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FINAL BUDGET

FY 2026-27



Southgate Recreation & Park District
Fiscal Year 2026-27
Final Budget

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Introduction



June 12, 2026

Dear Board of Directors and Residents of Southgate Recreation & Park District:

We are pleased to submit the Fiscal Year 2026-27 Final Budget for your review and approval. The proposed budget is \$68 million. The major components are the General Fund \$11 million, Capital Projects Fund \$45 million, Special Revenue Funds \$6 million, WildHawk Golf Club \$3.8 million and Debt Service Fund \$773,436.

Budget Highlights

- Budgeted expenditures for operations for all funds will increase by \$1.1 million or 7.2%.
- In the General Fund budgeted revenues will increase 6% and expenditures will increase 5% from Fiscal Year 2025-26 Final Budget.
- Budgets for Special Revenue Funds will decrease by 9% and Debt Service Fund will increase 0.5% from Fiscal Year 2025-26 Final Budget while Capital Projects Fund will increase by 17%.
- The proposed budget for WildHawk Golf Club net income from operations is \$671,964 or 36%
- Five-year budgets for the General Fund and Proprietary Fund (WildHawk Golf Club) are presented in this budget.

Property tax revenue is projected to increase 5% from Fiscal Year 2025-26 estimates. New homes are being constructed in Florin -Vineyard, North Vineyard Station, and Vineyard Springs Communities. Ongoing changes in tariffs policies, along with the broader geopolitical and supply chain challenges, are expected to continue driving increases in the cost of goods and services. There is a projected increase in service levels as new homes are built and future parks and landscape corridors are added.

The Fiscal Year 2026-27 Final Budget provides for maintaining the current level of full-time staff. Changes include an increase in part-time salaries to accommodate increases in program participation and facility rentals.



Sheldon

Administrative Headquarters

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Board of Directors

Susan Goetz
Janet Grisanti
Preston Jackson, III
Kristy Lac
Rosario Rosas

General Manager

Ward Winchell



The District approved an updated capital reserve study performed by Browning Reserve Group in 2025. The study includes a physical inspection of major assets by component and preparation of a detailed report identifying the assets and calculating an estimate of required reserves and annual contribution required to meet the projected expenditures for replacement over a 30-year period. The District capital reserve was 24.1% funded and an annual contribution of \$2.3 million is needed. The accumulated cash reserves set aside on June 30, 2025 was estimated to be \$6.7 million.

As required by State law, the District prepares and legally adopts a final operating budget. Public hearings are conducted on the preliminary and final budgets to review all appropriations and the sources of financing.

The Board of Directors approved a budget calendar in February of this year, which outlines the process for adopting the preliminary and final budgets. The preliminary budget was adopted on May 21, 2026. The preliminary budget was made available for the public to review and comment. There have been no significant changes from the preliminary budget to the final budget.

The Government Finance Officers Association (GFOA) of the United States and Canada presented a Distinguished Budget Presentation Award to Southgate Recreation & Park District for the Annual Budget beginning July 1, 2024 for the nineteenth consecutive year. In order to receive this award, a governmental agency must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communication device. We believe our current budget continues to conform to program requirements and we are submitting it to GFOA to determine its eligibility for another award.

Staff is pleased to present a comprehensive, balanced budget for your review and approval.

Sincerely,


Ward Winchell
General Manager


Paula Hansen
Administration Manager


Deanna Parker-Taylor
Accounting Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Southgate Recreation & Park District
California**

For the Fiscal Year Beginning

July 01, 2025

Christopher P. Morrell

Executive Director

Southgate Recreation & Park District Fiscal Year 2026-27 Final Budget

Profile of Southgate Recreation & Park District

Southgate Recreation & Park District (District) is an independent special district established in 1956 under the Public Resources Code. The District provides park and recreation services to over 134,330 residents in Sacramento County (south and east of the City of Sacramento). The District encompasses 45 square miles and includes 47 parks, 10 community centers and other facilities, 2 aquatic facilities, WildHawk Golf Club and many trails, parkways, open space areas and landscape corridors while creating community for area residents. In Fiscal Year 2026-27, the District has a \$16.5 million operating budget and manages 829 acres of park land. The budget provides for approximately 60 full-time employees and over 175 part-time employees.

A five-member Board of Directors governs the District. The Board members are elected from five geographic divisions within Southgate Recreation & Park District's boundaries. Directors are elected to serve staggered four-year terms. The Board assigns administrative responsibilities to a General Manager. The General Manager is responsible for implementing the policies of the District and is also the Finance Officer. The Finance Officer is responsible for installing and maintaining the system of auditing and accounting that shall completely, at all times, show the financial condition of the District.

There are four divisions organized by function: Administration, Parks, Recreation and Golf. The Administration division administers accounting, budgets, payroll, human resources, planning, capital development, computer support and general administration of the District. The Parks division maintains the parks and facilities owned by the District. The Recreation division manages recreation programs and the maintenance of the community centers. The Golf division operates WildHawk Golf Club. All departments work cooperatively to accomplish the mission of Southgate Recreation & Park District. The mission is a commitment to provide positive recreational opportunities, safe and attractive parks and open spaces, resulting in a healthier community.

The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Governmental funds are used to account for the District's tax supported activities. Governmental funds include the general fund, special revenue funds, capital projects fund and debt service fund. Proprietary funds are used to account for business-type activities such as enterprise funds and internal service funds. The District maintains one proprietary fund.

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Profile of Southgate Recreation & Park District

The following summarizes the District's funds.

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Fund Structure

All Funds				
Governmental Funds			Proprietary Funds	
General Fund	Special Revenue Funds	Capital Projects Funds	Debt Service Fund	Enterprise Funds
	<u>Landscaping & Lighting Assessment Districts</u> Larchmont Countryside Vintage Park Churchill Downs Sunrise Florin Sunrise Green Country Creek Southgate (8 areas)	Capital Projects In Lieu Fees Vineyard Development Fees Vineyard Springs Development Fees North Vineyard Station Development Fees Florin-Vineyard Development Fees		WildHawk Golf Club
	<u>Community Facilities Districts</u> North Vineyard Station Vineyard Springs Florin-Vineyard			
	<u>Endowment Funds</u> Bradshaw Vineyards Open Space Preserve Laguna Creek Trail Kingsbridge Preserve			

The General Fund is the main operating fund.

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Profile of Southgate Recreation & Park District

The finance districts are accounted for as Special Revenue Funds. The District administers seven assessment districts organized under the Landscaping and Lighting Act of 1972 and three Community Facilities Districts organized under the Mello-Roos Community Facilities Act of 1982. The finance districts operate within the Southgate Recreation & Park District's boundaries. Assessments and special taxes are collected from property owners to fund maintenance, operations and capital costs of the parks and landscape corridors throughout the District.

There are three endowment funds designated for the operations and maintenance of the Bradshaw Vineyards Open Space Preserve, the Laguna Creek Trail Extension and Kingsbridge Preserve. Investment income is used to help fund the maintenance of these areas.

The District has one proprietary operation accounted for as a proprietary fund, WildHawk Golf Club. Golf With Attitude merchandising is included in WildHawk Golf Club. WildHawk Golf Club is an 18-hole regulation length golf course. The golf course partially opened in October 1997 and the grand opening was in August 1998. The construction of the golf course was financed by an \$8,050,000 Certificates of Participation (COP) issuance, which was refinanced in July 2005 using 2005 Refunding Bonds. In August 2015, the District refinanced the 2005 Refunding Bonds using 2015 Refunding Bonds. In May 2021, the District refinanced the 2015 Refunding Bonds to \$6,040,000 federally taxable Revenue Certificates of Participation (COP), providing \$500,000 for capital improvements.

The Capital Projects Fund accounts for construction and capital projects for the District, with the exception of the proprietary funds. Sources of financing capital projects include general fund, grants, development impact fees, Quimby Act in-lieu fees, Landscaping & Lighting Assessment Districts, Mello-Roos Community Facilities District funds and debt issuance proceeds.

The Debt Service Fund accounts for the payment of principal and interest on long-term debt. In July 2020, the District refinanced its 2010 Certificates of Participation (COP) with \$6,265,000 (COP) to take advantage of lower interest rates.

The annual budget serves as the foundation for Southgate Recreation & Park District's financial planning and control. As required by State law, the District prepares and legally adopts a final operating budget. The preliminary budget must be approved by the Board of Directors on or before June 30. The final budget must be approved on or before August 30. Public hearings are conducted on the preliminary and final budgets to review all appropriations and the source of financing.

An object is a category of expenditures or revenues such as salaries/benefits, services/supplies, equipment, property taxes, use of money and property and charges for services. At the object level, actual expenditures cannot exceed budgeted appropriations. Management can transfer budgeted amounts between expenditure accounts within an object level without the approval of

Southgate Recreation & Park District Fiscal Year 2026-27 Final Budget

Profile of Southgate Recreation & Park District

the Board of Directors. The Board of Directors must review and approve amendments and appropriation transfers between objects or funds. Appropriations lapse at fiscal year-end. The budget is based on a fiscal year of July 1 to June 30.

Local Economy

Property taxes and assessments are the primary source of funding for Southgate Recreation & Park District. The assessed values of property have increased over 5% since July 1, 2025. Consumer confidence is declining due to economic uncertainty relating to rising inflation, tariff policies and geopolitical challenges. There are new homes being constructed in Florin-Vineyard, North Vineyard Station and Vineyard Springs Communities. Property taxes increased \$442,848 or 5.7% in Fiscal Year 2024-2025 and are projected to increase at a rate of 5% in fiscal year 2026-27.

In April 2026 the unemployment rate in Sacramento was 4.5%, which is a slight increase from last year. Job growth is cooling in Sacramento and employment in high income job sectors has been declining since 2023. Artificial Intelligence is likely to be most visible in professional and business services, shifting the mix toward data, security and AI enabled workflows. Average weekly earnings are increasing but are failing to keep pace with inflation. With low unemployment rates and higher minimum wages for fast food and health care workers, recruiting qualified candidates is challenging for employers, increasing the risk of labor shortages and applying pressure to increase wages. Labor and employment rates impact the willingness and ability of consumers to pay for services.

Long-term Financial Planning

Southgate Recreation & Park District proactively works with the County of Sacramento and local developers to plan for growth within the District. This includes planning the location and size of new parks and landscape corridors and financing for the construction of the parks and the subsequent maintenance and operations. The District maintains a capital projects budget projection for seven to ten years. The District has developed a five-year budget for the general fund and WildHawk Golf Club.

Southgate Recreation & Park District is in the process of updating its master plan. The information obtained during the process will be used to implement programs and build facilities that will best suit the needs and desires of the community.

Financial Reporting

The District uses Microsoft Dynamics Great Plains (GP) for accounting and Management Reporter for financial reporting. Dynamics GP enables the District to prepare a monthly budget report, in addition to an annual budget for its managers. The monthly budget report is valuable to managers and supervisors to analyze the performance of their programs on a monthly basis.

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Profile of Southgate Recreation & Park District

Basis of Accounting

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or soon enough thereafter to pay current liabilities. The District defines available to be within 60 days of year-end or 120 days for capital projects. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due. Governmental capital asset acquisitions, including entering into contracts giving the District the right to use leased assets, are reported as expenditures in governmental funds. Proceeds of governmental long-term liabilities and financing through leases are reported as other financing sources.

Proprietary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset is used. Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal operations. The principal operating revenues of enterprise funds are charges for services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses and depreciation on capital expenses. When both restricted and unrestricted resources are available for use, it is the District’s policy to use restricted resources first, then unrestricted resources as they are needed.

Cash Management Policies and Practices

Cash that is temporarily idle during the year is invested in either the Local Agency Investment Fund (LAIF) or California Asset Management Program (CAMP). LAIF is an investment pool run by the State of California. CAMP is an investment pool for local government agencies run by a Joint Powers Authority. The District adopted an investment policy, which lists the investments that are permitted.

Risk Management

Southgate Recreation & Park District manages the risks of loss by participating in insurance pools for liability insurance and workers’ compensation insurance. The Special District Risk Management Authority (SDRMA) provides general liability coverage. The California Association for Park & Recreation Indemnity (CAPRI) provides workers’ compensation coverage.

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Profile of Southgate Recreation & Park District

Pension Plan and Other Post-Employment Benefits

Southgate Recreation & Park District sponsors a defined contribution pension plan for its employees. The plan is a single-employer plan administered by MissionSquare (formerly International City/County Managers Association (“ICMA”)) Retirement Corporation. The money is held by MissionSquare Retirement Trust, where employees select investments from a variety of options. In March 2015, the District conducted an election, also referred to as a division, to allow full-time employees to vote on an individual basis to be included in Social Security. Social Security division was effective July 1, 2015. The District and full-time employees now contributes 6.2% towards Social Security.

The District also offers a deferred compensation retirement program. The program is guided by Internal Revenue Code Section 457. Contributions to this plan are voluntary, except for Board members who are required to contribute at 7.5%. The plan is also administered by the MissionSquare Retirement Corporation and the funds are held by the MissionSquare Retirement Trust. Participants choose from a variety of investments. For employees participating in either or both plans, MissionSquare provides combined quarterly statements.

The District provides post-retirement health benefits for certain retirees. Full time employees who have completed twenty years of service with the District and have attained the age of sixty-five years shall receive group medical insurance and hospitalization benefits for the life of such employee or director. The District established a trust in Fiscal Year 2025-2026.

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Mission & Goals

Southgate Recreation & Park District Mission

A commitment to provide positive recreational opportunities, safe and attractive parks and open spaces, resulting in a healthier community.

To achieve this mission, Southgate Recreation & Park District has identified district-wide and departmental missions, goals, and performance measures for the Administration, Parks, Recreation, and Golf Departments. These goals and performance measures were considered when preparing the Fiscal Year 2026-27 Final Budget. Goals are not numbered in priority order.

District-wide Performance Measures

	Target FY 2026-27	Projected FY 2025-26	FY 2024-25	FY 2023-24
<u>Capital Projects</u>				
Capital projects completed	12	14	16	9
Capital projects investment	\$22,666,667	\$10,600,000	\$7,800,282	\$8,096,304
Capital projects in process	21	21	25	28
Grants awarded	3	3	6	2
<u>Security</u>				
Security patrol hours	1924	1924	1924	1924
Security investment	\$148,909	\$139,428	\$130,580	\$128,463
<u>Employees and Volunteers</u>				
Volunteer hours	5637	5526	5526	5845
Full-time employees	60	60	60	60
Full-time equivalent (FTE) employees	98	98	99	102
Staff development/training	\$36,005	\$35,330	\$15,901	\$18,485
Workers compensation injuries	0	0	11	8
Workers comp. days of work missed	0	0	203	19
Workers comp. experience rating	90	95	99	75
<u>Social Media Engagement</u>				
Facebook followers	2800	2736	2736	2348
Instagram followers	1720	1626	1626	1330
TikTok followers	220	219	213	129
LinkedIn followers	250	220	220	190

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Mission & Goals

District-wide

Goals for Fiscal Year 2026-27

1. Capital Improvement and Refurbishment Projects:
 - a. Edwin A. Smith Community Park Playground Renovation design
 - b. Elder Creek Trail System (CCTC and low flow crossing) construction
 - c. Florin Creek Recreation Center Roof, Siding, and Deck Refurbishment.
 - d. Fruitridge Park, Community Center, and Swim Center Renovation and Expansion Project construction.
 - e. Gerber Creek Trail System (G-46 basin perimeter) design.
 - f. Gerber Creek Trail System (Poinsettia Dr. to Gerber Rd.) construction.
 - g. Gerber Creek Trail System (Bradshaw Rd.) design.
 - h. Gerber Creek Trail System (Bradshaw Rd. crossing) design.
 - i. Gerber Creek Trail System (Bradshaw Rd. to CCTR landscaping only) design.
 - j. Howard P. Tillotson Parkway Extension (Smedberg School to Woodberry subdivision) construction.
 - k. Jack N. Sheldon Park Expansion and Florin Creek Trail Improvements design.
 - l. Laguna Creek Parkway Regional Trail & Community Connectivity Project design.
 - m. Manuel Mejia Jr. (Gardner Parke Subdivision) Park construction.
 - n. Little Hawke Park Playground Equipment Replacement design and construction.
 - o. Norman Waters ADA Sidewalk Improvements construction.
 - p. Olde Florintown Sewer Connection and Other Improvements Project construction.
 - q. Pat O'Brien Community Center and Scott Hokama Support Facility EV charging stations and electrical improvements construction
 - r. Rutter Park Basketball Court construction
 - s. Sacramento Sewer Interceptor Pipeline at Howard P. Tillotson Parkway and Elk Grove Florin Road design and construction.
 - t. Southgate Corporation Yard Chargers and Electrical Improvements construction.
 - u. WildHawk Golf Club Patio Shade construction.
 - v. Wildhawk North Unit 7 Park design and construction.
 - w. Wildhawk North Unit 12 Park design and construction.
2. Complete the District Master Plan.
3. Participate in Sacramento Metro Air Quality Management District Community Emissions Reduction Plan Implementation.

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Mission & Goals

District-wide

Report on Goals for Fiscal Year 2025-26

1. Capital Improvement and Refurbishment Projects:
 - a. Florin Creek Recreation Center Deck Refurbishment. **In bidding.**
 - b. Fruitridge Park, Community Center, and Swim Center Renovation and Expansion Project construction. **Construction in progress.**
 - c. Manuel Mejia Jr. (Gardner Parke Subdivision) Park construction. **Construction started in May 2026, estimated completion in spring 2027.**
 - d. Gerber Creek Trail System (Gerber Rd to Bradshaw Rd & basin perimeter) design. **Gerber Rd. to Bradshaw Rd. construction complete. Basin perimeter construction in process.**
 - e. Gerber Creek Trail System (Poinsettia Dr to Gerber Rd) construction. **Pending developer initiation.**
 - f. Hardester Park Pickleball and Tennis Court Renovation. **Complete.**
 - g. Howard P. Tillotson Parkway Extension (Smedberg School to Woodberry subdivision), Project design, and construction. **Design complete. Construction starting June 2026.**
 - h. Jack N. Sheldon Park Expansion and Florin Creek Trail Improvements design. **In design.**
 - i. Jimmie R. Yee Park Improvements construction. **Complete.**
 - j. Laguna Creek Parkway Regional Trail & Community Connectivity Project design. **In design.**
 - k. Larry Gury Community Park - Phase 2 construction. **Complete.**
 - l. Norman Waters Park Improvements design and construction. **Design complete. Construction starting in May 2026.**
 - m. Olde Florintown Sewer Connection and Other Improvements Project design and construction. **Design complete Construction began March 2026.**
 - n. Pat O'Brien Community Center Electronic Sign design and construction. **Complete.**
 - o. Rutter Park Basketball Court design and construction. **Design complete. Construction expected summer 2026.**
 - p. Sacramento Sewer Interceptor Pipeline at Howard P. Tillotson Parkway and Elk Grove Florin Road design and construction. **Construction started April 2026.**
 - q. Pat O'Brien Community Center & Other Facilities Photovoltaic System construction. **Project scheduled to be bid in spring 2026 and completion in fall 2026.**
 - r. Southgate Corporation Yard Chargers and Electrical Improvements construction. **Project scheduled to be bid in spring 2026 and completion in fall 2026.**
 - s. WildHawk Golf Club Patio Shade design and construction. **Design complete. Construction began in March 2026.**

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Mission & Goals

- t. Wildhawk North Open Space design and construction. **Design and construction completed. Property transfer in process.**
 - u. Wildhawk North Park design and construction. **Design in process.**
2. Complete the District Master Plan. **Not complete.**
 3. Participate in Sacramento Metro Air Quality Management District Community Emissions Reduction Plan Development. **Completed March 2026.**
 4. Turn over Florin East Grammar School to the County of Sacramento and SETA Head Start. **Complete.**

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Mission & Goals

Administration Department

Mission Statement

To execute the policies of the Board of Directors, and provide professional services to the community, Southarea Recreation Inc., and other District departments in the areas of management, budgeting, accounting, financial forecasting, planning, research, personnel management, and computer support.

Performance Measures

	Target FY 2026-27	Projected FY 2025-26	FY 2024-25	FY 2023-24
<u>Accounting, Financial Forecasting, Budgeting</u>				
Monthly financial reports completed	100%	100%	100%	100%
S & P credit rating	AA	AA	AA	AA
Reserves - general fund	\$4,149,056	\$4,399,056	\$4,399,056	\$3,923,463
Reserves - governmental funds	\$26,509,628	\$28,128,639	\$28,128,639	\$27,152,669
Net position	\$123,587,490	\$121,164,206	\$121,164,206	\$107,897,236
Audit completed on time	Yes	Yes	Yes	Yes
Audit opinion clean	Yes	Yes	Yes	Yes
GFOA Certificate of Excellence in Financial Reporting	Yes	Yes	Yes	Yes
GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes
<u>Planning</u>				
Subdivisions reviewed	17	17	26	18
<u>Management/Administration</u>				
SDLF Certificate of Transparency Award	Yes	Yes	Yes	Yes
SDLF District of Distinction Award	Yes	Yes	Yes	Yes

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Mission & Goals

Administration Department

Goals for Fiscal Year 2026-27

1. Implement cloud-based document management systems and data storage solutions.
2. Fund Other Post-Employment Benefits (OPEB) trust and adopt policy for funding.
3. Transition banking services to new bank.
4. Complete the District Master Plan.
5. Expand use of new Public Agency Nextdoor account.
6. Update Southgate Chronicles.
7. Review options and select accounting software/ERP.

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Mission & Goals

Administration Department

Report on Goals for Fiscal Year 2025-26

1. Implement cloud-based document management systems and data storage solutions. **Not complete.**
2. Finish .gov internet web address transition. **Complete.**
3. Establish Other Post-Employment Benefits (OPEB) trust. **In process.**
4. Request for Proposals for banking services. **In process.**
5. Complete the District Master Plan. **Not complete.**
6. Expand use of new Public Agency Nextdoor account. **Complete.**
7. Special District Leadership Foundation (SDLF) Certificate of Transparency Renewal. **Complete.**
8. SDLF District of Distinction Award Renewal. **Complete.**
9. Update Southgate Chronicles. **In process.**
10. Complete Reserve Study. **Complete.**

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Mission & Goals

Parks Department

Mission Statement

To maintain District parks, recreational facilities, playgrounds, and open space areas in a manner which ensures cleanliness, safety, aesthetics, and conservation of resources.

To maximize personnel resources through effective training, supervision, and scheduling.

To respond efficiently and politely when the public alerts the Department to specific problems or maintenance requests on District properties.

Performance Measures

	Target FY 2026-27	Projected FY 2025-26	FY 2024-25	FY 2023-24
Number of parks maintained	48	47	47	47
Acres of parkland maintained	349.6	352.7	344.54	342.7
Acres of golf course maintained	146	146	146	146
Acres of landscape corridors maintained	48.53	44.81	39.78	39
Acres of open space maintained	262.4	241.1	227.6	210.6
Total acres of land under management	806.49	784.58	757.92	738.3
Water use - \$\$	\$1,371,600	\$1,349,100	\$1,288,652	\$1,057,756
Employees (full-time equivalent)	31	31	31	31
Sports fields reconditioned	13	13	9	9

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Mission & Goals

Parks Department

Goals for Fiscal Year 2026-27

1. Convert 10 of 34 Irrigation Satellite Controller (ISC) to IQ Cloud Central Control System Platform Technical Data in landscape corridors.
2. Repair shade structure at Norman S. Waters Park.
3. Resurface Tennis/Pickle ball courts at Churchill Downs Community Park.
4. Continue acquisition and utilization of battery powered vehicles and maintenance equipment, 2 Zero Turn Toro Exmark mowers.
5. Trim oak trees along Laguna Creek Trail.
6. Remove the old equipment storage shed at Kenneth B. Royal Park.
7. Implement measures to secure park pull boxes by tack welding or installing side-drilled fasteners at entry points to deter copper wire theft. Develop a tracking matrix to document the completed work.
8. Maintain and mow golf course perimeter and assist with removal of course debris.
9. Paint shade structures at Edwin A. Smith Community Park.
10. Plant trees at Jimmie R. Yee Park.
11. Review and repair irrigation at Howard P. Tillotson Parkway.
12. Conduct a review of irrigation systems across all parks and perform necessary repairs and adjustments to ensure optimal functionality.
13. Remove and replace wood chips around the basketball court perimeter at Nicholas Park.
14. Perform preventive maintenance on well and booster pumps and calibrate each park's water flow to align with pump specifications and performance standards.
15. Connect the playground drain to the existing drainage system at Sky Park.
16. Fall sports field renovation (Don & Brenda Nottoli, Florin Creek, Edwin A. Smith, Bowling Green, Olde Florintown, and Vintage Parks).
17. Spring renovation of softball infields (Jack N. Sheldon, Woody Hampton, Illa Collin, Norman S. Waters, Olde Florintown, and Edwin A. Smith Parks, Nicholas).
18. Partner with Sacramento County Sheriff and California Patrol Services to manage homeless populations in parks.
19. Work with staff members to complete Qualified Applicators Certificate.

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Mission & Goals

20. Work with staff members to complete Certified Playground Safety Inspector certification.

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Mission & Goals

Parks Department

Report on Goals for Fiscal Year 2025-26

1. Maintain and mow golf course perimeter and assist with removal of course debris. **Completed.**
2. Irrigation audit on high water use sites – Florin Creek Park and Don & Brenda Nottoli Park. **Completed.**
3. Paint shade structures at Edwin A. Smith Community Park and bricks at Caymus Park. **Scheduled for summer 2026.**
4. Update 50 Park Rules signs. **30 signs replaced in November 2025, projected to be completed in summer 2026.**
5. Upgrade landscaping around pool at Fruitridge Swim Center. **Postponed until construction completed.**
6. Upgrade landscaping at WildHawk Golf Club entrance and parking lot. **Completed June 2026.**
7. At Crofoot Park, scarify and renovate decomposed granite trail. **Completed in July 2025**
8. Improve preventative maintenance schedule for the well and booster pumps. **Completed in March 2026.**
9. Continue acquisition and utilization of battery powered vehicles and maintenance equipment. **Ongoing.**
10. Fall sports field renovation (Don & Brenda Nottoli, Florin Creek, Edwin A. Smith, Bowling Green, Olde Florintown, and Vintage Parks). **Completed in October 2025.**
11. Spring renovation of softball infields (Jack N. Sheldon, Woody Hampton, Illa Collin, Norman S. Waters, Olde Florintown, and Edwin A. Smith Parks). **Completed in March 2026.**
12. Partner with Sacramento County Sheriff and California Patrol Services to manage homeless populations in parks. **Ongoing.**
13. Work with staff members to complete Qualified Applicators Certificate. **Ongoing.**
14. Work with staff members to complete Certified Playground Safety Inspector certification. **Ongoing.**

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget Draft

Mission & Goals

Recreation Department

Mission Statement

To enhance the quality of life for residents of Southgate Recreation & Park District by offering a variety of competitive, leisure and learning opportunities to individuals of all ages and abilities.

To develop useful relationships through collaboration with other organizations to better utilize the resources available in the community.

Performance Measures

	Target FY 2026-27	Projected FY 2025-26	FY 2024-25	FY 2023-24
<u>Aquatics</u>				
Aquatics program participants	13000	13696	15817	13602
Aquatics number of programs	20	18	18	20
Aquatics new programs	2	0	0	0
Swim lessons	1700	2018	2495	1959
Free swim lessons	0	0	348	209
Recreation swim participants	8000	8255	9670	8820
<u>Recreation Programs</u>				
Recreation program participants	6250	7180	7288	12495
Number of recreation programs	18	20	18	15
New recreation programs	2	2	4	0
R.E.C Van participants	750	500	511	632
Senior program participants	3500	1748	4361	6457
<u>Special Events</u>				
Special events	13	15	15	12
Special event participants	2000	1591	1542	1501
New special events	1	0	3	0
<u>Sports</u>				
Youth sports participants	1000	1063	1021	992
Adult sports participants	1200	2207	1642	1131
<u>Facilities</u>				
Facility rentals	2000	2567	2133	1935
Park permits	425	258	249	261
Grand total participants	36150	35560	29910	32619

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget Draft

Mission & Goals

Recreation Department

Goals for Fiscal Year 2026-27

1. Increase Aqua Fitness class attendance by 5%.
2. Increase lifeguarding staff by 5% to allow more programming.
3. Increase the number of pool party packages at Christine Thompson Aquatic Center by 10%.
4. Increase WHALE Tales offerings.
5. Implement Head Custodian Training Program.
6. Implement additional online rental options to include fields and swim facilities.
7. Increase youth special interest class participation.
8. Implement a "Pen Pal" program during summer break camp with participants.
9. Increase donations from community outreach sponsors.
10. Host the NFL flag football area tournament.
11. Increase participation in senior activities by 25%.
12. Introduce 3-5 new senior activities based on survey results.
13. Build partnerships and create collaborative activities at the Fruitridge Community Garden that connect neighborhood members with community center participants.
14. Implement SRI group down payment light rate for fall light use.

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget Draft

Mission & Goals

Recreation Department

Report on Goals for Fiscal Year 2025-26

1. Recruit new Southarea Recreation, Inc. (SRI) board trustee. **Menish Sharma appointed as trustee and Director Rosas appointed as representative from the Board of Directors.**
2. Provide quarterly ActiveNet trainings for Recreation Supervisors. **Completed.**
3. Improve "Supervisor Bootcamp" for professional development of staff. **Completed.**
4. Streamline Recreation Report Process. **Completed.**
5. Implement Recreation fee increases to cover increased costs. **Program fees increased across the department.**
6. Implement SRI group fee increases to cover increased costs. **Fee increases were effective in September 2025 for maintenance fees and April 2026 for membership fees.**
7. Increase special event attendance by 10%. **In progress.**
8. Increase water aerobics participation by 10%. **Increased 17% from the previous year.**
9. Create and implement a Facilities Frequently Asked Questions (FAQ) document for rentals. **In progress.**
10. Implement Lead Custodian/Building Monitor training and development programs. **Staff are developing a training program to bridge the gap between entry level Custodian/Building Monitors and Lead Custodian/Building Monitors.**
11. Create new senior programs and increase senior program participation by 10%. **Plan to start offering new classes in summer 2026. The official program launch date is September 14, 2026.**
12. Implement senior exercise class at the Fruitridge Community Center. **Recreation specialist was certified in WWE/NTLA/EF training to offer on Fridays.**
13. Add four service/health resource presentations during Sunshine Club. **Planning regularly scheduled presentations/guest speakers for seniors starting in summer 2026. Monthly presentations or speakers to be scheduled in following months.**
14. Start an NFL Girls Flag Football program. **Planning to begin in March 2027.**
15. Increase Flag Football participation by 5%. **Achieved 13% increase.**

Southgate Recreation & Park District
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Mission & Goals

16. Add two more Itty Bitty Sports locations. **Added programs at Larry Gury and Edwin A. Smith Community Parks.**
17. Create and implement 3-on-3 youth basketball league. **Modified existing program for 12-15 year olds.**
18. Create and implement drop-in basketball program for adults. **Not completed.**
19. Increase Gator Club Teen Program participation by 5%. **Increased participation by 6%.**
20. Increase the variety of activity options for teens in Gator Club. **Added video games and end of the year pizza party.**
21. Increase Break Camp participation by 5%. **Increased participation by 33%**
22. Implement pickleball court reservation system. **Not completed.**
23. Get more community members and volunteers involved in District special events. **Outreach: secured more vendors for events.**
24. Provide additional training for camp/teen part time staff. **Completed.**
25. Implement community survey for future special interest classes. **Not completed.**

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget Draft

Mission & Goals

Golf Department

Mission Statement

To exceed the expectation of golfers who visit WildHawk Golf Club by providing the best golfing experience.

Performance Measures

	Target FY 2026-27	Projected FY 2025-26	FY 2024-25	FY 2023-24
Rounds played	67,752	67,055	66,044	63,650
Total revenues	\$3,635,948	\$3,420,447	\$3,305,269	\$3,128,881
Revenue per round	\$53.67	\$51.01	\$50.05	\$49.16
Gross profit (Loss)	\$3,439,833	\$3,232,143	\$3,136,884	\$2,937,727
Net operating income (loss)	\$675,053	\$620,646	\$644,081	\$444,271
Grille sales	\$700,350	\$677,732	\$631,078	\$629,249
Grille sales per round	\$10.34	\$10.11	\$9.56	\$9.89
Grille net profit (loss)	\$1,000	\$22,600	\$26,889	\$42,473
Rounds ranking in public courses	1	1	1	2
WildHawk Golf app number of users	5965	5965	5423	4869
Special events hosted	185	163	149	141
Lesson participants	425	488	444	450
Junior Golf /First Tee participants	200	179	163	150

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget Draft

Mission & Goals

Golf Department

Goals for Fiscal Year 2026-27

1. Utilize new Cirrus Pro irrigation software to audit sprinkler information to ensure best management of water.
2. Overseed all tees with ryegrass & apply pre and post emergent weed control for better goosegrass control.
3. Root prune and/or remove trees whose roots are causing damage to greens, tees & cart paths on #6 gold tee, #9 cart path, #10 putting green, and #18 cart path.
4. Renovate landscaping at driveway entrance to property & around entry fountain area.
5. Upgrade corner landscaping at Gerber Road & Vineyard Road.
6. Replace contaminated bunker sand in select bunkers on holes #3, 5 & 9; more if time and budget allow.
7. Add more preventative control for weeds, insects (grubs & cutworms) and greens diseases (Southern Blight in particular) to overall agronomic program.
8. Apply focused agronomics (extra seed, fertility, venting, etc.) to high traffic areas throughout course, specifically entry and exit areas to fairways.
9. Seed native low-maintenance grasses in low-play, non-irrigated areas to replace annual weeds currently growing there – between #13/16/17, left of #8, left of #14, #16 & 18 lake banks.
10. Install tee amenity carve-outs, of decomposed granite or similar material, for placement of ball washers and trash cans.
11. Develop a couples' league in summer 2026.
12. Achieve a \$31 average green fee.
13. Achieve \$250,000 in range sales.
14. Upgrade website to new system.
15. Complete point of sales and inventory system transition.
16. Attain 6,000 in WildHawk app downloads.
17. Partner with the WildHawk Players Association (WPA) to add 20 new members.
18. Host three Music on the Patio events with Centerplate.
19. Host three club fitting events.

Southgate Recreation & Park District
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Mission & Goals

- 20. Host two course promoted events.
- 21. Add adult group lessons and clinics to teaching program.
- 22. Establish comprehensive cart traffic control plan in conjunction with marshal staff and maintenance department.
- 23. Refurbish on-course restroom.
- 24. Revert to daily fee only pricing structure.
- 25. Removal of five stumps on course.
- 26. Construct customer traffic path from the green to the cart path on #1 and #4.
- 27. Upgrade landscaping in parking lot.

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget Draft

Mission & Goals

Golf Department

Report on Goals for Fiscal Year 2025-26

1. Utilize new Cirrus Pro irrigation software to audit sprinkler information for sprinklers to ensure best management and application of irrigation water. **Audit currently in progress.**
2. Overseed all tees with ryegrass & apply pre and post emergent weed control for better goosegrass control. **Completed spring 2025.**
3. Root prune and/or remove trees whose roots are causing damage to greens, tees & cart paths on #6 gold tee, #9 cart path, #10 putting green, and #18 cart path. **Completed January 2025.**
4. Renovate landscaping at driveway entrance to property & around entry fountain area; remove all other unsightly, dead or dying landscaping plants throughout property. **Completed June 2026.**
5. Create corner (of Gerber & Vineyard?) landscaping. **Deferred until construction of traffic light is completed.**
6. Replace contaminated bunker sand in select bunkers on holes #3, 5 & 9; more if time and budget allows. **Completed summer & fall 2025.**
7. Add better preventative control for weeds, insects (grubs & cutworms) and greens diseases (Southern Blight in particular) to overall agronomic program. **Completed as part of annual course IPM program.**
8. Apply focused agronomics (extra seed, fertility, venting, etc.) to high traffic areas throughout course, specifically entry and exit areas to fairways. **Completed November 2025.**
9. Seed native low-maintenance grasses in low-play, non-irrigated areas to replace annual weeds currently growing there – between #13/16/17, left of #8, left of #14, #16 & 18 lake banks. **Not complete.**
10. Install tee amenity (decomposed granite) carve-outs for placement of ball washers and trash cans. **Not complete.**
11. Develop a couples' league in summer 2025. Added a second league last summer to our existing league. **Both leagues were co-ed, playing 60 league players each week.**
12. Achieve a \$31 average green fee. **Average green fee is \$30.59 through January 2026.**
13. Achieve \$250,000 in range sales. **Fiscal Year 2025-26 range sales are estimated to be \$272,812.**

Southgate Recreation & Park District
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Mission & Goals

14. Attain 6000 in WildHawk app downloads. **Reached 6017 app downloads.**
15. Partner with the WildHawk Players Association (WPA) to add 20 new members. **Added 40 new members reaching 280 members, which was highest number in five years.**
16. Host three Music on the Patio events with Centerplate. **Centerplate hosted five Music on the Patio events last summer.**
17. Host three club fitting events. **We hosted five club fitting events with Taylor Made, Callaway and Titleist.**
18. Host two course promoted events. **WildHawk hosted Super Bowl and Thanksgiving shotgun events.**
19. Add adult group lessons and clinics to teaching program. **Added Saturday group clinics this year.**
20. Refurbish pace of play signage on course. **All pace of play and directional signage was repainted.**
21. Establish comprehensive cart traffic control plan in conjunction with marshal staff and maintenance department. **Assistant Superintendent Luis Recinos and two course marshals have developed a workable weekly cart traffic control procedure.**
22. Refurbish on-course restroom. **Postponed to Fiscal Year 2026-27 due to funding.**
23. Revert to daily fee only pricing structure. **As of June 30, 2026 all annual passes will expire. The Wild Wednesday promotion expired 7/1/2025.**
24. Removal of five stumps on course. **Completed.**
25. Construct customer traffic path from the green to the cart path on #1 and #4. **Postponed to Fiscal Year 2026-27.**
26. Restore irrigation and re-plant area with native plants at on-course restroom. **Postponed to Fiscal Year 2026-27.**

Southgate Recreation & Park District Fiscal Year 2026-27 Final Budget

Budget Process and Calendar

The District begins the annual budget process by adopting a budget calendar in February. The calendar outlines target dates and legal dates for the adoption of the preliminary and final budgets. The calendar also includes the annual direct levy process for the Landscaping and Lighting assessment districts.

Management staff met in December and January to discuss economic conditions and develop long term budget projections and department goals for the upcoming year. These goals are discussed at the staff level and with the Board of Directors. The managers and staff in each department develop budgets for their individual programs, based on the agreed upon goals. The program budgets are compiled into budgets for each of the District's funds and reviewed and adjusted to reflect the District's mission and goals. The Board of Directors reviewed and approved the preliminary budget on May 21, 2026. The preliminary budget was made available for public review and comment. Staff made some minor adjustments to the preliminary budget and is presenting the proposed final budget to the Board of Directors for review and approval on June 18, which is in advance of the August 30 deadline.

The following is a summary of the budget calendar for fiscal year 2026-27.

February	Board of Directors approves budget calendar.
March	Department budgets due to Administration.
April/May	Budget discussion meetings.
May	Board of Directors reviews and adopts Preliminary Budget.
June	Board of Directors reviews and adopts Final Budget.
Ongoing	Budget is monitored through monthly financial statements to the Board of Directors.

Southgate Recreation & Park District Fiscal Year 2026-27 Final Budget

Financial Policies Summary

The Board of Directors adopted Financial Policies in May 2003 and has approved updates periodically. The most recent update was in August 2025. California Public Resources Code 5780 et seq. is the principal act that applies to recreation and park districts. The District's financial policies reflect the relevant laws concerning recreation and park districts. The following is a summary of the Financial Policies for Southgate Recreation and Park District. Please refer to the actual Financial Policies document for complete information.

Financial Policies

The General Manager has been designated the Finance Officer of the District. The Finance Officer is responsible for installing and maintaining the system of auditing and accounting that shall completely, at all times, show the financial condition of the District. The Finance Officer shall develop monthly financial reports and periodic financial projections. The Board of Directors will annually cause an audit to be prepared by a certified public accountant within the State of California.

Basis of Accounting and Budget

Basis of accounting and budget refers to the concept of recognizing the time a transaction has occurred for the purpose of recording that transaction. Southgate Recreation and Park District uses the same basis of accounting for the budget and the financial statements. The governmental funds use a modified accrual basis of accounting. Revenues are recognized when they are measurable and available. Expenditures are generally recorded when a related liability is incurred. The proprietary funds use full accrual basis of accounting, which recognizes revenues when earned and expenses are recorded when a liability is incurred.

Budget Administration

The District shall establish a budget for each fiscal year. The Board of Directors shall adopt a Preliminary Budget adopted on or before July 1 of each year. The Board will adopt the final budget on or before August 30, after making any changes in the preliminary budget.

Both the preliminary and final budgets are public documents subject to public inspection at any time after adoption pursuant to procedures specified in the Public Records Act at Government Code section 6250 et. seq.

The Finance Officer shall prepare and submit to the Board of Directors a monthly financial report, which details the revenues and expenditures of the District and comparing those revenues and expenditures to those set forth in the Final Budget.

At the department level, actual expenditures cannot exceed budgeted appropriations. Management can transfer budgeted amounts between expenditure accounts within a department without the approval of the Board of Directors. Amendments and appropriation transfers between departments or between funds must be approved by the Board of Directors.

Southgate Recreation & Park District Fiscal Year 2026-27 Final Budget

Financial Policies Summary

A balanced budget is defined as a budget in which the budgeted expenditures and uses of funds are matched by budgeted revenues and sources of funds.

Appropriations Limit

On or before July 1 of each year the Board of Directors annually adopts a resolution establishing its appropriations limit for the following fiscal year pursuant to Article XIII B of the California Constitution and Government Code section 7900 et seq.

Investments

The investment policy is reviewed and filed annually by the Board of Directors. The investment policies and practices of Southgate Recreation and Park District are based on state law and prudent money management. All funds will be invested in accordance with the District's investment policy and California Government Code §§53601, 53601.5 and 53635.5.

Capital Improvement

The Board of Directors authorizes capital improvement projects priority lists and budgets as part of the budget adoption process. The Board reviews the plans and budgets for each individual project.

Debt Management

The Board of Directors authorizes each individual debt issuance. In 2016, the District adopted a Municipal Securities Continuing Disclosures Policy to provide timely & consistent dissemination of financial information. In 2018, the District adopted formal debt management policies.

Fund Balance

The Board of Directors updated its fund balance reserve policy in May 2011 to reflect updated fund balance definitions. The District shall commit 10% of the approved operations budget in the general fund and each special revenue fund as an operational contingency, if funds are available. At year-end, the fund balance in excess of nonspendable, restricted, committed and assigned fund balances shall be committed to future capital projects. Amounts committed to future capital projects may be uncommitted and/or redirected by Board action.

Authority to Contract and Procure

The Board of Directors will be responsible for the awarding of all contracts and will give final approval of all purchases of materials, supplies, equipment, and goods as well as construction, maintenance, repair and alterations services. Under the direction of the Board of Directors, the General Manager shall act as purchasing agent for the Board in the procurement of goods and services in accordance with District policy and applicable provisions of the law.

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

Financial Policies Summary

Purchases of materials, supplies and equipment not related to new construction, alterations, maintenance or repairs require purchase order.

- Purchases of \$500 or less may be made by authorized employees.
- Purchases up to \$2,500 may be authorized by department heads.
- Purchases up to \$25,000 may be authorized by the General Manager.
- Purchases over \$25,000 must be authorized by the Board of Directors.

The following guidelines will be observed when purchasing materials, supplies and equipment.

- Purchases less than \$5,000 do not require price competition
- For purchases between \$5,000 and \$25,000, price competition will be secured by obtaining at least three written or oral quotations.
- For purchases over \$25,000 price competition will be obtained by formal advertising.

Contracting for projects for new construction, maintenance, alterations and repairs. The Board of Directors adopted the Uniform Construction Cost Accounting Act effective January 1, 2019.

- For projects less than \$75,000 price competition is not required.
- For projects between \$75,000 and \$220,000, the projects may be let to contract by informal bidding procedures specified in the District's informal bidding ordinance adopted pursuant to the provisions of Public Contract Code 22034.
- For projects over \$220,000 the project shall be let to contract by the formal bidding procedures specified in Public Contract Code sections 22037, 22038 and 22039.

In the case of an emergency, the District may, pursuant to a 4/5 vote of its Board of Directors, make purchases, repairs and/or replacements without giving notice for bids to let contracts, without adopting plans, specifications and/or working details for the project.

Cash Disbursements and Receipts

All claims and demands against the District shall be approved in an open meeting by a majority of the members of the Board of Directors. The Finance Officer may approve and pay claims conforming to a previously approved budget, but only of such claims are presented to the Board for ratification and approval at the next regular Board meeting subsequent to the date of payment.

Two authorized signatories must sign all warrants or checks.

Receipts of the District shall be deposited as soon as practicable.

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

Financial Policies Summary

Leases

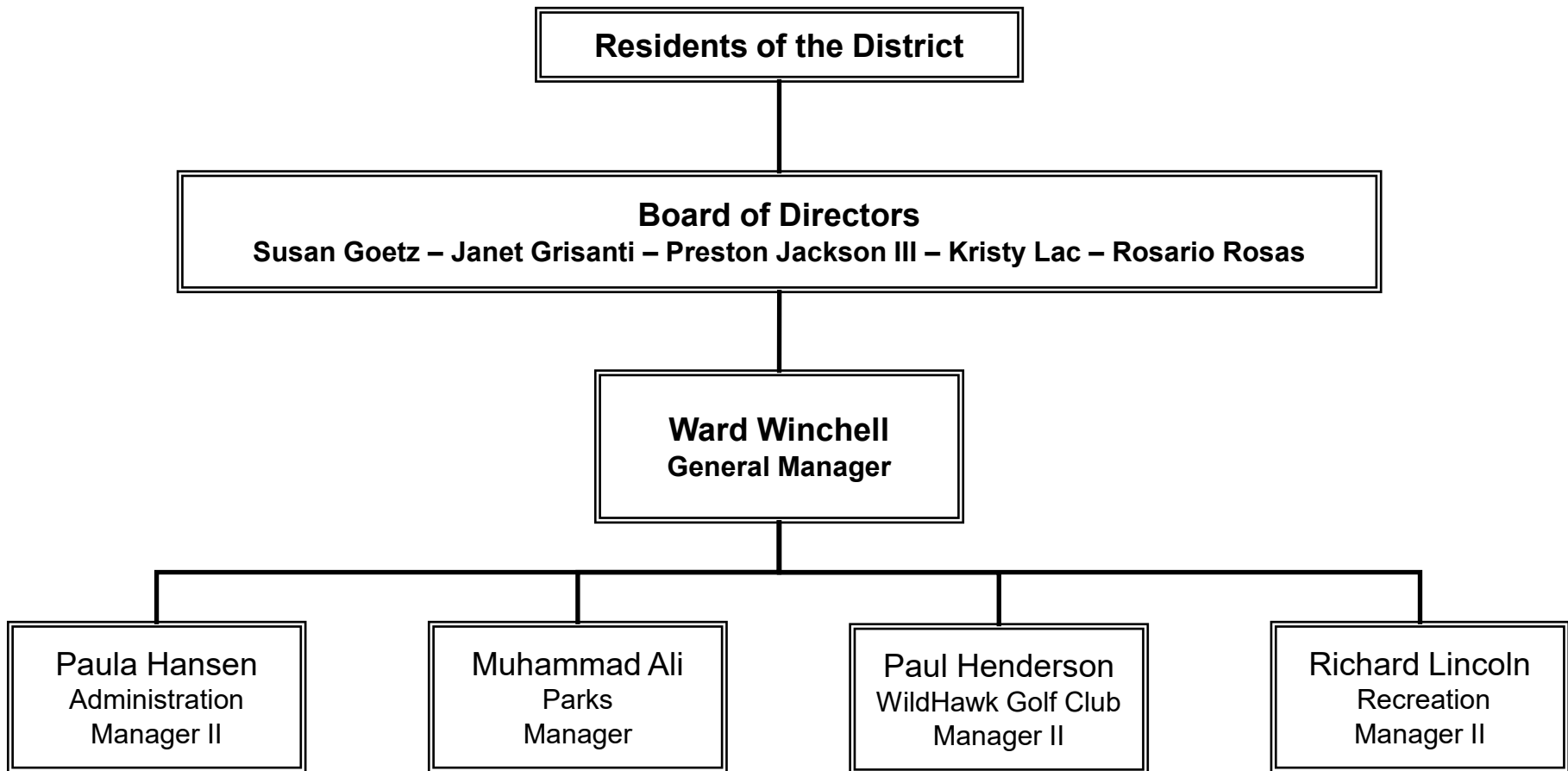
On October 4, 2022, the Board of Directors approved policy for Leases to establish the following materiality thresholds for leases to define which leases are to be reported.

- Leases where the District is the lessee and whose aggregate payments made or received exceed 2% of fixed assets net of depreciation will be capitalized. As of June 30, 2025, the threshold is \$2,056,110.
- Leases where the District is the lessor, GASB 87 will be implemented for leases with total receipts exceeding 5% of revenues. As of June 30, 2025, the threshold is \$1,498,867.

Subscription Based Information Technology Arrangements (SBITAs)

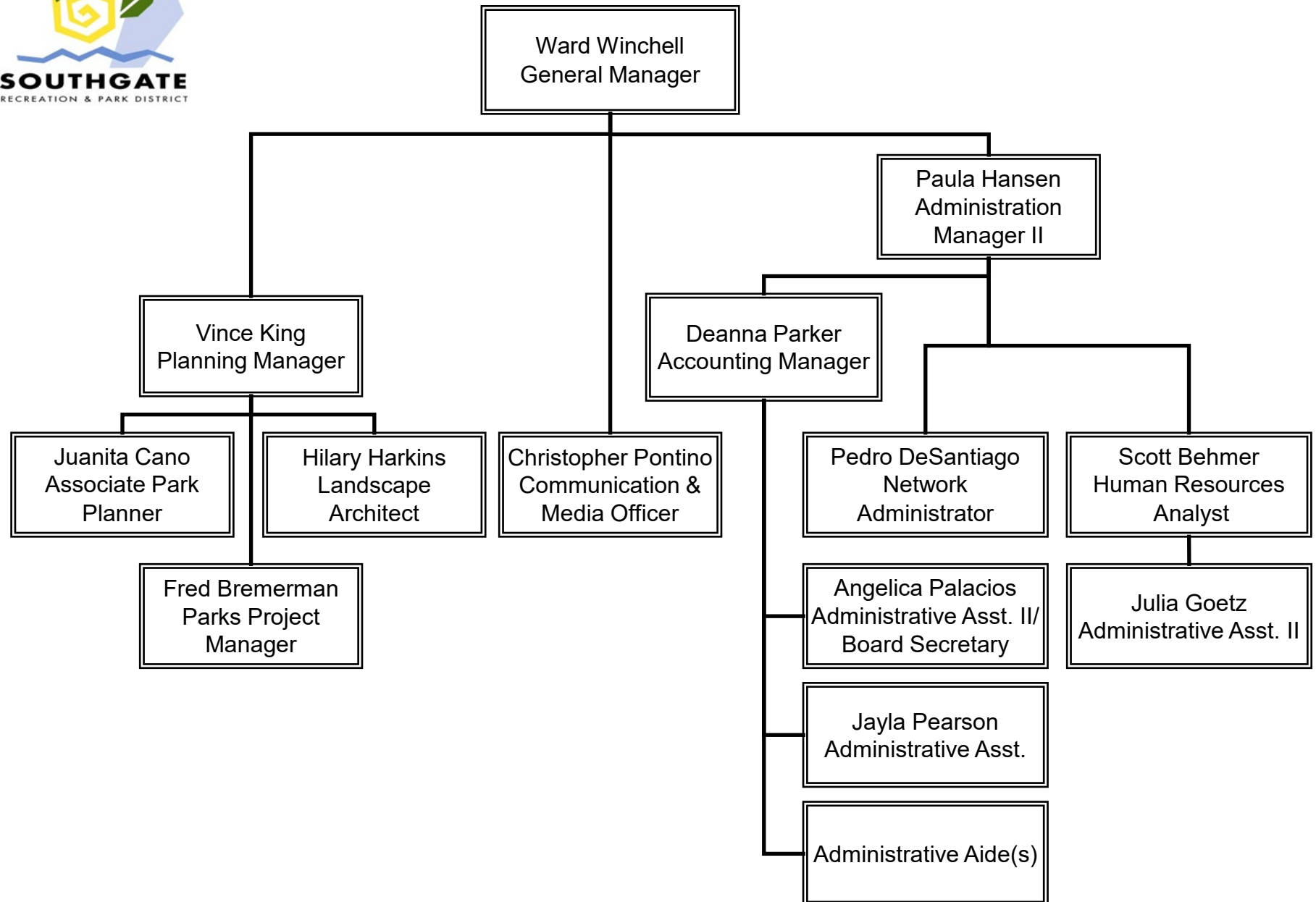
On August 17, 2023, the Board of Directors approved a policy for Subscription Based Information Technology Arrangements (SBITAs) establishing a materiality threshold for reporting. SBITAs where the aggregate payments made exceed 2% of fixed assets net of depreciation will be capitalized. On June 30, 2025, the threshold is \$2,056,110.

**Southgate Recreation & Park District
Organization Chart**





Southgate Recreation & Park District Organization Chart Administration Department





Southgate Recreation & Park District Organization Chart Parks Department

Muhammad Ali
Parks Manager

Guy Gray
Assistant Parks Manager

Rudy Raya
Maint. Worker III

Domonic Archuleta
Maint. Worker

Logan Baker
Maint. Worker

Philip Hernandez
Maint. Worker

Seasonal Maint.
Assistant

Verge Chatman
Maint. Worker

Eric McCutcheon
Maint. Worker

Greg Nadolna
Maint. Worker

Samuel Niemeyer
Maint. Worker

Seasonal Maint.
Assistant

Ethan Vang
Maint. Worker

Art Avina
Maint. Worker

Thai Yang
Maint. Worker

Isauro Perez
Maint. Worker

Seasonal Maint.
Assistant

Joe Gist
Maint. Worker III

Daniel Nadolna
Maint. Worker

Chris Royeton
Mechanic

Raylene Gibbons
Admin. Assist. III

Armando Zapata
Maint. Worker II

Arif Khan
Maint. Worker

Frank Crisostomo
Maint. Specialist III

Xiong Lee
Maint. Worker III

Nick Doyich
Maint. Worker II

Yeng Xiong
Maint. Worker

Dustin Lee
Irrig. Manager

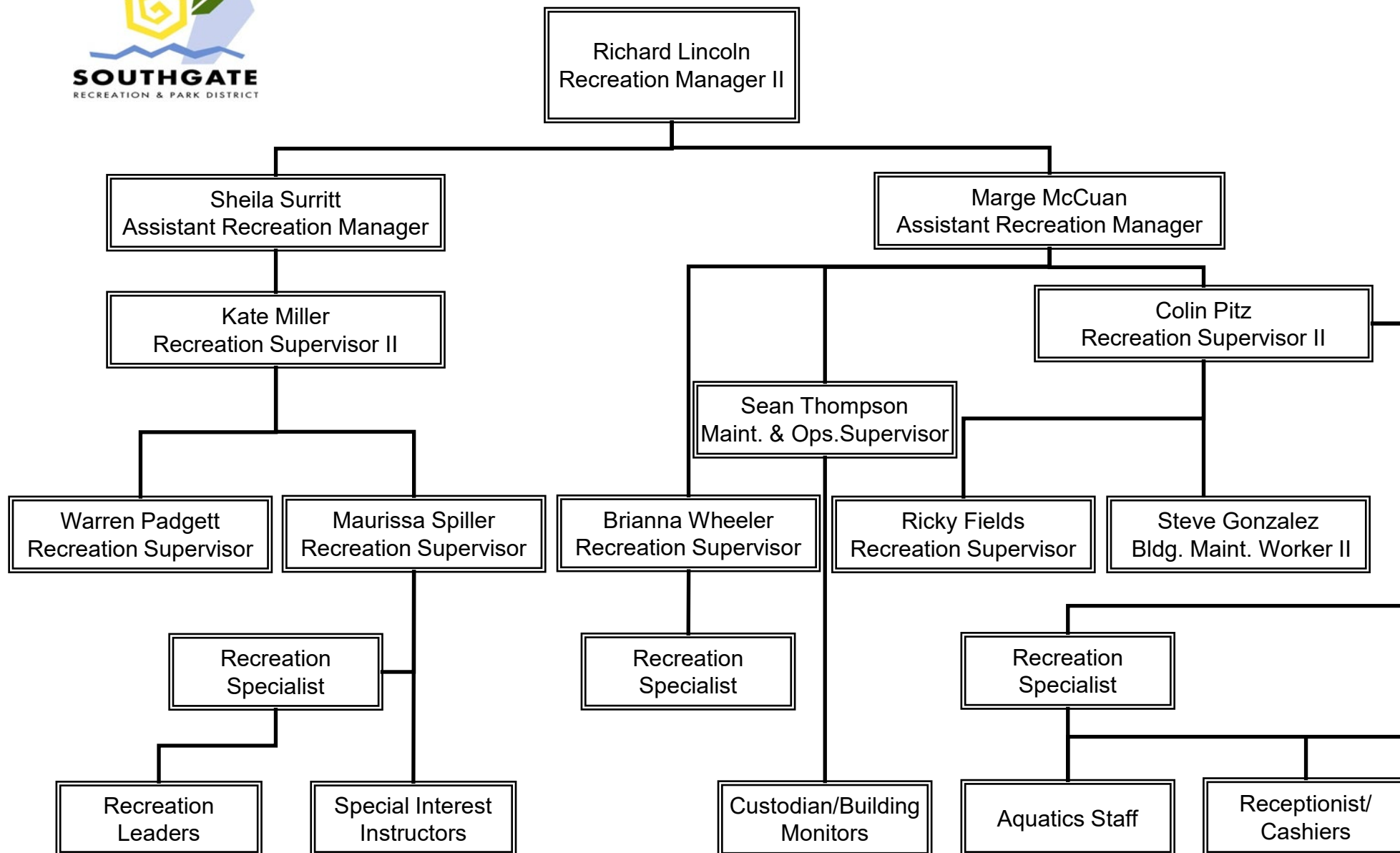
Gonzalo Albor
Irrig. Specialist II

Ruben Ene
Irrig. Specialist

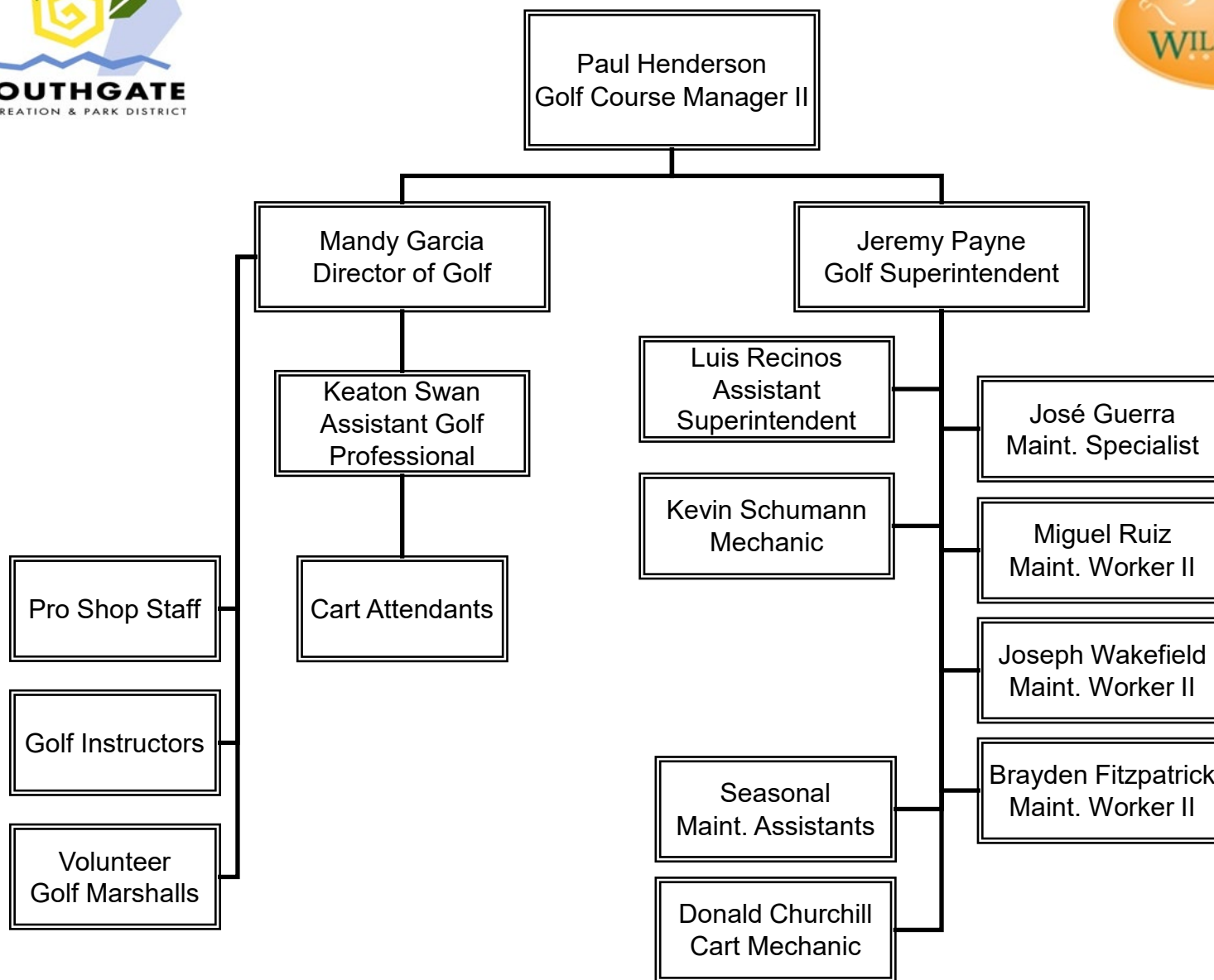
Don Jose Mateo
Maint. Worker

Nhiava Yee Moua
Maint. Worker

Southgate Recreation & Park District Organization Chart Recreation Department



Southgate Recreation & Park District Organization Chart Golf Department



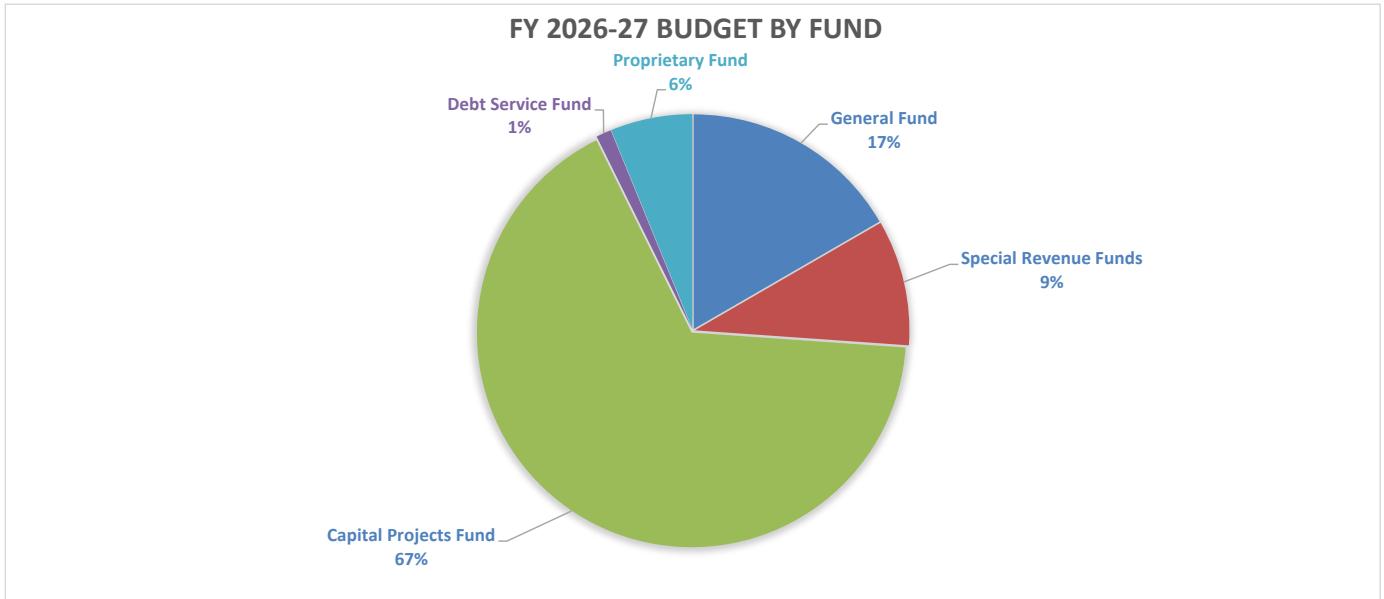
Budget Summary



Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

Budget Summary by Fund

	Budget FY 2026-27	Budget FY 2025-26	Actual FY 2024-25	Actual FY 2023-24	Actual FY 2022-23
Expenditures and Uses of Funds					
General Fund	\$11,288,688	\$10,315,822	\$9,342,776	\$9,204,363	\$8,614,536
Special Revenue Funds	6,413,206	7,034,863	3,975,469	4,167,222	2,698,700
Capital Projects Fund	45,131,583	38,728,693	7,685,813	8,316,326	3,269,050
Debt Service Fund	773,436	769,256	759,606	758,414	889,886
Proprietary Fund	4,182,824	3,827,231	3,103,465	3,069,962	2,993,930
Total	\$67,789,737	\$60,675,865	\$24,867,129	\$25,516,287	\$18,466,102
Revenues and Sources of Funds					
General Fund	\$11,288,686	\$10,315,822	\$9,818,369	\$9,376,298	\$8,742,218
Special Revenue Funds	6,413,206	7,034,863	4,003,451	3,700,393	3,440,302
Capital Projects Fund	45,131,583	38,728,693	14,976,979	12,802,374	5,617,788
Debt Service Fund	773,436	769,256	758,063	757,539	889,800
Proprietary Fund	4,182,826	3,827,231	3,348,811	3,197,203	2,946,995
Total	\$67,789,736	\$60,675,865	\$32,905,673	\$29,833,807	\$21,637,103
Total Increase/(Decrease) in Fund Balances	(1)	0	8,038,544	4,317,520	3,171,001



Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

Budget Summary by Account Group

	<u>Budget</u> <u>FY 2026-27</u>	<u>Budget</u> <u>FY 2025-26</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2022-23</u>
Expenditures and Other Uses of Funds					
Salaries and Benefits	\$ 8,467,126	\$ 8,179,732	\$ 7,605,601	\$ 7,589,397	\$ 6,987,989
Services and Supplies	7,893,172	7,074,907	5,986,243	5,640,648	5,478,736
Debt Service	1,142,715	1,130,608	1,103,265	1,103,138	1,237,702
Capital Projects	45,131,583	38,728,693	7,685,813	8,316,326	3,269,050
Cost of Goods Sold	196,113	185,879	168,384	191,154	190,288
Equipment	1,217,683	761,971	213,088	324,512	264,111
Deferred Maintenance/Capital Replacement	381,107	388,013	-	-	-
OPEB Reserve	-	252,004	-	-	-
Transfers Out	3,360,237	3,974,058	2,104,735	2,351,112	1,038,226
Total Expenditures and Other Uses of Funds	<u>\$ 67,789,737</u>	<u>\$ 60,675,865</u>	<u>\$ 24,867,129</u>	<u>\$ 25,516,287</u>	<u>\$ 18,466,102</u>
Revenues and Other Sources of Funds					
Property Taxes	\$ 8,895,174	\$ 8,471,594	\$ 8,137,397	\$ 7,694,549	\$ 7,269,798
Use of Money and Property	938,938	858,342	1,703,844	1,259,779	990,772
Intergovernmental/Grants	21,624,168	20,325,991	2,463,559	6,370,240	4,433,495
Charges for Services	953,297	887,793	964,240	789,895	744,706
Golf Revenues	3,632,826	3,296,838	3,305,269	3,128,881	2,876,669
Other Revenue	68,900	85,700	129,564	173,685	193,181
Assessment & Special Tax Proceeds	4,248,642	3,848,962	3,749,031	3,391,316	3,225,349
Development Impact Fees	100,000	100,000	4,985,799	3,389,537	462,512
In-Lieu Fees	-	-	1,804,848	494,279	-
Debt Proceeds	-	-	43,542	68,322	70,326
Transfers In	3,904,837	4,499,051	5,618,582	3,073,324	1,370,295
Fund Balance Committed for Capital Projects	23,422,956	18,301,595	-	-	-
Total Revenues and Other Sources of Funds	<u>\$ 67,789,736</u>	<u>\$ 60,675,865</u>	<u>\$ 32,905,673</u>	<u>\$ 29,833,807</u>	<u>\$ 21,637,103</u>
Totals					
Total Expenditures and Other Uses of Funds	\$ 67,789,737	\$ 60,675,865	\$ 24,867,129	\$ 25,516,287	\$ 18,466,102
Total Revenues and Other Sources of Funds	<u>67,789,736</u>	<u>60,675,865</u>	<u>32,905,673</u>	<u>29,833,807</u>	<u>21,637,103</u>
Total Increase/Decrease in Fund Balance	\$ (1)	\$ 0	\$ 8,038,544	\$ 4,317,520	\$ 3,171,001

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

General Fund Budget Summary

	<u>Final Budget</u> <u>FY 2026-27</u>	<u>Final Budget</u> <u>FY 2025-26</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2022-23</u>
Expenditures and Other Uses of Funds					
Salaries and Benefits	\$ 6,646,465	\$ 6,475,336	\$ 5,964,160	\$ 5,911,990	\$ 5,462,981
Services and Supplies	3,547,517	3,208,776	2,959,011	2,735,141	2,642,906
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Equipment	365,000	100,000	114,468	283,885	174,795
Transfers Out	729,706	279,706	305,137	273,347	333,854
OPEB Reserve	-	252,004	-	-	-
Total Expenditures and Other Uses of Funds	\$ 11,288,688	\$ 10,315,822	\$ 9,342,776	\$ 9,204,363	\$ 8,614,536
Revenues and Other Sources of Funds					
Property Taxes	\$ 8,895,174	\$ 8,471,594	\$ 8,137,397	\$ 7,694,549	\$ 7,269,798
Use of Money and Property	555,775	468,192	567,030	286,387	496,852
Intergovernmental/Grants	50,542	51,324	20,140	431,782	104,066
Charges for Services	953,297	887,793	964,240	789,895	744,706
Other Revenue	68,900	85,700	129,564	173,685	126,796
Transfers In	-	-	-	-	-
Total Revenues and Other Sources of Funds	\$ 10,523,687	\$ 9,964,602	\$ 9,818,369	\$ 9,376,298	\$ 8,742,218
Totals					
Total Expenditures and Other Uses of Funds	\$ 11,288,688	\$ 10,315,822	\$ 9,342,776	\$ 9,204,363	\$ 8,614,536
Total Revenues and Other Sources of Funds	10,523,687	9,964,602	9,818,369	9,376,298	8,742,218
Fund Balance Committed for Capital Projects	764,999	351,220	-	-	-
Total	\$ -	\$ -	\$ 475,592	\$ 171,935	\$ 127,682

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

Special Revenue Funds

	Budget FY 2026-27	Budget FY 2025-2026	Actual FY 2024-25	Actual FY 2023-24	Actual FY 2022-23
Larchmont Countryside L & L					
Expenditures and Other Uses of Funds					
Services and Supplies	\$263,299	\$260,629	\$256,577	\$260,224	\$259,385
Equipment	-	-	-	-	-
Transfers Out	171,425	189,532	116,394	86,160	119,070
Total Expenditures and Other Uses of Funds	434,724	450,161	372,971	346,384	378,455
Revenues and Other Sources of Funds					
Interest Income	\$5,000	\$2,500	\$7,590	\$3,396	\$2,474
Assessment Proceeds	347,510	347,340	347,473	347,935	347,385
Fund Balance Committed for Capital	82,214	100,321	-	-	-
Transfer In	-	-	-	-	-
Total Revenues and Other Sources of Funds	434,724	450,161	355,063	351,331	349,859
Vintage Park L & L					
Expenditures and Other Uses of Funds					
Services and Supplies	\$161,359	\$161,585	\$158,602	\$159,883	\$159,829
Equipment	-	-	-	-	-
Transfers Out	54,544	54,318	54,055	53,979	54,442
Total Expenditures and Other Uses of Funds	215,903	215,903	212,657	213,862	214,271
Revenues and Other Sources of Funds					
Interest Income	\$1,000	\$1,000	\$1,429	\$2,060	(\$1,734)
Assessment Proceeds	214,903	214,903	214,549	216,413	215,770
Fund Balance Committed for Capital	-	-	-	-	-
Total Revenues and Other Sources of Funds	215,903	215,903	215,978	218,473	214,036
Churchill Downs L & L					
Expenditures and Other Uses of Funds					
Services and Supplies	\$417,884	\$417,884	\$412,396	\$366,960	\$362,638
Equipment	-	-	-	-	-
Transfers Out	285,385	439,970	289,216	121,813	142,630
Total Expenditures and Other Uses of Funds	703,269	857,854	701,612	488,773	505,268
Revenues and Other Sources of Funds					
Interest Income	\$6,000	\$6,000	\$16,966	\$12,592	\$8,011
Assessment Proceeds	530,832	530,832	530,316	533,579	481,240
Fund Balance Committed for Capital	166,437	321,022	-	-	-
Transfer In	-	-	-	-	-
Total Revenues and Other Sources of Funds	703,269	857,854	547,282	546,171	489,251

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

Special Revenue Funds

	Budget FY 2026-27	Budget FY 2025-2026	Actual FY 2024-25	Actual FY 2023-24	Actual FY 2022-23
Sunrise Florin L & L					
Expenditures and Other Uses of Funds					
Services and Supplies	\$39,860	\$39,610	\$39,165	\$38,165	\$39,320
Equipment	-	-	-	-	-
Transfers Out	13,205	12,809	-	-	-
Total Expenditures and Other Uses of Funds	\$53,065	\$52,419	\$39,165	\$38,165	\$39,320
Revenues and Other Sources of Funds					
Interest Income	\$500	\$250	\$591	\$587	\$345
Assessment Proceeds	39,360	39,360	38,975	39,694	39,405
Fund Balance Committed for Capital	13,205	12,809	-	-	-
Total Revenues and Other Sources of Funds	\$53,065	\$52,419	\$39,566	\$40,281	\$39,750
Sunrise Greens L & L					
Expenditures and Other Uses of Funds					
Services and Supplies	\$96,598	\$96,598	\$83,952	\$64,162	\$61,044
Equipment	-	-	-	-	-
Transfers Out	374,631	364,137	10,140	-	-
Total Expenditures and Other Uses of Funds	\$471,229	\$460,735	\$94,092	\$64,162	\$61,044
Revenues and Other Sources of Funds					
Interest Income	\$5,000	\$5,000	\$13,166	\$13,806	\$7,663
Assessment Proceeds	91,598	91,598	91,567	89,216	80,827
Fund Balance Committed for Capital	374,631	364,137	-	-	-
Total Revenues and Other Sources of Funds	\$471,229	\$460,735	\$104,733	\$103,022	\$88,490
Country Creek L & L					
Expenditures and Other Uses of Funds					
Services and Supplies	\$359,120	\$347,500	\$312,558	\$308,822	\$266,352
Equipment	-	-	-	-	-
Transfers Out	821,967	1,902,480	1,350,201	1,350,872	263,456
Total Expenditures and Other Uses of Funds	\$1,181,087	\$2,249,980	\$1,662,759	\$1,659,694	\$529,808
Revenues and Other Sources of Funds					
Interest Income	\$65,000	\$75,000	\$64,174	\$106,930	\$68,214
Assessment Proceeds	541,310	541,310	543,031	544,608	541,798
Transfers In	-	-	-	-	-
Fund Balance Committed for Capital	574,777	1,633,670	-	-	-
Total Revenues and Other Sources of Funds	\$1,181,087	\$2,249,980	\$607,205	\$651,538	\$610,012

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

Special Revenue Funds

	Budget FY 2026-27	Budget FY 2025-2026	Actual FY 2024-25	Actual FY 2023-24	Actual FY 2022-23
Southgate L & L - Fruitridge Zone					
Expenditures and Other Uses of Funds					
Services and Supplies	\$95,811	\$96,789	\$93,665	\$95,061	\$85,621
Transfers Out	16,981	16,156	293	8,317	-
Total Expenditures and Other Uses of Funds	\$112,792	\$112,945	\$93,958	\$103,378	\$85,621
Revenues and Other Sources of Funds					
Interest Income	\$763	\$500	\$909	\$815	\$18
Assessment Proceeds	95,048	96,289	93,905	96,758	95,304
Fund Balance Committed for Capital	16,981	16,156	-	-	-
Total Revenues and Other Sources of Funds	\$112,792	\$112,945	\$94,814	\$97,573	\$95,322
Southgate L & L - Bowling Green Zone					
Expenditures and Other Uses of Funds					
Services and Supplies	\$78,147	\$78,147	\$74,851	\$76,574	\$76,323
Transfers Out	40,093	38,456	1,107	-	153
Total Expenditures and Other Uses of Funds	118,240	116,603	75,958	76,574	76,476
Revenues and Other Sources of Funds					
Interest Income	\$500	\$500	\$1,626	\$1,180	(\$1,004)
Assessment Proceeds	77,647	77,647	76,095	77,032	76,491
Fund Balance Committed for Capital	40,093	38,456	-	-	-
Transfer In					
Total Revenues and Other Sources of Funds	\$118,240	\$116,603	\$77,721	\$78,212	\$75,487
Southgate L & L - Central Zone					
Expenditures and Other Uses of Funds					
Services and Supplies	\$128,950	\$129,535	\$122,944	\$125,594	\$99,468
Transfers Out	187,416	187,681	7,066	-	17,251
Total Expenditures and Other Uses of Funds	316,366	317,216	130,010	125,594	116,719
Revenues and Other Sources of Funds					
Interest Income	\$3,500	\$3,500	\$7,058	\$7,021	\$4,190
Assessment Proceeds	125,450	126,035	123,020	126,724	125,785
Fund Balance Committed for Capital	187,416	187,681	-	-	-
Total Revenues and Other Sources of Funds	\$316,366	\$317,216	\$130,078	\$133,745	\$129,975

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

Special Revenue Funds

	Budget FY 2026-27	Budget FY 2025-2026	Actual FY 2024-25	Actual FY 2023-24	Actual FY 2022-23
Southgate L & L - Countryside-Vintage Zone					
Expenditures and Other Uses of Funds					
Services and Supplies	\$121,209	\$121,253	\$115,859	\$117,867	\$100,342
Transfers Out	143,408	161,093	50,104	26,898	36,555
Total Expenditures and Other Uses of Funds	\$264,617	\$282,346	\$165,963	\$144,765	\$136,897
Revenues and Other Sources of Funds					
Interest Income	\$3,000	\$3,000	\$6,101	\$7,219	\$4,254
Assessment Proceeds	145,901	145,945	142,246	145,498	143,391
Fund Balance Committed for Capital	115,716	133,401	-	-	-
Total Revenues and Other Sources of Funds	\$264,617	\$282,346	\$148,347	\$152,717	\$147,645
Southgate L & L - Florin Zone					
Expenditures and Other Uses of Funds					
Services and Supplies	\$66,878	\$65,076	\$62,155	\$55,745	\$55,369
Transfers Out	6,580	5,257	-	-	-
Total Expenditures and Other Uses of Funds	\$73,458	\$70,333	\$62,155	\$55,745	\$55,369
Revenues and Other Sources of Funds					
Interest Income	\$0	\$0	\$412	\$336	(\$221)
Assessment Proceeds	66,878	65,076	63,147	64,739	55,648
Fund Balance Committed for Capital	6,580	5,257	-	-	-
Total Revenues and Other Sources of Funds	\$73,458	\$70,333	\$63,559	\$65,075	\$55,427
Southgate L & L - Churchill Downs Zone					
Expenditures and Other Uses of Funds					
Services and Supplies	\$76,941	\$76,240	\$52,463	\$71,947	\$71,241
Transfers Out	89,116	178,912	135,499	26,776	26,358
Total Expenditures and Other Uses of Funds	\$166,057	\$255,152	\$187,962	\$98,723	\$97,599
Revenues and Other Sources of Funds					
Interest Income	\$4,000	\$4,000	\$6,570	\$7,660	\$4,785
Assessment Proceeds	94,897	94,897	92,382	95,419	93,099
Fund Balance Committed for Capital	67,160	156,255	-	-	-
Total Revenues and Other Sources of Funds	\$166,057	\$255,152	\$98,952	\$103,079	\$97,884

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

Special Revenue Funds

	Budget FY 2026-27	Budget FY 2025-2026	Actual FY 2024-25	Actual FY 2023-24	Actual FY 2022-23
Southgate L & L - Vineyard East Zone					
Expenditures and Other Uses of Funds					
Services and Supplies	\$36,267	\$36,492	\$23,461	\$30,653	\$28,617
Transfers Out	124,781	32,360	(53,266)	268,796	31,219
Total Expenditures and Other Uses of Funds	\$161,048	\$68,852	(\$29,805)	\$299,449	\$59,836
Revenues and Other Sources of Funds					
Interest Income	\$500	\$500	\$964	\$8,456	\$6,568
Assessment Proceeds	62,876	60,876	59,353	57,511	51,564
Fund Balance Committed for Capital	97,672	7,476	-	-	-
Total Revenues and Other Sources of Funds	\$161,048	\$68,852	\$60,317	\$65,967	\$58,132
Southgate L & L - Vineyard West Zone					
Expenditures and Other Uses of Funds					
Services and Supplies	\$68,054	\$31,313	\$8,480	\$10,521	\$10,090
Transfers Out	295,599	105,791	(161,211)	134,154	13,238
Total Expenditures and Other Uses of Funds	\$363,653	\$137,104	(\$152,731)	\$144,675	\$23,328
Revenues and Other Sources of Funds					
Interest Income	\$2,500	\$2,500	\$2,792	\$4,923	\$3,363
Assessment Proceeds	72,634	65,494	63,961	58,020	57,891
Fund Balance Committed for Capital	288,519	69,110	-	-	-
Total Revenues and Other Sources of Funds	\$363,653	\$137,104	\$66,753	\$62,943	\$61,254
Southgate CFD No. 1 (North Vineyard Station)					
Services and Supplies	\$672,173	\$613,710	\$237,391	\$221,948	\$211,076
Deferred Maintenance/Capital Replacement	300,319	303,570	-	-	-
Total Expenditures	\$972,492	\$917,280	\$237,391	\$221,948	\$211,076
Revenues and Other Sources of Funds					
Interest Income	\$30,000	\$30,000	\$104,748	\$107,316	\$51,145
Special Tax Proceeds	942,492	887,280	780,070	714,828	676,977
Other Revenue	0	0	0	0	0
Total Revenues and Other Sources of Funds	\$972,492	\$917,280	\$884,818	\$822,144	\$728,122

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

Special Revenue Funds

	Budget FY 2026-27	Budget FY 2025-2026	Actual FY 2024-25	Actual FY 2023-24	Actual FY 2022-23
Southgate CFD No. 2 (Florin-Vineyard)					
Expenditures					
Services and Supplies	\$394,997	\$244,017	\$99,256	\$81,959	\$56,355
Deferred Maintenance/Capital Replacement	80,788	84,443	-	-	-
Total Expenditures	\$475,785	\$328,460	\$99,256	\$81,959	\$56,355
Revenues and Other Sources of Funds					
Interest Income	\$5,000	\$5,000	\$18,127	\$22,984	\$8,619
Special Tax Proceeds	470,785	323,460	351,491	169,609	142,774
Other Revenue	0	0	0	0	0
Total Revenues and Other Sources of Funds	\$475,785	\$328,460	\$369,618	\$192,593	\$151,393
Southgate CFD No. 3 (Vineyard Springs)					
Expenditures					
Services and Supplies	\$323,521	\$135,620	\$22,096	\$3,372	\$41,385
Deferred Maintenance/Capital Replacement	-	-	-	-	-
Total Expenditures	\$323,521	\$135,620	\$22,096	\$3,372	\$41,385
Revenues and Other Sources of Funds					
Interest	\$0	\$0	\$397	\$861	\$947
Special Tax Proceeds	323,521	135,620	137,450	13,733	-
Other Revenue	-	-	-	-	41,385
Total Revenues and Other Sources of Funds	\$323,521	\$135,620	\$137,847	\$14,594	\$42,332
Bradshaw Vineyards Open Space Endowment Fund					
Expenditures					
Transfers Out	5,000	5,000	-	-	-
Total Expenditures	\$5,000	\$5,000	\$0	\$0	\$0
Revenues and Other Sources of Funds					
Interest	\$5,000	\$5,000	\$0	\$0	\$0
Other Revenue	-	-	-	-	-
Total Revenues and Other Sources of Funds	\$5,000	\$5,000	\$0	\$0	\$0
Laguna Creek Trail Endowment Fund					
Expenditures					
Transfers Out	400	400	-	-	-
Total Expenditures	\$400	\$400	\$0	\$0	\$0
Revenues and Other Sources of Funds					
Interest	\$400	\$400	\$800	\$935	\$539
Other Revenue	-	-	-	-	-
Total Revenues and Other Sources of Funds	\$400	\$400	\$800	\$935	\$539

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

Special Revenue Funds

	Budget FY 2026-27	Budget FY 2025-2026	Actual FY 2024-25	Actual FY 2023-24	Actual FY 2022-23
Kingsbridge Preserve Endowment Fund					
Expenditures					
Reserve for future maintenance	500	500	-	-	-
Transfers Out	-	-	-	-	-
Total Expenditures	\$500	\$500	\$0	\$0	\$0
Revenues and Other Sources of Funds					
Interest	\$500	\$500	\$0	\$0	\$0
Other Revenue	-	-	349,554	364,270	315,946
Total Revenues and Other Sources of Funds	\$500	\$500	\$349,554	\$364,270	\$315,946
Total Special Revenue Funds					
Expenditures and Other Uses of Funds					
Services and Supplies	3,401,568	2,952,498	2,175,871	2,089,457	1,994,328
Equipment	-	-	-	-	-
Deferred Maintenance/ Capital Replacement	381,107	388,013	-	-	-
Transfers Out	2,630,531	3,694,352	1,799,598	2,077,765	704,372
Total Expenditures and Other Uses of Funds	6,413,206	7,034,863	3,975,469	4,167,222	2,698,700
Revenues and Other Sources of Funds					
Interest Income	\$133,163	\$140,150	\$254,420	\$309,077	\$173,568
Assessment Proceeds	2,506,844	2,497,602	2,480,020	2,493,146	2,405,598
Special Tax Proceeds	1,741,798	1,351,360	1,269,011	898,170	819,751
Other Revenue	-	-	-	-	41,385
Transfers In	-	-	-	-	-
Fund Balance Committed for Capital Projects	2,031,401	3,045,751	-	-	-
Total Revenues and Other Sources of Funds	\$6,413,206	\$7,034,863	\$4,003,451	\$3,700,393	\$3,440,302
Net Change	\$0	\$0	\$27,982	(\$466,828)	\$741,603

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

Capital Projects Fund

	Budget <u>FY 2026-27</u>	Budget <u>FY 2025-26</u>	Actual <u>FY 2024-25</u>	Actual <u>FY 2023-24</u>	Actual <u>FY 2022-23</u>
Expenditures					
Salaries and Benefits	\$0	\$0	\$0	\$0	\$0
Park Improvements	45,131,583	38,728,693	7,685,813	8,316,326	3,269,050
Transfers Out	-	-	-	-	-
Total Expenditures	<u>\$45,131,583</u>	<u>\$38,728,693</u>	<u>\$7,685,813</u>	<u>\$8,316,326</u>	<u>\$3,269,050</u>
Revenues and Other Sources of Funds					
Interest Income	\$250,000	\$250,000	\$882,394	\$664,315	\$320,352
Other Income	-	-	-	-	25,000
Transfers In	2,581,401	3,199,402	4,860,519	2,315,785	480,495
Grants (Federal and State)	21,573,626	20,274,667	2,443,419	5,938,458	4,329,429
In-lieu fees	-	-	1,804,848	494,279	-
Debt Issuance Proceeds	-	-	-	-	-
Development Impact Fees- Vineyard	25,000	25,000	2,534	47,057	220,188
Development Impact Fees- Vineyard Springs	25,000	25,000	1,875,921	1,586,309	224,715
Development Impact Fees - Florin Vineyard	25,000	25,000	3,107,344	1,756,171	
Development Impact Fees - North Vineyard Station	25,000	25,000	-	-	17,609
Total Development Impact Fees	100,000	100,000	4,985,799	3,389,537	462,512
Fund Balance Committed for Capital Projects:					
Vineyard Development Impact Fees	893,962	860,153	-	-	-
Vineyard Springs Development Impact Fees	4,458,481	2,805,916	-	-	-
North Vineyard Station Development Impact Fees	6,961,396	7,283,678	-	-	-
Florin Vineyard Development Impact Fees	5,794,308	1,961,014	-	-	-
In Lieu Fees	2,518,409	1,993,863	-	-	-
Capital Projects Fund - Debt Issuance Proceeds	-	-	-	-	-
Total Fund Balance Committed for Capital Projects	20,626,556	14,904,624	-	-	-
Total Revenues & Other Sources of Funds	<u>\$45,131,583</u>	<u>\$38,728,693</u>	<u>\$14,976,979</u>	<u>\$12,802,374</u>	<u>\$5,617,788</u>

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

Debt Service Fund

	<u>Budget</u> <u>FY 2026-27</u>	<u>Budget</u> <u>FY 2025-26</u>	<u>Actual</u> <u>FY 2024-25</u>	<u>Actual</u> <u>FY 2023-24</u>	<u>Actual</u> <u>FY 2022-23</u>
Expenditures and Other Uses of Funds					
Principal	\$ 555,441	\$ 540,065	\$ 519,683	\$ 499,990	\$ 612,267
Interest	215,494	226,691	237,723	256,224	275,419
Fees	2,500	2,500	2,200	2,200	2,200
Cost of issuance					
Underwriter fee					
Cost of Issuance	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Expenditures	<u>\$ 773,436</u>	<u>\$ 769,256</u>	<u>\$ 759,606</u>	<u>\$ 758,414</u>	<u>\$ 889,886</u>
Revenues and Other Sources of Funds					
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In	773,436	769,256	758,063	757,539	889,800
Fund Balance Restricted for Debt Service					
Total Revenues & Other Sources of Funds	<u>\$ 773,436</u>	<u>\$ 769,256</u>	<u>\$ 758,063</u>	<u>\$ 757,539</u>	<u>\$ 889,800</u>

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

WildHawk Golf Club Budget Summary

	<u>Final Budget</u> <u>FY 2026-27</u>	<u>Final Budget</u> <u>FY 2025-2026</u>	<u>Actual</u> <u>FY 2024-2025</u>	<u>Actual</u> <u>FY 2023-2024</u>	<u>Actual</u> <u>FY 2022-2023</u>
Rounds	67,752	63,658	66,044	63,650	61,133
Revenues					
Golf Operations	\$3,362,174	\$3,019,609	\$3,036,435	\$2,743,999	\$2,548,978
Golf Merchandise	269,652	254,629	239,839	253,786	253,294
Food and Beverage	1,000	22,600	26,889	42,473	74,397
General & Administrative			2,106	88,623	
Total Revenues	<u>\$3,632,826</u>	<u>\$3,296,838</u>	<u>\$3,305,269</u>	<u>\$3,128,881</u>	<u>\$2,876,669</u>
Cost of Goods Sold	196,113	185,879	168,384	191,154	190,288
Gross Profit	<u>\$3,436,713</u>	<u>\$3,110,959</u>	<u>\$3,136,885</u>	<u>\$2,937,727</u>	<u>\$2,686,381</u>
Expenses					
Payroll and Benefits					
Golf Operations	499,716	478,181	455,889	497,463	494,721
Golf Course Maintenance	1,062,468	978,851	963,205	963,266	821,116
Food and Beverage	-	-	-	-	-
Clubhouse	27,409	26,511	15,869	25,994	24,219
General and Administrative	231,068	220,853	206,478	190,684	184,952
Total Payroll and Benefits	<u>\$1,820,661</u>	<u>\$1,704,396</u>	<u>\$1,641,441</u>	<u>\$1,677,407</u>	<u>\$1,525,008</u>
Operating Expenses					
Golf Operations	209,730	168,738	138,046	152,122	151,124
Golf Course Maintenance	422,626	447,505	436,257	398,818	396,714
Food and Beverage	41,600	38,140	29,862	33,815	30,664
Clubhouse	118,019	122,310	104,746	93,496	107,985
General and Administrative	152,112	136,940	142,450	137,799	155,015
Total Operating Expenses	<u>\$944,087</u>	<u>\$913,633</u>	<u>\$851,361</u>	<u>\$816,050</u>	<u>\$841,502</u>
Total Expenses	<u>\$2,764,749</u>	<u>\$2,618,029</u>	<u>\$2,492,802</u>	<u>\$2,493,457</u>	<u>\$2,366,510</u>
Net Income (Loss) From Operations	<u>\$671,964</u>	<u>\$492,930</u>	<u>\$644,081</u>	<u>\$444,270</u>	<u>\$319,871</u>
Debt Service	(369,279)	(361,352)	(343,659)	(344,724)	(347,816)
Capital/Equipment	(852,683)	(661,971)	(98,620)	(40,627)	(89,316)
Debt Proceeds			43,542	68,322	70,326
Transfer In	550,000	530,393	-	-	-
Net Income	<u>\$0</u>	<u>\$0</u>	<u>\$245,344</u>	<u>\$127,242</u>	<u>(\$46,936)</u>

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

Schedule of Transfers

Each year revenues are transferred to funds to fund debt service and capital projects. These transactions are considered a transfer out of the fund that contributes the revenue and a transfer in to the fund that receives the contribution. The summary below lists the transfers included in the Fiscal Year 2026-27 Final Budget.

	Transfers to Other Funds	Transfers From Other Funds
General Fund	\$ 729,706	\$ -
Special Revenue Funds		
Countryside L & L	171,425	
Vintage L & L	54,544	
Churchill Downs L & L	285,385	
Sunrise Florin L & L	13,205	
Sunrise Greens L & L	374,631	
Country Creek L & L	821,967	
Southgate Fruitridge	16,981	
Southgate Bowling Green/Parkway	40,093	
Southgate Central	187,416	
Southgate Countryside/Vintage	143,408	
Southgate Florin	6,580	
Southgate Churchill Downs	89,116	
Southgate Vineyard East	124,781	
Southgate Vineyard West	295,599	
CFD No. 1 (North Vineyard Station)	-	
CFD No. 2 (Florin Vineyard)	-	
CFD No. 3 (Vineyard Springs)	-	
Debt Service Fund		773,436
Capital Projects Fund	-	2,581,401
Enterprise Fund		
Wildhawk Golf Club	-	-
	<u>\$ 3,354,837</u>	<u>\$ 3,354,837</u>

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

Fund Balance Summary

	Projected Fund Balance 6/30/2026	Operating and Capital Revenues Budget	Operating and Capital Expenditures Budget	Projected Fund Balance 6/30/2026	Projected Change in Fund Balance
General Fund					
Nonspendable	\$ 588,195	-	-	\$ 588,195	-
Restricted	499,427			499,427	-
Committed for contingencies	1,230,214			1,230,214	-
Committed for other post-employment benefits (OPEB)	-			-	-
Committed for capital projects	1,827,217	10,523,687	11,288,688	1,062,216	765,001 ¹
Totals	4,145,053	10,523,687	11,288,688	3,380,052	765,001
Special Revenue Funds					
Larchmont Countryside L & L	197,488	352,510	434,724	115,274	(82,214) ¹
Vintage Park L & L	43,865	215,903	215,903	43,865	- ¹
Churchill Downs L & L	327,173	536,832	703,269	160,736	(166,437) ¹
Sunrise Florin L & L	17,166	39,860	53,065	3,961	(13,205)
Sunrise Greens L & L	384,291	96,598	471,229	9,660	(374,631)
Country Creek L & L	765,749	606,310	1,181,087	190,972	(574,777) ¹
Southgate Fruitridge	26,660	95,811	112,792	9,679	(16,981) ¹
Southgate Bowling Green/Parkway	47,908	78,147	118,240	7,815	(40,093) ¹
Southgate Central	200,369	128,950	316,366	12,953	(187,416) ¹
Southgate Countryside/Vintage	155,533	148,901	264,617	39,817	(115,716)
Southgate Florin	13,088	66,878	73,458	6,508	(6,580) ¹
Southgate Churchill Downs	97,441	98,897	166,057	30,281	(67,160) ¹
Southgate Vineyard East	117,472	63,376	161,048	19,800	(97,672) ¹
Southgate Vineyard West	298,730	75,134	363,653	10,211	(288,519) ¹
CFD No. 1 (North Vineyard Station)	3,620,264	942,492	972,492	3,590,264	(30,000) ¹
CFD No. 2 (Florin Vineyard)	784,827	475,785	475,785	784,827	-
CFD NO. 3 (Vineyard Springs)	126,113	323,521	323,521	126,113	-
Endowment Funds					
Bradshaw Vineyards Open Space	233,724	-	-	233,724	-
Laguna Creek Trail Extension	23,376	400	-	23,776	400
Kingsbridge Preserve	722,682	500			
Debt Service Fund	-	773,436	773,436		
Capital Projects Fund	20,626,556	24,505,027	45,131,583	-	(20,626,556) ¹
Totals	\$ 32,975,528	\$ 40,148,955	\$ 63,601,013	\$ 8,800,288	\$ (21,922,556)

1. Changes in fund balance reflect the use of the Fund Balances Committed to Capital Projects for budgeted capital projects.

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

Summary of Full-Time Employees by Department

	2026-27	2025-26	2024-25	2023-24	2022-23
Administration					
General Manager	1	1	1	1	1
Administration Manager	1	1	1	1	1
Accounting Manager	1	1	1	1	1
Planning Manager	1	1	1	1	1
Associate Park Planner	1	1	1	1	1
Planner II	0	0	0	0	0
Landscape Architect	1	1	1	1	1
Communication and Media Officer	1	1	1	1	1
Network Administrator	1	1	1	1	1
Human Resources Analyst	1	1	1	1	1
Administrative Assistant II	2	2	2	2	2
Administrative Assistant I	1	0	0	0	0
Total Administration	12	11	11	11	11
Recreation					
Recreation Manager	1	1	1	1	1
Assistant Recreation Manager	2	2	2	2	1
Recreation Supervisor II	2	2	1	1	0
Recreation Supervisor I	4	4	6	5	6
Operations & Building Supervisor	1	1	1	1	1
Building Maintenance Worker	1	1	1	1	1
Total Recreation	11	11	12	11	11
Parks					
Parks Manager	1	1	1	1	1
Assistant Parks Manager	1	1	1	1	1
Administrative Assistant III	0	0	0	0	1
Maintenance Specialist III	1	2	1	1	1
Irrigation Manager	1	1	1	0	
Sr. Irrigation Specialist	0	0	0	2	2
Irrigation Specialist II	0	0	0	0	0
Irrigation Specialist	2	1	1	1	1
Landscape Specialist III	0	0	1	1	1
Landscape Specialist II	0	0	0	0	0
Equipment Specialist	0	0	0	0	0
Mechanic	1	1	1	1	1
Maintenance Worker III	3	4	5	4	4
Maintenance Worker II	2	4	4	3	1
Maintenance Worker	16	13	11	5	5
Maintenance Assistant	0	0	0	7	7
Total Parks	28	28	27	27	26
WildHawk					
Golf Manager	1	1	1	1	1
Superintendent	1	1	1	1	1
Director of Golf	1	1	1	0	0
Head Golf Professional	0	0	0	1	1
Assistant Golf Professional	1	1	0	1	1
Pro Shop Assistant	0	0	1	1	1
Assistant Superintendent	1	0	0	0	0
Irrigation Specialist III- Foreman	0	1	1	1	0
Irrigation Specialist II	0	0	0	0	1
Irrigation Specialist	1	0	0	0	0
Maintenance Worker III- Foreman	0	1	1	1	1
Maintenance Worker II	3	1	1	1	1
Maintenance Worker	0	1	2	0	0
Mechanic	1	1	1	1	1
Maintenance Assistant	0	0	0	2	2
Total WildHawk	10	9	10	11	11
Grand Total	61	59	60	60	59

General Fund



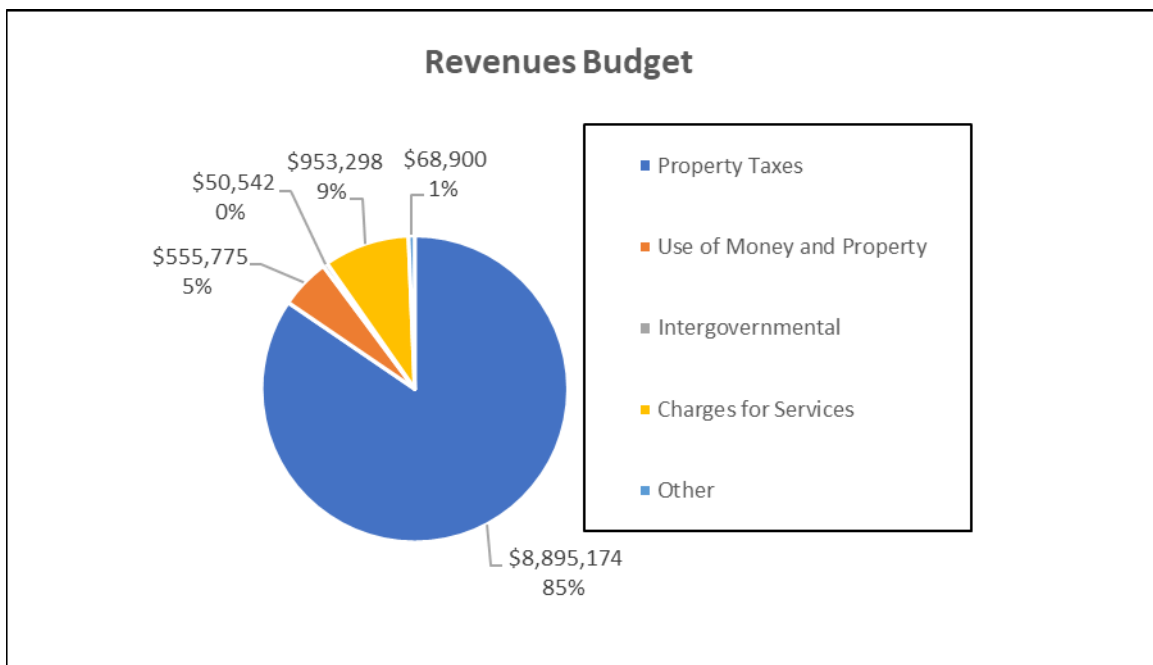
Southgate Recreation & Park District Fiscal Year 2026-27 Final Budget

General Fund

The General Fund is the main operational fund for Southgate Recreation & Park District. The operating budget for Fiscal Year 2026-27 is \$10.2 million which is \$333,010 or 4% more than the Fiscal Year 2025-26 budget.

Property taxes account for 85% of operating revenues in the General Fund. Charges for services, use of money and property, intergovernmental, investment income, operational grants and other income make up the balance of operating revenues in the General Fund.

The following graph illustrates the sources of revenues budgeted for Fiscal Year 2026-27 in the General Fund.

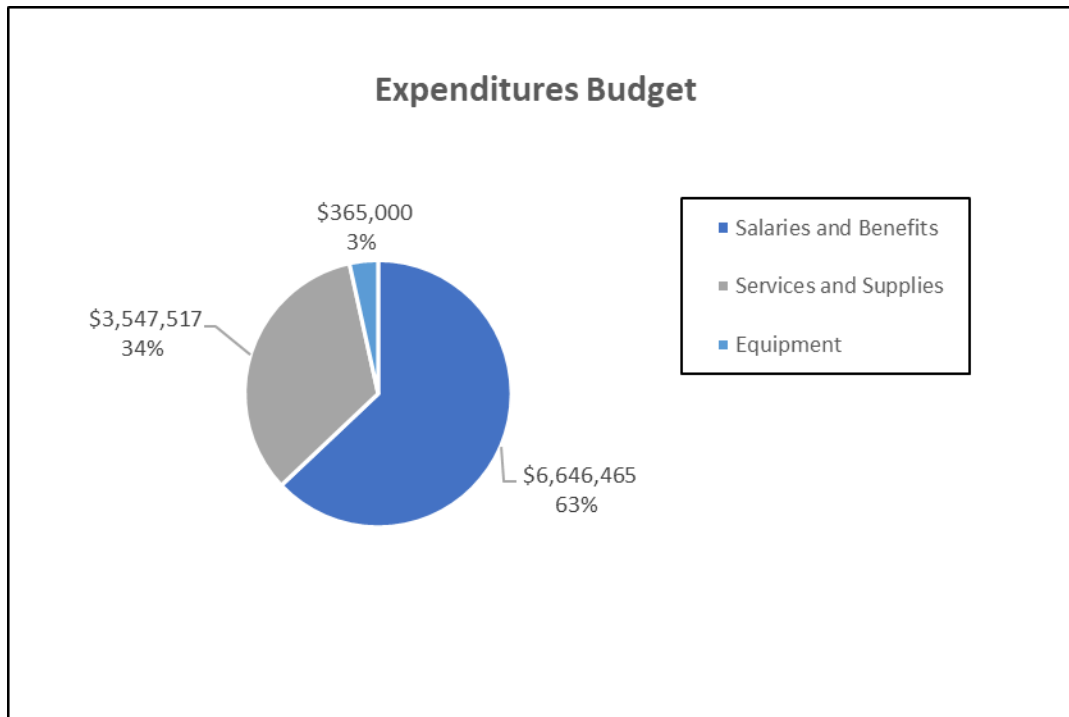


Operational expenditures including salaries, benefits, services and supplies are provided for in the General Fund. When the General Fund supports debt service, enterprise funds and capital projects, funds are transferred to the respective funds to reimburse expenditures.

Southgate Recreation & Park District Fiscal Year 2026-27 Final Budget

General Fund

The following graph illustrates the uses of budgeted expenditures for Fiscal Year 2026-27 in the General Fund.



General Fund Budget Highlights

- Property taxes revenue increase 5% over fiscal year 2025-26 budget
- Liability insurance expense projected to increase 6% in 2027
- Water cost increased due to drying conditions in 2025 therefore the budget has been increased 35% over fiscal year 2025-26.

Property Taxes

Southgate, like many other park districts, is primarily financed through property taxes, which account for over 85% of operating revenues.

Taxes and assessments are the primary source of funding for Southgate Recreation & Park District. According to the January 2026 Sacramento Business Review, the residential

Southgate Recreation & Park District Fiscal Year 2026-27 Final Budget

General Fund

housing market remained subdued throughout 2025, with weak homebuying demand across both new and resale segments. Consumer confidence declining amid broader economic uncertainty has limited purchasing transactions. Builders are offering mortgage rate buydowns to maintain sales pace. Home price appreciation decelerated over the year declining 1% year over year as of November 2025. Mortgage rates have decreased from 7% in January 2025 to approximately 6.2% in January 2026. Construction of new homes continues in the North Vineyard Station, Florin-Vineyard, and Vineyard Springs communities. The District projects property tax revenues to increase by 5% from Fiscal Year 2025-26 budget. Property tax revenues are estimated to be \$8.9 million for Fiscal Year 2026-27.

The State of California balanced its budget by implementing a tax shift from local governments in the form of the Educational Revenue Augmentation Fund (ERAF) tax shift implemented by the State in 1991. The estimated ERAF tax shift for 2023-24 was \$1,167,154. The State has taken ERAF tax shifts of over \$20.1 million from the District since 1992.

The table below shows property tax revenues for a ten-year period.

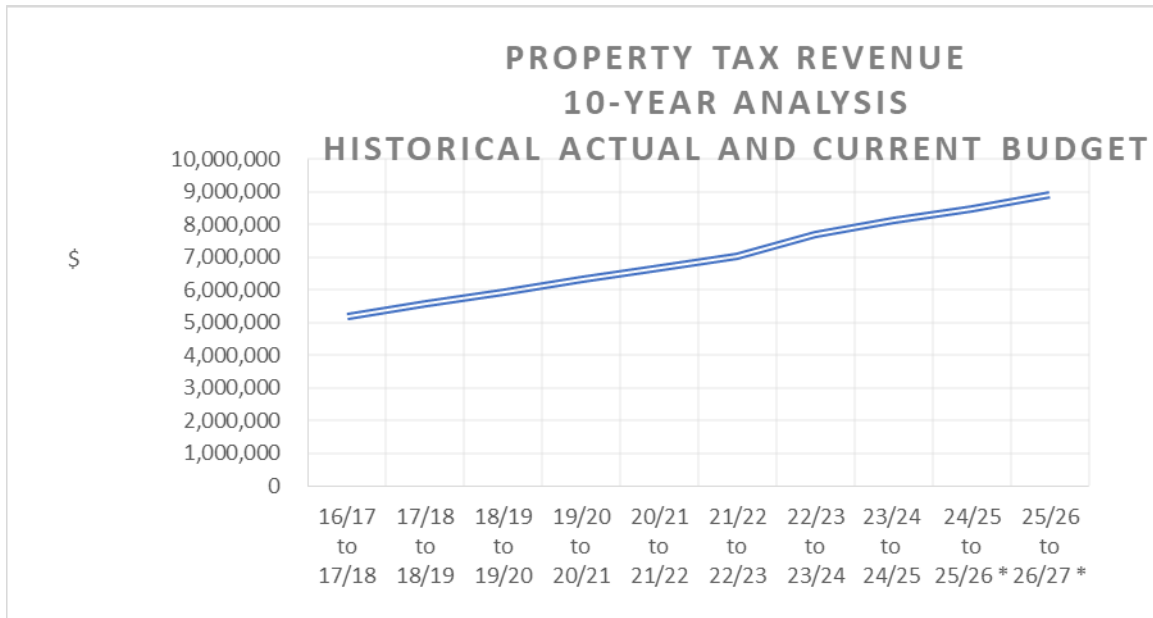
Fiscal Year	Actual	Tax Growth	% Growth	Explanation	Net Change
16/17 to 17/18	5,201,390	360,624	7.4%	Growth	(49,715)
17/18 to 18/19	5,564,074	362,684	7.0%	Growth	2,060
18/19 to 19/20	5,923,803	359,729	6.5%	Growth	(2,955)
19/20 to 20/21	6,318,233	394,430	6.7%	Growth	34,701
20/21 to 21/22	6,691,773	373,540	5.9%	Moderate Growth	(20,890)
21/22 to 22/23	7,042,081	350,308	5.2%	Moderate Growth	(23,232)
22/23 to 23/24	7,694,549	652,468	9.3%	High Growth	302,160
23/24 to 24/25	8,137,397	442,848	5.8%	Moderate Growth	(209,620)
24/25 to 25/26 *	8,471,594	334,197	4.1%	Moderate Growth	(108,651)
25/26 to 26/27 *	8,895,174	423,580	5.0%	Moderate Growth	89,383

* Projected

The following graph illustrates property tax revenue for the past ten years.

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

General Fund



Recreation Programs

In Fiscal Year 2026-27, recreation revenues are budgeted to be \$484,304, a 9.6% increase from the prior year budget. Facility rental revenues are budgeted at \$383,235, a 26.9% increase from the prior year's budget. Recreation programs are continually adjusted in response to community needs.

The local economy influences participants willingness and ability to pay for recreation programs. Unemployment in Sacramento County is at 4.5% in April 2026, which is slightly higher than last year. According to the Sacramento Business Review January 2026 Economic Forecast Consumer Sentiment Survey, regional consumer sentiment declined by 17%. The broad decline is the reaction to economic uncertainty, trade volatility, tariff impact and rising inflation. Price inflation outpacing income growth continues to be a major concern from respondents.

Operations Expenditures

Salaries and benefits make up 65% of the General Fund budget. The State of California increased the minimum wage to \$16.90 per hour in January 2026 and will increase the

Southgate Recreation & Park District Fiscal Year 2026-27 Final Budget

General Fund

minimum wage annually for inflation using the national CPI. Multiple factors such as changes in minimum wage for fast food workers and health care workers. The District plans to maintain the same level of full-time staff.

In recent years, there have been significant increases in medical expenses, which have resulted in significantly higher premiums for employee medical insurance and workers' compensation. Factors influencing this increase include increasingly sophisticated and expensive medical technology, an aging population, provider consolidation, and cost shifting from Medicare and Medicaid to private insurance plans. Employees may choose from five health insurance plans through California Choice, which include plans from Kaiser Permanente, Western Health Advantage and Sutter Health. The employer contribution is based on the premium for the Kaiser Permanente Gold HMO B plan. The budget provides for a 5% increase in employee insurance premium. In January 2027 The District will review the employer and employee contributions and may make changes to balance the budget.

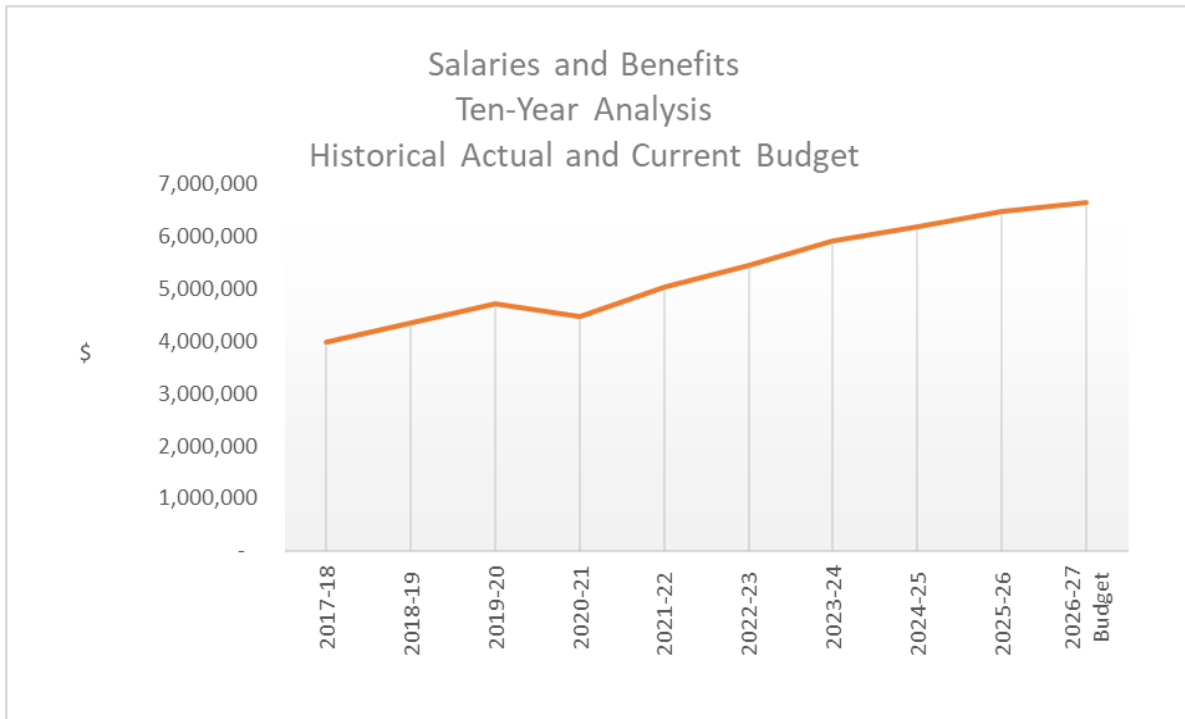
The District's workers' compensation provider, California Association for Park & Recreation Indemnity (CAPRI), has not notified the District that there will be a rate increase in 2026-27. The District's experience modification (Ex Mod) is 99%. In January 2021, the CAPRI board approved to extend workers' compensation to district volunteers at no additional cost to its members.

On July 1, 2015, the District added Social Security benefits for full time employees. Employees have 6.2% deducted from their paychecks, which is matched by the District. The District provides full-time employees the opportunity to earn up to a 5% salary increase each year on their anniversary dates based on their merit evaluation scores, which is included in the fiscal year 2026-27 budget.

The following chart illustrates the salaries and benefits expenditures for the last ten years.

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General Fund



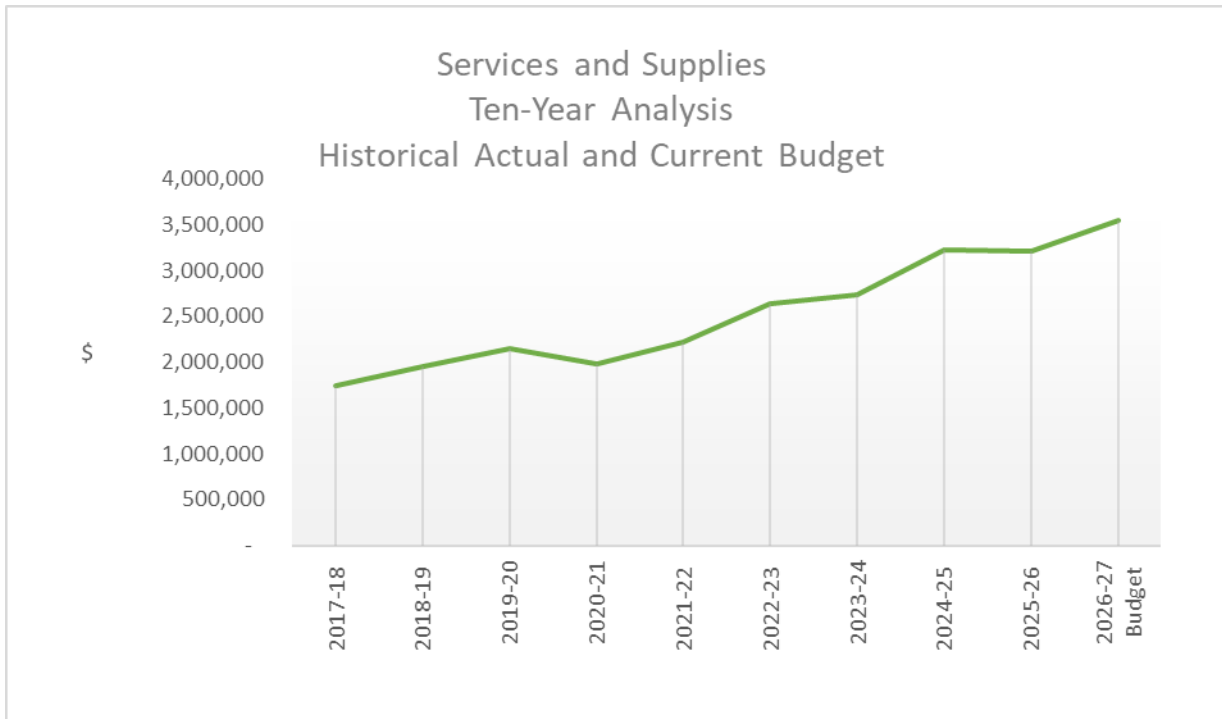
Drought conditions in past years and rapidly increasing water costs have had a significant impact on operations. This year's dry conditions has caused higher cost in water. However, long-term drought impacts remain. Water costs have increased 52% since 2012-13. During drought years, the District has had to use more water than during normal rainfall years. Revenue from property taxes and assessments has not increased enough to pay for the additional expense. District staff identified areas where water could be reduced having the least impact on the recreation usage by the community. Future park development and maintenance practices will continue to be changed to minimize water use.

The Pat O'Brien Community Center, Christine Thompson Aquatic Center and Scott Hokama District Support Facility opened in May 2019. The annual operations budget includes costs for the maintenance of these newer facilities.

The following chart illustrates the services and supplies expenditures for the last ten years.

Southgate Recreation & Park District Fiscal Year 2026-27 Final Budget

General Fund



Fund Balance

The Board of Directors updated its fund balance reserve policy in May 2011 to reflect updated fund balance definitions. The District shall commit 10% of the approved operations budget in the general fund and each special revenue fund as an operational contingency, if funds are available. The Fund Balance Designated for Operational Contingencies is \$1,230,214 on June 30, 2025. At year-end, the fund balance in excess of nonspendable, restricted, committed and assigned fund balances shall be committed to future capital projects. Amounts committed to future capital projects may be uncommitted and/or redirected by Board action. The Fund Balance Committed for Future Capital Projects of \$1,827,217 includes \$179,706 for capital lease payments.

The District provides post-retirement health benefits for certain retirees. Full-time employees who have completed twenty years of service with the District and have attained the age of sixty-five years shall receive group medical insurance and hospitalization benefits for the life of such employee or director. The District established a trust in fiscal year 2025-26.

General Fund Budget Summary by Account



Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget
General Fund Summary by Account

	Budget 2026-27	Final Budget 2025-26	ACTUAL 2024-25	ACTUAL 2023-24	ACTUAL 2022-23
EXPENDITURES					
Salaries and Benefits					
Full-Time Salaries	\$3,850,000	\$3,812,731	\$3,613,302	\$3,475,588	\$3,239,539
Part-Time Salaries	931,698	853,270	862,179	957,817	854,233
Board Salaries	24,000	24,000	18,300	18,200	19,300
Retirement	385,000	383,073	355,999	342,599	320,109
Social Security	366,148	357,104	334,427	330,231	304,181
Insurance	769,500	758,403	613,837	632,194	567,989
Workers Compensation	251,019	275,155	151,072	154,541	156,269
Unemployment	44,000	8,000	13,983	446	461
Health Care - Retirees	25,100	3,600	1,061	375	900
Total Salaries and Benefits	6,646,465	6,475,336	5,964,160	5,911,991	5,462,981
Services and Supplies					
Advertising	9,400	8,500	4,172	3,984	6,597
Books and Periodicals	5,150	6,150	2,219	1,661	8,834
Business/Conference Staff	36,005	35,330	15,901	17,695	34,786
Employee Transportation	16,500	16,500	13,782	14,219	15,036
Liability Insurance	392,169	370,169	301,180	315,444	319,026
Memberships	25,390	24,600	22,514	22,434	21,807
Photographic Supplies	500	500	228	193	1,928
Office Supplies	46,860	42,020	41,888	42,563	34,451
Postage	36,000	36,394	33,365	32,804	22,303
Printing	98,285	96,435	97,480	93,180	91,257
Horticultural Services	134,600	117,588	68,860	89,690	137,727
Horticultural Supplies	54,500	47,245	25,166	21,437	36,838
Vandalism	23,841	24,196	24,658	16,692	24,099
Building Supplies	77,865	65,484	80,314	71,370	60,828
Building Services	106,923	115,537	136,780	128,654	126,825
Chemical Supplies	81,533	81,139	80,122	67,229	72,955
Electrical Supplies	14,793	13,953	12,729	13,450	10,878
Mechanical Supplies	27,204	28,044	55,698	38,806	15,728
Painting Supplies	20,036	20,176	5,075	8,138	4,959
Pool Service	68,706	66,804	61,506	72,718	76,251
Irrigation/Plumbing Supplies	163,325	148,697	134,220	146,043	144,491
Licenses and Permits	11,567	11,567	13,762	14,330	15,674
Electricity	34,145	37,145	33,937	33,617	26,984
Natural Gas	65,907	75,000	98,443	69,157	74,611
Refuse Collection	97,200	93,576	80,173	74,242	85,138
Sewage	9,084	8,994	9,057	8,141	8,132
Telephone	40,159	41,479	40,371	43,878	40,679
Water	472,500	350,000	415,575	244,140	200,929
Auto Maintenance Service	72,000	71,280	47,397	37,104	53,484
Auto Maintenance Supplies	26,500	26,200	28,808	18,878	20,812
Small Tools	22,884	22,824	11,805	12,515	25,179
Fuel	118,800	135,000	91,134	108,610	111,517
Office Equipment			5,309	895	333
Office Equipment Service	16,200	17,100	9,961	13,471	7,781
Rents/Leases	51,002	75,000	86,468	100,219	81,609
Equipment Maintenance Service	18,000	17,640	3,864	4,636	12,343
Equipment Maintenance Supplies	25,200	25,200	42,536	42,583	31,897
Uniforms	36,569	34,444	33,464	49,512	26,153

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget
General Fund Summary by Account

	Budget 2026-27	Final Budget 2025-26	ACTUAL 2024-25	ACTUAL 2023-24	ACTUAL 2022-23
Custodial Supplies	49,460	50,310	49,042	51,348	39,902
Food/Supplies	3,200	3,550	5,397	3,166	3,378
Payroll Services	61,800	60,900	55,471	53,434	48,657
Accounting Services	50,900	46,100	45,600	38,700	40,200
Property Tax Allocation Fee	150,000	143,750	119,986	78,474	67,512
Armored Car Service	15,660	17,226	16,034	9,317	6,238
Legal Service	24,000	24,000	11,588	15,581	15,088
Personnel Services	3,300	5,000	15,060	4,135	4,362
Bank Charges	25,200	23,100	29,293	20,901	20,008
Safety Supplies	10,350	10,350	9,027	7,491	7,976
Security Services	148,909	139,428	130,580	128,463	105,260
Consultant Services	82,199	35,763	21,901	48,758	22,643
Computer Service/Supplies	153,620	146,214	131,085	123,099	103,695
Election Services	90,000		8,244		17,361
Recreation Services	37,567	36,505	3,907	5,808	8,031
Recreation Supplies	84,050	58,670	36,875	52,134	41,736
Total Services and Supplies	3,547,517	3,208,776	2,959,011	2,735,141	2,642,906
TOTAL EXPENDITURES	10,193,983	9,684,112	8,923,172	8,647,132	8,105,887

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget
General Fund Summary by Account

	Budget 2026-27	Final Budget 2025-26	ACTUAL 2024-25	ACTUAL 2023-24	ACTUAL 2022-23
REVENUES					
Property Taxes					
Property Taxes-Current Secured	\$8,058,033	\$7,674,317	\$7,290,415	\$6,924,532	\$6,487,648
Property Taxes-Current Unsecured	298,119	283,923	272,807	246,083	220,271
Property Taxes-Supplemental	139,748	133,093	160,308	164,238	250,473
Property Taxes - Secured Delinquent	67,238	64,036	64,036	53,852	38,486
Property Taxes - Supplemental Delinquent	14,519	13,828	13,828	17,884	14,707
Property Taxes - Unitary	88,373	84,165	76,352	66,759	60,518
Property Taxes - Secured Redemption			881	213	695
Property Taxes - Prior Unsecured	2,895	2,757	3,774	2,369	2,300
Property Taxes - Penalty	499	475	1,571	1,214	1,732
Property Taxes - Redevelop. Alloc.	225,750	215,000	253,425	217,405	192,968
Total Property Taxes	8,895,174	8,471,594	8,137,397	7,694,549	7,269,798
Use of Money and Property					
Encroachment Permits					
Interest Income	120,000	114,000	176,798	(35,283)	158,358
Facility Rentals	383,235	301,930	310,511	269,668	291,413
Ground Leases	48,240	47,466	70,335	43,779	41,727
Food Service	4,300	4,796	9,386	8,224	5,354
Vending Machines					
Total Use of Money & Property	555,775	468,192	567,030	286,388	496,852
Intergovernmental Revenues					
HOPTR	50,542	51,324	48,881	49,329	50,156
Relief Funding					
Grants from Other Agencies			(28,741)	232,454	53,910
Federal Aid Miscellaneous					
Total Intergovernmental Revenues	50,542	51,324	20,140	281,783	104,066
Charges for Services					
Recreation Fees	484,304	441,573	448,104	369,959	359,015
EV Chargers		2,700	2,158	421	
Building Maintenance Fees	14,221	14,221	14,193	13,833	13,133
Park Maintenance Fees	17,500	15,500	32,375	18,285	18,685
Assessment District Administration	437,273	413,799	467,410	387,397	353,873
Total Charges for Services	953,298	887,793	964,240	789,895	744,706
Other Revenues					
Donations	8,900	5,700	12,240	26,129	21,542
Insurance Proceeds			35,494	2,717	20,747
Other Revenue	60,000	80,000	81,830	144,839	84,507
Total Other Revenue	68,900	85,700	129,564	173,685	126,796
TOTAL REVENUES	10,523,689	9,964,602	9,818,369	9,226,299	8,742,218
Revenues over (under) expenditures	329,706	280,490	895,197	579,167	636,331

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget
General Fund Summary by Account

	Budget 2026-27	Final Budget 2025-26	ACTUAL 2024-25	ACTUAL 2023-24	ACTUAL 2022-23
OTHER FINANCING SOURCES (USES)					
Transfers Out - Debt	(179,706)	(179,706)	(4,263,589)	(179,706)	(308,769)
Transfers Out - Capital	(550,000)	(100,000)	(1,354,992)	(93,641)	(25,084)
Equipment	(365,000)	(100,000)	(114,468)	(283,885)	(174,795)
OPEB Contribution		(252,004)			
Fund Balance Committed for Capital Projects	764,999	351,220			
Fund Balance Committed for OPEB	0	351,220			
Total Other Financing Sources (Uses)	(329,707)	70,730	(114,468)	(557,232)	(508,648)
NET CHANGE	\$0	\$0	\$780,729	\$21,935	\$127,683

SOUTHGATE RECREATION PARK DISTRICT
Fiscal Year 2026-27 Final Budget
General Fund Summary by Account

	July	August	September	October	November	December	January	February	March	April	May	June	Total
EXPENDITURES													
Salaries and Benefits													
Full-Time Salaries	\$299,581	\$292,081	\$292,081	\$450,834	\$292,081	\$292,081	\$312,081	\$292,081	\$292,081	\$447,502	\$295,368	\$292,143	\$3,850,000
Part-Time Salaries	127,865	82,919	60,225	64,331	52,699	51,761	48,686	62,153	69,409	68,932	95,035	147,683	931,698
Board Salaries	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000
Retirement	29,949	29,205	29,205	45,081	29,199	29,199	31,210	29,217	29,210	44,761	29,545	29,219	385,000
Social Security	32,985	28,940	27,094	38,453	26,518	26,481	27,424	27,254	27,884	38,587	30,142	34,387	366,148
Insurance	62,156	62,156	62,156	62,156	62,157	62,157	66,093	66,093	66,093	66,093	66,093	66,095	769,500
Workers Compensation	21,702	19,296	18,327	28,202	18,533	18,305	19,294	18,373	18,706	28,049	20,118	22,113	251,019
Unemployment		11,000			11,000			11,000			11,000		44,000
Health Care - Retirees	425	425	425	425	425	20,425	425	425	425	425	425	425	25,100
Total Salaries and Benefits	576,663	528,022	491,513	691,482	494,612	502,409	507,213	508,596	505,808	696,349	549,726	594,065	6,646,465
Services and Supplies													
Advertising	800	750	800	700	700	700	750	1,300	700	700	800	700	9,400
Books and Periodicals	75			1,200		500	2,575				800		5,150
Business/Conference Staff	1,880	2,505	4,280	4,655	1,880	1,880	2,525	2,525	8,175	1,900	1,900	1,900	36,005
Employee Transportation	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	16,500
Liability Insurance	380,000		2,169	5,000			5,000						392,169
Memberships	3,645	745	395	11,145	745	1,045	3,945	2,145	395	395	395	395	25,390
Photographic Supplies				250								250	500
Office Supplies	3,380	3,380	3,380	3,380	3,380	7,380	5,680	3,380	3,380	3,380	3,380	3,380	46,860
Postage	1,000	1,000	1,000	1,000	13,000	1,000	1,000	1,000	1,000	13,000	1,000	1,000	36,000
Printing	750	30,395	750	750	30,745	750	750	750	750	30,395	750	750	98,285
Horticultural Services	10,800	10,800	10,800	10,800	10,800	13,300	10,800	10,800	10,800	10,800	10,800	13,300	134,600
Horticultural Supplies	4,725	4,450	4,450	4,700	4,450	4,450	4,725	4,500	4,450	4,650	4,450	4,500	54,500
Vandalism	2,515	1,690	1,690	1,765	1,940	1,690	2,190	1,690	2,015	2,175	1,690	2,791	23,841
Building Supplies	7,102	6,847	6,286	5,946	5,946	5,404	6,781	5,947	6,055	7,143	7,120	7,288	77,865
Refurbishments													
Building Services	9,637	6,272	14,933	8,140	9,161	10,193	8,396	5,766	5,703	8,324	6,190	14,208	106,923
Chemical Supplies	15,128	19,010	8,538	3,922	4,089	3,566	659	1,249	5,996	5,012	5,308	9,055	81,533
Electrical Supplies	2,368	860	1,110	860	860	860	1,360	860	966	2,289	1,116	1,284	14,793
Mechanical Supplies	6,701	2,332	185	810	185	678	1,599	2,675	2,610	1,059	4,185	4,185	27,204
Painting Supplies	2,290	1,465	1,615	1,465	1,465	1,921	2,090	1,465	1,615	1,715	1,465	1,465	20,036
Pool Service	5,285	5,285	5,285	5,285	5,285	5,285	6,166	6,166	6,166	6,166	6,166	6,166	68,706
Irrigation/Plumbing Supplies	13,737	13,300	13,300	13,300	13,300	13,300	13,500	13,300	15,341	13,300	13,300	14,347	163,325
Licenses and Permits	1,530	320	320	320	320	320	320	320	2,820	4,337	320	320	11,567
Electricity	2,910	2,835	2,835	2,835	2,860	2,835	2,835	2,835	2,860	2,835	2,835	2,835	34,145
Natural Gas	4,389	5,264	5,248	5,617	2,596	3,793	5,950	6,576	6,666	6,591	6,451	6,765	65,907
Refuse Collection	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	97,200
Sewage	720	794	720	794	720	794	720	794	720	794	720	794	9,084
Telephone	3,288	3,291	3,286	3,607	3,286	3,286	3,288	3,288	3,288	3,464	3,434	3,351	40,159
Water												472,500	472,500
Auto Maintenance Service	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	72,000
Auto Maintenance Supplies	2,375	2,125	2,125	2,375	2,125	2,125	2,375	2,125	2,125	2,375	2,125	2,125	26,500
Small Tools	1,907	1,907	1,907	1,907	1,907	1,907	1,907	1,907	1,907	1,907	1,907	1,907	22,884
Fuel	9,900	9,900	9,900	9,900	9,900	9,900	9,900	9,900	9,900	9,900	9,900	9,900	118,800
Office Equipment													
Office Equipment Service	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	16,200
Rents/Leases	4,321	4,746	4,146	4,146	4,246	4,146	4,321	4,246	4,146	4,146	4,246	4,146	51,002
Equipment Maintenance Service	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
Equipment Maintenance Supplies	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	25,200

SOUTHGATE RECREATION PARK DISTRICT
Fiscal Year 2026-27 Final Budget
General Fund Summary by Account

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Uniforms	2,287	912	912	10,537	912	912	912	912	15,537	912	912	912	36,569
Custodial Supplies	4,155	4,155	4,155	4,155	3,855	3,855	3,855	4,155	4,155	4,155	4,155	4,655	49,460
Food/Supplies	800	800									800	800	3,200
Payroll Services	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	61,800
Accounting Services	13,200			24,200		8,300	5,200						50,900
Property Tax Allocation Fee								75,000			75,000		150,000
Armored Car Service	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	15,660
Legal Service	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000
Personnel Services	275	275	275	275	275	275	275	275	275	275	275	275	3,300
Bank Charges	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	25,200
Safety Supplies	1,000	850	850	850	850	850	850	850	850	850	850	850	10,350
Security Services	12,283	12,664	12,235	12,394	12,055	12,283	12,855	11,870	12,690	12,632	12,855	12,092	148,909
Consultant Services	5,000	11,550	3,250	2,500	11,600	3,250	3,250	3,250	3,250	11,600	3,250	20,449	82,199
Computer Service/Supplies	15,885	12,135	12,135	12,135	12,135	12,135	12,135	12,135	12,135	12,135	16,385	12,135	153,620
Election Services						90,000							90,000
Recreation Services	3,139	4,562	2,804	4,062	2,804	2,902	2,832	2,832	2,832	2,832	2,832	3,132	37,567
Recreation Supplies	9,360	9,325	4,835	9,405	4,155	13,555	2,280	4,495	11,025	5,720	5,505	4,390	84,050
Total Services and Supplies	601,522	230,476	183,884	227,817	215,762	282,305	187,531	244,263	204,278	230,843	256,552	682,277	3,547,517
TOTAL EXPENDITURES	1,178,187	758,500	675,398	919,300	710,373	784,714	694,745	752,860	710,089	927,193	806,278	1,276,344	10,193,983

SOUTHGATE RECREATION PARK DISTRICT
Fiscal Year 2026-27 Final Budget
General Fund Summary by Account

	July	August	September	October	November	December	January	February	March	April	May	June	Total
REVENUES													
Property Taxes													
Property Taxes-Current Secured								\$4,351,338			\$3,706,695		\$8,058,033
Property Taxes-Current Unsecured								295,138			2,981		298,119
Property Taxes-Supplemental								69,874			69,874		139,748
Property Taxes - Secured Delinquent								33,619			33,619		67,238
Property Taxes - Supplemental Delinquent								7,260			7,260		14,519
Property Taxes - Unitary								44,187			44,187		88,373
Property Taxes - Secured Redemption													
Property Taxes - Prior Unsecured								1,448			1,448		2,895
Property Taxes - Penalty								250			250		499
Property Taxes - Redevelop. Alloc.								112,875			112,875		225,750
Total Property Taxes								4,915,989			3,979,189		8,895,174
Use of Money and Property													
Encroachment Permits													
Interest Income	25,000	2,500	2,500	25,000	2,500	2,500	25,000	2,500	2,500	25,000	2,500	2,500	120,000
Facility Rentals	33,381	35,265	34,181	30,441	33,710	32,276	27,036	27,036	27,036	34,511	34,181	34,181	383,235
Ground Leases	3,853	3,853	3,853	3,918	3,918	4,121	4,121	4,121	4,121	4,121	4,121	4,121	48,240
Food Service	1,100	1,100									900	1,200	4,300
Vending Machines													
Total Use of Money & Property	63,334	42,718	40,534	59,359	40,128	38,897	56,157	33,657	33,657	63,632	41,702	42,002	555,775
Intergovernmental Revenues													
HOPTR								25,271			25,271		50,542
Grants from Other Agencies													
Federal Aid Miscellaneous													
Total Intergovernmental Revenues								25,271			25,271		50,542
Charges for Services													
Recreation Fees	112,218	69,158	26,843	15,975	17,209	31,409	7,790	17,768	42,751	34,328	24,902	83,958	484,304
EV Chargers													
Building Maintenance Fees	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	14,221
Park Maintenance Fees	1,500	1,500	1,500	2,500	2,500				1,500	1,500	2,500	2,500	17,500
Assessment District Administration								218,636			218,636		437,273
Total Charges for Services	114,903	71,843	29,528	19,660	20,894	32,594	8,975	237,589	45,436	37,013	247,223	87,643	953,297
Other Revenues													
Donations				200		500				200		8,000	8,900
Insurance Proceeds													
Sale of Assets													
Other Revenue	15,000			15,000			15,000			15,000			60,000
Total Other Revenue	15,000			15,200		500	15,000			15,200		8,000	68,900
TOTAL REVENUES	193,237	114,561	70,062	94,219	61,022	71,990	80,131	5,212,503	79,092	115,844	4,293,382	137,645	10,523,689
Revenues over (under) expenditures	(984,950)	(643,939)	(605,337)	(825,081)	(649,352)	(712,724)	(614,614)	4,459,643	(630,997)	(811,349)	3,487,104	(1,138,699)	329,706

SOUTHGATE RECREATION PARK DISTRICT
Fiscal Year 2026-27 Final Budget
General Fund Summary by Account

	July	August	September	October	November	December	January	February	March	April	May	June	Total
OTHER FINANCING SOURCES (USES)													
Transfers Out - Debt			(89,853)						(89,853)				(179,706)
Transfers Out - Capital												(550,000)	(550,000)
Equipment												(100,000)	(100,000)
OPEB Contribution													
Fund Balance Committed for Capital Projects												500,000	500,000
Total Other Financing Sources (Uses)			(89,853)						(89,853)			(150,000)	(329,706)
NET CHANGE	(\$984,950)	(\$643,939)	(\$695,190)	(\$825,081)	(\$649,352)	(\$712,724)	(\$614,614)	\$4,459,643	(\$720,850)	(\$811,349)	\$3,487,104	(\$1,288,699)	\$0

General Fund Budget Detail by Account



SOUTHGATE RECREATION PARK DISTRICT
Fiscal Year 2026-27 Final Budget
General Fund Detail by Account

	July	August	September	October	November	December	January	February	March	April	May	June	Total
EXPENDITURES													
Salaries and Benefits													
Full-Time Salaries:													
1110-910-1150 FULL TIME SALARIES - RECREATION DEPT SUPPORT	\$56,884	\$55,534	\$55,534	\$85,220	\$55,534	\$55,534	\$59,134	\$55,534	\$55,534	\$85,220	\$55,534	\$55,538	\$730,731
1110-999-1070 FULL TIME SALARIES - ADMINISTRATION	\$96,021	\$94,371	\$94,371	\$146,184	\$94,371	\$94,371	\$98,771	\$94,371	\$94,371	\$146,184	\$94,371	\$94,373	\$1,242,130
1110-990-2010 FULL TIME SALARIES - FACILITIES MAINT (VARIOUS LOC	\$10,118	\$9,818	\$9,818	\$14,847	\$9,818	\$9,818	\$10,618	\$9,818	\$9,818	\$14,847	\$9,818	\$9,818	\$128,972
1110-101-3010 FULL TIME SALARIES-PARKS	\$129,835	\$125,785	\$125,785	\$194,573	\$125,785	\$125,785	\$136,585	\$125,785	\$125,785	\$194,528	\$125,785	\$125,841	\$1,661,859
1110-101-3030 FULL TIME SALARIES-EQUIPMENT MAINTENANCE	\$6,724	\$6,574	\$6,574	\$10,011	\$6,574	\$6,574	\$6,974	\$6,574	\$6,574	\$6,724	\$9,861	\$6,574	\$86,308
Total Full-Time Salaries	\$299,581	\$292,081	\$292,081	\$450,834	\$292,081	\$292,081	\$312,081	\$292,081	\$292,081	\$447,502	\$295,368	\$292,143	\$3,850,000
Part-Time Salaries:													
1121-501-1150 PART TIME SALARIES - RIZAL REC DEPT SUPPORT	3,655	3,655	3,655	3,655	3,655	3,655	3,870	3,870	3,870	3,870	3,870	3,870	45,150
1121-502-1150 PART TIME SALARIES - FRUITRIDGE REC DEPT SUPPORT	2,111	2,052	2,408	2,124	2,012	1,755	1,715	1,616	2,606	1,814	2,111	2,210	24,535
1121-509-1150 PART TIME SALARIES - O'BRIEN CTR REC DEPT SUPPORT	3,655	3,655	3,655	3,655	3,655	3,655	3,870	3,870	3,870	3,870	3,870	3,870	45,150
1121-990-1150 PART TIME SALARIES - RECREATION DEPT SUPPORT	5,021	4,850	3,138	4,764	2,881	4,079	3,070	4,360	3,328	4,704	7,671	4,660	52,525
1121-999-1070 PART TIME SALARIES - ADMINISTRATION	7,267	7,267	7,267	11,164	7,267	7,267	7,267	7,267	7,267	11,164	7,267	7,267	95,002
1121-502-2010 PART TIME SALARIES - FRUITRIDGE MAINTENANCE	1,352	1,352	1,352	1,352	1,352	1,352	1,400	1,400	1,400	1,400	1,400	1,400	16,512
1121-503-2010 PART TIME SALARIES - FLORIN CREEK MAINTENANCE	338	338	338	338	338	338	350	350	350	350	350	350	4,128
1121-504-2010 PART TIME SALARIES - FLETCHER FARM MAINTENANCE	541	541	541	541	541	541	560	560	560	560	560	560	6,605
1121-509-2010 PART TIME SALARIES - O'BRIEN CTR FACILITY MAINT	1,619	1,619	1,619	1,619	1,619	1,619	1,672	1,672	1,672	1,672	1,672	1,672	19,747
1121-553-2010 PART TIME SALARIES - C THOMPSON AQUATIC CTR MAINT	264	264	264	264	264	264	264	264	264	264	264	264	3,168
1121-101-3010 PART TIME SALARIES - PARKS	7,620	7,620	7,620	7,620	7,620	7,620	7,750	7,750	7,750	7,750	7,750	7,750	92,224
1121-103-7080 PART TIME SALARIES-HAMPTON PARK-JUNIOR GIANTS	1,800	288						234			144	1,512	3,978
1121-111-7100 PART TIME SALARI-EDWIN A SMITH PA-ADULT FLAG FOOTB	2,880	144										360	3,384
1121-148-7090 PART TIME SALARIES-NOTTOLI PARK-YOUTH FLAG FOOTBAL	432	297	1,296	2,160	1,296				270	1,728	3,240	1,296	12,015
1121-501-4010 PART TIME SALARIES - RIZAL RENTALS	3,536	3,944	3,944	2,788	3,944	3,536	3,744	3,744	3,744	4,176	4,176	4,176	45,452
1121-501-5040 PART TIME SALARIES - RIZAL SPECIAL INTEREST	257	257	257	128	257	193	257	257	257	257	257	257	2,889
1121-501-6050 PART TIME SALARIES - RIZAL HALLOWEEN CARNIVAL				1,802									1,802
1121-501-6060 PART TIME SALARIES-RIZAL -EASTER EVENTS									254				254
1121-501-6070 PART TIME SALARIES - RIZAL EVENING WITH SANTA-EVEN						389							389
1121-501-7030 PART TIME SALARIES - RIZAL YOUTH BASKETBALL LEAGUE							720	720	540				1,980
1121-502-4010 PART TIME SALARIES - FRUITRIDGE RENTALS	1,156	1,156	1,156	1,156	1,156	1,156	1,224	1,224	1,224	1,224	1,224	1,224	14,280
1121-502-5010 PART TIME SALARIES - FRUITRIDGE SENIOR PROGRAM	86	171	171	171	86	86	86	171	86	171	171	171	1,626
1121-502-5040 PART TIME SALARIES - FRUITRIDGE SPECIAL INTEREST	169	169	169	169	237	237	245	414	414	414	414	414	3,464
1121-503-4010 PART TIME SALARIES - FLORIN CREEK RENTALS	952	952	952	952	952	952	1,152	1,152	1,152	1,152	1,152	1,152	12,624
1121-504-4010 PART TIME SALARIES - FLETCHER FARM RENTALS	544	544	544	544	544	544	576	576	576	576	576	576	6,720
1121-509-4010 PART TIME SALARIES - O'BRIEN CTR RENTALS	3,093	3,093	3,093	3,093	3,093	3,093	2,603	2,603	2,603	2,963	2,963	2,959	35,252
1121-509-5040 PART TIME SALARIES - O'BRIEN CTR SPECIAL INTEREST	68	68	68	68	68	128	70	70	70	70	70	70	886
1121-509-5050 PART TIME SALARI-O'BRIEN COMMUNIT-ADULT EXERCISE C	101	304	304	304	304	304	105	311	311	311	311	311	3,284
1121-509-5180 PART TIME SALARIES - O'BRIEN CTR DAY CAMPS	8,247	3,511			1,640	5,266			4,339		3,920	4,531	31,453
1121-509-5220 PART TIME SALARIES - O'BRIEN CTR-TEEN PROGRAM			700	700	525	350	700	700	350	700	700		5,425
1121-509-6020 PART TIME SALARI-O'BRIEN COMMUNIT-CHRISTMAS CRAFTS					144								144
1121-509-6080 PART TIME SALARIES-O'BRIEN COMMUNITY CEN-YARD SALE				101					105				206
1121-509-6100 PART TIME SALARI-O'BRIEN COMMUNIT-FAM WINTER BALL								70					70
1121-509-7030 PART TIME SALARIES - O'BRIEN CTR YOUTH BASKETBALL					540	297	2,482	2,957	2,482	270	54		9,082
1121-509-7040 PART TIME SALARIES - POB VOLLEYBALL -DROP IN/CAMP			709	158	473	230			158	709			2,436
1121-552-8010 PART TIME SALARIES - FRUITRIDGE SWIM LESSONS												3,470	3,470
1121-552-8020 PART TIME SALARIES - FRUITRIDGE PUBLIC SWIM												15,340	15,340
1121-552-8040 PART TIME SALARIES - FRUITRIDGE POOL RENTALS												500	500
1121-552-8100 PART TIME SALARIES - FRUITRIDGE AQUA SPEC EVENTS												441	441
1121-553-8010 PART TIME SALARIES - C THOMPSON AQ CTR SWIM LESSON	19,277	8,618	1,762								2,706	18,225	50,589
1121-553-8020 PART TIME SALARIES - C THOMPSON AQ CTR REC SWIM	22,318	10,688									6,067	32,751	71,824
1121-553-8040 PART TIME SALARIES - C THOMPSON AQ CTR RENTALS	1,295	1,582	287									1,605	4,768
1121-553-8050 PART TIME SALARIES - C THOMPSON AQ CTR SPEC CLASS	1,951	976	644	573					740	592	762	2,143	8,381
1121-553-8100 PART TIME SALARIES - C THOMPSON AQUATIC CTR EVENTS	755	930		815						801		755	4,057
1121-553-8130 PART TIME SALARIES - C THOMPSON AQ CTR SWIM TEAMS	3,432		2,729	2,729	2,729			3,971	6,746	6,821	3,467	3,284	35,908
1121-990-4010 PART TIME SALARIES - FACILITY RENTALS	1,955	1,955	1,955	1,955	1,955	1,955	2,070	2,070	2,070	2,070	2,070	2,070	24,150
1121-990-5200 PART TIME SALARIES - REC VAN PROGRAM	1,371	1,103									1,115	1,853	5,442
1121-990-6040 PART TIME SALARIES - PARK DEDICATIONS				614									614
1121-990-6085 PART TIME SALARI-MULTIPLE OR UNKN-FALL FAMILY PHOT			124		124				124				373
1121-990-6111 PART TIME SALARIES - NEIGHBORHOOD NITE OUT		418											418
1121-990-7000 PART TIME SALARIES - SPORTS OPERATIONS	180	180	180	180	180	180	180	180	180	180	180	180	2,160
1121-990-7040 PART TIME SALARIES - VOLLEYBALL-DROP IN/CAMP	720	576	576	432	432	432	576	576	576	720	576	576	6,768

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1121-990-7070 PART TIME SALARIES - ITTY BITTY SPORTS	144	216	1,008	144	576	288	108	108	288	144	864	432	4,320
1121-990-8000 PART TIME SALARIES - AQUATICS	17,703	7,566	5,498	5,498				6,825	3,353	2,877	21,070	11,176	81,566
1121-990-8030 PART TIME SALARIES - AQUATIC SAFETY CLASSES			240		240			240	3,714	2,334			6,768
Total Part-Time Salaries	127,865	82,919	60,225	64,331	52,699	51,761	48,686	62,153	69,409	68,932	95,035	147,683	931,698
Board Salaries:													
1124-999-1020 BOARD SALARIES	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000
Total Board Salaries	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000
Retirement:													
1210-910-1150 RETIREMENT - VARIOUS RECREATION	6,730	6,565	6,565	10,037	6,565	6,565	7,005	6,565	6,565	10,037	6,565	6,565	86,331
1210-999-1070 RETIREMENT - ADMINISTRATION	9,536	9,371	9,371	14,552	9,371	9,371	9,811	9,371	9,371	14,550	9,371	9,374	123,419
1210-101-3010 RETIREMENT - PARKS MAINTENANCE	12,808	12,403	12,403	19,282	12,403	12,403	13,483	12,403	12,403	19,282	12,403	12,403	164,080
1210-101-3030 RETIREMENT - EQUIPMENT MAINTENANCE	672	657	657	1,001	657	657	697	657	657	672	986	657	8,631
1210-502-5010 RETIREMENT - FRUITRIDGE SENIOR PROGRAM	7	13	13	13	7	7	7	13	7	13	13	13	124
1210-990-4010 RETIREMENT-MULTIPLE OR UNKNOWN LO-FACILITY RENTALS	196	196	196	196	196	196	207	207	207	207	207	207	2,415
Total Retirement	29,949	29,205	29,205	45,081	29,199	29,199	31,210	29,217	29,210	44,761	29,545	29,219	385,000
Social Security:													
1220-501-1150 SOCIAL SECURITY - RIZAL - REC DEPT SUPPORT	280	280	280	280	280	280	296	296	296	296	296	296	3,454
1220-502-1150 SOCIAL SECURITY - FRUITRIDGE - REC DEPT SUPPORT	161	157	184	163	154	134	131	124	199	139	161	169	1,877
1220-509-1150 SOCIAL SECURITY - O'BRIEN CTR RECREATION SUPPORT	280	280	280	280	280	280	296	296	296	296	296	296	3,454
1220-910-1150 SOCIAL SECURITY - RECREATION SUPPORT	5,822	5,683	5,552	8,332	5,532	5,624	5,884	5,646	5,567	8,328	5,899	5,669	73,537
1220-990-1150 SOCIAL SECURITY - MULTIPLE LOCATIONS			39			39			41		44		163
1220-999-1020 SOCIAL SECURITY - BOARD OPERATIONS	29	29	29	29	29	29	29	29	29	29	29	29	348
1220-999-1070 SOCIAL SECURITY - ADMIN SUPPORT	6,365	6,365	6,365	9,547	6,365	6,365	6,365	6,365	6,365	9,547	6,365	6,365	82,743
1220-502-2010 SOCIAL SECURITY - FRUITRIDGE FACILITY MAINTENANCE	1,034	1,034	1,034	1,034	1,034	1,034	1,071	1,071	1,071	1,071	1,071	1,071	12,632
1220-503-2010 SOCIAL SECURITY - FLORIN CREEK FACILITY MAINT.	26	26	26	26	26	26	27	27	27	27	27	27	316
1220-504-2010 SOCIAL SECURITY - FLETCHER FARM FACILITY MAINT.	41	41	41	41	41	41	43	43	43	43	43	43	505
1220-509-2010 SOCIAL SECURITY - O'BRIEN CTR FACILITY MAINT.	124	124	124	124	124	124	128	128	128	128	128	128	1,511
1220-553-2010 SOCIAL SECURITY - C THOMPSON AQUATIC CTR MAINT	20	20	20	20	20	20	20	20	20	20	20	20	242
1220-101-3010 SOCIAL SECURITY - PARKS MAINTENANCE	10,798	10,488	10,488	15,750	10,488	10,488	11,324	10,498	10,498	15,760	10,498	10,498	137,573
1220-101-3030 SOCIAL SECURITY - EQUIPMENT MAINTENANCE	514	503	503	766	503	503	533	503	503	514	754	503	6,603
1220-103-7080 SOCIAL SECURITY (OASDI)-HAMPTON PARK-JUNIOR GIANTS	138	22							18		11	116	304
1220-111-7100 SOCIAL SECURITY - EDWIN A SMITH PA-ADULT FLAG FOOTB	220	11										28	259
1220-148-7090 SOCIAL SECURITY - NOTTOLI PARK-YOUTH FLAG FOOTBALL	33	23	99	165	99				21	132	248	99	919
1220-501-4010 SOCIAL SECURITY - RIZAL RENTALS	271	302	302	213	302	271	286	286	286	319	319	319	3,477
1220-501-5040 SOCIAL SECURITY - RIZAL SPECIAL INTEREST	20	20	20	10	20	15	20	20	20	20	20	20	221
1220-501-6050 SOCIAL SECURITY - RIZAL HALLOWEEN CARNIVAL				138									138
1220-501-6060 SOCIAL SECURITY -RIZAL -EASTER EVENTS										19			19
1220-501-6070 SOCIAL SECURITY - RIZAL EVENING WITH SANTA-EVENING						30							30
1220-501-7030 SOCIAL SECURITY - RIZAL YOUTH BASKETBALL LEAGUE							55	55	41				151
1220-502-4010 SOCIAL SECURITY - FRUITRIDGE RENTALS	88	88	88	88	88	88	94	94	94	94	94	94	1,092
1220-502-5040 SOCIAL SECURITY - FRUITRIDGE SPECIAL INTEREST	13	13	13	13	18	18	19	32	32	32	32	32	265
1220-503-4010 SOCIAL SECURITY - FLORIN CREEK RENTALS	73	73	73	73	73	73	88	88	88	88	88	88	966
1220-504-4010 SOCIAL SECURITY - FLETCHER FARM RENTALS	42	42	42	42	42	42	44	44	44	44	44	44	514
1220-509-4010 SOCIAL SECURITY - O'BRIEN CTR FACILITY RENTALS	281	281	281	281	281	281	244	244	244	271	271	271	3,232
1220-509-5040 SOCIAL SECURITY - O'BRIEN CTR SPECIAL INTEREST	5	5	5	5	5	10	5	5	5	5	5	5	68
1220-509-5050 SOCIAL SECURITY -O'BRIEN COMMUNIT-ADULT EXERCISE C	8	23	23	23	23	23	8	24	24	24	24	24	251
1220-509-5180 SOCIAL SECURITY - O'BRIEN CTR DAY CAMPS	631	269			125	403			332		300	347	2,406
1220-509-6020 SOCIAL SECURITY -O'BRIEN COMMUNIT-CHRISTMAS CRAFTS					11								11
1220-509-6080 SOCIAL SECURITY (OASDI)-O'BRIEN COMMUNIT-YARD SALE				8					8				16
1220-509-6100 SOCIAL SECURITY -O'BRIEN COMMUNIT-FAM WINTER BALL								5					5
1220-509-7030 SOCIAL SECURITY - O'BRIEN CTR YOUTH BASKETBALL					41	23	190	226	190	21	4		695
1220-509-7040 SOCIAL SECURITY - POB -VOLLEYBALL-DROP IN/CAMP			54	12	36				12	54			169
1220-552-8010 SOCIAL SECURITY - FRUITRIDGE SWIM LESSONS												265	265
1220-552-8020 SOCIAL SECURITY - FRUITRIDGE PUBLIC SWIM												1,173	1,173
1220-552-8040 SOCIAL SECURITY - FRUITRIDGE POOL RENTALS												38	38
1220-552-8100 SOCIAL SECURITY - FRUITRIDGE AQUA SPEC EVENTS												34	34
1220-553-8010 SOCIAL SECURITY - C THOMPSON AQ CTR SWIM LESSONS	1,475	659	135								207	1,394	3,870
1220-553-8020 SOCIAL SECURITY - C THOMPSON AQ CTR REC SWIM	1,937	894									541	3,041	6,413
1220-553-8040 SOCIAL SECURITY - C THOMPSON AQUA CTR RENTALS	99	121	22									123	365
1220-553-8050 SOCIAL SECURITY - C THOMPSON AQ CTR SPEC. CLASS	149	75	49	44					57	45	58	164	641

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1220-553-8100 SOCIAL SECURITY - C THOMPSON AQ CTR SPECIAL EVENTS	58	71		62						61		58	310
1220-553-8130 SOCIAL SECURITY - C THOMPSON AQ CTR SWIM TEAMS	263		209	209	209			304	516	522	265	251	2,747
1220-990-4010 SOCIAL SECURITY - MULTIPLE LOCATIONS RENTALS	150	150	150	150	150	150	158	158	158	158	158	158	1,848
1220-990-5200 SOCIAL SECURITY - REC VAN PROGRAM	105	84									85	142	416
1220-990-6040 SOCIAL SECURITY - VARIOUS PARK DEDICATIONS				47									47
1220-990-6085 SOCIAL SECURITY -MULTIPLE OR UNKN-FALL FAMILY PHOT			10		10				10				29
1220-990-6111 SOCIAL SECURITY - NEIGHBORHOOD NITE OUT		32											32
1220-990-7000 SOCIAL SECURITY - SPORTS	14	14	14	14	14	14	14	14	14	14	14	14	165
1220-990-7040 SOCIAL SECURITY - VOLLEYBALL -DROP IN/CAMP	55	44	44	33	33	33	44	44	44	55	44	44	518
1220-990-7070 SOCIAL SECURITY - ITTY BITTY SPORTS	11	17	77	11	44	22	8	8	22	11	66	33	330
1220-990-8000 SOCIAL SECURITY - AQUATICS	1,354	579	421	421				522	256	220	1,612	855	6,240
1220-990-8030 SOCIAL SECURITY - SAFETY CLASSES					18			18	284	179			499
Total Social Security	32,985	28,940	27,094	38,453	26,518	26,481	27,424	27,254	27,884	38,587	30,142	34,387	366,148
Insurance:													
1230-910-1150 INSURANCE - RECREATION DEPARTMENT SUPPORT	9,581	9,581	9,581	9,581	9,581	9,581	10,538	10,538	10,538	10,538	10,538	10,538	120,714
1230-999-1010 INSURANCE - PERSONNEL	19,000	19,000	19,000	19,000	19,000	19,000	19,950	19,950	19,950	19,950	19,950	19,950	233,700
1230-999-1070 INSURANCE - ADMINISTRATION	13,100	13,100	13,100	13,100	13,100	13,100	13,704	13,704	13,704	13,704	13,704	13,704	160,825
1230-101-3010 INSURANCE - PARKS MAINTENANCE	18,154	18,154	18,154	18,154	18,154	18,154	19,468	19,468	19,468	19,468	19,468	19,469	225,732
1230-101-3030 INSURANCE - EQUIPMENT MAINTENANCE	2,321	2,321	2,321	2,321	2,321	2,321	2,433	2,433	2,433	2,433	2,433	2,433	28,529
Total Insurance	62,156	62,156	62,156	62,156	62,157	62,157	66,093	66,093	66,093	66,093	66,093	66,095	769,500
Workers Compensation:													
1240-501-1150 WORKERS' COMP - RIZAL REC DEPARTMENT SUPPORT	146	146	146	146	146	146	155	155	155	155	155	155	1,806
1240-502-1150 WORKERS' COMP - FRUITRIDGE- REC DEPT SUPPORT	84	82	96	85	80	70	69	65	104	73	84	88	981
1240-509-1150 WORKERS' COMP - O'BRIEN CTR RECREATION SUPPORT	146	146	146	146	146	146	155	155	155	155	155	155	1,806
1240-910-1150 WORKERS' COMP - RECREATION SUPPORT	3,044	2,972	2,903	4,357	2,893	2,941	3,076	2,952	2,911	4,354	3,084	2,964	38,451
1240-990-1150 WORKERS' COMP - RECREATION SUPPORT			20			20			22		23		85
1240-999-1020 WORKERS' COMP - BOARD OPERATIONS	20	20	20	20	20	20	20	20	20	20	20	20	240
1240-999-1070 WORKERS' COMP - ADMINISTRATION	1,098	1,081	1,081	1,638	1,081	1,081	1,125	1,081	1,081	1,638	1,081	1,081	14,149
1240-502-2010 WORKERS' COMP - FRUITRIDGE FACILITY MAINTENANCE	54	54	54	54	54	54	56	56	56	56	56	56	660
1240-503-2010 WORKERS' COMP - FLORIN CREEK FACILITY MAINTENANCE	14	14	14	14	14	14	14	14	14	14	14	14	165
1240-504-2010 WORKERS' COMP - FLETCHER FARM FACILITY MAINT.	22	22	22	22	22	22	22	22	22	22	22	22	264
1240-509-2010 WORKERS' COMP - O'BRIEN CTR FACILITY MAINT.	65	65	65	65	65	65	67	67	67	67	67	67	790
1240-553-2010 WORKERS' COMP - C THOMPSON AQUATIC CTR MAINT	11	11	11	11	11	11	11	11	11	11	11	11	127
1240-101-3010 WORKERS' COMP - PARKS MAINTENANCE	12,361	11,916	11,916	19,482	11,916	11,916	13,118	11,930	11,930	19,496	11,930	11,929	159,839
1240-101-3030 WORKERS' COMP - EQUIPMENT MAINTENANCE	740	723	723	1,101	723	723	767	723	723	740	1,085	723	9,494
1240-103-7080 WORKERS' COMPENSATION-HAMPTON PARK-JUNIOR GIANTS	54	9						7			4	45	119
1240-111-7100 WORKERS' COMPENS-EDWIN A SMITH PA-ADULT FLAG FOOTE	115	6										14	135
1240-148-7090 WORKERS' COMP - NOTTOLI PARK-YOUTH FLAG FOOTBALL	13	9	39	65	39				11	69	97	39	380
1240-501-4010 WORKERS' COMP - RIZAL RENTALS	141	158	158	112	158	141	150	150	150	167	167	167	1,818
1240-501-5040 WORKERS' COMP - RIZAL SPECIAL INTEREST	10	10	10	5	10	8	10	10	10	10	10	10	116
1240-501-6050 WORKERS' COMP - RIZAL HALLOWEEN CARNIVAL				72									72
1240-501-6060 WORKERS' COMPENSATION-RIZAL -EASTER EVENTS									10				10
1240-501-6070 WORKERS COMP - RIZAL EVENING WITH SANTA-EVENING WI						16							16
1240-501-7030 WORKERS COMP - RIZAL YOUTH BASKETBALL LEAGUE							22	22	16				59
1240-502-4010 WORKERS' COMP - FRUITRIDGE RENTALS	46	46	46	46	46	46	49	49	49	49	49	49	571
1240-502-5010 WORKERS' COMP - FRUITRIDGE SENIOR PROGRAMS	3	7	7	7	3	3	3	7	3	7	7	7	65
1240-502-5040 WORKERS' COMP - FRUITRIDGE SPECIAL INTEREST	7	7	7	7	9	9	10	17	17	17	17	17	139
1240-503-4010 WORKERS' COMP - FLORIN CREEK RENTALS	38	38	38	38	38	38	46	46	46	46	46	46	505
1240-504-4010 WORKERS' COMP - FLETCHER FARM RENTALS	22	22	22	22	22	22	23	23	23	23	23	23	269
1240-509-4010 WORKERS' COMP - O'BRIEN CTR FACILITY RENTALS	147	147	147	147	147	147	127	127	127	142	142	142	1,690
1240-509-5040 WORKERS' COMP - O'BRIEN CTR SPECIAL INTEREST	3	3	3	3	3	5	3	3	3	3	3	3	35
1240-509-5050 WORKERS' COMPENS-O'BRIEN COMMUNIT-ADULT EXERCISE C	4	12	12	12	12	12	4	12	12	12	12	12	131
1240-509-5180 WORKERS' COMP - O'BRIEN CTR DAY CAMPS	330	140			66	211			174		157	181	1,258
1240-509-6020 WORKERS' COMPENS-O'BRIEN COMMUNIT-CHRISTMAS CRAFTS					6								6
1240-509-6080 WORKERS' COMP - PAT O'BRIEN COMMUNITY YARD SALE				4					4				8
1240-509-6100 WORKERS' COMPENS-O'BRIEN COMMUNIT-FAM WINTER BALL								3					3
1240-509-7030 WORKERS' COMP - O'BRIEN CTR YOUTH BASKETBALL					540	297	74	89	74	11	2		1,088
1240-509-7040 WORKERS' COMP -POB- VOLLEYBALL-DROP IN/CAMP			21	5	14	7			5	21			73
1240-552-8010 WORKERS COMP - FRUITRIDGE SWIM LESSONS												139	139
1240-552-8020 WORKERS COMP - FRUITRIDGE PUBLIC SWIM												614	614
1240-552-8040 WORKERS COMP - FRUITRIDGE POOL RENTALS												20	20
1240-552-8100 WORKERS COMP - FRUITRIDGE AQUA SPEC EVENTS												18	18

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1240-553-8010 WORKERS COMP - C THOMPSON AQUATIC CTR SWIM LESSON	771	345	71								108	729	2,024
1240-553-8020 WORKERS COMP - C THOMPSON AQUATIC CTR REC SWIM	1,013	468									283	1,590	3,353
1240-553-8040 WORKERS COMP - C THOMPSON AQUATIC CTR RENTALS	52	63	11									64	191
1240-553-8050 WORKERS COMP - C THOMPSON AQUA CTR SPEC CLASS	78	39	26	23					30	24	30	86	335
1240-553-8100 WORKERS COMP - C THOMPSON AQUA CTR SPECIAL EVENTS	30	37		33						32		30	162
1240-553-8130 WORKERS COMP - C THOMPSON AQUATIC CTR SWIM TEAMS	137		109	109	109			159	270	273	139	131	1,436
1240-990-4010 WORKERS' COMP - FACILITY RENTALS	78	78	78	78	78	78	83	83	83	83	83	83	966
1240-990-5200 WORKERS COMP - REC VAN PROGRAM	55	44									45	74	218
1240-990-6040 WORKERS COMP - VARIOUS PARK DEDICATIONS				25									25
1240-990-6085 WORKERS' COMPENS-MULTIPLE OR UNKN-FALL FAMILY PHOT			5		5				5				15
1240-990-6111 WORKERS' COMP - NEIGHBORHOOD NITE OUT		17											17
1240-990-7000 WORKERS COMP - SPORTS	7	7	7	7	7	7	7	7	7	7	7	7	86
1240-990-7040 WORKERS COMP - VOLLEYBALL-DROP IN/CAMP	29	23	23	17	17	17	23	23	23	29	23	23	271
1240-990-7070 WORKERS COMP - ITTY BITTY SPORTS	6	9	40	6	23	12	4	4	12	6	35	17	173
1240-990-8000 WORKERS COMP - AQUATICS	708	303	220	220				273	134	115	843	447	3,263
1240-990-8030 WORKERS' COMP - SAFETY CLASSES			10		10			10	149	93			271
Total Workers Compensation	21,702	19,296	18,327	28,202	18,533	18,305	19,294	18,373	18,706	28,049	20,118	22,113	251,019
Unemployment:													
1250-999-1010 UNEMPLOYMENT - PERSONNEL		11,000			11,000			11,000			11,000		44,000
Total Unemployment		11,000			11,000			11,000			11,000		44,000
Health Care - Retirees:													
1280-999-1010 HEALTH CARE RETIREES - DISTRICT WIDE	425	425	425	425	425	20,425	425	425	425	425	425	425	25,100
Total Health Care - Retirees	425	425	425	425	425	20,425	425	425	425	425	425	425	25,100
Total Salaries and Benefits	576,664	528,024	491,514	691,482	494,611	502,408	507,214	508,597	505,809	696,350	549,727	594,066	6,646,465
Services and Supplies													
Advertising:													
2005-910-1150 ADVERTISING - RECREATION SUPPORT	100	100	100	100	100	100	100	100	100	100	100	100	1,200
2005-999-1010 ADVERTISING - JOB ANNOUNCE	500	500	500	500	500	500	500	500	500	500	500	500	6,000
2005-999-1070 ADVERTISING - ADMINISTRATION	100	100	100	100	100	100	100	100	100	100	100	100	1,200
2005-999-1110 ADVERTISING - PROMOTIONS								600					600
2005-990-5000 ADVERTISING - COMMUNITY OUTREACH	100	50	100				50				100		400
Total Advertising	800	750	800	700	700	700	750	1,300	700	700	800	700	9,400
Books and Periodicals:													
2022-910-1150 BOOKS & PERIODICALS - RECREATION	75						75						150
2022-999-1010 BOOKS & PERIODICALS - PERSONNEL							2,000						2,000
2022-999-1070 BOOKS & PERIODICALS - ADMINISTRATION				1,200		500	500				800		3,000
Total Books and Periodicals	75			1,200		500	2,575				800		5,150
Business/Conference Staff:													
2029-910-1150 BUSINESS/CONFERENCE - RECREATION	225	225	2,000	3,000	225	225	225	225	6,500	225	225	225	13,525
2029-999-1010 BUSINESS/CONFERENCE - STAFF	380	380	380	380	380	380	400	400	400	400	400	400	4,680
2029-999-1020 BUSINESS/CONFERENCE - BOARD		625	625				625	625					2,500
2029-999-1070 BUSINESS/CONFERENCE - ADMINISTRATION	750	750	750	750	750	750	750	750	750	750	750	750	9,000
2029-101-3010 BUSINESS/CONFERENCE - PARKS DEPARTMENT	525	525	525	525	525	525	525	525	525	525	525	525	6,300
Total Business/Conference Staff	1,880	2,505	4,280	4,655	1,880	1,880	2,525	2,525	8,175	1,900	1,900	1,900	36,005
Employee Transportation:													
2039-910-1150 EMPLOYEE TRANSPORTATION - RECREATION DEPARTMENT	950	950	950	950	950	950	950	950	950	950	950	950	11,400
2039-999-1070 EMPLOYEE TRANSPORTATION - ADMINISTRATION DEPT	425	425	425	425	425	425	425	425	425	425	425	425	5,100
Total Employee Transportation	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	1,375	16,500
Liability Insurance:													
2053-999-1060 PROPERTY LIABILITY INSURANCE	380,000			5,000			5,000						390,000
2053-999-5120 LIABILITY INSURANCE-SRI			2,169										2,169

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Total Liability Insurance	380,000		2,169	5,000			5,000						392,169
Memberships:													
2061-910-1150 MEMBERSHIPS-RECREATION	145	145	145	145	145	145	145	145	145	145	145	145	1,740
2061-999-1010 MEMBERSHIPS - STAFF						300							300
2061-999-1070 MEMBERSHIPS - DISTRICT	3,500	600	250	11,000	600	600	3,800	2,000	250	250	250	250	23,350
Total Memberships	3,645	745	395	11,145	745	1,045	3,945	2,145	395	395	395	395	25,390
Photographic Supplies:													
2066-999-1070 PHOTOGRAPHIC SUPPLIES - ADMINISTRATION					250							250	500
Total Photographic Supplies					250							250	500
Office Supplies:													
2076-501-1150 OFFICE SUPPLIES - RIZAL SUPPORT	225	225	225	225	225	225	225	225	225	225	225	225	2,700
2076-502-1150 OFFICE SUPPLIES - FRUITRIDGE SUPPORT	95	95	95	95	95	95	95	95	95	95	95	95	1,140
2076-509-1150 OFFICE SUPPLIES - O'BRIEN CTR	175	175	175	175	175	175	175	175	175	175	175	175	2,100
2076-910-1150 OFFICE SUPPLIES - RECREATION DEPARTMENT	175	175	175	175	175	175	175	175	175	175	175	175	2,100
2076-999-1010 OFFICE SUPPLIES - PERSONNEL	180	180	180	180	180	4,180	2,480	180	180	180	180	180	8,460
2076-999-1020 OFFICE SUPPLIES - BOARD OPERATIONS	125	125	125	125	125	125	125	125	125	125	125	125	1,500
2076-999-1070 OFFICE SUPPLIES - ADMINISTRATION	1,875	1,875	1,875	1,875	1,875	1,875	1,875	1,875	1,875	1,875	1,875	1,875	22,500
2076-101-3010 OFFICE SUPPLIES - PARKS	530	530	530	530	530	530	530	530	530	530	530	530	6,360
Total Office Supplies	3,380	3,380	3,380	3,380	3,380	7,380	5,680	3,380	3,380	3,380	3,380	3,380	46,860
Postage :													
2081-999-1070 POSTAGE - ADMINISTRATION	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
2081-999-1110 POSTAGE - PUBLICATIONS					12,000								24,000
Total Postage	1,000	1,000	1,000	1,000	13,000	1,000	1,000	1,000	1,000	13,000	1,000	1,000	36,000
Printing:													
2085-910-1150 PRINTING - RECREATION DEPT SUPPORT	125	125	125	125	125	125	125	125	125	125	125	125	1,500
2085-999-1020 PRINTING - BOARD OPERATIONS					350								350
2085-999-1070 PRINTING - ADMINISTRATION	625	625	625	625	625	625	625	625	625	625	625	625	7,500
2085-999-1110 PRINTING - PUBLICATIONS		29,645			29,645					29,645			88,935
Total Printing	750	30,395	750	750	30,745	750	750	750	750	30,395	750	750	98,285
Horticultural Services:													
2103-101-3010 HORTICULTURAL SERVICE - ALL PARKS	10,800	10,800	10,800	10,800	10,800	10,800	10,800	10,800	10,800	10,800	10,800	10,800	129,600
2103-102-3010 HORTICULTURAL SERVICE - SHELDON PARK						2,500						2,500	5,000
Total Horticultural Services	10,800	10,800	10,800	10,800	10,800	13,300	10,800	10,800	10,800	10,800	10,800	13,300	134,600
Horticultural Supplies:													
2104-501-2010 HORTICULTURAL SUPPLIES - RIZAL CENTER	50						50						100
2104-502-2010 HORTICULTURAL SUPPLIES - FRUITRIDGE CENTER	25						25						50
2104-504-2010 HORTICULTURAL SUPPLIES - FLETCHER FARM COMM CENTER				50				50				50	150
2104-509-2010 HORTICULTURAL SUPPLIES - O'BRIEN CENTER	50	50	50	50	50	50	50	50	50	50	50	50	600
2104-510-2010 HORTICULTURAL SUPPLIES-SCOTT HOKAMA SUPPORT FACILI	200	200	200	200	200	200	200	200	200	200	200	200	2,400
2104-101-3010 HORTICULTURAL SUPPLIES - ALL PARKS	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	50,400
2104-102-3010 HORTICULTURAL SUPPLIES - SHELDON PARK	200			200			200			200			800
Total Horticultural Supplies	4,725	4,450	4,450	4,700	4,450	4,450	4,725	4,500	4,450	4,650	4,450	4,500	54,500
Vandalism:													
2111-501-2010 VANDALISM - RIZAL CENTER	75						75						150
2111-502-2010 VANDALISM - FRUITRIDGE COMMUNITY CENTER	50						50						100
2111-503-2010 VANDALISM - FLORIN CREEK RECREATION CENTER	75						75						150
2111-504-2010 VANDALISM - FLETCHER FARM COMM CENTER	75						75						150
2111-505-2010 VANDALISM - CROFOOT CLUBHOUSE	250				250				250				750
2111-507-2010 VANDALISM - FRUITRIDGE HEAD START	125						125						250
2111-509-2010 VANDALISM - O'BRIEN CTR	75			75					75			75	300
2111-510-2010 VANDALISM-SCOTT HOKAMA SUPPORT FACILITY-	65	65	65	65	65	65	65	65	65	65	65	65	780
2111-552-2010 VANDALISM - FRUITRIDGE AQUATICS										485		1,026	1,511

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2111-553-2010 VANDALISM - CHRISTINE THOMPSON AQUATIC CENTER	100						100						200
2111-101-3010 VANDALISM - ALL PARKS	1,625	1,625	1,625	1,625	1,625	1,625	1,625	1,625	1,625	1,625	1,625	1,625	19,500
Total Vandalism	2,515	1,690	1,690	1,765	1,940	1,690	2,190	1,690	2,015	2,175	1,690	2,791	23,841
Building Supplies:													
2112-501-2010 BUILDING SUPPLIES - RIZAL CENTER	450	450	450	450	450	450	450	450	450	450	450	450	5,400
2112-502-2010 BUILDING SUPPLIES - FRUITRIDGE CENTER	325	325	325	325	325	325	325	325	325	325	325	325	3,900
2112-503-2010 BUILDING SUPPLIES - FLORIN CREEK CENTER	175	175	175	175	175	175	175	175	175	175	175	175	2,100
2112-504-2010 BUILDING SUPPLIES - FLETCHER FARM COMM CENTER	75	75	75	75	75	75	75	75	75	75	75	75	900
2112-505-2010 BUILDING SUPPLIES - CROFOOT CLUBHOUSE	50	50	50	50	50	50	50	50	50	50	50	50	600
2112-506-2010 BUILDING SUPPLIES - SHELDON OFFICE	450	450	450	450	450	450	450	450	450	450	450	450	5,400
2112-507-2010 BUILDING SUPPLIES - FRUITRIDGE HEAD START	100												100
2112-508-2010 BUILDING SUPPLIES - CORPORATION YD	275	275	275	275	275	275	275	275	275	275	275	275	3,300
2112-509-2010 BUILDING SUPPLIES - O'BRIEN CTR	900	900	900	900	900	500	500	500	900	900	900	900	9,600
2112-510-2010 BUILDING SUPPLIES - SCOTT HOKAMA SUPPORT FACILITY-	550	550	550	550	550	550	550	550	550	550	550	550	6,600
2112-552-2010 BUILDING SUPPLIES - FRUITRIDGE POOL	155		119				178	173		296	100	262	1,283
2112-553-2010 BUILDING SUPPLIES - CHRISTINE THOMPSON AQUATIC CTR	1,097	1,097	417	196	196	54	1,253	424	305	1,097	1,270	1,276	8,682
2112-101-3010 BUILDING SUPPLIES - ALL PARKS	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	26,400
2112-102-3010 BUILDING SUPPLIES - SHELDON PARK	300	300	300	300	300	300	300	300	300	300	300	300	3,600
Total Building Supplies	7,102	6,847	6,286	5,946	5,946	5,404	6,781	5,947	6,055	7,143	7,120	7,288	77,865
Refurbishments													
Building Services :													
2114-501-2010 BUILDING SERVICES - RIZAL	1,607	616	408	1,007	623	3,198	1,257	466	408	1,007	460	808	11,863
2114-502-2010 BUILDING SERVICES - FRUITRIDGE CENTER	1,155	500	500	755	500	1,000	1,255	500	500	755	500	500	8,418
2114-503-2010 BUILDING SERVICES - FLORIN CREEK CENTER	788	500	500	788	500	1,000	788	500	500	788	500	500	7,650
2114-504-2010 BUILDING SERVICES - FLETCHER FARM COMM CENTER	433	100	100	433	100	100	433	100	100	433	100	100	2,532
2114-505-2010 BUILDING SERVICES - CROFOOT	143	100	100	143	100	100	143	100	100	143	100	100	1,372
2114-506-2010 BUILDING SERVICES - SHELDON ADMINISTRATION OFFICE	925	925	925	925	925	925	925	925	925	925	925	925	11,100
2114-507-2010 BUILDING SERVICES - HEADSTART FRUITRIDGE	262	125	125	262	125	125	262	125	125	262	125	125	2,048
2114-508-2010 BUILDING SERVICES - CORPORATION YARD	295	295	295	295	295	295	295	295	295	295	295	295	3,540
2114-509-2010 BUILDING SERVICE - O'BRIEN CTR	1,116	506	9,200	789	3,728	200	789	506	200	789	506	200	18,528
2114-510-2010 BUILDING SERVICES - SCOTT HOKAMA SUPPORT FACILITY	600	600	600	600	600	600	600	600	600	600	600	600	7,200
2114-552-2010 BUILDING SERVICES - FRUITRIDGE SWIM CENTER	400	401	200	250					300	400	300		2,251
2114-553-2010 BUILDING SERVICES - CHRISTINE THOMPSON AQUATIC CTR	1,914	1,605	1,980	1,894	1,665	1,650	1,650	1,650	1,928	1,780		9,055	28,421
2114-102-3010 BUILDING SERVICES-SHELDON PARK-PARK MAINTENANCE						1,000						1,000	2,000
Total Building Services	9,637	6,272	14,933	8,140	9,161	10,193	8,396	5,766	5,703	8,324	6,190	14,208	106,923
Chemical Supplies:													
2122-552-2010 CHEMICAL SUPPLIES - FRUITRIDGE POOL	2,969	3,445		1,037		1,240			1,415	1,772	1,655		13,534
2122-553-2010 CHEMICAL SUPPLIES - CHRISTINE THOMPSON AQUATIC CTR	12,159	15,565	8,538	2,885	4,089	2,326	659	1,249	4,581	3,240	3,653	9,055	67,999
Total Chemical Supplies	15,128	19,010	8,538	3,922	4,089	3,566	659	1,249	5,996	5,012	5,308	9,055	81,533
Electrical Supplies:													
2132-501-2010 ELECTRICAL SUPPLIES - RIZAL CENTER	50						50						100
2132-502-2010 ELECTRICAL SUPPLIES - FRUITRIDGE CENTER	100						100						200
2132-503-2010 ELECTRICAL SUPPLIES - FLORIN CREEK CENTER	50						50						100
2132-504-2010 ELECTRICAL SUPPLIES - FLETCHER FARM COMM CENTER	50						50						100
2132-505-2010 ELECTRICAL SUPPLIES - CROFOOT CLUBHOUSE	10	10	10	10	10	10	10	10	10	10	10	10	120
2132-506-2010 ELECTRICAL SUPPLIES - SHELDON OFFICE	250		250				250			250			1,000
2132-508-2010 ELECTRICAL SUPPLIES - CORPORATION YARD	315	315	315	315	315	315	315	315	315	315	315	315	3,780
2132-509-2010 ELECTRICAL SUPPLIES - O'BRIEN CTR	100												100
2132-510-2010 ELECTRICAL SUPPLIES - SCOTT HOKAMA SUPPORT FACILIT	185	185	185	185	185	185	185	185	185	185	185	185	2,220
2132-552-2010 ELECTRICAL SUPPLIES - FRUITRIDGE AQUATICS											256		256
2132-553-2010 ELECTRICAL SUPPLIES - CHRISTINE THOMPSON AQUA CTR	908								106	1,179		424	2,617
2132-101-3010 ELECTRICAL SUPPLIES - ALL PARKS	350	350	350	350	350	350	350	350	350	350	350	350	4,200
Total Electrical Supplies	2,368	860	1,110	860	860	860	1,360	860	966	2,289	1,116	1,284	14,793
Mechanical Supplies:													
2152-501-2010 MECHANICAL SUPPLIES - RIZAL CENTER	50						50						100
2152-502-2010 MECHANICAL SUPPLIES - FRUITRIDGE CENTER	100						100						200
2152-503-2010 MECHANICAL SUPPLIES - FLORIN CREEK CENTER	100						100						200

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2152-504-2010 MECHANICAL SUPPLIES - FLETCHER FARM COMM CENTER	50												50
2152-506-2010 MECHANICAL SUPPLIES - SHELDON OFFICE	625			625			625			625			2,500
2152-509-2010 MECHANICAL SUPPLIES - O'BRIEN CTR	250												250
2152-510-2010 MECHANICAL SUPPLIES-SCOTT HOKAMA SUPPORT FACILITY-	185	185	185	185	185	185	185	185	185	185	185	185	2,220
2152-552-2010 MECHANICAL SUPPLIES - FRUITRIDGE AQUATICS	1,341	147				493	539		2,425	249			5,194
2152-553-2010 MECHANICAL SUPPLIES - CHRISTINE THOMPSON AQUA CTR	4,000	2,000						2,490			4,000	4,000	16,490
Total Mechanical Supplies	6,701	2,332	185	810	185	678	1,599	2,675	2,610	1,059	4,185	4,185	27,204
Painting Supplies:													
2162-501-2010 PAINTING SUPPLIES - RIZAL CENTER	250						250						500
2162-502-2010 PAINTING SUPPLIES - FRUITRIDGE CENTER	125						125						250
2162-503-2010 PAINTING SUPPLIES - FLORIN CREEK CENTER	250						250						500
2162-504-2010 PAINTING SUPPLIES - FLETCHER FARM COMM CENTER			150			150			150				450
2162-505-2010 PAINTING SUPPLIES - CROFOOT CLUBHOUSE	200												200
2162-508-2010 PAINTING SUPPLIES - CORPORATION YARD	130	130	130	130	130	130	130	130	130	130	130	130	1,560
2162-509-2010 PAINTING SUPPLIES - O'BRIEN CTR	60	60	60	60	60	60	60	60	60	60	60	60	720
2162-510-2010 PAINTING SUPPLIES-SCOTT HOKAMA SUPPORT FACILITY-	350	350	350	350	350	350	350	350	350	350	350	350	4,200
2162-552-2010 PAINTING SUPPLIES - FRUITRIDGE AQUATICS						56							56
2162-553-2010 PAINTING SUPPLIES - CHRISTINE THOMPSON AQUATIC CTR						250				250			500
2162-101-3010 PAINTING SUPPLIES - ALL PARKS MAINTENANCE	800	800	800	800	800	800	800	800	800	800	800	800	9,600
2162-102-3010 PAINTING SUPPLIES - SHELDON PARK	125	125	125	125	125	125	125	125	125	125	125	125	1,500
Total Painting Supplies	2,290	1,465	1,615	1,465	1,465	1,921	2,090	1,465	1,615	1,715	1,465	1,465	20,036
Pool Service:													
2167-552-2010 POOL SERVICE - FRUITRIDGE AQUATICS	900	900	900	900	900	900	1,470	1,470	1,470	1,470	1,470	1,470	14,220
2167-553-2010 POOL SERVICE - CHRISTINE THOMPSON AQUATIC CENTER	4,385	4,385	4,385	4,385	4,385	4,385	4,696	4,696	4,696	4,696	4,696	4,696	54,486
Total Pool Service	5,285	5,285	5,285	5,285	5,285	5,285	6,166	6,166	6,166	6,166	6,166	6,166	68,706
Irrigation/Plumbing Supplies:													
2168-501-2010 IRRIGATION SUPPLIES - RIZAL CENTER	50						50						100
2168-502-2010 IRRIGATION SUPPLIES - FRUITRIDGE CENTER	50						50						100
2168-503-2010 PLUMBING/IRRIGATION SUPPLIES - FLORIN CREEK CENTER	50						50						100
2168-504-2010 IRRIGATION SUPPLIES - FLETCHER FARM COMM CENTER	50												50
2168-507-2010 PLUMBING/IRRIG SUPPLIES - FRUITRIDGE HEAD START	50												50
2168-509-2010 PLUMBING SUPPLIES - PAT O'BRIEN CTR	50						50						100
2168-510-2010 IRRIGATION SUPPLIES- VINEYARD SUPPORT-FACILITY	400	400	400	400	400	400	400	400	400	400	400	400	4,800
2168-552-2010 PLUMBING/IRRIGATION SUPPLIES - FRUITRIDGE AQUATICS	137								2,041			255	2,433
2168-553-2010 IRRIGATION/PLUMBING - C THOMPSON AQUATIC CTR												792	792
2168-101-3010 IRRIGATION SUPPLIES - ALL PARKS	12,300	12,300	12,300	12,300	12,300	12,300	12,300	12,300	12,300	12,300	12,300	12,300	147,600
2168-102-3010 IRRIGATION SUPPLIES - SHELDON PARK	600	600	600	600	600	600	600	600	600	600	600	600	7,200
Total Irrigation/Plumbing Supplies	13,737	13,300	13,300	13,300	13,300	13,300	13,500	13,300	15,341	13,300	13,300	14,347	163,325
Licenses and Permits:													
2185-508-2010 PERMITS - CORPORATION YARD	150	150	150	150	150	150	150	150	150	150	150	150	1,800
2185-510-2010 LICENSES AND PERMITS - SCOTT HOKAMA SUPPORT FCTY	170	170	170	170	170	170	170	170	170	170	170	170	2,040
2185-552-2010 LICENSES & PERMITS - FRUITRIDGE AQUATICS	546								1,077				1,623
2185-553-2010 LICENSES AND PERMITS - C THOMPSON AQUATIC CTR	664								1,423	4,017			6,104
Total Licenses and Permits	1,530	320	320	320	320	320	320	320	2,820	4,337	320	320	11,567
Electricity:													
2191-505-2010 ELECTRICITY - CROFOOT CLUBHOUSE	25				25				25				75
2191-506-2010 ELECTRICITY - SHELDON OFFICE	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	25,500
2191-509-2010 ELECTRICITY - O'BRIEN CTR	50												50
2191-510-2010 ELECTRICITY - S. HOKAMA SUPPORT FACILITY	710	710	710	710	710	710	710	710	710	710	710	710	8,520
Total Electricity	2,910	2,835	2,835	2,835	2,860	2,835	2,835	2,835	2,860	2,835	2,835	2,835	34,145
Natural Gas:													
2192-501-2010 NATURAL GAS - RIZAL CENTER	100	100	100	100	100	100	100	100	100	100	100	100	1,200
2192-502-2010 NATURAL GAS - FRUITRIDGE CENTER	200	200	200	200	200	200	200	200	200	200	200	200	2,400
2192-503-2010 NATURAL GAS - FLORIN CREEK CENTER	75	75	75	75	75	75	75	75	75	75	75	75	900
2192-504-2010 NATURAL GAS - FLETCHER FARM COMM CENTER	50	50	50	50	100	100	100	50	50	50	50	50	750

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	July	August	September	October	November	December	January	February	March	April	May	June	Total
2192-509-2010 NATURAL GAS - O'BRIEN CTR	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	1,770	21,240
2192-510-2010 NATURAL GAS - SCOTT HOKAMA SUPPORT FACILITY	345	345	345	345	345	345	345	345	345	345	345	345	4,140
2192-552-2010 NATURAL GAS - FRUITRIDGE AQUATICS	95	48	32	6	6	6	7	158	287	195	73	128	1,041
2192-553-2010 NATURAL GAS - NEW AQUATIC CENTER	1,754	2,676	2,676	3,071		1,197	3,353	3,878	3,839	3,856	3,838	4,097	34,236
Total Natural Gas	4,389	5,264	5,248	5,617	2,596	3,793	5,950	6,576	6,666	6,591	6,451	6,765	65,907
Refuse Collection:													
2193-501-2010 REFUSE COLLECTION - RIZAL CENTER	625	625	625	625	625	625	625	625	625	625	625	625	7,500
2193-502-2010 REFUSE COLLECTION - FRUITRIDGE CENTER	510	510	510	510	510	510	510	510	510	510	510	510	6,120
2193-503-2010 REFUSE COLLECTION - FLORIN CREEK CENTER	500	500	500	500	500	500	500	500	500	500	500	500	6,000
2193-504-2010 REFUSE COLLECTION - FLETCHER FARM COMM CENTER	360	360	360	360	360	360	360	360	360	360	360	360	4,320
2193-509-2010 REFUSE COLLECTION - O'BRIEN CTR	375	375	375	375	375	375	375	375	375	375	375	375	4,500
2193-101-3010 REFUSE COLLECTION - PARKS DEPT.	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	5,730	68,760
Total Refuse Collection	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	8,100	97,200
Sewage:													
2195-501-2010 SEWAGE - RIZAL CENTER	515		515		515		515		515		515		3,090
2195-502-2010 SEWAGE - FRUITRIDGE CENTER		600		600		600		600		600		600	3,600
2195-503-2010 SEWAGE - FLORIN CREEK CENTER	130		130		130		130		130		130		780
2195-504-2010 SEWAGE - FLETCHER FARM COMM CENTER	75	75	75	75	75	75	75	75	75	75	75	75	900
2195-507-2010 SEWAGE - FRUITRIDGE HEAD START		119		119		119		119		119		119	714
Total Sewage	720	794	720	794	720	794	720	794	720	794	720	794	9,084
Telephone :													
2197-910-1150 TELEPHONE-RECREATION DEPARTMENT	351	351	351	526	351	351	351	351	351	526	351	351	4,559
2197-999-1070 TELEPHONE-ADMINISTRATION	500	500	500	500	500	500	500	500	500	500	500	500	6,000
2197-501-2010 TELEPHONE - RIZAL CENTER	220	220	220	220	220	220	220	220	220	220	220	220	2,640
2197-502-2010 TELEPHONE - FRUITRIDGE CENTER	300	300	300	300	300	300	300	300	300	300	300	300	3,600
2197-503-2010 TELEPHONE - FLORIN CREEK CENTER	120	120	120	120	120	120	120	120	120	120	120	120	1,440
2197-504-2010 TELEPHONE - FLETCHER FARM COMM CENTER	35	35	35	35	35	35	35	35	35	35	35	35	420
2197-506-2010 TELEPHONE - SHELTON OFFICE	375	375	375	375	375	375	375	375	375	375	375	375	4,500
2197-508-2010 TELEPHONE - CORPORATION YARD	630	630	630	630	630	630	630	630	630	630	630	630	7,560
2197-509-2010 TELEPHONE - O'BRIEN CTR	175	175	175	175	175	175	175	175	175	175	175	175	2,100
2197-510-2010 TELEPHONE - SCOTT HOKAMA SUPPORT FACILITY	180	180	180	180	180	180	180	180	180	180	180	180	2,160
2197-552-2010 TELEPHONE - FRUITRIDGE AQUATICS	5	7	3	3	3	3	5	5	5	5	5	68	117
2197-553-2010 TELEPHONE - CHRISTINE THOMPSON AQUATIC CENTER	107	107	107	107	107	107	107	107	107	107	107	107	1,284
2197-101-3010 TELEPHONE-ALL PARKS-PARK MAINTENANCE	291	291	291	436	291	291	291	291	291	291	436	291	3,779
Total Telephone	3,288	3,291	3,286	3,607	3,286	3,286	3,288	3,288	3,288	3,464	3,434	3,351	40,159
Water:													
2198-990-3010 WATER - VARIOUS PARKS												472,500	472,500
Total Water												472,500	472,500
Auto Maintenance Service:													
2205-101-3030 AUTO MAINTENANCE SERVICE	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	72,000
Total Auto Maintenance Service	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	72,000
Auto Maintenance Supplies:													
2206-910-1150 AUTO MAINTENACE -RECREATION DEPAR-RECREATION DEPA	250			250			250			250			1,000
2206-101-3030 AUTO MAINTENANCE SUPPLIES	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	2,125	25,500
Total Auto Maintenance Supplies	2,375	2,125	2,125	2,375	2,125	2,125	2,375	2,125	2,125	2,375	2,125	2,125	26,500
Small Tools:													
2226-510-2010 EXPENDABLE TOOLS-VINEYARD SUPPORT-FACILITY COSTS	275	275	275	275	275	275	275	275	275	275	275	275	3,300
2226-101-3010 SMALL TOOLS - ALL PARKS MAINTENANCE	1,312	1,312	1,312	1,312	1,312	1,312	1,312	1,312	1,312	1,312	1,312	1,312	15,744
2226-101-3030 SMALL TOOLS - EQUIPMENT MAINTENANCE	320	320	320	320	320	320	320	320	320	320	320	320	3,840
Total Small Tools	1,907	1,907	1,907	1,907	1,907	1,907	1,907	1,907	1,907	1,907	1,907	1,907	22,884
Fuel:													

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2236-101-3030 FUEL - ALL PARKS EQUIPMENT MAINTENANCE	9,900	9,900	9,900	9,900	9,900	9,900	9,900	9,900	9,900	9,900	9,900	9,900	118,800
Total Fuel	9,900	9,900	9,900	9,900	9,900	9,900	9,900	9,900	9,900	9,900	9,900	9,900	118,800
Office Equipment													
Office Equipment Service:													
2261-501-1150 OFFICE EQUIPMENT SERVICE - RIZAL SUPPORT	150	150	150	150	150	150	150	150	150	150	150	150	1,800
2261-502-1150 OFFICE EQUIPMENT SERVICE - FRUITRIDGE SUPPORT	75	75	75	75	75	75	75	75	75	75	75	75	900
2261-509-1150 OFFICE EQUIPMENT SERVICE - O'BRIEN CTR	200	200	200	200	200	200	200	200	200	200	200	200	2,400
2261-999-1070 OFFICE EQUIPMENT SERVICE - ADMINISTRATION	925	925	925	925	925	925	925	925	925	925	925	925	11,100
Total Office Equipment Service	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	16,200
Office Equipment Supplies													
Rents/Leases:													
2275-501-1150 RENTS/LEASES - RIZAL SUPPORT	250	250	250	250	250	250	250	250	250	250	250	250	3,000
2275-502-1150 RENTS/LEASES - FRUITRIDGE COMMUNITY CENTER	161	161	161	161	161	161	161	161	161	161	161	161	1,932
2275-509-1150 RENTS/LEASES - O'BRIEN CTR RECREATION SUPPORT	250	250	250	250	250	250	250	250	250	250	250	250	3,000
2275-950-1070 RENTS/LEASES - ADMINISTRATION	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	21,000
2275-508-2010 RENTS/LEASES - CORPORATION YARD													500
2275-509-2010 RENTS/LEASES-O'BRIEN COMMUNITY CENTER-													400
2275-510-2010 RENTS/LEASES-SCOTT HOKAMA SUPPORT FACILITY-	335	335	335	335	335	335	335	335	335	335	335	335	4,020
2275-990-2010 RENTS/LEASES - FACILITIES MAINT.	175						175						350
2275-101-3010 RENTS/LEASES - ALL PARKS	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	16,800
Total Rents/Leases	4,321	4,746	4,146	4,146	4,246	4,146	4,321	4,246	4,146	4,146	4,246	4,146	51,002
Equipment Maintenance Service:													
2291-101-3030 EQUIPMENT MAINTENANCE SERVICE	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
Total Equipment Maintenance Service	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
Equipment Maintenance Supplies:													
2292-101-3030 EQUIPMENT MAINTENANCE SUPPLIES	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	25,200
Total Equipment Maintenance Supplies	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	25,200
Uniforms:													
2313-910-1150 UNIFORMS - RECREATION	1,500	125	125	1,750	125	125	125	125	5,750	125	125	125	10,125
2313-999-1010 UNIFORMS - DISTRICT				8,000					9,000				17,000
2313-101-3010 UNIFORMS - PARK MAINTENANCE	787	787	787	787	787	787	787	787	787	787	787	787	9,444
Total Uniforms	2,287	912	912	10,537	912	912	912	912	15,537	912	912	912	36,569
Custodial Supplies:													
2322-501-2010 CUSTODIAL SUPPLIES - RIZAL CENTER	525	525	525	525	525	525	525	525	525	525	525	525	6,300
2322-502-2010 CUSTODIAL SUPPLIES - FRUITRIDGE CENTER	250	250	250	250	250	250	250	250	250	250	250	250	3,000
2322-503-2010 CUSTODIAL SUPPLIES - FLORIN CREEK	175	175	175	175	175	175	175	175	175	175	175	175	2,100
2322-504-2010 CUSTODIAL SUPPLIES - FLETCHER FARM COMM CENTER	125	125	125	125	125	125	125	125	125	125	125	125	1,500
2322-508-2010 CUSTODIAL SUPPLIES - CORPORATION YARD	300	300	300	300	300	300	300	300	300	300	300	300	3,600
2322-509-2010 CUSTODIAL SUPPLIES - O'BRIEN CTR	475	475	475	475	475	475	475	475	475	475	475	475	5,700
2322-510-2010 CUSTODIAL SUPPLIES - SCOTT HOKAMA SUPPORT FACILITY	325	325	325	325	325	325	325	325	325	325	325	325	3,900
2322-552-2010 CUSTODIAL SUPPLIES - FRUITRIDGE AQUATICS													500
2322-553-2010 CUSTODIAL SUPPLIES - CHRISTINE THOMPSON AQUA CTR	300	300	300	300				300	300	300	300	300	2,700
2322-101-3010 CUSTODIAL SUPPLIES - PARKS	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	1,680	20,160
Total Custodial Supplies	4,155	4,155	4,155	4,155	3,855	3,855	3,855	4,155	4,155	4,155	4,155	4,655	49,460
Food/Supplies :													
2332-553-8020 FOOD& CATERING - C THOMPSON AQUA CTR REC SWIM	800	800									800	800	3,200
Total Food/Supplies	800	800									800	800	3,200
Payroll Services:													
2503-999-1070 PAYROLL SERVICES	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	61,800
Total Payroll Services	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	61,800

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	July	August	September	October	November	December	January	February	March	April	May	June	Total
Accounting Services:													
2505-999-1050 ACCOUNTING SERVICES - DISTRICT WIDE CONSULTANT	13,200			24,200		8,300	5,200						50,900
Total Accounting Services	13,200			24,200		8,300	5,200						50,900
Property Tax Allocation Fee:													
2507-999-1200 PROPERTY TAX ALLOCATION FEE								75,000			75,000		150,000
Total Property Tax Allocation Fee								75,000			75,000		150,000
Armored Car Service:													
2515-910-1150 ARMORED CAR SERVICES - RECREATION	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	15,660
Total Armored Car Service	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	1,305	15,660
Legal Service:													
2531-999-1050 LEGAL SERVICE - DISTRICT WIDE CONSULTANT	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000
Total Legal Service	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000
Personnel Services:													
2541-910-1150 PERSONNEL SERVICES - RECREATION	175	175	175	175	175	175	175	175	175	175	175	175	2,100
2541-101-3010 PERSONNEL SERVICES - PARKS MAINTENANCE	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Total Personnel Services	275	275	275	275	275	275	275	275	275	275	275	275	3,300
Bank Charges:													
2542-910-1150 BANK CHARGES - REC DEPARTMENT	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	25,200
Total Bank Charges	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100	25,200
Safety Supplies:													
2544-910-1150 SAFETY SUPPLIES-RECREATION DEPART-RECREATION DEPAI	150												150
2544-101-3010 SAFETY SUPPLIES - ALL PARKS	850	850	850	850	850	850	850	850	850	850	850	850	10,200
Total Safety Supplies	1,000	850	850	850	850	850	850	850	850	850	850	850	10,350
Security Services:													
2571-999-1100 SECURITY SERVICES - DISTRICT	10,033	9,874	9,715	9,874	9,715	10,033	10,335	9,350	10,170	9,842	10,335	9,842	119,119
2571-501-4010 SECURITY SERVICES - RIZAL FACILITY RENTALS	720	990	990	990	810	720	990	990	990	990	990	720	10,890
2571-502-4010 SECURITY SERVICES - FRUITRIDGE FACILITY RENTALS	360	360	360	360	360	360	360	360	360	360	360	360	4,320
2571-503-4010 SECURITY SERVICES - FLORIN CREEK RENTALS	360	360	360	360	360	360	360	360	360	360	360	360	4,320
2571-504-4010 SECURITY SERVICES - FLETCHER FARM-FACILITY RENTALS		270								270			540
2571-509-4010 SECURITY SERVICES - O'BRIEN CTR FACILITY RENTALS	810	810	810	810	810	810	810	810	810	810	810	810	9,720
Total Security Services	12,283	12,664	12,235	12,394	12,055	12,283	12,855	11,870	12,690	12,632	12,855	12,092	148,909
Consultant Services:													
2591-999-1050 CONSULTANT - DISTRICT WIDE	5,000	3,250	3,250	2,500	3,250	3,250	3,250	3,250	3,250	3,250	3,250	20,449	57,199
2591-999-1110 CONSULTANT - SOUTHGATOR/PUBLICATIONS		8,300			8,350					8,350			25,000
Total Consultant Services	5,000	11,550	3,250	2,500	11,600	3,250	3,250	3,250	3,250	11,600	3,250	20,449	82,199
Computer Service/Supplies:													
2811-501-1150 COMPUTER SERVICES/SUPPLIES - RIZAL SUPPORT	675	675	675	675	675	675	675	675	675	675	675	675	8,100
2811-502-1150 COMPUTER SERVICE/SUPPLIES FRUITRIDGE	610	610	610	610	610	610	610	610	610	610	610	610	7,320
2811-509-1150 COMPUTER SERVICES/SUPPLIES - O'BRIEN CTR REC SUPP	500	500	500	500	500	500	500	500	500	500	500	500	6,000
2811-910-1150 COMPUTER SERVICES/SUPPLIES - RECREATION DEPT	7,000	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	3,250	7,500	3,250	47,000
2811-999-1070 COMPUTER SERVICES/SUPPLIES-ADMIN	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	78,000
2811-510-2010 COMPUTER SERVICE-SCOTT HOKAMA SUP-FACILITY COSTS (	100	100	100	100	100	100	100	100	100	100	100	100	1,200
2811-101-3010 COMPUTER SERVICES/SUPPLIES - PARKS	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Total Computer Service/Supplies	15,885	12,135	12,135	12,135	12,135	12,135	12,135	12,135	12,135	12,135	16,385	12,135	153,620
Election Services:													
2817-999-1020 ELECTION SERVICES - DISTRICT WIDE BOARD OPERATIONS						90,000							90,000
Total Election Services						90,000							90,000

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Recreation Services:													
2851-502-5040 RECREATION SERVICES - SPECIAL INTEREST	1,355	1,880	1,880	1,880	1,880	1,880	1,880	1,880	1,880	1,880	1,880	1,880	22,037
2851-509-5040 RECREATION SERVI-O'BRIEN COMMUNIT-SPECIAL INTEREST	77	77	77	77	77	175	105	105	105	105	105	105	1,190
2851-509-5050 RECREATION SERVI-O'BRIEN COMMUNIT-ADULT EXERCISE C	189	587	587	587	587	587	587	587	587	587	587	587	6,649
2851-553-8010 RECREATION SERVICES - C THOMPSON AQ CTR SWM LESSON												300	300
2851-907-5080 RECREATION SERVICES - CERESO'S MARTIAL ARTS	141	141	141	141	141	141	141	141	141	141	141	141	1,688
2851-908-5080 RECREATION SERVICES - IKF KARATE	119	119	119	119	119	119	119	119	119	119	119	119	1,428
2851-990-6040 RECREATION SERVICES - VARIOUS PARK DEDICATIONS	1,258	1,258		1,258									3,774
2851-990-6111 RECREATION SERVICES - NEIGHBORHOOD NITE OUT		500											500
Total Recreation Services	3,139	4,562	2,804	4,062	2,804	2,902	2,832	2,832	2,832	2,832	2,832	3,132	37,567
Recreation Supplies:													
2852-509-1150 RECREATION SUPPLIES - O'BRIEN RECREATION SUPPORT	75						75						150
2852-910-1150 RECREATION SUPPLIES - RECREATION DEPARTMENT SUPPO	2,745	100	100	100	100	100	100	100	100	100	100	100	3,845
2852-999-1010 RECREATION SUPPLIES - PERSONNEL	2,000			2,000		4,000					2,000		10,000
2852-101-4020 RECREATION SUPPLIES - PARK RENTALS	20	20	20	20	20	20	20	20	20	20	20	20	240
2852-103-7080 RECREATION SUPPLIES-HAMPTON PARK-T-BALL	200												200
2852-111-7100 RECREATION SUPPL-EDWIN A SMITH PA-ADULT FLAG FOOTB	500											200	700
2852-146-6180 RECREATION SUPPLI-CALVINE CROSSING-Pups in the Par			100										100
2852-148-7090 RECREATION SUPPLIES-NOTTOLI PARK-YOUTH FLAG FOOTBA		5,720	460	260	1,750				4,500		300		12,990
2852-501-6050 RECREATION SUPPLIES - RIZAL HALLOWEEN EVENT				2,000									2,000
2852-501-6060 RECREATION SUPPLIES - RIZAL-EASTER EVENTS										700			700
2852-501-6070 RECREATION SUPPLIES - RIZAL EVENING WITH SANTA-EVE						1,500							1,500
2852-502-4010 RECREATION SUPPLIES - FRUITRIDGE FACILITY RENTALS	20	20	20	20	20	20	20	20	20	20	20	20	240
2852-502-5010 RECREATION SUPPLIES - FRUITRIDGE SENIOR PROGRAM	1,575	1,925	1,575	1,775	1,725	1,525	1,525	1,575	1,675	1,575	1,925	1,925	20,300
2852-502-5040 RECREATION SUPPLIES - FRUITRIDGE SPECIAL INTEREST	100						100						200
2852-503-4010 RECREATION SUPPLIES - FLORIN CREEK RENTALS	10	10	10	10	10	10	10	10	10	10	10	10	120
2852-509-5040 RECREATION SUPPLIES - O'BRIEN CTR SPECIAL INTEREST	100						100						200
2852-509-5180 RECREATION SUPPLIES - O'BRIEN CTR DAY CAMPS	250	200			150	250			250		150	250	1,500
2852-509-5220 RECREATION SUPPLIES-O'BRIEN COMMUNITY-TEEN PROGRAM			30								100		130
2852-509-6020 RECREATION SUPPLIES - O'BRIEN - FALL VENDOR CRAFT					100								100
2852-509-6080 RECREATION SUPPLIES-O'BRIEN COMMUNITY CE-YARD SALE				100					100				200
2852-509-6100 RECREATION SUPPLIES - O'BRIEN COMM CTR-WINTER BALL								600					600
2852-509-7030 RECREATION SUPPLIES - O'BRIEN CTR YOUTH BASKETBALL					200	5,750	300						6,250
2852-509-7040 RECREATION SUPPLIES - O'BRIEN CTR VOLLEYBALL LGS-V			600										600
2852-552-8010 RECREATION SUPPLIES - FRUITRIDGE SWIM LESSONS												200	200
2852-552-8020 RECREATION SUPPLIES - FRUITRIDGE PUBLIC SWIM											200		200
2852-553-8010 RECREATION SUPPLIES - C THOMPSON AQ CTR SWM LESSN												750	750
2852-553-8020 RECREATION SUPPLIES - C THOMPSON AQUA CTR REC SWIM	200										200	200	600
2852-553-8040 RECREATION SUPPLIES - C THOMPSON AQUA CTR RENTALS	150	150										150	450
2852-553-8100 RECREATION SUPPLIES - C THOMPSON AQ CTR SPCL EVNT				700									700
2852-990-5000 RECREATION SUPPLIES - COMMUNITY OUTREACH						350							350
2852-990-5120 RECREATION SUPPLIES - SOUTHAREA RECREATION INC				50				300			50		400
2852-990-5200 RECREATION SUPPLIES - REC VAN PROGRAM	200	150									400	150	900
2852-990-6040 RECREATION SUPPLIES-PARK DEDICATIONS	500	500		500									1,500
2852-990-6085 RECREATION SUPPLIES - PICTURES IN THE PARK			50		50				50				150
2852-990-6111 RECREATION SUPPLIES - NEIGHBORHOOD NITE OUT		500											500
2852-990-7040 RECREATION SUPPLIES - VOLLEYBALL LEAGUES-VOLLEYBAL	400											400	800
2852-990-7070 RECREATION SUPPLIES - ITTY BITTY SPORTS	300												300
2852-990-7170 RECREATION SUPPLIES-MULTIPLE OR UNKNOWN-PICKLEBALL	15	30	30	30	30	30	30	30	30	30	30	15	330
2852-990-8030 RECREATION SUPPLIES - SAFETY CLASSES			1,840	1,840				1,840	4,270	3,265			13,055
Total Recreation Supplies	9,360	9,325	4,835	9,405	4,155	13,555	2,280	4,495	11,025	5,720	5,505	4,390	84,050
Total Services and Supplies	601,523	230,477	183,885	227,818	215,762	282,306	187,531	244,263	204,280	230,843	256,552	682,278	3,547,517
TOTAL EXPENDITURES	1,178,187	758,500	675,398	919,300	710,373	784,714	694,745	752,860	710,089	927,193	806,278	1,276,344	10,193,983

SOUTHGATE RECREATION PARK DISTRICT
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General Fund Detail by Account

	July	August	September	October	November	December	January	February	March	April	May	June	Total
REVENUES													
Property Taxes													
Property Taxes-Current Secured:													
9101-999-1200 PROPERTY TAXES - CURRENT SECURED								\$4,351,338			\$3,706,695		\$8,058,033
Total Property Taxes-Current Secured								\$4,351,338			\$3,706,695		\$8,058,033
Property Taxes-Current Unsecured:													
9102-999-1200 PROPERTY TAXES - CURRENT UNSECURED								295,138			2,981		298,119
Total Property Taxes-Current Unsecured								295,138			2,981		298,119
Property Taxes-Supplemental:													
9103-999-1200 PROPERTY TAXES - CURRENT SUPPLEMENTAL								69,874			69,874		139,748
Total Property Taxes-Supplemental								69,874			69,874		139,748
Property Taxes - Secured Delinquent:													
9104-999-1200 PROPERTY TAXES - SECURED DELINQUENT								33,619			33,619		67,238
Total Property Taxes - Secured Delinquent								33,619			33,619		67,238
Property Taxes - Supplemental Delinquent:													
9105-999-1200 PROPERTY TAX - SUPPLEMENTAL DELINQUENT								7,260			7,260		14,519
Total Property Taxes - Supplemental Delinquent								7,260			7,260		14,519
Property Taxes - Unitary:													
9106-999-1200 PROPERTY TAXES - UNITARY								44,187			44,187		88,373
Total Property Taxes - Unitary								44,187			44,187		88,373
Property Taxes - Secured Redemption:													
9120-999-1200 PROPERTY TAXES - SECURED REDEMPTION													
Total Property Taxes - Secured Redemption													
Property Taxes - Prior Unsecured:													
9130-999-1200 PROPERTY TAXES - PRIOR UNSECURED								1,448			1,448		2,895
Total Property Taxes - Prior Unsecured								1,448			1,448		2,895
Property Taxes - Penalty:													
9140-999-1200 PROPERTY TAXES - PENALTY								250			250		499
Total Property Taxes - Penalty								250			250		499
Property Taxes - Redevelop. Alloc.:													
9196-999-1200 REDEVELOPMENT RESIDUAL ALLOCATION - PROP. TAX								112,875			112,875		225,750
Total Property Taxes - Redevelop. Alloc.								112,875			112,875		225,750
Total Property Taxes								4,915,987			3,979,187		8,895,174
Use of Money and Property													
Encroachment Permits													
Interest Income:													
9410-999-1300 INTEREST INCOME	25,000	2,500	2,500	25,000	2,500	2,500	25,000	2,500	2,500	25,000	2,500	2,500	120,000
Total Interest Income	25,000	2,500	2,500	25,000	2,500	2,500	25,000	2,500	2,500	25,000	2,500	2,500	120,000
Facility Rentals:													
9429-501-4010 FACILITY RENTALS - RIZAL COMMUNITY CENTER	11,000	11,000	11,000	7,260	11,000	10,320	9,680	9,680	9,680	11,000	11,000	11,000	123,620
9429-502-4010 FACILITY RENTALS - FRUITRIDGE COMMUNITY CENTER	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,870	34,440
9429-503-4010 FACILITY RENTALS - FLORIN CREEK RECREATION CENTER	5,635	5,635	5,635	5,635	4,410	4,410	4,410	4,410	4,410	5,635	5,635	5,635	61,495

SOUTHGATE RECREATION PARK DISTRICT
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General Fund Detail by Account

	July	August	September	October	November	December	January	February	March	April	May	June	Total
9429-504-4010 FACILITY RENTALS - FLETCHER FARM COMM CENTER	1,500	1,830	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,830	1,500	1,500	18,660
9429-509-4010 BUILDING RENTALS - O'BRIEN CTR FACILITY RENTALS	12,376	13,930	13,176	13,176	13,930	13,176	8,576	8,576	8,576	13,176	13,176	13,176	145,020
Total Facility Rentals	33,381	35,265	34,181	30,441	33,710	32,276	27,036	27,036	27,036	34,511	34,181	34,181	383,235
Ground Leases:													
9439-990-1300 GROUND LEASE REVENUE	3,853	3,853	3,853	3,918	3,918	4,121	4,121	4,121	4,121	4,121	4,121	4,121	48,240
Total Ground Leases	3,853	3,853	3,853	3,918	3,918	4,121	4,121	4,121	4,121	4,121	4,121	4,121	48,240
Food Service :													
9444-553-8020 FOOD SERVICE - C THOMPSON AQUATIC CTR REC SWIM	1,100	1,100									900	1,200	4,300
Total Food Service	1,100	1,100									900	1,200	4,300
Vending Machines													
Total Use of Money & Property	63,334	42,718	40,534	59,359	40,128	38,897	56,157	33,657	33,657	63,632	41,702	42,002	555,775
Intergovernmental Revenues													
HOPTR:													
9522-999-1200 HOPTR - HOMEOWNERS PROP TAX RELIEF								25,271			25,271		50,542
Total HOPTR								25,271			25,271		50,542
Grants from Other Agencies													
Federal Aid Miscellaneous													
Total Intergovernmental Revenues								25,271			25,271		50,542
Charges for Services													
Recreation Fees:													
9646-111-7090 RECREATION FEES - YOUTH FLAG FOOTBALL													
9646-111-7100 RECREATION FEES-EDWIN A SMITH PAR-ADULT FLAG FOOTB	5,400												5,400
9646-148-7090 RECREATION FEES-NOTTOLI PARK-YOUTH FLAG FOOTBALL L	1,125	18,750							15,000		1,250	1,000	37,125
9646-501-5040 RECREATION FEES - RIZAL SPECIAL INTEREST CLASSES	175	175	175	175	175	175	175	175	175	175	175	175	2,100
9646-501-6050 RECREATION FEES - RIZAL HALLOWEEN EVENT				2,000									2,000
9646-501-6060 RECREATION FEES-RIZAL - EASTER EVENT										875			875
9646-502-5010 RECREATION FEES - FRUITRIDGE SENIOR PROGRAMS	10	10	10	10	10	10	10	10	10	10	10	10	120
9646-502-5040 RECREATION FEES - FRUITRIDGE SPECIAL INTEREST	175	2,861	2,861	2,861	2,861	2,861	2,861	2,861	2,861	2,861	2,861	2,861	31,646
9646-509-5040 RECREATION FEES - O'BRIEN CTR SPECIAL INTEREST	245	245	245	245	245	245	245	995	995	995	995	995	6,690
9646-509-5050 RECREATION FEES-O'BRIEN COMMUNITY-ADULT EXERCISE C	270	839	839	839	839	839	839	839	839	839	839	839	9,499
9646-509-5180 RECREATION FEES - O'BRIEN CTR DAY CAMPS	23,950	6,950			930	4,875			3,740			9,280	49,725
9646-509-5220 RECREATION FEES-O'BRIEN COMMUNITY CEN-TEEN PROGRAM			1,440	1,440	1,080	1,080	1,440	1,440	720	1,440	1,440		11,520
9646-509-6020 RECREATION FEES-O'BRIEN -FALL VENDOR CRAFT FAIR					1,925								1,925
9646-509-6080 RECREATION FEES-O'BRIEN COMMUNITY CENTER-YARD SALE				1,830					1,830				3,660
9646-509-6100 RECREATION FEES-O'BRIEN COMMUNITY-FAM WINTER BALL								580					580
9646-509-7030 RECREATION FEES - O'BRIEN CTR YOUTH BASKETBALL					2,000	20,250				2,325			24,575
9646-509-7040 RECREATION FEES - POB VOLLEYBALL-DROP IN/CAMP			3,400		3,400					3,400			10,200
9646-552-8010 RECREATION FEES - FRUITRIDGE SWIM LESSONS												1,892	1,892
9646-552-8020 RECREATION FEES - FRUITRIDGE RECREATION SWIM											150	960	1,110
9646-552-8040 RECREATION FEES - FRUITRIDGE POOL RENTALS												675	675
9646-552-8100 RECREATION FEES - AQUATICS SPECIAL EVENTS												350	350
9646-553-8010 RECREATION FEES - C THOMPSON AQUA CTR SWIM LESSONS	35,850	19,600	3,600								1,800	28,850	89,700
9646-553-8020 RECREATION FEES - C THOMPSON AQUATIC CTR REC SWIM	25,575	7,920									1,650	16,500	51,645
9646-553-8040 RECREATION FEES - C THOMPSON AQUATIC CTR RENTAL	2,890	4,340	960									5,300	13,490
9646-553-8050 RECREATION FEES - C THOMPSON AQUA CTR SPEC. CLASS	2,513	1,600	1,350	1,000					1,250	1,000	1,200	2,263	12,175
9646-553-8100 RECREATION FEES - C THOMPSON AQUA CTR SPCL EVNT	2,390	1,140		850						920		690	5,990
9646-553-8130 RECREATION FEES - C THOMPSON AQUATIC CTR SWIM TEAM	8,696		3,528	3,528				9,240	12,516	17,683	6,384	8,316	69,891
9646-907-5080 RECREATION FEES - CEREZO'S MARTIAL ARTS	201	201	201	201	201	201	201	201	201	201	201	201	2,412
9646-908-5080 RECREATION FEES- IKF -MARTIAL ARTS	171	171	171	171	171	171	171	171	171	171	171	171	2,046
9646-990-5120 RECREATION FEES - SOUTHAREA RECREATION INC			6,200								1,700		7,900
9646-990-5200 RECREATION FEES - RECREATION VAN											440		440
9646-990-6085 RECREATION FEES-MULTIPLE OR UNKNO-FALL FAMILY PHOT			550		550				550				1,650
9646-990-7040 RECREATION FEES - VOLLEYBALL LEAGUES-VOLLEYBALL -D	600	480	480	360	360	360	480	480	480	600	480	480	5,640
9646-990-7070 RECREATION FEES - ITTY BITTY SPORTS	1,875	3,600			1,800		900		900		2,700	1,875	13,650
9646-990-7170 RECREATION FEES-MULTIPLE OR UNKNOWN LO-PICKLEBALL	108	276	513	465	342	342	468	456	513	513	456	276	4,728
9646-990-8030 RECREATION FEES - SAFETY CLASSES			320		320			320		320			1,280

SOUTHGATE RECREATION PARK DISTRICT
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General Fund Detail by Account

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Total Recreation Fees	112,218	69,158	26,843	15,975	17,209	31,409	7,790	17,768	42,751	34,328	24,902	83,958	484,304
EV Chargers													
Building Maintenance Fees:													
9651-507-2010 BUILDING MAINTENANCE CHARGES - HEAD START	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	14,221
Total Building Maintenance Fees	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	14,221
Park Maintenance Fees:													
9653-101-4020 PARK MAINTENANCE CHARGES - ALL PARKS FIELD RENTALS	1,500	1,500	1,500	2,500	2,500				1,500	1,500	2,500	2,500	17,500
Total Park Maintenance Fees	1,500	1,500	1,500	2,500	2,500				1,500	1,500	2,500	2,500	17,500
Assessment District Administration:													
9699-999-1090 ASSESSMENT DISTRICT ADMINISTRATION FEES								218,636			218,636		437,273
Total Assessment District Administration								218,636			218,636		437,273
Total Charges for Services	114,903	71,843	29,528	19,660	20,894	32,594	8,975	237,589	45,436	37,013	247,223	87,643	953,297
Other Revenues													
Donations:													
9730-501-6050 DONATIONS - RIZAL HALLOWEEN EVENT				200									200
9730-501-6060 DONATIONS-RIZAL -EASTER EVENTS										200			200
9730-501-6070 DONATIONS - RIZAL EVENING WITH SANTA-EVENING WITH						500							500
9730-509-6075 DONATIONS-O'BRIEN COMMUNITY CENTER-CARS THAT CARE													
9730-552-8010 DONATIONS-FRUITRIDGE SWIM CENTER-SWIM LESSONS												8,000	8,000
Total Donations				200		500				200		8,000	8,900
Insurance Proceeds													
Sale of Assets													
Other Revenue:													
9790-999-1070 OTHER REVENUE - DISTRICT WIDE ADMIN SUPPORT	15,000			15,000			15,000			15,000			60,000
Total Other Revenue	15,000			15,000			15,000			15,000			60,000
Total Other Revenue	15,000			15,200		500	15,000			15,200		8,000	68,900
TOTAL REVENUES	193,237	114,561	70,062	94,219	61,022	71,990	80,131	5,212,503	79,092	115,844	4,293,382	137,645	10,523,689
Revenues over (under) expenditures	(984,950)	(643,939)	(605,337)	(825,081)	(649,352)	(712,724)	(614,614)	4,459,643	(630,997)	(811,349)	3,487,104	(1,138,699)	329,706

SOUTHGATE RECREATION PARK DISTRICT
Fiscal Year 2026-27 Final Budget
General Fund Detail by Account

	July	August	September	October	November	December	January	February	March	April	May	June	Total
OTHER FINANCING SOURCES (USES)													
Transfers In													
Transfers Out - Debt:													
5980-999-1300 TRANSFER OUT - DEBT - GENERAL FUND-			(89,853)						(89,853)				(179,706)
Total Transfers Out - Debt			(89,853)						(89,853)				(179,706)
Transfers Out - Capital:													
5981-999-1300 TRANSFERS OUT - CAP PROJECTS - GF												(550,000)	(550,000)
Total Transfers Out - Capital												(550,000)	(550,000)
Equipment:													
4303-101-3750 EQUIPMENT - PARKS												(100,000)	(100,000)
Total Equipment												(100,000)	(100,000)
OPEB Contribution													
Fund Balance Committed for Capital Projects:													
9700-999-1000 FUND BALANCE												500,000	500,000
Total Fund Balance Committed for Capital Projects												500,000	500,000
Total Other Financing Sources (Uses)			(89,853)						(89,853)			(150,000)	(329,706)
NET CHANGE	(\$984,950)	(\$643,939)	(\$695,190)	(\$825,081)	(\$649,352)	(\$712,724)	(\$614,614)	\$4,459,643	(\$720,850)	(\$811,349)	\$3,487,104	(\$1,288,699)	\$0

General Fund Budget Summary by Program



SOUTHGATE RECREATION PARK DISTRICT
Fiscal Year 2026-27 Final Budget
General Fund Summary by Program

	July	August	September	October	November	December	January	February	March	April	May	June	Total
0000 - General													
Expenditures													
Revenues													
Total - 0000 General													
1000 - General													
Expenditures													
Revenues												500,000	500,000
Total - 1000 General													
1010 - Personnel													
Expenditures	(22,485)	(31,485)	(20,485)	(30,485)	(31,485)	(48,785)	(25,755)	(32,455)	(30,455)	(21,455)	(34,455)	(21,455)	(351,240)
Revenues													
Total Personnel	(22,485)	(31,485)	(20,485)	(30,485)	(31,485)	(48,785)	(25,755)	(32,455)	(30,455)	(21,455)	(34,455)	(21,455)	(351,240)
1020 - Board Operations													
Expenditures	(2,174)	(2,799)	(2,799)	(2,174)	(2,524)	(92,174)	(2,799)	(2,799)	(2,174)	(2,174)	(2,174)	(2,174)	(118,938)
Revenues													
Total Board Operations	(2,174)	(2,799)	(2,799)	(2,174)	(2,524)	(92,174)	(2,799)	(2,799)	(2,174)	(2,174)	(2,174)	(2,174)	(118,938)
1050 - Consultant													
Expenditures	(20,200)	(5,250)	(5,250)	(28,700)	(5,250)	(13,550)	(10,450)	(5,250)	(5,250)	(5,250)	(5,250)	(22,449)	(132,099)
Revenues													
Total Consultant	(20,200)	(5,250)	(5,250)	(28,700)	(5,250)	(13,550)	(10,450)	(5,250)	(5,250)	(5,250)	(5,250)	(22,449)	(132,099)
1060 - Insurance													
Expenditures	(380,000)			(5,000)			(5,000)						(390,000)
Revenues													
Total Insurance	(380,000)			(5,000)			(5,000)						(390,000)
1070 - Administrative Support													
Expenditures	(156,487)	(151,755)	(151,405)	(227,985)	(152,005)	(152,255)	(160,943)	(153,759)	(152,009)	(216,637)	(152,809)	(152,265)	(1,980,318)
Revenues	15,000			15,000			15,000			15,000			60,000
Total Administrative Support	(141,487)	(151,755)	(151,405)	(212,985)	(152,005)	(152,255)	(145,943)	(153,759)	(152,009)	(201,637)	(152,809)	(152,265)	(1,920,318)
1090 - Assessment District Administration Fees													
Expenditures													
Revenues								218,636			218,636		437,273
Total Assessment District Administration Fees								218,636			218,636		437,273
1100 - Security													
Expenditures	(10,033)	(9,874)	(9,715)	(9,874)	(9,715)	(10,033)	(10,335)	(9,350)	(10,170)	(9,842)	(10,335)	(9,842)	(119,119)
Revenues													
Total Security	(10,033)	(9,874)	(9,715)	(9,874)	(9,715)	(10,033)	(10,335)	(9,350)	(10,170)	(9,842)	(10,335)	(9,842)	(119,119)
1110 - Southgator / Publications													
Expenditures		(37,945)			(49,995)			(600)		(49,995)			(138,535)
Revenues													

SOUTHGATE RECREATION PARK DISTRICT
Fiscal Year 2026-27 Final Budget
General Fund Summary by Program

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Total Southgator/Publications		(37,945)			(49,995)			(600)		(49,995)			(138,535)
1150 - Recreation Department Support													
Expenditures	(118,413)	(108,129)	(108,449)	(150,141)	(105,886)	(106,996)	(112,155)	(108,532)	(120,448)	(146,765)	(117,099)	(109,534)	(1,412,547)
Revenues													
Total Recreation Department Support	(118,413)	(108,129)	(108,449)	(150,141)	(105,886)	(106,996)	(112,155)	(108,532)	(120,448)	(146,765)	(117,099)	(109,534)	(1,412,547)
1200 - Property Taxes													
Expenditures								(75,000)			(75,000)		(150,000)
Revenues								4,941,258			4,004,458		8,945,716
Total Property Taxes								4,866,258			3,929,458		8,795,716
1300 - Other Use of Money and Property													
Expenditures			(89,853)						(89,853)			(550,000)	(729,706)
Revenues	28,853	6,353	6,353	28,918	6,418	6,621	29,121	6,621	6,621	29,121	6,621	6,621	168,240
Total Other Use of Money and Property	28,853	6,353	(83,500)	28,918	6,418	6,621	29,121	6,621	(83,232)	29,121	6,621	(543,379)	(561,466)
2010 - Facility Costs													
Expenditures	(79,856)	(71,871)	(67,057)	(61,131)	(53,518)	(54,331)	(58,490)	(54,967)	(64,708)	(71,944)	(62,141)	(76,290)	(776,304)
Revenues	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	14,221
Total Facility Costs	(78,671)	(70,686)	(65,872)	(59,946)	(52,333)	(53,146)	(57,305)	(53,782)	(63,523)	(70,759)	(60,956)	(75,105)	(762,083)
3010 - Park Maintenance													
Expenditures	(238,781)	(233,371)	(233,371)	(322,211)	(233,371)	(236,871)	(248,933)	(234,839)	(234,839)	(323,488)	(234,984)	(710,895)	(3,485,954)
Revenues													
Total Park Maintenance	(238,781)	(233,371)	(233,371)	(322,211)	(233,371)	(236,871)	(248,933)	(234,839)	(234,839)	(323,488)	(234,984)	(710,895)	(3,485,954)
3030 - Equipment Maintenance													
Expenditures	(32,916)	(32,723)	(32,723)	(37,145)	(32,723)	(32,723)	(33,350)	(32,836)	(32,836)	(33,029)	(37,064)	(32,836)	(402,904)
Revenues													
Total Equipment Maintenance	(32,916)	(32,723)	(32,723)	(37,145)	(32,723)	(32,723)	(33,350)	(32,836)	(32,836)	(33,029)	(37,064)	(32,836)	(402,904)
3750 - Equipment													
Expenditures												(100,000)	(100,000)
Revenues													
Total Equipment												(100,000)	(100,000)
4010 - Facility Rentals													
Expenditures	(15,088)	(16,084)	(15,814)	(14,523)	(15,634)	(15,088)	(15,518)	(15,518)	(15,518)	(16,673)	(16,403)	(16,129)	(187,991)
Revenues	33,381	35,265	34,181	30,441	33,710	32,276	27,036	27,036	27,036	34,511	34,181	34,181	383,235
Total Facility Rentals	18,293	19,181	18,367	15,918	18,076	17,188	11,518	11,518	11,518	17,838	17,778	18,052	195,244
4020 - Park Rentals													
Expenditures	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(240)
Revenues	1,500	1,500	1,500	2,500	2,500				1,500	1,500	2,500	2,500	17,500
Total Park Rentals	1,480	1,480	1,480	2,480	2,480	(20)	(20)	(20)	1,480	1,480	2,480	2,480	17,260
5000 - Recreation Programs													

SOUTHGATE RECREATION PARK DISTRICT
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General Fund Summary by Program

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Expenditures	(100)	(50)	(100)			(350)	(50)				(100)		(750)
Revenues													
Total Recreation Programs	(100)	(50)	(100)			(350)	(50)				(100)		(750)
5010 - Senior Programs													
Expenditures	(1,671)	(2,116)	(1,766)	(1,966)	(1,821)	(1,621)	(1,621)	(1,766)	(1,771)	(1,766)	(2,116)	(2,116)	(22,116)
Revenues	10	10	10	10	10	10	10	10	10	10	10	10	120
Total Senior Programs	(1,661)	(2,106)	(1,756)	(1,956)	(1,811)	(1,611)	(1,611)	(1,756)	(1,761)	(1,756)	(2,106)	(2,106)	(21,996)
5040 - Special Interest Classes													
Expenditures	(2,183)	(2,508)	(2,508)	(2,365)	(2,584)	(2,678)	(2,824)	(2,812)	(2,812)	(2,812)	(2,812)	(2,812)	(31,710)
Revenues	595	3,281	3,281	3,281	3,281	3,281	3,281	4,031	4,031	4,031	4,031	4,031	40,436
Total Special Interest Classes	(1,588)	773	773	916	697	603	457	1,219	1,219	1,219	1,219	1,219	8,726
5050 - Exercise													
Expenditures	302	927	927	927	927	927	705	935	935	935	935	935	10,316
Revenues	(270)	(839)	(839)	(839)	(839)	(839)	(839)	(839)	(839)	(839)	(839)	(839)	(9,499)
Total Exercise Classes	32	88	88	88	88	88	(134)	96	96	96	96	96	817
5080 - Martial Arts													
Expenditures	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(3,116)
Revenues	372	372	372	372	372	372	372	372	372	372	372	372	4,458
Total Martial Arts	112	112	112	112	112	112	112	112	112	112	112	112	1,342
5120 - SRI													
Expenditures			(2,169)	(50)				(300)			(50)		(2,569)
Revenues			6,200								1,700		7,900
Total SRI			4,031	(50)				(300)			1,650		5,331
5180 - Day Camps													
Expenditures	(9,458)	(4,120)			(1,981)	(6,129)			(5,094)		(4,527)	(5,309)	(36,617)
Revenues	23,950	6,950			930	4,875			3,740			9,280	49,725
Total Day Camps	14,492	2,830			(1,051)	(1,254)			(1,354)		(4,527)	3,971	13,108
5200 - Rec Van Program													
Expenditures	(1,730)	(1,382)									(1,644)	(2,219)	(6,976)
Revenues											440		440
Total Rec Van Program	(1,730)	(1,382)									(1,204)	(2,219)	(6,536)
5210 - Operation Recreation													
Expenditures													
Revenues													
Total Operation Recreation													
5220 - Teen Program													
Expenditures			(730)	(700)	(525)	(350)	(700)	(700)	(350)	(700)	(800)		(5,555)

SOUTHGATE RECREATION PARK DISTRICT
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General Fund Summary by Program

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Revenues			1,440	1,440	1,080	1,080	1,440	1,440	720	1,440	1,440		11,520
Total Teen Program			710	740	555	730	740	740	370	740	640		5,965
6020 - Christmas Craft Fair													
Expenditures					(261)								(261)
Revenues					1,925								1,925
Total Christmas Craft Fair					1,664								1,664
6050 - Halloween Events													
Expenditures				(4,012)									(4,012)
Revenues				2,200									2,200
Total Halloween Events				(1,812)									(1,812)
6060 - Easter Events													
Expenditures										(983)			(983)
Revenues										1,075			1,075
Total Easter Events										92			92
6070 - Evening With Santa													
Expenditures						(1,934)							(1,934)
Revenues						500							500
Total Evening With Santa						(1,434)							(1,434)
6080 - Community Yard Sale													
Expenditures				(213)					(217)				(430)
Revenues				1,830					1,830				3,660
Total Community Yard Sale				1,617					1,613				3,230
6085 - Pictures in the Park													
Expenditures			(189)		(189)				(189)				(566)
Revenues			550		550				550				1,650
Total Pictures in the Park			361		361				361				1,084
6100 - Family Dance													
Expenditures								(678)					(678)
Revenues								580					580
Total Family Dance								(98)					(98)
6111 - Neighborhood Nite Out													
Expenditures		(1,467)											(1,467)
Revenues													
Total Neighborhood Nite Out		(1,467)											(1,467)

SOUTHGATE RECREATION PARK DISTRICT
Fiscal Year 2026-27 Final Budget
General Fund Summary by Program

	July	August	September	October	November	December	January	February	March	April	May	June	Total
6180 - My Pet Dog Show													
Expenditures			(100)										(100)
Revenues													
Total My Pet Dog Show			(100)										(100)
7000 - Sports Operations													
Expenditures	(201)	(201)	(201)	(201)	(201)	(201)	(201)	(201)	(201)	(201)	(201)	(201)	(2,412)
Revenues													
Total Sports Operations	(201)	(201)	(201)	(201)	(201)	(201)	(201)	(201)	(201)	(201)	(201)	(201)	(2,412)
7030 -Youth Basketball													
Expenditures					(1,321)	(6,367)	(3,843)	(4,068)	(3,344)	(301)	(60)		(19,305)
Revenues					2,000	20,250				2,325			24,575
Total Youth Basketball					679	13,883	(3,843)	(4,068)	(3,344)	2,024	(60)		5,270
7040 - Volleyball Leagues													
Expenditures	(1,204)	(643)	(2,028)	(657)	(1,005)	(719)	(643)	(643)	(817)	(1,589)	(643)	(1,043)	(11,634)
Revenues	600	480	3,880	360	3,760	360	480	480	480	4,000	480	480	15,840
Total Volleyball Leagues	(604)	(163)	1,852	(297)	2,755	(359)	(163)	(163)	(337)	2,411	(163)	(563)	4,206
7070 - Itty Bitty Sports													
Expenditures	(461)	(241)	(1,125)	(161)	(643)	(322)	(121)	(121)	(322)	(161)	(965)	(482)	(5,123)
Revenues	1,875	3,600			1,800		900		900		2,700	1,875	13,650
Total Itty Bitty Sports	1,414	3,359	(1,125)	(161)	1,157	(322)	779	(121)	578	(161)	1,735	1,393	8,527
7080 - Jr. Giants													
Expenditures	(2,192)	(319)						(259)			(159)	(1,673)	(4,602)
Revenues													
Total T-Ball	(2,192)	(319)						(259)			(159)	(1,673)	(4,602)
7090 - Flag Football													
Expenditures	(478)	(6,049)	(1,894)	(2,650)	(3,184)				(4,801)	(1,929)	(3,885)	(1,434)	(26,305)
Revenues	1,125	18,750							15,000		1,250	1,000	37,125
Total Flag Football	647	12,701	(1,894)	(2,650)	(3,184)				10,199	(1,929)	(2,635)	(434)	10,820
7170 - Pickle Ball													
Expenditures	(15)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(15)	(330)
Revenues	108	276	513	465	342	342	468	456	513	513	456	276	4,728
Total Multi Sports	93	246	483	435	312	312	438	426	483	483	426	261	4,398
8000 - Aquatics													
Expenditures	(19,765)	(8,448)	(6,139)	(6,139)				(7,620)	(3,743)	(3,212)	(23,525)	(12,478)	(91,068)
Revenues													
Total Aquatics	(19,765)	(8,448)	(6,139)	(6,139)				(7,620)	(3,743)	(3,212)	(23,525)	(12,478)	(91,068)
8010 - Swim Lessons													

SOUTHGATE RECREATION PARK DISTRICT
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General Fund Summary by Program

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Expenditures	(21,523)	(9,622)	(1,968)								(3,021)	(25,473)	(61,606)
Revenues	35,850	19,600	3,600								1,800	38,742	99,592
Total Swim Lessons	14,327	9,978	1,632								(1,221)	13,269	37,986
8020 - Recreation Swim													
Expenditures	(26,268)	(12,850)									(8,091)	(55,508)	(102,716)
Revenues	26,675	9,020									2,700	18,660	57,055
Total Recreation Swim	407	(3,830)									(5,391)	(36,848)	(45,661)
8030 - Lifeguarding Classes													
Expenditures			(2,090)	(1,840)	(268)			(2,108)	(8,417)	(5,871)			(20,593)
Revenues			320		320			320		320			1,280
Total Lifeguarding Classes			(1,770)	(1,840)	52			(1,788)	(8,417)	(5,551)			(19,313)
8040 - Pool Rentals													
Expenditures	(1,596)	(1,916)	(320)									(2,500)	(6,331)
Revenues	2,890	4,340	960									5,975	14,165
Total Pool Rentals	1,294	2,424	640									3,475	7,834
8050 - Aqua Fitness Class													
Expenditures	(2,179)	(1,089)	(719)	(640)					(826)	(661)	(851)	(2,393)	(9,357)
Revenues	2,513	1,600	1,350	1,000					1,250	1,000	1,200	2,263	12,175
Total Aqua Fitness Class	334	511	631	360					424	339	349	(130)	2,818
8100 - Aquatics Special Events													
Expenditures	(843)	(1,039)		(1,610)						(894)		(1,336)	(5,722)
Revenues	2,390	1,140		850						920		1,040	6,340
Total Aquatics Special Events	1,547	101		(760)						26		(296)	618
8130 - Sac Town Tsunami													
Expenditures	(3,832)		(3,047)	(3,047)	(3,047)			(4,434)	(7,532)	(7,616)	(3,870)	(3,666)	(40,092)
Revenues	8,696		3,528	3,528				9,240	12,516	17,683	6,384	8,316	69,891
Total Sac Town Tsunami	4,864		481	481	(3,047)			4,806	4,984	10,067	2,514	4,650	29,799
Total Expenditures	(1,178,187)	(758,500)	(765,251)	(919,300)	(710,373)	(784,714)	(694,745)	(752,860)	(799,942)	(927,193)	(806,278)	(1,926,344)	(11,023,689)
Total Revenues	193,237	114,561	70,062	94,219	61,022	71,990	80,131	5,212,503	79,092	115,844	4,293,382	637,645	11,023,689
Difference	(984,950)	(643,939)	(695,189)	(825,081)	(649,351)	(712,724)	(614,614)	4,459,643	(720,850)	(811,349)	3,487,104	(1,288,699)	0

General Fund Budget Detail by Program



SOUTHGATE RECREATION PARK DISTRICT
Fiscal Year 2026-27 Final Budget
General Fund Detail by Program

	July	August	September	October	November	December	January	February	March	April	May	June	Total
0000 - General													
Expenditures													
Revenues													
Total - 0000 General													
1000 - General													
Expenditures													
Revenues:													
9700-999-1000 FUND BALANCE												500,000	500,000
Total Revenues												500,000	500,000
Total - 1000 General													
1010 - Personnel													
Expenditures:													
1230-999-1010 INSURANCE - PERSONNEL	(19,000)	(19,000)	(19,000)	(19,000)	(19,000)	(19,000)	(19,950)	(19,950)	(19,950)	(19,950)	(19,950)	(19,950)	(233,700)
1250-999-1010 UNEMPLOYMENT - PERSONNEL		(11,000)			(11,000)			(11,000)			(11,000)		(44,000)
1280-999-1010 HEALTH CARE RETIREES - DISTRICT WIDE	(425)	(425)	(425)	(425)	(425)	(20,425)	(425)	(425)	(425)	(425)	(425)	(425)	(25,100)
2005-999-1010 ADVERTISING - JOB ANNOUNCE	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(6,000)
2022-999-1010 BOOKS & PERIODICALS - PERSONNEL							(2,000)						(2,000)
2029-999-1010 BUSINESS/CONFERENCE - STAFF	(380)	(380)	(380)	(380)	(380)	(380)	(400)	(400)	(400)	(400)	(400)	(400)	(4,680)
2061-999-1010 MEMBERSHIPS - STAFF						(300)							(300)
2076-999-1010 OFFICE SUPPLIES - PERSONNEL	(180)	(180)	(180)	(180)	(180)	(4,180)	(2,480)	(180)	(180)	(180)	(180)	(180)	(8,460)
2313-999-1010 UNIFORMS - DISTRICT				(8,000)					(9,000)				(17,000)
2852-999-1010 RECREATION SUPPLIES - PERSONNEL	(2,000)			(2,000)		(4,000)					(2,000)		(10,000)
Total Expenditures	(22,485)	(31,485)	(20,485)	(30,485)	(31,485)	(48,785)	(25,755)	(32,455)	(30,455)	(21,455)	(34,455)	(21,455)	(351,240)
Revenues													
Total Personnel	(22,485)	(31,485)	(20,485)	(30,485)	(31,485)	(48,785)	(25,755)	(32,455)	(30,455)	(21,455)	(34,455)	(21,455)	(351,240)
1020 - Board Operations													
Expenditures:													
1124-999-1020 BOARD SALARIES	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(24,000)
1220-999-1020 SOCIAL SECURITY - BOARD OPERATIONS	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(29)	(348)
1240-999-1020 WORKERS' COMP - BOARD OPERATIONS	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(240)
2029-999-1020 BUSINESS/CONFERENCE - BOARD		(625)	(625)				(625)	(625)					(2,500)
2076-999-1020 OFFICE SUPPLIES - BOARD OPERATIONS	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(1,500)
2085-999-1020 PRINTING - BOARD OPERATIONS					(350)								(350)
2817-999-1020 ELECTION SERVICES - DISTRICT WIDE BOARD OPERATIONS						(90,000)							(90,000)
Total Expenditures	(2,174)	(2,799)	(2,799)	(2,174)	(2,524)	(92,174)	(2,799)	(2,799)	(2,174)	(2,174)	(2,174)	(2,174)	(118,938)
Revenues													
Total Board Operations	(2,174)	(2,799)	(2,799)	(2,174)	(2,524)	(92,174)	(2,799)	(2,799)	(2,174)	(2,174)	(2,174)	(2,174)	(118,938)
1050 - Consultant													
Expenditures:													
2505-999-1050 ACCOUNTING SERVICES - DISTRICT WIDE CONSULTANT	(13,200)			(24,200)		(8,300)	(5,200)						(50,900)
2531-999-1050 LEGAL SERVICE - DISTRICT WIDE CONSULTANT	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(24,000)
2591-999-1050 CONSULTANT - DISTRICT WIDE	(5,000)	(3,250)	(3,250)	(2,500)	(3,250)	(3,250)	(3,250)	(3,250)	(3,250)	(3,250)	(3,250)	(20,449)	(57,199)
Total Expenditures	(20,200)	(5,250)	(5,250)	(28,700)	(5,250)	(13,550)	(10,450)	(5,250)	(5,250)	(5,250)	(5,250)	(22,449)	(132,099)
Revenues													
Total Consultant	(20,200)	(5,250)	(5,250)	(28,700)	(5,250)	(13,550)	(10,450)	(5,250)	(5,250)	(5,250)	(5,250)	(22,449)	(132,099)
1060 - Insurance													

SOUTHGATE RECREATION PARK DISTRICT
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General Fund Detail by Program

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Expenditures:													
2053-999-1060 PROPERTY LIABILITY INSURANCE	(380,000)			(5,000)			(5,000)						(390,000)
Total Expenditures	(380,000)			(5,000)			(5,000)						(390,000)
Revenues													
Total Insurance	(380,000)			(5,000)			(5,000)						(390,000)
1070 - Administrative Support													
Expenditures:													
1110-999-1070 FULL TIME SALARIES - ADMINISTRATION	(96,021)	(94,371)	(94,371)	(146,184)	(94,371)	(94,371)	(98,771)	(94,371)	(94,371)	(146,184)	(94,371)	(94,373)	(1,242,130)
1121-999-1070 PART TIME SALARIES - ADMINISTRATION	(7,267)	(7,267)	(7,267)	(11,164)	(7,267)	(7,267)	(7,267)	(7,267)	(7,267)	(11,164)	(7,267)	(7,267)	(95,002)
1210-999-1070 RETIREMENT - ADMINISTRATION	(9,536)	(9,371)	(9,371)	(14,552)	(9,371)	(9,371)	(9,811)	(9,371)	(9,371)	(14,550)	(9,371)	(9,374)	(123,419)
1220-999-1070 SOCIAL SECURITY - ADMIN SUPPORT	(6,365)	(6,365)	(6,365)	(9,547)	(6,365)	(6,365)	(6,365)	(6,365)	(6,365)	(9,547)	(6,365)	(6,365)	(82,743)
1230-999-1070 INSURANCE - ADMINISTRATION	(13,100)	(13,100)	(13,100)	(13,100)	(13,100)	(13,100)	(13,704)	(13,704)	(13,704)	(13,704)	(13,704)	(13,704)	(160,825)
1240-999-1070 WORKERS' COMP - ADMINISTRATION	(1,098)	(1,081)	(1,081)	(1,638)	(1,081)	(1,081)	(1,125)	(1,081)	(1,081)	(1,638)	(1,081)	(1,081)	(14,149)
2005-999-1070 ADVERTISING - ADMINISTRATION	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(1,200)
2022-999-1070 BOOKS & PERIODICALS - ADMINISTRATION				(1,200)		(500)	(500)				(800)		(3,000)
2029-999-1070 BUSINESS/CONFERENCE - ADMINISTRATION	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(9,000)
2039-999-1070 EMPLOYEE TRANSPORTATION - ADMINISTRATION DEPT	(425)	(425)	(425)	(425)	(425)	(425)	(425)	(425)	(425)	(425)	(425)	(425)	(5,100)
2061-999-1070 MEMBERSHIPS - DISTRICT	(3,500)	(600)	(250)	(11,000)	(600)	(600)	(3,800)	(2,000)	(250)	(250)	(250)	(250)	(23,350)
2066-999-1070 PHOTOGRAPHIC SUPPLIES - ADMINISTRATION					(250)							(250)	(500)
2076-999-1070 OFFICE SUPPLIES - ADMINISTRATION	(1,875)	(1,875)	(1,875)	(1,875)	(1,875)	(1,875)	(1,875)	(1,875)	(1,875)	(1,875)	(1,875)	(1,875)	(22,500)
2081-999-1070 POSTAGE - ADMINISTRATION	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(12,000)
2085-999-1070 PRINTING - ADMINISTRATION	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(7,500)
2197-999-1070 TELEPHONE-ADMINISTRATION	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(6,000)
2261-999-1070 OFFICE EQUIPMENT SERVICE - ADMINISTRATION	(925)	(925)	(925)	(925)	(925)	(925)	(925)	(925)	(925)	(925)	(925)	(925)	(11,100)
2275-950-1070 RENTS/LEASES - ADMINISTRATION	(1,750)	(1,750)	(1,750)	(1,750)	(1,750)	(1,750)	(1,750)	(1,750)	(1,750)	(1,750)	(1,750)	(1,750)	(21,000)
2503-999-1070 PAYROLL SERVICES	(5,150)	(5,150)	(5,150)	(5,150)	(5,150)	(5,150)	(5,150)	(5,150)	(5,150)	(5,150)	(5,150)	(5,150)	(61,800)
2811-999-1070 COMPUTER SERVICES/SUPPLIES-ADMIN	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)	(6,500)	(78,000)
Total Expenditures	(156,487)	(151,755)	(151,405)	(227,985)	(152,005)	(152,255)	(160,943)	(153,759)	(152,009)	(216,637)	(152,809)	(152,265)	(1,980,318)
Revenues:													
9790-999-1070 OTHER REVENUE - DISTRICT WIDE ADMIN SUPPORT	15,000			15,000			15,000			15,000			60,000
Total Revenues	15,000			15,000			15,000			15,000			60,000
Total Administrative Support	(141,487)	(151,755)	(151,405)	(212,985)	(152,005)	(152,255)	(145,943)	(153,759)	(152,009)	(201,637)	(152,809)	(152,265)	(1,920,318)
1090 - Assessment District Administration Fees													
Expenditures													
Revenues:													
9699-999-1090 ASSESSMENT DISTRICT ADMINISTRATION FEES								218,636			218,636		437,273
Total Revenues								218,636			218,636		437,273
Total Assessment District Administration Fees								218,636			218,636		437,273
1100 - Security													
Expenditures:													
2571-999-1100 SECURITY SERVICES - DISTRICT	(10,033)	(9,874)	(9,715)	(9,874)	(9,715)	(10,033)	(10,335)	(9,350)	(10,170)	(9,842)	(10,335)	(9,842)	(119,119)
Total Expenditures	(10,033)	(9,874)	(9,715)	(9,874)	(9,715)	(10,033)	(10,335)	(9,350)	(10,170)	(9,842)	(10,335)	(9,842)	(119,119)
Revenues													
Total Security	(10,033)	(9,874)	(9,715)	(9,874)	(9,715)	(10,033)	(10,335)	(9,350)	(10,170)	(9,842)	(10,335)	(9,842)	(119,119)
1110 - Southgator / Publications													

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	July	August	September	October	November	December	January	February	March	April	May	June	Total
Expenditures:													
2005-999-1110 ADVERTISING - PROMOTIONS								(600)					(600)
2081-999-1110 POSTAGE - PUBLICATIONS					(12,000)					(12,000)			(24,000)
2085-999-1110 PRINTING - PUBLICATIONS		(29,645)			(29,645)					(29,645)			(88,935)
2591-999-1110 CONSULTANT - SOUTHGATOR/PUBLICATIONS		(8,300)			(8,350)					(8,350)			(25,000)
Total Expenditures		(37,945)			(49,995)			(600)		(49,995)			(138,535)
Revenues													
Total Southgator/Publications		(37,945)			(49,995)			(600)		(49,995)			(138,535)
1150 - Recreation Department Support													
Expenditures:													
1110-910-1150 FULL TIME SALARIES - RECREATION DEPT SUPPORT	(56,884)	(55,534)	(55,534)	(85,220)	(55,534)	(55,534)	(59,134)	(55,534)	(55,534)	(85,220)	(55,534)	(55,538)	(730,731)
1121-501-1150 PART TIME SALARIES - RIZAL REC DEPT SUPPORT	(3,655)	(3,655)	(3,655)	(3,655)	(3,655)	(3,655)	(3,870)	(3,870)	(3,870)	(3,870)	(3,870)	(3,870)	(45,150)
1121-502-1150 PART TIME SALARIES - FRUITRIDGE REC DEPT SUPPORT	(2,111)	(2,052)	(2,408)	(2,124)	(2,012)	(1,755)	(1,715)	(1,616)	(2,606)	(1,814)	(2,111)	(2,210)	(24,535)
1121-509-1150 PART TIME SALARIES - O'BRIEN CTR REC DEPT SUPPORT	(3,655)	(3,655)	(3,655)	(3,655)	(3,655)	(3,655)	(3,870)	(3,870)	(3,870)	(3,870)	(3,870)	(3,870)	(45,150)
1121-990-1150 PART TIME SALARIES - RECREATION DEPT SUPPORT	(5,021)	(4,850)	(3,138)	(4,764)	(2,881)	(4,079)	(3,070)	(4,360)	(3,328)	(4,704)	(7,671)	(4,660)	(52,525)
1210-910-1150 RETIREMENT - VARIOUS RECREATION	(6,730)	(6,565)	(6,565)	(10,037)	(6,565)	(6,565)	(7,005)	(6,565)	(6,565)	(10,037)	(6,565)	(6,565)	(86,331)
1220-501-1150 SOCIAL SECURITY - RIZAL - REC DEPT SUPPORT	(280)	(280)	(280)	(280)	(280)	(280)	(296)	(296)	(296)	(296)	(296)	(296)	(3,454)
1220-502-1150 SOCIAL SECURITY - FRUITRIDGE - REC DEPT SUPPORT	(161)	(157)	(184)	(163)	(154)	(134)	(131)	(124)	(199)	(139)	(161)	(169)	(1,877)
1220-509-1150 SOCIAL SECURITY - O'BRIEN CTR RECREATION SUPPORT	(280)	(280)	(280)	(280)	(280)	(280)	(296)	(296)	(296)	(296)	(296)	(296)	(3,454)
1220-910-1150 SOCIAL SECURITY - RECREATION SUPPORT	(5,822)	(5,683)	(5,552)	(8,332)	(5,532)	(5,624)	(5,884)	(5,646)	(5,567)	(8,328)	(5,899)	(5,669)	(73,537)
1220-990-1150 SOCIAL SECURITY - MULTIPLE LOCATIONS			(39)			(39)			(41)		(44)		(163)
1230-910-1150 INSURANCE - RECREATION DEPARTMENT SUPPORT	(9,581)	(9,581)	(9,581)	(9,581)	(9,581)	(9,581)	(10,538)	(10,538)	(10,538)	(10,538)	(10,538)	(10,538)	(120,714)
1240-501-1150 WORKERS' COMP - RIZAL REC DEPARTMENT SUPPORT	(146)	(146)	(146)	(146)	(146)	(146)	(155)	(155)	(155)	(155)	(155)	(155)	(1,806)
1240-502-1150 WORKERS' COMP - FRUITRIDGE- REC DEPT SUPPORT	(84)	(82)	(96)	(85)	(80)	(70)	(69)	(65)	(104)	(73)	(84)	(88)	(981)
1240-509-1150 WORKERS' COMP - O'BRIEN CTR RECREATION SUPPORT	(146)	(146)	(146)	(146)	(146)	(146)	(155)	(155)	(155)	(155)	(155)	(155)	(1,806)
1240-910-1150 WORKERS COMP - RECREATION SUPPORT	(3,044)	(2,972)	(2,903)	(4,357)	(2,893)	(2,941)	(3,076)	(2,952)	(2,911)	(4,354)	(3,084)	(2,964)	(38,451)
1240-990-1150 WORKERS' COMP - RECREATION SUPPORT			(20)			(20)			(22)		(23)		(85)
2005-910-1150 ADVERTISING - RECREATION SUPPORT	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(1,200)
2022-910-1150 BOOKS & PERIODICALS - RECREATION	(75)					(75)							(150)
2029-910-1150 BUSINESS/CONFERENCE - RECREATION	(225)	(225)	(2,000)	(3,000)	(225)	(225)	(225)	(225)	(6,500)	(225)	(225)	(225)	(13,525)
2039-910-1150 EMPLOYEE TRANSPORTATION - RECREATION DEPARTMENT	(950)	(950)	(950)	(950)	(950)	(950)	(950)	(950)	(950)	(950)	(950)	(950)	(11,400)
2061-910-1150 MEMBERSHIPS-RECREATION	(145)	(145)	(145)	(145)	(145)	(145)	(145)	(145)	(145)	(145)	(145)	(145)	(1,740)
2076-501-1150 OFFICE SUPPLIES - RIZAL SUPPORT	(225)	(225)	(225)	(225)	(225)	(225)	(225)	(225)	(225)	(225)	(225)	(225)	(2,700)
2076-502-1150 OFFICE SUPPLIES - FRUITRIDGE SUPPORT	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(95)	(1,140)
2076-509-1150 OFFICE SUPPLIES - O'BRIEN CTR	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(2,100)
2076-910-1150 OFFICE SUPPLIES - RECREATION DEPARTMENT	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(2,100)
2085-910-1150 PRINTING - RECREATION DEPT SUPPORT	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(1,500)
2197-910-1150 TELEPHONE-RECREATION DEPARTMENT	(351)	(351)	(351)	(526)	(351)	(351)	(351)	(351)	(351)	(526)	(351)	(351)	(4,559)
2206-910-1150 AUTO MAINTENACE -RECREATION DEPAR-RECREATION DE	(250)			(250)		(250)				(250)			(1,000)
2261-501-1150 OFFICE EQUIPMENT SERVICE - RIZAL SUPPORT	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(1,800)
2261-502-1150 OFFICE EQUIPMENT SERVICE - FRUITRIDGE SUPPORT	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(900)
2261-509-1150 OFFICE EQUIPMENT SERVICE - O'BRIEN CTR	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(2,400)
2275-501-1150 RENTS/LEASES - RIZAL SUPPORT	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(3,000)
2275-502-1150 RENTS/LEASES - FRUITRIDGE COMMUNITY CENTER	(161)	(161)	(161)	(161)	(161)	(161)	(161)	(161)	(161)	(161)	(161)	(161)	(1,932)
2275-509-1150 RENTS/LEASES - O'BRIEN CTR RECREATION SUPPORT	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(3,000)
2313-910-1150 UNIFORMS - RECREATION	(1,500)	(125)	(125)	(1,750)	(125)	(125)	(125)	(125)	(5,750)	(125)	(125)	(125)	(10,125)
2515-910-1150 ARMORED CAR SERVICES - RECREATION	(1,305)	(1,305)	(1,305)	(1,305)	(1,305)	(1,305)	(1,305)	(1,305)	(1,305)	(1,305)	(1,305)	(1,305)	(15,660)
2541-910-1150 PERSONNEL SERVICES - RECREATION	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(2,100)
2542-910-1150 BANK CHARGES - REC DEPARTMENT	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	(25,200)
2544-910-1150 SAFETY SUPPLIES-RECREATION DEPART-RECREATION DEF	(150)												(150)
2811-501-1150 COMPUTER SERVICES/SUPPLIES - RIZAL SUPPORT	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(675)	(8,100)
2811-502-1150 COMPUTER SERVICE/SUPPLIES FRUITRIDGE	(610)	(610)	(610)	(610)	(610)	(610)	(610)	(610)	(610)	(610)	(610)	(610)	(7,320)
2811-509-1150 COMPUTER SERVICES/SUPPLIES - O'BRIEN CTR REC SUPP	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(6,000)
2811-910-1150 COMPUTER SERVICES/SUPPLIES - RECREATION DEPT	(7,000)	(3,250)	(3,250)	(3,250)	(3,250)	(3,250)	(3,250)	(3,250)	(3,250)	(3,250)	(7,500)	(3,250)	(47,000)
2852-509-1150 RECREATION SUPPLIES - O'BRIEN RECREATION SUPPORT	(75)					(75)							(150)
2852-910-1150 RECREATION SUPPLIES - RECREATION DEPARTMENT SUPP	(2,745)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(3,845)

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	July	August	September	October	November	December	January	February	March	April	May	June	Total
Total Expenditures	(118,413)	(108,129)	(108,449)	(150,141)	(105,886)	(106,996)	(112,155)	(108,532)	(120,448)	(146,765)	(117,099)	(109,534)	(1,412,547)
Revenues													
Total Recreation Department Support	(118,413)	(108,129)	(108,449)	(150,141)	(105,886)	(106,996)	(112,155)	(108,532)	(120,448)	(146,765)	(117,099)	(109,534)	(1,412,547)
1200 - Property Taxes													
Expenditures:													
2507-999-1200 PROPERTY TAX ALLOCATION FEE								(75,000)			(75,000)		(150,000)
Total Expenditures								(75,000)			(75,000)		(150,000)
Revenues:													
9101-999-1200 PROPERTY TAXES - CURRENT SECURED								4,351,338			3,706,695		8,058,033
9102-999-1200 PROPERTY TAXES - CURRENT UNSECURED								295,138			2,981		298,119
9103-999-1200 PROPERTY TAXES - CURRENT SUPPLEMENTAL								69,874			69,874		139,748
9104-999-1200 PROPERTY TAXES - SECURED DELINQUENT								33,619			33,619		67,238
9105-999-1200 PROPERTY TAX - SUPPLEMENTAL DELINQUENT								7,260			7,260		14,519
9106-999-1200 PROPERTY TAXES - UNITARY								44,187			44,187		88,373
9130-999-1200 PROPERTY TAXES - PRIOR UNSECURED								1,448			1,448		2,895
9140-999-1200 PROPERTY TAXES - PENALTY								250			250		499
9196-999-1200 REDEVELOPMENT RESIDUAL ALLOCATION - PROP. TAX								112,875			112,875		225,750
9522-999-1200 HOPTR - HOMEOWNERS PROP TAX RELIEF								25,271			25,271		50,542
Total Revenues								4,941,258			4,004,458		8,945,716
Total Property Taxes								4,866,258			3,929,458		8,795,716
1300 - Other Use of Money and Property													
Expenditures:													
5980-999-1300 TRANSFER OUT - DEBT - GENERAL FUND-			(89,853)						(89,853)				(179,706)
5981-999-1300 TRANSFERS OUT - CAP PROJECTS - GF												(550,000)	(550,000)
Total Expenditures			(89,853)						(89,853)			(550,000)	(729,706)
Revenues:													
9410-999-1300 INTEREST INCOME	25,000	2,500	2,500	25,000	2,500	2,500	25,000	2,500	2,500	25,000	2,500	2,500	120,000
9439-990-1300 GROUND LEASE REVENUE	3,853	3,853	3,853	3,918	3,918	4,121	4,121	4,121	4,121	4,121	4,121	4,121	48,240
Total Revenues	28,853	6,353	6,353	28,918	6,418	6,621	29,121	6,621	6,621	29,121	6,621	6,621	168,240
Total Other Use of Money and Property	28,853	6,353	(83,500)	28,918	6,418	6,621	29,121	6,621	(83,232)	29,121	6,621	(543,379)	(561,466)
2010 - Facility Costs													
Expenditures:													
1110-990-2010 FULL TIME SALARIES - FACILITIES MAINT (VARIOUS LOC	(10,118)	(9,818)	(9,818)	(14,847)	(9,818)	(9,818)	(10,618)	(9,818)	(9,818)	(14,847)	(9,818)	(9,818)	(128,972)
1121-502-2010 PART TIME SALARIES - FRUITRIDGE MAINTENANCE	(1,352)	(1,352)	(1,352)	(1,352)	(1,352)	(1,352)	(1,400)	(1,400)	(1,400)	(1,400)	(1,400)	(1,400)	(16,512)
1121-503-2010 PART TIME SALARIES - FLORIN CREEK MAINTENANCE	(338)	(338)	(338)	(338)	(338)	(338)	(350)	(350)	(350)	(350)	(350)	(350)	(4,128)
1121-504-2010 PART TIME SALARIES - FLETCHER FARM MAINTENANCE	(541)	(541)	(541)	(541)	(541)	(541)	(560)	(560)	(560)	(560)	(560)	(560)	(6,605)
1121-509-2010 PART TIME SALARIES - O'BRIEN CTR FACILITY MAINT	(1,619)	(1,619)	(1,619)	(1,619)	(1,619)	(1,619)	(1,672)	(1,672)	(1,672)	(1,672)	(1,672)	(1,672)	(19,747)
1121-553-2010 PART TIME SALARIES - C THOMPSON AQUATIC CTR MAINT	(264)	(264)	(264)	(264)	(264)	(264)	(264)	(264)	(264)	(264)	(264)	(264)	(3,168)
1220-502-2010 SOCIAL SECURITY - FRUITRIDGE FACILITY MAINTENANCE	(1,034)	(1,034)	(1,034)	(1,034)	(1,034)	(1,034)	(1,071)	(1,071)	(1,071)	(1,071)	(1,071)	(1,071)	(12,632)
1220-503-2010 SOCIAL SECURITY - FLORIN CREEK FACILITY MAINT.	(26)	(26)	(26)	(26)	(26)	(26)	(27)	(27)	(27)	(27)	(27)	(27)	(316)
1220-504-2010 SOCIAL SECURITY - FLETCHER FARM FACILITY MAINT.	(41)	(41)	(41)	(41)	(41)	(41)	(43)	(43)	(43)	(43)	(43)	(43)	(505)
1220-509-2010 SOCIAL SECURITY - O'BRIEN CTR FACILITY MAINT.	(124)	(124)	(124)	(124)	(124)	(124)	(128)	(128)	(128)	(128)	(128)	(128)	(1,511)
1220-553-2010 SOCIAL SECURITY - C THOMPSON AQUATIC CTR MAINT	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(242)
1240-502-2010 WORKERS' COMP - FRUITRIDGE FACILITY MAINTENANCE	(54)	(54)	(54)	(54)	(54)	(54)	(56)	(56)	(56)	(56)	(56)	(56)	(660)
1240-503-2010 WORKERS' COMP - FLORIN CREEK FACILITY MAINTENANCE	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(165)
1240-504-2010 WORKERS' COMP - FLETCHER FARM FACILITY MAINT.	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(22)	(264)

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	July	August	September	October	November	December	January	February	March	April	May	June	Total
1240-509-2010 WORKERS' COMP - O'BRIEN CTR FACILITY MAINT.	(65)	(65)	(65)	(65)	(65)	(65)	(67)	(67)	(67)	(67)	(67)	(67)	(790)
1240-553-2010 WORKERS' COMP - C THOMPSON AQUATIC CTR MAINT	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(11)	(127)
2104-501-2010 HORTICULTURAL SUPPLIES - RIZAL CENTER	(50)						(50)						(100)
2104-502-2010 HORTICULTURAL SUPPLIES - FRUITRIDGE CENTER	(25)						(25)						(50)
2104-504-2010 HORTICULTURAL SUPPLIES - FLETCHER FARM COMM CENTER				(50)				(50)				(50)	(150)
2104-509-2010 HORTICULTURAL SUPPLIES - O'BRIEN CENTER	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(600)
2104-510-2010 HORTICULTURAL SUPPLIES-SCOTT HOKAMA SUPPORT FAC	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(2,400)
2111-501-2010 VANDALISM - RIZAL CENTER	(75)						(75)						(150)
2111-502-2010 VANDALISM - FRUITRIDGE COMMUNITY CENTER	(50)						(50)						(100)
2111-503-2010 VANDALISM - FLORIN CREEK RECREATION CENTER	(75)						(75)						(150)
2111-504-2010 VANDALISM - FLETCHER FARM COMM CENTER	(75)						(75)						(150)
2111-505-2010 VANDALISM - CROFOOT CLUBHOUSE	(250)				(250)			(250)					(750)
2111-507-2010 VANDALISM - FRUITRIDGE HEAD START	(125)						(125)						(250)
2111-509-2010 VANDALISM - O'BRIEN CTR	(75)			(75)					(75)			(75)	(300)
2111-510-2010 VANDALISM-SCOTT HOKAMA SUPPORT FACILITY-	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(65)	(780)
2111-552-2010 VANDALISM - FRUITRIDGE AQUATICS										(485)		(1,026)	(1,511)
2111-553-2010 VANDALISM - CHRISTINE THOMPSON AQUATIC CENTER	(100)						(100)						(200)
2112-501-2010 BUILDING SUPPLIES - RIZAL CENTER	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(5,400)
2112-502-2010 BUILDING SUPPLIES - FRUITRIDGE CENTER	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(3,900)
2112-503-2010 BUILDING SUPPLIES - FLORIN CREEK CENTER	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(2,100)
2112-504-2010 BUILDING SUPPLIES - FLETCHER FARM COMM CENTER	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(900)
2112-505-2010 BUILDING SUPPLIES - CROFOOT CLUBHOUSE	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(50)	(600)
2112-506-2010 BUILDING SUPPLIES - SHELDON OFFICE	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(5,400)
2112-507-2010 BUILDING SUPPLIES - FRUITRIDGE HEAD START	(100)												(100)
2112-508-2010 BUILDING SUPPLIES - CORPORATION YD	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(3,300)
2112-509-2010 BUILDING SUPPLIES - O'BRIEN CTR	(900)	(900)	(900)	(900)	(900)	(500)	(500)	(500)	(900)	(900)	(900)	(900)	(9,600)
2112-510-2010 BUILDING SUPPLIES - SCOTT HOKAMA SUPPORT FACILITY-	(550)	(550)	(550)	(550)	(550)	(550)	(550)	(550)	(550)	(550)	(550)	(550)	(6,600)
2112-552-2010 BUILDING SUPPLIES - FRUITRIDGE POOL	(155)		(119)				(178)	(173)		(296)	(100)	(262)	(1,283)
2112-553-2010 BUILDING SUPPLIES - CHRISTINE THOMPSON AQUATIC CTR	(1,097)	(1,097)	(417)	(196)	(196)	(54)	(1,253)	(424)	(305)	(1,097)	(1,270)	(1,276)	(8,682)
2114-501-2010 BUILDING SERVICES - RIZAL	(1,607)	(616)	(408)	(1,007)	(623)	(3,198)	(1,257)	(466)	(408)	(1,007)	(460)	(808)	(11,863)
2114-502-2010 BUILDING SERVICES - FRUITRIDGE CENTER	(1,155)	(500)	(500)	(755)	(500)	(1,000)	(1,255)	(500)	(500)	(755)	(500)	(500)	(8,418)
2114-503-2010 BUILDING SERVICES - FLORIN CREEK CENTER	(788)	(500)	(500)	(788)	(500)	(1,000)	(788)	(500)	(500)	(788)	(500)	(500)	(7,650)
2114-504-2010 BUILDING SERVICES - FLETCHER FARM COMM CENTER	(433)	(100)	(100)	(433)	(100)	(100)	(433)	(100)	(100)	(433)	(100)	(100)	(2,532)
2114-505-2010 BUILDING SERVICES - CROFOOT	(143)	(100)	(100)	(143)	(100)	(100)	(143)	(100)	(100)	(143)	(100)	(100)	(1,372)
2114-506-2010 BUILDING SERVICES - SHELDON ADMINISTRATION OFFICE	(925)	(925)	(925)	(925)	(925)	(925)	(925)	(925)	(925)	(925)	(925)	(925)	(11,100)
2114-507-2010 BUILDING SERVICES - HEADSTART FRUITRIDGE	(262)	(125)	(125)	(262)	(125)	(125)	(262)	(125)	(125)	(262)	(125)	(125)	(2,048)
2114-508-2010 BUILDING SERVICES - CORPORATION YARD	(295)	(295)	(295)	(295)	(295)	(295)	(295)	(295)	(295)	(295)	(295)	(295)	(3,540)
2114-509-2010 BUILDING SERVICE - O'BRIEN CTR	(1,116)	(506)	(9,200)	(789)	(3,728)	(200)	(789)	(506)	(200)	(789)	(506)	(200)	(18,528)
2114-510-2010 BUILDING SERVICES - SCOTT HOKAMA SUPPORT FACILITY	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(7,200)
2114-552-2010 BUILDING SERVICES - FRUITRIDGE SWIM CENTER	(400)	(401)	(200)	(250)				(300)	(400)	(300)			(2,251)
2114-553-2010 BUILDING SERVICES - CHRISTINE THOMPSON AQUATIC CTF	(1,914)	(1,605)	(1,980)	(1,894)	(1,665)	(1,650)	(1,650)	(1,650)	(1,650)	(1,928)	(1,780)	(9,055)	(28,421)
2122-552-2010 CHEMICAL SUPPLIES - FRUITRIDGE POOL	(2,969)	(3,445)		(1,037)		(1,240)			(1,415)	(1,772)	(1,655)		(13,534)
2122-553-2010 CHEMICAL SUPPLIES - CHRISTINE THOMPSON AQUATIC CTI	(12,159)	(15,565)	(8,538)	(2,885)	(4,089)	(2,326)	(659)	(1,249)	(4,581)	(3,240)	(3,653)	(9,055)	(67,999)
2132-501-2010 ELECTRICAL SUPPLIES - RIZAL CENTER	(50)						(50)						(100)
2132-502-2010 ELECTRICAL SUPPLIES - FRUITRIDGE CENTER	(100)						(100)						(200)
2132-503-2010 ELECTRICAL SUPPLIES - FLORIN CREEK CENTER	(50)						(50)						(100)
2132-504-2010 ELECTRICAL SUPPLIES - FLETCHER FARM COMM CENTER	(50)						(50)						(100)
2132-505-2010 ELECTRICAL SUPPLIES - CROFOOT CLUBHOUSE	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(120)
2132-506-2010 ELECTRICAL SUPPLIES - SHELDON OFFICE	(250)		(250)				(250)			(250)			(1,000)
2132-508-2010 ELECTRICAL SUPPLIES - CORPORATION YARD	(315)	(315)	(315)	(315)	(315)	(315)	(315)	(315)	(315)	(315)	(315)	(315)	(3,780)
2132-509-2010 ELECTRICAL SUPPLIES - O'BRIEN CTR	(100)												(100)
2132-510-2010 ELECTRICAL SUPPLIES - SCOTT HOKAMA SUPPORT FACILIT	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(2,220)
2132-552-2010 ELECTRICAL SUPPLIES - FRUITRIDGE AQUATICS											(256)		(256)
2132-553-2010 ELECTRICAL SUPPLIES - CHRISTINE THOMPSON AQUA CTR	(908)								(106)	(1,179)		(424)	(2,617)
2152-501-2010 MECHANICAL SUPPLIES - RIZAL CENTER	(50)						(50)						(100)
2152-502-2010 MECHANICAL SUPPLIES - FRUITRIDGE CENTER	(100)						(100)						(200)
2152-503-2010 MECHANICAL SUPPLIES - FLORIN CREEK CENTER	(100)						(100)						(200)
2152-504-2010 MECHANICAL SUPPLIES - FLETCHER FARM COMM CENTER	(50)												(50)
2152-506-2010 MECHANICAL SUPPLIES - SHELDON OFFICE	(625)			(625)			(625)			(625)			(2,500)

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	July	August	September	October	November	December	January	February	March	April	May	June	Total
2152-509-2010 MECHANICAL SUPPLIES - O'BRIEN CTR	(250)												(250)
2152-510-2010 MECHANICAL SUPPLIES-SCOTT HOKAMA SUPPORT FACILIT	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(185)	(2,220)
2152-552-2010 MECHANICAL SUPPLIES - FRUITRIDGE AQUATICS	(1,341)	(147)				(493)	(539)		(2,425)	(249)			(5,194)
2152-553-2010 MECHANICAL SUPPLIES - CHRISTINE THOMPSON AQUA CTF	(4,000)	(2,000)						(2,490)			(4,000)	(4,000)	(16,490)
2162-501-2010 PAINTING SUPPLIES - RIZAL CENTER	(250)						(250)						(500)
2162-502-2010 PAINTING SUPPLIES - FRUITRIDGE CENTER	(125)						(125)						(250)
2162-503-2010 PAINTING SUPPLIES - FLORIN CREEK CENTER	(250)						(250)						(500)
2162-504-2010 PAINTING SUPPLIES - FLETCHER FARM COMM CENTER			(150)			(150)			(150)				(450)
2162-505-2010 PAINTING SUPPLIES - CROFOOT CLUBHOUSE	(200)												(200)
2162-508-2010 PAINTING SUPPLIES - CORPORATION YARD	(130)	(130)	(130)	(130)	(130)	(130)	(130)	(130)	(130)	(130)	(130)	(130)	(1,560)
2162-509-2010 PAINTING SUPPLIES - O'BRIEN CTR	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(720)
2162-510-2010 PAINTING SUPPLIES-SCOTT HOKAMA SUPPORT FACILITY-	(350)	(350)	(350)	(350)	(350)	(350)	(350)	(350)	(350)	(350)	(350)	(350)	(4,200)
2162-552-2010 PAINTING SUPPLIES - FRUITRIDGE AQUATICS						(56)							(56)
2162-553-2010 PAINTING SUPPLIES - CHRISTINE THOMPSON AQUATIC CTR						(250)				(250)			(500)
2167-552-2010 POOL SERVICE - FRUITRIDGE AQUATICS	(900)	(900)	(900)	(900)	(900)	(900)	(1,470)	(1,470)	(1,470)	(1,470)	(1,470)	(1,470)	(14,220)
2167-553-2010 POOL SERVICE - CHRISTINE THOMPSON AQUATIC CENTER	(4,385)	(4,385)	(4,385)	(4,385)	(4,385)	(4,385)	(4,696)	(4,696)	(4,696)	(4,696)	(4,696)	(4,696)	(54,486)
2168-501-2010 IRRIGATION SUPPLIES - RIZAL CENTER	(50)						(50)						(100)
2168-502-2010 IRRIGATION SUPPLIES - FRUITRIDGE CENTER	(50)						(50)						(100)
2168-503-2010 PLUMBING/IRRIGATION SUPPLIES - FLORIN CREEK CENTER	(50)						(50)						(100)
2168-504-2010 IRRIGATION SUPPLIES - FLETCHER FARM COMM CENTER	(50)												(50)
2168-507-2010 PLUMBING/IRRIG SUPPLIES - FRUITRIDGE HEAD START	(50)												(50)
2168-509-2010 PLUMBING SUPPLIES - PAT O'BRIEN CTR	(50)						(50)						(100)
2168-510-2010 IRRIGATION SUPPLIES- VINEYARD SUPPORT-FACILITY	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(4,800)
2168-552-2010 PLUMBING/IRRIGATION SUPPLIES - FRUITRIDGE AQUATICS	(137)								(2,041)			(255)	(2,433)
2168-553-2010 IRRIGATION/PLUMBING - C THOMPSON AQUATIC CTR												(792)	(792)
2185-508-2010 PERMITS - CORPORATION YARD	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(150)	(1,800)
2185-510-2010 LICENSES AND PERMITS - SCOTT HOKAMA SUPPORT FCTY	(170)	(170)	(170)	(170)	(170)	(170)	(170)	(170)	(170)	(170)	(170)	(170)	(2,040)
2185-552-2010 LICENSES & PERMITS - FRUITRIDGE AQUATICS	(546)								(1,077)				(1,623)
2185-553-2010 LICENSES AND PERMITS - C THOMPSON AQUATIC CTR	(664)								(1,423)	(4,017)			(6,104)
2191-505-2010 ELECTRICITY - CROFOOT CLUBHOUSE	(25)				(25)				(25)				(75)
2191-506-2010 ELECTRICITY - SHELDON OFFICE	(2,125)	(2,125)	(2,125)	(2,125)	(2,125)	(2,125)	(2,125)	(2,125)	(2,125)	(2,125)	(2,125)	(2,125)	(25,500)
2191-509-2010 ELECTRICITY - O'BRIEN CTR	(50)												(50)
2191-510-2010 ELECTRICITY - S. HOKAMA SUPPORT FACILITY	(710)	(710)	(710)	(710)	(710)	(710)	(710)	(710)	(710)	(710)	(710)	(710)	(8,520)
2192-501-2010 NATURAL GAS - RIZAL CENTER	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(1,200)
2192-502-2010 NATURAL GAS - FRUITRIDGE CENTER	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(2,400)
2192-503-2010 NATURAL GAS - FLORIN CREEK CENTER	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(900)
2192-504-2010 NATURAL GAS - FLETCHER FARM COMM CENTER	(50)	(50)	(50)	(50)	(100)	(100)	(100)	(50)	(50)	(50)	(50)	(50)	(750)
2192-509-2010 NATURAL GAS - O'BRIEN CTR	(1,770)	(1,770)	(1,770)	(1,770)	(1,770)	(1,770)	(1,770)	(1,770)	(1,770)	(1,770)	(1,770)	(1,770)	(21,240)
2192-510-2010 NATURAL GAS - SCOTT HOKAMA SUPPORT FACILITY	(345)	(345)	(345)	(345)	(345)	(345)	(345)	(345)	(345)	(345)	(345)	(345)	(4,140)
2192-552-2010 NATURAL GAS - FRUITRIDGE AQUATICS	(95)	(48)	(32)	(6)	(6)	(6)	(7)	(158)	(287)	(195)	(73)	(128)	(1,041)
2192-553-2010 NATURAL GAS - NEW AQUATIC CENTER	(1,754)	(2,676)	(2,676)	(3,071)		(1,197)	(3,353)	(3,878)	(3,839)	(3,856)	(3,838)	(4,097)	(34,236)
2193-501-2010 REFUSE COLLECTION - RIZAL CENTER	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(625)	(7,500)
2193-502-2010 REFUSE COLLECTION - FRUITRIDGE CENTER	(510)	(510)	(510)	(510)	(510)	(510)	(510)	(510)	(510)	(510)	(510)	(510)	(6,120)
2193-503-2010 REFUSE COLLECTION - FLORIN CREEK CENTER	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(6,000)
2193-504-2010 REFUSE COLLECTION - FLETCHER FARM COMM CENTER	(360)	(360)	(360)	(360)	(360)	(360)	(360)	(360)	(360)	(360)	(360)	(360)	(4,320)
2193-509-2010 REFUSE COLLECTION - O'BRIEN CTR	(375)	(375)	(375)	(375)	(375)	(375)	(375)	(375)	(375)	(375)	(375)	(375)	(4,500)
2195-501-2010 SEWAGE - RIZAL CENTER	(515)		(515)		(515)		(515)		(515)		(515)		(3,090)
2195-502-2010 SEWAGE - FRUITRIDGE CENTER		(600)		(600)		(600)		(600)		(600)		(600)	(3,600)
2195-503-2010 SEWAGE - FLORIN CREEK CENTER	(130)		(130)		(130)		(130)		(130)		(130)		(780)
2195-504-2010 SEWAGE - FLETCHER FARM COMM CENTER	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(900)
2195-507-2010 SEWAGE - FRUITRIDGE HEAD START		(119)		(119)		(119)		(119)		(119)		(119)	(714)
2197-501-2010 TELEPHONE - RIZAL CENTER	(220)	(220)	(220)	(220)	(220)	(220)	(220)	(220)	(220)	(220)	(220)	(220)	(2,640)
2197-502-2010 TELEPHONE - FRUITRIDGE CENTER	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(3,600)
2197-503-2010 TELEPHONE - FLORIN CREEK CENTER	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(120)	(1,440)
2197-504-2010 TELEPHONE - FLETCHER FARM COMM CENTER	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(35)	(420)
2197-506-2010 TELEPHONE - SHELDON OFFICE	(375)	(375)	(375)	(375)	(375)	(375)	(375)	(375)	(375)	(375)	(375)	(375)	(4,500)
2197-508-2010 TELEPHONE - CORPORATION YARD	(630)	(630)	(630)	(630)	(630)	(630)	(630)	(630)	(630)	(630)	(630)	(630)	(7,560)
2197-509-2010 TELEPHONE - O'BRIEN CTR	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(2,100)
2197-510-2010 TELEPHONE - SCOTT HOKAMA SUPPORT FACILITY	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(2,160)

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	July	August	September	October	November	December	January	February	March	April	May	June	Total
2197-552-2010 TELEPHONE - FRUITRIDGE AQUATICS	(5)	(7)	(3)	(3)	(3)	(3)	(5)	(5)	(5)	(5)	(5)	(68)	(117)
2197-553-2010 TELEPHONE - CHRISTINE THOMPSON AQUATIC CENTER	(107)	(107)	(107)	(107)	(107)	(107)	(107)	(107)	(107)	(107)	(107)	(107)	(1,284)
2226-510-2010 EXPENDABLE TOOLS-VINEYARD SUPPORT-FACILITY COSTS	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(275)	(3,300)
2275-508-2010 RENTS/LEASES - CORPORATION YARD		(500)											(500)
2275-509-2010 RENTS/LEASES-O'BRIEN COMMUNITY CENTER-		(100)			(100)			(100)			(100)		(400)
2275-510-2010 RENTS/LEASES-SCOTT HOKAMA SUPPORT FACILITY-	(335)	(335)	(335)	(335)	(335)	(335)	(335)	(335)	(335)	(335)	(335)	(335)	(4,020)
2275-990-2010 RENTS/LEASES - FACILITIES MAINT.	(175)						(175)						(350)
2322-501-2010 CUSTODIAL SUPPLIES - RIZAL CENTER	(525)	(525)	(525)	(525)	(525)	(525)	(525)	(525)	(525)	(525)	(525)	(525)	(6,300)
2322-502-2010 CUSTODIAL SUPPLIES - FRUITRIDGE CENTER	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(3,000)
2322-503-2010 CUSTODIAL SUPPLIES - FLORIN CREEK	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(175)	(2,100)
2322-504-2010 CUSTODIAL SUPPLIES - FLETCHER FARM COMM CENTER	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(1,500)
2322-508-2010 CUSTODIAL SUPPLIES - CORPORATION YARD	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(3,600)
2322-509-2010 CUSTODIAL SUPPLIES - O'BRIEN CTR	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(475)	(5,700)
2322-510-2010 CUSTODIAL SUPPLIES - SCOTT HOKAMA SUPPORT FACILITY-	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(325)	(3,900)
2322-552-2010 CUSTODIAL SUPPLIES - FRUITRIDGE AQUATICS												(500)	(500)
2322-553-2010 CUSTODIAL SUPPLIES - CHRISTINE THOMPSON AQUA CTR	(300)	(300)	(300)	(300)				(300)	(300)	(300)	(300)	(300)	(2,700)
2811-510-2010 COMPUTER SERVICE-SCOTT HOKAMA SUP-FACILITY COSTS	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(1,200)
Total Expenditures	(79,856)	(71,871)	(67,057)	(61,131)	(53,518)	(54,331)	(58,490)	(54,967)	(64,708)	(71,944)	(62,141)	(76,290)	(776,304)
Revenues:													
9651-507-2010 BUILDING MAINTENANCE CHARGES - HEAD START	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	14,221
Total Revenues	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	1,185	14,221
Total Facility Costs	(78,671)	(70,686)	(65,872)	(59,946)	(52,333)	(53,146)	(57,305)	(53,782)	(63,523)	(70,759)	(60,955)	(75,105)	(762,083)
3010 - Park Maintenance													
Expenditures:													
1110-101-3010 FULL TIME SALARIES-PARKS	(129,835)	(125,785)	(125,785)	(194,573)	(125,785)	(125,785)	(136,585)	(125,785)	(125,785)	(194,528)	(125,785)	(125,841)	(1,661,859)
1121-101-3010 PART TIME SALARIES - PARKS	(7,620)	(7,620)	(7,620)	(7,620)	(7,620)	(7,620)	(7,750)	(7,750)	(7,750)	(7,750)	(7,750)	(7,750)	(92,224)
1210-101-3010 RETIREMENT - PARKS MAINTENANCE	(12,808)	(12,403)	(12,403)	(19,282)	(12,403)	(12,403)	(13,483)	(12,403)	(12,403)	(19,282)	(12,403)	(12,403)	(164,080)
1220-101-3010 SOCIAL SECURITY - PARKS MAINTENANCE	(10,798)	(10,488)	(10,488)	(15,750)	(10,488)	(10,488)	(11,324)	(10,498)	(10,498)	(15,760)	(10,498)	(10,498)	(137,573)
1230-101-3010 INSURANCE - PARKS MAINTENANCE	(18,154)	(18,154)	(18,154)	(18,154)	(18,154)	(18,154)	(19,468)	(19,468)	(19,468)	(19,468)	(19,468)	(19,468)	(225,732)
1240-101-3010 WORKERS' COMP - PARKS MAINTENANCE	(12,361)	(11,916)	(11,916)	(19,482)	(11,916)	(11,916)	(13,118)	(11,930)	(11,930)	(19,496)	(11,930)	(11,929)	(159,839)
2029-101-3010 BUSINESS/CONFERENCE - PARKS DEPARTMENT	(525)	(525)	(525)	(525)	(525)	(525)	(525)	(525)	(525)	(525)	(525)	(525)	(6,300)
2076-101-3010 OFFICE SUPPLIES - PARKS	(530)	(530)	(530)	(530)	(530)	(530)	(530)	(530)	(530)	(530)	(530)	(530)	(6,360)
2103-101-3010 HORTICULTURAL SERVICE - ALL PARKS	(10,800)	(10,800)	(10,800)	(10,800)	(10,800)	(10,800)	(10,800)	(10,800)	(10,800)	(10,800)	(10,800)	(10,800)	(129,600)
2103-102-3010 HORTICULTURAL SERVICE - SHELDON PARK						(2,500)						(2,500)	(5,000)
2104-101-3010 HORTICULTURAL SUPPLIES - ALL PARKS	(4,200)	(4,200)	(4,200)	(4,200)	(4,200)	(4,200)	(4,200)	(4,200)	(4,200)	(4,200)	(4,200)	(4,200)	(50,400)
2104-102-3010 HORTICULTURAL SUPPLIES - SHELDON PARK	(200)			(200)			(200)			(200)			(800)
2111-101-3010 VANDALISM - ALL PARKS	(1,625)	(1,625)	(1,625)	(1,625)	(1,625)	(1,625)	(1,625)	(1,625)	(1,625)	(1,625)	(1,625)	(1,625)	(19,500)
2112-101-3010 BUILDING SUPPLIES - ALL PARKS	(2,200)	(2,200)	(2,200)	(2,200)	(2,200)	(2,200)	(2,200)	(2,200)	(2,200)	(2,200)	(2,200)	(2,200)	(26,400)
2112-102-3010 BUILDING SUPPLIES - SHELDON PARK	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(300)	(3,600)
2114-102-3010 BUILDING SERVICES-SHELDON PARK-PARK MAINTENANCE						(1,000)						(1,000)	(2,000)
2132-101-3010 ELECTRICAL SUPPLIES - ALL PARKS	(350)	(350)	(350)	(350)	(350)	(350)	(350)	(350)	(350)	(350)	(350)	(350)	(4,200)
2162-101-3010 PAINTING SUPPLIES - ALL PARKS MAINTENANCE	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(800)	(9,600)
2162-102-3010 PAINTING SUPPLIES - SHELDON PARK	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(1,500)
2168-101-3010 IRRIGATION SUPPLIES - ALL PARKS	(12,300)	(12,300)	(12,300)	(12,300)	(12,300)	(12,300)	(12,300)	(12,300)	(12,300)	(12,300)	(12,300)	(12,300)	(147,600)
2168-102-3010 IRRIGATION SUPPLIES - SHELDON PARK	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(600)	(7,200)
2193-101-3010 REFUSE COLLECTION - PARKS DEPT.	(5,730)	(5,730)	(5,730)	(5,730)	(5,730)	(5,730)	(5,730)	(5,730)	(5,730)	(5,730)	(5,730)	(5,730)	(68,760)
2197-101-3010 TELEPHONE-ALL PARKS-PARK MAINTENANCE	(291)	(291)	(291)	(436)	(291)	(291)	(291)	(291)	(291)	(291)	(436)	(291)	(3,779)
2198-990-3010 WATER - VARIOUS PARKS												(472,500)	(472,500)
2226-101-3010 SMALL TOOLS - ALL PARKS MAINTENANCE	(1,312)	(1,312)	(1,312)	(1,312)	(1,312)	(1,312)	(1,312)	(1,312)	(1,312)	(1,312)	(1,312)	(1,312)	(15,744)
2275-101-3010 RENTS/LEASES - ALL PARKS	(1,400)	(1,400)	(1,400)	(1,400)	(1,400)	(1,400)	(1,400)	(1,400)	(1,400)	(1,400)	(1,400)	(1,400)	(16,800)
2313-101-3010 UNIFORMS - PARK MAINTENANCE	(787)	(787)	(787)	(787)	(787)	(787)	(787)	(787)	(787)	(787)	(787)	(787)	(9,444)
2322-101-3010 CUSTODIAL SUPPLIES - PARKS	(1,680)	(1,680)	(1,680)	(1,680)	(1,680)	(1,680)	(1,680)	(1,680)	(1,680)	(1,680)	(1,680)	(1,680)	(20,160)
2541-101-3010 PERSONNEL SERVICES - PARKS MAINTENANCE	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(100)	(1,200)
2544-101-3010 SAFETY SUPPLIES - ALL PARKS	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(850)	(10,200)

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	July	August	September	October	November	December	January	February	March	April	May	June	Total
2811-101-3010 COMPUTER SERVICES/SUPPLIES - PARKS	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(6,000)
Total Expenditures	(238,781)	(233,371)	(233,371)	(322,211)	(233,371)	(236,871)	(248,933)	(234,839)	(234,839)	(323,488)	(234,984)	(710,895)	(3,485,954)
Revenues													
Total Park Maintenance	(238,781)	(233,371)	(233,371)	(322,211)	(233,371)	(236,871)	(248,933)	(234,839)	(234,839)	(323,488)	(234,984)	(710,895)	(3,485,954)
3030 - Equipment Maintenance													
Expenditures:													
1110-101-3030 FULL TIME SALARIES-EQUIPMENT MAINTENANCE	(6,724)	(6,574)	(6,574)	(10,011)	(6,574)	(6,574)	(6,974)	(6,574)	(6,574)	(6,724)	(9,861)	(6,574)	(86,308)
1210-101-3030 RETIREMENT - EQUIPMENT MAINTENANCE	(672)	(657)	(657)	(1,001)	(657)	(657)	(697)	(657)	(657)	(672)	(986)	(657)	(8,631)
1220-101-3030 SOCIAL SECURITY - EQUIPMENT MAINTENANCE	(514)	(503)	(503)	(766)	(503)	(503)	(533)	(503)	(503)	(514)	(754)	(503)	(6,603)
1230-101-3030 INSURANCE - EQUIPMENT MAINTENANCE	(2,321)	(2,321)	(2,321)	(2,321)	(2,321)	(2,321)	(2,433)	(2,433)	(2,433)	(2,433)	(2,433)	(2,433)	(28,529)
1240-101-3030 WORKERS' COMP - EQUIPMENT MAINTENANCE	(740)	(723)	(723)	(1,101)	(723)	(723)	(767)	(723)	(723)	(740)	(1,085)	(723)	(9,494)
2205-101-3030 AUTO MAINTENANCE SERVICE	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(6,000)	(72,000)
2206-101-3030 AUTO MAINTENANCE SUPPLIES	(2,125)	(2,125)	(2,125)	(2,125)	(2,125)	(2,125)	(2,125)	(2,125)	(2,125)	(2,125)	(2,125)	(2,125)	(25,500)
2226-101-3030 SMALL TOOLS - EQUIPMENT MAINTENANCE	(320)	(320)	(320)	(320)	(320)	(320)	(320)	(320)	(320)	(320)	(320)	(320)	(3,840)
2236-101-3030 FUEL - ALL PARKS EQUIPMENT MAINTENANCE	(9,900)	(9,900)	(9,900)	(9,900)	(9,900)	(9,900)	(9,900)	(9,900)	(9,900)	(9,900)	(9,900)	(9,900)	(118,800)
2291-101-3030 EQUIPMENT MAINTENANCE SERVICE	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(1,500)	(18,000)
2292-101-3030 EQUIPMENT MAINTENANCE SUPPLIES	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	(2,100)	(25,200)
Total Expenditures	(32,916)	(32,723)	(32,723)	(37,145)	(32,723)	(32,723)	(33,350)	(32,836)	(32,836)	(33,029)	(37,064)	(32,836)	(402,904)
Revenues													
Total Equipment Maintenance	(32,916)	(32,723)	(32,723)	(37,145)	(32,723)	(32,723)	(33,350)	(32,836)	(32,836)	(33,029)	(37,064)	(32,836)	(402,904)
3750 - Equipment													
Expenditures:													
4303-101-3750 EQUIPMENT - PARKS												(100,000)	(100,000)
Total Expenditures												(100,000)	(100,000)
Revenues													
Total Equipment												(100,000)	(100,000)
4010 - Facility Rentals													
Expenditures:													
1121-501-4010 PART TIME SALARIES - RIZAL RENTALS	(3,536)	(3,944)	(3,944)	(2,788)	(3,944)	(3,536)	(3,744)	(3,744)	(3,744)	(4,176)	(4,176)	(4,176)	(45,452)
1121-502-4010 PART TIME SALARIES - FRUITRIDGE RENTALS	(1,156)	(1,156)	(1,156)	(1,156)	(1,156)	(1,156)	(1,224)	(1,224)	(1,224)	(1,224)	(1,224)	(1,224)	(14,280)
1121-503-4010 PART TIME SALARIES - FLORIN CREEK RENTALS	(952)	(952)	(952)	(952)	(952)	(952)	(1,152)	(1,152)	(1,152)	(1,152)	(1,152)	(1,152)	(12,624)
1121-504-4010 PART TIME SALARIES - FLETCHER FARM RENTALS	(544)	(544)	(544)	(544)	(544)	(544)	(576)	(576)	(576)	(576)	(576)	(576)	(6,720)
1121-509-4010 PART TIME SALARIES - O'BRIEN CTR RENTALS	(3,093)	(3,093)	(3,093)	(3,093)	(3,093)	(3,093)	(2,603)	(2,603)	(2,603)	(2,963)	(2,963)	(2,959)	(35,252)
1121-990-4010 PART TIME SALARIES - FACILITY RENTALS	(1,955)	(1,955)	(1,955)	(1,955)	(1,955)	(1,955)	(2,070)	(2,070)	(2,070)	(2,070)	(2,070)	(2,070)	(24,150)
1210-990-4010 RETIREMENT-MULTIPLE OR UNKNOWN LO-FACILITY RENTA	(196)	(196)	(196)	(196)	(196)	(196)	(207)	(207)	(207)	(207)	(207)	(207)	(2,415)
1220-501-4010 SOCIAL SECURITY - RIZAL RENTALS	(271)	(302)	(302)	(213)	(302)	(271)	(286)	(286)	(286)	(319)	(319)	(319)	(3,477)
1220-502-4010 SOCIAL SECURITY - FRUITRIDGE RENTALS	(88)	(88)	(88)	(88)	(88)	(88)	(94)	(94)	(94)	(94)	(94)	(94)	(1,092)
1220-503-4010 SOCIAL SECURITY - FLORIN CREEK RENTALS	(73)	(73)	(73)	(73)	(73)	(73)	(88)	(88)	(88)	(88)	(88)	(88)	(966)
1220-504-4010 SOCIAL SECURITY - FLETCHER FARM RENTALS	(42)	(42)	(42)	(42)	(42)	(42)	(44)	(44)	(44)	(44)	(44)	(44)	(514)
1220-509-4010 SOCIAL SECURITY - O'BRIEN CTR FACILITY RENTALS	(281)	(281)	(281)	(281)	(281)	(281)	(244)	(244)	(244)	(271)	(271)	(271)	(3,232)
1220-990-4010 SOCIAL SECURITY - MULTIPLE LOCATIONS RENTALS	(150)	(150)	(150)	(150)	(150)	(150)	(158)	(158)	(158)	(158)	(158)	(158)	(1,848)
1240-501-4010 WORKERS' COMP - RIZAL RENTALS	(141)	(158)	(158)	(112)	(158)	(141)	(150)	(150)	(150)	(167)	(167)	(167)	(1,818)
1240-502-4010 WORKERS' COMP - FRUITRIDGE RENTALS	(46)	(46)	(46)	(46)	(46)	(46)	(49)	(49)	(49)	(49)	(49)	(49)	(571)
1240-503-4010 WORKERS' COMP - FLORIN CREEK RENTALS	(38)	(38)	(38)	(38)	(38)	(38)	(46)	(46)	(46)	(46)	(46)	(46)	(505)
1240-504-4010 WORKERS' COMP - FLETCHER FARM RENTALS	(22)	(22)	(22)	(22)	(22)	(22)	(23)	(23)	(23)	(23)	(23)	(23)	(269)
1240-509-4010 WORKERS' COMP - O'BRIEN CTR FACILITY RENTALS	(147)	(147)	(147)	(147)	(147)	(147)	(127)	(127)	(127)	(142)	(142)	(142)	(1,690)
1240-990-4010 WORKERS' COMP - FACILITY RENTALS	(78)	(78)	(78)	(78)	(78)	(78)	(83)	(83)	(83)	(83)	(83)	(83)	(966)
2571-501-4010 SECURITY SERVICES - RIZAL FACILITY RENTALS	(720)	(990)	(990)	(990)	(810)	(720)	(990)	(990)	(990)	(990)	(990)	(720)	(10,890)
2571-502-4010 SECURITY SERVICES - FRUITRIDGE FACILITY RENTALS	(360)	(360)	(360)	(360)	(360)	(360)	(360)	(360)	(360)	(360)	(360)	(360)	(4,320)
2571-503-4010 SECURITY SERVICES - FLORIN CREEK RENTALS	(360)	(360)	(360)	(360)	(360)	(360)	(360)	(360)	(360)	(360)	(360)	(360)	(4,320)

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	July	August	September	October	November	December	January	February	March	April	May	June	Total
2571-504-4010 SECURITY SERVICES - FLETCHER FARM-FACILITY RENTALS		(270)								(270)			(540)
2571-509-4010 SECURITY SERVICES - O'BRIEN CTR FACILITY RENTALS	(810)	(810)	(810)	(810)	(810)	(810)	(810)	(810)	(810)	(810)	(810)	(810)	(9,720)
2852-502-4010 RECREATION SUPPLIES - FRUITRIDGE FACILITY RENTALS	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(240)
2852-503-4010 RECREATION SUPPLIES - FLORIN CREEK RENTALS	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(120)
Total Expenditures	(15,088)	(16,084)	(15,814)	(14,523)	(15,634)	(15,088)	(15,518)	(15,518)	(15,518)	(16,673)	(16,403)	(16,129)	(187,991)
Revenues:													
9429-501-4010 FACILITY RENTALS - RIZAL COMMUNITY CENTER	11,000	11,000	11,000	7,260	11,000	10,320	9,680	9,680	9,680	11,000	11,000	11,000	123,620
9429-502-4010 FACILITY RENTALS - FRUITRIDGE COMMUNITY CENTER	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,870	2,870	34,440
9429-503-4010 FACILITY RENTALS - FLORIN CREEK RECREATION CENTER	5,635	5,635	5,635	5,635	4,410	4,410	4,410	4,410	4,410	5,635	5,635	5,635	61,495
9429-504-4010 FACILITY RENTALS - FLETCHER FARM COMM CENTER	1,500	1,830	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,830	1,500	1,500	18,660
9429-509-4010 BUILDING RENTALS - O'BRIEN CTR FACILITY RENTALS	12,376	13,930	13,176	13,176	13,930	13,176	8,576	8,576	8,576	13,176	13,176	13,176	145,020
Total Revenues	33,381	35,265	34,181	30,441	33,710	32,276	27,036	27,036	27,036	34,511	34,181	34,181	383,235
Total Facility Rentals	18,293	19,181	18,367	15,918	18,076	17,188	11,518	11,518	11,518	17,838	17,778	18,052	195,244
4020 - Park Rentals													
Expenditures:													
2852-101-4020 RECREATION SUPPLIES - PARK RENTALS	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(240)
Total Expenditures	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(240)
Revenues:													
9653-101-4020 PARK MAINTENANCE CHARGES - ALL PARKS FIELD RENTAL	1,500	1,500	1,500	2,500	2,500				1,500	1,500	2,500	2,500	17,500
Total Revenues	1,500	1,500	1,500	2,500	2,500				1,500	1,500	2,500	2,500	17,500
Total Park Rentals	1,480	1,480	1,480	2,480	2,480	(20)	(20)	(20)	1,480	1,480	2,480	2,480	17,260
5000 - Recreation Programs													
Expenditures:													
2005-990-5000 ADVERTISING - COMMUNITY OUTREACH	(100)	(50)	(100)				(50)				(100)		(400)
2852-990-5000 RECREATION SUPPLIES - COMMUNITY OUTREACH						(350)							(350)
Total Expenditures	(100)	(50)	(100)			(350)	(50)				(100)		(750)
Revenues													
Total Recreation Programs	(100)	(50)	(100)			(350)	(50)				(100)		(750)
5010 - Senior Programs													
Expenditures:													
1121-502-5010 PART TIME SALARIES - FRUITRIDGE SENIOR PROGRAM	(86)	(171)	(171)	(171)	(86)	(86)	(86)	(171)	(86)	(171)	(171)	(171)	(1,626)
1210-502-5010 RETIREMENT - FRUITRIDGE SENIOR PROGRAM	(7)	(13)	(13)	(13)	(7)	(7)	(7)	(13)	(7)	(13)	(13)	(13)	(124)
1240-502-5010 WORKERS' COMP - FRUITRIDGE SENIOR PROGRAMS	(3)	(7)	(7)	(7)	(3)	(3)	(3)	(7)	(3)	(7)	(7)	(7)	(65)
2852-502-5010 RECREATION SUPPLIES - FRUITRIDGE SENIOR PROGRAM	(1,575)	(1,925)	(1,575)	(1,775)	(1,725)	(1,525)	(1,525)	(1,575)	(1,675)	(1,575)	(1,925)	(1,925)	(20,300)
Total Expenditures	(1,671)	(2,116)	(1,766)	(1,966)	(1,821)	(1,621)	(1,621)	(1,766)	(1,771)	(1,766)	(2,116)	(2,116)	(22,116)
Revenues:													
9646-502-5010 RECREATION FEES - FRUITRIDGE SENIOR PROGRAMS	10	10	10	10	10	10	10	10	10	10	10	10	120
Total Revenues	10	10	10	10	10	10	10	10	10	10	10	10	120
Total Senior Programs	(1,661)	(2,106)	(1,756)	(1,956)	(1,811)	(1,611)	(1,611)	(1,756)	(1,761)	(1,756)	(2,106)	(2,106)	(21,996)
5040 - Special Interest Classes													
Expenditures:													
1121-501-5040 PART TIME SALARIES - RIZAL SPECIAL INTEREST	(257)	(257)	(257)	(128)	(257)	(193)	(257)	(257)	(257)	(257)	(257)	(257)	(2,889)

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1121-502-5040 PART TIME SALARIES - FRUITRIDGE SPECIAL INTEREST	(169)	(169)	(169)	(169)	(237)	(237)	(245)	(414)	(414)	(414)	(414)	(414)	(3,464)
1121-509-5040 PART TIME SALARIES - O'BRIEN CTR SPECIAL INTEREST	(68)	(68)	(68)	(68)	(68)	(128)	(70)	(70)	(70)	(70)	(70)	(70)	(886)
1220-501-5040 SOCIAL SECURITY - RIZAL SPECIAL INTEREST	(20)	(20)	(20)	(10)	(20)	(15)	(20)	(20)	(20)	(20)	(20)	(20)	(221)
1220-502-5040 SOCIAL SECURITY - FRUITRIDGE SPECIAL INTEREST	(13)	(13)	(13)	(13)	(18)	(18)	(19)	(32)	(32)	(32)	(32)	(32)	(265)
1220-509-5040 SOCIAL SECURITY - O'BRIEN CTR SPECIAL INTEREST	(5)	(5)	(5)	(5)	(5)	(10)	(5)	(5)	(5)	(5)	(5)	(5)	(68)
1240-501-5040 WORKERS' COMP - RIZAL SPECIAL INTEREST	(10)	(10)	(10)	(5)	(10)	(8)	(10)	(10)	(10)	(10)	(10)	(10)	(116)
1240-502-5040 WORKERS' COMP - FRUITRIDGE SPECIAL INTEREST	(7)	(7)	(7)	(7)	(9)	(9)	(10)	(17)	(17)	(17)	(17)	(17)	(139)
1240-509-5040 WORKERS' COMP - O'BRIEN CTR SPECIAL INTEREST	(3)	(3)	(3)	(3)	(3)	(5)	(3)	(3)	(3)	(3)	(3)	(3)	(35)
2851-502-5040 RECREATION SERVICES - SPECIAL INTEREST	(1,355)	(1,880)	(1,880)	(1,880)	(1,880)	(1,880)	(1,880)	(1,880)	(1,880)	(1,880)	(1,880)	(1,880)	(22,037)
2851-509-5040 RECREATION SERVI-O'BRIEN COMMUNIT-SPECIAL INTERES	(77)	(77)	(77)	(77)	(77)	(175)	(105)	(105)	(105)	(105)	(105)	(105)	(1,190)
2852-502-5040 RECREATION SUPPLIES - FRUITRIDGE SPECIAL INTEREST	(100)						(100)						(200)
2852-509-5040 RECREATION SUPPLIES - O'BRIEN CTR SPECIAL INTEREST	(100)						(100)						(200)
Total Expenditures	(2,183)	(2,508)	(2,508)	(2,365)	(2,584)	(2,678)	(2,824)	(2,812)	(2,812)	(2,812)	(2,812)	(2,812)	(31,710)
Revenues:													
9646-501-5040 RECREATION FEES - RIZAL SPECIAL INTEREST CLASSES	175	175	175	175	175	175	175	175	175	175	175	175	2,100
9646-502-5040 RECREATION FEES - FRUITRIDGE SPECIAL INTEREST	175	2,861	2,861	2,861	2,861	2,861	2,861	2,861	2,861	2,861	2,861	2,861	31,646
9646-509-5040 RECREATION FEES - O'BRIEN CTR SPECIAL INTEREST	245	245	245	245	245	245	245	995	995	995	995	995	6,690
Total Revenues	595	3,281	3,281	3,281	3,281	3,281	3,281	4,031	4,031	4,031	4,031	4,031	40,436
Total Special Interest Classes	(1,588)	773	773	916	697	603	457	1,219	1,219	1,219	1,219	1,219	8,726
5050 - Excercise													
Expenditures:													
1121-509-5050 PART TIME SALARI-O'BRIEN COMMUNIT-ADULT EXERCISE C	101	304	304	304	304	304	105	311	311	311	311	311	3,284
1220-509-5050 SOCIAL SECURITY -O'BRIEN COMMUNIT-ADULT EXERCISE C	8	23	23	23	23	23	8	24	24	24	24	24	251
1240-509-5050 WORKERS' COMPENS-O'BRIEN COMMUNIT-ADULT EXERCIS	4	12	12	12	12	12	4	12	12	12	12	12	131
2851-509-5050 RECREATION SERVI-O'BRIEN COMMUNIT-ADULT EXERCISE	189	587	587	587	587	587	587	587	587	587	587	587	6,649
Total Expenditures	302	927	927	927	927	927	705	935	935	935	935	935	10,316
Revenues:													
9646-509-5050 RECREATION FEES-O'BRIEN COMMUNITY-ADULT EXERCISE	(270)	(839)	(839)	(839)	(839)	(839)	(839)	(839)	(839)	(839)	(839)	(839)	(9,499)
Total Revenues	(270)	(839)	(839)	(839)	(839)	(839)	(839)	(839)	(839)	(839)	(839)	(839)	(9,499)
Total Excercise Classes	32	88	88	88	88	88	(134)	96	96	96	96	96	817
5080 - Martial Arts													
Expenditures:													
2851-907-5080 RECREATION SERVICES - CEREZO'S MARTIAL ARTS	(141)	(141)	(141)	(141)	(141)	(141)	(141)	(141)	(141)	(141)	(141)	(141)	(1,688)
2851-908-5080 RECREATION SERVICES - IKF KARATE	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(119)	(1,428)
Total Expenditures	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(260)	(3,116)
Revenues:													
9646-907-5080 RECREATION FEES - CEREZO'S MARTIAL ARTS	201	201	201	201	201	201	201	201	201	201	201	201	2,412
9646-908-5080 RECREATION FEES- IKF -MARTIAL ARTS	171	171	171	171	171	171	171	171	171	171	171	171	2,046
Total Revenues	372	372	372	372	372	372	372	372	372	372	372	372	4,458
Total Martial Arts	112	112	112	112	112	112	112	112	112	112	112	112	1,342
5120 - SRI													
Expenditures:													
2053-999-5120 LIABILITY INSURANCE-SRI				(2,169)									(2,169)

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2852-990-5120 RECREATION SUPPLIES - SOUTHAREA RECREATION INC				(50)				(300)			(50)		(400)
Total Expenditures			(2,169)	(50)				(300)			(50)		(2,569)
Revenues:													
9646-990-5120 RECREATION FEES - SOUTHAREA RECREATION INC			6,200								1,700		7,900
Total Revenues			6,200								1,700		7,900
Total SRI			4,031	(50)				(300)			1,650		5,331
5180 - Day Camps													
Expenditures:													
1121-502-5180 PART TIME SALARIES - FRUITRIDGE DAY CAMPS													
1121-509-5180 PART TIME SALARIES - O'BRIEN CTR DAY CAMPS	(8,247)	(3,511)			(1,640)	(5,266)			(4,339)		(3,920)	(4,531)	(31,453)
1220-509-5180 SOCIAL SECURITY - O'BRIEN CTR DAY CAMPS	(631)	(269)			(125)	(403)			(332)		(300)	(347)	(2,406)
1240-509-5180 WORKERS' COMP - O'BRIEN CTR DAY CAMPS	(330)	(140)			(66)	(211)			(174)		(157)	(181)	(1,258)
2852-509-5180 RECREATION SUPPLIES - O'BRIEN CTR DAY CAMPS	(250)	(200)			(150)	(250)			(250)		(150)	(250)	(1,500)
Total Expenditures	(9,458)	(4,120)			(1,981)	(6,129)			(5,094)		(4,527)	(5,309)	(36,617)
Revenues:													
9646-502-5180 RECREATION FEES - FRUITRIDGE BREAK PROGRAM													
9646-509-5180 RECREATION FEES - O'BRIEN CTR DAY CAMPS	23,950	6,950			930	4,875			3,740			9,280	49,725
Total Revenues	23,950	6,950			930	4,875			3,740			9,280	49,725
Total Day Camps	14,492	2,830			(1,051)	(1,254)			(1,354)		(4,527)	3,971	13,108
5200 - Rec Van Program													
Expenditures:													
1121-990-5200 PART TIME SALARIES - REC VAN PROGRAM	(1,371)	(1,103)									(1,115)	(1,853)	(5,442)
1220-990-5200 SOCIAL SECURITY - REC VAN PROGRAM	(105)	(84)									(85)	(142)	(416)
1240-990-5200 WORKERS COMP - REC VAN PROGRAM	(55)	(44)									(45)	(74)	(218)
2852-990-5200 RECREATION SUPPLIES - REC VAN PROGRAM	(200)	(150)									(400)	(150)	(900)
Total Expenditures	(1,730)	(1,382)									(1,644)	(2,219)	(6,976)
Revenues:													
9646-990-5200 RECREATION FEES - RECREATION VAN											440		440
Total Revenues											440		440
Total Rec Van Program	(1,730)	(1,382)									(1,204)	(2,219)	(6,536)
5210 - Operation Recreation													
Expenditures													
Revenues													
Total Operation Recreation													
5220 - Teen Program													
Expenditures:													
1121-509-5220 PART TIME SALARIES - O'BRIEN CTR-TEEN PROGRAM			(700)	(700)	(525)	(350)	(700)	(700)	(350)	(700)	(700)		(5,425)
2852-509-5220 RECREATION SUPPLIES-O'BRIEN COMMUNITY-TEEN PROGRAM			(30)								(100)		(130)
Total Expenditures			(730)	(700)	(525)	(350)	(700)	(700)	(350)	(700)	(800)		(5,555)
Revenues:													
9646-509-5220 RECREATION FEES-O'BRIEN COMMUNITY CEN-TEEN PROGRAM			1,440	1,440	1,080	1,080	1,440	1,440	720	1,440	1,440		11,520

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Total Revenues			1,440	1,440	1,080	1,080	1,440	1,440	720	1,440	1,440		11,520
Total Teen Program			710	740	555	730	740	740	370	740	640		5,965
6020 - Christmas Craft Fair													
Expenditures:													
1121-509-6020 PART TIME SALARI-O'BRIEN COMMUNIT-CHRISTMAS CRAFTS					(144)								(144)
1220-509-6020 SOCIAL SECURITY -O'BRIEN COMMUNIT-CHRISTMAS CRAFTS					(11)								(11)
1240-509-6020 WORKERS' COMPENS-O'BRIEN COMMUNIT-CHRISTMAS CRAFTS					(6)								(6)
2852-509-6020 RECREATION SUPPLIES - O'BRIEN - FALL VENDOR CRAFT					(100)								(100)
Total Expenditures					(261)								(261)
Revenues:													
9646-509-6020 RECREATION FEES-O'BRIEN -FALL VENDOR CRAFT FAIR					1,925								1,925
Total Revenues					1,925								1,925
Total Christmas Craft Fair					1,664								1,664
6050 - Halloween Events													
Expenditures:													
1121-501-6050 PART TIME SALARIES - RIZAL HALLOWEEN CARNIVAL				(1,802)									(1,802)
1220-501-6050 SOCIAL SECURITY - RIZAL HALLOWEEN CARNIVAL				(138)									(138)
1240-501-6050 WORKERS' COMP - RIZAL HALLOWEEN CARNIVAL				(72)									(72)
2852-501-6050 RECREATION SUPPLIES - RIZAL HALLOWEEN EVENT				(2,000)									(2,000)
Total Expenditures				(4,012)									(4,012)
Revenues:													
9646-501-6050 RECREATION FEES - RIZAL HALLOWEEN EVENT				2,000									2,000
9730-501-6050 DONATIONS - RIZAL HALLOWEEN EVENT				200									200
Total Revenues				2,200									2,200
Total Halloween Events				(1,812)									(1,812)
6060 - Easter Events													
Expenditures:													
1121-501-6060 PART TIME SALARIES-RIZAL -EASTER EVENTS									(254)				(254)
1220-501-6060 SOCIAL SECURITY -RIZAL -EASTER EVENTS									(19)				(19)
1240-501-6060 WORKERS' COMPENSATION-RIZAL -EASTER EVENTS									(10)				(10)
2852-501-6060 RECREATION SUPPLIES - RIZAL-EASTER EVENTS									(700)				(700)
Total Expenditures									(983)				(983)
Revenues:													
9646-501-6060 RECREATION FEES-RIZAL - EASTER EVENT									875				875
9730-501-6060 DONATIONS-RIZAL -EASTER EVENTS									200				200
Total Revenues									1,075				1,075
Total Easter Events									92				92
6070 - Evening With Santa													
Expenditures:													
1121-501-6070 PART TIME SALARIES - RIZAL EVENING WITH SANTA-EVEN						(389)							(389)
1220-501-6070 SOCIAL SECURITY - RIZAL EVENING WITH SANTA-EVENING						(30)							(30)

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1240-501-6070 WORKERS COMP - RIZAL EVENING WITH SANTA-EVENING WI						(16)							(16)
2852-501-6070 RECREATION SUPPLIES - RIZAL EVENING WITH SANTA-EVE						(1,500)							(1,500)
Total Expenditures						(1,934)							(1,934)
Revenues:													
9730-501-6070 DONATIONS - RIZAL EVENING WITH SANTA-EVENING WITH						500							500
Total Revenues						500							500
Total Evening With Santa						(1,434)							(1,434)
6080 - Community Yard Sale													
Expenditures:													
1121-509-6080 PART TIME SALARIES-O'BRIEN COMMUNITY CEN-YARD SALE				(101)					(105)				(206)
1220-509-6080 SOCIAL SECURITY (OASDI)-O'BRIEN COMMUNIT-YARD SALE				(8)					(8)				(16)
1240-509-6080 WORKERS' COMP - PAT O'BRIEN COMMUNITY YARD SALE				(4)					(4)				(8)
2852-509-6080 RECREATION SUPPLIES-O'BRIEN COMMUNITY CE-YARD SALE				(100)					(100)				(200)
Total Expenditures				(213)					(217)				(430)
Revenues:													
9646-509-6080 RECREATION FEES-O'BRIEN COMMUNITY CENTER-YARD SALE				1,830					1,830				3,660
Total Revenues				1,830					1,830				3,660
Total Community Yard Sale				1,617					1,613				3,230
6085 - Pictures in the Park													
Expenditures:													
1121-990-6085 PART TIME SALARI-MULTIPLE OR UNKN-FALL FAMILY PHOT			(124)		(124)				(124)				(373)
1220-990-6085 SOCIAL SECURITY -MULTIPLE OR UNKN-FALL FAMILY PHOT			(10)		(10)				(10)				(29)
1240-990-6085 WORKERS' COMPENS-MULTIPLE OR UNKN-FALL FAMILY PHOT			(5)		(5)				(5)				(15)
2852-990-6085 RECREATION SUPPLIES - PICTURES IN THE PARK			(50)		(50)				(50)				(150)
Total Expenditures			(189)		(189)				(189)				(566)
Revenues:													
9646-990-6085 RECREATION FEES-MULTIPLE OR UNKNO-FALL FAMILY PHOT			550		550				550				1,650
Total Revenues			550		550				550				1,650
Total Pictures in the Park			361		361				361				1,084
6100 - Family Dance													
Expenditures:													
1121-509-6100 PART TIME SALARI-O'BRIEN COMMUNIT-FAM WINTER BALL								(70)					(70)
1220-509-6100 SOCIAL SECURITY -O'BRIEN COMMUNIT-FAM WINTER BALL								(5)					(5)
1240-509-6100 WORKERS' COMPENS-O'BRIEN COMMUNIT-FAM WINTER BALL								(3)					(3)
2852-509-6100 RECREATION SUPPLIES - O'BRIEN COMM CTR-WINTER BALL								(600)					(600)
Total Expenditures								(678)					(678)
Revenues:													
9646-509-6100 RECREATION FEES-O'BRIEN COMMUNITY-FAM WINTER BALL								580					580
Total Revenues								580					580
Total Family Dance								(98)					(98)

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6111 - Neighborhood Nite Out													
Expenditures:													
1121-990-6111 PART TIME SALARIES - NEIGHBORHOOD NITE OUT		(418)											(418)
1220-990-6111 SOCIAL SECURITY - NEIGHBORHOOD NITE OUT		(32)											(32)
1240-990-6111 WORKERS' COMP - NEIGHBORHOOD NITE OUT		(17)											(17)
2851-990-6111 RECREATION SERVICES - NEIGHBORHOOD NITE OUT		(500)											(500)
2852-990-6111 RECREATION SUPPLIES - NEIGHBORHOOD NITE OUT		(500)											(500)
Total Expenditures		(1,467)											(1,467)
Revenues													
Total Neighborhood Nite Out		(1,467)											(1,467)
6180 - My Pet Dog Show													
Expenditures:													
2852-146-6180 RECREATION SUPPLI-CALVINE CROSSING-Pups in the Par			(100)										(100)
Total Expenditures			(100)										(100)
Revenues													
Total My Pet Dog Show			(100)										(100)
7000 - Sports Operations													
Expenditures:													
1121-990-7000 PART TIME SALARIES - SPORTS OPERATIONS	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(180)	(2,160)
1220-990-7000 SOCIAL SECURITY - SPORTS	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(14)	(165)
1240-990-7000 WORKERS COMP - SPORTS	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(86)
Total Expenditures	(201)	(201)	(201)	(201)	(201)	(201)	(201)	(201)	(201)	(201)	(201)	(201)	(2,412)
Revenues													
Total Sports Operations	(201)	(201)	(201)	(201)	(201)	(201)	(201)	(201)	(201)	(201)	(201)	(201)	(2,412)
7030 -Youth Basketball													
Expenditures:													
1121-501-7030 PART TIME SALARIES - RIZAL YOUTH BASKETBALL LEAGUE							(720)	(720)	(540)				(1,980)
1121-509-7030 PART TIME SALARIES - O'BRIEN CTR YOUTH BASKETBALL					(540)	(297)	(2,482)	(2,957)	(2,482)	(270)	(54)		(9,082)
1220-501-7030 SOCIAL SECURITY - RIZAL YOUTH BASKETBALL LEAGUE							(55)	(55)	(41)				(151)
1220-509-7030 SOCIAL SECURITY - O'BRIEN CTR YOUTH BASKETBALL					(41)	(23)	(190)	(226)	(190)	(21)	(4)		(695)
1240-501-7030 WORKERS COMP - RIZAL YOUTH BASKETBALL LEAGUE							(22)	(22)	(16)				(59)
1240-509-7030 WORKERS' COMP - O'BRIEN CTR YOUTH BASKETBALL					(540)	(297)	(74)	(89)	(74)	(11)	(2)		(1,088)
2852-509-7030 RECREATION SUPPLIES - O'BRIEN CTR YOUTH BASKETBALL					(200)	(5,750)	(300)						(6,250)
Total Expenditures					(1,321)	(6,367)	(3,843)	(4,068)	(3,344)	(301)	(60)		(19,305)
Revenues:													
9646-509-7030 RECREATION FEES - O'BRIEN CTR YOUTH BASKETBALL					2,000	20,250				2,325			24,575
Total Revenues					2,000	20,250				2,325			24,575
Total Youth Basketball					679	13,883	(3,843)	(4,068)	(3,344)	2,024	(60)		5,270
7040 - Volleyball Leagues													
Expenditures:													
1121-509-7040 PART TIME SALARIES - POB VOLLEYBALL -DROP IN/CAMP			(709)	(158)	(473)	(230)			(158)	(709)			(2,436)
1121-990-7040 PART TIME SALARIES - VOLLEYBALL-DROP IN/CAMP	(720)	(576)	(576)	(432)	(432)	(432)	(576)	(576)	(576)	(720)	(576)	(576)	(6,768)

SOUTHGATE RECREATION PARK DISTRICT
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	July	August	September	October	November	December	January	February	March	April	May	June	Total
1220-509-7040 SOCIAL SECURITY - POB -VOLLEYBALL-DROP IN/CAMP			(54)	(12)	(36)				(12)	(54)			(169)
1220-990-7040 SOCIAL SECURITY - VOLLEYBALL -DROP IN/CAMP	(55)	(44)	(44)	(33)	(33)	(33)	(44)	(44)	(44)	(55)	(44)	(44)	(518)
1240-509-7040 WORKERS' COMP -POB- VOLLEYBALL-DROP IN/CAMP			(21)	(5)	(14)	(7)			(5)	(21)			(73)
1240-990-7040 WORKERS COMP - VOLLEYBALL-DROP IN/CAMP	(29)	(23)	(23)	(17)	(17)	(17)	(23)	(23)	(23)	(29)	(23)	(23)	(271)
2852-509-7040 RECREATION SUPPLIES - O'BRIEN CTR VOLLEYBALL LGS-V			(600)										(600)
2852-990-7040 RECREATION SUPPLIES - VOLLEYBALL LEAGUES-VOLLEYBALL	(400)											(400)	(800)
Total Expenditures	(1,204)	(643)	(2,028)	(657)	(1,005)	(719)	(643)	(643)	(817)	(1,589)	(643)	(1,043)	(11,634)
Revenues:													
9646-509-7040 RECREATION FEES - POB VOLLEYBALL-DROP IN/CAMP			3,400		3,400					3,400			10,200
9646-990-7040 RECREATION FEES - VOLLEYBALL LEAGUES-VOLLEYBALL	600	480	480	360	360	360	480	480	480	600	480	480	5,640
Total Revenues	600	480	3,880	360	3,760	360	480	480	480	4,000	480	480	15,840
Total Volleyball Leagues	(604)	(163)	1,852	(297)	2,755	(359)	(163)	(163)	(337)	2,411	(163)	(563)	4,206
7070 - Itty Bitty Sports													
Expenditures:													
1121-990-7070 PART TIME SALARIES - ITTY BITTY SPORTS	(144)	(216)	(1,008)	(144)	(576)	(288)	(108)	(108)	(288)	(144)	(864)	(432)	(4,320)
1220-990-7070 SOCIAL SECURITY - ITTY BITTY SPORTS	(11)	(17)	(77)	(11)	(44)	(22)	(8)	(8)	(22)	(11)	(66)	(33)	(330)
1240-990-7070 WORKERS COMP - ITTY BITTY SPORTS	(6)	(9)	(40)	(6)	(23)	(12)	(4)	(4)	(12)	(6)	(35)	(17)	(173)
2852-990-7070 RECREATION SUPPLIES - ITTY BITTY SPORTS	(300)												(300)
Total Expenditures	(461)	(241)	(1,125)	(161)	(643)	(322)	(121)	(121)	(322)	(161)	(965)	(482)	(5,123)
Revenues:													
9646-990-7070 RECREATION FEES - ITTY BITTY SPORTS	1,875	3,600			1,800		900		900		2,700	1,875	13,650
Total Revenues	1,875	3,600			1,800		900		900		2,700	1,875	13,650
Total Itty Bitty Sports	1,414	3,359	(1,125)	(161)	1,157	(322)	779	(121)	578	(161)	1,735	1,393	8,527
7080 - Jr. Giants													
Expenditures:													
1121-103-7080 PART TIME SALARIES-HAMPTON PARK-JUNIOR GIANTS	(1,800)	(288)						(234)			(144)	(1,512)	(3,978)
1220-103-7080 SOCIAL SECURITY (OASDI)-HAMPTON PARK-JUNIOR GIANTS	(138)	(22)						(18)			(11)	(116)	(304)
1240-103-7080 WORKERS' COMPENSATION-HAMPTON PARK-JUNIOR GIANTS	(54)	(9)						(7)			(4)	(45)	(119)
2852-103-7080 RECREATION SUPPLIES-HAMPTON PARK-T-BALL	(200)												(200)
Total Expenditures	(2,192)	(319)						(259)			(159)	(1,673)	(4,602)
Revenues													
Total T-Ball	(2,192)	(319)						(259)			(159)	(1,673)	(4,602)
7090 - Flag Football													
Expenditures:													
1121-111-7090 PART TIME SALARIES - COUNTRYSIDE FLAG FOOTBALL													
1121-148-7090 PART TIME SALARIES-NOTTOLI PARK-YOUTH FLAG FOOTBALL	(432)	(297)	(1,296)	(2,160)	(1,296)				(270)	(1,728)	(3,240)	(1,296)	(12,015)
1220-111-7090 SOCIAL SECURITY - YOUTH FLAG FOOTBALL													
1220-148-7090 SOCIAL SECURITY - NOTTOLI PARK-YOUTH FLAG FOOTBALL	(33)	(23)	(99)	(165)	(99)				(21)	(132)	(248)	(99)	(919)
1240-111-7090 WORKERS COMP - YOUTH FLAG FOOTBALL													
1240-148-7090 WORKERS' COMP - NOTTOLI PARK-YOUTH FLAG FOOTBALL	(13)	(9)	(39)	(65)	(39)				(11)	(69)	(97)	(39)	(380)
2852-111-7090 RECREATION SUPPLIES - YOUTH FLAG FOOTBALL													
2852-148-7090 RECREATION SUPPLIES-NOTTOLI PARK-YOUTH FLAG FOOTBALL		(5,720)	(460)	(260)	(1,750)				(4,500)		(300)		(12,990)
Total Expenditures	(478)	(6,049)	(1,894)	(2,650)	(3,184)				(4,801)	(1,929)	(3,885)	(1,434)	(26,305)
Revenues:													

SOUTHGATE RECREATION PARK DISTRICT
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	July	August	September	October	November	December	January	February	March	April	May	June	Total
9646-111-7090 RECREATION FEES - YOUTH FLAG FOOTBALL													
9646-148-7090 RECREATION FEES-NOTTOLI PARK-YOUTH FLAG FOOTBALL	1,125	18,750							15,000		1,250	1,000	37,125
Total Revenues	1,125	18,750							15,000		1,250	1,000	37,125
Total Flag Football	647	12,701	(1,894)	(2,650)	(3,184)				10,199	(1,929)	(2,635)	(434)	10,820
7170 - Pickle Ball													
Expenditures:													
2852-501-7170 RECREATION SUPPLIES - RIZAL PICKLEBALL													
2852-990-7170 RECREATION SUPPLIES-MULTIPLE OR UNKNOWN-PICKLEBALL	(15)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(15)	(330)
Total Expenditures	(15)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(30)	(15)	(330)
Revenues:													
9646-501-7170 RECREATION FEES-RIZAL COMMUNITY CENTER-PICKLEBALL													
9646-990-7170 RECREATION FEES-MULTIPLE OR UNKNOWN LO-PICKLEBALL	108	276	513	465	342	342	468	456	513	513	456	276	4,728
Total Revenues	108	276	513	465	342	342	468	456	513	513	456	276	4,728
Total Multi Sports	93	246	483	435	312	312	438	426	483	483	426	261	4,398
8000 - Aquatics													
Expenditures:													
1121-990-8000 PART TIME SALARIES - AQUATICS	(17,703)	(7,566)	(5,498)	(5,498)				(6,825)	(3,353)	(2,877)	(21,070)	(11,176)	(81,566)
1220-990-8000 SOCIAL SECURITY - AQUATICS	(1,354)	(579)	(421)	(421)				(522)	(256)	(220)	(1,612)	(855)	(6,240)
1240-990-8000 WORKERS COMP - AQUATICS	(708)	(303)	(220)	(220)				(273)	(134)	(115)	(843)	(447)	(3,263)
Total Expenditures	(19,765)	(8,448)	(6,139)	(6,139)				(7,620)	(3,743)	(3,212)	(23,525)	(12,478)	(91,068)
Revenues													
Total Aquatics	(19,765)	(8,448)	(6,139)	(6,139)				(7,620)	(3,743)	(3,212)	(23,525)	(12,478)	(91,068)
8010 - Swim Lessons													
Expenditures:													
1121-552-8010 PART TIME SALARIES - FRUITRIDGE SWIM LESSONS												(3,470)	(3,470)
1121-553-8010 PART TIME SALARIES - C THOMPSON AQ CTR SWIM LESSONS	(19,277)	(8,618)	(1,762)								(2,706)	(18,225)	(50,589)
1220-552-8010 SOCIAL SECURITY - FRUITRIDGE SWIM LESSONS												(265)	(265)
1220-553-8010 SOCIAL SECURITY - C THOMPSON AQ CTR SWIM LESSONS	(1,475)	(659)	(135)								(207)	(1,394)	(3,870)
1240-552-8010 WORKERS COMP - FRUITRIDGE SWIM LESSONS												(139)	(139)
1240-553-8010 WORKERS COMP - C THOMPSON AQUATIC CTR SWIM LESSONS	(771)	(345)	(71)								(108)	(729)	(2,024)
2851-553-8010 RECREATION SERVICES - C THOMPSON AQ CTR SWIM LESSON												(300)	(300)
2852-552-8010 RECREATION SUPPLIES - FRUITRIDGE SWIM LESSONS												(200)	(200)
2852-553-8010 RECREATION SUPPLIES - C THOMPSON AQ CTR SWIM LESSON												(750)	(750)
Total Expenditures	(21,523)	(9,622)	(1,968)								(3,021)	(25,473)	(61,606)
Revenues:													
9646-552-8010 RECREATION FEES - FRUITRIDGE SWIM LESSONS												1,892	1,892
9646-553-8010 RECREATION FEES - C THOMPSON AQUA CTR SWIM LESSON	35,850	19,600	3,600								1,800	28,850	89,700
9730-552-8010 DONATIONS-FRUITRIDGE SWIM CENTER-SWIM LESSONS												8,000	8,000
Total Revenues	35,850	19,600	3,600								1,800	38,742	99,592
Total Swim Lessons	14,327	9,978	1,632								(1,221)	13,269	37,986
8020 - Recreation Swim													
Expenditures:													
1121-552-8020 PART TIME SALARIES - FRUITRIDGE PUBLIC SWIM												(15,340)	(15,340)

SOUTHGATE RECREATION PARK DISTRICT
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	July	August	September	October	November	December	January	February	March	April	May	June	Total
1121-553-8020 PART TIME SALARIES - C THOMPSON AQ CTR REC SWIM	(22,318)	(10,688)									(6,067)	(32,751)	(71,824)
1220-552-8020 SOCIAL SECURITY - FRUITRIDGE PUBLIC SWIM												(1,173)	(1,173)
1220-553-8020 SOCIAL SECURITY - C THOMPSON AQ CTR REC SWIM	(1,937)	(894)									(541)	(3,041)	(6,413)
1240-552-8020 WORKERS COMP - FRUITRIDGE PUBLIC SWIM												(614)	(614)
1240-553-8020 WORKERS COMP - C THOMPSON AQUATIC CTR REC SWIM	(1,013)	(468)									(283)	(1,590)	(3,353)
2332-553-8020 FOOD& CATERING - C THOMPSON AQUA CTR REC SWIM	(800)	(800)									(800)	(800)	(3,200)
2852-552-8020 RECREATION SUPPLIES - FRUITRIDGE PUBLIC SWIM											(200)	(200)	(200)
2852-553-8020 RECREATION SUPPLIES - C THOMPSON AQUA CTR REC SW	(200)										(200)	(200)	(600)
Total Expenditures	(26,268)	(12,850)									(8,091)	(55,508)	(102,716)
Revenues:													
9444-553-8020 FOOD SERVICE - C THOMPSON AQUATIC CTR REC SWIM	1,100	1,100									900	1,200	4,300
9646-552-8020 RECREATION FEES - FRUITRIDGE RECREATION SWIM											150	960	1,110
9646-553-8020 RECREATION FEES - C THOMPSON AQUATIC CTR REC SWIM	25,575	7,920									1,650	16,500	51,645
Total Revenues	26,675	9,020									2,700	18,660	57,055
Total Recreation Swim	407	(3,830)									(5,391)	(36,848)	(45,661)
8030 - Lifeguarding Classes													
Expenditures:													
1121-990-8030 PART TIME SALARIES - AQUATIC SAFETY CLASSES			(240)		(240)			(240)	(3,714)	(2,334)			(6,768)
1220-990-8030 SOCIAL SECURITY - SAFETY CLASSES					(18)			(18)	(284)	(179)			(499)
1240-990-8030 WORKERS' COMP - SAFETY CLASSES			(10)		(10)			(10)	(149)	(93)			(271)
2852-990-8030 RECREATION SUPPLIES - SAFETY CLASSES			(1,840)	(1,840)				(1,840)	(4,270)	(3,265)			(13,055)
Total Expenditures			(2,090)	(1,840)	(268)			(2,108)	(8,417)	(5,871)			(20,593)
Revenues:													
9646-990-8030 RECREATION FEES - SAFETY CLASSES			320		320			320		320			1,280
Total Revenues			320		320			320		320			1,280
Total Lifeguarding Classes			(1,770)	(1,840)	52			(1,788)	(8,417)	(5,551)			(19,313)
8040 - Pool Rentals													
Expenditures:													
1121-552-8040 PART TIME SALARIES - FRUITRIDGE POOL RENTALS												(500)	(500)
1121-553-8040 PART TIME SALARIES - C THOMPSON AQ CTR RENTALS	(1,295)	(1,582)	(287)									(1,605)	(4,768)
1220-552-8040 SOCIAL SECURITY - FRUITRIDGE POOL RENTALS												(38)	(38)
1220-553-8040 SOCIAL SECURITY - C THOMPSON AQUA CTR RENTALS	(99)	(121)	(22)									(123)	(365)
1240-552-8040 WORKERS COMP - FRUITRIDGE POOL RENTALS												(20)	(20)
1240-553-8040 WORKERS COMP - C THOMPSON AQUATIC CTR RENTALS	(52)	(63)	(11)									(64)	(191)
2852-553-8040 RECREATION SUPPLIES - C THOMPSON AQUA CTR RENTAL	(150)	(150)										(150)	(450)
Total Expenditures	(1,596)	(1,916)	(320)									(2,500)	(6,331)
Revenues:													
9646-552-8040 RECREATION FEES - FRUITRIDGE POOL RENTALS												675	675
9646-553-8040 RECREATION FEES - C THOMPSON AQUATIC CTR RENTAL	2,890	4,340	960									5,300	13,490
Total Revenues	2,890	4,340	960									5,975	14,165
Total Pool Rentals	1,294	2,424	640									3,475	7,834
8050 - Aqua Fitness Class													
Expenditures:													
1121-553-8050 PART TIME SALARIES - C THOMPSON AQ CTR SPEC CLASS	(1,951)	(976)	(644)	(573)					(740)	(592)	(762)	(2,143)	(8,381)
1220-553-8050 SOCIAL SECURITY - C THOMPSON AQ CTR SPEC. CLASS	(149)	(75)	(49)	(44)					(57)	(45)	(58)	(164)	(641)

SOUTHGATE RECREATION PARK DISTRICT
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	July	August	September	October	November	December	January	February	March	April	May	June	Total
1240-553-8050 WORKERS COMP - C THOMPSON AQUA CTR SPEC CLASS	(78)	(39)	(26)	(23)					(30)	(24)	(30)	(86)	(335)
Total Expenditures	(2,179)	(1,089)	(719)	(640)					(826)	(661)	(851)	(2,393)	(9,357)
Revenues:													
9646-553-8050 RECREATION FEES - C THOMPSON AQUA CTR SPEC. CLASS	2,513	1,600	1,350	1,000					1,250	1,000	1,200	2,263	12,175
Total Revenues	2,513	1,600	1,350	1,000					1,250	1,000	1,200	2,263	12,175
Total Aqua Fitness Class	334	511	631	360					424	339	349	(130)	2,818
8100 - Aquatics Special Events													
Expenditures:													
1121-552-8100 PART TIME SALARIES - FRUITRIDGE AQUA SPEC EVENTS												(441)	(441)
1121-553-8100 PART TIME SALARIES - C THOMPSON AQUATIC CTR EVENTS	(755)	(930)		(815)						(801)		(755)	(4,057)
1220-552-8100 SOCIAL SECURITY - FRUITRIDGE AQUA SPEC EVENTS												(34)	(34)
1220-553-8100 SOCIAL SECURITY - C THOMPSON AQ CTR SPECIAL EVENTS	(58)	(71)		(62)						(61)		(58)	(310)
1240-552-8100 WORKERS COMP - FRUITRIDGE AQUA SPEC EVENTS												(18)	(18)
1240-553-8100 WORKERS COMP - C THOMPSON AQUA CTR SPECIAL EVNT	(30)	(37)		(33)						(32)		(30)	(162)
2852-553-8100 RECREATION SUPPLIES - C THOMPSON AQ CTR SPCL EVNT				(700)									(700)
Total Expenditures	(843)	(1,039)		(1,610)						(894)		(1,336)	(5,722)
Revenues:													
9646-552-8100 RECREATION FEES - AQUATICS SPECIAL EVENTS												350	350
9646-553-8100 RECREATION FEES - C THOMPSON AQUA CTR SPCL EVNT	2,390	1,140		850						920		690	5,990
Total Revenues	2,390	1,140		850						920		1,040	6,340
Total Aquatics Special Events	1,547	101		(760)						26		(296)	618
8130 - Sac Town Tsunami													
Expenditures:													
1121-553-8130 PART TIME SALARIES - C THOMPSON AQ CTR SWIM TEAMS	(3,432)		(2,729)	(2,729)	(2,729)			(3,971)	(6,746)	(6,821)	(3,467)	(3,284)	(35,908)
1220-553-8130 SOCIAL SECURITY - C THOMPSON AQ CTR SWIM TEAMS	(263)		(209)	(209)	(209)			(304)	(516)	(522)	(265)	(251)	(2,747)
1240-553-8130 WORKERS COMP - C THOMPSON AQUATIC CTR SWIM TEAM	(137)		(109)	(109)	(109)			(159)	(270)	(273)	(139)	(131)	(1,436)
Total Expenditures	(3,832)		(3,047)	(3,047)	(3,047)			(4,434)	(7,532)	(7,616)	(3,870)	(3,666)	(40,092)
Revenues:													
9646-553-8130 RECREATION FEES - C THOMPSON AQUATIC CTR SWIM TEA	8,696		3,528	3,528			9,240	12,516	17,683	6,384	8,316		69,891
Total Revenues	8,696		3,528	3,528			9,240	12,516	17,683	6,384	8,316		69,891
Total Sac Town Tsunami	4,864		481	481	(3,047)		4,806	4,984	10,067	2,514	4,650		29,799
Total Total Expenditures													
	(1,178,187)	(758,500)	(765,251)	(919,300)	(710,373)	(784,714)	(694,745)	(752,860)	(799,942)	(927,193)	(806,278)	(1,926,344)	(11,023,689)
Total Total Revenues													
	193,237	114,561	70,062	94,219	61,022	71,990	80,131	5,212,503	79,092	115,844	4,293,382	637,645	11,023,689
Difference	(984,950)	(643,939)	(695,190)	(825,081)	(649,352)	(712,724)	(614,614)	4,459,643	(720,850)	(811,349)	3,487,104	(1,288,699)	0

General Fund Five-Year Budget Summary



Southgate Recreation & Park District

Five-Year Operating Budget Summary

General Fund

Five-Year Budget Projection

	<u>FY 26-27</u>	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>	<u>FY 30-31</u>
EXPENDITURES					
Salaries/Benefits	\$6,646,465	\$6,886,113	\$7,134,765	\$7,392,767	\$7,660,484
Services/Supplies	3,547,517	3,534,058	3,597,890	3,596,850	3,753,653
Total	<u>\$10,193,982</u>	<u>\$10,420,172</u>	<u>\$10,732,655</u>	<u>\$10,989,618</u>	<u>\$11,414,137</u>
REVENUES					
Property Taxes	\$ 8,895,174	\$ 9,317,400	\$ 9,760,738	\$ 10,226,242	\$ 10,715,022
Use of Money and Property	555,775	530,660	551,515	573,386	596,325
Intergovernmental	50,542	53,069	55,723	58,509	61,434
Charges for Services	953,298	979,099	1,006,191	1,034,636	1,064,505
Other Revenue	68,900	70,878	72,914	75,008	77,164
Total	<u>\$10,523,689</u>	<u>\$ 10,951,107</u>	<u>\$ 11,447,079</u>	<u>\$ 11,967,782</u>	<u>\$12,514,450</u>
Net change from operations	\$329,707	\$530,935	\$714,424	\$978,164	\$1,100,313

Assumptions:

Salaries increase 3 - 4% per year

Employee Medical Insurance increases at 10-15% per year

General Inflation increase 2 - 3% per year

Property Taxes increase 4 - 5%% per year

Charges for services increase 5% per year

Special Revenue Fund



Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

Special Revenue Funds

Special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for a specific purpose. There are 20 special revenue funds. Fourteen funds account for the Landscaping & Lighting (L & L) Assessment Districts. There are seven L & Ls. One L & L is divided into eight areas. Each area is accounted for in a separate fund. The District formed Southgate Recreation and Park District Community Facilities District No. 1 (North Vineyard Station) in September 2005, Community Facilities District No. 2 (Florin-Vineyard) in 2014, and Community Facilities District No. 3 (Vineyard Springs) in 2022. There are three funds to account for endowments created for the long-term maintenance of open space preserves. Each of these is accounted for in a separate fund.

Local Landscaping & Lighting Assessment Districts

Southgate’s Board of Directors has established six individual local assessment districts, which will provide approximately \$1.7 million in assessment revenues during fiscal year 2026-27. \$509,893 is committed to the payment of annual debt service. Please see the Debt Service Fund section for further information.

The local L & L assessment districts provides funding for the installation, maintenance and servicing of parks, recreation facilities, facility lighting, irrigation systems, public restrooms, park furniture, site amenities, sidewalks, parking lots, landscaping and other related types of improvements. Other sources of funding for these items include the General Fund, Southgate L & L Assessment District, Development Impact Fees, grants and interest.

Many development projects have been financed through debt issues authorized by the Board of Directors. The following table lists assessment rates that have remained fixed for each of these assessment districts since their inception, annual revenues, total debt, debt payments and the amount of funding available for operations. The operations budget for Fiscal Year 2026-27 includes engineer’s fees, attorney’s fees and reimbursement of 11% of the assessment levies to the General Fund for administration of the assessment districts. The District contracts with Francisco and Associates to maintain the direct levy database, submit the direct levies to the County of Sacramento and prepare the engineer’s reports.

The following table summarizes the Fiscal Year 2026-27 revenues and expenditures budget for the local L & L assessment districts.

Southgate Recreation & Park District Fiscal Year 2026-27 Final Budget

Special Revenue Funds

Local Landscaping and Lighting Assessment Districts Fiscal Year 2026-27 Final Budget Summary

Landscaping and Lighting Assessment District	Number of Parcels	Rate per parcel	Assessment Revenue Budget	Debt Service Budget	Operations Budget	Capital Projects Budget
Larchmont Countryside	3,609	\$50/\$100	\$ 347,510	\$ 89,211	\$ 263,299	\$ 82,214
Vintage Park	2,195	\$50/\$100	214,903	54,544	161,359	-
Churchill Downs	4,945	\$100/\$200	530,832	118,948	417,884	166,437
Sunrise Florin	656	\$60	39,360	-	39,860	13,205
Sunrise Greens	1,018	\$90	91,598	-	96,598	374,631
Country Creek	2,545	\$200/\$230	541,310	247,190	359,120	574,777
Total	14,968		\$ 1,765,512	\$ 509,893	\$ 1,338,120	\$ 1,211,264

The Southgate Landscaping & Lighting (L & L) Assessment District was formed in October 1990 to fund the maintenance, operations, capital and debt service related to the construction of parks and various projects. The Board of Directors established eight separate geographical areas of benefit with varying rates of assessment for numerous projects, including capital development, refurbishments and operation costs. Southgate L & L Assessment District has been partially responsible for the construction of Jack N.Sheldon, Woody Hampton, Churchill Downs and Edwin A. Smith Parks. The assessment district has also funded the refurbishment of Sky Park, Rutter baseball diamonds, Fruitridge Community Park improvements and a variety of other projects throughout the District.

The Board of Directors will continue to review various projects to be accomplished within this Assessment District based upon annual assessment revenues. The operations budget for Fiscal Year 2026-27 includes engineer's fees, attorney's fees and reimbursement of 11% of proceeds to the General Fund for administration of the assessment districts. The District contracts with Francisco & Associates to maintain the direct levy database, submit the direct levies to the County of Sacramento and prepare the Engineer's reports.

The Southgate L & L Assessment Districts provides funding for the installation, maintenance and servicing of parks, recreation facilities, facility lighting, irrigation systems, public rest rooms, park furniture, site amenities, sidewalks, parking lots, landscaping and other related types of improvements. Other sources of funding for these items include the General Fund, local L & L assessment districts, development impact fees, grants and interest. Total revenues in the Southgate L & L Assessment District are expected to be \$741,331 per year. Of this amount, \$83,837 is allocated to pay annual debt service.

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

Special Revenue Funds

The following table summarizes the Fiscal Year 2026-27 revenues and expenditures budget for the Southgate L & L Assessment District.

Southgate Landscaping and Lighting Assessment District
Fiscal Year 2026-27 Final Budget Summary

Area	Number of Parcels	Rate per parcel	Assessment Revenue Budget	Debt Service Budget	Operations Budget	Capital Projects Budget
Fruitridge	5,003	\$19	\$ 95,048	\$ -	\$ 95,811	\$ 16,981
Bowling Green/Parkway	3,882	20	77,647	-	78,147	40,093
Central	6,273	20	125,450	-	128,950	187,416
Countryside/Vintage	7,679	19	145,901	27,692	121,209	115,716
Florin	3,934	17	66,878	-	66,878	6,580
Churchill Downs	4,995	19	94,897	21,956	76,941	67,160
Vineyard East	3,144	20	62,876	27,109	36,267	97,672
Vineyard West	3,632	20	72,634	7,080	68,054	288,519
Total	38,540		\$ 741,331	\$ 83,837	\$ 672,257	\$ 820,137

Mello-Roos Community Facilities Districts

Southgate Recreation & Park District formed the Southgate Recreation and Park District Community Facilities District (CFD) No. 1 (North Vineyard Station) in September 2005, Southgate Recreation and Park District No. 2 (Florin Vineyard) CFD in January 2014 and Southgate Recreation and Park District No. 3 (Vineyard Springs) CFD in December 2022.

Mello-Roos Community Facilities Districts (CFD)
Fiscal Year 2026-27 Final Budget Summary

CFD	Special Tax Revenue Budget	Operations Budget
No. 1 - North Vineyard Station	\$942,492	\$672,173
No. 2 - Florin Vineyard	470,785	394,997
No. 3 - Vineyard Springs	323,521	323,521
Total	\$1,736,798	\$1,390,691

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

Special Revenue Funds

Endowment Funds

Southgate Recreation & Park District manages three endowments, which are accounted for as Special Revenue Funds. The income from the endowments will maintain the Bradshaw Vineyards Open Space Preserve, Laguna Creek Trail Corridor Extension and Kingsbridge Preserve. The income from these endowments supplements funding from the L & L Assessment Districts, the CFDs and the General Fund.

Fund Balance

The Board of Directors revised the District's fund balance reserve policy in May 2011 to reflect the fund balance reporting definitions required by GASB Statement No. 54 Fund Balance Reporting and Governmental Fund Type Definitions. The policy is to commit 10% of the approved operations budget in each special revenue fund as an operational contingency. Any remaining balance in excess of non-spendable, restricted, committed and assigned shall be committed to future capital projects. Amounts committed to future capital projects may be uncommitted and/or redirected by Board action. Projected fluctuations in the fund balance are a result of budgeting to use the fund balance committed for capital projects.

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

Special Revenue Funds Budget Detail

	Budget <u>FY 2026-27</u>	Final Budget <u>FY 2025-26</u>	Actual <u>FY 2024-25</u>	Actual <u>FY 2023-24</u>	Actual <u>FY 2022-23</u>
Larchmont Countryside L & L					
Expenditures					
Horticultural Services	\$ 37,752	\$ 35,000	\$ 37,752	\$ 31,712	\$ 37,752
Horticultural Supplies	500	500	-	-	-
Park Maintenance	500	500	2,103	2,454	(41,158)
Electricity	15,000	15,000	14,333	14,231	17,900
Water	162,347	165,333	158,972	168,012	200,067
Assessment District Management	47,200	44,296	43,417	43,815	44,824
Transfer Out - Debt Service	89,211	89,211	85,852	85,732	86,467
Transfer Out - Capital Projects	82,214	100,321	30,542	428	32,603
Total Expenditures	<u>\$434,724</u>	<u>\$450,161</u>	<u>\$372,971</u>	<u>\$346,384</u>	<u>\$378,455</u>
Revenues and Other Sources of Funds					
Interest Income	\$5,000	\$2,500	\$7,590	\$3,396	\$2,474
Assessment Proceeds	347,510	347,340	347,473	347,935	347,385
Fund Balance Committed for Capital Projects	82,214	100,321	-	-	-
Transfer In					
Total Revenues and Other Sources of Funds	<u>\$434,724</u>	<u>\$450,161</u>	<u>\$355,063</u>	<u>\$351,331</u>	<u>\$349,859</u>

Vintage Park L & L					
Expenditures					
Horticultural Services	\$30,500	\$32,500	\$30,672	\$25,764	\$30,672
Horticultural Supplies	500	500	-	-	-
Park Maintenance	3,380	3,380	2,139	2,883	(26,511)
Electricity	11,820	12,820	11,209	9,983	11,612
Water	85,309	83,568	85,733	92,882	114,546
Assessment District Management	29,850	28,817	28,849	28,371	29,510
Transfer Out - Debt Service	54,544	54,318	54,055	53,979	54,442
Total Expenditures	<u>\$215,903</u>	<u>\$215,903</u>	<u>\$212,657</u>	<u>\$213,862</u>	<u>\$214,271</u>
Revenues and Other Sources of Funds					
Interest Income	\$1,000	\$1,000	\$1,429	\$2,060	(\$1,734)
Assessment Proceeds	214,903	214,903	214,549	216,413	215,770
Fund Balance Committed for Capital Projects	-	-	-	-	-
Total Revenues and Other Sources of Funds	<u>\$215,903</u>	<u>\$215,903</u>	<u>\$215,978</u>	<u>\$218,473</u>	<u>\$214,036</u>

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

Special Revenue Funds Budget Detail

	Budget <u>FY 2026-27</u>	Final Budget <u>FY 2025-26</u>	Actual <u>FY 2024-25</u>	Actual <u>FY 2023-24</u>	Actual <u>FY 2022-23</u>
Churchill Downs L & L					
Expenditures					
Horticultural Services	\$92,549	\$95,000	\$79,176	\$74,951	\$85,212
Horticultural Supplies	500	500	488	-	1,544
Park Maintenance Charges	5,000	5,000	21,900	21,949	(5,087)
Electricity	86,000	86,000	81,227	73,070	77,752
Water	166,382	166,382	166,004	132,291	143,392
Assessment District Management	67,453	65,002	63,601	64,699	59,825
Transfer Out - Debt Service	118,948	118,948	114,470	114,309	115,289
Transfer Out - Capital Projects	166,437	321,022	174,746	7,504	27,341
Total Expenditures	<u>\$703,269</u>	<u>\$857,854</u>	<u>\$701,612</u>	<u>\$488,773</u>	<u>\$505,268</u>
Revenues and Other Sources of Funds					
Interest Income	\$6,000	\$6,000	\$16,966	\$12,592	\$8,011
Assessment Proceeds	530,832	530,832	530,316	533,579	481,240
Fund Balance Committed for Capital Projects	166,437	321,022	-	-	-
Total Revenues and Other Sources of Funds	<u>\$703,269</u>	<u>\$857,854</u>	<u>\$547,282</u>	<u>\$546,171</u>	<u>\$489,251</u>
Sunrise Florin L & L					
Expenditures					
Horticultural Services	\$6,052	\$6,500	\$0	\$3,119	\$5,456
Horticultural Supplies	1,250	1,250	2,663	2,345	77
Park Maintenance	5,395	5,395	7,802	8,751	7,319
Electricity	8,415	8,415	7,714	6,986	8,262
Water	11,000	11,000	13,322	10,019	10,458
Assessment District Management	7,748	7,050	7,664	6,945	7,748
Transfer Out - Debt Service	-	-	-	-	-
Transfer Out - Capital Projects	13,205	12,809	-	-	-
Total Expenditures	<u>\$53,065</u>	<u>\$52,419</u>	<u>\$39,165</u>	<u>\$38,165</u>	<u>\$39,320</u>
Revenues and Other Sources of Funds					
Interest Income	\$500	\$250	\$591	\$587	\$345
Assessment Proceeds	39,360	39,360	38,975	39,694	39,405
Fund Balance Committed for Capital Projects	13,205	12,809	-	-	-
Total Revenues and Other Sources of Funds	<u>\$53,065</u>	<u>\$52,419</u>	<u>\$39,566</u>	<u>\$40,281</u>	<u>\$39,750</u>

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

Special Revenue Funds Budget Detail

	Budget <u>FY 2026-27</u>	Final Budget <u>FY 2025-26</u>	Actual <u>FY 2024-25</u>	Actual <u>FY 2023-24</u>	Actual <u>FY 2022-23</u>
Sunrise Greens L & L					
Expenditures					
Horticultural Services	\$8,500	\$8,500	\$7,560	\$3,170	\$7,672
Horticultural Supplies	500	500	245	221	233
Park Maintenance	22,188	22,540	14,159	12,328	(5,839)
Electricity	2,000	2,000	1,887	1,483	1,738
Water	50,000	50,000	46,691	34,386	44,710
Assessment District Management	13,410	13,058	13,410	12,574	12,530
Transfer Out - Debt Service	-	-	-	-	-
Transfer Out - Capital Projects	374,631	364,137	10,140	-	-
Total Expenditures	<u>\$471,229</u>	<u>\$460,735</u>	<u>\$94,092</u>	<u>\$64,162</u>	<u>\$61,044</u>
Revenues and Other Sources of Funds					
Interest Income	\$5,000	\$5,000	\$13,166	\$13,806	\$7,663
Assessment Proceeds	91,598	91,598	91,567	89,216	80,827
Fund Balance Committed for Capital Projects	374,631	364,137	-	-	-
Total Revenues and Other Sources of Funds	<u>\$471,229</u>	<u>\$460,735</u>	<u>\$104,733</u>	<u>\$103,022</u>	<u>\$88,490</u>
Country Creek L & L					
Expenditures					
Horticultural Services	\$123,000	\$125,000	\$121,101	\$131,066	\$101,737
Horticultural Supplies	10,500	5,500	1,552	6,877	2,076
Park Maintenance	30,000	30,000	13,685	24,733	5,186
Electricity	45,000	35,000	31,159	25,213	27,378
Water	85,000	85,000	80,308	56,421	64,355
Assessment District Management	65,620	67,000	64,753	64,512	65,620
Transfer Out - Debt Service	247,190	244,760	243,915	243,836	244,329
Transfer Out - Capital Projects	574,777	1,657,720	1,106,286	1,107,036	19,127
Total Expenditures	<u>\$1,181,087</u>	<u>\$2,249,980</u>	<u>\$1,662,759</u>	<u>\$1,659,694</u>	<u>\$529,808</u>
Revenues and Other Sources of Funds					
Interest Income	\$65,000	\$75,000	\$64,174	\$106,930	\$68,214
Assessment Proceeds	541,310	541,310	543,031	544,608	541,798
Fund Balance Committed for Capital Projects	574,777	1,633,670	-	-	-
Total Revenues and Other Sources of Funds	<u>\$1,181,087</u>	<u>\$2,249,980</u>	<u>\$607,205</u>	<u>\$651,538</u>	<u>\$610,012</u>

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

Special Revenue Funds Budget Detail

	Budget <u>FY 2026-27</u>	Final Budget <u>FY 2025-26</u>	Actual <u>FY 2024-25</u>	Actual <u>FY 2023-24</u>	Actual <u>FY 2022-23</u>
Southgate L & L - Fruitridge Zone					
Expenditures					
Horticultural Services	\$500	\$500	\$0	\$5,275	\$0
Horticultural Supplies	500	500	270	354	-
Park Maintenance	2,868	2,868	5,838	10,895	2,161
Electricity	37,043	38,043	35,939	29,388	32,382
Water	40,000	40,000	39,751	35,003	37,156
Assessment District Management	14,900	14,878	11,867	14,146	13,922
Transfer Out - Debt Service	-	-	-	-	-
Transfer Out - Capital Projects	16,981	16,156	293	8,317	-
Total Expenditures	<u>\$112,792</u>	<u>\$112,945</u>	<u>\$93,958</u>	<u>\$103,378</u>	<u>\$85,621</u>
Revenues and Other Sources of Funds					
Interest Income	\$763	\$500	\$909	\$815	\$18
Assessment Proceeds	95,048	96,289	93,905	96,758	95,304
Fund Balance Committed for Capital Projects	16,981	16,156	-	-	-
Total Revenues and Other Sources of Funds	<u>\$112,792</u>	<u>\$112,945</u>	<u>\$94,814</u>	<u>\$97,573</u>	<u>\$95,322</u>
Southgate L & L - Bowling Green Zone					
Expenditures					
Horticultural Services	\$500	\$500	\$0	\$0	\$0
Horticultural Supplies	656	605	-	-	-
Park Maintenance	3,481	3,481	1,723	3,009	1,678
Electricity	34,735	34,735	48,957	35,850	33,699
Water	26,975	26,975	14,355	26,486	29,704
Assessment District Management	11,800	11,851	9,816	11,229	11,242
Transfer Out - Debt Service	-	-	-	-	-
Transfer Out - Capital Projects	40,093	38,456	1,107	-	153
Total Expenditures	<u>\$118,240</u>	<u>\$116,603</u>	<u>\$75,958</u>	<u>\$76,574</u>	<u>\$76,476</u>
Revenues and Other Sources of Funds					
Interest Income	\$500	\$500	\$1,626	\$1,180	(\$1,004)
Assessment Proceeds	77,647	77,647	76,095	77,032	76,491
Fund Balance Committed for Capital Projects	40,093	38,456	-	-	-
Transfer In	-	-	-	-	-
Total Revenues and Other Sources of Funds	<u>\$118,240</u>	<u>\$116,603</u>	<u>\$77,721</u>	<u>\$78,212</u>	<u>\$75,487</u>

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

Special Revenue Funds Budget Detail

	Budget <u>FY 2026-27</u>	Final Budget <u>FY 2025-26</u>	Actual <u>FY 2024-25</u>	Actual <u>FY 2023-24</u>	Actual <u>FY 2022-23</u>
Southgate L & L - Central Zone					
Expenditures					
Horticultural Services	\$2,000	\$2,000	\$8,350	\$0	\$750
Horticultural Supplies	2,750	2,750	-	-	-
Park Maintenance	34,536	35,138	24,578	29,304	18,551
Electricity	35,035	35,035	38,958	33,872	34,011
Water	35,929	35,929	35,919	44,577	28,496
Assessment District Management	18,700	18,683	15,139	17,841	17,660
Transfer Out - Debt Service	-	-	-	-	-
Transfer Out - Capital Projects	187,416	187,681	7,066	-	17,251
Total Expenditures	<u>\$316,366</u>	<u>\$317,216</u>	<u>\$130,010</u>	<u>\$125,594</u>	<u>\$116,719</u>
Revenues and Other Sources of Funds					
Interest Income	\$3,500	\$3,500	\$7,058	\$7,021	\$4,190
Assessment Proceeds	125,450	126,035	123,020	126,724	125,785
Fund Balance Committed for Capital Projects	187,416	187,681	-	-	-
Transfer In	-	-	-	-	-
Total Revenues and Other Sources of Funds	<u>\$316,366</u>	<u>\$317,216</u>	<u>\$130,078</u>	<u>\$133,745</u>	<u>\$129,975</u>
Southgate L & L - Countryside-Vintage Zone					
Expenditures					
Horticultural Services	\$12,500	\$12,500	\$0	\$10,948	\$0
Horticultural Supplies	500	500	-	-	-
Park Maintenance	11,304	11,304	4,546	11,352	79,920
Electricity	5,511	5,511	4,766	4,396	-
Water	69,294	69,270	89,218	70,253	-
Assessment District Management	22,100	22,168	17,329	20,918	20,422
Transfer Out - Debt Service	27,692	27,692	26,649	26,612	26,840
Transfer Out - Capital Projects	115,716	133,401	23,455	286	9,715
Total Expenditures	<u>\$264,617</u>	<u>\$282,346</u>	<u>\$165,963</u>	<u>\$144,765</u>	<u>\$136,897</u>
Revenues and Other Sources of Funds					
Interest Income	\$3,000	\$3,000	\$6,101	\$7,219	\$4,254
Assessment Proceeds	145,901	145,945	142,246	145,498	143,391
Fund Balance Committed for Capital Projects	115,716	133,401	-	-	-
Total Revenues and Other Sources of Funds	<u>\$264,617</u>	<u>\$282,346</u>	<u>\$148,347</u>	<u>\$152,717</u>	<u>\$147,645</u>

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

Special Revenue Funds Budget Detail

	Budget <u>FY 2026-27</u>	Final Budget <u>FY 2025-26</u>	Actual <u>FY 2024-25</u>	Actual <u>FY 2023-24</u>	Actual <u>FY 2022-23</u>
Southgate L & L - Florin Zone					
Expenditures					
Horticultural Services	\$1,500	\$1,500	\$0	\$0	\$0
Horticultural Supplies	250	250	-	-	-
Park Maintenance	4,972	4,972	1,095	3,262	2,823
Electricity	6,585	6,585	4,054	4,222	3,959
Water	42,971	41,158	48,572	38,303	39,775
Assessment District Management	10,600	10,611	8,434	9,958	8,812
Transfer Out - Debt Service	-	-	-	-	-
Transfer Out - Capital Projects	6,580	5,257	-	-	-
Total Expenditures	<u>\$73,458</u>	<u>\$70,333</u>	<u>\$62,155</u>	<u>\$55,745</u>	<u>\$55,369</u>
Revenues and Other Sources of Funds					
Interest Income	\$0	\$0	\$412	\$336	(\$221)
Assessment Proceeds	66,878	65,076	63,147	64,739	55,648
Fund Balance Committed for Capital Projects	6,580	5,257	-	-	-
Total Revenues and Other Sources of Funds	<u>\$73,458</u>	<u>\$70,333</u>	<u>\$63,559</u>	<u>\$65,075</u>	<u>\$55,427</u>

Southgate L & L - Churchill Downs Zone

Expenditures					
Horticultural Services	\$500	\$500	\$0	\$11,043	\$0
Horticultural Supplies	500	500	-	-	-
Park Maintenance	26,342	25,641	35,574	7,666	57,488
Electricity	1,357	1,357	-	13,918	-
Water	33,342	33,356	5,175	25,198	-
Assessment District Management	14,900	14,886	11,714	14,122	13,753
Transfer Out - Debt Service	21,956	22,657	21,804	21,773	21,960
Transfer Out - Capital Projects	67,160	156,255	113,695	5,003	4,398
Total Expenditures	<u>\$166,057</u>	<u>\$255,152</u>	<u>\$187,962</u>	<u>\$98,723</u>	<u>\$97,599</u>
Revenues and Other Sources of Funds					
Interest Income	\$4,000	\$4,000	\$6,570	\$7,660	\$4,785
Assessment Proceeds	94,897	94,897	92,382	95,419	93,099
Fund Balance Committed for Capital Projects	67,160	156,255	-	-	-
Total Revenues and Other Sources of Funds	<u>\$166,057</u>	<u>\$255,152</u>	<u>\$98,952</u>	<u>\$103,079</u>	<u>\$97,884</u>

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

Special Revenue Funds Budget Detail

	Budget <u>FY 2026-27</u>	Final Budget <u>FY 2025-26</u>	Actual <u>FY 2024-25</u>	Actual <u>FY 2023-24</u>	Actual <u>FY 2022-23</u>
Southgate L & L - Vineyard East Zone					
Expenditures					
Horticultural Services	\$9,075	\$12,075	\$0	\$12,458	\$4,825
Horticultural Supplies	500	500	-	-	-
Park Maintenance	10,771	5,628	13,239	2,188	15,682
Electricity	3,121	4,121	-	2,247	-
Water	3,500	4,500	2,250	4,962	-
Assessment District Management	9,300	9,668	7,972	8,798	8,110
Transfer Out - Debt Service	27,109	24,884	24,797	24,789	24,843
Transfer Out - Capital Projects	97,672	7,476	(78,063)	244,007	6,376
Total Expenditures	<u>\$161,048</u>	<u>\$68,852</u>	<u>(\$29,805)</u>	<u>\$299,449</u>	<u>\$59,836</u>
Revenues and Other Sources of Funds					
Interest Income	\$500	\$500	\$964	\$8,456	\$6,568
Assessment Proceeds	62,876	60,876	59,353	57,511	51,564
Fund Balance Committed for Capital Projects	97,672	7,476	-	-	-
Total Revenues and Other Sources of Funds	<u>\$161,048</u>	<u>\$68,852</u>	<u>\$60,317</u>	<u>\$65,967</u>	<u>\$58,132</u>
Southgate L & L - Vineyard West Zone					
Expenditures					
Horticultural Services	\$500	\$500	\$0	\$132	\$0
Horticultural Supplies	500	500	-	-	-
Park Maintenance Costs	10,000	10,000	-	630	1,165
Electricity	2,517	2,517	-	247	-
Water	45,137	7,629	-	618	-
Assessment District Management	9,400	10,167	8,480	8,894	8,925
Transfer Out - Debt Service	7,080	7,080	6,814	6,804	6,862
Transfer Out - Capital Projects	288,519	98,711	(168,025)	127,350	6,376
Total Expenditures	<u>\$363,653</u>	<u>\$137,104</u>	<u>(\$152,731)</u>	<u>\$144,675</u>	<u>\$23,328</u>
Revenues and Other Sources of Funds					
Interest Income	\$2,500	\$2,500	\$2,792	\$4,923	\$3,363
Assessment Proceeds	72,634	65,494	63,961	58,020	57,891
Fund Balance Committed for Capital Projects	288,519	69,110	-	-	-
Total Revenues and Other Sources of Funds	<u>\$363,653</u>	<u>\$137,104</u>	<u>\$66,753</u>	<u>\$62,943</u>	<u>\$61,254</u>

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

Special Revenue Funds Budget Detail

	Budget <u>FY 2026-27</u>	Final Budget <u>FY 2025-26</u>	Actual <u>FY 2024-25</u>	Actual <u>FY 2023-24</u>	Actual <u>FY 2022-23</u>
Southgate CFD No. 1 (North Vineyard Station)					
Expenditures					
Horticultural Services	\$75,000	\$75,000	\$53,093	\$46,232	\$33,470
Horticultural Supplies	30,259	15,249	3,020	9,332	\$3,047
Park, Trail, Facilities & Open Space Maintenance	383,926	366,298	22,020	28,464	30,401
Electricity	25,000	15,000	15,960	12,601	13,296
Water	55,000	45,000	47,749	40,504	44,621
Security	4,993	4,640	3,224	3,854	
Assessment District Management	97,995	92,523	92,325	80,961	86,241
Reserve for Replacement Costs	300,319	303,570	-	-	-
Total Expenditures	<u>\$972,492</u>	<u>\$917,280</u>	<u>\$237,391</u>	<u>\$221,948</u>	<u>\$211,076</u>
Revenues and Other Sources of Funds					
Interest Income	\$30,000	\$30,000	\$104,748	\$107,316	\$51,145
Special Tax Proceeds	942,492	887,280	780,070	714,828	676,977
Other Revenue					
Total Revenues and Other Sources of Funds	<u>\$972,492</u>	<u>\$917,280</u>	<u>\$884,818</u>	<u>\$822,144</u>	<u>\$728,122</u>
Southgate CFD No. 2 (Florin-Vineyard)					
Expenditures					
Horticultural Services	\$ 12,500	\$ 9,500	\$ 11,850	\$ 8,400	\$ 8,400
Horticultural Supplies	2,000	2,000	411	5,155	1,473
Park, Trail, Facilities & Open Space Maintenance	284,712	157,384	1,777	283	1,259
Electricity	5,000	5,000	2,917	2,394	2,554
Water	40,000	34,000	37,052	32,052	31,365
Security	797	745	517	517	
Assessment District Management	49,988	35,388	44,732	33,158	21,177
Reserve for Replacement Costs	80,788	84,443	-	-	-
Total Expenditures	<u>\$475,785</u>	<u>\$328,460</u>	<u>\$99,256</u>	<u>\$81,959</u>	<u>\$66,228</u>
Revenues and Other Sources of Funds					
Interest Income	\$5,000	\$5,000	\$18,127	\$22,984	\$8,619
Special Tax Proceeds	470,785	323,460	351,491	169,609	142,774
Other Revenue	-	-	-	-	-
Total Revenues and Other Sources of Funds	<u>\$475,785</u>	<u>\$328,460</u>	<u>\$369,618</u>	<u>\$192,593</u>	<u>\$151,393</u>

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

Special Revenue Funds Budget Detail

	Budget FY 2026-27	Final Budget FY 2025-26	Actual FY 2024-25	Actual FY 2023-24	Actual FY 2022-23
Southgate CFD No. 3 (Vineyard Springs)					
Expenditures					
Horticultural Services	\$0	\$0	\$0	\$0	\$0
Horticultural Supplies	-	-	-	-	-
Park, Trail, Facilities & Open Space Maintenance	286,673	117,923	-	-	-
Electricity	500	-	-	-	-
Water	-	-	-	-	-
Security	459	428	-	-	-
Assessment District Management	35,889	17,269	22,096	3,372	41,385
Reserve for Replacement Costs	-	-	-	-	-
Total Expenditures	\$323,521	\$135,620	\$22,096	\$3,372	\$41,385
Revenues and Other Sources of Funds					
Interest	\$0	\$0	\$397	\$861	\$947
Special Tax Proceeds	323,521	135,620	137,450	13,733	-
Other Revenue	-	-	-	-	41,385
Total Revenues and Other Sources of Funds	323,521	135,620	137,847	14,594	42,332
Bradshaw Vineyards Open Space Endowment Fund					
Expenditures					
Transfer Out	\$5,000	\$5,000	\$0	\$0	\$0
Total Expenditures	\$5,000	\$5,000	\$0	\$0	\$0
Revenues and Other Sources of Funds					
Assessment Proceeds	\$5,000	\$5,000	\$0	\$0	\$0
Interest	-	-	\$7,955	\$9,352	\$5,392
Other Revenue	-	-	-	-	-
Total Revenues and Other Sources of Funds	\$5,000	\$5,000	\$7,955	\$9,352	\$5,392
Laguna Creek Trail Endowment Fund					
Expenditures					
Transfer Out	\$400	\$400	\$0	\$0	\$0
Total Expenditures	\$400	\$400	\$0	\$0	\$0
Revenues and Other Sources of Funds					
Interest	\$400	\$400	\$800	\$935	\$539
Other Revenue	-	-	-	-	-
Total Revenues and Other Sources of Funds	\$400	\$400	\$800	\$935	\$539
Kingsbridge Preserve Endowment Fund					
Expenditures					
Reserve for future maintenance	\$ 500	\$ 500	-	-	-
Transfer Out	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$500	\$500	\$0	\$0	\$0
Revenues and Other Sources of Funds					
Interest	\$500	\$500	\$22,889	\$0	\$0
Other Revenue	-	-	699,794	-	-
Total Revenues and Other Sources of Funds	\$500	\$500	\$722,683	\$0	\$0

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

Special Revenue Funds Budget Detail

	Budget <u>FY 2026-27</u>	Final Budget <u>FY 2025-26</u>	Actual <u>FY 2024-25</u>	Actual <u>FY 2023-24</u>	Actual <u>FY 2022-23</u>
Total Special Revenue Funds					
Expenditures					
Horticultural Services	412,928	417,075	349,554	364,270	315,946
Horticultural Supplies	52,165	32,104	8,649	24,284	8,450
Park, Trail, Facilities & Open Space Maintenance	1,126,548	807,952	172,178	170,151	145,038
Electricity	324,639	307,139	299,080	270,101	264,543
Water	952,186	899,100	871,071	811,967	788,645
Security	6,249	5,813	3,741	4,371	-
Assessment District/CFD Administration	526,853	483,315	471,598	444,313	471,706
Equipment	-	-	-	-	-
Deferred Maintenance/Capital Replacement	381,107	388,013	-	-	-
Transfer Out - Debt Service	593,730	589,550	578,356	577,834	581,032
Transfer Out - Capital Projects	2,031,401	3,099,402	1,221,242	1,499,931	123,340
Transfer Out	5,400	5,400	-	-	-
Total Expenditures	<u>6,413,206</u>	<u>7,034,863</u>	<u>3,975,469</u>	<u>4,167,221</u>	<u>2,698,699</u>
Revenues and Other Sources of Funds					
Interest Income	\$133,163	\$140,150	\$254,420	\$309,077	\$173,568
Assessment Proceeds	2,506,844	2,497,602	2,480,020	2,493,146	2,405,598
Special Tax Proceeds	1,741,798	1,351,360	1,269,011	898,170	819,751
Other Revenue	-	-	-	-	41,385
Transfers In	-	-	-	-	-
Fund Balance Restricted	-	-	-	-	-
Fund Balance Committed for Capital Projects	2,031,401	3,045,751	-	-	-
Total Revenues and Other Sources of Funds	<u>\$6,413,206</u>	<u>\$7,034,863</u>	<u>\$4,003,451</u>	<u>\$3,700,393</u>	<u>\$3,440,301</u>
Net Change	\$0	\$0	\$27,982	(\$466,828)	\$741,603

Capital Projects



Southgate Recreation & Park District Fiscal Year 2026-27 Final Budget

Capital Projects Fund

The Capital Projects Fund accounts for construction and capital projects for the District, with the exception of the projects funded solely by the Proprietary Fund. Sources of financing for capital projects include the general fund, grants, development impact fees, Quimby Act in-lieu fees, assessment district funds, Mello-Roos community facilities district funds and debt issuance proceeds.

The annual budget includes construction and capital improvement projects expected to be completed over the next three years. Improvement projects include District-wide renovation projects and construction of new park and recreation facilities. The need for new facilities is based on a service level requirement of five acres per 1,000 residents based on the Quimby Act's land dedication requirements.

The District has developed a long-term capital projects budget for 0 -30 years. The District is currently reviewing and updating its Master Plan, which will be developed over the next year. The District approved an updated capital reserve study performed by the Browning Reserve Group in 2025. The study includes a physical inspection of major assets by component and preparation of a detailed report identifying the assets and calculating an estimate of the required reserves and annual contribution required to meet the projected expenditures for replacement over a 30-year period. In 2025, the total cash reserves necessary to repair, replace, restore or maintain the assets during and at the end of their first remaining useful life is \$27,656,497. The accumulated cash reserves set aside on June 30, 2025 was estimated to be \$6,661,908, constituting 24.1% of the total expenditures and an annual contribution of \$2.3 million is needed.

As part of the District's needs assessment, it outreaches to the community through surveys, questionnaires, and workshops to help staff plan, design and prioritize projects. In 2005, 2010, and 2015, the District completed comprehensive resident surveys to determine residents' level of usage and satisfaction of park, recreation facilities, and programs offered by the District. These were used for policy planning purposes and to identify spending priorities for future enhancements to recreation services and programs presently provided by the District.

The District is included in several Public Facilities Financing Plan (PFFP) programs in which developers pay fees to mitigate the impact of development. The District's portion of the development impact fee is used to fund park and landscape improvements in new developments. Fee programs have been approved for the Vineyard (formerly Elk Grove-West Vineyard), the Vineyard Springs, Florin Vineyard, and the North Vineyard Station Financing Plan Areas. Some of the financing plans include open space land acquisition.

Southgate Recreation & Park District Fiscal Year 2026-27 Final Budget

Capital Projects Fund

The District's fund balance policy is to commit fund balances in excess of non-spendable, restricted, committed and assigned to future capital projects. The projected Fund Balance Committed for Future Capital Projects in the General Fund is \$1.8 million. The total Fund Balances Committed for Future Capital Projects in the Special Revenue Funds are \$6.5 million.

The District has been awarded over \$35 million in grant funding for various projects including Fruitridge Park, Community Center and Aquatic Center Renovation and Expansion Project, Howard P. Tillotson Parkway Extension, Jack N. Sheldon Park and Florin Creek Trail Improvements, Laguna Creek Parkway Regional Trail and Community Connectivity Project, Olde Florintown Park Improvements, and Rutter Park Basketball Court.

In practice, the Capital Projects budget is a multi-year budget since projects often take two or more years to complete. Projects that build new facilities and expand current facilities will require funding to operate once they are complete. The operating expense impact for current projects is provided on page E-10. For projects to be completed in fiscal year 2026-27, the estimated impact is included in this budget. Projects expected to be in progress in fiscal year 2026-27 include:

- a. Edwin A. Smith Community Park Playground Renovation design
- b. Elder Creek Trail System (CCTC and low flow crossing) construction
- c. Florin Creek Recreation Center Roof, Siding, and Deck Refurbishment.
- d. Fruitridge Park, Community Center, and Swim Center Renovation and Expansion Project construction.
- e. Gerber Creek Trail System (G-46 basin perimeter, Bradshaw Rd. crossing and Bradshaw Rd. to CCTR landscaping design)
- f. Howard P. Tillotson Parkway Extension (Smedberg School to Woodberry subdivision) construction.
- g. Jack N. Sheldon Park Expansion and Florin Creek Trail Improvements design.
- h. Laguna Creek Parkway Regional Trail & Community Connectivity Project design.
- i. Manuel Mejia Jr. (Gardner Parke Subdivision) Park construction.
- j. Little Hawke Park Playground Equipment Replacement design and construction.
- k. Norman Waters ADA Sidewalk Improvements construction.
- l. Olde Florintown Sewer Connection and Other Improvements Project construction.
- m. Pat O'Brien Community Center and Scott Hokama Support Facility EV charging stations and electrical improvements construction
- n. Rutter Park Basketball Court construction

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

Capital Projects Fund

- o. Sacramento Sewer Interceptor Pipeline at Howard P. Tillotson Parkway and Elk Grove Florin Road design and construction.
- p. Southgate Corporation Yard Chargers and Electrical Improvements construction.
- q. WildHawk Golf Club Patio Shade construction.
- r. Wildhawk North Unit 7 Park design and construction.
- s. Wildhawk North Unit 12 Park design and construction.

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

Capital Projects Fund

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Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget
Capital Projects Budget Detail (0 - 3 YEARS)

6/10/2026

PROJECTS	UNITS	TOTAL BUDGET	AMOUNT COMPLETED TO 3/31/2026	DEVELOPMENT IMPACT FEES	Vineyard Impact Fees	Vineyard Springs Impact Fees	N. Vineyard Station Impact Fees	Florin Vineyard Impact Fees	L & L ASSESSMENT	IN LIEU FEES	DEBT ISSUANCE PROCEEDS	WILDHAWK GOLF CLUB	GRANT FUNDS AWARDED	COUNTY & AGENCY AGREEMENTS	WILDHAWK DEBT PROCEEDS	GENERAL FUND	TOTAL IDENTIFIED FUNDS
COMMUNITY CENTER & BUILDING IMPROVEMENTS																	
CROFOOT CLUBHOUSE RENOVATION	1200 sf	439,403		\$0					-								0
DISTRICT ADMINISTRATIVE OFFICE IMPROVEMENTS		350,000		\$0					-							\$350,000	350,000
FLETCHER FARM CENTER GAZEBO/TRELLIS (west side of building)		56,340		-					-								0
FLETCHER FARM CENTER PARKING LOT IMPROVEMENTS		25,000		-					6,580							7,500	14,080
FLORIN CREEK RECREATION CENTER DECK REFURBISHMENT		100,000	8,924	-					-							100,000	100,000
FLORIN CREEK RECREATION CENTER FLOORING		25,000		-					2,593							22,407	25,000
FLORIN CREEK RECREATION CENTER HVAC REPLACEMENT		100,000		-					-							100,000	100,000
FLORIN CREEK RECREATION CENTER PARKING LOT IMPROVEMENTS		25,000		-					-							25,000	25,000
FLORIN CREEK RECREATION CENTER ROOFING AND EXTERIOR IMPROVEMENTS		100,000		-					-							100,000	100,000
FRUITRIDGE COMMUNITY CENTER ELECTRONIC SIGN		100,000		-					-	100,000							100,000
FRUITRIDGE COMMUNITY CENTER RENOVATION AND EXPANSION	7825 sf	641,000	583,271	-					-				641,000				641,000
FRUITRIDGE COMMUNITY CENTER SOLAR PROJECT		130,000		-					-				130,000				130,000
FRUITRIDGE SWIM POOL RENOVATION AND EXPANSION		1,700,000	44,335	-					-				1,700,000				1,700,000
JOSE P. RIZAL COMMUNITY CENTER PARKING LOT IMPROVEMENTS		25,000		-					-							25,000	25,000
JOSE P. RIZAL COMMUNITY CENTER PARKING LOT LIGHTING IMPROVEMENTS		25,000		-					25,000								25,000
JOSE P. RIZAL COMMUNITY CENTER SECURITY CAMERA SYSTEM REPLACEMENT		25,000		-					24,916							84	25,000
PAT O'BRIEN COMMUNITY CENTER ELECTRONIC SIGN		100,000	79,967	-					100,000								100,000
PAT O'BRIEN COMMUNITY CENTER & OTHER FACILITIES PHOTOVOLTAIC SYSTEM		764,000	320,487	-					173,635	258,305			332,060				764,000
SOUTHGATE CORPORATION YARD CHARGERS AND ELECTRICAL IMPROVEMENTS		\$76,000	\$12,270	-					-				\$45,540			30,460	76,000
PARK & OTHER IMPROVEMENTS																	
BOWLING GREEN PARK EXPANSION AND IMPROVEMENTS		7,300,000		-					-								0
BOWLING GREEN PARK LAND ACQUISITION	5.20	1,200,000		-					-								0
CALVINE STATION PARK PLAYGROUND SURFACING & RAMP		35,000		-					35,000								35,000
CARLISLE WOODS PARK PLAYGROUND SURFACING & RAMP		35,000		-					35,000								35,000
CHURCHILLDOWNS PARK BASKETBALL COURTS RESURFACE		224,208		-					-								0
CHURCHILL DOWNS PARK SOUTH PLAYGROUND SURFACING & RAMP		35,000		-					35,000								35,000
CHURCHILL DOWNS PARK SOUTH TENNIS/PICKLEBALL COURT CONVERSION		85,000		-					85,000								85,000
CRICKET BACKSTOP		100,000		-					-	100,000							100,000
DISTRICT MASTER PLAN		200,000		50,000			50,000		62,500								112,500
DON & BRENDA NOTTOLI COMMUNITY PARK ADULT EXERCISE EQUIPMENT		75,000		-					-								0
DON & BRENDA NOTTOLI COMMUNITY PARK EXPANSION	0.40	186,875		-					-								0
DON & BRENDA NOTTOLI COMMUNITY PARK PICKLEBALL COURT		339,546		-					-								0
DUNMORE PARK PRESERVE EXPANSION AND IMPROVEMENT PROJECT	32.9 ac	1,000,000		-					-	658,526							658,526
EDWIN A SMITH COMMUNITY PARK BASKETBALL COURT RESURFACE AND LIGHTS		225,000		-					-								0
EDWIN A SMITH COMMUNITY PARK LIGHTING PROJECT		150,000		-					10,000								10,000
EDWIN A SMITH COMMUNITY PARK PAINTING PROJECT		33,674		-					33,674								33,674
EDWIN A SMITH COMMUNITY PARK PLAYGROUND RENOVATION		447,329		-					18,177								18,177
EDWIN A SMITH COMMUNITY PARK SKATE PARK FEATURES		150,000		-					-								0
ELDER CREEK TRAIL SYSTEM (Phase 1A McCoy N to E of RR)	2242lf	559,067		559,067			559,067		-								559,067
ELDER CREEK TRAIL SYSTEM (Phase 1B E of RR to N of Florin Rd)	2157lf	187,085		187,085			187,085		-								187,085
ELDER CREEK TRAIL SYSTEM (Phase 3 E of Elk Grove-Florin Rd to McCoy Av)	2048lf	510,691		-				0	-								0
ELDER CREEK TRAIL SYSTEM (Phase 4 W of Elk Grove-Florin Rd)	1677lf	154,331		154,331				154,331	-								154,331
ELDER CREEK TRAIL SYSTEM (Phase 5 E of Elk Grove-Florin Rd N-S section)	522lf	130,166		-				0	-								0
ELDER CREEK TRAIL SYSTEM (CCTC and low flow crossing)	475lf	150,000		150,000			150,000		-								150,000
ELDER CREEK TRAIL SYSTEM E-26 DETENTION BASIN (S of Florin Rd)	1680lf	255,360		-			0		-								0
ELK GROVE-FLORIN AND FLORIN RDS LAND ACQUISITION	2.20	440,000		-					-	220,000							220,000
FLORIN CREEK PARK AMPHITHEATER IMPROVEMENTS		163,143		-			0		-								0
FLORIN CREEK PARK EXERCISE EQUIPMENT		125,000		-					-								0
FLORIN CREEK PARK SIDEWALK IMPROVEMENTS		25,000		-					25,000								25,000
FLORIN CREEK PARK STREET FRONTAGE IMPROVEMENTS		500,000		-					-								0
FLORIN FARM AND OPEN SPACE PARK (Farm to Future)	10.3 ac	3,073,561		-					-								0
FLORIN VINEYARDS SUBDIVISION PARK	4 ac	2,149,099		2,149,099				2,149,099	-								2,149,099
FLORIN VINEYARDS SUBDIVISION OPEN SPACE	5.8 ac	75,000		-					-								0
FOUNTAIN PLAZA PARK BASKETBALL COURT AND PLAZA IMPROVEMENTS		175,000		-					4,481								4,481
FRUITRIDGE PARK RESTORATION & EXPANSION	11.4 ac	7,303,948	5,127,205	-					-				7,303,948				7,303,948
GARDNER AVE LAND ACQUISITION	6.2 ac	1,083,469		-					-								0
GERBER CREEK TRAIL SYSTEM (Phase 1A Passalis Ln to Waterman Rd)	1791lf	167,192		167,192			167,192		-								167,192
GERBER CREEK TRAIL SYSTEM (Phase 2 Cork Tree Ln to Passalis Ln)	1035lf	258,088		-				0	-								0
GERBER CREEK TRAIL SYSTEM (Phase 4 North of Gerber Rd, Gerber Rd to Gerber Rd section)	1672lf	671,794		-					-								0
GERBER CREEK TRAIL SYSTEM (Phase 4A North of Gerber Rd, Bradshaw Rd to Gerber Rd section)	2100lf	305,413		305,413			305,413		-								305,413
GERBER CREEK TRAIL SYSTEM (Wildhawk North Gerber Rd to Vineyard Rd)	5300lf	733,157		733,157			733,157		-								733,157
GERBER CREEK TRAIL SYSTEM AND PARKWAY (Singh's Estates RR to Gerber Rd)	.68 ac	491,532		491,532			491,532		-								491,532
GERBER CREEK TRAIL SYSTEM G-46 DETENTION BASIN (N of Gerber Road, W of Devonsire Ln)	3500 lf	553,000		-					-								0

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget
Capital Projects Budget Detail (0 - 3 YEARS)

6/10/2026

PROJECTS	UNITS	TOTAL BUDGET	AMOUNT COMPLETED TO 3/31/2026	DEVELOPMENT IMPACT FEES	Vineyard Impact Fees	Vineyard Springs Impact Fees	N. Vineyard Station Impact Fees	Florin Vineyard Impact Fees	L & L ASSESSMENT	IN LIEU FEES	DEBT ISSUANCE PROCEEDS	WILDHAWK GOLF CLUB	GRANT FUNDS AWARDED	COUNTY & AGENCY AGREEMENTS	WILDHAWK DEBT PROCEEDS	GENERAL FUND	TOTAL IDENTIFIED FUNDS
GERBER CREEK TRAIL SYSTEM BRADSHAW RD PEDESTRIAN SIGNAL		209,606		209,606			209,606		-								209,606
GERBER CREEK TRAIL SYSTEM WATERMAN RD PEDESTRIAN SIGNAL		209,606		209,606			209,606		-								209,606
HERITAGE PARK (Farm to Future)	2.3 ac	926,644	968	-					-								0
HOWARD P. TILLOTSON PARKWAY EXTENSION (Smedberg School to Woodberry subdlv.)	.92 ac	613,000	109,572	293,000	293,000				-				320,000				613,000
HOWARD P. TILLOTSON PARKWAY EXTENSION AND PARK (Woodberry subdivision)*	.94 ac	642,963		642,963	642,963				-								642,963
JACK N. SHELDON PARK AND FLORIN CREEK TRAIL IMPROVEMENTS & LAND ACQUISITION-Phase 2	26.5 ac	8,064,582	38,204	-					-				8,064,582				8,064,582
JACK N. SHELDON PARK AND FLORIN CREEK TRAIL ARBORETUM IMPROVEMENTS	7.3 ac	2,900,000		-					-								0
JACK N. SHELDON PARK ELECTRIC VEHICLE CHARGERS AND INFRASTRUCTURE		1,500,000		-					-				1,500,000				1,500,000
JACK N. SHELDON PARK ORANGE AVE SEWER LINE & STREET FRONTAGE IMPROVEMENTS		150,000		-					-								0
JIMMIE R. YEE PARK IMPROVEMENTS	3.3 ac	350,000	115,954	-					-					350,000			350,000
KENNEDY PARK PLAYGROUND EQUIPMENT - TOT LOT IMPROVEMENTS		300,000		-					50,000								50,000
KENNETH B. ROYAL PARK PICNIC SHELTER		100,000		-					-								0
LAGUNA CREEK PARKWAY REGIONAL TRAIL & COMMUNITY CONNECTIVITY PROJECT		1,000,000	2,500	-					318,000				682,000				1,000,000
LAGUNA CREEK PARKWAY TRAIL (Bradshaw Rd to Carmencita Av)	3137 lf	774,493		-					152,399								152,399
LAGUNA CREEK PARKWAY TRAIL (Calvine Rd to Woodberry Subdivision)	1920 lf	474,028		365,442	365,442				108,586								474,028
LAGUNA CREEK PARKWAY TRAIL (Carmencita Rd to Larry Gury Community Park)	2250 lf	555,501		-					336,222								336,222
LAGUNA CREEK PARKWAY TRAIL (East End of Trail to Lot P)	1703 lf	420,453		-					-								0
LAGUNA CREEK PARKWAY TRAIL (Lot P)	1241 lf	306,390		-					-								0
LAGUNA CREEK PARKWAY TRAIL (Wingspan Dr to Emerald Creek subdivision)	702 lf	173,317		-					48,008								48,008
LAGUNA CREEK PARKWAY TRAIL (Woodberry at Bradshaw Crossing subdivision)*	2270 lf	302,415		302,415	302,415				-								302,415
LAGUNA CREEK PARKWAY TRAIL PEDESTRIAN BRIDGES (Upper Laguna Creek)	3 bridges	1,822,517		-					-					600,000			600,000
LAGUNA CREEK PARKWAY TRAIL WIDENING (Larry Gury Park Along Wingspan Dr)	1162 lf	286,886		-					-								0
LARRY GURY COMMUNITY PARK - PHASE 2	10 ac	4,150,000	3,769,205	3,050,000		3,050,000			1,085,000				15,000				4,150,000
LITTLE HAWKE PLAYGROUND EQUIPMENT REPLACEMENT		291,076		-					191,580				99,496				291,076
MANUEL MEJIA JR. GARDNER PARK SUBDIVISION PARK*	6.9 ac	3,169,518	9,675	3,169,518				3,169,518	-								3,169,518
MCCOMBER STREET PARKING LOT PAVING	0.4 ac	823,113		-					-	250,000							250,000
NORMAN S. WATERS PARK ADA SIDEWALK IMPROVEMENTS		135,000	10,140	-					135,000								135,000
NORMAN S. WATERS PARK GAZEBO IMPROVEMENTS		125,000		-					125,000								125,000
NORMAN S. WATERS PARK SPORT COURT LIGHTING IMPROVEMENTS		175,000		-					114,631								114,631
NORMAN S. WATERS PARK SPORT COURT RESURFACING		150,000		-					-								0
OLDE FLORINTOWN PARK IMPROVEMENTS		550,000	272,634	-					-				550,000				550,000
OLDE FLORINTOWN PARK OUTFIELD FENCES & ADA IMPROVEMENTS		300,000		-					-								0
OLDE FLORINTOWN SPORTS LIGHTS RENOVATION		407,889		-					-								0
PERRY AVENUE IMPROVEMENTS		25,000		-					-	25,000							25,000
RUTTER PARK BASEBALL FIELDS IMPROVEMENTS		76,685		-					-								0
RUTTER PARK BASKETBALL COURT		325,000	33,036	-					75,000				190,000			60,000	325,000
SUNRISE FLORIN PARK DOG PARK		150,000		-					-								0
SUNRISE FLORIN PARK LAND ACQUISITION	5 ac	500,000		-					-	250,000							250,000
SUNRISE FLORIN PARK SIDEWALK IMPROVEMENTS		100,000		-					13,205							0	13,205
SUNRISE FLORIN PARK TENNIS & BASKETBALL COURT LIGHTS		300,000		-					-								0
TOBY JOHNSON PARK DOG PARK AND OTHER IMPROVEMENTS	5.7 ac	485,000	14	-					-								0
VINEYARD CREEK COMMUNITY PARK LAND ACQUISITION		500,000		-					-	250,000							250,000
VINTAGE PARK PLAY EQUIPMENT		442,896		-					88,579								88,579
VINTAGE PARK TENNIS & BASKETBALL COURT LIGHTS		300,000		-					-								0
VINEYARD CREEK COMMUNITY PARK	15.5ac	6,680,313		4,631,895			4,631,895		-								4,631,895
WILDHAWK GOLF CLUB PATIO SHADE STRUCTURE AND ADA ACCESS IMPROVEMENTS		550,000		-					-	506,458					43,542		550,000
WILDHAWK NORTH GERBER CREEK PEDESTRIAN BRIDGE		545,446		-					-					200,000			200,000
WILDHAWK NORTH UNIT 7 PARK	6.6 ac	2,031,903	3,204	2,031,902		2,031,902			-								2,031,902
WILDHAWK NORTH UNIT 12 PARK	0.77 ac	252,461		252,461		252,461			-								252,461
WOODY HAMPTON PARK BASEBALL IMPROVEMENTS		300,000		-					-								0
TOTAL 0-3 YEARS PROJECTS		\$82,792,175	\$10,541,564	\$20,105,684	\$1,603,820	\$6,067,520	\$6,961,396	\$5,472,948	\$3,517,767	\$2,618,289	\$0	\$0	\$21,573,626	\$1,150,000	\$43,542	\$820,451	\$49,829,359
BALANCE RESERVED FOR FUTURE PROJECTS					(\$709,858)	(\$1,609,039)	(\$0)			\$0	\$0	\$0					(\$2,798,497)
Balance Paid through 3/31/2026 and/or DRA Fee Credit					\$632,190	\$835,518		\$3,169,518									
Balance Remaining					(\$77,668)	(\$773,521)	(\$0)	\$3,490,878	(\$1)	(\$99,880)	\$0	\$0		\$0	\$0	\$0	

* Developer Fee Agreement

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Capital Projects Operating Expense Impact for Current Projects

PROJECT	*UNITS	1 2026/27	2 2027/28	3 2028/29	4 2029/30 and later
<u>COMMUNITY CENTER & BUILDING IMPROVEMENTS</u>					
CROFOOT CLUBHOUSE RENOVATION	1200 sf				31,471
DISTRICT ADMINISTRATIVE IMPROVEMENTS			6,000	6,180	6,365
FLETCHER FARM CENTER GAZEBO/TRELLIS (west side of building)					328
FLETCHER FARM CENTER FLOORING (ENTIRE BUILDING)					
FLETCHER FARM CENTER PARKING LOT IMPROVEMENTS					
FLORIN CREEK RECREATION CENTER DECK REFURBISHMENT					
FLORIN CREEK RECREATION CENTER FLOORING					
FLORIN CREEK RECREATION CENTER HVAC REPLACEMENT					
FLORIN CREEK RECREATION CENTER PARKING LOT IMPROVEMENTS					
FLORIN CREEK RECREATION CENTER ROOFING AND EXTERIOR IMPROVEMENTS					
FRUITRIDGE COMMUNITY CENTER ELECTRONIC SIGN			1,030	1,061	1,093
FRUITRIDGE COMMUNITY CENTER RENOVATION AND EXPANSION	7825 sf				
FRUITRIDGE COMMUNITY CENTER SOLAR PROJECT					
FRUITRIDGE SWIM POOL RENOVATION AND EXPANSION					
JOSE P. RIZAL PARKING LOT IMPROVEMENTS					
JOSE P. RIZAL COMMUNITY CENTER PARKING LOT LIGHTING IMPROVEMENTS					
PAT O'BRIEN COMMUNITY CENTER ELECTRONIC SIGN		1,000	1,030	1,061	1,093
PAT O'BRIEN COMMUNITY CENTER & OTHER FACILITIES PHOTOVOLTAIC SYSTEM		(4,371)	(4,458)	(4,546)	(4,636)
SOUTHGATE CORPORATION YARD CHARGERS AND ELECTRICAL IMPROVEMENTS					
<u>PARK & OTHER IMPROVEMENTS</u>					
BOWLING GREEN PARK EXPANSION AND IMPROVEMENTS	5.2				99,563
CALVINE STATION PARK PLAYGROUND SURFACING & RAMP					
CARLISLE WOODS PARK PLAYGROUND SURFACING & RAMP					
CHURCHILL DOWNS COMMUNITY PARK SOUTH PLAYGROUND SURFACING					
CHURCHILL DOWNS PARK SOUTH TENNIS/PICKLEBALL COURT CONVERSION					
CRICKET BACKSTOP					546
DON & BRENDA NOTTOLI COMMUNITY PARK ADULT EXERCISE EQUIPMENT					
DON & BRENDA NOTTOLI COMMUNITY PARK EXPANSION	0.4		7,219	7,436	7,659
DON & BRENDA NOTTOLI COMMUNITY PARK PICKLEBALL COURT					546
DUNMORE PARK PRESERVE EXPANSION AND IMPROVEMENT PROJECT	32.9				40,984
EDWIN A SMITH COMMUNITY PARK BASKETBALL COURT RESURFACE AND LIGHTS					
EDWIN A. SMITH COMMUNITY PARK LIGHTING PROJECT					
EDWIN A. SMITH COMMUNITY PARK PAINTING PROJECT					
EDWIN A SMITH COMMUNITY PARK PLAYGROUND RENOVATION					
EDWIN A. SMITH COMMUNITY PARK SKATE PARK FEATURES					546
ELDER CREEK TRAIL SYSTEM (Phase 1A McCoy N to E fo RR)	2242 lf		995	1,024	1,055
ELDER CREEK TRAIL SYSTEM (Phase 1B E of RR to N of Florin Rd)	2157 lf		1,163	1,198	1,234
ELDER CREEK TRAIL SYSTEM (Phase 3 E of Elk Grove-Florin Rd to McCoy Av)	2048 lf			1,137	1,171
ELDER CREEK TRAIL SYSTEM (Phase 4 W of Elk Grove-Florin Rd)	1677 lf				959
ELDER CREEK TRAIL SYSTEM (Phase 5 E of Elk Grove-Florin Rd N-S section)	522 lf				299
ELDER CREEK TRAIL SYSTEM (CCTC and low flow crossing)	475lf	249			
ELDER CREEK TRAIL SYSTEM E-26 DETENTION BASIN	1680 lf	879	906	933	961
FLORIN CREEK PARK AMPHITHEATER IMPROVEMENTS					
FLORIN CREEK PARK EXERCISE EQUIPMENT					546
FLORIN CREEK PARK SIDEWALK IMPROVEMENTS					
FLORIN CREEK PARK STREET FRONTAGE IMPROVEMENTS					
FLORIN FARM AND OPEN SPACE PARK (Farm to Future)	10.3				12,831
FLORIN VINEYARDS SUBDIVISION PARK	4.0				76,587
FLORIN VINEYARDS SUBDIVISION OPEN SPACE	6.2				7,723
FOUNTAIN PLAZA PARK BASKETBALL COURT AND PLAZA IMPROVEMENTS					
FRUITRIDGE PARK RESTORATION & EXPANSION	11.40	28,035	28,876	29,743	30,635

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Capital Projects Operating Expense Impact for Current Projects

PROJECT	*UNITS	1 2026/27	2 2027/28	3 2028/29	4 2029/30 and later
GERBER CREEK TRAIL SYSTEM (Phase 1A Passalis Ln to Waterman Rd)	1791 lf		966	995	1,024
GERBER CREEK TRAIL SYSTEM (Phase 2 Cork Tree Ln to Passalis Ln)	1035 lf				592
GERBER CREEK TRAIL SYSTEM (Phase 4 North of Gerber Rd, Gerber Rd to Gerber Creek Rd)	1672 lf				956
GERBER CREEK TRAIL SYSTEM (Phase 4A North of Gerber Rd, Bradshaw Rd to Gerber Creek Rd)	2100 lf		1,132	1,166	1,201
GERBER CREEK TRAIL SYSTEM (Wildhawk North Gerber Rd to Vineyard Rd)	5300 lf	2,774	2,857	2,943	3,031
GERBER CREEK TRAIL SYSTEM AND PARKWAY (Singh's Estates RR to Gerber Creek Rd)	.68 ac		798	822	847
GERBER CREEK TRAIL SYSTEM G-46 DETENTION BASIN	3500 lf				2,002
GERBER CREEK TRAIL SYSTEM WATERMAN RD PEDESTRIAN SIGNAL					
HARDESTER PARK PICKLEBALL/TENNIS COURT CONVERSION					
HERITAGE PARK (Farm to Future)	2.3				44,038
HOWARD P TILLOTSON PARKWAY EXTENSION SMEDBERG SCHOOL TO WOODBERRY SUBDIVISION	0.9	16,604	17,102	17,615	18,143
HOWARD P TILLOTSON PARKWAY EXTENSION AND PARK (Woodberry subdivision)	0.9	16,471	16,965	17,474	17,998
JACK N. SHELDON PARK AND FLORIN CREEK TRAIL IMPROVEMENTS & LAND ACQUISITION	13.4				89,990
JACK N. SHELDON PARK AND FLORIN CREEK TRAIL ARBORETUM IMPROVEMENTS	7.3				9,094
JACK N. SHELDON PARK ELECTRIC VEHICLE CHARGERS					
JIMMIE R. YEE PARK IMPROVEMENTS	3.3	500	515	530	546
KENNEDY PARK PLAYGROUND EQUIPMENT - TOT LOT IMPROVEMENTS					
KENNETH B. ROYAL PARK PICNIC SHELTER					
LAGUNA CREEK PARKWAY REGIONAL TRAIL & COMMUNITY CONNECTIVITY PROJECT					
LAGUNA CREEK PARKWAY TRAIL (Bradshaw Rd to Carmencita Av)	3137 lf				1,794
LAGUNA CREEK PARKWAY TRAIL (Calvine Rd to Woodberry Subdivision)	1920 lf				1,098
LAGUNA CREEK PARKWAY TRAIL (Carmencita Rd to Larry Gury Community Park)	2250 lf				1,287
LAGUNA CREEK PARKWAY TRAIL (East End of Trail to Lot P)	1703 lf				974
LAGUNA CREEK PARKWAY TRAIL (Lot P)	1241 lf				710
LAGUNA CREEK PARKWAY TRAIL PEDESTRIAN BRIDGES UPPER LAGUNA CREEK	3 bridges				
LAGUNA CREEK PARKWAY TRAIL WIDENING LARRY GURY PARK ALONG WILLOW CREEK	1162 lf				665
LAGUNA CREEK PARKWAY TRAIL (Wingspan Dr to Emerald Creek subdivision)	702 lf				402
LAGUNA CREEK PARKWAY TRAIL (Woodberry at Bradshaw Crossing subdivision)	2270 lf	1,188	1,227	1,264	1,302
LAGUNA CREEK PARKWAY TRAIL PEDESTRIAN BRIDGES (Upper Laguna Creek)	3 bridges				
LARRY GURY COMMUNITY PARK - PHASE 2	10	175,220	180,477	185,891	191,468
LITTLE HAWKE PLAYGROUND EQUIPMENT REPLACEMENT					
MANUEL MEJIA JR. GARDNER PARKE SUBDIVISION PARK*	6.9	59,975	124,529	128,265	132,113
MCCOMBER STREET PARKING LOT PAVING	0.4				498
NORMAN S. WATERS PARK ADA SIDEWALK IMPROVEMENTS					
NORMAN S. WATERS PARK GAZEBO IMPROVEMENTS					
NORMAN S. WATERS PARK TENNIS COURT LIGHTING IMPROVEMENTS					
NORMAN S. WATERS PARK TENNIS COURT RESURFACING					
OLDE FLORINTOWN PARK OUTFIELD FENCES & ADA IMPROVEMENTS					
OLDE FLORINTOWN PARK IMPROVEMENTS		23,520	24,226	24,952	25,701
OLDE FLORINTOWN SPORTS LIGHTS RENOVATION					
PERRY AVENUE IMPROVEMENTS	1.4	1,615	1,664	1,714	1,765
RAINBOW PARK IMPROVEMENTS	1.7				
RUTTER PARK BASEBALL FIELDS IMPROVEMENTS					
RUTTER PARK BASKETBALL COURT					
SUNRISE FLORIN PARK DOG PARK	0.7				12,445
SUNRISE FLORIN PARK LAND ACQUISITION	5.0				6,229
SUNRISE FLORIN PARK SIDEWALK IMPROVEMENTS					
SUNRISE FLORIN PARK TENNIS & BASKETBALL COURT LIGHTS					
TOBY JOHNSON PARK DOG PARK AND OTHER IMPROVEMENTS	5.7				
VINEYARD CREEK COMMUNITY PARK	14.3				273,799
VINEYARD CREEK COMMUNITY PARK LAND ACQUISITION					
VINTAGE PARK PLAY EQUIPMENT					
VINTAGE PARK TENNIS & BASKETBALL COURT LIGHTS					

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Capital Projects Operating Expense Impact for Current Projects

PROJECT	*UNITS	1 2026/27	2 2027/28	3 2028/29	4 2029/30 and later
WILDHAWK GOLF CLUB PATIO SHADE STRUCTURE AND ADA ACCESS IMPROVEMENTS					
WILDHAWK NORTH GERBER CREEK PEDESTRIAN BRIDGE					
WILDHAWK NORTH UNIT 7 PARK	6.6		119,115	122,688	126,369
WILDHAWK NORTH UNIT 12 PARK	0.8		13,897	14,314	14,743
WOODY HAMPTON PARK BASEBALL IMPROVEMENTS					
TOTAL		\$323,659	\$548,229	\$565,859	\$1,302,382

* Units are acres unless otherwise stated

Crofoot Clubhouse Renovation

Project Description: renovation of the plumbing, restrooms, drywall, and ADA accessibility of the building.

Project Location: 7259 Circle Parkway

Project Status: Not Funded

Estimated Completion Date: n/a

Account Code: 4201-505-2500

Project Budget: \$439,403



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund						
Other Funds						
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0
<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering					52,728	52,728
Construction					386,675	386,675
TOTAL	\$0	\$0	\$0	\$0	\$439,403	\$439,403
<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$31,471	

District Administrative Improvements

Project Description: add office space for Administration staff.

Project Location: TBD

Project Status: Design

Estimated Completion Date: n/a

Account Code: TBD

Project Budget: \$350,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund		119,000	231,000			350,000
Other Funds						
TOTAL	\$0	\$119,000	\$231,000	\$0	\$0	\$350,000

<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering		42,000				42,000
Construction		77,000	231,000			308,000
TOTAL	\$0	\$119,000	\$231,000	\$0	\$0	\$350,000

<u>Operating Impact</u>						
Net Operating Impact		\$0	\$6,000	\$6,180	\$6,365	

Fletcher Farm Community Center Gazebo/Trellis

Project Description: installation of a new trellis over the patio area on the west side of the building.

Project Location: 7245 Fletcher Farm Drive

Project Status: Not Funded

Estimated Completion: n/a

Account Code: 4201-504-2500

Project Budget: \$56,340



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund						0
L & L Funds						
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0
<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering					6,761	6,761
Construction					49,579	49,579
TOTAL	\$0	\$0	\$0	\$0	\$56,340	\$56,340
<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$328	

Fletcher Farm Community Center Parking Lot Improvements

Project Description: resurface and restripe parking lot

Project Location: 7245 Fletcher Farm Drive

Project Status: Not Funded

Estimated Completion: n/a

Account Code: 4201-504-2500

Project Budget: \$25,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund					7,500	7,500
L & L Funds					6,580	6,580
TOTAL	\$0	\$0	\$0	\$0	\$14,080	\$14,080
<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering						0
Construction					25,000	25,000
TOTAL	\$0	\$0	\$0	\$0	\$25,000	\$25,000
<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$0	

Florin Creek Recreation Center Deck Refurbishment

Project Description: refurbish deck on south side of building

Project Location: 7460 Persimmon Ave

Project Status: Not Started

Estimated Completion: FY 2026/27

Account Code: 4201-503-2500

Project Budget: \$100,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund	8,924	91,076				100,000
Other Funds						
TOTAL	\$8,924	\$91,076	\$0	\$0	\$0	\$100,000

Expenditures

Land Acquisition						
Environmental						
Design + Engineering						
Construction	8,924	91,076				100,000
TOTAL	\$8,924	\$91,076	\$0	\$0	\$0	\$100,000

Operating Impact

Net Operating Impact	\$0	\$0	\$0	\$0
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Florin Creek Recreation Center Flooring

Project Description: remove and replace portions of flooring

Project Location: 7460 Persimmon Ave

Project Status: Not Started

Estimated Completion: FY 2026/27

Account Code: 4201-503-2500

Project Budget: \$25,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund		22,407				22,407
L & L Funds		2,593				2,593
TOTAL	\$0	\$25,000	\$0	\$0	\$0	\$25,000

Expenditures

Land Acquisition						
Environmental						
Design + Engineering						
Construction		25,000				25,000
TOTAL	\$0	\$25,000	\$0	\$0	\$0	\$25,000

Operating Impact

Net Operating Impact	\$0	\$0	\$0	\$0
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Florin Creek Recreation Center HVAC Replacement

Project Description: replacement of HVAC systsem

Project Location: 7460 Persimmon Ave

Project Status: In Process

Estimated Completion: FY 2026/27

Account Code: 4201-503-2500

Project Budget: \$100,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund		100,000				100,000
L & L Funds						
TOTAL	\$0	\$100,000	\$0	\$0	\$0	\$100,000

Expenditures

Land Acquisition						
Environmental						
Design + Engineering						
Construction		100,000				100,000
TOTAL	\$0	\$100,000	\$0	\$0	\$0	\$100,000

Operating Impact

Net Operating Impact	\$0	\$0	\$0	\$0
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Florin Creek Recreation Center Parking Lot Improvements

Project Description: resurface and restripe parking lot.

Project Location: 7460 Persimmon Ave

Project Status: Not Started

Estimated Completion: n/a

Account Code: 4201-503-2500

Project Budget: \$25,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund		25,000				25,000
Other Funds						
TOTAL	\$0	\$25,000	\$0	\$0	\$0	\$25,000

<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering						
Construction		25,000				25,000
TOTAL	\$0	\$25,000	\$0	\$0	\$0	\$25,000

<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$0	

Florin Creek Recreation Center Roofing and Exterior Improvements

Project Description: replace roof and refurbish exterior of building.

Project Location: 7460 Persimmon Ave

Project Status: Not Started

Estimated Completion: FY 2026/27

Account Code: 4201-503-2500

Project Budget: \$100,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund		100,000				100,000
Other Funds						
TOTAL	\$0	\$100,000	\$0	\$0	\$0	\$100,000
<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering						
Construction		100,000				100,000
TOTAL	\$0	\$100,000	\$0	\$0	\$0	\$100,000
<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$0	

Fruitridge Community Electronic Sign

Project Description: purchase and install electric sign for Fruitridge Community Center.

Project Location: 4000 Fruitridge Road

Project Status: Design

Estimated Completion: FY 2027/28

Account Code: 4201-502-2500

Project Budget: \$100,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						
General Fund						
Other Funds			100,000			100,000
TOTAL	\$0	\$0	\$100,000	\$0	\$0	\$100,000

<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering						
Construction		100,000				100,000
TOTAL	\$0	\$100,000	\$0	\$0	\$0	\$100,000

<u>Operating Impact</u>						
Net Operating Impact		\$1,000	\$1,030	\$1,061	\$1,093	

Fruitridge Community Center Renovation and Expansion

Project Description: renovation of the community center flooring, partitions, kitchen, windows, entry, restrooms, and other minor improvements. The renovation and expansion project is included in the grants for the Fruitridge Park, Community Center, and Aquatic Center Renovation and Expansion Project. Funding of \$2.3 million was awarded from the Cultural, Community and Natural Resources Program funded by Proposition 68 and \$7.4 million was awarded from the Statewide Park Development and Revitalization Program.

Project Location: 4000 Fruitridge Road

Project Status: Construction

Estimated Completion: FY 2026/27

Account Code: 4201-502-2500

Project Budget: \$641,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds	\$583,271	\$57,729				\$641,000
General Fund						
Other Funds						
TOTAL	\$583,271	\$57,729	\$0	\$0	\$0	\$641,000

Expenditures

Land Acquisition						
Environmental						
Design + Engineering						
Construction	583,271	57,729				641,000
TOTAL	\$583,271	\$57,729	\$0	\$0	\$0	\$641,000

Operating Impact

Net Operating Impact	\$0	\$0	\$0	\$0		
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Fruitridge Community Center Solar Project

Project Description: The renovation and expansion project is included in the grants for the Fruitridge Park, Community Center, and Aquatic Center Renovation and Expansion Project. Funding of \$2.3 million was awarded from the Cultural, Community and Natural Resources Program funded by Proposition 68 and \$7.4 million was awarded from the Statewide Park Development and Revitalization Program of 2020. The solar project includes the installation of solar equipment to generate electricity.

Project Location: 4000 Fruitridge Rd

Project Status: Design

Estimated Completion: FY 2026/27

Account Code: 4201-502-2500

Project Budget: \$130,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds		\$130,000				\$130,000
General Fund						
Other Funds						
TOTAL	\$0	\$130,000	\$0	\$0	\$0	\$130,000
<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering						0
Construction		130,000				130,000
TOTAL	\$0	\$130,000	\$0	\$0	\$0	\$130,000
<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$0	

Fruitridge Aquatic Center Renovation and Expansion

Project Description: replace pump room buildings and equipment, expand the pool area, add shaded seating, upgrade the security system, and make additional improvements around the pool. It is included in the grants for the Fruitridge Park, Community Center, and Aquatic Center Renovation and Expansion Project. Funding of \$2.3 million was awarded from the Cultural, Community and Natural Resources Program funded by Proposition 68 and \$7.4 million was awarded from the Statewide Park Development and Revitalization Program.

Project Location: 4000 Fruitridge Road

Project Status: Construction

Estimated Completion: FY 2026/27

Account Code: 4201-552-2500

Project Budget: \$1,700,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds	\$29,296	\$1,670,704	\$0			\$1,700,000
General Fund						
Other Funds						
TOTAL	\$29,296	\$1,670,704	\$0	\$0	\$0	\$1,700,000

Expenditures

Land Acquisition						
Environmental						
Design + Engineering	29,296	174,704				204,000
Construction		1,496,000				1,496,000
TOTAL	\$29,296	\$1,670,704	\$0	\$0	\$0	\$1,700,000

Operating Impact

Net Operating Impact		\$0	\$0	\$0	\$0	
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Jose P. Rizal Community Center Parking Lot Improvements

Project Description: resurface and restripe parking lot.

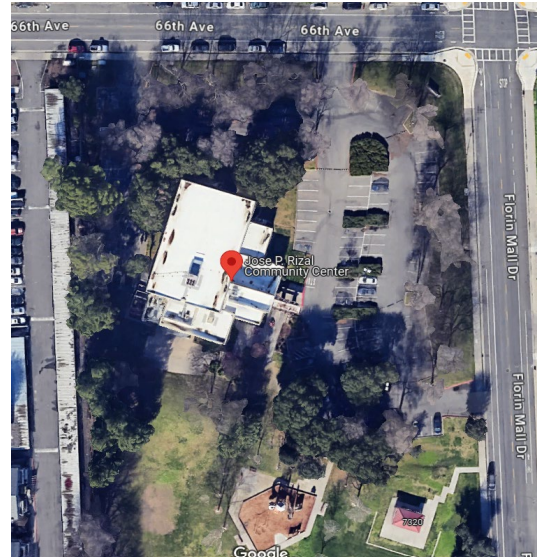
Project Location: 7320 Florin Mall Drive

Project Status: Not Started

Estimated Completion: FY 2026/27

Account Code: 4201-501-2500

Project Budget: \$25,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund		\$25,000				25,000
L & L Funds						-
TOTAL	\$0	\$25,000	\$0	\$0	\$0	\$25,000

Expenditures

Land Acquisition						
Environmental						
Design + Engineering		3,000				3,000
Construction		22,000				22,000
TOTAL	\$0	\$25,000	\$0	\$0	\$0	\$25,000

Operating Impact

Net Operating Impact	\$0	\$0	\$0	\$0
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Jose P. Rizal Community Center Parking Lot Lighting Improvements

Project Description: replace parking lot lights with energy efficient light fixtures.

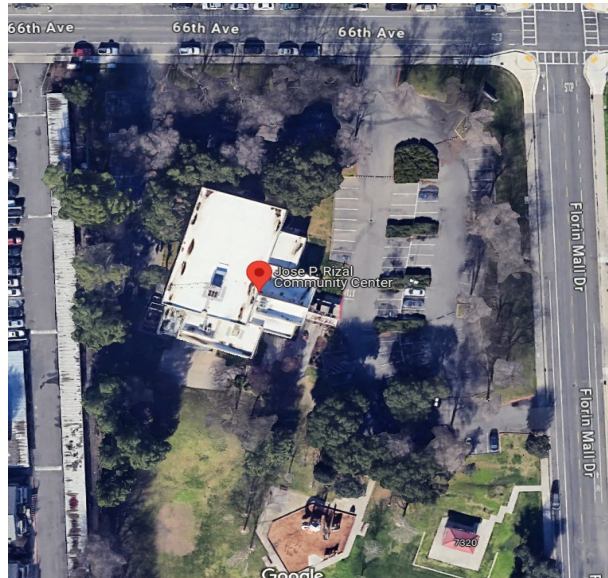
Project Location: 7320 Florin Mall Drive

Project Status: Not Started

Estimated Completion: FY 2026/27

Account Code: 4201-501-2500

Project Budget: \$25,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund						-
L & L Funds		25,000				25,000
TOTAL	\$0	\$25,000	\$0	\$0	\$0	\$25,000

<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering						0
Construction		25,000				25,000
TOTAL	\$0	\$25,000	\$0	\$0	\$0	\$25,000

<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$0	

Jose P. Rizal Community Center Security Camera System Replacement

Project Description: replace security camera system

Project Location: 7320 Florin Mall Drive

Project Status: Not Started

Estimated Completion: FY 2026/27

Account Code: 4201-501-2500

Project Budget: \$25,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund		84				84
L & L Funds		24,916				24,916
TOTAL	\$0	\$25,000	\$0	\$0	\$0	\$25,000

Expenditures

Land Acquisition						
Environmental						
Design + Engineering						0
Construction		25,000				25,000
TOTAL	\$0	\$25,000	\$0	\$0	\$0	\$25,000

Operating Impact

Net Operating Impact	\$0	\$0	\$0	\$0
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Pat O' Brien Community Center Electronic Sign

Project Description: install electric sign for Pat O'Brien Community Center and Christine Thompson Aquatic Center at Vintage Park Drive entrance to parking lot.

Project Location: 8025 Waterman Road

Project Status: Substantially Complete

Estimated Completion: FY 2026/27

Account Code: 4201-509-2500

Project Budget: \$100,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds			\$0			\$0
General Fund						-
L & L Funds	79,967	20,033				100,000
TOTAL	\$79,967	\$20,033	\$0	\$0	\$0	\$100,000

Expenditures

Land Acquisition						
Environmental						
Design + Engineering	8,190	0	0			8,190
Construction	71,777	20,033	0			91,810
TOTAL	\$79,967	\$20,033	\$0	\$0	\$0	\$100,000

Operating Impact

Net Operating Impact	\$1,000	\$1,030	\$1,061	\$1,093		
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Pat O' Brien Community Center and Other Facilities Photovoltaic System

Project Description: construction and installation of solar equipment to generate electricity for the Pat O'Brien Community Center, New Aquatic Center, and Churchill Downs Park as well as electrical infrastructure upgrades to support electric vehicle and equipment chargers. This project has been funded, in part, by a grant from the Sacramento Metropolitan Air Quality Management District that will pay for 50% of the improvements.

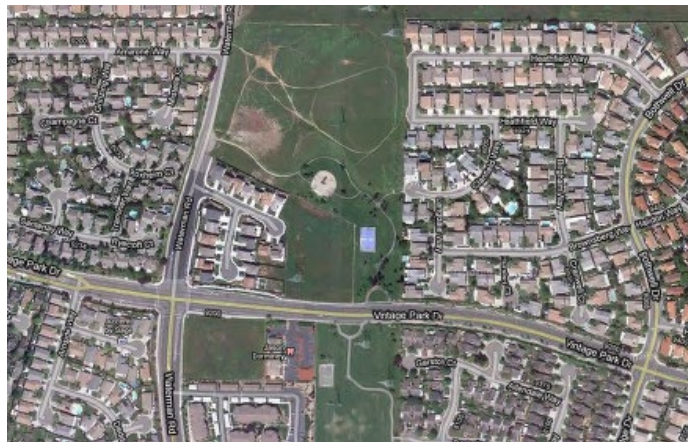
Project Location: 8025 Waterman Road

Project Status: Bidding/Construction

Estimated Completion: FY 2026-27

Account Code: 4201-509-2500

Project Budget: \$764,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds	\$320,487	\$11,573				\$332,060
In Lieu Fees		258,305				258,305
L & L Funds		173,635				173,635
TOTAL	\$320,487	\$443,513	\$0	\$0	\$0	\$764,000

Expenditures

Land Acquisition						
Environmental						
Design + Engineering	79,694		0			79,694
Construction	240,793	443,513	0			684,306
TOTAL	\$320,487	\$443,513	\$0	\$0	\$0	\$764,000

Operating Impact

Net Operating Impact		(\$4,371)	(\$4,458)	(\$4,546)	(\$4,636)	
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Southgate Corporation Yard Chargers and Electrical Improvements

Project Description: installation of charges and electrical improvements at the Southgate Corporation Yard. This project is funded by a grant from the Sacramento Metro Air Quality Management District.

Project Location: 7351 Florin Mall Drive

Project Status: Bidding/Construction

Estimated Completion: FY 2026/27

Account Code: 4201-508-2500

Project Budget: \$76,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds	\$12,270	\$33,270				\$45,540
General Fund		30,460				30,460
Other Funds						
TOTAL	\$12,270	\$63,730	\$0	\$0	\$0	\$76,000
<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering	12,270	0				12,270
Construction		63,730				63,730
TOTAL	\$12,270	\$63,730	\$0	\$0	\$0	\$76,000
<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$0	

Bowling Green Park Expansion and Improvements

Project Description: acquisition of land adjacent to current park site and improvements of new and existing property.

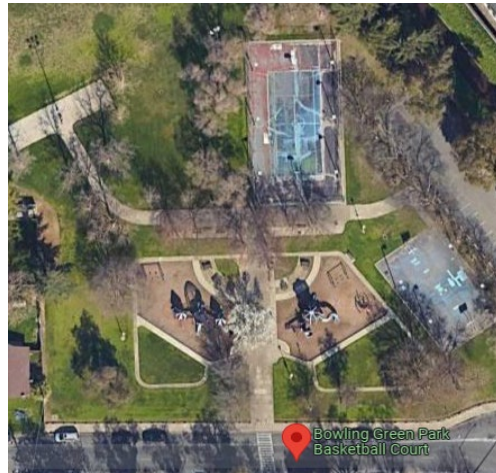
Project Location: Wesley and 49th Avenues

Project Status: Not Funded

Estimated Completion: n/a

Account Code: 4202-119-3500

Project Budget: \$8,500,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund						
Other Funds						
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0
<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering					1,020,000	1,020,000
Construction					7,480,000	7,480,000
TOTAL	\$0	\$0	\$0	\$0	\$8,500,000	\$8,500,000
<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$99,563	

Calvine Station Park Playground Surfacing and Ramp

Project Description: replacement of the existing sand surfacing material with fiber surfacing material and new ADA ramps.

Project Location: New Point Dr. & New Ridge Ct.

Project status: Not Started

Estimated Completion: FY 2026/27

Account Code: 4202-130-3500

Project Budget: \$35,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund						0
L & L Funds		\$35,000				35,000
TOTAL	\$0	\$35,000	\$0	\$0	\$0	\$35,000

<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering		4,200				4,200
Construction		30,800	0			30,800
TOTAL	\$0	\$35,000	\$0	\$0	\$0	\$35,000

<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$0	

Carlisle Woods Park Playground Surfacing and Ramp

Project Description: replacement of the existing sand surfacing material with fiber surfacing material and new ADA ramps.

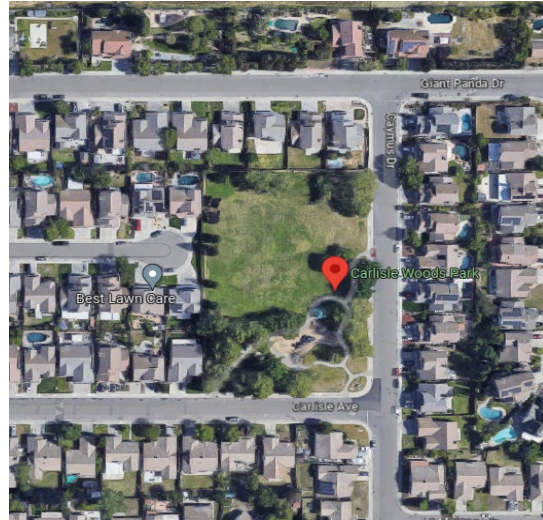
Project Location: Carlisle Ave. and Caymus Dr.

Project Status: Not Started

Estimated Completion: n/a

Account Code: 4202-129-3500

Project Budget: \$35,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund						
L & L Funds					\$ 35,000	\$35,000
TOTAL	\$0	\$0	\$0	\$0	\$35,000	\$35,000

<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering					4,200	4,200
Construction			0		30,800	30,800
TOTAL	\$0	\$0	\$0	\$0	\$35,000	\$35,000

<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$0	

Churchill Downs Park Playground Surfacing and Ramp

Project Description: replacement of the existing sand surfacing material at the playground with an ADA accessible fiber surfacing material and new ADA ramp.

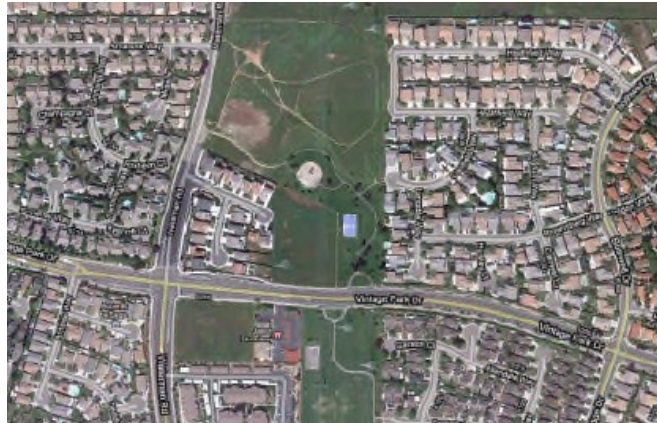
Project Location: Vintage Park Drive and Waterman Road

Project Status: Not Started

Estimated Completion: n/a

Account Code: 4202-115-3500

Project Budget: \$35,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						
General Fund						
L & L Funds					\$ 35,000	\$35,000
TOTAL	\$0	\$0	\$0	\$0	\$35,000	\$35,000
<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering					\$4,200	\$4,200
Construction					30,800	30,800
TOTAL	\$0	\$0	\$0	\$0	\$35,000	\$35,000
<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$0	

Churchill Downs Park South Tennis/Pickleball Court Conversion

Project Description: resurface existing tennis courts and convert to pickleball courts.

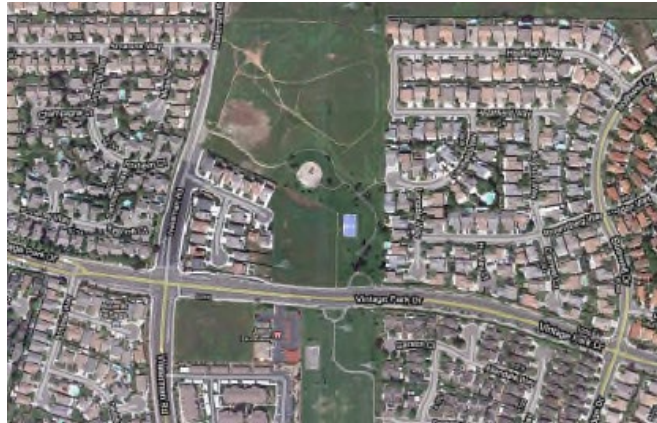
Project Location: Vintage Park Drive and Waterman Road

Project Status: Not Started

Estimated Completion: n/a

Account Code: 4202-115-3500

Project Budget: \$85,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						
General Fund						
L & L Funds					\$ 85,000	\$85,000
TOTAL	\$0	\$0	\$0	\$0	\$85,000	\$85,000
<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering					\$10,200	\$10,200
Construction					74,800	74,800
TOTAL	\$0	\$0	\$0	\$0	\$85,000	\$85,000
<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$0	

Cricket Backstop

Project Description: build cricket backstop in a park to be determined

Project Location: to be determined

Project Status: Not Funded

Estimated Completion: n/a

Account Code: 4202-990-3500

Project Budget: \$100,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
In Lieu Fees					\$100,000	\$100,000
General Fund						
L & L Funds						
TOTAL	\$0	\$0	\$0	\$0	\$100,000	\$100,000
<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering					\$12,000	\$12,000
Construction					88,000	88,000
TOTAL	\$0	\$0	\$0	\$0	\$100,000	\$100,000
<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$546	

Don & Brenda Nottoli Community Park Adult Exercise Equipment

Project Description: installation of adult exercise equipment.

Project Location: 9485 Hanfield Drive

Project Status: Not Funded

Estimated Completion: n/a

Account Code: 4202-148-3500

Project Budget: \$25,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund						
Development Impact Fees						0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0

Expenditures

Land Acquisition						
Environmental						
Design + Engineering					3,000	3,000
Construction					22,000	22,000
TOTAL	\$0	\$0	\$0	\$0	\$25,000	\$25,000

Operating Impact

Net Operating Impact	\$0	\$0	\$0	\$0
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Don & Brenda Nottoli Community Park Expansion

Project Description: expansion of park at northeast corner to interface with new subdivision.

Project Location: 9485 Hanfield Drive

Project Status: Not Funded

Estimated Completion: n/a

Account Code: 4202-148-3500

Project Budget: \$186,875



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund						
Development Impact Fees					186,875	186,875
TOTAL	\$0	\$0	\$0	\$0	\$186,875	\$186,875

Expenditures

Land Acquisition						
Environmental						
Design + Engineering					22,425	22,425
Construction					164,450	164,450
TOTAL	\$0	\$0	\$0	\$0	\$186,875	\$186,875

Operating Impact

Net Operating Impact	\$0	\$0	\$0	\$546
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Don & Brenda Nottoli Community Park Pickleball Court

Project Description: construction of new pickleball court(s).

Project Location: 9485 Hanfield Drive

Project Status: Not Funded

Estimated Completion: n/a

Account Code: 4202-148-3500

Project Budget: \$339,546



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund						
Development Impact Fees						0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0

Expenditures

Land Acquisition						
Environmental						
Design + Engineering					40,746	40,746
Construction					298,800	298,800
TOTAL	\$0	\$0	\$0	\$0	\$339,546	\$339,546

Operating Impact

Net Operating Impact	\$0	\$0	\$0	\$546
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Dunmore Park Preserve Expansion and Improvement Project

Project Description: expand nature preserve and make improvements to the parking lot at the 33-acre nature preserve.

Project Location: Excelsior Rd. North of Birch Ranch Rd.

Project status: Not Funded

Estimated Completion: n/a

Account Code: 4202-133-3500

Project Budget: \$1,000,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund						0
In Lieu Fees					658,526	658,526
TOTAL	\$0	\$0	\$0	\$0	\$658,526	\$658,526
 <u>Expenditures</u>						
Land Acquisition					\$ 400,000	\$ 400,000
Environmental						
Design + Engineering					72,000	72,000
Construction					528,000	528,000
TOTAL	\$0	\$0	\$0	\$0	\$ 1,000,000	\$1,000,000
 <u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$40,984	

Edwin A. Smith Community Park Basketball Court Resurface and Lights

Project Description: This project includes replacing lights at tennis and basketball courts with energy efficient lighting.

Project Location: 8200 Meadowhaven Dr.

Project Status: Not Funded

Estimated Completion: n/a

Account Code: 4202-111-3500

Project Budget: \$225,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund						
L & L Funds						0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0

Expenditures

Land Acquisition						
Environmental						
Design + Engineering					27,000	27,000
Construction					198,000	198,000
TOTAL	\$0	\$0	\$0	\$0	\$225,000	\$225,000

Operating Impact

Net Operating Impact	\$0	\$0	\$0	\$0
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Edwin A. Smith Community Park Lighting Project

Project Description: This project includes replacing lights at tennis and basketball courts with energy efficient lighting.

Project Location: 8200 Meadowhaven Dr.

Project Status: Not Funded

Estimated Completion: n/a

Account Code: 4202-111-3500

Project Budget: \$150,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund						
L & L Funds					10,000	10,000
TOTAL	\$0	\$0	\$0	\$0	\$10,000	\$10,000

<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering					18,000	18,000
Construction					132,000	132,000
TOTAL	\$0	\$0	\$0	\$0	\$150,000	\$150,000

<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$0	

Edwin A. Smith Community Park Painting Project

Project Description: This project includes painting the gazebo structures.

Project Location: 8200 Meadowhaven Dr.

Project Status: Not Started

Estimated Completion: FY 2026/27

Account Code: 4202-111-3500

Project Budget: \$33,674



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund						
L & L Funds		33,674				33,674
TOTAL	\$0	\$33,674	\$0	\$0	\$0	\$33,674
<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering						0
Construction		33,674				33,674
TOTAL	\$0	\$33,674	\$0	\$0	\$0	\$33,674
<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$0	

Edwin A. Smith Community Park Playground Equipment

Project Description: replacement of the existing playground equipment.

Project Location: 8200 Meadowhaven Dr.

Project Status: Not Funded

Estimated Completion: n/a

Account Code: 4202-111-3500

Project Budget: \$447,329



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund						0
L & L Funds					18,177	18,177
TOTAL	\$0	\$0	\$0	\$0	\$18,177	\$18,177
<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering					53,679	53,679
Construction					393,650	393,650
TOTAL	\$0	\$0	\$0	\$0	\$447,329	\$447,329
<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$0	

Edwin A. Smith Community Park Skate Park Features

Project Description: construction of several small skate features for skateboard and rollerskate users.

Project Location: 8200 Meadowhaven Dr.

Project Status: Not Funded

Estimated Completion Date: n/a

Account Code: 4202-111-3500

Project Budget: \$150,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund						0
L & L Funds						0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0

<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering					\$18,000	\$18,000
Construction					132,000	132,000
TOTAL	\$0	\$0	\$0	\$0	\$150,000	\$150,000

<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$546	

Elder Creek Trail System

Project Description: The Elder Creek trails system is a component of the Elder Creek and Gerber Creek Open Space Preserve/Trail. This project includes the construction of multi-use (pedestrian, bicycle, and equestrian) trails and trailside improvements along Elder Creek and E-26 detention basin. It will be completed in phases. Phases 1A, 1B, and E-26 Detention Basin are funded by development impact fees from North Vineyard Station Specific Plan area. Phases 3, 4, and 5 are funded by development impact fees in Florin Vineyard Community Plan.

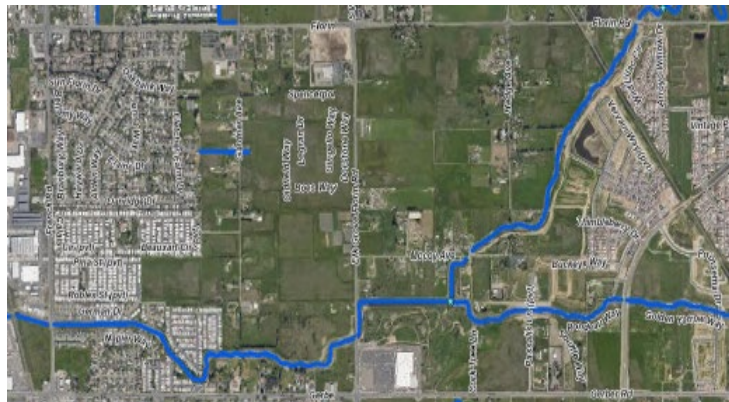
Project Location: Elder Creek

Project status: Construction

Estimated Completion: Varies

Account Code: 4202-403-3500

Project Budget: \$1,946,700



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						
General Fund						
Development Impact Fees		491,416	559,067			1,050,483
Other Funds						
TOTAL	\$0	\$491,416	\$559,067	\$0	\$0	\$1,050,483

Expenditures

Land Acquisition						
Environmental						
Design + Engineering						0
Construction		491,416	559,067		896,217	1,946,700
TOTAL	\$0	\$491,416	\$559,067	\$0	\$896,217	\$1,946,700

Operating Impact

Net Operating Impact	\$1,128	\$3,064	\$4,292	\$6,225	
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Florin Creek Park Amphitheater Improvements

Project Description: improvements to the amphitheater area.

Project Location: 7460 Persimmon Ave.

Project Status: Not Funded

Estimated Completion: n/a

Account Code: 4202-121-3500

Project Budget: \$163,143



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund						
L & L Funds						0
Other Funds						
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0
 Expenditures						
Land Acquisition						
Environmental						
Design + Engineering					19,577	19,577
Construction					143,566	143,566
TOTAL	\$0	\$0	\$0	\$0	\$163,143	\$163,143
 Operating Impact						
Net Operating Impact		\$0	\$0	\$0	\$0	

Florin Creek Park Exercise Equipment

Project Description: installation of exercise equipment in the park.

Project Location: 7460 Persimmon Ave.

Project Status: Not Funded

Estimated Completion: n/a

Account Code: 4202-121-3500

Project Budget: \$125,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund						
Other Funds						
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0
<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering					15,000	15,000
Construction					110,000	110,000
TOTAL	\$0	\$0	\$0	\$0	\$125,000	\$125,000
<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$546	

Florin Creek Park Sidewalk Improvements

Project Description: repair and/or replacement of sections of the existing sidewalk.

Project Location: 7460 Persimmon Ave.

Project Status: Not Started

Estimated Completion: FY 2026/27

Account Code: 4202-121-3500

Project Budget: \$25,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund						\$0
L & L Funds			25,000			25,000
TOTAL	\$0	\$0	\$25,000	\$0	\$0	\$25,000

<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering						\$0
Construction			25,000			25,000
TOTAL	\$0	\$0	\$25,000	\$0	\$0	\$25,000

<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$0	

Florin Creek Park Street Frontage Improvements

Project Description: adding approximately 900 linear feet of street curb, gutter, and sidewalk along Persimmon Avenue adjacent to the park and community center.

Project Location: 7460 Persimmon Ave.

Project Status: Not Funded

Estimated Completion: n/a

Account Code: 4202-121-3500

Project Budget: \$500,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund						0
L & L Funds						0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0
<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering					60,000	60,000
Construction					440,000	440,000
TOTAL	\$0	\$0	\$0	\$0	\$500,000	\$500,000
<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$0	

Florin Farm and Open Space Park (Farm to Future)

Project Description: develop the 10-acre site into a farm operated under an agricultural lease. Funding for the acquisition of the land for this urban farm is by a Housing Related Parks Program (HRPP) grant to the County of Sacramento. Additional funding would be needed to create the farm.

Project Location: 7060 McCurdy Lane

Project Status: Not Funded

Estimated Completion: n/a

Account Code: 4202-151-3500

Project Budget: \$3,073,561



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund						
Other Funds						
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0
<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering					368,827	368,827
Construction					2,704,734	2,704,734
TOTAL	\$0	\$0	\$0	\$0	\$3,073,561	\$3,073,561
<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$12,831	

Florin Vineyards Subdivision Park

Project Description: construction of 4-acre park in the Florin Vineyards I and II subdivisions.

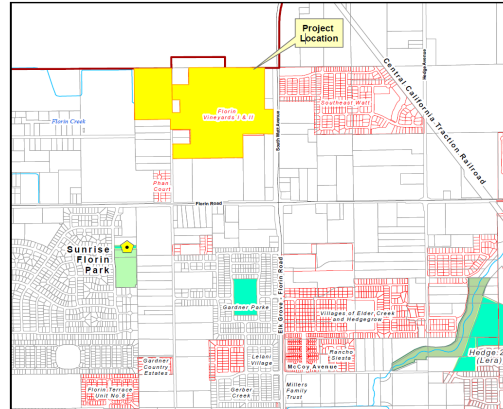
Project Location: northwest of Florin Rd. and South Watt Ave.

Project Status: Not Started

Estimated Completion: n/a

Account Code: 4202-158-3500

Project Budget: \$2,149,099



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						
General Fund						
Development Impact Fees					\$ 2,149,099	\$ 2,149,099
TOTAL	\$0	\$0	\$0	\$0	\$2,149,099	\$2,149,099
<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering					257,892	257,892
Construction					1,891,207	1,891,207
TOTAL	\$0	\$0	\$0	\$0	\$2,149,099	\$2,149,099
<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$76,587	

Florin Vineyards Open Space

Project Description: 5.8-acre open space parcel adjacent to drainage basin may be dedicated to the District. Improvements may include fencing and signage.

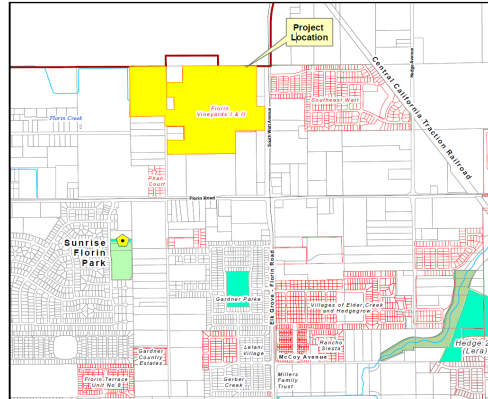
Project Location: northwest of Florin Rd. and South Watt Ave.

Project Status: Not Funded

Estimated Completion: n/a

Account Code: 4202-415-3500

Project Budget: \$75,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund						
Development Impact Fees						
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0
<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering					9,000	9,000
Construction					66,000	66,000
TOTAL	\$0	\$0	\$0	\$0	\$75,000	\$75,000
<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$7,225	

Fountain Plaza Park Basketball Court and Plaza Improvements

Project Description: renovate existing basketball court and plaza.

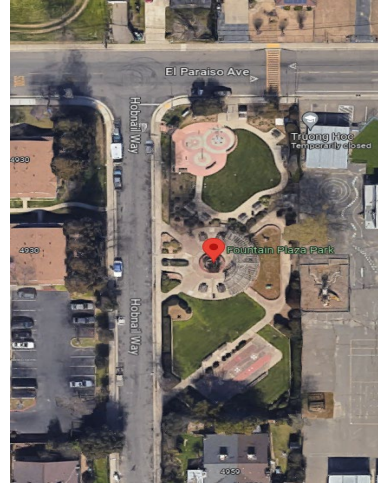
Project Location: El Paraiso Avenue & Hobnail Way

Project Status: Not Funded

Estimated Completion: n/a

Account Code: 4202-123-3500

Project Budget: \$175,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund						
L & L Funds					4,481	
TOTAL	\$0	\$0	\$0	\$0	\$4,481	\$0

Expenditures

Land Acquisition						
Environmental						
Design + Engineering					21,000	21,000
Construction					154,000	154,000
TOTAL	\$0	\$0	\$0	\$0	\$175,000	\$175,000

Operating Impact

Net Operating Impact		\$0	\$0	\$0	\$0	
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Fruitridge Community Park Expansion and Renovation

Project Description: Park improvements are included in the Fruitridge Park, Community Center, and Aquatic Center Restoration and Expansion Project. Funding of \$2.3 million was awarded from the Cultural, Community and Natural Resources Program funded by Proposition 68 and \$7.4 million was awarded from the Statewide Park Development and Revitalization Program of 2020. The project includes a new and a renovated soccer field, a futsal court with lighting, group picnic/BBA area with shade, community garden, welcome plaza, walking pathways with exercise stations, themed demonstration plan gardens, game area with table games and table tennis, restroom enclosure, parking lot with electric vehicle charging stations, and lighting and landscaping throughout the park.

Project Location: 4000 Fruitridge Road

Project Status: Construction

Estimated Completion: FY 2026/27

Account Code: 4202-127-3500

Project Budget: \$7,303,948



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds	\$5,127,205	\$2,176,743	\$0			\$7,303,948
General Fund						
Other Funds						
TOTAL	\$5,127,205	\$2,176,743	\$0	\$0	\$0	\$7,303,948

Expenditures

Land Acquisition						
Environmental						
Design + Engineering	876,474	0	0			876,474
Construction	\$ 4,250,731	2,176,743				6,427,474
TOTAL	\$5,127,205	\$2,176,743	\$0	\$0	\$0	\$7,303,948

Operating Impact

Net Operating Impact	\$28,035	\$28,876	\$29,743	\$30,635	
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Gerber Creek Trail System

Project Description: This project includes the construction of multi-use (pedestrian, bicycle, and equestrian) trails and trailside improvements along Gerber Creek and the G-46 detention basin. Pedestrian signals will be installed at designated street crossings. This project will be completed in phases. Phases 1, 1a, Singh's Estates RR to Gerber Rd, G-46 Basin, and Waterman Rd. Pedestrian signal are funded with development impact fees in the North Vineyard Station Specific Plan area. Phases 2, 3, and 4 are funded with development impact fees in the Florin Vineyard Community Plan area.

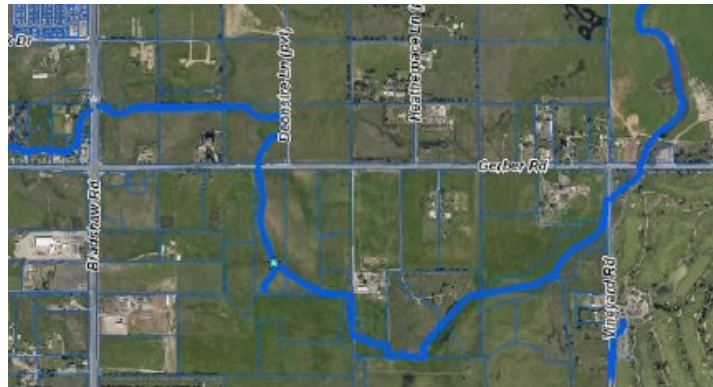
Project Location: Gerber Creek

Project Status: Design and Construction

Estimated Completion: Varies

Account Code: 4202-405-3500

Project Budget: \$3,599,388



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund						
Development Impact Fees		1,949,314				1,949,314
TOTAL	\$0	\$1,949,314	\$0	\$0	\$0	\$1,949,314

Expenditures

Land Acquisition						
Environmental						
Design + Engineering						
Construction		1,949,314			1,650,074	3,599,388
TOTAL	\$0	\$1,949,314	\$0	\$0	\$1,650,074	\$3,599,388

Operating Impact

Net Operating Impact	\$2,774	\$5,753	\$5,926	\$9,653
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Heritage Park

Project Description: Heritage Park is a planned 2.3-acre park, which is part of the Farm to Future project. Funding for the acquisition of the land for this urban farm is by a Housing Related Parks Program (HRPP) grant to the County of Sacramento.

Project Location: 8255 Florin Rd.

Project Status: Not Funded

Estimated Completion: n/a

Account Code: 4202-152-3500

Project Budget: \$926,644



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund						0
Other Funds						
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0

Expenditures

Land Acquisition						
Environmental						
Design + Engineering					111,197	111,197
Construction					815,447	815,447
TOTAL	\$0	\$0	\$0	\$0	\$926,644	\$926,644

Operating Impact

Net Operating Impact	\$0	\$0	\$0	\$44,038
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Howard P. Tillotson Parkway Extension

Project Description: construction of Howard P. Tillotson Parkway and related trail improvements from Smedberg Middle School to the Woodcreek at Bradshaw Crossing (formerly Ogden Ranch) subdivision. The District has received funding from the Federal Community Funding Project.

Project Location: Smedberg School to Woodberry at Bradshaw Crossing Subdivision

Project Status: Construction

Estimated Completion: FY 2026/27

Account Code: 4202-301-3500

Project Budget: \$613,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds	\$109,572	\$210,428	\$0			\$320,000
General Fund						
Development Impact Fees		293,000	0			293,000
TOTAL	\$109,572	\$503,428	\$0	\$0	\$0	\$613,000

Expenditures

Land Acquisition	1					1
Environmental	35,273					35,273
Design + Engineering	74,298	60,411				134,709
Construction		443,017				443,017
TOTAL	\$109,572	\$503,428	\$0	\$0	\$0	\$613,000

Operating Impact

Net Operating Impact	\$16,604	\$17,102	\$17,615	\$18,143	
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Howard P. Tillotson Parkway Extension and Park

Project Description: construction of Howard P. Tillotson Parkway and related trail improvements in the Woodcreek at Bradshaw Crossing (formerly Ogden Ranch) subdivision. The project is included in the Vineyard Public Facilities Financing Plan. The developer has constructed the park and trail under a Developer's Requirement Agreement (DRA) for Ogden Ranch Subdivision Park Facilities dated September 18, 2019, which opened to the community in 2024. This budget provides for close-out of the DRA.

Project Location: Woodberry at Bradshaw Crossing Subdivision

Project Status: Substantially Complete

Estimated Completion: FY 2023/24

Account Code: 4202-301-3500

Project Budget: \$642,963



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund						
Development Impact Fees		642,963				642,963
TOTAL	\$0	\$642,963	\$0	\$0	\$0	\$642,963
<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering	77,156					77,156
Construction	565,807					565,807
TOTAL	\$642,963	\$0	\$0	\$0	\$0	\$642,963
<u>Operating Impact</u>						
Net Operating Impact		\$16,471	\$16,965	\$17,474	\$17,998	

Jack N. Sheldon Park and Florin Creek Trail Improvements & Land Acquisition - Phase 2

Project Description: acquire approximately 4.7 acres and construct a new dog park with lighting, disc golf course, basketball court, exercise equipment stations, four pickleball courts with lighting, gazebo and BBQ area, practice wall, playground, soccer field with lighting, multiuse trails, informal trails, electric vehicle charging stations, ping-pong with shade cover, educational arboretum, pathways with lighting, two shade structures with picnic tables, public art, and lighting and landscaping throughout the park. This project is funded by Statewide Park Development and Community Revitalization Grant (2018 Parks Bond Act).

Project Location: 6000 Orange Avenue

Project Status: Design

Estimated Completion: FY 2028/29

Account Code: land - 4101-102-3500
improvements - 4202-102-3500

Project Budget: \$8,064,582



Funding Plan and Tentative Schedule

	Prior Years	Current Year		2028/29	2029/30 & later	Total
		2026/27	2027/28			
<u>Funding Source:</u>						
Grant Funds	\$38,204	\$929,546	\$3,548,416	\$3,548,416		\$8,064,582
General Fund						
Other Funds						
TOTAL	\$38,204	\$929,546	\$3,548,416	\$3,548,416	\$0	\$8,064,582
<u>Expenditures</u>						
Land Acquisition						\$ -
Environmental						
Design + Engineering	38,204	929,546				967,750
Construction			3,548,416	3,548,416		7,096,832
TOTAL	\$38,204	\$929,546	\$3,548,416	\$3,548,416	\$0	\$8,064,582
<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$89,990	

Jack N. Sheldon Park and Florin Creek Trail Arboretum Improvements

Project Description: This project includes development of land on Pomegranate Avenue for an arboretum adjacent to Florin Creek and Jack N. Sheldon Park.

Project Location: 6000 Orange Avenue

Project Status: Not Funded

Estimated Completion: n/a

Account Code: 4202-102-3500

Project Budget: \$2,900,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds	\$0					\$0
General Fund						
Other Funds						
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0
<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering						\$0
Construction					2,900,000	2,900,000
TOTAL	\$0	\$0	\$0	\$0	\$2,900,000	\$2,900,000
<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0		\$9,094	

Jack N. Sheldon Park Electric Vehicle Chargers

Project Description: install electric vehicle chargers and related infrastructure.

Project Location: 6000 Orange Avenue

Project Status: Design

Estimated Completion: FY 2027/28

Account Code: 4202-102-3500

Project Budget: \$1,500,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds	\$0		\$1,500,000			\$1,500,000
General Fund						
Other Funds						
TOTAL	\$0	\$0	\$1,500,000	\$0	\$0	\$1,500,000
<u>Expenditures</u>						
Land Acquisition	\$ -					\$ -
Environmental						
Design + Engineering						0
Construction			1,500,000			1,500,000
TOTAL	\$0	\$0	\$1,500,000	\$0	\$0	\$1,500,000
<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$0	

Jimmie R. Yee Park Improvements

Project Description: the 3.2-acre park includes play equipment, picnic shelters and a half basketball court. Improvements include playground shade and adult exercise equipment with

Project Location: 8755 Nakota Way

Project Status: Substantially Complete

Estimated Completion: FY 2025/26

Account Code: 4202-150-3500

Project Budget: \$350,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						
General Fund						
County & Agency Agreements		350,000				350,000
TOTAL	\$0	\$350,000	\$0	\$0	\$0	\$350,000

<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering	\$42,000					\$42,000
Construction	308,000					308,000
TOTAL	\$350,000	\$0	\$0	\$0	\$0	\$350,000

<u>Operating Impact</u>					
Net Operating Impact		\$500	\$515	\$530	\$546

Kennedy Park Playground Equipment Tot Lot

Project Description: installation of playground equipment designed for ages 2 - 5 years.

Project Location: 7037 Briggs Drive

Project status: Not Funded

Estimated Completion: n/a

Account Code: 4202-105-3500

Project Budget: \$300,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						
General Fund						
L & L Funds					50,000	50,000
TOTAL	\$0	\$0	\$0	\$0	\$50,000	\$50,000
<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering					\$36,000	\$36,000
Construction					264,000	264,000
TOTAL	\$0	\$0	\$0	\$0	\$300,000	\$300,000
<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$0	

Kenneth B. Royal Park Picnic Shelter

Project Description: installation of a picnic shelter.

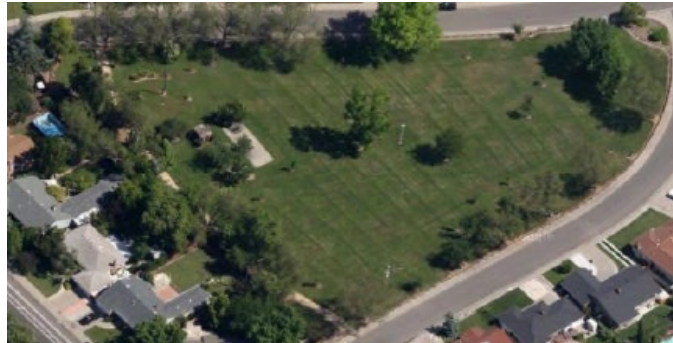
Project Location: B Parkway & C Parkway

Project status: Not Funded

Estimated Completion: n/a

Account Code: 4202-120-3500

Project Budget: \$100,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund						
Other Funds						
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0
<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering					\$12,000	\$12,000
Construction					88,000	88,000
TOTAL	\$0	\$0	\$0	\$0	\$100,000	\$100,000
<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$0	

Laguna Creek Parkway Trail

Project Description: construction of trail and trailside improvements, and three pedestrian bridges, which will be completed in phases.

Project Location: Laguna Creek

Project Status: Construction

Estimated Completion Date: n/a

Account Code: 4202-304-3500

Project Budget: \$4,829,114



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds	\$2,500	\$679,500				\$682,000
General Fund						0
L & L Funds		318,000			340,417	658,417
Development Impact Fees		302,415			365,442	667,857
Other Funds						0
TOTAL	\$2,500	\$1,299,915	\$0	\$0	\$705,859	\$2,008,274

Expenditures

Land Acquisition						
Environmental						
Design + Engineering	2,500	997,500				1,000,000
Construction	302,415				3,526,699	3,829,114
TOTAL	\$304,915	\$997,500	\$0	\$0	\$3,526,699	\$4,829,114

Operating Impact

Net Operating Impact	\$1,188	\$1,227	\$1,264	\$8,232		
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Larry Gury Community Park Phase 2

Project Description: construction of Phase 2 park improvements including a lighted sports field complex and restrooms.

Project Location: 9875 Wildhawk West Dr.

Project Status: Substantially Complete

Estimated Completion: FY 2025/26

Account Code: 4202-149-3500

Project Budget: \$4,150,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
In Lieu Fees						\$0
Grants		15,000				15,000
L & L Funds		1,085,000				1,085,000
Development Impact Fees		3,050,000				3,050,000
TOTAL	\$0	\$4,150,000	\$0	\$0	\$0	\$4,150,000

Expenditures

Land Acquisition

Environmental

Design + Engineering	498,000					498,000
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Construction	3,271,205	380,795	0			3,652,000
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TOTAL	\$3,769,205	\$380,795	\$0	\$0	\$0	\$4,150,000
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Operating Impact

Net Operating Impact	\$175,220	\$180,477	\$185,891	\$191,468
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Little Hawke Playground Equipment Replacement

Project Description: replacement of the existing playground equipment.

Project Location: Sorenstam Drive & Omeara Way

Project Status: Not Funded

Estimated Completion: n/a

Account Code: 4202-140-3500

Project Budget: \$291,076



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds		\$99,496				\$99,496
General Fund						0
L & L Funds		191,580				191,580
TOTAL	\$0	\$291,076	\$0	\$0	\$0	\$291,076

Expenditures

Land Acquisition						
Environmental						
Design + Engineering						0
Construction		291,076				291,076
TOTAL	\$0	\$291,076	\$0	\$0	\$0	\$291,076

Operating Impact

Net Operating Impact	\$0	\$0	\$0	\$0
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Manuel Mejia Jr. (Gardner Parke Subdivision) Park

Project Description: construction of a new park in the Gardner Park subdivision.

Project Location: South of Florin Road West of Elk Grove-Florin Road

Project Status: Construction

Estimated Completion: FY 2026/27

Account Code: 4202-154-3500

Project Budget: \$3,169,518



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						
General Fund						
Development Impact Fees		3,169,518				\$ 3,169,518
TOTAL	\$0	\$3,169,518	\$0	\$0	\$0	\$3,169,518
<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering	\$9,675	370,667				380,342
Construction		2,789,176				2,789,176
TOTAL	\$9,675	\$3,159,843	\$0	\$0		\$3,169,518
<u>Operating Impact</u>						
Net Operating Impact	\$0	\$59,975	\$124,529	\$128,265	\$132,113	

McComber Street Parking Lot Paving

Project Description: the land will be cleared, graded and paved to provide overflow parking for Olde Florintown Park and Florin East Grammar School.

Project Location: Florin Road & McComber Street

Project Status: Not Funded

Estimated Completion Date: n/a

Account Code: 4202-107-3500

Project Budget: \$823,113



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund						0
In Lieu Funds					250,000	250,000
TOTAL	\$0	\$0	\$0	\$0	\$250,000	\$250,000

<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering					98,774	98,774
Construction					724,339	724,339
TOTAL	\$0	\$0	\$0	\$0	\$823,113	\$823,113

<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$498	

Norman S. Waters Park ADA Sidewalk, Gazebo, Lighting and Tennis Courts Resurfacing Projects

Project Description: Three projects include the renovation and installation of a perimeter sidewalk with Americans with Disabilities (ADA) access, gazebo improvements and tennis court improvements. These projects will be funded by the Sunrise Greens Landscaping & Lighting Assessment District. The sidewalk project is under construction.

Project Location: Elsie Avenue and Sunrise Greens Drive

Project Status: Construction

Estimated Completion: FY2026/27

Account Code: 4202-110-3500

Project Budget: \$585,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund						0
L & L Funds		\$124,860	\$125,000	\$0	\$114,631	364,491
TOTAL	\$0	\$124,860	\$125,000	\$0	\$114,631	\$364,491

Expenditures

Land Acquisition						
Environmental						
Design + Engineering						0
Construction	10,140	124,860	125,000		175,000	435,000
TOTAL	\$10,140	\$124,860	\$125,000	\$0	\$175,000	\$435,000

Operating Impact

Net Operating Impact	\$0	\$0	\$0	\$0
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Olde Florintown Park Improvements

Project Description: the project provides a sewer connection to a recently installed restroom building, sidewalk ADA accessibility improvements near the gazebo and play equipment, resurfaced basketball courts, efficient LED court lighting, and landscaping.

Project Location: Florin Rd. and McComber St.

Project Status: Construction

Estimated Completion: FY2026/27

Account Code: 4202-107-3500

Project Budget: \$550,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds	\$272,634	\$277,366	\$0			\$550,000
General Fund						0
Other Funds						0
TOTAL	\$272,634	\$277,366	\$0	\$0	\$0	\$550,000

Expenditures

Land Acquisition						
Environmental						
Design + Engineering						0
Construction	272,634	277,366				550,000
TOTAL	\$272,634	\$277,366	\$0	\$0	\$0	\$550,000

Operating Impact

Net Operating Impact	\$23,520	\$24,226	\$24,952	\$25,701	
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Olde Florintown Park Outfield Fences

Project Description: installation of outfield fencing for the existing softball fields.

Project Location: Florin Road and McComber Street

Project Status: Not Funded

Estimated Completion: n/a

Account Code: 4202-107-3500

Project Budget: \$300,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund						
Other Funds						
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0
<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering						0
Construction					300,000	300,000
TOTAL	\$0	\$0	\$0	\$0	\$300,000	\$300,000
<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$0	

Olde Florintown Park Sports Lights Renovation

Project Description: replaces the sports field lighting with efficient LED lights.

Project Location: Florin Rd. and McComber St.

Project Status: Not Funded

Estimated Completion: n/a

Account Code: 4202-107-3500

Project Budget: \$407,889



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund						0
Other Funds						0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0
<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering					\$48,947	\$48,947
Construction					358,942	358,942
TOTAL	\$0	\$0	\$0	\$0	\$407,889	\$407,889
<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$0	

Perry Avenue Improvements

Project Description: improvements to newly acquired parcel at Perry Avenue.

Project Location: Perry Avenue

Project Status: Design

Estimated Completion: FY 2027/28

Account Code: 4202-157-3500

Project Budget: \$25,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
In Lieu Fees	\$0		\$25,000			\$25,000
General Fund						0
Other Funds						0
TOTAL	\$0	\$0	\$25,000	\$0	\$0	\$25,000

Expenditures

Land Acquisition						
Environmental						
Design + Engineering			3,000			3,000
Construction			22,000			22,000
TOTAL	\$0	\$0	\$25,000	\$0	\$0	\$25,000

Operating Impact

Net Operating Impact	\$1,615	\$1,664	\$1,714	\$1,765
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Rutter Park Baseball Fields Improvements

Project Description: improvements to baseball fields at Rutter School.

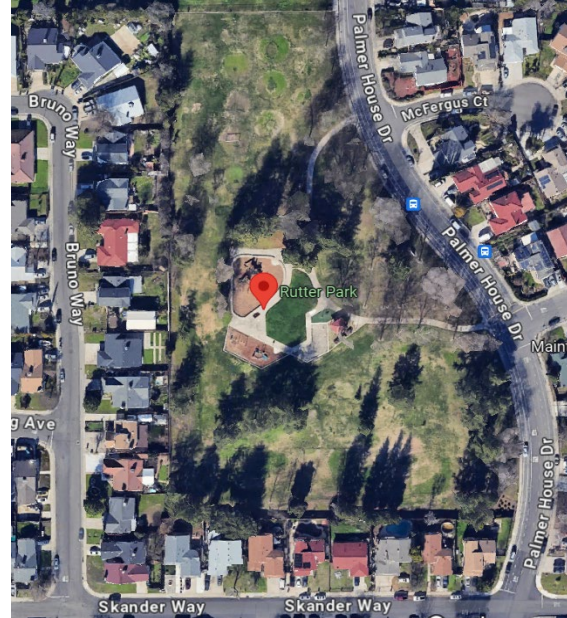
Project Location: 7350 Palmer House Drive

Project Status: Not Funded

Estimated Completion: n/a

Account Code: 4202-104-3500

Project Budget: \$76,685



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund						0
L & L Funds						0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0
<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering					9,202	9,202
Construction					67,483	67,483
TOTAL	\$0	\$0	\$0	\$0	\$76,685	\$76,685
<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$0	

Rutter Park Basketball Court Improvements

Project Description: install a full basketball court.

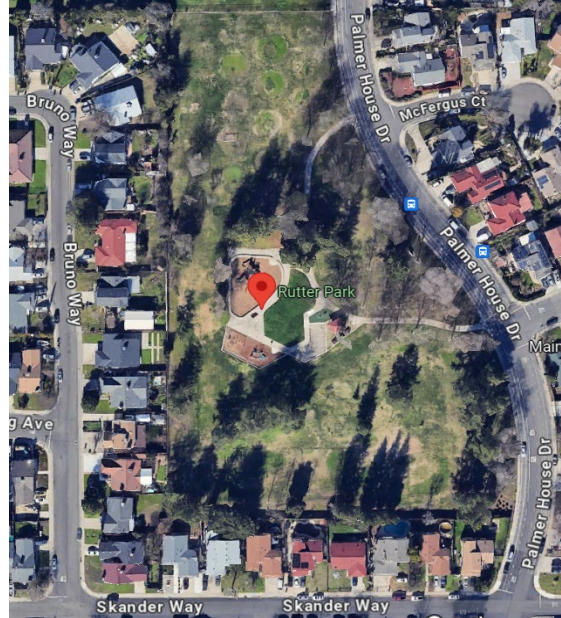
Project Location: 7350 Palmer House Drive

Project Status: Construction

Estimated Completion: FY 2026/27

Account Code: 4202-104-3500

Project Budget: \$325,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds	\$33,036	\$156,964				\$190,000
General Fund		60,000				60,000
L & L Funds		75,000				75,000
TOTAL	\$33,036	\$291,964	\$0	\$0	\$0	\$325,000
<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering	5,053					5,053
Construction	27,983	291,964				319,947
TOTAL	\$33,036	\$291,964	\$0	\$0	\$0	\$325,000
<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$0	

Sunrise Florin Park Dog Park

Project Description: installation of a dog park.

Project Location: 7245 Fletcher Farm Drive

Project Status: Not Funded

Estimated Completion: n/a

Account Code: 4202-108-3500

Project Budget: \$150,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund						0
Other Funds						0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0
<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering					18,000	18,000
Construction					132,000	132,000
TOTAL	\$0	\$0	\$0	\$0	\$150,000	\$150,000
<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$12,445	

Sunrise Florin Park Land Acquisition

Project Description: identify and negotiate purchase of land adjacent to Sunrise Florin Park to expand the park.

Project Location: Florin Vineyard plan area

Project Status: Not Started

Estimated Completion: n/a

Account Code: 4101-108-3500

Project Budget: \$500,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						
General Fund						
In Lieu Fees					\$ 250,000	\$250,000
TOTAL	\$0	\$0	\$0	\$0	\$250,000	\$250,000
<u>Expenditures</u>						
Land Acquisition					500,000	\$500,000
Environmental						
Design + Engineering						0
Construction						0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$500,000
<u>Operating Impact</u>						
Net Operating Impact					\$6,229	

Sunrise Florin Park Sidewalk Improvements

Project Description: repair and/or replacement of sections of the existing sidewalk.

Project Location: 7245 Fletcher Farm Drive

Project Status: Not Funded

Estimated Completion: n/a

Account Code: 4202-108-3500

Project Budget: \$100,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund						0
L & L Funds					13,205	13,205
TOTAL	\$0	\$0	\$0	\$0	\$13,205	\$13,205
<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering						0
Construction					100,000	100,000
TOTAL	\$0	\$0	\$0	\$0	\$100,000	\$100,000
<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$0	

Sunrise Florin Park Tennis and Basketball Court Lights

Project Description: remove existing lights and install energy efficient lights at the tennis and basketball courts.

Project Location: 7245 Fletcher Farm Drive

Project Status: Not Funded

Estimated Completion: n/a

Account Code: 4202-108-3500

Project Budget: \$300,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund						0
Other Funds						0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0

<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering					36,000	36,000
Construction					264,000	264,000
TOTAL	\$0	\$0	\$0	\$0	\$300,000	\$300,000

<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$0	

Toby Johnson Park Dog Park and Other Improvements

Project Description: A community meeting was held in April 2022 to identify and prioritize improvements, which include a dog park and other improvements. Funding is required to complete the improvements.

Project Location: Boron Way and Cutler Way

Project Status: Not Funded

Estimated Completion: n/a

Account Code: 4202-116-3500

Project Budget: \$485,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund						0
Other Funds						0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0
<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering					58,200	58,200
Construction					426,800	426,800
TOTAL	\$0	\$0	\$0	\$0	\$485,000	\$485,000
<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$0	

Vineyard Creek Community Park

Project Description: This project is the design and construction of a 14.3-acre park.

Project Location: Tapiro Way

Project Status: Not Funded

Estimated Completion: n/a

Account Code: land - 4101-153-3500
improvements - 4202-153-3500

Project Budget: \$6,680,313



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund						0
In Lieu Fees						0
Development Impact Fees					4,631,895	4,631,895
TOTAL	\$0	\$0	\$0	\$0	\$4,631,895	\$4,631,895
<u>Expenditures</u>						
Land Acquisition						0
Environmental						0
Design + Engineering				0	801,638	801,638
Construction					5,878,675	5,878,675
TOTAL	\$0	\$0	\$0	\$0	\$6,680,313	\$6,680,313
<u>Operating Impact</u>						
Net Operating Impact					\$273,779	

Vintage Park Tennis and Basketball Court Lights

Project Description: remove existing lights and install energy efficient lights at the tennis and basketball courts.

Project Location: 8029 Helmsdale Way

Project Status: Not Funded

Estimated Completion: n/a

Account Code: 4202-112-3500

Project Budget: \$300,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund						0
In Lieu Fees						0
Development Impact Fees						0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0
<u>Expenditures</u>						
Land Acquisition						0
Environmental						0
Design + Engineering				0	36,000	36,000
Construction					264,000	264,000
TOTAL	\$0	\$0	\$0	\$0	\$300,000	\$300,000
<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$0	

WildHawk Golf Club Patio Shade Structure

Project Description: install shade structure over patio and make accessibility improvements.

Project Location: 7713 Vineyard Road

Project Status: Construction

Estimated Completion: FY2026/27

Account Code: 0360-902-1900

Project Budget: \$550,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
WildHawk Debt Proceeds	\$43,542					\$43,542
General Fund						0
In Lieu Fees	65,735	440,723				506,458
Development Impact Fees						0
TOTAL	\$109,277	\$440,723	\$0	\$0	\$0	\$550,000

<u>Expenditures</u>						
Land Acquisition						0
Environmental						0
Design + Engineering	66,000	0				66,000
Construction	43,277	440,723				484,000
TOTAL	\$109,277	\$440,723	\$0	\$0	\$0	\$550,000

<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$0	

Wildhawk North Gerber Creek Bridge

Project Description: construction of a pedestrian and bicycle bridge across Gerber Creek to provide access to parks and trails south of the creek.

Project Location: South of Gerber Road and West of Vineyard Road

Project Status: Substantially Complete

Estimated Completion: n/a

Account Code: 4202-405-3500

Project Budget: \$545,446



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Grant Funds						\$0
General Fund						0
County & Agency Agreements			200,000			200,000
Other Funds						0
TOTAL	\$0	\$0	\$200,000	\$0	\$0	\$200,000
<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering		0	65,454			65,454
Construction			479,992			479,992
TOTAL	\$0	\$0	\$545,446	\$0	\$0	\$545,446
<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$0	

Wildhawk North Unit 7 Subdivision Park

Project Description: construction of a 6.6-acre neighborhood park in the Wildhawk North subdivision.

Project Location: South of Gerber Road and West of Vineyard Road

Project Status: Design

Estimated Completion: 2027/28

Account Code: 4202-155-3500

Project Budget: \$2,031,902



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Development Impact Fees		\$0	\$0	\$2,031,902		\$2,031,902
General Fund						0
Other Funds						0
TOTAL	\$0	\$0	\$0	\$2,031,902	\$0	\$2,031,902

Expenditures

Land Acquisition						
Environmental						
Design + Engineering	3,204			240,624		243,828
Construction				1,788,074		1,788,074
TOTAL	\$3,204	\$0	\$0	\$2,028,698	\$0	\$2,031,902

Operating Impact

Net Operating Impact	\$0	\$119,115	\$122,688	\$126,369		
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Wildhawk North Unit 12 Subdivision Park

Project Description: construction of a 0.77-acre mini park in the Wildhawk North subdivision.

Project Location: South of Gerber Road and West of Vineyard Road

Project Status: Design

Estimated Completion: FY 2027/28

Account Code: 4202-156-3500

Project Budget: \$252,461



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Development Impact Fees				\$252,461		\$252,461
General Fund						0
Other Funds						0
TOTAL	\$0	\$0	\$0	\$252,461	\$0	\$252,461

Expenditures

Land Acquisition						
Environmental						
Design + Engineering				30,295		30,295
Construction				222,166		222,166
TOTAL	\$0	\$0	\$0	\$252,461	\$0	\$252,461

Operating Impact

Net Operating Impact	\$0	\$13,897	\$14,314	\$14,743		
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Woody Hampton Park Baseball Improvements

Project Description: refurbishment of two baseball fields.

Project Location: 7320 Florin Mall Drive

Project Status: Not Funded

Estimated Completion: n/a

Account Code: 4202-156-3500

Project Budget: \$300,000



Funding Plan and Tentative Schedule

	Prior Years	Current Year 2026/27	2027/28	2028/29	2029/30 & later	Total
<u>Funding Source:</u>						
Development Impact Fees						\$0
General Fund						0
Other Funds						0
TOTAL	\$0	\$0	\$0	\$0	\$0	\$0
<u>Expenditures</u>						
Land Acquisition						
Environmental						
Design + Engineering					36,000	36,000
Construction					264,000	264,000
TOTAL	\$0	\$0	\$0	\$0	\$300,000	\$300,000
<u>Operating Impact</u>						
Net Operating Impact		\$0	\$0	\$0	\$0	

Debt Service



Southgate Recreation & Park District Fiscal Year 2026-27 Final Budget

Debt Service Fund

The District has issued debt for the acquisition of and construction of various parks and facilities. The debt is in the form of Certificates of Participation (COP) refunding bonds, Securitized Limited Obligation Note or capital lease and is secured by a pledge of revenues from the General Fund and Landscaping & Lighting Assessment Districts. The Debt Service Fund provides for the payment of principal and interest on the debt. Debt related to the construction of WildHawk Golf Club is accounted for in the Proprietary Fund.

The Board of Directors may authorize the issuance of debt in accordance with State and Federal laws. The Public Resources Code Section 5790 establishes the legal debt limit for recreation and park districts. A district shall not incur general obligation bonded indebtedness that exceeds 10% of the assessed value of all property in the district at the time the bonds are issued. The legal debt limit for Southgate Recreation & Park District is \$1,406,182,885. The District has no outstanding general obligation bonds that would apply to the debt limit. The District has an Issuer Credit Rating (ICR) from S & P of “AA”. Debt service is only 6.9% of the operations budget, which allows the District to fund current operations.

In July 2020, the District refunded the 2010 Certificates of Participation (COP) to take advantage of lower interest rates. The 2010 COP had an outstanding balance of \$3,945,000 and had a call date of October 1, 2020. The District borrowed an additional \$2 million in the refunding to pay for additional construction costs for the Pat O’Brien Community Center and Christine Thompson Aquatic Center. Debt payments will remain about the same and the term was extended by six years.

Summary of Outstanding Debt June 30, 2026

Debt Issue	Original	Term	Outstanding	Fiscal Year 2026-27 Debt Service		
	Amount	(years)	June 30, 2026	Principal	Interest	Total
2020 Certificates of Participation	6,265,000	20	4,935,000	240,000	134,181	374,181
2018 US Bank Long-term Equipment Lease	1,507,500	10	344,349	169,212	10,494	179,706
2019 Pacific Premier Bank Lease Financing	2,600,000	17	1,694,344	145,857	54,047	199,904
Totals	\$ 10,697,500		\$ 6,973,693	\$ 555,069	\$ 198,722	\$ 753,791

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

Debt Service Fund

2020 Certificates of Participation

In July 2020, the District refunded its 2010 Certificates of Participation to take advantage of lower interest rates and obtain new money to fund the remaining construction costs for the Pat O'Brien Community Center and New Aquatic Center.

Original Amount	\$6,265,000
Issue Date	July 28, 2020
Maturity Date	October 1, 2041
Net Interest Cost	2.71%
Terms	Principal annual, interest semi-annually
Pledge	Assessment proceeds from Larchmont Countryside, Vintage Park, Churchill Downs, Country Creek
Rating	S & P: "AA-"

Schedule:

Fiscal year	Principal	Interest	Total
2027	240,000	134,181	374,181
2028	250,000	124,381	374,381
Thereafter	<u>4,445,000</u>	<u>832,022</u>	<u>5,277,022</u>
Total Remaining	\$ 4,935,000	\$ 1,090,585	\$ 6,025,585

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

Debt Service Fund

US Bank Equipment Lease – Pat O’Brien Community Center, New Aquatic Center and Scott Hokama Support Facility

In March 2018, the District financed two leases for the purchase of furniture, fixtures, and equipment.

Original Amount	\$1,507,500
Issue Date	March 23, 2018
Maturity Date	March 23, 2028
Net Interest Cost	3.470%
Terms	Principal and interest semi-annually

Schedule:

Fiscal year	Principal	Interest	Total
2027	169,212	10,494	179,706
2028	175,135	4,571	179,706
Thereafter	-	-	-
Total Remaining	\$ 344,348	\$ 15,065	\$ 359,413

Pacific Premier Bank Lease Financing – Larry Gury Community Park

In April 2019, the District financed the construction of the new park.

Original Amount	\$2,600,000
Issue Date	April 30, 2019
Maturity Date	April 01, 2036
Net Interest Cost	3.26%
Terms	Principal and interest semi-annually

Schedule:

Fiscal year	Principal	Interest	Total
2027	145,857	54,047	199,904
2028	150,651	49,253	199,904
Thereafter	1,397,836	201,398	1,599,234
Total Remaining	\$ 1,694,344	\$ 304,698	\$ 1,999,042

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

Debt Service Fund

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

Calculation of Legal Debt Margin
June 2026

The Public Resources Code Section 5790 establishes the legal debt limit for recreation and park districts. A district shall not incur general obligation bonded indebtedness that exceeds 10% of the assessed value of all property in the district at the time the bonds are issued.

General Obligation Bonds

Assessed valuation	\$	14,061,828,847
Debt limit - 10% of assessed value	\$	1,406,182,885
Amount of debt applicable to debt limit: General Obligation Bonds		-
Legal debt margin	\$	<u>1,406,182,885</u>

Note: The District's outstanding bond issues are secured by a pledge of landscaping and lighting assessment district revenues. They are not general obligation bonds.

Proprietary Fund



Southgate Recreation & Park District Fiscal Year 2026-27 Final Budget

Proprietary Fund

Proprietary Funds are those that recover a significant portion of their costs through user fees and charges. The Proprietary Fund of Southgate Recreation & Park District is WildHawk Golf Club.

WildHawk Golf Club is an 18-hole regulation length golf course. The golf club opened 9 holes on October 15, 1997 and the entire course was open on November 28, 1997. The Bermuda seed was not planted in time for full operations over the first winter and El Niño rains significantly impacted play until the grand opening in August 1998. The construction of WildHawk Golf Club was financed by an \$8,050,000 Certificates of Participation (COP) issuance. The District refinanced the COP using 2005 Refunding Bonds for a fixed term of 25 years at a total interest cost of 4.24%. In August 2015, the District refinanced the 2005 Refunding Bonds using 2015 Refunding Bonds for a fixed term of 25 years with a total interest cost of 3.89% and reducing the annual debt service by over \$160,000. In May 2021, the 2015 Refunding Bonds were refunded to a taxable Revenue Certificates of Participation (COP). The 2021 COP provided \$500,000 in new money to fund capital improvements at the golf course. The net interest cost is 3.25% for a term of 30 years, maturing in October 2051.

Southgate Recreation & Park District manages and operates WildHawk Golf Club. With the exception of food and beverage staff, all staff members are District employees. The District's contract with Centerplate for food and beverage service is expected to end on June 30, 2026. The District is in the process of contracting with a new company to perform this service. With the transition change of a new company net revenue is budgeted at \$1,000 since it is difficult to predict how a new food and beverage operator will perform.

WildHawk Golf Club was established as an enterprise operation to provide a future source of revenue to Southgate Recreation & Park District. The revenues from the golf club could reduce the District's dependence on property taxes and help make up for revenue losses and transfers to the State and County governments. These revenues could be used to fund other District programs.

Prior to the construction of WildHawk Golf Club, feasibility studies indicated that there was an unmet need for golf courses in the Sacramento region. However, subsequent golf course construction provided more capacity than was needed. In addition, golf participation and revenues declined nationwide in years prior to 2020. For many years the net income from operations did not cover the annual debt service for the construction of the golf course and leases for capital equipment purchases.

In 2020, public health officials encouraged outdoor activity to reduce the risk of transmitting COVID-19 and golf participation increased substantially. For five consecutive years, net operations income has covered the debt service and reduced the balance due to the General Fund from \$968,016 in 2020 and projected to be zero in 2026.

Southgate Recreation & Park District Fiscal Year 2026-27 Final Budget

Proprietary Fund

The final budget for WildHawk Golf Club shows a 6.4% increase in the number of rounds and 11.3% increase in golf operations revenue from Fiscal Year 2025-26. To keep pace with rising costs and maintain competitive pricing, there will be a \$2.00 increase to weekday and \$4.00 increase to weekend 18-hole and cart rate.

Total operating expenses are projected to increase \$153,252 or 5.9%. The budget provides for adding a full-time employee in the maintenance department. Overall personnel costs will increase \$73,717 or 4.2%. The budget for golf operations includes the addition of GPS pace of play tracking product call Tagmarshal for \$26,000. Golf maintenance expense will increase because of rising costs for products and services with notable increases for bunker sand and tree maintenance.

In December 2023, a lease was entered with Huntington National Bank for five years for a Toro Sand Pro 3040 and two Toro Workman GTX EFI. In February 2025 a lease was entered with Huntington National Bank for five years for a Toro Greensmaster 3400. In June 2025 a lease was entered with Huntington National Bank for five years for a Toro Workman HDX-D. WildHawk entered an operational lease in April 2025 for a fleet of electric Club Car golf carts consisting of 80 fleet cars, 2 marshal cars, a range vehicle and a food & beverage vehicle.

The net income from operations budget is \$671,964 before debt service. A summary of the debt service for WildHawk Golf Club is as follows:

WildHawk Golf Club Summary of Outstanding Debt June 30, 2026						
Debt Issue	Original	Term	Outstanding	Fiscal Year 2026-27 Debt Service		
	Amount	(years)	June 30, 2026	Principal	Interest	Total
2021 Certificates of Participation	\$ 6,240,000	30	\$ 5,660,000	\$ 155,000	\$ 172,648	\$ 327,648
Huntington National Bank - 12/2023	54,830	5	29,797	11,300	1,725	13,025
Huntington National Bank - 2/2025	60,731	5	46,311	11,616	2,524	14,140
Huntington National Bank - 5/2025	41,535	5	33,584	7,823	1,847	9,670
Totals	\$ 6,397,096		\$ 5,769,692	\$ 185,739	\$ 178,745	\$ 364,484

2021 Revenue Certificates of Participation (COP) – WildHawk Golf Club Project

In May 2021, the District issued 2021 Revenue COP to refinance the 2015 Refunding Bonds. The financing is secured by a pledge of golf revenues.

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

Proprietary Fund

Original Amount	\$6,240,000
Issue Date	May 20, 2021
Maturity Date	October 1, 2051
Net Interest Cost	3.25%
Terms	Principal annual, interest semi-annually
Pledge	Golf Revenues
Rating	S & P: "AA"

Schedule:

Fiscal year	Principal	Interest	Total
2026/27	\$ 155,000	\$ 172,648	\$ 327,648
2027/28	155,000	170,122	325,122
Thereafter	<u>5,350,000</u>	<u>2,403,350</u>	<u>7,753,350</u>
Total Remaining	\$ 5,660,000	\$ 2,746,120	\$ 8,406,120

The Huntington National Bank (2023)

In December 2023, the District financed the purchase of a Toro Sand Pro 3040 and two Toro Workman GTX EFI with attachments and accessories.

Original Amount	\$54,829.75
Issue Date	December 8, 2023
Maturity Date	December 8, 2028
Interest Rate	6.99%
Terms	Principal and interest monthly

Schedule:

Fiscal year	Principal	Interest	Total
2026/27	11,300	1,725	13,025
2027/28	12,116	910	13,026
Thereafter	<u>6,382</u>	<u>131</u>	<u>6,513</u>
Total Remaining	\$29,798	\$2,766	\$32,564

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

Proprietary Fund

The Huntington National Bank (2025)

In February 2025, the District financed the purchase of a Toro Greensmaster 3400 with attachments and accessories.

Original Amount	\$60,730.76
Issue Date	February 20, 2025
Maturity Date	February 20, 2030
Interest Rate	6.15%
Terms	Principal and interest monthly

Schedule:

Fiscal year	Principal	Interest	Total
2026/27	11,616	2,524	14,140
2027/28	12,351	1,789	14,140
Thereafter	22,339	1,222	23,561
Total Remaining	\$46,306	\$5,535	\$51,841

The Huntington National Bank (2025)

In May 2025, the District financed the purchase of a Toro Workman HDX-D with attachments and accessories.

Original Amount	\$41,535.15
Issue Date	May 16, 2025
Maturity Date	May 16, 2030
Interest Rate	6.15%
Terms	Principal and interest monthly

Schedule:

Fiscal year	Principal	Interest	Total
2026/27	7,823	1,847	9,670
2027/28	8,318	1,352	9,671
Thereafter	17,443	1,093	18,536
Total Remaining	\$33,584	\$4,292	\$37,877

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget
WildHawk Golf Club Summary of All Operations

	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>Total</u>
Rounds	7,125	7,199	6,379	5,626	4,611	3,253	3,502	4,187	5,155	6,177	7,353	7,185	67,752
Revenues													
Golf Operations	\$348,703	\$355,399	\$318,626	\$281,022	\$230,324	\$162,503	\$174,925	\$209,172	\$257,519	\$308,553	\$360,701	\$354,727	\$3,362,174
Golf Merchandise	28,106	28,402	25,470	22,570	18,498	13,051	14,049	16,799	20,682	24,781	28,895	28,348	269,652
Food and Beverage	3,000	3,000	1,900	900	(5,600)	(7,500)	(6,500)	(5,000)	2,500	3,700	4,800	5,800	1,000
Total Revenues	379,809	386,801	345,996	304,492	243,222	168,054	182,474	220,971	280,702	337,034	394,396	388,875	3,632,826
Cost of Goods Sold	20,236	20,450	18,338	16,476	13,504	9,527	10,256	12,263	15,098	18,090	21,094	20,781	196,113
Gross Profit	359,573	366,351	327,657	288,016	229,718	158,526	172,218	208,707	265,604	318,944	373,303	368,094	3,436,713
Expenses													
Payroll and Benefits													
Golf Operations	49,525	49,160	42,280	41,786	34,482	36,179	35,005	30,986	35,850	41,168	55,104	48,192	499,716
Golf Course Maintenance	88,308	90,988	83,099	115,610	75,205	70,899	81,182	74,237	80,265	90,812	122,645	89,217	1,062,468
Food and Beverage	-	-	-	-	-	-	-	-	-	-	-	-	-
Clubhouse	2,284	2,284	2,284	2,284	2,284	2,284	2,284	2,284	2,284	2,284	2,284	2,284	27,409
General and Administrative	18,043	17,865	17,865	25,542	17,865	17,865	18,453	17,978	17,978	18,156	25,477	17,979	231,068
Total Payroll and Benefits	158,160	160,297	145,528	185,222	129,837	127,228	136,925	125,485	136,377	152,420	205,510	157,672	1,820,661
Operating Expenses													
Golf Operations	24,940	21,040	18,540	15,890	18,340	14,840	14,740	14,840	17,090	14,740	16,990	17,740	209,730
Golf Course Maintenance	40,379	48,640	42,622	36,081	26,109	17,702	77,533	23,823	33,028	28,440	24,238	24,031	422,626
Food and Beverage	2,900	2,900	6,900	2,500	2,900	2,900	2,500	2,900	2,500	2,900	6,900	2,900	41,600
Clubhouse	9,165	12,990	9,531	8,681	8,265	9,115	8,215	9,640	9,581	12,731	9,015	11,090	118,019
General and Administrative	14,165	16,191	14,174	14,345	10,338	9,186	10,939	9,838	11,430	11,996	14,324	15,186	152,112
Total Operating Expenses	91,549	101,761	91,767	77,497	65,952	53,743	113,927	61,041	73,629	70,807	71,467	70,947	944,087
Total Expenses	249,709	262,059	237,295	262,720	195,788	180,971	250,852	186,526	210,007	223,227	276,977	228,618	2,764,749
Net Income (Loss) From Operations	109,864	104,293	90,363	25,296	33,930	(22,444)	(78,633)	22,181	55,597	95,717	96,326	139,476	671,964
Debt Service/Capital Lease Payments	3,002	4,827	3,002	244,754	3,002	3,002	3,002	3,002	3,002	89,880	5,802	3,002	369,279
Interest (income) loss	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Income (Loss) from Operations After Debt Service and Capital Expenditures	\$106,862	\$99,466	\$87,361	(\$219,458)	\$30,928	(\$25,446)	(\$81,635)	\$19,179	52,595	5,837	90,524	136,474	302,685

Proprietary Fund
WildHawk Golf Club
Detail by Department



Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget
WildHawk Golf Club Detail by Department - Golf Operations

	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>Total</u>
Rounds	7,125	7,199	6,379	5,626	4,611	3,253	3,502	4,187	5,155	6,177	7,353	7,185	67,752
Revenues													
Green Fees	\$228,741	\$233,420	\$209,928	\$185,152	\$151,750	\$107,065	\$115,250	\$137,813	\$169,668	\$203,291	\$237,037	\$232,978	\$2,212,093
Golf Cart Rental	84,745	86,147	77,606	68,447	56,098	39,580	42,605	50,947	62,722	75,152	87,730	85,983	817,762
Driving Range	29,823	30,391	27,326	24,101	19,753	13,937	15,002	17,939	22,085	26,462	30,793	30,334	287,946
Club Rental	419	425	386	340	279	197	212	253	312	374	444	425	4,065
Instruction	3,776	3,815	3,381	2,982	2,444	1,724	1,856	2,219	2,732	3,274	3,897	3,808	35,908
Annual Passes	-	-	-	-	-	-	-	-	-	-	-	-	-
First Tee Programs	1,200	1,200	-	-	-	-	-	-	-	-	800	1,200	4,400
Golf Merchandise	28,106	28,402	25,470	22,570	18,498	13,051	14,049	16,799	20,682	24,781	28,895	28,348	269,652
Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenues	376,809	383,801	344,096	303,592	248,822	175,554	188,974	225,971	278,202	333,334	389,596	383,075	3,631,827
Cost of Goods Sold	20,236	20,450	18,338	16,476	13,504	9,527	10,256	12,263	15,098	18,090	21,094	20,781	196,113
Gross Profit	356,573	363,351	325,757	287,116	235,318	166,026	178,718	213,707	263,104	315,244	368,501	362,294	3,435,713
Expenses													
Payroll and Benefits													
Full Time Salaries	10,850	10,550	10,550	15,941	10,550	10,550	11,350	10,550	10,550	10,850	15,641	10,550	138,479
Part Time Salaries	30,286	30,286	24,424	18,308	17,840	19,360	17,360	14,632	18,988	23,424	30,286	29,342	274,536
First Tee Salaries	700	700	400	200	-	-	-	-	-	-	400	700	3,100
Retirement	1,085	1,055	1,055	1,594	1,055	1,055	1,135	1,055	1,055	1,085	1,564	1,055	13,848
Payroll Taxes	3,200	3,177	2,706	2,635	2,172	2,288	2,196	1,926	2,260	2,622	3,544	3,105	31,833
Insurance	1,730	1,730	1,730	1,730	1,730	1,730	1,816	1,816	1,816	1,816	1,816	1,816	21,276
Workers' Compensation	1,673	1,661	1,415	1,378	1,136	1,196	1,148	1,007	1,182	1,371	1,853	1,624	16,645
Total Payroll and Benefits	49,525	49,160	42,280	41,786	34,482	36,179	35,005	30,986	35,850	41,168	55,104	48,192	499,716
Operating Expenses													
Range Supplies	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	15,600
Postage	50	-	-	50	-	-	-	-	50	-	-	-	150
Printing	-	3,200	-	-	-	-	-	-	-	-	-	-	3,200
Golf Cart Maintenance - Supplies	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Rents/Leases	11,550	14,350	11,550	11,550	11,550	11,550	11,550	11,550	11,550	11,550	11,550	11,550	141,400
Equipment Maintenance - Service	100	-	100	-	100	100	-	100	100	-	100	100	800
Uniforms & Laundry	1,200	-	-	1,100	-	-	-	-	2,200	-	-	1,500	6,000
Computer Services	1,000	-	-	-	-	-	-	-	-	-	1,850	1,000	3,850
Recreation Services	5,840	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	25,530
Range Balls	3,500	-	3,500	-	3,500	-	-	-	-	-	-	-	10,500
First Tee Program	300	300	200	-	-	-	-	-	-	-	300	400	1,500
Total Operating Expenses	24,940	21,040	18,540	15,890	18,340	14,840	14,740	14,840	17,090	14,740	16,990	17,740	209,730
Total Expenses	74,465	70,200	60,820	57,676	52,822	51,019	49,745	45,826	52,940	55,908	72,094	65,932	709,446
Net Income (loss) From Operations	\$282,108	\$293,152	\$264,938	\$229,440	\$182,496	\$115,007	\$128,973	\$167,881	\$210,164	\$259,337	\$296,407	\$296,363	\$2,726,267

Comments:

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget
WildHawk Golf Club Detail by Department - Golf Maintenance

Expenses	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>Total</u>
Payroll and Benefits													
Full Time Salaries	\$43,795	\$41,695	\$41,977	\$65,017	\$41,977	\$41,977	\$47,577	\$42,178	\$42,178	\$44,520	\$64,871	\$43,280	\$561,041
Part Time Salaries	18,144	22,680	15,725	18,144	9,072	5,443	7,620	7,620	12,701	19,051	23,814	19,051	179,065
Retirement	4,379	4,169	4,198	6,502	4,198	4,198	4,758	4,218	4,218	4,452	6,487	4,328	56,104
Payroll Taxes	4,738	4,925	4,414	6,362	3,905	3,628	4,223	3,810	4,198	4,863	6,784	4,768	56,618
Insurance and Benefits	10,438	10,438	10,438	10,438	10,438	10,438	10,934	10,934	10,934	10,934	10,934	10,934	128,228
Dependent Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
Unemployment Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
Workers' Compensation	6,813	7,081	6,347	9,148	5,615	5,216	6,072	5,478	6,037	6,993	9,755	6,856	81,412
Total Payroll and Benefits	88,308	90,988	83,099	115,610	75,205	70,899	81,182	74,237	80,265	90,812	122,645	89,217	1,062,468
Operating Expenses													
Books/Periodicals	-	-	-	-	-	-	-	-	-	-	-	-	-
Training and Seminars	200	150	175	800	2,000	150	150	400	250	150	150	-	4,575
Memberships	-	-	-	-	180	90	-	475	-	-	-	-	745
Office Supplies	75	75	75	75	75	75	75	75	75	75	75	75	900
Horticultural Service	2,500	-	3,000	2,500	3,500	-	2,500	-	-	2,500	-	-	16,500
Horticultural Supplies	-	-	2,500	-	-	-	-	-	-	4,000	2,500	-	9,000
Fertilizers	2,100	3,100	8,600	3,100	1,500	2,500	1,500	2,500	8,000	2,500	2,100	3,100	40,600
Building Supplies (Course)	5,900	750	750	-	-	750	-	2,400	750	750	-	600	12,650
Building Maintenance (Bunker Sand)	195	3,095	195	95	195	95	195	95	195	95	195	95	4,740
Seed and Sod	850	-	850	3,400	-	850	-	-	850	-	850	-	7,650
Sand and Gravel	5,300	-	5,100	3,600	500	-	-	-	5,100	3,600	-	500	23,700
Chemical Supplies	-	-	(900)	-	-	-	54,000	-	-	-	-	-	53,100
Irrigation Supplies	2,100	21,800	2,100	1,500	2,100	1,200	4,400	1,500	1,800	1,200	2,400	1,500	43,600
Lake Maintenance	600	600	600	300	-	-	-	-	-	300	600	600	3,600
Licenses and Permits	-	-	-	1,800	-	-	1,500	-	-	-	-	-	3,300
Electricity	9,722	9,408	8,796	6,933	5,264	4,827	5,954	6,036	4,938	4,938	5,626	8,439	80,881
Natural Gas	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Removal	560	1,560	2,435	560	560	560	560	560	2,435	560	560	560	11,470
Telephone	318	318	318	318	318	318	318	318	318	318	318	318	3,816
Small Tools	2,100	600	100	100	600	300	100	600	2,100	100	600	100	7,400
Gas and Oil	2,282	2,070	2,811	3,146	2,353	1,825	1,872	1,550	2,100	2,900	3,150	3,150	29,209
Golf Cart Maintenance	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Rents/Leases	404	404	404	404	404	404	404	404	404	404	404	404	4,848
Equipment Maintenance	3,500	3,500	3,500	3,500	2,500	2,500	2,500	2,500	2,500	2,500	3,500	3,500	36,000
Uniforms (only)	790	667	790	3,067	667	790	667	667	790	667	667	667	10,896
Custodial Supplies	100	-	-	100	-	-	100	-	-	100	-	-	400
Laundry Service	75	60	60	75	60	75	60	60	60	75	60	60	780
Safety Supplies	250	220	220	250	220	250	220	220	250	250	220	220	2,760
Security Services	315	120	-	315	120	-	315	120	-	315	120	-	1,740
Computer Services/Supplies	43	43	43	43	2,893	43	43	3,243	43	43	43	43	6,566
Total Operating Expenses	40,379	48,640	42,622	36,081	26,109	17,702	77,533	23,823	33,028	28,440	24,238	24,031	422,626
Total Expenses	\$128,687	\$139,628	\$125,721	\$151,691	\$101,314	\$88,601	\$158,715	\$98,060	\$113,293	\$119,252	\$146,883	\$113,248	\$1,485,094

Southgate Recreation & Park District
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WildHawk Golf Club Detail by Department - Food and Beverage

	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>Total</u>
Revenues													
Restaurant	\$3,000	\$3,000	\$1,900	\$900	(\$5,600)	(\$7,500)	(\$6,500)	(\$5,000)	\$2,500	\$3,700	\$4,800	\$5,800	\$1,000
Total Revenues	3,000	3,000	1,900	900	(5,600)	(7,500)	(6,500)	(5,000)	2,500	3,700	4,800	5,800	1,000
Expenses													
Payroll and Benefits													
Salaries	-	-	-	-	-	-	-	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
Workers' Comp	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Payroll and Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenses													
Licenses and Permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Utilities - Natural Gas	600	600	600	600	600	600	600	600	600	600	600	600	7,200
Waste Removal	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	13,200
Rents/Leases	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Maintenance Service	1,200	1,200	5,200	800	1,200	1,200	800	1,200	800	1,200	5,200	1,200	21,200
Food/Catering Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expenses	2,900	2,900	6,900	2,500	2,900	2,900	2,500	2,900	2,500	2,900	6,900	2,900	41,600
Total Expenses	2,900	2,900	6,900	2,500	2,900	2,900	2,500	2,900	2,500	2,900	6,900	2,900	41,600
Net Income (Loss) From Operations	\$100	\$100	(\$5,000)	(\$1,600)	(\$8,500)	(\$10,400)	(\$9,000)	(\$7,900)	\$0	\$800	(\$2,100)	\$2,900	(\$40,600)

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget
WildHawk Golf Club Detail by Department - Clubhouse

Expenses	<u>July</u>	<u>August</u>	<u>September</u>	<u>October</u>	<u>November</u>	<u>December</u>	<u>January</u>	<u>February</u>	<u>March</u>	<u>April</u>	<u>May</u>	<u>June</u>	<u>Total</u>
Payroll and Benefits													
Part Time Salaries	\$1,909	\$1,909	\$1,909	\$1,909	\$1,909	\$1,909	\$1,909	\$1,909	\$1,909	\$1,909	\$1,909	\$1,909	\$22,908
Payroll Taxes	146	146	146	146	146	146	146	146	146	146	146	146	1,752
Workers' Compensation	229	229	229	229	229	229	229	229	229	229	229	229	2,749
Total Payroll and Benefits	<u>2,284</u>	<u>2,284</u>	<u>2,284</u>	<u>2,284</u>	<u>2,284</u>	<u>2,284</u>	<u>2,284</u>	<u>2,284</u>	<u>2,284</u>	<u>2,284</u>	<u>2,284</u>	<u>2,284</u>	<u>27,409</u>
Operating Expenses													
Building Supplies	410	410	410	410	410	410	410	410	410	410	410	410	4,920
Building Services	2,900	5,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	6,900	2,900	2,900	41,800
Chemical Supplies	100	-	-	-	100	-	-	-	-	100	-	-	300
Electricity	3,275	3,275	2,891	2,891	2,475	2,475	2,475	2,475	2,891	2,891	3,275	3,275	34,564
Natural Gas	800	800	800	800	800	800	800	800	800	800	800	800	9,600
Waste Removal	700	700	700	700	700	700	750	750	750	750	750	750	8,700
Sewage	-	1,025	-	-	-	-	-	1,025	-	-	-	1,025	3,075
Water	250	250	250	250	250	250	250	250	250	250	250	250	3,000
Custodial Supplies	400	400	400	400	400	400	400	400	400	400	400	400	4,800
Safety Supplies	100	-	-	100	-	-	-	400	-	-	-	100	700
Security Services	-	-	950	-	-	950	-	-	950	-	-	950	3,800
Recreation Services	230	230	230	230	230	230	230	230	230	230	230	230	2,760
Total Operating Expenses	<u>9,165</u>	<u>12,990</u>	<u>9,531</u>	<u>8,681</u>	<u>8,265</u>	<u>9,115</u>	<u>8,215</u>	<u>9,640</u>	<u>9,581</u>	<u>12,731</u>	<u>9,015</u>	<u>11,090</u>	<u>118,019</u>
Total Expenses	<u>\$11,449</u>	<u>\$15,274</u>	<u>\$11,815</u>	<u>\$10,965</u>	<u>\$10,549</u>	<u>\$11,399</u>	<u>\$10,499</u>	<u>\$11,924</u>	<u>\$11,865</u>	<u>\$15,015</u>	<u>\$11,299</u>	<u>\$13,374</u>	<u>\$145,428</u>

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget
WildHawk Golf Club Detail by Department - General and Administrative

Expenses	July	August	September	October	November	December	January	February	March	April	May	June	Total
Payroll and Benefits													
Full Time Salaries	\$13,247	\$13,097	\$13,097	\$19,567	\$13,097	\$13,097	\$13,497	\$13,097	\$13,097	\$13,247	\$19,417	\$13,097	\$170,651
Part Time Salaries													-
Retirement	1,325	1,310	1,310	1,957	1,310	1,310	1,350	1,310	1,310	1,325	1,942	1,310	17,065
Payroll Taxes	1,013	1,002	1,002	1,497	1,002	1,002	1,032	1,002	1,002	1,013	1,485	1,002	13,055
Insurance	2,326	2,326	2,326	2,326	2,326	2,326	2,439	2,439	2,439	2,439	2,439	2,439	28,590
Workers' Compensation	132	131	131	196	131	131	135	131	131	132	194	131	1,707
Total Payroll and Benefits	18,043	17,865	17,865	25,542	17,865	17,865	18,453	17,978	17,978	18,156	25,477	17,979	231,068
Operating Expenses													
Advertising	650	650	650	650	650	650	650	650	650	650	650	650	7,800
Memberships	750	-	750	-	-	750	-	-	750	-	750	2,000	5,750
Office Supplies	350	350	350	350	350	350	350	350	350	350	350	350	4,200
Postage & Shipping	50	50	50	50	50	50	50	50	50	50	50	50	600
Printing	300	-	300	-	300	-	-	300	-	-	300	-	1,500
Telephone	350	350	350	350	350	350	350	350	350	350	350	350	4,200
Office Equipment Maintenance	110	-	-	110	-	-	110	-	-	110	-	110	550
Armored Car Service	1,925	2,925	2,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	25,100
Personnel Services													-
Bank Charges	8,407	8,494	7,527	6,638	5,441	3,839	4,132	4,941	6,083	7,289	8,677	8,479	79,947
Consultant													-
Books/Periodicals													-
Computer Services/Supplies	1,095	3,194	1,094	1,094	1,094	1,094	3,194	1,094	1,094	1,094	1,094	1,094	17,329
Mileage/Travel	178	178	178	3,178	178	178	178	178	178	178	178	178	5,136
Interest Income - WildHawk	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expenses	14,165	16,191	14,174	14,345	10,338	9,186	10,939	9,838	11,430	11,996	14,324	15,186	152,112
Total Expenses	\$32,208	\$34,057	\$32,039	\$39,888	\$28,203	\$27,051	\$29,392	\$27,816	\$29,409	\$30,152	\$39,801	\$33,164	\$383,180

Proprietary Fund
WildHawk Golf Club
Detail by Account



Southgate Recreation Park District
Fiscal Year 2026-27 Final Budget
WildHawk Golf Club Detail by Account

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Rounds:													
9998-902-0000 ROUNDS - WILDHAWK	7125.	7199.	6379.	5626.	4611.	3253.	3502.	4187.	5155.	6177.	7353.	7185.	67752.
Total Rounds	7125.	7199.	6379.	5626.	4611.	3253.	3502.	4187.	5155.	6177.	7353.	7185.	67752.
REVENUES													
Golf Operations:													
9350-902-1910 MEMBERSHIP - PRO SHOP - GOLF OPERATIONS	1,200	1,200									800	1,200	4,400
9352-902-1910 CLUB RENTAL - PRO SHOP	419	425	386	340	279	197	212	253	312	374	444	424	4,065
9610-902-1910 GREEN FEES WEEKDAY - GOLF OPERATIONS	228,741	233,420	209,928	185,152	151,750	107,065	115,250	137,813	169,668	203,291	237,037	232,978	2,212,093
9630-902-1910 CART RENTAL FEES- GOLF OPERATIONS	84,745	86,147	77,606	68,447	56,098	39,580	42,605	50,947	62,722	75,152	87,730	85,983	817,762
9640-902-1910 DRIVING RANGE - GOLF OPERATIONS	29,823	30,391	27,326	24,101	19,753	13,937	15,002	17,939	22,085	26,462	30,793	30,334	287,946
9660-902-1910 GOLF INSTRUCTION FEES	3,776	3,815	3,381	2,982	2,444	1,724	1,856	2,219	2,732	3,274	3,897	3,808	35,908
Total Golf Operations	348,704	355,398	318,627	281,022	230,324	162,503	174,925	209,171	257,519	308,553	360,701	354,727	3,362,174
Golf Merchandise:													
9330-902-1910 SALES - WILDHAWK PRO SHOP	28,106	28,402	25,470	22,570	18,498	13,051	14,049	16,799	20,682	24,781	28,895	28,349	269,652
Total Golf Merchandise	28,106	28,402	25,470	22,570	18,498	13,051	14,049	16,799	20,682	24,781	28,895	28,349	269,652
Food and Beverage:													
9362-902-1930 RESTAURANT - F & B	3,000	3,000	1,900	900	(5,600)	(7,500)	(6,500)	(5,000)	2,500	3,700	4,800	5,800	1,000
Total Food and Beverage	3,000	3,000	1,900	900	(5,600)	(7,500)	(6,500)	(5,000)	2,500	3,700	4,800	5,800	1,000
General & Administrative													
Total Revenues	379,810	386,800	345,997	304,492	243,222	168,054	182,474	220,970	280,701	337,034	394,396	388,876	3,632,826
Cost of Good Sold:													
1700-902-1910 COST OF GOODS SOLD - WILDHAWK PRO SHOP	20,236	20,450	18,338	16,476	13,504	9,527	10,256	12,263	15,098	18,090	21,094	20,781	196,113
Total Cost of Good Sold	20,236	20,450	18,338	16,476	13,504	9,527	10,256	12,263	15,098	18,090	21,094	20,781	196,113
Gross Profit	359,574	366,350	327,659	288,016	229,718	158,527	172,218	208,707	265,603	318,944	373,302	368,095	3,436,713
EXPENSES													
<i>Payroll and Benefits</i>													
Golf Operations:													
1110-902-1910 FULL TIME SALARIES-WILDHAWK-GOLF OPERATIONS	10,850	10,550	10,550	15,941	10,550	10,550	11,350	10,550	10,550	10,850	15,641	10,547	138,479
1121-902-1910 PART TIME SALARIES - WILDHAWK GOLF OPERATIONS	30,986	30,986	24,824	18,508	17,840	19,360	17,360	14,632	18,988	23,424	30,686	30,042	277,636
1210-902-1910 RETIREMENT - GOLF OPERATIONS	1,085	1,055	1,055	1,594	1,055	1,055	1,135	1,055	1,055	1,085	1,564	1,055	13,848
1220-902-1910 SOCIAL SECURITY - GOLF OPERATIONS	3,200	3,177	2,706	2,635	2,172	2,288	2,196	1,926	2,260	2,622	3,544	3,107	31,833
1230-902-1910 INSURANCE - GOLF OPERATIONS	1,730	1,730	1,730	1,730	1,730	1,730	1,816	1,816	1,816	1,816	1,816	1,816	21,276
1240-902-1910 WORKERS' COMPENSATION - GOLF OPERATIONS	1,673	1,661	1,415	1,378	1,136	1,196	1,148	1,007	1,182	1,371	1,853	1,625	16,645
Total Golf Operations	49,524	49,159	42,280	41,786	34,483	36,179	35,005	30,986	35,851	41,168	55,104	48,192	499,717
Golf Course Maintenance:													
1110-902-1920 FULL TIME SALARIES-WILDHAWK-MAINTENANCE	43,795	41,695	41,977	65,017	41,977	41,977	47,577	42,178	42,178	44,520	64,871	43,279	561,041
1121-902-1920 PART TIME SALARIES - WILDHAWK MAINTENANCE	18,144	22,680	15,725	18,144	9,072	5,443	7,620	7,620	12,701	19,051	23,814	19,051	179,065
1210-902-1920 RETIREMENT - GOLF MAINTENANCE	4,379	4,169	4,198	6,502	4,198	4,198	4,758	4,218	4,218	4,452	6,487	4,327	56,104
1220-902-1920 SOCIAL SECURITY - GOLF MAINTENANCE	4,738	4,925	4,414	6,362	3,905	3,628	4,223	3,810	4,198	4,863	6,784	4,768	56,618
1230-902-1920 INSURANCE - GOLF MAINTENANCE	10,438	10,438	10,438	10,438	10,438	10,438	10,934	10,934	10,934	10,934	10,934	10,930	128,228
1240-902-1920 WORKERS' COMPENSATION - GOLF MAINTENANCE	6,813	7,081	6,347	9,148	5,615	5,216	6,072	5,478	6,037	6,993	9,755	6,857	81,412

Southgate Recreation Park District
Fiscal Year 2026-27 Final Budget
WildHawk Golf Club Detail by Account

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Total Golf Course Maintenance	88,307	90,988	83,099	115,611	75,205	70,900	81,184	74,238	80,266	90,813	122,645	89,212	1,062,468
Food and Beverage													
Clubhouse:													
1121-902-1940 PART TIME SALARIES - WILDHAWK CLUBHOUSE	1,909	1,909	1,909	1,909	1,909	1,909	1,909	1,909	1,909	1,909	1,909	1,909	22,908
1220-902-1940 SOCIAL SECURITY - CLUBHOUSE	146	146	146	146	146	146	146	146	146	146	146	146	1,752
1240-902-1940 WORKERS COMP - CLUBHOUSE	229	229	229	229	229	229	229	229	229	229	229	230	2,749
Total Clubhouse	2,284	2,284	2,284	2,284	2,284	2,284	2,284	2,284	2,284	2,284	2,284	2,285	27,409
General and Administrative:													
1110-902-1980 FULL TIME SALARIES- WILDHAWK-GENERAL&ADMIN	13,247	13,097	13,097	19,567	13,097	13,097	13,497	13,097	13,097	13,247	19,417	13,094	170,651
1210-902-1980 RETIREMENT - G & A	1,325	1,310	1,310	1,957	1,310	1,310	1,350	1,310	1,310	1,325	1,942	1,306	17,065
1220-902-1980 SOCIAL SECURITY - G & A	1,013	1,002	1,002	1,497	1,002	1,002	1,032	1,002	1,002	1,013	1,485	1,003	13,055
1230-902-1980 INSURANCE - G & A	2,326	2,326	2,326	2,326	2,326	2,326	2,439	2,439	2,439	2,439	2,439	2,439	28,590
1240-902-1980 WORKERS' COMPENSATION - G & A	132	131	131	196	131	131	135	131	131	132	194	132	1,707
Total General and Administrative	18,043	17,866	17,866	25,543	17,866	17,866	18,453	17,979	17,979	18,156	25,477	17,974	231,068
Total Payroll and Benefits	158,158	160,297	145,529	185,224	129,838	127,229	136,926	125,487	136,380	152,421	205,510	157,663	1,820,662
Operating Expenses													
Golf Operations:													
2077-902-1910 RANGE SUPPLIES - GOLF OPERATIONS	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	15,600
2081-902-1910 POSTAGE - WILDHAWK OPERATIONS	50			50					50				150
2085-902-1910 PRINTING - GOLF OPERATIONS		3,200											3,200
2252-902-1910 CART MAINTENANCE SUPPLIES-GOLF OPERATIONS	100	100	100	100	100	100	100	100	100	100	100	100	1,200
2275-902-1910 RENTS/LEASES - GOLF OPERATIONS	11,550	14,350	11,550	11,550	11,550	11,550	11,550	11,550	11,550	11,550	11,550	11,550	141,400
2291-902-1910 EQUIPMENT MAINT. SERVICE - WH GOLF OPERATION	100		100		100	100		100			100		800
2313-902-1910 UNIFORMS - GOLF OPERATIONS	1,200			1,100					2,200			1,500	6,000
2811-902-1910 COMPUTER SERVICE-WILDHAWK Golf Operations	1,000										1,850	1,000	3,850
2851-902-1910 RECREATION SERVICES-WILDHAWK GOLF CLUB-SPI	5,840	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	1,790	25,530
2854-902-1910 RANGE BALLS - GOLF OPERATIONS	3,500		3,500		3,500								10,500
2857-902-1910 FIRST TEE PROGRAM - WILDHAWK GOLF OPERATION	300	300	200								300	400	1,500
Total Golf Operations	24,940	21,040	18,540	15,890	18,340	14,840	14,740	14,840	17,090	14,740	16,990	17,740	209,730
Golf Course Maintenance:													
2029-902-1920 BUSINESS/CONFERENCE-WH MAINTENANCE	200	150	175	800	2,000	150	150	400	250	150	150		4,575
2061-902-1920 MEMBERSHIPS - WILDHAWK MAINTENANCE					180	90		475					745
2076-902-1920 OFFICE SUPPLIES - GOLF MAINTENANCE	75	75	75	75	75	75	75	75	75	75	75	75	900
2103-902-1920 HORTICULTURAL SERVICE - WILDHAWK MAINTENANCE	2,500		3,000	2,500	3,500		2,500			2,500			16,500
2104-902-1920 HORTICULTURAL SUPPLIES - GOLF MAINTENANCE			2,500							4,000	2,500		9,000
2108-902-1920 FERTILIZERS - WILDHAWK GOLF MAINTENANCE	2,100	3,100	8,600	3,100	1,500	2,500	1,500	2,500	8,000	2,500	2,100	3,100	40,600
2112-902-1920 BUILDING SUPPLIES - WILDHAWK MAINTENANCE	5,900	750	750			750		2,400	750	750		600	12,650
2114-902-1920 BUILDING SERVICES - WILDHAWK GOLF MAINTENANCE	195	3,095	195	95	195	95	195	95	195	95	195	95	4,740
2115-902-1920 SEED & SOD - WILDHAWK-GOLF MAINTENANCE	850		850	3,400		850			850		850		7,650
2118-902-1920 SAND & GRAVEL - WILDHAWK GOLF MAINTENANCE	5,300		5,100	3,600	500				5,100	3,600		500	23,700
2122-902-1920 CHEMICAL SUPPLIES - GOLF MAINTENANCE			(900)				54,000						53,100
2168-902-1920 IRRIGATION SUPPLIES - WILDHAWK MAINTENANCE	2,100	21,800	2,100	1,500	2,100	1,200	4,400	1,500	1,800	1,200	2,400	1,500	43,600
2169-902-1920 LAKE MAINTENANCE - WILDHAWK	600	600	600	300						300	600	600	3,600
2185-902-1920 LICENSES & PERMITS - WH MAINTENANCE				1,800			1,500						3,300
2191-902-1920 ELECTRICITY - WILDHAWK MAINTENANCE	9,722	9,408	8,796	6,933	5,264	4,827	5,954	6,036	4,938	4,938	5,626	8,439	80,881
2193-902-1920 WASTE REMOVAL - MAINTENANCE OPERATIONS	560	1,560	2,435	560	560	560	560	560	2,435	560	560	560	11,470
2197-902-1920 TELEPHONE-WILDHAWK GOLF CLUB-MAINTENANCE	318	318	318	318	318	318	318	318	318	318	318	318	3,816
2226-902-1920 SMALL TOOLS - GOLF MAINTENANCE	2,100	600	100	100	600	300	100	600	2,100	100	600	100	7,400
2236-902-1920 GAS & OIL - GOLF MAINTENANCE	2,282	2,070	2,811	3,146	2,353	1,825	1,872	1,550	2,100	2,900	3,150	3,150	29,209
2252-902-1920 GOLF CART MAINTENANCE SUPPLIES	100	100	100	100	100	100	100	100	100	100	100	100	1,200
2275-902-1920 RENTS/LEASES - GOLF MAINTENANCE	404	404	404	404	404	404	404	404	404	404	404	404	4,848

Southgate Recreation Park District
Fiscal Year 2026-27 Final Budget
WildHawk Golf Club Detail by Account

	July	August	September	October	November	December	January	February	March	April	May	June	Total
2291-902-1920 EQUIPMENT MAINT. SERVICE - WILDHAWK MAINTEN.	3,500	3,500	3,500	3,500	2,500	2,500	2,500	2,500	2,500	2,500	3,500	3,500	36,000
2313-902-1920 UNIFORMS - WILDHAWK MAINTENANCE	790	667	790	3,067	667	790	667	667	790	667	667	667	10,896
2322-902-1920 CUSTODIAL SUPPLIES - MAINTENANCE OPERATIONS	100			100			100			100			400
2351-902-1920 LAUNDRY SERVICE - WILDHAWK MAINTENANCE	75	60	60	75	60	75	60	60	60	75	60	60	780
2544-902-1920 SAFETY SUPPLIES - MAINTENANCE OPERATIONS	250	220	220	250	220	250	220	220	220	250	220	220	2,760
2571-902-1920 SECURITY SERVICE-WILDHAWK GOLF MAINTENANC	315	120		315	120		315	120		315	120		1,740
2811-902-1920 COMPUTER SERVICES/SUPPLIES - GOLF MAINTENAN	43	43	43	43	2,893	43	43	3,243	43	43	43	43	6,566
Total Golf Course Maintenance	40,379	48,640	42,622	36,081	26,109	17,702	77,533	23,823	33,028	28,440	24,238	24,031	422,626
Food and Beverage:													
2192-902-1930 NATURAL GAS - F & B	600	600	600	600	600	600	600	600	600	600	600	600	7,200
2193-902-1930 WASTE REMOVAL - WILDHAWK F & B	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	13,200
2291-902-1930 EQUIPMENT MAINT SERVICE - WH FOOD & BEVERAC	1,200	1,200	5,200	800	1,200	1,200	800	1,200	800	1,200	5,200	1,200	21,200
Total Food and Beverage	2,900	2,900	6,900	2,500	2,900	2,900	2,500	2,900	2,500	2,900	6,900	2,900	41,600
Clubhouse:													
2112-902-1940 BUILDING SUPPLIES - WILDHAWK CLUBHOUSE	410	410	410	410	410	410	410	410	410	410	410	410	4,920
2113-902-1940 REFURBISHMENTS - WILDHAWK - CLUBHOUSE	2,900	5,900	2,900	2,900	2,900	2,900	2,900	2,900	2,900	6,900	2,900	2,900	41,800
2122-902-1940 CHEMICAL SUPPLIES - GOLF CLUBHOUSE	100				100					100			300
2191-902-1940 ELECTRICITY - GOLF CLUBHOUSE	3,275	3,275	2,891	2,891	2,475	2,475	2,475	2,475	2,891	2,891	3,275	3,275	34,564
2192-902-1940 NATURAL GAS - WILDHAWK CLUBHOUSE	800	800	800	800	800	800	800	800	800	800	800	800	9,600
2193-902-1940 WASTE REMOVAL - GOLF CLUBHOUSE	700	700	700	700	700	700	750	750	750	750	750	750	8,700
2195-902-1940 SEWAGE - WILDHAWK GOLF CLUB		1,025						1,025				1,025	3,075
2198-902-1940 WATER - WILDHAWK CLUBHOUSE	250	250	250	250	250	250	250	250	250	250	250	250	3,000
2322-902-1940 CUSTODIAL SUPPLIES - GOLF CLUBHOUSE	400	400	400	400	400	400	400	400	400	400	400	400	4,800
2544-902-1940 SAFETY SUPPLIES - WILDHAWK CLUBHOUSE	100			100				400				100	700
2571-902-1940 SECURITY SERVICE - WILDHAWK CLUBHOUSE			950			950			950			950	3,800
2851-902-1940 RECREATION SERVICES - WILDHAWK CLUBHOUSE	230	230	230	230	230	230	230	230	230	230	230	230	2,760
Total Clubhouse	9,165	12,990	9,531	8,681	8,265	9,115	8,215	9,640	9,581	12,731	9,015	11,090	118,019
General and Administrative:													
2005-902-1980 ADVERTISING - WILDHAWK G & A	650	650	650	650	650	650	650	650	650	650	650	650	7,800
2039-902-1980 EMPLOYEE TRANSPORTATION - WILDHAWK G & A	178	178	178	3,178	178	178	178	178	178	178	178	178	5,136
2061-902-1980 MEMBERSHIPS - WILDHAWK G & A	750		750			750			750		750	2,000	5,750
2076-902-1980 OFFICE SUPPLIES - WILDHAWK G & A	350	350	350	350	350	350	350	350	350	350	350	350	4,200
2081-902-1980 POSTAGE/SHIPPING - WILDHAWK G & A	50	50	50	50	50	50	50	50	50	50	50	50	600
2085-902-1980 PRINTING - WILDHAWK G & A	300		300		300			300			300		1,500
2197-902-1980 TELEPHONE - WILDHAWK G & A	350	350	350	350	350	350	350	350	350	350	350	350	4,200
2261-902-1980 OFFICE EQUIPMENT MAINTENANCE - WILDHAWK G & A	110			110			110			110		110	550
2515-902-1980 ARMORED CAR SERVICE - WILDHAWK GOLF CLUB	1,925	2,925	2,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	25,100
2542-902-1980 BANK CHARGES - WILDHAWK ADMIN	8,407	8,494	7,527	6,638	5,441	3,839	4,132	4,941	6,083	7,289	8,677	8,479	79,947
2811-902-1980 COMPUTER SERVICES/SUPPLIES - GEN & ADMIN	1,095	3,194	1,094	1,094	1,094	1,094	3,194	1,094	1,094	1,094	1,094	1,094	17,329
Total General and Administrative	14,165	16,191	14,174	14,345	10,338	9,186	10,939	9,838	11,430	11,996	14,324	15,186	152,112
Total Operating Expenses	91,549	101,761	91,767	77,497	65,952	53,743	113,927	61,041	73,629	70,807	71,467	70,947	944,087
Total Expenses	249,707	262,058	237,296	262,721	195,790	180,972	250,853	186,528	210,009	223,228	276,977	228,610	2,764,749
Net Income (Loss) from Operations	109,867	104,292	90,363	25,295	33,928	(22,445)	(78,635)	22,179	55,594	95,716	96,325	139,485	671,964
Debt Service:													
3220-902-1900 DEBT SERVICE - WILDHAWK GOLF CLUB			184,641						184,641				369,281
Total Debt Service			184,641						184,641				369,281
Capital Expenditures:													

Southgate Recreation Park District
Fiscal Year 2026-27 Final Budget
WildHawk Golf Club Detail by Account

	July	August	September	October	November	December	January	February	March	April	May	June	Total
4202-902-1900 IMPROVEMENTS - WILDHAWK												852,683	852,683
Total Capital Expenditures												852,683	852,683
Transfers In and Out:													
5991-902-1900 TRANSFER IN - WILDHAWK GOLF CLUB												(550,000)	(550,000)
Total Transfers In and Out												(550,000)	(550,000)
Total			184,641						184,641			302,683	671,964
Net Income (Loss) After Debt Service and Capital Expenditures	109,867	104,292	(94,278)	25,295	33,928	(22,445)	(78,635)	22,179	(129,047)	95,716	96,325	(163,198)	

Proprietary Fund
WildHawk Golf Club
Five-Year Budget Summary



Southgate Recreation & Park District

Five-Year Operating Budget Summary

WildHawk Golf Club

	<u>FY 25-26</u> Projected	<u>FY 26-27</u> Final Budget	<u>FY 27-28</u>	<u>FY 28-29</u>	<u>FY 29-30</u>
Rounds ¹	67,055	67,752	68,430	69,114	69,805
Gross Revenue per Round	\$51	\$54	\$55	\$56	\$57
Revenues ²	\$3,420,447	\$3,632,826	\$3,741,811	\$3,854,065	\$3,969,687
Cost of Goods Sold ²	188,302	196,113	201,996	208,056	214,298
Gross Profit	<u>\$3,232,143</u>	<u>3,436,713</u>	<u>3,539,814</u>	<u>3,646,009</u>	<u>3,755,389</u>
Expenses (excl. depreciation) ²	<u>2,611,497</u>	<u>2,764,749</u>	<u>2,847,691</u>	<u>2,933,122</u>	<u>3,021,116</u>
Net Operations Income	<u>\$620,646</u>	<u>\$671,964</u>	<u>\$692,123</u>	<u>\$712,887</u>	<u>\$734,273</u>
Debt Service ³	\$361,352	\$369,279	\$366,753	\$362,241	\$348,022

Assumptions:

¹ Assumes 1% annual increase

² Assumes 3% annual increase

³ Includes debt service as of 6/2026

Proprietary Fund
WildHawk Golf Club
Capital Improvement Projects



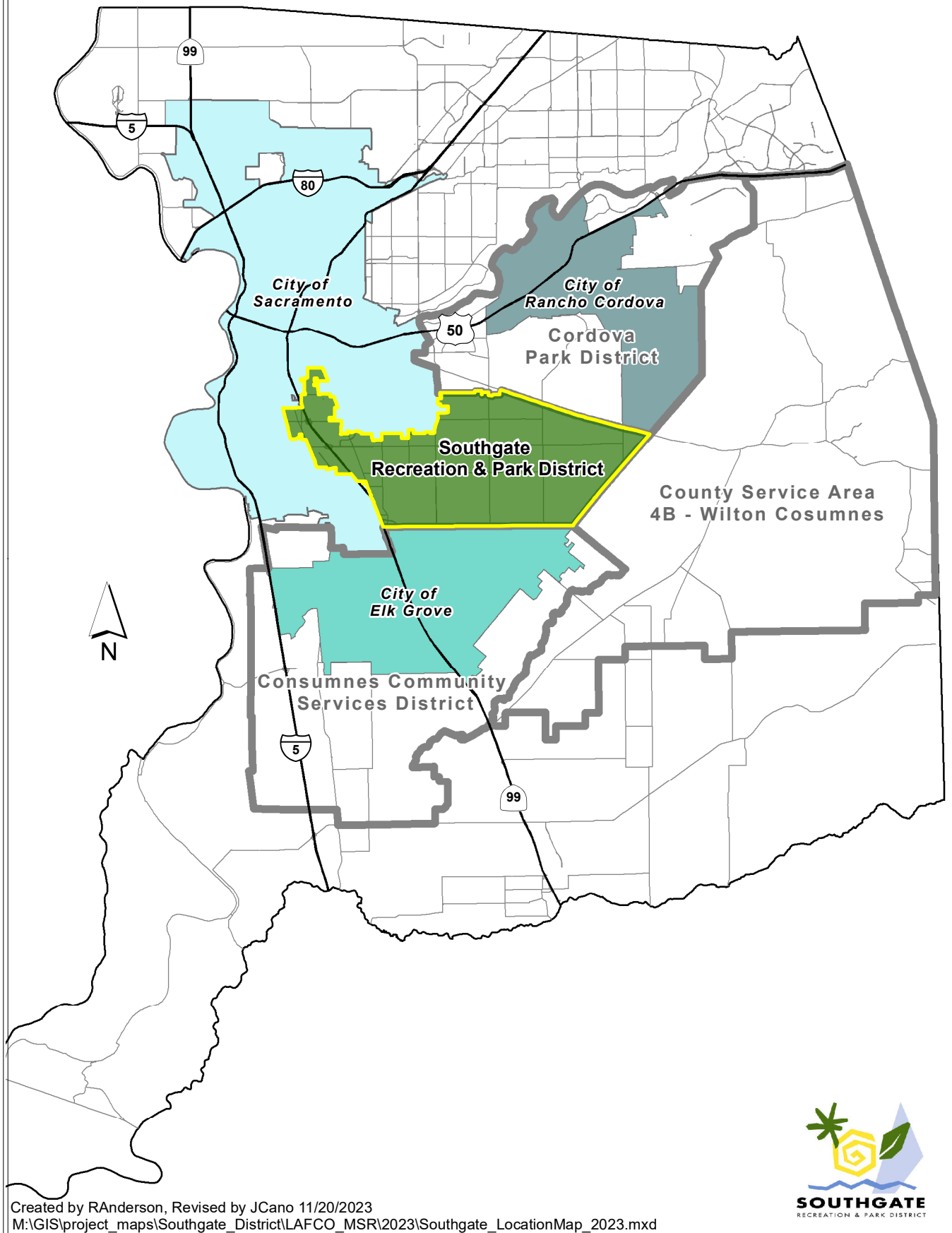
Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget
WildHawk Golf Club Capital Improvement Projects

Project	Total Budget	Completed through 3/31/2026	Financing 2021	WildHawk Net Income from Operations		Other Financing Sources	Funding not identified
Patio Shade Structure and ADA Access Improvements	550,000	109,277	43,542			506,458	-
Entry Signage and Landscaping Project	35,000	30,480		35,000	FY 2025/26		-
subtotal FY 2025/26				35,000			
Refurbish parking lot landscaping and irrigation	25,000	513		25,000	FY 2026/27		-
Grille upgrades (includes two beverage/keg coolers)	26,500			26,500	FY 2026/27		
Paint clubhouse trim - exterior	25,000			25,000	FY 2026/27		
Putting green expansion - #10	60,000			60,000	FY 2026/27		-
Putting green expansion - #1	45,000			45,000	FY 2026/27		-
Tee marker monuments	6,000			6,000	FY 2026/27		-
subtotal FY 2026/27				187,500			
Tree trimming and removal	75,000			75,000	FY 2027/28		-
Rebuild tees - add square footage	96,384			96,384	FY 2027/28		-
Refurbish corner landscape area at Gerber and Vineyard Roads	25,000			25,000	FY 2027/28		-
Replace laminate counter tops	5,000			5,000	FY 2027/28		-
subtotal FY 2027/28				201,384			
Parking lot surface improvements	100,000			100,000	FY 2028/29		-
Re-plant area with native plants at on-course restroom	6,000			6,000	FY 2028/29		-
Restore creek vegetation and install aerator and fountain	15,000			15,000	FY 2028/29		-
On-course restroom renovation	10,000			10,000	FY 2028/29		-
Replace bunker sand	150,000			150,000	FY2029/30		-
subtotal FY 2028/29				281,000			
Maintenance yard improvements - product bins	15,000			15,000	FY2029/30		-
Equipment cover structure in maintenance yard	20,000			20,000	FY2029/30		-
Level and resod learning center tee	50,000			50,000	FY2029/30		-
Install 80 ft new cart path on hole #16	16,260			16,260	FY2029/30		-
subtotal FY 2029/30				101,260			
Irrigation system renovation and replacement	1,500,000						1,500,000
Total	2,856,144	140,270	43,542	806,144		506,458	1,500,000

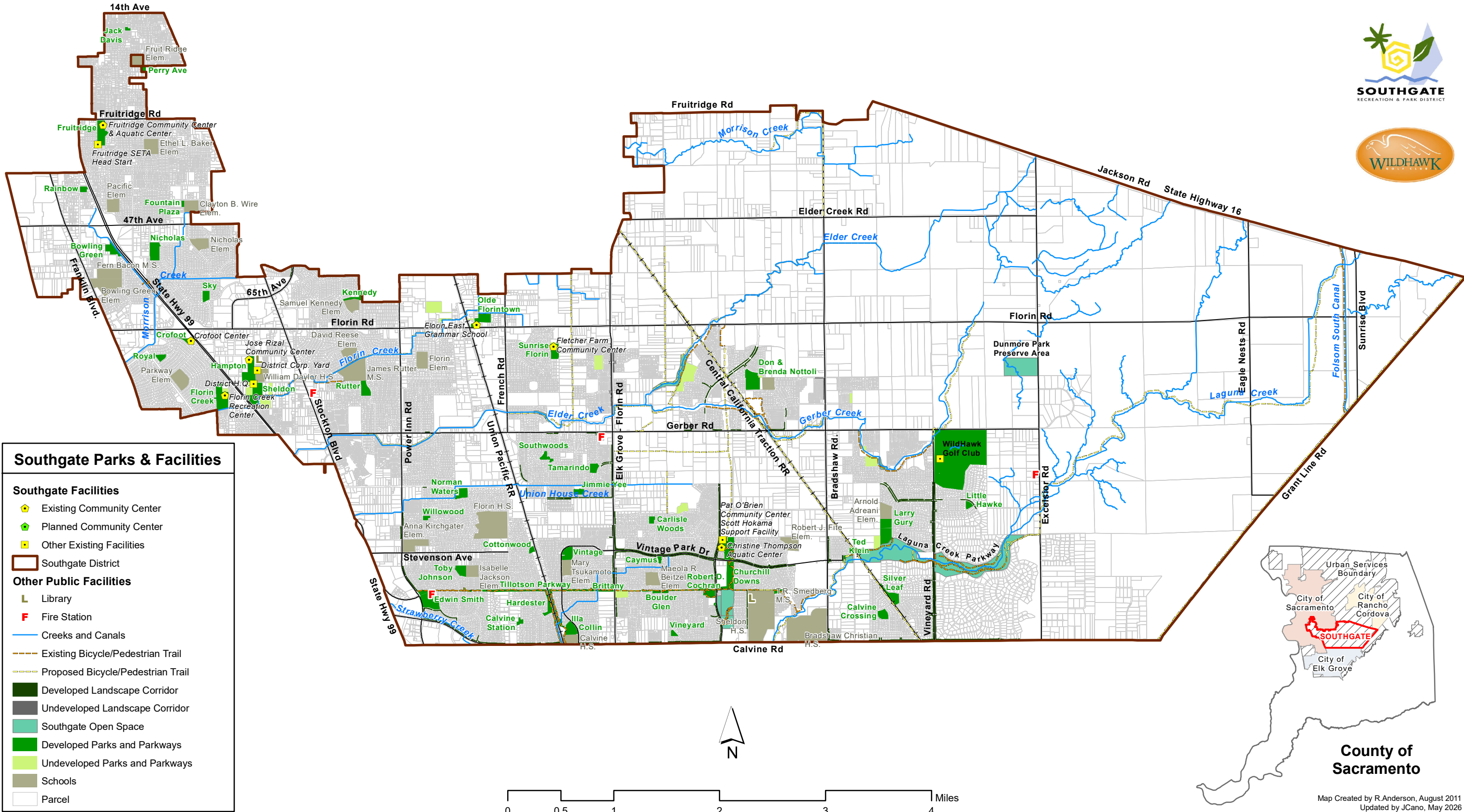
Appendix



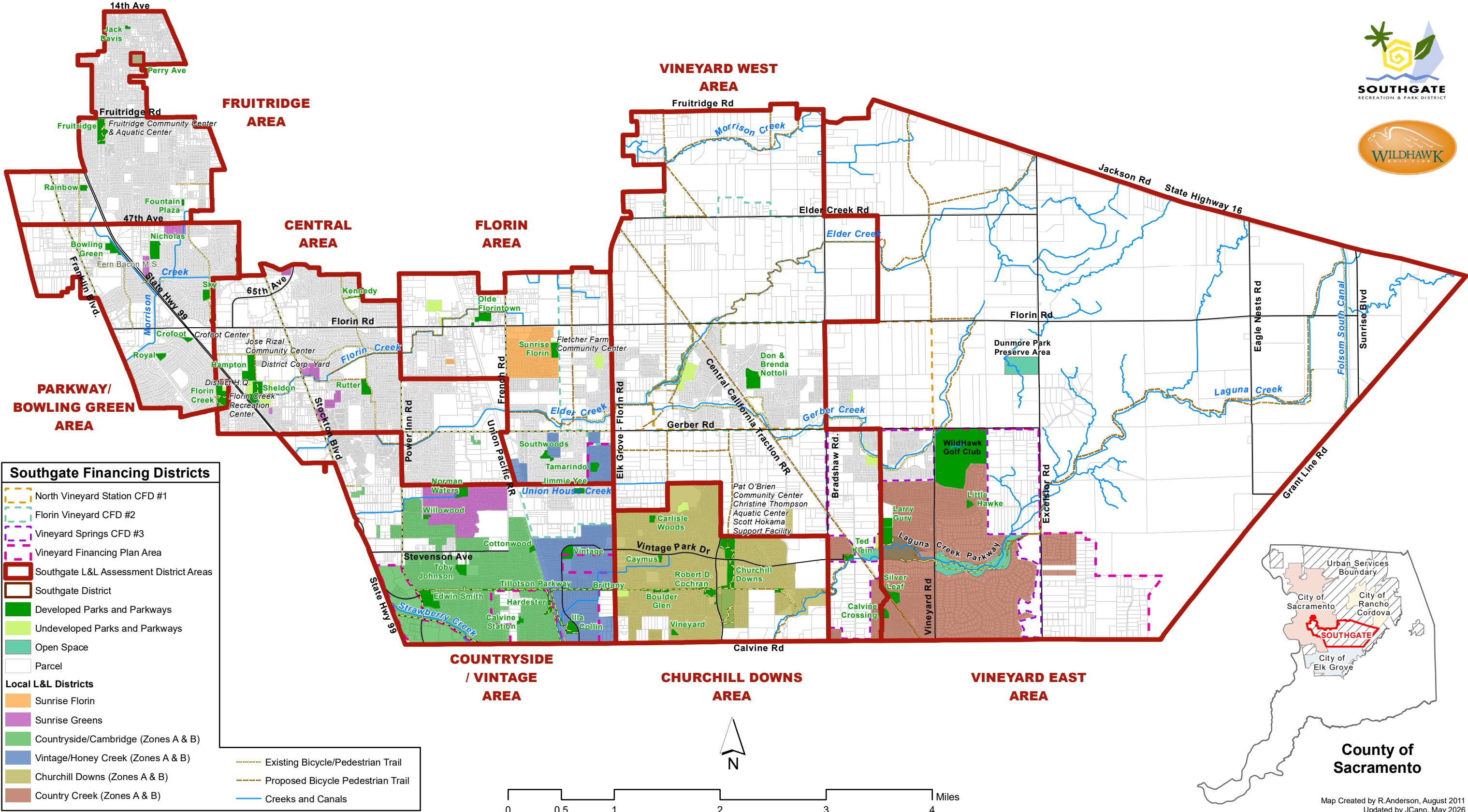
Southgate Recreation & Park District Location Map



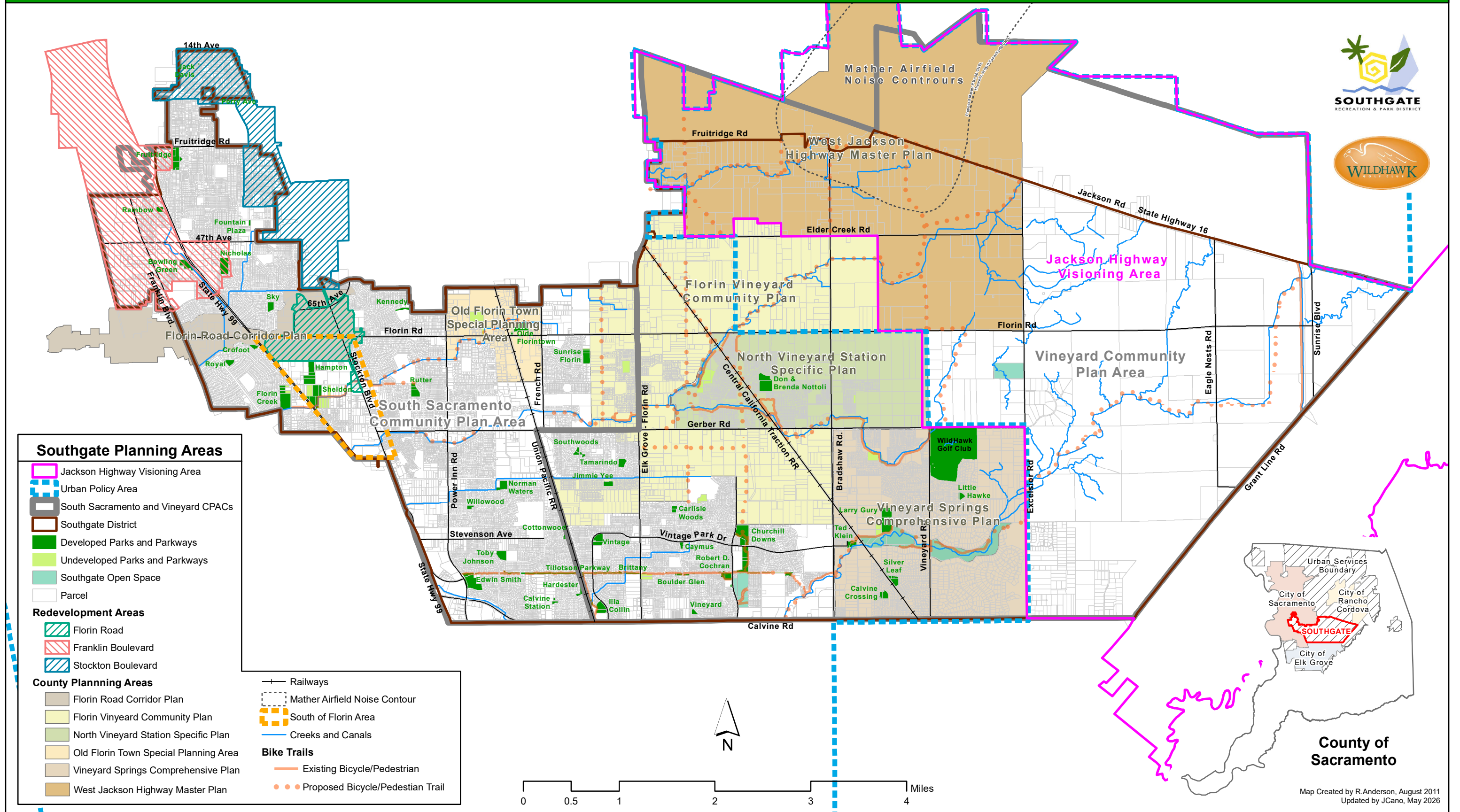
SOUTHGATE RECREATION & PARK DISTRICT



SOUTHGATE RECREATION & PARK DISTRICT



SOUTHGATE RECREATION & PARK DISTRICT



Southgate Recreation Park District
FY 2026-27 Final Budget
District Facilities



Park and Facility Guide

	Baseball & Softball Fields 	Basketball Courts 	Volleyball 	Soccer Fields 	Pickleball Courts 	Tennis Courts 	Playgrounds 	Picnic Area 	Barbecue 	Dog Park 	Exercise Equipment 	Shade Structures 	Parking Lot
Golf Course													
WildHawk Golf Club, 7713 Vineyard Rd.													L
Community Centers													
District Administrative Office, 6000 Orange Ave.					L	L							L
Fletcher Farm Community Center, 7245 Fletcher Farm Dr.						L							L
Florin Creek Recreation Center, 7460 Persimmon Ave.													L
Fruitridge Community Center, 4000 Fruitridge Rd.		L											L
Jose P. Rizal Community Center, 7320 Florin Mall Dr.													L
Pat O'Brien Community Center, 8025 Waterman Rd.													L
Pools & Water Activities													
Fruitridge Aquatic Center, 4000 Fruitridge Rd.													L
Christine Thompson Aquatic Center, 8025 Waterman Rd.													L
Trails, Parkways and Open Space													
Dunmore Park Preserve Area, Excelsior Rd.													
Florin Creek Bike Trail, Florin Creek Park to Rutter Park													L
Howard P. Tillotson Parkway, Edwin A. Smith Park to Del Seis Dr.													
Laguna Creek Parkway, Vineyard Rd. at Laguna Creek													
Parks													
Boulder Glen Park, Caymus Dr. & Tillotson Parkway													
Bowling Green Park, 4125 49th Ave.		L		L									L
Brittany Park, Brittany Park Dr. & Kentshire Way													
Calvine Crossing Park, Almadine Dr. & Obsidian Way													
Calvine Station Park, 8308 New Point Drive													
Carlisle Woods Park, Carlisle Ave. & Caymus Dr.													
Caymus Park, Caymus & Vintage Park Dr.													
Churchill Downs Community Park, Vintage Park Dr. & Waterman Rd.						L							L
Cottonwood Park, 8604 Willow Grove Way													
Crofoot Park, 7259 Circle Parkway													L
Don & Brenda Nottoli Community Park, 9485 Hanfield Dr.		L		L		L							L
Edwin A. Smith Community Park, 8200 Meadowhaven Dr.		L				L							L

Southgate Recreation Park District
FY 2026-27 Final Budget
District Facilities



Park and Facility Guide

	Baseball & Softball Fields 	Basketball Courts 	Volleyball 	Soccer Fields 	Pickleball Courts 	Tennis Courts 	Playgrounds 	Picnic Area 	Barbecue 	Dog Park 	Exercise Equipment 	Shade Structures 	Parking Lot
Cont.													
Florin Creek Park , 7460 Persimmon Ave.													L
Fountain Plaza Park , El Paraiso Ave. & Hobnail Way													
Fruitridge Community Park , 4000 Fruitridge Rd.		L											L
Hardester Park , Hardester & Ardith Dr.													
Illa Collin Park , Vintage Park Dr. & Fintown Ct.													
Jack N. Sheldon Park , 6000 Orange Ave.					L	L							L
Jack W. Davis Park , 16th Ave. & 44th St.													
Jimmie R. Yee Park , 8755 Nakota Way													
Kennedy Park , 7037 Briggs Dr.													
Kenneth B. Royal Park , B & C Parkways													
Larry Gury Community Park , Wildhawk West Dr.		L											L
Little Hawke Park , Sorenstam Dr. & O'Meara Way													
Nicholas Park , 6590 47th Street	L	L		L									L
Norman S. Waters Park , 8322 Elsie Ave.						L							
Olde Florintown Park , Florin Rd. & McComber St.	L	L		L									L
Perry Avenue Park , 4551 Perry Avenue													
Rainbow Park , MLK Jr. Blvd. & 41st Ave.													
Robert D. Cochran Park , Westray Dr. & Waterman Rd.													
Rutter Park , 7350 Palmer House Dr.													
Silver Leaf Park , Country Ranch Dr. & Silver Meadow Way													
Sky Park , 5430 North Parkway													
Southwoods Park , Valley Wood Dr.													
Sunrise Florin Park , 7245 Fletcher Farm Dr.						L							L
Tamarindo Park , Tiogawoods & Tamarindo Bay Dr.													
Ted M. Klein Park , Vintage Park Dr. & Fall Valley Way													
Toby Johnson Park , Boron & Cutler Way													
Vineyard Park , Grand Cru Dr.													
Vintage Park , 8029 Helmsdale Way		L				L							
Willowood Park , 7901 Iona Way													
Woody Hampton Park , 7320 Florin Mall Drive													L

Southgate Recreation & Park District
Park and Development Listing
June 2026

Facility	Address	Site Acres	Dev. Acres	Undev. Acres	Other Acres*	Future Acres	Description
PARKS							
1 Boulder Glen Park	Caymus Drive and Tillotson Pkwy	2.2	2.2	0.0	0.0	0.0	Play area, benches, open space, Tillotson Parkway connection
2 Bowling Green Park	42nd Street and 49th Avenue	6.8	6.8	0.0	0.0	0.0	Playground, benches, picnic area, barbecue, lighted basketball courts, lighted soccer fields, shade structures, exercise equipment, parking
3 Brittany Park	Brittany Park Drive and Kentshire Way	0.6	0.6	0.0	0.0	0.0	Play equipment, benches, barbecue, Tillotson Parkway connection
4 Calvine Crossing Park	Almadine Drive & Obsidian Way	4.9	4.9	0.0	0.0	0.0	Playgrounds, picnic shelter, benches, barbecue, sports field, half basketball court, soccer field
5 Calvine Station Park	8308 New Point Drive	1.8	1.8	0.0	0.0	0.0	Playground equipment, picnic areas, shade structure, barbecue, open space
6 Carlisle Woods Park	Carlisle Avenue & Caymus Drive	2.7	2.7	0.0	0.0	0.0	Playground equipment, picnic areas, shade structure, barbecue, soccer field
7 Caymus Park	8084 Caymus Drive	1.3	1.3	0.0	0.0	0.0	Playground equipment, picnic areas, barbecue, basketball court, shade structure
8 Churchill Downs Community Park	Vintage Park Drive & Waterman Road	28.7	25.0	3.7	0.0	0.0	Playgrounds, restrooms, basketball court, tennis courts, soccer field, sand volleyball, picnic area, parking lot, Tillotson Parkway connection
9 Cottonwood Park	8604 Willow Grove Way	1.6	1.6	0.0	0.0	0.0	Playground, picnic area, full basketball court, shade structure
10 Crofoot Park	7259 Circle Parkway	2.1	2.1	0.0	0.0	0.0	Playground, picnic area, dog park, parking
11 Daylor Sports Fields	6131 Orange Avenue	5.8	5.8	0.0	5.8	0.0	Sports fields

Southgate Recreation & Park District
Park and Development Listing
June 2026

Facility	Address	Site Acres	Dev. Acres	Undev. Acres	Other Acres*	Future Acres	Description
12 Don and Brenda Nottoli Community Park	9485 Hanfield Drive	14.3	14.3	0.0	0.0	0.0	Play equipment, shaded picnic areas, lighted sports fields, full basketball court, two tennis courts, half basketball court, dog park, parking area, public restrooms
13 Edwin A. Smith Community Park	8022 Meadowhaven Drive	12.0	12.0	0.0	0.0	0.0	Softball field, full basketball court, two lighted tennis courts, outdoor fitness court, playground, picnic areas, parking lot, Tillotson Parkway connection.
14 Florin Creek Community Park & Multi-Use Flood Control Basin	7460 Persimmon Avenue	17.3	17.3	0.0	0.0	0.0	Playgrounds, shaded picnic area, barbecue, petanque court, outdoor amphitheater, trail, soccer fields, community garden, nature area, pond, parking, Florin Creek Trail connection
15 Florin Farm and Open Space Park	7060 McCurdy Lane	10.3	0.0	10.3	0.0	0.0	Open grass lands
16 Fountain Plaza Park	El Parisio Avenue and Hobnail Way	0.9	0.9	0.0	0.0	0.0	Play equipment, picnic area, shade structure, barbecue, shuffleboard
17 Fruitridge Community Park	4000 Fruitridge Road	11.4	9.9	1.5	0.0	0.0	Play areas, picnic areas, lighted basketball court, soccer field, lighted parking areas
18 Gardner Parke Subdivision Park	7340 Gingello Way	6.9	0.0	0.0	0.0	6.9	Future park under construction.
19 Giant Panda Park	Giant Panda Drive and Selborne Court	4.6	0.0	4.6	0.0	0.0	Future park
20 Hardester Park	Hardester Drive and Ardith Drive	5.8	5.8	0.0	0.0	0.0	Playground, picnic area, barbecue, two tennis courts, soccer field, Tillotson Parkway connection
21 Heritage Park	8255 Florin Road	2.3	0.0	2.3	0.0	0.0	Open grass lands, wildflowers

Southgate Recreation & Park District
Park and Development Listing
June 2026

Facility	Address	Site Acres	Dev. Acres	Undev. Acres	Other Acres*	Future Acres	Description
22 Illa Collin Park	Vintage Park Drive and Fintown Court	9.0	7.0	0.0	2.0	0.0	Playground, picnic area, baseball and soccer fields, basketball court, Tillotson Parkway connection
23 Jack N. Sheldon Park & District Admin. Office	6000 Orange Avenue	26.5	13.1	13.4	0.0	0.0	Playground, six lighted tennis courts, four lighted pickleball courts, baseball/softball field, soccer field, picnic area, barbecue, parking, model airplane area, restroom, Pomegranate Avenue property, 5905 Orange Avenue property, Florin Creek Trail connection
24 Jack W. Davis Park	16th Avenue and 44th Street	0.9	0.9	0.0	0.0	0.0	Full basketball court, handball court, exercise equipment, picnic area, barbecue, playground
25 Jimmie R. Yee Park	8755 Nakota Way	3.3	3.3	0.0	0.0	0.0	Playground, half basketball court, picnic area, shade structure, barbecue
26 Kennedy Park	7037 Briggs Dr.	3.2	3.2	0.0	1.7	0.0	Playground, soccer field, picnic area
27 Kenneth B. Royal Park	4711 C Pkwy	2.7	2.7	0.0	0.0	0.0	Open space, picnic area
28 Larry Gury Community Park	9875 Wildhawk West Drive	22.4	16.2	6.2	0.0	0.0	Full and half basketball court, funnel shot hoop area, barbecues, perimeter exercise stations, adult exercise area, two playgrounds, shade structure, picnic area, baseball backstop, turf play fields, parking lot, EV chargers. Future amenities include restroom and lighted soccer fields
29 Little Hawke Park	O'Meara Way and Sorenstam Drive	2.2	2.2	0.0	0.0	0.0	Playground, picnic areas, soccer field, shade structures

Southgate Recreation & Park District
Park and Development Listing
June 2026

Facility	Address	Site Acres	Dev. Acres	Undev. Acres	Other Acres*	Future Acres	Description
30 Nicholas Park	6590 47th Ave	9.7	9.7	0.0	0.0	0.0	Playgrounds, two lighted multiuse fields, softball fields, shade structure, exercise equipment, lighted and covered full basketball court, volleyball, picnic area, barbecue, lighted parking lot, EV chargers
31 Norman S. Waters Park	8322 Elsie Avenue	5.4	5.4	0.0	0.0	0.0	Playground, tennis courts, blacktop game area, baseball/softball field, shade structure, picnic area
32 Olde Florintown Park	Florin Road and McComber Street	8.0	7.6	0.4	0.8	0.0	Playground areas, two lighted ball fields, two lighted soccer fields, lighted full basketball court, picnic area, shade structure, barbeque. Two parking lots serving the park are at 8377 Florin Road and 7118 McComber Road (undeveloped)
33 Perry Avenue	4533 Perry Avenue	1.4	0.0	1.4	0.0	0.0	Open space
34 Rainbow Park	6121 Martin Luther King Jr. Boulevard	1.7	1.7	0.0	0.0	0.0	Playgrounds, two full basketball courts, community garden
35 Robert D. Cochran Park	Westray Drive and Waterman Road	6.2	6.2	0.0	0.0	0.0	Playground, half basketball court, soccer field, softball/baseball field, shade structure, picnic area
36 Rutter Park	7420 Palmer House Drive	6.3	6.3	0.0	0.0	0.0	Playgrounds, exercise equipment, soccer field, shade structure
37 Silver Leaf Park	Country Ranch Drive and Silver Meadows Way	5.4	5.4	0.0	0.0	0.0	Playground, half basketball court, soccer field, picnic area, barbecue, shade structure, exercise equipment
38 Sky Park	5430 North Parkway	3.8	3.8	0.0	0.0	0.0	Playground, two tennis courts, baseball/softball field, picnic area, barbecue, horseshoe pit, soccer field, petanque court

Southgate Recreation & Park District
Park and Development Listing
June 2026

Facility	Address	Site Acres	Dev. Acres	Undev. Acres	Other Acres*	Future Acres	Description
39 Southwoods Park	Valley Wood Drive	3.8	3.8	0.0	0.0	0.0	Playground
40 Sunrise Florin Park	7245 Fletcher Farm Dr.	7.0	6.4	0.7	0.0	0.0	Playground, two lighted tennis courts, half basketball court, picnic area, shade structure, horseshoe pit, lighted parking area
41 Tamarindo Park	Tiogawoods Drive and Tamarindo Bay Drive	4.0	4.0	0.0	0.0	0.0	Playground, soccer field, baseball/softball field, picnic area, shade structure, barbecue
42 Ted M. Klein Park	9750 Vintage Park Dr	4.6	1.8	2.8	0.0	0.0	Playground, picnic areas, barbecue, shade structure, Laguna Creek Bike Trail connection
43 Tillotson Parkway Plaza Park	8201 Elk Grove Florin Road	4.8	0.0	4.8	0.0	0.0	Future park
44 Toby Johnson Park	Boron Way and Cutler Way	5.7	5.7	0.0	0.0	0.0	Playgrounds, picnic area, shade structure
45 Vineyard Park	Grand Cru Drive and Torino Way	1.7	1.7	0.0	0.0	0.0	Playgrounds, open space field, picnic area, shade structure, barbeque
46 Vintage Park	8029 Helmsdale Way	6.8	6.8	0.0	0.0	0.0	Playgrounds, two basketball courts (one with lights), two lighted tennis courts, soccer field, picnic areas, shade structure, barbecues
47 Vineyard Creek Community Park	South of Florin Road @ Elder Creek	14.3	0.0	14.3	0.0	0.0	Future park
48 Wildhawk North Unit 7 Park	Wildhawk North subdivision	6.6	0.0	0.0	0.0	6.6	Future park
49 Wildhawk North Unit 12 Park	Wildhawk North subdivision	0.8	0.0	0.0	0.0	0.8	Future park
50 Willowood Park	7901 Iona Way	1.5	1.5	0.0	0.0	0.0	Playground, volleyball court, picnic area, horseshoe pit, barbecue
51 Woody Hampton Park	7320 Florin Mall Dr	14.0	14.0	0.0	0.0	0.0	Two baseball/softball fields, soccer fields, playground, picnic area, shade structure, sand volleyball
SUB-TOTAL PARKS		338.1	255.3	66.4	10.3	14.3	

Southgate Recreation & Park District
Park and Development Listing
June 2026

Facility	Address	Site Acres	Dev. Acres	Undev. Acres	Other Acres*	Future Acres	Description
PARKWAYS AND TRAILS							
1 Churchill Downs Power Line Open Space Corridor							
- Nicholas Estates segment	South of Kingsbridge Open Space, north of Calvine Road along Waterman Road	8.5	0.0	8.5	0.0	0.0	Open space corridor/trail
- Kingsbridge Open Space/Trail segment	South of Churchill Downs Community Park, north of Calvine Road along Waterman Road	17.6	0.0	0.0	0.0	17.6	Open space/trail
2 Danbury Parkway	Montreaux Way and Baytown Way	3.6	3.6	0.0	0.0	0.0	Parkway/trail (0.5 miles)
3 Dunmore Park Preserve	Excelsior Road, south of Florin Road	33.0	0.0	33.0	0.0	0.0	Walking trail, open space, wetlands, parking lot
4 Elder Creek and Gerber Creek Open Space Preserve/Trail	Florin-Vineyard area, between Florin Road and Gerber Road to the north and south, and Elk Grove Florin Road and Bradshaw Road to the west and east	110.0	23.1	14.4	0.0	72.5	Open space preserve/trail
5 Florin Creek Trail	Florin Creek Park to Rutter Park (including undercrossing at Highway 99)	6.1	3.8	2.4	0.0	0.0	Parkway/trail (1.3 miles), 6130 Orange Avenue
6 Gerber Creek Open Space Preserve/Trail	Vineyard Springs Community Plan Area, south of Gerber Road and west of Vineyard Road	25.0	0.0	0.0	0.0	25.0	Open space preserve/trail
7 Howard P. Tillotson Parkway	Edwin A. Smith Community Park to Laguna Creek Trail west of Bradshaw Road	31.2	29.4	0.9	0.0	0.9	Parkway/trail (4.5 miles)
8 Laguna Creek Parkway	Along Laguna Creek in the Vineyard area	128.0	0.0	127.0	0.0	1.0	Bicycle, pedestrian, equestrian multi-use parkway
9 North Vineyard Station Power Line Open Space Corridor	Gerber Road to Florin Road near Waterman Road	28.0	0.0	28.0	0.0	0.0	Open space corridor/trail
SUB-TOTAL PARKWAYS AND TRAIL		391.1	59.8	214.2	0.0	117.1	

Southgate Recreation & Park District
Park and Development Listing
June 2026

	Facility	Address	Site Acres	Dev. Acres	Undev. Acres	Other Acres*	Future Acres	Description
GOLF COURSE								
	WildHawk Golf Club	7713 Vineyard Road	146.0	146.0	0.0	0.0	0.0	Par 72 championship golf course, putting green, driving range, clubhouse, patio, pro shop, restaurant/grill, large parking area
LANDSCAPE CORRIDORS								
1	65th Street Expressway - west side; from Stockton Square Shopping Center north to canal.		0.2	0.2	0.0	0.0	0.0	
2	Alder Creek Drive -north side; west of Rec. Ctr. to end		0.2	0.2	0.0	0.0	0.0	
3	Bradshaw Road and Calvine Road - east side; 60 feet north of Tribeca Drive to Calvi		0.6	0.6	0.0	0.0	0.0	
4	Bradshaw Road - east side; Vintage Park Drive north to Fall Valley Way		0.7	0.7	0.0	0.0	0.0	
5	Bradshaw Road - west side of Bradshaw Road from Alder Creek Drive to Ballinger Drive and south side of Ballinger Drive to Havenford Way		0.6	0.6	0.0	0.0	0.0	
6	Calvine Rd. -north side; west of Armand George Drive to the 115' east of Polo Crosse Avenue		6.7	6.7	0.0	0.0	0.0	
7	Calvine Road - north side; Bradshaw Road to 60 feet east of Tribeca Drive		0.3	0.3	0.0	0.0	0.0	
8	Calvine Road - north side; from Fontera Drive to 490' east of Lemberger Way		0.4	0.4	0.0	0.0	0.0	
9	Calvine Road - north side; from Night Sail Drive west 330 feet		0.2	0.2	0.0	0.0	0.0	
10	Calvine Road - north side; Vintage Park Drive to Calvine Plaza Shopping Center		0.3	0.3	0.0	0.0	0.0	
11	Calvine Road -north side; 600' west of Grand Cru Drive to Waterman Road		1.2	1.2	0.0	0.0	0.0	
12	Calvine Road -north side; Power Inn Road to west of UPRR		3.2	3.2	0.0	0.0	0.0	
13	Caselman Road and Elk Grove Florin Road - north side; approx. 3,200 ft west of Elk Grove-Florin Road & Elk Grove-Florin Road west side from Union House Creek to Caselman Road		1.5	1.5	0.0	0.0	0.0	
14	Caselman Road - south side; west of Rhinelander Way to east of Andino Way		0.5	0.0	0.0	0.0	0.0	
15	Diamond Ranch Drive. -east side; Blue Mountain Way to Alder Creek Drive		0.1	0.1	0.0	0.0	0.0	
16	Elk Grove- Florin Road - east side; Bridalsmith Drive to Robbins Road		0.8	0.8	0.0	0.0	0.0	
17	Elk Grove-Florin Road - east side; south of Caselman Road south to church sidewalk approx. 230 feet north of intersection with Vintage Park Drive		0.4	0.4	0.0	0.0	0.0	

Southgate Recreation & Park District
Park and Development Listing
June 2026

Facility	Address	Site Acres	Dev. Acres	Undev. Acres	Other Acres*	Future Acres	Description
18 Elk Grove-Florin Road - west side; start of sidewalk approx. 580' south of Gerber Road to Union House Creek		0.9	0.9	0.0	0.0	0.0	
19 Elk Grove-Florin Road - west side; Carlisle Avenue to Lemas Road		0.6	0.6	0.0	0.0	0.0	
20 Elk Grove-Florin Road - west side; south of Vintage Park Drive to Brittany Park Drive		0.9	0.9	0.0	0.0	0.0	
21 Elk Grove Florin Road - West side from approx. 80 ft north of Spencerport Dr to approx. 105 ft south of Monroe Dr.		0.9	0.9	0.0	0.0	0.0	
22 Elk Grove-Florin Road & Vintage Park Drive - east side of Elk Grove-Florin Road from Lemas Road south to Vintage Park Drive; 460 feet east on north side of		0.4	0.4	0.0	0.0	0.0	
23 Gerber Road - north side; approx 200' east of Fernridge Drive for approx 200'		0.02	0.02	0.0	0.0	0.0	
24 Gerber Road - south side; 100' east of Valley Wood Drive to 100' west of Lakewood Road		0.2	0.2	0.0	0.0	0.0	
25 Gerber Road - south side; approx. 450' east of Southbreeze Drive to 100' east of Tamarindo Bay Drive		0.4	0.4	0.0	0.0	0.0	
26 Gerber Road -North side of Gerber Rd, from approx. 240 ft west of Poinsettia Dr. to approx. 235 east of Poinsettia Dr.		0.2	0.2	0.0	0.0	0.0	
27 Gerber Road -north side of Gerber Road from CCTR west to Diamond Ranch Road and the west side of Diamond Ranch Drive		0.6	0.6	0.0	0.0	0.0	
28 Gerber Road - South side approx. 200 ft west of Jeff Handy Dr. to 85 ft. east of Flatbow Wy.		1.6	1.6	0.0	0.0	0.0	
29 Kingsbridge Drive - west side; from Tillotson Parkway south to 130 feet south of Fox River Way		0.6	0.6	0.0	0.0	0.0	
30 Llanovista Dr. - Power Inn Road to Auberry Drive - east side of Power Inn Road, south side of Llanovista Drive and west side of Auberry Drive to Maple Trails		0.9	0.9	0.0	0.0	0.0	
31 McCloud River Wy. - north of Caselman Rd		0.3	0.3	0.0	0.0	0.0	
32 Omera Way -north side; Azinger Way to Maginnes Court		0.3	0.3	0.0	0.0	0.0	
33 Piping Rock Drive -both sides; Wildhawk West Drive to Blackbrush Drive		1.2	1.2	0.0	0.0	0.0	
34 Piping Rock Drive - North side from approx. 128 ft. west of Saptal Wy to approx.		0.7	0.7	0.0	0.0	0.0	
35 Power Inn Road - east side; back of Lemon Cove Court to Meadowhaven Drive		0.8	0.8	0.0	0.0	0.0	

Southgate Recreation & Park District
Park and Development Listing
June 2026

Facility	Address	Site Acres	Dev. Acres	Undev. Acres	Other Acres*	Future Acres	Description
36 Power Inn Road - east side; Creeping Willow Lane to Lenhart Road		0.2	0.2	0.0	0.0	0.0	
37 Power Inn Road - west side; Lenhart Road to Rangeview Lane		0.3	0.3	0.0	0.0	0.0	
38 Tiogawoods Way - east side; 160' west of Valley Wood Drive to point approx. 140' south of Lakewood Park Drive		0.2	0.2	0.0	0.0	0.0	
39 Vineyard Rd - West side from north side of Gerber Creek south to 120 ft north of Mission Hills Dr.		1.0	1.0	0.0	0.0	0.0	
40 Vineyard Road - east & west sides; WildHawk Golf Course to Calvine Road		6.4	6.4	0.0	0.0	0.0	
41 Vintage Park Drive - north & south sides; from park to section east of Bothwell Drive		1.5	1.5	0.0	0.0	0.0	
42 Vintage Park Drive & Waterman Rd. - north side of Vintage Park Drive to park and east side of Waterman Road to end of subdivision		0.4	0.4	0.0	0.0	0.0	
43 Vintage Park Drive -north & south sides; north side from east side of church drive-way east to Waterman Road and south side including corner at Elk Grove-Florin		2.7	2.7	0.0	0.0	0.0	
44 Waterman Road. - both sides of Waterman Road; from Montefalco Wy. to Ruby Prt Wy.		1.8	1.8	0.0	0.0	0.0	
45 Waterman Road and Thimbleberry Drive - Northwest side of Waterman Road from approx 165 ft south of Sweet Acacia Wy to approx 490 ft northeaset of Thimbleberry Dr and south side of Thimbleberry Dr. from approx. 115 ft east of Redwood Ivy Wy to Waterman Rd.		1.1	1.1	0.0	0.0	0.0	
46 Waterman Road - west side; from Vintage Park Drive. north to 100 ft. north of Dersingham Drive		1.1	1.1	0.0	0.0	0.0	
47 Waterman Road - west side; from Vintage Park Drive south to Calvine Road and east side north and south of Coberly Court		1.5	1.5	0.0	0.0	0.0	
48 Wildhawk West Drive -north & south sides; Vineyard Road to Piping Rock Drive		1.7	1.7	0.0	0.0	0.0	
SUB-TOTAL LANDSCAPE CORRIDORS		49.2	48.7	0.0	0.0	0.0	
TOTAL ACRES		924.4	509.8	280.6	10.3	131.4	

* Includes parcels not owned by the District, but maintained easement, lease, or joint-use agreement

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

Building Improvement List

6/10/2026

	Facility	Address	Parcel Number	Date Completed	Building Sq. Ft.	Construction Type	Building Usage	Public Protect Code	Safety Systems	Building Value	Contents Value
1	Christine Thompson Aquatic Center	8025 Waterman Road	121-0430-001	2019	2,700	Metal	Swim Pool	4	Fire Burg	\$6,586,230	\$26,357
2	Crofoot Clubhouse	7259 Circle Parkway	050-0051-007	1973	855	Wood	Rec. Center	4	Burg Alarm	\$1,364,683	\$68,471
3	Fletcher Farm Community Center	7142 Fletcher Farm Drive	065-0041-073	1998	2,500	Wood, Metal	Rec. Center	4	Fire Burg Srnk	\$1,513,562	\$68,471
4	Florin Creek Recreation Center	7460 Persimmon Ave.	050-0321-016	1972	3,776	Wood Stucco	Rec. Center	4	Fire Alarm	\$1,578,898	\$342,355
5	Fruitridge Swim Center	4000 Fruitridge Road	026-0041-027	1991	900	Cement, Brick	Swim Pool	4	Burg Alarm	\$2,234,154	\$65,148
6	Fruitridge Comm Center	4000 Fruitridge Road	026-0041-027	1981	8,799	Cement	Rec. Center	4	Burg, Srnk	\$3,173,631	\$684,709
7	Gerry Green Head Start Facility	5746 40th Street	026-0041-026	1994	4,081	Wood	Preschool	4	Fire Burg Srnk	\$1,244,362	\$136,942
8	Jack N. Sheldon Administrative Headquarters	6000 Orange Avenue	050-0323-016	1979	2,304	Wood Stucco	Office	4	Burg Alarm	\$688,728	\$684,709
9	Jose P. Rizal Community Center	7320 Florin Mall Drive	050-0301-013	1982	9,985	Wood Stucco	Rec. Center	4	Fire Burg Srnk	\$3,581,729	\$687,756
10	Pat O'Brien Community Center	8025 Waterman Road	121-0430-001	2019	11,297	Metal	Rec. Center	4	Fire Burg Srnk	\$5,104,693	\$170,389
11	Scott Hokama Support Facility	8025 Waterman Road	121-0430-001	2019	6,660	Metal	Maint Shop	4	Burg Smk	\$1,316,177	\$12,550
12	Southgate Corporation Yard Bldg A	7351 Florin Mall Drive	050-0311-010	1972	1,041	Steel	Maint Shop	4	Burg Alarm	\$181,626	\$56,625
13	Southgate Corporation Yard Bldg B	7351 Florin Mall Drive	050-0311-010	1989	1,920	Steel	Maint Shop	4	Burg Alarm	\$333,707	\$68,471
14	Southgate Corporation Yard Bldg C	7351 Florin Mall Drive	050-0311-010	1994	2,127	Steel	Maint Shop	4	Burg Alarm	\$369,685	\$68,471
15	Wildhawk Golf Club-Cart Barn	7713 Vineyard Road	127-0060-011	1998	4,400	Wood Stucco	Cart Storage	4	Fire Burg Srnk	\$531,227	\$410,824
16	Wildhawk Golf Club-Clubhouse	7713 Vineyard Road	127-0060-011	1998	4,763	Wood Stucco	Clubhouse	4	Fire Burg Srnk	\$1,262,444	\$429,336
17	Wildhawk Golf Club-Maint Bldg	7795 Vineyard Road	127-0060-011	1997	5,000	Steel	Maintenance	4	Fire Burg Srnk	\$869,030	\$890,122
Total					73,108					\$31,934,566	\$4,871,706

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

List of Mobile Equipment

Description	Serial or ID Number	Purchase Date	Cost
<u>Equipment over \$5,000</u>			
Bobcat 843	5026-M-22249	10/30/92	\$9,250
Genie Lift	AWP06-50538	10/28/05	6,726
Groundsmaster 4000-D	405024413	9/23/19	74,716
John Deere Tractor Loader Backhoe	LV011T611378	7/1/07	38,490
John Deere Utility Tractor and Loader	LV33C0H600163	3/23/10	20,135
Mean Green 60" Mower w/ chargers	251001	10/6/22	33,448
Mean Green 60" Mower w/ chargers	251002	10/6/22	33,448
Optimus Z 60" 24kw Mower	1042310182000018	5/14/24	27,644
Optimus Z 60" 24kw Mower	1042310182000019	5/14/24	27,644
Sand Pro 5000 - Finish Grader	60725 & 60269	6/30/93	11,450
Scag 60" Mower with Mulch Kit	P1800396	4/22/11	25,013
Scag Turftiger	P1800393	7/25/19	28,159
Stump Grinder	0105-07-6273	9/2/08	5,046
Toro 4000 Mower	313000125	11/18/13	52,887
Toro 4000 Mower	313000368	11/18/13	52,887
Toro Sand Pro 5020	08886-260000171	2/28/06	12,793
Scissor Lift	GS46P-149093	6/25/20	22,352
Toro 60" electric mower	416646945	6/11/25	17,344
Toro 60" electric mower	416646948	6/11/25	17,344
Scag Turftiger 60"	N0900890	11/13/18	13,845
<u>Wildhawk Golf Club</u>			
Bear Cat Chipper	704320	5/31/07	12,606
Brush Hog	256R-2	1/1/98	25,076
Gandy 120" Drop Seeder	53327		
John Deere 1500 Aerator	TC1500X035283	11/1/01	20,559
John Deere 2030 ProGator	TC2030A060085	3/31/06	30,536
John Deere 3235B Fairway Mower	TC3235T030011	9/5/03	35,450
John Deere 4520 Tractor (with Lastec Articulator)	LV4520H250139	3/31/06	24,500
John Deere 4720 Tractor w/ John Deere 485 backhoe attachment	1LV4720HCDH916520	3/24/14	52,030
John Deere 4x2 Turf Gator #7	W00TURF018389	9/5/03	6,417
John Deere 970 Tractor (4x4)	M00970B150441	1/1/98	16,606
John Deere Utility Trailer	G4087	1/24/01	7,192
Landpride Overseeder	440675	1/7/05	11,583
Lastec 721XR Articulator	20330805	3/31/06	18,318
Lely Spreader 1007-1033	2.3201.000.1		
Smithco Super Rake 13-550-B	5280		
Toro Greenmaster 1000 with Grooming Reel & Trailer	71780	1/1/98	6,633
Toro Greens Pro 1200 Greens Roller	312000047	4/6/13	10,764
Toro Greensmaster 3100 #1	260000113	2/28/06	15,240
Toro Greensmaster Triflex 3300 #8	405109452	6/30/23	11,752
Toro Greensmaster Triflex 3400D	417322386	2/20/25	60,731
Toro Groundsmaster 3500D (with Armrest Kit)	250001135	2/28/06	29,146
Toro Groundsmaster 4000D	313000123	9/24/13	52,907

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget

List of Mobile Equipment

Description	Serial or ID Number	Purchase Date	Cost
Toro Multipro 1750 Turf Sprayer Model 411	315000235	3/17/15	31,868
Toro Pro Core 648 Gas 23 hp	313000825	9/24/13	23,199
Toro Pro Force Debris Blower	404806847	2/29/20	8,119
Toro Reelmaster 5510-D Cross Trax	403426731	4/22/19	67,035
Toro Reelmaster 5510D Fairway Mower	316001059	4/29/16	53,527
Toro Reelmaster 6500D	70213	1/1/98	38,149
Toro Sand Pro 3040	415238208	12/21/23	26,871
Toro Topdresser TD2500	313000142	9/24/13	10,651
Toro Workman 3200 W/ Bed	07202-60388	1/1/98	15,934
Toro Workman GTX EFI	414555624	12/21/23	13,979
Toro Workman GTX EFI	414555603	12/21/23	13,979
Toro Workman MDX Gas 16 HP	403132766	4/22/19	12,000
Toro Workman MDX Gas 16 HP	403132963	4/22/19	12,000
Toro Workman HDX-D	418334675	5/16/25	41,535
Ty-Crop MH400 Material transporter	16763	3/31/06	26,830
Yamaha Golf Cart	JOE-200835	4/23/19	8,999
Z-Screen Sand Sifter	55001	12/22/05	8,027
ClubCar Carryall 502	EM2509-640601	1/27/26	18,718
ClubCar Carryall 502	EM2509-640602	1/27/26	18,718
ClubCar Carryall 502	EM2509-640608	1/27/26	18,718
ClubCar Carryall 502	EM2509-640598	1/27/26	18,718
ClubCar Carryall 502	EM2509-640599	1/27/26	18,718
ClubCar Carryall 502	EM2509-640600	1/27/26	18,718
Toro 4000-D	418945463	9/17/25	103,537
Total Cost of all Mobile Equipment			\$1,607,213

Southgate Recreation and Park District
Fiscal Year 2026-27 Final Budget

List of Vehicles

Unit No	Description	Vehicle Identification Number	License Number	Purchase Date	Cost
1	89 Ford 4X4 Bronco	1FMEU15NOKLB32242	E100899	6/22/1989	\$16,757
2	91 Ford F150 Longbed	1FTDF15YXMPA89951	E334908	6/28/1991	12,574
3	2002 Ford F150	1FTRF17W62NB62114	E052533	6/21/2002	17,775
4	2016 Ford F350	1FDRF3G61GEA66664	1492901	11/2/2015	33,955
6	2003 Ford F150	2FTRF17LXCA16926	363341	8/15/2003	19,015
7	91 Ford F150 Shortbed	1FTDF15Y9MPA93425	E262380	6/28/1991	10,742
19	2003 Ford F250	1FTNF20L53EA73804	363340	8/15/2003	20,023
21	91 Ford F150 Pickup	1FTDF15YOMPA93409	E262381	6/28/1991	10,742
23	88 Ford F250 Pickup	1FTHF25H7JPA38183	E363234	3/25/1993	5,800
25	99 Ford F450 Truck	1FDXF46SXXEB26047	E031242	7/31/1998	31,444
26	2005 Ford F150	1FTRF12W75NB81265	1194675	6/22/2005	14,436
28	2006 Ford F150	1FTRF12266NA87456	1214593	1/23/2006	13,507
29	2006 Ford F150	1FTRF12266NA87457	1214594	1/23/2006	13,507
Rec Van	2006 Ford Van	1FTNE24WO6DA45524	1233184	5/3/2006	22,637
32	2008 Ford F150 LB	1FTRF12218KE56018	1305315	6/4/2008	14,337
34	2011 Ford F250	1FTBF2A65BEA16108	1343396	6/6/2010	19,184
35	2014 Ford F350	1FTBF3A67EEB36275	1439655	1/30/2014	21,798
36	2016 Ford F150	1FTMF1C88GKD05669	1503255	6/6/2016	21,154
Van	2016 Ford Transit Van	1FTYE1CM5GKB15166	1494049	5/20/2016	31,563
Van	2017 Ford Transit Van	1FTYE1CM1HKA46283	1494216	12/29/2016	33,627
37	2017 Ford F150	1FTMF1C85HKE39234	1395360	8/17/2017	21,146
38	2018 Ford F150	1FTMF1CB7JKD60066	1537809	2/6/2018	20,570
39	2018 Ford F150	1FTMF1CB9JKD60067	1537810	2/6/2018	21,167
40	2019 Ford F550	1FDUF5GT8KEE84272	1573623	8/13/2019	67,354
41	2022 Ford F150	1FTMF1CB3NKD51791	1638043	6/8/2022	38,669
42	2022 Ford F150	1FTMF1CB7NKD51793	1637280	6/20/2022	38,669
43	2022 Ford F250	1FTBF2A62NEG41604	1660961	3/21/2023	37,676
44	2022 Ford F250	1FTBF2A60NEG41603	1660960	3/21/2023	37,676
EV2	2022 Chevy Express 4500	1HA6GVC76NN009092	1673320	11/16/2023	189,298
EV1	2022 Chevy Express 4500	1HA6GVC71NN012708	167319	11/16/2023	189,298
45	2025 Ford F150	1FTMF1KP4SKD48522	1720161	3/27/2025	39,890
46	2025 Ford F150	1FTMF1KP0SKD46542	1720162	3/27/2025	39,890
Total Trucks					\$1,125,880
T-3	87 Trailer - Hustler		323492		600
T-4	88 Tilt Trailer -5X10 Nor Cal	1N9ET1010J2PS1081	325405		1,336
T-6	Wilson 24' Trailer	FB4DWFS2428-P1000076	386059		3,560
T-7	Zieman Tilt Bed Trailer	1ZCT21E25LZP16065	328976		5,482
T-14	2006 Tilt Trailer	4ZETD202761015303	4LG8341	2/21/2006	5,689
T-15	2006 Load Trailer	4ZECF202861019788	4LG8372	8/23/2006	3,119
T-17	2008 Tilt Trailer	184BU19227B004393	1297584	4/14/2008	4,475
T-18	2019 P.J. Tilt Trailer	3CVT52021K2582760	1286837	6/27/2018	6,550
T-19	2021 NSTAR Iron Bul	50HEB2029M1060922	1612335	7/6/2021	6,583
Total Trailers					\$37,394

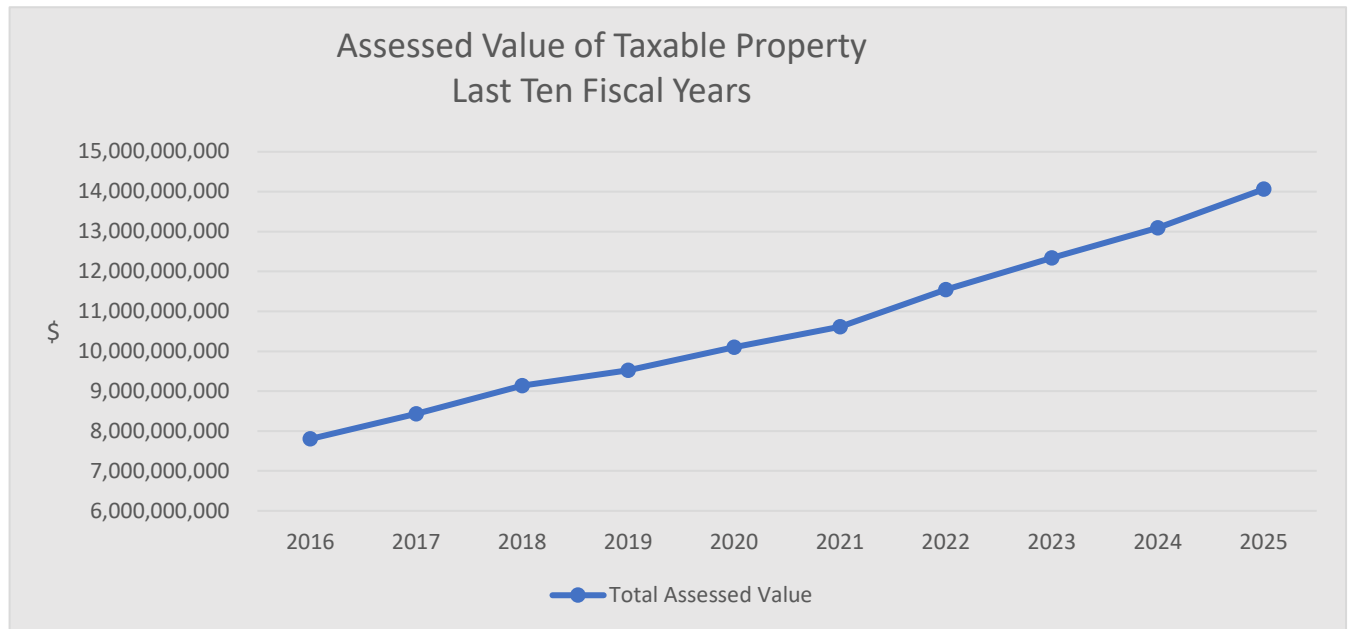
Note: Vehicles garaged at 7351 Florin Mall Drive, Corporation Yard and 8025 Waterman Road, Scott Hokama Support Facility.

Southgate Recreation & Park District
Fiscal Year 2026-27 Final Budget
Assessed Value of Taxable Property

Fiscal Year	Secured Assessed Value	Unsecured Assessed Value	Exemptions Real Property	Total Assessed Value	Total Direct Tax Rate ⁽¹⁾
2016	7,681,540,404	223,695,641	103,137,826	7,802,098,219	1.000%
2017	8,178,461,399	355,847,851	100,858,997	8,433,450,253	1.000%
2018	8,863,064,622	373,583,536	101,048,651	9,135,599,507	1.000%
2019	9,376,996,385	249,358,035	101,896,196	9,524,458,224	1.000%
2020	9,928,657,470	277,478,040	102,130,708	10,104,004,802	1.000%
2021	10,415,102,644	297,078,038	100,135,479	10,612,045,203	1.000%
2022	11,310,858,421	332,812,444	101,404,868	11,542,265,997	1.000%
2023	12,077,208,140	365,912,060	100,924,366	12,342,195,834	1.000%
2024	12,776,142,167	414,831,863	100,427,108	13,090,546,922	1.000%
2025	13,734,858,792	427,582,107	100,612,052	14,061,828,847	1.000%

(1) The County allocates 3% to 6% of the property taxes it receives to Southgate Recreation and Park District. The rate varies by tax rate area.

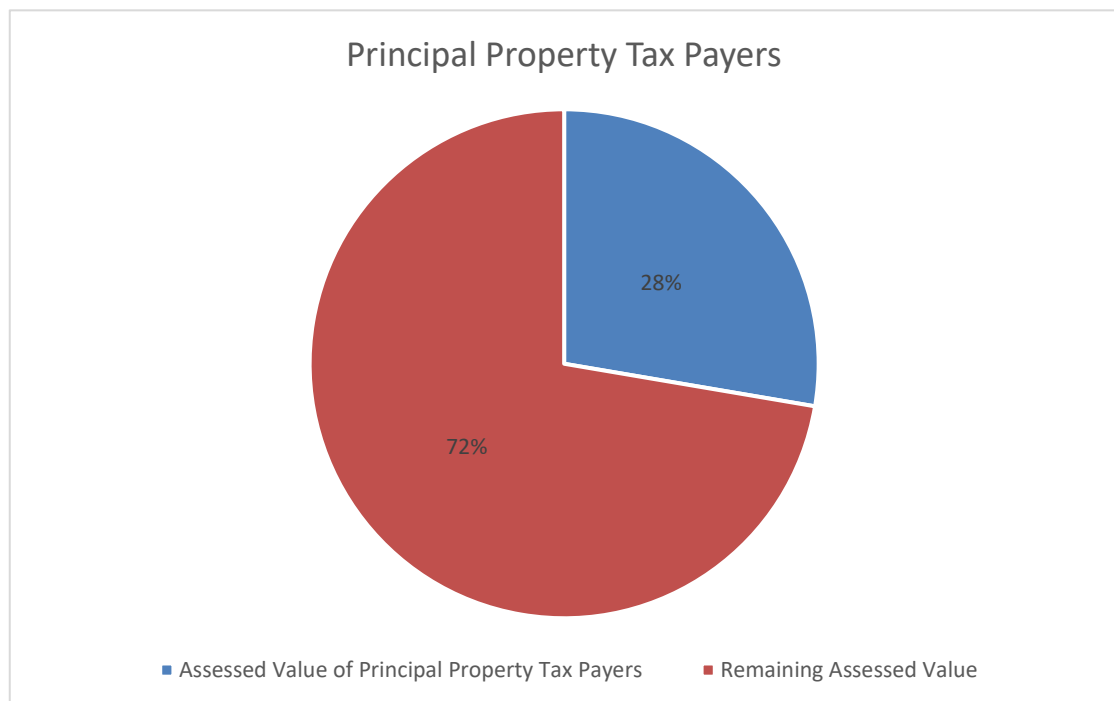
Source: County of Sacramento Assessor's Office



Southgate Recreation & Park District
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Principal Property Tax Payers

Taxpayer	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
CA Artisian Apartment Homes LLC	\$628,320,000	1	4.5%
NMC Southgate LLC (NMC Southgate Plaza LLC)	519,793,864	2	3.7%
Bottling Group LLC (Pepsi Cola Metro Bott Co)	406,424,096	3	2.9%
Keyes Fibre Company	390,433,112	4	2.8%
Power Inn Sacramento LP	387,558,720	5	2.8%
Siemens Mobility Inc	379,244,754	6	2.7%
Pipe Portfolio Owner LP	351,439,952	8	2.5%
California-American Water Company	322,405,200	7	2.3%
Walmart Stores Inc	257,537,984	9	1.8%
Walmart Real Estate BSNS Trust	248,586,728	10	1.8%
Total	<u>\$3,891,744,410</u>		<u>28.0%</u>



Southgate Recreation & Park District
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Demographic and Economic Statistics

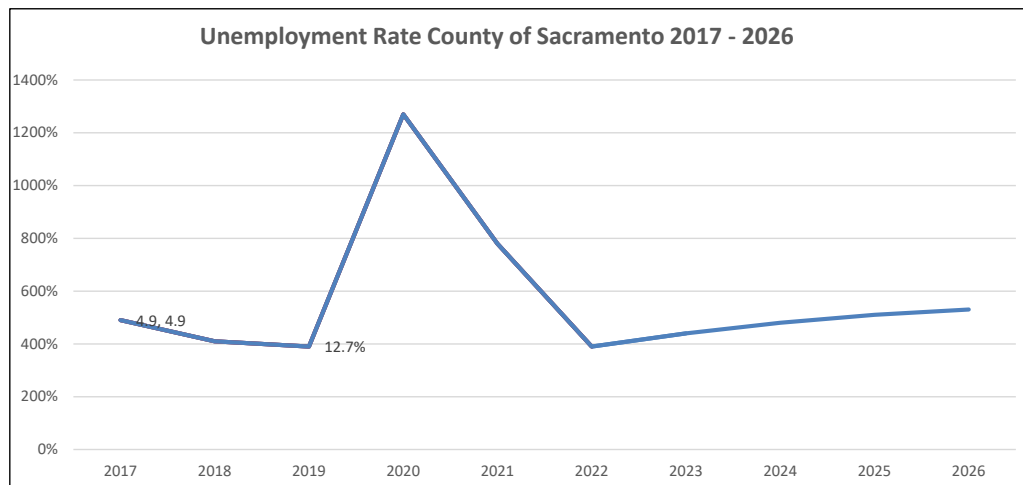
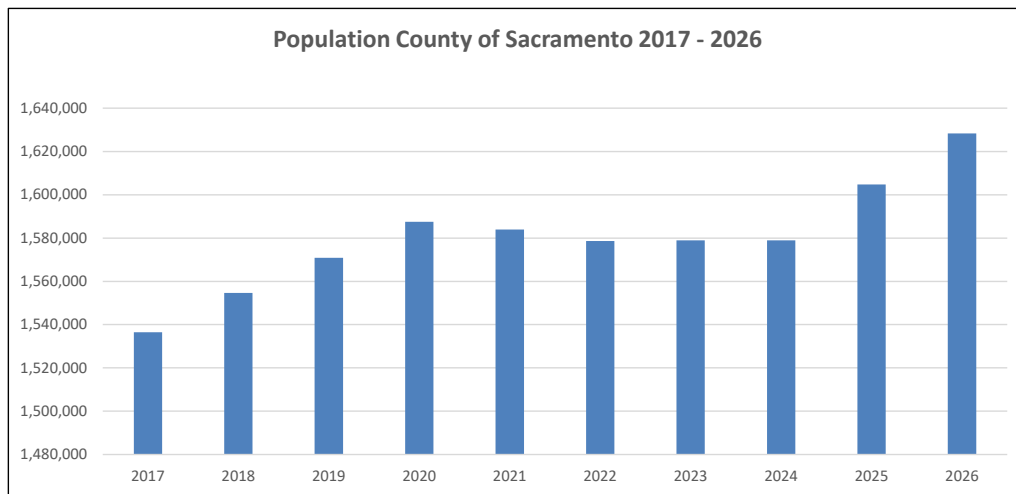
Fiscal Year	Population County of Sacramento (1)	Estimated Population Southgate Recreation and Park District	Per Capita Income Sacramento Metropolitan Area (1)	Personal Income County (1)	Estimated Personal Income Southgate Recreation and Park District	Unemployment Rate County of Sacramento (1)
2017	1,536,517	123,766	48,299	74,690,008	6,016,248	4.9
2018	1,554,668	124,719	50,314	78,526,608	6,299,571	4.1
2019	1,570,918	125,492	52,561	82,815,002	6,615,637	3.9
2020	1,587,542	134,089	57,243	90,813,891	7,670,439	12.7
2021	1,583,966	134,330	61,775	98,105,641	8,319,980	7.8
2022	1,578,644	133,175 2	61,558	97,517,936	8,226,657	3.9
2023	1,578,904	132,163 2	65,104	103,143,749	8,633,702	4.4
2024	1,578,938	132,322 2	Not available	Not available	Not available	4.8
2025	1,604,745	133,605 2	Not available	Not available	Not available	5.1
2026	1,628,349	135,315 2	Not available	Not available	Not available	5.3 (3)

Source:

(1) California Employment Development Department and California Department of Finance

(2) Calculated based on population changes for unincorporated Sacramento County. Actual population changes for Southgate Recreation & Park District may be different and are updated with data from the US Census conducted every 10 years.

(3) As of April 2026



Southgate Recreation & Park District
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Principal Employers in Sacramento County

Employer	2025		% of Total Employment
	Employees	Rank	
State of California	142,912	1	19.18%
University of California Davis	22,547	2	3.03%
Kaiser Permanente	18,903	3	2.54%
Sutter Health	17,500	4	2.35%
UC Davis Health	17,195	5	2.31%
US Government	14,273	6	1.92%
Sacramento County	13,653	7	1.83%
Dignity Health	8,356	8	1.12%
San Juan Unified School District	5,499	9	0.74%
Apple	5,000	10	0.67%

Source: Sacramento Business Journal, October 31, 2025

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Appropriation Limit

Article XIII B of the California Constitution specifies that the appropriations of governmental entities may increase by an amount not to exceed the change in population and the change in the United States Consumer Price Index or California per capita personal income, whichever is less.

The Department of Finance of the State of California has published specific guidelines and a methodology for establishing said limitation.

For fiscal year 2026-27 the population change factor was 1.28% and the California Per Capita Personal Income of 4.95% resulting in a ratio change factor of 1.0629.

Appropriation Limit Fiscal Year 2026-27	\$ 11,080,319.91
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Property Tax Budget Fiscal Year 2026-27	\$ 8,895,174.00
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Since the property taxes are less than the appropriation limit, the District is in compliance.

Southgate Recreation & Park District
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Glossary of Terms

ACCRUAL BASIS: A basis of accounting in which revenues are recognized when earned, regardless of when they are received and expenses are recorded at the time the liability is incurred, regardless of when it is paid.

ACCUMULATED DEPRECIATION: The amount of depreciation that has accumulated to date during the existing useful life of fixed assets.

APPROPRIATION: An authorization by the District to make expenditures to incur obligations for a specific purpose.

APPROPRIATION LIMIT: See Gann Appropriation Limit.

ASSESSED VALUATION: A dollar value placed on real estate or other property by Sacramento County as a basis for levying property taxes.

AUDIT: A systematic collection of sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements.

BALANCED BUDGET: A budget in which the budgeted expenditures and uses of funds are matched by budgeted revenues and sources of funds.

BONDS: Form of financing for a defined period of time at a fixed interest rate.

BUDGET: A plan of financial operation listing an estimate of proposed expenditures and revenues for a particular time period.

BUDGET CALENDAR: A schedule of key dates that the District follows in the preparation and adoption of the budget.

CALIFORNIA ASSET MANAGEMENT PROGRAM (CAMP): A Joint Powers Authority that offers a range of services to assist public agencies in investing operating funds, bond proceeds, debt service funds and reserve funds.

CAPITAL IMPROVEMENT: A permanent addition to the District's assets, including the design, construction, purchase of land, buildings or facilities, or major renovations of the same.

CAPITAL EXPENDITURE OR OUTLAY: A budget category for capital improvements including equipment and assets having a unit cost of more than \$5,000 and an estimated useful life of more than one year.

Southgate Recreation & Park District Fiscal Year 2026-27 Final Budget

Glossary of Terms

CAPITAL PROJECTS FUND: A fund type used to account for the acquisition, renovation or construction of major capital facilities.

CERTIFICATES OF PARTICIPATION: Form of lease-purchase financing used to construct or acquire capital facilities and equipment.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG): A federal grant program that aims to develop viable urban communities by providing affordable housing, a suitable living environment and expanded opportunities for persons of low and moderate income. CDBG funds are locally administered by the Sacramento Housing and Redevelopment Agency.

COST OF GOODS SOLD: Cost of inventory for merchandise sold at WildHawk Golf Club and Golf with Attitude.

DEBT SERVICE: Payment of principal and interest on an obligation resulting from the issuance of bonds or notes.

DEBT SERVICE FUND: A governmental fund type used to account for the accumulation of resources for and the payment of general long-term debt principal and interest.

DEFICIT: An excess of expenditures over revenues.

DEPARTMENT: A major organizational unit of the District that is assigned overall management responsibility for an operation or a group of related operations within a functional area. Southgate has four departments: Administration, Parks, Recreation and Golf.

DEPRECIATION: The decrease in value of physical assets due to use and the passage of time.

DEVELOPMENT IMPACT FEE: Fees required for the development of land. The fees are used to mitigate the impact that development will have on existing infrastructure, such as park and recreation facilities.

ENCUMBRANCES: A legal obligation to pay funds for an expenditure that has not yet occurred.

ENDOWMENT FUND: A permanent fund used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for a specified purpose.

Southgate Recreation & Park District
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Glossary of Terms

ENTERPRISE FUND: A fund type used to account for operations that are financed and operated in a manner similar to private sector enterprises and it is the intent of the District that the costs for providing goods or services to the general public be financed or recovered primarily through the user fees.

EQUIPMENT: Assets that have a useful life of more than one year and a cost of \$5,000 or more.

EXPENSE: The outflow of funds paid or to be paid for assets or goods and services obtained regardless of when the expense is actually paid.

FISCAL YEAR: A 12-month period to which the budget applies. For Southgate, the fiscal year is July 1 through June 30.

FULL-TIME EQUIVALENT (FTE): The decimal equivalent of a part-time position converted to a full-time base. For example, one person working half time would equate to 0.5 FTE.

FUND: An independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created. The fund types used by the District are General Fund, Special Revenue, Debt Service, Capital Projects, and Enterprise.

FUND ACCOUNTING: A method of accounting used in public sector to segregate financial resources for specific purposes.

FUND BALANCE: Difference between assets and liabilities reported in a governmental fund.

GANN APPROPRIATIONS LIMIT: This term refers to Article XIII B of the California State Constitution that places limits on the amount of proceeds from taxes that state and local governmental agencies can receive and spend each year.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform standards and guidelines for financial accounting and reporting.

GENERAL FUND: The primary fund of the District used to account for all revenues and expenditures of the District not legally restricted as to use.

Southgate Recreation & Park District Fiscal Year 2026-27 Final Budget

Glossary of Terms

GOVERNMENTAL FUND: Funds generally used to account for tax-supported activities. There are five types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

GRANT: Contribution, gift, cash or other assets from another governmental entity to be used or expended for a specific purpose, activity or facility.

GREAT PLAINS DYNAMICS: The accounting software the District uses to perform its financial transactions.

INVESTMENT POOL: A short-term investment vehicle offered by states or local governments to allow public entities to pool their funds for investment.

LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT: An assessment district established under the Landscaping and Lighting Act of 1972. The assessment district can fund the acquisition, installation, maintenance and servicing of parks and recreation facilities including parks, parkways, landscape corridors, community centers and other facilities in the district. Southgate has seven Landscaping and Lighting Assessment Districts.

LANDSCAPE CORRIDOR: A landscape area intended to screen or separate land uses either from one another or from a public street.

LOCAL AGENCY INVESTMENT FUND (LAIF): An investment alternative for local governments and special districts managed by the State of California Treasures Office.

MANAGEMENT REPORTER: An interactive reporting application that is used to create, maintain, deploy and view financial statements.

MELLO-ROOS COMMUNITY FACILITIES DISTRICT: A district created under the Mello-Roos Community Facilities Act of 1982. The district can fund public services including recreation program services and the maintenance of parks, parkways and open space. The district can also fund the acquisition, construction and rehabilitation of local park, recreation, parkway and open space facilities.

MODIFIED ACCRUAL: Basis of accounting used in government accounting which modifies the accrual basis of accounting in two ways. 1) revenues are not recognized until they are measurable and available and 2) expenditures are recognized in the period in which governments normally liquidate the related liability rather than when that liability is first incurred.

Southgate Recreation & Park District
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Glossary of Terms

NET POSITION: On the financial statements, the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources.

OPERATIONAL DEFICIT: Annual expenditures for operations exceed revenues from operations.

OPERATING BUDGET: Annual appropriation of funds or on-going program costs, including salaries and benefits, service and supplies, debt service and capital outlay.

OPERATING EXPENSES: Expenditures for materials, supplies and services which are ordinarily consumed within a fiscal year.

OPERATING REVENUES: Revenues from operations including property taxes, assessment proceeds, charges for services, facility rentals, vending and regular donations.

PRELIMINARY BUDGET: The Board of Directors adopts a Preliminary Budget prior to June 30, which is made available for public inspection and comment prior to reviewing and approving a final budget.

PROPERTY TAX: A tax imposed on real property and tangible personal property. Property taxes are levied and collected by the County of Sacramento. The County allocates a portion of the property taxes to Southgate.

PROPRIETARY FUNDS: Funds that focus on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. There are two types of proprietary funds: enterprise funds and internal service funds.

QUIMBY ACT: California State law that requires land developers to donate park land for every acre that is developed, or fees in-lieu of land. (Government Code Section 66477) The amount of park land dedicated is 5 acres per 1000 people and is based on the number of residential units planned. In-lieu fees are assessed at the current land value.

REFUNDING BONDS: Issuance of new debt whose proceeds are used to repay previously issued debt.

REIMBURSEMENT: The payment of an amount remitted on behalf of another party, department or fund.

RESERVE: An account used to record a portion of the fund balance that is legally restricted for a specific purpose and is not available for general appropriation.

RESOLUTION: A special order of the Board of Directors.

Southgate Recreation & Park District
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Glossary of Terms

RETAINED EARNINGS: An equity account reflecting the accumulated earning of an enterprise fund.

REVENUE: Amounts received for taxes, fees, permits, interest and intergovernmental sources during the fiscal year.

SALARIES AND BENEFITS: A budget category that accounts for full-time and part-time salaries, payroll taxes, workers' compensation and employee benefits such as medical, dental and retirement.

SERVICES AND SUPPLIES: A budget category that account for services and supplies needed for District operations.

SOUTHAREA RECREATION INC. (SRI): A non-profit corporation formed to sponsor, initiate and promote the recreational, cultural and educational activities to residents of the Southgate Recreation and Park District Community, ensuring equal opportunity for all.

SOUTHGATE IMPROVEMENT FINANCE CORP.: Nonprofit Corporation organized under the direction of Southgate Recreation & Park District, formed to manage financing for capital improvements.

SPECIAL REVENUE FUND: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

TEETER PLAN: procedure for the distribution of certain property tax and assessment levies on the secured roll. The County of Sacramento has elected to provide local agencies and taxing areas, including the District, with full tax and assessment levies instead of actual tax and assessment collections. In return, the County is entitled to retain all delinquent tax and assessment payments, penalties, and interest.

Southgate Recreation & Park District
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Directory of Acronyms

ACFR	Annual Comprehensive Financial Report
ADA	Americans with Disabilities Act
CAMP	California Asset Management Program
CAPRI	California Association for Park and Recreation Indemnity
CARPD	California Association of Recreation and Park Districts
CDBG	Community Development Block Grant
CDIAC	California Debt and Investment Advisory Commission
CEQA	California Environmental Quality Act
CFD	Community Facilities District
CFRA	California Family Rights Act
CIP	Capital Improvement Plan
COP	Certificates of Participation
CPO	Certified Pool Operator
CPR	Cardiopulmonary Resuscitation
CPRP	Certified Park and Recreation Professional
CPRE	Certified Park and Recreation Executive
CPRS	California Park and Recreation Society
CPSI	Certified Playground Safety Inspector
CSDA	California Special Districts Association
CSDM	Certified Special District Manager
CSMFO	California Society of Municipal Finance Officers
EGUSD	Elk Grove Unified School District
EIR	Environmental Impact Report
ERAF	Educational Revenue Augmentation Fund
FAC	Fruitridge Aquatic Center
FCC	Fruitridge Community Center
FCRC	Florin Creek Recreation Center
FEMA	Federal Emergency Management Agency
FFCC	Fletcher Farm Community Center
FMLA	Family Medical Leave Act
FPPC	Fair Political Practices Commission
FT	Full-time
FTE	Full-time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Government Accounting Standards Board
GFOA	Government Finance Officers Association
GIC	Guaranteed Investment Contract
GIS	Geographic Information System
GWA	Golf with Attitude
HOPTR	Homeowners Property Tax Relief
ICMA	International City/County Managers Association

Southgate Recreation & Park District
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Directory of Acronyms

L & L	Landscaping and Lighting Assessment District
LAIF	Local Agency Investment Fund
LF	Linear Feet
LLAD	Landscaping & Lighting Assessment District
LTD	Long-Term Disability
MD & A	Management Discussion and Analysis
NAC	New Aquatic Center
NRPA	National Recreation and Park Association
NVS	North Vineyard Station
OSHA	Occupational Safety & Health Agency
PFFP	Public Facilities Financing Plan
PGA	Professional Golfers Association
PG & E	Pacific Gas and Electric
PO	Purchase Order
POB	Pat O' Brien Community Center
PTO	Personal Time Off
QAC	Qualified Applicator Certificate
REC	Recreation Engaging Children (R.E.C. Van)
RCC	(Jose p.) Rizal Community Center
RSC	Rutter Swim Center
RFP	Request For Proposal
RFQ	Request For Qualifications
SACOG	Sacramento Area Council of Governments
SCO	State Controller's Office
SCUSD	Sacramento City Unified School District
SDLF	Special District Leadership Foundation
SDRMA	Special District Risk Management Agency
SF	Square Feet
SHRA	Sacramento Housing and Redevelopment Agency
SIFC	Southgate Improvement Finance Corporation
SMAQMD	Sacramento Metropolitan Air Quality Management District
SMUD	Sacramento Municipal Utility District
SRI	Southarea Recreation, Inc.
SRPD	Southgate Recreation and Park District
TRAN	Tax Revenue Anticipation Notes
USGA	United States Golf Association
VSSP	Vineyard Springs Specific Plan
WPA	WildHawk Players Association
WSI	Water Safety Instructor