

## MCFARLAND RECREATION AND PARK DISTRICT

## 2025/2026 FISCAL YEAR BUDGET

| ACCOUNT CATEGORY                |                             | 2024 Inc/Exp   | ADOPTED         | 2025 Inc/Exp     | PRELIM          | RECOMM          | ADOPTED         |
|---------------------------------|-----------------------------|----------------|-----------------|------------------|-----------------|-----------------|-----------------|
|                                 |                             | 12 Months      | 2025/2026       | 12 Months        | 2025/2026       | 2025/2026       | 2025/2026       |
| <b>1-000 ASSETS</b>             |                             |                |                 |                  |                 |                 |                 |
| 1-1000                          | CASH IN COUNTY TREASURY     | 36,540         |                 | 1,235            |                 |                 |                 |
| 11020                           | UNDEPOSITED FUNDS           | 460            |                 | 1,192            |                 |                 |                 |
| 1-1125                          | CASH IN BANK/ACCTS PAYABLE  | (31,870)       |                 | (58,350)         |                 |                 |                 |
| 1-1150                          | CASH IN BANK/PAYROLL ACCT   | 4,678          |                 | (30,314)         |                 |                 |                 |
| 1-1175                          | CASH IN BANK/REVOLVING ACCT | 15,661         |                 | (180)            |                 |                 |                 |
| 11180                           | FOUNDATION (PENDING)        | -              |                 | -                |                 |                 |                 |
| 1-1250                          | PETTY CASH                  | -              |                 | -                |                 |                 |                 |
| 1-1400                          | ACCOUNTS RECEIVABLE         | -              |                 | -                |                 |                 |                 |
| 1-1459                          | GARNISHMENT                 | -              |                 | -                |                 |                 |                 |
| 1-1460                          | CHILD SUPPORT               | 0              |                 | 0                |                 |                 |                 |
| 1-1461                          | EARNING WITHHOLDING         | 0              |                 | 0                |                 |                 |                 |
| 1-1470                          | EARNING WITHHOLDING TAXES   | 0              |                 | 0                |                 |                 |                 |
| 1-1500                          | PREPAID EXPESES             | -136           |                 | -136             |                 |                 |                 |
| 1-1700                          | FIXED ASSETS/IMPROVE-       |                |                 |                  |                 |                 |                 |
| 1-1800                          | FIXED ASSETS/IMP OTHER/LAN  | 0              |                 | 0                |                 |                 |                 |
| 11900                           | FIXED ASSETS/BUILDINGS      | 0              |                 | 0                |                 |                 |                 |
| <b>TOTAL ASSETS</b>             |                             | <b>25,333</b>  | <b>20,000</b>   | <b>(86,553)</b>  | <b>20,000</b>   | <b>20,000</b>   | <b>20,000</b>   |
| <b>2-000 LIABILITIES</b>        |                             |                |                 |                  |                 |                 |                 |
| 2-2000                          | ACCOUNTS PAYABLE            | 69,389         |                 | 4,560            |                 |                 |                 |
| 2-2100                          | LOANS PAYABLE               | 0              |                 | 0                |                 |                 |                 |
| 2-2150                          | DEFERRED REVENUE            | 32,700         |                 | 21,937           |                 |                 |                 |
| 2-2200                          | ACCRUED PAYROLL             | 0              |                 | 17,653           |                 |                 |                 |
| 2-2250                          | ACCRUED VAC/SICK/CT         | 0              |                 | 0                |                 |                 |                 |
| 2-2300                          | INVESTED IN FIXED ASSETS    | 0              |                 | 0                |                 |                 |                 |
| 2-2400                          | DEDUCTION ACCRUAL           | 1,057          |                 | 1,460            |                 |                 |                 |
| 2-2450                          | FED UNEMPL TAX ACCRUAL      | 165            |                 | 165              |                 |                 |                 |
| 2-2500                          | FED W/H TAX ACCRUAL         | 6,901          |                 | 5,705            |                 |                 |                 |
| 2-2550                          | FICA W/H EMPLR TAX ACCRUAL  | 5,318          |                 | 6,968            |                 |                 |                 |
| 2-2600                          | FICA W/H EMPLR TAX ACCRUAL  | 6,471          |                 | 7,161            |                 |                 |                 |
| 2-2650                          | STATE DISABILITY INSURANCE  | 721            |                 | 443              |                 |                 |                 |
| 2-2660                          | EMPLR TAX TRAINING (ETT)    | 19             |                 | 7                |                 |                 |                 |
| 2-2700                          | STATE UNEMPL INS ACCRUAL    | 916            |                 | 241              |                 |                 |                 |
| 2-2750                          | STATE W/H TAX ACCRUAL       | 2,326          |                 | (58)             |                 |                 |                 |
| 2-2800                          | WORKER'S COMP INSURANCE     | 0              |                 | 0                |                 |                 |                 |
| 2-2850                          | MEDICARE EMPR/EMPE TAX      | 1,334          |                 | 1,643            |                 |                 |                 |
| 2-2851                          | AFLAC                       | (147)          |                 | (465)            |                 |                 |                 |
| 2-5000                          | PAYROLL WITHHOLDINGS        | 0              |                 | 0                |                 |                 |                 |
| <b>TOTAL LIABILITIES</b>        |                             | <b>127,171</b> | <b>60,000</b>   | <b>67,420</b>    | <b>60,000</b>   | <b>60,000</b>   | <b>60,000</b>   |
| <b>3-000 EQUITY</b>             |                             |                |                 |                  |                 |                 |                 |
| 3-3050                          | GENERAL FUND BALANCE        | 0              |                 | 0                |                 |                 |                 |
| 3-4000                          | INVESTED IN FIXED ASSETS    | 0              |                 | 0                |                 |                 |                 |
| 3-8000                          | RETAINED EARNINGS           | 409,938        |                 | 8,454            |                 |                 |                 |
| 3-9000                          | CURRENT EARNINGS            | (401,484)      |                 | (162,427)        |                 |                 |                 |
| <b>TOTAL EQUITY (CARRYOVER)</b> |                             | <b>8,454</b>   | <b>(40,000)</b> | <b>(153,972)</b> | <b>(40,000)</b> | <b>(40,000)</b> | <b>(40,000)</b> |

| ACCOUNT CATEGORY                      |                                  | 2024 Inc/Exp<br>12 Months | ADOPTED<br>2025/2026 | 2025 Inc/Exp<br>12 Months | PRELIM<br>2025/2026 | RECOMM<br>2025/2026 | ADOPTED<br>2025/2026 |
|---------------------------------------|----------------------------------|---------------------------|----------------------|---------------------------|---------------------|---------------------|----------------------|
|                                       |                                  |                           |                      |                           |                     |                     |                      |
|                                       |                                  |                           |                      |                           |                     |                     |                      |
| <b>4-000</b>                          | <b>INCOME</b>                    |                           |                      |                           |                     |                     |                      |
|                                       |                                  |                           |                      |                           |                     |                     |                      |
| <b>4-1000</b>                         | <b>TAXES</b>                     |                           |                      |                           |                     |                     |                      |
| 4-1001                                | CURRENT SECURED                  | 763,423                   |                      | 764,347                   |                     |                     |                      |
| 4-1002                                | CURRENT UNSECURED                | 86,605                    |                      | 84,960                    |                     |                     |                      |
| 4-1003                                | PRIOR YEAR                       | 417                       |                      | (345)                     |                     |                     |                      |
| 4-1004                                | OTHER (LAND RENTAL)              | 0                         |                      | 0                         |                     |                     |                      |
| 4-1005                                | HOMEOWNERS EXEMPTION             | 4,576                     |                      | 3,823                     |                     |                     |                      |
| 4-1006                                | BUS INVENTORY PROP TAX           | 0                         |                      | 0                         |                     |                     |                      |
| 4-1007                                | PENALTIES                        | 612                       |                      | 517                       |                     |                     |                      |
| 4-1008                                | SUPPLEMENTAL                     | 22,385                    |                      | 14,650                    |                     |                     |                      |
| 4-1009                                | IN-LIEU OF/OTHER                 | 5,654                     |                      | 3,899                     |                     |                     |                      |
| 4-1010                                | E.R.A.F. (AUGMENTATION)          | 0                         |                      | 0                         |                     |                     |                      |
| <b>TOTAL TAX REVENUE</b>              |                                  | <b>883,673</b>            | <b>800,000</b>       | <b>871,850</b>            | <b>850,000</b>      | <b>850,000</b>      | <b>850,000</b>       |
|                                       |                                  |                           |                      |                           |                     |                     |                      |
| <b>4-1020</b>                         | <b>INTEREST</b>                  |                           |                      |                           |                     |                     |                      |
| 4-1020                                | INTEREST (K.C. & BANK)           | 1,519                     |                      | (1,476)                   |                     |                     |                      |
| <b>TOTAL INTEREST</b>                 |                                  | <b>1,519</b>              | <b>3,000</b>         | <b>(1,476)</b>            | <b>1,000</b>        | <b>1,000</b>        | <b>1,000</b>         |
|                                       |                                  |                           |                      |                           |                     |                     |                      |
| <b>4-3000</b>                         | <b>PROGRAMS</b>                  |                           |                      |                           |                     |                     |                      |
| <b>4-3100</b>                         | <b>YOUTH SPORTS</b>              |                           |                      |                           |                     |                     |                      |
| 4-3101                                | BASEBALL                         | 22,430                    |                      | 26,960                    |                     |                     |                      |
| 4-3102                                | BASKETBALL                       | 10,820                    |                      | 13,485                    |                     |                     |                      |
| 4-3104                                | CROSS COUNTRY                    | 3,154                     |                      | 4,450                     |                     |                     |                      |
| 4-3105                                | SOCCER                           | 9,236                     |                      | 11,800                    |                     |                     |                      |
| 4-3106                                | CHEERLEADING CLINIC              | 2,915                     |                      | 3,025                     |                     |                     |                      |
| 4-3107                                | GUITAR                           | 0                         |                      | 0                         |                     |                     |                      |
| 4-3108                                | FLAG FOOTBALL                    | 5,115                     |                      | 3,940                     |                     |                     |                      |
| 4-3110                                | YOUTH WRESTLING                  | 610                       |                      | 715                       |                     |                     |                      |
| 4-3113                                | VOLLEYBALL                       | 4,306                     |                      | 6,120                     |                     |                     |                      |
| <b>TOTAL YOUTH SPORTS</b>             |                                  | <b>58,587</b>             | <b>60,000</b>        | <b>70,495</b>             | <b>90,000</b>       | <b>90,000</b>       | <b>90,000</b>        |
|                                       |                                  |                           |                      |                           |                     |                     |                      |
| <b>4-3200</b>                         | <b>ADULT SPORTS</b>              |                           |                      |                           |                     |                     |                      |
| 4-3201                                | SOFTBALL                         | 0                         |                      | (13)                      |                     |                     |                      |
| 4-3202                                | BASKETBALL                       | 0                         |                      | 0                         |                     |                     |                      |
| 4-3203                                | CO-ED VOLLEYBALL                 | 0                         |                      | 0                         |                     |                     |                      |
| <b>TOTAL ADULT SPORTS</b>             |                                  | <b>0</b>                  | <b>2,000</b>         | <b>(13)</b>               | <b>2,000</b>        | <b>2,000</b>        | <b>2,000</b>         |
|                                       |                                  |                           |                      |                           |                     |                     |                      |
| <b>4-3300</b>                         | <b>SPECIAL INTEREST PROGRAMS</b> |                           |                      |                           |                     |                     |                      |
| 4-3301                                | FUN SKILLS                       | 13,366                    |                      | 0                         |                     |                     |                      |
| 4-3302                                | SPECIAL EVENTS                   | 200                       |                      | 45                        |                     |                     |                      |
| 4-3303                                | SUMMER CAMP                      | (75)                      |                      | 0                         |                     |                     |                      |
| 4-3304                                | DANCE CLASS                      | 0                         |                      | 0                         |                     |                     |                      |
| 4-3305                                | ART                              | 0                         |                      | 0                         |                     |                     |                      |
| 4-3306                                | MARTIAL ARTS                     | 0                         |                      | 0                         |                     |                     |                      |
| 4-3307                                | CHRISTMAS RUN                    | 3,175                     |                      | 0                         |                     |                     |                      |
| 4-3308                                | WINTER BREAK PROG                | 50                        |                      | 0                         |                     |                     |                      |
| 4-3309                                | WEIGHT ROOM                      | 10,905                    |                      | 1,700                     |                     |                     |                      |
| 4-3311                                | FUNDRAISER EVENT                 | 0                         |                      | 0                         |                     |                     |                      |
| 4-3312                                | Archery                          | 0                         |                      | 0                         |                     |                     |                      |
| <b>TOTAL SPECIAL INTEREST PROGRAM</b> |                                  | <b>27,621</b>             | <b>10,000</b>        | <b>1,745</b>              | <b>10,000</b>       | <b>10,000</b>       | <b>10,000</b>        |
|                                       |                                  |                           |                      |                           |                     |                     |                      |
|                                       |                                  |                           |                      |                           |                     |                     |                      |
|                                       |                                  |                           |                      |                           |                     |                     |                      |

| ACCOUNT CATEGORY                  |                              | 2024 Inc/Exp<br>12 Months | RECOMM<br>2025/2026 | 2025 Inc/Exp<br>12 Months | PRELIM<br>2025/2026 | RECOMM<br>2025/2026 | ADOPTED<br>2025/2026 |
|-----------------------------------|------------------------------|---------------------------|---------------------|---------------------------|---------------------|---------------------|----------------------|
| 4-3500                            | <b>FESTIVAL EVENTS</b>       |                           |                     |                           |                     |                     |                      |
| 4-3501                            | CINCO DE MAYO EVENT          | 3,550                     |                     | 4,600                     |                     |                     |                      |
| 4-3502                            | 4TH OF JULY                  | 4,050                     |                     | 2,500                     |                     |                     |                      |
| 4-3503                            | FALL FESTIVAL                | 0                         |                     | 500                       |                     |                     |                      |
| 4-3509                            | CHRISTMAS FESTIVAL           | 2,370                     |                     | 0                         |                     |                     |                      |
| <b>TOTAL YOUTH SPECIAL EVENTS</b> |                              | <b>9,970</b>              | <b>5,000</b>        | <b>7,600</b>              | <b>5,000</b>        | <b>5,000</b>        | <b>5,000</b>         |
| 4-3700                            | <b>SENIOR MEALS PROGRAM</b>  |                           |                     |                           |                     |                     |                      |
| 4-3701                            | MONTHLY REIMBURSEMENT        | 0                         |                     | 0                         |                     |                     |                      |
| 4-3702                            | DAILY INCOME                 | 0                         |                     | 0                         |                     |                     |                      |
| <b>TOTAL SENIOR MEALS PROGRAM</b> |                              | <b>0</b>                  | <b>0</b>            | <b>0</b>                  | <b>0</b>            | <b>0</b>            | <b>0</b>             |
| 4-4000                            | <b>CONCESSIONS</b>           |                           |                     |                           |                     |                     |                      |
| 4-4001                            | BALL FIELD                   | 8,264                     |                     | 7,832                     |                     |                     |                      |
| 4-4002                            | GYMNASIUM                    | 4,124                     |                     | 2,865                     |                     |                     |                      |
| 4-4003                            | VENDING MACHINES             | 0                         |                     | 0                         |                     |                     |                      |
| <b>TOTAL CONCESSIONS</b>          |                              | <b>12,388</b>             | <b>10,000</b>       | <b>10,696</b>             | <b>10,000</b>       | <b>10,000</b>       | <b>10,000</b>        |
| 4-5000                            | <b>FACILITY RENTALS</b>      |                           |                     |                           |                     |                     |                      |
| 4-5001                            | ATHLETIC FIELDS/LIGHTS       | 19,190                    |                     | 26,785                    |                     |                     |                      |
| 4-5002                            | MOUSER CENTER                | 11,570                    |                     | 13,683                    |                     |                     |                      |
| 4-5003                            | GYMNASIUM                    | 33,358                    |                     | 20,045                    |                     |                     |                      |
| 4-5005                            | GAZEBO/SHELTER               | 570                       |                     | 760                       |                     |                     |                      |
| 4-5007                            | WRESTLING ROOM (MHS)         | 5,033                     |                     | 8,220                     |                     |                     |                      |
| 4-5008                            | VILLA DEL CARRIBE            | 0                         |                     | 0                         |                     |                     |                      |
| 4-5009                            | WATER/ELECTRICITY            | 90                        |                     | 100                       |                     |                     |                      |
| <b>TOTAL FACILITY RENTALS</b>     |                              | <b>69,810</b>             | <b>90,000</b>       | <b>69,593</b>             | <b>80,000</b>       | <b>80,000</b>       | <b>80,000</b>        |
| <b>TOTAL PROGRAM INCOME</b>       |                              | <b>178,375</b>            | <b>177,000</b>      | <b>160,116</b>            | <b>197,000</b>      | <b>197,000</b>      | <b>197,000</b>       |
| ACCOUNT CATEGORY                  |                              | 2024 Inc/Exp<br>12 Months | RECOMM<br>2025/2026 | 2025 Inc/Exp<br>12 Months | PRELIM<br>2025/2026 | RECOMM<br>2025/2026 | ADOPTED<br>2025/2026 |
| 4-6000                            | <b>GRANTS/AGREEMENTS</b>     |                           |                     |                           |                     |                     |                      |
| 4-6002                            | AGREE/MUSD                   | 0                         | -                   | 0                         |                     | -                   |                      |
| 4-6005                            | WONDERFUL GRANT              |                           | -                   | 0                         |                     | -                   |                      |
| 4-6009                            | PROP 68 - GYM GRANT          | 0                         |                     | 0                         |                     |                     |                      |
| 4-6010                            | DEVELOPER FEES               | 46,500                    | -                   | 0                         |                     | -                   | 0                    |
| 4-6011                            | PARK MAINT AGREE/CITY OF MCF | 0                         | 0                   | 0                         | 0                   | 0                   | 0                    |
| <b>TOTAL GRANTS</b>               |                              | <b>46,500</b>             | <b>0</b>            | <b>0</b>                  | <b>0</b>            | <b>0</b>            | <b>0</b>             |
| 4-7000                            | <b>SALE OF FIXED ASSETS</b>  |                           |                     |                           |                     |                     |                      |
| 4-7001                            | SALE OF FIXED ASSETS         | 0                         | 0                   | 0                         | 0                   | 0                   |                      |
| <b>TOTAL SALE OF FIXED ASSETS</b> |                              | <b>0</b>                  | <b>0</b>            | <b>0</b>                  | <b>0</b>            | <b>0</b>            | <b>0</b>             |
| 4-8000                            | <b>MISC/DONATIONS</b>        |                           |                     |                           |                     |                     |                      |
| 4-8001                            | MISC/DONATIONS               | 7,000                     | -                   | 25,500                    |                     | -                   | -                    |
| <b>TOTAL MISC/DONATIONS</b>       |                              | <b>7,000</b>              | <b>0</b>            | <b>25,500</b>             | <b>0</b>            | <b>0</b>            | <b>0</b>             |
| 4-9000                            | <b>OVER/UNDER</b>            |                           |                     |                           |                     |                     |                      |
| 4-9001                            | OVER-UNDER                   | 0                         | 0                   | 75                        | 0                   | 0                   |                      |
| <b>TOTAL OVER/UNDER</b>           |                              | <b>0</b>                  | <b>0</b>            | <b>75</b>                 | <b>0</b>            | <b>0</b>            |                      |
| <b>TOTAL INCOME</b>               |                              | <b>1,125,522</b>          | <b>940,000</b>      | <b>902,092</b>            | <b>1,008,000</b>    | <b>1,008,000</b>    | <b>1,008,000</b>     |

| <b>6-0000 EXPENSES:</b>                                                        |                                     |              |              |              |              |              |              |
|--------------------------------------------------------------------------------|-------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>CLASS I - SALARIES/BENEFITS</b>                                             |                                     |              |              |              |              |              |              |
| <b>6-0000</b>                                                                  | <b>PROGRAM PERSONNEL</b>            |              |              |              |              |              |              |
| <b>6-1100</b>                                                                  | <b>OFFICIALS</b>                    |              |              |              |              |              |              |
| 6-1101                                                                         | ADULT SOFTBALL                      | 0            |              | 0            |              |              |              |
| 6-1102                                                                         | ADULT BASKETBALL                    | 0            |              | 0            |              |              |              |
| 6-1103                                                                         | YOUTH VOLLEYBALL                    | 836          |              | 1,240        |              |              |              |
| 6-1104                                                                         | YOUTH BASEBALL                      | 1,790        |              | 1,820        |              |              |              |
| 6-1105                                                                         | YOUTH BASKETBALL                    | 2,565        |              | 2,260        |              |              |              |
| 6-1106                                                                         | YOUTH SOCCER                        | 1,309        |              | 1,570        |              |              |              |
| 6-1107                                                                         | YOUTH FLAG FOOTBALL                 | 1,805        |              | 980          |              |              |              |
| 6-1108                                                                         | ADULT SOCCER REF                    | 0            |              | 0            |              |              |              |
| 6-1109                                                                         | CO-ED VOLLEYBALL                    | 0            |              | 0            |              |              |              |
| <b>TOTAL OFFICIALS</b>                                                         |                                     | <b>8,305</b> | <b>6,000</b> | <b>7,870</b> | <b>7,000</b> | <b>7,000</b> | <b>7,000</b> |
| <b>6-1200</b>                                                                  | <b>COACHES*</b>                     |              |              |              |              |              |              |
| 6-1201                                                                         | YOUTH BASKETBALL                    | 1,100        |              | 1,200        |              |              |              |
| 6-1202                                                                         | YOUTH SOCCER                        | 400          |              | 800          |              |              |              |
| 6-1203                                                                         | YOUTH CROSS COUNTRY                 | 500          |              | 500          |              |              |              |
| 6-1204                                                                         | YOUTH VOLLEYBALL                    | 200          |              | 300          |              |              |              |
| 6-1205                                                                         | YOUTH FLAG FOOTBALL                 | 100          |              | 200          |              |              |              |
| 6-1206                                                                         | YOUTH WRESTLING                     | 22           |              | 0            |              |              |              |
| 6-1207                                                                         | CHEERLEADING COACH                  | 100          |              | 100          |              |              |              |
| 6-1208                                                                         | YOUTH BASEBALL COACH                | 100          |              | 200          |              |              |              |
| <b>TOTAL COACHES</b>                                                           |                                     | <b>2,522</b> | <b>3,000</b> | <b>3,300</b> | <b>3,000</b> | <b>3,000</b> | <b>3,000</b> |
| *[Note: any pmts made from R/A were applied to program"expenses" (vs p/r exp). |                                     |              |              |              |              |              |              |
| Certain prog exp accts may be up (over) due to this categorization.]           |                                     |              |              |              |              |              |              |
| ACCOUNT CATEGORY                                                               |                                     | 2024 Inc/Exp | RECOMM       | 2025 Inc/Exp | PRELIM       | RECOMM       | ADOPTED      |
|                                                                                |                                     | 12 Months    | 2025/2026    | 12 Months    | 2025/2026    | 2025/2026    | 2025/2026    |
| <b>6-1300</b>                                                                  | <b>SCOREKEEPERS</b>                 |              |              |              |              |              |              |
| 6-1301                                                                         | ADULT SOFTBALL                      | 0            |              | 0            |              |              |              |
| 6-1302                                                                         | ADULT BASKETBALL                    | 0            |              | 0            |              |              |              |
| 6-1303                                                                         | CO-ED VOLLEYBALL                    | 0            |              | 0            |              |              |              |
| 6-1304                                                                         | YOUTH BASEBALL                      | 1,700        |              | 3,232        |              |              |              |
| 6-1305                                                                         | YOUTH BASKETBALL                    | 1,721        |              | 0            |              |              |              |
| 6-1306                                                                         | YTH VOLLEYBALL                      | 0            |              | 752          |              |              |              |
| 6-1307                                                                         | YTH FLAG FOOTBALL                   | 0            |              | 0            |              |              |              |
| <b>TOTAL SCOREKEEPERS</b>                                                      |                                     | <b>3,421</b> | <b>3,000</b> | <b>3,984</b> | <b>4,000</b> | <b>4,000</b> | <b>4,000</b> |
| <b>6-1400</b>                                                                  | <b>SENIOR NUTRITION PROGRAM</b>     |              |              |              |              |              |              |
| 6-1401                                                                         | NUTRITION COORDINATOR               | 0            |              | 0            |              |              |              |
| <b>TOTAL SENIOR NUTRITION PROGRAM</b>                                          |                                     | <b>0</b>     | <b>0</b>     | <b>0</b>     | <b>0</b>     | <b>0</b>     | <b>0</b>     |
| <b>6-1600</b>                                                                  | <b>SPECIAL INTEREST INSTRUCTORS</b> |              |              |              |              |              |              |
| 6-1601                                                                         | FUN SKILLS                          | 15,200       |              | 131          | 0            |              |              |
| 6-1602                                                                         | GUITAR INST.                        | 0            |              | 0            |              |              |              |
| 6-1603                                                                         | CHEERLEADING COACH                  | 0            |              | 0            |              |              |              |
| 6-1604                                                                         | ART INST.                           | 0            |              | 0            |              |              |              |
| 6-1605                                                                         | WEIGHT LIFTING                      | 11,580       | -            | 5,472        | 0            | -            |              |
| 6-1606                                                                         | INDOOR GAMES-SUMMER                 | 0            |              | 0            |              |              |              |
| 6-1607                                                                         | FACILITY SUPERVISOR                 | 15,041       |              | 10,338       | 0            |              |              |
| 6-1609                                                                         | MARTIAL ARTS                        | 0            |              | 0            |              |              |              |
| 6-1610                                                                         | MEDIA                               | 0            |              | 0            |              |              |              |
| 6-1611                                                                         | DANCE CLS INSTRUCTOR                | 0            |              | 0            |              |              |              |
| 6-1612                                                                         | YOGA                                | 0            |              | 0            |              |              |              |
| 6-1613                                                                         | COUGAR CAMP                         | 0            |              | 0            | 0            |              |              |
| 6-1616                                                                         | WINTER BREAK COORDINATOR            | 0            |              | 0            |              |              |              |

| 6-1615                                      | VALLEYBALL INSTRUCTOR                        | 0              |                | 0              |                |                |                |
|---------------------------------------------|----------------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 6-1618                                      | GARDENING PROGRAM                            | 0              |                | 0              |                |                |                |
| <b>TOTAL SPECIAL INTEREST INSTRUCTOR</b>    |                                              | <b>41,821</b>  | <b>15,000</b>  | <b>15,941</b>  | <b>5,000</b>   | <b>5,000</b>   | <b>5,000</b>   |
|                                             |                                              |                |                |                |                |                |                |
| <b>6-1800</b>                               | <b>CONCESSION WORKERS/CASHIER</b>            |                |                |                |                |                |                |
| 6-1801                                      | CONCESS WORKER/CASHIER                       | 6,354          | 0              | 4,537          |                |                |                |
| 6-1802                                      | CONCESSION SUPERVISOR                        | 0              | 0              | 0              |                |                |                |
| <b>TOTAL CONCESSION WORKERS/CASH</b>        |                                              | <b>6,354</b>   | <b>5,500</b>   | <b>4,537</b>   | <b>4,000</b>   | <b>4,000</b>   | <b>4,000</b>   |
|                                             |                                              |                |                |                |                |                |                |
| <b>TOTAL PROGRAM PERSONNEL</b>              |                                              | <b>62,423</b>  | <b>32,500</b>  | <b>35,632</b>  | <b>23,000</b>  | <b>23,000</b>  | <b>23,000</b>  |
|                                             |                                              |                |                |                |                |                |                |
| <b>6-2000</b>                               | <b>ADMINISTRATIVE PERSONNEL/P-T/Temp</b>     |                |                |                |                |                |                |
| 6-2001                                      | DISTRICT MANAGER                             | 100,483        | 105,304        | 101,555        | 0              | 0              | 0              |
| 6-2004                                      | DIST. RECEPTIONIST-SECRETARY                 | 38,294         | 40,341         | 39,653         | 40,341         | 40,341         | 40,341         |
| 6-2005                                      | PROGRAM COORDINATOR                          | 36,104         | 38,420         | 38,919         | 44,476         | 44,476         | 44,476         |
| 6-2006                                      | ADMINISTRATIVE SUPERVISOR                    | 77,035         | 77,115         | 76,170         | 77,115         | 77,115         | 77,115         |
| <b>TOTAL ADMIN &amp; P-T/Temp PERSONNEL</b> |                                              | <b>251,916</b> | <b>261,180</b> | <b>256,298</b> | <b>161,932</b> | <b>161,932</b> | <b>161,932</b> |
|                                             |                                              |                |                |                |                |                |                |
| ACCOUNT CATEGORY                            |                                              | 2024 Inc/Exp   | RECOMM         | 2025 Inc/Exp   | PRELIM         | RECOMM         | ADOPTED        |
|                                             |                                              | 12 Months      | 2025/2026      | 12 Months      | 2025/2026      | 2025/2026      | 2025/2026      |
|                                             |                                              |                |                |                |                |                |                |
| <b>6-2150</b>                               | <b>MAINTENANCE/CUSTODIAL</b>                 |                |                |                |                |                |                |
| 6-2151                                      | GROUNDSKEEPER I                              | 3,345          | 40,399         | 3,345          | 40,399         | 40,399         | 40,399         |
| 6-2151                                      | GROUNDSKEEPER I                              | 40,413         | 40,399         | 40,413         | 40,399         | 40,399         | 42,419         |
| 6-2153                                      | GROUNDSKEEPER II (Weekend)                   | 6,392          | 8,580          | 3,043          | 8,580          | 8,580          | 8,580          |
| 6-2157                                      | PARK MAINT. TECH                             | 44,129         | 44,316         | 44,129         | 44,316         | 44,316         | 46,531         |
| 6-2158                                      | PARK MAINT. SUPERVISOR                       | 69,601         | 0              | 37,771         | 0              | 0              | 0              |
| <b>TOTAL MAINTENANCE/CUSTODIAL</b>          |                                              | <b>163,880</b> | <b>133,694</b> | <b>128,701</b> | <b>133,694</b> | <b>133,694</b> | <b>137,929</b> |
|                                             |                                              |                |                |                |                |                |                |
| <b>TOTAL ADMIN-MAINT/CUST/P-T PERSONNEL</b> |                                              | <b>415,795</b> | <b>394,874</b> | <b>384,998</b> | <b>295,626</b> | <b>295,626</b> | <b>299,861</b> |
|                                             |                                              |                |                |                |                |                |                |
| <b>6-2250</b>                               | <b>SALARY RESERVE</b>                        |                |                |                |                |                |                |
| 6-2251                                      | SALARY RESERVE                               | 0              | 0              | 0              | 0              | 0              | 0              |
| <b>TOTAL SALARY RESERVE</b>                 |                                              | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |
|                                             |                                              |                |                |                |                |                |                |
| <b>TOTAL CLASS I - SALARIES</b>             |                                              | <b>478,218</b> | <b>427,374</b> | <b>420,630</b> | <b>318,626</b> | <b>318,626</b> | <b>322,861</b> |
|                                             |                                              |                |                |                |                |                |                |
| <b>6-2350</b>                               | <b>RETIREMENT</b>                            |                |                |                |                |                |                |
| 6-2351                                      | OASDI                                        | 31,057         |                | 26,990         |                |                |                |
| 6-2352                                      | MEDICARE                                     | 7,263          |                | 6,305          |                |                |                |
| 6-2353                                      | PERS                                         | 196,229        |                | 126,662        |                |                |                |
| <b>TOTAL RETIREMENT</b>                     |                                              | <b>234,550</b> | <b>200,000</b> | <b>159,957</b> | <b>180,000</b> | <b>180,000</b> | <b>180,000</b> |
|                                             |                                              |                |                |                |                |                |                |
| <b>6-2400</b>                               | <b>EMPLOYER TAX EXPENSES</b>                 |                |                |                |                |                |                |
| 6-2401                                      | EMPLOYER TAX TRAINING/ETT                    | 108            |                | 77             |                |                |                |
| 6-2402                                      | UNEMPLOYMENT INS (UI)                        | 4,400          |                | 2,914          |                |                |                |
| <b>TOTAL EMPLOYER TAX EXPENSES</b>          |                                              | <b>4,508</b>   | <b>8,000</b>   | <b>2,990</b>   | <b>5,000</b>   | <b>5,000</b>   | <b>5,000</b>   |
|                                             |                                              |                |                |                |                |                |                |
| <b>6-2500</b>                               | <b>GROUP INSURANCE</b>                       |                |                |                |                |                |                |
| 6-2501                                      | MEDICAL PREMIUM                              | 139,192        |                | 132,071        |                |                |                |
| 6-2502                                      | DENTAL PREMIUM                               | 11,132         |                | 9,634          |                |                |                |
| 6-2503                                      | VISION PREMIUM                               | 1,251          |                | 997            |                |                |                |
| 6-2504                                      | LIFE INS PREMIUM                             | 1,337          |                | 713            |                |                |                |
| 6-2505                                      | COPAY/DEDUCTIBLE                             | 0              |                | 98             |                |                |                |
| 6-2506                                      | EMPLOYEE REIMB IN-LIEU<br>OF MEDICAL PREMIUM | 6,534          |                | 7,722          |                |                |                |
| <b>TOTAL GROUP INSURANCE</b>                |                                              | <b>159,446</b> | <b>160,000</b> | <b>151,235</b> | <b>150,000</b> | <b>150,000</b> | <b>150,000</b> |
|                                             |                                              |                |                |                |                |                |                |
|                                             |                                              |                |                |                |                |                |                |
| ACCOUNT CATEGORY                            |                                              | 2024 Inc/Exp   | RECOMM         | 2025 Inc/Exp   | PRELIM         | RECOMM         | ADOPTED        |
|                                             |                                              | 12 Months      | 2025/2026      | 12 Months      | 2025/2026      | 2025/2026      | 2025/2026      |
|                                             |                                              |                |                |                |                |                |                |

|                                      |                                 |                     |                  |                     |                  |                  |                  |
|--------------------------------------|---------------------------------|---------------------|------------------|---------------------|------------------|------------------|------------------|
| <b>6-2600</b>                        | <b>WORKER COMPENSATION</b>      |                     |                  |                     |                  |                  |                  |
| 6-2601                               | WC - CAPRI                      | 14,937              |                  | 20,539              |                  |                  |                  |
| <b>TOTAL WORKER COMPENSATION</b>     |                                 | <b>14,937</b>       | <b>25,000</b>    | <b>20,539</b>       | <b>25,000</b>    | <b>25,000</b>    | <b>25,000</b>    |
|                                      |                                 |                     |                  |                     |                  |                  |                  |
| <b>TOTAL CLASS I - BENEFITS</b>      |                                 | <b>413,441</b>      | <b>393,000</b>   | <b>334,721</b>      | <b>360,000</b>   | <b>360,000</b>   | <b>360,000</b>   |
|                                      |                                 |                     |                  |                     |                  |                  |                  |
| <b>TOTAL CLASS I</b>                 |                                 | <b>891,659</b>      | <b>820,374</b>   | <b>755,351</b>      | <b>678,626</b>   | <b>678,626</b>   | <b>682,861</b>   |
|                                      |                                 |                     |                  |                     |                  |                  |                  |
| <b>CLASS II - OPERATING EXPENSES</b> |                                 |                     |                  |                     |                  |                  |                  |
| <b>6-3000</b>                        | <b>CLOTHING/PERSONAL</b>        |                     |                  |                     |                  |                  |                  |
| 6-3001                               | CLOTHING/PERSONAL               | 996                 |                  | 691                 | 2,000            |                  |                  |
| <b>TOTAL CLOTHING/PERSONAL</b>       |                                 | <b>996</b>          | <b>1,000</b>     | <b>691</b>          | <b>2,000</b>     | <b>2,000</b>     | <b>2,000</b>     |
|                                      |                                 |                     |                  |                     |                  |                  |                  |
| <b>6-3000</b>                        | <b>COMMUNICATIONS</b>           |                     |                  |                     |                  |                  |                  |
| 6-3101                               | TELEPHONE/INTERNET/WEBSITE      | 5,400               |                  | 4,227               |                  |                  |                  |
| 6-3102                               | POSTAGE                         | 307                 |                  | 302                 |                  |                  |                  |
| 6-3103                               | CELL PHONES/COMMUNICATIONS      | 5,356               |                  | 4,963               |                  |                  |                  |
|                                      |                                 | 0                   |                  | 0                   |                  |                  |                  |
| <b>TOTAL COMMUNICATIONS</b>          |                                 | <b>11,064</b>       | <b>15,000</b>    | <b>9,492</b>        | <b>10,000</b>    | <b>10,000</b>    | <b>10,000</b>    |
|                                      |                                 |                     |                  |                     |                  |                  |                  |
|                                      |                                 | <b>2024 Inc/Exp</b> | <b>RECOMM</b>    | <b>2025 Inc/Exp</b> | <b>PRELIM</b>    | <b>RECOMM</b>    | <b>ADOPTED</b>   |
| <b>UNT CATEGORY</b>                  |                                 | <b>12 Months</b>    | <b>2025/2026</b> | <b>12 Months</b>    | <b>2025/2026</b> | <b>2025/2026</b> | <b>2025/2026</b> |
|                                      |                                 |                     |                  |                     |                  |                  |                  |
| <b>6-3200</b>                        | <b>CONCESSIONS</b>              |                     |                  |                     |                  |                  |                  |
| 6-3202                               | BASEBALL CONCESSION             | 5,209               |                  | 2,747               |                  |                  |                  |
| 6-3204                               | BASKETBALL CONCESSION           | 2,949               |                  | 1,531               |                  |                  |                  |
| <b>TOTAL CONCESSIONS</b>             |                                 | <b>8,157</b>        | <b>7,000</b>     | <b>4,278</b>        | <b>3,000</b>     | <b>3,000</b>     | <b>3,000</b>     |
|                                      |                                 |                     |                  |                     |                  |                  |                  |
| <b>6-3300</b>                        | <b>CUSTODIAL SUPPLIES</b>       |                     |                  |                     |                  |                  |                  |
| 6-3301                               | CUSTODIAL SUPPLIES              | 15,140              |                  | 10,506              |                  |                  |                  |
| <b>TOTAL CUSTODIAL SUPPLIES</b>      |                                 | <b>15,140</b>       | <b>15,140</b>    | <b>10,506</b>       | <b>12,000</b>    | <b>12,000</b>    | <b>12,000</b>    |
|                                      |                                 |                     |                  |                     |                  |                  |                  |
| <b>6-3400</b>                        | <b>INSURANCE</b>                |                     |                  |                     |                  |                  |                  |
| 6-3401                               | LIABILITY & PARTICIPANT (CAPRI) | 38,717              |                  | 82,124              |                  |                  |                  |
| <b>TOTAL INSURANCE</b>               |                                 | <b>38,717</b>       | <b>100,000</b>   | <b>82,124</b>       | <b>100,000</b>   | <b>100,000</b>   | <b>100,000</b>   |
|                                      |                                 |                     |                  |                     |                  |                  |                  |
| <b>6-3500</b>                        | <b>MAINTENANCE EQUIPMENT</b>    |                     |                  |                     |                  |                  |                  |
| 6-3501                               | CMAx HYBIRD                     | 648                 |                  | 1,449               |                  |                  |                  |
| 6-3502                               | KIOTI TRACTOR                   | 0                   |                  | 0                   |                  |                  |                  |
| 6-3503                               | John Deer Mower 1445 (2009)     | 285                 |                  | 115                 |                  |                  |                  |
| 6-3504                               | SWEEPER                         | 0                   |                  | 0                   |                  |                  |                  |
| 6-3505                               | JOHN DEERE MOWER (F935)         | 0                   |                  | 15                  |                  |                  |                  |
| 6-3506                               | CLUB CAR                        | 0                   |                  | 0                   |                  |                  |                  |
| 6-3507                               | JOHN DEERE TRACTOR (1050)       | 20,010              |                  | 0                   |                  |                  |                  |
| 6-3508                               | GRASS HOPPER                    | 0                   |                  | 41                  |                  |                  |                  |
| 6-3509                               | HAND-POWERED EQUIPMENT          | 1,358               |                  | 245                 |                  |                  |                  |
| 6-3510                               | MISCELLANEOUS                   | 366                 |                  | 228                 |                  |                  |                  |
|                                      |                                 | <b>2024 Inc/Exp</b> | <b>RECOMM</b>    | <b>2025 Inc/Exp</b> | <b>PRELIM</b>    | <b>RECOMM</b>    | <b>ADOPTED</b>   |
| <b>ACCOUNT CATEGORY</b>              |                                 | <b>12 Months</b>    | <b>2025/2026</b> | <b>12 Months</b>    | <b>2025/2026</b> | <b>2025/2026</b> | <b>2025/2026</b> |
|                                      |                                 |                     |                  |                     |                  |                  |                  |
| 6-3511                               | VANTIAGE CLUB CAR-MIGUEL        | 0                   |                  | 0                   |                  |                  |                  |
| 6-3512                               | TRAILER                         | 0                   |                  | 0                   |                  |                  |                  |
| 6-3513                               | PRESSURE WASHER                 | 0                   |                  | 0                   |                  |                  |                  |
| 6-3514                               | HONDA PUSH MOWER                | 1358                |                  | 0                   |                  |                  |                  |
| 6-3516                               | BRAVO LAWN MOWER                | 0                   |                  | 0                   |                  |                  |                  |
| 6-3517                               | 2015 GRASS HOPPER               | 1904                |                  | 611                 |                  |                  |                  |
| 6-3518                               | 2000 FORD VAN E350 (12 PASS)    | 0                   |                  | 52                  |                  |                  |                  |
| 6-3520                               | LANDSCAPE TRAILER               | 180                 |                  | 0                   |                  |                  |                  |
| 6-3521                               | 2014 UTILITY TRAILER            | 75                  |                  | 67                  |                  |                  |                  |
| 6-3522                               | 2000 GATOR                      | 0                   |                  | 70                  |                  |                  |                  |
| 6-3523                               | 1999 CHEVY 3500 DUMP TRUCK      | 240                 |                  | 129                 |                  |                  |                  |

| 6-3524                                  | 2002 FORD TRUCK                     | 426           |               | 52            |               |               |               |
|-----------------------------------------|-------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 6-3525                                  | 2010 FORD RANGER (MAINT. TECH)      | 54            |               | 52            |               |               |               |
| 6-3526                                  | 2005 FORD TRUCK                     | 306           |               | 2,175         |               |               |               |
| 6-3527                                  | 2007 CHEVY SILVERADO                | 460           |               | 0             |               |               |               |
| 6-3528                                  | JOHN DEERE MOWER 130                | 0             |               | 171           |               |               |               |
| 6-3529                                  | HONDA LAWNMOWER                     | 0             |               | 0             |               |               |               |
| 6-3530                                  | 2007 GMC SIERRA 1500                | 303           |               | 52            |               |               |               |
| 6-3531                                  | 2017 FORD F150                      | 27,793        |               | 0             |               |               |               |
| <b>TOTAL MAINTENANCE EQUIPMENT</b>      |                                     | <b>27,974</b> | <b>20,000</b> | <b>5,523</b>  | <b>7,000</b>  | <b>7,000</b>  | <b>7,000</b>  |
|                                         |                                     |               |               |               |               |               |               |
| <b>6-3600</b>                           | <b>MAINTENANCE OFFICE EQUIPMENT</b> |               |               |               |               |               |               |
| 6-3601                                  | OFFICE EQUIP/CONTRACTS              | 3,373         |               | 5,356         |               |               |               |
| <b>TOTAL MAINTENANCE OFFICE EQUIP</b>   |                                     | <b>3,373</b>  | <b>3,000</b>  | <b>5,356</b>  | <b>5,000</b>  | <b>5,000</b>  | <b>5,000</b>  |
|                                         |                                     |               |               |               |               |               |               |
| <b>6-3700</b>                           | <b>MAINTENANCE BLDG/GRNDS</b>       |               |               |               |               |               |               |
| 6-3701                                  | PARK GROUNDS                        | 25,670        |               | 11,276        |               |               |               |
| 6-3702                                  | MOUSER CENTER                       | 349           |               | 2,489         |               |               |               |
| 6-3705                                  | GYMNASIUM                           | 777           |               | 490           |               |               |               |
| 6-3706                                  | MOUSER-CONCESSION/RESTROOM          | 248           |               | 19            |               |               |               |
| 6-3707                                  | B.R. RESTROOM/STORAGE               | 11            |               | 163           |               |               |               |
| 6-3708                                  | CUSTODIAL/RENTAL SERVICE            | -             |               | 462           |               |               |               |
| 6-3709                                  | RITCHEY PARK                        | 89            |               | 91            |               |               |               |
| 6-3710                                  | WEIGHT/WRESTLING ROOM               | 249           |               | 21            |               |               |               |
| 6-3712                                  | VILLA DE CARIBE                     | 1,577         |               |               |               |               |               |
| 6-3713                                  | LION'S PARK                         | -             |               | -             |               |               |               |
| <b>TOTAL MAINT BLDG/GROUNDS</b>         |                                     | <b>27,144</b> | <b>35,000</b> | <b>14,990</b> | <b>35,000</b> | <b>35,000</b> | <b>35,000</b> |
|                                         |                                     |               |               |               |               |               |               |
| <b>6-3800</b>                           | <b>MEDICAL SUPPLIES</b>             |               |               |               |               |               |               |
| 6-3801                                  | MEDICAL SUPPLIES                    | 0             |               | 0             |               |               |               |
| <b>TOTAL MEDICAL SUPPLIES</b>           |                                     | <b>0</b>      | <b>1,000</b>  | <b>0</b>      | <b>1,000</b>  | <b>1,000</b>  | <b>1,000</b>  |
|                                         |                                     |               |               |               |               |               |               |
| <b>6-3900</b>                           | <b>MEMBERSHIPS/PERMITS/DUES</b>     |               |               |               |               |               |               |
| 6-3901                                  | CARPD                               | 0             |               | 3,000         |               |               |               |
| 6-3902                                  | CAPRI                               | 0             |               | (1,183)       |               |               |               |
| 6-3903                                  | CPRS                                | 2,080         |               | 105           |               |               |               |
| 6-3904                                  | PARDEC                              | 0             |               | 0             |               |               |               |
| 6-3905                                  | SCMAF                               | 0             |               | 0             |               |               |               |
| 6-3906                                  | COUNTY (HEALTH PERMITS)             | 90            |               | (285)         |               |               |               |
| 6-3907                                  | OTHER MEMBERSHIP FEES/DUES          | 1,649         |               | 761           |               |               |               |
| 6-3908                                  | ADVERTISING/DONATIONS               | 0             |               | 0             |               |               |               |
| 6-3909                                  | LAFCO (LOCAL AGENCY FORM COMM)      | 0             |               | 0             |               |               |               |
| 6-3910                                  | CSDA                                | 4,095         |               | 4,320         |               |               |               |
| <b>TOTAL MEMBERSHIPS/DUES/PERMITS</b>   |                                     | <b>7,914</b>  | <b>10,000</b> | <b>6,718</b>  | <b>10,000</b> | <b>10,000</b> | <b>10,000</b> |
|                                         |                                     |               |               |               |               |               |               |
|                                         |                                     |               |               |               |               |               |               |
|                                         |                                     |               |               |               |               |               |               |
| ACCOUNT CATEGORY                        |                                     | 2024 Inc/Exp  | RECOMM        | 2025 Inc/Exp  | PRELIM        | RECOMM        | ADOPTED       |
|                                         |                                     | 12 Months     | 2025/2026     | 12 Months     | 2025/2026     | 2025/2026     | 2025/2026     |
|                                         |                                     |               |               |               |               |               |               |
| <b>6-4000</b>                           | <b>OFFICE EXPENSES</b>              |               |               |               |               |               |               |
| 6-4001                                  | SUPPLIES                            | 4,313         |               | 10,230        |               |               |               |
| 6-4003                                  | MISCELLANEOUS EXPENSES              | 4,702         |               | 25            |               |               |               |
| <b>TOTAL OFFICE EXPENSES</b>            |                                     | <b>9,015</b>  | <b>10,000</b> | <b>10,256</b> | <b>12,000</b> | <b>12,000</b> | <b>12,000</b> |
|                                         |                                     |               |               |               |               |               |               |
| <b>6-4100</b>                           | <b>PROFESSIONAL SERVICES</b>        |               |               |               |               |               |               |
| 6-4101                                  | AUDIT/CONSULTING                    | 13,888        |               | 13,255        |               |               |               |
| 6-4102                                  | COUNTY SERVICES                     | 9,805         |               | 7,734         |               |               |               |
| 6-4103                                  | CONSULTANT/MISC/FINANCE CHRGS       | 16,649        |               | 21,292        |               |               |               |
| <b>TOTAL PROFESSIONAL SERVICES</b>      |                                     | <b>40,342</b> | <b>50,000</b> | <b>42,282</b> | <b>50,000</b> | <b>50,000</b> | <b>50,000</b> |
|                                         |                                     |               |               |               |               |               |               |
| <b>6-4200</b>                           | <b>PUBLICATIONS/LEGAL NOTICES</b>   |               |               |               |               |               |               |
| 6-4201                                  | PUBLICATIONS/LEGAL NOTICES          | 2,204         |               | 4,864         |               |               |               |
| <b>TOTAL PUBLICATIONS/LEGAL NOTICES</b> |                                     | <b>2,204</b>  | <b>3,000</b>  | <b>4,864</b>  | <b>3,000</b>  | <b>3,000</b>  | <b>3,000</b>  |

| <b>6-4300</b>                             | <b>RENTAL EQUIPMENT</b>           |                           |                     |                           |                     |                     |                      |
|-------------------------------------------|-----------------------------------|---------------------------|---------------------|---------------------------|---------------------|---------------------|----------------------|
| 6-4301                                    | PROGRAM EQUIPMENT                 | 0                         |                     | 0                         |                     |                     |                      |
| 6-4302                                    | MAINTENANCE EQUIPMENT             | 3,030                     |                     | 7,075                     |                     |                     |                      |
| 6-4303                                    | FACILITY EQUIPMENT                | 874                       |                     | 1,358                     |                     |                     |                      |
| 6-4304                                    | OFFICE EQUIPMENT                  | 2,621                     |                     | 2,782                     |                     |                     |                      |
| <b>TOTAL RENTAL EQUIPMENT</b>             |                                   | <b>6,524</b>              | <b>6,000</b>        | <b>11,214</b>             | <b>15,000</b>       | <b>15,000</b>       | <b>15,000</b>        |
|                                           |                                   |                           |                     |                           |                     |                     |                      |
| <b>6-4400</b>                             | <b>SMALL TOOLS</b>                |                           |                     |                           |                     |                     |                      |
| 6-4401                                    | SMALL TOOLS                       | 264                       |                     | 15                        |                     |                     |                      |
| <b>TOTAL SMALL TOOLS</b>                  |                                   | <b>264</b>                | <b>500</b>          | <b>15</b>                 | <b>500</b>          | <b>500</b>          | <b>500</b>           |
|                                           |                                   |                           |                     |                           |                     |                     |                      |
| <b>6-4500</b>                             | <b>PROGRAM AWARDS</b>             |                           |                     |                           |                     |                     |                      |
| <b>6-4501</b>                             | <b>AWARDS</b>                     |                           |                     |                           |                     |                     |                      |
| 6-4502                                    | YOUTH BASEBALL                    | 4,580                     |                     | 2,856                     |                     |                     |                      |
| 6-4503                                    | YOUTH BASKETBALL                  | 1,484                     |                     | 1,455                     |                     |                     |                      |
| 6-4504                                    | YOUTH SOCCER                      | 1,829                     |                     | 2,142                     |                     |                     |                      |
| 6-4505                                    | YOUTH CROSS COUNTRY               | 90                        |                     | 2,275                     |                     |                     |                      |
| 6-4506                                    | DANCE                             | 0                         |                     | 0                         |                     |                     |                      |
| 6-4507                                    | ADULT SOFTBALL                    | 0                         |                     | 0                         |                     |                     |                      |
| 6-4508                                    | CHEERLEADING CLINIC               | 519                       |                     | 1,821                     |                     |                     |                      |
| 6-4512                                    | YOUTH VOLLEYBALL                  | 529                       |                     | 984                       |                     |                     |                      |
| 6-4514                                    | FLAG FOOTBALL                     | 813                       |                     | 802                       |                     |                     |                      |
| 6-4519                                    | YOUTH WRESTLING                   | 0                         |                     | 20                        |                     |                     |                      |
| 6-4520                                    | MARTIAL ARTS                      | 0                         |                     | 0                         |                     |                     |                      |
| 6-4522                                    | MISC AWARDS                       | 129                       |                     | 56                        |                     |                     |                      |
| <b>TOTAL PROGRAM AWARDS</b>               |                                   | <b>9,973</b>              | <b>10,000</b>       | <b>12,410</b>             | <b>15,000</b>       | <b>15,000</b>       | <b>15,000</b>        |
|                                           |                                   |                           |                     |                           |                     |                     |                      |
|                                           |                                   |                           |                     |                           |                     |                     |                      |
| ACCOUNT CATEGORY                          |                                   | 2024 Inc/Exp<br>12 Months | RECOMM<br>2025/2026 | 2025 Inc/Exp<br>12 Months | PRELIM<br>2025/2026 | RECOMM<br>2025/2026 | ADOPTED<br>2025/2026 |
|                                           |                                   |                           |                     |                           |                     |                     |                      |
| <b>6-4550</b>                             | <b>PROGRAM EQUIPMENT/SUPPLIES</b> |                           |                     |                           |                     |                     |                      |
| 6-4551                                    | YOUTH BASEBALL                    | 9,445                     |                     | 14,739                    |                     |                     |                      |
| 6-4552                                    | YOUTH BASKETBALL                  | 7,155                     |                     | 2,943                     |                     |                     |                      |
| 6-4553                                    | YOUTH SOCCER                      | 3,581                     |                     | 4,589                     |                     |                     |                      |
| 6-4554                                    | YOUTH FLAG FOOTBALL               | 1,995                     |                     | 1,227                     |                     |                     |                      |
| 6-4555                                    | YOUTH CROSS COUNTRY               | 2,314                     |                     | 1,980                     |                     |                     |                      |
| 6-4556                                    | TRACK & FIELD                     | 0                         |                     | 0                         |                     |                     |                      |
| 6-4557                                    | VOLLEYBALL                        | 1,543                     |                     | 1,862                     |                     |                     |                      |
| 6-4562                                    | SPECIAL EVENTS                    | 0                         |                     | 69                        |                     |                     |                      |
| 6-4564                                    | WRESTLING                         | 598                       |                     | 1,425                     |                     |                     |                      |
| 6-4565                                    | WINTER BREAK                      | 0                         |                     | 0                         |                     |                     |                      |
| 6-4569                                    | FUN SKILLS                        | 953                       |                     | 0                         |                     |                     |                      |
| 6-4570                                    | GUJAR                             | 0                         |                     | 0                         |                     |                     |                      |
| 6-4571                                    | ART                               | 0                         |                     | 0                         |                     |                     |                      |
| 6-4574                                    | Fun & Fit Summer Camp             | 0                         |                     | 0                         |                     |                     |                      |
| 6-4575                                    | ADULT SOFTBALL                    | 0                         |                     | 0                         |                     |                     |                      |
| 6-4579                                    | CHEERLEADING                      | 1,092                     |                     | 0                         |                     |                     |                      |
| 6-4580                                    | MARTIAL ARTS                      | 0                         |                     | 0                         |                     |                     |                      |
| 6-4582                                    | WEIGHT ROOM                       | 38                        |                     | 0                         |                     |                     |                      |
| 6-4584                                    | CHRISTMAS RUN                     | 4,029                     |                     | 0                         |                     |                     |                      |
| 6-4586                                    | TENNIS                            | 0                         |                     | 0                         |                     |                     |                      |
| 6-4587                                    | DANCE                             | 0                         |                     | 0                         |                     |                     |                      |
| 6-4593                                    | YOGA                              | 0                         |                     | 0                         |                     |                     |                      |
| 6-4595                                    | MEDIA                             | 0                         |                     | 0                         |                     |                     |                      |
| 6-4596                                    | MISC. SUPPLIES                    | 301                       |                     | 620                       |                     |                     |                      |
| 6-4597                                    | NEWSLETTER                        | 644                       |                     | 281                       |                     |                     |                      |
| <b>TOTAL PROGRAM SUPPLIES/EQUIP</b>       |                                   | <b>33,688</b>             | <b>35,000</b>       | <b>29,736</b>             | <b>35,000</b>       | <b>35,000</b>       | <b>35,000</b>        |
|                                           |                                   |                           |                     |                           |                     |                     |                      |
| <b>6-4600</b>                             | <b>FESTIVAL ACCT</b>              |                           |                     |                           |                     |                     |                      |
| 6-4601                                    | Cinco de Mayo                     | 268                       | 0                   | 125                       |                     |                     |                      |
| 6-4602                                    | 4TH OF JULY                       | 3,550                     | 0                   | 2,825                     |                     |                     |                      |
| 6-4603                                    | FALL FESTIVAL                     | 1,856                     | 0                   | 0                         |                     |                     |                      |
| 6-4604                                    | CHRISTMAS FESTIVAL                | 2,465                     | 0                   | 2,500                     |                     |                     |                      |
| <b>TOTAL McFARLAND ACTIVITIES COMMITT</b> |                                   | <b>8,139</b>              | <b>10,000</b>       | <b>5,450</b>              | <b>5,000</b>        | <b>5,000</b>        | <b>5,000</b>         |

|                                     |                                |                           |                     |                           |                     |                     |                      |
|-------------------------------------|--------------------------------|---------------------------|---------------------|---------------------------|---------------------|---------------------|----------------------|
| 6-4700                              | TRANSPORTATION                 |                           |                     |                           |                     |                     |                      |
| 6-4701                              | DISTRICT VEHICLES              | 11,259                    |                     | 8,233                     |                     |                     |                      |
| 6-4703                              | MILEAGE REIMBURSE/PERSON       | 0                         |                     | 0                         |                     |                     |                      |
| TOTAL TRANSPORTATION                |                                | 11,259                    | 12,000              | 8,233                     | 10,000              | 10,000              | 10,000               |
| 6-4800                              | ADMINISTRATIVE BUSINESS        |                           |                     |                           |                     |                     |                      |
| 6-4801                              | CONFERENCES                    | 3,823                     |                     | 412                       |                     |                     |                      |
| 6-4802                              | STAFF/MEETINGS/FUNCTIONS       | 2,485                     |                     | 999                       |                     |                     |                      |
| TOTAL ADMINISTRATIVE BUSINESS       |                                | 6,308                     | 6,000               | 1,410                     | 2,500               | 2,500               | 2,500                |
| 6-4900                              | UTILITIES                      |                           |                     |                           |                     |                     |                      |
| 6-4901                              | WATER/SHER PK 40801/318        | 7,030                     |                     | 6,497                     |                     |                     |                      |
| 6-4902                              | WATER/MCntr 60601/#/440 (SHER) | 7,101                     |                     | 8,186                     |                     |                     |                      |
| 6-4903                              | WATER/BR PK 438801/#1640       | 21,685                    |                     | 30,729                    |                     |                     |                      |
| 6-4904                              | PGE                            | 51,307                    |                     | 47,500                    |                     |                     |                      |
| 6-4905                              | EDISON CO (B.R.)               | 5,689                     |                     | 5,718                     |                     |                     |                      |
| 6-4906                              | THE GAS CO (POOL/GYM)          | 1,813                     |                     | 823                       |                     |                     |                      |
| 6-4907                              | THE GAS CO (M.C.)              | 1,285                     |                     | 1,388                     |                     |                     |                      |
| 6-4908                              | PGE (RITCHEY PK)               | 3,178                     |                     | 3,232                     |                     |                     |                      |
| 6-4909                              | WATER/RITCHEY PARK #778        | 6,634                     |                     | 7,796                     |                     |                     |                      |
| 6-4911                              | PG&E - CARIBE PARK             | 3,751                     |                     | 3,200                     |                     |                     |                      |
| 6-4912                              | WATER/ CARIBE #3513            | 9,282                     |                     | 10,387                    |                     |                     |                      |
| 6-4913                              | PG&E - LIONS PARK              | 0                         |                     | 0                         |                     |                     |                      |
| TOTAL UTILITIES                     |                                | 118,755                   | 150,000             | 125,457                   | 150,000             | 150,000             | 150,000              |
| TOTAL CLASS II                      |                                | 386,951                   | 499,640             | 391,005                   | 483,000             | 483,000             | 483,000              |
|                                     |                                |                           |                     |                           |                     |                     |                      |
| ACCOUNT CATEGORY                    |                                | 2024 Inc/Exp<br>12 Months | RECOMM<br>2025/2026 | 2025 Inc/Exp<br>12 Months | PRELIM<br>2025/2026 | RECOMM<br>2025/2026 | ADOPTED<br>2025/2026 |
| CLASS III -- IMPROVEMENTS/EQUIPMENT |                                |                           |                     |                           |                     |                     |                      |
| 6-5000                              | IMPROVEMENTS                   |                           |                     |                           |                     |                     |                      |
| 6-5002                              | RITCHEY PARK                   | 7,374                     |                     | 0                         |                     |                     |                      |
| 6-5003                              | MAINTENANCE PROJECTS           | 25,486                    |                     | 0                         | 0                   |                     |                      |
| 6-5007                              | LIONS PARK                     | 0                         |                     | 4,568                     |                     |                     |                      |
| 6-5008                              | DEVELOPER FEES                 | 7,476                     |                     | 21,552                    |                     |                     |                      |
| 6-5009                              | ZION BANK LOAN                 | 40,641                    |                     | 40,641                    |                     |                     |                      |
| 6-5010                              | WONDERFUL GRANT                | 89,470                    |                     | 0                         |                     |                     |                      |
| 6-5011                              | GYM GRANT                      | 82                        |                     | 82                        | 0                   |                     | 0                    |
| TOTAL IMPROVEMENTS                  |                                | 170,529                   | 50,000              | 66,843                    | 50,000              | 50,000              | 50,000               |
| 6-5100                              | EQUIPMENT                      |                           |                     |                           |                     |                     |                      |
| 6-5101                              | OFFICE EQUIPMENT               | 191                       |                     | 0                         |                     |                     |                      |
| 6-5102                              | GROUNDS/MAINT EQUIPMENT        | 0                         |                     | (21,759)                  |                     |                     |                      |
| TOTAL EQUIPMENT                     |                                | 191                       | 2,000               | (21,759)                  | 2,000               | 2,000               | 2,000                |
| TOTAL CLASS III                     |                                | 170,720                   | 52,000              | 45,084                    | 52,000              | 52,000              | 52,000               |
| CLASS IV -- PROGRAM RESERVE         |                                |                           |                     |                           |                     |                     |                      |
| 6-5150                              | EQUIPMENT/PROGRAM RESERVE      |                           |                     |                           |                     |                     |                      |
| 6-5151                              | EQUIPMENT/PROGRAM RESERVE      | 0                         |                     | 0                         | 0                   |                     |                      |
| TOTAL PROGRAM RESERVE               |                                | 0                         | 0                   | 0                         | 0                   | 0                   | 0                    |
| TOTAL CLASS IV                      |                                | 0                         | 0                   | 0                         | 0                   | 0                   | 0                    |
| CLASS V -- GENERAL RESERVE          |                                |                           |                     |                           |                     |                     |                      |
| 6-5175                              | GENERAL RESERVE                |                           |                     |                           |                     |                     |                      |
| 6-5176                              | GENERAL RESERVE                | 0                         | 0                   | 0                         | 0                   |                     |                      |
| TOTAL GENERAL RESERVE               |                                | 0                         | 0                   | 0                         | 0                   |                     | 0                    |

|                                   |               |                  |                  |                  |                  |                  |                  |
|-----------------------------------|---------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>TOTAL CLASS V</b>              |               | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| <b>OTHER INCOME/OTHER EXPENSE</b> |               |                  |                  |                  |                  |                  |                  |
| 6-5400                            | FOUNDATION    | 135              | 0                | 0                | 0                | 0                | 0                |
| 9-000                             | OTHER EXPENSE | 8,012            | 0                | 0                | 0                | 0                | 0                |
| <b>TOTAL EXPENSES</b>             |               | <b>1,457,477</b> | <b>1,372,014</b> | <b>1,191,440</b> | <b>1,213,626</b> | <b>1,213,626</b> | <b>1,217,861</b> |