

**AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA
WEDNESDAY, OCTOBER 22, 2025, 10:30 AM
CANYON VIEW COMMUNITY CENTER, BOARD ROOM
471 MAIDU DRIVE
AUBURN, CA**

Materials related to an item on this Agenda submitted to the District after distribution of the agenda packet are available for public inspection by contacting the District Administrator at kmuscott@auburnrec.com or by calling (530) 537-2186 (M-F).

The public may participate in the meeting in-person or through Zoom. The link for this meeting is <https://us06web.zoom.us/j/82037313474>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 820 3731 3474 to participate.

People using the Zoom website will be able to see and hear the Committee, and the Committee will be able to hear the public. The Committee will not receive any visual/video from the public. This is done to avoid inappropriate visual content at the meeting.

Questions and comments can be sent via email to the District Administrator no later than one hour before the meeting. These emails will be read aloud at the meeting and responded to accordingly. Emails can be sent during the meeting, and staff will work to ensure that all are read, however the best way to have your comment heard is through the Zoom meeting or the associated phone number.

If you are a person with a disability and need an accommodation to participate in the District's programs, services, activities and meetings, contact Kahl Muscott at (530) 537-2186 or kmuscott@auburnrec.com at least 48 hours in advance to request an auxiliary aid or accommodation.

1.0 CALL TO ORDER

Lynch ____ Ingle ____

2.0 AGENDA REVIEW, CHANGES, AND APPROVAL

3.0 PUBLIC COMMENT – This is the time wherein any person may comment on any item not on the agenda within the subject matter jurisdiction of the Committee Chairperson, please state your name and address for the record (optional). There is a time limitation of three minutes.

4.0 BUSINESS

**4.1 Approval of Minutes from September 17, 2025 Standing Finance Meeting
(Pages 3-5)**

Recommendation: Review and approve minutes.

4.2 Review of Cash Requirements for September, 2025 (Pages 6-10)

Recommendation: Review and approve cash requirements for September, 2025, forward to the consent calendar for review and approval.

4.3 Review of Financials – September (Pages 11-39)

Recommendation: Review and approve Financials for September, 2025, forward to the consent calendar for review and approval.

4.4 Resolution #2025-25: Mid-Year Budget Revision for Fiscal Year 2025-2026 (Pages 40-70)

Shall the Auburn Area Recreation and Park District approve the Mid-Year 2025-2026 revised budget and adopt Resolution #2025-26?

4.5 PUBLIC HEARING: Proposed Fee Increases: Facility and Field Rentals; Public Swim (Pages 71-85)

Shall the Auburn Area Recreation and Park District (ARD) increase fees for the rental of facilities and fields, and increase the entry fee for public swim for FY26/27– FY29/30?

Discussion Items:

1. Financial Sustainability (Pages 87-91)
2. County Mitigation Fund, \$518,320
3. City Mitigation Fund, \$387,233, with \$147,233, that is not encumbered
4. California CLASS as of September 30, 2025 (Pages 92-95)
5. Placer County Investment Report as of June 30, 2025 (Pages 96-110)

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

None.

ADJOURNMENT

AUBURN AREA RECREATION AND PARK DISTRICT
This agenda is hereby certified to have been posted as follows:

Oct 17, 2025
Date

1:30 pm
Time

Cathy Wayford
Secretary to the Board

SECTION: 4.0

**ITEM: 4.1 APPROVAL OF MINUTES FROM SEPTEMBER,
2025 STANDING FINANCE MEETING**

DESCRIPTION: SEE ATTACHED MINUTES

INFORMATION:

**STAFF
RECOMMENDATION: REVIEW AND APPROVE**

FISCAL IMPACT:

**Auburn Area Recreation and Park District
Meeting Minutes
of the Standing Finance Committee
Wednesday, September 17, 2025 at 12:30 PM
Canyon View Community Center, Board Room
471 Maidu Drive
Auburn, California 95603**

1.0 CALL TO ORDER

The meeting of the Standing Finance Committee was called to order at 12:33 PM.

ROLL CALL

Chairperson Ingle was present. Vice-Chairperson Lynch was absent.

2.0 AGENDA REVIEW, CHANGES AND APPROVAL

The agenda was approved by Chairperson Ingle as written.

3.0 PUBLIC COMMENT- This is the time wherein any person may comment on an item not on the agenda within the subject matter jurisdiction of the Committee. After you are recognized by the Committee Chairperson, please state your name and address for the record (optional). There is a time limitation of three minutes.

None.

4.0 BUSINESS

4.1 Approval of Minutes from August, 2025 Standing Finance Meeting

Chairperson Ingle approved the minutes from the August 18, 2025 Standing Finance Meeting.

4.2 Review of Cash Requirements for August, 2025

Chairperson Ingle moved to approve the Cash Requirements for August and forwarded this item to the consent calendar for review and approval.

4.3 Review of Financials - August

Chairperson Ingle moved to approve the Review of Financials – August and forwarded this item to the consent calendar for review and approval.

4.4 Request for Authorization to Contract for Accounting Software Implementation

Chairperson Ingle moved to approve the Request for Authorization to Contract for Accounting Software Implementation with the recommended changes and forwarded this item to the Board of Directors for review and approval.

4.5 Amendment of the Obsolescence List

Chairperson Ingle moved to approve the Amendment of the Obsolescence List and forwarded this item to the Board of Directors for review and approval.

Discussion Items:

1. County Mitigation Fund, \$518,320 – this item was not discussed.
2. City Mitigation Fund, current balance \$199,105, all funds allocated – this item was not discussed.
3. California CLASS- this item was discussed. Chairperson Ingle would be interested in moving more money into California CLASS.
4. Placer County Investment Report as of June 30, 2025 – this item was not discussed.
5. CEPPT Account Update Summary as of June 30, 2025 – this item was not discussed.

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

Chairperson Ingle wanted to know when the Bocce Ball boards and flooring would be repaired. The boards are warped and the flooring is torn in places.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

None.

ADJOURNED

As there was no further business, the meeting was adjourned at 1:10 PM.

Cathy W. Jorgensen
Board Secretary

Sept. 18, 2025
Date

SECTION: 4.0

**ITEM: 4.2 REVIEW OF CASH REQUIREMENTS FOR
SEPTEMBER, 2025**

DESCRIPTION: SEE ATTACHMENT

INFORMATION:

**STAFF
RECOMMENDATION: REVIEW AND APPROVE, FORWARD TO THE
BOARD OF DIRECTORS FOR REVIEW AND
APPROVAL**

**SEE ATTACHED LISTING
OF EXPENSES: \$150,943.10**

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

Ranges:	From:	To:	From:	To:
Check Number	First	Last	Check Date	9/1/2025
Vendor ID	First	Last	Checkbook ID	COMM 1ST
Vendor Name	First	Last		9/30/2025
				COMM 1ST

Sorted By: Check Number

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
28063	1099-256	Healing Pastures, Inc.	9/5/2025	COMM 1ST	PMCHK00003216	\$120.00
28064	A0014	AT&T	9/5/2025	COMM 1ST	PMCHK00003216	\$90.72
28065	A0018	Auburn Chamber of Commerce	9/5/2025	COMM 1ST	PMCHK00003216	\$500.00
28066	A0051	Anderson's Sierra Pipe Co.	9/5/2025	COMM 1ST	PMCHK00003216	\$130.35
28067	F0015.	Folsom Lock & Key	9/5/2025	COMM 1ST	PMCHK00003216	\$4,568.95
28068	G0027	Giuliani & Kull - Auburn Inc.	9/5/2025	COMM 1ST	PMCHK00003216	\$1,000.00
28069	K0031	Keller Supply Company	9/5/2025	COMM 1ST	PMCHK00003216	\$1,479.32
28070	M0013	Meadow Vista Hardware	9/5/2025	COMM 1ST	PMCHK00003216	\$9.63
28071	M0019	Kahl Muscott	9/5/2025	COMM 1ST	PMCHK00003216	\$279.30
28072	M0098	Meadow Vista County Water Dist	9/5/2025	COMM 1ST	PMCHK00003216	\$2,810.98
28073	P0005	Placer County Water Agency	9/5/2025	COMM 1ST	PMCHK00003216	\$1,480.82
28074	P0007	Pacific Gas & Electric Company	9/5/2025	COMM 1ST	PMCHK00003216	\$1,150.00
28075	P0058	Pitney Bowes Inc	9/5/2025	COMM 1ST	PMCHK00003216	\$168.94
28076	R0025	Rotary Club of Auburn	9/5/2025	COMM 1ST	PMCHK00003216	\$22.00
28077	R0072	Robinson Sand & Gravel	9/5/2025	COMM 1ST	PMCHK00003216	\$105.64
28078	R0073	NAPA Auto Parts	9/5/2025	COMM 1ST	PMCHK00003216	\$9.11
28079	S0103	SCI Consulting Group	9/5/2025	COMM 1ST	PMCHK00003216	\$2,703.15
28080	TEMPH	Natalie Hannah	9/5/2025	COMM 1ST	PMCHK00003216	\$33.00
28081	TEMPP	Placer Hills Union School Dist	9/5/2025	COMM 1ST	PMCHK00003216	\$196.00
28082	W0054	Wizix Technology Group	9/5/2025	COMM 1ST	PMCHK00003216	\$53.55
28083	1099-271	Koelsch, Anthony dba Kelpo Se	9/12/2025	COMM 1ST	PMCHK00003217	\$2,032.00
28084	1099-295	Juli Land-Marx	9/12/2025	COMM 1ST	PMCHK00003217	\$1,800.00
28085	A0001	Recology Auburn Placer	9/12/2025	COMM 1ST	PMCHK00003217	\$2,041.98
28086	A0018	Auburn Chamber of Commerce	9/12/2025	COMM 1ST	PMCHK00003217	\$300.00
28087	A0027	Recology Auburn Placer	9/12/2025	COMM 1ST	PMCHK00003217	\$1,437.73
28088	A0051	Anderson's Sierra Pipe Co.	9/12/2025	COMM 1ST	PMCHK00003217	\$61.81
28089	A0115	Auburn Hardware & Rental LLC	9/12/2025	COMM 1ST	PMCHK00003217	\$80.39
28090	C0061	California Computer Services	9/12/2025	COMM 1ST	PMCHK00003217	\$320.00
28091	D0010	Diamond Pacific	9/12/2025	COMM 1ST	PMCHK00003217	\$15.28
28092	F0015.	Folsom Lock & Key	9/12/2025	COMM 1ST	PMCHK00003217	\$84.80
28093	K0010	Knorr Systems, Inc.	9/12/2025	COMM 1ST	PMCHK00003217	\$1,349.31
28094	K0031	Keller Supply Company	9/12/2025	COMM 1ST	PMCHK00003217	\$2,123.13
28095	K0092	KYA Services	9/12/2025	COMM 1ST	PMCHK00003217	\$55,669.40
28096	N0045	Near U CO2	9/12/2025	COMM 1ST	PMCHK00003217	\$272.05
28097	N0048	Normac, Inc.	9/12/2025	COMM 1ST	PMCHK00003217	\$266.80
28098	Q0003	Quality Automotive	9/12/2025	COMM 1ST	PMCHK00003217	\$360.53
28099	R0025	Rotary Club of Auburn	9/12/2025	COMM 1ST	PMCHK00003217	\$22.00
28100	R0065	River City Rentals	9/12/2025	COMM 1ST	PMCHK00003217	\$250.88
28101	R0073	NAPA Auto Parts	9/12/2025	COMM 1ST	PMCHK00003217	\$201.60
28102	S0050	Sierra Safety	9/12/2025	COMM 1ST	PMCHK00003217	\$32.69
28103	S0143	SMOA	9/12/2025	COMM 1ST	PMCHK00003217	\$1,292.00
28104	S1007	Stationary Engineers, Local 39	9/12/2025	COMM 1ST	PMCHK00003217	\$455.05
28105	T0009	Securitas Technology Corpratio	9/12/2025	COMM 1ST	PMCHK00003217	\$465.87
28106	T0055	TimeClock Plus, LLC	9/12/2025	COMM 1ST	PMCHK00003217	\$2,270.52
28107	U0034	Greater Sacramento Softball As	9/12/2025	COMM 1ST	PMCHK00003217	\$2,330.00
28108	U0035	U.S.Bank Equipment Finance	9/12/2025	COMM 1ST	PMCHK00003217	\$171.41
28109	W0001	Walker's Office Supplies, Inc.	9/12/2025	COMM 1ST	PMCHK00003217	\$1,631.16
28110	W0044	Wave	9/12/2025	COMM 1ST	PMCHK00003217	\$1,271.74
28111	W0054	Wizix Technology Group	9/12/2025	COMM 1ST	PMCHK00003217	\$97.65
28112	1099-269	Deborah Lynn	9/19/2025	COMM 1ST	PMCHK00003219	\$292.50
28113	1099-375	Jennifer Rogers	9/19/2025	COMM 1ST	PMCHK00003219	\$627.25
28114	1099-376	Joanna Britt	9/19/2025	COMM 1ST	PMCHK00003219	\$336.70
28115	F0038	Fastenal Company	9/19/2025	COMM 1ST	PMCHK00003219	\$828.57
28116	G0027	Giuliani & Kull - Auburn Inc.	9/19/2025	COMM 1ST	PMCHK00003219	\$225.00
28117	H0056	Humana Dental Ins. Co	9/19/2025	COMM 1ST	PMCHK00003219	\$2,628.15
28118	P0007	Pacific Gas & Electric Company	9/19/2025	COMM 1ST	PMCHK00003219	\$12,165.45

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
28119	R0025	Rotary Club of Auburn	9/19/2025	COMM 1ST	PMCHK00003219	\$22.00
28120	R0056	Tricia Ruff	9/19/2025	COMM 1ST	PMCHK00003219	\$27.32
28121	S0025	Sierra Pacific Turf Supply, In	9/19/2025	COMM 1ST	PMCHK00003219	\$1,956.12
28122	S0094	Manouch Shirvanioun	9/19/2025	COMM 1ST	PMCHK00003219	\$49.00
28123	S1000	State Of California/DOJ	9/19/2025	COMM 1ST	PMCHK00003219	\$148.00
28124	TEMPB	Kurt Bertilson	9/19/2025	COMM 1ST	PMCHK00003219	\$351.48
28125	TEMPC	Carolyn Crane	9/19/2025	COMM 1ST	PMCHK00003219	\$90.00
28126	TEMPD	Nora Davis	9/19/2025	COMM 1ST	PMCHK00003219	\$80.00
28127	TEMPH	Matt Hendrickson	9/19/2025	COMM 1ST	PMCHK00003219	\$145.00
28128	TEMPM	Brian Mancebo	9/19/2025	COMM 1ST	PMCHK00003219	\$80.00
28129	TEMPN	Kimberly Neumann	9/19/2025	COMM 1ST	PMCHK00003219	\$90.00
28130	TEMPR	Jolene Raymond	9/19/2025	COMM 1ST	PMCHK00003219	\$90.00
28131	TEMPS	Amy Shriver	9/19/2025	COMM 1ST	PMCHK00003219	\$80.00
28132	TEMPW	Lisa Willis	9/19/2025	COMM 1ST	PMCHK00003219	\$80.00
28133	W0003	Warehouse Paint Incorporated	9/19/2025	COMM 1ST	PMCHK00003219	\$30.88
28134	U0019	US Bank	9/19/2025	COMM 1ST	PMCHK00003220	\$11,302.87
28135	H0062	Home Depot Pro	9/19/2025	COMM 1ST	PMCHK00003221	\$189.62
28136	TEMPC	California Bluegrass Associati	9/19/2025	COMM 1ST	PMCHK00003221	\$50.00
28137	TEMPH	Daryl Hensler	9/19/2025	COMM 1ST	PMCHK00003221	\$80.00
28138	TEMPM	Anne Marzo	9/19/2025	COMM 1ST	PMCHK00003221	\$80.00
28139	TEMPS	Dan Slifer	9/19/2025	COMM 1ST	PMCHK00003221	\$90.00
28140	W0001	Walker's Office Supplies, Inc.	9/19/2025	COMM 1ST	PMCHK00003221	\$228.12
28141	TEMPC	Julie Crow-Petersen	9/19/2025	COMM 1ST	PMCHK00003222	\$144.00
28142	TEMPM	Miranda Mraz	9/19/2025	COMM 1ST	PMCHK00003222	\$80.00
28143	TEMPS	Austin Steinbach	9/19/2025	COMM 1ST	PMCHK00003222	\$80.00
28144	1099-271	Koelsch, Anthony dba Kelpro Se	9/26/2025	COMM 1ST	PMCHK00003223	\$2,001.00
28145	A0115	Auburn Hardware & Rental LLC	9/26/2025	COMM 1ST	PMCHK00003223	\$180.10
28146	B0078	Buckmaster Office Solutions	9/26/2025	COMM 1ST	PMCHK00003223	\$129.28
28147	B0080	BearPrint Industries	9/26/2025	COMM 1ST	PMCHK00003223	\$3,619.69
28148	C0111	Cal.net	9/26/2025	COMM 1ST	PMCHK00003223	\$66.94
28149	C0113	Cooks Portable Toilets & Septi	9/26/2025	COMM 1ST	PMCHK00003223	\$765.00
28150	C0143	CleanTec	9/26/2025	COMM 1ST	PMCHK00003223	\$708.48
28151	D0010	Diamond Pacific	9/26/2025	COMM 1ST	PMCHK00003223	\$35.01
28152	L0039	Leaf	9/26/2025	COMM 1ST	PMCHK00003223	\$159.80
28153	N0012	Nevada Irrigation District	9/26/2025	COMM 1ST	PMCHK00003223	\$813.08
28154	P0005	Placer County Water Agency	9/26/2025	COMM 1ST	PMCHK00003223	\$5,461.13
28155	P0023	PG&E	9/26/2025	COMM 1ST	PMCHK00003223	\$110.25
28156	Q0003	Quality Automotive	9/26/2025	COMM 1ST	PMCHK00003223	\$717.59
28157	R0025	Rotary Club of Auburn	9/26/2025	COMM 1ST	PMCHK00003223	\$22.00
28158	R0065	River City Rentals	9/26/2025	COMM 1ST	PMCHK00003223	\$119.33
28159	R0072	Robinson Sand & Gravel	9/26/2025	COMM 1ST	PMCHK00003223	\$5.36
28160	S0166	Sierra Snake Removal	9/26/2025	COMM 1ST	PMCHK00003223	\$350.00
28161	S0177	Simplot Turf and Horticulture	9/26/2025	COMM 1ST	PMCHK00003223	\$536.25
28162	S1007	Stationary Engineers, Local 39	9/26/2025	COMM 1ST	PMCHK00003223	\$481.80
28163	T0031	Turf Star, Inc.	9/26/2025	COMM 1ST	PMCHK00003223	\$1,158.95
28164	T1000	Transamerica Life Insurance	9/26/2025	COMM 1ST	PMCHK00003223	\$520.00
28165	TEMPC	Amy Cimino	9/26/2025	COMM 1ST	PMCHK00003223	\$35.00
28166	V0007	Verizon Wireless	9/26/2025	COMM 1ST	PMCHK00003223	\$859.45
28167	W0001	Walker's Office Supplies, Inc.	9/26/2025	COMM 1ST	PMCHK00003223	\$706.73
ACH345	1099-103	Terry Masten	9/5/2025	COMM 1ST	PMCHK00003215	\$260.00
ACH346	B0071	Mark Brunner	9/5/2025	COMM 1ST	PMCHK00003215	\$58.80
ACH347	C1011	Kasey Casl	9/5/2025	COMM 1ST	PMCHK00003215	\$18.90
ACH348	F0023	Jerry Fisher	9/5/2025	COMM 1ST	PMCHK00003215	\$44.10
ACH349	S0170	Diane Shaw	9/5/2025	COMM 1ST	PMCHK00003215	\$47.20
ACH350	W1006	Audrey Warren	9/5/2025	COMM 1ST	PMCHK00003215	\$102.16
ACH351	1099-218	Auburn Gymnastics Center	9/19/2025	COMM 1ST	PMCHK00003218	\$292.50
ACH352	1099-313	Alison Lloyd	9/19/2025	COMM 1ST	PMCHK00003218	\$1,060.80
ACH353	1099-374	Sarah Violet	9/19/2025	COMM 1ST	PMCHK00003218	\$90.00
ACH354	F0058	Foothill Karate-Do	9/19/2025	COMM 1ST	PMCHK00003218	\$802.75
ACH355	S0154	Mike Scheele	9/19/2025	COMM 1ST	PMCHK00003218	\$132.30
ACH356	W0045	Williams, Jesse	9/19/2025	COMM 1ST	PMCHK00003218	\$114.10

8

System: 9/26/2025 8:09:00 AM
User Date: 9/26/2025

Auburn Rec & Park
VENDOR CHECK REGISTER REPORT
Payables Management

Page: 3
User ID: D Shaw

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
-----						-----
Total Checks:	117				Total Amount of Checks:	\$150,943.10
						=====

Cash requirements: **Bank account transfers to 501c3**

Date	Reason	Amount
9/30/2025	Move Dead Fest revenue from ARD to the 501c3	\$6,370.00

SECTION: 4.0

ITEM: 4.3 REVIEW OF FINANCIALS FOR SEPTEMBER, 2025

DESCRIPTION: SEE ATTACHED

**INFORMATION: REVIEW AND APPROVE, FORWARD TO THE
CONSENT CALENDAR FOR REVIEW AND
APPROVAL**

FISCAL IMPACT: NONE

Prepared By: Veona Galbraith
Title: Administrative Services Manager
Date: 10.13.25

September Financials Summary Report

Period Covered: September 2025

Executive Summary

For the year 2025-2026, the Financials reflect the Final budget for 2025-2026. This report outlines key areas where actual financials deviated by **\$10,000** or more from the budget, both over and under budget.

Revenue Overview

- **Total Revenue:** \$3,607,136 YTD
- **Budgeted Revenue:** \$3,308,339 YTD
- **Variance:** **+\$298,797**

Significant Variances:

1. Park & Recreation Program Revenue

- **Actual:** \$1,021,984
- **Budgeted:** \$976,312
- **Variance:** **+\$45,672**
- **Explanation:** Recreations Services' Adult Softball program took in \$19,153 that was not budgeted for, Special Event Revenue/Sponsorships are coming in \$5,746 ahead and Youth Camps came in \$17,713 above budget.

2. Grants and Donations Revenue

- **Actual:** \$37,862
- **Budgeted:** \$12,753
- **Variance:** **+\$25,109**
- **Explanation:** Youth Services had unexpected grant funds of \$6,864, and Facilities and Grounds had In-kind donations from Sierra Little League for the ball field in Meadow Vista and Leadership Auburn for a combined total of \$17,889 for this year.

3. Interest/Investment Income

- Actual: \$99,954
- Budgeted: \$63,576
- Variance: **+\$36,378**

Expense Overview

- Total Expenses: \$3,527,498 YTD
- Budgeted Expenses: \$3,536,988 YTD
- Variance: **-9,490**

Significant Variances:

1. Operations & Supplies Expenses

- Actual: \$285,668
- Budgeted: \$312,445
- Variance: **-\$26,777**
- Explanation: Liability Expense is lower than anticipated, which is saving the District \$12,663 at this point. Gas expenses are currently below budget by \$10,062 (part of this is timing, as two gas bills will be paid in October).

2. Utilities

- Actual: \$122,218
- Budgeted: \$133,727
- Variance: **-\$11,509**
- Explanation: PGE has had some billing issues. We are currently paying late September billings in October.

3. Bldg. and Grounds Maintenance Expenses

- Actual: \$328,253
- Budgeted: \$316,038
- Variance: **+\$12,215**
- Explanation: Maintenance on Equipment is over by \$22,247, and the added maintenance at Meadow Vista Park has put us over by \$14,426. This and other accounts under budget will be addressed in the Mid-Year Revision.

4. Salaries Expense

- Actual: \$1,450,423
- Budgeted: \$1,470,314
- Variance: **-\$19,891**
- Explanation: Youth Services tightened up their Day Camp staffing schedule and the financials show a savings of \$32,604 in salaries.

5. Benefits & Payroll Costs

- **Actual:** \$675,706
- **Budgeted:** \$711,299
- **Variance:** **-\$35,593**
- **Explanation:** When wages are down, it has a direct impact on roll-ups. Even though Facilities and Grounds is pretty flush in wages, the loss of staff has created overtime. Benefits still show a savings since the District is not paying out for missing staff. The District's CalPERS Prefunding came in \$8,010 under CalPERS' estimate as a result of our contribution to the UFL. (Unfunded Liability) Lastly, the District's Workers' Comp was estimated slightly higher than our renewal rate saving the District here as well.

6. Capital Improvement Projects

- **Actual:** \$284,772
- **Budgeted:** \$211,300
- **Variance:** **+\$73,472**
- **Explanation:** The Marriott Meadows Project has moved forward, which was not in the original budget; however, funding will reimburse the District this fiscal year. The repairs on the Modular at Overlook Park were paid this month in the amount of \$55,669. CAPRI insurance will be reimbursing the District in the next 45-60 days.

Summary and Recommendations

Recommendations:

- Continue to offset overspending in Equipment Maintenance by cutting other maintenance line items.

PROFIT & LOSS

25/26 Approved Budget

	Approved Budget	% Of Total	Mid-Yr Revision	% Of Total	2025 September ACTUALS	Last Yr September Actuals	2025-26		2025-26		Last yr YTD ACTUALS
							25-26	YTD	BUDGET	YTD	
Operating Revenues											
Program Revenue	1,662,083	21%			111,449	26%	102,292	68%	1,021,984	976,312	913,772
Facility Revenue	228,189	3%			25,560	6%	21,787	14%	164,216	157,908	146,658
Misc. Revenue	75,187	1%			3,037	1%	4,606	3%	27,424	23,195	43,645
Grants & Donations	25,932	0%			11,028	3%	12,673	8%	37,862	12,753	46,946
Interest/Investment Income	109,528	1%			16,736	4%	10,179	7%	99,954	63,576	64,628
Equipment Reserve Transfers	211,015	3%			-	0%	-	0%	80,000	80,000	-
Future Cap, COVID & ADA Transfers	780,000	10%			-	0%	-	0%	20,400	20,400	-
Tax Revenue	4,569,432	57%			77,446	18%	-	0%	2,053,401	2,060,809	1,910,866
Atwood	31,249	0%			-	0%	-	0%	13,604	13,786	13,256
City Mitigation Transfers/Rev	200,000	3%			188,690	43%	-	0%	188,690	-	-
County Mitigation Revenue	85,000	1%			-	0%	-	0%	-	-	-
Total Operating Revenue	7,977,615	100%	-		433,946	100.0	151,537	100.0	3,707,535	3,408,739	3,139,771
Expenditures											
Program Expense	345,494	4%			14,016	3%	11,242	2%	173,025	165,662	152,366
Operating & Supplies	635,938	8%			38,012	8%	41,783	8%	285,668	312,445	281,812
Utilities Expense	325,707	4%			28,387	6%	32,734	6%	122,218	133,727	126,137
Professional Services	100,618	1%			6,624	1%	8,308	2%	54,638	56,208	49,739
Building & Grounds Maintenance	568,103	7%			35,244	7%	48,909	9%	328,253	316,038	295,484
Property Tax Admin.	80,013	1%			-	0%	-	0%	-	-	-
Wages	2,929,264	38%			232,703	47%	202,172	38%	1,450,423	1,470,314	1,396,199
Benefits & Payroll Costs	1,294,158	17%			83,601	17%	81,055	15%	675,706	711,299	635,277
Fixed Asset Expense	241,515	3%			-	0%	3,790	1%	80,700	87,900	80,989
Capital Improvement Projects	1,055,000	14%			56,894	11%	104,907	20%	284,772	211,300	270,955
Debt Services	167,105	2%			-	0%	-	0%	72,095	72,095	72,757
Total Expenditures	7,742,915	100%	-		495,481	100%	534,900	100%	3,527,498	3,536,988	3,361,715
Net Revenue Over Expenditures	\$ 234,700	2.94	\$ -		\$ (61,536)		(383,363)		\$180,037	(\$128,249)	(\$221,944)
Annual Contingency Reserve (1-2%)	\$ -		\$ -						Current Totals		Last yrs Totals
Annual Equip Replacement Reserve	\$ 120,000		\$ -						\$ 70,000		\$ 70,000
Future Capital Construction Reserve	\$ 50,000		\$ -						\$ 785,616		\$ 764,797
COVID Relief Funding	\$ -		\$ -						\$ 1,231,594		\$ 1,076,998
ADA Reserve	\$ 5,000		\$ -						\$ -		\$ 203,000
CEPPT/Prefunding	\$ 24,000		\$ -						\$ 23,009		\$ 13,009
TOTALS	\$ 35,700		\$ -						\$ 2,759,659		\$ 2,699,693

Balance Sheet

9/30/2025

	Current YTD
ASSETS	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	500.00
Cash Tills	130.00
First Foundation - Friends 501(c)(3)	21,005.73
First Foundation Bank	365,902.24
CLASS-Equipment Reserve	505,034.81
CLASS-Future Capital Construction	505,034.81
Placer County Treasure-General	395,470.51
Placer Co.- Equipment Repl Reserve	280,580.72
Placer Co.- Future Capital Construction	726,559.52
Placer Co - ADA Reserve	23,008.75
Less: Placer FMV offset	(14,904.09)
Placer Co. - Contingency Fund	70,000.00
Placer Co. - Arboretum Fund	15,613.73
Placer Co - Atwood Fund	524.42
Placer Co. - Atwood Equip Fund	1,496.08
Placer County Treasurer - City Trust	390,332.71
Accounts Receivable	28,513.33
Due From Other Governments	59,667.06
Due From Other Funds - Atwood	2,020.08
PCOE Receivables	13,793.00
ELOP Receivables	36,970.00
Lease Recievables - Current	35,293.00
Prepaid Expenses	266.75
Prepaid Liability Expense	60,032.25
Prepaid Workers Comp Insurance	88,975.88
Total Current Assets	3,611,821.29
<u>Non-Current Assets</u>	
CEPPT (CalPERS) Trust	649,439.94
Lease Receivables	36,823.00
Total Non-Current Assets	686,262.94
<u>Restricted Reserve Funds</u>	
Total Restricted Funds	0.00
<u>Fixed Assets</u>	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	11,192,210.76
Fixed Assets: Equipment	3,928,266.23
Fixed Assets: Computer Equipment & Software	70,252.13
Fixed Assets: Vehicles	438,473.65
Fixed Assets: Office Furniture & Rec Equipment	290,954.92
Construction In Progress	542,990.69
Less: Accumulated Depreciation	(9,162,326.65)
Total Fixed Assets	9,271,367.85
Deferred Outflows of Resources	
Pensions - Def Outflows of Resources	709,123.00
	709,123.00
TOTAL ASSETS	14,278,575.08

LIABILITIES AND NET PROFIT

Current Liabilities

Deferred Civic Rec Revenue	151,151.31
Prepaid Revenue	532.00
Unearned Civic Rec A/R Offset	18,783.53
User Credits Payable	10,097.19
State Checks Liability	860.96
Refundable Liability (Refunds)	1,072.00
PGE Tru-up payable	12,344.35
Due to Other Funds - General	2,020.08
Gift Certificates Unearned	69.90
Gift Certificates - Not Purchased (Prizes)	394.00
Prepaid Newcastle Discovery Club Revenue	3,785.00
Compensated Absences	238,698.13
Sales Tax Payable	87.00
Worker's Comp Payable	19,948.45
Lease Payable - Current	127,000.00

Total Current Liabilities **\$586,843.90**

Long Term Liabilities

Lease Payable - Sterling Bank	1,589,000.00
Net OPEB Liability	241,537.00
Net Pension Liability	1,382,607.00

Total Long Term Liabilities **3,213,144.00**

TOTAL LIABILITIES **3,799,987.90**

Deferred Inflows of Resources

Pensions - Def Inflows of Resources	70,662.00
OPEB - Def Inflows	212,287.00
Deferred Inflows - Leases	66,957.38

349,906.38

Net Position

Investments in Fixed Assets	7,555,368.00
RFB: Reserved City Mitigation	195,952.00
GFB: Youth Assistance Fund	75,788.73
General Fund Balance	557,746.44
RFB: COVID Relief Funding	4,649.00
DFB: Annual Equip Replacement Reserv.	640,580.72
DFB: Annual Contingency Reserve	70,000.00
DFB: Designated for Future Capital Construction	892,310.52
RFB: Arboretum Grant Fund	15,613.73
RFB: Atwood Reserves	524.00
RFB: Atwood Equip Fund	1,495.00
RFB: 501(c)(3) Fund	21,005.73
GFB: General Fund (ADA Reserve)	18,008.75
Net Profit (Loss)	79,638.18

Total Net Postion **\$10,128,680.80**

TOTAL LIABILITY AND NET POSITION **\$14,278,575.08**

Auburn Rec & ParkProfit & Loss - Summary
4/1/2025 To 9/30/2025

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services	111,448.88	1,021,984.08	976,312.00	45,672.08	104.68
Rents & Concessions	25,559.90	164,215.90	157,908.00	6,307.90	104.00
Miscellaneous Revenue	3,036.61	27,423.80	23,195.00	4,228.80	118.23
Grants & Donations	11,028.32	37,862.20	12,753.00	25,109.20	296.89
Interest Income	16,735.67	99,954.21	63,576.00	36,378.21	157.22
Project Revenue - Government	188,690.44	188,690.44	0.00	188,690.44	0.00
Taxes Revenue	77,446.00	2,067,005.07	2,074,595.00	(7,589.93)	99.63
TOTAL OPERATING REVENUE	\$433,945.82	\$3,607,135.70	\$3,308,339.00	\$298,796.70	109.03%
OTHER FINANCING SOURCES					
Transfer Funds from other sources	0.00	675,400.00	275,400.00	400,000.00	245.24
TOTAL OTHER FINANCING SOURCES	\$0.00	\$675,400.00	\$275,400.00	\$400,000.00	245.24%
TOTAL REVENUES	433,945.82	3,607,135.70	3,308,339.00	298,796.70	109.03
EXPENDITURES					
Program Expenses	14,016.40	173,024.67	165,662.00	7,362.67	104.44
Operations & Supplies Expense	38,011.66	285,667.82	312,445.00	(26,777.18)	91.43
Utilities Expense	28,386.54	122,218.45	133,727.00	(11,508.55)	91.39
Legal Expenses	0.00	2,400.00	3,176.00	(776.00)	75.57
Professional Services	6,623.85	52,237.66	53,032.00	(794.34)	98.50
Bldg & Grounds Maintenance	35,244.27	328,252.76	316,038.00	12,214.76	103.87
Salaries Expense	232,702.95	1,450,423.40	1,470,314.00	(19,890.60)	98.65
Benefits & Payroll Costs	83,600.70	675,705.53	711,299.00	(35,593.47)	95.00
Fixed Asset Expense	0.00	80,700.00	87,900.00	(7,200.00)	91.81
Capital Improvement Projects	56,894.40	284,772.43	211,300.00	73,472.43	134.77

Auburn Rec & Park
Profit & Loss - Summary
4/1/2025 To 9/30/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Debt Service	0.00	72,094.80	72,095.00	(0.20)	100.00
TOTAL EXPENDITURES	495,480.77	3,527,497.52	3,536,988.00	(9,490.48)	99.73
OTHER EXPENSING SOURCES					
Transfers Out	0.00	675,400.00	275,400.00	400,000.00	245.24
TOTAL OTHER EXPENSING SOURCES	0.00	675,400.00	275,400.00	400,000.00	245.24
TOTAL EXPENDITURES	\$495,480.77	\$3,527,497.52	\$3,536,988.00	(\$9,490.48)	99.73%
REVENUE OVER EXPENSES	(\$61,534.95)	\$79,638.18	(\$228,649.00)	\$308,287.18	(34.83)%
NET REVENUE OVER EXPENDITURES	(\$61,534.95)	\$79,638.18	(\$228,649.00)	\$308,287.18	(34.83)%

Auburn Rec & Park

Profit & Loss - Detail

4/1/2025 to 9/30/2025

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
OPERATING REVENUE					
Park & Recreation Services					
Aub Elem DSC Rev	15,734.00	57,984.50	50,363.00	7,621.50	115.13
Skyridge DSC Rev	28,322.00	106,511.19	113,291.00	(6,779.81)	94.02
Day Camp Skyridge Rev	3,386.40	46,210.40	49,800.00	(3,589.60)	92.79
Day Camp (REC) Rev	(441.02)	152,149.98	138,163.00	13,986.98	110.12
Day Camp Memberships	40.00	9,010.00	0.00	9,010.00	0.00
Day Camp (REG) Rev	2,112.00	61,027.25	70,709.00	(9,681.75)	86.31
Preschool Revenue	2,665.00	29,890.20	40,634.00	(10,743.80)	73.56
Newcastle DSC Revenue	29,421.00	118,515.00	115,273.00	3,242.00	102.81
Adult Softball	5,687.50	35,262.00	16,109.00	19,153.00	218.90
Adult Basketball	0.00	8,845.45	9,270.00	(424.55)	95.42
Adult Volleyball	2,954.00	5,634.50	4,315.00	1,319.50	130.58
Pickle Ball Revenue	60.00	272.50	0.00	272.50	0.00
Adult Classes	4,275.00	22,698.65	20,332.00	2,366.65	111.64
Adult Class Rev - Bureau	120.00	919.00	5,034.00	(4,115.00)	18.26
Bocce Ball Prog Revenue	1,540.00	2,772.00	1,885.00	887.00	147.06
Youth Basketball	0.00	(145.00)	0.00	(145.00)	0.00
Youth Classes	7,239.00	40,873.75	35,011.00	5,862.75	116.75
Youth Class Rev - Bureau	0.00	540.00	1,839.00	(1,299.00)	29.36
Youth Volleyball	1.00	8,702.00	10,128.00	(1,426.00)	85.92
Aquatic Activities - Sierra Pool	73.00	16,877.70	19,492.00	(2,614.30)	86.59
Master Swim Revenue	0.00	6,095.40	5,417.00	678.40	112.52
Public Swim - MS Sierra Pool	0.00	32,666.29	30,526.00	2,140.29	107.01
Public Swim - Placer Hills Pool	0.00	6,752.00	2,972.00	3,780.00	227.19
Swim Lessons	0.00	39,232.00	53,577.00	(14,345.00)	73.23
Swim Lessons - PH	0.00	12,212.00	4,224.00	7,988.00	289.11
Swim Team Revenue	0.00	30,207.75	31,246.00	(1,038.25)	96.68
Synchro Team	0.00	14,285.00	12,312.00	1,973.00	116.03

Auburn Rec & Park
Profit & Loss - Detail
4/1/2025 to 9/30/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Youth Camps Revenue	0.00	67,195.00	48,784.00	18,411.00	137.74
Youth Camp Rev - Bureau	0.00	34,800.00	35,498.00	(698.00)	98.03
Special Events Revenue	0.00	24,625.00	15,100.00	9,525.00	163.08
Special Events Rev - Preschool	1,150.00	3,710.00	0.00	3,710.00	0.00
Party In The Park Revenue	0.00	4,713.86	10,727.00	(6,013.14)	43.94
Obstacle Race Revenue	5,000.00	7,000.00	7,500.00	(500.00)	93.33
Auburn Harvest Festival Rev	1,000.00	1,000.00	3,000.00	(2,000.00)	33.33
Egg Hunt Revenue	0.00	1,476.00	1,200.00	276.00	123.00
Parks N Big Trucks Event Revenue	0.00	1,100.00	777.00	323.00	141.57
Movie in the Park Event Revenue	450.00	925.00	500.00	425.00	185.00
Out of District Fees	660.00	9,105.71	10,917.00	(1,811.29)	83.41
Out of District Fees - Bureau	0.00	332.00	387.00	(55.00)	85.79
Total Parks and Recreation Services	111,448.88	1,021,984.08	976,312.00	45,672.08	104.68
Rents & Concessions					
Fee Waivers, Public	(144.00)	(4,114.73)	(7,376.00)	3,261.27	55.79
Fee Waivers, Public, Reclamation	0.00	(1,218.86)	(2,128.00)	909.14	57.28
Blue Bird Room-CVCC	199.60	1,197.60	1,200.00	(2.40)	99.80
Stella Irving Rental Revenue - Rec	0.00	2,463.40	760.00	1,703.40	324.13
Lakeside Rental Revenue - Reg	1,012.68	11,301.36	9,863.00	1,438.36	114.58
Sierra Room Rental - CVCC	1,715.40	11,013.85	2,191.00	8,822.85	502.69
Sunset Room Rental - CVCC	29.92	313.32	977.00	(663.68)	32.07
Canyon View Room Rental - CVCC	0.00	2,215.66	5,280.00	(3,064.34)	41.96
Foothills Room Rental - CVCC	136.50	4,778.67	4,596.00	182.67	103.98
Pool Rental Rev - Sierra/Splash	0.00	10,060.88	11,468.00	(1,407.12)	87.73
Pool Rental Rev - Placer Hills	0.00	1,800.00	2,245.00	(445.00)	80.18
American River Room - CVCC	0.00	382.20	688.00	(305.80)	55.55
Conference Rental Revenue - Rec	0.00	1,503.72	1,539.00	(35.28)	97.71
Overlook Modular Rent	666.20	3,997.20	3,996.00	1.20	100.03

Profit & Loss - Detail

4/1/2025 to 9/30/2025

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Gazebo Rentals	116.00	350.00	221.00	129.00	158.37
Gym Rental Revenue - Rec	0.00	1,039.50	2,020.00	(980.50)	51.46
Gym Rental Revenue - Reg	2,054.00	9,812.00	10,792.00	(980.00)	90.92
Tutor Totter Lease Agreement	664.20	3,946.52	3,795.00	151.52	103.99
Kitchen Rental Revenue - Rec	0.00	522.00	657.00	(135.00)	79.45
Kitchen Rental Revenue - CVCC	166.80	366.80	258.00	108.80	142.17
Picnic Area Rental Revenue - Rec	1,472.00	8,573.00	8,046.00	527.00	106.55
Picnic Area Rental Revenue - Reg	192.00	1,600.00	2,724.00	(1,124.00)	58.74
Picnic Area Rental Revenue - Ash	256.00	840.00	1,442.00	(602.00)	58.25
Picnic Area Rental Revenue - MV	480.00	4,477.00	4,580.00	(103.00)	97.75
Field "Recreation" Rental Revenue	755.20	4,798.40	4,367.00	431.40	109.88
Field "Bill Beane" Rental - Reg A	505.90	2,284.05	8,125.00	(5,840.95)	28.11
Field "Softball" Rental - MV	490.60	4,079.55	2,303.00	1,776.55	177.14
Field Rental - CV	49.50	1,835.10	2,529.00	(693.90)	72.56
Field Soccer/Baseball-Winchester	1,136.80	2,606.80	1,490.00	1,116.80	174.95
Field "Beggs" Rental - Rec	653.30	4,646.08	4,945.00	(298.92)	93.96
Field B (softball) Rev - Reg	580.00	6,325.60	6,123.00	202.60	103.31
Field "James" Rental - Rec	1,811.70	14,097.15	13,508.00	589.15	104.36
Field C (Baseball) Rental - Reg	1,231.50	6,245.60	4,276.00	1,969.60	146.06
Bocce Ball Field Rental	0.00	264.00	0.00	264.00	0.00
Field "Soccer Regional" Rental	807.30	3,187.80	3,386.00	(198.20)	94.15
Field "Soccer A" Rental - MV	1,513.80	2,549.10	403.00	2,146.10	632.53
Field "Soccer A" Rental - Railhead	2,170.85	7,586.25	5,889.00	1,697.25	128.82
Field - PH Soccer Field	189.00	357.00	714.00	(357.00)	50.00
Field "Soccer B" Rental - Railhead	2,259.95	8,048.65	9,258.00	(1,209.35)	86.94
Field "Peewee Soccer" Rental - MV	0.00	0.00	1,742.00	(1,742.00)	0.00
Misc Rents & Concessions	76.41	615.42	613.00	2.42	100.40
Misc Rents & Concessions - Bureau	130.79	2,225.94	1,869.00	356.94	119.10
Custodial Fees	1,700.00	12,160.32	12,767.00	(606.68)	95.25
Custodial Fees - Bureau	300.00	2,338.00	2,491.00	(153.00)	93.86

Profit & Loss - Detail
4/1/2025 to 9/30/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Set up/Take Down Fees	0.00	130.00	260.00	(130.00)	50.00
Set up/Take Down Fees - Bureau	180.00	614.00	1,016.00	(402.00)	60.43
Total Rents and Concessions	25,559.90	164,215.90	157,908.00	6,307.90	104.00
Miscellaneous Revenue					
Sales of an Asset - F & G	0.00	500.00	0.00	500.00	0.00
MV Comm Ctr Rentals	0.00	145.70	(1,808.00)	1,953.70	(8.06)
Alcohol Permit Fee	550.00	3,344.00	4,191.00	(847.00)	79.79
Alcohol Permit - Bureau	50.00	448.00	444.00	4.00	100.90
MVCC - Alcohol fee	0.00	50.00	0.00	50.00	0.00
MVCC Custodial Fee	0.00	50.00	0.00	50.00	0.00
Verizon Wireless Lease	0.00	17,739.72	17,738.00	1.72	100.01
Miscellaneous Income - Youth Services	0.00	0.00	600.00	(600.00)	0.00
Miscellaneous Income - F & G	2,436.61	4,966.38	2,030.00	2,936.38	244.65
T Shirt Sales	0.00	180.00	0.00	180.00	0.00
Total Miscellaneous Revenue	3,036.61	27,423.80	23,195.00	4,228.80	118.23
Grants & Donations					
Youth Assistance Rev	303.30	2,134.50	3,602.00	(1,467.50)	59.26
Donation Rev - Rec	1,952.90	1,952.90	0.00	1,952.90	0.00
Donation Rev - Aqua	0.00	2,391.68	0.00	2,391.68	0.00
Donation Rev - F & G	8,310.12	17,889.12	2,551.00	15,338.12	701.26
Grant Proceeds - Y. Services	462.00	13,494.00	6,600.00	6,894.00	204.46
Total Grants and Donations	11,028.32	37,862.20	12,753.00	25,109.20	296.89

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Interest Income					
Interest Income - Other	55.69	292.01	133.00	159.01	219.56
Interest Revenue - County	11,270.85	57,557.61	57,562.00	(4.39)	99.99
Interest - City Trust	1,874.75	5,690.21	4,305.00	1,385.21	132.18
Interest - Pension Trust	0.00	26,344.76	1,576.00	24,768.76	1671.62
CA CLASS Interest	3,534.38	10,069.62	0.00	10,069.62	0.00
Total Interest Income	16,735.67	99,954.21	63,576.00	36,378.21	157.22
Project Revenue - Government					
City Mitigation Revenue	188,690.44	188,690.44	0.00	188,690.44	0.00
Total Project Revenue - Government	188,690.44	188,690.44	0.00	188,690.44	0.00
Tax Revenue					
Current Secured Property Taxes General	0.00	1,718,050.64	1,725,362.00	(7,311.36)	99.58
Homeowner's Prop. Tax Relief	0.00	9,980.00	10,521.00	(541.00)	94.86
Current Unsecured Prop Taxes General	77,446.00	81,666.84	74,923.00	6,743.84	109.00
Current Supplemental Property Taxes	0.00	63,766.91	74,213.00	(10,446.09)	85.92
Unitary & Op Non-unitary Tax	0.00	62,526.71	62,802.00	(275.29)	99.56
Delinq Unsecured Property Taxes	0.00	661.90	534.00	127.90	123.95
Timber Tax Guarantee	0.00	0.50	1.00	(0.50)	50.00
Atwood Tax Revenue	0.00	13,603.59	13,786.00	(182.41)	98.68
Delinquent Supplemental Tax Rev	0.00	15.43	(70.00)	85.43	(22.04)
Delinquent Secured Property Taxes	0.00	(7.19)	(272.00)	264.81	2.64
Railroad Unitary Property Taxes	0.00	1,273.87	1,330.00	(56.13)	95.78
RDA Pass-Throughs	0.00	115,465.87	111,465.00	4,000.87	103.59
Total Tax Revenue	77,446.00	2,067,005.07	2,074,595.00	(7,589.93)	99.63

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
TOTAL OPERATING REVENUE	\$433,945.82	\$3,607,135.70	\$3,308,339.00	\$298,796.70	109.03%
OTHER FINANCING SOURCES					
Transfers from Other Funding Sources					
Transfers In - General Fund	0.00	100,400.00	100,400.00	0.00	100.00
Transfers In - Equipment Reserve	0.00	220,000.00	120,000.00	100,000.00	183.33
Transfers In - Future Capital Construction	0.00	350,000.00	50,000.00	300,000.00	700.00
Transfers In - ADA Reserves	0.00	5,000.00	5,000.00	0.00	100.00
TOTAL OTHER FINANCING SOURCES	0.00	675,400.00	275,400.00	400,000.00	245.24
TOTAL REVENUES	433,945.82	3,607,135.70	3,308,339.00	298,796.70	109.03
EXPENDITURES					
Program Expenses					
Instructor/Adult Classes	2,194.70	12,301.20	13,310.00	(1,008.80)	92.42
Instructor/Adult Classes - Bureau	0.00	341.25	2,316.00	(1,974.75)	14.73
Instructor/Youth Classes	1,687.80	23,987.00	24,191.00	(204.00)	99.16
Instr/Youth Classes - Bureau	0.00	351.00	380.00	(29.00)	92.37
Officials/Adult Softball	2,330.00	10,517.60	8,332.00	2,185.60	126.23
Officials/Adult Basketball	928.00	4,477.00	5,651.00	(1,174.00)	79.23
Officials/Adult Volleyball	0.00	0.00	635.00	(635.00)	0.00
Officials/Youth Volleyball	364.00	182.00	813.00	(631.00)	22.39
Instructor/Youth Camps	0.00	47,931.00	37,971.00	9,960.00	126.23

Profit & Loss - Detail
4/1/2025 to 9/30/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Instr/Y Camp - Bureau	0.00	19,188.00	16,614.00	2,574.00	115.49
Aub Elem/Program Exp	341.66	1,207.69	1,569.00	(361.31)	76.97
Skyridge/Program Exp	401.55	1,142.70	2,724.00	(1,581.30)	41.95
Day Camp Skyridge Program Exp	0.00	1,759.15	1,500.00	259.15	117.28
Day Camp/Rec Program Exp	0.00	4,651.03	8,491.00	(3,839.97)	54.78
Day Camp REG Expense	0.00	1,886.98	1,793.00	93.98	105.24
Preschool - Program Exp	199.76	1,464.22	615.00	849.22	238.09
Newcastle Program Expense	686.87	2,476.23	2,030.00	446.23	121.98
Adult Softball Expense	0.00	808.85	1,203.00	(394.15)	67.24
Adult Basketball Expense	0.00	0.00	158.00	(158.00)	0.00
Pickle Ball Tennis Expense	0.00	0.00	443.00	(443.00)	0.00
Youth Basketball Expense	10.71	6,225.24	4,485.00	1,740.24	138.80
Youth Class Expense	0.00	0.00	8.00	(8.00)	0.00
Youth Volleyball Expense	0.00	1,923.78	1,560.00	363.78	123.32
Aquatic Activities	0.00	1,256.14	1,112.00	144.14	112.96
Public Swim Expense	0.00	1,597.68	1,689.00	(91.32)	94.59
Public Swim Exp - PH Pool	0.00	146.54	457.00	(310.46)	32.07
Swim Team	0.00	1,145.17	1,603.00	(457.83)	71.44
Synchro Team Expenses	0.00	1,644.09	1,369.00	275.09	120.09
Special Events Expenses	(485.00)	683.56	1,675.00	(991.44)	40.81
Special Events Exp - Preschool	0.00	463.33	0.00	463.33	0.00
Party in the Park Expenses	0.00	13,536.58	13,460.00	76.58	100.57
Obstacle Race Expense	4,095.39	5,891.46	2,703.00	3,188.46	217.96
Auburn Harvest Festival Expenses	325.96	897.41	2,325.00	(1,427.59)	38.60
Egg Hunt Expenses	0.00	448.46	1,200.00	(751.54)	37.37
Parks N Big Trucks Expense	0.00	1,084.53	777.00	307.53	139.58
Movie in the Park Event Expense	935.00	1,407.80	500.00	907.80	281.56
Program Expenses	14,016.40	173,024.67	165,662.00	7,362.67	104.44

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Operations & Supplies					
Cash Short/Over-Cust Serv	0.00	(149.81)	(11.00)	(138.81)	1361.91
Merchant Fees - Youth Services	2,089.36	13,038.57	10,647.00	2,391.57	122.46
Merchant Fees - Cust Serv	960.80	12,365.22	14,372.00	(2,006.78)	86.04
Discounts Taken	(4.17)	238.03	(139.00)	377.03	(171.25)
T Shirt Expense (sales)	0.00	1,313.39	0.00	1,313.39	0.00
Cal Card Incentives	(902.09)	(1,680.62)	(1,487.00)	(193.62)	113.02
Penalties	0.00	2,026.26	0.00	2,026.26	0.00
Advertising - Youth Services	0.00	0.00	140.00	(140.00)	0.00
Donations Expense	500.00	820.00	861.00	(41.00)	95.24
Telephone - Placer Hills Pool	45.36	678.50	360.00	318.50	188.47
Telephone - Cust Serv	534.61	3,190.34	3,257.00	(66.66)	97.95
Telephone (CVCC) - Admin	481.86	2,812.61	2,901.00	(88.39)	96.95
Gift Certificates Expensed (donated)	30.00	444.00	91.00	353.00	487.91
Telephone - Youth Services	26.12	164.79	192.00	(27.21)	85.83
Telephone - Recreation	0.00	66.64	266.00	(199.36)	25.05
Telephone - Preschool	1.13	7.71	13.00	(5.29)	59.31
Telephone - Facilities & Grounds	936.38	5,660.82	6,044.00	(383.18)	93.66
Telephone - Day Camp	114.38	539.23	894.00	(354.77)	60.32
Telephone - Newcastle	39.33	224.95	232.00	(7.05)	96.96
Telephone - Aub El	38.46	234.95	242.00	(7.05)	97.09
Telephone - Skyridge	71.22	427.26	438.00	(10.74)	97.55
Postage - Cust Serv	0.00	500.00	525.00	(25.00)	95.24
Postage - Admin	0.00	163.85	595.00	(431.15)	27.54
Activity Guide Expense	333.00	17,334.45	17,616.00	(281.55)	98.40
Youth Assistance Expense	556.50	2,889.50	5,773.00	(2,883.50)	50.05
CEPPT Charges	0.00	341.80	317.00	24.80	107.82
Office Supplies - Rec	201.61	313.09	413.00	(99.91)	75.81
Office Supplies - Youth Services	70.59	115.89	396.00	(280.11)	29.27
Office Supplies - F & G	95.28	453.79	1,511.00	(1,057.21)	30.03

Profit & Loss - Detail

4/1/2025 to 9/30/2025

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Office Supplies-Cust Serv	61.10	2,340.08	1,809.00	531.08	129.36
Office Supplies - Admin	102.67	2,626.34	2,055.00	571.34	127.80
Duplication Costs	0.00	0.00	105.00	(105.00)	0.00
Office Equip Rental - Cust Serv	340.35	1,366.34	3,272.00	(1,905.66)	41.76
Office Equip Rental - Admin	257.45	1,704.50	1,857.00	(152.50)	91.79
Office Equip Maint - Cust Serv	129.28	761.93	0.00	761.93	0.00
Office Equip Maint - Admin	53.55	271.61	249.00	22.61	109.08
Dining Expense - F&G	0.00	75.92	0.00	75.92	0.00
Dining Expense - CS	25.00	100.00	49.00	51.00	204.08
Dining Expense	88.00	500.00	345.00	155.00	144.93
Gas/Mileage Expense - C.Serv	49.00	259.00	243.00	16.00	106.58
Gas/Mileage Expense - Admin	311.50	574.00	732.00	(158.00)	78.42
Gas/Mileage Expense - Rec.	102.90	307.30	464.00	(156.70)	66.23
Gas/Mileage Expense - Aqua	0.00	27.30	0.00	27.30	0.00
Gas/Mileage Expense - YS	18.90	201.60	41.00	160.60	491.71
Gas/Mileage - Preschool	6.30	6.30	0.00	6.30	0.00
Cleaning Supplies - YS	0.00	483.55	0.00	483.55	0.00
Gas/Mileage Expense - F & G	139.95	19,580.20	29,642.00	(10,061.80)	66.06
General Administrative Exp - Admin	63.00	561.90	389.00	172.90	144.45
Liability Insurance - Admin	20,010.75	117,388.25	130,051.00	(12,662.75)	90.26
Board Expense	300.00	426.28	0.00	426.28	0.00
Public Relations/Marketing - Cust Serv	261.25	1,249.25	3,031.00	(1,781.75)	41.22
Dues and Subscriptions-Youth Services	150.00	150.00	137.00	13.00	109.49
Dues and Subscriptions - Cust Service	0.00	0.00	174.00	(174.00)	0.00
Dues and Subscriptions - Admin	0.00	3,925.00	4,307.00	(382.00)	91.13
Dues and Subscriptions - Rec.	0.00	699.00	720.00	(21.00)	97.08
Dues and Subscriptions - F & G	0.99	83.91	102.00	(18.09)	82.27
Staff Appreciation - Aquatics	25.00	25.00	194.00	(169.00)	12.89
Staff Appreciation - Youth Services	0.00	25.00	52.00	(27.00)	48.08
Staff Appreciation - F & G	0.00	34.85	47.00	(12.15)	74.15

Auburn Rec & Park
Profit & Loss - Detail
4/1/2025 to 9/30/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Staff Appreciation - Cust Serv	0.00	0.00	20.00	(20.00)	0.00
Staff Appreciation - Admin	0.00	25.00	102.00	(77.00)	24.51
Company Celebrations	495.32	495.32	474.00	21.32	104.50
Bad Debts Expense - Y Services	0.00	0.00	818.00	(818.00)	0.00
Staff Development - Admin	0.00	0.00	524.00	(524.00)	0.00
Staff Development - Rec.	0.00	314.30	0.00	314.30	0.00
Staff Development - Aquatics	0.00	386.00	52.00	334.00	742.31
Staff Development - Youth Services	0.00	82.84	86.00	(3.16)	96.33
Staff Development - F & G	125.00	4,863.79	4,567.00	296.79	106.50
Uniform Exp - Rec.	0.00	0.00	(43.00)	43.00	0.00
Uniform Exp - Aquatics	0.00	107.32	835.00	(727.68)	12.85
Uniform Exp - YS	0.00	100.43	321.00	(220.57)	31.29
Uniform Exp - F & G	0.00	1,718.57	(445.00)	2,163.57	(386.20)
Uniform Exp - Cust Serv	0.00	0.00	22.00	(22.00)	0.00
Uniform Exp - Admin	0.00	0.00	22.00	(22.00)	0.00
Small Equipment - Aqua	0.00	3,308.02	43.00	3,265.02	7693.07
Small Equipment - Y Serv	98.33	98.33	0.00	98.33	0.00
Small Tools & Equip - Facilities and Grounds	2,144.46	17,796.35	16,533.00	1,263.35	107.64
Field Marking Expense	0.00	1,068.47	3,351.00	(2,282.53)	31.89
Safety Supplies - F & G	0.00	2,107.27	2,722.00	(614.73)	77.42
Safety Supplies - Aquatics	337.95	337.95	308.00	29.95	109.72
Restroom Supplies - Recreation Park	291.40	2,773.48	1,648.00	1,125.48	168.29
Restroom Supplies - Regional Park	212.88	1,220.26	1,647.00	(426.74)	74.09
Restroom Supplies - Ashford Park	98.61	447.11	584.00	(136.89)	76.56
Restroom Supplies - Meadow Vista Park	108.29	503.58	687.00	(183.42)	73.30
Restroom Supplies - Railroad Park	117.96	545.12	717.00	(171.88)	76.03
Restroom Supplies - Overlook Park	117.96	545.11	726.00	(180.89)	75.08
Restroom Supplies - Placer Hills Park	98.62	447.12	585.00	(137.88)	76.43
Restroom Supplies - Rec Comm Ctr	210.07	1,753.60	2,207.00	(453.40)	79.46
Restroom Supplies - Reg Comm Ctr	261.44	1,430.86	1,617.00	(186.14)	88.49

Profit & Loss - Detail
4/1/2025 to 9/30/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Restroom Supplies - CVCC Comm Ctr	313.81	1,562.81	2,405.00	(842.19)	64.98
Sanitation - Reg Pk - Toilet	255.00	1,530.00	1,325.00	205.00	115.47
Sanitation - Reg - ADA PB Toilet	255.00	1,730.00	1,590.00	140.00	108.81
Sanitation - CVCC Bike Park Port Toilet	255.00	1,530.00	1,590.00	(60.00)	96.23
Sanitation - Reg Pk - Debris Box	2,041.98	9,346.14	10,836.00	(1,489.86)	86.25
Sanitation - Reg Pk - Disposal	693.44	3,722.16	3,679.00	43.16	101.17
Sanitation - MV - Disposal	473.14	2,279.47	2,293.00	(13.53)	99.41
Sanitation - CVCC - Disposal	234.00	1,146.09	1,245.00	(98.91)	92.06
Bad Debt Expense - Cust Serv	55.33	55.33	226.00	(170.67)	24.48
Total Operations & Supplies	38,011.66	285,667.82	312,445.00	(26,777.18)	91.43
Utilities Expense					
Lights - Rec Pk Beggs Field	387.87	2,781.17	3,192.00	(410.83)	87.13
Lighting Reimb.-Beggs Field	0.00	(1,573.04)	(1,662.00)	88.96	94.65
Lights - Rec Pk James Field	660.92	7,077.12	7,994.00	(916.88)	88.53
Lighting Reimb.-James Field	(686.40)	(6,147.58)	(5,834.00)	(313.58)	105.38
Lights - Rec Field	46.12	302.72	970.00	(667.28)	31.21
Lighting Reimb.-Rec Field	0.00	(1,573.04)	(1,662.00)	88.96	94.65
Gas/Elect - Rec Comm Ctr - Fac & Grds	4,156.76	12,447.39	5,257.00	7,190.39	236.78
Gas/Electric - Reg Comm Ctr	414.90	(455.10)	1,234.00	(1,689.10)	(36.88)
Gas/Electric - CV Comm Ctr	103.14	492.88	687.00	(194.12)	71.74
Electric Reimb.- CV Comm Ctr	(103.14)	(601.39)	(871.00)	269.61	69.05
Gas/Electric - CVCC	3,841.97	5,449.47	11,326.00	(5,876.53)	48.12
Gas/Electric - Sierra Pool	605.20	6,489.79	26,397.00	(19,907.21)	24.59
Gas/Electric - PH Pool	(258.80)	(698.31)	1,682.00	(2,380.31)	(41.52)
Electric - Day Camp	633.15	2,267.84	2,360.00	(92.16)	96.10
Gas/Elec - Recreation Park	2,841.03	12,046.75	12,466.00	(419.25)	96.64

Auburn Rec & Park
Profit & Loss - Detail
4/1/2025 to 9/30/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Gas/Electric - Reg Park	3,380.92	4,261.86	10,600.00	(6,338.14)	40.21
Lighting Reimb.- Reg Park	(1,131.58)	(3,728.71)	(17,166.00)	13,437.29	21.72
Gas/Electric - Ashford Park	814.51	2,947.67	3,280.00	(332.33)	89.87
Gas/Electric - MV Park	1,197.17	3,812.17	4,769.00	(956.83)	79.94
Electric - Railhead Park	744.27	2,197.70	3,462.00	(1,264.30)	63.48
Lighting Reimb.-Railhead	(91.33)	(603.31)	(1,546.00)	942.69	39.02
Gas/Electric - Overlook Park	12.31	63.25	7.00	56.25	903.57
Gas/Electric - Winchester Park	341.61	1,350.55	1,448.00	(97.45)	93.27
Reimbursements - Gas/Elec Pool	0.00	(19,448.03)	(23,024.00)	3,575.97	84.47
Water - Rec Comm Ctr	424.55	2,452.92	1,269.00	1,183.92	193.30
Water - Reg Comm Ctr	203.24	1,257.00	1,101.00	156.00	114.17
Water - CV Comm Ctr	(70.83)	11.66	63.00	(51.34)	18.51
Water - CVCC	425.11	2,422.55	2,271.00	151.55	106.67
Water - Sierra Pool	788.45	4,555.41	3,928.00	627.41	115.97
Water - PH Pool	75.76	257.47	258.00	(0.53)	99.80
Water - Rec Park	681.29	3,199.61	3,199.00	0.61	100.02
Water - Regional Park	196.10	8,309.35	8,511.00	(201.65)	97.63
Water - Ashford Park	564.78	2,518.31	2,919.00	(400.69)	86.27
Water - MV Park	2,009.93	8,437.73	7,356.00	1,081.73	114.71
Water - CV Park	1,061.92	4,006.61	4,011.00	(4.39)	99.89
Water - Railhead Park	637.51	2,949.59	3,074.00	(124.41)	95.95
Water - CVCC Park	425.11	2,422.53	1,988.00	434.53	121.86
Water - Overlook Park	1,632.79	7,663.89	4,945.00	2,718.89	154.98
Water - Placer Hills Park	1,006.49	4,173.98	4,104.00	69.98	101.71
Water - Atwood	413.74	1,922.17	1,641.00	281.17	117.13
Water - Ridge Runners Field	0.00	5,453.59	5,454.00	(0.41)	99.99
Water - Water - Sierra Pool	0.00	(2,449.41)	(940.00)	(1,509.41)	260.58
Sanitation - Rec Park (Sewer)	0.00	9,807.00	9,811.00	(4.00)	99.96

Auburn Rec & Park
Profit & Loss - Detail
4/1/2025 to 9/30/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Sanitation - Regional Park (Sewer)	0.00	10,152.71	9,909.00	243.71	102.46
Sanitation - Ashford Park (Sewer)	0.00	1,880.28	1,835.00	45.28	102.47
Sanitation - Railroad Park (Sewer)	0.00	182.52	183.00	(0.48)	99.74
Sanitation - Overlook (Sewer)	0.00	772.68	773.00	(0.32)	99.96
Sanitation - CVCC (Sewer)	0.00	10,698.48	10,698.00	0.48	100.00
Total Utilities Expense	28,386.54	122,218.45	133,727.00	(11,508.55)	91.39
Legal Expenses					
Legal Fees	0.00	2,400.00	3,176.00	(776.00)	75.57
Total Legal Expense	0.00	2,400.00	3,176.00	(776.00)	75.57
Professional Services					
Professional Services - Rec	1,151.80	5,365.00	5,635.00	(270.00)	95.21
Professional Services - F & G	227.50	227.50	1,475.00	(1,247.50)	15.42
Atwood - Professional Services	2,703.15	4,400.65	4,752.00	(351.35)	92.61
Professional Services - C Serv	178.38	16,916.34	17,551.00	(634.66)	96.38
Professional Services - Admin	2,363.02	5,828.17	5,519.00	309.17	105.60
Accounting/Auditor Fees	0.00	19,500.00	18,100.00	1,400.00	107.74
Total Professional Services	6,623.85	52,237.66	53,032.00	(794.34)	98.50
Bldg & Ground Maintenance					
Vehicle Maintenance	2,901.42	14,610.80	27,889.00	(13,278.20)	52.39
Equipment Rental	0.00	135.00	2,100.00	(1,965.00)	6.43
Irrigation Supplies - General	7.48	2,235.00	4,385.00	(2,150.00)	50.97

Auburn Rec & Park
Profit & Loss - Detail
4/1/2025 to 9/30/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Recreation Field	100.55	780.95	2,471.00	(1,690.05)	31.61
Maint - James Field	628.73	8,617.60	5,806.00	2,811.60	148.43
Maint - Beggs Field	306.38	2,093.30	1,584.00	509.30	132.15
Maint - Sierra Pool	4,416.25	28,906.39	34,594.00	(5,687.61)	83.56
Reimbursement- Maint Pool	0.00	(7,993.45)	(5,575.00)	(2,418.45)	143.38
Maint & Repairs - Equipment	2,159.43	69,970.96	47,724.00	22,246.96	146.62
Maint - PH Pool	1,349.31	20,460.41	15,100.00	5,360.41	135.50
Maint - MV Tennis / Pickleball Courts	0.00	14.31	0.00	14.31	0.00
Rep/Maint - Aub EI	0.00	0.00	644.00	(644.00)	0.00
Rep/Maint - Day Camp	29.04	1,680.88	2,789.00	(1,108.12)	60.27
Maint - Recreation Park	2,070.65	24,138.85	32,973.00	(8,834.15)	73.21
Maint - Regional Park	4,396.49	19,105.14	28,311.00	(9,205.86)	67.48
Maint - Ashford Park	1,246.32	5,853.19	7,499.00	(1,645.81)	78.05
Maint - Meadow Vista Park	1,706.66	19,389.06	4,963.00	14,426.06	390.67
Maint - Christian Valley Park	755.46	1,280.67	2,246.00	(965.33)	57.02
Maint - Railroad Park	1,266.69	3,589.02	4,562.00	(972.98)	78.67
Maint - CVCC Park	0.00	6,820.63	6,612.00	208.63	103.16
Maint - Overlook Park	1,235.00	4,042.03	5,896.00	(1,853.97)	68.56
Maint - Placer Hills Park	774.45	1,122.01	489.00	633.01	229.45
Maint - Pocket Parks	0.00	300.63	4,701.00	(4,400.37)	6.40
Maint - Winchester Park	755.46	1,066.80	328.00	738.80	325.24
Maint - Atwood	762.72	1,777.06	1,405.00	372.06	126.48
Maint - Shockley Park	0.00	0.00	196.00	(196.00)	0.00
Maint - Bike Park	782.17	9,385.36	1,869.00	7,516.36	502.16
Maint - Ashley Dog Park	7.26	353.69	2,583.00	(2,229.31)	13.69
Rep/Maint - Preschool	0.00	0.00	38.00	(38.00)	0.00
Maint - Recreation Comm Ctr	497.40	7,836.67	6,716.00	1,120.67	116.69
Maint - Regional Comm Ctr	4,739.21	18,388.73	5,985.00	12,403.73	307.25
Maint - Christian Valley Comm Ctr	0.00	203.70	78.00	125.70	261.15
Maint - CVCC Comm Ctr	377.58	10,924.82	7,170.00	3,754.82	152.37

Profit & Loss - Detail

4/1/2025 to 9/30/2025

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Maint - Overlook Modular	85.46	270.98	4,161.00	(3,890.02)	6.51
Maint - Regional Tennis/Pickleball Courts	0.00	0.00	789.00	(789.00)	0.00
Maint - MV Soccer A	0.00	0.00	254.00	(254.00)	0.00
Maint - RH Soccer A	242.90	5,261.25	4,664.00	597.25	112.81
Maint - Regional Field Soccer	0.00	5,794.46	0.00	5,794.46	0.00
Maint - MV PeeWee Soccer	0.00	228.33	202.00	26.33	113.04
Maint - RH Soccer B	242.90	5,437.15	5,439.00	(1.85)	99.97
Maint - Regional Bill Bean Field	311.53	2,124.42	1,772.00	352.42	119.89
Maint - MV Softball Field	0.00	0.00	95.00	(95.00)	0.00
Maint - Regional Field B	93.21	712.68	2,047.00	(1,334.32)	34.82
Maint - Regional Field C	300.20	2,286.55	2,806.00	(519.45)	81.49
Tree Maint - Rec Park	0.00	5,000.00	5,000.00	0.00	100.00
Tree Maint - Reg Park	0.00	5,000.00	5,000.00	0.00	100.00
Vandalism Repairs Expense	695.96	19,046.73	19,678.00	(631.27)	96.79
Total Building and Grounds Maintenance	35,244.27	328,252.76	316,038.00	12,214.76	103.87
Property Tax Administration/LAFCO					
Total Property Tax Administration/LAFCO	0.00	0.00	0.00	0.00	0.00
Salaries Expense					
Wages - (Y.Serv) - Manager	7,967.95	34,174.25	30,815.00	3,359.25	110.90
Wages - (Cust Serv) - Full Time	16,783.33	76,219.28	71,160.00	5,059.28	107.11
Wages - (Admin) - Full Time	4,883.66	81,242.73	85,242.00	(3,999.27)	95.31
Wages - (Admin) - Part Time	7,403.35	44,347.91	41,169.00	3,178.91	107.72
Wages - (Admin) - Board Pay	2,250.00	12,250.00	12,250.00	0.00	100.00
Wages - (Y.Serv) - Aub Elem - PT	8,791.76	32,195.55	26,020.00	6,175.55	123.73
Wages - (Y.Serv) - AE Maint	172.72	360.82	171.00	189.82	211.01

Auburn Rec & Park
Profit & Loss - Detail
4/1/2025 to 9/30/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Y.Serv) - Skyridge - PT	12,681.94	48,495.42	51,589.00	(3,093.58)	94.00
Wages - (Y.Serv) - Skyridge Maint	0.00	12.44	230.00	(217.56)	5.41
Wages - (Y.Serv) - Day Camp Skyridge PT	89.92	21,059.33	42,547.00	(21,487.67)	49.50
Wages - (Y.Serv) - Day Camp - PT	337.20	83,487.69	77,622.00	5,865.69	107.56
Wages - (Y.Serv) - DC Maint	0.00	1,657.57	657.00	1,000.57	252.29
Wages - (Y.Serv) - Reg Day Camp	50.99	26,260.03	46,858.00	(20,597.97)	56.04
Wages - (Rec) - Full Time	18,014.56	91,994.01	83,140.00	8,854.01	110.65
Wages - (Y.Serv) - Newcastle- PT	15,264.46	49,431.63	49,910.00	(478.37)	99.04
Wages - (Y.Serv) - NC Maint	0.00	16.11	70.00	(53.89)	23.01
Wages - (Rec) - Part Time	152.23	805.84	515.00	290.84	156.47
Wages - (Rec) - Adult Softball	852.72	5,599.91	4,613.00	986.91	121.39
Wages - (Rec) - Adult Basketball	502.63	2,657.97	2,745.00	(87.03)	96.83
Wages - (Y.Serv) - Preschool	2,620.18	18,924.06	22,190.00	(3,265.94)	85.28
Wages - (Aqua) - Aquatics Coordinator	224.05	15,104.53	14,057.00	1,047.53	107.45
Wages - (Aqua) - Aquatic Activities	517.54	6,824.55	10,304.00	(3,479.45)	66.23
Wages - (Aqua) - Public Swim	1,957.72	69,713.10	74,775.00	(5,061.90)	93.23
Wages - (Aqua) - Public Swim-PH	0.00	5,937.32	-8,623.00	(2,685.68)	68.85
Wages - (Aqua) - Swim Lessons	0.00	15,778.76	14,125.00	1,653.76	111.71
Wages - (Aqua) - Swim Lessons-PH	0.00	4,113.86	4,021.00	92.86	102.31
Wages - (Aqua) - Master Swim	295.96	7,188.93	6,195.00	993.93	116.04
Wages - (Aqua) - Swim Team Coaches	0.00	13,690.41	14,421.00	(730.59)	94.93
Wages - (Aqua) - Synchronized Swim Coach	0.00	14,733.08	13,290.00	1,443.08	110.86
Wages - (Fac & Grds) - Fac Attendant - Rec	14,515.96	58,034.53	59,885.00	(1,850.47)	96.91
Wages - (Fac & Grds) - Fac Att. - CVCC	2,891.80	23,811.26	22,900.00	911.26	103.98
Wages - (Fac & Grds) - Fac Attendant - Reg	3,208.91	21,795.31	26,162.00	(4,366.69)	83.31
Wages - (Fac & Grds) - Fac Att Overlook	0.00	19.36	54.00	(34.64)	35.85
Wages - (Fac & Grds) - Management	18,997.06	104,121.64	99,057.00	5,064.64	105.11
Wages - (Fac & Grds) - Recreation Park	36,202.68	157,736.13	141,627.00	16,109.13	111.37
Wages - (Fac & Grds) - Regional Park	13,744.13	95,332.83	101,890.00	(6,557.17)	93.56
Wages - (Fac & Grds) - Ashford Park	4,218.54	24,058.84	24,935.00	(876.16)	96.49

Auburn Rec & Park
Profit & Loss - Detail
4/1/2025 to 9/30/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Meadow Vista Park	7,629.63	35,152.29	31,327.00	3,825.29	112.21
Wages - (Fac & Grds) - CV Comm Center	391.76	2,362.81	3,402.00	(1,039.19)	69.45
Wages - (Fac & Grds) - Railroad Park	1,796.47	9,980.50	11,211.00	(1,230.50)	89.02
Wages - (Fac & Grds) - CVCC	1,965.95	9,493.62	12,164.00	(2,670.38)	78.05
Wages - (Fac & Grds) - Overlook Park	1,751.71	7,318.66	7,169.00	149.66	102.09
Wages - (Fac & Grds) - Placer Hills Park	899.15	9,685.48	12,255.00	(2,569.52)	79.03
Wages - (Fac & Grds) - Pocket Parks	517.06	3,731.14	5,097.00	(1,365.86)	73.20
Wages - (Fac & Grds) - Mt. Vernon Park	0.00	128.41	340.00	(211.59)	37.77
Wages - (Fac & Grds) - Winchester Park	590.95	2,461.52	3,890.00	(1,428.48)	63.28
Wages - (Fac & Grds) - Atwood	417.75	3,776.25	3,410.00	366.25	110.74
Wages - (Fac & Grds) - Shockley Property	0.00	1,596.51	1,183.00	413.51	134.95
Wages - (Fac & Grds) - Bike Park	46.38	820.12	6,000.00	(5,179.88)	13.67
Wages - (F & G) Special Events	1,892.28	3,781.66	4,424.00	(642.34)	85.48
Wages - District Administrator	19,209.91	76,537.51	69,612.00	6,925.51	109.95
Wages - (F & G Proj) - Marriot Meadows	0.00	2,291.36	2,200.00	91.36	104.15
Wages - (Rec) - Special Events	0.00	90.48	195.00	(104.52)	46.40
Wages - (F & G) Certification Stipends Paid	0.00	1,725.00	1,725.00	0.00	100.00
Wages - (F & G) Uniform Allowance	0.00	10,303.09	8,876.00	1,427.09	116.08
Total Salaries Expense	232,702.95	1,450,423.40	1,470,314.00	(19,890.60)	98.65
Benefits & Payroll Costs					
Offset for Atwood Roll ups	0.00	313.13	0.00	313.13	0.00
Atwood - Wage Roll ups	0.00	(313.13)	0.00	(313.13)	0.00
ER Taxes - Rec	1,210.67	7,080.42	6,978.00	102.42	101.47
ER Taxes - Aquatics	259.91	13,761.17	15,109.00	(1,347.83)	91.08
ER Taxes - Youth Services	3,037.99	23,626.18	26,674.00	(3,047.82)	88.57
ER Taxes - Fac & Grds	6,956.09	41,099.09	45,225.00	(4,125.91)	90.88
ER Taxes - Cust Serv	843.30	5,023.50	5,445.00	(421.50)	92.26
ER Taxes - Admin	2,673.84	15,621.05	15,933.00	(311.95)	98.04

Auburn Rec & Park
Profit & Loss - Detail
4/1/2025 to 9/30/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Employment Expense - Aquatics	0.00	20.90	111.00	(90.10)	18.83
Employment Expense - Youth Services	51.47	585.85	0.00	585.85	0.00
Employment Expense - Fac & Grds	51.48	471.42	1,054.00	(582.58)	44.73
Employment Expense - Admin	0.00	126.54	0.00	126.54	0.00
Fingerprinting Exp - Recreation	0.00	144.75	136.00	8.75	106.43
Fingerprinting Exp - Aquatics	0.00	64.00	70.00	(6.00)	91.43
Fingerprinting Exp - Youth Services	148.00	949.75	143.00	806.75	664.16
Fingerprinting Exp - Fac & Grds	0.00	62.00	99.00	(37.00)	62.63
Benefits Expense - Recreation	3,250.93	20,071.85	19,756.00	315.85	101.60
Benefits Expense - Youth Services	2,069.33	14,181.11	13,788.00	393.11	102.85
Benefits Expense - Fac & Grds	22,682.81	136,874.39	144,315.00	(7,440.61)	94.84
Benefits Expense - Cust Serv	2,735.60	17,161.13	16,922.00	239.13	101.41
Benefits Expense - Admin	6,015.12	42,378.28	46,077.00	(3,698.72)	91.97
Employer Retirement Exp. - Rec	1,518.43	8,925.37	8,060.00	865.37	110.74
Employer Retirement Exp. - Aquatics	55.74	2,628.80	2,543.00	85.80	103.37
Employer Retirement Exp. - Youth Services	3,192.37	20,883.64	29,736.00	(8,852.36)	70.23
Employer Retirement Exp. - Fac & Grds	7,648.78	47,410.23	51,011.00	(3,600.77)	92.94
Employer Retirement Exp - Cust Serv	1,494.42	9,016.50	9,024.00	(7.50)	99.92
Employer Retirement Exp. - Admin	3,762.58	22,440.67	21,543.00	897.67	104.17
CalPERS Prefunding	0.00	160,914.00	168,924.00	(8,010.00)	95.26
Worker's Comp - Rec	577.65	2,216.80	2,167.00	49.80	102.30
Worker's Comp - Aquatics	1,082.47	4,165.17	3,832.00	333.17	108.69
Worker's Comp - Youth Services	1,727.37	7,500.65	8,294.00	(793.35)	90.44
Worker's Comp - Fac & Grds	9,862.57	47,166.51	45,140.00	2,026.51	104.49
Worker's Comp - Cust Serv	113.46	505.27	523.00	(17.73)	96.61
Worker's Comp - Admin	578.32	2,628.54	2,667.00	(38.46)	98.56
Total Benefits and Payroll Costs	83,600.70	675,705.53	711,299.00	(35,593.47)	95.00

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Fixed Asset Purchases - Fac & Grds	0.00	80,700.00	87,900.00	(7,200.00)	91.81
Total Fixed Asset Expense	0.00	80,700.00	87,900.00	(7,200.00)	91.81
Capital Improvement Projects					
Fire Loss	0.00	1,946.42	0.00	1,946.42	0.00
Rec - Emer Gym Roof	0.00	11,154.13	10,000.00	1,154.13	111.54
RH - Parking Lot & Curb Repairs	0.00	157,022.05	155,000.00	2,022.05	101.31
Marriott Meadows- Const Doc & Related Woi	1,225.00	12,607.33	0.00	12,607.33	0.00
OP - Siding on Mod - Fire	55,669.40	55,669.40	0.00	55,669.40	0.00
MV - Baseball Field Scoreboard/Dugout	0.00	25,755.48	25,800.00	(44.52)	99.83
REG - Dry Creek Playground & Path of Trave	0.00	112.11	100.00	12.11	112.11
REG - Drinking Fountain Installation	0.00	20,505.51	20,400.00	105.51	100.52
Total Capital Improvement Projects	56,894.40	284,772.43	211,300.00	73,472.43	134.77
Debt Service					
Principal Lease Payment- Sterling Bank	0.00	63,000.00	63,000.00	0.00	100.00
Webster Lease Interest Expense	0.00	9,094.80	9,095.00	(0.20)	100.00
Total Debt Service	0.00	72,094.80	72,095.00	(0.20)	100.00
OTHER EXPENSING SOURCES					
Transfers Out - General Fund	0.00	575,000.00	175,000.00	400,000.00	328.57
Transfers Out - Equipment Reserve	0.00	80,000.00	80,000.00	0.00	100.00
Transfers Out - Future Capital Construction	0.00	20,400.00	20,400.00	0.00	100.00
ALL OTHER EXPENSING SOURCES	0.00	675,400.00	275,400.00	400,000.00	245.24

Auburn Rec & Park
Profit & Loss - Detail
4/1/2025 to 9/30/2025
For All Segment1s
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Expenditures	\$495,480.77	\$3,527,497.52	\$3,536,988.00	(\$9,490.48)	99.73%
Net Revenue Over Expenditures	(\$61,534.95)	\$79,638.18	(\$228,649.00)	\$308,287.18	(34.83)%
NET REVENUE OVER EXPENSES	\$61,534.95	(\$79,638.18)	\$228,649.00	(\$308,287.18)	(34.83)%

4.4 Cover Sheet: Resolution #2025-25: Mid-Year Budget Revision for Fiscal Year 2025-2026

Auburn Area Recreation and Park District Standing Finance Committee meeting October 2025.

The Issue:

Shall the Auburn Area Recreation and Park District approve the Mid-Year 2025-2026 revised budget and adopt Resolution #2025-26?

Background:

On an annual basis, the District is required to prepare and submit for approval a mid-year adjustment budget for the balance of the fiscal year. These adjustments are necessary when circumstances change between the time the Board of Directors approved the final budget in April and the following six months of actual revenues and expenditures.

Attached is a budget summary sheet containing the final approved budget, by department, along with the proposed mid-year adjustments recommended by staff.

Highlights of the Revision (anything over \$10,000):

Administration:

1. **Decrease** Miscellaneous revenue by \$11,113 (Ins Refund/ATT delay).
2. **Increase** of Interest/Investment Income \$44,859.
3. **Increase** Transfers into Reserves by \$400,000. (2024-25 Residuals)
4. **Decrease** Operation costs by \$27,973 (Liability Insurance).
5. **Increase** Professional Services by \$15,093 for New Acctg Package.
6. **Increase** Transfers out of General Fund by \$400,000. (24-25 Resid.)

Customer Service:

No significant changes

Recreation:

1. **Increase** in Program Revenue by \$23,426 (A Softball & Y Camps).
2. **Increase** in Program Expenses by \$13,057 (Instr. Y Camps).
3. **Increase** in Wages/Benefits by \$11,282

Aquatics:

1. **Increase** in Asset Expenses by \$38,700 (rise in cost of Pool Heater and added the Salt System Improvement).

Facilities and Grounds:

1. **Increase** of Gant Rev by \$191,738 (MM Grant & Donations).
2. **Increase** of City Mitigation by \$177,465.
3. **Increase** of Utilities by \$20,243 (Solar loss at Rec & Lights at Reg).
4. **Increase** of Maintenance by \$26,976 (MV Park & moving of Assets to Maintenance).
5. **Decrease** of Asset Purchases by \$130,115:
 - SDI Sprayer (moved to '26-27) \$13,315
 - Shed for Rec Park (moved to '26-27) \$20,000
 - Rec Irrigation Pump (moved to '26-27) \$80,000
6. **Decrease** of Capital Improvements \$156,168, with various project adjustments (these are some of the larger changes):
 - Rec Park, Charging Station moved to '26-27 **\$80,000**
 - Rec Park, Beggs Staircase increased by **\$10,000**
 - Rec Park, EV Chargers moved to '26-27 **\$40,000**
 - Rec Park, Gazebo Repairs added **\$10,000**
 - Rec Park, Playground/Path of Travel moved to '26-27 **\$150,000**
 - Reg Park, Pond Light repairs moved to '26-27 **\$50,000**
 - Reg Park, Playground/Path of Travel reduced by **\$35,000**
 - Ashford Park, Levee repairs & paving increase by **\$25,000**
 - Marriott Meadows, Fencing/Clearing added **\$163,000**

Youth Services:

1. **Decrease** Program Revenue by \$52,672
 - Preschool's significant changes **\$70,488**
 - Day Camp (Rec & Memberships) **\$22,997**
2. **Decrease** Wages and Benefits by \$64,185
 - Day Camp reduction at Sky & Reg of **\$42,086**
 - Preschool reduced staffing of **\$33,117**

Conclusion:

The 2025-26 Mid-Year budget has had some significant changes. Youth Services' Preschool will have some challenges in the coming months, while Day Camp's decreases in payroll had increases in revenues. Increases in investment revenues have a positive outcome. While investment revenue has shown growth, inflation and rising costs are continuing to impact maintenance budgets.

Staff has projected a 3.5% tax increase for the December apportionment, with Placer County anticipating a 3.5% increase as well. The net result of the mid-year adjustments is a projected surplus of \$12,715, with previous reserve transfers detailed for transparency.

- Future Capital Construction \$50,000
- Equipment Reserves \$120,000
- ADA Reserves \$5,000
- CalPERS to UAL \$36,000
- CEPPT \$24,000

*These transfers made and approved with the original budget.

An additional transfer has been made with the Mid-year revision of \$187,465. These are funds received for City Mitigation and are put directly into the City Trust Fund for future needs.

Recommendation:

Staff recommends sending a positive recommendation to the Board of Directors to review and adopt the Mid-Year Budget Resolution #2025-25.

Attachments:

Summary 2025-2026 Mid-Year Budget
Departmental Budgets
Resolution #2025-25

**AUBURN AREA RECREATION AND PARK DISTRICT
BUDGET SUMMARY**

2025-2026 Mid-Year Budget

Program revenue	Facility revenue	Misc. revenue	Grants	Interest revenue	Project revenue City Mitigation	Project revenue County Mitigation	Tax revenue	Transfer In from Future Cap & ADA Reserves	Atwood III taxes	RDA passthru	Transfer In from Equip Reserves	TOTAL	% of Total
Administration				146,865			4,265,830	-	294,434		-	4,759,238	60%
F&G	229,540	13,444	208,938	8,164	187,465	116,000	-	400,589	31,067		170,300	1,365,507	17%
Cust Service	16,317	-	-	-	-	-	-	-	-		-	16,317	0%
Recreation	471,283	-	9,676	-	-	-	-	-	-		-	480,959	6%
Youth Services	1,003,943	-	13,494	-	-	-	-	-	-		-	1,017,437	13%
Aquatics	163,362	11,861	2,392	-	-	-	-	-	-		123,000	300,615	4%
TOTAL	1,654,905	241,401	65,553	155,029	187,465	116,000	4,265,830	400,589	31,067	294,434	293,300	7,940,073	100%

Program expense	Operations & supplies	Utilities expense	Prof. expense	Building & grounds	Property Tax admin/ Election cost	Wages	Benefits & expenses	Fixed assets	Capital Improve.	Capital Improve. gent fund	Debt service	Eq Res, GASB & ADA Reserves	TOTAL	%
Administration					80,686	465,975	341,035				164,651	144,000	1,580,588	21%
F&G	217,231	275,649	11,757	516,976		1,284,738	626,418	174,100	682,932	-	2,382	5,000	3,797,183	49%
Cust. Service	36,423		18,341			157,944	66,764	-	-	-	-	-	279,472	4%
Recreation	51,485		13,443			212,748	83,183	-	-	-	-	-	691,271	9%
Youth Services	32,187	4,746	210	7,199		620,414	150,495	-	-	-	-	-	842,700	11%
Aquatics	8,774	56,390		97,778		177,028	24,500	123,000	-	-	-	-	498,679	6%
TOTAL	366,635	336,785	149,959	621,963	80,686	2,918,847	1,292,395	297,100	682,932	-	167,033	149,000	7,689,893	100%

Transfer to Future Capital Construction Reserve (50,000)
Transfer to City Trust (187,465)

Net Revenue

12,715

BUDGET SUMMARY

2025-2026 Mid-Year Budget

Operating Revenues	2025-2026 Final Budget		% of total	2025-2026 Mid-Year Budget		% of total
Program Revenue	\$	1,688,340	20.4	1,654,905		20.8
Facility Revenue	\$	238,623	2.9	241,401		3.0
Misc. Revenue	\$	79,090	1.0	65,553		0.8
Donations, Grant Revenue and In Kind	\$	33,679	0.4	234,500		3.0
Interest Income	\$	109,304	1.3	155,029		2.0
Transfer in from City Mitigation	\$	200,000	2.4	187,465		2.4
Transfer in from County Mitigation	\$	116,000	1.4	116,000		1.5
Tax Revenue	\$	4,569,432	55.2	4,560,264		57.4
Transfer in from Cap Const, ADA & Equip Res	\$	1,206,415	14.6	693,889		8.7
Misc (atwood etc)	\$	31,249	0.4	31,067		0.4
Total Operating Revenue	\$	8,272,132	100.00	7,940,073		100.00

Expenditures					
Program Expense	\$	356,195	4.3%	366,635	4.8%
Operating & Supplies	\$	645,882	7.8%	626,568	8.1%
Utilities Expense	\$	313,892	3.8%	336,785	4.4%
Professional Services	\$	114,437	1.4%	149,959	2.0%
Building & Grounds Maintenance	\$	595,713	7.2%	621,953	8.1%
Property Tax Admin.	\$	80,013	1.0%	80,686	1.0%
Wages	\$	2,976,119	36.0%	2,918,847	38.0%
Benefits & Payroll Costs	\$	1,306,314	15.8%	1,292,395	16.8%
Fixed Asset Expense	\$	413,515	5.0%	297,100	3.9%
Capital Improvement Projects Mitigation & Funds	\$	1,139,100	13.8%	682,932	8.9%
Capital Improvement Projects General Fund	\$	-	0.0%	-	0.0%
Debt Services	\$	167,105	2.0%	167,033	2.2%
Reserve Deposits (ADA, Conting, GASB)	\$	149,000	1.8%	149,000	1.9%
Total Expenditures	\$	8,257,285	100.00	7,689,893	100.00

Net Revenue Over Expenditures	14,847		250,180
Transfer from 2024-2025 Residuals	50,000.00	\$	-
Transfer to Future Capital Construction Reserve	(50,000.00)		(50,000.00)
Transfer to City Trust			(187,465.00)

Net Revenue **14,847** **12,715**

	4/1/2025	4/1/2025
Annual Equip Replacement Fund	679,297	280,581
Future Capital Construction Fund	699,620	726,560
Contingency Reserves	452,234	466,005
ADA reserve	18,009	23,009
CEPPT Trust	217,203	253,435
CLASS FUND - Equip Reserves		505,035
CLASS FUND - Future Capital Const.		505,035
TOTAL RESERVES	\$ 2,066,363	\$ 2,254,625

Administration

2025-2026

FY 25-26 Actual

Revenues

Miscellaneous Revenues

	Actual to Date + remaining Months Budget	FY 25-26 Budget Budget	Mid Year 25-26 Budget Revision
Sales of an Asset	-	-	-
Misc. Income -w/c div and other	-	12,476	4,363
Verizon & ATT cell lease	50,748	50,746	47,746
TOTAL	50,748	63,222	52,109

Grant Proceeds - Admin	-	-	-
	-	-	-
TOTAL	-	-	-

Interest Income

Interest Revenue other	418	258	417
Interest Revenue - County	96,883	96,533	96,533
Interest Revenue - CLASS	10,069	-	20,000
Interest - Pension Trust	29,984	5,215	29,915
TOTAL	137,354	102,006	146,865

Taxes & Gov't Revenues

Current Sec Prop Tax General	3,904,540	3,911,851	3,903,888
Homeowner's Prop. Tax Reduction	20,309	20,850	20,505
Current Unsec Prop Tax General	85,326	81,426	86,722
Suppl. Prop Tax Current	109,428	119,875	123,143
Unitary & Op Non-unitary Tax	141,618	141,893	141,811
Prior Unsec Prop Tax	1,393	1,265	1,414
Timber Tax Guarantee	-	1	1
Prior Supplemental Tax Rev	170	84	129
Prior Secured Prop Taxes	(7)	(272)	236
Railroad Unitary Prop Taxes	2,885	2,941	2,889
Pipeline	-	-	92
RDA Pass - Throughs	293,519	289,518	294,434
TOTAL	4,559,181	4,569,432	4,575,264

Other Financing Sources

Transfers In - General Fund	1,391,766	1,391,766	1,391,766
Transfers In - Atwood Fund	-	-	-
Transfers In - Atwood Equipment	3,000	3,000	3,000
Transfers in - City Trust	-	-	-
Transfers In- MV Arboretum	-	-	-
Transfers In - Equipment Reserv	220,000	120,000	220,000
Transfers In - Future Capital Cons	350,000	50,000	350,000

Transfers In - CEPPT Trust	24,000	24,000	24,000
Transfers In - ADA Reserv	5,000	5,000	5,000
Transfers In - Youth Assistance F	-	-	-
Total Other Financing Source	1,993,766	1,593,766	1,993,766

Total Revenues

4,747,283	4,734,660	4,774,238
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Administration Expenditures

Operations & Supplies

	FY 25-26 Actual Actual to Date + remaining Months Budget	FY 25-26 Budget Budget	Mid Year 25-26 Budget Revision
Discounts Taken	(404)	(780)	(403)
Finance Charges	-	-	-
CalCard Incentive	(2,607)	(2,413)	(2,607)
Penalties	2,026	-	2,026
Donations Expense	820	861	820
Telephone (CVCC) - Admin	5,810	5,898	5,810
Postage - Admin	712	1,143	712
Bank Service Charges	(12)	(12)	(12)
CEPPT Charges	1,357	1,332	1,357
Office Supplies	5,755	5,182	5,753
Duplication Costs- Admin	137	137	137
Office Equip. Rental- Admin	3,746	3,901	3,998
Office Equip Maint - Admin	592	569	644
Dining Expense	1,051	896	1,051
Gas/Mileage Expense	1,011	1,168	1,010
General Admin Exp	2,250	2,077	2,500
Liability Insurance	255,315	267,977	237,746
Board Expense	1,270	844	1,270
Miscellaneous Expense	-	-	-
Dues & Subscriptions	14,473	14,855	14,473
Staff Appreciation	199	276	199
Staff Development	364	888	364
Uniform Exp - Admin	-	22	-
Small Office Equipment	1,185	1,185	1,185
Safety Supplies - Administration	-	-	-
TOTAL	295,050	306,006	278,033

Legal Fees

14,600	32,376	31,700
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FY 25-26 Actual

Expenditures

Professional Services

	FY 25-26 Actual Actual to Date + remaining Months Budget	FY 25-26 Budget Budget	Mid Year 25-26 Budget Revision
Professional Services	16,624	16,315	18,646
Accounting/Auditor Fees	19,500	18,100	19,500
Environmental Services	-	-	-

TOTAL	36,124	34,415	38,146
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Property Tax/Election Expense

CalPERS SS Fee	284	284	284
Property Tax Administration	73,042	73,042	73,042
Election Expense	-	-	-
LAFCO Fees	6,687	6,687	7,360
TOTAL	80,013	80,013	80,686

Administration Expenditures

Salaries/Wages Expenses

	FY 25-26 Actual Actual to Date + remaining Months Budget	FY 25-26 Budget Budget	Mid Year 25-26 Budget Revision
Wages - Admin - Full Time	181,733	185,733	181,733
Wages - Admin - Part Time	93,426	90,247	97,041
Wages- Admin - Board Pay	29,250	29,250	29,250
Wages - District Administrator	157,951	151,025	157,951
TOTAL	462,360	456,255	465,975

Benefits & Payroll Costs

ER -Taxes - Admin (7.65%)	35,327	35,638	35,600
Employment Expense - Admin	165	38	165
Fingerprinting	37	37	37
Benefits Expense - Admin	85,649	89,347	90,007
Employer Retirement Exp	47,868	46,969	48,267
CalPERS Prefunding	160,914	168,924	160,914
Worker's Compensation	5,937	5,977	6,045
TOTAL	335,897	346,930	341,035

Fixed Assets- Equipment

Fixed Assets - MOVE TO PROF SERV	25,000	25,000	36,362
Computer Purchases - Admin.	-	-	-
TOTAL	25,000	25,000	36,362

Transfers Out

Transfers out - General Fund	599,000	199,000	599,000
Transfers out - Atwood Fund	3,000	3,000	3,000
Transfers out - Atwood Equipment	-	-	-
Transfers out - City Trust	190,000	190,000	190,000
Transfers out - COVID Reserv	-	-	-
Transfers out - ADA Reserv	20,000	20,000	20,000
Transfers out - Equipment Reserv	381,015	381,015	381,015
Transfers out - Future Cap Const	800,751	800,751	800,751
	1,993,766	1,593,766	1,993,766

Principal Lease payment	127,000	127,000	127,000
Webster Lease Interest Expense	37,651	37,651	37,651

	164,651	164,651	164,651
<i>Total Expenditures</i>	1,813,695	1,445,646	1,436,588
Total Revenues	4,747,283	4,734,660	4,774,238
Total Expenditures	1,813,695	1,445,646	1,436,588
Net Gain (Loss)	2,933,588	3,289,014	3,337,650

Customer Service 2025-2026 Budget Revenues

Revenue

	Actual to date + remaining months	FY 25-26 Budget	25-26 Mid Year
Out of Dist Fees	15,401	17,212	15,401
Out of Dist Fees - Bureau	916	971	916
Return Check Fees	0	0	0
Total	16,317	18,183	16,317

Total Revenues 16,317 18,183 16,317

Customer Service Expenditures

Operations

	date + remaining months Budget	FY 25-26 Budget	25-26 Mid Year
Cash short/over	-150	-11	-150
Merchant fees	17,575	19,581	17,574
Telephone expense	6,593	6,658	6,591
Gift certificates Given Out	654	301	654
Postage	1,000	525	500
Office Supplies	3,186	2,655	3,186
Duplication costs	21	126	21
Office Equipment rental	2,728	4,636	2,730
Office equipment Maintenance	1,508	746	1,508
Dining Expense - Customer Service	331	280	331
Gas/Mileage Expense	480	464	480
Public Relations/Marketing	2,889	4,671	2,889
Dues and Subscriptions	54	228	54
Staff Appreciation	0	20	0
Staff Development	0	0	0
Theft Expense	0	0	0
Uniform Expense	0	22	0
Small Office equipment	0	0	0
Bad Debt Expense - Customer Serv	55	226	55
Total Operations	36,924	41,128	36,423

Prof Services	18,341	18,976	18,341
	18,341	18,976	18,341

Actual to
date +

	date + remaining months	FY 25-26 Budget	25-26 Mid Year
Wages (F/T)	157,944	152,885	157,944
Wages (P/T)	0	0	0
Total	157,944	152,885	157,944

ER -Taxes - Admin (7.65%)(10.85%)	11,568	11,990	11,568
Employment Expense	122	122	122
Fingerprinting Expense	122	122	122
Benefits Expense	34,402	34,162	34,401
Employer Retirement Exp. (16.622%)	19,413	19,420	19,412
Worker's Compensation (.68% x 148%)	1,139	1,157	1,139
Total	66,766	66,973	66,764

Total Salaries & Benefits 224,710 219,858 224,708

	Actual to date + Last 1 months Budget	FY 24-25 Budget	24-25 Mid Year
Fixed Assets- Equipment			
Fixed Asset Purchases	0	0	0
	0	0	0

Total Expenditures 279,975 279,962 279,472

Total Revenues	16,317	18,183	16,317
Total Expenditures	279,975	279,962	279,472
Contingency Reserve (2% of exper	0	0	0
Net Gain (Loss)	-263,658	-261,779	-263,155

Recreation 2025-2026

Revenues

Program Revenue

	Actual to Date + Last Months Budget	FY 25-26 Budget	Mid-year 2025-26 Budget Revision
Adult Softball	37,375	18,221	37,374
Adult Basketball	18,126	13,756	13,331
Adult Volleyball	8,083	6,763	8,083
Pickle Ball	328	55	328
Adult Classes	41,883	39,516	41,883
Adult Classes - Bureau	5,053	9,168	5,053
Bocce Ball	4,116	3,229	4,116
Youth Basketball	161,556	153,901	139,855
Youth Classes	56,823	50,960	53,960
Youth Classes - Bureau	1,110	2,409	1,110
Youth Volleyball (New)	8,701	10,128	8,702
Youth Camps	67,442	49,031	67,442
Youth Camps - Bureau	36,009	36,707	36,009
Tennis Revenue	0	0	0
Special Events	11,175	1,650	1,650
Party in the Park	7,687	13,700	13,700
Food Truck Fiesta	0	0	0
Great Obstacle Race	23,305	23,805	23,305
Dead Festival	0	0	0
Auburn Community Festival	8,681	10,681	10,681
Egg Hunt	2,676	2,400	2,676
Parks N Big Trucks Event	900	777	1,100
Movies in the Park	1,925	1,000	925

Total Program Revenues	502,954	447,857	471,283
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Misc. Revenue

Activity Guide-Advertising Rev.	0	0	0
Miscellaneous Rev	0	0	0

TOTAL MISC REVENUE	0	0	0
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Grants & Donations

Youth Assistance Fund - In Dist	12,223	9,879	7,723
Donations - Recreation	1,953	0	1,953

TOTAL GRANTS & DONATIONS	14,176	9,879	9,676
Total Revenues	517,130	457,736	480,959

Recreation 2025-2026 Budget

Expenditures

Program Expenditures	Actual to Date + Last Months Budget	FY 25-26 Budget	Mid-year 2025-26 Budget Revisi
Instructors - Adult Classes	29,971	30,180	30,180
Inst - A Classes - Bureau	3,175	5,149	3,174
Instructors - Youth Classes	42,886	43,090	43,090
Inst - Y Classes - Bureau	890	919	890
Officials - Adult Softball	14,926	11,936	14,122
Officials - Adult Basketball	13,618	14,792	14,618
Officials - Adult Volleyball	0	635	635
Officials - Youth Basketball	34,449	34,449	34,449
Officials - Youth Volleyball	182	813	182
Instructors- Youth Camp	49,126	39,166	49,126
Inst - Y Camp - Bureau	20,053	17,478	20,052
Adult Softball Expense	1,966	3,165	3,165
Adult Basketball Expense	316	474	474
Adult Volleyball Expense	329	329	329
Pickle Ball/Tennis	1,088	1,531	1,531
Youth Basketball Expense	71,381	69,640	71,380
Youth Class Expense	0	8	0
Youth Volleyball Expense (New)	1,924	1,560	1,924
Special Events	2,721	3,729	2,738
Party in the Park	13,776	13,700	13,777
Food Truck Fiesta	0	0	0
Obstacle	16,966	13,778	13,778
Dead Festival	0	0	0
Auburn Community Festival Exp	5,230	6,657	6,657
Egg Hunt	1,648	2,400	1,648
Movies in the Park	2,407	1,000	1,408
Parks N Trucks	1,085	777	1,085

TOTAL PROGRAM EXP.	330,113	317,355	330,412
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Operating Expenditures

Telephone	361	560	67
Activity Guide	34,013	34,295	34,013
Youth Assistance Expense	9,594	12,477	11,593
Office Supplies	657	757	757
Gas/Mileage	608	765	608
Dues & Subscriptions	1,049	1,070	1,049
Staff Appreciation	0	0	0
Company Celebrations	2,037	2,016	2,037
Bad Debts Expense	0	0	0
Staff Development	669	355	669
Small Rec Equipment	657	657	657
Uniform Expense	(22)	(65)	0
Safety Supplies	35	35	35

TOTAL OPERATING EXP	49,658	52,922	51,485
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	Actual to Date + Last Months Budget	FY 25-26 Budget	Mid-year 2025-26 Budget Revisi
Professional Services			
Professional Services	13,443	13,713	13,443
Total Professional Services	13,443	13,713	13,443

Salaries/Wages Expenditures

Wages - Full Time	195,740	186,885	195,739
Wages - Part Time	4,513	4,223	4,514
Wages - Adult Softball	6,933	5,945	6,932
Wages - Uniform	0	0	0
Wages - Adult Basketball	4,365	4,451	4,364
Wages - Adult Volleyball	0	0	0
Wages - Special Events	1,199	1,304	1,199

Totals	212,750	202,808	212,748
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	Actual to Date + Last Months Budget	FY 25-26 Budget	Mid-year 2025-26 Budget Revisi
Benefits & Payroll Expenditures			
ER -Taxes - (13.65%)	16,506	16,404	16,506
Employment Expense	20	20	20

Fingerprinting Expense	243	234	243
Benefits Expense	41,660	41,344	41,660
Calpers Exp.	19,274	18,409	19,274
Worker's Comp	5,481	5,430	5,480
<i>Totals</i>	83,184	81,841	83,183

Equipment & Fixed Assets

Fixed Assets - Recreation	0	0	0
Computer Purchases - Rec	0	0	0

<i>Totals</i>	0	0	0
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<i>Total Expenditures</i>	689,148	668,639	691,271
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Total Revenues	517,130	457,736	480,959
Total Expenditures	689,148	668,639	691,271
Contingency (1% of expenses)	0	0	0
Net Gain (Loss)	(172,018)	(210,903)	(210,312)

Youth Services 2025-2026

Revenues

	Actual to Date + Remaining Months Budget	FY 25-26 Budget	2025 -2026 Budget Revision
Auburn Elem DSC Revenue	128,951	121,330	128,952
Skyridge DSC Revenue	266,264	273,044	266,264
Skyridge Day Camp	46,210	49,800	46,210
Rec Day Camp Rev (School & Summer)	178,115	164,127	178,114
Day Camp Memberships	9,010	0	9,010
Regional Day Camp	61,027	70,709	61,027
Preschool Revenue	110,278	111,236	40,748
Newcastle DSC Revenue	269,908	266,369	269,908
Special Events Rev - Preschool	3,710	0	3,710
TOTAL	1,073,473	1,056,615	1,003,943
Donations	0	0	0
T shirt Revenue			
Miscellaneous Revenues	600	1,200	0
Grant Proceeds	13,494	6,600	13,494
	14,094	7,800	13,674
Total Revenues	1,087,567	1,064,415	1,017,617

Youth Services Expenses

	Actual to Date + Remaining Months Budget	FY 25-26 Budget	2025 -2026 Budget Revision
Auburn Elem - Program Expense	3,039	3,400	3,300
Skyridge - Program Expense	4,319	5,900	4,319
Skyridge Day Camp - Program Expense	1,759	1,500	1,759
Rec Day Camp - Program Exp (Sch. & Sum)	5,366	9,206	5,366
REG Day Camp - Prog Expense	2,223	2,130	2,224
Preschool - Program Expenses	3,503	2,654	3,503
Newcastle - Program Expense	6,515	6,069	6,515
Special Events Exp - Preschool	463	0	463
	27,187	30,859	27,449
Operations & Supplies			
Merchant fees	21,987	19,595	21,987

Advertising - Youth Services
Telephone - Youth Services (Cell phones)
Telephone - Preschool
Telephone - Rec Day Camp Modular
Telephone - Newcastle
Telephone- Auburn Elem
Telephone- Skyridge
Office Supplies - Youth Services
Gas/Mileage Reimbursement Expense
Gas/Mileage - Preschool
Cleaning supplies - Y Services
Miscellaneous Expense
Dues and Subscriptions
Staff Appreciation - Youth Services
Bad Debts Expense
Staff Development - Youth Services
Small Equipment
Uniform Expense
Safety Supplies - Youth Services
TOTAL

0	140	0
354	381	361
24	30	25
1,435	1,791	1,491
466	474	467
535	543	536
871	882	1,056
509	788	608
534	373	573
27	21	27
483	0	484
0	0	0
468	455	468
341	368	368
161	979	161
1,615	1,618	1,615
548	450	548
100	321	100
0	0	0
31,771	29,209	32,187

Utilities

Electric - Day Camp

4,653	4,746	4,746
4,653	4,746	4,746

Professional Services

Professional Services

210	210	210
210	210	210

Maintenance Expense

Rep/Maint - Auburn Elem
Rep/Maint - Rec Day Camp
Rep/Maint - Skyridge
Rep/Maint - Preschool (Rec)
Rep/Maint - Newcastle

Actual to Date + Remaining Months Budget	FY 25-26 Budget	2025 -2026 Budget Revision
500	1,144	0
5,036	6,144	5,036
1,906	1,906	1,906
257	295	257
0	0	0
7,699	9,489	7,199

Salaries/Wages Expenses

Wages - (Y.Serv) - Manager & Coord
Wages - (Y.Serv) - Aub Elem - PT
Wages - (Y.Serv) - Aub Elem Maint
Wages - (Y.Serv) - Skyridge - PT

Actual to Date + Remaining Months Budget	FY 25-26 Budget	2024-25 Budget Revision
71,613	68,254	73,593
81,491	75,315	86,507
373	182	372
136,929	140,023	137,023

Wages - (Y.Serv) - Skyridge Maint
Wages - (Y.Serv) - Skyridge Day Camp
Wages - (Y.Serv) - Rec Day Camp - PT
Wages - (Y.Serv) - Day Camp Maintenance
Wages - (Y.Serv) - REG Day Camp
Wages- (Y.Serv) - Newcastle - PT
Wages - (Y.Serv) - Newcastle Maint
Wages - (Y.Serv) - Preschool
TOTAL WAGES

106	324	124
21,059	42,547	21,059
101,698	95,833	101,699
2,008	1,008	2,008
26,623	47,220	26,622
131,263	131,742	131,264
16	70	16
70,978	74,244	41,127
644,157	676,762	620,414

Benefits & Payroll Costs

ER Taxes (SS/MC/SUTA/ETT)
Employment Exp- Y.S.
Fingerprinting Exp - Y.S.
Benefits Expense - Y.S.
Employer Retirement Exp. YS
Worker's Compensation - Y.S.

48,639	54,687	51,639
1,261	675	1,261
1,837	1,030	1,837
28,327	27,934	30,352
48,750	57,603	49,603
15,609	16,403	15,803
144,423	158,332	150,495

TOTAL BENEFITS

Total Salaries & Benefits

788,580	835,094	770,909
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Fixed Assets

Fixed Asset Purchases
Fixed Asset Purchases (computer)

Actual to Date + Remaining Months Budget	FY 25-26 Budget	2025 -2026 Budget Revision
0	0	0
0	0	0
0	0	0

Capital Improvement

0	0	0
0	0	0
0	0	0
0	0	0

Total Expenditures

860,100	909,607	842,700
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Total Revenues

1,087,747	1,064,415	1,017,617
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Total Expenditures

860,100	909,607	842,700
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Contingency Reserve (1% of expense)

0	0	0
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Net Gain (Loss)

227,647	154,808	174,917
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Facilities & Grounds 25-26 Budget

Revenues	Actual to Date + remaining month's Budget	FY 25-26 Budget	Mid Year Budget Revision
Rents and Concessions			
<i>Fee Waivers- Public</i>	(4,726)	(7,986)	(4,725)
<i>Fee Waivers-CVCC Public</i>	(1,651)	(2,561)	(1,652)
Blue Bird Room - CVCC	2,195	2,195	2,193
Stella Irving - Rec	2,463	760	2,463
Lakeside - Reg	20,821	19,381	17,406
Sierra Room Rental- CVCC	14,326	5,503	14,325
Sunset Room Rental- CVCC	1,609	2,272	1,608
Canyon View Room Rental-CVCC	7,497	10,560	7,496
Foothills Room Rental- CVCC	8,615	8,432	8,616
Oak Room Rental-CVCC	0	0	0
American River Room	382	688	382
Conference Room Rentals	2,170	1,539	1,504
Board Room Rental - CVCC	0	0	0
Conference Modular - Overlook	7,322	7,988	7,989
Gazebo - Rec	350	221	234
Gym - Rec	1,040	2,020	1,039
Gym - Reg	15,648	16,628	15,648
Tutor Totter Lease Agreement	7,227	7,076	7,228
Kitchen - Rec	523	657	522
Kitchen - Reg	0	0	0
Kitchen-CVCC	552	443	552
Picnic Area - Rec	10,100	9,573	10,100
Picnic Area - Reg	1,951	3,075	1,951
Picnic Area - Ashford	1,223	1,825	1,223
Picnic Area - Meadow Vista	5,022	5,125	5,022
Field - Recreation	6,880	6,448	6,879
Field A "Bill Beane"- Reg	3,224	9,065	3,224
Field - Softball MV	6,031	4,254	6,031
Field - Christian Valley	2,686	3,380	2,686
Bike Park Rentals	0	0	0
Field Soccer/Baseball-Winchester	4,519	3,402	4,519
Field "Beggs" - Rec	6,661	6,960	6,661
Field B - Reg	7,834	7,631	7,834
Field "James" - Rec	20,687	20,098	20,687
Field "Chana" - Reg	8,226	6,256	8,226
Bocce Ball Field Rental	264	0	264

Field Soccer - Reg	4,806	5,004	4,806
Field Soccer A- MV	2,549	403	2,549
Field Soccer A- Railhead	11,175	9,477	11,174
Field Placer Hills	903	1,260	903
Field Soccer B- MV	0	0	0
Field Soccer B- Railhead	11,981	13,190	11,981
Field "Pee Wee Soccer" Rental - MV	1,257	2,999	1,257
Misc Rents & Concessions	1,073	1,072	1,074
Misc Rents & Concessions - Bureau	6,222	5,864	6,221
Custodial Fees	14,946	15,552	14,945
Custodial Fees- Bureau	5,036	5,189	5,036
Set up and Take Down Fees	(77)	53	(77)
Set up and Take Down Fees-Bureau	1,537	1,939	1,537
TOTAL RENTS & CONCESSIONS	233,079	224,910	229,540

Miscellaneous Revenues

MV comm ctr rental	4,062	(1,688)	(3,586)
Sales of an Asset	0	0	500
Alcohol permit	4,047	4,894	4,449
Alcohol permit - Bureau	847	843	847
MV alcohol fee	50	0	0
MV cust fee	50	0	0
Misc Income - F & G	11,233	8,297	11,234
Total Misc Revenue	20,289	12,346	13,444

	Actual to Date + remaining month's Budget	FY 25-26 Budget	Mid Year Budget Revision
Grants & Donations			
Donations F&G	23,038	7,700	41,538
Grant Proceeds	8,500	8,500	164,000
Pump trac donations	1,000	1,000	3,400
TOTAL GRANTS & DONATIONS	32,538	17,200	208,938

Interest Revenue - City Trust	6,733	7,298	8,164
TOTAL Interest Income	6,733	7,298	8,164

Project Revenue - Government

County Mitigation	116,000	116,000	116,000
City Mitigation Revenue	10,000	10,000	187,465
Total Project Revenue - Gov	126,000	126,000	303,465

Taxes & Government Revenue

Atwood III Tax Revenue	31,067	31,249	31,067
Total Taxes & Gov't Revenue	31,067	31,249	31,067

TOTAL REVENUES

449,706

419,003

794,618

Facilities & Grounds 25-26 Budget

Expenses

Operations & Supplies

Actual to Date +
remaining
month's Budget

FY 25-26
Budget
Budget

Mid Year
Budget Revision

Telephone - F & G	11,616	12,000	11,617
Office Supplies - F & G	1,823	2,880	1,880
Duplication Cost - F & G	0	0	0
Dining Expense	250	174	250
Gas/Mileage Expense - Fac & Gr.. (10% incr)	49,380	59,442	58,442
Membership & Dues - F & G	666	684	666
Staff Appreciation - F & G	196	208	196
Staff Development - F & G	9,392	9,095	9,095
Uniform Exp	1,601	(563)	1,601
Small Tools and Equipment	39,372	38,109	48,772
Field Marking Expense	4,651	6,934	8,197
Safety Supplies - F & G	8,765	9,380	8,780
Restroom Supplies - Rec Park	3,954	2,830	3,955
Restroom Supplies - Reg. Park	2,451	2,878	2,478
Restroom Supplies - Ashford	865	1,000	900
Restroom Supplies - M.V. Park	992	1,176	1,076
Restroom Supplies - Railhead Park	1,046	1,218	1,118
Restroom Supplies - Overlook Park	1,050	1,231	1,131
Restroom Supplies - Placer Hills Park	859	995	895
Restroom Supplies - Rec. Comm Ctr	4,435	4,888	4,488
Restroom Supplies - Reg. Comm. Ctr	2,637	2,824	2,724
Restroom Supplies - CVCC	2,874	3,715	2,915
Sanitation- Regional Park- Port. Toilet	3,650	3,445	3,650
Sanitation - Reg ADA Pickleball Toilets	3,320	3,180	3,320
Sanitation - Bike Park Port. Toilet	3,120	3,180	3,120
Rec Park - Debris Box	19,188	20,678	19,188
Sanitation- Regional Park - Debris	8,340	8,298	8,341
Sanitation- MV Park- Debris	5,644	5,658	5,645
Sanitation- CVCC - Debris	2,791	2,890	2,791

TOTAL OPERATIONS & SUPPLIES

194,928

208,427

217,231

Facilities & Grounds

25-26 Budget

Expenses	Actual to Date + remaining month's Budget	FY 25-26 Budget Budget	Mid Year Budget Revision
Lights- Rec Pk Beggs Field (LL)	5,710	6,121	5,721
Lighting Reimbursements - Beggs Fld.	(1,573)	(1,662)	(1,573)
Lights- Rec Park James Field (LL)	12,564	13,481	12,581
Lighting Reimbursements - James Fld.	(7,257)	(6,944)	(7,244)
Lights- Recreation Field (LL)	1,583	2,250	1,650
Lighting Reimbursements - Rec Fld.	(1,573)	(1,662)	(1,573)
Gas/Electric - Rec Comm Ctr	30,606	23,414	37,794
Gas/Electric - Reg Comm Ctr	14,364	16,053	14,453
Gas/Elec. - Chr Vly Comm Ctr	1,442	1,635	1,535
Electric Reimbursements - Chr Vly CC	(1,550)	(1,818)	(1,548)
Gas/Electric - CVCC	30,971	36,847	32,847
Gas/Electric - Recreation Park	22,296	22,714	22,314
Lighting Reimb - Rec Park	0	0	0
Gas/Electric - Reg Park	10,013	16,351	11,351
Lighting Reimbursements - Reg Park	(7,354)	(20,791)	(7,354)
Gas/Electric - Ashford Park	4,482	4,814	4,514
Gas/Elec. - MV Park	7,475	8,432	7,532
Electric - Railhead	5,172	6,436	5,436
Lighting Reimbursements - Railhead	(2,404)	(3,348)	(2,405)
Gas/Electric - Overlook Park	159	104	216
Gas/Electric- Winchester Park	1,910	2,007	1,962
Water - Rec Comm Ctr	8,199	7,015	8,199
Water - Reg Comm Ctr	2,899	2,743	2,899
Water - Chr Vly Comm Ctr	575	627	576
Water - CVCC	6,249	6,097	6,249
Water - Recreation Park	5,388	5,388	5,389
Water - Regional Park	10,180	10,382	10,281
Water - Ashford Park	5,002	5,403	5,203
Water - MV Park	13,936	12,855	13,956
Water - Chr Vly Park	4,586	4,591	4,589
Water - Railhead Park	5,733	5,857	5,795
Water - CVCC (Park)	3,519	3,084	3,519
Water - Overlook	11,765	9,046	12,265
Water - Placer Hills Park	6,445	6,376	6,446
Water - Atwood	3,763	3,482	3,763
Water - Chana Field	14,817	14,817	14,817
Sanitation - Rec Park (Sewer)	9,807	9,811	9,807

Sanitation - Regional Park - (Sewer)	10,153	9,909	10,153
Sanitation - Ashford Park (Sewer)	1,880	1,835	1,880
Sanitation - Railhead (Sewer)	183	183	183
Sanitation - Overlook (Sewer)	773	773	773
Sanitation - CVCC (Sewer)	10,698	10,698	10,698
TOTAL UTILITIES	263,586	255,406	275,649

Facilities & Grounds 25-26 Budget

Expenses	Actual to Date + remaining month's Budget	FY 25-26 Budget Budget	Mid Year Budget Revision
Professional Services	2,821	4,068	3,468
Professional Services - Bureau	0	0	0
Professional Services - Atwood III	7,972	8,323	7,972
Atwood - County Admin Coll Fee	317	317	317
Total Professional Services	11,110	12,708	11,757

Building & Grounds Maintenance

District Vehicles Maint - F & G	33,056	46,334	41,334
Equipment Rental - F & G	135	2,100	1,135
Irrigation supplies	2,778	4,929	3,779
Maint - Recreation Field	2,472	4,162	2,731
Maint - CV Baseball Field	0	0	0
Maint - James Field	12,800	9,988	12,800
Maint - Beggs Field	4,523	4,014	4,523
Maint & Repairs - Equipment	91,043	46,797	69,044
Maint - M.V. Soccer Field	0	0	14
Maint- Winchester Field	0	0	0
Maint - M.V. Tennis/Pickleball Courts	133	119	119
Maint - Recreation Park	64,151	72,985	46,940
Maint - Regional Park	43,870	53,076	49,587
Maint - Ashford Park	14,815	16,460	14,814
Maint - Meadow Vista Park	24,951	10,525	24,980
Maint - Christian Valley Park	1,983	3,704	2,083
Maint - Railhead Park	5,926	6,899	6,426
Maint- CVCC Park	7,371	7,162	7,371
Maint - Overlook Park	11,672	13,526	11,672
Maint - Placer Hills Park	1,122	489	1,222
Maint - Pocket Parks	1,173	5,573	2,173
Maint - Mt. Vernon Park	52	52	52
Maint - Winchester Park	1,165	426	1,164

Maint - Atwood III	7,518	7,147	7,519
Maint - Shockley	64	260	64
Maint - Bike Park	13,147	5,632	13,648
Maint - Ashley dog park	1,156	3,385	1,385
Maint - Recreation Comm Ctr	22,866	21,745	22,945
Maint - Regional Comm Ctr	31,832	19,429	31,833
Maint - Christian Valley Comm Ctr	1,519	638	1,519
Maint - CVCC	27,665	23,910	27,665
Maint - Overlook Modular	1,650	5,540	1,650
Maint - Regional Tennis/Pickleball Courts	98	887	398
Maint - MV Soccer A Field	0	254	0
Maint - RH Soccer A Field	8,352	7,754	8,351
Maint - PH Soccer Field	0	0	0
Maint - Regional Field Soccer	5,908	114	5,908
Maint - MV PeeWee Soccer	228	202	275
Maint - RH Soccer B Field	8,528	8,529	8,527
Maint - Reg Bill Beane Field	6,668	6,315	6,667
Maint - MV Softball Field	0	95	0
Maint - Regional Field B	1,047	2,382	3,716
Maint - Regional Field C	3,434	3,954	3,435
Tree Maint Rec Park	8,000	8,000	13,000
Tree Maint Reg	12,000	12,000	12,000
Tree Maint Ashford	0	0	0
Tree Maint MV park	0	0	0
Tree Maint Christian Valley Park	0	0	0
Tree Maint Overlook Park	0	0	0
Tree Maint PH Park	0	0	0
Tree Maint Shockley Park	0	0	0
Tree Maint Railhead Park	0	0	0
Tree Maint Pocket Parks	0	0	0
Tree Maint Atwood Park	0	0	0
Vandalism Repairs Exp.	41,877	42,508	42,508
TOTAL MAINTENANCE	528,748	490,000	516,976

Facilities & Grounds 25-26 Budget

Expenses

	Actual to Date + remaining month's Budget	FY 25-26 Budget	Mid Year Budget Revision
Wages - Fac Attend - Rec Park	124,648	126,499	124,649
Wages - Fac Attend - CVCC	48,842	47,930	48,841
Wages - Fac Attend - Reg Park	55,640	60,007	55,640
Wages - Fac Attend - Overlook	265	300	265

Wages - Management	223,037	218,471	223,536
Wages - Rec Park	336,060	323,950	335,424
Wages - Reg Park	227,547	230,105	223,548
Wages - Ashford Park	51,231	52,106	51,230
Wages - Meadow Vista Park	74,212	70,386	74,211
Wages - CV Comm Ctr	4,839	5,877	4,838
Wages - Railhead Park	20,487	21,717	20,486
Wages - CVCC	26,971	29,642	26,972
Wages - Overlook Park	18,997	18,847	18,997
Wages - Placer Hills Park	16,727	19,296	16,726
Wages - Pocket Parks	10,476	11,841	10,475
Wages- Mt. Vernon Park	128	340	128
Wages - Winchester Park	4,216	5,644	4,216
Wages - Atwood	6,592	6,226	6,592
Wages - Bike Park	819	6,000	7,120
Wages - Shockley	3,860	3,446	3,860
Wages - Special Events	8,953	9,596	8,954
Wages - Marriott Meadows	2,588	1,996	2,087
Wages - Certification Stipends Paid	1,725	1,725	1,725
Wages - Uniform Allowance	14,218	12,791	14,218
	1,283,078	1,284,738	1,284,738

	Actual to Date + remaining month's Budget	FY 25-26 Budget Budget	Mid Year Budget Revision
ER -Taxes - F & G (7.65%)	7,906	0	313
ER -Taxes - F & G (7.65%)	97,390	101,515	97,389
Employment Expense - F & G	1,525	2,108	1,525
Fingerprinting Exp. - F & G	380	417	380
Benefits Expense - F & G	285,194	292,633	297,633
Employer Retirement Exp.	107,802	111,402	107,801
Worker's Comp.	113,772	119,663	121,690
TOTAL BENEFITS & PAYROLL COSTS	613,656	627,738	626,418

TOTAL SALARIES, BENEFITS	1,896,734	1,912,476	1,911,156
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Fixed Assets

Fixed Asset Purchases - F&G	306,415	304,215	174,100
Fixed Asset Purchases - Atwood	0	0	0
TOTAL FIXED ASSETS	306,415	304,215	174,100

Rent

Rec Park Lease UPPR	2,337	2,382	2,382
TOTAL RENT	2,337	2,382	2,382

	Actual to Date + remaining month's Budget	FY 25-26 Budget Budget	Mid Year Budget Revision
All Parks - Parking Bumpers at Solar Poles	10,000	10,000	10,000
Rec - Fire Loss	1,947	0	8,300
Rec - Emergency Gym Roof	11,153	10,000	13,010
Rec - Gator shed with chargers	40,000	40,000	0
Rec - N. Front Playground Replemnt & POT	0	150,000	0
Rec - Emergency Exit	0	40,000	0
Rec - Beggs Staircase	30,000	30,000	40,000
Rec - PGE Power Replacement	0	7,500	0
Rec - Charging station infrastructure/Engineering	0	80,000	0
Rec - Gazebo Repair	0	0	10,000
Marriott Meadows Constructon Docs	12,607	0	163,000
Reg - Dry Creek Playground	140,012	150,000	115,000
Reg - Pond Light Repairs	0	50,000	0
Reg - Drinking Fountain Installation	20,506	20,400	20,400
Ashford - Levee Repairs/Paving	75,000	75,000	100,000
MV Scoreboard, Dugouts, Electrical at Field	25,756	38,700	38,700
PH - Parking Lot & Curb Repairs	157,023	155,000	157,022
Bike Park signage (moved to Maint)	0	0	0
OP - Siding of Modular - Fire Damage	63,169	7,500	7,500
Total Capital Improvements (Funded)	577,173	864,100	682,932

TOTAL CAP IMPROVEMENT	577,173	864,100	682,932
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TOTAL EXPENDITURES	3,781,031	4,049,714	3,792,133
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Total Revenues	449,706	419,003	794,618
Total Expenditures	3,781,031	4,049,664	3,792,133
Contingency Fund 1% of total exp	0	0	0
Net Gain (Loss)	(3,331,325)	(3,630,661)	(2,997,515)

Aquatics 2025-2026 Budget Revenues

	Actual to Date + Last Months Budget	FY 2025-2026 Budget	Mid Year 2025-2026
Park & Services Revenue			
Aquatic Activities Sierra Pool	18,547	21,161	18,547
Aquatic Activities Placer Hills	0	-	0
Master Swim	8,080	7,402	8,080
Public Swim	32,667	30,526	32,666
Public Swim - Placer Hills Pool	6,752	2,972	6,752
Swim Lessons	39,232	53,577	39,232
Swim Lessons - Placer Hills Pool	12,212	4,224	12,212
Swim Team	30,588	31,626	30,588
Synchro Team	16,170	14,197	16,170
Misc Income	0	-	0
Totals	164,248	165,685	164,247
Rents & Concessions			
Sierra/Splash Pool Rental	10,061	11,468	10,061
Placer Hills Pool rental	1,800	2,245	1,800
Totals	11,861	13,713	11,861
Donation Rev - Aquatics	2,392	-	2,392

Total Revenues

178,501 179,398 178,500

Aquatics Expenditures

		FY 2025-2026 Budget	Mid Year 2025-2026
Program Expenditures			
Instructors - Aquatics	0	-	0
Adult Aquatic Activities Exp.	1,256	1,154	1,298
Public Swim Expenses	2,765	2,855	2,764
Public Swim Expenses PH	147	457	147
Swim Lessons Expenses	0	-	0
Swim Team Expenses	1,417	1,173	715
Synchro Team Expenses	1,915	1,640	1,915
Totals	7,500	7,279	6,839
Operations & Supplies			
Telephone - Placer Hills Pool	1,370	1,115	1,434
Office Supplies	0	-	0

Gas Milleage - Aquatics
Professional Services
Staff Appreciation- Aquatics
Staff Development- Aquatics
Uniform Exp
Small Equipment
Small Equipment - PH Pool
Safety Supplies - Aquatics

Totals

27	-	27
0	-	0
25	-	-169
750	416	750
108	835	107
6,108	2,800	6,065
0	-	0
2,881	2,851	2,881
11,269	8,017	11,095

Utilities

Gas/Electric - Sierra Pool
Gas/Electric - Placer Hills

Reimbursement - Gas/Electric

Water - Sierra Pool
Water - Placer Hills

Reimbursement - Water

Totals

45,091	64,999	55,092
2,675	5,056	3,276
-19,448	(23,024)	-19,448
7,855	7,228	7,855
420	421	421
-2,449	(940)	-2,449
34,144	53,740	44,747

Maintenance

Maintenance - Sierra Pool

Reimbursement - Maintenance

Maintenance - Placer Hills pool

Totals

75,012	80,701	79,313
-7,993	(5,575)	-7,993
26,457	21,098	26,458
93,476	96,224	97,778

Mid Year

Payroll Expenses

Wages - Aquatics Coordinator
Wages - Adult aquatics
Wages - Public Swim
Wages - Public Swim - PH Pool
Wages - Swim Lessons
Wages - Swim Lessons - PH Pool
Wages - Master Swim
Wages - Uniform allowance
Wages - Coaches (Swim Team)
Wages - Coaches (Synchro)

Totals

FY 2025-2026

Budget

2025-2026

19,346	18,299	19,347
10,730	14,208	10,729
75,825	80,887	75,825
5,937	8,623	5,937
15,956	14,303	15,957
4,114	4,021	4,114
9,100	8,106	9,100
0	-	0
13,754	14,485	13,754
15,540	14,096	15,539
170,302	177,028	170,302

Benefits & Payroll Costs

ER -Taxes (.0995/.0765)
Employment Exp - Aquatics
Fingerprinting Exp - Aquatics
Retirement Expense
Worker's Comp

15,421	16,768	15,420
21	111	21
151	157	151
3,291	3,206	3,292
4,590	4,258	4,591

Totals

23,474	24,500	23,475
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Equipment & Fixed Assets

Fixed Assets - Aquatics

84,300	84,300	123,000
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Totals

84,300	84,300	123,000
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Capital Improvement Projects

0	..	0
0	..	0
0	..	0
0	..	0
0	..	0
0	..	0
0	..	0
0	..	0

Total Expenditures

424,465	451,088	466,141
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Total Revenues

178,501	179,398	178,500
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Total Expenditures

424,465	451,088	466,141
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Net Gain (Loss)

-245,964	(271,690)	-287,641
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Resolution Number 2025-25
Before the Governing Board of the
Auburn Area Recreation and Park District
County of Placer, State of California

ADOPTION OF MID-YEAR BUDGET REVISION, GENERAL FUND

WHEREAS, the Auburn Area Recreation and Park District has created a Mid-Year Budget Revision for Fiscal Year 2025-2026.

THEREFORE, IT IS HEREBY RESOLVED in accordance with Section 29089 of the Government Code, the Mid-Year Budget Revision for the Fiscal Year 2025-2026 is hereby adopted in accordance with the following:

REVENUES

Park & Recreation Services Revenue	
Program Revenue	1,654,905.00
Facility Rentals	<u>241,401.00</u>
Total Park & Rec. Services Revenue	1,896,306.00
Government Revenues	
Taxes, Governmental Revenue	<u>4,591,331.00</u>
Total Governmental Revenue	4,591,331.00
Other Revenue	
Interest Revenue	155,029.00
Misc. Revenue	<u>65,553.00</u>
Total Other Revenue	220,582.00
Donations	
Donations, Grant, In kind	<u>71,500.00</u>
Total Donation Revenue	<u>71,500.00</u>
TOTAL OPERATING REVENUES	6,779,719.00
Project, Equipment and Reserve Transfer Revenue	
Transfer in from ADA Reserves	20,000.00
Grant Proceeds	163,000.00
Transfer in from Equipment Reserves	293,300.00
Transfer in from Reserves	<u>380,589.00</u>
Total Project and Equipment Revenue	856,889.00
Park Dedication Revenue	
City Park Dedication Revenue	187,465.00
County Park Dedication Revenue	<u>116,000.00</u>
Total Park Dedication Revenue	303,465.00
TOTAL PROJECT AND EQUIPMENT REVENUES	<u>1,160,354.00</u>
TOTAL REVENUES	7,940,073.00

EXPENDITURES

Program, Administrative and General Expenditures	
Program Expenditures	366,635.00
Operations & Supplies	626,568.00
Utilities Expense	336,785.00
Professional Expenses	149,959.00
Building & Grounds expense	621,953.00
Property Tax Admin. Fees	80,686.00
Election Cost	-
Wages & Benefits	4,211,242.00
Equipment and Land Lease	167,033.00
Fixed Assets	18,200.00
Equipment Reserve Expenditures	278,900.00

Total Operating Expenditures	6,857,961.00
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Capital Improvement Projects	
General Fund Capital Improvement Projects	
ADA reserve projects	20,000.00
Future Cap Projects	539,232.00
In-Kind & Other Contribution Projects	7,700.00
Total Project Expenditures	566,932.00

Park Dedication Capital Improvement Projects	
City Park Dedication Project Expenditures	-
County Park Dedication Project Expenditures	116,000.00
Total Park Ded. Project Expenditures	116,000.00

TOTAL EXPENDITURES	7,540,893.00
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TOTAL REVENUE SURPLUS (DEFICIT)	399,180.00
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TO EQUIPMENT RESERVE	120,000.00
TO ADA RESERVE	5,000.00
TO CONTINGENCY (acct 2453)	-
TO CALPERS UNFUNDED LIAB. RESERVE	24,000.00
TO CITY TRUST RESERVE	187,465.00
TO FUTURE CAP CONSTRUCTION RESV.	50,000.00

OPERATING BUDGET BALANCE	12,715.00
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BE IT FURTHER RESOLVED, that the Mid-Year Budget Revision is hereby adopted on this 30th day of October, 2025 in accordance with the listed attachments which show approved appropriations, revenues and methods of financing, appropriations subject to limitations attached hereto and by reference made a part hereof.

Sue Ingle
Board of Directors

Kahl Muscott
District Administrator

4.5 Cover sheet – PUBLIC HEARING: Proposed Fee Increases: Facility and Field Rentals; Public Swim

Auburn Area Recreation and Park District (ARD/District) Policy and Fee Committee meeting October 2025.

The Issue

Shall the Auburn Area Recreation and Park District (ARD) increase fees for the rental of facilities and fields, and increase the entry fee for public swim for FY26/27– FY29/30?

Background

ARD charges fees for the rentals of its facilities and fields. The District also charges an entry fee for the Pools.. These fees have not been visited since 2021. ARD has strived to keep its fees stable, with slight increases over the years, however the increased costs of doing business has eaten into our ability to match this goal. Since FY22/23, ARD has seen its costs increase on several fronts, without a corresponding increase in revenue. Some data to consider of General Revenues versus General Expenses:

- **Taxes, Rentals and Program Revenue** 13% increase between 2022/23-2024/25

Some of the larger expenses that stand out:

- **Liability Insurance** 38% or \$32,908 increase since 2022/23 to 2025/26 (4 yrs)
- **Utilities** 18% increase since 2022/23 to 2024/25
- **Services (Include Subscriptions)** 12% increase since 2022/23-2024/25 and will continue to rise with our new Accounting Program subscription cost by approximately 50% in 2025/26.
- **Wages & Benefits** 20% increase since 2022/23 to 2024/25

In 2010 voters approved Proposition 26, the Supermajority Vote to Pass New Taxes and Fees Act. Proposition 26 amends Section 3 of Article XIII A and Section 1 of Article XIII C of the California Constitution to provide that a new levy, charge, or exaction of any kind imposed, increased, or extended by a local government is a tax unless an exception applies. Exceptions to Proposition 26 include the following: government service or product fees (example: fees for parks and recreation classes); special benefit or privilege (a fee that provides a special benefit to the person paying the fee). Prop 26 provides that any fees imposed using these exceptions must not exceed the agency's reasonable costs.

Calculating the cost of service per person or group for a specific program or service is challenging for most Park and Recreation programs. Since multiple uses can occur at a facility at one time, deriving costs for each service is difficult.

According to the requirements outlined in Proposition 26, the District must establish user fees and fees for service based on the cost of providing the service, which will include direct, indirect, and capital costs. No fee shall exceed the costs reasonably borne by the District in providing the service (Gov. Code 61123). In order to levy a new fee or service charge, staff must follow these requirements (Gov. Code 66018):

- Must hold at least one open and public hearing;
- Any action taken to levy a new fee shall be taken only by ordinance or resolution; and
- A general explanation of the matter to be considered shall be published in accordance with section 6062a of the Government Code.

Staff has proposed three years' worth of fee increases. These increases are detailed in the attached documents. All facilities and fields show a loss over the past years. None of the proposed fee increases exceeds 5% per year, (with the exception of Sierra and Placer Hills Pool¹) and none of the facilities or fields will show a "profit" after these proposed fee increases are applied.

¹The proposed fee increase for public swim is 25%, as the entry fee will go from \$4 to \$5. This even number is done in attempt to avoid using/needling coins at the cashier.

ARD Policies regarding fees are as follows (all are excerpts):

From the Board Responsibilities and Procedures Manual:

BOARD RESPONSIBILITIES.

7. Review, evaluate, and approve the following:
 - A. Evaluate and make recommendations regarding policies.
 - B. Approve fees and charges for recreation facilities and parks.

PROGRAM, PERSONNEL, POLICY, FEE & LEGAL REVIEW COMMITTEE.

The Program, Personnel, Policy, Fee and Legal Review Committee as an agenda, is generally composed of two Board Members and is responsible for the following:

7. Review proposed changes to all rentals and other fees. This includes, but is not limited to:

Processing fees, rental fees, custodial fees, and public swim fees. Program fees will not be reviewed unless specifically requested by a Board member, staff or member of the public.

From the District Policies and Procedures Manual

XXI. Use of Outdoor Fields and Facilities

D. Field Fees & Proceedings:

1. Fees: Refer to the established Schedule of Fees as approved by Board of Directors.

XXIV. Use of Picnic Facilities

H. Fees/Cancellation:

1. All fees will be established by the Board and listed in the Schedule of Fees.

XXV. Use of Indoor Facilities

- A. The Community Centers and other indoor facilities may be used by residents and organizations within District boundaries. Out-of-District organizations and/or individuals will pay surcharges as established in the Schedule of Fees by the Board of Directors.
- F. Schedule of Fees for Indoor Facilities. See Schedule of Fees established by the Board of Directors.

XXVIII. Fee Negotiations

Fees may be negotiable for long-term contracts. Contact the Customer Service/Marketing Manager for details.

Recommendation for the Finance Committee

Staff recommends reviewing (the fees as proposed) and forwarding this to the Board of Directors and the Public Hearing with a positive recommendation for approval.

Fiscal Impact

The estimated fiscal impact of these fee increases is as follows:

Proposed Fees - Fiscal Impacts

	26-27	27-28	28-29	<u>3 Year Total</u>
Public Swim	7,126	-0-	475	7,601
Facilities	4,209	4,419	4,640	13,268
Fields	4,991	5,170	5,264	15,425
Pool Rental	671	705	740	2,116

	16,997	10,294	11,119	38,410	Cumulative
Increases per year	16,997	10,294	11,119		

Attachments

Proposed fee increases – Aquatics
Proposed fee increases – Facility Rentals
Proposed fee increases – Field Rentals
Fee comparisons with other agencies
Field Loss Back-up

<u>Fee Rates (In District)</u>		<u>Historical</u>						<u>Proposed</u>		
<u>Aquatics</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>
Public Swim Under 8	\$ 3.00	\$ 3.00	\$ 4.00	\$ 4.00	\$ 4.00	\$ 4.00	\$ 4.00	\$ 5.00	\$ 5.00	\$ 5.00
Public Swim Over 7	\$ 4.00	\$ 4.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 5.00	\$ 6.00	\$ 6.00	\$ 6.00
Individual Pass	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 52.00	\$ 52.00	\$ 52.00	\$ 60.00	\$ 60.00	\$ 65.00
Family Pass	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 144.00	\$ 144.00	\$ 144.00	\$ 153.00	\$ 153.00	\$ 158.00

Facility Rental Fee Structure 2026-2027

Group A/B: Activities sponsored or conducted by volunteers, the majority of which are 17 years of age or under who have adult leaders or chaperones/Meetings or smaller activities of resident, civic or service organizations; non-profit groups where no fee is charged for participation.

Group C/D: Private citizens' parties/receptions where the primary function is social/activities sponsored by a business, corporation, or other firm where their interest is profit-making.

Rooms	Group A/B	Proposed	2026-2027	Group C/D	Proposed	2026-2027	Capacity		
	Per Hour	5%		Per Hour	1% - 5%		Dining		Seating
Stella Room (1/2 Day)	\$ 124.24	\$6.16	130.40	\$ 134.30	\$ 6.10	\$ 140.40			
Sierra Room	\$ 66.90	\$3.30	70.20	\$ 103.08	\$ 0.92	\$ 104.00	140		200
Foothills Room	\$ 58.50	\$2.90	61.40	\$ 96.20	\$ 0.80	\$ 97.00	100		150
Lakeside Room	\$ 58.50	\$2.90	61.40	\$ 96.20	\$ 0.80	\$ 97.00	75		90
Canyon View Room	\$ 51.00	\$2.50	53.50	\$ 81.50	\$ 0.50	\$ 82.00	50		75
Board Room	\$ 58.50	\$2.90	61.40	\$ 74.20	\$ 0.80	\$ 75.00	0		90
American River Room	\$ 63.70	\$3.20	66.90	\$ 95.60	\$ 1.00	\$ 96.60			
Sunset Room	\$ 46.20	\$2.30	48.50	\$ 66.90	\$ 0.60	\$ 67.50	0		40
CVCC Kitchen	\$ 37.00	\$1.90	38.90	\$ 58.40	\$ 0.60	\$ 59.00	0		0
Regional Kitchen	\$ 22.00	\$1.10	23.10	\$ 37.10	\$ 0.40	\$ 37.50	0		0
Conference Room -REC	\$ 33.30	\$1.60	34.90	\$ 43.30	\$ 1.60	\$ 44.90			
Broadwell Room-MVCC	\$ 53.50	\$2.70	56.20	\$ 97.20	\$ 0.80	\$ 98.00	80		100

MINIMUM 2 HOURS

Rental hours	
Sunday - Thursday:	8:00am - 10:00pm (music must be off by 9:00pm)
Friday and Saturday:	8:00am - 11:00pm (music must be off by 10:00pm)

Additional Fees (all groups)	Proposed	'26-'27 Fee
Rental Deposit Fee	\$500.00	\$500.00
Out-Of-District Fee	\$67.00	\$3.35 \$70.50
Alcohol Permit Fee	\$50.00	\$2.50 \$52.50
Custodial Fee	\$50.00	\$2.50 \$52.50
Set Up/Take Down	\$130.00	\$6.50 \$136.50

(refundable)

Note: \$107.00 custodial fee for groups over 100.

Group A/B COMBINED		
Regional & Rec Gym		
Hourly	Proposed	'26-'27 Fee
\$57.00	\$2.85	\$60.00
Custodial Fee: \$50 per day	\$2.50	\$52.50

All other groups with sports-related events:	\$84 per hour
Gym rental for non sport related events:	\$127.00 per hour, minimum of 2 hours

Outdoor Facilities	Res half day	5%	'26-'27 Fee
Picnic Units (per unit)	\$64.00	\$3.20	\$67.00
Gazebos	Res full day	5%	'26-'27 Fee
Front Gazebo	\$53.00	\$2.65	\$55.50
Back Gazebo	\$116.00	\$5.80	\$121.00

Res. full day	1%	'26-'27 Fee
\$96.00	\$0.96	\$97.00
NR full day		'26-'27 Fee
\$78.00	\$0.78	\$79.00
	3%	
\$129.00	\$3.87	\$133.00

NR half day	NR full day
\$79.00	\$115.00
Picnic units hold Approx. 50 people. \$52.50 custodial fee will be applied per unit.	

Pool	Group A/B	5%	'26-'27 Fee	Group C/D	0%	'26-'27 Fee
Marsha Skinner Pool	\$286.00	\$14.30	\$300.00	\$408.00	\$0.00	\$408.00
(2hrs, max 75 people)						
Splash Pool	\$225.00	\$11.25	\$236.00	\$353.00	\$0.00	\$353.00
(2hrs, max 30 people)						
Meadow Vista Pool	\$225.00	\$11.25	\$236.00	\$353.00	\$0.00	\$353.00
(2hrs, max 75 people)						

Facility Rental Fee Structure 2027-2028

Group A/B: Activities sponsored or conducted by volunteers, the majority of which are 17 years of age or under who have adult leaders or chaperones/Meetings or smaller activities of resident, civic or service organizations; non-profit groups where no fee is charged for participation.

Group C/D: Private citizens' parties/receptions where the primary function is social/activities sponsored by a business, corporation, or other firm where their interest is profit-making.

Rooms	Group A/B	Proposed	'27-'28 Fee	Group C/D	Proposed	'27-'28 Fee	Capacity		
	Per Hour	5%		Per Hour	1% - 4.6%		Dining		Seating
Stella Room (1/2 Day)	\$130.40	\$6.50	\$136.90	\$140.40	\$6.50	\$146.90			
Sierra Room	\$70.20	\$3.50	\$73.70	\$104.00	\$1.00	\$105.00	140		200
Foothills Room	\$61.40	\$3.10	\$64.50	\$97.00	\$1.00	\$98.00	100		150
Lakeside Room	\$61.40	\$3.10	\$64.50	\$97.00	\$1.00	\$98.00	75		90
Canyon View Room	\$53.50	\$2.70	\$56.20	\$82.00	\$0.80	\$82.80	50		75
Board Room	\$61.40	\$3.10	\$64.50	\$75.00	\$0.70	\$75.70	0		90
American River Room	\$66.90	\$3.40	\$70.30	\$96.60	\$1.00	\$97.60			
Sunset Room	\$48.50	\$2.40	\$50.90	\$67.50	\$0.70	\$68.20	0		40
CVCC Kitchen	\$38.90	\$2.00	\$40.90	\$59.00	\$0.60	\$59.60	N/A		N/A
Regional Kitchen	\$23.10	\$1.20	\$24.30	\$37.50	\$0.40	\$37.90	N/A		N/A
Conference Room -REC	\$34.90	\$1.80	\$36.70	\$44.90	\$1.80	\$46.70	0		
Broadwell Room-MVCC	\$56.20	\$2.80	\$59.00	\$98.00	\$1.00	\$99.00	80		100

MINIMUM 2 HOURS

Rental hours	
Sunday - Thursday:	8:00am - 10:00pm (music must be off by 9:00pm)
Friday and Saturday:	8:00am - 11:00pm (music must be off by 10:00pm)

Additional Fees (all groups)	Proposed	'27-'28 Fee
Rental Deposit Fee	\$500.00	\$0.00 \$500.00
Out-Of-District Fee	\$70.50	\$3.53 \$74.00
Alcohol Permit Fee	\$52.50	\$2.63 \$55.00
Custodial Fee	\$52.50	\$2.63 \$55.00
Set Up/Take Down	\$136.50	\$6.83 \$143.00

(refundable)

Note: \$112.00 custodial fee for groups over 100.

Group A/B COMBINED			
Regional & Rec Gym			
Hourly	Proposed	'27-'28 Fee	
\$60.00	\$3.00	\$63.00	
Custodial Fee: \$52.50 per day	\$2.63	\$55.00	

All other groups with sports-related events:	\$85.00 per hour
Gym rental for non sport related events:	\$130.00 per hour, minimum of 2 hours

Outdoor Facilities	Res half	5%	'27-'28 Fee
Picnic Units (per unit)	\$67.00	\$3.35	\$70.00
Gazebos	Res full day	5%	'27-'28 Fee
Front Gazebo	\$55.50	\$2.78	\$58.00
		4%	
Back Gazebo	\$121.00	\$4.84	\$126.00

Res. full day	5%	'27-'28 Fee
\$97.00	\$4.85	\$102.00
NR full day	2%	'27-'28 Fee
\$79.00	\$1.58	\$81.00
	4%	
\$133.00	\$5.32	\$138.50

NR half day	NR full day
\$80.00	\$116.00
Picnic units hold Approx. 50 people. \$55.00 custodial fee will be applied per unit.	

Pool	Group A/B	5%	'27-'28 Fee	Group C/D	0%	'27-'28 Fee
Marsha Skinner Pool	\$300.00	\$15.00	\$315.00	\$408.00	\$0.00	\$408.00
(2hrs, max 75 people)						
Splash Pool	\$236.00	\$11.80	\$248.00	\$353.00	\$0.00	\$353.00
(2hrs, max 30 people)						
Meadow Vista Pool	\$236.00	\$11.80	\$248.00	\$353.00	\$0.00	\$353.00
(2hrs, max 75 people)						

Facility Rental Fee Structure 2028-2029

Group A/B: Activities sponsored or conducted by volunteers, the majority of which are 17 years of age or under who have adult leaders or chaperones/Meetings or smaller activities of resident, civic or service organizations; non-profit groups where no fee is charged for participation.

Group C/D: Private citizens' parties/receptions where the primary function is social/activities sponsored by a business, corporation, or other firm where their interest is profit-making.

Rooms	Group A/B	Proposed	'28-'29 Fee	Group C/D	Proposed	'28-'29 Fee	Capacity	
	Per Hour	5%		Per Hour	1% - 5%		Dining	Seating
Stella Room (1/2 Day)	\$ 136.90	6.90	\$ 143.80	\$ 146.90	6.90	\$ 153.80		
Sierra Room	\$ 73.70	3.60	\$ 77.30	\$ 105.00	1.00	\$ 106.00	140	200
Foothills Room	\$ 64.50	3.20	\$ 67.70	\$ 98.00	1.00	\$ 99.00	100	150
Lakeside Room	\$ 64.50	3.20	\$ 67.70	\$ 98.00	1.00	\$ 99.00	75	90
Canyon View Room	\$ 56.20	2.80	\$ 59.00	\$ 82.80	0.80	\$ 83.60	50	75
Board Room	\$ 64.50	3.20	\$ 67.70	\$ 75.70	0.80	\$ 76.50	0	90
American River Room	\$ 70.30	3.50	\$ 73.80	\$ 97.60	1.00	\$ 98.60		
Sunset Room	\$ 50.90	2.50	\$ 53.40	\$ 68.20	0.70	\$ 68.90	0	40
CVCC Kitchen	\$ 40.90	2.00	\$ 42.90	\$ 59.60	0.60	\$ 60.20	N/A	N/A
Regional Kitchen	\$ 24.30	1.22	\$ 25.52	\$ 37.90	0.40	\$ 38.30	N/A	N/A
Conference Room - REC	\$ 36.70	1.80	\$ 38.50	\$ 46.70	1.80	\$ 48.50	0	
Broadwell Room-MVCC	\$ 59.00	3.00	\$ 62.00	\$ 99.00	1.00	\$ 100.00	80	100

MINIMUM 2 HOURS

Rental hours										
Sunday - Thursday:	8:00am - 10:00pm (music must be off by 9:00pm)									
Friday and Saturday:	8:00am - 11:00pm (music must be off by 10:00pm)									

Additional Fees (all groups)	Proposed	'28-'29 Fee
Rental Deposit Fee	\$500.00	\$525.00
Out-Of-District Fee	\$74.00	\$78.00
Alcohol Permit Fee	\$55.00	\$58.00
Custodial Fee	\$55.00	\$58.00
Set Up/Take Down	\$143.00	\$150.00

(refundable)

Note: \$118.00 custodial fee for groups over 100.

Group A/B COMBINED			
Regional & Rec Gym			
Hourly		Proposed	'28-'29 Fee
\$63.00		\$3.15	\$66.00
Custodial Fee: \$55.00 per day		\$2.75	\$58.00

All other groups with sports-related events:	\$88.00 per hour
Gym rental for non sport related events:	\$137.00 per hour, minimum of 2 hours

Outdoor Facilities	Res half day	5%	'28-'29 Fee
Picnic Units (per unit)	\$70.00	\$3.50	\$73.50
Gazebos	Res full day	5%	'28-'29 Fee
Front Gazebo	\$58.00	\$2.90	\$61.00
Back Gazebo	\$126.00	\$6.30	\$132.00

Res. full day	5%	'28-'29 Fee
\$102.00	\$5.10	\$107.00
NR full day	1%	'28-'29 Fee
\$81.00	\$0.81	\$82.00
	5%	
\$138.50	\$6.93	\$145.00

NR half day	NR full day
\$81.00	\$118.00
Picnic units hold Approx. 50 people. \$58.00 custodial fee will be applied per unit.	

Pool	Group A/B	3%	'28-'29 Fee	Group C/D	0%	'28-'29 Fee
Marsha Skinner Pool	\$315.00	\$9.45	\$325.50	\$408.00	\$0.00	\$408.00
(2hrs, max 75 people)						
Splash Pool	\$248.00	\$7.44	\$255.50	\$353.00	\$0.00	\$353.00
(2hrs, max 30 people)						
Meadow Vista Pool	\$248.00	\$7.44	\$255.50	\$353.00	\$0.00	\$353.00
(2hrs, max 75 people)						

PROPOSED FOR '26 - '27

GROUP A: Activities sponsored or conducted by a volunteer organization, the majority of which are 17 years of age and under who have adult leaders or chaperones (i.e. Boy Scouts, Girl Scouts, Little League, etc)

GROUP B: Meetings or similar activities of resident, civic, or service organization; Non profit groups, such as Red Cross, schools, or other resident adult organizations where there is no fee charged for participation.

GROUP C: Private Citizens' parties/receptions where the primary function is social.

GROUP D: Activities sponsored by a business, corporation, or other firm where their interest is in profit making.

Fields	Group A			Group B			Group C			Group D		
	Hourly	0-5%	Proposed	Hourly	0-5%	Proposed	Hourly	0-5%	Proposed	Hourly	0-5%	Proposed
Recreation Field	\$12.80	\$0.64	\$13.50	\$25.50	\$0.00	25.50	\$35.20	\$0.30	\$35.50	\$46.50	\$0.00	\$46.50
Beggs Field	\$13.90	\$0.70	\$14.50	\$33.60	\$0.00	33.60	\$41.50	\$2.10	\$43.60	\$53.30	\$0.30	\$53.60
James Field	\$24.30	\$1.22	\$25.50	\$34.20	\$1.70	35.90	\$43.80	\$2.10	\$45.90	\$54.00	\$1.90	\$55.90
Regional A Softball	\$24.30	\$1.22	\$25.50	\$33.10	\$1.70	34.80	\$40.30	\$2.00	\$42.30	\$51.80	\$0.50	\$52.30
Regional B Softball	\$23.20	\$1.16	\$24.50	\$28.40	\$1.50	29.90	\$39.20	\$0.70	\$39.90	\$48.80	\$1.10	\$49.90
Regional C Softball	\$23.20	\$1.16	\$24.50	\$28.40	\$1.50	29.90	\$39.20	\$0.70	\$39.90	\$48.80	\$1.10	\$49.90
Regional Soccer Field	\$16.80	\$0.84	\$17.50	\$28.40	\$0.70	29.10	\$39.20	\$0.70	\$39.90	\$48.80	\$1.10	\$49.90
MV Soccer A/B	\$17.40	\$0.87	\$18.00	\$30.70	\$0.00	30.70	\$39.70	\$1.00	\$40.70	\$50.50	\$0.20	\$50.70
MV Pee Wee Soccer	\$11.00	\$0.55	\$12.00	\$20.90	\$1.10	22.00	\$30.10	\$1.50	\$31.60	\$39.70	\$1.90	\$41.60
MV Baseball	\$22.10	\$1.11	\$23.00	\$24.30	\$1.30	25.60	\$34.10	\$0.20	\$34.30	\$43.20	\$1.10	\$44.30
Railhead A Field	\$16.20	\$0.80	\$17.00	\$30.70	\$0.00	30.70	\$39.70	\$1.00	\$40.70	\$50.50	\$0.20	\$50.70
Railhead B Field	\$16.20	\$0.80	\$17.00	\$30.70	\$0.00	30.70	\$39.70	\$1.00	\$40.70	\$50.50	\$0.20	\$50.70
Christian Valley Field	\$12.80	\$0.64	\$13.50	\$22.10	\$1.10	23.20	\$33.00	\$0.20	\$33.20	\$41.50	\$1.70	\$43.20
Winchester Field	\$11.60	\$0.58	\$12.00	\$28.40	\$0.00	28.40	\$40.30	\$0.00	\$40.30	\$48.80	\$1.50	\$50.30
Placer Hills Field	\$10.50	\$0.53	\$11.00	\$22.10	\$0.00	22.10	\$33.00	\$0.00	\$33.00	\$41.50	\$1.50	\$43.00

Out of District fees: \$96 per hour for James field, \$76 per hour for all other fields.

Tournament Packages

Tournament Location	All Groups				
	1/2 Day 9am-3pm, 6 hours	5%	Proposed	All day 9am-9pm, 12 hours	5%
Recreation Fields	\$154.00	7.70	\$161.50	\$302.70	15.14
Regional Fields	\$154.00	7.70	\$161.50	\$302.70	15.14
Regional Soccer Field	\$154.00	7.70	\$161.50	\$302.70	15.14
Railhead Soccer Fields	\$154.00	7.70	\$161.50	\$302.70	15.14

	7%	Proposed
Lights - Recreation Field	\$1.85	\$28.00
Lights - Beggs Field	\$1.85	\$28.00
Lights - James Field	10%	\$29.00
Lights - Regional Fields	4%	\$38.60
Beggs Snackbar	Per User	\$175.00 Annually
James Snackbar	Per User	\$175.00 Annually
Custodial Fee over 100 people	\$72.00	\$75.50
Alcohol Permit Fee	\$47.00	\$52.50

PROPOSED FOR '27 -'28

 Activities sponsored or conducted by a volunteer organization, the majority of which are 17 years of age and under who have adult leaders or chaperones (i.e. Boy Scouts, Girl Scouts, Little League, etc)

 Meetings or similar activities of resident, civic, or service organization; Non profit groups, such as Red Cross, schools, or other resident adult organizations where there is no fee charged for participation.

 Private Citizens' parties/receptions where the primary function is social.

 Activities sponsored by a business, corporation, or other firm where their interest is in profit making.

Fields	Group A			Group B			Group C			Group D		
	Hourly	4-5%	New	Hourly	0-5%	Proposed	Hourly	0-5%	Proposed	Hourly	0-4%	Proposed
Recreation Field	\$13.50	\$0.68	\$14.20	\$25.50	\$0.00	25.50	\$35.50	\$0.00	\$35.50	\$46.50	\$0.00	\$46.50
Beggs Field	\$14.50	\$0.73	\$15.20	\$33.60	\$0.00	33.60	\$43.60	\$0.00	\$43.60	\$53.60	\$0.00	\$53.60
James Field	\$25.50	\$1.28	\$26.80	\$35.90	\$0.90	36.80	\$45.90	\$0.90	\$46.80	\$55.90	\$0.90	\$56.80
Regional A Softball	\$25.50	\$1.00	\$26.50	\$34.80	\$1.70	36.50	\$42.30	\$2.10	\$44.40	\$52.30	\$2.10	\$54.40
Regional B Softball	\$24.50	\$1.23	\$25.70	\$29.90	\$1.50	31.40	\$39.90	\$1.50	\$41.40	\$49.90	\$1.50	\$51.40
Regional C Softball	\$24.50	\$1.23	\$25.70	\$29.90	\$1.50	31.40	\$39.90	\$1.50	\$41.40	\$49.90	\$1.50	\$51.40
Regional Soccer Field	\$17.50	\$0.88	\$18.40	\$29.10	\$0.30	29.40	\$39.90	\$1.50	\$41.40	\$49.90	\$1.50	\$51.40
MV Soccer A/B	\$18.00	\$0.90	\$18.90	\$30.70	\$0.00	30.70	\$40.70	\$0.00	\$40.70	\$50.70	\$0.00	\$50.70
MV Pee Wee Soccer	\$12.00	\$0.60	\$12.60	\$22.00	\$0.60	22.60	\$31.60	\$1.00	\$32.60	\$41.60	\$1.00	\$42.60
MV Baseball	\$23.00	\$1.15	\$24.20	\$25.60	\$1.30	26.90	\$34.30	\$1.30	\$35.60	\$44.30	\$1.30	\$45.60
Railhead A Field	\$17.00	\$0.85	\$17.90	\$30.70	\$0.00	30.70	\$40.70	\$0.00	\$40.70	\$50.70	\$0.00	\$50.70
Railhead B Field	\$17.00	\$0.85	\$17.90	\$30.70	\$0.00	30.70	\$40.70	\$0.00	\$40.70	\$50.70	\$0.00	\$50.70
Christian Valley Field	\$13.50	\$0.68	\$14.20	\$23.20	\$1.00	24.20	\$33.20	\$1.00	\$34.20	\$43.20	\$1.00	\$44.20
Winchester Field	\$12.00	\$0.60	\$12.60	\$28.40	\$0.00	28.40	\$40.30	\$0.00	\$40.30	\$50.30	\$0.00	\$50.30
Placer Hills Field	\$11.00	\$0.55	\$11.50	\$22.10	\$0.00	22.10	\$33.00	\$0.00	\$33.00	\$43.00	\$0.00	\$43.00

Out of District fees: \$96 per hour for James field, \$76 per hour for all other fields.

Tournament Packages

Tournament Location	All Groups			
	1/2 Day 9am-3pm, 6 hours	5%	New	All day 9am-3pm, 12 hours
Recreation Fields	\$161.50	8.08	\$ 170.00	\$275.00
Regional Fields	\$161.50	8.08	\$ 170.00	\$275.00
Regional Soccer Field	\$161.50	8.08	\$ 170.00	\$275.00
Railhead Soccer Fields	\$161.50	8.08	\$ 170.00	\$275.00

	7%	New
Lights - Recreation Field	\$28.00 per hour	\$1.93
Lights - Beggs Field	\$28.00 per hour	\$1.93
Lights - James Field	\$29.00 per hour	\$2.90
Lights - Regional Fields	\$39.70 per hour	\$2.78
Beggs Snackbar	Per User	\$185.00
James Snackbar	Per User	\$185.00
Custodial Fee over 100 people	\$75.50	\$3.78
Alcohol Permit Fee	\$52.50	\$2.63

PROPOSED FOR 2028-2029

GROUP A: Activities sponsored or conducted by a volunteer organization, the majority of which are 17 years of age and under who have adult leaders or chaperones (i.e. Boy Scouts, Girl Scouts, Little League, etc)

GROUP B: Meetings or similar activities of resident, civic, or service organization; Non profit groups, such as Red Cross, schools, or other resident adult organizations where there is no fee charged for participation.

GROUP C: Private Citizens' parties/receptions where the primary function is social.

GROUP D: Activities sponsored by a business, corporation, or other firm where their interest is in profit making.

Fields	Group A			Group B			Group C			Group D		
	Hourly	2-5%	Proposed	Hourly	0-5%	Proposed	Hourly	0-5%	Proposed	Hourly	0-5%	Proposed
Recreation Field	\$14.20	\$0.70	\$14.90	\$25.50	\$0.00	\$25.50	\$35.50	\$0.00	\$35.50	\$46.50	\$0.00	\$46.50
Beggs Field	\$15.20	\$0.80	\$16.00	\$33.60	\$0.00	\$33.60	\$43.60	\$0.00	\$43.60	\$53.60	\$0.00	\$53.60
James Field	\$26.60	\$1.30	\$28.10	\$36.80	\$1.30	\$38.10	\$46.80	\$1.30	\$48.10	\$56.80	\$1.30	\$58.10
Regional A Softball	\$26.50	\$0.50	\$27.00	\$36.50	\$0.50	\$37.00	\$44.40	\$2.60	\$47.00	\$54.40	\$2.60	\$57.00
Regional B Softball	\$25.70	\$1.30	\$27.00	\$31.40	\$0.50	\$31.90	\$41.40	\$0.50	\$41.90	\$51.40	\$0.50	\$51.90
Regional C Softball	\$25.70	\$1.30	\$27.00	\$31.40	\$0.50	\$31.90	\$41.40	\$0.50	\$41.90	\$51.40	\$0.50	\$51.90
Regional Soccer Field	\$18.40	\$0.90	\$19.30	\$29.40	\$0.00	\$29.40	\$41.40	\$0.50	\$41.90	\$51.40	\$0.50	\$51.90
MV Soccer A	\$18.90	\$1.00	\$19.90	\$30.70	\$0.00	\$30.70	\$40.70	\$0.00	\$40.70	\$50.70	\$0.00	\$50.70
MV Pee Wee Soccer	\$12.60	\$0.60	\$13.20	\$22.60	\$0.60	\$23.20	\$32.60	\$0.60	\$33.20	\$42.60	\$0.60	\$43.20
MV Baseball	\$24.20	\$1.20	\$25.40	\$26.90	\$1.40	\$28.30	\$35.60	\$2.10	\$37.70	\$45.60	\$2.10	\$47.70
Railhead A Field	\$17.90	\$0.90	\$18.80	\$30.70	\$0.00	\$30.70	\$40.70	\$0.00	\$40.70	\$50.70	\$0.00	\$50.70
Railhead B Field	\$17.90	\$0.90	\$18.80	\$30.70	\$0.00	\$30.70	\$40.70	\$0.00	\$40.70	\$50.70	\$0.00	\$50.70
Christian Valley Field	\$14.20	\$0.70	\$14.90	\$24.20	\$0.70	\$24.90	\$34.20	\$0.70	\$34.90	\$44.20	\$0.70	\$44.90
Winchester Field	\$12.60	\$0.60	\$13.20	\$28.40	\$0.00	\$28.40	\$40.30	\$0.00	\$40.30	\$50.30	\$0.00	\$50.30
Placer Hills Field	\$11.50	\$0.60	\$12.10	\$22.10	\$0.00	\$22.10	\$33.00	\$0.00	\$33.00	\$43.00	\$0.00	\$43.00

Out of District fees: \$96 per hour for James field, \$76 per hour for all other fields.

Tournament Packages

Tournament Location	All Groups				
	1/2 Day 9am-3pm, 6 hours	5%	Proposed	5%	Proposed
Recreation Fields	\$170.00	8.50	\$178.50	14.45	\$303.50
Regional Fields	\$170.00	8.50	\$178.50	14.45	\$303.50
Regional Soccer Field	\$170.00	8.50	\$178.50	14.45	\$303.50
Railhead Soccer Fields	\$170.00	8.50	\$178.50	14.45	\$303.50

Lights - Recreation Field	6%		Proposed
	6%	\$1.74	\$30.70
Lights - Beggs & James Field	8%		Proposed
	8%	\$1.74	\$30.70
Lights - James Field	6%		Proposed
	6%	\$2.56	\$34.50
Lights - Regional Fields	6%		Proposed
	6%	\$2.67	\$47.00
Beggs Snackbar	Annually		Proposed
	Annually	\$195.00	\$195.00
James Snackbar	5%		Proposed
	5%	\$3.95	\$83.00
Custodial Fee over 100 people	5%		Proposed
	5%	\$3.95	\$83.00
Alcohol Permit Fee	5%		Proposed
	5%	\$2.75	\$58.00

	Picnic Rentals		Softball Field		Baseball Field		Soccer Field		Lights
	In-Dist.	OOD	In-Dist.	OOD	In-Dist.	OOD	In-Dist.	OOD	
Orangevale	80 per Day	96 per Day	20 per hr	24 per hr	20 per hr	20 per hr	20 per hr	157 per Day	
Roseville City			32 per hr		32 per hr		32 per hr		\$35/hr
Placerville City	\$100	Pavilion	\$15/ hr		\$15/ hr				\$20/ hr
Folsom City	\$160-200	Pavilion							
ARD	\$67 half day	\$97 full Day	\$24.50/hr - \$25.50/hr		\$13.50/hr - \$25.50/hr		\$11/hr - \$18/hr		\$28/hr - \$38.60/hr
In-District Group A									

	Gym Rental		Similar to the Canyon View Room		Similar to the Sierra Room		Gazebo
	\$50 / hr	\$60 / hr					
Lincoln City		Gym Cleaning \$250					
Placerville City			\$50/\$60	\$60/\$70	\$84/\$94	\$104/\$114	\$50 /Day
Folsom City			\$53.50	\$82.00	\$70.20	\$104.00	\$200 / Day
ARD	\$67 / hr						\$79/Day - \$133/day
	Custodial \$52.50						

(Comparisons Provided by Customer Service's Research)

Recreation Field				
Revenue				
Field Rental	6,141.00			
		Total Revenue	6,141.00	2%
Expenses				
Maintenance	3,964.00			
Water (Elec Only)	461.44			
Restroom Supplies	272.02			
Wages	4,472.45			
Liability Insurance	316.23			
Overhead	2,088.80			
Recology	1,050.50			
Sewer fees	48.67			
		Total Expenses	12,674.11	
Annual Loss on Recreation Field		0.48	(6,533.11)	

Recreation Field Lights				
Revenue				
Field Lights	1,484.00			
		Total Revenue	1,484.00	
Expenses				
PGE for Lights	1,879.00			
Less: Lighting for Events	-	(None)		
Loan for new LED Lts	5,983.50			
		Total Expenses	7,862.50	
Annual Loss on Lighting		0.19	(6,378.50)	

James Field				
Revenue				
Field Rental	19,141.00			
Anticip Loss- SR League	(2,200.00)			
		Total Revenue	16,941.00	5%
Expenses				
Maintenance	10,465.00			
Water (Elec Only)	1,520.02			
Restroom Supplies	353.63			
Wages	12,684.15			
Liability Insurance	872.37			
Overhead	5,762.32			
Recology	1,050.50			
Sewer fees	97.33			
		Total Expenses	32,805.32	
Annual Loss on Beggs Field		52%	(15,864.32)	

James Field Lights				
Revenue				
Field Lights	6,200.49			
		Total Revenue	6,200.49	
Expenses				
PGE for Lights	11,955.00			
Less: Lighting for Events	(1,100.85)	(Food Truck/Rotary BBQ/Harvest Fest)		
Loan for new LED Lts	11,967.00			
		Total Expenses	22,821.15	
Annual Loss on Lighting		27%	(16,620.66)	

Not a full year's data 10 months

Beggs Field				
Revenue				
Field Rental	6,628.00			
		Total Revenue	6,628.00	2%
Expenses				
New Scoreboard	7,500.00	(coming)		
New stairs	40,000.00	(coming)		
Maintenance	3,824.00			
Water (Elec Only)	610.72			
Restroom Supplies	272.02			
Wages	4,779.51			
Liability Insurance	341.31			
Overhead	2,254.45			
Recology	525.25			
Sewer fees	48.67			
		Total Expenses	60,155.92	
Annual Loss on Beggs Field		0.11	(53,527.92)	

Beggs Field Lights				
Revenue				
Field Lights	1,484.00			
		Total Revenue	1,484.00	
Expenses				
PGE for Lights	5,881.32			
Less: Lighting for Events	(841.64)	(Food Truck/Ms October/Harves		
Loan for new LED Lts	5,983.50			
		Total Expenses	11,023.18	
Annual Loss on Lighting		0.13	(9,539.18)	

James Snack Bar				
Revenue				
Snack Bar Rental	0			
		Total Revenue	-	
Expenses				
Maintenance	2,981.00			
Water	120.00			
Wages	-			
Liability Insurance	110.00			
Recology	1,050.50			
		Total Expenses	4,261.50	
Annual Loss on Snack Bar		-	(4,261.50)	

Beggs Snack Bar				
Revenue				
Snack Bar Rental	0			
		Total Revenue	-	
Expenses				
Water	120.00			
Wages	-			
Liability Insurance	110.00			
Recology	525.25			
		Total Expenses	755.25	
Annual Loss on Snack Bar		-	(755.25)	

Sugar Pine Field

Revenue	
Field Rental	3,754.00
Total Revenue	3,754.00
	1%
Expenses	
Maintenance	
Electric	1,172.00
Restroom	3,060.00
Wages ('23-24)	7,313.19
Liability Insurance	193.31
Overhead	1,276.89
Recology	831.11
Total Expenses	13,846.49
	0.27
Annual Loss on Sugar Pine Field	10,092.49

Railhead A Field

Revenue	
Field Rental	9,364.43
Total Revenue	9,364.43
	3%
Expenses	
Maintenance	5,223.00
Restroom Supplies (1/3)	390.12
Water (1/3)	1,755.37
Wages	7,846.95
Liability Insurance	482.22
Overhead	3,185.22
Sewer (1/3)	57.93
Recology	460.44
Total Expenses	14,178.25
	0.66
Annual Loss on Railhead A Field	4,813.82

Railhead B Field

Revenue	
Field Rental	10,393.00
Total Revenue	10,393.00
	3%
Expenses	
Maintenance	4,137.00
Restroom Supplies (1/3)	390.12
Water (1/3)	1,755.37
Wages ('21-'22)	9,860.72
Liability Insurance	535.19
Overhead	3,535.08
Sewer (1/3)	57.93
Recology	460.44
Total Expenses	16,594.85
	0.63
Annual Loss on Railhead B Field	6,201.85

Meadow Vista Baseball Field

Revenue	
Field Rental	3,512.00
Total Revenue	3,512.00
	1%
Expenses	
Improvements	43,612.00
Maintenance	1,827.40
Electric- new est	900.00
Water	531.59
Restroom Supplies	400.43
Wages ('23-24)	629.66
Liability Insurance	180.85
Overhead	1,194.57
Recology	957.18
Total Expenses	50,233.69
	0.07
Annual Loss on Meadow Vista Baseball Field	46,721.69

Christian Valley Field

Revenue	
Field Rental	1,976.00
Total Revenue	1,976.00
	1%
Expenses	
Maintenance	387.00
Wages ('24-25) 1/2 of park maint	920.33
Water (1/3)	1,190.31
Liability Insurance	101.75
Overhead	672.12
Recology	831.11
Less- Tutor Totter pays for Garbage	(430.40)
Total Expenses	3,672.22
	0.54
Annual Loss on Christian Valley Baseball Field	11,696.22

Placer Hills Soccer Field

Revenue	
Field Rental	1,795.50
Total Revenue	1,795.50
	1%
Expenses	
Maintenance	2.14
Wages ('24-25) 1/3 of park maint	738.76
Water (1/3)	1,755.33
Liability Insurance	92.46
Overhead	610.72
Recology	831.11
Total Expenses	4,028.38
	0.45
Annual Loss on Placer Hills Soccer Field	12,232.88

Meadow Vista Soccer A Field

Revenue			
Field Rental	60.00		
	<u>Total Revenue</u>	60.00	0.02%
Expenses			
Maintenance (est)	1,370.55		
Water	4,590.62		
Restroom Supplies	-		
Wages Estimate	890.00		
Liability Insurance	3.09		
Overhead	20.41		
Recology	-		
	<u>Total Expenses</u>	5,504.11	
Annual Loss on Meadow Vista Soccer A Field		0.01	(5,444.11)

Meadow Vista PeeWee Soccer Field

Revenue			
Field Rental	2,910.00		
	<u>Total Revenue</u>	2,910.00	1%
Expenses			
Maintenance (est)	1,370.55		
Water	662.22		
Restroom Supplies	117.20		
Wages Estimate	891.00		
Liability Insurance	149.85		
Overhead	989.81		
Recology	962.70		
	<u>Total Expenses</u>	3,772.77	
Annual Loss on M. Vista PeeWee Soccer Field		0.77	(862.77)

SECTION: 9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

9.1 Financial Stainability

9.2 County Mitigation Fund, \$518,320

9.3 City Mitigation Fund, \$387,233, with \$147,233, that is not encumbered

9.4 California CLASS as of September 30, 2025

9.5 Placer County Investment Report as of June 30, 2025

Discussion Item #1: Cover Sheet – Financial Sustainability – Should the District Establish Service Categories and a Financial Sustainability Strategy

Auburn Area Recreation and Park District (ARD) Finance meeting, October, 2025.

Subject

Financial Sustainability – Should the District Establish Service Categories and a Financial Sustainability Strategy?

Background

All organizations must understand how their revenue supports operations and long-term obligations. For the **Auburn Area Recreation and Park District (ARD)**, identifying revenue sources and understanding how those sources fund services is critical for fiscal stewardship and long-term planning.

The District seeks to make the greatest possible public impact with the resources available. To do so effectively, setting guidelines around financial sustainability and subsidy levels will support staff in strategic decision-making and service delivery.

Like many park and recreation agencies, ARD is facing **growing infrastructure maintenance needs**. Across California, this trend has led to major closures, such as the **San Simeon District's shutdown in 2024** due to infrastructure failures. These examples highlight the urgency of **rethinking how subsidy dollars are allocated**—particularly prioritizing infrastructure, maintenance, and essential services.

Over the years, ARD has made strides in redirecting funds to capital and maintenance needs. The next step in strengthening our financial sustainability is to evaluate **subsidy levels across service categories** and develop a framework to guide future investment and service decisions.

Discussion Purpose

This item is presented for **Committee discussion and direction**. Staff is seeking feedback on whether to proceed with the development of a formal **Financial Sustainability Strategy** and a **Service Category framework**.

Ultimately, this work would support a **comprehensive Service Analysis** based on the following criteria:

1. Alignment with Mission and Purpose

Does the service align with ARD's core mission?

2. Financial Viability

Is the service meeting cost recovery or subsidy targets?

3. Competitive Position

Can the District reasonably provide the service at a high level, given current resources?

4. Other Providers

Are there other providers offering similar services, and how does that affect ARD's role and investment?

Next Steps: Cost Recovery and Subsidy Investment Goals

Staff has developed a **preliminary list of Service Categories** to begin the conversation. This list has been reviewed and updated by management, but the Committee is encouraged to **review, discuss, and adjust** the list as needed.

Included for reference is a **Financial Sustainability Strategy example** from the **City of West Sacramento**, which is currently undergoing a similar process.

Additionally, ARD's **new accounting system** will enhance our ability to track and report on service-specific costs and revenues, making a financial strategy more feasible and effective.

Recommendation

Staff recommends the **Finance Committee discuss and provide direction** on whether to proceed. If supported, staff will:

- Move the item forward to the **Policy Committee** for broader discussion.
- Draft a proposed **District Policy** to formalize the strategy and guide implementation.

Attachments

1. Preliminary Service Categories (Draft)
2. City of West Sacramento – Financial Sustainability Strategy (Sample)

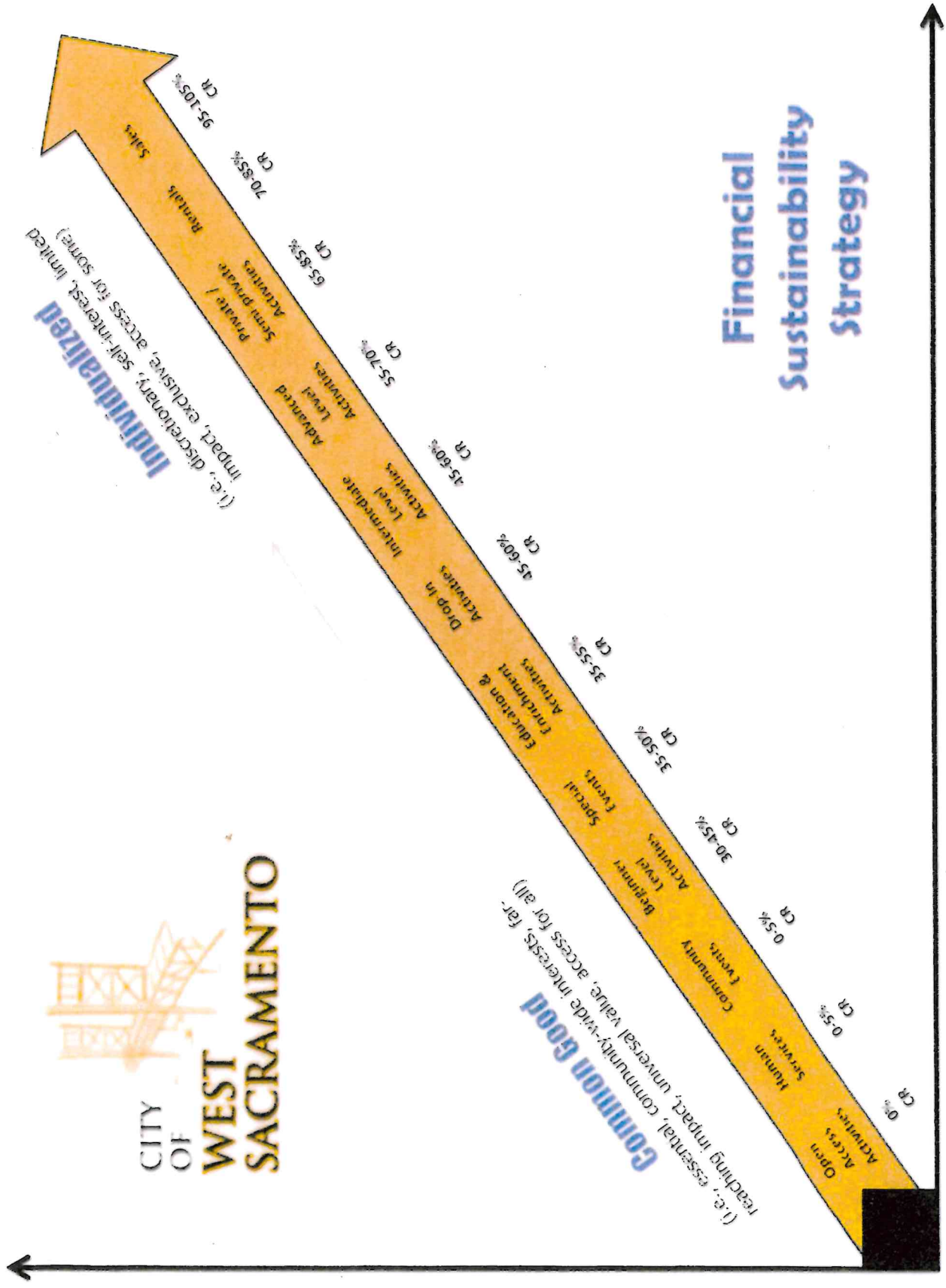


SERVICE CATEGORIES

- **Beginner Level Activities:** Classes, clinics, workshops, and other led and/or instructed activities in which the primary intent is to acquire or learn a skill. Examples: Swim lessons, Kayaking, Senior Yoga, Shotokan Karate, Little Leapers
- **Intermediate Level Activities:** Classes, clinics, workshops, and other led and/or instructed activities in which the primary intent is to advance a skill. Examples: Youth basketball & volleyball camps, Dance Fit, Pilates.
- **Advanced Level Activities:** Leagues and teamplay designed to be competitive in nature and where scoring is kept. Examples: Adult sports teams, YDL, and Master Swim.
- **Advanced Level Aquatic Activities:** Aquatic Leagues and teamplay designed to be competitive in nature and where scoring is kept, specifically the Robalos and Mermaids swim teams.
- **Community/Special Events – Non-Fund Raiser:** Large-scale events that appeal to a broad portion of the community regardless of age, ability/skill, family composition, etc., with no intent to raise funds. Examples: Floating Egg, Movies in the Park, Parks & Big Trucks, Kidzapalooza
- **Community/Special Events – Fundraisers:** Large-scale events that appeal to a broad portion of the community regardless of age, ability/skill, family composition, etc., with a specific intent to raise funds for a specific purpose. Examples: Roller Skating Night, Party in the Park, Food Truck Fiesta, Dead Fest
- **Drop-In Activities:** Self-directed activities which may not require registration or instruction but include supervision or oversight by staff and/or volunteers. Examples: Public Swim, Open gym
- **Education & Enrichment Activities:** Classes, clinics, workshops, and other activities designed to enhance self-sufficiency and personal, physical, and social development. Examples:

Preschool, Day Camps, Discovery Clubs, Summer education camps, Lifeguard, group exercise, baby sitting

- **Open Access Activities:** Self-directed activity in parks which does not include any supervision or oversight by staff. Examples: open use of parks, playgrounds, trails, disc golf, outdoor sports courts, etc.
- **Private/Semi-Private Activities:** Individualized classes, clinics, workshops, and other led and/or instructed activities offered in a private setting to meet the unique needs, interest, and/or skill sets of individuals and small groups. Example: Private swim lessons.
- **Rentals - Nonprofits (Little Leagues):** Rentals of facilities and/or fields for use by non-profit entities.
- **Rentals - Private:** Rentals of facilities and/or fields for use by the public (non-profit).
- **Senior Activities:** Senior groups that meet primarily for social purposes and that require no supervision or oversight, only room setup. Examples: Knotty Knitters, Senior Bridge.





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Auburn Area Recreation and Park District
471 Maidu Drive Ste 200
Auburn, CA 95603

Summary Statement

September 30, 2025

Page 1 of 4

Investor ID: CA-01-0244

California CLASS

California CLASS

California CLASS		Average Monthly Yield: 4.2725%						
		Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
CA-01-0244-0001	Annual Equip Replacement Reserve	503,267.62	0.00	0.00	1,767.19	5,034.81	503,326.53	505,034.81
CA-01-0244-0003	Annual Future Capital Construction	503,267.62	0.00	0.00	1,767.19	5,034.81	503,326.53	505,034.81
TOTAL		1,006,535.24	0.00	0.00	3,534.38	10,069.62	1,006,653.06	1,010,069.62



Account Statement

September 30, 2025

Page 2 of 4

Account Number: CA-01-0244-0001

Annual Equip Replacement Reserve

Account Summary Average Monthly Yield: 4.2725%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	503,267.62	0.00	0.00	1,767.19	5,034.81	503,326.53	505,034.81

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
09/01/2025	Beginning Balance			503,267.62	
09/30/2025	Income Dividend Reinvestment	1,767.19			
09/30/2025	Ending Balance			505,034.81	



Annual Future Capital Construction

Account Summary

Average Monthly Yield: 4.2725%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	503,267.62	0.00	0.00	1,767.19	5,034.81	503,326.53	505,034.81

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
09/01/2025	Beginning Balance			503,267.62	
09/30/2025	Income Dividend Reinvestment	1,767.19			
09/30/2025	Ending Balance			505,034.81	

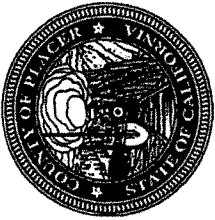


California CLASS

California CLASS

Date	Dividend Rate	Daily Yield
09/01/2025	0.000000000	4.3238%
09/02/2025	0.000118470	4.3175%
09/03/2025	0.000118622	4.3297%
09/04/2025	0.000118635	4.3302%
09/05/2025	0.000357231	4.3463%
09/06/2025	0.000000000	4.3463%
09/07/2025	0.000000000	4.3463%
09/08/2025	0.000119040	4.3449%
09/09/2025	0.000118746	4.3342%
09/10/2025	0.000118698	4.3325%
09/11/2025	0.000118598	4.3288%
09/12/2025	0.000356493	4.3373%
09/13/2025	0.000000000	4.3373%
09/14/2025	0.000000000	4.3373%
09/15/2025	0.000119379	4.3574%
09/16/2025	0.000119433	4.3593%
09/17/2025	0.000118363	4.3202%
09/18/2025	0.000116724	4.2604%
09/19/2025	0.000344004	4.1854%
09/20/2025	0.000000000	4.1854%
09/21/2025	0.000000000	4.1854%
09/22/2025	0.000114288	4.1715%
09/23/2025	0.000114221	4.1691%
09/24/2025	0.000114187	4.1678%
09/25/2025	0.000114492	4.1790%
09/26/2025	0.000344334	4.1894%
09/27/2025	0.000000000	4.1894%
09/28/2025	0.000000000	4.1894%
09/29/2025	0.000114709	4.1848%
09/30/2025	0.000114740	4.1880%

Performance results are shown net of all fees and expenses and reflect the reinvestment of dividends and other earnings. Many factors affect performance including changes in market conditions and interest rates and in response to other economic, political, or financial developments. Investment involves risk including the possible loss of principal. No assurance can be given that the performance objectives of a given strategy will be achieved. **Past performance is no guarantee of future results. Any financial and/or investment decision may incur losses.**



OFFICE OF TRISTAN BUTCHER
TREASURER-TAX COLLECTOR

COUNTY OF PLACER

TREASURER'S POOLED INVESTMENT REPORT

For the Month of August 31, 2025

2976 Richardson Drive, Auburn, CA 95603
Phone: (530) 889-4120 | Fax: (530) 889-4123
www.placer.ca.gov/tax

PREFACE

Placer County Treasurer's Pooled Investment Report

August 31, 2025

For the purpose of clarity, the following glossary of investment terms has been provided.

Book Value is the purchase price of a security plus amortization of any premium or discount. This may be more or less than face value, depending upon whether the security was purchased at a premium or at a discount.

Par Value is the principal amount of a security and the amount of principal that will be paid at maturity.

Market Value is the value at which a security can be sold at the time it is priced or the need to sell arises.

Market values are only relevant if the investment is sold prior to maturity. Profit or loss would be realized only if the specific investment were to be sold.

Government Code 53646 Compliance Report

The following information is a monthly update of funds on deposit in the Placer County Treasury pursuant to California Government code Section 53646. Further details of individual investments are included in the Treasurer's Monthly Investment Report. All investment transactions and decisions have been made with full compliance with California Government Code and Placer County's Statement of Investment Policy.

Individual securities are priced at the end of each month by Wells Fargo Bank.

The Weighted Average Maturity of the investments with the Treasury is 684 days.

The ability of the Placer County Treasury to meet its cash flow needs is demonstrated by \$361,929,177.67 in cash and investments maturing in the next 180 days.



Placer County

General Fund
Portfolio Management
Portfolio Summary
August 31, 2025

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 360 Equiv.	YTM 365 Equiv.
LGP	120,000,000.00	120,000,000.00	120,000,000.00	5.56	1	1	4.389	4.450
U.S. Treasury Coupons	760,000,000.00	754,243,898.91	749,317,757.86	34.75	1,063	523	4.055	4.111
mPower Placer - Long Term	2,949,796.07	2,910,049.49	2,952,109.74	0.14	7,339	4,018	4.081	4.117
Federal Agency Coupons	1,039,000,000.00	1,046,445,800.00	1,038,943,714.32	48.18	1,477	875	3.823	3.876
Collateralized Inactive Bank Deposits	5,000,000.00	5,000,000.00	5,000,000.00	0.23	1	1	4.200	4.258
Negotiable Certificates of Deposit	100,000,000.00	100,071,000.00	100,000,000.00	4.84	364	248	4.289	4.349
Collateralized CDs	23,000,000.00	23,000,000.00	23,000,000.00	1.07	366	155	4.147	4.204
Supranational	40,000,000.00	40,700,600.00	40,430,987.73	1.87	1,478	1,332	3.819	3.872
Commercial Paper Disc. - Amortizing	80,000,000.00	80,000,000.00	80,992,800.00	2.78	4	1	4.262	4.321
Local Agency Bond	8,916,585.82	8,302,155.98	8,916,585.82	0.41	7,270	4,634	2.981	3.002
mPower Placer	7,517,871.00	7,171,033.65	7,517,871.00	0.35	7,705	4,967	3.664	3.715
mPower - Folsom	377,103.36	371,154.46	377,103.36	0.02	7,984	4,141	3.446	3.494
Investments	2,166,761,356.25	2,168,215,692.49	2,156,449,029.63	100.00%	1,198	684	3.969	4.024

Cash, Pending Redemptions								
Passbook/Checking (not included in yield calculations)	16,929,177.67	16,929,177.67	16,929,177.67		1	1	0.000	0.000
Pending Redemptions	10,000,000.00	10,000,000.00	10,000,000.00					
Subtotal		26,929,177.67	26,929,177.67					
Total Cash, Pending Redemptions and Investments	2,193,690,533.92	2,195,144,870.16	2,183,378,207.30		1,198	684	3.969	4.024

Total Earnings	August 31 Month Ending	Fiscal Year To Date
Current Year	7,444,883.65	15,727,113.47
Average Daily Balance	2,229,409,490.22	2,347,000,097.79
Effective Rate of Return	3.93%	3.94%

[Signature] 9/11/25

Reporting period 08/01/2025-08/31/2025
Data Updated: FUNDSNAP: 09/02/2025 14:12
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JONATHAN SCHMIDT, ASST. TREASURER-TAX COLLECTOR

General Fund
Portfolio Management
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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
LGIP											
LGIP	22486	California Asset Mgmt Prog			60,000,000.00	60,000,000.00	60,000,000.00	4.450	4.450	1	
SYS23345	23345	CalTRUST			60,000,000.00	60,000,000.00	60,000,000.00	4.450	4.450	1	
Subtotal and Average			120,000,000.00		120,000,000.00	120,000,000.00	120,000,000.00	4.450	4.450	1	
U.S. Treasury Coupons											
91282CBH3	20549	U. S. TREASURY COUPON		03/10/2021	10,000,000.00	9,847,300.00	9,982,732.10	0.375	0.773	152	01/31/2026
91282CBH3	20557	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,847,300.00	9,983,519.87	0.375	0.753	152	01/31/2026
91282CBQ3	20558	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,828,100.00	9,986,208.68	0.500	0.786	180	02/28/2026
91282CAM3	20590	U. S. TREASURY COUPON		04/07/2021	10,000,000.00	9,968,900.00	9,996,110.93	0.250	0.749	29	09/30/2025
9128282A7	22474	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	19,559,600.00	19,591,738.86	1.500	3.799	348	08/15/2026
9128282R0	22475	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	19,479,600.00	19,487,121.51	2.250	3.681	713	08/15/2027
9128283W8	22476	U. S. TREASURY COUPON		04/21/2023	10,000,000.00	9,803,500.00	9,800,231.58	2.750	3.644	897	02/15/2028
9128283W8	22593	U. S. TREASURY COUPON		06/29/2023	20,000,000.00	19,607,000.00	19,375,426.64	2.750	4.161	897	02/15/2028
91282CHH7	22612	U. S. TREASURY COUPON		07/10/2023	10,000,000.00	10,014,200.00	9,964,409.72	4.125	4.614	287	06/15/2026
91282CGL9	22613	U. S. TREASURY COUPON		07/10/2023	10,000,000.00	9,994,800.00	9,969,269.19	4.000	4.722	167	02/15/2026
91282CHJ8	23055	U. S. TREASURY COUPON		08/28/2023	10,000,000.00	10,045,400.00	9,970,879.50	4.375	4.705	348	08/15/2026
91282CGE5	23116	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	19,981,000.00	19,926,581.51	3.875	4.927	136	01/15/2026
91282CHM6	23117	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	20,097,600.00	19,946,666.25	4.500	4.829	317	07/15/2026
912828X88	23118	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	19,575,000.00	19,272,451.22	2.375	4.723	621	05/15/2027
9128284N7	23119	U. S. TREASURY COUPON		10/16/2023	20,000,000.00	19,632,000.00	19,148,247.91	2.875	4.642	987	05/15/2028
91282CGE5	23129	U. S. TREASURY COUPON		10/20/2023	10,000,000.00	9,990,500.00	9,956,097.19	3.875	5.137	136	01/15/2026
91282CHM6	23130	U. S. TREASURY COUPON		10/20/2023	10,000,000.00	10,048,800.00	9,953,889.83	4.500	5.073	317	07/15/2026
912828X88	23131	U. S. TREASURY COUPON		10/20/2023	15,000,000.00	14,681,250.00	14,390,110.56	2.375	5.014	621	05/15/2027
9128284N7	23132	U. S. TREASURY COUPON		10/20/2023	15,000,000.00	14,724,000.00	14,248,772.66	2.875	4.968	987	05/15/2028
91282CHM6	23150	U. S. TREASURY COUPON		11/06/2023	10,000,000.00	10,048,800.00	9,988,903.39	4.500	4.635	317	07/15/2026
91282CGE5	23151	U. S. TREASURY COUPON		11/06/2023	10,000,000.00	9,990,500.00	9,969,756.55	3.875	4.738	136	01/15/2026
91282CH80	23152	U. S. TREASURY COUPON		11/06/2023	10,000,000.00	9,978,400.00	9,932,247.56	3.625	4.659	256	05/15/2026
9128284V9	23203	U. S. TREASURY COUPON		12/21/2023	20,000,000.00	19,602,400.00	19,440,336.23	2.875	3.920	1,079	08/15/2028
91282CHM6	23204	U. S. TREASURY COUPON		12/21/2023	40,000,000.00	40,195,200.00	40,109,951.97	4.500	4.162	317	07/15/2026
91282CHB0	23205	U. S. TREASURY COUPON		12/21/2023	10,000,000.00	9,878,400.00	9,963,470.32	3.625	4.176	256	05/15/2026
91282CGE5	23206	U. S. TREASURY COUPON		12/21/2023	20,000,000.00	19,981,000.00	19,970,767.20	3.875	4.289	136	01/15/2026
9128282R0	23433	U. S. TREASURY COUPON		07/09/2024	15,000,000.00	14,609,700.00	14,421,317.36	2.250	4.383	713	08/15/2027
9128282R0	23434	U. S. TREASURY COUPON		07/09/2024	20,000,000.00	19,479,600.00	19,232,359.76	2.250	4.372	713	08/15/2027
91282CHH7	24089	U. S. TREASURY COUPON		11/08/2024	20,000,000.00	20,028,400.00	19,985,410.42	4.125	4.220	287	06/15/2026
91282CHX2	24090	U. S. TREASURY COUPON		11/08/2024	10,000,000.00	10,221,100.00	10,056,539.60	4.375	4.167	1,095	08/31/2028
9128284V9	24091	U. S. TREASURY COUPON		11/08/2024	15,000,000.00	14,701,800.00	14,478,045.51	2.875	4.158	1,079	08/15/2028

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General Fund
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Portfolio Details - Investments
August 31, 2025

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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
U.S. Treasury Coupons											
91282CKS9	24092	U. S. TREASURY COUPON		11/08/2024	15,000,000.00	15,097,500.00	15,070,584.36	4.875	4.215	272	05/31/2026
91282BP46	24115	U. S. TREASURY COUPON		12/06/2024	25,000,000.00	24,727,750.00	24,723,202.77	1.625	4.132	167	02/15/2026
91282CHB0	24116	U. S. TREASURY COUPON		12/06/2024	30,000,000.00	29,935,200.00	29,901,714.29	3.625	4.108	256	05/15/2026
91282CHM6	24117	U. S. TREASURY COUPON		12/06/2024	50,000,000.00	50,244,000.00	50,164,822.42	4.500	4.102	317	07/15/2026
91282CGE5	24118	U. S. TREASURY COUPON		12/06/2024	40,000,000.00	39,962,000.00	39,960,123.46	3.875	4.149	136	01/15/2026
91282CJA0	24127	U. S. TREASURY COUPON		12/18/2024	10,000,000.00	10,298,800.00	10,109,386.31	4.625	4.235	1,125	09/30/2028
91282BAV9	24128	U. S. TREASURY COUPON		12/18/2024	30,000,000.00	29,403,600.00	28,896,442.86	2.875	4.230	1,079	08/15/2028
9128286B1	24168	U. S. TREASURY COUPON		01/28/2025	40,000,000.00	38,734,400.00	37,906,475.03	2.625	4.290	1,263	02/15/2029
91282CKD2	24209	U. S. TREASURY COUPON		03/05/2025	20,000,000.00	20,429,548.91	20,210,102.31	4.250	3.940	1,276	02/28/2029
9128286X3	24257	U. S. TREASURY COUPON		04/25/2025	15,000,000.00	14,796,750.00	14,802,867.83	2.125	3.942	272	05/31/2026
91282CHM6	24258	U. S. TREASURY COUPON		04/25/2025	15,000,000.00	15,073,200.00	15,072,464.44	4.500	3.921	317	07/15/2026
Subtotal and Average			770,033,095.10		760,000,000.00	754,243,898.91	749,317,757.66		4.111	523	
mPower Placer - Long Term											
2015NR-A	2015NR-A	mPower Placer		06/16/2015	808,023.77	794,303.53	808,023.77	4.000	3.999	3,653	09/02/2035
2015NR-BLT	2015NR-BLT	mPower Placer		09/02/2016	1,756,890.17	1,720,487.41	1,756,890.17	4.000	4.000	4,019	09/02/2036
72801FAC2	2018B	Public Finance Authority		08/28/2018	384,882.13	395,258.55	387,195.80	5.050	4.894	4,778	10/01/2038
Subtotal and Average			2,952,138.99		2,949,796.07	2,910,049.49	2,952,109.74		4.117	4,018	
Federal Agency Coupons											
3133EMYE6	20641	FEDERAL FARM CREDIT BANK		05/04/2021	10,000,000.00	9,801,000.00	9,998,650.00	1.000	1.021	245	05/04/2026
3133ERN72	24132	FEDERAL FARM CREDIT BANK		12/19/2024	20,000,000.00	20,236,000.00	20,000,000.00	4.220	4.221	869	01/18/2028
3133ER2R1	24171	FEDERAL FARM CREDIT BANK		01/29/2025	20,000,000.00	20,403,200.00	19,999,307.61	4.310	4.312	1,383	06/15/2029
3133ER2S9	24172	FEDERAL FARM CREDIT BANK		01/29/2025	15,000,000.00	15,303,300.00	14,999,350.44	4.310	4.312	1,390	06/22/2029
3133ER2Q3	24173	FEDERAL FARM CREDIT BANK		01/29/2025	15,000,000.00	15,301,200.00	14,998,481.23	4.310	4.312	1,373	06/05/2029
3133ER2P5	24174	FEDERAL FARM CREDIT BANK		01/29/2025	25,000,000.00	25,515,000.00	25,000,000.00	4.310	4.311	1,451	08/22/2029
3133ER2M2	24175	FEDERAL FARM CREDIT BANK		01/29/2025	25,000,000.00	25,512,000.00	25,000,000.00	4.310	4.310	1,437	08/08/2029
3133ER2N0	24176	FEDERAL FARM CREDIT BANK		01/29/2025	25,000,000.00	25,513,500.00	25,000,000.00	4.310	4.311	1,444	08/15/2029
3133ER6S5	24213	FEDERAL FARM CREDIT BANK		03/06/2025	20,000,000.00	20,161,000.00	20,000,000.00	3.970	3.970	1,466	09/06/2029
3130AKWV4	20503	FEDERAL HOME LOAN BANK		02/01/2021	10,000,000.00	9,839,100.00	9,999,835.37	0.500	0.504	150	01/29/2026
3130ALCV4	20609	FEDERAL HOME LOAN BANK		04/14/2021	10,000,000.00	9,840,300.00	9,991,903.60	0.750	0.923	176	02/24/2026
3130ANJD3	21083	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,913,350.00	5,000,000.00	1.750	0.995	359	08/26/2026
3130ANRX0	21084	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,873,250.00	5,000,000.00	1.250	1.000	359	08/26/2026
3130ANVS6	21092	FEDERAL HOME LOAN BANK		08/30/2021	10,000,000.00	9,718,700.00	10,000,000.00	1.000	1.001	359	08/26/2026
3130ANW22	21093	FEDERAL HOME LOAN BANK		08/30/2021	5,000,000.00	4,921,650.00	5,000,000.00	0.850	0.850	177	02/25/2026
3130APUN3	21215	FEDERAL HOME LOAN BANK		11/30/2021	4,000,000.00	3,896,600.00	4,000,000.00	1.250	1.250	361	08/28/2026

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Federal Agency Coupons											
3130AQCT8	21256	FEDERAL HOME LOAN BANK		12/17/2021	5,000,000.00	4,887,800.00	5,000,000.00	1.330	1.468	319	07/17/2026
3130AVWF5	22491	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,977,400.00	10,000,000.00	3.660	3.661	304	07/02/2026
3130AVWA6	22493	FEDERAL HOME LOAN BANK		05/03/2023	20,000,000.00	19,995,600.00	20,000,000.00	3.725	3.726	669	07/02/2027
3130AVWC2	22494	FEDERAL HOME LOAN BANK		05/03/2023	10,000,000.00	9,981,400.00	10,000,000.00	3.615	3.616	854	01/03/2028
3130AW2U3	22511	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,971,500.00	10,000,000.00	3.620	3.621	533	02/16/2027
3130AW2V1	22512	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,971,800.00	10,000,000.00	3.625	3.626	525	02/08/2027
3130AW2W9	22513	FEDERAL HOME LOAN BANK		05/16/2023	10,000,000.00	9,972,900.00	10,000,000.00	3.635	3.636	518	02/01/2027
3130AW7B0	22527	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	10,002,300.00	10,000,000.00	3.925	3.926	380	09/16/2026
3130AW7C8	22528	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	10,002,300.00	10,000,000.00	3.920	3.921	387	09/23/2026
3130AW7A2	22529	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	10,002,100.00	10,000,000.00	3.930	3.932	368	09/04/2026
3130AW6Z8	22530	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	10,002,500.00	10,000,000.00	3.930	3.931	374	09/10/2026
3130AW6X31	22531	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	9,999,600.00	10,000,000.00	4.180	4.182	7	09/08/2025
3130AW6Y1	22532	FEDERAL HOME LOAN BANK		05/23/2023	10,000,000.00	10,000,000.00	10,000,000.00	4.180	4.182	1	09/02/2025
3130AWFA3	22559	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	10,067,700.00	10,000,000.00	4.060	4.061	737	09/08/2027
3130AWF96	22560	FEDERAL HOME LOAN BANK		06/12/2023	10,000,000.00	10,074,400.00	10,000,000.00	4.020	4.021	889	02/07/2028
3130AWFB1	22565	FEDERAL HOME LOAN BANK		06/13/2023	10,000,000.00	10,088,900.00	10,000,000.00	4.070	4.071	730	09/01/2027
3130AWFC9	22566	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	10,076,500.00	10,000,000.00	4.025	4.026	896	02/14/2028
3130AWL57	22602	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,176,200.00	20,000,000.00	4.460	4.461	529	02/12/2027
3130AWL73	22603	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	10,090,300.00	10,000,000.00	4.450	4.451	542	02/25/2027
3130AWL81	22604	FEDERAL HOME LOAN BANK		07/06/2023	10,000,000.00	10,133,100.00	10,000,000.00	4.275	4.276	889	02/07/2028
3130AWL65	22605	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,178,800.00	20,000,000.00	4.450	4.451	539	02/22/2027
3130AWL99	22606	FEDERAL HOME LOAN BANK		07/06/2023	20,000,000.00	20,269,800.00	20,000,000.00	4.270	4.271	904	02/22/2028
3130AWMN7	23031	FEDERAL HOME LOAN BANK		08/16/2023	20,000,000.00	20,405,800.00	19,972,772.39	4.375	4.430	1,012	06/09/2028
3130AWWZ9	23032	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,128,400.00	10,000,000.00	4.500	4.502	652	06/15/2027
3130AWX21	23033	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,141,200.00	10,000,000.00	4.480	4.480	708	08/10/2027
3130AWX62	23034	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,137,700.00	10,000,000.00	4.470	4.470	703	08/05/2027
3130AWX54	23035	FEDERAL HOME LOAN BANK		08/16/2023	10,000,000.00	10,126,100.00	10,000,000.00	4.495	4.497	647	06/10/2027
3130AYBK1	23210	FEDERAL HOME LOAN BANK		12/22/2023	15,000,000.00	15,071,850.00	15,000,000.00	3.855	3.855	1,043	07/10/2028
3130AYBJ4	23211	FEDERAL HOME LOAN BANK		12/22/2023	15,000,000.00	15,031,050.00	15,000,000.00	4.000	4.001	487	01/11/2027
3130AYGV2	23232	FEDERAL HOME LOAN BANK		01/11/2024	10,000,000.00	10,024,300.00	10,000,000.00	4.193	4.194	338	08/05/2026
3130AYGR1	23233	FEDERAL HOME LOAN BANK		01/11/2024	15,000,000.00	15,036,150.00	15,000,000.00	4.180	4.181	345	08/12/2026
3130AYGU4	23234	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,068,200.00	20,000,000.00	4.110	4.110	491	01/05/2027
3130AYGW0	23235	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,175,600.00	20,000,000.00	3.985	3.985	1,225	01/08/2029
3130AYGT7	23236	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,144,200.00	20,000,000.00	4.020	4.020	862	01/11/2028
3130AYGP5	23237	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,111,400.00	20,000,000.00	4.050	4.050	674	07/07/2027
3130AYGQ3	23238	FEDERAL HOME LOAN BANK		01/11/2024	20,000,000.00	20,161,600.00	20,000,000.00	3.980	3.980	1,038	07/05/2028

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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
Federal Agency Coupons											
3130AYQF6	23260	FEDERAL HOME LOAN BANK		01/29/2024	30,000,000.00	30,175,500.00	30,000,000.00	4.060	4.061	679	07/12/2027
3130AYQE9	23261	FEDERAL HOME LOAN BANK		01/29/2024	15,000,000.00	15,078,450.00	15,000,000.00	4.070	4.071	638	06/01/2027
3130AYQB5	23262	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,211,200.00	20,000,000.00	4.040	4.040	1,243	01/26/2029
3130AYQ90	23263	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,202,200.00	20,000,000.00	4.057	4.058	1,036	07/03/2028
3130AYQA7	23264	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,196,000.00	20,000,000.00	4.062	4.063	1,004	06/01/2028
3130AYQD1	23265	FEDERAL HOME LOAN BANK		01/29/2024	20,000,000.00	20,136,600.00	20,000,000.00	4.060	4.061	742	09/13/2027
3130AYQC3	23266	FEDERAL HOME LOAN BANK		01/29/2024	15,000,000.00	15,084,150.00	15,000,000.00	4.070	4.071	658	06/21/2027
3130B1NC7	23411	FEDERAL HOME LOAN BANK		06/05/2024	15,000,000.00	15,102,900.00	15,000,000.00	4.710	4.713	326	07/24/2026
3130B1XB8	23436	FEDERAL HOME LOAN BANK		07/10/2024	10,000,000.00	10,162,300.00	10,000,000.00	4.300	4.301	1,018	06/15/2028
3130B4CD1	24129	FEDERAL HOME LOAN BANK		12/19/2024	30,000,000.00	30,369,300.00	30,000,000.00	4.110	4.112	1,110	09/15/2028
3130B4CE94	24130	FEDERAL HOME LOAN BANK		12/19/2024	20,000,000.00	20,241,600.00	20,000,000.00	4.080	4.081	1,481	09/21/2029
3130B4CF6	24131	FEDERAL HOME LOAN BANK		12/19/2024	20,000,000.00	20,244,200.00	20,000,000.00	4.080	4.081	1,418	07/20/2029
3130B4LH2	24149	FEDERAL HOME LOAN BANK		01/13/2025	20,000,000.00	20,416,200.00	20,000,000.00	4.370	4.370	1,227	01/10/2029
3130B5GJ1	24212	FEDERAL HOME LOAN BANK		03/06/2025	20,000,000.00	20,168,400.00	20,000,000.00	3.980	3.980	1,466	09/06/2029
3130B5U48	24238	FEDERAL HOME LOAN BANK		04/07/2025	20,000,000.00	20,007,800.00	20,000,000.00	3.750	3.751	1,417	07/19/2029
3130B5W87	24247	FEDERAL HOME LOAN BANK		04/14/2025	15,000,000.00	15,080,250.00	15,000,000.00	3.875	3.876	1,228	01/11/2029
3130B6QL3	24297	FEDERAL HOME LOAN BANK		06/11/2025	10,000,000.00	10,149,900.00	10,000,000.00	4.050	4.051	1,606	01/24/2030
3130B6QM1	24298	FEDERAL HOME LOAN BANK		06/11/2025	10,000,000.00	10,149,900.00	10,000,000.00	4.050	4.051	1,607	01/25/2030
3137EAEX3	20417	FED HOME LOAN MORT CORP		12/15/2020	10,000,000.00	9,977,200.00	9,999,728.52	0.375	0.419	22	09/23/2025
3134GXHY3	21206	FED HOME LOAN MORT CORP		11/22/2021	5,000,000.00	4,876,150.00	4,982,685.16	0.750	1.190	295	06/23/2026
Subtotal and Average					1,039,000,000.00	1,046,445,800.00	1,038,943,714.32		3.876	875	

Collateralized Inactive Bank Deposits

SYS19055	19055	Five Star Bank - PIMMA			5,000,000.00	5,000,000.00	5,000,000.00	4.258	4.258	1	
Subtotal and Average					5,000,000.00	5,000,000.00	5,000,000.00		4.258	1	

Negotiable Certificates of Deposit

22536JQW8	24295	Credit Agricole CIB NY		06/10/2025	10,000,000.00	10,015,500.00	10,000,000.00	4.350	4.410	312	07/10/2026
53947B3X6	24296	Lloyds Bank Corp Mkts NY		06/10/2025	25,000,000.00	25,042,750.00	25,000,000.00	4.380	4.441	312	07/10/2026
89115DZT6	24244	TORONTO DOMINION BANK NY		04/11/2025	15,000,000.00	14,998,950.00	15,000,000.00	4.280	4.339	133	01/12/2026
89115DZX7	24245	TORONTO DOMINION BANK NY		04/11/2025	10,000,000.00	9,998,400.00	10,000,000.00	4.230	4.289	165	02/13/2026
89115DA48	24260	TORONTO DOMINION BANK NY		04/25/2025	20,000,000.00	20,006,600.00	20,000,000.00	4.220	4.279	263	05/22/2026
89115D7L4	24261	TORONTO DOMINION BANK NY		04/25/2025	20,000,000.00	20,008,800.00	20,000,000.00	4.250	4.309	249	05/08/2026
Subtotal and Average					100,000,000.00	100,071,000.00	100,000,000.00		4.349	248	

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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
Collateralized CDs											
SYS24153	24153	Five Star Bank - CD		01/06/2025	10,000,000.00	10,000,000.00	10,000,000.00	4.150	4.208	127	01/06/2026
SYS24185	24185	Five Star Bank - CD		02/07/2025	10,000,000.00	10,000,000.00	10,000,000.00	4.190	4.248	161	02/09/2026
SYS24254	24254	River City Bank		04/19/2025	3,000,000.00	3,000,000.00	3,000,000.00	3.990	4.045	230	04/19/2026
		Subtotal and Average	23,000,000.00		23,000,000.00	23,000,000.00	23,000,000.00		4.204	155	
Supranational											
45950KDH0	24236	International Finance Corp		04/04/2025	20,000,000.00	20,404,000.00	20,336,501.26	4.250	3.770	1,400	07/02/2029
4581X0EN4	24243	INTER-AMERICAN DEVELOPMENT BNK		04/11/2025	20,000,000.00	20,296,600.00	20,094,486.47	4.125	3.975	1,263	02/15/2029
		Subtotal and Average	40,493,429.69		40,000,000.00	40,700,600.00	40,430,987.73		3.872	1,332	
Commercial Paper Disc. -Amortizing											
22533TW28	25044	Credit Agricole CIB		08/29/2025	60,000,000.00	60,000,000.00	59,992,900.00	4.260	4.321	1	09/02/2025
		Subtotal and Average	81,124,222.58		60,000,000.00	60,000,000.00	59,992,900.00		4.321	1	
Local Agency Bond											
SYS16098	16098	Ackerman School District		04/03/2017	4,655,686.80	4,437,893.77	4,655,686.80	2.800	2.800	4,232	04/03/2037
SYS17042	17042	Mid Placer Public School Trans		12/21/2017	107,761.94	109,291.08	107,761.94	2.850	2.850	841	12/21/2027
SYS18093	18093	Mid Placer Public School Trans		01/16/2019	374,410.82	381,812.92	374,410.82	3.000	3.000	1,233	01/16/2029
16115	16115	Newcastle Elementary SD		06/30/2017	2,426,371.83	2,020,803.78	2,426,371.83	2.800	2.800	7,972	06/30/2047
SYS23342	23342	Placer Hills Fire Protection		04/03/2024	599,876.73	599,876.73	599,876.73	4.170	4.170	1,310	04/03/2029
SYS23287	23287	Placer CEO Fire		02/01/2024	752,477.70	752,477.70	752,477.70	4.000	4.000	1,249	02/01/2029
		Subtotal and Average	8,916,585.82		8,916,585.82	8,302,155.98	8,916,585.82		3.002	4,534	
mPower Placer											
2016NR-A	2016NR-A	mPower Placer		08/04/2016	2,930,646.45	2,685,263.42	2,930,646.45	3.000	3.042	4,384	09/02/2037
2017 NR	2017 NR	mPower Placer		07/06/2017	19,582.25	17,908.69	19,582.25	3.000	3.042	4,749	09/02/2038
2017 R	2017 R	mPower Placer		07/06/2017	22,503.93	20,465.75	22,503.93	3.000	3.042	4,749	09/02/2038
2018 NR	2018 NR	mPower Placer		07/26/2018	39,242.38	34,269.98	39,242.38	4.500	4.563	5,114	09/02/2039
2018 R	2018 R	mPower Placer		07/12/2018	97,469.43	97,965.55	97,469.43	4.500	4.563	5,114	09/02/2039
2018 S-NR	18003	Pioneer Community Energy		08/09/2018	260,621.29	262,427.40	260,621.29	4.500	4.563	5,114	09/02/2039
2017 S NR	2017 S-NR	Pioneer Community Energy		09/28/2017	112,093.72	98,683.95	112,093.72	3.000	3.042	4,749	09/02/2038
2017 S-R	2017 S-R	Pioneer Community Energy		07/06/2017	1,056,431.49	962,975.69	1,056,431.49	3.000	3.042	4,749	09/02/2038
2018 S-R	2018 S-R	Pioneer Community Energy		07/12/2018	875,820.78	880,926.82	875,820.78	4.500	4.563	5,114	09/02/2039
2019-20 R-1	2019-20 R-1	Pioneer Community Energy		07/11/2019	679,143.40	682,301.42	679,143.40	4.500	4.563	5,480	09/02/2040
2020-21 R1	2020-21 R1	Pioneer Community Energy		07/23/2020	657,113.95	659,801.55	657,113.95	4.500	4.563	5,845	09/02/2041

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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
mPower Placer											
2021-22 R1	2021-22 R1	Pioneer Community Energy		08/26/2021	717,919.50	721,580.89	717,919.50	4.500	4.563	6,210	09/02/2042
2016S R-1	2016S R-1	Sierra Valley Energy Authority		01/26/2017	50,282.43	46,562.54	50,282.43	3.000	3.042	4,384	09/02/2037
	Subtotal and Average		7,517,871.00		7,517,871.00	7,171,033.65	7,517,871.00		3.715	4,967	
mPower - Folsom											
2016-IA3 #2	2016-IA3 #2	mPower Folsom		07/14/2016	71,623.85	71,385.34	71,623.85	3.500	3.549	4,384	09/02/2037
2017-IA3 #3	2017-IA3 #3	mPower Folsom		07/27/2017	27,253.69	26,739.96	27,253.69	2.750	2.788	4,749	09/02/2038
MFIA-3	MFIA-3	mPower Folsom		09/01/2015	179,632.42	181,416.17	179,632.42	3.500	3.549	4,019	09/02/2036
MF R-1	MFR-1	mPower Folsom		09/01/2015	98,593.40	91,612.99	98,593.40	3.500	3.549	4,019	09/02/2036
	Subtotal and Average		377,103.36		377,103.36	371,154.46	377,103.36		3.494	4,141	
Total and Average			2,229,409,490.22		2,166,761,356.25	2,168,215,692.49	2,156,449,029.63		4.024	684	

**General Fund
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Portfolio Details - Cash
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CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity
Cash at Bank										
SYS00000	00000	PLACER COUNTY CASH			16,645,138.00	16,645,138.00	16,645,138.00		0.000	1
Undeposited Receipts										
SYS00000VAULT	00000VAULT	PLACER COUNTY CASH			284,039.67	284,039.67	284,039.67		0.000	1
		Average Balance	0.00							1
Total Cash and Investments			2,229,409,490.22		2,183,690,533.92	2,185,144,870.16	2,173,378,207.30		4.024	684

General Fund
Portfolio Management
Portfolio Details - Pending Redemptions
August 31, 2025

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Security #	Investment #	Issuer	Purchase Settlement Date	Mat/Sale Settlement Date	Par Value
U.S. Treasury Coupons					
91282CAJ0	20553	U. S. TREASURY COUPON	03/11/2021	08/31/2025	10,000,000.00
				Subtotal	10,000,000.00
		Total Pending Redemptions			10,000,000.00



Placer County

General Fund
Purchases Report
Sorted by Fund - Fund
August 1, 2025 - August 31, 2025

CUSIP	Investment #	Fund	Sec. Type	Original Par Value	Purchase Date	Payment	Principal Purchase	Accrued at Purchase	Rate at Purchase	Maturity Date	YTM	Ending Book Value
General Fund												
63873JV49	25024	1010	ACP NATXNY	45,000,000.00	08/01/2025	08/04 - At Maturity	44,984,025.00		4.260	08/04/2025	4.262	0.00
63873JV56	25025	1010	ACP NATXNY	80,000,000.00	08/04/2025	08/05 - At Maturity	79,990,533.33		4.260	08/05/2025	4.260	0.00
63873JV64	25026	1010	ACP NATXNY	80,000,000.00	08/05/2025	08/06 - At Maturity	79,990,533.33		4.260	08/06/2025	4.260	0.00
63873JV72	25027	1010	ACP NATXNY	80,000,000.00	08/06/2025	08/07 - At Maturity	79,990,533.33		4.260	08/07/2025	4.260	0.00
63873JV80	25028	1010	ACP NATXNY	70,000,000.00	08/07/2025	08/08 - At Maturity	69,991,716.66		4.260	08/08/2025	4.260	0.00
63873JV83	25029	1010	ACP NATXNY	50,000,000.00	08/08/2025	08/11 - At Maturity	49,982,250.00		4.260	08/11/2025	4.262	0.00
63873JVC1	25030	1010	ACP NATXNY	75,000,000.00	08/11/2025	08/12 - At Maturity	74,991,125.00		4.260	08/12/2025	4.260	0.00
63873JVD9	25031	1010	ACP NATXNY	70,000,000.00	08/12/2025	08/13 - At Maturity	69,991,716.66		4.260	08/13/2025	4.260	0.00
63873JVE7	25032	1010	ACP NATXNY	70,000,000.00	08/13/2025	08/14 - At Maturity	69,991,716.66		4.260	08/14/2025	4.260	0.00
63873JVF4	25033	1010	ACP NATXNY	70,000,000.00	08/14/2025	08/15 - At Maturity	69,991,716.66		4.260	08/15/2025	4.260	0.00
63873JVJ6	25034	1010	ACP NATXNY	105,000,000.00	08/15/2025	08/18 - At Maturity	104,962,725.00		4.260	08/18/2025	4.262	0.00
63873JVK3	25035	1010	ACP NATXNY	105,000,000.00	08/18/2025	08/19 - At Maturity	104,987,574.99		4.260	08/19/2025	4.260	0.00
63873JVL1	25036	1010	ACP NATXNY	100,000,000.00	08/19/2025	08/20 - At Maturity	104,987,574.99		4.260	08/20/2025	4.260	0.00
63873JVM9	25037	1010	ACP NATXNY	100,000,000.00	08/20/2025	08/21 - At Maturity	99,988,166.66		4.260	08/21/2025	4.260	0.00
63873JVN7	25038	1010	ACP NATXNY	100,000,000.00	08/21/2025	08/22 - At Maturity	99,988,166.66		4.260	08/22/2025	4.260	0.00
63873JVR8	25039	1010	ACP NATXNY	100,000,000.00	08/22/2025	08/25 - At Maturity	99,984,500.00		4.260	08/25/2025	4.262	0.00
63873JVS6	25040	1010	ACP NATXNY	95,000,000.00	08/25/2025	08/26 - At Maturity	94,988,758.33		4.260	08/26/2025	4.260	0.00
63873JVT4	25041	1010	ACP NATXNY	95,000,000.00	08/26/2025	08/27 - At Maturity	94,988,758.33		4.260	08/27/2025	4.260	0.00
63873JVU1	25042	1010	ACP NATXNY	130,000,000.00	08/27/2025	08/28 - At Maturity	129,984,616.66		4.260	08/28/2025	4.260	0.00
63873JVW9	25043	1010	ACP NATXNY	110,000,000.00	08/28/2025	08/29 - At Maturity	109,986,983.33		4.260	08/29/2025	4.260	0.00
22533TW28	25044	1010	ACP CACPNY	60,000,000.00	08/29/2025	09/02 - At Maturity	59,971,600.00		4.260	09/02/2025	4.262	59,992,900.00
Subtotal							1,794,695,291.58	0.00				
Total Purchases							1,794,695,291.58	0.00				

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PLACER COUNTY 2025/26
Summary by Issuer
August 31, 2025

Issuer	Number of Investments	Par Value	Remaining Cost	% of Portfolio	Average YTM 365	Average Days to Maturity
Ackerman School District	1	4,655,686.80	4,655,686.80	0.22	2.800	4,232
Credit Agricole CIB	1	60,000,000.00	59,971,600.00	2.77	4.321	1
California Asset Mgmt'l Prog	1	60,000,000.00	60,000,000.00	2.77	4.450	1
Credit Agricole CIB NY	1	10,000,000.00	10,000,000.00	0.46	4.410	312
CalTRUST	1	60,000,000.00	60,000,000.00	2.77	4.450	1
FEDERAL FARM CREDIT BANK	9	175,000,000.00	174,987,850.00	8.09	4.074	1,295
FEDERAL HOME LOAN BANK	61	849,000,000.00	848,868,820.00	39.23	3.891	802
FED HOME LOAN MORT CORP	2	15,000,000.00	14,880,900.00	0.69	0.676	113
Five Star Bank - PIMMA	1	5,000,000.00	5,000,000.00	0.23	4.258	1
Five Star Bank - CD	2	20,000,000.00	20,000,000.00	0.92	4.228	144
International Finance Corp	1	20,000,000.00	20,372,320.00	0.94	3.770	1,400
INTER-AMERICAN DEVELOPMENT BNK	1	20,000,000.00	20,105,120.00	0.93	3.975	1,263
Lloyds Bank Corp Mkts NY	1	25,000,000.00	25,000,000.00	1.16	4.441	312
Mid Placer Public School Trans	2	482,172.76	482,172.76	0.02	2.966	1,145
mPower Folsom	4	377,103.36	377,103.36	0.02	3.494	4,141
mPower Placer	7	5,674,358.38	5,674,358.38	0.26	3.511	4,187
Newcastle Elementary SD	1	2,426,371.83	2,426,371.83	0.11	2.800	7,972
Placer Hills Fire Protection	1	599,876.73	599,876.73	0.03	4.170	1,310
Public Finance Authority	1	384,882.13	392,579.77	0.02	4.884	4,778
Pioneer Community Energy	7	4,358,144.13	4,358,144.13	0.20	4.155	5,364
PLACER COUNTY CASH	2	16,929,177.67	16,929,177.67	0.78	0.000	1
Placer CEO Fire	1	752,477.70	752,477.70	0.03	4.000	1,249
River City Bank	1	3,000,000.00	3,000,000.00	0.14	4.045	230

Portfolio PLCR
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PLACER COUNTY 2025/26
Summary by Issuer
August 31, 2025

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Issuer	Number of Investments	Par Value	Remaining Cost	% of Portfolio	Average YTM 365	Average Days to Maturity
Sierra Valley Energy Authority	1	50,282.43	50,282.43	0.00	3.042	4,384
TORONTO DOMINION BANK NY	4	65,000,000.00	65,000,000.00	3.00	4.304	214
U. S. TREASURY COUPON	42	760,000,000.00	739,875,390.63	34.19	4.111	523
Total and Average	157	2,183,690,533.92	2,163,760,232.19	100.00	3.993	679