

**BEAUMONT-CHERRY VALLEY
RECREATION & PARK DISTRICT (BCVRPD)
WORKSHOP**

REVISED 2/25/26

Wednesday February 25th, 2026

Workshop: 6:00p.m.

Noble Creek Community Center

390 W. Oak Valley Parkway,

Beaumont, CA 92223

This meeting is being held in person.



Chair
Janet Covington

Vice Chair/Secretary
John Flores

Treasurer
Chris Diercks

Directors
Dan Hughes
Christian Linnemann

General Manager
Mickey Valdivia

General Counsel
Albert Maldonado
BB&K

WORKSHOP SESSION:

- 1. CALL TO ORDER**
 - 1.1 Roll Call
- 2. PUBLIC COMMENT:**
- 3. DISCUSSION:**
 - 3.1. Beaumont-Cherry Valley Recreation and Park District Budget Workshop
- 4. ADJOURNMENT:**

Any person with a disability who requires accommodation to participate in the meeting should telephone Kaylee Fuerte at 951-845-9555, prior to the meeting to make a request for a disability-related modification or accommodation.

DECLARATION OF POSTING: I declare under penalty of perjury, that I am employed by Beaumont-Cherry Valley Recreation and Park District, and the foregoing agenda was posted at the District office and District website February 20th, 2026.

Kaylee Fuerte

Kaylee Fuerte, Clerk of the Board



Staff Report

Agenda Item No. **3.1.**

To: Board of Directors
From: Laurie Marscher, CPA
Via: Mickey Valdivia, General Manager
Date: February 25th, 2026
Subject: Discussion of Proposed Revised Budget for Fiscal Year Ending June 30, 2026

RECOMMENDATION:

Staff recommends that the Board of Directors review the proposed revised budget for Fiscal Year 06/30/2026 as presented during this first reading budget workshop.

BACKGROUND AND ANALYSIS:

The original Fiscal Year 2025–2026 budget was adopted in June 2026. Since adoption, unforeseen expenses have arisen, and the District has assumed responsibility for and incorporated the Pass Area into the District's entity. As a result, budget adjustments were necessary to remain in compliance with State of California requirements.

The proposed budget revision reflects updates based on the District's current operational needs, financial trends, and anticipated expenditures and revenues. Included in this revision are compensation adjustments for applicable employees consisting of a 2% Cost of Living Adjustment (COLA) and up to a 6% merit increase. These adjustments have been incorporated into the salary and benefits line items to accurately reflect current compensation obligations.

Within the budget document, items shown on the right-hand side of the worksheet include detailed revision notes indicating whether a line item has:

- Increased
- Decreased
- Remained unchanged

These annotations provide transparency and clarification regarding each modification.

Overall, the budget revisions net to zero. New revenues have been incorporated to account for new and increased expenses. The additional revenues are fully expended through the corresponding increased expenditures, resulting in a balanced adjustment. This approach ensures the District remains fiscally responsible and compliant while addressing current operational needs.

FISCAL IMPACT:

The fiscal impact of this revision is neutral. The additional revenues equal the additional expenses, resulting in no net fiscal impact to the District.

Respectfully,

Laurie Marscher,
CPA

**Proposed Budget Revision for FYE 06/30/26
Beaumont-Cherry Valley Recreation and Park District**

	A	B	C	D	E	F	G	H	I
Distribution account	Unaudited Actuals FYE 06/30/24	Unaudited Actuals FYE 06/30/25	YTD Actuals 01/31/26	Adopted Budget FYE 06/30/26	Remaining Budget 25/26	Proposed Revision	Proposed Revised Budget FYE 06/30/26	Remaining Budget Balance after Revision	Explanation of Revision
1 Income									
2 A - Property Taxes									
3 40001 Property Tax Current Secured	2,854,074.77	3,254,587.11	1,988,090.45	2,782,500.00	794,409.55	713,240.00	3,495,740.00	1,507,649.55	Increased based on 12/25 Teeters Distribution being 30% of Levy
4 40002 Property Tax Current Supplement	100,814.89	71,478.60	41,000.78	105,000.00	63,999.22	(34,000.00)	71,000.00	29,999.22	Decrease to 24/25 actual
5 40003 Property Tax Current Unsecured	139,496.94	164,026.33	187,819.41	115,500.00	(72,319.41)	72,000.00	187,500.00	(319.41)	Increase to actual for YTD 25/26 FY
6 40004 Property Tax Prior Supplemental	42,933.58	21,120.50	35,789.68	25,200.00	(10,589.68)	10,500.00	35,700.00	(89.68)	Increase to actual for YTD 25/26 FY
7 40005 Property Tax Prior Unsecured	3,820.01	-	246.34	10,500.00	10,253.66	(10,000.00)	500.00	253.66	Decrease to actual for YTD 25/26 FY
8 40006 CA Homeowners Tax Relief	21,020.04	23,191.61	11,535.45	189,000.00	177,464.55	(166,000.00)	23,000.00	11,464.55	Decrease to 24/25 actual
9 40007 Redevelopment (RDA)	1,397.68	1,324.64	2,966.77	84,000.00	81,033.23	(81,000.00)	3,000.00	33.23	Decrease to actual for YTD 25/26 FY
10 40010 Low Moderate Income Housing	5,036.74	7,117.85	-	73,500.00	73,500.00	(66,500.00)	7,000.00	7,000.00	Decrease to 24/25 actual
11 40401 Interest - Invested Funds	18,729.97	22,404.90	7,850.20	16,800.00	8,949.80	-	16,800.00	8,949.80	No Change
12 Total for A - Property Taxes	<u>3,187,324.62</u>	<u>3,565,251.54</u>	<u>2,275,299.08</u>	<u>3,402,000.00</u>	<u>1,126,700.92</u>	<u>438,240.00</u>	<u>3,840,240.00</u>	<u>1,564,940.92</u>	
13 B - Recreation Revenue									
14 40277 Pass Area Youth Baseball	-	-	46,592.50	-	(46,592.50)	50,000.00	50,000.00	3,407.50	Fees collected 25/26 YTD plus remaining balances
15 40518 Golf League	-	15,230.00	80.00	20,000.00	19,920.00	-	20,000.00	19,920.00	Revenues collected by the Foundation in error - True up to occur before FY end
16 40519 Annual Programming	-	210.00	600.00	500.00	(100.00)	100.00	600.00	-	New Account - No change
17 40600 Adult Softball	48,138.00	41,273.00	18,325.00	40,000.00	21,675.00	-	40,000.00	21,675.00	No Change
18 40602 Contract Instructor	9,138.59	7,599.40	8,508.00	6,000.00	(2,508.00)	8,500.00	14,500.00	5,992.00	Increased to match usage
19 Bogart Park									
20 40201 Camping	60,589.61	23,684.31	25,478.70	50,000.00	24,521.30	-	50,000.00	24,521.30	No Change
21 40202 Gate Entrance	51,545.00	39,585.66	16,824.75	30,000.00	13,175.25	(7,500.00)	22,500.00	5,675.25	Credit Card Machine has been down - reduced collections for 3 months
22 40203 Horse/Dog Entrance	336.00	28.00	-	100.00	100.00	-	100.00	100.00	No Change
23 40204 Wood Sales	-	-	-	100.00	100.00	-	100.00	100.00	No Change
24 40205 Annual Passes	21,691.33	15,080.00	5,600.00	14,000.00	8,400.00	-	14,000.00	8,400.00	No Change
25 40207 Caretaker Rent	1,400.00	750.00	1,500.00	3,600.00	2,100.00	-	3,600.00	2,100.00	No Change - New Caretakers are in place
26 40208 RV Dump	1,270.00	190.00	40.00	500.00	460.00	-	500.00	460.00	No Change
27 40209 Fishing Pass	14,994.00	13,113.00	4,806.00	12,000.00	7,194.00	-	12,000.00	7,194.00	No Change - Spring is coming
28 Total for Bogart Park	<u>151,825.94</u>	<u>92,430.97</u>	<u>54,249.45</u>	<u>110,300.00</u>	<u>56,050.55</u>	<u>(7,500.00)</u>	<u>102,800.00</u>	<u>48,550.55</u>	
29 Total for B - Recreation Revenue	<u>209,102.53</u>	<u>156,743.37</u>	<u>128,354.95</u>	<u>176,800.00</u>	<u>48,445.05</u>	<u>51,100.00</u>	<u>227,900.00</u>	<u>99,545.05</u>	

Proposed Budget Revision for FYE 06/30/26
Beaumont-Cherry Valley Recreation and Park District

	A	B	C	D	E	F	G	H	I
Distribution account	Unaudited Actuals FYE 06/30/24	Unaudited Actuals FYE 06/30/25	YTD Actuals 01/31/26	Adopted Budget FYE 06/30/26	Remaining Budget 25/26	Proposed Revision	Proposed Revised Budget FYE 06/30/26	Remaining Budget Balance after Revision	Explanation of Revision
30 C - Facility Use/Rental Revenue									
31 40101 Registrations (BYB)	3,970.00	29,525.00	5,625.00	20,000.00	14,375.00	(14,375.00)	5,625.00	-	Reduced to actual collected in FY 25/26
32 40103 Noble Creek Caretaker Rent	1,000.00	3,700.00	2,100.00	4,800.00	2,700.00	-	4,800.00	2,700.00	No Change
33 40106 Equestrian Arena	4,161.28	1,565.86	900.00	2,000.00	1,100.00	-	2,000.00	1,100.00	No Change
34 40107 Fields	3,450.00	4,525.00	18,300.00	5,000.00	(13,300.00)	14,000.00	19,000.00	700.00	Increased to YTD 25/26 actuals
35 40109 Grange	20,830.10	40,585.00	18,975.00	20,000.00	1,025.00	5,000.00	25,000.00	6,025.00	Increased for additional YTD usage
36 40111 NCCC/Franco Gardens	14,236.00	6,200.00	3,705.00	20,000.00	16,295.00	(15,000.00)	5,000.00	1,295.00	Decreased related to YTD usage & closure for bathroom remodel
37 40112 Noble Creek Park	350.00	575.00	13,090.00	500.00	(12,590.00)	13,000.00	13,500.00	410.00	Increased to YTD 25/26 actuals
38 40113 Noble Creek RV Space	172,240.25	49,558.37	29,590.50	80,000.00	50,409.50	(30,000.00)	50,000.00	20,409.50	Decreased the YTD 25/26 actual applied monthly - Issue with Roverpass
39 40114 Noble Creek Clubhouse/Snack Bar	19,179.96	(716.66)	3,361.13	8,000.00	4,638.87	-	8,000.00	4,638.87	No change
40 40115 The Drake Raceway	11,793.98	4,478.47	4,170.51	10,200.00	6,029.49	(6,000.00)	4,200.00	29.49	Decreased to YTD 25/26 actuals - future uncertain
41 40116 Women's Club		560.00	1,508.00	-	(1,508.00)	1,600.00	1,600.00	92.00	Increased to YTD 25/26 actuals
42 40117 24B Station	720.00	950.00	735.00	1,000.00	265.00	(250.00)	750.00	15.00	Decreased to YTD 25/26 actuals
43 40118 Franco Gardens	1,825.00	2,601.00	-	-	-	-	-	-	Combined in account 40111 above
44 40119 NCCC	19,215.00	21,580.00	13,585.00	-	(13,585.00)	13,585.00	13,585.00	-	Combined in account 40111 above
45 40120 Horseshoe Pits	50.00	50.00	-	500.00	500.00	-	500.00	500.00	No Change
46 40122 Maintenance Shop "C"	3,150.00	2,190.00	-	2,700.00	2,700.00	-	2,700.00	2,700.00	No Change
47 40603 Fire Camp	45,000.00	268,244.63	41,250.00	-	(41,250.00)	41,250.00	41,250.00	-	Increased to YTD 25/26 actuals
48 40607 Verizon Cell Tower	12,670.00	12,670.00	-	-	-	-	-	-	Accounted in account 40605 below
49 40701 DT Ranch - House Rental	18,000.00	17,290.00	11,210.00	18,000.00	6,790.00	-	18,000.00	6,790.00	No Change
50 Total for C - Facility Use/Rental Revenue	<u>351,841.57</u>	<u>466,131.67</u>	<u>168,105.14</u>	<u>192,700.00</u>	<u>24,594.86</u>	<u>22,810.00</u>	<u>215,510.00</u>	<u>47,404.86</u>	
51 D - Operational Revenue									
52 40123 Summerwinds Park	-	18,290.28	27,770.23	25,000.00	(2,770.23)	20,000.00	45,000.00	17,229.77	Increase to YTD actual applied over 12 months
53 40502 Gift form BCRPIC	112,356.00	5,000.00	-	-	-	-	-	-	No Change
54 40604 Quimby/DIF Fees	121,230.10	101,460.00	25,872.30	-	(25,872.30)	25,900.00	25,900.00	27.70	Increased to YTD 25/26 actuals
55 40605 Miscellaneous	20,493.76	27,890.90	23,046.15	16,000.00	(5,046.15)	5,100.00	23,100.00	53.85	Increased to YTD 25/26 actuals
56 Grants									
57 40302 County of Riverside Funding	3,000.00	10,000.00	-	-	-	-	-	-	No Change
58 40304 CDBG #5.112.22	58,266.00	-	-	-	-	-	-	-	No Change
59 Total for Grants	<u>61,266.00</u>	<u>10,000.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
60 Total for D - Operational Revenue	<u>315,345.86</u>	<u>162,641.18</u>	<u>76,688.68</u>	<u>43,000.00</u>	<u>(33,688.68)</u>	<u>51,000.00</u>	<u>94,000.00</u>	<u>17,311.32</u>	

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61 E - Special Events Income									
62 40503 Spring Fling	4,255.65	1,830.39	-	1,500.00	1,500.00	-	1,500.00	1,500.00	No Change - Event later in fiscal year
63 40504 Fishing Derby	3,430.31	6,692.00	-	5,000.00	5,000.00	-	5,000.00	5,000.00	No Change - Event later in fiscal year
64 40505 Movies	2,632.87	6,389.00	-	5,000.00	5,000.00	-	5,000.00	5,000.00	No Change - Event later in fiscal year
65 40507 Oktoberfest	30,811.03	1,330.00	27,730.79	20,000.00	(7,730.79)	7,750.00	27,750.00	19.21	Increased to YTD 25/26 actuals
66 40509 Tournaments	27,113.16	50,367.46	34,950.00	50,000.00	15,050.00	-	50,000.00	15,050.00	No Change
67 40510 Winterfest	9,629.00	7,979.00	5,846.00	8,000.00	2,154.00	(2,150.00)	5,850.00	4.00	Decreased to YTD 25/26 Actuals
68 40512 Pumpkin Carve	1,413.00	1,487.00	601.00	1,000.00	399.00	(400.00)	600.00	(1.00)	Decreased to YTD 25/26 Actuals
69 40513 Fiesta De Mayo	5,279.00	4,230.00	-	6,000.00	6,000.00	-	6,000.00	6,000.00	No Change - Event later in fiscal year
70 40514 City Events at NCRP	-	275.00	-	-	-	-	-	-	No Change
71 40515 1K/5K Run	1,030.00	30.00	225.64	-	(225.64)	250.00	250.00	24.36	Increased to YTD 25/26 actuals
72 40516 Boots, Brews & BBQ	421.00	11,424.00	67,305.61	20,000.00	(47,305.61)	47,350.00	67,350.00	44.39	Increased to YTD 25/26 actuals
73 40517 Cherry Festival	35,357.62	223,905.06	30.00	50,000.00	49,970.00	(49,970.00)	30.00	-	Decreased to YTD 25/26 Actuals
74 40508 Parking (BYB/SB)	(5.00)	-	2,155.00	-	(2,155.00)	2,155.00	2,155.00	-	Increased to YTD 25/26 actuals
75 Total for E - Special Events Income	<u>121,367.64</u>	<u>315,938.91</u>	<u>138,844.04</u>	<u>168,500.00</u>	<u>27,655.96</u>	<u>4,985.00</u>	<u>171,485.00</u>	<u>32,640.96</u>	
76 Total for Income	<u>4,184,982.22</u>	<u>4,666,706.67</u>	<u>2,787,291.89</u>	<u>3,981,000.00</u>	<u>1,193,708.11</u>	<u>568,135.00</u>	<u>4,549,135.00</u>	<u>1,761,843.11</u>	

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78 Expenses									
79 K - General/Operational Expenses									
80 50114 Insurance - Liability (Capri)	103,147.00	95,507.00	101,305.00	110,000.00	8,695.00	(8,500.00)	101,500.00	195.00	Reduced to actual paid for fiscal year
81 50407 Over/short	(311.00)	(143.00)	-	-	-	-	-	-	No Change
82 50417 Business Meals	7,557.30	2,104.40	281.20	3,000.00	2,718.80	(2,000.00)	1,000.00	718.80	Reduced to new estimate reflecting YTD usage
83 50418 Computer Equip & Maintenance	36,194.06	2,054.60	7,401.56	58,430.00	51,028.44	(60,000.00)	8,430.00	1,028.44	Reduced to actual usage - Account 50170 reflects contract services for IT
84 50420 Meeting Expenses	8,643.56	8,363.65	3,252.50	10,000.00	6,747.50	-	10,000.00	6,747.50	No Change
85 50421 Safety	10,281.73	5,180.65	5,034.65	7,000.00	1,965.45	-	7,000.00	1,965.45	No Change
86 50422 Security	-	1,470.00	-	-	-	-	-	-	No Change
87 50423 Signage	1,623.58	58.02	-	1,000.00	1,000.00	-	1,000.00	1,000.00	No Change
88 50501 Donations	1,200.00	80.00	-	-	-	-	-	-	No Change
89 Bank Fees/Interest									
90 50255 Bank Service Charges	525.00	585.48	234.00	500.00	266.00	-	500.00	266.00	No Change
91 50256 Bank Checks	310.32	1,554.64	705.55	1,000.00	294.45	500.00	1,500.00	794.45	Increased to reflect cost for checks from new bank account
92 50257 Safe Deposit Box	150.00	150.00	60.00	-	(60.00)	100.00	100.00	40.00	Increased to reflect actual costs YTD 25/26
93 50258 Interest Expenses	29,537.14	4,903.65	2,147.46	-	(2,147.46)	4,500.00	4,500.00	2,352.54	Increase to reflect interest expense from loan
94 50419 Credit Card % Fees	13,622.97	19,596.83	17,120.67	10,000.00	(7,120.57)	15,000.00	25,000.00	7,879.43	Increased to reflect 25/26 actuals - increase relates to PAYBS
95 50425 Finance Charges	134.82	374.57	170.00	-	(170.00)	200.00	200.00	30.00	Increased to reflect 25/26 actuals
96 50426 Late Fee's	849.97	2,139.45	140.00	-	(140.00)	200.00	200.00	60.00	Increased to reflect 25/26 actuals
97 Total for Bank Fees/Interest	45,130.22	29,314.82	20,577.58	11,500.00	(9,077.58)	20,500.00	32,000.00	11,422.42	
98 Board of Directors									
99 50225 Director Fees	15,100.00	16,918.79	16,515.17	36,000.00	19,484.83	-	36,000.00	19,484.83	No Change
100 50226 Training - Strategic Planning	16,068.32	665.27	-	4,000.00	4,000.00	-	4,000.00	4,000.00	No Change
101 50227 Travel and Conference	5,146.47	16,427.61	3,168.21	20,000.00	16,831.79	-	20,000.00	16,831.79	No Change
102 50228 Election Expense	128,723.00	161,508.00	-	40,000.00	40,000.00	-	40,000.00	40,000.00	No Change
103 50230 Board Room/Facility IT	3,321.21	14,857.51	13.05	15,000.00	14,986.95	-	15,000.00	14,986.95	No Change
104 Total for Board of Directors	168,359.00	210,377.18	19,696.43	115,000.00	95,303.57	-	115,000.00	95,303.57	
105 Contract Services									
106 50170 IT Support	27,191.49	34,515.52	23,176.32	43,000.00	19,823.68	-	43,000.00	19,823.68	No Change
107 50173 Memories by Darci Walls	538.75	862.00	-	2,000.00	2,000.00	-	2,000.00	2,000.00	No Change
108 50180 Paychecks Flex	2,782.55	2,705.07	6,795.88	5,500.00	(1,295.88)	6,000.00	11,500.00	4,704.12	Increased to reflect actual usage for FY 25/26
109 50183 Clover	2,487.84	2,236.83	399.70	4,000.00	3,600.30	(3,600.00)	400.00	0.30	Reflected in account 50419 above
110 50181 Streamline	3,120.00	-	6,600.00	5,500.00	(1,100.00)	1,100.00	6,600.00	-	Increased to reflect 25/26 actuals
111 50182 Security	768.00	-	9,672.00	-	(9,672.00)	15,000.00	15,000.00	5,328.00	Increased to reflect actual usage for FY 25/26
112 Total for Contract Services	36,888.63	40,319.42	46,643.90	60,000.00	13,356.10	18,500.00	78,500.00	31,856.10	

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113 Dues/Subscriptions/Memberships									
114 50205 CARPD	-	3,000.00	3,000.00	3,000.00	-	-	3,000.00	-	No Change
115 50206 CSDA	8,282.00	8,737.00	9,005.00	8,500.00	(505.00)	600.00	9,100.00	95.00	Increased to reflect actual usage for FY 25/26
116 50207 The Press Enterprise	15.00	169.00	112.00	500.00	388.00	-	500.00	388.00	No Change
117 50208 Amazon Prime	214.37	149.77	149.77	500.00	350.23	-	500.00	350.23	No Change
118 50209 ArcSite	-	1,080.00	-	-	-	-	-	-	No Change
119 50211 CalPELRA	-	380.00	-	-	-	-	-	-	No Change
120 50212 Chamber Memberships	1,080.00	1,180.00	2,000.00	500.00	(1,500.00)	1,500.00	2,000.00	-	Increased to reflect actual usage for FY 25/26
121 50213 CPRS	845.00	700.00	-	1,000.00	1,000.00	-	1,000.00	1,000.00	No Change
122 50214 NRPA	360.00	665.00	-	1,000.00	1,000.00	(1,000.00)	-	-	Reduced to Actual YTD
123 50215 GFOA	160.00	160.00	-	500.00	500.00	(500.00)	-	-	Reduced to Actual YTD
124 50218 STMA	165.00	165.00	-	1,000.00	1,000.00	-	1,000.00	1,000.00	No Change
125 50224 Arbor Day Foundation	-	531.00	-	-	-	-	-	-	No Change
126 50231 Costco	120.00	120.00	130.00	500.00	370.00	-	500.00	370.00	No Change
127 50217 The Record Gazette	124.90	-	49.95	500.00	450.05	(115.00)	385.00	335.05	Reduced to Actual YTD
128 50221 PAPA	-	-	-	1,000.00	1,000.00	(1,000.00)	-	-	Reduced to Actual YTD
129 50219 CSMFO	135.00	-	-	-	-	-	-	-	No Change
130 Total for Dues/Subscriptions/Memberships	11,481.27	17,055.77	14,446.72	18,500.00	4,053.28	(515.00)	17,985.00	3,538.28	
131 Licenses and Permits									
132 50235 County Health Department	763.00	814.00	794.00	1,500.00	706.00	(500.00)	1,000.00	206.00	Decreased to reflect actual usage for FY 25/26
133 50236 LAFCO Fees	782.63	1,048.39	1,059.28	1,500.00	440.72	(400.00)	1,100.00	40.72	Decreased to reflect actual usage for FY 25/26
134 50238 Event City Business License	(588.00)	(210.00)	-	-	-	-	-	-	No Change
135 50239 Music Permit	435.00	446.00	-	500.00	500.00	(500.00)	-	-	Decreased to reflect actual usage for FY 25/26 - Should be in Special Events
136 Total for Licenses and Permits	1,392.63	2,098.39	1,853.28	3,500.00	1,646.72	(1,400.00)	2,100.00	246.72	
137 Office Expenses									
138 50270 Copier Lease	11,296.51	11,137.00	6,426.52	11,000.00	4,573.48	-	11,000.00	4,573.48	No Change
139 50271 Notary	70.57	781.45	-	-	-	-	-	-	No Change
140 50272 Office Furniture	14,007.04	5,945.53	-	-	-	-	-	-	No Change
141 50273 Office Supplies	14,067.16	8,635.04	6,795.05	10,000.00	3,204.95	1,500.00	11,500.00	4,704.95	Increased to reflect actual usage for FY 25/26
142 50274 PO Box	467.00	584.54	-	1,000.00	1,000.00	-	1,000.00	1,000.00	No Change
143 50276 Postage/Stamps	793.13	559.35	300.66	500.00	199.34	500.00	1,000.00	699.34	Increased to reflect actual usage for FY 25/26
144 50275 Recycling/Shredding	150.00	-	-	500.00	500.00	-	500.00	500.00	No Change
145 Total for Office Expenses	40,851.41	27,642.91	13,522.23	23,000.00	9,477.77	2,000.00	25,000.00	11,477.77	

Proposed Budget Revision for FYE 06/30/26
Beaumont-Cherry Valley Recreation and Park District

	A	B	C	D	E	F	G	H	I
Distribution account	Unaudited Actuals FYE 06/30/24	Unaudited Actuals FYE 06/30/25	YTD Actuals 01/31/26	Adopted Budget FYE 06/30/26	Remaining Budget 25/26	Proposed Revision	Proposed Revised Budget FYE 06/30/26	Remaining Budget Balance after Revision	Explanation of Revision
146 Professional Fee's									
147 50190 Auditing	47,729.00	39,856.00	48,862.00	35,000.00	(13,862.00)	25,000.00	60,000.00	11,138.00	Increased to reflect actual usage for FY 25/26
148 50196 GASB 68	1,050.00	1,050.00	-	1,500.00	1,500.00	-	1,500.00	1,500.00	No Change
149 50197 GASB 74/75	1,530.00	3,060.00	-	5,000.00	5,000.00	(2,000.00)	3,000.00	3,000.00	Reduced to prior actual
150 Total for 50190 Auditing	50,309.00	43,966.00	48,862.00	41,500.00	(7,362.00)	23,000.00	64,500.00	15,638.00	
151 50191 Professional Services	7,130.00	64,569.01	-	50,000.00	50,000.00	(50,000.00)	-	-	Moved to Account 50195 Below
152 50192 Legal Fee's	61,553.25	56,149.04	87,010.45	50,000.00	(37,010.45)	60,000.00	110,000.00	22,989.55	Increased to reflect actuals plus remaining amount for the Fiscal Year
153 50193 Lobbyist	-	-	10,000.00	-	(10,000.00)	22,500.00	22,500.00	12,500.00	Increased to reflect actuals plus remaining amount for the Fiscal Year
154 50195 CPA Services	-	13,900.00	153,368.84	-	(153,368.84)	194,000.00	194,000.00	40,631.16	Increase for Forensic Audit and Contract Accountant
155 50198 State Controllers Report	-	-	-	1,500.00	1,500.00	-	1,500.00	1,500.00	No Change
156 50200 Payroll Processing	8,044.69	7,185.56	21.36	8,000.00	7,978.64	(7,900.00)	100.00	78.64	See Paychex Flex Account 50180 - Actual was a charge from the ACO
157 50203 CPS HR Consulting	6,099.21	-	-	-	-	-	-	-	No Change
158 Total for Professional Fee's	133,136.15	185,769.61	299,262.65	151,000.00	(148,262.65)	241,600.00	392,600.00	93,337.35	
159 Public Relations									
160 50201 Social Media	47,520.00	45,949.07	24,640.00	46,000.00	21,360.00	-	46,000.00	21,360.00	No Change
161 50280 Business Cards	5,032.36	544.49	870.00	5,000.00	4,130.00	-	5,000.00	4,130.00	No Change
162 50281 Chamber Breakfast/Installation	8,960.52	315.41	548.76	2,000.00	1,451.22	-	2,000.00	1,451.22	No Change
163 50282 Flowers	2,522.08	(407.29)	172.35	2,000.00	1,827.65	(1,500.00)	500.00	327.65	Reduced to reflect actual usage Year to Date
164 50414 Advertising & Publicity	1,271.52	3,494.82	1,161.68	3,000.00	1,838.32	-	3,000.00	1,838.32	No Change
165 50283 Flag Program	75.00	-	-	500.00	500.00	-	500.00	500.00	No Change
166 50285 Marketing	1,272.80	-	-	5,000.00	5,000.00	-	5,000.00	5,000.00	No Change
167 50286 Rebranding	-	-	-	20,000.00	20,000.00	-	20,000.00	20,000.00	No Change
168 Total for Public Relations	66,654.28	49,897.50	27,392.81	83,500.00	56,107.19	(1,500.00)	82,000.00	54,607.19	
169 50452 Depreciation Expense	325,321.87	-	-	-	-	-	-	-	No Change
170 50500 Inner Fund Donations	84,000.00	-	-	-	-	-	-	-	No Change
171 Total for K - General/Operational Expenses	1,081,751.89	677,150.92	560,670.41	655,430.00	94,759.59	218,685.00	874,115.00	313,444.59	

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172 L - Facility Expenses									
173 Bogart Park									
174 Operations									
175 50149 Signage	475.44	62.69	-	1,000.00	1,000.00	-	1,000.00	1,000.00	No Change
176 50150 Computer/IT	-	-	-	5,000.00	5,000.00	-	5,000.00	5,000.00	No Change
177 50153 Office Supplies	1,960.48	1,017.29	-	1,500.00	1,500.00	-	1,500.00	1,500.00	No Change
178 50155 Kiosk - Credit Card Fees	299.88	180.63	174.93	500.00	325.07	-	500.00	325.07	No Change
179 50242 Fish & Wildlife	80.34	81.89	83.95	500.00	416.05	-	500.00	416.05	No Change
180 Total for Operations	<u>2,816.14</u>	<u>1,342.50</u>	<u>258.88</u>	<u>8,500.00</u>	<u>8,241.12</u>	<u>-</u>	<u>8,500.00</u>	<u>8,241.12</u>	
181 Repair & Maintenance									
182 50140 Restrooms	3,600.00	194.65	33.38	2,000.00	1,966.62	-	2,000.00	1,966.62	No Change
183 50141 Seed	-	-	-	2,500.00	2,500.00	-	2,500.00	2,500.00	No Change
184 50143 Trees	2,430.00	1,800.00	-	8,000.00	8,000.00	-	8,000.00	8,000.00	No Change
185 50144 Grounds	20,195.91	3,034.43	12,948.67	15,000.00	2,051.33	-	15,000.00	2,051.33	No Change
186 50152 Keys	-	-	225.64	-	(225.64)	300.00	300.00	74.36	Increased to reflect actual usage for FY 25/26
187 50157 Irrigation	5,449.37	2,570.88	851.86	4,000.00	3,138.14	-	4,000.00	3,138.14	No Change
188 50158 Kiosk Gate	1,684.10	60.00	-	1,500.00	1,500.00	20,000.00	21,500.00	21,500.00	Increased to purchase new entrance gate with payment options
189 50159 Lighting & Electrical	-	-	2,165.00	2,500.00	335.00	-	2,500.00	335.00	No Change
190 50165 Pond	3,138.71	1,000.00	2,735.00	6,000.00	3,265.00	-	6,000.00	3,265.00	No Change
191 50166 Well	14,702.00	6,083.31	-	8,000.00	8,000.00	-	8,000.00	8,000.00	No Change
192 50167 Janitorial Supplies	7,826.74	8,526.13	2,224.42	5,000.00	2,775.58	-	5,000.00	2,775.58	No Change
193 50168 Uniforms	-	269.84	-	500.00	500.00	(500.00)	-	-	Costs are reflected in account # 50267 Below
194 50184 Landscape Services	33,440.00	34,132.66	27,794.98	48,000.00	20,205.02	(15,000.00)	33,000.00	5,205.02	Reduced to reflect estimate for remainder of fiscal year
195 50142 Tank	5,507.69	-	-	2,500.00	2,500.00	-	2,500.00	2,500.00	No Change
196 50147 Weather TRAK	1,992.00	-	-	-	-	-	-	-	No Change
197 50148 Stocking Pond	8,050.00	-	-	15,000.00	15,000.00	(6,000.00)	9,000.00	9,000.00	Foundation Paid to stock pond for fishing derby
198 50151 Grounds Equipment	28.61	-	-	8,000.00	8,000.00	-	8,000.00	8,000.00	No Change
199 50164 Playground	2,401.35	-	-	15,000.00	15,000.00	(15,000.00)	-	-	New Equipment will be purchased in New Year
200 50169 Pest Control	2,280.00	-	-	18,000.00	18,000.00	(18,000.00)	-	-	Decreased reflected in account #50178 below
201 Total for Repair & Maintenance	<u>112,726.48</u>	<u>57,671.90</u>	<u>48,988.95</u>	<u>161,500.00</u>	<u>112,511.05</u>	<u>(34,200.00)</u>	<u>127,300.00</u>	<u>78,311.05</u>	
202 Utilities									
203 50160 Electricity	23,319.64	20,327.82	12,896.73	21,000.00	8,103.27	-	21,000.00	8,103.27	No Change
204 50161 Trash	9,120.39	23,042.07	13,963.55	24,000.00	10,036.45	-	24,000.00	10,036.45	No Change
205 50162 Telephone & Internet	2,621.32	1,932.85	937.56	2,000.00	1,062.44	-	2,000.00	1,062.44	No Change
206 50163 Water	14,932.30	15,183.44	9,170.02	35,000.00	25,829.98	-	35,000.00	25,829.98	No Change
207 Total for Utilities	<u>49,993.65</u>	<u>60,486.18</u>	<u>36,967.86</u>	<u>82,000.00</u>	<u>45,032.14</u>	<u>-</u>	<u>82,000.00</u>	<u>45,032.14</u>	
208 Total for Bogart Park	<u>165,536.27</u>	<u>119,500.58</u>	<u>86,215.69</u>	<u>252,000.00</u>	<u>165,784.31</u>	<u>(34,200.00)</u>	<u>217,800.00</u>	<u>131,584.31</u>	

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Distribution account	Unaudited Actuals FYE 06/30/24	Unaudited Actuals FYE 06/30/25	YTD Actuals 01/31/26	Adopted Budget FYE 06/30/26	Remaining Budget 25/26	Proposed Revision	Proposed Revised Budget FYE 06/30/26	Remaining Budget Balance after Revision	Explanation of Revision
209 DT Ranch									
210 50302 DTR Ranch Property - R & M Bldg	13,350.35	2,000.00	26,618.00	25,000.00	(1,618.00)	2,000.00	27,000.00	382.00	Increased to reflect actual usage for FY 25/26
211 50600 DT Ranch Property	750.00	-	961.52	-	(961.52)	1,000.00	1,000.00	38.48	Increased to reflect actual usage for FY 25/26
212 Total for DT Ranch	14,100.35	2,000.00	27,579.52	25,000.00	(2,579.52)	3,000.00	28,000.00	420.48	
213 Grange									
214 50299 Grange - R & M Bldg	11,848.90	7,853.31	2,778.31	15,000.00	12,221.69	(12,000.00)	3,000.00	221.69	Reduced to reflect usage fiscal year to date
215 50245 Grange - Equipment Purchases	2,693.48	-	-	8,000.00	8,000.00	(5,000.00)	3,000.00	3,000.00	Reduced to reflect usage fiscal year to date
216 Total for Grange	14,542.38	7,853.31	2,778.31	23,000.00	20,221.69	(17,000.00)	6,000.00	3,221.69	
217 Maintenance & Maintenance Yard									
218 50172 Clean by Design	12,933.29	22,070.00	13,035.00	25,000.00	11,965.00	-	25,000.00	11,965.00	No Change
219 50175 Slugg Bugg	5,515.00	4,800.00	3,300.00	5,000.00	1,700.00	-	5,000.00	1,700.00	No Change
220 50176 Landscaping Service	46,090.00	18,246.25	10,735.00	19,000.00	8,265.00	-	19,000.00	8,265.00	No Change
221 50177 Turf Star	13,687.96	13,411.14	5,012.90	12,000.00	6,987.10	-	12,000.00	6,987.10	No Change
222 50178 Gophix Gopher Control	25,319.00	30,000.00	26,500.00	34,000.00	7,500.00	-	34,000.00	7,500.00	No Change
223 50246 Maintenance Equipment Purchases		1,597.58	-	1,000.00	1,000.00	(1,000.00)	-	-	Decreased to reflect YTD 25/26 Activity
224 50264 Park/Grounds - Janitorial Supplies	2,402.76	1,544.90	47.08	5,000.00	4,952.92	(4,900.00)	100.00	52.92	Decrease to reflect that these costs are being account for in account 50264 below
225 50265 Supplies - Janitorial Supplies	44,612.24	38,276.80	24,443.13	25,000.00	566.87	17,000.00	42,000.00	17,556.87	Increased to reflect YTD 25/26 Activity
226 50267 Uniform Expense	6,514.63	7,667.25	2,441.48	5,500.00	3,058.52	-	5,500.00	3,058.52	No Change
227 50290 Erosion Control	-	-	-	3,000.00	3,000.00	(3,000.00)	-	-	Decreased to reflect YTD 25/26 Activity
228 50295 Hazardous Material Disposal	-	-	-	1,000.00	1,000.00	(1,000.00)	-	-	Decreased to reflect YTD 25/26 Activity
229 50305 Maintenance - R & M Bldg	624.02	610.36	1,343.86	2,000.00	656.14	-	2,000.00	656.14	No Change
230 50307 Maintenance Shop C - R & M Bldg	-	-	-	1,000.00	1,000.00	-	1,000.00	1,000.00	No Change
231 50309 Fuel	10,080.81	8,529.09	2,864.87	10,000.00	7,135.13	(3,000.00)	7,000.00	4,135.13	Decreased to reflect YTD 25/26 Activity
232 Total for Maintenance & Maintenance Yard	167,779.71	146,753.37	89,723.32	148,500.00	58,776.68	4,100.00	152,600.00	62,876.68	
233 Noble Creek Comm Ctr/Franco Grdn									
234 50171 Pro Cam	224.00	2,799.00	1,242.00	5,500.00	4,258.00	-	5,500.00	4,258.00	No Change
235 50247 NCCC - Equipment Purchases	-	9.35	-	8,000.00	8,000.00	(8,000.00)	-	-	Moved to Account #50300 Below
236 50291 Franco Gardens - Repairs & Maint	2,951.95	3,628.19	-	5,000.00	5,000.00	(2,000.00)	3,000.00	3,000.00	Decreased to reflect YTD 25/26 Activity
237 50300 NCCC - R & M Bldg	23,151.49	3,278.83	22,621.42	15,000.00	(7,621.42)	8,000.00	23,000.00	378.58	increased to reflect YTD 25/26 Activity - Overage mostly new gate
238 Total for Noble Creek Comm Ctr/Franco Grdn	26,327.44	9,715.37	23,863.42	33,500.00	9,636.58	(2,000.00)	31,500.00	7,636.58	

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239 Noble Creek Park									
240 50248 East Snack Bar - Equip Purchases	-	-	-	5,000.00	5,000.00	(5,000.00)	-	-	Decreased to reflect YTD 25/26 Activity
241 50249 Field 6 Utility Bldg - Equip Purchases	-	-	-	10,000.00	10,000.00	(10,000.00)	-	-	Decreased to reflect YTD 25/26 Activity
242 50293 Keys/Locks	1,586.48	564.67	1,472.90	2,000.00	527.10	-	2,000.00	527.10	No Change
243 50294 Lights & Electrical - Repairs & Maint	150.00	968.88	65.51	10,000.00	9,934.49	-	10,000.00	9,934.49	No Change
244 50295 RV Park - Repairs & Maint	1,531.23	218.33	147.89	2,000.00	1,852.11	-	2,000.00	1,852.11	No Change
245 50296 Sewer - Repairs & Maint	-	-	-	2,000.00	2,000.00	-	2,000.00	2,000.00	No Change
246 50298 Equestrian Bldg - R & M Bldg	6,690.00	-	278.91	3,000.00	2,721.09	-	3,000.00	2,721.09	No Change
247 50303 East Snack Bar - R & M Bldg	900.00	3.59	32.71	500.00	467.29	-	500.00	467.29	No Change
248 50304 Field 6 Utility Bldg - R & M Bldg	-	-	-	8,000.00	8,000.00	(8,000.00)	-	-	Decreased to reflect YTD 25/26 Activity
249 50306 Dog Park - Repairs & Maint	1,342.70	265.74	919.65	2,000.00	1,080.35	-	2,000.00	1,080.35	No Change
250 50307 Maintenance Shop "C" - R & M Bldg	1,200.00	450.00	300.00	-	(300.00)	500.00	500.00	200.00	Increased to reflect YTD 25/26 Activity
251 50308 Equipment - Fields - R & M Equipment	10,003.70	7,967.20	593.26	10,000.00	9,406.74	(5,000.00)	5,000.00	4,406.74	Decreased to reflect YTD 25/26 Activity
252 50320 Horseshoe Pits - Repairs & Maint	145.06	508.82	-	4,000.00	4,000.00	(2,000.00)	2,000.00	2,000.00	Decreased to reflect YTD 25/26 Activity
253 50330 Tennis/Hockey Courts - Repairs & Maint	30.51	-	3,000.00	10,000.00	7,000.00	(7,000.00)	3,000.00	-	Decreased to reflect YTD 25/26 Activity
254 50331 Bleacher Repairs - Repairs & Maint	-	9,461.27	-	10,000.00	10,000.00	(10,000.00)	-	-	Decreased to reflect YTD 25/26 Activity
255 Fields									
256 50321 Chaik	847.42	1,295.18	795.20	3,000.00	2,204.80	1,000.00	4,000.00	3,204.80	Increased to reflect YTD 25/26 Activity
257 50322 Clay	-	2,068.93	-	5,000.00	5,000.00	18,000.00	23,000.00	23,000.00	Increased to reflect YTD 25/26 Activity
258 50323 Field Topper	-	925.05	-	2,000.00	2,000.00	(2,000.00)	-	-	Decreased to reflect YTD 25/26 Activity
259 50324 Quick Dry	268.80	-	-	500.00	500.00	(500.00)	-	-	Decreased to reflect YTD 25/26 Activity
260 50325 Restroom Repairs	6,872.05	686.94	919.00	2,500.00	1,581.00	-	2,500.00	1,581.00	No Change
261 50326 Ready Mix Concrete	-	-	-	1,000.00	1,000.00	(1,000.00)	-	-	Decreased to reflect YTD 25/26 Activity
262 50332 Conditioner	1,508.50	2,681.17	-	5,000.00	5,000.00	(3,000.00)	2,000.00	2,000.00	Decreased to reflect YTD 25/26 Activity
263 50333 Fertilizer	1,485.19	1,747.86	1,814.29	5,000.00	3,185.71	-	5,000.00	3,185.71	No Change
264 50334 Gypsum	-	-	-	1,000.00	1,000.00	(1,000.00)	-	-	Decreased to reflect YTD 25/26 Activity
265 50335 Seed	-	4,447.34	4,366.66	6,000.00	1,633.34	-	6,000.00	1,633.34	No Change
266 50336 Soil Testing	-	-	-	500.00	500.00	(500.00)	-	-	Decreased to reflect YTD 25/26 Activity
267 50339 Irrigation	-	1,144.74	1,069.13	3,000.00	1,930.87	-	3,000.00	1,930.87	No Change
268 Total for Fields	10,981.76	14,997.21	8,964.28	34,500.00	25,535.72	11,000.00	45,500.00	36,535.72	

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Beaumont-Cherry Valley Recreation and Park District

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Distribution account	Unaudited Actuals FYE 06/30/24	Unaudited Actuals FYE 06/30/25	YTD Actuals 01/31/26	Adopted Budget FYE 06/30/26	Remaining Budget 25/26	Proposed Revision	Proposed Revised Budget FYE 06/30/26	Remaining Budget Balance after Revision	Explanation of Revision
269	Grounds								
270	50313 Irrigation	651.70	3,802.44	6,296.88	6,000.00	703.12	-	6,000.00	703.12 No Change
271	50314 Pest Control	825.57	483.81	195.10	1,500.00	1,304.90	-	1,500.00	1,304.90 No Change
272	50315 Playground/Grounds	-	-	-	5,000.00	5,000.00	(5,000.00)	-	- Decreased to reflect YTD 25/26 Activity
273	50316 Round-Up/Dye	-	2,120.44	-	3,000.00	3,000.00	(2,500.00)	500.00	500.00 Decreased to reflect YTD 25/26 Activity
274	50317 Sand	9,400.00	1,034.40	1,030.77	2,500.00	1,469.23	-	2,500.00	1,469.23 No Change
275	50318 Seed	-	-	-	1,500.00	1,500.00	(1,500.00)	-	- Decreased to reflect YTD 25/26 Activity
276	50319 Soil	-	-	-	500.00	500.00	(500.00)	-	- Decreased to reflect YTD 25/26 Activity
277	50327 DG	-	-	-	1,500.00	1,500.00	(1,500.00)	-	- Decreased to reflect YTD 25/26 Activity
278	50328 Grounds - Repair	44,256.83	34,811.72	5,727.65	22,500.00	16,772.35	(5,000.00)	17,500.00	11,772.35 Decreased to reflect YTD 25/26 Activity
279	50329 Mulch Ground Cover	-	-	-	500.00	500.00	(500.00)	-	- Decreased to reflect YTD 25/26 Activity
280	50338 Tree Trimming	3,243.54	6,162.70	8,550.56	15,000.00	6,449.44	3,000.00	18,000.00	9,449.44 Increased to reflect YTD 25/26 Activity
281	50312 Fertilizer	993.59	-	-	1,500.00	1,500.00	(1,500.00)	-	- Decreased to reflect YTD 25/26 Activity
282	Total for Grounds	59,371.23	48,415.51	20,800.96	61,000.00	40,199.04	(15,000.00)	46,000.00	25,199.04
283	Total for Noble Creek Park	93,932.67	83,821.22	36,576.07	174,000.00	137,423.93	(50,500.00)	123,500.00	86,923.93
284	Women's Club								
285	50250 Woman's Club - Equip Purchases	-	-	-	1,000.00	1,000.00	-	1,000.00	1,000.00 No Change
286	50301 Woman's Club - R & M Bldg	59,411.62	2,628.08	594.01	12,000.00	11,405.99	(10,000.00)	2,000.00	1,405.99 Decreased to reflect YTD 25/26 Activity
287	Total for Women's Club	59,411.62	2,628.08	594.01	13,000.00	12,405.99	(10,000.00)	3,000.00	2,405.99
288	Total for L - Facility Expenses	541,630.44	372,271.93	267,330.34	669,000.00	401,669.66	(106,600.00)	562,400.00	295,069.66
289	M - Employee Costs								
290	Employee Training & Seminars								
291	50125 Conferences	14,263.43	24,387.25	10,705.86	20,000.00	9,294.14	-	20,000.00	9,294.14 No Change
292	50126 License Renewal	150.00	2,120.00	660.00	2,000.00	1,340.00	-	2,000.00	1,340.00 No Change
293	50128 School Tuitions/Books	578.25	508.34	10,593.58	10,000.00	(593.58)	5,000.00	15,000.00	4,406.42 Increased to reflect FY 25/26 activity
294	50129 Workshops/Webinars	398.00	199.50	-	2,500.00	2,500.00	-	2,500.00	2,500.00 No Change
295	Total for Employee Training & Seminars	15,389.68	27,215.09	21,959.44	34,500.00	12,540.56	5,000.00	39,500.00	17,540.56
296	Insurance - Employee's								
297	50106 Admin Fee	201.19	1,986.12	72.81	2,000.00	1,927.19	-	2,000.00	1,927.19 No Change
298	50107 Dental Insurance	3,939.90	8,007.29	6,454.53	16,000.00	9,545.47	-	16,000.00	9,545.47 No Change
299	50108 Disability Insurance	1,360.25	483.79	1,088.75	1,000.00	(88.75)	2,000.00	3,000.00	1,911.25 Increased to reflect FY 25/26 activity
300	50109 Flex Benefit Plan	42,547.96	29,084.22	11,320.68	32,000.00	20,679.42	-	32,000.00	20,679.42 No Change
301	50110 Health Insurance	49,388.10	98,273.32	81,793.56	174,000.00	92,206.44	-	174,000.00	92,206.44 No Change
302	50111 Accident Insurance	1,513.59	3,768.46	6,099.92	5,500.00	(599.92)	5,000.00	10,500.00	4,400.08 Increased to reflect FY 25/26 activity
303	50112 Vision Insurance	667.67	885.46	764.09	2,000.00	1,235.91	-	2,000.00	1,235.91 No Change
304	Total for Insurance - Employee's	99,618.66	142,488.66	107,594.24	232,500.00	124,905.76	7,000.00	239,500.00	131,905.76

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305 Other Employee Costs									
306 50120 Medical Exam Expense	1,905.00	875.00	875.00	1,000.00	125.00	-	1,000.00	125.00	No Change
307 50121 Employee Fingerprinting	1,065.00	64.00	300.00	1,000.00	700.00	-	1,000.00	700.00	No Change
308 50122 Employee (Shoe) Reimbursement	1,350.00	1,479.29	948.79	2,500.00	1,551.21	-	2,500.00	1,551.21	No Change
309 50408 Staff Picnic/BBQ	4,111.07	1,049.77	-	2,500.00	2,500.00	(2,500.00)	-	-	Decreased to reflect FY 25/26 activity
310 50409 Staff Appreciation	18,638.87	6,999.49	10,140.39	15,000.00	4,859.61	-	15,000.00	4,859.61	No Change
311 50410 Employee of the Quarter	1,400.44	1,993.69	-	3,500.00	3,500.00	(3,500.00)	-	-	Decreased to reflect FY 25/26 activity
312 50415 Awards & Recognition	1,236.35	1,459.39	-	1,500.00	1,500.00	(1,500.00)	-	-	Decreased to reflect FY 25/26 activity
313 50427 Team Building	-	-	-	1,000.00	1,000.00	(1,000.00)	-	-	Decreased to reflect FY 25/26 activity
314 Total for Other Employee Costs	<u>29,706.73</u>	<u>13,920.63</u>	<u>12,264.18</u>	<u>28,000.00</u>	<u>15,735.82</u>	<u>(8,500.00)</u>	<u>19,500.00</u>	<u>7,235.82</u>	
315 Retirement & OPEB Expense									
316 50102 CalPERS - Retirement	105,887.39	107,692.65	75,890.97	130,000.00	54,109.03	-	130,000.00	54,109.03	No Change
317 50103 CalPERS - Unfunded Health	4,067.32	13,160.27	8,242.82	12,500.00	4,257.18	-	12,500.00	4,257.18	No Change
318 50104 CalPERS - Unfunded Retiree	73,182.96	102,529.27	71,955.61	136,070.00	64,114.39	-	136,070.00	64,114.39	No Change
319 50105 457 Employee Pension Plan	11,387.12	19,201.20	10,688.20	17,500.00	6,811.80	-	17,500.00	6,811.80	No Change
320 Total for Retirement & OPEB Expense	<u>194,524.79</u>	<u>242,583.39</u>	<u>166,777.60</u>	<u>296,070.00</u>	<u>129,292.40</u>	<u>-</u>	<u>296,070.00</u>	<u>129,292.40</u>	
321 Wages, Salaries & Benefits									
322 50100 Car Allowance	6,703.86	10,592.28	6,646.08	11,500.00	4,853.92	-	11,500.00	4,853.92	No Change
323 50115 Insurance - Workers comp	63,846.00	36,874.00	49,992.50	50,000.00	7.50	13,500.00	63,500.00	13,507.50	Increased to reflect FY 25/26 activity
324 50116 Payroll Tax Expense	56,323.57	39,812.77	33,088.88	50,000.00	16,911.12	-	50,000.00	16,911.12	No Change
325 50117 Salaries & Wages	1,538,516.14	1,352,013.01	795,472.31	1,356,000.00	560,527.69	-	1,356,000.00	560,527.69	No Change
326 Total for Wages, Salaries & Benefits	<u>1,665,389.57</u>	<u>1,439,292.06</u>	<u>885,199.77</u>	<u>1,467,500.00</u>	<u>582,300.23</u>	<u>13,500.00</u>	<u>1,481,000.00</u>	<u>595,800.23</u>	
327 Total for M - Employee Costs	<u>2,004,629.43</u>	<u>1,865,499.83</u>	<u>1,193,795.23</u>	<u>2,058,570.00</u>	<u>864,774.77</u>	<u>17,000.00</u>	<u>2,075,570.00</u>	<u>881,774.77</u>	

**Proposed Budget Revision for FYE 06/30/26
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328 N - Recreation Activity Expenses									
329 50374 Golf League	-	13,716.00	373.81	20,000.00	19,626.19	-	20,000.00	19,626.19	Expense paid by the Foundation in error - True up to occur before FY end
330 50396 Pass Area Baseball & Softball Expense	-	-	12,154.38	-	(12,154.38)	25,000.00	25,000.00	12,845.62	Increased to reflect new activity
331 503XX PAYBS - Umpires	-	-	-	-	-	32,500.00	32,500.00	32,500.00	Increased to reflect new activity
332 50411 Base/Softball Equipment Purchases	3,095.36	36,657.09	13,344.54	70,000.00	56,655.46	(25,000.00)	45,000.00	31,655.46	Moved some of budget to account 50396 for PAYBS activities
333 50412 Base/Softball Grounds Equipment	3,268.86	3,583.43	9,916.03	8,000.00	(1,916.03)	5,000.00	13,000.00	3,083.97	Increased to reflect increased related to new activity
334 50413 Adult Softball Expense	23,141.15	17,177.57	10,714.46	20,000.00	9,285.54	-	20,000.00	9,285.54	No Change
335 50429 Annual Programming	-	674.05	325.93	5,000.00	4,674.07	-	5,000.00	4,674.07	No Change
336 50310 Baseball Equipment - R & M Equipment	102.50	-	650.82	10,000.00	9,349.18	-	10,000.00	9,349.18	No Change
337 Total for N - Recreation Activity Expenses	<u>29,607.87</u>	<u>71,808.14</u>	<u>47,479.97</u>	<u>133,000.00</u>	<u>85,520.03</u>	<u>37,500.00</u>	<u>170,500.00</u>	<u>123,020.83</u>	
338 S - Special Events Expense									
339 50351 Fishing Derby	10,163.52	9,759.67	-	9,000.00	9,000.00	-	9,000.00	9,000.00	No Change - Event later in fiscal year
340 50352 Joint Event Expenses	11,129.92	12,144.28	8,714.72	15,000.00	6,285.28	-	15,000.00	6,285.28	No Change
341 50353 Memorial Wall	1,579.29	-	-	2,000.00	2,000.00	(2,000.00)	-	-	Moved to account 50428 - Youth Memorial Wall
342 50354 Movies Under the Stars	10,028.43	11,229.71	1,590.00	8,000.00	6,410.00	-	8,000.00	6,410.00	No Change - Event later in fiscal year
343 50356 Oktoberfest	104,955.96	14,074.01	47,335.92	35,000.00	(12,335.92)	12,500.00	47,500.00	164.08	Increase to reflect 25/26 actuals
344 50358 Pumpkin Carve	5,856.82	4,072.51	1,266.00	6,000.00	4,734.00	(4,700.00)	1,300.00	34.00	Decreased to reflect 25/26 actuals
345 50359 Spring Fling	4,568.37	2,692.88	-	4,000.00	4,000.00	-	4,000.00	4,000.00	No Change - Event later in fiscal year
346 50360 Tournaments	2,944.29	1,607.51	-	-	-	-	-	-	No Change
347 50361 Welcome Home Vietnam Veterans	1,082.23	651.60	-	3,000.00	3,000.00	-	3,000.00	3,000.00	No Change - Event later in fiscal year
348 50363 Winterfest	31,772.56	4,000.37	18,911.30	15,000.00	(3,911.30)	4,000.00	19,000.00	88.70	Increase to reflect 25/26 actuals
349 50364 Arbor Day	4,893.37	20,259.37	1,408.00	3,000.00	1,592.00	-	3,000.00	1,592.00	No Change - Event later in fiscal year
350 50365 Boots, Brews & BBQ	1,013.63	40,082.38	68,364.92	40,000.00	(28,364.92)	29,000.00	69,000.00	635.08	Increase to reflect 25/26 actuals
351 50367 Misc. City of Beaumont Events	4,548.00	96.20	-	-	-	-	-	-	No Change
352 50369 Fiesta De Mayo	37,729.90	12,882.83	-	20,000.00	20,000.00	(5,000.00)	15,000.00	15,000.00	No Change - Event later in fiscal year
353 50370 1K/5K Run	808.23	-	230.36	-	(230.36)	250.00	250.00	19.64	Increase to reflect 25/26 actuals
354 50372 Foundation	3,929.13	(390.77)	61.77	-	(61.77)	100.00	100.00	38.23	Increased to reflect 25/26 actuals
355 50373 Cherry Festival	72,836.72	16,448.04	-	10,000.00	10,000.00	(10,000.00)	-	-	Decreased to reflect change in location
356 50362 Winter Wish	814.68	-	-	-	-	-	-	-	Funded by Foundation
357 50428 Youth Memorial	-	-	65,676.21	-	(65,676.21)	66,000.00	66,000.00	323.79	Increased to reflect 25/26 actuals
358 Total for S - Special Events Expense	<u>310,655.05</u>	<u>149,610.59</u>	<u>213,559.20</u>	<u>170,000.00</u>	<u>(43,559.20)</u>	<u>90,150.00</u>	<u>260,150.00</u>	<u>46,590.80</u>	

Proposed Budget Revision for FYE 06/30/26
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359 U - Utilities									
360 50390 Electricity	114,576.70	110,037.43	61,895.41	110,000.00	48,104.59	-	110,000.00	48,104.59	No Change
361 50391 Gas	5,963.74	7,755.98	1,852.37	10,000.00	8,147.63	-	10,000.00	8,147.63	No Change
362 50392 Sewer	634.79	8,084.08	10,923.11	21,000.00	10,076.89	-	21,000.00	10,076.89	No Change
363 50393 Trash	44,434.17	54,108.11	38,441.41	40,000.00	1,558.59	30,000.00	70,000.00	31,558.59	Increased to reflect 25/26 actual activity
364 50394 Water	44,373.94	57,896.45	37,903.94	60,000.00	22,096.06	-	60,000.00	22,096.06	No Change
365 50395 Propane	2,828.27	12.00	1,287.16	-	(1,287.16)	1,300.00	1,300.00	12.84	Increased to reflect 25/26 actuals
366 50400 Telephone/Internet	11,167.85	10,965.46	6,422.79	10,000.00	3,577.21	-	10,000.00	3,577.21	No Change
367 50401 Wireless Phones	11,956.81	11,962.81	5,280.67	10,000.00	4,719.33	-	10,000.00	4,719.33	No Change
368 Total for U - Utilities	235,936.27	260,822.32	164,006.86	261,000.00	96,993.14	31,300.00	292,300.00	128,293.14	
369 V - Vehicle Expenses									
370 50237 DMV	-	-	64.00	-	(64.00)	100.00	100.00	36.00	Increased to reflect 25/26 actual activity
371 50375 Chevy	1,856.90	2,571.71	145.89	2,500.00	2,354.11	-	2,500.00	2,354.11	No Change
372 50376 Fuel	11,418.42	8,481.90	7,519.15	15,000.00	7,480.85	-	15,000.00	7,480.85	No Change
373 50377 Mileage	2,132.96	833.14	2,393.34	2,000.00	(393.34)	1,500.00	3,500.00	1,106.66	Increased to reflect 25/26 actual activity
374 50378 Chevy (Malibu)	248.01	-	-	-	-	-	-	-	Disposed of
375 50380 Ford - F550	176.36	-	-	-	-	-	-	-	Disposed of
376 50383 Water Trailer	-	239.27	-	1,000.00	1,000.00	-	1,000.00	1,000.00	No Change
377 50384 2019 Chev. Traverse	7,446.86	3,900.53	2,492.42	2,500.00	7.58	1,500.00	4,000.00	1,507.58	Increased to reflect 25/26 actual activity
378 50385 Ford - F150 XLT	1,930.07	13,882.35	738.58	4,500.00	3,761.42	-	4,500.00	3,761.42	No Change
379 5038X New Maintenance Truck	-	-	-	-	-	40,000.00	40,000.00	40,000.00	Approved by Board
380 50381 Stage	275.00	-	-	5,000.00	5,000.00	(5,000.00)	-	-	Decreased to reflect 25/26 actual activity
381 50382 Trailer	1,315.00	-	-	1,500.00	1,500.00	(1,500.00)	-	-	Decreased to reflect 25/26 actual activity
382 Total for V - Vehicle Expenses	26,799.58	29,908.90	13,353.38	34,000.00	20,646.62	36,600.00	70,600.00	57,246.62	
383 Total for Expenses	4,231,010.33	3,427,072.63	2,460,195.39	3,981,000.00	1,520,804.61	324,635.00	4,305,635.00	1,845,439.61	
384									
385 Other Income									
386 Other income									
387 40400 Interest income	12,060.68	2,090.59	2,776.42	-	(2,776.42)	3,500.00	3,500.00	723.58	Increased to reflect 25/26 actual activity
388 Total for Other Income	12,060.68	2,090.59	2,776.42	-	(2,776.42)	3,500.00	3,500.00	723.58	
389 40501 Other Income/Other Expense	(13,882.34)	-	-	-	-	-	-	-	
390 Total for Other Income	(1,821.66)	2,090.59	2,776.42	-	(2,776.42)	3,500.00	3,500.00	723.58	
391 Other Expenses									
392 Transfer to Reserve Fund	-	-	-	-	-	135,000.00	135,000.00	135,000.00	Added to reflect approved Reserve Policy Transfers
393 Loan payments	-	194,307.23	88,026.14	-	(88,026.14)	112,000.00	112,000.00	23,973.86	Increased to reflect 25/26 actual activity - 4 loan payments

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394 X - Capital Expenditures									
395 50001 #03 - NCCC Improvements	-	12,276.00	-	-	-	-	-	-	
396 50003 Grading & Leveling of Fields	-	10,000.00	-	-	-	-	-	-	
397 50014 Field #1 Fencing	-	6,650.00	-	-	-	-	-	-	
398 50020 Field #1 Improvements	-	25,476.12	-	-	-	-	-	-	
399 50042 Bogart Capital Improvements									
400 50703 Bogart Meadow Irrigation	-	693.73	-	-	-	-	-	-	
401 50729 Bogart - Kiosk Building	-	11,999.20	-	-	-	-	-	-	
402 Total for 50042 Bogart Capital Improvements	-	12,692.93	-	-	-	-	-	-	
403 50043 Field Lighting Project	-	3,344.13	-	-	-	-	-	-	
404 50044 Field #5 Walkway/ADA	-	18,838.69	-	-	-	-	-	-	
405 50045 Paseo - Phase II	-	3,248.34	-	-	-	-	-	-	
406 50052 Franco Garden Improvements	-	211.11	-	-	-	-	-	-	
407 50091 Maintenance Shop "C"	-	59.77	-	-	-	-	-	-	
408 50712 DTR - Capital Improvements	-	7,387.00	-	-	-	-	-	-	
409 Grange Community Center									
410 50721 Grange Landscaping	-	4,370.82	-	-	-	-	-	-	
411 Total for Grange Community Center	-	4,370.82	-	-	-	-	-	-	
412 Total for X - Capital Expenditures	-	104,554.91	-	-	-	-	-	-	
413 50900 Disposal Gain or Loss	(8,973.33)	-	-	-	-	-	-	-	
414 Total for Other Expenses	(8,973.33)	298,862.14	88,026.14	-	(88,026.14)	247,000.00	247,000.00	158,973.86	
415 Net Other Income	7,151.57	(296,771.55)	(85,249.72)	-	85,249.72	(243,500.00)	(243,500.00)	(158,250.28)	
416 Net Income	(38,876.44)	942,862.49	241,846.78	-	(241,846.78)	-	-	(241,846.78)	