



**Greater Vallejo Recreation District
Preliminary Balance Sheet Year-to-Date
as of February 28, 2025
All Funds Combined**

Assets

Cash - Solano County	2,594,478	
Cash - General Account - BMO	1,334,566	
Cash - Payroll Account - BMO	59,797	
Cash - 15% Unrestricted Reserve - Umpqua	158	
Cash - Retiree Benefit Trust Fund - Umpqua	1,298,520	
Accounts Receivable	298,442	
Total Assets		<u>5,585,961</u>

Liabilities

Accounts Payable	229,331	
Payroll Related Payables	791,503	
Building Deposits Payable	50,955	
Total Liabilities		<u>1,071,789</u>

Net Assets

Fund Balance- General Unrestricted Operating Reserve	2,494,057	
Fund Balance- Measure K	(660,938)	
Fund Balance - Restricted Retiree Benefit	1,298,520	
Fund Balance - Unrestricted Designated Reserve 15%	1,462,250	
Excess Revenues Over Expenses	(79,717)	
Total Net Assets		<u>4,514,172</u>

Total Liabilities and Net Assets		<u>5,585,961</u>
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Greater Vallejo Recreation District
 Budget to Actuals by Category
 General Fund and Measure K Combined
 As of February 28, 2025
 67% of Fiscal Year

Revenue/Expense Category	FY 23/24 Amended Budget	FY 23/24 Actuals thru 06/30/24 - Preliminary	FY 23/24 Remaining Budget	FY 2024-25 Adopted Budget	FY 24/25 Actuals thru 02/28/25	FY 24/25 Remaining Budget	FY 24/25 Budget % Rcvd/Used
General Fund Revenue							
Property Taxes	6,059,159	5,833,217	225,942	6,298,331	3,034,318	3,264,012	48%
Intergovernmental Revenue	739,690	664,152	75,538	1,660,930	992,630	668,301	60%
Charges for Services	1,039,720	866,125	173,595	534,856	316,368	218,488	59%
Rents: Use of Facilities/Equipment	584,783	681,764	(96,981)	656,415	422,353	234,062	64%
Use of Money & Property (Contract Rents,Leases, Int Income)	142,796	186,079	(43,283)	113,131	22,702	90,429	20%
Grants	1,131,052	250,000	881,052	500,000	197,952	302,048	40%
Donations	5,500	300	5,200	0	2,000	(2,000)	
Other Revenue	40,090	183,980	(143,890)	43,590	50,727	(7,137)	116%
Total General Fund Revenue	9,742,790	8,665,617	1,077,173	9,807,253	5,039,050	4,768,202	51%
Full-Time Salaries	3,028,926	3,062,746	(33,820)	3,239,982	2,122,561	1,117,421	66%
Part-Time Salaries	1,258,839	1,611,914	(353,075)	2,346,250	1,162,961	1,183,289	50%
Non-Retirement Employee Benefits	1,031,997	933,270	98,727	1,072,877	495,278	577,599	46%
Medical Insurance - Retiree	0	0	0	87,000	62,133	24,867	71%
CalPERS	763,114	149,683	613,431	385,292	249,421	135,871	65%
Services & Supplies	1,640,358	1,359,968	280,390	936,850	454,900	481,950	49%
Computer Services, Software & Equipment	104,901	111,766	(6,865)	144,400	70,231	74,169	49%
County Tax Collection Fee	80,000	66,364	13,636	70,700	17,544	53,156	25%
Professional Services	276,608	537,633	(261,025)	554,416	246,258	308,158	44%
Facilities Maintenance Expense	726,376	517,345	209,031	0	0	0	0%
Other Post Employment Benefit (OPEB)	0	0	0	0	0	0	
Transfer to Debt Service (POB)	330,493	330,493	(1)	330,565	0	330,565	0%
Total General Fund Expense	9,241,611	8,681,182	560,429	9,168,332	4,881,288	4,287,044	53%
Total General Fund Excess (Deficiency) of Revenue Over Expense Before Capital Outlay & CIP	501,179	(15,565)	516,744	638,920	157,762	481,158	
Capital Outlay & CIP	2,522,038	2,558,274	(36,236)	580,000	188	579,812	0%
Total Capital Outlay & CIP Expense	2,522,038	2,558,274	(36,236)	580,000	188	579,812	0%
Total General Fund Expense with Capital Outlay & CIP	11,763,649	11,239,455	524,194	9,748,332	4,881,476	4,866,857	50%
Total General Fund Excess (Deficiency) of Revenue Over Expense with Capital Outlay & CIP Expense	(2,020,859)	(2,573,838)	552,979	58,920	157,574	(98,654)	

Greater Vallejo Recreation District
 Budget to Actuals by Category
 General Fund and Measure K Combined
 As of February 28, 2025
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Revenue/Expense Category	FY 23/24 Amended Budget	FY 23/24 Actuals thru 06/30/24 - Preliminary	FY 23/24 Remaining Budget	FY 2024-25 Adopted Budget	FY 24/25 Actuals thru 02/28/25	FY 24/25 Remaining Budget	FY 24/25 Budget % Rcvd/Used
Measure K Revenue							
Other Revenue	0	0	0	0	0	0	
Special Assessments - Measure K	2,030,000	2,123,335	(93,335)	2,145,414	1,074,382	1,071,032	50%
Total Measure K Revenue	2,030,000	2,123,335	(93,335)	2,145,414	1,074,382	1,071,032	
Part-Time Salaries	503,941	306,823	197,118	0	0	0	
Non-Retirement Employee Benefits	50,929	27,755	23,175	0	0	0	
Services & Supplies	903,300	871,427	31,873	1,472,247	1,089,047	383,200	74%
Computer Services, Software & Equipment	30,000	66,460	(36,460)	0	0	0	
Professional Services	2,000	0	2,000	2,800	0	2,800	0%
Facilities Maintenance Expense	0	6,835	(6,835)	347,367	84,161	263,206	24%
Measure K Refunds	0	(76,412)	76,412	0	0	0	
Total Measure K Expense	1,490,170	1,202,887	287,284	1,822,414	1,173,208	649,206	
Capital Outlay & CIP	540,427	809,268	(268,841)	323,000	138,465	184,535	43%
Total Capital Outlay & CIP	540,427	809,268	(268,841)	323,000	138,465	184,535	43%
Total Measure K Expense with Capital Outlay & CIP	2,030,597	2,012,155	18,443	2,145,414	1,311,673	833,741	
Total Measure K Excess (Deficiency) of Revenue Over Expense With Capital Outlay & CIP	(597)	111,180	(111,778)	0	(237,291)	237,291	
Total General Fund & Measure K Combined Excess/Deficiency of Revenue Over Expense	(2,021,456)	(2,462,658)	441,201	58,920	(79,717)	138,637	

Greater Vallejo Recreation District
 Budget to Actuals by Department
 General Fund and Measure K Combined - YTD
 As of February 28, 2025
 67% of Fiscal Year

Departments Revenue/Expense	FY 23-24 Amended Budget	FY 23/24 Actuals thru 06/30/24 - Preliminary	FY 23/24 Budget Remaining	FY 2024-25 Adopted Budget	FY 24/25 Actuals thru 02/28/25	FY 24/25 Remaining Budget	FY 24/25 Budget % Rcvd/Used
General Fund Revenue							
001-General Support & Administration	6,204,045	6,169,662	34,383	6,561,552	3,073,874	3,487,678	47%
Total Administration & General Support	6,204,045	6,169,662	34,383	6,561,552	3,073,874	3,487,678	47%
301-Visitor Services	198,900	227,605	(28,705)	234,400	124,469	109,931	53%
310-Landscaping & Grounds	0	9,972	(9,972)	0	4,553	(4,553)	0%
Total Parks & Facilities	198,900	237,577	(38,677)	234,400	129,023	105,377	55%
010-Recreation Administration	3,500	6,417	(2,917)	8,000	1,250	6,750	16%
415-Children's Wonderland	53,200	40,457	12,743	44,750	21,150	23,600	47%
430-Break Camp	69,740	103,635	(33,895)	67,500	67,147	353	99%
450-Vallejo Community Center	100,232	128,264	(28,032)	132,800	88,592	44,208	67%
451-Foley Cultural Center	199,552	256,517	(56,965)	223,500	152,527	70,973	68%
460-Sports	90,332	80,806	9,526	59,775	62,849	(3,074)	105%
465-Community Events	12,300	4,984	7,316	9,800	24,163	(14,363)	247%
480-ExLP	203,100	585,033	(381,933)	720,662	674,922	45,740	94%
481-After School Programs	339,300	339,917	(617)	815,268	78,162	737,107	10%
486-Teen Services	79,475	480	78,995	29,666	35	29,631	0%
487-Franklin Gym	52,000	0	52,000	51,500	27,001	24,499	52%
490-Adaptive Recreation	330	770	(440)	800	2,049	(1,249)	256%
720-North Vallejo Community Center	26,800	42,868	(16,068)	37,380	18,915	18,465	51%
721-South Vallejo Community Center	64,235	57,761	6,474	61,900	39,104	22,796	63%
730-Cunningham Pool	378,107	281,350	96,757	248,000	160,647	87,353	65%
Total Recreation	1,672,203	1,929,259	(257,056)	2,511,301	1,418,512	1,092,789	56%
906-CIP	1,667,642	329,119	1,338,523	500,000	417,642	82,358	84%
Total CIP	1,667,642	329,119	1,338,523	500,000	417,642	82,358	
Total General Fund Revenue	9,742,790	8,665,617	1,077,173	9,807,253	5,039,050	4,768,202	51%
General Fund Expense							
001-General Support & Administration	1,973,958	1,830,338	143,620	1,366,228	618,380	747,848	45%
007-Human Resources	415,847	343,257	72,590	417,230	237,446	179,784	57%
100-Finance	479,689	581,906	(102,216)	698,203	332,445	365,758	48%
Total Administration & General Support	2,869,494	2,755,500	113,994	2,481,661	1,188,270	1,293,391	
200-Park Maintenance & Development	212,511	185,027	27,484	215,351	138,537	76,814	64%
300-Facilities	1,197,464	946,123	251,340	701,522	387,642	313,881	55%

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301-Visitor Services	154,256	143,553	10,703	154,170	69,821	84,349	45%
310-Landscaping & Grounds	1,403,479	1,245,458	158,021	1,396,774	829,231	567,543	59%
312-McIntyre Ranch	50,000	51,794	(1,794)	10,000	22	9,978	0%
Total Parks & Facilities	3,017,709	2,571,955	445,754	2,477,818	1,425,253	1,052,565	
010-Recreation Administration	392,351	420,202	(27,850)	422,482	255,410	167,072	60%
415-Children's Wonderland	84,773	156,539	(71,766)	224,631	123,409	101,222	55%
430-Break Camp	196,074	223,666	(27,592)	214,406	166,593	47,813	78%
450-Vallejo Community Center	218,066	185,220	32,846	203,112	124,762	78,350	61%
451-Foley Cultural Center	314,188	261,715	52,473	329,775	172,290	157,486	52%
460-Sports	159,524	119,681	39,843	97,464	88,656	8,808	91%
465-Community Events	107,631	95,831	11,801	98,401	93,591	4,810	95%
480-ExLP	332,192	548,669	(216,477)	702,271	444,331	257,940	63%
481-After School Programs	551,799	400,077	151,722	728,167	133,610	594,556	18%
486-Teen Services	66,695	12,074	54,621	29,666	3,668	25,998	12%
487-Franklin Gym	212,912	83,451	129,462	157,088	114,206	42,882	73%
490-Adaptive Recreation	35,893	9,880	26,013	25,022	2,520	22,503	10%
720-North Vallejo Community Center	70,257	77,190	(6,933)	99,713	32,062	67,651	32%
721-South Vallejo Community Center	70,277	66,026	4,251	17,266	26,254	(8,988)	152%
730-Cunningham Pool	541,775	693,506	(151,731)	859,390	486,404	372,986	57%
Total Recreation	3,354,408	3,353,726	681	4,208,854	2,267,765	1,941,088	54%
906-CIP	2,522,038	2,558,274	(36,236)	580,000	188	579,812	0%
Total CIP	2,522,038	2,558,274	(36,236)	580,000	188	579,812	
Total General Fund Expense	11,763,649	11,239,455	524,194	9,748,332	4,881,476	4,866,857	
Total General Fund Excess (Deficiency) of Revenue Over Expense	(2,020,859)	(2,573,838)	552,979	58,920	157,574	(98,654)	
Measure K Revenue							
001-General Support & Administration	2,030,000	2,123,335	(93,335)	2,145,414	1,074,382	1,071,032	50%
Total Measure K Revenue	2,030,000	2,123,335	(93,335)	2,145,414	1,074,382	1,071,032	
Measure K Expense							
001-General Support & Administration	76,400	39,584	36,816	559,000	576,604	(17,604)	103%
100-Finance	2,000	0	2,000	2,800	0	2,800	0%

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Departments Revenue/Expense	FY 23-24 Amended Budget	FY 23/24 Actuals thru 06/30/24 - Preliminary	FY 23/24 Budget Remaining	FY 2024-25 Adopted Budget	FY 24/25 Actuals thru 02/28/25	FY 24/25 Remaining Budget	FY 24/25 Budget % Rcvd/Used
Total General Support & Administration	78,400	39,584	38,816	561,800	576,604	(14,804)	
300-Facilities	342,253	224,566	117,687	643,567	214,840	428,727	33%
310-Landscaping & Grounds	263,920	204,191	59,730	156,286	80,799	75,487	52%
312-McIntyre Ranch				0	98	(98)	0%
Total Facilites	606,173	428,757	177,417	799,853	295,737	504,116	
010-Recreation Administration	30,000	66,460	(36,460)	0	0	0	0%
415-Children's Wonderland	83,674	115,102	(31,428)	5,600	3,616	1,984	65%
450-Vallejo Community Center	17,500	25,998	(8,498)	18,513	19,443	(930)	105%
451-Foley Cultural Center	67,000	59,915	7,085	70,350	51,036	19,314	73%
460-Sports	64,542	77,199	(12,657)	18,200	12,747	5,453	70%
465-Community Events	8,808	26,623	(17,815)	0	0	0	0%
486-Teen Services	16,516	6,077	10,440	0	0	0	0%
487-Franklin Gym	0	0	0	30,000	0	30,000	0%
490-Adaptive Recreation	2,743	63	2,680	0	0	0	0%
720-North Vallejo Community Center	12,800	11,287	1,513	13,440	12,710	730	95%
721-South Vallejo Community Center	18,800	20,772	(1,972)	19,740	15,096	4,644	76%
730-Cunningham Pool	483,212	325,049	158,163	284,918	186,219	98,699	65%
Total Recreation	805,597	734,546	71,051	460,761	300,867	159,895	
906-CIP	540,427	809,268	(268,841)	323,000	138,465	184,535	43%
Total CIP	540,427	809,268	(268,841)	323,000	138,465	184,535	
Total Measure K Expense	2,030,597	2,012,155	18,442	2,145,414	1,311,673	833,741	
Total Measure K Excess (Deficiency) of Revenue Over Expense	(597)	111,180	(111,778)	0	(237,291)	237,291	
Total General Fund & Measure K Combined Excess (Deficiency) of Revenue Over Expense	(2,021,456)	(2,462,658)	441,202	58,920	(79,717)	138,637	