

**CARMICHAEL RECREATION & PARK DISTRICT  
BUDGET PROPOSAL - ADJUSTMENTS TO RECOMMENDED  
GENERAL FUND - FUND 337A  
FOR FY2024-25**

**CARMICHAEL RECREATION & PARK DISTRICT  
BUDGET PROPOSAL - ADJUSTMENTS TO RECOMMENDED  
FY2024-2025**

7/26/2024

**REVENUES - FUND 337A**

ACCT NO	ACCT TITLE	ADOPTED 2023-24	EST YE 2023-24	ACT YE 2023-24	RECND 2024-25	PROP ADJ 2024-25	RECND VS ADJ	%	NOTES/COMMENTS
91910100	Property Taxes- Current/Secured	2,420,708	2,444,478	2,473,497	2,517,812	2,555,854	38,042	103.3%	3.3% frm ACT YE FY2023-24
91910200	Property Taxes - Current/Unsecured	79,798	89,000	87,907	89,000	89,000	-		
91910300	Supplemental PT - Current	85,000	85,000	58,651	80,000	80,000	-		
91910400	Augmentation Fund	14,170	19,509	19,509	19,500	19,500	-		
91910500	Property Tax - Supplemental/Delinquent	5,415	6,479	6,479	6,500	6,500	-		
91910600	Property Tax Unitary	20,000	20,000	24,201	20,000	25,000	5,000	103.3%	
91912000	Property Tax Redemption	250	250	78	250	100	(150)		
91913000	Prop Tax PR - Unsecured	1,000	1,000	858	1,000	900	(100)		
91914000	Property Tax - Penalties	700	700	440	700	500	(200)		
91919900	Property Tax - Other						-		
<b>OBJECT TOTAL</b>		<b>2,627,041</b>	<b>2,666,416</b>	<b>2,671,620</b>	<b>2,734,762</b>	<b>2,777,354</b>	<b>42,592</b>		<b>FY2023-24 63,059 EST GROWTH</b>
94941000	Interest Income	10,000	10,000	(1,066)	10,000	2,500	(7,500)	-75.0%	
94942900	Building Rental - Other						-		
	LS Building Rentals	1,305,000	1,305,653	1,302,174	1,380,486	1,380,486	-	106.0%	Inc Lease Escalator+Svc/Utilities Rate
	District Wide Rentals	165,000	155,000	171,218	165,000	175,000	10,000	102.2%	Trend; new rates
	TOTAL BUILDING RENTAL - OTHER	110,000	110,000	109,960	115,000	115,000	-	104.6%	"
94943900	Ground Leases (Cell Tower)	1,580,000	1,570,653	1,583,352	1,660,486	1,670,486	10,000	105.5%	
94944400	Food Service Concessions	6,000	6,000	6,500	6,000	6,500	-	0.0%	Sublease on Cell Tower
<b>OBJECT TOTAL</b>		<b>1,596,000</b>	<b>1,586,653</b>	<b>1,588,786</b>	<b>1,676,486</b>	<b>1,679,486</b>	<b>3,000</b>	<b>105.7%</b>	<b>FY2023-24 114,652 EST GROWTH</b>
95952200	Homeowner Property Tax Relief	18,000	17,622	17,621	17,500	17,700	200	100.4%	Trend
95953000	Intergovernmental Revenue						-		
95953100	Aid from Other Local Government Agencies	723,967	723,967	95,667	159,709	721,554	561,845		Park Fees CIP funding; incl FYE2022-23 not rec'vd
95956900	State Aid - Other Misc Programs						-		
95959503	ARPA -SLFRF Revenue	325,000	325,000			325,000	325,000		ARPA
95959700	Federal Tax Credit						-		
<b>OBJECT TOTAL</b>		<b>1,066,967</b>	<b>1,066,589</b>	<b>113,288</b>	<b>177,209</b>	<b>1,064,254</b>	<b>887,045</b>	<b>83.1%</b>	-

**CARMICHAEL RECREATION & PARK DISTRICT  
BUDGET PROPOSAL - ADJUSTMENTS TO RECOMMENDED  
FY2024-2025**

7/26/2024

**REVENUES - FUND 337A**

ACCT NO	ACCT TITLE	ADOPTED 2023-24	EST YE 2023-24	ACT YE 2023-24	RECMND 2024-25	PROP ADJ 2024-25	RECMND VS ADJ	%	NOTES/COMMENTS
96964600	Recreation Service Charges	633,000	645,000	664,984	650,000	683,000	33,000	102.7%	
96968000	CO Ins Prem ISF								
96969700	Law Enforcement Services	1,500	3,500	3,263	3,500	5,000	1,500		
	OBJECT TOTAL	634,500	648,500	668,247	653,500	688,000	34,500	103.0%	FY2023-24 23,365 EST GROWTH
97970900	Taxable Sales								
97971000	Cash Overages								
97973000	Donations & Contributions	65,000	65,000	59,662	65,000	100,000	-	0.0%	Small CIP FY2024-25/Sponsors
97974000	Insurance Proceeds	112,823	212,823	(19,525)	5,000	217,824	212,824		Prop Loss,Dvdnds;Rtn Prem; incl LSCC800 not rec'vd
97979000	Other Revenue	500	500	267	500	500	-	0.0%	
97979900	Prior Year Revenue								
	OBJECT TOTAL	178,323	278,323	40,404	70,500	318,324	212,824		
98986100	Gain on Sale of Fixed Asset	-	-	7,100					
	OBJECT TOTAL	-	-	7,100					
	BUDGET TOTAL	6,102,831	6,246,481	5,089,446	5,312,457	6,527,418	1,214,961	128.3%	
	FUND BALANCE	1,324,736	1,324,736	1,324,736	1,202,099	869,580	(332,519)	-35.0%	
	TRNSFR TO/FRM REST RESERVE -EQUIP	(55,000)	(55,000)	(55,000)		(55,000)			Moved to Unrestricted Reserves
	TOTAL PROJECTION	7,372,567	7,516,217	6,359,182	6,514,557	7,341,998	827,441	115.5%	Revenues
		7,372,567	6,314,118	5,489,602	6,514,557	7,341,998	827,441		Expenditures
		(0)	1,202,099	869,580	(0)	(1)			



**CARMICHAEL RECREATION & PARK DISTRICT**  
**BUDGET PROPOSAL - ADJUSTMENTS TO RECOMMENDED**  
**FY2024-2025**

EXPENDITURES - FUND 337A Combination

7/26/2024

ACCT NO	ACCT TITLE	ADOPTED 2023-24	EST YE 2023-24	ACT YE 2023-24	RECMND 2024-25	PROP ADJ 2024-25	RECMND VS ADJ	NOTES/COMMENTS
2131	Electrical Services	9,000	-	-	9,000	9,000	-	
2132	Electrical Supplies	11,500	10,000	7,584	11,000	11,000	-	
2141	Land Improvement Services	15,000	30,000	56,077	25,000	25,000	-	
2142	Land Improvement Supplies	40,000	30,000	33,549	30,000	30,000	-	
2151	Mech System Maintenance Svs	50,000	42,000	45,421	40,000	55,000	15,000	PM HVAC & Ice Mach
2152	Mech System Maintenance Sup	18,000	13,000	14,550	18,000	18,000	-	
2162	Painting Supplies	3,500	2,800	4,634	4,000	4,000	-	
2167	Plumbing Services	7,656	13,000	17,204	15,000	18,000	3,000	
2168	Plumbing Supplies	20,000	9,000	8,181	20,000	20,000	-	
2185	Permit Charges	3,000	2,322	2,322	3,000	3,000	-	
2191	Electricity - District Wide	39,400	39,400	39,370	43,300	40,104	(3,196)	Trend + inc cost
	LS - Electricity	120,900	120,900	117,584	132,708	129,000	(3,708)	" "
2192	Natural Gas/LPG - District Wide	10,475	10,475	6,607	12,450	11,800	(650)	" "
	LS - Natural Gas/LPB	153,250	153,250	103,936	180,000	121,900	(58,100)	" "
2193	Refuse Collection/Disposal Service	43,187	43,187	38,625	48,187	48,090	(97)	" "
	LS - Refuse	27,365	27,365	28,720	31,365	32,565	1,200	" "
2195	Sewage Disposal Service	5,896	5,896	3,815	5,896	5,756	(140)	" "
	LS - Sewer	18,640	18,640	17,797	18,640	20,100	1,460	" "
2197	Telephone Service	47,500	48,700	58,061	48,700	50,200	1,500	" "
2198	Water	232,000	234,000	237,742	224,000	261,500	37,500	" "
2205	Auto Maintenance Services	22,000	20,000	30,119	17,000	18,000	1,000	
2206	Auto Maintenance Supplies	10,500	5,500	6,482	10,500	10,500	-	
2226	Expendable Tools/Inst Supplies AAR	8,000	8,000	23,766	8,000	10,000	2,000	
2231	Fire Services	1,200	1,727	2,663	5,000	5,000	-	
2232	Fire Supplies	2,500	2,000	1,289	2,000	2,000	-	
2236	Fuel/Lubricants	24,000	23,500	22,207	25,000	25,500	500	
2261	Office Equip Maintenance Svcs	14,300	14,300	15,344	14,500	14,500	-	
2262	Office Equip Maintenance Sup	10,600	10,600	7,200	10,650	10,650	-	
2275	Rent/Lease Equipment	16,200	15,200	13,864	17,000	17,000	-	
2291	Other Equipment Maintenance Svc	3,000	-	-	3,000	3,000	-	
2292	Other Equip Maintenance Sup	31,200	26,680	18,680	2,500	9,500	7,000	Includes 7,500 for Portable Sound System for CP
2314	Clothing/Personal Supplies	7,500	5,000	6,315	8,000	8,000	-	Inc due to staffing level
2321	Custodial Services	110,000	110,000	114,803	115,500	118,500	3,000	3% contract inc; full operations
2322	Custodial Supplies	22,000	25,000	23,574	22,000	28,000	6,000	5k increase; full operation + costs
2332	Food/Catering Supplies	875	980	1,178	1,025	1,625	600	
2443	Medical Service	3,356	3,356	3,730	3,556	4,148	592	Post offer Pre-employment screening
2444	Medical Supply	-	-	749	3,000	10,500	7,500	Add \$7500 First Aid Kits
2505	Accounting/Financial Services	54,000	45,000	22,069	45,000	25,000	(20,000)	Audit; DOF fees;GO Bond County Fees
2507	Assessor's Collection Services	27,000	27,486	28,038	28,000	29,000	1,000	
2508	Clerk of Board Services	-	-	-	-	-	-	

**CARMICHAEL RECREATION & PARK DISTRICT  
BUDGET PROPOSAL - ADJUSTMENTS TO RECOMMENDED  
FY2024-2025**

**EXPENDITURES - FUND 337A** Combination

7/26/2024

ACCT NO	ACCT TITLE	ADOPTED 2023-24	EST YE 2023-24	ACT YE 2023-24	RECMND 2024-25	PROP ADJ 2024-25	RECMND VS ADJ	NOTES/COMMENTS
2541	Personnel Services	2,347	2,147	1,727	2,347	2,347	-	Post offer Pre-employment screening
2552	Environmental Services	-	-	-	-	-	-	
2571	Security Services	102,600	94,000	81,024	94,000	94,000	-	Trend
2591	Other Professional Services	45,000	5,000	41,853	20,000	21,500	1,500	Contract - Recruit DA; Bonds - Disclosure Report Prep
2711	DTECH Labor	-	-	-	-	-	-	
2811	Data Processing Services	4,074	4,074	7,323	4,074	4,074	-	
2812	Computer Software/Licensing	19,000	27,248	21,080	23,250	48,250	25,000	New Recreation Management Software
2813	Sales Tax Adjustment-Board of Eq	-	-	-	-	-	-	
2851	Recreation Services	155,000	148,000	126,194	165,000	190,000	25,000	Includes \$35,000 for Foundation programming
2852	Recreation Supplies	83,352	75,000	45,290	67,795	74,400	6,605	Includes base rate (\$46,000) plus \$14,400 additional \$ requests Prelim, additional \$14,000 (TV/Carts, AEDs) final
2880	Prior Year Service & Supply	-	-	-	-	-	-	
2896	Cash/Inventory Shortages	-	-	-	-	-	-	
2898	Other Operating Supplies	450	450	-	318	318	-	
2899	Other Operating Services	24,950	27,218	28,675	24,500	14,250	(10,250)	Trend - CR/DR card usage online reg
	PBID	30,900	30,856	30,857	31,782	31,782	-	
2911	DTECH Labor - AC	4,287	4,287	3,287	4,287	4,385	98	Extra COMPASS License - extra Adm position
2912	DTECH Fee - ACP	-	-	-	-	-	-	
2919	GS Contract Services	-	330	329	-	-	-	
2921	GS Printing Services	-	-	-	-	-	-	
2983	Surplus Property ACP	863	863	853	995	995	-	Allocated Cost - County Surplus
	OBJECT TOTAL	2,395,379	2,172,808	2,133,245	2,308,481	2,391,867	83,386	<b>FY2023-24 Savings: 262,134.36</b>
4000's	FIXED ASSETS							<b>View Equip &amp; CIP Chart</b>
4201	Structures & Improvements	145,000	145,000	187,743	70,000	88,215	18,215	
4202	Improvements Other than Buildings	1,056,790	1,056,790	243,367	139,709	746,146	606,437	
	OBJECT TOTAL	1,201,790	1,201,790	431,111	209,709	834,361	624,652	
4301	Equipment - Prop	193,931	81,233	81,330	105,000	105,000	-	Mower (on order)
	OBJECT TOTAL	193,931	81,233	81,330	105,000	105,000	-	
5995	Interfund Chgs-Reimbursement	(171,603)	(171,603)	(171,603)	-	-	-	FY2023-24 Interfund Transfer Reimbursement from 337B
7901	Appropriation for Contingencies	500,000	-	-	500,000	500,000	-	Maintain \$500k Contingency
	OBJECT TOTAL	500,000	-	-	500,000	500,000	-	
	BUDGET UNIT TOTAL	7,372,567	6,314,118	5,513,102	6,514,557	7,341,998	827,441	<b>\$55,000 was transferred to Unrestricted Reserves in FY2024-25</b>



ACCT NO	ACCT TITLE	ADOPTED 2023-24	EST YE 2023-24	ACT YE 2023-24	RECMND 2024-25	PROP ADJ 2024-25	RECMND VS ADJ	NOTES/COMMENTS
2122	Chemical Supplies						-	
2131	Electrical Services						-	
2132	Electrical Supplies						-	
2141	Land Improvement Services						-	
2142	Land Improvement Supplies						-	
2151	Mech System Maintenance Svcs						-	
2152	Mech System Maintenance Sup						-	
2162	Painting Supplies						-	
2167	Plumbing Services						-	
2168	Plumbing Supplies						-	
2185	Permit Charges						-	
2191	Electricity - District Wide	800	800	761	800	800	-	Trend + inc cost
	LS - Electricity	2,500	2,500	2,378	2,500	2,500	-	" "
2192	Natural Gas/LPG - District Wide	225	225	132	500	300	(200)	" "
	LS - Natural Gas/LPB	3,250	3,250	2,079	6,000	2,500	(3,500)	" "
2193	Refuse Collection/Disposal Service	865	865	773	865	865	-	" "
	LS - Refuse	565	565	539	565	565	-	" "
2195	Sewage Disposal Service	96	96	76	96	96	-	" "
	LS - Sewer	440	440	356	440	400	(40)	" "
2197	Telephone Service	4,000	5,200	5,986	5,200	6,000	800	" "
2198	Water	6,000	8,000	4,755	8,000	5,500	(2,500)	" "
2205	Auto Maintenance Services						-	
2206	Auto Maintenance Supplies						-	
2226	Expendable Tools/Inst Supplies						-	
2231	Fire Services						-	
2232	Fire Supplies						-	
2236	Fuel/Lubricants						-	
2252	Medical Equip Maintenance						-	
2261	Office Equip Maintenance Svcs	10,000	10,000	11,784	10,000	10,000	-	Trend + Needs
2262	Office Equip Maintenance Sup	10,000	10,000	6,771	10,000	10,000	-	" "
2275	Rent/Lease Equipment	4,000	4,000	3,038	4,000	4,000	-	
2291	Other Equipment Maintenance Svc						-	
2292	Other Equip Maintenance Sup						-	
2314	Clothing/Personal Supplies						-	
2321	Custodial Services						-	
2322	Custodial Supplies						-	
2332	Food/Catering Supplies	250	400	1,082	400	1,000	600	
2443	Medical Service	178	178	190	178	570	392	Screening - 2 positions
2444	Medical Supply						-	
2505	Accounting/Financial Services	54,000	45,000	22,069	45,000	25,000	(20,000)	DOF; (Bond) 2,233; Audit 12k
2507	Assessor's Collection Services	27,000	27,486	28,038	28,000	29,000	1,000	
2508	Clerk of Board Services						-	



FY2024-2025

Administration

7/26/2024

ACCT NO	ACCT TITLE	ADOPTED 2023-24	EST YE 2023-24	ACT YE 2023-24	RECMND 2024-25	PROP ADJ 2024-25	RECMND VS ADJ	NOTES/COMMENTS
2541	Personnel Services	97	97	32	97	97	-	Screening
2552	Environmental Services						-	
2571	Security Services	85,000	70,000	62,389	70,000	70,000	-	Trend
2591	Other Professional Services	45,000	5,000	41,853	20,000	21,500	1,500	Recruit DA; Bond Disclosure Report
2711	DTECH Labor						-	
2811	Data Processing Services	4,074	4,074	2,595	4,074	4,074	-	Cloud backup; Email Security
2812	Computer Software/Licensing	17,500	17,500	16,060	17,500	42,500	25,000	Recreation Management Software
2813	Sales Tax Adjustment-Board of Eq						-	
2851	Recreation Services						-	
2852	Recreation Supplies						-	
2880	Prior Year Service & Supply						-	
2896	Cash/Inventory Shortages						-	
2898	Other Operating Supplies	450	450		318	318	-	
2899	Other Operating Services	24,000	24,000	25,157	24,000	13,750	(10,250)	Trend - CR/DR usage
	PBID	30,900	30,856	30,857	31,782	31,782	-	CID - annual increase
2911	Systems Development Services	4,287	4,287	3,287	4,287	4,385	98	Add one license (4T)
2919	GS Contract Payment Services		330	329			-	
2921	GS Printing Services	-					-	
2983	Surplus Property ACP	863	863	853	995	995	-	
	OBJECT TOTAL	606,581	542,903	539,955	564,988	585,360	20,372	FY2023-24 Savings 66,626
4000's	FIXED ASSETS							
4201	Structures & Improvements	145,000	145,000	187,743	70,000	88,215	18,215	See CIP List
4202	Improvements Other than Buildings	1,056,790	1,056,790	243,367	139,709	746,146	606,437	" "
	OBJECT TOTAL	1,201,790	1,201,790	431,111	209,709	834,361	624,652	770,679 FY2023-24 Not Spent
4301	Equipment - Prop							
	OBJECT TOTAL							
5995	Interfund Chgs-Reimbursement	(171,603)	(171,603)	(171,603)			-	Fund 337B FY2022-23 Fund Balance
7901	Appropriation for Contingencies	500,000	-		500,000	500,000	-	
	OBJECT TOTAL	500,000	-	(171,603)	500,000	500,000	-	
	BUDGET UNIT TOTAL	3,093,190	2,489,488	1,543,575	2,218,371	2,889,104	670,733	FY2023-24 Savings 1,549,615

FY2024-2025

Recreation

7/26/2024

ACCT NO	ACCT TITLE	ADOPTED 2023-24	EST YE 2023-24	ACT YE 2023-24	REC MND 2024-25	PROP ADJ 2024-25	REC MND VS ADJ	NOTES/COMMENTS
1000's	SALARIES & EE BENEFITS:							
1110	S & W - Regular F/T & P/T	612,850	565,484	538,386	610,687	594,475	(16,212)	Savings caused by Turnover
1122	S & W - Temp P/T	245,000	250,000	284,973	259,000	285,450	26,450	Est Min Wage/Program growth
	S & W - Custodial Assistants							
	S & W - Temp P/T Building Monitors	53,432	53,400	49,845	55,000	55,000	-	Est Min Wage/Program growth
1124	S & W - Board Members						-	
1130	Overtime	500	259	259	500	500	-	
1141	Premium Pay						-	
1143	Allowances	2,304	1,152	1,152	1,152	1,152	-	
1152	Terminal Pay		1,363	1,363			-	
1210	Retirement	194,117	178,717	177,917	194,682	189,841	(4,841)	Based on New Rates info
1220	OASHDI	69,928	66,682	67,015	70,865	71,119	254	
1230	Group Insurance	223,616	168,317	168,317	190,446	191,636	1,190	Based on New Rates info
1230-2	Dental	13,985	12,798	12,798	12,798	12,798	-	
1230-3	Life	115	104	104	105	105	-	
1230-4	Vision	1,173	811	811	820	820	-	
1241	Workers' Comp	8,572	8,572	8,572	8,795	8,417	(378)	Based on New Rates info
1251	Unemployment	6,419	4,781	4,751	6,419	6,419	-	
1880	SAL & EE Benefits Prior Year							
	<b>OBJECT TOTAL</b>	<b>1,432,011</b>	<b>1,312,440</b>	<b>1,316,263</b>	<b>1,411,269</b>	<b>1,424,151</b>	<b>12,882</b>	<b>FYE 23-24 Savings 115,748</b>
2000's	SERVICES & SUPPLIES							
2005	Advertising & Legal Notices	30,000	28,000	21,105	30,000	30,000	-	
2015	Blueprint/Copying Service						-	
2022	Books/Personal Supplies						-	
2029	Business/Conference Expenses	3,000	220	220	3,000	3,000	-	
2035	Education/Training Services	1,000	500	350	1,000	1,000	-	
2036	Education/Training Supplies						-	
2038	Employee Recognition						-	
2039	Transportation	1,600	2,000	1,311	2,200	2,200	-	Staff switching options
2051	Liability Insurance - District Wide						-	
2061	Memberships	1,015	1,015	295	1,015	1,015	-	CPRS Memberships (7)
2076	Office Supplies	2,000	2,200	2,155	2,500	2,500	-	
2081	Postage	12,000	12,000	11,488	14,000	14,000	-	Guide mailing list revised
2085	Printing Services	200	-	-	200	200	-	
2103	Agricultural/Horticultural Services						-	
2104	Agricultural/Horticultural Supplies						-	
2111	Building Maintenance Service						-	
2112	Building/Carpentry Supplies						-	
2122	Chemical Supplies						-	

FY2024-2025

Recreation

7/26/2024

ACCT NO	ACCT TITLE	ADOPTED 2023-24	EST YE 2023-24	ACT YE 2023-24	RECMND 2024-25	PROP ADJ 2024-25	RECMND VS ADJ	NOTES/COMMENTS
2131	Electrical Services						-	
2132	Electrical Supplies	1,000	1,000		-		-	
2141	Land Improvement Services						-	
2142	Land Improvement Supplies						-	
2151	Mech System Maintenance Svcs						-	
2152	Mech System Maintenance Sup						-	
2162	Painting Supplies						-	
2167	Plumbing Services						-	
2168	Plumbing Supplies						-	
2185	Permit Charges						-	
2191	Electricity - District Wide	6,500	6,500	7,805	6,500	8,500	2,000	Trend + cost inc
	LS - Electricity	20,000	20,000	18,877	20,000	20,500	500	" "
2192	Natural Gas/LPG - District Wide	1,750	1,750	1,123	1,750	1,300	(450)	" "
	LS - Natural Gas/LPB	26,000	26,000	17,669	26,000	19,400	(6,600)	" "
2193	Refuse Collection/Disposal Service	7,322	7,322	6,566	7,322	7,225	(97)	" "
	LS - Refuse	5,800	5,800	6,353	5,800	7,000	1,200	" "
2195	Sewage Disposal Service	800	800	649	800	660	(140)	" "
	LS - Sewer	3,200	3,200	3,025	3,200	3,200	-	" "
2197	Telephone Service	8,500	8,500	9,133	8,500	9,200	700	" "
2198	Water	36,000	36,000	40,416	36,000	44,000	8,000	" "
2205	Auto Maintenance Services	2,000	2,000	3,020	2,000	3,000	1,000	Trend
2206	Auto Maintenance Supplies	500	500		500	500	-	
2226	Expendable Tools/Inst Supplies						-	
2231	Fire Services						-	
2232	Fire Supplies						-	
2236	Fuel/Lubricants	6,000	5,500	2,743	6,000	4,500	(1,500)	Trend - Less driving for KHO
2252	Medical Equip Maintenance						-	
2261	Office Equip Maintenance Svcs	4,300	4,300	3,560	4,500	4,500	-	Trend
2262	Office Equip Maintenance Sup	600	600	429	650	650	-	"
2275	Rent/Lease Equipment	7,200	7,200	7,259	8,000	8,000	-	
2291	Other Equipment Maintenance Svc						-	
2292	Other Equip Maintenance Sup	18,700	18,680	18,680		7,500	7,500	Portable Sound for CP/Events
2314	Clothing/Personal Supplies						-	
2321	Custodial Services						-	
2322	Custodial Supplies						-	
2332	Food/Catering Supplies	500	500	96	500	500	-	
2443	Medical Service	3,000	3,000	3,135	3,200	3,400	200	Trend
2444	Medical Supply			742	3,000	3,000	-	First Aid Supplies
2505	Accounting/Financial Services						-	
2507	Assessor's Collection Services						-	
2508	Clerk of Board Services						-	
2541	Personnel Services	2,000	1,800	1,606	2,000	2,000	-	

FY2024-2025

Recreation

7/26/2024

ACCT NO	ACCT TITLE	ADOPTED 2023-24	EST YE 2023-24	ACT YE 2023-24	RECMND 2024-25	PROP ADJ 2024-25	RECMND VS ADJ	NOTES/COMMENTS
2552	Environmental Services						-	
2571	Security Services	17,600	24,000	18,635	24,000	24,000	-	
2591	Other Professional Services						-	
2711	DTECH Labor						-	
2811	Data Processing Services						-	
2812	Computer Software/Licensing	1,500	1,710	1,710	2,300	2,300	-	Substitute Monday for Survey Monkey & Hootsuite; Canva - Next year When 2 Work is increasing by \$500 a year.
2813	Sales Tax Adjustment-Board of Eq						-	
2851	Recreation Services	155,000	148,000	126,194	165,000	190,000	25,000	Includes \$35,000 for Foundation programming, Includes base rate (\$46,000) plus \$14,400 additional \$ requests Prelim, additional \$14,000 (TV/Carts, AEDs) final
2852	Recreation Supplies	83,352	75,000	45,290	67,795	74,400	6,605	
2880	Prior Year Service & Supply						-	
2896	Cash/Inventory Shortages						-	
2898	Other Operating Supplies						-	
2899	Other Operating Services PBID	450	3,218	3,518	-		-	Trend; Claim
2911	Systems Development Services						-	
2919	GS Contract Services						-	
2921	GS Printing Services						-	
2983	Surplus Property ACP						-	
OBJECT TOTAL		470,389	458,815	385,157	459,232	503,150	43,918	FYE 23-24 Savings 85,232
4000's	FIXED ASSETS							
4201	Structures & Improvements							
4202	Improvements Other than Buildings							
OBJECT TOTAL								
4301	Equipment - Prop	8,300	-	-	-	-	-	
OBJECT TOTAL		8,300	-	-	-	-	-	
5995	Interfund Chgs-Reimbursement							
7901	Appropriation for Contingencies							
OBJECT TOTAL								
BUDGET UNIT TOTAL		1,910,700	1,771,255	1,701,420	1,870,501	1,927,301	56,800	FYE 23-24 Savings 209,280

ACCT NO	ACCT TITLE	ADOPTED 2023-24	EST YE 2023-24	ACT YE 2023-24	RECMND 2024-25	PROP ADJ 2024-25	RECMND VS ADJ	NOTES/COMMENTS
1000's	SALARIES & EE BENEFITS:							
1110	S & W - Regular F/T & PT	543,399	510,191	507,833	579,322	618,874	39,552	Added 1- RFT Facilities Lead Position \$78,965 @ NOV (SW & Bnfts) Snl MW - October 624 hours \$21/hr
1122	S & W - Temp P/T					12,768	12,768	
	S & W - Custodial Assistants						-	
	S & W - Temp P/T Building Monitors						-	
1124	S & W - Board Members						-	
1130	Overtime	500	505	503	500	500	-	
1141	Premium Pay						-	
1143	Allowances	576	576	576	576	576	-	
1152	Terminal Pay		2,157	11,368			-	
1210	Retirement	177,820	167,364	166,847	141,264	153,074	11,810	
1220	OASHDI	41,614	39,252	39,783	41,614	48,365	6,751	
1230	Group Insurance	202,555	184,095	183,334	200,114	225,019	24,905	
1230-2	Dental	12,798	11,732	11,613	12,798	13,628	830	
1230-3	Life	106	97	96	106	112	6	
1230-4	Vision	1,135	853	843	1,130	98	(1,032)	
1241	Workers' Comp	54,729	54,729	54,729	57,990	49,297	(8,693)	
1251	Unemployment	1,008	1,105	1,119	1,008	1,344	336	
1880	SAL & EE Benefits Prior Year							FY2023-24 Savings
	OBJECT TOTAL	1,036,240	972,655	978,643	1,036,422	1,123,655	87,233	57,597
2000's	SERVICES & SUPPLIES							
2005	Advertising & Legal Notices							
2015	Blueprint/Copying Service		300	698	300	300	-	
2022	Books/Personal Supplies						-	
2029	Business/Conference Expenses	250	250	166	250	250	-	
2035	Education/Training Services	4,000	3,500	1,350	4,000	4,000	-	
2036	Education/Training Supplies						-	
2038	Employee Recognition						-	
2039	Transportation						-	
2051	Liability Insurance - District Wide						-	
2061	Memberships	300	145	345	300	300	-	PAPA 2024 Membership(pesticide)
2076	Office Supplies	400	500	550	500	500	-	
2081	Postage						-	
2085	Printing Services	50					-	
2103	Agricultural/Horticultural Services	230,000	180,000	197,801	180,000	200,000	20,000	3% inc-landscape contract; addtl tree svcs; 3 sites goats/sheep; 24/25
2104	Agricultural/Horticultural Supplies	25,000	5,000	3,753	20,000	20,000	-	
2111	Building Maintenance Service	77,000	45,000	40,792	65,000	50,000	(15,000)	Windows & Scoreboards; FY24-25
2112	Building/Carpentry Supplies	20,000	8,000	12,790	15,000	15,000	-	
2122	Chemical Supplies						-	
2131	Electrical Services	9,000	-		9,000	9,000	-	
2132	Electrical Supplies	10,500	9,000	7,584	11,000	11,000	-	3k increase from recommended
2141	Land Improvement Services	15,000	30,000	56,077	25,000	25,000	-	Playground Fiber; GH oversee lawn; sidewalk repair YE icludes addtl fall mtrl Spring 2024
2142	Land Improvement Supplies	40,000	30,000	33,549	30,000	30,000	-	Turf Mgt Pet Waste bags; Memorial Benches/tables; Play Eq parts; Asphalt patch; etc.
2151	Mech System Maintenance Svcs	50,000	42,000	45,421	40,000	55,000	15,000	PM40k & Ice Mach; (100k) - HVAC Bond
2152	Mech System Maintenance Sup	18,000	13,000	14,550	18,000	18,000	-	Filters \$2515, Refrigeration supplies, Airgas, HVAC parts

ACCT NO	ACCT TITLE	ADOPTED 2023-24	EST YE 2023-24	ACT YE 2023-24	RECMND 2024-25	PROP ADJ 2024-25	RECMND VS ADJ	NOTES/COMMENTS
2162	Painting Supplies	3,500	2,800	4,634	4,000	4,000	-	
2167	Plumbing Services	7,656	13,000	17,204	15,000	18,000	3,000	Hydro Jet Clean-out; Backflow tests/repair
2168	Plumbing Supplies	20,000	9,000	8,181	20,000	20,000	-	
2185	Permit Charges	3,000	2,322	2,322	3,000	3,000	-	County Env Hazmat (CP & LS); Sac Metro Fire WoodChipper
2191	Electricity - District Wide	32,100	32,100	30,804	36,000	30,804	(5,196)	min 10% inc for utility + usage trend
	LS - Electricity	98,400	98,400	96,328	110,208	106,000	(4,208)	
2192	Natural Gas/LPG - District Wide	8,500	8,500	5,352	10,200	10,200	-	17% increase for utility +
	LS - Natural Gas/LPB	124,000	124,000	84,188	148,000	100,000	(48,000)	increased use/rates
2193	Refuse Collection/Disposal Service	35,000	35,000	31,286	40,000	40,000	-	County increase
	LS - Refuse	21,000	21,000	21,829	25,000	25,000	-	increase for required addtl services
2195	Sewage Disposal Service	5,000	5,000	3,090	5,000	5,000	-	
	LS - Sewer	15,000	15,000	14,416	15,000	16,500	1,500	\$1,500 increase 24/25
2197	Telephone Service	35,000	35,000	42,942	35,000	35,000	-	
2198	Water	190,000	190,000	192,571	180,000	212,000	32,000	10% increase for 24/25 based off 23/24 ACT YE
2205	Auto Maintenance Services	20,000	18,000	27,099	15,000	15,000	-	
2206	Auto Maintenance Supplies	10,000	5,000	6,482	10,000	10,000	-	
2226	Expendable Tools/Inst Supplies	8,000	8,000	23,766	8,000	10,000	2,000	Based on addtl staffing levels
2231	Fire Services	1,200	1,727	2,663	5,000	5,000	-	Trend - Annual Service/Inspection, Fire Ext Service, New fire ext; LS
								Kitchen Hood alarm testing
2232	Fire Supplies	2,500	2,000	1,289	2,000	2,000	-	Trend + addtl needs: Svc Fire ext, new fire ext.
2236	Fuel/Lubricants	18,000	18,000	19,465	19,000	21,000	2,000	Trend + usage/cost
2252	Medical Equip Maintenance						-	
2261	Office Equip Maintenance Svcs						-	
2262	Office Equip Maintenance Sup						-	
2275	Rent/Lease Equipment	5,000	4,000	3,567	5,000	5,000	-	Match FY24/25 Budget
2291	Other Equipment Maintenance Svc	3,000	-		3,000	3,000	-	Match FY24/25 Budget
2292	Other Equip Maintenance Sup	12,500	8,000		2,500	2,000	(500)	Maint. app/software & tablets
2314	Clothing/Personal Supplies	7,500	5,000	6,315	8,000	8,000	-	inc 2k due to staffing level
2321	Custodial Services	110,000	110,000	114,803	115,500	118,500	3,000	3% contract inc; full operations
2322	Custodial Supplies	22,000	25,000	23,574	22,000	28,000	6,000	6k increase; full operation + costs
2332	Food/Catering Supplies	125	80		125	125	-	Match FY22/23 Budget
2443	Medical Service	178	178	405	178	178	-	Post offer Pre-employment screening
2444	Medical Supply			8		7,500	7,500	Add \$7500 First Aid Kits
2505	Accounting/Financial Services						-	
2507	Assessor's Collection Services						-	
2508	Clerk of Board Services						-	
2541	Personnel Services	250	250	89	250	250	-	Post offer Pre-employment screening
2552	Environmental Services						-	Funded in CIP (GF)/ADA_Bond Funding
2571	Security Services						-	
2591	Other Professional Services						-	
2711	DTECH Labor						-	
2811	Data Processing Services			4,728			-	
2812	Computer Software/Licensing		8,038	3,310	3,450	3,450	-	Productive Parks
2813	Sales Tax Adjustment-Board of Eq						-	
2851	Recreation Services						-	
2852	Recreation Supplies						-	
2880	Prior Year Service & Supply						-	
2896	Cash/Inventory Shortages						-	
2898	Other Operating Supplies						-	

ACCT NO	ACCT TITLE	ADOPTED 2023-24	EST YE 2023-24	ACT YE 2023-24	RECMND 2024-25	PROP ADJ 2024-25	RECMND VS ADJ	NOTES/COMMENTS
2899	Other Operating Services	500			500	500	-	
	PBID						-	
2911	Systems Development Services						-	
2919	GS Contract Services						-	
2921	GS Printing Services						-	
2983	Surplus Property ACP						-	
	OBJECT TOTAL	1,318,409	1,171,090	1,208,132	1,284,261	1,303,357	19,096	FY2023-24 Savings 110,277
4000's	FIXED ASSETS							
4201	Structures & Improvements							
4202	Improvements Other than Buildings							
	OBJECT TOTAL							
4301	Equipment - Prop	185,631	81,233	81,330	105,000	105,000	-	Mower (on order)
	OBJECT TOTAL	185,631	81,233	81,330	105,000	105,000	-	104,301 FY2023-24 Savings
5995	Interfund Chgs-Reimbursement							
7901	Appropriation for Contingencies							
	OBJECT TOTAL							
	BUDGET UNIT TOTAL	2,540,280	2,224,978	2,268,106	2,425,683	2,532,012	106,329	FY2023-24 Savings 272,174