

Memo

Carmichael



To: Advisory Board of Directors

From: Mike Blondino, District Administrator
Ingrid S. Penney, Administrative Services Manager

Date: August 5, 2021

Subject: Adopted Budget Proposals for FY2021-22

Introduction:

On March 18, the Advisory Board approved submission of Recommended Budget Proposals for both the District General Fund 337A and Assessment Fund 337B to the County of Sacramento Board of Supervisors, approved by the County Board in June.

On July 29, Staff met with the Budget Committee (Directors Rockenstein and Ives) to review the actual year end revenues, expenditures and fund balance carry over for FY2020-21 and proposals for FY2021-22 Revenues and Expenditures in the categories of Operations, CIP, and Contingency. The proposals focused on the changes since the Recommended Budget was approved. Changes were related to an increase in fund balance carry over and projected revenue.

General Fund 337A – a total of \$6,421,144, a balanced budget

Assessment Fund 337B – a total of \$403,408, a balanced budget

CRPD has and continues to follow the local, state, and federal government orders and guidelines related to COVID-19. Staff continues to purchase the necessary products and adapted protocols for cleaning, air filtration, use of personal protective equipment; adopted operating methods and programming models. CRPD's top priority continues to be the health and safety of participants, visitors, and staff.

County Schedule for the Adopted Budget FY2020-21

Fri	July 23	FY 2019-20 Period 13 Closed – Actual Ending Fund Balances were Available
Fri	August 6	Revisions Based on Required Changes to <u>General Fund</u> and <u>Non-General Fund</u> Budgets due
Wed/TH	September 8- 9	Budget Adjustment Hearings
Tues	September 28	Budget Adoption

General Fund 337A: (Exhibit A)

Based on current projections and recent trends, Staff is estimating available revenues of \$6,421,144 for FY2021-22, which includes a carry-over fund balance from FY2020-21 of \$1,288,558 of which \$500,000 is allocated to Contingency. This funding is sufficient to meet current operations, equipment requests, and improvements for a balanced budget.

The proposal reflects increases to the property tax-based revenue and tenant leases. Since CA has moved beyond the Blueprint for a Safer Economy, CRPD is beginning to see growth in the rental and recreation programs as restrictions have diminished. Currently, limited restrictions remain related to mask wearing. Staff remains optimistic that programs will continue to grow and has made provision in order to respond to opportunities and changes. Projected program fees continue to cover direct costs.

For FY2021-22, the operations budget addresses current staffing levels with a provision to recruit candidates to fill some vacant positions now and other positions in January 2022. Seasonal part time recreation positions will change to support the demands of recreation programs and rentals. Estimated services/supplies are based on trends, rate changes, and needs; provision for a new turf management program and new approach to preventative maintenance on HVAC systems. For capital equipment, both the recreation and park Divisions have increased the proposed allocations to meet the updated costs of requested equipment, detailed on later in the report.

The CIP budget allocation is based on funds from available through the general fund, park impact fees, grants, and donations. (Additional funds are available from the Assessment covered later in this report.)

Revenues – \$5,216,657, an increase of \$989,410

- Actual Carry-Over Fund Balance from FY 2020-21: \$1,288,558*
Difference between –
Actual Year End Revenue: \$5,192,702
Actual Year End Expenditures: \$3,904,144

Represents an increase of **\$418,011** from the Recommended Budget, due to increase of revenue, transfer from trust accounts for completed projects, and expenditure savings. A portion of the fund balance is due to a Year End Revenue Accrual:

- Prop 68 Per Capita funds (\$204,548);
- CAPRI property loss reimbursements (\$106,269).

*Note: \$500,000 from the fund balance is allocated to Contingency

- Projected Base Revenue for FY2021-22: \$3,928,099
- Property Taxes: \$2,309,580, an increase of **\$4,199**. Current Secured 3% growth based on actual year end, Assessor's Roll, and trends; remaining taxes based on actual year end. Property taxes in the aggregate grew 5.3% between FY2019-20 and FY 2020-21. The CRPD tax rate area has a base of many pre proposition 13

properties which add stability. There are numerous in-fill development projects occurring in the area which will increase revenues over the next year.

Chart of Property Tax Descriptions

Property Tax Accounts	Description/Comments
91910100 PROP TAX CUR SEC	District's share of 1% tax on real property in the tax rate area
91910200 PROP TAX CUR UNSEC	District's share of 1% tax on properties such as office furniture, equipment and boats owned by the assessee
91910300 PROP TAX CUR SUP	District's share of 1% tax on properties that have undergone change of ownership or new construction
91910400 PROP TAX SEC DELINQ	Teeter Plan financing - Distribution of District's share of secured tax levied rather than collected
91910500 PROP TAX SUP DELINQ	Teeter Plan financing - Distribution of District's share of supplemental tax levied rather than tax collected
91910600 PROPERTY TAX UNITARY	District's share of apportionment of Unitary 1% tax - a group of properties that operate as a unit as part of the primary function of the assessee.
91913000 PROP TAX PR UNSEC	District's share of unsecured taxes not due and not pd by 8/31
91914000 PROP TAX PENALTIES	District share of penalties pd by property owners prior to end of the fiscal year

- Building Rentals, GL #9429: \$1,246,227 – **No change**, based on current trends and known factors.
 - Breakdown –
 - LS Tenants: \$1,160,206 includes; includes escalator for one tenant and rental reductions for two tenants. Staff plans to discuss future capacity with two tenants.
 - LS Daily Rentals: \$100,000 based on projections should demand increase.
 - District wide Rentals: \$50,000 based on two factors: \$23,200 for CAPRA and Jensen leases; \$25,800 based on projections should demand increase.

- Homeowner Property Tax Relief, GL #9522: \$19,000 – **No change**, based on trends; represents the District’s share of \$7,000 of cash value lost on owner occupied homes.

- Aid from Other Local Gov GL #9531: \$121,200 – **\$21,200** increase based on the potential grant award from SMUD Shine Grant for the CP Veteran’s Hall improvement.
 - Park Impact Fees (\$100,000) – O’Donnell Heritage Park improvement (Trail/Path)
 - Available for Restricted Uses, Uncommitted Balances:
 - Parkland Dedication Trust (In Lieu) Fees: \$112,334.79
 - Park Impact Fees: \$33,137.24 (need to reserve funds to cover County Admin Program Fees)

- Recreation Service Charges, GL #9646: \$724,000 – **No change**; representing revenue from programs, sports, and sponsorships (i.e., Youth Scholarship Fund and Events.) Projection based on opportunity for growth.

- Law Enforcement Services, GL #9697: \$500 – **No change**; represents District's share of citation receipts.
- Donations & Contributions, GL #9730: \$105,500 – **\$13,000** increase, representing donations from Carmichael Parks Foundation/Carmichael Kiwanis for Project Lifelong (\$3k); Rotary for the CP Veteran's Hall (\$5k); FCCC for shade in the CP Canine Corral (off-leash dog park) (\$5k).

Remaining amount denotes funds received from the Carmichael Parks Foundation, Kiwanis, Rotary for planned park projects, and/or supplies/equipment. Planned projects include:

- CP Field 1 & 2 Fence line/Backstop Renovation – joint project with Carmichael Girls Softball
 - Sutter Jensen – New Community Garden fence
 - Miscellaneous small projects – \$50k
- Insurance Proceeds, GL #9740: \$507,000 – **\$500k** increase, represents property damage loss reimbursement through CAPRI for the LSCC 800 wing restoration, the remaining \$7k reflects dividends from the insurance programs and pass-through funds received for Special Event Liability Insurance.
 - Gain on Sale of Fixed Asset, GL#9861: **\$33k** increase, representing the minimum amount anticipated from the sale of the three existing Vans used for recreation programming. These funds will offset the full cost of purchasing new replacement vans. If we trade-in the existing vans instead, the full cost of the replacement vans will be reduced by the trade-in value. Staff will pursue the method that yields the greatest cost benefit.

Expenditures –\$5,216,657, an increase of \$989,409

- Salaries and Benefits, GL # 1000 Series: \$2,795,089 – **\$48,787** increase

Changes include:

- New Admin Support position, regular part-time (20 hrs./wk.) beginning 1/1/2022 salary: \$10,775;
- Fill a vacancy for the Recreation Coordinator (Facilities), regular full-time position beginning 1/1/2022 salary: \$20,998;
- Fill vacancies in the Parks Division, net salary increase: \$28,637 – Facilities Technician filled with a Parks Maintenance Worker I (Facilities), recruitment starting now; vacant regular part-time maintenance worker recruitment starting now; vacant Parks Maintenance Worker I beginning 1/1/2022;
- Includes the cost of COVID-19 health subsidy for a separated employee through September 30, 2021.
- Net increase offset by savings realized with differences in salary both in classification and step; the new Workers Comp rates (**\$85,451** – originally budgeted \$136,928, only \$51,476.63 was needed)

Approved in the Recommended Budget:

- # of Regular FT/PT EE eligible for step increases: 10
 - Minimum Wage Increase – \$1; current rate: \$14/hr.; \$15/hr. eff. 1/1/22; following 2022, the rate will increase based on the CPI index.
 - COLA – 7% total for regular full-time positions, due to the impact of the minimum wage increase on exempt position salaries. The 7% is split into two installments, 3.5% effective 7/1/22 and remaining portion 1/1/22.
 - Benefit allocations are based on current and known rates. SCERS and Workers Compensation rates are known. Health rates are estimated with a 5% increase; SUI is based on 2020 rates.
- Services & Supplies: \$2,171,785 – **\$325,352** increase, based on current trends, known costs, and new requests. Highlights follow:
 - Advertising & Legal Notices, GL #2005: \$35,450, **\$5,750** increase for Master Plan notices, public notices, Activity Guide increase, design cost for a marketing pamphlet for the Garfield House, and job announcements; existing allocation for Activity Guide, news articles and notices
 - Education/Training Services GL #2035: \$9,500, **\$1,500** increase for access to online Staff Development software; existing allocation for EEOC, Pesticide Application, PSMMS, etc.
 - Liability Insurance, GL #2051: \$184,633, **\$19,633** increase for actual premium cost for insurance program; existing base also includes the cost of special event insurance
 - Postage, GL #2081: \$14,500, **\$1,250** increase for Master Plan Notice/mailers; existing base covers cost of postage meter lease, postage, and Activity Guide
 - Agricultural/Horticultural Services & Supplies GL #2103 & 2104: \$195k, **\$20k** increase to landscape contract and add another site for goats to graze; existing allocation covers cost of the landscape contract, tree maintenance, and the \$40k for new turf management program (seed, soil, etc.), etc.
 - Building/Carpentry Supplies, GL # 2112: \$30k, **\$5k** increase, allocation based on trends/estimates; \$6k - 10k needed for door replacements at LSCC
 - Electrical Services, GL #2131: \$9k, **\$4k** increase, allocation based on trends/estimates.
 - Land Improvement Services & Supplies, GL #2141 & 2142: \$72k, **\$25k** increase for support of the Memorial Bench, Brick and Tree Program and increased costs of purchase/installation of bollards, trash cans, benches, and pothole repair.
 - Mechanical Sys Mtn Services & Supplies, GL # 2150 & 2151: \$90k, **\$35k** increase, includes \$23k for HVAC preventative maintenance, \$10k for repairs performed on a contract basis in-lieu of recruiting a qualified position to perform the work; existing allocation includes the costs of HVAC system replacements and services.
 - Utilities, GL #s 2191 - 2195: \$597,400, **\$98,815** aggregate increase. Projections based on actual year end, trends, and anticipated rate increases in ranges of 10 – 20%.
 - Auto Maintenance Services, GL #2205: \$12,000, **\$5k** increase, estimate based on cost to repair aging park equipment.
 - Office Equip Services & Supplies, GL #2291 - 2292: \$38,100, **\$16,500** increase, purchase of equipment to support hybrid meetings, anticipated installation service

for IT changes and equipment replacement program; existing allocation covers the cost to support copiers, server, computers, peripherals, and IT services.

- Accounting/Financial Services, GL# 2505: \$30k, **\$12k** increase, anticipate additional costs for service, cost of a Procurement Card Review; existing allocation includes cost of the annual audit of financial statements, and DOF services
- Assessor's Collection Services, GL #2507: \$28k, **\$1,520** increase, estimate based on increased parcels and activity
- Environmental Services, GL# 2552: \$47,488, **\$41,488** increase, estimate based on DERA – CEQA/Fish & Game Fee for the Master Plan Update and costs for ADA improvements to sidewalks/pathways
- Other Professional Services, GL#2591: \$20k, **\$15k** increase, reflects the cost of the Deferred Maintenance Report/Plan, Compensation Study, and other consulting services
- Computer Software/Licensing, GL #2812: \$16,150, **\$4,052** increase, reflects the costs for adding Bamboo (on-boarding) software and additional features/services for Survey Monkey; existing allocation covers other software/licensing user costs users/staff across all software applications.
- Recreation Services, GL # 2851: \$188k, **\$6k** increase, to add Project Lifelong, a skateboard program for youth, \$3k to be offset through sponsorship with CPF/Kiwanis; existing allocation covers projected programming costs for instructors, coaches, and other service providers.
- Recreation Supplies, GL #2851: \$57,364, **No Change** from Recommended Budget, includes base supplies of \$42,114, plus this item list:

Kids Hangout Table Replacement	LS	\$2,500
Pee Wee Basketball Hoop Replacement	LS	1,500
Gym Chair Replacement	LS	500
Facility Rentals, Table Replacement Plan	DW	1,000
Facility Rentals, Chair Replacement Plan	DW	500
10 x 10 Branded Tent	DW	1,250
Promotional Items for Events	DW	4,000
Additional Supplies for Tree Lighting	DW	4,000
	<i>Total:</i>	\$15,250

- Other Operating Services, GL #2899: \$60,960, **\$3k** increase to cover the projected cost of bank fees for increase program activity.
- Capital Improvement Projects GL #s 4201 & 4202: \$954,270, increase of **\$616,270**, Reflects re-budgeted and new CIP funded through the general fund, park impact fees, grants, donations, and insurance proceeds. See **Exhibit C** for complete CIP Program:

STRUCTURES & IMPROVEMENTS #4201	BUDGET	FUNDING SOURCE
CP Vet's Hall - \$52,240	\$26,200	Shine Grant, Rotary, (+Assessment)
LSCC 800 Wing-Property Damage Restoration	500,000	Insurance Proceeds
Miscellaneous -Prospective Donations	25,000	Donations
<i>Total Structures & Improvements</i>	\$551,200	

OTHER IMPROVEMENTS - #4202	BUDGET	FUNDING SOURCE
CP Field 1 & 2 Fence line/Backstop Reno \$50k	\$30,000	Donations (+Assessment)
CP Dog Park (Canine Corral) Shade Structure (\$25K)	5,000	Donations (+ Assessment)
O'Donnell Heritage Park - Trail Fund	100,000	Park Impact Fees
SJ - Community Garden Fence \$65k	12,500	Donations (+Assessment)
SJ - Garfield Landscape Design & Improvement	25,000	General Fund
Miscellaneous - Prospective Donations	25,000	Donations
<i>Total Other Improvements:</i>	\$197,500	

*Note: Several of these projects use multiple funding sources, including the Assessment Fund, but not reflected in the totals for GL #s 4201 and 4202. See **Exhibit** for complete CIP Program.

- **Capital Equipment:** \$205,570, **\$59,070** increase, (\$49,070) to account for actual costs of the replacement vans (\$110,570) and options to either sell/trade-in the existing vans and (\$10k) cover cost increases for park equipment.

Recreation: Three (3) replacement vans	\$110,570
Parks:	95,000
Aerator (turf program)	
Top Dresser (turf program)	
Turf Cart	
Total Capital Equipment:	\$205,570

- **Contingency:** GL #7901 – \$500,000

Summary of Proposed Recommended Budget for FY 2021-22 General Fund 337A-Balanced Budget:

REVENUE TOTAL:	\$6,421,144	EXPENDITURES TOTAL:		\$6,421,144
Carry-over Fund Balance:	\$1,288,558	Operations:		\$4,966,874
Taxes:	2,309,580	Salaries/Benefits:	2,795,089	
Use of Money/Property:	1,312,706	Services & Supplies:	2,171,785	
Aid-Gov't Agencies/Grants:	140,200			
Charges for Service:	724,500	Capital Improvements:		748,700
Other Revenue:	612,600	Capital Equipment:		205,570
Gain - Sale of Fixed Asset:	33,000	Contingency:		500,000
Total:	\$6,421,144	Total:		\$6,421,144

Carmichael RPD Assessment Fund 337B: Total budget of \$445,198 (Exhibit B)

Since the District lost the legal challenge to the Assessment, no additional levies are being collected. The adopted budget proposal for FY 2021-22 was based on the remaining funds available from levies paid in FY2014-15 and FY2015-16 after allowable reimbursements, expenditures, and refunds. These funds are available for allocation to cover administration costs, repair and maintenance, and capital equipment and projects. Staff recommends transferring \$200,672 from Undesignated/Unrestricted Reserves into the Fund to cover the cost of Financial Advisory Services and implementation.

Revenues – \$403,408

Carry Over Fund Balance:	\$200,236*
Transfer frm Undesignated Reserves:	200,672
Projected Interest Earnings:	<u>2,500</u>
	\$403,408

ACTIVITY	AMOUNT
Levies Paid in FY2014-15:	653,718
Levies Paid in FY2015-16:	662,149
County adjustments:	-2,332
Total Levies Paid:	1,313,535
Total Interest Earnings to 6/30/21:	58,585
	1,372,120
Total Expense through FY2020-21:	-971,212
*Fund Balance FY2020-21:	400,908

Expenditures – \$403,408

Other Professional Services GL #2591: \$ 195,539
 Master Plan Update \$45,539
 Financial Advisory Services & Implementation \$150k

CIP GL #s 4201 & 4202: \$ 158,540

STRUCTURES & IMPROVEMENTS #4201	BUDGET	ADDT'L FUNDING SOURCE
CP Vet's Hall - \$52,240	\$26,040	w/Shine Grant & Rotary for \$26,200 (GF337A)
LSCC - 300 Wing West Roof - seal coat	40,000	
Total Structures & Improvements:	\$66,040	

OTHER IMPROVEMENTS - #4202	BUDGET	ADDT'L FUNDING SOURCE(S)
CP Field 1 & 2 Fence line/Backstop Reno \$50k	20,000	w/Donations (GF337A)
CP Dog Park (Canine Corral) Shade Structure \$25K	20,000	Donations FCCC (GF 337A) for \$5k
SJ - Community Garden Fence - \$65k	52,500	Donations CPF/Gardeners(GF337A) - \$12,500
Total Other Improvements:	\$92,500	

Expenditures Since Inception:

Total amount expended to 6/30/2021: **\$971,212**

Breakdown:

Plaintiff's Attorney's Fees	200,000.00
County Counsel Fees	60,803.40
Reim CRPD (eligible related election costs)	93,216.00
Net Reimbursement to taxpayers*	163,658.25
CP Ballfield #3 Fence & Gate Improvement	12,320.00
CP Bocce Ball Courts Development	11,935.49
CP Playground Project	112,218.00
CP Vets Hall Roof	49,083.00
Master Plan	46,411.62
LSCC Asphalt & Play Area Improvement	44,546.24
LSCC Gas Line Improvement	92,599.00
LSCC Gym Roof	59,621.00
SJ - Jensen Lower Parking Improvement	24,800.00
	971,212.00

<u>Original Deposit*</u>	
Deposit - SCI for reim to taxpayers	200,000.00
Net checks issued	(163,658.25)
Amount returned to the District	36,341.75

Contingency: \$49,329

Summary of Proposed Recommended Budget for FY 2021-22 General Fund 337B-Balanced Budget:

REVENUE TOTAL:	\$403,408	EXPENDITURES TOTAL:		\$403,408
Carry Over Fund Balance:	200,236	Other Professional Svc:		195,539
Release from Reserves:	200,672	Master Plan Update:	45,539	
Interest Earnings:	2,500	Financial Advisory Svc:	150,000	
		CIP:		158,540
		Contingency:		49,329
Total:	\$403,408	Total:		\$403,408

Next Steps: Staff will continue to respond to changing COVID-19 guidelines and restrictions. Staff will monitor revenue and expenditures throughout the year to remain dynamic and flexible to ensure that baseline operational needs are met.

Recommendation:

Staff and Budget Committee recommends approval of the FY2021-22 Adopted Budget Proposals by the Advisory Board for submission to Sacramento County Board of Supervisors for final approval and adoption, as presented:

General Fund 337A – a total of \$6,421,144, a balanced budget

Assessment Fund 337B – a total of \$403,408, a balanced budget

Staff and the Budget Committee approves the District's Capital Improvement Program (CIP) for FY2021-22 as outlined in **Exhibit C**, authorizing the District Administrator to initiate Request for Proposals (RFP's) as required or necessary.

**CARMICHAEL RECREATION & PARK DISTRICT
ADOPTED BUDGET PROPOSAL
GENERAL FUND 337A
FY2021-2022**

7/29/2021

**CARMICHAEL RECREATION & PARK DISTRICT
PROPOSED ADOPTED BUDGET
FY2021-2022**

ACCT NO	ACCT TITLE	2017-18 ACT YE	MID YEAR 2018-2019	2018-19 ACT YE	MID YEAR 2019-2020	2019-20 ACT YE	ADOPTED 2020-2021	MID YEAR 2020-2021	EST YE 2020- 2021	ACT YE 2020-2021	RECMNDED 2021-2022	ADOPTED 2021-2022	RECMND VS ADPTD FY2021-22	NOTES/COMMENTS
91910100	Property Taxes- Current/Secured	1,803,824	1,030,448	1,903,591	1,087,964	2,002,044	2,072,116	1,151,955	2,072,116	2,108,695	2,134,279	2,135,377	1,098	3% based-ACT YE
91910200	Property Taxes - Current/Unsecured	63,657	69,073	69,653	72,860	74,481	74,481	76,805	78,000	77,293	78,000	78,000	-	
91910300	Supplemental PT - Current	50,538	14,806	53,301	19,478	54,110	54,110	16,868	54,110	55,215	54,110	55,215	1,105	
91910400	Augmentation Fund	12,712	14,124	14,124	14,059	14,059	14,059	17,898	17,898	17,898	16,500	17,898	1,398	
91910500	Property Tax - Supplemental/Delinquent	2,275	2,784	2,784	3,023	3,023	3,023	2,761	2,761	2,761	2,800	2,800	-	
91910600	Property Tax Unitary	18,323	9,531	17,364	9,460	17,691	17,691	9,220	17,691	17,892	17,691	17,892	201	
91912000	Property Tax Redemption	97	-	80	-	101	101	-	101	154	101	154	53	
91913000	Prop Tax PR - Unsecured	1,903	530	768	752	991	991	1,354	1,500	1,639	1,500	1,639	139	
91914000	Property Tax - Penalties	363	91	364	142	343	343	323	400	605	400	605	205	
91919900	Property Tax - Other	-	-	-	-	-	-	-	-	1	-	1	-	
	OBJECT TOTAL	1,953,694	1,141,388	2,062,029	1,207,737	2,166,843	2,236,915	1,277,185	2,244,577	2,282,153	2,305,381	2,309,580	4,199	
94941000	Interest Income	2,860	88	7,971	479	8,271	2,500	299	2,500	1,228	2,500	2,500	-	
94942900	Building Rental - Other													
	LS Tenants	1,084,294	549,693	1,117,439	568,244	1,128,076	1,123,727	650,883	1,129,165	1,136,653	1,160,206	1,160,206	-	Inc to CMP only
	LS Building Rentals	110,824	71,381	191,466	96,949	143,572	75,000	(379)	47,500	9,493	100,000	100,000	-	Rec Projections
	District Wide Rentals	76,784	43,394	86,000	37,615	57,524	45,000	13,041	22,716	26,210	50,000	50,000	-	Rec Projections
	TOTAL BUILDING RENTAL - OTHER	1,271,902	664,468	1,394,905	702,808	1,329,172	1,243,727	663,544	1,199,381	1,172,356	1,310,206	1,310,206	-	
94944400	Food Service Concessions	210	-	224	105	233	-	-	-	-	-	-	-	
	OBJECT TOTAL	1,274,971	664,556	1,403,100	703,392	1,337,675	1,246,227	663,843	1,201,881	1,173,584	1,312,706	1,312,706		
95952200	Homeowner Property Tax Relief	19,976	9,734	19,467	9,530	19,060	19,000	9,423	19,000	18,847	19,000	19,000	-	
95953100	Aid from Other Local Government Agencies	106,308	(106,308)	140,352	(90,365)	(2,415)	270,086	(87,950)	138,684	407,785	100,000	121,200	21,200	O'Donnell; Shine Grant
95956900	State Aid - Other Misc Programs	-	-	-	-	-	50,000	-	204,548	204,548	-	-	-	YE - incl PerCapita Funds
	OBJECT TOTAL	126,284	(96,574)	159,819	(80,835)	16,645	339,086	(78,527)	362,232	631,179	119,000	140,200	21,200	
96964600	Recreation Service Charges	917,444	417,141	941,514	425,164	660,581	475,000	58,696	100,000	170,490	724,000	724,000	-	Rec Projections
96968000	CO Ins Prem ISF	-	8,493	-	-	2,489	-	-	-	-	-	-	-	
96969700	Law Enforcement Services	2,808	425,633	8,973	153	1,485	500	642	1,200	1,057	500	500	-	
	OBJECT TOTAL	920,252	851,267	950,487	425,317	664,554	475,500	59,338	101,200	171,546	724,500	724,500		
97970900	Taxable Sales	-	-	-	-	-	-	-	-	-	-	-	-	
97971000	Cash Overages	-	-	-	-	-	-	-	-	-	-	-	-	
97973000	Donations & Contributions	9,119	12,667	33,547	11,437	15,212	170,318	3,327.16	71,000	70,569	92,500	105,500	13,000	Small Projects/Program Donations
97974000	Insurance Proceeds	5,711	3,240	6,493	3,226	11,076	7,000	10,593.00	119,927	121,121	7,000	507,000	500,000	Incl Property Loss Reim -LSCC
97979000	Other Revenue	2,026	26	150,104	52	171	100	14,958.35	14,958	1,038	100	100	-	
97979900	Prior Year Revenue	-	-	-	-	-	-	-	-	-	-	-	-	
	OBJECT TOTAL	16,857	15,933	190,144	14,715	26,458	177,418	28,879	205,885	192,729	99,600	612,600	513,000	
98985000	Sale of Real Property	-	-	-	-	-	-	-	-	-	-	-	-	
98986100	Gain on Sale of Fixed Asset	12,213	1,251	1,251	2,213	2,213	-	-	-	-	-	33,000	33,000	Sale of existing Vans

7/29/2021

**CARMICHAEL RECREATION & PARK DISTRICT
PROPOSED ADOPTED BUDGET
FY2021-2022**

ACCT NO	ACCT TITLE	2017-18	MID YEAR	2018-19	MID YEAR	2019-20	ADOPTED	MID YEAR	EST YE 2020-	ACT YE	RECMNDED	ADOPTED	RECMND	NOTES/COMMENTS
		ACT YE	2018-2019	ACT YE	2019-2020	ACT YE	2020-2021	2020-2021	2021	2020-2021	2021-2022	2021-2022	VS ADPTD FY2021-22	
	OBJECT TOTAL	12,213	1,251	1,251	2,213	2,213	-	-	-	-	-	33,000	33,000	
	BUDGET TOTAL	4,304,270	2,152,187	4,766,830	2,272,539	4,214,389	4,475,146	1,950,717	4,115,775	4,451,191	4,561,187	5,132,586	571,399	
	FUND BALANCE	1,043,572	1,147,024	1,147,024	1,314,897	1,314,897	741,511	741,511	741,511	741,511	870,548	1,288,558	418,010	
	TRNSFR TO/FRM REST RESERVE -EQUIP	(10,000)	(20,000)	(20,000)	30,000	30,000	-	-	-	-	-	-	-	
	TOTAL PROJECTION	5,337,842	3,279,211	5,893,854	3,617,436	5,559,286	5,216,657	2,692,228	4,857,286	5,192,702	5,431,735	6,421,144	989,410	

YE Exp:	3,986,738	3,904,144	5,431,735	6,421,144	FY21-22 Exp Requests
Fund Bal:	870,548	1,288,558			

New FB

418,011 Fund Balance Increase

CARMICHAEL RECREATION & PARK DISTRICT
 PROPOSED ADOPTED BUDGET
 FY2021-2022

Combination Cost Center 933700000

ACCT NO	ACCT TITLE	2017-2018 ACT YE	MID YR 2018-2019	2018-2019 ACT YE	MID YR 2019- 2020	2019-20 ACT YE	ADOPTED 2020-2021	MID YR 2020-2021	EST YE 2020- 2021	ACT YE 2020- 2021	RECMNDED 2021-2022	ADOPTED 2021-2022	DIFF	NOTES/COMMENTS
1000's	SALARIES & EE BENEFITS:													
1110	S & W - Regular F/T & P/T	1,093,916	614,901	1,225,829	624,446	1,232,582	1,262,516	648,419	1,203,662	1,207,266	1,298,348	1,358,758	60,410	7% COLA split in half, 7/1/21 3.5% remainder 1/1/22; Fill vacancies
1122	S & W - Temp P/T	402,420	209,173	368,653	218,518	347,939	200,000	9,821	36,265	22,637	240,000	240,000	-	18950 - KHO/CAMP 3850 -SPORTS FYE20-21
	S & W - Custodial Assistants	1,075	-	-	-	-	-	-	-	-	-	-	-	Re-budget FY2019-20 FYE
	S & W - Temp P/T Building Monitors	40,608	18,383	37,664	22,314	33,891	25,000	150	11,100	150	42,000	42,000	-	Re-budget FY2019-20 Budget
1124	S & W - Board Members	-	-	-	-	-	-	-	-	-	-	-	-	-
1132	Overtime	34	118	213	235	555	1,000	74	169	178	1,000	1,000	-	-
1141	Premium Pay	100	-	150	288	200	200	-	-	-	-	-	-	-
1143	Allowances	4,224	4,896	8,232	4,440	10,056	10,656	5,328	10,656	10,656	10,656	10,656	-	-
1152	Terminal Pay	9,493	3,767	99,692	331	8,009	-	1,158	6,282	9,360	-	-	-	FYE - incl 2 positions terminal vac/cro
1210	Retirement	288,185	180,100	358,104	194,849	391,506	430,346	218,167	411,542	408,241	460,798	479,561	18,763	-
1220	OASHDI	118,881	65,079	133,005	66,616	124,871	114,701	50,453	96,157	95,125	121,788	125,756	3,968	-
1230	Group Insurance	315,630	177,491	360,955	188,242	392,247	387,709	209,273	359,910	358,499	393,217	440,853	47,636	5% increase (estimate)
1230-2	Dental	15,875	17,563	33,916	15,998	31,047	29,862	14,457	29,270	29,033	27,966	30,573	2,607	-
1230-3	Life	234	253	489	229	464	473	227	459	409	335	381	46	Voya cost - new carrier
1230-4	Vision	640	696	1,794	1,107	2,298	2,470	1,212	2,083	2,026	2,492	2,670	178	-
1240	Workers' Comp - ACP	67,981	43,752	79,186	33,712	78,503	64,199	44,939	59,384	59,384	-	-	-	-
1241	Workers' Comp	-	-	-	-	-	-	-	-	-	136,928	51,477	(85,451)	Original est/placeholder; only \$51,476.65 needed
1250	Unemployment - ACP	15,460	4,707	15,647	5,295	14,432	10,410	218	4,428	4,193	-	-	-	leaves \$85,451.35 uncommitted
1251	Unemployment	-	-	-	-	-	-	-	-	-	10,774	11,404	630	Based on 3% SUI; Current rate: 2.5%
1880	SAL & EE Benefits Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-
	OBJECT TOTAL	2,374,756	1,340,878	2,723,529	1,376,620	2,668,601	2,539,542	1,203,898	2,231,365	2,207,157	2,746,302	2,795,089	48,787	
2000's	SERVICES & SUPPLIES													
2005	Advertising & Legal Notices	21,349	9,978	20,240	9,804	21,178	16,500	1,422	6,030	4,635	29,700	35,450	5,750	MP, Recruitmt, Notices; Activity Guide, GH, Banners, Yard Signs
2015	Bluprint/Copying Service	62	16	16	44	44	2,400	-	-	293	2,400	2,400	-	-
2022	Books/Personal Supplies	431	538	538	160	160	200	-	-	-	200	200	-	-
2029	Business/Conference Expenses	16,454	8,371	9,851	3,027	6,352	10,000	1,800	3,200	2,095	10,000	10,000	-	CPRS Conference - Sacramento
2035	Education/Training Services	3,269	6,762	8,248	3,437	5,228	8,000	2,831	6,135	3,872	8,000	9,500	1,500	Pesticide; PSMMS, Staff Development; 3 NRPA Certs
2036	Education/Training Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
2038	Employee Recognition	-	-	143	-	-	-	-	-	-	-	-	-	-
2039	Transportation	2,170	1,021	2,873	992	1,392	1,800	312	1,300	559	3,000	3,400	400	-
2051	Liability Insurance - District Wide	80,937	52,232	98,129	121,385	122,899	165,000	160,930	160,930	160,930	165,000	184,633	19,633	CAPRI; Special Event Liability Insurance
2061	Memberships	5,708	5,342	6,377	5,801	7,991	8,350	4,937	7,447	6,857	8,215	8,215	-	-
2076	Office Supplies	8,207	5,565	11,369	4,455	6,373	8,700	1,819	5,000	3,927	9,400	9,777	377	-
2081	Postage	9,265	4,782	10,608	5,683	11,592	6,600	322	2,425	2,215	13,250	14,500	1,250	Activity Guide, MP, Postage Meter/postage
2085	Printing Services	119	-	-	-	-	500	22	22	157	500	1,000	500	-
2103	Agricultural/Horticultural Services	121,701	42,915	103,008	43,756	115,847	120,000	58,378	125,300	136,293	130,000	140,000	10,000	Landscape Contract, Tree Maint, Goats (2)
2104	Agricultural/Horticultural Supplies	16,531	7,032	13,400	598	3,963	5,000	1,195	3,000	3,694	45,000	55,000	10,000	Turf Mgmt Program, Herbicides, Pesticides, etc
2111	Building Maintenance Service	6,964	6,252	11,353	725	8,321	15,000	10,057	13,000	16,110	20,000	20,000	-	-
2112	Building/Carpentry Supplies	26,682	12,020	27,356	9,985	27,962	25,000	5,019	14,000	15,859	25,000	30,000	5,000	LSCC Door replacement 6-10k
2122	Chemical Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
2131	Electrical Services	2,651	-	-	-	1,935	-	10,681	10,681	10,681	5,000	9,000	4,000	Emergency electrical repairs
2132	Electrical Supplies	21,857	6,018	15,671	3,343	5,982	7,500	830	4,500	6,141	8,500	8,500	-	-
2141	Land Improvement Services	4,653	-	3,952	11,655	(1,655)	5,000	10,003	24,503	12,234	5,000	12,000	7,000	-

CARMICHAEL RECREATION & PARK DISTRICT
 PROPOSED ADOPTED BUDGET
 FY2021-2022

Combination Cost Center 9337000000

ACCT NO	ACCT TITLE	2017-2018 ACT YE	MID YR 2018-2019	2018-2019 ACT YE	MID YR 2019- 2020	2019-20 ACT YE	ADOPTED 2020-2021	MID YR 2020-2021	EST YE 2020- 2021	ACT YE 2020- 2021	RECMNDED 2021-2022	ADOPTED 2021-2022	DIFF	NOTES/COMMENTS
2142	Land Improvement Supplies	21,061	3,520	7,265	6,616	20,917	12,000	4,483	10,000	12,148	42,000	60,000	18,000	Bollards, Trash Cans, Benches, Pothole Repair
2151	Mech System Maintenance Svcs	19,196	1,387	30,367	28,302	30,147	45,000	47,908	47,908	48,083	55,000	90,000	35,000	Equip cost inc; \$33k for HVAC PM's & repair
2152	Mech System Maintenance Sup	9,765	5,942	13,055	44,234	50,012	20,000	4,626	10,000	11,763	20,000	20,000	-	
2162	Painting Supplies	3,101	1,776	3,119	663	2,075	3,500	722	1,500	1,415	3,500	3,500	-	
2167	Plumbing Services	5,182	3,818	4,838	1,320	3,945	6,000	1,411	4,000	3,047	5,000	5,000	-	
2168	Plumbing Supplies	27,504	9,933	28,751	8,852	29,523	25,000	9,855	20,000	17,452	25,000	25,000	-	
2185	Permit Charges	2,476	2,150	2,150	2,416	2,528	3,000	2,058	3,000	2,058	3,000	3,000	-	
2191	Electricity - District Wide	35,123	14,932	33,042	17,654	33,806	35,000	16,749	34,150	41,185	36,800	45,550	8,750	10% increase +
	LS - Electricity	100,354	41,273	91,742	40,628	89,584	95,000	39,141	83,050	88,607	96,450	110,250	13,800	10% increase +
2192	Natural Gas/LPG - District Wide	2,324	545	2,357	450	2,523	2,775	871	2,528	4,628	2,945	5,175	2,230	10% increase +
	LS - Natural Gas/LPB	34,452	6,180	34,806	6,570	35,030	36,750	9,771	24,983	49,606	39,125	54,600	15,475	10% increase +
2193	Refuse Collection/Disposal Service	38,615	19,455	39,216	22,755	42,293	46,000	22,027	45,740	43,080	48,930	49,050	120	
	LS - Refuse	8,515	5,176	12,350	5,396	13,768	15,050	5,426	12,850	14,007	15,500	16,500	1,000	
2195	Sewage Disposal Service	4,131	2,100	4,200	1,400	3,893	4,500	1,359	3,355	2,652	4,600	4,625	25	Non-COVID rates
	LS - Sewer	16,550	6,919	13,838	4,689	13,617	15,050	3,774	10,850	6,246	15,435	18,250	2,815	Non-COVID rates
2197	Telephone Service	33,261	15,696	34,570	16,612	36,966	37,000	18,694	35,694	39,731	37,165	44,000	6,835	MS Teams; New Internet Service
2198	Water	158,814	144,270	186,481	136,245	181,283	195,000	161,037	202,000	207,537	201,635	249,400	47,765	20% increase
2205	Auto Maintenance Services	18,426	3,278	11,662	1,452	3,082	7,500	614	6,500	7,759	7,000	12,000	5,000	Vehicles; Equipment Repair (Mowers/Tractor);
2206	Auto Maintenance Supplies	13,674	8,281	11,463	6,665	12,934	13,500	1,479	5,100	7,304	10,200	10,500	300	
2226	Expendable Tools/Inst Supplies	16,595	8,792	17,747	341	2,776	7,500	1,736	5,000	4,008	7,500	7,500	-	
2231	Fire Services									913		1,000	1,000	Divided Fire Ext Inspections frm Equip
2232	Fire Supplies	-	1,715	1,715	994	994	2,000	913	1,500	393	2,000	1,000	(1,000)	
2236	Fuel/Lubricants	17,552	8,325	18,847	8,255	15,269	16,180	4,680	11,400	11,600	17,500	17,500	-	
2252	Medical Equip Maintenance	-	160	273	71	71	-	-	-	-	-	-	-	
2261	Office Equip Maintenance Svcs	10,002	5,659	11,439	11,670	16,824	20,500	11,393	16,325	15,857	13,000	19,500	6,500	Incl. IT Equip Installation/Service
2262	Office Equip Maintenance Sup	6,830	1,898	5,140	18,874	19,784	25,000	14,256	16,000	15,288	8,600	18,600	10,000	CPU/Laptops; Tablets Sign in/out; Hybrid Mtgs
2275	Rent/Lease Equipment	8,615	5,327	8,936	10,665	19,777	25,000	7,983	17,900	13,075	22,950	22,950	-	
2291	Other Equipment Maintenance Svc	3,015	986	1,443	-	-	1,500	-	1,500	-	4,500	4,500	-	
2292	Other Equip Maintenance Sup	4,168	1,436	5,967	1,508	2,617	2,500	549	1,500	549	2,500	2,500	-	
2314	Clothing/Personal Supplies	6,677	3,731	7,802	3,388	6,845	9,060	2,433	5,000	5,476	9,060	10,000	940	Uniform contract terminated; purchase uniforms
2321	Custodial Services	84,277	35,623	91,180	43,871	91,516	100,000	27,527	58,000	48,872	110,000	110,000	-	
2322	Custodial Supplies	16,710	21,754	29,493	8,404	13,611	23,000	4,946	12,050	8,130	23,000	23,100	100	
2332	Food/Catering Supplies	821	69	212	453	1,089	1,000	-	100	-	1,800	1,800	-	Beer Garden supplies
2443	Medical Service	4,695	1,356	4,740	1,908	2,845	3,550	1,745	4,690	2,530	5,150	5,300	150	Post offer pre-employ; COVID-19 test
2444	Medical Supply	-	-	-	-	398	-	799	1,007	841	-	1,000	1,000	First Aid kits; COVID-19 related items
2505	Accounting/Financial Services	21,855	-	13,545	-	4,591	20,000	137	24,000	22,097	18,000	30,000	12,000	Audit; DOF - FA & Audits (PCard review)
2507	Assessor's Collection Services	25,435	-	25,214	-	25,696	26,480	13,168	26,336	26,336	26,480	28,000	1,520	
2541	Personnel Services	2,866	1,602	3,116	1,226	1,879	2,000	57	1,614	1,223	3,850	4,175	325	Scan and DOJ Fingerprint
2552	Environmental Services	45,900	-	9,760	10,383	27,983	-	6,000	6,000	6,000	6,000	47,488	41,488	MP DERA - CEQA/Fish & Game; ADA sidewalks/pathways
2571	Security Services	4,350	30,816	64,373	31,484	69,011	69,000	28,285	65,870	57,050	80,000	80,000	-	FEC Contract
2591	Other Professional Services	400	5,000	44,943	17,508	11,986	5,000	-	1,500	1,758	5,000	20,000	15,000	Consulting Services(KYA, TBD)
2711	DTECH Labor	-	-	-	-	-	9,248	-	2,963	-	2,963	2,963	-	COMPASS License
2811	Data Processing Services	10,475	4,575	4,395	5,645	6,413	-	1,775	2,639	3,653	9,248	10,000	752	Includes Bamboo Monthly Service
2811-01	DTECH Fee	-	-	-	-	-	10,348	-	-	-	-	-	-	
2812	Computer Software/Licensing	9,329	5,480	7,063	6,006	7,241	-	8,889	10,290	10,539	12,098	16,150	4,052	When to Work; ePact Sign in/out; Bamboo

CARMICHAEL RECREATION & PARK DISTRICT
 PROPOSED ADOPTED BUDGET
 FY2021-2022

Combination Cost Center 9337000000

ACCT NO	ACCT TITLE	2017-2018 ACT YE	MID YR 2018-2019	2018-2019 ACT YE	MID YR 2019- 2020	2019-20 ACT YE	ADOPTED 2020-2021	MID YR 2020-2021	EST YE 2020- 2021	ACT YE 2020- 2021	RECMNDED 2021-2022	ADOPTED 2021-2022	DIFF	NOTES/COMMENTS
2813	Sales Tax Adjustment-Board of Eq	-	-	-	(428)	(428)	-	-	-	-	-	-	-	
2851	Recreation Services	153,498	86,898	152,421	74,962	97,645	125,500	1,167	30,000	3,956	182,000	188,000	6,000	180,000 base plus \$2,000 eSports; \$6,000 Project Lifelong
2852	Recreation Supplies	71,945	23,059	49,613	34,719	50,908	71,000	2,755	35,000	24,324	57,364	57,364	-	42,114 base plus \$15,250 request items from list
2880	Prior Year Service & Supply	(1,430)	(900)	(1,803)	(750)	(1,371)	-	-	-	-	-	-	-	
2896	Cash/Inventory Shortages	-	-	-	-	-	-	-	-	-	-	-	-	
2898	Other Operating Supplies	-	59	64	-	59	850	-	-	-	450	450	-	
2899	Other Operating Services	23,624	11,014	24,778	23,417	20,110	24,500	4,194	10,000	7,031	23,500	26,500	3,000	Bank fees - increase activity
	PBID	30,170	17,091	32,629	16,045	32,007	34,460	16,483	32,966	32,966	34,460	34,460	-	
2911	DTECH Labor - ACP	1,839	-	6,214	-	2,758	-	-	-	2,963	-	-	-	
2912	DTECH Fee - ACP	661	661	661	-	-	-	-	-	-	-	-	-	
2921	GS Printing Services	6	-	-	-	-	10	-	-	6	10	10	-	
	OBJECT TOTAL	1,482,412	747,660	1,550,328	908,387	1,504,393	1,658,361	784,434	1,351,832	1,322,295	1,846,433	2,171,785	325,352	
4000's	FIXED ASSETS													
4201	Structures & Improvements	182,983	14,862	124,675	40,591	88,889	124,185	38,906	80,366	145,105	25,000	551,200	526,200	FY2021-22 CIP LIST
4202	Improvements Other than Buildings	89,237	46,418	65,785	196,055	473,924	383,369	205,800	312,036	266,986	167,500	197,500	30,000	FY2021-22 CIP LIST
	OBJECT TOTAL	272,219	61,280	190,460	236,646	562,811	507,554	244,706	392,402	412,091	192,500	748,700	556,200	
4301	Equipment - Prop	60,659	31,361	114,641	74,265	81,969	11,200	11,139	11,139	11,139	146,500	205,570	59,070	3 New Vans; cost offset by sale/trade-in value
	OBJECT TOTAL	60,659	31,361	114,641	74,265	81,969	11,200	11,139	11,139	11,139	146,500	205,570	59,070	Aerator, top dresser, Toro workman turfcar
59599100	Operating Transfer In			-			(48,537)			(48,537)	-	-	-	
	INTERFUND REIMBRSMNT						(48,537)			(48,537)	-	-	-	
7901	Appropriation for Contingencies	-	-	-	-	-	500,000	-	-	-	500,000	500,000	-	
	OBJECT TOTAL	-	-	-	-	-	500,000	-	-	-	500,000	500,000	-	
	BUDGET UNIT TOTAL	4,190,046	2,181,178	4,578,957	2,595,919	4,817,774	5,168,120	2,244,177	3,986,738	3,904,144	5,431,735	6,421,144	989,409	

CARMICHAEL RECREATION & PARK DISTRICT
 PROPOSED ADOPTED BUDGET
 FY2021-2022

Administration and Planning - Cost Center 9337000100

ACCT NO	ACCT TITLE	2017-18 ACT YE	2018-19 ACT YE	MID YR 2019-2020	2019-20 ACT YE	ADOPTED 2020-2021	MID YR 2020-2021	EST YE 2020-2021	ACT YE 2020-21	RECOMMND 2021-2022	ADOPTED 2021-22	FY2020-21 VS 2021-22	NOTES/COMMENTS
1000's	SALARIES & EE BENEFITS:												
1110	S & W - Regular F/T & P/T	436,941	467,538	238,234	468,297	464,623	245,610	459,331	456,793	490,538	501,313	10,775	RPT ADM 1/1/2022 - 20 HR/WK
1122	S & W - Temp P/T	7,456	4,079	-	-	-	-	-	-	-	-	-	
	S & W - Custodial Assistants												
	S & W - Temp P/T Building Monitors												
1124	S & W - Board Members												
1132	Overtime	21	-	-	-	-	-	-	-	-	-	-	
1141	Premium Pay												
1143	Allowances	3,936	5,976	3,288	7,176	7,776	3,888	7,776	7,776	7,776	7,776	-	
1152	Terminal Pay	-	29,843	-	4,667	-	-	-	-	-	-	-	
1210	Retirement	111,368	135,452	77,277	154,197	165,108	86,483	162,537	161,634	182,352	185,651	3,299	
1220	OASHDI	34,552	38,724	18,476	36,731	36,139	18,766	35,413	35,219	38,121	38,373	252	
1230	Group Insurance	74,537	86,543	56,261	116,292	109,740	62,452	105,312	105,311	115,295	120,295	5,000	
1230-2	Dental	5,125	9,872	4,859	9,243	8,532	4,266	8,532	8,532	8,532	9,243	711	
1230-3	Life	86	163	83	163	160	79	157	141	92	97	5	
1230-4	Vision	350	739	453	953	901	524	862	862	901	934	33	
1240	Workers' Comp - ACP	4,079	9,502	4,258	7,850	4,493	3,146	4,157	4,157	-	-	-	
1241	Workers' Comp	-	-	-	-	-	-	-	-	4,493	3,123	(1,370)	
1250	Unemployment - ACP	1,503	1,691	224	1,651	1,260	-	1,050	1,050	-	-	-	
1251	Unemployment	-	-	-	-	-	-	-	-	1,260	1,470	210	
1880	SAL & EE Benefits Prior Year												
	OBJECT TOTAL	679,955	790,122	403,413	807,221	798,732	425,214	785,127	781,473	849,360	868,275	18,915	
2000's	SERVICES & SUPPLIES												
2005	Advertising & Legal Notices	840	645	-	-	-	-	530	272	-	1,500	1,500	Master Pln, Recruitmnt, Notices
2015	Blueprint/Copying Service												
2022	Books/Personal Supplies	431	538	160	160	200	-	-	-	200	200	-	
2029	Business/Conference Expenses	7,659	4,427	1,794	2,618	3,500	-	-	-	3,500	3,500	-	
2035	Education/Training Services	3,269	2,869	675	617	2,000	329	2,000	735	2,000	3,500	1,500	Staff Development
2036	Education/Training Supplies												
2038	Employee Recognition	-	67	-	-	-	-	-	-	-	-	-	
2039	Transportation	1,030	931	291	658	800	312	800	559	800	1,200	400	
2051	Liability Insurance - District Wide	80,937	98,129	121,385	122,899	165,000	160,930	160,930	160,930	165,000	184,633	19,633	Actual Premium
2061	Memberships	5,113	5,197	5,186	6,961	7,050	4,472	6,247	6,247	7,050	7,050	-	
2076	Office Supplies	5,840	8,854	3,494	5,332	7,000	1,819	4,000	3,389	7,000	7,000	-	
2081	Postage	597	686	319	717	750	274	1,925	1,830	750	2,000	1,250	Master Plan
2085	Printing Services	-	-	-	-	500	-	-	-	500	750	250	
2103	Agricultural/Horticultural Services												
2104	Agricultural/Horticultural Supplies												
2111	Building Maintenance Service												
2112	Building/Carpentry Supplies												
2122	Chemical Supplies												
2131	Electrical Services												
2132	Electrical Supplies												
2141	Land Improvement Services												

CARMICHAEL RECREATION & PARK DISTRICT
 PROPOSED ADOPTED BUDGET
 FY2021-2022

Administration and Planning - Cost Center 9337000100

ACCT NO	ACCT TITLE	2017-18 ACT YE	2018-19 ACT YE	MID YR 2019-2020	2019-20 ACT YE	ADOPTED 2020-2021	MID YR 2020-2021	EST YE 2020-2021	ACT YE 2020-21	RECOMMND 2021-2022	ADOPTED 2021-22	FY2020-21 VS 2021-22	NOTES/COMMENTS
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	702	661	353	676	700	335	700	824	725	1,000	275	10% increase +
	LS - Electricity	2,007	1,835	813	1,792	1,900	783	1,900	1,772	1,950	1,950	-	10% increase +
2192	Natural Gas/LPG - District Wide	46	47	9	50	56	17	56	93	60	125	65	10% increase +
	LS - Natural Gas/LPB	689	696	131	701	735	195	735	992	750	1,100	350	10% increase +
2193	Refuse Collection/Disposal Service	747	780	450	841	920	441	920	862	950	950	-	
	LS - Refuse	173	227	86	254	300	109	300	280	375	400	25	
2195	Sewage Disposal Service	83	84	28	78	90	27	90	53	95	100	5	Non-COVID rates
	LS - Sewer	331	277	94	272	300	75	300	125	330	400	70	Non-COVID rates
2197	Telephone Service	665	691	328	739	740	354	740	751	740	1,000	260	MS Teams; New Internet Service
2198	Water	3,176	3,730	2,725	3,626	3,900	3,221	5,000	4,151	5,500	5,000	(500)	20% increase
2205	Auto Maintenance Services												
2206	Auto Maintenance Supplies												
2226	Expendable Tools/Inst Supplies												
2232	Fire Supplies												
2236	Fuel/Lubricants	15	-	-	-	-	-	-	-	-	-	-	
2252	Medical Equip Maintenance												
2261	Office Equip Maintenance Svcs	9,152	8,108	7,541	11,354	16,000	9,956	12,825	13,328	8,500	15,000	6,500	Incl. IT Equip Installation/Service
2262	Office Equip Maintenance Sup	5,627	5,140	18,874	19,505	25,000	14,256	16,000	15,288	8,000	18,000	10,000	Incl CPU/Laptop replacemnts; Hybrid Mtgs
2275	Rent/Lease Equipment	-	479	4,250	5,614	10,000	3,213	6,500	4,577	8,000	8,000	-	
2291	Other Equipment Maintenance Svc												
2292	Other Equip Maintenance Sup												
2314	Clothing/Personal Supplies												
2321	Custodial Services												
2322	Custodial Supplies	-	-	-	-	-	15	50	15	-	100	100	
2332	Food/Catering Supplies	553	83	205	741	600	-	-	-	600	600	-	
2443	Medical Service	139	-	89	89	-	-	-	-	-	150	150	
2444	Medical Supply	-	-	-	-	-	792	1,000	834	-	1,000	1,000	PPE
2505	Accounting/Financial Services	21,855	13,545	-	4,591	20,000	137	24,000	22,097	18,000	30,000	12,000	Audit; DOF - FA & Audits
2507	Assessor's Collection Services	25,435	25,214	-	25,696	26,480	13,168	26,336	26,336	26,480	28,000	1,520	
2541	Personnel Services	57	-	32	32	-	-	-	-	-	75	75	
2552	Environmental Services	45,900	9,760	10,383	27,983	-	-	-	-	-	12,488	12,488	MP DERA - CEQA/Fish & Game
2571	Security Services	3,600	52,080	24,913	58,103	62,000	28,285	63,870	57,050	65,000	65,000	-	FEC Contract
2591	Other Professional Services	400	44,943	17,508	11,986	5,000	-	1,500	1,758	5,000	20,000	15,000	Consulting Services(KYA, TBD)
2711	DTECH Labor	-	-	-	-	9,248	-	2,963	-	2,963	2,963	-	COMPASS License
2811	Data Processing Services	8,278	4,395	5,645	6,413	-	1,775	2,639	3,653	9,248	10,000	752	Includes Bamboo Monthly Service
2811-01	DTECH Fee	-	-	-	-	10,348	-	-	-	-	-	-	
2812	Computer Software/Licensing	879	6,733	5,676	6,911	-	8,689	9,940	10,339	10,348	14,000	3,652	Incl Bamboo (onboarding) Implementation

CARMICHAEL RECREATION & PARK DISTRICT
 PROPOSED ADOPTED BUDGET
 FY2021-2022

Administration and Planning - Cost Center 9337000100

ACCT NO	ACCT TITLE	2017-18 ACT YE	2018-19 ACT YE	MID YR 2019-2020	2019-20 ACT YE	ADOPTED 2020-2021	MID YR 2020-2021	EST YE 2020-2021	ACT YE 2020-21	RECOMMND 2021-2022	ADOPTED 2021-22	FY2020-21 VS 2021-22	NOTES/COMMENTS
2813	Sales Tax Adjustment-Board of Eq	-	-	(428)	(428)	-	-	-	-	-	-	-	
2851	Recreation Services												
2852	Recreation Supplies												
2880	Prior Year Service & Supply	(1,430)	(1,803)	(750)	(1,371)	-	-	-	-	-	-	-	
2896	Cash/Inventory Shortages												
2898	Other Operating Supplies	-	64	-	59	450	-	-	-	450	450	-	
2899	Other Operating Services	23,342	23,488	21,661	20,110	22,000	4,194	10,000	7,031	22,000	25,000	3,000	Bank fees - increase activity
	PBID	30,170	32,629	16,003	32,007	34,460	16,483	32,966	32,966	34,460	34,460	-	
2911	DTECH Labor - ACP	1,839	6,214	-	2,758	-	-	-	2,963	-	-	-	
2912	DTECH Fee - ACP	661	661	-	-	-	-	-	-	-	-	-	
2921	GS Printing Services	6	-	-	-	10	-	-	6	10	10	-	
	OBJECT TOTAL	290,814	363,104	269,924	381,143	438,037	274,657	397,763	382,106	417,334	508,654	91,320	
4000's	FIXED ASSETS												
4201	Structures & Improvements	182,983	124,675	40,591	88,889	124,185	38,906	80,366	145,105	25,000	551,200	526,200	LSCC 800 Wing; CP Vets Rotary/Shine
4202	Improvements Other than Buildings	89,237	65,785	196,055	473,924	383,369	205,800	312,036	266,986	167,500	197,500	30,000	Sm Projects; O'Donnell Trail; CP Fence/Backstop, Community Garden Fence
	OBJECT TOTAL	272,219	190,460	236,646	562,812	507,554	244,706	392,402	412,091	192,500	748,700	556,200	
4301	Equipment - Prop												
	OBJECT TOTAL												
59599100	Operating Transfer In					(48,537)	-	-	(48,537)	-	-	-	
	INTERFUND REIMBRSMNT					(48,537)	-	-	(48,537)	-	-	-	
7901	Appropriation for Contingencies	-	-	-	-	500,000	-	-	-	500,000	500,000	-	
	OBJECT TOTAL	-	-	-	-	500,000	-	-	-	500,000	500,000	-	
	BUDGET UNIT TOTAL	1,242,989	1,343,686	909,983	1,751,177	2,147,248	944,577	1,575,292	1,527,133	1,959,194	2,625,629	666,435	

**CARMICHAEL RECREATION & PARK DISTRICT
PROPOSED ADOPTED BUDGET
FY2021-2022**

Recreation - Cost Center 9337000200

ACCT NO	ACCT TITLE	2017-18 ACT YE	2018-19 ACT YE	MID YR 2019-2020	2019-20 ACT YE	ADOPTED 2020-2021	MID YR 2020-2021	EST YE 2020-2021	ACT YE 2020-21	RECOMMND 2021-2022	ADOPTED 2021-2022	FY2020-21 VS 2021-22	NOTES/COMMENTS
1000's	SALARIES & EE BENEFITS:												
1110	S & W - Regular F/T & P/T	267,692	310,121	182,404	360,766	364,014	185,159	335,942	344,015	355,769	376,767	20,998	RFT RC - Facilities @ 1/1/22
1122	S & W - Temp P/T	346,819	364,574	218,518	347,939	200,000	9,821	36,265	22,637	240,000	240,000	-	18950 - KHO/CAMP 3850 -SPORTS FYE20-21
	S & W - Custodial Assistants	1,075											Re-budget FY2019-20 FYE
	S & W - Temp P/T Building Monitors	40,608	37,664	22,314	33,891	25,000	150	11,100	150	42,000	42,000	-	Re-budget FY2019-20 Budget
1124	S & W - Board Members												
1132	Overtime	9	213	35	184	500	6	100	47	500	500	-	
1141	Premium Pay												
1143	Allowances		1,776	1,152	2,304	2,304	1,152	2,304	2,304	2,304	2,304	-	
1152	Terminal Pay	816	3,767	331	1,341	-	-	-	3,139	-	-	-	
1210	Retirement	69,514	89,850	53,911	110,610	119,827	60,180	110,175	112,426	123,715	130,145	6,430	
1220	OASHDI	50,181	54,932	32,523	57,072	45,272	14,953	28,972	28,344	49,004	50,610	1,606	
1230	Group Insurance	100,238	111,426	56,917	118,903	115,031	65,429	109,630	110,166	108,396	127,985	19,589	
1230-2	Dental	5,875	11,688	5,451	10,547	9,954	4,977	9,954	9,954	8,058	9,480	1,422	
1230-3	Life	80	163	79	153	148	73	146	131	147	185	38	
1230-4	Vision	31	277	237	497	567	270	526	442	589	678	89	
1240	Workers' Comp - ACP	17,675	20,588	15,137	29,831	26,321	18,425	24,347	24,347	-	-	-	
1241	Workers' Comp	-	-	-	-	-	-	-	-	34,041	13,995	(20,046)	
1250	Unemployment - ACP	11,755	11,624	5,071	10,984	7,470	99	1,978	1,624	-	-	-	
1251	Unemployment	-	-	-	-	-	-	-	-	7,834	8,044	210	
1880	SAL & EE Benefits Prior Year												
	OBJECT TOTAL	912,368	1,018,663	594,081	1,085,022	916,408	360,695	671,439	659,726	972,357	1,002,693	30,336	
2000's	SERVICES & SUPPLIES												
2005	Advertising & Legal Notices	19,934	18,840	8,979	20,103	16,500	1,172	5,000	3,839	29,450	32,450	3,000	25K Base; 1650 GH;; 3400 Banners; 2400 Yard Signs
2015	Blueprint/Copying Service												
2022	Books/Personal Supplies												
2029	Business/Conference Expenses	3,526	4,097	1,233	3,734	2,500	1,240	2,200	1,535	2,500	2,500	-	CPRS Conference - Sacramento
2035	Education/Training Services	-	375	675	1,009	2,000	637	2,000	796	2,000	2,000	-	Includes 3 NRPA Certification Programs
2036	Education/Training Supplies												
2038	Employee Recognition												
2039	Transportation	1,139	1,893	701	733	1,000	-	500	-	2,200	2,200	-	
2051	Liability Insurance - District Wide												
2061	Memberships	450	745	615	760	1,000	465	1,000	610	865	865	-	
2076	Office Supplies	2,126	2,282	921	921	1,700	-	1,000	161	2,400	2,400	-	
2081	Postage	8,668	9,922	5,324	10,875	5,850	48	500	129	12,500	12,500	-	
2085	Printing Services								135	-	200	200	
2103	Agricultural/Horticultural Services												
2104	Agricultural/Horticultural Supplies												
2111	Building Maintenance Service												
2112	Building/Carpentry Supplies												
2122	Chemical Supplies												
2131	Electrical Services												
2132	Electrical Supplies	-	-	-	-	-	-	-	-	1,000	1,000	-	Garfield House - outdoor lighting
2141	Land Improvement Services												

CARMICHAEL RECREATION & PARK DISTRICT
 PROPOSED ADOPTED BUDGET
 FY2021-2022

Recreation - Cost Center 9337000200

ACCT NO	ACCT TITLE	2017-18 ACT YE	2018-19 ACT YE	MID YR 2019-2020	2019-20 ACT YE	ADOPTED 2020-2021	MID YR 2020-2021	EST YE 2020-2021	ACT YE 2020-21	RECOMMND 2021-2022	ADOPTED 2021-2022	FY2020-21 VS 2021-22	NOTES/COMMENTS
2142	Land Improvement Supplies												
2151	Mech System Maintenance Svs												
2152	Mech System Maintenance Sup												
2162	Painting Supplies												
2167	Plumbing Services												
2168	Plumbing Supplies												
2185	Permit Charges												
2191	Electricity - District Wide	5,971	5,617	3,001	5,747	5,950	2,847	5,950	7,001	6,075	7,800	1,725	10% increase +
	LS - Electricity	17,060	15,596	6,907	15,229	16,150	6,654	16,150	15,063	16,500	18,800	2,300	10% increase +
2192	Natural Gas/LPG - District Wide	395	401	76	429	472	148	472	787	485	900	415	10% increase +
	LS - Natural Gas/LPB	5,857	5,917	1,117	5,955	6,248	1,661	6,248	8,433	6,375	9,300	2,925	10% increase +
2193	Refuse Collection/Disposal Service	7,615	6,850	4,088	7,410	7,820	3,745	7,820	7,324	7,980	8,100	120	
	LS - Refuse	1,349	2,911	1,825	3,248	2,550	922	2,550	2,381	2,625	3,600	975	
2195	Sewage Disposal Service	702	714	238	662	765	231	765	451	780	800	20	Non-COVID rates
	LS - Sewer	2,813	2,352	797	2,315	2,550	642	2,550	1,062	2,605	3,100	495	Non-COVID rates
2197	Telephone Service	5,654	5,877	3,012	6,284	6,290	4,008	6,290	8,580	6,425	8,000	1,575	MS Teams; New Internet Service
2198	Water	26,998	31,702	23,162	30,818	33,150	27,376	40,000	35,281	36,135	42,400	6,265	20% increase
2205	Auto Maintenance Services	475	3,008	361	741	2,500	-	2,000	536	2,000	2,000	-	
2206	Auto Maintenance Supplies	37	-	20	19	500	-	100	250	200	500	300	
2226	Expendable Tools/Inst Supplies												
2232	Fire Supplies												
2236	Fuel/Lubricants	4,290	4,065	1,881	2,860	2,860	61	1,400	61	4,000	4,000	-	
2252	Medical Equip Maintenance												
2261	Office Equip Maintenance Svcs	648	3,331	4,129	5,470	4,500	1,437	3,500	2,467	4,500	4,500	-	
2262	Office Equip Maintenance Sup	1,184	-	-	280	-	-	-	-	600	600	-	Tablets for Sign in/out
2275	Rent/Lease Equipment	5,987	4,741	2,710	4,469	5,000	3,962	6,400	5,624	6,950	6,950	-	Incl lift for tree lighting decorations and light poles rental
2291	Other Equipment Maintenance Svc												
2292	Other Equip Maintenance Sup	-	-	-	-	-	-	-	-	-	-	-	
2314	Clothing/Personal Supplies	27	-	-	-	-	-	-	-	-	-	-	
2321	Custodial Services												
2322	Custodial Supplies								21	-	-	-	
2332	Food/Catering Supplies	114	60	171	271	300	-	-	-	1,100	1,100	-	Beer Garden supplies
2443	Medical Service	3,734	4,606	1,819	2,605	3,400	205	3,000	990	5,000	5,000	-	Post offer pre-employ; COVID-19 test
2444	Medical Supply	-	-	-	398	-	-	-	-	-	-	-	
2505	Accounting/Financial Services												
2507	Assessor's Collection Services												
2541	Personnel Services	2,606	3,116	1,194	1,790	2,000	-	1,500	1,166	3,850	3,850	-	
2552	Environmental Services												
2571	Security Services	750	12,293	6,571	10,909	7,000	-	2,000	-	15,000	15,000	-	
2591	Other Professional Services												
2711	DTECH Labor												
2811	Data Processing Services	2,198	-	-	-	-	-	-	-	-	-	-	
2811-01	DTECH Fee												
2812	Computer Software/Licensing	-	330	330	330	-	200	350	200	1,750	2,150	400	When to Work; ePact Sign in/out software; Survey Monkey

**CARMICHAEL RECREATION & PARK DISTRICT
PROPOSED ADOPTED BUDGET
FY2021-2022**

Recreation - Cost Center 9337000200

ACCT NO	ACCT TITLE	2017-18 ACT YE	2018-19 ACT YE	MID YR 2019-2020	2019-20 ACT YE	ADOPTED 2020-2021	MID YR 2020-2021	EST YE 2020-2021	ACT YE 2020-21	RECOMMND 2021-2022	ADOPTED 2021-2022	FY2020-21 VS 2021-22	NOTES/COMMENTS
2813	Sales Tax Adjustment-Board of Eq												
2851	Recreation Services	153,498	152,421	74,962	97,645	125,500	1,167	30,000	3,956	182,000	188,000	6,000	180,000 base plus \$2,000 eSports; \$6,000 Project Lifelong
2852	Recreation Supplies	71,945	49,613	34,719	50,908	71,000	2,755	35,000	24,324	57,364	57,364	-	42,114 base plus \$15,250 request items from list
2880	Prior Year Service & Supply												
2896	Cash/Inventory Shortages												
2898	Other Operating Supplies												
2899	Other Operating Services PBID	-	768	1,714	-	2,000	-	-	-	1,000	1,000	-	
2911	DTECH Labor - ACP												
2912	DTECH Fee - ACP												
2921	GS Printing Services												
	OBJECT TOTAL	357,752	354,444	193,252	294,925	339,055	61,582	186,245	133,162	424,214	450,929	26,715	
4000's	FIXED ASSETS												
4201	Structures & Improvements												
4202	Improvements Other than Buildings												
	OBJECT TOTAL												
4301	Equipment - Prop	-	5,908	-	-	-	-	-	-	61,500	110,570	49,070	3 New Vans cost before offset by sale/trade-in value
	OBJECT TOTAL	-	5,908	-	-	-	-	-	-	61,500	110,570	49,070	
59599100	Operating Transfer In INTERFUND REIMBRMNT												
7901	Appropriation for Contingencies												
	OBJECT TOTAL												
	BUDGET UNIT TOTAL	1,270,120	1,379,015	787,333	1,379,947	1,255,463	422,277	857,684	792,887	1,458,071	1,564,192	106,121	

CARMICHAEL RECREATION & PARK DISTRICT
 PROPOSED ADOPTED BUDGET
 FY2021-2022

PARKS - Cost Center 9337000300

ACCT NO	ACCT TITLE	2017-18 ACT YE	2018-19 ACT YE	MID YR 2019- 2020	2019-20 ACT YE	ADOPTED 2020-2021	MID YR 2020-2021	EST YE 2020-2021	ACT YE 2020-21	RECOMMND 2021-2022	ADOPTED 2021-2022	FY2020-21 VS 2021-22	NOTES/COMMENTS
1000's	SALARIES & EE BENEFITS:												
1110	S & W - Regular F/T & PT	389,283	448,170	203,807	403,519	433,879	217,650	408,389	406,458	452,041	480,678	28,637	RFT - MWI -Facilities
1122	S & W - Temp P/T	48,144	-	-	-	-	-	-	-	-	-	-	RPT - MW
	S & W - Custodial Assistants												(cost offset by Facilities Tech vacancy)
	S & W - Temp P/T Building Monitors												RFT - MWI at 1/1/2022
1124	S & W - Board Members												
1132	Overtime	5	-	200	372	500	69	69	130	500	500	-	
1141	Premium Pay	100	150	288	200	200	-	-	-	-	-	-	
1143	Allowances	288	480	-	576	576	288	576	576	576	576	-	
1152	Terminal Pay	8,677	66,083	-	2,001	-	1,158	6,282	6,221	-	-	-	FYE - incl 2 positions terminal vac/cto
1210	Retirement	107,303	132,802	63,661	126,699	145,411	71,504	138,829	134,181	154,731	163,765	9,034	
1220	OASHDI	34,148	39,349	15,617	31,069	33,290	16,734	31,772	31,563	34,663	36,773	2,110	
1230	Group Insurance	140,854	162,986	75,063	157,051	162,938	81,392	144,968	143,023	169,526	192,573	23,047	
1230-2	Dental	4,875	12,356	5,688	11,258	11,376	5,214	10,784	10,547	11,376	11,850	474	
1230-3	Life	69	163	67	147	165	76	156	138	96	99	3	
1230-4	Vision	258	778	417	848	1,002	417	695	723	1,002	1,058	56	
1240	Workers' Comp - ACP	46,227	49,095	14,317	40,822	33,385	23,368	30,880	30,880	-	-	-	
1241	Workers' Comp	-	-	-	-	-	-	-	-	33,385	34,359	974	
1250	Unemployment - ACP	2,201	2,332	-	1,797	1,680	120	1,400	1,520	-	-	-	
1251	Unemployment	-	-	-	-	-	-	-	-	1,680	1,890	210	
1880	SAL & EE Benefits Prior Year												
	OBJECT TOTAL	782,433	914,744	379,126	776,358	824,402	417,989	774,799	765,957	859,576	924,121	64,545	
2000's	SERVICES & SUPPLIES												
2005	Advertising & Legal Notices	575	755	825	1,075	-	250	500	524	250	1,500	1,250	Recruitment; Notices
2015	Blueprint/Copying Service	62	16	44	44	2,400	-	-	293	2,400	2,400	-	Re-budget digitize blueprints
2022	Books/Personal Supplies												
2029	Business/Conference Expenses	5,269	1,327	-	-	4,000	560	1,000	560	4,000	4,000	-	
2035	Education/Training Services	-	5,004	2,087	3,602	4,000	1,865	2,135	2,341	4,000	4,000	-	
2036	Education/Training Supplies												
2038	Employee Recognition	-	76	-	-	-	-	-	-	-	-	-	
2039	Transportation	-	50	-	-	-	-	-	-	-	-	-	
2051	Liability Insurance - District Wide												
2061	Memberships	145	435	-	270	300	-	200	-	300	300	-	
2076	Office Supplies	241	233	40	120	-	-	-	377	-	377	377	
2081	Postage								257	-	-	-	
2085	Printing Services	119	-	-	-	-	22	22	22	-	50	50	Storm damage: \$12.3k estimate FY20-21
2103	Agricultural/Horticultural Services	121,701	103,008	43,756	115,847	120,000	58,378	125,300	136,293	130,000	140,000	10,000	Landscape Contract increase; goats (2 sites)
2104	Agricultural/Horticultural Supplies	16,531	13,400	598	3,963	5,000	1,195	3,000	3,694	45,000	55,000	10,000	40k for Turf improvement; playground fiber
2111	Building Maintenance Service	6,964	11,353	725	8,321	15,000	10,057	13,000	16,110	20,000	20,000	-	LSCC Door replacement 6-10k
2112	Building/Carpentry Supplies	26,682	27,356	9,985	27,962	25,000	5,019	14,000	15,859	25,000	30,000	5,000	Small projects - materials
2122	Chemical Supplies	-	-	-	-	-	-	-	-	-	-	-	
2131	Electrical Services	2,651	-	-	1,935	-	10,681	10,681	10,681	5,000	9,000	4,000	Emergency electrical repairs
2132	Electrical Supplies	21,857	15,671	3,343	5,982	7,500	830	4,500	6,141	7,500	7,500	-	
2141	Land Improvement Services	4,653	3,952	11,655	(1,655)	5,000	10,003	24,503	12,234	5,000	12,000	7,000	Storm damage: \$14.5k estimate FY20-21

CARMICHAEL RECREATION & PARK DISTRICT
 PROPOSED ADOPTED BUDGET
 FY2021-2022

PARKS - Cost Center 9337000300

ACCT NO	ACCT TITLE	2017-18	2018-19	MID YR	2019-20	ADOPTED	MID YR	EST YE	ACT YE	RECOMMND	ADOPTED	FY2020-21	NOTES/COMMENTS
		ACT YE	ACT YE	2020	ACT YE	2020-2021	2020-2021	2020-2021	2020-21	2021-2022	2021-2022	VS 2021-22	
2142	Land Improvement Supplies	21,061	7,265	6,616	20,917	12,000	4,483	10,000	12,148	42,000	60,000	18,000	Bollards, Trash Cans, Benches, Pothole Repair
2151	Mech System Maintenance Svcs	19,196	30,367	28,302	30,147	45,000	47,908	47,908	48,083	55,000	90,000	35,000	Equip cost inc; \$33k for HVAC PM's & repair
2152	Mech System Maintenance Sup	9,765	13,055	44,234	50,012	20,000	4,626	10,000	11,763	20,000	20,000	-	
2162	Painting Supplies	3,101	3,119	663	2,075	3,500	722	1,500	1,415	3,500	3,500	-	
2167	Plumbing Services	5,182	4,838	1,320	3,945	6,000	1,411	4,000	3,047	5,000	5,000	-	
2168	Plumbing Supplies	27,504	28,751	8,852	29,523	25,000	9,855	20,000	17,452	25,000	25,000	-	
2185	Permit Charges	2,476	2,150	2,416	2,528	3,000	2,058	3,000	2,058	3,000	3,000	-	
2191	Electricity - District Wide	28,450	26,764	14,300	27,383	28,350	13,566	27,500	33,359	30,000	36,750	6,750	10% increase +
	LS - Electricity	81,286	74,311	32,909	72,563	76,950	31,704	65,000	71,772	78,000	89,500	11,500	10% increase +
2192	Natural Gas/LPG - District Wide	1,882	1,909	364	2,044	2,247	705	2,000	3,749	2,400	4,150	1,750	10% increase +
	LS - Natural Gas/LPB	27,907	28,193	5,322	28,375	29,767	7,914	18,000	40,181	32,000	44,200	12,200	10% increase +
2193	Refuse Collection/Disposal Service	30,252	31,586	18,216	34,043	37,260	17,842	37,000	34,895	40,000	40,000	-	
	LS - Refuse	6,993	9,211	3,485	10,267	12,200	4,395	10,000	11,346	12,500	12,500	-	
2195	Sewage Disposal Service	3,346	3,402	1,134	3,154	3,645	1,101	2,500	2,148	3,725	3,725	-	Non-COVID rates
	LS - Sewer	13,405	11,209	3,798	11,030	12,200	3,057	8,000	5,059	12,500	14,750	2,250	Non-COVID rates
2197	Telephone Service	26,941	28,002	13,272	29,943	29,970	14,332	28,664	30,400	30,000	35,000	5,000	MS Teams; New Internet Service
2198	Water	128,639	151,050	110,358	146,839	157,950	130,440	157,000	168,105	160,000	202,000	42,000	20% increase
2205	Auto Maintenance Services	17,951	8,655	1,091	2,341	5,000	614	4,500	7,224	5,000	10,000	5,000	Vehicles; Equipment Repair (Mowers/Tractor);
2206	Auto Maintenance Supplies	13,637	11,463	6,645	12,915	13,000	1,479	5,000	7,054	10,000	10,000	-	
2226	Expendable Tools/Inst Supplies	16,595	17,747	341	2,776	7,500	1,736	5,000	4,008	7,500	7,500	-	
2231	Fire Services	-	-	-	-	-	-	-	913	-	1,000	1,000	Divided Fire Ext Inspections frm Equip
2232	Fire Supplies	-	1,715	994	994	2,000	913	1,500	393	2,000	1,000	(1,000)	
2236	Fuel/Lubricants	13,247	14,781	6,374	12,409	13,320	4,620	10,000	11,539	13,500	13,500	-	
2252	Medical Equip Maintenance	-	273	71	71	-	-	-	-	-	-	-	
2261	Office Equip Maintenance Svcs	203	-	-	-	-	-	-	63	-	-	-	
2262	Office Equip Maintenance Sup	18	-	-	-	-	-	-	-	-	-	-	
2275	Rent/Lease Equipment	2,628	3,716	3,704	9,694	10,000	809	5,000	2,875	8,000	8,000	-	
2291	Other Equipment Maintenance Svc	3,015	1,443	-	-	1,500	-	1,500	-	4,500	4,500	-	4200 Fire alarm inspection
2292	Other Equip Maintenance Sup	4,168	5,967	1,508	2,617	2,500	549	1,500	549	2,500	2,500	-	
2314	Clothing/Personal Supplies	6,650	7,802	3,388	6,845	9,060	2,433	5,000	5,476	9,060	10,000	940	Contract term; purchase uniforms
2321	Custodial Services	84,277	91,180	43,871	91,516	100,000	27,527	58,000	48,872	110,000	110,000	-	Janitorial Contract increase
2322	Custodial Supplies	16,710	29,493	8,404	13,611	23,000	4,930	12,000	8,093	23,000	23,000	-	
2332	Food/Catering Supplies	154	68	-	77	100	-	100	-	100	100	-	
2443	Medical Service	822	134	77	151	150	1,540	1,690	1,540	150	150	-	
2444	Medical Supply	-	-	-	-	-	7	7	7	-	-	-	
2505	Accounting/Financial Services												
2507	Assessor's Collection Services												
2541	Personnel Services	203	-	-	57	-	57	114	57	-	250	250	Background Checks
2552	Environmental Services	-	-	-	-	-	6,000	6,000	6,000	6,000	35,000	29,000	ADA - sidewalks/pathways at various locations
2571	Security Services												
2591	Other Professional Services												
2711	DTECH Labor												
2811	Data Processing Services												
2811-01	DTECH Fee												
2812	Computer Software/Licensing	8,450	-	-	-	-	-	-	-	-	-	-	

CARMICHAEL RECREATION & PARK DISTRICT
 PROPOSED ADOPTED BUDGET
 FY2021-2022

PARKS - Cost Center 9337000300

ACCT NO	ACCT TITLE	2017-18 ACT YE	2018-19 ACT YE	MID YR 2019- 2020	2019-20 ACT YE	ADOPTED 2020-2021	MID YR 2020-2021	EST YE 2020-2021	ACT YE 2020-21	RECOMMND 2021-2022	ADOPTED 2021-2022	FY2020-21 VS 2021-22	NOTES/COMMENTS
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	-	-	-	-	400	-	-	-	-	-	-	
2899	Other Operating Services PBID	282	523	42	-	500	-	-	-	500	500	-	
2911	DTECH Labor - ACP												
2912	DTECH Fee - ACP												
2921	GS Printing Services												
	OBJECT TOTAL	833,846	832,779	445,125	828,325	881,269	448,195	767,824	807,027	1,004,885	1,212,202	207,317	
4000's	FIXED ASSETS												
4201	Structures & Improvements												
4202	Improvements Other than Buildings												
	OBJECT TOTAL												
4301	Equipment - Prop	60,659	108,733	74,265	81,969	11,200	11,139	11,139	11,139	85,000	95,000	10,000	Aerator, top dresser, Toro workman turfcart
	OBJECT TOTAL	60,659	108,733	74,265	81,969	11,200	11,139	11,139	11,139	85,000	95,000	10,000	
59599100	Operating Transfer In INTERFUND REIMBRMNT												
7901	Appropriation for Contingencies												
	OBJECT TOTAL												
	BUDGET UNIT TOTAL	1,676,937	1,856,256	898,517	1,686,651	1,716,871	877,323	1,553,762	1,584,123	1,949,461	2,231,323	281,862	

PROPOSED ADOPTED BUDGET
ASSESSMENT FUND - 337B
FY2021-22

**CARMICHAEL RPD - PARKS MAINTENANCE AND RECREATION IMPROVEMENT DISTRICT
PROPOSED ADOPTED BUDGET
FY 2021-2022**

Fund 337B

REVENUE

ACCT NO	ACCT TITLE	2014-15 ACT YE	2015-16 ACT YE	2016-17 ACT YE	2017-18 ACT YE	2018-19 ACT YE	2019-20 ACT YE	2020-21 ADOPTED	2020-21 EST YE	2020-21 ACT YE	2021-22 RECMD	2021-22 ADOPTED	RECMD VS ADOPTED	NOTES/COMMENTS
94941000	Interest Income	533	4,577	8,834	11,052	16,815	13,342	10,000	10,000	3,432	10,000	2,500	(7,500)	
	OBJECT TOTAL	533	4,577	8,834	11,052	16,815	13,342	10,000	10,000	3,432	10,000	2,500	(7,500)	
95953100	Aid from Other Local Government	-	-	-	-	-	-	-	-	-	-	-	-	
	OBJECT TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	
96960300	Special Assessment	-	-	(1,000)	(1,332)	-	-	-	-	-	-	-	-	
	OBJECT TOTAL	-	-	(1,000)	(1,332)	-	-	-	-	-	-	-	-	
97976200	Assessment Fees	653,718	662,149	-	-	-	-	-	-	-	-	-	-	No new direct levy
97979000	Other Revenue	-	-	-	-	-	-	-	-	-	-	-	-	
97979900	Prior Year Revenue	-	-	-	-	-	-	-	-	-	-	-	-	
	OBJECT TOTAL	653,718	662,149	-	-	-	-	-	-	-	-	-	-	
	BUDGET TOTAL	654,251	666,726	7,834	9,720	16,815	13,342	10,000	10,000	3,432	10,000	2,500	(7,500)	
	FUND BALANCE	-	654,251	1,320,977	774,791	784,511	725,450	635,870	435,198	435,198	224,848	200,236	(24,612)	
	TRNSFR TO/FRM UNRESTRICTED RESERVES	-	-	-	-	-	-	(200,672)	-	-	-	200,672	200,672	Reserves Release
	TOTAL PROJECTION	654,251	1,320,977	1,328,811	784,511	801,326	738,792	445,198	445,198	438,630	234,848	403,408	168,560	

Levies pd for FY2014-15 were eligible for reimbursement thru FY2017-18.

Levies pd for FY2015-16 eligible for reimbursement thru FY2018-19.

HISTORY OF ASSESSMENT LEVY REVENUE AND FUND BALANCE FROM INCEPTION

<u>Activity</u>	<u>Amount</u>
Levies Paid in FY2014-15:	653,718
Levies Paid in FY2015-16:	662,149
County adjustments:	<u>-2,332</u>
Total Levies Paid:	1,313,535
Total Interest Earnings to 6/30/21:	<u>58,585</u>
	1,372,120
Total Expense through FY2020-21:	<u>-971,212</u>
Fund Balance FY2020-21:	400,908
(incl Unrestricted Reserves)	

**CARMICHAEL RPD - PARKS AND RECREATION IMPROVEMENT DISTRICT
PROPOSED ADOPTED BUDGET
FY 2021-2022**

Fund 337B

EXPENDITURES

ACCT NO	ACCT TITLE	2014-15 ACT YE	2015-16 ACT YE	2016-17 ACT YE	2017-18 ACT YE	2018-19 ACT YE	2019-20 ACT YE	2020-21 ADOPTED	2020-21 EST YE	2020-21 ACT YE	2021-22 RECMD	2021-22 ADOPTED	RECMD VS ADOPTED	NOTES/COMMENTS
2000's	SERVICES & SUPPLIES													
20253100	Legal Services	-	-	260,803	-	-	-	-	-	-	-	-	-	
20257100	Security Services	-	-	-	-	-	-	-	-	-	-	-	-	
20259100	Other Professional Services	-	-	-	-	-	8,178	83,773	27,646	38,234	56,127	195,539	139,412	Master Plan; Financial Advisory Services
20289900	Other Operating Services	-	-	93,216	-	-	-	-	-	-	-	-	-	
	OBJECT TOTAL	-	-	354,019	-	-	8,178	83,773	27,646	38,234	56,127	195,539	139,412	
3000's	INTEREST & ASSESSMENT								46,412					
30342000	Reimb Payment	-	-	200,000	-	(36,342)	-	-	-	-	-	-	-	
		-	-	200,000	-	(36,342)	-	-	-	-	-	-	-	
4000's	FIXED ASSETS													
42420100	Structures and Buildings	-	-	-	-	112,218	94,744	-	106,559	106,559	66,040	66,040	-	Rebudget CP Vet's Hall; New-LSCC 300 Wing Roof
42420200	Improvements Other than Buildings	-	-	-	-	-	-	216,008	86,145	45,064	78,954	92,500	13,546	Rebudget Ballfield; Comnity Garden Fnc; Dog Park
	OBJECT TOTAL	-	-	-	-	112,218	94,744	216,008	192,704	151,623	144,994	158,540	13,546	
43430100	Other Equipment	-	-	-	-	-	-	-	-	-	-	-	-	
	OBJECT TOTAL	-	-	-	-	-	-	-	-	-	-	-	-	
50598000	Operating Trans Out	-	-	-	-	-	-	48,537	-	48,537	-	-	-	
	INTERFUND CHARGES	-	-	-	-	-	-	48,537	-	48,537	-	-	-	
79790100	Appropriation for Contingencies	-	-	-	-	-	-	96,880	-	-	33,727	49,329	15,602	s/b no more than 15% = \$60,511
	OBJECT TOTAL	-	-	-	-	-	-	96,880	-	-	33,727	49,329	15,602	
	BUDGET UNIT TOTAL	-	-	554,019	-	75,876	102,922	445,198	220,350	238,395	234,848	403,408	168,560	

Refund of \$36,342 issued from the \$200k deposit set aside for reimbursements on Levies pd for FY2014-15. The levies pd were eligible for reimbursement thru FY2017-18. Levies pd for FY2015-16 were eligible for reimbursement thru FY2018-19.

The Assessment Funds are now released, without restriction. The original intent was to cover election related costs, administrative costs, maintenance, repair, and CIP.

Total amount expended to 6/30/2021: **\$971,212**

Breakdown:

Plaintiff's Attorney's Fees	200,000.00
County Counsel Fees	60,803.40
Reim CRPD (eligible related election costs)	93,216.00
Net Reimbursement to tax payers*	163,658.25
CP Ballfield #3 Fence & Gate Improvement	12,320.00
CP Bocce Ball Courts Development	11,935.49
CP Playground Project	112,218.00
CP Vets Hall Roof	49,083.00
Master Plan	46,411.62
LSCC Ashpalt & Play Area Improvement	44,546.24
LSCC Gas Line Improvement	92,599.00
LSCC Gym Roof	59,621.00
SJ - Jensen Lower Parking Improvement	24,800.00
	<u>971,212.00</u>

Original Deposit*

Deposit - SCI for reim to tax payers	200,000.00
Net checks issued	<u>(163,658.25)</u>
Amount returned to the District	36,341.75

CAPITAL EQUIPMENT & IMPROVEMENT PROJECTS
GENERAL FUND 337A
FY2021-22

ACCOUNT/DESCRIPTION	RECMND BUDGET FY2021-22	ADOPTED BUDGET FY2021-22	RECMND VS ADOPTED	COMMENTS
43430100 - CAPITAL EQUIPMENT				
Three (3) replacement vans	61,500	110,570	49,070	Recreation Division; Cost will be offset by either Surplus Sale/trade-in of existing Vans
Aerator (turf program)				
Top Dresser (turf program)	85,000	95,000	10,000	Parks Division; \$95k Budget includes the cost for all the Equipment
Turf Cart				
Total Capital Equipment:	146,500	205,570	59,070	
42420100 - STRUCTURES & IMPROVEMENTS				
CP Vet's Hall - (scaled dwn) <i>GF - Rotary/Shine/ 337B</i>	0	26,200	26,200	AC \$11K - \$5K North Rm flooring/paint; landscape \$3k
LSCC 800 Wing - Property Damage Restoration	0	500,000	500,000	Funded by Insurance Proceeds
Miscellaneous Project(s) - Prospective Donations <i>GF</i>	25,000	25,000	0	Used for Small Projects by Donations or Contingency for funded CIP
Total Structures & Improvements:	25,000	551,200	526,200	
42420200 - OTHER IMPROVEMENTS				
CP Field 1 & 2 Fenceline/Backstop Reno <i>GF/337B</i>	30,000	30,000	0	Represents Donations funding; Total Project cost: \$50k; Residual funded through 337B
CP Dog Park (Canine Corral) Shade Structure <i>GF/337B</i>	0	5,000	5,000	Represents Donations funding; Total Project Cost: \$25k; Residual funded through 337B
Garfield House Landscape Improvement	0	25,000	25,000	Design, Landscape, and Amenities
O'Donnell Heritage Park - Trail <i>Fund 337i</i>	100,000	100,000	0	Re-budget; Funded by 337I Park Impact Fees
SJ - Community Garden Fence <i>GF/337B</i>	12,500	12,500	0	Represents Donation funding for 8' galvanized fence; Total Project cost: \$65k; Residual funded through 337B
Miscellaneous Project(s) - Prospective Donations <i>GF</i>	25,000	25,000	0	Used for Small Projects by Donations or Contingency for funded CIP
Total Other Improvements:	167,500	197,500	30,000	
TOTAL CIP:	192,500	748,700	556,200	
TOTAL CAPITAL EQUIP & CIP BUDGETED FY2021-22:	339,000	954,270	615,270	

**CARMICHAEL RECREATION AND PARK DISTRICT
CAPITAL IMPROVEMENT PROJECTS
ASSESSMENT FUND 337B
FY2021-2022**

ACCOUNT/DESCRIPTION	RECMND BUDGET FY2021-22	ADOPTED BUDGET FY2021-22	RECMND VS ADOPTED	COMMENTS
42420100 - STRUCTURES & IMPROVEMENTS				
CP Vet's Hall - (scaled dwn) <i>Fund 337B</i>	26,040	26,040	0	AC \$11K - \$5K North Rm flooring/paint; landscape \$3k
LSCC - 300 Wing West Roof silicone coating	40,000	40,000	0	Fund 337B
Total Structures & Improvements:	66,040	66,040	0	
42420200 - OTHER IMPROVEMENTS				
CP Field 1 & 2 Fenceline/Backstop Reno <i>337B/GF</i>	15,000	20,000	5,000	Represents CRPD amount; Total Project cost: \$50k; Residual funded through Donations 337A
CP Dog Park - <i>337B/GF</i>	16,454	20,000	3,546	Represents CRPD amount; Total Project Cost: \$25k; Residual funded through Donations \$5k
SJ - Community Garden Fence <i>337B/GF</i>	47,500	52,500	5,000	Represents CRPD amount for 8' galvanized fence; Total Project cost: \$65k; Residual funded through Donations 337A
Total Other Improvements:	78,954	92,500	13,546	
TOTAL CIP:	144,994	158,540	13,546	