

Memo

Carmichael



RECREATION AND
PARK DISTRICT

To: Advisory Board of Directors

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

Date: August 18, 2022

Subject: FY2022-23 Budget Revision for Fund 337A –
Request for Ratification/Approval for total Budget of \$7,364,406

Introduction/Background:

At the August 4, 2022 Special Meeting the Advisory Board approved a total budget proposal for Fund 337A in the amount of \$7,304,406.

- In the Services & Supplies, the proposal included a negative value in the GL #2880 Prior Year S & S for pending reimbursements to abate a prior year expense. The County will not recognize a negative budget allocation.
- During the presentation of the CIP list of projects, the Shade Structure(s) while approved had been inadvertently left out of the allocations.

Discussion:

To address the negative value in Services & Supplies, Staff adjusted the following line items:

- GL #2880, eliminated the negative value -\$19,004
- GL #2889, reduced the allocation by \$19,004

This adjustment does not change the overall allocation for Services & Supplies which stands at \$2,238,879.

To account for the Shade Structure in the CIP approved list of the projects, Staff adjusted the following line items:

- GL #95953100, augmented by \$60k from Park Impact Fees
- GL #4202, increased the allocation by \$60k to include Shade Structure(s) cost
- Added the Project to the CIP List of Projects for FY2022-23 for Fund 337A, for a total CIP Budget of \$1,328,400

Attached are the updated spreadsheets.

Recommendation:

Staff recommends ratification/approval of these changes to the FY2022-23 Budget Proposal for Fund 337A; a new total budget amount of \$7,364,406; the addition for Shade Structure(s) on the CIP List of projects for FY2022-23.

**CARMICHAEL RECREATION & PARK DISTRICT
ADOPTED BUDGET PROPOSAL
GENERAL FUND - FUND 337A
FOR FY2022-23**

**CARMICHAEL RECREATION & PARK DISTRICT
ADOPTED BUDGET PROPOSAL
FY2022-2023**

REVENUES - FUND 337A

ACCT NO	ACCT TITLE	ADOPTED 2021-2022	EST YE 2021- 2022	ACTUAL 2021-2022	RECMD 2022- 23	ADOPTED 2022-23	ADOPTED vs RECMD	NOTES/COMMENTS
91910100	Property Taxes- Current/Secured	2,135,377	2,166,234	2,209,627	2,224,000	2,275,900	51,900	Approx 3%+ Trend
91910200	Property Taxes - Current/Unsecured	78,000	78,000	76,414	78,000	76,414	(1,586)	
91910300	Supplemental PT - Current	55,215	55,215	81,049	55,215	81,049	25,834	
91910400	Augmentation Fund	17,898	15,893	15,893	15,893	15,893	0	
91910500	Property Tax - Supplemental/Delinquent	2,800	2,846	2,846	2,846	2,846	0	
91910600	Property Tax Unitary	17,892	17,892	18,848	18,200	18,848	648	
91912000	Property Tax Redemption	154	154	205	154	205	51	
91913000	Prop Tax PR - Unsecured	1,639	1,100	1,622	1,100	1,622	522	
91914000	Property Tax - Penalties	605	605	973	640	973	333	
91919900	Property Tax - Other	1	1		1		(1)	
OBJECT TOTAL		2,309,580	2,337,940	2,407,477	2,396,049	2,473,750	77,702	FY2021-22 69,538 YE Est v Act
94941000	Interest Income	2,500	2,500	3,803	2,500	3,000	500	Inc Lease Escalator+ Trust trnsfr Prep for Inc Rentals " "
94942900	Building Rental - Other							
	LS Tenants	1,160,206	1,186,494	1,186,494	1,253,876	1,263,327	9,451	
	LS Building Rentals	100,000	70,000	97,915	105,000	110,000	5,000	
	District Wide Rentals	50,000	54,000	79,015	60,000	80,000	20,000	
	TOTAL BUILDING RENTAL - OTHER	1,310,206	1,310,494	1,363,424	1,418,876	1,453,327	34,451	
94944400	Food Service Concessions	-	-	-	-	-	-	FY2021-22
OBJECT TOTAL		1,312,706	1,312,994	1,367,228	1,421,376	1,456,327	69,402	54,234 YE Est v Act
95952200	Homeowner Property Tax Relief	19,000	18,694	18,694	17,989	18,000	11	Trend
95953000	Intergovernmental Revenue	-	8,500	8,500	-	-	-	CO Esmnt FY2021-22
95953100	Aid from Other Local Government Agencies	121,200	70,192	19,776	165,000	523,591	358,591	Park Fees CIP funding
95956900	State Aid - Other Misc Programs	-	-	-	-	-	-	
95959700	Federal Tax Credit	-	4,798	4,798	-	-	-	COVID19 Relief FY2021-22
OBJECT TOTAL		140,200	102,184	51,768	182,989	541,591	358,602	-

**CARMICHAEL RECREATION & PARK DISTRICT
ADOPTED BUDGET PROPOSAL
FY2022-2023**

REVENUES - FUND 337A

ACCT NO	ACCT TITLE	ADOPTED 2021-2022	EST YE 2021- 2022	ACTUAL 2021-2022	RECMD 2022- 23	ADOPTED 2022-23	ADOPTED vs RECMD	NOTES/COMMENTS
96964600	Recreation Service Charges	724,000	385,000	454,603	724,000	724,000	-	Prep for Inc Programs
96968000	CO Ins Prem ISF	-	-	-	-	-	-	
96969700	Law Enforcement Services	500	750	1,351	750	750	-	
OBJECT TOTAL		724,500	385,750	455,955	724,750	724,750	-	FY2021-22 70,205 YE Est v Act 193,976 REV GRWTH
97970900	Taxable Sales	-						
97971000	Cash Overages	-					FY2021-22	Donations -Rotary,Shine, GH,SJFnc
97973000	Donations & Contributions	105,500	71,819	75,663	55,000	55,000	-	Small CIP FY2022-23
97974000	Insurance Proceeds	507,000	514,500	(67,541)	715,000	907,098	192,098	Prop Loss,Dvdnds;Rtn Prem
97979000	Other Revenue	100	518	531	500	500	-	
97979900	Prior Year Revenue	-	-	-	-	-	-	
OBJECT TOTAL		612,600	586,837	8,653	770,500	962,598	192,098	
98986100	Gain on Sale of Fixed Asset	33,000	11,500	11,500	33,000	30,000	(3,000)	2 Vans
OBJECT TOTAL		33,000	11,500	11,500	33,000	30,000	(3,000)	
BUDGET TOTAL		5,132,586	4,737,205	4,302,580	5,528,664	6,189,017	660,353	
FUND BALANCE		1,288,558	1,288,558	1,288,558	1,157,588	1,175,390	17,801	
TRNSFR TO/FRM REST RESERVE -EQUIP								
TOTAL PROJECTION		6,421,144	6,025,763	5,591,138	6,686,252	7,364,406	678,154	
			4,868,174	4,415,748	6,686,252	7,364,406	EXPENDITURES	
			1,157,588	1,175,390	(0)	(0)		

CARMICHAEL RECREATION & PARK DISTRICT
ADOPTED BUDGET PROPOSAL
FY2022-2023

EXPENDITURES - FUND 337A *Combination*

ACCT NO	ACCT TITLE	ADOPTED 2021-2022	EST YE 2021-22	ACT YE 2021-22	RECMD 2022-23	ADOPTED 2022-23	ADOPTED vs RECMD	NOTES/COMMENTS
1000's	SALARIES & EE BENEFITS:							4% COLA retro to 7/1/22
1110	S & W - Regular F/T	1,358,758	1,240,050	1,212,812	1,448,299	1,579,480	131,181	Add RPT Adm Support 10/1/22; RFT Analyst(Gen)/Fin Sup 1/1/23
1122	S & W - Temp P/T	240,000	130,000	118,093	251,661	251,661	-	Add RFT RC(Facilities) 10/1/23; Lead 1/1/23, Backfill MW
	S & W - Custodial Assistants	-	-	-	-	-	-	Provision for Add'l Programming, Revenue match
	S & W - Temp P/T Building Monitors	42,000	21,000	25,096	42,000	53,432	11,432	" " "
1124	S & W - Board Members	-	-	-	-	-	-	
1130	Overtime	1,000	600	164	1,000	1,000	-	Estimated; Non-exempt mandatory
1141	Premium Pay	-	-	-	-	-	-	
1143	Allowances	10,656	10,656	10,560	10,656	10,656	-	Mileage Stipend; DA auto allow/bus exp
1152	Terminal Pay	-	17,528	21,000	-	-	-	Accrual payout when EE separates from CRPD
1210	Retirement	479,561	443,863	430,160	536,119	543,595	7,476	FY2022-23 Actual SCERS Rates
1220	OASHDI	125,756	106,729	106,019	134,152	144,468	10,316	7.65% of Gross Salaries
1230	Group Insurance	440,853	372,221	365,243	427,865	499,417	71,552	Based on New rates approx 5% inc 1/1/23; new census
1230-2	Dental	30,573	27,116	26,900	31,218	34,253	3,035	Based on EE census
1230-3	Life	381	251	248	284	306	22	" "
1230-4	Vision	2,670	2,279	2,012	2,645	3,060	415	" "
1241	Workers' Comp	51,477	51,477	51,477	51,477	56,897	5,420	Based on New Rates info
1251	Unemployment	11,404	5,971	6,594	10,137	10,707	570	Based on 2022 Rate 3%
1880	SAL & EE Benefits Prior Year			2,542				
	OBJECT TOTAL	2,795,089	2,429,741	2,378,917	2,947,513	3,188,932	241,419	50,824.21
2000's	SERVICES & SUPPLIES							View Division Breakdown Notes
2005	Advertising & Legal Notices	35,450	29,650	27,554	31,800	31,800	-	
2015	Blueprint/Copying Service	2,400	2,300	25	-	-	-	
2022	Books/Personal Supplies	200	200	-	200	200	-	
2029	Business/Conference Expenses	10,000	7,100	2,479	5,000	5,000	-	
2035	Education/Training Services	9,500	4,250	1,845	7,500	7,500	-	
2036	Education/Training Supplies	-	-	-	-	-	-	
2038	Employee Recognition	-	59	100	200	200	-	
2039	Transportation	3,400	510	597	2,700	2,700	-	
2051	Liability Insurance - District Wide	184,633	185,484	185,594	190,000	213,283	23,283	
2061	Memberships	8,215	8,150	7,096	8,220	8,670	450	
2076	Office Supplies	9,777	7,515	4,814	10,017	10,017	-	
2081	Postage	14,500	14,707	14,472	14,425	14,425	-	
2085	Printing Services	1,000	375	31	1,025	1,025	-	
2103	Agricultural/Horticultural Services	140,000	115,000	142,449	145,000	165,000	20,000	
2104	Agricultural/Horticultural Supplies	55,000	7,500	2,864	35,000	75,000	40,000	
2111	Building Maintenance Service	20,000	59,365	19,822	20,000	20,000	-	
2112	Building/Carpentry Supplies	30,000	9,000	9,386	30,000	30,000	-	
2122	Chemical Supplies	-	-	-	-	-	-	
2131	Electrical Services	9,000	5,000	19,878	7,000	9,000	2,000	
2132	Electrical Supplies	8,500	7,500	7,086	8,500	8,500	-	

CARMICHAEL RECREATION & PARK DISTRICT
ADOPTED BUDGET PROPOSAL
FY2022-2023

EXPENDITURES - FUND 337A *Combination*

ACCT NO	ACCT TITLE	ADOPTED 2021-2022	EST YE 2021-22	ACT YE 2021-22	RECMD 2022-23	ADOPTED 2022-23	ADOPTED vs RECMD	NOTES/COMMENTS
2141	Land Improvement Services	12,000	17,500	25,087	15,000	15,000	-	
2142	Land Improvement Supplies	60,000	36,000	42,617	40,000	40,000	-	
2151	Mech System Maintenance Svcs	90,000	105,000	118,815	115,000	140,000	25,000	
2152	Mech System Maintenance Sup	20,000	12,000	11,272	20,000	20,000	-	
2162	Painting Supplies	3,500	3,000	2,920	3,500	3,500	-	
2167	Plumbing Services	5,000	5,500	7,150	6,500	6,500	-	
2168	Plumbing Supplies	25,000	12,000	8,434	20,000	20,000	-	
2185	Permit Charges	3,000	3,000	2,205	3,000	3,000	-	
2191	Electricity - District Wide	45,550	33,800	33,991	48,976	37,300	(11,676)	7% INC + (SMUD - 2% in 2023)
	LS - Electricity	110,250	103,250	105,428	111,165	113,457	2,292	
2192	Natural Gas/LPG - District Wide	5,175	3,928	7,072	5,546	8,344	2,798	18% INC + (PG&E 2023)
	LS - Natural Gas/LPB	54,600	41,702	92,252	54,808	108,858	54,050	
2193	Refuse Collection/Disposal Service	49,050	44,104	39,441	48,127	48,127	-	County increase
	LS - Refuse	16,500	13,631	15,491	16,639	17,350	711	increase for required add'l services
2195	Sewage Disposal Service	4,625	3,963	4,168	4,491	4,610	119	Trend
	LS - Sewer	18,250	16,385	16,375	17,683	17,683	-	
2197	Telephone Service	44,000	44,659	45,777	44,160	46,660	2,500	
2198	Water	249,400	271,027	211,046	289,100	247,100	(42,000)	10% increase in utility from Water District
2205	Auto Maintenance Services	12,000	8,000	7,330	11,000	11,000	-	
2206	Auto Maintenance Supplies	10,500	10,500	9,985	10,500	10,500	-	
2226	Expendable Tools/Inst Supplies <i>AAR</i>	7,500	5,500	4,228	6,500	6,500	-	
2231	Fire Services	1,000	1,501	1,696	1,000	1,700	700	
2232	Fire Supplies	1,000	200	28	1,000	1,000	-	
2236	Fuel/Lubricants	17,500	16,000	17,332	17,500	20,000	2,500	
2261	Office Equip Maintenance Svcs	19,500	11,500	9,777	16,500	16,500	-	
2262	Office Equip Maintenance Sup	18,600	12,600	16,607	15,835	15,835	-	
2275	Rent/Lease Equipment	22,950	13,550	12,282	19,645	19,645	-	
2291	Other Equipment Maintenance Svc	4,500	3,800	-	4,500	4,500	-	
2292	Other Equip Maintenance Sup	2,500	500	-	2,500	2,500	-	
2314	Clothing/Personal Supplies	10,000	5,000	4,864	6,000	6,000	-	
2321	Custodial Services	110,000	60,000	68,404	87,150	87,150	-	
2322	Custodial Supplies	23,100	8,250	12,392	20,300	20,300	-	
2332	Food/Catering Supplies	1,800	200	467	1,550	1,575	25	

CARMICHAEL RECREATION & PARK DISTRICT
ADOPTED BUDGET PROPOSAL
FY2022-2023

EXPENDITURES - FUND 337A *Combination*

ACCT NO	ACCT TITLE	ADOPTED 2021-2022	EST YE 2021-22	ACT YE 2021-22	RECMD 2022-23	ADOPTED 2022-23	ADOPTED vs RECMD	NOTES/COMMENTS
2443	Medical Service	5,300	2,950	2,662	3,150	3,150	-	
2444	Medical Supply	1,000	500	966	500	500	-	
2505	Accounting/Financial Services	30,000	12,000	3,021	30,000	30,000	-	
2507	Assessor's Collection Services	28,000	26,870	26,870	28,000	28,000	-	
2508	Clerk of Board Services	-	139	139	-	-	-	
2541	Personnel Services	4,175	1,750	1,138	4,100	4,100	-	
2552	Environmental Services	47,488	30,000	16,152	20,000	20,000	-	
2571	Security Services	80,000	75,000	67,267	80,750	80,750	-	
2591	Other Professional Services	20,000	29,000	17,635	10,000	10,000	-	
2711	DTECH Labor	2,963	-	-	-	-	-	
2811	Data Processing Services	10,000	5,500	3,544	5,500	5,500	-	
2812	Computer Software/Licensing	16,150	14,350	12,516	18,438	20,400	1,962	
2813	Sales Tax Adjustment-Board of Eq	-	-	-	-	-	-	
2851	Recreation Services	188,000	110,000	87,375	192,000	192,000	-	
2852	Recreation Supplies	57,364	45,000	38,810	63,281	69,781	6,500	
2880	Prior Year Service & Supply	-	-	-	-	-	-	Removed negative amt, reduced GL #2899 by same value
2896	Cash/Inventory Shortages	-	-	123	-	-	-	
2898	Other Operating Supplies	450	450	-	450	450	-	
2899	Other Operating Services	26,500	20,450	31,568	21,500	15,996	(5,504)	Reduced \$19,004; Abatement/Reim -prior year expenses
	PBID	34,460	29,086	29,086	30,000	30,000	-	
2911	DTECH Labor - AC	-	2,963	2,963	2,963	2,963	-	
2912	DTECH Fee - ACP	-	-	-	-	-	-	
2921	GS Printing Services	10	10	-	10	10	-	
2983	Surplus Property ACP	-	-	-	765	765	-	Allocated Cost Package - County Surplus
	OBJECT TOTAL	2,171,785	1,797,233	1,742,860	2,113,169	2,238,879	125,710	
4000's	FIXED ASSETS							View Equip & CIP Chart
4201	Structures & Improvements	551,200	526,200	80,494	770,000	807,400	37,400	
4202	Improvements Other than Buildings	197,500	115,000	180,030	150,000	521,000	371,000	
	OBJECT TOTAL	748,700	641,200	260,525	920,000	1,328,400	408,400	
4301	Equipment - Prop	205,570	-	33,447	205,570	140,400	(65,170)	Rebudget Ordered Equip - Supply chain issues
	OBJECT TOTAL	205,570	-	33,447	205,570	140,400	(65,170)	
5980	Interfund Chgs-OP Transfer Out					(31,705)	(31,705)	Sutter Community Garden Fence (frmm 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	6,421,144	4,868,174	4,415,748	6,686,252	7,364,907	678,654	

**CARMICHAEL RECREATION & PARK DISTRICT
ADOPTED BUDGET PROPOSAL
FY2022-2023**

Administration

ACCT NO	ACCT TITLE	ADOPTED 2021-2022	EST YE 2021-22	ACT YE 2021-22	RECMD 2022-23	ADOPTED 2022-23	ADOPTED vs RECMD	NOTES/COMMENTS
1000's	SALARIES & EE BENEFITS:							4% COLA retro to 7/1/2022
1110	S & W - Regular F/T	501,313	488,980	487,425	411,310	474,983	63,673	Incl trnsfr Cust Svc Rep to Rec Division
1122	S & W - Temp P/T	-	-					Add RPT Adm Support 10/1/22
	S & W - Custodial Assistants							Add RFT Analyst(Gen)/Fin Sup 1/1/23
	S & W - Temp P/T Building Monitors							
1124	S & W - Board Members							
1130	Overtime							
1141	Premium Pay							
1143	Allowances	7,776	7,776	7,776	7,776	7,776	-	
1152	Terminal Pay							
1210	Retirement	185,651	179,727	180,659	156,586	180,305	23,719	
1220	OASHDI	38,373	37,407	37,883	32,060	36,336	4,276	
1230	Group Insurance	120,295	115,736	115,247	80,547	101,865	21,318	
1230-2	Dental	9,243	8,532	8,532	5,676	7,470	1,794	
1230-3	Life	97	90	90	72	85	13	
1230-4	Vision	934	900	877	668	805	137	
1241	Workers' Comp	3,123	3,123	3,123	3,123	2,375	(748)	
1251	Unemployment	1,470	966	966	644	1,260	616	
1880	SAL & EE Benefits Prior Year							
	OBJECT TOTAL	868,275	843,237	842,577	698,462	813,260	114,798	
2000's	SERVICES & SUPPLIES							
2005	Advertising & Legal Notices	1,500	1,500	887	600	600	-	Public Notices/Advertisement
2015	Blueprint/Copying Service							
2022	Books/Personal Supplies	200	200	-	200	200	-	
2029	Business/Conference Expenses	3,500	600	12	2,000	2,000	-	Training
2035	Education/Training Services	3,500	750	1,492	1,500	1,500	-	
2036	Education/Training Supplies							
2038	Employee Recognition	-	59	100	200	200	-	All Staff - Meetings
2039	Transportation	1,200	260	298	1,200	1,200	-	Mileage Reimbursement
2051	Liability Insurance - District Wide	184,633	185,484	185,594	190,000	213,283	23,283	Actual FY2022-23 Premium CARPD (\$+),CSDA,CPRS,NRPA,SEAC,MMANC, KIWANIS, CHAMBER,COSTCO
2061	Memberships	7,050	7,050	6,196	7,050	7,500	450	
2076	Office Supplies	7,000	5,000	3,625	7,000	7,000	-	
2081	Postage	2,000	2,200	1,994	1,200	1,200	-	Postage Meter; Postage
2085	Printing Services	750	100	-	750	750	-	
2103	Agricultural/Horticultural Services							
2104	Agricultural/Horticultural Supplies							
2111	Building Maintenance Service							
2112	Building/Carpentry Supplies							

**CARMICHAEL RECREATION & PARK DISTRICT
ADOPTED BUDGET PROPOSAL
FY2022-2023**

Administration

ACCT NO	ACCT TITLE	ADOPTED 2021-2022	EST YE 2021-22	ACT YE 2021-22	RECMD 2022-23	ADOPTED 2022-23	ADOPTED vs RECMD	NOTES/COMMENTS
2122	Chemical Supplies							
2131	Electrical Services							
2132	Electrical Supplies							
2141	Land Improvement Services							
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	1,000	1,000	680	1,020	800	(220)	7% increases for utility +
	LS - Electricity	1,950	1,950	2,109	1,989	2,257	268	
2192	Natural Gas/LPG - District Wide	125	125	141	128	166	38	18% increase for utility +
	LS - Natural Gas/LPB	1,100	1,100	1,845	1,122	2,177	1,055	
2193	Refuse Collection/Disposal Service	950	780	789	805	805	-	County increase
	LS - Refuse	400	250	310	260	350	90	increase for required addtl services
2195	Sewage Disposal Service	100	80	83	85	85	-	Trend
	LS - Sewer	400	350	328	400	400	-	
2197	Telephone Service	1,000	3,500	3,464	1,000	3,500	2,500	
2198	Water	5,000	6,500	4,221	7,100	7,100	-	10% increase in utility from Water District
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	15,000	7,000	6,365	12,000	12,000	-	XEROX; IT EQUIP SVC
2262	Office Equip Maintenance Sup	18,000	12,000	16,234	15,235	15,235	-	Incl \$900 -3 Tablts ePact; Replacemnt Prg
2275	Rent/Lease Equipment	8,000	3,100	3,000	4,000	4,000	-	XEROX RENTAL
2291	Other Equipment Maintenance Svc							
2292	Other Equip Maintenance Sup							
2314	Clothing/Personal Supplies							
2321	Custodial Services							
2322	Custodial Supplies	100	250	167	300	300	-	Office Supply - Cleaning supplies
2332	Food/Catering Supplies	600	100	322	250	250	-	Office Supply for Meetings (i.e. water)
2443	Medical Service	150	-	-	-	-	-	
2444	Medical Supply	1,000	500	966	500	500	-	First Aid/COVID
2505	Accounting/Financial Services	30,000	12,000	3,021	30,000	30,000	-	DOF; Independent Auditor

**CARMICHAEL RECREATION & PARK DISTRICT
ADOPTED BUDGET PROPOSAL
FY2022-2023**

Administration

ACCT NO	ACCT TITLE	ADOPTED 2021-2022	EST YE 2021-22	ACT YE 2021-22	RECMD 2022-23	ADOPTED 2022-23	ADOPTED vs RECMD	NOTES/COMMENTS
2507	Assessor's Collection Services	28,000	26,870	26,870	28,000	28,000	-	Prop tax assessment & allocation services
2508	Clerk of Board Services	-	139	139	-	-	-	Recordation Services
2541	Personnel Services	75	-	-	-	-	-	
2552	Environmental Services	12,488	-	-	-	-	-	Moved to Parks Divison
2571	Security Services	65,000	65,000	60,653	65,000	65,000	-	FEC Patrol; Alarms; Gates
2591	Other Professional Services	20,000	20,000	8,635	10,000	10,000	-	Misc Consulting services
2711	DTECH Labor	2,963	-	-	-	-	-	COMPASS Licenses (3) moved
2811	Data Processing Services	10,000	5,500	3,544	5,500	5,500	-	MALWAREBYTE, EMAIL ARCHV, CLOUD B/U
2812	Computer Software/Licensing	14,000	14,000	12,316	16,288	17,500	1,212	SSL, ZOOM, ADOBE, MS 365/EMAIL, REC PRO, BAMBOO
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		450	450	-	EE Benefit reimbursement
2899	Other Operating Services	25,000	20,000	31,118	21,000	15,496	(5,504)	Bank fees, Lighting Direct Levy, Park fee admin
	PBID	34,460	29,086	29,086	30,000	30,000	-	PBID - Carmichael
2911	Systems Development Services	-	2,963	2,963	2,963	2,963	-	COMPASS Licenses (3)
2921	GS Printing Services	10	10	-	10	10	-	
2983	Surplus Property ACP	-	-	-	765	765	-	Allocated Cost Package - County Surplus
	OBJECT TOTAL	508,654	437,806	419,567	467,870	491,042	23,172	
4000's	FIXED ASSETS							See CIP Chart
4201	Structures & Improvements	551,200	526,200	80,494	770,000	807,400	37,400	
4202	Improvements Other than Buildings	197,500	115,000	180,030	150,000	521,000	371,000	
	OBJECT TOTAL	748,700	641,200	260,525	920,000	1,328,400	408,400	
4301	Equipment - Prop							
	OBJECT TOTAL							
5980	Interfund Chgs-OP Transfer Out					(31,705)	(31,705)	Sutter Community Garden Fence (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	2,625,629	1,922,243	1,522,669	2,586,332	3,132,702	546,370	

**CARMICHAEL RECREATION & PARK DISTRICT
ADOPTED BUDGET PROPOSAL
FY2022-2023**

Recreation

ACCT NO	ACCT TITLE	ADOPTED 2021-2022	EST YE 2021-22	ACT YE 2021-22	RECMD 2022-23	ADOPTED 2022-23	ADOPTED vs RECMD	NOTES/COMMENTS
1000's	SALARIES & EE BENEFITS:							4% COLA retro to 7/1/2022
1110	S & W - Regular F/T & P/T	376,767	368,298	355,304	534,212	576,480	42,268	Incl trnsfr Cust Svc Rep
1122	S & W - Temp P/T	240,000	130,000	118,093	251,661	251,661	-	Add RFT RC(Facilities) 10/1/23
	S & W - Custodial Assistants						-	
	S & W - Temp P/T Building Monitors	42,000	21,000	25,096	42,000	53,432	11,432	
1124	S & W - Board Members						-	
1130	Overtime	500	100	114	500	500	-	
1141	Premium Pay						-	
1143	Allowances	2,304	2,304	2,208	2,304	2,304	-	
1152	Terminal Pay			563			-	
1210	Retirement	130,145	125,929	122,052	188,126	182,730	(5,396)	
1220	OASHDI	50,610	39,910	38,254	63,547	67,657	4,110	
1230	Group Insurance	127,985	112,383	111,818	158,977	200,250	41,273	
1230-2	Dental	9,480	9,480	9,480	12,771	13,985	1,214	
1230-3	Life	185	80	81	106	115	9	
1230-4	Vision	678	508	508	691	1,120	429	
1241	Workers' Comp	13,995	13,995	13,995	13,995	11,614	(2,381)	
1251	Unemployment	8,044	3,703	4,295	8,044	7,347	(697)	
1880	SAL & EE Benefits Prior Year			2,542				
	OBJECT TOTAL	1,002,693	827,690	804,402	1,276,934	1,369,195	92,261	
2000's	SERVICES & SUPPLIES							
2005	Advertising & Legal Notices	32,450	28,000	26,592	31,200	31,200	-	\$27,000 base + \$2,200 for Guide Desgn Increase; \$1,000 online advertisement
2015	Blueprint/Copying Service							
2022	Books/Personal Supplies							
2029	Business/Conference Expenses	2,500	2,500	2,467	3,000	3,000	-	CPRS, CSDA or CARPD
2035	Education/Training Services	2,000	1,500	349	2,000	2,000	-	learnit.com courses, NRPA courses
2036	Education/Training Supplies							
2038	Employee Recognition							
2039	Transportation	2,200	250	299	1,500	1,500	-	Rec Specialist, more monitors
2051	Liability Insurance - District Wide							
2061	Memberships	865	755	755	870	870	-	CPRS Memberships
2076	Office Supplies	2,400	2,400	1,090	2,640	2,640	-	10% increase due to price increases
2081	Postage	12,500	12,500	12,471	13,125	13,125	-	5% increase in postage
2085	Printing Services	200	200	-	200	200	-	
2103	Agricultural/Horticultural Services							
2104	Agricultural/Horticultural Supplies							
2111	Building Maintenance Service							
2112	Building/Carpentry Supplies							

CARMICHAEL RECREATION & PARK DISTRICT
ADOPTED BUDGET PROPOSAL
FY2022-2023

Recreation

ACCT NO	ACCT TITLE	ADOPTED 2021-2022	EST YE 2021-22	ACT YE 2021-22	RECMD 2022-23	ADOPTED 2022-23	ADOPTED vs RECMD	NOTES/COMMENTS
2122	Chemical Supplies							
2131	Electrical Services							
2132	Electrical Supplies	1,000	-	-	1,000	1,000	-	Garfield House - Outdoor Lighting
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	7,800	7,800	5,778	7,956	6,500	(1,456)	7% increases for utility +
	LS - Electricity	18,800	18,800	17,923	19,176	19,200	24	
2192	Natural Gas/LPG - District Wide	900	803	1,202	918	1,418	500	18% increase for utility +
	LS - Natural Gas/LPB	9,300	8,602	15,683	9,486	18,506	9,020	
2193	Refuse Collection/Disposal Service	8,100	7,324	6,705	7,322	7,322	-	County increase
	LS - Refuse	3,600	2,381	2,633	2,379	3,000	621	
2195	Sewage Disposal Service	800	683	709	681	800	119	
	LS - Sewer	3,100	2,535	2,784	2,533	2,533	-	
2197	Telephone Service	8,000	7,159	7,340	8,160	8,160	-	
2198	Water	42,400	54,527	35,878	59,000	40,000	(19,000)	10% increase in utility from Water District
2205	Auto Maintenance Services	2,000	1,000	1,083	1,000	1,000	-	
2206	Auto Maintenance Supplies	500	500	-	500	500	-	
2226	Expendable Tools/Inst Supplies							
2231	Fire Services							
2232	Fire Supplies							
2236	Fuel/Lubricants	4,000	3,000	2,856	4,000	4,000	-	May use 3 Vans- KHO; Unknown price inc
2252	Medical Equip Maintenance							
2261	Office Equip Maintenance Svcs	4,500	4,500	3,412	4,500	4,500	-	XEROX, KONICA
2262	Office Equip Maintenance Sup	600	600	373	600	600	-	
2275	Rent/Lease Equipment	6,950	6,950	5,738	7,645	7,645	-	Incl 10% increase; XEROX RENTAL
2291	Other Equipment Maintenance Svc							
2292	Other Equip Maintenance Sup							
2314	Clothing/Personal Supplies							
2321	Custodial Services							
2322	Custodial Supplies							
2332	Food/Catering Supplies	1,100	-	40	1,200	1,200	-	Beer Garden Supplies
2443	Medical Service	5,000	2,800	2,264	3,000	3,000	-	Post offer Pre-employment screening
2444	Medical Supply							
2505	Accounting/Financial Services							
2507	Assessor's Collection Services							
2508	Clerk of Board Services							

CARMICHAEL RECREATION & PARK DISTRICT
ADOPTED BUDGET PROPOSAL
FY2022-2023

Recreation

ACCT NO	ACCT TITLE	ADOPTED 2021-2022	EST YE 2021-22	ACT YE 2021-22	RECMD 2022-23	ADOPTED 2022-23	ADOPTED vs RECMD	NOTES/COMMENTS
2541	Personnel Services	3,850	1,500	974	3,850	3,850	-	Fingerprint screening
2552	Environmental Services						-	
2571	Security Services	15,000	10,000	6,614	15,750	15,750	-	5% increase in security costs
2591	Other Professional Services							
2711	DTECH Labor							
2811	Data Processing Services							
2812	Computer Software/Licensing	2,150	350	200	2,150	2,900	750	When to Work, ePact, QR Codes
2813	Sales Tax Adjustment-Board of Eq							
2851	Recreation Services	188,000	110,000	87,375	192,000	192,000	-	Provision for Addtl Programming, Revenue match
2852	Recreation Supplies	57,364	45,000	38,810	63,281	69,781	6,500	\$48,431 base + \$21,350 addtl requests
2880	Prior Year Service & Supply							
2896	Cash/Inventory Shortages			123				
2898	Other Operating Supplies							
2899	Other Operating Services PBID	1,000	450	450	-	-		
2911	Systems Development Services							
2921	GS Printing Services							
2983	GS Printing Services							
	OBJECT TOTAL	450,929	345,369	290,970	472,622	469,700	(2,922)	
4000's	FIXED ASSETS							
4201	Structures & Improvements							
4202	Improvements Other than Buildings							
	OBJECT TOTAL							
4301	Equipment - Prop	110,570	-	-	110,570	90,400	(20,170)	Rebudget only 2 Vans
	OBJECT TOTAL	110,570	-	-	110,570	90,400	(20,170)	
5980	Interfund Chgs-OP Transfer Out							
7901	Appropriation for Contingencies							
	OBJECT TOTAL							
	BUDGET UNIT TOTAL	1,564,192	1,173,059	1,095,373	1,860,126	1,929,295	69,169	

**CARMICHAEL RECREATION & PARK DISTRICT
ADOPTED BUDGET PROPOSAL
FY2022-2023**

Maintenance

ACCT NO	ACCT TITLE	ADOPTED 2021-2022	EST YE 2021-22	ACT YE 2021-22	RECMD 2022-23	ADOPTED 2022-23	ADOPTED vs RECMD	NOTES/COMMENTS
1000's	SALARIES & EE BENEFITS:							4% COLA retro to 7/1/2022
1110	S & W - Regular F/T & PT	480,678	382,772	370,084	502,777	528,017	25,240	ADD Lead 1/1/23
1122	S & W - Temp P/T							Backfill MW
	S & W - Custodial Assistants							
	S & W - Temp P/T Building Monitors							
1124	S & W - Board Members							
1130	Overtime	500	500	50	500	500	-	
1141	Premium Pay						-	
1143	Allowances	576	576	576	576	576	-	
1152	Terminal Pay	-	17,528	20,436	-	-	-	
1210	Retirement	163,765	138,207	127,450	191,407	180,560	(10,847)	
1220	OASHDI	36,773	29,412	29,882	38,545	40,475	1,930	
1230	Group Insurance	192,573	144,102	138,178	188,341	197,302	8,961	
1230-2	Dental	11,850	9,104	8,888	12,771	12,798	27	
1230-3	Life	99	81	77	106	106	-	
1230-4	Vision	1,058	871	627	1,286	1,135	(151)	
1241	Workers' Comp	34,359	34,359	34,359	34,359	42,908	8,549	
1251	Unemployment	1,890	1,302	1,333	1,449	2,100	651	
1880	SAL & EE Benefits Prior Year							
	OBJECT TOTAL	924,121	758,814	731,937	972,117	1,006,477	34,360	
2000's	SERVICES & SUPPLIES							
2005	Advertising & Legal Notices	1,500	150	75			-	
2015	Blueprint/Copying Service	2,400	2,300	25			-	
2022	Books/Personal Supplies						-	
2029	Business/Conference Expenses	4,000	4,000				-	
2035	Education/Training Services	4,000	2,000	4	4,000	4,000	-	match FY 21/22
2036	Education/Training Supplies						-	
2038	Employee Recognition						-	
2039	Transportation						-	
2051	Liability Insurance - District Wide						-	
2061	Memberships	300	345	145	300	300	-	PAPA 2023 Membership(pesticide)
2076	Office Supplies	377	115	98	377	377	-	
2081	Postage	-	7	7	100	100	-	
2085	Printing Services	50	75	31	75	75	-	3% inc-landscape contract; add'l
2103	Agricultural/Horticultural Services	140,000	115,000	142,449	145,000	165,000	20,000	tree svcs; 2 add'l sites for goats/sheep
2104	Agricultural/Horticultural Supplies	55,000	7,500	2,864	35,000	75,000	40,000	
2111	Building Maintenance Service	20,000	59,365	19,822	20,000	20,000	-	Reinstate - Turf Management Program
2112	Building/Carpentry Supplies	30,000	9,000	9,386	30,000	30,000	-	match FY 21/22
2122	Chemical Supplies						-	

CARMICHAEL RECREATION & PARK DISTRICT
ADOPTED BUDGET PROPOSAL
FY2022-2023

Maintenance

ACCT NO	ACCT TITLE	ADOPTED 2021-2022	EST YE 2021-22	ACT YE 2021-22	RECMD 2022-23	ADOPTED 2022-23	ADOPTED vs RECMD	NOTES/COMMENTS
2131	Electrical Services	9,000	5,000	19,878	7,000	9,000	2,000	2k reduction
2132	Electrical Supplies	7,500	7,500	7,086	7,500	7,500	-	match FY 21/22
2141	Land Improvement Services	12,000	17,500	25,087	15,000	15,000	-	3k inc based on trend
2142	Land Improvement Supplies	60,000	36,000	42,617	40,000	40,000	-	
2151	Mech System Maintenance Svs	90,000	105,000	118,815	115,000	140,000	25,000	40k inc add'l equip service/repair/replace
2152	Mech System Maintenance Sup	20,000	12,000	11,272	20,000	20,000	-	match FY 21/22
2162	Painting Supplies	3,500	3,000	2,920	3,500	3,500	-	match FY 21/22
2167	Plumbing Services	5,000	5,500	7,150	6,500	6,500	-	1.5k + inc costs/needs
2168	Plumbing Supplies	25,000	12,000	8,434	20,000	20,000	-	
2185	Permit Charges	3,000	3,000	2,205	3,000	3,000	-	match FY 21/22
2191	Electricity - District Wide	36,750	25,000	27,532	40,000	30,000	(10,000)	7% increases for utility +
	LS - Electricity	89,500	82,500	85,397	90,000	92,000	2,000	
2192	Natural Gas/LPG - District Wide	4,150	3,000	5,729	4,500	6,760	2,260	18% increase for utility +
	LS - Natural Gas/LPB	44,200	32,000	74,724	44,200	88,175	43,975	
2193	Refuse Collection/Disposal Service	40,000	36,000	31,947	40,000	40,000	-	match FY 21/22; County increase
	LS - Refuse	12,500	11,000	12,548	14,000	14,000	-	increase for required add'l services
2195	Sewage Disposal Service	3,725	3,200	3,376	3,725	3,725	-	
	LS - Sewer	14,750	13,500	13,264	14,750	14,750	-	
2197	Telephone Service	35,000	34,000	34,974	35,000	35,000	-	
2198	Water	202,000	210,000	170,947	223,000	200,000	(23,000)	10% inc in utility from Water District+
2205	Auto Maintenance Services	10,000	7,000	6,247	10,000	10,000	-	match FY 21/22
2206	Auto Maintenance Supplies	10,000	10,000	9,985	10,000	10,000	-	match FY 21/22
2226	Expendable Tools/Inst Supplies	7,500	5,500	4,228	6,500	6,500	-	1k reduction
2231	Fire Services	1,000	1,501	1,696	1,000	1,700	700	Trend
2232	Fire Supplies	1,000	200	28	1,000	1,000	-	match FY 21/22
2236	Fuel/Lubricants	13,500	13,000	14,476	13,500	16,000	2,500	Trend
2252	Medical Equip Maintenance							
2261	Office Equip Maintenance Svcs							
2262	Office Equip Maintenance Sup							
2275	Rent/Lease Equipment	8,000	3,500	3,544	8,000	8,000	-	match FY 21/22
2291	Other Equipment Maintenance Svc	4,500	3,800		4,500	4,500	-	match FY 21/22
2292	Other Equip Maintenance Sup	2,500	500		2,500	2,500	-	match FY 21/22
2314	Clothing/Personal Supplies	10,000	5,000	4,864	6,000	6,000	-	4k reduction
2321	Custodial Services	110,000	60,000	68,404	87,150	87,150	-	3% contract inc; assume full operations
2322	Custodial Supplies	23,000	8,000	12,225	20,000	20,000	-	3k reduction
2332	Food/Catering Supplies	100	100	105	100	125	25	Trend
2443	Medical Service	150	150	398	150	150	-	Post offer Pre-employment screening
2444	Medical Supply	-						
2505	Accounting/Financial Services							
2507	Assessor's Collection Services							
2508	Clerk of Board Services							

**CARMICHAEL RECREATION & PARK DISTRICT
ADOPTED BUDGET PROPOSAL
FY2022-2023**

Maintenance

ACCT NO	ACCT TITLE	ADOPTED 2021-2022	EST YE 2021-22	ACT YE 2021-22	RECMD 2022-23	ADOPTED 2022-23	ADOPTED vs RECMD	NOTES/COMMENTS
2541	Personnel Services	250	250	164	250	250	-	Post offer Pre-employment screening
2552	Environmental Services	35,000	30,000	16,152	20,000	20,000	-	ADA improvements/door replacement
2571	Security Services							
2591	Other Professional Services	-	9,000	9,000				
2711	DTECH Labor							
2811	Data Processing Services							
2812	Computer Software/Licensing							
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							
2899	Other Operating Services PBID	500		-	500	500	-	
2911	Systems Development Services							
2921	GS Printing Services			-				
2983	Surplus Property ACP							
OBJECT TOTAL		1,212,202	1,014,058	1,032,323	1,172,677	1,278,137	105,460	
4000's	FIXED ASSETS							
4201	Structures & Improvements							
4202	Improvements Other than Buildings							
OBJECT TOTAL								
4301	Equipment - Prop	95,000	-	33,447	95,000	50,000	(45,000)	Re-budget remaining equip
OBJECT TOTAL		95,000	-	33,447	95,000	50,000	(45,000)	
5980	Interfund Chgs-OP Transfer Out							
7901	Appropriation for Contingencies							
OBJECT TOTAL								
BUDGET UNIT TOTAL		2,231,323	1,772,872	1,797,707	2,239,794	2,334,614	94,820	

CAPITAL EQUIPMENT & IMPROVEMENT PROJECTS
GENERAL FUND 337A
FY2022-23

Rev 8/8/22

ACCOUNT/DESCRIPTION	RECMND BUDGET FY2022-23	ADOPTED BUDGET FY2022-23	RECMND VS ADOPTED	COMMENTS
43430100 - CAPITAL EQUIPMENT				
Three (3) replacement vans	110,570	90,400	(20,170)	Rebudget - Recreation Division; Cost offset by either Surplus Sale/trade-in of existing Vans; Status: Order cancelled by Manufacturer; Cost substitute for 2 vans: \$90,384.02
Aerator (turf program)				
Top Dresser (turf program)	95,000	50,000	(45,000)	Rebudget - Parks Division; Current Orders total: \$46,897.06
Turf Cart				
Total Capital Equipment:	205,570	140,400	(65,170)	
42420100 - STRUCTURES & IMPROVEMENTS				
LSCC 800 Wing Restoration <i>GF</i>	700,000	723,400	23,400	Updated/Re-budget est Construction/soft costs \$713,400; \$10k for upgrade in materials (\$9,451.44 Trust Acct trnsfr in)
LSCC XXX Wing Roof silicone coating (088F)	45,000	59,000	14,000	Updated cost - Funded through Quimby/in-lieu Fees
Miscellaneous Project(s) - Prospective Donations <i>GF</i>	25,000	25,000	-	Used for Small Projects by Donations or Contingency for funded CIP
Total Structures & Improvements:	770,000	807,400	37,400	
42420200 - OTHER IMPROVEMENTS				
CP Dog Park (Canine Corral) Shade Structure <i>GF</i>	5,000	5,000	-	Rebudget - Donations funding; Total Project Budget: \$30k
CP Basketball Court (337A, 088F)	-	105,000	105,000	New - GF 337A \$30,307; Quimby/in-lieu \$74,693; combine w/337B \$20k for total CIP \$125k(possible donations CPF& private party)
CP Tennis Courts Improvement (088F)		125,000	125,000	Resurface 4 courts; LED lighting on all
Garfield path extension (337i)	100,000	100,000	-	Add concrete walkway from right side landing to behind Garfield House and connect to SJ main path
Amenities: Bleachers/Bike Racks/Drinking fountain(s) (088F)	20,000	50,000	30,000	Updated/New - Replace some bleachers at CP and LSCC, work w/leagues to help fund. Incl bike racks/drinking fountain(s).
District wide Improvements (088F)		51,000	51,000	Specific Projects w/AB approval - reduced to cover LSCC Roof
Shade Structure(s) (337i)	0	60,000	60,000	Shade Structure(s) for outdoor facility
Miscellaneous Project(s) - Prospective Donations <i>GF</i>	25,000	25,000	-	Used for Small Projects by Donations or Contingency for funded CIP
Total Other Improvements:	150,000	521,000	371,000	
TOTAL CIP:	920,000	1,328,400	408,400	
TOTAL CAPITAL EQUIP & CIP BUDGETED FY2022-23:	1,125,570	1,468,800	343,230	

Projects Removed from CIP O'Donnell Heritage Park Trail

**CAPITAL EQUIPMENT & IMPROVEMENT PROJECTS
ASSESSMENT FUND 337B
FY2022-23**

ACCOUNT/DESCRIPTION	RECMND BUDGET FY2022-23	ADOPTED BUDGET FY2022-23	RECMND VS ADOPTED	COMMENTS
42420100 - STRUCTURES & IMPROVEMENTS	-	-	-	
Total Structures & Improvements:				
42420200 - OTHER IMPROVEMENTS				
CP Dog Park (337B)	25,000	25,000	-	CRPD amount; Total Project Budget: \$30k
Del Campo Booster Pump (337B)	60,000	75,000	15,000	Updated cost for Booster Pump
LSCC Backflow Replacements (337B)	20,000	25,000	5,000	Updated cost for 2 backflows at LSCC
CP Basketball Courts (337B)	-	20,000	20,000	New -Combine w/337A \$30,307; Quimby/inlieu fees \$29,693 -Total \$80K
Glancy Oaks Booster Pumps	-	30,000	30,000	New - Motors for Booster Pump(s) at Glancy Oaks Park
Total Other Improvements:	105,000	175,000	70,000	
TOTAL CIP:	105,000	175,000	70,000	

<p>Projects Removed from CIP in March 2022 CP Field 1 & 2 Fieldline/Backstop project</p>
