

# Memo

Carmichael



RECREATION AND  
PARK DISTRICT

**To:** Advisory Board of Directors

**From:** Ingrid S. Penney, Administrative Services Manager

**Date:** February 21, 2019

**Subject:** FY 2018-19 Mid-Year Budget Status

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## ***Introduction:***

This financial report provides a mid-year review and status of the FY 2018-19 Budget. The update follows trends and helps to address potential revenue opportunities, savings, and/or shortfalls before the end of the fiscal year. Based on the information, Staff determines any adjustments which may be needed and recommends these adjustments to the Advisory Board. This report also provides information to assist with future budget planning. Page five (5) provides an update on the Assessment fund activity.

Attached are spreadsheets of overall revenues and expenditures for the period ending December 31, 2018 (2nd quarter) which includes the approved Appropriations Adjustment Request, first allocation of property taxes and December program revenue recorded in January.

In summary, Staff anticipates a balanced budget for the fiscal year. We will continue to monitor operations to meet our actual available funding.

## ***Summary/Detail:***

**Revenues: \$3,279,211** received (includes fund balance carry over; *key areas are reviewed*) compared to \$3,167,058 received last year.

**Property Taxes:** \$1,141,388 or 58% received slightly less when compared to \$1,147,431 or 59% for the same period last year - The current activity reflects an allocation of secured, unsecured taxes, supplemental, augmentation funds (Teeter purchase), delinquency, penalty and interest income net of refunds. The first allocation of property taxes for FY 2018-19 was made in January, providing a strong indicator of whether we will meet projections. Usually, we experience 55% allocation at this period. Based on the allocation received, we likely meet our estimates. Projections were based on the County assessed valuation report and staff assessment of budget trends. The Teeter Purchase is the annual financing of the

delinquent secured property taxes as of June 30. Our next major allocation of property taxes will be made in May. We will be able to provide additional information at that time.

Past trends and the tax roll at June will provide the basis for budgetary planning for FY 2019-20.

Building rentals: \$664,468 or 50% received compared to \$587,557 or 46% last year –

	Last Year Breakdown:			<b>Current Year Breakdown:</b>		
LS Tenants	\$ 528,867	49%		\$ 549,693	49%	
LS Building Rentals	\$ 36,631	32%		\$ 71,381	56%	
District Wide Rentals	\$ 46,584	59%		\$ 43,394	50%	

Building rental income in the aggregate is up from last year primarily due to LS building rentals growth of 95% over last year. Projected income for FY 2018-19 was adjusted to reflect scheduled lease payments including any escalator and last year's daily rentals trend. All but one tenant is current on the monthly lease payments. County Therapeutic Recreation pays their rent 30 days in the arrears by agreement.

HOPTR: \$9,734 or 49% received compared to \$9,988 or 49% received last year – Represents the first allocation of homeowners' tax relief - an amount which offsets what homeowners deduct for owner occupied residences.

Aid from other Local Government Agencies/State Aid: (\$106,308) or -39.25% Represents County adjustment for year-end revenue receivable not yet transferred. Staff will report back requests to transfer funds from the in-lieu fees and park impact fees for the CIP. FY2018-19 Projects funded through the park fees include:

- CP – Clubhouse and Kitchen; Bocce Ball Courts, and Tennis Court Lighting
- LSCC John Smith Hallway
- Sutter Jensen Community Park – Event area; Parking lots, Garfield House

Re: State Aid/other grants, grant application packets for the per capita program will be available after the close of the fiscal year; therefore, projected funding will need to be re-budgeted in FY2019-20 for the LS play surface/playground project with CMP. The District will not receive the additional \$115k projected as we not awarded the grants from SMUD Shine nor CDBG programs.

Recreation Services Charges: \$417,141 or 45% received compared to \$358,966 or 44% last year - Event sponsorships and Youth Scholarship awards are posted to this account along with program revenue. Recreation revenue is running 5% less than the run rate; however, the receipts in the second half of the year are more due to the summer programs. SJUSD was in arrears on reimbursements for the Bridges Program. The mid-year amount reflects reimbursement through December an additional \$22,015 is still owed.

Donations: \$12,667 or 25% received, breakdown follows –

Sutter-Jensen sod	10,000
Summer concerts	1,996
General fund	361

Kiwanis (TT carpet)	300
July 4 <sup>th</sup>	10

The District will receive additional donations, i.e. \$5,273 for the Sutter-Jensen Community Park Improvements (bricks and other amenities) and reimbursement for dollars spent on chromebooks and a reading corner for the Kids Hang-out program.

**Expenditures: \$2,181,178** or 36% spent compared to \$2,008,867 or 37% last year

**Salaries & EE Benefits:** \$1,340,878 or 46% spent compared to \$1,194,786 or 45% spent last year –The aggregate percentage is within the run rate. We anticipate continued savings overall which will help offset the future minimum wage increase. We have paid the deposit premium for workers compensation for the 1<sup>st</sup> & 2<sup>nd</sup> quarters. Sufficient funds are available to cover the cost of terminal vacation and sick leave pay for staff retiring from the District.

**Services & Supplies:** \$747,660 or 45% spent compared to \$738,657 or 46% spent last year; the aggregate is below the run rate. In general some overages reflected in some of the accounts represent the semi-annual and annual costs for the account (i.e. books/periodicals, memberships, permits, and systems development services).

Other notable expenses (one time or small project/equip):

- Bus/Conf Exp and Ed/Training Services #2029 & #2035 combined make up the Training Budget, includes expenditures for CSDA Annual Conference, CPRS Annual Conference, and NAYS Annual Conference; CARPD Annual Conference, Pacific Southwest Maintenance Management School, Pesticide Training, CPRS Equipment Expo
- Building Maintenance Service #2111 – LSCC John Smith Hall (\$2,473) & Chautauqua (\$3,779) roof maintenance repair.
- Water #2198 – \$144,270 compared to \$125,138 in FY2017-18 for the same period
- Auto Maintenance Supplies #2206 – Turf cart repair parts(\$3,925) Mower repair parts(\$3,401) and misc maintenance/repair parts for autos/equipment
- Fire Supplies #2232 – Annual cost for service and repair of fire extinguishers and five extinguishers were purchased (\$1,715) compared to \$772 spent in FY2017-18
- Custodial Supplies #2322 includes cost of paper and cleaning products plus the annual cost for clear coat for the LS gym floors (\$9,525)
- Data Processing Services #2811 includes costs associated for the new District Website migration (\$2,500) and annual cost for new cloud back for District server (\$1,475).
- Future unexpected expense: Mech Sys Maint Svc/Sup #2151 and 2151 – HVAC unit replacements (2) at a cost of \$27,126. The District allocates funds to cover three units in the Budget; however, these are larger units and more than double the cost. Staff plans to submit an AAR to move available funds from the Capital Equipment account to cover the cost of the units.

Capital Budget (CIP): General Fund 337A totals spent through 12/31 only: \$61,280.05 or 7% spent:

- Structures/Improvements (Acct # 4201) – \$14,862 or 7% spent
- Other Improvements (Acct #4202) – \$46,418 or 8% spent

Current CIP Update (thru 2/6)  
Includes Assessment Fund CIP Budget for CP Playground\*

<b>STRUCTURES &amp; IMPROVEMENTS</b>	Budget	Spent	Balance
Carmichael Park Clubhouse	65,500	0.00	65,500.00
Carmichael Park Kitchen	28,500	10,597.05	17,902.95
John Smith Hallway	35,500	0.00	35,500.00
Portable Garage/Storage	0.00	0.00	0.00
Chautauqua Theatre - Fire alarm	20,000	0.00	20,000.00
Garfield House - Renovation	110,000	31,052.24	78,947.76
Uncommitted-tied to prospective donations	14,728	0.00	14,728.00
<i>Total Structures &amp; Improvements:</i>	<b>274,228</b>	<b>41,649.29</b>	<b>232,578.71</b>
<b>OTHER IMPROVEMENTS</b>	Budget	Spent	Balance
Sutter-Jensen	41,633	39,894.26	1,738.24
Sutter-Jensen - parking lot	8,000	7,831.00	169.00
CP Bocce Ball	150,000	17.32	149,982.68
CP Tennis Lighting - Grant match	80,000	0.00	80,000.00
CP Play equipment replacement Project*	276,937	0.00	276,937
Jensen Garfield - access	44,000	1,081.61	42,918.39
Jensen Parking lot (level/rock)	20,000	0.00	20,000.00
LSCC - Playground (CMP)	300,000	0.00	300,000.00
<i>Total Other Improvements:</i>	<b>920,570</b>	<b>48,824.19</b>	<b>871,745.81</b>
<b>TOTAL CIP:</b>	<b>1,194,798</b>	<b>90,473.48</b>	<b>1,104,324.52</b>

Capital Equipment: \$31,361 or 25% spent; Tractor at \$77,990 committed; \$16,650 balance remains.

<u>Recreation Division:</u>	<u>Budget</u>	<u>Spent</u>	<u>Balance</u>
Portable Sound System	6,000*	5,908.15	91.85
	6,000*	5,908.15	91.85
Maintenance Division: Replacement Equip			
Tractor	95,000	77,989.68	17,010.32
1 Ton Pick-up Truck	25,000	25,452.36	-452.36
	120,000	103,442.04	16,557.96
TOTAL	\$126,000	109,350.19	\$16,649.88*

\*Budgeted in Services & Supplies

Plan to process an AAR to move available funds to Mech Sys Maintenance to cover cost of HVAC replacement.

Contingency (Acct #7901): \$450,000 available – not committed or spent; Reflects the \$50,000 transfer out for the CP Playground Replacement Project.

**Conclusion:**

In conclusion, net revenues over expenditures total \$1,098,032 (includes the contingency) at mid-year.

Staff will continue to recognize new issues, opportunities and trends which could affect our year-end balance. At the March Advisory Board Meeting, we will provide projected year end estimates and the recommended budget for FY 2018-19.

**Carmichael RPD Assessment Budget:** \$789,011

(Carry-Over from FY2017-18 no additional direct Levy payments have been paid; only new revenue comes from earned interest)

Account	Budget	Spent	Balance	% Available
EXPENDITURES:				
30342000 REIMB PMT	655,011.00		655,011.00	100.00
* 30 - OTHER CHARGES	655,011.00		655,011.00	100.00
42420100 BUILDINGS		11,160.23	11,160.23-	
42420200 STRUCTURES	225,217.00		225,217.00	100.00
* 42 – Buildings	225,217.00	11,160.23	214,056.77	95.04
43430210 EQUIPMENT-PROJECT	44,000.00		44,000.00	100.00
* 43 - Equipment	44,000.00		44,000.00	100.00
** Expenditure accounts	924,228.00	11,160.23	913,067.77	98.79
59599100 OPERATING TRANS IN	135,217.00-		135,217.00-	100.00
* 59 - INTERFUND REIMBRSMNT	135,217.00-		135,217.00-	100.00
** REIMBURSEMENT ACCOUNTS	135,217.00-		135,217.00-	100.00
REVENUES:				
94941000 INTEREST INCOME	4,500.00-	3,920.00-	580.00-	12.89
* 94 - REV FRM USE OF MONEY	4,500.00-	3,920.00-	580.00-	12.89
** REVENUE ACCOUNTS	4,500.00-	3,920.00-	580.00-	12.89
*** Total	<b>784,511.00</b>	<b>7,240.23</b>	<b>777,270.77</b>	<b>99.08</b>

No additional transfers have been made to SCI to process eligible refunds.

Reflects the AAR approved by Advisory Board and adopted by BOS.

The Structures and Equipment account will be used for the CP Playground Replacement Project.

- \$44,000 will be moved by AAR to the 42420200 Structures account.
- \$11,160.23 expended for the Garfield House will be moved to the General Fund.

**Recommendation:** Receive and file the report.

**CARMICHAEL RECREATION & PARK DISTRICT  
MID YEAR BUDGET STATUS**

**FY2018-19**

**CARMICHAEL RECREATION & PARK DISTRICT  
FY2018-19**

ACCT NO	ACCT TITLE	2018-2019 BUDGET	AMOUNT REALIZED	AMOUNT UNREALIZED	50%
91910100	Property Taxes- Current/Secured	1,855,903	1,030,447.83	825,455	55.52%
91910200	Property Taxes - Current/Unsecured	65,000	69,073.22	-4,073	106.27%
91910300	Supplemental PT - Current	26,000	14,805.69	11,194	56.94%
91910400	Augmentation Fund	12,712	14,124.29	-1,412	111.11%
91910500	Property Tax - Supplemental/Delinquent	2,275	2,784.27	-509	122.39%
91910600	Property Tax Unitary	17,500	9,530.87	7,969	54.46%
91912000	Property Tax Redemption	-	-	-	
91913000	Prop Tax PR - Unsecured	1,500	530.32	970	35.35%
91914000	Property Tax - Penalties	300	91.40	209	30.47%
	<b>OBJECT TOTAL</b>	<b>1,981,190</b>	<b>1,141,387.89</b>	<b>839,802</b>	<b>57.61%</b>
94941000	Interest Income	-	88.22	-88	
94942900	Building Rental - Other				
	LS Tenants	1,112,239	549,692.70	562,546	49.42%
	LS Building Rentals	135,000	71,380.88	63,619	52.87%
	District Wide Rentals	87,500	43,394.10	44,106	49.59%
	<b>TOTAL BUILDING RENTAL - OTHER</b>	<b>1,334,739</b>	<b>664,467.68</b>	<b>670,271</b>	<b>49.78%</b>
94944400	Food Service Concessions	75	-	75	0.00%
	<b>OBJECT TOTAL</b>	<b>1,334,814</b>	<b>664,555.90</b>	<b>670,258</b>	<b>49.79%</b>
95952200	Homeowner Property Tax Relief	20,000	9,733.64	10,266	48.67%
95953100	Aid from Other Local Government Agencies	270,860	(106,308.00)	377,168	-39.25%
95956900	State Aid - Other Misc Programs	265,000	-	265,000	0.00%
	<b>OBJECT TOTAL</b>	<b>555,860</b>	<b>(96,574.36)</b>	<b>652,434</b>	<b>-17.37%</b>
96964600	Recreation Service Charges	925,000	417,140.99	507,859	45.10%
96969700	Law Enforcement Services	200	8,492.50	-8,293	4246.25%
	<b>OBJECT TOTAL</b>	<b>925,200</b>	<b>425,633.49</b>	<b>499,567</b>	<b>46.00%</b>
97970900	Taxable Sales	-	-	-	
97971000	Cash Overages	-	-	-	0.00%
97973000	Donations & Contributions	50,000	12,666.81	37,333	25.33%
97974000	Insurance Proceeds	7,000	3,240.28	3,760	46.29%
97979000	Other Revenue	150,500	26.00	150,474	0.02%
97979900	Prior Year Revenue	-	-	-	
	<b>OBJECT TOTAL</b>	<b>207,500</b>	<b>15,933.09</b>	<b>191,567</b>	<b>7.68%</b>
98985000	Sale of Real Property	-	-	-	0.00%
98986100	Gain on Sale of Fixed Asset	-	1,250.55	-1,251	0.00%
99999500	Residual Eq Tra	-	-	-	0.00%
	<b>OBJECT TOTAL</b>	<b>-</b>	<b>1,250.55</b>	<b>-1,251</b>	<b>0.00%</b>
	<b>BUDGET TOTAL</b>	<b>5,004,564</b>	<b>2,152,186.56</b>	<b>2,852,377</b>	<b>43.00%</b>
	<b>FUND BALANCE</b>	<b>1,147,024</b>	<b>1,147,024.00</b>	<b>-</b>	<b>100.00%</b>
	<b>TRANSFER TO REST RESERVE -EQUIP</b>	<b>-20,000</b>	<b>(20,000.00)</b>	<b>-</b>	<b>100.00%</b>
	<b>TOTAL PROJECTION</b>	<b>6,131,588</b>	<b>3,279,210.56</b>	<b>2,852,377</b>	<b>53.48%</b>

**CARMICHAEL RECREATION & PARK DISTRICT  
MID YEAR BUDGET STATUS  
FY2018-19**

Combination

ACCT NO	ACCT TITLE	2018-2019		SPENT	BALANCE	50%
		FINAL BGT	ENC			
1000's	SALARIES & EE BENEFITS:					
1110	S & W - Regular F/T	1,390,986		614,900.75	776,085	44%
1122	S & W - Temp P/T	364,250		209,173.09	155,077	57%
	S & W - Temp P/T Building Monitors	46,000		18,383.39	27,617	40%
1124	S & W - Board Members	-		-	-	
1130	Overtime	1,000		118.05	882	12%
1141	Premium Pay	-		-	-	
1143	Allowances	10,080		4,896.00	5,184	49%
1152	Terminal Pay	31,435		3,766.50	27,669	12%
1210	Retirement	399,896		180,099.66	219,796	45%
1220	OASHDI	134,363		65,078.62	69,284	48%
1230	Group Insurance	410,722		177,491.38	233,231	43%
1230-2	Dental	37,500		17,562.50	19,938	47%
1230-3	Life	541		253.34	288	47%
1230-4	Vision	1,246		695.90	550	56%
1240	Workers' Comp	87,503		43,751.50	43,752	50%
1250	Unemployment	19,546		4,707.20	14,839	24%
1880	SAL & EE Benefits Prior Year	-		-	-	
	OBJECT TOTAL	2,935,068		1,340,877.88	1,594,190	45.7%
2000's	SERVICES & SUPPLIES					
2005	Advertising & Legal Notices	23,050		9,978.00	13,072	43%
2015	Blueprint/Copying Service	2,000		15.76	1,984	1%
2022	Books/Personal Supplies	500		537.89	-38	108%
2024	Periodicals/Subscriptions	-		-	-	
2029	Business/Conference Expenses	20,000		8,371.16	11,629	42%
2035	Education/Training Services	5,075		6,761.88	-1,687	133%
2036	Education/Training Supplies	-		-	-	
2037	Tuition Reimbursement	-		-	-	
2038	Employee Recognition	-		-	-	
2039	Transportation	3,000		1,020.76	1,979	34%
2051	Liability Insurance - District Wide	92,772		52,231.52	40,540	56%
2061	Memberships	7,100		5,342.00	1,758	75%
2076	Office Supplies	10,200		5,565.32	4,635	55%
2081	Postage	10,400		4,782.31	5,618	46%
2085	Printing Services	500		0.00	500	0%
2103	Agricultural/Horticultural Services	140,000		42,915.00	97,085	31%
2104	Agricultural/Horticultural Supplies	22,000		7,032.33	14,968	32%
2111	Building Maintenance Service	5,000		6,252.00	-1,252	125%
2112	Building/Carpentry Supplies	28,000		12,020.41	15,980	43%
2122	Chemical Supplies	500		-	500	0%
2131	Electrical Services	-		-	-	
2132	Electrical Supplies	15,000		6,018.40	8,982	40%
2141	Land Improvement Services	10,000		0.00	10,000	0%
2142	Land Improvement Supplies	15,000		3,519.62	11,480	23%
2151	Mechanical System Maintenance Services	20,000		1,386.68	18,613	7%
2152	Mechanical System Maintenance Supplies	20,000		5,941.96	14,058	30%
2162	Painting Supplies	5,000		1,776.32	3,224	36%
2167	Plumbing Services	8,000		3,817.86	4,182	48%
2168	Plumbing Supplies	35,000		9,932.86	25,067	28%
2185	Permit Charges	3,000		2,150.00	850	72%
2191	Electricity - District Wide	32,554		14,931.67	17,622	46%
	LS - Electricity	95,051		41,273.45	53,778	43%
2192	Natural Gas/LPG - District Wide	2,500		544.57	1,955	22%
	LS - Natural Gas/LPB	26,110		6,179.67	19,930	24%
2193	Refuse Collection/Disposal Service	37,719		19,455.15	18,264	52%
	LS - Refuse	8,901		5,176.33	3,725	58%
2195	Sewage Disposal Service	4,640		2,099.88	2,540	45%
	LS - Sewer	19,705		6,919.14	12,786	35%
2197	Telephone Service	35,000		15,695.58	19,304	45%



**CARMICHAEL RECREATION & PARK DISTRICT  
MID YEAR BUDGET STATUS  
FY2018-19**

Combination

ACCT NO	ACCT TITLE	2018-2019		SPENT	BALANCE	50%
		FINAL BGT	ENC			
2198	Water	175,000		144,269.72	30,730	82%
2205	Auto Maintenance Services	12,000		3,277.61	8,722	27%
2206	Auto Maintenance Supplies	12,000		8,281.09	3,719	69%
2226	Expendable Tools/Inst Supplies	15,000		8,791.54	6,208	59%
2232	Fire Supplies	1,500		1,715.35	-215	114%
2236	Fuel/Lubricants	19,000		8,324.85	10,675	44%
2252	Medical Equip Maintenance	-		159.52	-160	
2261	Office Equipment Maintenance Services	12,000		5,658.73	6,341	47%
2262	Office Equipment Maintenance Supplies	10,020		1,898.43	8,122	19%
2275	Rent/Lease Equipment	12,000		5,327.27	6,673	44%
2291	Other Equipment Maintenance Svc	4,500		986.38	3,514	22%
2292	Other Equipment Maintenance Supply	4,000		1,436.24	2,564	36%
2314	Clothing/Personal Supplies	8,500		3,730.92	4,769	44%
2321	Custodial Services	110,000		35,623.23	74,377	32%
2322	Custodial Supplies	26,077		21,753.95	4,323	83%
2332	Food/Catering Supplies	700		68.63	631	10%
2443	Medical Service	5,850		1,356.00	4,494	23%
2505	Accounting/Financial Services	25,000		-	25,000	0%
2507	Assessor's Collection Services	26,000		-	26,000	0%
2541	Personnel Services	2,957		1,602.00	1,355	54%
2552	<i>Environmental Services</i>	10,000		-	10,000	0%
2571	Security Services	66,500		30,815.97	35,684	46%
2591	<i>Other Professional Services</i>	23,500		5,000.00	18,500	21%
2811	Data Processing Services	4,000		4,575.00	-575	114%
2812	Computer Software/Licensing	17,000		5,480.00	11,520	32%
2813	Sales Tax Adjustment-Board of Eq	-		-	-	
2851	Recreation Services	172,500		86,898.36	85,602	50%
2852	Recreation Supplies	67,579		23,058.75	44,520	34%
2880	Prior Year Service & Supply	-		-900.00	900	
2896	Cash/Inventory Shortages	-		-	-	
2898	Other Operating Supplies	830		59.26	771	7%
2899	Other Operating Services	26,500		11,013.74	15,486	42%
	PBID	31,600		17,091.14	14,509	54%
2911	Systems Development Services	2,759		-	2,759	0%
2912	Systems Development Supplies	-		660.60	-661	
2921	GS Printing Services	10		-	10	0%
2934	Real Estate Services	-		-	-	
	OBJECT TOTAL	1,668,159		747,659.76	920,499	45%
3000's	INTEREST & ASSESSMENTS					
3210	Interest Expense					
3230	Lease Obligation Retirement					
	OBJECT TOTAL					
4000's	FIXED ASSETS					
4201	<i>Structures &amp; Improvements</i>	217,511		14,862.13	202,649	7%
4202	Improvements Other than Buildings	599,633		46,417.92	553,215	8%
	OBJECT TOTAL	817,144		61,280.05	755,864	7%
4301	Equipment - Prop	126,000		31,360.51	94,639	25%
4302	Other Equipment					
	OBJECT TOTAL	126,000		31,360.51	94,639	25%
7901	<i>Appropriation for Contingencies</i>	450,000			450,000	0%
	OBJECT TOTAL	450,000			450,000	0%
	BUDGET UNIT TOTAL	5,996,371		2,181,178.20	3,815,193	36%

**CARMICHAEL RECREATION & PARK DISTRICT  
MID YEAR BUDGET STATUS  
FY2018-19**

Administration

ACCT NO	ACCT TITLE	2018-2019		BALANCE	50%
		FINAL BGT	ENC SPENT		
1000's	SALARIES & EE BENEFITS:				
1110	S & W - Regular F/T	552,060	244,245.52	307,814	44%
1122	S & W - Temp P/T		3,741.04	-3,741	
	S & W - Temp P/T Building Monitors				
1124	S & W - Board Members				
1130	Overtime				
1141	Premium Pay				
1143	Allowances	7,776	3,888.00	3,888	50%
1152	Terminal Pay	31,435		31,435	0%
1210	Retirement	158,456	70,020.18	88,436	44%
1220	OASHDI	38,527	19,173.74	19,353	50%
1230	Group Insurance	116,842	42,364.41	74,478	36%
1230-2	Dental	12,000	5,250.00	6,750	44%
1230-3	Life	194	87.12	107	45%
1230-4	Vision	703	350.40	353	50%
1240	Workers' Comp	10,518	5,259.00	5,259	50%
1250	Unemployment	1,953	112.23	1,841	6%
1880	SAL & EE Benefits Prior Year				
	OBJECT TOTAL	930,464	394,491.64	535,972	42%
2000's	SERVICES & SUPPLIES				
2005	Advertising & Legal Notices	-	570.00	-570	
2015	Blueprint/Copying Service				
2022	Books/Personal Supplies	500	537.89	-38	108%
2024	Periodicals/Subscriptions				
2029	Business/Conference Expenses	10,000	3,554.88	6,445	36%
2035	Education/Training Services	450	2,868.78	-2,419	638%
2036	Education/Training Supplies				
2037	Tuition Reimbursement				
2038	Employee Recognition				
2039	Transportation	1,000	314.46	686	31%
2051	Liability Insurance - District Wide	92,772	52,231.52	40,540	56%
2061	Memberships	6,300	4,597.00	1,703	73%
2076	Office Supplies	8,700	4,580.43	4,120	53%
2081	Postage	900	422.65	477	47%
2085	Printing Services	500		500	0%
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				
2142	Land Improvement Supplies				
2151	Mechanical System Maintenance Services				
2152	Mechanical System Maintenance Supplies				
2162	Painting Supplies				
2167	Plumbing Services				
2168	Plumbing Supplies				
2185	Permit Charges				
2191	Electricity - District Wide	650	298.63	351	46%
	LS - Electricity	1,901	825.47	1,076	43%
2192	Natural Gas/LPG - District Wide	50	10.89	39	22%
	LS - Natural Gas/LPB	522	123.59	398	24%
2193	Refuse Collection/Disposal Service	754	384.69	369	51%
	LS - Refuse	178	83.96	94	47%
2195	Sewage Disposal Service	93	42.00	51	45%
	LS - Sewer	394	138.39	256	35%
2197	Telephone Service	700	313.91	386	45%

**CARMICHAEL RECREATION & PARK DISTRICT  
MID YEAR BUDGET STATUS  
FY2018-19**

Administration

ACCT NO	ACCT TITLE	2018-2019		SPENT	BALANCE	50%
		FINAL BGT	ENC			
2198	Water	3,500		2,885.40	615	82%
2205	Auto Maintenance Services					
2206	Auto Maintenance Supplies					
2226	Expendable Tools/Inst Supplies					
2232	Fire Supplies					
2236	Fuel/Lubricants					
2252	Medical Equip Maintenance					
2261	Office Equipment Maintenance Services	11,550		3,768.15	7,782	33%
2262	Office Equipment Maintenance Supplies	10,020		1,898.43	8,122	19%
2275	Rent/Lease Equipment	1,500			1,500	0%
2291	Other Equipment Maintenance Svc					
2292	Other Equipment Maintenance Supply					
2314	Clothing/Personal Supplies					
2321	Custodial Services					
2322	Custodial Supplies					
2332	Food/Catering Supplies	600		8.16	592	1%
2443	Medical Service	150			150	0%
2505	Accounting/Financial Services	25,000			25,000	0%
2507	Assessor's Collection Services	26,000			26,000	0%
2541	Personnel Services	57			57	0%
2552	<i>Environmental Services</i>	<i>10,000</i>			10,000	0%
2571	Security Services	43,500		24,385.00	19,115	56%
2591	<i>Other Professional Services</i>	<i>23,500</i>		5,000.00	18,500	21%
2811	Data Processing Services	1,500		4,375.00	-2,875	292%
2812	Computer Software/Licensing	14,400		5,150.00	9,250	36%
2813	Sales Tax Adjustment-Board of Eq					
2851	Recreation Services					
2852	Recreation Supplies					
2880	Prior Year Service & Supply			-900.00	900	
2896	Cash/Inventory Shortages					
2898	Other Operating Supplies	430		59.26	371	14%
2899	Other Operating Services	25,000		11,013.74	13,986	44%
	PBID	31,600		17,091.14	14,509	54%
2911	Systems Development Services	2,759			2,759	0%
2912	Systems Development Supplies			660.60	-661	
2921	GS Printing Services	10			10	0%
2934	Real Estate Services					
	OBJECT TOTAL	<u>357,440</u>		<u>147,294.02</u>	<u>210,146</u>	<u>41%</u>
3000's	INTEREST & ASSESSMENTS					
3210	Interest Expense	-		-	-	
3230	Lease Obligation Retirement	-		-	-	
	OBJECT TOTAL	<u>-</u>		<u>-</u>	<u>-</u>	
4000's	FIXED ASSETS					
4201	<i>Structures &amp; Improvements</i>	<i>217,511</i>		14,862.13	202,649	7%
4202	Improvements Other than Buildings	599,633		46,417.92	553,215	8%
	OBJECT TOTAL	<u>817,144</u>		<u>61,280.05</u>	<u>755,864</u>	<u>7%</u>
4301	Equipment - Prop					
4302	Other Equipment					
	OBJECT TOTAL	<u>-</u>		<u>-</u>	<u>-</u>	
7901	<i>Appropriation for Contingencies</i>	<i>450,000</i>		-	450,000	0%
	OBJECT TOTAL	<u>450,000</u>		<u>-</u>	<u>450,000</u>	<u>0%</u>
	BUDGET UNIT TOTAL	2,555,048	0	603,066	1,951,982	24%

**CARMICHAEL RECREATION & PARK DISTRICT  
MID YEAR BUDGET STATUS  
FY2018-19**

Recreation

ACCT NO	ACCT TITLE	2018-2019				
		FINAL BGT	ENC	SPENT	BALANCE	50%
1000's	SALARIES & EE BENEFITS:					
1110	S & W - Regular F/T & P/T	350,449		132,606.84	217,842	38%
1122	S & W - Temp P/T	364,250		205,432.05	158,818	56%
	S & W - Temp P/T Building Monitors	46,000		18,383.39	27,617	40%
1124	S & W - Board Members					
1130	Overtime	500		118.05	382	24%
1141	Premium Pay					
1143	Allowances	1,728		720.00	1,008	42%
1152	Terminal Pay			3,766.50	-3,767	
1210	Retirement	95,355		39,879.87	55,475	42%
1220	OASHDI	58,601		27,688.80	30,912	47%
1230	Group Insurance	112,333		53,033.65	59,299	47%
1230-2	Dental	12,000		6,000.00	6,000	50%
1230-3	Life	165		81.36	84	49%
1230-4	Vision	63		26.30	37	42%
1240	Workers' Comp	23,192		11,596.00	11,596	50%
1250	Unemployment	15,423		4,279.08	11,144	28%
1880	SAL & EE Benefits Prior Year					
	OBJECT TOTAL	1,080,059		503,611.89	576,447	47%
2000's	SERVICES & SUPPLIES					
2005	Advertising & Legal Notices	23,000		9,333.00	13,667	41%
2015	Blueprint/Copying Service					
2022	Books/Personal Supplies					
2024	Periodicals/Subscriptions					
2029	Business/Conference Expenses	5,000		3,489.37	1,511	70%
2035	Education/Training Services	625		274.07	351	44%
2036	Education/Training Supplies					
2037	Tuition Reimbursement					
2038	Employee Recognition					
2039	Transportation	2,000		656.30	1,344	33%
2051	Liability Insurance - District Wide					
2061	Memberships	800		600.00	200	75%
2076	Office Supplies	1,500		752.38	748	50%
2081	Postage	9,500		4,359.66	5,140	46%
2085	Printing Services					
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					
2142	Land Improvement Supplies					
2151	Mechanical System Maintenance Services					
2152	Mechanical System Maintenance Supplies					
2162	Painting Supplies					
2167	Plumbing Services					
2168	Plumbing Supplies					
2185	Permit Charges					
2191	Electricity - District Wide	5,534		2,538.39	2,996	46%
	LS - Electricity	16,159		7,016.48	9,143	43%
2192	Natural Gas/LPG - District Wide	425		92.58	332	22%
	LS - Natural Gas/LPB	4,439		1,050.55	3,388	24%
2193	Refuse Collection/Disposal Service	6,412		3,490.38	2,922	54%
	LS - Refuse	1,513		1,691.83	-179	112%
2195	Sewage Disposal Service	789		356.97	432	45%
	LS - Sewer	3,350		1,176.24	2,174	35%
2197	Telephone Service	5,950		2,668.26	3,282	45%

**CARMICHAEL RECREATION & PARK DISTRICT  
MID YEAR BUDGET STATUS  
FY2018-19**

Recreation

ACCT NO	ACCT TITLE	2018-2019		SPENT	BALANCE	50%
		FINAL BGT	ENC			
2198	Water	29,750		24,525.86	5,224	82%
2205	Auto Maintenance Services	4,000		871.69	3,128	22%
2206	Auto Maintenance Supplies	1,000			1,000	0%
2226	Expendable Tools/Inst Supplies					
2232	Fire Supplies					
2236	Fuel/Lubricants	4,000		2,130.49	1,870	53%
2252	Medical Equip Maintenance					
2261	Office Equipment Maintenance Services	450		1,890.58	-1,441	420%
2262	Office Equipment Maintenance Supplies					
2275	Rent/Lease Equipment	4,500		2,097.72	2,402	47%
2291	Other Equipment Maintenance Svc					
2292	Other Equipment Maintenance Supply					
2314	Clothing/Personal Supplies					
2321	Custodial Services					
2322	Custodial Supplies					
2332	Food/Catering Supplies			60.47	-60	
2443	Medical Service	4,700		1,222.00	3,478	26%
2505	Accounting/Financial Services					
2507	Assessor's Collection Services					
2541	Personnel Services	2,600		1,602.00	998	62%
2552	Environmental Services					
2571	Security Services	23,000		6,430.97	16,569	28%
2591	Other Professional Services					
2811	Data Processing Services	2,500		200.00	2,300	8%
2812	Computer Software/Licensing	600		330.00	270	55%
2813	Sales Tax Adjustment-Board of Eq					
2851	Recreation Services	172,500		86,898.36	85,602	50%
2852	Recreation Supplies	67,579		23,058.75	44,520	34%
2880	Prior Year Service & Supply					
2896	Cash/Inventory Shortages					
2898	Other Operating Supplies					
2899	Other Operating Services	500			500	0%
	PBID					
2911	Systems Development Services					
2912	Systems Development Supplies					
2921	GS Printing Services					
2934	Real Estate Services					
	OBJECT TOTAL	404,675		190,865.35	213,810	47%
3000's	INTEREST & ASSESSMENTS					
3210	Interest Expense					
3230	Lease Obligation Retirement					
	OBJECT TOTAL					
4000's	FIXED ASSETS					
4201	Structures & Improvements					
4202	Improvements Other than Buildings					
	OBJECT TOTAL					
4301	Equipment - Prop	6,000		5,908.15	92	98%
4302	Other Equipment					
	OBJECT TOTAL	6,000		5,908.15	92	98%
7901	Appropriation for Contingencies					
	OBJECT TOTAL					
	BUDGET UNIT TOTAL	1,490,734		700,385.39	790,349	47%

**CARMICHAEL RECREATION & PARK DISTRICT  
MID YEAR BUDGET STATUS  
FY2018-19**

Maintenance

ACCT NO	ACCT TITLE	2018-2019		SPENT	BALANCE	50%
		FINAL BGT	ENC			
1000's	SALARIES & EE BENEFITS:					
1110	S & W - Regular F/T & PT	488,477		238,048.39	250,429	49%
1122	S & W - Temp P/T					
	S & W - Temp P/T Building Monitors					
1124	S & W - Board Members					
1130	Overtime	500			500	0%
1141	Premium Pay					
1143	Allowances	576		288.00	288	50%
1152	Terminal Pay					
1210	Retirement	146,085		70,199.61	75,885	48%
1220	OASHDI	37,235		18,216.08	19,019	49%
1230	Group Insurance	181,547		82,093.32	99,454	45%
1230-2	Dental	13,500		6,312.50	7,188	47%
1230-3	Life	182		84.86	97	47%
1230-4	Vision	480		319.20	161	67%
1240	Workers' Comp	53,793		26,896.50	26,897	50%
1250	Unemployment	2,170		315.89	1,854	15%
1880	SAL & EE Benefits Prior Year					
	OBJECT TOTAL	924,545		442,774.35	481,771	48%
2000's	SERVICES & SUPPLIES					
2005	Advertising & Legal Notices	50		75.00	-25	150%
2015	Blueprint/Copying Service	2,000		15.76	1,984	1%
2022	Books/Personal Supplies					
2024	Periodicals/Subscriptions					
2029	Business/Conference Expenses	5,000		1,326.91	3,673	27%
2035	Education/Training Services	4,000		3,619.03	381	90%
2036	Education/Training Supplies					
2037	Tuition Reimbursement					
2038	Employee Recognition					
2039	Transportation			50.00	-50	
2051	Liability Insurance - District Wide					
2061	Memberships			145.00	-145	
2076	Office Supplies			232.51	-233	
2081	Postage					
2085	Printing Services					
2103	Agricultural/Horticultural Services	140,000		42,915.00	97,085	31%
2104	Agricultural/Horticultural Supplies	22,000		7,032.33	14,968	32%
2111	Building Maintenance Service	5,000		6,252.00	-1,252	125%
2112	Building/Carpentry Supplies	28,000		12,020.41	15,980	43%
2122	Chemical Supplies	500			500	0%
2131	Electrical Services					
2132	Electrical Supplies	15,000		6,018.40	8,982	40%
2141	Land Improvement Services	10,000			10,000	0%
2142	Land Improvement Supplies	15,000		3,519.62	11,480	23%
2151	Mechanical System Maintenance Services	20,000		1,386.68	18,613	7%
2152	Mechanical System Maintenance Supplies	20,000		5,941.96	14,058	30%
2162	Painting Supplies	5,000		1,776.32	3,224	36%
2167	Plumbing Services	8,000		3,817.86	4,182	48%
2168	Plumbing Supplies	35,000		9,932.86	25,067	28%
2185	Permit Charges	3,000		2,150.00	850	72%
2191	Electricity - District Wide	26,370		12,094.65	14,275	46%
	LS - Electricity	76,991		33,431.50	43,560	43%
2192	Natural Gas/LPG - District Wide	2,025		441.10	1,584	22%
	LS - Natural Gas/LPB	21,149		5,005.53	16,143	24%
2193	Refuse Collection/Disposal Service	30,553		15,580.08	14,973	51%
	LS - Refuse	7,210		3,400.54	3,809	47%
2195	Sewage Disposal Service	3,758		1,700.91	2,057	45%
	LS - Sewer	15,961		5,604.51	10,356	35%
2197	Telephone Service	28,350		12,713.41	15,637	45%

**CARMICHAEL RECREATION & PARK DISTRICT  
MID YEAR BUDGET STATUS  
FY2018-19**

Maintenance

ACCT NO	ACCT TITLE	2018-2019		SPENT	BALANCE	50%
		FINAL BGT	ENC			
2198	Water	141,750		116,858.46	24,892	82%
2205	Auto Maintenance Services	8,000		2,405.92	5,594	30%
2206	Auto Maintenance Supplies	11,000		8,281.09	2,719	75%
2226	Expendable Tools/Inst Supplies	15,000		8,791.54	6,208	59%
2232	Fire Supplies	1,500		1,715.35	-215	114%
2236	Fuel/Lubricants	15,000		6,194.36	8,806	41%
2252	Medical Equip Maintenance	250		159.52	90	64%
2261	Office Equipment Maintenance Services					
2262	Office Equipment Maintenance Supplies					
2275	Rent/Lease Equipment	6,000		3,229.55	2,770	54%
2291	Other Equipment Maintenance Svc	4,500		986.38	3,514	22%
2292	Other Equipment Maintenance Supply	4,000		1,436.24	2,564	36%
2314	Clothing/Personal Supplies	8,500		3,730.92	4,769	44%
2321	Custodial Services	110,000		35,623.23	74,377	32%
2322	Custodial Supplies	26,077		21,753.95	4,323	83%
2332	Food/Catering Supplies	100			100	0%
2443	Medical Service	1,000		134.00	866	13%
2505	Accounting/Financial Services					
2507	Assessor's Collection Services					
2541	Personnel Services	300			300	0%
2552	Environmental Services				0	
2571	Security Services					
2591	Other Professional Services					
2811	Data Processing Services					
2812	Computer Software/Licensing	2,000			2,000	0%
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			400	0%
2899	Other Operating Services	1,000			1,000	0%
	PBID					
2911	Systems Development Services					
2912	Systems Development Supplies					
2921	GS Printing Services					
2934	Real Estate Services					
	OBJECT TOTAL	906,294		409,500.39	496,794	45%
3000's	INTEREST & ASSESSMENTS					
3210	Interest Expense					
3230	Lease Obligation Retirement					
	OBJECT TOTAL					
4000's	FIXED ASSETS					
4201	Structures & Improvements					
4202	Improvements Other than Buildings					
	OBJECT TOTAL					
4301	Equipment - Prop	120,000		25,452.36	94,548	21%
4302	Other Equipment					
	OBJECT TOTAL	120,000		25,452.36	94,548	21%
7901	Appropriation for Contingencies					
	OBJECT TOTAL					
	BUDGET UNIT TOTAL	1,950,839		877,727.10	1,073,112	45%