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Carmichael



RECREATION AND
PARK DISTRICT

To: Advisory Board of Directors

From: Ingrid S. Penney, Administrative Services Manager

Date: February 18, 2021

Subject: Mid-Year and Year End Budget Status Comparison

Introduction:

This report is a follow up to the FY2020-21 Mid-Year Budget Status shared with you on February 6, 2021. It provides a mid-year budget status for FY2020-21 and mid-year and year-end budget comparison to FY 2018-19 and 2019-20, demonstrating the trends before and during the COVID-19 pandemic that started impacting programs in March 2020.

Revenues – Main Categories

Property Taxes revenue remains strong with steady modest growth.

Tenant Leases remain stable both in trend and exceed allocations, while daily rentals have been impacted by gathering restrictions and refunds of deposits on file. Once Sacramento County moves to the Red Tier, we can start to schedule gym rentals. We are planning ahead for when restrictions subside to open our other venues.

Recreation Programs are limited due to current guidelines. Recreation continues to look for creative ways to engage the Community.

Expenditures – General Information

Given the current trend and overall expenditures in the aggregate are coming in below 50%, even with higher water costs, an extra payroll and benefit expenditures, CRPD should meet projections with a carry over fund balance to take us into FY2021-22. Incidentally, the extra health insurance expense has already been reversed through the payroll run this week.

While recreation programming remains limited, expenditures to provide the services have decreased too. The Recreation Division has done an excellent job in direct cost recovery for programs offered. Because regular staff are being used to operate the programs, it does create a higher direct cost than would normally be reflected. This disparity is indicative of the cost of comprehensive benefits not normally offered to seasonal positions.

Staff looks forward to elaborating on the year end projections during the FY2021-22 Recommended Budget process.

**CARMICHAEL RECREATION AND PARK DISTRICT
MID YEAR BUDGET STATUS COMPARISON SUMMARY
FY 2018-19; 2019-20 and 2020-21**

ACCOUNTS	FY2018-19			FY2019-20			FY2020-21		
	REALIZED/ SPENT MID YR	%	FY2018-19 ACT YE	REALIZED/ SPENT MID YR	%	FY2019-20 ACT YE	REALIZED/ SPENT MID YR	%	FY2020-21 EST YE*
REVENUES									
Fund Balance	1,147,024	100.00%	1,147,024	1,314,897	100.00%	1,314,897	741,511	100.00%	
Transfer from(+)/into(-) Reserves	-20,000	100.00%	-20,000	30,000	100.00%	30,000	0	0.00%	
Property Taxes	1,141,388	57.61%	2,062,029	1,207,737	56.91%	2,166,843	1,277,185	57.10%	
Tenant Leases	549,693	49.42%	1,117,439	568,244	49.10%	1,128,076	650,883	57.92%	
Rentals - LSCC	71,381	52.87%	191,466	96,949	64.12%	143,572	-379	-0.51%	
Rentals - (includes Capra/Jensen)	43,394	49.59%	86,000	37,615	46.22%	57,524	13,041	28.98%	
Homeowners Property Tax Relief	9,734	48.67%	19,467	9,530	48.87%	19,060	9,423	49.59%	
Park Fees	-106,308	-39.25%	140,352	-90,365	-29.65%	-2,415	-87,950	-32.56%	
State Aid - Prop 68	0	0.00%	0	0	0.00%	0	0	0.00%	
Recreation Program Fees	417,141	45.10%	941,514	425,164	41.48%	660,581	58,696	12.36%	
Donations/Contributions	12,667	25.33%	33,547	11,437	13.35%	15,212	3,327	1.95%	
Insurance Proceeds	3,240	46.29%	6,493	3,226	46.08%	11,076	10,593	151.33%	
Interest, Citations Rev, Other	8,607	5.71%	168,523	3,002	1.88%	14,862	1,978	63.81%	
Total Revenue	3,277,960	53.48%	5,893,854	3,617,436	56.01%	5,559,287	2,678,308	51.34%	
EXPENDITURES									
Salaries & EE Bnfts	1,340,878	45.68%	2,723,529	1,376,620	45.15%	2,668,601	1,203,898	47.41%	
Services & Supplies	747,660	43.62%	1,550,327	908,387	50.26%	1,504,393	784,434	47.30%	
CIP	61,280	7.83%	190,460	236,646	22.62%	562,811	244,706	48.21%	
Equipment	31,360	27.27%	114,641	74,265	92.83%	81,969	11,139	99.46%	
Contingency	0	0.00%	0	0	0.00%	0	0	0.00%	
Total Expenditures	2,181,178	35.57%	4,578,957	2,595,918	40.01%	4,817,774	2,244,177	43.02%	

**CARMICHAEL RECREATION & PARK DISTRICT
MID-YEAR AND YEAR-END BUDGET STATUS COMPARISON
FY2018-19, FY2019-20, AND FY2020-21**

CARMICHAEL RECREATION & PARK DISTRICT
PROPOSED RECOMMENDED BUDGET
FY2021-2022

ACCT NO	ACCT TITLE	2017-18 ACT YE	MID YEAR 2018-2019	2018-19 ACT YE	ADOPTED 2019-2020	MID YEAR 2019-2020	ACT YE 2019-2020	ADOPTED 2020-2021	MID YEAR 2020-2021
91910100	Property Taxes- Current/Secured	1,803,824	1,030,448	1,903,591	1,965,000	1,087,964	2,002,044	2,072,116	1,151,955
91910200	Property Taxes - Current/Unsecured	63,657	69,073	69,653	70,000	72,860	74,481	74,481	76,805
91910300	Supplemental PT - Current	50,538	14,806	53,301	50,000	19,478	54,110	54,110	16,868
91910400	Augmentation Fund	12,712	14,124	14,124	14,124	14,059	14,059	14,059	17,898
91910500	Property Tax - Supplemental/Delinquent	2,275	2,784	2,784	2,784	3,023	3,023	3,023	2,761
91910600	Property Tax Unitary	18,323	9,531	17,364	18,500	9,460	17,691	17,691	9,220
91912000	Property Tax Redemption	97	-	80	100	-	101	101	-
91913000	Prop Tax PR - Unsecured	1,903	530	768	1,100	752	991	991	1,354
91914000	Property Tax - Penalties	363	91	364	400	142	343	343	323
	OBJECT TOTAL	1,953,694	1,141,388	2,062,029	2,122,008	1,207,737	2,166,843	2,236,915	1,277,185
94941000	Interest Income	2,860	88	7,971	200	479	8,271	2,500	299
94942900	Building Rental - Other								
	LS Tenants	1,084,294	549,693	1,117,439	1,157,221	568,244	1,128,076	1,123,727	650,883
	LS Building Rentals	110,824	71,381	191,466	151,200	96,949	143,572	75,000	(379)
	District Wide Rentals	76,784	43,394	86,000	81,392	37,615	57,524	45,000	13,041
	TOTAL BUILDING RENTAL - OTHER	1,271,902	664,468	1,394,905	1,389,813	702,808	1,329,172	1,243,727	663,544
94944400	Food Service Concessions	210	-	224	-	105	233	-	-
	OBJECT TOTAL	1,274,971	664,556	1,403,100	1,390,013	703,392	1,337,675	1,246,227	663,843
95952200	Homeowner Property Tax Relief	19,976	9,734	19,467	19,500	9,530	19,060	19,000	9,423
95953100	Aid from Other Local Government Agencies	106,308	(106,308)	140,352	304,789	(90,365)	(2,415)	270,086	(87,950)
95956900	State Aid - Other Misc Programs		-		-			50,000	-
	OBJECT TOTAL	126,284	(96,574)	159,819	324,289	(80,835)	16,645	339,086	(78,527)
96964600	Recreation Service Charges	917,444	417,141	941,514	1,025,000	425,164	660,581	475,000	58,696
96968000	CO Ins Prem ISF	-	8,493	-	-	-	2,489	-	-
96969700	Law Enforcement Services	2,808	425,633	8,973	9,000	153	1,485	500	642
	OBJECT TOTAL	920,252		950,487	1,034,000	425,317	664,554	475,500	59,338

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

ACCT NO	ACCT TITLE	2017-18 ACT YE	MID YEAR 2018-2019	2018-19 ACT YE	ADOPTED 2019-2020	MID YEAR 2019-2020	ACT YE 2019-2020	ADOPTED 2020-2021	MID YEAR 2020-2021
97970900	Taxable Sales	-	-	-	-	-	-	-	-
97971000	Cash Overages	-	-	-	-	-	-	-	-
97973000	Donations & Contributions	9,119	12,667	33,547	85,658	11,437	15,212	170,318	3,327.16
97974000	Insurance Proceeds	5,711	3,240	6,493	7,000	3,226	11,076	7,000	10,593.00
97979000	Other Revenue	2,026	26	150,104	150,500	52	171	100	14,958.35
97979900	Prior Year Revenue	-	-	-	-	-	-	-	-
	OBJECT TOTAL	16,857	15,933	190,144	243,158	14,715	26,458	177,418	28,879
98985000	Sale of Real Property	-	-	-	-	-	-	-	-
98986100	Gain on Sale of Fixed Asset	12,213	1,251	1,251	-	2,213	2,213	-	-
	OBJECT TOTAL	12,213	1,251	1,251	-	2,213	2,213	-	-
	BUDGET TOTAL	4,304,270	2,152,187	4,766,830	5,113,468	2,272,539	4,214,389	4,475,146	1,950,717
	FUND BALANCE	1,043,572	1,147,024	1,147,024	1,314,897	1,314,897	1,314,897	741,511	741,511
	TRNSFR TO/FRM REST RESERVE -EQUIP	(10,000)	(20,000)	(20,000)	30,000	30,000	30,000	-	-
	TOTAL PROJECTION	5,337,842	3,279,211	5,893,854	6,458,365	3,617,436	5,559,286	5,216,657	2,692,228

CARMICHAEL RECREATION & PARK DISTRICT
PROPOSED RECOMMENDED BUDGET
FY2021-2022

Combination

ACCT NO	ACCT TITLE	2017-2018 ACT YE	MID YR 2018-2019	2018-2019 ACT YE	ADOPTED 2019-2020	MID YR 2019-2020	EST YE 2019-2020	ACT YE 2019-2020	ADOPTED 2020-2021	MID YR 2020-2021
1000's	SALARIES & EE BENEFITS:									
1110	S & W - Regular F/T	1,093,916	614,901	1,225,829	1,424,515	624,446	1,258,564	1,232,582	1,262,516	648,419
1122	S & W - Temp P/T	402,420	209,173	368,653	386,750	218,518	381,750	347,939	200,000	9,821
	S & W - Custodial Assistants	1,075								
	S & W - Temp P/T Building Monitors	40,608	18,383	37,664	42,000	22,314	44,903	33,891	25,000	150
1124	S & W - Board Members		-					-	-	-
1130	Overtime	34	118	213	1,000	235	556	555	1,000	74
1141	Premium Pay	100	-	150	100	288	200	200	200	-
1143	Allowances	4,224	4,896	8,232	10,656	4,440	9,456	10,056	10,656	5,328
1152	Terminal Pay	9,493	3,767	99,692	-	331	8,009	8,009	-	1,158
1210	Retirement	288,185	180,100	358,104	448,434	194,849	388,773	391,506	430,346	218,167
1220	OASHDI	118,881	65,079	133,005	142,628	66,616	130,313	124,871	114,701	50,453
1230	Group Insurance	315,630	177,491	360,955	445,156	188,242	385,963	392,247	387,709	209,273
1230-2	Dental	15,875	17,563	33,916	35,550	15,998	30,395	31,047	29,862	14,457
1230-3	Life	234	253	489	541	229	517	464	473	227
1230-4	Vision	640	696	1,794	2,936	1,107	2,275	2,298	2,470	1,212
1240	Workers' Comp - ACP	67,981	43,752	79,186	89,582	33,712	78,282	78,503	64,199	44,939
1241	Workers' Comp									
1250	Unemployment - ACP	15,460	4,707	15,647	19,160	5,295	17,834	14,432	10,410	218
1251	Unemployment									
1880	SAL & EE Benefits Prior Year							-		
	OBJECT TOTAL	2,374,756	1,340,878	2,723,529	3,049,008	1,376,620	2,737,790	2,668,601	2,539,542	1,203,898
2000's	SERVICES & SUPPLIES									
2005	Advertising & Legal Notices	21,349	9,978	20,240	30,150	9,804	21,563	21,178	16,500	1,422
2015	Blueprint/Copying Service	62	16	16	2,400	44	100	44	2,400	-
2022	Books/Personal Supplies	431	538	538	675	160	200	160	200	-
2029	Business/Conference Expenses	16,454	8,371	9,851	19,000	3,027	8,000	6,352	10,000	1,800
2035	Education/Training Services	3,269	6,762	8,248	8,075	3,437	8,440	5,228	8,000	2,831
2036	Education/Training Supplies	-	-	-	-	-	-	-	-	-
2038	Employee Recognition	-	-	143	-	-	-	-	-	-
2039	Transportation	2,170	1,021	2,873	3,250	992	2,700	1,392	1,800	312
2051	Liability Insurance - District Wide	80,937	52,232	98,129	125,650	121,385	125,650	122,899	165,000	160,930
2061	Memberships	5,708	5,342	6,377	8,070	5,801	7,200	7,991	8,350	4,937
2076	Office Supplies	8,207	5,565	11,369	11,500	4,455	11,112	6,373	8,700	1,819
2081	Postage	9,265	4,782	10,608	11,250	5,683	11,448	11,592	6,600	322
2085	Printing Services	119	-	-	500	-	500	-	500	22
2103	Agricultural/Horticultural Services	121,701	42,915	103,008	125,000	43,756	110,000	115,847	120,000	49,867
2104	Agricultural/Horticultural Supplies	16,531	7,032	13,400	22,000	598	15,000	3,963	5,000	1,195
2111	Building Maintenance Service	6,964	6,252	11,353	7,000	725	6,950	8,321	15,000	10,057
2112	Building/Carpentry Supplies	26,682	12,020	27,356	24,000	9,985	26,000	27,962	25,000	5,019

CARMICHAEL RECREATION & PARK DISTRICT
PROPOSED RECOMMENDED BUDGET
FY2021-2022

Combination

ACCT NO	ACCT TITLE	2017-2018 ACT YE	MID YR 2018-2019	2018-2019 ACT YE	ADOPTED 2019-2020	MID YR 2019-2020	EST YE 2019-2020	ACT YE 2019-2020	ADOPTED 2020-2021	MID YR 2020-2021
2122	Chemical Supplies	-	-	-	500	-	-	-	-	-
2131	Electrical Services	2,651	-	-	-	-	-	1,935	-	10,681
2132	Electrical Supplies	21,857	6,018	15,671	15,000	3,343	5,000	5,982	7,500	830
2141	Land Improvement Services	4,653	-	3,952	10,000	11,655	21,655	(1,655)	5,000	10,003
2142	Land Improvement Supplies	21,061	3,520	7,265	10,000	6,616	20,000	20,917	12,000	4,483
2151	Mech System Maintenance Svcs	19,196	1,387	30,367	50,000	28,302	43,000	30,147	45,000	47,908
2152	Mech System Maintenance Sup	9,765	5,942	13,055	20,000	44,234	44,234	50,012	20,000	4,626
2162	Painting Supplies	3,101	1,776	3,119	5,000	663	1,000	2,075	3,500	722
2167	Plumbing Services	5,182	3,818	4,838	8,000	1,320	2,000	3,945	6,000	1,411
2168	Plumbing Supplies	27,504	9,933	28,751	35,000	8,852	30,000	29,523	25,000	9,855
2185	Permit Charges	2,476	2,150	2,150	3,000	2,416	2,500	2,528	3,000	2,058
2191	Electricity - District Wide	35,123	14,932	33,042	33,425	17,654	36,709	33,806	35,000	16,749
	LS - Electricity	100,354	41,273	91,742	95,060	40,628	93,246	89,584	95,000	39,141
2192	Natural Gas/LPG - District Wide	2,324	545	2,357	2,675	450	2,375	2,523	2,775	871
	LS - Natural Gas/LPB	34,452	6,180	34,806	35,750	6,570	36,850	35,030	36,750	9,771
2193	Refuse Collection/Disposal Service	38,615	19,455	39,216	39,650	22,755	44,732	42,293	46,000	22,027
	LS - Refuse	8,515	5,176	12,350	12,930	5,396	12,580	13,768	15,050	5,426
2195	Sewage Disposal Service	4,131	2,100	4,200	4,682	1,400	4,682	3,893	4,500	1,359
	LS - Sewer	16,550	6,919	13,838	19,744	4,689	18,744	13,617	15,050	3,774
2197	Telephone Service	33,261	15,696	34,570	35,650	16,612	35,650	36,966	37,000	18,694
2198	Water	158,814	144,270	186,481	190,800	136,245	205,824	181,283	195,000	161,037
2205	Auto Maintenance Services	18,426	3,278	11,662	10,500	1,452	7,100	3,082	7,500	614
2206	Auto Maintenance Supplies	13,674	8,281	11,463	12,000	6,665	8,100	12,934	13,500	1,479
2226	Expendable Tools/Inst Supplies AAR	16,595	8,792	17,747	14,000	341	9,000	2,776	7,500	1,736
2232	Fire Supplies	772	1,715	1,715	2,000	994	2,000	994	2,000	913
2236	Fuel/Lubricants	17,552	8,325	18,847	19,000	8,255	18,400	15,269	16,180	4,680
2252	Medical Equip Maintenance	-	160	273	300	71	150	71	-	-
2261	Office Equip Maintenance Svcs	10,002	5,659	11,439	15,550	11,670	19,808	16,824	20,500	11,393
2262	Office Equip Maintenance Sup	6,830	1,898	5,140	10,020	18,874	19,000	19,784	25,000	14,256
2275	Rent/Lease Equipment	8,615	5,327	8,936	14,500	10,665	16,960	19,777	25,000	7,378
2291	Other Equipment Maintenance Svc	3,015	986	1,443	3,000	-	3,000	-	1,500	-
2292	Other Equip Maintenance Sup	4,168	1,436	5,967	3,500	1,508	5,500	2,617	2,500	549
2314	Clothing/Personal Supplies	6,677	3,731	7,802	8,500	3,388	8,500	6,845	9,060	2,433
2321	Custodial Services	84,277	35,623	91,180	125,000	43,871	125,000	91,516	100,000	24,299
2322	Custodial Supplies	16,710	21,754	29,493	26,000	8,404	26,000	13,611	23,000	4,946
2332	Food/Catering Supplies	821	69	212	700	453	950	1,089	1,000	55
2443	Medical Service	4,695	1,356	4,740	5,650	1,908	5,600	2,845	3,150	212
2444	Medical Supply	-	-	-	-	-	-	398	400	792
2505	Accounting/Financial Services	21,855	-	13,545	25,000	-	10,000	4,591	20,000	137
2507	Assessor's Collection Services	25,435	-	25,214	26,000	-	25,696	25,696	26,480	13,168
2541	Personnel Services	2,866	1,602	3,116	4,207	1,226	4,021	1,879	2,000	57

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

Combination

ACCT NO	ACCT TITLE	2017-2018 ACT YE	MID YR 2018-2019	2018-2019 ACT YE	ADOPTED 2019-2020	MID YR 2019-2020	EST YE 2019-2020	ACT YE 2019-2020	ADOPTED 2020-2021	MID YR 2020-2021
2552	Environmental Services	45,900	-	9,760	13,000	10,383	27,983	27,983	-	6,000
2571	Security Services	4,350	30,816	64,373	75,940	31,484	65,540	69,011	69,000	25,295
2591	Other Professional Services	400	5,000	44,943	11,000	17,508	11,986	11,986	5,000	-
2811	Data Processing Services	10,475	4,575	4,395	4,500	5,645	6,500	6,413	6,490	1,775
2812	Computer Software/Licensing	9,329	5,480	7,063	12,150	6,006	7,830	7,241	10,348	8,889
2813	Sales Tax Adjustment-Board of Eq	-	-	-	-	(428)	165,000	(428)	-	-
2851	Recreation Services	153,498	86,898	152,421	180,000	74,962	165,000	97,645	125,500	1,167
2852	Recreation Supplies	71,945	23,059	49,613	70,214	34,719	70,214	50,908	71,000	2,755
2880	Prior Year Service & Supply	(1,430)	(900)	(1,803)	-	(750)	-	(1,371)	-	-
2896	Cash/Inventory Shortages	-	-	-	-	-	430	-	-	-
2898	Other Operating Supplies	-	59	64	830	-	830	59	850	-
2899	Other Operating Services	23,624	11,014	24,778	26,000	23,417	2,614	20,110	24,500	3,952
	PBID	30,170	17,091	32,629	33,500	16,045	2,759	32,007	34,460	16,483
2911	DTECH Labor - AC	1,839	-	6,214	2,759	-	-	2,758	2,758	-
2912	DTECH Fee - ACP	661	661	661	661	-	-	-	-	-
2921	GS Printing Services	6	-	-	10	-	394,697	-	10	-
	OBJECT TOTAL	1,483,185	747,660	1,550,328	1,781,377	908,387	2,251,812	1,504,393	1,658,361	767,373
3000's	INTEREST & ASSESSMENTS									
	OBJECT TOTAL									
4000's	FIXED ASSETS									
4201	Structures & Improvements	182,983	14,862	124,675	255,135	40,591	297,023	88,889	124,185	38,906
4202	Improvements Other than Buildings	89,237	46,418	65,785	790,850	196,055	352,594	473,924	383,369	205,800
	OBJECT TOTAL	272,219	61,280	190,460	1,045,985	236,646	649,617	562,811	507,554	244,706
4301	Equipment - Prop	60,659	31,361	114,641	82,000	74,265	77,982	81,969	11,200	11,139
	OBJECT TOTAL	60,659	31,361	114,641	82,000	74,265	77,982	81,969	11,200	11,139
					AAR					
5980	Interfund Chgs-OP Transfer Out			-						
7901	Appropriation for Contingencies	-	-	-	500,000	-	-	-	500,000	-
	OBJECT TOTAL	-	-	-	500,000	-	-	-	500,000	-
	BUDGET UNIT TOTAL	4,190,818	2,181,178	4,578,957	6,458,370	2,595,919	5,717,201	4,817,774	5,216,657	2,227,116

CARMICHAEL RECREATION & PARK DISTRICT
PROPOSED RECOMMENDED BUDGET
FY2021-2022

Administration

ACCT NO	ACCT TITLE	2017-18 ACT YE	2018-19 MID YR	2018-19 ACT YE	ADOPTED 2019-2020	MID YR 2019-2020	EST YE 2019-2020	ACT YE 2019-2020	ADOPTED 2020-2021	MID YR 2020-2021
1000's	SALARIES & EE BENEFITS:									
1110	S & W - Regular F/T	436,941	244,246	467,538	563,747	238,234	471,578	468,297	362,053	245,610
1122	S & W - Temp P/T	7,456	3,741	4,079	5,000	-	-	-		
	S & W - Custodial Assistants									
	S & W - Temp P/T Building Monitors									
1124	S & W - Board Members									
1130	Overtime	21								
1141	Premium Pay									
1143	Allowances	3,936	3,888	5,976	7,776	3,288	6,576	7,176	7,776	3,888
1152	Terminal Pay			29,843	-	-	4,667	4,667	-	
1210	Retirement	111,368	70,020	135,452	181,515	77,277	148,989	154,197	131,585	86,483
1220	OASHDI	34,552	19,174	38,724	44,104	18,476	36,936	36,731	28,292	18,766
1230	Group Insurance	74,537	42,364	86,543	141,540	56,261	110,812	116,292	74,131	62,452
1230-2	Dental	5,125	5,250	9,872	11,376	4,859	7,051	9,243	5,688	4,266
1230-3	Life	86	87	163	194	83	187	163	126	79
1230-4	Vision	350	350	739	1,134	453	917	953	668	524
1240	Workers' Comp - ACP	4,079	5,259	9,502	8,958	4,258	8,516	7,850	15,498	3,146
1241	Workers' Comp									
1250	Unemployment - ACP	1,503	112	1,691	2,016	224	1,637	1,651	840	-
1251	Unemployment									
1880	SAL & EE Benefits Prior Year									
	OBJECT TOTAL	679,955	394,492	790,122	967,360	403,413	797,865	807,221	626,657	425,214
2000's	SERVICES & SUPPLIES									
2005	Advertising & Legal Notices	840	570	645	7,000	-	-	-		
2015	Blueprint/Copying Service									
2022	Books/Personal Supplies	431	538	538	675	160	200	160	200	-
2029	Business/Conference Expenses	7,659	3,555	4,427	10,000	1,794	3,000	2,618	3,500	-
2035	Education/Training Services	3,269	2,869	2,869	450	675	800	617	2,000	329
2036	Education/Training Supplies									
2038	Employee Recognition			67						
2039	Transportation	1,030	314	931	1,000	291	700	658	800	312
2051	Liability Insurance - District Wide	80,937	52,232	98,129	125,650	121,385	125,650	122,899	165,000	160,930
2061	Memberships	5,113	4,597	5,197	6,300	5,186	6,300	6,961	7,050	4,472
2076	Office Supplies	5,840	4,580	8,854	9,100	3,494	8,500	5,332	7,000	1,819
2081	Postage	597	423	686	800	319	800	717	750	274
2085	Printing Services		-		500		500		500	-
2103	Agricultural/Horticultural Services									
2104	Agricultural/Horticultural Supplies									
2111	Building Maintenance Service									
2112	Building/Carpentry Supplies									

CARMICHAEL RECREATION & PARK DISTRICT
PROPOSED RECOMMENDED BUDGET
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Administration

ACCT NO	ACCT TITLE	2017-18 ACT YE	2018-19 MID YR	2018-19 ACT YE	ADOPTED 2019-2020	MID YR 2019-2020	EST YE 2019-2020	ACT YE 2019-2020	ADOPTED 2020-2021	MID YR 2020-2021
2122	Chemical Supplies									
2131	Electrical Services									
2132	Electrical Supplies									
2141	Land Improvement Services									
2142	Land Improvement Supplies									
2151	Mech System Maintenance Svcs									
2152	Mech System Maintenance Sup									
2162	Painting Supplies									
2167	Plumbing Services									
2168	Plumbing Supplies									
2185	Permit Charges									
2191	Electricity - District Wide	702	299	661	675	353	870	676	700	335
	LS - Electricity	2,007	825	1,835	1,901	813	1,711	1,792	1,900	783
2192	Natural Gas/LPG - District Wide	46	11	47	50	9	50	50	56	17
	LS - Natural Gas/LPB	689	124	696	750	131	750	701	735	195
2193	Refuse Collection/Disposal Service	747	385	780	800	450	800	841	920	441
	LS - Refuse	173	84	227	180	86	230	254	300	109
2195	Sewage Disposal Service	83	42	84	93	28	93	78	90	27
	LS - Sewer	331	138	277	394	94	394	272	300	75
2197	Telephone Service	665	314	691	700	328	700	739	740	354
2198	Water	3,176	2,885	3,730	3,800	2,725	4,500	3,626	3,900	3,221
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	3,768	8,108	11,550	7,541	11,550	11,354	16,000	9,956
2262	Office Equip Maintenance Sup	5,627	1,898	5,140	10,020	18,874	19,000	19,505	25,000	14,256
2275	Rent/Lease Equipment			479	2,000	4,250	6,160	5,614	10,000	2,940
2291	Other Equipment Maintenance Svc									
2292	Other Equip Maintenance Sup									
2314	Clothing/Personal Supplies									
2321	Custodial Services									
2322	Custodial Supplies								-	15
2332	Food/Catering Supplies	553	8	83	600	205	600	741	600	-
2443	Medical Service	139		-	150	89	150	89	-	-
2444	Medical Supply								-	792
2505	Accounting/Financial Services	21,855		13,545	25,000		10,000	4,591	20,000	137
2507	Assessor's Collection Services	25,435		25,214	26,000		25,696	25,696	26,480	13,168
2541	Personnel Services	57		-	57	32	57	32	-	-
2552	Environmental Services	45,900		9,760	13,000	10,383	27,983	27,983	-	-

CARMICHAEL RECREATION & PARK DISTRICT
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Administration

ACCT NO	ACCT TITLE	2017-18	2018-19	2018-19	ADOPTED	MID YR	EST YE	ACT YE	ADOPTED	MID YR
		ACT YE	MID YR	ACT YE	2019-2020	2019-2020	2019-2020	2019-2020	2020-2021	2020-2021
2571	Security Services	3,600	24,385	52,080	52,940	24,913	52,940	58,103	62,000	25,295
2591	Other Professional Services	400	5,000	44,943	11,000	17,508	11,986	11,986	5,000	-
2811	Data Processing Services	8,278	4,375	4,395	4,500	5,645	6,500	6,413	6,490	1,775
2812	Computer Software/Licensing	879	5,150	6,733	10,900	5,676	7,500	6,911	9,998	8,689
2813	Sales Tax Adjustment-Board of Eq					(428)	(428)	(428)		
2851	Recreation Services									
2852	Recreation Supplies									
2880	Prior Year Service & Supply	(1,430)	(900)	(1,803)		(750)	(750)	(1,371)		
2896	Cash/Inventory Shortages									
2898	Other Operating Supplies		59	64	430		430	59	450	-
2899	Other Operating Services	23,342	11,014	23,488	25,000	21,661	24,000	20,110	22,000	3,952
	PBID	30,170	17,091	32,629	33,500	16,003	32,006	32,007	34,460	16,483
2911	Systems Development Services	1,839		6,214	2,759		2,759	2,758	2,758	-
2912	Systems Development Supplies	661	661	661	661		-			
2921	GS Printing Services	6			10		10		10	-
	OBJECT TOTAL	290,814	147,294	363,104	400,895	269,924	394,697	381,143	437,687	271,152
3000's	INTEREST & ASSESSMENTS									
	OBJECT TOTAL									
4000's	FIXED ASSETS									
4201	Structures & Improvements	182,983	14,862	124,675	255,135	40,591	55,571	88,889	124,185	38,906
4202	Improvements Other than Buildings	89,237	46,418	65,785	790,850	196,055	297,023	473,924	383,369	205,800
	OBJECT TOTAL	272,219	61,280	190,460	1,045,985	236,646	352,594	562,812	507,554	244,706
4301	Equipment - Prop									
	OBJECT TOTAL									
5980	Interfund Chgs-OP Transfer Out									
7901	Appropriation for Contingencies	-	-	-	500,000	-	-	-	500,000	-
	OBJECT TOTAL	-	-	-	500,000	-	-	-	500,000	-
	BUDGET UNIT TOTAL	1,242,989	603,066	1,343,686	2,914,240	909,983	1,545,156	1,751,177	2,071,898	941,072

**CARMICHAEL RECREATION & PARK DISTRICT
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Recreation

ACCT NO	ACCT TITLE	2017-18 ACT YE	2018-19 MID YR	2018-19 ACT YE	ADOPTED 2019-2020	MID YR 2019-2020	EST YE 2019-2020	ACT YE 2019-2020	ADOPTED 2020-2021	MID YR 2020-2021
1000's	SALARIES & EE BENEFITS:									
1110	S & W - Regular F/T & P/T	267,692	132,607	310,121	366,949	182,404	370,173	360,766	466,584	185,159
1122	S & W - Temp P/T	346,819	205,432	364,574	381,750	218,518	381,750	347,939	200,000	9,821
	S & W - Custodial Assistants	1,075	-	-	-	-	-	-	-	-
	S & W - Temp P/T Building Monitors	40,608	18,383	37,664	42,000	22,314	44,903	33,891	25,000	150
1124	S & W - Board Members									
1130	Overtime	9	118	213	500	35	184	184	500	6
1141	Premium Pay									
1143	Allowances		720	1,776	2,304	1,152	2,304	2,304	2,304	1,152
1152	Terminal Pay	816	3,767	3,767		331	1,341	1,341	-	
1210	Retirement	69,514	39,880	89,850	109,847	53,911	109,467	110,610	153,350	60,180
1220	OASHDI	50,181	27,689	54,932	60,703	32,523	61,250	57,072	53,119	14,953
1230	Group Insurance	100,238	53,034	111,426	122,796	56,917	117,100	118,903	150,640	65,429
1230-2	Dental	5,875	6,000	11,688	11,376	5,451	11,021	10,547	12,798	4,977
1230-3	Life	80	81	163	165	79	159	153	182	73
1230-4	Vision	31	26	277	633	237	496	497	800	270
1240	Workers' Comp - ACP	17,675	11,596	20,588	34,041	15,137	32,157	29,831	24,810	18,425
1241	Workers' Comp									
1250	Unemployment - ACP	11,755	4,279	11,624	15,128	5,071	14,400	10,984	7,890	99
1251	Unemployment									
1880	SAL & EE Benefits Prior Year									
	OBJECT TOTAL	912,368	503,612	1,018,663	1,148,192	594,081	1,146,704	1,085,022	1,097,977	360,695
2000's	SERVICES & SUPPLIES									
2005	Advertising & Legal Notices	19,934	9,333	18,840	23,000	8,979	20,488	20,103	16,500	1,172
2015	Blueprint/Copying Service									
2022	Books/Personal Supplies									
2029	Business/Conference Expenses	3,526	3,489	4,097	5,000	1,233	5,000	3,734	2,500	1,240
2035	Education/Training Services	-	274	375	625	675	640	1,009	2,000	637
2036	Education/Training Supplies									
2038	Employee Recognition									
2039	Transportation	1,139	656	1,893	2,200	701	2,000	733	1,000	
2051	Liability Insurance - District Wide									
2061	Memberships	450	600	745	900	615	900	760	1,000	465
2076	Office Supplies	2,126	752	2,282	2,400	921	2,528	921	1,700	
2081	Postage	8,668	4,360	9,922	10,450	5,324	10,648	10,875	5,850	48
2085	Printing Services									
2103	Agricultural/Horticultural Services									
2104	Agricultural/Horticultural Supplies									
2111	Building Maintenance Service									
2112	Building/Carpentry Supplies									
2122	Chemical Supplies									

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Recreation

ACCT NO	ACCT TITLE	2017-18 ACT YE	2018-19 MID YR	2018-19 ACT YE	ADOPTED 2019-2020	MID YR 2019-2020	EST YE 2019-2020	ACT YE 2019-2020	ADOPTED 2020-2021	MID YR 2020-2021
2131	Electrical Services									
2132	Electrical Supplies									
2141	Land Improvement Services									
2142	Land Improvement Supplies									
2151	Mech System Maintenance Svcs									
2152	Mech System Maintenance Sup									
2162	Painting Supplies									
2167	Plumbing Services									
2168	Plumbing Supplies									
2185	Permit Charges									
2191	Electricity - District Wide	5,971	2,538	5,617	5,750	3,001	5,839	5,747	5,950	2,847
	LS - Electricity	17,060	7,016	15,596	16,159	6,907	14,535	15,229	16,150	6,654
2192	Natural Gas/LPG - District Wide	395	93	401	425	76	425	429	472	148
	LS - Natural Gas/LPB	5,857	1,051	5,917	6,000	1,117	7,100	5,955	6,248	1,661
2193	Refuse Collection/Disposal Service	7,615	3,490	6,850	6,850	4,088	7,500	7,410	7,820	3,745
	LS - Refuse	1,349	1,692	2,911	3,500	1,825	3,100	3,248	2,550	922
2195	Sewage Disposal Service	702	357	714	789	238	789	662	765	231
	LS - Sewer	2,813	1,176	2,352	3,350	797	3,350	2,315	2,550	642
2197	Telephone Service	5,654	2,668	5,877	5,950	3,012	5,950	6,284	6,290	4,008
2198	Water	26,998	24,526	31,702	32,000	23,162	46,324	30,818	33,150	27,376
2205	Auto Maintenance Services	475	872	3,008	4,000	361	1,100	741	2,500	
2206	Auto Maintenance Supplies	37		-	1,000	20	100	19	500	
2226	Expendable Tools/Inst Supplies									
2232	Fire Supplies									
2236	Fuel/Lubricants	4,290	2,130	4,065	4,000	1,881	3,400	2,860	2,860	61
2252	Medical Equip Maintenance									
2261	Office Equip Maintenance Svcs	648	1,891	3,331	4,000	4,129	8,258	5,470	4,500	1,437
2262	Office Equip Maintenance Sup	1,184						280		
2275	Rent/Lease Equipment	5,987	2,098	4,741	6,500	2,710	4,800	4,469	5,000	3,629
2291	Other Equipment Maintenance Svc									
2292	Other Equip Maintenance Sup									
2314	Clothing/Personal Supplies	27								
2321	Custodial Services									
2322	Custodial Supplies									
2332	Food/Catering Supplies	114	60	60		171	250	271	300	
2443	Medical Service	3,734	1,222	4,606	5,000	1,819	5,203	2,605	3,000	205
2444	Medical Supply							398	400	
2505	Accounting/Financial Services									
2507	Assessor's Collection Services									
2541	Personnel Services	2,606	1,602	3,116	3,850	1,194	3,850	1,790	2,000	
2552	Environmental Services									
2571	Security Services	750	6,431	12,293	23,000	6,571	12,600	10,909	7,000	
2591	Other Professional Services									

CARMICHAEL RECREATION & PARK DISTRICT
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Recreation

ACCT NO	ACCT TITLE	2017-18 ACT YE	2018-19 MID YR	2018-19 ACT YE	ADOPTED 2019-2020	MID YR 2019-2020	EST YE 2019-2020	ACT YE 2019-2020	ADOPTED 2020-2021	MID YR 2020-2021
2811	Data Processing Services	2,198	200							
2812	Computer Software/Licensing		330	330	1,250	330	330	330	350	200
2813	Sales Tax Adjustment-Board of Eq									
2851	Recreation Services	153,498	86,898	152,421	180,000	74,962	165,000	97,645	125,500	1,167
2852	Recreation Supplies	71,945	23,059	49,613	70,214	34,719	70,214	50,908	71,000	2,755
2880	Prior Year Service & Supply									
2896	Cash/Inventory Shortages									
2898	Other Operating Supplies									
2899	Other Operating Services PBID			768	500	1,714	1,714		2,000	
2911	Systems Development Services									
2912	Systems Development Supplies									
2921	GS Printing Services									
	OBJECT TOTAL	357,752	190,865	354,444	428,662	193,252	413,934	294,925	339,405	61,250
3000's	INTEREST & ASSESSMENTS									
	OBJECT TOTAL									
4000's	FIXED ASSETS									
4201	Structures & Improvements									
4202	Improvements Other than Buildings									
	OBJECT TOTAL									
4301	Equipment - Prop		5,908	5,908						
	OBJECT TOTAL		5,908	5,908						
5980	Interfund Chgs-OP Transfer Out									
7901	Appropriation for Contingencies									
	OBJECT TOTAL									
	BUDGET UNIT TOTAL	1,270,120	700,385	1,379,015	1,576,854	787,333	1,560,639	1,379,947	1,437,382	421,945

CARMICHAEL RECREATION & PARK DISTRICT
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Maintenance

ACCT NO	ACCT TITLE	2017-18 ACT YE	2018-19 MID YR	2018-19 ACT YE	ADOPTED 2019-2020	MID YR 2019-2020	EST YE 2019-2020	ACT YE 2019-2020	ADOPTED 2020-2021	MID YR 2020-2021
1000's	SALARIES & EE BENEFITS:									
1110	S & W - Regular F/T & PT	389,283	238,048	448,170	493,819	203,807	416,813	403,519	433,879	217,650
1122	S & W - Temp P/T	48,144								
	S & W - Custodial Assistants									
	S & W - Temp P/T Building Monitors									
1124	S & W - Board Members									
1130	Overtime	5			500	200	372	372	500	69
1141	Premium Pay	100		150	100	288	200	200	200	
1143	Allowances	288	288	480	576		576	576	576	288
1152	Terminal Pay	8,677		66,083			2,001	2,001		1,158
1210	Retirement	107,303	70,200	132,802	157,072	63,661	130,317	126,699	145,411	71,504
1220	OASHDI	34,148	18,216	39,349	37,821	15,617	32,127	31,069	33,290	16,734
1230	Group Insurance	140,854	82,093	162,986	180,820	75,063	158,051	157,051	162,938	81,392
1230-2	Dental	4,875	6,313	12,356	12,798	5,688	12,324	11,258	11,376	5,214
1230-3	Life	69	85	163	182	67	172	147	165	76
1230-4	Vision	258	319	778	1,169	417	862	848	1,002	417
1240	Workers' Comp - ACP	46,227	26,897	49,095	46,583	14,317	37,609	40,822	54,674	23,368
1241	Workers' Comp									
1250	Unemployment - ACP	2,201	316	2,332	2,016		1,797	1,797	1,680	120
1251	Unemployment									
1880	SAL & EE Benefits Prior Year									
	OBJECT TOTAL	782,433	442,774	914,744	933,456	379,126	793,221	776,358	845,691	417,989
2000's	SERVICES & SUPPLIES									
2005	Advertising & Legal Notices	575	75	755	150	825	1,075	1,075	-	250
2015	Blueprint/Copying Service	62	16	16	2,400	44	100	44	2,400	
2022	Books/Personal Supplies									
2029	Business/Conference Expenses	5,269	1,327	1,327	4,000				4,000	560
2035	Education/Training Services	-	3,619	5,004	7,000	2,087	7,000	3,602	4,000	1,865
2036	Education/Training Supplies									
2038	Employee Recognition			76						
2039	Transportation		50	50	50					
2051	Liability Insurance - District Wide									
2061	Memberships	145	145	435	870			270	300	
2076	Office Supplies	241	233	233		40	84	120		
2081	Postage									
2085	Printing Services	119								22
2103	Agricultural/Horticultural Services	121,701	42,915	103,008	125,000	43,756	110,000	115,847	120,000	49,867
2104	Agricultural/Horticultural Supplies	16,531	7,032	13,400	22,000	598	15,000	3,963	5,000	1,195
2111	Building Maintenance Service	6,964	6,252	11,353	7,000	725	6,950	8,321	15,000	10,057
2112	Building/Carpentry Supplies	26,682	12,020	27,356	24,000	9,985	26,000	27,962	25,000	5,019
2122	Chemical Supplies			-	500				-	

CARMICHAEL RECREATION & PARK DISTRICT
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Maintenance

ACCT NO	ACCT TITLE	2017-18 ACT YE	2018-19 MID YR	2018-19 ACT YE	ADOPTED 2019-2020	MID YR 2019-2020	EST YE 2019-2020	ACT YE 2019-2020	ADOPTED 2020-2021	MID YR 2020-2021
2131	Electrical Services	2,651					1,935		-	10,681
2132	Electrical Supplies	21,857	6,018	15,671	15,000	3,343	5,000	5,982	7,500	830
2141	Land Improvement Services	4,653		3,952	10,000	11,655	21,655	(1,655)	5,000	10,003
2142	Land Improvement Supplies	21,061	3,520	7,265	10,000	6,616	20,000	20,917	12,000	4,483
	Mech System Maintenance Svcs	19,196	1,387	30,367	50,000	28,302	43,000	30,147	45,000	47,908
2152	Mech System Maintenance Sup	9,765	5,942	13,055	20,000	44,234	44,234	50,012	20,000	4,626
2162	Painting Supplies	3,101	1,776	3,119	5,000	663	1,000	2,075	3,500	722
2167	Plumbing Services	5,182	3,818	4,838	8,000	1,320	2,000	3,945	6,000	1,411
2168	Plumbing Supplies	27,504	9,933	28,751	35,000	8,852	30,000	29,523	25,000	9,855
2185	Permit Charges	2,476	2,150	2,150	3,000	2,416	2,500	2,528	3,000	2,058
2191	Electricity - District Wide	28,450	12,095	26,764	27,000	14,300	30,000	27,383	28,350	13,566
	LS - Electricity	81,286	33,432	74,311	77,000	32,909	77,000	72,563	76,950	31,704
2192	Natural Gas/LPG - District Wide	1,882	441	1,909	2,200	364	1,900	2,044	2,247	705
	LS - Natural Gas/LPB	27,907	5,006	28,193	29,000	5,322	29,000	28,375	29,767	7,914
2193	Refuse Collection/Disposal Service	30,252	15,580	31,586	32,000	18,216	36,432	34,043	37,260	17,842
	LS - Refuse	6,993	3,401	9,211	9,250	3,485	9,250	10,267	12,200	4,395
2195	Sewage Disposal Service	3,346	1,701	3,402	3,800	1,134	3,800	3,154	3,645	1,101
	LS - Sewer	13,405	5,605	11,209	16,000	3,798	15,000	11,030	12,200	3,057
2197	Telephone Service	26,941	12,713	28,002	29,000	13,272	29,000	29,943	29,970	14,332
2198	Water	128,639	116,858	151,050	155,000	110,358	155,000	146,839	157,950	130,440
2205	Auto Maintenance Services	17,951	2,406	8,655	6,500	1,091	6,000	2,341	5,000	614
2206	Auto Maintenance Supplies	13,637	8,281	11,463	11,000	6,645	8,000	12,915	13,000	1,479
2226	Expendable Tools/Inst Supplies	16,595	8,792	17,747	16,000	341	9,000	2,776	7,500	1,736
2232	Fire Supplies	772	1,715	1,715	2,000	994	2,000	994	2,000	913
2236	Fuel/Lubricants	13,247	6,194	14,781	15,000	6,374	15,000	12,409	13,320	4,620
2252	Medical Equip Maintenance		160	273	300	71	150	71	-	
2261	Office Equip Maintenance Svcs	203								
2262	Office Equip Maintenance Sup	18								
2275	Rent/Lease Equipment	2,628	3,230	3,716	6,000	3,704	6,000	9,694	10,000	809
2291	Other Equipment Maintenance Svc	3,015	986	1,443	3,000		3,000		1,500	
2292	Other Equip Maintenance Sup	4,168	1,436	5,967	3,500	1,508	5,500	2,617	2,500	549
2314	Clothing/Personal Supplies	6,650	3,731	7,802	8,500	3,388	8,500	6,845	9,060	2,433
2321	Custodial Services	84,277	35,623	91,180	125,000	43,871	125,000	91,516	100,000	24,299
2322	Custodial Supplies	16,710	21,754	29,493	26,000	8,404	26,000	13,611	23,000	4,930
2332	Food/Catering Supplies	154		68	100		100	77	100	55
2443	Medical Service	822	134	134	500	77	247	151	150	7
2444	Medical Supply									
2505	Accounting/Financial Services									
2507	Assessor's Collection Services									
2541	Personnel Services	203			300		114	57		57
2552	Environmental Services									6,000
2571	Security Services									
2591	Other Professional Services									

CARMICHAEL RECREATION & PARK DISTRICT
PROPOSED RECOMMENDED BUDGET
FY2021-2022

Maintenance

ACCT NO	ACCT TITLE	2017-18 ACT YE	2018-19 MID YR	2018-19 ACT YE	ADOPTED 2019-2020	MID YR 2019-2020	EST YE 2019-2020	ACT YE 2019-2020	ADOPTED 2020-2021	MID YR 2020-2021
2811	Data Processing Services									
2812	Computer Software/Licensing	8,450								
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		400	
2899	Other Operating Services PBID	282		523	500	42	500		500	
2911	Systems Development Services									
2912	Systems Development Supplies									
2921	GS Printing Services									
	OBJECT TOTAL	834,618	409,500	832,779	953,820	445,125	937,491	828,325	881,269	434,972
3000's	INTEREST & ASSESSMENTS									
	OBJECT TOTAL									
4000's	FIXED ASSETS									
4201	Structures & Improvements									
4202	Improvements Other than Buildings									
	OBJECT TOTAL									
4301	Equipment - Prop	60,659	25,452	108,733	82,000	74,265	77,982	81,969	11,200	11,139
	OBJECT TOTAL	60,659	25,452	108,733	82,000	74,265	77,982	81,969	11,200	11,139
5980	Interfund Chgs-OP Transfer Out									
7901	Appropriation for Contingencies									
	OBJECT TOTAL									
	BUDGET UNIT TOTAL	1,677,710	877,727	1,856,256	1,969,276	898,517	1,808,694	1,686,651	1,738,160	864,099