

Memo

Carmichael



To: Advisory Board of Directors

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

Date: March 18, 2021

Subject: Recommended Budget Proposals for FY2021-22

Introduction:

On March 6, Staff met with the Budget Committee (Chair Rockenstein and Director Carroll) to review the Recommended Budget for FY2021-22 for both the District General Fund 337A and the Carmichael RPD Parks Maintenance and Recreation Improvement District 337B. The Recommended Budgets are provisional; effective July 1 and used until the Budgets are adopted by the Board of Supervisors in September.

County Schedule for the Recommended Budget FY2021-22

Fri	March 19	Departmental Budget Submittals due
Wed- Fri	June 9-11	Recommended Budget Hearings
Fri	Mid July	FY 2020-21 Period 13 Closes – Actual Ending Fund Balances Available (based on last year's schedule)

County Schedule for the Adopted Budget FY2020-21 will be available at a later date.

General Fund 337A:

Based on current projections and recent trends, Staff is estimating available revenues of \$5,431,735 for FY2021-22, which includes an estimated carry-over fund balance from FY2020-21 of \$870,548, of which \$500,000 is contingency funding. This funding is sufficient to meet current operational needs with some equipment and improvements for a balanced budget.

This proposal reflects an optimistic outlook with increases to the property tax base, tenant lease, and program revenues. It projects revenue and allocates expenditures in

preparation for when COVID-19 restrictions subside, and guidelines allow CRPD to open for facility rentals, programs, and events. To do otherwise, would delay our ability to respond to opportunities and changes. Staffs approach to the estimating program revenue was to look back over the past several years as a guide. Expenditures follow the revenue, especially in the Recreation Division. Over the past year, the Recreation Division has been successful in offering programs when program fees or partnerships maximized cost recovery. CRPD Staff remains committed to follow this model in FY2021-22.

For FY2021-22, the operations budget addresses current staffing levels. At this time there is not sufficient funding to hire the vacant positions, including positions originally identified through the Staffing Assessment Study. There is time between this recommended budget and the adopted budget in late July/early August to reassess this position. Service/supply needs are based on trends, provision for a new turf management program, and other new items detailed later in this report. For capital equipment – the Parks Division has made a provision to purchase equipment needed to implement a new turf management program. The Recreation Division has proposed purchasing replacement vans, offset by trading-in the current vans, daylighted at the February 6, Special Meeting. The CIP budget allocation detailed later in the Report, is based on funds from available through park impact fees, donations, and the Assessment.

Revenues – \$5,431,735

- Estimated Carry-Over Fund Balance from FY 2020-21: \$870,548
Difference between –
Estimated Year End Revenue: \$4,857,286
Estimated Year End Expenditures: \$3,986,738

\$500,000 from this carry-over makes up the Contingency.

- Projected Base Revenue for FY2021-22: \$4,561,187
- Property Taxes, GL 9100 Series: \$2,305,381 Current Secured 3% growth based on estimated year end, Assessor’s Roll, and trends; remaining taxes based on estimated year end. Property taxes continue to modestly grow. The CRPD tax rate area has a base of many pre-proposition 13 properties which add stability. There are numerous in-fill development projects occurring in the area which will increase revenues over the next year.

A chart of Property Tax descriptions can be found on the following page.

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

- Building Rentals, GL #9429: \$1,310,206 - Based on past trends and known factors.
Breakdown –
 - LS Tenants: \$1,160,206 includes gain from the Lease Escalators rate adjustment for one tenant; Staff plans to follow up with the other tenants to discuss rates for next fiscal year.
 - LS Daily Rentals: \$100,000 based on past revenue trends and dependent on when gathering guidelines allow CRPD to open.
 - District wide Rentals: \$50,000; \$23,220 based on Capra and Jensen House rentals; remaining based on facility rentals when gathering guidelines allow.
- Homeowner Property Tax Relief, GL #9522: \$19,000 – Based on trends; represents the District's share of \$7,000 of cash value lost on owner occupied homes.
- Aid from Other Local Gov GL #9531: \$100,000
 - Park Impact Fees (\$100,000)
O'Donnell Heritage Park Trail/Walkway

Available for Restricted Uses, Current Uncommitted Balances:

 - Parkland Dedication Trust (In Lieu) Fees: \$30,301.83
 - Park Impact Fees: \$24,754.35
- State Aid (Grants) GL # 9569: \$0 – CRPD anticipates receiving \$204,548 from the Prop 68, Per Capita Program before the close of FY2020-21; otherwise, we'll set up it as a year end revenue accrual for completed projects.
 - LS Play Area Improvement: \$154,548 (District's share of the joint project with CMP)
 - Bocce Ball Courts Development: \$50,000
- Recreation Service Charges, GL #9646: \$724,500 – Based on past years' trends; the projection reflects revenues from programs, sports, and sponsorships (i.e., Youth Scholarship Fund, Concert Series, and other Events). This revenue is tied to gathering restrictions.

- Law Enforcement Services, GL #9697: 500 – Represents District's share of citation receipts.
- Donations & Contributions, GL #9730: \$92,500 – Denotes funds received from the Carmichael Parks Foundation, Kiwanis, and Rotary for planned park projects, for supplies/equipment and misc. funds from "passing the hat" at Events. Planned projects include:
 - CP Field 1 & 2 Fence line/Backstop Renovation
 - Sutter Jensen – New Community Garden fence
 - Miscellaneous small projects - \$50k
- Insurance Proceeds, GL #9740: \$7,000 –Reflects dividends from our insurance program through CAPRI, property loss proceeds, and pass-through funds received for Special Event Liability Insurance. This account will be adjusted once we have the estimated cost from WMB Architects for the LSCC 800 Wing restoration. Total costs for the property loss damage are likely to run over \$500k.

Expenditures –\$5,431,735

- Salaries and Benefits, GL # 1000 Series: \$2,746,302

Includes the following:

of Regular FT/PT EE eligible for step increases: 10

Minimum Wage Increase – \$1; current rate: \$14/hr.; \$15/hr. effective 1/1/22; following 2022, the rate will increase based on the CPI index. (please see part time salary schedule, effective 1/1/2022). Seasonal part time salaries provide for a return to running after-school/day camp programs, other youth and adult programs and classes, and youth and adult sports.

COLA recommendation – 7% total, in two installments. Because minimum wage is going up to \$14/hr., the minimum salary for exempt employees will be \$30/hr., representing a 7% increase. Staff shared several options on how to address this issue. The Budget Committee recommended increasing the regular full time salary schedule by 3.5% in July and the remaining portion in January. The overall impact for salaries and benefits will be \$87,047. A 7% increase starting in July would have cost \$40,955 more. Increases in the future should be less as the CPI trend in the last several years has run 2 – 4% for Northern CA; 1 – 2% for CA overall.

Benefit allocations are based on current and known rates. SCERS rates for FY2021-22 have been disseminated. Health rates are estimated with a 5% increase; SUI is based on 2020 rates. Workers Compensation allocation is based on both current and projected rates. Actual rates will be known for most before Adopted Budget (Final); exception: SUI.

Due to current estimated funding, the Salaries and Benefits Proposal did not include the following requests:

Recreation Division requested –

- Filling the vacancy of the regular full time Recreation Coordinator – Facilities in January 2022. Estimated cost \$39k for salaries and benefits

Parks Division requested –

- Filling the Park Maintenance Supervisor position through promotion in July 2021. Estimated cost \$3.5k for salaries and benefits. This would leave a PMW vacancy.
 - Filling the Park Technician in January. Estimated cost: \$55k for salaries and benefits.
- Services & Supplies: \$1,846,433 – Based on current trends, known costs, and new requests. Highlights follow:
 - Advertising & Legal Notices, GL #2005: Recreation Division has budgeted on a base of \$23K for activity guides, Carmichael Times ads, and eNewsletter; \$650 for Brochures to market the Garfield House, \$3,400 for replacement banners, \$2,400 for yard signs.
 - Blueprint/Copying Services, GL #2015: re-budget digitizing blueprints
 - Business/Conference Expenses GL #2029: Component of the training budget, used for annual conferences and workshops. (CSDA, CPRS, CARPD, etc.) The 2022 CPRS Conference will be held in Sacramento, reducing travel costs.
 - Education/Training Services GL #2035: EEOC, Pesticide Application, PSMMS, etc. Virtual workshops, trainings, and conferences has reduced current year costs. Many have been offered at a greatly reduced cost or free of charge.
 - Agricultural/Horticultural Services, GL #2103: increase in the Landscape Contract; and continuation of contracting for goats grazing at District park(s)
 - Agricultural/Horticultural Supplies GL #2104: includes additional \$40k for new turf management program (seed, soil, etc.) These funds will be re-evaluated when the year-end adjustments are made.
 - Building/Carpentry Services, GL # 2111: projections based on trends/estimates; \$6-10k needed for door replacements at LSCC
 - Land Improvement Supplies, GL #2142: includes funds to replace bollards, trash cans, and benches; repair potholes
 - Mechanical Sys Mtn Services, GL # 2151: includes an additional \$10k anticipated for increase cost of HVAC system replacements and other miscellaneous services
 - Utilities, GL #s 2191 - 2195: Projections will be fine-tuned for the Adopted Budget based on year end actuals.
 - Office Equip Services, GL #2291: reflects service agreement on three copiers and IT services
 - Office Equip Supplies, GL #2292: reflects cost to replace CPU/laptops; purchase tablets to run Sign-in/out for youth programs, and peripherals
 - Rent/Lease Equip, GL #2275: includes the copier rentals, and equipment rentals for recreation and parks divisions
 - Clothing/Personal Supplies, GL #2314: includes boot replacement (up to \$200/year) and jackets (up to \$120)
 - Custodial Services, GL #2321: includes Janitorial Services Contract increase

- Personnel Services, GL #2541 – DOJ Background Checks; reflects increase turnover and more programming
- Accounting/Financial Services, GL #2505 – includes cost of FY2020-21 audit and DOF accounting and audit services
- Environmental Services, GL #2552 – includes cost of ADA related repairs
- Other Professional Services, GL #2591 – provision for consulting services, i.e., compensation study
- Computer/Software Licensing, GL #2812 – Reflects additional users/staff across all software applications.
- Recreation Services & Supplies, GL #s 2851 & 2852 – Reflects growth in programming and costs. \$42,114 baseline supply costs, includes new requests.

Recreation Supplies, new requests:

SUPPLIES	LOCATION	AMOUNT
Kids Hangout Table Replacement	LS	\$2,500
Pee Wee Basketball Hoop Replacement	LS	\$1,500
Gym Chair Replacement	LS	\$500
Facility Rentals, Table Replacement Plan	DW	\$1,000
Facility Rentals, Chair Replacement Plan	DW	\$500
10 x 10 Branded Tent	DW	\$1,250
Promotional Items for Events	DW	\$4,000
Tree Lighting Commercial Grade Lighting	DW	\$4,000
		\$15,250

- Capital Improvement Projects: \$192,500, GL #s 4201 & 4202 –Reflects re-budgeted CIP funded through the park impact fees and donations. Please refer to the Capital Equipment & Improvement Projects for FY2020-21 and FY2021-22 for a list of CIP projects not funded in this proposal.

STRUCTURES & IMPROVEMENTS	BUDGET	FUNDING SOURCE
Misc. -Prospective Donations	25,000	Donations
<i>Total Structures & Improvements:</i>	25,000	

OTHER IMPROVEMENTS	BUDGET	FUNDING SOURCE
CP Field 1&2 Fence line/Backstop Reno – Re-budget	30,000	Donations
SJ - Community Garden Fence – Re-budget	12,500	Donations
O'Donnell Heritage Park Trail – Re-budget	100,000	Park Impact Fees
Misc. - Prospective Donations	25,000	Donations
<i>Total Other Improvements:</i>	167,500	

- Capital Equipment: \$146,500

Recreation: Three (3) replacement vans	61,500
Parks:	85,000
Aerator (turf program)	
Top Dresser (turf program)	
Turf Cart	
Total Capital Equipment:	146,500

- Contingency: GL #7901 – \$500,000

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

REVENUE TOTAL:	5,431,735	EXPENDITURES TOTAL:		5,431,735
Carry-over Fund Balance:	870,548	Operations:		4,592,735
Taxes:	2,305,381	Salaries/Benefits:	2,746,302	
Use of Money/Property:	1,312,706	Services & Supplies:	1,846,433	
Aid-Gov't Agencies/Grants:	119,000			
Charges for Service:	724,500	Capital Equip & C-I-P:		339,000
Other Revenue:	99,600	Contingency:		500,000
Total:	5,431,735	Total:		5,431,735

Carmichael RPD Assessment Fund 337B: Total budget of \$234,848

Since the District lost the legal challenge to the Assessment, no additional levies have been collected. The recommended budget for FY 2021-22 was based on the remaining funds available from levies paid in FY2014-15 and FY2015-16 after allowable reimbursements, expenditures, and refunds. An additional \$200,672 has been transferred to Undesignated Reserve for future use. These funds are available for allocation to cover administration costs, repair and maintenance, and capital equipment and projects.

Revenues – \$234,848

Carry Over Fund Balance:	\$224,848
Projected Interest Earnings:	<u>10,000</u>
	\$234,848

History of the Assessment Levey Revenue and Fund Balance
From Inception to Carry Over Fund Balance into FY2020-21.
\$200,672 was transferred into Undesignated Reserves.

<u>Activity</u>	<u>Amount</u>
Levies Paid in FY2014-15:	653,718
Levies Paid in FY2015-16:	662,149
County adjustments:	<u>-2,332</u>
Total Levies Paid:	1,313,535
Total Interest Earnings to 6/30/20:	<u>55,153</u>
	1,368,688
Total Expense through FY2019-20:	<u>-732,818</u>
Fund Balance Ending FY2019-20:	635,870

Expenditures – \$234,848

Other Professional Services GL #2591: (Master Plan Update – Re-budget)	\$ 56,127
Structures & Improvements: GL #4201: CP Veteran’s Hall – Re-budget New – LSCC 300 Wing Roof	66,040
Other Improvements: GL #4202: CP Ballfield Fence & Backstop – Re-budget CP Dog Park Sutter Jensen – Community Garden Fence	78,954
Contingency: GL #7901	<u>33,727</u>
TOTAL	\$234,848

Assessment – Amount expended to 6/30/2020: **\$732,817.15**

Breakdown:

Plaintiff's Attorney's Fees	200,000.00
County Counsel Fees	60,803.40
Reim CRPD (eligible related election costs)	93,216.00
Net Reimbursement to taxpayers*	163,658.25
CP Playground Project	112,218.00
Master Plan	8,177.50
LSCC Gym Roof	59,621.00
CP Vets Hall Roof	<u>35,123.00</u>
	732,817.15

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

Next Steps: Staff will submit the proposal to County for the Recommended Budgets with hearings by the Board of Supervisors in June.

Staff will continue to monitor current fiscal year revenue and expenditures. CRPD has time to make final adjustments for FY2021-22 Budgets through late July before submission for the Adopted Budget in August. The Board of Supervisors will hold Budget Hearings in September.

Recommendation:

Staff and budget committee recommends approval and recommendation to Sacramento County Board of Supervisors the Proposed Recommended Budget for FY2021-22, as presented:

General Fund 337A – a total of \$5,431,735, a balanced budget

Assessment Fund 337B – a total of \$234,848, a balanced budget

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

**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	MID YEAR 2019-2020	2019-20 ACT YE	ADOPTED 2020-2021	MID YEAR 2020-2021	EST YE 2020- 2021	RECMNDED 2021-2022	DIFF	NOTES/COMMENTS
91910100	Property Taxes- Current/Secured	1,803,824	1,030,448	1,903,591	1,087,964	2,002,044	2,072,116	1,151,955	2,072,116	2,134,279	62,163	3% based-EST YE
91910200	Property Taxes - Current/Unsecured	63,657	69,073	69,653	72,860	74,481	74,481	76,805	78,000	78,000	3,519	
91910300	Supplemental PT - Current	50,538	14,806	53,301	19,478	54,110	54,110	16,868	54,110	54,110	(0)	
91910400	Augmentation Fund	12,712	14,124	14,124	14,059	14,059	14,059	17,898	17,898	16,500	2,441	
91910500	Property Tax - Supplemental/Delinquent	2,275	2,784	2,784	3,023	3,023	3,023	2,761	2,761	2,800	(223)	
91910600	Property Tax Unitary	18,323	9,531	17,364	9,460	17,691	17,691	9,220	17,691	17,691	0	
91912000	Property Tax Redemption	97	-	80	-	101	101	-	101	101	(0)	
91913000	Prop Tax PR - Unsecured	1,903	530	768	752	991	991	1,354	1,500	1,500	509	
91914000	Property Tax - Penalties	363	91	364	142	343	343	323	400	400	57	
	OBJECT TOTAL	1,953,694	1,141,388	2,062,029	1,207,737	2,166,843	2,236,915	1,277,185	2,244,577	2,305,381	68,466	
94941000	Interest Income	2,860	88	7,971	479	8,271	2,500	299	2,500	2,500	-	
94942900	Building Rental - Other											
	LS Tenants	1,084,294	549,693	1,117,439	568,244	1,128,076	1,123,727	650,883	1,129,165	1,160,206	36,479	Inc to CMP only
	LS Building Rentals	110,824	71,381	191,466	96,949	143,572	75,000	(379)	47,500	100,000	25,000	Rec Projections
	District Wide Rentals	76,784	43,394	86,000	37,615	57,524	45,000	13,041	22,716	50,000	5,000	Rec Projections
	TOTAL BUILDING RENTAL - OTHER	1,271,902	664,468	1,394,905	702,808	1,329,172	1,243,727	663,544	1,199,381	1,310,206	66,479	
94944400	Food Service Concessions	210	-	224	105	233	-	-	-	-	-	
	OBJECT TOTAL	1,274,971	664,556	1,403,100	703,392	1,337,675	1,246,227	663,843	1,201,881	1,312,706	66,479	
95952200	Homeowner Property Tax Relief	19,976	9,734	19,467	9,530	19,060	19,000	9,423	19,000	19,000	-	
95953100	Aid from Other Local Government Agencies	106,308	(106,308)	140,352	(90,365)	(2,415)	270,086	(87,950)	138,684	100,000	(170,086)	O'Donnell
95956900	State Aid - Other Misc Programs	-	-	-	-	-	50,000	-	204,548	-	(50,000)	YE - incl PerCapita Funds
	OBJECT TOTAL	126,284	(96,574)	159,819	(80,835)	16,645	339,086	(78,527)	362,232	119,000	(220,086)	
96964600	Recreation Service Charges	917,444	417,141	941,514	425,164	660,581	475,000	58,696	100,000	724,000	249,000	Rec Projections
96968000	CO Ins Prem ISF	-	8,493	-	-	2,489	-	-	-	-	-	
96969700	Law Enforcement Services	2,808	425,633	8,973	153	1,485	500	642	1,200	500	-	
	OBJECT TOTAL	920,252	851,267	950,487	425,317	664,554	475,500	59,338	101,200	724,500	249,000	
97970900	Taxable Sales	-	-	-	-	-	-	-	-	-	-	
97971000	Cash Overages	-	-	-	-	-	-	-	-	-	-	
97973000	Donations & Contributions	9,119	12,667	33,547	11,437	15,212	170,318	3,327.16	71,000	92,500	(77,818)	Small Projects - Donations
97974000	Insurance Proceeds	5,711	3,240	6,493	3,226	11,076	7,000	10,593.00	119,927	7,000	-	YE - incl Property Loss Reim

**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	MID YEAR 2019-2020	2019-20 ACT YE	ADOPTED 2020-2021	MID YEAR 2020-2021	EST YE 2020 2021	RECMNDED 2021-2022	DIFF	NOTES/COMMENTS
97979000	Other Revenue	2,026	26	150,104	52	171	100	14,958.35	14,958	100	-	
97979900	Prior Year Revenue	-	-	-	-	-	-	-	-	-	-	
	OBJECT TOTAL	16,857	15,933	190,144	14,715	26,458	177,418	28,879	205,885	99,600	(77,818)	
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	2,272,539	4,214,389	4,475,146	1,950,717	4,115,775	4,561,187	86,041	
	FUND BALANCE	1,043,572	1,147,024	1,147,024	1,314,897	1,314,897	741,511	741,511	741,511	870,548	129,037	
	TRNSFR TO/FRM REST RESERVE -EQUIP	(10,000)	(20,000)	(20,000)	30,000	30,000	-	-	-	-	-	
	TOTAL PROJECTION	5,337,842	3,279,211	5,893,854	3,617,436	5,559,286	5,216,657	2,692,228	4,857,286	5,431,735	215,078	
								YE Exp:	3,986,738	5,431,735		FY21-22 Expenditure Requests
								Fund Bal:	870,548			

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	MID YR 2019- 2020	2019-20 ACT YE	ADOPTED 2020-2021	MID YR 2020-2021	EST YE 2020- 2021	RECMNDED 2021-2022	DIFF	NOTES/COMMENTS
1000's	SALARIES & EE BENEFITS:											
1110	S & W - Regular F/T & P/T	1,093,916	614,901	1,225,829	624,446	1,232,582	1,262,516	648,419	1,203,662	1,298,348	35,832	7% COLA split in half, 7/1/21 3.5% remainder 1/1/22; Hire Freeze
1122	S & W - Temp P/T	402,420	209,173	368,653	218,518	347,939	200,000	9,821	36,265	240,000	40,000	18950 - KHO/CAMP 3850 -SPORTS FYE20-21
	S & W - Custodial Assistants	1,075							-	-	-	Re-budget FY2019-20 FYE
	S & W - Temp P/T Building Monitors	40,608	18,383	37,664	22,314	33,891	25,000	150	11,100	42,000	17,000	Re-budget FY2019-20 Budget
1124	S & W - Board Members								-	-	-	
1130	Overtime	34	118	213	235	555	1,000	74	169	1,000		
1141	Premium Pay	100		150	288	200	200				(200)	
1143	Allowances	4,224	4,896	8,232	4,440	10,056	10,656	5,328	10,656	10,656		
1152	Terminal Pay	9,493	3,767	99,692	331	8,009		1,158	6,282			FYE - incl 2 positions terminal vac/cto
1210	Retirement	288,185	180,100	358,104	194,849	391,506	430,346	218,167	411,542	460,798	30,452	
1220	OASHDI	118,881	65,079	133,005	66,616	124,871	114,701	50,453	96,157	121,788	7,087	
1230	Group Insurance	315,630	177,491	360,955	188,242	392,247	387,709	209,273	359,910	393,217	5,508	5% increase (estimate)
1230-2	Dental	15,875	17,563	33,916	15,998	31,047	29,862	14,457	29,270	27,966	(1,896)	
1230-3	Life	234	253	489	229	464	473	227	459	335	(138)	Voya cost - new carrier
1230-4	Vision	640	696	1,794	1,107	2,298	2,470	1,212	2,083	2,492	22	
1240	Workers' Comp - ACP	67,981	43,752	79,186	33,712	78,503	64,199	44,939	59,384		(64,199)	
1241	Workers' Comp									136,928	136,928	Estimate; incl funding options (positions/salaries)
1250	Unemployment - ACP	15,460	4,707	15,647	5,295	14,432	10,410	218	4,428		(10,410)	
1251	Unemployment									10,774	10,774	Based on 3% SUI; Current rate: 2.5%
1880	SAL & EE Benefits Prior Year											
	OBJECT TOTAL	2,374,756	1,340,878	2,723,529	1,376,620	2,668,601	2,539,542	1,203,898	2,231,365	2,746,302	206,760	
2000's	SERVICES & SUPPLIES											
2005	Advertising & Legal Notices	21,349	9,978	20,240	9,804	21,178	16,500	1,422	6,030	29,700	13,200	
2015	Blueprint/Copying Service	62	16	16	44	44	2,400			2,400		
2022	Books/Personal Supplies	431	538	538	160	160	200			200		
2029	Business/Conference Expenses	16,454	8,371	9,851	3,027	6,352	10,000	1,800	3,200	10,000		
2035	Education/Training Services	3,269	6,762	8,248	3,437	5,228	8,000	2,831	6,135	8,000		
2036	Education/Training Supplies											
2038	Employee Recognition			143								
2039	Transportation	2,170	1,021	2,873	992	1,392	1,800	312	1,300	3,000	1,200	
2051	Liability Insurance - District Wide	80,937	52,232	98,129	121,385	122,899	165,000	160,930	160,930	165,000		
2061	Memberships	5,708	5,342	6,377	5,801	7,991	8,350	4,937	7,447	8,215	(135)	
2076	Office Supplies	8,207	5,565	11,369	4,455	6,373	8,700	1,819	5,000	9,400	700	
2081	Postage	9,265	4,782	10,608	5,683	11,592	6,600	322	2,425	13,250	6,650	
2085	Printing Services	119					500	22	22	500		
2103	Agricultural/Horticultural Services	121,701	42,915	103,008	43,756	115,847	120,000	58,378	125,300	130,000	10,000	
2104	Agricultural/Horticultural Supplies	16,531	7,032	13,400	598	3,963	5,000	1,195	3,000	45,000	40,000	
2111	Building Maintenance Service	6,964	6,252	11,353	725	8,321	15,000	10,057	13,000	20,000	5,000	
2112	Building/Carpentry Supplies	26,682	12,020	27,356	9,985	27,962	25,000	5,019	14,000	25,000		
2122	Chemical Supplies											
2131	Electrical Services	2,651				1,935		10,681	10,681	5,000	5,000	
2132	Electrical Supplies	21,857	6,018	15,671	3,343	5,982	7,500	830	4,500	8,500	1,000	
2141	Land Improvement Services	4,653		3,952	11,655	(1,655)	5,000	10,003	24,503	5,000		

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	MID YR 2019- 2020	2019-20 ACT YE	ADOPTED 2020-2021	MID YR 2020-2021	EST YE 2020- 2021	RECMNDED 2021-2022	DIFF	NOTES/COMMENTS
2142	Land Improvement Supplies	21,061	3,520	7,265	6,616	20,917	12,000	4,483	10,000	42,000	30,000	
2151	Mech System Maintenance Svcs	19,196	1,387	30,367	28,302	30,147	45,000	47,908	47,908	55,000	10,000	
2152	Mech System Maintenance Sup	9,765	5,942	13,055	44,234	50,012	20,000	4,626	10,000	20,000	-	
2162	Painting Supplies	3,101	1,776	3,119	663	2,075	3,500	722	1,500	3,500	-	
2167	Plumbing Services	5,182	3,818	4,838	1,320	3,945	6,000	1,411	4,000	5,000	(1,000)	
2168	Plumbing Supplies	27,504	9,933	28,751	8,852	29,523	25,000	9,855	20,000	25,000	-	
2185	Permit Charges	2,476	2,150	2,150	2,416	2,528	3,000	2,058	3,000	3,000	-	
2191	Electricity - District Wide	35,123	14,932	33,042	17,654	33,806	35,000	16,749	34,150	36,800	1,800	
	LS - Electricity	100,354	41,273	91,742	40,628	89,584	95,000	39,141	83,050	96,450	1,450	
2192	Natural Gas/LPG - District Wide	2,324	545	2,357	450	2,523	2,775	871	2,528	2,945	170	
	LS - Natural Gas/LPB	34,452	6,180	34,806	6,570	35,030	36,750	9,771	24,983	39,125	2,375	
2193	Refuse Collection/Disposal Service	38,615	19,455	39,216	22,755	42,293	46,000	22,027	45,740	48,930	2,930	
	LS - Refuse	8,515	5,176	12,350	5,396	13,768	15,050	5,426	12,850	15,500	450	
2195	Sewage Disposal Service	4,131	2,100	4,200	1,400	3,893	4,500	1,359	3,355	4,600	100	
	LS - Sewer	16,550	6,919	13,838	4,689	13,617	15,050	3,774	10,850	15,435	385	
2197	Telephone Service	33,261	15,696	34,570	16,612	36,966	37,000	18,694	35,694	37,165	165	
2198	Water	158,814	144,270	186,481	136,245	181,283	195,000	161,037	202,000	201,635	6,635	
2205	Auto Maintenance Services	18,426	3,278	11,662	1,452	3,082	7,500	614	6,500	7,000	(500)	
2206	Auto Maintenance Supplies	13,674	8,281	11,463	6,665	12,934	13,500	1,479	5,100	10,200	(3,300)	
2226	Expendable Tools/Inst Supplies AAR	16,595	8,792	17,747	341	2,776	7,500	1,736	5,000	7,500	-	
2232	Fire Supplies	772	1,715	1,715	994	994	2,000	913	1,500	2,000	-	
2236	Fuel/Lubricants	17,552	8,325	18,847	8,255	15,269	16,180	4,680	11,400	17,500	1,320	
2252	Medical Equip Maintenance	-	160	273	71	71	-	-	-	-	-	
2261	Office Equip Maintenance Svcs	10,002	5,659	11,439	11,670	16,824	20,500	11,393	16,325	13,000	(7,500)	
2262	Office Equip Maintenance Sup	6,830	1,898	5,140	18,874	19,784	25,000	14,256	16,000	8,600	(16,400)	Incl CPU/Labtop replacements; Tablets for Sign in/out
2275	Rent/Lease Equipment	8,615	5,327	8,936	10,665	19,777	25,000	7,983	17,900	22,950	(2,050)	
2291	Other Equipment Maintenance Svc	3,015	986	1,443	-	-	1,500	-	1,500	4,500	3,000	
2292	Other Equip Maintenance Sup	4,168	1,436	5,967	1,508	2,617	2,500	549	1,500	2,500	-	
2314	Clothing/Personal Supplies	6,677	3,731	7,802	3,388	6,845	9,060	2,433	5,000	9,060	-	
2321	Custodial Services	84,277	35,623	91,180	43,871	91,516	100,000	27,527	58,000	110,000	10,000	
2322	Custodial Supplies	16,710	21,754	29,493	8,404	13,611	23,000	4,946	12,050	23,000	-	
2332	Food/Catering Supplies	821	69	212	453	1,089	1,000	-	100	1,800	800	Beer Garden supplies
2443	Medical Service	4,695	1,356	4,740	1,908	2,845	3,550	1,745	4,690	5,150	1,600	Post offer pre-employ; COVID-19 test
2444	Medical Supply	-	-	-	-	398	-	799	1,007	-	-	
2505	Accounting/Financial Services	21,855	-	13,545	-	4,591	20,000	137	24,000	18,000	(2,000)	Audit; DOF - FA & Audits
2507	Assessor's Collection Services	25,435	-	25,214	-	25,696	26,480	13,168	26,336	26,480	-	
2541	Personnel Services	2,866	1,602	3,116	1,226	1,879	2,000	57	1,614	3,850	1,850	
2552	Environmental Services	45,900	-	9,760	10,383	27,983	-	6,000	6,000	6,000	6,000	
2571	Security Services	4,350	30,816	64,373	31,484	69,011	69,000	28,285	65,870	80,000	11,000	FEC Contract
2591	Other Professional Services	400	5,000	44,943	17,508	11,986	5,000	-	1,500	5,000	-	
2711	DTECH Labor	-	-	-	-	-	9,248	-	-	-	(9,248)	
2811	Data Processing Services	10,475	4,575	4,395	5,645	6,413	-	1,775	2,639	9,248	9,248	
2811-01	DTECH Fee	-	-	-	-	-	10,348	-	-	-	(10,348)	
2812	Computer Software/Licensing	9,329	5,480	7,063	6,006	7,241	-	8,889	10,290	12,098	12,098	When to Work; ePact Sign in/out software
2813	Sales Tax Adjustment-Board of Eq	-	-	-	(428)	(428)	-	-	-	-	-	

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	MID YR 2019- 2020	2019-20 ACT YE	ADOPTED 2020-2021	MID YR 2020-2021	EST YE 2020- 2021	RECMNDED 2021-2022	DIFF	NOTES/COMMENTS
2851	Recreation Services	153,498	86,898	152,421	74,962	97,645	125,500	1,167	30,000	182,000	56,500	180,000 base plus \$2,000 eSports
2852	Recreation Supplies	71,945	23,059	49,613	34,719	50,908	71,000	2,755	35,000	57,364	(13,636)	42,114 base plus \$15,250 request items from list
2880	Prior Year Service & Supply	(1,430)	(900)	(1,803)	(750)	(1,371)	-	-	-	-	-	
2896	Cash/Inventory Shortages	-	-	-	-	-	-	-	-	-	-	
2898	Other Operating Supplies	-	59	64	-	59	850	-	-	450	(400)	
2899	Other Operating Services	23,624	11,014	24,778	23,417	20,110	24,500	4,194	10,000	23,500	(1,000)	
	PBID	30,170	17,091	32,629	16,045	32,007	34,460	16,483	32,966	34,460	-	
2911	DTECH Labor - ACP	1,839	-	6,214	-	2,758	-	-	2,963	2,963	2,963	
2912	DTECH Fee - ACP	661	661	661	-	-	-	-	-	-	-	
2921	GS Printing Services	6	-	-	-	-	10	-	-	10	-	
	OBJECT TOTAL	1,483,185	747,660	1,550,328	908,387	1,504,393	1,658,361	784,434	1,351,832	1,846,433	188,072	
4000's	FIXED ASSETS											
4201	Structures & Improvements	182,983	14,862	124,675	40,591	88,889	124,185	38,906	80,366	25,000	(99,185)	FY2021-22 TBD
4202	Improvements Other than Buildings	89,237	46,418	65,785	196,055	473,924	383,369	205,800	312,036	167,500	(215,869)	Fence
	OBJECT TOTAL	272,219	61,280	190,460	236,646	562,811	507,554	244,706	392,402	192,500	(315,054)	
4301	Equipment - Prop	60,659	31,361	114,641	74,265	81,969	11,200	11,139	11,139	146,500	135,300	3 New Vans; cost offset by trade-in value Aerator, top dresser, Toro workman turfcart
	OBJECT TOTAL	60,659	31,361	114,641	74,265	81,969	11,200	11,139	11,139	146,500	135,300	
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	2,595,919	4,817,774	5,216,657	2,244,177	3,986,738	5,431,735	215,078	

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

Administration

ACCT NO	ACCT TITLE	2017-18 ACT YE	2018-19 ACT YE	MID YR 2019-2020	2019-20 ACT YE	ADOPTED 2020-2021	MID YR 2020-2021	EST YE 2020-2021	RECOMMND 2021-2022	FY2020-21 VS 2021-22	NOTES/COMMENTS
1000's	SALARIES & EE BENEFITS:										
1110	S & W - Regular F/T & P/T	436,941	467,538	238,234	468,297	464,623	245,610	459,331	490,538	25,915	
1122	S & W - Temp P/T	7,456	4,079	-	-	-	-	-	-	-	
	S & W - Custodial Assistants										
	S & W - Temp P/T Building Monitors										
1124	S & W - Board Members										
1130	Overtime	21	-	-	-	-	-	-	-	-	
1141	Premium Pay										
1143	Allowances	3,936	5,976	3,288	7,176	7,776	3,888	7,776	7,776	-	
1152	Terminal Pay	-	29,843	-	4,667	-	-	-	-	-	
1210	Retirement	111,368	135,452	77,277	154,197	165,108	86,483	162,537	182,352	17,244	
1220	OASHDI	34,552	38,724	18,476	36,731	36,139	18,766	35,413	38,121	1,982	
1230	Group Insurance	74,537	86,543	56,261	116,292	109,740	62,452	105,312	115,295	5,555	
1230-2	Dental	5,125	9,872	4,859	9,243	8,532	4,266	8,532	8,532	-	
1230-3	Life	86	163	83	163	160	79	157	92	(68)	
1230-4	Vision	350	739	453	953	901	524	862	901	-	
1240	Workers' Comp - ACP	4,079	9,502	4,258	7,850	4,493	3,146	4,157	-	(4,493)	
1241	Workers' Comp	-	-	-	-	-	-	-	4,493	4,493	
1250	Unemployment - ACP	1,503	1,691	224	1,651	1,260	-	1,050	-	(1,260)	
1251	Unemployment	-	-	-	-	-	-	-	1,260	1,260	
1880	SAL & EE Benefits Prior Year										
	OBJECT TOTAL	679,955	790,122	403,413	807,221	798,732	425,214	785,127	849,360	50,628	
2000's	SERVICES & SUPPLIES										
2005	Advertising & Legal Notices	840	645	-	-	-	-	530	-	-	
2015	Blueprint/Copying Service										
2022	Books/Personal Supplies	431	538	160	160	200	-	-	200	-	
2029	Business/Conference Expenses	7,659	4,427	1,794	2,618	3,500	-	-	3,500	-	
2035	Education/Training Services	3,269	2,869	675	617	2,000	329	2,000	2,000	-	
2036	Education/Training Supplies										
2038	Employee Recognition	-	67	-	-	-	-	-	-	-	
2039	Transportation	1,030	931	291	658	800	312	800	800	-	
2051	Liability Insurance - District Wide	80,937	98,129	121,385	122,899	165,000	160,930	160,930	165,000	-	
2061	Memberships	5,113	5,197	5,186	6,961	7,050	4,472	6,247	7,050	-	
2076	Office Supplies	5,840	8,854	3,494	5,332	7,000	1,819	4,000	7,000	-	
2081	Postage	597	686	319	717	750	274	1,925	750	-	
2085	Printing Services	-	-	-	-	500	-	-	500	-	
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										

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

**FY 2020-21 RECOMMENDED BUDGET
FUND 337A and 337B**

Administration

ACCT NO	ACCT TITLE	2017-18 ACT YE	2018-19 ACT YE	MID YR 2019-2020	2019-20 ACT YE	ADOPTED 2020-2021	MID YR 2020-2021	EST YE 2020-2021	RECOMMND 2021-2022	FY2020-21 VS 2021-22	NOTES/COMMENTS
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	661	353	676	700	335	700	725	25	
	LS - Electricity	2,007	1,835	813	1,792	1,900	783	1,900	1,950	50	
2192	Natural Gas/LPG - District Wide	46	47	9	50	56	17	56	60	4	
	LS - Natural Gas/LPB	689	696	131	701	735	195	735	750	15	
2193	Refuse Collection/Disposal Service	747	780	450	841	920	441	920	950	30	
	LS - Refuse	173	227	86	254	300	109	300	375	75	
2195	Sewage Disposal Service	83	84	28	78	90	27	90	95	5	
	LS - Sewer	331	277	94	272	300	75	300	330	30	
2197	Telephone Service	665	691	328	739	740	354	740	740	-	
2198	Water	3,176	3,730	2,725	3,626	3,900	3,221	5,000	5,500	1,600	
2205	Auto Maintenance Services										
2206	Auto Maintenance Supplies										
2226	Expendable Tools/Inst Supplies										
2232	Fire Supplies										
2236	Fuel/Lubricants	15	-	-	-	-	-	-	-	-	
2252	Medical Equip Maintenance										
2261	Office Equip Maintenance Svcs	9,152	8,108	7,541	11,354	16,000	9,956	12,825	8,500	(7,500)	
2262	Office Equip Maintenance Sup	5,627	5,140	18,874	19,505	25,000	14,256	16,000	8,000	(17,000)	Incl CPU/Labtop replacements
2275	Rent/Lease Equipment	-	479	4,250	5,614	10,000	3,213	6,500	8,000	(2,000)	
2291	Other Equipment Maintenance Svc										
2292	Other Equip Maintenance Sup										
2314	Clothing/Personal Supplies										
2321	Custodial Services										
2322	Custodial Supplies	-	-	-	-	-	15	50	-	-	
2332	Food/Catering Supplies	553	83	205	741	600	-	-	600	-	
2443	Medical Service	139	-	89	89	-	-	-	-	-	
2444	Medical Supply	-	-	-	-	-	792	1,000	-	-	
2505	Accounting/Financial Services	21,855	13,545	-	4,591	20,000	137	24,000	18,000	(2,000)	Audit; DOF - FA & Audits
2507	Assessor's Collection Services	25,435	25,214		25,696	26,480	13,168	26,336	26,480	-	
2541	Personnel Services	57	-	32	32	-	-	-	-	-	
2552	Environmental Services	45,900	9,760	10,383	27,983	-	-	-	-	-	
2571	Security Services	3,600	52,080	24,913	58,103	62,000	28,285	63,870	65,000	3,000	FEC Contract
2591	Other Professional Services	400	44,943	17,508	11,986	5,000	-	1,500	5,000	-	
2711	DTECH Labor	-	-	-	-	9,248	-	-	-	(9,248)	
2811	Data Processing Services	8,278	4,395	5,645	6,413		1,775	2,639	9,248	9,248	
2811-01	DTECH Fee	-	-	-	-	10,348	-	-	-	(10,348)	

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

**FY 2020-21 RECOMMENDED BUDGET
FUND 337A and 337B**

Administration

ACCT NO	ACCT TITLE	2017-18 ACT YE	2018-19 ACT YE	MID YR 2019-2020	2019-20 ACT YE	ADOPTED 2020-2021	MID YR 2020-2021	EST YE 2020-2021	RECOMMND 2021-2022	FY2020-21 VS 2021-22	NOTES/COMMENTS
2812	Computer Software/Licensing	879	6,733	5,676	6,911	-	8,689	9,940	10,348	10,348	
2813	Sales Tax Adjustment-Board of Eq	-	-	(428)	(428)	-	-	-	-	-	
2851	Recreation Services										
2852	Recreation Supplies										
2880	Prior Year Service & Supply	(1,430)	(1,803)	(750)	(1,371)	-	-	-	-	-	
2896	Cash/Inventory Shortages										
2898	Other Operating Supplies	-	64	-	59	450	-	-	450	-	
2899	Other Operating Services	23,342	23,488	21,661	20,110	22,000	4,194	10,000	22,000	-	
	PBID	30,170	32,629	16,003	32,007	34,460	16,483	32,966	34,460	-	
2911	DTECH Labor - ACP	1,839	6,214	-	2,758	-	-	2,963	2,963	2,963	
2912	DTECH Fee - ACP	661	661	-	-	-	-	-	-	-	
2921	GS Printing Services	6	-	-	-	10	-	-	10	-	
	OBJECT TOTAL	290,814	363,104	269,924	381,143	438,037	274,657	397,763	417,334	(20,703)	
4000's	FIXED ASSETS										
4201	Structures & Improvements	182,983	124,675	40,591	88,889	124,185	38,906	80,366	25,000	(99,185)	FY2021-22 TBD
4202	Improvements Other than Buildings	89,237	65,785	196,055	473,924	383,369	205,800	312,036	167,500	(215,869)	Sm Projects; O'Donnell Trail; CP Fence/Backstop, Community Garden Fence
	OBJECT TOTAL	272,219	190,460	236,646	562,812	507,554	244,706	392,402	192,500	(315,054)	
4301	Equipment - Prop										
	OBJECT TOTAL										
7901	Appropriation for Contingencies	-	-	-	-	500,000	-	-	500,000	-	
	OBJECT TOTAL	-	-	-	-	500,000	-	-	500,000	-	
	BUDGET UNIT TOTAL	1,242,989	1,343,686	909,983	1,751,177	2,244,323	944,577	1,575,292	1,959,194	(285,129)	

CARMICHAEL RECREATION & PARK DISTRICT
PROPOSED RECOMMENDED BUDGET
FY2021-2022

Recreation

ACCT NO	ACCT TITLE	2017-18 ACT YE	2018-19 ACT YE	MID YR 2019-2020	2019-20 ACT YE	ADOPTED 2020-2021	MID YR 2020-2021	EST YE 2020-2021	RECOMMND 2021-2022	FY2020-21 VS 2021-22	NOTES/COMMENTS
1000's	SALARIES & EE BENEFITS:										
1110	S & W - Regular F/T & P/T	267,692	310,121	182,404	360,766	364,014	185,159	335,942	355,769	(8,245)	Request, not included: RFT RC - Facilities @ 1/1/22 est cost \$39k
1122	S & W - Temp P/T	346,819	364,574	218,518	347,939	200,000	9,821	36,265	240,000	40,000	18950 - KHO/CAMP 3850 -SPORTS FYE20-21
	S & W - Custodial Assistants	1,075									- Re-budget FY2019-20 FYE
	S & W - Temp P/T Building Monitors	40,608	37,664	22,314	33,891	25,000	150	11,100	42,000	17,000	Re-budget FY2019-20 Budget
1124	S & W - Board Members										
1130	Overtime	9	213	35	184	500	6	100	500	-	
1141	Premium Pay										
1143	Allowances		1,776	1,152	2,304	2,304	1,152	2,304	2,304	-	
1152	Terminal Pay	816	3,767	331	1,341	-	-	-	-	-	
1210	Retirement	69,514	89,850	53,911	110,610	119,827	60,180	110,175	123,715	3,888	
1220	OASHDI	50,181	54,932	32,523	57,072	45,272	14,953	28,972	49,004	3,732	
1230	Group Insurance	100,238	111,426	56,917	118,903	115,031	65,429	109,630	108,396	(6,635)	
1230-2	Dental	5,875	11,688	5,451	10,547	9,954	4,977	9,954	8,058	(1,896)	
1230-3	Life	80	163	79	153	148	73	146	147	(1)	
1230-4	Vision	31	277	237	497	567	270	526	589	22	
1240	Workers' Comp - ACP	17,675	20,588	15,137	29,831	26,321	18,425	24,347	-	(26,321)	
1241	Workers' Comp	-	-	-	-	-	-	-	34,041	34,041	
1250	Unemployment - ACP	11,755	11,624	5,071	10,984	7,470	99	1,978	-	(7,470)	
1251	Unemployment	-	-	-	-	-	-	-	7,834	7,834	
1880	SAL & EE Benefits Prior Year										
	OBJECT TOTAL	912,368	1,018,663	594,081	1,085,022	916,408	360,695	671,439	972,357	55,949	
2000's	SERVICES & SUPPLIES										
2005	Advertising & Legal Notices	19,934	18,840	8,979	20,103	16,500	1,172	5,000	29,450	12,950	23K Base; 650 GH Brochures; 3400 Banners; 2400 Yard Signs
2015	Blueprint/Copying Service										
2022	Books/Personal Supplies										
2029	Business/Conference Expenses	3,526	4,097	1,233	3,734	2,500	1,240	2,200	2,500		- CPRS Conference - Sacramento
2035	Education/Training Services	-	375	675	1,009	2,000	637	2,000	2,000		- Includes 3 NRPA Certification Programs
2036	Education/Training Supplies										
2038	Employee Recognition										
2039	Transportation	1,139	1,893	701	733	1,000	-	500	2,200	1,200	
2051	Liability Insurance - District Wide										
2061	Memberships	450	745	615	760	1,000	465	1,000	865	(135)	
2076	Office Supplies	2,126	2,282	921	921	1,700	-	1,000	2,400	700	
2081	Postage	8,668	9,922	5,324	10,875	5,850	48	500	12,500	6,650	
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	-	-	-	-	-	-	-	1,000	1,000	Garfield House - outdoor lighting

CARMICHAEL RECREATION & PARK DISTRICT
PROPOSED RECOMMENDED BUDGET
FY2021-2022

Recreation

ACCT NO	ACCT TITLE	2017-18 ACT YE	2018-19 ACT YE	MID YR 2019-2020	2019-20 ACT YE	ADOPTED 2020-2021	MID YR 2020-2021	EST YE 2020-2021	RECOMMND 2021-2022	FY2020-21 VS 2021-22	NOTES/COMMENTS
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	5,617	3,001	5,747	5,950	2,847	5,950	6,075	125	
	LS - Electricity	17,060	15,596	6,907	15,229	16,150	6,654	16,150	16,500	350	
2192	Natural Gas/LPG - District Wide	395	401	76	429	472	148	472	485	13	
	LS - Natural Gas/LPB	5,857	5,917	1,117	5,955	6,248	1,661	6,248	6,375	127	
2193	Refuse Collection/Disposal Service	7,615	6,850	4,088	7,410	7,820	3,745	7,820	7,980	160	
	LS - Refuse	1,349	2,911	1,825	3,248	2,550	922	2,550	2,625	75	
2195	Sewage Disposal Service	702	714	238	662	765	231	765	780	15	
	LS - Sewer	2,813	2,352	797	2,315	2,550	642	2,550	2,605	55	
2197	Telephone Service	5,654	5,877	3,012	6,284	6,290	4,008	6,290	6,425	135	
2198	Water	26,998	31,702	23,162	30,818	33,150	27,376	40,000	36,135	2,985	
2205	Auto Maintenance Services	475	3,008	361	741	2,500	-	2,000	2,000	(500)	
2206	Auto Maintenance Supplies	37	-	20	19	500	-	100	200	(300)	
2226	Expendable Tools/Inst Supplies										
2232	Fire Supplies										
2236	Fuel/Lubricants	4,290	4,065	1,881	2,860	2,860	61	1,400	4,000	1,140	
2252	Medical Equip Maintenance										
2261	Office Equip Maintenance Svcs	648	3,331	4,129	5,470	4,500	1,437	3,500	4,500	-	
2262	Office Equip Maintenance Sup	1,184	-	-	280	-	-	-	600	600	Tablets for Sign in/out
2275	Rent/Lease Equipment	5,987	4,741	2,710	4,469	5,000	3,962	6,400	6,950	1,950	Incl lift for tree lighting decorations and light poles rental
2291	Other Equipment Maintenance Svc										
2292	Other Equip Maintenance Sup	-	-	-	-	-	-	-	-	-	
2314	Clothing/Personal Supplies	27	-	-	-	-	-	-	-	-	
2321	Custodial Services										
2322	Custodial Supplies										
2332	Food/Catering Supplies	114	60	171	271	300	-	-	1,100	800	Beer Garden supplies
2443	Medical Service	3,734	4,606	1,819	2,605	3,400	205	3,000	5,000	1,600	Post offer pre-employ; COVID-19 test
2444	Medical Supply	-	-	-	398	-	-	-	-	-	
2505	Accounting/Financial Services										
2507	Assessor's Collection Services										
2541	Personnel Services	2,606	3,116	1,194	1,790	2,000	-	1,500	3,850	1,850	
2552	Environmental Services										
2571	Security Services	750	12,293	6,571	10,909	7,000	-	2,000	15,000	8,000	
2591	Other Professional Services										
2711	DTECH Labor										
2811	Data Processing Services	2,198	-	-	-	-	-	-	-	-	
2811-01	DTECH Fee										

CARMICHAEL RECREATION & PARK DISTRICT
PROPOSED RECOMMENDED BUDGET
FY2021-2022

Recreation

ACCT NO	ACCT TITLE	2017-18 ACT YE	2018-19 ACT YE	MID YR 2019-2020	2019-20 ACT YE	ADOPTED 2020-2021	MID YR 2020-2021	EST YE 2020-2021	RECMND 2021-2022	FY2020-21 VS 2021-22	NOTES/COMMENTS
2812	Computer Software/Licensing	-	330	330	330	-	200	350	1,750	1,750	When to Work; ePact Sign in/out software
2813	Sales Tax Adjustment-Board of Eq										
2851	Recreation Services	153,498	152,421	74,962	97,645	125,500	1,167	30,000	182,000	56,500	180,000 base plus \$2,000 eSports
2852	Recreation Supplies	71,945	49,613	34,719	50,908	71,000	2,755	35,000	57,364	(13,636)	42,114 base plus \$15,250 request items from list
2880	Prior Year Service & Supply										
2896	Cash/Inventory Shortages										
2898	Other Operating Supplies										
2899	Other Operating Services	-	768	1,714	-	2,000	-	-	1,000	(1,000)	
	PBID										
2911	DTECH Labor - ACP										
2912	DTECH Fee - ACP										
2921	GS Printing Services										
	OBJECT TOTAL	357,752	354,444	193,252	294,925	339,055	61,582	186,245	424,214	85,159	
4000's	FIXED ASSETS										
4201	Structures & Improvements										
4202	Improvements Other than Buildings										
	OBJECT TOTAL										
4301	Equipment - Prop	-	5,908	-	-	-	-	-	61,500	61,500	3 New Vans; cost offset by trade-in value
	OBJECT TOTAL	-	5,908	-	-	-	-	-	61,500	61,500	
7901	Appropriation for Contingencies										
	OBJECT TOTAL										
	BUDGET UNIT TOTAL	1,270,120	1,379,015	787,333	1,379,947	1,255,463	422,277	857,684	1,458,071	202,608	

CARMICHAEL RECREATION & PARK DISTRICT
 PROPOSED RECOMMENDED BUDGET
 FY2021-2022

Maintenance

ACCT NO	ACCT TITLE	2017-18 ACT YE	2018-19 ACT YE	MID YR 2019-2020	2019-20 ACT YE	ADOPTED 2020-2021	MID YR 2020-2021	EST YE 2020-2021	RECOMMND 2021-2022	FY2020-21 VS 2021-22	NOTES/COMMENTS
1000's	SALARIES & EE BENEFITS:										
1110	S & W - Regular F/T & PT	389,283	448,170	203,807	403,519	433,879	217,650	408,389	452,041	18,162	Request, not included:
1122	S & W - Temp P/T	48,144	-	-	-	-	-	-	-	-	- Park Mnt Sup-Facilities - 7/1/21 est cost: \$3.5k
	S & W - Custodial Assistants										Park Technician - 1/1/22: est cost \$55K
	S & W - Temp P/T Building Monitors										
1124	S & W - Board Members										
1130	Overtime	5	-	200	372	500	69	69	500	-	
1141	Premium Pay	100	150	288	200	200	-	-	-	(200)	
1143	Allowances	288	480	-	576	576	288	576	576	-	
1152	Terminal Pay	8,677	66,083	-	2,001	-	1,158	6,282	-	-	FYE - incl 2 positions terminal vac/cto
1210	Retirement	107,303	132,802	63,661	126,699	145,411	71,504	138,829	154,731	9,320	
1220	OASHDI	34,148	39,349	15,617	31,069	33,290	16,734	31,772	34,663	1,373	
1230	Group Insurance	140,854	162,986	75,063	157,051	162,938	81,392	144,968	169,526	6,588	
1230-2	Dental	4,875	12,356	5,688	11,258	11,376	5,214	10,784	11,376	-	
1230-3	Life	69	163	67	147	165	76	156	96	(69)	
1230-4	Vision	258	778	417	848	1,002	417	695	1,002	-	
1240	Workers' Comp - ACP	46,227	49,095	14,317	40,822	33,385	23,368	30,880	-	(33,385)	
1241	Workers' Comp	-	-	-	-	-	-	-	33,385	33,385	
1250	Unemployment - ACP	2,201	2,332	-	1,797	1,680	120	1,400	-	(1,680)	
1251	Unemployment	-	-	-	-	-	-	-	1,680	1,680	
1880	SAL & EE Benefits Prior Year										
	OBJECT TOTAL	782,433	914,744	379,126	776,358	824,402	417,989	774,799	859,576	35,174	
2000's	SERVICES & SUPPLIES										
2005	Advertising & Legal Notices	575	755	825	1,075	-	250	500	250	250	
2015	Blueprint/Copying Service	62	16	44	44	2,400	-	-	2,400	-	Re-budget digitize blueprints
2022	Books/Personal Supplies										
2029	Business/Conference Expenses	5,269	1,327	-	-	4,000	560	1,000	4,000	-	
2035	Education/Training Services	-	5,004	2,087	3,602	4,000	1,865	2,135	4,000	-	
2036	Education/Training Supplies										
2038	Employee Recognition	-	76	-	-	-	-	-	-	-	
2039	Transportation	-	50	-	-	-	-	-	-	-	
2051	Liability Insurance - District Wide										
2061	Memberships	145	435	-	270	300	-	200	300	-	
2076	Office Supplies	241	233	40	120	-	-	-	-	-	
2081	Postage										
2085	Printing Services	119	-	-	-	-	22	22	-	-	Storm damage: \$12.3k estimate FY20-21
2103	Agricultural/Horticultural Services	121,701	103,008	43,756	115,847	120,000	58,378	125,300	130,000	10,000	Landscape Contract increase: goats
2104	Agricultural/Horticultural Supplies	16,531	13,400	598	3,963	5,000	1,195	3,000	45,000	40,000	40k for Turf improvement
2111	Building Maintenance Service	6,964	11,353	725	8,321	15,000	10,057	13,000	20,000	5,000	LSCC Door replacement 6-10k

CARMICHAEL RECREATION & PARK DISTRICT
PROPOSED RECOMMENDED BUDGET
FY2021-2022

Maintenance

ACCT NO	ACCT TITLE	2017-18 ACT YE	2018-19 ACT YE	MID YR 2019-2020	2019-20 ACT YE	ADOPTED 2020-2021	MID YR 2020-2021	EST YE 2020-2021	RECMMD 2021-2022	FY2020-21 VS 2021-22	NOTES/COMMENTS
2112	Building/Carpentry Supplies	26,682	27,356	9,985	27,962	25,000	5,019	14,000	25,000	-	
2122	Chemical Supplies	-	-	-	-	-	-	-	-	-	
2131	Electrical Services	2,651	-	-	1,935	-	10,681	10,681	5,000	5,000	Emergency electrical repairs
2132	Electrical Supplies	21,857	15,671	3,343	5,982	7,500	830	4,500	7,500	-	
2141	Land Improvement Services	4,653	3,952	11,655	(1,655)	5,000	10,003	24,503	5,000	-	Storm damage: \$14.5k estimate FY20-21
2142	Land Improvement Supplies	21,061	7,265	6,616	20,917	12,000	4,483	10,000	42,000	30,000	Bollards, Trash Cans, Benches, Pothole Repair
2151	Mech System Maintenance Svcs	19,196	30,367	28,302	30,147	45,000	47,908	47,908	55,000	10,000	Equipment cost increase
2152	Mech System Maintenance Sup	9,765	13,055	44,234	50,012	20,000	4,626	10,000	20,000	-	
2162	Painting Supplies	3,101	3,119	663	2,075	3,500	722	1,500	3,500	-	
2167	Plumbing Services	5,182	4,838	1,320	3,945	6,000	1,411	4,000	5,000	(1,000)	
2168	Plumbing Supplies	27,504	28,751	8,852	29,523	25,000	9,855	20,000	25,000	-	
2185	Permit Charges	2,476	2,150	2,416	2,528	3,000	2,058	3,000	3,000	-	
2191	Electricity - District Wide	28,450	26,764	14,300	27,383	28,350	13,566	27,500	30,000	1,650	
	LS - Electricity	81,286	74,311	32,909	72,563	76,950	31,704	65,000	78,000	1,050	
2192	Natural Gas/LPG - District Wide	1,882	1,909	364	2,044	2,247	705	2,000	2,400	153	
	LS - Natural Gas/LPB	27,907	28,193	5,322	28,375	29,767	7,914	18,000	32,000	2,233	
2193	Refuse Collection/Disposal Service	30,252	31,586	18,216	34,043	37,260	17,842	37,000	40,000	2,740	
	LS - Refuse	6,993	9,211	3,485	10,267	12,200	4,395	10,000	12,500	300	
2195	Sewage Disposal Service	3,346	3,402	1,134	3,154	3,645	1,101	2,500	3,725	80	
	LS - Sewer	13,405	11,209	3,798	11,030	12,200	3,057	8,000	12,500	300	
2197	Telephone Service	26,941	28,002	13,272	29,943	29,970	14,332	28,664	30,000	30	
2198	Water	128,639	151,050	110,358	146,839	157,950	130,440	157,000	160,000	2,050	
2205	Auto Maintenance Services	17,951	8,655	1,091	2,341	5,000	614	4,500	5,000	-	
2206	Auto Maintenance Supplies	13,637	11,463	6,645	12,915	13,000	1,479	5,000	10,000	(3,000)	
2226	Expendable Tools/Inst Supplies	16,595	17,747	341	2,776	7,500	1,736	5,000	7,500	-	
2232	Fire Supplies	772	1,715	994	994	2,000	913	1,500	2,000	-	
2236	Fuel/Lubricants	13,247	14,781	6,374	12,409	13,320	4,620	10,000	13,500	180	
2252	Medical Equip Maintenance	-	273	71	71	-	-	-	-	-	
2261	Office Equip Maintenance Svcs	203	-	-	-	-	-	-	-	-	
2262	Office Equip Maintenance Sup	18	-	-	-	-	-	-	-	-	
2275	Rent/Lease Equipment	2,628	3,716	3,704	9,694	10,000	809	5,000	8,000	(2,000)	
2291	Other Equipment Maintenance Svc	3,015	1,443	-	-	1,500	-	1,500	4,500	3,000	4200 Fire alarm inspection
2292	Other Equip Maintenance Sup	4,168	5,967	1,508	2,617	2,500	549	1,500	2,500	-	
2314	Clothing/Personal Supplies	6,650	7,802	3,388	6,845	9,060	2,433	5,000	9,060	-	
2321	Custodial Services	84,277	91,180	43,871	91,516	100,000	27,527	58,000	110,000	10,000	Janitorial Contract increase
2322	Custodial Supplies	16,710	29,493	8,404	13,611	23,000	4,930	12,000	23,000	-	
2332	Food/Catering Supplies	154	68	-	77	100	-	100	100	-	
2443	Medical Service	822	134	77	151	150	1,540	1,690	150	-	
2444	Medical Supply	-	-	-	-	-	7	7	-	-	
2505	Accounting/Financial Services										

CARMICHAEL RECREATION & PARK DISTRICT
 PROPOSED RECOMMENDED BUDGET
 FY2021-2022

Maintenance

ACCT NO	ACCT TITLE	2017-18 ACT YE	2018-19 ACT YE	MID YR 2019-2020	2019-20 ACT YE	ADOPTED 2020-2021	MID YR 2020-2021	EST YE 2020-2021	RECOMMND 2021-2022	FY2020-21 VS 2021-22	NOTES/COMMENTS
2507	Assessor's Collection Services										
2541	Personnel Services	203	-	-	57	-	57	114	-	-	
2552	Environmental Services	-	-	-	-	-	6,000	6,000	6,000	6,000	ADA
2571	Security Services										
2591	Other Professional Services										
2711	DTECH Labor										
2811	Data Processing Services										
2811-01	DTECH Fee										
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)	
2899	Other Operating Services PBID	282	523	42	-	500	-	-	500	-	
2911	DTECH Labor - ACP										
2912	DTECH Fee - ACP										
2921	GS Printing Services										
	OBJECT TOTAL	834,618	832,779	445,125	828,325	881,269	448,195	767,824	1,004,885	123,616	
4000's	FIXED ASSETS										
4201	Structures & Improvements										
4202	Improvements Other than Buildings										
	OBJECT TOTAL										
4301	Equipment - Prop	60,659	108,733	74,265	81,969	11,200	11,139	11,139	85,000	73,800	Aerator, top dresser, Toro workman turfcart
	OBJECT TOTAL	60,659	108,733	74,265	81,969	11,200	11,139	11,139	85,000	73,800	
7901	Appropriation for Contingencies										
	OBJECT TOTAL										
	BUDGET UNIT TOTAL	1,677,710	1,856,256	898,517	1,686,651	1,716,871	877,323	1,553,762	1,949,461	232,590	

PROPOSED RECOMMENDED BUDGET
ASSESSMENT FUND - 337B
FY2021-22

**CARMICHAEL RPD - PARKS MAINTENANCE AND RECREATION IMPROVEMENT DISTRICT
PROPOSED RECOMMENDED BUDGET
FY 2021-222**

Fund 337B

REVENUE

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

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

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

HISTORY OF ASSESSMENT LEVY REVENUE AND FUND BALANCE FROM INCEPTION

<u>Activity</u>	<u>Amount</u>
Levies Paid in FY2014-15:	653,718
Levies Paid in FY2015-16:	662,149
County adjustments:	<u>-2,332</u>
Total Levies Paid:	1,313,535
Total Interest Earnings to 6/30/20:	<u>55,153</u>
	1,368,688
Total Expense through FY2019-20:	<u>-732,818</u>
Fund Balance FY2019-20:	635,870

**CARMICHAEL RPD - PARKS AND RECREATION IMPROVEMENT DISTRICT
PROPOSED RECOMMENDED BUDGET
FY 2021-22**

Fund 337B

EXPENDITURES

ACCT NO	ACCT TITLE	2014-15 ACT YE	2015-16 ACT YE	2016-17 ACT YE	2017-18 ACT YE	2018-19 ACT YE	2019-20 ACT YE	2020-21 ADOPTED	2020-21 EST YE	2021-22 RECMD	NOTES/COMMENTS	
2000's	SERVICES & SUPPLIES											
20253100	Legal Services	-	-	260,804	-	-	-	-	-	-		
20257100	Security Services	-	-	-	-	-	-	-	-	-		
20259100	Other Professional Services	-	-	-	-	-	8,178	83,773	27,646	56,127	Master Plan - District-wide Rebudget remaining balance (using current balance)	
20289900	Other Operating Services	-	-	93,216	-	-	-	-	-	-		
	OBJECT TOTAL	-	-	354,020	-	-	8,178	83,773	27,646	56,127		
3000's	INTEREST & ASSESSMENT											
30342000	Reimb Payment	-	-	200,000	-	(36,342)	-	-	-	-		
		-	-	200,000	-	(36,342)	-	-	-	-		
4000's	FIXED ASSETS											
42420100	Structures and Buildings	-	-	-	-	112,218	94,744	-	106,559	66,040	Rebudget CP Vet's Hall; New-LSCC 300 Wing Roof	
42420200	Improvements Other than Buildings	-	-	-	-	-	-	264,545	86,145	78,954	Rebudget Ballfield; Comnity Garden Fnc; Dog Park	
	OBJECT TOTAL	-	-	-	-	112,218	94,744	264,545	192,704	144,994		
43430200	Other Equipment	-	-	-	-	-	-	-	-	-		
	OBJECT TOTAL	-	-	-	-	-	-	-	-	-		
79790100	Appropriation for Contigencies	-	-	-	-	-	-	96,880	-	33,727	s/b no more than 15% = \$33,727	
	OBJECT TOTAL	-	-	-	-	-	-	96,880	-	33,727		
	BUDGET UNIT TOTAL	-	-	554,020	-	75,876	102,922	445,198	220,350	234,848		

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

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

Total amount expended to 6/30/2020: **\$732,817.15**

Breakdown:

Plaintiff's Attorney's Fees	200,000.00
County Counsel Fees	60,803.40
Reim CRPD (eligible related election costs)	93,216.00
Net Reimbursement to tax payers*	163,658.25
CP Playground Project	112,218.00
Master Plan	8,177.50
LSCC Gym Roof	59,621.00
CP Vets Hall Roof	<u>35,123.00</u>
	732,817.15

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

CARMICHAEL RECREATION & PARK DISTRICT
 CAPITAL EQUIPMENT & IMPROVEMENT PROJECTS
 FY2020-21 AND FY2021-22

ACCOUNT/DESCRIPTION	ADOPTED BUDGET	SPENT	BALANCE	COMMENTS	Rebudgets/Addt'l Comments
FY2020-21 BUDGET UPDATES:					
CAPITAL EQUIPMENT					
Dump Trailer	11,200	11,183.77	16.23	Completed	
Aerator	0		0.00		
Top Dresser	0		0.00		
Turf Cart	0		0.00		
Total Capital Equipment:	11,200		16.23		
STRUCTURES & IMPROVEMENTS					
CP Vet's Hall - (scaled dwn) Fund 337B	60,000	13,960.00	46,040.00	A/C -TT Room installed; Shine Grant not awarded, representing \$20K of Budget	Re-budget for AC/Misc: \$26,040 Fund 337B
Garfield House Renovation -Fund 337i	34,185	27,416.99	6,768.01	Avail budget will likely be spent	
LSCC John Smith Hallway - Fund 088F	45,000	26,220.83	18,779.17	Completed: Painting, Flooring, Doors & Locks. Remaining work: Lighting estimate \$6K	Remaining balance: \$12,779.17 Fund 088F
LSCC Gas Main Replacement - Phase I Fund 337B	53,611	53,611.00	0.00	Completed	
LSCC Gas Main Replacement - Phase II Fund 337B	45,000	37,038.00	7,962.00	Project complete; retention remains	Available: \$6,012; Fund 337B
Misc -Prospective Donations	25,000		25,000.00		
Total Structures & Improvements:	262,796	158,246.82	104,549.18		
OTHER IMPROVEMENTS					
CP Bocce Ball Courts 337i/Prop68/CPF Donation	184,790	159,455.47	25,334.82	Status: Construction Complete - amenities installed; Reduce donations by \$12,307.47	Addt'l: Add:Grinding Plates \$1k; \$11k bal
CP Dog Park \$20k GF	0		0.00		
CP Field 3 Fence & Gate 337B	12,320	12,320.00	0.00	Completed	
CP Field 1 & 2 Fenceline/Backstop Reno GF/337B	30,000		30,000.00		
CP Reader Board - rebudget \$50k GF	0		0.00		
CP Tennis Ct Resurfacing & LED Lights \$145k 337B	0		0.00		
LSCC - Asphalt Repair 337B	43,614	40,025.00	3,589.00	Completed	Avail: \$3,589; Fund 337B
LSCC - Playground (CMP) - GF (Retention/County fees)	17,150	14,403.58	2,746.42	Completed	Avail: \$2,746.42; Fund 337A
O'Donnell Heritage Park - Trail Fund 337i	100,000		100,000.00		Rebudget; Fund 337i
SJ - Community Garden Fence GF/337B	30,000		30,000.00		Rebudget Fund 337B? - Updated cost
SJ - Garfield Access Fund 337i	46,429		46,429.00	PBM Contract #21-0001 \$42,185	Avail: 4,244 Fund337i
SJ - Jensen Parking Lot Fund 337B	20,000	24,800.00	-4,800.00	Completed	
Misc - Prospective Donations	25,000		25,000.00		
Total Other Improvements:	509,303	251,004.05	258,299.24		
TOTAL CIP:	772,099	409,250.87	362,848.42		
TOTAL CAPITAL EQUIPMENT & CIP BUDGETED FY2020-21:	783,299	409,250.87	362,864.65		

CARMICHAEL RECREATION & PARK DISTRICT
 CAPITAL EQUIPMENT & IMPROVEMENT PROJECTS
 FY2020-21 AND FY2021-22

ACCOUNT/DESCRIPTION	ADOPTED BUDGET	SPENT	BALANCE	COMMENTS	Rebudgets/Addt'l Comments
ADD-ONS for FY2020-21:					
STRUCTURES & IMPROVEMENTS					
	FY20-21 COST	SPENT	BAL DUE		
LSCC 800 Wing - Water Damage Repair	24,590.00	12,026.89	12,563.11	WMB Architects Contract PO# 20-0011; Term 11/30/2021 Total: 31,850; FY2020-21 Costs: \$24,590	
Del Campo Restroom - Storm/Wind Damage Repair	60,052.44		60,052.44	RMC Contract PO#20-0012 w/CGH ORD#1; Term 12/2020 - 5/2021	
Misc Costs? (cost based on expenses to date)	4,042.45	4,042.45	0.00	Misc Costs for DC RR (Tree & Stump Rmvl, Boom Lift Rntl)	
Total Structures & Improvements	88,684.89	16,069.34	72,615.55		
OTHER IMPROVEMENTS					
Sutter Jensen - Sidewalk	10,000.00		10,000.00	Eligible for 337i funding	
TOTAL ADD-ONS:	98,684.89		82,615.55		
FY2021-22 RE-BUDGETS:					
CP Vet's Hall - (scaled dwn) Fund 337B	26,040	AC 11K - 5K	North Rm flooring/paint; landscape 3k		
CP Field 1 & 2 Fenceline/Backstop Reno GF/337B	45,000	15k/30k	Donation (est)		
O'Donnell Heritage Park - Trail Fund 337i	100,000	Fund 337A			
SJ - Community Garden Fence GF/337B	60,000	8' galvanized fence - \$60k; \$12.5k donation avail			
CP Dog Park - 337B	16,454	Initial budget with cost estimates and fundraising TBD			
NEW REQUESTS for FY2021-22:					
LSCC - 300 Wing West Roof silicone coating	40,000	Fund 337B			
NOT FUNDED in FY2021-22:					
These items are listed for information; no updated estimated costs at this time					
CP Reader Board - rebudget \$50k GF					
CP Tennis Ct Resurfacing & LED Lights \$145k 337B					
CP Ballfield - Stands and bleachers					
CP Shade Structure/Sail for Small Playstructure		Eligible for 337i funding			
Del Campo Booster Pump \$74K					
Playgrounds:					
Cardinal Oaks Park					
Glancy Oaks Park					
Bird Track Park					
Patriots Park					
CP - Vets Hall					
Sutter Jensen - new amenity		Eligible for 337i funding			

Carmichael Recreation and Park District
 PART TIME SALARY SCHEDULE ADJUSTMENT

Effective 1/1/2022

(MANDATORY MIN WAGE ADJ: \$15.00/HR, EFF 1/1/2022)

RECREATION POSITIONS	STEP I	STEP II	STEP III	STEP IV	STEP V
Recreation Leader	\$15.00	\$15.25	\$15.50	\$15.75	\$16.00
Rec Coordinator/ Van Driver	\$17.20	\$18.88	\$19.82	\$20.81	\$21.85
Recreation Specialist	\$15.50	\$15.75	\$16.00	\$16.25	\$16.50

BRIDGES	STEP I	STEP II	STEP III	STEP IV	STEP V
Team Leader (T2)	\$14.00	\$14.25	\$14.50	\$14.75	\$15.00
Team Lead Leaders (T3)	\$14.50	\$14.75	\$15.00	\$15.25	\$15.50

	STEP I	STEP II	STEP III	STEP IV	STEP V
Building Monitor	\$15.50	\$15.75	\$16.00	\$16.25	\$16.50
Building Monitor II	\$17.00	\$17.50	\$18.00	\$18.50	\$19.00

OFFICE POSITION	STEP I	STEP II	STEP III	STEP IV	STEP V
Office Assistant	\$15.00	\$15.25	\$15.50	\$15.75	\$16.00

MAINTENANCE POSITION	STEP I	STEP II	STEP III	STEP IV	STEP V
Regular Part Time Maintenance Worker	\$16.00	\$16.25	\$16.50	\$16.75	\$17.00

CONTRACT POSITIONS

SPORTS OFFICIAL POSITIONS	DISTRICT EMPLOYED	ASSOCIATION
Basketball	\$16.00-\$25.00	TBA
Softball (1-official system)	--	TBA
Volleyball	\$16.00-\$25.00	TBA

CONTRACTED INSTRUCTORS	60%-70% Instructor/30%-40% District
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SPECIALTY SEASONAL MAINTENANCE TRADE POSITIONS	\$25.00-\$35.00 (negotiated individually)
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