

Memo

Carmichael



To: Advisory Board of Directors
From: Ingrid S. Penney, Administrative Services Manager
Date: February 6, 2021
Subject: FY 2020-21 Mid-Year Budget Status

Introduction:

This financial report provides a mid-year review and status of the FY 2020-21 Budget. As the global COVID-19 pandemic persists it continues to have an economic impact on District revenue and expenditures. The budget adopted for this fiscal year reflected both this reality and potential if we are able to return to some semblance of “normal”.

The update follows trends and helps to address potential revenue opportunities, savings, and/or shortfalls before the end of the fiscal year. Based on the information, Staff determines any adjustments which may be needed and recommends these adjustments to the Advisory Board. This report also provides information to assist with future budget planning. Page 9 provides an update on the Assessment fund activity.

Attached are spreadsheets of overall revenues and expenditures for the period ending December 31, 2020 (2nd quarter) first allocation of property taxes and December program revenue and expenditures which are recorded in January.

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

Summary/Detail:

Revenues: \$2,678,308 or 51% budget to actual received (includes fund balance carry over; *key areas are reviewed*) compared to \$3,617,436 received last year.

Property Taxes: \$1,277,185 or 57% budget to actual compared to \$1,207,737 or 57% for the same period last year - The current activity reflects an allocation of secured, unsecured taxes, supplemental, augmentation funds (Teeter purchase), delinquency,

penalty, and interest income net of refunds. Funds in this area represent a 50% of the projected revenue generated this year.

The first allocation of property taxes for FY 2020-21 was made in January, providing a strong indicator of whether we will meet projections. Historically, if tax proceeds are 55% or greater, the District will meet the annual projections made in this area. Projections for secured taxes were nearly 3.5% based on the County assessed valuation report and staff assessment of budget trends. The District's tax growth is consistent with County-wide growth, current housing market trends, and part of an overall economic recovery which followed losses in FY2009-10.

The Teeter Purchase is the annual financing of the delinquent secured/supplemental property taxes as of June 30. The allocation is reflected under the allocation entitled Augmentation Fund and Property Tax – Supplemental/Delinquent.

The District will continue to receive tax distributions through the end of the fiscal year. The next major allocation of property taxes will be made in May. Staff will be able to provide additional information at that time. Past trends and the tax roll in June will provide the basis for budgetary planning for FY 2021-22.

Building rentals: \$663,544 or 53% budget to actual received compared to \$702,808 or 51% last year –

	Last Year Breakdown:			Current Year Breakdown:		
LS Tenants	\$ 568,244	49%		\$ 650,883	58%	
LS Building Rentals	\$ 96,949	64%		(\$378.95)	-0.5%	
District Wide Rentals	\$ 46,584	59%		\$ 13,041	29%	

Funds in this area represent approximately 28% of the projected revenue generated for this fiscal year. The projected budget for FY 2020-21 was based on scheduled lease payments with no provision of any escalators, lease income from one tenant, and last year's daily rentals trend. All tenants are current on the monthly lease payments. Building rental income has diminished in light of the COVID-19 guidelines and gathering restrictions and refunds issued in the amount of \$3,509 for fees held on deposit. We plan to start gym rentals once Sacramento County is in the Red Tier. As restrictions lessen, we hope to re-open for indoor facility rentals.

HOPTR: \$9,429 50% received compared to \$9,529 or 49% received last year – Represents the first allocation of homeowners' tax relief - an amount which offsets what homeowners deduct for owner occupied residences.

Aid from other Local Government Agencies/State Aid: (\$87,950) or -33% Represents County adjustment for year-end revenue receivable not yet transferred. Staff will report back requests to transfer funds from the in-lieu fees and park impact fees for the CIP. FY2020-21 Projects funded through the park fees include:

- CP – Bocce Ball Courts
- LSCC John Smith Hallway
- Sutter Jensen Community Park – Garfield House and Access
- O'Donnell Heritage Park – Trail

Re: State Aid/other grants, the grant applications for the Prop 68, Per capita program were filed in October with follow up items submitted in January. OGALS is reviewing the applications and will soon issue contracts for the two identified projects: LSCC Play Area Renovation and CP Bocce Ball Court Improvement. The District will receive a minimum of \$204,548 towards these projects.

Recreation Services Charges: \$58,696 or 12% budget to actual received compared to \$425,164 or 42% last year – Funds in this area normally represent about a third of the Districts revenue. This year it represents 11%. This reduction is directly related to COVID-19 regulations and gathering restrictions. Recreation remains innovative in its approach to programs and events. Programs are offered in areas where revenue and/or sponsorships cover the direct costs. Some events are offered as community service. Typical receipts include event sponsorships and youth scholarship awards along with recreation program revenue.

Donations: \$3,327 or 2% Realized

FY2019-20 YE AR	-850
Kiwanis - Craft Kits	850
sub-total	0
Bocce Ball	
Courts	50
Benches	2,078
sub-total	2,128
Recreation	
Miscellaneous	300
Summer Camp	699
Tree Lighting	200
sub-total	1,199
TOTAL	3,327

The Carmichael Parks Foundation has designated reserves and commitments totaling more than \$110k set aside for various District park/facility improvements and recreation program enhancements. In January, the Foundation issued a check in the amount of \$58,010.53, representing their commitment to the Bocce Ball Court Improvement Project, leaving over \$51,989 in designated reserves and commitments.

Insurance: \$10,593 or 151% Realized

The District received \$10,593 for overpayment of premium last fiscal year, the difference between estimated and actual final payroll reporting.

Other Revenue: \$1,038 or 1,038% Realized from PG&E for using LSCC as a staging area owed to CRPD for a prior year period.

Expenditures: \$2,244,177 or 43% budget to actual spent compared to \$2,583,884 or 40% last year

Salaries & EE Benefits: \$1,203,899 or 47% budget to actual spent compared to \$1,376,620 or 45% spent last year –The aggregate percentage is within the run rate. We anticipate continued savings overall due to position which remained vacant since August but has now been filled, as well as an adjustment to Group Insurance due to an error which we uncovered and has now been corrected but not reflected in this report. The District has paid the deposit premium for workers compensation for the Quarters 1 - 3.

Services & Supplies: \$784,434 or 47% budget to actual spent compared to \$896,353 or 50% spent last year. In general, some overages reflected in some of the accounts represent the semi-annual and annual costs for the account (i.e. memberships, liability insurance, data processing services, and other operating services services).

Notable expenses (one time or small project/equip):

- Advertising #2005 – \$9,969 reflect the following expenses:
 - eNewsletter - \$300
 - Job postings – \$250 (Facilities Tech)
 - Carmichael Times - \$2,092
 - Costs are offset by \$335 from advertising in a past Activity Guide)
- Bus/Conf Exp and Ed/Training Services #2029 & 2035 – \$4,631 combined spent make up the Training Budget, includes the following expenditure for NRPA Conference, CPRS Fall Conference, CPRS Pacific Southwest Mtn, Mgmt. School deposit, CPRS Care, CPRS Playground Safety Certification, CPR Certification, Annual Employment Law Update, and Pesticide Training.
- Liability Insurance #2051 – \$160,930 spent includes Annual Property/Liability Insurance through CAPRI
- Memberships #2061 - \$4,937 spent includes CARPD, CSDA, CPRS, Chamber, Kiwanis, SEAC, and MMANC
- Agriculture/Horticulture Services #2103 – \$58,378, includes:
 - Landscape Contract \$50,817 (Jul – Dec)
 - Playground Fiber install at Patriots/O'Donnell: \$6,343
 - Pest Control: \$17
- Building Maintenance Service #2111 – \$10,057 includes:
 - LSCC glass window wash: \$950 (transfer cost to #2321)
 - LSCC Suite 100: \$6,093 (ADA/COVID-19)
 - LSCC Doors: \$1,937
 - LSCC Re-key Master: \$1,077 (transfer cost to the LSCC JSH Hallway Project #4201)
- Building Maintenance Supply #2112 - \$5,109.20, includes:
 - Plastic Sneeze Guards (COVID-19): \$3,024
 - Patriots Fab/Tube Top: \$996
- Electrical Svc #2131 – \$10,781 includes:
 - Tennis Court: \$581
 - Light Pole: \$1,615 (property damage)

- GPS Tracker install for Trailer: \$485
- Fire Alarm Inspection: \$3,800
- LSCC Rm 505 Electrical Repair: \$4,200
- Land Imp Mnt Svc #2141 – \$10,003 includes:
 - Fiber for Jan/Cardinal Oaks: \$6,347
 - Tree Removal \$2,400 (transfer cost to #2103)
- Land Imp Mtn Sup #2142 – \$4,626 includes: Shade sail \$3,577
- Mech Sys Mtn Svc #2151 – \$47,908 includes:
 - HVAC replacement (2) Rms 440 & 450: \$43,544
 - Ice Machines: \$1,106
 - Roof repair (HVAC): \$2,938
 - Furnace Switch: \$320
- Mech Sys Mtn Sup #2152 – \$4,483: Merv 13 Filters (COVID-19)
- Water #2198 – \$161,037 compared to 136,245 last year. Staff is closely monitoring usage and has reached out to the CWD to provide advance anticipated increases for future budgeting.
- Office Equip Mtn Svc #2261 – \$11,393 includes:
 - Installation of Server (new/replacement), connections/configurations: \$5,900
 - Computer hardware/software maintenance/repair service: \$1,399
 - Scanners (3) install: \$860.50
 - Recreation copiers (2): \$1,235
 - Copier (CP): \$823
 - Riso annual service: \$425
- Office Equip Mtn Sup #2262 – \$14,256
 - New/replacement Server: \$7,817
 - Meraki: \$3,057
 - Scanners (3): \$1,561
 - Laptop: \$930
 - Misc. Peripherals: \$622.15
 - Timeclock: \$269
- Rent/Lease Equipment #2275 – 7,983, includes:
 - Copy Machines: LS (\$2,396); CP (\$1,921)
 - Boom Lift: \$3,450
 - Trailer mixer: \$216
- Custodial Svc #2321 – \$27,527, includes:
 - Janitorial contract: \$17,802 compared to \$43,601 last year
 - Gym Floors (annual service): \$9,725
- Custodial Sup #2322 – \$4,946 include:
 - Trash liners: 2,442
 - COVID-19 supplies:
 - Cleaning supplies: \$1,157
 - Hand sanitizer: \$995.18
- Medical Service #2443 – \$1,745, includes:
 - COVID-19 EE testing: \$1,390
 - EE Physicals/Drug Screen: \$355

- Medical Supplies #2444 – \$799 includes:
 - COVID-19: \$797 (masks, gloves, wipes, thermometers)
- Environmental Svc #2552 – \$6,000 – ADA Sidewalk removal/replacement (CP)
- Security Svc #2571 - \$28,285, includes:
 - FEC Patrol: \$24,215
 - Alarms: \$2,820
 - Gates: \$1,250 (for FY2019-20 not covered by YE AP)The amount spent for gate closures is understated, invoices for FY2020-21 have not been received. Staff has followed up with the contractor.
- Data Processing Services #2811 – \$1,775, includes:
 - Annual online Cloud backup service: \$1,475
 - Malwarebytes: \$300
- Data Processing Sup #2812 - \$8,889, includes:
 - RecPro annual license renewal: \$3,650
 - Office 365 & annual hosted email: \$3,450
 - MS Server Software: \$1,489
 - When to work software: \$200
 - Zoom: \$100
- Other Operating Exp Svc #2899 – \$20,677, includes:
 - Property Taxes (lighting): \$653 (1st & 2nd Installment)
 - Property Taxes (CID): \$16,483 (1st Installment)

COVID-19 related expenditures in service/supply accounts : 18,039+ (not including related costs for the janitorial contract.

Capital Budget (CIP): General Fund 337A totals spent through 12/31: \$244,706

- Structures/Improvements (Acct # 4201) – \$38,906 or 31% spent
- Other Improvements (Acct #4202) – \$205,800 or 54% spent

Please note: It may be possible that an Appropriations Adjustment Request will need to be prepared to cover the upfront costs of the property damage losses. Staff will be looking at timelines for when expenditures will hit. The District has a \$2k deductible for each loss with the remaining costs covered by our insurance.

CAPITAL IMPROVEMENT PROJECTS & EQUIPMENT
(Includes Projects funded through the Assessment)

ACCOUNT/DESCRIPTION	ADOPTED BUDGET	SPENT	BALANCE
STRUCTURES & IMPROVEMENTS			
CP Vet's Hall - (scaled dwn) <i>Fund 337B</i>	60,000	13,960.00	46,040.00
Garfield House Renovation - <i>Fund 337i</i>	34,185	12,685.63	21,499.37
LSCC John Smith Hallway - <i>Fund 088F</i>	45,000	26,220.83	18,779.17
LSCC Gas Main Replacement - Phase I <i>Fund 337B</i>	53,611	53,611.00	0.00
LSCC Gas Main Replacement - Phase II <i>Fund 337B</i>	45,000	37,038.60	7,961.40
Misc -Prospective Donations	25,000		25,000.00
<i>Total Structures & Improvements:</i>	262,796	143,516.06	119,279.94

OTHER IMPROVEMENTS

CP Bocce Ball Courts 337i/Prop68/CPF Donation	184,790	155,280.60	29,509.69
CP Dog Park \$20k GF	0		0.00
CP Field 3 Fence & Gate	12,320	12,320.00	0.00
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	43,614	38,023.75	5,590.25
LSCC - Playground (CMP) - GF(Retention/County fees)	17,150	14,403.58	2,746.42
O'Donnell Heritage Park - Trail Fund 337i	100,000		100,000.00
SJ - Community Garden Fence GF/337B	30,000		30,000.00
SJ - Garfield Access Fund 337i	46,429		46,429.00
SJ - Jensen Parking Lot Fund 337B	20,000	24,800.00	-4,800.00
Misc - Prospective Donations	25,000		25,000.00
<i>Total Other Improvements:</i>	509,303	244,827.93	264,475.36
TOTAL CIP:	772,099	388,343.99	383,755.30

CAPITAL EQUIPMENT

Dump Trailer	11,200	11,183.77	16.23
Aerator	0		0.00
Top Dresser	0		0.00
Turf Cart	0		0.00
Total Capital Equipment:	11,200		16.23
TOTAL CAPITAL EQUIPMENT & CIP:	783,299	388,343.99	383,771.53

Contingency (Acct #7901): \$500,000 available – not committed or spent

Conclusion – General Fund:

Staff recognizes that revenue and expenditures remain in flux at mid-year and that CRPD will end fiscal year with a balanced fund and carry-over. To reiterate, there are some revenues that have been received but not recorded in this period (i.e. Foundation check towards Bocce and park fees). There are pre-paid, annual, and semi-annual expenditures reflected in this period that will smooth by year end.

Staff will continue to recognize new issues, opportunities and trends which could affect our year-end balance. At a meeting in March the Advisory Board, staff will provide projected year end estimates and the recommended budget for FY 2021-22.

Carmichael RPD Assessment Update follows on the next page.

Carmichael RPD Assessment Budget: \$435,198 Budget; Reserves: \$200,672 (Carry-Over from FY2019-20 no additional direct Levy payments have been paid; only new revenue comes from earned interest)

Account	Budget	Actual	Balance	%
20259100 OTHER PROF SVC	83,773.00	22,424.77	61,348.23	73.23
* 20 - SERVICES AND SUPPLIES	83,773.00	22,424.77	61,348.23	73.23
42420100 BUILDINGS		104,609.60	104,609.60-	
42420200 STRUCTURES	264,545.00	39,917.78	224,627.22	84.91
* 42 - Buildings	264,545.00	144,527.38	120,017.62	45.37
79790100 CONTINGENCY APPR	96,880.00		96,880.00	100.00
* 79 - Appropriation for Contingency	96,880.00		96,880.00	100.00
** Expenditure accounts	445,198.00	166,952.15	278,245.85	62.50
94941000 INTEREST INCOME	10,000.00-	152.00-	9,848.00-	98.48
* 94 - REVENUE FROM USE OF MONEY	10,000.00-	152.00-	9,848.00-	98.48
** REVENUE ACCOUNTS	10,000.00-	152.00-	9,848.00-	98.48
*** Total	435,198.00	166,800.15	268,397.85	61.67

No additional transfers have been made to SCI to process eligible refunds. Activity reflects 1st and 2nd quarter interest earnings.

Service & Supplies Expenditure Budget includes funds allocated for: District wide Master Plan Update and other: \$83,773
Contingency: \$96,880

Structures and Improvements Budget includes funds allocated for:

CP - Veteran's Hall Renovation: \$40,000
LSCC Gas line Improvement (Ph 1 & II): \$98,611

CP Bocce Ball Court Improvement: \$20,000
CP Ballfield #3 Fence & Gate: \$12,320
CP Ballfield #1 & 2 Fence line/Backstop: \$15,000
LSCC Asphalt: \$43,614
Sutter Jensen – Community Garden Fence: \$15,000
Lower Garden Parking lot: \$20,000

OTHER FUNDING SOURCES through 2/3/2021:

Parkland Dedication (in-lieu) uncommitted balance: \$81,862

Park Impact Fees uncommitted balance: \$352,094

Recommendation: Receive and file the report.

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

FY2020-2021

**CARMICHAEL RECREATION & PARK DISTRICT
MID YEAR BUDGET STATUS
FY2020-2021**

ACCT NO	ACCT TITLE	2020-2021 BUDGET	AMOUNT REALIZED	AMOUNT UNREALIZED	50%
91910100	Property Taxes- Current/Secured	2,072,116	1,151,955.06	920,161	55.59%
91910200	Property Taxes - Current/Unsecured	74,481	76,805.11	-2,324	103.12%
91910300	Supplemental PT - Current	54,110	16,867.65	37,242	31.17%
91910400	Augmentation Fund	14,059	17,898.16	-3,839	127.31%
91910500	Property Tax - Supplemental/Delinquent	3,023	2,761.02	262	91.34%
91910600	Property Tax Unitary	17,691	9,220.47	8,470	52.12%
91912000	Property Tax Redemption	101	0.00	101	0.00%
91913000	Prop Tax PR - Unsecured	991	1,354.48	-363	136.64%
91914000	Property Tax - Penalties	343	322.67	20	94.16%
	OBJECT TOTAL	2,236,915	1,277,184.62	959,730	57.10%
94941000	Interest Income	2,500	298.66	2,201	11.95%
94942900	Building Rental - Other				
	LS Tenants	1,123,727	650,882.88	472,844	57.92%
	LS Building Rentals	75,000	(378.95)	75,379	-0.51%
	District Wide Rentals	45,000	13,040.50	31,960	28.98%
	TOTAL BUILDING RENTAL - OTHER	1,243,727	663,544.43	580,183	53.35%
94944400	Food Service Concessions	0	-	0	
	OBJECT TOTAL	1,246,227	663,843.09	582,384	53.27%
95952200	Homeowner Property Tax Relief	19,000	9,423.27	9,577	49.60%
95953100	Aid frm Other Local Gov Agencies	270,086	(87,950.16)	358,036	-32.56%
95956900	State Aid - Other Misc Programs	50,000	-	50,000	0.00%
	OBJECT TOTAL	339,086	(78,526.89)	417,613	-23.16%
96964600	Recreation Service Charges	475,000	58,695.96	416,304	12.36%
96968000	Co-insurance Premium	0	-	0	0.00%
96969700	Law Enforcement Services	500	641.58	-142	128.32%
	OBJECT TOTAL	475,500	59,337.54	416,162	12.48%
97970900	Taxable Sales	0	-	0	0.00%
97971000	Cash Overages	0	-	0	0.00%
97973000	Donations & Contributions	170,318	3,327.16	166,991	1.95%
97974000	Insurance Proceeds	7,000	10,593.00	-3,593	151.33%
97979000	Other Revenue	100	1,038.19	-938	1038.19%
97979900	Prior Year Revenue	0	-	0	0.00%
	OBJECT TOTAL	177,418	14,958.35	162,460	8.43%
98985000	Sale of Real Property	0	-	0	0.00%
98986100	Gain on Sale of Fixed Asset	0	-	0	0.00%
99999500	Residual Eq Tra	0	-	0	0.00%
	OBJECT TOTAL	0	-	0	0.00%
	BUDGET TOTAL	4,475,146	1,936,796.71	2,538,349	43.28%
	FUND BALANCE	741,511	741,511.00	0	100.00%
	TOTAL PROJECTION	5,216,657	2,678,307.71	2,538,349	51.34%

**CARMICHAEL RECREATION & PARK DISTRICT
MID YEAR BUDGET STATUS
FY2020-2021**

Combination

ACCT NO	ACCT TITLE	2020-2021			
		FINAL BGT	SPENT	BALANCE	50%
1000's	SALARIES & EE BENEFITS:				
1110	S & W - Regular F/T	1,262,516	648,419.15	614,097	51%
1122	S & W - Temp P/T	200,000	9,820.58	190,179	5%
	S & W - Temp P/T Building Monitors	25,000	150.44	24,850	1%
1124	S & W - Board Members				
1130	Overtime	1,000	74.32	926	7%
1141	Premium Pay	200	0.00	200	0%
1143	Allowances	10,656	5,328.00	5,328	50%
1152	Terminal Pay		1,158.07	-1,158	
1210	Retirement	430,346	218,167.15	212,179	51%
1220	OASHDI	114,701	50,453.10	64,248	44%
1230	Group Insurance	387,709	209,272.80	178,436	54%
1230-2	Dental	29,862	14,457.00	15,405	48%
1230-3	Life	473	227.44	246	48%
1230-4	Vision	2,470	1,211.92	1,258	49%
1240	Workers' Comp	64,199	44,939.31	19,260	70%
1250	Unemployment	10,410	218.42	10,192	2%
1880	SAL & EE Benefits Prior Year				
	OBJECT TOTAL	2,539,542	1,203,897.70	1,335,644	47.4%
2000's	SERVICES & SUPPLIES				
2005	Advertising & Legal Notices	16,500	1,421.95	15,078	9%
2015	Blueprint/Copying Service	2,400	0.00	2,400	0%
2022	Books/Personal Supplies	200	0.00	200	0%
2024	Periodicals/Subscriptions	0	0.00	0	
2029	Business/Conference Expenses	10,000	1,800.00	8,200	18%
2035	Education/Training Services	8,000	2,831.02	5,169	35%
2036	Education/Training Supplies	0	0.00	0	
2037	Tuition Reimbursement	0	0.00	0	
2038	Employee Recognition	0	0.00	0	
2039	Transportation	1,800	312.21	1,488	17%
2051	Liability Insurance - District Wide	165,000	160,930.00	4,070	98%
2061	Memberships	8,350	4,937.00	3,413	59%
2076	Office Supplies	8,700	1,818.59	6,881	21%
2081	Postage	6,600	322.26	6,278	5%
2085	Printing Services	500	22.30	478	4%
2103	Agricultural/Horticultural Services	120,000	58,377.85	61,622	49%
2104	Agricultural/Horticultural Supplies	5,000	1,195.24	3,805	24%
2111	Building Maintenance Service	15,000	10,057.05	4,943	67%
2112	Building/Carpentry Supplies	25,000	5,019.20	19,981	20%
2122	Chemical Supplies	0	0.00	0	
2131	Electrical Services	0	10,681.09	-10,681	
2132	Electrical Supplies	7,500	829.80	6,670	11%
2141	Land Improvement Services	5,000	10,003.20	-5,003	200%
2142	Land Improvement Supplies	12,000	4,482.52	7,517	37%
2151	Mechanical System Maintenance Serv	45,000	47,907.92	-2,908	106%
2152	Mechanical System Maintenance Suppl	20,000	4,625.82	15,374	23%
2162	Painting Supplies	3,500	721.73	2,778	21%
2167	Plumbing Services	6,000	1,411.38	4,589	24%
2168	Plumbing Supplies	25,000	9,854.99	15,145	39%
2185	Permit Charges	3,000	2,058.00	942	69%
2191	Electricity - District Wide	35,000	16,748.53	18,251	48%
	LS - Electricity	95,000	39,141.17	55,859	41%
2192	Natural Gas/LPG - District Wide	2,775	870.93	1,904	31%
	LS - Natural Gas/LPB	36,750	9,770.91	26,979	27%
2193	Refuse Collection/Disposal Service	46,000	22,027.20	23,973	48%
	LS - Refuse	15,050	5,425.76	9,624	36%
2195	Sewage Disposal Service	4,500	1,359.40	3,141	30%
	LS - Sewer	15,050	3,773.51	11,276	25%
2197	Telephone Service	37,000	18,694.25	18,306	51%
2198	Water	195,000	161,036.88	33,963	83%
2205	Auto Maintenance Services	7,500	614.36	6,886	8%
2206	Auto Maintenance Supplies	13,500	1,478.62	12,021	11%
2226	Expendable Tools/Inst Supplies	7,500	1,736.32	5,764	23%
2231	Fire/Crash/Rescue Service	0	912.79	-913	0%

**CARMICHAEL RECREATION & PARK DISTRICT
MID YEAR BUDGET STATUS
FY2020-2021**

Combination

ACCT NO	ACCT TITLE	2020-2021			
		FINAL BGT	SPENT	BALANCE	50%
2232	Fire Supplies	2,000	0.00	2,000	0%
2236	Fuel/Lubricants	16,180	4,680.49	11,500	29%
2252	Medical Equip Maintenance	0	0.00	0	
2261	Office Equipment Maintenance Service:	20,500	11,392.83	9,107	56%
2262	Office Equipment Maintenance Supplie:	25,000	14,256.42	10,744	57%
2275	Rent/Lease Equipment	25,000	7,983.38	17,017	32%
2291	Other Equipment Maintenance Svc	1,500	0.00	1,500	0%
2292	Other Equipment Maintenance Supply	2,500	549.48	1,951	22%
2314	Clothing/Personal Supplies	9,060	2,433.18	6,627	27%
2321	Custodial Services	100,000	27,526.96	72,473	28%
2322	Custodial Supplies	23,000	4,945.58	18,054	22%
2332	Food/Catering Supplies	1,000	0.00	1,000	0%
2443	Medical Service	3,150	1,745.00	1,405	55%
2444	Medical Supplies	400	799.28	-399	0%
2505	Accounting/Financial Services	20,000	137.39	19,863	1%
2507	Assessor's Collection Services	26,480	13,168.03	13,312	50%
2541	Personnel Services	2,000	57.00	1,943	3%
2552	Environmental Services	0	6,000.00	-6,000	
2571	Security Services	69,000	28,285.00	40,715	41%
2591	Other Professional Services	5,000	0.00	5,000	0%
2811	Data Processing Services	6,490	1,775.00	4,715	27%
2812	Computer Software/Licensing	10,348	8,889.09	1,459	86%
2813	Sales Tax Adjustment-Board of Eq	0	0.00	0	
2851	Recreation Services	125,500	1,166.58	124,333	1%
2852	Recreation Supplies	71,000	2,754.79	68,245	4%
2880	Prior Year Service & Supply	0	0.00	0	
2896	Cash/Inventory Shortages	0	0.00	0	
2898	Other Operating Supplies	850	0.00	850	0%
2899	Other Operating Services	24,500	4,193.74	20,306	17%
	PBID	34,460	16,483.23	17,977	48%
2911	Systems Development Services	2,758	0.00	2,758	0%
2912	Systems Development Supplies	0	0.00	0	
2921	GS Printing Services	10	0.00	10	0%
2934	Real Estate Services				
	OBJECT TOTAL	1,658,361	784,434.20	873,927	47%
3000's	INTEREST & ASSESSMENTS				
3210	Interest Expense				
3230	Lease Obligation Retirement				
	OBJECT TOTAL				
4000's	FIXED ASSETS				
4201	Structures & Improvements	124,185	38,906.46	85,279	31%
4202	Improvements Other than Buildings	383,369	205,799.65	177,569	54%
	OBJECT TOTAL	507,554	244,706.11	262,848	48%
4301	Equipment - Prop	11,200	11,138.77	61	99%
	OBJECT TOTAL	11,200	11,138.77	61	99%
5980	Interfund Operating Transfer Out				
	OBJECT TOTAL				
7901	Appropriation for Contingencies	500,000	-	500,000	0%
	OBJECT TOTAL	500,000	-	500,000	0%
	BUDGET UNIT TOTAL	5,216,657	2,244,176.78	2,972,480	43%

**CARMICHAEL RECREATION & PARK DISTRICT
MID YEAR BUDGET STATUS
FY2020-2021**

Administration

ACCT NO	ACCT TITLE	2020-2021		BALANCE	50%
		FINAL BGT	SPENT		
1000's	SALARIES & EE BENEFITS:				
1110	S & W - Regular F/T	464,623	245,609.90	219,013	53%
1122	S & W - Temp P/T				
	S & W - Temp P/T Building Monitors				
1124	S & W - Board Members				
1130	Overtime				
1141	Premium Pay				
1143	Allowances	7,776	3,888.00	3,888	50%
1152	Terminal Pay				
1210	Retirement	165,108	86,482.96	78,625	52%
1220	OASDI	36,139	18,766.04	17,373	52%
1230	Group Insurance	109,740	62,452.04	47,288	57%
1230-2	Dental	8,532	4,266.00	4,266	50%
1230-3	Life	160	78.72	81	49%
1230-4	Vision	901	524.44	377	58%
1240	Workers' Comp	4,493	3,145.75	1,347	70%
1250	Unemployment	1,260		1,260	0%
1880	SAL & EE Benefits Prior Year				
	OBJECT TOTAL	798,732	425,213.85	373,518	53%
2000's	SERVICES & SUPPLIES				
2005	Advertising & Legal Notices				
2015	Blueprint/Copying Service				
2022	Books/Personal Supplies	200		200	0%
2024	Periodicals/Subscriptions				
2029	Business/Conference Expenses	3,500		3,500	0%
2035	Education/Training Services	2,000	329.00	1,671	16%
2036	Education/Training Supplies				
2037	Tuition Reimbursement				
2038	Employee Recognition				
2039	Transportation	800	312.21	488	4%
2051	Liability Insurance - District Wide	165,000	160,930.00	4,070	98%
2061	Memberships	7,050	4,472.00	2,578	63%
2076	Office Supplies	7,000	1,818.59	5,181	26%
2081	Postage	750	274.06	476	37%
2085	Printing Services	500		500	0%
2103	Agricultural/Horticultural Services				
2104	Agricultural/Horticultural Supplies				
2111	Building Maintenance Service				
2112	Building/Carpentry Supplies				
2122	Chemical Supplies				
2131	Electrical Services				
2132	Electrical Supplies				
2141	Land Improvement Services				
2142	Land Improvement Supplies				
2151	Mechanical System Maintenance Services				
2152	Mechanical System Maintenance Supplies				
2162	Painting Supplies				
2167	Plumbing Services				
2168	Plumbing Supplies				
2185	Permit Charges				
2191	Electricity - District Wide	700	334.98	365	48%
	LS - Electricity	1,900	782.82	1,117	41%
2192	Natural Gas/LPG - District Wide	56	17.43	39	31%
	LS - Natural Gas/LPB	735	195.42	540	27%
2193	Refuse Collection/Disposal Service	920	440.57	479	48%
	LS - Refuse	300	108.50	192	36%
2195	Sewage Disposal Service	90	27.19	63	30%
	LS - Sewer	300	75.47	225	25%
2197	Telephone Service	740	353.89	386	48%
2198	Water	3,900	3,220.73	679	83%
2205	Auto Maintenance Services				
2206	Auto Maintenance Supplies				
2226	Expendable Tools/Inst Supplies				
2231	Fire/Grash/Rescue Service				

**CARMICHAEL RECREATION & PARK DISTRICT
MID YEAR BUDGET STATUS
FY2020-2021**

Administration

ACCT NO	ACCT TITLE	2020-2021		BALANCE	50%
		FINAL BGT	SPENT		
2232	Fire Supplies				
2236	Fuel/Lubricants				
2252	Medical Equip Maintenance				
2261	Office Equipment Maintenance Services	16,000	9,955.61	6,044	62%
2262	Office Equipment Maintenance Supplies	25,000	14,256.42	10,744	57%
2275	Rent/Lease Equipment	10,000	3,213.08	6,787	32%
2291	Other Equipment Maintenance Svc				
2292	Other Equipment Maintenance Supply				
2314	Clothing/Personal Supplies				
2321	Custodial Services				
2322	Custodial Supplies	0	15.47	-15	
2332	Food/Catering Supplies	600		600	0%
2443	Medical Service				
2444	Medical Supplies	0	792.05	-792	0%
2505	Accounting/Financial Services	20,000	137.39	19,863	1%
2507	Assessor's Collection Services	26,480	13,168.03	13,312	50%
2541	Personnel Services				
2552	Environmental Services				
2571	Security Services	62,000	28,285.00	33,715	46%
2591	Other Professional Services	5,000	0.00	5,000	0%
2811	Data Processing Services	6,490	1,775.00	4,715	27%
2812	Computer Software/Licensing	9,998	8,689.09	1,309	87%
2813	Sales Tax Adjustment-Board of Eq				
2851	Recreation Services				
2852	Recreation Supplies				
2880	Prior Year Service & Supply				
2896	Cash/Inventory Shortages				
2898	Other Operating Supplies	450		450	0%
2899	Other Operating Services	22,000	4,193.74	17,806	19%
	PBID	34,460	16,483.23	17,977	48%
2911	Systems Development Services	2,758		2,758	0%
2912	Systems Development Supplies				
2921	GS Printing Services	10		10	0%
2934	Real Estate Services				
	OBJECT TOTAL	437,687.00	274,656.97	163,030	63%
3000's	INTEREST & ASSESSMENTS				
3210	Interest Expense				
3230	Lease Obligation Retirement				
	OBJECT TOTAL				
4000's	FIXED ASSETS				
4201	Structures & Improvements	124,185	38,906.46	85,279	31%
4202	Improvements Other than Buildings	383,369	205,799.65	177,569	54%
	OBJECT TOTAL	507,554	244,706.11	262,848	48%
4301	Equipment - Prop				
	OBJECT TOTAL				
5980	Interfund Transfer Out				
	OBJECT TOTAL				
7901	Appropriation for Contingencies	500,000	0.00	500,000	0%
	OBJECT TOTAL	500,000	0.00	500,000	0%
	BUDGET UNIT TOTAL	2,243,973	944,576.93	1,299,396.07	42%

**CARMICHAEL RECREATION & PARK DISTRICT
MID YEAR BUDGET STATUS
FY2020-2021**

Recreation

ACCT NO	ACCT TITLE	2020-2021		BALANCE	50%
		FINAL BGT	SPENT		
1000's	SALARIES & EE BENEFITS:				
1110	S & W - Regular F/T & P/T	364,014	185,159.38	178,855	51%
1122	S & W - Temp P/T	200,000	9,820.58	190,179	5%
	S & W - Temp P/T Building Monitors	25,000	150.44	24,850	1%
1124	S & W - Board Members				
1130	Overtime	500	5.82	494	1%
1141	Premium Pay				
1143	Allowances	2,304	1,152.00	1,152	50%
1152	Terminal Pay			0	
1210	Retirement	119,827	60,180.34	59,647	50%
1220	OASHDI	45,272	14,952.81	30,319	33%
1230	Group Insurance	115,031	65,429.00	49,602	57%
1230-2	Dental	9,954	4,977.00	4,977	50%
1230-3	Life	148	72.96	75	49%
1230-4	Vision	567	270.48	297	48%
1240	Workers' Comp	26,321	18,425.12	7,896	70%
1250	Unemployment	7,470	98.85	7,371	1%
1880	SAL & EE Benefits Prior Year				
	OBJECT TOTAL	916,408	360,694.78	555,713	39%
2000's	SERVICES & SUPPLIES				
2005	Advertisting & Legal Notices	16,500	1,171.95	15,328	7%
2015	Bluprint/Copying Service				
2022	Books/Personal Supplies				
2024	Periodicals/Subscriptions				
2029	Business/Conference Expenses	2,500	1,240.00	1,260	50%
2035	Education/Training Services	2,000	637.02	1,363	32%
2036	Education/Training Supplies				
2037	Tuition Reimbursement				
2038	Employee Recognition				
2039	Transportation	1,000		1,000	0%
2051	Liability Insurance - District Wide				
2061	Memberships	1,000	465.00	535	47%
2076	Office Supplies	1,700		1,700	0%
2081	Postage	5,850	48.20	5,802	1%
2085	Printing Services				
2103	Agricultural/Horticultural Services				
2104	Agricultural/Horticultural Supplies				
2111	Building Maintenance Service				
2112	Building/Carpentry Supplies				
2122	Chemical Supplies				
2131	Electrical Services				
2132	Electrical Supplies				
2141	Land Improvement Services				
2142	Land Improvement Supplies				
2151	Mechanical System Maintenance Services				
2152	Mechanical System Maintenance Supplies				
2162	Painting Supplies				
2167	Plumbing Services				
2168	Plumbing Supplies				
2185	Permit Charges				
2191	Electricity - District Wide	5,950	2,847.25	3,103	48%
	LS - Electricity	16,150	6,654.00	9,496	41%
2192	Natural Gas/LPG - District Wide	472	148.05	324	31%
	LS - Natural Gas/LPB	6,248	1,661.06	4,587	27%
2193	Refuse Collection/Disposal Service	7,820	3,744.61	4,075	48%
	LS - Refuse	2,550	922.37	1,628	36%
2195	Sewage Disposal Service	765	231.09	534	30%
	LS - Sewer	2,550	641.50	1,909	25%
2197	Telephone Service	6,290	4,008.02	2,282	64%
2198	Water	33,150	27,376.28	5,774	83%
2205	Auto Maintenance Services	2,500		2,500	0%
2206	Auto Maintenance Supplies	500		500	0%
2226	Expendable Tools/Inst Supplies				
2231	Fire/Crash/Rescue Service				

**CARMICHAEL RECREATION & PARK DISTRICT
MID YEAR BUDGET STATUS
FY2020-2021**

Recreation

ACCT NO	ACCT TITLE	2020-2021		BALANCE	50%
		FINAL BGT	SPENT		
2232	Fire Supplies				
2236	Fuel/Lubricants	2,860	60.57	2,799	2%
2252	Medical Equip Maintenance				
2261	Office Equipment Maintenance Services	4,500	1,437.22	3,063	32%
2262	Office Equipment Maintenance Supplies				
2275	Rent/Lease Equipment	5,000	3,961.61	1,038	79%
2291	Other Equipment Maintenance Svc				
2292	Other Equipment Maintenance Supply				
2314	Clothing/Personal Supplies				
2321	Custodial Services				
2322	Custodial Supplies				
2332	Food/Catering Supplies	300		300	0%
2443	Medical Service	3,000	205.00	2,795	7%
2444	Medical Supplies	400		400	0%
2505	Accounting/Financial Services				
2507	Assessor's Collection Services				
2541	Personnel Services	2,000		2,000	0%
2552	Environmental Services				
2571	Security Services	7,000		7,000	0%
2591	Other Professional Services				
2811	Data Processing Services				
2812	Computer Software/Licensing	350	200.00	150	57%
2813	Sales Tax Adjustment-Board of Eq				
2851	Recreation Services	125,500	1,166.58	124,333	1%
2852	Recreation Supplies	71,000	2,754.79	68,245	4%
2880	Prior Year Service & Supply				
2896	Cash/Inventory Shortages				
2898	Other Operating Supplies				
2899	Other Operating Services	2,000		2,000	0%
	PBID				
2911	Systems Development Services				
2912	Systems Development Supplies				
2921	GS Printing Services				
2934	Real Estate Services				
	OBJECT TOTAL	339,405	61,582.17	277,823	18%
3000's	INTEREST & ASSESSMENTS				
3210	Interest Expense				
3230	Lease Obligation Retirement				
	OBJECT TOTAL				
4000's	FIXED ASSETS				
4201	Structures & Improvements				
4202	Improvements Other than Buildings				
	OBJECT TOTAL				
4301	Equipment - Prop				
	OBJECT TOTAL				
5980	Interfund Transfer Out				
	OBJECT TOTAL				
7901	Appropriation for Contingencies				
	OBJECT TOTAL				
	BUDGET UNIT TOTAL	1,255,813	422,276.95	833,536	34%

**CARMICHAEL RECREATION & PARK DISTRICT
MID YEAR BUDGET STATUS
FY2020-2021**

Maintenance

ACCT NO	ACCT TITLE	2020-2021		BALANCE	50%
		FINAL BGT	SPENT		
1000's	SALARIES & EE BENEFITS:				
1110	S & W - Regular F/T & PT	433,879	217,649.87	216,229	50%
1122	S & W - Temp P/T				
	S & W - Temp P/T Building Monitors				
1124	S & W - Board Members				
1130	Overtime	500	68.50	432	14%
1141	Premium Pay	200		200	0%
1143	Allowances	576	288.00	288	50%
1152	Terminal Pay		1,158.07	-1,158	
1210	Retirement	145,411	71,503.85	73,907	49%
1220	OASHDI	33,290	16,734.25	16,556	50%
1230	Group Insurance	162,938	81,391.76	81,546	50%
1230-2	Dental	11,376	5,214.00	6,162	46%
1230-3	Life	165	75.76	89	46%
1230-4	Vision	1,002	417.00	585	42%
1240	Workers' Comp	33,385	23,368.44	10,017	70%
1250	Unemployment	1,680	119.57	1,560	7%
1880	SAL & EE Benefits Prior Year				
	OBJECT TOTAL	824,402	417,989.07	406,413	51%
2000's	SERVICES & SUPPLIES				
2005	Advertisting & Legal Notices		250.00	-250	
2015	Blueprint/Copying Service	2,400		2,400	0%
2022	Books/Personal Supplies				
2024	Periodicals/Subscriptions				
2029	Business/Conference Expenses	4,000	560.00	3,440	14%
2035	Education/Training Services	4,000	1,865.00	2,135	47%
2036	Education/Training Supplies				
2037	Tuition Reimbursement				
2038	Employee Recognition				
2039	Transportation				
2051	Liability Insurance - District Wide				
2061	Memberships	300		300	0%
2076	Office Supplies				
2081	Postage				
2085	Printing Services		22.30	-22	
2103	Agricultural/Horticultural Services	120,000	58,377.85	61,622	49%
2104	Agricultural/Horticultural Supplies	5,000	1,195.24	3,805	24%
2111	Building Maintenance Service	15,000	10,057.05	4,943	67%
2112	Building/Carpentry Supplies	25,000	5,019.20	19,981	20%
2122	Chemical Supplies				
2131	Electrical Services	0	10,681.09	-10,681	
2132	Electrical Supplies	7,500	829.80	6,670	11%
2141	Land Improvement Services	5,000	10,003.20	-5,003	200%
2142	Land Improvement Supplies	12,000	4,482.52	7,517	37%
2151	Mechanical System Maintenance Serv	45,000	47,907.92	-2,908	106%
2152	Mechanical System Maintenance Suppli	20,000	4,625.82	15,374	23%
2162	Painting Supplies	3,500	721.73	2,778	21%
2167	Plumbing Services	6,000	1,411.38	4,589	24%
2168	Plumbing Supplies	25,000	9,854.99	15,145	39%
2185	Permit Charges	3,000	2,058.00	942	69%
2191	Electricity - District Wide	28,350	13,566.30	14,784	48%
	LS - Electricity	76,950	31,704.35	45,246	41%
2192	Natural Gas/LPG - District Wide	2,247	705.45	1,542	31%
	LS - Natural Gas/LPB	29,767	7,914.43	21,853	27%
2193	Refuse Collection/Disposal Service	37,260	17,842.02	19,418	48%
	LS - Refuse	12,200	4,394.89	7,805	36%
2195	Sewage Disposal Service	3,645	1,101.12	2,544	30%
	LS - Sewer	12,200	3,056.54	9,143	25%
2197	Telephone Service	29,970	14,332.34	15,638	48%
2198	Water	157,950	130,439.87	27,510	83%
2205	Auto Maintenance Services	5,000	614.36	4,386	12%
2206	Auto Maintenance Supplies	13,000	1,478.62	11,521	11%
2226	Expendable Tools/Inst Supplies	7,500	1,736.32	5,764	23%
2231	Fire/Crash/Rescue Service	0	912.79	-913	0%

**CARMICHAEL RECREATION & PARK DISTRICT
MID YEAR BUDGET STATUS
FY2020-2021**

Maintenance

ACCT NO	ACCT TITLE	2020-2021			
		FINAL BGT	SPENT	BALANCE	50%
2232	Fire Supplies	2,000		2,000	0%
2236	Fuel/Lubricants	13,320	4,619.92	8,700	35%
2252	Medical Equip Maintenance				
2261	Office Equipment Maintenance Services				
2262	Office Equipment Maintenance Supplies				
2275	Rent/Lease Equipment	10,000	808.69	9,191	8%
2291	Other Equipment Maintenance Svc	1,500		1,500	0%
2292	Other Equipment Maintenance Supply	2,500	549.48	1,951	22%
2314	Clothing/Personal Supplies	9,060	2,433.18	6,627	27%
2321	Custodial Services	100,000	27,526.96	72,473	28%
2322	Custodial Supplies	23,000	4,930.11	18,070	21%
2332	Food/Catering Supplies	100		100	0%
2443	Medical Service	150	1,540.00	-1,390	1027%
2444	Medical Supplies		7.23	-7	
2505	Accounting/Financial Services				
2507	Assessor's Collection Services				
2541	Personnel Services		57.00	-57	
2552	Environmental Services		6,000.00	-6,000	
2571	Security Services				
2591	Other Professional Services				
2811	Data Processing Services				
2812	Computer Software/Licensing				
2813	Sales Tax Adjustment-Board of Eq				
2851	Recreation Services				
2852	Recreation Supplies				
2880	Prior Year Service & Supply				
2896	Cash/Inventory Shortages				
2898	Other Operating Supplies	400		400	0%
2899	Other Operating Services	500		500	0%
	PBID				
2911	Systems Development Services				
2912	Systems Development Supplies				
2921	GS Printing Services				
2934	Real Estate Services				
	OBJECT TOTAL	881,269	448,195.06	433,074	51%
3000's	INTEREST & ASSESSMENTS				
3210	Interest Expense				
3230	Lease Obligation Retirement				
	OBJECT TOTAL				
4000's	FIXED ASSETS				
4201	Structures & Improvements				
4202	Improvements Other than Buildings				
	OBJECT TOTAL				
4301	Equipment - Prop	11,200	11,138.77	61	99%
	OBJECT TOTAL	11,200	11,138.77	61	99%
5980	Interfund Transfer Out				
	OBJECT TOTAL				
7901	Appropriation for Contingencies				
	OBJECT TOTAL				
	BUDGET UNIT TOTAL	1,716,871	877,322.90	839,548	51%