

Account Number	Account Title	FY 20-21 Adopted Budget	FY 20-21 Actual Year End	Change	FY 21-22 Final Budget	Adopted Less Base Budget	Detailed description of what is budgeted in each account AND an explanation of changes
<b>1000 Salaries &amp; Employee Benefits</b>							
10111000	Full-time Wages	1,253,384	1,027,833	225,551	1,264,957	11,573	Step Increases, Reorganization of Rec Division
10112100	Part-time Wages/Seasonal	371,570	235,946	135,624	410,000	38,430	Increase per reopening. Decrease per bridges program
10112400	Advisory Board Members	6,000	2,450	3,550	6,000	-	Board of Directors
10113200	Time/One Half - OT	-	157	(157)	1,000	1,000	Must be approved.OT at 40 hrs per week.FLSA Standard
10114300	Allowances	6,000	6,000	-	6,000	-	District Administrator Contract - Travel & Incidentals
10115200	Terminal Pay	15,000	26,254	(11,254)	-	(15,000)	Payments made to retired employees
<b>Salaries</b>		<b>1,651,954</b>	<b>1,298,640</b>	<b>353,314</b>	<b>1,687,957</b>	<b>36,003</b>	
10121000	Retirement - SCERS	409,750	349,288	60,462	432,113	22,363	Rate Increases due to salaries steps & reorganization
10122000	OASDHI - Employer Cost	23,039	17,550	5,489	24,374	1,335	Seasonal/Part-time Help
10123000	Group Medical Ins - Employer C	239,334	195,382	43,952	289,644	50,310	Medical Insurance. HMO Programs w/ Vision
10123002	Dental Plan - Employer Cost	31,284	21,804	9,480	29,640	(1,644)	Delta Dental Insurance
10123003	Life Ins - Employer Cost	371	274	97	252	(119)	Group Life Insurance - \$18,000
10123004	Vision Ins - Employer Cost	350	435	(85)	435	85	Option for participation in Vision Service Plan (VSP) Employee Pay
10124100	Workers Comp Insurance	59,637	59,437	200	63,360	3,723	CAPRI - CARPD Agency Pool and JPA
10125100	SUI - Employer Cost	15,288	7,339	7,949	16,435	1,147	Based on State CA Rate Adjustments
<b>Benefits</b>		<b>779,053</b>	<b>651,509</b>	<b>127,544</b>	<b>856,253</b>	<b>77,200</b>	
<b>Total Salaries &amp; Emp Benefits</b>		<b>2,431,007</b>	<b>1,950,149</b>	<b>480,858</b>	<b>2,544,210</b>	<b>113,203</b>	

<b>2000 Services and Supplies</b>							
20200500	Advertising/Marketing	3,600	2,095	1,505	4,200	600	Ads, Banners, Job Announcements, Marketing Website
20202100	Books/News Subscription Svc	200	160	40	400	200	Newspaper & Magazine Subscriptions/Sac Bee
20202200	Books/News Subscription Sup	-	-	-	300	300	Educational Resources and Manuals. Permanent Books.
20202900	Business & Conference Exp	5,000	19	4,981	8,300	3,300	CPRS, CSDA, NRPA, CARPD
20203500	Education & Training Svcs	2,000	2,800	(800)	8,835	6,835	Training, Seminars & Skill Development , Park Expo, CPR, Webinar
20203600	Education & Training Sup	500	-	500	500	-	Education & Training Materials
20203900	Employee Transportation	3,725	1,747	1,978	3,325	(400)	Mileage Reimbursements/Parking - District Business
20205100	Insurance Liability	112,000	113,181	(1,181)	113,750	1,750	CAPRI Liability, HUB, Volunteer Insurances. CIMA
20206100	Membership Dues	7,910	6,183	1,727	8,424	514	CPRS, CSDA, NRPA, CARPD, CEA, CAPRCBM, CAPRI, Tree Foundation, Urban Creeks, Irrigation Assoc. Carmichael Chamber & Kiwanis Club, Arden Arcade Rotary
20206500	Photo & Film Services	100	80	20	100	-	Print Development
20206600	Photo & Film Supplies	100	-	100	100	-	Rechargeable Batteries and Print Material
20207600	Office Supplies	5,000	3,110	1,890	6,000	1,000	Paper, Tape, Binders
20208100	Postage Services	11,500	922	10,578	11,500	-	USPS, UPS, Fed Ex, Stamps, Meters
20208500	Printing Services	9,000	2,288	6,712	35,000	26,000	Brochure, Flyers, Registration Forms, Business Cards, Copies
20211100	Bldg. Maintenance Services	13,000	2,079	10,921	17,000	4,000	HVAC Systems & Monitoring, Sac Metro Fire Inspection Presch
20211200	Bldg. Maintenance Supplies	8,400	6,828	1,572	7,350	(1,050)	Carpentry and Maintenance Supplies. Keys.
20212200	Chemical Supplies	625	47	578	3,000	2,375	Splash Pad Maintenance/Water Quality
20213100	Elect Maintenance Services	2,000	-	2,000	3,500	1,500	Cabling and Connectivity for Facilities & Lights
20213200	Elect Maintenance Supplies	2,500	404	2,096	2,300	(200)	Electrical Wire, Cables, Tubing, Electrical Equipment
20214100	Land Improvement Services	19,250	33,425	(14,175)	32,000	12,750	Repairs to Park Infrastructure, Turf, Benches, Signs, Picnic Areas, Water Fountains, Pest Control, Tree Service, Concrete
20214200	Land Improvement Supplies	27,000	23,533	3,467	36,450	9,450	Supplies for maintaining parks. Caution Tape. (\$5000 Pickleball Bench & \$5000 Signage)
20215100	Mech Systems Services	15,400	4,109	11,291	11,100	(4,300)	A/C, HVAC Unit, Waterheater. IES.Equip attached to bldgs
20215200	Mech Systems Supplies	2,100	1,983	117	4,400	2,300	A/C, HVAC Unit, Waterheater.Equip attached to bldgs
20216100	Painting Services	1,000	-	1,000	1,000	-	Professional Painters for Area Projects
20216200	Painting Supplies	2,500	593	1,907	2,500	-	Supplies for minor paint jobs

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20216700	Plumbing Services	6,500	6,454	46	10,000	3,500	Professional Plumbers and Services
20216800	Plumbing Supplies	10,700	15,656	(4,956)	14,000	3,300	Plumbing tools and equipment for light maintenance
20217100	Rents & Leases Real Prop.	-	-	-	16,000	16,000	Rents for Real Property. Preschool/ Classroom Rentals
20218500	Permit Charges	-	994	(994)	1,000	1,000	Permits & Licences
20219100	Electricity	78,750	78,627	123	80,000	1,250	SMUD, Electricity for Buildings and Park Lights
20219200	Natural Gas	7,000	8,133	(1,133)	8,300	1,300	PG&E for District Office, MOCC, Swanston, Shop
20219300	Refuse Collect/Disposal Svc	20,000	28,904	(8,904)	30,000	10,000	Monthly Garbage Collection & Disposal
20219500	Sewage Disposal	9,000	8,938	62	9,000	-	Sacramento County Utilites
20219700	Telephone Services	23,000	44,202	(21,202)	59,000	36,000	Allstream,Consolidated Commnications Phone+Internet
20220500	Auto Maintenance Services	7,000	10,655	(3,655)	7,000	-	Standard Maintenance for Fleet
20220600	Auto Maintenance Supplies	2,100	1,576	524	2,000	(100)	Basic Supplies for Fleet
20222600	Expendable Tools	3,000	2,891	109	3,000	-	Bar-Hein. Tools of Minor Value. Easily replaced. brooms, axes, rakes
20222700	Cell Phone	7,000	10,295	(3,295)	10,000	3,000	T-Mobile and Reimbursements
20223600	Fuel & Lubricants	17,000	22,847	(5,847)	25,750	8,750	District Fleet, Van Trips, ASA Shuttle, & Irrigation Van - Price Increase
20226200	Office Equipment Maint Sup	3,800	571	3,229	3,800	-	Ergo Desk, Backup Batteries, Toner, Ink, Laptops, Chairs
20226500	Inventoriable Equipment	25,000	13,628	11,372	18,000	(7,000)	Computer Rotation and Infrastructure for Network
20227500	Rents & Leases Equip.	19,800	17,363	2,437	2,900	(16,900)	Misc Parks Equipment and Copiers
20228100	Shop Equip Maint Svcs	500	-	500	500	-	Tools repairs, locksmith
20229100	Other Equipment Services	250	668	(418)	500	250	Costs necessary to maintain office equipment.
20229200	Other Equipment Supplies	500	1,147	(647)	2,600	2,100	Misc Supplies.
20231300	Uniform Allowance	9,800	13,433	(3,633)	7,197	(2,603)	Safety Boots, Uniforms
20231400	Clothing & Personal Sup	6,500	497	6,003	6,000	(500)	Program Participant T-shirts; Staff Shirts.
20232100	Custodial Services	77,000	58,213	18,788	74,700	(2,300)	Park Restroom, Facilities, City Wide Maintenance, Towel Service
20232200	Custodial Supplies	17,600	23,091	(5,491)	16,000	(1,600)	Paper Products, Cleaning Agents, Trash Bags, Gloves and Clorox Wipes
20233100	Food/Catering Service	-	-	-	7,500	7,500	Catering services for office celebrations, employee appreciation, afterschool luncheons, & other events
20233200	Food Supplies	8,500	1,166	7,334	10,000	1,500	First Choice Coffee Service, Staff Lunches, Snack Bar
20234200	Kitchen & Dining Supplies	1,100	104	996	1,000	(100)	Utensils, Napkins, Cups, Plates - Special Events & Programs
20244400	Medical Supplies	800	8,154	(7,354)	6,650	5,850	First Aid Supplies, Ice Packs, Cintas, Masks, etc.
20250500	Accounting/Financial Svcs	2,700	1,585	1,115	28,700		Audit services for (2) years 2019 & 2020, financial transaction report & CAFRA reports.
20250700	Tax/Assess Collection	50,575	36,513	14,062	50,575	-	County Property Tax Collection Fee
20254100	Personnel Services	3,000	2,670	330	5,000	2,000	Livescans and Fingerprinting. DOJ/Sheriffs. Physicals
20254400	Safety Program Supplies	5,500	-	5,500	-	(5,500)	OSHA & SB198 Compliance, Safety Committee
20257100	Security Service	115,200	128,658	(13,458)	171,400	56,200	Sheriffs Off Duty/FEC Police/SE Technologies/Private Security
20259100	Other Professional Services	27,000	25,785	1,215	1,200	(25,800)	SCI, Consulting, property mgmt, land negotiation svcs
20281100	Data Processing Services	56,500	21,177	35,323	30,000	(26,500)	District Network Manager, Backup Svcs, NDA.
20281200	Data Processing Supplies	15,000	6,434	8,566	2,000	(13,000)	Decrease due to Correctly Identifying Costs for Systems
20281201	Hardware	-	-	-	2,000	2,000	CPU, Laptops, Tablets, Card Readers, Keyboard, CPU Accessories
20281202	Software	-	12,542	(12,542)	15,144	15,144	Zoom, Adobe, Canva, Microsoft, Streamline, When I Work, Facility Dude, Sportsman, ePact, Constant Contact, etc.
20281304	Sales Tax Adjustment	1,000	-	1,000	1,000	-	This is charged for Sales Tax Board of Equalization
20285100	Recreation Services	188,000	57,510	130,490	270,000	82,000	Contractors, Instructors, Vendors, SCIP Programs
20285200	Recreation Supplies	14,000	9,545	4,455	19,000	5,000	District office, Gibbons and Swanston Programs
20285300	Recreation Programs P-S	70,000	4,739	65,261	50,000	(20,000)	Teen Program Planning & Development.
20287800	Credit Card Fees	5,000	-	5,000	1,000	(4,000)	Credit Card Fees: Online Registration Fees
20288000	Prior Year Service Exp	-	-	-	600	600	Prior Year Sales Tax Audit - County DOF
20289800	Other Operating Exp Supply	1,250	69	1,181	1,200	(50)	District Meeting Materials
20289900	Other Operating Exp Service	3,950	2,232	1,718	3,250	(700)	Employee Recognition Awards
20291100	D-Tech Labor - ACP	-	23,127	(23,127)	-	-	Do not use this ACP account.
20291500	COMPASS Access Fee	3,775	3,951	(176)	3,952	177	Sac County:License, Access to Payroll, Payment Svcs
	<b>Total Services &amp; Supplies</b>	<b>1,179,060</b>	<b>920,329</b>	<b>258,731</b>	<b>1,409,752</b>	<b>230,692</b>	

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<b>3000 Taxes/License/Assessments</b>							
30345000	Tax/License/Assessment	2,500	2,263	237	2,263	(237)	Property Tax.
<b>4000 Capital Improvements</b>							
42420100	Buildings	-	-	-	-	-	
42420200	Structures & Improvements	425,000	416,721	8,279	639,000	214,000	Gibbons tennis courts, Gibbons basketball courts, Oak Meadow ADA, Cowan playground & ADA, Maddox ADA
<b>Sub Total</b>		<b>425,000</b>	<b>416,721</b>	<b>8,279</b>	<b>639,000</b>	<b>(214,000)</b>	
<b>7000 Contingency Fund</b>							
79790100	Contingency Appropriation	150,000	-	150,000	150,000	-	Mid Year Adjustments or Emergency Cost
<b>Total Expenses</b>		<b>4,187,567</b>	<b>3,289,462</b>	<b>898,105</b>	<b>4,745,225</b>	<b>557,658</b>	
<b>Carryover</b>		<b>898,105</b>					
<b>Fund Balance</b>		<b>828,034</b>	<b>828,034</b>	<b>-</b>	<b>877,854</b>	<b>49,820</b>	*Carryover from Revenue & Expenditures

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<b>9000 Property Taxes &amp; Interest</b>							
9101	Prop Tax - Cur Secured	2,673,853	2,889,969	216,116	2,938,710	264,857	Apportioned Taxes for Sacramento County. 2% Increase
9102	Prop Tax - Cur Unsecured	94,000	105,929	11,929	105,929	11,929	Secured Redemption Taxes - Prior Year
9103	Supplemental Prop Tax	66,000	75,683	9,683	54,002	(11,998)	
9104	Prop Tax Secure Delinq	20,000	24,392	4,392	23,000	3,000	
9105	Prop Tax Sup Delinq	3,500	3,763	263	3,500	-	
9106	Prop Tax Unitary	58,000	60,254	2,254	60,104	2,104	
9120	Prop Tax Redempt	100	210	110	150	50	
9130	Prop Tax - Prior Unsecured	1,500	2,235	735	1,500	-	
9140	Penalties	350	825	475	460	110	
<b>Sub Total</b>		<b>2,917,303</b>	<b>3,163,260</b>	<b>245,957</b>	<b>3,187,355</b>	<b>270,052</b>	
9410	Interest Income	35,000	17,444	(17,556)	10,418	(24,582)	Interest based on Treasurer Accounts Rates
9429	Bldg. Rental - Other	27,500	2,980	(24,520)	40,000	12,500	Community Centers and Picnic Reservations
9448	Recreation Concessions	-	-	-	-	-	
9522	Homeowner Prop Tax Relief	26,500	25,829	(671)	25,829	(671)	Compensation from Revnue Loss of Businesess
9532	Aid County Funds	30,000	25,199	(4,801)	27,500	(2,500)	Hazelwood Retention Basin
9569	State & Local Grants	86,850	975	(85,875)	1,000	(85,850)	State Parks Per Capita Grant (\$177,952). Bridges.
9614	GC 26828	-	(28)	(28)	-	-	
9646	Recreation - Svc Charge	446,440	327,500	(118,940)	595,000	148,560	Recreation Classes, Programs, Activities, Special Events
9690	Lease Property - Cell Towers	-	34,297	34,297	34,297	34,297	(2) T-Mobile Cell Towers - (1) Verizon Cell Tower
9699	SVC Fees Other	30,000	-	(30,000)	-	(30,000)	
9710	Cash Overages	-	-	-	-	-	Petty Cash Fund
9730	Donations & Contributions	10,000	1,554	(8,446)	10,000	-	Coffee Fund, Trusts, Misc Donations Seniors
9740	Insurance Proceeds	10,000	10,790	790	10,790	790	CAPRI Dividends. HUB - Rentals
9790	Misc. Other Revenue	20,000	9,543	(10,457)	11,543	(8,457)	Restitutions, Reimbursements.
9799-04	Prior Year Misc Revenue	-	-	-	-	-	
<b>Sub Total</b>		<b>722,290</b>	<b>456,082</b>	<b>(266,208)</b>	<b>766,377</b>	<b>44,087</b>	
<b>Total Revenue</b>		<b>3,639,593</b>	<b>3,619,343</b>	<b>(20,250)</b>	<b>3,953,732</b>	<b>314,139</b>	
<b>Total Revenue + Carryover</b>		<b>4,467,627</b>	<b>4,447,377</b>	<b>(20,250)</b>	<b>4,831,586</b>	<b>363,959</b>	

<b>Carryover</b>	<b>(20,250)</b>	<b>Reserve</b>
		<b>86,361</b>