

	Adopted FY2020	Actual	FY2021 September
CARRYOVER			
Carryover-	828,034	828,034	1,093,175
REVENUE	Adopted FY2020	Final Year End FY2020	FY2021 September
Property Taxes/Interest	2,766,350	2,988,490	2,876,377
Recreation Chrg & Rental	977,350	854,400	732,290
	3,743,700	3,842,890	3,608,667
Reserve Release	-	-	-
Total	4,571,734	4,670,924	4,701,842
EXPENDITURES	Adopted FY2020	Actual	FY2021 September
Provision for Reserve	-	-	
Salaries and Employee Benefits	2,526,575	2,426,364	2,352,633
Services and Supplies	1,182,686	1,158,480	1,179,060
Interfund Chrgs/Contingency	152,000	1,907	152,000
Capital Improvements	695,000	-	425,000
Total	4,556,261	3,586,751	4,108,693
		Current Reserve Balance	1,508,297
		Provision for Reserve	593,149
		FY20- 21 Balance	2,101,446

Account Number	Account Title	FY 19-20 Adopted Budget	FY 19-20 Final Year End	Difference	FY 20-21 September Budget	Change Adopted vs. Base Budget	Provide a detailed description of what is budgeted in each account AND an explanation of changes from Adopted Budget to Actual YE and Adopted Budget to Base (including AARs or other significant changes)
1000	Salaries & Employee Benefits						
10111000	S & W Full-time	1,214,180	1,212,608	1,572	1,189,289	(24,891)	Merits/Steps for all Divisions fully staffed
10112100	Part-time / Seasonal Help	508,568	373,593	134,975	364,770	(143,798)	Decrease due to COVID19
10112400	Advisory Board Members	2,500	1,700	800	6,000	3,500	Board of Directors
10113200	Time/One Half - OT	-	519	-519	1,000	-	Unknown and must be approved. Overtime at 40 hours per week. FLSA Standard
10114300	Allowances	6,000	6,000	0	6,000	-	District Admin Contract - Travel & Incidentals
10115200	Terminal Pay	-	9,628	-9,628	15,000	15,000	Vacation and Severance Pay -
	Salaries	1,731,248	1,604,048	127,200	1,582,059	(150,189)	
10121000	Retirement - SCERS	377,467	371,729	5,738	401,716	24,249	Rate Increases due to salaries steps
10122000	OASDHI - Employer Cost	25,172	22,112	3,060	22,694	(2,478)	Decrease to Less Seasonal/Part-time Help
10123000	Group Ins. - Employer Cost	320,095	328,559	-8,464	239,234	(80,861)	HMO Programs w/ Vision
10123002	Dental Plans - Employer Cost	-	26,254	-26,254	31,284	31,284	Delta Dental
10123003	Life Insurance - Employer Cost	-	336	-336	371	371	Group Life Insurance - \$18,000
10123004	Vision Insurance - Employer Cost	-	343	-343	350	350	Option for participation in Vision Service Plan (VSP) Employee Pay
10124000	Comp Ins. - Employer Cost	57,593	57,593	0	59,637	2,044	CAPRI-CARPD Agency Pool and JPA
10125000	SUI - Employer Cost	15,000	15,390	-390	15,288	288	Based on State CA Rate Adjustments
	Benefits	795,327	822,316	-26,989	770,574	(24,753)	
	Total Salaries & Emp Benefits	2,526,575	2,426,364	100,211	2,352,633	(173,942)	

Account Number	Account Title	FY 19-20 Adopted Budget	FY 19-20 Final Year End	Difference	FY 20-21 Recommend Base Budget	Change Adopted vs. Base Budget	Provide a detailed description of what is budgeted in each account AND an explanation of changes from Adopted Budget to Actual YE and Adopted Budget to Base (including AARs or other significant changes)
2000 Services and Supplies							
20200500	Adv/Legal Notices/Marketing	4,151	878	3,273	3,600	(551)	Ads, Banners, Job Announcements, Bids
20201500	Blueprints & Copying Services	500	0	500	0	(500)	Blue Prints & Copy for District Projects
20202100	Books, Periodicals Subsc Srvc	300	34	266	200	(100)	Newspaper Subscriptions/Seminar Materials
20202200	Books, Periodicals Supplies	-	-	-	-	-	Educational Resources and Manuals
20202900	Business & Conference Exp.	3,000	6,544	-3,544	5,000	2,000	CPRS, CSDA, NRPA, CARPD
20203500	Education & Training Services	5,000	5,243	-243	2,000	(3,000)	Sportsman Training, Seminars - Regulatory & Skill Development , Park Expo
20203600	Education & Training Supplies	1,000	-	1,000	500	(500)	Education & Training Materials
20203900	Employee Transportation	3,500	2,743	757	3,725	225	Mileage for Employee - District Business
20205100	Insurance/Liability - CAPRI	76,775	79,407	-2,632	112,000	35,225	Liability, HUB (offset by rentals), Volunteer Insurances.
20206100	Memberships	8,710	7,940	770	7,910	(800)	Foundation, Urban Creeks, Irrigation Association, Carmichaels Chamber and Kiwanis Club; Arden Arcade Rotary
20206500	Photo & Film Services	100	92	8	100	-	Print Development
20206600	Photo & Film Supplies	100	31	69	100	-	Rechargeable Batteries and Print Material
20207600	Office Supplies	5,000	4,844	156	5,000	-	Recycled Paper, Clips,
20208100	Postage Services	11,500	11,226	274	11,500	-	UPS, Fed Ex, Stamps, Meters
20208101	Metered Mail	-	30	-30	-	-	<i>Delete Account</i>
20208500	Printing & Binding Services	32,000	29,385	2,616	9,000	(23,000)	Brochure, Flyers, Registration Forms, Business Cards, Copier Printing
20211100	Bldg. Maintenance Services	25,000	24,816	184	13,000	(12,000)	HVAC Systems & Monitoring
20211200	Bldg. Maintenance Supplies	8,000	8,369	-369	8,400	400	Carpentry and Maintenance Supplies
20212200	Chemical Supplies	2,000	1,158	842	625	(1,375)	Splash Pad Maintenance/Water Quality
20213100	Elect Maintenance Services	5,000	285	4,715	2,000	(3,000)	Cabling and Connectivity for Facilities & Lights
20213200	Elect Maintenance Supplies	2,500	2,042	458	2,500	-	Electrical Wire, Cables, Tubing, Electrical Equip
20214100	Land Improvement Services	20,000	13,554	6,446	19,250	(750)	Repairs to Park Infrastructure, Turf, Benches, Signs, Picnic Areas, and Water Fountains
20214200	Land Improvement Supplies	16,000	19,486	-3,486	27,000	11,000	Equipment & Supplies for Maintenance
20215100	Mech Systems Services	13,000	12,664	336	15,400	2,400	
20215200	Mech Systems Supplies	1,600	346	1,254	2,100	500	
20216100	Painting Services	5,500	2,830	2,670	1,000	(4,500)	Professional Painters for Area Projects
20216200	Painting Supplies	1,500	1,823	-323	2,500	1,000	Supplies for minor paint jobs
	sub total	251,736	235,770	15,966	254,410	2,674	

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2000 Services and Supplies							
20216700	Plumbing Services	3,000	2,390	610	6,500	3,500	Professional Plumbers and Services
20216800	Plumbing Supplies	10,000	14,174	-4,174	10,700	700	Plumbing tools/equipment for light maintenance
20218100	Construction Svc/Sup	-	267	-267	-	-	<i>Delete Account</i>
20219100	Electricity / SMUD	70,000	80,569	-10,569	78,750	8,750	Electricity for Buildings and Park Lights
20219200	P G & E	9,000	6,731	2,269	7,000	(2,000)	District Office, MOCC, Swanston, Shop
20219300	Refuse Collection & Disposal	16,500	25,536	-9,036	20,000	3,500	Monthly Garbage Collection & Disposal
20219500	Sewage Disposal	7,025	11,187	-4,162	9,000	1,975	Monthly Services for All Facilities
20219700	Telephone Services	22,000	22,505	-505	23,000	1,000	Consolidated Communication - VOIP/Handsets
20220500	Auto Maintenance Services	5,000	7,530	-2,530	7,000	2,000	Standard Maintenance for Fleet
20220600	Auto Maintenance Supplies	2,000	1,608	392	2,100	100	Basic Supplies for Fleet
20222600	Expendable Tools	1,250	737	513	3,000	1,750	Hardware and Hand Tools
20222700	Cell Phone	5,500	6,930	-1,430	7,000	1,500	T-Mobile and Reimbursements
20223600	Fuel & Lubricants	16,500	19,439	-2,939	17,000	500	District Fleet, Van Trips, ASA Shuttle, & Irrigation Van
20226200	Office Equipment Maint Sup	2,000	8,387	-6,387	3,800	1,800	Backup Batteries, Toner, Ink, Laptops
20226500	Inventoriable Equipment	23,000	20,475	2,525	25,000	2,000	Computer Rotation and Infrastructure for Network
20227100	Radio & Electric Services	3,000	0	3,000	0	(3,000)	<i>Delete Account</i>
20227200	Radio & Electric Supplies	500	0	500	0	(500)	<i>Delete Account</i>
20227500	Rents & Leases	19,700	19,826	-126	19,800	100	Misc Parks Equipment and Copiers /Preschool
20228100	Shop Equip Maint Svcs	500	0	500	0	(500)	<i>Delete Account</i>
20229100	Other Equipment Services	1,000	1,056	-56	250	(750)	Equipment Maintenance Svcs
20229200	Other Equipment Supplies	750	653	97	500	(250)	Misc Supplies not Identified
20231300	Uniform Allowance	6,500	11,813	-5,313	9,800	3,300	Safety Boots, Uniforms, and Towel Service
20231400	Clothing & Personal Supplies	6,500	7,879	-1,379	6,500	-	Program Participant T-shirts; Some Staff Shirts.
20232100	Custodial Services	70,000	76,897	-6,897	77,000	7,000	Service for Park Restroom and Facilities
20232200	Custodial Supplies	6,000	12,812	-6,812	17,600	11,600	Paper Products, Cleaning Agents, and Cleaning Equipment
20233100	Food/Catering Svcs		507	-507	0	-	<i>Delete Account</i>
20233200	Food/Catering Svcs	14,700	10,651	4,049	9,000	(5,700)	Camps Programs, Afterschool Programs, Volunteer Luncheons, Jr. Leader Training, Coffee Service
20234200	Kitchen & Dining Supplies	1,100	900	200	1,100	-	Utensils, Napkins, Cups, Plates - Special Events & Programs
20244400	Medical Supplies	3,000	5,826	-2,826	800	(2,200)	First Aid Supplies, Sun Screen, Ice Packs and Other Items/ COVID19 Expenses
	sub-total	326,025	377,284	-51,259	362,200	36,175	

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20250500	Accounting Services	2,500	2,300	200	2,700	200	Financial Transaction Report and CAFRA Reports
20250700	Tax/Assess Collection	48,500	49,454	-954	50,575	2,075	County Property Tax Collection Fee
20254100	DOJ/Sheriffs - Fingerprints	5,000	2,718	2,282	3,000	(2,000)	Livescans and Fingerprinting
20254400	Safety Supplies - IIPP	-	0	0	5,500	5,500	OSHA & SB198 Compliance, Safety Committee
20257100	Security Service	85,000	154,365	-69,365	115,200	30,200	Sheriffs Off Duty/FEC Police
20257101	Ext CO Pro Invest	-	3,509	-3,509	0	-	Delete Account
20259100	Other Professional Services	17,000	26,292	-9,292	27,000	10,000	Audit Services FY18-19 and FY19-20
20281100	Computer System Services	18,000	31,029	-13,029	20,000	2,000	District Network Manager & Backup Services
20281200	Computer Equip - Supplies	6,000	5,704	297	3,000	(3,000)	Datto Replacement, Server Stabilization,
<i>20281202</i>	<i>Computer Software</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>12,000</i>	<i>12,000</i>	<i>This account for Zoom, Adobe, When I Work, Facility Dude, and other Licensing Fees & Subscriptions</i>
20281304	Sales Tax Adjustment	1,000	-367	1,367	1,000	-	This is charged for Sales Tax Board of Equalization
20283100	Fees & Mileage - Juror	4,000	4,030	-30	-	-	Delete Account
20283101	Fees & Licensing	-	10,020	-10,020	-	-	Delete Account - Use GL 20281202 Software
20285100	Recreation Services	278,000	183,754	94,246	188,000	(90,000)	Contractors, Instructors, Vendors, SCIP Programs
20285200	Recreation Supplies	21,400	15,768	5,632	14,000	(7,400)	DO, MOCC and SCC Programs
20285300	Recreation Programs P-S	70,000	11,347	58,653	70,000	-	Teen Program Planning & Development
20287800	Merchant Services - County	5,000	-	5,000	5,000	-	Credit Card Fees: Online Registration Fees
20288000	Prior Year Service Expenditure	-	-	-	-	-	Prior Year Sales Tax Audit - County DOF
20289800	Other Operating Exp Services	1,500	416	1,084	1,250	(250)	District Meeting Materials
20289900	Other Operating Exp Supplies	3,000	3,238	-238	3,950	950	Employee Recognition
20291100	Internet Services Provider -	35,250	38,172	-2,922	36,500	1,250	Consolidated Communication - Internet Services
20291500	COMPASS Access Fee	3,775	3,678	97	3,775	-	Sacramento County:License & Access to Payroll & Payment Services
20292200	GS Mail/Postage	-	-	-	-	-	
20293421	Water Supply Main	-	-	-	-	-	
	sub total	604,925	545,427	59,498	562,450	(42,475)	
	Grand Total Services & Supplies	1,182,686	1,158,480	24,206	1,179,060	(3,626)	

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/License/Assessments							
34345000	Tax/License/Assessment	2,000	1,907	93	2,000	-	District Contribution to Assess & SAFCA
Capital Improvements							
42420100	Buildings	375,000	-	375,000	-	-	
42420200	Structures & Improvements	320,000	-	320,000	425,000	-	Swanston Splash Pad Restoration & Repairs
		695,000	-	695,000	425,000		
Contingency Fund							
79790100	Contingency Appropriation	150,000	-	150,000	150,000	-	Mid Year Adjustments or Emergency Cost
	Grand Totals	4,556,261	3,586,751	969,510	4,108,693	(447,568)	
	Carryover	969,509.97					

REVENUE		FY 19-20 Adopted Budget	FY 19-20 Final Year End	Difference	FY 20-21 Recommend Base Budget	Change Adopted vs. Base Budget	Provide a detailed description of what is budgeted in each account AND an explanation of changes from Adopted Budget to Actual YE and Adopted Budget to Base (including AARs or other significant changes)
	Fund Balance	828,034	828,034	-	1,093,175		*Carryover from Revenue & Expenditures
	Reserve Release	-	-	-	-		
9101	Prop Tax - Cur Secured	2,525,900	2,728,422	202,522	2,673,853	147,953	
9102	Prop Tax - Cur Unsecured	94,000	101,504	7,504	94,000	-	
9103	Supplemental Prop Tax	66,000	73,742	7,742	66,000	-	
9104	Prop Tax Secure Delinq	18,000	19,139	1,139	20,000	2,000	
9105	Prop Tax Sup Delinq	2,500	4,115	1,615	3,500	1,000	
9106	Prop Tax Unitary	58,000	59,616	1,616	58,000	-	
9120	Prop Tax Redempt	100	136	36	100	-	
9130	Prop Tax - Prior Unsecured	1,500	1,349	-151	1,500	-	
9140	Penalties	350	466	116	350	-	
	sub total	2,766,350	2,988,490	222,140	2,917,303	150,953	
9410	Interest Income	30,000	40,515	10,515	35,000	5,000	
9429	Bldg. Rental - Other	55,000	26,664	-28,336	27,500	(27,500)	
9448	Recreation Concessions	4,550	-	-4,550	-	(4,550)	Snack Bar @ Swanston Community Center
9522	Homeowner Prop Tax Relief	26,500	25,975	-525	26,500	-	
9532	Aid County Funds	-	33,661	33,661	30,000	30,000	Hazelwood Retention Basin
9569	State Grants - Bridges	161,300	162,314	1,014	86,850	(74,450)	Reduction in Schools Served
96961406	GC 26828 WRT OF	-	30	30	-	-	
96962600	Refuse Disposal	-	30	30	-	-	
9646	Recreation - Svc Charge	645,000	500,040	-144,960	446,440	(198,560)	Recreation Classes, Programs, Activities, Special Events
9690	Lease Property	-	41,376	41,376	30,000	30,000	T Mobile Cell Tower
9699	SVC Fees Other	-	1,150	1,150	-	-	
9710	Cash Overages	-	2	2	-	-	Petty Cash Fund
9730	Donations & Contributions	15,000	4,298	-10,702	10,000	(5,000)	Coffee Fund, Trusts, Misc Donations Seniors
9740	Insurance Proceeds	20,000	17,133	-2,867	20,000	-	CAPRI Dividends. HUB - Rentals
9790	Misc. Other Revenue	20,000	25,688	5,688	20,000	-	Restitutions, Reimbursements,
979904	Prior Year Misc Revenue	-	-	-	-	-	
	sub-total	977,350	878,875	-98,475	732,290	(245,060)	
	Total Revenue	3,743,700	3,867,365	123,665	3,649,593		

REVENUE		FY 19-20 Adopted Budget	FY 19-20 Final Year End	Difference	FY 20-21 Recommend Base Budget	Change Adopted vs. Base Budget	<i>Provide a detailed description of what is budgeted in each account AND an explanation of changes from Adopted Budget to Actual YE and Adopted Budget to Base (including AARs or other significant changes)</i>
	Grand Total	4,571,734	4,695,399	123,665	4,742,768	(94,107)	
		Carryover	123,665		4,108,693		
					634,075		
				FY2019-20 Reserve Balance			
				1,508,297			
				634,075			
				FY20-21 Balance			
				2,142,372			

CARRYOVER	Adopted FY2020	Actual	FY2021 September
Carryover-	(267,434)	(267,434)	260,162
REVENUE	Adopted FY2020	Actual	FY2021 September
Assessment & Interest	1,023,000	1,023,684	1,027,346
Cell Tower Lease & Grants	305,304	275,479	-
Total	1,328,304	1,299,162	1,027,346
Reserve Release	-	-	
Carryover & Revenue	1,060,870	1,031,728	1,287,508
EXPENDITURES	Adopted FY2020	Actual	FY2021 September
Provision for Reserve	20,870	-	-
Services and Supplies	365,000	363,641	365,000
Interfund Chrgs/Contingency	-	-	-
Capital Improvements	675,000	407,925	777,627
Total	1,060,870	771,566	1,142,627
			144,881
	Current Reserve Balance	216,886	
		144,881	
	FY20-21	361,767	

		FY 19-20 Adopted Budget	FY 19-20 Actual Year End	Difference	FY 20-21 Final	Change Adopted vs. Base Budget	<i>Provide a detailed description of what is budgeted in each account AND an explanation of changes from Adopted Budget to Actual YE and Adopted Budget to Base (including AARs or other significant changes)</i>
2000 Services & Supplies							
20203100	Business Travel	-	847	-847			
20210300	Agriculture & Horticulture Service	235,000	224,696	10,304	235,000	-	Landscape Contract for Park Maintenance/Care
20210400	Agriculture & Horticulture Supply	5,000	7,527	-2,527	5,000	-	Supplies for Maintenance & Care of Parks
20211100	Building Maintenance Service	-	-1,265	1,265	-	-	Journal Voucher - Budget Correction- Cancels out
20219800	Water Service	125,000	130,646	-5,646	125,000	-	Irrigation and Domestic Water/Plan for Increase in Fees
20257100	Security Service	-	-	-	-	-	Moved to Fund 336A due to changes in Prop 218 and Security
20281304	Sales Tax Adj-BOE	-	-90	90	-	-	Journal Voucher - Budget Correction- Cancels out
20291900	GS Contract Services	-	1,279	-1,279	-	-	
	Total Services & Supplies	365,000	363,641	1,359	365,000	-	
	Carryover						
4000 Fixed Assets							
42420100	Buildings	475,000	11,625.50	463,375	0	-475,000	HVAC - Mission Oaks Community Center
42420200	Improvements	200,000	396,299.54	-196,300	702,627	502,627	Survelance System. Playground, Pickleball Courts, Sidewalk Repairs, Slurry Seal Parking Lots, and Fiber Replacement
43430100	Equipment	-	-	-	75,000	75,000	Replacement of three F250 Ford Trucks
	Total Fixed Assets	675,000	407,925.04	267,075	777,627	577,627	
7000 Contingency Appropriation							
79790100	Contingency Appropriation	-	-	-	-	-	
	Reserve Provision	20,870	-				
	Grand Total	1,060,870	771,566	289,304	1,142,627	81,757	
	Carryover		289,304				

Revenues Summary		FY 19-20 Adopted Budget	FY 19-20 Estimated Year End	Difference	FY 20-21 Final	Change Adopted vs. Base Budget	<i>Provide a detailed description of what is budgeted in each account AND an explanation of changes from Adopted Budget to Actual YE and Adopted Budget to Base (including AARs or other significant changes)</i>
	Carryover	-267,434	-267,434		260,163		Carryover FY21 is the difference between Revenue and Expenditures.
	Reserve Release	-	-	-	-	-	
94941000	Interest Income	100	3,662.00	-3,762.00	-	-	Reserve balance at or under 200K
95953200	Aid to County Funds	29,500	-	-29,500.00	-	-	
95956900	State Grant - Land & Water	245,704	-254,504.00	8,800.00	-	-	Balance of Land & Water Grants for Gibbons Pathway
96963200	Aud/Acct Fees	-	-	0.00	-	-	
96969000	Lease Property - Cell Towers*	30,000	-18,180.00	-11,820.00	-	-	
97973000	Donations/Contributions	-	-	0.00	-	-	
97976200	Assessment Fees	1,023,000	-1,027,345.55	426.16	1,027,346	-	
97979000	Miscellaneous Revenue	-	-2,794.69	2,794.69	-	-	
	Total	1,328,304	-1,299,162.24	-33,061.15	1,027,346	-300,958	
	Grand Total	1,060,870	1,031,728	-29,142	1,287,508	-300,958	
	Carryover		-29,142		144,881		
			Current Reserve	216,886			
				144,881			
			FY2021 Balance	361,767			