



**General Fund Budget - 336A  
Summary**

Mission Oaks Rec Park District  
Budget No: 9336100

<b>CARRYOVER</b>	<b>FY 2024 Approved</b>	<b>FY 2024 Final</b>	<b>FY 2025 Proposed</b>
Carryover	1,071,442	1,071,442	<b>1,615,105</b>

<b>REVENUE</b>	<b>FY 2024 Approved</b>	<b>FY 2024 Final</b>	<b>FY 2025 Proposed</b>
Property Taxes & Interest	3,577,896	3,876,207	<b>3,850,100</b>
Rec Services/Rentals & Cell Tower	1,196,000	1,204,055	<b>1,253,205</b>
IMPACT Fee/Reserve/Misc. Other	307,594	473,433	<b>1,050,829</b>
<b>SUBTOTAL</b>	<b>5,081,490</b>	<b>5,553,694</b>	<b>6,154,134</b>

<b>TOTAL CARRYOVER + REVENUE</b>	<b>6,152,932</b>	<b>6,625,137</b>	<b>7,769,239</b>
	<b>Revenue Carryover</b>	<b>472,204</b>	

<b>EXPENDITURES</b>	<b>FY 2024 Approved</b>	<b>FY 2024 Final</b>	<b>FY 2025 Proposed</b>
Salaries & Benefits	3,111,340	2,829,670	<b>3,447,631</b>
Services, Supplies, Prop Taxes	1,758,660	1,757,839	<b>2,095,823</b>
Contingency	150,000	-	<b>150,000</b>
Capital Improvements	1,090,000	379,590	<b>2,021,754</b>
<b>TOTAL EXPENDITURES</b>	<b>6,110,000</b>	<b>4,967,099</b>	<b>7,715,207</b>
	<b>Expense Carryover</b>	<b>1,142,901</b>	

<b>FY 23-24 Reserve Balance</b>	1,647,308
<b>Addition to Reserve</b>	<b>54,032</b>
<b>FY 24-25 Reserve Balance</b>	1,701,340

\*The District will maintain an unassigned reserve fund balance of not less than 10% of budgeted General Fund and Assessment Fund budgets with an optimal 35-45% reserve budget approximately \$2,000,000 to prepare for fluctuations in property tax revenue, emergencies, land acquisition and capital improvement projects. The Board may alter this amount for extenuating circumstances...



**General Fund Budget - 336A**  
**Detail**

**Mission Oaks Rec Park District**  
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Account Number	Account Title	FY 2024 Approved	FY 2024 Final	FY 2025 Proposed	2024 Appr Less 2025 Pro	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	1,431,043	1,387,011	1,505,893	74,850	Step Increases, Raises, 2% cola (TBD by Board), 26 pay periods
10112100	Part-time Wages	669,822	500,009	857,302	187,480	Seasonal/Part-time Help. New School Programs. SJUSD to reimburse this increase with added revenues.
10112400	Advisory Board Members	12,000	5,200	12,000	-	Advisory Board Members
10113200	Time/One Half - OT	750	200	750	-	Must be approved OT at 40 hrs per week. FLSA Standard
10114300	Allowances	-	-	-	-	Travel & Incidentals (Moved to FT Wages)
10115200	Terminal Pay	14,950	22,942	19,200	4,250	Vacation payout for employees separating from District
	<b>Salaries</b>	<b>2,128,565</b>	<b>1,915,362</b>	<b>2,395,145</b>	<b>266,580</b>	
10121000	Retirement - SCERS	488,381	456,878	496,959	8,578	Retirement benefits
10122000	OASDHI - Employer Cost	30,637	27,656	34,397	3,760	Seasonal/Part-time Help
10123000	Medical Ins - Employer Cost	340,664	335,249	388,672	48,008	Medical Insurance. HMO Programs w/ Vision
10123002	Dental Ins - Employer Cost	32,844	25,359	32,844	-	Delta Dental Insurance, 10% increase
10123003	Life Ins - Employer Cost	420	203	420	-	Group Life Insurance
10123004	Vision Ins - Employer Cost	827	503	1,515	688	Vision Service Plan (VSP)
10124100	Workers Comp Insurance	68,366	58,374	74,538	6,172	CAPRI Annual Payment
10125100	SUI - Employer Cost	20,636	10,086	23,140	2,504	Based on State CA Rate Adjustments
	<b>Benefits</b>	<b>982,775</b>	<b>914,309</b>	<b>1,052,486</b>	<b>69,711</b>	
	<b>Total Salaries &amp; Emp Benefits</b>	<b>3,111,340</b>	<b>2,829,670</b>	<b>3,447,631</b>	<b>336,291</b>	

<b>2000 Services and Supplies</b>						
20200500	Advertising/Marketing	4,625	5,827	5,225	600	Ads, Banners, Job Announcements, Marketing Website, RFP
20202100	Books/News Subscription Svc	375	358	385	10	Newspaper & Magazine Subscriptions: Sac Bee
20202200	Books/News Subscription Sup	150	100	150	-	Educational Resources and Manuals, Permanent Books
20202900	Business Conference Exp	10,000	12,429	18,317	8,317	Out of town conferences, travel, registration, seminars, gas, meals, lodging, bridge tolls, bus fare, CPRS, CSDA, NRPA, CARPD
20203500	Education & Training Services	10,000	6,740	14,000	4,000	Training, Tuition, Certification Exams, Seminars, Webinars & Skill Development. (Park Expo)
20203600	Education & Training Supplies	500	7	500	-	Textbooks & other training materials
20203900	Employee Transportation	3,134	1,885	3,784	650	Mileage reimbursements for the use of employee personal vehicle, Parking, Bridge Tolls
20205100	Insurance Liability	139,774	136,497	191,395	51,621	CAPRI Liability, HUB, Volunteer Insurances, CIMA
20206100	Membership Dues	11,850	8,795	13,755	1,905	CPRS, CSDA, NRPA, CARPD, CE, CAPRCBM, CAPRI, Tree Foundation, Urban Creeks, Irrigation Assoc. Carmichael Chamber & Kiwanis Club, Arden Arcade Rotary
20206500	Photo & Film Services	250	41	250	-	Cost of photo services
20206600	Photo & Film Supplies	400		200	(200)	Cost of photo supplies, frames, print material
20207600	Office Supplies	5,800	3,965	5,800	-	Cost of supplies used in normal office operations, paper, tape, binders, toner, ink
20208100	Postage	16,750	13,451	17,500	750	USPS, UPS, Fed Ex, Stamps, Postage for Rec Guide
20208500	Printing Services	39,901	30,363	43,502	3,601	Brochure, Flyers, Registration Forms, Business Cards, Copies (Encompass)
20211100	Bldg. Maintenance Services	16,000	20,224	35,000	19,000	Cost of services to maintain the useful life of buildings, not resulting in improvement or betterment, Locksmith, Sac Metro Fire Inspections (Preschool), Security/Fire Alarm, Pest Control (Indoor), Shop Improvements
20211200	Bldg. Maintenance Supplies	7,800	13,701	13,850	6,050	Cost of Supplies to maintain the useful life of buildings; Maint Supplies, Hardware, Keys, Key Fobs, Batteries, Signs, Small Tools, Urinal Cartridges, Shop Improvements
20212200	Chemical Supplies	3,600	1,879	3,600	-	Water treatment chemicals. Splash Pad, Water Quality, Test Kits
20213100	Elect Maintenance Services	2,000	2,629	3,500	1,500	Professional Electrician Services
20213200	Elect Maintenance Supplies	2,750	2,787	2,700	(50)	Electrical Wire, Cords, Cables, Tubing, Light Bulbs, Electrical Equipment
20214100	Land Improvement Services	52,000	80,358	44,000	(8,000)	Repairs to park infrastructure, Turf Maint, Benches, Signs, Picnic Areas, Water Fountains, Pest Control Outdoor (Gopher), Tree Trimming & Injections, Gutters, Concrete Shaving, Spraying Olive Trees
20214200	Land Improvement Supplies	42,400	74,333	45,950	3,550	Supplies for maintaining the useful life of parks & land improvements, Cement, Asphalt, Sand, Gravel, Grass Seed, Fertilizer, Trees, Trash Cans, Benches, Drinking Fountain, Caution Tape, Replacement Playground Parts
20215100	Mech Systems Services	18,000	35,348	23,150	5,150	Cost of services to maintain equip attached to buildings: HVAC repairs and maint, Water Heater, Thermostat maint, Ice Machine, Fire Extinguishers, AirCom
20215200	Mech Systems Supplies	3,400	5,025	3,800	400	Cost of supplies to maintain & extend the useful life of equip attached to buildings: HVAC, Water Heater, Drinking Fountain (indoors), Hardware
20216100	Painting Services	2,000	81	2,000	-	Professional Painter Services
20216200	Painting Supplies	3,500	2,183	2,000	(1,500)	Painting supplies, Graffiti remover



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20216700	Plumbing Services	12,210	22,239	17,500	5,290	Plumbing services, Backflow Installation, Splash Pad Maint, Irrigation Contractor, Irrigaton Virtual Server, Sewer Maint
20216800	Plumbing Supplies	20,500	34,870	30,000	9,500	Plumbing Supplies, Irrigation sprinklers, Valvles, Splash Pad Hardware, Restroom Supplies, Backflow Tags, Misc Irrigation Parts
20217100	Rents & Leases Real Property	17,600	18,734	24,580	6,980	Rent for Preschool, Classrooms, Field, Gym (SJUSD)
20218500	Permit Charges	3,000	2,040	4,255	1,255	Permits & Licenses, ASCAP
20219100	Electricity	88,000	91,223	92,000	4,000	SMUD, Electricity for Buildings and Park Lights
20219200	Natural Gas	11,000	9,559	10,500	(500)	PG&E for District Office, MOCC, Swanson, Shop
20219300	Refuse Collect/Disposal Svc	60,000	63,956	66,500	6,500	Monthly Garbage Collection & Disposal
20219500	Sewage Disposal	12,000	9,785	10,500	(1,500)	Sacramento County Utilities Sewage Disposal
20219700	Telephone Services	55,050	42,704	62,050	7,000	Allstream, Consolidated Commnications Phone & Internet
20220500	Auto Maintenance Services	14,000	9,128	10,000	(4,000)	Auto Maintenance for Fleet
20220600	Auto Maintenance Supplies	5,100	2,567	3,000	(2,100)	Auto Supplies for Fleet
20222600	Expendable Tools	3,600	2,885	3,600	-	Tools of Minor Value, Easily replaced, One Year of Life or less, Brooms, Rakes, Axes, Barhein, Other Tools
20222700	Cellphone	9,070	9,330	11,130	2,060	T-Mobile plan, Employee Reimbursements
20223600	Fuel & Lubricants	43,250	38,391	42,000	(1,250)	Gasoline for District Fleet, Van Trips, & Irrigation Van - Price Increase
20226200	Office Equipment Maint Sup	4,000	2,684	5,000	1,000	Backup Batteries, Ergo-Desk, Office Chair
20226500	Inventoriable Equipment	8,500	17,345	10,000	1,500	Tables & Chairs (Community Centers) (DO), New Ice Machine (Ashton Park)
20227500	Rents & Leases Equipment	23,525	19,127	25,335	1,810	Copiers (DO/GCC/SCC), Torro Dingo, Boom Lift, Trencher, Stump Grinder, Portable Restrooms, Abba Dabba Rentals, Concrete Saw, Lawn Mower, Stage
20228100	Shop Equip Maint Services	1,000	-	500	(500)	Tool repairs
20228200	Shop Equip Maint Supplies	500	498	500	-	Misc. shop tools and supplies
20229100	Other Equipment Services	3,750	2,751	3,250	(500)	Costs necessary to maintain equipment, Blower, Pressure Washer, Weed Eater, Chainsaw, Mower, Chipper Repair
20229200	Other Equipment Supplies	12,500	6,326	12,500	-	Tennis Nets, Pressure Washer, Electric Chainsaw, Electric Blower, Electric Weed Eater, Mower, Chipper, Pole Saw, EV Batteries/Chargers, Generator
20231300	Uniform Allowance	6,450	4,498	5,200	(1,250)	Safety Boots, Shirts, Polos, Jackets, Hats
20231400	Clothing & Personal Supplies	6,800	4,941	32,225	25,425	Program Participant T-shirts, Staff Shirts
20232100	Custodial Services	103,700	100,573	102,000	(1,700)	Facility Maintenance Services: City Wide Maint, Park Restroom, Facility Cleaning
20232200	Custodial Supplies	21,850	27,661	30,000	8,150	Custodial Products, Cleaning Agents, Trash Bags, Gloves Trash Grabbers and Cleaning Equipment
20233100	Food Services	1,750	1,573	2,000	250	Catering services for employee appreciation
20233200	Food Supplies	5,600	6,303	9,300	3,700	Lunch for Interviews, Afterschool programs, Luncheons
20234200	Kitchen & Dining Supplies	500	523	550	50	Utensils, Napkins, Cups, Plates
20244400	Medical Supplies	7,900	7,831	5,800	(2,100)	First Aid Kits, Ice Packs, Facemasks, Clorox Wipes, Latex Gloves, Cintas (Eye Washing Station)
20250500	Accounting/Financial Services	34,000	16,000	35,500	1,500	FY 2022 Audit (15,000), FY 2023 Audit (15,000), Financial Transaction Report & CAFRA Reports (1,500), MSA Charge (2,000) & State Control Report (1,200)
20250700	Tax/Assess Collection Fees	44,575	39,287	44,575	-	County Property Tax Collection & Disbursement Fee. This will double in FY 23-24-FY 24-25
20254100	Personnel Services	5,750	4,774	5,750	-	Background Checks, Livescans,Fingerprinting, DOJ/Sheriffs, Physicals
20254400	Safety Program Supplies	-	-	125,000	125,000	Reimbursed Expenses. Funds to repair or replace acts of vandalism. Funds to Purchase Memorial Trees and Benches. OSHA & SB198 Compliance, Memorial Bench (3,000), Insurance Proceed (13,200)
20257100	Security Services	200,524	188,087	186,250	(14,274)	Sheriffs Off Duty, FEC Police, Tiger Security
20259100	Other Professional Services	40,856	31,917	49,950	9,094	Express Employment Professionals Service
20281100	Data Processing Services	25,552	16,584	23,694	(1,858)	District Network Manager, Backup Svcs, NDA 1.9% Increase
20281200	Data Processing Supplies	500	(799)	1,500	1,000	Backup Batteries, Minor Repairs for District Computers
20281201	Hardware	9,900	7,166	10,900	1,000	CPU, Laptops, Tablets, Card Swipers, CPU Accessories
20281202	Software	35,560	16,795	50,768	15,208	Subscriptions: Zoom, Adobe, Canva, Microsoft 360, Streamline, When I Work, Workbright, Brightly, Sportsman
20281304	Sales Tax Adjustment	150	-	150	-	This is charged for Sales Tax Board of Equalization
20285100	Recreation Services	230,000	258,376	237,100	7,100	Contractors, Instructors, Rec Guide Design Srvc, 4th of July, SCIP Programs
20285200	Recreation Supplies	70,000	73,179	91,392	21,392	Supplies needed to carry out rec programs & events, New Programs, Pasta Feed Funds (23,416.92)
20285300	Recreation Programs P-S	38,000	22,833	33,775	(4,225)	Teen Program Planning & Development
20287800	Credit Card Fees	500	320	600	100	Credit Card Fees
20288000	Prior Year Service Exp	-	-	-	-	Prior Year Sales Tax Audit - County DOF
20289800	Other Operating Exp Supplies	1,500	2,143	3,750	2,250	Cost of supplies not classified elsewhere. District Meeting Materials, American Flags, Engravings



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20289900	Other Operating Exp Services	53,019	53,815	57,851	4,832	Cost of services not classified elsewhere. Other Part Time Wages: Employment Express for Parks Division, Operating Services, K-Crew
20291500	Compass Access	5,500	5,479	6,780	1,280	Compass Access Fee & Licensing - (5) Licenses
20298300	Surplus Property - ACP	995	995	1,995	1,000	Sac County: Surplus Property Service Fee (Agreement with county)
<b>Total Services &amp; Supplies</b>		<b>1,756,545</b>	<b>1,756,000</b>	<b>2,093,368</b>	<b>336,823</b>	

<b>3000 Taxes/License/Assessments</b>						
30345000	Tax/License/Assessment	2,115	1,839	2,455	340	Property Tax

<b>4000 Capital Improvements</b>						
42420100	Buildings	-	-	-	-	
42420200	Structures & Improvements	1,090,000	379,590	2,021,754	931,754	Empowerment Park Additional Fees (850,000), Empowerment Park Construction Costs (499,127.54), Signage Plan (350,000), Maddox Park Shade (93,500), EO Pickleball Fence (75,000), DO Rear Building Project (70,000), DO Flooring (44,126), Cabinets SCC (40,000)
43430110	Equipment	-	-	-	-	
<b>Sub Total</b>		<b>1,090,000</b>	<b>379,590</b>	<b>2,021,754</b>	<b>931,754</b>	

<b>7000 Contingency Fund</b>						
79790100	Contingency Appropriation	150,000	-	150,000	-	Unplanned Expenses

<b>Total Expenses</b>	<b>6,110,000</b>	<b>4,967,099</b>	<b>7,715,207</b>	<b>1,605,207</b>		
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**Carryover**

<b>Fund Balance</b>	<b>1,071,442</b>	<b>1,071,442</b>	<b>1,615,105</b>	543,663	*Carryover from Revenue & Expenditures	
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\*Carryover from prior year (Flows to summary page)

<b>9000 Property Taxes &amp; Interest</b>						
91910100	Prop Tax Cur Secured	3,260,767	3,433,728	3,508,421	247,654	Apportioned Taxes for Sacramento County
91910200	Prop Tax Cur Unsecured	110,000	122,028	120,845	10,845	Secured Redemption Taxes - Prior Year
91910300	Prop Tax Supplemental	80,000	81,442	75,525	(4,475)	Change in ownership or new construction - 1 time pmt
91910400	Prop Tax Secure Delinquent	23,000	26,709	26,709	3,709	Secured Prop Tax - Late Payments
91910500	Prop Tax Sup Delinquent	6,000	8,870	8,870	2,870	Supplemental Prop Tax - Late Payments
91910600	Prop Tax Unitary	65,000	69,933	65,000	-	Utility Company Taxes
91912000	Prop Tax Redemption	250	107	250	-	Redemption Prop Tax - Really Late Payments
91913000	Prop Tax Prior Unsecured	2,000	1,175	1,500	(500)	Prior Year Unsecured Payments
91914000	Prop Tax Penalties	460	603	560	100	Past Due Payments - 10% penalty
<b>Sub Total</b>		<b>3,547,477</b>	<b>3,744,594</b>	<b>3,807,680</b>	<b>260,203</b>	
93932000	Other Court Fines	1,000	1,205	1,205	205	FEC Ticket Revenue
94941000	Interest Income	30,419	131,613	42,420	12,001	Interest earned on bank deposits, bonds & investments
94941011	Misc Revenue	15,000	21,925	15,000	-	Rebates, Refunds, Reimbursements, Other
94942900	Bldg. Rental Other	25,000	113,851	100,000	75,000	Recreation Rentals, Community Centers, Field & Picnic Rentals
95952200	Homeowner Prop Tax Relief	25,829	24,461	25,829	-	Compensation for Lost Revenue Due to State Homeowner exemption
95953200	Aid County Funds	32,000	27,100	32,000	-	Hazelwood Retention Basin, FY 24-25
95956900	State Aid Other	188,265	182,952	-	(188,265)	Grants
95959700	Federal Tax Credit	1,500	-	1,500	-	Federal Tax Credit
96964600	Recreation Fees	1,120,000	1,036,507	1,100,000	(20,000)	Recreation Classes, Programs, Activities, Sponsorships/Marketing, Special Events. New Programs.
96965700	Development Fees	-	-	850,000	850,000	IMPACT Fees, Quimby Fees
96969000	Lease Property	50,000	52,492	52,000	2,000	Cell Tower Revenue: (1) T-Mobile Cell Tower & (1) Verizon Cell Tower
97973000	Donations	5,000	6,854	6,500	1,500	Coffee Fund, Trusts, Misc Donations
97974000	Insurance Proceeds	30,000	189,194	100,000	70,000	CAPRI Ins Proceeds, HUB - Rentals
97979000	Misc Other Revenue	10,000	20,947	20,000	10,000	Other revenue sources not listed
<b>Sub Total</b>		<b>1,534,013</b>	<b>1,809,100</b>	<b>2,346,454</b>	<b>812,441</b>	
<b>Total Revenue</b>		<b>5,081,490</b>	<b>5,553,694</b>	<b>6,154,134</b>	<b>1,072,644</b>	

<b>Total Revenue + Carryover</b>	<b>6,152,932</b>	<b>6,625,137</b>	<b>7,769,239</b>	<b>1,616,307</b>		
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**Carryover**

<b>Provision to Reserve</b>
<b>54,032</b>



Administration Division							
1000 Salaries & Wages		FY 2024 Adopted	FY 2024 Mid-Year	FY 2024 Available	FY 2025 Proposed	Change	Description
10-1110-00	Full-time Wages	522,741	-	522,741	553,807	31,066	Step Increases, Raises, 2% cola (TBD by Board), 26 pay periods
10-1121-00	Part-time Wages	18,200	-	18,200	20,200	2,000	Seasonal/Part-time Help. New School Programs. SJUSD to reimburse this increase with added revenues.
10-1124-00	Advisory Board Members	12,000	-	12,000	12,000	-	Advisory Board Members
10-1132-00	Time/One Half - OT	750	-	750	750	-	Must be approved OT at 40 hrs per week. FLSA Standard
10-1143-00	Allowances	-	-	-	-	-	Travel & Incidentals (Moved to FT Wages)
10-1152-00	Terminal Pay	14,950	-	14,950	19,200	4,250	Vacation payout to employees separating from District
<b>Total Salaries &amp; Wages</b>		<b>568,641</b>	<b>-</b>	<b>568,641</b>	<b>605,957</b>	<b>37,316</b>	
Employee Benefits							
10-1210-00	Retirement	186,433	-	186,433	191,448	5,015	Annual Salaries x Approved Rates by SCERS
10-1220-00	OASDHI	8,018	-	8,018	8,497	479	Fluxuates based on all wages
10-1230-00	Medical Insurance	113,555	-	113,555	129,557	16,002	Medical/Health Insurance
10-1230-02	Dental Insurance	32,844	-	32,844	32,844	-	Dental Insurance, Delta Dental
10-1230-03	Life Insurance	420	-	420	420	-	Life Insurance + Supplemental
10-1230-04	Vision Insurance	827	-	827	1,515	688	Vision, VSP
10-1241-00	Workers Comp	1,693	-	1,693	1,819	126	Industry Rates Adopted by CAPRI/JPA
10-1251-00	Unemployment Ins	5,037	-	5,037	5,278	241	Fluxuates based on all wages
<b>Total Employee Benefits</b>		<b>348,827</b>	<b>-</b>	<b>348,827</b>	<b>371,380</b>	<b>22,553</b>	
<b>Total Salaries &amp; Benefits</b>		<b>917,468</b>	<b>-</b>	<b>917,468</b>	<b>977,337</b>	<b>59,869</b>	

2000 Service & Supply		FY 2024 Adopted	FY 2024 Mid-Year	FY 2024 Available	FY 2025 Proposed	Change	Description
20-2005-00	Advertising	1,000	175	825	1,000	-	Advertising Announcements, Job postings
20-2021-00	Books, Periodicals, Subscriptions Srvc	375	178	197	385	10	Newspapers, Sac Bee Subscription (385)
20-2022-00	Books, Periodicals, Supplies	150	-	150	150	-	Educational Resources and Manuals. Permanent Books.
20-2029-00	Business/Conference	4,400	5,781	(1,381)	6,417	2,017	Training, Classes, Seminars, (6) CPRS (3,510), (2) CSDA (2,907), NRPA, CARPD, reg/mileage/hotel/meal
20-2035-00	Education & Training Services	3,000	1,417	1,583	4,000	1,000	Board Member & Staff AB1825 Sexual Harassment & AB1234 Ethics Training/CPRS Workshops and Finance Acct Training/CSDA Training, Finance Trainings (500)
20-2036-00	Education & Training Supplies	500	-	500	500	-	Textbooks & Training Materials
20-2039-00	Employee Transportation	800	198	602	950	150	Mileage Reimbursements - District Business
20-2051-00	Insurance - Liability	139,774	135,869	3,905	191,395	51,621	CAPRI (General Liability, Auto, Prop) (182,395), CIMA Volunteer Ins, Hub Int'l (lia/rent ins for Community Centers) Increased 6%
20-2061-00	Memberships	7,000	3,390	3,610	7,955	955	NRPA (1,150), CPRS (550)+(330), CARPD (3,250), CSDA (1,925) CAPRCBM (250) Carmichael Chamber (200) SAHRA (150), Amazon (150)
20-2076-00	Office Supplies	5,800	2,006	3,794	5,800	-	Paper, Paper Clips, Staples, Pens, Toner
20-2081-00	Postage Services	1,500	397	1,103	1,500	-	Postage, Stamps
20-2171-00	Rents/Leases Real Property	500	-	500	-	(500)	Rent for classrooms and buildings for classes
20-2085-00	Printing Services	9,901	5,948	3,953	13,502	3,601	Color & B&W Prints/Copies for DO, GCC & SCC, Business cards
20-2197-00	Telephone Services	55,050	17,861	37,189	62,050	7,000	Allstream (2,550), Consolidated Communications Phone & Internet (53,817)
20-2227-00	Cellphone	9,070	4,463	4,607	11,130	2,060	T-Mobile Cellphone (8,280) for District Business,(5) employee reimbursements
20-2262-00	Office Equip Supplies	4,000	2,297	1,703	5,000	1,000	Ergo-desks, Office Furniture, Scanner, Tables. Christina Desk (350), Nicole Office Chair (200)
20-2265-00	Inventoriable Equipment	-	-	-	-	-	Inventoriable Equipment
20-2275-00	Rents/Leases Equipment	4,675	2,179	2,496	4,985	310	Xerox copier DO, GCC & SCC
20-2314-00	Clothing	650	-	650	1,250	600	Staff Uniforms (5)
20-2331-00	Food Services	250	238	12	500	250	Lunch for District Interviews
20-2332-00	Food Supply	500	123	377	500	-	Food Supplies
20-2342-00	Kitchen Supplies	150	-	150	150	-	Utensils, Napkins, Cups, Plates
20-2444-00	Medical Supplies	-	-	-	-	-	Moved to Parks Budget
20-2505-00	Accounting/Financial Svcs	34,000	-	34,000	35,500	1,500	FY 2022 Audit (15,000), FY 2023 Audit (15,000), Financial Transaction Report & CAFRA Reports (1,500), MSA Charge (2,000) & State Control Report (1,200)
20-2507-00	Tax/Assessment Collection	44,575	-	44,575	44,575	-	County Property Tax /Assessment Collection & Disbursement
20-2541-00	Personnel Services	5,750	2,118	3,632	5,750	-	Livescans. Fingerprinting. DOJ/Sheriffs. Physicals for all Divisions
20-2591-00	Other Professional Services	4,000	-	4,000	4,950	950	Consulting, land negotiation svcs, employment svcs, Express Pros
20-2811-00	Data Processing Services	25,552	6,675	18,877	23,694	(1,858)	NDA - IT Maintenance Service 1.9% increase
20-2812-00	Data Processing Supplies	500	1,245	(745)	1,500	1,000	Backup Batteries, Minor repairs
20-2812-01	Hardware	1,500	306	1,194	2,500	1,000	CPUs (3), Laptops (2), firewalls (3), Tablets, Computer Accessories (3rd rotation)
20-2812-02	Software	23,900	3,881	20,019	39,108	15,208	Subscriptions: Zoom (365), (3) Adobe (720), Microsoft 360 (3,905), Peak Software (5,008) 24-25, Peak Software (5,900) 25-26, Workbright (5,160), Streamline (3,250), Fortinet (800), Fortinet (4,000), Bamboo (10,000)
20-2813-04	Sales Tax - Board of Equalization	150	-	150	150	-	Sales Tax BOE
20-2878-00	Credit Card Fees	500	243	257	600	100	Credit Card Fees



20-2882-00	Prior Year Service Expenditure	-	-	-	-	-	Prior Year Sales Tax Audit
20-2898-00	Other Operating Exp Supplies	550	-	550	650	100	Cost of supplies not classified elsewhere, (District Meeting Materials)
20-2899-00	Other Operating Exp Services	6,001	-	6,001	5,501	(500)	Cost of services not classified elsewhere, Shredding, (Miscellaneous Operating Services) Express Pros Wages
20-2915-00	COMPASS	5,500	5,479	21	6,780	1,280	Compass Access Fee & Licensing - (5) Licenses
20-2983-00	Surplus Property - ACP	995	498	497	1,995	1,000	Sac County: Surplus Property Service Fee (Agreement with county)
<b>Total Services &amp; Supplies</b>		<b>402,518</b>	<b>202,964</b>	<b>199,554</b>	<b>492,372</b>	<b>88,854</b>	

<b>3000 Taxes/License/Assessments</b>							
30-3450-00	Tax/License/Assessment	2,115	1,839	276	2,455	340	Sacramento County Property Taxes

<b>7000 Contingency Fund</b>							
79-7901-00	Contingency Approved	150,000	-	150,000	150,000	-	Unplanned Expenses

<b>Admin Grand Total</b>		<b>1,472,101</b>	<b>204,803</b>	<b>1,267,298</b>	<b>1,622,163</b>	<b>149,062</b>	
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Recreation Division						
1000 Salaries & Wages	FY 2024 Adopted	FY 2024 Mid-Year	FY 2024 Available	FY 2025 Proposed	Change	Description
10-1110-00 Full-time Wages	420,495	-	420,495	449,359	28,864	Step Increases
10-1121-00 Part-time Wages	620,031	-	620,031	804,954	184,923	Seasonal help for Programs. Extra 80k from new programs.
<b>Sub Total Salaries</b>	<b>1,040,526</b>	<b>-</b>	<b>1,040,526</b>	<b>1,254,313</b>	<b>213,787</b>	
Employee Benefits						
10-1210-00 Retirement	139,546	-	139,546	144,349	4,803	2% Increase in Contribution Rates & Salary Steps
10-1220-00 OASDHI - Emplr Cost	15,088	-	15,088	18,188	3,100	Fluxuates based on all wages
10-1230-00 Medical Insurance	113,555	-	113,555	129,557	16,002	Decrease due to staff taking single supplement
10-1241-00 Workers Comp	25,516	-	25,516	30,347	4,831	Industry Rates Adopted by CAPRI/JPA
10-1251-00 State Unemployment	10,405	-	10,405	12,543	-	Summer Hires & Canceled Programs
<b>Sub Total Benefits</b>	<b>304,110</b>	<b>-</b>	<b>304,110</b>	<b>334,984</b>	<b>30,874</b>	
<b>Total Salaries &amp; Benefits</b>	<b>1,344,636</b>	<b>-</b>	<b>1,344,636</b>	<b>1,589,297</b>	<b>244,661</b>	

2000 Service & Supply	FY 2024 Adopted	FY 2024 Mid-Year	FY 2024 Available	FY 2025 Proposed	Change	Description
20-2005-00 Advertising/Marketing	3,000	2,574	426	3,500	500	Ads, Banners, Job Postings, Social Media, Banners
20-2021-00 Books & Periodicals Services	-	-	-	-	-	Subscriptions to magazines & newspapers
20-2029-00 Business/Conference	3,000	2,327	673	4,500	1,500	Business Conferences. CPRS, CSDA, NRPA, CARPD
20-2035-00 Education & Training Services	700	809	(109)	1,000	300	Local Training, Seminars & Skill Development
20-2036-00 Education & Training Supplies	-	-	-	-	-	Textbooks & Training Materials
20-2039-00 Employee Transportation	2,000	846	1,154	2,500	500	Mileage Reimbursements - District Business
20-2061-00 Memberships	3,300	1,695	1,605	3,500	200	CPRS, Kiwanis Club, Arden Arcade Rotary
20-2065-00 Photo Services	250	41	209	250	-	Cost to Develop Photos
20-2066-00 Photo Supplies	400	-	400	200	(200)	Cost of photo supplies; rechargeable batteries, frames, print material
20-2081-00 Postage	15,250	-	15,250	16,000	750	Postage, Stamps for Rec Guide
20-2085-00 Printing Services	30,000	5,147	24,853	30,000	-	Flyers, Registration Forms, Business Cards, Copier Printing, Rec Guide
20-2171-00 Rents & Leases Real Property	17,100	13,470	3,630	24,580	7,480	Rent for Preschool (12,000), Classrooms, Field Gym Pool (SJUSD) (4,100)
20-2185-00 Permit Charges	1,500	895	605	1,750	250	Permits & Licenses; ASCAP (1,000)
20-2275-00 Rents & Leases Equipment	8,850	6,239	2,611	11,100	2,250	Extra Events, Stage Rental, Bounce House, Dunk Tank, Movie Screen, Water Slide
20-2314-00 Clothing Personal Supplies	6,150	2,998	3,152	30,975	24,825	Program participant t-shirts, staff shirts, jerseys
20-2331-00 Food Services	1,500	1,335	165	1,500	-	Catering services for office, employee appreciation
20-2332-00 Food Supplies	5,100	6,139	(1,039)	8,800	3,700	Afterschool Programs Luncheons, Vol. Luncheons, Jr. Leader Training, staff meals
20-2342-00 Kitchen/Dinning Supplies	350	101	249	400	50	Utensils, Napkins, Cups, Plates - Special Events & Programs
20-2444-00 Medical Supplies	1,100	449	651	800	(300)	Camp Programs First Aid Supplies
20-2541-00 Personnel Service - Fingerprint	-	-	-	-	-	Livescans. Fingerprinting. DOJ/Sheriffs. (See Admin Budget)
20-2591-00 Other Professional Services	1,200	-	1,200	1,500	300	Consulting, property mgmt., land negotiation services
20-2812-02 Software	6,160	947	5,213	6,160	-	Adobe (185), Canva (250), When I Work (855), Constant Contact (1,500), Brightwheel (3,370)
20-2851-00 Recreation Services	230,000	120,746	109,254	237,100	7,100	Contractors, Instructors, Rec Guide Design Svc, 4th of July, SCIP Programs
20-2852-00 Recreation Supplies	70,000	28,508	41,492	91,392	21,392	Supplies needed to carry out rec programs & events, New Programs, Pasta Feed Funds (23,416.92)
20-2853-00 Recreation Services - Teens	38,000	14,037	23,963	33,775	(4,225)	Teen Program Planning & Development
20-2898-00 Other Operating Exp Supplies	600	-	600	600	-	Cost of supplies not classified elsewhere. District Meeting Materials. Engravings
20-2899-00 Other Operating Exp Services	3,550	782	2,768	4,000	450	Cost of services not classified elsewhere. Miscellaneous Operating Services, All Things K Crew
<b>Total Services &amp; Supplies</b>	<b>449,060</b>	<b>210,086</b>	<b>238,974</b>	<b>515,882</b>	<b>66,822</b>	

<b>Rec Grand Total</b>	<b>1,793,696</b>	<b>210,086</b>	<b>1,583,610</b>	<b>2,105,179</b>	<b>311,483</b>	
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Parks Division						
Commitment Item	FY 2024 Adopted	FY 2024 Mid-Year	FY 2024 Available	FY 2025 Proposed	Change	Description
10-1110-00 Full-time Employees	487,807	-	487,807	499,728	11,921	Step Increases
10-1121-00 Part-time / Seasonal Help	31,591	-	31,591	32,148	557	Minimum Wage Increase and Additional Help for Summer
<b>Sub Total Salaries</b>	<b>519,398</b>	<b>-</b>	<b>519,398</b>	<b>531,876</b>	<b>12,478</b>	
<b>Employee Benefits</b>						
10-1210-00 Retirement	162,402	-	162,402	161,162	(1,240)	Annual Salaries Rates by SCERS
10-1220-00 OASDHI - Emplr Cost	7,531	-	7,531	7,712	181	
10-1230-00 Medical Insurance	113,554	-	113,554	129,557	16,003	Decrease due to staff taking single supplement
10-1241-00 Workers Comp	41,157	-	41,157	42,372	1,215	Industry Rates Adopted by CAPRI/JPA
10-1251-00 State Unemployment	5,194	-	5,194	5,319	125	Fluxuates based on all wages
<b>Sub Total Benefits</b>	<b>329,838</b>	<b>-</b>	<b>329,838</b>	<b>346,122</b>	<b>16,284</b>	
<b>Total Salaries &amp; Benefits</b>	<b>849,236</b>	<b>-</b>	<b>849,236</b>	<b>877,998</b>	<b>28,762</b>	

2000 Services & Supplies		FY 2024 Adopted	FY 2024 Mid-Year	FY 2024 Available	FY 2025 Proposed	Change	Description
20-2005-00	Adv & Legal Notices	625	529	96	725	100	Custodial Services RFP (500), Seasonal park worker advertisement (125)
20-2021-00	Books & Periodicals Supplies	-	-	-	-	-	Reference materials
20-2029-00	Business/Conference	2,600	170	2,430	7,400	4,800	CPRS Conf (2,700) Park Expo (500), CAPRI (600), Fall Forum (200), Extra Conferences (2,400)
20-2035-00	Education & Training Srvc	6,300	3,568	2,732	9,000	2,700	CPRS Maint Mgmt School Dan (3,000), Playground Saftey Course (2,000), Playing Field Maint Academy (200), PAPA Cert (1,200), NRPA Aquatics Cert (650), Irrigation Audit Lic (1,100), Qwell Cert (100), Backflow Cert (900), Cal Line Chipper Training (100)
20-2039-00	Employee Transportation	334	-	334	334	-	Mileage Reimbursements, Tolls, Parking
20-2061-00	Memberships	1,550	-	1,550	2,300	750	Irrigation Assoc (900), National Park & Rec Assoc (150), Pesticide PAPA (250), Irrigation Auditor (300), CPRS (300), DPR (150), Backflow Inspector (250), Amazon Prime (200)
20-2111-00	Bldg. Maintenance Srvc	16,000	10,360	5,640	35,000	19,000	Security Alarm Monitor (3,000), Fire Alarm (3,000) HVAC Repairs, Locksmith (2,000), Sac Metro Fire Inspection Preschool, Pest Control Indoor Bldg (3,500), GCC Replacement Doors (9,000)
20-2112-00	Bldg. Maintenance Sup	7,800	8,968	(1,168)	13,850	6,050	Hardware (Nuts, Bolts), Lightbulbs (1,500), Sanitizer, Keys (1,500), Batteries, Other Maint Supply
20-2122-00	Chemical Supplies	3,600	1,457	2,143	3,600	-	Splash Pad Maintenance/Water Quality/Chlorine/Test Kits
20-2131-00	Electrical Maintenance Srvc	2,000	688	1,312	3,500	1,500	Electrician, Cabling and Connectivity for Facilities & Lights.
20-2132-00	Electrical Maintenance Sup	2,750	119	2,631	2,700	(50)	Electrical Wire, Cables, Extension Cords, Electrical Equip. Outdoor lightbulbs.
20-2141-00	Land Improvement Services	52,000	10,317	41,683	44,000	(8,000)	Repairs to Park Infrastructure, Tree Trimming Removal Treatment, Turf, Pest Control Outdoor, Playground Replacement, Fence Replacement, Concrete Shavings, Spray Olive Trees
20-2142-00	Land Improvement Supplies	42,400	19,752	22,648	45,950	3,550	Supplies for maintaining parks. Signs, Locks, Outdoor Trash Cans/Bags, Fertilizer, Benches (3,750), Pickleball Benches (2600), Tree Purchase, Sand, Gravel, Bark, Signs, Drinking Fountains Repair & Replace, Playground Suppl
20-2151-00	Mech Sys Maintenance Srvc	18,000	10,394	7,606	23,150	5,150	A/C, HVAC, Spraypark UV (7,000), Water heater, IES, Annual Fire Extinguisher Maint Equip attached to bldgs
20-2152-00	Mech Sys Maintenance Sup	3,400	-	3,400	3,800	400	Belts, Blowers, Chipper blades, Chainsaw, A/C, HVAC, Water heater. (Equip attached to bldgs)
20-2161-00	Painting Services	2,000	81	1,919	2,000	-	Professional Painters for Area Projects
20-2162-00	Painting Supplies	3,500	220	3,280	2,000	(1,500)	Supplies for paint jobs, graphite remover
20-2167-00	Plumbing Maintenance Srvc	12,210	20,404	(8,194)	17,500	5,290	Professional Plumbers and Services, Roto Rooter
20-2168-00	Plumbing Maintenance Sup	20,500	17,936	2,564	30,000	9,500	Plumbing tools, equipment for maintenance, backflow
20-2185-00	Permit Charges	1,500	119	1,381	2,505	1,005	Permits & Licenses. Splash Pad, Health Permit (410)
20-2191-00	Electricity	88,000	54,673	33,327	92,000	4,000	SMUD, Electricity for Bldg & Park Lights
20-2192-00	Natural Gas	11,000	1,016	9,984	10,500	(500)	PG&E for District Office, GCC, SCC, Shop - 10% increase
20-2193-00	Refuse Collection & Disposal	60,000	31,252	28,748	66,500	6,500	Monthly Garbage Collection & Disposal, Republic Services, Atlas, Rivers & Mounts, Sac Co Refuse
20-2195-00	Sewage Disposal	12,000	5,102	6,898	10,500	(1,500)	Sacramento County Utilities. Add 10% increase
20-2205-00	Auto Maintenance Services	14,000	6,392	7,608	10,000	(4,000)	Standard Maintenance for Fleet, Rec Ford Transit Repair
20-2206-00	Auto Maintenance Supplies	5,100	1,418	3,682	3,000	(2,100)	Basic Supplies for Fleet
20-2226-00	Expendable Tools	3,600	184	3,416	3,600	-	Hand Tools, Shovels, Rakes, Barhein, 1 year life or less
20-2236-00	Fuel/Lubricants	43,250	17,790	25,460	42,000	(1,250)	Gas for Vehicles
20-2265-00	Inventoriable Equipment	8,500	13,114	(4,614)	10,000	1,500	New Ice Machine for Ashton Park, Tables, Chairs GCC
20-2275-00	Rents & Leases Equipment	10,000	578	9,422	9,250	(750)	Torro Dingo, Boom Lift, Trencher, Stump Grinder, Porta Potty, Abba Dabba Rental, Lawn Mower, Concrete Saw
20-2281-00	Shop Equip Maint Svc	1,000	-	1,000	500	(500)	Tool repairs
20-2282-00	Shop Equip Maint Sup	500	-	500	500	-	Misc. shop tools and supplies
20-2291-00	Other Equip Services	3,750	769	2,981	3,250	(500)	Costs necessary to maintain District equipment
20-2292-00	Other Equip Supplies	12,500	4,486	8,014	12,500	-	Tennis Nets, Pressure Washer, Electric Chainsaw, Electric Blower, Electric Weed Eater, Mower, Chipper, Pole Saw, EV Batteries/Chargers, Generator
20-2313-00	Uniform Allowance	6,450	2,493	3,957	5,200	(1,250)	Staff Boots, Work Gloves, Shirts, Polos, Jackets, Hats
20-2321-00	Custodial Services	103,700	46,539	57,161	102,000	(1,700)	City Wide, Towel Service
20-2322-00	Custodial Supplies	21,850	16,736	5,114	30,000	8,150	City Wide, Paper Products, Indoor Trash Bags





Commitment Item		FY 2024 Adopted	FY 2024 Mid-Year	FY 2024 Available	FY 2025 Proposed	Change	Description
20-2444-00	Medical Supplies	6,800	2,890	3,910	5,000	(1,800)	Mission Linen-First Aide Kits, PPE, Cintas-Eye Washing Station, Latex Gloves, Masks
20-2544-00	Safety Program Supplies	-	-	-	125,000	-	Reimbursed Expenses. Funds to repair or replace acts of vandalism. Funds to Purchase Memorial Trees and Benches. OSHA & SB198 Compliance, Memorial Bench (3,000), Insurance Proceed (13,200)
20-2571-00	Security Service	200,524	91,815	108,709	186,250	(14,274)	Sheriff's Off-Duty, Tiger & FEC (9,112) From Previous FY
20-2591-00	Other Professional Svcs	35,656	13,094	22,562	43,500	7,844	Express Employment Professionals Services (Does not include wages paid)
202812-01	Hardware	8,400	6,735	1,665	8,400	-	3 Computers, 2 Laptops
202812-02	Software	5,500	180	5,320	5,500	-	Software programs for irrigation-1AND1 (500), Brightly (5,000)
20-2898-00	Other Operating Supplies	350	1,887	(1,537)	2,500	2,150	Cost of supplies not listed elsewhere
20-2899-00	Other Operating Services	43,468	21,709	21,759	48,350	4,882	Cost of Services not listed elsewhere. Part time wages for Parks, Express Employment Pros (48,350)
<b>Total Services &amp; Supplies</b>		<b>904,967</b>	<b>445,932</b>	<b>459,035</b>	<b>1,085,114</b>	<b>55,147</b>	

4000 Capital Improvement - Fixed Assets							
42-4201-00	Buildings	-	-	-	-	-	
42-4202-00	Structures	1,090,000	248,118	841,882	2,021,754	931,754	Empowerment Park Additional Fees (850,000), Empowerment Park Construction Costs (499,127.54), Signage Plan (350,000), Maddox Park Shade (93,500), EO Pickleball Fence (75,000), DO Rear Building Project (70,000), DO Flooring (44,126), Cabinets SCC (40,000)
43-4301-10	Equipment	-	-	-	-	-	
<b>Total Fixed Assets</b>		<b>1,090,000</b>	<b>248,118</b>	<b>841,882</b>	<b>2,021,754</b>	<b>931,754</b>	

<b>Parks Grand Total</b>		<b>2,844,203</b>	<b>694,049</b>	<b>2,150,154</b>	<b>3,984,865</b>	<b>1,015,662</b>	
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