



**General Fund Budget - 336A
Summary**

Mission Oaks Rec Park District
Budget No: 9336100

CARRYOVER	FY 2023 Approved	FY 2023 Final	FY 2024 Proposed
Carryover	1,139,602	1,139,602	1,071,441

REVENUE	FY 2023 Approved	FY 2023 Final	FY 2024 Proposed
Property Taxes & Interest	3,435,124	3,632,639	3,577,896
Rec Services/Rental & Cell Tower	795,000	950,742	1,196,000
IMPACT Fee/Reserve/Misc. Other	694,342	446,705	307,594
SUBTOTAL	4,924,466	5,030,086	5,081,490

TOTAL CARRYOVER + REVENUE	6,064,068	6,169,688	6,152,931
	Revenue Carryover	105,620	

EXPENDITURES	FY 2023 Approved	FY 2023 Final	FY 2024 Proposed
Salaries & Employee Benefits	2,760,711	2,739,813	3,094,989
Services, Supplies, Prop Taxes	1,606,088	1,491,033	1,683,660
Contingency	150,000	-	150,000
Capital Improvements	2,044,437	1,364,569	1,165,000
TOTAL EXPENDITURES	6,561,236	5,595,415	6,093,649
	Expense Carryover	965,821	

FY 22-23 Reserve Balance	1,647,308
Addition to Reserve	59,282
FY 23-24 Reserve Balance	1,706,590

*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 around \$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
Budget No: 9336100**

Account Number	Account Title	FY 2023 Approved	FY 2023 Mid-Year	FY 2023 Final	FY 2024 Proposed	2023 Appr Less 2024 Pro	Detailed description of what is budgeted in each account AND an explanation of changes
1000 Salaries & Employee Benefits							
10111000	Full-time Wages	1,419,481	753,090	1,365,944	1,420,284	802	Step Increases, 3% cola (TBD by Board), 26 pay periods
10112100	Part-time Wages	393,905	296,859	464,278	669,822	275,917	Seasonal/Part-time Help. New School Programs. SJUSD to reimburse this increase with added revenues.
10112400	Advisory Board Members	10,000	1,450	3,050	12,000	2,000	Advisory Board Members
10113200	Time/One Half - OT	750	48	48	750	-	Must be approved OT at 40 hrs per week. FLSA Standard
10114300	Allowances	-	1,000	1,000	-	-	Travel & Incidentals (Moved to FT Wages)
10115200	Terminal Pay	14,950	-	17,148	14,950	-	Vacation payout for employees separating from District
	Salaries	1,839,086	1,052,447	1,851,468	2,117,805	278,719	
10121000	Retirement - SCERS	496,570	262,529	471,840	483,685	(12,884)	Retirement benefits
10122000	OASDHI - Employer Cost	26,439	14,481	25,451	30,437	3,998	Seasonal/Part-time Help
10123000	Medical Ins - Employer Cost	290,266	152,093	292,973	340,664	50,398	Medical Insurance. HMO Programs w/ Vision
10123002	Dental Ins - Employer Cost	29,862	14,337	26,310	32,844	2,982	Delta Dental Insurance, 10% increase
10123003	Life Ins - Employer Cost	353	112	204	420	67	Group Life Insurance
10123004	Vision Ins - Employer Cost	508	272	506	827	319	Vision Service Plan (VSP)
10124100	Workers Comp Insurance	59,862	62,037	62,037	67,803	7,941	CAPRI Annual Payment
10125100	SUI - Employer Cost	17,765	4,588	9,025	20,503	2,738	Based on State CA Rate Adjustments
	Benefits	921,624	510,449	888,345	977,184	55,559	
	Total Salaries & Emp Benefits	2,760,711	1,562,896	2,739,813	3,094,989	334,278	

2000 Services and Supplies							
20200500	Advertising/Marketing	4,150	2,113	5,149	4,625	475	Ads, Banners, Job Announcements, Marketing Website
20202100	Books/News Subscription Svc	375	145	319	375	-	Newspaper & Magazine Subscriptions/Sac Bee
20202200	Books/News Subscription Sup	300	15	15	150	(150)	Educational Resources and Manuals. Permanent Books
20202900	Business & Conference Exp	5,400	5,455	7,141	10,000	4,600	Travel for Training, & attending classes, seminars; gas, rental car, meals, lodging, conference registration, bridge tolls, bus fare, CPRS, CSDA, NRPA, CARPD
20203500	Education & Training Svcs	10,000	795	3,241	10,000	-	Training, Tuition, Seminars, Webinars & Skill Development. (Park Expo)
20203600	Education & Training Sup	500	-	-	500	-	Textbooks & other training materials
20203900	Employee Transportation	4,000	1,044	2,074	3,134	(866)	Mileage reimbursements for the use of employees personal vehicle - District Business. Bridge Tolls
20205100	Insurance Liability	133,750	128,521	130,236	139,775	6,025	CAPRI Liability, HUB, Volunteer Insurances, CIMA
20206100	Membership Dues	11,575	3,981	7,249	11,850	275	CPRS, CSDA, NRPA, CARPD, CEA, CAPRCBM, CAPRI, Tree Foundation, Urban Creeks, Irrigation Assoc. Carmichael Chamber & Kiwanis Club, Arden Arcade Rotary
20206500	Photo & Film Services	240	10	10	250	10	Cost of photo services
20206600	Photo & Film Supplies	100	-	-	400	300	Cost of photo supplies; frames, print material
20207600	Office Supplies	5,000	1,304	2,713	5,800	800	Cost of supplies used in normal office operations, paper, tape, binders, toner, ink
20208100	Postage	14,000	313	13,050	16,750	2,750	USPS, UPS, Fed Ex, Stamps, Postage for Rec Guide
20208500	Printing Services	34,925	7,693	26,624	39,900	4,975	Brochure, Flyers, Registration Forms, Business Cards, Copies-Encompass
20211100	Bldg. Maintenance Services	16,250	1,935	2,686	16,000	(250)	Cost of services to maintain the useful life of buildings, not resulting in improvement or betterment, Locksmith, Sac Metro Fire Inspections (Preschool)
20211200	Bldg. Maintenance Supplies	7,000	4,754	5,966	7,800	800	Cost of Supplies to maintain the useful life of buildings; Carpentry, Maintenance Supplies, Keys
20212200	Chemical Supplies	2,500	1,496	3,445	3,600	1,100	Water treatment chemicals. Splash Pad Maintenance/Water Quality
20213100	Elect Maintenance Services	2,000	800	800	2,000	-	Cabling and Connectivity for Facilities & Lights
20213200	Elect Maintenance Supplies	1,500	1,672	1,672	2,750	1,250	Electrical Wire, Cords, Cables, Tubing, Electrical Equipment
20214100	Land Improvement Services	35,825	14,841	87,850	32,000	(3,825)	Repairs to park infrastructure, Turf, Benches, Signs, Picnic Areas, Water Fountains, Pest Control, Tree Service, Gutters
20214200	Land Improvement Supplies	48,450	33,646	43,715	42,400	(6,050)	Supplies for maintaining the useful life of parks & land improvements; cement, asphalt, sand, gravel, caution tape. This account is less than the previous year due to a return in regular spending.
20215100	Mech Systems Services	12,000	13,088	18,329	18,000	6,000	Cost of services to maintain equip attached to buildings: A/C, HVAC, Heater, Water Heater, IES
20215200	Mech Systems Supplies	4,000	-	28	3,400	(600)	Cost of supplies to maintain & extend the useful life of equip attached to buildings: A/C, HVAC, Heater, Water Heater
20216100	Painting Services	2,600	-	-	2,000	(600)	Professional Painters for Area Projects
20216200	Painting Supplies	2,500	389	1,048	3,500	1,000	Supplies for paint jobs
20216700	Plumbing Services	10,000	17,062	18,922	12,210	2,210	Professional Plumbers and Services. Roto-Rooter.



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Detail**

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Account Number	Account Title	FY 2023 Approved	FY 2023 Mid-Year	FY 2023 Final	FY 2024 Proposed	2023 Appr Less 2024 Pro	Detailed description of what is budgeted in each account AND an explanation of changes
20216800	Plumbing Supplies	20,000	11,769	18,767	20,500	500	Plumbing Supplies for light maintenance
20217100	Rents & Leases Real Property	14,500	9,920	18,670	17,600	3,100	Rent for Preschool, Classrooms, Field, Gym (SJUSD)
20218500	Permit Charges	2,910	882	1,399	3,000	90	Permits & Licenses, ASCAP
20219100	Electricity	79,000	46,686	70,732	88,000	9,000	SMUD, Electricity for Buildings and Park Lights
20219200	Natural Gas	10,000	2,265	17,358	11,000	1,000	PG&E for District Office, MOCC, Swanston, Shop
20219300	Refuse Collect/Disposal Svc	48,150	33,374	57,946	60,000	11,850	Monthly Garbage Collection & Disposal
20219500	Sewage Disposal	11,575	6,310	12,306	12,000	425	Sacramento County Utilities
20219700	Telephone Services	59,000	23,955	47,610	55,050	(3,950)	Allstream, Consolidated Commnications Phone & Internet
20220500	Auto Maintenance Services	7,000	7,534	8,553	14,000	7,000	Standard Maintenance for Fleet
20220600	Auto Maintenance Supplies	3,000	2,002	3,416	5,100	2,100	Basic Supplies for Fleet
20222600	Expendable Tools	2,000	1,227	1,378	3,600	1,600	Tools of Minor Value. Easily replaced. Brooms, Rakes, Axe, Barhein, one year life of less
20222700	Cellphone	9,000	2,649	6,227	9,070	70	T-Mobile and Reimbursements
20223600	Fuel & Lubricants	33,150	18,830	31,219	33,250	100	District Fleet, Van Trips, ASA Shuttle, & Irrigation Van - Price Increase
20226200	Office Equipment Maint Sup	3,800	323	970	4,000	200	Backup Batteries, Ergo-Desk, Office Chair
20226500	Inventoriable Equipment	49,000	16,465	17,739	8,500	(40,500)	Ice Machine (GCC), This account is less than the prior year due to a return in regular spending.
20227500	Rents & Leases Equipment	16,730	9,339	15,993	23,525	6,795	Copiers for DO, Swanston, Gibbons, Torro Dingo, Trencher, Boom Lift, Stump Grinder, Abba Dabba Rentals, Lawn Mower, Stage
20228100	Shop Equip Maint Svcs	500	-	-	1,000	500	Tool repairs
20228200	Shop Equip Maint Supply	100	651	651	500	400	Misc. shop tools and supplies
20229100	Other Equipment Services	1,000	1,104	1,281	3,750	2,750	Costs necessary to maintain office equipment
20229200	Other Equipment Supplies	3,000	6,866	7,356	12,500	9,500	Tennis Nets, Pressure Washer, Electric Chainsaw, Electric Blower, Electric Weed Eater, Mower, Chipper, Pole Saw, Misc. Supplies Not Identified
20231300	Uniform Allowance	2,200	2,874	3,580	6,450	4,250	Safety Boots
20231400	Clothing & Personal Sup	6,500	1,362	2,990	6,800	300	Program Participant T-shirts, Staff Shirts
20232100	Custodial Services	82,700	41,394	78,324	88,700	6,000	Park Restroom, Facility Cleaning, City Wide Maintenance, Towel Service
20232200	Custodial Supplies	25,450	10,321	20,565	21,850	(3,600)	Paper Products, Cleaning Agents, Trash Bags, Gloves and Cleaning Equipment
20233100	Food Service	3,000	-	145	1,750	(1,250)	Catering services for office celebrations, employee appreciation, afterschool luncheons.
20233200	Food Supplies	6,000	4,179	5,893	5,600	(400)	First Choice Coffee Service
20234200	Kitchen & Dining Supplies	500	322	547	500	-	Utensils, Napkins, Cups, Plates
20244400	Medical Supplies	7,400	2,498	5,603	7,900	500	1st Aid Supplies, Ice Pack, Cintas (Eye Washing Station)
20250500	Accounting/Financial Svcs	31,400	9,660	20,320	34,000	2,600	FY 2021 Audit (\$15,000), FY 2022 Audit (\$15,000), Financial Transaction Report & CAFRA Reports, MSA Charge (\$2,000) & State Control Report (\$700)
20250700	Tax/Assess Collection Fees	42,575	-	33,815	44,575	2,000	County Property Tax Collection & Disbursement Fee. This will double in FY 23-24, FY 24-25
20254100	Personnel Services	5,000	2,551	4,781	5,750	750	Livescans and Fingerprinting. DOJ/Sheriffs. Physicals
20254400	Safety Program Supplies	-	-	-	-	-	OSHA & SB198 Compliance, Safety Committee
20257100	Security Service	206,000	106,886	210,810	200,524	(5,476)	Sheriffs Off Duty/FEC Police/Tiger Security/Alarm Sys
20259100	Other Professional Services	35,375	4,630	15,011	40,856	5,481	Express Employment Professionals
20281100	Data Processing Services	30,000	8,552	21,974	25,552	(4,448)	District Network Manager, Backup Svcs, NDA
20281200	Data Processing Supplies	1,000	-	-	500	(500)	Backup Batteries, Minor Repairs for District Computers
20281201	Hardware	9,800	9,014	13,988	9,900	100	CPU, Laptops, Tablets, Card Swipers, CPU Accessories
20281202	Software	29,261	14,951	37,305	35,560	6,299	Subscriptions: Zoom, Adobe, Canva, Microsoft 360, Streamline, When I Work, Workbright, Brightly, Sportsman, New Time Keeping Software
20281304	Sales Tax Adjustment	300	-	-	150	(150)	This is charged for Sales Tax Board of Equalization
20285100	Recreation Services	245,000	78,789	205,297	230,000	(15,000)	Contractors, Instructors, Rec Guide Design Svc, SCIP Programs
20285200	Recreation Supplies	30,000	12,719	32,699	70,000	40,000	Supplies needed to carry out rec programs & events. New Prog
20285300	Recreation Programs P-S	35,000	10,772	23,307	38,000	3,000	Teen Program Planning & Development
20287800	Credit Card Fees	600	73	131	500	(100)	Credit Card Fees
20288000	Prior Year Service Exp	700	-	-	-	(700)	Prior Year Sales Tax Audit - County DOF
20289800	Other Operating Exp Supply	2,550	368	368	1,500	(1,050)	Cost of supplies not classified elsewhere. District Meeting Materials. Engravings
20289900	Other Operating Exp Service	16,700	8,448	23,818	23,019	6,319	Cost of services not classified elsewhere. Employment Express Pros Miscellaneous, Operating Services, K-Crew
20291500	Compass Access	5,360	5,359	5,359	5,500	140	Compass Access Fee & Licensing - (5) Licenses
20298300	Surplus Property - ACP	893	447	893	995	102	Sac County: Surplus Property Service Fee (Agreement with county)
Total Services & Supplies		1,603,619	779,390	1,489,373	1,681,545	77,926	



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Detail**

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3000 Taxes/License/Assessments							
30345000	Tax/License/Assessment	2,469	1,660	1,660	2,115	(354)	Property Tax

4000 Capital Improvements							
42420100	Buildings	162,437	183,771	192,201	-	(162,437)	0
42420200	Structures & Improvements	1,839,000	486,916	1,131,206	1,165,000	(674,000)	Empowerment Park Construction Costs (\$500,000), Playground at Cowan Elementary (\$225,000), Signage Plan (\$225,000), Eastern Oak Sound Screen (\$75,000), Pickleball Sidewalks (\$80,000), Flooring DO (\$60,000)
43430110	Equipment	43,000	41,162	41,162	-	(43,000)	0
Sub Total		2,044,437	711,849	1,364,569	1,165,000	879,437	

7000 Contingency Fund							
79790100	Contingency Appropriation	150,000	-	-	150,000	-	Unplanned Expenses

Total Expenses		6,561,236	3,055,795	5,595,415	6,093,649	(467,586)	
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Carryover	965,821
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Fund Balance	1,139,602	1,139,602	1,139,602	1,071,441	(68,161)	*Carryover from Revenue & Expenditures
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*Carryover from prior year

9000 Property Taxes & Interest							
91910100	Prop Tax Cur Secured	3,145,892	1,770,617	3,217,546	3,260,767	114,875	Apportioned Taxes for Sacramento County
91910200	Prop Tax Cur Unsecured	105,500	106,460	109,248	110,000	4,500	Secured Redemption Taxes - Prior Year
91910300	Prop Tax Supplemental	80,000	56,216	124,219	80,000	-	Change in ownership or new construction - 1 time pmt
91910400	Prop Tax Secure Delinquent	23,000	19,398	19,398	23,000	-	Secured Prop Tax - Late Payments
91910500	Prop Tax Sup Delinquent	3,500	7,413	7,413	6,000	2,500	Supplemental Prop Tax - Late Payments
91910600	Prop Tax Unitary	60,104	34,366	67,273	65,000	4,896	Utility Company Taxes
91912000	Prop Tax Redemption	250	-	352	250	-	Redemption Prop Tax - Really Late Payments
91913000	Prop Tax Prior Unsecured	2,000	820	1,159	2,000	-	Prior Year Unsecured Payments
91914000	Prop Tax Penalties	460	477	874	460	-	Past Due Payments - 10% penalty
Sub Total		3,420,706	1,995,768	3,547,481	3,547,477	126,771	
93932000	Other Court Fines	-	979	1,149	1,000	1,000	FEC Ticket Revenue
94941000	Interest Income	14,418	7,124	85,158	30,419	16,001	Interest earned on bank deposits, bonds & investments
94941011	Misc Revenue	-	4,695	11,965	15,000	15,000	Rebates, Reimbursements, Other
94942900	Bldg. Rental Other	-	4,010	18,627	25,000	25,000	Recreation Rentals, Community Centers, Field, Picnic
95952200	Homeowner Prop Tax Relief	25,829	12,438	24,876	25,829	-	Compensation for Lost Revenue Due to State Homeowner exemption (7,000)
95953200	Aid County Funds	19,500	-	-	32,000	12,500	Hazelwood Retention Basin. FY 22-23 FY 23-24. 2 Years.
95956900	State Aid Other	215,313	-	37,361	188,265	(27,048)	State Parks Per Capita Grant Funds. Swanston Pathway.
95959700	Federal Tax Credit	1,500	-	-	1,500	-	Federal Tax Credit
9614	GC 26828	-	-	-	-	-	General Contract Services Revenue
96964600	Recreation - Svc Charge	750,000	377,338	884,757	1,120,000	370,000	Recreation Classes, Programs, Activities, Sponsorships/Marketing, Special Events. New Programs.
96965700	Development Fees	400,000	-	350,000	-	(400,000)	IMPACT Fees, Quimby Fees
96969000	Lease Property - Cell Towers	45,000	35,470	46,209	50,000	5,000	(2) T-Mobile Cell Towers - (1) Verizon Cell Tower
9710	Cash Overages	-	-	-	-	-	Petty Cash Fund
97973000	Donations	4,200	3,740	8,532	5,000	800	Coffee Fund, Trusts, Misc Donations
97974000	Insurance Proceeds	10,000	5,817	5,906	30,000	20,000	CAPRI Ins Proceeds, 2022 Tree Reimbursement, HUB - Rentals
97979000	Misc Other Revenue	18,000	6,637	8,064	10,000	(8,000)	Restitution from Andrew Cross for playground damage
Sub Total		1,503,760	458,248	1,482,605	1,534,013	30,253	
Total Revenue		4,924,466	2,454,016	5,030,086	5,081,490	157,024	

Total Revenue + Carryover	6,064,068	3,593,618	6,169,688	6,152,931	88,863	
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Carryover	105,620
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Reserve	59,282
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Administration Division							
		FY 22-23 Adopted	FY 22-23 Mid-Year	FY 22-23 Available	FY 23-24 Proposed	Change	Description
1000 Salaries & Wages							
10111000	Full-time Wages	518,209	-	518,209	517,716	(493)	Step Increases, 3% cola (TBD by Board), 26 pay periods
10112100	Part-time Wages	18,200	-	18,200	18,200	-	Seasonal/Part-time Help. New School Programs. SJUSD to re
10112400	Advisory Board Members	10,000	-	10,000	12,000	2,000	Advisory Board Members
10113200	Time/One Half - OT	750	-	750	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	-	14,950	14,950	-	Payments made to retired employees - Rod 4/23 - will change w/ Cola
Total Salaries & Wages		562,109	-	562,109	563,616	1,507	
Employee Benefits							
10121000	Retirement	185,892	-	185,892	184,641	(1,251)	Annual Salaries x Approved Rates by SCERS
10122000	OASDHI	7,923	-	7,923	7,945	22	Fluxuates based on all wages
10123000	Medical Insurance	66,611	-	66,611	113,555	46,943	Medical/Health Insurance
10123002	Dental Insurance	29,862	-	29,862	32,844	2,982	Dental Insurance, Delta Dental
10123003	Life Insurance	353	-	353	420	67	Life Insurance + Supplemental
10123004	Vision Insurance	508	-	508	827	319	Vision, VSP
10124100	Workers Comp	1,648	-	1,648	1,678	30	Industry Rates Adopted by CAPRI/JPA
10125100	Unemployment Ins	4,995	-	4,995	4,991	(4)	Fluxuates based on all wages
Total Employee Benefits		297,792	-	297,792	346,901	49,109	
Total Salaries & Benefits		859,901	-	859,901	910,516	50,615	

		FY 22-23 Adopted	FY 22-23 Mid-Year	FY 22-23 Available	FY 23-24 Proposed	Change	Description
2000 Service & Supply							
20200500	Advertising	1,000	-	1,000	1,000	-	Advertising Announcements, Job postings
20202100	Books, Periodicals, Subscriptions Svc	375	145	230	375	-	Newspapers, Sac Bee Subscription (375)
20202200	Books, Periodicals, Supplies	300	15	285	150	(150)	Educational Resources and Manuals. Permanent Books.
20202900	Business/Conference	2,400	2,923	(523)	4,400	2,000	Training, Classes, Seminars, CPRS, CSDA, NRPA, CARPD, 2 Board Member Trainings Sonoma (3,242) reg/mileage/hotel/meal, Clerk of the Board Training (625) registration + (925) mileage /hotel /meal
20203500	Education & Training Services	5,726	500	5,226	3,000	(2,726)	Board Member & Staff AB1825 Sexual Harassment & AB1234 Ethics Training/CPRS Workshops and Finance Acct Training/CSDA Training
20203600	Education & Training Supplies	500	-	500	500	-	Textbooks & Training Materials.
20203900	Employee Transportation	1,280	350	930	800	(480)	Mileage Reimbursements - District Business
20205100	Insurance - Liability	133,750	128,521	5,229	139,775	6,025	CAPRI (General Liability, Auto, Prop), CIMA Volunteer Ins, Offset to Revenue 9740 Insurance Proceeds, Hub Int'l (lia/rent ins for Community Centers) Increased 6%
20206100	Memberships	6,925	3,500	3,425	7,000	75	NRPA (1,150), CARPD (3,250), CSDA (1,925) CAPRCBM (250) Carmichael Chamber (200) SAHRA (150)
20207600	Office Supplies	5,000	1,304	3,696	5,800	800	Paper, Paper Clips, Staples, Pens, Toner
20208100	Postage Services	2,000	313	1,687	1,500	(500)	Postage, Stamps
20217100	Rents/Leases Real Property	500	-	500	500	-	Rent for classrooms and buildings for classes
20208500	Printing Services	7,800	2,886	4,914	9,900	2,100	Color & B&W Prints/Copies for DO, GCC & SCC, Business cards
20219700	Telephone Services	59,000	23,955	35,045	55,050	(3,950)	Allstream (2,550), Consolidated Communications Phone & Internet (46,500)
20222700	Cellphone	9,000	2,649	6,351	9,070	70	Cellphone for District Business, T-Mobile & reimbursements
20226200	Office Equip Supplies	3,800	323	3,477	4,000	200	Ergo-desks, Office Furniture, Scanner, Tables. (3) Office Chairs for Nicole F. (550), (1) New Desk for JR (850).
20226500	Inventoriable Equipment	-	-	-	-	-	Inventoriable Equipment
20227500	Rents/Leases Equipment	5,500	2,179	3,321	4,675	(825)	Xerox copier DO, GCC & SCC
20231400	Clothing	500	-	500	650	150	Staff Uniforms
20233100	Food Services	1,500	-	1,500	250	(1,250)	Catering Services
20233200	Food Supply	1,000	276	724	500	(500)	Coffee Service DO
20234200	Kitchen Supplies	150	-	150	150	-	Utensils, Napkins, Cups, Plates
20244400	Medical Supplies	1,350	97	1,253	-	(1,350)	Moved to Parks Budget
20250500	Accounting/Financial Svcs	31,400	9,660	21,740	34,000	2,600	FY 2021 Audit (\$15,000), FY 2022 Audit (\$15,000), Financial Transaction Report & CAFRA Reports, MSA Charge (\$2,000) & State Control Report (\$700)
20250700	Tax/Assessment Collection	42,575	-	42,575	44,575	2,000	County Property Tax /Assessment Collection & Disbursement
20254100	Personnel Services	5,000	2,551	2,449	5,750	750	Livescans. Fingerprinting. DOJ/Sheriffs. Physicals for all Divisions
20259100	Other Professional Services	1,500	-	1,500	4,000	2,500	Consulting, land negotiation svcs, employment svcs, Express Pros
20281100	Data Processing Services	30,000	8,552	21,448	25,552	(4,448)	NDA - IT Maintenance Service
20281200	Data Processing Supplies	1,000	-	1,000	500	(500)	Backup Batteries, Minor repairs
20281201	Hardware	2,000	1,760	240	1,500	(500)	CPUs, Laptops, Tablets, Computer Accessories (3rd rotation)
20281202	Software	21,651	8,952	12,699	23,900	2,249	Subscriptions: Zoom (365), Adobe (185), Microsoft 360 (3,108), Peak Software (3,800), Workbright (4,943), Streamline (2,500)(600), Timekeeping (6,200), Fortinet (700), Fortinet (3,600)
20281304	Sales Tax - Board of Equalization	300	-	300	150	(150)	Sales Tax BOE
20287800	Credit Card Fees	600	73	527	500	(100)	Credit Card Fees
20288200	Prior Year Service Expenditure	700	-	700	-	(700)	Prior Year Sales Tax Audit
20289800	Other Operating Exp Supplies	1,600	-	1,600	550	(1,050)	Cost of supplies not classified elsewhere, (District Meeting Materials)



20289900	Other Operating Exp Services	1,200	450	750	6,000	4,800	Cost of services not classified elsewhere, Shredding, (Miscellaneous Operating Services) Express Pros Wages
20291500	COMPASS	5,360	5,359	1	5,500	140	Compass Access Fee & Licensing - (5) Licenses
20298300	Surplus Property - ACP	893	447	446	995	102	Sac County: Surplus Property Service Fee (Agreement with county)
Total Services & Supplies		395,135	207,739	187,396	402,517	7,280	

3000 Taxes/License/Assessments							
30345000	Tax/License/Assessment	2,469	1,660	809	2,115	(354)	Sacramento County Property Taxes

7000 Contingency Fund							
79790100	Contingency Approved	150,000	-	150,000	150,000	-	

Admin Grand Total		1,407,505	209,399	1,198,106	1,465,149	57,542	
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Recreation Division							
1000 Salaries & Wages		FY 22-23 Adopted	FY 22-23 Mid-Year	FY 22-23 Available	FY 23-24 Proposed	Change	Description
10111000	Full-time Wages	425,332	-	425,332	416,451	(8,881)	Step Increases
10112100	Part-time Wages	333,114	-	333,114	620,031	286,917	Seasonal help for Programs. Extra \$80k from new programs.
Sub Total Salaries		758,446	-	758,446	1,036,482	278,036	
Employee Benefits							
10121000	Retirement	152,223	-	152,223	138,204	(14,020)	2% Increase in Contribution Rates & Salary Steps
10122000	OASDHI - Emplr Cost	10,997	-	10,997	15,029	4,032	Fluxuates based on all wages
10123000	Medical Insurance	92,782	-	92,782	113,555	20,772	Decrease due to staff taking single supplement
10124100	Workers Comp	17,141	-	17,141	25,424	8,284	Industry Rates Adopted by CAPRI/JPA
10125100	State Unemployment	7,584	-	7,584	10,365	-	Summer Hires & Canceled Programs
Sub Total Benefits		280,729	-	280,729	302,577	21,848	
Total Salaries & Benefits		1,039,175	-	1,039,175	1,339,059	299,884	

2000 Service & Supply		FY 22-23 Adopted	FY 22-23 Mid-Year	FY 22-23 Available	FY 23-24 Proposed	Change	Description
20200500	Advertising/Marketing	2,950	1,914	1,036	3,000	50	Ads, Banners, Job Postings, Social Media, Banners
20202100	Books & Periodicals Services	-	-	-	-	-	Subscriptions to magazines & newspapers
20202900	Business/Conference	2,400	-	2,400	3,000	600	Business Conferences. CPRS, CSDA, NRPA, CARPD
20203500	Education & Training Services	700	295	405	700	-	Local Training, Seminars & Skill Development
20203600	Education & Training Supplies	-	-	-	-	-	Textbooks & Training Materials
20203900	Employee Transportation	2,000	433	1,567	2,000	-	Mileage Reimbursements - District Business
20206100	Memberships	3,300	370	2,930	3,300	-	CPRS, Kiwanis Club, Arden Arcade Rotary, Amazon Prime (150)
20206500	Photo Services	240	10	230	250	10	Cost to Develop Photos
20206600	Photo Supplies	100	-	100	400	300	Cost of photo supplies; rechargeable batteries, frames, print material
20208100	Postage	12,000	-	12,000	15,250	3,250	Postage, Stamps for Rec Guide
20208500	Printing Services	27,125	4,807	22,318	30,000	2,875	Flyers, Registration Forms, Business Cards, Copier Printing, Rec Guide
20217100	Rents & Leases Real Property	14,000	9,920	4,080	17,100	3,100	Rent for Preschool (12,000), Classrooms, Field Gym Pool (SJUSD) (4,100)
20218500	Permit Charges	1,500	822	678	1,500	-	Permits & Licenses; ASCAP (1,000)
20227500	Rents & Leases Equipment	4,130	7,160	(3,030)	8,850	4,720	Extra Events, Stage Rental, Bounce House, Dunk Tank, Movie Screen
20231400	Clothing Personal Supplies	6,000	1,362	4,638	6,150	150	Program participant t-shirts, staff shirts, jerseys
20233100	Food Services	1,500	-	1,500	1,500	-	Catering services for office, employee appreciation
20233200	Food Supplies	5,000	3,903	1,097	5,100	100	Afterschool Programs Luncheons, Vol. Luncheons, Jr. Leader Training, Coffee Service, staff meals
20234200	Kitchen/Dinning Supplies	350	322	28	350	-	Utensils, Napkins, Cups, Plates - Special Events & Programs
20244400	Medical Supplies	1,050	110	940	1,100	50	Camp Programs First Aid Supplies
20254100	Personnel Service - Fingerprint	-	-	-	-	-	Livescans. Fingerprinting. DOJ/Sheriffs. (See Admin Budget)
20259100	Other Professional Services	1,000	-	1,000	1,200	200	Consulting, property mgmt., land negotiation services
20281202	Software	2,560	1,044	1,516	6,160	3,600	Adobe (185), Canva (250), When I Work (855), Constant Contact (1500), Brightwheel (3370)
20285100	Recreation Services	245,000	78,789	166,211	230,000	(15,000)	Contractors, Instructors, Rec Guide Design Srvc, SCIP Programs
20285200	Recreation Supplies	30,000	12,719	17,281	70,000	40,000	Supplies needed to carry out rec programs & events. New Programs.
20285300	Recreation Services - Teens	35,000	10,772	24,228	38,000	3,000	Teen Program Planning & Development
20289800	Other Operating Exp Supplies	600	-	600	600	-	Cost of supplies not classified elsewhere. District Meeting Materials. Engravings
20289900	Other Operating Exp Services	3,000	-	3,000	3,550	550	Cost of services not classified elsewhere. Miscellaneous Operating Services. All Things K Crew
Total Services & Supplies		401,505	134,752	266,753	449,060	47,555	

Rec Grand Total		1,440,680	134,752	1,305,928	1,788,119	347,439	
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Parks Division						
Commitment Item	FY 22-23 Adopted	FY 22-23 Mid-Year	FY 22-23 Available	FY 23-24 Proposed	Change	Description
10111000 Full-time Employees	475,940	-	475,940	483,117	7,176	Step Increases
10112100 Part-time / Seasonal Help	42,591	-	42,591	31,591	(11,000)	Minimum Wage Increase and Additional Help for Summer
Sub Total Salaries	518,531	-	518,531	514,708	(3,824)	
Employee Benefits						
10121000 Retirement	158,454	-	158,454	160,840	2,386	Annual Salaries Rates by SCERS
10122000 OASDHI - Emplr Cost	7,519	-	7,519	7,463	(56)	
10123000 Medical Insurance	130,872	-	130,872	113,555	(17,317)	Decrease due to staff taking single supplement
10124100 Workers Comp	41,073	-	41,073	40,701	(372)	Industry Rates Adopted by CAPRI/JPA
10125100 State Unemployment	5,185	-	5,185	5,147	(38)	Fluxuates based on all wages
Sub Total Benefits	343,103	-	343,103	327,706	(15,397)	
Total Salaries & Benefits	861,635	-	861,635	842,414	(19,221)	

2000 Services & Supplies						
	FY 22-23 Adopted	FY 22-23 Mid-Year	FY 22-23 Available	FY 23-24 Proposed	Change	Description
20200500 Adv & Legal Notices	200	199	1	625	425	Project and personnel advertising
20202100 Books & Periodicals Supplies	-	-	-	-	-	Reference materials
20202900 Business/Conference	600	2,532	(1,932)	2,600	2,000	CPRS Conf (4,800) Park Expo (500), NRPA, CAPRI (600), CPRS Maint Mgmt School (2500)
20203500 Education & Training Svc	3,574	-	3,574	6,300	2,726	Playground safety cert (3000), Playing field Maint Academy (500), Sac Suburban Backflow cert (640), PAPA cert (1000), Aquatics cert (400), Irrigation Audit Lic (500), Qwell Cert (100)
20203600 Education & Training Supplies	-	-	-	-	-	Textbooks & Training Materials.
20203900 Employee Transportation	720	261	459	334	(386)	Mileage Reimbursements - District Business - Parking
20206100 Memberships	1,350	111	1,239	1,550	200	Irrigation Assoc(700), National Park & Rec Assoc (100), Pesticide (PAPA)(200), Irrigation Auditor (250), Dept of Pesticide Regulations (100), Amazon Prime (200)
20211100 Bldg. Maintenance Svc	16,250	1,935	14,315	16,000	(250)	Alarm Monitor (3000), HVAC Repairs, Locksmith (2000), Sac Metro Fire Inspection Preschool, Pest Control Bldg
20211200 Bldg. Maintenance Sup	7,000	4,754	2,246	7,800	800	Hardware (Nuts, Bolts, Lightbulbs (1500), Sanitizer, Keys (4500), Batteries, Other Maint Supply
20212200 Chemical Supplies	2,500	1,496	1,004	3,600	1,100	Splash Pad Maintenance/Water Quality/Chlorine/Test Kits
20213100 Electrical Maintenance Svc	2,000	800	1,200	2,000	-	Electrician, Cabling and Connectivity for Facilities & Lights.
20213200 Electrical Maintenance Sup	1,500	1,672	(172)	2,750	1,250	Electrical Wire, Cables, Extension Cords, Electrical Equip. Outdoor lightbulbs.
20214100 Land Improvement Services	35,825	14,841	20,984	32,000	(3,825)	Repairs to Park Infrastructure, Tree Trimming Removal Treatment, Turf, Pest Control Outdoor, Playground Replacement, Fence Replacement, Concrete Shavings
20214200 Land Improvement Supplies	48,450	25,940	22,510	42,400	(6,050)	Supplies for maintaining parks. Signs, Locks, Outdoor Trash Cans/Bags, Fertilizer, Benches (3750), Pickleball Benches (2600), Tree Purchase, Sand, Gravel, Bark, Signs, Drinking Fountains Repair & Replace, Playground Supply
20215100 Mech Sys Maintenance Svc	12,000	8,725	3,275	18,000	6,000	A/C, HVAC, Spraypark UV (7000), Water heater, IES, Annual Fire Extinguisher Maint Equip attached to bldgs
20215200 Mech Sys Maintenance Sup	4,000	-	4,000	3,400	(600)	Belts, Blowers, Chipper blades, Chainsaw, A/C, HVAC, Water heater. (Equip attached to bldgs)
20216100 Painting Services	2,600	-	2,600	2,000	(600)	Professional Painters for Area Projects
20216200 Painting Supplies	2,500	389	2,111	3,500	1,000	Supplies for paint jobs, graphite remover
20216700 Plumbing Maintenance Svc	10,000	17,062	(7,062)	12,210	2,210	Professional Plumbers and Services, Roto Rooter
20216800 Plumbing Maintenance Sup	20,000	11,769	8,231	20,500	500	Plumbing tools, equipment for maintenance, backflow
20218500 Permit Charges	1,410	60	1,350	1,500	90	Permits & Licenses. Splash Pad, Health Permit (410)
20219100 Electricity	79,000	46,686	32,314	88,000	9,000	SMUD, Electricity for Bldg & Park Lights
20219200 Natural Gas	10,000	2,265	7,735	11,000	1,000	PG&E for District Office, MOCC, Swanston, Shop - 10% increase
20219300 Refuse Collection & Disposal	48,150	33,374	14,776	60,000	11,850	Monthly Garbage Collection & Disposal
20219500 Sewage Disposal	11,575	6,310	5,265	12,000	425	Sacramento County Utilities. Add 10% increase
20220500 Auto Maintenance Services	7,000	7,534	(534)	14,000	7,000	Standard Maintenance for Fleet. Rec Ford Transit Repair
20220600 Auto Maintenance Supplies	3,000	2,002	998	5,100	2,100	Basic Supplies for Fleet
20222600 Expendable Tools	2,000	1,227	773	3,600	1,600	Hand Tools, Shovels, Rakes, Barhein, 1 year life or less
20223600 Fuel/Lubricants	33,150	18,830	14,320	33,250	100	Gas for Vehicles
20226500 Inventoriable Equipment	49,000	16,465	32,535	8,500	(40,500)	Ice Machine (GCC), This account is less than the prior year due to a return in regular spending.
20227500 Rents & Leases Equipment	7,100	-	7,100	10,000	2,900	Torro Dingo (1800), Boom Lift (4500), Trencher (2200), Stump Grinder (600), Porta Potty (800), Abba Dabba Rental, Lawn Mower (1000), Concrete Saw
20228100 Shop Equip Maint Svc	500	-	500	1,000	500	Tool repairs
20228200 Shop Equip Maint Sup	100	651	(551)	500	400	Misc. shop tools and supplies
20229100 Other Equip Services	1,000	1,104	(104)	3,750	2,750	Costs necessary to maintain District equipment
20229200 Other Equip Supplies	3,000	6,866	(3,866)	12,500	9,500	Tennis Nets, Pressure Washer, Electric Chainsaw, Electric Blower, Electric Weed Eater, Mower, Chipper, Pole Saw, Misc. Supplies Not Identified
20231300 Uniform Allowance	2,200	2,874	(674)	6,450	4,250	Staff Boots, Work Gloves, Shirts, Polos, Jackets, Hats
20232100 Custodial Services	82,700	41,394	41,306	88,700	6,000	City Wide, Towel Service
20232200 Custodial Supplies	25,450	10,321	15,129	21,850	(3,600)	City Wide, Paper Products, Indoor Trash Bags
20244400 Medical Supplies	5,000	2,292	2,708	6,800	1,800	Mission Linen-First Aide Kits, PPE, Cintas-Eye Washing Station, Latex Gloves, Masks
20254400 Safety Program Supplies	-	-	-	-	-	OSHA & SB198 Compliance, Safety Committee
20257100 Security Service	206,000	106,886	99,114	200,524	(5,476)	Alarm Monitoring, Sheriff's Off-Duty, Tiger & FEC Police
20259100 Other Professional Svcs	32,875	4,630	28,245	35,656	2,781	Express Employment Professionals Services (Does not include wages paid)
202812-01 Hardware	7,800	7,254	546	8,400	600	3 Computers, 2 Laptops
202812-02 Software	5,050	4,954	96	5,500	450	Software programs for irrigation-1AND1 (500), Brightly (5000)
20289800 Other Operating Supplies	350	368	(18)	350	-	Cost of supplies not listed elsewhere
20289900 Other Operating Services	12,500	7,998	4,502	13,469	969	Cost of Services not listed elsewhere. Extra help wages Express Employment Pros (\$44,875)
Total Services & Supplies	806,979	424,829	382,150	829,968	22,989	

4000 Capital Improvement - Fixed Assets						
	FY 22-23 Adopted	FY 22-23 Mid-Year	FY 22-23 Available	FY 23-24 Proposed	Change	Description
42420100 Buildings	162,437	183,771	(21,334)	-	(162,437)	
42420200 Structures	1,839,000	486,916	1,352,084	1,165,000	(674,000)	Empowerment Park Construction Costs (\$500,000), Playground at Cowan Elementary (\$225,000), Signage Plan (\$225,000), Eastern Oak Sound Screen (\$75,000), Pickleball Sidewalks (\$80,000), Flooring DO (\$60,000)
43430110 Equipment	43,000	41,162	1,838	-	(43,000)	
Total Fixed Assets	2,044,437	711,849	1,332,588	1,165,000	(879,437)	

Parks Grand Total	3,713,051	1,136,678	2,576,373	2,837,382	(875,669)	
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Fiscal Year 2023-2024 Final Budget Narrative

1. The District General Fund Budget (336A):

Includes all employee salaries and benefits (full-time and seasonal), all operational and administrative overhead such as insurance, communication equipment, services and supplies associated with providing recreation programs and park maintenance. The District is also required to cover Federal, State and local unfunded mandates such as compliance with ADA, California State Playground Safety Legislation, and the Public Records Requests.

2. Revenue General Fund Budget (336A):

\$ 3,577,896	Property Taxes/Interest	
\$ 1,145,000	Recreation Charges/Rentals	(Increase in recreation revenues and park rentals)
\$ 358,594	IMPACT Fees/Reserve Funds/Misc Other	(Cell Tower, Empowerment)
\$ 5,081,490	Total Anticipated Revenue FY 2023-2024	
\$ 1,071,441	Carryover from FY 2022-2023	(Budget ended June 30, 2022)
\$ 6,152,931	Total Anticipated Revenues	

3. Expenditures General Fund Budget (336A):

\$ 3,094,989	Salaries/Benefits	(Full-time and Part-time)(3% COLA)
\$ 1,683,660	Services/Supplies/Prop Tax	
\$ 4,778,649	Total Salaries & Supplies	
\$ 150,000	Contingencies	(For emergency use)
\$ 1,165,000	Capital Improvements	
\$ 6,093,649	Total Anticipated Expenditures	
\$ 59,282	Added to Reserve	

4. Projects General fund Budget (336A):

Sound screen for Eastern Oak Park pickelball courts	\$ 75,000.00
Replace flooring at District Office	\$ 60,000.00
Sidewalk entrance at Gibbons and Eastern Oak Park pickelball court	\$ 80,000.00
Signage plan	\$ 225,000.00
emPOWERment Park construction costs	\$ 500,000.00
New playground at Cowan Elementary	\$ 225,000.00
TOTAL	\$ 1,165,000.00

5. District's Financial Health:

The District financially remains strong with a number of projects. An impactful project the District will continue to focus on this year will be the emPOWERment Park Project on Bell Street and the Signage plan. With increasing tax dollars, we have received from property taxes, the District is in good condition. Although, we will need to continue to monitor the effect of inflation on our services and supplies.

Highlights:

- Includes 3% COLA – Raise in minimum wage and inflation
- Increased signage project to \$225,000

Daniel Barton
District Administrator
Mission Oaks Recreation & Parks District