

FAIR OAKS RECREATION AND PARK DISTRICT
Standing Committee Special Meeting

A Special Meeting of the Standing Finance and Budget Committee has been called by the Committee Chair

Committee Chair: Delinda Tamagni Committee Member: Darren Mounts

Due to the guidelines set forth by the State of California in response to the COVID-19 pandemic, this meeting of the Management and Personnel Committee will be conducted via videoconference:

<https://us02web.zoom.us/j/89312859776>

Meeting ID: 893 1285 9776

+ 16699009128,,89312859776# US (San Jose)

+ 12532158782,,89312859776# US (Tacoma)

FAIR OAKS RECREATION AND PARK DISTRICT

FAIR OAKS, CA 95628

Tuesday, June 1, 2021

4:00 P.M.

1. CALL TO ORDER

2. AUDIENCE/PUBLIC COMMENT (NON-AGENDA ITEMS)

(Any person may address the Board upon any subject within the jurisdiction of the Fair Oaks Recreation and Park District. Each speaker is limited to a maximum of THREE (3) minutes. Any matter requiring Board action will be referred to staff or committee for a report and action at a subsequent meeting).

3. AGENDA ITEMS

- 3.I. Review And Discussion Of The Fiscal Year 2021/2022 Preliminary Budget For Fund 341A, General Operating Budget.

Documents:

[PRELIM BUDGET 2021-2022 COMPARISON TO PRIOR YEARS BUDGETS.PDF](#)
[FY 2021-2022 DISTRICT BUDGET SUMMARY PRELIM.PDF](#)

- 3.II. Review And Discussion Of The Fiscal Year 2021/2022 Preliminary Budget For Fund 341C, Bond Budget.

Documents:

[BOND BUDGET 21-22 PRELIM.PDF](#)

- 3.III. Review And Discussion Of Fiscal Year 2021/2022 Fee Schedule.

4. ADJOURNMENT

I, Michael J. Aho, District Administrator of the Fair Oaks Recreation and Park District, do hereby certify that this agenda has been posted at 4150 Temescal Street, Fair Oaks, California at least 24 hours prior to the Special Meeting of the Standing Finance and Budget Committee of the Board of Directors in accordance with Government Code Section 54950.5, the Ralph M. Brown Act.

If you need a disability related accommodation to participate in these meetings, please contact the Park District Office at (916) 966-1036 (voice) or (916) 966-9863 (fax).

	A	F	G	H	J	K	L	Q	R	S	V
1											
2											
3											
4	General Fund 341A										
5	FY21-22 Prelim Budget : Comparison To Prior Fiscal Years										
6	Fiscal Years 18-19, & 19-20, YTD April FY 20-21										
7											
8											
9											
10											
11		FY18-19	FY18-19		FY19-20	FY19-20		FY20-21 Final	YTD APRIL		FY 21-22 Prelim
12	Account & Description	Budget	Actual-GL		Budget	Actual-GL		Budget	Actual-GL		Budget
13	10111000 REGULAR EMPLOYEE	1,068,718	1,029,251		1,075,319	1,014,599		967,156	798,647		1,006,946
14	10112100 EXTRA HELP	252,103	240,321		251,000	201,733		232,961	144,350		228,418
15	10112400 COMMITTEE MEMBERS	8,000	6,800		8,000	6,100		8,000	4,300		8,000
16	10113100 STRAIGHT TIME OT	-	-		1,718	-					-
17	10113200 TIME/ONE HALF OT	1,214	1,700		1,520	91		1,500			1,500
18	10114100 PREMIUM PAY	-	1,200		1,200	3,200		-	1,000		-
19	10114300 ALLOWANCES	7,200	6,000		6,000	5,500		7,200	5,000		7,200
20	10115200 TERMINAL PAY	-	17,714		-	15,162		-	12,574		-
21	10121000 RETIREMENT	84,676	85,391		134,380	132,516		150,173	137,970		172,246
22	10122000 OASDHI	27,475	30,058		33,231	24,646		26,880	18,638		25,767
23	10123000 GROUP INS	289,863	277,469		299,490	272,366		290,711	252,323		308,504
24	10124000 WORK COMP INS	88,000	116,401		105,455	112,343		85,636	60,210		118,247
25	10125000 SUI INS	19,872	10,264		9,475	10,097		11,542	6,668		10,904
26	10128000 RETIREMENT HEALTH C	39,538	42,389		85,037	80,266		53,810	47,548		93,810
27	* 10 - SALARIES AND EMPLOYEE	1,886,659	1,864,959		2,011,825	1,878,619		1,835,569	1,489,228		1,981,542
28	20200500 ADVERTISING	11,960	8,726		10,465	8,520		6,100	1,578		8,295
29	20201500 BLUE PRINT SVC	50	33		50	48		50			50
30	20202100 BOOKS/PER SVC	-	-								-
31	20202400 PERIODICAL/SUBSC	250	209		250	28		250	28		250
32	20202900 BUS/CONFERENCE E	17,160	12,572		17,350	15,193		7,888	710		2,500
33	20203500 ED/TRAINING SVC	14,400	6,596		10,300	4,917		11,190	215		7,290
34	20203600 ED/TRAINING SUP	2,060	758		1,600	510		850	3,568		850
35	20203800 EMPLOYEE RECOGNI	2,400	2,099		1,625	1,058		1,170	303		850
36	20203900 EMP TRANSPORTATI	1,400	832		1,849	1,015		1,400	177		900
37	20205100 INS LIABILITY	47,460	57,952		80,300	81,931		90,200	88,628		111,950
38	20206100 MEMBERSHIP DUES	7,750	6,696		7,520	5,638		6,185	4,645		6,025
39	20207600 OFFICE SUPPLIES	6,100	6,887		5,600	4,127		5,600	1,806		4,300
40	20208100 POSTAL SVC	8,000	7,483		7,800	677		7,800	249		4,800
41	20208500 PRINTING SVC	29,550	28,855		28,450	19,666		20,270			7,370
42	20210300 AGRI/HORT SVC	195,000	181,827		235,000	200,456		240,000	195,434		240,000
43	20210400 AGRI/HORT SUP	14,846	8,516		11,174	10,217		22,000	6,987		20,400
44	20211100 BLDG MAINT SVC	3,000	2,015		2,000	-		2,000	525		5,000
45	20211200 BLDG MAINT SUP/MAT	10,000	9,852		10,674	8,075		12,000	7,293		10,000
46	20213100 ELECT MAINT SVC	820	645		1,500	540		3,500			1,500
47	20213200 ELECT MAINT SUP	3,768	2,193		3,500	1,379		4,000	490		3,000
48	20214100 LAND IMP MAINT SVC	-	-		1,000	-		1,000			1,000
49	20214200 LAND IMP MAINT SUP	20,109	19,549		19,761	15,236		20,000	10,967		18,000
50	20215100 MECH SYS MAINT SVC	2,412	3,581		12,653	7,733		4,200	2,816		4,400
51	20215200 MECH SYS MAINT SUP	200	70		200	118		200			200
52	20216200 PAINTING SUP	5,355	3,389		4,830	2,150		3,550	181		3,600
53	20216700 PLUMBING MAINT SVC	3,500	3,855		3,000	1,897		3,000	8,042		3,500
54	20216800 PLUMBING MAINT SUP	13,574	12,752		13,000	11,803		13,000	7,597		13,000
55	20218500 PERMIT CHARGES	2,650	1,294		2,650	960		750			2,950
56	20219100 ELECTRICITY	55,000	52,445		56,925	50,072		58,632	39,445		57,000
57	20219200 NAT GAS/LPG/FUEL	4,000	2,950		4,000	3,076		4,120	2,844		4,120
58	20219300 REF COLL/DISP SVC	13,450	13,242		14,450	13,877		14,000	9,704		14,450
59	20219500 SEWAGE DISP SVC	20,290	15,191		19,550	14,556		18,805	8,353		19,700
60	20219700 TELEPHONE SVC	20,614	20,384		24,200	18,104		20,980	17,056		22,180
61	20219800 WATER	81,080	81,241		85,080	75,441		87,600	75,684		90,000
62	20219900 TELEPHONE SYS MA	900	225		900	-		900			-
63	20220500 AUTO MAINT SVC	6,000	4,971		7,000	6,504		7,000	11,299		7,000
64	20220600 AUTO MAINT SUP	5,180	4,219		4,000	3,856		4,500	2,900		4,500
65	20222600 EXPEND TOOLS	5,000	4,764		6,000	4,076		5,500	3,809		5,500
66	20222700 CELLPHONE/PAGER	11,000	12,123		10,420	7,849		11,000	9,371		10,900
67	20223600 FUEL/LUBRICANTS	21,732	23,029		22,000	14,433		20,000	10,495		20,000
68	20226100 OFFICE EQ MAINT SVC	4,400	2,929		4,500	2,937		4,500	905		4,500
69	20227500 RENT/LEASE EQ	32,500	29,830		34,925	17,778		14,675	5,126		28,025
70	20229100 OTHER EQ MAINT SVC	9,000	8,469		9,000	6,605		5,000	1,040		4,000
71	20229200 OTHER EQ MAINT SUP	2,000	1,394		3,500	2,127		1,000	1,206		1,500
72	20231400 CLOTH/PERSONAL SUP	28,850	19,284		22,650	15,766		15,475	3,977		17,725
73	20232100 CUSTODIAL SVC	-	-		3,000	2,007		6,200	2,605		6,200
74	20232200 CUSTODIAL SUP	25,000	25,885		20,000	18,433		20,000	18,194		22,000
75	20233200 FOOD/CATERING SUP	15,380	7,621		12,215	3,750		6,325	297		6,325
76	20244400 MEDICAL SUP	400	103		1,300	115		900			900
77	20250200 ACTUARIAL SVC	1,300	1,100		1,300	1,700		6,500	5,500		8,000
78	20250500 ACCOUNTING SVC	1,895	1,839		1,895	1,839		1,895	1,976		1,950
79	20250700 ASSESSMENT COLL	23,859	21,938		23,859	21,960		23,859	22,461		23,859
80	20252500 ENGINEERING SVC	15,000	14,403		53,500	14,722		15,000	33,494		16,000
81	20253100 LEGAL SVC	45,500	35,872		15,500	19,071		15,500	1,664		15,500
82	20254300 PARKS/RECREATION SV	9,650	10,284		15,950	10,478		10,900			10,900
83	20257100 SECURITY SVC	51,000	44,712		60,440	53,448		48,250	36,552		52,800
84	20257200 SHUTTLE BUS	10,000	5,620		4,500	2,930		5,000			
85	20259100 OTHER PROF SVC	31,000	30,491		6,800	14,809		66,800	61,574		7,200
86	20281100 DATA PROCESSING SVC	26,285	25,804		68,112	41,276		37,765	25,367		32,765
87	20281200 DATA PROCESSING SUP	1,338	1,328		3,680	3,366		2,700	11,648		7,093
88	20281304 SALES TAX ADJ-BO				-	(525)					
89	20281700 ELECTION SVC	22,500	21,890					-	1,887		24,000
90	20281900 REGISTRATION SVC	23,000	23,405		20,000	15,743		22,000	18,088		22,000
91	20285100 RECREATIONAL SVC	118,349	101,646		105,725	68,694		39,785	11,358		45,367
92	20285200 RECREATIONAL SUP	42,160	20,680		30,850	13,622		43,305	4,588		22,960
93	20289800 OTHER OP EXP SUP	98,560	61,440		152,593	152,620		54,866	14,718		15,000
94	20289900 OTHER OP EXP SVC	32,175	12,827		8,500	(2,775)		5,900	2,393		5,900
95	20291300 AUD/CONTROLLER S	10,000	12,400		12,000	10,900		12,000	8,979		13,000
96	* 20 - SERVICES AND SUPPLIES	1,349,121	1,167,214		1,444,919	1,129,133		1,227,290	828,792		1,152,799

	A	F	G	H	J	K	L	Q	R	S	V
3					General Fund 341A						
4					FY21-22 Prelim Budget : Comparison To Prior Fiscal Years						
5					Fiscal Years 18-19, & 19-20, YTD April FY 20-21						
6											
7											
8											
9											
10											
11											
12	Account & Description	FY18-19 Budget	FY18-19 Actual-GL		FY19-20 Budget	FY19-20 Actual-GL		FY20-21 Final Budget	YTD APRIL Actual-GL		FY 21-22 Prelim Budget
97	30345000 TAX/LIC/ASSESS	3,100	3,083		4,000	3,135		4,000	3,251		4,000
98	* 30 - OTHER CHARGES	3,100	3,083		4,000	3,135		4,000	3,251		4,000
99	42420100 BUILDINGS	177,085	177,085		15,000	15,000					-
100	42420200 STRUCTURES	89,000	88,200		-	(11)		959,200			838,914
101	* 42 - Buildings	266,085	265,285		15,000	14,989		959,200	-		838,914
102	43430300 EQUIP SD NON REC	23,709	17,755					71,014			
103	* 43 - Equipment	23,709	17,755					71,014	-		
104	79790100 CONTINGENCY APPR	45,000	-		48,000	-		50,000	-		50,000
105	* 79 - Appropriation for Con	45,000	-		48,000	-		50,000	-		50,000
106	** Expenditure accounts	3,573,674	3,318,296		3,523,744	3,025,875		4,147,073	2,321,272		4,027,255
107	59599100 OPERATING TRANS	(609,859)	(607,493)		(628,054)	(607,420)		(660,564)	(358,503)		(678,684)
108	* 59 - INTERFUND REIMBRMNT	(609,859)	(607,493)		(628,054)	(607,420)		(660,564)	(358,503)		(678,684)
109	** REIMBURSEMENT ACCOUNTS	(609,859)	(607,493)		(628,054)	(607,420)		(660,564)	(358,503)		(680,381)
110	91910100 PROP TAX CUR SEC	(1,617,083)	(1,615,369)		(1,700,984)	(1,677,693)		(1,772,425)	(1,758,641)		(1,832,687)
111	91910200 PROP TAX CUR UNS	(56,142)	(59,107)		(59,120)	(62,884)		(61,120)	(65,488)		(63,200)
112	91910300 PROP TAX CUR SUP	(34,621)	(45,231)		(45,207)	(33,258)		(46,500)	(33,381)		(47,500)
113	91910400 PROP TAX SEC DEL	(11,673)	(12,013)		(12,159)	(11,930)		(13,000)	(15,227)		(12,000)
114	91910500 PROP TAX SUP DEL	(1,910)	(2,368)		(2,300)	(2,565)		(2,400)	(2,349)		(2,400)
115	91910600 PROP TAX UNITARY	(26,350)	(22,838)		(26,350)	(23,264)		(27,350)	(23,473)		(27,350)
116	91912000 PROP TAX REDEMP	-	(67)		-	(86)		-	(131)		
117	91913000 PROP TAX PR UNSE	(1,598)	(654)		(1,216)	(765)		(1,250)	(1,336)		(1,250)
118	91914000 PROP TAX PENALTI	(305)	(309)		(150)	(230)		(150)	(452)		(150)
119	* 91 - TAXES	(1,749,682)	(1,757,955)		(1,847,486)	(1,812,675)		(1,924,195)	(1,900,479)		(1,986,537)
120	94941000 INTEREST INCOME	(6,000)	(10,601)		(8,000)	(2,413)		(10,000)	(876)		(10,000)
121	94942900 BLDG RENTAL OTHE	(154,400)	(97,609)		(120,950)	(41,869)		(37,000)	(5,567)		(36,000)
122	94943900 GROUND LEASES-OT	(100,000)	(115,626)		(97,983)	(58,828)		(85,000)	(53,329)		(103,000)
123	* 94 - REVENUE FROM USE OF M	(260,400)	(223,836)		(226,933)	(103,110)		(132,000)	(59,772)		(149,000)
124	95952200 HOME PROP TAX RE	(17,800)	(16,520)		(16,500)	(13,783)		(16,500)	(8,002)		(16,500)
125	95952900 IN LIEU TAXES-OT	(255,678)	(255,678)		(13,500)	(13,500)		(175,000)	-		-
126	* 95 - INTERGOVERNMENTAL RE	(273,478)	(272,198)		(30,000)	(27,283)		(191,500)	(8,002)		(16,500)
127	96964600 RECREATION SVC C	(528,597)	(432,772)		(505,249)	(233,046)		(344,857)	(96,696)		(307,620)
128	* 96 - CHARGES FOR SERVICES	(528,597)	(432,772)		(505,249)	(233,046)		(344,857)	(96,696)		(307,620)
129	97979000 MISC OTHER	(28,500)	(37,554)		(165,793)	(135,190)		(893,957)	(592,193)		(888,914)
130	* 97 - MISCELLANEOUS REVENU	(28,500)	(37,554)		(165,793)	(135,190)		(893,957)	(592,193)		(888,914)
131	** REVENUE ACCOUNTS	(2,840,657)	(2,724,316)		(2,775,461)	(2,311,304)		(3,486,509)	(2,657,142)		(3,348,571)
132	*** Total	123,158	(13,513)		120,229	107,151					

FAIR OAKS RECREATION AND PARK DISTRICT OVERALL BUDGET SUMMARY

FY 2021-2022		<u>District Expenditures</u>	\$ 3,348,572					
		<u>District Revenues</u>	\$ 3,348,572					
		<u>BALANCE</u>	\$ -					
			\$ 3,348,572					
				BOARD	ADMIN	RECREATION	PARKS	CAPITAL
DISTRICT EXPENSES			\$ 3,348,572	\$ 9,570	\$ 861,931	\$ 905,064	\$ 1,369,062	\$ 838,914
	SALARIES / BENEFITS		\$ 1,981,720	\$ 8,395	\$ 580,146	\$ 704,477	\$ 688,727	\$ -
10111000	REGULAR EMPLOYEES		\$ 1,006,495	\$ -	\$ 311,536	\$ 369,519	\$ 325,440	\$ -
10112100	EXTRA HELP		\$ 228,418	\$ -	\$ -	\$ 122,130	\$ 106,288	\$ -
10112400	COMMITTEE MEMBERS		\$ 8,000	\$ 8,000				\$ -
10113100	STRAIGHT TIME OT		\$ -				\$ -	\$ -
10113200	TIME/ONE HALF OT		\$ 1,500		\$ -		\$ 1,500	\$ -
10114300	ALLOWANCES		\$ 7,200	\$ -	\$ 6,000	\$ -	\$ 1,200	\$ -
10114400	SUGGEST AWARDS		\$ -	\$ -				\$ -
10115200	TERMINAL PAY		\$ -	\$ -				\$ -
10121000	RETIREMENT		\$ 172,552	\$ -	\$ 102,101	\$ 39,951	\$ 30,500	\$ -
10122000	OASDHI		\$ 25,782	\$ 25	\$ 4,517	\$ 12,692	\$ 8,573	\$ -
10123000	GROUP INS		\$ 308,504	\$ -	\$ 53,013	\$ 127,750	\$ 127,741	\$ -
10124000	WORK COMP INS		\$ 118,915	\$ 370	\$ 7,793	\$ 27,715	\$ 83,037	\$ -
10125000	SUI INS		\$ 10,544	\$ -	\$ 1,376	\$ 4,720	\$ 4,448	\$ -
10128000	RETIREMENT HEALTH CARE		\$ 93,810	\$ -	\$ 93,810	\$ -		\$ -
Net of :SERVICES & SUPPLIES, OTHER CHARGES, OPER TRANS IN/OUT, APPR FOR CONTINGENCY			\$ 1,367,030					

FAIR OAKS RECREATION AND PARK DISTRICT OVERALL BUDGET SUMMARY

FY 2021-2022		<u>District Expenditures</u>	\$ 3,348,572					
		<u>District Revenues</u>	\$ 3,348,572					
		<u>BALANCE</u>	\$ -					
		\$ 3,348,572						
				BOARD	ADMIN	RECREATION	PARKS	CAPITAL
	SERVICES & SUPPLIES	\$ 1,153,882		\$ 1,175	\$ 277,785	\$ 200,587	\$ 680,335	\$ -
20200500	ADVERTISING	\$ 8,295		\$ -	\$ 700	\$ 7,595	\$ -	\$ -
20201500	BLUE PRINT SVC	\$ 50		\$ -	\$ 50	\$ -	\$ -	\$ -
20202100	BOOKS/PER SVC	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
20202400	SUBSCRIPTIONS	\$ 250		\$ -	\$ 250	\$ -	\$ -	\$ -
20202900	BUS/CONFERENCE EXP	\$ 2,500		\$ -	\$ 2,000	\$ -	\$ 500	\$ -
20203500	ED/TRAINING SVC	\$ 7,290		\$ -	\$ 2,500	\$ 2,640	\$ 2,150	\$ -
20203600	ED/TRAINING SUP	\$ 850		\$ -	\$ 500	\$ 100	\$ 250	\$ -
20203700	TUITION REIMB (DON RALLS)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
20203800	EMPLOYEE RECOGNITION	\$ 850		\$ -	\$ 750	\$ -	\$ 100	\$ -
20203900	EMP TRANSPORTATION	\$ 900		\$ -	\$ 900		\$ -	\$ -
20205100	INS LIABILITY	\$ 111,950		\$ 800	\$ 108,750	\$ 2,400	\$ -	\$ -
20206100	MEMBERSHIP DUES	\$ 6,025		\$ -	\$ 4,500	\$ 815	\$ 710	\$ -
20207600	OFFICE SUPPLIES	\$ 4,300		\$ -	\$ 2,100	\$ 1,000	\$ 1,200	\$ -
20208100	POSTAL SVC	\$ 4,800		\$ -	\$ 1,600	\$ 3,200	\$ -	\$ -
20208500	PRINTING SVC	\$ 7,370		\$ 100	\$ 500	\$ 6,770	\$ -	\$ -
20210300	AGRI/HORT SVC	\$ 240,000		\$ -	\$ -	\$ -	\$ 240,000	\$ -
20210400	AGRI/HORT SUP	\$ 20,400		\$ -	\$ -	\$ -	\$ 20,400	\$ -
20211100	BLDG MAINT SVC	\$ 5,000		\$ -	\$ -	\$ -	\$ 5,000	\$ -
20211200	BLDG MAINT SUP/MAT	\$ 10,000		\$ -	\$ -	\$ -	\$ 10,000	\$ -
20213100	ELECT MAINT SVC	\$ 1,500		\$ -	\$ -	\$ -	\$ 1,500	\$ -
20213200	ELECT MAINT SUP	\$ 3,000		\$ -	\$ -	\$ -	\$ 3,000	\$ -
20214100	LAND IMP MAINT SVC	\$ 1,000		\$ -	\$ -	\$ -	\$ 1,000	\$ -

FAIR OAKS RECREATION AND PARK DISTRICT OVERALL BUDGET SUMMARY

FY 2021-2022		<u>District Expenditures</u>	\$ 3,348,572					
		<u>District Revenues</u>	\$ 3,348,572					
		<u>BALANCE</u>	\$ -					
		\$ 3,348,572						
				BOARD	ADMIN	RECREATION	PARKS	CAPITAL
20214200	LAND IMP MAINT SUP	\$ 18,000	\$ -	\$ -	\$ -	\$ 18,000	\$ -	
20215100	MECH SYS MAINT SVC	\$ 4,400	\$ -	\$ -	\$ -	\$ 4,400	\$ -	
20215200	MECH SYS MAINT SUP	\$ 200	\$ -	\$ -	\$ -	\$ 200	\$ -	
20216200	PAINTING SUP	\$ 3,600	\$ -	\$ -	\$ 100	\$ 3,500	\$ -	
20216700	PLUMBING MAINT SVC	\$ 3,500	\$ -	\$ -	\$ -	\$ 3,500	\$ -	
20216800	PLUMBING MAINT SUP	\$ 13,000	\$ -	\$ -	\$ -	\$ 13,000	\$ -	
20218500	PERMIT CHARGES	\$ 2,950	\$ -	\$ -	\$ 2,450	\$ 500	\$ -	
20219100	ELECTRICITY	\$ 57,000	\$ -	\$ -	\$ -	\$ 57,000	\$ -	
20219200	NATURAL GAS/LPG	\$ 4,120	\$ -	\$ -	\$ -	\$ 4,120	\$ -	
20219300	REF COLL/DISP SVC	\$ 14,450	\$ -	\$ -	\$ 450	\$ 14,000	\$ -	
20219500	SEWAGE DISP SVC	\$ 19,700	\$ -	\$ -	\$ 6,700	\$ 13,000	\$ -	
20219700	TELEPHONE SVC	\$ 22,180	\$ -	\$ 4,500	\$ -	\$ 17,680	\$ -	
20219800	WATER	\$ 90,000	\$ -	\$ -	\$ -	\$ 90,000	\$ -	
20219900	TELEPHONE SYS MAINT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
20220500	AUTO MAINT SVC	\$ 7,000	\$ -	\$ -	\$ -	\$ 7,000	\$ -	
20220600	AUTO MAINT SUP	\$ 4,500	\$ -	\$ -	\$ -	\$ 4,500	\$ -	
20222600	EXPENDABLE TOOLS	\$ 5,500	\$ -	\$ -	\$ -	\$ 5,500	\$ -	
20222700	CELLPHONE/PAGER	\$ 10,900	\$ -	\$ -	\$ 5,400	\$ 5,500	\$ -	
20223600	FUEL/LUBRICANTS	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000	\$ -	
20226100	OFFICE EQ MAINT SVC	\$ 4,500	\$ -	\$ 4,300	\$ -	\$ 200	\$ -	
20226200	OFFICE EQ MAINT SUP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
20227500	RENT/LEASE EQ	\$ 28,025	\$ -	\$ 5,000	\$ 19,825	\$ 3,200	\$ -	
20229100	OTHER EQUIP MAINT SVC	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000	\$ -	
20229200	OTHER EQUIP MAINT SUP	\$ 1,500	\$ -	\$ -	\$ -	\$ 1,500	\$ -	
20231400	CLOTH/PERSONAL SUP	\$ 17,725	\$ 275	\$ 500	\$ 12,025	\$ 4,925	\$ -	
20232100	CUSTODIAL SVC	\$ 6,200	\$ -	\$ -	\$ -	\$ 6,200	\$ -	

FAIR OAKS RECREATION AND PARK DISTRICT OVERALL BUDGET SUMMARY

FY 2021-2022		<u>District Expenditures</u>		\$ 3,348,572					
		<u>District Revenues</u>		\$ 3,348,572					
		<u>BALANCE</u>		-					
				\$ 3,348,572					
					BOARD	ADMIN	RECREATION	PARKS	CAPITAL
DISTRICT REVENUE				\$ 3,348,571	\$ 50,000	\$ 2,152,037	\$ 307,620	\$ -	\$ 838,914
		TAXES		\$ 1,986,537	\$ -	\$ 1,986,537	\$ -	\$ -	\$ -
91910100	PROP TAX CUR SEC			\$ 1,832,687	\$ -	\$ 1,832,687	\$ -	\$ -	\$ -
91910200	PROP TAX CUR UNSEC			\$ 63,200	\$ -	\$ 63,200	\$ -	\$ -	\$ -
91910300	PROP TAX CUR SUP			\$ 47,500	\$ -	\$ 47,500	\$ -	\$ -	\$ -
91910400	PROP TAX SEC DELINQ			\$ 12,000	\$ -	\$ 12,000	\$ -	\$ -	\$ -
91910500	PROP TAX SUP DELINQ			\$ 2,400	\$ -	\$ 2,400	\$ -	\$ -	\$ -
91910600	PROP TAX UNITARY			\$ 27,350	\$ -	\$ 27,350	\$ -	\$ -	\$ -
91913000	PROP TAX PR UNSEC			\$ 1,250	\$ -	\$ 1,250	\$ -	\$ -	\$ -
91914000	PROP TAX PENALTIES			\$ 150	\$ -	\$ 150	\$ -	\$ -	\$ -
	USE OF MONEY/PROPERTY			\$ 149,000	\$ -	\$ 149,000	\$ -	\$ -	\$ -
94941000	INTEREST INCOME			\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -
94942900	BLDG RENTAL OTHER			\$ 36,000	\$ -	\$ 36,000	\$ -	\$ -	\$ -
94943900	GROUND LEASES-OTHER			\$ 103,000	\$ -	\$ 103,000	\$ -	\$ -	\$ -
	INTERGOVERNMENT REV			\$ 16,500	\$ -	\$ 16,500	\$ -	\$ -	\$ -
95952200	HOME PROP TAX REL			\$ 16,500	\$ -	\$ 16,500	\$ -	\$ -	\$ -
95952800	STATE SUBVENTION			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
95952900	IN LIEU TAXES-OTHER			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	CHARGES FOR SERVICES			\$ 307,620	\$ -	\$ -	\$ 307,620	\$ -	\$ -
96960300	SPECIAL ASSESSMENT			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96961200	CANDIDATE FILING FEE				\$ -	\$ -	\$ -	\$ -	\$ -
96964600	RECREATION SVC CHGS			\$ 307,620	\$ -	\$ -	\$ 307,620	\$ -	\$ -
	MISC REVENUE			\$ 838,914	\$ 50,000	\$ -	\$ -	\$ -	\$ 838,914
97973000	DONATIONS/CONTRIB			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
97979000	MISC OTHER			\$ 838,914					\$ 838,914
FUND BALANCE TRANSFER				\$ 50,000	\$ 50,000				

MEASURE J BOND BUDGET - Preliminary FY 21-22

PROGRAM NAME:	BOND	PROGRAM REVENUE	\$ 20,749,368.15	PROGRAM EXPENDITURES	\$ 20,749,368.15	PROFIT / LOSS	\$ -
PROGRAM CONTACT:							

DISTRICT EXPENDITURES		20,749,368.15	STAFFING COST								
SALARIES / BENEFITS		17,500.00	FULL-TIME STAFF	HOURS	SALARY	PERS	GROUP INS	OASDHI	SUI INS	W/C INS	Total Pay
SAC1/10111000	REGULAR EMPLOYEES	15,000.00	ADMIN								\$ 17,500.00
SAC1/10112100	EXTRA HELP	0.00	Lucas, Paula								\$ -
SAC1/10112400	COMMITTEE MEMBERS	0.00	Corona, Mario								\$ -
SAC1/10113100	STRAIGHT TIME OT	0.00									\$ -
SAC1/10113200	TIME/ONE HALF OT	0.00									\$ -
SAC1/10114300	ALLOWANCES	0.00									\$ -
SAC1/10114400	SUGGEST AWARDS	0.00									\$ -
SAC1/10115200	TERMINAL PAY	0.00									\$ -
SAC1/10121000	RETIREMENT	500.00									\$ -
SAC1/10122000	OASDHI	500.00									\$ -
SAC1/10123000	GROUP INS	500.00									\$ -
SAC1/10124000	WORK COMP INS	500.00									\$ -
SAC1/10125000	SUI INS	500.00									\$ -
SAC1/10128000	RETIREMENT HEALTH CARE	0.00									\$ -
			ADMIN TOTAL								\$ 17,500.00
			GRAND TOTAL		\$ 17,500.00	CHECK		\$ 17,500.00	BALANCE		\$ -

SERVICES & SUPPLIES		\$ 19,500.00	MULTIPLE GL ACCOUNT PURCHASE						
ITEM:	\$	ITEM:	\$	ITEM:	\$	TOTAL	CHECK		
SAC1/20200500	ADVERTISING	0	\$ -		\$ -		\$ -	\$ -	\$ -
SAC1/20201500	BLUE PRINT SVC	0	\$ -		\$ -		\$ -	\$ -	\$ -
SAC1/20202100	BOOKS/PER SVC	0	\$ -		\$ -		\$ -	\$ -	\$ -
SAC1/20202400	SUBSCRIPTIONS	0	\$ -		\$ -		\$ -	\$ -	\$ -
SAC1/20202900	BUS/CONFERENCE EXP	0	\$ -		\$ -		\$ -	\$ -	\$ -
SAC1/20203500	ED/TRAINING SVC	0	\$ -		\$ -		\$ -	\$ -	\$ -

					\$ -		\$ -		\$ -		
SAC1/20213200	ELECT MAINT SUP	0	\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
SAC1/20214100	LAND IMP MAINT SVC	0	\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
SAC1/20214200	LAND IMP MAINT SUP	0	\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
SAC1/20215100	MECH SYS MAINT SVC	0	\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
SAC1/20215200	MECH SYS MAINT SUP	0	\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
SAC1/20216200	PAINTING SUP	0	\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
SAC1/20216700	PLUMBING MAINT SVC	0	\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
SAC1/20216800	PLUMBING MAINT SUP	0	\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
SAC1/20218500	PERMIT CHARGES	0	\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
SAC1/20219100	ELECTRICITY	0	\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
SAC1/20219200	NATURAL GAS/LPG	0	\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
SAC1/20219300	REF COLL/DISP SVC	0	\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
SAC1/20219500	SEWAGE DISP SVC	0	\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		

SAC1/20232200	CUSTODIAL SUP	0	\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
SAC1/20233200	FOOD/CATERING SUP	0	\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
SAC1/20244400	MEDICAL SUPPLIES	0	\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
SAC1/20250200	ACTUARIAL SVC	0	\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
SAC1/20250500	ACCOUNTING SVCS	0	\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
SAC1/20250700	ASSESSMENT COLL SVC	0	\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
SAC1/20251900	ARCHITECTURAL SVCS	0	\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
SAC1/20252100	TEMPORARY SVCS	0	\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
SAC1/20252500	ENGINEERING SVCS	0	\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
SAC1/20253100	LEGAL SVC	0	\$ 15,000.00	General Legal	\$ 15,000		\$ -		\$ -	\$ 15,000.00	\$ -
SAC1/20254300	PARKS/RECREATION SVC	0	\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
SAC1/20257100	SECURITY SVC	0	\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
SAC1/20257200	SHUTTLE BUS	0	\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
SAC1/20259100	OTHER PROF SVC	0	\$ -		\$ -		\$ -		\$ -	\$ -	\$ -

					\$ -		\$ -		\$ -		
SAC1/20281100	DATA PROCESSING SVC	0	\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
SAC1/20281200	DATA PROCESSING SUP	0	\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
SAC1/20281700	ELECTION SVC	0	\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
SAC1/20281900	REGISTRATION SVC	0	\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
SAC1/20285100	RECREATIONAL SVC	0	\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
SAC1/20285200	RECREATIONAL SUP	0	\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
SAC1/20289800	OTHER OP EXP SUP	0	\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
SAC1/20289900	OTHER OP EXP SVC	0	\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
SAC1/20291300	AUD/CONTROLLER SVC	0	\$ 4,500.00	Bond Audit	\$ 4,500		\$ -		\$ -	\$ 4,500.00	\$ -
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
SAC1/20292700	GS WAREHOUSE CHGS	0	\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
OTHER CHARGES			\$ -								
SAC1/30345000	TAX/LIC/ASSESS	0	\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
SAC1/30389000	UNFUNDED GHS - OTHER	0	\$ -		\$ -		\$ -		\$ -	\$ -	\$ -
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		
					\$ -		\$ -		\$ -		

BOND REVENUE			20,749,368.15	PROGRAM REVENUE		
TAXES			0.00			
SAC1/91910100	PROP TAX CUR SEC		0.00	Revenue Item		
SAC1/91910200	PROP TAX CUR UNSEC		0.00	QUANTITY	COST	OBJECT TOTAL
SAC1/91910300	PROP TAX CUR SUP		0.00		\$ -	\$ -
SAC1/91910400	PROP TAX SEC DELINQ		0.00		\$ -	\$ -
SAC1/91910500	PROP TAX SUP DELINQ		0.00		\$ -	\$ -
SAC1/91910600	PROP TAX UNITARY		0.00		\$ -	\$ -
SAC1/91913000	PROP TAX PR UNSEC		0.00		\$ -	\$ -
SAC1/91914000	PROP TAX PENALTIES		0.00		\$ -	\$ -
USE OF MONEY/PROPRTY			0.00		\$ -	\$ -
SAC1/94941000	INTEREST INCOME		0.00		\$ -	\$ -
SAC1/94942900	BLDG RENTAL OTHER		0.00		\$ -	\$ -
SAC1/94943900	GROUND LEASES-OTHER		0.00		\$ -	\$ -
INTERGOVERNMENT REV			0.00		\$ -	\$ -
SAC1/95952200	HOME PROP TAX REL		0.00		\$ -	\$ -
SAC1/95952800	STATE SUBVENTION		0.00		\$ -	\$ -
SAC1/95952900	IN LIEU TAXES-OTHER		0.00		\$ -	\$ -
CHARGES FOR SERVICES			0.00		\$ -	\$ -
SAC1/96960300	SPECIAL ASSESSMENT		0.00		\$ -	\$ -
SAC1/96961200	CANDIDATE FILING FEE		0.00		\$ -	\$ -
SAC1/96964600	RECREATION SVC CHGS		0.00		\$ -	\$ -
MISC REVENUE			20,749,368.15		\$ -	\$ -
SAC1/97973000	DONATIONS/CONTRIB		0.00			
	BOND REVENUE		20,749,368.15	TOTAL REVENUE		
					\$	-