

22-23 Operating Budget (4410, 4411, 4412)

4414 4415, 4421

Line Item Account	Description	2021-2022 Actuals	2022-2023 Operating Budget	Operating Programs					2022-2023 AAB	2022-2023 Measure O
				Recreation	Ops	Ranger	Grounds	Board		
Source of Funds										
Taxes										
				1000	2000	5000	7000	9000		
3010	Property Tax-Current Secured	\$ 82,448	\$ 83,500		\$ 83,500				\$ - \$ -	
3011	Property Tax-Unitary	\$ 2,592	\$ 2,500		\$ 2,500				\$ - \$ -	
3015	PT PY Corr/Escapes Secured	\$ (34)	\$ -						\$ - \$ -	
3020	Property Tax-Current Unsecd	\$ 17,019	\$ 17,500		\$ 17,500				\$ - \$ -	
3023	PT PY Corr/Escapes Unsecured	\$ 872	\$ 500		\$ 500				\$ - \$ -	
3040	Property Tax-Prior Secured	\$ (73)	\$ -						\$ - \$ -	
3050	Property Tax-Prior Unsecured	\$ 657	\$ 400		\$ 400				\$ - \$ -	
3054	Supplemental Pty Tax-Current	\$ 3,668	\$ 2,000		\$ 2,000				\$ - \$ -	
3056	Supplemental Pty Tax-Prior	\$ (38)	\$ -						\$ - \$ -	
3066	Special Tax Assessment	\$ 1,016,050	\$ 1,067,356	\$ 60,295			\$ 1,007,060		\$ - \$ -	
Licenses, Permits and Franchises										
				1000	2000	5000	7000	9000		
3279	Miscellaneous Permits	\$ -	\$ -						\$ - \$ -	
Fines, Forfeitures, and Penalties										
				1000	2000	5000	7000	9000		
3057	PT-506 Int, 480 CIOS/CIC Pen	\$ 20	\$ -						\$ - \$ -	
3335	Parking Violations	\$ -	\$ 3,500			\$ 3,500			\$ - \$ -	
Use of Money and Property										
				1000	2000	5000	7000	9000		
3380	Interest Income	\$ 6,570	\$ 5,800		\$ 5,800				\$ - \$ -	
3381	Unrealized Gain/Loss Invstmnts	\$ (435)	\$ -						\$ - \$ -	
Intergovernmental Revenue-State										
				1000	2000	5000	7000	9000		
4220	Homeowners Property Tax Relief	\$ 2,412	\$ 2,400		\$ 2,400				\$ - \$ -	
4284	State Aids	\$ 327,695	\$ -						\$ - \$ -	
Intergovernmental Revenue-Other										
				1000	2000	5000	7000	9000		
4840	Other Governmental Agencies	\$ 548,090	\$ 550,000		\$ 550,000				\$ - \$ -	
Charges for Services										
				1000	2000	5000	7000	9000		
4876	Benefit Assessments	\$ -	\$ -						\$ - \$ 257,088	
5105	Reimb for District Services	\$ 100,000	\$ -						\$ - \$ -	
5406	Insurance	\$ 135	\$ 135		\$ 135				\$ - \$ -	
5658	Site Use Fee	\$ 15,118	\$ 12,000		\$ 12,000				\$ - \$ -	
5661	Park & Rec Fee-Concessions	\$ -	\$ -						\$ - \$ -	
5679	Park & Rec Fee-Other Park Srv	\$ 44,571	\$ 45,462		\$ 45,462				\$ - \$ -	
5739	Other Services	\$ -	\$ -						\$ 88,000 \$ -	
Other Financing Sources										
				1000	2000	5000	7000	9000		
5911	Oper Trf (In)-Other Funds	\$ -	\$ -						\$ - \$ -	
Miscellaneous Revenue										
				1000	2000	5000	7000	9000		
5860	Other Sales	\$ 750	\$ -						\$ - \$ -	
5875	Other Program Revenue	\$ -	\$ -						\$ - \$ -	
5891	Refunds/Repayments	\$ 25,868	\$ -						\$ - \$ 43,900	
5892	Other-Grants Private Agencies	\$ (4,127)	\$ -						\$ - \$ -	
5901	Grant/Audit/Other Settlements	\$ -	\$ -						\$ - \$ -	
5909	Other Miscellaneous Revenue	\$ 3,479	\$ 1,000		\$ 1,000				\$ - \$ -	
Decrease to Nonspendables										
				1000	2000	5000	7000	9000		
9602	Receivables	\$ -	\$ -						\$ - \$ -	
Decrease to Restricted										
				1000	2000	5000	7000	9000		
9717	Debt Service	\$ -	\$ -						\$ - \$ -	
9797	Unrealized Gains	\$ 435	\$ -						\$ - \$ -	
Decrease to Committed										
				1000	2000	5000	7000	9000		
9899	Purpose of Fund	\$ -	\$ -						\$ - \$ -	
Sources of Funds		\$ 2,193,740	\$ 1,794,053	\$ 60,295	\$ 723,197	\$ 3,500	\$ 1,007,060	\$ -	\$ 88,000 \$ 300,988	

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				Recreation	Ops	Ranger	Grounds	Board		
Use of Funds										
Salaries and Employee Benefits				1000	2000	5000	7000	9000		
6100	Regular Salaries	\$ 634,906	\$ 840,500	\$ 62,726	\$ 367,283	\$ 64,527	\$ 345,963		\$ 15,703	\$ -
6200	Extra Help and/or Labor	\$ 43,435	\$ 123,310	\$ 20,207	\$ 24,679		\$ 54,670	\$ 23,754	\$ 40,414	\$ -
6300	Overtime	\$ 46,941	\$ 22,050	\$ 2,614	\$ 2,761	\$ 2,617	\$ 14,058		\$ 4,188	\$ -
6400	Retirement Contribution	\$ 50,680	\$ 66,027	\$ 4,355	\$ 26,863	\$ 4,361	\$ 30,448		\$ 1,090	\$ -
6401	Accrued Pension Expense	\$ 68,224	\$ 76,602	\$ 299	\$ 1,197	\$ 299	\$ 74,807		\$ -	\$ -
6460	Retirement Incentive Contrib	\$ 2,314	\$ 5,500	\$ 500	\$ 2,000	\$ 500	\$ 2,500		\$ 125	\$ -
6500	FICA Contribution	\$ 1,715	\$ 4,256	\$ 1,253	\$ 1,530			\$ 1,473	\$ 2,506	\$ -
6550	FICA/Medicare	\$ 1,932	\$ 13,328	\$ 1,240	\$ 5,699	\$ 949	\$ 5,096	\$ 344	\$ 823	\$ -
6600	Health Insurance Contrib	\$ 88,535	\$ 125,400	\$ 11,400	\$ 45,600	\$ 11,400	\$ 57,000		\$ 2,850	\$ -
6700	Unemployment Ins Contribution	\$ 1,456	\$ 2,410	\$ 294	\$ 735	\$ 147	\$ 735	\$ 499	\$ 294	\$ -
6900	Workers Compensation	\$ 28,752	\$ 33,172	\$ 2,419	\$ 16,241	\$ 2,073	\$ 11,749	\$ 691	\$ 1,871	\$ -
6990	Accrued Salaries and Benefits	\$ (19,389)	\$ -						\$ -	\$ -
Services and Supplies				1000	2000	5000	7000	9000		
7005	Advertising/Marketing Expense	\$ 4,787	\$ 5,000	\$ 4,000	\$ 1,000				\$ 3,500	\$ 8,000
7010	Agricultural	\$ 1,488	\$ 1,500				\$ 1,500		\$ -	\$ -
7030	Clothing and Personal	\$ 4,527	\$ 2,750			\$ 250	\$ 2,500		\$ 1,250	\$ -
7050	Communications	\$ 13,005	\$ 13,100	\$ 1,273	\$ 4,191	\$ 1,273	\$ 6,364		\$ 900	\$ -
7053	Telephone Service Local	\$ 702	\$ 1,500		\$ 1,500				\$ -	\$ -
7054	Telephone Service Long Dist	\$ -	\$ -						\$ -	\$ -
7060	Food	\$ 3,919	\$ 3,755	\$ 3,100	\$ 655				\$ 800	\$ 5,000
7070	Household Supplies	\$ 1,272	\$ 1,300		\$ 1,300				\$ -	\$ -
7080	Janitorial Services	\$ 104,088	\$ 44,000				\$ 44,000		\$ -	\$ -
7090	Insurance	\$ 44,209	\$ 52,337	\$ 3,000	\$ 49,337				\$ 1,625	\$ -
7099	Recruiting Expense	\$ 2,940	\$ 3,000		\$ 3,000				\$ 664	\$ -
7103	Interpreters	\$ -	\$ 1,500		\$ 1,500				\$ -	\$ -
7120	Equipment Maintenance	\$ 9,789	\$ 8,500		\$ 8,500				\$ 1,500	\$ -
7121	Operating Supplies	\$ 17,242	\$ 16,250		\$ 16,250				\$ 3,500	\$ 6,900
7123	IT Hardware Maintenance	\$ 39,633	\$ 34,009		\$ 34,009				\$ 5,991	\$ -
7124	IT Software Maintenance	\$ -	\$ -						\$ -	\$ -
7180	Tree Maintenance	\$ 292	\$ 10,000				\$ 10,000		\$ -	\$ 15,000
7181	Landscape Maintenance	\$ 12,329	\$ 12,000				\$ 12,000		\$ -	\$ -
7200	Structure & Ground Maintenance	\$ 42,187	\$ 22,000				\$ 22,000		\$ 2,500	\$ -
7201	Fire Protection Services	\$ 320	\$ 350		\$ 350				\$ -	\$ -
7203	Pest Control Services	\$ 2,700	\$ 3,000				\$ 3,000		\$ -	\$ -
7204	Alarm Services	\$ 1,800	\$ 5,437		\$ 5,437				\$ 1,148	\$ -
7324	Audit and Accounting Fees	\$ 23,084	\$ 30,000		\$ 30,000				\$ -	\$ -
7325	Other Professional Services	\$ 455	\$ -						\$ -	\$ -
7347	Furniture & Fixtures < \$5000	\$ 4,193	\$ -						\$ -	\$ -
7348	Instruments & Equip. < \$5000	\$ 6,251	\$ -						\$ -	\$ -
7363	Equipment Maintenance	\$ 11	\$ -						\$ -	\$ -
7383	Licenses & Taxes	\$ 68	\$ -						\$ -	\$ -
7400	Medical, Dental and Lab	\$ 447	\$ -						\$ -	\$ -
7430	Memberships	\$ 9,620	\$ 10,000		\$ 10,000				\$ 600	\$ -
7440	Miscellaneous Expense	\$ -	\$ -						\$ -	\$ -
7450	Office Expense	\$ 3,168	\$ 3,000		\$ 3,000				\$ 500	\$ -
7451	Postage	\$ 403	\$ 400	\$ 400					\$ -	\$ -
7453	Copier Expense	\$ 6,047	\$ 3,600		\$ 3,600				\$ 1,400	\$ -
7454	Books & Subscriptions	\$ 220	\$ 500		\$ 500				\$ -	\$ -
7456	IT Hardware Purchase < \$5K	\$ 4,521	\$ -						\$ 4,000	\$ -
7457	IT Software Purchase < \$100K	\$ 1,619	\$ 2,000		\$ 2,000				\$ -	\$ -
7460	Professional & Special Service	\$ 134,490	\$ 18,400		\$ 18,400				\$ 1,500	\$ 143,300

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				Recreation	Ops	Ranger	Grounds	Board		
Use of Funds										
7471	In Service Training	\$ 675	\$ 1,000		\$ 1,000				\$ -	\$ -
7506	Administrative Expense (SBC)	\$ 1,953	\$ 1,702		\$ 1,702				\$ -	\$ -
7507	ADP Payroll Fees	\$ 6,951	\$ 6,154		\$ 6,154				\$ 1,346	\$ -
7508	Legal Fees	\$ 115,193	\$ 63,000		\$ 63,000				\$ -	\$ -
7510	Contractual Services	\$ -	\$ 38,940		\$ 38,940				\$ -	\$ 15,000
7514	Architectural Services	\$ -	\$ -						\$ -	\$ 93,805
7515	Engineering Services	\$ -	\$ -						\$ -	\$ 40,000
7516	Permitting Services	\$ 554	\$ -						\$ -	\$ -
7530	Publications & Legal Notices	\$ -	\$ 500		\$ 500				\$ -	\$ -
7540	Rents/Leases-Equipment	\$ 55,496	\$ 5,000				\$ 5,000.00		\$ -	\$ 15,000
7546	Administrative Expense	\$ 90	\$ 400		\$ 400				\$ -	\$ -
7580	Rents/Leases-Structure	\$ 6,309	\$ 6,500				\$ 6,500.00		\$ -	\$ 22,000
7630	Small Tools & Instruments	\$ 2,676	\$ 2,500				\$ 2,500.00		\$ -	\$ -
7650	Special Departmental Expense	\$ 80,250	\$ -						\$ -	\$ -
7653	Training Fees & Supplies	\$ 2,837	\$ 6,000		\$ 6,000				\$ 500	\$ -
7658	California Childrens Services	\$ -	\$ -						\$ -	\$ -
7659	Purchase of Social Service	\$ -	\$ -						\$ -	\$ -
7668	Services County Provided	\$ -	\$ -						\$ -	\$ -
7669	Cost Allocations	\$ 5,470	\$ 26,000		\$ 26,000				\$ -	\$ -
7671	Special Projects	\$ -	\$ -						\$ -	\$ -
7703	Debris Basin Maintenance	\$ -	\$ -						\$ -	\$ -
7706	Environmental Compliance	\$ 1,100	\$ -						\$ -	\$ -
7730	Transportation and Travel	\$ 4,409	\$ 3,500		\$ 3,500				\$ -	\$ -
7731	Gasoline-Oil-Fuel	\$ 5,638	\$ 5,610				\$ 5,610.00		\$ 2,800	\$ -
7732	Training	\$ -	\$ -						\$ -	\$ -
7761	Electricity	\$ 3,540	\$ 5,000		\$ 2,000		\$ 3,000.00		\$ -	\$ -
7762	Natural Gas	\$ 762	\$ 800		\$ 800				\$ -	\$ -
7763	Water	\$ 74,122	\$ 80,000		\$ 10,000		\$ 70,000.00		\$ -	\$ -
7764	Refuse	\$ 35,286	\$ 25,000				\$ 25,000.00		\$ 9,000	\$ -
7765	Sewer	\$ 1,834	\$ 1,834		\$ 1,834				\$ -	\$ -
Other Charges				1000	2000	5000	7000	9000		
7830	Interest Expense	\$ 888	\$ 100		\$ 100				\$ -	\$ -
Capital Assets				1000	2000	5000	7000	9000		
8120	Land Improvements	\$ -	\$ -						\$ -	\$ -
8200	Structures&Struct Improvements	\$ -	\$ -						\$ -	\$ 155,000
8300	Equipment	\$ 12,719	\$ -						\$ -	\$ 35,000
8400	Infrastructure	\$ -	\$ -						\$ -	\$ -
Other Financing Uses				1000	2000	5000	7000	9000		
7901	Oper Trf (Out)	\$ -	\$ -						\$ -	\$ -
Increase to Restricted				1000	2000	5000	7000	9000		
9797	Unrealized Gains	\$ -	\$ -						\$ -	\$ -
9799	Purpose of Fund	\$ -	\$ -						\$ -	\$ -
Use of Funds		\$ 1,870,078	\$ 1,901,282	\$ 119,081	\$ 851,045	\$ 88,397	\$ 816,000	\$ 26,761	\$ 114,889	\$ 554,005
Net Financial Impact		\$ 323,663	\$ (107,230)						\$ (26,889)	\$ (253,018)