

**CARMICHAEL RECREATION & PARK DISTRICT  
PROPOSED RECOMMENDED BUDGET  
GENERAL FUND - FUND 337A  
FOR FY2023-24**

**CARMICHAEL RECREATION & PARK DISTRICT  
PROPOSED RECOMMENDED BUDGET  
FY2023-2024**

3/3/2023

**REVENUES - FUND 337A**

ACCT NO	ACCT TITLE	ADOPTED 2019-2020	MID YEAR 2019-2020	ACT YE 2019-2020	ADOPTED 2020-2021	MID YEAR 2020-2021	ACT YE 2020-2021	ADOPTED 2021-2022	MID YR 2021-2022	ACTUAL 2021 2022	ADOPTED 2022-23	MID YR 2022-23	EST YE 2022-2023	RECMNDED 2023-2024	NOTES/COMMENTS
91910100	Property Taxes- Current/Secured	1,965,000	1,087,964	2,002,044	2,072,116	1,151,955	2,108,695	2,135,377	1,217,314	2,209,627	2,275,900	1,289,291	2,282,000	2,350,460	Approx 3%+
91910200	Property Taxes - Current/Unsecured	70,000	72,860	74,481	74,481	76,805	77,293	78,000	76,027	76,414	76,414	77,762	77,762	78,707	
91910300	Supplemental PT - Current	50,000	19,478	54,110	54,110	16,868	55,215	55,215	20,082	81,049	81,049	29,161	81,049	81,049	
91910400	Augmentation Fund	14,124	14,059	14,059	14,059	17,898	17,898	17,898	15,893	15,893	15,893	14,170	14,170	14,170	
91910500	Property Tax - Supplemental/Delinquent	2,784	3,023	3,023	3,023	2,761	2,761	2,800	2,846	2,846	2,846	5,415	5,415	5,415	
91910600	Property Tax Unitary	18,500	9,460	17,691	17,691	9,220	17,892	17,892	9,595	18,848	18,848	11,205	18,848	18,848	
91912000	Property Tax Redemption	100	-	101	101	-	154	154	-	205	205	-	205	205	
91913000	Prop Tax PR - Unsecured	1,100	752	991	991	1,354	1,639	1,639	812	1,622	1,622	599	1,622	1,622	
91914000	Property Tax - Penalties	400	142	343	343	323	605	605	359	973	973	349	973	973	
91919900	Property Tax - Other	-	-	-	-	-	1	1	-	-	-	-	-	-	
	<b>OBJECT TOTAL</b>	<b>2,122,008</b>	<b>1,207,737</b>	<b>2,166,843</b>	<b>2,236,915</b>	<b>1,277,185</b>	<b>2,282,153</b>	<b>2,309,580</b>	<b>1,342,929</b>	<b>2,407,477</b>	<b>2,473,750</b>	<b>1,427,951</b>	<b>2,482,044</b>	<b>2,551,449</b>	<b>69,405 EST GROWTH</b>
94941000	Interest Income	200	479	8,271	2,500	299	1,228	2,500	211	3,803	3,000	194	3,000	3,000	
94942900	Building Rental - Other														
	LS Tenants	1,157,221	568,244	1,128,076	1,123,727	650,883	1,136,653	1,160,206	584,461	1,186,494	1,263,327	602,324	1,227,220	1,265,000	Inc Lease Escalator+ Trust trnsfr
	LS Building Rentals	151,200	96,949	143,572	75,000	(379)	9,493	100,000	40,974	97,915	110,000	53,817	110,000	125,000	Prep for Inc Rentals
	District Wide Rentals	81,392	37,615	57,524	45,000	13,041	26,210	50,000	28,383	79,015	80,000	51,841	85,000	90,000	" " 0.65
	<b>TOTAL BUILDING RENTAL - OTHER</b>	<b>1,389,813</b>	<b>702,808</b>	<b>1,329,172</b>	<b>1,243,727</b>	<b>663,544</b>	<b>1,172,356</b>	<b>1,310,206</b>	<b>653,818</b>	<b>1,363,424</b>	<b>1,453,327</b>	<b>707,983</b>	<b>1,422,220</b>	<b>1,480,000</b>	
94944400	Food Service Concessions	-	105	233	-	-	-	-	-	-	-	-	-	-	
	<b>OBJECT TOTAL</b>	<b>1,390,013</b>	<b>703,392</b>	<b>1,337,675</b>	<b>1,246,227</b>	<b>663,843</b>	<b>1,173,584</b>	<b>1,312,706</b>	<b>654,029</b>	<b>1,367,228</b>	<b>1,456,327</b>	<b>708,176</b>	<b>1,425,220</b>	<b>1,483,000</b>	<b>57,780 EST GROWTH</b>
95952200	Homeowner Property Tax Relief	19,500	9,530	19,060	19,000	9,423	18,847	19,000	9,347	18,694	18,000	9,085	18,170	18,000	Trend
95953000	Intergovernmental Revenue	-	-	-	-	-	-	-	8,500	8,500	-	-	-	-	CO Esmnt FY2021-22
95953100	Aid from Other Local Government Agencies	304,789	(90,365)	(2,415)	270,086	(87,950)	407,785	121,200	(27,772)	19,776	523,591	-	67,350	95,000	Park Fees CIP funding
95956900	State Aid - Other Misc Programs	-	-	-	50,000	-	204,548	-	(204,548)	-	-	-	-	-	
95959503	ARPA -SLFRF Revenue	-	-	-	-	-	-	-	-	-	-	-	-	325,000	ARPA
95959700	Federal Tax Credit	-	-	-	-	-	-	-	4,798	4,798	-	-	-	-	COVID19 Relief FY2021-22
	<b>OBJECT TOTAL</b>	<b>324,289</b>	<b>(80,835)</b>	<b>16,645</b>	<b>339,086</b>	<b>(78,527)</b>	<b>631,179</b>	<b>140,200</b>	<b>(209,675)</b>	<b>51,768</b>	<b>541,591</b>	<b>9,085</b>	<b>85,520</b>	<b>438,000</b>	-

**CARMICHAEL RECREATION & PARK DISTRICT  
PROPOSED RECOMMENDED BUDGET  
FY2023-2024**

3/3/2023

**REVENUES - FUND 337A**

ACCT NO	ACCT TITLE	ADOPTED 2019-2020	MID YEAR 2019-2020	ACT YE 2019-2020	ADOPTED 2020-2021	MID YEAR 2020-2021	ACT YE 2020-2021	ADOPTED 2021-2022	MID YR 2021-2022	ACTUAL 2021 2022	ADOPTED 2022-23	MID YR 2022-23	EST YE 2022-2023	RECMNDED 2023-2024	NOTES/COMMENTS
96964600	Recreation Service Charges	1,025,000	425,164	660,581	475,000	58,696	170,490	724,000	179,313	454,603	724,000	236,021	500,000	575,000	Prep for Inc Programs
96968000	CO Ins Prem ISF	-	-	2,489	-	-	-	-	-	-	-	-	-	-	
96969700	Law Enforcement Services	9,000	153	1,485	500	642	1,057	500	728.58	1,351	750	1,208	1,800	1,500	FY2023-24
	<b>OBJECT TOTAL</b>	<b>1,034,000</b>	<b>425,317</b>	<b>664,554</b>	<b>475,500</b>	<b>59,338</b>	<b>171,546</b>	<b>724,500</b>	<b>180,041</b>	<b>455,955</b>	<b>724,750</b>	<b>237,229</b>	<b>501,800</b>	<b>576,500</b>	<b>74,700 EST GROWTH</b>
97970900	Taxable Sales	-	-	-	-	-	-	-	-	-	-	-	-	-	
97971000	Cash Overages	-	-	-	-	-	-	-	-	-	-	-	-	-	
97973000	Donations & Contributions	85,658	11,437	15,212	170,318	3,327.16	70,569	105,500	18,119	75,663	55,000	7,334	18,750	65,000	Small CIP FY2023-24/Sponsors
97974000	Insurance Proceeds	7,000	3,226	11,076	7,000	10,593.00	121,121	507,000	(105,418)	(67,541)	907,098	178,608	863,980	10,000	Prop Loss,Dvdnds;Rtn Prem
97979000	Other Revenue	150,500	52	171	100	14,958.35	1,038	100	518	531	500	26	500	500	
97979900	Prior Year Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
	<b>OBJECT TOTAL</b>	<b>243,158</b>	<b>14,715</b>	<b>26,458</b>	<b>177,418</b>	<b>28,879</b>	<b>192,729</b>	<b>612,600</b>	<b>(86,781)</b>	<b>8,653</b>	<b>962,598</b>	<b>185,968</b>	<b>883,230</b>	<b>75,500</b>	
98986100	Gain on Sale of Fixed Asset	-	2,213	2,213	-	-	-	33,000	11,500	11,500	30,000	-	-	-	2 Vans - Instead traded in
	<b>OBJECT TOTAL</b>	<b>-</b>	<b>2,213</b>	<b>2,213</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,000</b>	<b>11,500</b>	<b>11,500</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>BUDGET TOTAL</b>	<b>5,113,468</b>	<b>2,272,539</b>	<b>4,214,389</b>	<b>4,475,146</b>	<b>1,950,717</b>	<b>4,451,191</b>	<b>5,132,586</b>	<b>1,892,043</b>	<b>4,302,580</b>	<b>6,189,017</b>	<b>2,568,409</b>	<b>5,377,814</b>	<b>5,124,449</b>	<b>(1,064,568) FY2023-24</b>
	<b>FUND BALANCE</b>	<b>1,314,897</b>	<b>1,314,897</b>	<b>1,314,897</b>	<b>741,511</b>	<b>741,511</b>	<b>741,511</b>	<b>1,288,558</b>	<b>1,288,558</b>	<b>1,288,558</b>	<b>1,175,390</b>	<b>1,175,390</b>	<b>1,175,390</b>	<b>1,135,192</b>	<b>(40,197)</b>
	<b>TRNSFR TO/FRM REST RESERVE -EQUIP</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>TOTAL PROJECTION</b>	<b>6,458,365</b>	<b>3,617,436</b>	<b>5,559,286</b>	<b>5,216,657</b>	<b>2,692,228</b>	<b>5,192,702</b>	<b>6,421,144</b>	<b>3,180,601</b>	<b>5,591,138</b>	<b>7,364,406</b>	<b>3,743,799</b>	<b>6,553,204</b>	<b>6,259,641</b>	<b>(1,104,765) FY2023-24</b>
										<b>4,415,748</b>	<b>7,364,406</b>	<b>5,418,011</b>	<b>6,259,641</b>		
										<b>1,175,390</b>	<b>(0)</b>	<b>1,135,192</b>	<b>0</b>		

**CARMICHAEL RECREATION & PARK DISTRICT  
PROPOSED RECOMMENDED BUDGET  
FY2023-2024**

**EXPENDITURES - FUND 337A** *Combination*

3/3/2023

ACCT NO	ACCT TITLE	ACT YE 2017-2018	ACT YE 2018- 2019	ACT YE 2019-2020	ACT YE 2020- 2021	ADOPTED 2021-2022	MID YR 2021-2022	ACT YE 2021- 22	ADOPTED 2022-23	MID YR 2022-23	EST YE 2022-23	RECOMMND 2023-24
1000's	<b>SALARIES &amp; EE BENEFITS:</b>											
1110	S & W - Regular F/T	1,093,916	1,225,829	1,232,582	1,207,266	1,358,758	<b>644,603</b>	1,212,812	1,579,480	<b>669,274</b>	<b>1,384,079</b>	<b>1,572,670</b>
1122	S & W - Temp P/T	402,420	368,653	347,939	22,637	240,000	<b>66,913</b>	118,093	251,661	<b>127,307</b>	<b>213,584</b>	<b>240,000</b>
	S & W - Custodial Assistants	1,075					-					
	S & W - Temp P/T Building Monitors	40,608	37,664	33,891	150	42,000	<b>10,077</b>	25,096	53,432	<b>17,032</b>	<b>45,059</b>	<b>53,432</b>
1124	S & W - Board Members											
1130	Overtime	34	213	555	178	1,000	<b>22</b>	164	1,000	<b>45</b>	<b>45</b>	<b>1,000</b>
1141	Premium Pay	100	150	200								
1143	Allowances	4,224	8,232	10,056	10,656	10,656	<b>5,328</b>	10,560	10,656	<b>4,848</b>	<b>9,840</b>	<b>10,656</b>
1152	Terminal Pay	9,493	99,692	8,009	9,360		<b>1,136</b>	21,000		<b>5,659</b>	<b>5,659</b>	
1210	Retirement	288,185	358,104	391,506	408,241	479,561	<b>228,188</b>	430,160	543,595	<b>242,630</b>	<b>496,297</b>	<b>529,633</b>
1220	OASHDI	118,881	133,005	124,871	95,125	125,756	<b>55,614</b>	106,019	144,468	<b>62,689</b>	<b>125,721</b>	<b>143,610</b>
1230	Group Insurance	315,630	360,955	392,247	358,499	440,853	<b>182,227</b>	365,243	499,417	<b>182,420</b>	<b>403,758</b>	<b>483,906</b>
1230-2	Dental	15,875	33,916	31,047	29,033	30,573	<b>13,509</b>	26,900	34,253	<b>13,391</b>	<b>28,677</b>	<b>32,471</b>
1230-3	Life	234	489	464	409	381	<b>124</b>	248	306	<b>123</b>	<b>260</b>	<b>292</b>
1230-4	Vision	640	1,794	2,298	2,026	2,670	<b>1,047</b>	2,012	3,060	<b>1,023</b>	<b>2,220</b>	<b>2,890</b>
1241	Workers' Comp					51,477	<b>25,738</b>	51,477	56,897	<b>28,449</b>	<b>56,897</b>	<b>56,897</b>
1251	Unemployment					11,404	<b>1,943</b>	6,594	10,707	<b>2,611</b>	<b>6,256</b>	<b>7,795</b>
1880	SAL & EE Benefits Prior Year							2,542				
	<b>OBJECT TOTAL</b>	<b>2,374,756</b>	<b>2,723,529</b>	<b>2,668,601</b>	<b>2,207,157</b>	<b>2,795,089</b>	<b>1,236,468</b>	<b>2,378,917</b>	<b>3,188,932</b>	<b>1,359,281</b>	<b>2,778,351</b>	<b>3,135,252</b>
2000's	<b>SERVICES &amp; SUPPLIES</b>											
2005	Advertising & Legal Notices	21,349	20,240	21,178	4,635	35,450	<b>13,339</b>	27,554	31,800	<b>21,643</b>	<b>37,130</b>	<b>31,500</b>
2015	Blueprint/Copying Service	62	16	44	293	2,400		25				
2022	Books/Personal Supplies	431	538	160		200			200			
2029	Business/Conference Expenses	16,454	9,851	6,352	2,095	10,000	<b>2,359</b>	2,479	5,000	<b>186</b>	<b>2,136</b>	<b>5,000</b>
2035	Education/Training Services	3,269	8,248	5,228	3,872	9,500	<b>(270)</b>	1,845	7,500	<b>728</b>	<b>5,075</b>	<b>6,500</b>
2036	Education/Training Supplies											
2038	Employee Recognition		143				<b>59</b>	100	200		<b>200</b>	<b>200</b>
2039	Transportation	2,170	2,873	1,392	559	3,400	<b>112</b>	597	2,700	<b>486</b>	<b>1,600</b>	<b>1,600</b>
2051	Liability Insurance - District Wide	80,937	98,129	122,899	160,930	184,633	<b>185,484</b>	185,594	213,283	<b>213,283</b>	<b>213,283</b>	<b>213,283</b>
2061	Memberships	5,708	6,377	7,991	6,857	8,215	<b>5,176</b>	7,096	8,670	<b>5,714</b>	<b>8,015</b>	<b>8,170</b>
2076	Office Supplies	8,207	11,369	6,373	3,927	9,777	<b>3,098</b>	4,814	10,017	<b>1,508</b>	<b>6,066</b>	<b>6,000</b>
2081	Postage	9,265	10,608	11,592	2,215	14,500	<b>7,957</b>	14,472	14,425	<b>4,422</b>	<b>11,600</b>	<b>13,725</b>
2085	Printing Services	119			157	1,000	<b>9</b>	31	1,025		<b>200</b>	<b>200</b>
2103	Agricultural/Horticultural Services	121,701	103,008	115,847	136,293	140,000	<b>54,474</b>	142,449	165,000	<b>71,391</b>	<b>273,000</b>	<b>170,000</b>
2104	Agricultural/Horticultural Supplies	16,531	13,400	3,963	3,694	55,000	<b>2,527</b>	2,864	75,000	<b>4,368</b>	<b>8,000</b>	<b>55,000</b>
2111	Building Maintenance Service	6,964	11,353	8,321	16,110	20,000	<b>10,432</b>	19,822	20,000	<b>1,379</b>	<b>6,000</b>	<b>40,000</b>
2112	Building/Carpentry Supplies	26,682	27,356	27,962	15,859	30,000	<b>2,600</b>	9,386	30,000	<b>3,699</b>	<b>8,000</b>	<b>20,000</b>
2122	Chemical Supplies											

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3/3/2023

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2131	Electrical Services	2,651	-	1,935	10,681	9,000	-	19,878	9,000	-	-	9,000
2132	Electrical Supplies	21,857	15,671	5,982	6,141	8,500	5,051	7,086	8,500	2,471	6,200	7,500
2141	Land Improvement Services	4,653	3,952	(1,655)	12,234	12,000	14,497	25,087	15,000	-	-	15,000
2142	Land Improvement Supplies	21,061	7,265	20,917	12,148	60,000	24,168	42,617	40,000	14,652	40,000	40,000
2151	Mech System Maintenance Svs	19,196	30,367	30,147	48,083	90,000	80,594	118,815	140,000	54,357	140,000	50,000
2152	Mech System Maintenance Sup	9,765	13,055	50,012	11,763	20,000	7,779	11,272	20,000	5,945	10,000	20,000
2162	Painting Supplies	3,101	3,119	2,075	1,415	3,500	641	2,920	3,500	2,514	3,000	3,500
2167	Plumbing Services	5,182	4,838	3,945	3,047	5,000	4,153	7,150	6,500	7,866	7,866	6,500
2168	Plumbing Supplies	27,504	28,751	29,523	17,452	25,000	4,918	8,434	20,000	6,477	8,000	20,000
2185	Permit Charges	2,476	2,150	2,528	2,058	3,000	2,205	2,205	3,000	2,253	3,000	3,000
2191	Electricity - District Wide	35,123	33,042	33,806	41,185	45,550	14,631	33,991	37,300	11,192	26,100	39,400
	LS - Electricity	100,354	91,742	89,584	88,607	110,250	48,199	105,428	113,457	36,231	108,000	119,857
2192	Natural Gas/LPG - District Wide	2,324	2,357	2,523	4,628	5,175	1,382	7,072	8,344	322	7,100	9,584
	LS - Natural Gas/LPB	34,452	34,806	35,030	49,606	54,600	8,238	92,252	108,858	1,273	82,677	124,730
2193	Refuse Collection/Disposal Service	38,615	39,216	42,293	43,080	49,050	19,441	39,441	48,127	12,892	31,842	48,127
	LS - Refuse	8,515	12,350	13,768	14,007	16,500	6,084	15,491	17,350	9,247	19,880	18,350
2195	Sewage Disposal Service	4,131	4,200	3,893	2,652	4,625	2,008	4,168	4,610	1,449	4,075	4,685
	LS - Sewer	16,550	13,838	13,617	6,246	18,250	7,457	16,375	17,683	5,616	15,350	17,933
2197	Telephone Service	33,261	34,570	36,966	39,731	44,000	22,255	45,777	46,660	15,302	38,616	46,660
2198	Water	158,814	186,481	181,283	207,537	249,400	160,375	211,046	247,100	132,117	231,500	267,100
2205	Auto Maintenance Services	18,426	11,662	3,082	7,759	12,000	3,761	7,330	11,000	3,448	10,500	11,000
2206	Auto Maintenance Supplies	13,674	11,463	12,934	7,304	10,500	6,667	9,985	10,500	4,130	6,750	10,500
2226	Expendable Tools/Inst Supplies <i>AAR</i>	16,595	17,747	2,776	4,008	7,500	1,209	4,228	6,500	3,412	6,500	6,500
2231	Fire Services				913	1,000	1,501	1,696	1,700	842	5,500	6,000
2232	Fire Supplies	772	1,715	994	393	1,000	28	28	1,000	1,730	2,200	2,500
2236	Fuel/Lubricants	17,552	18,847	15,269	11,600	17,500	6,586	17,332	20,000	10,448	21,700	24,000
2261	Office Equip Maintenance Svcs	10,002	11,439	16,824	15,857	19,500	4,668	9,777	16,500	4,808	16,600	16,500
2262	Office Equip Maintenance Sup	6,830	5,140	19,784	15,288	18,600	11,263	16,607	15,835	1,957	15,050	15,000
2275	Rent/Lease Equipment	8,615	8,936	19,777	13,075	22,950	7,524	12,282	19,645	1,279	16,600	19,200
2291	Other Equipment Maintenance Svc	3,015	1,443	-	-	4,500	-	-	4,500	-	-	4,500
2292	Other Equip Maintenance Sup	4,168	5,967	2,617	549	2,500	-	-	2,500	-	-	12,500
2314	Clothing/Personal Supplies	6,677	7,802	6,845	5,476	10,000	2,298	4,864	6,000	2,209	3,511	5,500
2321	Custodial Services	84,277	91,180	91,516	48,872	110,000	30,119	68,404	87,150	33,457	72,000	92,000
2322	Custodial Supplies	16,710	29,493	13,611	8,130	23,100	4,472	12,392	20,300	7,047	15,050	20,000
2332	Food/Catering Supplies	821	212	1,089	-	1,800	-	467	1,575	43	750	875
2443	Medical Service	4,695	4,740	2,845	2,530	5,300	1,127	2,662	3,150	1,335	3,398	3,178
2444	Medical Supply	-	-	398	841	1,000	399	966	500	-	-	-
2505	Accounting/Financial Services	21,855	13,545	4,591	22,097	30,000	-	3,021	30,000	4,800	10,000	25,000
2507	Assessor's Collection Services	25,435	25,214	25,696	26,336	28,000	13,435	26,870	28,000	12,113	24,226	27,000
2508	Clerk of Board Services					-	139	139	-	-	-	-

**CARMICHAEL RECREATION & PARK DISTRICT  
PROPOSED RECOMMENDED BUDGET  
FY2023-2024**

**EXPENDITURES - FUND 337A** *Combination*

3/3/2023

ACCT NO	ACCT TITLE	ACT YE 2017-2018	ACT YE 2018- 2019	ACT YE 2019-2020	ACT YE 2020- 2021	ADOPTED 2021-2022	MID YR 2021-2022	ACT YE 2021- 22	ADOPTED 2022-23	MID YR 2022-23	EST YE 2022-23	RECOMMND 2023-24
2541	Personnel Services	2,866	3,116	1,879	1,223	4,175	368	1,138	4,100	2,904	4,208	2,250
2552	Environmental Services	45,900	9,760	27,983	6,000	47,488	9,205	16,152	20,000	-	15,000	-
2571	Security Services	4,350	64,373	69,011	57,050	80,000	23,756	67,267	80,750	33,084	81,000	82,600
2591	Other Professional Services	400	44,943	11,986	1,758	20,000	12,033	17,635	10,000	6,482	10,000	10,000
2711	DTECH Labor					2,963	-	-	-	-	-	-
2811	Data Processing Services	10,475	4,395	6,413	3,653	10,000	3,544	3,544	5,500	2,895	5,000	5,000
2812	Computer Software/Licensing	9,329	7,063	7,241	10,539	16,150	11,280	12,516	20,400	14,129	18,000	19,000
2813	Sales Tax Adjustment-Board of Eq	-	-	(428)	-	-	-	-	-	-	-	-
2851	Recreation Services	153,498	152,421	97,645	3,956	188,000	36,168	87,375	192,000	63,679	128,000	155,000
2852	Recreation Supplies	71,945	49,613	50,908	24,324	57,364	18,077	38,810	69,781	19,999	60,000	50,852
2880	Prior Year Service & Supply	(1,430)	(1,803)	(1,371)	-	-	-	-	-	-	-	-
2896	Cash/Inventory Shortages	-	-	-	-	-	-	123	-	-	-	-
2898	Other Operating Supplies	-	64	59	-	450	-	-	450	-	450	450
2899	Other Operating Services	23,624	24,778	20,110	7,031	26,500	17,696	31,568	14,996	7,908	15,000	15,500
	PBID	30,170	32,629	32,007	32,966	34,460	14,543	29,086	30,000	14,979	29,958	30,900
2911	DTECH Labor - AC	1,839	6,214	2,758	2,963	-	2,963	2,963	2,963	3,215	3,215	3,215
2912	DTECH Fee - ACP	661	661	-	-	-	-	-	-	-	-	-
2921	GS Printing Services	6	-	-	6	10	-	-	10	-	-	-
2983	Surplus Property ACP	-	-	-	-	-	-	-	765	383	765	765
	<b>OBJECT TOTAL</b>	<b>1,483,185</b>	<b>1,550,328</b>	<b>1,504,393</b>	<b>1,322,295</b>	<b>2,171,785</b>	<b>966,262</b>	<b>1,742,860</b>	<b>2,237,879</b>	<b>913,699</b>	<b>1,964,442</b>	<b>2,119,389</b>
4000's	<b>FIXED ASSETS</b>											
4201	Structures & Improvements	182,983	124,675	88,889	145,105	551,200	7,578	80,494	807,400	490,041	627,244	25,000
4202	Improvements Other than Buildings	89,237	65,785	473,924	266,986	197,500	-	180,030	521,000	21,020	34,259	445,000
	<b>OBJECT TOTAL</b>	<b>272,219</b>	<b>190,460</b>	<b>562,811</b>	<b>412,091</b>	<b>748,700</b>	<b>7,578</b>	<b>260,525</b>	<b>1,328,400</b>	<b>511,061</b>	<b>661,503</b>	<b>470,000</b>
4301	Equipment - Prop	60,659	114,641	81,969	11,139	205,570	-	33,447	140,400	-	45,420	35,000
	<b>OBJECT TOTAL</b>	<b>60,659</b>	<b>114,641</b>	<b>81,969</b>	<b>11,139</b>	<b>205,570</b>	<b>-</b>	<b>33,447</b>	<b>140,400</b>	<b>-</b>	<b>45,420</b>	<b>35,000</b>
5980	Interfund Chgs-OP Transfer Out				(48,537)				(31,705)		(31,705)	
7901	Appropriation for Contingencies	-	-	-	-	500,000	-	-	500,000	-	-	500,000
	<b>OBJECT TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>500,000</b>
	<b>BUDGET UNIT TOTAL</b>	<b>4,190,818</b>	<b>4,578,957</b>	<b>4,817,774</b>	<b>3,904,144</b>	<b>6,421,144</b>	<b>2,210,308</b>	<b>4,415,748</b>	<b>7,363,907</b>	<b>2,784,041</b>	<b>5,418,011</b>	<b>6,259,641</b>

**CARMICHAEL RECREATION & PARK DISTRICT  
PROPOSED RECOMMENDED BUDGET  
FY2023-2024**

Administration

3/3/2023

ACCT NO	ACCT TITLE	ADOPTED 2021-2022	MID YR 2021-2022	ACT YE 2021-22	ADOPTED 2022-23	MID YR 2022-23	EST YE 2022-23	RECOMMND 2023-24	BUDGET NOTES/COMMENTS
1000's	<b>SALARIES &amp; EE BENEFITS:</b>								<b>4% COLA</b>
1110	S & W - Regular F/T	501,313	258,122	487,425	474,983	217,078	420,236	424,517	<b>Does not include:</b> Analyst RFT (Gen)/Fin Sup Adm Support RPT  Mileage Stipend; DA auto allow/bus exp Accrual payout - EE separates from CRPD FY2023-24 Actual SCERS Rates 7.65% of Gross Salaries New rates approx 5% inc 1/1/24; new census Based on EE census " " " " " " " " Based on New Rates info Based on 2023 Rate 1.6%
1122	S & W - Temp P/T	-							
	S & W - Custodial Assistants								
	S & W - Temp P/T Building Monitors								
1124	S & W - Board Members								
1130	Overtime								
1141	Premium Pay								
1143	Allowances	7,776	3,888	7,776	7,776	3,888	7,776	7,776	
1152	Terminal Pay								
1210	Retirement	185,651	95,268	180,659	180,305	83,879	162,653	160,165	
1220	OASHDI	38,373	20,044	37,883	36,336	16,600	31,671	33,070	
1230	Group Insurance	120,295	56,241	115,247	101,865	38,754	79,123	81,101	
1230-2	Dental	9,243	4,266	8,532	7,470	2,844	5,688	5,688	
1230-3	Life	97	45	90	85	35	70	71	
1230-4	Vision	934	450	877	805	317	635	635	
1241	Workers' Comp	3,123	1,562	3,123	2,375	1,188	2,375	2,375	
1251	Unemployment	1,470		966	1,260		444	448	
1880	SAL & EE Benefits Prior Year								
	<b>OBJECT TOTAL</b>	<b>868,275</b>	<b>439,885</b>	<b>842,577</b>	<b>813,260</b>	<b>366,365</b>	<b>710,671</b>	<b>715,846</b>	
2000's	<b>SERVICES &amp; SUPPLIES</b>								
2005	Advertising & Legal Notices	1,500	887	887	600	9,130	9,130	1,500	Public Notices/Advertisement
2015	Blueprint/Copying Service								
2022	Books/Personal Supplies	200	-	-	200		-	-	
2029	Business/Conference Expenses	3,500	12	12	2,000	17	17	2,000	Training
2035	Education/Training Services	3,500	440	1,492	1,500	75	75	1,500	
2036	Education/Training Supplies								
2038	Employee Recognition	-	59	100	200		200	200	All Staff - Meetings
2039	Transportation	1,200	112	298	1,200	100	600	600	Mileage Reimbursement
2051	Liability Insurance - District Wide	184,633	185,484	185,594	213,283	213,283	213,283	213,283	<b>Actual FY2022-23 Premium</b> CARPD (\$+),CSDA,CPRS,NRPA,SEAC,MMANC, KIWANIS, CHAMBER,COSTCO
2061	Memberships	7,050	4,421	6,196	7,500	5,424	7,000	7,000	
2076	Office Supplies	7,000	1,999	3,625	7,000	862	4,000	4,000	
2081	Postage	2,000	1,835	1,994	1,200	234	600	600	Postage Meter; Postage
2085	Printing Services	750	-	-	750		-	-	
2103	Agricultural/Horticultural Services								
2104	Agricultural/Horticultural Supplies								
2111	Building Maintenance Service								
2112	Building/Carpentry Supplies								



**CARMICHAEL RECREATION & PARK DISTRICT  
 PROPOSED RECOMMENDED BUDGET  
 FY2023-2024**

Administration

3/3/2023

ACCT NO	ACCT TITLE	ADOPTED 2021-2022	MID YR 2021-2022	ACT YE 2021-22	ADOPTED 2022-23	MID YR 2022-23	EST YE 2022-23	RECOMMND 2023-24	BUDGET NOTES/COMMENTS
2122	Chemical Supplies								
2131	Electrical Services								
2132	Electrical Supplies								
2141	Land Improvement Services								
2142	Land Improvement Supplies								
2151	Mech System Maintenance Svs								
2152	Mech System Maintenance Sup								
2162	Painting Supplies								
2167	Plumbing Services								
2168	Plumbing Supplies								
2185	Permit Charges								
2191	Electricity - District Wide	1,000	293	680	800	224	600	800	Rebudget; Adjust after YE
	LS - Electricity	1,950	964	2,109	2,257	725	1,800	2,257	" "
2192	Natural Gas/LPG - District Wide	125	28	141	166	6	100	166	" "
	LS - Natural Gas/LPB	1,100	165	1,845	2,177	25	2,177	2,177	" "
2193	Refuse Collection/Disposal Service	950	389	789	805	559	1,342	805	" "
	LS - Refuse	400	122	310	350	158	380	350	" "
2195	Sewage Disposal Service	100	40	83	85	29	75	85	" "
	LS - Sewer	400	149	328	400	112	300	400	" "
2197	Telephone Service	1,000	1,621	3,464	3,500	1,090	2,616	3,500	" "
2198	Water	5,000	3,208	4,221	7,100	2,642	6,500	7,100	" "
2205	Auto Maintenance Services								
2206	Auto Maintenance Supplies								
2226	Expendable Tools/Inst Supplies								
2231	Fire Services								
2232	Fire Supplies								
2236	Fuel/Lubricants								
2252	Medical Equip Maintenance								
2261	Office Equip Maintenance Svcs	15,000	2,797	6,365	12,000	2,512	12,000	12,000	XEROX; IT EQUIP SVC
2262	Office Equip Maintenance Sup	18,000	11,102	16,234	15,235	1,908	15,000	15,000	Incl \$900 -3 Tablts ePact; Replacemnt Prg
2275	Rent/Lease Equipment	8,000	1,637	3,000	4,000		4,000	4,000	XEROX RENTAL
2291	Other Equipment Maintenance Svc								
2292	Other Equip Maintenance Sup								
2314	Clothing/Personal Supplies								
2321	Custodial Services								
2322	Custodial Supplies	100	167	167	300		50		Office Supply - Cleaning supplies - Move to Parks
2332	Food/Catering Supplies	600	-	322	250		250	250	Office Supply for Meetings (i.e. water)
2443	Medical Service	150	-	-	-				
2444	Medical Supply	1,000	399	966	500				
2505	Accounting/Financial Services	30,000	-	3,021	30,000	4,800	10,000	25,000	DOF; Independent Auditor



**CARMICHAEL RECREATION & PARK DISTRICT  
PROPOSED RECOMMENDED BUDGET  
FY2023-2024**

Administration

3/3/2023

ACCT NO	ACCT TITLE	ADOPTED 2021-2022	MID YR 2021-2022	ACT YE 2021-22	ADOPTED 2022-23	MID YR 2022-23	EST YE 2022-23	RECMND 2023-24	BUDGET NOTES/COMMENTS
2507	Assessor's Collection Services	28,000	13,435	26,870	28,000	12,113	24,226	27,000	Prop tax assessment & allocation services
2508	Clerk of Board Services	-	139	139	-	-	-	-	
2541	Personnel Services	75	-	-	-	2,458	2,458	-	LSCC 800W CONTRACTORS FY22-23
2552	Environmental Services	12,488	-	-	-	-	-	-	Moved to Parks Divison
2571	Security Services	65,000	20,138	60,653	65,000	25,024	65,000	65,000	FEC Patrol; Alarms; Gates
2591	Other Professional Services	20,000	3,033	8,635	10,000	6,482	10,000	10,000	Misc Consulting services
2711	DTECH Labor	2,963	-	-	-	-	-	-	COMPASS Licenses (3) moved
2811	Data Processing Services	10,000	3,544	3,544	5,500	2,895	5,000	5,000	MALWAREBYTE, EMAIL ARCHV, CLOUD B/U
2812	Computer Software/Licensing	14,000	11,080	12,316	17,500	13,620	17,000	17,500	SSL, ZOOM, ADOBE, MS 365/EMAIL,RECPRO,BAMBOO
2813	Sales Tax Adjustment-Board of Eq								
2851	Recreation Services								
2852	Recreation Supplies								
2880	Prior Year Service & Supply								
2896	Cash/Inventory Shortages								
2898	Other Operating Supplies	450	-	-	450	-	450	450	EE Benefit reimbursement
2899	Other Operating Services	25,000	17,246	31,118	14,496	7,908	15,000	15,000	Bank fees, Lighting Direct Levy, Park fee admin
	PBID	34,460	14,543	29,086	30,000	14,979	29,958	30,900	PBID - Carmichael
2911	Systems Development Services	-	2,963	2,963	2,963	3,215	3,215	3,215	COMPASS Licenses (3)
2921	GS Printing Services	10	-	-	10	-	-	-	
2983	Surplus Property ACP	-	-	-	765	383	765	765	Allocated Cost Package - County Surplus
	<b>OBJECT TOTAL</b>	<b>508,654</b>	<b>304,449</b>	<b>419,567</b>	<b>490,042</b>	<b>332,990</b>	<b>465,167</b>	<b>465,217</b>	
4000's	<b>FIXED ASSETS</b>								<b>SEE ADDTL CIP LIST - GO BOND CIP (SEPARATE FUND)</b>
4201	Structures & Improvements	551,200	7,578	80,494	807,400	490,041	627,244	25,000	DONATION FUNDED SM PROJECT
4202	Improvements Other than Buildings	197,500	-	180,030	521,000	21,020	34,259	445,000	ARPA - CO PKG LOT; DONATION FUNDED SM PROJECT
	<b>OBJECT TOTAL</b>	<b>748,700</b>	<b>7,578</b>	<b>260,525</b>	<b>1,328,400</b>	<b>511,061</b>	<b>661,503</b>	<b>470,000</b>	<b>PARK FEES: SM DOG PARK SHADE&amp;CP READERBOARD</b>
4301	Equipment - Prop								
	<b>OBJECT TOTAL</b>								
5980	Interfund Chgs-OP Transfer Out				(31,705)	-	(31,705)	-	Sutter Garden Fence (frm 337B) FY22-23
7901	Appropriation for Contingencies	500,000	-	-	500,000	-	-	500,000	Maintain \$500k Contingency
	<b>OBJECT TOTAL</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	
	<b>BUDGET UNIT TOTAL</b>	<b>2,625,629</b>	<b>751,912</b>	<b>1,522,669</b>	<b>3,131,702</b>	<b>1,210,416</b>	<b>1,805,636</b>	<b>2,151,063</b>	

**CARMICHAEL RECREATION & PARK DISTRICT  
PROPOSED RECOMMENDED BUDGET  
FY2023-2024**

Recreation 3/3/2023

ACCT NO	ACCT TITLE	ADOPTED 2021-2022	MID YR 2021-2022	ACT YE 2021-22	ADOPTED 2022-23	MID YR 2022-23	EST YE 2022-23	RECOMMND 2023-24	BUDGET NOTES/COMMENTS
1000's	SALARIES & EE BENEFITS:								<b>4% COLA</b>
1110	S & W - Regular F/T & P/T	376,767	183,845	355,304	576,480	235,102	512,739	604,754	Add RFT RC(Facilities) full year
1122	S & W - Temp P/T	240,000	66,913	118,093	251,661	127,307	213,584	240,000	Provision for Addt'l Program, Rev match
	S & W - Custodial Assistants								
	S & W - Temp P/T Building Monitors	42,000	10,077	25,096	53,432	17,032	45,059	53,432	" " "
1124	S & W - Board Members								
1130	Overtime	500	22	114	500	45	45	500	Estimated; Non-exempt mandatory
1141	Premium Pay								
1143	Allowances	2,304	1,152	2,208	2,304	672	1,488	2,304	Mileage Stipend
1152	Terminal Pay			563		5,618	5,618		Accrual payout - EE separates from CRPD
1210	Retirement	130,145	62,803	122,052	182,730	84,520	180,373	191,648	FY2023-24 Actual SCERS Rates
1220	OASHDI	50,610	20,000	38,254	67,657	29,479	59,558	68,926	7.65% of Gross Salaries
1230	Group Insurance	127,985	54,425	111,818	200,250	74,669	169,457	200,250	New rates approx 5% inc 1/1/24; new census
1230-2	Dental	9,480	4,740	9,480	13,985	5,570	12,324	13,985	Based on EE census
1230-3	Life	185	40	81	115	46	101	115	" "
1230-4	Vision	678	254	508	1,120	423	953	1,120	" "
1241	Workers' Comp	13,995	6,998	13,995	8,002	4,001	8,002	8,002	Based on New Rates info
1251	Unemployment	8,044	1,768	4,295	7,347	2,192	4,389	6,339	Based on 2023 Rate 1.6%
1880	SAL & EE Benefits Prior Year			2,542					
	<b>OBJECT TOTAL</b>	<b>1,002,693</b>	<b>413,036</b>	<b>804,402</b>	<b>1,365,583</b>	<b>586,675</b>	<b>1,213,689</b>	<b>1,391,375</b>	
2000's	SERVICES & SUPPLIES								
2005	Advertising & Legal Notices	32,450	12,452	26,592	31,200	12,514	28,000	30,000	
2015	Blueprint/Copying Service								
2022	Books/Personal Supplies								
2029	Business/Conference Expenses	2,500	2,347	2,467	3,000	50	2,000	3,000	CPRS, CSDA or CARPD
2035	Education/Training Services	2,000	-	349	2,000	13	1,000	1,000	online course for front office staff
2036	Education/Training Supplies								
2038	Employee Recognition								
2039	Transportation	2,200		299	1,500	386	1,000	1,000	Rec Specialist, monitors, Rec Coordinators
2051	Liability Insurance - District Wide								
2061	Memberships	865	610	755	870	145	870	870	CPRS Memberships
2076	Office Supplies	2,400	1,045	1,090	2,640	580	2,000	2,000	
2081	Postage	12,500	6,115	12,471	13,125	4,188	11,000	13,125	
2085	Printing Services	200		-	200		200	200	
2103	Agricultural/Horticultural Services								
2104	Agricultural/Horticultural Supplies								
2111	Building Maintenance Service								
2112	Building/Carpentry Supplies								

**CARMICHAEL RECREATION & PARK DISTRICT**  
**PROPOSED RECOMMENDED BUDGET**  
**FY2023-2024**

Recreation 3/3/2023

ACCT NO	ACCT TITLE	ADOPTED 2021-2022	MID YR 2021-2022	ACT YE 2021-22	ADOPTED 2022-23	MID YR 2022-23	EST YE 2022-23	RECOMMND 2023-24	BUDGET NOTES/COMMENTS
2122	Chemical Supplies								
2131	Electrical Services								
2132	Electrical Supplies	1,000	-	-	1,000		1,000		
2141	Land Improvement Services								
2142	Land Improvement Supplies								
2151	Mech System Maintenance Svs								
2152	Mech System Maintenance Sup								
2162	Painting Supplies								
2167	Plumbing Services								
2168	Plumbing Supplies								
2185	Permit Charges								
2191	Electricity - District Wide	7,800	2,487	5,778	6,500	1,903	6,500	6,500	Rebudget; Adjust after YE
	LS - Electricity	18,800	8,194	17,923	19,200	6,159	19,200	19,200	" "
2192	Natural Gas/LPG - District Wide	900	235	1,202	1,418	55	500	1,418	" "
	LS - Natural Gas/LPB	9,300	1,400	15,683	18,506	216	500	18,506	" "
2193	Refuse Collection/Disposal Service	8,100	3,305	6,705	7,322	2,140	5,500	7,322	" "
	LS - Refuse	3,600	1,034	2,633	3,000	2,695	6,500	3,000	" "
2195	Sewage Disposal Service	800	341	709	800	246	600	800	" "
	LS - Sewer	3,100	1,268	2,784	2,533	955	2,300	2,533	" "
2197	Telephone Service	8,000	3,579	7,340	8,160	2,465	6,000	8,160	" "
2198	Water	42,400	27,264	35,878	40,000	22,460	40,000	40,000	" "
2205	Auto Maintenance Services	2,000		1,083	1,000		500	1,000	
2206	Auto Maintenance Supplies	500		-	500		250	500	
2226	Expendable Tools/Inst Supplies								
2231	Fire Services								
2232	Fire Supplies								
2236	Fuel/Lubricants	4,000	832	2,856	4,000	2,347	5,700	6,000	Trend increase with fuel prices
2252	Medical Equip Maintenance								
2261	Office Equip Maintenance Svcs	4,500	1,871	3,412	4,500	2,296	4,600	4,500	XEROX, KONICA
2262	Office Equip Maintenance Sup	600	162	373	600				
2275	Rent/Lease Equipment	6,950	4,757	5,738	7,645	1,279	7,000	7,200	XEROX, Progam/Event Rntls
2291	Other Equipment Maintenance Svc								
2292	Other Equip Maintenance Sup								
2314	Clothing/Personal Supplies					11	11		
2321	Custodial Services								
2322	Custodial Supplies								
2332	Food/Catering Supplies	1,100	-	40	1,200	43	500	500	Beer Garden Supplies
2443	Medical Service	5,000	1,072	2,264	3,000	1,157	3,000	3,000	Post offer Pre-employment screening
2444	Medical Supply								
2505	Accounting/Financial Services								
2507	Assessor's Collection Services								
2508	Clerk of Board Services								

**CARMICHAEL RECREATION & PARK DISTRICT**  
**PROPOSED RECOMMENDED BUDGET**  
**FY2023-2024**

Recreation 3/3/2023

ACCT NO	ACCT TITLE	ADOPTED 2021-2022	MID YR 2021-2022	ACT YE 2021-22	ADOPTED 2022-23	MID YR 2022-23	EST YE 2022-23	RECOMMND 2023-24	BUDGET NOTES/COMMENTS
2541	Personnel Services	3,850	311	974	3,850	446	1,500	2,000	Fingerprint screening
2552	Environmental Services								
2571	Security Services	15,000	3,618	6,614	15,750	8,060	16,000	17,600	10% increase (rate increase & more rentals)
2591	Other Professional Services								
2711	DTECH Labor								
2811	Data Processing Services								
2812	Computer Software/Licensing	2,150	200	200	2,900	510	1,000	1,500	When to work, canva, hootsuit, survey monke
2813	Sales Tax Adjustment-Board of Eq								
2851	Recreation Services	188,000	36,168	87,375	192,000	63,679	128,000	155,000	Reduction to match lower revenue projection
2852	Recreation Supplies	57,364	18,077	38,810	69,781	19,999	60,000	50,852	\$50,852 base rate (request addit. items)
2880	Prior Year Service & Supply								
2896	Cash/Inventory Shortages			123					
2898	Other Operating Supplies								
2899	Other Operating Services PBID	1,000	450	450	-				
2911	Systems Development Services								
2921	GS Printing Services								
2983	GS Printing Services								
	<b>OBJECT TOTAL</b>	<b>450,929</b>	<b>139,195</b>	<b>290,970</b>	<b>469,700</b>	<b>156,997</b>	<b>362,731</b>	<b>408,286</b>	
4000's	<b>FIXED ASSETS</b>								
4201	Structures & Improvements								
4202	Improvements Other than Buildings								
	<b>OBJECT TOTAL</b>								
4301	Equipment - Prop	110,570	-	-	90,400	-	28,384	-	2 Vans purchase net value w/trade +discount
	<b>OBJECT TOTAL</b>	<b>110,570</b>	<b>-</b>	<b>-</b>	<b>90,400</b>	<b>-</b>	<b>28,384</b>	<b>-</b>	
5980	Interfund Chgs-OP Transfer Out								
7901	Appropriation for Contingencies								
	<b>OBJECT TOTAL</b>								
	<b>BUDGET UNIT TOTAL</b>	<b>1,564,192</b>	<b>552,231</b>	<b>1,095,373</b>	<b>1,925,683</b>	<b>743,672</b>	<b>1,604,804</b>	<b>1,799,661</b>	

**CARMICHAEL RECREATION & PARK DISTRICT  
PROPOSED RECOMMENDED BUDGET  
FY2023-2024**

Maintenance

3/3/2023

ACCT NO	ACCT TITLE	ADOPTED 2021-2022	MID YR 2021-2022	ACT YE 2021-22	ADOPTED 2022-23	MID YR 2022-23	EST YE 2022-23	RECOMMND 2023-24	BUDGET NOTES/COMMENTS
1000's	SALARIES & EE BENEFITS:								4% COLA
1110	S & W - Regular F/T & PT	480,678	202,636	370,084	528,017	217,094	451,104	543,399	Lead full year
1122	S & W - Temp P/T								Backfill MW
	S & W - Custodial Assistants								
	S & W - Temp P/T Building Monitors								
1124	S & W - Board Members								
1130	Overtime	500	-	50	500	-	-	500	Estimated; Non-exempt mandatory
1141	Premium Pay								
1143	Allowances	576	288	576	576	288	576	576	Mileage Stipend
1152	Terminal Pay	-	1,136	20,436	-	41	41	-	Accrual payout -EE separates from CRPD
1210	Retirement	163,765	70,117	127,450	180,560	74,231	153,271	177,820	FY2023-24 Actual SCERS Rates
1220	OASHDI	36,773	15,570	29,882	40,475	16,611	34,492	41,614	7.65% of Gross Salaries
1230	Group Insurance	192,573	71,560	138,178	197,302	68,998	155,178	202,555	New rates approx 5% inc 1/1/24; new census
1230-2	Dental	11,850	4,503	8,888	12,798	4,977	10,665	12,798	Based on EE census
1230-3	Life	99	39	77	106	42	89	106	" "
1230-4	Vision	1,058	344	627	1,135	282	633	1,135	" "
1241	Workers' Comp	34,359	17,179	34,359	46,520	23,260	46,520	46,520	Based on New Rates info
1251	Unemployment	1,890	175	1,333	2,100	418	1,423	1,008	Based on 2023 Rate 1.6%
1880	SAL & EE Benefits Prior Year								
	OBJECT TOTAL	924,121	383,547	731,937	1,010,089	406,241	853,991	1,028,031	
2000's	SERVICES & SUPPLIES								
2005	Advertising & Legal Notices	1,500	-	75					
2015	Blueprint/Copying Service	2,400	-	25					
2022	Books/Personal Supplies								
2029	Business/Conference Expenses	4,000	-			119	119		
2035	Education/Training Services	4,000	(710)	4	4,000	640	4,000	4,000	match FY 21/22 match FY 22/23
2036	Education/Training Supplies								
2038	Employee Recognition								
2039	Transportation								
2051	Liability Insurance - District Wide								
2061	Memberships	300	145	145	300	145	145	300	PAPA 2023 Membership(pesticide)
2076	Office Supplies	377	54	98	377	66	66		
2081	Postage	-	7	7	100				
2085	Printing Services	50	9	31	75				3% inc-landscape contract; add'l
2103	Agricultural/Horticultural Services	140,000	54,474	142,449	165,000	71,391	273,000	170,000	tree svcs; 3 sites goats/sheep; 23/24 Storm tree svcs - Ins 22/23
2104	Agricultural/Horticultural Supplies	55,000	2,527	2,864	75,000	4,368	8,000	55,000	
2111	Building Maintenance Service	20,000	10,432	19,822	20,000	1,379	6,000	40,000	30k gym&sierra rms flors/re-coat 11/23
2112	Building/Carpentry Supplies	30,000	2,600	9,386	30,000	3,699	8,000	20,000	match FY 21/22. Match FY 22/23
2122	Chemical Supplies								

**CARMICHAEL RECREATION & PARK DISTRICT**  
**PROPOSED RECOMMENDED BUDGET**  
**FY2023-2024**

Maintenance

**3/3/2023**

ACCT NO	ACCT TITLE	ADOPTED 2021-2022	MID YR 2021-2022	ACT YE 2021-22	ADOPTED 2022-23	MID YR 2022-23	EST YE 2022-23	RECMND 2023-24	BUDGET NOTES/COMMENTS
2131	Electrical Services	9,000	-	19,878	9,000		-	9,000	2k reduction. Match FY 22/23
2132	Electrical Supplies	7,500	5,051	7,086	7,500	2,471	5,200	7,500	match FY 21/22. Match FY 22/23
2141	Land Improvement Services	12,000	14,497	25,087	15,000			15,000	3k inc based on trend
2142	Land Improvement Supplies	60,000	24,168	42,617	40,000	14,652	40,000	40,000	<b>Reinstate - Turf Management Program</b>
2151	Mech System Maintenance Svcs	90,000	80,594	118,815	140,000	54,357	140,000	50,000	PM40k & Ice Mach; (100k) - HVAC Bond
2152	Mech System Maintenance Sup	20,000	7,779	11,272	20,000	5,945	10,000	20,000	match FY 21/22. Match FY 22/23
2162	Painting Supplies	3,500	641	2,920	3,500	2,514	3,000	3,500	match FY 21/22. Match FY 22/23
2167	Plumbing Services	5,000	4,153	7,150	6,500	7,866	7,866	6,500	1.5k + inc costs/needs
2168	Plumbing Supplies	25,000	4,918	8,434	20,000	6,477	8,000	20,000	
2185	Permit Charges	3,000	2,205	2,205	3,000	2,253	3,000	3,000	match FY 21/22. Match FY 22/23
2191	Electricity - District Wide	36,750	11,851	27,532	30,000	9,066	19,000	32,100	7% increases for utility +
	LS - Electricity	89,500	39,041	85,397	92,000	29,347	87,000	98,400	
2192	Natural Gas/LPG - District Wide	4,150	1,119	5,729	6,760	261	6,500	8,000	18% increase for utility +
	LS - Natural Gas/LPB	44,200	6,672	74,724	88,175	1,031	80,000	104,047	
2193	Refuse Collection/Disposal Service	40,000	15,747	31,947	40,000	10,194	25,000	40,000	match FY 21/22; County increase
	LS - Refuse	12,500	4,928	12,548	14,000	6,394	13,000	15,000	increase for required add'l services
2195	Sewage Disposal Service	3,725	1,627	3,376	3,725	1,174	3,400	3,800	
	LS - Sewer	14,750	6,040	13,264	14,750	4,549	12,750	15,000	
2197	Telephone Service	35,000	17,054	34,974	35,000	11,747	30,000	35,000	
2198	Water	202,000	129,904	170,947	200,000	107,015	185,000	220,000	10% inc in utility from Water District+
2205	Auto Maintenance Services	10,000	3,761	6,247	10,000	3,448	10,000	10,000	match FY 21/22. Match FY 22/23
2206	Auto Maintenance Supplies	10,000	6,667	9,985	10,000	4,130	6,500	10,000	match FY 21/22. Match FY 22/23
2226	Expendable Tools/Inst Supplies	7,500	1,209	4,228	6,500	3,412	6,500	6,500	1k reduction. Match FY 22/23
2231	Fire Services	1,000	1,501	1,696	1,700	842	5,500	6,000	Trend
2232	Fire Supplies	1,000	28	28	1,000	1,730	2,200	2,500	match FY 21/22. Inc addtl District needs.
2236	Fuel/Lubricants	13,500	5,754	14,476	16,000	8,101	16,000	18,000	Trend
2252	Medical Equip Maintenance								
2261	Office Equip Maintenance Svcs								
2262	Office Equip Maintenance Sup					50	50		
2275	Rent/Lease Equipment	8,000	1,131	3,544	8,000		5,600	8,000	match FY 21/22. Match FY 22/23
2291	Other Equipment Maintenance Svc	4,500	-		4,500			4,500	match FY 21/22. Match FY 22/23
2292	Other Equip Maintenance Sup	2,500	-		2,500			12,500	match FY 21/22;Mtn app/software& tablets
2314	Clothing/Personal Supplies	10,000	2,298	4,864	6,000	2,198	3,500	5,500	4k reduction. \$500 reduction
2321	Custodial Services	110,000	30,119	68,404	87,150	33,457	72,000	92,000	3% contract inc; assume full operations
2322	Custodial Supplies	23,000	4,305	12,225	20,000	7,047	15,000	20,000	3k reduction. Match FY 22/23
2332	Food/Catering Supplies	100	-	105	125			125	Trend
2443	Medical Service	150	55	398	150	178	398	178	Post offer Pre-employment screening
2444	Medical Supply	-	-						
2505	Accounting/Financial Services								
2507	Assessor's Collection Services								
2508	Clerk of Board Services								



**CARMICHAEL RECREATION & PARK DISTRICT**  
**PROPOSED RECOMMENDED BUDGET**  
**FY2023-2024**

Maintenance

**3/3/2023**

ACCT NO	ACCT TITLE	ADOPTED 2021-2022	MID YR 2021-2022	ACT YE 2021-22	ADOPTED 2022-23	MID YR 2022-23	EST YE 2022-23	RECOMMND 2023-24	BUDGET NOTES/COMMENTS
2541	Personnel Services	250	57	164	250		250	250	Post offer Pre-employment screening ADA improvements - Bond funding
2552	Environmental Services	35,000	9,205	16,152	20,000		15,000		
2571	Security Services								
2591	Other Professional Services	-	9,000	9,000					
2711	DTECH Labor								
2811	Data Processing Services								
2812	Computer Software/Licensing								
2813	Sales Tax Adjustment-Board of Eq								
2851	Recreation Services								
2852	Recreation Supplies								
2880	Prior Year Service & Supply								
2896	Cash/Inventory Shortages								
2898	Other Operating Supplies								
2899	Other Operating Services PBID	500	-	-	500			500	
2911	Systems Development Services								
2921	GS Printing Services								
2983	Surplus Property ACP								
OBJECT TOTAL		1,212,202	522,619	1,032,323	1,278,137	423,712	1,136,425	1,231,700	
4000's	FIXED ASSETS								
4201	Structures & Improvements								
4202	Improvements Other than Buildings								
OBJECT TOTAL									
4301	Equipment - Prop	95,000	-	33,447	50,000	-	17,036	35,000	Re-budget Turf Cart - Ordered
OBJECT TOTAL		95,000	-	33,447	50,000	-	17,036	35,000	
5980	Interfund Chgs-OP Transfer Out								
7901	Appropriation for Contingencies								
OBJECT TOTAL									
BUDGET UNIT TOTAL		2,231,323	906,165	1,797,707	2,338,226	829,953	2,007,453	2,294,731	



**RECOMMENDED BUDGET PROPOSAL**  
**ASSESSMENT FUND - 337B**  
**FY2023-24**

**CARMICHAEL RPD - PARKS MAINTENANCE AND RECREATION IMPROVEMENT DISTRICT  
 ADOPTED BUDGET PROPOSAL  
 FY 2022-2023**

**Fund 337B**

**REVENUE**

ACCT NO	ACCT TITLE	2014-15 ACT YE	2015-16 ACT YE	2016-17 ACT YE	2017-18 ACT YE	2018-19 ACT YE	2019-20 ACT YE	2020-21 ACT YE	2021-22 ACT YE	2022-23 ADOPTED	2022-23 EST YE	2023-24 RECMD	NOTES/COMMENTS
94941000	Interest Income	533	4,577	8,834	11,052	16,815	13,342	3,432	2,064	500	937	-	Estimate
	OBJECT TOTAL	533	4,577	8,834	11,052	16,815	13,342	3,432	2,064	500	937	-	
95953100	Aid from Other Local Government	-	-	-	-	-	-	-	-	-	-	-	
	OBJECT TOTAL	-	-	-	-	-	-	-	-	-	-	-	
96960300	Special Assessment	-	-	(1,000)	(1,332)	-	-	-	-	-	-	-	
	OBJECT TOTAL	-	-	(1,000)	(1,332)	-	-	-	-	-	-	-	
97976200	Assessment Fees	653,718	662,149	-	-	-	-	-	-	-	-	-	No new direct levy
97979000	Other Revenue	-	-	-	-	-	-	-	-	-	-	-	
97979900	Prior Year Revenue	-	-	-	-	-	-	-	-	-	-	-	
	OBJECT TOTAL	653,718	662,149	-	-	-	-	-	-	-	-	-	
	BUDGET TOTAL	654,251	666,726	7,834	9,720	16,815	13,342	3,432	2,064	500	937		
	FUND BALANCE	-	654,251	1,320,977	774,791	784,511	725,450	435,198	200,235	279,014	279,014	147,693	
TRNSFR TO/FRM UNRESTRICTED RESERVES		-	-	-	-	-	-	-	200,672				Reserves Release
	TOTAL PROJECTION	654,251	1,320,977	1,328,811	784,511	801,326	738,792	438,630	402,971	279,514	279,951	147,693	

Levies pd for FY2014-15 were eligible for reimbursement thru FY2017-18.

Levies pd for FY2015-16 eligible for reimbursement thru FY2018-19.

123,957	279,514	132,258	147,693
279,014	(0)	147,693	295,386

**HISTORY OF ASSESSMENT LEVY REVENUE AND FUND BALANCE FROM INCEPTION**

<u>Activity</u>	<u>Amount</u>
Levies Paid in FY2014-15:	653,718
Levies Paid in FY2015-16:	662,149
County adjustments:	<u>-2,332</u>
Total Levies Paid:	1,313,535
Total Interest Earnings to 6/30/22:	<u>60,649</u>
	1,374,184
Total Expense through FY2021-22:	<u>-1,095,169</u>
Fund Balance FY2021-22:	279,015
(incl Unrestricted Reserves)	-1 rounding
	279,014

**CARMICHAEL RPD - PARKS AND RECREATION IMPROVEMENT DISTRICT  
RECOMMENDED BUDGET PROPOSAL  
FY 2023-2024**

**Fund 337B**

**EXPENDITURES**

ACCT NO	ACCT TITLE	2014-15 ACT YE	2015-16 ACT YE	2016-17 ACT YE	2018-19 ACT YE	2019-20 ACT YE	2020-21 ACT YE	2021-22 ADOPTED	2021-22 ACT YE	2022-23 ADOPTED	2022-23 EST YE	2023-24 RECMD	NOTES/COMMENTS
2000's	SERVICES & SUPPLIES												
20253100	Legal Services	-	-	260,803	-	-	-	-	-	-	-	-	
20257100	Security Services	-	-	-	-	-	-	-	-	-	-	-	- FY2022-23
20259100	Other Professional Services	-	-	-	-	8,178	38,234	195,539	61,518	30,394	30,000	-	- Master Plan/ CEQA; GO Bond Planning Services
20281700	Election Services	-	-	-	-	-	-	-	-	40,000	34,422	-	- ROV quote: 34,430.64
20289900	Other Operating Services	-	-	93,216	-	-	-	-	-	-	-	-	
	OBJECT TOTAL	-	-	354,019	-	8,178	38,234	195,539	61,518	70,394	64,422	-	
3000's	INTEREST & ASSESSMENT												
30342000	Reimb Payment	-	-	200,000	(36,342)	-	-	-	-	-	-	-	
		-	-	200,000	(36,342)	-	-	-	-	-	-	-	
4000's	FIXED ASSETS												
42420100	Structures and Buildings	-	-	-	112,218	94,744	106,559	66,040	62,439	-	-	-	- FY2022-23
42420200	Improvements Other than Buildings	-	-	-	-	-	45,064	92,500	-	175,000	36,131	-	- Rebudget Dog Park; DC Booster Pump, LSCC
	OBJECT TOTAL	-	-	-	112,218	94,744	151,623	158,540	62,439	175,000	36,131	-	- Backflow; Glancy Oaks - Booster; CP BB
43430100	Other Equipment	-	-	-	-	-	-	-	-	-	-	-	
	OBJECT TOTAL	-	-	-	-	-	-	-	-	-	-	-	
50598000	Operating Trans Out	-	-	-	-	-	48,537	-	-	31,705	31,705	147,693	Sutter Community Garden Fence -Trnsfr to 337A
	INTERFUND CHARGES	-	-	-	-	-	48,537	-	-	31,705	31,705	147,693	FY2023-24 TRNSF BAL TO 337A
79790100	Appropriation for Contingencies	-	-	-	-	-	-	49,328	-	2,415	-	-	s/b no more than 15% = \$60,511
	OBJECT TOTAL	-	-	-	-	-	-	49,328	-	2,415	-	-	
	BUDGET UNIT TOTAL	-	-	554,019	75,876	102,922	238,395	403,407	123,957	279,514	132,258	147,693	

Refund of \$36,342 issued from the \$200k deposit set aside for reimbursements on Levies pd for FY2014-15. The levies pd were eligible for reimbursement thru FY2017-18. Levies pd for FY2015-16 were eligible for reimbursement thru FY2018-19.

The Assessment Funds are now released, without restriction. The original intent was to cover election related costs, administrative costs, maintenance, repair, and CIP.

Total amount expended to 6/30/2022: **\$1,095,169.10**

Breakdown:

<i>Plaintiff's Attorney's Fees</i>	<i>200,000.00</i>
County Counsel Fees	60,803.40
Reim CRPD (eligible related election costs)	93,216.00
<i>Net Reimbursement to tax payers*</i>	<i>163,658.25</i>
CP Ballfield #3 Fence & Gate Improvement	12,320.00
CP Bocce Ball Courts Development	11,935.49
CP Playground Project	112,218.00
CP Vets Hall Roof	49,083.00
<b>Master Plan - Consultant/CEQA</b>	<b>95,429.37</b>
LSCC Asphalt & Play Area Improvement	44,546.24
LSCC Gas Line Improvement	92,599.00
LSCC Gym Roof	59,621.00
SJ - Jensen Lower Parking Improvement	24,800.00
Public Opinion Survey	12,500.00
LSCC 300W West Roof Improvement	34,928.00
CP Vets Hall Improvements	27,511.35
	1,095,169.10

<u>Original Deposit*</u>	
Deposit - SCI for reim to tax payers	200,000.00
Net checks issued	<u>(163,658.25)</u>
Amount returned to the District	36,341.75