



FY 2025-26 Recommended Budget Proposals for
Funds 337A, and
2022 Bond Funds Series 2023 A-1 and A-2
337L, 337M, and 337N



INTRODUCTION

Key Dates:

- ❑ *Board of Supervisors Hearings on the FY2025-26
Recommended Budgets: June 4 – 6*
- ❑ *FY2024-25 Close: July 18, 2025*
- ❑ *Final Adjustments to Advisory Board:
August 7, 2025*
- ❑ *Board of Supervisors Final Adoption:
September 23, 2025*

General Fund 337A

Summary by Object Level/Category

REVENUE TOTAL:	\$6,754,431	EXPENDITURES TOTAL:	\$6,754,431
Carry-over Fund Balance:	847,256	Operations:	5,628,401
Taxes:	2,841,845	Salaries/Benefits:	3,255,747
Use of Money/Property:	1,696,100	Services & Supplies:	2,372,654
Intergovernmental:	493,730	C-I-P:	626,030
Charges for Service:	715,000	Capital Equip:	0
Other Revenue:	160,500	Contingency: (from Carry-over Fund Balance)	500,000
Total:	\$6,754,431	Total:	\$6,754,431

Projected Revenue

Main Funding Sources

- **Estimated Carry Over Fund Balance:** \$902,256 (Based on FY2024-25 Estimated Year End Revenues vs Expenditures) - includes \$500k–Contingency; \$55k transfer to Reserves – current unrestricted reserve fund balance \$110k from FY23 and FY24; new total \$165k); \$847,256 will be rolled into FY2025-26 Budget.

Property Taxes: \$2,841,845, (Estimating approximate 3% growth in Current Secured)

- **Building Rental Program:** \$1,687,100
 - LSCC Tenants: \$1,382,100 (incl Uniform Rate-one tenant, Land Lease-one, & 3% Escalator for two)
 - LSCC Daily Rentals: \$185,000
 - District wide Rentals: \$120,000, (\$23,220 based on Capra & Jensen Properties)
- **Quimby/Park Impact Fees:** \$241,541 (CIP –DW Improvements TBD)
- **ARPA Grant:** \$325,000 (Cardinal Oaks Parking Lot)
- **Recreation Program:** \$715,000
- **Other Revenue:** \$160,500, (Insurance Proceeds, CAPRI Dividend/Return Premium; potential donations towards small projects, Misc)

Proposed Expenditures -Operations

- **Salaries and EE Benefits: \$3,255,747**

- Regular Full Time (20) and Part Time (3) Salaries: **\$1,676,005***; 3% COLA on 7/1/25
- Seasonal Part Time Salaries: \$404,232 (*includes Min Wage Increase capacity to 3.5% based on statute; 25 – current positions filled; fluctuates to up to 37+ total during peak periods*)
- Overtime: \$1,000
- Allowances: \$11,328
- SCERS (Retirement): \$467,132 (*Based on FY2025-26 Rates*)
- FICA/Medi: \$158,685
- Health/Life/Dental/Vision: \$454,639 (*Based on 2025 Health rates & Census +5%; 75% new HSA rates for 2026*)
- Workers Compensation: \$80,842 (*New rates unknown; review/update in August 2025*)
- SUI: \$8,325 (*Current rate – 1.6% up to \$7k of wages*)

****Doesn't Include Division Requests:***

Parks: Fill another Lead worker position - \$120k+ (salary & benefits)

Recreation: Reclassify a Seasonal Position to RPT - \$24+ (salary covered; represents the cost to add benefits)

Proposed Expenditures (continued)

- **Services and Supplies:** \$2,372,654 - adjustments based on updated trends and additions – any increases to individual accounts are offset by decreases throughout the account series; several accounts will be re-evaluated for August 2025 adjustments)

Change Highlights of larger decreases/increases:

- Advertising & Legal Notices GL 2005: \$13k+ (*going digital with the Activity Guide for Fall/Winter*)
- Property/Liability Insurance GL 2051: \$290k (*\$8k+ increase of FY2024-25 premium*)
- Agricultural Services GL 2103: \$290k *allocation includes: (increase for landscape contract (3%) and tree maintenance; goats/sheep for 3 parks)*
- Utilities, GL 2191 – 2198: \$790k+, *represents an initial estimate based on rate increases; will be reevaluated further once the FYE actual costs are known.*
- Accounting/Financial Fees GL 2502: \$50k (*based on anticipated audit fees, DOF fees, GO Bond Fees*)
- Assessor's Collection Fees GL 2507: \$42k (*includes County purchase of new software*)
- Recreation Services & Supplies GL 2851 & 2852: \$238k (*reduction of \$26k, no RWB (LSCC field under construction)*)

CARMICHAEL RPD - GO BOND 2022 - SERIES 2023A-1 AND 2023A-2
CAPITAL PROJECT FUND 337L
PROPOSED RECOMMENDED BUDGET
FY 2025-2026

Fund Centers: 9337400 (Tax Exempt)
9337500 (Taxable)

3/20/2025

ACCT NO	ACCT TITLE	2022-23 ACT YE	2023-24 ADOPTED	2023-24 ACT YE	2024-25 ADOPTED	2024-25 EST YE	2025-26 RECND	RECMND VS ADOPTED	NOTES/COMMENTS
EXPENDITURES									
2000's	SERVICES & SUPPLIES								
20259100	Other Professional Svcs -9337400	-	60,000	123,967	-	-	-	-	CONSTRUCT MGT PROGRAM FEES
	9337500			110,990	-	-	-		
20271000	Bond Issuance Costs - 9337400	143,838						-	
	Taxable - 9337500	119,261						-	
	OBJECT TOTAL	263,099	60,000	234,957	-	-	-	-	
4000's	FIXED ASSETS								
42420100	Structures and Buildings - 9337400	-	983,000	90,470	892,530	216,149	679,487	(213,043)	SEE CIP LIST
	Taxable 9337500	-	2,186,000	422,581	1,763,419	286,967	1,476,452	(286,967)	" "
42420200	Imp Other than Bldngs - 9337400	-	4,345,428	-	4,468,932	483,872	3,712,862	(756,070)	" "
	Taxable 9337500	-	2,300,789	-	2,317,285	160,307	2,156,978	(160,307)	" "
	OBJECT TOTAL	-	9,815,217	513,051	9,442,166	1,147,295	8,025,779	(1,416,387)	
	EXPENDITURE TOTAL - 9337400	143,838	5,388,428	214,437	5,361,462	700,021	4,392,349	(969,113)	
	Taxable - 9337500	119,261	4,486,789	533,571	4,080,704	447,274	3,633,430	(447,274)	
		263,099	9,875,217	748,008	9,442,166	1,147,295	8,025,779	(1,416,387)	

CARMICHAEL RPD - GO BOND 2022 - SERIES 2023A-1 AND 2023A-2

CAPITAL PROJECT FUND 337L

PROPOSED RECOMMENDED BUDGET

FY 2025-2026

Fund Centers: 9337400 (Tax Exempt)

9337500 (Taxable)

3/20/2025

ACCT NO	ACCT TITLE	2022-23 ACT YE	2023-24 ADOPTED	2023-24 ACT YE	2024-25 ADOPTED	2024-25 EST YE	2025-26 RECND	RECMND VS ADOPTED	NOTES/COMMENTS
REVENUES									
94941000	Interest Income 9337400	-	44,924	(14,482)	246,877	16,733	113,501	163,373	Interest earnings through Pool
	Interest Income 9337500	-	35,873		163,359	-		16,863	Interest earnings through Pool
	OBJECT TOTAL	-	80,797	(14,482)	410,236	16,733	113,501	180,236	
98987000	Capital Project Fund - 9337400	9,612,210						-	
	Taxable - 9337500							-	
98987001	Premiums on Debt 9337400	445,309						-	
		10,057,519						-	
	BUDGET TOTAL	9,794,420	80,797	(14,482)	410,236	16,733	124,411	(285,825)	Combined Interest Earnings
	FUND BALANCE -9337400	5,360,000	5,360,000	5,345,518	5,114,585	4,431,297	4,555,708	(558,877)	FB Carry over from FY2024-25
	FUND BALANCE -9337500	4,434,420	4,434,420	4,434,420	3,917,345	3,470,071	3,470,071	(447,274)	FB Carry over from FY2024-25
	TOTAL PROJECTION	9,794,420	9,875,217	9,779,938	9,442,166	7,901,368	8,025,779	(1,416,387)	

**CRPD Measure 2022 GO Bond Program
CIP Program Master Budget - Series 2023
Planning and Construction Costs**

La Sierra Fields	2,157,967.50	Cardinal Oaks	1,404,330.00
Escalation	107,898.38	Escalation	70,216.50
Soft Costs	647,390.25	Soft Costs	421,299.00
Project Management	102,249.00	Project Management	54,257.81
Construction Contingency	107,898.38	Construction Contingency	70,216.50
Project Budget	3,123,403.50	Project Budget	2,020,319.81
HVAC Ph I - IV minus Room 430 & 825			
La Sierra Canopies/Roofs	1,091,661.90	Glancy Oaks	374,000.00
Escalation	50,807.40	Escalation	18,700.00
Soft Costs	304,844.40	Soft Costs	112,200.00
Project Management	49,338.78	Project Management	14,105.85
Construction Contingency	50,807.40	Construction Contingency	18,700.00
Project Budget	1,547,459.88	Project Budget	537,705.85
Carmicheal Park	1,422,532.71	Program Contingency	522,046.73
Escalation	71,126.64		
Soft Costs	426,759.81	GRAND TOTAL	9,794,420.00
Project Management	51,938.44		
Construction Contingency	71,126.64		
Project Budget	2,043,484.23		

**CARMICHAEL RPD - GO BOND 2022 - SERIES 2023A-1
DEBT SERVICE FUND 337M
PROPOSED RECOMMENDED BUDGET
FY 2025-2026**

Fund Centers: 9337200 (Tax Exempt)

3/20/2025

ACCT NO	ACCT TITLE	2022-23 ACT YE	2023-24 ADOPTED	2023-24 ACT YE	2024-25 ADOPTED	2024-25 EST YE	2025-26 RECMND	RECMND VS ADOPTED	NOTES/COMMENTS	
EXPENDITURES										
30 -OTHER CHARGES										
30321000	Interest Expense - 9337200	-	225,567	225,567	268,000	268,000	268,000	-	Interest Only Expense No Principal Pmt due until 8/1/2044	
30323000	Bond/Loan Redemption - 9337200	-	-	-	-	-	-	-		
	OBJECT TOTAL		225,567	225,567	268,000	268,000	268,000	-		
79790100	Appropriation for Contingencies		179,714	-	77,492	-	-	(77,492)		
	OBJECT TOTAL	-	179,714	-	77,492	-	-	(77,492)		
	TOTAL EXPENDITURE	-	405,281	225,567	345,492	268,000	268,000	(304,632)		
REVENUES										
91910100	Property Tax Current Secured	-	100,000	60,309	62,118	62,118	244,000	181,882	\$18/per 100k AV	
91910100	Property Tax Current Unsecured	-	-	744	744	1,400	10,000	9,256		
91910300	Property Tax Current Supplemental	-	-	-	-	423	422	422		
91910400	Property Tax Current Sec Del	-	-	-	-	573	600	600		
91910500	Property Tax Current Sup Del	-	-	768	768	900	900	132		
91910600	Property Tax Unitary	-	-	-	-	437	437	437		
91914000	Property Tax Pen	-	-	-	-	1	1	1		
		-	100,000	61,821	63,630	65,852	256,360	192,730		
94941000	Interest Income 9337200	-	3,810	7,814	7,800	-	-	(7,800)		Interest earnings through Pool Capitalized Interest
94941011	Miscellaneous Income	-	-	127,469	-	-	-	-		
	OBJECT TOTAL	-	3,810	135,283	7,800	-	-	(7,800)		
95952200	Homeowners PT Relief	-	-	527	527	550	550	23		
		-	-	527	527	550	550	23		
98987000	ISSUANCE OF DEBT	301,471	-	-	-	-	-	-		
	OBJECT TOTAL	301,471	-	-	-	-	-	-		
	REVENUE TOTAL	301,471	103,810	197,630	71,957	66,402	256,910	5,846		
	FUND BALANCE	-	301,471	301,471	273,535	273,535	11,090	(310,478)		
	TOTAL PROJECTION	301,471	405,281	499,102	345,492	11,090	268,000	(304,632)		

**CARMICHAEL RPD - GO BOND 2022 - SERIES 2023A-2
DEBT SERVICE FUND 337N TAXABLE
PROPOSED RECOMMENDED BUDGET
FY 2025-2026**

Fund Centers: 9337300 (Taxable)

3/20/2025

ACCT NO	ACCT TITLE	2022-23 ACT YE	2023-24 ADOPTED	2023-24 ACT YE	2024-25 ADOPTED	2024-25 EST YE	2025-26 RECMND	DIFF	NOTES/COMMENTS
EXPENDITURES									
30- Other Charges									
30321000	Interest Expense - 9337300	-	212,639	212,639	235,563	235,563	235,563	-	INTEREST PAYMENT
30323000	Bond/Loan Redemption - 9337300	-	-	-	690,000	690,000	690,000	-	Principal Payment
	OBJECT TOTAL		212,639	212,639	925,563	925,563	925,563	-	
79790100	Appropriation for Contingencies		815,155	-	897,960	-	624,413	(273,547)	FUTURE P & I PAYMENT
	OBJECT TOTAL	-	815,155	-	897,960	-	624,413	(273,547)	
	EXPENDITURE TOTAL		1,027,794	212,639	1,823,524	925,563	1,549,976	(273,547)	
REVENUES									
91910100	Property Tax Current Secured	-	935,000	925,182	925,182	784,094	784,094	(141,088)	\$6.2per 100k AV
91910200	Property Tax Current Unsecured	-	-	-	-	11,864	11,864	11,864	
91910300	Property Tax Supplemental	-	-	11,417	11,417	4,825	4,825	(6,592)	
91910400	Property Tax Secured Del	-	-	-	-	8,812	8,812	8,812	
91910500	Property Tax Sup Del	-	-	-	-	627	627	627	
91910600	Property Tax Unitary Del	-	-	11,797	11,797	2,655	2,655	(9,142)	
91914000	Property Tax Penalties	-	-	-	-	7	7	7	
			935,000	948,396	948,396	812,884	812,884	(135,519)	
94941000	Interest Income	-	6,475	22,873	13,000	1,453	15,000	2,000	Interest earnings through Pool
94941011	Miscellaneous Income	-	-	1,000	-	-	-	-	Capitalized Interest
			6,475	23,873	13,000	1,453	15,000	2,000	
95952200	Homeowners PT Relief	-	-	8,090	8,090	1,280	8,000	(90)	
		-	-	8,090	8,090	1,280	8,000	(90)	
98987000	Issuance of Debt	86,319	-	-	-	-	-	-	
	OBJECT TOTAL	86,319	-	-	-	-	-	-	
	REVENUE TOTAL		941,475	980,359	969,486	815,617	835,884	(133,601)	
	FUND BALANCE	86,319	86,319	86,319	824,038	824,038	714,092	(109,946)	
	TOTAL PROJECTION	86,319	1,027,794	854,039	1,793,523	1,639,655	1,549,976	(243,547)	For future P & I payment

FY2025-26 RECOMMENDED BUDGET PROPOSAL SUMMARIES

Recommendation:

Staff and Budget committee recommends approval and recommendation to Sacramento County Board of Supervisors the Proposed Recommended Budget for FY2025-26, balanced budgets, as presented:

- **CRPD PROGRAMS:**
- **General Fund 337A – \$6,754,431**
- **Capital Project Fund 337L – \$8,025,779**
- **Debt Service Fund 337M – \$268,000**
- **Debt Service Fund 337N – \$1,549,976**

Authorize the District Administrator or designee to pursue RFPs/RFQs, as needed in support of the District's programs.