

Carmichael Recreation And Park District

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Capital Project Series 2023 A-1&2	—	—	\$9,875,217	\$9,875,217	—	—%
Carmichael Recreation and Park District	\$5,767,364	\$7,396,111	\$6,407,422	\$7,544,170	\$1,136,748	17.7%
Debt Service Series 2023 A-1	—	—	\$405,281	\$405,281	—	—%
Debt Service Series 2023 A-2	—	—	\$1,027,794	\$1,027,794	—	—%
Total Expenditures / Appropriations	\$5,767,364	\$7,396,111	\$17,715,714	\$18,852,462	\$1,136,748	6.4%
Total Reimbursements	\$(31,705)	\$(31,705)	\$(147,693)	\$(171,603)	\$(23,910)	16.2%
Net Financing Uses	\$5,735,659	\$7,364,406	\$17,568,021	\$18,680,859	\$1,112,838	6.3%
Total Revenue	\$5,885,005	\$6,189,016	\$6,231,927	\$7,228,914	\$996,987	16.0%
Use of Fund Balance	\$(149,346)	\$1,175,390	\$11,336,094	\$11,451,945	\$115,851	1.0%
Positions	23.0	23.5	—	24.0	24.0	—%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$2,719,609	\$3,188,932	\$3,135,252	\$3,253,070	\$117,818	3.8%
Services & Supplies	\$2,056,179	\$2,238,379	\$2,179,477	\$2,436,679	\$257,202	11.8%
Other Charges	—	—	\$438,206	\$438,206	—	—%
Improvements	\$913,049	\$1,328,400	\$10,285,217	\$11,017,007	\$731,790	7.1%
Equipment	\$78,527	\$140,400	\$35,000	\$212,631	\$177,631	507.5%
Appropriation for Contingencies	—	\$500,000	\$1,642,562	\$1,494,869	\$(147,693)	(9.0)%
Total Expenditures / Appropriations	\$5,767,364	\$7,396,111	\$17,715,714	\$18,852,462	\$1,136,748	6.4%
Other Reimbursements	\$(31,705)	\$(31,705)	\$(147,693)	\$(171,603)	\$(23,910)	16.2%
Total Reimbursements	\$(31,705)	\$(31,705)	\$(147,693)	\$(171,603)	\$(23,910)	16.2%
Net Financing Uses	\$5,735,659	\$7,364,406	\$17,568,021	\$18,680,859	\$1,112,838	6.3%
Revenue						
Taxes	\$2,563,982	\$2,473,750	\$3,586,448	\$3,662,042	\$75,594	2.1%
Revenue from Use Of Money & Property	\$1,481,348	\$1,456,327	\$1,555,479	\$1,687,082	\$131,603	8.5%
Intergovernmental Revenues	\$254,885	\$541,591	\$438,000	\$1,066,967	\$628,967	143.6%
Charges for Services	\$611,135	\$724,750	\$576,500	\$634,500	\$58,000	10.1%
Miscellaneous Revenues	\$973,654	\$962,598	\$75,500	\$178,323	\$102,823	136.2%
Other Financing Sources	—	\$30,000	—	—	—	—%
Total Revenue	\$5,885,005	\$6,189,016	\$6,231,927	\$7,228,914	\$996,987	16.0%
Use of Fund Balance	\$(149,346)	\$1,175,390	\$11,336,094	\$11,451,945	\$115,851	1.0%
Positions	23.0	23.5	—	24.0	24.0	—%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$1,175,390	\$11,336,094	\$11,506,945	\$170,851	1.5%
Provision for Reserve	—	—	\$55,000	\$55,000	—%
Use of Fund Balance	\$1,175,390	\$11,336,094	\$11,451,945	\$115,851	1.0%

Summary of Changes

The net increase in total appropriations is primarily due to the following:

- Personnel cost of living adjustments.
- Increased liability insurance, building maintenance, financial services fees, and security services.
- Capital equipment.

The net increase in reimbursements is due to the increased transfer from the assessment fund.

The net increase in revenues is due to the following:

- Rebudgeting of capital projects.
- Increase revenue from Quimby and Park Impact Fees.
- Increased interest earnings.
- A shift of capital funding and outlay for projects to the GO Bond 2022 – Capital Project/Building Fund proceeds, partially offset by various other changes in revenues detailed in the program sections.

Reserve changes from the Approved Recommended Budget are detailed below:

- Carmichael Recreation and Park District reserve has increased \$55,000.

Position counts have increased by 2.0 FTE from the Approved Recommended Budget due to:

- 2.0 FTE recommended net Base increases.

Capital Project Series 2023 A-1&2

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	—	—	\$60,000	\$60,000	—	—%
Improvements	—	—	\$9,815,217	\$9,815,217	—	—%
Total Expenditures / Appropriations	—	—	\$9,875,217	\$9,875,217	—	—%
Net Financing Uses	—	—	\$9,875,217	\$9,875,217	—	—%
Revenue						
Revenue from Use Of Money & Property	—	—	\$64,637	\$80,797	\$16,160	25.0%
Total Revenue	—	—	\$64,637	\$80,797	\$16,160	25.0%
Use of Fund Balance	—	—	\$9,810,580	\$9,794,420	\$(16,160)	(0.2)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	—	\$9,810,580	\$9,794,420	\$(16,160)	(0.2)%
Use of Fund Balance	—	\$9,810,580	\$9,794,420	\$(16,160)	(0.2)%

Summary of Changes

The net increase in revenues is related to the voter approved General Obligation Bonds, representing carry-over of bond proceeds and related interest earnings from the Debt Service Series 2023A-1 and 2023A-2. The allocation will be used to fund Capital Projects.

Carmichael Recreation and Park District

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Salaries & Benefits	\$2,719,609	\$3,188,932	\$3,135,252	\$3,253,070	\$117,818	3.8%
Services & Supplies	\$2,056,179	\$2,238,379	\$2,119,477	\$2,376,679	\$257,202	12.1%
Improvements	\$913,049	\$1,328,400	\$470,000	\$1,201,790	\$731,790	155.7%
Equipment	\$78,527	\$140,400	\$35,000	\$212,631	\$177,631	507.5%
Appropriation for Contingencies	—	\$500,000	\$647,693	\$500,000	\$(147,693)	(22.8)%
Total Expenditures / Appropriations	\$5,767,364	\$7,396,111	\$6,407,422	\$7,544,170	\$1,136,748	17.7%
Other Reimbursements	\$(31,705)	\$(31,705)	\$(147,693)	\$(171,603)	\$(23,910)	16.2%
Total Reimbursements	\$(31,705)	\$(31,705)	\$(147,693)	\$(171,603)	\$(23,910)	16.2%
Net Financing Uses	\$5,735,659	\$7,364,406	\$6,259,729	\$7,372,567	\$1,112,838	17.8%
Revenue						
Taxes	\$2,563,982	\$2,473,750	\$2,551,448	\$2,627,042	\$75,594	3.0%
Revenue from Use Of Money & Property	\$1,481,348	\$1,456,327	\$1,483,000	\$1,596,000	\$113,000	7.6%
Intergovernmental Revenues	\$254,885	\$541,591	\$438,000	\$1,066,967	\$628,967	143.6%
Charges for Services	\$611,135	\$724,750	\$576,500	\$634,500	\$58,000	10.1%
Miscellaneous Revenues	\$973,654	\$962,598	\$75,500	\$178,323	\$102,823	136.2%
Other Financing Sources	—	\$30,000	—	—	—	—%
Total Revenue	\$5,885,005	\$6,189,016	\$5,124,448	\$6,102,832	\$978,384	19.1%
Use of Fund Balance	\$(149,346)	\$1,175,390	\$1,135,281	\$1,269,735	\$134,454	11.8%
Positions	23.0	23.5	—	24.0	24.0	—%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$1,175,390	\$1,135,281	\$1,324,735	\$189,454	16.7%
Provision for Reserve	—	—	\$55,000	\$55,000	—%
Use of Fund Balance	\$1,175,390	\$1,135,281	\$1,269,735	\$134,454	11.8%

Summary of Changes

The net increase in total appropriations is primarily due to the following:

- Personnel cost of living adjustments.
- Increased liability insurance, building maintenance, financial services fees, and security services.
- Capital equipment.

The net increase in reimbursements is due to the increased transfer from the assessment fund.

The net increase in revenues is due to the following:

- Rebudgeting of capital projects.
- Increase revenue from Quimby and Park Impact Fees.
- Increased interest earnings.

Reserve changes from the Approved Recommended Budget are detailed below:

- Carmichael Recreation and Park District reserve has increased \$55,000.

Position counts have increased by 2.0 FTE from the Approved Recommended Budget due to:

- 2.0 FTE recommended net Base increases.

Debt Service Series 2023 A-1

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Other Charges	—	—	\$225,567	\$225,567	—	—%
Appropriation for Contingencies	—	—	\$179,714	\$179,714	—	—%
Total Expenditures / Appropriations	—	—	\$405,281	\$405,281	—	—%
Net Financing Uses	—	—	\$405,281	\$405,281	—	—%
Revenue						
Taxes	—	—	\$100,000	\$100,000	—	—%
Revenue from Use Of Money & Property	—	—	\$1,911	\$3,810	\$1,899	99.4%
Total Revenue	—	—	\$101,911	\$103,810	\$1,899	1.9%
Use of Fund Balance	—	—	\$303,370	\$301,471	\$(1,899)	(0.6)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	—	\$303,370	\$301,471	\$(1,899)	(0.6)%
Use of Fund Balance	—	\$303,370	\$301,471	\$(1,899)	(0.6)%

Summary of Changes

The net increase in revenues is related to the voter approved General Obligation Bonds representing property tax levies and related interest earnings to cover the debt service obligation for interest expense payments.

Debt Service Series 2023 A-2

Program Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Other Charges	—	—	\$212,639	\$212,639	—	—%
Appropriation for Contingencies	—	—	\$815,155	\$815,155	—	—%
Total Expenditures / Appropriations	—	—	\$1,027,794	\$1,027,794	—	—%
Net Financing Uses	—	—	\$1,027,794	\$1,027,794	—	—%
Revenue						
Taxes	—	—	\$935,000	\$935,000	—	—%
Revenue from Use Of Money & Property	—	—	\$5,931	\$6,475	\$544	9.2%
Total Revenue	—	—	\$940,931	\$941,475	\$544	0.1%
Use of Fund Balance	—	—	\$86,863	\$86,319	\$(544)	(0.6)%

Program Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	—	\$86,863	\$86,319	\$(544)	(0.6)%
Use of Fund Balance	—	\$86,863	\$86,319	\$(544)	(0.6)%

Summary of Changes

The net increase in revenues is related to the voter approved General Obligation Bonds representing property tax levies and related interest earnings to cover the debt service obligation for principle and interest expense payments.

Carmichael RPD Assessment District

Budget Unit – Budget by Program

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Department Appropriations by Program						
Carmichael RPD Assessment District	\$115,627	\$279,514	\$147,693	\$171,603	\$23,910	16.2%
Total Expenditures / Appropriations	\$115,627	\$279,514	\$147,693	\$171,603	\$23,910	16.2%
Net Financing Uses	\$115,627	\$279,514	\$147,693	\$171,603	\$23,910	16.2%
Total Revenue	\$8,216	\$500	—	—	—	—%
Use of Fund Balance	\$107,411	\$279,014	\$147,693	\$171,603	\$23,910	16.2%

Budget Unit – Budget by Object

	FY 2022-2023 Actuals	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
Appropriations by Object						
Services & Supplies	\$64,422	\$70,394	—	—	—	—%
Improvements	\$19,500	\$175,000	—	—	—	—%
Interfund Charges	\$31,705	\$31,705	\$147,693	\$171,603	\$23,910	16.2%
Appropriation for Contingencies	—	\$2,415	—	—	—	—%
Total Expenditures / Appropriations	\$115,627	\$279,514	\$147,693	\$171,603	\$23,910	16.2%
Net Financing Uses	\$115,627	\$279,514	\$147,693	\$171,603	\$23,910	16.2%
Revenue						
Revenue from Use Of Money & Property	\$8,216	\$500	—	—	—	—%
Total Revenue	\$8,216	\$500	—	—	—	—%
Use of Fund Balance	\$107,411	\$279,014	\$147,693	\$171,603	\$23,910	16.2%

Budget Unit - Use of Fund Balance

	FY 2022-2023 Adopted Budget	FY 2023-2024 Approved Recommended Budget	FY 2023-2024 Revised Recommended Budget	Changes from Approved Recommended Budget	
				\$	%
Available Carryover from prior year	\$279,014	\$147,693	\$171,603	\$23,910	16.2%
Use of Fund Balance	\$279,014	\$147,693	\$171,603	\$23,910	16.2%

Summary of Changes

The net increase in total appropriations is primarily due to the increased transfer from the operating fund.