



**CARMICHAEL RECREATION & PARK DISTRICT  
RECOMMENDED BUDGET  
FY2025-2026**

**REVENUES - FUND 337A**

8/6/2025

ACCT NO	ACCT TITLE	RECMND 2024-25	ADOPTED 2024-25	MID YR 2024-25	MID YR %	EST YE 2024-25	RECMND 2025-26	2024-25 vs 2025-26	NEW NOTES/COMMENTS - FY2025-26
97971000	Cash Overages								
97973000	Donations & Contributions	65,000	100,000	16,450	16.45%	41,581	150,000	50,000	Small CIP FY2025-26 Sponsors
97974000	Insurance Proceeds	5,000	222,164	-164,391	-74.00%	245,145	10,000	-212,164	Prop Loss,Dvdnds;Rtn Prem
97979000	Other Revenue	500	500	190	37.94%	500	500	0	
97979900	Prior Year Revenue								
	OBJECT TOTAL	70,500	322,664	-147,751	-45.79%	287,226	160,500	-162,164	
98986100	Gain on Sale of Fixed Asset							0	
	OBJECT TOTAL							0	
	BUDGET TOTAL	5,312,457	6,533,258	2,192,708	33.56%	5,980,548	5,907,175	(626,083)	FY2025-26 Projected Revenues
	FUND BALANCE	1,202,099	846,080	846,080	100.00%	846,080	902,256	56,175	
	TRNSFR TO/FRM REST RESERVE -EQUIP		(55,000)	(55,000)	100.00%	(55,000)	(55,000)	0	Moved to Unrestricted Reserves
	GRAND TOTAL	<b>6,514,557</b>	<b>7,324,338</b>	<b>2,983,789</b>	<b>40.74%</b>	<b>6,771,628</b>	<b>6,754,431</b>	<b>-569,908</b>	Revenues and Fund Bal CO
		<u>6,514,557</u>	<u>7,324,337</u>			<u>5,869,372</u>	<u>6,578,886</u>	<u>-745,451</u>	Expenditures
		(0)	0			902,256	175,545		

Contingency	(500,000)	(500,000)	Contingency
Fund Bal CO	402,256	6,254,431	Total expenditures

**CARMICHAEL RECREATION & PARK DISTRICT  
RECOMMENDED BUDGET  
FY2025-2026**

EXPENDITURES - FUND 337A Combination

8/6/2025

ACCT NO	ACCT TITLE	RECND	ADOPTED	MID YR		EST YE	RECND	2024-25 vs	NOTES/COMMENTS DURING BUDGET PREPARATION
		2024-25	2024-25	2024-25	MID YR %	2024-25	2025-26	2025-26	
<b>1000's</b>	<b>SALARIES &amp; EE BENEFITS:</b>								3% COLA - RFT 7/1/2026 - tied to Minimum Wage Increase
1110	S & W - Regular F/T	1,676,005	1,735,871	832,373	47.95%	1,656,265	<b>1,670,833</b>	-65,038	Staff turnover; reduction of one planned position; reclass of another to RPT
1122	S & W - Temp P/T	259,000	306,967	155,665	50.71%	287,560	<b>342,672</b>	35,705	Provision for Addtl Programming, Revenue match Rec
	S & W - Custodial Assistants	-	-	-					
	S & W - Temp P/T Building Monitors	55,000	55,000	20,428	37.14%	50,000	<b>61,560</b>	6,560	" " "
1124	S & W - Board Members	-	-	-					
1130	Overtime	1,000	1,000	-	0.00%	584	<b>1,000</b>	0	Estimated; Non-exempt mandatory
1141	Premium Pay	-	-	-					
1143	Allowances	10,326	10,326	5,802	56.19%	10,656	<b>11,328</b>	1,002	Mileage; DA allow; Ins Subsidy - waive health coverage
1152	Terminal Pay	58,640	56,973	4,448	7.81%	49,435	<b>0</b>	-56,973	Staff turnover in FY2024-25
1210	Retirement	507,263	522,965	273,245	52.25%	492,179	<b>467,132</b>	-55,833	FY2025-26 Actual SCERS Rates
1220	OASHDI	154,173	164,449	77,932	47.39%	157,075	<b>158,685</b>	-5,764	7.65% of Gross Salaries
1230	Group Insurance	556,017	552,508	233,854	42.33%	471,756	<b>419,059</b>	-133,449	Based on FY 2024-25 Rates + 5%/WHA HMO, HDHPs, HSA @ 75%
1230-2	Dental	32,943	33,655	15,879	47.18%	32,470	<b>32,706</b>	-949	Based on current census
1230-3	Life	310	314	150	47.61%	311	<b>309</b>	-5	" "
1230-4	Vision	2,770	1,628	1,195	73.40%	2,383	<b>2,565</b>	937	" "
1241	Workers' Comp	69,595	60,119	30,059	50.00%	60,119	<b>80,842</b>	20,723	Based on FY2024-25 Rates +; Re evaluate at FYE
1251	Unemployment	8,325	8,995	1,822	20.25%	7,123	<b>7,056</b>	-1,939	Based on 2025 Rate 1.6%
1880	SAL & EE Benefits Prior Year								
	<b>OBJECT TOTAL</b>	<b>3,391,367</b>	<b>3,510,770</b>	<b>1,652,851</b>	<b>47.08%</b>	<b>3,277,916</b>	<b>3,255,747</b>	<b>-255,023</b>	Represents a reduction in costs for FY2025-26.
<b>2000's</b>	<b>SERVICES &amp; SUPPLIES</b>								View Division Notes also for Trend + inc costs
2005	Advertising & Legal Notices	31,000	31,000	13,110	42.29%	31,984	<b>13,150</b>	-17,850	Represents reduction for going digital for one Activity Guide (Fall/Winter)
2015	Blueprint/Copying Service	300	300	-	0.00%	0	<b>500</b>	200	Represents an increase cost for FY2025-26
2022	Books/Personal Supplies	-	-	-		0	<b>0</b>	0	
2029	Business/Conference Expenses	4,250	4,250	-	0.00%	2,475	<b>4,250</b>	0	
2035	Education/Training Services	6,000	6,000	75	1.25%	1,100	<b>6,000</b>	0	
2036	Education/Training Supplies	-	-	-		0	<b>0</b>	0	
2038	Employee Recognition	650	650	-	0.00%	0	<b>0</b>	-650	Opportunity for partial funding through a sponsor
2039	Transportation	2,600	2,600	542	20.86%	1,400	<b>1,700</b>	-900	Trend
2051	Liability Insurance - District Wide	254,041	281,913	281,913	100.00%	281,913	<b>290,000</b>	8,087	Based off of Actual FY2024-25 Prop/Liability Insurance Coverage(CAPRI)+
2061	Memberships	8,815	8,815	3,745	42.48%	8,815	<b>8,955</b>	140	Trend + new membership
2076	Office Supplies	6,500	6,000	1,887	31.45%	4,550	<b>5,000</b>	-1,000	Trend
2081	Postage	14,300	14,400	6,290	43.68%	14,400	<b>2,500</b>	-11,900	Represents reduction for going digital for one Activity Guide (Fall/Winter)
2085	Printing Services	200	200	-	0.00%	0	<b>200</b>	0	
2103	Agricultural/Horticultural Services	180,000	200,000	166,130	83.07%	205,000	<b>211,000</b>	11,000	3% inc-landscape contract; addtl tree svcs; 3 sites goats/sheep; 25/26
2104	Agricultural/Horticultural Supplies	20,000	20,000	-	0.00%	5,000	<b>20,000</b>	0	
2111	Building Maintenance Service	65,000	50,000	3,719	7.44%	10,000	<b>42,665</b>	-7,335	Based on Trend; FY2024-25 had several one-time costs
2112	Building/Carpentry Supplies	15,000	15,000	644	4.29%	3,000	<b>15,000</b>	0	
2122	Chemical Supplies	-	-	-		0	<b>0</b>	0	
2131	Electrical Services	9,000	9,000	655	7.28%	655	<b>9,000</b>	0	
2132	Electrical Supplies	11,000	11,000	3,512	31.92%	7,000	<b>11,000</b>	0	
2141	Land Improvement Services	25,000	25,000	17,950	71.80%	25,000	<b>25,000</b>	0	
2142	Land Improvement Supplies	30,000	30,000	31,945	106.48%	37,000	<b>30,000</b>	0	

**CARMICHAEL RECREATION & PARK DISTRICT**  
**RECOMMENDED BUDGET**  
**FY2025-2026**

EXPENDITURES - FUND 337A Combination

8/6/2025

ACCT NO	ACCT TITLE	REC MND	ADOPTED	MID YR	EST YE	REC MND	2024-25 vs	NOTES/COMMENTS DURING BUDGET PREPARATION	
		2024-25	2024-25	2024-25		MID YR %	2024-25		2025-26
2151	Mech System Maintenance Svcs	40,000	55,000	19,865	36.12%	39,000	55,000	0	PM HVAC & Ice Mach
2152	Mech System Maintenance Sup	18,000	18,000	9,786	54.37%	14,500	18,000	0	
2162	Painting Supplies	4,000	4,000	2,682	67.04%	3,500	4,000	0	
2167	Plumbing Services	15,000	18,000	9,786	54.37%	15,000	18,000	0	
2168	Plumbing Supplies	20,000	20,000	9,428	47.14%	12,500	20,000	0	
2185	Permit Charges	3,000	3,000	2,445	81.51%	3,000	3,000	0	
2191	Electricity - District Wide	43,300	43,100	20,889	48.47%	43,100	43,200	100	Trend + inc cost
	LS - Electricity	132,708	129,000	59,978	46.49%	126,000	140,250	11,250	" "
2192	Natural Gas/LPG - District Wide	12,450	7,950	1,243	15.64%	6,450	7,965	15	" "
	LS - Natural Gas/LPB	180,000	116,700	18,136	15.54%	111,700	126,400	9,700	" "
2193	Refuse Collection/Disposal Service	48,187	44,075	19,524	44.30%	40,575	44,075	0	" "
	LS - Refuse	31,365	32,565	10,528	32.33%	30,565	32,565	0	" "
2195	Sewage Disposal Service	5,896	4,745	2,143	45.16%	4,745	4,745	0	" "
	LS - Sewer	18,640	19,600	10,254	52.32%	19,100	19,600	0	" "
2197	Telephone Service	48,700	50,200	29,785	59.33%	50,200	50,200	0	" "
2198	Water	224,000	261,300	212,217	81.22%	261,300	285,200	23,900	" "
2205	Auto Maintenance Services	17,000	18,000	3,658	20.32%	13,000	18,000	0	
2206	Auto Maintenance Supplies	10,500	10,500	9,075	86.43%	14,000	10,500	0	
2226	Expendable Tools/Inst Supplies AAR	8,000	10,000	1,931	19.31%	7,000	10,000	0	
2231	Fire Services	5,000	5,000	334	6.67%	5,000	5,000	0	
2232	Fire Supplies	2,000	2,000	-	0.00%	2,000	2,000	0	
2236	Fuel/Lubricants	25,000	25,500	13,280	52.08%	25,500	25,500	0	
2261	Office Equip Maintenance Svcs	14,500	14,500	9,362	64.57%	12,900	14,500	0	
2262	Office Equip Maintenance Sup	10,650	9,650	7,079	73.36%	8,650	7,650	-2,000	Based on known costs
2275	Rent/Lease Equipment	17,000	16,500	4,483	27.17%	14,500	16,000	-500	Trend - desktop/laptop replacement program
2291	Other Equipment Maintenance Svc	3,000	3,000	-	0.00%	0	3,000	0	
2292	Other Equip Maintenance Sup	2,500	9,500	-	0.00%	0	2,000	-7,500	Trend
2314	Clothing/Personal Supplies	8,000	8,000	5,728	71.60%	12,759	14,300	6,300	Inc due to staffing level; benefit enhancements
2321	Custodial Services	115,500	118,500	54,798	46.24%	118,500	123,000	4,500	3% contract inc; full operations
2322	Custodial Supplies	22,000	28,000	6,735	24.05%	26,000	28,000	0	
2332	Food/Catering Supplies	1,025	1,625	1,050	64.64%	1,375	1,625	0	
2443	Medical Service	3,556	4,148	2,647	63.82%	4,727	4,178	30	Post offer Pre-employment screening
2444	Medical Supply	3,000	10,500	3,578	34.08%	6,439	10,500	0	
2505	Accounting/Financial Services	45,000	22,000	14,415	65.52%	24,000	50,000	28,000	Audit; DOF fees; GO Bond County Fees
2507	Assessor's Collection Services	28,000	29,000	21,051	72.59%	42,102	42,102	13,102	Add'l Cost for New Software at Assessors Office
2508	Clerk of Board Services	-	-	-	-	0	0	0	
2541	Personnel Services	2,347	2,347	732	31.19%	2,185	2,250	-97	Post offer Pre-employment screening
2552	Environmental Services	-	-	-	-	0	0	0	
2571	Security Services	94,000	94,000	36,074	38.38%	79,000	86,000	-8,000	Trend
2591	Other Professional Services	20,000	21,500	18,989	88.32%	18,989	0	-21,500	No Consulting contracts at this time
2711	DTECH Labor	-	-	-	-	0	0	0	
2811	Data Processing Services	4,074	4,074	7,806	191.61%	3,160	3,200	-874	Based on known costs
2812	Computer Software/Licensing	23,250	47,250	44,126	93.39%	44,126	38,228	-9,022	Incl Recreation Management Software - 2nd Yr Cost
2813	Sales Tax Adjustment-Board of Eq	-	-	-	-	0	0	0	

**CARMICHAEL RECREATION & PARK DISTRICT**  
**RECOMMENDED BUDGET**  
**FY2025-2026**

EXPENDITURES - FUND 337A Combination

8/6/2025

ACCT NO	ACCT TITLE	RECND	ADOPTED	MID YR		EST YE	RECND	2024-25 vs	NOTES/COMMENTS DURING BUDGET PREPARATION
		2024-25	2024-25	2024-25	MID YR %	2024-25	2025-26	2025-26	
2851	Recreation Services	165,000	190,000	66,250	34.87%	168,000	178,000	-12,000	Includes \$35,000 for Foundation programming
2852	Recreation Supplies	67,795	74,400	15,963	21.45%	70,000	60,000	-14,400	Includes base rate (\$46,000) plus \$14,400 additional \$ requests Prelim, additional \$14,000 (TV/Carts, AEDs) final
2880	Prior Year Service & Supply	-	-	-		0	0	0	
2896	Cash/Inventory Shortages	-	-	-		0	0	0	
2898	Other Operating Supplies	318	318	7	2.12%	7	450	132	Projected increase
2899	Other Operating Services	24,500	13,869	8,573	61.81%	16,000	10,500	-3,369	Trend - CR/DR card usage online reg
	PBID	31,782	31,782	15,891	50.00%	31,782	33,000	1,218	Projected increase
2911	DTECH Labor - AC	4,287	4,385	4,056	92.50%	4,056	4,056	-329	Extra COMPASS License - extra Adm position
2912	DTECH Fee - ACP	-	-	-		0	0	0	
2919	GS Contract Services	-	-	285		570	0	0	
2921	GS Printing Services	-	-	-		0	0	0	
2983	Surplus Property ACP	995	995	498	50.00%	995	995	0	Allocated Cost - County Surplus
	OBJECT TOTAL	2,308,481	2,374,206	1,349,257	56.83%	2,197,849	2,372,654	-1,552	Represents a reduction in costs for FY2025-26.
<b>4000's</b>	<b>FIXED ASSETS</b>								
4201	Structures & Improvements	70,000	88,215	18,253	20.69%	18,253	29,455	-58,760	DW Improvements 7/30/25 reduced by \$75,545
4202	Improvements Other than Buildings	139,709	746,146	189,863	25.45%	275,116	421,030	-325,116	Cardinal Oaks Parking Lot; DW Improvements 7/29/25 reduced by \$100,000
	OBJECT TOTAL	209,709	834,361	208,116	24.94%	293,369	450,485	-383,876	
4301	Equipment - Prop	105,000	105,000	100,238	95.47%	100,238	0	-105,000	Mower ordered - delivered in FY2024-25
	OBJECT TOTAL	105,000	105,000	100,238	95.47%	100,238	0	-105,000	
<b>7901</b>	<b>Appropriation for Contingencies</b>	500,000	500,000	-	0.00%	0	500,000	0	Maintain \$500k Contingency
	OBJECT TOTAL	500,000	500,000	-	0.00%	0	500,000	0	
	<b>BUDGET UNIT TOTAL</b>	<b>6,514,557</b>	<b>7,324,337</b>	<b>3,310,462</b>	<b>45.20%</b>	<b>5,869,372</b>	<b>6,578,886</b>	<b>(745,451)</b>	\$55,000 was transferred to Unrestricted Reserves in FY2024-25

**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)**

8/6/2025

ACCT NO	ACCT TITLE	2022-23 ACT YE	2023-24 ADOPTED	2023-24 EST YE	2023-24 ACT YE	2024-25 RECND	2024-25 ADOPTED	2024-25 ACT YE	2025-26 RECND	RECND VS ADOPTED	NOTES/COMMENTS
<b>EXPENDITURES</b>											
2000's	SERVICES & SUPPLIES										
20259100	Other Professional Svcs - 9337400	-	60,000	160,000	123,967	-	-	-	-	-	CONSTRUCT MGT PROGRAM FEES
	9337500			130,000	110,990	-	-	-	-	-	
20271000	Bond Issuance Costs - 9337400	143,838									
	Taxable - 9337500	119,261									
	<b>OBJECT TOTAL</b>	<b>263,099</b>	<b>60,000</b>	<b>290,000</b>	<b>234,957</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
4000's	FIXED ASSETS										
42420100	Structures and Buildings - 9337400	-	983,000	766,000	90,470	217,000	892,530	216,149	679,487	(213,043)	SEE CIP LIST
	Taxable 9337500	-	2,186,000	433,112	422,581	1,752,888	1,763,419	286,967	1,476,452	(286,967)	" "
42420200	Imp Other than Bldgs - 9337400	-	4,345,428	216,000	-	4,129,428	4,468,932	563,406	3,832,520	(636,412)	" "
	Taxable 9337500	-	2,300,789	160,000	-	2,140,789	2,317,285	160,307	1,675,663	(641,622)	" "
	<b>OBJECT TOTAL</b>	<b>-</b>	<b>9,815,217</b>	<b>1,575,112</b>	<b>513,051</b>	<b>8,240,105</b>	<b>9,442,166</b>	<b>1,226,829</b>	<b>7,664,122</b>	<b>(1,778,044)</b>	
42430100	Equipment - Prop	-	-	-	-	-	-	-	110,000	110,000	Specialized Mower to be Purchased FY2526
		-	-	-	-	-	-	-	110,000	110,000	
	<b>EXPENDITURE TOTAL - 9337400</b>	<b>143,838</b>	<b>5,388,428</b>	<b>1,142,000</b>	<b>214,437</b>	<b>4,346,428</b>	<b>5,361,462</b>	<b>669,522</b>	<b>4,622,007</b>	<b>(739,455)</b>	
	<b>Taxable - 9337500</b>	<b>119,261</b>	<b>4,486,789</b>	<b>723,112</b>	<b>533,571</b>	<b>3,893,677</b>	<b>4,080,704</b>	<b>945,086</b>	<b>3,152,115</b>	<b>(928,589)</b>	
		<b>263,099</b>	<b>9,875,217</b>	<b>1,865,112</b>	<b>748,008</b>	<b>8,240,105</b>	<b>9,442,166</b>	<b>1,614,607</b>	<b>7,774,122</b>	<b>(1,668,044)</b>	
<b>REVENUES</b>											
94941000	Interest Income 9337400	-	44,924	1,300	(14,482)	83,504	246,877	(33,057)	210,000	163,373	Interest earnings through Pool
	Interest Income 9337500	-	35,873	1,300	-	146,496	163,359	-	179,856	16,863	Interest earnings through Pool
	<b>OBJECT TOTAL</b>	<b>-</b>	<b>80,797</b>	<b>2,600</b>	<b>(14,482)</b>	<b>230,000</b>	<b>410,236</b>	<b>(33,057)</b>	<b>389,856</b>	<b>180,236</b>	
98987000	Capital Project Fund - 9337400	9,612,210									
	Taxable - 9337500	445,309									
98987001	Premiums on Debt 9337400	10,057,519									
	<b>BUDGET TOTAL</b>	<b>9,794,420</b>	<b>80,797</b>	<b>2,600</b>	<b>(14,482)</b>	<b>230,000</b>	<b>410,236</b>	<b>(33,057)</b>	<b>389,856</b>	<b>(20,380)</b>	Combined Interest Earnings
	<b>FUND BALANCE -9337400</b>	<b>5,360,000</b>	<b>5,360,000</b>	<b>5,404,924</b>	<b>5,345,518</b>	<b>4,262,924</b>	<b>5,114,585</b>	<b>4,412,007</b>	<b>4,412,007</b>	<b>(702,579)</b>	FB Carry over from FY2024-25
	<b>FUND BALANCE -9337500</b>	<b>4,434,420</b>	<b>4,434,420</b>	<b>4,470,293</b>	<b>4,434,420</b>	<b>3,747,181</b>	<b>3,917,345</b>	<b>2,972,259</b>	<b>2,972,259</b>	<b>(945,086)</b>	FB Carry over from FY2024-25
	<b>TOTAL PROJECTION</b>	<b>9,794,420</b>	<b>9,875,217</b>	<b>9,875,217</b>	<b>9,779,938</b>	<b>8,240,105</b>	<b>9,031,930</b>	<b>7,384,266</b>	<b>7,384,266</b>	<b>(1,647,663)</b>	

4,412,007 Good  
2,972,259 Good

7,384,266

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

**Fund Centers: 9337200 (Tax Exempt)**

8/6/2025

ACCT NO	ACCT TITLE	2022-23 ACT YE	2023-24 ADOPTED	2023-24 EST YE	2023-24 ACT YE	2024-25 REC MND	2024-25 ADOPTED	2024-25 EST YE	2025-26 REC MND	REC MND VS ADOPTED	NOTES/COMMENTS
<b>EXPENDITURES</b>											
30 - OTHER CHARGES											
30321000	Interest Expense - 9337200	-	225,567	225,567	225,567	225,567	268,000	268,000	202,533	(65,467)	Added \$43287 7.30.25
30323000	Bond/Loan Redemption - 9337200	-	-	-	-	-	-	-	-	-	No Principal Pmt due until 8/1/2044
	OBJECT TOTAL		225,567	225,567	225,567	225,567	268,000	268,000	202,533	(65,467)	
79790100	Appropriation for Contingencies	-	179,714	-	-	424,557	77,492	-	-	(77,492)	
	OBJECT TOTAL	-	179,714	-	-	424,557	77,492	-	-	(77,492)	
	TOTAL EXPENDITURE	-	405,281	225,567	225,567	650,124	345,492	268,000	202,533	(304,632)	
<b>REVENUES</b>											
91910100	Property Tax Current Secured	-	100,000	48,657	60,309	50,117	62,118	62,118	244,000	181,882	\$18/per 100k AV
91910100	Property Tax Current Unsecured	-	-	189	744	189	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	-	-	805	768	805	768	900	900	132	
91910600	Property Tax Unitary	-	-	-	-	-	-	437	437	437	
91914000	Property Tax Pen	-	-	-	-	-	-	1	1	1	
		-	100,000	49,651	61,821	51,111	63,630	65,852	256,360	192,730	
94941000	Interest Income 9337200	-	3,810	13,592	7,814	15,000	7,800	-	-	(7,800)	Interest earnings through Pool
94941011	Miscellaneous Income	-	-	218,771	127,469	-	-	-	-	-	Capitalized Interest
	OBJECT TOTAL	-	3,810	232,363	135,283	15,000	7,800	-	-	(7,800)	
95952200	Homeowners PT Relief	-	-	528	527	-	527	550	550	23	
		-	-	528	527	-	527	550	550	23	
98987000	ISSUANCE OF DEBT	301,471	-	-	-	-	-	-	-	-	
	OBJECT TOTAL	301,471	-	-	-	-	-	-	-	-	
	REVENUE TOTAL	301,471	103,810	282,542	197,630	66,111	71,957	66,402	256,910	5,846	
	FUND BALANCE	-	301,471	301,471	301,471	584,013	273,535	273,535	(54,377)	(310,478)	corrected to 54377 7.30.25
	TOTAL PROJECTION	301,471	405,281	584,013	499,102	650,124	345,492	11,090	202,533	(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)**

7/30/2025

ACCT NO	ACCT TITLE	2022-23 ACT YE	2023-24 ADOPTED	2023-24 EST YE	2023-24 ACT YE	2024-25 ADOPTED	2024-25 EST YE	2025-26 RECMND	DIFF	NOTES/COMMENTS
<b>EXPENDITURES</b>										
30- Other Charges										
30321000	Interest Expense - 9337300	-	212,639	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	212,639	925,563	925,563	925,563	-	
79790100	Appropriation for Contingencies	-	815,155	-	-	897,960	-	189,854	(708,106)	FUTURE P & I PAYMENT
	OBJECT TOTAL	-	815,155	-	-	897,960	-	189,854	(708,106)	
	<b>EXPENDITURE TOTAL</b>		<b>1,027,794</b>	<b>212,639</b>	<b>212,639</b>	<b>1,823,524</b>	<b>925,563</b>	<b>1,115,417</b>	<b>(708,106)</b>	
<b>REVENUES</b>										
91910100	Property Tax Current Secured	-	935,000	746,432	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	-	-	2,895	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	-	-	12,374	11,797	11,797	2,655	2,655	(9,142)	
91914000	Property Tax Penalties	-	-	-	-	-	7	7	7	
			935,000	761,701	948,396	948,396	812,884	812,884	(135,519)	
94941000	Interest Income	-	6,475	12,599	22,873	13,000	1,453	15,000	2,000	Interest earnings through Pool
94941011	Miscellaneous Income	-	-	86,637	1,000	-	-	-	-	Capitalized Interest
			6,475	99,236	23,873	13,000	1,453	15,000	2,000	
95952200	Homeowners PT Relief	-	-	8,111	8,090	8,090	1,280	8,000	(90)	
		-	-	8,111	8,090	8,090	1,280	8,000	(90)	
98987000	Issuance of Debt	86,319	-	-	-	-	-	-	-	
	OBJECT TOTAL	86,319	-	-	-	-	-	-	-	
	<b>REVENUE TOTAL</b>		<b>941,475</b>	<b>869,048</b>	<b>980,359</b>	<b>969,486</b>	<b>815,617</b>	<b>835,884</b>	<b>(133,601)</b>	
	<b>FUND BALANCE</b>	<b>86,319</b>	<b>86,319</b>	<b>86,319</b>	<b>86,319</b>	<b>824,038</b>	<b>824,038</b>	<b>279,533</b>	<b>(544,505)</b>	
	<b>TOTAL PROJECTION</b>	<b>86,319</b>	<b>1,027,794</b>	<b>955,367</b>	<b>854,039</b>	<b>1,793,523</b>	<b>1,639,655</b>	<b>1,115,417</b>	<b>(678,106)</b>	For future P & I payment

**CARMICHAEL RPD - GO BOND 2022 - SERIES 2025B  
 CAPITAL PROJECT FUND 2025B 3370  
 PROPOSED BUDGET - ADJUSTMENTS  
 FY 2025-2026**

**Fund Center: 9337600 (Tax Exempt)**

**4/24/2025**

ACCT NO	ACCT TITLE	2024-25 EST YE	2025-26 RECMD	FY25 vs FY26	NOTES/COMMENTS
<b>EXPENDITURES</b>					
2000's	SERVICES & SUPPLIES				
20271000	Bond Issuance Costs	272,337	-	(272,337)	Cost of Issuance
	<b>OBJECT TOTAL</b>	<b>272,337</b>	<b>-</b>	<b>(272,337)</b>	
4000's	FIXED ASSETS				
42420100	Structures and Buildings	-	-	-	CP, LSCC PAVING/WALKWAYS/ADA JAN/O'DONNELL PLAYEQUIP
42420200	Imp Other than Bldngs	-	12,200,000	12,200,000	WALKWAYS/ADA
	<b>OBJECT TOTAL</b>	<b>-</b>	<b>12,200,000</b>	<b>12,200,000</b>	
	<b>EXPENDITURE TOTAL</b>	<b>272,337</b>	<b>12,200,000</b>	<b>11,927,663</b>	
<b>REVENUES</b>					
94941000	Interest Income 9337400	-	-	-	Interest earnings
	<b>OBJECT TOTAL</b>	<b>-</b>	<b>-</b>		

**CARMICHAEL RPD - GO BOND 2022 - SERIES 2025B  
 CAPITAL PROJECT FUND 2025B 3370  
 PROPOSED BUDGET - ADJUSTMENTS  
 FY 2025-2026**

**Fund Center: 9337600 (Tax Exempt)**

4/24/2025

ACCT NO	ACCT TITLE	2024-25 EST YE	2025-26 RECMD	FY25 vs FY26	NOTES/COMMENTS
98987000	Capital Project Fund	11,722,569	-	(11,722,569)	
98987001	Premiums on Debt	749,768	-	(749,768)	
		<b>12,472,337</b>	-	<b>(12,472,337)</b>	
	<b>REVENUE TOTAL</b>	<b>12,472,337</b>	-	<b>(12,472,337)</b>	
	<b>FUND BALANCE</b>	<b>12,200,000</b>	<b>12,200,000</b>	-	FB Carry over from FY2024-254

**CARMICHAEL RPD - GO BOND 2022 - SERIES 2025B  
 DEBT SERVICE FUND 337P  
 PROPOSED BUDGET  
 FY 2025-2026**

**Fund Center: 9337700 (Taxable)**

**4/24/2025**

ACCT NO	ACCT TITLE	2024-25 EST YE	2025-26 RECMD	DIFF	NOTES/COMMENTS
<b>EXPENDITURES</b>					
30-	Other Charges				
30321000	Interest Expense	-	481,222		INTEREST PAYMENT
30323000	Bond/Loan Redemption	-	-		PRINCIPAL PMT - 1ST PMT 8/1/2032
	OBJECT TOTAL	-	481,222		
79790100	Appropriation for Contingencies	-	130,000		FUTURE INTEREST PAYMENTS
	OBJECT TOTAL	-	130,000		
	<b>EXPENDITURE TOTAL</b>	-	<b>611,222</b>		
<b>REVENUES</b>					
91910100	Property Tax Current Secured	-	133,791		\$19/PER 100k AV (COMMITMENT)
91910300	Property Tax Supplemental	-	-		
91910600	Property Tax Unitary	-	-		
		-	<b>133,791</b>		
94941000	Interest Income	-	-		INTEREST EARNINGS THRU POOL
94941011	Miscellaneous Income	-	-		
		-	-		
95952200	Homeowners PT Relief	-	-		
		-	-		
98987000	Issuance of Debt	477,431	-		CAPITALIZED INTEREST
	OBJECT TOTAL	<b>477,431</b>	-		
	<b>REVENUE TOTAL</b>	<b>477,431</b>	<b>133,791</b>		
	<b>FUND BALANCE</b>	<b>477,431</b>	-		