

**CARMICHAEL RECREATION & PARK DISTRICT  
RECOMMENDED BUDGET  
GENERAL FUND - FUND 337A  
FOR FY2025-26**

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

**REVENUES - FUND 337A**

3/20/2025

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
91910100	Property Taxes- Current/Secured	2,517,812	2,555,854	1,386,262	54.24%	2,572,437	<b>2,632,530</b>	76,676	3% Increase; conservative
91910200	Property Taxes - Current/Unsecured	89,000	89,000	93,561	105.12%	93,561	<b>95,000</b>	6,000	Based on trend
91910300	Supplemental PT - Current	80,000	80,000	16,829	21.04%	60,000	<b>60,000</b>	-20,000	
91910400	Augmentation Fund	19,500	19,500	22,875	117.31%	22,875	<b>22,875</b>	3,375	
91910500	Property Tax - Supplemental/Delinquent	6,500	6,500	4,940	76.00%	4,940	<b>4,940</b>	-1,560	
91910600	Property Tax Unitary	20,000	25,000	14,519	58.07%	25,000	<b>25,000</b>	0	
91912000	Property Tax Redemption	250	100		0.00%	100	<b>100</b>	0	
91913000	Prop Tax PR - Unsecured	1,000	900	985	109.43%	900	<b>900</b>	0	
91914000	Property Tax - Penalties	700	500	170	33.94%	500	<b>500</b>	0	
91919900	Property Tax - Other							0	
	OBJECT TOTAL	<b>2,734,762</b>	<b>2,777,354</b>	<b>1,540,140</b>	<b>55.45%</b>	<b>2,780,313</b>	<b>2,841,845</b>	<b>64,491</b>	
94941000	Interest Income	10,000	2,500	-121	-4.85%	2,500	<b>2,500</b>	0	
94942900	Building Rental - Other								
	LSCC Tenant Leases	1,380,486	1,380,486	655,163	47.46%	1,343,508	<b>1,382,100</b>	1,614	Lease Escalator for two tenants eff 1/1/26.
	LS Building Rentals	165,000	175,000	76,421	43.67%	175,000	<b>185,000</b>	10,000	Trend, increased fees
	District Wide Rentals	115,000	115,000	64,419	56.02%	115,000	<b>120,000</b>	5,000	Trend, increased fees
	TOTAL BUILDING RENTAL - OTHER	<b>1,660,486</b>	<b>1,670,486</b>	<b>796,003</b>	<b>47.65%</b>	<b>1,633,508</b>	<b>1,687,100</b>	<b>16,614</b>	
94943900	Ground Leases (Cell Tower)	6,000	6,500	3,467	53.34%	6,500	<b>6,500</b>	0	Sublease on Cell Tower
94944400	Food Service Concessions								
	OBJECT TOTAL	<b>1,676,486</b>	<b>1,679,486</b>	<b>799,349</b>	<b>47.59%</b>	<b>1,642,508</b>	<b>1,696,100</b>	<b>16,614</b>	
95952200	Homeowner Property Tax Relief	17,500	17,700	8,585	48.50%	17,700	<b>17,700</b>	0	Trend
95953000	Intergovernmental Revenue								
95953100	Aid from Other Local Government Agencies	159,709	721,554	-333,264	-46.19%	566,541	<b>151,030</b>	-570,524	Park Fees CIP funding
95956900	State Aid - Other Misc Programs								
95959503	ARPA -SLFRF Revenue		325,000	0	0.00%	-	<b>325,000</b>	0	
95959700	Federal Tax Credit								
	OBJECT TOTAL	<b>177,209</b>	<b>1,064,254</b>	<b>-324,679</b>	<b>-30.51%</b>	<b>584,241</b>	<b>493,730</b>	<b>-570,524</b>	

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

**REVENUES - FUND 337A**

3/20/2025

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
96964600	Recreation Service Charges	650,000	683,000	324,303	47.48%	683,000	715,000	32,000	growth, increased fees
96968000	CO Ins Prem ISF								
96969700	Law Enforcement Services	3,500	6,500	1,346	20.71%	3,259	0	-6,500	
	OBJECT TOTAL	653,500	689,500	325,649	47.23%	686,259	715,000	25,500	
97970900	Taxable Sales								
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	
	TRANSFR 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
		6,514,557	7,324,337			5,869,372	6,754,431	-569,906	Expenditures
		(0)	0			902,256	0		
						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

3/20/2025

ACCT NO	ACCT TITLE	RECND 2024-25	ADOPTED 2024-25	MID YR 2024-25	MID YR %	EST YE 2024-25	RECND 2025-26	2024-25 vs 2025-26	NOTES/COMMENTS DURING BUDGET PREPARATION
<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	
2151	Mech System Maintenance Svcs	40,000	55,000	19,865	36.12%	39,000	<b>55,000</b>	0	PM HVAC & Ice Mach

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EXPENDITURES - FUND 337A Combination

3/20/2025

ACCT NO	ACCT TITLE	RECND 2024-25	ADOPTED 2024-25	MID YR 2024-25	MID YR %	EST YE 2024-25	RECND 2025-26	2024-25 vs 2025-26	NOTES/COMMENTS DURING BUDGET PREPARATION
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	
2851	Recreation Services	165,000	190,000	66,250	34.87%	168,000	178,000	-12,000	Includes \$35,000 for Foundation programming

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EXPENDITURES - FUND 337A Combination

3/20/2025

ACCT NO	ACCT TITLE	RECND 2024-25	ADOPTED 2024-25	MID YR 2024-25	MID YR %	EST YE 2024-25	RECND 2025-26	2024-25 vs 2025-26	NOTES/COMMENTS DURING BUDGET PREPARATION	
2852	Recreation Supplies	67,795	74,400	15,963	21.45%	70,000	60,000	-14,400	<i>Includes base rate (\$46,000) plus \$14,400 additional \$ requests Prelim, additional \$14,000 (TV/Carts, AEDs) final</i>	
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		<i>Projected increase</i>
2899	Other Operating Services	24,500	13,869	8,573	61.81%	16,000	10,500	-3,369		<i>Trend - CR/DR card usage online reg</i>
	PBID	31,782	31,782	15,891	50.00%	31,782	33,000	1,218		<i>Projected increase</i>
2911	DTECH Labor - AC	4,287	4,385	4,056	92.50%	4,056	4,056	-329		<i>Extra COMPASS License - extra Adm position</i>
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		<i>Allocated Cost - County Surplus</i>
	OBJECT TOTAL	2,308,481	2,374,206	1,349,257	56.83%	2,197,849	2,372,654	-1,552		<i>Represents a reduction in costs for FY2025-26.</i>
<b>4000's</b>	<b>FIXED ASSETS</b>									
4201	Structures & Improvements	70,000	88,215	18,253	20.69%	18,253	105,000	16,785	<i>DW Improvements</i>	
4202	Improvements Other than Buildings	139,709	746,146	189,863	25.45%	275,116	521,030	-225,116	<i>Cardinal Oaks Parking Lot; DW Improvements</i>	
	OBJECT TOTAL	209,709	834,361	208,116	24.94%	293,369	626,030	-208,331		
4301	Equipment - Prop	105,000	105,000	100,238	95.47%	100,238	0	-105,000	<i>Mower ordered - delivered in FY2024-25</i>	
	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	<i>Maintain \$500k Contingency</i>	
	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>6,754,431</b>	<b>(569,906)</b>	<i>\$55,000 was transferred to Unrestricted Reserves in FY2024-25</i>	



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

Administration

3/20/2025

ACCT NO	ACCT TITLE	REC MND 2024-25	ADOPTED 2024-25	MID YR 2024-25	MID YR %	EST YE 2024-25	REC MND 2025-26	2024-25 vs 2025-26	NEW NOTES/COMENTS FY2025-26
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	800	800	418	52.2%	800	900	100	Trend + inc cost
	LS - Electricity	2,500	2,500	1,200	48.0%	2,500	2,750	250	" "
2192	Natural Gas/LPG - District Wide	500	150	25	16.6%	150	165	15	" "
	LS - Natural Gas/LPB	6,000	2,300	265	11.5%	2,300	2,500	200	" "
2193	Refuse Collection/Disposal Service	865	850	384	45.2%	850	850	-	" "
	LS - Refuse	565	565	174	30.7%	565	565	-	" "
2195	Sewage Disposal Service	96	85	43	50.4%	85	85	-	" "
	LS - Sewer	440	400	205	51.3%	400	400	-	" "
2197	Telephone Service	5,200	6,000	3,742	62.4%	6,000	6,000	-	" "
2198	Water	8,000	5,300	4,244	80.1%	5,300	6,500	1,200	" "
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	10,000	10,000	7,175	71.7%	8,400	10,000	-	Trend + Needs
2262	Office Equip Maintenance Sup	10,000	9,000	7,024	78.0%	8,000	7,000	(2,000)	" "
2275	Rent/Lease Equipment	4,000	3,500	1,266	36.2%	3,000	3,000	(500)	
2291	Other Equipment Maintenance Svc								
2292	Other Equip Maintenance Sup								
2314	Clothing/Personal Supplies			1,259		1,409	1,500	1,500	\$150pp
2321	Custodial Services								
2322	Custodial Supplies								
2332	Food/Catering Supplies	400	1,000	716	71.6%	750	1,000	-	
2443	Medical Service	178	570	341	59.8%	512		(570)	
2444	Medical Supply			65		65		-	
2505	Accounting/Financial Services	45,000	22,000	14,415	65.5%	24,000	50,000	28,000	DOF; (Bond) 2,233; DOF FA 1,500; Audit FY25

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

Administration

3/20/2025

ACCT NO	ACCT TITLE	REC MND 2024-25	ADOPTED 2024-25	MID YR 2024-25	MID YR %	EST YE 2024-25	REC MND 2025-26	2024-25 vs 2025-26	NEW NOTES/COMENTS FY2025-26
2507	Assessor's Collection Services	28,000	29,000	21,051	72.6%	42,102	42,102	13,102	New System \$6,004.55 add on charge
2508	Clerk of Board Services								
2541	Personnel Services	97	97	122	125.8%	185		(97)	
2552	Environmental Services							-	
2571	Security Services	70,000	70,000	30,501	43.6%	61,000	68,000	(2,000)	Trend +
2591	Other Professional Services	20,000	21,500	18,989	88.3%	18,989		(21,500)	
2711	DTECH Labor								
2811	Data Processing Services	4,074	4,074	3,078	75.6%	3,160	3,200	(874)	Cloud backup; Email Security
2812	Computer Software/Licensing	17,500	41,500	41,821	100.8%	41,821	30,500	(11,000)	Recreation Management Software, Zoom, BambooHR, MS 365 Business/Teams
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	318	318	7	2.1%	7	450	132	
2899	Other Operating Services	24,000	13,369	8,573	64.1%	16,000	10,000	(3,369)	Trend - CR/DR usage
	PBID	31,782	31,782	15,891	50.0%	31,782	33,000	1,218	CID - annual increase
2911	Systems Development Services	4,287	4,385	4,056	92.5%	4,056	4,056	(329)	Add one license (4T)
2919	GS Contract Payment Services			285		570	0	-	
2921	GS Printing Services								
2983	Surplus Property ACP	995	995	498	50.0%	995	995	-	
	OBJECT TOTAL	564,988	578,903	477,095	82.4%	580,450	590,768	11,865	
<b>4000's</b>	<b>FIXED ASSETS</b>								
4201	Structures & Improvements	70,000	88,215	18,253	20.7%	18,253	105,000	16,785	See CIP List
4202	Improvements Other than Buildings	139,709	746,146	189,863	25.4%	275,116	521,030	-225,116	" "
	OBJECT TOTAL	209,709	834,361	208,116	24.9%	293,369	626,030	-208,331	
4301	Equipment - Prop								
	OBJECT TOTAL								
<b>7901</b>	<b>Appropriation for Contingencies</b>	500,000	500,000	-	0.0%	0	500,000	0	
	OBJECT TOTAL	500,000	500,000	-	0.0%	0	500,000	0	
	<b>BUDGET UNIT TOTAL</b>	<b>2,218,371</b>	<b>2,882,647</b>	<b>1,138,863</b>	<b>39.5%</b>	<b>1,800,286</b>	<b>2,457,511</b>	<b>-425,136</b>	





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

Recreation

3/20/2025

ACCT NO	ACCT TITLE	REC MND 2024-25	ADOPTED 2024-25	MID YR 2024-25	MID YR %	EST YE 2024-25	REC MND 2025-26	2024-25 vs 2025-26	NEW NOTES/COMMENTS - FY2025-26
2711	DTECH Labor								
2811	Data Processing Services								
2812	Computer Software/Licensing	2,300	2,300	2,305	100.21%	2,305	3,000	700	W2W, Canva, Monday - anticipated increase
2813	Sales Tax Adjustment-Board of Eq								
2851	Recreation Services	165,000	190,000	66,250	34.87%	168,000	178,000	-12,000	Anticipated decrease at YE (fireworks deposit, fire permit event fee, \$20,000 not spend from Foundation balanced by increase of \$4,000 for 4 additional concerts and \$4,000 for Hawkins fee increase). Recommending slight decrease amount budgetted next year (reduction of \$12,000 for fireworks second payment, \$2,000 for RWB security but a \$7,000 anticipated increase on our youth and adult officials next FY. Includes \$35,000 again from Foundation for MS programming but Foundation has not approved this so not sure if you want it in here yet.
2852	Recreation Supplies	67,795	74,400	15,963	21.45%	70,000	60,000	-14,400	Anticipated YE decrease of \$2,000 and anticipated decrease for next FY - Includes \$48,300 base (5% cost increasae), table/chair replacements @ \$5,000, giveaways at Tree Lighting @ \$5,000, MVP Sponsored Event Enhancements @ \$6,000 (balanced by increased revenue - only spend it if we get the sponsorships).
2880	Prior Year Service & Supply								
2896	Cash/Inventory Shortages								
2898	Other Operating Supplies								
2899	Other Operating Services PBID	-							
2911	Systems Development Services								
2919	GS Contract Services								
2921	GS Printing Services								
2983	Surplus Property ACP								
	OBJECT TOTAL	459,232	503,150	187,360	37.24%	465,080	438,590	-64,560	
<b>4000's</b>	<b>FIXED ASSETS</b>								
4201	Structures & Improvements								
4202	Improvements Other than Buildings								
	OBJECT TOTAL								
4301	Equipment - Prop	-	-	-				0	
	OBJECT TOTAL	-	-	-		0	0	0	
<b>7901</b>	<b>Appropriation for Contingencies</b>								
	OBJECT TOTAL								
	<b>BUDGET UNIT TOTAL</b>	<b>1,870,501</b>	<b>1,927,301</b>	<b>851,968</b>	<b>44.21%</b>	<b>1,777,033</b>	<b>1,888,516</b>	<b>-38,785</b>	

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

Maintenance

3/20/2025

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/COMENTS FY2025-26
<b>1000's</b>	<b>SALARIES &amp; EE BENEFITS:</b>								
1110	S & W - Regular F/T & PT	579,322	618,874	286,288	46.3%	583,382	<b>614,870</b>	-4,004	Fac Lead RFT revisit mid-year 25/26 for possible funding; TurfTech RFT FY2026-27 Snl MW - October 624 hours \$21/hr
1122	S & W - Temp P/T		12,768	3,755	29.4%	12,560	<b>13,104</b>	336	
	S & W - Custodial Assistants								
	S & W - Temp P/T Building Monitors								
1124	S & W - Board Members								
1130	Overtime	500	500		0.0%	500	<b>500</b>	0	
1141	Premium Pay								
1143	Allowances	576	576	288	50.0%	576	<b>576</b>	0	
1152	Terminal Pay								
1210	Retirement	141,264	153,074	91,545	59.8%	142,733	<b>142,314</b>	-10,760	
1220	OASHDI	41,614	48,365	22,210	45.9%	45,557	<b>48,122</b>	-243	
1230	Group Insurance	200,114	225,019	98,817	43.9%	189,861	<b>168,563</b>	-56,456	
1230-2	Dental	12,798	13,628	6,399	47.0%	12,798	<b>12,798</b>	-830	
1230-3	Life	106	112	52	46.4%	105	<b>106</b>	-6	
1230-4	Vision	1,130	98	489	49.5%	956	<b>1,083</b>	985	
1241	Workers' Comp	57,990	49,297	24,649	50.0%	49,297	<b>61,951</b>	12,654	
1251	Unemployment	1,008	1,344	98	7.3%	1,170	<b>1,120</b>	-224	
1880	SAL & EE Benefits Prior Year								
	<b>OBJECT TOTAL</b>	<b>1,036,422</b>	<b>1,123,655</b>	<b>534,590</b>	<b>47.6%</b>	<b>1,039,495</b>	<b>1,065,108</b>	<b>-58,547</b>	
<b>2000's</b>	<b>SERVICES &amp; SUPPLIES</b>								
2005	Advertising & Legal Notices								Base budget is carried as zero growth with increased costs for services & supplies on a few items.
2015	Blueprint/Copying Service	300	300		0.0%		<b>500</b>	200	
2022	Books/Personal Supplies								
2029	Business/Conference Expenses	250	250		0.0%		<b>250</b>	0	
2035	Education/Training Services	4,000	4,000	60	1.5%	100	<b>4,000</b>	0	
2036	Education/Training Supplies								
2038	Employee Recognition								
2039	Transportation			5					
2051	Liability Insurance - District Wide								
2061	Memberships	300	300	145	48.3%	300	<b>300</b>	0	
2076	Office Supplies	500	500	95	19.1%	250	<b>500</b>	0	
2081	Postage								
2085	Printing Services								
2103	Agricultural/Horticultural Services	180,000	200,000	166,130	83.1%	205,000	<b>211,000</b>	11,000	
2104	Agricultural/Horticultural Supplies	20,000	20,000		0.0%	5,000	<b>20,000</b>	0	
2111	Building Maintenance Service	65,000	50,000	3,719	7.4%	10,000	<b>42,665</b>	-7,335	
2112	Building/Carpentry Supplies	15,000	15,000	644	4.3%	3,000	<b>15,000</b>	0	
2122	Chemical Supplies							0	
2131	Electrical Services	9,000	9,000	655	7.3%	655	<b>9,000</b>	0	
2132	Electrical Supplies	11,000	11,000	3,512	31.9%	7,000	<b>11,000</b>	0	
2141	Land Improvement Services	25,000	25,000	17,950	71.8%	25,000	<b>25,000</b>	0	
2142	Land Improvement Supplies	30,000	30,000	31,945	106.5%	37,000	<b>30,000</b>	0	
2151	Mech System Maintenance Svs	40,000	55,000	19,865	36.1%	39,000	<b>55,000</b>	0	
2152	Mech System Maintenance Sup	18,000	18,000	9,786	54.4%	14,500	<b>18,000</b>	0	
2162	Painting Supplies	4,000	4,000	2,682	67.0%	3,500	<b>4,000</b>	0	



CARMICHAEL RECREATION & PARK DISTRICT  
 RECOMMENDED BUDGET  
 FY2025-2026

Maintenance

3/20/2025

ACCT NO	ACCT TITLE	RECND 2024-25	ADOPTED 2024-25	MID YR 2024-25	MID YR %	EST YE 2024-25	RECND 2025-26	2024-25 vs 2025-26	NEW NOTES/COMENTS FY2025-26
2911	Systems Development Services								
2919	GS Contract Services								
2921	GS Printing Services								
2983	Surplus Property ACP								
	OBJECT TOTAL	1,284,261	1,292,153	684,802	53.0%	1,152,319	1,343,296	51,143	
<b>4000's</b>	<b>FIXED ASSETS</b>								
4201	Structures & Improvements								
4202	Improvements Other than Buildings								
	OBJECT TOTAL								
4301	Equipment - Prop	105,000	105,000	100,238	95.5%	100,238		-105,000	
	OBJECT TOTAL	105,000	105,000	100,238	95.5%	100,238	0	-105,000	
<b>7901</b>	<b>Appropriation for Contingencies</b>								
	OBJECT TOTAL								
	<b>BUDGET UNIT TOTAL</b>	<b>2,425,683</b>	<b>2,520,808</b>	<b>1,319,630</b>	<b>52.3%</b>	<b>2,292,052</b>	<b>2,408,404</b>	<b>-112,404</b>	