

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

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

REVENUES - FUND 337A

8/6/2025

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
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	6,514,557	7,324,338	2,983,789	40.74%	6,771,628	6,754,431	-569,908	Revenues and Fund Bal CO
		6,514,557	7,324,337			5,869,372	6,578,886	-745,451	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	
1000's	SALARIES & EE BENEFITS:								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	1,670,833	-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	342,672	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	61,560	6,560	" " "
1124	S & W - Board Members	-	-	-					
1130	Overtime	1,000	1,000	-	0.00%	584	1,000	0	Estimated; Non-exempt mandatory
1141	Premium Pay	-	-	-					
1143	Allowances	10,326	10,326	5,802	56.19%	10,656	11,328	1,002	Mileage; DA allow; Ins Subsidy - waive health coverage
1152	Terminal Pay	58,640	56,973	4,448	7.81%	49,435	0	-56,973	Staff turnover in FY2024-25
1210	Retirement	507,263	522,965	273,245	52.25%	492,179	467,132	-55,833	FY2025-26 Actual SCERS Rates
1220	OASHDI	154,173	164,449	77,932	47.39%	157,075	158,685	-5,764	7.65% of Gross Salaries
1230	Group Insurance	556,017	552,508	233,854	42.33%	471,756	419,059	-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	32,706	-949	Based on current census
1230-3	Life	310	314	150	47.61%	311	309	-5	" "
1230-4	Vision	2,770	1,628	1,195	73.40%	2,383	2,565	937	" "
1241	Workers' Comp	69,595	60,119	30,059	50.00%	60,119	80,842	20,723	Based on FY2024-25 Rates +; Re evaluate at FYE
1251	Unemployment	8,325	8,995	1,822	20.25%	7,123	7,056	-1,939	Based on 2025 Rate 1.6%
1880	SAL & EE Benefits Prior Year								
	OBJECT TOTAL	3,391,367	3,510,770	1,652,851	47.08%	3,277,916	3,255,747	-255,023	Represents a reduction in costs for FY2025-26.
2000's	SERVICES & SUPPLIES								View Division Notes also for Trend + inc costs
2005	Advertising & Legal Notices	31,000	31,000	13,110	42.29%	31,984	13,150	-17,850	Represents reduction for going digital for one Activity Guide (Fall/Winter)
2015	Blueprint/Copying Service	300	300	-	0.00%	0	500	200	Represents an increase cost for FY2025-26
2022	Books/Personal Supplies	-	-	-		0	0	0	
2029	Business/Conference Expenses	4,250	4,250	-	0.00%	2,475	4,250	0	
2035	Education/Training Services	6,000	6,000	75	1.25%	1,100	6,000	0	
2036	Education/Training Supplies	-	-	-		0	0	0	
2038	Employee Recognition	650	650	-	0.00%	0	0	-650	Opportunity for partial funding through a sponsor
2039	Transportation	2,600	2,600	542	20.86%	1,400	1,700	-900	Trend
2051	Liability Insurance - District Wide	254,041	281,913	281,913	100.00%	281,913	290,000	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	8,955	140	Trend + new membership
2076	Office Supplies	6,500	6,000	1,887	31.45%	4,550	5,000	-1,000	Trend
2081	Postage	14,300	14,400	6,290	43.68%	14,400	2,500	-11,900	Represents reduction for going digital for one Activity Guide (Fall/Winter)
2085	Printing Services	200	200	-	0.00%	0	200	0	
2103	Agricultural/Horticultural Services	180,000	200,000	166,130	83.07%	205,000	211,000	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	20,000	0	
2111	Building Maintenance Service	65,000	50,000	3,719	7.44%	10,000	42,665	-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	15,000	0	
2122	Chemical Supplies	-	-	-		0	0	0	
2131	Electrical Services	9,000	9,000	655	7.28%	655	9,000	0	
2132	Electrical Supplies	11,000	11,000	3,512	31.92%	7,000	11,000	0	
2141	Land Improvement Services	25,000	25,000	17,950	71.80%	25,000	25,000	0	
2142	Land Improvement Supplies	30,000	30,000	31,945	106.48%	37,000	30,000	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 MID YR %	REC MND	2024-25 vs	NOTES/COMMENTS DURING BUDGET PREPARATION	
		2024-25	2024-25	2024-25		2025-26	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.
4000's	FIXED ASSETS								
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	
7901	Appropriation for Contingencies	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	
	BUDGET UNIT TOTAL	6,514,557	7,324,337	3,310,462	45.20%	5,869,372	6,578,886	(745,451)	\$55,000 was transferred to Unrestricted Reserves in FY2024-25

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

Administration

8/6/2025

ACCT NO	ACCT TITLE	REC MND	ADOPTED	MID YR		EST YE	REC MND	2024-25 vs	NEW NOTES/COMENTS FY2025-26
		2024-25	2024-25	2024-25	MID YR %	2024-25	2025-26	2025-26	
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	
4000's	FIXED ASSETS								
4201	Structures & Improvements	70,000	88,215	18,253	20.7%	18,253	29,455	-58,760	See CIP List
4202	Improvements Other than Buildings	139,709	746,146	189,863	25.4%	275,116	421,030	-325,116	" "
	OBJECT TOTAL	209,709	834,361	208,116	24.9%	293,369	450,485	-383,876	
4301	Equipment - Prop								
	OBJECT TOTAL								
7901	Appropriation for Contingencies	500,000	500,000	-	0.0%	0	500,000	0	
	OBJECT TOTAL	500,000	500,000	-	0.0%	0	500,000	0	
	BUDGET UNIT TOTAL	2,218,371	2,882,647	1,138,863	39.5%	1,800,286	2,281,966	-600,681	

CARMICHAEL RECREATION & PARK DISTRICT
 RECOMMENDED BUDGET
 FY2025-2026

Recreation

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/COMMENTS - FY2025-26
	BUDGET UNIT TOTAL	1,870,501	1,927,301	851,968	44.21%	1,777,033	1,888,516	-38,785	

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

Maintenance

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	
1000's	SALARIES & EE BENEFITS:									
1110	S & W - Regular F/T & PT	579,322	618,874	286,288	46.3%	583,382	614,870	-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 S & W - Custodial Assistants S & W - Temp P/T Building Monitors		12,768	3,755	29.4%	12,560	13,104	336		
1124	S & W - Board Members									
1130	Overtime	500	500		0.0%	500	500	0		
1141	Premium Pay									
1143	Allowances	576	576	288	50.0%	576	576	0		
1152	Terminal Pay									
1210	Retirement	141,264	153,074	91,545	59.8%	142,733	142,314	-10,760		
1220	OASHDI	41,614	48,365	22,210	45.9%	45,557	48,122	-243		
1230	Group Insurance	200,114	225,019	98,817	43.9%	189,861	168,563	-56,456		
1230-2	Dental	12,798	13,628	6,399	47.0%	12,798	12,798	-830		
1230-3	Life	106	112	52	46.4%	105	106	-6		
1230-4	Vision	1,130	98	489	499.5%	956	1,083	985		
1241	Workers' Comp	57,990	49,297	24,649	50.0%	49,297	61,951	12,654		
1251	Unemployment	1,008	1,344	98	7.3%	1,170	1,120	-224		
1880	SAL & EE Benefits Prior Year									
	OBJECT TOTAL	1,036,422	1,123,655	534,590	47.6%	1,039,495	1,065,108	-58,547		
2000's	SERVICES & SUPPLIES									
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%		500	200		
2022	Books/Personal Supplies									
2029	Business/Conference Expenses	250	250		0.0%		250	0		
2035	Education/Training Services	4,000	4,000	60	1.5%	100	4,000	0		
2036	Education/Training Supplies									
2038	Employee Recognition									
2039	Transportation			5						
2051	Liability Insurance - District Wide									
2061	Memberships	300	300	145	48.3%	300	300	0		
2076	Office Supplies	500	500	95	19.1%	250	500	0		
2081	Postage									
2085	Printing Services									
2103	Agricultural/Horticultural Services	180,000	200,000	166,130	83.1%	205,000	211,000	11,000		
2104	Agricultural/Horticultural Supplies	20,000	20,000		0.0%	5,000	20,000	0		
2111	Building Maintenance Service	65,000	50,000	3,719	7.4%	10,000	42,665	-7,335		
2112	Building/Carpentry Supplies	15,000	15,000	644	4.3%	3,000	15,000	0		
2122	Chemical Supplies							0		
2131	Electrical Services	9,000	9,000	655	7.3%	655	9,000	0		
2132	Electrical Supplies	11,000	11,000	3,512	31.9%	7,000	11,000	0		
2141	Land Improvement Services	25,000	25,000	17,950	71.8%	25,000	25,000	0		
2142	Land Improvement Supplies	30,000	30,000	31,945	106.5%	37,000	30,000	0		
2151	Mech System Maintenance Svs	40,000	55,000	19,865	36.1%	39,000	55,000	0		
2152	Mech System Maintenance Sup	18,000	18,000	9,786	54.4%	14,500	18,000	0		

**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
2899	Other Operating Services PBID	500	500		0.0%		500	0	
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	
4000's	FIXED ASSETS								
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	
7901	Appropriation for Contingencies								
	OBJECT TOTAL								
	BUDGET UNIT TOTAL	2,425,683	2,520,808	1,319,630	52.3%	2,292,052	2,408,404	-112,404	

**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 EST YE	2022-23 ACT YE	2023-24 RECMD	2023-24 ADOPTED	2023-24 EST YE	2023-24 ACT YE	2024-25 RECND	2024-25 ADOPTED	2024-25 ACT YE	2024-25 ACT YE	2025-26 RECND	2025-26 ADOP TED	2025-26 RECND VS ADOPTED	NOTES/COMMENTS
EXPENDITURES															
2000's	SERVICES & SUPPLIES														
20259100	Other Professional Svcs -9337400	-	-	60,000	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												
	OBJECT TOTAL	-	263,099	60,000	60,000	290,000	234,957	-	-	-	-	-	-	-	
4000's	FIXED ASSETS														
42420100	Structures and Buildings - 9337400	-	-	1,126,000	983,000	766,000	90,470	217,000	892,530	216,149		679,487		(213,043)	SEE CIP LIST
	Taxable 9337500	-	-	2,237,000	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	-	-	4,218,924	4,345,428	216,000	-	4,129,428	4,468,932	563,406		3,832,520		(636,412)	" "
	Taxable 9337500	-	-	2,233,293	2,300,789	160,000	-	2,140,789	2,317,285	160,307		1,675,663		(641,622)	" "
	OBJECT TOTAL	-	-	9,815,217	9,815,217	1,575,112	513,051	8,240,105	9,442,166	1,226,829	-	7,664,122	-	(1,778,044)	
42430100	Equipment - Prop											110,000		110,000	Specialized Mower to be Purchased FY2526
												110,000		110,000	
	EXPENDITURE TOTAL - 9337400		143,838	5,404,924	5,388,428	1,142,000	214,437	4,346,428	5,361,462	669,522		4,622,007		(739,455)	
	Taxable - 9337500		119,261	4,470,293	4,486,789	723,112	533,571	3,893,677	4,080,704	945,086		3,152,115		(928,589)	
			263,099	9,875,217	9,875,217	1,865,112	748,008	8,240,105	9,442,166	1,614,607		7,774,122		(1,668,044)	
REVENUES															
94941000	Interest Income 9337400	8,985	-	35,939	44,924	1,300	(14,482)	83,504	246,877	(33,057)		210,000		163,373	Interest earnings through Pool
	Interest Income 9337500	7,175	-	28,698	35,873	1,300		146,496	163,359	-		179,856		16,863	Interest earnings through Pool
	OBJECT TOTAL	16,160	-	64,637	80,797	2,600	(14,482)	230,000	410,236	(33,057)		389,856		180,236	
98987000	Capital Project Fund - 9337400		9,612,210												
	Taxable - 9337500														
98987001	Premiums on Debt 9337400		445,309												
			#####												
	BUDGET TOTAL	16,160	9,794,420	64,637	80,797	2,600	(14,482)	230,000	410,236	(33,057)		389,856		(20,380)	Combined Interest Earnings
	FUND BALANCE -9337400	5,360,000	5,360,000	5,368,985	5,360,000	5,404,924	5,345,518	4,262,924	5,114,585	4,412,007		4,412,007		(702,579)	FB Carry over from FY2024-25
	FUND BALANCE -9337500	4,434,420	4,434,420	4,441,595	4,434,420	4,470,293	4,434,420	3,747,181	3,917,345	2,972,259		2,972,259		(945,086)	FB Carry over from FY2024-25
	TOTAL PROJECTION	9,810,580	9,794,420	9,875,217	9,875,217	9,875,217	9,779,938	8,240,105	9,031,930	7,384,266		7,384,266		(1,647,663)	

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

La Sierra Fields	2,157,967.50
Escalation	107,898.38
Soft Costs	647,390.25
Project Management	102,249.00
Construction Contingency	107,898.38
Project Budget	3,123,403.50

Cardinal Oaks	1,404,330.00
Escalation	70,216.50
Soft Costs	421,299.00
Project Management	54,257.81
Construction Contingency	70,216.50
Project Budget	2,020,319.81

HVAC Ph I - IV minus Room 430 & 825

La Sierra Canopies/Roofs	1,091,661.90
Escalation	50,807.40
Soft Costs	304,844.40
Project Management	49,338.78
Construction Contingency	50,807.40
Project Budget	1,547,459.88

Glancy Oaks	374,000.00
Escalation	18,700.00
Soft Costs	112,200.00
Project Management	14,105.85
Construction Contingency	18,700.00
Project Budget	537,705.85

Carmicheal Park	1,422,532.71
Escalation	71,126.64
Soft Costs	426,759.81
Project Management	51,938.44
Construction Contingency	71,126.64
Project Budget	2,043,484.23

Program Contingency	522,046.73
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GRAND TOTAL	9,794,420.00
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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 RECMND	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	225,567	225,567	268,000	268,000	202,533	(65,467)	Added \$43287 7.30.25 No Principal Pmt due until 8/1/2044
30323000	Bond/Loan Redemption - 9337200	-	-	-	-	-	-	-	-	-	
	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)	
REVENUES											
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	
	OBJECT TOTAL	-	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	
	OBJECT TOTAL	-	-	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
EXPENDITURES										
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)	
	EXPENDITURE TOTAL		1,027,794	212,639	212,639	1,823,524	925,563	1,115,417	(708,106)	
REVENUES										
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	-	-	-	-	-	-	-	
	REVENUE TOTAL		941,475	869,048	980,359	969,486	815,617	835,884	(133,601)	
	FUND BALANCE	86,319	86,319	86,319	86,319	824,038	824,038	279,533	(544,505)	
	TOTAL PROJECTION	86,319	1,027,794	955,367	854,039	1,793,523	1,639,655	1,115,417	(678,106)	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
EXPENDITURES					
2000's	SERVICES & SUPPLIES				
20271000	Bond Issuance Costs	272,337	-	(272,337)	Cost of Issuance
	OBJECT TOTAL	272,337	-	(272,337)	
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
	OBJECT TOTAL	-	12,200,000	12,200,000	
	EXPENDITURE TOTAL	272,337	12,200,000	11,927,663	
REVENUES					
94941000	Interest Income 9337400	-	-	-	Interest earnings
	OBJECT TOTAL	-	-		
98987000	Capital Project Fund	11,722,569	-	(11,722,569)	
98987001	Premiums on Debt	749,768	-	(749,768)	
	REVENUE TOTAL	12,472,337	-	(12,472,337)	
	FUND BALANCE	12,200,000	12,200,000	-	FB Carry over from FY2024-254

Projected Remaining Projects Stacked for Economy of Scale

Series 2025 - \$12,179,579.01

La Sierra – \$4,884,391.92

- Accessible improvements to asphalt & paving of parking lots
- Additional accessible & safety improvements per CASP report - Phase I

Carmichael - \$6,156,356.65

- Accessible & safety improvements to paving - Phase III
- Demolition & grading
- Accessible & safety improvements to parking lots, drive aisles, walkways - Phase IV

Jan Park - \$503,455.18

- Additional playground equipment
- Accessible & safety improvements to existing walkways
- Site furnishings and accessible park accessories

O'Donnell Heritage – \$425,840.69

- Demolition and grading
- Addition of an accessible concrete walkway around park
- Site furnishings and accessible park accessories

Series III - \$6,868,659.31 (2.8 M will be available after this issuance)

La Sierra - \$2,336,174.91

- HVAC upgrades - Phase V
- Accessible & safety improvements per CASP report - Phase II
- HVAC unit upgrades (TBD)

Carmichael – \$544,875.19

- Vet's Hall ADA improvements

Bird Track - \$444,214.48

- Demolition & grading of existing play area
- New playground + rubberized surface
- Accessible & safety improvements per CASP report

Del Campo - \$1,447,313.98

- Soccer Field turf repair
- Creek Bridge
- Demolition and grading
- Accessible & safety improvements for asphalt for 2 parking lots
- New Restroom serving the soccer field
- Additional accessible & safety improvements per CASP report

Sutter Jensen - \$1,009,416.35

- DG Community Center Garden pathways and accessible & safety improvements for asphalt parking lot
- Demo and grading
- Additional accessible & safety improvements per CASP report

Patriots - \$994,377.82

- Demo & grading
- New playground + rubberized surface
- Accessible & safety improvements to walkways
- Pedestrian security lighting
- Site furnishings and accessible park accessories

**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
EXPENDITURES					
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		
	EXPENDITURE TOTAL	-	611,222		
REVENUES					
91910100	Property Tax Current Secured	-	133,791		\$19/PER 100k AV (COMMITMENT)
91910300	Property Tax Supplemental	-	-		
91910600	Property Tax Unitary	-	-		
		-	133,791		
94941000	Interest Income	-	-		INTEREST EARNINGS THRU POOL
94941011	Miscellaneous Income	-	-		
		-	-		
95952200	Homeowners PT Relief	-	-		
		-	-		
98987000	Issuance of Debt	477,431	-		CAPITALIZED INTEREST
	OBJECT TOTAL	477,431	-		
	REVENUE TOTAL	477,431	133,791		
	FUND BALANCE	477,431	-		