

**CARMICHAEL RECREATION & PARK DISTRICT
PROPOSED BUDGET
GENERAL FUND - FUND 337A
FOR FY2026-2027**

CRPD 337A General Operations Fund - At A Glance Report

	Actual YE 2024-2025	ADOPTED 2025-26	Projected End 25-26	26-27 Proposed
Total Operational Revenues	\$ 5,882,252.46	\$ 5,907,175.00	\$ 5,694,839.08	\$ 5,942,412.60
Total Operational Expenses	\$ 5,946,620.70	\$ 6,578,885.80	\$ 6,226,542.99	\$ 6,427,529.99
Less Contingency (Emergencies)	\$ -	\$ (500,000.00)	\$ (500,000.00)	\$ (500,000.00)
Net Gains / Losses	\$ (64,368.24)	\$ (171,710.80)	\$ (31,703.91)	\$ 14,882.61
Fund Balance (Rainy Day), This is the start of the Fiscal Year	\$ 846,080.00	\$ 902,255.83	\$ 726,711.00	\$ 695,007.09

**CARMICHAEL RECREATION & PARK DISTRICT
PROPOSED Budget
FY2026-2027**

REVENUES - FUND 337A

ACCT NO	ACCT TITLE	Actual Year-end 2024-2025	ADOPTED 2025-2026	Projected End 2025-2026	Proposed 2026 2027	Source	Notes
91910100	Property Taxes- Current/Secured	\$ 2,560,683.28	\$ 2,632,530.00	\$ 2,594,634.20	\$ 2,711,505.90	Existing Properties	3% increase
91910200	Property Taxes - Current/Unsecured	\$ 95,830.14	\$ 95,000.00	\$ 102,082.52	\$ 94,000.00	New Sales	
91910300	Supplemental PT - Current	\$ 56,285.32	\$ 60,000.00	57000	\$ 60,000.00	Add-ons/Partial Year	
91910400	Augmentation Fund (TEETER)	\$ 22,875.27	\$ 22,875.00	25266.95	\$ 25,000.00	True-Up By County	
91910500	Property Tax - Supplemental/Delinquent	\$ 4,939.70	\$ 4,940.00	4940	\$ 4,900.00		
91910600	Property Tax Unitary	\$ 27,650.26	\$ 25,000.00	25000	\$ 25,000.00		
91912000	Property Tax Redemption	\$ 317.61	\$ 100.00	100	\$ 100.00		
91913000	Prop Tax PR - Unsecured	\$ 1,348.18	\$ 900.00	900	\$ 640.00		
91914000	Property Tax - Penalties	\$ 562.17	\$ 500.00	500	\$ 500.00		
91919900	Property Tax - Other	\$ -	\$ -	-	\$ -		
	OBJECT TOTAL	\$ 2,770,491.93	\$ 2,841,845.00	\$ 2,810,423.67	\$ 2,921,645.90		
94941000	Interest Income	\$ (17,652.91)	\$ 2,500.00	\$ 50.00	\$ 25.00	Bank Interest and County Payments	
94942900	Building Rental - Other						
	LS Tenants	\$ 1,333,573.16	\$ 1,382,100.00	\$ 1,382,902.46	\$ 1,421,726.70	CMP, Chautauqua, etc	Includes 3% escalator in 2027
	LS Building Rentals	\$ 193,178.39	\$ 185,000.00	\$ 170,000.00	\$ 185,000.00	LSCC Facilities Only	Trend
	District Wide Rentals	\$ 125,269.19	\$ 120,000.00	\$ 116,000.00	\$ 120,000.00	CP & Garfield House	Trend
	TOTAL BUILDING RENTAL - OTHER	\$ 1,652,020.74	\$ 1,687,100.00	\$ 1,668,952.46	\$ 1,726,726.70		
94943900	Ground Leases (Cell Tower)	\$ 5,967.25	\$ 6,500.00	\$ 6,500.00	\$ 6,500.00	Tower by KHO	
94944400	Food Service Concessions	\$ -	\$ -	\$ -	\$ -	not currently in use	
	OBJECT TOTAL	\$ 1,640,335.08	\$ 1,696,100.00	\$ 1,675,452.46	\$ 1,733,226.70		
95952200	Homeowner Property Tax Relief	\$ 17,170.81	\$ 17,700.00	\$ 17,700.00	\$ 17,700.00	County generated	Trends
95953100	Aid from Other Local Government Agencies	\$ 563,509.55	\$ 151,030.00	\$ 7,000.00	\$ 130,000.00	Quimby, Park Dedication, Other District Payments	088F & 337I for (\$105K DC Bridge and CP Lights) + (\$25K Gym floors)
95959503	ARPA -SLFRF Revenue	\$ -	\$ 325,000.00	\$ 325,000.00	\$ 325,000.00	ARPA 2021 Funds	Must spend by 12/26
	OBJECT TOTAL	\$ 580,680.36	\$ 493,730.00	\$ 349,000.00	\$ 472,700.00		
96964600	Recreation Service Charges	\$ 707,445.58	\$ 715,000.00	\$ 706,960.00	\$ 725,840.00	Programs (sports, KHO, etc), Event Revenue, and Scholarships	includes Scholarships, \$35,840 in program revenue \$30K moved to 97973000
	OBJECT TOTAL	\$ 710,891.41	\$ 715,000.00	\$ 707,267.70	\$ 725,840.00		
97973000	Donations & Contributions	\$ 43,846.14	\$ 150,000.00	\$ 52,695.25	\$ 52,000.00	Event/District Sponsorships, Cost Plus, and CPF Contributions not related to Scholarships	Sponsorships & CPF Contributions are now here
97974000	Insurance Proceeds	\$ 135,644.01	\$ 10,000.00	85000		Only if there is expected insurance claims	
97979000	Other Revenue	\$ 363.53	\$ 500.00	15000	\$ 37,000.00	CC Charges collected & misc Equipment Sales	CC Surcharges & \$20K Van
	OBJECT TOTAL	\$ 179,853.68	\$ 160,500.00	\$ 152,695.25	\$ 89,000.00		
	BUDGET REVENUE TOTAL	\$ 5,882,252.46	\$ 5,907,175.00	\$ 5,694,839.08	\$ 5,942,412.60		
	FUND BALANCE	\$ 846,080.00	\$ 902,255.83	\$ 726,711.00	\$ 726,711.00		
	TRNSFR TO/FRM REST RESERVE -EQUIP	\$ -	\$ (55,000.00)	\$ 0	\$ -		
	TOTAL PROJECTION	\$ 6,728,332.46	\$ 6,754,430.83	\$ 6,421,550.08	\$ 6,669,123.60		

CARMICHAEL RECREATION & PARK DISTRICT
PROPOSED BUDGET
FY2026 - 2027
EXPENDITURES - FUND 337A

ACCT NO	ACCT TITLE	Actual YE 2024-2025	ADOPTED 2025-26	Mid Year 2025-26	Projected End 25-26	26-27 Proposed	Source	Notes
1000's	SALARIES & EE BENEFITS:							
1110	S & W - Regular F/T	\$ 1,633,404.48	\$ 1,670,832.96	\$ 773,884.38	\$ 1,569,445.78	\$ 1,614,101.46	All FT and RPT	
1122	S & W - Temp P/T (Seasonal)	\$ 285,367.94	\$ 342,672.10	\$ 138,782.95	\$ 292,204.80	\$ 353,762.00	Seasonal RL & Instructors	
	S & W - Temp P/T Building Monitors	\$ 52,520.34	\$ 61,560.00	\$ 23,444.79	\$ 55,000.00	\$ 54,307.00	Building Monitors	
1130	Overtime	\$ 87.61	\$ 1,000.00	\$ -	\$ 500.00	\$ -	rarely used	
1143	Allowances	\$ 10,458.00	\$ 11,328.00	\$ 4,752.00	\$ 9,792.00	\$ 9,504.00	Mileage stipend, DA stipend	
1152	Terminal Pay	\$ 52,143.48	\$ -	\$ -	\$ 10,000.00	\$ -	Vacation Payout	
1210	Retirement	\$ 531,690.54	\$ 467,131.74	\$ 237,390.74	\$ 474,041.62	\$ 466,291.67	SCERS	
1220	OASHDI aka FICA	\$ 155,748.80	\$ 158,685.21	\$ 72,483.08	\$ 146,864.78	\$ 154,200.32	FICA	
1230	Group Insurance	\$ 468,091.42	\$ 419,059.22	\$ 202,361.43	\$ 409,219.87	\$ 421,135.32	Medical (WHA, Sutter, Kaiser)	
1230-2	Dental	\$ 31,935.75	\$ 32,706.00	\$ 15,582.75	\$ 30,454.50	\$ 27,018.00	Delta Dental	
1230-3	Life & \$10 457 Contribution	\$ 301.76	\$ 309.00	\$ 150.31	\$ 295.70	\$ 1,976.40	VOYA, Nationwide	
1230-4	Vision	\$ 2,410.17	\$ 2,564.92	\$ 1,182.12	\$ 2,335.56	\$ 2,166.96	VSP	
1241	Workers' Comp	\$ 60,119.00	\$ 80,841.65	\$ 50,478.50	\$ 67,154.00	\$ 70,503.16	Determined by CAPRI	\$16788.50/quarter in 20
1251	Unemployment	\$ 6,852.23	\$ 7,056.00	\$ 1,238.36	\$ 3,305.38	\$ 6,720.00	SUI	
	OBJECT TOTAL	\$ 3,291,131.52	\$ 3,255,746.80	\$ 1,528,320.51	\$ 3,070,614.00	\$ 3,189,179.99		
2000's	SERVICES & SUPPLIES							
2005	Advertising & Legal Notices	\$ 25,393.41	\$ 13,150.00	\$ 6,413.73	\$ 12,150.00	\$ 12,500.00	Mostly Newspapers, Signs, Facebook	Carmichael Times
2015	Blueprint/Copying Service	\$ 95.82	\$ 500.00	\$ -	\$ 500.00	\$ 250.00	Large blueprints copies & scans	
2029	Business/Conference Expenses	\$ 2,505.00	\$ 4,250.00	\$ -	\$ -	\$ 1,500.00	Travel & Registration for conferences	
2035	Education/Training Services	\$ 1,194.95	\$ 6,000.00	\$ 1,360.00	\$ 5,000.00	\$ 3,500.00	Training classes both in-person and online	Pesticides, CPR
2036	Education/Training Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	not in use	
2038	Employee Recognition	\$ -	\$ -	\$ -	\$ -	\$ -	not in use	
2039	Transportation	\$ 1,336.38	\$ 1,700.00	\$ 620.54	\$ 1,600.00	\$ 1,700.00	Mileage and Parking	
2051	Liability Insurance - District Wide	\$ 281,913.00	\$ 290,000.00	\$ 276,087.00	\$ 276,087.00	\$ 290,000.00	CAPRI	
2061	Memberships	\$ 8,268.00	\$ 8,955.00	\$ 6,450.00	\$ 8,455.00	\$ 8,500.00	CPRS, Chamber, Kiwanis, NRPA, CSDA, SHRM, etc	
2076	Office Supplies	\$ 5,093.68	\$ 5,000.00	\$ 1,933.09	\$ 4,250.00	\$ 4,500.00	Supplies for the offices	
2081	Postage	\$ 12,773.28	\$ 2,500.00	\$ 157.90	\$ 750.00	\$ 1,000.00	USPS (offices and activity guide)	
2085	Printing Services	\$ -	\$ 200.00	\$ -	\$ 200.00	\$ 100.00	Postcards (used to have Activity Guide)	
2103	Agricultural/Horticultural Services	\$ 231,727.50	\$ 211,000.00	\$ 176,773.75	\$ 256,000.00	\$ 210,000.00	Goats, tree work, contracted landscaping	No Goats 2026-27
2104	Agricultural/Horticultural Supplies	\$ 2,270.32	\$ 20,000.00	\$ 14.83	\$ 7,000.00	\$ 7,500.00	Tools used in trees/landscaping	
2111	Building Maintenance Service	\$ 10,735.92	\$ 42,665.00	\$ 766.67	\$ 20,000.00	\$ 35,000.00	Floors, windows, countertops, restroom fixtures	Includes Gym floor
2112	Building/Carpentry Supplies	\$ 2,300.48	\$ 15,000.00	\$ 1,220.91	\$ 8,000.00	\$ 8,000.00	Supplies for above	
2131	Electrical Services	\$ 665.00	\$ 9,000.00	\$ -	\$ 3,000.00	\$ 4,500.00	External contracting	
2132	Electrical Supplies	\$ 6,242.49	\$ 11,000.00	\$ 662.47	\$ 6,500.00	\$ 6,500.00	outlets, wiring, bulbs, etc	
2141	Land Improvement Services	\$ 33,568.95	\$ 25,000.00	\$ 3,930.00	\$ 35,000.00	\$ 35,000.00	Contractors like Hasties	
2142	Land Improvement Supplies	\$ 38,487.94	\$ 30,000.00	\$ 11,551.90	\$ 30,000.00	\$ 35,000.00	Bark, water fountain repairs, playgrounds	
2151	Mech System Maintenance Svcs	\$ 55,591.99	\$ 55,000.00	\$ 30,168.92	\$ 55,000.00	\$ 60,000.00	HVAC, Ice Machine services	
2152	Mech System Maintenance Sup	\$ 15,622.73	\$ 18,000.00	\$ 4,828.09	\$ 16,000.00	\$ 15,000.00	Supplies for HVAC, filters, etc	
2162	Painting Supplies	\$ 3,138.63	\$ 4,000.00	\$ 602.94	\$ 3,000.00	\$ 4,000.00	Brushes, paint, etc	
2167	Plumbing Services	\$ 16,714.59	\$ 18,000.00	\$ 8,496.63	\$ 18,000.00	\$ 18,000.00	Rapid Rooter, external plumbers	
2168	Plumbing Supplies	\$ 17,410.42	\$ 20,000.00	\$ 3,416.13	\$ 10,000.00	\$ 10,000.00	pipes, sprinkler parts, etc	
2185	Permit Charges	\$ 2,478.72	\$ 3,000.00	\$ 2,441.14	\$ 4,000.00	\$ 3,000.00	JSH Kitchen, woodchipper	
2191	Electricity - District Wide	\$ 53,280.02	\$ 43,200.00	\$ 14,633.47	\$ 160,037.81	\$ 55,000.00	SMUD	
	LS - Electricity	\$ 109,517.18	\$ 140,250.00	\$ 69,686.47	\$ -	\$ 125,000.00		
2192	Natural Gas/LPG - District Wide	\$ 7,849.26	\$ 7,965.00	\$ (121.90)	\$ 122,000.00	\$ 8,000.00	PG&E	

	LS - Natural Gas/LPB	\$	114,015.58	\$	126,400.00	\$	15,719.97	\$	115,000.00		
2193	Refuse Collection/Disposal Service	\$	40,343.96	\$	44,075.00	\$	18,945.16	\$	55,058.25	Republic Services, Rocket Restrooms	
	LS - Refuse	\$	27,497.41	\$	32,565.00	\$	10,089.91	\$	30,000.00		
2195	Sewage Disposal Service	\$	4,286.85	\$	4,745.00	\$	1,555.86	\$	25,000.00	Sac County Utilites	
	LS - Sewer	\$	20,861.17	\$	19,600.00	\$	7,679.44	\$	21,000.00		
2197	Telephone Service	\$	68,540.64	\$	50,200.00	\$	34,718.92	\$	68,175.44	T-Mobile, Comcast, AllStream, MO Teams	
2198	Water	\$	312,311.29	\$	285,200.00	\$	174,176.66	\$	310,000.00	Carmichael Water District, CH, & Fair Oaks	
2205	Auto Maintenance Services	\$	5,425.77	\$	18,000.00	\$	18,841.09	\$	40,000.00	Truck and Van Repairs, Mowers	
2206	Auto Maintenance Supplies	\$	13,993.32	\$	10,500.00	\$	13,130.31	\$	20,500.00	Supplies for truck repairs	
2226	Expendable Tools/Inst Supplies	\$	3,435.82	\$	10,000.00	\$	5,464.66	\$	11,000.00	General tools (nails, screws, wrenches, saws, etc).	
2231	Fire Services	\$	4,432.42	\$	5,000.00	\$	1,746.00	\$	6,000.00	Fire Extinguishers	
2232	Fire Supplies	\$	-	\$	2,000.00	\$	100.42	\$	500.00	Replacements	
2236	Fuel/Lubricants	\$	25,770.36	\$	25,500.00	\$	10,698.80	\$	25,600.00	Gas & Oil, Chevron, Ramos Oil (diesel)	
2261	Office Equip Maintenance Svcs	\$	17,778.20	\$	14,500.00	\$	6,975.56	\$	14,600.00	CA Computer Services	
2262	Office Equip Maintenance Sup	\$	9,968.82	\$	7,650.00	\$	1,499.56	\$	5,800.00	Laptops, Monitors, Keyboards, Chairs	
2275	Rent/Lease Equipment	\$	17,527.60	\$	16,000.00	\$	2,286.62	\$	12,000.00	Xerox machines, Event Rentals	
2314	Clothing/Personal Supplies	\$	14,972.86	\$	14,300.00	\$	3,382.91	\$	14,950.00	FT & RPT Apparel	
2321	Custodial Services	\$	111,066.20	\$	123,000.00	\$	50,129.59	\$	123,000.00	Tee Janitorial (contracted)	
2322	Custodial Supplies	\$	14,039.76	\$	28,000.00	\$	7,588.09	\$	20,000.00	Bathroom, cleaning supplies, Hillyard	
2332	Food/Catering Supplies	\$	2,324.32	\$	1,625.00	\$	261.92	\$	1,250.00	Interviews, holiday soiree	
2443	Medical Service	\$	4,892.31	\$	4,178.00	\$	1,581.90	\$	3,430.00	Drug testing, pre-employment physicals, Cintas	
2444	Medical Supply	\$	8,680.89	\$	10,500.00	\$	-	\$	4,000.00	First Aid kits, PPE	
2505	Accounting/Financial Services	\$	22,203.52	\$	50,000.00	\$	10,524.50	\$	40,000.00	Audit Costs, some County services	
2507	Assessor's Collection Services	\$	42,162.40	\$	42,102.00	\$	-	\$	49,668.00	charges for assessing real property	
2541	Personnel Services	\$	2,943.88	\$	2,250.00	\$	536.00	\$	1,750.00	Livescan, Fingerprinting	
2571	Security Services	\$	81,165.70	\$	86,000.00	\$	37,394.88	\$	86,000.00	Park & Event Security	
2591	Other Professional Services	\$	22,963.59	\$	-	\$	-	\$	40,000.00	Professional Contracting (ex: Feasibility Studies)	
2811	Data Processing Services	\$	9,565.98	\$	3,200.00	\$	4,728.00	\$	5,000.00	Productive Parks, CivicRec, RecPro	
2812	Computer Software/Licensing	\$	47,641.34	\$	38,228.00	\$	34,455.78	\$	48,000.00	Server backup, Adobe, Security certification, BambooHR, W2Work, Monday	
2813	Sales Tax Adjustment-Board of Eq	\$	-	\$	-	\$	-	\$	-	not currently in use	
2851	Recreation Services	\$	130,256.34	\$	178,000.00	\$	38,158.64	\$	134,449.04	Events, program costs, contract instructors, sports officiating, STEM \$10K	
2852	Recreation Supplies	\$	51,970.20	\$	60,000.00	\$	17,444.21	\$	45,325.08	Supplies for KHO, Sports, Events, Summer Camp apparel	
2898	Other Operating Supplies	\$	6.74	\$	450.00	\$	-	\$	-	rarely used	
2899	Other Operating Services	\$	25,244.35	\$	10,500.00	\$	10,558.09	\$	48,292.91	Property Taxes, bank fees,	
	PBID	\$	31,879.71	\$	33,000.00	\$	16,367.41	\$	35,000.00	Property Taxes for PBID	
2911	DTECH Labor - AC	\$	4,056.00	\$	4,056.00	\$	8,474.00	\$	8,474.00	COMPASS costs	
2983	Surplus Property ACP	\$	889.29	\$	995.00	\$	576.48	\$	576.48	County charges, also purchases from Surplus	
	OBJECT TOTAL	\$	2,261,882.40	\$	2,372,654.00	\$	1,187,886.02	\$	2,330,929.00	\$	2,313,350.00
4000's	FIXED ASSETS										
4201	Structures & Improvements	\$	18,252.50	\$	29,455.00	\$	-	\$	0	\$	50,000.00
4202	Improvements Other than Buildings	\$	275,116.01	\$	421,030.00	\$	-	\$	325,000.00	\$	375,000.00
	OBJECT TOTAL	\$	293,368.51	\$	450,485.00	\$	-	\$	325,000.00	\$	425,000.00
4301	Equipment - Prop	\$	105,000.00	\$	-	\$	-	\$	-	\$	-
	OBJECT TOTAL	\$	105,000.00	\$	-	\$	-	\$	-	\$	-
7901	Appropriation for Contingencies	\$	-	\$	500,000.00	\$	-	\$	500,000.00	\$	500,000.00
	OBJECT TOTAL	\$	-	\$	500,000.00	\$	-	\$	500,000.00	\$	500,000.00
	BUDGET UNIT TOTAL	\$	5,946,620.70	\$	6,578,885.80	\$	2,716,206.75	\$	6,226,542.99	\$	6,427,529.99