

Carmichael

RECREATION AND
PARK DISTRICT

Memo

To: The Advisory Board of Directors
From: Matt Lemcke, Administrative Services Manager
Date: March 19, 2026
Subject: FY 2026 – 2027 Budgets Proposal

Introduction

Each fiscal year in March the District is required to present proposed budgets for the following fiscal year to the Advisory Board. These budgets represent the expected revenues and expenses for the next fiscal year, to be approved by the Advisory Board and then subsequently approved by the County Board of Supervisors.

Discussion

Starting in January of 2026, the Administrative Division reviewed and began work on estimations for the next fiscal year. Through multiple meetings with the other Division Managers and the District Administrator, proposed budgets were developed. The District Operating budget (337A) includes expected revenues from property taxes, District rentals, and recreation services. The expenses are based on review of prior years as well as expected increases in the next fiscal year. The Bond related budgets are based on revenues from property taxes and fixed expenses of interest and principal payments.

On March 5, 2026, the Budget Committee of the Advisory Board met with District leadership to review both the mid-year FY 25-26 budget and the proposals for the FY 26-27 budgets. The Committee received the information and approved proceeding with presenting to the general Board and public at the March 19, 2026, meeting.

The Proposed Budgets include the following Funds:

- 337A – District general operating fund
- 337L – Operating fund for the 2022 GO Bond Series 2023
- 337M & 337N – Debt Service funds for the 2022 GO Bond Series 2023
- 337O – Operating fund for the 2022 GO Bond Series 2025
- 337P – Debt Service fund for the 2022 GO Bond Series 2025

Recommendation:

Staff recommends that the Advisory Board approve the Proposed Fiscal Year 2026-2027 budgets, and request that staff submit the approved budgets to the Board of Supervisors for final County approval.