

**Budget Unit – Budget by Program**

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Department Appropriations by Program</b>						
Carmichael Recreation and Park District	\$4,415,748	\$6,421,144	\$6,686,252	\$7,396,111	\$709,859	10.6%
<b>Total Expenditures / Appropriations</b>	<b>\$4,415,748</b>	<b>\$6,421,144</b>	<b>\$6,686,252</b>	<b>\$7,396,111</b>	<b>\$709,859</b>	<b>10.6%</b>
<b>Total Reimbursements</b>	—	—	—	\$(31,705)	\$(31,705)	—%
<b>Net Financing Uses</b>	<b>\$4,415,748</b>	<b>\$6,421,144</b>	<b>\$6,686,252</b>	<b>\$7,364,406</b>	<b>\$678,154</b>	<b>10.1%</b>
<b>Total Revenue</b>	<b>\$4,302,580</b>	<b>\$5,132,586</b>	<b>\$5,528,664</b>	<b>\$6,189,016</b>	<b>\$660,352</b>	<b>11.9%</b>
<b>Use of Fund Balance</b>	<b>\$113,168</b>	<b>\$1,288,558</b>	<b>\$1,157,588</b>	<b>\$1,175,390</b>	<b>\$17,802</b>	<b>1.5%</b>
Positions	23.0	23.0	22.0	23.5	1.5	6.8%

## Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Salaries & Benefits	\$2,378,917	\$2,795,089	\$2,947,513	\$3,188,932	\$241,419	8.2%
Services & Supplies	\$1,742,860	\$2,171,785	\$2,113,169	\$2,238,379	\$125,210	5.9%
Improvements	\$260,525	\$748,700	\$920,000	\$1,328,400	\$408,400	44.4%
Equipment	\$33,447	\$205,570	\$205,570	\$140,400	\$(65,170)	(31.7)%
Appropriation for Contingencies	—	\$500,000	\$500,000	\$500,000	—	—%
<b>Total Expenditures / Appropriations</b>	<b>\$4,415,748</b>	<b>\$6,421,144</b>	<b>\$6,686,252</b>	<b>\$7,396,111</b>	<b>\$709,859</b>	<b>10.6%</b>
Other Reimbursements	—	—	—	\$(31,705)	\$(31,705)	—%
<b>Total Reimbursements</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>\$(31,705)</b>	<b>\$(31,705)</b>	<b>—%</b>
<b>Net Financing Uses</b>	<b>\$4,415,748</b>	<b>\$6,421,144</b>	<b>\$6,686,252</b>	<b>\$7,364,406</b>	<b>\$678,154</b>	<b>10.1%</b>
<b>Revenue</b>						
Taxes	\$2,407,477	\$2,309,580	\$2,396,049	\$2,473,750	\$77,701	3.2%
Revenue from Use Of Money & Property	\$1,367,228	\$1,312,706	\$1,421,376	\$1,456,327	\$34,951	2.5%
Intergovernmental Revenues	\$51,768	\$140,200	\$182,989	\$541,591	\$358,602	196.0%
Charges for Services	\$455,955	\$724,500	\$724,750	\$724,750	—	—%
Miscellaneous Revenues	\$8,653	\$612,600	\$770,500	\$962,598	\$192,098	24.9%
Other Financing Sources	\$11,500	\$33,000	\$33,000	\$30,000	\$(3,000)	(9.1)%
<b>Total Revenue</b>	<b>\$4,302,580</b>	<b>\$5,132,586</b>	<b>\$5,528,664</b>	<b>\$6,189,016</b>	<b>\$660,352</b>	<b>11.9%</b>
<b>Use of Fund Balance</b>	<b>\$113,168</b>	<b>\$1,288,558</b>	<b>\$1,157,588</b>	<b>\$1,175,390</b>	<b>\$17,802</b>	<b>1.5%</b>
Positions	23.0	23.0	22.0	23.5	1.5	6.8%

## Summary of Changes

The Revised Recommended Budget reflects a \$709,859 (10.6%) increase in total appropriations, a \$31,705 (new) increase in reimbursements, a \$660,352 (11.9%) increase in revenue, and a \$17,802 (1.5%) increase in use of fund balance from the Approved Recommended Budget.

The increase in total appropriations is due to:

- An anticipated increase in negotiated personnel costs.
- An increase in general liability/property insurance, utilities, maintenance and repair of mechanical systems, and a chair and table replacement program at various facilities. Programs and services include:
  - An enhanced turf management program to improve service levels.
  - Added goats/sheep for weed abatement at two additional park sites for a total of three park sites.
  - Funding for financial statement audits for FY 2021-22 and FY 2020-21.

- Increased costs related to credit card transactions and anticipated increased costs for the Carmichael Improvement District levy on the Carmichael Recreation and Park District (CRPD).
- An increase in capital projects including:
  - La Sierra Community Center 800 Wing Restoration and Roof Improvement.
  - Carmichael Park Basketball Courts Improvement and Tennis Courts Improvement.
  - New/replacement amenities at various parks (bleachers, bike racks, drinking fountain(s)).
  - Shade structure(s).
  - Funding for District-wide improvement project cost adjustments due to project cost increases.

The increase in reimbursements is due to the completion and planned completion of several restoration/replacement projects funded through insurance proceeds.

The increase in revenue is due to:

- An anticipated increase in negotiated personnel costs.
- An anticipated increase in property tax revenue based on parcels and assessed value projections and market trends in Carmichael Recreation and Park District tax rate area.
- An anticipated increase in revenue from the facility rental program.
- Additional Quimby/in-lieu and Park Impact Fees that are available to fund capital improvement projects.

Use of Fund Balance reflects a carryover of \$1,175,390 in available balance.

- There are no changes to reserves.

Position counts have increased by 1.5 FTE from the Approved Recommended Budget due to:

- 1.5 FTE recommended net Base increases.

## Budget Unit – Budget by Program

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Department Appropriations by Program</b>						
Carmichael RPD Assessment District	\$123,957	\$403,407	\$241,577	\$279,514	\$37,937	15.7%
<b>Total Expenditures / Appropriations</b>	<b>\$123,957</b>	<b>\$403,407</b>	<b>\$241,577</b>	<b>\$279,514</b>	<b>\$37,937</b>	<b>15.7%</b>
<b>Net Financing Uses</b>	<b>\$123,957</b>	<b>\$403,407</b>	<b>\$241,577</b>	<b>\$279,514</b>	<b>\$37,937</b>	<b>15.7%</b>
<b>Total Revenue</b>	<b>\$2,064</b>	<b>\$2,500</b>	<b>\$500</b>	<b>\$500</b>	<b>—</b>	<b>—%</b>
<b>Use of Fund Balance</b>	<b>\$121,893</b>	<b>\$400,907</b>	<b>\$241,077</b>	<b>\$279,014</b>	<b>\$37,937</b>	<b>15.7%</b>

## Budget Unit – Budget by Object

	FY 2021-2022 Actuals	FY 2021-2022 Adopted Budget	FY 2022-2023 Approved Recommended Budget	FY 2022-2023 Revised Recommended Budget	Changes from Approved Recommended Budget	
					\$	%
<b>Appropriations by Object</b>						
Services & Supplies	\$61,518	\$195,539	\$128,627	\$70,394	\$(58,233)	(45.3)%
Improvements	\$62,439	\$158,540	\$105,000	\$175,000	\$70,000	66.7%
Interfund Charges	—	—	—	\$31,705	\$31,705	—%
Appropriation for Contingencies	—	\$49,328	\$7,950	\$2,415	\$(5,535)	(69.6)%
<b>Total Expenditures / Appropriations</b>	<b>\$123,957</b>	<b>\$403,407</b>	<b>\$241,577</b>	<b>\$279,514</b>	<b>\$37,937</b>	<b>15.7%</b>
<b>Net Financing Uses</b>	<b>\$123,957</b>	<b>\$403,407</b>	<b>\$241,577</b>	<b>\$279,514</b>	<b>\$37,937</b>	<b>15.7%</b>
<b>Revenue</b>						
Revenue from Use Of Money & Property	\$2,064	\$2,500	\$500	\$500	—	—%
<b>Total Revenue</b>	<b>\$2,064</b>	<b>\$2,500</b>	<b>\$500</b>	<b>\$500</b>	<b>—</b>	<b>—%</b>
<b>Use of Fund Balance</b>	<b>\$121,893</b>	<b>\$400,907</b>	<b>\$241,077</b>	<b>\$279,014</b>	<b>\$37,937</b>	<b>15.7%</b>

## Summary of Changes

The Revised Recommended Budget reflects a \$37,937 (15.7%) increase in total appropriations and use of fund balance from the Approved Recommended Budget.

The net increase in total appropriations is primarily due to:

- A decrease in Master Plan and General Obligation (GO) Bond Planning services.
- An increase in Election services to fund the GO Bond ballot measure.
- An increase in capital projects including:

- Carmichael Park Canine Corral (Off leash Dog Park) Shade Structure
- Del Campo Park Booster Pump for the Irrigation System
- La Sierra Community Center Backflows for the Irrigation System
- Glancy Oaks Booster Pump motor replacements
- Carmichael Park Basketball Court Improvement

Use of Fund Balance reflects a carryover of \$279,014 in available balance.