

**CARMICHAEL RECREATION & PARK DISTRICT
MID-YEAR BUDGET
GENERAL FUND - FUND 337A
FOR FY2025-2026**

REVENUES - FUND 337A

ACCT NO	ACCT TITLE	Actual YE 2024-2025	ADOPTED 2025-26	Mid Year 2025-26	Mid Yr %	Projected Year End	Notes
91910100	Property Taxes- Current/Secured	\$ 2,560,683.28	\$ 2,632,530.00	\$ 1,297,317.10	49%	\$ 2,594,634.20	Property taxes Paid in Dec, Rec'vd Jan
91910200	Property Taxes - Current/Unsecured	\$ 95,830.14	\$ 95,000.00	\$ 102,082.52	107%	\$ 102,082.52	
91910300	Supplemental PT - Current	\$ 56,285.32	\$ 60,000.00	\$ 8,527.90	14%	\$ 57,000.00	
91910400	Augmentation Fund (TEETER)	\$ 22,875.27	\$ 22,875.00	\$ 25,266.95	110%	\$ 25,266.95	
91910500	Property Tax - Supplemental/Delinquent	\$ 4,939.70	\$ 4,940.00	\$ 3,908.94	79%	\$ 4,940.00	
91910600	Property Tax Unitary	\$ 27,650.26	\$ 25,000.00	\$ 6,425.85	26%	\$ 25,000.00	
91912000	Property Tax Redemption	\$ 317.61	\$ 100.00		0%	\$ 100.00	
91913000	Prop Tax PR - Unsecured	\$ 1,348.18	\$ 900.00	\$ -	0%	\$ 900.00	
91914000	Property Tax - Penalties	\$ 562.17	\$ 500.00	\$ -	0%	\$ 500.00	
91919900	Property Tax - Other		\$ -	\$ -			
OBJECT TOTAL		\$ 2,770,491.93	\$ 2,841,845.00	\$ 1,443,529.26	51%	\$ 2,810,423.67	
94941000	Interest Income	\$ (17,652.91)	\$ 2,500.00	\$ (1,249.14)	-50%	\$ 50.00	Reduction of \$15,000 from impact of no Cypress Rm, Room 800, and Sierra Room due to CMP accomodation for Measure G project. Reduction of \$4,000 due to low Garfield House rentals in Fall 2025
94942900	Building Rental - Other LS Tenants	\$ 1,333,573.16	\$ 1,382,100.00	\$ 565,796.73	41%	\$ 1,382,902.46	
	LS Building Rentals	\$ 193,178.39	\$ 185,000.00	\$ 48,392.11	26%	\$ 170,000.00	
	District Wide Rentals	\$ 125,269.19	\$ 120,000.00	\$ 36,249.23	30%	\$ 116,000.00	
	TOTAL BUILDING RENTAL - OTHER	\$ 1,652,020.74	\$ 1,687,100.00	\$ 650,438.07	39%	\$ 1,668,902.46	
94943900	Ground Leases (Cell Tower)	\$ 5,967.25	\$ 6,500.00	\$ 4,000.00	62%	\$ 6,500.00	
94944400	Food Service Concessions	\$ -					
OBJECT TOTAL		\$ 1,640,335.08	\$ 1,696,100.00	\$ 653,188.93	39%	\$ 1,675,452.46	
95952200	Homeowner Property Tax Relief	\$ 17,170.81	\$ 17,700.00	\$ -	0%	\$ 17,000.00	Includes Quimby/In-Lieu
95953000	Intergovernmental Revenue						
95953100	Aid from Other Local Government Agencies	\$ 563,509.55	\$ 151,030.00	\$ 3,898.27	3%	\$ 7,000.00	
95956900	State Aid - Other Misc Programs						
95959503	ARPA -SLFRF Revenue	\$ -	\$ 325,000.00	\$ -	0%	\$ 325,000.00	
95959700	Federal Tax Credit						
OBJECT TOTAL		\$ 580,680.36	\$ 493,730.00	\$ 3,898.27	1%	\$ 349,000.00	
96964600	Recreation Revenue (Services & Sponsorships)	\$ 707,445.58	\$ 715,000.00	\$ 240,482.20	34%	\$ 700,000.00	Reduction of \$15,000 due to six children per week decrease in KHO, one less week of Summer Camp in August, less class revenue than expected due to position vacancy. Starting new CMP Early Summer Camp Program at the end of May/Early June so hoping to pick up the difference.
96968000	CO Ins Prem ISF						
96969700	Law Enforcement Services	\$ 3,445.83	\$ -	\$ 307.70	n/a	\$ 307.70	
OBJECT TOTAL		\$ 710,891.41	\$ 715,000.00	\$ 240,789.90	34%	\$ 700,307.70	

97970900	Taxable Sales								
97971000	Cash Overages								
97973000	Donations & Contributions	\$ 43,846.14	\$ 150,000.00	\$ 52,695.25	35%	\$ 52,695.25		Includes 40K donation for pool	
97974000	Insurance Proceeds	\$ 135,644.01	\$ 10,000.00	\$ (64,771.15)	-648%	\$ 10,000.00		This is because we have a AR for the 800 wing Insurance payments	
97979000	Other Revenue	\$ 363.53	\$ 500.00	\$ 7,610.68	1522%	\$ 15,000.00		CC Fees	
97979900	Prior Year Revenue								
	OBJECT TOTAL	\$ 179,853.68	\$ 160,500.00	\$ (4,465.22)	-3%	\$ 77,695.25			
98985000	Sale of Real Property								
98986100	Gain on Sale of Fixed Asset								
	OBJECT TOTAL	\$ -							
	BUDGET TOTAL	\$ 5,882,252.46	\$ 5,907,175.00	\$ 894,682.08	15%	\$ 5,612,879.08			
	FUND BALANCE	\$ 846,080.00	\$ 902,255.83	\$ 846,080.00	94%	\$ 846,080.00			
	TRNSFR TO/FRM REST RESERVE		\$ (55,000.00)	\$ -	0%	\$ (55,000.00)			
	TOTAL PROJECTION	\$ 6,728,332.46	\$ 6,754,430.83	\$ 1,740,762.08	26%	\$ 6,403,959.08		Projected YE Revenue	
						\$ 6,336,966.47		Projected YE Expenses	
						\$ 66,992.61		Projected YE Fund Balance Increase	

EXPENDITURES - FUND 337A - Combination

ACCT NO	ACCT TITLE	Actual YE 2024- 2025	ADOPTED 2025- 26	Mid Year 2025-26	Mid Yr %	Probable Year End	Notes
1000's	SALARIES & EE BENEFITS:						
1110	S & W - Regular F/T	\$ 1,633,404.48	\$ 1,670,832.96	\$ 773,884.38	46%	\$ 1,579,534.18	
1122	S & W - Temp P/T	\$ 285,367.94	\$ 342,672.10	\$ 138,782.95	41%	\$ 295,724.80	
	S & W - Temp P/T Building Monitors	\$ 52,520.34	\$ 61,560.00	\$ 23,444.79	38%	\$ 55,000.00	
1124	S & W - Board Members	\$ -	\$ -			\$ -	
1130	Overtime	\$ 87.61	\$ 1,000.00	\$ -	0%	\$ 500.00	
1141	Premium Pay	\$ -	\$ -			\$ -	
1143	Allowances	\$ 10,458.00	\$ 11,328.00	\$ 4,752.00	42%	\$ 9,792.00	
1152	Terminal Pay	\$ 52,143.48	\$ -			\$ -	
1210	Retirement	\$ 531,690.54	\$ 467,131.74	\$ 237,390.74	51%	\$ 476,902.69	
1220	OASHDI	\$ 155,748.80	\$ 158,685.21	\$ 72,483.08	46%	\$ 147,636.54	
1230	Group Insurance	\$ 468,091.42	\$ 419,059.22	\$ 202,361.43	48%	\$ 415,084.39	
1230-2	Dental	\$ 31,935.75	\$ 32,706.00	\$ 15,582.75	48%	\$ 31,165.50	
1230-3	Life	\$ 301.76	\$ 309.00	\$ 150.31	49%	\$ 300.62	
1230-4	Vision	\$ 2,410.17	\$ 2,564.92	\$ 1,182.12	46%	\$ 2,364.24	
1241	Workers' Comp	\$ 60,119.00	\$ 80,841.65	\$ 50,478.50	62%	\$ 86,594.69	
1251	Unemployment	\$ 6,852.23	\$ 7,056.00	\$ 1,238.36	18%	\$ 3,305.38	
1880	SAL & EE Benefits Prior Year	\$ -	\$ -			\$ -	
	OBJECT TOTAL	\$ 3,291,131.52	\$ 3,255,746.80	\$ 1,528,320.51	47%	\$ 3,103,905.03	
2000's	SERVICES & SUPPLIES						
2005	Advertising & Legal Notices	\$ 25,393.41	\$ 13,150.00	\$ 6,413.73	49%	\$ 12,150.00	Job Postings, Newspaper
2015	Blueprint/Copying Service	\$ 95.82	\$ 500.00	\$ -	0%	\$ 500.00	
2022	Books/Personal Supplies	\$ -	\$ -	\$ -		\$ -	
2029	Business/Conference Expenses	\$ 2,505.00	\$ 4,250.00	\$ -	0%	\$ -	
2035	Education/Training Services	\$ 1,194.95	\$ 6,000.00	\$ 1,360.00	23%	\$ 5,000.00	
2036	Education/Training Supplies	\$ -	\$ -	\$ -		\$ -	
2038	Employee Recognition	\$ -	\$ -	\$ -		\$ -	
2039	Transportation	\$ 1,336.38	\$ 1,700.00	\$ 620.54	37%	\$ 1,600.00	
2051	Liability Insurance - District Wide	\$ 281,913.00	\$ 290,000.00	\$ 276,087.00	95%	\$ 276,087.00	
2061	Memberships	\$ 8,268.00	\$ 8,955.00	\$ 6,450.00	72%	\$ 8,455.00	
2076	Office Supplies	\$ 5,093.68	\$ 5,000.00	\$ 1,933.09	39%	\$ 4,250.00	
2081	Postage	\$ 12,773.28	\$ 2,500.00	\$ 157.90	6%	\$ 750.00	
2085	Printing Services	\$ -	\$ 200.00	\$ -	0%	\$ 200.00	
2103	Agricultural/Horticultural Services	\$ 231,727.50	\$ 211,000.00	\$ 176,773.75	84%	\$ 286,000.00	Tree Services included, Insurance payment went to 97974
2104	Agricultural/Horticultural Supplies	\$ 2,270.32	\$ 20,000.00	\$ 14.83	0%	\$ 7,000.00	

2111	Building Maintenance Service	\$ 10,735.92	\$ 42,665.00	\$ 766.67	2%	\$ 20,000.00	
2112	Building/Carpentry Supplies	\$ 2,300.48	\$ 15,000.00	\$ 1,220.91	8%	\$ 8,000.00	
2122	Chemical Supplies	\$ -	\$ -	\$ -		\$ -	
2131	Electrical Services	\$ 665.00	\$ 9,000.00	\$ -	0%	\$ 3,000.00	
2132	Electrical Supplies	\$ 6,242.49	\$ 11,000.00	\$ 662.47	6%	\$ 6,500.00	
2141	Land Improvement Services	\$ 33,568.95	\$ 25,000.00	\$ 3,930.00	16%	\$ 35,000.00	
2142	Land Improvement Supplies	\$ 38,487.94	\$ 30,000.00	\$ 11,551.90	39%	\$ 30,000.00	
2151	Mech System Maintenance Svs	\$ 55,591.99	\$ 55,000.00	\$ 30,168.92	55%	\$ 55,000.00	
2152	Mech System Maintenance Sup	\$ 15,622.73	\$ 18,000.00	\$ 4,828.09	27%	\$ 16,000.00	
2162	Painting Supplies	\$ 3,138.63	\$ 4,000.00	\$ 602.94	15%	\$ 3,000.00	
2167	Plumbing Services	\$ 16,714.59	\$ 18,000.00	\$ 8,496.63	47%	\$ 18,000.00	
2168	Plumbing Supplies	\$ 17,410.42	\$ 20,000.00	\$ 3,416.13	17%	\$ 10,000.00	
2185	Permit Charges	\$ 2,478.72	\$ 3,000.00	\$ 2,441.14	81%	\$ 4,000.00	
2191	Electricity - District Wide	\$ 53,280.02	\$ 43,200.00	\$ 14,633.47	34%	\$ 33,106.16	
	LS - Electricity	\$ 109,517.18	\$ 140,250.00	\$ 69,686.47	50%	\$ 139,692.12	
2192	Natural Gas/LPG - District Wide	\$ 7,849.26	\$ 7,965.00	\$ (121.90)	-2%	\$ 6,465.00	Expense Accrual estimate from last FY bumped to negative
	LS - Natural Gas/LPB	\$ 114,015.58	\$ 126,400.00	\$ 15,719.97	12%	\$ 116,900.00	
2193	Refuse Collection/Disposal Service	\$ 40,343.96	\$ 44,075.00	\$ 18,945.16	43%	\$ 42,900.00	
	LS - Refuse	\$ 27,497.41	\$ 32,565.00	\$ 10,089.91	31%	\$ 30,100.00	
2195	Sewage Disposal Service	\$ 4,286.85	\$ 4,745.00	\$ 1,555.86	33%	\$ 4,835.00	
	LS - Sewer	\$ 20,861.17	\$ 19,600.00	\$ 7,679.44	39%	\$ 20,900.00	
2197	Telephone Service	\$ 68,540.64	\$ 50,200.00	\$ 34,718.92	69%	\$ 70,293.68	
2198	Water	\$ 312,311.29	\$ 285,200.00	\$ 174,176.66	61%	\$ 360,000.00	
2205	Auto Maintenance Services	\$ 5,425.77	\$ 18,000.00	\$ 18,841.09	105%	\$ 28,000.00	Vans in May
2206	Auto Maintenance Supplies	\$ 13,993.32	\$ 10,500.00	\$ 13,130.31	125%	\$ 20,500.00	
2226	Expendable Tools/Inst Supplies	\$ 3,435.82	\$ 10,000.00	\$ 5,464.66	55%	\$ 11,000.00	
2231	Fire Services	\$ 4,432.42	\$ 5,000.00	\$ 1,746.00	35%	\$ 5,000.00	
2232	Fire Supplies	\$ -	\$ 2,000.00	\$ 100.42	5%	\$ 500.00	
2236	Fuel/Lubricants	\$ 25,770.36	\$ 25,500.00	\$ 10,698.80	42%	\$ 25,600.00	
2252	Medical Equip Maintenance	\$ 23.11	\$ -	\$ -		\$ -	
2261	Office Equip Maintenance Svcs	\$ 17,778.20	\$ 14,500.00	\$ 6,975.56	48%	\$ 14,600.00	CA Computer services, Copier, etc
2262	Office Equip Maintenance Sup	\$ 9,968.82	\$ 7,650.00	\$ 1,499.56	20%	\$ 5,800.00	Purchase of computers
2275	Rent/Lease Equipment	\$ 17,527.60	\$ 16,000.00	\$ 2,286.62	14%	\$ 12,000.00	tree-lighting rentals
2291	Other Equipment Maintenance Svc	\$ -	\$ 3,000.00	\$ -	0%	\$ 3,000.00	
2292	Other Equip Maintenance Sup	\$ -	\$ 2,000.00	\$ -	0%	\$ 2,000.00	
2314	Clothing/Personal Supplies	\$ 14,972.86	\$ 14,300.00	\$ 3,382.91	24%	\$ 14,950.00	
2321	Custodial Services	\$ 111,066.20	\$ 123,000.00	\$ 50,129.59	41%	\$ 123,000.00	
2322	Custodial Supplies	\$ 14,039.76	\$ 28,000.00	\$ 7,587.99	27%	\$ 20,000.00	

2332	Food/Catering Supplies	\$ 2,324.32	\$ 1,625.00	\$ 261.92	16%	\$ 1,250.00	
2443	Medical Service	\$ 4,892.31	\$ 4,178.00	\$ 1,581.90	38%	\$ 3,430.00	Drug Screens
2444	Medical Supply	\$ 8,680.89	\$ 10,500.00	\$ -	0%	\$ 4,000.00	COVID, PPE
2505	Accounting/Financial Services	\$ 22,203.52	\$ 50,000.00	\$ 10,524.50	21%	\$ 50,000.00	Might be closer to 40K
2507	Assessor's Collection Services	\$ 42,162.40	\$ 42,102.00	\$ -	0%	\$ 49,668.00	
2508	Clerk of Board Services	#VALUE!	\$ -	\$ -		\$ -	
2541	Personnel Services	\$ 2,943.88	\$ 2,250.00	\$ 536.00	24%	\$ 1,562.00	Backgrounds
2552	Environmental Services	\$ -	\$ -	\$ -		\$ -	
2571	Security Services	\$ 81,165.70	\$ 86,000.00	\$ 37,394.88	43%	\$ 86,000.00	
2591	Other Professional Services	\$ 22,963.59	\$ -	\$ -		\$ -	
2711	DTECH Labor	\$ -	\$ -	\$ -		\$ -	
2811	Data Processing Services	\$ 9,565.98	\$ 3,200.00	\$ -	0%	\$ 3,200.00	
2812	Computer Software/Licensing	\$ 47,641.34	\$ 38,228.00	\$ 39,183.78	103%	\$ 40,383.00	
2813	Sales Tax Adjustment-Board of Eq	\$ -	\$ -	\$ -		\$ -	
2851	Recreation Services	\$ 130,256.34	\$ 178,000.00	\$ 38,158.64	21%	\$ 145,000.00	
2852	Recreation Supplies	\$ 51,970.20	\$ 60,000.00	\$ 17,444.21	29%	\$ 55,000.00	
2880	Prior Year Service & Supply	\$ -	\$ -	\$ -		\$ -	
2896	Cash/Inventory Shortages	\$ -	\$ -	\$ -		\$ -	
2898	Other Operating Supplies	\$ 6.74	\$ 450.00	\$ -	0%	\$ 450.00	
2899	Other Operating Services	\$ 41,233.17	\$ 10,500.00	\$ 10,558.09	101%	\$ 12,000.00	
	PBID	\$ 15,890.89	\$ 33,000.00	\$ 16,367.41	50%	\$ 33,000.00	
2911	DTECH Labor - AC	\$ 4,056.00	\$ 4,056.00	\$ 8,474.00	209%	\$ 8,474.00	High due to turnover
2912	DTECH Fee - ACP	\$ -	\$ -	\$ -		\$ -	
2919	GS Contract Services	\$ 569.04	\$ -	\$ -		\$ -	
2921	GS Printing Services	\$ -	\$ -	\$ -		\$ -	
2983	Surplus Property ACP	\$ 889.29	\$ 995.00	\$ 576.48	58%	\$ 576.48	
OBJECT TOTAL		\$ 2,261,882.40	\$ 2,372,654.00	\$ 1,187,885.92	50%	\$ 2,408,061.44	
3000's INTEREST & ASSESSMENTS		\$ -	\$ -	\$ -		\$ -	
4000's FIXED ASSETS							
4201	Structures & Improvements	\$ 18,252.50	\$ 29,455.00	\$ -		\$ -	
4202	Improvements Other than Buildings	\$ 275,116.01	\$ 421,030.00	\$ -		\$ 325,000.00	Saved for Cardinal Oaks ARPA
OBJECT TOTAL		\$ 293,368.51	\$ 450,485.00	\$ -		\$ 325,000.00	
4301	Equipment - Prop	\$ 105,000.00	\$ -	\$ -		\$ -	

OBJECT TOTAL		\$ 105,000.00	\$ -		
5995	Interfund Chgs-Reimbursement		\$ -		
7901	Appropriation for Contingencies	\$ -	\$ 500,000.00	\$ -	\$ 500,000.00
OBJECT TOTAL		\$ -	\$ 500,000.00	\$ -	\$ 500,000.00
BUDGET UNIT TOTAL		\$ 5,946,620.70	\$ 6,578,885.80	\$ 2,716,206.75	41% \$ 6,336,966.47