

Memo

Carmichael



RECREATION AND
PARK DISTRICT

To: Advisory Board of Directors

From: Ingrid S. Penney, Administrative Services Manager

Date: February 15, 2024

Subject: FY 2023-24 Mid-Year Budget Status

Introduction:

This financial report provides a mid-year review and status of the FY 2023-24 Budget. The CRPD continues to see growth following the COVID-19 Pandemic, programs and services are returning to pre-pandemic levels, best seen in the recovery of revenues from facility rentals and programs. Meanwhile we have been able to keep costs down together, as we cautiously move forward, especially in the area of staffing. CRPD has continued to partner with local agencies, non-profits, and business entities on programs and events; relationships that were fostered during the pandemic.

The update follows trends and helps to address potential revenue opportunities, savings, and/or shortfalls before the end of the fiscal year. Based on the information, Staff determines any adjustments which may be needed and recommends these adjustments to the Advisory Board. This report also provides information to assist with future budget planning. The Assessment fund activity can be found on Page 6 and 7.

Attached are spreadsheets of overall revenues and expenditures for the period ending December 31, 2023 (2nd quarter) first allocation of property taxes and December program revenue and expenditures which are recorded in January.

Activities over the past months show that revenue projections will be met and/or exceeded for property taxes. The building rental program and recreation program services are not far behind. We continue to see growth in comparison to the last three years. Based on trends and known factors, aggregate expenditures should not exceed allocations. The adopted Budget was developed with capacity for a full program with related impact of direct costs. In summary, Staff anticipates a balanced budget for the fiscal year. We will continue to monitor operations to meet our actual available funding.

General Fund 337A – (Exhibit A)

Revenues: \$2,948,272 or 51% budget to actual received (includes fund balance carry over; *key areas are reviewed*) compared to: \$3,725,993 received last year and \$3,180,601 the year before that. There is a drag caused by outstanding reimbursements of insurance proceeds towards the LSCC 800 Wing Property Loss and funds not yet transferred from Park Fees and the Assessment.

Property Taxes: \$1,478,230 or 56% budget to actual compared to \$1,427,951 or 58% for the same period last year and \$1,342,929 or 58% the year before. The current activity reflects an allocation of secured, unsecured taxes, supplemental, augmentation funds (Teeter purchase), delinquency, penalty, and interest income net of refunds. Funds in this area represent 36% of the projected revenue for this year.

The first allocation of property taxes for FY 2023-24 was made in January, providing a strong indicator of whether we will meet projections. Historically, if tax proceeds for Current/Secured are 55% or greater, the District will meet the annual projections made in this area.

Projections for secured taxes were 3% based on the County assessed valuation report and staff’s conservative assessment of budget trends. The District’s tax growth is consistent with County-wide growth and current housing market trends.

The Teeter Purchase is the annual financing of the delinquent secured/supplemental property taxes as of June 30. The allocation is reflected under the allocation entitled Augmentation Fund and Property Tax – Supplemental/Delinquent.

The District will continue to receive tax distributions through the end of the fiscal year. The next major allocation of property taxes will be made in May. Staff will be able to provide additional information at that time. Past trends and the tax roll in June will provide the basis for budgetary planning for FY 2024-25. Last fiscal year, CRPD experienced a 6.5% aggregate growth in property taxes; 5.5% in the prior fiscal year.

Building rentals: \$758,097 or 48% budget to actual received compared to \$707,982 or 49% –

BREAKDOWN	FY2023-24		FY2022-23		FY2021-22		FY2020-21		FY2019-20*	
LS Tenants	643,930	49%	602,324	48%	584,461	50%	561,705	50%	568,244	49%
LS Rentals	62,930	38%	53,817	49%	40,974	41%	-379	-0.50%	96,949	64%
DW Rentals	51,631	47%	51,841	65%	28,383	57%	13,041	29%	46,584	59%
TOTALS	758,491	48%	707,982	49%	653,215	50%	574,367	46%	711,777	51%

*Table shows values at Mid-Year (Jul-Dec); therefore, the data for FY2019-20 reflects Pre-COVID19

Funds in this area represent approximately 21% of the projected revenue for this fiscal year. The projected budget for FY 2022-23 was based on scheduled lease payments along with two tenants paying escalators effective January 1, both at 3%. Most of the tenants are current on the monthly lease payments. Daily rental income has increased over the past three years. FY2020-21 demonstrates the effect of closures guidelines and gathering restrictions and refunds issued in the amount of

\$3,509 for fees held on deposit. In FY 2021-22, most of the LS Rentals came from the Gyms. Over the last two years, with an increase in rental support staff, we have been able to offer more. Private parties and fundraisers such as crab feeds and other events have returned. Also, since opening in June 2022, the Garfield House has continued to be a popular destination rental, coupled by the re-opening of the Cypress Room in May 2023.

HOPTR: \$8,811 or 49% received compared to 9,085 or 50% received last year—Represents the first allocation of homeowners’ tax relief - an amount which offsets what homeowners deduct for owner occupied residences.

Intergovernmental Revenues: (-\$237,597)

The allocation represents Quimby/In-lieu and Park Impact fees funding for the current CIP program. Funds for completed projects have not been transferred yet. Most projects funded through park fees will be performed during the second half of this fiscal year. Funds are transferred after the project(s) are completed.

Recreation Services Charges: \$265,537 or 42% net proceeds compared to \$236,021 or 33% last year, \$179,313 or 25% received in FY2021-22; \$58,696 or 12% in FY2020-21 and \$425,164 or 42% in FY2019-20 – Funds in this area normally represent about a third of the Districts revenue. This year it represents about 10%. This reduction is directly related to affect that COVID-19 and AB5 have had on programs over the last three years. We are starting to see slight growth return in participation and revenue. Recreation remains innovative in its approach to programs and events. Programs are offered in areas where revenue and/or sponsorships cover the direct costs. Some events are offered as community service. Typical receipts include event sponsorships and youth scholarship awards along with recreation program revenue. This fiscal year, the Recreation Division introduced an event sponsorship program. Both Bucks Automotive and the Carmichael Parks Foundation are the inaugural sponsors, helping the CRPD to secure the resources to offer premium events.

Donations: \$14,610 or 23% Realized

Summer Concerts	\$7,107.90
Drinking fountain	7,500.00
Red, White and Blue	1.70
	<hr/>
	\$14,609.60

The Carmichael Parks Foundation has designated reserves totaling nearly \$18.5k set aside for various District park/facility improvements and recreation program enhancements, i.e., Jensen Gardens, Sutter Community Garden, Memorial Bench, Brick, Tree Program, DART swim, B St Theatre programs etc. In addition, they have \$111k in retained earnings and \$10k in general reserve on December 31, to continue to support youth programs and park beautification projects.

Insurance: -(\$616,330) or -546.3% Realized

The County reversed the original year end revenue accrual. Subsequently, we have received property damage claims reimbursements totaling \$142,537.81, for last year’s storm damage, as well as a \$4,072 return premium from the Workers

Compensation program. Staff has shared invoices to date for the LSCC 800 Wing. CAPRI has shared that the insurance company is closer to reimbursing the CRPD for costs incurred to date totaling over \$704k in addition to the earlier expense borne by CAPRI for the initial cleanup work.

Expenditures: \$2,997,099 or 40% budget to actual spent compared to: \$2,784,041 or 38% last year; \$2,210,308 or 34% in FY2021-22; \$2,244,177 or 43% in FY2020-21 and \$2,583,884 or 40% in FY2019-20

Salaries & EE Benefits: \$1,509,558 or 46% budget to actual spent, compared to \$1,359,281 or 43% last year; \$1,236,468 or 44% FY2021-22; \$1,236,468 or 44% spent FY2020-21 and \$1,376,620 or 45% spent in FY2019-20 – The aggregate percentage is within the run rate. There are 26 pp in most fiscal years, with the exception of last year that had 27pp due to the timing of the payroll cycles. We anticipate continued savings overall due to positions which remain vacant to date. The budget included funding for a position at mid-year as well as funding to support a full program. The District has paid the deposit premium for workers' compensation for Quarters 1 – 3; however, this report is showing only two in order to present the mid-year cost.

Services & Supplies: \$1,194,747 or 50% budget to actual spent compared to \$913,699 or 41% last year; \$966,262 or 44% in FY2021-22; \$784,434 or 47% in FY2020-21 and \$896,353 or 50% in FY2019-20. In general, some overages reflected in the accounts represent the semi-annual and annual costs for the account (i.e. memberships, liability insurance, data processing services, and other operating services services). Staff is monitoring the increased cost of water and other utilities.

Notable expenses over 50% (one time or small project/equip):

- Liability Insurance #2051 – \$254,041 spent - the annual premium for Property/Liability Insurance through CAPRI
- Land Imp Mnt Services #2141 – \$19,982 includes:
 - Fibar for Playgrounds (BT, CP, GO, LS and Jan) - \$15,347
 - Sidewalk repair (Glancy) - \$2,373
 - Overseed Garfield Lawn - \$1,612
 - Playground equipment repair (LS) - \$650
- Automotive/Equip Service #2205 – \$15,362 includes:
 - Mower (4000D) repair -\$10,436
 - Chipper Service - \$1,738
 - Oil/air filters, tires – 1,364
 - Rhino liner for truck - \$596
- Expendable Tools #2226 – \$5,344
 - Blower - \$1,252
 - High output battery, fuel blower - \$732
 - Hammer drill - \$408
 - Plug twist kit - \$377
 - Leaf blower - \$214
 - Misc hand tools, batteries, ladders, etc. -\$2,361
- Fire Services #2231 – \$1,727 for testing, service, and replacements
- Office Equip Mtn Service #2292 - \$9,038 in addition to copier mtn contract and IT repairs:

- Data Drops for the 800 Wing Rec Office - \$775
- Delivery/install laptops - \$1,140
- Other Equip Mtn Supply #2292 – \$13,076, representing the cost for deposit on labor/equipment for the audio equipment improvement at the JSH; will need AAR to transfer funds from Capital Equipment
- Custodial Sup #2322 – \$18,949 include:
 - Paper Towels, Bath tissue, and Trash liners - \$13,285.36
 - Janitorial contractor supplies - \$3,556
 - Recreation Division carpet cleaner, cleaning supplies, etc. - \$1,415
- Accounting/Financial Services #2505 - \$14,233 includes;
 - Fechter & Co (FY2022-23 Audit) - \$12,000
 - DOF – Bond Services – 2,233 (A-1 & A-2 4QT cost FY2022-23)
- Security Svc #2571 - \$45,795 includes:
 - FEC Patrol - \$27,169 (thru Nov)
 - FEC (Events/Concerts) - \$4,716
 - Security Guards (Rentals/Events) - \$7,235
 - Alarms - \$2,925 (thru Dec)
 - Gate Closures– \$3,750 (July – Dec)
 - Other Professional Services #2591 – \$2,814 for Fish & Wildlife Fee (Master Plan)
- Data Processing Services #2811 – \$2,595, includes:
 - Annual online Cloud backup service - \$1,575
 - Email archive - \$1,020
- Data Processing Sup #2812 - \$18,582, includes annual costs for:
 - BambooHR Time Tracking/HR Advantage: \$5,700
 - ReCPro Software (registration): \$3,950
 - Productive Parks (inventory, work orders, etc.):\$3,310
 - Office 365 & annual hosted email: \$3,762
 - Monday.com (project/task management): \$1,200
 - When to work software: \$360
 - Zoom: \$150
 - Canva: \$150
- Other Operating Exp Svc #2899 – \$28,273, includes:
 - Property Taxes (lighting) - \$653 (1st & 2nd Installment)
 - Property Taxes (CID) - \$15,428 (1st Installment)
 - Monthly Bank fees and credit card processing - \$6,825
 - Settlement – 3rd Party Claim - \$3,218
 - Jensen Botanical Garden plants and bark - \$1,527
 - Vision Benefit Reimbursement - \$600
 - Misc - \$23

Capital Budget (CIP): General Fund 337A totals spent through 12/31: \$227,573 or 19%

- Structures/Improvements (Acct # 4201) – \$73,489 or 51% spent
- Other Improvements (Acct #4202) – \$154,085 or 15% spent

[See Exhibit B - CIP for a complete list/update of activity for both Fund 337A]

Contingency (Acct #7901): \$500,000 available – not committed or spent

Conclusion – General Fund:

Activities over the past months show that most revenue projections will be met and/or exceeded. Based on trends and known factors, aggregate expenditures should not exceed allocations. There are pre-paid, annual, and semi-annual expenditures reflected in this period that will smooth by year end.

In summary, Staff anticipates a balanced budget for the fiscal year. We will continue to monitor operations to meet our actual available funding. Staff will continue to recognize new issues, opportunities and trends which could affect our year-end balance. At the Regular Meeting in March, staff will provide projected year end estimates and the recommended budget for FY 2024-25.

Carmichael RPD Assessment: \$171,603 Budget; (*Budget represents the Carry-Over from FY2022-23 no additional direct Levy payments will be made nor interest earned. The Budget includes a planned Interfund Transfer to the General Fund 337A*)

OTHER FUNDING SOURCES through 1/23/2023:

Additional receipts collected for Quimby/Parkland Dedication (in-lieu) towards uncommitted balance: \$47,002

Additional receipts collected for Park Impact Fees towards uncommitted balance: \$21,369

BOND FUNDS 52L0, 52M0, 337L, 337M, 337N

Spreadsheets attached as Exhibit C

Recommendation: Receive and file the report.

**CARMICHAEL RECREATION & PARK DISTRICT
ADOPTED BUDGET - MID YEAR STATUS
GENERAL FUND - FUND 337A
FOR FY2023-24**

**CARMICHAEL RECREATION & PARK DISTRICT
ADOPTED BUDGET MID YEAR STATUS
FY2023-2024**

1/30/2024

REVENUES - FUND 337A

ACCT NO	ACCT TITLE	ACT YE 2017-18	ACT YE 2018-19	MID YEAR 2019-2020	ACT YE 2019-2020	MID YEAR 2020-2021	ACT YE 2020-2021	MID YR 2021-2022	ACT YE 2021-2022	MID YR 2022-23	ACTUAL 2022-2023	ADOPTED 2023-24	MID YEAR 2023-24	%	NOTES/COMMENTS
91910100	Property Taxes- Current/Secured	1,803,824	1,903,591	1,087,964	2,002,044	1,151,955	2,108,695	1,217,314	2,209,627	1,289,291	2,350,202	2,420,708	1,330,521	55.0%	3.2% frm Mid Yr FY2022-23
91910200	Property Taxes - Current/Unsecured	63,657	69,653	72,860	74,481	76,805	77,293	76,027	76,414	77,762	79,798	79,798	87,055	109.1%	12%
91910300	Supplemental PT - Current	50,538	53,301	19,478	54,110	16,868	55,215	20,082	81,049	29,161	90,734	85,000	21,214	25.0%	-26%
91910400	Augmentation Fund	12,712	14,124	14,059	14,059	17,898	17,898	15,893	15,893	14,170	14,170	14,170	19,509	137.7%	38%
91910500	Property Tax - Supplemental/Delinquent	2,275	2,784	3,023	3,023	2,761	2,761	2,846	2,846	5,415	5,415	5,415	6,479	119.6%	20%
91910600	Property Tax Unitary	18,323	17,364	9,460	17,691	9,220	17,892	9,595	18,848	11,205	21,922	20,000	12,678	63.4%	
91912000	Property Tax Redemption	97	80	-	101	-	154	-	205	-	257	250	250	0.0%	
91913000	Prop Tax PR - Unsecured	1,903	768	752	991	1,354	1,639	812	1,622	599	847	1,000	561	56.1%	
91914000	Property Tax - Penalties	363	364	142	343	323	605	359	973	349	638	700	214	30.5%	
91919900	Property Tax - Other			-	-	-	1	-	-	-	-	-	-		
	OBJECT TOTAL	1,953,694	2,062,029	1,207,737	2,166,843	1,277,185	2,282,153	1,342,929	2,407,477	1,427,951	2,563,982	2,627,041	1,478,230	56.3%	63,059 EST GROWTH
94941000	Interest Income	2,860	7,971	479	8,271	299	1,228	211	3,803	194	13,064	10,000	65	0.7%	
94942900	Building Rental - Other														
	LS Building Rentals	1,084,294	1,117,439	568,244	1,128,076	650,883	1,136,653	584,461	1,186,494	602,324	1,219,030	1,305,000	643,930	49.3%	Inc Lease Escalator+Svc/Utilities Rate
	District Wide Rentals	110,824	191,466	96,949	143,572	(379)	9,493	40,974	97,915	53,817	143,553	165,000	62,536	37.9%	Trend
	TOTAL BUILDING RENTAL - OTHER	76,784	86,000	37,615	57,524	13,041	26,210	28,383	79,015	51,841	101,866	110,000	51,631	46.9%	"
94943900	Ground Leases (Cell Tower)	1,271,902	1,394,905	702,808	1,329,172	663,544	1,172,356	653,818	1,363,424	707,983	1,464,450	1,580,000	758,097	48.0%	Sublease on Cell Tower
94944400	Food Service Concessions	210	224	105	233	-	-	-	-	-	3,835	6,000	4,500	75.0%	
	OBJECT TOTAL	1,274,971	1,403,100	703,392	1,337,675	663,843	1,173,584	654,029	1,367,228	708,176	1,481,348	1,596,000	762,662	47.8%	114,652 EST GROWTH
95952200	Homeowner Property Tax Relief	19,976	19,467	9,530	19,060	9,423	18,847	9,347	18,694	9,085	18,170	18,000	8,811	48.9%	Trend
95953000	Intergovernmental Revenue	-	-	-	-	-	-	8,500	8,500	-	-	-	-	-	CO Esmnt FY2021-22
95953100	Aid from Other Local Government Agencies	106,308	140,352	(90,365)	(2,415)	(87,950)	407,785	(27,772)	19,776	-	236,715	723,967	(237,597)	-32.8%	Park Fees CIP funding
95956900	State Aid - Other Misc Programs	-	-	-	-	-	204,548	(204,548)	-	-	-	-	-	-	
95959503	ARPA - SLFRF Revenue	-	-	-	-	-	-	-	-	-	-	325,000	-	0.0%	ARPA
95959700	Federal Tax Credit	-	-	-	-	-	-	4,798	4,798	-	-	-	-	-	COVID19 Relief FY2021-22
	OBJECT TOTAL	126,284	159,819	(80,835)	16,645	(78,527)	631,179	(209,675)	51,768	9,085	254,885	1,066,967	(228,786)	-21.4%	-

**CARMICHAEL RECREATION & PARK DISTRICT
ADOPTED BUDGET MID YEAR STATUS
FY2023-2024**

1/30/2024

REVENUES - FUND 337A

ACCT NO	ACCT TITLE	ACT YE 2017-18	ACT YE 2018-19	MID YEAR 2019-2020	ACT YE 2019-2020	MID YEAR 2020-2021	ACT YE 2020-2021	MID YR 2021-2022	ACT YE 2021-2022	MID YR 2022-23	ACTUAL 2022-2023	ADOPTED 2023-24	MID YEAR 2023-24	%	NOTES/COMMENTS
96964600	Recreation Service Charges	917,444	941,514	425,164	660,581	58,696	170,490	179,313	454,603	236,021	608,509	633,000	265,537	41.9%	Trend (incl \$8,000 for sponsorships)
96968000	CO Ins Prem ISF	-	-	-	2,489	-	-	-	-	-	-	-	-		
96969700	Law Enforcement Services	2,808	8,973	153	1,485	642	1,057	728.58	1,351	1,208	2,626	1,500	2,531	168.8%	
	OBJECT TOTAL	920,252	950,487	425,317	664,554	59,338	171,546	180,041	455,955	237,229	611,135	634,500	268,068	42.2%	23,365 EST GROWTH
97970900	Taxable Sales	-	-	-	-	-	-	-	-	-	-	-	-		
97971000	Cash Overages	-	-	-	-	-	-	-	-	-	75	-	-		
97973000	Donations & Contributions	9,119	33,547	11,437	15,212	3,327.16	70,569	18,119	75,663	7,334	49,663	65,000	14,610	22.5%	Small CIP FY2023-24/Sponsors
97974000	Insurance Proceeds	5,711	6,493	3,226	11,076	10,593.00	121,121	(105,418)	(67,541)	178,608	923,548	112,823	(616,330)	-546.3%	Prop Loss,Dvdnds;Rtn Prem
97979000	Other Revenue	2,026	150,104	52	171	14,958.35	1,038	518	531	26	368	500	82	16.4%	
97979900	Prior Year Revenue	-	-	-	-	-	-	-	-	-	-	-	-		
	OBJECT TOTAL	16,857	190,144	14,715	26,458	28,879	192,729	(86,781)	8,653	185,968	973,654	178,323	(601,638)	-337.4%	
98986100	Gain on Sale of Fixed Asset	12,213	1,251	2,213	2,213	-	-	11,500	11,500	-	-	-	-		
	OBJECT TOTAL	12,213	1,251	2,213	2,213	-	-	11,500	11,500	-	-	-	-		
	BUDGET TOTAL	4,304,270	4,766,830	2,272,539	4,214,389	1,950,717	4,451,191	1,892,043	4,302,580	2,568,409	5,885,005	6,102,831	1,678,536	27.5%	
	FUND BALANCE	1,043,572	1,147,024	1,314,897	1,314,897	741,511	741,511	1,288,558	1,288,558	1,175,390	1,175,390	1,324,736	1,324,736	100.0%	
	TRNSFR TO/FRM REST RESERVE -EQUIP	(10,000)	(20,000)	30,000	30,000	-	-	-	-	-	-	(55,000)	(55,000)	100.0%	Moved to Unrestricted Reserves
	TOTAL PROJECTION	5,337,842	5,893,854	3,617,436	5,559,286	2,692,228	5,192,702	3,180,601	5,591,138	3,743,799	7,060,394	7,372,567	2,948,272	40.0%	Mid Year Revenues
									4,415,748		5,735,658	7,372,567	2,997,099	40.7%	Mid Year Expenditures
									1,175,390		1,324,736	(0)	(48,827)		

CARMICHAEL RECREATION & PARK DISTRICT
ADOPTED BUDGET MID YEAR STATUS
FY2023-2024

EXPENDITURES - FUND 337A Combination

1/30/2024

ACCT NO	ACCT TITLE	ACT YE 2017-2018	ACT YE 2018 2019	MID YR 2019-2020	ACT YE 2019-2020	MID YR 2020-2021	ACT YE 2020-2021	MID YR 2021-2022	ACT YE 2021-22	MID YR 2022-23	ACT YE 2022-23	ADOPTED 2023-24	MID YEAR 2023-24	%	NEW AND ORIGINAL NOTES/COMMENTS
1000's	SALARIES & EE BENEFITS:														4% COLA - RFT 7/1/2023 Add RFT Analyst/Fin Sup, Lead, and Reclass RPT -RFT 10/31/23; ;Lead full-yr Backfill MW
1110	S & W - Regular F/T	1,093,916	1,225,829	624,446	1,232,582	648,419	1,207,266	644,603	1,212,812	669,274	1,348,449	1,617,988	743,230	45.9%	
1122	S & W - Temp P/T	402,420	368,653	218,518	347,939	9,821	22,637	66,913	118,093	127,307	223,974	245,000	149,696	61.1%	Est Minimum Wage
	S & W - Custodial Assistants	1,075													Provision for Addtl Programming, Revenue match
	S & W - Temp P/T Building Monitors	40,608	37,664	22,314	33,891	150	150	10,077	25,096	17,032	36,610	53,432	22,959	43.0%	" "
1124	S & W - Board Members														" "
1130	Overtime	34	213	235	555	74	178	22	164	45	45	1,000	395	39.5%	Estimated; Non-exempt mandatory
1141	Premium Pay	100	150	288	200										" "
1143	Allowances	4,224	8,232	4,440	10,056	5,328	10,656	5,328	10,560	4,848	9,744	10,656	4,752	44.6%	Mileage Stipend; DA auto allow/bus exp
1152	Terminal Pay	9,493	99,692	331	8,009	1,158	9,360	1,136	21,000	5,659	7,992		2,362		Accrual payout when EE separates from CRPD
1210	Retirement	288,185	358,104	194,849	391,506	218,167	408,241	228,188	430,160	242,630	486,928	545,893	255,583	46.8%	FY2023-24 Actual SCERS Rates
1220	OASHDI	118,881	133,005	66,616	124,871	50,453	95,125	55,614	106,019	62,689	124,214	147,459	70,621	47.9%	7.65% of Gross Salaries
1230	Group Insurance	315,630	360,955	188,242	392,247	209,273	358,499	182,227	365,243	182,420	387,448	521,292	208,850	40.1%	Based on New Rates approx 5% inc 1/1/24; new census
1230-2	Dental	15,875	33,916	15,998	31,047	14,457	29,033	13,509	26,900	13,391	28,203	33,112	15,287	46.2%	Based on EE census
1230-3	Life	234	489	229	464	227	409	124	248	123	257	297	137	46.0%	" "
1230-4	Vision	640	1,794	1,107	2,298	1,212	2,026	1,047	2,012	1,023	2,132	3,015	1,121	37.2%	" "
1241	Workers' Comp							25,738	51,477	28,449	56,897	65,939	32,970	50.0%	Based on New Rates info
1251	Unemployment							1,943	6,594	2,611	6,718	7,987	1,596	20.0%	Based on 2023 Rate 1.6%
1880	SAL & EE Benefits Prior Year								2,542						" "
	OBJECT TOTAL	2,374,756	2,723,529	1,376,620	2,668,601	1,203,898	2,207,157	1,236,468	2,378,917	1,359,281	2,719,609	3,253,070	1,509,558	46.4%	533,460.57
2000's	SERVICES & SUPPLIES														View Division Breakdown Notes -Trend + increased costs
2005	Advertising & Legal Notices	21,349	20,240	9,804	21,178	1,422	4,635	13,339	27,554	21,643	33,645	31,000	10,995	35.5%	
2015	Blueprint/Copying Service	62	16	44	44		293		25		100		271		
2022	Books/Personal Supplies	431	538	160	160										
2029	Business/Conference Expenses	16,454	9,851	3,027	6,352	1,800	2,095	2,359	2,479	186	311	4,250	226	5.3%	
2035	Education/Training Services	3,269	8,248	3,437	5,228	2,831	3,872	(270)	1,845	728	1,428	6,000	650	10.8%	
2036	Education/Training Supplies														
2038	Employee Recognition		143					59	100		607	650		0.0%	
2039	Transportation	2,170	2,873	992	1,392	312	559	112	597	486	1,482	2,000	1,084	54.2%	
2051	Liability Insurance - District Wide	80,937	98,129	121,385	122,899	160,930	160,930	185,484	185,594	213,283	213,283	254,041	254,041	100.0%	Actual FY2023-24 Prop/Liability Insurance Coverage(CAPRI)
2061	Memberships	5,708	6,377	5,801	7,991	4,937	6,857	5,176	7,096	5,714	7,934	8,815	4,111	46.6%	
2076	Office Supplies	8,207	11,369	4,455	6,373	1,819	3,927	3,098	4,814	1,508	5,374	6,400	2,919	45.6%	
2081	Postage	9,265	10,608	5,683	11,592	322	2,215	7,957	14,472	4,422	9,391	12,600	5,886	46.7%	
2085	Printing Services	119				22	157	9	31		275	300		0.0%	
2103	Agricultural/Horticultural Services	121,701	103,008	43,756	115,847	58,378	136,293	54,474	142,449	71,391	267,961	230,000	73,823	32.1%	
2104	Agricultural/Horticultural Supplies	16,531	13,400	598	3,963	1,195	3,694	2,527	2,864	4,368	6,598	25,000	1,300	5.2%	
2111	Building Maintenance Service	6,964	11,353	725	8,321	10,057	16,110	10,432	19,822	1,379	17,521	77,000	26,366	34.2%	80k for FY 23/24 Gyms & Sierra rms flors re-coat 11/23; 21k Windows & Scoreboards
2112	Building/Carpentry Supplies	26,682	27,356	9,985	27,962	5,019	15,859	2,600	9,386	3,699	8,307	20,000	3,598	18.0%	
2122	Chemical Supplies														
2131	Electrical Services	2,651			1,935	10,681	10,681		19,878			9,000		0.0%	
2132	Electrical Supplies	21,857	15,671	3,343	5,982	830	6,141	5,051	7,086	2,471	8,148	11,500	5,722	49.8%	3k increase from recommended
2141	Land Improvement Services	4,653	3,952	11,655	(1,655)	10,003	12,234	14,497	25,087		18,222	15,000	19,982	133.2%	
2142	Land Improvement Supplies	21,061	7,265	6,616	20,917	4,483	12,148	24,168	42,617	14,652	22,213	40,000	18,775	46.9%	
2151	Mech System Maintenance Svcs	19,196	30,367	28,302	30,147	47,908	48,083	80,594	118,815	54,357	112,118	50,000	24,356	48.7%	
2152	Mech System Maintenance Sup	9,765	13,055	44,234	50,012	4,626	11,763	7,779	11,272	5,945	12,383	18,000	6,569	36.5%	
2162	Painting Supplies	3,101	3,119	663	2,075	722	1,415	641	2,920	2,514	3,560	3,500	1,951	55.7%	
2167	Plumbing Services	5,182	4,838	1,320	3,945	1,411	3,047	4,153	7,150	7,866	7,866	7,656	10,922	142.7%	
2168	Plumbing Supplies	27,504	28,751	8,852	29,523	9,855	17,452	4,918	8,434	6,477	11,588	20,000	4,248	21.2%	
2185	Permit Charges	2,476	2,150	2,416	2,528	2,058	2,058	2,205	2,205	2,253	2,423	3,000	2,322	77.4%	
2191	Electricity - District Wide	35,123	33,042	17,654	33,806	16,749	41,185	14,631	33,991	11,192	37,022	39,400	17,391	44.1%	Trend + inc cost
	LS - Electricity	100,354	91,742	40,628	89,584	39,141	88,607	48,199	105,428	36,231	117,413	120,900	54,240	44.9%	" "
2192	Natural Gas/LPG - District Wide	2,324	2,357	450	2,523	871	4,628	1,382	7,072	322	10,215	10,475	1,416	13.5%	" "
	LS - Natural Gas/LPB	34,452	34,806	6,570	35,030	9,771	49,606	8,238	92,252	1,273	148,466	153,250	18,121	11.8%	" "
2193	Refuse Collection/Disposal Service	38,615	39,216	22,755	42,293	22,027	43,080	19,441	39,441	12,892	39,290	43,187	17,880	41.4%	" "
	LS - Refuse	8,515	12,350	5,396	13,768	5,426	14,007	6,084	15,491	9,247	26,898	27,365	14,038	51.3%	" "
2195	Sewage Disposal Service	4,131	4,200	1,400	3,893	1,359	2,652	2,008	4,168	1,449	4,346	5,896	1,570	26.6%	" "
	LS - Sewer	16,550	13,838	4,689	13,617	3,774	6,246	7,457	16,375	5,616	17,967	18,640	4,656	25.0%	" "
2197	Telephone Service	33,261	34,570	16,612	36,966	18,694	39,731	22,255	45,777	15,302	51,820	47,500	28,564	60.1%	" "

CARMICHAEL RECREATION & PARK DISTRICT
ADOPTED BUDGET MID YEAR STATUS
FY2023-2024

EXPENDITURES - FUND 337A Combination

1/30/2024

ACCT NO	ACCT TITLE	ACT YE 2017-2018	ACT YE 2018 2019	MID YR 2019-2020	ACT YE 2019-2020	MID YR 2020-2021	ACT YE 2020-2021	MID YR 2021-2022	ACT YE 2021-22	MID YR 2022-23	ACT YE 2022-23	ADOPTED 2023-24	MID YEAR 2023-24	%	NEW AND ORIGINAL NOTES/COMMENTS
2198	Water	158,814	186,481	136,245	181,283	161,037	207,537	160,375	211,046	132,117	219,133	232,000	185,484	79.9%	" "
2205	Auto Maintenance Services	18,426	11,662	1,452	3,082	614	7,759	3,761	7,330	3,448	11,398	22,000	15,362	69.8%	
2206	Auto Maintenance Supplies	13,674	11,463	6,665	12,934	1,479	7,304	6,667	9,985	4,130	8,492	10,500	2,369	22.6%	
2226	Expendable Tools/Inst Supplies	16,595	17,747	341	2,776	1,736	4,008	1,209	4,228	3,412	5,137	8,000	5,344	66.8%	Based on addtl staffing levels
2231	Fire Services						913	1,501	1,696	842	1,063	1,200	1,727	143.9%	
2232	Fire Supplies	772	1,715	994	994	913	393	28	28	1,730	2,027	2,500	767	30.7%	
2236	Fuel/Lubricants	17,552	18,847	8,255	15,269	4,680	11,600	6,586	17,332	10,448	20,822	24,000	11,351	47.3%	
2261	Office Equip Maintenance Svcs	10,002	11,439	11,670	16,824	11,393	15,857	4,668	9,777	4,808	12,228	14,300	9,522	66.6%	
2262	Office Equip Maintenance Sup	6,830	5,140	18,874	19,784	14,256	15,288	11,263	16,607	1,957	9,346	10,600	5,925	55.9%	
2275	Rent/Lease Equipment	8,615	8,936	10,665	19,777	7,983	13,075	7,524	12,282	1,279	10,969	16,200	9,038	55.8%	
2291	Other Equipment Maintenance Svc	3,015	1,443	-	-	-	-	-	-	-	-	3,000	-	0.0%	
2292	Other Equip Maintenance Sup	4,168	5,967	1,508	2,617	549	549	-	-	-	-	12,500	13,076	104.6%	
2314	Clothing/Personal Supplies	6,677	7,802	3,388	6,845	2,433	5,476	2,298	4,864	2,209	7,027	7,500	2,980	39.7%	Inc 2k due to staffing level
2321	Custodial Services	84,277	91,180	43,871	91,516	27,527	48,872	30,119	68,404	33,457	102,190	110,000	60,802	55.3%	3% contract inc; full operations
2322	Custodial Supplies	16,710	29,493	8,404	13,611	4,946	8,130	4,472	12,392	7,047	16,518	22,000	18,949	86.1%	5k increase; full operation + costs
2332	Food/Catering Supplies	821	212	453	1,089	-	-	-	467	43	345	-	875	62.9%	
2443	Medical Service	4,695	4,740	1,908	2,845	1,745	2,530	1,127	2,662	1,335	3,064	3,356	8	0.2%	Post offer Pre-employment screening
2444	Medical Supply	-	-	-	398	799	841	399	966	-	-	-	(50)	-	
2505	Accounting/Financial Services	21,855	13,545	-	4,591	137	22,097	-	3,021	4,800	31,326	54,000	14,233	26.4%	GO Bond County Fees
2507	Assessor's Collection Services	25,435	25,214	-	25,696	13,168	26,336	13,435	26,870	12,113	24,460	27,000	13,743	50.9%	
2508	Clerk of Board Services	-	-	-	-	139	139	-	-	-	-	-	-	-	
2541	Personnel Services	2,866	3,116	1,226	1,879	57	1,223	368	1,138	2,904	4,059	2,347	625	26.6%	Post offer Pre-employment screening
2552	Environmental Services	45,900	9,760	10,383	27,983	6,000	6,000	9,205	16,152	-	-	-	-	-	
2571	Security Services	4,350	64,373	31,484	69,011	28,285	57,050	23,756	67,267	33,084	76,309	102,600	45,795	44.6%	Trend + Security Cameras & Monitoring
2591	Other Professional Services	400	44,943	17,508	11,986	-	1,758	12,033	17,635	6,482	6,482	45,000	2,814	6.3%	Recruit DA; MP CEQA/Fish & Game; Architectural Svc (Facility)
2711	DTECH Labor	-	-	-	-	-	-	-	-	-	-	-	-	-	
2811	Data Processing Services	10,475	4,395	5,645	6,413	1,775	3,653	3,544	3,544	2,895	2,895	4,074	2,595	63.7%	
2812	Computer Software/Licensing	9,329	7,063	6,006	7,241	8,889	10,539	11,280	12,516	14,129	17,568	19,000	18,582	97.8%	
2813	Sales Tax Adjustment-Board of Eq	-	-	(428)	(428)	-	-	-	-	-	-	-	-	-	
2851	Recreation Services	153,498	152,421	74,962	97,645	1,167	3,956	36,168	87,375	63,679	127,420	155,000	63,817	41.2%	
2852	Recreation Supplies	71,945	49,613	34,719	50,908	2,755	24,324	18,077	38,810	19,999	56,200	83,352	19,190	23.0%	Base \$50,852; add addtl supplies (i.e. chairs, tables, pop up, etc)
2880	Prior Year Service & Supply	(1,430)	(1,803)	(750)	(1,371)	-	-	-	-	-	-	-	-	-	
2896	Cash/Inventory Shortages	-	-	-	-	-	-	-	123	-	-	-	-	-	
2898	Other Operating Supplies	-	64	-	59	-	-	-	-	-	-	450	-	0.0%	
2899	Other Operating Services	23,624	24,778	23,417	20,110	4,194	7,031	17,696	31,568	7,908	19,588	24,950	12,845	51.5%	Trend - CR/DR card usage online reg
	PBID	30,170	32,629	16,045	32,007	16,483	32,966	14,543	29,086	14,979	29,958	30,900	15,428	49.9%	
2911	DTECH Labor - AC	1,839	6,214	-	2,758	-	2,963	2,963	2,963	3,215	3,215	4,287	3,287	76.7%	Extra COMPASS License - Fsupervisor
2912	DTECH Fee - ACP	661	661	-	-	-	-	-	-	-	-	-	-	-	
2919	GS Contract Services	-	-	-	-	-	-	-	-	-	-	-	165	-	
2921	GS Printing Services	6	-	-	-	-	6	-	-	-	-	-	-	-	
2983	Surplus Property ACP	-	-	-	-	-	-	-	-	383	765	863	426	49.4%	Allocated Cost Package - County Surplus
OBJECT TOTAL		1,483,185	1,550,328	908,387	1,504,393	784,435	1,322,295	966,262	1,742,860	913,699	2,056,178	2,376,679	1,194,747	50.3%	320,501.07
4000's FIXED ASSETS															View Equip & CIP Chart
4201	Structures & Improvements	182,983	124,675	40,591	88,889	38,906	145,105	7,578	80,944	490,041	680,745	145,000	73,489	50.7%	
4202	Improvements Other than Buildings	89,237	65,785	196,055	473,924	205,800	266,986	-	180,030	21,020	232,304	1,056,790	154,085	14.6%	
OBJECT TOTAL		272,219	190,460	236,646	562,811	244,706	412,091	7,578	260,525	511,061	913,049	1,201,790	227,573	18.9%	
4301	Equipment - Prop	60,659	114,641	74,265	81,969	11,139	11,139	-	33,447	-	78,527	212,631	65,220	30.7%	Sound System, Mower, Truck
OBJECT TOTAL		60,659	114,641	74,265	81,969	11,139	11,139	-	33,447	-	78,527	212,631	65,220	30.7%	
5995	Interfund Chgs-Reimbursement	-	-	-	-	-	(48,537)	-	-	-	(31,705)	(171,603)	-	0.0%	Interfund Transfer Reimbursement from 337B
7901	Appropriation for Contingencies	-	-	-	-	-	-	-	-	-	-	500,000	-	0.0%	Maintain \$500k Contingency; offset Transfer from 337B
OBJECT TOTAL		-	-	-	-	-	-	-	-	-	-	500,000	-	0.0%	
BUDGET UNIT TOTAL		4,190,818	4,578,957	2,595,919	4,817,774	2,244,177	3,904,144	2,210,308	4,415,748	2,784,041	5,735,658	7,372,567	2,997,099	40.7%	\$55,000 was transferred to Unrestricted Reserves

**CARMICHAEL RECREATION & PARK DISTRICT
ADOPTED BUDGET MID YEAR STATUS
FY2023-2024**

Administration

1/30/2024

ACCT NO	ACCT TITLE	2017-18 ACT YE	2018-19 ACT YE	ACT YE 2019-2020	ACT YE 2020-2021	ACT YE 2021-22	ADOPTED 2022-23	EST YE 2022-23	ACT YE 2022-23	ADOPTED 2023-24	MID YEAR 2023-24	%	ADJ BUDGET - NEW NOTES/COMMENTS	
1000's	SALARIES & EE BENEFITS:													
1110	S & W - Regular F/T	436,941	467,538	468,297	456,793	487,425	474,983	420,236	420,107	461,739	211,354	45.8%	Analyst RFT (Gen)/Fin Sup: \$68,850T 1/1/2024	
1122	S & W - Temp P/T	7,456	4,079	-	-									
	S & W - Custodial Assistants													
	S & W - Temp P/T Building Monitors													
1124	S & W - Board Members													
1130	Overtime	21			-									
1141	Premium Pay													
1143	Allowances	3,936	5,976	7,176	7,776	7,776	7,776	7,776	7,776	7,776	3,888	50.0%		
1152	Terminal Pay		29,843	4,667	-									
1210	Retirement	111,368	135,452	154,197	161,634	180,659	180,305	162,653	162,653	173,956	79,913	45.9%		
1220	OASHDI	34,552	38,724	36,731	35,219	37,883	36,336	31,671	32,429	35,917	16,466	45.8%		
1230	Group Insurance	74,537	86,543	116,292	105,311	115,247	101,865	79,123	79,104	95,121	40,331	42.4%		
1230-2	Dental	5,125	9,872	9,243	8,532	8,532	7,470	5,688	5,688	6,329	2,844	44.9%		
1230-3	Life	86	163	163	141	90	85	70	70	76	35	46.1%		
1230-4	Vision	350	739	953	862	877	805	635	635	707	317	44.9%		
1241	Workers' Comp				-	3,123	2,375	2,375	2,375	2,638	1,319	50.0%		Based on New Rates info
1251	Unemployment				-	966	1,260	444	448	560	-	0.0%		
1880	SAL & EE Benefits Prior Year													
	OBJECT TOTAL	679,955	790,122	807,221	781,473	842,577	813,260	710,671	711,284	784,819	356,467	45.4%		
2000's	SERVICES & SUPPLIES													
2005	Advertising & Legal Notices	840	645	-	272	887	600	9,130	9,130	1,000		0.0%		
2015	Bluprint/Copying Service													
2022	Books/Personal Supplies	431	538	160	-	-	200	-		-				
2029	Business/Conference Expenses	7,659	4,427	2,618	-	12	2,000	17	17	1,000		0.0%	More Virtual Workshops	
2035	Education/Training Services	3,269	2,869	617	735	1,492	1,500	75	75	1,000		0.0%	MoreVirtual Training	
2036	Education/Training Supplies													
2038	Employee Recognition		67		-	100	200	200	607	650		0.0%	Trend	
2039	Transportation	1,030	931	658	559	298	1,200	600	234	400	127	31.7%	Trend	
2051	Liability Insurance - District Wide	80,937	98,129	122,899	160,930	185,594	213,283	213,283	213,283	254,041	254,041	100.0%	Actual FY2023-24 Premium	
2061	Memberships	5,113	5,197	6,961	6,247	6,196	7,500	7,000	7,349	7,500	3,671	49.0%	Trend	
2076	Office Supplies	5,840	8,854	5,332	3,389	3,625	7,000	4,000	3,033	4,000	1,331	33.3%		
2081	Postage	597	686	717	1,830	1,994	1,200	600	438	600	275	45.8%		
2085	Printing Services						750	-	98	50		0.0%	Business Cards	
2103	Agricultural/Horticultural Services													
2104	Agricultural/Horticultural Supplies													
2111	Building Maintenance Service													
2112	Building/Carpentry Supplies													

**CARMICHAEL RECREATION & PARK DISTRICT
ADOPTED BUDGET MID YEAR STATUS
FY2023-2024**

1/30/2024

Administration

ACCT NO	ACCT TITLE	2017-18 ACT YE	2018-19 ACT YE	ACT YE 2019-2020	ACT YE 2020-2021	ACT YE 2021-22	ADOPTED 2022-23	EST YE 2022-23	ACT YE 2022-23	ADOPTED 2023-24	MID YEAR 2023-24	%	ADJ BUDGET - NEW NOTES/COMMENTS
2122	Chemical Supplies												
2131	Electrical Services												
2132	Electrical Supplies												
2141	Land Improvement Services												
2142	Land Improvement Supplies												
2151	Mech System Maintenance Svs												
2152	Mech System Maintenance Sup												
2162	Painting Supplies												
2167	Plumbing Services												
2168	Plumbing Supplies												
2185	Permit Charges												
2191	Electricity - District Wide	702	661	676	824	680	800	600	741	800	348	43.5%	Trend + inc cost
	LS - Electricity	2,007	1,835	1,792	1,772	2,109	2,257	1,800	2,348	2,500	1,085	43.4%	" "
2192	Natural Gas/LPG - District Wide	46	47	50	93	141	166	100	204	225	28	12.6%	" "
	LS - Natural Gas/LPB	689	696	701	992	1,845	2,177	2,177	2,969	3,250	362	11.2%	" "
2193	Refuse Collection/Disposal Service	747	780	841	862	789	805	1,342	786	865	358	41.3%	" "
	LS - Refuse	173	227	254	280	310	350	380	511	565	245	43.4%	" "
2195	Sewage Disposal Service	83	84	78	53	83	85	75	87	96	31	32.7%	" "
	LS - Sewer	331	277	272	125	328	400	300	359	440	93	21.2%	" "
2197	Telephone Service	665	691	739	751	3,464	3,500	2,616	3,995	4,000	2,540	63.5%	" "
2198	Water	3,176	3,730	3,626	4,151	4,221	7,100	6,500	4,383	6,000	3,710	61.8%	" "
2205	Auto Maintenance Services												
2206	Auto Maintenance Supplies												
2226	Expendable Tools/Inst Supplies												
2231	Fire Services												
2232	Fire Supplies												
2236	Fuel/Lubricants	15											
2252	Medical Equip Maintenance												
2261	Office Equip Maintenance Svcs	9,152	8,108	11,354	13,328	6,365	12,000	12,000	8,097	10,000	7,423	74.2%	Trend + Needs
2262	Office Equip Maintenance Sup	5,627	5,140	19,505	15,288	16,234	15,235	15,000	8,779	10,000	5,654	56.5%	" "
2275	Rent/Lease Equipment		479	5,614	4,577	3,000	4,000	4,000	3,797	4,000	1,772	44.3%	
2291	Other Equipment Maintenance Svc												
2292	Other Equip Maintenance Sup												
2314	Clothing/Personal Supplies												
2321	Custodial Services												
2322	Custodial Supplies				15	167	300	50					
2332	Food/Catering Supplies	553	83	741	-	322	250	250	122	250	396	158.6%	
2443	Medical Service	139	-	89	-	-	-	-	-	178		0.0%	Screening
2444	Medical Supply				834	966	500						
2505	Accounting/Financial Services	21,855	13,545	4,591	22,097	3,021	30,000	10,000	31,326	54,000	14,233	26.4%	DOF (Bond) 2,233; Audit 12k
2507	Assessor's Collection Services	25,435	25,214	25,696	26,336	26,870	28,000	24,226	24,460	27,000	13,743	50.9%	
2508	Clerk of Board Services					139	-						
2541	Personnel Services	57	-	32	-	-	-	2,458	2,458	97		0.0%	Screening
2552	Environmental Services	45,900	9,760	27,983	-	-	-						
2571	Security Services	3,600	52,080	58,103	57,050	60,653	65,000	65,000	59,543	85,000	33,844	39.8%	Trend + Security Cameras & Monitoring
2591	Other Professional Services	400	44,943	11,986	1,758	8,635	10,000	10,000	6,482	45,000	2,814	6.3%	Recruit DA; MP CEQA/Fish & Game;
2711	DTECH Labor												Architectural Svc (Facility)

**CARMICHAEL RECREATION & PARK DISTRICT
ADOPTED BUDGET MID YEAR STATUS
FY2023-2024**

Administration

1/30/2024

ACCT NO	ACCT TITLE	2017-18 ACT YE	2018-19 ACT YE	ACT YE 2019-2020	ACT YE 2020-2021	ACT YE 2021-22	ADOPTED 2022-23	EST YE 2022-23	ACT YE 2022-23	ADOPTED 2023-24	MID YEAR 2023-24	%	ADJ BUDGET - NEW NOTES/COMMENTS	
2811	Data Processing Services	8,278	4,395	6,413	3,653	3,544	5,500	5,000	2,895	4,074	2,595	63.7%	Cloud backup; Email Security	
2812	Computer Software/Licensing	879	6,733	6,911	10,339	12,316	17,500	17,000	17,058	17,500	13,562	77.5%		
2813	Sales Tax Adjustment-Board of Eq			(428)	-									
2851	Recreation Services													
2852	Recreation Supplies													
2880	Prior Year Service & Supply	(1,430)	(1,803)	(1,371)	-									
2896	Cash/Inventory Shortages													
2898	Other Operating Supplies		64	59	-		450	450		450		0.0%		
2899	Other Operating Services	23,342	23,488	20,110	7,031	31,118	14,496	15,000	18,878	24,000	9,628	40.1%		Trend - CR/DR card usage online reg
	PBID	30,170	32,629	32,007	32,966	29,086	30,000	29,958	29,958	30,900	15,428	49.9%		CID - annual increase
2911	Systems Development Services	1,839	6,214	2,758	2,963	2,963	2,963	3,215	3,215	4,287	3,287	76.7%		Add one license for FS
2919	GS Contract Payment Services										165			
2921	GS Printing Services	6			6	-	10	-		-				
2983	Surplus Property ACP					-	765	765	765	863	426	49.4%		
	OBJECT TOTAL	290,814	363,104	381,143	382,106	419,567	490,042	465,167	468,481	606,581	393,218	64.8%		
4000's	FIXED ASSETS													
4201	Structures & Improvements	182,983	124,675	88,889	145,105	80,494	807,400	627,244	680,745	145,000	73,489	50.7%	See CIP List	
4202	Improvements Other than Buildings	89,237	65,785	473,924	266,986	180,030	521,000	34,259	232,304	1,056,790	154,085	14.6%		
	OBJECT TOTAL	272,219	190,460	562,812	412,091	260,525	1,328,400	661,503	913,049	1,201,790	227,573	18.9%		
4301	Equipment - Prop													
	OBJECT TOTAL													
5995	Interfund Chgs-Reimbursement				(48,537)		(31,705)	(31,705)	(31,705)	(171,603)		0.0%	Fund 337B FY2022-23 Fund Balance	
7901	Appropriation for Contingencies	-	-	-	-		500,000	-	-	500,000		0.0%		
	OBJECT TOTAL	-	-	-	-		500,000	-	-	500,000		0.0%		
	BUDGET UNIT TOTAL	1,242,989	1,343,686	1,751,177	1,527,133	1,522,669	3,131,702	1,805,636	2,061,109	3,093,190	977,258	31.6%		

**CARMICHAEL RECREATION & PARK DISTRICT
ADOPTED BUDGET MID YEAR STATUS
FY2023-2024**

Recreation

1/30/2024

ACCT NO	ACCT TITLE	ACT YE 2017-18	ACT YE 2018-19	ACT YE 2019-2020	ACT YE 2020-2021	ACT YE 2021-22	ADOPTED 2022-23	ACT YE 2022-23	ADOPTED 2023-24	MID YEAR 2023-24	%	ADJ BUDGET - NEW NOTES/COMMENTS
1000's	SALARIES & EE BENEFITS:											
1110	S & W - Regular F/T & P/T	267,692	310,121	360,766	344,015	355,304	576,480	492,057	612,850	276,072	45.0%	Reclass RPT RC(Sports)_RFT 10/1/23:Total Est cost of diff: \$34,813
1122	S & W - Temp P/T	346,819	364,574	347,939	22,637	118,093	251,661	223,974	245,000	149,696	61.1%	Est Min Wage/Program growth
	S & W - Custodial Assistants	1,075										
	S & W - Temp P/T Building Monitors	40,608	37,664	33,891	150	25,096	53,432	36,610	53,432	22,959	43.0%	
1124	S & W - Board Members											
1130	Overtime	9	213	184	47	114	500	45	500	259	51.8%	
1141	Premium Pay											
1143	Allowances		1,776	2,304	2,304	2,208	2,304	1,392	2,304	576	25.0%	
1152	Terminal Pay	816	3,767	1,341	3,139	563		7,952		1,363		
1210	Retirement	69,514	89,850	110,610	112,426	122,052	182,730	174,544	194,117	91,764	47.3%	
1220	OASHDI	50,181	54,932	57,072	28,344	38,254	67,657	58,249	69,928	34,496	49.3%	
1230	Group Insurance	100,238	111,426	118,903	110,166	111,818	200,250	160,366	223,616	78,470	35.1%	
1230-2	Dental	5,875	11,688	10,547	9,954	9,480	13,985	12,206	13,985	6,399	45.8%	
1230-3	Life	80	163	153	131	81	115	100	115	52	45.2%	
1230-4	Vision	31	277	497	442	508	1,120	907	1,173	425	36.2%	
1241	Workers' Comp					13,995	8,002	8,002	8,572	4,286	50.0%	Based on New Rates info
1251	Unemployment					4,295	7,347	4,940	6,419	1,499	23.4%	
1880	SAL & EE Benefits Prior Year					2,542						
	OBJECT TOTAL	912,368	1,018,663	1,085,022	659,726	804,402	1,365,583	1,181,343	1,432,011	668,317	46.7%	
2000's	SERVICES & SUPPLIES											
2005	Advertising & Legal Notices	19,934	18,840	20,103	3,839	26,592	31,200	24,515	30,000	10,995	36.7%	
2015	Blueprint/Copying Service											
2022	Books/Personal Supplies											
2029	Business/Conference Expenses	3,526	4,097	3,734	1,535	2,467	3,000	85	3,000	220	7.3%	
2035	Education/Training Services	-	375	1,009	796	349	2,000	13	1,000	350	35.0%	
2036	Education/Training Supplies											
2038	Employee Recognition											
2039	Transportation	1,139	1,893	733		299	1,500	1,247	1,600	958	59.9%	Staff switching options
2051	Liability Insurance - District Wide											
2061	Memberships	450	745	760	610	755	870	290	1,015	295	29.1%	CPRS Memberships (7)
2076	Office Supplies	2,126	2,282	921	161	1,090	2,640	1,977	2,000	1,154	57.7%	
2081	Postage	8,668	9,922	10,875	129	12,471	13,125	8,953	12,000	5,612	46.8%	Guide mailing list revised
2085	Printing Services				135	-	200	128	200		0.0%	
2103	Agricultural/Horticultural Services											
2104	Agricultural/Horticultural Supplies											
2111	Building Maintenance Service											
2112	Building/Carpentry Supplies											
2122	Chemical Supplies											
2131	Electrical Services											
2132	Electrical Supplies						-	1,000	1,000		0.0%	Deck lighting for GH
2141	Land Improvement Services											
2142	Land Improvement Supplies											
2151	Mech System Maintenance Svs											

**CARMICHAEL RECREATION & PARK DISTRICT
ADOPTED BUDGET MID YEAR STATUS
FY2023-2024**

Recreation

1/30/2024

ACCT NO	ACCT TITLE	ACT YE 2017-18	ACT YE 2018-19	ACT YE 2019-2020	ACT YE 2020-2021	ACT YE 2021-22	ADOPTED 2022-23	ACT YE 2022-23	ADOPTED 2023-24	MID YEAR 2023-24	%	ADJ BUDGET - NEW NOTES/COMMENTS
2152	Mech System Maintenance Sup											
2162	Painting Supplies											
2167	Plumbing Services											
2168	Plumbing Supplies											
2185	Permit Charges											
2191	Electricity - District Wide	5,971	5,617	5,747	7,001	5,778	6,500	6,294	6,500	2,957	45.5%	Trend + cost inc
	LS - Electricity	17,060	15,596	15,229	15,063	17,923	19,200	19,960	20,000	9,221	46.1%	" "
2192	Natural Gas/LPG - District Wide	395	401	429	787	1,202	1,418	1,737	1,750	241	13.8%	" "
	LS - Natural Gas/LPB	5,857	5,917	5,955	8,433	15,683	18,506	25,239	26,000	3,081	11.8%	" "
2193	Refuse Collection/Disposal Service	7,615	6,850	7,410	7,324	6,705	7,322	6,679	7,322	3,040	41.5%	" "
	LS - Refuse	1,349	2,911	3,248	2,381	2,633	3,000	5,696	5,800	3,857	66.5%	" "
2195	Sewage Disposal Service	702	714	662	451	709	800	739	800	267	33.4%	" "
	LS - Sewer	2,813	2,352	2,315	1,062	2,784	2,533	3,054	3,200	791	24.7%	" "
2197	Telephone Service	5,654	5,877	6,284	8,580	7,340	8,160	8,356	8,500	4,647	54.7%	" "
2198	Water	26,998	31,702	30,818	35,281	35,878	40,000	37,253	36,000	31,532	87.6%	" "
2205	Auto Maintenance Services	475	3,008	741	536	1,083	1,000	2,735	2,000	1,227	61.4%	New Vans offset
2206	Auto Maintenance Supplies	37	-	19	250	-	500		500		0.0%	
2226	Expendable Tools/Inst Supplies											
2231	Fire Services											
2232	Fire Supplies											
2236	Fuel/Lubricants	4,290	4,065	2,860	61	2,856	4,000	4,601	6,000	1,971	32.9%	
2252	Medical Equip Maintenance											
2261	Office Equip Maintenance Svcs	648	3,331	5,470	2,467	3,412	4,500	4,131	4,300	2,099	48.8%	Trend
2262	Office Equip Maintenance Sup	1,184		280		373	600	517	600	271	45.1%	"
2275	Rent/Lease Equipment	5,987	4,741	4,469	5,624	5,738	7,645	6,556	7,200	4,646	64.5%	
2291	Other Equipment Maintenance Svc											
2292	Other Equip Maintenance Sup									13,076		Audio Improvement - LSCC (need AAR)
2314	Clothing/Personal Supplies	27						11				
2321	Custodial Services											
2322	Custodial Supplies				21			14				
2332	Food/Catering Supplies	114	60	271		40	1,200	223	500	154	30.8%	
2443	Medical Service	3,734	4,606	2,605	990	2,264	3,000	2,656	3,000		0.0%	
2444	Medical Supply			398						(50)		
2505	Accounting/Financial Services											
2507	Assessor's Collection Services											
2508	Clerk of Board Services											
2541	Personnel Services	2,606	3,116	1,790	1,166	974	3,850	1,504	2,000	625	31.3%	
2552	Environmental Services											
2571	Security Services	750	12,293	10,909		6,614	15,750	16,767	17,600	11,951	67.9%	
2591	Other Professional Services											
2711	DTECH Labor											
2811	Data Processing Services	2,198										
2812	Computer Software/Licensing		330	330	200	200	2,900	510	1,500	1,710	114.0%	Substitute Monday for Survey Monkey & Hootsuit; Canva
2813	Sales Tax Adjustment-Board of Eq											
2851	Recreation Services	153,498	152,421	97,645	3,956	87,375	192,000	127,420	155,000	63,817	41.2%	

**CARMICHAEL RECREATION & PARK DISTRICT
ADOPTED BUDGET MID YEAR STATUS
FY2023-2024**

Recreation

1/30/2024

ACCT NO	ACCT TITLE	ACT YE 2017-18	ACT YE 2018-19	ACT YE 2019-2020	ACT YE 2020-2021	ACT YE 2021-22	ADOPTED 2022-23	ACT YE 2022-23	ADOPTED 2023-24	MID YEAR 2023-24	%	ADJ BUDGET - NEW NOTES/COMMENTS	
2852	Recreation Supplies	71,945	49,613	50,908	24,324	38,810	69,781	56,200	83,352	19,190	23.0%	Includes base rate (\$50,852) plus additional \$32,500 supply requests	
2880	Prior Year Service & Supply												
2896	Cash/Inventory Shortages					123							
2898	Other Operating Supplies												
2899	Other Operating Services PBID		768			450	-	445	450	3,218	715.0%		Trend; Claim
2911	Systems Development Services												
2919	GS Contract Services												
2921	GS Printing Services												
2983	Surplus Property ACP												
	OBJECT TOTAL	357,752	354,444	294,925	133,162	290,970	469,700	376,503	451,689	203,122	45.0%		
4000's	FIXED ASSETS												
4201	Structures & Improvements												
4202	Improvements Other than Buildings												
	OBJECT TOTAL												
4301	Equipment - Prop		5,908			-	90,400	28,384	27,000		0.0%	Upgrade Audio Equipment in JSH and Clubhouse	
	OBJECT TOTAL		5,908			-	90,400	28,384	27,000		0.0%		
5995	Interfund Chgs-Reimbursement												
7901	Appropriation for Contingencies												
	OBJECT TOTAL												
	BUDGET UNIT TOTAL	1,270,120	1,379,015	1,379,947	792,887	1,095,373	1,925,683	1,586,230	1,910,700	871,439	45.6%		

**CARMICHAEL RECREATION & PARK DISTRICT
ADOPTED BUDGET MID YEAR STATUS
FY2023-2024**

Maintenance

1/30/2024

ACCT NO	ACCT TITLE	ACT YE 2017-18	ACT YE 2019-2020	ACT YE 2020-2021	ACT YE 2021-22	ADOPTED 2022-23	ACT YE 2022-23	ADOPTED 2023-24	MID YEAR 2023-24	%	ADJ BUDGET - NEW NOTES/COMMENTS
1000's	SALARIES & EE BENEFITS:										
1110	S & W - Regular F/T & PT	389,283	403,519	406,458	370,084	528,017	436,285	543,399	255,804	47.1%	
1122	S & W - Temp P/T	48,144									
	S & W - Custodial Assistants										
	S & W - Temp P/T Building Monitors										
1124	S & W - Board Members										
1130	Overtime	5	372	130	50	500		500	136	27.1%	
1141	Premium Pay	100	200								
1143	Allowances	288	576	576	576	576	576	576	288	50.0%	
1152	Terminal Pay	8,677	2,001	6,221	20,436	-	41		999		
1210	Retirement	107,303	126,699	134,181	127,450	180,560	149,731	177,820	83,906	47.2%	
1220	OASHDI	34,148	31,069	31,563	29,882	40,475	33,536	41,614	19,659	47.2%	
1230	Group Insurance	140,854	157,051	143,023	138,178	197,302	147,979	202,555	90,048	44.5%	
1230-2	Dental	4,875	11,258	10,547	8,888	12,798	10,310	12,798	6,044	47.2%	
1230-3	Life	69	147	138	77	106	87	106	50	46.7%	
1230-4	Vision	258	848	723	627	1,135	591	1,135	379	33.4%	
1241	Workers' Comp			-	34,359	46,520	46,520	54,729	27,365	50.0%	Based on New Rates info
1251	Unemployment			-	1,333	2,100	1,329	1,008	97	9.6%	
1880	SAL & EE Benefits Prior Year										
	OBJECT TOTAL	782,433	776,358	765,957	731,937	1,010,089	826,983	1,036,240	484,774	46.8%	
2000's	SERVICES & SUPPLIES										
2005	Advertising & Legal Notices	575	1,075	524	75						
2015	Blueprint/Copying Service	62	44	293	25		100		271		
2022	Books/Personal Supplies										
2029	Business/Conference Expenses	5,269		560			209	250	6	2.6%	
2035	Education/Training Services	-	3,602	2,341	4	4,000	1,340	4,000	300	7.5%	
2036	Education/Training Supplies										
2038	Employee Recognition										
2039	Transportation										
2051	Liability Insurance - District Wide										
2061	Memberships	145	270		145	300	295	300	145	48.3%	PAPA 2023 Membership(pesticide)
2076	Office Supplies	241	120	377	98	377	365	400	433	108.4%	
2081	Postage			257	7	100					
2085	Printing Services	119		22	31	75	49	50		0.0%	
2103	Agricultural/Horticultural Services	121,701	115,847	136,293	142,449	165,000	267,961	230,000	73,823	32.1%	3% inc-landscape contract; add'l tree svcs; 3 sites goats/sheep; 23/24
2104	Agricultural/Horticultural Supplies	16,531	3,963	3,694	2,864	75,000	6,598	25,000	1,300	5.2%	
2111	Building Maintenance Service	6,964	8,321	16,110	19,822	20,000	17,521	77,000	26,366	34.2%	77k for FY 23/24 Gyms & Sierra rms flors re-coat 11/23; inspect lift; Service doors; Door contacts LS800; 21k Windows & Scoreboards
2112	Building/Carpentry Supplies	26,682	27,962	15,859	9,386	30,000	8,307	20,000	3,598	18.0%	
2122	Chemical Supplies										
2131	Electrical Services	2,651	1,935	10,681	19,878	9,000		9,000		0.0%	
2132	Electrical Supplies	21,857	5,982	6,141	7,086	7,500	8,148	10,500	5,722	54.5%	3k increase from recommended
2141	Land Improvement Services	4,653	(1,655)	12,234	25,087	15,000	18,222	15,000	19,982	133.2%	Playground Fiber; GH oversee lawn; sidewalk repair
2142	Land Improvement Supplies	21,061	20,917	12,148	42,617	40,000	22,213	40,000	18,775	46.9%	Reinsstate - Turf Management Program
2151	Mech System Maintenance Svcs	19,196	30,147	48,083	118,815	140,000	112,118	50,000	24,356	48.7%	PM40k & Ice Mach; (100k) - HVAC Bond
2152	Mech System Maintenance Sup	9,765	50,012	11,763	11,272	20,000	12,383	18,000	6,569	36.5%	Filters \$2515, Refrigeration supplies, Airgas, HVAC parts
2162	Painting Supplies	3,101	2,075	1,415	2,920	3,500	3,560	3,500	1,951	55.7%	
2167	Plumbing Services	5,182	3,945	3,047	7,150	6,500	7,866	7,656	10,922	142.7%	Hydro Jet Clean-out; Backflow tests/repair
2168	Plumbing Supplies	27,504	29,523	17,452	8,434	20,000	11,588	20,000	4,248	21.2%	

**CARMICHAEL RECREATION & PARK DISTRICT
ADOPTED BUDGET MID YEAR STATUS
FY2023-2024**

Maintenance

1/30/2024

ACCT NO	ACCT TITLE	ACT YE 2017-18	ACT YE 2019-2020	ACT YE 2020-2021	ACT YE 2021-22	ADOPTED 2022-23	ACT YE 2022-23	ADOPTED 2023-24	MID YEAR 2023-24	%	ADJ BUDGET - NEW NOTES/COMMENTS
2185	Permit Charges	2,476	2,528	2,058	2,205	3,000	2,423	3,000	2,322	77.4%	County Env Hazmat (CP & LS); Sac Metro Fire WoodChipper
2191	Electricity - District Wide	28,450	27,383	33,359	27,532	30,000	29,987	32,100	14,087	43.9%	min 10% inc for utility + usage trend
	LS - Electricity	81,286	72,563	71,772	85,397	92,000	95,105	98,400	43,934	44.6%	
2192	Natural Gas/LPG - District Wide	1,882	2,044	3,749	5,729	6,760	8,274	8,500	1,147	13.5%	17% increase for utility +
	LS - Natural Gas/LPB	27,907	28,375	40,181	74,724	88,175	120,257	124,000	14,678	11.8%	increased use/rates
2193	Refuse Collection/Disposal Service	30,252	34,043	34,895	31,947	40,000	31,825	35,000	14,483	41.4%	County increase
	LS - Refuse	6,993	10,267	11,346	12,548	14,000	20,691	21,000	9,936	47.3%	increase for required addtl services
2195	Sewage Disposal Service	3,346	3,154	2,148	3,376	3,725	3,521	5,000	1,272	25.4%	5,500 for FY 23/24
	LS - Sewer	13,405	11,030	5,059	13,264	14,750	14,553	15,000	3,771	25.1%	15,500 for FY 23/24
2197	Telephone Service	26,941	29,943	30,400	34,974	35,000	39,469	35,000	21,377	61.1%	
2198	Water	128,639	146,839	168,105	170,947	200,000	177,498	190,000	150,242	79.1%	190,000 for FY 23/24 30k reduction
2205	Auto Maintenance Services	17,951	2,341	7,224	6,247	10,000	8,663	20,000	14,135	70.7%	20k for FY 23/24 mower repair
2206	Auto Maintenance Supplies	13,637	12,915	7,054	9,985	10,000	8,492	10,000	2,369	23.7%	
2226	Expendable Tools/Inst Supplies	16,595	2,776	4,008	4,228	6,500	5,137	8,000	5,344	66.8%	Based on addtl staffing levels
2231	Fire Services	-	-	913	1,696	1,700	1,063	1,200	1,727	143.9%	Trend - Annual Service/Inspection, Fire Ext Service, New fire ext; LS Kitchen Hood alarm testing
2232	Fire Supplies	772	994	393	28	1,000	2,027	2,500	767	30.7%	Trend + addtl needs: Svc Fire ext, new fire ext.
2236	Fuel/Lubricants	13,247	12,409	11,539	14,476	16,000	16,221	18,000	9,380	52.1%	Trend + usage/cost
2252	Medical Equip Maintenance		71								
2261	Office Equip Maintenance Svcs	203		63							
2262	Office Equip Maintenance Sup	18					50				
2275	Rent/Lease Equipment	2,628	9,694	2,875	3,544	8,000	615	5,000	2,620	52.4%	Match FY22/23 Budget
2291	Other Equipment Maintenance Svc	3,015				4,500		3,000			Match FY22/23 Budget
2292	Other Equip Maintenance Sup	4,168	2,617	549		2,500		12,500			Maint. app/software & tablets
2314	Clothing/Personal Supplies	6,650	6,845	5,476	4,864	6,000	7,016	7,500	2,980	39.7%	inc 2k due to staffing level
2321	Custodial Services	84,277	91,516	48,872	68,404	87,150	102,190	110,000	60,802	55.3%	3% contract inc; full operations
2322	Custodial Supplies	16,710	13,611	8,093	12,225	20,000	16,504	22,000	18,949	86.1%	5k increase; full operation + costs
2332	Food/Catering Supplies	154	77	-	105	125		125			Match FY22/23 Budget
2443	Medical Service	822	151	1,540	398	150	408	178	8	4.2%	Post offer Pre-employment screening
2444	Medical Supply			7							
2505	Accounting/Financial Services										
2507	Assessor's Collection Services										
2508	Clerk of Board Services										
2541	Personnel Services	203	57	57	164	250	97	250			Post offer Pre-employment screening
2552	Environmental Services			6,000	16,152	20,000					Funded in CIP (GF)/ADA_Bond Funding
2571	Security Services										
2591	Other Professional Services				9,000						
2711	DTECH Labor										
2811	Data Processing Services										
2812	Computer Software/Licensing	8,450							3,310		Productive Parks
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										
2899	Other Operating Services PBID	282			-	500	264	500		0.0%	
2911	Systems Development Services										
2919	GS Contract Services										
2921	GS Printing Services										

**CARMICHAEL RECREATION & PARK DISTRICT
ADOPTED BUDGET MID YEAR STATUS
FY2023-2024**

Maintenance

1/30/2024

ACCT NO	ACCT TITLE	ACT YE 2017-18	ACT YE 2019-2020	ACT YE 2020-2021	ACT YE 2021-22	ADOPTED 2022-23	ACT YE 2022-23	ADOPTED 2023-24	MID YEAR 2023-24	%	ADJ BUDGET - NEW NOTES/COMMENTS
2983	Surplus Property ACP										
	OBJECT TOTAL	834,618	828,325	807,027	1,032,323	1,278,137	1,211,194	1,318,409	598,408	45.4%	
4000's	FIXED ASSETS										
4201	Structures & Improvements										
4202	Improvements Other than Buildings										
	OBJECT TOTAL										
4301	Equipment - Prop	60,659	81,969	11,139	33,447	50,000	50,143	185,631	65,220	35.1%	Add Mower & Truck
	OBJECT TOTAL	60,659	81,969	11,139	33,447	50,000	50,143	185,631	65,220	35.1%	
5995	Interfund Chgs-Reimbursement										
7901	Appropriation for Contingencies										
	OBJECT TOTAL										
	BUDGET UNIT TOTAL	1,677,710	1,686,651	1,584,123	1,797,707	2,338,226	2,088,320	2,540,280	1,148,402	45.2%	

**CAPITAL EQUIPMENT & IMPROVEMENT PROJECTS
GENERAL FUND 337A
FY2023-24**

2QT UPDATE

ACCOUNT/DESCRIPTION	ADOPTED BUDGET FY2022-23	SPENT/ COMMITTED	BALANCE	COMMENTS	STATUS
43430110 - CAPITAL EQUIPMENT					
Audio Improvements*	27,000	13,075.71	13,924	Replacement: dep paid, JSH Installed, remaining bal \$5,603.88	
Large Mower	120,631	0.00	120,631	New	ordered \$100,238.35
Truck	65,000	65,219.88	-220	Replacement	Complete
Total Capital Equipment:	212,631	78,295.59	134,335		
42420100 - STRUCTURES & IMPROVEMENTS					
LSCC 800 Wing Restoration (GF)*	102,823	65,831.96	36,991	Re-budget (Final Construction /Closing costs) Ins Proceeds	
LSCC KHO Flooring (088F)	120,000		120,000	Leveling/New Flooring	est. 88K 1-26-24
Door & Hardward Replacements (088F)*	30,000	7,656.68	22,343	LS Shop Doors	
Miscellaneous Project(s) - Prospective Donations (GF)	25,000	0.00	25,000	Used for Small Projects-Donations or Contingency for CIP	
Total Structures & Improvements:	277,823	73,488.64	204,334		
42420200 - OTHER IMPROVEMENTS					
Amenities: Various Parks (088F) combined with (337A)**	40,204	49,718.09	-9,514	Bleachers/Bike Racks/Drinking fountain(s); Rec'vd \$25k frm CGS towards bleachers (see Misc)**; Combined TB:\$65,204	Bleachers purchased. Two Drinking fountains ordered \$11,928.40. (\$7,014.77 Kiwanis will reimb.)
Cardinal Oaks Parking Lot (ARPA)	325,000		325,000	ARPA Funding	
CP BB Court Improvement	5,073	5,072.35	1	Final cost - CIP FY2022-23; Portable RR and Fencing	Complete
CP Tennis Courts Improvement (088F)	78,840	3,840.00	75,000	LED Lighting; \$77,464 was avail/committed at YE2022-23	waiting for bids
Del Campo Booster Pump (088F)	75,000		75,000	Quimby/in-lieu fees	waiting for bids
Electronic Reader Board at Carmichael Park (088F)	70,000		70,000	New, Quimby/in-lieu fees	project approved @ \$70,938.03
Garfield House Path Extension (ADA) (337I)	100,000	95,454.26	4,546	\$100k was available and committed at YE2022-23	Complete
Glancy Oaks Booster Pumps (088F)	30,000		30,000	Quimby/in-lieu fees	waiting for bids
Shade Structure(s)	35,000		35,000	Shade Structure(s) for outdoor facility; Park Impact Fees	
Sutter Community Garden Improvement	850		850	Fence Addition	
District wide Improvements (088F) & (337I)	139,000		139,000	Prior AB required: use a portion for Security Cameras	
Miscellaneous Project(s) - Prospective Donations GF**	25,000		25,000	\$25K donation from CGS for bleachers	Complete
Total Other Improvements:	923,967	154,084.70	769,882		
TOTAL CIP:	1,201,790	227,573.34	974,217		
TOTAL CAPITAL EQUIP & CIP BUDGETED FY2022-23:	1,414,421	305,868.93	1,108,552		

*Adjustments made these Equip and CIP Items

Audio was posted to Other Equip (Services & Supplies) AAR now needed

Budget coded to 42420200; AAR now needed:

LSCC 800 Wing

Door Replacements (CP & LSCC)

**Carmichael Recreation and Park District
Bond Series 2023 - Restricted Fund
FY2023-24 Mid Year Status**

A-1 (Tax Exempt)

County Treasury
Restricted Fund

Assets	Fund 52L0	Q1 - (July -Sept)				Q2 - (Oct -Dec)			
		Beginning Balance	Debits	Credits	Ending Balance	Beginning Balance	Debits	Credits	Ending Balance
Cash in Treasury		300,663.13 *	5,184,000.00	(5,183,846.83)	300,816.30 *	300,816.30	5,274,524.00	(5,273,346.42)	301,993.88 *
Accrued Interest Rec'vble		524.00			524.00	524.00	524.00	(1,048.00)	-
Investments		5,113,274.40	5,183,846.83	(5,113,274.40)	5,183,846.83	5,183,846.83	5,273,346.42	(5,183,846.83)	5,273,346.42
Total Assets		5,414,461.53	10,367,846.83	(10,297,121.23)	5,485,187.13	5,485,187.13	10,548,394.42	(10,458,241.25)	5,575,340.30
Liabilities									
Claims Payable			5,183,846.83	(5,183,846.83)	-	-	5,273,346.42	(5,273,346.42)	-
Construction		(5,360,000.00)			(5,360,000.00)	(5,360,000.00)			(5,360,000.00)
Investment Earnings		(54,461.53)		(70,725.60)	(125,187.13) **	(125,187.13)		(90,153.17)	(215,340.30) **
Deposit from Others		(5,414,461.53)	5,183,846.83	(5,254,572.43)	(5,485,187.13)	(5,485,187.13)	5,273,346.42	(5,363,499.59)	(5,575,340.30)
Total Liabilities		(5,414,461.53)	5,183,846.83	(5,254,572.43)	(5,485,187.13)	(5,485,187.13)	5,273,346.42	(5,363,499.59)	(5,575,340.30)

A-2 (Taxable)

Assets	Fund 52M0	Q1 - (July -Sept)				Q2 - (Oct -Dec)			
		Beginning Balance	Debits	Credits	Ending Balance	Beginning Balance	Debits	Credits	Ending Balance
Cash in Treasury		500,087.09 *	4,034,000.00	(3,833,333.83)	700,753.26 *	700,753.26	3,900,862.00	(3,899,708.80)	701,906.46 *
Accrued Interest Rec'vble		862.00			862.00	862.00	862.00	(1,724.00)	-
Investments		3,978,963.91	3,833,333.83	(3,978,963.91)	3,833,333.83	3,833,333.83	3,899,708.80	(3,833,333.83)	3,899,708.80
Total Assets		4,479,913.00	7,867,333.83	(7,812,297.74)	4,534,949.09	4,534,949.09	7,801,432.80	(7,734,766.63)	4,601,615.26
Liabilities									
Claims Payable			3,833,333.86	(3,833,333.86)	-	-	3,899,708.80	(3,899,708.80)	-
Construction		(4,434,420.25)			(4,434,420.25)	(4,434,420.25)			(4,434,420.25)
Investment Earnings		(45,492.75)		(55,036.09)	(100,528.84) **	(100,528.84)		(66,666.17)	(167,195.01) **
Deposit from Others		(4,479,913.00)	3,833,333.86	(3,888,369.95)	(4,534,949.09)	(4,534,949.09)	3,899,708.80	(3,966,374.97)	(4,601,615.26)
Total Liabilities		(4,479,913.00)	3,833,333.86	(3,888,369.95)	(4,534,949.09)	(4,534,949.09)	3,899,708.80	(3,966,374.97)	(4,601,615.26)

Notes:

*Cumulative Release Amount for CIP; Remaining funds Invested in Higher Yield Account

P1 Releases: \$300,000 for A-1 Tax Exempt; \$500,000 then add'l \$200,000 A-2 Taxable in P4; Balance reflect release amount + interest earnings.

**Interest Earnings on High Yield Investment to Date Current Balances

**Carmichael Recreation and Park District
Bond Series 2023 - Capital Project Fund
FY2023-24 Mid Year Status**

A-1 (Tax Exempt) and A-2 (Taxable)

Assets	Fund	Q1 - (July -Sept)				Q2 - (Oct -Dec)			
		Beginning Balance	Debits	Credits	Ending Balance	Beginning Balance	Debits	Credits	Ending Balance
Cash in Treasury	337L			(24,970.00)	(24,970.00)	(24,970.00)	(363,142.27)		(388,112.27)
Restricted Assets		9,794,420.25			9,794,420.25	9,794,420.25			9,794,420.25
Total Assets		9,794,420.25		(24,970.00)	9,769,450.25	9,769,450.25	(363,142.27)		9,406,307.98
Warrants Payable		(24,970.00)	24,970.00		-	-			-
Claims Payable		-			-	-			-
Liabilities		(24,970.00)	24,970.00	-	-	-			-
Fund Balance Unreserved		16,159.75	9,794,420.00	(9,810,580.00)	(0.25)	(0.25)			(0.25)
42420100 Buildings		24,970.00			24,970.00	24,970.00	363,142.27		388,112.27
Estimated Revenue		64,637.00	80,797.00	(64,637.00)	80,797.00	80,797.00			80,797.00
Appropriations		(9,875,217.00)	9,875,217.00	(9,875,217.00)	(9,875,217.00)	(9,875,217.00)			(9,875,217.00)
Total Equity and Other		(9,769,450.25)	19,750,434.00	(19,750,434.00)	(9,769,450.25)	(9,769,450.25)			(9,406,307.73)
		(9,794,420.25)	19,775,404.00	(19,750,434.00)	(9,769,450.25)	(9,769,450.25)			(9,406,307.73)

*** CIP Projects Completed:
All A-2 Projects**

HVAC - LSCC RM 403	24,970.00
Roof - LSCC 200	124,776.81
Roof - LSCC 300	52,242.81
Roof - LSCC 400	52,221.82
Roof - LSCC 500	85,544.83
Roof - LSCC 600	48,356.00
	<u>363,142.27</u>

Total Projects to date: 388,112.27

**Carmichael Recreation and Park District
Bond Series 2023 - Debt Service Fund
BUDGET TO ACTUALS
FY2023-24 Mid Year Status**

A-1 (Tax Exempt)

A-2 (Taxable)

Commitment Item	Budget	Actual	Available	% Available
30321000 INTEREST EXPENSE*	225,567.00	225,566.67	0.33	0.33
* 30 - OTHER CHARGES	225,567.00	225,566.67	0.33	0.33
79790100 CONTINGENCY APPR	179,714.00	-	179,714.00	100.00
* 79 - Appropriation for Con	179,714.00	-	179,714.00	100.00
** Expenditure accounts	405,281.00	225,566.67	179,714.33	44.34
91910100 PROP TAX CUR SEC	100,000.00-	-33,556.72	66,443.28-	66.44
91910300 PROP TAX CUR SUP		-94.42	94.42	
91910600 PROP TAX UNITARY		-402.69	402.69	
* 91 - TAXES**	100,000.00-	-34,053.83	65,946.17-	65.95
94941000 INTEREST INCOME	3,810.00-	-6,795.87	2,985.87	78.37-
94941011 MISC INCOME		-218,770.80	218,770.80	
* 94 - REVENUE FROM USE OF M	3,810.00-	-225,566.67	221,756.67	5,820.39-
95952200 HOME PROP TAX RE		(263.96)	263.96	
* 95 - INTERGOVERNMENTAL REV		(263.96)	263.96	
** REVENUE ACCOUNTS	103,810.00-	(259,884.46)	156,074.46	150.35-
*** Total	301,471.00	-34,317.79	335,788.79	111.38

Commitment Item	Budget	Actual	Available	% Available
30321000 INTEREST EXPENSE*	212,639.00	212,639.09	0.09-	
* 30 - OTHER CHARGES	212,639.00	212,639.09	0.09-	
79790100 CONTINGENCY APPR	815,155.00	0.00	815,155.00	100.00
* 79 - Appropriation for Con	815,155.00	0.00	815,155.00	100.00
** Expenditure accounts	1,027,794.00	212,639.09	815,154.91	79.31
91910100 PROP TAX CUR SEC	935,000.00-	-514,781.02	420,218.98-	44.94
91910300 PROP TAX CUR SUP		-1,447.68	1,447.68	
91910600 PROP TAX UNITARY		-6,186.76	6,186.76	
* 91 - TAXES**	935,000.00-	-522,415.46	412,584.54-	44.13
94941000 INTEREST INCOME	6,475.00-	-6,299.67	175.33-	2.71
94941011 MISC INCOME		-86,637.00	86,637.00	
* 94 - REVENUE FROM USE OF M	6,475.00-	-92,936.67	79,843.84	1,335.32-
95952200 HOME PROP TAX RE		-4,055.32	4,055.32	
* 95 - INTERGOVERNMENTAL REV		-4,055.32	4,055.32	
** REVENUE ACCOUNTS	941,475.00-	-619,407.45	855,156.16-	34.21
*** Total	86,319.00	-406,768.36	493,087.36	571.24

*Reflects Debt Service Payments

**Property Tax Collection (based on \$18 per \$100k Assessed Value)