

Carmichael



# Memo

**To:** Advisory Board of Directors

**From:** Mike Blondino, District Administrator  
Ingrid Penney, Administrative Services Manager

**Date:** August 17, 2023

**Subject:** Budget Adjustments to FY2023-24 General Fund 337A

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***Background:***

Due to a spreadsheet miscalculation the FY 2023-24 budget had to be readjusted downward by approximately \$334k. This week the management staff met to work on avenues to balance the budget. A solution was reached through a combination of augmenting revenues and reducing expenditures and the amount transferred to unrestricted reserve, while still maintaining the \$500k Contingency. The new budget total is \$7,372,067, a \$249k reduction.

The information below is a record of those changes. The updated figures had to be submitted to the County on August 9, so staff had to move forward as time was of the essence. The Budget Committee was informed of and supported the necessary changes prior to the revised submission.

***Changes made:***

- Revenue increased by \$30K in recreation budget due to conservative estimates
- Unrestricted Reserve lowered from \$100K to \$55K
- Facility Lead Position was removed from the budget
- Lowered Turf Maintenance funding from \$60K to \$40K
- Cut a portion of the security camera monitoring funding which may lead to less cameras installed
- Miscellaneous cuts in Admin Budget adding up to \$40K
- Minor changes were made to Utilities to account for actual costs in FY2022-23.
- Audio equipment only funded for John Smith Hall.

***Other Unrelated Changes:***

There were also some additional changes made to the CIP Budget with no net change to the total. Staff received final invoices on three projects that were completed last fiscal year after the Special Meeting on August 2.

Added:

- CP Tennis Courts fencing in the amount of \$3,840
- CP Basketball Court Improvement temporary fencing used during construction totaling \$5,073
- Sutter Jensen Community Park – Sutter Community Garden (portion of) fencing totaling \$850

Reduced:

- Amenities in the amount of \$9,763

***Budget Summary:***

A summary of the updated FY2023-24 Budget for General Fund 337A and the Capital Equipment & CIP List is attached.

**RECOMMENDATION:**

Staff recommends that the Advisory Board ratify the changes to the FY2023-24 Budget for the General Fund 337A, for a total budget of \$7,372,067 and the Capital Equipment & CIP List, as presented.

**CARMICHAEL RECREATION AND PARK DISTRICT  
GENERAL FUND SUMMARY - FUND 337A**

*Updated 8/9/2023*

<b>ACCT NO</b>	<b>ACCT TITLE</b>	<b>ADOPTED 2022-23</b>	<b>EST YE 2022-2023</b>	<b>ACTUAL 2022-2023</b>	<b>RECMNDED 2023-2024</b>	<b>ADOPTED 2023-24</b>	<b>ADOPTED vs RECMD</b>
<b>REVENUES</b>							
9100 Series	Property Taxes	2,473,750	2,482,044	2,563,982	2,551,448	2,627,041	75,593
9400 Series	Building Rentals+	1,456,327	1,425,309	1,483,798	1,483,000	1,596,000	113,000
9500 Series	Intergovernmental/ Park Fees+	541,591	85,520	254,885	438,000	1,066,967	628,967
9600 Series	Rec Program Charges+	724,750	501,800	611,135	576,500	634,000	57,500
9700 Series	Other - Don, Insurance+	962,598	883,230	1,219,030	75,500	178,323	102,823
9800 Series	Surplus Sales	30,000	-	-	-	-	-
		6,189,017	5,377,903	6,132,831	5,124,448	6,102,331	977,883
	<b>FUND BALANCE</b>	1,175,390	1,175,390	1,175,390	1,135,281	1,324,736	189,455
	<b>TRNSFR IN/OUT RESERVES</b>					(55,000)	(55,000)
<b>TOTAL REVENUES</b>		<b>7,364,406</b>	<b>6,553,292</b>	<b>7,308,220</b>	<b>6,259,729</b>	<b>7,372,067</b>	<b>1,112,338</b>
<b>EXPENDITURES</b>							
1000 Series	Salaries & Benefits	3,188,932	2,778,351	2,719,609	3,135,252	3,253,070	117,818
2000 Series	Services & Supplies	2,238,379	1,964,442	1,978,343	2,119,477	2,376,679	257,202
4200 Series	CIP	1,328,400	661,503	913,049	470,000	1,201,790	731,790
4300 Series	Capital Equipment	140,400	45,420	78,527	35,000	212,631	177,631
5000 Series	Interfund Transfers	(31,705)	(31,705)	(31,705)	(147,693)	(171,603)	(23,910)
7900 Series	Contingency	500,000	-	-	647,693	500,000	(147,693)
<b>TOTAL EXPENDITURES</b>		<b>7,364,406</b>	<b>5,418,011</b>	<b>5,657,823</b>	<b>6,259,729</b>	<b>7,372,567</b>	<b>1,112,838</b>

**CAPITAL EQUIPMENT & IMPROVEMENT PROJECTS  
FY2023-24**

*Updated 8/9/2023*

<b>ACCOUNT / DESCRIPTION</b>	<b>COST</b>	<b>COMMENTS</b>
<b>CAPITAL EQUIPMENT</b>		
<b>Audio Improvements</b>	<b>\$27,000</b>	<b>Replacement: JSH</b>
Large Mower	\$120,631	New
Trucks	\$65,000	Replacement: \$65K per truck.
<b>TOTAL</b>	<b>\$212,631</b>	
<b>4201 - STRUCTURES &amp; IMPROVEMENTS</b>		
Miscellaneous Project(s) - Prospective Donations GF	\$25,000	Used for Small Projects by Donations or Contingency for funded CIP
Level KHO floor	\$120,000	Quimby Fund 088F
<b>TOTAL</b>	<b>\$145,000</b>	
<b>4202 - OTHER IMPROVEMENTS</b>		
<b>Amenities: Bleachers/Bike Racks/Drinking fountain(s)</b>	<b>\$40,204</b>	<b>Requires add'tl funds, \$35,051.83 avail/committed at YE (088F)</b>
Cardinal Oaks Parking Lot - Rebudget	\$325,000	ARPA Funding
<b>CP Tennis Courts Improvement - Rebudget</b>	<b>\$78,840</b>	<b>LED Lighting; \$77,464 was avail/committed at YE2022-23 (088F)</b>
<b>CP Basketball Court Improvement - Rebudget</b>	<b>\$5,073</b>	<b>Fence</b>
Del Campo Booster Pump - Rebudget	\$75,000	Quimby/in-lieu fees (088F)
Electronic Reader Board at Carmichael Park - New	\$70,000	New, Quimby/in-lieu fees (088F)
Garfield House Path Extension (ADA) - Rebudget	\$100,000	\$100k was available and committed at YE2022-23 (337I)
Glancy Oaks Booster Pumps	\$30,000	Quimby/in-lieu fees (088F)
LSCC 800 Wing (cont)	\$102,823	Insurance Proceeds
Door Replacements (CP & LSCC)	\$30,000	Quimby/in-lieu fees (088F)
Shade Structure(s)	\$35,000	Shade Structure(s) for outdoor facility; Park Impact Fees (337I)
<b>Sutter Community Garden Improvement - Rebudget</b>	<b>\$850</b>	<b>Fence addition</b>
District wide Improvements	\$139,000	Catch all for extra funds - Use Funds (088F) & (337I); prior AB required: use a portion for Security Cameras*
Miscellaneous Project(s) - Prospective Donations GF	\$25,000	\$25K donation from CGS for bleachers

**\$1,056,790**

TOTAL

**\$1,201,790**

**\*New projects:**

Security Cameras	\$100,000	Del Campo and LSCC may use the funds allocated to District wide improvements and Services and Supplies
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