

Memo



To: Advisory Board of Directors

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

Date: March 21, 2024

Subject: Recommended Budget Proposals for FY2024-25

Introduction:

On March 8, Staff met with the Budget Committee (Chair Carroll and Director Ives) to review the Recommended Budget for FY2024-25 for the District General Fund 337A and the 2022 Bond Series 2023 Funds 337L, M, and N. The Recommended Budgets are provisional; effective July 1 and used until the Budgets are adopted by the Board of Supervisors in September. The September submittals will focus primarily on changes to the FY2023-24 carry-over fund balance in order to balance the budgets.

County Schedule for the Recommended Budget FY2024-25

	March 22-25	District Budget Submittal due
Wed-Fri	June 5 – 7	Board of Supervisors Recommended Budget Hearings
Fri	July 19	FY 2023-24 Period 13 Closes – Actual Ending Fund Balances Available (based on last year’s schedule) Final Revisions due on August 1

County Budget Adoption for FY2024-25 is scheduled for September 24, 2024.

General Fund 337A:

Based on current projections and recent trends, Staff is estimating available revenues of \$6,514,557 for FY2024-25, which includes an estimated carry-over fund balance from FY2023-24 of \$1,202,099, of which \$500,000 is contingency funding. This funding is sufficient to meet current operational needs with some equipment and improvements for a balanced budget.

This proposal reflects continued program recovery and growth following the elimination of restrictions of COVID-19 and reopening of the LSCC 800Wing/Cypress Room. CRPD remains committed to maintaining service levels and improving efficiency and effectiveness wherever possible.

Budget projections estimate property taxes and tenant lease revenue to remain stable with modest growth, coupled with program revenue increasing as daily facility rentals and programs continue to recover.

Expenditure allocations follow the revenue, especially in the Recreation Division. This proposal includes provisions in revenues and expenditures towards continued expansion to respond to opportunities and changes. CRPD staff remains committed to cover direct costs.

For FY2024-25, the operations budget addresses the reorganization of the Administrative Services Division and current staffing in both the Recreation and Park Divisions. If additional funding is realized by fiscal year end, filling another Lead position is a priority. Health benefits are stated using the current rates and census. Management is accessing different options to respond to the rising cost of health care premiums. There is time between this recommended budget and the adopted budget in late July/early August to adjust.

Service/supply needs are based on known costs and trends; provision for baseline operations and the improved turf management program, computer replacement plan, chair and table replacement plan, and other items detailed later in this report.

For capital equipment, the mower originally ordered for FY2023-24 will be re-budgeted for arrival in FY2024-25.

The CIP budget allocation detailed later in the Report is based on available funds through park fees and donations. For the ARPA funds through the County, we will likely re budget the funds during the year-end adjustments. Planned projects include post and cable fence for Sutter Jensen Community Park, Replacement doors and District-wide Improvements. The projects funded through Bond Proceeds are addressed in the Capital Project Fund 337L.

Revenues – \$6,514,557

- Estimated Carry-Over Fund Balance from FY 2023-24: \$1,202,099
Difference between –
Estimated Year End Revenue: \$7,516,207
Estimated Year End Expenditures: \$6,314,118

\$500,000 from this carry-over makes up the Contingency.

- Projected Base Revenue for FY2024-25: \$5,102,748
- Total combined base (carry over and new): \$6,304,848

- Property Taxes, GL 9100 Series: \$2,734,762
Current Secured 3% growth based on estimated year end, Assessor's Roll, and trends; remaining taxes based on estimated year end. Property taxes continue to modestly grow. The CRPD tax rate area has a base of many pre-proposition 13 properties which add stability. There are numerous in-fill development projects occurring in the area which will increase revenues over the next year.

Property Tax Description Chart

Property Tax Accounts	Description/Comments
91910100 PROP TAX CUR SEC	District's share of 1% tax on real property in the tax rate area
91910200 PROP TAX CUR UNSEC	District's share of 1% tax on properties such as office furniture, equipment and boats owned by the assessee
91910300 PROP TAX CUR SUP	District's share of 1% tax on properties that have undergone change of ownership or new construction
91910400 PROP TAX SEC DELINQ	Teeter Plan financing - Distribution of District's share of secured tax levied rather than collected
91910500 PROP TAX SUP DELINQ	Teeter Plan financing - Distribution of District's share of supplemental tax levied rather than tax collected
91910600 PROPERTY TAX UNITARY	District's share of apportionment of Unitary 1% tax - a group of properties that operate as a unit as part of the primary function of the assessee.
91913000 PROP TAX PR UNSEC	District's share of unsecured taxes not due and not pd by 8/31
91914000 PROP TAX PENALTIES	District share of penalties pd by property owners prior to end of the fiscal year

- Building Rentals, GL #9429: \$1,660,486 - Based on past trends and known factors.
Breakdown –
 - LS Tenants: \$1,380,486 includes uniform rate paid by one tenant, additional land lease for another tenant, and 3% gain at 1/1/2025 from the Lease Escalators rate adjustment for two tenants
 - LS Daily Rentals: \$165,000 based on past revenue trends and emerging rentals now that facilities are open.
 - District wide Rentals: \$115,000; \$23,220 based on Capra and Jensen House rentals; remaining based on facility rentals.
- Homeowner Property Tax Relief, GL #9522: \$17,500 –
Based on trends; represents the District's share of \$7,000 of cash value lost on owner occupied homes.
- Aid from Other Local Gov GL #9531: \$159,709
 - Park Impact Fees (\$88,869)
 - District wide rentals
 - Quimby Fees (\$70,840)
 - Sutter Jensen Community Park – post and cable fence (\$25,840)
 - Doors (\$45,000)

- Recreation Service Charges, GL #9646: \$650,000
Estimate based on the past years' trends; the projection reflects revenues from programs, sports, and sponsorships (i.e., New sponsorship program, Youth Scholarship Fund, Concert Series, and other Events). Program participation continues to increase. Includes capacity for additional growth to offset related program costs.
- Law Enforcement Services, GL #9697: \$3,500 – Represents District's share of citation receipts.
- Donations & Contributions, GL #9730: \$65,000 – Denotes funds received from the Carmichael Parks Foundation, Kiwanis, Rotary, and other local organizations, such as Carmichael Girls Softball for park projects, supplies/equipment and misc. funds from "passing the hat" at Events. Planned projects include:
 - Miscellaneous small capital projects - \$50k
- Insurance Proceeds, GL #9740: \$5,000 –Reflects dividends and returned premium from our insurance programs through CAPRI.

Expenditures –\$6,514,557

- Salaries and Benefits, GL # 1000 Series: \$3,391,367

Includes the following: # of Regular FT EE eligible for step increases: 16

Regular full-time salaries includes a 3% COLA, effective 7/1/2024. The CPI at December 2023 was running 2.6%. The factor was rounded a 3% to account for the potential impact of Minimum wage on exempt positions. There is time to re-evaluate the COLA for FY2024-25.

Includes the re-organization plan for the Administrative Services Division with the following modifications:

- Modify the crossover training period for the Finance Section Manager from three months down to two months;
- District Administrator new planned retirement date: December 6, 2024

Proposal does not include the following:

Parks Division –

- Consider the hire of another Lead worker position at 1/1/2025; estimated cost \$84,842+ for salaries and benefits.

Minimum Wage Increase and COLA – Current rate: \$16/hour. We are building in a 3.5% based on the statute and current CPI rate, as starting in 2025, future increases will be adjusted annually for inflation based on the national CPI for urban wage earners and clerical worker (CIP-W), and the highest raise allowed in any one year would be 3.5%.

In November 2024, there will be a ballot initiative calling for the “Living Wage Act” which would increase the minimum wage across California incrementally up to \$18/hour by 2026.

Seasonal part time salaries provide for increased program participation for after-school/day camp programs, other youth and adult programs and classes, and youth and adult sports.

Benefit allocations are based on current and known rates. SCERS are based on lower published rates for FY2024-25. Health rates are based on current rates and census; SUI is based on 2024 rates. Workers Compensation allocation is based on current rates. Actual rates will be known for most before Adopted Budget (Final); exception: SUI which will not be known until November/December 2024.

- Services & Supplies: \$2,308,481 – Based on current trends, known costs, and new requests. Highlights follow:
 - Advertising & Legal Notices, GL #2005: \$31,000
Administration Division has budgeted \$1,000 for public notices. Recreation Division has budgeted \$30K for activity guides, Carmichael Times ads, eNewsletters; and online advertisements.
 - Business/Conference Expenses GL #2029: \$4,250
Component of the training budget, used for annual conferences and workshops. (CSDA, CPRS, CARPD, etc.)
 - Education/Training Services GL #2035: \$6,000
EEOC, Pesticide Application, PSMMS, etc. Virtual workshops, training, and conferences has reduced current year costs. Many have been offered at a reduced cost or free of charge.
 - Agricultural/Horticultural Services, GL #2103: \$180k
3% increase in the Landscape Contract; and continuation of contracting for goats grazing at three District park(s), additional contracted Tree Maintenance
 - Agricultural/Horticultural Supplies GL #2104: \$20k
Includes turf management program which is combined with Land Improvement Supplies #2142 (seed, soil, etc.)
 - Land Improvement Services, GL #2141: \$25k
Contracted repairs for potholes, fences/gates, playground surfaces, etc.
 - Land Improvement Supplies, GL #2142: \$40k
Includes funds to install/replace trash cans, benches, bricks, signs, playground equipment parts, road base/rocks, signs etc.
 - Mechanical Sys Mtn Services, GL # 2151: \$40k
Includes costs associated with the HVAC PM contract and repairs; ice machine cleaning/maintenance. Normally, an additional up to \$100k would be budgeted for HVAC replacements; however, the bond proceeds will be used instead.
 - Utilities, GL #s 2191 - 2195: \$46,600k+
Projections will be fine-tuned for the Adopted Budget based on year-end actuals.
 - Office Equip Services & Supplies, GL #2261 & 2262: \$25k+
Reflects service agreement on three copiers, IT services, and CPU/laptop/peripherals replacement plan.

- Rent/Lease Equip, GL #2275: \$17k
Includes the copier rentals for the District and LSCC Offices; equipment rentals for recreation events and park division equipment rentals
- Clothing/Personal Supplies, GL #2314: \$8k
Includes boot replacement (up to \$200/year) and jackets (up to \$150)
- Custodial Services, GL #2321: \$115k
Includes 3% Janitorial Services Contract increase
- Accounting/Financial Services, GL #2505: \$45k
Includes cost of FY2023-24 audit and DOF accounting/audit services/bond support
- Environmental Services, GL #2552: \$0k
ADA related costs will be funded through the bond proceeds
- Other Professional Services, GL #2591: \$20k
Provision for DA Recruitment Services
- Computer/Software Licensing, GL #2812: \$23k+
Reflects additional users/staff across all software applications.
- Recreation Services & Supplies, GL #s 2851 & 2852 – Reflects growth in programming and costs. \$53,395 baseline supply costs only.

Recreation Supplies, new requests included:

SUPPLIES	LOCATION	AMOUNT
Chair & Table Replacement Plan	LS	5,000
Promotional Items for Events	DW	4,000
Program or Event Supplies	DW	5,000
Vinyl Cutter Machine – Replace dates on banners	DW	400
		\$14,400

- Capital Improvement Projects: \$209,709, GL #s 4201 & 4202 –Reflects re-budgeted CIP funded through the park impact fees and donations. Please refer to the CIP List for Projects funded through the Capital Projects Funds 337L (bond proceeds).

STRUCTURES & IMPROVEMENTS	BUDGET	FUNDING SOURCE
Doors	45,000	Quimby
Misc. -Prospective Donations	25,000	Donations
<i>Total Structures & Improvements:</i>	\$70,000	

OTHER IMPROVEMENTS	BUDGET	FUNDING SOURCE
Sutter Jensen Community Park – Post and Cable Fence	25,840	Quimby Fees
District wide Improvements w/AB approval	88,869	Park Impact Fees
Misc. - Prospective Donations	25,000	Donations
<i>Total Other Improvements:</i>	\$139,709	

- Capital Equipment: \$105,000 Re-budget for a Parks Division: Mower

- Contingency: GL #7901 – \$500,000

Summary of Proposed Recommended Budget for FY 2024-25 General Fund 337A-Balanced Budget:

REVENUE TOTAL:	6,514,557	*	EXPENDITURES TOTAL:		6,514,557
Carry-over Fund Balance:	1,202,099		Operations:		5,254,641
Taxes:	2,734,762		Salaries/Benefits:	3,391,367	
Use of Money/Property:	1,676,486		Services & Supplies:	2,308,481	
Intergovernmental:	177,209				
Charges for Service:	653,500		C-I-P:		209,709
Other Revenue:	70,500		Capital Equip:		105,000
			Contingency:		500,000
Total:	6,514,557		Total:		6,514,557

*\$1+ due to rounding

Measure G General Obligation Bonds, Series 2023 –

Capital Project Program –

- Capital Project Fund 337L FY2024-25: **\$8,010,105**

This account is funded through 2022 Measure G 2023 Bond proceeds A-1 (Tax Exempt) and A-2 (Taxable) and interest earnings. The CIP Program is detailed on the Master Budget, Series I prepared by the CM. These projects and related budgets are estimated and will be adjusted as actual values are known.

Debt Service Programs –

Property Tax Collection – The County collects sufficient taxes to cover the cost of Principal & Interest Payments due. In FY2023-24, \$18/100 AV was sufficient to cover the debt service. Variables applied to the formula include: Number of parcels and Assessed Value(AV) on the Roll.

- Debt Service Fund 337M (Tax Exempt) Budget for FY2024-25: **\$650,652**

This account is funded through the collection of property tax and interest earnings associated with 2022 Measure G and disbursements for Principal and Interest payments. Interest *only* due for FY 2024-25 totaling \$225,567. The first principal payment is not due until 8/1/2044.

- Debt Service Fund 337N (Taxable) Budget for FY2024-25: **\$1,772,572**

This account is funded through the collection of property tax and interest earnings associated with 2022 Measure G and disbursements for Principal and Interest payments. Interest due for FY 2024-25: \$235,563
Principal due for FY2024-25: \$690,000 – *first* principal payment

Next Steps: Staff will submit the proposal to County for the Recommended Budgets with hearings by the Board of Supervisors in June.

Staff will continue to monitor current fiscal year revenue and expenditures. CRPD has time to make final adjustments for FY2024-25 Budgets through late July before submission for the Adopted Budget in August. The Board of Supervisors will hold Budget Hearings in September.

Recommendation:

Staff and Budget committee recommends approval and recommendation to Sacramento County Board of Supervisors the Proposed Recommended Budget for FY2024-25, balanced budgets, as presented:

CRPD PROGRAMS:

General Fund 337A – \$6,514,557

Capital Project Fund 337L – \$8,010,105

Debt Service Fund 337M – \$650,652

Debt Service Fund 337N – \$1,772,572

**CARMICHAEL RECREATION & PARK DISTRICT
BUDGET PROPOSAL - RECOMMENDED
GENERAL FUND - FUND 337A
FOR FY2024-25**

**CARMICHAEL RECREATION & PARK DISTRICT
BUDGET PROPOSAL - RECOMMENDED
FY2024-2025**

3/4/2024

REVENUES - FUND 337A

ACCT NO	ACCT TITLE	ADOPTED 2022-23	MID YR 2022-23	ACTUAL 2022-2023	ADOPTED 2023-24	MID YR 2023-24	EST YE 2023-24	RECMND 2024-25	DIFF	%	NOTES/COMMENTS
91910100	Property Taxes- Current/Secured	2,275,900	1,289,291	2,350,202	2,420,708	1,330,521	2,444,478	2,517,812	73,334	3.0%	3% frm Est YE FY2023-24
91910200	Property Taxes - Current/Unsecured	76,414	77,762	79,798	79,798	87,055	89,000	89,000	9,202	11.5%	12%
91910300	Supplemental PT - Current	81,049	29,161	90,734	85,000	21,214	85,000	80,000	(5,000)	-5.9%	-26%
91910400	Augmentation Fund	15,893	14,170	14,170	14,170	19,509	19,509	19,500	5,330	37.6%	38%
91910500	Property Tax - Supplemental/Delinquent	2,846	5,415	5,415	5,415	6,479	6,479	6,500	1,085	20.0%	20%
91910600	Property Tax Unitary	18,848	11,205	21,922	20,000	12,678	20,000	20,000	-	0.0%	
91912000	Property Tax Redemption	205	-	257	250		250	250	-	0.0%	
91913000	Prop Tax PR - Unsecured	1,622	599	847	1,000	561	1,000	1,000	-	0.0%	
91914000	Property Tax - Penalties	973	349	638	700	214	700	700	-	0.0%	
91919900	Property Tax - Other	-	-	-	-	-	-	-	-	-	
OBJECT TOTAL		2,473,750	1,427,951	2,563,982	2,627,041	1,478,230	2,666,416	2,734,762	83,951	3.2%	63,059 EST GROWTH
94941000	Interest Income	3,000	194	13,064	10,000	65	10,000	10,000	-	0.0%	
94942900	Building Rental - Other										
	LS Building Rentals	1,263,327	602,324	1,219,030	1,305,000	643,930	1,305,653	1,380,486	75,486	5.8%	Inc Lease Escalator+Svc/Utilities Rate
	District Wide Rentals	110,000	53,817	143,553	165,000	62,536	155,000	165,000	-	0.0%	Trend
	TOTAL BUILDING RENTAL - OTHER	80,000	51,841	101,866	110,000	51,631	110,000	115,000	5,000	4.5%	"
94943900	Ground Leases (Cell Tower)	1,453,327	707,983	1,464,450	1,580,000	758,097	1,570,653	1,660,486	80,486	5.1%	
94944400	Food Service Concessions	-	-	3,835	6,000	4,500	6,000	6,000	-	0.0%	Sublease on Cell Tower
OBJECT TOTAL		1,456,327	708,176	1,481,348	1,596,000	762,662	1,586,653	1,676,486	80,486	10.6%	114,652 EST GROWTH
95952200	Homeowner Property Tax Relief	18,000	9,085	18,170	18,000	8,811	17,622	17,500	(500)	-2.8%	Trend
95953000	Intergovernmental Revenue	-	-	-	-	-	-	-	-	-	CO Esmnt FY2021-22
95953100	Aid from Other Local Government Agencies	523,591	-	236,715	723,967	(237,597)	723,967	159,709	(564,258)	-77.9%	Park Fees CIP funding
95956900	State Aid - Other Misc Programs	-	-	-	-	-	-	-	-	-	
95959503	ARPA -SLFRF Revenue	-	-	-	325,000	-	325,000	-	(325,000)	-100.0%	ARPA
95959700	Federal Tax Credit	-	-	-	-	-	-	-	-	-	COVID19 Relief FY2021-22
OBJECT TOTAL		541,591	9,085	254,885	1,066,967	(228,786)	1,066,589	177,209	(889,758)	-83.4%	-

**CARMICHAEL RECREATION & PARK DISTRICT
BUDGET PROPOSAL - RECOMMENDED
FY2024-2025**

3/4/2024

REVENUES - FUND 337A

ACCT NO	ACCT TITLE	ADOPTED 2022-23	MID YR 2022-23	ACTUAL 2022-2023	ADOPTED 2023-24	MID YR 2023-24	EST YE 2023-24	RECMND 2024-25	DIFF	%	NOTES/COMMENTS
96964600	Recreation Service Charges	724,000	236,021	608,509	633,000	265,537	645,000	650,000	17,000	2.7%	Trend (incl \$8,000 for sponsorships)
96968000	CO Ins Prem ISF	-	-	-	-	-	-	-	-	-	
96969700	Law Enforcement Services	750	1,208	2,626	1,500	2,531	3,500	3,500	2,000	133.3%	
	OBJECT TOTAL	724,750	237,229	611,135	634,500	268,068	648,500	653,500	19,000	3.0%	FY2023-24 23,365 EST GROWTH
97970900	Taxable Sales										
97971000	Cash Overages		-	75							
97973000	Donations & Contributions	55,000	7,334	49,663	65,000	14,610	65,000	65,000	-	0.0%	Small CIP FY2023-24/Sponsors
97974000	Insurance Proceeds	907,098	178,608	923,548	112,823	(616,330)	212,823	5,000	(107,823)	-95.6%	Prop Loss,Dvdnds;Rtn Prem
97979000	Other Revenue	500	26	368	500	82	500	500	-	0.0%	
97979900	Prior Year Revenue	-	-	-	-	-	-	-	-	-	
	OBJECT TOTAL	962,598	185,968	973,654	178,323	(601,638)	278,323	70,500	(107,823)	-337.4%	
98986100	Gain on Sale of Fixed Asset	30,000	-	-	-	-	-	-	-	-	
	OBJECT TOTAL	30,000	-	-	-	-	-	-	-	-	
	BUDGET TOTAL	6,189,017	2,568,409	5,885,005	6,102,831	1,678,536	6,246,481	5,312,457	(790,374)	-13.0%	
	FUND BALANCE	1,175,390	1,175,390	1,175,390	1,324,736	1,324,736	1,324,736	1,202,099	(122,637)	-10.2%	
	TRNSFR TO/FRM REST RESERVE -EQUIP				(55,000)	(55,000)	(55,000)			0.0%	Moved to Unrestricted Reserves
	TOTAL PROJECTION	7,364,406	3,743,799	7,060,394	7,372,567	2,948,272	7,516,217	6,514,557	(913,010)	40.0%	Mid Year Revenues
		7,364,406		5,735,658	7,372,567	2,998,514	6,314,118	6,514,557		40.7%	Mid Year Expenditures
		(0)		1,324,736	(0)	(50,242)	1,202,099	(0)			

**CARMICHAEL RECREATION & PARK DISTRICT
BUDGET PROPOSAL - RECOMMENDED
FY2024-2025**

EXPENDITURES - FUND 337A Combination

3/4/2024

ACCT NO	ACCT TITLE	ADOPTED 2022-23	MID YR 2022-23	ACT YE 2022-23	ADOPTED 2023-24	MID YR 2023-24	EST YE 2023-24	RECMND 2024-25	DIFF	%	NOTES/COMMENTS
1000's	SALARIES & EE BENEFITS:										4% COLA - RFT 7/1/2024 - tied to Minimum Wage Increase
1110	S & W - Regular F/T	1,579,480	669,274	1,348,449	1,617,988	743,230	1,503,555	1,676,005	58,017	3.6%	Add Adm Re-org (incl crossover training)
1122	S & W - Temp P/T	251,661	127,307	223,974	245,000	149,696	250,000	259,000	14,000	5.7%	Est Minimum Wage increase of 3.5% 1/1/2025
	S & W - Custodial Assistants	-	-	-	-	-	-	-	-	-	Provision for Add'l Programming, Revenue match
	S & W - Temp P/T Building Monitors	53,432	17,032	36,610	53,432	22,959	53,400	55,000	1,568	2.9%	" " "
1124	S & W - Board Members	-	-	-	-	-	-	-	-	-	
1130	Overtime	1,000	45	45	1,000	395	1,543	1,000	-	0.0%	Estimated; Non-exempt mandatory
1141	Premium Pay	-	-	-	-	-	-	-	-	-	
1143	Allowances	10,656	4,848	9,744	10,656	4,752	9,504	10,326	(330)	-3.1%	Mileage Stipend; DA auto allow/bus exp
1152	Terminal Pay	-	5,659	7,992	-	2,362	20,510	58,640	58,640		Accrual payout when EE separates from CRPD
1210	Retirement	543,595	242,630	486,928	545,893	255,583	507,685	507,263	(38,630)	-7.1%	FY2024-25 Actual SCERS Rates
1220	OASHDI	144,468	62,689	124,214	147,459	70,621	140,621	154,173	6,714	4.6%	7.65% of Gross Salaries
1230	Group Insurance	499,417	182,420	387,448	521,292	208,850	437,827	556,017	34,725	6.7%	Based on 1/1/24 rates
1230-2	Dental	34,253	13,391	28,203	33,112	15,287	30,337	32,943	(169)	-0.5%	" "
1230-3	Life	306	123	257	297	137	272	310	13	4.4%	" "
1230-4	Vision	3,060	1,023	2,132	3,015	1,121	2,304	2,770	(245)	-8.1%	" "
1241	Workers' Comp	56,897	28,449	56,897	65,939	32,970	65,939	69,595	3,656	5.5%	Based on FY2023-24 Rates
1251	Unemployment	10,707	2,611	6,718	7,987	1,596	6,394	8,325	338	4.2%	Based on 2024 Rate 1.6%
1880	SAL & EE Benefits Prior Year										
	OBJECT TOTAL	3,188,932	1,359,281	2,719,609	3,253,070	1,509,558	3,029,890	3,391,367	138,297	4.3%	
2000's	SERVICES & SUPPLIES										View Division Breakdown Notes -Trend + increased costs
2005	Advertising & Legal Notices	31,800	21,643	33,645	31,000	10,995	28,000	31,000	-	0.0%	
2015	Blueprint/Copying Service	-	-	100	-	271	300	300	300		
2022	Books/Personal Supplies	200	-	-	-	-	-	-	-		
2029	Business/Conference Expenses	5,000	186	311	4,250	226	470	4,250	-	0.0%	
2035	Education/Training Services	7,500	728	1,428	6,000	650	4,000	6,000	-	0.0%	
2036	Education/Training Supplies	-	-	-	-	-	-	-	-		
2038	Employee Recognition	200	-	607	650	-	500	650	-	0.0%	
2039	Transportation	2,700	486	1,482	2,000	1,084	2,300	2,600	600	30.0%	
2051	Liability Insurance - District Wide	213,283	213,283	213,283	254,041	254,041	254,041	254,041	-	0.0%	Actual FY2023-24 Prop/Liability Insurance Coverage(CAPRI)
2061	Memberships	8,670	5,714	7,934	8,815	4,111	8,660	8,815	-	0.0%	
2076	Office Supplies	10,017	1,508	5,374	6,400	2,919	6,200	6,500	100	1.6%	
2081	Postage	14,425	4,422	9,391	12,600	5,886	12,600	14,300	1,700	13.5%	
2085	Printing Services	1,025	-	275	300	-	-	200	(100)	-33.3%	
2103	Agricultural/Horticultural Services	165,000	71,391	267,961	230,000	73,823	180,000	180,000	(50,000)	-21.7%	
2104	Agricultural/Horticultural Supplies	75,000	4,368	6,598	25,000	1,300	5,000	20,000	(5,000)	-20.0%	
2111	Building Maintenance Service	20,000	1,379	17,521	77,000	26,366	45,000	65,000	(12,000)	-15.6%	
2112	Building/Carpentry Supplies	30,000	3,699	8,307	20,000	3,598	8,000	15,000	(5,000)	-25.0%	
2122	Chemical Supplies	-	-	-	-	-	-	-	-		
2131	Electrical Services	9,000	-	-	9,000	-	-	9,000	-	0.0%	
2132	Electrical Supplies	8,500	2,471	8,148	11,500	5,722	10,000	11,000	(500)	-4.3%	
2141	Land Improvement Services	15,000	-	18,222	15,000	19,982	30,000	25,000	10,000	66.7%	
2142	Land Improvement Supplies	40,000	14,652	22,213	40,000	18,775	30,000	30,000	(10,000)	-25.0%	
2151	Mech System Maintenance Svs	140,000	54,357	112,118	50,000	24,356	42,000	40,000	(10,000)	-20.0%	
2152	Mech System Maintenance Sup	20,000	5,945	12,383	18,000	6,569	13,000	18,000	-	0.0%	
2162	Painting Supplies	3,500	2,514	3,560	3,500	1,951	2,800	4,000	500	14.3%	
2167	Plumbing Services	6,500	7,866	7,866	7,656	10,922	13,000	15,000	7,344	95.9%	

**CARMICHAEL RECREATION & PARK DISTRICT
BUDGET PROPOSAL - RECOMMENDED
FY2024-2025**

EXPENDITURES - FUND 337A Combination

3/4/2024

ACCT NO	ACCT TITLE	ADOPTED 2022-23	MID YR 2022-23	ACT YE 2022-23	ADOPTED 2023-24	MID YR 2023-24	EST YE 2023-24	RECMND 2024-25	DIFF	%	NOTES/COMMENTS
2168	Plumbing Supplies	20,000	6,477	11,588	20,000	4,248	9,000	20,000	-	0.0%	
2185	Permit Charges	3,000	2,253	2,423	3,000	2,322	2,322	3,000	-	0.0%	
2191	Electricity - District Wide	37,300	11,192	37,022	39,400	17,391	39,400	43,300	3,900	9.9%	Trend + inc cost
	LS - Electricity	113,457	36,231	117,413	120,900	54,240	120,900	132,708	11,808	9.8%	" "
2192	Natural Gas/LPG - District Wide	8,344	322	10,215	10,475	1,416	10,475	12,450	1,975	18.9%	" "
	LS - Natural Gas/LPB	108,858	1,273	148,466	153,250	18,121	153,250	180,000	26,750	17.5%	" "
2193	Refuse Collection/Disposal Service	48,127	12,892	39,290	43,187	17,880	43,187	48,187	5,000	11.6%	" "
	LS - Refuse	17,350	9,247	26,898	27,365	14,038	27,365	31,365	4,000	14.6%	" "
2195	Sewage Disposal Service	4,610	1,449	4,346	5,896	1,570	5,896	5,896	-	0.0%	" "
	LS - Sewer	17,683	5,616	17,967	18,640	4,656	18,640	18,640	-	0.0%	" "
2197	Telephone Service	46,660	15,302	51,820	47,500	28,564	48,700	48,700	1,200	2.5%	" "
2198	Water	247,100	132,117	219,133	232,000	185,484	234,000	224,000	(8,000)	-3.4%	" "
2205	Auto Maintenance Services	11,000	3,448	11,398	22,000	15,362	20,000	17,000	(5,000)	-22.7%	
2206	Auto Maintenance Supplies	10,500	4,130	8,492	10,500	2,369	5,500	10,500	-	0.0%	
2226	Expendable Tools/Inst Supplies AAR	6,500	3,412	5,137	8,000	5,344	8,000	8,000	-	0.0%	
2231	Fire Services	1,700	842	1,063	1,200	1,727	1,727	5,000	3,800	316.7%	
2232	Fire Supplies	1,000	1,730	2,027	2,500	767	2,000	2,000	(500)	-20.0%	
2236	Fuel/Lubricants	20,000	10,448	20,822	24,000	11,351	23,500	25,000	1,000	4.2%	
2261	Office Equip Maintenance Svcs	16,500	4,808	12,228	14,300	9,522	14,300	14,500	200	1.4%	
2262	Office Equip Maintenance Sup	15,835	1,957	9,346	10,600	5,925	10,600	10,650	50	0.5%	
2275	Rent/Lease Equipment	19,645	1,279	10,969	16,200	9,038	15,200	17,000	800	4.9%	
2291	Other Equipment Maintenance Svc	4,500	-	-	3,000	-	-	3,000	-	0.0%	
2292	Other Equip Maintenance Sup	2,500	-	-	31,200	13,076	26,680	2,500	(28,700)	-92.0%	
2314	Clothing/Personal Supplies	6,000	2,209	7,027	7,500	2,980	5,000	8,000	500	6.7%	Inc due to staffing level
2321	Custodial Services	87,150	33,457	102,190	110,000	60,802	110,000	115,500	5,500	5.0%	3% contract inc; full operations
2322	Custodial Supplies	20,300	7,047	16,518	22,000	18,949	25,000	22,000	-	0.0%	5k increase; full operation + costs
2332	Food/Catering Supplies	1,575	43	345	875	550	980	1,025	150	17.1%	
2443	Medical Service	3,150	1,335	3,064	3,356	1,423	3,356	3,556	200	6.0%	Post offer Pre-employment screening
2444	Medical Supply	500	-	-	-	(50)	-	3,000	3,000		
2505	Accounting/Financial Services	30,000	4,800	31,326	54,000	14,233	45,000	45,000	(9,000)	-16.7%	Audit; DOF fees;GO Bond County Fees
2507	Assessor's Collection Services	28,000	12,113	24,460	27,000	13,743	27,486	28,000	1,000	3.7%	
2508	Clerk of Board Services	-	-	-	-	-	-	-	-		
2541	Personnel Services	4,100	2,904	4,059	2,347	625	2,147	2,347	-	0.0%	Post offer Pre-employment screening
2552	Environmental Services	20,000	-	-	-	-	-	-	-		
2571	Security Services	80,750	33,084	76,309	102,600	45,795	94,000	94,000	(8,600)	-8.4%	Trend + Security Cameras & Monitoring
2591	Other Professional Services	10,000	6,482	6,482	45,000	2,814	5,000	20,000	(25,000)	-55.6%	Recruit DA
2711	DTECH Labor	-	-	-	-	-	-	-	-		
2811	Data Processing Services	5,500	2,895	2,895	4,074	2,595	4,074	4,074	-	0.0%	
2812	Computer Software/Licensing	20,400	14,129	17,568	19,000	18,582	27,248	23,250	4,250	22.4%	
2813	Sales Tax Adjustment-Board of Eq	-	-	-	-	-	-	-	-		
2851	Recreation Services	192,000	63,679	127,420	155,000	63,817	148,000	165,000	10,000	6.5%	
2852	Recreation Supplies	69,781	19,999	56,200	83,352	19,190	75,000	67,795	(15,557)	-18.7%	Base \$53,395; add addtl supplies (i.e. chairs, tables, pop up, etc)
2880	Prior Year Service & Supply	-	-	-	-	-	-	-	-		
2896	Cash/Inventory Shortages	-	-	-	-	-	-	-	-		
2898	Other Operating Supplies	450	-	-	450	-	450	450	-	0.0%	
2899	Other Operating Services	14,996	7,908	19,588	24,950	12,845	27,218	24,500	(450)	-1.8%	Trend - CR/DR card usage online reg
	PBID	30,000	14,979	29,958	30,900	15,428	30,856	31,782	882	2.9%	
2911	DTECH Labor - AC	2,963	3,215	3,215	4,287	3,287	4,287	4,287	-	0.0%	Extra COMPASS License - extra Adm position

CARMICHAEL RECREATION & PARK DISTRICT
BUDGET PROPOSAL - RECOMMENDED
FY2024-2025

EXPENDITURES - FUND 337A Combination

3/4/2024

ACCT NO	ACCT TITLE	ADOPTED 2022-23	MID YR 2022-23	ACT YE 2022-23	ADOPTED 2023-24	MID YR 2023-24	EST YE 2023-24	RECMND 2024-25	DIFF	%	NOTES/COMMENTS
2912	DTECH Fee - ACP	-	-	-	-	-	-	-	-	-	
2919	GS Contract Services					165	330	-	-	-	
2921	GS Printing Services	10	-	-	-	-	-	-	-	-	
2983	Surplus Property ACP	765	383	765	863	426	863	863	-	0.0%	Allocated Cost Package - County Surplus
	OBJECT TOTAL	2,237,879	913,699	2,056,178	2,395,379	1,196,162	2,172,808	2,308,481	(86,898)	-3.6%	339,201.07
4000's	FIXED ASSETS										View Equip & CIP Chart
4201	Structures & Improvements	807,400	490,041	680,745	145,000	73,489	145,000	70,000	(75,000)	-51.7%	
4202	Improvements Other than Buildings	521,000	21,020	232,304	1,056,790	154,085	1,056,790	139,709	(917,081)	-86.8%	
	OBJECT TOTAL	1,328,400	511,061	913,049	1,201,790	227,573	1,201,790	209,709	(992,081)	-82.6%	
4301	Equipment - Prop	140,400	-	78,527	193,931	65,220	81,233	105,000	(88,931)	-45.9%	Sound System, Mower, Truck
	OBJECT TOTAL	140,400	-	78,527	193,931	65,220	81,233	105,000	(88,931)	-45.9%	
5995	Interfund Chgs-Reimbursement	(31,705)	-	(31,705)	(171,603)	-	(171,603)	-	-	0.0%	FY2023-24 Interfund Transfer Reimbursement from 337B
7901	Appropriation for Contingencies	500,000	-	-	500,000	-	-	500,000	-	0.0%	Maintain \$500k Contingency; offset Transfer from 337B
	OBJECT TOTAL	500,000	-	-	500,000	-	-	500,000	-	0.0%	
	BUDGET UNIT TOTAL	7,363,907	2,784,041	5,735,658	7,372,567	2,998,514	6,314,118	6,514,557	(858,010)	-11.6%	\$55,000 was transferred to Unrestricted Reserves in FY2023-24

**CARMICHAEL RECREATION & PARK DISTRICT
RECOMMENDED BUDGET
FY2024-2025**

Administration

3/4/2024

ACCT NO	ACCT TITLE	ADOPTED 2022-23	MID YR 2022-23	ACT YE 2022-23	ADOPTED 2023-24	MID YR 2023-24	EST YE 2023-24	RECMND 2024-25	%	NOTES/COMMENTS
1000's	SALARIES & EE BENEFITS:									
1110	S & W - Regular F/T	474,983	217,078	420,107	461,739	211,354	427,880	485,996	45.8%	Re-org Plan
1122	S & W - Temp P/T									Includes:
	S & W - Custodial Assistants									Payroll/Acct Clerk last day 6/21/24
	S & W - Temp P/T Building Monitors									HR Tech hired 5/28/24: \$8,280 Tcomp
1124	S & W - Board Members									
1130	Overtime						779			Terminal CTO
1141	Premium Pay									
1143	Allowances	7,776	3,888	7,776	7,776	3,888	7,776	8,598	50.0%	
1152	Terminal Pay						16,990	58,640		Terminal Vac/Othr
1210	Retirement	180,305	83,879	162,653	173,956	79,913	161,604	171,317	45.9%	
1220	OASHDI	36,336	16,600	32,429	35,917	16,466	34,687	41,694	45.8%	
1230	Group Insurance	101,865	38,754	79,104	95,121	40,331	85,415	165,457	42.4%	
1230-2	Dental	7,470	2,844	5,688	6,329	2,844	5,807	7,347	44.9%	
1230-3	Life	85	35	70	76	35	71	99	46.1%	
1230-4	Vision	805	317	635	707	317	640	820	44.9%	
1241	Workers' Comp	2,375	1,188	2,375	2,638	1,319	2,638	2,810	50.0%	
1251	Unemployment	1,260		448	560	-	508	896	0.0%	
1880	SAL & EE Benefits Prior Year									
	OBJECT TOTAL	813,260	366,365	711,284	784,819	356,467	744,795	943,674	45.4%	40,024
2000's	SERVICES & SUPPLIES									
2005	Advertising & Legal Notices	600	9,130	9,130	1,000		-	1,000	0.0%	
2015	Blueprint/Copying Service									
2022	Books/Personal Supplies	200			-					
2029	Business/Conference Expenses	2,000	17	17	1,000		-	1,000	0.0%	Virtual Workshops; BD Sec Training
2035	Education/Training Services	1,500	75	75	1,000		-	1,000	0.0%	MoreVirtual Training
2036	Education/Training Supplies									
2038	Employee Recognition	200		607	650		500	650	0.0%	Trend
2039	Transportation	1,200	100	234	400	127	300	400	31.7%	Trend
2051	Liability Insurance - District Wide	213,283	213,283	213,283	254,041	254,041	254,041	254,041	100.0%	Actual FY2023-24 Premium
2061	Memberships	7,500	5,424	7,349	7,500	3,671	7,500	7,500	49.0%	Trend
2076	Office Supplies	7,000	862	3,033	4,000	1,331	3,500	3,500	33.3%	
2081	Postage	1,200	234	438	600	275	600	300	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
RECOMMENDED BUDGET
FY2024-2025**

Administration

3/4/2024

ACCT NO	ACCT TITLE	ADOPTED 2022-23	MID YR 2022-23	ACT YE 2022-23	ADOPTED 2023-24	MID YR 2023-24	EST YE 2023-24	RECMND 2024-25	%	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	800	224	741	800	348	800	800	43.5%	Trend + inc cost
	LS - Electricity	2,257	725	2,348	2,500	1,085	2,500	2,500	43.4%	" "
2192	Natural Gas/LPG - District Wide	166	6	204	225	28	225	500	12.6%	" "
	LS - Natural Gas/LPB	2,177	25	2,969	3,250	362	3,250	6,000	11.2%	" "
2193	Refuse Collection/Disposal Service	805	559	786	865	358	865	865	41.3%	" "
	LS - Refuse	350	158	511	565	245	565	565	43.4%	" "
2195	Sewage Disposal Service	85	29	87	96	31	96	96	32.7%	" "
	LS - Sewer	400	112	359	440	93	440	440	21.2%	" "
2197	Telephone Service	3,500	1,090	3,995	4,000	2,540	5,200	5,200	63.5%	" "
2198	Water	7,100	2,642	4,383	6,000	3,710	8,000	8,000	61.8%	" "
2205	Auto Maintenance Services									
2206	Auto Maintenance Supplies									
2226	Expendable Tools/Inst Supplies									
2231	Fire Services									
2232	Fire Supplies									
2236	Fuel/Lubricants									
2252	Medical Equip Maintenance									
2261	Office Equip Maintenance Svcs	12,000	2,512	8,097	10,000	7,423	10,000	10,000	74.2%	Trend + Needs
2262	Office Equip Maintenance Sup	15,235	1,908	8,779	10,000	5,654	10,000	10,000	56.5%	" "
2275	Rent/Lease Equipment	4,000		3,797	4,000	1,772	4,000	4,000	44.3%	
2291	Other Equipment Maintenance Svc									
2292	Other Equip Maintenance Sup									
2314	Clothing/Personal Supplies									
2321	Custodial Services									
2322	Custodial Supplies	300								
2332	Food/Catering Supplies	250		122	250	396	400	400	158.6%	
2443	Medical Service	-			178		178	178	0.0%	Screening
2444	Medical Supply	500								
2505	Accounting/Financial Services	30,000	4,800	31,326	54,000	14,233	45,000	45,000	26.4%	DOF (Bond) 2,233; Audit 12k
2507	Assessor's Collection Services	28,000	12,113	24,460	27,000	13,743	27,486	28,000	50.9%	
2508	Clerk of Board Services	-								

**CARMICHAEL RECREATION & PARK DISTRICT
RECOMMENDED BUDGET
FY2024-2025**

Administration

3/4/2024

ACCT NO	ACCT TITLE	ADOPTED 2022-23	MID YR 2022-23	ACT YE 2022-23	ADOPTED 2023-24	MID YR 2023-24	EST YE 2023-24	RECMND 2024-25	%	NOTES/COMMENTS
2541	Personnel Services	-	2,458	2,458	97		97	97	0.0%	Screening
2552	Environmental Services	-								
2571	Security Services	65,000	25,024	59,543	85,000	33,844	70,000	70,000	39.8%	Trend
2591	Other Professional Services	10,000	6,482	6,482	45,000	2,814	5,000	20,000	6.3%	Recruit DA
2711	DTECH Labor	-								
2811	Data Processing Services	5,500	2,895	2,895	4,074	2,595	4,074	4,074	63.7%	Cloud backup; Email Security
2812	Computer Software/Licensing	17,500	13,620	17,058	17,500	13,562	17,500	17,500	77.5%	
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	450			450		450	450	0.0%	
2899	Other Operating Services	14,496	7,908	18,878	24,000	9,628	24,000	24,000	40.1%	Trend - CR/DR card usage online reg
	PBID	30,000	14,979	29,958	30,900	15,428	30,856	31,782	49.9%	CID - annual increase
2911	Systems Development Services	2,963	3,215	3,215	4,287	3,287	4,287	4,287	76.7%	Add one license
2919	GS Contract Payment Services					165	330			
2921	GS Printing Services	10			-					
2983	Surplus Property ACP	765	383	765	863	426	863	863	49.4%	
	OBJECT TOTAL	490,042	332,990	468,481	606,581	393,218	542,903	564,988	64.8%	63,678
4000's	FIXED ASSETS									
4201	Structures & Improvements	807,400	490,041	680,745	145,000	73,489	145,000	70,000	50.7%	See CIP List
4202	Improvements Other than Buildings	521,000	21,020	232,304	1,056,790	154,085	1,056,790	139,709	14.6%	" "
	OBJECT TOTAL	1,328,400	511,061	913,049	1,201,790	227,573	1,201,790	209,709	18.9%	-
4301	Equipment - Prop									
	OBJECT TOTAL									
5995	Interfund Chgs-Reimbursement	(31,705)	-	(31,705)	(171,603)		(171,603)		0.0%	Fund 337B FY2022-23 Fund Balance
7901	Appropriation for Contingencies	500,000	-	-	500,000	-	-	500,000	0.0%	
	OBJECT TOTAL	500,000	-	-	500,000	-	-	500,000	0.0%	
	BUDGET UNIT TOTAL	3,131,702	1,210,416	2,061,109	3,093,190	977,258	2,489,488	2,218,371	31.6%	603,702

**CARMICHAEL RECREATION & PARK DISTRICT
RECOMMENDED BUDGET
FY2024-2025**

Recreation

3/4/2024

ACCT NO	ACCT TITLE	ADOPTED 2022-23	MID YR 2022-23	ACT YE 2022-23	ADOPTED 2023-24	MID YR 2023-24	EST YE 2023-24	RECMND 2024-25	%	NOTES/COMMENTS
2131	Electrical Services									
2132	Electrical Supplies	1,000			1,000		1,000	-	0.0%	Deck lighting for GH
2141	Land Improvement Services									
2142	Land Improvement Supplies									
2151	Mech System Maintenance Svcs									
2152	Mech System Maintenance Sup									
2162	Painting Supplies									
2167	Plumbing Services									
2168	Plumbing Supplies									
2185	Permit Charges									
2191	Electricity - District Wide	6,500	1,903	6,294	6,500	2,957	6,500	6,500	45.5%	Trend + cost inc
	LS - Electricity	19,200	6,159	19,960	20,000	9,221	20,000	20,000	46.1%	" "
2192	Natural Gas/LPG - District Wide	1,418	55	1,737	1,750	241	1,750	1,750	13.8%	" "
	LS - Natural Gas/LPB	18,506	216	25,239	26,000	3,081	26,000	26,000	11.8%	" "
2193	Refuse Collection/Disposal Service	7,322	2,140	6,679	7,322	3,040	7,322	7,322	41.5%	" "
	LS - Refuse	3,000	2,695	5,696	5,800	3,857	5,800	5,800	66.5%	" "
2195	Sewage Disposal Service	800	246	739	800	267	800	800	33.4%	" "
	LS - Sewer	2,533	955	3,054	3,200	791	3,200	3,200	24.7%	" "
2197	Telephone Service	8,160	2,465	8,356	8,500	4,647	8,500	8,500	54.7%	" "
2198	Water	40,000	22,460	37,253	36,000	31,532	36,000	36,000	87.6%	" "
2205	Auto Maintenance Services	1,000		2,735	2,000	1,227	2,000	2,000	61.4%	New Vans offset
2206	Auto Maintenance Supplies	500			500		500	500	0.0%	
2226	Expendable Tools/Inst Supplies									
2231	Fire Services									
2232	Fire Supplies									
2236	Fuel/Lubricants	4,000	2,347	4,601	6,000	1,971	5,500	6,000	32.9%	
2252	Medical Equip Maintenance									
2261	Office Equip Maintenance Svcs	4,500	2,296	4,131	4,300	2,099	4,300	4,500	48.8%	Trend
2262	Office Equip Maintenance Sup	600		517	600	271	600	650	45.1%	"
2275	Rent/Lease Equipment	7,645	1,279	6,556	7,200	4,646	7,200	8,000	64.5%	
2291	Other Equipment Maintenance Svc									
2292	Other Equip Maintenance Sup				18,700	13,076	18,680			FY23-24 LSCC Sound System components (AAR)
2314	Clothing/Personal Supplies		11	11						
2321	Custodial Services									
2322	Custodial Supplies			14						
2332	Food/Catering Supplies	1,200	43	223	500	154	500	500	30.8%	
2443	Medical Service	3,000	1,157	2,656	3,000	1,415	3,000	3,200	47.2%	
2444	Medical Supply					(50)	3,000			First Aid Supplies
2505	Accounting/Financial Services									
2507	Assessor's Collection Services									
2508	Clerk of Board Services									
2541	Personnel Services	3,850	446	1,504	2,000	625	1,800	2,000	31.3%	

**CARMICHAEL RECREATION & PARK DISTRICT
RECOMMENDED BUDGET
FY2024-2025**

Recreation

3/4/2024

ACCT NO	ACCT TITLE	ADOPTED 2022-23	MID YR 2022-23	ACT YE 2022-23	ADOPTED 2023-24	MID YR 2023-24	EST YE 2023-24	RECMND 2024-25	%	NOTES/COMMENTS
2552	Environmental Services									
2571	Security Services	15,750	8,060	16,767	17,600	11,951	24,000	24,000	67.9%	
2591	Other Professional Services									
2711	DTECH Labor									
2811	Data Processing Services									
2812	Computer Software/Licensing	2,900	510	510	1,500	1,710	1,710	2,300	114.0%	Substitute Monday for Survey Monkey & Hootsuit; Canva - Next year When 2 Work is increasing by \$500 a year.
2813	Sales Tax Adjustment-Board of Eq									
2851	Recreation Services	192,000	63,679	127,420	155,000	63,817	148,000	165,000	41.2%	
2852	Recreation Supplies	69,781	19,999	56,200	83,352	19,190	75,000	67,795	23.0%	Includes base rate (\$53,395) plus \$14,400 additional \$ supply requests
2880	Prior Year Service & Supply									
2896	Cash/Inventory Shortages									
2898	Other Operating Supplies									
2899	Other Operating Services PBID	-		445	450	3,218	3,218	-	715.0%	Trend; Claim
2911	Systems Development Services									
2919	GS Contract Services									
2921	GS Printing Services									
2983	Surplus Property ACP									
OBJECT TOTAL		469,700	156,997	376,503	470,389	204,537	458,815	459,232	43.5%	11,574
4000's	FIXED ASSETS									
4201	Structures & Improvements									
4202	Improvements Other than Buildings									
OBJECT TOTAL										
4301	Equipment - Prop	90,400	-	28,384	8,300				0.0%	Upgrade Audio Equipment in JSH (AAR to 2292)
OBJECT TOTAL		90,400	-	28,384	8,300				0.0%	
5995	Interfund Chgs-Reimbursement									
7901	Appropriation for Contingencies									
OBJECT TOTAL										
BUDGET UNIT TOTAL		1,925,683	743,672	1,586,230	1,910,700	872,854	1,771,255	1,870,501	45.7%	139,445

**CARMICHAEL RECREATION & PARK DISTRICT
RECOMMENDED BUDGET
FY2024-2025**

Maintenance

3/4/2024

ACCT NO	ACCT TITLE	ADOPTED 2022-23	MID YR 2022-23	ACT YE 2022-23	ADOPTED 2023-24	MID YR 2023-24	EST YE 2023-24	RECMMND 2024-25	%	NOTES/COMMENTS
1000's	SALARIES & EE BENEFITS:									
1110	S & W - Regular F/T & PT	528,017	217,094	436,285	543,399	255,804	510,191	579,322	47.1%	If Available, include for 1- RFT Facilities Lead Position
1122	S & W - Temp P/T									
	S & W - Custodial Assistants									
	S & W - Temp P/T Building Monitors									
1124	S & W - Board Members									
1130	Overtime	500			500	136	505	500	27.1%	
1141	Premium Pay									
1143	Allowances	576	288	576	576	288	576	576	50.0%	
1152	Terminal Pay	-	41	41		999	2,157			
1210	Retirement	180,560	74,231	149,731	177,820	83,906	167,364	141,264	47.2%	
1220	OASHDI	40,475	16,611	33,536	41,614	19,659	39,252	41,614	47.2%	
1230	Group Insurance	197,302	68,998	147,979	202,555	90,048	184,095	200,114	44.5%	
1230-2	Dental	12,798	4,977	10,310	12,798	6,044	11,732	12,798	47.2%	
1230-3	Life	106	42	87	106	50	97	106	46.7%	
1230-4	Vision	1,135	282	591	1,135	379	853	1,130	33.4%	
1241	Workers' Comp	46,520	23,260	46,520	54,729	27,365	54,729	57,990	50.0%	
1251	Unemployment	2,100	418	1,329	1,008	97	1,105	1,008	9.6%	
1880	SAL & EE Benefits Prior Year									
	OBJECT TOTAL	1,010,089	406,241	826,983	1,036,240	484,774	972,655	1,036,422	46.8%	
2000's	SERVICES & SUPPLIES									
2005	Advertising & Legal Notices									
2015	Blueprint/Copying Service			100		271	300	300		
2022	Books/Personal Supplies									
2029	Business/Conference Expenses		119	209	250	6	250	250	2.6%	
2035	Education/Training Services	4,000	640	1,340	4,000	300	3,500	4,000	7.5%	
2036	Education/Training Supplies									
2038	Employee Recognition									
2039	Transportation									
2051	Liability Insurance - District Wide									
2061	Memberships	300	145	295	300	145	145	300	48.3%	PAPA 2023 Membership(pesticide)
2076	Office Supplies	377	66	365	400	433	500	500	108.4%	
2081	Postage	100								
2085	Printing Services	75		49	50				0.0%	
2103	Agricultural/Horticultural Services	165,000	71,391	267,961	230,000	73,823	180,000	180,000	32.1%	3% inc-landscape contract; addtl tree svcs; 3 sites goats/sheep; 23/24 YE includes 75k for storm damaged trees 2-4-24 + 40 addtl tree services
2104	Agricultural/Horticultural Supplies	75,000	4,368	6,598	25,000	1,300	5,000	20,000	5.2%	
2111	Building Maintenance Service	20,000	1,379	17,521	77,000	26,366	45,000	65,000	34.2%	77k for FY 23/24 Gyms & Sierra rms re-coat 11/23; Door contacts LS800; 21kWWindows& Scoreboards; FY24-25 Floors
2112	Building/Carpentry Supplies	30,000	3,699	8,307	20,000	3,598	8,000	15,000	18.0%	
2122	Chemical Supplies									
2131	Electrical Services	9,000			9,000		-	9,000	0.0%	
2132	Electrical Supplies	7,500	2,471	8,148	10,500	5,722	9,000	11,000	54.5%	3k increase from recommended
2141	Land Improvement Services	15,000		18,222	15,000	19,982	30,000	25,000	133.2%	Playground Fiber; GH overseed lawn; sidewalk repair FYE includes addtl fall mtrl Spring 2024

**CARMICHAEL RECREATION & PARK DISTRICT
RECOMMENDED BUDGET
FY2024-2025**

Maintenance

3/4/2024

ACCT NO	ACCT TITLE	ADOPTED 2022-23	MID YR 2022-23	ACT YE 2022-23	ADOPTED 2023-24	MID YR 2023-24	EST YE 2023-24	RECMND 2024-25	%	NOTES/COMMENTS
2142	Land Improvement Supplies	40,000	14,652	22,213	40,000	18,775	30,000	30,000	46.9%	Turf Mgt Pet Waste bags; Memorial Benches/tables; Play Eq parts; Asphalt patch; etc.
2151	Mech System Maintenance Svcs	140,000	54,357	112,118	50,000	24,356	42,000	40,000	48.7%	PM40k & Ice Mach; (100k) - HVAC Bond
2152	Mech System Maintenance Sup	20,000	5,945	12,383	18,000	6,569	13,000	18,000	36.5%	Filters \$2515, Refrigeration supplies, Airgas, HVAC parts
2162	Painting Supplies	3,500	2,514	3,560	3,500	1,951	2,800	4,000	55.7%	
2167	Plumbing Services	6,500	7,866	7,866	7,656	10,922	13,000	15,000	142.7%	Hydro Jet Clean-out; Backflow tests/repair
2168	Plumbing Supplies	20,000	6,477	11,588	20,000	4,248	9,000	20,000	21.2%	
2185	Permit Charges	3,000	2,253	2,423	3,000	2,322	2,322	3,000	77.4%	County Env Hazmat (CP & LS); Sac Metro Fire WoodChipper
2191	Electricity - District Wide	30,000	9,066	29,987	32,100	14,087	32,100	36,000	43.9%	min 10% inc for utility + usage trend
	LS - Electricity	92,000	29,347	95,105	98,400	43,934	98,400	110,208	44.6%	
2192	Natural Gas/LPG - District Wide	6,760	261	8,274	8,500	1,147	8,500	10,200	13.5%	17% increase for utility +
	LS - Natural Gas/LPB	88,175	1,031	120,257	124,000	14,678	124,000	148,000	11.8%	increased use/rates
2193	Refuse Collection/Disposal Service	40,000	10,194	31,825	35,000	14,483	35,000	40,000	41.4%	County increase
	LS - Refuse	14,000	6,394	20,691	21,000	9,936	21,000	25,000	47.3%	increase for required addtl services
2195	Sewage Disposal Service	3,725	1,174	3,521	5,000	1,272	5,000	5,000	25.4%	5,500 for FY 23/24
	LS - Sewer	14,750	4,549	14,553	15,000	3,771	15,000	15,000	25.1%	15,500 for FY 23/24
2197	Telephone Service	35,000	11,747	39,469	35,000	21,377	35,000	35,000	61.1%	
2198	Water	200,000	107,015	177,498	190,000	150,242	190,000	180,000	79.1%	190,000 for FY 23/24 30k reduction
2205	Auto Maintenance Services	10,000	3,448	8,663	20,000	14,135	18,000	15,000	70.7%	20k for FY 23/24 mower repair
2206	Auto Maintenance Supplies	10,000	4,130	8,492	10,000	2,369	5,000	10,000	23.7%	
2226	Expendable Tools/Inst Supplies	6,500	3,412	5,137	8,000	5,344	8,000	8,000	66.8%	Based on addtl staffing levels
2231	Fire Services	1,700	842	1,063	1,200	1,727	1,727	5,000	143.9%	Trend - Annual Service/Inspection, Fire Ext Service, New fire ext; LS Kitchen Hood alarm testing
2232	Fire Supplies	1,000	1,730	2,027	2,500	767	2,000	2,000	30.7%	Trend + addtl needs: Svc Fire ext, new fire ext.
2236	Fuel/Lubricants	16,000	8,101	16,221	18,000	9,380	18,000	19,000	52.1%	Trend + usage/cost
2252	Medical Equip Maintenance									
2261	Office Equip Maintenance Svcs									
2262	Office Equip Maintenance Sup		50	50						
2275	Rent/Lease Equipment	8,000		615	5,000	2,620	4,000	5,000	52.4%	Match FY22/23 Budget
2291	Other Equipment Maintenance Svc	4,500			3,000		-	3,000		Match FY22/23 Budget
2292	Other Equip Maintenance Sup	2,500			12,500		8,000	2,500		Maint. app/software & tablets
2314	Clothing/Personal Supplies	6,000	2,198	7,016	7,500	2,980	5,000	8,000	39.7%	inc 2k due to staffing level
2321	Custodial Services	87,150	33,457	102,190	110,000	60,802	110,000	115,500	55.3%	3% contract inc; full operations
2322	Custodial Supplies	20,000	7,047	16,504	22,000	18,949	25,000	22,000	86.1%	5k increase; full operation + costs
2332	Food/Catering Supplies	125			125		80	125		Match FY22/23 Budget
2443	Medical Service	150	178	408	178	8	178	178	4.2%	Post offer Pre-employment screening
2444	Medical Supply									
2505	Accounting/Financial Services									
2507	Assessor's Collection Services									
2508	Clerk of Board Services									
2541	Personnel Services	250		97	250		250	250		Post offer Pre-employment screening
2552	Environmental Services	20,000								Funded in CIP (GF)/ADA_Bond Funding
2571	Security Services									
2591	Other Professional Services									
2711	DTECH Labor									
2811	Data Processing Services									
2812	Computer Software/Licensing					3,310	8,038	3,450		Productive Parks
2813	Sales Tax Adjustment-Board of Eq									

**CARMICHAEL RECREATION & PARK DISTRICT
RECOMMENDED BUDGET
FY2024-2025**

Maintenance

3/4/2024

ACCT NO	ACCT TITLE	ADOPTED 2022-23	MID YR 2022-23	ACT YE 2022-23	ADOPTED 2023-24	MID YR 2023-24	EST YE 2023-24	RECMND 2024-25	%	NOTES/COMMENTS
2851	Recreation Services									
2852	Recreation Supplies									
2880	Prior Year Service & Supply									
2896	Cash/Inventory Shortages									
2898	Other Operating Supplies									
2899	Other Operating Services PBID	500		264	500			500	0.0%	
2911	Systems Development Services									
2919	GS Contract Services									
2921	GS Printing Services									
2983	Surplus Property ACP									FYE 23-24 Savings
	OBJECT TOTAL	1,278,137	423,712	1,211,194	1,318,409	598,408	1,171,090	1,284,261	45.4%	147,319
4000's	FIXED ASSETS									
4201	Structures & Improvements									
4202	Improvements Other than Buildings									
	OBJECT TOTAL									
4301	Equipment - Prop	50,000	-	50,143	185,631	65,220	81,233	105,000	35.1%	Add Mower & Truck
	OBJECT TOTAL	50,000	-	50,143	185,631	65,220	81,233	105,000	35.1%	104,398
5995	Interfund Chgs-Reimbursement									
7901	Appropriation for Contingencies									
	OBJECT TOTAL									FYE 23-24 Savings
	BUDGET UNIT TOTAL	2,338,226	829,953	2,088,320	2,540,280	1,148,402	2,224,978	2,425,683	45.2%	315,302

PROPOSED BUDGET
GO BOND 2022 - SERIES 2023A-1 AND 2023A-2
CAPITAL PROJECT FUND - 337L
FY2024-25

**CARMICHAEL RPD - GO BOND 2022 - SERIES 2023A-1 AND 2023A-2
 CAPITAL PROJECT FUND 337L
 PROPOSED BUDGET
 FY 2024-2025**

**Fund Centers: 9337400 (Tax Exempt)
 9337500 (Taxable)**

3/6/2024

ACCT NO	ACCT TITLE	2022-23 ACT YE	2023-24 ADOPTED	2023-24 EST YE	2024-25 REC NND	DIFF	NOTES/COMMENTS
EXPENDITURES							
2000's	SERVICES & SUPPLIES						
20259100	Other Professional Svcs - 9337400	-	60,000	160,000		-	CONSTRUCT MGT PROGRAM FEES
	9337500			130,000			
20271000	Bond Issuance Costs - 9337400	143,838				-	
	Taxable - 9337500	119,261				-	
	OBJECT TOTAL	263,099	60,000	290,000		-	
4000's	FIXED ASSETS						
42420100	Structures and Buildings - 9337400	-	983,000	766,000	217,000	(766,000)	SEE CIP LIST
	Taxable 9337500	-	2,186,000	433,112	1,752,888	(433,112)	" "
42420200	Imp Other than Bldngs - 9337400	-	4,345,428	216,000	4,129,428	(216,000)	" "
	Taxable 9337500	-	2,300,789	160,000	2,140,789	(160,000)	" "
	OBJECT TOTAL	-	9,815,217	1,575,112	8,240,105	(1,575,112)	
	EXPENDITURE TOTAL - 9337400	143,838	5,388,428	1,142,000	4,246,428	(1,142,000)	
	Taxable - 9337500	119,261	4,486,789	723,112	3,763,677	(723,112)	
		263,099	9,875,217	1,865,112	8,010,105	(1,865,112)	

**CARMICHAEL RPD - GO BOND 2022 - SERIES 2023A-1 AND 2023A-2
 CAPITAL PROJECT FUND 337L
 PROPOSED BUDGET
 FY 2024-2025**

**Fund Centers: 9337400 (Tax Exempt)
 9337500 (Taxable)**

3/6/2024

ACCT NO	ACCT TITLE	2022-23 ACT YE	2023-24 ADOPTED	2023-24 EST YE	2024-25 RECND	DIFF	NOTES/COMMENTS
REVENUES							
94941000	Interest Income 9337400	-	44,924	1,300	43,624	(1,300)	Interest earnings through Pool
	Interest Income 9337500	-	35,873	1,300	34,573	(1,300)	Interest earnings through Pool
	OBJECT TOTAL	-	80,797	2,600	78,197	(2,600)	
98987000	Capital Project Fund - 9337400	9,612,210				-	
	Taxable - 9337500					-	
98987001	Premiums on Debt 9337400	445,309				-	
		10,057,519				-	
	BUDGET TOTAL	9,794,420	80,797	2,600	78,197	(2,600)	Combined Interest Earnings
	FUND BALANCE -9337400	5,360,000	5,360,000	4,219,300	4,262,924	(1,097,076)	FB Carry over from FY2022-23
	FUND BALANCE -9337500	4,434,420	4,434,420	3,712,608	3,747,181	(687,239)	FB Carry over from FY2022-23
	TOTAL PROJECTION	9,794,420	9,875,217	7,931,908	8,010,105	(1,865,112)	



CUMMING GROUP

CRPD Measure G Bond Program Master Budget

Series I		
Park	Scope Description	Cost
La Sierra	Natural Turf Soccer Field and Irrigation	\$ 2,157,967.50
	Escalation (5%)	\$ 107,898.38
	Soft Costs (30%)	\$ 532,713.57
	County charge for Labor Compliance (.5%)	\$ -
	Program Project Management	\$ 102,249.00
	Construction Contingency (5%)	\$ 113,293.29
	300 Wings - Roofs Phase 1	\$ 52,242.81
	400 Wing (East) - Roofs Phase 1	\$ 52,221.82
	600 Wing (West) - Roofs Phase 1	\$ 48,356.00
	500 Wing - Roofs Phase 1	\$ 85,544.83
	200 Wing - Roofs Phase 1	\$ 124,776.81
	Roofs Phase 2 + Contingency	\$ 354,952.00
	Canopy Areas - Roofs Phase 3	\$ 700,000.00
	Canopy Areas - Escalation (5%)	\$ 35,000.00
	Canopy Areas - Soft Costs (30%)	\$ 175,665.13
	Program Project Management	\$ 31,400.28
	Construction Contingency (5%)	\$ 36,750.00
	HVAC Phase I-IV	\$ 400,000.00
	HVAC Phase I-IV - Escalation (5%)	\$ 20,000.00
	HVAC Phase I-IV - Soft Costs (30%)	\$ 100,244.15
Program Project Management	\$ 17,938.50	
Construction Contingency (5%)	\$ 21,000.00	
Carmichael Park	Vets Hall's TT Playground replacement w/concrete repair	\$ 260,000.00
	TT Playground-Rubberized Surface	\$ 75,000.00
	TT Playground - Escalation (2.5%)	\$ 8,375.50
	TT Playground - Soft Costs (30%)	\$ 84,871.58
	Program Project Management	\$ 12,634.94
	Construction Contingency (5%)	\$ 17,168.78
	Paving Project-Phase I, II	\$ 412,532.71
	Paving Project-Phase I Escalation (2.5%)	\$ 10,625.00
	Program Project Management	\$ 12,467.29
	Construction Contingency (5%)	\$ 21,781.25
	New restroom by Tennis Courts	\$ 300,000.00
	RR Tennis Court - Escalation (5%)	\$ 15,000.00
	RR Tennis Court -Soft Costs (30%)	\$ 77,858.05
	Program Project Management	\$ 11,590.82
	Construction Contingency (5%)	\$ 15,750.00
Pickleball Courts (6)	\$ 375,000.00	
Pickleball - Escalation (20%) 10%	\$ 37,500.00	
Pickleball Soft Costs (30%)	\$ 108,504.61	
Program Project Management	\$ 15,245.39	

	Construction Contingency (5%)	\$ 20,625.00
Cardinal Oaks	Demo & Grading	\$ 50,000.00
	Playground Replacement (10K sq ft)	\$ 750,000.00
	Rubberized Surface	\$ 240,000.00
	ADA work from 2016 report (includes pathway repair)	\$ 214,330.00
	Pedestrian Lighting	\$ 150,000.00
	Cardinal Oaks - Escalation (5%)	\$ 70,216.50
	Cardinal Oaks - Soft Costs (30%)	\$ 364,461.32
	Cardinal Oaks - County charge for Labor Compliance (.5%)	\$ -
	Program Project Management	\$ 54,257.81
	Construction Contingency (5%)	\$ 73,727.33
Del Campo	Creek Bridge	\$ 180,000.00
	Creek Bridge - Escalation (5%)	\$ 9,000.00
	Creek Bridge - Soft Costs (30%)	\$ 46,714.83
	Program Project Management	\$ 6,954.49
	Construction Contingency (5%)	\$ 9,450.00
Glancy Oaks	Demo & Grading	\$ 50,000.00
	Park entry-ADA	\$ 25,000.00
	Playground Replacement	\$ 175,000.00
	Rubberized Surface	\$ 60,000.00
	ADA work from 2016 report	\$ 64,000.00
	Glancy Oaks - Soft Costs (30%)	\$ 91,947.01
	Program Project Management	\$ 14,105.85
	Construction Contingency (5%)	\$ 18,700.00
CRPD Program	Program Contingency	\$158,298.03
	Total	\$10,038,908.15

Series I		
Cost Summary	Scope Description	Cost
	Construction	\$7,356,924.48
	Escalation	\$313,615.38
	Soft Costs	\$1,582,980.25
	Program Project Management	\$278,844.37
	Construction Contingency	\$348,245.64
	Program Contingency	\$158,298.03
	TOTAL	\$10,038,908.15

CRPD Series 1 Budget	\$10,144,428.00
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PROPOSED BUDGET
GO BOND 2022 - SERIES 2023A-1
DEBT SERVICE FUND - 337M_ TAX EXEMPT
FY2024-25

**CARMICHAEL RPD - GO BOND 2022 - SERIES 2023A-1
DEBT SERVICE FUND 337M
PROPOSED BUDGET
FY 2023-2024**

Fund Centers: 9337200 (Tax Exempt)

3/6/2024

ACCT NO	ACCT TITLE	2022-23 ACT YE	2023-24 ADJ FNL	2023-24 EST YE	2024-25 RECMND	2024-25 ADOPTED	NOTES/COMMENTS
EXPENDITURES							
30 -OTHER CHARGES							
30321000	Interest Expense - 9337200	-	225,567	225,567	225,567		Interest Only Expense
30323000	Bond/Loan Redemption - 9337200	-	-	-	-		No Principal Pmt due until 8/1/2044
	OBJECT TOTAL		225,567	225,567	225,567		
79790100	Appropriation for Contingencies	-	179,714	-	-		
	OBJECT TOTAL	-	179,714	-	-		
	TOTAL EXPENDITURE	-	405,281	225,567	225,567		
REVENUES							
91910100	Property Tax Current Secured	-	100,000	48,657	50,117		\$18/per 100k AV
91910300	Property Tax Current Supplemental	-	-	189	189		
91910600	Property Tax Unitary	-	-	805	805		
	OBJECT TOTAL	-	100,000	49,651	51,111		
94941000	Interest Income 9337200	-	3,810	13,592	15,000		Interest earnings through Pool
94941011	Miscellaneous Income	-	-	218,771	-		Capitalized Interest
	OBJECT TOTAL	-	3,810	232,363	15,000		
95952200	Homeowners PT Relief	-	-	528	528		
	OBJECT TOTAL	-	-	528	528		
98987000	ISSUANCE OF DEBT	301,471	-	-	-		
	OBJECT TOTAL	301,471	-	-	-		
	TOTAL REVENUE	301,471	103,810	282,542	66,639		
	FUND BALANCE	-	301,471	301,471	584,013		
	TOTAL PROJECTION	301,471	405,281	584,013	650,652		

PROPOSED BUDGET
GO BOND 2022 - SERIES 2023A-2
DEBT SERVICE FUND - 337N_TAXABLE
FY2024-25

**CARMICHAEL RPD - GO BOND 2022 - SERIES 2023A-2
DEBT SERVICE FUND 337N TAXABLE
PROPOSED BUDGET
FY 2024-2025**

Fund Centers: 9337300 (Taxable)

3/6/2024

ACCT NO	ACCT TITLE	2022-23 ACT YE	2023-24 ADJ FNL	2023-24 EST YE	2024-25 RECMND	DIFF	NOTES/COMMENTS
EXPENDITURES							
30-	Other Charges						
30321000	Interest Expense - 9337300	-	212,639	212,639	235,563	22,924	INTEREST PAYMENT
30323000	Bond/Loan Redemption - 9337300	-	-	-	690,000	690,000	Principal Payment
	OBJECT TOTAL		212,639	212,639	925,563	712,924	
79790100	Appropriation for Contingencies		815,155	-	-	(815,155)	FUTURE P & I PAYMENT
	OBJECT TOTAL		815,155	-	-	(815,155)	
	EXPENDITURE TOTAL		1,027,794	212,639	925,563	(102,231)	
REVENUES							
91910100	Property Tax Current Secured	-	935,000	746,432	768,825	(166,175)	\$18/per 100k AV
91910300	Property Tax Supplemental	-	-	2,895	2,895	2,895	
91910600	Property Tax Unitary	-	-	12,374	12,374	12,374	
			935,000	761,701	784,094	(150,906)	
94941000	Interest Income	-	6,475	12,599	25,000	18,525	Interest earnings through Pool
94941011	Miscellaneous Income	-	-	86,637	-	-	Capitalized Interest
			6,475	99,236	25,000	18,525	
95952200	Homeowners PT Relief	-	-	8,111	8,111	8,111	
			-	8,111	8,111	8,111	
98987000	Issuance of Debt	86,319	-	-	-	-	
	OBJECT TOTAL	86,319	-	-	-	-	
	REVENUE TOTAL		941,475	869,048	817,205	(124,270)	
	FUND BALANCE	86,319	86,319	86,319	955,367	869,048	
	TOTAL PROJECTION	86,319	1,027,794	955,367	1,772,572	744,778	For future P & I payment