



FY 2024-25 Recommended Budget Adjustment
Proposals for
Funds 337A, and
2022 Bond Funds Series A-1 and A-2
337L, 337M, and 337N



INTRODUCTION

Key Dates:

- ✓ *Board of Supervisors Hearings on the FY2024-25
Recommended Budgets: June 5 – 7; **Approved***
- ✓ *FY2023-24 Close: July 19, 2024; **Closed***
- ❑ *Final Adjustments to Advisory Board:
August 1, 2024*
- ❑ *Board of Supervisors Final Adoption:
September 24, 2024*

General Fund 337A

Summary by Object Level/Category

ACCT NO	ACCT SERIES TITLE	ACTUAL 2023-2024	RECMNDED 2024-2025	ADJUSTED 2024-25	ADJUSTED vs RECMD
REVENUES					
9100 Series	Property Taxes	2,671,620	2,734,762	2,777,354	42,592
9400 Series	Building Rentals+	1,588,786	1,676,486	1,679,486	3,000
9500 Series	Intergovernmental/ Park Fees+	113,288	177,209	1,064,254	887,045
9600 Series	Rec Program Charges+	668,247	653,500	688,000	34,500
9700 Series	Other - Don, Insurance+	40,404	70,500	318,324	247,824
9800 Series	Surplus Sales	7,100	-	-	-
		5,089,446	5,312,457	6,527,418	1,214,961
	FUND BALANCE	1,324,736	1,202,099	869,580 *	(332,519)
	TRNSFR IN/OUT				
	RESERVES	(55,000)		(55,000)	(55,000)
TOTAL REVENUES		6,359,182	6,514,557	7,341,998	827,441
EXPENDITURES					
1000 Series	Salaries & Benefits	3,039,020	3,391,367	3,510,770	119,403
2000 Series	Services & Supplies	2,133,245	2,308,481	2,391,867	83,386
4200 Series	CIP	431,111	209,709	834,361	624,652
4300 Series	Capital Equipment	81,330	105,000	105,000	-
5000 Series	Interfund Transfers	(171,603)	-	-	-
7900 Series	Contingency		500,000	500,000	-
TOTAL EXPENDITURES		5,513,102	6,514,557	7,341,998	827,441

*Carry-over Fund Balance = Difference between Revenues and Expenditures in the prior fiscal year (FY2023-24).

Projected Revenue

Main Funding Sources

- **Actual Carry Over Fund Balance:** \$869,580, (includes \$500k–Contingency)
(Based on FY2023-24 Actual Year End Revenues vs Expenditures)
- **Additional Funds Identified for Unrestricted Reserves:** \$55k (Current balance: \$55k; **New \$110k**)
- **Property Taxes:** \$2,777,354; **increase of \$42,592** (Projecting 3.3% growth in Current Secured; current trend 5.5%)
- **Building Rental Program:** \$1,679,486; **increase of \$10,000**
 - LSCC Tenants: \$1,380,486 no change (incl uniform rate- 1 tenant, land lease- 1, and escalator - 2)
 - LSCC Daily Rentals: \$175,000, \$10,000 increase (based on trend and new rates)
 - District wide Rentals: \$115,000, no change (\$23,220 based on Capra & Jensen Properties)
- **Intergovernmental:** \$1,064,254; **increase of \$887,045** (HOPTR; CIP Program – reimbursements, rebudgets, and new projects)
- **Recreation Program:** \$683,000; **increase of \$33,000** (based on trend and fee increases)
- **Other Revenue:** \$318,324, **increase of \$212,824** (Insurance Proceeds for property losses, CAPRI Dividend/Return Premium; potential donations towards small projects, Misc)

Proposed Expenditures

Operations, CIP, Equipment, and Contingency

- **Salaries and EE Benefits: \$3,510,770, increase of \$119,403**
 - Regular Full Time (22) , Part Time (2) Salaries: **\$1,735,871, increase of \$59,866**; 3% COLA on 7/1/24; Reorganization Plan Implementation w/crossover training for all outgoing/incoming positions; **add a Lead position* in November (in RFT tally)**
 - Seasonal Part Time Salaries: **\$361,967, increase of \$47,967**; *(includes Min Wage Increase capacity to 3.5% based on statute + initiative on the November ballot which would involve a 12.5% increase mid-year; 35 – current positions filled; fluctuates throughout the year; summer season = peak period)*
 - Overtime: \$1,000
 - Allowances: \$10,326
 - Terminal Pay: **\$56,973, decrease of \$1,667**
 - SCERS (Retirement): **\$522,965, increase of \$15,702** *(Based on FY2024-25 Rates on projected Regular Salaries)*
 - FICA/Medi: **\$164,449, increase of \$10,276**
 - Health/Life/Dental/Vision: **\$588,105, decrease of \$3,935** *(Based on FY2024-25 Benefit rates & Census; implements the changes to health benefit program to incentivize the HDHP, effective 1/1/25)*
 - Workers Compensation: **\$60,119, decrease of \$9,476** *(FY2024-25 Rates)*
 - SUI: **\$8,995, increase of \$670** *(Current rate – 1.6% up to \$7k of wages) We don't anticipate an increase as unemployment. As a tax-rated employer our reserve balance was \$66,7567 in June 2023, (includes \$7,902 added to the fund in 2023).*

*Projected Cost: **\$78,965** (salaries and benefits)

Proposed Expenditures (continued)

- **Services and Supplies: \$2,391,867 , increase of \$83,386-** adjustments based on updated trends and additions; several accounts will be re-evaluated for August 2024 adjustments)

Change Highlights of larger decreases/increases:

- Liability Insurance GL 2051 - **\$27,872 increase**, represents actual premium for FY2024-25.
- Agricultural & Horticultural Services & Supplies GL 2103 & 2104 - **\$20k increase**; additional tree maintenance.
- Building Maintenance Services GL 2111 - **\$15k decrease**; based on trend.
- Utilities - **\$24,091 aggregate decrease** reflecting trend and known rate increases.
- Other Equip Maintenance Supplies GL 2292- **\$7,000 increase**, includes a 7,500 portable sound system for Recreation offset by a \$500 reduction in Parks Division
- Custodial Services & Supplies GL 2321 & 2322- **\$9,000 increase** based on contract increase and impact of programming.

Proposed Expenditures (continued)

- **Services and Supplies:**

- Change Highlights of larger decreases/increases:**

- Medical Supply GL 2444 - **\$7,500 increase**; purchase first aid kits for the Parks Division
 - Accounting/Financial Services GL 2505 - **\$20,000 decrease**; based on trends and known audit costs
 - Computer Software/Licensing GL 2812 - **\$25,000 increase**, first year cost for cloud-based recreation management software.
 - Recreation Services GL 2851- **\$25,000 increase** for programs sponsored by the Carmichael Parks Foundation
 - Recreation Supplies GL 2852 - **\$6,605 increase** for TV/Carts and AEDs
 - Other Operating Services GL 2899 - **\$10,250 decrease**, reflects changes to debit/credit card fees once the new recreation management software is implemented.

Proposed Expenditures (continued)

- **Services and Supplies:**

Recreation Supplies, GL 2852 – (\$53,395 base), +\$14,400 in initial budget, **increase by \$6,605:**

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
Add: TV/Carts & AED	DW	6,605

Proposed Expenditures (continued)

- Parks Division, GL 2104; 2142 - \$40K, no change*

Turf Management Program Resources(\$40k)
Seed
Soil
Fertilizer

Program also includes Equipment covered under Capital Equipment Rebudget.

**However, \$20K added to GL 2103 for additional tree maintenance.*

Proposed Expenditures (continued)

- **Capital Improvement Program (CIP): \$834,361, increase \$624,652 (more in Bond CIP Program)**

42420100 - STRUCTURES & IMPROVEMENTS		
Door & Hardware Replacements (088F) *	45,000	No change
SJ Garfield House HVAC	18,215	New item
Miscellaneous Project(s) - Prospective Donations (GF)	25,000	Used for Small Projects-Donations
Total Structures & Improvements:	88,215	
42420200 - OTHER IMPROVEMENTS		
Cardinal Oaks Parking Lot (ARPA)	325,000	Rebudget - ARPA Funding
CP Tennis Courts Improvement (088F)	50,742	Rebudget - LED Lighting
Booster Pumps @ DC & Glancy (088F)	152,828	Rebudget - Quimby/in-lieu fees
Electronic Reader Board at Carmichael Park (088F)	35,469	Rebudget - Quimby/in-lieu fees
CP Skatepark Rendering & Cost Estimate (337I)	35,000	Rebudget - Park Impact Fees
SJ - Post & Cable Fence at Jensen Gardens (088F)	25,840	No change
BB Courts Improvement - O'Donnell & Patriots (337I)	28,267	New items
District wide Improvements (337I)	68,000	Prior AB required; for NEW IMP ONLY
Miscellaneous Project(s) - Prospective Donations GF**	25,000	Used for Small Projects-Donations
Total Other Improvements:	746,146	
TOTAL CIP:	834,361	

Note: While not shown in the CIP Budget, \$159,310.41 is reserved in Park Impact Fees for Schweitzer. Project estimated cost is \$319k

Proposed Expenditures (continued)

- **Capital Equipment, GL 4301: \$105,000, Re-budget – no change**

Parks: Mower (Re-budget – on Order)	\$105,000
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- **Contingency, GL 7901: \$500,000 - change**

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

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

7/29/2024

ACCT NO	ACCT TITLE	2023-24 ACT YE	2024-25 RECND	2024-25 ADOPTED	RECMND VS ADOPTED	NOTES/COMMENTS
EXPENDITURES						
2000's	SERVICES & SUPPLIES					FY 2023-24
20259100	Other Professional Svcs -9337400	123,967	-	-	-	CONSTRUCT MGT PROGRAM FEES
	9337500	110,990	-	-		
20271000	Bond Issuance Costs - 9337400				-	
	Taxable - 9337500				-	
	OBJECT TOTAL	234,957	-	-	-	
4000's	FIXED ASSETS					
42420100	Structures and Buildings - 9337400	90,470	217,000	892,530	675,530	SEE CIP LIST
	Taxable 9337500	422,581	1,752,888	1,763,419	10,531	" "
42420200	Imp Other than Bldngs - 9337400	-	4,129,428	4,345,428	216,000	" "
	Taxable 9337500	-	2,140,789	2,300,789	160,000	" "
	OBJECT TOTAL	513,051	8,240,105	9,302,166	1,062,061	
	EXPENDITURE TOTAL - 9337400	214,437	4,346,428	5,237,958	891,530	
	Taxable - 9337500	533,571	3,893,677	4,064,208	170,531	
		748,008	8,240,105	9,302,166	1,062,061	

CARMICHAEL RPD - GO BOND 2022 - SERIES 2023A-1 AND 2023A-2

CAPITAL PROJECT FUND 337L

PROPOSED BUDGET - ADJUSTMENTS

FY 2024-2025

Fund Centers: 9337400 (Tax Exempt)

9337500 (Taxable)

7/29/2024

ACCT NO	ACCT TITLE	2023-24 ACT YE	2024-25 RECND	2024-25 ADOPTED	RECMND VS ADOPTED	NOTES/COMMENTS
REVENUES						
94941000	Interest Income 9337400	(14,482)	83,504	106,877	23,373	Interest earnings through Pool
	Interest Income 9337500		146,496	163,359	16,863	Interest earnings through Pool
	OBJECT TOTAL	(14,482)	230,000	270,236	40,236	
98987000	Capital Project Fund - 9337400				-	
	Taxable - 9337500				-	
98987001	Premiums on Debt 9337400				-	
					-	
	BUDGET TOTAL	(14,482)	230,000	270,236	40,236	Combined Interest Earnings
	FUND BALANCE -9337400	5,345,518	4,262,924	5,131,081	868,157	FB Carry over from FY2023-24
	FUND BALANCE -9337500	4,434,420	3,747,181	3,900,849	153,668	FB Carry over from FY2023-24
	TOTAL PROJECTION	9,779,938	8,240,105	9,031,930	1,021,825	



CUMMING GROUP

CRPD Measure G Bond Program

Master Budget: All Shade-filled light green areas are Completed Projects.

7/30/2024

Series 2023		
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
	200 Wing - Roofs Phase 1	\$ 124,776.81
	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
	Roofs Phase 2 + Contingency	\$ 25,000.00
	500 Wing - Roofs Phase 1	\$ 85,544.83
	Sierra Rooms & Boiler Roof (west) -Roofs Phase 2	\$ 46,567.00
	700 Wing - Roofs Phase 2	\$ 96,926.00
	Maintenance Shop - Roof Phase 2	\$ 91,408.00
	Arts Building - Roof Phase 2	\$ 22,852.00
	John Smith Hall	\$ 75,513.90
	Chautauqua Playhouse	\$ 34,469.10
	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	\$ 358,074.00
	430 Room HVAC Unit	\$ 24,970.00
	825 Room HVAC Unit	\$ 16,956.00
	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	



CUMMING GROUP

CRPD Measure G Bond Program

Master Budget: All Shade-filled light green areas are Completed Projects.

7/30/2024

Series 2023		
Park	Scope Description	Cost
	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 + ADA - Escalation (20%) 10%	\$ 37,500.00
	Pickleball + ADA 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
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	\$153,626.54
	Total	\$9,819,901.34

**CARMICHAEL RPD - GO BOND 2022 - SERIES 2023A-1
DEBT SERVICE FUND 337M
PROPOSED BUDGET ADJUSTMENTS
FY 2024-2025**

Fund Centers: 9337200 (Tax Exempt)

7/29/2024

ACCT NO	ACCT TITLE	2023-24 ACT YE	2024-25 RECMND	2024-25 ADOPTED	RECMND VS 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	-	424,557	345,491	(79,066)	
	OBJECT TOTAL	-	424,557	345,491	(79,066)	
	TOTAL EXPENDITURE	225,567	650,124	571,058	(79,066)	
REVENUES						
91910100	Property Tax Current Secured	60,309	50,117	62,118	12,001	\$18/per 100k AV
91910300	Property Tax Current Supplemental	744	189	744	555	
91910600	Property Tax Unitary	768	805	768	(37)	
		61,821	51,111	63,630	12,519	
94941000	Interest Income 9337200	7,814	15,000	7,800	(7,200)	Interest earnings through Pool
94941011	Miscellaneous Income	127,469	-		-	Capitalized Interest
	OBJECT TOTAL	135,283	15,000	7,800	(7,200)	
95952200	Homeowners PT Relief	527	-	527	527	
		527	-	527	527	
	REVENUE TOTAL	197,630	66,111	71,957	5,846	
	FUND BALANCE	301,471	584,013	499,102	(84,911)	
	TOTAL PROJECTION	499,102	650,124	571,058	(79,065)	

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

Fund Centers: 9337300 (Taxable)

7/29/2024

ACCT NO	ACCT TITLE	2023-24 ACT YE	2024-25 RECMND	2024-25 ADOPTED	DIFF	NOTES/COMMENTS
EXPENDITURES						
30- Other Charges						
30321000	Interest Expense - 9337300	212,639	235,563	235,563	-	INTEREST PAYMENT
30323000	Bond/Loan Redemption - 9337300	-	690,000	690,000	-	Principal Payment
	OBJECT TOTAL	212,639	925,563	925,563	-	
79790100	Appropriation for Contingencies	-	847,009	897,961	50,952	FUTURE P & I PAYMENT
	OBJECT TOTAL	-	847,009	897,961	50,952	
	EXPENDITURE TOTAL	212,639	1,772,572	1,823,524	50,952	
REVENUES						
91910100	Property Tax Current Secured	925,182	784,094	925,182	141,088	\$18/per 100k AV
91910300	Property Tax Supplemental	11,417	-	11,417	11,417	
91910600	Property Tax Unitary	11,797	-	11,797	11,797	
		948,396	784,094	948,396	164,302	
94941000	Interest Income	22,873	25,000	13,000	(12,000)	Interest earnings through Pool
94941011	Miscellaneous Income	1,000	-	-	-	Capitalized Interest
		23,873	25,000	13,000	(12,000)	
95952200	Homeowners PT Relief	8,090	8,111	8,090	(21)	
		8,090	8,111	8,090	(21)	
	REVENUE TOTAL	980,359	817,205	969,486	152,281	
	FUND BALANCE	86,319	955,367	854,039	(101,329)	
	TOTAL PROJECTION	854,039	1,772,572	1,823,524	50,952	For future P & I payment

FY2024-25 RECOMMENDED BUDGET ADJUSTMENT PROPOSAL SUMMARIES

Recommendation:

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

- **CRPD PROGRAMS:**
- **General Fund 337A – \$7,341,998**
- **Capital Project Fund 337L – \$9,302,166***
- **Debt Service Fund 337M – \$571,058**
- **Debt Service Fund 337N – \$1,823,524**

**Staff is requesting an additional funds, not included in this total to be earmarked for Schweitzer to perform Tree Maintenance in preparation for planned CIP Program expenditures for Schweitzer. Park Impact Fee Funds are being set aside for future improvement.*