



FY 2024-25 Recommended Budget 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*
- ❑ *FY2023-24 Close: July 19, 2024*
- ❑ *Final Adjustments to Advisory Board: August 1, 2024*
- ❑ *Board of Supervisors Final Adoption: September 24, 2024*

General Fund 337A

Summary by Object Level/Category

REVENUE TOTAL:	\$6,514,557	EXPENDITURES TOTAL:	\$6,514,557
Carry-over Fund Balance:	1,202,099	Operations:	5,699,848
Taxes:	2,734,762	Salaries/Benefits:	3,391,367
Use of Money/Property:	1,676,486	Services & Supplies:	2,308,481
Intergovernmental:	177,209	C-I-P:	209,709
Charges for Service:	653,500	Capital Equip:	105,000
Other Revenue:	70,500	Contingency:	500,000
Total:	\$6,514,557	Total:	\$6,514,557

Projected Revenue

Main Funding Sources

- **Estimated Carry Over Fund Balance:** \$1,202,099, (includes \$500k–Contingency)
(Based on FY2023-24 Estimated Year End Revenues vs Expenditures)
- **Property Taxes:** \$2,734,762, (Estimating approximate 3% growth in Current Secured)
- **Building Rental Program:** \$1,660,486
 - LSCC Tenants: \$1,380,486 (incl Uniform Rate-one tenant, Land Lease-one, and Escalator for two)
 - LSCC Daily Rentals: \$165,000
 - District wide Rentals: \$115,000, (\$23,220 based on Capra & Jensen Properties)
- **Quimby/Park Impact Fees:** \$159,709 (CIP – SJ Post & Cable Fence; Doors, DW Improvements)
- **Recreation Program:** \$650,000
- **Other Revenue:** \$70,500, (Insurance Proceeds, CAPRI Dividend/Return Premium; potential donations towards small projects, Misc)

Proposed Expenditures

Operations, CIP, Equipment, and Contingency

- **Salaries and EE Benefits: \$3,391,367**

- Regular Full Time (21) and Part Time (2) Salaries: **\$1,676,005***; 3% COLA on 7/1/24; Reorganization Plan Implementation including crossover training for all outgoing/incoming positions
- Seasonal Part Time Salaries: \$314,000 (*includes Min Wage Increase capacity to 3.5% based on statute; 23 – current positions filled; fluctuates to up to 34+ total during peak periods*)
- Overtime: \$1,000
- Allowances: \$10,326
- Terminal Pay: \$58,640
- SCERS (Retirement): \$507,263 (*Based on FY2024-25 Rates*)
- FICA/Medi: \$154,173
- Health/Life/Dental/Vision: \$592,040 (*Based on 2024 Health rates & Census; exploring options for health benefits 1/1/25, more information to come in time for the Adjustments in August 2024*)
- Workers Compensation: \$69,595 (*FY2022-23 Rates; will update in August 2024*)
- SUI: \$8,325 (*Current rate – 1.6% up to \$7k of wages*)

***Doesn't Include Division Requests:** (FY2022-23: 2 –unfilled, 2 – new requests)

- Parks: New request – Fill another Lead worker position at 1/1/2025 \$84,842+

Proposed Expenditures (continued)

- **Services and Supplies:** \$2,308,481 - adjustments based on updated trends and additions – any increases to individual accounts are offset by decreases throughout the account series; several accounts will be re-evaluated for August 2024 adjustments)

Change Highlights of larger decreases/increases:

- Agricultural/Horticultural Services GL 2103: \$180k *allocation includes: (increase for landscape contract (3%) and tree maintenance; goats/sheep for 3 parks)*
- Agricultural/Horticultural Supplies GL 2104: \$20K *includes funding for herbicides/pesticides and turf management program*
- Land Improvement Services GL 2141: \$25k *includes contract repairs for potholes, fences/gates, and playground services*
- Land Improvement Supplies GL 2142: \$40k *Includes install/replace trash cans, Memorial Bench, Brick, and Tree Program (costs covered thru donation), playground equipment parts, and signs*
- Mechanical System Mtn Services GL 2150: \$40k *funds HVAC preventative maintenance and repairs contract; HVAC replacements will be funded through the Bond CIP Program*
- Utilities, GL 2191 – 2198: \$745,246, *represents an initial estimate based on rate increases; will be reevaluated further once the FYE actual costs are known.*

Proposed Expenditures (continued)

- **Services and Supplies:**

- Change Highlights of larger decreases/increases:**

- Office Equip Maintenance Services & Supplies, GL 2261 & 2262: \$25,150 *includes IT Service installs/repair/maintenance and the CPU/Laptop Replacement Program and peripherals*
- Rent/Lease Equip, GL 2275: *Includes the copier rentals for the DO & LSCC Offices; equipment rentals for recreation events and park division equipment rentals*
- Accounting/Financial Services, GL 2505: \$45k *includes cost of 1-yr financial audit FY2023-24, County DOF accounting and audit services; County Bond Fund Management Services*
- Environmental Services, GL 2552: \$0k *ADA repair/improvements included under Bond CIP Program.*
- Other Professional Services, GL 2591: \$20k, *includes funding for the DA Recruitment services*
- Computer/Software Licensing, GL 2812: \$23k+, *includes funding for addtl staff across all software applications*
- Recreation Services and Supplies, GL 2851 and 2852: \$2323,795; *Reflect trends, base supplies, and allows for increase capacity; new supply and equipment requests (reflected in the chart on the next slide)*
- Other Operating Services, GL 2899: \$56k+ ; *highlighted to call out that a 3% or \$882 increase to the PBID (Carmichael Improvement District) has been included*

Proposed Expenditures (continued)

- **Services and Supplies:**

Recreation Supplies, GL 2852 – (\$53,395 base), \$14,400:

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

Proposed Expenditures (continued)

- Parks Division, GL 2104; 2142 - \$40K

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

Program also includes Equipment covered under Capital Equipment Rebudget.

Proposed Expenditures (continued)

- **Capital Improvement Program (CIP):** \$209,709 – *Most of the CIP planned for FY2024-25 will be funded through Bond CIP Program.)*

Structures & Improvements, GL 4201: \$70,000

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

➤ Other Improvements, GL 4202: \$139,709

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
Total Other Improvements:	\$139,709	

Proposed Expenditures (continued)

- **Capital Equipment, GL 4301: \$105,000, Re-budget**

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

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)**

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)	

**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		

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

FY2024-25 RECOMMENDED BUDGET PROPOSAL SUMMARIES

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**