



ARCADE CREEK RECREATION & PARK DISTRICT
BOARD OF DIRECTORS
 County of Sacramento, State of California
RESOLUTION 2025-03
ADOPTING FINAL BUDGET FUND 339-A

WHEREAS, hearings have been ended during which time all additions and deletions to the FINAL BUDGET for FISCAL YEAR 2025-26 for FUND 339A were made, and

THEREFORE, IT IS HEREBY RESOLVED in accordance with Board Policy 1090 regarding the Budget Preparation of the Final Budget for the Fiscal Year 2025-26 for Fund 339-A be and is hereby adopted in accordance with the following:

1. Salaries and employee benefits	\$ <u>439,270</u>
2. Services and Supplies	\$ <u>536,363</u>
3. Other Charges	\$ <u>38,384</u>
4. Fixed Assets	
a. Land	\$ _____
b. Structures and Improvements	\$ <u>210,000</u>
c. Equipment	\$ _____
5. Expenditure Transfers	\$ _____
6. Contingencies	\$ <u>75,000</u>
7. Provision for reserve increases	\$ _____
TOTAL BUDGET REQUIREMENTS	\$ <u>1,299,017.00</u>

BE IT FURTHER RESOLVED that means of financing the expenditures program will be by monies derived from Revenue to Accrue, Fund Balance Available, and Property Taxes.

BE IT FURTHER RESOLVED that the Final Budget be and hereby adopted in accordance with the listed attachments which show in detail the approved appropriations, revenues and methods of financing, appropriations limit, total annual appropriations subject to limitations attached hereto and by reference made a part hereof.

ATTACHMENTS: Financing Requirements Summary Schedule, Expenditure Detail Sheet, Revenue Detail Sheet and the Appropriations Limit Sheet.

PASSED AND ADOPTED by the Arcade Creek Recreation and Park District Board of Directors, the County of Sacramento, State of California by the following vote, to wit on August 21, 2025.

AYES: 4
 NOES: 1
 ABSENT: 0
 ABSTAIN: 0



 Chairperson, Board of Directors



 Secretary Board of Directors

APPROPRIATIONS LIMIT SCHEDULE

FISCAL YEAR: 2025/26

DISTRICT: Arcade Creek RPD

WHEREAS, the voters of the State of California on November 6, 1979 added Article XIII B to the State Constitution placing various limitations on the appropriations of state and local governments: and

WHEREAS, Article XIII B provide that the appropriations limit for Fiscal Year 2024-25 is calculated by adjusting the base year appropriations limit for Fiscal Year 2023/24 for changes in the cost of living and population, said calculations attached hereto and by this reference incorporated herein: and

WHEREAS, the District has complied with the provisions of Article XIII B and Section 79 et seq. of the Government Code in determining the appropriation limit for the Fiscal Year 1978/79;

NOW, THEREFOR, the Board does resolve as follows:

Section 1. The appropriations limit in Fiscal Year 2025/26 shall be **\$ 1,890,755.72** for the District.

FISCAL YEAR 2025-26 FINAL BUDGET

FINANCING REQUIREMENTS SCHEDULE FOR FUND 339A GENERAL FUNDS ARCADE CREEK REC AND PARK DISTRICT

<u>APPROPRIATIONS BY OBJECT OF EXPENDITURE</u>		<u>MEANS OF FINANCING THE BUDGET REQUIREMENTS</u>			
<u>OBJECT 10 - SALARIES AND EMPLOYEE BENEFITS</u>	\$ 439,270	<u>ESTIMATED REVENUE</u>		\$ 1,014,017.00	
<u>OBJECT 20 - SERVICES AND SUPPLIES</u>	\$ 536,363	<u>RESERVES TO BE DECREASED</u>			
<u>OBJECT 30 - OTHER FINANCING USES</u>		<u>GENERAL RESERVES DECREASE</u>	\$ -		
<u>LOAN AND LEASE REPAYMENTS</u>		<u>ENCUMBRANCE DECREASE</u>	\$ -		
<u>INTEREST AND PRINCIPAL</u>	\$ 37,570	<u>OTHER RESERVE DECREASE</u>	\$ 285,000.00		
<u>TAXES/LICENSES/ASSESSMENTS</u>					
<u>JUDGEMENTS/DAMAGES</u>	\$ 814				
<u>TOTAL OBJECT 30 - OTHER FINANCING USES</u>	\$ 38,384	<u>TOTAL RESERVES TO BE DECREASED</u>		\$ 285,000.00	
<u>OBJECT 40 - FIXED ASSETS</u>		<u>FUND BALANCE AVAILABLE DECREASE</u>			
<u>OBJECT 41 - LAND ACQUISITION</u>	\$ -	<u>ESTIMATED LONG-TERM LOAN PROCEEDS</u>			
<u>OBJECT 42 - STRUCTURES AND IMPROVEMENTS</u>	\$ 210,000.00	<u>TOTAL AVAILABLE FINANCING</u>		\$ 1,299,017.00	
<u>OBJECT 43 - EQUIPMENT</u>	\$ -				
<u>TOTAL OBJECT 40 - FIXED ASSETS</u>	\$ 210,000.00				
<u>OBJECT 50 - FUNDS TRANSFERS OUT</u>	\$ -	<u>FUND EQUITY SCHEDULE</u>			
<u>OBJECT 59 - FUNDS TRANSFERS IN</u>	\$ -	<u>RESERVES</u>			
<u>OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT</u>	\$ -	<u>GENERAL</u>	\$ 22,000	\$ -	\$ -
<u>OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIES</u>	\$ 75,000.00	<u>ENCUMBRANCE</u>	-	-	-
<u>OBJECT 80 - OTHER COMMODITIES</u>	\$ -	<u>OTHER</u>	-	-	-
<u>PROVISIONS FOR RESERVE INCREASES</u>		<u>FUND BALANCE</u>	885,095	-	285,000
<u>GENERAL RESERVES</u>	\$ -	<u>AVAILABLE (EST.)</u>	-	-	-
<u>OTHER RESERVES</u>	\$ -	<u>TOTALS</u>	\$ 907,095	\$ -	\$ -
<u>TOTAL BUDGETARY REQUIREMENT</u>	\$ 1,299,017.00	<u>APPROPRIATIONS LIMIT</u>	\$ -		
<u>TOTAL DIFFERENCE:</u>		<u>APPROPRIATIONS SUBJECT TO LIMIT</u>	-		
\$ -		<u>OVER/UNDER LIMIT</u>	\$ -		

REVENUE DETAIL SCHEDULE - FY 25-26 FINAL BUDGET GENERAL FUND 339A

SPECIAL DISTRICT - ARCADE CREEK RECREATION AND PARK DISTRICT

FUND CENTER	Description		Final Revenues FY 22-23 Received	Final Revenues FY 23-24 Received	Final Revenues FY 24-25 Received	FINAL FY 25-26 Adopted
339A Arcade Creek Recreation and Park District						
9339339	91910100	PROP TAX CUR SEC	(683,418.17)	(725,768.44)	(736,300)	(794,269)
9339339	91910200	PROP TAX CUR UNSEC	(23,204.69)	(25,643.03)	(27,850)	(26,007)
9339339	91910300	PROP TAX CUR SUP	(26,384.50)	(14,732.85)	(11,328)	(13,000)
9339339	91910400	PROPERTY TAX SECURED DELINQUENT	(4,123.09)	(5,673.09)	(6,727)	(6,700)
9339339	91910500	PROPERTY TAX SUPPLEMENTAL DELINQUENT	(1,575.62)	(1,883.99)	(1,453)	(1,500)
9339339	91910600	PROPERTY TAX UNITARY	(7,093.69)	(7,746.49)	(8,770)	(8,700)
9339339	91912000	PROP TAX REDEMPTION	(75.54)	(22.78)	(60)	(60)
9339339	91913000	PROP TAX PR UNSEC	(246.40)	(226.81)	(354)	(375)
9339339	91914000	PROP TAX PENALTIES	(185.94)	(112.17)	(116)	(116)
9339339	91919600	RDA RESIDUAL DISTRIBUTION	(13,828.97)	(15,200.49)	(17,198)	(17,200)
9339339	91919900	TAXES - OTHER	0.00	0.00	0	0
Object 91			(760,136.61)	(797,010.14)	(810,156)	(867,927)
9339339	94941000	INTEREST INCOME	(19,111.10)	(13,193.00)	(12,535)	(12,000)
9339339	94942900	BLDG RENTAL OTHER (Cell Tower 55,325.04 +Rentals)	(60,875.04)	(62,905.04)	(50,752)	(52,000)
Object 94			(79,986.14)	(76,098.04)	(63,287)	(64,000)
9339339	95952200	HOME PROP TAX REL	(5,283.68)	(5,181.74)	(4,261)	(4,300)
9339339	95952900	IN LIEU FEES				
9339339	95953300	REDEV PASSTHRU	(10,707.00)	(11,130.63)	(12,483)	(12,400)
9339339	95956300	CONSTRUCTION ST	0.00	0.00	0	0

REVENUE DETAIL SCHEDULE - FY 25-26 FINAL BUDGET GENERAL FUND 339A

SPECIAL DISTRICT - ARCADE CREEK RECREATION AND PARK DISTRICT

FUND CENTER	Description	Final Revenues FY 22-23 Received	Final Revenues FY 23-24 Received	Final Revenues FY 24-25 Received	FINAL FY 25-26 Adopted
339A Arcade Creek Recreation and Park District					
9339339	95956900	STATE AID OTHER MISC PROGRAMS	0.00	(592.34)	0
Object 95			(15,990.68)	(16,904.71)	(16,700)
9339339	96964600	RECREATION SVC CHGS	0.00	0.00	(438)
Object 96			0.00	0.00	0
9339339	97974000	INSURANCE PROCEEDS	(29,895.77)	0.00	(50,000)
9339339	97979000	MISCELLANEOUS OTHER REVENUES	(42,208.07)	0.00	(14,952)
Object 97			(72,103.84)	0.00	(64,952)
9339339	98986200	PROCEEDS FROM ASSET SALE-SPEC. DIST.	0.00	0.00	0
Object 98			0	0	0
FUND CENTER 9339339			(928,217.27)	(890,012.89)	(890,187)
FUND TOTAL 339A			(928,217.27)	(890,012.89)	(890,187)
Increase / Decrease Fund Balance					
Balanced Budget					(1,014,017)

EXPENSE DETAIL SCHEDULE - FY 25-26 FINAL BUDGET GENERAL FUND 339A

SPECIAL DISTRICT - ARCADE CREEK RECREATION AND PARK DISTRICT

Fund Center	Commitment Item	Description	Final Expenses FY 22-23 Expended	Final Adopted FY 23-24 PRESENTED	Final Expenses FY 23-24 EXPENDED	Final Expenses FY 24-25 EXPENDED	Final Expenses FY 24-25 ADOPTED	FINAL Expenses FY 25-26 ADOPTED	
339A Arcade Creek Recreation and Park District									
1	9339339	10111000	SALARIES & WAGES - REGULAR EMPLOYEES	216,625.91	283,474.00	262,067.44	239,142	337,977	279,053
2	9339339	10112400	SALARIES & WAGES - COMMISSION & CO	2,850.00	3,500.00	2,700.00	4,400	4,750	6,000
3	9339339	10113200	OVER-TIME WAGES (if needed)	4,598.16	4,000.00	3,610.84	4,155	5,000	5,100
5	9339339	10121000	RETIREMENT - EMPLOYER COST	20,693.81	28,557.00	26,168.74	36,225	37,826	35,153
6	9339339	10122000	OASDHI - EMPLOYER COST	17,141.64	22,260.00	22,368.86	18,960	26,601	24,000
7	9339339	10123000	GROUP INS - EMPLOYER COST	33,886.97	47,783.00	51,487.08	59,129	55,519	58,181
8	9339339	10124000	WORKERS COMP INS - EMPLOYER COST	5,789.73	5,225.00	5,696.00	12,866	10,032	15,625
9	9339339	10125000	SUI INS - EMPLOYER COST	504.31	1,000.00	857.96	1,072	1,000	1,100
10	9339339	10128000	HEALTH CARE - RETIREES	1,749.45	2,002.00	2,237.41	948	4,384	3,500
11	9339339	10140000	COST REDUCTION FACTOR (UAL FUND)	-	-	-	1,901		11,558
12	Object 10			303,839.98	397,801.00	401,144.18	378,948	483,089	439,270
14	9339339	20200500	ADVERTISING/LEGAL NOTICES	2,640.52	220.00	1,173.88	1,018	274	1,200
16	9339339	20202900	BUSINESS/CONFERENCE EXPENSE	1,474.09	2,200.00	361.42	6,270	3,255	5,000
18	9339339	20203600	EDUCATION & TRAINING SUPPLIES	20.00	-	-	1,212	2,000	2,000
19	9339339	20203800	EMPLOYEE RECOGNITION	-	-	-	-	-	1,500
20	9339339	20203804	WORKPLACE AMENITIES	958.47	-	-	241	420	840
21	9339339	20205100	INSURANCE - LIABILITY	72,024.00	81,497.00	81,497.00	87,800	83,945	87,827
22	9339339	20206100	MEMBERSHIP DUES	6,056.00	6,050.00	6,056.00	6,658	7,270	7,000
23	9339339	20207600	OFFICE SUPPLIES	782.35	1,650.00	1,159.39	2,417	2,500	2,500
24	9339339	20207602	SIGNS	43.53	1,100.00	803.25	2,927	2,200	3,000
25	9339339	20207603	KEYS	31.25	220.00	-	430	226	226
26	9339339	20208100	POSTAL SERVICES (PO Box)	212.00	226.00	226.00	394	778	400
28	9339339	20208500	PRINTING SERVICES	-	-	-	221	1,000	2,000
29	9339339	20210300	AGRICULTURE/HORTICULTURE SERVICE	18,850.00	27,500.00	18,900.00	16,580	32,000	20,000
30	9339339	20210400	AGRICULTURE/HORTICULTURE SUPPLIES	403.57	550.00	13.24	86	2,000	10,000
31	9339339	20211100	BUILDING MAINTENANCE SERVICE	8,623.40	2,200.00	4,705.00	23,341	25,000	25,000

EXPENSE DETAIL SCHEDULE - FY 25-26 FINAL BUDGET GENERAL FUND 339A

SPECIAL DISTRICT - ARCADE CREEK RECREATION AND PARK DISTRICT

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339A Arcade Creek Recreation and Park District									
32	9339339	20211200	BUILDING MAINTENANCE SUPPLIES	41.01	550.00	251.25	12,228	2,200	15,000
34	9339339	20213100	ELECT MAINT SVC	-	5,914.00	942.40	1,113	4,436	5,000
36	9339339	20214100	LAND IMPROVEMENT MAINTENANCE SER	21,834.96	12,000.00	9,103.20	91,401	30,000	45,000
37	9339339	20214200	LAND IMPROVEMENT MAINTENANCE SUP	867.49	5,500.00	4,194.76	4,259	8,250	5,000
38	9339339	20215100	MECHANICAL SYSTEMS MAINTENANCE Serv	1,247.00	45,000.00	13,830.31	640	11,250	4,500
40	9339339	20216200	PAINTING SUPPLIES	782.62	1,650.00	91.20	444	1,650	1,650
41	9339339	20216700	PLUMBING MAINTENANCE SERVICES	2,270.14	1,100.00	785.52	7,275	6,600	7,000
42	9339339	20216800	PLUMBING MAINTENANCE SUPPLIES	-	550.00	22.92	69	1,100	500
44	9339339	20219100	ELECTRICITY	15,518.76	22,000.00	13,203.57	14,395	23,100	15,070
45	9339339	20219200	NATURAL GAS/LPG/FUEL OIL	4,471.70	3,300.00	2,827.17	2,080	3,465	3,000
46	9339339	20219300	REFUSE DISPOSAL	2,277.21	3,300.00	2,362.78	2,608	3,399	3,100
47	9339339	20219500	SEWAGE DISP SVC	1,657.68	2,200.00	1,657.68	2,531	2,200	3,400
49	9339339	20219800	WATER	21,130.30	38,500.00	18,882.27	30,603	40,040	32,000
50	9339339	20220500	AUTOMOTIVE MAINTENANCE SERVICE	2,005.47	3,850.00	2,820.40	1,182	4,813	5,000
51	9339339	20220600	AUTOMOTIVE MAINTENANCE SUPPLIES	2,198.89	550.00	4,681.05	1,380	990	2,000
52	9339339	20221100	CONSTRUCTION EQUIPMENT MAINTENANCE Ser	4,488.46	4,400.00	2,882.87	9,635	5,280	7,500
53	9339339	20221200	CONTRUCTION EQUIPMENT MAINTENANCE Sup	7,476.90	4,400.00	3,145.90	22,040	24,200	5,000
54	9339339	20222600	EXPENDABLE TOOLS	588.57	550.00	805.07	2,064	4,000	3,000
55	9339339	20223600	FUEL & LUBRICANTS	4,428.68	5,500.00	5,841.49	5,755	5,775	6,100
57	9339339	20226200	OFFICE EQUIPMENT MAINTENANCE Supplies	1,665.78	1,100.00	2,428.26	2,531	1,100	5,000
60	9339339	20227504	MISCELLANEOUS	137.56	550.00	347.02	461	110	1,000
61	9339339	20229100	OTHER EQUIPMENT MAINTENANCE SERV	-	2,200.00	-	-	1,540	1,800
62	9339339	20229200	OTHER EQUIPMENT MAINTENANCE SUPP	-	2,200.00	-	501	1,540	500
63	9339339	20231400	CLOTHING/PERSONAL SUPPLIES	419.19	110.00	606.13	2,248	2,860	2,500
64	9339339	20232200	CUSTODIAL SUPPLIES	5,034.19	6,600.00	6,228.50	7,402	6,930	7,500
65	9339339	20243700	LABORATORY (Medical/Service Drug Testing)	-	110.00	-	180	110	200

EXPENSE DETAIL SCHEDULE - FY 25-26 FINAL BUDGET GENERAL FUND 339A

SPECIAL DISTRICT - ARCADE CREEK RECREATION AND PARK DISTRICT

Fund Center	Commitment Item	Description	Final Expenses FY 22-23 Expended	Final Adopted FY 23-24 PRESENTED	Final Expenses FY 23-24 EXPENDED	Final Expenses FY 24-25 EXPENDED	Final Expenses FY 24-25 ADOPTED	FINAL Expenses FY 25-26 ADOPTED	
339A Arcade Creek Recreation and Park District									
66	9339339	20244300	MEDICAL SERVICE(Pre Emp/Live Scan Test)	268.00	220.00	369.00	1,199	330	1,500
67	9339339	20244400	MEDICAL SUPPLIES	141.17	330.00	-	5,790	1,485	2,000
69	9339339	20250700	ASSESSMENT/COLLECTIONS SERVICES	7,227.92	8,690.00	8,365.10	13,142	9,559	15,000
71	9339339	20253100	LEGAL SERVICES	4,448.07	8,800.00	13,310.63	6,350	9,680	12,500
72	9339339	20255100	PLANNING SERVICES	-	10,000.00	750.00	-	5,000	500
73	9339339	20257100	SECURITY SERVICES	6,863.78	5,000.00	-	19,163	20,000	32,850
74	9339339	20258200	PUBLIC RELATIONS SERVICES	1,100.00	1,200.00	2,712.00	2,905	2,700	3,000
75	9339339	20259100	OTHER PROFESSIONAL SERVICES	14,090.00	5,500.00	-	5,364	3,850	13,000
76	9339339	20281100	DATA PROCESSING SERVICES	108.00	2,750.00	108.00	7,723	2,750	8,000
77	9339339	20281201	HARDWARE (Computer Items)	-	-	1,189.25	-	3,500	1,000
79	9339339	20281265	APPLICATION SOFTWARE MAINT LICENSE	2,814.99	3,300.00	3,654.79	2,952	3,465	4,000
81	9339339	20281700	ELECTION SERVICES	1,887.00	-	-	2,061	28,000	-
83	9339339	20283102	MILEAGE	305.29	550.00	288.74	152	688	3,000
84	9339339	20285100	RECREATIONAL SERVICES	-	3,300.00	-	4,900	4,950	2,400
85	9339339	20285200	RECREATIONAL SUPPLIES	2,213.37	3,300.00	212.70	1,907	4,950	4,500
87	9339339	20289800	OTHER OPERATING EXPENSE-SUPPLIES	268.25	350.00	344.79	73	1,050	500
88	9339339	20289900	OTHER OPERATING EXPENSE-SERVICE Misc	183.87	220.00	192.39	577	660	750
89	9339339	20291300	AUDITOR/CONTROLLER SERVICES	6,500.00	7,150.00	6,500.00	6,800	7,865	7,500
90	9339339	20291500	COMPASS COSTS	1,071.83	1,180.00	1,095.83	5,154	1,239	5,200
91	9339339	20291700	GENERAL SERVICES ALARM SERVICES	3,902.35	4,928.00	5,496.52	20,648	18,481	8,000
92	9339339	20298700	GS TELEPHONE SERVICES	3,786.42	4,400.00	4,156.33	4,743	5,280	4,000
93	9339339	20298701	CELL PHONES	1,416.70	1,650.00	1,066.79	1,087	2,133	1,350
94	9339339	20299909	EXPENDITURE REIMBURSEMENTS	33,895.77	22,000.00	42,940.05	-	24,200	50,000
95	Object 20			306,305.55	396,150.00	335,487.06	487,713	531,741	536,363
97	9339339	30321000	INTEREST EXPENSE	7,190.04	5,860.00	5,775.72	4,469	4,470	4,470

EXPENSE DETAIL SCHEDULE - FY 25-26 FINAL BUDGET GENERAL FUND 339A

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339A Arcade Creek Recreation and Park District								
98	9339339	30323000	LEASE OBLIGATION RETIREMENT	30,400.00	31,800.00	31,800.00	33,100	33,100
99	9339339	30345000	TAX/LICENSES/ASSESSMENTS	703.64	775.00	703.64	-	814
100	Object 30			38,293.68	38,435.00	38,279.36	37,569	38,384
102	9339339	42420100	BUILDINGS	-	480,000.00	52,888.81	2,102	180,000
103	9339339	42420110	LEASEHOLD IMPROVEMENTS	-	-	-	-	-
104	9339339	42420200	STRUCTURES (& Improvements)	-	-	128.40	-	110,000
105	Object 42			-	480,000.00	53,017.21	2,102	290,000
106	9339339	43430300	Equipment SD	-	-	-	-	55,000
107	Object 43			-	-	-	-	55,000
108	9339339	45450300	INFRASTRUCTURE-SD-NON-RECON	-	-	-	-	-
109	Object 45			-	-	-	-	-
110	9349339	46460300	OTHER INTANGIBLE ASSET-SPEC DIST	-	-	-	-	-
111	Object 46			-	-	-	-	-
112	Objects 42 - 43 - 45 - 46			-	480,000.00	53,017.21	2,102	345,000
114	9339339	79790100	CONTINGENCY APPR	-	382,969.00	-	-	300,000
115	Object 79			-	382,969.00	-	-	300,000
117	Reserve Fund Balance Increase			-	-	-	-	-
118	FUND CENTER 9339339 total expenditures			648,439.21	1,695,355.00	827,927.81	906,332	1,698,214

Adopted 8/21/25

FIXED ASSETS TO BE ACQUIRED

FISCAL YEAR 2025-26 FINAL BUDGET

DISTRICT NAME: ARCADE CREEK RECREATION AND PARK DISTRICT - FOR FUND 339A GENERAL FUNDS

<u>DESCRIPTION</u>	<u>LAND</u>	<u>BUILDING</u>	<u>STRUCTURES & IMPROVEMENT</u>	<u>EQUIPMENT</u>
Object Line #	41410100	42420100	42420200	43430300
Structures & Improvement			210,000	
Remove Unsafe Equipment				
Herzog Community Center Bathroom Repair				
Oakdale Playground Amenity				
ACP Playground Amenity				
HSP Dog Park				
Herzog Community Center Siding				
TOTAL FUND 339A	-	-	210,000	-



BOARD OF DIRECTORS
County of Sacramento, State of California
RESOLUTION 2025-04
ADOPTING FINAL BUDGET FUND 339-D

WHEREAS, hearings have been ended during which time all additions and deletions to the FINAL BUDGET for FISCAL YEAR 2025-26 for FUND 339D were made, and

THEREFORE, IT IS HEREBY RESOLVED in accordance with Board Policy 1090 regarding the Budget Preparation of the Final Budget for the Fiscal Year 2025-26 for Fund 339-D be and is hereby adopted in accordance with the following:

1. Salaries and employee benefits	\$ <u> -</u>
2. Services and Supplies	\$ <u> -</u>
3. Other Charges	\$ <u> -</u>
4. Fixed Assets	
a. Land	\$ <u> -</u>
b. Structures and Improvements	\$ <u> -</u>
c. Equipment	\$ <u> -</u>
5. Intangibles	\$ <u> -</u>
6. Expenditure Transfers	\$ <u> -</u>
7. Contingencies	\$ <u> -</u>
8. Provision for reserve increases	\$ <u> -</u>
TOTAL BUDGET REQUIREMENTS	\$ <u> 0.00</u>

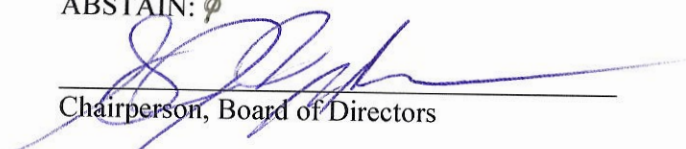
BE IT FURTHER RESOLVED that means of financing the expenditures program will be by monies derived from Revenue to Accrue, Fund Balance Available, and Property Taxes.

BE IT FURTHER RESOLVED that the Final Budget be and hereby adopted in accordance with the listed attachments which show in detail the approved appropriations, revenues and methods of financing, appropriations limit, total annual appropriations subject to limitations attached hereto and by reference made a part hereof.


ATTACHMENTS: Financing Requirements Summary Schedule, Expenditure Detail Sheet, Revenue Detail Sheet and the Appropriations Limit Sheet.

PASSED AND ADOPTED by the Arcade Creek Recreation and Park District Board of Directors, the County of Sacramento, State of California by the following vote, to wit on August 21, 2025.

AYES: 5
NOES: 0
ABSENT: 0
ABSTAIN: 0



Chairperson, Board of Directors



Secretary, Board of Directors

FISCAL YEAR 2025-26 FINAL BUDGET for 339D

FINANCING REQUIREMENTS SCHEDULE FOR FUND 339 D ARCADE CREEK RECREATION AND PARK DISTRICT PROJECT ACCOUNT

<u>APPROPRIATIONS BY OBJECT OF EXPENDITURE</u>		<u>MEANS OF FINANCING THE BUDGET REQUIREMENTS</u>			
<u>OBJECT 10 - SALARIES AND EMPLOYEE BENEFITS</u>	\$ -	<u>ESTIMATED REVENUE</u>			\$ 100,000
<u>OBJECT 20 - SERVICES AND SUPPLIES</u>		<u>RESERVES TO BE DECREASED</u>			
<u>OBJECT 30 - OTHER FINANCING USES</u>		<u>GENERAL RESERVES DECREASE</u>			-
<u>LOAN AND LEASE REPAYMENTS</u>		<u>ENCUMBRANCE DECREASE</u>			-
<u>INTEREST AND PRINCIPAL</u>	\$ -	<u>OTHER RESERVE DECREASE</u>			
<u>TAXES/LICENSES/ASSESSMENTS</u>					
<u>JUDGEMENTS/DAMAGES</u>	-				
<u>TOTAL OBJECT 30 - OTHER FINANCING USES</u>	\$ -	<u>TOTAL RESERVES TO BE DECREASED</u>			
<u>OBJECT 40 - FIXED ASSETS</u>		<u>FUND BALANCE AVAILABLE DECREASE</u>			
<u>OBJECT 41 - LAND ACQUISITION</u>		<u>ESTIMATED LONG-TERM LOAN PROCEEDS</u>			
<u>OBJECT 42 - STRUCTURES AND IMPROVEMENTS</u>	\$ -	<u>TOTAL AVAILABLE FINANCING</u>			\$ -
<u>OBJECT 43 - EQUIPMENT</u>	\$ -				
<u>OBJECT 44 - COMPUTER SOFTWARE</u>	\$ -				
<u>OBJECT 45 - INFRASTRUCTURE</u>	\$ -				
<u>OBJECT 46 - INTANGIBLES</u>	\$ -				
<u>TOTAL OBJECT 40 - FIXED ASSETS</u>	\$ -				
<u>OBJECT 50 - FUNDS TRANSFERS OUT</u>	\$ -	<u>FUND EQUITY SCHEDULE</u>	<u>EST. BALANCE</u>	<u>ADJUSTED FUND</u>	
<u>OBJECT 59 - FUNDS TRANSFERS IN</u>		<u>RESERVES</u>	<u>AS OF 6/30/2025</u>	<u>INCREASES</u>	<u>DECREASES</u>
<u>OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT</u>	\$ -	<u>GENERAL</u>		\$ -	\$ -
<u>OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIES</u>	\$ -	<u>ENCUMBRANCE</u>	-	-	-
<u>OBJECT 80 - OTHER COMMODITIES</u>	\$ -	<u>OTHER</u>	-	-	-
<u>PROVISIONS FOR RESERVE INCREASES</u>		<u>FUND BALANCE AVAILABLE</u>	38,052	100,000	-
<u>GENERAL RESERVES</u>		<u>TOTALS</u>	\$ 38,052	\$ 100,000	\$ -
<u>OTHER RESERVES</u>					
<u>TOTAL BUDGETARY REQUIREMENT</u>		0 <u>APPROPRIATIONS LIMIT</u>	\$ -		
<u>TOTAL DIFFERENCE:</u>		100,000 <u>APPROPRIATIONS SUBJECT TO LIMIT</u>	-		
\$ -		<u>OVER/UNDER LIMIT</u>	\$ -		

REVENUE DETAIL SCHEDULE - FY 2025-26 FINAL BUDGET

339D SPECIAL DISTRICT - ARCADE CREEK RECREATION AND PARK DISTRICT

Fund Center	Commitment Item	Description	Final Adopted	Final Adopted	Final Adopted	Adopted	TO BE
			FY 22-23	FY 23-24	FY 24-25	FY 24-25	Adopted
339 D ARCADE CREEK RECREATION AND PARK DISTRICT			Received	Received	Received	Adopted	Adopted
9339343	94941000	INTEREST INCOME	(761.00)		(2,665.00)	0.00	
9339343	94941105	Contributions Special Dist (SPF/Donations/Etc)					
9339343	94942900	BLDG RENTAL OTHER					
Object 94							
9339343	95952900	In Lieu Taxes - (339-I)					
9339343	95956300	STATE-FED GRANTS					
"	"	STATE-FED GRANTS (Dist Proj/Per Capita Funds)	(19,020.00)	(128,408.00)			
9339343	95956900	STATE AID OTHER MISC PROG (339I-Impact Fees)	(175,044.00)	(321,541.00)	(27,000)	(100,000)	(100,000)
9339343	95956910	STATE MATCH (Umpqua Line of Credit)	0.00	0.00			
Object 95			(194,825.00)	(449,949.00)	(29,665)	(100,000)	(100,000)
FUND CENTER 9339343			(194,825.00)	(449,949.00)	(29,665)	(100,000)	(100,000)
FUND TOTAL 339D			(194,825.00)	(449,949.00)	(29,665)	(100,000)	(100,000)
Increase / Decrease Fund Balance			(31,410)				
Balanced Budget			(226,235)	(449,949)	(29,665)	(100,000)	(100,000)

Adopted 8/21/25

EXPENDITURE DETAIL SCHEDULE - FY 2025-26 FINAL BUDGET for 339D District Projects

339D SPECIAL DISTRICT - ARCADE CREEK RECREATION AND PARK DISTRICT

Fund Center	Commitment Item	Description	Final Expenses FY 22-23 Expended	Final Expenses FY 23-24 Presented	Final Expenses FY 23-24 Expended	Final Expenses FY 24-25 Expended	Final Expenses FY 24-25 Adopted	Final Expenses FY 25-26 Adopted
9339343	20227504	Miscellaneous	31,410.00	31,410.00	31,410.00			
9339343	42420100	BUILDINGS			0.00	0.00	50,000.00	0.00
9339343	42420110	LEASEHOLD IMP			0.00			
9339343	42420200	STRUCTURES	165,648.39	449,949.00	156,823.00	59,280.00	50,000.00	0.00
Object 42			165,648.39	449,949.00	156,823.00	59,280.00	100,000.00	0.00
9339343	43430300	EQUIPMENT -SD - NON-RECON			0.00	0.00	0.00	0.00
Object 43			0.00	0.00	0.00	0.00	0.00	0.00
9339343	44440300	COMPUTER SOFTWARE	0.00	0.00				
Object 44			0.00	0.00				
9339343	45450300	INFRASTRUCTURE	0.00	0.00				
Object 45			0.00	0.00				
9339343	46460300	INTANGIBLES (HSP)						
9339343	46461300	INTANGIBLES	0.00	0.00				
Object 46			0.00	0.00				
FUND CENTER 9339343			197,058.39	481,359.00		59,280.00	100,000.00	-
FUND TOTAL 339D			197,058.39	481,359.00		59,280.00	100,000.00	-

