



BOARD OF DIRECTORS
County of Sacramento, State of California
RESOLUTION 2026-05
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 2026-27 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 2026-27 for Fund 339-A be and is hereby adopted in accordance with the following:

1. Salaries and employee benefits	<u>\$509,805.00</u>
2. Services and Supplies	<u>\$516,659.00</u>
3. Other Charges	<u>\$ 37,600.00</u>
4. Fixed Assets	
a. Land	<u>\$ 0.00</u>
b. Structures and Improvements	<u>\$ 210,00.00</u>
c. Equipment	<u>\$</u>
5. Expenditure Transfers	<u>\$ 0.00</u>
6. Contingencies	<u>\$ 75,000.00</u>
7. Provision for reserve increases	<u>\$ 0.00</u>
TOTAL BUDGET REQUIREMENTS	<u>\$1,349,064.00</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.

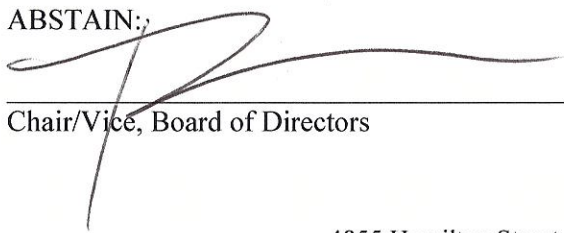
PASSED AND ADOPTED by the Arcade Creek Recreation and Park District Board of Directors, the County of Sacramento, State of California by the following vote, to wit on August 20, 2026.

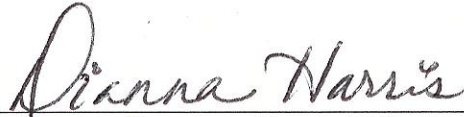
AYES:

NOES:

ABSENT:

ABSTAIN:


Chair/Vice, Board of Directors


Treasurer/Secretary, Board of Directors

FISCAL YEAR 2026-27 FINAL BUDGET

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

APPROPRIATIONS BY OBJECT OF EXPENDITURE

<u>OBJECT 10 - SALARIES AND EMPLOYEE BENEFITS</u>	\$ 509,805
<u>OBJECT 20 - SERVICES AND SUPPLIES</u>	\$ 516,659
<u>OBJECT 30 - OTHER FINANCING USES</u>	
<u>LOAN AND LEASE REPAYMENTS</u>	
<u>INTEREST AND PRINCIPAL</u>	\$ 37,600
<u>TAXES/LICENSES/ASSESSMENTS</u>	
<u>JUDGEMENTS/DAMAGES</u>	\$ -
<u>TOTAL OBJECT 30 - OTHER FINANCING USES</u>	\$ 37,600
<u>OBJECT 40 - FIXED ASSETS</u>	
<u>OBJECT 41 - LAND ACQUISITION</u>	\$ -
<u>OBJECT 42 - STRUCTURES AND IMPROVEMENTS</u>	\$ 210,000.00
<u>OBJECT 43 - EQUIPMENT</u>	\$ -
<u>TOTAL OBJECT 40 - FIXED ASSETS</u>	\$ 210,000.00
<u>OBJECT 50 - FUNDS TRANSFERS OUT</u>	\$ -
<u>OBJECT 59 - FUNDS TRANSFERS IN</u>	\$ -
<u>OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT</u>	\$ -
<u>OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIES</u>	\$ 75,000.00
<u>OBJECT 80 - OTHER COMMODITIES</u>	\$ -
<u>PROVISIONS FOR RESERVE INCREASES</u>	
<u>GENERAL RESERVES</u>	\$ -
<u>OTHER RESERVES</u>	\$ -
<u>TOTAL BUDGETARY REQUIREMENT</u>	<u>\$ 1,349,064.00</u>
<u>TOTAL DIFFERENCE:</u>	

\$ -

MEANS OF FINANCING THE BUDGET REQUIREMENTS

<u>ESTIMATED REVENUE</u>	\$ 1,064,380.00
<u>RESERVES TO BE DECREASED</u>	
<u>GENERAL RESERVES DECREASE</u>	\$ -
<u>ENCUMBRANCE DECREASE</u>	\$ -
<u>OTHER RESERVE DECREASE</u>	\$ 285,000.00
<u>TOTAL RESERVES TO BE DECREASED</u>	\$ 285,000.00
<u>FUND BALANCE AVAILABLE DECREASE</u>	
<u>ESTIMATED LONG-TERM LOAN PROCEEDS</u>	
<u>TOTAL AVAILABLE FINANCING</u>	<u>\$ 1,349,380.00</u>

FUND EQUITY SCHEDULE

	<u>BALANCE</u>			<u>ADJUSTED FUND</u>
	<u>EST. 06/30/2026</u>	<u>INCREASES</u>	<u>DECREASES</u>	<u>BALANCE</u>
<u>RESERVES</u>				
<u>GENERAL</u>	\$ 22,000	\$ -	\$ -	\$ 22,000
<u>ENCUMBRANCE</u>	-	-	-	-
<u>OTHER</u>	-	-	-	-
<u>FUND BALANCE</u>				
<u>AVAILABLE (EST.)</u>	885,095	-	285,000	600,095
<u>TOTALS</u>	<u>\$ 907,095</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 907,095</u>
<u>APPROPRIATIONS LIMIT</u>	\$ -			
<u>APPROPRIATIONS SUBJECT TO LIMIT</u>	-			
<u>OVER/UNDER LIMIT</u>	\$ -			

REVENUE DETAIL SCHEDULE - FY 26-27 FINAL BUDGET GENERAL FUND 339A**SPECIAL DISTRICT - ARCADE CREEK RECREATION AND PARK DISTRICT**

FUND CENTER			Final Revenues FY 22-23 Received	Final Revenues FY 23-24 Received	Final Revenues FY 24-25 Received	FINAL FY 25-26 Adopted	FINAL FY 25-26 Received	FINAL FY 26-27 Adopted
339A Arcade Creek Recreation and Park District								
9339339	91910100	PROP TAX CUR SEC	(683,418.17)	(725,768.44)	(736,300)	(794,269)	(\$761,724.17)	(792,000.00)
9339339	91910200	PROP TAX CUR UNSEC	(23,204.69)	(25,643.03)	(27,850)	(26,007)	(\$29,694.95)	(31,000.00)
9339339	91910300	PROP TAX CUR SUP	(26,384.50)	(14,732.85)	(11,328)	(13,000)	(\$10,853.07)	(11,000.00)
9339339	91910400	PROPERTY TAX SECURED DELINQUENT	(4,123.09)	(5,673.09)	(6,727)	(6,700)	(\$12,650.91)	(11,000.00)
9339339	91910500	PROPERTY TAX SUPPLEMENTAL DELINQUENT	(1,575.62)	(1,883.99)	(1,453)	(1,500)	(\$5,676.26)	(2,500.00)
9339339	91910600	PROPERTY TAX UNITARY	(7,093.69)	(7,746.49)	(8,770)	(8,700)	(\$9,083.96)	(9,100.00)
9339339	91912000	PROP TAX REDEMPTION	(75.54)	(22.78)	(60)	(60)	(\$38.66)	(39.00)
9339339	91913000	PROP TAX PR UNSEC	(246.40)	(226.81)	(354)	(375)	(\$123.98)	0.00
9339339	91914000	PROP TAX PENALTIES	(185.94)	(112.17)	(116)	(116)	(\$236.02)	(18.00)
9339339	91919100	TAXES - AIRCRAFT					\$37.06	0.00
9339339	91919600	RDA RESIDUAL DISTRIBUTION	(13,828.97)	(15,200.49)	(17,198)	(17,200)	(\$21,155.93)	(11,000.00)
9339339	91919900	TAXES - OTHER	0.00	0.00	0	0	\$0.00	
Object 91			(760,136.61)	(797,010.14)	(810,156)	(867,927)	(\$851,200.84)	(867,657.00)
9339339	94941000	INTEREST INCOME	(19,111.10)	(13,193.00)	(12,535)	(12,000)	(\$31,038.61)	(12,500.00)
9339339	94942900	BLDG RENTAL OTHER (Cell Tower 55,325.04 +Rentals)	(60,875.04)	(62,905.04)	(50,752)	(52,000)	(\$112,722.16)	(62,000.00)
Object 94			(79,986.14)	(76,098.04)	(63,287)	(64,000)	(\$143,760.77)	(74,500.00)
9339339	95952200	HOME PROP TAX REL	(5,283.68)	(5,181.74)	(4,261)	(4,300)	(\$4,884.91)	(4,200.00)
9339339	95952900	IN LIEU FEES					\$0.00	0.00
9339339	95953300	REDEV PASSTHRU	(10,707.00)	(11,130.63)	(12,483)	(12,400)	(\$14,031.76)	(7,300.00)
9339339	95956300	CONSTRUCTION ST	0.00	0.00	0	0	(\$39,552.00)	(40,000.00)
9339339	95956900	STATE AID OTHER MISC PROGRAMS	0.00	(592.34)	0	0	\$0.00	0.00
Object 95			(15,990.68)	(16,904.71)	(16,744)	(16,700)	(\$58,468.67)	(51,500.00)
9339339	96964600	RECREATION SVC CHGS	0.00	0.00	0	(438)	\$0.00	
Object 96			0.00	0.00	0	0	\$0.00	0.00
9339339	97974000	INSURANCE PROCEEDS	(29,895.77)	0.00	0	(50,000)	(\$40,940.05)	(19,500.00)

REVENUE DETAIL SCHEDULE - FY 26-27 FINAL BUDGET GENERAL FUND 339A

SPECIAL DISTRICT - ARCADE CREEK RECREATION AND PARK DISTRICT

FUND CENTER			Final Revenues FY 22-23 Received	Final Revenues FY 23-24 Received	Final Revenues FY 24-25 Received	FINAL FY 25-26 Adopted	FINAL FY 25-26 Received	FINAL FY 26-27 Adopted
Description								
339A Arcade Creek Recreation and Park District								
9339339	97979000	MISCELLANEOUS OTHER REVENUES	(42,208.07)	0.00	0	(14,952)	(\$51,223.32)	(51,223.00)
Object 97			(72,103.84)	0.00	0	(64,952)	(\$92,163.37)	(70,723.00)
9339339	98986200	PROCEEDS FROM ASSET SALE-SPEC. DIST.	0.00	0.00	0	0	\$0.00	0.00
Object 98			0	0	0	0	\$0.00	0.00
FUND CENTER 9339339			(928,217.27)	(890,012.89)	(890,187)	(1,014,017)	(\$1,145,593.65)	(1,064,380.00)
FUND TOTAL 339A			(928,217.27)	(890,012.89)	(890,187)	(1,014,017)	(\$1,145,593.65)	(1,064,380.00)
Increase / Decrease Fund Balance								
Balanced Budget								(1,064,380.00)

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 23-24 EXPENDED	Final Expenses FY 24-25 EXPENDED	Final Expenses FY 24-25 ADOPTED	FINAL Expenses FY 25-26 ADOPTED	FINAL Expenses FY 25-26 EXPENDED	FINAL Expenses FY 26-27 Adopted
		339A Arcade Creek Recreation and Park District							
1	9339339	10111000	SALARIES & WAGES - REGULAR EMPLOYEES	262,067.44	239,142	337,977	279,053	271,205.82	\$ 355,000.00
2	9339339	10112400	SALARIES & WAGES - COMMISSION & CO	2,700.00	4,400	4,750	6,000	6,000.00	\$ 6,000.00
3	9339339	10113200	OVER-TIME WAGES (if needed)	3,610.84	4,155	5,000	5,100	1,653.76	\$ 5,000.00
4	9339339	10114300	ALLOWANCES					900.00	\$ 4,700.00
5	9339339	10121000	RETIREMENT - EMPLOYER COST	26,168.74	36,225	37,826	35,153	8,865.83	\$ 25,000.00
6	9339339	10122000	OASDHI - EMPLOYER COST	22,368.86	18,960	26,601	24,000	21,401.61	\$ 21,700.00
7	9339339	10123000	GROUP INS - EMPLOYER COST	51,487.08	59,129	55,519	58,181	34,799.99	\$ 55,000.00
8		10123002	DENTAL PLAN ER COST					1,005.60	\$ 2,100.00
9		10123004	VISION INS ER COST					196.72	\$ 500.00
10	9339339	10124000	WORKERS COMP INS - EMPLOYER COST	5,696.00	12,866	10,032	15,625	16,307.00	\$ 15,625.00
11	9339339	10125000	SUI INS - EMPLOYER COST	857.96	1,072	1,000	1,100	840.34	\$ 1,100.00
12	9339339	10128000	HEALTH CARE - RETIREES	2,237.41	948	4,384	3,500	2,197.36	\$ 3,500.00
13	9339339	10140000	COST REDUCTION FACTOR (UAL FUND)	-	1,901		11,558	11,656.33	\$ 14,580.00
14			Object 10	377,194.33	378,948	483,089	439,270	377,030.36	\$ 509,805.00
15	9339339	20200500	ADVERTISING/LEGAL NOTICES	1,173.88	1,018	274	1,200	1,174.00	\$ 1,200.00
17	9339339	20202900	BUSINESS/CONFERENCE EXPENSE	361.42	6,270	3,255	5,000	3,452.04	\$ 5,000.00
19	9339339	20203600	EDUCATION & TRAINING SUPPLIES	-	1,212	2,000	2,000	417.44	\$ 2,000.00
20	9339339	20203800	EMPLOYEE RECOGNITION	-	-	-	1,500	194.26	\$ 1,500.00
21	9339339	20203804	WORKPLACE AMENITIES	-	241	420	840	1,146.44	\$ 840.00
22	9339339	20205100	INSURANCE - LIABILITY	81,497.00	87,800	83,945	87,827	87,827.00	\$ 62,043.00
23	9339339	20206100	MEMBERSHIP DUES	6,056.00	6,658	7,270	7,000	6,590.00	\$ 7,000.00
24	9339339	20207600	OFFICE SUPPLIES	1,159.39	2,417	2,500	2,500	4,355.45	\$ 4,000.00
25	9339339	20207602	SIGNS	803.25	2,927	2,200	3,000	1,844.30	\$ 3,000.00
26	9339339	20207603	KEYS	-	430	226	226	186.27	\$ 300.00
27	9339339	20208100	POSTAL SERVICES (PO Box)	226.00	394	778	400	0.00	\$ -
28	9339339	20208102	STAMPS	-	-	-	-	85.22	\$ 100.00
29	9339339	20208500	PRINTING SERVICES	-	221	1,000	2,000	754.40	\$ 1,000.00

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 23-24 EXPENDED	Final Expenses FY 24-25 EXPENDED	Final Expenses FY 24-25 ADOPTED	FINAL Expenses FY 25-26 ADOPTED	FINAL Expenses FY 25-26 EXPENDED	FINAL Expenses FY 26-27 Adopted
339A Arcade Creek Recreation and Park District								
30	9339339	20210300	AGRICULTURE/HORTICULTURE SERVICE	18,900.00	16,580	32,000	20,000	46,298.00 \$ 78,000.00
31	9339339	20210400	AGRICULTURE/HORTICULTURE SUPPLIES	13.24	86	2,000	10,000	3,937.00 \$ 5,000.00
32	9339339	20211100	BUILDING MAINTENANCE SERVICE	4,705.00	23,341	25,000	25,000	7,774.00 \$ 10,000.00
33	9339339	20211200	BUILDING MAINTENANCE SUPPLIES	251.25	12,228	2,200	15,000	5,486.51 \$ 15,000.00
35	9339339	20213100	ELECT MAINT SVC	942.40	1,113	4,436	5,000	0.00 \$ 5,000.00
37	9339339	20214100	LAND IMPROVEMENT MAINTENANCE SER	9,103.20	91,401	30,000	45,000	20,074.21 \$ 15,000.00
38	9339339	20214200	LAND IMPROVEMENT MAINTENANCE SUP	4,194.76	4,259	8,250	5,000	11,442.57 \$ 10,000.00
39	9339339	20215100	MECHANICAL SYSTEMS MAINTENANCE Serv	13,830.31	640	11,250	4,500	861.00 \$ 4,500.00
41	9339339	20216200	PAINTING SUPPLIES	91.20	444	1,650	1,650	0.00 \$ 1,000.00
42	9339339	20216700	PLUMBING MAINTENANCE SERVICES	785.52	7,275	6,600	7,000	6,170.00 \$ 3,000.00
43	9339339	20216800	PLUMBING MAINTENANCE SUPPLIES	22.92	69	1,100	500	2,244.93 \$ 4,000.00
45	9339339	20219100	ELECTRICITY	13,203.57	14,395	23,100	15,070	14,716.25 \$ 15,000.00
46	9339339	20219200	NATURAL GAS/LPG/FUEL OIL	2,827.17	2,080	3,465	3,000	3,145.94 \$ 3,000.00
47	9339339	20219300	REFUSE DISPOSAL	2,362.78	2,608	3,399	3,100	2,216.90 \$ 2,500.00
48	9339339	20219500	SEWAGE DISP SVC	1,657.68	2,531	2,200	3,400	2,774.82 \$ 3,000.00
50	9339339	20219800	WATER	18,882.27	30,603	40,040	32,000	31,818.56 \$ 32,000.00
51	9339339	20220500	AUTOMOTIVE MAINTENANCE SERVICE	2,820.40	1,182	4,813	5,000	563.94 \$ 5,000.00
52	9339339	20220600	AUTOMOTIVE MAINTENANCE SUPPLIES	4,681.05	1,380	990	2,000	218.11 \$ 2,000.00
53	9339339	20221100	CONSTRUCTION EQUIPMENT MAINTENANCE Ser	2,882.87	9,635	5,280	7,500	4,026.94 \$ 4,000.00
54	9339339	20221200	CONTRUCTION EQUIPMENT MAINTENANCE Sup	3,145.90	22,040	24,200	5,000	0.00 \$ 2,000.00
55	9339339	20222600	EXPENDABLE TOOLS	805.07	2,064	4,000	3,000	541.43 \$ 2,000.00
56	9339339	20223600	FUEL & LUBRICANTS	5,841.49	5,755	5,775	6,100	5,491.17 \$ 6,000.00
58	9339339	20226200	OFFICE EQUIPMENT MAINTENANCE Supplies	2,428.26	2,531	1,100	5,000	443.91 \$ 3,000.00
61	9339339	20227504	MISCELLANEOUS	347.02	461	110	1,000	382.02 \$ 1,000.00
62	9339339	20229100	OTHER EQUIPMENT MAINTENANCE SERV	-	-	1,540	1,800	0.00 \$ 1,500.00
63	9339339	20229200	OTHER EQUIPMENT MAINTENANCE SUPP	-	501	1,540	500	85.96 \$ 500.00
64	9339339	20231400	CLOTHING/PERSONAL SUPPLIES	606.13	2,248	2,860	2,500	606.08 \$ 2,500.00

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 23-24 EXPENDED	Final Expenses FY 24-25 EXPENDED	Final Expenses FY 24-25 ADOPTED	FINAL Expenses FY 25-26 ADOPTED	FINAL Expenses FY 25-26 EXPENDED	FINAL Expenses FY 26-27 Adopted
			339A Arcade Creek Recreation and Park District						
65	9339339	20232200	CUSTODIAL SUPPLIES	6,228.50	7,402	6,930	7,500	5,875.30	\$ 6,000.00
66	9339339	20243700	LABORATORY (Medical/Service Drug Testing)	-	180	110	200	120.00	\$ 200.00
67	9339339	20244300	MEDICAL SERVICE(Pre Emp/Live Scan Test)	369.00	1,199	330	1,500	64.00	\$ 1,000.00
68	9339339	20244400	MEDICAL SUPPLIES	-	5,790	1,485	2,000	3,054.72	\$ 3,000.00
69	9339339	20250605	SERVICE FEES (Bank Loan Item)	-	-	-	-	1,353.73	\$ 500.00
70	9339339	20250700	ASSESSMENT/COLLECTIONS SERVICES	8,365.10	13,142	9,559	15,000	13,217.59	\$ 14,000.00
72	9339339	20253100	LEGAL SERVICES	13,310.63	6,350	9,680	12,500	9,510.01	\$ 10,000.00
73	9339339	20255100	PLANNING SERVICES	750.00	-	5,000	500	0.00	\$ 500.00
74	9339339	20257100	SECURITY SERVICES	-	19,163	20,000	32,850	43,189.00	\$ 45,000.00
75	9339339	20258200	PUBLIC RELATIONS SERVICES	2,712.00	2,905	2,700	3,000	4,612.86	\$ 3,000.00
76	9339339	20259100	OTHER PROFESSIONAL SERVICES	-	5,364	3,850	13,000	5,286.04	\$ 8,000.00
77	9339339	20281100	DATA PROCESSING SERVICES	108.00	7,723	2,750	8,000	5,980.87	\$ 8,000.00
78	9339339	20281201	HARDWARE (Computer Items)	1,189.25	-	3,500	1,000	1,184.18	\$ 1,000.00
80	9339339	20281265	APPLICATION SOFTWARE MAINT LICENSE	3,654.79	2,952	3,465	4,000	5,051.87	\$ 5,000.00
82	9339339	20281700	ELECTION SERVICES	-	2,061	28,000	-	0.00	\$ 19,900.00
84	9339339	20283102	MILEAGE	288.74	152	688	3,000	362.14	\$ 500.00
85	9339339	20285100	RECREATIONAL SERVICES	-	4,900	4,950	2,400	1,938.72	\$ 2,400.00
86	9339339	20285200	RECREATIONAL SUPPLIES	212.70	1,907	4,950	4,500	782.58	\$ 4,500.00
88	9339339	20289800	OTHER OPERATING EXPENSE-SUPPLIES	344.79	73	1,050	500	36.39	\$ 500.00
89	9339339	20289900	OTHER OPERATING EXPENSE-SERVICE Misc	192.39	577	660	750	0.00	\$ 750.00
90	9339339	20291300	AUDITOR/CONTROLLER SERVICES	6,500.00	6,800	7,865	7,500	7,500.00	\$ 7,500.00
91	9339339	20291500	COMPASS COSTS	1,095.83	5,154	1,239	5,200	3,026.00	\$ 3,076.00
92	9339339	20291700	GENERAL SERVICES ALARM SERVICES	5,496.52	20,648	18,481	8,000	17,483.15	\$ 25,000.00
93	9339339	20298700	GS TELEPHONE SERVICES	4,156.33	4,743	5,280	4,000	2,927.24	\$ 3,000.00
94	9339339	20298701	CELL PHONES	1,066.79	1,087	2,133	1,350	1,239.65	\$ 1,350.00
95	9339339	20299909	EXPENDITURE REIMBURSEMENTS	42,940.05	-	24,200	50,000	13,550.00	\$ 19,500.00
96			Object 20	335,487.06	487,713	531,741	536,363	426,693.11	\$ 516,659.00

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 23-24 EXPENDED	Final Expenses FY 24-25 EXPENDED	Final Expenses FY 24-25 ADOPTED	FINAL Expenses FY 25-26 ADOPTED	FINAL Expenses FY 25-26 EXPENDED	FINAL Expenses FY 26-27 Adopted
			339A Arcade Creek Recreation and Park District						
97	9339339	30321000	INTEREST EXPENSE	5,775.72	4,469	4,470	4,470	3,465.44	\$ 2,500.00
98	9339339	30323000	LEASE OBLIGATION RETIREMENT	31,800.00	33,100	33,100	33,100	34,500.00	\$ 35,100.00
99	9339339	30345000	TAX/LICENSES/ASSESSMENTS	703.64	-	814	814	0.00	\$ -
100			Object 30	38,279.36	37,569	38,384	38,384	37,965.44	\$ 37,600.00
102	9339339	42420100	BUILDINGS	52,888.81	2,102	180,000	-	0.00	\$ -
103	9339339	42420110	LEASEHOLD IMPROVEMENTS	-	-	-	-	0.00	\$ -
104	9339339	42420200	STRUCTURES (& Improvements)	128.40	-	110,000	210,000	196,238.01	\$ 210,000.00
105			Object 42	53,017.21	2,102	290,000	210,000	196,238.01	\$ 210,000.00
106	9339339	43430300	Equipment SD	-	-	55,000	-	0.00	\$ -
107			Object 43	-	-	55,000	-	0.00	\$ -
108	9339339	45450300	INFRASTRUCTURE-SD-NON-RECON	-	-	-	-	0.00	\$ -
109			Object 45	-	-	-	-	0.00	\$ -
110	9349339	46460300	OTHER INTANGIBLE ASSET-SPEC DIST	-	-	-	-	0.00	\$ -
111			Object 46	-	-	-	-	0.00	\$ -
112			Objects 42 - 43 - 45 - 46	53,017.21	2,102	345,000	210,000	196,238.01	\$ 210,000.00
114	9339339	79790100	CONTINGENCY APPR	-	-	300,000	75,000	0.00	\$ 75,000.00
115			Object 79	-	-	300,000	75,000	0.00	\$ 75,000.00
117			Reserve Fund Balance Increase	-	-	-	-	0.00	\$ -
118			FUND CENTER 9339339 total expenditures	803,977.96	906,332	1,698,214	1,299,017	1,037,926.92	\$ 1,349,064.00

Adopted 8/20/26

FIXED ASSETS TO BE ACQUIRED

FISCAL YEAR 2026-27 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	
ACP Tennis Court				
Herzog Community Center Bathroom/Siding				
HSP Dog Park				
HSP Tennis Court				
Jo Smith Nature Trail				
Oakdale Amenity (Shade Structure)				
TOTAL FUND 339A	-	-	210,000	-

APPROPRIATIONS LIMIT SCHEDULE

FISCAL YEAR: 2026/27

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 2026-27 is calculated by adjusting the base year appropriations limit for Fiscal Year 2025/26 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 2026/27 shall be **\$ 1,371,372.00** for the District.



BOARD OF DIRECTORS
County of Sacramento, State of California
RESOLUTION 2026-06
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 2026-27 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 2026-27 for Fund 339-D be and is hereby adopted in accordance with the following:

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

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.

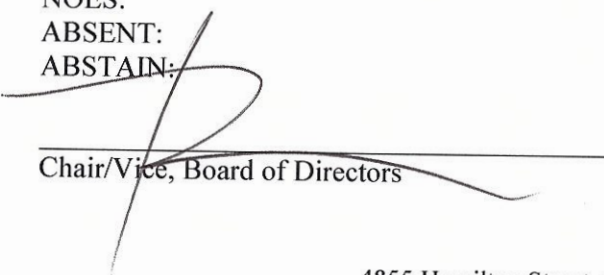
PASSED AND ADOPTED by the Arcade Creek Recreation and Park District Board of Directors, the County of Sacramento, State of California by the following vote, to wit on August 20, 2026.

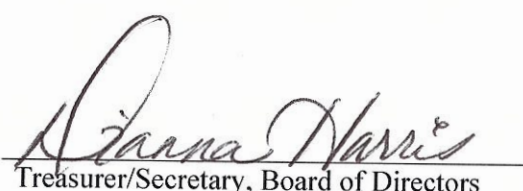
AYES:

NOES:

ABSENT:

ABSTAIN:


Chair/Vice, Board of Directors


Treasurer/Secretary, Board of Directors

FISCAL YEAR 2026-27 FINAL BUDGET for 339D**FINANCING REQUIREMENTS SCHEDULE FOR FUND 339D ARCADE CREEK RECREATION AND PARK DISTRICT PROJECT ACCOUNT**APPROPRIATIONS BY OBJECT OF EXPENDITUREOBJECT 10 - SALARIES AND EMPLOYEE BENEFITS

\$ -

OBJECT 20 - SERVICES AND SUPPLIESOBJECT 30 - OTHER FINANCING USES

\$ -

LOAN AND LEASE REPAYMENTSINTEREST AND PRINCIPAL

\$ -

TAXES/LICENSES/ASSESSMENTSJUDGEMENTS/DAMAGES

\$ -

TOTAL OBJECT 30 - OTHER FINANCING USES

\$ -

OBJECT 40 - FIXED ASSETSOBJECT 41 - LAND ACQUISITIONOBJECT 42 - STRUCTURES AND IMPROVEMENTS

\$ -

OBJECT 43 - EQUIPMENT

\$ -

OBJECT 44 - COMPUTER SOFTWARE

\$ -

OBJECT 45 - INFRASTRUCTURE

\$ -

OBJECT 46 - INTANGIBLES

\$ -

TOTAL OBJECT 40 - FIXED ASSETS

\$ -

OBJECT 50 - FUNDS TRANSFERS OUT

\$ -

OBJECT 59 - FUNDS TRANSFERS INOBJECT 60 - INTRAFUND TRANSFERS IN OR OUT

\$ -

OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIES

\$ -

OBJECT 80 - OTHER COMMODITIES

\$ -

PROVISIONS FOR RESERVE INCREASESGENERAL RESERVESOTHER RESERVES

\$ -

TOTAL BUDGETARY REQUIREMENTTOTAL DIFFERENCE:

\$ -

MEANS OF FINANCING THE BUDGET REQUIREMENTSESTIMATED REVENUE

\$ 100,000

RESERVES TO BE DECREASEDGENERAL RESERVES DECREASE

\$ -

ENCUMBRANCE DECREASE

\$ -

OTHER RESERVE DECREASETOTAL RESERVES TO BE DECREASEDFUND BALANCE AVAILABLE DECREASEESTIMATED LONG-TERM LOAN PROCEEDSTOTAL AVAILABLE FINANCING

\$ -

FUND EQUITY SCHEDULEEST. BALANCEADJUSTED FUNDRESERVESAS OF 6/30/2026INCREASESDECREASESBALANCEGENERAL

\$ -

\$ -

\$ -

ENCUMBRANCE

\$ -

\$ -

\$ -

OTHER

\$ -

\$ -

\$ -

FUND BALANCEAVAILABLE

38,052

100,000

\$ -

138,052

TOTALS

\$ 38,052

\$ 100,000

\$ -

\$ 138,052

0 APPROPRIATIONS LIMIT

\$ -

100,000 APPROPRIATIONS SUBJECT TO LIMIT

\$ -

OVER/UNDER LIMIT

\$ -

REVENUE DETAIL SCHEDULE - FY 2026-27 FINAL BUDGET

339D SPECIAL DISTRICT - ARCADE CREEK RECREATION AND PARK DISTRICT

Fund Center	Commitment Item	Description	Final Adopted FY 23-24	Final Adopted FY 24-25	Adopted FY 24-25	Final Adopted FY 25-26	Final Adopted FY 25-26	Adopted FY 25-26
	339 D ARCADE CREEK RECREATION AND PARK DISTRICT		Received	Received	Adopted	Adopted	Received	Final
9339343	94941000	INTEREST INCOME		(2,665.00)	0.00		3,505.00	0.00
9339343	94941105	Contributions Special Dist (SPF/Donations/Etc)						
9339343	94942900	BLDG RENTAL OTHER						
Object 94							3,505.00	0.00
9339343	95952900	In Lieu Taxes - (339-I)						
9339343	95956300	STATE-FED GRANTS						
"	"	STATE-FED GRANTS (Dist Proj/Per Capita Funds)	(128,408.00)					
9339343	95956900	STATE AID OTHER MISC PROG (339I-Impact Fees)	(321,541.00)	(27,000)	(100,000)	(100,000)	0	(100,000)
9339343	95956910	STATE MATCH (Umpqua Line of Credit)	0.00				0	
Object 95			(449,949.00)	(29,665)	(100,000)	(100,000)	0	(100,000)
FUND CENTER 9339343			(449,949.00)	(29,665)	(100,000)	(100,000)	3,505	(100,000)
FUND TOTAL 339D			(449,949.00)	(29,665)	(100,000)	(100,000)	3,505	(100,000)
Increase / Decrease Fund Balance								
Balanced Budget			(449,949)	(29,665)	(100,000)	(100,000)	3,505	(100,000)

EXPENDITURE DETAIL SCHEDULE - FY 2026-27 FINAL BUDGET for 339D District Projects

339D

SPECIAL DISTRICT - ARCADE CREEK RECREATION AND PARK DISTRICT

Fund Center	Commitment Item	Description	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	Final Expenses FY 25-26 Expended	Final Expenses FY 26-27 Adopted	Final Expenses FY 26-27 Adopted
FUND	339D Arcade Creek Recreation and Park Distric									
9339343	20227504	Miscellaneous	31,410.00	31,410.00						
9339343	42420100	BUILDINGS		0.00	0.00	50,000.00	0.00	0.00	0.00	0.00
9339343	42420110	LEASEHOLD IMP		0.00						
9339343	42420200	STRUCTURES	449,949.00	156,823.00	59,280.00	50,000.00	0.00	0.00	0.00	0.00
Object 42			449,949.00	156,823.00	59,280.00	100,000.00	0.00	0.00	0.00	0.00
9339343	43430300	EQUIPMENT -SD - NON-RECON		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Object 43			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9339343	44440300	COMPUTER SOFTWARE	0.00							
Object 44			0.00							
9339343	45450300	INFRASTRUCTURE	0.00							
Object 45			0.00							
9339343	46460300	INTANGIBLES (HSP)								
9339343	46461300	INTANGIBLES	0.00							
Object 46			0.00							
FUND CENTER 9339343			481,359.00		59,280.00	100,000.00	-	-	-	-
FUND TOTAL 339D			481,359.00		59,280.00	100,000.00	-	-	-	-

Adopted 8/20/2026

FIXED ASSETS TO BE ACQUIRED

FISCAL YEAR 2026-27 FINAL BUDGET

DISTRICT NAME: ARCADE CREEK RECREATION AND PARK DISTRICT - FOR FUND 339 D

<u>DESCRIPTION</u>	<u>BUILDING</u>	<u>STRUCTURES & IMPROVEMENT</u>	<u>EQUIPMENT</u>	<u>COMPUTER SOFTWARE</u>	<u>INFRASTRUCTURE</u>	<u>INTANGIBLE</u>
Object Line #	42420100	42420200	43430300	44440300	45450300	46460300
TOTAL FUND 339 D	0.00	0.00	0.00	0.00	0.00	0.00