



Fiscal Year
2024-2025

Preliminary Annual Budget

BOARD OF DIRECTORS

Scott Miller, Chair
Travis Dworetzky, Vice Chair
Greg Wilson, Member
Alex Vassar, Member
Michael Hanson, Member

Finance Committee

Greg Wilson, Committee Chair
Travis Dworetzky, Member

District Office:

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FISCAL YEAR 2024-2025

ANNUAL BUDGET

FISCAL YEAR 2024-2025 BUDGET SUMMARY

The District Board and Finance Committee have established priorities related to park infrastructure and facilities to be fixed, replaced, or renovated. In addition, this year there is a high priority on establishing responsible reserves for long-term sustainability. The District strives to capitalize on the best course of action and to gain the best return on investment. This will be conducted in three phases; completion of a needs assessment which includes a detailed review of our District's trees by a certified professional arborist, a comprehensive review of the Master Plan which extends to the year 2030, and the development of new revenue streams (e.g. grants and facility rental fees) to increase the quality of our parks and the level of programs and events offered.

Priorities for deferred maintenance will be established as we effectively balance the level of resources. There are a few vital considerations to understand as the District decides which actions to undertake; repair, install, or remove. An example of the difficult decisions ahead is the play structure at Arcade Creek Park. This will need to be addressed and prioritized against the unused vault toilet and derelict tennis courts. The District must decide between deferring the cost to decommission the vault toilet against repairing the tennis court and upgrading the play structure.

HISTORICAL NARRATIVE

Over the past few years, the District has taken active steps to balance the annual budget with ongoing operational costs and a long list of deferred maintenance needs while being able to save a responsible level of reserved funds with the amount of revenue received. Since the COVID-19 pandemic, Arcade Creek Recreation and Park District have responsibly scaled back operations to focus on primary and essential services. Limited services were facilitated due to the overwhelming need for repairs, and staffing while balancing expenditures with revenues. The District has done an excellent job securing savings for future maintenance needs, but needs continue to outweigh the resources required to rectify all the necessary items pending or forecasted. The District set priorities based on four (4) primary categories. Safety, Compliance, Security, and Maintenance. These areas assist in establishing priority decisions in a fiscally responsible manner.

Park rentals and use were sustained as the District continues a positive path past the pandemic through 2024. Programs and facility rentals/use have been interrupted due to limited staffing resources. Park use was sustained and remained maintained, open, clean, and secure. The Jo Smith Nature Area and Trail continues to be a highlight of the District's amenities and is still one of the best places to experience natural settings in suburban Sacramento. Special care has been implemented over the current years. Installation of the Jo Smith Nature Trail Pedestrian Bridge connects the American Rivier College campus to the trail. Park staff consistently provide care for and maintain the area and bridge weekly.

FISCAL YEAR 2023-2024 HIGHLIGHTS

The past fiscal year Arcade Creek Recreation and Park District (ACRPD) from July 2023 to June 2024 concluded with a plethora of accomplishments. Installation of a brand-new playground, completion of six (6) new pickleball courts at Hamilton Street Park, final stages of the Arcade Creek Park Restroom project, addition of new District staff, and a strong approach by the Board of Directors to maintain a high level of fiduciary responsibilities. In the Fall of 2024, District staff embarked on a path to develop an in-depth District-wide needs assessment. The goal is to ensure proper prioritization of resources. The Finance Committee has stringently reviewed the objectives and depreciating assets to set up a sustainable budget for long-term operations.

At the end of November 2023, the Restroom project at Arcade Creek Park had been restarted upon installation of a new water connection and the 6 new pickleball courts have become the most popular amenity at Hamilton Street Park with an average of 40 weekly visitors excited to play.

FISCAL YEAR 2024-2025 BUDGET DETAILS

With over 89% of the District's annual revenue attributed to taxes the remaining balance of the estimated \$882k is generated from land use agreements (i.e. cell towers) and potential interest or dividends. Excluding anticipated construction projects, deferred maintenance, recreation programming, special events, and adequate staffing levels the estimated expenditures are recommended to be \$882k. The amount estimated to be expended encompasses only the operational needs of the District. This year the expenditures from the General Fund (339A) account for operational monthly expenditures such as utilities, administrative essentials, ongoing mechanical systems, marginal park services, basic supplies, and required notices.

In addition, this year also includes the following aspects to responsibly increase services to an acceptable level while ideally increasing the standard of existing amenities. There are a few anomalies to understand due to the election and newly adopted staff pay

scales. However, many of those expenditures are necessary investments. The path ahead remains steady and the focus is long-term sustainably while responsibly completing tasks. The top variances in the upcoming fiscal year from July 1, 2024, to June 30, 2025, are as follows.

General Fund - 339A

- November 2024 Elections, which could be reallocated if not expended.
- Right-sizing salaries in alignment with the adopted salary scale and market value
- Increase in Benefits due to market trends.
- Training and Development for Board Members
- District Professional Association Memberships
- Agriculture/Horticultural Services:
 - Vegetation management (i.e. Goat Grazing Services)
 - Arborist Tree Assessment (Inventory & Inspection)
- Land Improvement Maintenance Service:
 - BLM Services Contracted Irrigation Services
- Plumbing Maintenance Service (new) - Repair HSP Public Restroom leak
- Funds to complete ACP – Restroom
- CPR/First Aid/AED Equipment and Staff Training
- Increased utilities based on new construction.
- Maintenance Shop Renovation Project

339A FUND BALANCE

The remaining one-time money balance of \$782,706 from previous years shall be allocated for specific purposes. Contingencies, reserves, and deferred maintenance. Contingencies will be added to the balance of General Fund 339A but shall only be assessed should a future event or unforeseen circumstance occur which is possible but cannot be predicted with certainty. The balanced budget for Fiscal Year 2024-2025 in operational expenses must access these one-time monies from the fund balance in the amount of \$132,300 to offset the estimated FY24/25 REVENUE by 15% to account for contingency.

Ending FY23/24 with a strong balance will help to increase the fund balance for future deferred maintenance. The offset, however, should not be utilized on multiple projects that incur additional costs over time which will by default lower both contingencies and reserves. Reserves will include partial balance savings for the 2026 elections, 3-month operational expenses for unpredictable catastrophic events, and other prioritized operational needs 1-3 years forward.

The deferred maintenance balance shall include savings for items such as a new parking lot for HSP, District vehicle replacement, and other various depreciating assets requiring replacement within the next 3-5 years.

Recommended Equity Categories	Amount	Total	Definitions
<i>FY 23/24 Fund Balance</i>	782,706		End of year estimate
<i>Appropriations for Contingencies</i>	(117,406)	665,300	General Fund – Current Year*
<i>General Reserves</i>	(100,000)	565,300	Fund Reserves*
<i>Other</i>	(105,000)		Deferred Maintenance*
Forecasted Total Funds FY24/25		465,300	Available One-Time Funding

**Estimates based on current focus and forecasted end of year balances.*

CONCLUSION

From May to July of 2024 prior to the Budget’s final approval in September, Administrative staff will evaluate the District’s overall staffing needs for operations. This will include administrative functions, planned construction projects (i.e. Maintenance Shop Renovation), and deferred maintenance priorities. The goal of the evaluation will be to focus on cost savings and effectively completing projects. Development of a detailed project budget will be completed following extensive research to address the Maintenance Shop ascetics and long-term use. Operational processes such as accounts payable and accounts receivable will be analyzed to ensure the District is compliant and resourceful.

By August 2024, during the final development stages of the Final Annual Budget, the estimated remaining fund balance will be allocated to specific object lines as deemed a priority by the Board of Directors. The fund balance, revenues, and expenditures may increase or decrease based on the District’s closing of the current fiscal year. All priorities established by the Board of Directors will outline the plan of action for staff in the upcoming fiscal year of 2024-2025.

EXCEPTION

The District manages six specific funding sources with stringent requirements with zero to low balances. For more details as to the restrictions encompassing ADA Funds (339C), Impact Fees (339I), Park Dedication Fund (088H) and Development Fund (339D) please refer to monthly agenda packet online or request a copy from District staff. All public documents shall be accessible online and available upon written request.

INDEPENDENT SPECIAL DISTRICT

2024-25 PRELIMINARY BUDGET PREPARATION INFORMATION

INTRODUCTION

Independent special districts are governed by various legislative acts. Not all have the same budget requirements. In cases where no specific budgetary requirements are set forth in the statutes that govern a particular district, the same budgetary requirements applicable to the County Budget will be applied to the independent special district. In order to have uniformity in budget preparation and to aid in compiling the budgets of independent special districts, these instructions have been developed by the Department of Finance, Auditor-Controller division.

A standard set of forms is used to present the independent special district budgets. The completed original is to be returned to the Department of Finance, Auditor-Controller. Prior to submitting the original to our office, please make a copy of the completed information for your records. Each of the forms can be signed by a majority of the members of your Board. In lieu of signing each form, you may submit a resolution adopting the budget at object levels, signed by the Chairman and Secretary, with recordation of the Board vote.

The County's practice is for encumbrance appropriations to lapse at the end of the fiscal year. The open encumbrance documents will be rolled into the new fiscal year, but the budget (appropriations) will not carry-forward to the new fiscal year. In other words, Special Districts will need to anticipate and budget in the new fiscal year for the expenditures associated with the encumbrances rolled to the new fiscal year. If your district has open commitments for manual funds reservation or purchase orders at year-end, and you expect to make payments for these in the new fiscal year, you will need to include these amounts in your new year budget.

Districts that have entered into arrangement contracts between a government (transferor) with a governmental or nongovernmental (operator) shall follow the GASB 94 Public-Private and Public-Public Partnerships and Availability Payment Arrangements. In addition, Districts that are entered into Subscription-Based Information Technology Arrangement shall follow the GASB 96 Subscription-Based Information Technology Arrangements.

Refer to Chapter 15 – Public-Private and Public-Public Partnerships and Availability Payment Arrangements and Chapter 27 – Subscription-Based Information Technology Arrangements in Special District Uniform Accounting and Reporting Procedures (SPD) manual released by the State Controller's Office (SCO) for detail information:

https://www.sco.ca.gov/Files-ARD-Local/spd_manual_2022_edition.pdf

When budgeting Fixed Assets, please remember that Land (4100's), Structures and Improvements (4200's), Equipment (4300's), Infrastructure (4500's), Computer Software (4400's), and Intangible (4600's) are in separate objects. Transfers of allocations from one object to another object require a budgetary resolution with a majority vote of the board except fire districts that require a two-thirds majority vote of the board. Also, when budgeting for equipment, put only the equipment you consider a fixed asset in the 4300's. Equipment that does not meet the **capitalization standards**, as set forth in the State Controller's Manual, should not be on your fixed asset list and should be budgeted in the 2000 Services and Supplies accounts.

Budget Planning Timeline

Month	Meeting Date	Group	Discussion Items	Action
February		Board Mtg	Future - Capital Improvements Discussion	Setting Priorities
March		Finance/Budget	339A & 339D Work Session Discuss Capital Improvements	Options
March		Board Mtg	339A & 339D Work Session	Set Priorities
April		Finance/Budget	Discuss 339A Operational Budget	Options
April		Board Mtg	339A Operations Work Session	Setting Priorities
May		Finance/Budget	Review FY 339A & 339D Budget	Proposals
May		Board Mtg	Present proposed FY Budgets at Board meeting <i>---Public Hearing to receive Comments</i>	
June		Finance/Budget	Review final draft budgets for FY	
June		Board Mtg	Preliminary budgets for 339A & 339D for FY Due to County by 6/30	Adopt
July		Released by County	Prior FY Budget info released by County Fund balance set for upcoming FY	Review
August		Finance/Budget	Review final budget for FY	
August		Board Mtg	Final budgets for submission to County Due to County by 9/1	Adopt

FISCAL YEAR 2024-25 PRELIMINARY BUDGET

FINANCING REQUIREMENTS SCHEDULE FOR FUND

339A 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>	\$ 414,184	<u>ESTIMATED REVENUE</u>	\$ 882,478		
<u>OBJECT 20 - SERVICES AND SUPPLIES</u>	\$ 429,910	<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>RESERVE</u>			
<u>TAXES/LICENSES/ASSESSMENTS</u>		<u>DECREASE</u>			
<u>JUDGEMENTS/DAMAGES</u>	814				
<u>TOTAL OBJECT 30 - OTHER FINANCING USES</u>	\$ 38,384	<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 IMPROV</u>	-	<u>TOTAL AVAILABLE FINANCING</u>	\$ 882,478		
<u>OBJECT 43 - EQUIPMENT</u>	-				
<u>TOTAL OBJECT 40 - FIXED ASSETS</u>	\$ -				
<u>OBJECT 50 - FUNDS TRANSFERS OUT</u>		<u>FUND EQUITY SCHEDULE</u>	<u>BALANCE</u>		<u>ADJUSTED FUND</u>
<u>OBJECT 59 - FUNDS TRANSFERS IN</u>	\$ -	<u>RESERVES</u>	<u>EST. 6/30/2024</u>	<u>INCREASES</u>	<u>DECREASES</u>
<u>OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT</u>		<u>GENERAL</u>	\$ 22,000	\$ -	\$ -
<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 (EST.)</u>	782,706	-	-
<u>GENERAL RESERVES</u>	-	<u>TOTALS</u>	\$ 804,706	\$ -	\$ -
<u>OTHER RESERVES</u>	-				
<u>TOTAL BUDGETARY REQUIREMENT</u>	\$ 882,478	<u>APPROPRIATIONS LIMIT</u>	\$ -		
<u>TOTAL DIFFERENCE:</u>		<u>APPROPRIATIONS SUBJECT TO LIMIT</u>	-		
	\$ -	<u>OVER/UNDER LIMIT</u>	\$ -		

REVENUE DETAIL SCHEDULE - FY 2024-25 PRELIMINARY BUDGET

339A SPECIAL DISTRICT - ARCADE CREEK RECREATION AND PARK DISTRICT

Fund Center	Commitment Item	Description	History FY 18-19	Revenue History 19-20 Received	Revenue History 20-21 Received	Revenue History 21-22 Received	Revenue History 22-23 Received	Actual Adopted 23-24 Final	Ending Projection FY 23-24	Preliminary Budget FY 24-25
FUND	339A	ARCADE CREEK REC & PARK DISTRICT								
9339339	91910100	PROP TAX CUR SEC	(548,132.00)	(577,387.00)	(620,829.73)	(642,925.41)	(683,418.17)	(700,000.00)	(700,000.00)	(721,000.00)
9339339	91910200	PROP TAX CUR UNSEC	(20,057.00)	(21,480.00)	(22,755.24)	(22,234.69)	(23,204.69)	(23,000.00)	(20,000.00)	(23,690.00)
9339339	91910300	PROP TAX CUR SUP	(15,348.00)	(15,605.00)	(16,264.77)	(23,580.59)	(26,384.50)	(18,000.00)	(18,000.00)	(18,540.00)
9339339	91910400	PROPERTY TAX SECURED DELINQUENT	(4,133.00)	(4,048.00)	(5,161.79)	(4,679.01)	(4,123.09)	(4,000.00)	(4,000.00)	(4,120.00)
9339339	91910500	PROPERTY TAX SUPPLEMENTAL DELINQUENT	(815.00)	(870.00)	(796.27)	(837.98)	(1,575.62)	(1,000.00)	(1,000.00)	(1,030.00)
9339339	91910600	PROPERTY TAX UNITARY	(5,716.00)	(5,822.00)	(5,888.66)	(6,183.24)	(7,093.69)	(6,000.00)	(6,000.00)	(6,180.00)
9339339	91912000	PROP TAX REDEMPTION	(23.00)	(30.00)	(44.50)	(59.18)	(75.54)	(50.00)	(50.00)	(52.00)
9339339	91913000	PROP TAX PR UNSEC	(225.00)	(285.00)	(472.87)	(477.60)	(246.40)	(400.00)	(400.00)	(412.00)
9339339	91914000	PROP TAX PENALTIES	(106.00)	(99.00)	(174.38)	(285.89)	(185.94)	(150.00)	(150.00)	(155.00)
9339339	91919600	RDA RESIDUAL DISTRIBUTION	(7,020.00)	(9,396.00)	(13,962.80)	(10,304.75)	(13,828.97)	(10,000.00)	(6,073.00)	(10,299.00)
9339339	91919900	TAXES - OTHER	0.00	0.00	(0.17)	0.00		0.00	0.00	0.00
Object 91			(601,575.00)	(635,022.00)	(686,351.18)	(711,568.34)	(760,136.61)	(762,600.00)	(755,672.60)	(785,478.00)
9339339	93931000	VEHICLE CODE FINES	0.00	0.00					0.00	0.00
Object 93			0.00	0.00					0.00	0.00
9339339	94941000	INTEREST INCOME	(4,426.00)	(4,777.00)	(2,464.98)	(2,531.89)	(19,111.10)	(2,000.00)	(26,163.00)	(2,000.00)
9339339	94942900	BLDG RENTAL OTHER	(69,677.00)	(68,585.00)	(59,870.04)	(63,326.04)	(60,875.04)	(60,000.00)	(90,000.00)	(60,000.00)
Object 94			(74,103.00)	(73,362.00)	(62,335.02)	(65,857.93)	(79,986.14)	(62,000.00)	(116,163.37)	(62,000.00)
9339339	95952200	HOME PROP TAX REL	(5,606.00)	(5,497.00)	(5,548.42)	(5,439.40)	(5,283.68)	(5,000.00)	(5,000.00)	(5,000.00)
9339339	95952900	IN LIEU FEES	0.00	0.00				0.00	0.00	0.00
9339339	95953300	REDEV PASSTHRU	(5,912.00)	(7,088.00)	(8,131.35)	(7,586.84)	(10,707.00)	(7,000.00)	(7,000.00)	(7,000.00)
9339339	95956300	CONSTRUCTION ST	0.00	0.00				0.00	0.00	0.00
9339339	95956900	STATE AID OTHER MISC PROGRAMS	(92,268.00)	(139,170.00)				0.00	0.00	0.00
Object 95			(103,786.00)	(151,755.00)	(13,679.77)	(13,026.24)	(15,990.68)	(12,000.00)	(12,000.00)	(12,000.00)
9339339	96964600	RECREATION SVC CHGS	(24,985.00)	(24,876.00)					0.00	0.00
9339339	96965300	LANDSCAPING MAINT CH	0.00	0.00					0.00	0.00
9339339	96969700	LAW ENFORCEMENT SVC	0.00	0.00					0.00	0.00
Object 96			(24,985.00)	(24,876.00)	0.00	0.00			0.00	0.00

REVENUE DETAIL SCHEDULE - FY 2024-25 PRELIMINARY BUDGET

339A SPECIAL DISTRICT - ARCADE CREEK RECREATION AND PARK DISTRICT

Fund Center	Commitment Item	Description	History FY 18-19	Revenue History 19-20 Received	Revenue History 20-21 Received	Revenue History 21-22 Received	Revenue History 22-23 Received	Actual Adopted 23-24 Final	Ending Projection FY 23-24	Preliminary Budget FY 24-25
9339339	97974000	INSURANCE PROCEEDS	(26,727.00)	(2,268.00)	(4,990.00)	(17,240.00)	(29,895.77)	(18,000.00)	(35,000.00)	(18,000.00)
9339339	97979000	MISCELLANEOUS OTHER REVENUES	(13,693.00)	(5,597.00)	(9,174.13)	(7,310.26)	(42,208.07)	(5,000.00)	(3,000.00)	(5,000.00)
Object 97			(40,420.00)	(7,865.00)	(14,164.13)	(24,550.26)	(72,103.84)	(23,000.00)	(35,000.00)	(23,000.00)
9339339	98986200	PROCEEDS FROM ASSET SALE-SPEC. DIST.							0.00	
9339339			0.00	0.00					0.00	
Object 98			0	0	0				0	0
FUND CENTER 9339339			(844,869.00)	(892,880.00)	(776,530.10)	(815,002.77)	(928,217.27)	(859,600.00)	(918,835.97)	(882,478.00)
FUND TOTAL 339A General Fund			(844,869.00)	(892,880.00)	(776,530.10)	(815,002.77)	(928,217.27)	(859,600.00)	(918,835.97)	(882,478.00)
			History FY 18-19	Revenue History 19-20 Received	Revenue History 20-21 Received	Revenue History 21-22 Received	Revenue History 22-23 Received	Actual Adopted 23-24 Final	Ending Projection FY 23-24	Preliminary Budget FY 24-25

For ADOPTION @ 6/20/2024 Board Meeting

EXPENDITURE DETAIL SCHEDULE - FY 2024-25 PRELIMINARY BUDGET

339A SPECIAL DISTRICT - ARCADE CREEK RECREATION AND PARK DISTRICT

Fund Center	Commitment Item	Description	History Expense FY 21-22	History Expenses 22-23	Actual Adopted 23-24	Ending Projection For FY 23-24	Preliminary Budget FY 24-25
FUND	339 A Arcade Creek Recreation and Park District		Actual	Actual	Final	Forecast	
9339339	10111000	SALARIES & WAGES - REG EMPLOYEES	200,426.00	248,990.00	283,474.00	287,114.00	273,968.20
9339339	10112400	SALARIES & WAGES - COMMISSION & CO	2,400.00	3,500.00	3,500.00	3,500.00	4,750.00
9339339	10113200	OVER-TIME WAGES (if needed)	3,168.00	4,000.00	4,000.00	4,000.00	5,000.00
	10115200	TERMINAL PAY	-		0.00	-	0.00
9339339	10121000	RETIREMENT - EMPLOYER COST	38,150.00	21,515.00	28,557.00	33,877.00	38,826.26
9339339	10122200	OASDHI - EMPLOYER COST	15,759.00	19,622.00	22,260.00	22,260.00	21,704.44
9339339	10123000	GROUP INS - EMPLOYER COST	29,451.00	33,976.00	48,895.00	47,701.00	54,518.82
9339339	10124000	WORKERS COMP INS - EMPLOYER COST	5,878.00	5,595.00	7,000.00	9,500.00	10,032.00
9339339	10125000	SUI INS - EMPLOYER COST	691.00	1,000.00	1,000.00	1,000.00	1,000.00
9339339	10128000	HEALTH CARE - RETIREES	1,525.00	1,914.00	1,952.00	2,000.00	4,384.38
9339339	10140000	COST REDUCTION FACTOR (CalPERS UAL)	-		0.00	-	
		Object 10	297,448.00	340,112.00	400,638.00	410,952.00	414,184.10
9339339	20200500	ADVERTISING/LEGAL NOTICES	167.00	200.00	220.00	2,130.00	220.00
9339339	20202400	BOOKS/PERIODICAL SUPPLY	-			-	0.00
9339339	20202900	BUSINESS/CONFERENCE EXPENSE	1,114.00	2,000.00	2,200.00	2,200.00	3,190.00
9339339	20203100	BUSINESS TRAVEL	-		0.00	-	0.00
9339339	20203600	EDUCATION & TRAINING SUPPLIES	-		0.00	-	700.00
9339339	20203800	EMPLOYEE RECOGNITION	-		0.00	-	0.00
	20203807	WORKPLACE AMENITIES	-		0.00	-	420.00

9339339	20205100	INSURANCE - LIABILITY	63,668.00	73,218.00	80,540.00	82,000.00	83,941.91
9339339	20206100	MEMBERSHIP DUES	5,454.00	5,500.00	6,050.00	6,100.00	7,270.01
9339339	20207600	OFFICE SUPPLIES	1,106.00	1,500.00	1,650.00	1,700.00	1,699.50
9339339	20207602	SIGNS	84.00	1,000.00	1,100.00	1,100.00	2,200.00
9339339	20207603	KEYS	-	200.00	220.00	220.00	226.60
9339339	20208100	POSTAL SERVICES	188.00	215.00	237.00	226.00	232.78
9339339	20208102	STAMPS	-	150.00	165.00	165.00	169.95
9339339	20208500	PRINTING SERVICES	-		0.00	-	1,000.00
9339339	20210300	AGRICULTURE/HORTICULTURE SERVICE	8,875.00	25,000.00	27,500.00	27,500.00	34,375.00
9339339	20210400	AGRICULTURE/HORTICULTURE SUPPLIES	417.00	500.00	550.00	550.00	275.00
9339339	20211100	BUILDING MAINTENANCE SERVICE	710.00	1,000.00	2,200.00	1,100.00	1,100.00
9339339	20211200	BUILDING MAINTENANCE SUPPLIES	175.00	500.00	550.00	550.00	550.00
9339339	20212200	CHEMICAL SUPPLIES	-		0.00	-	0.00
9339339	20213100	ELECT MAINT SVC	-	1,000.00	1,100.00	4,970.00	4,435.50
9339339	20213200	ELECT MAINT SUPPLIES	68.00	200.00	220.00	-	220.00
9339339	20214100	LAND IMPROVEMENT MAINTENANCE SER	5,150.00	10,000.00	11,000.00	6,000.00	18,000.00
9339339	20214200	LAND IMPROVEMENT MAINTENANCE SUP	5,152.00	5,000.00	5,500.00	3,200.00	8,250.00
9339339	20215100	MECHANICAL SYSTEMS MAINT SERVICE	4,926.00	2,000.00	2,200.00	14,000.00	11,250.00
9339339	20215200	MECHANICAL SYSTEMS MAINT SUPPLIES	-	1,000.00	1,100.00	1,100.00	9,900.00
9339339	20216200	PAINTING SUPPLIES	877.00	1,500.00	1,650.00	1,000.00	1,650.00
9339339	20216700	PLUMBING MAINTENANCE SERVICES	-	1,000.00	1,100.00	1,100.00	6,600.00
9339339	20216800	PLUMBING MAINTENANCE SUPPLIES	-	500.00	550.00	-	1,100.00
9339339	20218500	PERMIT FEES	-		0.00		0.00
9339339	20219100	ELECTRICITY	14,668.00	20,000.00	22,000.00	22,000.00	23,100.00
9339339	20219200	NATURAL GAS/LPG/FUEL OIL	2,507.00	3,000.00	3,300.00	3,300.00	3,465.00
9339339	20219300	REFUSE DISPOSAL	3,091.00	3,000.00	3,300.00	3,300.00	3,399.00
9339339	20219500	SEWAGE DISP SVC	1,895.00	2,000.00	2,200.00	2,200.00	2,200.00

9339339	20219700	TELEPHONE SERVICE	-		0.00	-	0.00
9339339	20219800	WATER	26,988.00	35,000.00	38,500.00	38,500.00	40,040.00
9339339	20220500	AUTOMOTIVE MAINTENANCE SERVICE	2,531.00	3,500.00	3,850.00	4,000.00	4,812.50
9339339	20220600	AUTOMOTIVE MAINTENANCE SUPPLIES	1,608.00	500.00	550.00	8,000.00	990.00
9339339	20221100	CONSTRUCTION EQUIPMENT MAINTENANCE	2,473.00	4,000.00	4,400.00	4,400.00	5,280.00
9339339	20221200	CONSTRUCTION EQUIPMENT MAINTENANCE	1,267.00	4,000.00	4,400.00	4,400.00	5,280.00
9339339	20222600	EXPENDABLE TOOLS	242.00	500.00	550.00	1,000.00	2,200.00
9339339	20223600	FUEL & LUBRICANTS	4,552.00	5,000.00	5,500.00	5,500.00	5,775.00
9339339	20226100	OFFICE EQUIPMENT MAINTENANCE SER	-		0.00	2,200.00	0.00
9339339	20226200	OFFICE EQUIPMENT MAINTENANCE SUPPLIES NEW Copier Items	2,001.00	1,000.00	1,100.00	1,100.00	1,100.00
9339339	20227500	RENT/LEASES EQUIPMENT	-	500.00	550.00	550.00	0.00
9339339	20227501	COPY MACHINE LEASE	563.00	-	0.00	-	0.00
9339339	20227504	MISCELLANEOUS	202.00	500.00	550.00	550.00	110.00
9339339	20229100	OTHER EQUIPMENT MAINTENANCE SERV	-	2,000.00	2,200.00	2,200.00	1,540.00
9339339	20229200	OTHER EQUIPMENT MAINTENANCE SUPP	-	2,000.00	2,200.00	2,200.00	1,540.00
9339339	20231400	CLOTHING/PERSONAL SUPPLIES	27.00	100.00	110.00	675.00	550.00
9339339	20232200	CUSTODIAL SUPPLIES	5,361.00	6,000.00	6,600.00	6,600.00	8,580.00
	20243700	Laboratory (Medical)-Service/Drug Testing	-	100.00	110.00	110.00	110.00
9339339	20244300	MEDICAL SERVICE	212.00	200.00	220.00	425.00	330.00
9339339	20244400	MEDICAL SUPPLIES	-	300.00	330.00	330.00	825.00
	20250605	SERVICE FEES (Bank Loan Item)	3,506.00	-	0.00	-	0.00
9339339	20250700	ASSESSMENT/COLLECTIONS SERVICES	7,935.00	7,900.00	8,690.00	8,690.00	9,559.00
9339339	25210000	TEMPORARY SERVICES	-	-	0.00	-	0.00
9339339	20253100	LEGAL SERVICES	5,568.00	8,000.00	8,800.00	10,000.00	9,680.00
9339339	20255100	PLANNING SERVICES	-		10,000.00	10,000.00	5,000.00
9339339	20257100	SECURITY SERVICES	18,850.00	25,000.00	5,000.00	5,000.00	5,000.00
9339339	20258200	PUBLIC RELATIONS SERVICES	1,800.00	2,000.00	1,512.00	1,200.00	1,260.00

9339339	20259100	OTHER PROFESSIONAL SERVICES	(1,500.00)	-	5,500.00	5,500.00	3,850.00
9339339	20281100	DATA PROCESSING SERVICES	2,308.00	2,500.00	2,750.00	2,750.00	2,750.00
9339339	20281201	HARDWARE	1,400.00	-	0.00	1,200.00	0.00
	20281210	PC LAPTOP PRINTER (Copier Purchase)	1,401.00	-	0.00	-	0.00
9339339	20281265	APPLICATION SOFTWARE MAINT LICENSE	2,815.00	3,000.00	3,300.00	3,300.00	3,465.00
9339339	20281304	Sales Tax Adj-Board of EQ	-	-	0.00	-	0.00
9339339	20281700	ELECTION SERVICES	-	15,000.00	0.00	-	28,000.00
9339339	20281900	REGISTRATION SERVICES	-	-	0.00	-	0.00
9339339	20283102	MILEAGE	86.00	500.00	550.00	550.00	316.65
9339339	20285100	RECREATIONAL SERVICES	-	3,000.00	3,300.00	3,300.00	1,320.00
9339339	20285200	RECREATIONAL SUPPLIES	846.00	3,000.00	3,300.00	3,300.00	1,320.00
9339339	20285300	RECREATIONAL SUPPLIES (P-S) (Used for After School Supplies)	-	-	-	-	-
9339339	20289800	OTHER OPERATING EXPENSE - SUPPLIES (Pet Waste Stations / Supplies)	666.00	200.00	220.00	350.00	1,050.00
9339339	20289900	OTHER OPERATING EXPENSE - SERVICE (Yrly Fire Extinguisher)	109.00	200.00	220.00	220.00	660.00
9339339	20291300	AUDITOR/CONTROLLER SERVICES	5,495.00	6,500.00	7,150.00	7,500.00	7,865.00
9339339	20291500	COMPASS COSTS	988.00	1,072.00	1,180.00	2,300.00	1,239.00
9339339	20291700	GENERAL SERVICES ALARM SERVICES	1,807.00	2,000.00	4,928.00	4,928.00	6,160.00
9339339	20298700	GS TELEPHONE SERVICES	3,613.00	4,000.00	4,400.00	4,400.00	5,280.00
9339339	20298701	CELL PHONES	1,809.00	1,500.00	1,650.00	1,650.00	1,732.50
9339339	20299909	EXPENDITURE REIMBURSEMENTS	21,649.00	20,000.00	22,000.00	34,896.83	24,200.00
Object 20			249,470.00	331,755.00	344,572.00	381,485.83	429,909.90
9339339	30321000	INTEREST EXPENSE	8,466.00	7,191.00	5,860.00	5,860.00	4,470.00
9339339	30323000	LEASE OBLIGATION RETIREMENT	29,200.00	30,400.00	31,800.00	31,800.00	33,100.00
9339339	30345000	TAX/LICENSES/ASSESSMENTS	704.00	704.00	775.00	775.00	814.00
Object 30			38,370.00	38,295.00	38,435.00	38,435.00	38,384.00

9339339	42420100	BUILDINGS	-		450,000.00	79,716.81	-
9339339	42420110	LEASEHOLD IMPROVEMENTS	-			-	-
9339339	42420200	STRUCTURES	-			-	-
Object 42			-	-	450,000.00	79,716.81	-
	43430300	Equip SD Non Rec	28,311.00	-	-	-	-
Object 43			28,311.00	-	-	-	-
9339339	45450300	INFRASTRUCTURE-SD-NON-RECON	-			-	-
Object 45			-			-	-
9349339	46460300	OTHER INTANGIBLE ASSET-SPEC DIST	-			-	-
Object 46			-			-	-
9339339	79790100	CONTINGENCY APPR		555,977.00	100,000.00	-	-
Object 79			-	555,977.00	100,000.00	-	-
FUND CENTER 9339339 total expenditures			613,599.00	1,266,139.00	1,333,645.00	910,589.64	882,478.00
			History Expense FY 21-22	History Expenses 22-23	Actual Adopted 23-24	Ending Projection For FY 23-24	Preliminary Budget FY 24-25

For ADOPTION @ 6/20/2024 Board Meeting

FIXED ASSETS TO BE ACQUIRED

FISCAL YEAR 2024-25

PRELIMINARY BUDGET

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

DESCRIPTION	GL Code	LAND 41410100	BUILDING 42420100	STRUCTURES & IMPROVEMENT 42420200	EQUIPMENT 43430300
TOTAL FUND 339A		-	-	-	-

FISCAL YEAR 2024-25 PRELIMINARY BUDGET for 339D

FINANCING REQUIREMENTS SCHEDULE FOR FUND 339D DISTRICT PROJECTS - ARCADE CREEK RECREATION AND PARK

<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>			\$ 128,408
<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>			225,000
<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>	128,408	<u>TOTAL AVAILABLE FINANCING</u>			\$ 353,408
<u>OBJECT 43 - EQUIPMENT</u>	225,000				
<u>OBJECT 44 - COMPUTER SOFTWARE</u>	\$ -				
<u>OBJECT 45 - INFRASTRUCTURE</u>	\$ -				
<u>OBJECT 46 - INTANGIBLES</u>					
<u>TOTAL OBJECT 40 - FIXED ASSETS</u>	\$ 353,408				
<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 6/30/2024</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>	229,000	-	-
<u>GENERAL RESERVES</u>		<u>TOTALS</u>	\$ 229,000	\$ -	\$ 225,000
<u>OTHER RESERVES</u>					\$ 4,000
<u>TOTAL BUDGETARY REQUIREMENT</u>	353,408	<u>APPROPRIATIONS LIMIT</u>	\$ -		
<u>TOTAL DIFFERENCE:</u>	-	<u>APPROPRIATIONS SUBJECT TO LIMIT</u>	-		
\$ -		<u>OVER/UNDER LIMIT</u>	\$ -		

For Adoption @ 6/20/2024 Board Meeting

Revenues

REVENUE DETAIL SCHEDULE - FY 2024-25 PRELIMINARY

District Projects

SPECIAL DISTRICT - ARCADE CREEK RECREATION AND PARK DISTRICT

Fund Center	Commitment Item	Description	Actual Adopted 21-22 Received	Actual Adopted 22-23 Received	Actual Adopted 23-24 Final	Ending Projection FY 23-24	Preliminary Budget FY 24-25
FUND	339 D	ARCADE CREEK REC & PARK DISTRICT					
9339343	94941000	INTEREST INCOME	(720.00)	0.00	-	(4,865.00)	-
9339343	94941105	Contributions Special Dist (SPF/Donations/Etc)	-	-		-	
Object 94			(720.00)	-	-	(4,865.00)	-
9339343	95952900	In Lieu Taxes -	-		-		
9339343	95956300	STATE-FED GRANTS (Dist Proj/Bridge Proj)	-		-		
"	"	STATE-FED GRANTS (Dist Proj/Per Capita Funds)	-	(147,427.00)	(128,408.00)	(50,000.00)	(128,408.00)
9339343	95956900	STATE AID OTHER MISC PROG (339I-Impact Fees)	(45,012.00)	0.00	(300,000.00)	(250,000.00)	(225,000.00)
9339343	95956910	STATE MATCH (Umpqua Line of Credit)	-	(175,044.00)	-	-	
Object 95			(45,012.00)	(322,471.00)	(428,408.00)	(300,000.00)	(353,408.00)
9339343	8036000	Appropriations					
		FUND CENTER 9339343	(45,732.00)	(322,471.00)	(428,408.00)	(304,865.00)	(353,408.00)
		FUND TOTAL 339D District Projects	(45,732.00)	(322,471.00)		(304,865.00)	(353,408.00)
			Actual Adopted 21-22	Actual Adopted 22-23	Actual Adopted 23-24	Ending Projection FY 21-22	Preliminary Budget FY 23-24

REVENUE DISTRICT TOTAL (supplied by County) 339A + 339D	(860,735)	(1,032,633)	0
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For ADOPTION @ 6/20/2024 Board Meeting

EXPENDITURE DETAIL SCHEDULE - FY 2024-25 PRELIMI 339D

SPECIAL DISTRICT - ARCADE CREEK RECREATION AND PARK DISTRICT

Fund Center	Commitment Item	Description	History Expense FY 21-22	History Expense FY 22-23	Actual Adopted 23-24	Ending Projection FY 23-24	Preliminary Budget FY 24-25
FUND	339 D	ARCADE CREEK RECREATION AND PARK DISTRICT	Actual	Actual	Final		
9339343	20227504	MISCELLANEOUS		31,410.00			
		Object 20		31,410.00			
	42420100	BUILDINGS					128,408.00
9339343	42420110	LEASEHOLD IMP (OAKDALE PARK)	-				-
9339343	42420200	STRUCTURES (ACP & HSP Improvements)	53,409.00	165,648.39			
		Object 42	53,409.00	165,648.39		-	128,408.00
9339343	43430300	EQUIPMENT -SD - NON-RECON (New Play Equip)	11,016.00				225,000.00
		Object 43	11,016.00	-		-	225,000.00
9339343	45450300	INFRASTRUCTURE (BRIDGE PROJECT)	-				
		Object 45	-	-		-	-
9339343	46460300	INTANGIBLES (HSP site plan & location)	-				
9339343	46461300	INTANGIBLES	-				
		Object 46	-	-		-	-
FUND CENTER 9339343			64,425.00	197,058.39		-	353,408.00
FUND TOTAL 339 D			64,425.00	197,058.39		-	353,408.00
			History Expense FY 21-22	History Expense FY 22-23	Actual Adopted 22-23	Ending Projection FY 22-23	Preliminary Budget FY 23-24

For ADOPTION @ 6/20/2024 Board Meeting

FIXED ASSETS TO BE ACQUIRED

FISCAL YEAR 2024-25 **PRELIMINARY BUDGET**

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

DESCRIPTION	GL Code	BUILDING 42420100	STRUCTURES & IMPROVEMENT 42420200	EQUIPMENT 43430300	COMPUTER SOFTWARE 44440300	INFRASTRUCTURE 45450300	INTANGIBLE 46460300
Buildings - Repair/ADA & HSP Improvements							
Arcade Creek Park Improvement Project							0
ACP Improvements (Prop 68 Per Capita							
ACP Restroom			128,408				
HSP Playground				225,000			
Pedestrian Bridge RTP Grant Project							
Community Center residing							
HSP Site Plans & Location							
		0	128,408	225,000	0	0	0

CODE	CATEGORIES	2023-24 Budget	Units	FY24/25 Rate	Difference (\$)	FY 24/25 Budget	Difference (%)
1	10111000	Salaries and Wages - Reg F/T Staff				-	
2	FTE (1.0)	General Manager	90,202.20	2,080	44.22	1,775.40	91,977.60 2%
3	FTE (1.0)	Administrative Officer	39,159.96	2,080	32.00	27,400.04	66,560.00 70%
4	FTE (1.0)	Office Manager	69,851.04	2,080	-	(69,851.04)	- -100%
5	FTE (1.0)	Account Specialist*	-	-	26.96	0.00	- #DIV/0!
6	FTE (1.0)	Lead Park Maintenance Worker	50,460.80	2,080	26.96	5,616.00	56,076.80 11%
7	FTE (1.0)	Park Maintenance Worker	37,440.00	2,080	20.05	4,264.00	41,704.00 11%
8			287,114.00				256,318.40 0%
9	"	Part-Time Salaries					
10	PTE (.75)	(1560) P/T Program Coordinator	-	1,560	25.16	-	-
11	PTE (.47)	(960) P/T Recreation Leader	-	960	19.85	-	-
12	PTE (.47)	(960) P/T Building Monitors	15,680.00	-	18.01	(15,680.00)	- -100%
13	PTE (.47)	(960) P/T Building Monitors	15,680.00	980	18.01	1,969.80	17,649.80 13%
14			31,360.00				17,649.80 0%
15		Commission Stipend					
16	10112400	Salaries & Wages - Commission & Board	3,500.00	5.00	\$ 100.00	1,250.00	4,750.00 36%
17		Overtime					
18	10113200	Salaries & Wages - Time/one half (OT)	4,000.00	-	25%	1,000.00	5,000.00 25%
19	"	Salaries/Wages - Start Time (No Retirement Contribution)					
20		Retirement & Social Security					
21	10121000	Retirement - ER Cost 6502 (@11.84%)	14,245.00	2.00	11.88%	4,267.29	18,512.29 30%
22	"	Retirement - ER Cost 30003 (@10.1%)	13,312.00	1.00	10.10%	0.00	- 0%
23		Retirement - ER Cost 26990 (@7.68%)	0.00	2.00	7.68%	8,794.97	8,794.97 66%
24	"	Retirement - UAL (-0- mthly or -0-)					
25	"	Retirement Actuarial Cost #6502	0.00	-	-	-	4,656.00 #DIV/0!
26	"	Retirement Actuarial Cost #30003	0.00	-	-	-	863.00 #DIV/0!
27	"	Retirement Actuarial Cost #26990	-	-	-	-	- #DIV/0!
28	"	New GASB 75 Actuarial	-	-	-	5,000.00	5,000.00 #DIV/0!
29		Object #10 - Sub Totals	353,531.00			(31,986.54)	321,544.46 -9%

CODE	CATEGORIES	2023-24 Budget	Units	FY24/25 Rate	Difference (\$)	FY 24/25 Budget	Difference (%)
34	10121000	Retirement Actuarial / Admin Fee (SS218)	1,000.00	-	0.00%	0.00	1,000.00 #VALUE!
35	10122000	Social Security (OASDHI rate=7.65%)	22,260.00	283,718.20	7.65%	(555.56)	21,704.44 -2%
36	10123000	Group Insurance - Employer Cost					
37	"	Medical + Admin fee	45,213.00	5.00	15.000%	6,781.95	51,994.95 15%
38	"	Dental	1,986.00	5.00	4.000%	79.44	2,065.44 4%
39	"	Vision	413.00	5.00	11.000%	45.43	458.43 11%
40	"	EAP	171.00	5.00	-100.000%	(171.00)	- -100%
41	10124000	Work Comp Ins - Employer Cost	5,225.00	9.00	92.000%	4,807.00	10,032.00 92%
42	10125000	State Unemployment Insurance (Pool)	1,000.00	9.00	0.000%	0.00	1,000.00 0%
43	10128000	Health Care Retirees	2,002.00	4.00	119.000%	2,382.38	4,384.38 119%
44	10140000	Cost Reduce Factor (CalPERS UAL Pre payment)					
45		Object #10 - Grand Totals	432,801.00			(18,616.90)	414,184.10 -4%

48	CODE	CATEGORIES	2023-24 Budget	Units	FY24/25 Rate	Difference (\$)	FY 24/25 Budget	Difference (%)
49	20200500	Advertising/Legal Notices	220.00	-	0.00%	0.00	220.00	0%
50	20202900	Business/Conference Expenses	2,200.00	-	45.00%	990.00	3,190.00	45%
51	20203600	Education and Training Supplies	-	7.00	700%	700.00	700.00	700%
52	20203807	Workplace Amenities	-	60.00	420%	420.00	420.00	420%
53	20205100	Insurance - Liability	81,497.00	2.00	3.00%	2,444.91	83,941.91	3%
54	20206100	Memberships Dues	6,050.00	5.00	20.17%	1,220.01	7,270.01	20%
55	20207600	Office Supplies	1,650.00	-	3.00%	49.50	1,699.50	3%
56	20207602	Signs	1,100.00	-	100.00%	1,100.00	2,200.00	100%
57	20207603	Keys	220.00	-	3.00%	6.60	226.60	3%
58	20208100	Postage Service	226.00	-	3.00%	6.78	232.78	3%
59	20208102	Stamps (Postal)	165.00	-	3.00%	4.95	169.95	3%
60	20208500	Printing Service	-	-	1000.00%	1,000.00	1,000.00	#DIV/0!
61	20210300	Agriculture/Horticultural Services	27,500.00	-	25.00%	6,875.00	34,375.00	25%
62	20210400	Agricultural/Horticultural Supplies	550.00	-	-50.00%	(275.00)	275.00	-50%
63	<i>Object #20 - Sub Totals</i>		<i>121,378.00</i>			<i>14,542.75</i>	<i>135,920.75</i>	<i>11.98%</i>
64								
65								
66								
67								
68	CODE	CATEGORIES	2023-24 Budget	Units	FY24/25 Rate	Difference (\$)	FY 24/25 Budget	Difference (%)
69	20211100	Building Maintenance Service	2,200.00	-	-50.00%	(1,100.00)	1,100.00	-50%
70	20211200	Building Maintenance Supplies	550.00	-	0.00%	0.00	550.00	0%
71	20212200	Chemical Supplies (new)	-	-	0.00%	0.00	-	#DIV/0!
72	20213100	Electrical Maintenance Services	5,914.00	-	-25.00%	(1,478.50)	4,435.50	-25%
73	20213200	Electrical Maintenance Supplies	220.00	-	0.00%	0.00	220.00	0%
74	20214100	Land Improvement Maintenance Service	12,000.00	-	50.00%	6,000.00	18,000.00	50%
75	20214200	Land Improvement Maintenance Sup.	5,500.00	-	50.00%	2,750.00	8,250.00	50%
76	20215100	Mechanical System Maintenance Svcs.	45,000.00	-	-75.00%	(33,750.00)	11,250.00	-75%
77	20215200	Mechanical System Maintenance Sup.	3,300.00	-	200.00%	6,600.00	9,900.00	200%
78	20216200	Painting Supplies	1,650.00	-	0.00%	0.00	1,650.00	0%
79	20216700	Plumbing Maintenance Service (new)	1,100.00	-	500.00%	5,500.00	6,600.00	500%
80	20216800	Plumbing Maintenance Supplies	550.00	-	100.00%	550.00	1,100.00	100%
81	20219100	Electricity	22,000.00	-	5.00%	1,100.00	23,100.00	5%
82	20219200	Natural Gas Service	3,300.00	-	5.00%	165.00	3,465.00	5%
83	20219300	Refuse Collection/Disposal	3,300.00	-	3.00%	99.00	3,399.00	3%
84	20219500	Sewage Services	2,200.00	-	0.00%	0.00	2,200.00	0%
85	20219800	Water	38,500.00	-	4.00%	1,540.00	40,040.00	4%
86	20220500	Automotive Maintenance Service	3,850.00	-	25.00%	962.50	4,812.50	25%
87	20220600	Automotive Maintenance Supplies	550.00	-	80.00%	440.00	990.00	80%
88	20221100	Grounds Equipment Maintenance Svcs.	4,400.00	-	20.00%	880.00	5,280.00	20%
89	20221200	Grounds Equipment Maintenance Sup.	4,400.00	-	20.00%	880.00	5,280.00	20%
90	20222600	Hand / Expendable Tools	550.00	-	300.00%	1,650.00	2,200.00	300%
91	20223600	Fuel and Lubricant Supplies	5,500.00	-	5.00%	275.00	5,775.00	5%
92	20226200	Office Equip. Maintenance Supplies	1,100.00	-	0.00%	0.00	1,100.00	0%
93	20227500	Rent/Lease Equipment	550.00	-	-100.00%	(550.00)	-	-100%

Fiscal Year 2024-2025

ACRPD ANNUAL BUDGET

Preliminary - May 2024

94	20227501	Copy Machine - Lease	-		0.00%	0.00	-	#DIV/0!
95	20227504	Miscellaneous	550.00		-80.00%	(440.00)	110.00	-80%
96	20229100	Other Equip Maint. Service	2,200.00		-30.00%	(660.00)	1,540.00	-30%
97	20229200	Other Equip Maint. Supply	2,200.00		-30.00%	(660.00)	1,540.00	-30%
98	Object #20 - Sub Totals		173,134.00			(9,247.00)	163,887.00	-5%

	CODE	CATEGORIES	2023-24 Budget	Units	FY24/25 Rate	Difference (\$)	FY 24/25 Budget	Difference (%)
102	20231400	Clothing/Personal Supplies	110.00	8	400.00%	440.00	550.00	400%
103	20232200	Custodial Supplies	6,600.00	#	30.00%	1,980.00	8,580.00	30%
104	20233200	Food/Catering Supplies	-	0	0.00%	0.00	-	0%
105	20243700	Lab (Medical) Service (Drug Testing)	110.00		0.00%	0.00	110.00	0%
106	20244300	Medical Service (Pre-emp. testing)	220.00		50.00%	110.00	330.00	50%
107	20244400	Medical Supplies (First Aid)	330.00		150.00%	495.00	825.00	150%
108	20250700	Assessment / Collection Services	8,690.00		10.00%	869.00	9,559.00	10%
109	20252100	Temporary Services			0.00%	0.00	-	#DIV/0!
110	20253100	Legal Services	8,800.00		10.00%	880.00	9,680.00	10%
111	20255100	Planning Service-	10,000.00		-50.00%	(5,000.00)	5,000.00	-50%
112	20257100	Security Service	5,000.00		0.00%	0.00	5,000.00	0%
113	20258200	Public Relations Service/mkting, web	1,200.00		5.00%	60.00	1,260.00	5%
114	20259100	Other Professional Services	5,500.00		-30.00%	(1,650.00)	3,850.00	-30%
115	20281100	Data Processing -Computer Services	2,750.00		0.00%	0.00	2,750.00	0%
116	20281201	Hardware (Computer)			0.00%	0.00	-	#DIV/0!
117	20281265	Application Software Maint Lic Renewal	3,300.00		5.00%	165.00	3,465.00	5%
118	20281304	Sales Tax Adj - Board of EQ			0.00%	0.00	-	#DIV/0!
119	20281700	Election Services			100%	28,000.00	28,000.00	#DIV/0!
120	20283102	Mileage	550.00		-42%	(233.35)	316.65	-42%
121	20285100	Recreation Services	3,300.00		-60.00%	(1,980.00)	1,320.00	-60%
122	20285200	Recreation Supplies	3,300.00		-60.00%	(1,980.00)	1,320.00	-60%
123	20285300	Recreation Supp. (P-S) ELP Program			0.00%	0.00	-	
124	20288000	Prior Year Service & Supply Exp			0.00%	0.00	-	#DIV/0!
125	20289800	Other Operating Expenses - Supplies	350.00		200.00%	700.00	1,050.00	200%
126	20289900	Other Operating Exp. - Misc. expenses	220.00		200.00%	440.00	660.00	200%
127	20291300	Auditor/Controller Services	7,150.00		10.00%	715.00	7,865.00	10%
128	20291500	Compass Costs	1,180.00		5.00%	59.00	1,239.00	5%
129	20291700	Alarm Services	4,928.00		25.00%	1,232.00	6,160.00	25%
130	20298700	Telephone Services	4,400.00		20.00%	880.00	5,280.00	20%
131	20298701	Cell Phones	1,650.00		5.00%	82.50	1,732.50	5%
132	20299909	Expenditure Reimbursements	22,000.00		10.00%	2,200.00	24,200.00	10%
133	Object #20 - Grand Totals		396,150.00			33,759.90	429,909.90	9%

CODE	CATEGORIES	2023-24 Budget	Units	FY24/25 Rate	Difference (\$)	FY 24/25 Budget	Difference (%)
137	30321000 Interest Expense	5,860.00	1	-20%	(1,390.00)	4,470.00	-24%
138	30323000 Lease Obligation Retirement(Side Fund)	31,800.00	2	4%	1,300.00	33,100.00	4%
139	"						-
140							-
141	30345000 Taxes, Licenses & Assessments	775.00	1	5%	39.00	814.00	5%
142	Object #30 - Grand Totals	38,435.00			(51.00)	38,384.00	-0.133%

CODE	CATEGORIES	2023-24 Budget	Units	FY24/25 Rate	Difference (\$)	FY 24/25 Budget	Difference (%)
145	42420100 Buildings - HSP Shop Renovation	450,000.00		-50.00%	(225,000.00)	-	-50%
146	" Buildings - HSP Retrofit Lighting Proj	25,000.00		-100.00%	(25,000.00)	-	-100%
147	" Buildings - HSP Pickleball Conversion	5,000.00		-100.00%	(5,000.00)	-	-100%
153	" VACANT OBJECT LINE - Upcoming Project (TBA)	-					
154	42420100 Building - Community Ctr Upgrades						
155	Object #40 - Grand Totals	480,000.00			(480,000.00)	-	-100%

CODE	CATEGORIES	2023-24 Budget	Units	FY24/25 Rate	Difference (\$)	FY 24/25 Budget	Difference (%)
158	79790100 Contingencies (FY22/23)	347,969.00			-	-	
159							
160	Reserved Fund Balance Increase						
161							
162	Grand Total \$	1,695,355.00			\$ (812,877.00)	882,478.00	-48%

163				FISCAL YEAR 2024-25 REVENUE		(\$882,478.00)	
				Balance		0.00	

FY 2024-25
339A Revenue

Arcade Creek Recreation and Park District
Priliminary Budget

Account	Category	FY23/24 Budget	Increase / Decrease	%	FY24/25 Budget	To Date	Unrealized	Differential	Rec'v
91910100	Property Tax-Current Secured	700,000.00	21,000.00	3%	\$ 721,000	412,271.01	287,728.99	(287,728.99)	59%
91910200	Property Tax-Current Unsecured	23,000.00	690.00	3%	\$ 23,690	26,289.42	(3,289.42)	3,289.42	114%
91910300	Property Tax-Current Sup.	18,000.00	540.00	3%	\$ 18,540	6,791.49	11,208.51	(11,208.51)	38%
91910400	Property Tax Sec. Delin.(+Teeter)	4,000.00	120.00	3%	\$ 4,120	5,793.09	(1,793.09)	1,793.09	145%
91910500	Property Tax Supplemental Delin.	1,000.00	30.00	3%	\$ 1,030	1,913.99	(913.99)	913.99	191%
91910600	Property Tax-Unitary	6,000.00	180.00	3%	\$ 6,180	4,238.48	1,761.52	(1,761.52)	71%
91912000	Redemption	50.00	1.50	3%	\$ 52	1.50	48.50	(48.50)	3%
91913000	Property Tax Prior Unsecured	400.00	12.00	3%	\$ 412	175.25	224.75	(224.75)	44%
91914000	Penalty	150.00	4.50	3%	\$ 155	66.62	83.38	(83.38)	44%
91919600	RDA Residual Distribution	10,000.00	300.00	3%	\$ 10,300	6,009.75	3,990.25	(3,990.25)	60%
Total Taxes		\$ 762,600.00	\$ 22,878.00	3%	\$ 785,478	463,550.60	\$ 299,049.40	\$ (299,049.40)	61%
94941000	Interest	2,000.00	-	-	\$ 2,000	7,595.00	(5,595.00)	5,595.00	380%
94942900	Building Rental (Parks & Facilities)	4,674.00	-	-	\$ 4,674	11,414.00	(6,740.00)	7,040.00	244%
"	Building Rental (Cell Towers 4610.42)	55,326.00	-	-	\$ 55,326	96,819.78	(41,493.78)	46,104.20	175%
95952200	Homeowner Property Tax Relief	5,000.00	-	-	\$ 5,000	7,590.87	(2,590.87)	2,590.87	152%
95952900	In Lieu Taxes - Other	-	-	-	\$ -	-	-	-	#DIV/0!
95953300	Redevelopment Passthrough	7,000.00	-	-	\$ 7,000	12,554.40	(5,554.40)	5,554.40	179%
95956300	State-Federal Grants	-	-	-	\$ -	-	-	-	#DIV/0!
95956900	Other Funds - Local (GRANT)	-	-	-	\$ -	-	-	-	#DIV/0!
"	Grant = Park Sponsorships	-	-	-	\$ -	-	-	-	#DIV/0!
"	Funds Transferred from 339I	-	-	-	\$ -	-	-	-	#DIV/0!
"	TBD	-	-	-	\$ -	-	-	-	#DIV/0!
96964600	Recreation Fees	-	-	-	\$ -	-	-	-	#DIV/0!
97974000	Insurance Proceeds	18,000.00	-	-	\$ 18,000	18,000.00	-	-	100%
97979000	Miscellaneous	5,000.00	-	-	\$ 5,000	5,358.06	(358.06)	358.06	107%
97979900	Prior Year (Funds moved to)	-	-	-	\$ -	-	-	1.00	#DIV/0!
98986200	Proceeds from Asset sale - Spec Dist.	-	-	-	\$ -	-	-	-	#DIV/0!
	Fund Balance Available =xxxxxxx.xx	-	-	-	\$ -	-	-	-	#DIV/0!
Problem	**County Error In Process of Correction**	-	-	-	\$ -	-	-	-	0%
Total Other Revenue		\$ 97,000.00			\$ 97,000	\$ 159,332.11	\$ (62,332.11)	\$ 67,243.53	164%
Total Revenue		\$ 859,600	\$ 22,878		\$ 882,478	\$ 622,882.71	\$ 236,717.29	\$ (231,805.87)	72%
		FY23/24 Budget	Increase	%	FY24/25 Budget				

Account	REVENUE Category	FY23/24 Budget	Increase / Decrease	FY24/25 Budget	Notes
94941000	Interest Income		(1,889.00)	-	
95952900	In Lieu Fees Transfer				
95956300	State-Federal Grants(Jo Smith PEDI Bridge Proj)				
"	State-Federal Grants (Dist Proj/Per Capita Funds)	128,408.00	118,456.00	9,952	Prop 68 Retention - FY24/25
"					
"					
95956900	Other Funds - Local (Derived from 339I)				
"	*HSP Community Ctr Improvements				
"	*ACP / RR Project - Final Payment				
"	*HSP ADA Improvements				
"	*HSP Pickle Ball	50,000.00	(50,000.00)	-	
"	*HSP New Playground Equip	250,000.00	(250,000.00)	-	
95956910	State Match UMPQUA Bank Line of Credit				
				-	
5506614	Investment Earns				
Total Other Revenue		\$ 428,408.00	\$ (183,433.00)	\$ 9,952.00	
	Beginning Fund Balance Available \$XXXXX			-	
	Fund Balance Decreased by	21,541.00			
TOTALS:		449,949.00	(183,433.00)	9,952.00	

Account	EXPENSE Category	FY23/24 Budget	FY23/24 Budget	To Date	Differential	FY24/25 Budget	Notes
42420100	Buildings New ADA Features @ HSP		-	-	-		
42420110	Leasehold Improv. (Oakdale Park)		-	-	-		
42420200	Structures ACP Park Improv. Proj		-	-	-		
	Structures ACP Park Improv. Restroom (FY23/24)	149,949.00	146,326.76	3,622.24	(3,622.24)	9,952.00	Project Retention / Final Payment
	Structures HSP Play Ground Equip	250,000.00	61.53	249,938.47	(249,938.47)	-	
	Structures HSP Pickleball Proj	50,000.00	45,888.00	4,112.00	(4,112.00)	-	
	Structures HSP Play Ground Equip					-	
	Structures ACP Park Improv. Restroom (FY24/25)		-	-	-		
	Structures: VACANT (FY24/25)		-	-	-	-	
43430300	Equipment-SD Non-Recon - New Play Equip		-	-	-		
45450300	Infra--SD-Non-Recon - ACP Pedi Bridge Proj		-	-	-		
46460300	Other Intangible Asset-Spec Dist - HSP Comm. Ctr Impro.		-	-	-		
46461300	Intangibles - ???		-	-	-		
			-	-	-	-	
TOTALS:		449,949.00	\$ 192,276.29	\$ 257,672.71	\$ (257,672.71)	\$ 9,952.00	