



**BOARD OF DIRECTORS MEETING
THURSDAY**

May 16, 2024 @ 6:00 p.m.

LOCATION:
Herzog Community Center Oak (Small) Room
4855 Hamilton Street
Sacramento, CA 95841

NOTE: Board Member Vasser will join via teleconference from his personal residence.

AGENDA

1. Call to Order and perform Roll Call. (Chair – Scott Miller)

2. Public Comment – this is the opportunity for members of the public to address the Board on any topic within the Board’s jurisdiction NOT listed on the agenda. The Board will take comments only but cannot act upon any item not listed on the Agenda.

Each speaker will be limited to five minutes of time.

The Board will not receive comments relating to District Personnel during this time. These comments must be made in writing to the General Manager and in the case of the General Manager made in writing to the Chairperson of the Board. **Questions about the daily operation of the park district should be directed to the General Manager during normal working hours when possible.**

Comments related to a specific item on the agenda will be received by the Board at that time during the meeting.

Members of the public may gain recognition by registering with the Secretary to the Board prior to the start of the meeting or by raising their hand to be recognized by the Chairperson of the Board at the time they wish to speak, and public comment is welcomed.

Although public comments on agenda items are welcomed during each discussion, public comments of a general nature will not be received once the Board Chair has closed the Public Comment period.

3. Closed Session:

a. PUBLIC EMPLOYEE APPOINTMENT
Title: General Manager

4. Guest: Legal Counsel, Auditor, Presentations, Follow up, etc.

Mailing Address: PO Box 418114, Sacramento, CA 95841-8114
Physical Address: 4855 Hamilton Street, Sacramento, California 95841-3414
(916) 482-8377 Email: acrpd@acrpd.com

Old Business:

- a. Anderson Project Management Update(s)

New Business:

- b. Approve Employment Agreement for General Manager

5. Announcements: Staff

6. Tasks Started / Accomplished: Staff

7. Consent Agenda-these items are expected to be routine and noncontroversial. Any Board member may ask that an item be removed from the Consent Items list, and it will be considered as a separate item under New Business. The Board by motion and second will be asked to approve all items on the list without discussion.

- a. **Draft Meeting Minutes:** Board Meeting 04/18/2024
- b. **Draft Meeting Minutes:** SPECIAL SESSION Board Meeting 05/02/2024
- c. FY 23-24 Period 10 **Financial Reports 339A**
- d. FY 23-24 Period 10 **Financial Reports 339D**
- e. FY 23-24 Period 10 **Multi Accounts Revenue Reports**
- f. FY 23-24 Period 10 **Payroll Report**
- g. FY 23-24 Period 10 **Rental & Misc. Revenue Report Attributed To Stated Period**
- h. Correspondence **Received and Sent**
- i. Monthly update on Nature Trail at Arcade Creek Park
- j. General Managers **Report**

8. Old Business:

- a. Installation of water filtration system at Hamilton Street Park well – Update on bid

9. New Business:

- a. FY2024-25 Preliminary Budget Review and Discussion
- b. Goat usage on Jo Smith Nature Trail

10. Board Discussion:

- a. General discussion on topics for future meetings.

11. Adjournment of the meeting:

The next regular Board of Directors meeting will be held Thursday June 20, 2024 @ 6PM

NOTICE

Where proper or considered necessary, the Board may act on any item listed on the Agenda; including items listed as information items. Public documents relating to any open session item(s) listed on this agenda that are distributed to the members of the Board of Directors less than 72 hours before the meeting is available for public inspection in the District's Office at 4855 Hamilton Street, Sacramento, CA 95841. In compliance with the Americans with Disabilities Act, if you have a disability, and you need a related modification or accommodation to take part in this meeting, please contact the Arcade Creek Recreation and Park District office at (916) 482-8377. Requests must be made as early as possible, and at least three full business days (72-hours) before the start of the meeting. The Agenda is posted on the District's website (www.acrpd.com), are electronically mailed to residents whom have requested an electronic version and are posted for public inspection on the bulletin board just outside the District Office's front door. A full hard copy is available at the front desk a minimum of 72 hours in advance.

Mailing Address: PO Box 418114, Sacramento, CA 95841-8114
Physical Address: 4855 Hamilton Street, Sacramento, California 95841-3414
(916) 482-8377 Email: acrpd@acrpd.com

Arcade Creek Recreation and Park District

MEETING DATE: May 16, 2024

AGENDA ITEM: 3a Closed Session

“PUBLIC EMPLOYEE APPOINTMENT”

Title: General Manager

Meeting Date: May 16, 2024		Item # 4 a Old Business
		Project Manager Report
Subject: Project Manager Updates For Hamilton Street Park Play Area		
Initiated or requested by <input type="checkbox"/> Board <input type="checkbox"/> Staff <input checked="" type="checkbox"/> Other	Item Type <input checked="" type="checkbox"/> Informational <input type="checkbox"/> Direction <input type="checkbox"/> Action	Report coordinated or prepared by <i>AndersonPMS for: Scott Miller</i> Written by D. Nishihara
Continued from April 2024 Board Meeting.		
<p>Objective Update the Board on the current status of the progress and next step in the New Play Area construction project</p>		
<p>Background At the February Board meeting, this Board awarded the Concrete curb project to John Varner Landscape Restoration.</p> <p>Under the direction of Board members Millar and Wilson, The Play Area was moved east to take advantage of morning shade and have the 5-12 play area closer to the 2-5 play area. One benefit to moving it to this location is that it will retain one of the Volleyball courts for public use.</p> <p>John Vaden poured the play curb 4-9-2024 and as the writing of this report is planning on continuing with the walk and some cleanup. He will then be taking a break from the project until the Play Installer has completed with his excavator work in the area and then John will return to close the 16' gap that was left for the play installer to do his work.</p> <p>The safety fence will remain up to protect the public from the worksite.</p> <p>The wet winter has put the Play Equipment contractor behind his installation schedule and he has scheduled to start with the placement of a Conex container and the delivery play equipment around May 13th. This date is subject to any rain delays between now and then. Once he starts, he expects to be completed within a two-week window, again barring rain delays.</p> <p>There was a delivery snafu where, unknown by the Equipment vendor, a large heavy box was delivered without the vendors knowledge and without equipment needed to safely unload the equipment in the yard. Office staff assisted with the delivery and could have hurt themselves, but they did manage to assist the driver and unload the equipment in the maintenance yard.</p> <p>The Vendor and Contractor were reminded that they are responsible to have staff on site to accept the delivery as well as to unload and store the equipment as part of their contract. They agreed that it was and they would have someone onsite and see if they can place the Conex and accept the</p>		

delivery on the same day. They will coordinate with Anita so that the gates can be unlocked.

Both the play equipment rep and the installing contractor met on site with Anita, so that they could develop a workable plan for the location of a site for possible temporary Conex container location for equipment storage. He discussed three possible locations with Anita, listed in order of the contractor's preference were; one in the turf under the Oak trees close to the Play area, one in the fenced Yard, and a third in the parking lot east of the pickle ball courts.

Possible District Work

Due to the new location of the play area to the east of the original location, The District will need to have any of the irrigation mains, valves and heads located and moved if necessary. This work will need to be completed before May 13th. Irrigation alterations and are not covered in the change order to the new location.

Update as of May 10, 2024:

Playground installation has started the final stages of completion as the project installation date was moved up by approx. 2-weeks due to an opening in the installers calendar. As of May 8th, Contractors are coordinating final steps for concrete and bark. The Project Manager has been onsite periodically to manage the work site. Security fencing was added to the project as an extra expense in which the Project Manager has since absorbed the cost directly. There is a change order for 3 broken sprinkler heads in the area which needed to be rerouted to accommodate the location.

Budget/Cost Information

Change order invoice pending as of written report.

Proposed Action.

[None.](#)

Coordination and Review

Attachment(s)

[None](#)

Meeting Date: May 16, 2024		Item # 4.B New Business
Subject: Consider and Approve General Manager Employment Agreement		
Initiated or requested by <input checked="" type="checkbox"/> Board <input type="checkbox"/> Staff <input type="checkbox"/> Other	Item Type <input type="checkbox"/> Informational <input type="checkbox"/> Direction <input checked="" type="checkbox"/> Action	Report coordinated or prepared by David Ritchie Special Counsel to the Board Cole Huber LLP
<p>Background</p> <p>At the March 21, 2024 Board meeting, the Board determined it would initiate a recruitment process for the General Manager recruitment. The position vacancy was scheduled to open on Monday March 25th with a posting that would later close on Monday April 15, 2024. Following the recruitment open period, the Finance/Personnel Committee thereafter reviewed the applications and presented findings to the Board at the April Board meeting. The Board utilized an external process to fully evaluate applications and staff was provided with direction to move forward with preparing a draft agreement for Board consideration consistent with the recommendation to the Board regarding their preferred candidate.</p> <p>Analysis</p> <p>This item, if approved, would result in the appointment of the General Manager for the Arcade Creek Recreation and Park District and approval of the General Manager Employment Agreement effective today's date.</p> <p>Budget/Cost Information</p> <p>No impact to the budget at this time, the General Manager position is a budgeted position that is currently vacant.</p> <p>Recommendation</p> <p>1) Approve the Agreement, a copy of which shall be provided following completion of the closed session appointment item earlier in this agenda.</p>		
Coordination and Review This is a standard practice of the Board.		Attachment(s) To be provided during meeting

Arcade Creek Recreation and Park District

MEETING DATE: May 16, 2024

AGENDA ITEM: 5 Announcements

Tasks Started or Accomplished		Date: May-24		<i>Revised</i>	
Priority Rating:		Description Includes:		Status Update:	
1 Immediate Action	✓	Ascetics	A	Board Discussion	Q1 July, August and September
2 Conduct cost assessment	✓	Amenities	B	Committee	Q2 October, November and December
3 Current FY Budget Action	✓	Repairs	C	Public Input	Q3 January, February and March
4 Committee to discuss	✓	Projects	D	Planning & Design	Q4 April, May and June
5 Return to Board for action	✓	Renovations	E	Budget Development / Cost Analysis	NY Next Year
* Complete	✓	Improvements	F	Board Action	2Y Next 2 Years
	✓	Installations	G	In Process	3Y Next 3 Years

Safety			Security			Compliance			Deferred Maintenance		
Priority	Description	Status	Priority	Description	Status	Priority	Description	Status	Priority	Description	Status
1	Tree Assessment	E / NY	*	ACP Parking Lot lights (Q1)	Q1 - FY23/24	*	Raised / lowered rails on bridge	G / Q4	1	ACP Park Restrooms	G / Q3
1	ACP Playground	E / NY or 2Y	2	ACP Security Cameras	D / NY or 2Y	4	Hours of Operation Policy #2405	A / Q4	1	Creek Erosion	B / 2Y
									2	Maintenance shop	E / NY
									2	Basketball courts @ HSP	E / NY
									1	HSP Playground equipment	G / Q4
									1	HSP Volleyball courts	E / NY or 2Y

To Date Current Month Actionable Items:

HSP Playground project - In process
Storm Damage Repair - Pending completion
 Final Budget FY24/25 Draft - In Process

Weekly & Daily Ops - Completed Tasks

Accounts Payable - April / May
 Accounts Receivable - April / May
 Payroll - April / May
 Initiated website redesign
 Launched community Survey
 Repaired irrigation damage HSP
 Revised Timecard format
 Collection of automated time keeping software information,
 for potential transition to automated payroll.

To Date Current Month Projects Completed:

HSP Playground Installation and Curb 85% payment / complete
 TRUSD Agreement COMPLETE - signed and filed
Preliminary Annual Budget (complete) - Final DUE: JUNE 21ST

Arcade Creek Recreation & Park District
4855 Hamilton Street, Sacramento, California 95841

MINUTES

of

The Arcade Creek Recreation & Park District
Meeting of the Board of Directors

Held on:

April 18, 2024

Meeting conducted in the Herzog Community Center Oak (Small) Room

1. CALL TO ORDER & PERFORM ROLL CALL: *S. Miller, Chair Time: 6:01PM*

Board Members Present: *S. Miller, G. Wilson, T. Dworetzky and M. Hanson*

Board Members Absent: *A. Vassar*

Staff Members Present: *K. Cook, and D. Nishihara*

Legal Counsel Present: *D. Cole*

Auditor Present: *No*

Guests / Presentation(s): *Yes, Legal Counsel and Anderson Consulting*

Public Attending: *Yes (No signatures upon sign in)*

2. PUBLIC COMMENTS: *x None*

3. CLOSED SESSION: **Public Employee Appointment**

Closed Session started at 6:03pm and concluded at 6:28PM. No action taken.

4. GUESTS:

Old Business: **4a. Proposed Successor Agreement Between TRUSD and ACRPD**

Legal Counsel updated ACRPD Board sharing TRUSD agreed with the agreement.

Motion: *Board Member T. Dworetzky made a motion to approve the agreement..*

Second: *Board Member M. Hanson made a second to the motion for approval of agreement.*

Call for vote: *Chairperson S. Miller called a vote to approve the motion.*

Vote: *Motion passed 3-Yes, 1-No and 1-Absent.*

YES - M. Hanson, T. Dworetzky, and S. Miller

NO - G. Wilson

ABSENT - A. Vassar

Action: *Agreement between TRUSD and ACRPD approved.*

Old Business: 4b. Update regarding HSP Playground & ACP/RR Water Meter & Backflow Bid

Update: Playground to be installed Mid-May and the estimated timeline is 2-weeks. Anticipated completion date June 2024, while weather permits.

ITEM 9D: Project bid award for ACP/RR Water Meter & Backflow Installation

This item was rescheduled to earlier in the meeting due to attendance of contracted Project Manager, there were no objections from staff, public or Board members.

Recommendation: *Staff recommends to award RAWLES ENGINEERING INC. the lowest responsive bidder with construction project for installation of new water meter service and backflow device in the amount of \$15,100.00*

Motion: *Board Member G. Wilson made a motion to award the bid to RAWLES ENGINEERING, the lowest responsive bidder.*

Second: *Board Member T. Dworetzky made a second to the motion to award the bid.*

Call for vote: *Chairperson S. Miller called a vote to award bid as written above.*

Vote: *Motion passed 4-Yes, 0-No and 1-Absent.
YES - M. Hanson, T. Dworetzky, S. Miller, and G. Wilson*

ABSENT - A. Vassar

Action: *Project bid approved.*

New Business: *None*

5. ANNOUNCEMENTS: *Mrs. Kim Cook attended her last meeting as a Staff Member prior to retirement this month. Board and Staff shared their gratitude and appreciation for her many years of service to the District.*

6. TASKS STARTED / ACCOMPLISHED: *Board members indicated revisiting the following items: Tree Assessment, ongoing tree maintenance, Hours of Operations, potential volleyball court spacing issues and potential decommission of saved court should there be an issue.*

7. CONSENT: *These items are expected to be routine and noncontroversial. Any Board member may ask that an item be removed from the Consent Items list, and it will be considered as a separate item under New Business. The Board by motion and second*

will be asked to approve all items on the list without discussion.

1st Motion: *Board Member G. Wilson made a motion to adopt consent items 7a to 7f, and 7i, but to pull items 7g and 7h for discussion. Board Member T. Dworetzky had second the motion.*

Call to vote: *Chairperson S. Miller called a vote to approve the motion.*

1st Vote: *The 1st motion passed 4-Yes and 1-Absent. M. Hanson, G. Wilson, T. Dworetzky, and S. Miller voted Yes. A. Vassar was absent.*

Discussion: *Chairperson S. Miller opened the floor for discussion. Item 7g and 7h were placed on the open floor for discussion. Treasurer G. Wilson mentioned if anyone on the Board would be interested in volunteering to be an elected Board Officer with CARPD. Vice Chair T. Dworetzky sought clarification as to the construction work being conducted during Easter Sunday requesting the level of communication increase to protect various actions which may occur in the park while the offices are closed.*

2nd Motion: *Board Member M. Hanson made a motion to adopt consent items 7g and 7h. Board Member G. Wilson seconded the motion.*

Call to vote: *Chairperson S. Miller called a vote to approve the motion.*

2nd Vote: *Motion passed 4-Yes and 1-Absent. M. Hanson, G. Wilson, T. Dworetzky, and S. Miller voted Yes. A. Vassar was absent.*

8. OLD BUSINESS:

8a. Interim General Manager

No action taken.

Update provided, S. Miller will be out of town and G. Wilson will oversee operations in his absence.

8b. General Manager Recruitment

Update provided. District received 6 applicants and recruitment is in process.

8c. Installation of water filtration system at HSP well

*Board received Staff Report
Board recommended postponement of project based
on need for more information*

*Staff directed to obtain more information as to the
necessity of a filtration system and data pertaining to
the status of irrigation system throughout the park.*

8d. Monthly Update on Nature Trail at ACP

*Board received staff report.
No substantial update to report.*

8. NEW BUSINESS:

**9a. Call for Election of Board Directors during November 2024
Presidential Election**

*Board received staff report.
This bi-annual process is required every even number,
to have Sacramento County of Bureau of Elections to
administer the District Board Election Process.*

Motion: *Board Member M. Hanson made a motion to Board
action to adopt Resolution 2024-02 for elections on
November 5, 2024.*

Second: *Board Member G. Wilson made a second to the
motion.*

Call for vote: *Chairperson S. Miller called a vote to approve the
motion.*

Vote: *Motion passed 4-Yes, 0-No and 1-Absent.
YES - M. Hanson, T. Dworetzky, S. Miller, and G.
Wilson
ABSENT - A. Vassar*

Action: *Adoption of Resolution 2024-02 approved.*

9b. Finance Committee update on FY24/25 Budget

*The Preliminary Annual District Budget for FY2024-25
is in the development stages and will be placed on the
May 16th agenda for review following the Finance
Committee Meeting on Monday, May 6th.*

**9c. Finance/Personnel Committee update on General Manager
Applicants**

6 applications received. Recruitment in process.

9d. Bid Award ACP/RR Water Meter & Backflow Installation

*This item was addressed during the presentation
section of this agenda. Please see Item 4 Guests.*

11. ADJOURNMENT: Board Meeting Ended at 7:39PM

*Board Member T. Dworetzky motioned to close the meeting.
Board Member M. Hanson seconded the motion.
Motion passed 4-Yes and 1-Absent.*

*M. Hanson, G. Wilson, T. Dworetzky, and S. Miller voted
Yes.
A. Vassar was absent.*

DRAFT

Arcade Creek Recreation & Park District
4855 Hamilton Street, Sacramento, California 95841

MINUTES

of

The Arcade Creek Recreation & Park District
SPECIAL Meeting of the Board of Directors

Held on:

May 2, 2024

Meeting conducted in the ACRPD District Office

1. **Call to Order and Perform Roll Call:** *Treasurer G. Wilson* **Time:** *6:05PM*

Board Members Present: *M. Hanson, A. Vassar, and G. Wilson*

Board Members Absent: *S. Miller and T. Dworetzky*

Staff Members Present: *D. Nishihara*

Legal Counsel Present: *David Ritchie*

Auditor Present: *None*

Guests: *None*

Public Attending: *None*

2. **PUBLIC COMMENTS:** *None*

3. **CLOSED SESSION:** **Public Employee Appointment**

Closed Session started at 6:06pm and concluded at 6:17PM.

No reportable action taken.

4. **ADJOURNMENT:** **Meeting Ended at 6:18PM**

Board Member M. Hanson motioned to close the meeting.

Board Member A. Vasser seconded the motion.

Motion passed 3-Yes and 2-Absent.

. A. Vassar, M. Hanson, and G. Wilson voted Yes.

T. Dworetzky, and S. Miller was absent

**ACRPD 2023-2024
339A Revenue**

**April 2024
Period 10 of 13**

**FYTD Completed = 77%
Percent Received**

Account	2023-24 Budget	April	Received To Date	Unrealized	Percent Received	
91910100	Property Tax-Current Secured	700,000.00		391,271.01	308,728.99	56%
91910200	Property Tax-Current Unsecured	23,000.00		25,599.42	(2,599.42)	111%
91910300	Property Tax-Current Sup.	18,000.00		6,251.49	11,748.51	35%
91910400	Property Tax Sec. Delin.(+Teeter)	4,000.00		5,673.09	(1,673.09)	142%
91910500	Property Tax Supplemental Delin.	1,000.00		1,883.99	(883.99)	188%
91910600	Property Tax-Unitary	6,000.00		4,058.48	1,941.52	68%
91912000	Redemption	50.00		-	50.00	0%
91913000	Property Tax Prior Unsecured	400.00		163.25	236.75	41%
91914000	Penalty	150.00		62.12	87.88	41%
91919600	RDA Residual Distribution	10,000.00		5,709.75	4,290.25	57%
Total Taxes		\$ 762,600.00	\$ -	440,672.60	\$ 321,927.40	58%
94941000	Interest	2,000.00	7,598.00	13,193.00	(11,193.00)	660%
94942900	Building Rental (Parks & Facilities)	4,674.00	534.28	7,274.28	(2,600.28)	156%
"	Building Rental (Cell Towers 4610.42)	55,326.00	4,610.42	46,104.20	9,221.80	83%
95952200	Homeowner Property Tax Relief	5,000.00		2,590.87	2,409.13	52%
95952900	In Lieu Taxes - Other			-	-	#DIV/0!
95953300	Redevelopment Passthru	7,000.00		5,554.40	1,445.60	79%
95956300	State-Federal Grants			-	-	#DIV/0!
95956900	Other Funds - Local (GRANT)			-	-	#DIV/0!
"	Grant = Park Sponsorships			-	-	#DIV/0!
"	Funds Transferred from 339I			-	-	#DIV/0!
"	Blank			-	-	#DIV/0!
96964600	Recreation Fees			-	-	#DIV/0!
97974000	Insurance Proceeds	18,000.00		-	18,000.00	0%
97979000	Miscellaneous	5,000.00		358.06	4,641.94	7%
97979900	Prior Year (Funds moved to)			-	-	#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	\$ 12,742.70	\$ 75,074.81	\$ 21,925.19	77%
Total Revenue		\$ 859,600.00	\$ 12,742.70	\$ 515,747.41	\$ 343,852.59	60%

**ACRPD 2023 - 2024
339A Budget Report**

**April 2024
Period 10 of 13**

FYTD Completed = 77%

CODE	CATEGORIES	2023-24 Budget	April	Expended To Date	Balance	Percent Expended
10111000	Salaries and Wages - Reg F/T Staff	287,114.00	25,984.15	214,543.35	72,570.65	75%
"	Part-time Salaries			-		-0-
"	P/T Monitors	31,360.00	1,140.00	11,116.00	20,244.00	35%
"	Blank			-	-	#DIV/0!
"	Blank			-	-	#DIV/0!
"	Blank			-	-	#DIV/0!
"	Blank			-	-	#DIV/0!
10112400	Salaries & Wages - Commission & Brds	3,500.00	250.00	2,200.00	1,300.00	63%
10113200	Salaries & Wages - Time/one half (OT)	4,000.00	115.25	1,309.84	2,690.16	33%
"	Salaries/Wages - Strt Time (No Retirement Contribution)			1,077.23	(1,077.23)	#DIV/0!
10115200	Termination Pay	-		-	-	#DIV/0!
10121000	Retirement - ER Cost 6502 (@11.84%)	14,245.00	1,171.76	11,662.93	2,582.07	82%
"	Retirement - ER Cost 30003 (@10.1%)	13,312.00	759.20	7,448.99	5,863.01	56%
"	Retirement - ER Cost 26990 (@7.68%)		658.22	3,160.16	(3,160.16)	#DIV/0!
"	Retirement - UAL (-0- mthly or -0-)			-	-	#DIV/0!
"	Retirement Acturial Cost #6502 & 30003	1,000.00		700.00	300.00	70%
10122000	Social Security (OASDHI rate=7.65%)	22,260.00	2,102.95	17,613.86	4,646.14	79%
10123000	Group Insurance - Employer Cost			-		-0-
"	Medical + Admin fee	45,213.00	5,107.10	38,719.30	6,493.70	86%
"	Dental	1,986.00	204.75	1,860.39	125.61	94%
"	Vision	413.00	40.95	368.55	44.45	89%
"	EAP	171.00	-	89.00	82.00	52%
10124000	Work Comp Ins - Employer Cost	5,225.00	1,306.25	5,696.00	(471.00)	109%
10125000	State Unemployment Insurance (Pool)	1,000.00	18.24	828.01	171.99	83%
10128000	Health Care Retirees	2,002.00	-	1,625.68	376.32	81%
10140000	Cost Reduct Factor (CalPERS UAL Pre Pmt)			-	-	#DIV/0!
	TOTALS:	432,801.00	38,858.82	320,019.29	112,781.71	74%

10111000 Salaries & Wages - Increased by \$35,000.00 - To cover underfunding due to un-projected expense for retiring employee

**ACRPD 2023 - 2024
339A Budget Report**

**April 2024
Period 10 of 13**

FYTD Completed = 77%

CODE	Service & Supply	2023-24 Budget	April	Expended To Date	Balance	Percent Expended
20200500	Advertising/Legal Notices	220.00	678.00	1,173.88	(953.88)	534%
20202900	Business/Conference Expenses	2,200.00		361.42	1,838.58	16%
20203600	Education and Training Supplies			-	-	#DIV/0!
20203807	Workplace Amenities			-	-	#DIV/0!
20205100	Insurance - Liability	81,497.00	(1,306.25)	81,497.00	-	100%
20206100	Memberships Dues	6,050.00		6,056.00	(6.00)	100%
20207600	Office Supplies	1,650.00		757.89	892.11	46%
20207602	Signs	1,100.00		803.25	296.75	73%
20207603	Keys	220.00		-	220.00	0%
20208100	Postage Service	226.00		226.00	-	100%
20208102	Stamps (Postal)	165.00		-	165.00	0%
20208500	Printing Service			-	-	#DIV/0!
20210300	Agriculture/Horticultural Services	27,500.00		11,900.00	15,600.00	43%
20210400	Agricultural/Horticultural Supplies	550.00		13.24	536.76	2%
20211100	Building Maintenance Service	2,200.00	-\$142.00	568.00	1,632.00	26%
20211200	Building Maintenance Supplies	550.00		27.95	522.05	5%
20212200	Chemical Supplies (new)			-	-	#DIV/0!
20213100	Electrical Maintenance Services	5,914.00	942.40	942.40	4,971.60	16%
20213200	Electrical Maintenance Supplies	220.00		-	220.00	0%
20214100	Land Improvement Maintenance Service	12,000.00		7,663.20	4,336.80	64%
20214200	Land Improvement Maintenance Sup.	5,500.00		778.74	4,721.26	14%
20215100	Mechanical System Maintenance Svcs.	45,000.00		13,830.31	31,169.69	31%
20215200	Mechanical System Maintenance Sup.	3,300.00		29,596.45	(26,296.45)	897%
20216200	Painting Supplies	1,650.00		91.20	1,558.80	6%
20216700	Plumbing Maintenance Service (new)	1,100.00		785.52	314.48	71%
20216800	Plumbing Maintenance Supplies	550.00		22.92	527.08	4%
20219100	Electricity	22,000.00		11,427.84	10,572.16	52%

**ACRPD 2023 - 2024
339A Budget Report**

**April 2024
Period 10 of 13**

FYTD Completed = 77%

CODE	Service & Supply	2023-24 Budget	April	Expended To Date	Balance	Percent Expended
20219200	Natural Gas Service	3,300.00	391.56	2,589.86	710.14	78%
20219300	Refuse Collection/Disposal	3,300.00	189.90	1,942.98	1,357.02	59%
20219500	Sewage Services	2,200.00	276.28	1,381.40	818.60	63%
20219800	Water	38,500.00	1,343.52	15,321.26	23,178.74	40%
20220500	Automotive Maintenance Service	3,850.00		2,820.40	1,029.60	73%
20220600	Automotive Maintenance Supplies	550.00		4,681.05	(4,131.05)	851%
20221100	Grounds Equipment Maintenance Svcs.	4,400.00		2,717.87	1,682.13	62%
20221200	Grounds Equipment Maintenance Sup.	4,400.00	213.28	1,805.25	2,594.75	41%
20222600	Hand / Expendable Tools	550.00		805.07	(255.07)	146%
20223600	Fuel and Lubricant Supplies	5,500.00	843.46	4,411.93	1,088.07	80%
20226200	Office Equip. Maintenance Supplies	1,100.00	1,282.23	1,771.37	(671.37)	161%
20227500	Rent/Lease Equipment	550.00		-	550.00	0%
20227501	Copy Machine - Lease			-	-	#DIV/0!
20227504	Miscellaneous	550.00		234.71	315.29	43%
20229100	Other Equip Maint. Service	2,200.00		-	2,200.00	0%
20229200	Other Equip Maint. Supply	2,200.00		-	2,200.00	0%
20231400	Clothing/Personal Supplies	110.00		606.13	(496.13)	551%
20232200	Custodial Supplies	6,600.00	518.20	5,883.58	716.42	89%
20233200	Food/Catering Supplies	-	(129.55)	-	-	#DIV/0!
20243700	Lab (Medical) Service (Drug Testing)	110.00		-	110.00	0%
20244300	Medical Service (Pre-emp. testing)	220.00	104.00	369.00	(149.00)	168%
20244400	Medical Supplies (First Aid)	330.00		-	330.00	0%
20250700	Assessment / Collection Services	8,690.00		4,158.43	4,531.57	48%
20252100	Temporary Services			-	-	#DIV/0!
20253100	Legal Services	8,800.00	1,450.00	9,385.63	(585.63)	107%
20255100	Planning Service-	10,000.00	-	750.00	9,250.00	8%
20257100	Security Service	5,000.00	-	-	5,000.00	0%
20258200	Public Relations Service/mkting, web	1,200.00	-	1,200.00	-	100%
20259100	Other Professional Services	5,500.00	-	-	5,500.00	0%

**ACRPD 2023 - 2024
339A Budget Report**

**April 2024
Period 10 of 13**

FYTD Completed = 77%

CODE	CATEGORIES	2023-24 Budget	April	Expended To Date	Balance	Percent Expended
20281100	Data Processing -Computer Services	2,750.00		108.00	2,642.00	4%
20281201	Hardware (Computer)			1,189.25	(1,189.25)	#DIV/0!
20281265	Application Software Maint Lic Renewal	3,300.00	120.00	2,334.99	965.01	71%
20281304	Sales Txn Adj - Board of EQ			-	-	#DIV/0!
20281700	Election Services			-	-	#DIV/0!
20283102	Mileage	550.00	14.57	168.66	381.34	31%
20285100	Recreation Services	3,300.00		-	3,300.00	0%
20285200	Recreation Supplies	3,300.00		212.70	3,087.30	6%
20285300	Recreation Supp. (P-S) ELP Program			-	-	#DIV/0!
20288000	Prior Year Service & Supply Expe			-	-	#DIV/0!
20289800	Other Operating Expenses - Supplies	350.00		344.79	5.21	99%
20289900	Other Operating Exp. - Misc. expenses	220.00		192.39	27.61	-0-
20291300	Auditor/Controller Services	7,150.00		6,500.00	650.00	91%
20291500	Compass Costs	1,180.00		1,095.83	84.17	93%
20291700	Alarm Services	4,928.00	252.13	4,356.52	571.48	88%
20298700	Telephone Services	4,400.00	355.46	3,445.41	954.59	78%
20298701	Cell Phones	1,650.00	59.61	1,030.50	619.50	62%
20299909	Expenditure Reimbursements	22,000.00		22,250.00	(250.00)	101%
TOTALS:		396,150.00	\$ 7,598.80	\$ 274,588.17	\$ 121,561.83	69%

FYTD Completed = 77%

CODE	CATEGORIES	2023-24 Budget	April	Expended To Date	Balance	Percent Expended
30321000	Interest Expense	5,860.00		4,894.48	965.52	84%
30323000	Lease Obligation Retirement(Side Fund)	31,800.00		26,400.00	5,400.00	83%
"				-	-	#DIV/0!
				-	-	#DIV/0!
30345000	Taxes, Licenses & Assessments	775.00		703.64	71.36	91%
TOTALS:		38,435.00	\$ -	\$ 31,998.12	\$ 6,436.88	83%

**ACRPD 2023 - 2024
339A Budget Report**

**April 2024
Period 10 of 13**

FYTD Completed = 77%

CODE	CATEGORIES	2023-24 Budget	April	Expended To Date	Balance	Percent Expended
42420100	Buildings - HSP Shop Renovation	450,000.00		15,794.00	434,206.00	4%
"	Buildings - HSP Retrofit Lighting Proj	25,000.00		23,922.81	1,077.19	96%
"	Buildings - HSP Pickleball Conversion	5,000.00		5,000.00	-	100%
"	ACP/RR Project	-	128.40	128.40	(128.40)	#DIV/0!
42420100	Building - Community Ctr Upgrades			-	-	#DIV/0!

TOTALS: 480,000.00 \$ 128.40 \$ 44,845.21 \$ 435,154.79 9%

42420100 Per Board Action on 03/21/24 - \$35,000 approved for use on ACP/RR Project - from HSP Shop Renovation.

FYTD Completed = 77%

79790100	Contingencies	347,969.00		-	\$ 347,969.00	0%
	Reserved Fund Balance Increase			-	\$ -	0%

Grand Total \$ 1,695,355.00 \$ 46,586.02 \$ 671,450.79 \$ 1,023,904.21 40%

*Grand Total Corrected to
include GL79790100
Contingencies amount*

79790100 Contingencies - Decreased by \$35,000.00 - To cover underfunding due to un-projected expense for retiring employee

	Beginning Fund Balance Available			-	\$ -	0%
	Fund Balance Decreased by				\$ -	0%
	Provisions for General Reserves	-		-	\$ -	0%

TOTALS: - - - -

**Register Expense Report
Period 10**

**FY 2023/2024
4/1/2024 Through 4/30/2024**

Account

339A

**Not
Clrd**

April Report

Date	Num	Description	Memo	Category	Clrd	Amount
4/1/2024	TaxRevenu S	Property Tax(s) Deposited Per County C	4/2024 - Property Tax - Current Secured	910100 Prop Tax Current Secured	c	0
			4/2024 - RDA Residual Distribution	919600 RDA Residual Distribution	c	0
			4/2024 - Interest	941000 Interest	c	7,598.00
4/3/2024	25172 S	Bar-Hein Co. - 1463	Parts/Supplies - weed eater	221200 Ground Equip Maint. Supplies	c	-104.84
			Greese	223600 Fuel & Lubricant Supplies	c	-30.24
4/3/2024	25173	Bar-Hein Co. - 1463	Trimmer Head	221200 Ground Equip Maint. Supplies	c	-72.5
4/3/2024	25174 S	CalPERS - 521	3/16-3/31/2024 EE Contrib	05420514 Retirement (EE Contribution)	c	-339.59
			3/15-3/31/2024 ER Contrib	121000 Retirement ER Cost	c	-574.39
4/3/2024	25175 S	CalPERS - 521	3/16-3/31/2024 EE Contrib	05420514 Retirement (EE Contribution)	c	-263.09
			3/15-3/31/2024 ER Contrib	121000 Retirement ER Cost	c	-379.6
4/3/2024	25176 S	CalPERS - 521	3/16-3/31/2024 EE Contrib	05420514 Retirement (EE Contribution)	c	-326.53
			3/15-3/31/2024 ER Contrib	121000 Retirement ER Cost	c	-323.58
4/3/2024	25177	Cintas - 56036	03/27/2024 - Custodial Supplies	232200 Custodial Supplies	c	-129.55
4/3/2024	25178	Sacramento County utilities - 666	02/22 - 04/21/2024 - Billing	219500 Sewage Services	c	-276.28
4/3/2024	25179	Denis Nishihara - 920246	03/2024 - Mileage	283102 Mileage	c	-14.75
4/3/2024	25180	Encompass - 18796	Toner: Yellow/Cyan/Magenta - Img Kit	226200 Office Equip Maint Supplies	c	-1,282.23
4/3/2024	25181	Fast Break - 37998	03//2024 Phone service	298700 Telephone Services	c	-195
4/3/2024	25182	Orbit Station - 33714	03/2024 - Fuel Chgs	223600 Fuel & Lubricant Supplies	c	-369.62
4/3/2024	25183	PG&E - 1383	03/2024 - Billing	219200 Natural Gas Service	c	-391.56
4/3/2024	25184	Republic Services - 19896	03/2024 - Billing	219300 Refuse Collection-Disposal	c	-189.9
4/3/2024	25185	Sacramento Control Systems - 1112	4/1/2024 - 6/30/2024 - AES Fire Monitoring	291700 Alarm Services	c	-252.13
4/3/2024	25186	T-Mobile - 32685	03/2024 District Cell phone	298701 Cell Phones	c	-30.55
4/3/2024	25187 S	Umpqua CC - 71085	03/2024 - GM Job Postings	200500 Advertising - Legal Notices	c	-678
			03/2024 - Adobe software	281265 Application Software Maint. Lic	c	-120
4/9/2024	JV S	#111187128	Reallocate correction to 10124000	205100 Insurance - Liability	c	1,306.25
			Reallocate correction from 205100	124000 Workers Comp	c	-1,306.25
4/15/2024	P/R+Taxes S	Payroll And Taxes	Period 3/16/2024 - 3/31/2024 - Ck date 4/15/2024	111000 Salaries & Wages	c	-13,431.03
			Brd Pay Ck date 4/15/20204	112400 Stipend Commission & Board	c	-250
			Time/One Half - Ck date 4/15/2024	113200 OT & Straight Time	c	0
			OT Straight Pay - Ck date 4/15/2024	113200 OT & Straight Time	c	-60.65
			OASDHI - Ck date 4/15/2024	122000 OASDHI	c	-1,051.26
			SUI ER Contrib Ck date 4/15/2024	125000 SUI Insurance (ER Cost)	c	-9.73
			Termination Pay	115200 Terminal Pay	c	0
4/18/2024	EFT	#400047053 - Health Benefits	Health Benefits Pay Date 04/15/2024	123000 Health Insurance(s)	c	-2,553.55
4/18/2024	25188	Carmichael Box Shop - 59986	Live Scan - Nishihara / Custodian of Records	244300 Medical Service -EE & Live Scan	c	-104
4/18/2024	25189	Cintas - 56036	04/10/2024 - Custodial Supplies	232200 Custodial Supplies	c	-129.55

4/18/2024	25190		Cole Huber - 54641	03/2024 Ref: TRUSD MOU, Attend Brd mtg	253100 Legal Services	c	-1,450.00
4/18/2024	25191		Comcast - 12322	03/2024 - Billing-Phone/HSI	298700 Telephone Services	c	-160.46
4/18/2024	25192	S	GSRMA - 29229	4/2024 - Dental - 5 EEs	123000 Health Insurance(s)	c	-204.75
				4/2024 - Vision - 5 EEs	123000 Health Insurance(s)	c	-40.95
4/18/2024	25193		Phillips 66 - 58398	04/2024 - Stmt	223600 Fuel & Lubricant Supplies	c	-473.84
4/18/2024	25194		Sacramento Suburan Water - 26158	03/2024 - Myrtle (Oakdale)	219800 Water	c	-735.23
4/18/2024	25195		Sacramento Suburan Water - 26158	03/2024 - Garfield (ACP)	219800 Water	c	-465.77
4/18/2024	25196		Sacramento Suburan Water - 26158	03/2024 - Hamilton (HSP)	219800 Water	c	-142.52
4/18/2024	25197		SMUD - 4025	03/2024 - SMUD Billing	219100 Electricity	c	-942.4
4/24/2024	DEP	S	County Of Sacramento Deposit Permit	Studio / Field Space	942900 Building Rental + Other	c	-420
				Event Building / GPA / Park Rentals	942900 Building Rental + Other	c	0
				Cell Tower	942900 Building Rental + Other	c	-4,610.42
				Grants -	956300 State - Federal Grants	c	0
				Misc Funds Collected / Received	979000 Misc Other Revenues	c	-234.28
				Rental Refunds	942900 Building Rental + Other	c	120
4/25/2024	25198	S	CalPERS - 521	4/01-4/15/2024 EE Contrib	05420514 Retirement (EE Contribution)	c	-353.17
				4/01-4/15/2024 ER Contrib	121000 Retirement ER Cost	c	-597.37
4/25/2024	25199	S	CalPERS - 521	4/01-4/15/2024 EE Contrib	05420514 Retirement (EE Contribution)	c	-263.09
				4/01-4/15/2024 ER Contrib	121000 Retirement ER Cost	c	-379.6
4/25/2024	25200	S	CalPERS - 521	4/01-4/15/2024 EE Contrib	05420514 Retirement (EE Contribution)	c	-337.69
				4/01-4/15/2024 ER Contrib	121000 Retirement ER Cost	c	-334.64
4/25/2024	25201		Cintas - 56036	04/24/2024 - Custodial Supplies	232200 Custodial Supplies	c	-129.55
4/25/2024	25202		Defender Termite & Pest - 71461	04/04/2024 - HSP Pest Control	211100 Building Maint. Service	NC	-70
4/25/2024	25203		Defender Termite & Pest - 71461	04/04/2024 - Oakdale RR Pest Control	211100 Building Maint. Service	NC	-72
4/25/2024	25204		Daily Journal - 1630	Legal Notice-ACP/RR Water Meter Install RFP	420200 Structures (Projects @ ACP)	c	-128.4
4/25/2024	25205		T-Mobile - 32685	04/2024 District Cell phone	298701 Cell Phones	c	-29.06
4/30/2024	EFT		#400047150 - Health Benefits	Health Benefits Pay Date 04/30/2024	123000 Health Insurance(s)	c	-2,553.55
					TOTAL 4/1/2024 - 4/30/2024		-31,344.44
					BALANCE 4/30/2024		-205,243.26
					TOTAL INFLOWS		9,024.25
					TOTAL OUTFLOWS		-40,368.69
					NET TOTAL		-31,344.44

Period 1 thru 10

Date	Num	Description	Memo	Clr	Amount
EXPENSES					
200500 Advertising - Legal Notices					
8/4/2023	24876	S Umpqua CC - 71085	CPRS - Job poeting Maint Wkr 1	c	(75.00)
12/5/2023	25030	Umpqua CC - 71085	CPRS - Job Posting Office Position	c	(75.00)
1/5/2024	25071	S Umpqua CC - 71085	Indeed - Posting for Office Admin Position	c	(170.00)
2/6/2024	25111	S Umpqua CC - 71085	2024 Labor Law Posters	c	(145.70)
3/5/2024	25150	S Umpqua CC - 71085	Posting for Office Admin Position	c	(30.18)
4/3/2024	25187	S Umpqua CC - 71085	03/2024 - GM Job Postings	c	(678.00)
TOTAL 200500 Advertising - Legal Notices					(1,173.88)
202900 Business Conference Expenses					
7/6/2023	24836	Umpqua CC - 71085	6/2023 Stmt	c	(40.40)
8/4/2023	24876	S Umpqua CC - 71085	Business lunch	c	(34.54)
9/6/2023	24916	S Umpqua CC - 71085	CPRS Expo / Carmichael Dist	c	(70.00)
			CPRS Expo - Double billed - requesting refund	c	(45.00)
10/3/2023	24953	S Umpqua CC - 71085	CPRS Expo CREDIT	c	45.00
1/5/2024	25071	S Umpqua CC - 71085	Lunch - Interview staff & staff lunch	c	(216.48)
TOTAL 202900 Business Conference Expenses					(361.42)
205100 Insurance - Liability					
7/6/2023	24823	CAPRI - 8761	7/2023-6/2024 -1st half Liability Ins Coverage	c	(40,748.50)
12/5/2023	25015	CAPRI - 8761	7/2023-6/2024 - 2nd half Liability Ins Coverage	c	(40,748.50)
3/18/2024	25153	CAPRI - 8761	7/1/2023-6/30/2024 - Workers Comp Coverage	c	(1,306.25)
4/9/2024	JV S	#111187128	Reallocate correction to 10124000	c	1,306.25
TOTAL 205100 Insurance - Liability					(81,497.00)
206100 Membership Dues					
7/6/2023	24824	CARPD - 12261	FY 2023-24 Dues	c	(2,500.00)
7/6/2023	24825	CPRS - 8165	2024 Membership Renewal - Gonzalez, L	c	(165.00)
12/5/2023	25018	CSDA - 8529	20234 - Membership Dues	c	(3,391.00)
TOTAL 206100 Membership Dues					(6,056.00)

207600 Office Supplies

9/19/2023	24928		J&J Locksmith - 1833	Office file cabinet - replace lock	c	(152.27)
11/6/2023	24991		Staples Business Advantage - 14122	Office supplies	c	(194.88)
1/5/2024	25071	S	Umpqua CC - 71085	Disputed PayPal Charges	c	(184.00)
2/6/2024	25111	S	Umpqua CC - 71085	Disputed PayPal Charges	c	184.00
				Flashdrive and Printing - Oakdale Maps	c	(59.08)
3/5/2024	25147		Staples Business Advantage - 14122	Office supplies	c	(208.42)
45,376.00	25170		Staples Business Advantage - 14122	Office supplies	c	(143.24)
TOTAL 207600 Office Supplies						(757.89)

207602 Signs

45,202.00	24953	S	Umpqua CC - 71085	Signs-No Parking & Restricted Entrance	c	(110.98)
1/5/2024	25071	S	Umpqua CC - 71085	Signs - CA ADA Parking, Pickleball Court	c	(692.27)
TOTAL 207602 Signs						(803.25)

208100 Postage Service (PO Box)

8/4/2023	24876	S	Umpqua CC - 71085	1 Yr Renewal PO Box	c	(226.00)
TOTAL 208100 Postage Service (PO Box)						(226.00)

210300 Agriculture-Horticultural Service

7/18/2023	24850		Raul's Tree Care - 69419	HSP - Trim, clear, haul (courts)	c	(1,600.00)
7/18/2023	24851		Raul's Tree Care - 69419	ACP - Trim, clear, haul (new RR)	c	(1,600.00)
7/27/2023	24858		Dave Weber - 54010	ACP Disk & clear lot	c	(700.00)
8/14/2023	24886		Raul's Tree Care - 69419	ACP - Clear trail on Garfield	c	(1,500.00)
10/11/2023	24958		Raul's Tree Care - 69419	HSP - Live Oak - remove, grind stump @ Myrtle Ave	c	(2,500.00)
10/11/2023	24959		Raul's Tree Care - 69419	HSP - Live Oak -lg branch near lg blding parking lot	c	(1,800.00)
10/11/2023	24960		Raul's Tree Care - 69419	HSP - Live Oak -pruned Live Oak near parking lot	c	(2,200.00)
TOTAL 210300 Agriculture-Horticultural Service						(11,900.00)

210400 Agricultural-Hort. Supplies

10/3/2023	24942	S	Home Depot - 2843	Wasp spray	c	(7.55)
10/3/2023	24943	S	Juanita Petersen - 910220	Pest control	c	(5.69)
TOTAL 210400 Agricultural-Hort. Supplies						(13.24)

211100 Building Maint. Service

8/9/2023	24877	Defender Termite & Pest - 71461	8/3/2023 - HSP Pest Control	c	(70.00)
8/9/2023	24878	Defender Termite & Pest - 71461	8/3/2023 - Oakdale RR Pest Control	c	(72.00)
45,236.00	24982	Defender Termite & Pest - 71461	10/19/2023 - HSP Pest Control	c	(70.00)
11/6/2023	24983	Defender Termite & Pest - 71461	10/19/2023 - Oakdale RR Pest Control	c	(72.00)
12/19/2023	25049	Defender Termite & Pest - 71461	12/7/2023 - HSP Pest Control	c	(70.00)
12/19/2023	25050	Defender Termite & Pest - 71461	12/7/2023 -Oakdale RR Pest Control	c	(72.00)
2/16/2024	25116	Defender Termite & Pest - 71461	02/01/2024 -HSP Pest Control	c	(70.00)
2/16/2024	25117	Defender Termite & Pest - 71461	02/01/2024 -Oakdale RR Pest Control	c	(72.00)
45,407.00	25202	Defender Termite & Pest - 71461	04/04/2024 - HSP Pest Control		(70.00)
45,407.00	25203	Defender Termite & Pest - 71461	04/04/2024 - Oakdale RR Pest Control		(72.00)
TOTAL 211100 Building Maint. Service					(710.00)

211200 Building Maint. Supplies

12/5/2023	25022	J&J Locksmith - 1833	HSP - Public Womens RR Repair	c	(140.00)
12/11/2023	25034	S Home Depot - 2843	Rails for Rental Facility	c	(10.99)
3/5/2024	25140	S Home Depot - 2843	cardboard for leak, bug spray	c	(16.96)
TOTAL 211200 Building Maint. Supplies					(167.95)

214100 Land Improvement Maint. Services

7/27/2023	24859	S Electrical Service Company - 75974	HSP - Installed/welded 6 Bbq base plates	c	(870.00)
			HSP - Weld gate handle on retention chain	c	(100.00)
8/22/2023	24893	S Electrical Service Company - 75974	HSP - Tennis court light controls	c	(4,814.00)
			HSP - Freight chg - Cabinet tennis court control	c	(390.00)
10/3/2023	24942	S Home Depot - 2843	Sakrete	c	(9.20)
11/15/2023	24994	Carson Landscape Indus. - 18136	HSP Irrigation repair	c	(930.00)
45,271.00	25038	Rio Linda Fence - 57446	HSP - Repaired Pickleball Court gates	c	(550.00)
TOTAL 214100 Land Improvement Maint. Services					(7,663.20)

214200 Land Improvement Maint. Supplies

45,160.00	24887	ACRPD Revolving Account - 8213	Check 1013 - Reimb R Clothier items to attach gate to tennis court	c	(33.20)
45,271.00	25032	ACRPD Revolving Account - 8213	Check 1018 - Reimb L Botaman locks for Pickleball Court	c	(31.52)
45,279.00	25051	Home Depot - 2843	HSP Gate latches - Pickleball Courts	c	(17.71)
1/5/2024	25064	Normac - 1309	Irrigation supplies - 15/ rotors, 6/HD covers	c	(696.31)
TOTAL 214200 Land Improvement Maint. Supplies					(778.74)

215100 Mechanical Sys Maint. Services

8/14/2023	24882		Clarke & Rusch - 8939	8/9/2023 Planned Maint.	c	(229.00)
8/22/2023	24888		All Pro Backflow - 69926	Backflow test -ACP = 2 / Oak = 4	c	(540.00)
12/11/2023	25035	S	Odell's Pump & Motor Service - 38345	Labor - HSP Well		(12,603.31)
12/19/2023	25046		Clarke & Rusch - 8939	12/11/2023 Planned Maint.	c	(229.00)
3/5/2024	25137		Clarke & Rusch - 8939	02/29/2024 Planned Maint.	c	(229.00)
3/13/2024	25151	S	Odell's Pump & Motor Service - 38345	Labor - HSP Well Correct Claim #25035	c	12,603.31
				See Claim 25035 Old vendor #38345	c	(12,603.31)
				TOTAL 215100 Mechanical Sys Maint. Services		(13,830.31)

215200 Mechanical Sys Maint. Supplies

12/11/2023	25035	S	Odell's Pump & Motor Service - 38345	Parts repair - HSP Well		(29,596.45)
3/13/2024	25151	S	Odell's Pump & Motor Service - 38345	Parts repair - HSP Well Correct Claim #25035	c	29,596.45
				See Claim 25035 Old vendor #38345	c	(29,596.45)
				TOTAL 215200 Mechanical Sys Maint. Supplies		(29,596.45)

216200 Painting Supplies

9/6/2023	24905	S	Home Depot - 2843	Paint items	c	(29.89)
12/5/2023	25021	S	Home Depot - 2843	Paint Supplies	c	(31.16)
12/11/2023	25034	S	Home Depot - 2843	Paint supplies	c	(6.98)
3/5/2024	25140	S	Home Depot - 2843	pain	c	(23.17)
				TOTAL 216200 Painting Supplies		(91.20)

216700 Plumbing Maint. Service

11/15/2023	24993		America's Plumbing - 70141	Plumbing Service HSP Water heater connection	c	(785.52)
				TOTAL 216700 Plumbing Maint. Service		(785.52)

216800 Plumbing Maint. Supplies

1/5/2024	25061	S	Home Depot - 2843	2/J pipes	c	(46.40)
				Credit 2/Jpipes returned	c	46.40
1/5/2024	25062		Juanita Petersen - 910220	Reimb - P-trap HSP public RR	c	(22.92)
				TOTAL 216800 Plumbing Maint. Supplies		(22.92)

219100 Electricity

7/12/2023	24843	SMUD - 4025	6/2023 - SMUD Billing	c	(1,614.13)
45,147.00	24880	SMUD - 4025	7/2023 - SMUD Billing	c	(1,879.49)
9/6/2023	24914	SMUD - 4025	8/2023 - SMUD Billing	c	(1,711.87)
45,210.00	24963	SMUD - 4025	9/2023 - SMUD Billing	c	(1,361.72)
11/15/2023	25001	SMUD - 4025	10/2023 - SMUD Billing	c	(770.21)
12/11/2023	25039	SMUD - 4025	11/2023 - SMUD Billing	c	(848.30)
45,309.00	25090	SMUD - 4025	12/2023 - SMUD Billing	c	(1,112.01)
2/16/2024	25124	SMUD - 4025	01/2024 - SMUD Billing	c	(1,145.45)
3/18/2024	25167	SMUD - 4025	02/2024 - SMUD Billing	c	(984.66)
4/18/2024	25197	SMUD - 4025	03/2024 - SMUD Billing	c	(942.40)
TOTAL 219100 Electricity					(12,370.24)

219200 Natural Gas Service

7/6/2023	24831	PG&E - 1383	6/2023 - Billing	c	(27.20)
8/4/2023	24872	PG&E - 1383	7/2023 - Billing	c	(16.68)
9/6/2023	24909	PG&E - 1383	8/2023 - Billing	c	(15.11)
45,202.00	24946	PG&E - 1383	9/2023 - Billing	c	(15.63)
11/6/2023	24989	PG&E - 1383	10/2023 - Billing	c	(24.52)
12/5/2023	25026	PG&E - 1383	11/2023 - Billing	c	(192.97)
1/5/2024	25067	PG&E - 1383	12/2023 - Billing	c	(524.72)
2/6/2024	25107	PG&E - 1383	1/2024 - Billing	c	(801.05)
3/5/2024	25143	PG&E - 1383	02/2024 - Billing	c	(580.42)
4/3/2024	25183	PG&E - 1383	03/2024 - Billing	c	(391.56)
TOTAL 219200 Natural Gas Service					(2,589.86)

219300 Refuse Collection-Disposal

7/6/2023	24833	Republic Services - 57909	6/2023 - Billing	c	(189.90)
8/4/2023	24873	Republic Services - 57909	7/2023 - Billing	c	(189.90)
9/6/2023	24910	Republic Services - 57909	8/2023 - Billing	c	(189.90)
45,202.00	24948	S Republic Services - 57909	9/2023 - Billing	c	(189.90)
			9/2023 - overage chg	c	(44.00)
11/6/2023	24990	Republic Services - 57909	10/2023 - Billing	c	(189.90)
12/11/2023	25037	Republic Services - 57909	11/2023 - Billing	c	(189.90)
1/18/2024	25085	Republic Services - 57909	12/2023 - Billing	c	(189.90)
45,328.00	25108	Republic Services - 57909	1/2024 - Billing	c	(189.90)
3/5/2024	25146	Republic Services - 57909	2/2024 - Billing	c	(189.88)
4/3/2024	25184	Republic Services - 19896	03/2024 - Billing	c	(189.90)
TOTAL 219300 Refuse Collection-Disposal					(1,942.98)

219500 Sewage Services

8/4/2023	24874	Sacramento County utilities - 666	6/22 - 8/21/2023 - Billing	c	(276.28)
10/11/2023	24964	Sacramento County utilities - 666	8/22 - 10/21/2023 - Billing	c	(276.28)
12/5/2023	25027	Sacramento County utilities - 666	10/22 - 12/21/2023 - Billing	c	(276.28)
2/6/2024	25109	Sacramento County utilities - 666	12/22 - 01/21/2024 - Billing	c	(276.28)
45,385.00	25178	Sacramento County utilities - 666	02/22 - 04/21/2024 - Billing	c	(276.28)
TOTAL 219500 Sewage Services					(1,381.40)

219800 Water

7/18/2023	24852	Sacramento Suburban Water - 26158	7/2023 Garfield (ACP)	c	(785.88)
7/27/2023	24861	Sacramento Suburban Water - 26158	7/2023 Myrtle (Oak)	c	(777.70)
45,134.00	24862	Sacramento Suburban Water - 26158	7/2023 HSP	c	(150.60)
8/22/2023	24896	Sacramento Suburban Water - 26158	8/2023 Garfield (ACP)	c	(1,470.90)
9/6/2023	24912	Sacramento Suburban Water - 26158	8/2023 Myrtle (Oak)	c	(790.93)
45,175.00	24913	Sacramento Suburban Water - 26158	8/2023 HSP	c	(157.95)
9/19/2023	24931	Sacramento Suburban Water - 26158	9/2023 Garfield (ACP)	c	(1,134.27)
10/3/2023	24950	Sacramento Suburban Water - 26158	9/2023 Myrtle (Oak)	c	(801.22)
10/3/2023	24951	Sacramento Suburban Water - 26158	9/2023 HSP	c	(157.95)
10/17/2023	24972	Sacramento Suburban Water - 26158	10/2023 - Garfield (ACP)	c	(746.19)
45,223.00	24975	Sacramento Suburban Water - 26158	10/2023 - Myrtle (Oak)	c	(810.04)
10/24/2023	24976	Sacramento Suburban Water - 26158	10/2023 - HSP	c	(162.36)
11/15/2023	25000	Sacramento Suburban Water - 26158	11/2023 - Garfield (ACP)	c	(558.03)
45,251.00	25009	Sacramento Suburban Water - 26158	11/2023 - Myrtle (Oak)	c	(795.34)
11/21/2023	25010	Sacramento Suburban Water - 26158	11/2023 - HSP	c	(162.36)
1/18/2024	25086	Sacramento Suburban Water - 26158	12/2023 - Garfield (ACP)	c	(509.52)
45,309.00	25087	Sacramento Suburban Water - 26158	12/2023 - Myrtle (Oak)	c	(792.40)
1/18/2024	25088	Sacramento Suburban Water - 26158	12/2023 - HSP	c	(157.95)
2/16/2024	25121	Sacramento Suburban Water - 26158	01/2024 - Garfield ACP	c	(506.81)
2/16/2024	25122	Sacramento Suburban Water - 26158	01/2024 - Myrtle Oakdale	c	(810.17)
2/16/2024	25123	Sacramento Suburban Water - 26158	01/2024 - HSP	c	(156.67)
45,369.00	25164	Sacramento Suburban Water - 26158	02/2024 - Myrtle (Oak)	c	(898.79)
3/18/2024	25165	Sacramento Suburban Water - 26158	02/2024 - HSP	c	(173.86)
45,369.00	25163	Sacramento Suburban Water - 26158	02/2024 - Garfield (ACP)	c	(509.85)
4/18/2024	25194	Sacramento Suburban Water - 26158	03/2024 - Myrtle (Oakdale)	c	(735.23)
4/18/2024	25195	Sacramento Suburban Water - 26158	03/2024 - Garfield (ACP)	c	(465.77)
4/18/2024	25196	Sacramento Suburban Water - 26158	03/2024 - Hamilton (HSP)	c	(142.52)
TOTAL 219800 Water					(15,321.26)

220500 Automotive Maint. Service

45,251.00	25008	S	OK Tire - 14277	Smog - 2010 Ford	c	(62.95)
				Labor - 2010 Ford	c	(256.52)
12/5/2023	25023	S	OK Tire - 14277	Labor - New Battery 2010 Ford Truck	c	(185.17)
12/5/2023	25024	S	OK Tire - 14277	Labor - 1996 Chevy	c	(751.29)
1/5/2024	25065	S	OK Tire - 14277	Smog - 1996 Chevy	c	(62.95)
				Labor - 1996 Chevy	c	(382.81)
2/6/2024	25100		College Oak Towing - 641046	Recover - Winch 96' Chevy S10	c	(253.00)
2/6/2024	25105	S	OK Tire - 14277	Labor - 2010 Ford F150	c	(865.71)
TOTAL 220500 Automotive Maint. Service						(2,820.40)

220600 Automotive Maint. Supplies

11/21/2023	25008	S	OK Tire - 14277	4 Tires & parts 2010 Ford	c	(1,213.08)
12/5/2023	25023	S	OK Tire - 14277	Parts - 75 mth Battery 2010 Ford Truck	c	(199.13)
45,265.00	25024	S	OK Tire - 14277	Parts - 1996 Chevy - Brakes, Oil Chg, Coolant, etc	c	(845.76)
1/5/2024	25065	S	OK Tire - 14277	Parts - 1996 Chevy - catalytic converter	c	(1,671.68)
45,328.00	25105	S	OK Tire - 14277	Parts - 2010 Ford F150 radiator	c	(751.40)
TOTAL 220600 Automotive Maint. Supplies						(4,681.05)

221100 Grounds Equip Maint. Services

7/18/2023	24849	S	PAPE - 18032	Labor - Kubota Mower	c	(62.50)
10/11/2023	24954	S	Bar-Hein Co. - 1463	Labor - Echo Blower	c	(90.00)
11/6/2023	24987	S	PAPE - 18032	Labor - J Deere Z920A	c	(862.50)
11/6/2023	24988	S	PAPE - 18032	Labor - J Deere Z997R	c	(668.75)
1/25/2024	25094	S	PAPE - 18032	Labor - J Deere Z920A	c	(560.00)
3/18/2024	25166	S	Sacramento For Tractors - 64608	Labor Repairs - Mower	c	(271.02)
TOTAL 221100 Grounds Equip Maint. Services						(2,514.77)

221200 Ground Equip Maint. Supplies

7/18/2023	24849	S	PAPE - 18032	Repair Parts - Kubota Mower (battery)	c	(102.44)
9/6/2023	24898	S	Bar-Hein Co. - 1463	Chain, spark plug	c	(33.67)
45,175.00	24906		J&J Locksmith - 1833	8 locks	c	(150.33)
10/11/2023	24954	S	Bar-Hein Co. - 1463	Parts - Echo Blower	c	(9.34)
11/6/2023	24987	S	PAPE - 18032	Repair Parts - J Deere Z920A	c	(430.96)
11/6/2023	24988	S	PAPE - 18032	Repair Parts - J Deere Z997R	c	(344.30)
1/25/2024	25094	S	PAPE - 18032	Repair Parts - J Deere Z920A	c	(302.73)
3/5/2024	25131	S	Bar-Hein Co. - 1463	Oil	c	(78.20)
				Parts - Trimmer head	c	(36.62)
3/18/2024	25166	S	Sacramento For Tractors - 64608	Repair Parts - mower	c	(203.10)
4/3/2024	25172	S	Bar-Hein Co. - 1463	Parts/Supplies - weed eater	c	(104.84)
4/3/2024	25173		Bar-Hein Co. - 1463	Trimmer Head	c	(72.50)
TOTAL 221200 Ground Equip Maint. Supplies						(1,869.03)

222600 Hand - Expendable Tools

45,175.00	24898	S	Bar-Hein Co. - 1463	Prunner, 2/rakes	c	(70.01)
45,175.00	24905	S	Home Depot - 2843	Sanding disc	c	(8.91)
10/3/2023	24942	S	Home Depot - 2843	Bucket, rope, ele. tape	c	(14.00)
11/15/2023	24998	S	Home Depot - 2843	Hose	c	(86.18)
12/5/2023	25021	S	Home Depot - 2843	Asst Tools	c	(170.41)
1/5/2024	25061	S	Home Depot - 2843	Impact drill, gloves, caution tape	c	(63.15)
45,309.00	25082		Home Depot - 2843	Ear Plugs - Tarps - Tools - ladder	c	(68.26)
2/16/2024	25120	S	Home Depot - 2843	hex bolts, washers, gaskets	c	(174.38)
3/5/2024	25140	S	Home Depot - 2843	Handjack	c	(149.77)
TOTAL 222600 Hand - Expendable Tools						(805.07)

223600 Fuel & Lubricant Supplies

45,119.00	24841		Orbit Station - 33714	6/2023 - Fuel Chgs	c	(198.82)
7/12/2023	24842		Phillips 66 - 58398	7/2023 - Stmt (interest & late fee)	c	(33.86)
8/4/2023	24871		Orbit Station - 33714	7/2023 - Fuel Chgs	c	(91.48)
8/14/2023	24885		Phillips 66 - 58398	8/2023 - Stmt	c	(248.63)
9/6/2023	24898	S	Bar-Hein Co. - 1463	6pk oil	c	(18.30)
9/6/2023	24905	S	Home Depot - 2843	Gumout starting fluid	c	(4.28)
45,175.00	24908		Orbit Station - 33714	8/2023 - Fuel Chgs	c	(151.18)
9/12/2023	24921		Phillips 66 - 58398	9/2023 - Stmt (w/late fee)	c	(395.00)
10/3/2023	24945		Orbit Station - 33714	9/2023 - Fuel Chgs	c	(169.81)
11/6/2023	24986		Orbit Station - 33714	10/2023 - Fuel Chgs	c	(651.67)
12/5/2023	25025		Orbit Station - 33714	11/2023 - Fuel Chgs	c	(277.51)
1/5/2024	25066		Orbit Station - 33714	12/2023 - Fuel Chgs	c	(319.78)
2/6/2024	25106		Orbit Station - 33714	1/2024 - Fuel Chgs	c	(407.99)
3/5/2024	25141		Hunt & Sons - 1306	12- 10w30 oil	c	(269.99)
3/5/2024	25142		Orbit Station - 33714	02/2024 - Fuel Chgs	c	(293.55)
4/3/2024	25172	S	Bar-Hein Co. - 1463	Greese	c	(30.24)
45,385.00	25182		Orbit Station - 33714	03/2024 - Fuel Chgs	c	(369.62)
4/18/2024	25193		Phillips 66 - 58398	04/2024 - Stmt	c	(473.84)
TOTAL 223600 Fuel & Lubricant Supplies						(4,405.55)

226200 Office Equip Maint Supplies

10/3/2023	24939		Encompass - 18796	Waste Toner Cartridge	c	(29.08)
2/16/2024	25118		Encompass - 18796	2 - Black Toner	c	(430.98)
3/5/2024	25138		Encompass - 18796	Toner waste box	c	(29.08)
4/3/2024	25180		Encompass - 18796	Toner: Yellow/Cyan/Magenta - Img Kit	c	(1,282.23)
TOTAL 226200 Office Equip Maint Supplies						(1,771.37)

227504 Misc (Bottled Water for Staff)

8/4/2023	24875	S	Smart & Final - 22935	5 cases water for staff	c	(36.20)
				Kitchen items	c	(37.43)
12/5/2023	25028	S	Smart & Final - 22935	10 cases water for staff	c	(92.40)
3/5/2024	25148		Smart & Final - 22935	02/2024 -10 cases water for staff	c	(68.68)
TOTAL 227504 Misc (Bottled Water for Staff)						(234.71)

231400 Clothing - Personal Supplies

10/3/2023	24943	S	Juanita Petersen - 910220	Staff T-shirts	c	(38.79)
10/17/2023	24970		Home Depot - 2843	1/ Field staff rain boots	c	(46.02)
12/11/2023	25036		Rally Factory - 47200	Staff Shirts	c	(19.40)
12/19/2023	25052		Home Depot - 2843	Staff sweat shirts	c	(150.83)
1/5/2024	25071	S	Umpqua CC - 71085	Work boots - Petersen, Mitchell	c	(281.06)
1/18/2024	25081		Home Depot - 2843	Staff sweat shirt	c	(70.03)
TOTAL 231400 Clothing - Personal Supplies						(606.13)

232200 Custodial Supplies

7/12/2023	24838		Cintas - 56036	7/6/2023 - Custodial	c	(125.50)
7/25/2023	24854		Cintas - 56036	7/19/2023 - Custodial	c	(125.50)
8/4/2023	24866		Cintas - 56036	1 case Blk gloves	c	(118.53)
8/4/2023	24867		Cintas - 56036	8/2/2023 Custodial & 2 cases PT	c	(197.74)
8/22/2023	24892		Cintas - 56036	8/16/2023 - Custodial	c	(125.50)
45,175.00	24902		Cintas - 56036	8/30/2023 - Custodial	c	(125.50)
9/6/2023	24905	S	Home Depot - 2843	Custodial items	c	(52.68)
9/19/2023	24926		Cintas - 56036	9/13/2023 - Custodial	c	(125.50)
10/3/2023	24938		Cintas - 56036	9/27/2023 - Custodial	c	(115.57)
10/3/2023	24942	S	Home Depot - 2843	Custodial items	c	(44.23)
10/11/2023	24956		Cintas - 56036	10/11/2023 - Custodial	c	(115.57)
10/17/2023	24971		Home Depot - 2843	Custodial - Vacuum, cleanser	c	(189.44)
11/6/2023	24981		Cintas - 56036	10/25/2023 - Custodial	c	(125.50)
11/15/2023	24995		Cintas - 56036	11/8/2023 - Custodial/2 cases TP, 5 cases Blk trash bags	c	(537.54)
45,245.00	24998	S	Home Depot - 2843	Custodial items	c	(36.54)
12/5/2023	25016		Cintas - 56036	11/22/2023 - Custodial	c	(125.50)
12/5/2023	25028	S	Smart & Final - 22935	Custodial - bleach, cleaner	c	(33.38)
12/11/2023	25033		Cintas - 56036	12/6/2023 - Custodial	c	(125.50)
12/11/2023	25034	S	Home Depot - 2843	2 gal Sprayer	c	(30.13)
45,279.00	25044		Cintas - 56036	11/8/2023 - Balance due claim #24995	c	(31.93)
12/19/2023	25045		Cintas - 56036	11/14/2023 - 40 cases Blk trash liners	c	(1,982.17)
45,296.00	25057		Cintas - 56036	12/20/2023 - Custodial	c	(125.50)
1/5/2024	25058		Cintas - 56036	1/4/2024 - Custodial	c	(125.50)

1/18/2024	25077	Cintas - 56036	01/17/2024 - Custodial Supplies	c	(125.50)
2/6/2024	25099	Cintas - 56036	01/31/2024 - Custodial Supplies	c	(125.50)
45,338.00	25112	Cintas - 56036	02/14/2024 - Custodial Supplies	c	(125.83)
2/16/2024	25120	S Home Depot - 2843	comet, fabuloso, fabrez	c	(37.44)
3/5/2024	25136	Cintas - 56036	02/28/2024 - Custodial Supplies	c	(129.55)
3/5/2024	25150	S Umpqua CC - 71085	8x - Angle Brooms	c	(81.11)
45,369.00	25158	Cintas - 56036	03/13/2024 - Custodial Supplies	c	(129.55)
4/3/2024	25177	Cintas - 56036	03/27/2024 - Custodial Supplies	c	(129.55)
4/18/2024	25189	Cintas - 56036	04/10/2024 - Custodial Supplies	c	(129.55)
4/25/2024	25201	Cintas - 56036	04/24/2024 - Custodial Supplies	c	(129.55)
TOTAL 232200 Custodial Supplies					(5,883.58)

244300 Medical Service -EE & Live Scan

45,181.00	24918	Carmichael Box Shop - 59986	Live Scan - Mitchell	c	(25.00)
9/19/2023	24930	Preferred Alliance - 34429	Non-Random Test - Pre-placement - Mitchell	c	(43.00)
9/19/2023	24932	State Of CA-Dept Of Justice - 8186	DOJ- Mitchell	c	(32.00)
45,309.00	25075	Carmichael Box Shop - 59986	Live Scan - Nishihara	c	(25.00)
1/18/2024	25083	Kaiser On The Job - 4839	Pre placement exam - Nishihara	c	(65.00)
1/18/2024	25084	Preferred Alliance - 34429	Non-Random Test - Pre-placement - Nishihara	c	(43.00)
45,309.00	25089	State Of CA-Dept Of Justice - 8186	DOJ- Nishihara	c	(32.00)
4/18/2024	25188	Carmichael Box Shop - 59986	Live Scan - Nishihara / Custodian of Records	c	(104.00)
TOTAL 244300 Medical Service -EE & Live Scan					(369.00)

250700 Assessment - Collection Services

9/19/2023	24929	LAFCo - 2263	FY2023-24 - Special District Assessment	c	(114.00)
1/23/2024	EFT	Assessment/Collection Service	SB 2557 1st Installment	c	(4,044.43)
TOTAL 250700 Assessment - Collection Services					(4,158.43)

253100 Legal Services

7/12/2023	24839	Cole Huber - 54641	6/2023 Ref: TRUSD Prop	c	(292.50)
8/14/2023	24883	Cole Huber - 54641	7/2023 Ref: TRUSD Prop	c	(472.50)
45,181.00	24919	Cole Huber - 54641	8/2023 Ref: TRUSD Prop	c	(2,137.50)
10/17/2023	24968	Cole Huber - 54641	9/2023 Ref: TRUSD Prop, Respond audit letter	c	(83.13)
12/19/2023	25047	Cole Huber - 54641	11/2023 Ref: TRUSD MOU, Brd agenda review	c	(375.00)
45,316.00	25092	Cole Huber - 54641	12/2023 Ref: TRUSD MOU, Attend Brd mtg	c	(825.00)
2/16/2024	25113	Cole Huber - 54641	01/2024 Ref: TRUSD MOU, Attend Brd mtg	c	(875.00)
45,369.00	25160	Cole Huber - 54641	02/2024 Ref: TRUSD MOU, Attend Brd mtg	c	(2,875.00)
4/18/2024	25190	Cole Huber - 54641	03/2024 Ref: TRUSD MOU, Attend Brd mtg	c	(1,450.00)
TOTAL 253100 Legal Services					(9,385.63)

255100 Planning Services

7/27/2023	24857		Anderson Project Mgmt Solutions - 13376	Proj: Shop Renovation	c	(150.00)
45,188.00	24922		Anderson Project Mgmt Solutions - 13376	Proj: HSP Playground	c	(600.00)
TOTAL 255100 Planning Services						(750.00)

258200 Public Relations Services

45,113.00	24835		Streamline - 57252	Streamline Website 1 yr	c	(1,200.00)
TOTAL 258200 Public Relations Services						(1,200.00)

281100 Data Processing -Computer Service

2/6/2024	25103		Fast Break - 37998	3bitDefender - Computer Security	c	(108.00)
TOTAL 281100 Data Processing -Computer Service						(108.00)

281201 Hardware (Computer Items)

3/18/2024	25161		Fast Break - 37998	03/2024 - New Laptop w/software & set up	c	(1,189.25)
TOTAL 281201 Hardware (Computer Items)						(1,189.25)

281265 Application Software Maint. Lic

8/9/2023	24879		Fast Break - 37998	1 Yr Renewal - Microshoft Office 365	c	(99.99)
9/6/2023	24901	S	Central Control System - 23278	7/2023 Wireless Irrigation	c	(220.00)
				8/2023 Wireless Irrigation	c	(220.00)
				9/2023 Wireless Irrigation	c	(220.00)
10/3/2023	24953	S	Umpqua CC - 71085	Adobe Acrobat 2020 Program	c	(60.00)
10/11/2023	24955		Central Control System - 23278	10/2023 - Wireless irrigation	c	(220.00)
1/18/2024	25076	S	Central Control System - 23278	11/2023 - Wireless Irrigation	c	(220.00)
				12/2023 - Wireless Irrigation	c	(220.00)
				01/2024 - Wireless Irrigation	c	(220.00)
1/25/2024	25093		Fast Break - 37998	Renewal - 3 Domain Names	c	(75.00)
45,356.00	25135	S	Central Control System - 23278	02/2024 - Wireless Irrigation	c	(220.00)
				03/2024 - Wireless Irrigation	c	(220.00)
4/3/2024	25187	S	Umpqua CC - 71085	03/2024 - Adobe software	c	(120.00)
TOTAL 281265 Application Software Maint. Lic						(2,334.99)

283102 Mileage

7/27/2023	24860	Kim Cook - 919996	7/26/2023- Mileage Reimb	c	(14.51)
8/22/2023	24895	Lisa Gonzalez - 932917	7/2023 - Mileage Reimb	c	(10.81)
9/6/2023	24907	Kim Cook - 919996	8/23/2023- Mileage Reimb	c	(14.51)
9/25/2023	24933	Kim Cook - 919996	9/20/2023- Mileage Reimb	c	(14.51)
10/3/2023	24944	Lisa Gonzalez - 932917	9/2023 - Mileage Reimb	c	(6.55)
10/24/2023	24974	Lisa Gonzalez - 932917	10/17/2023 - Mileage Reimb	c	(3.28)
11/6/2023	24985	Kim Cook - 919996	10/25/2023- Mileage Reimb	c	(14.51)
11/21/2023	25007	Kim Cook - 919996	11/2023- Mileage Reimb	c	(30.26)
1/5/2024	25063	Kim Cook - 919996	12/2023- Mileage Reimb	c	(15.26)
2/6/2024	25104	Kim Cook - 919996	01/2024 - Mileage	c	(14.82)
45,376.00	25169	Kim Cook - 919996	02/2024 - Mileage	c	(15.07)
4/3/2024	25179	Denis Nishihara - 920246	03/2024 - Mileage	c	(14.75)
TOTAL 283102 Mileage					(168.84)

285200 Recreation Supplies

1/18/2024	25079	S	Game Time - 1920	Playground Safety Sign	c	(209.98)
				a/o Tax accrual	c	(2.72)
TOTAL 285200 Recreation Supplies					(212.70)	

289800 Other Operating Exp - Supplies

7/6/2023	24830	S	Pet Waste Eliminator - 69321	Pet waste bags	c	(341.69)
				Tax Accrual S/H	c	(3.10)
1/5/2024	25071	S	Umpqua CC - 71085	Prop 68 Signs	c	(56.69)
2/7/2024	JV		# 111135010	Re-allocate to 339D 420200 from 339A 289800 (Prop 68 Proje	c	56.69
TOTAL 289800 Other Operating Exp - Supplies					(344.79)	

289900 Other Oper Exp Fire Extingusher

12/19/2023	25053		Jorgenson Co - 48104	2023 Yrly Fire Exten. Inspection @ HSP	c	(192.39)
TOTAL 289900 Other Oper Exp Fire Extingusher					(192.39)	

291300 Auditor Controller Services

45,245.00	24999		Larry Bain, CPA - 26727	FY 22/23 - Audit	c	(6,500.00)
TOTAL 291300 Auditor Controller Services					(6,500.00)	

291500 Compass Costs

8/28/2023	EFT	S	Compass License Fee	FY 23/24 -Compass VPN Connection	c	(396.00)
				FY 23/24 - Compass License Fee	c	(699.83)
TOTAL 291500 Compass Costs						(1,095.83)

291700 Alarm Services

7/6/2023	24826		Crime Alert Security - 41852	7/2023- 9/30/2022 Alarm System Office & Shop	c	(240.00)
45,113.00	24834		Sacramento Control Systems - 1112	7/2023 - 9/30/2023 - AES Fire Monitoring	c	(246.13)
45,125.00	24846	S	Crime Alert Security - 41852	6/1 - 8/31/2023 - Alarm system Bldings	c	(135.00)
				6/1 - 8/31/2023 - Alarm System Cameras	c	(525.00)
8/4/2023	24868	S	Crime Alert Security - 41852	9/1 - 11/30/2023 - Alarm system Bldings	c	(135.00)
				9/1 - 11/30/2023 - Alarm System Cameras	c	(525.00)
9/6/2023	24903		Crime Alert Security - 41852	10/2023- 12/31/2023 Alarm System Office & Shop	c	(240.00)
10/3/2023	24949		Sacramento Control Systems - 1112	10/2023 - 12/31/2023 - AES Fire Monitoring	c	(246.13)
12/5/2023	25017	S	Crime Alert Security - 41852	12/1 - 2/29/2024 - Alarm system Bldings	c	(135.00)
				12/1 - 2/29/2024 - Alarm System Cameras	c	(525.00)
1/5/2024	25068		Sacramento Control Systems - 1112	1/2024 - 3/31/2024 - AES Fire Monitoring (new rate)	c	(252.13)
2/6/2024	25101	S	Crime Alert Security - 41852	3/1 - 5/31/2024 - Alarm system Bldings	c	(135.00)
				3/1 - 5/31/2024 - Alarm System Cameras	c	(525.00)
2/16/2024	25115		Crime Alert Security - 41852	01/01/202- 03/31/2024 Alarm System Office & Shop	c	(240.00)
4/3/2024	25185		Sacramento Control Systems - 1112	4/1/2024 - 6/30/2024 - AES Fire Monitoring	c	(252.13)
TOTAL 291700 Alarm Services						(4,356.52)

298700 Telephone Services

7/6/2023	24828		Fast Break - 37998	6/2023 Phone service	c	(195.00)
7/12/2023	24840		Comcast - 12322	7/2023 - Billing-Phone/HSI	c	(145.06)
45,142.00	24869		Fast Break - 37998	7/2023 Phone service	c	(195.00)
8/14/2023	24884		Comcast - 12322	8/2023 - Billing-Phone/HSI	c	(145.60)
9/6/2023	24904		Fast Break - 37998	8/2023 Phone service	c	(195.00)
9/12/2023	24920		Comcast - 12322	9/2023 - Billing-Phone/HSI	c	(145.60)
10/3/2023	24941		Fast Break - 37998	9/2023 Phone service	c	(195.00)
10/11/2023	24957		Comcast - 12322	10/2023 - Billing-Phone/HSI	c	(146.24)
11/6/2023	24984		Fast Break - 37998	10/2023 Phone service	c	(195.00)
45,245.00	24996		Comcast - 12322	11/2023 - Billing-Phone/HSI	c	(146.24)
12/5/2023	25019		Fast Break - 37998	11/2023 Phone service	c	(195.00)

45,279.00	25048	Comcast - 12322	12/2023 - Billing-Phone/HSI	c	(146.24)
1/5/2024	25059	Fast Break - 37998	12/2023 Phone service	c	(195.00)
45,309.00	25078	Comcast - 12322	01/2024 - Billing-Phone/HSI	c	(149.62)
2/6/2024	25102	Fast Break - 37998	01//2024 Phone service	c	(195.00)
2/16/2024	25114	Comcast - 12322	02/2024 - Billing-Phone/HSI	c	(149.62)
3/5/2024	25139	Fast Break - 37998	02/2024 Phone Service	c	(195.00)
45,369.00	25159	Comcast - 12322	03/2024 - Billing-Phone/HSI	c	(160.73)
4/3/2024	25181	Fast Break - 37998	03//2024 Phone service	c	(195.00)
4/18/2024	25191	Comcast - 12322	03/2024 - Billing-Phone/HSI	c	(160.46)
TOTAL 298700 Telephone Services					(3,445.41)

298701 Cell Phones

7/6/2023	24827	Fast Break - 37998	1 year - email exchange + Board Mbrs	c	(660.00)
45,134.00	24863	S T-Mobile - 32685	7/2023 - District Cell Phone	c	(30.54)
			GM phone (purchase pmt)	c	(33.34)
45,175.00	24915	S T-Mobile - 32685	8/2023 - District Cell Phone	c	(30.54)
			GM phone (final purchase pmt)	c	(33.18)
10/3/2023	24952	T-Mobile - 32685	9/2023 District Cell phone	c	(30.54)
11/6/2023	24992	T-Mobile - 32685	10/2023 District Cell phone	c	(30.55)
12/5/2023	25029	T-Mobile - 32685	11/2023 District Cell phone	c	(30.55)
1/5/2024	25069	T-Mobile - 32685	12/2023 District Cell phone	c	(30.55)
45,328.00	25110	T-Mobile - 32685	1/2024 District Cell phone	c	(30.55)
3/5/2024	25149	T-Mobile - 32685	02/2024 District Cell phone	c	(30.55)
4/3/2024	25186	T-Mobile - 32685	03/2024 District Cell phone	c	(30.55)
4/25/2024	25205	T-Mobile - 32685	04/2024 District Cell phone	c	(29.06)
TOTAL 298701 Cell Phones					(1,030.50)

299909 Expenditure Reimb. (Ins Claims)

45,356.00	25144	Raul's Tree Care - 69419	HSP - Oak tree removal near play ADA swing	c	(14,750.00)
3/5/2024	25145	Raul's Tree Care - 69419	ACP- Tree removal, chip brush, storm clean up	c	(7,500.00)
TOTAL 299909 Expenditure Reimb. (Ins Claims)					(22,250.00)

321000 Interest Expense

7/6/2023	24837	S	Umpqua Bank - 52152	7/2023 - Side Fund Interest	c	(539.82)
7/25/2023	24856	S	Umpqua Bank - 52152	8/2023 - Side Fund Interest	c	(530.53)
8/22/2023	24897	S	Umpqua Bank - 52152	9/2023 - Side Fund Interest	c	(511.63)
9/25/2023	24934	S	Umpqua Bank - 52152	10/2023 - Side Fund Interest	c	(502.65)
45,223.00	24977	S	Umpqua Bank - 52152	11/2023 - Side Fund Interest	c	(484.67)
12/5/2023	25031	S	Umpqua Bank - 52152	12/2023 - Side Fund Interest	c	(474.76)
1/5/2024	25070	S	Umpqua Bank - 52152	1/2024- Side Fund Interest	c	(465.47)
1/25/2024	25095	S	Umpqua Bank - 52152	2/2024- Side Fund Interest	c	(465.10)
2/22/2024	25130	S	Umpqua Bank - 52152	3/2024- Side Fund Interest	c	(464.75)
45,376.00	25171	S	Umpqua Bank - 52152	4/2024- Side Fund Interest	c	(455.10)
TOTAL 321000 Interest Expense						(4,894.48)

323000 Lease Oblig Retirement Side Fund

7/6/2023	24837	S	Umpqua Bank - 52152	7/2023 - Side Fund Principal	c	(2,600.00)
7/25/2023	24856	S	Umpqua Bank - 52152	8/2023 - Side Fund Principal	c	(2,600.00)
8/22/2023	24897	S	Umpqua Bank - 52152	9/2023 - Side Fund Principal	c	(2,600.00)
9/25/2023	24934	S	Umpqua Bank - 52152	10/2023 - Side Fund Principal	c	(2,600.00)
10/24/2023	24977	S	Umpqua Bank - 52152	11/2023 - Side Fund Principal	c	(2,600.00)
12/5/2023	25031	S	Umpqua Bank - 52152	12/2023 - Side Fund Principal	c	(2,600.00)
1/5/2024	25070	S	Umpqua Bank - 52152	1/2024- Side Fund Principal	c	(2,700.00)
1/25/2024	25095	S	Umpqua Bank - 52152	2/2024 - Side Fund Principal	c	(2,700.00)
2/22/2024	25130	S	Umpqua Bank - 52152	3/2024 - Side Fund Principal	c	(2,700.00)
3/25/2024	25171	S	Umpqua Bank - 52152	4/2024 - Side Fund Principal	c	(2,700.00)
TOTAL 323000 Lease Oblig Retirement Side Fund						(26,400.00)

345000 Taxes, Licenses & Assessments

10/11/2023	24961		Sacramento County - Tax Collectors Office - 472 HSP - CSA1 Lights		c	(655.74)
10/11/2023	24962		Sacramento County - Tax Collectors Office - 472 ACP - CSA1 Lights		c	(47.90)
TOTAL 345000 Taxes, Licenses & Assessments						(703.64)

420100 Building

7/18/2023	24847		Green Energy Products - 67286	HSP Lighting Retrofit (SMUD Program)	c	(23,922.81)
8/4/2023	24870		JM Environmental - 635473	HSP Shop Reno Proj - Asbestos Removal	c	(11,790.00)
9/6/2023	24911		Restoration Landscape - 71858	HSP Shop Reno Proj - Shore up blding	c	(780.00)
10/3/2023	24940		Electrical Service Company - 75974	HSP - Shop Electrical Wiring	c	(3,224.00)
12/5/2023	25020		First Serve Productions - 61682	HSP - Prepwork Pickleball Conversion	c	(5,000.00)
TOTAL 420100 Building						(44,716.81)

420200 Structures (Projects @ ACP)

4/25/2024 25204 Daily Journal - 1630

Legal Notice-ACP/RR Water Meter Install RFP c (128.40)

TOTAL 420200 Structures (Projects @ ACP) (128.40)

TOTAL EXPENSES (351,567.98)

OVERALL TOTAL (351,567.98)

-

-

-

ACRPD 2023-2024
339D Expenditures

April 2024
Period 10 of 13

FYTD Completed = 77%

CODE	CAPITAL OUTLAY	2023-24 Budget	April	Expended To Date	Balance	Percent Expended
42420100	Buildings New ADA Features @ HSP			-	-	#DIV/0!
42420110	Leasehold Improv. (Oakdale Park)			-	-	#DIV/0!
42420200	Structures ACP Park Improv. Proj			-	-	#DIV/0!
	Structures ACP Park Improv. Restroom	149,949.00		146,326.76	3,622.24	98%
	Structures HSP Play Ground Equip	250,000.00	17,284.20	17,345.73	232,654.27	7%
	Structures HSP Pickleball Proj	50,000.00		45,888.00	4,112.00	92%
43430300	Equipment-SD Non-Recon - New Play Equip			-	-	#DIV/0!
45450300	Infr--SD-Non-Recon - ACP Pedi Bridge Proj			-	-	#DIV/0!
46460300	Other Intangible Asset-Spec Dist - HSP Comm. Ctr Impro.			-	-	#DIV/0!
46461300	Intangibles - ???			-	-	#DIV/0!
				-	-	#DIV/0!
TOTALS:		449,949.00	\$ 17,284.20	\$ 209,560.49	\$ 240,388.51	47%

ACRPD 2023-2024
339D Revenue

April 2024
Period 10 of 13

FYTD Completed = 77%

Account		2023-24 Budget	April	Received To Date	Unrealized	Percent Received
94941000	Interest Income		2,976.00	4,865.00	(4,865.00)	#DIV/0!
				-	-	#DIV/0!
95952900	In Lieu Fees Transfer			-	-	#DIV/0!
				-	-	#DIV/0!
95956300	State-Federal Grants(Jo Smith Pedi Bridge Proj)			-	-	#DIV/0!
"	State-Federal Grants (Dist Proj/Per Capita Funds)	128,408.00		-	128,408.00	0%
"				-	-	#DIV/0!
"				-	-	#DIV/0!
				-	-	#DIV/0!
95956900	Other Funds - Local (Derived from 339I)			-	-	#DIV/0!
"	*Jo Smith Pedi Bridge Proj			-	-	#DIV/0!
"	*ACP-Park Improvements (Restroom)			-	-	#DIV/0!
"	*HSP Community Ctr Improvements			-	-	#DIV/0!
"	*HSP ADA Improvements			-	-	#DIV/0!
	*HSP Pickle Ball	50,000.00		50,000.00	-	100%
	*HSP New Playground Equip	250,000.00		250,000.00	-	100%
				-	-	#DIV/0!
95956910	State Match UMPQUA Bank Line of Credit			-	-	#DIV/0!
	*Jo Smith Pedi Bridge Proj			-	-	#DIV/0!
				-	-	#DIV/0!
				-	-	#DIV/0!
				-	-	#DIV/0!
5506614	Investment Earns			-	-	#DIV/0!

Total Other Revenue \$ 428,408.00 \$ 2,976.00 \$ 304,865.00 \$ 123,543.00 71%

	Beginning Fund Balance Available \$XXXXX			-	\$ -	0%
	Fund Balance Decreased by	21,541.00			\$ 21,541.00	

TOTALS: 449,949.00 2,976.00 304,865.00 145,084.00

Register Expense Report
Period 10
 Account

FY 2023/2024
4/1/2024 Through 4/30/2024
339D
April Report

**Not
Clrd**

Date	Num	Description	Memo	Category	Clrd	Amount
4/24/2024	223	Restoration Landscape - 71858	Installation of playground curbing @ HSP	420100 Building	c	-17,284.20
				TOTAL 4/1/2024 - 4/30/2024		-17,284.20
				BALANCE 4/30/2024		123,039.31
				TOTAL INFLOWS		0
				TOTAL OUTFLOWS		-17,284.20
				NET TOTAL		-17,284.20

Period 1 thru 10						
Date	Num	Description	Memo	Clr	Amount	
INCOME						
941000 Interest						
1/1/2024	Interest		FY 2023/24 2nd Qrt Interest	c	1,889.00	
4/1/2024	Interest		FY23/24 4th Qtr Interest	c	2,976.00	
					TOTAL 941000 Interest	4,865.00
956900 Other Funds - Local (GRANTS)						
10/24/2023	JV	# 111045836	Transfer from 339I - HSP Playground	c	250,000.00	
45,223.00	JV	# 111045836	Transfer from 339I - HSP Convert Tennis to Pickleball Courts	c	50,000.00	
					TOTAL 956900 Other Funds - Local (GRANTS)	300,000.00
					TOTAL INCOME	304,865.00
EXPENSES						
420100 Building						
4/24/2024	223	Restoration Landscape - 71858	Installation of playground curbing @ HSP	c	(17,284.20)	
					TOTAL 420100 Building	(17,284.20)
420200 Structures (Projects @ ACP)						
10/3/2023	215	Staples Construction - 52639	Proj104685.00-ACP RR (Prop 68 Funding)	c	(46,029.47)	
45,223.00	216	SMUD - 39769	ACP RR Proj (339I Funds) De-energize power lines	c	(7,723.90)	
11/6/2023	217	Staples Construction - 52639	Proj104685.00-ACP RR (Prop 68 Funding)	c	(51,306.31)	
45,265.00	218	First Serve Productions - 61682	HSP - Pickleball Court (339I Funds)	c	(45,888.00)	
12/5/2023	219	J&J Locksmith - 1833	ACP New RR Locks (339I Funds)	c	(129.00)	
12/5/2023	220	Public Restroom Company - 429070	ACP RR Project (339I Funds)	c	(20,018.00)	
12/19/2023	221	Staples Construction - 52639	Proj104685.00-ACP RR (Prop 68 Funding)	c	(21,063.39)	
2/6/2024	222	Daily Journal - 1630	Legal Notice-HSP Playground Curb	c	(61.53)	
2/7/2024	JV	# 111135010	Re-allocate to 339D 420200 from 339A 289800 (Prop 68 Proj	c	(56.69)	
					TOTAL 420200 Structures (Projects @ ACP)	(192,276.29)
					TOTAL EXPENSES	(209,560.49)
					OVERALL TOTAL	95,304.51

**Arcade Creek Recreation and Park District
2023 - 2024 Monthly Revenue Reports**

April-24

Period 10

339B - Grant Trust

<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
\$ -	\$ -	\$ -	\$ -

088H - Park Dedication

<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
\$ 6,917.66	\$ -	\$ 95.00	\$ 7,012.66

339C - ADA Funds

<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
\$ 1,438.59	\$ 65.00	\$ 17.00	\$ 1,390.59

339I - Park Impact Fee's

<u>Beginning Balance</u>	<u>Debits</u>	<u>Credits</u>	<u>Ending Balance</u>
\$ 107,420.84	\$ 4,294.10	\$ 2,138.00	\$ 105,264.74

10/24/2023 Transferred \$250,000.00 to 339D HSP Playground

10/24/2023 Transferred \$50,000.00 to 339D HSP Tennis Court Conversion to Pickleball Courts

**Arcade Creek Recreation Park District
Monthly Payroll Report**

Start of Pay Period	April 1, 2024	April 16, 2024
End of Pay Period	April 15, 2024	April 30, 2024
Payroll Issued:	April 30, 2024	May 15, 2024

Administration Division	9442.23	33392.08 *	42,834.31
Board Members = 5	0.00	250.00	250.00
Parks Division	3773.48	4312.28	8,085.76
PT Maint	0	0.00	-
Recreation Division			
Monitors, etc	532.00	624.00	1,156.00
Misc - Staff	0.00	0.00	-
Rec. Staff (Other)	0.00	0.00	-
\$	13,747.71	\$ 38,578.36	\$ 52,326.07
Employer Paid Taxes <i>(FICA, Medicare, SUI)</i>	1,060.20	Unavailable	

**This amount includes final payout amounts for Office Manager and General Manager.*

Rental & Misc. Revenue Report

April

2024

94942900 - SOCIAL/EVENT BUILDING / GPA / SPORT FIELD RENTALS

Rental Date	Renter	Location	Amount
4/2/2024	Tara Scott	Rental Deposit Refund	-120.00

Totals \$ (120.00) **A**

94942900 - LONG TERM STUDIO/ FIELD SPACE RENTAL

Rental Date(s)	Renter	Location	Amount
Apr-24	Albree Dog Classes	HSP	240.00
Apr-24	Albree Dog Classes	HSP	180.00

Totals \$ 420.00 **B**

94942900 - CELL TOWER REVENUE

Apr-24	Site ID 810224 HSP- 810224 = 2,260.42 and 810213 ACP-810213 = \$2,350.00	4,610.42
--------	---	----------

Totals \$ 4,610.42 **C**

97979000 - MISC. OTHER REVENUES

GSRMA Dividend 2023 - April 15, 2024	234.28

Totals \$ 234.28 **D**

\$ (120.00)	A
\$ 420.00	B
\$ 4,610.42	C
\$ 234.28	D
\$ 5,144.70	Total

Arcade Creek Recreation and Park District

MEETING DATE: May 16, 2024

**AGENDA ITEM: 7h Consent Agenda
Correspondence Period 10**

- LAFCo Final Budget FY2024-25
- LAFCo Final Budget Resolution
- Email: Supervisor Rich Desmond
 - Example of outreach for Community Meetings - Staff in process to plan hosting meeting.
 - Memorial Day Stay Safe Reminder
 - Memorial Day Events
 - Sacramento County Fair
- County of Sacramento Update regarding new property tax system.

Denis Nishihara

From: Henriquez. Jose <henriquezj@saccounty.gov>
Sent: Tuesday, May 07, 2024 1:22 PM
To: Henriquez. Jose
Subject: Transmittal of the LAFCo Proposed Budget
Attachments: FY2024-25 Final Budget Distribution Packet.pdf

Follow Up Flag: Follow up
Flag Status: Flagged

Good afternoon,

Per Government Code Section 56381, I am transmitting the LAFCo Final Budget for FY 2024-25. The Final budget was adopted on April 3, 2024. I will contact you again once each individual agency's contribution has been calculated.

Thank you, and please let me know if you have any questions.

José

José C. Henríquez
Executive Officer
henriquezj@saclafco.org



Sacramento Local Agency Formation Commission

1112 I Street, Suite 100
Sacramento, CA 95814
(916) 874-2937 / FAX (916) 854-9099



MEMO

DATE: May 7, 2024

TO: Funding Agencies

FROM: José C. Henríquez, Executive Officer
Sacramento Local Agency Formation Commission

SUBJECT: LAFCo Budget for Fiscal Year 2024-25

On April 3, 2024, the Commission approved the Final LAFCo Budget for Fiscal Year 2024-25, a copy of which is enclosed with this letter and sent to your agency in accordance with Government Code §56381(a). Under State Law, LAFCO is partially funded by three categories of agencies, the County, cities and special districts, with each category contributing a third.

Your agency's share of that contribution is calculated in accordance with the provisions of Government Code §56381(b). Although the contributions have been calculated, they have not yet been cross-checked by the County Department of Finance. A notice will go out after July 1, 2024 with the verified contribution amount. While a final amount for your agency has not yet been determined, to assist you with your budget estimates, the overall agency contributions increased by 5% from the current year. In addition, a preliminary estimate can be provided by contacting me at henriquezj@saclafco.org or by calling the LAFCo office.

Please contact me at 916-874-2937, if you have any questions or concerns.

Thank you.

Enclosures: LAFCo Resolution LAFC 2024-05
Final LAFCo Budget FY2024-25

Commissioners

Sue Frost, Rich Desmond, County Members ■ *Patrick Hume, Alternate*
Iva Walton, Lisa Kaplan, City Members ■ *Jay Vandenburg, Katie Valenzuela, Alternates*
Chris Little, Public Member ■ *Timothy Murphy, Alternate*
Lindsey Carter, Gay Jones, Special District Members ■ *Charlea Moore, Alternate*

Staff

José C. Henríquez, Executive Officer ■ *Desirae Fox, Kristi Grabow, Policy Analysts*
Nancy Miller, DeeAnne Gillick, Commission Counsel



RESOLUTION NO. LAFc 2024-05

THE SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

ADOPTION OF FINAL BUDGET FISCAL YEAR 2024-25

WHEREAS, Government Code §56381 specifies that, following a noticed public hearing, the Sacramento Local Agency Formation Commission shall adopt annually a proposed budget by May 1, 2023 and a final budget by June 15, 2023; and

WHEREAS, on March 6, 2024, following a noticed public hearing, the Commission considered its budget priorities, a work plan and a draft proposed budget to fulfill the purposes and programs of the Cortese-Knox-Hertzberg Act of 2000, commencing with Government Code §56000 et seq.; and

WHEREAS, the proposed budget was adopted on March 6, 2024, and transmitted to all parties specified in Government Code §56381(a); and

WHEREAS, a hearing was set for April 3, 2024 for the Commission to receive comment from the agencies and the public on the proposed budget; and

WHEREAS, the Executive Officer has given notice of hearing in the form and manner specified in law for the adoption of the final budget; and

WHEREAS, on April 3, 2024, at the time and place specified in the Notice, the Commission heard, discussed and considered all oral and written testimony submitted on the budget, including but not limited to, the approved budget priorities and work plan for Fiscal Year 2024-25, the Executive Officer's report and recommendation and any proposed additions and deletions amending the Final Budget; and

WHEREAS, the FY 2024-25 Budget is subject to any salary and benefit changes made by the County Board of Supervisors during its budget deliberations affecting LAFCo contracts with County staff. These positions are subject to salary and benefits which are approved by the respective agencies; and

WHEREAS, that means of financing the expenditures program will be by monies derived from Revenue, Fund Balance Available, and Contributions from Affected Agencies in the amount of \$1,126,720; and

WHEREAS, in accordance with Government Code Section 56381, the Final Budget for Fiscal Year 2024-25 is hereby adopted in accordance to the following:

(1)	Salary and Employee Benefits (Employee Expense)	\$9,000
(2)	Services and Supplies (Operating Costs)	\$1,073,917 ¹
(3)	Other Charges	\$0
(4)	Fixed Assets	
	(A) Land	\$0
	(B) Structures and Improvements	\$0
	(C) Equipment	\$0
(5)	Expenditure Transfers	\$0
(6)	Contingency	\$43,803
(7)	Provision for Reserve Increases	\$0
	Total Budget Requirements	\$1,126,720
	Total Funding	\$1, 126,720

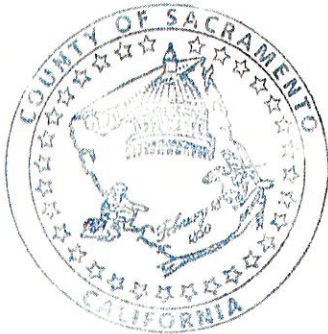
NOW THEREFORE, IT IS HEREBY RESOLVED AND ORDERED by the Sacramento Local Agency Formation Commission that the Final Budget for Fiscal Year 2024-25 as shown in Exhibit A, attached hereto and incorporated herein, be and is hereby adopted.

¹ Includes reimbursement to the County of Sacramento for Salary and Benefits for the Executive Officer and two Policy Analysts

BE IT FURTHER RESOLVED that Resolution No. LAFC 2024-05 was adopted by the SACRAMENTO LOCAL AGENCY FORMATION COMMISSION, on the 3rd day of April 2024, by the following vote, to wit:

	Motion	2nd	Aye	No	Absent	Abstain
Lindsey Carter	✓		✓			
Rich Desmond			✓			
Sue Frost			✓			
Gay Jones			✓			
Lisa Kaplan						
Chris Little		✓	✓			X
Iva Walton			✓			

Commission Vote Tally Aye 6 No 0 Absent 1 Abstain 0
 Passed Yes ✓ No



By: [Signature]
 Rich Desmond, Chair
 SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

FILED
 BOARD OF DIRECTORS
 APR 03 2024
 By: [Signature]
 Clerk of the Board

ATTEST: [Signature]
 Lorice Washington, Commission Clerk
 SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

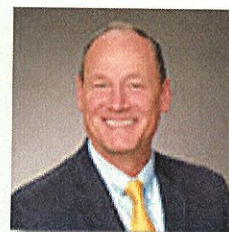
In accordance with Section 25103 of the Government Code of the State of California a copy of the document has been delivered to the Chair on
 By: [Signature]
 Deputy Clerk, Board of Directors

Category	Fund	2023-24	2024-25
Regular employee	10111000	628,300	635,882
Committee member	10112400	8,000	8,000
OASDHI	10122000	1,000	1,000
10 - Salaries and employee		637,300	644,882
Advertising	20200500	1,000	2,600
Books/Subscriptions	20202200	1,000	500
Bus/Conferences	20202900	11,000	10,000
Education/Training	20203500	-	
Employee transportation	20203900	440	440
Insurance Premium	20205200	9,000	9,000
Membership dues	20206100	25,000	25,000
Office supplies	20207600	8,000	8,000
Postal services	20208100	-	600
Cellphone/Pager	20222700	900	900
Rent/Lease equipment	20227500	10,000	9,000
Accounting services	20250500	-	
Legal services	20253100	112,000	108,000
Other professional services	20259100	119,700	161,174
Dtech labor	20271100	18,000	18,000
WAN charges	20271600	6,000	7,000
CW IT services	20281000	1,500	1,500
DTECH Fee	20281100	800	800
Printing services	20292100	500	500
Messenger svcs	20292300	5,456	5,456
GS Store chgs	20292600	-	
GS equipment rental	20292800	-	
Public works svcs	20293400	-	
Lease prop - ACP	20294300	65,000	66,000
GS Parking Charges	20296200		158
Telecom - ACP	20298700	-	
Tele svc cell	20298701	-	355
Circuit charges	20298702	400	400
Land line charges	20298703	3,000	2,500
GS other department svcs	20299000	-	152
Transportation funds	20299500	-	
20 - Services and supplies		398,696	438,035
Contingency	79790100	39,870	43,803
79 - Appropriation for con		39,870	43,803
Expenditure accounts		1,075,866	1,126,720

Category	Fund	2023-24	2024-25
Interest income	94941000	(5,000)	(5,000)
Contributions	94941100	(769,657)	(808,140)
94 - Revenue from use of m		(774,657)	(813,140)
SVC fees other	96969900		
96 - Charges for services			
Misc other	97979000	(195,000)	(195,000)
Settlement agreement	97979032		
97 - misc revenue		(195,000)	(195,000)
revenue accounts		(969,657)	(1,008,140)
Total		106,209	118,580

From: Sacramento County CA <saccounty@gv.lists.saccounty.gov>
Sent: Thursday, May 02, 2024 3:26 PM
To: Kim Cook
Subject: Supervisor Rich Desmond: May 2024

**SUPERVISOR RICH DESMOND
NEWS BULLETIN
Sacramento County Board of Supervisors, District 3**



May 2024

Volume 4, Issue 5

IN THIS ISSUE:

- **DOT COMMUNITY MEETINGS**
- **CAPITAL REGION SMALL BUSINESS WEEK**
- **BIG DAY OF GIVING MAY 2, 2024**
- **NAMI WALKS**
- **2024 BIG DAY OF SERVICE**
- **MAY IS BIKE MONTH**
- **INTERNET CRIMES AGAINST CHILDREN**
- **CALLING ALL INFLUENTIAL LISTENERS!**
- **MEMORIAL DAY EVENTS**
- **FAMILY FUN AT THE SACRAMENTO COUNTY FAIR**
- **ALCOHOL BAN KEEPS PARKWAY**

DOT COMMUNITY MEETINGS

Please join me at one of the remaining community meetings where we will discuss transportation and our roadways. I have invited Ron Vicari, Director of the Sacramento County Department of Transportation, and Lupe Rodriguez, Chief of Transportation, Division of Operations and Maintenance to provide an update on the condition of our roadways and what the County is doing to address it. Please see below for dates and locations.

Carmichael Community Meeting

- DATE: Wednesday, May 8, 2024
- TIME: 5:30 PM - 6:30 PM
- LOCATION: Carmichael Park Clubhouse, 5750 Grant Ave, Carmichael, CA 95608

Fair Oaks Community Meeting

- DATE: Thursday, May 9, 2024
- TIME: 8:30 AM - 9:30 AM
- LOCATION: Fair Oaks Water District, 10326 Fair Oaks Blvd, Fair Oaks, CA 95628

Foothill Farms Community Meeting

- DATE: Wednesday, May 15, 2024
- TIME: 8:30 AM - 9:30 AM
- LOCATION: Liberty Towers Youth Center, 5229 Elkhorn Blvd, Sacramento, CA 95842

If you have any questions about these meetings, please email richdesmond@saccounty.gov or call (916) 874-5471.

**FAMILY-FRIENDLY
DURING
MEMORIAL DAY
HOLIDAY
WEEKEND**

- **WHAT ARE YOUR KIDS DOING THIS SPRING AND SUMMER?**

Supervisor Rich Desmond
Third District
Sacramento County
Board of Supervisors
700 H Street, Suite 2450
Sacramento, CA 95814
richdesmond@saccounty.gov

PHONE: (916) 874-5471
FAX: (916) 874-7593

[Follow Us on Facebook](#)



COMMUNITY MEETINGS TRANSPORTATION & OUR ROADWAYS



GUEST SPEAKER: RON VICARI, DIRECTOR OF THE SACRAMENTO COUNTY DEPARTMENT OF TRANSPORTATION & LUPE RODRIGUEZ, CHIEF OF TRANSPORTATION, DIVISION OF OPERATIONS AND MAINTENANCE

DATE	TIME	LOCATION
WEDNESDAY, MAY 8, 2024	5:30 PM - 6:30 PM	CARMICHAEL PARK CLUBHOUSE 5750 GRANT AVE CARMICHAEL, CA 95608
THURSDAY, MAY 9, 2024	8:30 AM - 9:30 AM	FAIR OAKS WATER DISTRICT 10326 FAIR OAKS BLVD FAIR OAKS, CA 95628
WEDNESDAY, MAY 15, 2024	8:30 AM - 9:30 AM	LIBERTY TOWERS YOUTH CENTER 5229 ELKHORN BLVD SACRAMENTO, CA 95842

QUESTIONS? EMAIL RICHDESMOND@SACCOUNTY.GOV OR CALL (916) 874-5471

CAPITAL REGION SMALL BUSINESS WEEK

Capital Region Small Business Week brings together entrepreneurs, seasoned business owners, and business experts from public and private entities from across the Greater Sacramento area to celebrate our region's entrepreneurial spirit.

With events spanning multiple days and multiple locations throughout the Sacramento area, you can build your professional network, get expert advice on the trickiest business topics, and share your success with your fellow small business leaders.



ALCOHOL BAN KEEPS PARKWAY FAMILY-FRIENDLY DURING MEMORIAL DAY HOLIDAY WEEKEND

If you are planning to enjoy the American River Parkway over the Memorial Day holiday weekend, there will be a complete ban on alcohol consumption and possession both on land and in the water between Hazel and Watt avenues (an exception exists for Ancil Hoffman Golf Course).

Several years ago, there were major problems along the American River due to excessive alcohol consumption. This resulted in fights, public nudity, profanity, and littering, and drove many families away.

In addition to Memorial Day weekend, the alcohol restriction also applies on the weekends of Independence Day and Labor Day. In addition, the Board of Supervisors delegated authority to the Director of Regional Parks, in consultation with the County Executive, to prohibit alcohol in the Parkway on any additional days between Memorial Day and Labor Day when such a ban is needed to maintain order when excessive alcohol consumption is encouraged by social media.

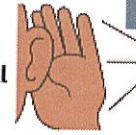


MAY 23, 2024 • 10am-2pm

LIBERTY TOWERS | 5132 ELKHORN BLVD | SAC, CA

WHO ARE INFLUENTIAL LISTENERS?

Influential Listeners are people who's professional decisions affect the personal lives of young people in our community.



Influential Listeners joining Us:



MAKE A POSITIVE IMPACT!

Join our team of Influential Listeners as we hear solutions from 100+ Student Voices about ways can address mental health, substance misuse, and violence.

CONTACT US

Email: Paris@impactsac.org **Phone:** 916-900-6707

Register Online www.impactsac.org

MEMORIAL DAY EVENTS

Join me in a moving tribute to veterans at the **Fair Oaks Cemetery District**. The Fair Oaks Cemetery District will host its **25th annual Memorial Day Ceremony**. The event will kick off with a parade, followed by presentations given by local dignitaries and special guests. All are welcome to attend!

- When: Saturday, May 25, from 10 a.m. to noon
- Where: 7780 Olive St., Fair Oaks, CA 95628

“VAC” Veterans Affiliated Council’s Memorial Day ceremonies. These annual events serve as a poignant tribute to the brave men and women who have served and sacrificed for our country. They provide an opportunity for our community to come together in gratitude and reflection, and to express our heartfelt appreciation for the freedoms we enjoy today.

“VAC” Veterans Affiliated Council’s 77th Annual Memorial Day Ceremony

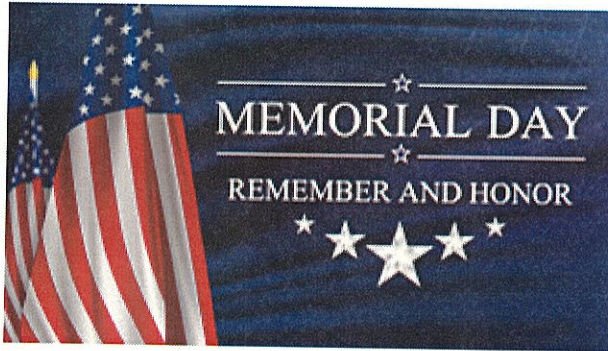
- When: Saturday May 25, from 11 am – 12 pm
- Where: [Sacramento Historical Cemetery](#) 1000 Broadway, Sacramento, CA 95818

“Walk with Me” Flag planning with Boy Scouts and National Guard - Flag Planting and Pinning Ceremony

- When: Friday, May 24 from 3:30pm -6 pm
- Where: Sacramento Historical Cemetery 1000 Broadway, Sacramento, CA 95818

“City of Sacramento and VAC Ceremony”

- When: Monday, May 27 Monday from 10 am – 12 pm
- Where: Sacramento Memorial Auditorium 1515 J St, Sacramento, CA 95814



FAMILY FUN AT THE SACRAMENTO COUNTY FAIR

The 2024 Sacramento County Fair is dedicated to the education of our community and its youth in agriculture, business, and technology. This family event strives to educate the community in a fun and safe way. The Fair will take place from **May 23 to 27, 2024**.

General admission is \$12 for adults, \$10 for youth 12-17, and no charge for kids under 12.

For more information about hours, general admission, entertainment, and tickets for the special entertainment visit the [Sacramento County Fair](#) website.

Department of Finance

Chad Rinde
Director



County of Sacramento

Divisions

Auditor-Controller
Consolidated Utilities Billing &
Service
Investments
Revenue Recovery
Tax Collection & Licensing
Treasury

May 2, 2024

Re: New Property Tax System – Implementation Update

Cities and Special Districts,

Background

The County of Sacramento (“County”) launched a project to replace the County’s antiquated property tax system starting in 2022. The goals of the project are to replace an existing system that is over 40 years old, utilizing outdated technology and replace it with a system using current technology standards. Further the new property tax system (“TaxSys Project”) is being designed to include modern reporting capabilities, automation features, overall decrease in existing support challenges, and to safeguard the administration of the property tax which is a vital revenue source throughout the County of Sacramento. The County currently collects approximately \$2.8 billion in Property Tax and Assessments annually.

Current Status

The development and implementation of the TaxSys Project is well underway with 6 of 16 milestones and 2 of 6 data verifications currently completed as of March 2024. The project is targeting a September 2025 go-live date where the new system will be used to perform the Secured Tax Bill issuance and the collection for the 2025-26 tax roll.

The overall project budget was established at \$49.0 million of which \$35.8 million is the implementation cost and the remainder represents annual maintenance through fiscal year 2027. The Project has completed 40% of the milestones while expending 25% of the project budget as of March 2024. The project is currently on track and within the approved project budget.

Cost Recovery

The County recovers property tax administration costs at the time of revenue distribution to local agencies following the December 10 and April 10 taxpayer due dates. The new Property Tax System is included in the property tax administration costs which are recovered from taxing entities (ex. Cities and Special Districts) to the extent allowed. State law (SB2557) requires these to be recovered in the subsequent year, so for example in Fiscal Year 2023-24, the actual costs are being recovered for Fiscal Year 2022-23. Given the size of the project, it may measurably increase these charges during implementation. Based on the current project schedule and milestones, contained herein is our updated projection of the overall project costs and timing for inclusion in the SB2557 Property Tax Administration Charges. Each agencies current administration cost factor is available here in the 2023-24 report here: <https://finance.saccounty.gov/AuditorController/Pages/TaxAcctRpts.aspx>

Re: New Property Tax System – Implementation Update

Fiscal Year – Costs Incurred	Estimated Project Costs	Estimated Maintenance Costs	Estimated Total Costs	Fiscal Year of Cost Recovery
2022-23	\$1,928,513	\$0	\$1,928,513	2023-24
2023-24	\$11,639,006	\$1,250,000	\$12,889,006	2024-25
2024-25	\$13,821,321	\$1,750,000	\$15,571,321	2025-26
2025-26	\$8,365,535	\$3,250,000	\$11,615,535	2026-27
2026-27	\$0	\$3,412,500	\$3,412,500	2027-28
2027-28	\$0	\$3,583,125	\$3,583,125	2028-29
Total	\$35,754,375	\$13,245,625	\$49,000,000	

Please don't hesitate to reach out if you have any questions.

Sincerely,



Chad Rinde
Director of Finance

Attachment A – January 31, 2022 Letter - Apportioned Cost Recovery for New Property Tax System

Department of Finance
Ben Lamera
Director



Auditor-Controller Division
Joyce Renison
Assistant Auditor-Controller

County of Sacramento

January 31, 2022

Re: Apportioned Cost Recovery for New Property Tax System

Cities and Special Districts,

The County of Sacramento (County) recently launched a project to replace our current property tax system. Our existing system was developed nearly 40 years ago and relies on outdated mainframe computer systems/programs. The technology is antiquated and cumbersome, and support options have grown increasingly scarce and expensive. This project will update the property tax system to current technology standards and eliminate our reliance on dwindling support options. The County expects to achieve long-term efficiencies and cost savings by making this current technology investment. Additionally, a new property tax system will provide modern reporting capabilities, automation of processes and a safeguard to the administration of this vital source of revenue for local governments throughout the County.

Replacing the property tax system requires a substantial investment by the County (currently budgeted at \$34 million). State law (specifically, Senate Bill 2557 passed in 1990, currently codified in Revenue and Taxation Code section 95.3), allows counties to apportion property tax administration costs among *all* governments receiving property tax revenue in proportion to their share of revenue. Subsequent legislation prohibited counties from charging Schools (Office of Education, school districts, community college districts, etc.), which effectively shifted the Schools' share of these cost to the counties. Since Schools receive approximately one-half of property tax revenue, the County bears roughly two-thirds of the cost (50% schools share plus 16% county share). Cities and special districts continue to bear their proportionate share of costs (approximately one-third of total costs).

How will this project affect the property tax administrative costs to cities and special districts?

The County currently recovers property tax administration costs when revenue is distributed after the December 10 and April 10 payment due dates. Currently, this cost is about 1% of the revenue received by each district. The new property tax system is a large project which is expected to substantially increase property tax administration costs to cities and special districts during an approximate 2–3 year project acquisition and implementation period. The timing of these costs are dependent on a number of factors including the final contract provisions as well as progress in achieving certain milestones. Nevertheless, we expect very little of the cost of this project in the current fiscal year 2021-22. We anticipate the majority of costs to be incurred in fiscal years 2022-23 and 2023-24,

during which the property tax administration costs to cities and special districts could possibly double from 1% to 2% of revenue received. State law (SB 2557) requires current year actual costs to be recovered in the subsequent year, so actual costs incurred by the County in fiscal year 2021-22 will be charged to cities and special districts in fiscal year 2022-23, and so forth.

The County also expects additional project costs associated with the special assessments/direct levy process in the new system. The costs to cities and special districts is more difficult to predict as these charges depend on a number of factors including the number of parcels and amount of individual assessments each year. Again, the timing of these costs will vary, but we expect the bulk of these cost to occur in fiscal years 2022-23 and 2023-24.

Sincerely,

A handwritten signature in blue ink, appearing to read "Ben Lamera", written over a light blue circular stamp.

Ben Lamera
Director of Finance

**SACRAMENTO COUNTY
DEPARTMENT OF FINANCE
AUDITOR-CONTROLLER DIVISION
PROPERTY TAX ADMINISTRATION FEES
FOR FISCAL YEAR 2023-2024**

DISTRICT NAME	A	B	C	C	D = A + B + C	E = D / [1]	F = E X [2]	G	H = G + 2	I = G + 2
	ADJ 2023-2024	2023-2024	2023-2024	2023-2024	TOTAL	ADMIN.	2023-2024	2023-2024	FIRST	SECOND
	SEC / UNSEC /	UNITARY	TRIPLE FLIP	VLF SWAP	REVENUE	COST	ADM	BILLABLE	FIRST	SECOND
	HOPTR				A+B+C	FACTOR	COST	AMOUNT	BILLING	BILLING
CITIES										
9735	CITY OF CITRUS HEIGHTS	7,484,618	49,066		\$7,533,684	0.3376028%	\$6,511	6,511	\$3,255	\$3,255
9477	CITY OF RANCHO CORDOVA	15,006,121	62,203		15,068,325	0.6752484%	13,022	13,022	6,511	6,511
9478	CITY OF RANCHO CORDOVA - ROAD	97,299	365		97,664	0.0043766%	84	84	42	42
9760	CITY OF FOLSOM	33,633,097	226,815		33,859,912	1.5173453%	29,262	29,262	14,631	14,631
9793	CITY OF FOLSOM SOUTH	8,682,269	16,323		8,698,591	0.389051%	7,517	7,517	3,759	3,759
9762	CITY OF GALT	3,902,498	30,127		3,932,626	0.1762306%	3,399	3,399	1,699	1,699
9764	CITY OF ISLETON	239,619	8,046		247,664	0.0110984%	214	214	107	107
9768	CITY OF SACRAMENTO	157,632,368	1,930,491		159,562,860	7.1504013%	137,896	137,896	68,948	68,948
9775	CITY OF ELK GROVE	10,723,429	31,221		10,754,649	0.4819421%	9,294	9,294	4,647	4,647
9775	ELK GROVE - REV NEUTRALITY	2,680,857	41,839		2,722,696	0.1220107%	2,353	2,353	1,176	1,176
9775	ELK GROVE - LAGUNA WEST	3,746,019	15,886		3,761,905	0.1685802%	3,251	3,251	1,626	1,626
9775	ELK GROVE - FRANKLIN CROSSING	148,410	545		148,955	0.0066750%	129	129	64	64
9775	ELK GROVE - GRANT LINE	40,011	81		40,092	0.0017966%	35	35	17	17
		244,016,615	2,413,009	0	246,429,623	11.0431131%	212,968	212,968	106,484	106,484

SPECIAL DISTRICTS										
3013	COUNTY SERVICE AREA 1	765,066	16,813		781,879	0.0350379%	676	676	338	338
3027	SACRAMENTO COUNTY WATER AGENCY	8,384,383	110,656		8,495,019	0.3806825%	7,342	7,342	3,671	3,671
3037	ELK GROVE DRAINAGE	1,912,712	7,859	0	1,920,571	0.0860655%	1,660	1,660	830	830
3038	CITRUS HEIGHTS DRAINAGE	1,535,089	14,681		1,549,770	0.0694490%	1,339	1,339	670	670
3039	RANCHO CORDOVA MTR STORM	1,081,902	11,787		1,093,689	0.0490109%	945	945	473	473
4170	METRO AIR PARK EIFD	786,348	0		786,348	0.0352382%	680	680	340	340
5706	COUNTY LIBRARY*	25,202,067	234,604		25,436,670	1.1398793%	21,983	21,983	10,991	10,991
5706	COUNTY LIBRARY - AUGMENTATION	7,412,921	58,188		7,471,109	0.3347986%	6,457	6,457	3,228	3,228
2900	COUNTY ROADS	687,148	8,811		695,959	0.0311876%	601	601	301	301
6491	CSA #4B	4,794	92		4,887	0.0002190%	4	4	2	2
6492	CSA #4C-DELTA	31,309	824		32,132	0.0014399%	28	28	14	14
6493	CSA #4D-GALT	8,469	163		8,633	0.0003869%	7	7	4	4
6494	DEL NORTE OAKS PARK	6,126	52		6,178	0.0002769%	5	5	3	3
9201	ELK GROVE-COSUMNES CEMETERY	1,228,711	7,939		1,236,650	0.0554173%	1,069	1,069	534	534
9202	FAIR OAKS CEMETERY	290,808	3,879		294,687	0.0132056%	255	255	127	127
9205	GALT ARNO CEMETERY	444,378	3,058		447,435	0.0200507%	387	387	193	193
9206	SYLVAN CEMETERY	127,363	1,571		128,933	0.0057778%	111	111	56	56
9212	SACRAMENTO METROPOLITAN FIRE	196,749,203	2,158,333		198,907,536	8.9135323%	171,899	171,899	85,949	85,949
9217	COURTLAND FIRE	215,518	5,584		221,102	0.0099081%	191	191	96	96
9219	DELTA FIRE	92,229	9,657		101,886	0.0045658%	88	88	44	44
9220	COSUMNES CSD - FIRE	54,596,502	336,422		54,932,924	2.4616784%	47,474	47,474	23,737	23,737
9220	COSUMNES CSD - PARK	139,518	1,503		141,021	0.0063195%	122	122	61	61
9225	COSUMNES CSD - GALT FIRE	6,417,389	45,667		6,463,056	0.2896253%	5,585	5,585	2,793	2,793
9227	HERALD FIRE	894,939	8,776		903,716	0.0404977%	781	781	391	391
9228	RIVER DELTA FIRE	189,913	4,266		194,179	0.0087016%	168	168	84	84
9229	NATOMAS FIRE	4,232,460	23,443		4,255,903	0.1907174%	3,678	3,678	1,839	1,839
9231	PACIFIC-FRUITRIDGE FIRE	4,114,136	65,664		4,179,800	0.1873071%	3,612	3,612	1,806	1,806
9235	WALNUT GROVE FIRE	344,667	6,036		350,703	0.0157159%	303	303	152	152
9236	WILTON-ALTA MESA FIRE	1,755,943	16,641		1,772,584	0.0794338%	1,532	1,532	766	766
9331	ARDEN MANOR RECREATION & PARK	571,927	6,630		578,556	0.0259265%	500	500	250	250
9332	ORANGEVALE RECREATION & PARK	1,793,973	18,800		1,812,773	0.0812258%	1,566	1,566	783	783
9334	ARDEN RECREATION & PARK	557,196	4,846		562,042	0.0251865%	486	486	243	243
9336	MISSION OAKS RECREATION & PARK	3,617,962	69,943		3,686,905	0.1652192%	3,186	3,186	1,593	1,593
9337	CARMICHAEL RECREATION & PARK	2,606,314	24,946		2,631,260	0.1179132%	2,274	2,274	1,137	1,137
9338	SUNRISE RECREATION & PARK	6,383,986	69,996		6,453,982	0.2892187%	5,578	5,578	2,789	2,789
9339	ARCADE CREEK RECREATION & PARK	766,417	7,919		774,336	0.0346999%	669	669	335	335
9341	FAIR OAKS RECREATION & PARK	2,227,666	29,320		2,256,987	0.1011411%	1,951	1,951	975	975
9342	FULTON EL CAMINO RECREATION & PARK	1,634,088	26,081		1,660,148	0.0743953%	1,435	1,435	717	717
9345	RIO LINDA-ELVERTA RECREATION & PARK	1,448,346	8,942		1,457,288	0.0653046%	1,259	1,259	630	630
9346	NORTH HIGHLAND RECREATION & PARK	1,880,396	13,793		1,894,188	0.0648832%	1,637	1,637	818	818
9347	CORDOVA RECREATION & PARK	5,666,364	82,888		5,749,252	0.2576380%	4,969	4,969	2,484	2,484
7476	SOUTHGATE RECREATION & PARK	7,296,033	68,457		7,364,490	0.3300208%	6,364	6,364	3,182	3,182
9751	RIO LINDA-ELVERTA COMMUNITY WATER	123,929	884		124,813	0.0055932%	108	108	54	54
9394	SLOUGHHOUSE RESOURCE	154,522	602		155,123	0.0069515%	134	134	67	67
9702	EL DORADO HILLS WATER/FIRE	68,533	150		68,683	0.0030778%	59	59	30	30
9745	RANCHO MURIELTA CSD	882,216	7,022		889,238	0.0398489%	768	768	384	384
9749	GALT IRRIGATION	28,074	262		28,336	0.0012698%	24	24	12	12
9753	CLAY CALIFORNIA WATER	1,914	20		1,934	0.0000867%	2	2	1	1
9754	OMOCHUMNE HARTNELL WATER	190,755	2,006		192,761	0.0086381%	167	167	83	83
9756	SACTO-YOLO MOSQUITOES ABATEMENT	16,092,925	151,063		16,243,988	0.7279328%	14,038	14,038	7,019	7,019
9759	SAN JUAN SUBURBAN WATER	1,240,441	9,914		1,250,355	0.0560315%	1,081	1,081	540	540
		374,885,945	3,766,253	0	378,652,198	16.9683295%	327,236	327,236	163,618	163,618

Arcade Creek Recreation and Park District

Meeting Date: May 16, 2024		Item # 7i Consent Item
Subject: Monthly update on Nature Trail at Arcade Creek Park		
Initiated or requested by <input checked="" type="checkbox"/> Board <input type="checkbox"/> Staff <input type="checkbox"/> Other	Item Type <input checked="" type="checkbox"/> Informational <input type="checkbox"/> Direction <input type="checkbox"/> Action	Report coordinated or prepared by <i>D. Nishihara</i> Administrative Manager
<p>UPDATE AS OF MAY 2024:</p> <p>Maintenance staff were able to marginally mitigate the overgrowth of foxtails, weeds, branches, and limbs to clean and clear certain areas of the walking trail for better access. Staff will continue to monitor the trail access as residents have been requesting foxtails be resolved to support their walking access and pets along the trail. As of May 10th, the walking trail has been managed to an extent. The areas accessible to staff with equipment were addressed, but there is another area too overgrown to resolve this point. Maintenance staff will continue to manage the trail and provide updates.</p>		
Coordination and Review This is a standard practice of the Board.		Attachment(s) None

Meeting Date: May 16, 2024		Item # 7j General Manager's Report
Subject: District Update		
Initiated or requested by <input checked="" type="checkbox"/> Board <input checked="" type="checkbox"/> Staff <input type="checkbox"/> Other	Item Type <input checked="" type="checkbox"/> Informational <input checked="" type="checkbox"/> Direction <input type="checkbox"/> Action	Report Coordinated & Prepared by <i>D. Nishihara</i> Administrative Manager
<p>Objective: To provide an update as to the current operational status.</p> <p>Background: This report is developed in conjunction with Park Staff and Administrative Staff.</p> <p>Summary: <u>ACP/RR Project</u> – District Staff and the Project Manager are in the process of mitigating Sacramento Suburban Water District (SSWD) Policy and County of Sacramento Department of Finance (DOF) Policy. SSWD states they are unable to provide an itemized invoice. DOF states they are unable to issue a check without a proper invoice. Although SSWD has issued an invoice to ACRPD in the past, staff are working on alternatives to resolve the issue. ACRPD Administrative Manager has contacted DOF a number of times and the request for alternative methods is still pending as of 05/10/2024. ACRPD Project Manager is working directly with SSWD to request an invoice and as of 05/10/2024 the request is still pending. Further updates could be available at the May 16th Board Meeting as we remain diligent to pay for the permit in order to complete this project.</p> <p> <u>Budgetary Update</u> – FY24/25 Preliminary budget is scheduled for adoption during the June 20th ACRPD Board Meeting. The deadline for the County has been tentatively scheduled for June 21st. Staff will hand deliver the documents the following morning unless other arrangements can be coordinated with the DOF. The Final Budget will be due in September. Between May and September, District staff will continue to progress with improving the accuracy of the upcoming project budgets for inclusion with the Final Budget. More information shall be discussed in agenda Item 9</p> <p>Budget Impact: N/A</p>		
Coordination and Review This is a standard practice of the Board.		Attachment(s) None

Meeting Date: May 16, 2024		Item # 8a Old Business
Subject: Filtration system for HSP well		
Initiated or requested by <input checked="" type="checkbox"/> Board <input type="checkbox"/> Staff <input type="checkbox"/> Other	Item Type <input checked="" type="checkbox"/> Informational <input checked="" type="checkbox"/> Direction <input checked="" type="checkbox"/> Action	Report Coordinated & Prepared by <i>D. Nishihara</i> Administrative Manager
<p><i>Item discussion initiated during January 2024 Board Meeting, continued at February 2024 meeting, and requested to continue discussion at March 2024 meeting. This item has been rescheduled for the April 2024 and continued to May 2024.</i></p>		
<p>OBJECTIVE: To purchase a filtration system for the well at Hamilton Street Park (HSP) to clean out debris prior to water entering the water tank. This will prohibit deterioration of irrigation system and buildup/clogging of pipes throughout system.</p>		
<p>BACKGROUND: The well at HSP was installed circa 1950. O’Dell’s Pump and Motor Company (OPMC) has been repairing the system for many years. Staff have made multiple attempts to arrange a meeting with Chris Cantanini an experienced park maintenance professional of over 30+ years from Bianco Landscape Management (BLM) to discuss the need for a Filtration system and to get a price quote for the installation of a filtration system. On Friday, February 8th District Staff met with BLM Rep and OPMC to discuss and develop a plan of action for the installation of a filtration system for the well at HSP. The plan includes an assessment of the existing irrigation system to identify sprinkler issues for repair, the installation of a filtration system to be attached to the water tank and an assessment to be conducted by BLM of the existing irrigation system identifying repair and water waste issues. Once the filtration system is installed BLM will work with staff to clean out water tank and assess HSP irrigation system for long term maintenance.</p>		
<p>UPDATE: <i>Staff are in the process of collecting more information from a pool of vendors and researching in detail the specific issues the entire irrigation system is experiencing. During the past month there has been a need for significant repair to one of the valves in the middle of the primary soccer field. This caused a potential impact on paying users and repairs were concluded within a day. The repair was a clear indication that the issue needs to be resolved. However, staff need to do more research as to the cause and effect of the well, the impact of a non-filtered system and a revision to the irrigation map outlining the system.</i></p>		
<p>BUDGET IMPACT: OPMC initial verbal quote is \$6,500 filtration parts only. They are currently in the process of pricing concrete, labor, etc. The cost for BLM to troubleshoot sprinkler issues will cost \$840.</p>		
<p>As of March 28, 2024 – OPMC has provided a quote for the well filtration system \$29,039.03, see attachment for details and itemized costs.</p>		

PROPOSED ACTION:

Acquire 2 additional alternative well pumping companies for price quotes and tentatively plan to conduct a formal process compare and approve expense.

ALTERNATIVE ACTIONS:

Add Filtration Well Installation to Deferred Maintenance Plan and Needs Assessment for budget planning in FY24/25.

Coordination and Review

This is a standard practice of the Board.

Attachment(s)

1. None

Meeting Date: May 16, 2024		Item # 9a Preliminary Annual Budget FY24/25
Subject: Review and discuss upcoming FY24/25 preliminary annual budget		
Initiated or requested by <input checked="" type="checkbox"/> Board <input checked="" type="checkbox"/> Staff <input checked="" type="checkbox"/> Other	Item Type <input checked="" type="checkbox"/> Informational <input checked="" type="checkbox"/> Direction <input type="checkbox"/> Action	Report Coordinated & Prepared by <i>D. Nishihara</i> Administrative Manager
<p>Objective To review and discuss the annual operational budget for the upcoming fiscal year from July 1, 2024 to June 30, 2025. Final adoption is tentatively scheduled in September 2024.</p> <p>Background The review period for fiscal year 2024-2025 will conclude on June 20, 2024 with the adoption of the final preliminary budget by resolution. Documents are due to the Sacramento County Department of Finance on June 21, 2024. Residents, Board Members and Staff shall in such time prior to the final resolution may recommend for Board approved fiscal priorities.</p> <p>Serious consideration should be focused on the current age of depreciating assets, compliance issues, safety concerns and deferred maintenance. Additional amenities are important. However, long-term sustainable quality parks and services should remain as the focal point in conjunction with the District’s Master Plan, which extends until 2030.</p> <p>Analysis Staff will provide a formal presentation during the meeting to facilitate discussion regarding setting priorities for the next fiscal year. Multiple fund items allocated to Impact Fees, ADA Fund and other sources are available for review. Fund line totals vary from \$0 to moderate.</p> <p>Budget Impact None</p> <p>Proposed Action Provide feedback and set priorities for expenditures in accordance with existing District policies.</p> <p>Alternative Actions None</p>		
Coordination and Review This is a standard practice of the Board.		Attachment(s) 1. Sacramento County Budget Information 2. ACRPD Budget Narrative 3. 339A Fund Details w/ Object totals 4. 339D Fund Details w/ Object totals

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.



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:

4855 Hamilton Street
Sacramento, CA 95481

Mailing Address:

PO Box 418114
Sacramento, CA 95841-8114



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.

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
<hr/>					
<hr/>					
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>BALANCE</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>			-
<u>GENERAL RESERVES</u>		<u>TOTALS</u>	229,000	-	-
<u>OTHER RESERVES</u>			\$ 229,000	\$ -	\$ 225,000
<u>TOTAL BUDGETARY REQUIREMENT</u>	353,408	<u>APPROPRIATIONS LIMIT</u>	\$ -		\$ 4,000
<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
--	------------------	--------------------	----------

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 Actual	History Expense FY 22-23 Actual	Actual Adopted 23-24 Final	Ending Projection FY 23-24	Preliminary Budget FY 24-25
FUND	339 D	ARCADE CREEK RECREATION AND PARK DISTRICT					
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	STRUCTURES &		EQUIPMENT	COMPUTER SOFTWARE	INFRASTRUCTURE	INTANGIBLE
		BUILDING 42420100	IMPROVEMENT 42420200				
<hr/>							
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							
<hr/>							
		0	128,408	225,000	0	0	0

Arcade Creek Recreation and Park District

Meeting Date: May 16, 2024		Item #NB 9b Goat usage on Jo Smith Nature Trail
Subject: Grazing Services for Arcade Creek Park Jo Smith Nature Trail		
Initiated or requested by <input checked="" type="checkbox"/> Board <input type="checkbox"/> Staff <input type="checkbox"/> Other	Item Type <input checked="" type="checkbox"/> Informational <input checked="" type="checkbox"/> Direction <input checked="" type="checkbox"/> Action	Report coordinated or prepared by: <i>D. Nishihara</i> Administrative Manager
<p>Objective: For Board to discuss hiring grazing services for FY2024-25 and to review the use of goats to clean nature trail at Arcade Creek Park.</p> <p>Budget/Cost Information This contract will provide timely and quality results this season in conjunction with grazing planned with American River College. The costs for this contract are estimated on the low end at \$7,000 and on the high end at \$15,000.</p> <p>Proposed Action None</p>		
Coordination and Review This is a standard practice of the Board.		Attachment(s) None

Arcade Creek Recreation and Park District

MEETING DATE: May 16, 2024

AGENDA ITEM: 10 Board Discussion

General discussion on topics for future meetings.