

RESOLUTION NO. AM 2023/2024 – 1

RESOLUTION OF THE BOARD OF THE ARDEN MANOR RECREATION AND PARK DISTRICT

RESOLUTION ADOPTING THE 2023/2024 FINAL BUDGET

WHEREAS, hearings have been terminated during which time all additions and deletions to the Final Budget for Fiscal Year 2023-24 were made, and

THEREFORE, IT IS HEREBY RESOLVED in accordance with Section 29089 of the Government Code, the Final Budget for Fiscal Year 2023/2024 be and hereby adopted in accordance with the following.

Regular District Budget

(1) Salaries and Employee Benefits	\$575,016
(2) Services and Supplies	\$391,000
(3) Other Charges (Lease Payments)	\$0
(4) Fixed Assets:	
a. Land	\$0
b. Structures and Improvements	\$426,500
c. Equipment	
d. Computer Software	\$0
e. Equipment	\$39,474.00
(5) Expenditure Transfer	\$0
(6) Contingencies	\$ 50,000
(7) Provision for reserve increases	<u>\$184,092</u>

Total Regular Budget Requirements **\$1,666,082**

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

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

Attachments:

Financing Requirements Summary Schedule
Fixed Assets Schedule
Expenditure Detail Schedule
Revenue Detail Schedule

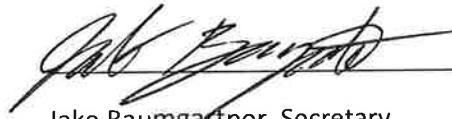
Passed and adopted by the Board of Directors of the Arden Manor Recreation and Park District, a subsidiary of the state of California, in the county of Sacramento on August 20, 2023 by the following vote, to wit:

Ayes	Noes	Abstain	Absent
<u>4</u>	<u>0</u>	<u>0</u>	<u>1</u>



APPROVED BY:

Michael Grace, Board Chair August 20, 2022



ATTESTED BY:

Jake Baumgartner, Secretary August 20, 2022

FISCAL YEAR 2023-24 FINAL BUDGET

FINANCING REQUIREMENTS SCHEDULE FOR FUND 331A ARDEN MANOR PARK-GEN

APPROPRIATIONS BY OBJECT OF EXPENDITURE

OBJECT 10 - SALARIES AND EMPLOYEE BENEFITS 575,016

OBJECT 20 - SERVICES AND SUPPLIES 391,000

OBJECT 30 - OTHER FINANCING USES

LOAN AND LEASE REPAYMENTS

INTEREST AND PRINCIPLE

TAXES/LICENSES/ASSESSMENTS

JUDGEMENTS/DAMAGES

TOTAL OBJECT 30 - OTHER FINANCING USES

OBJECT 40 - FIXED ASSETS

OBJECT 41 - LAND

OBJECT 42 - STRUCTURES AND IMPROVEMENTS 426,500

OBJECT 43 - EQUIPMENT 394,744.00

OBJECT 44 - COMPUTER SOFTWARE

OBJECT 45 - INFRASTRUCTURE

OBJECT 46 - INTANGIBLES

TOTAL OBJECT 40 - FIXED ASSETS

OBJECT 50 - FUND TRANSFERS OUT

OBJECT 59 - FUND TRANSFER IN

OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT

OBJECT 79 - APPROPRIATIONS FOR CONTINGENCE 50,000

OBJECT 80-OTHER COMMODITIES

MEANS OF FINANCING THE BUDGET REQUIREMENTS 1,179,180

ESTIMATED REVENUE

RESERVES TO BE DECREAS

GENERAL RESERVE DECREASE

ENCUMBRANCE DECREASE

OTHER RESERVE DECREASE

TOTAL RESERVES TO BE DECREASED 486,902

FUND BALANCE AVAILABLE DECREASE

ESTIMATED LONG TERM LOAN PROCEEDS 1,666,082

TOTAL AVAILABLE FINANCING

FUND EQUITY SCHEDULE

RESERVES	BALANCE AS OF 07/01/23	INCREASES	DECREASES	ADJUSTED FUND BALANCE
GENERAL	575,820	184,092		759,912
ENCUMBRANCE	0			
OTHER	0			
FUND BALANCE AVAILABLE	486,902		486,902	0
TOTALS	1,062,722			

APPROPRIATIONS LIMIT

APPROPRIATIONS SUBJECT TO LIMIT

OVER/UNDER LIMIT

PROVISIONS FOR RESERVE INCREASES

GENERAL RESERVES 184,092

OTHER RESERVES

TOTAL BUDGETARY REQUIREMENT 1,666,082

TOTAL DIFFERENCE

**EXPENDITURE DETAIL SCHEDULE - FY 2023-24 FINAL BUDGET
SPECIAL DISTRICT (102) - ARDEN MANOR RECREATION AND PARK DISTRICT**

Fund Center	Commitment Item	Description	FY 20-21 History	FY 21-22 History	FY 22-23 Budget	FY 22-23 As Of 06/30/23	Computed Est For FY 22-23	Final
FUND 331A	ARDEN MANOR PARK-GEN							
9339331	10111000	SALARIES & WAGES - REGULAR EMPLOY	219,033	331,423	433,717	405,951	405,951	465,359
9339331	10112400	SALARIES & WAGES - COMMISSION & CO	0	0	6,000	0	0	6,000
9339331	10113200	SALARIES & WAGES - TIME/ONE HALF - O	0	987	0	7,349	7,349	0
9339331	10115200	TERMINAL PAY	10,135	21,706	0	0	0	0
9339331	10121000	RETIREMENT - EMPLOYER COST	6,247	7,179	9,402	8,494	8,494	14,215
9339331	10122000	OASDHI - EMPLOYER COST	17,515	26,694	32,680	31,171	31,171	36,500
9339331	10123000	GROUP INS - EMPLOYER COST	11,016	10,684	21,503	9,296	9,296	16,402
9339331	10124000	WORK COMP INS - EMPLOYER COST	7,230	13,803	25,364	21,797	21,797	23,000
9339331	10125000	SUI INS - EMPLOYER COST	1,485	2,686	10,331	2,939	2,938	13,480
9339331	20200500	Object 10 ADVERTISING/LEGAL NOTICES	272,661	415,162	538,997	486,996	486,996	575,016
9339331	20203500	EDUCATION & TRAINING SERVICE	774	1,414	2,200	2,501	2,501	6,000
9339331	20203900	EMPLOYEE TRANSPORTATION	14	104	1,000	49	49	450
9339331	20205100	INSURANCE - LIABILITY	16,961	22,917	29,200	29,198	29,198	31,000
9339331	20206100	MEMBERSHIP DUES	4,802	1,624	7,000	3,157	3,157	5,000
9339331	20207600	OFFICE SUPPLIES	4,427	4,159	5,500	5,102	5,102	4,000
9339331	20208100	POSTAL SERVICES	0	24	100	16	16	50
9339331	20208500	PRINTING SERVICES	0	0	0	40	40	0
9339331	20210300	AGRICULTURE/HORTICULTURE SERVICE	55,860	56,085	65,000	58,052	58,052	65,000
9339331	20210400	AGRICULTURE/HORTICULTURE SUPPLIE	4,657	3,525	6,000	10,729	10,729	8,000
9339331	20211200	BUILDING MAINTENANCE SUPPLIES	1,581	7,619	8,000	8,139	8,139	9,000
9339331	20212200	CHEMICAL SUPPLIES	11,825	11,439	18,000	14,655	14,655	15,000
9339331	20213100	ELECTRICAL MAINTENANCE SERVICE	1,147	0	2,000	0	0	5,000
9339331	20213200	ELECTRICAL MAINTENANCE SUPPLIES	182	761	1,000	1,089	1,089	1,000

**EXPENDITURE DETAIL SCHEDULE - FY 2023-24 FINAL BUDGET
SPECIAL DISTRICT (102) - ARDEN MANOR RECREATION AND PARK DISTRICT**

Fund Center	Commitment Item	Description	FY 20-21 History	FY 21-22 History	FY 22-23 Budget	FY 22-23 As Of 06/30/23	Computed Est For FY 22-23	Final
9339331	20214100	LAND IMPROVEMENT MAINTENANCE SER	0	0	1,000	0	0	17,000
9339331	20214200	LAND IMPROVEMENT MAINTENANCE SUP	2,019	1,558	3,000	1,354	1,354	2,000
9339331	20215100	MECHANICAL SYSTEMS MAINTENANCE S	3,102	1,606	5,000	1,189	1,189	3,000
9339331	20215200	MECHANICAL SYSTEMS MAINTENANCE S	4,916	6,672	7,000	10,704	10,704	7,000
9339331	20216200	PAINTING SUPPLIES	79	503	2,000	3,432	3,432	5,000
9339331	20216800	PLUMBING MAINTENANCE SUPPLIES	426	791	1,500	131	131	2,500
9339331	20219100	ELECTRICITY	19,068	21,233	24,000	22,800	22,800	24,000
9339331	20219200	NATURAL GAS / LPG / FUEL OIL	2,843	2,595	3,500	2,466	2,466	3,500
9339331	20219300	REFUSE COLLECTION/DISPOSAL SERVIC	3,010	2,713	3,500	4,799	4,799	4,500
9339331	20219500	SEWAGE DISPOSAL SERVICES	2,401	2,401	3,000	2,401	2,401	2,500
9339331	20219700	TELEPHONE SERVICE	4,939	4,759	7,500	9,533	9,533	8,000
9339331	20219800	WATER	11,440	11,986	15,000	12,378	12,378	13,000
9339331	20220500	AUTOMOTIVE MAINTENANCE SERVICE	16	702	1,500	1,640	1,640	2,000
9339331	20220600	AUTOMOTIVE MAINTENANCE SUPPLIES	579	1,196	2,500	1,707	1,707	2,000
9339331	20222600	EXPENDABLE TOOLS	3,083	4,432	4,500	4,586	4,586	4,500
9339331	20223100	FIRE/CRASH/RESCUE SERVICE	0	0	0	12	12	0
9339331	20223600	FUEL & LUBRICANTS	1,137	1,924	2,800	1,975	1,975	2,500
9339331	20226100	OFFICE EQUIPMENT MAINTENANCE SER	3,250	3,615	5,000	3,118	3,118	3,000
9339331	20226200	OFFICE EQUIPMENT MAINTENANCE SUP	0	0	1,000	160	160	2,000
9339331	20227500	RENT/LEASES EQUIPMENT	134	0	1,000	640	640	3,000
9339331	20231400	CLOTHING/PERSONAL SUPPLIES	745	1,604	5,500	2,426	2,426	5,000
9339331	20232200	CUSTODIAL SUPPLIES	4,260	3,739	4,000	3,257	3,257	4,000
9339331	20233200	FOOD/CATERING SUPPLIES	1,321	2,285	4,000	4,526	4,526	7,000
9339331	20244400	MEDICAL SUPPLIES	1,916	1,704	2,000	1,961	1,961	2,000
9339331	20250500	ACCOUNTING SERVICES	4,794	551	13,800	4,500	4,500	15,000

**EXPENDITURE DETAIL SCHEDULE - FY 2023-24 FINAL BUDGET
SPECIAL DISTRICT (102) - ARDEN MANOR RECREATION AND PARK DISTRICT**

Fund Center	Commitment Item	Description	FY 20-21 History	FY 21-22 History	FY 22-23 Budget	FY 22-23 As Of 06/30/23	Computed Est For FY 22-23	Final
9339331	20250700	ASSESSMENT / COLLECTIONS SERVICES	8,814	9,094	9,200	8,783	8,783	9,500
9339331	20253100	LEGAL SERVICES	54	0	1,500	0	0	1,000
9339331	20257100	SECURITY SERVICES	10,535	12,961	21,500	13,301	13,301	19,000
9339331	20259100	OTHER PROFESSIONAL SERVICES	14,373	26,360	40,500	30,018	30,018	47,000
9339331	20281900	REGISTRATION SERVICES	1,887	0	1,887	1,887	1,887	0
9339331	20285100	RECREATIONAL SERVICES	130	1,640	6,050	766	766	6,000
9339331	20285200	RECREATIONAL SUPPLIES	2,649	3,247	6,000	7,041	7,041	15,000
		Object 20	216,591	242,036	356,037	297,325	297,324	391,000
9339331	42420100	BUILDINGS	0	38,785	82,714	0	0	187,000
9339331	42420200	STRUCTURES	0	22,190	0	0	0	239,500
		Object 42		60,975	82,714	0	0	426,500
9339331	43430300	EQUIP-SD-NON-RECON	0	0	0	0	0	39,474
		Object 43					0	39,474
9339331	45450300	INFRASTRUCTURE-SD-NON-RECON	0	0	441,702	51,406	51,406	0
		Object 45			441,702	51,406	51,406	0
9339331	79790100	CONTINGENCY APPR	0	0	19,732	0	0	50,000
		Object 79			19,732	0	0	50,000
		FUNDCENTER 9339331	489,252	718,173	1,439,182	835,728	835,726	1,481,990
9339360	20259100	OTHER PROFESSIONAL SERVICES	1,904	0	0	0	0	0
9339360	20281304	SALES TAX ADJUSTMENT-BOARD OF EQ	0	0	0	0	0	0
		Object 20	1,904				0	0
		FUNDCENTER 9339360	1,904				0	0
9339361	10121000	RETIREMENT - EMPLOYER COST	0	623	0	0	0	0
		Object 10		623			0	0
		FUNDCENTER 9339361		623			0	0

**EXPENDITURE DETAIL SCHEDULE - FY 2023-24 FINAL BUDGET
SPECIAL DISTRICT (102) - ARDEN MANOR RECREATION AND PARK DISTRICT**

Fund Center	Commitment Item	Description	FY 20-21 History	FY 21-22 History	FY 22-23 Budget	FY 22-23 As Of 06/30/23	Computed Est For FY 22-23	Final
		FUND TOTAL 331A	491,156	718,796	1,439,182	835,728	835,726	1,481,990
		DISTRICT TOTAL	491,156	718,796	1,439,182	835,728	835,726	1,481,990

**REVENUE DETAIL SCHEDULE - FY 2023-24 FINAL BUDGET
SPECIAL DISTRICT (102) - ARDEN MANOR RECREATION AND PARK DISTRICT**

Fund Center	Commitment Item	Description	FY 20-21 History	FY 21-22 History	FY 22-23 Budget	FY 22-23 As Of 06/30/23	Computed Est For FY 22-23	Final
FUND 331A	ARDEN MANOR PARK-GEN							
9339331	91910100	PROP TAX CUR SEC	(454,655)	(480,222)	(501,211)	(516,403)	(516,403)	(531,000)
9339331	91910200	PROP TAX CUR UNSEC	(16,665)	(16,607)	(16,500)	(17,533)	(17,533)	(18,500)
9339331	91910300	PROP TAX CUR SUP	(11,910)	(17,615)	(12,000)	(19,937)	(19,937)	(20,000)
9339331	91910400	PROPERTY TAX SECURED DELINQUENT	(3,799)	(3,427)	(3,500)	(3,080)	(3,080)	(3,000)
9339331	91910500	PROPERTY TAX SUPPLEMENTAL DELINQ	(586)	(614)	(500)	(1,177)	(1,177)	(1,100)
9339331	91910600	PROPERTY TAX UNITARY	(5,116)	(5,349)	(5,000)	(6,043)	(6,043)	(6,000)
9339331	91912000	PROPERTY TAX REDEMPTION	(33)	(44)	0	(55)	(55)	(50)
9339331	91913000	PROP TAX PR UNSEC	(348)	(350)	(250)	(184)	(184)	(250)
9339331	91914000	PROP TAX PENALTIES	(128)	(209)	(75)	(138)	(138)	(100)
		Object 91	(493,240)	(524,437)	(539,036)	(564,550)	(564,550)	(580,000)
9339331	94941000	INTEREST INCOME	(5,885)	(7,000)	(4,000)	(35,858)	(35,858)	(20,000)
9339331	94942900	BLDG RENTAL OTHER	1,999	(47,799)	(15,000)	15,466	15,466	(35,000)
9339331	94944800	RECREATIONAL CONCESS	(604)	(2,388)	(4,000)	(3,972)	(3,972)	(4,000)
9339331	94945900	VENDING MACHINES	(6,341)	(63)	(3,500)	(396)	(396)	(1,000)
		Object 94	(10,931)	(57,250)	(26,500)	(24,761)	(24,760)	(50,000)
9339331	95952200	HOME PROP TAX REL	(4,063)	(4,063)	(4,000)	(3,992)	(3,992)	(4,000)
9339331	95952900	IN LIEU TAXES-OTHER	0	0	(63,037)	0	0	(65,158)
9339331	95956900	STATE AID OTHER MISC PROGRAMS	0	0	(182,812)	0	0	(182,812)
		Object 95	(4,063)	(4,063)	(249,849)	(3,992)	(3,992)	(251,970)
9339331	96964600	RECREATION SVC CHGS	(93,871)	(161,145)	(213,500)	(276,263)	(276,263)	(285,000)
		Object 96	(93,871)	(161,145)	(213,500)	(276,263)	(276,263)	(285,000)
9339331	97973000	DONATIONS/CONTRIBUTIONS	(5,000)	0	0	0	0	(5,000)
9339331	97979000	MISCELLANEOUS OTHER REVENUES	(17,887)	(16,865)	(3,115)	(6,232)	(6,232)	(7,210)
		Object 97	(22,887)	(16,865)	(3,115)	(6,232)	(6,232)	(12,210)
		FUNDCENTER 9339331	(624,992)	(763,760)	(1,032,000)	(875,798)	(875,797)	(1,179,180)

**REVENUE DETAIL SCHEDULE - FY 2023-24 FINAL BUDGET
SPECIAL DISTRICT (102) - ARDEN MANOR RECREATION AND PARK DISTRICT**

Fund Center	Commitment Item	Description	FY 20-21 History	FY 21-22 History	FY 22-23 Budget	FY 22-23 As Of 06/30/23	Computed Est For FY 22-23	Final
		FUND TOTAL 331A	(624,992)	(763,760)	(1,032,000)	(875,798)	(875,797)	(1,179,180)
		DISTRICT TOTAL	(624,992)	(763,760)	(1,032,000)	(875,798)	(875,797)	(1,179,180)

**ARDEN MANOR RECREATION AND PARK DISTRICT
FIXED ASSETS TO BE ACQUIRED
FISCAL YEAR 2023-2024**

DESCRIPTION	Land	Building	Structures & Improve.	Equipment
COMMITMENT	41410100	42420110	42420200	43430300
FUND 331A				
Deterding Activity Room Roof Replacement		\$ 93,500.00		
Deterding Community Roof Replacement		\$ 93,500.00		
Deterding - woodchip replacement			\$ 8,500.00	
Deterding Turf Field/Replacement			\$ -	
Jonas Tennis Court Repair/Replacement			\$ 190,000.00	
Jonas - woodchip replacement			\$ 3,500.00	
Playground replacement parts			\$ 7,500.00	
Concrete Repair/Replacement			\$ 30,000.00	
New Ford Ranger				\$ 39,474.00
Total		\$ 187,000.00	\$ 239,500.00	\$ 39,474.00

Fixed Assets Totals \$ 465,974.00

ARDEN MANOR RECREATION AND PARK DISTRICT
Appropriations Limit Worksheet
2023/2024 Final Budget

FISCAL YEAR	PER CAPITA PERSONAL INCOME CHANGE	X	PERCENT CHANGE IN POPULATION	=	CALCULATION FOR LIMIT	X	PREVIOUS YEAR LIMIT	=	APPROPRIATIONS LIMIT
1986-87							ACTUAL LIMIT		\$247,332
1987-88	1.0347	x	1.0271	=	1.0627	x	247,332	=	\$262,840
1988-89	1.0466	x	1.0338	=	1.0820	x	262,840	=	\$284,393
1989-90	1.0519	x	1.0327	=	1.0863	x	284,393	=	\$308,936
1990-91	1.0421	x	1.0405	=	1.0843	x	308,936	=	\$334,979
1991-92	1.0414	x	1.0388	=	1.0818	x	334,979	=	\$362,380
1992-93	0.9936	x	1.0238	=	1.0172	x	362,380	=	\$368,613
1993-94	1.0272	x	1.0212	=	1.0490	x	368,613	=	\$386,675
1994-95	1.0071	x	1.0150	=	1.0222	x	386,675	=	\$395,259
1995-96	1.0472	x	1.0168	=	1.0648	x	395,259	=	\$420,872
1996-97	1.0467	x	1.0083	=	1.0554	x	420,872	=	\$444,188
1997-98	1.0467	x	1.0155	=	1.0629	x	444,188	=	\$472,127
1998-99	1.0415	x	1.0192	=	1.0615	x	472,127	=	\$501,729
1999/00	1.0453	x	1.0205	=	1.0667	x	501,729	=	\$535,194
2000/01	1.0491	x	1.0214	=	1.0716	x	535,194	=	\$573,514
2001/02	1.0782	x	1.0214	=	1.1042	x	573,514	=	\$633,274
2002/03	1.0054	x	1.0214	=	1.0322	x	633,274	=	\$653,666
2003/04	1.0404	x	1.0214	=	1.0640	x	653,666	=	\$695,500
2004/05	1.0485	x	1.0214	=	1.0677	x	695,500	=	\$742,586
2005/06	1.0526	x	1.0214	=	1.0684	x	742,586	=	\$793,379
2006/07	1.0396	x	1.0214	=	1.0539	x	793,379	=	\$836,142
2007/08	1.0442	x	1.0214	=	1.0585	x	836,142	=	\$885,056
2008/09	1.0429	x	1.0214	=	1.0569	x	885,056	=	\$935,416
2009/10	1.0062	x	1.0214	=	1.0277	x	935,416	=	\$961,358
2010/11	0.9746	x	1.0214	=	0.9955	x	951,004	=	\$946,683
2011/12	1.0251	x	1.0214	=	1.0470	x	935,376	=	\$979,373
2012/13	1.0377	x	1.0214	=	1.0599	x	966,812	=	\$1,024,731
2013/14	1.0512	x	1.0214	=	1.0737	x	1,008,678	=	\$1,083,013
2014/15	1.0053	x	1.0214	=	1.0268	x	1,083,013	=	\$1,112,052
2015/16	1.0382	x	1.0076	=	1.0490	x	1,112,052	=	\$1,166,543
2016/17	1.0537	x	1.0090	=	1.0632	x	1,166,543	=	\$1,240,269
2017/18	1.0369	x	1.0122	=	1.0496	x	1,240,269	=	\$1,301,786
2018/19	1.0367	x	1.0108	=	1.0479	x	1,301,786	=	\$1,364,142
2019/20	1.0385	x	1.0102	=	1.0491	x	1,364,142	=	\$1,431,121
2020/21	1.0373	x	1.0090	=	1.0466	x	1,431,121	=	\$1,497,812
2021/22	1.0573	x	1.0058	=	1.0634	x	1,497,812	=	\$1,592,773
2022/2023	1.0755	x	0.9972	=	1.0725	x	1,592,773	=	\$1,708,249
2023/2024	1.0444	x	0.9998	=	1.0442	x	1,708,249	=	\$1,783,754
2022/2023 Appropriations Limit									\$1,783,754

9331 - EXPENDITURE

ACCT#	DESCRIPTION	FINAL Budget 2021-2022	Actual 2021-2022	Final Budget 2022-2023	2022-2023 Year to Date	Prelim Budget 2023- 2024
SALARIES AND WAGES (10)						
	SALARY & WAGES F/T					
10111000	ADMINISTRATION	68,865.00	85,177.74	62,000.00	58,741.34	72,308.04
	ADMINISTRATION	36,401.00	29,349.95	32,000.00	17,550.67	31,000.00
	MAINTENANCE	33,000.00	11,784.00	35,600.00	27,794.85	40,160.00
	MAINTENANCE	50,450.00	50,935.92	55,092.00	52,266.37	60,181.20
	RECREATION	37,000.00	24,151.81	38,958.00	34,642.54	36,000.00
	RECREATION		4,220.99	36,920.00	27,401.66	40,709.76
	TOTAL FULL TIME SALARIES AND WAGES	225,716.00	205,620.41	260,570.00	218,397.43	280,359.00
	SALARY & WAGES P/T					
10112100	COMMITTEE MEMBER	3,000.00	0.00	6,000.00	0.00	6,000.00
	ADMINISTRATION INSURANCE SUB.	900.00	712.50			0.00
	MAINTENANCE		18,622.50	21,647.00	14,112.35	15,000.00
	RECREATION	120,000.00	81,644.06	106,500.00	103,363.86	120,000.00
	AQUATICS	60,000.00	47,517.40	45,000.00	37,687.68	50,000.00
	TOTAL PART TIME SALARIES AND WAGES	183,900.00	148,496.46	179,147.00	155,163.89	191,000.00
10121000	RETIREMENT	9,700.00	7,179.30	9,402.00	8,493.88	14,275.00
10122000	OASDHI	31,000.00	26,694.26	32,680.00	31,170.97	36,500.00
10123000	GROUP INSURANCE	16,250.00	10,683.52	21,503.00	12,151.44	16,402.00
10124000	WORKERS COMP	13,063.00	13,802.00	25,364.00	21,797.00	23,000.00
10125000	STATE UNEMPLOYMENT	7,500.00	2,686.07	10,331.00	2,569.13	13,480.00
	TOTAL SALARIES AND WAGES	487,129.00	415,162.02	538,997.00	449,743.74	575,016.00
SERVICES AND SUPPLIES (20)						
20200500	ADVERTISING/ LEGAL NOTICE	1,000	494.35	800	1,106	1,000
20201500	BUSINESS CONFERENCE EXP	0	0	0	0	0
20203500	EDUCATION /TRAINING EXP	2,000	1,414.21	2,200	2,501	6,000
20203900	EMPLOYEE TRANSPORTATION	200	104.00	1,000	49	450
20205100	LIABILITY INSURANCE	22,917	22,917.00	29,200	29,198	31,000
20206100	MEMBERSHIPS	3,200	1,624.20	7,000	3,157	5,000
20207600	OFFICE SUPPLIES	4,000	4,159.36	5,500	5,102	4,000
20208100	MAIL/POSTAGE SERVICES	374	23.95	100	16	50
20208500	PRINTING	0	0	0	40	0
20210300	AGRICULTURE/HORT. SER	57,000	56,085.00	65,000	58,052	65,000
20210400	AGRICULTURE/HORT. SUP	6,000	3,524.89	6,000	9,387	8,000
20211200	BUILDING/CARPENTRY SUP	2,000	7,618.55	8,000	8,139	9,000
20212200	CHEMICAL SUPPLIES	18,000	11,438.75	18,000	14,655	15,000
20213100	ELECTRICAL MAINT. SER.	2,000	0.00	2,000	0	5,000
20213200	ELECTRICAL MAINT. SUP.	1,000	760.64	1,000	1,108	1,000
20214100	LAND IMP. MAINT. SERVICES	2,000	0.00	1,000	0	17,000
20214200	LAND IMP. MAINT. SUPPLIES	3,000	1,557.63	3,000	1,354	2,000
20215100	MECH. SYSTEMS MAINT. SER.	7,000	1,606.50	5,000	1,189	3,000
20215200	MECH. SYSTEMS MAINT. SUP.	5,000	6,672.09	7,000	10,704	7,000
20216200	PAINTING SUPPLIES	1,000	503.11	2,000	3,423	5,000
20216800	PLUMBING SUPPLIES	750	791.34	1,500	131	2,500
20219100	ELECTRICITY	22,000	21,233.30	24,000	22,800	24,000
20219200	NATURAL GAS	3,500	2,595.21	3,500	2,465	3,500
20219300	REFUSE COLLECTION	3,500	2,712.59	3,500	4,799	4,500
20219500	SEWAGE	3,000	2,401.32	3,000	2,401	2,500
20219700	TELEPHONE	6,000	4,759.40	7,500	9,533	8,000
20219800	WATER	19,500	11,985.81	15,000	12,378	13,000
20220500	AUTOMOTIVE SERVICE	3,000	702.39	1,500	1,640	2,000
20220600	AUTOMOTIVE SUPPLIES	2,000	1,195.78	2,500	1,707	2,000
20222600	EXPENDABLE TOOLS	3,000	4,431.91	4,500	4,586	4,500
	TOTAL FOR PAGE 1	203,941	173,313.28	230,300	211,619.75	251,000

9331 - EXPENDITURE

ACCT#	DESCRIPTION	FINAL Budget 2021-2022	Actual 2020-2021	Final Budget 2022-2023	2021-2022 Year to Date	Prelim Budget 2022- 2023
SERVICES AND SUPPLIES (20) CONTINUED						
20223600	FUEL/LUBRICANT SUPPLIES	2,000	1,924.06	2,800	1,975	2,500
20226100	OFFICE EQUIP. MAINT. SVC.	4,000	3,615.07	5,000	2,699	3,000
20226200	OFFICE EQUIP. MAINT. SUP.	909		1,000	160	2,000
20227500	RENTS/LEASES EQUIP.	1,000	0.00	1,000	640	2,000
	CLOTHING/PERSONAL SUP.					
20231400	ADMINISTRATION	0	0	0	0	0
	RECREATION	1,500	1,603.00	2,000	1,056	2,000
	MAINTENANCE	2,500	0.00	2,500	1,071	2,000
	AQUATICS	1,000	0.00	1,000	431	1,000
20232200	CUSTODIAL SUPPLIES	4,500	3,739.08	4,000	3,257	4,000
	FOOD SUPPLIES					
20233200	RECREATION	2,000	2,285.19	2,500	3,233	5,000
	AQUATICS	1,500	0.00	1,500	1,267	2,000
20244400	MEDICAL SUPPLIES	3,000	1,704.19	2,000	1,981	2,000
20250500	ACCOUNTING SERVICES	6,000	551.97	13,800	4,500	15,000
20250700	ASSESSMENTS/PERMITS	9,500	9,093.73	9,200	8,783	9,500
20253100	LEGAL SERVICES	2,000	0.00	1,500	0	1,000
20257100	SECURITY SERVICES					
	PARK POLICE	19,000	12,961.28	19,000	9,348	16,000
	ALARM	5,000	0.00	2,500	2,479	3,000
	OTHER PROFESSIONAL SER.					
20259100	ADMINISTRATION	8,500	11,000.41	13,000	14,794	12,000
	RECREATION	6,000	2,499.00	5,000	2,499	0
	MAINTENANCE	15,000	8,927.24	13,000	3,172	25,000
	AQUATICS	9,500	689.86	9,500	9,137	10,000
20281900	ELECTION SERVICES	0	0	1,887	1,887	0
20285100	RECREATION SERVICES	0	0	0	0	0
	RECREATION	6,750	1,640.05	6,050	766	6,000
20285200	RECREATION SUPPLIES					
	RECREATION	5,000	3,247.27	4,000	3,826	5,000
	AQUATICS	5,000	0.00	2,000	2,917	10,000
TOTAL FOR PAGE 2		121,159	65,481.40	125,737	81,879	140,000
TOTAL SERVICES AND SUPPLIES		325,100	238,794.68	356,037	293,499	391,000
LOANS AND LEASE PAYMENTS (30)						
30321000	INTEREST TO LOANS, LEASES	0	0	0	0	0
30322000	PRINCIPAL PD. TO RET. LOANS	0	0	0	0	0
30323000	PRINCIPAL PD. TO RET. LEASES	0	0	0	0	0
TOTAL LOAN / LEASE PAYMENTS		0	0	0	0	0
FIXED ASSETS (40)						
42420100	Deterding Activity Room Roof Replacement	27,000.00	0	31,357.00	0.00	93,500.00
42420100	Deterding Community Roof Replacement	22,000.00	0	31,357.00	0.00	93,500.00
	Total reroofing projects DAR, DCC,		38,785	62,714.00	0	187,000.00
42420200	Deterding Wood Chip Replacement	13,620.00	0	13,620.00	0	8,500.00
42420200	Jonas Wood Chip Replacement	11,080.00	0	11,080.00	0	3,500.00
42420200	Playground replacement parts for all parks	11,392.00		11,392.00	0	7,500.00
	Total playground refurbishment		22,190	36,092.00	0.00	19,500.00
42420200	Deterding Turf Field/Replacement	126,168.00	0	126,168.00	0	0.00
42420200	Jonas Tennis Court Repair/Replacement	120,000.00	0	190,000.00	0	190,000.00
42420200	ADA Concrete Repair/Replacement	30,000.00		0.00		30,000.00
43430300	New Vehicle	0.00	0	40,000.00		39,474.00
TOTAL FIXED ASSETS		361,260.00	60,974.76	454,974.00	0.00	465,974.00

9331 - EXPENDITURE

ACCT#	DESCRIPTION	FINAL Budget 2021-2022	Actual 2020-2021	Final Budget 2022-2023	2021-2022 Year to Date	Prelim Budget 2022- 2023
TOTAL 1000, 2000, 3000,4000 ACCTS		1,173,489.00	714,931.46	1,350,008.00	743,242.43	1,431,990.00
CONTINGENCY (70)						
79790100	Roll Over	0	290,451	89,089	19,732	50,000
	GENERAL RESERVE BALANCE	546,462.00	455,946	615,820.00	575,820	759,912.00
TOTAL AGENCY BUDGET EXPENDITURES		1,719,951.00	1,461,328	2,054,917.00	1,338,794	2,241,902.00

ARDEN MANOR RECREATION AND PARK DISTRICT
9331 - REVENUE

ACCT#	DESCRIPTION	FINAL Budget 2021-2022	Actual 2022	2021- Final Budget 2022-2023	Actual 2022-2023	Prelim Budget 2023-2024
91	PROPERTY TAX REVENUE					
91910100	9101 PROP TAX-CUR SECRED	472,841	480,221.86	501,211	516,402.72	531,000
91910200	9102 PROP TAX-CUR UNSECR	16,000	16,606.87	16,500	17,533.39	18,500
91910300	9103 PROP TAX CUR SUP	11,000	17,615.30	12,000	19,937.01	20,000
91910400	9104 PROP TAX-SEC DELINQ	3,000	3,426.64	3,500	3,079.50	3,000
91910500	9105 PROP TAX-SUP DELINQ	500	613.69	500	1,176.82	1,100
91910600	9106 PROP TAX UNITARY	5,000	5,348.71	5,000	6,042.57	6,000
91912000	9120 PROP TAX REDEMPTION	25	43.56	0	55.32	50
91913000	9130 PROP TAX-PRIOR UNS	250	349.78	250	184.04	250
91914000	9140 PROP TAX PENALTIES	75	209.44	75	138.49	100
	SUB TOTAL (91)	508,691.00	524,435.85	539,036.00	564,549.86	580,000.00
94	INTEREST, RENTALS, CONCESSIONS					
94941000	INTEREST INCOME	4,000	6,999.85	4,000	35,858.29	20,000
94942900	BUILDING AND PICNIC AREA RENTAL	3,000	6,729.00	15,000	19,327.15	25,000
	POOL PICNIC AREA RENTAL	0	0.00	0	0.00	0
94944800	POOL CONCESSIONS	2,000	2,388.10	4,000	3,972.10	4,000
94945900	ADMIN. FEES	3,500	63.34	3,500	396.46	1,000
	SUB TOTAL (94)	12,500.00	16,180.29	26,500.00	59,554.00	50,000.00
95	OTHER GOVERNMENT REVENUE					
95952200	H. O. PRO TAX RELIEF	4,000	4,062.66	4,000	3,992.32	4,000
95952900	In Lieu Taxes-Other (008b)	62,619	63,037.00	0	0.00	0
95959504	Covid Relief	0	83,092.00	0	0.00	0
95956900	STATE AID other misc.	182,811.50	0.00	182,812.00	0	182,812.00
	SUB TOTAL (95)	249,430.50	150,191.66	186,812.00	3,992.32	186,812.00
96	RECREATION SERVICE CHARGES					
	YOUTH RECREATION					
	SUMMER DAY CAMP	42,500	35,947.00	65,000.00	102,014.39	85,000.00
	SCHOOL BREAK CAMPS	2,500	11,316.00	5,500.00	8,890.00	8,500.00
	AFTERSCHOOL PROGRAM	85,000	101,570.53	110,000.00	124,310.60	140,000.00
	SPECIAL EVENTS					
	Events	300	0.00	0	545.00	500
	AQUATICS					
	PUBLIC SWIM,POOL EVENTS, PASSES	2,000	3,071.41	5,000.00	4,104.75	5,000.00
	SWIM LESSONS	2,500	4,905.00	5,000.00	4,055.00	5,000.00
	AQUACIZE	2,000	2,320.00	2,500.00	3,648.00	3,500.00
	SWIM TEAM	11,000	12,554.00	13,000.00	20,850.66	27,000.00
	POOL RENTAL	5,000	4,755.00	7,500.00	7,845.00	8,500.00
	ADULT FITNESS					
	TAI CHI		0.00		0.00	
	YOGA	1,500	0.00	0	0.00	0
	FLOOR EXERCIZE		0.00		0.00	2,000
	SUB TOTAL (96)	154,300.00	176,438.94	213,500.00	276,263.40	285,000.00
97	OTHER REVENUE					
97973000	OTHER DEPOSITS/ DONATIONS	5,000	0.00	0		5,000
97974000	INSURANCE PROCEEDS	0	0.00	0	0.00	0
97979000	REVENUES OTHER (CELL TWR.)	18,333	16,865.00	3,115	6,231.88	7,210
	SUB TOTAL (97)	23,333.00	16,865.00	3,115.00	6,231.88	12,210.00
088B	DEDICATION FEES					
088B	PARKLAND DEDICATION FEES	0.00	0	63,037	65,158	65,158
	SUB TOTAL (088B)	0.00	0	63,037.00	65,158	65,158.00

ARDEN MANOR RECREATION AND PARK DISTRICT
9331 - REVENUE

ACCT#	DESCRIPTION	FINAL Budget 2021-2022	2021-2022 Actual	Final Budget 2022-2023	Actual 2022-2023	Final Budget 2022-2023
	TOTAL DISTRICT REVENUE	948,254.50	846,851.93	1,032,000.00	975,749.46	1,179,180.00
	PREV. YEAR ROLL OVER (starting fund balance)	424,192.00	424,192.00	476,539.00	19,732	486,902.00
	GENERAL RESERVE	455,946.00	455,946	546,463.00	575,820	575,820.00
	TOTAL AVAILABLE REVENUE	1,828,392.50	1,726,989.93	2,055,002.00	1,571,301.46	2,241,902.00

1,372,446.50

1,508,539.00

1,666,082.00

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RESOLUTION NO. AM 2023/2024 – 1

RESOLUTION OF THE BOARD OF THE
ARDEN MANOR RECREATION AND PARK DISTRICT

RESOLUTION ADOPTING THE 2023/2024 FINAL BUDGET

WHEREAS, hearings have been terminated during which time all additions and deletions to the Final Budget for Fiscal Year 2023-24 were made, and

THEREFORE, IT IS HEREBY RESOLVED in accordance with Section 29089 of the Government Code, the Final Budget for Fiscal Year 2023/2024 be and hereby adopted in accordance with the following.

Regular District Budget	
(1) Salaries and Employee Benefits	\$575,016
(2) Services and Supplies	\$391,000
(3) Other Charges (Lease Payments)	\$0
(4) Fixed Assets:	
a. Land	\$0
b. Structures and Improvements	\$426,500
c. Equipment	
d. Computer Software	\$0
e. Equipment	\$39,474.00
(5) Expenditure Transfer	\$0
(6) Contingencies	\$ 50,000
(7) Provision for reserve increases	<u>\$184,092</u>
Total Regular Budget Requirements	\$1,666,082

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

BE IT FURTHER RESOLVED that the Final Budget is hereby adopted in accordance with the