

**Resolution No. 2026-07**  
**Before the Governing Board of the**  
**Auburn Area Recreation and Park District**  
**County of Placer, State of California**

**ADOPTION OF FINAL BUDGET, GENERAL FUND**

WHEREAS, the Auburn Area Recreation and Park District has endeavored to create a Final Budget for Fiscal Year 2026-2027.

THEREFORE, IT IS HEREBY RESOLVED in accordance with Section 29089 of the Government Code, the Final Budget for the Fiscal Year 2026-2027 is hereby adopted in accordance with the following:

**REVENUES**

<b>Park &amp; Recreation Services Revenue</b>		
Program Revenue		1,721,630.00
Facility Rentals		258,580.00
Total Park & Rec. Services Revenue		1,980,210.00
<b>Government Revenues</b>		
Taxes, Governmental Revenue		4,769,124.00
Total Governmental Revenue		4,769,124.00
<b>Other Revenue</b>		
Interest Revenue		179,730.00
Misc. Revenue		86,821.00
Total Other Revenue		266,551.00
<b>Donations</b>		
Donations, Grant, In kind		23,193.00
Total Donation Revenue		23,193.00
<b>TOTAL OPERATING REVENUES</b>		<b>7,039,078.00</b>
<b>Project and Equipment Revenue</b>		
Grant Proceeds		2,177,230.00
Contributions/In kind Services Revenue		17,500.00
Transfer in from Equipment Reserves		425,176.00
Transfer in from ADA Reserves		-
Transfer in from Reserves		623,000.00
Total Project and Equipment Revenue		3,242,906.00
<b>Park Dedication Revenue</b>		
City Park Dedication Revenue		160,000.00
County Park Dedication Revenue		695,000.00
Total Park Dedication Revenue		855,000.00
<b>TOTAL PROJECT AND EQUIPMENT REVENUES</b>		<b>4,097,906.00</b>
<b>TOTAL REVENUES</b>		<b>11,136,984.00</b>

**EXPENDITURES**

Program, Administrative and General Expenditures	
Program Expenditures	363,839.00
Operations & Supplies	727,100.00
Utilities Expense	291,672.00
Professional Expenses	130,317.00
Building & Grounds expense	617,002.00
Property Tax Admin. Fees	93,095.00
Election Cost	44,491.00
Wages & Benefits	4,406,563.00
Equipment and Land Lease	164,836.00
Fixed Assets	7,724.00
Equipment Reserve Expenditures	<u>407,676.00</u>
<b>Total Operating Expenditures</b>	<b>7,254,315.00</b>
Capital Improvement Projects	
General Fund Capital Improvement Projects	-
ADA reserve projects	-
Future Cap Projects	623,000.00
In-Kind & Grant Contribution Projects	<u>2,194,730.00</u>
<b>Total Project Expenditures</b>	<b>2,817,730.00</b>
Park Dedication Capital Improvement Projects	
City Park Dedication Project Expenditures	150,000.00
County Park Dedication Project Expenditures	<u>695,000.00</u>
<b>Total Park Ded. Project Expenditures</b>	<b>845,000.00</b>
<b>TOTAL EXPENDITURES</b>	<b><u>10,917,045.00</u></b>
<b>TOTAL REVENUE SURPLUS (DEFICIT)</b>	<b>219,939.00</b>
TO EQUIPMENT RESERVE	130,000.00
TO ADA RESERVE	5,000.00
TO CONTINGENCY (acct 2453)	-
TO CALPERS 115 Trust	24,000.00
TO FUTURE CAP CONSTRUCTION RESV.	<u>50,000.00</u>
<b>OPERATING BUDGET BALANCE</b>	<b>10,939.00</b>

BE IT FURTHER RESOLVED, that the Final Budget is hereby adopted on this 30th day of April, 2026 in accordance with the listed attachments which show approved appropriations, revenues and methods of financing, appropriations subject to limitations attached hereto and by reference made a part hereof.

  
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 Mike Lynch  
 Board of Directors

  
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 Kahl Muscott  
 District Administrator