



Final Budget Message - 2024/25

In the previous fiscal year, the District has been focusing on completing several large capital projects. Notably, major deferred maintenance was completed on the aquatics facility, aging roofs, and parking lots.

In 2024/25, the District will continue to address several areas of deferred maintenance. This includes completion of the Community Center metal roof, a playground retrofit to improve safety standards, and replacement of four HVCA units and associated thermostats. This fiscal year OVparks will also complete the Parking Lot Connection and Pathways and Trails projects at Orangevale Community Center Park with the funding from Prop. 68 and Park Development Fees. Additional trail development, and the plan to install landscape sculpture(s) at Kenneth Grove are part of the 2024/25 plan.

Expenditures: We anticipate notable increases in several expense areas including water, chemicals, electricity, and gas. This limits the number of deferred maintenance projects that can be funded through the General Fund and OLLAD. Salary & wage expenses are set to increase considerably due to the 2024 increases in minimum wage, the re-structuring of the Recreation Department, the addition of trail maintenance needs at Sundance and Streng, annual cost-of-living increase, and the District's commitment to class-and-comp adjustments. Additional funds are being re-allocated to resume the practice of mailing the Activity Guide to residents three times per year. Funds have been allocated for the November 5, 2024, election.

Revenue: Revenues are anticipated to experience a modest increase from the previous year. While we projected a larger property tax revenue increase in the preliminary budget, the County's projected growth in property tax revenue for 2024/25 only supports a 2% increase in this Final Budget. Interest rates are trending higher than expected, and this revenue will help offset the reduction in anticipated tax revenue. Recreation revenue is also expected to increase as part of that department's plan to implement new programs and service delivery strategies. As a result of previous filing, we have confirmed the receipt of \$167,000 in COVID relief funding through the American Rescue Plan Act (ARPA) to help offset our lost revenue due to the pandemic in 2020 & 2021.

The Orangevale Recreation & Park District looks forward to another year of serving the community by providing excellent parks, facilities, and programs for recreation, leisure, health and wellness, and connection.

Sincerely,

A handwritten signature in blue ink, appearing to read "Becky Herz", is written over a light blue horizontal line.

Becky Herz
District Administrator

**Orangevale Recreation and Park District
Budget vs Actual - FY 22/23, FY 23/24 and Prelim vs Final - FY 24/25**

General Fund, OLLAD, Kenneth Grove, In Lieu Park Dedication, Park Development Fee

	Budget 22/23		Actuals 22/23		22/23 Difference		Budget 23/24		Actuals 23/24		23/24 Difference		Prelim Budget 24/25		Budget 24/25	
332A - GENERAL FUND																
<i>Beginning Year Fund Balance</i>	1,379,553	1,379,553	1,760,494	1,379,553	36,214	1,822,340	1,342,705	1,840,416	1,342,705	1,840,416	18,076	811,747	1,899,945	921,716	1,872,581	
Taxation	1,724,280	1,760,494	255,015	1,760,494	46,515	212,500	1,822,340	278,656	212,500	278,656	66,156	223,500	242,300	242,300	242,300	
Rentals/Interest/Other	208,500	255,015	17,766	255,015	(216,234)	437,000	437,000	126,790	437,000	126,790	(310,210)	563,000	553,000	553,000	553,000	
In Lieu/Grants/HOPTERS	234,000	17,766	611,868	17,766	55,468	790,970	790,970	781,478	790,970	781,478	(9,492)	614,770	786,770	786,770	786,770	
Charges for Service/Rec. Fees/Misc	556,400	611,868	2,645,143	611,868	(78,037)	3,262,810	3,262,810	3,027,340	3,027,340	3,027,340	(235,470)	3,301,215	3,454,651	3,454,651	3,454,651	
Total Revenue	2,723,180	2,645,143	1,972,420	2,645,143	(100,800)	2,183,300	3,262,810	2,119,297	3,027,340	2,119,297	(64,003)	2,504,080	2,508,070	2,508,070	2,508,070	
Salaries & Benefits	2,073,220	1,972,420	553,252	1,972,420	(95,298)	603,200	2,183,300	522,249	603,200	522,249	(80,951)	687,050	688,000	688,000	688,000	
Services & Supplies	648,550	553,252	80,480	553,252	(766,620)	1,182,000	603,200	733,428	1,182,000	733,428	(448,572)	565,000	765,000	765,000	765,000	
Capital Improvement	847,100	80,480	2,606,152	80,480	(962,718)	4,244,530	276,030	73,355	4,244,530	73,355	(202,675)	127,110	137,110	137,110	137,110	
Other			360,985			360,985	921,716		360,985	921,716	(796,201)	3,883,240	4,098,180	4,098,180	4,098,180	
Total Expenses	3,568,870	2,606,152	1,418,544	2,606,152	(962,718)	4,244,530	3,448,329	921,716	4,244,530	3,448,329	(796,201)	3,883,240	4,098,180	4,098,180	4,098,180	
Year End Fund Balance	533,863	1,418,544	38,991	1,418,544	(981,720)	(981,720)	545,014	(420,989)	(981,720)	(420,989)	(582,025)	545,014	545,014	545,014	545,014	
Year End Fund Balance > or < Previous Yr																
332A - General Reserve	545,014	545,014	545,014	545,014	-	545,014	545,014	545,014	545,014	545,014	-	545,014	545,014	545,014	545,014	
374A - OLLAD - GENERAL FUND																
<i>Beginning Year Fund Balance</i>	512,518	512,518	573,254	512,518	(47)	619,009	619,009	615,000	619,009	615,000	25,885	296,156	357,843	357,843	357,843	
Revenues	573,301	573,254	477,285	573,254	(47)	573,795	573,795	599,680	573,795	599,680	(186,786)	626,540	583,834	583,834	583,834	
Expenses - Services & Supplies	565,600	477,285	60	477,285	(88,315)	623,600	436,814	436,814	623,600	436,814	(199)	1,300	654,440	654,440	654,440	
Other Charges - Bond Redemption/Interest	1,300	60	11,669	60	(1,240)	1,300	1,300	418,922	1,300	1,101	(199)	1,300	1,300	1,300	1,300	
Capital Improvement	328,000	11,669	489,014	11,669	(316,331)	569,000	569,000	856,837	569,000	418,922	(150,078)	219,000	247,500	247,500	247,500	
Total Expenses	894,900	489,014	596,758	489,014	(405,886)	1,193,900	856,837	357,843	1,193,900	856,837	(337,063)	846,840	903,240	903,240	903,240	
Year End Fund Balance	190,919	596,758	311,713	596,758	(1,096)	(1,096)	545,014	(420,989)	(1,096)	357,843	(582,025)	545,014	545,014	545,014	545,014	
374A - OLLAD - General Reserve	311,713	311,713	311,713	311,713	-	311,713	311,713	311,713	311,713	311,713	-	311,713	311,713	311,713	311,713	
374B - Kenneth Grove - GENERAL FUND																
<i>Beginning Year Fund Balance</i>	16,724	20,163	5,582	20,163	(1,998)	22,776	22,776	22,776	22,776	22,776	(1,163)	23,734	25,074	25,074	25,074	
Revenues	5,582	5,582	3,584	5,582	(1,998)	5,730	6,791	6,791	5,628	6,791	1,237	22,250	5,628	5,628	5,628	
Expenses - Services & Supplies & Capital Imp.	16,724	22,161	5,932	22,161	(2,400)	22,674	25,074	25,074	22,674	25,074	(2,400)	7,112	24,650	24,650	24,650	
Year End Fund Balance	5,932	5,932	5,932	5,932	-	5,932	5,932	5,932	5,932	5,932	-	5,932	5,932	5,932	5,932	
374B - Kenneth Grove - General Reserve	5,932	5,932	5,932	5,932	-	5,932	5,932	5,932	5,932	5,932	-	5,932	5,932	5,932	5,932	
88C - In Lieu Park Dedication Fund Balance	163,928	173,243	173,243	173,243	-	59,142	64,443	64,443	59,142	64,443	-	64,481	64,443	64,443	64,443	
332I - Park Dev. Fee Fund Balance	408,860	467,027	211,000	467,027	-	211,000	669,979	669,979	211,000	669,979	-	312,434	327,979	327,979	327,979	



RESOLUTION NO: 24-08-729

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ORANGEVALE RECREATION AND PARK DISTRICT, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, ADOPTING THE GENERAL FUND FINAL BUDGET FOR FISCAL YEAR 2024/2025

WHEREAS, all necessary estimates of revenues, expenditures and reserves were reviewed and filed for ending fiscal year 2023/2024; and

THEREFORE, IT IS HEREBY RESOLVED in accordance with Code Section 29089 of the Government Code, the final budget for the fiscal year 2024/2025, be and is hereby adopted in accordance with the following:

(1)	Salaries & Employee Benefits	<u>\$ 2,508,070</u>
(2)	Services & Supplies	<u>688,000</u>
(3)	Other charges	<u>74,110</u>
(4)	Fixed Assets	
	(a) Land	<u>0</u>
	(b) Structures & Improvements	<u>740,000</u>
	(c) Equipment	<u>25,000</u>
(5)	Expenditure transfers	<u>3,000</u>
(6)	Contingencies	<u>60,000</u>
(7)	Provision for reserve increases	<u>0</u>
	TOTAL BUDGET REQUIREMENTS	<u>\$ 4,098,180</u>

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

BE IT FURTHER RESOLVED that the proposed final budget be and is hereby adopted in accordance with the listed attachment which show in detail the approved appropriations, revenues, and methods of financing for the 2024/2025 fiscal year:

ON A MOTION by Director _____, seconded by Director _____, the foregoing Resolution was passed and adopted this 15th day of August 2024 by the following vote:

- AYES:
- NOES:
- ABSTAIN:
- ABSENT:

APPROVED: _____
Chair, Board of Directors

ATTEST: _____
Clerk of the Board



ATTACHMENTS:
Financing Requirements Summary Schedule
Expenditure Detail Schedule
Revenue Detail Schedule
Long-Term Loan Schedule
Fixed Asset Schedule
Appropriations Limit Schedule

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ORANGEVALE RECREATION & PARK DISTRICT

FISCAL YEAR 2024-2025 FINAL BUDGET

SACRAMENTO COUNTY FY 2024-2025 BUDGET INPUT DOCUMENTS

FINAL BUDGET DOCUMENTS

FISCAL YEAR 2024-2025 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FINANCING REQUIREMENTS SCHEDULE FOR GENERAL FUND 332A

<u>APPROPRIATIONS BY OBJECT OF EXPENDITURE</u>	<u>MEANS OF FINANCING THE BUDGET REQUIREMENTS</u>	
OBJECT 10 - SALARIES AND EMPLOYEE BENEFITS	\$ 2,508,070	<u>ESTIMATED REVENUE</u> (3,454,651)
OBJECT 20 - SERVICES AND SUPPLIES	\$ 688,000	<u>RESERVES TO BE DECREASED</u>
OBJECT 30 - OTHER FINANCING USES		<u>GENERAL RESERVES DECREASE</u> -
<u>LOAN AND LEASE REPAYMENTS</u>		
<u>INTEREST AND PRINCIPAL</u>	\$ 72,810	<u>ENCUMBRANCE DECREASE</u> -
<u>ASSESSMENTS JUDGEMENTS/DA</u>	1,300	<u>OTHER RESERVE DECREASE</u> -
<u>TOTAL OBJECT 30 - OTHER FINANCING USES</u>	\$ 74,110	<u>TOTAL RESERVES TO BE DECREASED</u> -
OBJECT 40 - FIXED ASSETS		<u>FUND BALANCE AVAILABLE DECREASE</u> (643,529)
OBJECT 41 - LAND ACQUISITION		
OBJECT 42 - STRUCTURES AND IMPROVEMENTS	\$ 740,000	<u>ESTIMATED LONG-TERM LOAN PROCEEDS</u>
OBJECT 43 - EQUIPMENT	25,000	<u>TOTAL AVAILABLE FINANCING</u> \$ (4,098,180)
<u>TOTAL OBJECT 40 - FIXED ASSETS</u>	\$ 765,000	
OBJECT 50 - FUNDS TRANSFERS OUT	\$ 3,000	<u>FUND EQUITY SCHEDULE</u>
OBJECT 59 - FUNDS TRANSFERS IN		<u>RESERVES</u>
OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT		<u>GENERAL</u>
OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIES	60,000	<u>ENCUMBRANCE</u>
OBJECT 80 - OTHER COMMODITIES		<u>OTHER</u>
PROVISIONS FOR RESERVE INCREASES		<u>FUND BALANCE AVAILABLE</u>
<u>GENERAL RESERVES</u>		<u>TOTALS</u>
<u>OTHER RESERVES</u>		\$ 921,716
		<u>BALANCE AS OF 7/01/24</u> 545,014
		<u>INCREASES</u> -
		<u>DECREASES</u> -
		<u>ADJUSTED FUND BALANCE</u> 545,014
<u>TOTAL BUDGETARY REQUIREMENT</u>	\$ 4,098,180	\$ 643,529
<u>TOTAL DIFFERENCE:</u>	-	\$ 643,529
		<u>OVER/UNDER LIMIT</u> 823,201

**EXPENDITURE DETAIL SCHEDULE - FY 2024-25 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 332A - GENERAL FUND**

Commitment Item	Description	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Final Budget	FY 23-24 Actuals	FY 24-25 Prelim Budget	Changes	FY 24-25 Final Budget
332A ORANGEVALE RECREATION & PARK DISTRICT								
10111000	SALARIES & WAGES - REGULAR EMPLOYEES	822,477	904,324	1,012,000	991,187	1,068,600	0	1,068,600
10112100	SALARIES & WAGES - EXTRA HELP	317,200	371,461	405,000	374,648	538,000	8,000	546,000
10112400	BOARD MEMBERS STIPEND	7,500	7,400	12,000	9,100	12,000	0	12,000
10121000	RETIREMENT - EMPLOYER COST	258,412	292,680	324,000	310,352	327,200	0	327,200
10122000	OASDHI - EMPLOYER COST	87,106	97,471	107,500	104,246	107,500	0	107,500
10123000	GROUP INS - EMPLOYER COST	243,455	235,656	265,500	270,398	341,510	(4,010)	337,500
10124000	WORKERS COMP INS - EMPLOYER COST	40,919	55,883	49,300	51,708	91,100	0	91,100
10125000	SUI INS - EMPLOYER COST	9,377	7,545	8,000	7,658	18,170	0	18,170
10127000	DENTAL CARE - RETIREES	0	0	0	0	0	0	0
10128000	HEALTH CARE - RETIREES	0	0	0	0	0	0	0
Object 10		1,786,446	1,972,420	2,183,300	2,119,297	2,504,080	3,990	2,508,070

20200500	ADVERTISING/LEGAL NOTICES	0	1,839	2,200	143	2,200	0	2,200
20202100	BOOKS/PERIODICALS/SUBSCRIPTIONS	1,829	2,917	3,000	1,691	2,800	0	2,800
20202900	BUSINESS/CONFERENCE EXPENSE	2,530	2,284	3,500	1,364	4,000	0	4,000
20203500	EDUCATION & TRAINING SERVICES	0	1,010	3,000	2,320	3,000	0	3,000
20203600	EDUCATION & TRAINING SUPPLIES	0	0	500	178	500	0	500
20203700	TUITION REIMBURSEMENT	0	0	500	0	100	0	100
20203800	EMPLOYEE RECOGNITION	1,901	2,457	3,300	2,308	2,900	0	2,900
20203900	EMPLOYEE TRANSPORTATION	2,392	2,573	2,800	2,264	3,100	0	3,100
20205100	LIABILITY INSURANCE	98,008	121,571	136,100	116,214	130,500	0	130,500

**EXPENDITURE DETAIL SCHEDULE - FY 2024-25 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 332A - GENERAL FUND**

Commitment Item	Description	FY 21-22	FY 22-23	FY 23-24 Final	FY 23-24	FY 24-25	FY 24-25 Final	
		Actuals	Actuals	Budget	Actuals	Prelim Budget	Changes	Budget
20205500	RENTAL INSURANCE	624	0	0	0	0	0	0
20206100	MEMBERSHIP DUES	13,033	14,588	14,600	14,164	16,000	0	16,000
20207600	OFFICE SUPPLIES	6,025	5,081	6,200	6,566	6,400	200	6,600
20207602	SIGNS	0	0	500	195	500	0	500
20207603	KEYS	0	0	300	0	100	0	100
20208100	POSTAL SERVICES	4,248	10,642	7,500	4,630	10,000	4,000	14,000
20208102	STAMPS	992	434	1,600	1,689	1,750	750	2,500
20208500	PRINTING SERVICES	7,399	24,240	26,000	17,308	27,000	11,000	38,000
20210300	AGRICULTURAL/HORTICULTURAL SERVICE	0	0	500	0	100	0	100
20210400	AGRICULTURAL/HORTICULTURAL SUPPLIES	0	0	500	0	100	0	100
20211200	BUILDING MAINTENANCE SUPPLIES	0	0	500	0	100	0	100
20212200	CHEMICALS	0	0	500	0	100	0	100
20213100	ELECTRICAL MAINTENANCE SERVICE	0	0	400	0	100	0	100
20213200	ELECTRICAL MAINTENANCE SUPPLIES	0	0	500	0	100	0	100
20214100	LAND IMPROVEMENT MAINTENANCE SERVICE	(3,125)	0	500	0	100	0	100
20214200	LAND IMPROVEMENT MAINTENANCE SUPPLIES	0	0	500	0	100	0	100
20215100	MECHANICAL SYSTEM MAINTENANCE SERVICE	0	0	500	0	100	0	100
20215200	MECHANICAL SYSTEM MAINTENANCE SUPPLY	0	0	500	0	100	0	100
20216200	PAINTING SUPPLIES	0	0	500	0	100	0	100
20216700	PLUMBING MAINTENANCE SERVICE	0	0	400	0	100	0	100
20216800	PLUMBING MAINTENANCE SUPPLIES	0	0	500	0	100	0	100
20218100	CONSTRUCTION SERVICES	0	0	500	0	100	0	100
20218200	CONSTRUCTION SUPPLIES	0	0	500	0	100	0	100
20218500	PERMIT CHARGES	0	0	1,500	0	100	0	100

**EXPENDITURE DETAIL SCHEDULE - FY 2024-25 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 332A - GENERAL FUND**

Commitment Item	Description	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Final Budget	FY 23-24 Actuals	FY 24-25 Prelim Budget	Changes	FY 24-25 Final Budget
20219100	ELECTRICITY	0	0	500	0	100	0	100
20219200	NATURAL GAS / LPG / FUEL OIL	0	0	500	0	100	0	100
20219300	REFUSE COLLECTION/DISPOSAL SERVICE	0	0	500	0	100	0	100
20219500	SEWAGE DISPOSAL SERVICE	0	0	500	0	100	0	100
20219700	TELEPHONE SERVICE	12,156	15,488	15,500	18,513	15,500	0	15,500
20219800	WATER	0	0	1,000	36	1,000	0	1,000
20219900	TELEPHONE SYSTEM MAINTENANCE	0	0	500	0	500	0	500
20220500	AUTOMOTIVE MAINTENANCE SERVICE	0	0	500	0	100	0	100
20220600	AUTOMOTIVE MAINTENANCE SUPPLIES	0	0	500	0	100	0	100
20221200	CONSTRUCTION EQUIP MAINT SUPPLIES	0	0	500	0	100	0	100
20222600	EXPENDABLE TOOLS	0	0	500	0	100	0	100
20223600	FUEL & LUBRICANTS	0	0	500	0	100	0	100
20226100	OFFICE EQUIPMENT MAINTENANCE SERVICE	0	0	500	0	100	0	100
20226200	OFFICE EQUIPMENT MAINTENANCE SUPPLIES	2,182	1,803	3,000	2,011	2,600	0	2,600
20227500	RENTS/LEASES EQUIPMENT	0	0	500	0	100	0	100
20228100	SHOP EQUIPMENT MAINTENANCE SERVICE	0	0	500	0	100	0	100
20228200	SHOP EQUIPMENT MAINTENANCE SUPPLIES	0	0	500	0	100	0	100
20229100	OTHER EQUIPMENT MAINTENANCE SERVICE	0	0	500	0	100	0	100
20229200	OTHER EQUIPMENT MAINTENANCE SUPPLIES	0	0	500	0	100	0	100
20231400	CLOTHING/PERSONAL SUPPLIES	927	0	2,000	796	1,600	0	1,600
20232100	CUSTODIAL SERVICES	0	0	1,000	0	100	0	100
20232200	CUSTODIAL SUPPLIES	(411)	0	500	580	500	0	500
20244300	MEDICAL SERVICE	0	652	400	30	400	0	400
20244400	MEDICAL SUPPLIES	0	0	0	0	5,400	0	5,400

**EXPENDITURE DETAIL SCHEDULE - FY 2024-25 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 332A - GENERAL FUND**

Commitment Item	Description	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 24-25	FY 24-25	FY 24-25
		Actuals	Actuals	Budget	Actuals	Prelim Budget	Changes	Budget
20250500	ACCOUNTING SERVICES	5,376	5,979	7,000	6,282	7,000	0	7,000
20250700	ASSESSMENT/COLLECTION SERVICES	18,849	17,138	19,500	19,314	19,500	0	19,500
20251900	ARCHITECTURAL SERVICES	0	0	0	0	0	0	0
20252500	ENGINEERING SERVICES	0	16,206	6,000	0	6,000	0	6,000
20253100	LEGAL SERVICES	0	594	15,000	567	15,000	0	15,000
20257100	SECURITY SERVICES	2,807	2,691	4,000	3,407	4,000	0	4,000
20259100	OTHER PROFESSIONAL SERVICES	5,417	11,183	22,400	27,153	41,000	0	41,000
20259101	COMPUTER CONSULTANTS	5,730	14,131	14,500	14,094	14,500	0	14,500
20281201	PC HARDWARE	2,678	1,760	6,000	2,203	6,000	0	6,000
20281202	PC SOFTWARE	2,846	4,974	6,000	5,976	6,000	0	6,000
20281203	PC SUPPLIES	200	0	2,000	50	2,000	0	2,000
20281900	REGISTRATION SERVICES (ELECTIONS)	0	29,107	0	0	90,000	(25,000)	65,000
20285100	RECREATIONAL SERVICES	175,343	204,724	204,500	214,839	188,500	10,000	198,500
20285200	RECREATIONAL SUPPLIES	35,085	31,835	37,000	29,890	39,000	0	39,000
20289800	OTHER OPERATING EXPENSE - SUPPLIES	27	2,005	2,000	3,155	2,500	0	2,500
20289900	OTHER OPERATING EXPENSE - SERVICES	0	0	2,000	0	1,000	0	1,000
20291100	SYSTEM DEVELOPMENT SERVICE	2,963	3,271	3,300	2,247	3,300	0	3,300
20296200	GS PARKING CHARGES	195	75	200	74	200	0	200
	Object 20	408,226	553,252	603,200	522,249	687,050	950	688,000

30321000	INTEREST EXPENSE	33,864	29,006	27,730	27,723	26,410	0	26,410
30322000	BOND/LOAN REDEMPTION	116,378	43,541	44,200	44,077	46,400	0	46,400
30345000	TAX/LIC/ASSESSMENTS	1,135	1,212	1,600	19	1,300	0	1,300

**EXPENDITURE DETAIL SCHEDULE - FY 2024-25 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 332A - GENERAL FUND**

Commitment Item	Description	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Final Budget	FY 23-24 Actuals	FY 24-25 Prelim Budget	FY 24-25 Final Budget	Changes
	Object 30	151,377	73,759	73,530	71,819	74,110	0	74,110
41410100	LAND	1,350	0	0	0	0	0	0
	Object 41	1,350	0	0	0	0	0	0
42420100	BUILDINGS	0	0	0	0	0	0	0
42420200	STRUCTURES	0	69,521	1,152,000	704,120	540,000	200,000	740,000
	Object 42	0	69,521	1,152,000	704,120	540,000	200,000	740,000
43430300	VEHICLES/EQUIPMENT - OTHER	0	10,959	30,000	29,308	25,000	0	25,000
	Object 43	0	10,959	30,000	29,308	25,000	0	25,000
50557100	FINGERPRINTING SERVICE	1,152	2,080	2,500	1,536	3,000	0	3,000
	Object 59	1,152	2,080	2,500	1,536	3,000	0	3,000
79790100	CONTINGENCY APPROPRIATIONS	0	0	200,000	0	50,000	10,000	60,000
	GENERAL RESERVES	0	0	0	0	0	0	0
	Object 79	0	0	200,000	0	50,000	10,000	60,000

**EXPENDITURE DETAIL SCHEDULE - FY 2024-25 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 332A - GENERAL FUND**

Commitment Item	Description	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Final Budget	FY 23-24 Actuals	FY 24-25 Prelim Budget	Changes	FY 24-25 Final Budget
	FUND CENTER 9339332	2,348,551	2,681,991	4,244,530	3,448,329	3,883,240	214,940	4,098,180
	FUND TOTAL 332 A	2,348,551	2,681,991	4,244,530	3,448,329	3,883,240	214,940	4,098,180

REVENUE DETAIL SCHEDULE - FY 2024-2025 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 332A - GENERAL FUND

Commitment Item	Description	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Final Budget	FY 23-24 Actuals	FY 24-25 Prelim Budget	Changes	FY 24-25 Final Budget
332A	ORANGEVALE RECREATION & PARK DISTRICT							
91910100	PROP TAX CUR SEC	(1,519,686)	(1,612,199)	(1,692,800)	(1,702,570)	(1,763,986)	27,365	(1,736,621)
91910200	PROP TAX CUR UNSEC	(52,553)	(54,741)	(55,800)	(60,508)	(61,119)	0	(61,119)
91910300	PROP TAX CUR SUP	(55,745)	(62,242)	(44,000)	(40,374)	(44,000)	0	(44,000)
91910400	PROPERTY TAX SECURED DELINQ.	(10,832)	(9,745)	(10,900)	(13,383)	(11,500)	0	(11,500)
91910500	PROPERTY TAX SUPPLE DELINQ.	(1,940)	(3,724)	(2,500)	(4,444)	(3,000)	0	(3,000)
91910600	PROPERTY TAX UNITARY	(14,483)	(16,629)	(14,800)	(18,172)	(14,800)	0	(14,800)
91912000	PROP TAX REDEMP	(140)	(175)	(140)	(54)	(140)	0	(140)
91913000	PROP TAX PR UNSEC	(1,105)	(582)	(900)	(589)	(900)	0	(900)
91914000	PROP TAX PENALTIES	(663)	(438)	(500)	(302)	(500)	0	(500)
91919900	TAXES - OTHER	0	(19)		(21)	0	0	0
	Object 91	\$ (1,657,147)	\$ (1,760,494)	\$ (1,822,340)	\$ (1,840,416)	\$ (1,899,945)	\$ 27,365	\$ (1,872,581)
94941000	INTEREST INCOME	(9,488)	(55,518)	(14,500)	(77,556)	(14,500)	(23,500)	(38,000)
94942900	BUILDING RENTAL OTHER	(138,073)	(129,969)	(130,000)	(133,516)	(140,000)	5,000	(135,000)

REVENUE DETAIL SCHEDULE - FY 2024-2025 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 332A - GENERAL FUND

Commitment Item	Description	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Final Budget	FY 23-24 Actuals	FY 24-25 Prelim Budget	Changes	FY 24-25 Final Budget
94943900	GROUND LEASES (CELL TOWERS)	(47,305)	(47,498)	(47,000)	(47,769)	(47,000)	(300)	(47,300)
94944800	REC. CONCESSION (FINAL 9)	(23,966)	(22,030)	(21,000)	(19,815)	(22,000)	0	(22,000)
94945900	VENDING MACHINES	0	0	0	0	0	0	0
94949000	CONCESSIONS OTHER	0	0	0	0	0	0	0
	Object 94	(218,832)	(255,015)	(212,500)	(278,656)	(223,500)	(18,800)	(242,300)
95952200	HOMEOWNER PROP TAX RELIEF	(12,856)	(12,464)	(13,000)	(12,129)	(13,000)	0	(13,000)
95952900	IN LIEU TRANSFER	(40,012)	(5,302)	(424,000)	(114,661)	(352,000)	10,000	(342,000)
95956900	STATE AID	0	0	0	0	(198,000)	0	(198,000)
95959504	STATE COVID RELIEF FOR IND. DIST.	(250,009)	0	0	0	0	0	0
	Object 95	(302,877)	(17,766)	(437,000)	(126,790)	(563,000)	10,000	(553,000)
96963313	MISCELLANEOUS OTHER FEES	(3,056)	(1,540)	(1,000)	(808)	(1,000)	0	(1,000)
96964600	RECREATION SERVICE CHGS	(580,337)	(605,366)	(585,000)	(574,562)	(610,000)	(5,000)	(615,000)
96969700	SECURITY SERVICES	(352)	(47)	(1,000)	(17)	(100)	0	(100)
	Object 96	(583,745)	(606,953)	(587,000)	(575,387)	(611,100)	(5,000)	(616,100)

REVENUE DETAIL SCHEDULE - FY 2024-2025 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 332A - GENERAL FUND

Commitment Item	Description	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Final Budget	FY 23-24 Actuals	FY 24-25 Prelim Budget	Changes	FY 24-25 Final Budget
97973000	DONATIONS/CONTRIBUTIONS	(2,951)	(2,425)	(2,300)	(3,950)	(2,000)	0	(2,000)
97974000	INSURANCE PROCEEDS	(532)	(141)	(270)	0	(270)	0	(270)
97979000	MISCELLANEOUS OTHER REVENUES	(453)	(2,349)	(201,400)	(202,141)	(1,400)	(167,000)	(168,400)
97979900	PRIOR YEAR	0	0	0	0	0	0	0
	Object 97	(3,936)	(4,915)	(203,970)	(206,091)	(3,670)	(167,000)	(170,670)
98986200	ASSET SALE PROCEEDS - SP DIST	0	0	0	0	0	0	0
	Object 98	0	0	0	0	0	0	0
	FUND CENTER 9339332	(2,766,537)	(2,645,143)	(3,262,810)	(3,027,341)	(3,301,215)	(153,435)	(3,454,651)
	FUND TOTAL 332A	(2,766,537)	(2,645,143)	(3,262,810)	(3,027,341)	(3,301,215)	(153,435)	(3,454,651)

REVENUE DETAIL SCHEDULE - FY 2024-2025 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 332A - GENERAL FUND

Commitment Item	Description	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Final Budget	FY 23-24 Actuals	FY 24-25 Prelim Budget	Changes	FY 24-25 Final Budget
97973000	DONATIONS/CONTRIBUTIONS	(2,951)	(2,425)	(2,300)	(3,950)	(2,000)	0	(2,000)
97974000	INSURANCE PROCEEDS	(532)	(141)	(270)	0	(270)	0	(270)
97979000	MISCELLANEOUS OTHER REVENUES	(453)	(2,349)	(201,400)	(202,141)	(1,400)	0	(1,400)
97979900	PRIOR YEAR	0	0	0	0	0	0	0
	Object 97	(3,936)	(4,915)	(203,970)	(206,091)	(3,670)	0	(3,670)
98986200	ASSET SALE PROCEEDS - SP DIST	0	0	0	0	0	0	0
	Object 98	0	0	0	0	0	0	0
	FUND CENTER 9339332	(2,766,537)	(2,645,143)	(3,262,810)	(3,027,341)	(3,301,215)	(153,435)	(3,454,651)
	FUND TOTAL 332A	(2,766,537)	(2,645,143)	(3,262,810)	(3,027,341)	(3,301,215)	(153,435)	(3,454,651)

LONG-TERM LOAN SCHEDULE

FISCAL YEAR 2024-2025

Orangevale Recreation & Park District

1 DESCRIPTION	<u>FUND</u>	<u>PAYMENTS</u>	<u>BALANCE DUE</u>
Pecan Ave. Property Purchase (INTEREST)	332A	0.00	0.00
Pecan Ave. Property Purchase (PRINCIPLE)	332A	0.00	0.00
Pecan Avenue Property (Final payment made in 2021)	332A	0.00	0.00
TOTAL of LONG TERM DEBT:		0.00	0.00

Shackelton Woods formerly referred to as Grant Property.

2 DESCRIPTION	<u>FUND</u>	<u>PAYMENTS</u>	<u>BALANCE DUE</u>
6920 & 6930 Hazel Ave Property Purchase (INTEREST)	332A	26,406.25	204,392.55
6920 & 6930 Hazel Ave Property Purchase (PRINCIPLE)	332A	42,000.00	781,000.00
6920 & 6930 Hazel Ave Property	332A	68,406.25	985,392.55
TOTAL of LONG TERM DEBT:		68,406.25	985,392.55

Orangevale Community Center Park formerly Regency Baptist Church
Interest rate is 3.25%

**ORANGEVALE RECREATION AND PARK DISTRICT
FIXED ASSETS TO BE ACQUIRED
FISCAL YEAR 2024/25**

DESCRIPTION	Capital Improvement			
	Land	Building	Structures & Improve.	Equipment
COMMITMENT	41410100	42420100	42420200	43430300
Fund 332A (General Fund)				
OCCP Driveway project			283,000	
OCCP Pathway/Trails project phase 1			187,000	
OCCP Trails project phase 2			70,000	
Roof at Community Center phase 2			200,000	
Vehicles - Mower			-	25,000
Total (332A) 2024/25			740,000	25,000
				-
Fund 374A (OLLAD)				-
HVAC/Thermastats at OCCP			175,000	
Playground Retrofit/Replace OCP			55,000	
Equipment - Turbin Blower			-	10,000
Horse Arena Groomer				7,500
Total (OLLAD) 2024/25	-	-	230,000	17,500
	-		-	-
Fund 374B (Kenneth Grove)				
Landscape Sculpture			16,000	
Total (KG) 2024/25	-	-	16,000	-



APPROPRIATIONS LIMIT SCHEDULE

ORANGEVALE RECREATION AND PARK DISTRICT FISCAL YEAR: 2024/2025

WHEREAS, the voters of the State of California on November 6, 1979 added Article XIII B to the California State Constitution placing various limitations on the appropriations of state and local government; and

WHEREAS, Article XIII B provide that the appropriations limit for Fiscal Year 2024-25 is calculated by adjusting the base year appropriations limit of Fiscal Year 2023-24 for changes in the cost of living and population, said calculations attached hereto and by this reference incorporated herein; and

WHEREAS, the District has complied with the provisions of Article XIII B and Section 79 *et seq.* of the Government Code in determining the appropriation limit for the Fiscal Year 1978-79;

NOW, THEREFORE, the Board of Directors of the Orangevale Recreation and Park District does resolve as follows:

Section 1. The appropriations limit for Fiscal Year 2024-25 shall be **\$4,993,720** for the District.

Section 2. The District's proceeds from taxes are projected at **\$1,872,581** which is less than the appropriations limit.

**Orangevale Recreation & Park District
Article XXIIB Appropriations Limit Calculation
FY 2024/25**

FY 2023/24 Appropriations Limit	\$ 4,813,688
*Adjustment for Price and Population Factors per County of Sacramento:	1.0374
FY 2023/24 Appropriations Limit	\$ 4,993,720

Appropriations Subject to Limitation	
Proceeds Of Taxes	\$ 1,872,581
User Fees and Charges In Excess Of Costs	\$ -
Appropriations Subject to Limitation	<u>\$ 1,872,581</u>

FY 2023/24 Appropriations Limit	\$ 4,993,720
Less Appropriations Subject to Limit	<u>\$ 1,872,581</u>
Amount Under Limit	<u>\$ 3,121,139</u>

*The County of Sacramento provided us with the Appropriations Limit calculation factor on August 5, 2024.



RESOLUTION NO: 24-08-730

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ORANGEVALE RECREATION AND PARK DISTRICT ADOPTING THE ORANGEVALE LANDSCAPING & LIGHTING ASSESSMENT DISTRICT FINAL BUDGET FOR FISCAL YEAR 2024/2025

WHEREAS, all necessary estimates of revenues, expenditures and reserves were reviewed and filed for ending fiscal year 2023/2024; and

THEREFORE, IT IS HEREBY RESOLVED in accordance with Code Section 29089 of the Government Code, the final budget for the fiscal year 2024/2025, be and is hereby adopted in accordance with the following:

(1)	Salaries & Employee Benefits	\$ _____
(2)	Services & Supplies	_____ 654,440
(3)	Other charges	_____ 1,300
(4)	Fixed Assets	
	(a) Land	_____ 0
	(b) Structures & Improvements	_____ 230,000
	(c) Equipment	_____ 17,500
(5)	Expenditure transfers	_____
(6)	Contingencies	_____
(7)	Provision for reserve increases	_____
	TOTAL BUDGET REQUIREMENTS	\$ _____ 903,240

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

BE IT FURTHER RESOLVED that the proposed final budget be and is hereby adopted in accordance with the listed attachment which show in detail the approved appropriations, revenues, and methods of financing for the 2024/2025 fiscal year:

ON A MOTION by Director _____, seconded by Director _____, the foregoing Resolution was passed and adopted this 15th day of August 2024 by the following vote:

- AYES:
- NOES:
- ABSTAIN:
- ABSENT:

APPROVED: _____
Chair, Board of Directors

ATTEST: _____
Clerk of the Board

FISCAL YEAR 2024-2025 FINAL BUDGET

Orangevale Recreation & Park District

FINANCING REQUIREMENTS SCHEDULE FOR FUND 374A (OLLAD)

<u>APPROPRIATIONS BY OBJECT OF EXPENDITURE</u>	<u>MEANS OF FINANCING THE BUDGET REQUIREMENTS</u>
OBJECT 10 - SALARIES AND EMPLOYEE BENEFITS	ESTIMATED REVENUE \$ (583,834)
OBJECT 20 - SERVICES AND SUPPLIES	RESERVES TO BE DECREASED
OBJECT 30 - OTHER FINANCING USES	GENERAL RESERVES DECREASE -
<u>LOAN AND LEASE REPAYMENTS</u>	ENCUMBRANCE DECREASE -
<u>INTEREST AND PRINCIPAL</u>	OTHER RESERVES DECREASE -
<u>TAXES/LICENSES/ASSESSMENTS</u>	TOTAL RESERVES TO BE DECREASED -
<u>JUDGEMENTS/DAMAGES</u>	
TOTAL OBJECT 30 - OTHER FINANCING USES	\$ 1,300
OBJECT 40 - FIXED ASSETS	FUND BALANCE AVAILABLE DECREASE (319,406)
OBJECT 41 - LAND ACQUISITION	ESTIMATED LONG-TERM LOAN PROCEEDS -
OBJECT 42 - STRUCTURES AND IMPROVEMENTS	TOTAL AVAILABLE FINANCING \$ (903,240)
OBJECT 43 - EQUIPMENT	
TOTAL OBJECT 40 - FIXED ASSETS	\$ 247,500
OBJECT 50 - FUNDS TRANSFERS OUT	FUND EQUITY SCHEDULE BALANCE
OBJECT 59 - FUNDS TRANSFERS IN	RESERVES Est. 7/01/24 INCREASES DECREASES
OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT	GENERAL 311,713 - 311,713
OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIES	ENCUMBRANCE - -
OBJECT 80 - OTHER COMMODITIES	OTHER - -
PROVISIONS FOR RESERVE INCREASES	FUND BALANCE AVAILABLE \$ 357,843 \$ 319,406
GENERAL RESERVES	TOTALS \$ 669,556 \$ 319,406
OTHER RESERVES	
TOTAL BUDGETARY REQUIREMENT	APPROPRIATIONS LIMIT \$ 903,240
TOTAL DIFFERENCE:	APPROPRIATIONS SUBJECT TO LIMIT OVER/UNDER LIMIT

EXPENDITURE DETAIL SCHEDULE - FY 2024-2025 FINAL BUDGET

ORANGEVALE RECREATION & PARK DISTRICT

FUND 374A - ORANGEVALE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT (OLLAD)

Commitment Item	Description	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Final Budget	FY 23-24 Actuals	FY 24-25 Prelim Budget	Changes	FY 24-25 Final Budget
374A OLLAD								
20203500	EDUCATION/TRAINING SERVICE	1,104	1,360	3,000	330	3,000	0	3,000
20206100	MEMBERSHIP DUES	0	0	500	0	200	0	200
20207600	OFFICE SUPPLIES	13	309	500	286	300	0	300
20207602	SIGNS	0	1,171	1,000	413	1,000	1,000	2,000
20207603	KEYS	35	170	800	554	800	0	800
20210300	AGRICULTURAL/HORTICULTURAL SERVICE	12,433	5,025	12,500	6,025	12,500	0	12,500
20210400	AGRICULTURAL/HORTICULTURAL SUPPLIES	3,311	9,181	12,000	4,002	12,000	0	12,000
20211200	BUILDING MAINTENANCE SUPPLIES	5,745	8,956	9,000	7,100	9,000	1,000	10,000
20212200	CHEMICALS	37,413	34,793	56,000	54,985	62,000	6,000	68,000
20213100	ELECTRICAL MAINTENANCE SERVICE	0	1,335	4,000	1,793	3,000	2,000	5,000
20213200	ELECTRICAL MAINTENANCE SUPPLIES	708	515	1,500	1,504	1,500	1,100	2,600
20214100	LAND IMPROVEMENT MAINTENANCE SERVICE	32,994	37,266	47,000	1,000	38,000	2,000	40,000
20214200	LAND IMPROVEMENT MAINTENANCE SUPPLIES	31,680	24,320	34,000	27,904	32,000	4,500	36,500
20215100	MECHANICAL SYSTEM MAINTENANCE SERVICE	5,410	4,710	9,000	910	8,000	0	8,000
20215200	MECHANICAL SYSTEM MAINTENANCE SUPPLY	2,206	1,939	3,000	1,222	3,000	0	3,000
20216200	PAINTING SUPPLIES	1,463	449	1,500	898	1,500	0	1,500
20216700	PLUMBING MAINTENANCE SERVICE	155	465	1,000	300	1,000	0	1,000
20216800	PLUMBING MAINTENANCE SUPPLIES	1,783	372	2,300	1,246	2,300	0	2,300
20218100	IRRIGATION SERVICES	0	0	2,000	0	2,000	0	2,000
20218200	IRRIGATION SUPPLIES	12,443	9,353	16,000	9,561	15,000	1,000	16,000
20218500	PERMIT CHARGES	3,104	3,075	4,000	4,953	4,200	800	5,000
20219100	ELECTRICITY	71,848	71,463	73,000	75,124	78,000	3,000	81,000

EXPENDITURE DETAIL SCHEDULE - FY 2024-2025 FINAL BUDGET

ORANGEVALE RECREATION & PARK DISTRICT

FUND 374A - ORANGEVALE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT (OLLAD)

Commitment Item	Description	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Final Budget	FY 23-24 Actuals	FY 24-25 Prelim Budget	Charges	FY 24-25 Final Budget
374A OLLAD								
20219200	NATURAL GAS / LPG / FUEL OIL	23,432	32,997	40,000	25,286	40,000	0	40,000
20219300	REFUSE COLLECTION/DISPOSAL SERVICE	18,455	22,611	23,000	19,862	23,000	0	23,000
20219500	SEWAGE DISPOSAL SERVICE	14,040	13,972	14,200	14,372	15,000	0	15,000
20219700	TELEPHONE SERVICE	0	0	1,000	0	100	0	100
20219800	WATER	52,883	63,532	66,000	61,160	80,940	0	80,940
20219900	TELEPHONE SYSTEM MAINTENANCE	1,332	1,332	1,500	666	1,500	0	1,500
20220500	AUTOMOTIVE MAINTENANCE SERVICE	3,445	3,611	4,000	2,274	3,500	3,000	6,500
20220600	AUTOMOTIVE MAINTENANCE SUPPLIES	3,928	4,574	5,300	3,786	5,600	0	5,600
20221200	CONSTRUCTION EQUIP MAINT SUPPLIES	22	18	500	0	500	0	500
20222600	EXPENDABLE TOOLS	1,126	22	2,500	1,478	2,000	0	2,000
20223600	FUEL & LUBRICANTS	18,162	25,848	24,000	20,328	26,400	1,000	27,400
20227500	RENTS/LEASES EQUIPMENT	587	729	3,500	1,512	2,200	0	2,200
20228100	SHOP EQUIPMENT MAINTENANCE SERVICES	579	581	1,500	1,443	1,700	0	1,700
20228200	SHOP EQUIPMENT MAINTENANCE SUPPLIES	5,067	8,388	7,500	8,512	8,500	500	9,000
20229100	OTHER EQUIPMENT MAINTENANCE SERVICE	2,022	859	1,500	1,528	1,500	0	1,500
20229200	OTHER EQUIPMENT MAINTENANCE SUPPLIES	1,987	1,444	2,500	4,169	2,500	1,000	3,500
20231400	CLOTHING/PERSONAL SUPPLIES	4,452	3,410	3,500	2,444	3,700	0	3,700
20232200	CUSTODIAL SUPPLIES	14,827	14,072	18,000	16,889	19,000	0	19,000
20250500	ACCOUNTING SERVICES	2,955	3,287	3,400	3,453	3,500	0	3,500
20252500	ENGINEERING SERVICES	15,077	13,320	15,100	14,773	15,100	0	15,100
20253100	LEGAL SERVICES	1,269	2,727	10,000	0	5,000	0	5,000
20257100	SECURITY SERVICES	21,073	20,704	26,000	17,337	26,000	0	26,000

EXPENDITURE DETAIL SCHEDULE - FY 2024-2025 FINAL BUDGET

ORANGEVALE RECREATION & PARK DISTRICT

FUND 374A - ORANGEVALE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT (OLLAD)

Commitment Item	Description	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Final Budget	FY 23-24 Actuals	FY 24-25 Prelim Budget	Changes	FY 24-25 Final Budget
	Object 79	0	0	95,000	0	0	0	0
	FUND CENTER 9379374	453,716	489,014	1,193,900	856,837	846,840	56,400	903,240
	FUND TOTAL 374 A	453,716	489,014	1,193,900	856,837	846,840	56,400	903,240

374A OLLAD

REVENUE DETAIL SCHEDULE - FY 2024-2025 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 374A - ORANGEVALE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT (OLLAD)

Commitment Item	Description	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Final Budget	FY 23-24 Actuals	FY 24-25 Prelim Budget	Changes	FY 24-25 Final Budget
374A	OLLAD							
94941000	INTEREST INCOME	(4,487)	(26,607)	(4,900)	(34,382)	(4,900)	(12,291)	(17,191)
94942900	BUILDING RENTAL OTHER	0	0	0	0	0	0	0
	Object 94	(4,487)	(26,607)	(4,900)	(34,382)	(4,900)	(12,291)	(17,191)
96960300	SPECIAL ASSESSMENT	(561,656)	(564,898)	(568,895)	(565,298)	(568,643)	2,000	(566,643)
96964600	RECREATION SVC C	0	0	0	0	0	0	0
	Object 96	(561,656)	(564,898)	(568,895)	(565,298)	(568,643)	2,000	(566,643)
	FUND CENTER 9379374	(566,143)	(591,505)	(573,795)	(599,680)	(573,543)	(10,291)	(583,834)
	FUND TOTAL 374 A	(566,143)	(591,505)	(573,795)	(599,680)	(573,543)	(10,291)	(583,834)



RESOLUTION NO: 24-08-731

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ORANGEVALE RECREATION AND PARK DISTRICT ADOPTING THE KENNETH GROVE LANDSCAPING & LIGHTING ASSESSMENT DISTRICT FINAL BUDGET FOR FISCAL YEAR 2024/2025

WHEREAS, all necessary estimates of revenues, expenditures and reserves were reviewed and filed for ending fiscal year 2023/2024; and

THEREFORE, IT IS HEREBY RESOLVED in accordance with Code Section 29089 of the Government Code, the final budget for the fiscal year 2024/2025, be and is hereby adopted in accordance with the following:

(1)	Salaries & Employee Benefits	\$ _____
(2)	Services & Supplies	_____ 8,650
(3)	Other charges	_____
(4)	Fixed Assets	_____
	(a) Land	_____
	(b) Structures & Improvements	_____ 16,000
	(c) Equipment	_____
(5)	Expenditure transfers	_____
(6)	Contingencies	_____
(7)	Provision for reserve increases	_____
	TOTAL BUDGET REQUIREMENTS	\$ _____ 24,650

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

BE IT FURTHER RESOLVED that the proposed final budget be and is hereby adopted in accordance with the listed attachment which show in detail the approved appropriations, revenues, and methods of financing for the 2024/2025 fiscal year:

ON A MOTION by Director _____, seconded by Director _____, the foregoing Resolution was passed and adopted this 15th day of August 2024 by the following vote:

- AYES:
- NOES:
- ABSTAIN:
- ABSENT:

APPROVED: _____
Chair, Board of Directors

ATTEST: _____
Clerk of the Board

FISCAL YEAR 2024-2025 FINAL BUDGET

Orangevale Recreation & Park District

FINANCING REQUIREMENTS SCHEDULE FOR FUND 374B KENNETH GROVE ASSESSMENT DISTRICT

<u>APPROPRIATIONS BY OBJECT OF EXPENDITURE</u>	<u>MEANS OF FINANCING THE BUDGET REQUIREMENTS</u>
OBJECT 10 - SALARIES AND EMPLOYEE BENEFITS	ESTIMATED REVENUE \$ (5,628)
OBJECT 20 - SERVICES AND SUPPLIES	RESERVES TO BE DECREASED
OBJECT 30 - OTHER FINANCING USES	GENERAL RESERVES DECREASE -
LOAN AND LEASE REPAYMENTS	
INTEREST AND PRINCIPAL	
TAXES/LICENSES/ASSESSMENTS	
JUDGMENTS/DAMAGES	
	ENCUMBRANCE DECREASE -
	OTHER RESERVES DECREASE -
	TOTAL RESERVES TO BE DECREASED -
TOTAL OBJECT 30 - OTHER FINANCING USES	FUND BALANCE AVAILABLE DECREASE (19,022)
OBJECT 40 - FIXED ASSETS	
OBJECT 41 - LAND ACQUISITION	
OBJECT 42 - STRUCTURES AND IMPROVEMENTS	ESTIMATED LONG-TERM LOAN PROCEEDS -
OBJECT 43 - EQUIPMENT	TOTAL AVAILABLE FINANCING \$ (24,650)
TOTAL OBJECT 40 - FIXED ASSETS	\$ 16,000
OBJECT 50 - FUNDS TRANSFERS OUT	
OBJECT 59 - FUNDS TRANSFERS IN	
OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT	
OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIES	
OBJECT 80 - OTHER COMMODITIES	
PROVISIONS FOR RESERVE INCREASES	
GENERAL RESERVES	FUND EQUITY SCHEDULE BALANCE AS OF 7/01/24 5,932
OTHER RESERVES	RESERVES -
	GENERAL 5,932
	ENCUMBRANCE -
	OTHER -
	FUND BALANCE 25,074
	AVAILABLE -
	TOTALS \$ 31,006
	ADJUSTED FUND BALANCE 6,052
TOTAL BUDGETARY REQUIREMENT	\$ 24,650
TOTAL DIFFERENCE:	APPROPRIATIONS SUBJECT TO LIMIT 19,022
	OVER/UNDER LIMIT \$ 11,984

EXPENDITURE DETAIL SCHEDULE - FY 2024-25 FINAL BUDGET

ORANGEVALE RECREATION & PARK DISTRICT

FUND 374B - KENNETH GROVE ASSESSMENT

Commitment Item	Description	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 23-24	FY 24-25	FY 24-25	FY 24-25
		Actuals	Actuals	Actuals	Final Budget	Final Budget	Prelim Budget	Changes	Final Budget
	Object 79	0	0	0	0	0	0	0	0
	FUND CENTER 9379375	2,968	3,674	5,730	5,730	4,493	22,250	(18,400)	24,650
	FUND TOTAL 374 B	2,968	3,674	5,730	5,730	4,493	22,250	(18,400)	24,650

REVENUE DETAIL SCHEDULE - FY 2024-25 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 374B - KENNETH GROVE ASSESSMENT

Commitment Item	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Final Budget	FY 23-24 Actuals	FY 24-25 Prelim Budget	Changes	FY 24-25 Final Budget
FUND KENNETH GROVE							
94941000 INTEREST INCOME	(151)	(885)	(200)	(1,375)	(200)	0	(200)
Object 94	(151)	(885)	(200)	(1,375)	(200)	0	(200)
96960300 SPECIAL ASSESSMENT	(5,385)	(5,428)	(5,428)	(5,416)	(5,428)	0	(5,428)
Object 96	(5,385)	(5,402)	(5,428)	(5,416)	(5,428)	0	(5,428)
FUND CENTER 9379375	(5,536)	(6,287)	(5,628)	(6,791)	(5,628)	0	(5,628)
FUND TOTAL 374 B	(5,536)	(6,287)	(5,628)	(6,791)	(5,628)	0	(5,628)



RESOLUTION # 24-08-732

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
ORANGEVALE RECREATION AND PARK DISTRICT APPROVING THE
REVISION OF THE DISTRICT'S RESERVE DESIGNATIONS IN
ACCORDANCE WITH GASB 54**

WHEREAS, the Government Standards Accounting Board (GASB) has issued Statement No.54, establishing a hierarchy clarifying the constraints that govern how a government entity can use amounts reported as fund balance; and

WHEREAS, the Board of Directors has determined that compliance with GASB 54 will clearly define new fund balance classifications; identify the Board as the highest decision-making level of authority; identify authority and action that lead to committed and assigned fund balances; establish spending priority; and establish a minimum fund balance policy; and

WHEREAS, the Board of Directors of the Orangevale Recreation and Park District, by Resolution 11-10-451 adopted a fund balance policy for financial statement reporting; and

WHEREAS, the Board of Directors desires to update the reserve designations for the fiscal year ending June 30, 2024.

NOW, THEREFORE BE IT RESOLVED, the Board of Directors authorizes the District Administrator to revise the reserve designations in accordance with GASB 54 for the fiscal year ending June 30, 2024, according to the table outlined in Exhibit A.

ON A MOTION by Director _____, seconded by Director _____, the foregoing Resolution was passed and adopted by the Orangevale Recreation and Park District Board of Directors this 15th day of August 2024 by the following vote to wit.

AYES:
NOES:
ABSENT:
ABSTAIN:

APPROVED: _____
Chair, Board of Directors

ATTEST: _____
Clerk of the Board

**Orangevale Recreation and Park District
Reserve Fund Allocation - Fiscal 2024/25 FINAL**

Orangevale Recreation and Park District - General Fund 332A	
Reserve Fund Category	
Unrestricted	
<i>Assigned</i>	
Swimming Pool @ 7/1/15	200,000
Swimming Pool @ 7/1/16	200,000
Swimming Pool @ 7/1/17	200,000
Swimming Pool @ 7/1/18	200,000
Swimming Pool @ 7/1/19	200,000
Swimming Pool @ 7/1/20	200,000
Swimming Pool @ 7/1/21	200,000
Swimming Pool @ 7/1/22	200,000
Swimming Pool @ 7/1/23	200,000
Swimming Pool @ 7/1/24	200,000
Capital Replacement - Community Center @ 7/1/15	150,000
Capital Replacement - Community Center @ 7/1/16	150,000
Capital Replacement - Community Center @ 7/1/17	150,000
Capital Replacement - Community Center @ 7/1/18	150,000
Capital Replacement - Community Center @ 7/1/19	150,000
Capital Replacement - Community Center @ 7/1/20	150,000
Capital Replacement - Community Center @ 7/1/21	150,000
Capital Replacement - Community Center @ 7/1/22	150,000
Capital Replacement - Community Center @ 7/1/23	150,000
Capital Replacement - Community Center @ 7/1/24	150,000
Capital Replacement - Parking Lots & Pathways @ 7/1/15	50,000
Capital Replacement - Parking Lots & Pathways @ 7/1/16	50,000
Capital Replacement - Parking Lots & Pathways @ 7/1/17	50,000
Capital Replacement - Parking Lots & Pathways @ 7/1/18	50,000
Capital Replacement - Parking Lots & Pathways @ 7/1/19	50,000
Capital Replacement - Parking Lots & Pathways @ 7/1/20	50,000
Capital Replacement - Parking Lots & Pathways @ 7/1/21	50,000
Capital Replacement - Parking Lots & Pathways @ 7/1/22	50,000
Capital Replacement - Parking Lots & Pathways @ 7/1/23	50,000
Capital Replacement - Parking Lots & Pathways @ 7/1/24	50,000
Capital Replacement - Park Equipment @ 7/1/15	145,014
Capital Replacement - Park Equipment @ 7/1/16	145,014
Capital Replacement - Park Equipment @ 7/1/17	145,014
Capital Replacement - Park Equipment @ 7/1/18	145,014
Capital Replacement - Park Equipment @ 7/1/19	145,014
Capital Replacement - Park Equipment @ 7/1/20	145,014
Capital Replacement - Park Equipment @ 7/1/21	145,014
Capital Replacement - Park Equipment @ 7/1/22	145,014
Capital Replacement - Park Equipment @ 7/1/23	145,014

Capital Replacement - Park Equipment @ 7/1/24	145,014
Total Assigned (General Reserve) @ 7/1/15	545,014
Total Assigned (General Reserve) @ 7/1/16	545,014
Total Assigned (General Reserve) @ 7/1/17	545,014
Total Assigned (General Reserve) @ 7/1/18	545,014
Total Assigned (General Reserve) @ 7/1/19	545,014
Total Assigned (General Reserve) @ 7/1/20	545,014
Total Assigned (General Reserve) @ 7/1/21	545,014
Total Assigned (General Reserve) @ 7/1/22	545,014
Total Assigned (General Reserve) @ 7/1/23	545,014
Total Assigned (General Reserve) @ 7/1/24	545,014
2014/15 Fiscal Budget (Fund Balance) @ 7/1/15	441,900
2015/16 Fiscal Budget (Fund Balance) @ 7/1/16	429,800
2016/17 Fiscal Budget (Fund Balance) @ 7/1/17	344,300
2017/18 Fiscal Budget (Fund Balance) @ 7/1/18	399,500
2018/19 Fiscal Budget (Fund Balance) @ 7/1/19	643,750
2019/20 Fiscal Budget (Fund Balance) @ 7/1/20	628,750
2020/21 Fiscal Budget (Fund Balance) @ 7/1/21	488,214
2021/22 Fiscal Budget (Fund Balance) @ 7/1/22	845,690
2022/23 Fiscal Budget (Fund Balance) @ 7/1/23	981,720
2023/24 Fiscal Budget (Fund Balance) @ 7/1/24	643,529
<i>Unassigned Balance as of 7/1/2015</i>	181,736
<i>Unassigned Balance as of 7/1/2016</i>	309,467
<i>Unassigned Balance as of 7/1/2017</i>	301,657
<i>Unassigned Balance as of 7/1/2018</i>	639,362
<i>Unassigned Balance as of 7/1/2019</i>	517,325
<i>Unassigned Balance as of 7/1/2020</i>	306,681
<i>Unassigned Balance as of 7/1/2021</i>	473,353
<i>Unassigned Balance as of 7/1/2022</i>	533,863
<i>Unassigned Balance as of 7/1/2023</i>	360,985
<i>Unassigned Balance as of 7/1/2024</i>	278,187
Orangevale Landscaping and Lighting Assessment District (OLLAD)	
Reserve Fund Category	
Debt Service & OLLAD Maintenance @ 7/1/15	527,320
Increase/Decrease 2015/16	13,034
Debt Service & OLLAD Maintenance @ 7/1/16	540,354
Increase/Decrease 2016/17	138,134
Debt Service & OLLAD Maintenance @ 7/1/17	678,488
Increase/Decrease 2017/18	43,091
Debt Service & OLLAD Maintenance @ 7/1/18	721,579
Increase/Decrease 2018/19	104,416
Debt Service & OLLAD Maintenance @ 7/1/19	825,995
Increase/Decrease 2019/20	-55,658
Debt Service & OLLAD Maintenance @ 7/1/20	770,337
Increase/Decrease 20/21	11,009
Debt Service & OLLAD Maintenance @ 7/1/21	781,346

Increase/Decrease 21/22	112,427
Debt Service & OLLAD Maintenance @ 7/1/22	893,773
Increase/Decrease 22/23	102,491
Debt Service & OLLAD Maintenance @ 7/1/23	996,264
Increase/Decrease 23/24	-257,156
Debt Service & OLLAD Maintenance @ 7/1/24	739,108

Kenneth Grove Landscaping and Lighting Assessment District 374B	
Reserve Fund Category - used for the Kenneth Grove Landscape	
Unrestricted	
<i>Assigned: Kenneth Grove Maintenance@ 7/1/15</i>	33,932
<i>Increase/Decrease 2015/16</i>	-26,042
<i>Assigned: Kenneth Grove Maintenance@ 7/1/16</i>	7,890
<i>Increase/Decrease 2016/17</i>	4,204
<i>Assigned: Kenneth Grove Maintenance@ 7/1/17</i>	12,094
<i>Increase/Decrease 2017/18</i>	4,110
<i>Assigned: Kenneth Grove Maintenance@ 7/1/18</i>	16,204
<i>Increase/Decrease 2018/19</i>	6,892
<i>Assigned: Kenneth Grove Maintenance@ 7/1/19</i>	19,521
<i>Increase/Decrease 2019/20</i>	3,575
<i>Assigned: Kenneth Grove Maintenance@ 7/1/20</i>	23,096
<i>Increase/Decrease 2020/21</i>	431
<i>Assigned: Kenneth Grove Maintenance@ 7/1/21</i>	23,527
<i>Increase/Decrease 2021/22</i>	2,568
<i>Assigned: Kenneth Grove Maintenance@ 7/1/22</i>	26,095
<i>Increase/Decrease 2022/23</i>	2,613
<i>Assigned: Kenneth Grove Maintenance@ 7/1/23</i>	28,708
<i>Increase/Decrease 2023/24</i>	2,298
<i>Assigned: Kenneth Grove Maintenance@ 7/1/24</i>	31,006

Developer In-Lieu Fees - 88C	
Reserve Fund Category as per Govt. Code Section 66477	
Developer Deposits and Interest 2014/15	6,125
Reduction 2014/15 as per Resolutions	0
Restricted @ 7/1/15	201,969
Developer Deposits and Interest 2015/16	63,696
Reduction 2015/16 as per Resolutions	0
Restricted @ 7/1/16	265,665
Developer Deposits and Interest 2016/17	7,269
Reduction 2016/17 as per Resolutions	-175,000
Restricted @ 7/1/17	97,934
Developer Deposits and Interest 2017/18	1,509
Reduction 2017/18 as per Resolutions	0
Restricted @ 7/1/18	99,443
Developer Deposits and Interest 2018/19	28,657
Reduction 2018/19 as per Resolutions	0

Restricted @ 7/1/19	128,101
Developer Deposits and Interest 2019/20	15,606
Reduction 2019/20 as per Resolutions	0
Restricted @ 7/1/20	143,707
Developer Deposits and Interest 2020/21	20,221
Reduction 2020/21 as per Resolutions	0
Restricted @ 7/1/21	163,928
Developer Deposits and Interest 2021/22	9,315
Reduction 2021/22 as per Resolutions	0
Restricted @ 7/1/22	173,243
Developer Deposits and Interest 2022/23	5,899
Reduction 2022/23 as per Resolutions	0
Restricted @ 7/1/23	179,142
Developer Deposits and Interest 2023/24 Est.	0
Reduction 2023/24 as per Resolutions	114,699
Restricted @ 7/1/24 Est.	64,443

Park Development Fees - 332 I	
Reserve Fund Category as per Govt. Code Section 66000 et seq.	
Restricted @ 7/1/15	633,120
Developer Deposits and Interest 2015/16	89,230
Reduction 2015/16	0
Restricted @ 7/1/16	722,350
Developer Deposits and Interest 2016/17	105,978
Reduction 2016/17	-75,000
Restricted @ 7/1/17	753,328
Developer Deposits and Interest 2017/18	88,002
Reduction 2017/18	-360,000
Restricted @ 7/1/18	481,330
Developer Deposits and Interest 2018/19	66,914
Reduction 2018/19	-103,574
Restricted @ 7/1/19	444,670
Developer Deposits and Interest 2019/20	73,509
Reduction 2019/20	-136,806
Restricted @ 7/1/20	381,373
Developer Deposits and Interest 2020/21	66,691
Reduction 2020/21	0
Restricted @ 7/1/21	448,064
Developer Deposits and Interest 2021/22	58,975
Reduction 2021/22	-40,012
Restricted @ 7/1/22	467,027
Developer Deposits and Interest 2022/23	96,084
Reduction 2022/23	0
Restricted @ 7/1/23	563,111
Developer Deposits and Interest 2023/24	106,868
Reduction 2023/24	0
Restricted @ 7/1/24	669,979