

**ORANGEVALE RECREATION & PARK DISTRICT
BOARD OF DIRECTORS MEETING
THURSDAY, MAY 16, 2024**

**REGULAR MEETING 6:30 PM
ORANGEVALE COMMUNITY CENTER
6826 HAZEL AVE. ORANGEVALE, CA 95662**

NOTE: The Board of Directors may take up any Agenda item at any time, regardless of the order listed. Action may be taken on any item on the Agenda.

1. CALL TO ORDER

2. ROLL

3. PLEDGE OF ALLEGIANCE

4. APPROVAL OF AGENDA

5. PUBLIC DISCUSSION

Any person may address the board upon any subject within the jurisdiction of the Orangevale Recreation & Park District with each speaker being limited to three minutes. However, the Chairperson can impose reasonable limitations to the maximum time per person and per agenda item to allow the Board to complete its business. Any matter that requires action will be referred to staff or committee for a report and action at a subsequent meeting.

6. MINUTES

- a. Approval of minutes of the Special Meeting on April 16, 2024 (pg. 1-3)
- b. Approval of minutes of the Regular Meeting on April 18, 2024 (pg. 4-10)

7. CORRESPONDENCE

- a. Orangevale View April 12, and April 26, 2024 (pg. 11-12)
- b. California Parks and Recreation Association Magazine Vol 80, Issue 2 (pg. 13-15)

8. CONSENT CALENDAR: Reading/Opportunity to Pull Items for Discussion/Board Action

Consent items are considered routine and are intended to be acted upon in one motion, without discussion. During this portion of the meeting, the Consent Calendar will be read aloud. Prior to approval, the Chairperson will give the Board, staff, and public the opportunity to pull any item for discussion. The remaining Calendar will be acted upon. Any pulled items will then be heard and acted upon individually.

8.1 CONSENT MATTERS GENERAL FUND

- a. Ratification of Claims for April 2024 (pg. 16-17)
- b. Budget Status Report for April 2024 (pg. 18-20)
- c. Revenue Report for April 2024 (pg. 21)

8.2 OLLAD CONSENT MATTERS

- a. Ratification of Claims for April 2024 (pg. 22-23)
- b. Budget Status Report for April 2024 (pg. 24-25)

8.3 KENNETH GROVE CONSENT MATTERS

- a. Ratification of Claims for April 2024 (pg. 26)
- b. Budget Status Report for April 2024 (pg. 27)

9. NON-CONSENT MATTERS GENERAL FUND

- a. Ratification of Claims for March 2024 (pg. 28)
- b. Ratification of Claims for April 2024 (pg. 29)

10. STANDING COMMITTEE REPORTS

- a. Administration & Finance – Minutes from March 9 meeting (pg. 30-31)
- b. Maintenance & Operation – No Report
- c. Recreation Committee – No Report
- d. Personnel & Policy – Next Meeting Scheduled for May 30
- e. Government – No Report
- f. Planning Committee – No Report
- g. Trails Committee – No Report
- h. Ad Hoc – No Report

11. ADMINISTRATOR’S REPORT

- a. Monthly Activity Report – April 2024 (pg. 32-37)

12. UNFINISHED BUSINESS

- a. Community Center Roofing Project – Progress Report (pg. 38-43)
- b. Update on playground parts for large playground at OCP
- c. Update on parking lot resealing and restriping projects.
- c. HVCA information

13. NEW BUSINESS

- a. Review Options Playground Retrofit vs Replacement for the Small Playground at Community Center Park (pg. 44-49)
- b. Approval of Resolution 24-05-720 Resolution of Intention to Levy Assessments for Fiscal Year 2023-24, Preliminarily Approving Engineer’s Report, and Providing for Notice of Hearing for the Orangevale Landscaping and Lighting Assessment District (OLLAD) (pg. 50-105)
- c. Approval of Resolution 24-05-721 Resolution of Intention to Levy Assessments for Fiscal Year 2023-24, Preliminarily Approving Engineer’s Report, and Providing for Notice of Hearing for the Kenneth Grove Landscaping and Lighting Assessment District (pg. 106-128)
- d. Approval of Resolution 24-05-722, Resolution Adopting the Orangevale Recreation and Park District Preliminary Budget for the General Fund for Fiscal Year 2023/24 (pg. 129-150)
- e. Approval of Resolution 24-05-723, Resolution Adopting the Orangevale Landscaping and Lighting Assessment District (OLLAD) Preliminary Budget for Fiscal Year 2023/24 (pg. 151-158)
- f. Approval of Resolution 24-05-724, Resolution Adopting the Kenneth Grove Landscaping and Lighting Assessment District (KG) Preliminary Budget for Fiscal Year 2023/24 (pg. 159-164)
- g. Approval of the First Amendment to the Orangevale Recreation and Park District Beneficiary Agreement for American Rescue Plan Act of 2021 (pg. 165-168)
- h. Update on projects (verbal)

14. DIRECTOR’S AND STAFF’S COMMENTS

15. ITEMS FOR NEXT AGENDA

- a. Public Hearings for Assessment Districts
- b. Salary Schedule
- c. Arcade-Cripple Creek Trail MOU
- d. Illness and Injury Prevention Policy Manual Updates

16. ADJOURNMENT

NOTICE:

As presiding officer, the Chair has the authority to preserve order at all Board of Directors meetings, to remove or cause the removal of any person from any such meeting for disorderly conduct, or for making personal, impertinent, or slanderous remarks, using profanity, or becoming boisterous, threatening or personally abusive while addressing said Board, and to enforce the rules of the Board.

People with disabilities may request accommodations such as interpreters, alternative formats, or assistance with physical accessibility. Requests for accommodations must be made with 72 hours prior notice. If you require accommodations, please contact the Orangevale Recreation & Park District main office at (916) 988-4373.

Directors can be reached at: director@ovparks.com

Sharon Brunberg

Manie Meraz

Lisa Montes

Arica Presinal

Mike Stickney

ORANGEVALE RECREATION & PARK DISTRICT

Minutes of Special Meeting of Board of Directors April 16, 2024

A Special Meeting of the Board of Directors of the Orangevale Recreation and Park District was held on April 16, 2024 at the District Office. Director Stickney called the meeting to order at 6:06 p.m.

Directors present: Stickney, Meraz, Brunberg, Montes, Presinal
Directors absent: None
Staff present: Becky Herz, District Administrator
Jennifer Von Aesch, Finance/HR Superintendent
Horacio Oropeza, Park Superintendent
Jason Bain, Recreation Supervisor

3. **PLEDGE OF ALLEGIANCE** The Pledge of Allegiance was conducted.
4. **APPROVAL OF AGENDA** On a motion by Director Montes, seconded by Director Stickney, the agenda was approved by a vote of 5-0-0 with Directors Stickney, Presinal, Brunberg, Meraz, and Montes voting Aye. There were no Nays or Abstentions.
MOTION #1
5. **PUBLIC DISCUSSION** No one wished to address the Board during public discussion.
6. **CORRESPONDENCE** a) 2024 CARPD Conference Scholarship Award (pg. 1): Admin Hertz advised she has been awarded the CARPD Conference Scholarship to attend the May 22-25, 2024 Conference. This conference will provide valuable training. This scholarship will save the District approximately \$1,500.
7. **NEW BUSINESS** a) Approve the Bids for the Driveway & Pathway Projects Connecting the South Section of Community Center Park with the North Section of the Park (pg. 2-30): Admin Herz has spoken with Peter Larimer of MTW regarding this topic. Discrepancies remain between what the pre-bid contractor stipulates as necessary versus the engineer's requirements. Therefore, the RFP process will likely be necessary. The engineer will assist with the RFP process to obtain three responsible bids if necessary. Admin Herz will either provide an engineer approved bid at the May BOD meeting or RFP three responsible bids at a future BOD meeting.

Minutes, April 16 , 2024

b) Discuss and Prioritize the District's Capital Improvement and Capital Replacement Projects (pg. 31-36):

The current FY CIP projects were reviewed:

The plan to move HVAC replacement to FY 24/25 was discussed. The remaining 2023/24 fiscal year funds can be utilized for parking resurfacing projects which will be discussed at the Regular Board of Directors Meeting on Thursday, April 18, 2024. Necessary concrete repairs will be completed at Shady Oaks, however, in an effort to focus on essential projects, any additional concrete repairs will be deferred to future fiscal years for completion. Tennis court maintenance will be moved to a future fiscal year for completion. The Driveway and Pathway/Trail project, and the grant funding for the project, will be moved to the 2024/25 budget.

2024/25 CIP priorities were reviewed:

Repair options for the small playground at the Orangevale Community Park would likely exceed \$15k while replacement cost would be approximately \$40-50k. The Board discussed options available and agreed to pursue retrofit or replacement of the small playground. This project is to be prioritized for 2024/25.

Additional top priorities for FY 24/25:

- HVAC units – a minimum of 2 for the Community Center and 1 for Building 2. A full plan to replace all HVAC at the Community Center is needed. – High Priority
- Purchase of additional AED units – the OV History Museum will assist by purchasing the AED for the facility they use. – Level 1
- Purchase of a turbine blower – to assist with additional maintenance needs once OVparks takes over maintenance of the ACCT in Sundance and Streng. – Level 1
- Purchase of 2 pool covers – this is in addition to the 2 pool covers purchased recently. – Level 1
- General playground repairs – will be needed as playground are aging – Level 1
- Purchasing 1 mower – Level 1. Staff requested a second mower, but that mower has been moved to Level 2
- Streng Park planning outreach will start in May, but no funds are being allocated in 24/25 while outreach continues.
- Kenneth Grove improvements will be included in the 24/25 budget due to assessment funds.

Level 2 priorities will include the remaining portion of the Community Center Roof Replacement, OCCP parking lot repairs, Streng Park improvements, and Almond Park tot-lot playground resurfacing. Level 3 priorities include additional concrete repairs at OCP, outdoor court repairs, the Youth Center roof, repairs to

parking lots, playgrounds, and restrooms, additional HVAC units, and additional pool cover replacements. Tennis court repairs will be postponed until FY 25/26.

The Shade Structure for the Community Center has been moved to Level 4. A list of priority for repairs and improvements at the Shady Oaks Disc Golf was created by previous Admin Ross. This has been moved to Level 4, and the District will revisit this list and coordinate with the Shady Oaks Disc Golf Club

The long-term Master Plan CIP List was reviewed

The Board of Directors discussed and prioritized a list of projects to provide to John Isom of Isom Advisors for the wording of the bond and to determine the amount the District should request in the bond. Administrator Herz worked with MTW to update the pricing from the previous planning list. Board Members ranked items on the list 1-3, and also ranked some items “4” for removal from the list.

Director Brunberg entered the rankings into the workshop spreadsheet. Director Brunberg will email the document with rankings to Admin Herz for presentation to John Isom.

8. DIRECTOR AND STAFF COMMENTS

No comments were provided.

16. CLOSED SESSION

a) Closed Session pursuant to Government Code Section 54957 District Administrator Employment at 8:05pm.

17. RESUME PUBLIC SESSION & ANNOUNCE ACTIONS FROM CLOSED SESSION

a) No action was taken. Direction was given to the District Administrator.

18. ADJOURNMENT
MOTION #2

With no further business to discuss, the general meeting of the Board of Directors was adjourned at 8:52 p.m. On a motion by Director Brunberg, seconded by Director Stickney, the adjournment was approved by a vote of 5-0-0 with Directors Stickney, Presinal, Brunberg, Meraz, and Montes, voting Aye. There were no Nays or Abstentions.

Mike Stickney, Chairperson

ORANGEVALE RECREATION & PARK DISTRICT

Minutes of Meeting of Board of Directors April 18, 2024

A Regular Meeting of the Board of Directors of the Orangevale Recreation and Park District was held on April 18, 2024 at the District Office. Director Stickney called the meeting to order at 6:33 p.m.

Directors present: Stickney, Montes, Presinal
Directors absent: Brunberg, Meraz
Staff present: Becky Herz, District Administrator
Jennifer Von Aesch, Finance/HR Superintendent
Horacio Oropeza, Park Superintendent
Jason Bain, Recreation Supervisor

3. **PLEDGE OF ALLEGIANCE** The Pledge of Allegiance was conducted.

4. **APPROVAL OF AGENDA** On a motion by Director Montes, seconded by Director Stickney, the agenda was approved by a vote of 3-0-0 with Directors Stickney, Presinal, and Montes voting Aye. There were no Nays or Abstentions. Directors Brunberg and Meraz were absent.
MOTION #1

5. **PUBLIC DISCUSSION** No one wished to address the Board during public discussion.

6. **MINUTES** Approval of Minutes of the Regular Meeting on March 21, 2024 (pg 1-9): On a motion by Director Montes, seconded by Director Stickney, the minutes were approved by a vote of 3-0-0 with Directors Stickney, Montes, and Presinal voting Aye. There were no Nays or Abstentions. Directors Brunberg and Meraz were absent.
MOTION #2

7. **CORRESPONDENCE**
 - a) Confidential envelope – Attorney billing for February 2024:

On a motion by Director Montes, seconded by Director Stickney, the Confidential envelope – Attorney billing for February 2024 was approved by a vote of 3-0-0 with Directors Stickney, Presinal, and Montes, voting Aye. There were no Nays or Abstentions. Directors Brunberg and Meraz were absent.

 - b) Orangevale View March 8, and March 22, 2024 (pg. 10-11):
Admin Herz shared the half page advertisements of upcoming summer programs as well as the obituary published for Charlie Clark, previous OVparks Board Member.
MOTION #3

- c) California Parks and Recreation Association – District 2 Awards and Installation Banquet Brochure: Cover & page 6 (pg. 12):
Admin Herz shared the professional networking event, attended by several from OVparks, which honored Recreation Specialist Kim Vickers as an outgoing Board Member who served a term as the Recreation Therapist Section Representative for the District Wide CPRS Board.
- d) Big Day of Service (pg. 13-15): Admin Herz and Supt. Oropeza to email a link to the Board of Directors to sign up for one of the OVparks projects available if interested.
- e) Arcade Cripple Creek Trail: Trailblaze Grand Opening (pg. 16):
Director Stickney & Meraz will provide a three minute presentation on the benefits of trails systems for parks. OVparks will host a water station at Streng Park with community outreach on the single-track concept at that site. Director Montes voiced interest in measuring the trail to potentially coordinate a 5k run event.

8. CONSENT CALENDAR

MOTION #4

On a motion by Director Montes, seconded by Director Stickney, the consent calendar was approved by a vote of 3-0-0 with Directors Stickney, Presinal, and Montes, voting Aye. There were no Nays or Abstentions. Directors Brunberg and Meraz were absent.

8.1. CONSENT MATTERS GENERAL FUND

- a) Ratification of Claims for March 2024 (pg 17-18)
- b) Budget Status Report for March 2024 (pg 19-21)
- c) Revenue Report for March 2024 (pg 22)

8.2. OLLAD CONSENT MATTERS

- a) Ratification of Claims for March 2024 (pg 23-24)
- b) Budget Status Report for March 2024 (pg 25-26)

8.3. KENNETH GROVE CONSENT MATTERS

- a) Ratification of Claims for March 2024 (pg 27)
- b) Budget Status Report for March 2024 (pg 28)

9. NON-CONSENT MATTERS GENERAL FUND

- a) Ratification of Claims for March 2024 (pg. 29)

This agenda item was tabled until the May BOD Meeting.

10. STANDING COMMITTEE REPORTS

- a) Administration and Finance: Meeting scheduled for May 9th at 9am.
- b) Maintenance and Operation: No report.

- c) Recreation Committee: Minutes from March 21 meeting (pg. 30-31): Admin Herz reported several events were reviewed. Four of the events were presented to and approved by the Board at the March board meeting. An additional event was sent back to the applicant for discussion of an alternate date for their event. The applicant has since secured a venue for their event at another location.
- d) Personnel & Policy: Meeting to be scheduled the last week of May.
- e) Government: No report.
- f) Planning Committee: No report.
- g) Trails Committee: Trails Committee: No report.
- h) Ad Hoc: No report.

11. ADMINISTRATOR'S REPORT

a) Monthly Activity Report – March 2024 (pg 32-37): Admin Herz and Recreation Supervisor Bain attended the CPRS District 2 Youth and Teen Recreation Services Presentation for its focus on preschool as the District looks for new ideas to increase preschool enrollment in the upcoming year.

Admin Herz, Supt. Oropeza, and Supervisor Bain attended meetings this month with SafeSlide, the Arcade Cripple Creek Ribbon Cutting team, the Orangevale Rotary regarding the potential shade structure for the stage at OCC, and planning meetings regarding the Big Day of Service.

Admin Herz met with the Orangevale History Project to connect with them regarding the group Wide Open Walls potentially providing a mural on their Conex box.

Admin Herz, Supt. Oropeza, Supervisor Woodford, and Director Stickney met with neighbors at the Coyote Court easement to assess the property. Park Maintenance will be conducting regular cleanups at the property.

Admin Herz shared photos of the AARP Tax Service, hosted by OVparks for approximately three months each year, to provide free tax preparation for seniors in the community.

Admin Herz shared photos of Adventure Camps, Lifeguard Training, and Pecan Park restroom renovations. The slide renovation at the pool has been completed and looks great.

Park Supt. Oropeza advised of the Pecan Park restroom renovations completed which cost approximately \$3,200.

Park Maintenance Staff have been busy with graffiti cleanup on the fencing and the bridge at Sundance & Streng Parks. Homeless issues are being addressed as they occur. FEC Park Police may be requested to provide additional patrols if needed. The City of Citrus Heights is developing an MOU to address issues that arise at the Arcade-Cripple Creek Trail. Signage at the trail indicate contacting the City of Citrus Heights to disseminate maintenance concerns or questions to the correct entity. At the request of the Board, Admin Herz to have the OVparks attorney review the draft of the City of Citrus Heights MOU.

Director Stickney requested Supt. Oropeza research options available to replace the existing drinking fountain at the Youth Center due to potential safety issues.

Recreation Supervisor Jason Bain advised of the OVparks Summer Open House scheduled for Saturday, April 20th, 12-1:30pm, to kick-off the summer program enrollments.

12. UNFINISHED BUSINESS

a) Pool Slide repair/restoration (verbal): Admin Herz advised that this project has been completed and looks beautiful.

b) Written Public Comment Concerning the Sundance Park Entrance at Coyote Court (pg. 38-63): Admin Herz shared the emails retrieved regarding the Sundance Park Entrance at Coyote Court with the Board for review.

13. NEW BUSINESS

a) Approve Resolution 24-04-718, Resolution of the Board of Directors of the Orangevale Recreation & Park District Honoring Charlie Clark for his Service as a Director on the Board of Directors and his Dedicated Service to the Community of Orangevale (pg. 64-65)

MOTION #5

On a motion by Director Montes, seconded by Director Stickney, the Resolution of the Board of Directors of the Orangevale Recreation & Park District Honoring Charlie Clark for his Service as a Director on the Board of Directors and his Dedicated Service to the Community of Orangevale, was approved by a vote of 3-0-0 with Directors Stickney, Montes and Presinal voting Aye. There were no Nays or Abstentions. Directors Brunberg and Meraz were absent.

b) Approve Resolution 24-04-719, Resolution calling the General District Election to be consolidated with the presidential General Election on November 5, 2024 (pg.66-71)

This is paperwork required for general election for three seats opening up. The incumbents are Directors Stickney, Meraz, and Montes. Admin Herz will have the associated paperwork signed by the secretary in a timely manner and filed with the appropriate government agencies.

MOTION #6

On a motion by Director Montes, seconded by Director Stickney, the Resolution calling the General District Election to be consolidated with the presidential General Election on November 5, 2024, was approved by a vote of 3-0-0 with Directors Stickney, Montes and Presinal voting Aye. There were no Nays or Abstentions. Directors Brunberg and Meraz were absent.

- c) CARPD Board of Directors Call for Nominations (pg. 72-75)
Admin Herz provided information regarding spots available for the Board of Directors.
- d) Approval of the Purchase of a Wave 140 Robotic Pool Cleaner (pg.76-77) Purchase of a new pool cleaner was originally slated for next year. Funding is available in the Equipment and Vehicles budget for this fiscal year. Purchasing this equipment now will save staff time during several months of peak season due to a reduction of manual vacuuming of the pool. Admin Herz thanked Supervisor Bain for putting the proposal together for this purchase.

MOTION #7

On a motion by Director Presinal, seconded by Director Stickney, the Approval of the Purchase of a Wave 140 Robotic Pool Cleaner from Lincoln Aquatic for the amount of \$6,356.44, and authorize the District Administrator to execute the proposal, was approved by a vote of 3-0-0 with Directors Stickney, Montes and Presinal voting Aye. There were no Nays or Abstentions. Directors Brunberg and Meraz were absent.

- e) Approval of the Quotes for Up To Four Parking Lot Improvement Projects at Orangevale Recreation & Park District Parks (pg. 78): Each of the four parking lot projects will be voted on for approval specifying which company to complete the work and preference of one or two seal coats.

Parking Lot Resurfacing Quotes

<u>Company</u>	<u>Almond</u>	<u>Pecan</u>	<u>Disk Golf</u>	<u>Youth Center</u>
<u>Sierra Asphalt</u>	<u>\$9,175</u>	<u>\$5,250</u>	<u>\$7,550</u>	<u>\$9,775</u>
<u>Add alt. 2 coats</u>	<u>\$12,775</u>	<u>\$8,750</u>	<u>\$10,250</u>	<u>\$14,625</u>
<u>MGE Grading</u>	<u>\$13,675</u>	<u>\$8,380</u>	<u>\$11,768</u>	<u>\$18,002</u>
<u>Add alt. 2 coats</u>	<u>\$19,815</u>	<u>\$11,158</u>	<u>\$16,768</u>	<u>\$26,222</u>
<u>T & S West*</u>	<u>*</u>	<u>*</u>	<u>*</u>	<u>*</u>

*incomplete quotes

Quotes have not been obtained for any additional work at Pecan Park. If a quote for replacement of the drinking fountain at Youth Center Park exceeds \$5,000, Admin Herz will bring to the Board for approval at a future BOD meeting.

MOTION #8

1) On a motion by Director Presinal, seconded by Director Stickney, the Sierra Asphalt quote for the Pecan Park parking lot improvement project to include two coats of sealant, and direct the District Administrator to execute the proposal, was approved by a vote of 3-0-0 with Directors Stickney, Montes and Presinal voting Aye. There were no Nays or Abstentions. Directors Brunberg and Meraz were absent.

MOTION #9

2) On a motion by Director Presinal, seconded by Director Stickney, the Sierra Asphalt quote for the Almond Park parking lot improvement project to include two coats of sealant, and direct the District Administrator to execute the proposal, was approved by a vote of 3-0-0 with Directors Stickney, Montes and Presinal voting Aye. There were no Nays or Abstentions. Directors Brunberg and Meraz were absent.

MOTION #10

3) On a motion by Director Presinal, seconded by Director Stickney, the Sierra Asphalt quote for the Orangevale Community Shady Oaks Park parking lot improvement project to include two coats of sealant, and direct the District Administrator to execute the proposal, was approved by a vote of 3-0-0 with Directors Stickney, Montes and Presinal voting Aye. There were no Nays or Abstentions. Directors Brunberg and Meraz were absent.

MOTION #11

4) On a motion by Director Presinal, seconded by Director Stickney, the Sierra Asphalt quote for the Youth Center parking lot improvement project to include two coats of sealant, and direct the District Administrator to execute the proposal, was approved by a vote of 3-0-0 with Directors Stickney, Montes and Presinal voting Aye. There were no Nays or Abstentions. Directors Brunberg and Meraz were absent.

f) Update on projects (verbal):

- The roof is currently being replaced at the Orangevale Community Center. Some dry rot was discovered around most of the vent areas. The additional cost to repair those areas will not be significant.
- Admin Herz will meet with John Isom from Isom Advisors tomorrow to review priorities and finalize wording of the bond. An outreach team will be created to begin sharing the information with the community. Feedback obtained from the community will be provided in the June BOD meeting.

- Admin Herz has not received a response to the engineer questions. She will work with Peter Larimer from MTW Group to go to RFP on the driveway and trails projects. OVparks will not be charged for any issues already addressed. This project is anticipated to go out to bid in May or June.

14. DIRECTOR AND STAFF COMMENTS

Supervisor Bain advised the pool covers should be received by Memorial Day. Additional pool covers will be purchased after July 1st to be included in the 2024/25 fiscal year.

Finance/HR Supt. Von Aesch advised she is preparing for onboarding of summer personnel and the upcoming 2024/25 fiscal year budget finalization.

Parks Supt. Oropeza advised irrigation will be turned on in targeted areas. He expressed appreciation to the staff and community for all their assistance in keeping the parks clean and maintained.

Director Stickney mentioned the mowing at the Orangevale Community Center Park looks especially good.

Director Montes expressed disappointment that she will miss the OVparks Open House event.

15. ITEMS FOR NEXT AGENDA

- Preliminary Budget
- Engineer's Reports
- Small playground replacement at Orangevale Community Park
- Large playground slide replacement at Orangevale Community Park
- Ratification of Claims for March 2024

**16. ADJOURNMENT
MOTION #12**

With no further business to discuss, the general meeting of the Board of Directors was adjourned at 7:36 p.m. On a motion by Director Presinal, seconded by Director Stickney, the adjournment was approved by a vote of 3-0-0 with Directors Stickney, Presinal, and Montes, voting Aye. There were no Nays or Abstentions. Directors Brunberg and Meraz were absent.

Mike Stickney, Chairperson

OVparks Summer Open House

Saturday, April 20th

12:00-1:30pm

Scan here for the
OVparks website



Plan your summer today!

Free BBQ Hot Dogs, Snow Cones,
Bounce House, and more!

Orangevale Community Center



One Day Only Deals!

Discounts are available on certain
programs and early bird
registration

1st day of enrollment for swim!

Summer Swim Lessons

Session 1: June 10-20

Session 2: June 24- July 3

Session 3: July 8-18

Session 4: July 22-Aug 1

Rec'ing Crew: Summer Day Camp

June 10-14: Astronomical Adventure

June 17-21: Safari Spectacular

June 24-28: Radical Riptides

July 1-3,5: Captivating Campers

July 8-12: Tankwars

July 15-19: Legends on the loose

July 22-26: Mysteries & Magic

July 29-Aug 2: Play Ball

Aug 5- 9: Pool Party Palooza

Check out more upcoming programs:

Skyhawks	Turns n Tumble Ballet	NAofA sports	Karate
Tennis Clinic	Byers Gymnastics	Top Notch Basketball	Aikido
Pickleball Clinic	Kids Cooking	Jazzercise	Pickleball
Beach Volleyball Clinic	Artist Studio	Zumbini and more

ORANGEVALE VIEW APRIL 12, 2024

20

CHECK OUT OUR SUMMER EVENTS AND PROGRAMS!

CRAFT FAIR

SATURDAY, MAY 11TH 9:00AM-3:00PM
ORANGEVALE COMMUNITY CENTER, 6826 HAZEL AVE



HANDMADE CRAFTS, UNIQUE GIFTS, JEWELRY, AND DIRECT SALES
FROM OVER 30+ VENDORS AT THIS FAMILY-FRIENDLY EVENT.
FREE DOOR PRIZE DRAWINGS EVERY HALF HOUR!
FREE FOR ALL SHOPPERS

DID YOU MISS THE OVPARKS SUMMER OPEN HOUSE?
NO WORRIES, STILL TIME TO SIGN UP FOR OUR SUMMER PROGRAMS
SCAN THE QR CODE TO GET STARTED



OUR SUMMER
2024
PROGRAMS
ARE NOW ON
OUR
WEBSITE

CHECK OUT THESE UPCOMING PROGRAMS

Water Polo, NAofA
Lacrosse Camp, NAofA
Softball/Baseball Camp,
Tot Gymnastics, Karate,
and more!

FUN SUMMER EVENTS

Rubber Duck Race- June 19th
1:30-4:00pm
Christmas in July- July 24th
1:30-4:00pm
Hot Dog Hoe Down- August 2nd
7:30-9:00pm

ORANGEVALE VIEW



Is it Time to Update Your Swim Attire Policy?

By Becky Herz, District Administrator, Orangevale Recreation & Park District and Robin Steinshneider, CPRE, Superintendent, City of Dallas – Park and Recreation Department

Swimming is awesome. You can swim for fun, fitness, and/or social connection. Swimming is a lifesaving skill, a sport, a hobby, and a form of therapy. You can swim indoors and outdoors, in pools, rivers, lakes, and oceans. It is for the young and the old, the healthy and the healing. According to interviews conducted by YouGov¹, swimming is the second most popular physical activity in America. Yet despite the countless lifelong benefits and popularity of swimming, there is still one major barrier to access faced by many at public pools across the country – and it’s not what you might think.

It is well documented that swimming is connected to a long history of institutionalized sexism, racism, and classism. As public swimming pools evolved and became places of community, they were also used as tools to divide. As a nation we have come a long way over the last century and we see that progress in our public swimming pools today, with people of varying genders, races, and cultures enjoying a favorite summer pastime side by side. Yet there are still those who have been refused entry, who are on the outside looking in – those without swimwear. As a recreation professional, here is what you need to know and how you can help.

Overly restrictive swim attire policies at public aquatic facilities may be sending the unintended message that “you are not welcome here” to those who don’t have access to or feel comfortable wearing traditional swimwear. Many aquatic facilities still post “swimsuit only” signs, and while many may not experience complaints

An anything-goes approach to swim attire is unlikely to work at a public facility due to patron safety and facility concerns. You don’t want to allow clothing that poses a danger to swimmers, such as restrictive clothing that impedes movement or excessively loose garments that can become an entanglement hazard.

Nor do you want to allow clothing that can damage the water circulation system or amenities such as slides. An inclusive swim attire policy keeps health and safety as priority, but then takes into consideration socioeconomic, culture, religion, gender, gender identity, health status, disability, mental health, and dysphoria challenges. Let’s consider a brief overview of some of these possible barriers: Swimsuits can be expensive, and



Photo: Craig Pattenau, Cosumnes Community Services District

or challenges to their rules, they are making the facility inhospitable to much of their community. A reoccurring challenge in equity work is to move beyond solely working with the people who ARE showing up to your programs and facilities into an approach that looks for ways to reach out to those who are NOT showing up due to barriers. To help make swimming accessible to everyone, and reduce the barrier that swimwear can present, consider updating the swim attire portion of your pool rules.

out-of-reach financially for people with socio-economic challenges. Some cultures and religions have specific clothing and/or modesty specifications that are not met with most swimsuits. Traditional swimsuits are very gender specific, and they do not provide sufficient options for community members who are non-binary and transgender. Swimsuits expose much of the body and skin, which can be problematic for people experiencing a variety of health concerns and conditions including lupus, Bloom syndrome, rosacea,

cancer, and for people who are taking medication that causes sun sensitivity. The exposed nature of swimsuits can also be prohibitive to people with body dysphoria, and those who are simply more modest.

To update your swimwear policy, we recommend you start by establishing clear goals such as: patron safety, facility care, inclusion, and reducing public confusion. Next, identify clothing you plan to allow in your aquatics facility. Of course, swimsuits, board shorts, and rash guards will be on this list. Also consider other items that promote inclusion such as Burkinis (full coverage clothing designed specifically for swimming), sports bras and basketball shorts (clothing made from similar materials as swimsuits

but designed for other sports) and trans-tape (a medical-grade water-proof tape that flattens and covers the chest of transgender individuals). We recommend that you permit a variety of options to maximize the inclusion component of your policy.

Next, identify clothing you cannot allow at your facility such as: cut-off jeans, soiled clothing, and regular diapers. Check with your health department so you are fully aware of items that pose a public health risk. Prohibit clothing that impedes swimmer safety and facility cleanliness. Follow up with clarifying the gray areas. Ask questions such as “Will cotton clothing effect my filtration system?”, “Are loose fitting t-shirts a drowning or entanglement hazard on our diving board?” and

WHAT CAN I WEAR IN THE POOL?

YES- Swim Suits, Speedo, Swim Shorts, Swim Skirts

YES- Water Socks, Swim Diapers

YES- Burkinis, T-Shirts, Wet Suits, Transtape

YES- Rashguards, Clean Workout Attire

NO- Boxers, Bras, Underwear, Thongs, Nudity

NO- Jeans, Shorts, Cut-Offs, Sweatpants, Street Clothes

NO- Soiled Clothing, Baggy Clothing, Regular Diapers, Zippers, Metal, Grommets

Orangevale Recreation & Park District posts their swimwear policy on their website. Find it here: www.ovparks.com

CREATIVITY IN DESIGN AND EXCELLENCE IN CUSTOMER SERVICE FOR THE PARKS & RECREATIONAL PROFESSIONALS OF CALIFORNIA

Phil and Nell Soto Park
Pomona, CA

Vila Borba Park
Chino Hills, CA

Desert View Conservation Area
Joshua Tree, CA

Hamilton Park
Pomona, CA

Uptown Park
Yucca Valley, CA

ARCHITERRA DESIGN GROUP
LANDSCAPE ARCHITECTURE AND PLANNING
909-484-2800
ARCHITERRADESIGNGROUP.COM
REGISTERED LANDSCAPE ARCHITECT CALIFORNIA #2834

**RESTORATION & NEW PARK DESIGN · ACTIVE & PASSIVE PARKS · HABITAT RESTORATIONS
URBAN TRAILS · NATURE PARKS · COMMUNITY CENTERS · DEMONSTRATIONS GARDENS**

We know that JEDI work can be challenging – and the journey of updating your swim attire policy may include hurdles, push-back, and challenges. We also know that as Recreation Professionals we are in a wonderful position to improve access to swimming for everyone.



“Do we want to allow water socks and/or water shoes?” Remember that you are developing a swim attire policy that is unique to your facility and your community, and there are likely to be differences in regulations amongst facilities, even those that share the goal of inclusion.

Once you have a comprehensive list of types of attire permitted and prohibited at your facility, you are ready to draft your policy. Make sure it includes a point of contact / responsible person who fully understands the guidelines and can resolve any customer concerns. Take a draft of your policy to your front-line staff, facility maintenance team, and community stakeholders for feedback. Then, once your inclusive swim attire policy is complete and you have

received any required agency approval, make sure you share it with your staff (for implementation) and your community (for inclusive outreach). Using outreach tools such as signage, websites, and social media will help inform people who may have been avoiding swimming at your facility due to swimwear concerns that you are striving to create an inclusive environment. To embrace an additional component of inclusion, consider creating a sign with pictures to help community members navigate possible language and written word challenges. As you update your swim attire policy, consider other areas where swimwear may create a barrier such as swim team rules and staff uniforms. Reviewing your aquatics programs with a JEDI lens and

adjusting your policies to inclusion will help dismantle the historical inequalities in swimming.

We know that JEDI work can be challenging – and the journey of updating your swim attire policy may include hurdles, push-back, and challenges. We also know that as Recreation Professionals we are in a wonderful position to improve access to swimming for everyone. We see you – and we appreciate you!

Becky and Robin are part of the NRPA JEDI Quick-Guide Team – and the public release of their first Quick-Guide: “Developing an Inclusive Swimwear Policy” is anticipated this spring. Becky is also a member of the CPRS JEDI Counsel and will be teaching a workshop on inclusive policy development at the JEDI Academy in Oakland on May 2-3. ■

¹<https://today.yougov.com/ratings/society/popularity/physical-activities/all>

JEDI Virtual Roundtables

Join the JEDI Counsel and fellow park & recreation professionals for free quarterly virtual round-table discussions. All are welcome, membership not required.

Wednesday, June 12, 12 - 1 p.m.
Interrupting Bias

Tuesday, August 27, 12 - 1 p.m.
LGBTQ+ Representation in Recreation
cprs.org/resources/jedicounsel

Interested in exploring more topics like this?

Join the conversation on the CPRS JEDI Community page at cprs.org/jedijusticeequitydiversityinclusion/home.

In 2022, we took the monumental step of forming the CPRS Justice, Equity, Diversity and Inclusion (JEDI) counsel, a permanent standing committee approved by the CPRS Board of Directors. The JEDI Counsel’s mission is to: Champion Justice, Equity, Diversity and Inclusion and empower CPRS members to incorporate these values within communities. Our Counsel is made up of 18 counselors representing various locations, job focuses, backgrounds, and more. Learn more about the Counsel and opportunities to get involved on the CPRS website at www.cprs.org/resources/jedicounsel.



GENERAL FUND EXPENDITURES
FOR THE MONTH ENDING
APRIL 30, 2024

CLAIM #	ACCOUNT #	VENDOR	DESCRIPTION	AMOUNT
1907189812	20202100	US BANK NATIONAL ASSOCIAT	BOOKS/PERIODICALS	76.00
1907189812	20202900	US BANK NATIONAL ASSOCIAT	BUSINESS/CONFERENCE EXPENSES	80.00
1907183316	20203900	EMI RUTKOWSKI	EMPLOYEE TRANSPORTATION	8.04
1907184892	20203900	SUSAN MYREN	EMPLOYEE TRANSPORTATION	93.13
1907189599	20203900	REBECCA HERZ	EMPLOYEE TRANSPORTATION	95.14
1907189685	20203900	JULIANNA CHAVEZ	EMPLOYEE TRANSPORTATION	12.53
1907189584	20203900	JADE VON AESCH	EMPLOYEE TRANSPORTATION	18.56
				227.40
1907194170	20206100	CALIF PARK & RECREATION S	MEMBERSHIP DUES	900.00
1907189812	20207600	US BANK NATIONAL ASSOCIAT	OFFICE SUPPLIES	80.70
1907189812	20208102	US BANK NATIONAL ASSOCIAT	STAMPS	215.20
1907184847	20208500	PRINT PROJECT MANAGERS IN	PRINTING SERVICES	2,521.35
1907194180	20208500	PRINT PROJECT MANAGERS IN	PRINTING SERVICES	2,934.57
1907199131	20208500	PRINT PROJECT MANAGERS IN	PRINTING SERVICES	2,934.57
				8,390.49
1907188958	20219700	T-MOBILE USA INC	TELEPHONE SERVICES	27.45
1907194132	20219700	COMCAST	TELEPHONE SERVICES	536.14
1907194131	20219700	COMCAST	TELEPHONE SERVICES	525.99
1907189812	20219700	US BANK NATIONAL ASSOCIAT	TELEPHONE SERVICES	452.31
				1,541.89
1907194182	20226200	JJR ENTERPRISES INC	OFFICE EQUIPMENT MAINTENANCE S	202.18
1907189492	20231400	BLACK DOG GRAPHICS INC	CLOTHING/PERSONAL SUPPLIES	280.27
1907191494	20257100	BRAVO SECURITY SERVICES	SECURITY SERVICES	188.00
1907194167	20257100	BRAVO SECURITY SERVICES	SECURITY SERVICES	188.00
				376.00
1907189498	20259100	B AND P SECURITY INC	OTHER PROFESSIONAL SERVICES	365.00
1907189496	20259100	STREAMLINE SOFTWARE INC	OTHER PROFESSIONAL SERVICES	200.00
				565.00
1907194183	20259101	N3X MSP INC	IT SERVICES	1,314.00
1907194183	20281202	N3X MSP INC	SOFTWARE	498.00
1907183302	20285100	TERRY MASTEN	RECREATIONAL SERVICE	168.00
1907184850	20285100	KYLAH BOOTH	RECREATIONAL SERVICES	400.00
1907184860	20285100	GAIL KENNEY	RECREATIONAL SERVICES	306.60
1907184852	20285100	CORDOVA RECREATION & PARK	RECREATIONAL SERVICES	425.00
1907184873	20285100	SHAUNA LEMAY	RECREATIONAL SERVICES	325.00
1907184890	20285100	SHAUNA LEMAY	RECREATIONAL SERVICES	412.75
1907184891	20285100	SHAUNA LEMAY	RECREATIONAL SERVICES	380.25
1907189544	20285100	ADRIAAN JANSEN VAN VUUREN	RECREATIONAL SERVICES	1,842.90
1907189532	20285100	ALLGOOD DRIVING SCHOOL	RECREATIONAL SERVICES	147.90
1907189534	20285100	YMCA OF SUPERIOR CALIFORN	RECREATIONAL SERVICES	392.00
1907189527	20285100	ALISON LLOYD	RECREATIONAL SERVICES	572.00
1907189541	20285100	STEPHANIE TADLOCK	RECREATIONAL SERVICES	408.00
1907189502	20285100	RESCUE TRAINING INSTITUTE	RECREATIONAL SERVICES	192.50
1907189500	20285100	GAIL KENNEY	RECREATIONAL SERVICES	555.60
1907189533	20285100	TERRY HOWARD	RECREATIONAL SERVICES	132.30
1907189499	20285100	CHRISTIAN MARLER	RECREATIONAL SERVICES	400.00

**ORANGEVALE RECREATION AND PARK DISTRICT GENERAL FUND
BUDGET EXPENDITURE DETAIL
FISCAL YEAR 2023/2024
APRIL 2024**

Account Number	Expenditure Account	Budgeted 2023/2024	Current Expenditure	Expenditures to Date	Funds Available	% Left
1000	SALARIES & EMPLOYEE BENEFITS					
10111000	Salaries & Wages, Regular	1,012,000.00	81,638.06	806,745.43	205,254.57	20%
10112100	Salaries & Wages, Extra Help	405,000.00	17,192.21	296,024.21	108,975.79	27%
10112400	Salaries, Board members	12,000.00	900.00	7,500.00	4,500.00	38%
10121000	Retirement	324,000.00	24,580.82	252,523.85	71,476.15	22%
10122000	Social Security	107,500.00	7,526.56	84,204.64	23,295.36	22%
10123000	Group Insurance	265,500.00	25,729.88	217,800.84	47,699.16	18%
10124000	Worker's Comp. Ins	49,300.00		51,708.00	(2,408.00)	-5%
10125000	Unemployment Insurance	8,000.00	349.10	6,357.09	1,642.91	21%
10128000	Health Care/Retirees	0.00		-	0.00	#DIV/0!
	SUB-TOTAL	2,183,300.00	157,916.63	1,722,864.06	460,435.94	21%
2000	SERVICES & SUPPLIES					
20200500	Advertise/Legal Notices	2,200.00		56.77	2,143.23	97%
20202100	Books/Periodicals/Subscrip	3,000.00	76.00	1,348.92	1,651.08	55%
20202900	Business/Conference Expense	3,500.00	80.00	1,585.36	1,914.64	55%
20203500	Education/Training Serv.	3,000.00		1,530.00	1,470.00	49%
20203600	Education /Training Supplies	500.00		178.26	321.74	64%
20203700	Tuition Reimbursement	500.00		-	500.00	100%
20203800	Employee Recognition	2,300.00		2,065.81	234.19	10%
20203802	Recognition Items	500.00		-	500.00	100%
20203803	Recognition Events	500.00		-	500.00	100%
20203900	Employee Transportation	2,800.00	227.40	1,713.08	1,086.92	39%
20205100	Liability Insurance	136,100.00		116,213.67	19,886.33	15%
20205500	Rental Insurance	0.00		-	0.00	#DIV/0!
20206100	Membership Dues	14,600.00	900.00	14,164.05	435.95	3%
20207600	Office Supplies	6,200.00	80.70	5,086.19	1,113.81	18%
20207602	Signs	500.00		195.19	304.81	61%
20207603	Keys	300.00		-	300.00	100%
20208100	Postal Services	7,500.00		4,630.00	2,870.00	38%
20208102	Stamps	1,600.00	215.20	1,537.99	62.01	4%
20208500	Printing Services	26,000.00	8,390.49	17,307.83	8,692.17	33%
20210300	Agricultural/Horticultural Service	500.00		-	500.00	100%
20210400	Agricultural/Horticultural Supply	500.00		-	500.00	100%
20211200	Building Maint. Supplies	500.00		-	500.00	100%
20212200	Chemicals	500.00		-	500.00	100%
20213100	Electrical Maint. Service	400.00		-	400.00	100%
20213200	Electrical Maint. Supplies	500.00		-	500.00	100%
20214100	Land Improv. Maint. Services	500.00		-	500.00	100%
20214200	Land Improv. Maint. Supplies	500.00		-	500.00	100%
20215100	Mechanical System Maint. Ser	500.00		-	500.00	100%
20215200	Mechanical System Maint. Sup	500.00		-	500.00	100%
20216200	Painting Supplies	500.00		-	500.00	100%
20216700	Plumbing Maint. Service	400.00		-	400.00	100%
20216800	Plumbing Maint. Supplies	500.00		-	500.00	100%
20218100	Irrigation Services	500.00		-	500.00	100%

Account Number	Expenditure Account	Budgeted 2023/2024	Current Expenditure	Expenditures to Date	Funds Available	% Left
20218200	Irrigation Supplies	500.00		-	500.00	100%
20218500	Permit Charges	1,500.00		-	1,500.00	100%
20219100	Electricity	500.00		-	500.00	100%
20219200	Natural Gas / LPG/ Fuel Oil	500.00		-	500.00	100%
20219300	Refuse Collection / Disposal Service	500.00		-	500.00	100%
20219500	Sewage Disposal Service	500.00		-	500.00	100%
20219700	Telephone Service	15,500.00	1,541.89	15,389.94	110.06	1%
20219800	Water	1,000.00		35.64	964.36	96%
20219900	Telephone System Maint.	500.00		-	500.00	100%
20220500	Automotive Maint. Service	500.00		-	500.00	100%
20220600	Automotive Maint. Supplies	500.00		-	500.00	100%
20221200	Construction Equip Maint Sup	500.00		-	500.00	100%
20222600	Expendable Tools	500.00		-	500.00	100%
20223600	Fuel & Lubricants	500.00		-	500.00	100%
20226100	Office Equip Maint Service	500.00		-	500.00	100%
20226200	Office Equip Maint Supplies	3,000.00	202.18	1,526.47	1,473.53	49%
20227500	Rents/Leases Equipment	500.00		-	500.00	100%
20228100	Shop Equip Maint Service	500.00		-	500.00	100%
20228200	Shop Equip Maint Supplies	500.00		-	500.00	100%
20229100	Other Equip Maint Service	500.00		-	500.00	100%
20229200	Other Equip Maint Supplies	500.00		-	500.00	100%
20231400	Clothing/Personal Supplies	2,000.00	280.27	795.80	1,204.20	60%
20232100	Custodial Services	1,000.00		-	1,000.00	100%
20232200	Custodial Supplies	500.00		-	500.00	100%
20244300	Medical Services	400.00		29.84	370.16	93%
20250500	Accounting Services	7,000.00		6,281.60	718.40	10%
20250700	Assessment/Collection Service	19,500.00		9,467.24	10,032.76	51%
20252500	Engineering Services	6,000.00		-	6,000.00	100%
20253100	Legal Services	15,000.00		378.00	14,622.00	97%
20256200	Transcribing Services	0.00		-	0.00	#DIV/0!
20257100	Security Services	4,000.00	376.00	1,837.00	2,163.00	54%
20259100	Other Professional Services	22,400.00	565.00	11,739.52	10,660.48	48%
20259101	Computer Consultants	14,500.00	1,314.00	11,466.00	3,034.00	21%
20281201	PC Hardware	6,000.00		1,989.07	4,010.93	67%
20281202	PC Software	6,000.00	498.00	4,980.00	1,020.00	17%
20281203	PC Supplies	2,000.00		50.00	1,950.00	98%
20281900	Elections	0.00		-	0.00	#DIV/0!
20285100	Recreational Services	204,500.00	16,534.24	134,213.42	70,286.58	34%
20285200	Recreational Supplies	37,000.00	1,062.57	28,772.72	8,227.28	22%
20289800	Other Operating Exp - Supplies	2,000.00		3,638.89	(1,638.89)	-82%
20289900	Other Operating Exp - Services	2,000.00		-	2,000.00	100%
20291100	System Development Services	3,300.00		2,246.65	1,053.35	32%
20296200	GS Parking Charges	200.00	5.25	63.00	137.00	69%
	SUB-TOTAL	603,200.00	32,349.19	402,513.92	200,686.08	33%
3000	OTHER CHARGES					
30321000	Interest Expense	27,730.00		27,722.50	7.50	0%
30322000	Bond/Loan Redemption	44,200.00	732.70	43,711.10	488.90	1%
30345000	Taxes/Licenses/Assess Trans	1,600.00		18.77	1,581.23	99%
	SUB-TOTAL	73,530.00	732.70	71,452.37	2,077.63	3%

Account Number	Expenditure Account	Budgeted 2023/2024	Current Expenditure	Expenditures to Date	Funds Available	% Left
4000	FIXED ASSETS					
41410100	Land	0.00		-	0.00	
42420200	Struc. & Improvements	1,152,000.00		562,655.19	589,344.81	51%
43430300	Vehicles/Equipment	30,000.00		23,000.00	7,000.00	23%
	SUB-TOTAL	1,182,000.00	-	585,655.19	596,344.81	50%
5000	INTERFUND CHARGES					
50557100	Fingerprinting Service	2,500.00	64.00	1,216.00	1,284.00	51%
	SUB-TOTAL	2,500.00	64.00	1,216.00	1,284.00	51%
79790100	<i>Contingency Appropriations</i>	200,000.00		-	200,000.00	0%
	<i>Deposit into Reserves</i>	0.00		-	0.00	0%
	GRAND TOTAL	4,244,530.00	191,062.52	2,783,701.54	1,460,828.46	34%

**ORANGEVALE RECREATION AND PARK DISTRICT GENERAL FUND
REVENUE STATEMENT
FISCAL YEAR 2023/2024
APRIL 2024**

Account Number	Revenue Account	2023/2024 Budgeted Revenue	Realized This Period	Collection YTD Balance	YTD Uncollected Balance	% Collected
91910100	Prop. Taxes - Current Secured	1,692,800		915,833.19	776,966.81	54.10%
91910200	Prop. Taxes - Current Unsecured	55,800		59,921.29	-4,121.29	107.39%
91910300	Supplemental Taxes Current	44,000	5,347.34	19,979.87	24,020.13	45.41%
91910400	Prop. Taxes Sec. Delinquent	10,900		13,383.02	-2,483.02	122.78%
91910500	Prop. Taxes Supp. Delinq.	2,500		4,444.39	-1,944.39	177.78%
91910600	Unitary Current Secured	14,800		9,521.09	5,278.91	64.33%
91910800	Prior Year Supple-Delinq	-		0.00	0.00	
91910900	Education Rev. Augment. Fund	-		0.00	0.00	
91911000	Prop. Tax - Sec. Delinq. Roll	-		0.00	0.00	
91912000	Prop. Tax - Sec. Redemption	140		0.00	140.00	0.00%
91913000	Prop. Tax Prior - Unsecured	900		385.11	514.89	42.79%
91914000	Penalty Costs - Prop. Tax	500		146.53	353.47	29.31%
91919900	Taxes - Other	-		0.00	0.00	
	SUB-TOTAL TAXES 9100	1,822,340	5,347.34	1,023,614.49	798,725.51	56.17%
94941000	Interest Income	14,500	16,710.00	31,017.00	-16,517.00	213.91%
94942900	Building Rental Other	130,000	16,977.52	114,107.97	15,892.03	87.78%
94943900	Cell Tower Leases	47,000		35,894.33	11,105.67	76.37%
94944800	Rec.Concessions Final 9	21,000		14,371.93	6,628.07	68.44%
94945900	Other Vending Devices	-		0.00	0.00	
94949000	Concessions - Other	-		0.00	0.00	
95952200	Homeowner Prop. Tax Relief	13,000		6,064.56	6,935.44	46.65%
95952900	In-Lieu Taxes	424,000		114,660.90	309,339.10	27.04%
95959504	Fiscal Relief for Independent Special Dis	-		0.00	0.00	
95956900	State Aid - Other Misc. Programs	-		0.00	0.00	
96963313	Miscellaneous Fees	1,000		807.55	192.45	80.76%
96964600	Recreation Service Charges	585,000	98,524.37	375,409.06	209,590.94	64.17%
96969700	Security Services	1,000		17.41	982.59	1.74%
96969903	Sponsorships/Scholarships	-		0.00	0.00	
97973000	Donations & Contributions	2,300		3,550.00	-1,250.00	154.35%
97973200	Recreation Contributions	-		0.00	0.00	
97973300	Orangevale Clubs	-		0.00	0.00	
97974000	Insurance Proceeds	270		0.00	270.00	0.00%
97979000	Revenue - Other	201,400		201,875.65	-475.65	100.24%
	SUB-TOTAL OTHER MISC. INCOME	1,440,470	132,211.89	897,776.36	542,693.64	62.33%
	TOTAL BUDGET AMOUNT	3,262,810	137,559.23	1,921,390.85	1,341,419.15	58.89%

OLLAD EXPENDITURES
FOR THE MONTH ENDING
APRIL 30, 2024

CLAIM #	ACCOUNT #	VENDOR	DESCRIPTION	AMOUNT
1907189812	20207600	US BANK NATIONAL ASSOCIAT	OFFICE SUPPLIES	22.58
1907191417	20207603	AMERICAN RIVER ACE HARDWA	KEYS	12.92
1907183126	20210300	NORTHERN CALIFORNIA INALL	AGRICULTURAL/HORTICULTURAL SERVICES	412.50
1907194147	20210300	NORTHERN CALIFORNIA INALL	AGRICULTURAL/HORTICULTURAL SERVICES	412.50
				825.00
1907183264	20210400	NUTRIEN AG SOLUTIONS INC	AGRICULTURAL/HORTICULTURAL SUPPLIES	619.57
1907183260	20211200	INDUSTRIAL PLUMBING SUPPL	BUILDING MAINTENANCE SUPPLIES & MATER	1,211.62
1907181998	20211200	LOWES BUSINESS ACCOUNT	BUILDING MAINTENANCE SUPPLIES & MATER	1,111.60
1907191417	20211200	AMERICAN RIVER ACE HARDWA	BUILDING MAINTENANCE SUPPLIES & MATER	426.17
1907189812	20211200	US BANK NATIONAL ASSOCIAT	BUILDING MAINTENANCE SUPPLIES & MATER	150.83
1907199063	20211200	LOWES BUSINESS ACCOUNT	BUILDING MAINTENANCE SUPPLIES & MATER	56.20
				2,956.42
1907183152	20212200	SCP DISTRIBUTORS LLC	CHEMICAL SUPPLIES	512.00
1907189010	20212200	AQUA SOURCE INC	CHEMICAL SUPPLIES	575.83
1907189007	20212200	AQUA SOURCE INC	CHEMICAL SUPPLIES	5,973.66
				7,061.49
1907199130	20214100	VON AESCH, COREY	LAND IMPROVEMENT MAINTENANCE SERVIC	300.00
1907183253	20214200	CSLS INC	LAND IMPROVEMENT MAINTENANCE SUPPLIE	385.43
1907181998	20214200	LOWES BUSINESS ACCOUNT	LAND IMPROVEMENT MAINTENANCE SUPPLIE	75.55
1907191417	20214200	AMERICAN RIVER ACE HARDWA	LAND IMPROVEMENT MAINTENANCE SUPPLIE	75.59
1907189812	20214200	US BANK NATIONAL ASSOCIAT	LAND IMPROVEMENT MAINTENANCE SUPPLIE	800.92
1907199063	20214200	LOWES BUSINESS ACCOUNT	LAND IMPROVEMENT MAINTENANCE SUPPLIE	338.45
				1,675.94
1907199074	20215100	KENDRICK BOILER WORKS INC	MECHANICAL MAINTENANCE SERVICES	525.00
1907191417	20216800	AMERICAN RIVER ACE HARDWA	PLUMBING MAINTENANCE SUPPLIES	7.53
1907189812	20218200	US BANK NATIONAL ASSOCIAT	IRRIGATION SUPPLIES	19.35
1907188942	20219100	SMUD	ELECTRICITY	5,426.84
1907188957	20219200	PACIFIC GAS AND ELECTRIC	NATURAL GAS/LPG/FUEL OIL	4,931.31
1907188892	20219300	ALLIED WASTE SERVICES OF	REFUSE COLLECTION/DISPOSAL SERVICES	1,733.31
1907182016	20219500	COUNTY OF SACRAMENTO	SEWAGE DISPOSAL SERVICES	819.46
1907188955	20219500	COUNTY OF SACRAMENTO	SEWAGE DISPOSAL SERVICES	841.93
1907191490	20219500	AREA PORTABLE SERVICES IN	SEWAGE DISPOSAL SERVICES	171.58
1907191488	20219500	AREA PORTABLE SERVICES IN	SEWAGE DISPOSAL SERVICES	171.58
				2,004.55
1907182017	20219800	ORANGEVALE WATER COMPANY	WATER	1,785.22
1907188961	20219800	SAN JUAN WATER DISTRICT	WATER	420.31
1907189812	20219800	US BANK NATIONAL ASSOCIAT	WATER	71.13
				2,276.66
1907183141	20220500	NAZIR GROUP	AUTO MAINTENANCE SERVICES	350.14
1907189011	20220500	NAZIR GROUP	AUTO MAINTENANCE SERVICES	600.00
				950.14
1907189008	20220600	GENUINE PARTS CO	AUTO MAINTENANCE SUPPLIES	12.38

ORANGEVALE RECREATION AND PARK DISTRICT - OLLAD ASSESSMENT
BUDGET EXPENDITURE DETAIL
FISCAL YEAR 2023/2024
APRIL 2024

Account Number	Expenditure Account	Budgeted 2023/2024	Current Expenditure	Expenditures to Date	Funds Available	% Left
2000	SERVICES & SUPPLIES					
20203500	Education/Training Service	3,000.00		340.00	2,660.00	89%
20206100	Membership Dues	500.00		-	500.00	100%
20207600	Office Supplies	500.00	22.58	22.58	477.42	95%
20207602	Signs	1,000.00		412.95	587.05	59%
20207603	Keys	800.00	12.92	506.24	293.76	37%
20210300	Agricultural/Horticultural Service	12,500.00	825.00	5,237.50	7,262.50	58%
20210400	Agricultural/Horticultural Supply	12,000.00	619.57	4,001.79	7,998.21	67%
20211200	Building Maint. Supplies	9,000.00	2,956.42	6,167.91	2,832.09	31%
20212200	Chemicals	56,000.00	7,061.49	34,738.99	21,261.01	38%
20213100	Electrical Maint. Service	4,000.00		1,793.00	2,207.00	55%
20213200	Electrical Maint. Supplies	1,500.00		946.02	553.98	37%
20214100	Land Improv. Maint. Service	47,000.00	300.00	1,000.00	46,000.00	98%
20214200	Land Improv. Maint. Supplies	34,000.00	1,675.94	21,498.96	12,501.04	37%
20215100	Mechanical System Maint. Ser	9,000.00	525.00	782.50	8,217.50	91%
20215200	Mechanical System Maint. Sup	3,000.00		1,184.72	1,815.28	61%
20216200	Painting Supplies	1,500.00		716.86	783.14	52%
20216700	Plumbing Maint. Service	1,000.00		300.00	700.00	70%
20216800	Plumbing Maint. Supplies	2,300.00	7.53	1,208.59	1,091.41	47%
20218100	Irrigation Service	2,000.00		-	2,000.00	100%
20218200	Irrigation Supplies	16,000.00	19.35	7,847.47	8,152.53	51%
20218500	Permit Charges	4,000.00		4,075.00	(75.00)	-2%
20219100	Electricity	73,000.00	5,426.84	55,719.84	17,280.16	24%
20219200	Natural Gas / LPG/ Fuel Oil	40,000.00	4,931.31	13,514.06	26,485.94	66%
20219300	Refuse Collection / Disposal Service	23,000.00	1,733.31	15,975.55	7,024.45	31%
20219500	Sewage Disposal Service	14,200.00	2,004.55	12,248.62	1,951.38	14%
20219700	Telephone System	1,000.00		-	1,000.00	100%
20219800	Water	66,000.00	2,276.66	49,986.94	16,013.06	24%
20219900	Telephone System Maintenance	1,500.00		666.00	834.00	56%
20220500	Auto Maintenance Service	4,000.00	950.14	2,138.83	1,861.17	47%
20220600	Auto Maintenance Supplies	5,300.00	12.38	2,996.74	2,303.26	43%
20221200	Construction Equip. Maint. Sup.	500.00		-	500.00	100%
20222600	Expendable Tools	2,500.00	1,443.83	1,478.29	1,021.71	41%
20223600	Fuel & Lubricants	24,000.00	1,399.60	16,111.03	7,888.97	33%
20227500	Rent/Lease Equipment	3,500.00		1,397.53	2,102.47	60%
20228100	Shop Equip. Maint. Service	1,500.00		1,192.32	307.68	21%
20228200	Shop Equip. Maint. Supplies	7,500.00	1,199.87	7,036.49	463.51	6%
20229100	Other Equip. Maint. Service	1,500.00	493.75	1,528.25	(28.25)	-2%
20229200	Other Equip. Maint. Supplies	2,500.00		1,131.94	1,368.06	55%
20231400	Clothing/Personal Supplies	3,500.00	78.32	1,949.12	1,550.88	44%
20232100	Custodial Service	0.00		-	0.00	#DIV/0!
20232200	Custodial Supplies	18,000.00	799.14	14,006.44	3,993.56	22%
20250500	Accounting Services	3,400.00		3,452.80	(52.80)	-2%
20252500	Engineering Services	15,100.00		4,515.00	10,585.00	70%
20253100	Legal Services	10,000.00		-	10,000.00	100%
20257100	Security Services	26,000.00		11,412.88	14,587.12	56%
20259100	Other Professional Services	38,000.00	2,966.50	10,762.68	27,237.32	72%
20289800	Other Operating Expenses Sup.	17,500.00	308.65	1,825.96	15,674.04	90%
	SUB-TOTAL	623,600.00	40,050.65	323,828.39	299,771.61	48%

Account Number	Expenditure Account	Budgeted 2023/2024	Current Expenditure	Expenditures to Date	Funds Available	% Left
3000	OTHER CHARGES					
30321000	Interest Expense	0.00		-	0.00	0%
30322000	Bond/Loan Redemption	0.00		-	0.00	0%
30345000	Taxes/Licenses/Assess Trans	1,300.00		1,100.84	199.16	15%
	SUB-TOTAL	1,300.00	-	1,100.84	199.16	15%
4000	FIXED ASSETS					
42420200	Struc. & Improvements	474,000.00	22,878.00	351,223.89	122,776.11	26%
43430300	Equipment	95,000.00		-	95,000.00	100%
	SUB-TOTAL	569,000.00	22,878.00	351,223.89	217,776.11	0%
	GRAND TOTAL	1,193,900.00	62,928.65	676,153.12	517,746.88	43%

**ORANGEVALE RECREATION AND PARK DISTRICT - KENENTH GROVE ASSESSMENT
BUDGET EXPENDITURE DETAIL
FISCAL YEAR 2023/2024
APRIL 2024**

Account Number	Expenditure Account	Budgeted 2023/2024	Current Expenditures	Expenditures to Date	Funds Available	% Left
2000	SERVICES & SUPPLIES					
20200500	Advertise/Legal Notices	400.00		-	400.00	100%
20207600	Office Supplies	100.00		20.00	80.00	80%
20207602	Signs	50.00		-	50.00	100%
20210300	Agricultural/Horticultural Service	500.00		-	500.00	100%
20210400	Agricultural/Horticultural Supplies	80.00		-	80.00	100%
20219800	Water	750.00	31.60	522.53	227.47	30%
20223600	Fuel & Lubricants	1,200.00	229.52	855.71	344.29	29%
20250500	Accounting Services	650.00		665.60	(15.60)	-2%
20252500	Engineering Services	1,000.00		1,000.00	0.00	0%
20253100	Legal Services	100.00		-	100.00	100%
20256200	Transcribing Services	0.00		-	0.00	
20259100	Other Professional Services	400.00		-	400.00	100%
20289900	Other Operating Exp - Services	400.00		-	400.00	100%
20291500	COMPASS Costs	100.00		-	100.00	100%
20296200	GS Parking Charges	0.00		-	0.00	
	SUB-TOTAL	5,730.00	261.12	3,063.84	2,666.16	47%
4000	FIXED ASSETS					
42420200	Struc. & Improvements	0.00		-	0.00	0%
	SUB-TOTAL	0.00	-	-	0.00	0%
	GRAND TOTAL	5,730.00	261.12	3,063.84	2,666.16	47%

**ORANGEVALE RECREATION & PARK DISTRICT
FINANCE COMMITTEE MEETING RECAP
THURSDAY, MAY 9, 2024
9:00 AM**

**MEETING LOCATION:
Orangevale Community Center
6826 Hazel Avenue
Orangevale, CA 95662**

1. **CALL TO ORDER:** *The meeting was called to order at 9:10 a.m.*

Roll call: Director Brunberg, Administrator Herz, Finance/HR Superintendent Von Aesch, Parks Superintendent Oropeza, Recreation Supervisor Bain, and Admin Services Supervisor Woodford.

2. **PUBLIC DISCUSSION**

Any person may address the committee; however, any matter that requires action will be referred to staff and/or committee/Board of Directors for a report and action at a subsequent meeting.

3. **MINUTES**

None discussed.

4. **UNFINISHED BUSINESS**

None discussed.

5. **NEW BUSINESS**

- A. Discussion of District Employee Salaries and Benefits

Administrator Herz confirmed that the next salary scale evaluation is scheduled for early 2025. Next she explained that the preliminary budget includes adding a full-time Recreation Coordinator and that the Recreation Supervisor will be promoted to a Recreation Supervisor II position. Additionally, updates to bring some recreation programs in-house, and the staff expenses associated with that, have been added.

- B. Discussion of Capital Project List

Administrator Herz stated that the remainder of the Driveway Project should be completely covered through the grant and funds from the Park Development Fees in the budget. Next, she announced that the District qualified for an additional 167k from the ARPA COVID-19 relief plan which was applied for several years ago.

- C. Discussion of the 2024/25 Preliminary Budget

1. General Fund (332A)

a. Expenditures

b. Revenue

Staff and Director Brunberg moved through the General Budget pages with minimal changes and noting the funds designated for several needed AED's (automated external defibrillators), several HVAC units, and funds for a new or updated playground structure.

2. OLLAD (374A)

a. Expenditures

b. Revenue

Director Brunberg and staff looked through the OLLAD budget noticing an increase in both water and chemicals due to the market. Director Brunberg asked what time of year the funds for OLLAD typically come in and whether that would delay any projects.

Kenneth Grove (374B)

a. Expenditures

b. Revenue

Administrator Herz reported that the Kenneth Grove budget has 16k which the full Board of Directors approved to use for landscape sculpture(s) project along the hilly stretch along Greenback Lane which has proven somewhat problematic to grow flora. The process to research, survey the residents, and present to the Directors is scheduled to begin after the summer season.

D. Timeline for the 2024/25 FY Budget Process

Administrator Herz announced that we would present the preliminary budget at the May Board of Directors meeting for approval and submit it to the County in June. After needed updates and/or additions, it will be brought back to the August 15, 20, meeting as the final budget for approval.

E. Schedule Next Meeting

Director Brunberg and staff agreed the next meeting should be late January or early February of 2025 after the first instalment of the taxes are in to review where revenue and expenditures are currently at for the 24/25 Fiscal Year. A short discussion continued about the timing of capital projects and revenue and the desire to avoid Dry Budget Spending fees.

6. **DIRECTOR'S AND STAFF'S COMMENTS**

No additional comments at this time.

7. **ITEMS FOR NEXT AGENDA**

No additional items at this time.

8. **ADJOURNMENT** *The meeting was adjourned at 10:00 a.m.*

STAFF REPORT



DATE: 5-16-24

TO: Board of Directors

FROM: Becky Herz, District Administrator

SUBJECT: MONTHLY ACTIVITY REPORT – APRIL 2024

ADMINISTRATION

- On April 2, Admin Herz participated in the CARPD GM Roundtable meeting on-line.
- On April 3, Admin Herz attended the on-line Year End FI/MM Use Group Workshop FY 2023-24 hosted by the County of Sacramento Departments of Finance, Auditor-Controller, General Services, Contract & Purchasing, and Technology.
- On April 3, Supervisor Bain attended the Orangevale Business Watch Meeting
- On April 4, Admin Herz joined the OV History Project Ribbon Cutting where she presented former District Administrator Barry Ross with an OV History Orange.
- On April 5, Admin Herz attended the Orangevale Rotary meeting.
- On April 5, Admin Herz and Supervisor Bain met with Jon Isom.
- On April 8, Admin Herz and Superintendent Oropeza participated in job-walks at OVparks parking lot project sites.
- On April 8, OVparks staff participated in the Pool Slide Final Walkthrough with Safe Slide.
- On April 9, Admin Herz attended the Kiwanis Club of Orangevale – Fair Oaks Meeting
- On April 12, Admin Herz attended the Orangevale Community Collaborative Meeting
- On April 16, Admin Herz, Office Asst Ward, and Specialist Von Aesch held a Trail Masterplan Update workshop.
- On April 17, Admin Herz joined the OV History Project on a tour of the Indian Stone Coral.
- On April 18, Admin Herz participated in the CARPD Legislative meeting on-line.
- On April 19, Admin Herz participated in an NRPA Quick Guide meeting.
- On April 20, OVparks Recreation staff hosted the OVparks Summer Open House.
- On April 24, Admin Herz and Superintendent Oropeza prepared for Big Day of Service with site-walks.
- On April 24, Admin Herz participated in the CPRS JEDI Counsel meeting on-line.
- On April 25, OVparks held an All-Staff Safety Meeting.
- On April 26, Admin Herz attended Orangevale Rotary meeting.
- On April 29, Admin Herz met with Peter Larimer from MTW
- On April 29, Admin Herz and Superintendent Oropeza met with representatives from Miricle Playsystems to assess the small playground at OCP.
- On April 30, Superintendent Oropeza attended the Big Day Of Service kick-off event.

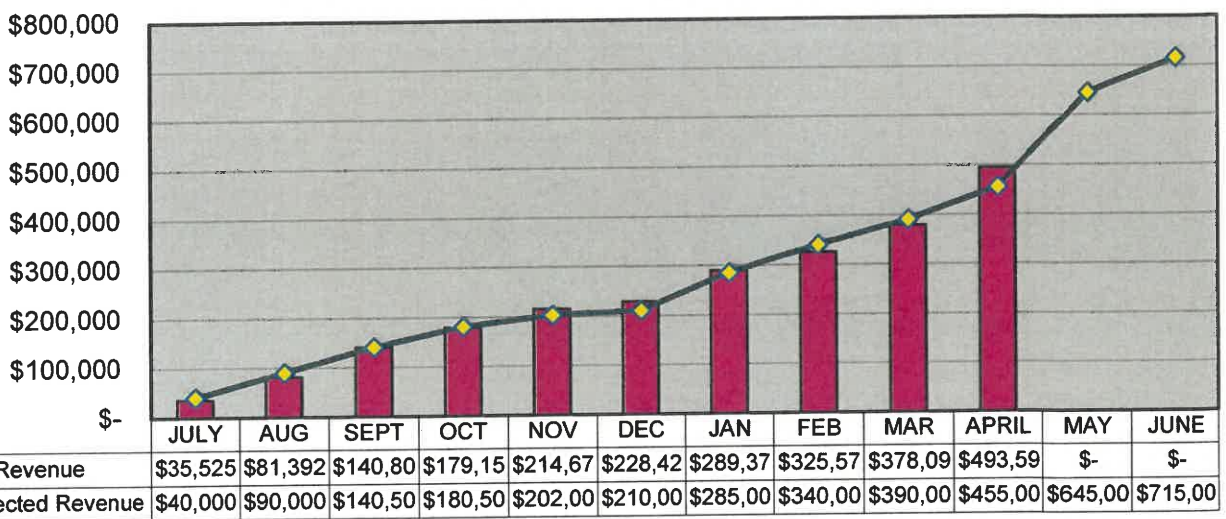
RECREATION Monthly Report: April 2024

April	Enrollment	Attendance	Gross Revenue
Active Adults			
Bridge	39		\$ 78.00
M.O.V.E. Bingo		23	
Active Adults Sub Total	39	23	\$ 78.00
Classes			
Basic Horsemanship	9		\$ 1,134.00
Internet Drivers Education	5		\$ 116.00
Kids Cooking Series	12		\$ 420.00
Kids Night Out	11		\$ 297.00
Ukulele Fretters	21		\$ 21.00
Classes Sub Total	58	0	\$ 1,988.00
Events			
Creek Week Clean-up		75	
OVparks Summer Open House		400	
Day Camp Sub Total	0	475	\$ -
Preschool			
Orange Blossoms	14		\$ 3,878.00
Preschool Sub Total	14		\$ 3,878.00
Sports & Fitness			
Aikido - Family Training	6		\$ 555.00
Aikido - Teen/Adult	7		\$ 1,113.00
Aikido - Youth	2		\$ 190.00
Beach Volleyball Clinic	15		\$ 1,287.00
Gymnastics - KinderGym	1		\$ 105.00
Gymnastics - Parent Participation	3		\$ 315.00
Gymnastics - Tot	1		\$ 105.00
NAofA Flag Football	24		\$ 2,592.00
Pickleball 101	14		\$ 980.00
Pickleball Youth	7		\$ 693.00
Pilates Reformer	8		\$ 700.00
Shotokan Karate Grange Karate	1		\$ 250.00
Shotokan Youth Center Karate	9		\$ 2,250.00
Shotokan Preschool Karate	3		\$ 705.00
Skyhawks soccer	17		\$ 1,683.00
Tennis Youth	15		\$ 1,485.00
Top Notch Basketball League.	143		\$ 17,375.00
Turns n Tumble Baby Ballet	8		\$ 352.00
Turns n Tumble Pre Ballet	12		\$ 484.00
Zumbini	8		\$ 320.00
Sports & Fitness Sub Total	304	0	\$ 33,539.00
Trips			
Collette Trips - America's Music			
Cities	5		\$ 1,612.00
Day Trips Cherry Blossoms Festival	8		\$ 600.00

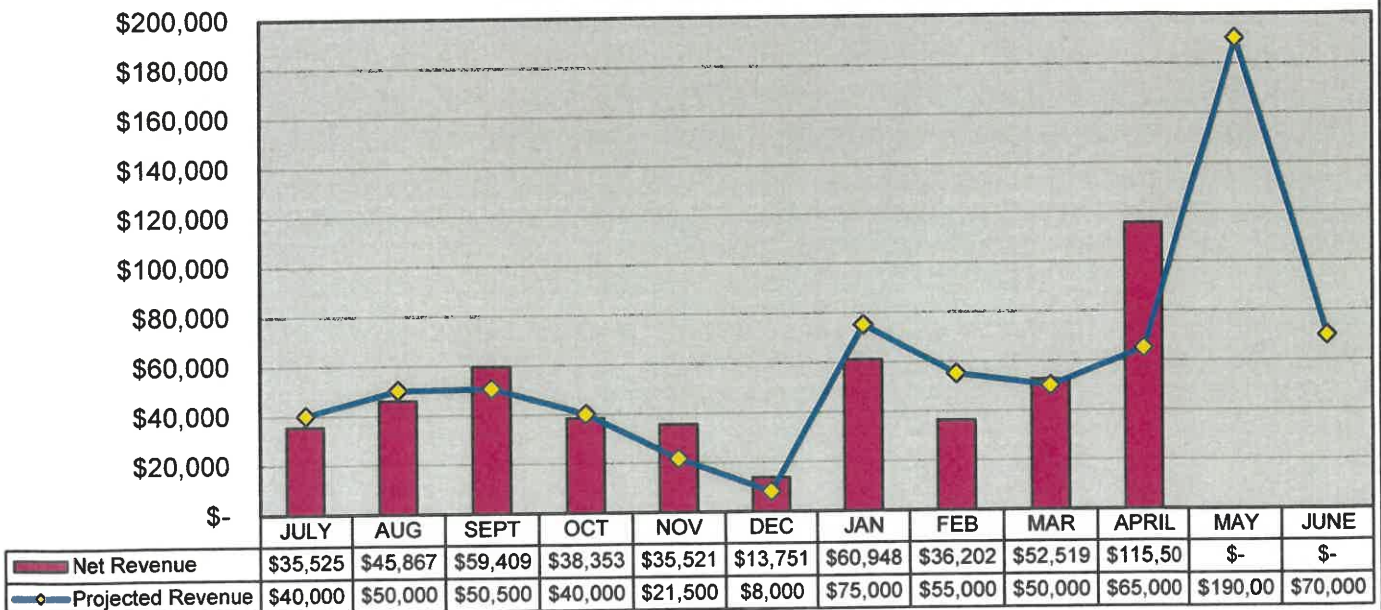
Trips Sub Total	13	0	\$	2,212.00
GRAND TOTAL	428	498	\$	41,695.00

April Gross Revenue Recap – April OTC (over-the-counter) revenue for combined recreation and facility rentals ended at \$115,502 which is \$50,502 above the projected amount. April recreation revenue came in at \$98,524 which is \$43,524 above the projected amount. The April facility revenue came in at \$16,978 which is \$6978 above the projected amount. *Please note the revenue referenced here includes prepayments for future programs while the revenue figures listed in the chart above represent revenue attributed to programs occurring in April.*

2023-2024 ORPD Recreation & Facility Revenue Net vs Projected - Monthly Cumulative View



2023-2024 ORPD Recreation & Facility Revenue Net vs projected - Monthly View



PARKS Monthly Report: March 2024

Park Infrastructure

- Staff continues to conduct monthly playground inspections and makes repairs on site as needed.
- 40 feet of fence were repaired by staff at Orangevale Community Park and Horse Arena.
- Staff removed what appeared to be 3 homeless encampments from Sundance.
- Staff finish installing the fence privacy cloth at the pool fence.
- Staff moved shade covers at the pool and placed tarps on them in preparation for the pool season.
- The back gate to preschool building was repaired by staff.
- Graffiti was removed from the Arcade-Cripple Creek Trail at Streng Park on 2 different occasions.

Mechanics

- Staff continues to conduct basic maintenance to small engine equipment and mowers.
 - An edger guards on a mower was rewelded in place.
- Staff installed a new hitch on the 2018 Ford F150.
- Staff fixed a power steering hose on the “Old Blue” Ford tractor.

Park Irrigation

- All irrigation has been turned on.
- Staff worked on 5 systems that were malfunctioning in Oak and Filbert irrigation system.
- Staff finish the annual irrigation systems checks.
- 10 sprinklers were replaced at various parks of the District.
- Staff assisted during Creek Week cleanup day.

Park Grounds

- Staff continues ongoing maintenance at all parks and trails (restrooms, trash, mowing, edging & blowing).
- Staff removed a medium size tree at Almond Park.
- Staff removed all stumps and logs from the shop parking lot.
- Disk Golf was mowed by staff as part of the course maintenance.

Other Items

- Lucas and Doug removed the Youth Center little league fence and fence post. They also installed all the post and got the field ready for Big Day Of Service.
- Staff replaced the back boards on the dugout benches and fixed 1 board on the backstop at Youth Center Park.
- Staff worked to prepare various projects for Big Day Of Service.

Fulton-El Camino Park District Police Department
Monthly activity report for: Orangevale Recreation and Park District
Reporting Period: April 1-30, 2024

Almond Park

Notice to Appear	04/04/24	15:00	160281(a) No Insurance / 4000(a) CVC No current reg.
Notice to Appear	04/15/24	13:50	160281(a) No Insurance / 4000(a) CVC No current reg.
Notice to Appear	04/22/24	00:00	160281(a) No Insurance / 4000(a) CVC No current reg.
Warning	04/15/24	13:40	Dog off leash
Warning	04/15/24	15:10	Dog off leash
Warning	04/25/24	13:05	Dog off leash

Norma Hamlin Park

No issues to report.

Off Property

No issues to report.

OV Community Center

Parking Citation	04/21/24	16.39	4000(a) No current registration
Parking Citation	04/21/24	16.46	4000(a) No current registration
Parking Citation	04/21/24	16.48	4000(a) No current registration
Parking Citation	04/28/24	14:56	4000(a) No current registration

OV Community Park

Notice to Appear	04/25/24	13:40	160281(a) No Insurance / 4000(a) CVC No current reg.
Calls For Service	04/11/24	17:50	Welfare check on screaming in bathroom, no issue found
Warning	04/03/24	19:09	Dog off leash
Warning	04/22/24	13:30	Dog off leash
Parking Citation	04/03/24	19:15	4000(a) No current registration

OV Community Park (Disc Golf)

Notice to Appear	04/15/24	14:29	9.36.057.5 SCO Alcohol in Park
Parking Citation	04/08/24	13:11	5204(a) Registration tabs not properly displayed
Parking Citation	04/08/24	13:17	4000(a) No current registration

Palisades Park

No issues to report.

Pecan Park

No issues to report.

Streng Park

No issues to report

Sundance Park

No issues to report

Youth Center Park

No issues to report

OvParks Photos of Interest: April 2024

Creek Week at Orangevale Community Park



Indian Stone Coral Tour with OV History Project



OvParks Open House – Bounce House



OvParks Open House – Jazzercise Demo





Progress Report



ORANGEVALE RECREATION AND PARKS
6826 HAZEL AVE
ORANGEVALE, CALIFORNIA 95662

FACILITY: Orangevale Community Center	ROOF SECTION: Gym roof	DATE: 05/10/2024
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Map



Report Data

Report Date	05/10/2024
Title	Week 4 roof replacement progress report
Report Type	Progress Report

The Community Center metal roof is getting finished up today! The roof turned out awesome, D7 and crew did a great job in a quick timeline. We will be scheduling our final punch walk for 5/22. The contractor, Horacio and I will walk the roof and make sure the project was completed to the project specs and requirements.



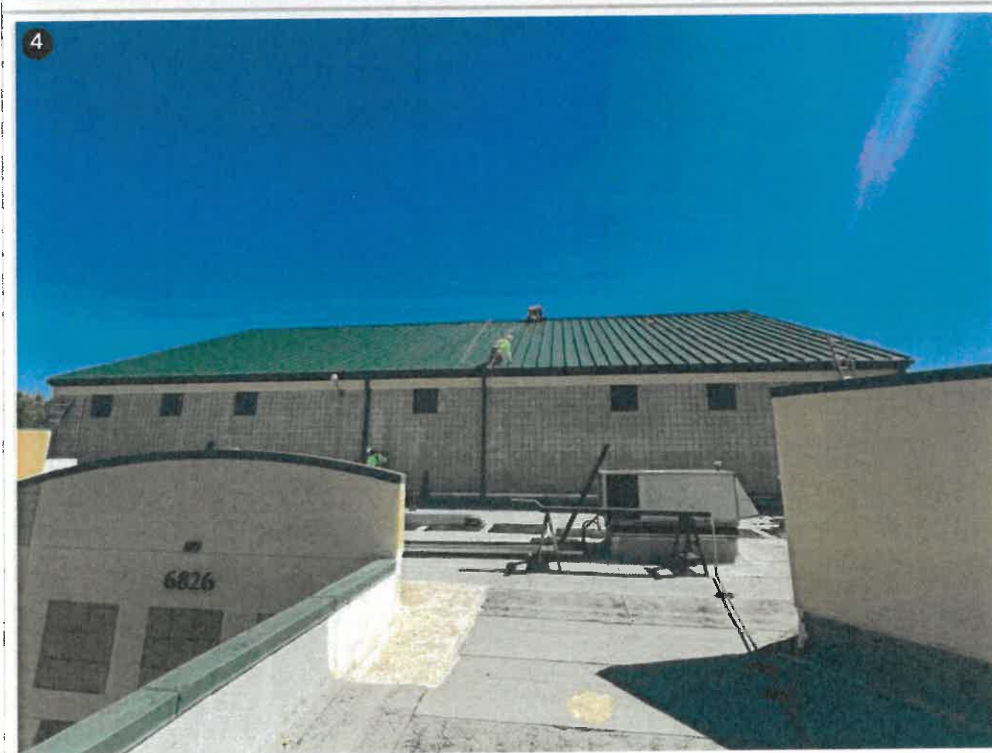
1
Crew is installing the downspouts, running the seamer on the panels and finishing up the roof!



2
Back of the roof. Project turned out fantastic, great job by D7 crew!



3



4

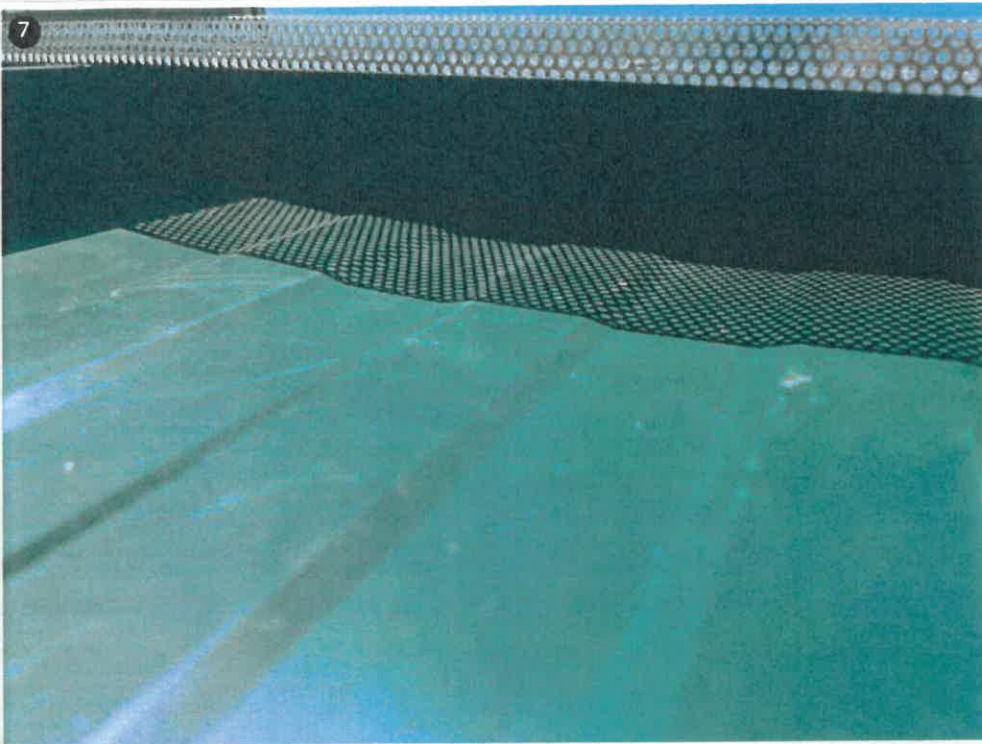
Up close on the flat roof. You can see the crew is building the downspouts and running the seamer. The mechanical seamer is a machine that presses the seam cap together with force.



5
Upclose of the ridge cap installed and seamed.

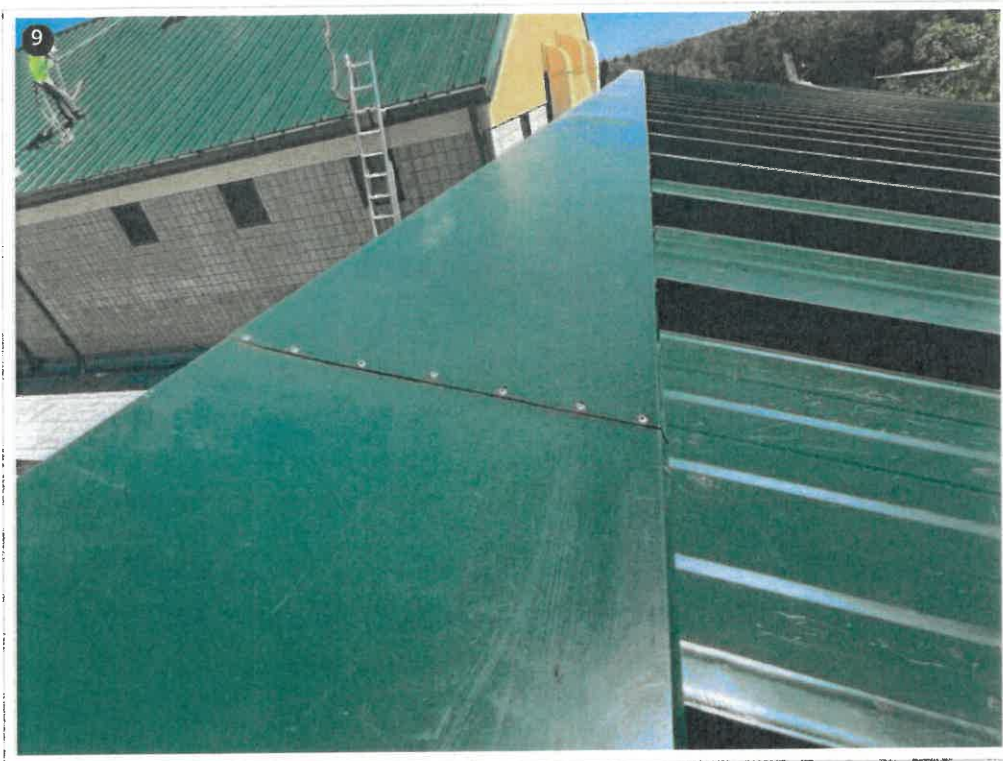


6
The vent is covering the head closures, but they are installed in every panel. You can also see the top of the panel is turned up. This prevents any moisture from being blown in and getting behind the panel.



7 The head closure is installed at the top of all the panels. This prevents animals, debris and any water from getting into the ridge cap.





The vented ridge was installed and the ridge cap installed. Sealant and rivets were used at each lap. The following photos show the vents being installed.

STAFF REPORT



DATE: 5/16/24

TO: Board of Directors

FROM: Becky Herz, District Administrator

SUBJECT: REVIEW OPTIONS FOR PLAYGROUND RETROFIT VS REPLACEMENT FOR THE SMALL PLAYGROUND AT COMMUNITY CENTER PARK

RECOMMENDATION

Review the option for upgrading the small playground at Community Center Park. Consider the option of retrofitting the existing structure vs the option of a full playground replacement.

BACKGROUND

The Board identified retrofitting/replacing the small playground in the Oak and Filbert area of Community Center Park as a CIP Priority for the 24/25 FY. The District Administrator and Parks Superintendent met with original playground designers, Miricle Playsystems Inc., to gather information, clarify options, and facilitate budget planning.

Images and quotes have been obtained for four (4) possible playground ideas from Miricle Playgrounds. Images of each playground idea is attached (Playground 1-4). All quotes include installation and CPSI Inspection. All quotes exclude demolition of existing playground and playground surfacing materials. Two (2) options were provided for retrofitting the existing structural poles and roofs, and two (2) options were provided for full playground replacement.

OVparks staff participated in a review and ranking of these playgrounds. Staff considered play-value, aesthetics, and variety of movement. A comparison graph with prices, retrofitting vs replacement, and staff rankings is provided below:

Playground	Quoted Price	Retro/Replace	Ranking
1	\$45,687	Retrofit	1 (18 points)
2	\$41,528	Retrofit	2 (15 points)
3	\$54,887	Full Replacement	4 (2 points)
4	\$50,090	Full Replacement	3 (8 points)

If the Board of Directors decides to pursue a full playground replacement, staff will proceed with the District's bid-process as outlined in ORPD Operational Policies & Procedures Manual, Section 18. If the Board of Directors decides to pursue a retrofit for the playground, Miricle Playsystems is the sole source provider, and staff will proceed with begin negotiating and planning a retrofit playground project with Miricle Playsystems.

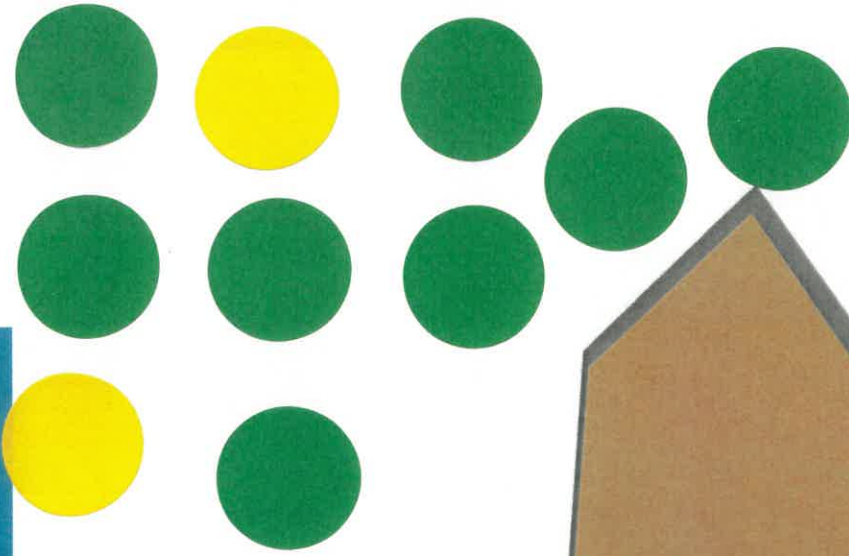
The option of upgrading the small playground via a retrofit is supported by both lowest cost a highest ranking.

#1

Orangevale Community Park Tot Lot

Orangevale, CA

Prepared for: Orangevale Recreation and Park District



#2

Orangevale Community Park Tot Lot

Orangevale, CA

Prepared for: Orangevale Recreation and Park District



#3

Orangevale Community Park Tot Lot

Orangevale, CA

Prepared for: Orangevale Recreation and Park District



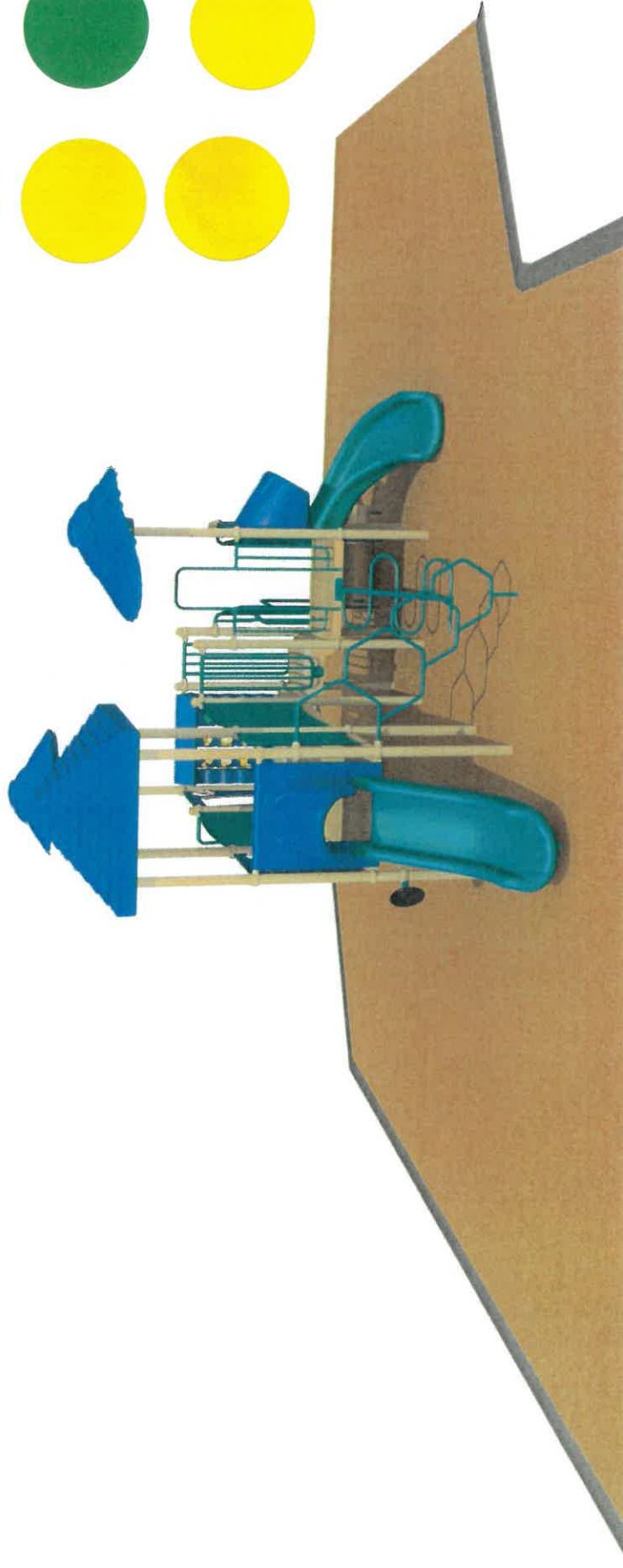
Creating Fun Play Environments to Enrich Communities

#4

Orangevale Community Park Tot Lot

Orangevale, CA

Prepared for: Orangevale Recreation and Park District



RECOMMENDED MOTION

I move we approve to authorize the District Administrator begin the planning process for a retrofit playground upgrade to the small playground at Orangevale Community Park.

ATTACHMENT

Playground 1

Playground 2

Playground 3

Playground 4



RESOLUTION NO: 24-05-720

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ORANGEVALE RECREATION AND PARK DISTRICT APPROVING THE RESOLUTION OF INTENTION TO LEVY ASSESSMENTS FOR FISCAL YEAR 2024-25, PRELIMINARILY APPROVING THE ENGINEER'S REPORT AND PROVIDING FOR NOTICE OF HEARING FOR THE ORANGEVALE LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT (OLLAD)

WHEREAS, the Board of Directors (the "Board") of the Orangevale Recreation and Park District, County of Sacramento, State of California, has previously ordered through Resolution 92-06-51 the formation of an assessment district pursuant to the provisions of the Landscaping and Lighting Act of 1972 for the purpose of financing certain park and recreation improvements and refurbishments as specified in the District's updated Master Plan and for the purpose of funding maintenance operations of the District; and

WHEREAS, the Board, through Resolution 92-06-51, has ordered that the park and recreation improvements specified in the Engineer's Report dated March 26, 1992, be constructed, and has estimated that the cost of such proposed park and recreation improvements is greater than can be raised from a single annual assessment, and has ordered that the estimated costs of these improvements be raised by an assessment levied and collected in annual installments over a period of 20 years, commencing in fiscal year 1992-93 and ending in fiscal year 2012-13 and then continued from year to year as necessary to fund other capital, maintenance and other needs;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Orangevale Recreation and Park District, County of Sacramento, State of California, that:

1. On July 17, 1991, by its Resolution No. 816, this Board ordered the formation of and levied the first assessment within the Orangevale Recreation and Park District Maintenance Assessment District 1991 (the "Assessment District") pursuant to the provisions of the Landscaping and Lighting Act of 1972.
2. On February 15, 2024 this Board adopted Resolution No. 24-02-716, A Resolution Directing Preparation of the 2024-25 Annual Report for the Orangevale Recreation and Park District Maintenance Assessment District. Pursuant to this resolution, SCI Consulting Group, the Engineer of Work, prepared a report in accordance with Article XIID of the California Constitution and Section 22565, et seq., of the California Streets and Highways Code (the "Report"). The Report has been made, filed with the Clerk of the Board, and duly considered by the Board and is hereby deemed sufficient and preliminarily approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution.

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Orangevale, CA 95662
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3. It is the intention of this Board to levy and collect assessments within the Assessment District for fiscal year 2024-25. Within the Assessment District, the existing and proposed improvements, and any substantial changes proposed to be made to the existing improvements, are generally described as installation, maintenance and servicing of public recreational facilities and improvements, including, but not limited to, turf and play areas, landscaping, ground cover, shrubs and trees, irrigation systems, drainage systems, lighting, fencing, entry monuments, basketball courts, tennis courts, gymnasium, running tracks, swimming pools, other recreational facilities, security patrols to protect the Improvements, graffiti removal and repainting, and labor, materials, supplies, utilities and equipment, as applicable, at each of the locations owned, operated or maintained by the Orangevale Recreation and Park District.
4. The Assessment District consists of the lots and parcels shown on the boundary map of the Assessment District on file with the Clerk of the Board of the Orangevale Recreation and Park District, and reference is hereby made to such map for further particulars.
5. Reference is hereby made to the Engineer's Report for a full and detailed description of the improvements, the boundaries of the Assessment District and the proposed assessments upon assessable lots and parcels of land within the Assessment District. The Engineer's Report identifies all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed.
6. The assessments are not proposed to increase from the previous year's assessments. The Board of Directors declares its intent to levy and collect assessments for the fiscal year 2024-25 within said district at an assessment rate of \$3.50 per month or \$42.00 per year per single family residential parcel, apartment unit and/or condominium; a lower rate of \$3.08 per month or \$36.96 per year per each mobile home unit or per one-quarter acre parcel devoted to commercial use; and a rate of \$1.40 per month or \$16.80 per year per one-quarter acre for parcels devoted to industrial or mini storage use, all as set forth in the benefit chart included in the Engineer's Report.
7. Notice is hereby given that on June 20, 2024, at the hour of 6:30 p.m. at the District offices of the Orangevale Recreation and Park District, 6826 Hazel Avenue, California 95662, the Board will hold a public hearing to consider the ordering of the improvements and the levy of the proposed assessments.
8. Prior to the conclusion of the hearing, any interested person may file a written protest with the Clerk of the Board, or, having previously filed a protest, may file a written withdrawal of that protest. A written protest shall state all grounds of objection. A protest by a property owner shall contain a description sufficient to identify the property owned by such owner. Such protest or withdrawal of protest should be mailed to the Orangevale Recreation and Park District, 6826 Hazel Avenue, California 95662.
9. The Clerk of the Board shall cause a notice of the hearing to be given by publishing a copy of this resolution once, at least ten (10) days prior to

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the date of the hearing above specified, in a newspaper circulated in the Orangevale Recreation and Park District.

PASSED AND ADOPTED this 16th day of May 2024 by the following vote:

AYES :

NOES:

ABSENT:

ABSTAIN:

CLERK OF THE BOARD

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Orangevale, CA 95662
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FY 2024-25

ENGINEER'S REPORT

Orangevale Recreation and Park District

Landscape and Lighting Assessment District

June 2024

Engineer of Work:


SCI Consulting Group
Public Finance Consulting Services

4745 Mangels Boulevard
Fairfield, California 94534
707.430.4300
www.sci-cg.com

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Orangevale Recreation and Park District

Board of Directors
Michael Stickney, Chair
Lisa Montes, Vice Chair
Sharon Brunberg, Secretary
Manie Meraz, Director
Arica Presinal, Director

District Administrator
Becky Herz

District's Attorney
David W. McMurchie

Engineer of Work
SCI Consulting Group

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Table of Contents

Introduction..... 1

 Assessment Continuation Procedures 2

Plans & Specifications 4

Fiscal Year 2024-25 Estimate of Cost and Budget 6

 Assessment District Debt 7

 Exemption From Proposition 218..... 8

Method of Apportionment 10

 Method of Apportionment..... 10

 Discussion of Benefit 10

Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority 13

Dahms v. Downtown Pomona Property and Business Improvement District 13

Beutz v. County of Riverside 14

Golden Hill Neighborhood Association v. City of San Diego 14

Bonander v. Town of Tiburon 15

 Compliance with Current Law 15

 Special Benefits 16

 Benefit Factors 17

Enhanced recreational opportunities and expanded access to recreational areas for all property owners, residents, employees and customers throughout the Assessment District. 17

Increased economic activity. 18

Expanded employment opportunity. 19

Enhanced protection of property through reduction of the risk of fire and reduced cost of local government in law enforcement, public health care and natural disaster response. 19

Specific enhancement of property values due to Enhanced quality of life and desirability of the area. 20

Proximity to improved parks and recreational facilities, and zones of benefit 23

Access to improved parks, open space and recreational areas 25

Improved views 25

 General versus Special Benefit 25

 Calculating General Benefit..... 26

Benefit to Property Outside the Assessment District 27

<i>Benefit to Property within the Assessment District</i>	28
<i>Benefit to the Public at Large</i>	29
<i>Total General Benefits</i>	29
Benefit Finding	30
Method of Assessment.....	31
Assessment Apportionment.....	31
<i>Land Use Classes</i>	32
<i>Non-Residential Assessment Units</i>	37
<i>Benefit Factor Index</i>	37
<i>Assessment Per Parcel</i>	37
<i>Benefit Assessment Matrix</i>	38
Assessment.....	40
Assessment Diagram.....	42
Assessment Roll 2024-25	45
End Notes	46

Introduction

On June 29, 1992, the Board of Directors of the Orangevale Recreation and Park District ("Park District") adopted Resolution Number 92-06-51 Ordering Formation of the Orangevale Landscaping and Lighting Assessment District ("Assessment District") to levy and collect assessments. The Assessment District was initially formed for the following purposes: (1) to provide funds for the construction of new capital improvements within the District contained in the District's Capital Improvement Master Plan consisting of a community center, swimming pool, soccer and other athletic fields, playground renovations consistent with the Americans with Disabilities Act, restroom construction, and miscellaneous improvements to the District's various park sites distributed throughout the geographical area of the District; and (2) to fund the maintenance, repair and replacement of the capital improvement projects constructed with assessment proceeds for the useful life of those capital improvements, which useful life exceeds the 20-year term of repayment of the bonds; and (3) to pay the cost of servicing such capital improvements constructed with assessment proceeds including the costs of water, gas, and other utilities; and (4) to fund the cost of construction and maintenance of additional capital improvement projects consisting of park and recreational facilities on a pay as you go basis.

At the time the Assessment District was formed in 1992, the Park District had been experiencing a revenue shortfall that was due to declining property tax revenues. In fiscal years 1991-92 and 1992-93 the State of California enacted new legislation shifting a significant portion of property tax revenue away from special districts such as the Park District to Educational Revenue Augmentation Funds established in each county (hereinafter ERAF's) to help fund the State's obligation to fund education according to the requirements of Proposition 98. The Park District lost the amount of \$1,012,654 in property tax revenue in the first year of this tax shift to ERAF's, which revenue loss forced the Park District to postpone projects, reduce recreational programs and cut staffing for park maintenance. This annual property tax revenue loss has continued each year to the present time.

Since its formation, the Assessment District has funded the construction of all of the capital improvements specified in the District's 1992 Capital Improvement Master Plan through the issuance of Certificates of Participation in the amount of \$4,720,000 secured by a pledge of the assessment revenues (the "Bonds"), and agreed to repay the principal amount of those Bonds plus interest over a 20-year term from the assessment revenues levied and collected annually within the Assessment District. Since its formation, the Assessment District has also utilized a portion of the assessment revenues to fund the continuing maintenance, repair and replacement of the improvements constructed with such assessment proceeds as those maintenance requirements arise. In fiscal year 2014-15 the assessment proceeds will be used to pay for a portion of the continuing costs of maintenance, repair, and replacement of portions of the District's park and recreational capital improvements, and the servicing of those improvements.

Assessment Continuation Procedures

This Engineer's Report ("Report") was prepared to establish the budget for the capital improvements, maintenance and services expenditures that are proposed to be funded by the proposed 2024-25 assessments, to determine the special benefits received from the park maintenance and capital improvement projects by real property within the Park District, and to specify the method of assessment apportionment to lots and parcels within the Park District. This Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and Article XIIC and XIID of the California Constitution (Proposition 218).

In each year for which the assessments will be levied, the District Board must direct the preparation of an Engineer's Report, budgets and proposed assessments for the upcoming fiscal year. After the Engineer's Report is completed, the Board may preliminarily approve the Engineer's Report and proposed assessments and establish the date for a public hearing on the continuation of the assessments. This Report was prepared pursuant to the direction of the Board adopted on February 15, 2024.

If the Board approves this Engineer's Report and the proposed continuation of the assessments by resolution, a notice of assessment levies must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing is used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing will be held for the purpose of allowing public testimony about the proposed continuation of the assessments for fiscal year 2024-25. This hearing is currently scheduled for June 20, 2024. At this hearing, the Board will consider approval of a resolution confirming the assessments for fiscal year 2024-25. If so confirmed and approved, the assessments will be submitted to the County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2024-25.

Plans & Specifications

For fiscal year 2024-25, the District proposes to use the assessment proceeds to pay the costs of maintaining, repairing and replacing portions of its park and recreational facilities to ensure that such facilities retain their high quality through the term of their useful lives after the construction costs of those facilities have been paid.

The work and improvements (“Improvements”) proposed to be undertaken by the Orangevale Recreation and Park District’s Landscaping and Lighting Assessment District (the “Assessment District”) and the cost thereof paid from the levy of the annual assessment provide special benefit to Assessor Parcels within the Assessment District as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the “Act”) the work and improvements are generally described as follows:

Installation, maintenance and servicing of public recreational facilities and improvements, including, but not limited to, turf and play areas, landscaping, ground cover, shrubs and trees, irrigation systems, drainage systems, lighting, fencing, entry monuments, basketball courts, tennis courts, gymnasium, running tracks, swimming pools, other recreational facilities, security guards, graffiti removal and repainting, and labor, materials, supplies, utilities and equipment, as applicable, at each of the locations owned, operated or maintained by the Orangevale Recreation and Park District. Any plans and specifications for these improvements will be filed with the District Administrator of the Orangevale Recreation and Park District and are incorporated herein by reference.

As applied herein, “Installation” means the design and construction of recreational improvements, including, but not limited to, land preparation, such as grading, leveling, cutting and filling, sod, landscaping, irrigation systems, sidewalks and drainage, lights, playground equipment, play courts, recreational facilities and public restrooms.

“Maintenance” means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any improvement, including repair, removal or replacement of all or any part of any improvement; providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; the removal of trimmings, rubbish, debris, and other solid waste, and the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

“Servicing” means the furnishing of electric current, or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements; or water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

Fiscal Year 2024-25 Estimate of Cost and Budget

	Total Budget
Project Budget Fiscal Year 2024-25	
1 Capital Improvement Projects	
Total Capital Improvements	\$858,000
2 Maintenance and Service Expenditures	
A Agricultural Supplies and Services	\$24,500
B Utilities	\$231,300
C Chemicals	\$65,000
D Security	\$26,000
E Fuel	\$26,400
F Other Expenses	\$221,000
G Other Professional Services	\$35,000
Total Maintenance and Service Expenditures	\$629,200
3 Incidental Expenditures	
A Engineering/Accounting Expenditures	\$18,600
B Legal Services	\$5,000
Total Incidental Expenditures	\$23,600
4 Debt Service	
A Interest Expense	\$0
B Bond Principal Repayment	\$0
C Tax/Lic/Assessments	\$1,300
Total Debt Service	\$1,300
5 Salaries and Benefits	
A Salaries and Benefits	\$1,254,000
Total Costs for Installation, Maintenance and Servicing for Fiscal Year 2023-24	\$2,766,100
Total benefit of Improvements	\$2,766,100
Single Family Equivalent (SFEs)	13,539
Benefit received per SFE unit	\$204.30
Less:	
District Contribution for General Benefits	\$1,383,050
District Contribution toward Special Benefits	\$814,407
Estimated Assessment Revenues for Fiscal Year 2023-24	\$568,643
Budget Allocation to Property	
Total Assessment Budget	\$568,643
Single Family Equivalent Benefit Units	13,539.12
Assessment per Single Family Equivalent Unit	\$42.00

Assessment District Debt

The park and recreation improvements constructed within the assessment district and listed on Table 1 have been financed through issuance of Certificates of Participation by Orangevale Recreation and Park District known as Orangevale Recreation and Park District Certificates of Participation 1992 Series A and Refunding Certificates of Participation 1996 Series A (the "Bonds").

In order to facilitate the issuance of the Bonds and the funding of the District's Capital Improvement Master Plan, the Board, in Resolution 92-06-51, opted to levy an annual installment assessment which, under the Landscaping and Lighting Act of 1972 (Streets & Highways Code, § 22500 et seq.) (the "Act") is a procedure for financing capital improvements, the cost of which exceeds the amount of assessment revenue that can be collected in any single fiscal year. The annual installment assessment levied by the Board of Directors in this Resolution is a one-time assessment to be levied in annual installments through fiscal year 2012-13 sufficient to pay the principal and interest on the outstanding Bonds. The provisions of the Act specifically allow the Board to assess an annual installment assessment on a one time basis to be collected over any period of time less than thirty (30) years. The Bonds were used to finance the costs of the construction of the Capital Improvement Plan and were secured by a pledge of 100% of all assessment revenues for repayment of principal and interest on the Bonds.

This pledge of 100% of the assessment revenues for principal and interest payments on the Bonds was facilitated by the requirement in the Bond documents that the District establish a "Special Lease Payment Fund" and deposit all assessment revenues collected each year into the Special Lease Payment Fund administered by the Bond trustee. The trustee is then authorized to utilize the assessment revenues deposited into the Special Lease Payment Fund to make principal and interest payments on the Bonds when due. This is the mechanism which ensures that the District's irrevocable pledge of 100% of its assessment revenues to bond payments provides a security interest and first lien on such assessment revenues in favor of the bondholders. The assessment revenues on deposit in the Special Lease Payment Fund are not subject to levy, attachment, or lien by or for the benefit of any creditor of the District, and the District is prohibited from pledging those assessment revenues to any other obligation other than the principal and interest on the Bonds. The District also promised in the bond documents not to reduce the amount of its assessments while any of the Bonds are outstanding and unpaid.

To the extent that assessment revenues on deposit in the Special Lease Payment Fund exceed the principal and interest payments owing on the Bonds in any year, then the bond trustee is authorized to release those excess assessment revenues back to the District to be utilized to fund maintenance, repair, replacement, and servicing expenditures required by the District to maintain all park and recreational improvements in good condition throughout their useful life.

Upon full repayment of the principal and interest on the Bonds in fiscal year 2012-13, District legal counsel has opined that the Board of Directors of District has the discretion to levy annual assessments thereafter based on an annual budget of expenditures for the Assessment District for each ensuing fiscal year for additional capital improvements, additional maintenance, repair or replacement of existing capital improvements, and the payment of servicing costs of those improvements pursuant to the provisions of the Landscaping and Lighting Act of 1972 (the "Act"), Proposition 218 and Articles XIIC and D of the California Constitution so long as the amount of assessments per parcel and the methodology of assessment initially established by the Board in 1992 is not changed. The Act authorizes continuing assessments on an annual basis after a public hearing upon a majority vote of the District's Board of Directors each year.

Exemption From Proposition 218

The districtwide assessment district was formed and the District issued its bonds secured by assessment revenues in 1990, prior to the passage of Proposition 218, the Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and now comprises Articles XIII C and XIII D of the California Constitution. Proposition 218 provides that all assessments levied by local governments after the adoption of Proposition 218 in 1996 must comply with the following two criteria: (1) assessments must be demonstrated to provide "special benefits" to the parcels of real property upon which the assessment is levied, and not for general benefit to the public and society at large, including non-property owners such as tenants and visitors to District Facilities; and (2) no assessment may be imposed on any parcel of real property which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.

The assessment levied by the districtwide assessment district prior to the passage of Proposition 218 in 1996 is exempt as an assessment existing on the effective date of Article XIII D imposed exclusively to repay bonded indebtedness of which the failure to pay would violate the contract impairment clause of the United States Constitution (See Cal. Const., art. XIII D, 5(c)). The assessment district's Certificates of Participation 1992 Series A, and the District's Refunding Certificates of Participation 1996 Series A, all represent contractual obligations to which the District pledged 100% of the assessment revenues received in the assessment district. The District's contractual pledge to levy and collect all of the assessments within the assessment district to pay principal and interest on the Certificate of Participation obligations are protected from impairment by the prohibition against impairment of the obligation of contract contained in the United States Constitution. (See section entitled Assessment District Debt.)

In addition, Government Code section 53753.5, which is part of the Proposition 218 Omnibus Implementation Act, provides that this exemption means that all such assessments in the assessment district are exempt from "the procedures and approval process" defined in Section 4 of Article XIII D. Section 53753.5(c)(2) goes on to state that the definition of exemption from the "procedures and approval process" means exemption from the requirements to separate general benefit from special benefit, and the requirement to assess publicly owned parcels within the assessment district.

In addition, Government Code section 53753.3(b)(4) specifically provides that any subsequent increases in such assessment district assessments must comply with such procedures and approval processes except for those assessments which preexist the adoption of Proposition 218 and are exempt since the proceeds of such assessments are pledged to pay bonded indebtedness. Therefore, any subsequent increases in the assessments pledged to debt are also exempt from the procedures and approval processes of Article XIII D.

Despite this exemption from the requirements of Proposition 218 to separate general benefit from special benefit, this Engineer's Report nevertheless demonstrates that the assessments levied in the assessment district are limited to funding special benefits to property within the assessment district, and any potential general benefit to the public and others not paying assessments has been excluded in the calculation of the assessments and the funding of the assessment district budget.

Method of Apportionment

Method of Apportionment

This section of the Engineer's Report includes an explanation of the benefits to be derived from the installation, maintenance and servicing of park facilities throughout the Park District, and the methodology used to apportion the total assessment to properties within the Assessment District.

The Assessment District consists of all Assessor Parcels within the boundaries of the Orangevale Recreation and Park District. The method used for apportioning the assessments is based upon the proportional special benefits conferred to the properties over and above the general benefits conferred to real property in the Assessment District or to the public at large. Special benefit is calculated for each parcel in the Assessment District using the following process:

- Identification of all benefit factors derived from the Improvements
- Calculation of the proportion of these benefits that are special and general, and quantification of the general benefits
- Determination of the relative special benefit per property type
- Calculation of the specific assessment for each individual parcel based upon special vs. general benefit; property type, property characteristics, improvements on property and other supporting attributes

Discussion of Benefit

Assessments can only be levied based on the special benefit to property conferred by the capital improvements or services funded with the assessment revenue. This special benefit to assessed real property must be demonstrated to be over and above any general benefits. Proposition 218 has clarified that the assessment levied by the Park District must comply with the following two criteria: (1) assessments must be demonstrated to provide "special benefit" to the parcels of real property upon which the assessment is levied, and not for general benefit to the public and society at large, including nonproperty owners such as tenants and visitors to district facilities; and (2) no assessment may be imposed on any parcel of real property which exceeds the reasonable costs of the proportional special benefit conferred on that particular parcel.

The following benefit categories summarize the types of special benefit to residential, commercial, industrial and other lots and parcels resulting from the installation, maintenance and servicing of landscaping improvements to be provided with assessment proceeds. These categories of special benefit are derived from the statutes passed by the California Legislature and other studies which describe the types of special benefit received by property from maintenance and improvements of park and recreational facilities such as those proposed by the assessment district. These types of special benefit are summarized below. Specifically, the Legislature at Public Resources Code section 5506 states its intent that land acquisition, improvement and services by a park district specifically benefit the properties assessed and the persons paying those assessments in the following respects.

When the assessments were first formed in 1992, the Engineer's Report and Board established the following special benefits from the assessments:

1. Enhanced recreational opportunities and expanded access to recreational facilities for all residents, customers and guests.
2. Protection of open space, views, scenery and other resources values and environmental benefits enjoyed by residents, employees, customers and guests and preservation of public assets maintained by the Park District.
3. Increased economic activity.
4. Expanded employment opportunity.
5. Reduced cost of local government in law enforcement, public health care, fire prevention and natural disaster response.
6. Specific enhancement of property values.

For more discussion see the section entitled Special Benefits below.

The legislative history behind Proposition 218, the adoption by the Legislature of the Proposition 218 Omnibus Implementation Act and appellate case law interpreting the provisions of Proposition 218 demonstrate the analysis that the Board of Directors of the Assessment District must undertake in order to determine the amount of special benefit to assessed real property from the park and recreation facilities and maintenance funded by assessment revenues, and the limitation that such assessments should not exceed the costs of the proportional special benefit to each such parcel as required by Proposition 218.

The State of California Legislative Analyst's impartial analysis of Proposition 218 states that first, local governments must estimate the amount of "special benefit" landowners receive, or would receive, from a capital improvement project or service. If such a capital improvement project or service provides both special benefits to that parcel of real property and general benefits to members of the public and nonproperty owners such as tenants and visitors, then the District may charge landowners only for the cost of providing the special benefit. The District must use general revenue such as property taxes and user fees to pay the remaining portion of the costs of a project or service. Second, the District must ensure that no property owner's assessment is greater than the cost to the District to provide those capital improvements or maintenance services to benefit that particular owner's property.

The District, by means of this Engineer's Report, must estimate the amount of "special benefit" landowners receive from the park and recreation facilities and maintenance, repair and replacement services funded with assessment revenues. If these park and recreational facilities and maintenance, repair and replacement services provide both special benefits to property owners within the District and general benefits to nonproperty owners such as tenants and visitors, then the District must quantify the special benefit properties received from those park and recreational improvements and maintenance and repair services, and also quantify the amount of general benefit received by nonproperty owners such as tenants and visitors from such improvements and maintenance services.

In addition, Section 22573 of the Landscaping and Lighting Act of 1972 provides as follows:

"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."

Five recent court cases construing the assessment provisions of Proposition 218 demonstrate the process that the District must utilize to satisfy Proposition 218's special benefit and proportionality requirements.

Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority

The first of those cases is the Supreme Court’s decision in Silicon Valley Taxpayers Association v. Santa Clara County Open Space Authority (2008) 44 Cal.4th 431. That case dealt with an open space assessment. The Court emphasized that the Engineer’s Report must demonstrate distinct benefits to particular properties above and beyond those which the general public using and enjoying the open space receives. The Court also noted that such special benefits would likely result from factors such as proximity, improved access, and views.

Dahms v. Downtown Pomona Property and Business Improvement District

A similar holding can be found in the Court of Appeals 2009 decision upholding the business improvement district assessment to fund supplemental municipal services in the case of Dahms v. Downtown Pomona Property and Business Improvement District (2009) 174 Cal.App.4th 708. In that case, the Court held that services provided to assessed property including security, street maintenance, and marketing, promotion and special events for property owners within the Assessment District were all special benefits conferred on parcels within the Assessment District because they “affected the assessed property in a way that is particular and distinct from their effect on other parcels and that real property in general and the public at large do not share.” The Court further held that under Proposition 218, the cap on the total assessment is the entirety of the reasonable cost of the special benefit conferred on all parcels by the improvements and services funded by assessment revenue. The Court also noted that if special benefits themselves produce certain general benefits to the public at large, the value of those general benefits need not be deducted before the caps on the special benefits which the assessments provide are calculated. Therefore, the Court concluded that security, maintenance, and special event services specially benefit property within an Assessment District and may be apportioned according to the cost of providing those services without respect to the cost of generating general benefits.

Beutz v. County of Riverside

The case of *Beutz v. County of Riverside* (2010) 194 Cal.App.4th 1516 dealt with an assessment under the Landscaping and Lighting Act of 1972 and concluded that Proposition 218 permits assessments to fund maintenance, repair and replacement of park and recreational facilities when supported by an adequate Engineer's Report. The Court concluded that park and recreational improvements, maintenance, and park and recreational services confer special benefit on property. However, the Court noted that the Engineer's Report in that case did not separate and quantify the degree of special benefit to properties being assessed for such services, as opposed to the general benefit conferred on members of the public such as nonproperty owners, tenants and visitors from such park improvements and services. The Court noted that the nature and extent of general and special benefits from the park improvements and maintenance services must be quantified in relationship to each other based on credible solid evidence.

Golden Hill Neighborhood Association v. City of San Diego

In the recent Court of Appeal case of *Golden Hill Neighborhood Association v. City of San Diego* (2011) 199 Cal.App.4th 416, the city levied an assessment under the Landscaping and Lighting Act for maintenance services consisting of trash removal, sidewalk sweeping and washing, landscaping, graffiti abatement and trail and canyon beautification. The Court implicitly found that such services do provide special benefit to the property being assessed from those services pursuant to the requirements of Proposition 218. However, similar to the *Beutz* decision, which was issued after the creation of the Engineer's Report for the Golden Hill assessment, the Court found that the Engineer's Report must specifically quantify the special and general benefits from the assessment.

Bonander v. Town of Tiburon

In the Court of Appeal case of Bonander v. Town of Tiburon, the town of Tiburon formed an assessment district to fund the cost of moving overhead utility lines underground. The engineer identified special benefits of improved aesthetics, increased safety, and improved service reliability. The degree of benefit to an individual property was dependent on proximity to existing overhead utility lines. The assessment district was divided into three zones. The Court found that undergrounding of utility lines did constitute a special benefit conferred on real property and it is a proper subject for assessment. The Court also found that it is permissible to conclude that all properties in a district benefit equally from a certain type of special benefit, and therefore assess all such properties an equal assessment amount. The Court concluded that just because a particular benefit is conferred equally upon all properties in an assessment district does not compel the conclusion that such benefit is not tied to particular parcels of property. Finally, the Court found that Proposition 218 requires that the proportional special benefit derived by each parcel shall be determined depending on the entirety of the capital cost of a public improvement, or its maintenance and operation expenses, and not just as costs incurred in each zone. The Court noted that Proposition 218 requires the amount of the assessment to be proportional to the benefits conferred on the property, not the costs incurred.

Compliance with Current Law

This Engineer's Report, and the process used to establish these proposed assessments are consistent with the case law described above and with the requirements of Articles XIII C and XIII D of the California Constitution based on the following factors:

1. The fact that the park and recreational facilities and maintenance, repair and replacement services for those improvements have some general benefit to the public at large including non-property owners, tenants and visitors, does not mean that they do not also have a special benefit to property owners whose parcels are assessed. While many government facilities and services may provide public benefits, when special benefits can be identified, they may be separated from general public benefits and their costs imposed as assessments on the properties to which those special benefits accrue.

2. This Engineer's Report is consistent with Beutz, Dahms and Greater Golden Hill cases because the Improvements will directly benefit property in the Assessment District and the general benefits have been explicitly calculated and quantified and excluded from the Assessments. The fact that the park and recreational facilities and maintenance repair replacement services have some general benefit to the public at large does not mean that they do not also have special benefit to property owners whose parcels are assessed.
3. The Engineer's Report is also consistent with the Bonander decision because the Assessments have been apportioned based on the entirety of the capital cost of the Improvements and based on proportional special benefit to each property in each zone.

Special Benefits

This Engineer's Report, in the following sections, identifies the special benefits for the various types of properties within the Assessment District which are proposed to be assessed. This Report also quantifies the special and general benefits from the assessments. A description of the types of special benefits conferred on real properties within the District by the park and recreational facilities and maintenance funded with assessment revenues follows.

These special benefit factors are derived from Legislative findings and intent established in statute before the adoption of Proposition 218 as specified above, and as such, must be harmonized with the provisions of Proposition 218 in implementing the assessments.

The applicable provisions of Proposition 218 regarding assessments were described in the Silicon Valley Taxpayers Association decision described above, which provides specific guidance that parks and recreational areas may confer the following special benefits:

- Proximity to recreational and open space
- Expanded or improved access to recreational and open space
- Views of recreational and open space

The Silicon Valley Taxpayers Association decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. This decision also provides specific guidance that park improvements constitute a direct advantage and special benefit to property that is proximate to a park or open space, the improvement of which is funded by an assessment:

the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district's property values).

In summary, from the case law interpreting Proposition 218 requirements regarding such assessments, the District's assessments fund specific park and recreation improvements, maintenance and servicing costs that can be described by additional special benefit categories as summarized as follows:

- Proximity to improved parks and recreational facilities.
- Access to improved parks, open space and recreational areas.
- Improved views.
- Enhanced recreational opportunities

The grounds for validity of the foregoing special benefit categories are supported by the following evidence:

Benefit Factors

Enhanced recreational opportunities and expanded access to recreational areas for all property owners, residents, employees and customers throughout the Assessment District.

Residential properties specifically benefit from the enhanced recreational opportunities provided by the Improvements made throughout the four planning quadrants of the Assessment District. These include, among others, new parks and open spaces, areas for nature based recreational activities, and higher levels of maintenance of parks, recreation areas, and trails than would be provided in absence of the assessment.

In "Trends: Parks, Practice and Program" by Love, L. and Crompton, J. (1993) the authors found that:

"The provision of parks and recreation services play an influential role in a community's economic development efforts. When companies choose to set up business or relocate, the availability of recreation, parks and open space is high on the priority list for site selection. Recreation and parks have a significant influence on people's preferred living locations."¹

The "Outdoor Recreation Coalition of America's 1993 State of the Industry Report" found that:

"From rock climbing to biking to backpacking, the outdoor recreation industry -- worth at least \$132 billion annually to the U.S. economy-- is growing by leaps and bounds. The biggest and most noticeable effect has been on public lands:

*Visits to parks and other spaces increased by well over 100 million in the last decade just as funding dwindled."*²

All properties within the assessment district will specially benefit from the assessments that will be used to expand, protect and maintain public recreational lands, parks, open space areas, trails and other public resources.

Increased economic activity.

The Assessment District creates expanded and improved parks and recreation areas that are also better maintained. This specifically increases the desirability of the area and enhances recreational and wildlife education opportunities, which, in turn, leads to expanded use. Expanded use and activities facilitated by new and existing parks and open space areas brings greater numbers of visitors into the area who can utilize the services of businesses within the Assessment Districts. The visitors to the Park District's open space will be more likely to shop and eat locally. Increased use leads to increased economic activity in the area, which is a special benefit ultimately to residential, commercial, industrial and institutional property located within the assessment district.

*"California's public parks generate more than \$35 million annually from businesses for local events. Visitors to public parks and outdoor recreation areas support approximately 235,000 jobs in California's economy."*³

*"Numerous studies demonstrate that linear parks can increase property values, which can in turn increase local tax revenues. Spending by residents on greenway-related activities helps support recreation-oriented businesses and employment, as well as other businesses that are patronized by greenway users. Greenways often provide new business opportunities and locations for commercial activities like bed and breakfast establishments, and bike and canoe rental shops. Greenways are often major tourist attractions which generate expenditures on lodging, food, and recreation-oriented services. Finally, greenways can reduce public expenditures by lowering the costs associated with flooding and other natural hazards."*⁴

*"Although the chief reason for providing outdoor recreation is the broad social and individual benefits it produces, it also brings about desirable economic effects. Its provision enhances community values by creating a better place to live and increasing land values. In some underdeveloped areas, it can be a mainstay of the local economy. And it is a basis for big business as the millions and millions of people seeking the outdoors generate an estimated \$20 billion a year market for goods and services."*⁵

"People are spending increasing amounts of money on recreation. In California people spent an average of 12 percent of their total personal consumption on recreation and leisure, which was the third largest industry in the state. Also, many recreational activities that can be pursued in locally protected areas (such

as biking, hiking, bird-watching, cross country skiing, and canoeing) entail equipment costs that support local businesses, providing new jobs and tax revenue.”⁶

Expanded employment opportunity.

Improved recreational areas and public resources foster business growth, which in turn creates additional employment opportunities for Assessment District residents. In addition, the assessments expand local employment opportunities by funding new projects that may create the need for additional construction or maintenance jobs.

Improved and well-maintained parks, open space and recreational areas also provide business properties with an opportunity to attract and keep employees due to the benefits provided by these areas.

Non-residential properties also will specifically benefit from the maintenance and improvement of parks, recreation areas and open space areas in many ways. Employees will have additional wildlife and recreation areas to utilize for exercise, recreational activities, picnics, company gatherings or other uses. These Improvements, therefore, enhance an employer's ability to attract and keep quality employees. The benefits to employers ultimately flow to the property because better employees improve the business prospects for companies and enhanced economic conditions specially benefit the property by making it more valuable.

The California Park and Recreation Society, in 1997 found that:

“Recreation and park amenities are central components in establishing the quality of life in a community, a business’ main resource is their employees for whom quality of life is an important issue. The availability and attractiveness of local parks and programs influences some companies relocation decisions and the presence of a park encourages real estate development around it.”⁷

Enhanced protection of property through reduction of the risk of fire and reduced cost of local government in law enforcement, public health care and natural disaster response.

The assessment also benefits properties in the Assessment District by funding maintenance services and park safety and security patrols that preserve the level of special benefits from park and open space in the Assessment District and protect the public's parks, recreational facilities and open space resources by reducing the risk of damage or harm and maintaining public access to these important public resources.

Improved and well-maintained recreational areas and open space lands can also serve to improve public safety and reduce the cost to local government by providing a healthy alternative for youth and adult activities. Studies have shown that adequate park and recreation areas and recreation programs help to reduce crime and vandalism.

"Natural parks and open space require few public services - no roads, no schools, no sewage, no solid waste disposal, no water, and minimal fire and police protection."⁸

"Exercise derived from recreational activities lessens health related problems and subsequent health care costs. Every year, premature deaths cost American companies an estimated 132 million lost work days at a price tag of \$25 billion. Finding and training replacements costs industry more than \$700 million each year. In addition, American businesses lose an estimated \$3 billion every year because of employee health problems."⁹

High quality recreational and open space areas allow residents and employees in the Assessment District to enjoy activities close to home, thereby not spending time driving to other areas. Moreover, parks, open space and trails in these lands promote healthy activities that help to reduce the cost of health care. Such cost reduction frees public funds for other services that benefit properties.

All of these factors ultimately specially benefit property within the Assessment District by specifically reducing the risk of damage to property, and specifically making the property within the assessment district more usable and desirable and ultimately, more valuable.

Specific enhancement of property values due to Enhanced quality of life and desirability of the area.

The assessments will provide funding to maintain, improve and preserve parks, recreational facilities and open space areas that otherwise may not be preserved for the public benefit. Additional development, and the congestion it causes, reduces the desirability of property within the Assessment District. Therefore, improved open space areas and public wildlife areas enhance the overall quality of life and desirability of properties within the Assessment District. This is a special benefit to residential, commercial, industrial and other properties.

The Presidents Commission on American's Outdoors (1987) found natural beauty was the single most important factor in deciding tourist destination.¹⁰

"The importance of quality-of-life in business location decisions has been repeatedly verified in the literature. (Boyle, 1988; Bramlage, 1988, Carn & Rabianski, 1991; Conway, 1985; Epping, 1986; Sarvis, 1989; Tosh, et.al., 1988)"¹¹

“Home buyers over age 55 considering a move were surveyed about the amenities that ‘Would seriously influence them in selecting a new community’ ”¹² the following results were found:

Amenity	Group	% Seeking Amenity	Rank on List
Walking and jogging trails	55+	52	1
Walking and jogging trails	55+ >\$75k per year	65	
Outdoor spaces	55+	51	2
Outdoor spaces (park)	55+, moving to suburbs	55	
Open Spaces	55+	46	4

Extensive park and open space, nature lands and wildlife areas are one of the most important public resources and features for property owners in the Assessment District. Therefore, the acquisition and preservation of park and open space properties is a very important feature for property owners in the Assessment District that enhances the quality of life and desirability of property located in the Assessment District.

In addition, the assessments provide funding to significantly expand, improve and maintain the public parks, open space lands, recreational areas, wildlife and nature habitats, wildlife corridors and other public resources. The Improvements funded by the assessments also specifically benefit properties by limiting urban sprawl and large lot development that negatively impacts existing improved properties in the Assessment Districts. In turn, property values are specifically enhanced by the availability of expanded, improved, safe, preserved and maintained parks and open space lands within a community. Values of commercial and industrial property increase based on these same elements and the enhanced economic activity derived from the greater quantity and quality of public resources in the area.

The correlation between enhanced property values and expanded and well-maintained open space areas and recreational areas has been documented. The United States Department of the Interior, National Park Service determined that:

“An investment in parks and recreation helps reduce pollution and noise, makes communities more livable, and increases property value. Parks and recreation stimulate business and generate tax revenues. Parks and recreation help conserve land, energy and resources. Public recreation benefits all employers by providing continuing opportunities to maintain a level of fitness throughout

one's working life, and through helping individuals cope with the stress of a fast-paced and demanding life."¹³

Additionally, the National Recreation and Park Association, in June 1985, stated:

*"The recreation value is realized as a rise in the value of land and other property in or near the recreation area, and is of both private interest to the landowner and others, holding an economic stake in the area, and of public interest to the taxpayers, who have a stake in a maximum of total assessed values."*¹⁴

Moreover, the Supreme Court of California and the United States Supreme Court have found that improved and well-maintained park facilities confer special benefits to property by enhancing property values. In *Knox v. City of Orland*,⁴ Cal.4th 132, 143 (1993) the Supreme Court of California found that:

*"Plaintiff's basic argument that a special assessment is never appropriate to fund park improvements is unconvincing. Significantly, plaintiff's attempt to differentiate between street lights, sewers, sidewalks and flood control as constituting proper subjects for special assessment, and public parks as matters of such a general nature as to not justify a special assessment, is virtually identical to an argument rejected nearly a century ago by the United States Supreme Court in *Wilson v. Lambert*."*¹⁵

In *Wilson v. Lambert* (1898) the United States Supreme Court stated:

*"The residents and property holders in the District of Columbia must be regarded as coming within the class of beneficiaries; and, so far from being injured by the declaration that the park shall also have national character, it is apparent that thereby the welfare of the inhabitants of the Assessment District will be promoted. Whatever tends to increase the attractiveness of the City of Washington, as a place of permanent or temporary residence, will operate to enhance the value of private property situated therein or adjacent thereto."*¹⁶

In addition, professional property appraisers and instructional books on the subject find that well-maintained public recreational grounds and areas enhance property values in a community. Enhancement value is the tendency of open space to enhance the property value of adjacent properties. It is also explicitly recognized by federal income tax law:

U.S. Treasury regulation Sec. 14(h)(3)(i) requires that the valuation of a conservation easement take into account (i.e., be offset by) any resulting increase in the value of other property owned by the donor of the easement or a related person. Section 14(h)(4) sites as an example a landowner who owns 10 one-acre lots and donates an easement over eight of them: "By perpetually restricting development on this portion of the land, (the landowner) has ensured that the two remaining acres will always be bordered by parkland, thereby increasing their fair market value."

The special benefits from the Improvements are further detailed below:

Proximity to improved parks and recreational facilities, and zones of benefit

According to the industry-standard guidelines established by the National Park and Recreation Association (the "NPRA"), neighborhood parks in urban areas have a service area radius of generally one-half mile and community parks have a service area radius of approximately two miles. Sacramento County also provides similar to slightly larger park service area radii guidelines. The service radii for neighborhood parks and neighborhood green spaces were specifically established to give all properties within this service radii close proximity and easy walking access to such public land areas. Since proximate and accessible parks serve as an extension of the usable land area for property in the service radii and since the service radii was specifically designed to provide close proximity and access, the parcels within this service area clearly receive a direct advantage and special benefit from the Improvements - and this advantage is not received by other properties or the public at large.

An analysis of the service radii for the Improvements finds that all properties in the Assessment District enjoy the distinct and direct advantage of being close and proximate to one or often multiple parks within the Assessment District, and lie within the recommended service radius for such facilities. The benefiting properties in the Assessment District therefore uniquely and specially benefit from the Improvements.

Only the specific properties within close proximity to the Improvements are included in the Assessment District. All properties within each of the four planning quadrants of the Assessment District enjoys unique and valuable proximity and access to the Improvements within the established service radii, discussed above, that the public at large and property outside the Assessment District do not share.

The Board has determined that the location, nature and function of the proposed projects combine to provide substantially equal benefit to all parcels of real property within a particular land use category, regardless of the location of that property within the boundaries of the Assessment District.

The reasons for this determination are as follows:

1. The capital development plan provides for major new and/or expanded and renovated neighborhood park and recreational facilities in each of the four planning quadrants utilized by the Park District, disbursed equally throughout the geographic area comprising the proposed Assessment District. The total area served by the Park District is approximately sixteen square miles. Each of these planning quadrants contains an average area of approximately four square miles. The maximum distance from a parcel of real property to a new or expanded neighborhood park and recreational facility in the northwest quadrant is 1.5 miles. In the northeast quadrant, the distance is approximately 1.6 miles. The distance is 1.5 in the southwest quadrant and 1 mile in the southeast quadrant. Therefore, all parcels of real property within the proposed Assessment District are located within an average maximum one and one-half mile radius from a new or expanded neighborhood park and recreational facility constructed, maintained and improved with assessment proceeds.
2. The most significant of these projects is a fourteen-acre community park with a 12,000 square foot community center with pool, located in the geographic center of the Assessment District and easily accessible to all residents of the District. All parcels of real property within the proposed Assessment District are located within a two-and-one-half mile radius of the proposed community center, well within the Sacramento County planning guidelines for such community centers.

The boundaries of the Assessment District have been carefully drawn to include the properties in the Orangevale Recreation and Park District that are proximate to the proposed Improvements and that would materially benefit from the Improvements. The Assessment District is coterminous with the District boundaries. As the properties in the District have developed over time, regional and neighborhood parks have been strategically located throughout the community as it has been built out. Park size and location have been carefully incorporated into the design of the community, consistent with the NPRA and Sacramento County park planning guidelines. Now, with a mature community, all parcels in the District are located in close proximity to at least one park. It therefore is appropriate to provide a District-wide Assessment District because all parcels benefit similarly.

In the Assessment District, the advantage that each parcel receives from the Improvements is direct, and the boundaries are narrowly drawn to include only parcels that benefit from the Assessment. Since all parcels in the Assessment District have good access, additional proximity is not considered to be a factor in determining benefit within the Assessment District. Therefore, zones of benefit are not justified or needed within the Assessment District.

Access to improved parks, open space and recreational areas

Since all of the parcels within the Assessment District enjoy close access to the Improvements, they directly benefit from the unique close access to improved parks, open space and recreation areas that are provided by the Assessments. This is a direct advantage and special benefit to property in the Assessment District.

Improved views

The Park District, by maintaining the landscaping at its park, recreation and open space facilities provides improved views to properties in the Assessment District. The properties in the Assessment District enjoy close and unique proximity, access and therefore views of the Improvements; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Assessment District.

General versus Special Benefit

Article XIIC of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to “separate the general benefits from the special benefits conferred on a parcel.” The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. The assessment can fund special benefits but cannot fund general benefits. Accordingly, a separate estimate of the special and general benefit is given in this section.

In other words:

Total Benefit	=	General Benefit	+	Special Benefit
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There is no widely accepted or statutory formula for general benefit. General benefits are benefits from improvements or services that are not special in nature, are not “particular and distinct” and are not “over and above” benefits received by other properties. The SVTA decision provides some clarification by indicating that general benefits provide “an indirect, derivative advantage” and are not necessarily proximate to the improvements.

In this report, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

The starting point for evaluating general and special benefits is the current, baseline level of service. The baseline level of service is defined as the extent and level of park and recreation facilities that would exist in absence of the assessments. The assessment funds Improvements “over and above” this general, baseline level and the general benefits estimated in this section are over and above the baseline.

A formula to estimate the general benefit is listed below:

General Benefit	=	Benefit to Real Property Outside the Assessment District	+	Benefit to Real Property Inside the Assessment District that is Indirect and Derivative	+	Benefit to the Public at Large
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Special benefit, on the other hand, is defined in the state constitution as “a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large.” The SVTA decision indicates that a special benefit is conferred to a property if it “receives a direct advantage from the improvement (e.g., proximity to a park).” In this assessment, as noted, properties in the Assessment District have close and unique proximity, views and access to the Improvements and uniquely improved desirability from the Improvements and other properties and the public at large do not receive significant benefits because they do not have proximity, access or views of the Improvements. Therefore, the overwhelming proportion of the benefits conferred to property is special, and is only minimally received by property outside the Assessment District or the public at large.

In the 2009 Dahms case, the court upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments were directly provided within the assessment district. It is also important to note that the improvements and services funded by the assessments in Pomona are similar to the improvements and services funded by the Assessments described in this Engineer’s Report and the Court found these improvements and services to be 100% special benefit. Also similar to the assessments in Pomona, the Assessments described in this Engineer’s Report fund improvements and services directly provided within the Assessment District and every benefiting property in the Assessment District enjoys proximity and access to the Improvements. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Assessments. However, in this Report, the general benefit is more conservatively estimated and described, and then budgeted so that it is funded by sources other than the Assessment.

Calculating General Benefit

In this section, the general benefit is conservatively quantified.

Benefit to Property Outside the Assessment District

Properties within the Assessment District receive almost all of the special benefits from the Improvements because properties in the Assessment District enjoy unique close proximity and access to the Improvements that is not enjoyed by other properties or the public at large. However, certain properties within the proximity/access radius of the Improvements, but outside of the boundaries of the Assessment District, may receive some benefit from the Improvements. Since this benefit is conferred to properties outside the Assessment District boundaries, it contributes to the overall general benefit calculation and will not be funded by the Assessments.

The properties outside the Assessment District and within the proximity radii for neighborhood or community parks in the Assessment District may receive some benefits from the Improvements. Since these properties are not assessed for their benefits because they are outside of the area that can be assessed by the District, this is form of general benefit to the public at large and other property. A 50% reduction factor is applied to these properties because they are all geographically on only one side of the Improvements and are over twice the average distance from the Improvements compared to properties in the Assessment District.

The general benefit to property outside of the Assessment District is calculated as follows with the parcel and data analysis performed by SCI Consulting Group.

Assumptions:

11,563 parcels outside the district but within either 0.5 miles of a neighborhood park or 2.0 miles of a community park within the Assessment District

11, 816 parcels in the Assessment District

50% relative benefit compared to property within the Assessment district

Calculation

General Benefit to Property Outside the Improvement District =

$$(11,563/(11,563+11,816))*0.5 = 24.7\%$$

Although it can reasonably be argued that Improvements inside, but near the Park District boundaries are offset by similar park and recreational improvements provided outside, but near the Park District's boundaries, we use the more conservative approach of finding that 24.7% of the Improvements may be of general benefit to property outside the Assessment District.

Benefit to Property within the Assessment District

The “indirect and derivative” benefit to property within the Assessment District is particularly difficult to calculate. A solid argument can be presented that all benefit within the Assessment District is special, because the Improvements are clearly “over and above” and “particular and distinct” when compared with the baseline level of service and the unique proximity, access and views of the Improvements enjoyed by benefiting properties in the Assessment District.

Nevertheless, the SVTA decision indicates there may be general benefit “conferred on real property located in the district” A measure of the general benefits to property within the Assessment area is the percentage of land area within the Assessment District that is publicly owned and used for regional purposes such as major roads, rail lines and other regional facilities because such properties, while physically within the Assessment District, are used for regional purposes and could provide indirect benefits to the public at large. Approximately 2.5% of the land area in the Assessment District is used for such regional purposes, so this is a measure of the general benefits to property within the Assessment District.

Benefit to the Public at Large

In *Beutz*, the Court opined that general benefits from parks and recreation facilities could be quantified by measuring the use of parks and recreation facilities by people who do not live within the assessment boundaries. This Report uses this general benefit measure as the third component of our overall general benefit quantification. Therefore, the general benefit to the public at large can be estimated by the proportionate amount of time that the Park District's parks and recreational facilities are used and enjoyed by individuals who are not residents, employees, customers or property owners in the Park District¹. SCI has conducted numerous surveys of similar parks and recreation districts in the Sacramento area and other areas in California and has determined that use by the public at large is nearly always less than 20%. Moreover, a second quantification of benefits to the public at large is based on solid, credible evidence consisting of District records which document the percentage of participants in the District's recreation programs conducted within the District's park and recreational facilities who reside within the District and the percentage of those who utilize the District's recreational programs and services and reside outside of the District. The percentage of participants in the District's recreation programs who do not reside within the Assessment District provides another estimate of the percentage of general benefit to the public at large. This analysis found that 20% of recreation program participants do not reside in the District. Based on this data and analysis, we conclude that the general benefits to the public at large equal 20%.

Total General Benefits

Using a sum of these three measures of general benefit, we find that approximately 47.2% of the benefits conferred by the Improvements may be general in nature and should be funded by sources other than the assessment.

¹ . When District facilities are used by those individuals, the facilities are not providing benefit to property within the Park District. Use under these circumstances is a measure of general benefit. For example, a non-resident who is drawn to utilize the Park District facilities and shops at local businesses while in the area would provide special benefit to business properties as a result of his or her use of the Improvements. Conversely, one who uses Park District facilities but does not reside, work, shop or own property within the Park District boundaries does not provide special benefits to any property and is considered to be a measure of the general benefits.

General Benefit Calculation

24.7% (Outside the Assessment District)
+ 2.5% (Property within the Assessment District)
+ 20.0% (Public at Large)

= 47.2% (Total General Benefit)

Although this analysis finds that 47.2% of the assessment may provide general benefits, the Assessment Engineer establishes a requirement for a minimum contribution from sources other than the assessments of 50.0%. This minimum contribution above the measure of general benefits will serve to provide additional coverage for any other possible general benefits.

The Assessment District's total budget for installation, maintenance and servicing of the Improvements is \$2,766,100. Of this total budget amount, the District and other partner agencies and contributors will contribute \$2,197,457 from sources other than the assessments. This contribution equates to approximately 79.4% of the total budget for installation, maintenance and servicing of the park and recreational improvements and constitutes more than the measure of 50.0% general benefits from the Improvements.

Benefit Finding

As extensively described in this Report, the assessment funds will be used to improve, maintain and preserve a well distributed set of important local resource lands and improvements in the Assessment District. Any general benefits from the Improvements to the public at large or property in the Assessment District are more than offset by the District's contributions, which are well above the cost of the Improvements providing special benefits to property in the Assessment District. Therefore, this Engineer's Report finds that the Improvements are a significant, tangible benefit that should reasonably and rationally confer more special benefit to properties in the Orangevale Recreation and Park District than the assessment rate of \$42.00 per benefit unit.

Method of Assessment

The second step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home, or, in other words, on the basis of Single Family Equivalents (SFE). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer's Report, all properties are designated a SFE value, which is each property's relative benefit in relation to a single family home on one parcel. In this case, the "benchmark" property is the single family detached dwelling which is one Single Family Equivalent or one SFE.

Assessment Apportionment

To estimate the relative benefit to each land use class from the proposed improvements, a point system was created prior to Proposition 218 utilizing the single family residential parcel as the "benchmark property". A Benefit Assessment Matrix, illustrating relative scoring of points by land use class and the grandfathered benefit categories and the total points for each land use class, is set forth at the Benefit Assessment Matrix Section of this Report, and indicates the point scoring and totals for each land use class.

The Board has determined that the location, nature and function of the proposed projects combine to provide substantially equal benefit to all parcels of real property within a particular land use category, regardless of the location of that property within the boundaries of the assessment district.

The following is a brief description of the resulting assignment of points for each land use class:

Land Use Classes

Land Use Class A: Single Family Residential /Condominium Parcels

This is the "benchmark property" for determining benefit, which will be conferred on each parcel by the proposed projects to be constructed with assessment proceeds. A base rating of five (5) points has been assigned for single family residential parcels with respect to the following benefits: enhanced recreation opportunities Benefit Category 1); preservation of open space, scenery and cultural assets Benefit Category 2); expanded employment opportunities (Benefit Category 4); reduced costs of local government for law enforcement and public healthcare (Benefit Category 5); and increased property values Benefit Category 6). No points were assigned for Category 3 regarding economic activity as residential properties were viewed as not receiving any such benefit. Benefit Category 3 describes a direct economic benefit to commercial and industrial properties, and is not applicable to single family residential parcels. Therefore, each single-family residential parcel was assigned a point total of twenty-five (25) points.

Condominium parcels were judged to benefit the same as single family residential parcels in these benefit categories, and therefore the same point total of twenty-five (25) points was assigned to condominium parcels and they are included as part of the single family residential land use class. Condominium parcels will be assessed on a per unit basis since the ownership of condominium units is carried on the Sacramento County Assessor's records on a per unit basis.

Land Use Class B: Multi-Residential and Apartment Parcels

Multi-residential and apartment parcels are reported on the Sacramento County Assessor's records by the number of multi-family dwelling units on each parcel. Each multi-family dwelling unit was judged to benefit the same from the proposed improvements as will a single family residential parcel with respect to enhanced recreational opportunities (Benefit Category 1), preservation of open space, scenery and cultural assets (Benefit Category 2), expanded employment opportunities (Benefit Category 4), and increased property values (Benefit Category 6).

However, unlike single family residential/condominium parcels, multi-residential and apartment parcels were judged to receive some benefit in the form of increased economic activity resulting in the attraction of customers, most notably prospective tenants, which could be expected to occur as a result of expanded and improved park and recreational facilities available for use by prospective tenants. Therefore, a point total of two (2) was assigned to multi-residential and apartment parcels in Benefit Category 3. With respect to Benefit Category 5, reduced costs of local government for law enforcement and public healthcare, multi-residential and apartment parcels were judged to benefit somewhat less than the single family residential/condominium parcels because some multi-residential units provide their own private security services.

Therefore, three (3) points were assigned in Benefit Category 5 for multi-residential and apartment parcels. Each multi-residential or apartment unit was therefore assigned a total of twenty-five (25) points.

Land Use Class C: Mobile Home Residential Parcels

Mobile home residential parcels were judged to benefit essentially the same as single-family residential/condominium parcels and multi-residential and apartment parcels in all benefit categories. A base rating of three (3) points has been assigned for each benefit category. Therefore, each such parcel is assigned a total of fifteen (15) points.

Land Use Class D: Commercial Property

The commercial land use class has been broken down into various subcategories consisting of retail stores, service stations, restaurants, hotel/motel, theaters, recreation, private golf course/country club, shopping center, other commercial/service sector and other commercial/product sector.

Commercial parcels are judged to benefit substantially less than do single family residential/condominium parcels with respect to the enhanced recreational opportunities afforded by the proposed improvements (Benefit Category 1). Therefore, two (2) points were assigned to the commercial land use class in that category. Commercial properties were also perceived to benefit less than single family residential/condominium parcels with respect to the benefit of preservation of open space, scenery and cultural assets (Benefit Category 2) and only one (1) point was assigned to the commercial land use category in this Benefit Category 2.

On the other hand, commercial properties will benefit from construction and maintenance of the proposed improvements in terms of the increased economic activity and the attraction of customers and clients that will result benefit Category 3) and thus five (5) points were assigned to the commercial land use category in this Benefit Category 3, whereas single family residential/condominium parcels received zero points in this Benefit Category 3. In Benefit Category 4 regarding expanded employment opportunities, commercial properties are also assigned five (5) points upon the rationale that the increased business activity generated by construction of new park and recreational facilities and expanded recreational programs will not only make the community a better place to live, but it will also make it a better place to work, making it easier for a local business to attract and keep quality employees.

Commercial properties were judged to benefit somewhat less (4 points) than single family residential/condominium parcels with respect to the benefit of reduced cost of local government for law enforcement or public healthcare, primarily because most commercial parcels within the assessment district are not located in close proximity to District facilities and therefore the effects of the District's expanded security program will benefit commercial property somewhat less than residential properties.

With respect to the benefit of increased property value (Benefit Category 6) commercial properties were perceived to benefit to the same extent, although in a slightly different way, than single family residential parcels and five (5) points were assigned to the commercial land use category in Benefit Category 6. Values of commercial properties increase based on (a) increased economic and business activity generated by the construction of the proposed park and recreational improvements; and (b) the increased volume of business generated by expanded recreational activities and special events facilitated by such new and refurbished facilities which creates a greater number of users of the facilities who will also utilize the services of businesses within the Assessment District boundaries.

These considerations lead to a point total of twenty-two (22) points for the commercial land use class which is slightly less than the twenty-five (25) points assigned to the single family residential/condominium class. This reflects the fact that commercial properties are judged to benefit less than residential properties from the construction of the proposed improvements once all of the potential benefits to real property from the proposed improvements are evaluated.

Land Use Category E: Industrial and Mini Storage Parcels

Industrial and mini storage parcels have been judged to benefit less than will commercial properties from the construction of the proposed improvements. Such parcels only benefit incidentally from the enhanced recreational opportunities benefit Category 1) and preservation of open space, scenery and cultural assets (Benefit Category 2). Therefore, such parcels have been assigned a rating of one (1) point in each of those benefit categories. However, industrial and mini storage parcels were assigned a point rating of three (3) in Benefit Category 3, the benefit of increased economic activity, since the construction of the proposed improvements will benefit some local industries in the areas of construction supplies, hardware, etc. Such parcels will probably benefit less than retail commercial parcels from the increased economic activity generated by greater numbers of users of the proposed park and recreational improvements to be constructed. With respect to expanded employment opportunity Benefit Category 4), a rating of one (1) point was assigned since mini storage employment opportunities are negligible and industrial employment opportunities are driven by market factors unrelated to usage by people who also utilize the park and recreational improvements and the expanded recreation opportunities afforded by those facilities. Industrial parcels have been assigned a rating of two (2) in Benefit Category 6 regarding increased property value which is less than the five (5) points assigned in this category to commercial property because industrial parcels are not judged to increase in value as a result of construction of the proposed improvements to the same extent as will commercial properties. Industrial properties will not experience increased economic activity generated by users of the proposed facilities as will commercial properties, and therefore the value of such industrial parcels will be affected to a smaller degree than will the value of commercial parcels. With respect to the reduced cost of local government for law enforcement and public healthcare (Benefit Category 5), industrial and mini storage parcels were only assigned a rating of two (2), less than all other land use classes. Such parcels are perceived to benefit less in this area since many such parcel owners provide their own security and because industrial and mini storage uses are perceived to generate less law enforcement activity and cost than do commercial properties, particularly retail properties. On the other hand, industrial parcels should benefit from reduced costs of public healthcare in the same way and to the same general extent as will commercial properties. Therefore, a rating of two (2) points was assigned to industrial/mini storage uses in this Benefit Category 5.

The total point score for industrial/mini storage parcels is ten (10) points per assessable unit, reflecting the fact that these parcels will benefit less from the proposed improvements than will the other land use classes.

Land Use Class F: Exempt Parcels

This land use class includes all parcels which are classified as exempt from real property tax by the Sacramento County Tax Assessor and includes all parcels classified as exempt from this type of assessment by the Landscaping and Lighting Act of 1972. Therefore, vacant properties will not be assessed until they are put to some use. At the time that they are put to use, they will be assessed based on the land use category into which the vacant property falls.

Properties owned by governmental entities such as the federal government, State government, and other special districts, such as water districts, school districts, and fire districts, also will not be assessed. It has been determined that these parcels are not the type of property for which the park and recreational facilities funded with assessment proceeds were planned, designed, constructed, operated and maintained. The Board has determined that these publicly owned properties do not receive the same special benefits from the construction of these facilities as do the other land use classes described above. In addition public schools have entered into joint use agreements with the District which provide economic value to the District which offsets the cost of any incidental special benefits received by these publicly owned parcels. Likewise, property consisting of a railroad, gas, water, or electric utility right-of-way shall not be assessed, since such utility-related property is not deemed to benefit at all from the construction of the proposed improvements. Finally, properties owned by churches, vacant and agricultural parcels will not be assessed.

Since the exempt land use class receives a zero point rating in all benefit categories, it is not included in the Benefit Assessment Matrix.

Non-Residential Assessment Units

In order to equalize the assessment among residential and non-residential land use classes in terms of the area of land to be benefited by the construction of the proposed improvements, an assessment methodology has been used to convert the acreage of each non-residential parcel into an equivalent number of single family residential parcels that could have been developed on each non-residential parcel but for the commercial and/or industrial use to which the parcel has been put. Approximately eighty-eight percent (88%) of the parcels within the proposed Assessment District are traditional single-family residential subdivision lots. The average gross density of these subdivisions is approximately 3.6 gross dwelling units per acre. Assuming ten percent (10%) of the gross acreage of a subdivision is consumed in public streets, the average net density of these subdivisions is approximately 4.0 dwelling units per net acre and the average residential lot size is approximately one-quarter acre. Accordingly, the number of assessment units for each commercial and industrial parcel has been determined by dividing the parcel acreage of each parcel by four. Therefore, each commercial and industrial parcel within the Assessment District will be assessed on a quarter acre basis and each one-quarter acre of each commercial and/or industrial parcel will generate a separate assessment. This methodology equalizes the assessment and the distribution of benefit between residential and non-residential parcels by insuring that each non-residential assessment unit represents essentially the same land area to be benefited by the construction of the improvements with assessment proceeds as the average single family residential parcel.

Benefit Factor Index

The Assessment Matrix also shows the Benefit Factor Index for each land use category. Since a single family residential parcel is the "benchmark property", the relative scores of all other land use classes were related to the benchmark by indexing. A single family residential parcel was assigned a relative Benefit Factor Index of 1.00. The Benefit Factor Index for other land use classes was determined by dividing the point total for each particular land use class by the point total for the single family/condominium residential class.

Assessment Per Parcel

The total number of units (either dwelling unit or one-quarter acre parcel count) for each land use class was multiplied by its respective Benefit Factor Index to determine the number of Single Family Equivalent (SFE) assessment benefit units for each land use class. The sum of the Assessment Units for all land use classes was then divided into the annual assessment amount to determine a Base Assessment.

The final assessment per parcel was determined by multiplying the Base Assessment times the SFE units for the parcel.

Benefit Assessment Matrix

In an effort to categorize the special benefit that each parcel of land would receive by the formation of a landscaping and lighting assessment district and the levying of an assessment to cover the improvements intended, a matrix of impacts was developed. The matrix follows this section. The matrix was developed as follows.

The determining factor as to how a benefit was derived was the use of the land as determined by the Sacramento County Assessor's Department. Each parcel is assigned a one digit code based upon the use of the property and in most cases, the zoning of the land. Using the Assessor's Code numbers, the various uses of land within the District boundaries were broken down into five different uses. It was determined that there are six different ways that a parcel of land can be benefited by enhancing the park system. Each different category of land use is affected differently by these types of benefit.

Each type of benefit was applied to each category of use and rated on a scale of one to five, with five being the most intense level of benefit. The number of points assigned by the rating is shown on the following page. The points for the six types of benefit were tallied and an overall number was determined for each category of land use. The resultant number is then used in assigning the annual assessment to the various parcels of land within the District boundaries. An annual check is made of property usage to ensure that the latest information is used in assigning the assessment levy.

ORANGEVALE LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT						
FISCAL YEAR 2024-25 ASSESSMENT						
BENEFIT ASSESSMENT MATRIX						
		Land Use Classes				
		Per Unit			Per 1/4 Acre	
		Single Family/ Condominium	Multi-Family	Mobile Home	Commercial	Industrial/ Mini-Storage
1	Enhanced recreation opportunities and expanded access to recreation facilities for residents, customers and guests	5	5	5	2	1
2	Preservation of open space, wildlife, scenery, views and other environmental benefits enjoyed by residents, customers and guests; protection of historical and cultural assets of the region.	5	5	5	1	1
3	Increased economic activity resulting in the attraction of customers and guests.	0	2	0	5	3
4	Expanded employment opportunities.	5	5	5	5	1
5	Reduced cost of local government in law enforcement and public health care.	5	3	3	4	2
6	Increased property values.	5	5	4	5	2
	Total Points	25	25	22	22	10
	Units/ 1/4 Acre	10,700	1,734	414	780	136
	Benefit Factor Index	1.00	1.00	0.88	0.88	0.40
	Single Family Equivalent Units (SFE)	10,700.00	1,734.00	364.32	686.40	54.40
	Total SFE Units			13,539.12		
	Annual Assessment Amount			\$568,643.04		
	Base Assessment			\$42.00		
	Assessment per Unit	\$42.00	\$42.00	\$36.96	\$36.96	\$16.80
	Assessment per SFE	\$42.00	\$42.00	\$42.00	\$42.00	\$42.00
	Assessment Subtotals	\$449,400.00	\$72,828.00	\$15,301.44	\$28,828.80	\$2,284.80
	Total Assessment			\$568,643.04		

Assessment

WHEREAS, on February 15, 2024 the Board of the Orangevale Recreation and Park District adopted its resolution initiating proceedings for the levy of assessments within the Assessment District and authorizing the Orangevale Recreation and Park District, County of Sacramento, California, pursuant to the provisions of the Landscaping and Lighting Act of 1972 and Article XIID of the California Constitution (collectively “the Act”), to proceed with the proposed levy of assessments;

WHEREAS, said Resolution directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the assessment district and an assessment of the estimated costs of the improvements upon all assessable parcels within the assessment district, to which Resolution and the description of said proposed improvements therein contained, reference is hereby made for further particulars;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under said Act and the order of the Board of said Orangevale Recreation and Park District, hereby make the following assessment to cover the portion of the estimated cost of said improvements, and the costs and expenses incidental thereto to be paid by the assessment district.

The amount to be paid for said improvements and the expense incidental thereto, to be paid by the Assessment District for the fiscal year 2024-25 is generally as follows:

SUMMARY COST ESTIMATE		FY 2024-25 Budget
Capital Improvements and Maintenance Expenditures	\$1,487,200	
Incidental Expenses	\$23,600	
Debt Service	\$1,300	
Salaries and Benefits	\$1,254,000	
TOTAL BUDGET		\$2,766,100
Less: Contributions		
District Contribution for General Benefits		(\$1,383,050)
District Contribution toward Special Benefits		(\$814,407)
NET AMOUNT TO ASSESSMENTS		\$568,643

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of said Assessment District. The distinctive number of each parcel or lot of land in the said Assessment District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion said net amount of the cost and expenses of said improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said Assessment District, in accordance with the special benefits to be received by each parcel or lot, from the improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

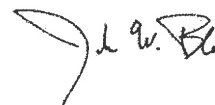
The assessment is made upon the parcels or lots of land within the Assessment District in proportion to the special benefits to be received by the parcels or lots of land, from said improvements.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Sacramento for the fiscal year 2024-25. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2024-25 for each parcel or lot of land within the said Assessment District.

Dated: April 12, 2024

Engineer of Work



By _____

John W. Bliss, License No. C052091



Orangevale Recreation and Park District
Landscape and Lighting Assessment District
Engineer's Report, FY 2024-25



Assessment Diagram

The Assessment District includes all properties within the boundaries of the Orangevale Recreation and Park District. The area within the boundaries of the Park District is primarily developed for urban residential and commercial use.

The boundaries of the Parks Maintenance and Assessment District are displayed on the following Assessment Diagram.

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Assessment Roll 2024-25

An Assessment Roll (a listing of all parcels assessed within the Assessment District and the amount of the assessment) will be filed with the Clerk of the Board and is, by reference, made part of this report and is available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this report. These records shall govern for all details concerning the description of the lots or parcels.

End Notes

¹ Love, L. and Crompton, J. *Trends: Parks, Practice and Program*. Oxford University Press-USA. New York, NY. 1993.

² *1993 State of the Industry Report*. Widdekind, L. ed. The Outdoor Industry Association (The Outdoor Recreation Coalition of America and the Sporting Goods Manufacturers Association's Outdoor Products. pub.) Boulder CO. 1993.

³ *California Parks and Recreation*. The California Parks and Recreation Society, pub. Sacramento, CA. (<http://www.cprs.org>.)

⁴ PKF Consulting. San Francisco, CA. "Analysis of the Economic Impacts of the Northern Central Rail Trail." For the Greenways Commission, Maryland Department of Natural Resources, Annapolis, Maryland. June 1994.

⁵ Outdoor Recreation Resources Review Commission, *Outdoor Recreation For America: A Report To The President And The Congress*. January 2002.

⁶ Ibid. Smith, Van.

⁷ Ibid. California Parks and Recreation. 1997.

⁸ *Parks and Recreation*, National Recreation and Park Association, pub. Ashburn, Virginia. January 2001. (<http://www.nrpa.org/>)

⁹ National Park Service. NPS Technical Information Center. Washington D.C, 1983.

¹⁰ Report of the President Commission on Americans Outdoors, *U.S. Government Printing Office: Management*. Washington D.C. 1987.

¹¹ Crompton, J., Love L., More T., *An Empirical Study of the Role of Recreation, Parks and Open Space in Companies' (Re)Location Decisions*, *Journal of Park and Recreation Administration*, Spring, 1997, vol 15 no. 1, p p37, 40.

¹² Wylde, Boomers on the Horizon: Housing Preferences of the 55+ Market, *National Association of Home Builders*, 2002.

¹³ Ibid. NPS.

¹⁴ Ibid. NPRA. June 1985.

¹⁵ Knox v. City of Orland, 4 Cal.4th 132, 143 (1993) the Supreme Court of California.

¹⁶ Wilson v. Lambert (1898) 168 U.S. 611, 616 [42 L.Ed. 599, 601, 18S.Ct.217] the United States Supreme Court.



RESOLUTION NO: 24-05-721

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ORANGEVALE RECREATION AND PARK DISTRICT APPROVING THE RESOLUTION OF INTENTION TO LEVY ASSESSMENTS FOR FISCAL YEAR 2024-25, PRELIMINARILY APPROVING THE ENGINEER'S REPORT AND PROVIDING FOR NOTICE OF HEARING FOR THE KENNETH GROVE LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT

WHEREAS, the Board of Directors (the "Board") of the Kenneth Grove Landscaping and Lighting Assessment District, County of Sacramento, State of California, has previously ordered through Resolution 94-05-86A the formation of an assessment district pursuant to the provisions of the Landscaping and Lighting Act of 1972 for the purpose of financing certain park and recreation improvements and refurbishments as specified in the District's updated Master Plan and for the purpose of funding maintenance operations of the District; and

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Kenneth Grove Landscaping and Lighting Assessment District, County of Sacramento, State of California, that:

1. On February 15, 2024, this Board adopted Resolution No. 23-02-717, A Resolution Directing Preparation of the 2023-24 Engineer's Report for the Kenneth Grove Landscaping and Lighting Assessment District (the "Assessment District"). Pursuant to this resolution, SCI Consulting Group., the Engineer of Work, prepared a report in accordance with Article XIID of the California Constitution and Section 22565, et seq., of the California Streets and Highways Code (the "Report"). The Report has been made, filed with the Clerk of the Board and duly considered by the Board and is hereby deemed sufficient and preliminarily approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution.
2. It is the intention of this Board to levy and collect assessments within the Assessment District for fiscal year 2024-25. Within the Assessment District, the existing and proposed improvements, and any substantial changes proposed to be made to the existing improvements, are generally described as installation, maintenance and servicing of public recreational facilities and improvements, including, but not limited to, turf and play areas, landscaping, ground cover, shrubs and trees, irrigation systems, drainage systems, lighting, fencing, entry monuments, basketball courts, tennis courts, gymnasium, running tracks, swimming pools, other recreational facilities, security patrols to protect the Improvements, graffiti removal and repainting, and labor, materials, supplies, utilities and equipment, as applicable, at each of the locations owned, operated or maintained by the Kenneth Grove Landscaping and Lighting Assessment District.
3. The Assessment District consists of the lots and parcels shown on the boundary map of the Assessment District on file with the Clerk of the Board of the Kenneth Grove Landscaping and Lighting Assessment District, and reference is hereby made to such map for further particulars.

6826 Hazel Avenue
Orangevale, CA 95662
916-988-4373
OVparks.com



4. Reference is hereby made to the Engineer's Report for a full and detailed description of the improvements, the boundaries of the Assessment District and the proposed assessments upon assessable lots and parcels of land within the Assessment District. The Engineer's Report identifies all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed.
5. The assessments are not proposed to increase from the previous year's assessments. The Board of Directors declares its intent to levy and collect assessments for the fiscal year 2024-25 within said district at an assessment rate of \$12.57 per month or \$150.78 per year per single family residential parcel, apartment unit and/or condominium as set forth in the benefit chart included in the Engineer's Report.
6. Notice is hereby given that on June 20, 2024, at the hour of 6:30 p.m. at the District offices of the Orangevale Recreation and Park District, 6826 Hazel Avenue, California 95662, the Board will hold a public hearing to consider the ordering of the improvements and the levy of the proposed assessments.
7. Prior to the conclusion of the hearing, any interested person may file a written protest with the Clerk of the Board, or, having previously filed a protest, may file a written withdrawal of that protest. A written protest shall state all grounds of objection. A protest by a property owner shall contain a description sufficient to identify the property owned by such owner. Such protest or withdrawal of protest should be mailed to the Orangevale Recreation and Park District, 6826 Hazel Avenue, California 95662.
8. The Clerk of the Board shall cause a notice of the hearing to be given by publishing a copy of this resolution once, at least ten (10) days prior to the date of the hearing above specified, in a newspaper circulated in the Kenneth Grove Landscaping and Lighting Assessment District.

PASSED AND ADOPTED this 16th day of May 2024, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

CLERK OF THE BOARD

6826 Hazel Avenue
Orangevale, CA 95662
916-988-4373
OVparks.com

FY 2024-25

ENGINEER'S REPORT

Orangevale Recreation and Park District

Kenneth Grove Assessment District

June 2024

Engineer of Work:



4745 Mangels Boulevard
Fairfield, California 94534
707.430.4300
www.sci-cg.com

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Kenneth Grove Assessment District

Board of Directors

Michael Stickney, Chair
Lisa Montes, Vice Chair
Arica Presinal, Secretary
Sharon Brunberg, Director
Manie Meraz, Director

District Administrator

Becky Herz

District's Attorney

David W. McMurchie

Engineer of Work

SCI Consulting Group

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Table of Contents

Introduction.....	1
Formation of Assessment District	1
<i>Exemptions from Proposition 218</i>	2
Substantive Requirements of Proposition 218	4
<i>Silicon Valley Taxpayers Association, Inc. v Santa Clara County Open Space Authority</i>	4
Plans & Specifications	6
Fiscal Year 2024-25 Estimate of Cost and Budget	7
Method of Apportionment	8
Method of Apportionment.....	8
Discussion of Benefit	8
Method of Assessment.....	11
Assessment Apportionment.....	11
Assessment.....	12
Assessment Diagram.....	14
Appendix A - 2024-25 Assessment Roll	15

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Introduction

Formation of Assessment District

The Kenneth Grove Assessment District was formed pursuant the Landscaping and Lighting Act of 1972 by the Orangevale Recreation and Park District commencing with Resolution No. 94-02-83 dated February 10, 1994 (hereinafter the "Resolution of Intention"). The Resolution of Intention provides the following: (1) formation of the Kenneth Grove Landscaping and Lighting Assessment District; and (2) a description of the improvements which the Assessment District is authorized to construct and maintain including the following: (a) installation of sound walls and other ornamental structures and facilities which are necessary or convenient for the maintenance or servicing of curbs, gutters, walls, sidewalks, paving, water irrigation, drainage or electrical facilities; and (b) land preparation such as grading, leveling, cutting and filling, sod landscaping, irrigation systems, sidewalks and drainage; and (c) the maintenance or servicing of all of the above including repair, removal or replacement of all or part of any improvement or other typical maintenance services.

The Engineer's Report, diagram and assessment and Resolution of Formation of the Kenneth Grove Landscaping and Lighting Assessment District was adopted by the Board of Directors of Orangevale Recreation and Park District by Resolution No. 94-05-86A on May 12, 1994. That resolution confirmed the findings in the Resolution of Intention and was adopted after a public hearing during which members of the public were offered the opportunity to protest against the formation of the Assessment District. The Resolution of Formation notes that the owners of the affected properties included within the proposed Assessment District have filed with the District written consents to the proposed formation of the Kenneth Grove Landscaping and Lighting Assessment District and the proposed levying of assessments as specified in the Engineer's Report. The Resolution of Formation included a provision that a perpetual contingency reserve fund be established in the amount of the first year's total assessment revenue to be paid by the developer by agreement in order to cover the costs of any contingencies which may occur throughout the duration of the Assessment District. The Resolution of Formation also provided that should any new subdivision be annexed into the Kenneth Grove Landscaping and Lighting Assessment District in the future, that a separate perpetual contingency reserve fund is required to be established for operations within that particular annexed area calculated as the amount of the first year's assessment levied against real property within that annexed area to be paid by the developer of the annexed area to fund contingencies with respect to maintenance and operations in future years with respect to the property annexed to the Assessment District.

The initial assessment levied upon each parcel of real property within the Kenneth Grove Assessment District for fiscal year 1994-95 was \$150.78 per parcel. The Kenneth Grove Assessment District has continued to levy the same annual assessment per parcel of \$150.78 per fiscal year from the date of formation to the present time.

The Kenneth Grove Assessment District was also formed for the purposes of providing park and recreational improvements in addition to landscape corridors and streetscapes to the residents of the assessment district. The Assessment District may utilize assessment revenue to fund these additional purposes in the future.

Exemptions from Proposition 218

Having been formed in 1994, the Kenneth Grove Assessment District assessments were existing on November 6, 1996, the effective date of Article XIID of the California Constitution (Proposition 218). Proposition 218 identified preexisting assessments which fell within one of four exemptions identified in section 5 of Article XIID as exempt from the procedures and approval process for assessments detailed in Proposition 218.

The four "exemptions" delineated in Proposition 218 that are applicable to the Kenneth Grove Assessment District are as follows:

- (1) Any assessment imposed exclusively to finance the capital cost or maintenance and operation expenses for sidewalks, streets, sewers, water, flood control, drainage systems, or vector control (Cal. Const., art. XIID, § 5, subd. (a)); and
- (2) Any assessment imposed pursuant to a petition signed by the persons owning all of the parcels subject to the assessment at the time the assessment is initially imposed (Cal. Const., art. XIID, § 5, subd. (b)).

Both of these exemptions from the provisions of Proposition 218 apply to the Kenneth Grove Assessment District. First, the Assessment District was formed pursuant to a petition signed by all of the current owners of the real property subject to the assessment (the developer of the Kenneth Grove Subdivision) at the time the assessment was initially imposed which meets the requirements of California Constitution Article XIID, section 5(b).

In addition, the initial purpose of the assessment was to finance the capital costs and maintenance and operation costs for constructing sidewalks, sidewalk and street landscaping, irrigation and drainage to enhance the parcels of property comprising the Kenneth Grove Assessment District.

Both of these exemptions from the procedures and approval process for assessments specified in Proposition 218 have been satisfied within the Kenneth Grove Assessment District.

First, the exemption which is an assessment imposed by a petition signed by the persons owning all the parcels subject to the assessment at the time the assessment is initially imposed is evidenced by the Resolutions of the District and the written consents filed by the then current owners of the real property subject to the assessment in 1994 before the Assessment District was formed.

The second exemption available for capital and maintenance costs associated with sidewalks, streets, and landscaping and irrigation associated with sidewalks and streets is supported by case law decided under the provisions of California Constitution Article XIII D, section 5(b) (hereinafter "Proposition 218"). The Board of Directors of the District has adopted the position that street and sidewalk landscaping is an integral part of "streets" and "sidewalks" and therefore an existing assessment for the maintenance of such landscaping is exempt under Proposition 218. Streets and Highways Code section 29 provides that "roadside planting and weed control" is included within the definition of construction and maintenance of streets.

The assessments levied within the Kenneth Grove Assessment District prior to the passage of Proposition 218 are exempt under both of these exceptions articulated in Proposition 218.

Those procedures and approval processes with respect to which the Kenneth Grove Assessment District is exempt are as follows:

- (1) Procedural requirements regarding the imposition of assessments including (a) identification of all parcels which will have special benefit conferred upon them by the improvements or services funded by the assessment; and (b) differentiation between "special benefit" and "general benefit" conferred on properties from the improvement and/or services funded with assessment proceeds; and (c) allocation of assessments per parcel dependent upon the proportion of special benefit to each property in relationship to the entirety of the costs of acquiring or constructing an improvement or of maintaining and operating such an improvement among the parcels to be assessed; and (d) the assessment on a parcel may not exceed the reasonable cost of the "proportional special benefit" conferred on that parcel by the improvements or services funded with assessment proceeds; and (e) procedural requirements including the 45-day mailed notice to property owners of the proposed assessment; an opportunity for property owners to protest by ballot against the proposed assessment at a public hearing; and prohibition of any assessment if a majority protest exists, A "majority protest" is defined as ballots from property owners submitted in opposition to the assessments amounting to more than 50% of the total ballots submitted by property owners, with ballots submitted weighted according to the proportional financial obligation for paying assessments for each affected parcel.

In light of the fact that the Kenneth Grove Assessment District was formed prior to the imposition of Proposition 218 on November 6, 1996 and complies with the definitions of two of the exemptions in Proposition 218 as specified above, the assessments levied within the Kenneth Grove Assessment District are exempt from the substantive and procedural requirements outlined above.

Despite that exemption, this Engineer's Report specifies the facts and circumstances demonstrating that the assessments levied within the Kenneth Grove Assessment District comply with the substantive requirements of Proposition 218.

Substantive Requirements of Proposition 218

Silicon Valley Taxpayers Association, Inc. v Santa Clara County Open Space Authority

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority ("SVTA"). This ruling is the most significant court case in further legally clarifying the substantive assessment requirements of Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit

- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the assessment district

This Engineer's Report is consistent with the SVTA decision and with the requirements of Article 13C and 13D of the California Constitution because the improvements to be funded are clearly defined; the benefiting property in the Assessment District enjoys close and unique proximity, access and views to the Improvements; the Improvements serve as an extension of usable land area for benefiting properties in the Assessment District and such special benefits provide a direct advantage to property in the Assessment District that is not enjoyed by the public at large or other property.

Plans & Specifications

The work and improvements proposed to be undertaken by the Orangevale Recreation and Park District's Kenneth Grove Assessment District (the "Assessment District") and the cost thereof paid from the levy of the annual assessment provide special benefit to Assessor Parcels within the Assessment District as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the "Act") the work and improvements are generally described as follows:

Installation, maintenance and servicing of public recreational facilities and improvements including landscape corridors, streetscapes and other park and recreational improvements. The plans and specifications for these improvements have been filed with the District Administrator of the Orangevale Recreation and Park District and are incorporated herein by reference.

As applied herein, "Installation" means the construction of recreational improvements, including, but not limited to, land preparation, such as grading, leveling, cutting and filling, sod, landscaping, irrigation systems, sidewalks and drainage, lights, playground equipment, play courts, recreational facilities and public restrooms.

"Maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any improvement, including repair, removal or replacement of all or any part of any improvement; providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; the removal of trimmings, rubbish, debris, and other solid waste, and the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

"Servicing" means the furnishing of electric current, or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements; or water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

Fiscal Year 2024-25 Estimate of Cost and Budget

	Total Budget
Installation, Maintenance & Servicing Costs	
Improvements	\$16,000
Operating Expenses	
Ag/Horticulture Services & Supplies	\$800
Water	\$800
Fuel	\$1,000
Maintenance Contract	\$0
Subtotal	\$2,600
Incidental Expenses	
Advertising/Legal Notices	\$500
Administration & Inspection	\$1,130
Annual Engineer's Report	\$1,000
Professional Services	\$500
Other Expenses	\$100
Subtotal	\$3,230
Contribution to/(from) Reserves Fund Balance Available	
Contribution to (from) Contingency	(\$16,402)
Total Landscaping and Lighting Assessment District Budget	\$5,428
(Net Amount to be Assessed)	
Budget Allocation to Property	
Total Assessment Budget	
Single Family Equivalent Benefit Units	\$5,428
Assessment per Single Family Equivalent Unit	36.00
	\$150.78

Method of Apportionment

Method of Apportionment

This section of the Engineer's Report includes an explanation of the benefits to be derived from the installation, maintenance and servicing of park facilities throughout the Park District, and the methodology used to apportion the total assessment to properties within the Assessment District.

The Assessment District consists of all Assessor Parcels within the boundaries of the Assessment Diagram as included within this Engineer's Report. The method used for apportioning the assessment is based upon the proportional special benefits to be derived by the properties in the Assessment District over and above general benefits conferred on real property or to the public at large. The apportionment of special benefit is a two step process: the first step is to identify the types of special benefit arising from the improvements, and the second step is to allocate the assessments to property based on the estimated relative special benefit for each type of property.

Discussion of Benefit

In summary, the assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. Moreover, such benefit is not based on any one property owner's use of the Park District's recreational facilities or a property owner's specific demographic status. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property and that the value of the special benefits must reasonably exceed the cost of the assessment:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

The Kenneth Grove Assessment District consists solely of residential parcels populated with single family residences which receive the benefit of sidewalks and streetscape landscaping constructed adjacent to major streets within the subdivision, which improvements were constructed by the developer of the subdivision and are maintained by the Kenneth Grove Assessment District. The Assessment District also was formed with the power to levy assessments for additional park and recreational improvements to serve the residents of the assessment district. All of the parcels within the boundaries of the Assessment District enjoy close proximity to the sidewalk and streetscape improvements constructed and maintained with assessment proceeds. The Assessment District consists of only 36 parcels comprising the subdivision, and the improvements consisting of sidewalk and streetscape landscaping and maintenance uniquely benefit this small subdivision as a "special benefit." Existing improvements are not of sufficient magnitude to significantly benefit adjacent residential parcels located outside the Assessment District.

The following benefit categories summarize the types of special benefit to residential parcels resulting from the installation, maintenance and servicing of existing sidewalk and streetscape landscaping improvements and future park and recreational improvements to be provided with the assessment proceeds. These categories of special benefit are summarized as follows:

- a. Extension of a walkable areas and green spaces for properties within close proximity to the Improvements.
- b. Proximity to improved sidewalks and streetscape landscaping and other park and recreational improvements.
- c. Access to improved sidewalks and landscaping and other park and recreational improvements constructed to serve the residents and property of the assessment district.
- d. Improved local views regarding sidewalk and streetscape landscaping and future park and recreational improvements.

In this case, the recent the SVTA decision provides enhanced clarity to the definitions of special benefits to properties in three distinct areas:

- Proximity
- Expanded or improved access
- Views

The SVTA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA decision also provides specific guidance that landscape and park and recreational improvements are a direct advantage and special benefit to property that is proximate to such landscape and park and recreational improvements constructed and maintained with assessment proceeds:

the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district's property values).

Proximity, improved access and views, in addition to the other special benefits listed above further strengthen the argument that these assessments comply with the provisions of Proposition 218, despite the fact that they are exempt from such constitutional requirements as set forth above.

Although it could be argued that there are no general benefits from these Improvements, it is possible that there are some visual benefits received by parcels which are not in the Assessment District. This is a measure of the general benefits to the public at large. We estimate this benefit to be no more than 5%.

Special Benefit	95%
General Benefit	5%
Total Benefit	100%

The maintenance and servicing of these Improvements is also partially funded, directly and indirectly, from other sources including the Orangevale Recreation and Park District, County of Sacramento, the local water provider, and the State of California. This funding may come in the form of grants, development fees, special programs, and general funds, as well as direct maintenance and servicing of facilities (e.g., curbs, gutters, streets, drainage systems, etc.). This funding from other sources more than compensates for general benefits, if any, received by the properties within the Assessment District. The sum total of this contribution exceeds the 5% minimum needed to offset any general benefit, as noted above.

Therefore, despite its exemptions from the procedural and substantive requirements of Proposition 218, the Kenneth Grove Assessment District complies with the substantive requirements of Proposition 218 regarding the differentiation between special benefit to properties within the assessment district from the improvements and maintenance funded with assessment proceeds and general benefit to properties outside the assessment district.

Method of Assessment

The second step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home, or, in other words, on the basis of Single Family Equivalents (SFE). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer's Report, all properties are designated a SFE value, which is each property's relative benefit in relation to a single family home on one parcel. In this case, the "benchmark" property is the single family detached dwelling which is one Single Family Equivalent or one SFE.

Assessment Apportionment

The benefits from the Assessment District are deemed to be received by property on a dwelling unit basis, with equal benefit to each dwelling unit on a parcel. Therefore, all improved residential properties that represent a single residential dwelling unit are assigned one Single Family Equivalent or 1.0 SFE. Traditional houses, zero-lot line houses and town homes are included in this category. Multi-family parcels are also assigned one SFE per dwelling unit. Property owned by the District does not benefit from the assessments and therefore is assigned zero SFE units. Currently, all assessed properties within the Assessment District are in single family residential use.

Assessment

WHEREAS, on February 15, 2024 the Board of the Orangevale Recreation and Park District adopted its resolution initiating proceedings for the levy of assessments within the Assessment District and authorizing the Orangevale Recreation and Park District, County of Sacramento, California, pursuant to the provisions of the Landscaping and Lighting Act of 1972 and Article XIID of the California Constitution (collectively “the Act”), to proceed with the proposed levy of assessments;

WHEREAS, said Resolution directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the assessment district and an assessment of the estimated costs of the improvements upon all assessable parcels within the assessment district, to which Resolution and the description of said proposed improvements therein contained, reference is hereby made for further particulars;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under said Act and the order of the Board of said Orangevale Recreation and Park District, hereby make the following assessment to cover the portion of the estimated cost of said improvements, and the costs and expenses incidental thereto to be paid by the assessment district.

The amount to be paid for said improvements and the expense incidental thereto, to be paid by the Assessment District for the fiscal year 2024-25 is generally as follows:

SUMMARY COST ESTIMATE		FY 2024-25 Budget
Capital Improvements and Maintenance Expenditures	\$18,600	
Incidental Expenses	\$3,230	
TOTAL BUDGET		\$21,830
Less: Contributions		
Contributions to/(from) Reserves and Contingency		(\$16,402)
NET AMOUNT TO ASSESSMENTS		\$5,428

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of said Assessment District. The distinctive number of each parcel or lot of land in the said Assessment District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion said net amount of the cost and expenses of said improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said Assessment District, in accordance with the special benefits to be received by each parcel or lot, from the improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

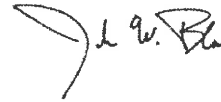
The assessment is made upon the parcels or lots of land within the Assessment District in proportion to the special benefits to be received by the parcels or lots of land, from said improvements.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Sacramento for the fiscal year 2024-25. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2024-25 for each parcel or lot of land within the said Assessment District.

Dated: April 12, 2024

Engineer of Work



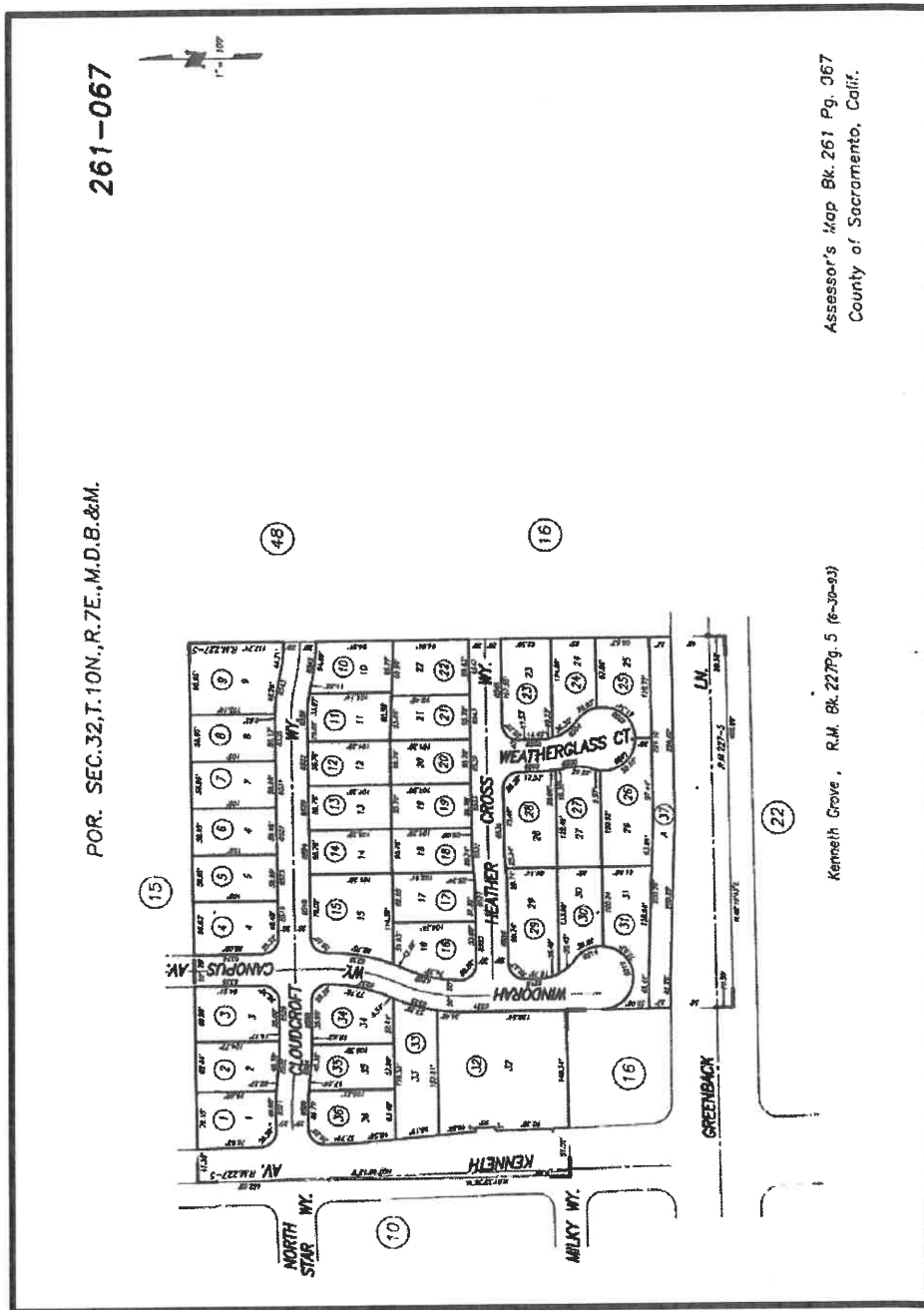
By _____

John W. Bliss, License No. C052091



Assessment Diagram

The boundaries of the Assessment District are displayed on the Assessment Diagram below.



Orangevale Recreation and Park District
Kenneth Grove Assessment District
Engineer's Report, FY 2024-25



Appendix A - 2024-25 Assessment Roll

**Orangevale RPD,
Orangevale RPD Kenneth Grove
Assessment Roll FY 2024-25**

Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	SFE Units	Assess- ment	Assessment Number & Assessor Parcel Number
26106700350000	BALAKRISHNA VI	8504 CLOUDCROF	1	\$150.78	
26106700200000	BALLUCH TIMOTH	8539 HEATHER C	1	\$150.78	
26106700020000	BELMONTE FAMIL	8505 CLOUDCROF	1	\$150.78	
26106700360000	CHAVEZ ALBERTO	8500 CLOUDCROF	1	\$150.78	
26106700060000	DALE BARTLETT	8527 CLOUDCROF	1	\$150.78	
26106700070000	DARLEEN M GURW	8531 CLOUDCROF	1	\$150.78	
26106700110000	DAVID WRIGHT/C	8536 CLOUDCROF	1	\$150.78	
26106700280000	DIAZ GONZALEZ	6209 WEATHERGL	1	\$150.78	
26106700240000	FORD THOMAS	6204 WEATHERGL	1	\$150.78	
26106700040000	GOLTZ SURVIVOR	8519 CLOUDCROF	1	\$150.78	
26106700270000	GROVER MORRIS	6205 WEATHERGL	1	\$150.78	
26106700050000	IRMA DOT LEBAS	8523 CLOUDCROF	1	\$150.78	
26106700330000	JOAN D OXFORD	6225 WINDORAH	1	\$150.78	
26106700080000	JOHNSON JEAN F	8535 CLOUDCROF	1	\$150.78	
26106700140000	KAMATH BASAVAN	8524 CLOUDCROF	1	\$150.78	
26106700260000	LANDI ROBERT C	6201 WEATHERGL	1	\$150.78	
26106700210000	LE NIKKI KHIET	8543 HEATHER C	1	\$150.78	
26106700030000	MANUEL R/IRIS	8509 CLOUDCROF	1	\$150.78	
26106700230000	MARK J CHRISTE	6208 WEATHERGL	1	\$150.78	
26106700250000	MAXIMA BARTLET	6200 WEATHERGL	1	\$150.78	
26106700170000	MAXIMA BARTLET	8527 HEATHER C	1	\$150.78	
26106700150000	MCCANN FAMILY	6238 WINDORAH	1	\$150.78	
26106700310000	MELEOBELLE LP	6210 WINDORAH	1	\$150.78	
26106700370000	ORANGEVALE REC	GREENBACK LN	0	\$0.00	
26106700160000	PAMELA JEAN HE	8523 HEATHER C	1	\$150.78	
26106700090000	PEDERSEN JAMES	8543 CLOUDCROF	1	\$150.78	
26106700190000	REIMCHE TROY A	8535 HEATHER C	1	\$150.78	
26106700130000	ROUSSEL JOHN T	8528 CLOUDCROF	1	\$150.78	
26106700100000	SEGURA TREADWE	8542 CLOUDCROF	1	\$150.78	
26106700010000	SHARLENE DAVID	8501 CLOUDCROF	1	\$150.78	
26106700180000	SHARLENE DAVID	8531 HEATHER C	1	\$150.78	
26106700340000	SHARLENE DAVID	8508 CLOUDCROF	1	\$150.78	
26106700300000	SHARLENE DAVID	6214 WINDORAH	1	\$150.78	
26106700320000	SMITH RODNEY R	6221 WINDORAH	1	\$150.78	
26106700290000	STADLER FAMILY	6218 WINDORAH	1	\$150.78	
26106700220000	SULEYMANOV EDU	8547 HEATHER C	1	\$150.78	
26106700120000	ZANDIDOLABI MA	8532 CLOUDCROF	1	\$150.78	

STAFF REPORT



DATE: 5/16/24

TO: Board of Directors

FROM: Becky Herz, District Administrator

SUBJECT: APPROVAL OF RESOLUTION 24-05-722, RESOLUTION ADOPTING THE ORANGEVALE RECREATION & PARK DISTRICT PRELIMINARY BUDGET FOR THE GENERAL FUND OF FISCAL YEAR 2024/25.

RECOMMENDATION

Review the Draft Orangevale Recreation & Park District Preliminary Budget for General Fund of FY 2024/25. Approve Resolution 24-05-722, Resolution adopting the Preliminary Budget.

BACKGROUND

The Draft Orangevale Recreation & Park District Preliminary Budget for General Fund of FY 2024/25 has been reviewed and supported by the District's Admin & Finance Committee

Starting Fund Balance:

- Anticipating FY 23/24 to end under in Expenses: \$551,954
- Anticipating FY 23/24 to end under in Revenue: \$101,192
 - Note, \$305,000 in allocated Park Development Fees were not drawn 23/24.
- Preliminary Budget for 2024/25 is starting with an Estimated Fund Balance of: \$811,747
 - Estimate includes budgeted unused Fund Balance for FY 23/24 of: \$360,985

Highlight of expenses incorporated in the Budget:

- Increases in Salaries, Group Insurance, and Workers Comp
 - Increases in PT wages as of Jan. 2024 partially due to minimum wage increases
 - A 3.5% COLA for FT staff (Western States CPE for March 2024 = 3.6%)
 - Hiring a Recreation Coordinator
 - Changing a Recreation Supervisor to a Recreation Supervisor II
 - Adding stipend salary and commission salary staff positions
 - Rising insurance expenses
- Additional Services and Supplies
 - Addition of Medical Supplies purchasing area for AED's
 - Registration service fees of \$90,000 for elections
 - Increased Professional Services for GO Bond consultant
- Capital Projects
 - Driveway/Trails and Pathways project at OCCP: \$540,000
 - New Mower: \$25,000
- Contingency Appropriations of \$50,000

Highlight of revenues incorporated in the Budget:

- Estimating a 3% increase in property taxes collected
- Increase in Rental Revenue
- Utilizing \$352,000 in Park Development Fees
- Collecting \$198,000 of Prop 68 Grant funding for the Driveway and Pathway projects
- Increase in Recreation Service Revenue

No adjustments to the \$545,014 of Reserves

RECOMMENDED MOTION

I move we approve Resolution 24-05-722, Resolution adopting the Orangevale Recreation & Park District Preliminary Budget for the General Fund.

ATTACHMENT

Orangevale Recreation a Park District Budget Year End Compilation Sheet – FY 23/24 - 24/25
Resolution 24-05-722
Draft Orangevale Recreation & Park District Preliminary Budget for General Fund of FY 2024/25

**Orangevale Recreation and Park District
Budget vs Actual Carryover - FY 23/24 to FY 24/25**

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

	Budget	Actuals	22/23	Budget	Est. Act	23/24	23/24	Est Difference	Prelim Budget	Budget
	22/23	22/23	Difference	23/24	23/24	23/24	23/24	23/24	24/25	24/25
332A - GENERAL FUND										
<i>Beginning Year Fund Balance</i>										
Taxation	1,379,553	1,379,553		1,342,705	1,342,705				811,747	
Rentals/Interest/Other	1,724,280	1,760,494	36,214	1,822,340	1,849,168		26,828		1,899,945	
In Lieu/Grants/HOPTERS	208,500	255,015	46,515	212,500	217,307		4,807		223,500	
Charges for Service/Rec. Fees/Misc	234,000	17,766	(216,234)	437,000	293,660		(143,340)		563,000	
	556,400	611,868	55,468	790,970	801,483		10,513		614,770	
Total Revenue	2,723,180	2,645,143	(78,037)	3,262,810	3,161,618		(101,192)		3,301,215	
Salaries & Benefits	2,073,220	1,972,420	100,800	2,183,300	2,130,730		52,570		2,504,080	
Services & Supplies	648,550	553,252	95,298	603,200	529,456		73,744		687,050	
Capital Improvement	847,100	80,480	766,620	1,182,000	958,555		223,445		565,000	
Other				276,030	73,835		202,195		127,110	
Total Expenses	3,568,870	2,606,152	962,718	4,244,530	3,692,576		551,954		3,883,240	
Year End Fund Balance	533,863	1,418,544	884,681	360,985	811,747		450,762		229,722	
Year End Fund Balance > or < Previous Yr		38,991		(981,720)	(530,958)				(582,025)	
332A - General Reserve	545,014	545,014		545,014	545,014		-		545,014	
374A - OLLAD - GENERAL FUND										
<i>Beginning Year Fund Balance</i>										
Revenues	512,518	512,518		619,009	619,009				296,156	
Expenses - Services & Supplies	573,301	573,254	573,254	573,795	576,302		2,507		573,795	
Other Charges - Bond Redemption/Interest	565,600	477,285	(88,315)	623,600	508,010		115,590		626,540	
Capital Improvement	1,300	60	(1,240)	1,300	1,300		-		1,300	
	328,000	11,669	(316,331)	569,000	389,845		179,155		219,000	
Total Expenses	894,900	489,014	405,886	1,193,900	899,155		294,745		846,840	
Year End Fund Balance	190,919	596,758	405,839	(1,096)	296,156		(292,238)		23,111	
374A - OLLAD - General Reserve	311,713	311,713		311,713	311,713				311,713	
374B - Kenneth Grove - GENERAL FUND										
<i>Beginning Year Fund Balance</i>										
Revenues	16,724	20,163	20,163	22,776	22,776				23,734	
Expenses - Services & Supplies & Capital Imp.	5,582	5,582	5,582	5,628	5,628		-		5,628	
Year End Fund Balance	5,582	3,584	(1,998)	5,730	4,670		1,060		22,250	
	16,724	22,161	22,161	22,674	23,734		(1,060)		7,112	
374B - Kenneth Grove - General Reserve	5,932	5,932		5,932	5,932				5,932	
88C - In Lieu Park Dedication Fund Balance	163,928	173,243		59,142	64,481				64,481	
332I - Park Dev. Fee Fund Balance	408,860	467,027		211,000	654,434				312,434	



RESOLUTION NO: 24-05-722

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ORANGEVALE RECREATION AND PARK DISTRICT, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, ADOPTING THE GENERAL FUND PRELIMINARY 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 preliminary budget for the fiscal year 2023/2024, be and is hereby adopted in accordance with the following:

(1)	Salaries & Employee Benefits	<u>\$ 2,504,080</u>
(2)	Services & Supplies	<u>687,050</u>
(3)	Other charges	<u>74,110</u>
(4)	Fixed Assets	<u>565,000</u>
	(a) Land	<u>0</u>
	(b) Structures & Improvements	<u>540,000</u>
	(c) Equipment	<u>25,000</u>
(5)	Expenditure transfers	<u>3,000</u>
(6)	Contingencies	<u> </u>
(7)	Provision for reserve increases	<u>50,000</u>
	TOTAL BUDGET REQUIREMENTS	<u>\$ 3,883,240</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 preliminary 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 16th day of May 2024 by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

APPROVED: _____
Chair, Board of Directors

6826 Hazel Avenue
Orangevale, CA 95662
916-988-4373
OVparks.com



ATTEST: _____
Clerk of the Board

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

6826 Hazel Avenue
Orangevale, CA 95662
916-988-4373
OVparks.com

ORANGEVALE RECREATION & PARK DISTRICT

FISCAL YEAR 2024-2025 PRELIMINARY BUDGET

SACRAMENTO COUNTY FY 2024-2025 BUDGET INPUT DOCUMENTS

PRELIMINARY BUDGET DOCUMENTS

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

APPROPRIATIONS BY OBJECT OF EXPENDITURE			
OBJECT 10 - SALARIES AND EMPLOYEE BENEFITS	\$ 2,504,080	ESTIMATED REVENUE	(3,301,215)
OBJECT 20 - SERVICES AND SUPPLIES	\$ 687,050	RESERVES TO BE DECREASED	
OBJECT 30 - OTHER FINANCING USES		GENERAL RESERVES DECREASE	
LOAN AND LEASE REPAYMENTS			
INTEREST AND PRINCIPAL	\$ 72,810	ENCUMBRANCE DECREASE	
ASSESSMENTS		OTHER RESERVE DECREASE	
JUDGEMENTS/DA	1,300		
TOTAL OBJECT 30 - OTHER FINANCING USES	\$ 74,110	TOTAL RESERVES TO BE DECREASED	-
OBJECT 40 - FIXED ASSETS		FUND BALANCE AVAILABLE DECREASE	(582,025)
OBJECT 41 - LAND ACQUISITION	\$ -	ESTIMATED LONG-TERM LOAN PROCEEDS	
OBJECT 42 - STRUCTURES AND IMPROVEMENTS	540,000	TOTAL AVAILABLE FINANCING	\$ (3,883,240)
OBJECT 43 - EQUIPMENT	25,000		
TOTAL OBJECT 40 - FIXED ASSETS	\$ 565,000		
OBJECT 50 - FUNDS TRANSFERS OUT	\$ 3,000	FUND EQUITY SCHEDULE	
OBJECT 59 - FUNDS TRANSFERS IN	\$ -	RESERVES	
OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT		GENERAL	545,014
OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIES		ENCUMBRANCE	-
OBJECT 80 - OTHER COMMODITIES		OTHER	-
PROVISIONS FOR RESERVE INCREASES		FUND BALANCE AVAILABLE	811,747
GENERAL RESERVES		TOTALS	1,356,761
OTHER RESERVES			
TOTAL BUDGETARY REQUIREMENT	\$ 3,883,240	APPROPRIATIONS LIMIT	\$ 582,025
TOTAL DIFFERENCE:	-	APPROPRIATIONS SUBJECT TO LIMIT OVER/UNDER LIMIT	\$ 774,736

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

	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Budget	FY 23-24 Est-Actuals	FY 24-25 Prelim Budget	FY 24-25 Final Budget
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332A ORANGEVALE RECREATION & PARK DISTRICT

Commitment Item	Description	FY 21-22 Actuals	FY 22-23 Actuals	FY 23-24 Budget	FY 23-24 Est-Actuals	FY 24-25 Prelim Budget	FY 24-25 Final Budget	Changes
10111000	SALARIES & WAGES - REGULAR EMPLOYEES	822,477	904,324	1,012,000	995,000	1,068,600	0	56,600
10112100	SALARIES & WAGES - EXTRA HELP	317,200	371,461	405,000	405,000	538,000	0	133,000
10112400	BOARD MEMBERS STIPEND	7,500	7,400	12,000	10,000	12,000	0	0
10121000	RETIREMENT - EMPLOYER COST	258,412	292,680	324,000	296,326	327,200	0	3,200
10122000	OASDHI - EMPLOYER COST	87,106	97,471	107,500	99,682	107,500	0	0
10123000	GROUP INS - EMPLOYER COST	243,455	235,656	265,500	249,692	341,510	0	76,010
10124000	WORKERS COMP INS - EMPLOYER COST	40,919	55,883	49,300	67,220	91,100	0	41,800
10125000	SUI INS - EMPLOYER COST	9,377	7,545	8,000	7,810	18,170	0	10,170
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	2,130,730	2,504,080	0	320,780

20200500	ADVERTISING/LEGAL NOTICES	0	1,839	2,200	200	2,200	0	0
20202100	BOOKS/PERIODICALS/SUBSCRIPTIONS	1,829	2,917	3,000	2,200	2,800	0	(200)
20202900	BUSINESS/CONFERENCE EXPENSE	2,530	2,284	3,500	2,000	4,000	0	500
20203500	EDUCATION & TRAINING SERVICES	0	1,010	3,000	2,500	3,000	0	0
20203600	EDUCATION & TRAINING SUPPLIES	0	0	500	180	500	0	0
20203700	TUITION REIMBURSEMENT	0	0	500	0	100	0	(400)
20203800	EMPLOYEE RECOGNITION	1,729	2,447	2,300	2,750	2,900	0	600
20203802	RECOGNITION ITEMS	68	0	500	0	0	0	(500)
20203803	RECOGNITION EVENTS	104	10	500	0	0	0	(500)

**EXPENDITURE DETAIL SCHEDULE - FY 2024-25 PRELIM 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 Est-Actuals	FY 24-25 Prelim Budget	Changes	FY 24-25 Final Budget
20203900	EMPLOYEE TRANSPORTATION	2,392	2,573	2,800	2,600	3,100	300	0
20205100	LIABILITY INSURANCE	98,008	121,571	136,100	116,214	130,500	(5,600)	0
20205500	RENTAL INSURANCE	624	0	0	0	0	0	0
20206100	MEMBERSHIP DUES	13,033	14,588	14,600	15,500	16,000	1,400	0
20207600	OFFICE SUPPLIES	6,025	5,081	6,200	6,200	6,400	200	0
20207602	SIGNS	0	0	500	200	500	0	0
20207603	KEYS	0	0	300	0	100	(200)	0
20208100	POSTAL SERVICES	4,248	10,642	7,500	7,500	10,000	2,500	0
20208102	STAMPS	992	434	1,600	1,700	1,750	150	0
20208500	PRINTING SERVICES	7,399	24,240	26,000	18,000	27,000	1,000	0
20210300	AGRICULTURAL/HORTICULTURAL SERVICE	0	0	500	0	100	(400)	0
20210400	AGRICULTURAL/HORTICULTURAL SUPPLIES	0	0	500	0	100	(400)	0
20211200	BUILDING MAINTENANCE SUPPLIES	0	0	500	0	100	(400)	0
20212200	CHEMICALS	0	0	500	0	100	(400)	0
20213100	ELECTRICAL MAINTENANCE SERVICE	0	0	400	0	100	(300)	0
20213200	ELECTRICAL MAINTENANCE SUPPLIES	0	0	500	0	100	(400)	0
20214100	LAND IMPROVEMENT MAINTENANCE SERVICE	(3,125)	0	500	0	100	(400)	0
20214200	LAND IMPROVEMENT MAINTENANCE SUPPLIES	0	0	500	0	100	(400)	0
20215100	MECHANICAL SYSTEM MAINTENANCE SERVICE	0	0	500	0	100	(400)	0
20215200	MECHANICAL SYSTEM MAINTENANCE SUPPLY	0	0	500	0	100	(400)	0
20216200	PAINTING SUPPLIES	0	0	500	0	100	(400)	0
20216700	PLUMBING MAINTENANCE SERVICE	0	0	400	0	100	(300)	0
20216800	PLUMBING MAINTENANCE SUPPLIES	0	0	500	0	100	(400)	0
20218100	CONSTRUCTION SERVICES	0	0	500	0	100	(400)	0

**EXPENDITURE DETAIL SCHEDULE - FY 2024-25 PRELIM 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 Est-Actuals	FY 24-25 Prelim Budget	FY 24-25 Final Budget	Changes
20218200	CONSTRUCTION SUPPLIES	0	0	500	0	100	0	(400)
20218500	PERMIT CHARGES	0	0	1,500	0	100	0	(1,400)
20219100	ELECTRICITY	0	0	500	0	100	0	(400)
20219200	NATURAL GAS / LPG / FUEL OIL	0	0	500	0	100	0	(400)
20219300	REFUSE COLLECTION/DISPOSAL SERVICE	0	0	500	0	100	0	(400)
20219500	SEWAGE DISPOSAL SERVICE	0	0	500	0	100	0	(400)
20219700	TELEPHONE SERVICE	12,156	15,488	15,500	17,800	15,500	0	0
20219800	WATER	0	0	1,000	100	1,000	0	0
20219900	TELEPHONE SYSTEM MAINTENANCE	0	0	500	0	500	0	0
20220500	AUTOMOTIVE MAINTENANCE SERVICE	0	0	500	0	100	0	(400)
20220600	AUTOMOTIVE MAINTENANCE SUPPLIES	0	0	500	0	100	0	(400)
20221200	CONSTRUCTION EQUIP MAINT SUPPLIES	0	0	500	0	100	0	(400)
20222600	EXPENDABLE TOOLS	0	0	500	0	100	0	(400)
20223600	FUEL & LUBRICANTS	0	0	500	0	100	0	(400)
20226100	OFFICE EQUIPMENT MAINTENANCE SERVICE	0	0	500	0	100	0	(400)
20226200	OFFICE EQUIPMENT MAINTENANCE SUPPLIES	2,182	1,803	3,000	2,200	2,600	0	(400)
20227500	RENTS/LEASES EQUIPMENT	0	0	500	0	100	0	(400)
20228100	SHOP EQUIPMENT MAINTENANCE SERVICE	0	0	500	0	100	0	(400)
20228200	SHOP EQUIPMENT MAINTENANCE SUPPLIES	0	0	500	0	100	0	(400)
20229100	OTHER EQUIPMENT MAINTENANCE SERVICE	0	0	500	0	100	0	(400)
20229200	OTHER EQUIPMENT MAINTENANCE SUPPLIES	0	0	500	0	100	0	(400)

**EXPENDITURE DETAIL SCHEDULE - FY 2024-25 PRELIM 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 Est-Actuals	FY 24-25 Prelim Budget	Changes	FY 24-25 Final Budget
20231400	CLOTHING/PERSONAL SUPPLIES	927	0	2,000	1,200	1,600	(400)	0
20232100	CUSTODIAL SERVICES	0	0	1,000	0	100	(900)	0
20232200	CUSTODIAL SUPPLIES	(411)	0	500	0	500	0	0
20244300	MEDICAL SERVICE	0	652	400	100	400	0	0
20244400	MEDICAL SUPPLIES	0	0	0	0	5,400	5,400	0
20250500	ACCOUNTING SERVICES	5,376	5,979	7,000	6,282	7,000	0	0
20250700	ASSESSMENT/COLLECTION SERVICES	18,849	17,138	19,500	19,000	19,500	0	0
20251900	ARCHITECTURAL SERVICES	0	0	0	0	0	0	0
20252500	ENGINEERING SERVICES	0	16,206	6,000	6,000	6,000	0	0
20253100	LEGAL SERVICES	0	594	15,000	1,000	15,000	0	0
20256200	TRANSCRIBING SERVICES	0	0	0	0	0	0	0
20257100	SECURITY SERVICES	2,807	2,691	4,000	3,000	4,000	0	0
20259100	OTHER PROFESSIONAL SERVICES	5,417	11,183	22,400	30,000	41,000	18,600	0
20259101	COMPUTER CONSULTANTS	5,730	14,131	14,500	14,000	14,500	0	0
20281201	PC HARDWARE	2,678	1,760	6,000	4,000	6,000	0	0
20281202	PC SOFTWARE	2,846	4,974	6,000	5,980	6,000	0	0
20281203	PC SUPPLIES	200	0	2,000	300	2,000	0	0
20281900	REGISTRATION SERVICES (ELECTIONS)	0	29,107	0	0	90,000	90,000	0
20285100	RECREATIONAL SERVICES	175,343	204,724	204,500	195,000	188,500	(16,000)	0
20285200	RECREATIONAL SUPPLIES	35,085	31,835	37,000	38,000	39,000	2,000	0
20289800	OTHER OPERATING EXPENSE - SUPPLIES	27	2,005	2,000	4,800	2,500	500	0
20289900	OTHER OPERATING EXPENSE - SERVICES	0	0	2,000	0	1,000	(1,000)	0
20291100	SYSTEM DEVELOPMENT SERVICE	2,963	3,271	3,300	2,800	3,300	0	0
20296200	GS PARKING CHARGES	195	75	200	150	200	0	0

**EXPENDITURE DETAIL SCHEDULE - FY 2024-25 PRELIM 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	
		Actuals	Actuals	Final Budget	Est-Actuals	Prelim Budget	Final Budget	
							Changes	
	Object 20	408,226	553,252	603,200	529,456	687,050	83,850	0
30321000	INTEREST EXPENSE	33,864	29,006	27,730	27,723	26,410	(1,320)	0
30322000	BOND/LOAN REDEMPTION	116,378	43,541	44,200	42,612	46,400	2,200	0
30345000	TAX/LIC/ASSESSMENTS	1,135	1,212	1,600	1,000	1,300	(300)	0
	Object 30	151,377	73,759	73,530	71,335	74,110	580	0
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	929,155	540,000	(612,000)	0
	Object 42	0	69,521	1,152,000	929,155	540,000	(612,000)	0
43430300	VEHICLES/EQUIPMENT - OTHER	0	10,959	30,000	29,400	25,000	(5,000)	0
	Object 43	0	10,959	30,000	29,400	25,000	(5,000)	0
50557100	FINGERPRINTING SERVICE	1,152	2,080	2,500	2,500	3,000	500	0
	Object 59	1,152	2,080	2,500	2,500	3,000	500	0

**EXPENDITURE DETAIL SCHEDULE - FY 2024-25 PRELIM 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 Est-Actuals	FY 24-25 Prelim Budget	Changes	FY 24-25 Final Budget
79790100	CONTINGENCY APPROPRIATIONS	0	0	200,000	0	50,000	(150,000)	0
	GENERAL RESERVES	0	0	0	0	0		0
	Object 79	0	0	200,000	0	50,000	(150,000)	0
	FUND CENTER 9339332	2,348,551	2,681,991	4,244,530	3,692,576	3,883,240	(361,290)	0
	FUND TOTAL 332 A	2,348,551	2,681,991	4,244,530	3,692,576	3,883,240	(361,290)	0

REVENUE DETAIL SCHEDULE - FY 2024-2025 PRELIM 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	Est. 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)	(1,712,608)	(1,763,986)	(71,186)	
91910200	PROP TAX CUR UNSEC	(52,553)	(54,741)	(55,800)	(59,921)	(61,119)	(5,319)	
91910300	PROP TAX CUR SUP	(55,745)	(62,242)	(44,000)	(44,000)	(44,000)	0	
91910400	PROPERTY TAX SECURED DELINQ.	(10,832)	(9,745)	(10,900)	(13,383)	(11,500)	(600)	
91910500	PROPERTY TAX SUPPLE DELINQ.	(1,940)	(3,724)	(2,500)	(4,444)	(3,000)	(500)	
91910600	PROPERTY TAX UNITARY	(14,483)	(16,629)	(14,800)	(14,282)	(14,800)	0	
91912000	PROP TAX REDEMPT	(140)	(175)	(140)	(146)	(140)	0	
91913000	PROP TAX PR UNSEC	(1,105)	(582)	(900)	(385)	(900)	0	
91914000	PROP TAX PENALTIES	(663)	(438)	(500)	0	(500)	0	
91919900	TAXES - OTHER	0	(19)		0	0	0	
Object 91		\$ (1,657,147)	\$ (1,760,494)	\$ (1,822,340)	\$ (1,849,168)	\$ (1,899,945)	\$ (77,605)	\$ -
94941000	INTEREST INCOME	(9,488)	(55,518)	(14,500)	(14,307)	(14,500)	0	
94942900	BUILDING RENTAL OTHER	(138,073)	(129,969)	(130,000)	(135,000)	(140,000)	(10,000)	

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

Commitment Item	Description	FY 21-22	FY 22-23	FY 23-24	FY 23-24	Est- FY 24-25	Changes	FY 24-25 Final
		Actuals	Actuals	Final Budget	Actuals	Budget		Budget
94943900	GROUND LEASES (CELL TOWERS)	(47,305)	(47,498)	(47,000)	(47,000)	(47,000)	0	
94944800	REC. CONCESSION (FINAL 9)	(23,966)	(22,030)	(21,000)	(21,000)	(22,000)	(1,000)	
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)	(217,307)	(223,500)	(11,000)	0
95952200	HOMEOWNER PROP TAX RELIEF	(12,856)	(12,464)	(13,000)	(12,000)	(13,000)	0	
95952900	IN LIEU TRANSFER	(40,012)	(5,302)	(424,000)	(114,660)	(352,000)	72,000	
95956900	STATE AID	0	0	0	0	(198,000)	(198,000)	
95959504	STATE COVID RELIEF FOR IND. DIST.	(250,009)	0	0	(167,000)	0	0	0
	Object 95	(302,877)	(17,766)	(437,000)	(293,660)	(563,000)	(126,000)	0
96963313	MISCELLANEOUS OTHER FEES	(3,056)	(1,540)	(1,000)	(807)	(1,000)	0	
96964600	RECREATION SERVICE CHGS	(580,337)	(605,366)	(585,000)	(595,000)	(610,000)	(25,000)	
96969700	SECURITY SERVICES	(352)	(47)	(1,000)	(250)	(100)	900	
	Object 96	(583,745)	(606,953)	(587,000)	(596,057)	(611,100)	(24,100)	0

REVENUE DETAIL SCHEDULE - FY 2024-2025 PRELIM 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 23-24	Est. FY 24-25	FY 24-25	FY 24-25
		Actuals	Actuals	Final Budget	Actuals	Budget	Budget	Changes	Final Budget
97973000	DONATIONS/CONTRIBUTIONS	(2,951)	(2,425)	(2,300)	(3,550)	(2,000)		300	
97974000	INSURANCE PROCEEDS	(532)	(141)	(270)	0	(270)		0	
97979000	MISCELLANEOUS OTHER REVENUES	(453)	(2,349)	(201,400)	(201,876)	(1,400)		200,000	
97979900	PRIOR YEAR	0	0	0	0	0		0	0
	Object 97	(3,936)	(4,915)	(203,970)	(205,426)	(3,670)		200,300	0
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)	(3,161,618)	(3,301,215)		(38,405)	0
	FUND TOTAL 332A	(2,766,537)	(2,645,143)	(3,262,810)	(3,161,618)	(3,301,215)		(38,405)	0

LONG-TERM LOAN SCHEDULE

FISCAL YEAR 2024-2025

<u>1 DESCRIPTION</u>	<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.

<u>2 DESCRIPTION</u>	<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%

EXHIBIT A

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

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 Est.	582,025
<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 Est.</i>	229,722
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 Est	-322,853
Debt Service & OLLAD Maintenance @ 7/1/24 Est	673,411

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 Est.</i>	1,060
<i>Assigned: Kenneth Grove Maintenance@ 7/1/24 Est.</i>	29,768

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.	5,339
Reduction 2023/24 as per Resolutions Est.	120,000
Restricted @ 7/1/24 Est.	64,481

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 Est.	91,323

Reduction 2023/24 Est.	0
Restricted @ 7/1/24 Est.	654,434

STAFF REPORT



DATE: 5/16/24

TO: Board of Directors

FROM: Becky Herz, District Administrator

SUBJECT: APPROVAL OF RESOLUTION 24-05-723, RESOLUTION ADOPTING THE ORANGEVALE LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT PRELIMINARY BUDGET FOR FISCAL YEAR 2024/25.

RECOMMENDATION

Review the Draft Orangevale Landscape and Lighting Assessment District Preliminary Budget for FY 2024/25. Approve Resolution 24-05-723, Resolution adopting the Preliminary Budget.

BACKGROUND

The Draft Orangevale Landscape and Lighting Assessment District Preliminary Budget for FY 2024/25 has been reviewed and supported by the District's Admin & Finance Committee.

Starting Fund Balance:

- Anticipating FY 23/24 to end under in Expenses: \$294,745
- Anticipating FY 23/24 to end over in Revenue: \$2,507
- Preliminary Budget for 2024/25 is starting with an Estimated Fund Balance: \$296,156
 - Estimate includes budgeted Fund Balance for FY 23/24: -\$1,096

Highlight of expenses incorporated in the Budget:

- Additional Services and Supplies
 - Increase in Chemicals, Electricity, Water, and Fuel
 - Decrease in Land Services
- Capital Projects
 - HVAC Replacements at Community Center and Building 2: \$155,000
 - Small Playground update at CCP: \$55,000
 - Turbine Blower: \$9,000

No notable revenue changes

No adjustments to the \$311,713 of Reserves

RECOMMENDED MOTION

I move we approve Resolution 24-05-723, Resolution Orangevale Landscape and Lighting Assessment District Preliminary Budget for FY 2024/25.

ATTACHMENT

Resolution 24-05-723

Draft Orangevale Landscape and Lighting Assessment District Preliminary Budget for FY 2024/25



RESOLUTION NO: 24-05-723

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ORANGEVALE RECREATION AND PARK DISTRICT ADOPTING THE ORANGEVALE LANDSCAPING & LIGHTING ASSESSMENT DISTRICT PRELIMINARY 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 preliminary budget for the fiscal year 2024/2025, be and is hereby adopted in accordance with the following:

(1)	Salaries & Employee Benefits	\$ _____
(2)	Services & Supplies	_____ 626,540
(3)	Other charges	_____ 1,300
(4)	Fixed Assets	_____ 219,000
	(a) Land	_____
	(b) Structures & Improvements	_____ 210,000
	(c) Equipment	_____ 9,000
(5)	Expenditure transfers	_____
(6)	Contingencies	_____
(7)	Provision for reserve increases	_____
	TOTAL BUDGET REQUIREMENTS	\$ 846,840

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 preliminary 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 16th day of May 2024 by the following vote:

AYES:
 NOES:
 ABSTAIN:
 ABSENT:

APPROVED: _____
 Chair, Board of Directors

ATTEST: _____
 Clerk of the Board

6826 Hazel Avenue
 Orangevale, CA 95662
 916-988-4373
 OVparks.com

FISCAL YEAR 2024-2025 PRELIM 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	\$ (573,543)
OBJECT 20 - SERVICES AND SUPPLIES	\$ 626,540	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>	0	OTHER RESERVES DECREASE	-
<u>TAXES/LICENSES/ASSESSMENTS</u>		TOTAL RESERVES TO BE DECREASED	-
<u>JUDGEMENTS/DAMAGES</u>	1,300	FUND BALANCE AVAILABLE DECREASE	(273,297)
TOTAL OBJECT 30 - OTHER FINANCING USES	\$ 1,300	ESTIMATED LONG-TERM LOAN PROCEEDS	-
OBJECT 40 - FIXED ASSETS		TOTAL AVAILABLE FINANCING	\$ (846,840)
OBJECT 41 - LAND ACQUISITION	-		
OBJECT 42 - STRUCTURES AND IMPROVEMENTS	210,000		
OBJECT 43 - EQUIPMENT	9,000		
TOTAL OBJECT 40 - FIXED ASSETS	\$ 219,000		
OBJECT 50 - FUNDS TRANSFERS OUT	-	FUND EQUITY SCHEDULE	
OBJECT 59 - FUNDS TRANSFERS IN	-	RESERVES	Est. 7/01/23
OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT	-	GENERAL	311,713
OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIES	0	ENCUMBRANCE	-
OBJECT 80 - OTHER COMMODITIES	-	OTHER	-
PROVISIONS FOR RESERVE INCREASES		FUND BALANCE	
<u>GENERAL RESERVES</u>		AVAILABLE	\$ 296,156
<u>OTHER RESERVES</u>		TOTALS	\$ 607,869
TOTAL BUDGETARY REQUIREMENT	\$ 846,840	APPROPRIATIONS LIMIT	
TOTAL DIFFERENCE:	-	APPROPRIATIONS SUBJECT TO LIMIT	
		OVER/UNDER LIMIT	\$ 273,297
			\$ 334,572

EXPENDITURE DETAIL SCHEDULE - FY 2024-2025 PRELIM 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 Est-Actuals	FY 24-25 Prelim Budget	Changes	FY 24-25 Final Budget
374A OLLAD								
20203500	EDUCATION/TRAINING SERVICE	1,104	1,360	3,000	1,000	3,000	0	
20206100	MEMBERSHIP DUES	0	0	500	0	200	(300)	
20207600	OFFICE SUPPLIES	13	309	500	0	300	(200)	
20207602	SIGNS	0	1,171	1,000	800	1,000	0	
20207603	KEYS	35	170	800	750	800	0	
20210300	AGRICULTURAL/HORTICULTURAL SERVICE	12,433	5,025	12,500	7,500	12,500	0	
20210400	AGRICULTURAL/HORTICULTURAL SUPPLIES	3,311	9,181	12,000	8,500	12,000	0	
20211200	BUILDING MAINTENANCE SUPPLIES	5,745	8,956	9,000	6,000	9,000	0	
20212200	CHEMICALS	37,413	34,793	56,000	48,000	62,000	6,000	
20213100	ELECTRICAL MAINTENANCE SERVICE	0	1,335	4,000	1,300	3,000	(1,000)	
20213200	ELECTRICAL MAINTENANCE SUPPLIES	708	515	1,500	1,500	1,500	0	
20214100	LAND IMPROVEMENT MAINTENANCE SERVICE	32,994	37,266	47,000	14,000	38,000	(9,000)	
20214200	LAND IMPROVEMENT MAINTENANCE SUPPLIES	31,680	24,320	34,000	30,000	32,000	(2,000)	
20215100	MECHANICAL SYSTEM MAINTENANCE SERVICE	5,410	4,710	9,000	3,500	8,000	(1,000)	
20215200	MECHANICAL SYSTEM MAINTENANCE SUPPLY	2,206	1,939	3,000	2,500	3,000	0	
20216200	PAINTING SUPPLIES	1,463	449	1,500	1,300	1,500	0	
20216700	PLUMBING MAINTENANCE SERVICE	155	465	1,000	600	1,000	0	
20216800	PLUMBING MAINTENANCE SUPPLIES	1,783	372	2,300	2,000	2,300	0	
20218100	IRRIGATION SERVICES	0	0	2,000	0	2,000	0	
20218200	IRRIGATION SUPPLIES	12,443	9,353	16,000	14,000	15,000	(1,000)	
20218500	PERMIT CHARGES	3,104	3,075	4,000	4,000	4,200	200	
20219100	ELECTRICITY	71,848	71,463	73,000	70,000	78,000	5,000	

EXPENDITURE DETAIL SCHEDULE - FY 2024-2025 PRELIM 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 Est-Actuals	FY 24-25 Prelim Budget	Changes	FY 24-25 Final Budget
374A OLLAD								
20219200	NATURAL GAS / LPG / FUEL OIL	23,432	32,997	40,000	34,000	40,000	0	
20219300	REFUSE COLLECTION/DISPOSAL SERVICE	18,455	22,611	23,000	22,000	23,000	0	
20219500	SEWAGE DISPOSAL SERVICE	14,040	13,972	14,200	15,000	15,000	800	
20219700	TELEPHONE SERVICE	0	0	1,000	0	100	(900)	
20219800	WATER	52,883	63,532	66,000	71,000	80,940	14,940	
20219900	TELEPHONE SYSTEM MAINTENANCE	1,332	1,332	1,500	1,500	1,500	0	
20220500	AUTOMOTIVE MAINTENANCE SERVICE	3,445	3,611	4,000	2,200	3,500	(500)	
20220600	AUTOMOTIVE MAINTENANCE SUPPLIES	3,928	4,574	5,300	5,300	5,600	300	
20221200	CONSTRUCTION EQUIP MAINT SUPPLIES	22	18	500	200	500	0	
20222600	EXPENDABLE TOOLS	1,126	22	2,500	1,600	2,000	(500)	
20223600	FUEL & LUBRICANTS	18,162	25,848	24,000	24,000	26,400	2,400	
20227500	RENTS/LEASES EQUIPMENT	587	729	3,500	1,500	2,200	(1,300)	
20228100	SHOP EQUIPMENT MAINTENANCE SERVICES	579	581	1,500	1,700	1,700	200	
20228200	SHOP EQUIPMENT MAINTENANCE SUPPLIES	5,067	8,388	7,500	8,500	8,500	1,000	
20229100	OTHER EQUIPMENT MAINTENANCE SERVICE	2,022	859	1,500	1,000	1,500	0	
20229200	OTHER EQUIPMENT MAINTENANCE SUPPLIES	1,987	1,444	2,500	2,200	2,500	0	
20231400	CLOTHING/PERSONAL SUPPLIES	4,452	3,410	3,500	3,500	3,700	200	
20232200	CUSTODIAL SUPPLIES	14,827	14,072	18,000	18,000	19,000	1,000	
20250500	ACCOUNTING SERVICES	2,955	3,287	3,400	3,460	3,500	100	
20252500	ENGINEERING SERVICES	15,077	13,320	15,100	15,100	15,100	0	
20253100	LEGAL SERVICES	1,269	2,727	10,000	0	5,000	(5,000)	
20257100	SECURITY SERVICES	21,073	20,704	26,000	22,000	26,000	0	

EXPENDITURE DETAIL SCHEDULE - FY 2024-2025 PRELIM 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 Est-Actuals	FY 24-25 Prelim Budget	Changes	FY 24-25 Final Budget
374A OLLAD								
20259100	OTHER PROFESSIONAL SERVICES	20,753	23,020	38,000	23,000	33,000	(5,000)	
20289800	OTHER OPERATING EXPENSE - SUPPLIES	2,395	0	17,500	14,000	16,000	(1,500)	
20296200	GS PARKING CHARGES	0	0	0	0	0	0	
	Object 20	453,716	477,285	623,600	508,010	626,540	2,940	0
30321000	INTEREST EXPENSE	0	0	0	0	0	0	0
30322000	BOND/LOAN REDEMPTION	0	0	0	0	0	0	0
30345000	TAX/LIC/ASSESSMENTS	0	60	1,300	1,300	1,300	0	0
	Object 30	0	60	1,300	1,300	1,300	0	0
42420100	BUILDINGS	0	0	0	0	0	0	0
42420200	STRUCTURES	0	11,669	474,000	389,845	210,000	(264,000)	
	Object 42	0	11,669	474,000	389,845	210,000	(264,000)	0
43430300	EQUIPMENT	0	0	0	0	9,000	9,000	0
	Object 43	0	0	0	0	9,000	9,000	0
79790100	CONTINGENCY APPROPRIATIONS	0	0	95,000	0	0	(95,000)	

EXPENDITURE DETAIL SCHEDULE - FY 2024-2025 PRELIM 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 Est-Actuals	FY 24-25 Prelim Budget	Changes	FY 24-25 Final Budget
374A OLLAD								
	GENERAL RESERVES	0	0	0	0	0	0	0
	Object 79	0	0	95,000	0	0	(95,000)	0
	FUND CENTER 9379374	453,716	489,014	1,193,900	899,155	846,840	(347,060)	0
	FUND TOTAL 374 A	453,716	489,014	1,193,900	899,155	846,840	(347,060)	0

REVENUE DETAIL SCHEDULE - FY 2024-2025 PRELIM 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	Est. FY 24-25 Prelim Budget	Changes	FY 24-25 Final Budget
374A	OLLAD							
94941000	INTEREST INCOME	(4,487)	(26,607)	(4,900)	(7,659)	(4,900)	0	
94942900	BUILDING RENTAL OTHER	0	0	0	0	0	0	
	Object 94	(4,487)	(26,607)	(4,900)	(7,659)	(4,900)	0	0
96960300	SPECIAL ASSESSMENT	(561,656)	(564,898)	(568,895)	(568,643)	(568,643)	252	
96964600	RECREATION SVC C	0	0	0	0	0	0	
	Object 96	(561,656)	(564,898)	(568,895)	(568,643)	(568,643)	252	0
	FUND CENTER 9379374	(566,143)	(591,505)	(573,795)	(576,302)	(573,543)	252	0
	FUND TOTAL 374 A	(566,143)	(591,505)	(573,795)	(576,302)	(573,543)	252	0

STAFF REPORT



DATE: 5/16/24

TO: Board of Directors

FROM: Becky Herz, District Administrator

SUBJECT: APPROVAL OF RESOLUTION 24-05-724, RESOLUTION ADOPTING THE KENNETH GROVE LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT FOR FISCAL YEAR 2024/25.

RECOMMENDATION

Review the Draft Kenneth Grove Landscape and Lighting Assessment District Preliminary Budget for FY 2024/25. Approve Resolution 24-05-724, Resolution adopting the Preliminary Budget.

BACKGROUND

The Draft Kenneth Grove Landscape and Lighting Assessment District Preliminary Budget for FY 2024/25 has been reviewed and supported by the District's Admin & Finance Committee.

Starting Fund Balance:

- Anticipating FY 23/24 to end under in Expenses: \$1,060
- Preliminary Budget for 2024/25 is starting Estimated Fund Balance: \$23,734
 - Estimate includes unused budgeted Fund Balance for FY 23/24: \$22,674

Highlight of expenses incorporated in the Budget:

- Capital Projects
 - Landscape Sculpture(s): \$16,000

No notable revenue changes

No adjustments to the \$5,932 of Reserves

RECOMMENDED MOTION

I move we approve Resolution 24-05-724, Resolution Kenneth Grove Landscape and Lighting Assessment District Preliminary Budget for FY 2024/25.

ATTACHMENT

Resolution 24-05-724

Draft Kenneth Grove Landscape and Lighting Assessment District Preliminary Budget for FY 2024/25



RESOLUTION NO: 24-05-724

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ORANGEVALE RECREATION AND PARK DISTRICT ADOPTING THE KENNETH GROVE LANDSCAPING & LIGHTING ASSESSMENT DISTRICT PRELIMINARY 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 preliminary budget for the fiscal year 2024/2025, be and is hereby adopted in accordance with the following:

(1)	Salaries & Employee Benefits	\$ _____
(2)	Services & Supplies	_____ 6,250
(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	\$ _____ 22,250

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 preliminary 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 16th day of May 2024 by the following vote:

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

APPROVED: _____
Chair, Board of Directors

ATTEST: _____
Clerk of the Board

6826 Hazel Avenue
Orangevale, CA 95662
916-988-4373
OVparks.com

FISCAL YEAR 2024-2025 PRELIM 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	\$ 6,250.00	RESERVES TO BE DECREASED	
OBJECT 30 - OTHER FINANCING USES		GENERAL RESERVES DECREASE	-
LOAN AND LEASE REPAYMENTS		ENCUMBRANCE DECREASE	
INTEREST AND PRINCIPAL	\$ -	OTHER RESERVES DECREASE	
TAXES/LICENSES/ASSESSMENTS		TOTAL RESERVES TO BE DECREASED	-
JUDGMENTS/DAMAGES		FUND BALANCE AVAILABLE DECREASE	(16,622)
TOTAL OBJECT 30 - OTHER FINANCING USES	\$ -	ESTIMATED LONG-TERM LOAN PROCEEDS	-
OBJECT 40 - FIXED ASSETS		TOTAL AVAILABLE FINANCING	\$ (22,250)
OBJECT 41 - LAND ACQUISITION			
OBJECT 42 - STRUCTURES AND IMPROVEMENTS	16,000		
OBJECT 43 - EQUIPMENT			
TOTAL OBJECT 40 - FIXED ASSETS	\$ 16,000		
OBJECT 50 - FUNDS TRANSFERS OUT		FUND EQUITY SCHEDULE	
OBJECT 59 - FUNDS TRANSFERS IN		RESERVES	BALANCE AS OF 7/01/20
OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT		GENERAL	5,932
OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIES		ENCUMBRANCE	-
OBJECT 80 - OTHER COMMODITIES		OTHER	-
PROVISIONS FOR RESERVE INCREASES		FUND BALANCE AVAILABLE	\$ 23,734
GENERAL RESERVES		TOTALS	\$ 29,666
OTHER RESERVES			
TOTAL BUDGETARY REQUIREMENT	\$ 22,250	APPROPRIATIONS LIMIT	
TOTAL DIFFERENCE:		APPROPRIATIONS SUBJECT TO LIMIT OVER/UNDER LIMIT	
			\$ 13,044

EXPENDITURE DETAIL SCHEDULE - FY 2024-25 PRELIM BUDGET

**ORANGEVALE RECREATION & PARK DISTRICT
FUND 374B - KENNETH GROVE ASSESSMENT**

Commitment Item	Description	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	
		Actuals	Actuals	Est-Actuals	Prelim Budget	Final Budget	
20200500	ADVERTISING/LEGAL NOTICES	0	0	400	0	0	
20207600	OFFICE SUPPLIES	0	0	100	50	50	
20207602	SIGNS	0	0	50	0	0	
20210300	AGRICULTURAL/HORTICULTURAL SERVICE	0	0	500	1200	(500)	
20210400	AGRICULTURAL/HORTICULTURAL SUPPLIES	0	0	80	0	(520)	
20216200	PAINTING SUPPLIES	0	0	0	0	0	
20219800	WATER	633	680	750	750	(100)	
20220500	AUTO MAINTENANCE SERVICES		0	0	0	0	
20223600	FUEL & LUBRICANTS	766	1360	1200	1000	200	
20228200	SHOP EQ MAINT SUPP	0	0	0	0	0	
20250500	ACCOUNTING SERVICES	569	634	650	670	(30)	
20250700	ASSESSMENT/COLLECTION SERVICES	0	0	0	0	0	
20252500	ENGINEERING SERVICES	1000	1000	1000	1000	0	
20253100	LEGAL SERVICES	0	0	100	100	0	
20256200	TRANSCRIBING SERVICES	0	0	0	0	0	
20259100	OTHER PROFESSIONAL SERVICES	0	0	400	0	300	
20289900	OTHER OPERATING EXPENSE - SERVICES	0	0	400	0	80	
20291500	COMPASS COSTS	0	0	100	0	0	
20296200	GS PARKING CHARGES	0	0	0	0	0	
Object 20		2,968	3,674	5,730	4,670	6,250	(520)
42420200	STRUCTURES	0	0	0	0	16,000	(16,000)
Object 42		0	0	0	0	16,000	(16,000)
							0

EXPENDITURE DETAIL SCHEDULE - FY 2024-25 PRELIM 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	Est-Actuals	Final Budget	Est-Actuals	Prelim Budget	Changes	Final Budget
79790100	CONTINGENCY APPROPRIATIONS	0	0	0	0	0	0	0	0
	Object 79	0	0	0	0	0	0	0	0
	FUND CENTER 9379375	2,968	3,674	4,670	5,730	4,670	22,250	(16,520)	0
	FUND TOTAL 374 B	2,968	3,674	4,670	5,730	4,670	22,250	(16,520)	0

REVENUE DETAIL SCHEDULE - FY 2024-25 PRELIM 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 Est-Actuals	FY 24-25 Prelim Budget	Changes	FY 24-25 Final Budget
FUND							
KENNETH GROVE							
94941000 INTEREST INCOME	(151)	(885)	(200)		(200)	0	0
Object 94	(151)	(885)	(200)		(200)	0	0
96960300 SPECIAL ASSESSMENT	(5,385)	(5,428)	(5,428)		(5,428)	0	0
Object 96	(5,385)	(5,402)	(5,428)		(5,428)	0	0
FUND CENTER 9379375	(5,536)	(6,287)	(5,628)		(5,628)	0	0
FUND TOTAL 374 B	(5,536)	(6,287)	(5,628)		(5,628)	0	0

STAFF REPORT



DATE: 5/16/24

TO: Board of Directors

FROM: Becky Herz, District Administrator

SUBJECT: APPROVAL TO AUTHERIZE THE DISTRICT ADMINISTRATOR TO SIGN THE FIRST AMENDMENT TO THE ORANGEVALE RECREATION AND PARK DISTRICT BENEFICIARY AGREEMENT FOR AMERICAN RESCURE PLAN ACT OF 2021 WITH THE COUNTY OF SACRAMENTO

RECOMMENDATION

Authorize the District Administrator sign the First Amendment to the Orangevale Recreation and Park District Beneficiary Agreement of American Rescue Plan Act of 2021 with the County of Sacramento.

BACKGROUND

The American Rescue Plan Act of 2021 (ARPA) was signed into law on March 11, 2021. The District entered into a contract with Sacramento County on July 11, 2023 to receive funds on the District's behalf from the Coronavirus State and Local Fiscal Recovery Funds.

The original agreement is here being amended to increase the maximum payment to the District by \$167,000.

RECOMMENDED MOTION

I move we approve to authorize the District Administrator to sign the First Amendment to the Orangevale Recreation and Park District Beneficiary Agreement of American Rescue Plan Act of 2021 with the County of Sacramento

ATTACHMENT

First Amendment to the Orangevale Recreation and Park District Beneficiary Agreement of American Rescue Plan Act of 2021

COUNTY OF SACRAMENTO

FIRST AMENDMENT TO THE ORANGEVALE RECREATION AND PARK DISTRICT BENEFICIARY AGREEMENT FOR AMERICAN RESCUE PLAN ACT OF 2021

THIS FIRST AMENDMENT is made and entered into this ___ day of _____, 2024, by and between the COUNTY OF SACRAMENTO, a political subdivision of the State of California, hereinafter referred to as "County", and Orangevale Recreation and Park District, a Special Park District, hereinafter referred to as "Grantee".

RECITALS

WHEREAS, the American Rescue Plan Act of 2021 (ARPA), signed into law on March 11, 2021, established the Coronavirus State and Local Fiscal Recovery Funds under sections 602 and 603 of the Social Security Act to help states and localities address the economic and health consequences of the pandemic; and

WHEREAS, Sacramento County received approximately \$301.4 million from the Coronavirus State and Local Fiscal Recovery Funds in two installments, with 50% (\$150 million) provided in May 2021 and the balance delivered approximately 12 months later; and

WHEREAS, County and Grantee have previously entered into an agreement on July 11, 2023, to provide for the scope of services identified in Exhibit A attached to the original Agreement; and

WHEREAS, the Board of Supervisors adopted Resolution No. 2024-0424, under which, and on behalf of the County of Sacramento, the Director of Regional Parks, or designee, is authorized to negotiate, execute, administer, amend, and terminate ARPA agreements for the services to be provided by Grantee; and

WHEREAS, County and Grantee now desire to formally amend said Agreement to increase the maximum payment listed in Exhibit C.

NOW, THEREFORE, the Agreement is amended as follows:

I. COMPENSATION

The maximum payment to Grantee is increased from \$200,000 to \$367,000.

II. REAFFIRMATION

In all other respects, the above referenced Agreement, as amended, remains in full force and effect.

III. ENTIRE AGREEMENT

This Agreement, as amended, and any attachments hereto, constitute the entire understanding between the County and Grantee concerning the subject matter contained herein.

IV. EFFECTIVE DATE

This Amendment shall be deemed effective as of the date first written above.

IN WITNESS WHEREOF, the parties hereto have caused this Amendment to be duly executed as of the day and year first written above.

COUNTY OF SACRAMENTO, GRANTEE,

By: _____
Director, Regional Parks

By: _____
District Administrator,
Orangevale Recreation and
Park District

Date:

Date:

CONTRACT AND GRANTEE TAX STATUS
REVIEWED AND APPROVED BY COUNTY COUNSEL

By: _____ Date: _____

**EXHIBIT C-1 to Agreement
between the COUNTY OF SACRAMENTO,
hereinafter referred to as "County," and
ORANGEVALE RECREATION AND PARK DISTRICT,
hereinafter referred to as "Grantee"**

COMPENSATION

1. MAXIMUM PAYMENT TO GRANTEE

The Maximum Total Payment Amount under this Agreement is: \$367,000.

2. The Maximum Total Payment Amount under this Agreement is based on the certifications and representations made by Grantee as to the total negative economic impacts experienced as a result of the pandemic as specified in Exhibit F. The US Treasury and County will require the applicant to repay any grant funds received in excess of Grantee's need or used for purposes other than allowed for under this Agreement.

3. PAYMENTS

The County shall reimburse Grantee for eligible negative economic impacts incurred by Grantee and requested for reimbursement in accordance with the Compensation Limitations provision of this Agreement, County shall address and submit payments to Grantee at address in the Notice provision of this Agreement.