

ORANGEVALE RECREATION & PARK DISTRICT

FISCAL YEAR 2023-2024 FINAL BUDGET

SACRAMENTO COUNTY FY 2023-2024 BUDGET INPUT DOCUMENTS

FINAL BUDGET DOCUMENTS

**FISCAL YEAR 2023-2024 FINAL BUDGET
 ORANGEVALE RECREATION & PARK DISTRICT
 FINANCING REQUIREMENTS SCHEDULE FOR GENERAL FUND 332A**

APPROPRIATIONS BY OBJECT OF EXPENDITURE	MEANS OF FINANCING THE BUDGET REQUIREMENTS	
OBJECT 10 - SALARIES AND EMPLOYEE BENEFITS	\$ 2,183,300	ESTIMATED REVENUE (3,262,810)
OBJECT 20 - SERVICES AND SUPPLIES	\$ 603,200	RESERVES TO BE DECREASED
OBJECT 30 - OTHER FINANCING USES		GENERAL RESERVES DECREASE -
LOAN AND LEASE REPAYMENTS		
INTEREST AND PRINCIPAL	\$ 71,930	ENCUMBRANCE DECREASE -
ASSESSMENTS/JUDGEMENTS/IDA	1,600	OTHER RESERVE DECREASE
TOTAL OBJECT 30 - OTHER FINANCING USES	\$ 73,530	TOTAL RESERVES TO BE DECREASED -
OBJECT 40 - FIXED ASSETS		FUND BALANCE AVAILABLE DECREASE (981,720)
OBJECT 41 - LAND ACQUISITION	\$ -	ESTIMATED LONG-TERM LOAN PROCEEDS \$ (4,244,530)
OBJECT 42 - STRUCTURES AND IMPROVEMENTS	1,152,000	
OBJECT 43 - EQUIPMENT	30,000	
TOTAL OBJECT 40 - FIXED ASSETS	\$ 1,182,000	
OBJECT 50 - FUNDS TRANSFERS OUT	\$ 2,500	BALANCE AS OF 7/01/23 545,014
OBJECT 59 - FUNDS TRANSFERS IN	\$ -	INCREASES -
OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT	-	DECREASES -
OBJECT 78 - APPROPRIATIONS FOR CONTINGENCIES	200,000	ADJUSTED FUND BALANCE 360,985
OBJECT 80 - OTHER COMMODITIES	-	TOTALS \$ 1,887,719 \$ 981,720 \$ 905,989
PROVISIONS FOR RESERVE INCREASES		
GENERAL RESERVES		
OTHER RESERVES		
TOTAL BUDGETARY REQUIREMENT	\$ 4,244,530	APPROPRIATIONS LIMIT
TOTAL DIFFERENCE:	-	APPROPRIATIONS SUBJECT TO LIMIT
		OVER/UNDER LIMIT

**EXPENDITURE DETAIL SCHEDULE - FY 2023-24 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 332A - GENERAL FUND**

Commitment Item	Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Budget	FY 22-23 Actuals	FY 23-24 Prelim Budget	Changes	FY 23-24 Final Budget
332A ORANGEVALE RECREATION & PARK DISTRICT								
10111000	SALARIES & WAGES - REGULAR EMPLOYEES	773,184	822,477	921,250	904,324	1,012,443	(443)	1,012,000
10112100	SALARIES & WAGES - EXTRA HELP	214,801	317,200	424,200	371,461	405,000	0	405,000
10112400	BOARD MEMBERS STIPEND	9,600	7,500	12,000	7,400	12,000	0	12,000
10121000	RETIREMENT - EMPLOYER COST	233,124	258,412	296,100	292,680	323,990	10	324,000
10122000	OASDHI - EMPLOYER COST	75,749	87,106	91,300	97,471	107,500	0	107,500
10123000	GROUP INS - EMPLOYER COST	240,515	243,455	260,720	235,656	253,000	12,500	265,500
10124000	WORKERS COMP INS - EMPLOYER COST	42,492	40,919	49,500	55,883	63,000	(13,700)	49,300
10125000	SUI INS - EMPLOYER COST	8,799	9,377	18,150	7,545	8,000	0	8,000
10127000	DENTAL CARE - RETIREES	0	0	0	0	0	0	0
10128000	HEALTH CARE - RETIREES	0	0	0	0	0	0	0
Object 10		1,598,284	1,786,446	2,073,220	1,972,420	2,184,933	(1,633)	2,183,300

20200500	ADVERTISING/LEGAL NOTICES	2,064	0	2,300	1,839	2,300	(100)	2,200
20202100	BOOKS/PERIODICALS/SUBSCRIPTIONS	4,263	1,829	2,000	2,917	2,900	100	3,000
20202900	BUSINESS/CONFERENCE EXPENSE	0	2,530	4,000	2,284	3,500	0	3,500
20203500	EDUCATION & TRAINING SERVICES	0	0	3,500	1,010	3,000	0	3,000
20203600	EDUCATION & TRAINING SUPPLIES	0	0	500	0	500	0	500
20203700	TUITION REIMBURSEMENT	0	0	500	0	500	0	500
20203800	EMPLOYEE RECOGNITION	1,365	1,729	2,300	2,447	2,300	0	2,300
20203802	RECOGNITION ITEMS	0	68	500	0	500	0	500
20203803	RECOGNITION EVENTS	0	104	500	10	500	0	500

**EXPENDITURE DETAIL SCHEDULE - FY 2023-24 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 332A - GENERAL FUND**

Commitment Item	Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Budget	FY 22-23 Actuals	FY 23-24 Prelim Budget	Changes	FY 23-24 Final Budget
20203900	EMPLOYEE TRANSPORTATION	1,361	2,392	2,800	2,573	2,800	0	2,800
20205100	LIABILITY INSURANCE	85,240	98,008	121,600	121,571	140,500	(4,400)	136,100
20205500	RENTAL INSURANCE	0	624	2,500	0	0	0	0
20206100	MEMBERSHIP DUES	11,638	13,033	14,000	14,588	14,600	0	14,600
20207600	OFFICE SUPPLIES	4,019	6,025	6,500	5,081	6,200	0	6,200
20207602	SIGNS	0	0	500	0	500	0	500
20207603	KEYS	0	0	350	0	300	0	300
20208100	POSTAL SERVICES	255	4,248	6,500	10,642	7,100	400	7,500
20208102	STAMPS	551	992	2,000	434	1,600	0	1,600
20208500	PRINTING SERVICES	154	7,399	26,000	24,240	26,000	0	26,000
20210300	AGRICULTURAL/HORTICULTURAL SERVICE	0	0	500	0	500	0	500
20210400	AGRICULTURAL/HORTICULTURAL SUPPLIES	0	0	1,000	0	500	0	500
20211200	BUILDING MAINTENANCE SUPPLIES	0	0	500	0	500	0	500
20212200	CHEMICALS	0	0	500	0	500	0	500
20213100	ELECTRICAL MAINTENANCE SERVICE	0	0	400	0	400	0	400
20213200	ELECTRICAL MAINTENANCE SUPPLIES	0	0	500	0	500	0	500
20214100	LAND IMPROVEMENT MAINTENANCE SERVICE	0	(3,125)	500	0	500	0	500
20214200	LAND IMPROVEMENT MAINTENANCE SUPPLIES	0	0	500	0	500	0	500
20215100	MECHANICAL SYSTEM MAINTENANCE SERVICE	0	0	500	0	500	0	500
20215200	MECHANICAL SYSTEM MAINTENANCE SUPPLY	0	0	500	0	500	0	500
20216100	PAINTING SERVICES	0	0	0	0	0	0	0
20216200	PAINTING SUPPLIES	0	0	500	0	500	0	500
20216700	PLUMBING MAINTENANCE SERVICE	0	0	400	0	400	0	400
20216800	PLUMBING MAINTENANCE SUPPLIES	0	0	500	0	500	0	500

**EXPENDITURE DETAIL SCHEDULE - FY 2023-24 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 332A - GENERAL FUND**

Commitment Item	Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Budget	FY 22-23 Actuals	FY 23-24 Prelim Budget	Changes	FY 23-24 Final Budget
20218100	CONSTRUCTION SERVICES	0	0	500	0	500	0	500
20218200	CONSTRUCTION SUPPLIES	0	0	500	0	500	0	500
20218500	PERMIT CHARGES	0	0	3,000	0	1,500	0	1,500
20219100	ELECTRICITY	0	0	500	0	500	0	500
20219200	NATURAL GAS / LPG / FUEL OIL	0	0	500	0	500	0	500
20219300	REFUSE COLLECTION/DISPOSAL SERVICE	0	0	500	0	500	0	500
20219500	SEWAGE DISPOSAL SERVICE	0	0	500	0	500	0	500
20219700	TELEPHONE SERVICE	12,809	12,156	13,000	15,488	15,500	0	15,500
20219800	WATER	0	0	1,000	0	1,000	0	1,000
20219900	TELEPHONE SYSTEM MAINTENANCE	0	0	500	0	500	0	500
20220500	AUTOMOTIVE MAINTENANCE SERVICE	0	0	500	0	500	0	500
20220600	AUTOMOTIVE MAINTENANCE SUPPLIES	0	0	500	0	500	0	500
20221200	CONSTRUCTION EQUIP MAINT SUPPLIES	0	0	500	0	500	0	500
20222600	EXPENDABLE TOOLS	0	0	500	0	500	0	500
20223600	FUEL & LUBRICANTS	0	0	500	0	500	0	500
20226100	OFFICE EQUIPMENT MAINTENANCE SERVICE	0	0	1,000	0	500	0	500
20226200	OFFICE EQUIPMENT MAINTENANCE SUPPLIES	1,570	2,182	3,500	1,803	3,000	0	3,000
20227500	RENTS/LEASES EQUIPMENT	0	0	500	0	500	0	500
20228100	SHOP EQUIPMENT MAINTENANCE SERVICE	0	0	500	0	500	0	500
20228200	SHOP EQUIPMENT MAINTENANCE SUPPLIES	0	0	500	0	500	0	500
20229100	OTHER EQUIPMENT MAINTENANCE SERVICE	0	0	500	0	500	0	500
20229200	OTHER EQUIPMENT MAINTENANCE SUPPLIES	0	0	500	0	500	0	500

**EXPENDITURE DETAIL SCHEDULE - FY 2023-24 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 332A - GENERAL FUND**

Commitment Item	Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Budget	FY 22-23 Actuals	FY 23-24 Prelim Budget	Changes	FY 23-24 Final Budget
20231400	CLOTHING/PERSONAL SUPPLIES	588	927	2,000	0	2,000	0	2,000
20232100	CUSTODIAL SERVICES	0	0	1,000	0	1,000	0	1,000
20232200	CUSTODIAL SUPPLIES	0	(411)	1,000	0	500	0	500
20244300	MEDICAL SERVICE	231	0	200	652	300	100	400
20250500	ACCOUNTING SERVICES	5,376	5,376	7,000	5,979	7,000	0	7,000
20250700	ASSESSMENT/COLLECTION SERVICES	18,341	18,849	19,500	17,138	19,500	0	19,500
20251900	ARCHITECTURAL SERVICES	0	0	0	0	0	0	0
20252500	ENGINEERING SERVICES	0	0	26,000	16,206	6,000	0	6,000
20253100	LEGAL SERVICES	(16,245)	0	20,000	594	15,000	0	15,000
20256200	TRANSCRIBING SERVICES	0	0	0	0	0	0	0
20257100	SECURITY SERVICES	0	2,807	4,500	2,691	4,000	0	4,000
20259100	OTHER PROFESSIONAL SERVICES	11,473	5,417	75,000	11,183	23,000	(600)	22,400
20259101	COMPUTER CONSULTANTS	10,403	5,730	14,500	14,131	14,500	0	14,500
20281201	PC HARDWARE	956	2,678	7,000	1,760	6,000	0	6,000
20281202	PC SOFTWARE	3,039	2,846	7,000	4,974	6,000	0	6,000
20281203	PC SUPPLIES	1,661	200	2,000	0	2,000	0	2,000
20281900	REGISTRATION SERVICES (ELECTIONS)	1,887	0	34,000	29,107	0	0	0
20285100	RECREATIONAL SERVICES	100,497	175,343	148,000	204,724	200,000	4,500	204,500
20285200	RECREATIONAL SUPPLIES	14,694	35,085	37,000	31,835	37,000	0	37,000
20289600	OTHER OPERATING EXPENSE - SUPPLIES	133	27	2,000	2,005	2,000	0	2,000
20289900	OTHER OPERATING EXPENSE - SERVICES	400	0	2,000	0	2,000	0	2,000
20291100	SYSTEM DEVELOPMENT SERVICE	2,963	2,963	3,000	3,271	3,300	0	3,300
20296200	GS PARKING CHARGES	56	195	200	75	200	0	200

**EXPENDITURE DETAIL SCHEDULE - FY 2023-24 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 332A - GENERAL FUND**

Commitment Item	Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Budget	FY 22-23 Actuals	FY 23-24 Prelim Budget	FY 23-24 Changes	FY 23-24 Final Budget
	Object 20	281,542	408,226	648,550	553,252	603,200	0	603,200
30321000	INTEREST EXPENSE	38,932	33,864	29,100	29,006	29,100	(1,370)	27,730
30322000	BOND/LOAN REDEMPTION	110,898	116,378	44,200	43,541	44,200	0	44,200
30345000	TAXILIC/ASSESSMENTS	1,539	1,135	1,600	1,212	1,600	0	1,600
	Object 30	151,370	151,377	74,900	73,759	74,900	(1,370)	73,530
41410100	LAND	(51)	1,350	0	0	0	0	0
	Object 41	(51)	1,350	0	0	0	0	0
42420100	BUILDINGS	0	0	0	0	0	0	0
42420200	STRUCTURES	48,001	0	720,000	69,521	1,152,000	0	1,152,000
	Object 42	48,001	0	720,000	69,521	1,152,000	0	1,152,000
43430300	VEHICLES/EQUIPMENT - OTHER	0	0	50,000	10,959	30,000	0	30,000
	Object 43	0	0	50,000	10,959	30,000	0	30,000
50557100	FINGERPRINTING SERVICE	1,476	1,152	2,200	2,080	4,000	(1,500)	2,500
	Object 59	1,476	1,152	2,200	2,080	4,000	(1,500)	2,500

**EXPENDITURE DETAIL SCHEDULE - FY 2023-24 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 332A - GENERAL FUND**

Commitment Item	Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Budget	FY 22-23 Actuals	FY 23-24 Prelim Budget	Changes	FY 23-24 Final Budget
79790100	CONTINGENCY APPROPRIATIONS	0	0	0	0	0	200,000	200,000
	GENERAL RESERVES	0	0	0	0	200,000	(200,000)	0
	Object 79	0	0	0	0	200,000	0	200,000
	FUND CENTER 9339332	2,080,602	2,348,551	3,568,870	2,681,991	4,249,033	(4,503)	4,244,530
	FUND TOTAL 332 A	2,080,602	2,348,551	3,568,870	2,681,991	4,249,033	(4,503)	4,244,530

REVENUE DETAIL SCHEDULE - FY 2023-24 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 332A - GENERAL FUND

Commitment Item	Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Budget	FY 22-23 Actuals	FY 23-24 Prelim. Budget	Changes	FY 23-24 Final Budget
332A ORANGEVALE RECREATION & PARK DISTRICT								
91910100	PROP TAX CUR SEC	(1,437,148)	(1,519,686)	(1,600,685)	(1,612,199)	(1,633,000)	(59,800)	(1,692,800)
91910200	PROP TAX CUR UNSEC	(52,678)	(52,553)	(54,400)	(54,741)	(53,200)	(2,600)	(55,800)
91910300	PROP TAX CUR SUP	(37,632)	(55,745)	(38,400)	(62,242)	(44,000)	0	(44,000)
91910400	PROPERTY TAX SECURED DELINQ.	(12,179)	(10,832)	(12,605)	(9,745)	(10,900)	0	(10,900)
91910500	PROPERTY TAX SUPPLE DELINQ.	(1,879)	(1,940)	(1,945)	(3,724)	(2,500)	0	(2,500)
91910600	PROPERTY TAX UNITARY	(13,798)	(14,483)	(14,500)	(16,629)	(14,800)	0	(14,800)
91912000	PROP TAX REDEMPT	(105)	(140)	(140)	(175)	(140)	0	(140)
91913000	PROP TAX PR UNSEC	(1,116)	(1,105)	(1,105)	(582)	(900)	0	(900)
91914000	PROP TAX PENALTIES	(412)	(663)	(500)	(438)	(450)	(50)	(500)
91919900	TAXES - OTHER	0	0	0	(19)	0	0	0
	Object 91	\$ (1,556,947)	\$ (1,657,147)	\$ (1,724,280)	\$ (1,760,494)	\$ (1,759,890)	\$ (62,450)	\$ (1,822,340)
94941000	INTEREST INCOME	(8,579)	(9,488)	(14,000)	(55,518)	(14,500)	0	(14,500)
94942900	BUILDING RENTAL OTHER	(34,722)	(138,073)	(125,000)	(129,969)	(130,000)	0	(130,000)

REVENUE DETAIL SCHEDULE - FY 2023-24 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 332A - GENERAL FUND

Commitment Item	Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Budget	FY 22-23 Actuals	FY 23-24 Prelim. Budget	Changes	FY 23-24 Final Budget
94943900	GROUND LEASES (CELL TOWERS)	(56,339)	(47,305)	(48,500)	(47,488)	(47,000)	0	(47,000)
94944800	REC. CONCESSION (FINAL 9)	(21,893)	(23,966)	(21,000)	(22,030)	(21,000)	0	(21,000)
94945900	VENDING MACHINES	0	0	0	0	0	0	0
94949000	CONCESSIONS OTHER	0	0	0	0	0	0	0
	Object 94	(121,533)	(218,832)	(208,500)	(255,015)	(212,500)	0	(212,500)
95952200	HOMEOWNER PROP TAX RELIEF	(12,845)	(12,856)	(14,000)	(12,484)	(14,000)	1,000	(13,000)
95952900	IN LIEU TRANSFER	0	(40,012)	(220,000)	(5,302)	(424,000)	0	(424,000)
95956900	STATE AID	0	0	0	0	0	0	0
95959504	STATE COVID RELIEF FOR IND. DIST.	0	(250,009)	0	0	0	0	0
	Object 95	(12,845)	(302,877)	(234,000)	(17,766)	(438,000)	1,000	(437,000)
96963313	MISCELLANEOUS OTHER FEES	(3,580)	(3,056)	(1,000)	(1,540)	(1,000)	0	(1,000)
96964600	RECREATION SERVICE CHGS	(408,292)	(580,337)	(550,000)	(605,366)	(585,000)	0	(585,000)
96969700	SECURITY SERVICES	0	(352)	(1,000)	(47)	(1,000)	0	(1,000)
	Object 96	(411,852)	(583,745)	(552,000)	(606,953)	(587,000)	0	(587,000)

REVENUE DETAIL SCHEDULE - FY 2023-24 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 332A - GENERAL FUND

Commitment Item	Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Budget	FY 22-23 Actuals	FY 23-24 Prelim. Budget	Changes	FY 23-24 Final Budget
97973000	DONATIONS/CONTRIBUTIONS	(1,720)	(2,951)	(2,000)	(2,425)	(2,300)	0	(2,300)
97974000	INSURANCE PROCEEDS	(130)	(532)	(900)	(141)	(270)	0	(270)
97979000	MISCELLANEOUS OTHER REVENUES	(1,710)	(453)	(1,500)	(2,349)	(1,400)	(200,000)	(201,400)
97979900	PRIOR YEAR	0	0	0	0	0	0	0
	Object 97	(3,560)	(3,936)	(4,400)	(4,915)	(3,970)	(200,000)	(203,970)
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	(2,106,737)	(2,766,537)	(2,723,180)	(2,645,143)	(3,001,360)	(261,450)	(3,262,810)
	FUND TOTAL 332A	(2,106,737)	(2,766,537)	(2,723,180)	(2,645,143)	(3,001,360)	(261,450)	(3,262,810)

**ORANGEVALE RECREATION AND PARK DISTRICT
FIXED ASSETS TO BE ACQUIRED
FISCAL YEAR 2023/24**

6/15/2023	Capital Improvement			
DESCRIPTION	Land	Building	Structures & Improve.	Equipment
COMMITMENT	41410100	42420100	42420200	43430300
Fund 332A (General Fund)				
Pool repair project			505,000	
OCCP Driveway project			82,000	
OCCP Trails project			230,000	
Roof at Community Center			330,000	
Stage Shade at Community Center			5,000	
Vehicles			-	30,000
Total (332A) 2023/24			1,152,000	30,000
				-
Fund 374A (OLLAD)				
Pool repair project			233,000	-
HVAC units at Community Center			94,000	
Roof at Kidz Korner preschool			35,000	
Concrete work - Youth Center Park			50,000	
Concrete work - Community Park			20,000	
New flooring - Pool Building			15,000	
Tennis court surfacing - Almond Pk			9,000	
Sundance & Streng fencing			18,000	
Total (OLLAD) 2023/24	-	-	474,000	-

LONG-TERM LOAN SCHEDULE

FISCAL YEAR 2023-2024

ORANGEVALE RECREATION & PARK DISTRICT

<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	27,722.50	230,798.80
6920 & 6930 Hazel Ave Property Purchase (PRINCIPLE)	332A	40,000.00	823,000.00
6920 & 6930 Hazel Ave Property	332A	67,722.50	1,053,798.80
TOTAL of LONG TERM DEBT:		67,722.50	1,053,798.80

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

FISCAL YEAR 2022-2023 FINAL BUDGET

Orangevale Recreation & Park District

FINANCING REQUIREMENTS SCHEDULE FOR FUND 374A (OLLAD)

<u>APPROPRIATIONS BY OBJECT OF EXPENDITURE</u>		<u>MEANS OF FINANCING THE BUDGET REQUIREMENTS</u>	
<u>OBJECT 10 - SALARIES AND EMPLOYEE BENEFITS</u>	\$ -	<u>ESTIMATED REVENUE</u>	\$ (573,795)
<u>OBJECT 20 - SERVICES AND SUPPLIES</u>	\$ 623,600	<u>RESERVES TO BE DECREASED</u>	
<u>OBJECT 30 - OTHER FINANCING USES</u>		<u>GENERAL RESERVES DECREASE</u>	-
<u>LOAN AND LEASE REPAYMENTS</u>		<u>ENCUMBRANCE DECREASE</u>	-
<u>INTEREST AND PRINCIPAL</u>	0	<u>OTHER RESERVES DECREASE</u>	-
<u>TAXES/LICENSES/ASSESSMENTS</u>	1,300	<u>TOTAL RESERVES TO BE DECREASED</u>	-
<u>JUDGEMENTS/DAMAGES</u>		<u>FUND BALANCE AVAILABLE DECREASE</u>	(620,105)
<u>TOTAL OBJECT 30 - OTHER FINANCING USES</u>	\$ 1,300	<u>ESTIMATED LONG-TERM LOAN PROCEEDS</u>	-
<u>OBJECT 40 - FIXED ASSETS</u>		<u>TOTAL AVAILABLE FINANCING</u>	\$ (1,193,900)
<u>OBJECT 41 - LAND ACQUISITION</u>	-		
<u>OBJECT 42 - STRUCTURES AND IMPROVEMENTS</u>	474,000		
<u>OBJECT 43 - EQUIPMENT</u>			
<u>TOTAL OBJECT 40 - FIXED ASSETS</u>	\$ 474,000		
<u>OBJECT 50 - FUNDS TRANSFERS OUT</u>	-	<u>FUND EQUITY SCHEDULE</u>	
<u>OBJECT 59 - FUNDS TRANSFERS IN</u>	-	<u>RESERVES</u>	<u>Est. 7/01/23</u>
<u>OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT</u>	-	<u>GENERAL</u>	311,713
<u>OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIES</u>	95,000	<u>ENCUMBRANCE</u>	-
<u>OBJECT 80 - OTHER COMMODITIES</u>	-	<u>OTHER</u>	-
<u>PROVISIONS FOR RESERVE INCREASES</u>		<u>FUND BALANCE</u>	-
<u>GENERAL RESERVES</u>	-	<u>AVAILABLE</u>	\$ 619,009
<u>OTHER RESERVES</u>	-	<u>TOTALS</u>	\$ 930,722
<u>TOTAL BUDGETARY REQUIREMENT</u>	\$ 1,193,900	<u>APPROPRIATIONS LIMIT</u>	-
<u>TOTAL DIFFERENCE:</u>	-	<u>APPROPRIATIONS SUBJECT TO LIMIT</u>	-
		<u>OVER/UNDER LIMIT</u>	-
		<u>ADJUSTED FUND</u>	
		<u>BALANCE</u>	311,713
		<u>INCREASES</u>	-
		<u>DECREASES</u>	-
		<u>TOTALS</u>	\$ 620,105
		<u>TOTALS</u>	\$ 620,105

EXPENDITURE DETAIL SCHEDULE - FY 2023-24 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 374A - ORANGEVALE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT (OLLAD)

Commitment Item	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Changes	FY 23-24
		Actuals	Actuals	Actuals	Prelim Budget		Final Budget
374A OLLAD							
20203500	EDUCATION/TRAINING SERVICE	756	1,104	3,000	3,000	0	3,000
20206100	MEMBERSHIP DUES	150	0	800	500	0	500
20207600	OFFICE SUPPLIES	499	13	500	500	0	500
20207602	SIGNS	932	0	1,000	1,000	0	1,000
20207603	KEYS	1,030	35	1,000	800	0	800
20210300	AGRICULTURAL/HORTICULTURAL SERVICE	5,093	12,433	12,500	12,500	0	12,500
20210400	AGRICULTURAL/HORTICULTURAL SUPPLIES	2,466	3,311	12,000	12,000	0	12,000
20211200	BUILDING MAINTENANCE SUPPLIES	8,140	5,745	8,500	9,000	0	9,000
20212200	CHEMICALS	43,154	37,413	30,000	56,000	0	56,000
20213100	ELECTRICAL MAINTENANCE SERVICE	263	0	4,500	4,000	0	4,000
20213200	ELECTRICAL MAINTENANCE SUPPLIES	385	708	2,000	1,500	0	1,500
20214100	LAND IMPROVEMENT MAINTENANCE SERVICE	42,506	32,984	47,500	47,000	0	47,000
20214200	LAND IMPROVEMENT MAINTENANCE SUPPLIES	13,417	31,880	34,500	34,000	0	34,000
20215100	MECHANICAL SYSTEM MAINTENANCE SERVICE	1,808	5,410	9,500	9,000	0	9,000
20215200	MECHANICAL SYSTEM MAINTENANCE SUPPLY	2,768	2,206	3,000	3,000	0	3,000
20216200	PAINTING SUPPLIES	1,402	1,463	1,500	1,500	0	1,500
20216700	PLUMBING MAINTENANCE SERVICE	250	155	1,000	1,000	0	1,000
20216800	PLUMBING MAINTENANCE SUPPLIES	1,712	1,783	2,500	2,500	(200)	2,300
20218100	IRRIGATION SERVICES	0	0	2,000	2,000	0	2,000
20218200	IRRIGATION SUPPLIES	18,916	12,443	16,000	16,000	0	16,000
20218500	PERMIT CHARGES	3,639	3,104	4,000	4,000	0	4,000
20219100	ELECTRICITY	73,459	71,848	70,000	73,000	0	73,000

EXPENDITURE DETAIL SCHEDULE - FY 2023-24 FINAL BUDGET

ORANGEVALE RECREATION & PARK DISTRICT

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

Commitment Item	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	Changes	FY 23-24
		Actuals	Actuals	Budget	Actuals		Prelim Budget
374A OLLAD							
20219200	NATURAL GAS / LPG / FUEL OIL	23,173	23,432	24,000	32,997	40,000	40,000
20219300	REFUSE COLLECTION/DISPOSAL SERVICE	21,045	18,455	23,500	22,611	23,000	23,000
20219600	SEWAGE DISPOSAL SERVICE	7,194	14,040	14,200	13,972	14,000	14,200
20219700	TELEPHONE SERVICE	0	0	1,500	0	1,000	1,000
20219800	WATER	67,487	52,883	66,000	63,532	66,000	66,000
20219900	TELEPHONE SYSTEM MAINTENANCE	1,332	1,332	2,000	1,332	1,500	1,500
20220500	AUTOMOTIVE MAINTENANCE SERVICE	1,189	3,445	5,000	3,611	4,000	4,000
20220600	AUTOMOTIVE MAINTENANCE SUPPLIES	4,437	3,928	5,000	4,574	6,000	5,300
20221200	CONSTRUCTION EQUIP MAINT SUPPLIES	0	22	500	18	500	500
20222600	EXPENDABLE TOOLS	1,644	1,126	3,000	22	2,500	2,500
20223600	FUEL & LUBRICANTS	13,547	18,162	21,000	25,848	24,000	24,000
20227500	RENTS/LEASES EQUIPMENT	290	587	4,000	729	3,500	3,500
20228100	SHOP EQUIPMENT MAINTENANCE SERVICES	66	579	1,500	581	1,500	1,500
20228200	SHOP EQUIPMENT MAINTENANCE SUPPLIES	4,888	5,067	7,500	8,388	7,500	7,500
20229100	OTHER EQUIPMENT MAINTENANCE SERVICE	1,026	2,022	1,500	859	1,500	1,500
20229200	OTHER EQUIPMENT MAINTENANCE SUPPLIES	1,853	1,987	3,000	1,444	2,500	2,500
20231400	CLOTHING/PERSONAL SUPPLIES	2,890	4,452	3,500	3,410	3,500	3,500
20232100	CUSTODIAL SERVICES	0	0	0	0	0	0
20232200	CUSTODIAL SUPPLIES	14,845	14,927	19,500	14,072	18,000	18,000
20250600	ACCOUNTING SERVICES	2,955	2,955	3,000	3,287	3,400	3,400
20252500	ENGINEERING SERVICES	17,346	15,077	15,100	13,320	15,100	15,100
20253100	LEGAL SERVICES	0	1,269	10,000	2,727	10,000	10,000

EXPENDITURE DETAIL SCHEDULE - FY 2023-24 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 374A - ORANGEVALE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT (OLLAD)

Commitment Item	Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Budget	FY 22-23 Actuals	FY 23-24 Prelim Budget	Changes	FY 23-24 Final Budget
374A OLLAD								
20256200	TRANSCRIBING SERVICES	0	0	0	0	0	0	0
20257100	SECURITY SERVICES	26,135	21,073	23,000	20,704	26,000	0	26,000
20269100	OTHER PROFESSIONAL SERVICES	20,559	20,753	36,000	23,020	36,000	0	36,000
20259101	OTHER PROFESSIONAL SERVICES - COMPUTER	0	0	0	0	0	0	0
20289800	OTHER OPERATING EXPENSE - SUPPLIES	563	2,395	3,000	0	2,500	15,000	17,500
20296200	GS PARKING CHARGES	0	0	0	0	0	0	0
	Object 20	457,209	453,716	565,600	477,285	609,300	14,300	623,600
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	682	0	1,300	60	1,300	0	1,300
	Object 30	682	0	1,300	60	1,300	0	1,300
42420100	BUILDINGS	0	0	0	0	0	0	0
42420200	STRUCTURES	98,511	0	328,000	11,669	474,000	0	474,000
	Object 42	98,511	0	328,000	11,669	474,000	0	474,000
43430300	EQUIPMENT	69,543	0	0	0	15,000	(15,000)	0

EXPENDITURE DETAIL SCHEDULE - FY 2023-24 FINAL BUDGET

ORANGEVALE RECREATION & PARK DISTRICT

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

Commitment Item	Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Budget	FY 22-23 Actuals	FY 23-24 Prelim Budget	Changes	FY 23-24 Final Budget
	Object 43	68,543	0	0	0	15,000	(15,000)	0
79780100	CONTINGENCY APPROPRIATIONS	0	0	0	0	0	95,000	95,000
	GENERAL RESERVES	0	0	0	0	95,000	(95,000)	0
	Object 79	0	0	0	0	95,000	0	95,000
	FUND CENTER 9379374	625,944	453,716	894,900	489,014	1,194,600	(700)	1,193,900
	FUND TOTAL 374 A	625,944	453,716	894,900	489,014	1,194,600	(700)	1,193,900

REVENUE DETAIL SCHEDULE - FY 2023-24 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 374A - ORANGEVALE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT (OLLAD)

Commitment Item	Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Budget	FY 22-23 Actuals	FY 23-24 Prelim. Budget	Changes	FY 23-24 Final Budget
374A	OLLAD							
94941000	INTEREST INCOME	(4,904)	(4,487)	(4,900)	(26,607)	(4,900)	0	(4,900)
94942900	BUILDING RENTAL OTHER	0	0	0	0	0	0	0
	Object 94	(4,904)	(4,487)	(4,900)	(26,607)	(4,900)	0	(4,900)
96960300	SPECIAL ASSESSMENT	(562,507)	(561,656)	(568,401)	(564,898)	(568,433)	(462)	(568,895)
96964600	RECREATION SVC C	0	0	0	0	0	0	0
	Object 96	(562,507)	(561,656)	(568,401)	(564,898)	(568,433)	(462)	(568,895)
	FUND CENTER 9379374	(567,411)	(566,143)	(573,301)	(591,505)	(573,333)	(462)	(573,795)
	FUND TOTAL 374 A	(567,411)	(566,143)	(573,301)	(591,505)	(573,333)	(462)	(573,795)

EXPENDITURE DETAIL SCHEDULE - FY 2023-24 FINAL BUDGET

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

Commitment Item	Description	FY 20-21	FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24	Changes	FY 23-24
		Actuals	Actuals	Budget	Actuals	Prelim Budget	Final Budget		
20200500	ADVERTISING/LEGAL NOTICES	0	0	500	0	400	0	0	400
20207600	OFFICE SUPPLIES	0	0	100	0	100	0	0	100
20207602	SIGNS	0	0	50	0	50	0	0	50
20210300	AGRICULTURAL/HORTICULTURAL SERVICE	0	0	500	0	500	0	0	500
20210400	AGRICULTURAL/HORTICULTURAL SUPPLIES	0	0	80	0	80	0	0	80
20216200	PAINTING SUPPLIES	0	0	0	0	0	0	0	0
20219800	WATER	456	633	750	680	750	0	0	750
20220500	AUTO MAINTENANCE SERVICES			0	0	0	0	0	0
20223600	FUEL & LUBRICANTS	1163	766	800	1360	1000	200	0	1200
20228200	SHOP EQ MAINT SUPP	0	0	0	0	0	0	0	0
20250500	ACCOUNTING SERVICES	570	569	600	634	650	0	0	650
20250700	ASSESSMENT/COLLECTION SERVICES	0	0	0	0	0	0	0	0
20252500	ENGINEERING SERVICES	2891	1000	1000	1000	1000	0	0	1000
20253100	LEGAL SERVICES	0	0	100	0	100	0	0	100
20256200	TRANSCRIBING SERVICES	0	0	0	0	0	0	0	0
20259100	OTHER PROFESSIONAL SERVICES	0	0	500	0	400	0	0	400
20289900	OTHER OPERATING EXPENSE - SERVICES	0	0	452	0	452	(52)	0	400
20291500	COMPASS COSTS	0	0	150	0	100	0	0	100
20296200	GS PARKING CHARGES	0	0	0	0	0	0	0	0
Object 20		5,079	2,968	5,582	3,674	5,582	148		5,730
42420200	STRUCTURES	0	0	0	0	0	0	0	0
Object 42		0	0	0	0	0	0		0

EXPENDITURE DETAIL SCHEDULE - FY 2023-24 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 374B - KENNETH GROVE ASSESSMENT

Commitment Item	Description	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Budget	FY 22-23 Actuals	FY 23-24 Prelim Budget	Changes	FY 23-24 Final Budget
79790100	CONTINGENCY APPROPRIATIONS	0	0	0	0	0	0	0
	Object 79	0	0	0	0	0	0	0
	FUND CENTER 9379375	5,079	2,968	5,582	3,674	5,582	148	5,730
	FUND TOTAL 374 B	5,079	2,968	5,582	3,674	5,582	148	5,730

REVENUE DETAIL SCHEDULE - FY 2023-24 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 374B - KENNETH GROVE ASSESSMENT

Commitment Item	FY 20-21 Actuals	FY 21-22 Actuals	FY 22-23 Budget	FY 22-23 Actuals	FY 23-24 Prelim Budget	Changes	FY 23-24 Final Budget
FUND							
KENNETH GROVE							
94941000 INTEREST INCOME	(147)	(151)	(154)	(885)	(154)	(46)	(200)
Object 94	(147)	(151)	(154)	(885)	(154)	(46)	(200)
96960300 SPECIAL ASSESSMENT	(5,363)	(5,385)	(5,428)	(5,428)	(5,428)	0	(5,428)
Object 96	(5,363)	(5,385)	(5,428)	(5,402)	(5,428)	0	(5,428)
FUND CENTER 9379375	(5,510)	(5,536)	(5,582)	(6,287)	(5,582)	(46)	(5,628)
FUND TOTAL 374 B	(5,510)	(5,536)	(5,582)	(6,287)	(5,582)	(46)	(5,628)