

**ORANGEVALE RECREATION & PARK DISTRICT  
BOARD OF DIRECTORS MEETING  
JUNE 15, 2023**

**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 Regular Meeting May 18, 2023 (pg. 1-7)

**7. CORRESPONDENCE**

a. Confidential Envelope – Attorney Billing (May 2023):

b. Ads in the May 12 & 26 issues of the Orangevale View to promote upcoming programs (pg. 8-9)

c. An article in the May 12 issue of the Orangevale View about the upcoming Summer Palooza weekend at Orangevale Community Park (pg. 10)

d. An article in the May 12 issue of the Orangevale View about the OVparks 40<sup>th</sup> anniversary celebration during the Summer Palooza on Sunday, June 18 (pg. 11)

e. A brief article in the May 26 issue of the Orangevale View with OVparks thanking area volunteers for their contributions during the Big Day of Service on May 6 (pg. 12)

**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 May 2023 (pg. 13-14)

b. Budget Status Report for May 2023 (pg. 15-17)

c. Revenue Report for May 2023 (pg. 18)

**8.2 OLLAD CONSENT MATTERS**

a. Ratification of Claims for April 2023 (pg. 19-20)

b. Budget Status Report for April 2023 (pg. 21-22)

**8.3 KENNETH GROVE CONSENT MATTERS**

- a. Ratification of Claims for May 2023 (pg. 23)
- b. Budget Status Report for May 2023 (pg. 24)

**9. NON-CONSENT MATTERS GENERAL FUND**

- Ratification of Claims for May 2023 (pg. 25)

**10. STANDING COMMITTEE REPORTS**

- a. Administration & Finance – This committee met on May 19. See the meeting recap (pg. 26-27)
- b. Maintenance & Operation – No Report
- c. Recreation Committee – This committee will meet on June 23 at 10am at the Community Center
- d. Personnel & Policy – No Report
- e. Government – No Report
- f. Planning Committee – This committee met on May 26 at 10am at Shady Oaks. See the meeting recap (pg. 28-30). This committee met again on June 9, and the recap notes will be provided at the July 20 Board of Directors meeting.
- g. Trails Committee – No Report
- h. Ad Hoc – No Report

**11. ADMINISTRATOR'S REPORT**

- a. Monthly Activity Report – May 2023 (pg. 31-37)

**12. UNFINISHED BUSINESS**

**13. NEW BUSINESS**

- a. Approval of Resolution 23-06-704, Resolution Adopting the Orangevale Recreation and Park District Preliminary Budget for the General Fund for Fiscal Year 2023/24 (pg. 38-60)
- b. Public Hearing: Orangevale Landscaping and Lighting Assessment District (OLLAD)
  - Susan Barnes of SCI Consulting Group
  - 1. Approval of Resolution 23-06-705, Resolution Adopting the Orangevale Landscaping and Lighting Assessment District Preliminary Budget for Fiscal Year 2023/24 (pg. 61-67)
  - 2. Approval of Resolution 23-06-706, Resolution Approving the Engineer's Report, Confirming the Diagram and Assessment, and Ordering the Levy of Assessment for Fiscal Year 2023/24 for the Orangevale Landscaping and Lighting Assessment District (OLLAD) (pg. 68-123)
- c. Public Hearing: Kenneth Grove Landscaping and Lighting Assessment District
  - Susan Barnes of SCI Consulting Group
  - 1. Approval of Resolution 23-06-707, Resolution Adopting the Kenneth Grove Landscaping and Lighting Assessment District Preliminary Budget for Fiscal Year 2023/24 (pg. 124-128)
  - 2. Approval of Resolution 23-06-708, Resolution Approving the Engineer's Report, Confirming the Diagram and Assessment, and Ordering the Levy of Assessment for Fiscal Year 2023/24 for the Kenneth Grove Landscaping and Lighting Assessment District (OLLAD) (pg. 129-151)
- d. Approval of Resolution 23-06-709, Resolution Amending the District Salary Schedule (pg. 152-154)
- e. Approve improvements to Shady Oaks Disc Golf Course identified by District and the Disc Golf Club as priorities (pg. 155)
- d. Swimming Pool project timeline and update (pg. 156)
- f. Driveway/Trail project timeline and update (pg. 157)
- g. Arcade Cripple Creek Trail project update (verbal)

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

**15. ITEMS FOR NEXT AGENDA**

- a. Presentation of certificate recognizing installation of a memorial bench at Shady Oaks Disc Golf Course
- b. Determine if July 20 meeting will be live-streamed.

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](mailto:director@ovparks.com)

Sharon Brunberg

Manie Meraz

Lisa Montes

Arica Presinal

Mike Stickney

# ORANGEVALE RECREATION & PARK DISTRICT

## Minutes of Meeting of Board of Directors May 18, 2023

A Regular Meeting of the Board of Directors of the Orangevale Recreation and Park District was held on May 18, 2023, at the District Office. Director Stickney called the meeting to order at 6:32PM.

Directors present: Stickney, Brunberg, Montes  
Directors absent: Meraz (arrived 6:37PM), Presinal  
Staff present: Barry Ross, District Administrator  
Jennifer Von Aesch, Finance/HR Superintendent  
Horacio Oropeza, Park Superintendent  
Jason Bain, Recreation Supervisor  
Melyssa Woodford, Admin. Services Supervisor

3. **PLEDGE OF ALLEGIANCE** The Pledge of Allegiance was conducted.
  
4. **APPROVAL OF AGENDA**  
**MOTION #1** On a motion by Director Brunberg, seconded by Director Montes, the agenda was approved by a vote of 3-0-0 with Directors Stickney, Brunberg, and Montes voting Aye. There were no Nays or Abstentions. Directors Meraz and Presinal were absent.
  
5. **PUBLIC DISCUSSION** No one wished to address the Board during public discussion.
  
6. **MINUTES**  
**MOTION #2**
  - a) Approval of Minutes of April 13, 2023 (pg. 1-13): On a motion by Director Brunberg seconded by Director Montes, the minutes were approved by a vote of 3-0-0 with Directors Stickney, Brunberg, & Montes voting Aye. There were no Nays or Abstentions. Directors Meraz and Presinal were absent.
  
7. **CORRESPONDENCE**
  - a) Ads in the April 7 & 28 issues of the Orangevale View to promote upcoming programs (pg. 14-15): Admin Ross shared the advertisements promoting OVparks upcoming programs.
  
  - b) An article in the April 7 issue of the Orangevale View about the OVparks Summer Open House (pg. 16) Admin Ross shared the Orangevale View article regarding the OVparks open house scheduled for April 22.

**8. CONSENT  
CALENDAR**

**MOTION #3**

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

**8.1. CONSENT  
MATTERS  
GENERAL FUND**

- a) Ratification of Claims for April 2023 (pg. 17)  
b) Budget Status Report for April 2023(pg. 18-20)  
c) Revenue Report for April 2023 (pg. 21)

**8.2. OLLAD  
CONSENT  
MATTERS**

- a) Ratification of Claims for April 2023 (pg. 22-23)  
b) Budget Status Report for April 2023 (pg. 24-25)

**8.3. KENNETH GROVE  
CONSENT  
MATTERS**

- a) Ratification of Claims for April 2023 (pg. 26)  
b) Budget Status Report for April 2023 (pg. 27)

**9. NON-CONSENT  
MATTERS  
GENERAL FUND**

None discussed.

**10. STANDING  
COMMITTEE  
REPORTS**

- a) Administration and Finance: This committee will meet on May 19 at 10PM at Community Center.
- b) Maintenance and Operation: No report.
- c) Recreation Committee: No report.
- d) Personnel & Policy: No report.
- e) Government: No report.
- f) Planning Committee: This committee will meet on May 26 at 10PM at Shady Oaks Disc Golf Course.
- g) Trails Committee: Trails Committee: No report.
- h) Ad Hoc: No report.

**11. ADMINISTRATOR'S  
REPORT**

- a) Monthly Activity Report – April 2023 (pg. 28-39):  
Admin Ross advised that approximately 40 volunteers participated in the annual Creek Week Cleanup held on April 1 at the Orangevale Community Park. Several bags of garbage were cleaned out of the creek.

On April 27 OVparks staff participated in the quarterly safety meeting. Heat illness prevention and stress management were the topics discussed.

Supt. Von Aesch advised of preparations for upcoming new employee paperwork to process.

Park Supt. Oropeza advised that the Big Day of Service was successful with 700 volunteers participating despite the rain early in the day. Twenty-five trees were planted throughout the District. He extended appreciation to all the staff and volunteers that participated in the event. The Board of Directors suggested publishing a thank you to all the volunteers in Orangevale View and on social media sites. Irrigation is back on in the parks. The Park Maintenance staff assisted the Orangevale History Project with landscaping and irrigation at the Orangevale History Museum site anticipated to open on July 15.

Recreation Supervisor Jason Bain advised TigerShark practice is currently underway. Swim lessons begin June 12.

**12. UNFINISHED BUSINESS**

None discussed.

**13. NEW BUSINESS**

- a) Approval of Resolution 23-05-702 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. 40-95):

**MOTION #4**

On a motion by Director Brunberg, seconded by Director Montes, the Resolution 23-05-702 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) was approved by a vote of 4-0-0 with Directors Stickney, Meraz, Brunberg, & Montes voting Aye. There were no Nays or Abstentions. Director Presinal was absent.

- b) Approval of Resolution 23-05-703 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. 96-117): Admin Ross advised this resolution allows them to move forward with permission to advertise in the Citrus Heights newspaper and the Orangevale View.

**MOTION #5**

On a motion by Director Montes, seconded by Director Brunberg, the Resolution 23-05-703 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 was approved by a vote of 4-0-0 with Directors Stickney, Meraz, Brunberg, & Montes voting Aye. There were no Nays or Abstentions. Director Presinal was absent.

c) Review hardcopy and digital Activity Guide options as a cost-savings measure (pg. 118-119):

Staff have periodically reviewed cost increases for printing and mailing the Activity Guide and are concerned about the consistent increase in fees over the last couple of years. Print costs have doubled since 2019, as well as a rise in the postage and design cost. Due to the rise in cost and more accessibility to online options, some other Districts have discontinued printing and mailing of their Activity Guide.

Our current community members were surveyed to see how they enroll and if they use the hard copy. Responses were split down the middle between use of the hard copy vs online.

The following options have been considered:

1) Create bi-annual guides rather than tri-annual guides. By printing two issues per year rather than three, staff feels it would have a slight to moderate negative impact on the success of our programs. Marketing would be lessened, adding new programs in a timely manner would be hampered, and most programs would be expired during the final two months of each issue.

- Fiscal Impact: Savings could range between \$4,000-\$7,000 annually. Lost revenue is likely but unknown.

2) Print & mail a smaller amount of guides. We would mail a marketing postcard to all District residents notifying them that our new Activity Guide is on our website (include a QR Code for easy access). Residents wishing to continue receiving a hardcopy will be given the opportunity to request that and be placed on the Activity Guide mailing list. We would then have copies printed and mailed to them. This would decrease some costs while still allowing community members that do not use online options to have the information provided to them.

- Fiscal Impact: Saving could range between \$12,000-\$16,000 annually. Lost revenue should be minimal.

3) No longer print or mail the full guide.

Consider printing only a marketing postcard (with QR Code) to all District residents that directs them to our website to view our new digital Activity Guide. The postcard would not give the option of a hardcopy, but we would print and mail copies to customers who call and ask for one.

- Fiscal Impact: Saving could range between \$21,000-\$26,000 annually. Lost revenue is likely during the first year, but unknown.

4) Make no changes.

Staff recommend scheduling a meeting with the Recreation Committee to further review and discuss these options and bring a recommendation to the full Board of Directors at the June 15 BOD meeting.

Director Stickney mentioned that the Summer Activity Guide looks great. He was very impressed with the quality and display of the guide.

Supervisor Woodford advised that she begins planning and coordinating the Fall Activity Guide next week. Therefore, a decision as soon as possible would be beneficial.

Admin Ross extended appreciation to Supervisor Woodford for all her efforts regarding this topic.

d) Swimming Pool project timeline and update (pg. 120):

Greg Foell has completed the Front-End documents for us, which are needed for the formal bid packet. The tentative dates for the bid process will need to be confirmed with Aquatic Design Group, who will be involved in the pre-bid walk-through and other steps in the process. Admin Ross anticipates hearing back from ADG to confirm dates next week. The bid packet must be posted twice for thirty days in an adjudicated newspaper. A contractor is anticipated to be selected in early August for a start of the project in September. Our Legal Counsel provided us with document templates. Admin Ross to advise when the bid packet is posted. The permit is on hold with the County until a contractor is selected at which time the contractor will proceed with permit processing.

e) Driveway/Trail project timeline and update (pg. 121):

The County completed their Initial Review of the plans on May 3. They require additional details for the plans. Because the project is over one acre, there are additional processes we are subjected to. We are looking into separating this into two projects: a Driveway project and a Trails project. Admin Ross is seeking clearance from the State Grants Project Manager before proceeding.



Greg Foell has completed the Front-End documents for us, which are needed for the formal bid packet. The tentative dates for the bid process hinge on the County process. Admin Ross is also verifying what dates work with our Architect, who will be involved in the bid process. Our Legal Counsel provided us with document templates. The bid packet will likely be ready to advertise within 4-8 weeks.

- f) Arcade Cripple Creek Trail project update (verbal):  
Crusader Fence Company completed the Streng Park fence during the first week of May. The demo work on the fences for the four Orangevale property owners along the trail is scheduled for this week and next. Temporary fencing will be installed until the new fences are completed. The trail construction has not yet reached Sundance or Streng parks. The installation of the wrought iron and redwood fencing for those homes is being scheduled and will likely take two weeks to install.

**14. DIRECTOR AND STAFF COMMENTS**

Admin Ross reminded of the dedication ceremony by the Orangevale History Project for the Central California Railroad sign which will be held on Saturday, May 20 at 2:00PM. One of the OVparks Board of Directors will say a few words at the dedication.

Supervisor Bain advised that although April projections were not met, May revenue reflects the Open House registrations received which was quite successful.

Supervisor Woodford advised that summer program registration is doing well. New programs offered include Junior Pickleball, Zumba Gold, StretchLab, and Mushy Love Mushroom Growing. Plans are being implemented to offer Bingo once a month for the senior community. In addition, Tropical Escape and Carving Memories events are planned for the seniors. Participation in Collette Vacations has been going well. Seven travelers from OVparks are currently on the Best of Ireland tour.

Park Maintenance Supt. Oropeza advised that a technician inspected the pool pump to assure it is operating correctly. A flail mower attachment has been acquired to assist with the fire breaks. Special thanks extended to all the volunteers and staff for their participation in this year's Big Day of Service. Their assistance was quite valuable to the success of the day.

Director Meraz inquired if the driveway and trail project will be ADA compliant. Admin Ross and Park Maintenance Supt. shared that the area has accessibility in other areas. Admin Ross to verify with Sacramento County of any ADA requirements on this project and advise the BOD of the outcome.

Director Stickney advised that the engineers report must be published for thirty days and allow for public comment prior to presenting for approval at the July Board of Directors Meeting.

Director Montes shared excitement with how the Big Day of Service event went and looking forward to the upcoming Summer Palooza with the OVParks 40<sup>th</sup> Anniversary Celebration. Exclusive Exteriors has completed the concrete work contracted. The electrician will have electrical repairs completed by June 8. Director Montes will not attend the next BOD meeting on June 15. The thank you article for the Big Day of Service participants can be published in the next Orangevale View if received tomorrow.

Director Brunberg expressed appreciation to the staff for their assistance in the preparation and completed work during the Big Day of Service.

**15. ITEMS FOR NEXT AGENDA**

a) Preliminary Budget for FY 2023-24 will be presented for approval

b) Public Hearings for Orangevale and Kenneth Grove Landscaping and Lighting Assessment Districts and Resolutions to approve the Engineer Reports to order and levy the assessments for Fiscal Year 2023/24. If needed, this may be provided for approval at a Special BOD Meeting or at the July 20 BOD meeting.

c) Determine if July 20 meeting will be live-streamed.  
The BOD determined live-streaming will be necessary if SCI Consulting will be in attendance.

**16. ADJOURNMENT**  
**MOTION #6**

With no further business to discuss, the general meeting of the Board of Directors was adjourned at 7:25p.m. On a motion by Director Brunberg, seconded by Director Montes, the adjournment was approved by a vote of 4-0-0 with Directors Stickney, Brunberg, Meraz, and Montes, voting Aye. There were no Nays or Abstentions. Director Presinal was absent.

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Mike Stickney, Chairperson

# OVparks is the place for Summer Fun!

## Mens 3 on 3 Hoops

Ages: 35-49 & 50+  
W 5/17-7/12 7:00-8:30pm  
Fee: \$42 / \$45 NR



## New! Group Stretch Class with Stretchlab

Morning	Ages: 18+	Afternoon
W 5/24 8:45-9:30am		W 5/24 12:00-12:45pm
Fee: \$36 / \$39 NR		Fee: \$36 / \$39 NR

## New! Intro to Mushroom Growing



Ages: 18+  
W 5/24 or 6/7 6:30-7:45pm  
Fee: \$52 / \$55 NR

## Social Dancing

Cha Cha	Ages: 18+	Salsa
M 6/5-6/26 7:00-8:00pm		M 6/5-6/26 8:00-9:00pm
Fee: \$43 / \$46 NR		Fee: \$43 / \$46 NR

## Summer Theatre Workshop

### Wizard of Oz Youth Edition

Ages: 8-18  
M-F 6/12-6/30 9:00am-2:00pm  
Fee: \$353 / \$356 NR



Auditions will be held the first day of the workshop

## N. A. of A. All Sports Camp



	Jr. Academy
	Ages: 4-6
	M-F 6/19-6/23 9:00am-12:00pm
	Fee: \$159 / \$162 NR
Ages: 7-13	
M-F 6/19-6/23 9:00am-12:00pm	
Fee: \$159 / \$162 NR	



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# Enjoy the Summer Sun! OVparks is a place for fun!

## National Academy of Athletics Tee-Ball Camp



Ages: 4-6  
6/12-6/16 9:00am-12:00pm  
Fee: \$159 / \$162 NR

### Baby Ballet

Ages: walking-3  
6/5-7/3 9:00-9:30am  
Fee: \$47 / \$50 NR



### Pre Ballet

Ages: 3-6  
6/5-7/3 9:30-10:15am  
Fee: \$159 / \$162 NR

## Social Dancing

Cha Cha

Ages: 18+

Salsa

M 6/5-6/26 7:00-8:00pm  
Fee: \$43 / \$46 NR

M 6/5-6/26 8:00-9:00pm  
Fee: \$43 / \$46 NR

## Wiggles & Giggles

Join the Fun with our youngster summer day camp!

Ages: 3-5

Weekly Sessions Available from 6/13-8/1

Tu/W/Th 9:00-11:30am

Fee: \$48 per week (\$33 for week 4)

## New! Intro to Mushroom Growing

Ages: 18+

W 6:30-7:45pm

Fee: \$52 / \$55 NR per class



## Summer Theatre Workshop



### Wizard of Oz Youth Edition

Ages: 8-18

M-F 6/12-6/30 9:00am-2:00pm

Auditions will be held the first day of the workshop, 6/12

Fee: \$353 / \$356 NR



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## MARK YOUR CALENDAR FOR SUMMER PALOOZA

As the event draws near excitement is building for this year's line-up of entertainment, talent, and activities. All Events Management Group and the Orangevale Recreation and Park District are excited to host Orangevale Summer Palooza celebration. Themed "RED WHITE & BLUE!", it's a great experience for the whole family.

Held this year from Friday, June 16th, through Sunday, June 18th, OV Summer Palooza is a calendar-packed event complete with a parade down Greenback Lane, a 5K Fun Run and special "Kids Korner" day with fun-filled activities, a craft/vendor fair with over 50 booths, live entertainment, scrumptious food, and a carnival full of rides.

This year's line-up is jam-packed with local talent and some smashing big name featured headliners. Friday, June 16th is officially "Opening Night", and will kick off the three-day celebration beginning at 4:00 pm with the carnival opening and lots of local crafter and businesses on site. Friday's entertainment is themed "Rock-n-Roll". Featuring headliners ZZCHOPS band. ZZCHOPS is a musical tribute to ZZ TOP. Formed in the fall of 2009 with the vision of paying tribute to the music of ZZ TOP. Performed with passion, grit, and attitude. It's a high-energy Texas boogie power trio. Proclaimed by many as one of the most genuine tributes on the west coast.

Saturday, the 17th is the BIG EVENT kicking off with the Red White & Blue 5K Fun Run and Parade. All those who

are active or have served in our nation's military get in free on Saturday. The fun run begins at 8am and the parade starts at 9 am, our traditional cornhole tournament, and the opening of Kids Korner at 12 noon. This year Kids Korner will be open from 12 noon to 4 pm and will have games and lots of fun activities. Saturday night is a "Li'l Bit Country and Lil Bit Rock 'n' Roll, featuring the Sunset River and headliners The North Forty Band. North Forty out of Rocklin California featuring husband and wife team LG Hyatt & Allison Hyatt and Nashville recording artist and Grass Valley native Kerina Kinch.

Sunday, we celebrate! OVParks 40th. Lots of extra family-oriented activities. Kids bring your dads - they get in free in honor of Father's Day. Read about all the below.

The OV Summer Palooza activities are held locally at The Orangevale Community Park, 7115 Filbert Avenue just south of Oak Avenue behind Green Oaks Elementary School. Admission to the is \$2 for Kids & Seniors and Adults are \$4! Save \$5.00! Unlimited ride wristbands are available for advance purchase from many of our local schools, non-profits, and sponsors like L& M Liquor and Deli. Visit [www.ovsummerpalooza.com](http://www.ovsummerpalooza.com) for all the groups and locations. Advance purchased wristbands are \$30.00 (\$35.00 at the carnival)

To learn more about the event, research the bands and entertainment, get vendor, parade or sponsor applications, go online to our official website at [www.OVSUMMERPALOOZA.COM](http://www.OVSUMMERPALOOZA.COM) or email [Lisa@ovsummerpalooza.com](mailto:Lisa@ovsummerpalooza.com)



ORANGEVALE'S  
**Summer Palooza**

RIDES ★ MUSIC ★ FOOD ★ GAMES ★ PARADE/5K ★ AND MORE

Orangevale Community Park

**JUNE 16 thru 18**

**Parade 5/k JUNE 17**

[www.ovsummerpalooza.com](http://www.ovsummerpalooza.com)



Join the Orangevale Recreation & Park District on Sunday, June 18, 2023 from noon-4:00 p.m. for their 40th Anniversary Celebration taking place at Orangevale Summer Palooza. This event will feature fun for the entire family!

- Interactive Kids Activities
- Specialty Family Entertainment
- Program Displays
- Food Trucks
- Vendors

**Event Programming:**

- 12:00 p.m. Welcome & Event Kick-off
- 12:20 p.m. DJ and Activities
- 1:30 p.m. Magic/Variety Show
- 3:00 p.m. School of Rock
- 4:00 p.m. Guilty As Charged

\*Programming and Entertainment are subject to change with little or no notice.

The Orangevale Recreation & Park District has partnered with the Orangevale Summer Palooza to bring a day filled with fun for the entire fam-

**OVPARKS 40th ANNIVERSARY** from page 4 ily, which includes various performances and vendors. The 40th Anniversary Celebration will begin at noon at Orangevale Community Park (near the horse area). World Class Equine performances from the Boots & Bling Drill

Team, Capital City Aerialist, Nu Balance Vaulters, and DJ Curtis Mixing Entertainment will begin following the event kick-off.

In addition to the performance programming, the event will also feature information and displays pertaining to programs offered by OVparks for the community

and surrounding area neighbors. Food trucks and vendors will be available for delicious bites and local business and craft booths. The OVparks 40th Anniversary Celebration is sure to be fun for the entire family. We look forward to seeing our community on June 18th at Orangevale Community Park to

celebrate!

For More Information about schedule of activities visit [www.ovsummerpalooza.com](http://www.ovsummerpalooza.com)



**ORANGEVALE VIEW MAY 12, 2023**



**OVparks Thanks  
Volunteers for Big  
Day of Service**

What a difference volunteers make! OVparks is grateful for the 150 volunteers who helped complete 11 projects within Orangevale's parks during the Big Day of Service event on Saturday, May 6. On behalf of OVparks Board of Directors and staff, we thank the volunteers for making these parks better for everyone.

**Orangevale Community  
Center Park:**

Spread 25 yards of bark; Plant 44 new plants; Plant 4 trees; Construct

3 new picnic tables; Construct a new set of bleachers; Landscaped the Orangevale History Project building.

**Pecan Park:**

Replanted the butterfly garden; Installed a new park sign; Added new decomposed granite and other repairs to the dog park; Plant 6 trees.

**Orangevale Community Park:** Added planters and decorative rock to the Shady Oaks entrance; Added over 1,000 feet of irrigation and planted 12 trees to the Shady Oaks Disc Golf Course.

**Youth Center Park:**

Planted 2 trees

GENERAL FUND EXPENDITURES  
FOR THE MONTH ENDING  
MAY 31, 2023

CLAIM #	ACCOUNT #	VENDOR	DESCRIPTION	AMOUNT
1907001916	20202100	US BANK NATIONAL ASSOCIAT	BOOKS/PERIODICALS/SUBSCRIPTION	216.66
1907001916	20203800	US BANK NATIONAL ASSOCIAT	EMPLOYEE RECOGNITION	161.16
1907002814	20203900	BARRY ROSS	EMPLOYEE TRANSPORTATION	16.24
1907002828	20203900	SUSAN MYREN	EMPLOYEE TRANSPORTATION	43.62
				59.86
1906999221	20206100	ROTARY CLUB OF ORANGEVALE	MEMBERSHIP DUES	180.00
1907009655	20206100	NATIONAL RECREATION AND P	MEMBERSHIP DUES	700.00
1907009654	20206100	CALIF PARK & RECREATION S	MEMBERSHIP DUES	870.00
				1,750.00
1906999199	20207600	BURKETTS OFFICE SUPPLY IN	OFFICE SUPPLIES	579.59
1907001916	20207600	US BANK NATIONAL ASSOCIAT	OFFICE SUPPLIES	40.89
				620.48
1907001916	20208100	US BANK NATIONAL ASSOCIAT	POSTAL SERVICES	290.00
1906992901	20208500	PRINT PROJECT MANAGERS IN	PRINTING SERVICES	8,935.00
1906999311	20219700	AT&T	TELEPHONE SERVICES	3.48
1906999280	20219700	SPRINT P C S	TELEPHONE SERVICES	112.56
1907009527	20219700	COMCAST	TELEPHONE SERVICES	650.13
1907009525	20219700	COMCAST	TELEPHONE SERVICES	628.57
1907009520	20219700	AT&T	TELEPHONE SERVICES	1.42
				1,396.16
1907009653	20226200	JJR ENTERPRISES INC	OFFICE EQUIPMENT MAINTENANCE S	173.05
1906999205	20259100	STREAMLINE SOFTWARE INC	OTHER PROFESSIONAL SERVICES	200.00
1906999203	20259100	STREAMLINE SOFTWARE INC	OTHER PROFESSIONAL SERVICES	200.00
				400.00
1907009650	20259101	N3X MSP INC	IT SERVICES	1,128.00
1907009650	20281202	N3X MSP INC	SOFTWARE	498.00
1906992903	20285100	KARI MASTERS	RECREATIONAL SERVICES	1,200.00
1906992902	20285100	HOOMAN GHAZANFARI	RECREATIONAL SERVICES	800.00
1906992900	20285100	CARMICHAEL RECREATION & P	RECREATIONAL SERVICES	14,411.22
1906992898	20285100	TERRY MASTEN	RECREATIONAL SERVICES	180.00
1906992897	20285100	BRENDAN CHASE	RECREATIONAL SERVICES	2,422.80
1906999216	20285100	LAUREN BAYHA	RECREATIONAL SERVICES	400.00
1906999210	20285100	KEVIN LOGUE	RECREATIONAL SERVICES	800.00
1906999201	20285100	CIVICPLUS INC	RECREATIONAL SERVICES	9,324.39
1906999231	20285100	RICHARD KOWALESKI	RECREATIONAL SERVICES	264.00
1906999230	20285100	STEVEN MIRANDA	RECREATIONAL SERVICES	872.95
1906999227	20285100	GAIL KENNEY	RECREATIONAL SERVICES	966.00
1906999226	20285100	ADRIAAN JANSEN VAN VUUREN	RECREATIONAL SERVICES	2,107.50
1906999225	20285100	ALLGOOD DRIVING SCHOOL	RECREATIONAL SERVICES	123.25
1906999224	20285100	ALISON LLOYD	RECREATIONAL SERVICES	1,672.00
1906999222	20285100	RESCUE TRAINING INSTITUTE	RECREATIONAL SERVICES	535.50
1907001916	20285100	US BANK NATIONAL ASSOCIAT	RECREATIONAL SERVICES	714.00
1907002808	20285100	TERRY MASTEN	RECREATIONAL SERVICES	162.00
1907002133	20285100	TERRY HOWARD	RECREATIONAL SERVICES	1,134.00
1907002811	20285100	STEPHANIE TADLOCK	RECREATIONAL SERVICES	216.00
1907009671	20285100	GREATER SACRAMENTO INVEST	RECREATIONAL SERVICES	2,607.80
1907009682	20285100	HANDSTANDS INC	RECREATIONAL SERVICES	216.30





**ORANGEVALE RECREATION AND PARK DISTRICT GENERAL FUND  
BUDGET EXPENDITURE DETAIL  
FISCAL YEAR 2022/2023  
MAY 2023**

Account Number	Expenditure Account	Budgeted 2022/2023	Current Expenditures	Expenditures to Date	Funds Available	% Left
<b>1000</b>	<b>SALARIES &amp; EMPLOYEE BENEFITS</b>					
10111000	Salaries & Wages, Regular	921,250.00	68,618.00	801,471.51	119,778.49	13%
10112100	Salaries & Wages, Extra Help	424,200.00	19,311.98	322,119.47	102,080.53	24%
10112400	Salaries, Board members	12,000.00	500.00	6,700.00	5,300.00	44%
10121000	Retirement	296,100.00	22,231.00	259,350.04	36,749.96	12%
10122000	Social Security	91,300.00	6,705.88	85,833.20	5,466.80	6%
10123000	Group Insurance	260,720.00	19,867.01	215,788.86	44,931.14	17%
10124000	Worker's Comp. Ins	49,500.00		55,883.49	(6,383.49)	-13%
10125000	Unemployment Insurance	18,150.00	268.96	6,884.91	11,265.09	62%
10128000	Health Care/Retirees	0.00		-	0.00	#DIV/0!
	<b><i>SUB-TOTAL</i></b>	<b>2,073,220.00</b>	<b>137,502.83</b>	<b>1,754,031.48</b>	<b>319,188.52</b>	<b>15%</b>
<b>2000</b>	<b>SERVICES &amp; SUPPLIES</b>					
20200500	Advertise/Legal Notices	2,300.00		1,595.44	704.56	31%
20202100	Books/Periodicals/Subscrip	2,000.00	216.66	2,688.47	(688.47)	-34%
20202900	Business/Conference Expense	4,000.00		2,284.33	1,715.67	43%
20203500	Education/Training Serv.	3,500.00		1,010.00	2,490.00	71%
20203600	Education /Training Supplies	500.00		-	500.00	100%
20203700	Tuition Reimbursement	500.00		-	500.00	100%
20203800	Employee Recognition	2,300.00	161.16	2,236.16	63.84	3%
20203802	Recognition Items	500.00		-	500.00	100%
20203803	Recognition Events	500.00		10.00	490.00	98%
20203900	Employee Transportation	2,800.00	59.86	2,295.98	504.02	18%
20205100	Liability Insurance	121,600.00		121,571.00	29.00	0%
20205500	Rental Insurance	2,500.00		-	2,500.00	100%
20206100	Membership Dues	14,000.00	1,750.00	14,587.95	(587.95)	-4%
20207600	Office Supplies	6,500.00	620.48	4,816.80	1,683.20	26%
20207602	Signs	500.00		-	500.00	100%
20207603	Keys	350.00		-	350.00	100%
20208100	Postal Services	6,500.00	290.00	8,241.89	(1,741.89)	-27%
20208102	Stamps	2,000.00		306.00	1,694.00	85%
20208500	Printing Services	26,000.00	8,935.00	24,239.57	1,760.43	7%
20210300	Agricultural/Horticultural Service	500.00		-	500.00	100%
20210400	Agricultural/Horticultural Supply	1,000.00		-	1,000.00	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 2022/2023	Current Expenditures	Expenditures to Date	Funds Available	% Left
20218200	Irrigation Supplies	500.00		-	500.00	100%
20218500	Permit Charges	3,000.00		-	3,000.00	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	13,000.00	1,396.16	13,943.65	(943.65)	-7%
20219800	Water	1,000.00		-	1,000.00	100%
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	1,000.00		-	1,000.00	100%
20226200	Office Equip Maint Supplies	3,500.00	173.05	1,685.87	1,814.13	52%
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		-	2,000.00	100%
20232100	Custodial Services	1,000.00		-	1,000.00	100%
20232200	Custodial Supplies	1,000.00		-	1,000.00	100%
20244300	Medical Services	200.00		522.36	(322.36)	-161%
20250500	Accounting Services	7,000.00		5,979.60	1,020.40	15%
20250700	Assessment/Collection Service	19,500.00		17,138.02	2,361.98	12%
20252500	Engineering Services	26,000.00		16,205.70	9,794.30	38%
20253100	Legal Services	20,000.00		594.00	19,406.00	97%
20256200	Transcribing Services	0.00		-	0.00	#DIV/0!
20257100	Security Services	4,500.00		2,236.00	2,264.00	50%
20259100	Other Professional Services	75,000.00	400.00	8,520.36	66,479.64	89%
20259101	Computer Consultants	14,500.00	1,128.00	13,003.00	1,497.00	10%
20281201	PC Hardware	7,000.00		189.65	6,810.35	97%
20281202	PC Software	7,000.00	498.00	4,476.40	2,523.60	36%
20281203	PC Supplies	2,000.00		-	2,000.00	100%
20281900	Elections	34,000.00		29,106.90	4,893.10	14%
20285100	Recreational Services	148,000.00	45,841.56	170,507.57	(22,507.57)	-15%
20285200	Recreational Supplies	37,000.00	1,742.67	25,950.65	11,049.35	30%
20289800	Other Operating Exp - Supplies	2,000.00		-	2,000.00	100%
20289900	Other Operating Exp - Services	2,000.00		-	2,000.00	100%
20291100	System Development Services	3,000.00		3,270.48	(270.48)	-9%
20296200	GS Parking Charges	200.00	3.50	70.00	130.00	65%
	<b>SUB-TOTAL</b>	<b>648,550.00</b>	<b>63,216.10</b>	<b>499,283.80</b>	<b>149,266.20</b>	<b>23%</b>
<b>3000</b>	<b>OTHER CHARGES</b>					
30321000	Interest Expense	29,100.00		29,006.25	93.75	0%
30322000	Bond/Loan Redemption	44,200.00	366.35	42,808.73	1,391.27	3%
30345000	Taxes/Licenses/Assess Trans	1,600.00		1,211.46	388.54	24%
	<b>SUB-TOTAL</b>	<b>74,900.00</b>	<b>366.35</b>	<b>73,026.44</b>	<b>1,873.56</b>	<b>3%</b>

<b>Account Number</b>	<b>Expenditure Account</b>	<b>Budgeted 2022/2023</b>	<b>Current Expenditures</b>	<b>Expenditures to Date</b>	<b>Funds Available</b>	<b>% Left</b>
<b>4000</b>	<b>FIXED ASSETS</b>					
41410100	Land	0.00		-	0.00	
42420200	Struc. & Improvements	720,000.00	389.72	64,077.19	655,922.81	91%
43430300	Vehicles/Equipment	50,000.00	1,740.05	10,958.85	39,041.15	78%
	<b>SUB-TOTAL</b>	<b>770,000.00</b>	<b>2,129.77</b>	<b>75,036.04</b>	<b>694,963.96</b>	<b>90%</b>
<b>5000</b>	<b>INTERFUND CHARGES</b>					
50557100	Fingerprinting Service	2,200.00	192.00	2,080.00	120.00	5%
	<b>SUB-TOTAL</b>	<b>2,200.00</b>	<b>192.00</b>	<b>2,080.00</b>	<b>120.00</b>	<b>5%</b>
79790100	<i>Contingency Appropriations</i>	0.00		-	0.00	0%
	<i>Deposit into Reserves</i>	0.00		-	0.00	0%
	<b>GRAND TOTAL</b>	<b>3,568,870.00</b>	<b>203,407.05</b>	<b>2,403,457.76</b>	<b>1,165,412.24</b>	<b>33%</b>

**ORANGEVALE RECREATION AND PARK DISTRICT GENERAL FUND  
REVENUE STATEMENT  
FISCAL YEAR 2022/2023  
MAY 2023**

Account Number	Revenue Account	2022/2023 Budgeted Revenue	Realized This Period	Collection YTD Balance	YTD Uncollected Balance	% Collected
91910100	Prop. Taxes - Current Secured	1,600,685		1,591,206.48	9,478.52	99.41%
91910200	Prop. Taxes - Current Unsecured	54,400		54,455.08	-55.08	100.10%
91910300	Supplemental Taxes Current	38,400		44,026.98	-5,626.98	114.65%
91910400	Prop. Taxes Sec. Delinquent	12,605		9,745.19	2,859.81	77.31%
91910500	Prop. Taxes Supp. Delinq.	1,945		3,724.09	-1,779.09	191.47%
91910600	Unitary Current Secured	14,500		16,323.82	-1,823.82	112.58%
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		174.88	-34.88	
91913000	Prop. Tax Prior - Unsecured	1,105		499.79	605.21	45.23%
91914000	Penalty Costs - Prop. Tax	500		363.46	136.54	72.69%
91919900	Taxes - Other	-		0.00	0.00	
	<b>SUB-TOTAL TAXES 9100</b>	<b>1,724,280</b>	<b>0.00</b>	<b>1,720,519.77</b>	<b>3,760.23</b>	<b>99.78%</b>
94941000	Interest Income	14,000		14,655.00	-655.00	104.68%
94942900	Building Rental Other	125,000	7,719.94	120,566.14	4,433.86	96.45%
94943900	Cell Tower Leases	48,500	3,958.17	43,539.87	4,960.13	89.77%
94944800	Rec.Concessions Final 9	21,000	550.00	17,629.72	3,370.28	83.95%
94945900	Other Vending Devices	-		0.00	0.00	
94949000	Concessions - Other	-		0.00	0.00	
95952200	Homeowner Prop. Tax Relief	14,000		10,594.69	3,405.31	75.68%
95952900	In-Lieu Taxes	220,000		5,301.86	214,698.14	
95959504	Fiscal Relief for Independent Specia	-		0.00	0.00	
95956900	State Aid - Other Misc. Programs	-		0.00	0.00	
96963313	Miscellaneous Fees	1,000	21.00	1,539.81	-539.81	153.98%
96964600	Recreation Service Charges	550,000	198,982.67	543,321.66	6,678.34	98.79%
96969700	Security Services	1,000	47.87	47.87	952.13	4.79%
96969903	Sponsorships/Scholarships	-		0.00	0.00	
97973000	Donations & Contributions	2,000	150.00	2,425.00	-425.00	121.25%
97973200	Recreation Contributions	-		0.00	0.00	
97973300	Orangevale Clubs	-		0.00	0.00	
97974000	Insurance Proceeds	900		140.95	759.05	15.66%
97979000	Revenue - Other	1,500		2,137.30	-637.30	142.49%
	<b>SUB-TOTAL OTHER MISC. INCO</b>	<b>998,900</b>	<b>211,429.65</b>	<b>761,899.87</b>	<b>237,000.13</b>	<b>76.27%</b>
	<b>TOTAL BUDGET AMOUNT</b>	<b>2,723,180</b>	<b>211,429.65</b>	<b>2,482,419.64</b>	<b>240,760.36</b>	<b>91.16%</b>

OLLAD EXPENDITURES  
FOR THE MONTH ENDING  
MAY 31, 2023

CLAIM #	ACCOUNT #	VENDOR	DESCRIPTION	AMOUNT
1907001916	20207600	US BANK NATIONAL ASSOCIAT	OFFICE SUPPLIES	104.50
1907009541	20210300	NORTHERN CALIFORNIA INALL	AGRICULTURAL/HORTICULTURAL SER	412.50
1906992892	20210400	NIMBUS LANDSCAPING MATERI	AGRICULTURAL/HORTICULTURAL SUPI	59.81
1907002122	20210400	HERITAGE LANDSCAPE SUPPLY	AGRICULTURAL/HORTICULTURAL SUPI	193.47
				<b>253.28</b>
1906992893	20212200	AQUA SOURCE INC	CHEMICAL SUPPLIES	5,973.66
1906999262	20212200	AQUA SOURCE INC	CHEMICAL SUPPLIES	380.55
1907009532	20212200	SCP DISTRIBUTORS LLC	CHEMICAL SUPPLIES	70.47
				<b>6,424.68</b>
1906992894	20213200	TOLLEFSON AND ASSOCIATES	ELECTRICAL MAINTENANCE SUPPLIES	95.95
1906998887	20214100	EASYSTUMPS TREE SERVICES	LAND IMPROVEMENT MAINTENANCE S	1,600.00
1906999253	20214100	R&B QUALITY TREE CARE INC	LAND IMPROVEMENT MAINTENANCE S	600.00
1907009537	20214100	RORY MERRILL	LAND IMPROVEMENT MAINTENANCE S	22,535.00
				<b>24,735.00</b>
1907001916	20214200	US BANK NATIONAL ASSOCIAT	LAND IMPROVEMENT MAINTENANCE S	2,291.03
1907001916	20214200	US BANK NATIONAL ASSOCIAT	TAX ACCRUAL	106.10
1907002122	20214200	HERITAGE LANDSCAPE SUPPLY	LAND IMPROVEMENT MAINTENANCE S	245.66
1907009646	20214200	NIMBUS LANDSCAPING MATERI	LAND IMPROVEMENT MAINTENANCE S	81.56
				<b>2,724.35</b>
1907001916	20215200	US BANK NATIONAL ASSOCIAT	MECHANICAL SYSTEMS MAINTENANCE	438.65
1907001916	20215200	US BANK NATIONAL ASSOCIAT	TAX ACCRUAL	31.85
				<b>470.50</b>
1907009530	20216200	THE SHERWIN-WILLIAMS CO	PAINTING SUPPLIES	197.07
1907009536	20216700	ROV ENTERPRISES INC	PLUMBING MAINTENANCE SERVICES	465.06
1906999264	20218200	SITEONE LANDSCAPE SUPPLY	IRRIGATION SUPPLIES	1,752.31
1907002122	20218200	HERITAGE LANDSCAPE SUPPLY	IRRIGATION SUPPLIES	410.55
1907009531	20218200	SITEONE LANDSCAPE SUPPLY	IRRIGATION SUPPLIES	376.38
1907009649	20218200	HERITAGE LANDSCAPE SUPPLY	IRRIGATION SUPPLIES	563.28
				<b>3,102.52</b>
1906999281	20219100	SMUD	ELECTRICITY	5,005.88
1300837487	20219100	CLEAR CHANNEL (BUS STOP REIMBUF	ELECTRICITY	-300.00
				<b>4,705.88</b>
1907002121	20219200	PACIFIC GAS AND ELECTRIC	NATURAL GAS/LPG/FUEL OIL	7,801.72
1906999279	20219300	ALLIED WASTE SERVICES OF	REFUSE COLLECTION/DISPOSAL SERV	1,733.31
1907002123	20219500	UNITED SITE SERVICES OF C	SEWAGE DISPOSAL SERVICES	201.75
1907002126	20219500	UNITED SITE SERVICES OF C	SEWAGE DISPOSAL SERVICES	201.75
1907009519	20219500	COUNTY OF SACRAMENTO	SEWAGE DISPOSAL SERVICES	819.46
				<b>1,222.96</b>
1907001916	20219800	US BANK NATIONAL ASSOCIAT	WATER	28.54
1907009523	20219800	ORANGEVALE WATER COMPANY	WATER	2,947.56
				<b>2,976.10</b>
1906999259	20220500	NAZIR GROUP	AUTO MAINTENANCE SERVICES	195.04



**ORANGEVALE RECREATION AND PARK DISTRICT - OLLAD ASSESSMENT**  
**BUDGET EXPENDITURE DETAIL**  
**FISCAL YEAR 2022/2023**  
**MAY 2023**

Account Number	Expenditure Account	Budgeted 2022/2023	Current Expenditure	Expenditures to Date	Funds Available	% Left
<b>2000</b>	<b>SERVICES &amp; SUPPLIES</b>					
20203500	Education/Training Service	3,000.00		1,359.66	1,640.34	55%
20206100	Membership Dues	800.00		-	800.00	100%
20207600	Office Supplies	500.00	104.50	308.70	191.30	38%
20207602	Signs	1,000.00		1,171.00	(171.00)	-17%
20207603	Keys	1,000.00		170.21	829.79	83%
20210300	Agricultural/Horticultural Service	12,500.00	412.50	4,612.50	7,887.50	63%
20210400	Agricultural/Horticultural Supply	12,000.00	253.28	8,087.78	3,912.22	33%
20211200	Building Maint. Supplies	8,500.00		8,198.72	301.28	4%
20212200	Chemicals	30,000.00	6,424.68	28,021.69	1,978.31	7%
20213100	Electrical Maint. Service	4,500.00		-	4,500.00	100%
20213200	Electrical Maint. Supplies	2,000.00	95.95	467.46	1,532.54	77%
20214100	Land Improv. Maint. Service	47,500.00	24,735.00	32,585.00	14,915.00	31%
20214200	Land Improv. Maint. Supplies	34,500.00	2,724.35	19,913.06	14,586.94	42%
20215100	Mechanical System Maint. Ser	9,500.00		1,804.72	7,695.28	81%
20215200	Mechanical System Maint. Sup	3,000.00	470.50	931.38	2,068.62	69%
20216200	Painting Supplies	1,500.00	197.07	449.00	1,051.00	70%
20216700	Plumbing Maint. Service	1,000.00	465.06	465.06	534.94	53%
20216800	Plumbing Maint. Supplies	2,500.00		296.86	2,203.14	88%
20218100	Irrigation Service	2,000.00		-	2,000.00	100%
20218200	Irrigation Supplies	16,000.00	3,102.52	8,558.72	7,441.28	47%
20218500	Permit Charges	4,000.00		3,075.00	925.00	23%
20219100	Electricity	70,000.00	4,705.88	58,547.33	11,452.67	16%
20219200	Natural Gas / LPG/ Fuel Oil	24,000.00	7,801.72	27,330.86	(3,330.86)	-14%
20219300	Refuse Collection / Disposal Service	23,500.00	1,733.31	19,143.85	4,356.15	19%
20219500	Sewage Disposal Service	14,200.00	1,222.96	12,727.05	1,472.95	10%
20219700	Telephone System	1,500.00		-	1,500.00	100%
20219800	Water	66,000.00	2,976.10	58,131.33	7,868.67	12%
20219900	Telephone System Maintenance	2,000.00		1,332.00	668.00	33%
20220500	Auto Maintenance Service	5,000.00	637.01	3,061.90	1,938.10	39%
20220600	Auto Maintenance Supplies	5,000.00		4,334.84	665.16	13%
20221200	Construction Equip. Maint. Sup.	500.00		18.31	481.69	96%
20222600	Expendable Tools	3,000.00		-	3,000.00	100%
20223600	Fuel & Lubricants	21,000.00	1,789.40	22,412.71	(1,412.71)	-7%
20227500	Rent/Lease Equipment	4,000.00	412.91	729.08	3,270.92	82%
20228100	Shop Equip. Maint. Service	1,500.00		581.15	918.85	61%
20228200	Shop Equip. Maint. Supplies	7,500.00	816.91	6,720.09	779.91	10%
20229100	Other Equip. Maint. Service	1,500.00		858.90	641.10	43%
20229200	Other Equip. Maint. Supplies	3,000.00		1,201.53	1,798.47	60%
20231400	Clothing/Personal Supplies	3,500.00		2,911.03	588.97	17%
20232100	Custodial Service	0.00		-	0.00	#DIV/0!
20232200	Custodial Supplies	19,500.00	786.93	11,382.25	8,117.75	42%
20250500	Accounting Services	3,000.00		3,286.80	(286.80)	-10%
20252500	Engineering Services	15,100.00		13,320.22	1,779.78	12%
20253100	Legal Services	10,000.00		2,403.00	7,597.00	76%
20257100	Security Services	23,000.00		18,425.86	4,574.14	20%
20259100	Other Professional Services	38,000.00	1,470.48	22,176.41	15,823.59	42%



<b>Account Number</b>	<b>Expenditure Account</b>	<b>Budgeted 2022/2023</b>	<b>Current Expenditure</b>	<b>Expenditures to Date</b>	<b>Funds Available</b>	<b>% Left</b>
20289800	Other Operating Expenses Sup.	3,000.00		-	3,000.00	100%
	<b>SUB-TOTAL</b>	<b>565,600.00</b>	<b>63,339.02</b>	<b>411,513.02</b>	<b>154,086.98</b>	<b>27%</b>
<b>3000</b>	<b>OTHER CHARGES</b>					
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		60.00	1,240.00	95%
	<b>SUB-TOTAL</b>	<b>1,300.00</b>	<b>-</b>	<b>60.00</b>	<b>1,240.00</b>	<b>95%</b>
<b>4000</b>	<b>FIXED ASSETS</b>					
42420200	Struc. & Improvements	328,000.00	11,473.00	11,668.37	316,331.63	96%
43430300	Equipment	0.00		-	0.00	#DIV/0!
	<b>SUB-TOTAL</b>	<b>328,000.00</b>	<b>11,473.00</b>	<b>11,668.37</b>	<b>316,331.63</b>	<b>0%</b>
	<b>GRAND TOTAL</b>	<b>894,900.00</b>	<b>74,812.02</b>	<b>423,241.39</b>	<b>471,658.61</b>	<b>53%</b>



**ORANGEVALE RECREATION AND PARK DISTRICT - KENENTH GROVE ASSESSMENT**  
**BUDGET EXPENDITURE DETAIL**  
**FISCAL YEAR 2022/2023**  
**MAY 2023**

Account Number	Expenditure Account	Budgeted 2022/2023	Current Expenditures	Expenditures to Date	Funds Available	% Left
<b>2000</b>	<b>SERVICES &amp; SUPPLIES</b>					
20200500	Advertise/Legal Notices	500.00		-	500.00	100%
20207600	Office Supplies	100.00		-	100.00	100%
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	44.56	624.42	125.58	17%
20223600	Fuel & Lubricants	800.00	160.00	640.00	160.00	20%
20250500	Accounting Services	600.00		633.60	(33.60)	-6%
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	0%
20259100	Other Professional Services	500.00		-	500.00	100%
20289900	Other Operating Exp - Services	452.00		-	452.00	100%
20291500	COMPASS Costs	150.00		-	150.00	100%
20296200	GS Parking Charges	0.00		-	0.00	0%
	<b>SUB-TOTAL</b>	<b>5,582.00</b>	<b>204.56</b>	<b>2,898.02</b>	<b>2,683.98</b>	<b>48%</b>
<b>4000</b>	<b>FIXED ASSETS</b>					
42420200	Struc. & Improvements	0.00		-	0.00	0%
	<b>SUB-TOTAL</b>	<b>0.00</b>	<b>-</b>	<b>-</b>	<b>0.00</b>	<b>0%</b>
	<b>GRAND TOTAL</b>	<b>5,582.00</b>	<b>204.56</b>	<b>2,898.02</b>	<b>2,683.98</b>	<b>48%</b>



**ORANGEVALE RECREATION & PARK DISTRICT  
FINANCE COMMITTEE MEETING RECAP  
FRIDAY, MAY 19, 2023  
10:00 AM**

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

1. **CALL TO ORDER:** *The meeting was called to order at 10:02 a.m.*

*Roll call: Director Brunberg, Director Stickney, Administrator Ross, Finance/HR Superintendent Von Aesch, Park Superintendent Oropeza, Recreation Supervisor Bain*

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 Ross presented the 4.9% Western States CPI for April. After a discussion on the District's overall healthy budget and the cost to cover a similar COLA for staff, the Director's advised staff to bring a 4% COLA to the full board in June for approval.*

- B. Capital Replacement, Capital Projects, and ADA Projects Discussion

1. Recap Priorities from April 13 BOD Meeting and Funding Amounts and Sources

*Director's and staff reviewed and discussed each project listed on the 1.6m proposed 23/24 Capital Improvements list, including the driveway and pathway connecting the Community Center (CC) and new property, the swimming pool repairs, new boulders/posts/cables at Arcade Cripple Creek, new roof at CC, two HVAC units at CC, a new roof at Kidz Korner, parking lot repairs at various sites, concrete/ADA work at the Youth Center and Community Park, a shade structure at CC (with joint funding), a new floor at the swimming pool, and tennis court maintenance at Almond Park. Directors recommended stretching the parking lot resurfacing over two or three years depending on the actual costs for the pool and driveway. Additionally, if these bids come in lower than projected, to use funds to create more pickleball courts. With a confirmation that 20% is in reserves and the importance of each item, Director's approved to bring the list to the full board. Administrator Ross will create a timeline for easy reference.*

2. Roofing Needs

*Administrator Ross led a discussion reviewing the roof inspection and budget report provided to the District by The Garland Company who inspected the rooves of the Community Center, Kidz Korner, and the Youth Center in March and April. The committee agreed to prioritize the replacement of the Community Center's metal roof along with the Kidz Korner roof for the upcoming fiscal year. The committee intends to recommend a new metal roof for the community center that is designed for attaching solar panels.*

3. Adding Solar Energy and Rebates with the Inflation Reduction Act

*Administrator Ross led a discussion reviewing the energy feasibility analysis provided to the District by Syserco Energy Solutions. The primary focus is on solar energy, but it also includes the health of our HVAC units, and gaps within our building envelope that causes heat and air conditioning to escape. Three options for adding solar panels at the Community Center were provided. Two options involve outside financing, and one option involves entering into a Power Purchase Agreement without the need for outside financing. The Directors expressed opposition to additional outside financing. The District is interested in green energy and anticipates adding solar panels to the roof in the future.*

C. Discussion of the 2022/23 Preliminary Budget

*Administrator Ross presented the Preliminary Budget for all three funds and staff and Directors reviewed each line item for all budgets.*

1. General Fund (332A)

a. Expenditures - . *Directors requested increasing the budget for the recreation services line by \$3,000, reducing the legal services line by \$3,000, and for staff to research potential savings in the telephone services line.*

b. Revenue – *There were no suggestions for changes in the revenue projections.*

2. OLLAD (374A)

a. Expenditures - *Staff will review all security cameras and research for adequate coverage for the new buildings and bring to the full board. The committee requested adding \$15,000 to the equipment line for the upgrade in security camera equipment. Staff advised the costs of chemicals were significantly higher than in years past. Directors recommended an increase in the FEC Police budget line be considered for inflation.*

b. Revenue – *There were no suggestions for changes in the revenue projections.*

3. Kenneth Grove (374B)

a. Expenditures – *Directors advised staff to allocate expenses to KG where appropriate.*

b. Revenue – *There were no suggestions for changes in the revenue projections.*

D. Timeline for the 2023/24 FY Budget Process

*The Preliminary Budget will be presented at the June 2023 BOD Meeting. The Final Budget will be presented at the August 2023 BOD Meeting for final approval.*

E. Schedule Next Meeting

*The next Finance Committee Meeting will be scheduled once the bids are received for the pool and driveway projects.*

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

Director Brunberg requested that staff use the “Changes” column of the Preliminary Budget to reflect the difference between the budgeted amount of the current fiscal year and the projected amount for the upcoming fiscal year. She also asked for the pages to be numbered to help streamline discussion and reduce confusion.

7. **ITEMS FOR NEXT AGENDA**

*Administrator Ross will create a projects timeline and staff is to bring a comprehensive review of our current security cameras and a proposal for coverage for the new buildings.*

8. **ADJOURNMENT** *The meeting was adjourned at 11:37 a.m.*

**ORANGEVALE RECREATION & PARK DISTRICT  
PLANNING COMMITTEE MEETING RECAP  
FRIDAY, MAY 26, 2023  
10:00 AM**

**MEETING LOCATION:  
To begin near entrance of SHADY OAKS DISC GOLF COURSE  
7208 Hazel Avenue  
Orangevale, CA 95662**

**1. CALL TO ORDER**

*The meeting was called to order by Committee Vice Chair Meraz at 10:00am. In attendance were Director Manie Meraz, Administrator Barry Ross, Superintendent Horacio Oropeza, Casey Burgess (President of the Shady Oaks Disc Golf Club), and Jennifer Knisley (Co-Owner of Final 9 Pro Shop). Committee Chair Michael Stickney arrived at 10:03am.*

**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.  
*No additional members of the public participated in the meeting.*

**3. MINUTES**

Review of minutes/recap of the Planning Committee Meeting from March 2, 2023  
*Minutes were provided for reference.*

**4. UNFINISHED BUSINESS**

*There was no unfinished business to address.*

**5. NEW BUSINESS**

a. Shady Oaks Disc Golf Course

- Identify improvement projects for the course

*Casey and Jennifer expressed their appreciation for the planting of several trees near hole #18, and for the colorful planters at the entrance. We then identified projects that we would like to see within the course with the goal of finding common interests that we could prioritize and address collectively.*

*The general project areas included: moving and replacing tee pads; adding basket locations; removing, repairing, and/or replacing benches; restroom building; practice putting area; soil erosion & compaction; signage. The group then walked the course from holes #1 - #8.*

**Hole #1:**

**Restrooms:** *Staff explained that the District's master plan is to replace the existing restroom building with a new and modern building. Based on a recent survey, the community isn't yet ready to help fund the master plan. The group discussed an option to remodel the restrooms with the Club providing volunteer skilled labor and the District providing supplies and guidance.*

**Tee Pad:** *Director Stickney expressed concern about the tee pad being in a low area where there is water runoff and evident soil erosion. He suggested moving the tee pad back several yards. This would get it out of that runoff area and move it closer to the picnic shelter. To move this tee pad would require some irrigation adjustments, the relocation of benches, the relocation of the large Shady Oaks sign, and would require the removal of one large tree limb.*

**Benches:** *There are two metal benches with back supports. The seat of the longer bench is damaged and a safety concern and would need to be repaired or replaced. The shorter bench is still in good condition. The committee considered options of the District and Club splitting the costs for benches with the District taking the lead on the installation with the potential of volunteer labor from the Club.*

**Action Items:** *1. Jennifer and Casey are to speak with Bruce Knisely (co-owner of Final 9) about this option for his insight; 2. Horacio and staff are to move the Shady Oaks sign to a location closer to the picnic shelter as agreed upon by the District and Final 9; 3. Barry is to have a tree expert advise on the removal of the large limb and if the tree would survive this; 4. Horacio is to seek cost estimates for*

*new park benches (not necessary to have a back support); 5. Casey is to make a list of the tee pads most in need of attention, prioritizing them in the order they should be addressed; 6. Casey is to make a list of damaged/unsafe benches that need to be removed or replaced.*

**Hole #2:**

**Soil:** *This hole is mostly barren of trees and vegetation and has obvious soil erosion and compaction. There was expressed desire to bring in additional soil.*

**Basket Location:** *There was a suggestion to add a basket sleeve between and to the left (north) of the two current basket locations.*

**Hole #3:**

**Tee Pad:** *Casey pointed out how the tee pad concrete is worn down. When dirt, sand, or water is on the pad it can become slippery. This is one example of a tee pad that would need to be replaced or somehow repaired.*

**Hole #4:**

**Tee Pad:** *Casey noted the desired location where the Club would like to place the tee pad. It would add about 75 feet to the distance of the hole. Making this move would require the clearing of a small amount of vegetation, the removal of a dead tree, the removal of the existing tee pad, and the removal/replacement of benches. The Committee agreed that this would be a good change for the course and are ready to recommend the approval of this change.*

**Basket Location:** *Casey noted the desired location for a third sleeve for a new basket location. He considered the safety of park walkers. The location would result in the eventual loss of a moderate amount of vegetation.*

**Hole #5:**

**Benches:** *There is one metal bench with a damaged seat that poses safety concerns. This bench needs to be repaired or replaced.*

**Action Item:** *Horacio is to look at this bench and determine the cost-effectiveness of replacing the seat bench section with the back support section, and then cutting off the back support braces to make this a seat bench only (without a back support). Is this more cost-effective than the purchase of a new metal seat bench?*

**Hole #6:**

**Benches:** *There was discussion to remove or replace one bench and change the location of another.*

**Soil:** *The Club feels this hole has experienced the greatest amount of soil erosion. It appears that a significant cause of erosion stems from drainage from the Pasteur Middle School at a higher elevation that is being directed by a large drainage pipe down into the fairway of this hole. The erosion is posing some safety concerns as well as potential damage to tree root systems. Recommended solutions included: a. extend the drainage piping into the creek; b. create some water retention basins to reduce runoff; c. split the drainage pipe so the runoff is diverted and less severe; d. a combination of the above.*

**Action Item:** *Barry is to contact the San Juan Unified School District to bring this concern to their attention and initiate a solution. Barry is to begin by contacting their Facilities Director and follow up with a more formal letter if needed. Jennifer offered to help in this process.*

**Hole #7:**

**Soil:** *The amount of soil erosion on this hole is minimal in comparison to hole #6. This hole also has a drainage pipe coming from the school, but Casey noted that he doesn't see any significant amounts of water coming from this pipe.*

**Hole #8:**

**Tee Pad Area:** *There is a wooden retaining wall box area with a bench near the tee pad. The retaining wall is no longer holding up and needs to be repaired or replaced.*

**Action Items:** *Casey stated that the Club is willing to make repairs. The Committee agrees to this with the submittal of an improvement application. Barry will send an application to Casey.*



**Other:**

**Practice Putting Area:** *The southern 30 feet of the retaining wall has failed and is causing a safety concern. Casey agrees it is in need of repair, but feels it is a lower priority than most other items discussed.*

**Action Item:** *Staff is to remove the damaged section of wood retaining wall and is to bring in soil to create a gradual grading of the slope and not replace the retaining wall.*

**Pathway:** *Many children are dropped off in the parking lot and they walk to the middle school through a gap in the fence that separates Shady Oaks and the school. There was discussion about either creating a DG pathway to encourage this route or closing the gap in the fence to discourage it.*

*Casey, Jennifer, and Horacio each needed to leave the meeting at 11:45am. We agreed to meet again to walk the remaining holes of the course.*

- Discuss cost estimates for the improvement projects: *Tabled for another time*
- Discuss priorities for improvement projects: *Tabled for another time*
- Discuss tentative timelines for improvement projects: *Tabled for another time*
- Discuss other potential plans for the park: *Tabled for another time*

**Tennis/Pickleball Courts:** *Director Stickney, Director Meraz, and Administrator Ross then went to the tennis/pickleball courts.*

**Bench:** *The bench outside the court entrance gate is old and damaged. Staff if to get pricing for a new bench.*

**Signage:** *There are a few laminated signs that are zip-tied to the fence near the entrance gate. Staff is to get pricing for a kiosk or a bulletin board to be installed so we can improve the messaging and appearance of this area.*

b. Rollingwood Open Space

- View storm damage and plan for removal of fallen trees
- This item was tabled for a future meeting*

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

7. **ITEMS FOR NEXT AGENDA**

*Walk the remaining 10 holes of the disc golf course*

8. **ADJOURNMENT**

*The meeting was adjourned at 12:15pm. The next meeting is scheduled for Friday, June 9 at 10:00am at Shady Oaks Disc Golf Course.*

**NOTICES:**

1. As presiding officer, the Chair has the authority to preserve order at all 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 meeting, and to enforce the rules of the meeting.

2. 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](mailto:director@ovparks.com)

Sharon Brunberg

Manie Meraz

Lisa Montes

Arica Presinal

Mike Stickney

# STAFF REPORT



DATE: 6-15-23

TO: Board of Directors

FROM: Barry Ross, District Administrator

SUBJECT: **MONTHLY ACTIVITY REPORT – MAY 2023**

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## **ADMINISTRATION**

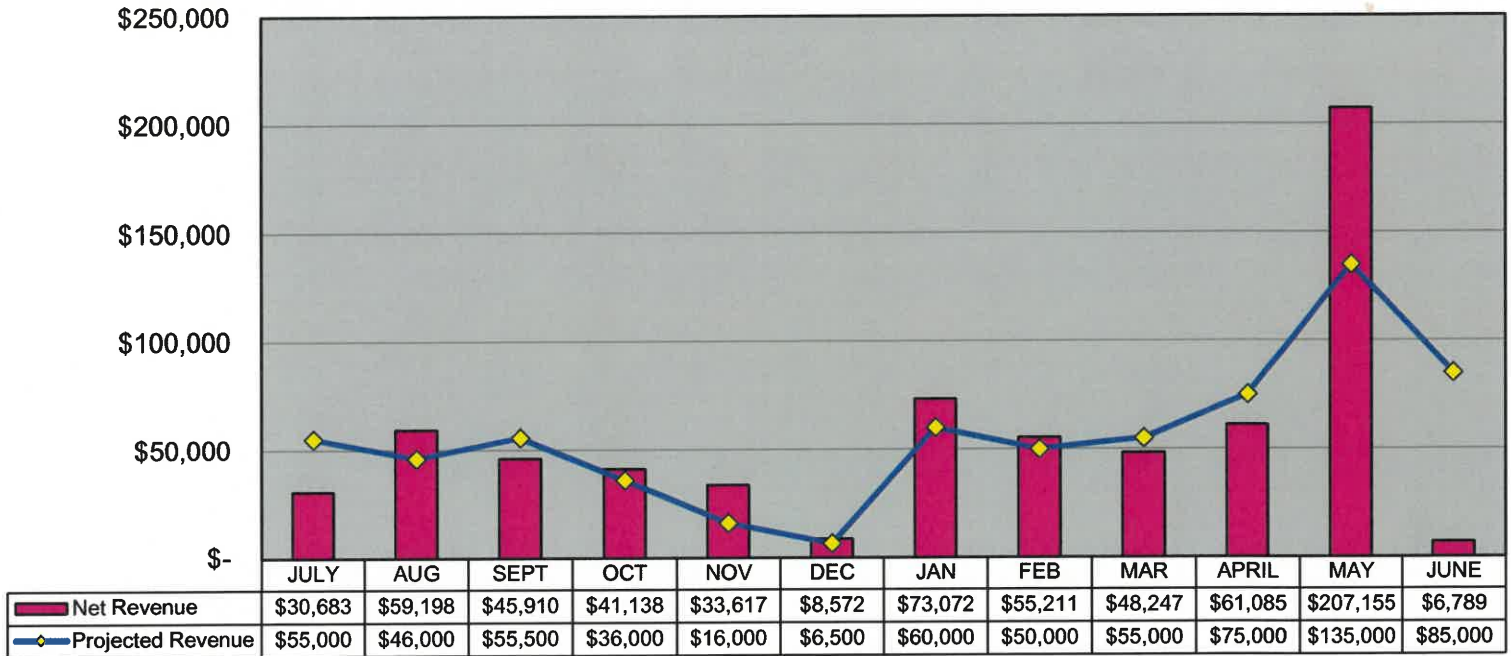
- On the week of May 1, the old chain link fence at the south end of Streng Park was replaced with a new redwood fence.
- On May 6, about 160 volunteers worked to complete several projects at Orangevale Community Center Park, Youth Center Park, Shady Oaks Disc Golf Course, and Pecan Park as part of the annual Big Day of Service that was organized by the Orangevale-Fair Oaks Community Foundation.
- On the week of May 8, damaged concrete sections were replaced with new concrete at Orangevale Community Park. Most of the work was conducted at the Pavilion stage area near the Horse Arena. There were also sections of the concrete pathway that were replaced. This work helped make the park more safe and enjoyable for our visitors.
- On May 20, there was a dedication of a new informational sign at Orangevale Community Park. The sign was created and donated by the Orangevale History Project and it commemorates the California Central Railroad which in the 1860's ran through what is now Community Park. OVparks staff installed the sign.

**RECREATION Monthly Report: May 2023**

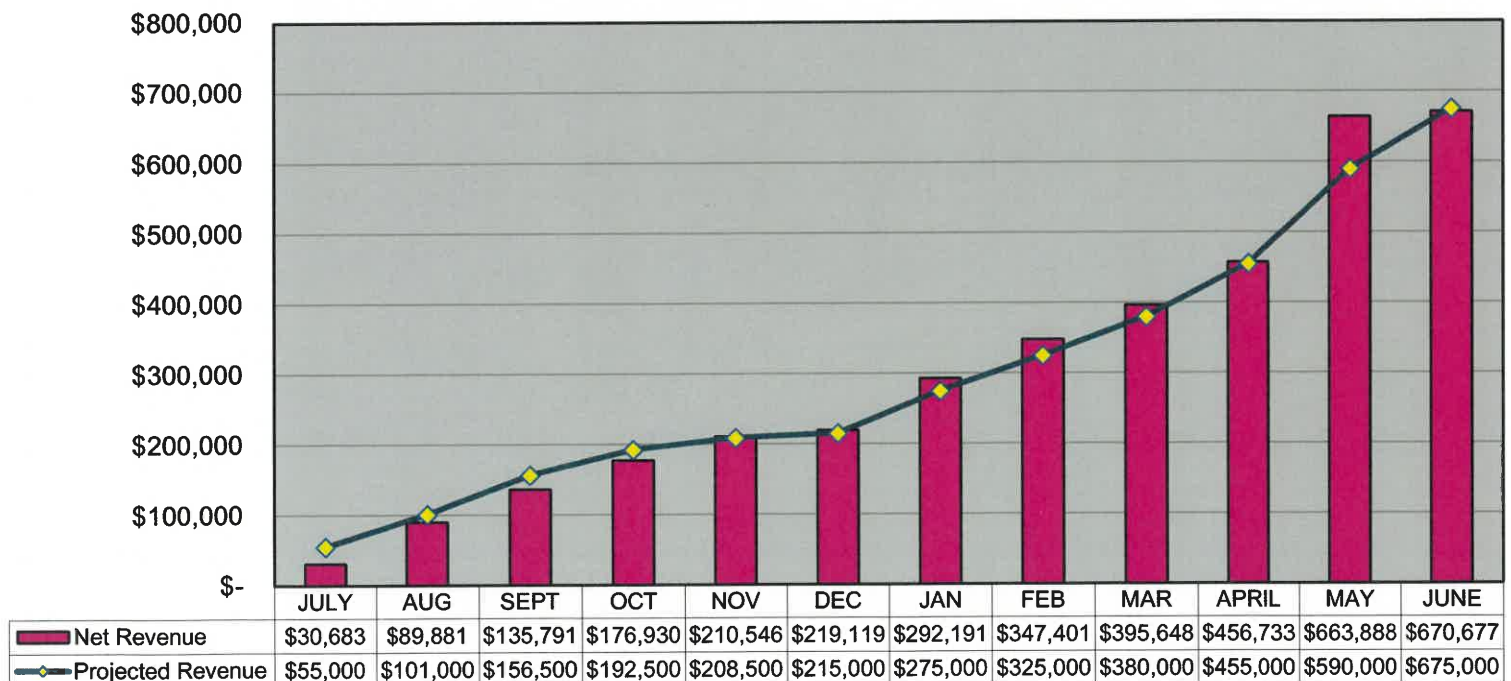
May	Enrollment	Attendance	Gross Revenue
<b>Active Adults</b>			
Bridge	46		\$ 92.00
Mens 3 on 3 Hoops	16		\$ 623.00
Mid-Day Movie		9	
Zumba Gold	3		\$ 90.00
<b>Active Adults Sub Total</b>	<b>65</b>	<b>9</b>	<b>\$ 805.00</b>
<b>Aquatics</b>			
Full Moon & Sunset Paddles	3		\$ 267.00
Kayaking for Boomers	1		\$ 89.00
Learn to Kayak Lake & Calm Waters	1		\$ 89.00
TigerSharks	224		\$ 34,930.00
<b>Aquatics Sub Total</b>	<b>229</b>	<b>0</b>	<b>\$ 35,375.00</b>
<b>Classes</b>			
Internet Drivers Education	5		\$ 145.00
Intro to Mushroom Growing	3		\$ 147.00
Kids Night Out	7		\$ 189.00
RTI Pediatric CPR & First Aid	1		\$ 80.00
Stir cooking Classes - Sunset Chef	9		\$ 270.00
Ukulele Fretters	25		\$ 25.00
<b>Classes Sub Total</b>	<b>50</b>	<b>0</b>	<b>\$ 856.00</b>
<b>Events</b>			
Craft Fair	36		\$ 2,088.00
<b>Events Sub Total</b>	<b>36</b>	<b>0</b>	<b>\$ 2,088.00</b>
<b>Sports &amp; Fitness</b>			
Aikido - Teen/Adult	6		\$ 938.00
Aikido - Youth	9		\$ 745.00
Byers - Kinder Gym	1		\$ 103.00
Chen Tai-Chi Chun	11		\$ 550.00
Karate - Preschool	4		\$ 840.00
Karate - Shotokan Grange Hall	2		\$ 470.00
Karate - Shotokan Youth Center	8		\$ 1,880.00
Pickleball 101	8		\$ 560.00
Pickleball - Youth	3		\$ 60.00
Pilates Reformer	8		\$ 680.00
Turns n Tumble Baby Ballet	12		\$ 396.00
Turns n Tumble Pre Ballet	17		\$ 562.00
Zumbini	6		\$ 240.00
<b>Sports &amp; Fitness Sub Total</b>	<b>95</b>		<b>\$ 8,024.00</b>
<b>Trips</b>			
The Best of Ireland	1		\$ 3,808.10
Calaveras Big Trees Sate Park	14		\$ 1,750.00
<b>Trips Sub Total</b>	<b>15</b>	<b>0</b>	<b>\$ 5,558.10</b>
<b>GRAND TOTAL</b>	<b>490</b>	<b>9</b>	<b>\$ 52,706.10</b>

**May Gross Revenue Recap** – May OTC (over-the-counter) revenue for combined recreation and facility rentals ended at \$207,155 which is \$72,155 above the projected amount. May recreation revenue came in at \$198,660 which is \$78,660 above the projected amount. The May facility revenue came in at \$8,495 which is \$6,505 below 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 May.*

### 2022-2023 ORPD Recreation & Facility Revenue Net vs projected - Monthly View



### 2022-2023 ORPD Recreation & Facility Revenue Net vs Projected - Monthly Cumulative View



**Fulton-El Camino Park District Police Department**  
**Monthly activity report for: Orangevale Recreation and Park District**  
**Reporting Period: May 1-31, 2023**

**Almond Park**

Warning: 5/15/23 16:42 CVC5200(a) only one license plate displayed on vehicle  
 CVC4000(a) No current registration  
 CVC5204(a) Current registration tabs not properly displayed

**Norma Hamlin Park**

No issues to report.

**Off Property**

No issues to report.

**OV Community Center**

Notice To Appear 5/6/23 15:45 PC594(a) Vandalism Mis Individual caught in park spray painting graffiti on wall  
 Call For Service: 5/14/23 13:36 Report of alarm in boys pool restroom. Checked pool area. All was locked and secured. No one in or around pool area. Cleared as false.

**OV Community Park**

Notice To Appear 5/25/23 16:40 PC13700 Domestic violence definition Mis  
 PC273(a) Child endangerment Mis  
 Notice To Appear 5/25/23 16:54 CVC12500(a) Unlicensed driver Mis  
 CVC16028(a) No insurance Inf  
 CVC4000(a) No current registration Inf  
 Call For Service: 5/6/23 13:45 Reported to conduct a welfare check on individual in the park. Individual left the area before arrival  
 Parking Citations: 5/28/23 15:10 CVC4000(a) no current registration  
 5/28/23 15:18 CVC4000(a) no current registration

**OV Community Park (Disc Golf)**

Parking Citations: 5/6/23 15:10 CVC4000(a) no current registration  
 Parking Citations: 5/25/23 16:23 CVC4000(a) no current registration

**Palisades Park**

No issues to report.

**Pecan Park**

Notice To Appear 5/21/23 17:59 CVC24603(c) Inf Driver cited for burned out side tail light  
 Call For Service: 5/21/23 18:54 911 hang up call from phone mapping to the park. No duress heard. Upon call back by dispatch, determined everything was ok.  
 Warning: 5/29/23 17:41 SCO9.36.061(a)(4) Dog off leash. Warning issued due to no prior contact

**Sundance Nature Area**

No issues to report.

**Youth Center Park**

No issues to report

# OvParks Photos of Interest: May 2023

## Spring Craft Fair



# Arcade Cripple Creek Trail



Woodmore Oaks Corridor near 7-Eleven



Woodmore Oaks Corridor approaching Streng Park

# Arcade Cripple Creek Trail



Entering Sundance Park from Fair Oaks Blvd



Crosswalk area entering Tempo Park from Fair Oaks Blvd. (Sunrise District)





**RESOLUTION NO: 23-06-704**

**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 2023/2024**

WHEREAS, all necessary estimates of revenues, expenditures and reserves were reviewed and filed for ending fiscal year 2022/2023; 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>\$ 2,184,933</u>
(2)	Services & Supplies	<u>603,200</u>
(3)	Other charges	<u>74,900</u>
(4)	Fixed Assets	<u>1,182,000</u>
	(a) Land	<u>0</u>
	(b) Structures & Improvements	<u>1,152,000</u>
	(c) Equipment	<u>30,000</u>
(5)	Expenditure transfers	<u>4,000</u>
(6)	Contingencies	<u>          </u>
(7)	Provision for reserve increases	<u>200,000</u>
	<b>TOTAL BUDGET REQUIREMENTS</b>	<b><u>\$ 4,249,033</u></b>

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 2023/2024 fiscal year:

ON A MOTION by Director \_\_\_\_\_, seconded by Director \_\_\_\_\_, the foregoing Resolution was passed and adopted this 15th day of June 2023 by the following vote:

AYES:  
 NOES:  
 ABSTAIN:  
 ABSENT:

APPROVED: \_\_\_\_\_  
 Chair, Board of Directors

6826 Hazel Avenue  
 Orangevale, CA 95662  
 916-988-4373  
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ATTEST: \_\_\_\_\_  
Clerk of the Board

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

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## Preliminary Budget Message – 2023/24

With the three previous fiscal years (2019/20, 2020/21, and 2021/22) being negatively impacted by COVID-19 restrictions, we experienced no obvious setbacks related to the virus in fiscal year 2022-23. We had no facility closures or mandates for face coverings and social distancing that effected our program participation levels. We will continue the new fiscal year with the mindset that we will operate at the healthy levels we experienced this current fiscal year.

For the past few fiscal years, the District has been interested in starting capital projects that would add new recreation facilities and infrastructure to our parks as desired by our community through the master plan process. The District realizes that additional funding is needed in order to add most of these new facilities. The District had a survey conducted in September 2022 which showed that there was not enough support from our property owners to pass a new assessment. High inflation in 2022 was a primary factor. Until a new survey is done, the District is now turning its focus primarily on capital improvement projects that address deferred maintenance. A list of identified projects that are being included for funding in this Preliminary Budget are shown at the end of this report as Exhibit A.

**Revenue:** Though the final numbers are not in yet, our revenue from Recreation Programs & Services will far exceed our initial budget projections. We will forecast similar results for 2023/24. We have reached our projected 5.3% property tax revenue increase in this 2022/23 fiscal year. We have not yet received the County's projection for growth in property tax revenue for 2023/24 so we will include a conservative 2% increase in this preliminary budget. Another important source of funding will come from the Prop 68 Per Capita Grant (\$199K) for the driveway and trails project at Community Center Park. We also anticipate COVID relief funding of about \$200,000 to help offset our lost revenue due to the pandemic in 2020 & 2021. This funding comes from the federal government and is being distributed to counties. The County of Sacramento will be allocating some of this funding to special districts in the coming weeks and months.

**Expenditures:** Though inflation has been gradually declining for several consecutive months, it has had a negative impact on what we have paid for services and supplies. Liability insurance has increased nearly 60% in three years, primarily due to California wildfires. Gas, water, and chlorine (pool) cost increases have also challenged our budget. We intended to complete two large projects (swimming pool renovation and driveway/trails construction) in fiscal year 2022/23. Due to delays, we are moving these projects into the new 2023/24 fiscal year. Following are some key factors related to staffing that will shape our upcoming budget.

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1. We recommend maintaining 13 full-time staff positions for the 2023/24 Preliminary Budget.
2. The Board of Directors approved a 5% salary adjustment for seven of the nine full time job categories as justified by a salary survey. This increase will be applied to the salaries of 11 of the 13 full time staff effective the first day of the pay period that includes July 1, 2023.
3. The Finance Committee is recommending a 4% COLA for all full-time staff effective the first day of the pay period that includes July 1, 2023. This is justified by the Consumer Price Index increase of 4.9% for this area over the past 12-month period.
4. After nine consecutive years with a minimum wage increase, there is no increase expected for 2024.
5. We have not yet received projections from the County regarding increases in health insurance rates. As is our common practice, we have included a 7.5% increase as a placeholder in the Preliminary Budget.
6. As salaries increase, other benefits that are tied to salaries will also show an increase. Those benefits include retirement, Social Security, worker's compensation, and unemployment insurance.

The District is budgeting for 13 important capital improvements in the new fiscal year with a potential cost of up to \$1.78M with funds coming from the General Fund, OLLAD, Park Development Fees, and In-Lieu Fees. See Exhibit A for the list of projects and other details.

The Orangevale Recreation & Park District looks forward to another year of serving the community in a variety of ways to meet their recreational, leisure, health, and wellness needs through safe, welcoming, and enjoyable programs and facilities.

Sincerely,

Barry Ross  
District Administrator

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# Exhibit A

## Orangevale Recreation & Park District Prioritized Capital Improvement Projects for FY 23/24

Capital Improvement Project		Cost Est.	Budget Acct	Est. Timeline
1	Driveway at Community Center Park	\$92K	\$50K = Gen Fund \$42K = Park Dev	Aug-Nov '23
2	Pathways/Trails at Community Center Park	\$130K - \$257K	All = Park Dev.	July-Dec '23
3	Swimming Pool Repairs	\$760,000	\$412K = Gen Fund \$228K = OLLAD \$120K = In Lieu	Sept '23–Feb '24
4	Arcade Cripple Creek Trail: Boulders and post & cable	\$18,000	\$18K = OLLAD	July-Dec '23
5	New Roof at Community Center (metal roof only)	\$330,000	\$330K = Gen Fund	Fall '23
6	Replace 2 HVAC Units at Community Center	\$47,000 ea.	\$94K = OLLAD	Fall/Winter '23/'24
7	New Roof at Kidz Korner	\$40,000	\$40K = OLLAD	Fall '23
8	Parking Lot Repair (all parks except Comm. Center)	\$95,000	\$95K = OLLAD	Spring '24
9	Youth Center Park Concrete and ADA Work	\$50,000	\$50K = OLLAD	Fall/Winter '23/'24
10	Ongoing Concrete Repairs at Community Park	\$20,000	\$20K = OLLAD	Spring '24
11	Shade structure at Outdoor Stage of Community Center	\$5,000	\$5K = Park Dev.	Feb-Apr '24
12	New Flooring at Pool Building	15,000	\$15K = OLLAD	Feb-March '24
13	Almond Tennis Court Maintenance	9,000	\$9K = OLLAD	Sept-Nov '23
<b>TOTALS</b>		<b>\$1.66M - \$1.78M</b>	<b>Gen Fund = \$792K</b> <b>OLLAD = \$569K</b> <b>Park Dev = \$304K</b> <b>In-Lieu = \$120K</b>	

**Orangevale Recreation and Park District  
Budget vs Actual Carryover - FY 21/22 to FY 23/24**

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

	Budget 21/22	Actual 21/22	21/22 Carryover	Budget 22/23	Est Act Budget 22/23	22/23 Est Carryover	Pre-Budget 23/24	Est. Act 23/24
<b>332A - GENERAL FUND</b>								
<i>Beginning Year Fund Balance</i>								
Taxation	961,567	961,567		1,379,553	1,379,553		1,182,495	
Rentals/Interest/Other	1,594,836	1,657,147	62,311	1,724,280	1,730,313	6,033	1,759,890	
In Lieu/Grants/HOPTERS	153,500	218,832	65,332	208,500	208,155	(345)	212,500	
Charges for Service/Rec. Fees/Misc	15,000	302,877	287,877	234,000	18,302	(215,698)	438,000	
	458,000	587,681	129,681	556,400	591,292	34,892	590,970	
<b>Total Revenue</b>	<b>2,221,336</b>	<b>2,766,537</b>	<b>545,201</b>	<b>2,723,180</b>	<b>2,548,062</b>	<b>(175,118)</b>	<b>3,001,360</b>	
Salaries & Benefits	1,904,000	1,786,446	117,554	2,073,220	1,995,328	77,892	2,184,933	
Services & Supplies	529,150	408,226	120,924	648,550	561,415	87,135	603,200	
Capital Improvement	276,400	153,879	122,521	847,100	188,377	658,723	1,260,900	
Prior Year Adjustment								
<b>Total Expenses</b>	<b>2,709,550</b>	<b>2,348,551</b>	<b>360,999</b>	<b>3,568,870</b>	<b>2,745,120</b>	<b>823,750</b>	<b>4,049,033</b>	
<b>Year End Fund Balance</b>	<b>473,353</b>	<b>1,379,553</b>	<b>906,200</b>	<b>533,863</b>	<b>1,182,495</b>	<b>648,632</b>	<b>134,822</b>	
<i>Year End Fund Balance &gt; or &lt; Previous Yr</i>		417,986			(197,058)			
<b>Total Less FB, In Lieu/Grants &amp; Capital Imp</b>	<b>(226,814)</b>	<b>268,988</b>	<b>495,802</b>	<b>(232,590)</b>	<b>(26,983)</b>	<b>205,607</b>	<b>(224,773)</b>	
<b>332A - General Reserve</b>								
	545,014	545,014		545,014	545,014		345,014	
<b>374A - OLLAD - GENERAL FUND</b>								
<i>Beginning Year Fund Balance</i>								
Revenues	384,534	400,091		512,518	512,518		552,456	
Expenses - Services & Supplies	571,838	566,143		573,301	573,254		573,333	
Other Charges - Bond Redemption/Interest	586,500	453,716	(132,784)	565,600	495,256	(70,344)	609,300	
Capital Improvement	1,300	-	(1,300)	1,300	60	(1,240)	1,300	
	227,438	-	(227,438)	328,000	38,000	(290,000)	489,000	
<b>Total Expenses</b>	<b>815,238</b>	<b>453,716</b>		<b>894,900</b>	<b>533,316</b>		<b>1,099,600</b>	
<b>Year End Fund Balance</b>	<b>141,134</b>	<b>512,518</b>		<b>190,919</b>	<b>552,456</b>		<b>26,189</b>	
<b>374A - OLLAD - General Reserve</b>								
		311,713		311,713	311,713		216,713	
<b>374B - Kenneth Grove - GENERAL FUND</b>								
<i>Beginning Year Fund Balance</i>								
Revenues	14,278	17,595		16,724	20,163		22,161	
Expenses - Services & Supplies & Capital Imp.	5,514	5,536		5,582	5,582		5,582	
<b>Year End Fund Balance</b>	<b>14,278</b>	<b>20,163</b>	<b>(2,546)</b>	<b>16,724</b>	<b>3,584</b>	<b>(1,998)</b>	<b>5,582</b>	
<b>374B - Kenneth Grove - General Reserve</b>								
	-	5,932		5,932	5,932		5,932	
<b>88C - In Lieu Park Dedication Fund Balance</b>								
	-	163,928		163,928	173,243		63,000	
<b>332I - Park Dev. Fee Fund Balance</b>								
	-	408,860		408,860	467,027		211,000	

ORANGEVALE RECREATION & PARK DISTRICT

**FISCAL YEAR 2023-2024 PRELIMINARY BUDGET**

SACRAMENTO COUNTY FY 2023-2024 BUDGET INPUT DOCUMENTS

PRELIMINARY BUDGET DOCUMENTS

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

<u>APPROPRIATIONS BY OBJECT OF EXPENDITURE</u>		<u>MEANS OF FINANCING THE BUDGET REQUIREMENTS</u>	
<u>OBJECT 10 - SALARIES AND EMPLOYEE BENEFITS</u>	\$ 2,184,933	<u>ESTIMATED REVENUE</u>	(3,001,360)
<u>OBJECT 20 - SERVICES AND SUPPLIES</u>	\$ 603,200	<u>RESERVES TO BE DECREASED</u>	
<u>OBJECT 30 - OTHER FINANCING USES</u>		<u>GENERAL RESERVES DECREASE</u>	55
<u>LOAN AND LEASE REPAYMENTS</u>			
<u>INTEREST AND PRINCIPAL</u>	\$ 73,300	<u>ENCUMBRANCE DECREASE</u>	
<u>ASSESSMENTS</u>			
<u>JUDGEMENTS/DA</u>	1,600	<u>OTHER RESERVE DECREASE</u>	
<u>TOTAL OBJECT 30 - OTHER FINANCING USES</u>	\$ 74,900	<u>TOTAL RESERVES TO BE DECREASED</u>	
<u>OBJECT 40 - FIXED ASSETS</u>		<u>FUND BALANCE AVAILABLE DECREASE</u>	(1,247,673)
<u>OBJECT 41 - LAND ACQUISITION</u>	\$ -	<u>ESTIMATED LONG-TERM LOAN PROCEEDS</u>	
<u>OBJECT 42 - STRUCTURES AND IMPROVEMENTS</u>	1,152,000	<u>TOTAL AVAILABLE FINANCING</u>	\$ (4,249,033)
<u>OBJECT 43 - EQUIPMENT</u>	30,000		
<u>TOTAL OBJECT 40 - FIXED ASSETS</u>	\$ 1,182,000		
<u>OBJECT 50 - FUNDS TRANSFERS OUT</u>	\$ -	<u>FUND EQUITY SCHEDULE</u>	<u>BALANCE</u>
<u>OBJECT 59 - FUNDS TRANSFERS IN</u>	\$ 4,000	<u>RESERVES</u>	<u>AS OF 7/01/22</u>
<u>OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT</u>		<u>GENERAL</u>	545,014
<u>OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIES</u>		<u>ENCUMBRANCE</u>	-
<u>OBJECT 80 - OTHER COMMODITIES</u>		<u>OTHER</u>	-
<u>PROVISIONS FOR RESERVE INCREASES</u>		<u>FUND BALANCE AVAILABLE</u>	\$ 1,182,495
<u>GENERAL RESERVES</u>		<u>TOTALS</u>	\$ 1,727,509
<u>OTHER RESERVES</u>			
<u>TOTAL BUDGETARY REQUIREMENT</u>	\$ 4,249,033	<u>APPROPRIATIONS LIMIT</u>	\$ 1,247,673
<u>TOTAL DIFFERENCE:</u>		<u>APPROPRIATIONS SUBJECT TO LIMIT</u>	\$ -
		<u>OVER/UNDER LIMIT</u>	\$ 479,836



**EXPENDITURE DETAIL SCHEDULE - FY 2023-24 PRELIMINARY 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 Est. Actuals	FY 23-24 Prelim Budget	Changes	FY 23-24 Final Budget
<b>332A ORANGEVALE RECREATION &amp; PARK DISTRICT</b>								
10111000	SALARIES & WAGES - REGULAR EMPLOYEES	773,184	822,477	921,250	913,675	1,012,443	91,193	0
10112100	SALARIES & WAGES - EXTRA HELP	214,801	317,200	424,200	382,569	405,000	(19,200)	0
10112400	BOARD MEMBERS STIPEND	9,600	7,500	12,000	9,000	12,000	0	0
10121000	RETIREMENT - EMPLOYER COST	233,124	258,412	296,100	293,000	323,990	27,890	0
10122000	OASDHI - EMPLOYER COST	75,749	87,106	91,300	98,000	107,500	16,200	0
10123000	GROUP INS - EMPLOYER COST	240,515	243,455	260,720	235,600	253,000	(7,720)	0
10124000	WORKERS COMP INS - EMPLOYER COST	42,492	40,919	49,500	55,884	63,000	13,500	0
10125000	SUI INS - EMPLOYER COST	8,799	9,377	18,150	7,600	8,000	(10,150)	0
10127000	DENTAL CARE - RETIREES	0	0	0	0	0	0	0
10128000	HEALTH CARE - RETIREES	0	0	0	0	0	0	0
		<b>1,598,264</b>	<b>1,786,446</b>	<b>2,073,220</b>	<b>1,995,328</b>	<b>2,184,933</b>	<b>111,713</b>	<b>0</b>
			<b>Object 10</b>					
20200500	ADVERTISING/LEGAL NOTICES	2,064	0	2,300	2,300	2,300	0	0
20202100	BOOKS/PERIODICALS/SUBSCRIPTIONS	4,263	1,829	2,000	2,700	2,900	900	0
20202900	BUSINESS/CONFERENCE EXPENSE	0	2,530	4,000	3,000	3,500	(500)	0
20203500	EDUCATION & TRAINING SERVICES	0	0	3,500	1,500	3,000	(500)	0
20203600	EDUCATION & TRAINING SUPPLIES	0	0	500	0	500	0	0
20203700	TUITION REIMBURSEMENT	0	0	500	0	500	0	0
20203800	EMPLOYEE RECOGNITION	1,365	1,729	2,300	2,300	2,300	0	0
20203802	RECOGNITION ITEMS	0	68	500	0	500	0	0
20203803	RECOGNITION EVENTS	0	104	500	100	500	0	0

# EXPENDITURE DETAIL SCHEDULE - FY 2023-24 PRELIMINARY 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 Est. Actuals	FY 23-24 Prelim Budget	Changes	FY 23-24 Final Budget
20203900	EMPLOYEE TRANSPORTATION	1,361	2,392	2,800	2,600	2,800	0	0
20205100	LIABILITY INSURANCE	85,240	98,008	121,600	121,571	140,500	18,900	0
20205500	RENTAL INSURANCE	0	624	2,500	0	0	(2,500)	0
20206100	MEMBERSHIP DUES	11,638	13,033	14,000	14,590	14,600	600	0
20207600	OFFICE SUPPLIES	4,019	6,025	6,500	5,400	6,200	(300)	0
20207602	SIGNS	0	0	500	0	500	0	0
20207603	KEYS	0	0	350	0	300	(50)	0
20208100	POSTAL SERVICES	255	4,248	6,500	8,550	7,100	600	0
20208102	STAMPS	551	992	2,000	500	1,600	(400)	0
20208500	PRINTING SERVICES	154	7,399	26,000	24,240	26,000	0	0
20210300	AGRICULTURAL/HORTICULTURAL SERVICE	0	0	500	0	500	0	0
20210400	AGRICULTURAL/HORTICULTURAL SUPPLIES	0	0	1,000	0	500	(500)	0
20211200	BUILDING MAINTENANCE SUPPLIES	0	0	500	0	500	0	0
20212200	CHEMICALS	0	0	500	0	500	0	0
20213100	ELECTRICAL MAINTENANCE SERVICE	0	0	400	0	400	0	0
20213200	ELECTRICAL MAINTENANCE SUPPLIES	0	0	500	0	500	0	0
20214100	LAND IMPROVEMENT MAINTENANCE SERVICE	0	(3,125)	500	0	500	0	0
20214200	LAND IMPROVEMENT MAINTENANCE SUPPLIES	0	0	500	0	500	0	0
20215100	MECHANICAL SYSTEM MAINTENANCE SERVICE	0	0	500	0	500	0	0
20215200	MECHANICAL SYSTEM MAINTENANCE SUPPLY	0	0	500	0	500	0	0
20216100	PAINTING SERVICES	0	0	0	0	0	0	0
20216200	PAINTING SUPPLIES	0	0	500	0	500	0	0
20216700	PLUMBING MAINTENANCE SERVICE	0	0	400	0	400	0	0
20216800	PLUMBING MAINTENANCE SUPPLIES	0	0	500	0	500	0	0

# EXPENDITURE DETAIL SCHEDULE - FY 2023-24 PRELIMINARY 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 Est. Actuals	FY 23-24 Prelim Budget	Changes	FY 23-24 Final Budget
20218100	CONSTRUCTION SERVICES	0	0	500	0	500	0	0
20218200	CONSTRUCTION SUPPLIES	0	0	500	0	500	0	0
20218500	PERMIT CHARGES	0	0	3,000	0	1,500	(1,500)	0
20219100	ELECTRICITY	0	0	500	0	500	0	0
20219200	NATURAL GAS / LPG / FUEL OIL	0	0	500	0	500	0	0
20219300	REFUSE COLLECTION/DISPOSAL SERVICE	0	0	500	0	500	0	0
20219500	SEWAGE DISPOSAL SERVICE	0	0	500	0	500	0	0
20219700	TELEPHONE SERVICE	12,609	12,156	13,000	15,350	15,500	2,500	0
20219800	WATER	0	0	1,000	0	1,000	0	0
20219900	TELEPHONE SYSTEM MAINTENANCE	0	0	500	0	500	0	0
20220500	AUTOMOTIVE MAINTENANCE SERVICE	0	0	500	0	500	0	0
20220600	AUTOMOTIVE MAINTENANCE SUPPLIES	0	0	500	0	500	0	0
20221200	CONSTRUCTION EQUIP MAINT SUPPLIES	0	0	500	0	500	0	0
20222600	EXPENDABLE TOOLS	0	0	500	0	500	0	0
20223600	FUEL & LUBRICANTS	0	0	500	0	500	0	0
20226100	OFFICE EQUIPMENT MAINTENANCE SERVICE	0	0	1,000	0	500	(500)	0
20226200	OFFICE EQUIPMENT MAINTENANCE SUPPLIES	1,570	2,182	3,500	1,800	3,000	(500)	0
20227500	RENTS/LEASES EQUIPMENT	0	0	500	0	500	0	0
20228100	SHOP EQUIPMENT MAINTENANCE SERVICE	0	0	500	0	500	0	0
20228200	SHOP EQUIPMENT MAINTENANCE SUPPLIES	0	0	500	0	500	0	0
20229100	OTHER EQUIPMENT MAINTENANCE SERVICE	0	0	500	0	500	0	0
20229200	OTHER EQUIPMENT MAINTENANCE SUPPLIES	0	0	500	0	500	0	0

# EXPENDITURE DETAIL SCHEDULE - FY 2023-24 PRELIMINARY 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 Est. Actuals	FY 23-24 Prelim Budget	Changes	FY 23-24 Final Budget
20231400	CLOTHING/PERSONAL SUPPLIES	588	927	2,000	2,000	2,000	0	0
20232100	CUSTODIAL SERVICES	0	0	1,000	0	1,000	0	0
20232200	CUSTODIAL SUPPLIES	0	(411)	1,000	0	500	(500)	0
20244300	MEDICAL SERVICE	231	0	200	550	300	100	0
20250500	ACCOUNTING SERVICES	5,376	5,376	7,000	5,980	7,000	0	0
20250700	ASSESSMENT/COLLECTION SERVICES	18,341	18,849	19,500	19,500	19,500	0	0
20251900	ARCHITECTURAL SERVICES	0	0	0	0	0	0	0
20252500	ENGINEERING SERVICES	0	0	26,000	16,206	6,000	(20,000)	0
20253100	LEGAL SERVICES	(16,245)	0	20,000	1,500	15,000	(5,000)	0
20256200	TRANSCRIBING SERVICES	0	0	0	0	0	0	0
20257100	SECURITY SERVICES	0	2,807	4,500	2,700	4,000	(500)	0
20259100	OTHER PROFESSIONAL SERVICES	11,473	5,417	75,000	18,500	23,000	(52,000)	0
20259101	COMPUTER CONSULTANTS	10,403	5,730	14,500	14,300	14,500	0	0
20281201	PC HARDWARE	956	2,678	7,000	2,200	6,000	(1,000)	0
20281202	PC SOFTWARE	3,039	2,846	7,000	5,000	6,000	(1,000)	0
20281203	PC SUPPLIES	1,661	200	2,000	500	2,000	0	0
20281900	REGISTRATION SERVICES (ELECTIONS)	1,887	0	34,000	29,107	0	(34,000)	0
20285100	RECREATIONAL SERVICES	100,497	175,343	148,000	199,500	200,000	52,000	0
20285200	RECREATIONAL SUPPLIES	14,694	35,085	37,000	32,000	37,000	0	0
20289800	OTHER OPERATING EXPENSE - SUPPLIES	133	27	2,000	1,000	2,000	0	0
20289900	OTHER OPERATING EXPENSE - SERVICES	400	0	2,000	1,000	2,000	0	0
20291100	SYSTEM DEVELOPMENT SERVICE	2,963	2,963	3,000	3,271	3,300	300	0
20296200	GS PARKING CHARGES	56	195	200	100	200	0	0

# EXPENDITURE DETAIL SCHEDULE - FY 2023-24 PRELIMINARY 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 Est. Actuals	FY 23-24 Prelim Budget	FY 23-24 Final Budget	Changes
	<b>Object 20</b>	<b>281,542</b>	<b>408,226</b>	<b>648,550</b>	<b>561,415</b>	<b>603,200</b>	<b>(45,350)</b>	<b>0</b>
30321000	INTEREST EXPENSE	38,932	33,864	29,100	29,006	29,100	0	0
30322000	BOND/LOAN REDEMPTION	110,898	116,378	44,200	43,200	44,200	0	0
30345000	TAX/LIC/ASSESSMENTS	1,539	1,135	1,600	1,212	1,600	0	0
	<b>Object 30</b>	<b>151,370</b>	<b>151,377</b>	<b>74,900</b>	<b>73,418</b>	<b>74,900</b>	<b>0</b>	<b>0</b>
41410100	LAND	(51)	1,350	0	0	0	0	0
	<b>Object 41</b>	<b>(51)</b>	<b>1,350</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
42420100	BUILDINGS	0	0	0	0	0	0	0
42420200	STRUCTURES	48,001	0	720,000	100,000	1,152,000	432,000	0
	<b>Object 42</b>	<b>48,001</b>	<b>0</b>	<b>720,000</b>	<b>100,000</b>	<b>1,152,000</b>	<b>432,000</b>	<b>0</b>
43430300	VEHICLES/EQUIPMENT - OTHER	0	0	50,000	10,959	30,000	(20,000)	0
	<b>Object 43</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>10,959</b>	<b>30,000</b>	<b>(20,000)</b>	<b>0</b>
50557100	FINGERPRINTING SERVICE	1,476	1,152	2,200	4,000	4,000	1,800	0
	<b>Object 59</b>	<b>1,476</b>	<b>1,152</b>	<b>2,200</b>	<b>4,000</b>	<b>4,000</b>	<b>1,800</b>	<b>0</b>

# EXPENDITURE DETAIL SCHEDULE - FY 2023-24 PRELIMINARY 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 Est. Actuals	FY 23-24 Prelim Budget	Changes	FY 23-24 Final Budget
79790100	CONTINGENCY APPROPRIATIONS	0	0	0	0	0	0	0
	GENERAL RESERVES	0	0	0	0	200,000	200,000	0
	Object 79	0	0	0	0	200,000	200,000	0
	FUND CENTER 9339332	2,080,602	2,348,551	3,568,870	2,745,120	4,249,033	680,163	0
	FUND TOTAL 332 A	2,080,602	2,348,551	3,568,870	2,745,120	4,249,033	680,163	0

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

Commitment Item	Description	FY 20-21	FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24	Charges	Final Budget
		Actuals	Actuals	Budget	Est. Actuals	Prelim. Budget			
<b>332A ORANGEVALE RECREATION &amp; PARK DISTRICT</b>									
91910100	PROP TAX CUR SEC	(1,437,148)	(1,519,686)	(1,600,685)	(1,601,000)	(1,633,000)	(32,315)		0
91910200	PROP TAX CUR UNSEC	(52,678)	(52,553)	(54,400)	(54,455)	(53,200)	1,200		0
91910300	PROP TAX CUR SUP	(37,632)	(55,745)	(38,400)	(44,027)	(44,000)	(5,600)		0
91910400	PROPERTY TAX SECURED DELINQ.	(12,179)	(10,832)	(12,605)	(9,745)	(10,900)	1,705		0
91910500	PROPERTY TAX SUPPLE DELINQ.	(1,879)	(1,940)	(1,945)	(3,724)	(2,500)	(555)		0
91910600	PROPERTY TAX UNITARY	(13,798)	(14,483)	(14,500)	(16,324)	(14,800)	(300)		0
91912000	PROP TAX REDEMP	(105)	(140)	(140)	(175)	(140)	0		0
91913000	PROP TAX PR UNSEC	(1,116)	(1,105)	(1,105)	(500)	(900)	205		0
91914000	PROP TAX PENALTIES	(412)	(663)	(500)	(363)	(450)	50		0
91919900	TAXES - OTHER	0	0	0	0	0	0		0
	<b>Object 91</b>	<b>\$ (1,556,947)</b>	<b>\$ (1,657,147)</b>	<b>\$ (1,724,280)</b>	<b>\$ (1,730,313)</b>	<b>\$ (1,759,890)</b>	<b>\$ (35,610)</b>		<b>\$ -</b>
94941000	INTEREST INCOME	(8,579)	(9,488)	(14,000)	(14,655)	(14,500)	(500)		0
94942900	BUILDING RENTAL OTHER	(34,722)	(138,073)	(125,000)	(125,000)	(130,000)	(5,000)		0

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

Commitment Item	Description	FY 20-21	FY 21-22	FY 22-23	FY 22-23	FY 23-24	FY 23-24	
		Actuals	Actuals	Budget	Est. Actuals	Prelim. Budget	Changes	Final Budget
94943900	GROUND LEASES (CELL TOWERS)	(56,339)	(47,305)	(48,500)	(47,500)	(47,000)	1,500	0
94944800	REC. CONCESSION (FINAL 9)	(21,893)	(23,966)	(21,000)	(21,000)	(21,000)	0	0
94945900	VENDING MACHINES	0	0	0	0	0	0	0
94949000	CONCESSIONS OTHER	0	0	0	0	0	0	0
	<b>Object 94</b>	<b>(121,533)</b>	<b>(218,832)</b>	<b>(208,500)</b>	<b>(208,155)</b>	<b>(212,500)</b>	<b>(4,000)</b>	<b>0</b>
95952200	HOMEOWNER PROP TAX RELIEF	(12,845)	(12,856)	(14,000)	(13,000)	(14,000)	0	0
95952900	IN LIEU TRANSFER	0	(40,012)	(220,000)	(5,302)	(424,000)	(204,000)	0
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
	<b>Object 95</b>	<b>(12,845)</b>	<b>(302,877)</b>	<b>(234,000)</b>	<b>(18,302)</b>	<b>(438,000)</b>	<b>(204,000)</b>	<b>0</b>
96963313	MISCELLANEOUS OTHER FEES	(3,560)	(3,056)	(1,000)	(1,540)	(1,000)	0	0
96964600	RECREATION SERVICE CHGS	(408,292)	(580,337)	(550,000)	(585,000)	(585,000)	(35,000)	0
96969700	SECURITY SERVICES	0	(352)	(1,000)	(49)	(1,000)	0	0
	<b>Object 96</b>	<b>(411,852)</b>	<b>(583,745)</b>	<b>(552,000)</b>	<b>(586,589)</b>	<b>(587,000)</b>	<b>(35,000)</b>	<b>0</b>



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

Commitment Item	Description	FY 20-21		FY 21-22		FY 22-23		FY 22-23		FY 23-24		FY 23-24 Final Budget
		Actuals	Actuals	Actuals	Budget	Est. Actuals	Prelim. Budget	Changes				
97973000	DONATIONS/CONTRIBUTIONS	(1,720)	(2,951)	(2,000)	(2,425)	(2,300)	(300)					0
97974000	INSURANCE PROCEEDS	(130)	(532)	(900)	(141)	(270)	630					0
97979000	MISCELLANEOUS OTHER REVENUES	(1,710)	(453)	(1,500)	(2,137)	(1,400)	100					0
97979900	PRIOR YEAR	0	0	0	0	0	0					0
	<b>Object 97</b>	<b>(3,560)</b>	<b>(3,936)</b>	<b>(4,400)</b>	<b>(4,703)</b>	<b>(3,970)</b>	<b>430</b>					<b>0</b>
98986200	ASSET SALE PROCEEDS - SP DIST	0	0	0	0	0	0					0
	<b>Object 98</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>					<b>0</b>
	FUND CENTER 9339332	(2,106,737)	(2,766,537)	(2,723,180)	(2,548,062)	(3,001,360)	(278,180)					0
	FUND TOTAL 332A	(2,106,737)	(2,766,537)	(2,723,180)	(2,548,062)	(3,001,360)	(278,180)					0

# 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

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TOTAL of LONG TERM DEBT:		0.00	0.00
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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

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TOTAL of LONG TERM DEBT:		67,722.50	1,053,798.80
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Orangevale Community Center Park formerly Regency Baptist Church  
Interest rate is 3.25%

**Orangevale Recreation and Park District  
Reserve Fund Allocation - Fiscal 2023/24 Preliminary**

<b>Orangevale Recreation and Park District - General Fund 332A</b>	
<b>Reserve Fund Category</b>	
<b>Unrestricted</b>	
<i>Assigned</i>	
Capital Replacement - Swimming Pool @ 7/1/14	200,000
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	0
Capital Replacement - Community Center @ 7/1/14	150,000
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 - Parking Lots & Pathways @ 7/1/14	50,000
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 - Park Equipment @ 7/1/14	145,014
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
Total Assigned (General Reserve) @ 7/1/14	545,014
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	345,014
2013/14 Fiscal Budget (Fund Balance) @ 7/1/14	559,600
2014/15 Fiscal Budget (Fund Balance) @ 7/1/15	370,086
2015/16 Fiscal Budget (Fund Balance) @ 7/1/16	441,900
2016/17 Fiscal Budget (Fund Balance) @ 7/1/17	429,800
2017/18 Fiscal Budget (Fund Balance) @ 7/1/18	344,300
2018/19 Fiscal Budget (Fund Balance) @ 7/1/19	399,500
2019/20 Fiscal Budget (Fund Balance) @ 7/1/20	643,750
2020/21 Fiscal Budget (Fund Balance) @ 7/1/21	628,750
2021/22 Fiscal Budget (Fund Balance) @ 7/1/22	488,214
2023/24 Fiscal Budget (Fund Balance) @ 7/1/23 Est.	845,690
<i>Unassigned Balance as of 7/1/2014</i>	<i>132,287</i>
<i>Unassigned Balance as of 7/1/2015</i>	<i>144,691</i>
<i>Unassigned Balance as of 7/1/2016</i>	<i>181,736</i>
<i>Unassigned Balance as of 7/1/2017</i>	<i>309,467</i>
<i>Unassigned Balance as of 7/1/2018</i>	<i>301,657</i>
<i>Unassigned Balance as of 7/1/2019</i>	<i>639,362</i>
<i>Unassigned Balance as of 7/1/2020</i>	<i>517,325</i>
<i>Unassigned Balance as of 7/1/2021</i>	<i>306,681</i>
<i>Unassigned Balance as of 7/1/2022</i>	<i>473,353</i>
<i>Unassigned Balance as of 7/1/2023 Est.</i>	<i>533,863</i>
<b>Orangevale Landscaping and Lighting Assessment District (OLLAD)</b>	
<b>Reserve Fund Category</b>	
Debt Service & OLLAD Maintenance @ 7/1/14	595,063
Increase/Decrease 2014/15	-67,743
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 Est	39,938
Debt Service & OLLAD Maintenance @ 7/1/23 Est	933,711

<b>Kenneth Grove Landscaping and Lighting Assessment District 374B</b>	
<b>Reserve Fund Category - used for the Kenneth Grove Landscape</b>	
Unrestricted	
<i>Assigned: Kenneth Grove Maintenance@ 7/1/14</i>	34,319
<i>Increase/Decrease 2014/15</i>	-387
<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 Est.</i>	1,998
<i>Assigned: Kenneth Grove Maintenance@ 7/1/23 Est.</i>	28,093

<b>Developer In-Lieu Fees - 88C</b>	
<b>Reserve Fund Category as per Govt. Code Section 66477</b>	
Restricted @ 7/1/12	89,314
Developer Deposits and Interest 2012/13	618
Reduction 2012/13 as per Resolutions	0
Restricted @ 7/1/13	89,932
Developer Deposits and Interest 2013/14	114,718
Reduction 2013/14 as per Resolutions	-8,806
Restricted @ 7/1/14	195,844
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

<b>Park Development Fees - 332 I</b>	
<b>Reserve Fund Category as per Govt. Code Section 66000 et seq.</b>	
Restricted @ 7/1/12	62,518
Developer Deposits and Interest 2012/13	202,306
Reduction 2012/13	-15,736
Restricted @ 7/1/13	249,089
Developer Deposits and Interest 2013/14	271,536
Reduction 2013/14	0
Restricted @ 7/1/14	520,624
Developer Deposits and Interest 2014/15	112,495
Reduction 2014/15	0
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



**RESOLUTION NO: 23-06-705**

**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 2023/2024**

WHEREAS, all necessary estimates of revenues, expenditures and reserves were reviewed and filed for ending fiscal year 2022/2023; 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	\$ _____
(2)	Services & Supplies	<u>609,300</u>
(3)	Other charges	<u>1,300</u>
(4)	Fixed Assets	<u>489,000</u>
	(a) Land	_____
	(b) Structures & Improvements	<u>474,000</u>
	(c) Equipment	<u>15,000</u>
(5)	Expenditure transfers	_____
(6)	Contingencies	_____
(7)	Provision for reserve increases	_____
	<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ <u>1,099,600</u></b>

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 2023/2024 fiscal year:

ON A MOTION by Director \_\_\_\_\_, seconded by Director \_\_\_\_\_, the foregoing Resolution was passed and adopted this 15th day of June 2023 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 2022-2023 PRELIMINARY 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>	\$ -	\$ (573,333)
<u>OBJECT 20 - SERVICES AND SUPPLIES</u>	\$ 609,300	
<u>OBJECT 30 - OTHER FINANCING USES</u>		
<u>LOAN AND LEASE REPAYMENTS</u>		
<u>INTEREST AND PRINCIPAL</u>	0	
<u>TAXES/LICENSES/ASSESSMENTS</u>	1,300	
<u>JUDGEMENTS/DAMAGES</u>		
<u>TOTAL OBJECT 30 - OTHER FINANCING USES</u>	\$ 1,300	-
<u>OBJECT 40 - FIXED ASSETS</u>		(621,267)
<u>OBJECT 41 - LAND ACQUISITION</u>		
<u>OBJECT 42 - STRUCTURES AND IMPROVEMENTS</u>	474,000	
<u>OBJECT 43 - EQUIPMENT</u>	15,000	(1,194,600)
<u>TOTAL OBJECT 40 - FIXED ASSETS</u>	\$ 489,000	
<u>OBJECT 50 - FUNDS TRANSFERS OUT</u>		
<u>OBJECT 59 - FUNDS TRANSFERS IN</u>		
<u>OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT</u>		
<u>OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIES</u>		
<u>OBJECT 80 - OTHER COMMODITIES</u>		
<u>PROVISIONS FOR RESERVE INCREASES</u>		
<u>GENERAL RESERVES</u>		311,713
<u>OTHER RESERVES</u>		
<u>TOTAL BUDGETARY REQUIREMENT</u>	\$ 1,194,600	\$ 621,267
<u>TOTAL DIFFERENCE:</u>		\$ 242,902

<u>FUND EQUITY SCHEDULE</u>	<u>BALANCE</u>	<u>INCREASES</u>	<u>DECREASES</u>	<u>ADJUSTED FUND</u>
	<u>Est. 7/01/23</u>			<u>BALANCE</u>
<u>RESERVES</u>				
<u>GENERAL</u>	311,713			311,713
<u>ENCUMBRANCE</u>				
<u>OTHER</u>				
<u>FUND BALANCE</u>				
<u>AVAILABLE</u>	\$ 552,456		\$ 621,267	\$ (68,811)
<u>TOTALS</u>	\$ 864,169	\$ -	\$ 621,267	\$ 242,902

<u>APPROPRIATIONS LIMIT</u>	\$ 1,194,600
<u>APPROPRIATIONS SUBJECT TO LIMIT</u>	-
<u>OVER/UNDER LIMIT</u>	

**EXPENDITURE DETAIL SCHEDULE - FY 2023-24 PRELIMINARY 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	Est. Actuals	Budget		Prelim Budget
<b>374A OLLAD</b>							
20203500	EDUCATION/TRAINING SERVICE	756	1,104	3,000	1,360	3,000	0
20206100	MEMBERSHIP DUES	150	0	800	0	500	(300)
20207600	OFFICE SUPPLIES	499	13	500	400	500	0
20207602	SIGNS	932	0	1,000	1,171	1,000	0
20207603	KEYS	1,030	35	1,000	190	800	(200)
20210300	AGRICULTURAL/HORTICULTURAL SERVICE	5,093	12,433	12,500	6,500	12,500	0
20210400	AGRICULTURAL/HORTICULTURAL SUPPLIES	2,466	3,311	12,000	12,000	12,000	0
20211200	BUILDING MAINTENANCE SUPPLIES	8,140	5,745	8,500	10,000	9,000	500
20212200	CHEMICALS	43,154	37,413	30,000	33,000	56,000	26,000
20213100	ELECTRICAL MAINTENANCE SERVICE	263	0	4,500	1,400	4,000	(500)
20213200	ELECTRICAL MAINTENANCE SUPPLIES	385	708	2,000	600	1,500	(500)
20214100	LAND IMPROVEMENT MAINTENANCE SERVICE	42,506	32,994	47,500	41,000	47,000	(500)
20214200	LAND IMPROVEMENT MAINTENANCE SUPPLIES	13,417	31,680	34,500	25,000	34,000	(500)
20215100	MECHANICAL SYSTEM MAINTENANCE SERVICE	1,808	5,410	9,500	3,000	9,000	(500)
20215200	MECHANICAL SYSTEM MAINTENANCE SUPPLY	2,768	2,206	3,000	1,500	3,000	0
20216200	PAINTING SUPPLIES	1,402	1,463	1,500	500	1,500	0
20216700	PLUMBING MAINTENANCE SERVICE	250	155	1,000	466	1,000	0
20216800	PLUMBING MAINTENANCE SUPPLIES	1,712	1,783	2,500	500	2,500	0
20218100	IRRIGATION SERVICES	0	0	2,000	0	2,000	0
20218200	IRRIGATION SUPPLIES	18,916	12,443	16,000	11,000	16,000	0
20218500	PERMIT CHARGES	3,639	3,104	4,000	3,500	4,000	0
20219100	ELECTRICITY	73,459	71,848	70,000	68,000	73,000	3,000

**EXPENDITURE DETAIL SCHEDULE - FY 2023-24 PRELIMINARY 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	Est. Actuals	Budget		Prelim Budget
<b>374A OLLAD</b>							
20219200	NATURAL GAS / LPG / FUEL OIL	23,173	23,432	24,000	35,000	40,000	16,000
20219300	REFUSE COLLECTION/DISPOSAL SERVICE	21,045	18,455	23,500	21,000	23,000	(500)
20219500	SEWAGE DISPOSAL SERVICE	7,194	14,040	14,200	14,200	14,000	(200)
20219700	TELEPHONE SERVICE	0	0	1,500	0	1,000	(500)
20219800	WATER	67,487	52,883	66,000	64,000	66,000	0
20219900	TELEPHONE SYSTEM MAINTENANCE	1,332	1,332	2,000	1,332	1,500	(500)
20220500	AUTOMOTIVE MAINTENANCE SERVICE	1,189	3,445	5,000	3,500	4,000	(1,000)
20220600	AUTOMOTIVE MAINTENANCE SUPPLIES	4,437	3,928	5,000	5,000	6,000	1,000
20221200	CONSTRUCTION EQUIP MAINT SUPPLIES	0	22	500	50	500	0
20222600	EXPENDABLE TOOLS	1,644	1,126	3,000	500	2,500	(500)
20223600	FUEL & LUBRICANTS	13,547	18,162	21,000	24,400	24,000	3,000
20227500	RENTS/LEASES EQUIPMENT	290	587	4,000	1,500	3,500	(500)
20228100	SHOP EQUIPMENT MAINTENANCE SERVICES	66	579	1,500	700	1,500	0
20228200	SHOP EQUIPMENT MAINTENANCE SUPPLIES	4,888	5,067	7,500	7,500	7,500	0
20229100	OTHER EQUIPMENT MAINTENANCE SERVICE	1,026	2,022	1,500	1,000	1,500	0
20229200	OTHER EQUIPMENT MAINTENANCE SUPPLIES	1,853	1,987	3,000	1,800	2,500	(500)
20231400	CLOTHING/PERSONAL SUPPLIES	2,890	4,452	3,500	3,100	3,500	0
20232100	CUSTODIAL SERVICES	0	0	0	0	0	0
20232200	CUSTODIAL SUPPLIES	14,845	14,827	19,500	15,000	18,000	(1,500)
20250500	ACCOUNTING SERVICES	2,955	2,955	3,000	3,287	3,400	400
20252500	ENGINEERING SERVICES	17,346	15,077	15,100	15,100	15,100	0
20253100	LEGAL SERVICES	0	1,269	10,000	5,000	10,000	0

**EXPENDITURE DETAIL SCHEDULE - FY 2023-24 PRELIMINARY 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	Est. Actuals	Prelim Budget		Final Budget
<b>374A OLLAD</b>							
20256200	TRANSCRIBING SERVICES	0	0	0	0	0	0
20257100	SECURITY SERVICES	26,135	21,073	24,200	26,000	3,000	0
20259100	OTHER PROFESSIONAL SERVICES	20,559	20,753	27,000	38,000	0	0
20259101	OTHER PROFESSIONAL SERVICES - COMPUTER	0	0	0	0	0	0
20289800	OTHER OPERATING EXPENSE - SUPPLIES	563	2,395	0	2,500	(500)	0
20296200	GS PARKING CHARGES	0	0	0	0	0	0
	<b>Object 20</b>	<b>457,209</b>	<b>453,716</b>	<b>495,256</b>	<b>609,300</b>	<b>43,700</b>	<b>0</b>
30321000	INTEREST EXPENSE	0	0	0	0	0	0
30322000	BOND/LOAN REDEMPTION	0	0	0	0	0	0
30345000	TAX/LIC/ASSESSMENTS	682	0	60	1,300	0	0
	<b>Object 30</b>	<b>682</b>	<b>0</b>	<b>60</b>	<b>1,300</b>	<b>0</b>	<b>0</b>
42420100	BUILDINGS	0	0	0	0	0	0
42420200	STRUCTURES	98,511	0	38,000	474,000	146,000	0
	<b>Object 42</b>	<b>98,511</b>	<b>0</b>	<b>38,000</b>	<b>474,000</b>	<b>146,000</b>	<b>0</b>
43430300	EQUIPMENT	69,543	0	0	15,000	15,000	0

**EXPENDITURE DETAIL SCHEDULE - FY 2023-24 PRELIMINARY 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	FY 23-24	FY 23-24	
		Actuals	Actuals	Budget	Est. Actuals	Prelim Budget	Changes	Final Budget
	Object 43	69,543	0	0	0	15,000	15,000	0
79790100	CONTINGENCY APPROPRIATIONS	0	0	0	0	0	0	0
	GENERAL RESERVES	0	0	0	95,000	95,000	95,000	0
	Object 79	0	0	0	0	95,000	95,000	0
	<b>FUND CENTER 9379374</b>	<b>625,944</b>	<b>453,716</b>	<b>894,900</b>	<b>533,316</b>	<b>1,194,600</b>	<b>299,700</b>	<b>0</b>
	<b>FUND TOTAL 374 A</b>	<b>625,944</b>	<b>453,716</b>	<b>894,900</b>	<b>533,316</b>	<b>1,194,600</b>	<b>299,700</b>	<b>0</b>

**REVENUE DETAIL SCHEDULE - FY 2023-24 PRELIMINARY 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 Est. Actuals	FY 23-24 Prelim. Budget	Changes	FY 23-24 Final Budget
<b>374A</b>	<b>OLLAD</b>							
94941000	INTEREST INCOME	(4,904)	(4,487)	(4,900)	(4,900)	(4,900)	0	0
94942900	BUILDING RENTAL OTHER	0	0	0	0	0	0	0
	<b>Object 94</b>	<b>(4,904)</b>	<b>(4,487)</b>	<b>(4,900)</b>	<b>(4,900)</b>	<b>(4,900)</b>	<b>0</b>	<b>0</b>
96960300	SPECIAL ASSESSMENT	(562,507)	(561,656)	(568,401)	(568,354)	(568,433)	(32)	(32)
96964600	RECREATION SVC C	0	0	0	0	0	0	0
	<b>Object 96</b>	<b>(562,507)</b>	<b>(561,656)</b>	<b>(568,401)</b>	<b>(568,354)</b>	<b>(568,433)</b>	<b>(32)</b>	<b>0</b>
	<b>FUND CENTER 9379374</b>	<b>(567,411)</b>	<b>(566,143)</b>	<b>(573,301)</b>	<b>(573,254)</b>	<b>(573,333)</b>	<b>(32)</b>	<b>0</b>
	<b>FUND TOTAL 374 A</b>	<b>(567,411)</b>	<b>(566,143)</b>	<b>(573,301)</b>	<b>(573,254)</b>	<b>(573,333)</b>	<b>(32)</b>	<b>0</b>



**RESOLUTION NO: 23-06-706**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ORANGEVALE RECREATION & PARK DISTRICT APPROVING THE ENGINEER'S REPORT, CONFIRMING THE DIAGRAM AND ASSESSMENT, AND ORDERING THE LEVY OF ASSESSMENT FOR THE FISCAL YEAR 2023-24 FOR THE ORANGEVALE LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT**

RESOLVED, by the Governing Board (the "Board") of the Orangevale Recreation and Park District (the "District"), County of Sacramento, State of California, that

**WHEREAS**, 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; and

**WHEREAS**, the purpose of the Assessment District is for the installation, maintenance, and servicing of improvements to the Orangevale Recreation and Park District, as described in the Engineer's Report; and

**WHEREAS**, by its Resolution No. 23-02-699, A Resolution Directing Preparation of the 2023-24 Annual Report for the Orangevale Recreation and Park District Landscaping and Lighting Assessment District (the "Assessment District"), this Board designated SCI Consulting Group as Engineer of Work and ordered said Engineer to make and file a report in writing in accordance with and pursuant to the Landscaping and Lighting Act of 1972; and

**WHEREAS**, the report was duly made and filed with the Clerk of the Board and duly considered by this Board and found to be sufficient in every particular, whereupon it was determined that the report should stand as the Engineer's Report for all subsequent proceedings under and pursuant to the aforesaid resolution, and that June 15, 2023 at the hour of 6:30 p.m. in the Board Chambers of the Orangevale Recreation and Park District, 6826 Hazel Avenue, Orangevale, California, 95662, were appointed as the time and place for a hearing by this Board on the question of the levy of the proposed assessment, notice of which hearing was given as required by law; and

**WHEREAS**, at the appointed time and place the hearing was duly and regularly held, and all persons interested and desiring to be heard were given an opportunity to be heard, and all matters and things pertaining to the levy were fully heard and considered by this Board, and all oral statements and all written protests or communications were duly heard, considered and overruled, and this Board thereby acquired jurisdiction to order the levy and the confirmation of the diagram and assessment prepared by and made a part of the Engineer's Report to pay the costs and expenses thereof;

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Orangevale, CA 95662  
916-988-4373  
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**NOW, THEREFORE, IT IS FOUND, DETERMINED AND ORDERED, that:**

1. The public interest, convenience and necessity require that the levy be made.
2. The Assessment District benefited by the improvements and assessed to pay the costs and expenses thereof, and the exterior boundaries thereof, are as shown by a map thereof filed in the office of the Clerk of the Board, which map is made a part hereof by reference thereto.
3. The assessment is levied without regard to property valuation.
4. The Engineer's Report as a whole and each part thereof, to wit:
  - (a) the Engineer's estimate of the itemized and total costs and expenses of maintaining the improvements and of the incidental expenses in connection therewith;
  - (b) the diagram showing the assessment district, plans and specifications for the improvements to be maintained and the boundaries and dimensions of the respective lots and parcels of land within the Assessment District; and
  - (c) the assessment of the total amount of the cost and expenses of the proposed maintenance of the improvements upon the several lots and parcels of land in the Assessment District in proportion to the estimated special benefits to be received by such lots and parcels, respectively, from the maintenance, and of the expenses incidental thereto;

are finally approved and confirmed.

5. Final adoption and approval of the Engineer's Report as a whole, and of the plans and specifications, estimate of the costs and expenses, the diagram and the assessment, as contained in the report as hereinabove determined and ordered, is intended to and shall refer and apply to the report, or any portion thereof as amended, modified, or revised or corrected by, or pursuant to and in accordance with, any resolution or order, if any, heretofore duly adopted or made by this Board.

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6. The assessment to pay the costs and expenses of the maintenance of the improvements for fiscal year 2023-24 is hereby levied. For further particulars pursuant to the provisions of the Landscaping and Lighting Act of 1972, reference is hereby made to the Resolution Directing Preparation of Engineer's Report.
7. Based on the oral and documentary evidence, including the Engineer's Report, offered and received at the hearing, this Board expressly finds and determines (a) that each of the several lots and parcels of land will be specially benefited by the maintenance of the improvements at least in the amount if not more than the amount, of the assessment apportioned against the lots and parcels of land, respectively, and (b) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, the aforesaid finding and determination as to special benefits.
8. Immediately upon the adoption of this resolution, but in no event later than the third Monday in August following such adoption, the Clerk of the Board shall file a certified copy of the diagram and assessment and a certified copy of this resolution with the Auditor of the County of Sacramento. Upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the assessment. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all laws providing for the collection and enforcement of County taxes shall apply to the collection and enforcement of the assessments. After collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the Orangevale Recreation and Park District.
9. The moneys representing assessments collected by the County shall be deposited in the District Treasury to the credit of the improvement fund previously established under the distinctive designation of the Assessment District. Moneys in the improvement fund shall be expended only for bond expenses, maintenance, servicing, construction, or installation of the improvements.

PASSED AND ADOPTED this 15<sup>th</sup> day of June 2023 by the following vote:

AYES :

NOES:

ABSENT:

ABSTAIN:

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CHAIR, BOARD OF DIRECTORS

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CLERK OF THE BOARD

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FY 2023-24

# ENGINEER'S REPORT

## Orangevale Recreation and Park District

Landscape and Lighting Assessment District

June 2023

**Engineer of Work:**

**SCI Consulting Group**

Public Finance Consulting Services

4745 Mangels Boulevard  
Fairfield, California 94534  
707.430.4300  
[www.sci-cg.com](http://www.sci-cg.com)

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## Orangevale Recreation and Park District

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**Board of Directors**

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

---

**District Administrator**

Barry Ross

---

**District's Attorney**

David W. McMurchie

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**Engineer of Work**

SCI Consulting Group

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## 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 2023-24 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 16, 2023.

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 2023-24. This hearing is currently scheduled for June 15, 2023. At this hearing, the Board will consider approval of a resolution confirming the assessments for fiscal year 2023-24. 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 2023-24.

## Plans & Specifications

For fiscal year 2023-24, 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 2023-24 Estimate of Cost and Budget

	<i><b>Total Budget</b></i>
<b>Project Budget Fiscal Year 2023-24</b>	
<b>1 Capital Improvement Projects</b>	
Total Capital Improvements	\$489,000
<b>2 Maintenance and Service Expenditures</b>	
A Agricultural Supplies and Services	\$24,500
B Utilities	\$216,000
C Chemicals	\$56,000
D Security	\$25,000
E Fuel	\$24,000
F Other Expenses	\$200,700
G Other Professional Services	\$38,000
Total Maintenance and Service Expenditures	\$584,200
<b>3 Incidental Expenditures</b>	
A Engineering/Accounting Expenditures	\$15,100
B Legal Services	\$10,000
Total Incidental Expenditures	\$25,100
<b>4 Debt Service</b>	
A Interest Expense	\$0
B Bond Principal Repayment	\$0
C Tax/Lic/Assessments	\$1,300
Total Debt Service	\$1,300
<b>5 Salaries and Benefits</b>	
A Salaries and Benefits	\$1,056,000
<b>Total Costs for Installation, Maintenance and Servicing for Fiscal Year 2023-24</b>	<b>\$2,155,600</b>
<b>Total benefit of Improvements</b>	<b>\$2,155,600</b>
Single Family Equivalent (SFEs)	13,534
<b>Benefit received per SFE unit</b>	<b>\$159.27</b>
<b>Less:</b>	
<b>District Contribution for General Benefits</b>	<b>\$1,077,800</b>
<b>District Contribution toward Special Benefits</b>	<b>\$509,367</b>
<b>Estimated Assessment Revenues for Fiscal Year 2023-24</b>	<b>\$568,433</b>
<b>Budget Allocation to Property</b>	
Total Assessment Budget	\$568,433
Single Family Equivalent Benefit Units	13,534.12
Assessment per Single Family Equivalent Unit	<b>\$42.00</b>

## 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 XIII C 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.

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**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.

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**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.

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**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.

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**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.

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### **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."*<sup>1</sup>

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."<sup>2</sup>*

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.

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**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."<sup>3</sup>*

*"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."<sup>4</sup>*

*"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."<sup>5</sup>*

*"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.”<sup>6</sup>*

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**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.”<sup>7</sup>*

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**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."<sup>8</sup>*

*"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."<sup>9</sup>*

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.

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**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.<sup>10</sup>*

*"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)"<sup>11</sup>*

“Home buyers over age 55 considering a move were surveyed about the amenities that ‘Would seriously influence them in selecting a new community’ ”<sup>12</sup> 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."*<sup>13</sup>

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."*<sup>14</sup>

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*,<sup>4</sup> 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*."*<sup>15</sup>

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."*<sup>16</sup>

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:

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**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.

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### 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.

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### 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:

<b>Total Benefit</b>	<b>=</b>	<b>General Benefit</b>	<b>+</b>	<b>Special Benefit</b>
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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:

<b>General Benefit</b>	=	<b>Benefit to Real Property Outside the Assessment District</b>	+	<b>Benefit to Real Property Inside the Assessment District that is Indirect and Derivative</b>	+	<b>Benefit to the Public at Large</b>
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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.

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### **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 =

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

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.

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**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.

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### **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 District<sup>1</sup>. 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%.

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### **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.

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<sup>1</sup>. 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**

	<b>24.7%</b>	<b>(Outside the Assessment District)</b>
<b>+</b>	<b>2.5%</b>	<b>(Property within the Assessment District)</b>
<b>+</b>	<b>20.0%</b>	<b>(Public at Large)</b>
<b>=</b>	<b>47.2%</b>	<b>(Total General Benefit)</b>

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 \$2,155,600. Of this total budget amount, the District and other partner agencies and contributors will contribute \$1,587,167 from sources other than the assessments. This contribution equates to approximately 73.6% 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:

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## 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.

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### **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.

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### **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.

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### **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.

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### **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 2022-23 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
<b>Total Points</b>	25	25	22	22	10
Units/ 1/4 Acre	10,677	1,752	414	780	136
Benefit Factor Index	1.00	1.00	0.88	0.88	0.40
Single Family Equivalent Units (SFE)	10,677.00	1,752.00	364.32	686.40	54.40
<b>Total SFE Units</b>			13,534.12		
<b>Annual Assessment Amount</b>			\$568,433.04		
<b>Base Assessment</b>			\$42.00		
<b>Assessment per Unit</b>	\$42.00	\$42.00	\$36.96	\$36.96	\$16.80
<b>Assessment per SFE</b>	\$42.00	\$42.00	\$42.00	\$42.00	\$42.00
Assessment Subtotals	\$448,434.00	\$73,584.00	\$15,301.44	\$28,828.80	\$2,284.80
<b>Total Assessment</b>			\$568,433.04		

# Assessment

WHEREAS, on February 16, 2023 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 2023-24 is generally as follows:

SUMMARY COST ESTIMATE		FY 2023-24 Budget
Capital Improvements and Maintenance Expenditures	\$1,073,200	
Incidental Expenses	\$25,100	
Debt Service	\$1,300	
Salaries and Benefits	\$1,056,000	
<b>TOTAL BUDGET</b>		<b>\$2,155,600</b>
Less: Contributions		
District Contribution for General Benefits		(\$1,077,800)
District Contribution toward Special Benefits		(\$509,367)
<b>NET AMOUNT TO ASSESSMENTS</b>		<b>\$568,433</b>

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.

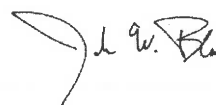
The assessment is made upon the parcels or lots of land within the Assessment District in proportion to the special benefits to be received by the parcels or lots of land, from said improvements.

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 2023-24. 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 2023-24 for each parcel or lot of land within the said Assessment District.

Dated: June 9, 2023

Engineer of Work



By \_\_\_\_\_

John W. Bliss, License No. C052091



**Orangevale Recreation and Park District**  
Landscape and Lighting Assessment District  
Engineer's Report, FY 2023-24





## 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.

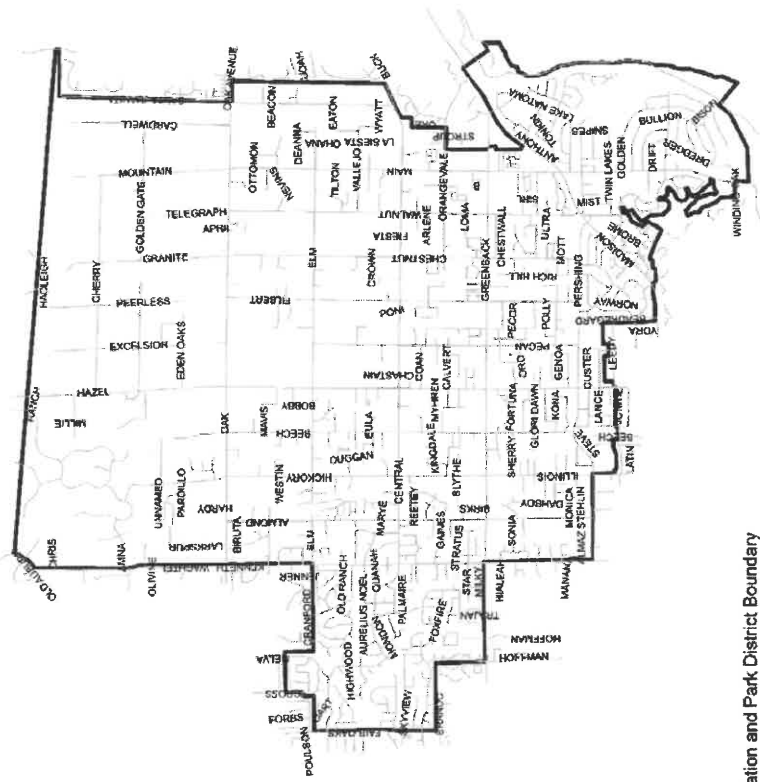
FILED IN THE OFFICE OF THE ADMINISTRATOR OF THE ORANGEVALE RECREATION AND PARK DISTRICT, COUNTY OF SACRAMENTO, CALIFORNIA, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_.

ADMINISTRATOR \_\_\_\_\_  
 RECORDED IN THE OFFICE OF THE ADMINISTRATOR OF THE ORANGEVALE RECREATION AND PARK DISTRICT, COUNTY OF SACRAMENTO, CALIFORNIA, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_.

ADMINISTRATOR \_\_\_\_\_  
 AN ASSUMPTION WAS CONFIRMED AND LIVED BY THE HERBERT L. BROWN OF THE ASSUMPTION RECREATION AND PARK DISTRICT, COUNTY OF SACRAMENTO ON THE LOTS, PIECES AND PARCELS AND ON THE ASSESSMENT ROLL FOR THE FISCAL YEAR 20\_\_\_\_ AND SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL FOR SAID FISCAL YEAR WERE FILED IN THE OFFICE OF THE ADMINISTRATOR OF THE COUNTY OF SACRAMENTO ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_. REFERENCE IS HEREBY MADE TO SAID RECORDING ASSESSMENT ROLL FOR THE ENACTMENT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

ADMINISTRATOR \_\_\_\_\_

Note:  
 REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF SACRAMENTO FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCELS SHOWN HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS PERTAINING TO THE BOUNDARIES OF ANY PARCELS. EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.



**Legend**  
 [Thick black line symbol] Orangevale Recreation and Park District Boundary

SCI Consulting Group  
 4715 Maguire Blvd  
 Fairfield, CA 94514

ORANGEVALE RECREATION & PARK DISTRICT  
 LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT  
 ASSESSMENT DIAGRAM

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## Assessment Roll 2023-24

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

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

<sup>2</sup> *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.

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

<sup>4</sup> 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.

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

<sup>6</sup> Ibid. Smith, Van.

<sup>7</sup> Ibid. California Parks and Recreation. 1997.

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

<sup>9</sup> National Park Service. NPS Technical Information Center. Washington D.C, 1983.

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

<sup>11</sup> 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.

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

<sup>13</sup> Ibid. NPS.

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<sup>14</sup> Ibid. NPRA. June 1985.

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

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



**RESOLUTION NO: 23-06-707**

**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 2023/2024**

WHEREAS, all necessary estimates of revenues, expenditures and reserves were reviewed and filed for ending fiscal year 2022/2023; 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	\$ _____
(2)	Services & Supplies	_____ 5,582
(3)	Other charges	_____
(4)	Fixed Assets	_____
	(a) Land	_____
	(b) Structures & Improvements	_____
	(c) Equipment	_____
(5)	Expenditure transfers	_____
(6)	Contingencies	_____
(7)	Provision for reserve increases	_____
	<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ _____ 5,582</b>

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 2023/2024 fiscal year:

ON A MOTION by Director \_\_\_\_\_, seconded by Director \_\_\_\_\_, the foregoing Resolution was passed and adopted this 15th day of June 2023 by the following vote:

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

APPROVED: \_\_\_\_\_  
Chair, Board of Directors

ATTEST: \_\_\_\_\_  
Clerk of the Board

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Orangevale, CA 95662  
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# FISCAL YEAR 2023-2024 PRELIMINARY 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 \$ (5,582)
OBJECT 20 - SERVICES AND SUPPLIES	RESERVES TO BE DECREASED \$ 5,582.00
OBJECT 30 - OTHER FINANCING USES	GENERAL RESERVES DECREASE -
<u>LOAN AND LEASE REPAYMENTS</u>	
<u>INTEREST AND PRINCIPAL</u>	-
<u>TAXES/LICENSES/ASSESSMENTS</u>	
<u>JUDGMENTS/DAMAGES</u>	-
<u>TOTAL OBJECT 30 - OTHER FINANCING USES</u>	\$ -
<u>OBJECT 40 - FIXED ASSETS</u>	
<u>OBJECT 41 - LAND ACQUISITION</u>	-
<u>OBJECT 42 - STRUCTURES AND IMPROVEMENTS</u>	-
<u>OBJECT 43 - EQUIPMENT</u>	-
<u>TOTAL OBJECT 40 - FIXED ASSETS</u>	\$ -
<u>OBJECT 50 - FUNDS TRANSFERS OUT</u>	
<u>OBJECT 59 - FUNDS TRANSFERS IN</u>	
<u>OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT</u>	
<u>OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIES</u>	
<u>OBJECT 80 - OTHER COMMODITIES</u>	
<u>PROVISIONS FOR RESERVE INCREASES</u>	
<u>GENERAL RESERVES</u>	-
<u>OTHER RESERVES</u>	-
<u>TOTAL BUDGETARY REQUIREMENT</u>	\$ 5,582
<u>TOTAL DIFFERENCE:</u>	-
	TOTAL RESERVES TO BE DECREASED \$ -
	FUND BALANCE AVAILABLE DECREASE \$ -
	ESTIMATED LONG-TERM LOAN PROCEEDS -
	<u>TOTAL AVAILABLE FINANCING</u> \$ (5,582)
	FUND EQUITY SCHEDULE
	RESERVES AS OF 7/01/20
	GENERAL 5,932
	ENCUMBRANCE -
	OTHER -
	FUND BALANCE AVAILABLE \$ 22,161
	TOTALS \$ 28,093
	ADJUSTED FUND BALANCE 5,932
	INCREASES -
	DECREASES -
	\$ 22,161 \$ - \$ 22,161
	\$ 28,093 \$ 28,093
	APPROPRIATIONS LIMIT
	APPROPRIATIONS SUBJECT TO LIMIT
	OVER/UNDER LIMIT



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

Commitment Item	Description	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 23-24	FY 23-24	
		Actuals	Actuals	Budget	Est. Actuals	Prelim Budget	Changes	Final Budget
20200500	ADVERTISING/LEGAL NOTICES	0	0	500	0	400	(100)	0
20207600	OFFICE SUPPLIES	0	0	100	0	100	0	0
20207602	SIGNS	0	0	50	0	50	0	0
20210300	AGRICULTURAL/HORTICULTURAL SERVICE	0	0	500	0	500	0	0
20210400	AGRICULTURAL/HORTICULTURAL SUPPLIES	0	0	80	0	80	0	0
20216200	PAINTING SUPPLIES	0	0	0	0	0	0	0
20219800	WATER	456	633	750	750	750	0	0
20220500	AUTO MAINTENANCE SERVICES			0	0	0	0	0
20223600	FUEL & LUBRICANTS	1163	766	800	1200	1000	200	0
20228200	SHOP EQ MAINT SUPP	0	0	0	0	0	0	0
20250500	ACCOUNTING SERVICES	570	569	600	634	650	50	0
20250700	ASSESSMENT/COLLECTION SERVICES	0	0	0	0	0	0	0
20252500	ENGINEERING SERVICES	2891	1000	1000	1000	1000	0	0
20253100	LEGAL SERVICES	0	0	100	0	100	0	0
20256200	TRANSCRIBING SERVICES	0	0	0	0	0	0	0
20259100	OTHER PROFESSIONAL SERVICES	0	0	500	0	400	(100)	0
20289900	OTHER OPERATING EXPENSE - SERVICES	0	0	452	0	452	0	0
20291500	COMPASS COSTS	0	0	150	0	100	(50)	0
20296200	GS PARKING CHARGES	0	0	0	0	0	0	0
<b>Object 20</b>		<b>5,079</b>	<b>2,968</b>	<b>5,582</b>	<b>3,584</b>	<b>5,582</b>	<b>0</b>	<b>0</b>
42420200	STRUCTURES	0	0	0	0	0	0	0
<b>Object 42</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**EXPENDITURE DETAIL SCHEDULE - FY 2023-24 PRELIMINARY 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	FY 23-24
		Actuals	Actuals	Budget	Est. Actuals	Budget	Prelim Budget	Changes
79790100	CONTINGENCY APPROPRIATIONS	0	0	0	0	0	0	0
	Object 79	0	0	0	0	0	0	0
	<b>FUND CENTER 9379375</b>	5,079	2,968	5,582	3,584	5,582	5,582	0
	<b>FUND TOTAL 374 B</b>	5,079	2,968	5,582	3,584	5,582	5,582	0





**RESOLUTION NO: 23-06-708**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
ORANGEVALE RECREATION & PARK DISTRICT APPROVING  
THE ENGINEER'S REPORT,  
CONFIRMING THE DIAGRAM AND ASSESSMENT,  
AND ORDERING THE LEVY OF ASSESSMENT  
FOR THE FISCAL YEAR 2023-24 FOR THE  
KENNETH GROVE LANDSCAPING AND LIGHTING  
ASSESSMENT DISTRICT**

RESOLVED, by the Governing Board (the "Board") of the Kenneth Grove Landscaping and Lighting Assessment District (the "District"), County of Sacramento, State of California, that

**WHEREAS**, the formation of the Kenneth Grove Recreation and Park District Maintenance Assessment District (the "Assessment District"), pursuant to the provisions of the Landscaping and Lighting Act of 1972 has previously been ordered through Resolution 94-05-86A; and

**WHEREAS**, 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, as described in the Engineer's Report; and

**WHEREAS**, by its Resolution No. 23-02-700, A Resolution Directing Preparation of the 2023-24 Engineer's Report for the Kenneth Grove Landscaping and Lighting Assessment District (the "Park District"), this Board designated SCI Consulting Group as Engineer of Work and ordered said Engineer to make and file a report in writing in accordance with and pursuant to the Landscaping and Lighting Act of 1972; and

**WHEREAS**, the report was duly made and filed with the Clerk of the Board and duly considered by this Board and found to be sufficient in every particular, whereupon it was determined that the report should stand as the Engineer's Report for all subsequent proceedings under and pursuant to the aforesaid resolution, and that June 15, 2023 at the hour of 6:30 p.m. at the District offices of the Orangevale Recreation and Park District, 6826 Hazel Avenue, Orangevale, California, 95662, were appointed as the time and place for a hearing by this Board on the question of the levy of the proposed assessment, notice of which hearing was given as required by law; and

**WHEREAS**, at the appointed time and place the hearing was duly and regularly held, and all persons interested and desiring to be heard were given an opportunity to be heard, and all matters and things pertaining to the levy were fully heard and considered by this Board, and all oral statements and all written protests or communications were duly heard, considered and overruled, and this Board thereby acquired jurisdiction to order the levy and the confirmation of the diagram and assessment prepared by and made a part of the Engineer's Report to

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pay the costs and expenses thereof;

**NOW, THEREFORE, IT IS FOUND, DETERMINED AND ORDERED,**  
that:

1. The public interest, convenience and necessity require that the levy be made.
2. The Assessment District benefited by the improvements and assessed to pay the costs and expenses thereof, and the exterior boundaries thereof, are as shown by a map thereof filed in the office of the Clerk of the Board, which map is made a part hereof by reference thereto.
3. The assessment is levied without regard to property valuation.
4. The Engineer's Report as a whole and each part thereof, to wit:

(a) the Engineer's estimate of the itemized and total costs and expenses of maintaining the improvements and of the incidental expenses in connection therewith;

(b) the diagram showing the assessment district, plans and specifications for the improvements to be maintained and the boundaries and dimensions of the respective lots and parcels of land within the Assessment District; and

(c) the assessment of the total amount of the cost and expenses of the proposed maintenance of the improvements upon the several lots and parcels of land in the Assessment District in proportion to the estimated special benefits to be received by such lots and parcels, respectively, from the maintenance, and of the expenses incidental thereto;

are finally approved and confirmed.

5. Final adoption and approval of the Engineer's Report as a whole, and of the plans and specifications, estimate of the costs and expenses, the diagram and the assessment, as contained in the report as hereinabove determined and ordered, is intended to and shall refer and apply to the report, or any portion thereof as amended, modified, or revised or corrected by, or pursuant to and in accordance with, any resolution or order, if any, heretofore duly adopted or made by this Board.
6. The assessment to pay the costs and expenses of the maintenance of the improvements for fiscal year 2023-24 is hereby levied. For further particulars pursuant to the provisions of the Landscaping and Lighting Act of 1972, reference is hereby made to the Resolution Directing Preparation of Engineer's Report.

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7. Based on the oral and documentary evidence, including the Engineer's Report, offered and received at the hearing, this Board expressly finds and determines (a) that each of the several lots and parcels of land will be specially benefited by the maintenance of the improvements at least in the amount if not more than the amount, of the assessment apportioned against the lots and parcels of land, respectively, and (b) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, the aforesaid finding and determination as to special benefits.
8. Immediately upon the adoption of this resolution, but in no event later than the third Monday in August following such adoption, the Clerk of the Board shall file a certified copy of the diagram and assessment and a certified copy of this resolution with the Auditor of the County of Sacramento. Upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the assessment. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all laws providing for the collection and enforcement of County taxes shall apply to the collection and enforcement of the assessments. After collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the Kenneth Grove Landscaping and Lighting Assessment District.
9. The moneys representing assessments collected by the County shall be deposited in the District Treasury to the credit of the improvement fund previously established under the distinctive designation of the Assessment District. Moneys in the improvement fund shall be expended only for the maintenance, servicing, construction, or installation of the improvements.

PASSED AND ADOPTED this 15<sup>th</sup> day of June, 2023 by the following vote:

AYES :

NOES:

ABSENT:

ABSTAIN:

---

CHAIR, BOARD OF DIRECTORS

---

CLERK OF THE BOARD

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Orangevale, CA 95662  
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FY 2023-24

# ENGINEER'S REPORT

## Orangevale Recreation and Park District

Kenneth Grove Assessment District

June 2023

Engineer of Work:

  
**SCI Consulting Group**  
Public Finance Consulting Services

4745 Mangels Boulevard  
Fairfield, California 94534  
707.430.4300  
[www.sci-cg.com](http://www.sci-cg.com)

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## Kenneth Grove Assessment District

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**Board of Directors**

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

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**District Administrator**

Barry Ross

---

**District's Attorney**

David W. McMurchie

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**Engineer of Work**

SCI Consulting Group

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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 2023-24 Estimate of Cost And Budget

	<b>Total Budget</b>
<b>Installation, Maintenance &amp; Servicing Costs</b>	
Improvements	\$0
<b>Operating Expenses</b>	
Ag/Horticulture Services & Supplies	\$500
Water	\$800
Fuel	\$750
Maintenance Contract	\$0
Subtotal	\$2,050
<b>Incidental Expenses</b>	
Advertising/Legal Notices	\$500
Administration & Inspection	\$1,130
Annual Engineer's Report	\$1,000
Professional Services	\$500
Other Expenses	\$248
Subtotal	\$3,378
<b>Contribution to/(from) Reserves Fund Balance Available</b>	
Contribution to (from) Contingency	\$0
<b>Total Landscaping and Lighting Assessment District Budget (Net Amount to be Assessed)</b>	<b>\$5,428</b>
<b>Budget Allocation to Property</b>	
Total Assessment Budget	\$5,428
Single Family Equivalent Benefit Units	36.00
Assessment per Single Family Equivalent Unit	\$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 XIII D 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 16, 2023 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 2023-24 is generally as follows:

SUMMARY COST ESTIMATE	
	FY 2023-24 Budget
Capital Improvements and Maintenance Expenditures	\$2,050
Incidental Expenses	\$3,378
TOTAL BUDGET	\$5,428
Less: Contributions	
Contributions to/(from) Reserves and Contingency	\$0
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.

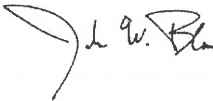
The assessment is made upon the parcels or lots of land within the Assessment District in proportion to the special benefits to be received by the parcels or lots of land, from said improvements.

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 2023-24. 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 2023-24 for each parcel or lot of land within the said Assessment District.

Dated: April 28, 2023

Engineer of Work



By \_\_\_\_\_

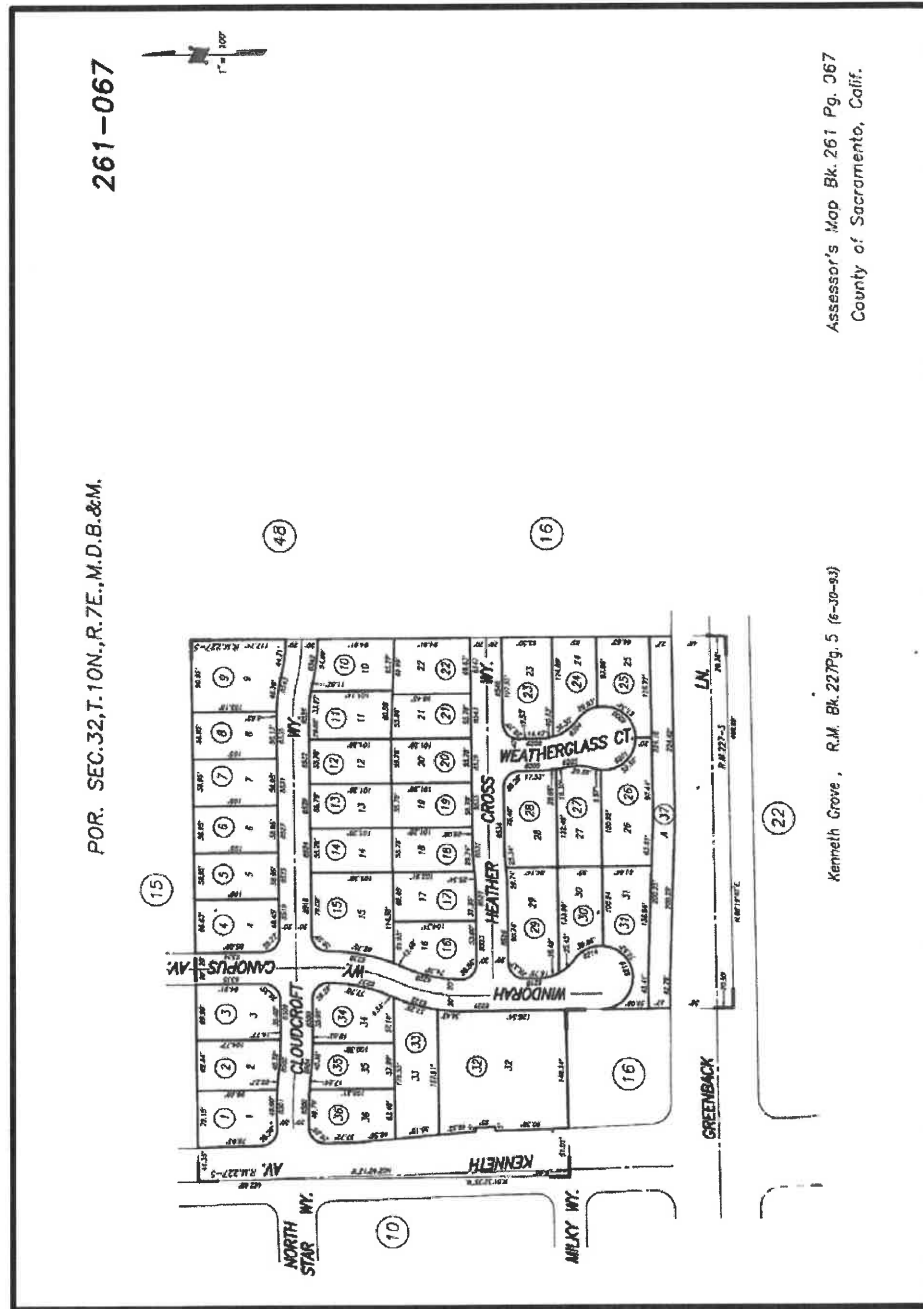
John W. Bliss, License No. C052091





# 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 2023-24



## Appendix A - 2023-24 Assessment Roll

### Orangevale RPD, Orangevale RPD Kenneth Grove Assessment Roll FY 2023-24

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	

**Orangevale Recreation and Park District**  
Kenneth Grove Assessment District  
Engineer's Report, FY 2023-24

**SCI Consulting Group**



**RESOLUTION NO. 23-06-709**

**RESOLUTION OF THE ORANGEVALE  
RECREATION & PARK DISTRICT  
AMENDING THE DISTRICT SALARY SCHEDULE**

**WHEREAS**, the ORANGEVALE RECREATION & PARK DISTRICT (the “District”) a political subdivision of the State of California, and a recreation and park district formed pursuant to Public Resources Code Section 5780, et seq., is authorized to appoint the necessary employees, define qualifications and duties, and provide a schedule of compensation for performance of those duties pursuant to Public Resources Code Section 5786.1.

**WHEREAS**, all employees of the District are employed on an at-will basis, meaning that either party may terminate the employment relationship at any time, with or without cause, and it is not the intention of the District to alter that relationship by virtue of this Resolution;

**WHEREAS**, on August 20, 2015, the District adopted the Salary Resolution of Orangevale Recreation & Park District (the “Salary Resolution”) which established a basic compensation plan for all classifications of employees and adopted a salary schedule and compensation plan; and

**NOW, THEREFORE, BE IT RESOLVED AND ORDERED AS FOLLOWS:**

**Section 1.** The District hereby amends the salary and compensation plan attached as Exhibit A to the Salary Resolution by increasing the salary ranges stated therein as follows:

- A 5 percent salary adjustment to seven of the nine job categories as approved by the Board of Directors on March 16, 2023, and justified by a salary study with five other recreation and park districts of similar size. This increase is effective the first day of the pay period that includes July 1, 2023.
- A 4 percent cost of living adjustment for all full-time employees as recommended by the Finance Committee during their committee meeting on May 19, 2023, and justified by the Consumer Price Index increase of 4.9 percent for this area over the past 12-month period. If approved, this increase would be effective the first day of the pay period that includes July 1, 2023.

The salary schedule and compensation plan attached hereto as Exhibit A is hereby adopted and replaces the Exhibit A salary schedule from fiscal year 2022-2023.

**Section 2.** All other provisions of the Salary Resolution are still in full force and effect.

**Section 3.** Unless otherwise indicated, all provisions of this Resolution shall become effective as of the date it is adopted.

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



Passed and adopted this 15th day of June 2023 on motion by Director \_\_\_\_\_, seconded by Director \_\_\_\_\_, and by the following vote:

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

**ORANGEVALE RECREATION & PARK DISTRICT**

APPROVED: \_\_\_\_\_  
Chair, Board of Directors

ATTEST: \_\_\_\_\_  
Clerk of the Board

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

**EXHIBIT A**

**ORANGEVALE RECREATION AND PARK DISTRICT  
SALARY RANGE FULL TIME EMPLOYEES  
2023/2024 Salary Range**

**JOB TITLE**

*July 2023 +5% Sal Adj + 4% COLA*

CAT	POSITION	1	2	3	4	5	6	LONGEVITY		
								10 Yrs 5%	15 Yrs 5%	20 Yrs 5%
1	District Administrator	8,351	8,769	9,207	9,668	10,151	10,658	11,191	11,751	12,339
2	Finance/HR Superintendent, Park Superintendent, Rec Superintendent	100,214	105,225	110,486	116,011	121,811	127,902	134,297	141,012	148,062
3	Finance/HR Manager, Recreation Manager	6,535	6,862	7,205	7,565	7,944	8,341	8,758	9,196	9,656
4	Recreation Supervisor II	78,424	82,346	86,463	90,786	95,325	100,092	105,096	110,351	115,868
5	Admin Services Supervisor I, Recreation Supervisor I	5,610	5,890	6,185	6,494	6,819	7,160	7,518	7,893	8,288
6	Maintenance Worker Foreman	67,317	70,683	74,217	77,928	81,824	85,916	90,211	94,722	99,458
7	Recreation Coordinator, Maintenance Worker III	5,247	5,509	5,785	6,074	6,378	6,696	7,031	7,383	7,752
8	Admin Services Clerk II, Building Cust/Host II, Maintenance Worker II	62,962	66,110	69,415	72,886	76,530	80,357	84,375	88,593	93,023
9	Admin Services Clerk I, Building Cust/Host I, Maintenance Worker I	4,996	5,246	5,508	5,784	6,073	6,377	6,695	7,030	7,382
		59,954	62,952	66,099	69,404	72,874	76,518	80,344	84,361	88,579
		4,755	4,993	5,242	5,504	5,780	6,069	6,372	6,691	7,025
		57,059	59,911	62,907	66,052	69,355	72,823	76,464	80,287	84,301
		3,989	4,189	4,398	4,618	4,849	5,092	5,346	5,614	5,894
		47,873	50,267	52,780	55,419	58,190	61,100	64,155	67,363	70,731
		3,823	4,014	4,215	4,426	4,647	4,879	5,123	5,379	5,648
		45,876	48,170	50,579	53,108	55,763	58,551	61,479	64,553	67,780
		3,336	3,503	3,678	3,862	4,055	4,258	4,471	4,695	4,929
		40,036	42,038	44,140	46,346	48,664	51,097	53,652	56,334	59,151

# STAFF REPORT



DATE: 6-15-23

TO: Board of Directors

FROM: Barry Ross, District Administrator

**SUBJECT: Grant permission to District staff and the Shady Oaks Disc Golf Club to begin addressing course improvements that both parties have identified as priorities.**

---

## **PURPOSE**

Permit the District staff and the Shady Oaks Disc Golf Club to work together in a fiscally and environmentally responsible way to make course improvements that both parties have identified as priorities.

## **BACKGROUND**

The Planning Committee met at the Shady Oaks Disc Golf Course on May 26 and June 9 to walk the course and identify areas where improvements would be most helpful for the safe and sustainable benefit of the course and its users. On May 26 the committee was joined by Casey Burgess, President of the Shady Oaks Disc Golf Club, and Jennifer Knisley, co-owner of the Final 9 pro shop. Both parties were in agreement that many of the benches along the course are in poor condition, damaged, or unsafe. We would like to identify and remove the unsafe benches and begin replacing them with new metal benches. Both parties agreed that the course would benefit by moving the tee pad for hole #4 back about 75 feet. Several concrete tee pads are showing extensive wear, and the club will create a priority list for those that are most in need of being replaced. There are many areas where significant soil erosion and compaction are obvious. All agreed to bring in additional soil and wood chips to help combat this problem. Both parties agree that the hole #1 tee box is in a bad location due to soil erosion and mud/water during the rainy months. Details still need to be worked out regarding the location to move the tee box, the benches, and the Shady Oaks course sign, and then conducting tree and irrigation work. The division of labor and financial responsibilities are details that still need to be discussed and agreed to.

## **RECOMMENDED MOTION**

I move we grant permission to the District staff and the Shady Oaks Disc Golf Club to work together in a fiscally and environmentally responsible way to make course improvements that both parties have identified as priorities for the safety and sustainability of the course for its users, and to provide periodic progress reports to the Board.

## Tentative Timeline for Pool Renovation

Rev. 6-9-23

DATE	TASK	Responsible Party	Status
January '22	Determine which Code Issues and Maintenance Issues are to be addressed	OVparks & ADG	Complete
May '22	Contact County Health Dept. to notify them that this project is on the horizon and will be time sensitive	OVparks	Complete
Early June '22 July/Aug '22 Early Sept '22	Complete the 90% Schematic Design Phase	ADG	Complete
June '22 Aug '22; Sept '22 Oct '22	Review and approve Schematic Design	OVparks	Complete
Early Aug. '22 Sept. '22; Oct '22	Construction Documents are ready	ADG	Complete
Early Aug. '22 Sept. '22; Oct '22 Nov '22	Construction Documents are sent to the County Environmental Health Dept.	ADG and OVparks	Completed Nov. 1
Aug-Oct '22 Sept-Oct '22 Oct-Nov '22 Dec '22; Jan '23; Feb '23 By Sept '23	County Health Dept. approval	County	Approval on hold until contractor submits.
Apr-May '23 May-June '23	Create Bid Packet Documents & Approved by Legal	OVparks	Document work has begun
Sept-Oct '22 Oct-Nov '22 Nov-Dec '22 Dec '22-Jan '23 Feb-Mar-Apr '23 Apr-May '23 June '23	Advertise and solicit bids	ADG	6/7/23
Oct-Nov '22 Nov-Dec '22 Jan-Feb '23 Mar-Apr-May '23 May-June '23 Aug '23	Bid and Award Contract	OVparks and ADG	Bids due 8/3. Award bid by 8/17
Nov/Dec '22 Dec. '22; Jan '23 Feb-Sept '23 Aug- Sept '23	Construction Begins	ADG & Contractor	
Spring '23 May '23-Feb '24 By March '24	Construction Completed	OVparks	

**NOTES:**

- Construction phase could vary greatly upon contractor availability.
- Once construction begins, the project should be complete within 2.5 months. This could vary greatly depending upon weather, and the possibility of an undesirable discovery. A 2-4 month construction period is safe to assume.
- ADG will provide us with updated cost projections during both the Schematic Design Phase and the Construction Document Phase.

**Tentative Timeline for Driveway & Trail Projects  
at Community Center Park**

Rev. 6-9-23

<b>DATE</b>	<b>TASK</b>	<b>Responsible Party</b>	<b>Status</b>
Sept '21	Architect Drawings	MTW Group	Complete
April '22	Topography Drawings from Engineer	Marty Gee, Engineer	Complete
June '22	Geotechnical Study Report	Wallace Kuhl & Assoc.	Complete
Sept '22	CEQA Study	County of Sac	Completed 10/3/22
Sept '22; Oct '22 Nov '22	Deed Restriction Application Documents	OVparks	Completed 11/22/22
Sept '22	Preliminary Construction Documents	MTW Group	Complete
Sept-Oct '22 Oct-Nov '22; Dec. '22 Jan. 9 '23	Construction Documents	MTW Group	Complete
Oct '22 Oct-Nov '22; Dec. '22 Jan. 10 '23	District Review of Construction Documents	OVparks and MTW Group	Complete
Nov-Dec '22 Dec '22-Jan '23 Feb-Mar '23; Mar-Apr '23 May-June '23	Submit project to County for approval. Lengthy application process.	OVparks and MTW Group	Submitted 3/21. County returned 1 <sup>st</sup> review 5/3. Requires 2 <sup>nd</sup> submittal.
Apr-May '23 May-June '23	Create Bid Packet Documents & Approval from Legal	OVparks	Document work has begun
Nov '22 Nov-Dec '22; Jan '23 Feb-Mar '23; Apr-May '23 June '23- July '23	Advertise and Solicit Bids	MTW Group	
Dec '22; Dec '22-Jan '23 Jan-Feb '23; Mar-Apr '23 Apr-June '23; May-June '23 June-July; July-Aug '23	Bid and Award Contract	OVparks and MTW Group	
Jan-Feb '23; Feb-Mar '23 Apr-May '23; May-June '23 Jun-Aug '23; Jul-Aug '23 Aug-Sept '23	Construction Begins	MTW Group and Contractor	
Mar-Apr '23; Jun-July '23 July-Aug '23; July-Sept '23 Aug-Sept; Sept-Nov '23	Project is complete	MTW Group and Contractor	
July-Dec '23 Aug-Dec '23; Oct-Dec '23	Final Grant Documents are Submitted to the State	OVparks	

**NOTES:**

- County permit process should take about 30 days but can vary greatly. Current rate is 6 weeks.
- Construction phase would ideally begin within 30 days of awarding contract but could vary greatly upon contractor availability and weather.
- Once construction begins, the project should be complete within two months. This could vary greatly depending upon weather, and the possibility of an undesirable discovery.
- MTW Group will provide updated cost projections during the Construction Document Phase.