

**Orangevale Recreation and Park District  
Budget vs Actual - FY 23/24, FY 24/25, 25/26 and Prelim - FY 26/27**

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

	Budget	Actuals	23/24	Budget	Actuals	24/25	Budget	Est Actual	25/26	Prelim Budget	Change from
	23/24	23/24	Difference	24/25	24/25	Difference	25/26	25/26	Difference	26/27	last FY
<b>332A - GENERAL FUND</b>											
<i>Beginning Year Fund Balance</i>	1,342,705	1,342,705		921,716	921,716		892,854	892,854	-	805,690	-
Taxation	1,822,340	1,840,416	18,076	1,872,581	1,906,864	34,283	1,955,286	1,985,420	30,134	2,035,535	80,249
Rentals/Interest/Other	212,500	278,656	66,156	242,300	272,461	30,161	274,300	281,800	7,500	281,800	7,500
In Lieu/Grants/HOPTERS	437,000	126,790	(310,210)	553,000	560,111	7,111	103,000	231,439	128,439	386,281	283,281
Charges for Service/Rec. Fees/Misc	790,970	781,478	(9,492)	786,770	756,871	(29,899)	623,270	579,388	(43,882)	619,270	(4,000)
<b>Total Revenue</b>	<b>3,262,810</b>	<b>3,027,340</b>	<b>(235,470)</b>	<b>3,454,651</b>	<b>3,496,307</b>	<b>41,656</b>	<b>2,955,856</b>	<b>3,078,047</b>	<b>(122,191)</b>	<b>3,322,886</b>	<b>367,030</b>
Salaries & Benefits	2,183,300	2,119,297	(64,003)	2,508,070	2,167,041	(341,029)	2,492,000	2,230,456	(261,544)	2,573,900	81,900
Services & Supplies	603,200	522,249	(80,951)	738,000	691,581	(46,419)	619,200	479,831	(139,369)	636,350	17,150
Capital Improvement	1,182,000	733,428	(448,572)	765,000	591,951	(173,049)	394,000	378,817	(15,183)	489,000	95,000
Other	276,030	73,355	(202,675)	87,110	74,596	(12,514)	126,850	76,107	(50,743)	126,840	(10)
<b>Total Expenses</b>	<b>4,244,530</b>	<b>3,448,329</b>	<b>(796,201)</b>	<b>4,098,180</b>	<b>3,525,169</b>	<b>(573,011)</b>	<b>3,632,050</b>	<b>3,165,211</b>	<b>(466,839)</b>	<b>3,826,090</b>	<b>194,040</b>
<i>Year End Fund Balance</i>	360,985	921,716		278,187	892,854		216,660	805,690	589,030	302,486	85,826
<i>Year End Fund Balance &gt; or &lt; Previous Yr</i>	(981,720)	(420,989)		(643,529)	(28,862)		(676,194)	(87,164)		(503,204)	172,990
<b>332A - General Reserve</b>	<b>545,014</b>	<b>545,014</b>	<b>-</b>	<b>545,014</b>	<b>545,014</b>	<b>-</b>	<b>545,014</b>	<b>545,014</b>	<b>-</b>	<b>545,014</b>	<b>-</b>
<b>374A - OLLAD - GENERAL FUND</b>											
<i>Beginning Year Fund Balance</i>	619,009	615,000		357,843	357,843		227,137	227,137	-	188,045	(39,092)
<i>Revenues</i>	573,795	599,680	25,885	583,834	589,930	6,096	587,776	587,776	-	590,169	2,393
Expenses - Services & Supplies	623,600	436,814	(186,786)	654,440	498,305	(156,135)	721,700	577,103	(144,597)	700,850	(20,850)
Other Charges - Bond Redemption/Interest	1,300	1,101	(199)	1,300	1,245	(55)	1,500	1,500	-	1,600	100
Capital Improvement	569,000	418,922	(150,078)	247,500	221,086	(26,414)	61,500	48,265	(13,235)	64,000	2,500
<b>Total Expenses</b>	<b>1,193,900</b>	<b>856,837</b>	<b>(337,063)</b>	<b>903,240</b>	<b>720,636</b>	<b>(182,604)</b>	<b>784,700</b>	<b>626,868</b>	<b>(157,832)</b>	<b>766,450</b>	<b>(18,250)</b>
<i>Year End Fund Balance</i>	(1,096)	357,843		38,437	227,137		30,213	188,045	157,832	11,764	(18,449)
<b>374A - OLLAD - Reserve</b>	<b>311,713</b>	<b>311,713</b>	<b>-</b>	<b>311,713</b>	<b>311,713</b>	<b>-</b>	<b>311,713</b>	<b>311,713</b>	<b>-</b>	<b>311,713</b>	<b>-</b>
<b>374B - Kenneth Grove - GENERAL FUND</b>											
<i>Beginning Year Fund Balance</i>	22,776	22,776		25,074	25,074		25,191	25,191	0	16,209	(8,982)
<i>Revenues</i>	5,628	6,791	(1,163)	5,628	6,570	(942)	5,728	6,028	(300)	5,728	-
<i>Expenses - Services &amp; Supplies &amp; Capital Imp.</i>	5,730	4,493	1,237	24,650	6,453	18,197	23,650	15,010	(1,000)	21,150	(2,500)
<i>Year End Fund Balance</i>	22,674	25,074	(2,400)	6,052	25,191	(19,139)	7,269	16,209	8,940	787	(6,482)
<b>374B - Kenneth Grove - Reserve</b>	<b>5,932</b>	<b>5,932</b>	<b>-</b>	<b>5,932</b>	<b>5,932</b>	<b>-</b>	<b>5,932</b>	<b>5,932</b>	<b>-</b>	<b>5,932</b>	<b>-</b>
<b>In Lieu/Impact Funds</b>		23/24 Actuals	Change from Prior FY		24/25 Actuals	Change from Prior FY	25/26 Budget	25/26 Est Ac	Change from Prior FY	26/27 Prelim	Change from last FY
88C - Revenues		-			35,013		-	206,624			-
88C - Expenses		114,699			-		90,000	90,000		180,000	90,000
<b>88C - In Lieu Park Dedication Fund Balance</b>	<b>64,443</b>	<b>64,443</b>	<b>-</b>	<b>64,443</b>	<b>99,456</b>	<b>35,013</b>	<b>9,456</b>	<b>216,080</b>	<b>116,624</b>	<b>36,080</b>	<b>26,624</b>
332I - Revenues		106,868			227,758		-	140,615			-
332I - Expenses					342,000		-	134,689		193,282	193,282
<b>332I - Park Dev. Fee Fund Balance</b>	<b>563,111</b>	<b>669,979</b>	<b>106,868</b>	<b>327,979</b>	<b>555,737</b>	<b>(114,242)</b>	<b>555,737</b>	<b>561,663</b>	<b>5,926</b>	<b>368,381</b>	<b>(187,356)</b>

ORANGEVALE RECREATION & PARK DISTRICT

**DRAFT -- FISCAL YEAR 2026-2027 PRELIMINARY BUDGET**

SACRAMENTO COUNTY FY 2026-2027 BUDGET INPUT DOCUMENTS

PRELIMINARY BUDGET DOCUMENTS For BOD Approval, May 21, 2026

**FISCAL YEAR 2026-2027 PRELIM 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>	\$ 2,573,900	<u>ESTIMATED REVENUE</u>	(3,322,887)			
<u>OBJECT 20 - SERVICES AND SUPPLIES</u>	\$ 636,350	<u>RESERVES TO BE DECREASED</u>				
<u>OBJECT 30 - OTHER FINANCING USES</u>		<u>GENERAL RESERVES DECREASE</u>				
<u>LOAN AND LEASE REPAYMENTS</u>		<u>ENCUMBRANCE DECREASE</u>				
<u>INTEREST AND PRINCIPAL</u>	\$ 72,140	<u>OTHER RESERVES DECREASE</u>				
<u>TAXES/LICENSES/ASSESSMENTS</u>						
<u>JUDGEMENTS/DAMAGES</u>	1,000					
<u>TOTAL OBJECT 30 - OTHER FINANCING USES</u>	\$ 73,140	<u>TOTAL RESERVES TO BE DECREASED</u>	-			
<u>OBJECT 40 - FIXED ASSETS</u>		<u>FUND BALANCE AVAILABLE DECREASE</u>	(503,203)			
<u>OBJECT 41 - LAND ACQUISITION</u>	\$ -	<u>ESTIMATED LONG-TERM LOAN PROCEEDS</u>	-			
<u>OBJECT 42 - STRUCTURES AND IMPROVEMENTS</u>	489,000	<u>TOTAL AVAILABLE FINANCING</u>	\$ (3,826,090)			
<u>OBJECT 43 - EQUIPMENT</u>	0					
<u>TOTAL OBJECT 40 - FIXED ASSETS</u>	\$ 489,000					
<u>OBJECT 50 - FUNDS TRANSFERS OUT</u>	\$ 3,700	<u>FUND EQUITY SCHEDULE</u>	<u>BALANCE</u>		<u>ADJUSTED FUND</u>	
<u>OBJECT 59 - FUNDS TRANSFERS IN</u>	\$ -	<u>RESERVES</u>	<u>AS OF 7/01/26</u>	<u>INCREASES</u>	<u>DECREASES</u>	<u>BALANCE</u>
<u>OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT</u>	-	<u>GENERAL</u>	545,014	-	-	545,014
<u>OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIES</u>	50,000	<u>ENCUMBRANCE</u>	-			-
<u>OBJECT 80 - OTHER COMMODITIES</u>	-	<u>OTHER</u>				-
<u>PROVISIONS FOR RESERVE INCREASES</u>		<u>FUND BALANCE AVAILABLE</u>	\$ 805,689		\$ 503,203	\$ 302,486
<u>GENERAL RESERVES</u>	-	<u>TOTALS</u>	\$ 1,350,703	\$ -	\$ 503,203	\$ 847,500
<u>OTHER RESERVES</u>						
<u>TOTAL BUDGETARY REQUIREMENT</u>	\$ 3,826,090	<u>APPROPRIATIONS LIMIT</u>				
<u>TOTAL DIFFERENCE:</u>	-	<u>APPROPRIATIONS SUBJECT TO LIMIT</u>				
		<u>OVER/UNDER LIMIT</u>				

## EXPENDITURE DETAIL SCHEDULE - FY 2026-27 PRELIM BUDGET

### ORANGEVALE RECREATION & PARK DISTRICT

#### FUND 332A - GENERAL FUND

Commitment Item	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Final Budget	FY 25-26 Est-Actuals	FY 26-27 Prelim Budget	Changes	FY 26-27 Final Budget
<b>332A ORANGEVALE RECREATION &amp; PARK DISTRICT</b>								
10111000	SALARIES & WAGES - REGULAR EMPLOYEES	991,187	1,006,817	1,039,000	1,034,304	1,084,700	45,700	0
10112100	SALARIES & WAGES - EXTRA HELP	374,648	399,148	612,000	432,586	590,000	(22,000)	0
10112400	BOARD MEMBERS STIPEND	9,100	8,000	12,000	8,500	11,500	(500)	0
10121000	RETIREMENT - EMPLOYER COST	310,352	298,904	315,000	295,285	336,000	21,000	0
10122000	OASDHI - EMPLOYER COST	104,246	107,257	126,000	112,727	128,200	2,200	0
10123000	GROUP INS - EMPLOYER COST	270,397	290,024	305,000	269,847	340,000	35,000	0
10124000	WORKERS COMP INS - EMPLOYER COST	51,708	47,185	68,000	63,112	68,000	0	0
10125000	SUI INS - EMPLOYER COST	7,658	9,707	15,000	14,096	15,500	500	0
	<b>Object 10</b>	<b>2,119,296</b>	<b>2,167,041</b>	<b>2,492,000</b>	<b>2,230,456</b>	<b>2,573,900</b>	<b>81,900</b>	<b>0</b>

20200500	ADVERTISING/LEGAL NOTICES	143	549	1,000	432	800	(200)	0
20202100	BOOKS/PERIODICALS/SUBSCRIPTIONS	1,691	2,751	2,600	2,400	2,800	200	0
20202900	BUSINESS/CONFERENCE EXPENSE	1,364	3,079	4,000	2,500	4,000	0	0
20203500	EDUCATION & TRAINING SERVICES	2,320	2,980	3,000	3,493	3,000	0	0
20203600	EDUCATION & TRAINING SUPPLIES	178	918	500	0	500	0	0
20203800	EMPLOYEE RECOGNITION	2,308	2,008	2,900	2,500	2,900	0	0
20203900	EMPLOYEE TRANSPORTATION	2,264	2,099	2,000	1,679	2,000	0	0
20205100	LIABILITY INSURANCE	116,214	143,945	150,000	145,687	160,000	10,000	0
20206100	MEMBERSHIP DUES	14,164	15,762	17,000	16,500	17,500	500	0
20207600	OFFICE SUPPLIES	6,602	5,044	7,600	5,200	7,000	(600)	0
20207602	SIGNS	195	0	500	200	200	(300)	0
20208100	POSTAL SERVICES	4,630	9,500	11,000	8,100	10,500	(500)	0

**EXPENDITURE DETAIL SCHEDULE - FY 2026-27 PRELIM BUDGET  
ORANGEVALE RECREATION & PARK DISTRICT**

**FUND 332A - GENERAL FUND**

Commitment Item	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Final Budget	FY 25-26 Est-Actuals	FY 26-27 Prelim Budget	Changes	FY 26-27 Final Budget
20208102	STAMPS	1,689	628	1,500	800	1,200	(300)	0
20208500	PRINTING SERVICES	17,308	29,629	30,000	21,000	25,000	(5,000)	0
20211200	BUILDING MAINTENANCE SUPPLIES	0	0	500	0	0	(500)	0
20219700	TELEPHONE SERVICE	18,513	12,178	14,000	12,000	14,000	0	0
20226200	OFFICE EQUIPMENT MAINTENANCE SUP.	2,011	2,532	2,600	2,700	2,800	200	0
20231400	CLOTHING/PERSONAL SUPPLIES	796	0	2,000	900	2,000	0	0
20232200	CUSTODIAL SUPPLIES	580	0	500	0	0	(500)	0
20244300	MEDICAL SERVICE	30	190	400	1,114	800	400	0
20244400	MEDICAL SUPPLIES	0	3,804	5,400	3,000	4,000	(1,400)	0
20250500	ACCOUNTING SERVICES	6,282	6,540	7,200	6,950	7,300	100	0
20250700	ASSESSMENT/COLLECTION SERVICES	19,314	29,019	30,000	30,000	34,000	4,000	0
20252500	ENGINEERING SERVICES	0	0	6,000	0	0	(6,000)	0
20253100	LEGAL SERVICES	567	66,558	12,000	3,000	10,000	(2,000)	0
20257100	SECURITY SERVICES	3,407	2,825	4,000	3,000	4,000	0	0
20259100	OTHER PROFESSIONAL SERVICES	27,153	32,578	20,000	8,500	22,000	2,000	0
20259101	COMPUTER CONSULTANTS	14,094	16,470	16,000	15,500	17,000	1,000	0
20281201	PC HARDWARE	2,203	3,897	5,000	5,000	5,000	0	0
20281202	PC SOFTWARE	5,976	6,502	16,000	9,863	18,000	2,000	0
20281203	PC SUPPLIES	50	242	2,000	1,500	2,000	0	0
20281900	REGISTRATION SERVICES (ELECTIONS)	0	56,149	0	0	35,000	35,000	0
20285100	RECREATIONAL SERVICES	214,839	197,904	200,000	133,270	180,000	(20,000)	0
20285200	RECREATIONAL SUPPLIES	29,890	30,678	33,000	26,000	32,000	(1,000)	0
20289800	OTHER OPERATING EXPENSE - SUPPLIES	3,155	0	2,500	1,000	2,500	0	0
20289900	OTHER OPERATING EXPENSE - SERVICES	0	130	1,000	1,000	1,000	0	0

# EXPENDITURE DETAIL SCHEDULE - FY 2026-27 PRELIM BUDGET

## ORANGEVALE RECREATION & PARK DISTRICT

### FUND 332A - GENERAL FUND

Commitment Item	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Final Budget	FY 25-26 Est-Actuals	FY 26-27 Prelim Budget	Changes	FY 26-27 Final Budget
20291100	SYSTEM DEVELOPMENT SERVICE	2,247	4,056	5,200	4,842	5,200	0	0
20296200	GS PARKING CHARGES	74	439	300	200	350	50	0
<b>Object 20</b>		<b>522,249</b>	<b>691,581</b>	<b>619,200</b>	<b>479,831</b>	<b>636,350</b>	<b>17,150</b>	<b>0</b>
30321000	INTEREST EXPENSE	27,723	26,406	25,050	25,041	23,640	(1,411)	0
30322000	BOND/LOAN REDEMPTION	44,077	46,396	47,500	47,766	48,500	1,000	0
30345000	TAX/LIC/ASSESSMENTS	19	0	1,300	300	1,000	(300)	0
<b>Object 30</b>		<b>71,819</b>	<b>72,802</b>	<b>73,850</b>	<b>73,107</b>	<b>73,140</b>	<b>(711)</b>	<b>0</b>
41410100	LAND	0	0	0	0	0	0	0
<b>Object 41</b>		<b>0</b>	<b>0</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	704,120	566,951	394,000	378,817	489,000	95,000	0
<b>Object 42</b>		<b>704,120</b>	<b>566,951</b>	<b>394,000</b>	<b>378,817</b>	<b>489,000</b>	<b>95,000</b>	<b>0</b>
43430300	VEHICLES/EQUIPMENT - OTHER	29,308	25,000	0	0	0	0	0
<b>Object 43</b>		<b>29,308</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
50557100	FINGERPRINTING SERVICE	1,536	1,794	3,000	3,000	3,700	700	0
<b>Object 59</b>		<b>1,536</b>	<b>1,794</b>	<b>3,000</b>	<b>3,000</b>	<b>3,700</b>	<b>700</b>	<b>0</b>
79790100	CONTINGENCY APPROPRIATIONS	0	0	50,000	0	50,000	0	0
	GENERAL RESERVES	0	0	0	0	0	0	0

**EXPENDITURE DETAIL SCHEDULE - FY 2026-27 PRELIM BUDGET  
ORANGEVALE RECREATION & PARK DISTRICT**

**FUND 332A - GENERAL FUND**

<b>Commitment Item</b>	<b>Description</b>	<b>FY 23-24 Actuals</b>	<b>FY 24-25 Actuals</b>	<b>FY 25-26 Final Budget</b>	<b>FY 25-26 Est-Actuals</b>	<b>FY 26-27 Prelim Budget</b>	<b>Changes</b>	<b>FY 26-27 Final Budget</b>
	Object 79	0	0	50,000	0	50,000	0	0
	<b>FUND CENTER 9339332</b>	<b>3,448,328</b>	<b>3,525,169</b>	<b>3,632,050</b>	<b>3,165,212</b>	<b>3,826,090</b>	<b>194,040</b>	<b>0</b>
	<b>FUND TOTAL 332 A</b>	<b>3,448,328</b>	<b>3,525,169</b>	<b>3,632,050</b>	<b>3,165,212</b>	<b>3,826,090</b>	<b>194,040</b>	<b>0</b>

# REVENUE DETAIL SCHEDULE - FY 2026-2027 PRELIM BUDGET

## ORANGEVALE RECREATION & PARK DISTRICT

### FUND 332A - GENERAL FUND

Commitment Item	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Budget	Final	FY 25-26 Est-Actuals	FY 26-27 Prelim Budget	Changes	FY 26-27 Final Budget
<b>332A ORANGEVALE RECREATION &amp; PARK DISTRICT</b>									
91910100	PROP TAX CUR SEC	(1,702,570)	(1,760,941)	(1,818,746)		(1,829,618)	(1,892,995)	(74,249)	
91910200	PROP TAX CUR UNSEC	(60,508)	(65,901)	(64,500)		(74,886)	(68,000)	(3,500)	
91910300	PROP TAX CUR SUP	(40,374)	(38,706)	(40,000)		(40,000)	(40,000)	0	
91910400	PROPERTY TAX SECURED DELINQ.	(13,383)	(15,745)	(12,500)		(21,376)	(15,000)	(2,500)	
91910500	PROPERTY TAX SUPPLE DELINQ.	(4,444)	(3,400)	(3,400)		(3,400)	(3,400)	0	
91910600	PROPERTY TAX UNITARY	(18,172)	(20,616)	(15,000)		(15,000)	(15,000)	0	
91912000	PROP TAX REDEMPT	(54)	(218)	(140)		(140)	(140)	0	
91913000	PROP TAX PR UNSEC	(589)	(928)	(700)		(700)	(700)	0	
91914000	PROP TAX PENALTIES	(302)	(387)	(300)		(300)	(300)	0	
91919900	TAXES - OTHER	(21)	(21)					0	
	<b>Object 91</b>	<b>\$ (1,840,416)</b>	<b>\$ (1,906,864)</b>	<b>\$ (1,955,286)</b>		<b>\$ (1,985,420)</b>	<b>\$ (2,035,535)</b>	<b>\$ (80,249)</b>	<b>\$ -</b>
94941000	INTEREST INCOME	(77,556)	(42,935)	(43,000)		(40,000)	(40,000)	3,000	
94942900	BUILDING RENTAL OTHER	(133,516)	(157,795)	(160,000)		(170,000)	(170,000)	(10,000)	
94943900	GROUND LEASES (CELL TOWERS)	(47,769)	(50,584)	(49,300)		(49,800)	(49,800)	(500)	
94944800	REC. CONCESSION (FINAL 9)	(19,815)	(21,146)	(22,000)		(22,000)	(22,000)	0	
	<b>Object 94</b>	<b>(278,656)</b>	<b>(272,461)</b>	<b>(274,300)</b>		<b>(281,800)</b>	<b>(281,800)</b>	<b>(7,500)</b>	<b>0</b>
95952200	HOMEOWNER PROP TAX RELIEF	(12,129)	(11,808)	(13,000)		(12,000)	(13,000)	0	
95952900	IN LIEU / IMPACT TRANSFER	(114,661)	(349,595)	(90,000)		(219,439)	(373,281)	(283,281)	
95956900	STATE AID	0	(198,708)	0				0	
	<b>Object 95</b>	<b>(126,790)</b>	<b>(560,111)</b>	<b>(103,000)</b>		<b>(231,439)</b>	<b>(386,281)</b>	<b>(283,281)</b>	<b>0</b>
96963313	MISCELLANEOUS OTHER FEES	(808)	(1,346)	(1,000)		(1,010)	(1,000)	0	
96964600	RECREATION SERVICE CHGS	(574,562)	(525,584)	(615,000)		(575,000)	(615,000)	0	
96969700	SECURITY SERVICES	(17)	(234)	0			0	0	

**REVENUE DETAIL SCHEDULE - FY 2026-2027 PRELIM BUDGET**  
**ORANGEVALE RECREATION & PARK DISTRICT**  
**FUND 332A - GENERAL FUND**

Commitment Item	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Final Budget	FY 25-26 Est-Actuals	FY 26-27 Prelim Budget	Changes	FY 26-27 Final Budget
	<b>Object 96</b>	<b>(575,387)</b>	<b>(527,163)</b>	<b>(616,000)</b>	<b>(576,010)</b>	<b>(616,000)</b>	<b>0</b>	<b>0</b>
97973000	DONATIONS/CONTRIBUTIONS	(3,950)	(52,030)	(2,000)	(2,128)	(2,000)	0	
97974000	INSURANCE PROCEEDS	0	0	(270)	0	(270)	0	
97979000	MISCELLANEOUS OTHER REVENUES	(202,141)	(177,679)	(5,000)	(1,250)	(1,000)	4,000	
97979900	PRIOR YEAR	0	0	0			0	0
	<b>Object 97</b>	<b>(206,091)</b>	<b>(229,709)</b>	<b>(7,270)</b>	<b>(3,378)</b>	<b>(3,270)</b>	<b>4,000</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	<b>(3,027,341)</b>	<b>(3,496,307)</b>	<b>(2,955,856)</b>	<b>(3,078,047)</b>	<b>(3,322,887)</b>	<b>(367,031)</b>	<b>0</b>
	FUND TOTAL 332A	<b>(3,027,341)</b>	<b>(3,496,307)</b>	<b>(2,955,856)</b>	<b>(3,078,047)</b>	<b>(3,322,887)</b>	<b>(367,031)</b>	<b>0</b>

**FISCAL YEAR 2026-2027 PRELIM BUDGET**  
**Orangevale Recreation & Park District**  
**FINANCING REQUIREMENTS SCHEDULE FOR FUND 374A (OLLAD)**

<u>APPROPRIATIONS BY OBJECT OF EXPENDITURE</u>		<u>MEANS OF FINANCING THE BUDGET REQUIREMENTS</u>			
<u>OBJECT 10 - SALARIES AND EMPLOYEE BENEFITS</u>	\$ -	<u>ESTIMATED REVENUE</u>		\$ (590,169)	
<u>OBJECT 20 - SERVICES AND SUPPLIES</u>	\$ 700,850	<u>RESERVES TO BE DECREASED</u>	-		
<u>OBJECT 30 - OTHER FINANCING USES</u>		<u>GENERAL RESERVES DECREASE</u>	-		
<u>LOAN AND LEASE REPAYMENTS</u>		<u>ENCUMBRANCE DECREASE</u>	-		
<u>INTEREST AND PRINCIPAL</u>	0	<u>OTHER RESERVES DECREASE</u>	-		
<u>TAXES/LICENSES/ASSESSMENTS</u>		<u>TOTAL RESERVES TO BE DECREASED</u>	-		
<u>JUDGEMENTS/DAMAGES</u>	1,600				
<u>TOTAL OBJECT 30 - OTHER FINANCING USES</u>	\$ 1,600	<u>FUND BALANCE AVAILABLE DECREASE</u>		(176,281)	
<u>OBJECT 40 - FIXED ASSETS</u>		<u>ESTIMATED LONG-TERM LOAN PROCEEDS</u>		-	
<u>OBJECT 41 - LAND ACQUISITION</u>	-	<u>TOTAL AVAILABLE FINANCING</u>		\$ (766,450)	
<u>OBJECT 42 - STRUCTURES AND IMPROVEMENTS</u>	64,000				
<u>OBJECT 43 - EQUIPMENT</u>	0				
<u>TOTAL OBJECT 40 - FIXED ASSETS</u>	\$ 64,000				
<u>OBJECT 50 - FUNDS TRANSFERS OUT</u>	-	<u>FUND EQUITY SCHEDULE</u>	<u>BALANCE</u>		<u>ADJUSTED FUND</u>
<u>OBJECT 59 - FUNDS TRANSFERS IN</u>	-	<u>RESERVES</u>	<u>Est. 7/01/25</u>	<u>INCREASES</u>	<u>DECREASES</u>
<u>OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT</u>	-	<u>GENERAL</u>	311,713	-	311,713
<u>OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIES</u>	0	<u>ENCUMBRANCE</u>	-		-
<u>OBJECT 80 - OTHER COMMODITIES</u>	-	<u>OTHER</u>	-		-
<u>PROVISIONS FOR RESERVE INCREASES</u>		<u>FUND BALANCE</u>			
<u>GENERAL RESERVES</u>	-	<u>AVAILABLE</u>	\$ 188,045	\$ 176,281	\$ 11,764
<u>OTHER RESERVES</u>	-	<u>TOTALS</u>	\$ 499,758	\$ -	\$ 176,281
<u>TOTAL BUDGETARY REQUIREMENT</u>	766,450	<u>APPROPRIATIONS LIMIT</u>			
<u>TOTAL DIFFERENCE:</u>	-	<u>APPROPRIATIONS SUBJECT TO LIMIT</u>			
		<u>OVER/UNDER LIMIT</u>			

**EXPENDITURE DETAIL SCHEDULE - FY 2026-2027 PRELIM BUDGET**  
**ORANGEVALE RECREATION & PARK DISTRICT**  
**FUND 374A - ORANGEVALE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT (OLLAD)**

Commitment Item	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Final Budget	FY 25-26 Actuals	Est. FY 26-27 Prelim Budget	Changes	FY 26-27 Final Budget
<b>374A OLLAD</b>								
20203500	EDUCATION/TRAINING SERVICE	330	1,833	4,000	1,050	4,000	0	
20206100	MEMBERSHIP DUES	0	0	200	200	400	200	
20207600	OFFICE SUPPLIES	286	490	500	200	500	0	
20207602	SIGNS	413	0	1,500	1,732	2,000	500	
20207603	KEYS	554	944	800	300	800	0	
20210300	AGRICULTURAL/HORTICULTURAL SERVICE	6,025	7,396	21,500	13,000	14,500	(7,000)	
20210400	AGRICULTURAL/HORTICULTURAL SUPPLIES	4,002	6,926	12,000	7,000	8,000	(4,000)	
20211200	BUILDING MAINTENANCE SUPPLIES	7,100	11,060	10,000	10,000	11,000	1,000	
20212200	CHEMICALS	54,985	39,847	68,000	44,233	62,000	(6,000)	
20213100	ELECTRICAL MAINTENANCE SERVICE	1,793	170	5,000	1,000	3,000	(2,000)	
20213200	ELECTRICAL MAINTENANCE SUPPLIES	1,504	1,351	2,600	1,200	2,600	0	
20214100	LAND IMPROVEMENT MAINTENANCE SERVICE	1,000	7,669	40,000	28,000	26,000	(14,000)	
20214200	LAND IMPROVEMENT MAINTENANCE SUPPLIES	27,904	21,233	39,000	39,000	40,000	1,000	
20215100	MECHANICAL SYSTEM MAINTENANCE SERVICE	910	1,678	8,000	2,500	6,000	(2,000)	
20215200	MECHANICAL SYSTEM MAINTENANCE SUPPLY	1,222	35	3,000	800	2,500	(500)	
20216200	PAINTING SUPPLIES	898	269	1,500	1,200	2,000	500	
20216700	PLUMBING MAINTENANCE SERVICE	300	0	1,000	615	1,000	0	
20216800	PLUMBING MAINTENANCE SUPPLIES	1,246	876	2,000	1,200	2,000	0	
20218200	IRRIGATION SUPPLIES	9,561	21,889	18,000	12,500	18,000	0	
20218500	PERMIT CHARGES	4,953	4,267	5,500	5,500	5,500	0	
20219100	ELECTRICITY	75,124	91,562	95,000	92,000	103,000	8,000	

**EXPENDITURE DETAIL SCHEDULE - FY 2026-2027 PRELIM BUDGET**  
**ORANGEVALE RECREATION & PARK DISTRICT**  
**FUND 374A - ORANGEVALE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT (OLLAD)**

Commitment Item	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Final Budget	FY 25-26 Actuals	Est. FY 26-27 Prelim Budget	Changes	FY 26-27 Final Budget
<b>374A OLLAD</b>								
20219200	NATURAL GAS / LPG / FUEL OIL	25,286	23,419	40,000	25,000	38,000	(2,000)	
20219300	REFUSE COLLECTION/DISPOSAL SERVICE	19,862	23,509	25,000	23,150	26,000	1,000	
20219500	SEWAGE DISPOSAL SERVICE	14,372	14,692	15,500	15,500	16,000	500	
20219800	WATER	61,160	78,690	87,000	90,187	97,000	10,000	
20219900	TELEPHONE SYSTEM MAINTENANCE	666	0	1,000	500	1,000	0	
20220500	AUTOMOTIVE MAINTENANCE SERVICE	2,274	6,737	5,000	5,500	7,000	1,500	
20220600	AUTOMOTIVE MAINTENANCE SUPPLIES	3,786	4,694	5,600	5,600	6,600	1,000	
20222600	EXPENDABLE TOOLS	1,478	1,879	2,400	1,300	2,400	0	
20223600	FUEL & LUBRICANTS	20,328	21,943	28,400	23,400	29,000	600	
20227500	RENTS/LEASES EQUIPMENT	1,512	1,041	2,200	1,200	2,200	0	
20228100	SHOP EQUIPMENT MAINTENANCE SERVICES	1,443	1,442	3,700	1,800	3,200	(500)	
20228200	SHOP EQUIPMENT MAINTENANCE SUPPLIES	8,512	7,803	7,000	7,000	7,500	500	
20229100	OTHER EQUIPMENT MAINTENANCE SERVICE	1,528	2,153	2,200	1,600	2,200	0	
20229200	OTHER EQUIPMENT MAINTENANCE SUPPLIES	4,169	2,297	3,500	3,500	3,700	200	
20231400	CLOTHING/PERSONAL SUPPLIES	2,444	2,431	4,000	2,800	4,000	0	
20232200	CUSTODIAL SUPPLIES	16,889	15,910	19,000	16,000	19,000	0	
20250500	ACCOUNTING SERVICES	3,453	3,706	3,800	3,818	3,950	150	
20252500	ENGINEERING SERVICES	14,773	15,065	15,300	13,018	15,300	0	
20253100	LEGAL SERVICES	0	2,727	5,000	1,000	5,000	0	
20257100	SECURITY SERVICES	17,337	24,261	36,000	31,000	36,000	0	
20259100	OTHER PROFESSIONAL SERVICES	13,120	21,012	55,000	30,000	45,000	(10,000)	

**EXPENDITURE DETAIL SCHEDULE - FY 2026-2027 PRELIM BUDGET**  
**ORANGEVALE RECREATION & PARK DISTRICT**  
**FUND 374A - ORANGEVALE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT (OLLAD)**

Commitment Item	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Final Budget	FY 25-26 Actuals	Est. FY 26-27 Prelim Budget	Changes	FY 26-27 Final Budget
<b>374A OLLAD</b>								
20289800	OTHER OPERATING EXPENSE - SUPPLIES	2,310	3,399	16,000	11,000	16,000	0	
	<b>Object 20</b>	<b>436,814</b>	<b>498,305</b>	<b>721,700</b>	<b>577,103</b>	<b>700,850</b>	<b>(21,350)</b>	<b>0</b>
30321000	INTEREST EXPENSE	0	0	0	0	0	0	0
30322000	BOND/LOAN REDEMPTION	0	0	0	0	0	0	0
30345000	TAX/LIC/ASSESSMENTS	1,101	1,245	1,500	1,500	1,600	100	
	<b>Object 30</b>	<b>1,101</b>	<b>1,245</b>	<b>1,500</b>	<b>1,500</b>	<b>1,600</b>	<b>100</b>	<b>0</b>
42420100	BUILDINGS	0	0	0	0	0	0	0
42420200	STRUCTURES	418,922	213,886	15,000	13,265	64,000	49,000	
	<b>Object 42</b>	<b>418,922</b>	<b>213,886</b>	<b>15,000</b>	<b>13,265</b>	<b>64,000</b>	<b>49,000</b>	<b>0</b>
43430300	EQUIPMENT	0	7,199	46,500	35,000	0	(46,500)	0
	<b>Object 43</b>	<b>0</b>	<b>7,199</b>	<b>46,500</b>	<b>35,000</b>	<b>0</b>	<b>(46,500)</b>	<b>0</b>
79790100	CONTINGENCY APPROPRIATIONS	0	0	0	0	0	0	
	GENERAL RESERVES	0	0	0	0	0	0	0
	<b>Object 79</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>FUND CENTER 9379374</b>	<b>856,837</b>	<b>720,635</b>	<b>784,700</b>	<b>626,868</b>	<b>766,450</b>	<b>(18,750)</b>	<b>0</b>
	<b>FUND TOTAL 374 A</b>	<b>856,837</b>	<b>720,635</b>	<b>784,700</b>	<b>626,868</b>	<b>766,450</b>	<b>(18,750)</b>	<b>0</b>

# REVENUE DETAIL SCHEDULE - FY 2026-2027 PRELIM BUDGET

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

Commitment Item	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Final Budget	FY 25-26 Est. Actuals	FY 26-27 Prelim Budget	Changes	FY 26-27 Final Budget
<b>374A OLLAD</b>								
94941000	INTEREST INCOME	(34,382)	(23,281)	(20,000)	(20,000)	(16,000)	4,000	
	<b>Object 94</b>	<b>(34,382)</b>	<b>(23,281)</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>(16,000)</b>	<b>4,000</b>	<b>0</b>
96960300	SPECIAL ASSESSMENT	(565,298)	(566,649)	(567,776)	(567,776)	(574,169)	(6,393)	
	<b>Object 96</b>	<b>(565,298)</b>	<b>(566,649)</b>	<b>(567,776)</b>	<b>(567,776)</b>	<b>(574,169)</b>	<b>(6,393)</b>	<b>0</b>
	<b>FUND CENTER 9379374</b>	<b>(599,680)</b>	<b>(589,930)</b>	<b>(587,776)</b>	<b>(587,776)</b>	<b>(590,169)</b>	<b>(2,393)</b>	<b>0</b>
	<b>FUND TOTAL 374 A</b>	<b>(599,680)</b>	<b>(589,930)</b>	<b>(587,776)</b>	<b>(587,776)</b>	<b>(590,169)</b>	<b>(2,393)</b>	<b>0</b>

# FISCAL YEAR 2026-2027 PRELIM BUDGET

## Orangevale Recreation & Park District **FINANCING REQUIREMENTS SCHEDULE FOR FUND 374B** KENNETH GROVE ASSESSMENT DISTRICT

<u>APPROPRIATIONS BY OBJECT OF EXPENDITURE</u>		<u>MEANS OF FINANCING THE BUDGET REQUIREMENTS</u>				
<u>OBJECT 10 - SALARIES AND EMPLOYEE BENEFITS</u>	\$ -	<u>ESTIMATED REVENUE</u>	\$ (5,728)			
<u>OBJECT 20 - SERVICES AND SUPPLIES</u>	\$ 8,150.00	<u>RESERVES TO BE DECREASED</u>				
<u>OBJECT 30 - OTHER FINANCING USES</u>		<u>GENERAL RESERVES DECREASE</u>				
<u>LOAN AND LEASE REPAYMENTS</u>		<u>ENCUMBRANCE DECREASE</u>				
<u>INTEREST AND PRINCIPAL</u>	\$ -	<u>OTHER RESERVES DECREASE</u>				
<u>TAXES/LICENSES/ASSESSMENTS</u>						
<u>JUDGMENTS/DAMAGES</u>	-					
<u>TOTAL OBJECT 30 - OTHER FINANCING USES</u>	\$ -	<u>TOTAL RESERVES TO BE DECREASED</u>	-			
<u>OBJECT 40 - FIXED ASSETS</u>		<u>FUND BALANCE AVAILABLE DECREASE</u>	(15,422)			
<u>OBJECT 41 - LAND ACQUISITION</u>	-	<u>ESTIMATED LONG-TERM LOAN PROCEEDS</u>	-			
<u>OBJECT 42 - STRUCTURES AND IMPROVEMENTS</u>	13,000	<u>TOTAL AVAILABLE FINANCING</u>	\$ (21,150)			
<u>OBJECT 43 - EQUIPMENT</u>	-					
<u>TOTAL OBJECT 40 - FIXED ASSETS</u>	\$ 13,000					
<u>OBJECT 50 - FUNDS TRANSFERS OUT</u>	-	<u>FUND EQUITY SCHEDULE</u>		<u>BALANCE</u>		<u>ADJUSTED FUND</u>
<u>OBJECT 59 - FUNDS TRANSFERS IN</u>	-	<u>RESERVES</u>		<u>AS OF 7/01/25</u>	<u>INCREASES</u>	<u>DECREASES</u>
<u>OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT</u>	-	<u>GENERAL</u>		5,932		5,932
<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</u>				
<u>GENERAL RESERVES</u>	-	<u>AVAILABLE</u>		\$ 16,209	\$ -	\$ 15,422
<u>OTHER RESERVES</u>	-	<u>TOTALS</u>		\$ 22,141		\$ 787
<u>TOTAL BUDGETARY REQUIREMENT</u>	\$ 21,150	<u>APPROPRIATIONS LIMIT</u>				
<u>TOTAL DIFFERENCE:</u>	-	<u>APPROPRIATIONS SUBJECT TO LIMIT</u>				
		<u>OVER/UNDER LIMIT</u>				

## EXPENDITURE DETAIL SCHEDULE - FY 2026-27 PRELIM BUDGET

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

Commitment Item	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Final Budget	FY 25-26 Est-Actuals	FY 26-27 Prelim Budget	Changes	FY 26-27 Final Budget
20200500	ADVERTISING/LEGAL NOTICES	0	0	400	0	200	200	
20207600	OFFICE SUPPLIES	20	0	50	0	50	0	
20207602	SIGNS	0	0	50	0	50	0	
20210300	AGRICULTURAL/HORTICULTURAL SERVICE	1050	1050	2500	2900	1200	1,300	
20210400	AGRICULTURAL/HORTICULTURAL SUPPLIES	0	0	1250	1250	800	450	
20219800	WATER	672	911	1000	1000	1100	(100)	
20223600	FUEL & LUBRICANTS	1085	1000	1000	1000	1100	(100)	
20250500	ACCOUNTING SERVICES	666	654	680	736	750	(70)	
20250700	ASSESSMENT/COLLECTION SERVICES	0	0	100	0	100	0	
20252500	ENGINEERING SERVICES	1000	2838	1000	324	1000	0	
20253100	LEGAL SERVICES	0	0	100	0	200	(100)	
20256200	TRANSCRIBING SERVICES	0	0	100	0	0	100	
20259100	OTHER PROFESSIONAL SERVICES	0	0	320	200	1300	(980)	
20289900	OTHER OPERATING EXPENSE - SERVICES	0	0	100	100	300	(200)	
<b>Object 20</b>		<b>4,493</b>	<b>6,453</b>	<b>8,650</b>	<b>7,510</b>	<b>8,150</b>	<b>500</b>	<b>0</b>
42420200	STRUCTURES	0	0	16,000	7,500	13,000	3,000	
<b>Object 42</b>		<b>0</b>	<b>0</b>	<b>16,000</b>	<b>7,500</b>	<b>13,000</b>	<b>3,000</b>	<b>0</b>
79790100	CONTINGENCY APPROPRIATIONS	0	0	0	0	0	0	0
<b>Object 79</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUND CENTER 9379375</b>		<b>4,493</b>	<b>6,453</b>	<b>24,650</b>	<b>15,010</b>	<b>21,150</b>	<b>3,500</b>	<b>0</b>
<b>FUND TOTAL 374 B</b>		<b>4,493</b>	<b>6,453</b>	<b>24,650</b>	<b>15,010</b>	<b>21,150</b>	<b>3,500</b>	<b>0</b>

# REVENUE DETAIL SCHEDULE - FY 2026-27 PRELIM BUDGET

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

Commitment Item	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Final Budget	FY 25-26 Est-Actuals	FY 26-27 Prelim Budget	Changes	FY 26-27 Final Budget
<b>FUND KENNETH GROVE</b>							
94941000 INTEREST INCOME	(1,375)	(1,242)	(300)	(600)	(300)	0	0
<b>Object 94</b>	<b>(1,375)</b>	<b>(1,242)</b>	<b>(300)</b>	<b>(600)</b>	<b>(300)</b>	<b>0</b>	<b>0</b>
96960300 SPECIAL ASSESSMENT	(5,416)	(5,328)	(5,428)	(5,428)	(5,428)	0	0
<b>Object 96</b>	<b>(5,416)</b>	<b>(5,328)</b>	<b>(5,428)</b>	<b>(5,428)</b>	<b>(5,428)</b>	<b>0</b>	<b>0</b>
<b>FUND CENTER 9379375</b>	<b>(6,791)</b>	<b>(6,570)</b>	<b>(5,728)</b>	<b>(6,028)</b>	<b>(5,728)</b>	<b>0</b>	<b>0</b>
<b>FUND TOTAL 374 B</b>	<b>(6,791)</b>	<b>(6,570)</b>	<b>(5,728)</b>	<b>(6,028)</b>	<b>(5,728)</b>	<b>0</b>	<b>0</b>

**ORANGEVALE RECREATION & PARK DISTRICT  
FIXED ASSETS TO BE ACQUIRED  
FISCAL YEAR 2026/27**

	<b>Capital Improvement</b>					
<b>DESCRIPTION</b>	<b>Land</b>	<b>Building</b>	<b>Structures &amp; Improve.</b>	<b>Equipment</b>	<b>In Lieu</b>	<b>Park Dev.</b>
<b>COMMITMENT</b>	<b>41410100</b>	<b>42420100</b>	<b>42420200</b>	<b>43430300</b>		
<b>Fund 332A (General Fund)</b>						
Flat Roof on OCC			325,000		180,000	
Youth Center Playground			150,000			150,000
Parking Lot Repair at Oak/Filbert + stripe Horse Arena			14,000			
<b>Total (332A) 2024/25</b>			<b>489,000</b>	-		
				-		
<b>Fund 374A (OLLAD)</b>				-		
OCCP Parking Lot Seal/Stripe			64,000			
<b>Total (OLLAD) 2024/25</b>	-	-	<b>64,000</b>	-		
	-		-	-		
<b>Fund 374B (Kenneth Grove)</b>						
Errosion and Wall Improvements			13,000			
<b>Total (KG) 2024/25</b>	-	-	<b>13,000</b>	-		

\* To be added to final if funding permits

HVAC Replacement - phase 4			270,000			
Additional Vehicle				40,000		

# LONG-TERM LOAN SCHEDULE

**FISCAL YEAR 2026-2027**

**Orangevale Recreation & Park District**

<u>1 DESCRIPTION</u>	<u>FUND</u>	<u>PAYMENTS</u>	<u>BALANCE DUE</u>
6920 & 6930 Hazel Ave Property Purchase (INTEREST)	332A	23,627.50	155,723.80
6920 & 6930 Hazel Ave Property Purchase (PRINCIPLE)	332A	44,000.00	694,000.00
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6920 & 6930 Hazel Ave Property	332A	67,627.50	849,723.80
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TOTAL of LONG TERM DEBT:		67,627.50	849,723.80

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