ORANGEVALE RECREATION & PARK DISTRICT

Final Budget Message – 2026/27

In the previous fiscal year, the District focused on addressing deferred maintenance needs including Community Center HVAC replacements (Phase 2), roof replacement for Building #1, facility repairs, and aquatics equipment. A blower and a trailer were purchased to support park upkeep. The grant-supported Wildfire Prevention Plan and the assessment funded improvements in the Kenneth Grove Easement began in 2025/26.

In 2026/27, the District will continue completing deferred maintenance priorities by replacing the flat roof on the Community Center and sealing and striping several parking lots. A new truck will be purchased to replace a District vehicle that is over 20 years old. Park Development Fees will be used to install a fitness-themed playground in the empty lot at Youth Center Park, and Kenneth Grove assessment funds will be utilized to complete the Kenneth Grove Easement improvements.

Expenditures: Areas of note in District expenditures include:

- Funds are allocated to support wildfire risk reduction for a second year
- Funds are allocated to maintain HR software and improve online access
- Utility and professional service expenditures are projected to increase
- Recreation services and supplies are being slightly reduced
- Chemicals expenses are reduced due to improved management strategies
- A $50,000 Contingency has been designated in the General Fund

The 26/27 budgetary increase in Salary & Wage is a modest 1.04% and includes:

- 1% COLA for FT staff, with some adjustments to PTO and benefits
- $.50 minimum wage increase
- A decrease in SCERS expenditures due to lower modification factors

Revenue: Areas of note in District revenues include:

- A 1.93% growth in property tax revenue (which includes a 3.4% growth in secured taxes) is predicted for 26/27
- Rentals are continuing to trend upward due to volume and fee increases
- Recreation revenue is trending lower than preliminary budget projections

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

Sincerely,

Becky Herz
District Administrator

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Orangevale, CA 95662
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Orangevale Recreation and Park District
Budget vs Actual - FY 23/24, FY 24/25, 25/26 and Final - FY 26/27

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

	Budget	Acutals	23/24	Budget	Actuals	24/25	Budget	Actual	25/26	Final Budget	Change from last FY
	23/24	23/24	Difference	24/25	24/25	Difference	25/26	25/26	Difference	26/27	
332A - GENERAL FUND											
Beginning Year Fund Balance	**1,342,705**	**1,342,705**		**921,716**	**921,716**		**892,854**	**892,854**	-	**715,113**	-
Taxation	1,822,340	1,840,416	18,076	1,872,581	1,906,864	34,283	1,955,286	1,979,395	24,109	2,017,540	62,254
Rentals/Interest/Other	212,500	278,656	66,156	242,300	272,461	30,161	274,300	270,907	(3,393)	281,800	7,500
In Lieu/Grants/HOPTERS	437,000	126,790	(310,210)	553,000	560,111	7,111	103,000	235,960	132,960	406,281	303,281
Charges for Service/Rec. Fees/Misc	790,970	781,478	(9,492)	786,770	756,871	(29,899)	623,270	488,033	(135,237)	609,270	(14,000)
Total Revenue	**3,262,810**	**3,027,340**	**(235,470)**	**3,454,651**	**3,496,307**	**41,656**	**2,955,856**	**2,974,295**	**(18,439)**	**3,314,891**	359,035
Salaries & Benefits	2,183,300	2,119,297	(64,003)	2,508,070	2,167,041	(341,029)	2,492,000	2,226,350	(265,650)	2,586,700	94,700
Services & Supplies	603,200	522,249	(80,951)	738,000	691,581	(46,419)	619,200	462,375	(156,825)	622,150	2,950
Capital Improvement	1,182,000	733,428	(448,572)	765,000	591,951	(173,049)	394,000	388,878	(5,122)	475,000	81,000
Other	276,030	73,355	(202,675)	87,110	74,596	(12,514)	126,850	74,433	(52,417)	126,840	(10)
Total Expenses	**4,244,530**	**3,448,329**	**(796,201)**	**4,098,180**	**3,525,169**	**(573,011)**	**3,632,050**	**3,152,036**	**(480,014)**	**3,810,690**	178,640
Year End Fund Balance	**360,985**	**921,716**		**278,187**	**892,854**		**216,660**	**715,113**	**498,453**	**219,314**	2,654
332A - General Reserve	**545,014**	**545,014**	-	**545,014**	**545,014**	-	**545,014**	**545,014**	-	**545,014**	-
374A - OLLAD - GENERAL FUND											
Beginning Year Fund Balance	**619,009**	**615,000**		**357,843**	**357,843**		**227,137**	**227,137**	-	**240,422**	13,285
Revenues	**573,795**	**599,680**	**25,885**	**583,834**	**589,930**	**6,096**	**587,776**	**584,769**	**(3,007)**	**590,169**	2,393
Expenses - Services & Supplies	623,600	436,814	(186,786)	654,440	498,305	(156,135)	721,700	525,673	(196,027)	689,850	(31,850)
Other Charges - Bond Redemption/Interest	1,300	1,101	(199)	1,300	1,245	(55)	1,500	1,222	(278)	1,600	100
Capital Improvement	569,000	418,922	(150,078)	247,500	221,086	(26,414)	61,500	44,589	(16,911)	130,000	68,500
Total Expenses	**1,193,900**	**856,837**	**(337,063)**	**903,240**	**720,636**	**(182,604)**	**784,700**	**571,484**	**(213,216)**	**821,450**	36,750
Year End Fund Balance	**(1,096)**	**357,843**		**38,437**	**227,137**		**30,213**	**240,422**	**210,209**	**9,141**	(21,072)
374A - OLLAD - Reserve	**311,713**	**311,713**	-	**311,713**	**311,713**	-	**311,713**	**311,713**	-	**311,713**	-
374B - Kenneth Grove - GENERAL FUND											
Beginning Year Fund Balance	***22,776***	***22,776***		***25,074***	***25,074***		***25,191***	***25,191***	0	***19,351***	(5,840)
Revenues	***5,628***	***6,791***	(1,163)	***5,628***	***6,570***	(942)	***5,728***	***6,473***	(745)	***5,728***	-
Expenses - Services & Supplies & Capital Imp.	***5,730***	***4,493***	1,237	***24,650***	***6,453***	18,197	***24,650***	***12,313***	-	***24,050***	(600)
Year End Fund Balance	**22,674**	**25,074**	**(2,400)**	**6,052**	**25,191**	**(19,139)**	**6,269**	**19,351**	**13,082**	**1,029**	(5,240)
374B - Kenneth Grove - Reserve	**5,932**	**5,932**	-	**5,932**	**5,932**	-	**5,932**	**5,932**	-	**5,932**	-
In Lieu/Impact Funds		**23/24 Actuals**	**Vs Prior FY**		**24/25 Actuals**	**Vs Prior FY**	**25/26 Budget**	**25/26 Est Ac**	**Vs Prior FY**	**26/27 Prelim**	
88C - Revenues		-			35,013			213,878			-
88C - Expenses		114,699			-		90,000	90,000		200,000	
88C - In Lieu Park Dedication Fund Balance	**64,443**	**64,443**	-	**64,443**	**99,456**	**35,013**	**9,456**	**223,334**	**123,878**	**23,334**	**13,878**
332I - Revenues		106,868			227,758			260,149			-
332I - Expenses				342,000	342,000			222,742		193,282	
332I - Park Dev. Fee Fund Balance	**563,111**	**669,979**	**106,868**	**327,979**	**555,737**	**(114,242)**	**555,737**	**593,144**	**37,407**	**399,862**	**(155,875)**

OVPARKS
ORANGEVALE RECREATION & PARK DISTRICT

RESOLUTION NO: 26-08-765

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ORANGEVALE RECREATION AND PARK DISTRICT, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, ADOPTING THE GENERAL FUND FINAL BUDGET FOR FISCAL YEAR 2025/2026

WHEREAS, all necessary estimates of revenues, expenditures and reserves were reviewed and filed for ending fiscal year 2025/2026; and

THEREFORE, IT IS HEREBY RESOLVED in accordance with Code Section 29089 of the Government Code, the final budget for the fiscal year 2026/2027, be and is hereby adopted in accordance with the following:

(1)	Salaries & Employee Benefits	$ 2,586,700
(2)	Services & Supplies	624,150
(3)	Other charges	73,140
(4)	Fixed Assets	
	(a) Land	0
	(b) Structures & Improvements	475,000
	(c) Equipment	0
(5)	Expenditure transfers	3,700
(6)	Contingencies	50,000
(7)	Provision for reserve increases	0
	TOTAL BUDGET REQUIREMENTS	$ 3,812,690

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

BE IT FURTHER RESOLVED that the proposed final budget be and is hereby adopted in accordance with the listed attachment which show in detail the approved appropriations, revenues, and methods of financing for the 2026/2027 fiscal year:

ON A MOTION by Director ________________________, seconded by Director ________________________, the foregoing Resolution was passed and adopted this 20th day of August 2026 by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

APPROVED:___________________________________
Chair, Board of Directors

ATTEST:_____________________________________
Clerk of the Board

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ORANGEVALE RECREATION & PARK DISTRICT

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

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ORANGEVALE RECREATION & PARK DISTRICT

<u>FISCAL YEAR 2026-2027 FINAL BUDGET</u>

SACRAMENTO COUNTY FY 2026-2027 BUDGET INPUT DOCUMENTS

FINAL BUDGET DOCUMENTS **DRAFT**

FISCAL YEAR 2026-2027 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FINANCING REQUIREMENTS SCHEDULE FOR GENERAL FUND 332A

APPROPRIATIONS BY OBJECT OF EXPENDITURE		
OBJECT 10 - SALARIES AND EMPLOYEE BENEFITS		$ 2,586,700
OBJECT 20 - SERVICES AND SUPPLIES		$ 624,150
OBJECT 30 - OTHER FINANCING USES		
LOAN AND LEASE REPAYMENTS INTEREST AND PRINCIPAL	$ 72,140	
TAXES/LICENSES/ASSESSMENTS JUDGEMENTS/DAMAGES	1,000	
TOTAL OBJECT 30 - OTHER FINANCING USES		$ 73,140
OBJECT 40 - FIXED ASSETS		
OBJECT 41 - LAND ACQUISITION	$ -	
OBJECT 42 - STRUCTURES AND IMPROVEMENTS	475,000	
OBJECT 43 - EQUIPMENT	0	
TOTAL OBJECT 40 - FIXED ASSETS		$ 475,000
OBJECT 50 - FUNDS TRANSFERS OUT		$ 3,700
OBJECT 59 - FUNDS TRANSFERS IN		$ -
OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT		-
OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIES		50,000
OBJECT 80 - OTHER COMMODITIES		-
PROVISIONS FOR RESERVE INCREASES		
GENERAL RESERVES		-
OTHER RESERVES		
TOTAL BUDGETARY REQUIREMENT		$ 3,812,690
TOTAL DIFFERENCE:		-

MEANS OF FINANCING THE BUDGET REQUIREMENTS		
ESTIMATED REVENUE		(3,314,891.00)
RESERVES TO BE DECREASED		
GENERAL RESERVES DECREASE		
ENCUMBRANCE DECREASE		
OTHER RESERVES DECREASE		
TOTAL RESERVES TO BE DECREASED		-
FUND BALANCE AVAILABLE DECREASE		(497,799.00)
ESTIMATED LONG-TERM LOAN PROCEEDS		-
TOTAL AVAILABLE FINANCING		$ (3,812,690)

FUND EQUITY SCHEDULE RESERVES	BALANCE AS OF 7/01/26	INCREASES	DECREASES	ADJUSTED FUND BALANCE
GENERAL	545,014	-	-	545,014
ENCUMBRANCE	-			-
OTHER				-
FUND BALANCE AVAILABLE	$ 715,173		$ 497,799	$ 217,374
TOTALS	$ 1,260,187	$ -	$ 497,799	$ 762,388

APPROPRIATIONS LIMIT

APPROPRIATIONS SUBJECT TO LIMIT

OVER/UNDER LIMIT

EXPENDITURE DETAIL SCHEDULE - FY 2026-27 FINAL 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 Actuals	FY 26-27 Prelim Budget	*Changes*	FY 26-27 Final Budget
332A ORANGEVALE RECREATION & PARK DISTRICT								
10111000	SALARIES & WAGES - REGULAR EMPLOYEES	991,187	1,006,817	1,039,000	1,055,860	1,084,700	*23,300*	1,108,000
10112100	SALARIES & WAGES - EXTRA HELP	374,648	399,148	612,000	401,681	590,000	*0*	590,000
10112400	BOARD MEMBERS STIPEND	9,100	8,000	12,000	7,500	11,500	*0*	11,500
10121000	RETIREMENT - EMPLOYER COST	310,352	298,904	315,000	301,766	336,000	*(14,000)*	322,000
10122000	OASDHI - EMPLOYER COST	104,246	107,257	126,000	110,941	128,200	*0*	128,200
10123000	GROUP INS - EMPLOYER COST	270,397	290,024	305,000	271,491	340,000	*0*	340,000
10124000	WORKERS COMP INS - EMPLOYER COST	51,708	47,185	68,000	63,112	68,000	*3,500*	71,500
10125000	SUI INS - EMPLOYER COST	7,658	9,707	15,000	13,999	15,500	*0*	15,500
	Object 10	**2,119,296**	**2,167,041**	**2,492,000**	**2,226,350**	**2,573,900**	***12,800***	**2,586,700**
20200500	ADVERTISING/LEGAL NOTICES	143	549	1,000	363	800	*4,000*	4,800
20202100	BOOKS/PERIODICALS/SUBSCRIPTIONS	1,691	2,751	2,600	2,169	2,800	*0*	2,800
20202900	BUSINESS/CONFERENCE EXPENSE	1,364	3,079	4,000	2,555	4,000	*0*	4,000
20203500	EDUCATION & TRAINING SERVICES	2,320	2,980	3,000	3,493	3,000	*0*	3,000
20203600	EDUCATION & TRAINING SUPPLIES	178	918	500	0	500	*0*	500
20203800	EMPLOYEE RECOGNITION	2,308	2,008	2,900	2,286	2,900	*0*	2,900
20203900	EMPLOYEE TRANSPORTATION	2,264	2,099	2,000	1,855	2,000	*0*	2,000
20205100	LIABILITY INSURANCE	116,214	143,945	150,000	145,687	160,000	*(10,000)*	150,000
20206100	MEMBERSHIP DUES	14,164	15,762	17,000	16,198	17,500	*0*	17,500
20207600	OFFICE SUPPLIES	6,602	5,044	7,600	6,515	7,000	*0*	7,000
20207602	SIGNS	195	0	500	0	200	*0*	200
20208100	POSTAL SERVICES	4,630	9,500	11,000	8,092	10,500	*0*	10,500

EXPENDITURE DETAIL SCHEDULE - FY 2026-27 FINAL 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 Actuals	FY 26-27 Prelim Budget	*Changes*	FY 26-27 Final Budget
20208102	STAMPS	1,689	628	1,500	777	1,200	*0*	1,200
20208500	PRINTING SERVICES	17,308	29,629	30,000	20,499	25,000	*0*	25,000
20211200	BUILDING MAINTENANCE SUPPLIES	0	0	500	0	0	*0*	0
20219700	TELEPHONE SERVICE	18,513	12,178	14,000	12,088	14,000	*1,400*	15,400
20226200	OFFICE EQUIPMENT MAINTENANCE SUP.	2,011	2,532	2,600	3,283	2,800	*400*	3,200
20231400	CLOTHING/PERSONAL SUPPLIES	796	0	2,000	1,772	2,000	*0*	2,000
20232200	CUSTODIAL SUPPLIES	580	0	500	0	0	*0*	0
20244300	MEDICAL SERVICE	30	190	400	881	800	*0*	800
20244400	MEDICAL SUPPLIES	0	3,804	5,400	2,061	4,000	*0*	4,000
20250500	ACCOUNTING SERVICES	6,282	6,540	7,200	6,946	7,300	*0*	7,300
20250700	ASSESSMENT/COLLECTION SERVICES	19,314	29,019	30,000	31,520	34,000	*0*	34,000
20252500	ENGINEERING SERVICES	0	0	6,000	0	0	*0*	0
20253100	LEGAL SERVICES	567	66,558	12,000	297	10,000	*2,000*	12,000
20257100	SECURITY SERVICES	3,407	2,825	4,000	2,512	4,000	*0*	4,000
20259100	OTHER PROFESSIONAL SERVICES	27,153	32,578	20,000	9,733	22,000	*(2,000)*	20,000
20259101	COMPUTER CONSULTANTS	14,094	16,470	16,000	13,176	17,000	*0*	17,000
20281201	PC HARDWARE	2,203	3,897	5,000	5,408	5,000	*0*	5,000
20281202	PC SOFTWARE	5,976	6,502	16,000	10,843	18,000	*0*	18,000
20281203	PC SUPPLIES	50	242	2,000	0	2,000	*0*	2,000
20281900	REGISTRATION SERVICES (ELECTIONS)	0	56,149	0	0	35,000	*0*	35,000
20285100	RECREATIONAL SERVICES	214,839	197,904	200,000	127,460	180,000	*(8,000)*	172,000
20285200	RECREATIONAL SUPPLIES	29,890	30,678	33,000	20,543	32,000	*0*	32,000
20289800	OTHER OPERATING EXPENSE - SUPPLIES	3,155	0	2,500	0	2,500	*0*	2,500
20289900	OTHER OPERATING EXPENSE - SERVICES	0	130	1,000	200	1,000	*0*	1,000

EXPENDITURE DETAIL SCHEDULE - FY 2026-27 FINAL 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 Actuals	FY 26-27 Prelim Budget	*Changes*	FY 26-27 Final Budget
20291100	SYSTEM DEVELOPMENT SERVICE	2,247	4,056	5,200	3,026	5,200	*0*	5,200
20296200	GS PARKING CHARGES	74	439	300	137	350	*0*	350
	Object 20	**522,249**	**691,581**	**619,200**	**462,375**	**636,350**	***(12,200)***	**624,150**
30321000	INTEREST EXPENSE	27,723	26,406	25,050	25,041	23,640	*0*	23,640
30322000	BOND/LOAN REDEMPTION	44,077	46,396	47,500	47,349	48,500	*0*	48,500
30345000	TAX/LIC/ASSESSMENTS	19	0	1,300	0	1,000	*0*	1,000
	Object 30	**71,819**	**72,802**	**73,850**	**72,390**	**73,140**	***0***	**73,140**
41410100	LAND	0	0	0	0	0	0	0
	Object 41	**0**	**0**	**0**	**0**	**0**	***0***	**0**
42420100	BUILDINGS	0	0	0	0	0	*0*	0
42420200	STRUCTURES	704,120	566,951	394,000	388,818	489,000	*(14,000)*	475,000
	Object 42	**704,120**	**566,951**	**394,000**	**388,818**	**489,000**	***(14,000)***	**475,000**
43430300	VEHICLES/EQUIPMENT - OTHER	29,308	25,000	0	0	0	*0*	0
	Object 43	**29,308**	**25,000**	**0**	**0**	**0**	***0***	**0**
50557100	FINGERPRINTING SERVICE	1,536	1,794	3,000	2,043	3,700	*0*	3,700
	Object 59	**1,536**	**1,794**	**3,000**	**2,043**	**3,700**	***0***	**3,700**
79790100	CONTINGENCY APPROPRIATIONS	0	0	50,000	0	50,000	*0*	50,000
	GENERAL RESERVES	0	0	0	0	0	*0*	0

EXPENDITURE DETAIL SCHEDULE - FY 2026-27 FINAL 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 Actuals	FY 26-27 Prelim Budget	*Changes*	FY 26-27 Final Budget
	Object 79	**0**	**0**	**50,000**	**0**	**50,000**	***0***	**50,000**
	FUND CENTER 9339332	**3,448,328**	**3,525,169**	**3,632,050**	**3,151,976**	**3,826,090**	***(13,400)***	**3,812,690**
	FUND TOTAL 332 A	**3,448,328**	**3,525,169**	**3,632,050**	**3,151,976**	**3,826,090**	***(13,400)***	**3,812,690**

REVENUE DETAIL SCHEDULE - FY 2026-2027 FINAL 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 Actuals	FY 26-27 Prelim Budget	*Changes*	FY 26-27 Final Budget
332A	**ORANGEVALE RECREATION & PARK DISTRICT**							
91910100	PROP TAX CUR SEC	(1,702,570)	(1,760,941)	(1,818,746)	(1,817,244)	(1,892,995)	*13,995*	(1,879,000)
91910200	PROP TAX CUR UNSEC	(60,508)	(65,901)	(64,500)	(70,827)	(68,000)	*0*	(68,000)
91910300	PROP TAX CUR SUP	(40,374)	(38,706)	(40,000)	(25,894)	(40,000)	*10,000*	(30,000)
91910400	PROPERTY TAX SECURED DELINQ.	(13,383)	(15,745)	(12,500)	(29,786)	(15,000)	*(5,000)*	(20,000)
91910500	PROPERTY TAX SUPPLE DELINQ.	(4,444)	(3,400)	(3,400)	(13,484)	(3,400)	*(1,000)*	(4,400)
91910600	PROPERTY TAX UNITARY	(18,172)	(20,616)	(15,000)	(21,310)	(15,000)	*0*	(15,000)
91912000	PROP TAX REDEMPT	(54)	(218)	(140)	(90)	(140)	*0*	(140)
91913000	PROP TAX PR UNSEC	(589)	(928)	(700)	(292)	(700)	*0*	(700)
91914000	PROP TAX PENALTIES	(302)	(387)	(300)	(556)	(300)	*0*	(300)
91919900	TAXES - OTHER	(21)	(21)		88		*0*	0
	Object 91	**$ (1,840,416)**	**$ (1,906,864)**	**$ (1,955,286)**	**$ (1,979,395)**	**(2,035,535)**	***$ 17,995***	**$ (2,017,540)**
94941000	INTEREST INCOME	(77,556)	(42,935)	(43,000)	(39,033)	(40,000)	*0*	(40,000)
94942900	BUILDING RENTAL OTHER	(133,516)	(157,795)	(160,000)	(161,195)	(170,000)	*0*	(170,000)
94943900	GROUND LEASES (CELL TOWERS)	(47,769)	(50,584)	(49,300)	(50,332)	(49,800)	*0*	(49,800)
94944800	REC. CONCESSION (FINAL 9)	(19,815)	(21,146)	(22,000)	(20,347)	(22,000)	*0*	(22,000)
	Object 94	**(278,656)**	**(272,461)**	**(274,300)**	**(270,907)**	**(281,800)**	***0***	**(281,800)**
95952200	HOMEOWNER PROP TAX RELIEF	(12,129)	(11,808)	(13,000)	(11,646)	(13,000)	*0*	(13,000)
95952900	IN LIEU / IMPACT TRANSFER	(114,661)	(349,595)	(90,000)	(224,314)	(373,281)	*(20,000)*	(393,281)
95956900	STATE AID	0	(198,708)	0			*0*	
	Object 95	**(126,790)**	**(560,111)**	**(103,000)**	**(235,960)**	**(386,281)**	***(20,000)***	**(406,281)**
96963313	MISCELLANEOUS OTHER FEES	(808)	(1,346)	(1,000)	(1,315)	(1,000)	*0*	(1,000)
96964600	RECREATION SERVICE CHGS	(574,562)	(525,584)	(615,000)	(479,795)	(615,000)	*10,000*	(605,000)
96969700	SECURITY SERVICES	(17)	(234)	0		0	*0*	0
	Object 96	**(575,387)**	**(527,163)**	**(616,000)**	**(481,110)**	**(616,000)**	***10,000***	**(606,000)**

REVENUE DETAIL SCHEDULE - FY 2026-2027 FINAL 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 Actuals	FY 26-27 Prelim Budget	*Changes*	FY 26-27 Final Budget
97973000	DONATIONS/CONTRIBUTIONS	(3,950)	(52,030)	(2,000)	(3,328)	(2,000)	*0*	(2,000)
97974000	INSURANCE PROCEEDS	0	0	(270)	0	(270)	*0*	(270)
97979000	MISCELLANEOUS OTHER REVENUES	(202,141)	(177,679)	(5,000)	(3,595)	(1,000)	*0*	(1,000)
97979900	PRIOR YEAR	0	0	0	0	0	*0*	0
	Object 97	**(206,091)**	**(229,709)**	**(7,270)**	**(6,923)**	**(3,270)**	***0***	**(3,270)**
98986200	ASSET SALE PROCEEDS - SP DIST	0	0	0	0	0	*0*	0
	Object 98	**0**	**0**	**0**	**0**	**0**	***0***	**0**
	FUND CENTER 9339332	**(3,027,341)**	**(3,496,307)**	**(2,955,856)**	**(2,974,295)**	**(3,322,886)**	***7,995***	**(3,314,891)**
	FUND TOTAL 332A	**(3,027,341)**	**(3,496,307)**	**(2,955,856)**	**(2,974,295)**	**(3,322,886)**	***7,995***	**(3,314,891)**

LONG-TERM LOAN SCHEDULE

FISCAL YEAR 2026-2027 **Orangevale Recreation & Park District**

1	DESCRIPTION	FUND	PAYMENTS	BALANCE DUE
	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
	6920 & 6930 Hazel Ave Property	332A	67,627.50	849,723.80
	TOTAL of LONG TERM DEBT:		67,627.50	849,723.80

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

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

	Capital Improvement					
DESCRIPTION	**Land**	**Building**	**Structures & Improve.**	**Equipment**	**In Lieu**	**Park Dev.**
COMMITMENT	**41410100**	**42420100**	**42420200**	**43430300**		
Fund 332A (General Fund)						
Flat Roof on OCC			325,000		200,000	
Youth Center Playground			150,000			150,000
Total (332A) 2024/25			**475,000**	**-**		
Fund 374A (OLLAD)				-		
OCCP Parking Lot Seal/Stripe			64,000			
Oak/Filbert Parking Lot Seal/Stripe + Horse Arena Parking Lot Stripe			16,000			
Truck				50,000		
Total (OLLAD) 2024/25	**-**	**-**	**80,000**	**50,000**		
Fund 374B (Kenneth Grove)						
Errostion and Wall Improvements			14,000			
Total (KG) 2024/25	**-**	**-**	**14,000**	**-**		

RESOLUTION NO: 26-08-766

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ORANGEVALE RECREATION AND PARK DISTRICT, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, ADOPTING THE APPROPRIATION LIMIT SCHEDULE FOR FISCAL YEAR 2026/2027

ORANGEVALE RECREATION AND PARK DISTRICT
FISCAL YEAR: 2026/2027

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

WHEREAS, Article XIIIB provide that the appropriations limit for Fiscal Year 2026-27 is calculated by adjusting the base year appropriations limit of Fiscal Year 2025-26 for changes in the cost of living and population, said calculations attached hereto and by this reference incorporated herein; and

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

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

Section 1. The appropriations limit for Fiscal Year 2026-27 shall be **$5,639,319** for the District.

Section 2. The District's proceeds from taxes are projected at **$2,035,535** which is less than the appropriations limit.

ON A MOTION by Director ____________________________, seconded by Director ______________________________, the foregoing Resolution was passed and adopted this 20th day of August 2026 by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

APPROVED:____
Chair, Board of Directors

ATTEST:____
Clerk of the Board

OVPARKS
ORANGEVALE RECREATION & PARK DISTRICT
6826 Hazel Avenue
Orangevale, CA 95662
916-988-4373
OVparks.com

Orangevale Recreation & Park District
Article XXIIB Appropriations Limit Calculation
FY 2026/27

FY 2025/26 Appropriations Limit	$ 5,341,782
*Adjustment for Price and Population Factors per County of Sacramento:	1.0557
FY 2026/27 Appropriations Limit	**$ 5,639,319**

Appropriations Subject to Limitation

Proceeds Of Taxes	$ 2,035,535
User Fees and Charges In Excess Of Costs	$ -
Appropriations Subject to Limitation	**$ 2,035,535**

FY 2025/26 Appropriations Limit	**$ 5,639,319**
Less Appropriations Subject to Limit	$ 2,035,535
Amount Under Limit	**$ 3,603,784**

*The County of Sacramento provided us with the Appropriations Limit calculation factor on August 10, 2026.

ORANGEVALE RECREATION & PARK DISTRICT

RESOLUTION NO: 26-08-767

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ORANGEVALE RECREATION AND PARK DISTRICT ADOPTING THE ORANGEVALE LANDSCAPING & LIGHTING ASSESSMENT DISTRICT FINAL BUDGET FOR FISCAL YEAR 2026/2027

WHEREAS, all necessary estimates of revenues, expenditures and reserves were reviewed and filed for ending fiscal year 2025/2026; and

THEREFORE, IT IS HEREBY RESOLVED in accordance with Code Section 29089 of the Government Code, the final budget for the fiscal year 2026/2027, be and is hereby adopted in accordance with the following:

(1)	Salaries & Employee Benefits	$ 0
(2)	Services & Supplies	689,850
(3)	Other charges	1,600
(4)	Fixed Assets	
	(a) Land	0
	(b) Structures & Improvements	80,000
	(c) Equipment	50,000
(5)	Expenditure transfers	0
(6)	Contingencies	0
(7)	Provision for reserve increases	0
	TOTAL BUDGET REQUIREMENTS	$ 821,450

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

BE IT FURTHER RESOLVED that the proposed final budget be and is hereby adopted in accordance with the listed attachment which show in detail the approved appropriations, revenues, and methods of financing for the 2026/2027 fiscal year:

ON A MOTION by Director ______________________, seconded by Director ______________________, the foregoing Resolution was passed and adopted this 20th day of August 2026 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 2026-2027 FINAL BUDGET

Orangevale Recreation & Park District

FINANCING REQUIREMENTS SCHEDULE FOR FUND 374A (OLLAD)

APPROPRIATIONS BY OBJECT OF EXPENDITURE		
OBJECT 10 - SALARIES AND EMPLOYEE BENEFITS		$ -
OBJECT 20 - SERVICES AND SUPPLIES		$ 689,850
OBJECT 30 - OTHER FINANCING USES		
LOAN AND LEASE REPAYMENTS INTEREST AND PRINCIPAL	0	
TAXES/LICENSES/ASSESSMENTS JUDGEMENTS/DAMAGES	1,600	
TOTAL OBJECT 30 - OTHER FINANCING USES		$ 1,600
OBJECT 40 - FIXED ASSETS		
OBJECT 41 - LAND ACQUISITION	-	
OBJECT 42 - STRUCTURES AND IMPROVEMENTS	80,000	
OBJECT 43 - EQUIPMENT	50,000	
TOTAL OBJECT 40 - FIXED ASSETS		$ 130,000
OBJECT 50 - FUNDS TRANSFERS OUT		-
OBJECT 59 - FUNDS TRANSFERS IN		-
OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT		-
OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIES		0
OBJECT 80 - OTHER COMMODITIES		-
PROVISIONS FOR RESERVE INCREASES		
GENERAL RESERVES		-
OTHER RESERVES		-
TOTAL BUDGETARY REQUIREMENT		821,450
TOTAL DIFFERENCE:		-

MEANS OF FINANCING THE BUDGET REQUIREMENTS		
ESTIMATED REVENUE		$ (590,169)
RESERVES TO BE DECREASED	-	
GENERAL RESERVES DECREASE	-	
ENCUMBRANCE DECREASE	-	
OTHER RESERVES DECREASE	-	
TOTAL RESERVES TO BE DECREASED		-
FUND BALANCE AVAILABLE DECREASE		(231,281)
ESTIMATED LONG-TERM LOAN PROCEEDS		-
TOTAL AVAILABLE FINANCING		$ (821,450)

FUND EQUITY SCHEDULE RESERVES	BALANCE AS OF 7/01/26	INCREASES	DECREASES	ADJUSTED FUND BALANCE
GENERAL	311,713		-	311,713
ENCUMBRANCE	-			-
OTHER	-			-
FUND BALANCE AVAILABLE	$ 240,422		$ 231,281	$ 9,141
TOTALS	$ 552,135	$ -	$ 231,281	$ 320,854

APPROPRIATIONS LIMIT

APPROPRIATIONS SUBJECT TO LIMIT

OVER/UNDER LIMIT

EXPENDITURE DETAIL SCHEDULE - FY 2026-2027 FINAL BUDGET

ORANGEVALE RECREATION & PARK DISTRICT

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

374A OLLAD

Commitment Item	Description	FY 23-24 Actuals	FY 24-25 Actuals	FY 25-26 Final Budget	FY 25-26 Actuals	FY 26-27 Prelim Budget	*Changes*	FY 26-27 Final Budget
20203500	EDUCATION/TRAINING SERVICE	330	1,833	4,000	3,963	4,000	*0*	4,000
20206100	MEMBERSHIP DUES	0	0	200	222	400	*0*	400
20207600	OFFICE SUPPLIES	286	490	500	168	500	*0*	500
20207602	SIGNS	413	0	1,500	1,762	2,000	*0*	2,000
20207603	KEYS	554	944	800	56	800	*0*	800
20210300	AGRICULTURAL/HORTICULTURAL SERVICE	6,025	7,396	21,500	12,791	14,500	*0*	14,500
20210400	AGRICULTURAL/HORTICULTURAL SUPPLIES	4,002	6,926	12,000	7,510	8,000	*0*	8,000
20211200	BUILDING MAINTENANCE SUPPLIES	7,100	11,060	10,000	10,069	11,000	*0*	11,000
20212200	CHEMICALS	54,985	39,847	68,000	54,808	62,000	*0*	62,000
20213100	ELECTRICAL MAINTENANCE SERVICE	1,793	170	5,000	0	3,000	*0*	3,000
20213200	ELECTRICAL MAINTENANCE SUPPLIES	1,504	1,351	2,600	639	2,600	*0*	2,600
20214100	LAND IMPROVEMENT MAINTENANCE SERVICE	1,000	7,669	40,000	13,054	26,000	*0*	26,000
20214200	LAND IMPROVEMENT MAINTENANCE SUPPLIES	27,904	21,233	39,000	34,026	40,000	*0*	40,000
20215100	MECHANICAL SYSTEM MAINTENANCE SERVICE	910	1,678	8,000	758	6,000	*0*	6,000
20215200	MECHANICAL SYSTEM MAINTENANCE SUPPLY	1,222	35	3,000	829	2,500	*0*	2,500
20216200	PAINTING SUPPLIES	898	269	1,500	1,547	2,000	*0*	2,000
20216700	PLUMBING MAINTENANCE SERVICE	300	0	1,000	410	1,000	*0*	1,000
20216800	PLUMBING MAINTENANCE SUPPLIES	1,246	876	2,000	576	2,000	*0*	2,000
20218200	IRRIGATION SUPPLIES	9,561	21,889	18,000	13,022	18,000	*0*	18,000
20218500	PERMIT CHARGES	4,953	4,267	5,500	5,194	5,500	*0*	5,500
20219100	ELECTRICITY	75,124	91,562	95,000	90,300	103,000	*(3,000)*	100,000
20219200	NATURAL GAS / LPG / FUEL OIL	25,286	23,419	40,000	16,527	38,000	*(4,000)*	34,000

EXPENDITURE DETAIL SCHEDULE - FY 2026-2027 FINAL 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	FY 26-27 Prelim Budget	*Changes*	FY 26-27 Final Budget
374A OLLAD								
20219300	REFUSE COLLECTION/DISPOSAL SERVICE	19,862	23,509	25,000	21,939	26,000	*0*	26,000
20219500	SEWAGE DISPOSAL SERVICE	14,372	14,692	15,500	15,927	16,000	*1,000*	17,000
20219800	WATER	61,160	78,690	87,000	74,233	97,000	*(5,000)*	92,000
20219900	TELEPHONE SYSTEM MAINTENANCE	666	0	1,000	0	1,000	*0*	1,000
20220500	AUTOMOTIVE MAINTENANCE SERVICE	2,274	6,737	5,000	4,817	7,000	*0*	7,000
20220600	AUTOMOTIVE MAINTENANCE SUPPLIES	3,786	4,694	5,600	4,822	6,600	*0*	6,600
20222600	EXPENDABLE TOOLS	1,478	1,879	2,400	431	2,400	*0*	2,400
20223600	FUEL & LUBRICANTS	20,328	21,943	28,400	24,979	29,000	*0*	29,000
20227500	RENTS/LEASES EQUIPMENT	1,512	1,041	2,200	409	2,200	*0*	2,200
20228100	SHOP EQUIPMENT MAINTENANCE SERVICES	1,443	1,442	3,700	1,551	3,200	*0*	3,200
20228200	SHOP EQUIPMENT MAINTENANCE SUPPLIES	8,512	7,803	7,000	6,260	7,500	*0*	7,500
20229100	OTHER EQUIPMENT MAINTENANCE SERVICE	1,528	2,153	2,200	1,040	2,200	*0*	2,200
20229200	OTHER EQUIPMENT MAINTENANCE SUPPLIES	4,169	2,297	3,500	3,136	3,700	*0*	3,700
20231400	CLOTHING/PERSONAL SUPPLIES	2,444	2,431	4,000	1,998	4,000	*0*	4,000
20232200	CUSTODIAL SUPPLIES	16,889	15,910	19,000	17,855	19,000	*0*	19,000
20250500	ACCOUNTING SERVICES	3,453	3,706	3,800	3,818	3,950	*0*	3,950
20252500	ENGINEERING SERVICES	14,773	15,065	15,300	13,018	15,300	*0*	15,300
20253100	LEGAL SERVICES	0	2,727	5,000	432	5,000	*0*	5,000
20257100	SECURITY SERVICES	17,337	24,261	36,000	24,188	36,000	*0*	36,000
20259100	OTHER PROFESSIONAL SERVICES	13,120	21,012	55,000	25,202	45,000	*0*	45,000
20289800	OTHER OPERATING EXPENSE - SUPPLIES	2,310	3,399	16,000	11,387	16,000	*0*	16,000
	Object 20	**436,814**	**498,305**	**721,700**	**525,673**	**700,850**	***(11,000)***	**689,850**

EXPENDITURE DETAIL SCHEDULE - FY 2026-2027 FINAL 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	FY 26-27 Prelim Budget	*Changes*	FY 26-27 Final Budget
374A OLLAD								
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	1,222	1,600	*0*	1,600
	Object 30	**1,101**	**1,245**	**1,500**	**1,222**	**1,600**	***0***	**1,600**
42420100	BUILDINGS	0	0	0	0	0	*0*	
42420200	STRUCTURES	418,922	213,886	15,000	13,265	64,000	*16,000*	80,000
	Object 42	**418,922**	**213,886**	**15,000**	**13,265**	**64,000**	***16,000***	**80,000**
43430300	EQUIPMENT	0	7,199	46,500	31,324	0	*50,000*	50,000
	Object 43	**0**	**7,199**	**46,500**	**31,324**	**0**	***50,000***	**50,000**
79790100	CONTINGENCY APPROPRIATIONS	0	0	0	0	0	*0*	0
	GENERAL RESERVES	0	0	0	0	0	*0*	0
	Object 79	**0**	**0**	**0**	**0**	**0**	***0***	0
	FUND CENTER 9379374	**856,837**	**720,635**	**784,700**	**571,484**	**766,450**	***55,000***	**821,450**
	FUND TOTAL 374 A	**856,837**	**720,635**	**784,700**	**571,484**	**766,450**	***55,000***	**821,450**

REVENUE DETAIL SCHEDULE - FY 2026-2027 FINAL 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	FY 26-27 Prelim Budget	*Changes*	FY 26-27 Final Budget
374A OLLAD								
94941000	INTEREST INCOME	(34,382)	(23,281)	(20,000)	(16,993)	(16,000)	0	(16,000)
	Object 94	**(34,382)**	**(23,281)**	**(20,000)**	**(16,993)**	**(16,000)**	***0***	**(16,000)**
96960300	SPECIAL ASSESSMENT	(565,298)	(566,649)	(567,776)	(567,776)	(574,169)	0	(574,169)
	Object 96	**(565,298)**	**(566,649)**	**(567,776)**	**(567,776)**	**(574,169)**	***0***	**(574,169)**
	FUND CENTER 9379374	(599,680)	(589,930)	(587,776)	(584,769)	(590,169)	*0*	(590,169)
	FUND TOTAL 374 A	**(599,680)**	**(589,930)**	**(587,776)**	**(584,769)**	**(590,169)**	***0***	**(590,169)**

OVPARKS
ORANGEVALE RECREATION & PARK DISTRICT

RESOLUTION NO: 26-08-768

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ORANGEVALE RECREATION AND PARK DISTRICT ADOPTING THE KENNETH GROVE LANDSCAPING & LIGHTING ASSESSMENT DISTRICT FINAL BUDGET FOR FISCAL YEAR 2026/2027

WHEREAS, all necessary estimates of revenues, expenditures and reserves were reviewed and filed for ending fiscal year 2025/2026; and

THEREFORE, IT IS HEREBY RESOLVED in accordance with Code Section 29089 of the Government Code, the final budget for the fiscal year 2026/2027, be and is hereby adopted in accordance with the following:

(1)	Salaries & Employee Benefits	$ 0
(2)	Services & Supplies	10,050
(3)	Other charges	0
(4)	Fixed Assets	
	(a) Land	0
	(b) Structures & Improvements	14,000
	(c) Equipment	0
(5)	Expenditure transfers	0
(6)	Contingencies	0
(7)	Provision for reserve increases	0
	TOTAL BUDGET REQUIREMENTS	$ 24,050

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

BE IT FURTHER RESOLVED that the proposed final budget be and is hereby adopted in accordance with the listed attachment which show in detail the approved appropriations, revenues, and methods of financing for the 2026/2027 fiscal year:

ON A MOTION by Director ______________________, seconded by Director ______________________, the foregoing Resolution was passed and adopted this 20th day of August 2026 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 2026-2027 FINAL BUDGET

Orangevale Recreation & Park District

FINANCING REQUIREMENTS SCHEDULE FOR FUND 374B

KENNETH GROVE ASSESSMENT DISTRICT

APPROPRIATIONS BY OBJECT OF EXPENDITURE		
OBJECT 10 - SALARIES AND EMPLOYEE BENEFITS		$ -
OBJECT 20 - SERVICES AND SUPPLIES		$ 10,050.00
OBJECT 30 - OTHER FINANCING USES		
LOAN AND LEASE REPAYMENTS INTEREST AND PRINCIPAL	$ -	
TAXES/LICENSES/ASSESSMENTS JUDGMENTS/DAMAGES	-	
TOTAL OBJECT 30 - OTHER FINANCING USES		$ -
OBJECT 40 - FIXED ASSETS		
OBJECT 41 - LAND ACQUISITION	-	
OBJECT 42 - STRUCTURES AND IMPROVEMENTS	14,000	
OBJECT 43 - EQUIPMENT	-	
TOTAL OBJECT 40 - FIXED ASSETS		$ 14,000
OBJECT 50 - FUNDS TRANSFERS OUT		-
OBJECT 59 - FUNDS TRANSFERS IN		-
OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT		-
OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIES		-
OBJECT 80 - OTHER COMMODITIES		-
PROVISIONS FOR RESERVE INCREASES		
GENERAL RESERVES		-
OTHER RESERVES		-
TOTAL BUDGETARY REQUIREMENT		$ 24,050
TOTAL DIFFERENCE:		-

MEANS OF FINANCING THE BUDGET REQUIREMENTS		
ESTIMATED REVENUE		$ (5,728)
RESERVES TO BE DECREASED		
GENERAL RESERVES DECREASE		
ENCUMBRANCE DECREASE		
OTHER RESERVES DECREASE		
TOTAL RESERVES TO BE DECREASED		-
FUND BALANCE AVAILABLE DECREASE		(18,322)
ESTIMATED LONG-TERM LOAN PROCEEDS		-
TOTAL AVAILABLE FINANCING		$ (24,050)

FUND EQUITY SCHEDULE RESERVES	BALANCE AS OF 7/01/26	INCREASES	DECREASES	ADJUSTED FUND BALANCE
GENERAL	5,932			5,932
ENCUMBRANCE	-			-
OTHER	-			-
FUND BALANCE AVAILABLE	$ 19,351	$ -	$ 18,322	$ 1,029
TOTALS	$ 25,283			$ 6,961

APPROPRIATIONS LIMIT

APPROPRIATIONS SUBJECT TO LIMIT

OVER/UNDER LIMIT

EXPENDITURE DETAIL SCHEDULE - FY 2026-27 FINAL 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 Actuals	FY 26-27 Prelim Budget	*Changes*	FY 26-27 Final Budget
20200500	ADVERTISING/LEGAL NOTICES	0	0	400	0	200	0	200
20207600	OFFICE SUPPLIES	20	0	50	0	50	0	50
20207602	SIGNS	0	0	50	0	50	0	50
20210300	AGRICULTURAL/HORTICULTURAL SERVICE	1050	1050	2500	2900	1200	300	1500
20210400	AGRICULTURAL/HORTICULTURAL SUPPLIES	0	0	1250	0	800	700	1500
20219800	WATER	672	911	1000	853	1100	0	1100
20223600	FUEL & LUBRICANTS	1085	1000	1000	1000	1100	0	1100
20250500	ACCOUNTING SERVICES	666	654	680	736	750	0	750
20250700	ASSESSMENT/COLLECTION SERVICES	0	0	100	0	100	0	100
20252500	ENGINEERING SERVICES	1000	2838	1000	(676)	1000	0	1000
20253100	LEGAL SERVICES	0	0	100	0	200	0	200
20256200	TRANSCRIBING SERVICES	0	0	100	0	0	0	0
20259100	OTHER PROFESSIONAL SERVICES	0	0	320	0	1300	900	2200
20289900	OTHER OPERATING EXPENSE - SERVICES	0	0	100	0	300	0	300
	Object 20	**4,493**	**6,453**	**8,650**	**4,813**	**8,150**	***1,900***	**10,050**
42420200	STRUCTURES	0	**0**	16,000	7,500	14,000	0	14000
	Object 42	**0**	**0**	**16,000**	**7,500**	**14,000**	*2,000*	**14,000**
79790100	CONTINGENCY APPROPRIATIONS	0	**0**	**0**	**0**	**0**	0	0
	Object 79	**0**	**0**	**0**	**0**	**0**	***0***	**0**
	FUND CENTER 9379375	**4,493**	**6,453**	**24,650**	**12,313**	**22,150**	***3,900***	**24,050**
	FUND TOTAL 374 B	**4,493**	**6,453**	**24,650**	**12,313**	**22,150**	***3,900***	**24,050**

REVENUE DETAIL SCHEDULE - FY 2026-27 FINAL 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 Actuals	FY 26-27 Prelim Budget	*Changes*	FY 26-27 Final Budget
FUND	**KENNETH GROVE**							
94941000	INTEREST INCOME	(1,375)	(1,242)	(300)	(1,144)	(300)	0	(300)
	Object 94	**(1,375)**	**(1,242)**	**(300)**	**(1,144)**	**(300)**	***0***	**(300)**
96960300	SPECIAL ASSESSMENT	(5,416)	(5,328)	(5,428)	(5,329)	(5,428)	0	(5,428)
	Object 96	**(5,416)**	**(5,328)**	**(5,428)**	**(5,329)**	**(5,428)**	***0***	**(5,428)**
	FUND CENTER 9379375	**(6,791)**	**(6,570)**	**(5,728)**	**(6,473)**	**(5,728)**	***0***	**(5,728)**
	FUND TOTAL 374 B	**(6,791)**	**(6,570)**	**(5,728)**	**(6,473)**	**(5,728)**	***0***	**(5,728)**

ORANGEVALE RECREATION & PARK DISTRICT

RESOLUTION #26-08-769

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

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

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

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

WHEREAS, the Board of Directors desires to update the reserve designations for the fiscal year ending June 30, 2026.

NOW, THEREFORE BE IT RESOLVED, the Board of Directors authorizes the District Administrator to revise the reserve designations in accordance with GASB 54 for the fiscal year ending June 30, 2026, according to the table outlined in Exhibit A.

ON A MOTION by Director __________________, seconded by Director __________________, the foregoing Resolution was passed and adopted by the Orangevale Recreation and Park District Board of Directors this 20th day of August 2026 by the following vote to wit.

AYES:
NOES:
ABSENT:
ABSTAIN:

APPROVED: ____________________________________
Chair, Board of Directors

ATTEST: _______________________________________
Clerk of the Board

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

Orangevale Recreation and Park District
Reserve Fund Allocation - Fiscal 2026/27 FINAL

Orangevale Recreation and Park District - General Fund 332A	
Reserve Fund Category	
Unrestricted	
Assigned	
Swimming Pool @ 7/1/22	200,000
Swimming Pool @ 7/1/23	200,000
Swimming Pool @ 7/1/24	200,000
Swimming Pool @ 7/1/25	200,000
Swimming Pool @ 7/1/26	**200,000**
Capital Replacement - Community Center @ 7/1/22	150,000
Capital Replacement - Community Center @ 7/1/23	150,000
Capital Replacement - Community Center @ 7/1/24	150,000
Capital Replacement - Community Center @ 7/1/25	150,000
Capital Replacement - Community Center @ 7/1/26	**150,000**
Capital Replacement - Parking Lots & Pathways @ 7/1/22	50,000
Capital Replacement - Parking Lots & Pathways @ 7/1/23	50,000
Capital Replacement - Parking Lots & Pathways @ 7/1/24	50,000
Capital Replacement - Parking Lots & Pathways @ 7/1/25	50,000
Capital Replacement - Parking Lots & Pathways @ 7/1/26	**50,000**
Capital Replacement - Park Equipment @ 7/1/22	145,014
Capital Replacement - Park Equipment @ 7/1/23	145,014
Capital Replacement - Park Equipment @ 7/1/24	145,014
Capital Replacement - Park Equipment @ 7/1/25	145,014
Capital Replacement - Park Equipment @ 7/1/26	**145,014**
Total Assigned (General Reserve) @ 7/1/22	545,014
Total Assigned (General Reserve) @ 7/1/23	545,014
Total Assigned (General Reserve) @ 7/1/24	545,014
Total Assigned (General Reserve) @ 7/1/25	545,014
Total Assigned (General Reserve) @ 7/1/26	**545,014**
2021/22 Fiscal Budget (Fund Balance) @ 7/1/22	1,379,553
2022/23 Fiscal Budget (Fund Balance) @ 7/1/23	981,720
2023/24 Fiscal Budget (Fund Balance) @ 7/1/24	643,529
2024/25 Fiscal Budget (Fund Balance) @ 7/1/25	892,854
2025/26 Fiscal Budget (Fund Balance) @ 7/1/26	**715,113**
Unassigned Balance as of 7/1/2022	601,863
Unassigned Balance as of 7/1/2023	360,985
Unassigned Balance as of 7/1/2024	278,187
Unassigned Balance as of 7/1/2025	216,660
Unassigned Balance as of 7/1/2026	**217,374**

Orangevale Landscaping and Lighting Assessment District (OLLAD) 374A	
Reserve Fund Category	
Unrestricted	
Assigned	
Debt Service & OLLAD Maintenance @ 7/1/22	824,231
Increase/Decrease 22/23	*106,491*
Debt Service & OLLAD Maintenance @ 7/1/23	930,722
Increase/Decrease 23/24	*-261,166*
Debt Service & OLLAD Maintenance @ 7/1/24	669,556
Increase/Decrease 24/25	*-130,706*
Debt Service & OLLAD Maintenance @ 7/1/25	538,850
Increase/Decrease 25/26	*13,285*
Debt Service & OLLAD Maintenance @ 7/1/26	**552,135**

Kenneth Grove Landscaping and Lighting Assessment District (KG) 374B	
Reserve Fund Category - used for the Kenneth Grove Landscape	
Assigned	
Kenneth Grove Maintenance@ 7/1/22	26,095
Increase/Decrease 2022/23	*2,613*
Kenneth Grove Maintenance@ 7/1/23	28,708
Increase/Decrease 2023/24	*2,298*
Kenneth Grove Maintenance@ 7/1/24	31,006
Increase/Decrease 2024/25	*117*
Kenneth Grove Maintenance@ 7/1/25	31,123
Increase/Decrease 2025/26	*-5,840*
Kenneth Grove Maintenance@ 7/1/26	**25,283**

Developer In-Lieu Fees - 88C	
Reserve Fund Category as per Govt. Code Section 66477	
Restricted @ 7/1/22	173,243
Developer Deposits and Interest 2022/23	*5,899*
Reduction 2022/23 as per Resolutions	*0*
Restricted @ 7/1/23	179,142
Developer Deposits and Interest 2023/24 Est.	*0*
Reduction 2023/24 as per Resolutions	*114,699*
Restricted @ 7/1/24 Est.	64,443
Developer Deposits and Interest 2024/25 Est.	*35,013*
Reduction 2024/25 as per Resolutions	*0*
Restricted @ 7/1/25 Est.	99,456
Developer Deposits and Interest 2025/26 Est.	*213,878*
Reduction 2025/26 as per Resolutions	*90,000*
Restricted @ 7/1/26 Est.	**223,334**

Park Development Fees - 332 I	
Restricted @ 7/1/22	467,027
Developer Deposits and Interest 2022/23	*96,084*
Reduction 2022/23	*0*
Restricted @ 7/1/23	563,111
Developer Deposits and Interest 2023/24	*106,868*
Reduction 2023/24	*0*
Restricted @ 7/1/24	669,979
Developer Deposits and Interest 2024/25	*227,758*
Reduction 2024/25	*342,000*
Restricted @ 7/1/25	555,737
Developer Deposits and Interest 2025/26	*260,149*
Reduction 2025/26	*222,742*
Restricted @ 7/1/26	**593,144**