

**ORANGEVALE RECREATION & PARK DISTRICT  
BOARD OF DIRECTORS MEETING  
THURSDAY, AUGUST 15, 2019**

**CLOSED SESSION 6:00 PM  
REGULAR MEETING 6:30 PM**

**LOCATION:  
6826 Hazel Ave.  
Orangevale, CA 95662**

**CLOSED SESSION – 6:00 PM**

1. **CALL TO ORDER**
2. **ROLL**
3. **CLOSED SESSION**
  - a. Closed Session pursuant to Government Code Section 54956.8  
Conference with Real Property Negotiators  
Property: 6930 Hazel Avenue, Orangevale, CA 95662  
Agency Negotiator: Greg Foell  
Negotiating Parties: Regency Baptist Church  
Under Negotiation: Price and Terms
4. **RESUME PUBLIC SESSION & ANNOUNCE ACTIONS FROM CLOSED SESSION**

**REGULAR MEETING 6:30 PM**

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.

5. **CALL TO ORDER**
6. **ROLL**
7. **PLEDGE OF ALLEGIANCE**
8. **APPROVAL OF AGENDA**
9. **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.
10. **MINUTES**
  - a. Approval of minutes of the Regular Meeting July 11, 2019 (pg 1-5)
  - a. Approval of minutes of the Special Meeting July 25, 2019 (pg 6-7)
11. **CORRESPONDENCE**
  - a. Confidential envelope – Attorney billing June 2019
  - b. Letter from the Sacramento Local Agency Formation Commission accepting nominations for the Special District Commissioner for Office No. 6 and Alternate Special District Commissioner for Office No. 6 & 7 (pg 8-10)
  - c. San Juan Unified School District Certificate of Appreciation as a Most Valuable Partner (pg 11)

12. **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.
- 12.1 **CONSENT MATTERS GENERAL FUND**
  - a. Ratification of Claims for Period 13 2019 (pg 12)
  - b. Budget Status Report for Period 13 2019 (pg 13-15)
  - c. Revenue Report for Period 13 2019 (pg 16)
  - d. Ratification of Claims for July 2019 (pg 17-18)
  - e. Budget Status Report for July 2019 (pg 19-21)
  - f. Revenue Report for July 2019 (pg 22)
- 12.2 **OLLAD CONSENT MATTERS**
  - a. Ratification of Claims for Period 13 2019 (pg 23)
  - b. Budget Status Report for Period 13 2019 (pg 24-25)
  - c. Ratification of Claims for July 2019 (pg 26)
  - d. Budget Status Report for July 2019 (pg 27)
- 12.3 **KENNETH GROVE CONSENT MATTERS**
  - b. Budget Status Report for Period 13 2019 (pg 28)
  - c. Ratification of Claims for July 2019 (pg 29)
  - d. Budget Status Report for July 2019 (pg 30)
13. **NON-CONSENT MATTERS GENERAL FUND**
  - a. Ratification of Claims for Period 12 2019 (pg 31)
14. **STANDING COMMITTEE REPORTS**
  - a. Administration & Finance – Finance Committee Recap – August 2, 2019 (pg 32)
  - b. Maintenance & Operation
  - c. Recreation Committee
  - d. Personnel & Policy
  - e. Government
  - f. Planning Committee
  - g. Trails Committee
  - h. Ad Hoc
15. **ADMINISTRATOR’S REPORT**
  - a. Monthly Activity Report – July 2019 (pg 33-37)
  - b. Report on Electric Greenway Trail – (verbal)
  - c. Holiday Office Closure – December 23<sup>rd</sup> thru January 1<sup>st</sup> (verbal)
16. **UNFINISHED BUSINESS**
17. **NEW BUSINESS**
  - a. Discussion and Possible Approval of a Cost of Living Adjustment for District Staff (pg 38)
  - b. Public Hearing: Approval of Resolution 19-08-630, Resolution Adopting the Orangevale Recreation and Park District Final Budget for Fiscal Year 2019/20 (pg 39-54)
  - c. Public Hearing: Approval of Resolution 19-08-631, Resolution Adopting the Orangevale Landscaping and Lighting Assessment District Final Budget for Fiscal Year 2019/20 (pg 55-61)

- d. Public Hearing: Approval of Resolution 19-08-632, Resolution Adopting the Kenneth Grove Landscaping and Lighting Assessment District Final Budget for Fiscal Year 2019/20 (pg 62-66)
- e. Approval of Resolution 19-08-633, Resolution Amending the District Salary Schedule (pg 67-69)
- f. Approval of Resolution 19-08-634, Resolution Approving the Revision of the District's Reserve Designations in Accordance with GASB 54 (pg 70-75)
- g. Consideration of Debt Management Policy and Approval of Resolution 19-08-635, Resolution Adopting the Debt Management Policy (pg 76-82)
- h. Consider for Approval the Agreement for Purchase and Sale of Real Property between Regency Baptist Church as Seller and the District as Buyer for the Real Property Located at 6920-6930 Hazel Avenue, Orangevale, CA (Supplement)
- i. Review and Consider Approval of Proposed Joint Use Agreement for School District and Park District Facilities between the San Juan Unified School District and the Orangevale Recreation and Park District (Supplement)

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

**19. ITEMS FOR NEXT AGENDA**

**20. 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)

Manie Meraz

Mike Stickney

Sharon Brunberg

Lisa Montes

Erica Swenson

# ORANGEVALE RECREATION & PARK DISTRICT

## Minutes of Meeting of Board of Directors July 11, 2019

A Regular Meeting of the Board of Directors of the Orangevale Recreation and Park District was held on Thursday, July 11, 2019 at the District Office. Director Montes called the meeting to order at 6:32 p.m.

Directors present: Meraz, Brunberg, Montes  
Directors absent: Stickney, Swenson  
Staff present: Greg Foell, District Administrator  
Jennifer Von Aesch, Finance/HR Superintendent  
Horatio 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** On a motion by Director Brunberg, seconded by Director Montes, the agenda was approved by a vote of 3-0-0 with Directors Brunberg, Meraz, and Montes voting Aye. There were no Abstentions or Nays. Directors Stickney and Swenson were absent.  
**MOTION #1**
  
5. **PUBLIC DISCUSSION** No one wished to address the Board during public discussion.
  
6. **MINUTES** a) Approval of Minutes of June 13, 2019 Regular Meeting (pg 1-9): On a motion by Director Brunberg, seconded by Director Montes, the minutes were approved by a vote of 3-0-0 with Directors Meraz, Brunberg, and Montes voting Aye. There were no Abstentions or Nays. Directors Stickney and Swenson were absent.  
**MOTION #2**
  
7. **CORRESPONDENCE** a) Confidential Envelope – Attorney Billing May 2019: On a motion by Director Brunberg, seconded by Director Meraz, the attorney billing was approved by a vote of 3-0-0 with Directors Brunberg, Meraz, and Montes voting Aye. There were no Abstentions or Nays. Directors Stickney and Swenson were absent.  
**MOTION #4**  
  
b) Email from Anne Taylor regarding feedback on the District campout (pg 10): Ms. Taylor complimented the staff on the campout event. Admin Greg Foell provided brief overview of feedback on first District campout event.  
  
c) Letter of thanks from County of Sacramento regarding facility

use for the June 4, 2019 special general election (pg 11): Admin Greg Foell stated letter was received from County of Sacramento to thank us for being part of general election.

- d) Letter from The Lyle Company and American Tower regarding their cell tower lease at Orangevale Community Park (pg 12): Admin Greg Foell introduced the proposal from Lyle Company interested in taking over the site by horse arena for a cash-out price vs. extending the lease we currently have with them. Board wishes to maintain control of the site and continue the way we have been in the past.
- e) Articles in the Orangevale View and Sacramento Bee from resident Peg Pinard regarding the Electric Greenway Trail (pg 13-14): Admin Greg Foell provided information regarding meeting with resident, Peg Pinard, living next to Sundance Park. She is quite knowledgeable and has extensive experience as a Board of Supervisor regarding CEQA documentation. She voiced concern regarding the potential removal of oak trees for the 2.9 mile trail at the Sundance Park, however, is fairly supportive of the trail. City of Citrus Heights, Sunrise, and ORPD are very concerned with avoiding the unnecessary removal of trees. Electric Greenway staff are open to moving trail slightly when able to avoid tree removal where applicable. Mitigated Negative Declaration was discussed and approved at the City of Citrus Heights City Council meeting on June 27, 2019.
- f) Correspondence from William Wright regarding consideration for re-naming the Youth Center Baseball Field (currently Lovitt Field - Pre 1984) for Howard Field (field name in early 1960's) (pg 15-16): Admin. Foell introduced the request from Mr. Wright to recognize Mr. Howards contribution to our Youth Center Field at a future board meeting. In process of finding out more information. Board members are invited to provide any contact information for investigating field history. William Wright and/or family members may plan to attend future board meetings to address this for consideration.

**8. CONSENT CALENDAR**

**MOTION #5**

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

**8.1. CONSENT MATTERS GENERAL FUND**

- a) a. Ratification of Claims for June 2019 (pg 17-18)
- b) b. Budget Status Report for June 2019 (pg 19-21)
- c) c. Revenue Report for June 2019 (pg 22): Question re: In-Lieu fees negative amount for current period. District staff to look into and provide explanation at next board meeting.

**8.2. OLLAD  
CONSENT  
MATTERS**

- a) a. Ratification of Claims for June 2019 (pg 23-25)
- b) b. Budget Status Report for June 2019 (pg 26)

**8.3. KENNETH GROVE  
CONSENT  
MATTERS**

- a) a. Ratification of Claims for June 2019 (pg 27)
- b) b. Budget Status Report for June 2019 (pg 28)

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

- a) a. Ratification of Claims for June 2019 (pg 29): Table to meeting in August, 2019

**10. STANDING  
COMMITTEE  
REPORTS**

- a) Administration and Finance: No report.
- b) Maintenance and Operation: No report.
- c) Recreation Committee: No report.
- d) Personnel & Policy: No report.
- e) Government: No report.
- f) Planning Committee: No report.
- g) Trails Committee: No report.
- h) Ad Hoc: No report.

**11. ADMINISTRATOR'S  
REPORT**

- a) Monthly Activity Report – June 2019 (pg 30-35): Admin. Foell summarized current ongoing activity. Cited work on Electric Greenway and continuing to work with residents owning three properties on Escallonia Drive. Admin. Foell stated continued interest in purchasing property next door, to be discussed further in closed session. Passing of the Electric Greenway CEQA document in June was a big step forward for the trail project. Admin. Foell advised of Mandatory Sexual Harassment Training which was conducted via webinar for 72 OVparks staff by Attorney Patty Eyres from CAPRI. This training was mandated to be completed by the end of 2019. In addition, a one-hour motivational team building presentation was conducted with John Tillitson for OVparks staff.
- b) Report on Electric Greenway Trail CEQA Public Hearing – (verbal) Admin. Foell provided a summary during the Activity Report discussion.

**12. UNFINISHED  
BUSINESS**

None discussed.

**13. NEW BUSINESS**

**MOTION #3**

a) Approve the Ground Lease Agreement with CCTM1 LLC (Crown Castle) to Extend the Cell Tower Lease at Orangevale Community Park (pg 36-60): Admin. Foell provided the Board with an update to negotiations in the ground lease agreement which have been off and on since about 2014. This is regarding the T-Mobile site under the old Pac Bell lease from 1996 which is still effective to 2026. David McMurchie introduced the proposed agreement to be placed on top of the current agreement until 2026 and at which time will supersede current agreement. Provides signing bonus of 10k upon signature as well as paying attorney fees. On a motion by Director Brunberg, and seconded by Director Meraz, the motion to approve the ground lease agreement with CCTM1 LLC was approved by a vote of 3-0-0 with Directors Meraz, Brunberg, and Montes voting Aye. There were no Abstentions or Nays. Directors Stickney and Swenson were absent.

**MOTION #6**

b) Approval of the Quotation from Ecology Action in the Amount of \$42,471.21 to Retrofit Lighting throughout the District with LED Fixtures and with Green Energy Products to Retrofit the Orangevale Community Park Tennis Courts in the Amount of \$2,880 (pg 61-122): Admin Greg Foell presented information to consider looking at changing all lighting fixtures to LED fixtures. The auditorium and parking lot lighting has been changed to LED. Payback and rebate program information was summarized. Administration and Activity Buildings are the most expensive conversions. On a motion by Director Brunberg, and seconded by Director Montes, the motion to approve the Quotation from Ecology Action in the Amount of \$42,471.21 to Retrofit Lighting throughout the District with LED Fixtures and with Green Energy Products to Retrofit the Orangevale Community Park Tennis Courts in the Amount of \$2,880 was approved by a vote of 3-0-0 with Directors Brunberg, Meraz, and Montes voting Aye. There were no Abstentions or Nays. Directors Stickney and Swenson were absent.

**14. DIRECTOR AND STAFF COMMENTS**

Rec. Supervisor Bain discussed the graph of projected end of year revenue showing approximately \$61,000 over projected revenue. He summarized the Campout event, recognizing OVparks staff Larissa Clark, Sheila King, and Emily Romine for their hard work putting this event together. The Astrological Society brought telescopes and the Orangevale Rocks provided a glow in the dark rock hunt. Campers enjoyed a movie, hot dogs, smores, swimming. A pancake breakfast was provided by the Orangevale Grange.

Park Supt. Oropeza thanked the staff for their hard work. He provided an update on the Pecan restrooms getting clogged up. The District brought in a company to survey lines for blockage which showed no root intrusions or breaks. The Almond Park tennis and pickleball court renovations have been completed.

Finance/HR Supt. Von Aesch stated that the District held the sexual harassment webinar for our staff as well as staff team building with John Tillitson.

Supervisor Woodford stated she has received good feedback on Campout event.

Director Montes thanked the staff for all their work and help with the Campout event.

Director Meraz provided an update on the Citrus Heights city council meeting and his discussion with Mr. Sarkovich from SMUD.

**15. ITEMS FOR NEXT AGENDA**

None to discuss.

**16. CLOSED SESSION**

a) Closed Session pursuant to Government Code Section 54956.8  
Conference with Real Property Negotiators  
Property: 6930 Hazel Avenue, Orangevale, CA 95662  
Agency Negotiator: Greg Foell  
Negotiating Parties: Regency Baptist Church  
Under Negotiation: Price and Terms

**17. RESUME PUBLIC SESSION & ANNOUNCE ACTIONS FROM CLOSED SESSION**

Director Brunberg resumed open session.  
Director Brunberg stated that no action was taken on this matter.  
Direction was given to the Administrator.

**18. ADJOURNMENT**

**MOTION #7**

With no further business to discuss, the general meeting of the Board of Directors was adjourned at 7:40 p.m. On a motion by Director Montes, seconded by Director Brunberg, the adjournment was approved by a vote of 3-0-0 with Directors Brunberg, Meraz, and Montes, voting Aye. There were no Abstentions or Nays. Directors Stickney and Swenson were absent.

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Lisa Montes, Acting Chairperson



# ORANGEVALE RECREATION & PARK DISTRICT

## Minutes of the Special Meeting of Board of Directors July 25, 2019

A Special Meeting of the Board of Directors of the Orangevale Recreation & Park District was held on Thursday, July 25, 2019 at the District Office. Director Stickney called the meeting to order at 6:35 p.m.

Directors present: Swenson, Stickney, Meraz, Brunberg, Montes  
Directors absent: None  
Staff present: Greg Foell, District Administrator

3. **PLEDGE OF ALLEGIANCE** The Pledge of Allegiance was not conducted.
4. **APPROVAL OF AGENDA**  
**MOTION #1** Upon a motion by Director Brunberg, seconded by Director Montes, the agenda was approved 5-0-0 with Swenson, Meraz, Montes, Stickney and Brunberg Ayes. There were no Nays or Abstentions. No Directors were absent.
5. **PUBLIC DISCUSSION** There was no public discussion.
6. **ADMINISTRATOR'S REPORT** Admin. Foell suggested Admin/Finance Committee Meeting be held Friday, August 2, 2019 at 8:30 a.m. Meeting would discuss Final Budget. Stickney and Brunberg will attend. Per Director Brunberg's request, Admin. Foell scheduled a Trails Committee Meeting to be held Friday, August 23, 2019 at 8:30 a.m.
7. **UNFINISHED BUSINESS** None.
8. **NEW BUSINESS**
  - a) Approve Resolution 19-07-629 Approving the Application for Statewide Park Development and Community Revitalization Program Grant Funds (pg 1): Admin. Foell summarized submission of the application for a State Proposition 68 funded competitive grant to renovate Pecan Park including a new restroom, shade structure, playground expansion, and pathway, which requires this resolution. Application is due to the State August 5, 2019 and expect to hear decision December 2019 or January 2020. Director Brunberg motioned to approve the Resolution 19-07-629 Application for Statewide Park Development and Community Revitalization Program Grant Funds. The motion was seconded by Director Swenson and was approved 5-0-0 with Stickney, Meraz, Brunberg, Montes and Swenson Ayes. There were no Nays or Abstentions. No Directors were absent.
  - b) Approval of the Agreement with Jennifer Claassen, with Clipped In Races, to Rent Orangevale Community Park for a Cyclocross Event on October 11-12, 2019 (pg 2-16): Admin. Foell stated the event has been successfully conducted each year with good cleanup and few issues. Orangevale Youth Soccer adjusts their  
**MOTION #2**  
  
**MOTION #3**

scheduling for the date. Director Montes requests event needs to coordinate security with ABC. As of July 1, 2019, ABC has made some changes which may affect application for alcohol permit. Upon a motion by Director Swenson, seconded by Director Montes, the agenda item was approved 5-0-1 with Meraz, Brunberg, Montes, and Swenson Ayes and Stickney Abstaining. There were no Nays. No Directors were absent.

**9. DIRECTOR AND STAFF COMMENTS**

No comments were given.

**10. ITEMS FOR NEXT AGENDA**

No items were discussed.

**11. CLOSED SESSION**

a) Closed Session pursuant to Government Code Section 54956.8  
Conference with Real Property Negotiators  
Property: 6930 Hazel Avenue, Orangevale, CA 95662  
Agency Negotiator: Greg Foell  
Negotiating Parties: Regency Baptist Church  
Under Negotiation: Price and Terms

b) Closed Session pursuant to Government Code Section 54956.8  
Conference with Real Property Negotiators  
Property: 6927 Escallonia Drive, Orangevale, CA 95662  
6931 Escallonia Drive, Orangevale, CA 95662  
6943 Escallonia Drive, Orangevale, CA 95662  
Agency Negotiator: Greg Foell  
Negotiating Parties: Glynn and Dennis Wright, Richard and Danya Newey, Joseph Janusch, and Miranda Harvel  
Under Negotiation: Price and terms of payment

**12. RESUME PUBLIC SESSION & ANNOUNCE ACTIONS FROM CLOSED SESSION**

Director Stickney resumed open session.

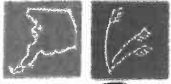
Director Stickney stated that no action was taken on these matters. Direction was given to the District Administrator.

**13. ADJOURNMENT MOTION #4**

With no further business to discuss, on a motion by Director Brunberg, seconded by Director Montes, the special meeting of the Board of Directors was adjourned at 7:39 p.m. by a vote of 5-0-0 with Swenson, Meraz, Stickney, Montes, and Brunberg Ayes. There were no Nays or Abstentions. No Directors were absent.

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Michael Stickney, Chairperson



Sacramento

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

1112 I Street, Suite 100 • Sacramento, CA 95814 • (916) 874-6458 • Fax (916) 874-2939  
www.saclafco.org

DATE: July 18, 2019  
TO: Board of Directors of Independent Special Districts  
FROM: Donald Lockhart AICP, Executive Officer  
Sacramento Local Agency Formation Commission  
RE: **Sacramento LAFCo Nominations for Special District Representation  
Election for: Special District Commissioner Office No. 6, and  
Alternate Special District Commissioner for Office No. 6 & 7**

Pursuant to the provisions of Cortese-Knox-Hertzberg (CKH), Section 56332 of the Government Code, the Executive Officer has determined that a meeting of the Special District Selection Committee is not feasible for the purpose of selecting a Special District Commissioner [Office No. 6] and Alternate Special District Commissioner [Office No. 6 & 7] to serve on the Sacramento Local Agency Formation Commission. Based on past experience, due to the size of the Special District Selection Committee, it has been difficult to establish a quorum. Therefore, the business of the Special District Selection Committee will be conducted in writing, as provided in the cited section code.

The Sacramento Local Agency Formation Commission meets on the **first Wednesday of the month at 5:30 P.M.**, Board Chambers, County Administration Center, 700 H Street, Sacramento, California. The Commission meeting is on recess January and July. The term of this office is four years beginning January 1, 2020 thru December 31, 2023.

**SPECIAL DISTRICT COMMISSIONER (Office No. 6)**

This office is currently held by Ron Greenwood (Carmichael Water District) and will expire on the 31st day of December, 2019.

**ALTERNATE SPECIAL DISTRICT COMMISSIONER (for Office No. 6 & 7)**

This office is currently VACANT and will expire on the 31st day of December, 2021 (two years).

Please be advised that nominations for the Offices listed above will be accepted starting July 18, 2019 until **September 19, 2019 at 4:00 P.M.** (64 days). You are invited to submit nominations **IN WRITING** to this office: **Sacramento LAFCo; 1112 "I" Street, Suite 100; Sacramento CA 95814.** Nominations not received by 4:00 P.M. on September 19, 2019, will be disregarded and returned to your district.

**To be valid, a nomination must be made by a majority vote of the governing board of an Independent Special District in an official meeting of that board and certified by the Secretary or Clerk of the Board. The nominee must be an elected or appointed Independent Special District Officer residing within the County of Sacramento but shall not be members of the legislative body of a city or county [(CKH Section 56332 (c))].**

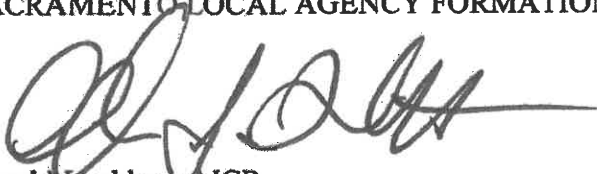
Donald J. Lockhart AICP, Executive Officer; Diane Thorpe, Clerk of the Commission  
www.saclafco.org

At the end of the nominating period, the Executive Officer will prepare and send, to each Independent Special District, one ballot listing candidates and voting instructions. The ballot will include the names of all nominees submitted for Office No. 6 and Alternate for Office No. 6 & 7. The districts must return the ballots to the Executive Officer by the date specified in the voting instructions, which date will be at least 30 days from the date on which the Executive Officer mailed the ballots to the districts. Any ballot received by the Executive Officer after the specified date shall not be valid. The candidate who receives the most votes will be determined the winner outright. In the event of a tie, there will be a run-off election held in the same format as the initial election. The Executive Officer will announce the results of the election within seven days of the specified date.

If you have questions regarding the election procedure, please contact the LAFCo Clerk of the Commission, Diane Thorpe, at (916) 874-6458.

Very truly yours,

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION



Donald Lockhart, AICP  
Executive Officer

cc: LAFCo Commissioners





SACRAMENTO LOCAL AGENCY FORMATION COMMISSION  
1112 I Street, Suite 100 • Sacramento, CA 95814 • (916) 874-6458 • Fax (916) 874-2939

## SACRAMENTO LOCAL AGENCY FORMATION COMMISSION Special District Representation

### Nomination Form Due: September 19, 2019 at 4:00 P.M.

In accordance with the bylaws of the Special District Selection Committee,  
the Governing Board of the \_\_\_\_\_ District  
(Name of Special District)

Nominates \_\_\_\_\_ for: LAFCo Special District Representation  
(Board Member)

Commissioner Office No. 6 (Four Year term)

**AND/OR**

Alternate Commissioner Office No. 6 & 7 (Remaining Two Year term)

Signature: \_\_\_\_\_  
Board Chairperson

Meeting Date: \_\_\_\_\_

**ATTEST:**

\_\_\_\_\_  
District Secretary

**Please Print E-mail Address**

\_\_\_\_\_  
District Manager

**Please Print E-mail Address**

**Please attach Nominee's resume**

#### INFORMATION BELOW TO REMAIN CONFIDENTIAL

***Nominee's contact information below:***

\_\_\_\_\_  
Nominees Name

\_\_\_\_\_  
Nominees Address

\_\_\_\_\_  
Nominees Phone Number

\_\_\_\_\_  
Nominees E-mail

**This box must be complete  
for nomination to be accepted**

# CERTIFICATE OF APPRECIATION

## MOST VALUED PARTNER

### ORANGEVALE RECREATION & PARK DISTRICT

is hereby recognized as a valued and contributing partner of San Juan Unified School District



PRESENTED BY:

Kent Kern, Superintendent

ON THIS DAY: June 25<sup>th</sup> 2019



**ORANGEVALE RECREATION AND PARK DISTRICT GENERAL FUND  
BUDGET EXPENDITURE DETAIL  
FISCAL YEAR 2018/2019  
PERIOD 13 2019**

Account Number	Expenditure Account	Budgeted 2018/2019	Current Expenditure	Expenditures to Date	Funds Available	% Left
<b>1000</b>	<b>SALARIES &amp; EMPLOYEE BENEFITS</b>					
10111000	Salaries & Wages, Regular	835,000.00		696,324.37	138,675.63	17%
10112100	Salaries & Wages, Extra Help	390,000.00		291,042.84	98,957.16	25%
10112400	Salaries, Board members	12,000.00		7,800.00	4,200.00	35%
10121000	Retirement	210,000.00		182,077.22	27,922.78	13%
10122000	Social Security	90,000.00		74,945.98	15,054.02	17%
10123000	Group Insurance	235,000.00		212,330.20	22,669.80	10%
10124000	Worker's Comp. Ins	60,000.00		23,323.00	36,677.00	61%
10125000	Unemployment Insurance	25,000.00		16,462.46	8,537.54	34%
10128000	Health Care/Retirees	0.00		-	0.00	#DIV/0!
	<b>SUB-TOTAL</b>	<b>1,857,000.00</b>	<b>-</b>	<b>1,504,306.07</b>	<b>352,693.93</b>	<b>19%</b>
<b>2000</b>	<b>SERVICES &amp; SUPPLIES</b>					
20200500	Advertise/Legal Notices	1,500.00		2,538.37	(1,038.37)	-69%
20202100	Books/Periodicals/Subscrip	750.00		2,428.60	(1,678.60)	-224%
20202900	Business/Conference Expense	5,000.00		6,672.54	(1,672.54)	-33%
20203500	Education/Training Serv.	3,500.00	1,110.08	4,573.08	(1,073.08)	-31%
20203600	Education /Training Supplies	1,000.00		-	1,000.00	100%
20203700	Tuition Reimbursement	2,000.00		-	2,000.00	100%
20203800	Employee Recognition	2,000.00		948.39	1,051.61	53%
20203802	Recognition Items	500.00		-	500.00	100%
20203803	Recognition Events	500.00		-	500.00	100%
20203900	Employee Transportation	3,000.00	100.11	2,518.34	481.66	16%
20205100	Liability Insurance	43,000.00		43,267.00	(267.00)	-1%
20205500	Rental Insurance	4,000.00		1,179.10	2,820.90	71%
20206100	Membership Dues	8,000.00		9,508.53	(1,508.53)	-19%
20207600	Office Supplies	9,000.00		5,570.39	3,429.61	38%
20207602	Signs	500.00		-	500.00	100%
20207603	Keys	350.00		-	350.00	100%
20208100	Postal Services	6,500.00		6,703.62	(203.62)	-3%
20208102	Stamps	3,000.00		878.40	2,121.60	71%
20208500	Printing Services	28,000.00	5,996.25	15,400.30	12,599.70	45%
20210300	Agricultural/Horticultural Service	500.00		-	500.00	100%
20210400	Agricultural/Horticultural Supply	1,000.00		-	1,000.00	100%
20211200	Building Maint. Supplies	1,000.00		-	1,000.00	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	1,000.00		-	1,000.00	100%
20218100	Irrigation Services	500.00		-	500.00	100%



Account Number	Expenditure Account	Budgeted 2018/2019	Current Expenditure	Expenditures to Date	Funds Available	% Left
20218200	Irrigation Supplies	500.00		16.34	483.66	97%
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	15,000.00	67.64	8,491.33	6,508.67	43%
20219800	Water	1,000.00		34.87	965.13	97%
20219900	Telephone System Maint.	500.00		95.00	405.00	81%
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	5,000.00		1,463.93	3,536.07	71%
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		411.11	88.89	18%
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		(0.00)	1,000.00	100%
20244300	Medical Services	200.00		480.96	(280.96)	-140%
20250500	Accounting Services	8,000.00		4,725.00	3,275.00	41%
20250700	Assessment/Collection Service	18,000.00		17,629.94	370.06	2%
20252500	Engineering Services	6,000.00		1,935.00	4,065.00	68%
20253100	Legal Services	15,000.00		44,853.80	(29,853.80)	-199%
20256200	Transcribing Services	1,000.00		1,321.00	(321.00)	-32%
20257100	Security Services	5,000.00		2,148.75	2,851.25	57%
20259100	Other Professional Services	10,000.00		19,739.14	(9,739.14)	-97%
20259101	Computer Consultants	6,000.00		7,065.00	(1,065.00)	-18%
20281201	PC Hardware	10,000.00		6,855.19	3,144.81	31%
20281202	PC Software	6,000.00		901.10	5,098.90	85%
20281203	PC Supplies	1,000.00		291.60	708.40	71%
20281900	Elections	0.00		2,008.00	(2,008.00)	#DIV/0!
20285100	Recreational Services	180,000.00	5,385.55	163,331.84	16,668.16	9%
20285200	Recreational Supplies	40,000.00	54.69	37,860.77	2,139.23	5%
20289800	Other Operating Exp - Supplies	2,000.00		(388.98)	2,388.98	119%
20289900	Other Operating Exp - Services	2,000.00		383.00	1,617.00	81%
20291100	System Development Services	3,000.00		2,758.35	241.65	8%
20296200	GS Parking Charges	200.00		169.00	31.00	16%
	<b>SUB-TOTAL</b>	<b>480,800.00</b>	<b>12,714.32</b>	<b>426,767.70</b>	<b>54,032.30</b>	<b>11%</b>
<b>3000</b>	<b>OTHER CHARGES</b>					
30321000	Interest Expense	14,000.00		13,498.34	501.66	4%
30322000	Bond/Loan Redemption	70,000.00		68,044.45	1,955.55	3%
30345000	Taxes/Licenses/Assess Trans	2,500.00		310.44	2,189.56	88%
	<b>SUB-TOTAL</b>	<b>86,500.00</b>	<b>-</b>	<b>81,853.23</b>	<b>4,646.77</b>	<b>5%</b>

Account Number	Expenditure Account	Budgeted 2018/2019	Current Expenditure	Expenditures to Date	Funds Available	% Left
<b>4000</b>	<b>FIXED ASSETS</b>					
41410100	Land	0.00		-	0.00	
42420200	Struc. & Improvements	270,000.00	25,042.00	104,493.07	165,506.93	61%
43430303	Vehicles/Equipment	0.00		-	0.00	0%
	<b>SUB-TOTAL</b>	<b>270,000.00</b>	<b>25,042.00</b>	<b>104,493.07</b>	<b>165,506.93</b>	<b>61%</b>
<b>5000</b>	<b>INTERFUND CHARGES</b>					
50557100	Fingerprinting Service	4,000.00	320.25	2,182.25	1,817.75	45%
	<b>SUB-TOTAL</b>	<b>4,000.00</b>	<b>320.25</b>	<b>2,182.25</b>	<b>1,817.75</b>	<b>45%</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>2,698,300.00</b>	<b>38,076.57</b>	<b>2,119,602.32</b>	<b>578,697.68</b>	<b>21%</b>

**ORANGEVALE RECREATION AND PARK DISTRICT GENERAL FUND  
REVENUE STATEMENT  
FISCAL YEAR 2018/2019  
PERIOD 13 2019**

Account Number	Revenue Account	2018/2019 Budgeted Revenue	Realized This Period	Collection YTD Balance	YTD Uncollected Balance	% Collected
91910100	Prop. Taxes - Current Secured	1,340,000	1,636.14	1,301,882.64	38,117.36	97.16%
91910200	Prop. Taxes - Current Unsecured	40,000	27.80	47,636.62	-7,636.62	119.09%
91910300	Supplemental Taxes Current	10,000	2,171.25	36,453.09	-26,453.09	364.53%
91910400	Prop. Taxes Sec. Delinquent	10,000		9,677.62	322.38	96.78%
91910500	Prop. Taxes Supp. Delinq.	500		1,907.71	-1,407.71	381.54%
91910600	Unitary Current Secured	12,000		13,390.09	-1,390.09	111.58%
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	-		54.38	-54.38	
91913000	Prop. Tax Prior - Unsecured	1,000	18.76	526.53	473.47	52.65%
91914000	Penalty Costs - Prop. Tax	200	21.25	249.13	-49.13	
91919900	Taxes - Other	-		0.00	0.00	
	<b>SUB-TOTAL TAXES 9100</b>	<b>1,413,700</b>	<b>3,875.20</b>	<b>1,411,777.81</b>	<b>1,922.19</b>	<b>99.86%</b>
94941000	Interest Income	4,000	20,368.08	31,677.08	-27,677.08	791.93%
94942900	Building Rental Other	100,000	-708.00	116,156.81	-16,156.81	116.16%
94943900	Cell Tower Leases	19,600		31,341.36	-11,741.36	159.90%
94944800	Rec.Concessions Final 9	17,000		15,845.33	1,154.67	93.21%
94945900	Other Vending Devices	2,000		0.00	2,000.00	0.00%
94949000	Concessions - Other	-		0.00	0.00	
95952200	Homeowner Prop. Tax Relief	15,000		13,313.90	1,686.10	88.76%
95952900	In-Lieu Taxes	270,000	103,574.20	103,574.20	166,425.80	38.36%
95956900	State Aid - Other Misc. Programs	-		0.00	0.00	
96963313	Miscellaneous Fees	1,000		4,201.24	-3,201.24	420.12%
96964600	Recreation Service Charges	485,000	-104.00	504,892.62	-19,892.62	104.10%
96969700	Security Services	2,500		4,627.59	-2,127.59	185.10%
96969903	Sponsorships/Scholarships	-		0.00	0.00	
97973000	Donations & Contributions	-		2,119.79	-2,119.79	
97973200	Recreation Contributions	-		0.00	0.00	
97973300	Orangevale Clubs	-		0.00	0.00	
97974000	Insurance Proceeds	2,500		1,573.38	926.62	62.94%
97979000	Revenue - Other	500		713.87	-213.87	142.77%
	<b>SUB-TOTAL OTHER MISC. INCOME</b>	<b>919,100</b>	<b>123,130.28</b>	<b>830,037.17</b>	<b>89,062.83</b>	<b>90.31%</b>
	<b>TOTAL BUDGET AMOUNT</b>	<b>2,332,800</b>	<b>127,005.48</b>	<b>2,241,814.98</b>	<b>90,985.02</b>	<b>96.10%</b>

GENERAL FUND EXPENDITURES  
FOR THE MONTH ENDING  
JULY 31, 2019

CLAIM #	ACCOUNT #	VENDOR	DESCRIPTION	AMOUNT
1906214405	10124000	CALIF ASSOC FOR PARK & RE	Work Comp Insurance	9,313.00
1906217834	20202100	US BANK NATIONAL ASSOCIAT	Books/Periodicals/Subscriptions	166.55
1906218179	20202100	N3X MSP INC	Books/Periodicals/Subscriptions	175.00
				341.55
1906217834	20203500	US BANK NATIONAL ASSOCIAT	Education/Training Services	252.25
1906214467	20203900	JENNIFER VON AESCH	Employee Transportation	32.83
1906218163	20203900	SHEILA KING	Employee Transportation	17.63
				50.46
1906223869	20205100	CALIF ASSOC FOR PARK & RE	Insurance Liability	29,041.50
1906222020	20205500	HUB INTERNATIONAL	Insurance-Long Term	128.04
1906217834	20207600	US BANK NATIONAL ASSOCIAT	Office Supplies	77.98
1906214460	20207600	BURKETT'S OFFICE SUPPLY IN	Office Supplies	459.29
1906218184	20207600	JENNIFER VON AESCH	Office Supplies	11.84
				549.11
1906217810	20219700	AT&T	Telephone Service	19.04
1906217814	20219700	COMCAST	Telephone Service	628.05
				647.09
1906209701	20253100	DAVID MCMURCHIE	Legal Services	4,743.50
1906218187	20253100	DAVID MCMURCHIE	Legal Services	6,572.00
				11,315.50
1906218179	20259101	N3X MSP INC	IT Services	500.00
1906218179	20281201	N3X MSP INC	PC Hardware	118.80
1906217834	20285100	US BANK NATIONAL ASSOCIAT	Recreational Services	547.84
1906214470	20285100	BRENDAN CHASE	Recreational Services	1,560.60
1906214468	20285100	TERRY MASTEN	Recreational Services	108.00
1906214465	20285100	SAN JUAN UNIFIED SCHOOL D	Recreational Services	20.00
1906214458	20285100	FOLSOM CORDOVA UNIFIED SC	Recreational Services	568.75
1906218165	20285100	CORDOVA RECREATION & PARK	Recreational Services	433.50
1906218169	20285100	TIMOTHY BOWEN	Recreational Services	682.50
1906218174	20285100	ALLGOOD DRIVING SCHOOL	Recreational Services	24.65
1906218175	20285100	CLINT LEMAY	Recreational Services	331.50
1906218182	20285100	FOLSOM CORDOVA UNIFIED SC	Recreational Services	288.67
1906222025	20285100	ALL-AROUND KIDS INC	Recreational Services	331.80
1906222023	20285100	ELLIOTT GENOVIA	Recreational Services	56.00
1906222022	20285100	TERRY MASTEN	Recreational Services	120.00
1906222021	20285100	ALISON LLOYD	Recreational Services	357.00
				5,430.81
1906215781	20285200	WAL-MART STORES INC	Recreational Supplies	508.15
1906217834	20285200	US BANK NATIONAL ASSOCIAT	Recreational Supplies	1,216.49
1906217834	20285200	US BANK NATIONAL ASSOCIAT	TAX ACCRUAL	40.35
1906209652	20285200	LUCILLE COLQUHOUN	Recreational Supplies	1,202.92
1906218167	20285200	LUCILLE COLQUHOUN	Recreational Supplies	226.28
				3,194.19
1906217834	20289900	US BANK NATIONAL ASSOCIAT	Other Operating Expenses - Services	197.85
1906218181	30322000	C I T TECHNOLOGY FIN SERV	Bond/Loan Redemption	429.93



**ORANGEVALE RECREATION AND PARK DISTRICT GENERAL FUND  
BUDGET EXPENDITURE DETAIL  
FISCAL YEAR 2019/2020  
JULY 2019**

Account Number	Expenditure Account	Budgeted 2019/2020	Current Expenditures	Expenditures to Date	Funds Available	% Left
<b>1000</b>	<b>SALARIES &amp; EMPLOYEE BENEFITS</b>					
10111000	Salaries & Wages, Regular	855,000.00	52,691.08	52,691.08	802,308.92	94%
10112100	Salaries & Wages, Extra Help	430,000.00	56,555.97	56,555.97	373,444.03	87%
10112400	Salaries, Board members	12,000.00	500.00	500.00	11,500.00	96%
10121000	Retirement	230,000.00	13,930.19	13,930.19	216,069.81	94%
10122000	Social Security	100,000.00	8,331.44	8,331.44	91,668.56	92%
10123000	Group Insurance	240,000.00	18,345.21	18,345.21	221,654.79	92%
10124000	Worker's Comp. Ins	35,000.00	9,313.00	9,313.00	25,687.00	73%
10125000	Unemployment Insurance	25,000.00	2,324.15	2,324.15	22,675.85	91%
10128000	Health Care/Retirees	0.00		-	0.00	#DIV/0!
	<b><i>SUB-TOTAL</i></b>	<b>1,927,000.00</b>	<b>161,991.04</b>	<b>161,991.04</b>	<b>1,765,008.96</b>	<b>92%</b>
<b>2000</b>	<b>SERVICES &amp; SUPPLIES</b>					
20200500	Advertise/Legal Notices	1,500.00		-	1,500.00	100%
20202100	Books/Periodicals/Subscrip	1,000.00	341.55	341.55	658.45	66%
20202900	Business/Conference Expense	6,000.00		-	6,000.00	100%
20203500	Education/Training Serv.	7,000.00	252.25	252.25	6,747.75	96%
20203600	Education /Training Supplies	1,000.00		-	1,000.00	100%
20203700	Tuition Reimbursement	1,000.00		-	1,000.00	100%
20203800	Employee Recognition	2,000.00		-	2,000.00	100%
20203802	Recognition Items	500.00		-	500.00	100%
20203803	Recognition Events	500.00		-	500.00	100%
20203900	Employee Transportation	3,000.00	50.46	50.46	2,949.54	98%
20205100	Liability Insurance	60,000.00	29,041.50	29,041.50	30,958.50	52%
20205500	Rental Insurance	4,000.00	128.04	128.04	3,871.96	97%
20206100	Membership Dues	10,000.00		-	10,000.00	100%
20207600	Office Supplies	9,000.00	549.11	549.11	8,450.89	94%
20207602	Signs	500.00		-	500.00	100%
20207603	Keys	350.00		-	350.00	100%
20208100	Postal Services	7,500.00		-	7,500.00	100%
20208102	Stamps	3,000.00		-	3,000.00	100%
20208500	Printing Services	28,000.00		-	28,000.00	100%
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 2019/2020	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	15,000.00	647.09	647.09	14,352.91	96%
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	5,000.00		-	5,000.00	100%
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		-	200.00	100%
20250500	Accounting Services	8,000.00		-	8,000.00	100%
20250700	Assessment/Collection Service	18,000.00		-	18,000.00	100%
20252500	Engineering Services	6,000.00		-	6,000.00	100%
20253100	Legal Services	15,000.00	11,315.50	11,315.50	3,684.50	25%
20256200	Transcribing Services	1,000.00		-	1,000.00	100%
20257100	Security Services	5,000.00		-	5,000.00	100%
20259100	Other Professional Services	22,000.00		-	22,000.00	100%
20259101	Computer Consultants	8,000.00	500.00	500.00	7,500.00	94%
20281201	PC Hardware	10,000.00	118.80	118.80	9,881.20	99%
20281202	PC Software	6,000.00		-	6,000.00	100%
20281203	PC Supplies	1,000.00		-	1,000.00	100%
20281900	Elections	0.00		-	0.00	0%
20285100	Recreational Services	190,000.00	5,430.81	5,430.81	184,569.19	97%
20285200	Recreational Supplies	40,000.00	3,194.19	3,194.19	36,805.81	92%
20289800	Other Operating Exp - Supplies	2,000.00		-	2,000.00	100%
20289900	Other Operating Exp - Services	2,000.00	197.85	197.85	1,802.15	90%
20291100	System Development Services	3,000.00		-	3,000.00	100%
20296200	GS Parking Charges	200.00		-	200.00	100%
	<b>SUB-TOTAL</b>	<b>527,550.00</b>	<b>51,767.15</b>	<b>51,767.15</b>	<b>475,782.85</b>	<b>90%</b>
<b>3000</b>	<b>OTHER CHARGES</b>					
30321000	Interest Expense	14,000.00		-	14,000.00	100%
30322000	Bond/Loan Redemption	70,000.00	429.93	429.93	69,570.07	99%
30345000	Taxes/Licenses/Assess Trans	2,500.00		-	2,500.00	100%
	<b>SUB-TOTAL</b>	<b>86,500.00</b>	<b>429.93</b>	<b>429.93</b>	<b>86,070.07</b>	<b>100%</b>

Account Number	Expenditure Account	Budgeted 2019/2020	Current Expenditures	Expenditures to Date	Funds Available	% Left
<b>4000</b>	<b>FIXED ASSETS</b>					
41410100	Land	200,000.00		-	200,000.00	
42420200	Struc. & Improvements	268,500.00	390.32	390.32	268,109.68	100%
43430300	Vehicles/Equipment	0.00		-	0.00	#DIV/0!
	<b>SUB-TOTAL</b>	<b>468,500.00</b>	<b>390.32</b>	<b>390.32</b>	<b>468,109.68</b>	<b>100%</b>
<b>5000</b>	<b>INTERFUND CHARGES</b>					
50557100	Fingerprinting Service	4,000.00	416.00	416.00	3,584.00	90%
	<b>SUB-TOTAL</b>	<b>4,000.00</b>	<b>416.00</b>	<b>416.00</b>	<b>3,584.00</b>	<b>90%</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>3,013,550.00</b>	<b>214,994.44</b>	<b>214,994.44</b>	<b>2,798,555.56</b>	<b>93%</b>



**ORANGEVALE RECREATION AND PARK DISTRICT GENERAL FUND  
REVENUE STATEMENT  
FISCAL YEAR 2019/2020  
JULY 2019**

Account Number	Revenue Account	2019/2020 Budgeted Revenue	Realized This Period	Collection YTD Balance	YTD Uncollected Balance	% Collected
91910100	Prop. Taxes - Current Secured	1,340,000		0.00	1,340,000.00	0.00%
91910200	Prop. Taxes - Current Unsecured	40,000		0.00	40,000.00	0.00%
91910300	Supplemental Taxes Current	20,000		0.00	20,000.00	0.00%
91910400	Prop. Taxes Sec. Delinquent	10,000		0.00	10,000.00	0.00%
91910500	Prop. Taxes Supp. Delinq.	500		0.00	500.00	0.00%
91910600	Unitary Current Secured	12,000		0.00	12,000.00	0.00%
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	-		0.00	0.00	
91913000	Prop. Tax Prior - Unsecured	1,000		0.00	1,000.00	0.00%
91914000	Penalty Costs - Prop. Tax	200		0.00	200.00	0.00%
91919900	Taxes - Other	-		0.00	0.00	
	<b><i>SUB-TOTAL TAXES 9100</i></b>	<b>1,423,700</b>	<b>0.00</b>	<b>0.00</b>	<b>1,423,700.00</b>	<b>0.00%</b>
94941000	Interest Income	14,000		0.00	14,000.00	0.00%
94942900	Building Rental Other	110,000	20,126.15	20,126.15	89,873.85	18.30%
94943900	Cell Tower Leases	29,600	2,611.78	2,611.78	26,988.22	8.82%
94944800	Rec.Concessions Final 9	17,000		0.00	17,000.00	0.00%
94945900	Other Vending Devices	-		0.00	0.00	#DIV/0!
94949000	Concessions - Other	-		0.00	0.00	
95952200	Homeowner Prop. Tax Relief	15,000		0.00	15,000.00	0.00%
95952900	In-Lieu Taxes	260,000		0.00	260,000.00	0.00%
95956900	State Aid - Other Misc. Programs	-		0.00	0.00	
96963313	Miscellaneous Fees	1,000		0.00	1,000.00	0.00%
96964600	Recreation Service Charges	505,000	61,412.82	61,412.82	443,587.18	12.16%
96969700	Security Services	2,500	806.38	806.38	1,693.62	32.26%
96969903	Sponsorships/Scholarships	-		0.00	0.00	
97973000	Donations & Contributions	-	4.00	4.00	-4.00	
97973200	Recreation Contributions	-		0.00	0.00	
97973300	Orangevale Clubs	-		0.00	0.00	
97974000	Insurance Proceeds	2,500	114.16	114.16	2,385.84	4.57%
97979000	Revenue - Other	500	130.22	130.22	369.78	26.04%
	<b><i>SUB-TOTAL OTHER MISC. INCOME</i></b>	<b>957,100</b>	<b>85,205.51</b>	<b>85,205.51</b>	<b>871,894.49</b>	<b>8.90%</b>
	<b><i>TOTAL BUDGET AMOUNT</i></b>	<b>2,380,800</b>	<b>85,205.51</b>	<b>85,205.51</b>	<b>2,295,594.49</b>	<b>3.58%</b>



**ORANGEVALE RECREATION AND PARK DISTRICT - OLLAD ASSESSMENT**  
**BUDGET EXPENDITURE DETAIL**  
**FISCAL YEAR 2018/2019**  
**PERIOD 13 2018**

Account Number	Expenditure Account	Budgeted 2018/2019	Current Expenditure	Expenditures to Date	Funds Available	% Left
<b>2000</b>	<b>SERVICES &amp; SUPPLIES</b>					
20207600	Office Supplies	500.00		140.17	359.83	72%
20207602	Signs	500.00		27.93	472.07	94%
20207603	Keys	2,000.00		2.69	1,997.31	100%
20206100	Membership Dues	1,000.00		295.00	705.00	71%
20210300	Agricultural/Horticultural Service	12,000.00		5,475.00	6,525.00	54%
20210400	Agricultural/Horticultural Supply	15,000.00		1,643.11	13,356.89	89%
20211200	Building Maint. Supplies	10,000.00	58.39	5,875.01	4,124.99	41%
20212200	Chemicals	30,000.00	4,022.36	36,894.30	(6,894.30)	-23%
20213100	Electrical Maint. Service	6,000.00		9,463.64	(3,463.64)	-58%
20213200	Electrical Maint. Supplies	2,000.00		519.98	1,480.02	74%
20203500	Education/Training Service	3,000.00		2,137.90	862.10	29%
20214100	Land Improv. Maint. Service	20,000.00		2,135.00	17,865.00	89%
20214200	Land Improv. Maint. Supplies	46,000.00	48.48	23,210.09	22,789.91	50%
20215100	Mechanical System Maint. Ser	10,000.00	500.00	6,646.41	3,353.59	34%
20215200	Mechanical System Maint. Sup	3,000.00		2,790.45	209.55	7%
20216200	Painting Supplies	1,500.00		181.98	1,318.02	88%
20216700	Plumbing Maint. Service	1,000.00	424.00	2,333.00	(1,333.00)	-133%
20216800	Plumbing Maint. Supplies	4,000.00	335.59	2,636.41	1,363.59	34%
20218100	Irrigation Service	2,000.00		-	2,000.00	100%
20218200	Irrigation Supplies	18,000.00	1,476.17	11,012.03	6,987.97	39%
20218500	Permit Charges	2,000.00		3,384.25	(1,384.25)	-69%
20219100	Electricity	83,000.00	6,683.47	81,853.81	1,146.19	1%
20219200	Natural Gas / LPG/ Fuel Oil	30,000.00		26,413.49	3,586.51	12%
20219300	Refuse Collection / Disposal Service	24,000.00	1,240.58	20,825.25	3,174.75	13%
20219500	Sewage Disposal Service	14,000.00		11,754.36	2,245.64	16%
20219800	Water	51,000.00		50,500.16	499.84	1%
20219900	Telephone System Maintenance	3,000.00		1,332.00	1,668.00	56%
20220500	Auto Maintenance Service	6,000.00		994.26	5,005.74	83%
20220600	Auto Maintenance Supplies	6,000.00	105.52	2,080.48	3,919.52	65%
20221200	Construction Equip. Maint. Sup.	500.00		40.60	459.40	92%
20222600	Expendable Tools	4,000.00	16.15	4,275.14	(275.14)	-7%
20223600	Fuel & Lubricants	18,000.00		13,987.32	4,012.68	22%
20227500	Rent/Lease Equipment	5,000.00	380.10	3,777.13	1,222.87	24%
20228100	Shop Equip. Maint. Service	2,000.00		79.45	1,920.55	96%
20228200	Shop Equip. Maint. Supplies	7,000.00	33.35	7,703.47	(703.47)	-10%
20229100	Other Equip. Maint. Service	2,500.00		221.67	2,278.33	91%
20229200	Other Equip. Maint. Supplies	4,000.00		1,555.25	2,444.75	61%
20231400	Clothing/Personal Supplies	4,000.00	355.50	1,793.39	2,206.61	55%
20232200	Custodial Supplies	20,000.00	309.80	15,608.72	4,391.28	22%
20250500	Accounting Services	3,000.00		2,600.00	400.00	13%
20252500	Engineering Services	15,000.00		18,407.48	(3,407.48)	-23%
20253100	Legal Services	18,000.00		14,161.50	3,838.50	21%
20257100	Security Services	16,000.00		18,672.10	(2,672.10)	-17%
20259100	Other Professional Services	38,000.00		31,899.30	6,100.70	16%
20289800	Other Operating Expenses Sup.	3,500.00		2,119.27	1,380.73	39%
	<b>SUB-TOTAL</b>	<b>567,000.00</b>	<b>15,989.46</b>	<b>449,459.95</b>	<b>117,540.05</b>	<b>21%</b>

<b>Account Number</b>	<b>Expenditure Account</b>	<b>Budgeted 2018/2019</b>	<b>Current Expenditure</b>	<b>Expenditures to Date</b>	<b>Funds Available</b>	<b>% Left</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	1,200.00		1,199.43	0.57	0%
	<b>SUB-TOTAL</b>	<b>1,200.00</b>	<b>-</b>	<b>1,199.43</b>	<b>0.57</b>	<b>0%</b>
<b>4000</b>	<b>FIXED ASSETS</b>					
42420200	Struc. & Improvements	110,000.00		47,470.00	62,530.00	57%
43430300	Equipment	70,000.00		-	70,000.00	100%
	<b>SUB-TOTAL</b>	<b>180,000.00</b>	<b>-</b>	<b>47,470.00</b>	<b>132,530.00</b>	<b>0%</b>
	<b>GRAND TOTAL</b>	<b>748,200.00</b>	<b>15,989.46</b>	<b>498,129.38</b>	<b>250,070.62</b>	<b>33%</b>



**ORANGEVALE RECREATION AND PARK DISTRICT - OLLAD ASSESSMENT**  
**BUDGET EXPENDITURE DETAIL**  
**FISCAL YEAR 2019/2020**  
**JULY 2019**

Account Number	Expenditure Account	Budgeted 2019/2020	Current Expenditures	Expenditures to Date	Funds Available	% Left
<b>2000</b>	<b>SERVICES &amp; SUPPLIES</b>					
20203500	Education/Training Service	3,000.00		-	3,000.00	100%
20206100	Membership Dues	1,000.00		-	1,000.00	100%
20207600	Office Supplies	500.00		-	500.00	100%
20207602	Signs	1,000.00		-	1,000.00	100%
20207603	Keys	1,500.00		-	1,500.00	100%
20210300	Agricultural/Horticultural Service	12,000.00	450.00	450.00	11,550.00	96%
20210400	Agricultural/Horticultural Supply	15,000.00		-	15,000.00	100%
20211200	Building Maint. Supplies	10,000.00		-	10,000.00	100%
20212200	Chemicals	35,000.00	3,942.36	3,942.36	31,057.64	89%
20213100	Electrical Maint. Service	6,000.00		-	6,000.00	100%
20213200	Electrical Maint. Supplies	2,000.00		-	2,000.00	100%
20214100	Land Improv. Maint. Service	34,000.00		-	34,000.00	100%
20214200	Land Improv. Maint. Supplies	46,000.00		-	46,000.00	100%
20215100	Mechanical System Maint. Ser	10,000.00		-	10,000.00	100%
20215200	Mechanical System Maint. Sup	3,000.00		-	3,000.00	100%
20216200	Painting Supplies	1,500.00		-	1,500.00	100%
20216700	Plumbing Maint. Service	1,000.00	199.00	199.00	801.00	80%
20216800	Plumbing Maint. Supplies	4,000.00		-	4,000.00	100%
20218100	Irrigation Service	2,000.00	1,320.33	1,320.33	679.67	34%
20218200	Irrigation Supplies	18,000.00		-	18,000.00	100%
20218500	Permit Charges	2,000.00	146.25	146.25	1,853.75	93%
20219100	Electricity	88,000.00		-	88,000.00	100%
20219200	Natural Gas / LPG/ Fuel Oil	30,000.00	402.30	402.30	29,597.70	99%
20219300	Refuse Collection / Disposal Service	24,000.00		-	24,000.00	100%
20219500	Sewage Disposal Service	14,000.00	869.64	869.64	13,130.36	94%
20219700	Telephone System	3,000.00		-	3,000.00	100%
20219800	Water	53,000.00	5,681.88	5,681.88	47,318.12	89%
20219900	Telephone System Maintenance	3,000.00		-	3,000.00	100%
20220500	Auto Maintenance Service	6,000.00		-	6,000.00	100%
20220600	Auto Maintenance Supplies	6,000.00		-	6,000.00	100%
20221200	Construction Equip. Maint. Sup.	500.00		-	500.00	100%
20222600	Expendable Tools	4,000.00		-	4,000.00	100%
20223600	Fuel & Lubricants	18,000.00	1,263.76	1,263.76	16,736.24	93%
20227500	Rent/Lease Equipment	5,000.00		-	5,000.00	100%
20228100	Shop Equip. Maint. Service	2,000.00		-	2,000.00	100%
20228200	Shop Equip. Maint. Supplies	7,000.00		-	7,000.00	100%
20229100	Other Equip. Maint. Service	2,500.00		-	2,500.00	100%
20229200	Other Equip. Maint. Supplies	4,000.00		-	4,000.00	100%
20231400	Clothing/Personal Supplies	4,000.00		-	4,000.00	100%
20232100	Custodial Service	0.00		-	0.00	#DIV/0!
20232200	Custodial Supplies	20,000.00	252.78	252.78	19,747.22	99%
20250500	Accounting Services	3,000.00		-	3,000.00	100%
20252500	Engineering Services	15,000.00		-	15,000.00	100%
20253100	Legal Services	18,000.00		-	18,000.00	100%
20257100	Security Services	20,000.00	1,705.00	1,705.00	18,295.00	91%
20259100	Other Professional Services	38,000.00	640.00	640.00	37,360.00	98%
20289800	Other Operating Expenses Sup.	3,500.00		-	3,500.00	100%
	<b>SUB-TOTAL</b>	<b>600,000.00</b>	<b>16,873.30</b>	<b>16,873.30</b>	<b>583,126.70</b>	<b>97%</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	126.00	126.00	1,174.00	90%
	<b>SUB-TOTAL</b>	<b>1,300.00</b>	<b>126.00</b>	<b>126.00</b>	<b>1,174.00</b>	<b>90%</b>
<b>4000</b>	<b>FIXED ASSETS</b>					
42420200	Struc. & Improvements	172,000.00	11,495.00	11,495.00	160,505.00	0%
43430300	Equipment	110,000.00	4,468.34	4,468.34	105,531.66	0%
	<b>SUB-TOTAL</b>	<b>282,000.00</b>	<b>15,963.34</b>	<b>15,963.34</b>	<b>266,036.66</b>	<b>0%</b>
	<b>GRAND TOTAL</b>	<b>883,300.00</b>	<b>32,962.64</b>	<b>32,962.64</b>	<b>850,337.36</b>	<b>96%</b>

**ORANGEVALE RECREATION AND PARK DISTRICT - KENENTH GROVE ASSESSMENT  
BUDGET EXPENDITURE DETAIL  
FISCAL YEAR 2018/2019  
PERIOD 13 2019**

Account Number	Expenditure Account	Budgeted 2018/2019	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%
20219800	Water	800.00		431.09	368.91	46%
20223600	Fuel & Lubricants	600.00		526.66	73.34	12%
20250500	Accounting Services	500.00		500.00	0.00	0%
20252500	Engineering Services	1,000.00		1,000.00	0.00	0%
20253100	Legal Services	100.00		-	100.00	100%
20256200	Transcribing Services	150.00		-	150.00	100%
20259100	Other Professional Services	500.00		-	500.00	100%
20289900	Other Operating Exp - Services	300.00		-	300.00	100%
20291500	COMPASS Costs	300.00		-	300.00	100%
20296200	GS Parking Charges	30.00		-	30.00	100%
	<b>SUB-TOTAL</b>	<b>5,430.00</b>	<b>0.00</b>	<b>2,457.75</b>	<b>2,972.25</b>	<b>55%</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>5,430.00</b>	<b>0.00</b>	<b>2,457.75</b>	<b>2,972.25</b>	<b>55%</b>





**ORANGEVALE RECREATION AND PARK DISTRICT - KENENTH GROVE ASSESSMENT  
BUDGET EXPENDITURE DETAIL  
FISCAL YEAR 2019/2020  
JULY 2019**

<b>Account Number</b>	<b>Expenditure Account</b>	<b>Budgeted 2019/2020</b>	<b>Current Expenditure</b>	<b>Expenditures to Date</b>	<b>Funds Available</b>	<b>% Left</b>
<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	48.00		-	48.00	100%
20210300	Agricultural/Horticultural Service	500.00		-	500.00	100%
20219800	Water	800.00	39.19	39.19	760.81	95%
20223600	Fuel & Lubricants	600.00	52.66	52.66	547.34	91%
20250500	Accounting Services	500.00		-	500.00	100%
20252500	Engineering Services	1,000.00		-	1,000.00	100%
20253100	Legal Services	100.00		-	100.00	100%
20256200	Transcribing Services	150.00		-	150.00	100%
20259100	Other Professional Services	500.00		-	500.00	100%
20289900	Other Operating Exp - Services	300.00		-	300.00	100%
20291500	COMPASS Costs	300.00		-	300.00	100%
20296200	GS Parking Charges	30.00		-	30.00	100%
	<b>SUB-TOTAL</b>	<b>5,428.00</b>	<b>91.85</b>	<b>91.85</b>	<b>5,336.15</b>	<b>98%</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>5,428.00</b>	<b>91.85</b>	<b>91.85</b>	<b>5,336.15</b>	<b>98%</b>



**ORANGEVALE RECREATION & PARK DISTRICT  
FINANCE COMMITTEE MEETING RECAP  
FRIDAY, AUGUST 2, 2019  
8:30 AM**

**MEETING LOCATION:  
District Office – Activity Building  
6826 Hazel Avenue  
Orangevale, CA 95662**

1. **CALL TO ORDER** *The meeting was called to order at 8:32 a.m.  
Roll call: Director Brunberg, Director Stickney, Administrator Foell, Finance/HR Superintendent Von Aesch, Recreation Supervisor Bain, Admin. Services Supervisor Woodford*
2. **PUBLIC DISCUSSION**  
Any person may address the committee; however, any matter that requires action will be referred to staff and/or committee/Board of Directors for a report and action at a subsequent meeting.
3. **UNFINISHED BUSINESS**
4. **NEW BUSINESS**
  - A. Capital Replacement, Capital Projects, and ADA Projects Discussion  
*Administrator Foell summarized the overall position of District's current finances. The possibility of purchasing additional property along Hazel and the back corners of the three homes on Escallonia for the Electric Greenway Trail Project was reviewed and funds were set aside for each in the budget. The Capital Improvements list was thoroughly reviewed with a consensus of items scheduled for this year. Director Brunberg suggested more funds in the legal line of the budget. It was also noted that as we negotiate an updated joint-use agreement with SJUSD that parks should be listed separately with individual severability. Director Stickney asked to double the 14k in the budget for maintaining our natural areas.*
  - B. Discussion of District Employee Salaries and Benefits  
*Part-time salaries will continue to rise due to the yearly increase in the minimum wage. The Western States Cost of Living increase in the last few months has been between 2.7% and 2.9%. The Directors recommended including a .8 percent COLA in the Final Budget which added to the two percent COLA effective July 1, 2019 would bring the COLA for the 2019/20 Budget to 2.8 percent for the upcoming year for full-time employees. The committee decided not to recommend any increase in dependent care medical expenses for 2020 at this time. Superintendent Von Aesch will update the BOD on the 2020 benefits after the County meeting on August 8, 2019. SCERS continues to increase the retirement rates based on their yearly actuarial study and seven-year plan. Superintendent Von Aesch relayed preliminary information regarding extra payments to SCERS or an outside loan to pay down the unfunded liability. Both Directors agreed this is important but should be revisited at a later date.*
  - C. Discussion of the 2019/20 Preliminary Budget  
*Administrator Foell provided an overview of the final budget and highlighted key projections and the actuals for Fiscal 2018/19. Tax revenue went up 6% showing that the tax base growth could be slowing as predicted. He stated that the District should remain conservative in spending in anticipation of a correction that history shows is coming. Overall, Fiscal 2018/19 continued the District's small budget surplus to increase the General Fund reserve. It is anticipated that this will continue for 2019/20.*
5. **DIRECTOR'S AND STAFF'S COMMENTS**
6. **ITEMS FOR NEXT AGENDA**
7. **ADJOURNMENT** *The meeting was adjourned at 10:00 a.m.*

# STAFF REPORT



DATE: 8-15-19

TO: Board of Directors

FROM: Greg Foell, District Administrator

SUBJECT: MONTHLY ACTIVITY REPORT – JULY 2019

## ADMINISTRATION

- Jade Von Aesch took the lead on writing and coordinating the submittal of the Proposition 68 Competitive grant for Pecan Park with assistance from Finance Supt. Von Aesch, Finance Clerk Myren, MTW - Peter Larimer and Admin. Foell.
- Administrator Foell participated in a CARPD legislative committee conference call on July 11<sup>th</sup>.
- Administrator Foell met with City of Citrus Heights and County staff to discuss the Electric Greenway Project.
- Nadia Khokhhar Roberts was hired as the new Recreation Coordinator for the District and started work on July 22<sup>nd</sup>.
- Easement documents were executed with the County of Sacramento paving the way for a new sidewalk that will extend from the end of the current sidewalk to the Regency Baptist Church as part of the County's Hazel Avenue Sidewalk Project. Thanks go to Supervisor Frost for her help with the project.
- Administrator Foell attended the Orangevale Community Council breakfast on July 12<sup>th</sup>.
- Administrator Foell participated in the CAPRI Webinar on the Benefits of a Strong Safety Committee.
- Directors Stickney and Brunberg, Admin. Foell, Finance Supt. Von Aesch, Park Supt. Oropesa, and Supervisors Woodford and Bain attended the Finance Committee meeting held on August 2<sup>nd</sup>.

## RECREATION

July Activities	Enrollment	Attendance	Gross Revenue
<b>Aquatics</b>			
Full Moon & Sunset Paddles	4		\$ 256.00
Guard Start Jr Lifeguard	5		\$ 360.00
Jr. Beginning Kayaking	2		\$ 345.00
Youth Water Polo	7		\$ 469.00
Swim Lessons Session 2	304		\$ 20,358.00
Swim Lessons Session 3	279		\$ 18,885.00
Swim Lessons Session 4	220		\$ 15,459.00
<b>Aquatics Sub Total</b>	<b>821</b>	<b>0</b>	<b>\$ 56,132.00</b>
<b>Classes</b>			
Aiki Jujitsu Self Defense	8		\$ 434.00
Aikido Youth	6		\$ 318.00
Air Attack Flag Football	8		\$ 1,101.00
Amazing Athletes	10		\$ 1,229.00
Amazing Tots	3		\$ 372.00
American Mahjong	20		\$ 20.00
Babysitting CPR	1		\$ 37.00
Ballet - Baby	5		\$ 216.00

Ballet - Pre Ballet	4		\$	163.00
Basic Life Support CPR & AED	1		\$	67.00
Child and Babysitting Safety	1		\$	57.00
Dance - Cha Cha	3		\$	172.00
Dynamic Volleyball Summer Training	7		\$	1,073.00
Gymnastics - Parent Participation	5		\$	596.00
Gymnastics - Tot Gymnastics	2		\$	218.00
Internet Drivers Education	1		\$	31.00
Jazzercise		365		
Karate - Preschool	1		\$	77.00
Karate - SA Shotokan	6		\$	960.00
Kids Ninja	1		\$	82.00
Learn to Crochet	2		\$	134.00
Minecraft Master Engineering	10		\$	1,074.00
Pee Wee Basketball	10		\$	512.00
Sunset Chef	19		\$	433.00
Tai-Chi Chuan	4		\$	171.00
Top Notch Basketball	23		\$	1,789.00
TwirlSport Tumbling	5		\$	260.00
Ukulele	78		\$	78.00
<b>Classes Sub Total</b>	<b>244</b>	<b>365</b>	<b>\$</b>	<b>11,674.00</b>
<b>Events</b>				
Ice Cream Social	295		\$	880.00
OVparks Tropical Escape	47		\$	253.00
<b>Events Sub Total</b>	<b>342</b>	<b>0</b>	<b>\$</b>	<b>1,133.00</b>
<b>Preschool</b>				
Wiggles & Giggles Session 3	16		\$	592.00
Wiggles & Giggles Session 4	24		\$	888.00
Wiggles & Giggles Session 5	17		\$	629.00
Wiggles & Giggles Session 6	14		\$	518.00
<b>Preschool Sub Total</b>	<b>71</b>	<b>0</b>	<b>\$</b>	<b>2,627.00</b>
<b>Rec'ing Crew</b>				
Session 3	53		\$	7,235.00
Session 4	81		\$	12,298.00
Session 5	75		\$	11,747.00
Session 6	84		\$	13,481.00
Session 7	73		\$	11,530.00
<b>Rec'ing Crew Sub Total</b>	<b>366</b>	<b>0</b>	<b>\$</b>	<b>56,291.00</b>
<b>SENIORS</b>				
ABC's of Balance	13		\$	168.00
Bridge	46		\$	46.00
Mens 50+ basketball	7		\$	224.00
M.O.V.E. mid-day movie		18		
Morning Walk		5		
Senior Lunches		199		
<b>Seniors Sub Total</b>	<b>66</b>	<b>222</b>	<b>\$</b>	<b>438.00</b>
<b>Trips</b>				
A Day in the Bay	12		\$	1,104.00

<b>Trips Sub Total</b>	<b>12</b>	<b>\$</b>	<b>1,104.00</b>
<b>GRAND TOTAL</b>	<b>1922</b>	<b>587</b>	<b>\$ 129,399.00</b>

**July Gross Revenue Recap** – July OTC (over-the-counter) revenue for combined recreation and facility rentals ended at \$80,604, \$16,604 above the projected amount. July recreation revenue came in at \$61,364, \$13,364 above the projected amount and facility revenue in came in at \$19,240, \$3,240 above the projected amount. *Please note the revenue referenced here includes prepayments for future programs while the revenue figures listed in the chart on the previous page represent revenue attributed to programs occurring in July.*

**PROGRAM HIGHLIGHTS**

- The TigerShark swim team celebrated their 20<sup>th</sup> season by winning the VFCAL Championships.
- We had a senior social Tropical Escape with 70 including entertainers.
- The Ice Cream Social had 295 people attend

**UPCOMING EVENTS**

- August 25 Dive in Movie at the pool
- September 21 Fall Rummage Sale

**SECURITY**

**Fulton-El Camino Park District Police Department  
Monthly activity report for: Orangevale Recreation and Park District  
Reporting Period: 2019-07-01 to 2019-07-31**

**Almond Park**

**Parking Citations Issued**

- 1) Date/Time: 2019-07-11 20:03  
V1: 4000(a) CVC No current registration  
V2: 5204(a) CVC Current registration tabs not properly displayed
- 2) Date/Time: 2019-07-11 19:55  
V1: 4000(a) CVC No current registration
- 3) Date/Time: 2019-07-31 13:24  
V1: 4000(a) CVC No current registration

**Off Property**

**Notice To Appear Issued**

- 1) Date/Time: 2019-07-12 00:09  
Violation 1: 11377(a) HS Possession of a controlled substance, Severity: Mis  
Violation 2: 11364 HS Paraphernalia, Severity: Mis  
Violation 3: 21201(d) CVC Riding bike without light, Severity: Inf
- 2) Date/Time: 2019-07-19 01:57  
Violation 1: 14601.1(a) CVC Suspended License, Severity: Mis  
Violation 2: 4000(a) CVC No current registration, Severity: Inf  
Violation 3: 16028(a) CVC No Insurance, Severity: Inf
- 3) Date/Time: 2019-07-20 22:54  
Violation 1: 21453(a) CVC Red Light Violation, Severity: Inf

**Onsite Arrests Made**

- 1) Date/Time: 2019-07-13 16:56  
V1: 245(a)(2) PC Assault w/ deadly weapon Severity: Fel  
V2: 273.5 PC Domestic Violence Severity: Fel
- 2) Date/Time: 2019-07-18 20:03

V1: 11378 HS Possession for sales of a controlled substance Severity: Fel  
V2: 11379 HS Transportation for sales of a controlled substance Severity: Fel  
3) Date/Time: 2019-07-18 20:03  
V1: 11364 HS Paraphernalia Severity: Mis  
V2: 11350(a) HS Possession of narcotic controlled substance Severity: Mis  
V3: 11377(a) HS Possession of a controlled substance Severity: Mis  
V4: 4060 BP Possession of Prescription Drugs Severity: Mis

**Dispatched Calls For Service**

1) Date/Time: 2019-07-25 18:34

Description: Text of the call: Subject was assaulted in a park and had gone to the hospital. RN called 911 to report the incident. I called the hospital. Subject had already been discharged. Subject did not leave any phone number or address behind for me to follow up.

Disposition: Unfounded

**OV Community Park**

**Parking Citations Issued**

1) Date/Time: 2019-07-19 18:58

V1: 4000(a) CVC No current registration

2) Date/Time: 2019-07-31 00:00

V1: 4000(a) CVC No current registration

**OV Community Park (Disc Golf)**

**Parking Citations Issued**

1) Date/Time: 2019-07-11 19:42

V1: 5200(a) CVC Display of two license plates required

2) Date/Time: 2019-07-21 18:38

V1: 4000(a) CVC No current registration

**Dispatched Calls For Service**

1) Date/Time: 2019-07-20 21:30

Description: Text of the call: Subject hadn't called dad for few days and usually he does. Subject was last contacted in the park and dad wanted officers to check to see if the son is there. I was not able to locate the son inside or around the park. I called dad and left him a voicemail of the findings.

Disposition: UTL

**Pecan Park**

**Notice To Appear Issued**

1) Date/Time: 2019-07-11 18:17

Violation 1: 602(k) PC Trespassing, Severity: Mis

Violation 2: 9.36.066.6 SCO Cart In Park, Severity: Inf

**Parking Citations Issued**

1) Date/Time: 2019-07-21 18:21

V1: 10.16.050(b) SCO Parking in more than one space

2) Date/Time: 2019-07-21 57:55

V1: 4000(a) CVC No current registration

**PARKS**

**Park Infrastructure**

**All Parks**

- Nelson continues to do monthly playground inspections and takes care of repairs on site if necessary.
- Youth Center air conditioner was serviced.
- Doug repaired restroom door at the Swimming Pool.
- Staff replaced a light switch in the pool pump room.
- Staff replaced a 3/8-inch pressure line to pool filters due to a leak.
- Staff removed graffiti at Horse Arena, Pecan, Orangevale Community Park and Almond Park.

**Mechanics**

- Lucas code scanned and tuned up the 2003 Ford Ranger truck.
- Lucas replaced the front brakes and bearings on the Ford F250 truck.
- Staff replaced the cooling line and fixed a stuck valve on the F3060 trim mower.
- Staff replaced the air filter and front wheel on the Kubota trim mowers 1211 and 331
- Lucas replaced the radiator, thermostat and coolant hoses on the Kubota 1211 trim mower.
- Staff tuned up all string trimmers and replaced chain on Echo chainsaw.
- The passenger window to the 97 Ranger was replaced due to vandalism.

### **Park Irrigation**

#### All Parks

- Staff continues to water all young planted trees.
- Staff replaced two irrigation valves at Oak and Filbert.
- Staff replaced 31 sprinklers in various parks throughout the District.
- Staff added a NODE (standalone battery clock for irrigation valves) to an irrigation valve at Almond Park.
- Staff fixed a none functioning valve by adding an irrigation zone doubler.
- Staff repaired broken potable water main line at the Youth Center.

### **Park Grounds**

#### All Parks

- Staff continues with regular detail maintenance in all parks and park restrooms.
- Staff spot sprayed herbicide at Orangevale Community Center and Pecan Park.
- Staff removed several small down branches from Orangevale Community Center, Pecan and Almond Park.
- Staff cleared a beaver dam from Sundance Natural Area.

### **Other Reports**

- Staff continues to assist Recreation in Youth Center building rental, programed classes and schedule events.
- Doug mowed the overflow parking lot at the Orangevale Community Center.
- Staff worked with Exclusive Interiors in the irrigation installation of three systems around the Youth Center playground area.
- Bruce, Nelson and Jimmy helped in the volunteer group workday at Disc Golf. Dead wood was chipped and removed from the area of Hole 4.
- Horacio presented the staff safety meeting. The topic was chemicals and pesticide safety.



# STAFF REPORT



DATE: 8-15-19

TO: Board of Directors

FROM: Greg Foell, District Administrator

**SUBJECT: DISCUSSION AND POSSIBLE APPROVAL OF A COST OF LIVING  
ADJUSTMENT FOR DISTRICT STAFF**

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## **RECOMMENDATION**

None.

## **BACKGROUND**

The District evaluates the feasibility for cost of living adjustments for staff during the preparation of the annual fiscal budget. The consumer price index (CPI) is used as a baseline for these discussions. In July of 2018 the CPI had risen 2.7 percent over the previous year. The Board granted a two percent increase effective July of 2019 within the Preliminary Budget. The Finance Committee met on August 2, 2019 and is recommending the Board approve a COLA for the Final Budget in the amount of .8 of one percent effective 8/25/19. This would bring the total COLA for Fiscal 2019/20 to 2.8 percent.

## **RECOMMENDED MOTION**

I move we approve a .8 of one percent COLA effective on August 25, 2019.



**RESOLUTION # 19-08-630**

**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 2019/2020**

WHEREAS, all necessary estimates of revenues, expenditures and reserves were reviewed and filed for ending fiscal year 2018/2019; and

THEREFORE, IT IS HEREBY RESOLVED in accordance with Code Section 29089 of the Government Code, the preliminary budget for the fiscal year 2019/2020, be and is hereby adopted in accordance with the following:

(1)	Salaries & Employee Benefits	\$ 1,938,000
(2)	Services & Supplies	527,550
(3)	Other charges	86,500
(4)	Fixed Assets:	
	(a) Land	200,000
	(b) Structures & Improvements	268,000
	(c) Equipment	0
(5)	Expenditure transfers	4,000
(6)	Contingencies	0
(7)	Provision for reserve increases	0
	<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 3,024,550</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 2019/2020 fiscal year:

ON A MOTION by Director \_\_\_\_\_, seconded by Director \_\_\_\_\_, the foregoing Resolution was passed and adopted this 15<sup>th</sup> day of August 2019 by the following vote:

- AYES:  
 NOES:  
 ABSTAIN:  
 ABSENT:

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

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

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

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



## APPROPRIATIONS LIMIT SCHEDULE

### ORANGEVALE RECREATION AND PARK DISTRICT FISCAL YEAR: 2019/2020

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

WHEREAS, Article XIII B provide that the appropriations limit for Fiscal Year 2019-20 is calculated by adjusting the base year appropriations limit of Fiscal Year 2018-19 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 XIII B 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 2019-20 shall be \$3,862,065 for the District.

Section 2. The District's proceeds from taxes are projected at \$1,423,700 which is less than the appropriations limit.

ORANGEVALE RECREATION & PARK DISTRICT

**FISCAL YEAR 2019-2020 FINAL BUDGET**

SACRAMENTO COUNTY FY 2019-2020 BUDGET INPUT DOCUMENTS

FINAL BUDGET DOCUMENTS

**FISCAL YEAR 2019-2020 FINAL BUDGET  
 ORANGEVALE RECREATION & PARK DISTRICT  
 FINANCING REQUIREMENTS SCHEDULE FOR FUND 332A**

APPROPRIATIONS BY OBJECT OF EXPENDITURE		MEANS OF FINANCING THE BUDGET REQUIREMENTS	
OBJECT 10 - SALARIES AND EMPLOYEE BENEFITS	\$ 1,938,000	ESTIMATED REVENUE	(2,380,800)
OBJECT 20 - SERVICES AND SUPPLIES	\$ 527,550	RESERVES TO BE DECREASED	
OBJECT 30 - OTHER FINANCING USES		GENERAL RESERVES DECREASE	
REPAYMENTS		ENCUMBRANCE DECREASE	
INTEREST AND ASSESSMENTS	\$ 84,000	OTHER RESERVE DECREASE	
JUDGEMENTS/IDA	2,500		
TOTAL OBJECT 30 - OTHER FINANCING USES	\$ 86,500	TOTAL RESERVES TO BE DECREASED	-
OBJECT 40 - FIXED ASSETS		FUND BALANCE AVAILABLE DECREASE	(643,750)
OBJECT 41 - LAND ACQUISITION	\$ 200,000	ESTIMATED LONG-TERM LOAN PROCEEDS	
OBJECT 42 - STRUCTURES AND IMPROVEMENTS	268,500	TOTAL AVAILABLE FINANCING	\$ (3,024,550)
OBJECT 43 - EQUIPMENT	0		
TOTAL OBJECT 40 - FIXED ASSETS	\$ 468,500		
OBJECT 50 - FUNDS TRANSFERS OUT	\$ 4,000	FUND EQUITY SCHEDULE	
OBJECT 59 - FUNDS TRANSFERS IN	-	RESERVES	
OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT	-	GENERAL	545,014
OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIES	-	ENCUMBRANCE	-
OBJECT 80 - OTHER COMMODITIES	-	OTHER	-
PROVISIONS FOR RESERVE INCREASES		FUND BALANCE AVAILABLE	\$ 1,161,075
GENERAL RESERVES		TOTALS	\$ 1,706,089
OTHER RESERVES			
TOTAL BUDGETARY REQUIREMENT	\$ 3,024,550	APPROPRIATIONS LIMIT	
TOTAL DIFFERENCE:	-	APPROPRIATIONS SUBJECT TO LIMIT	
		OVER/UNDER LIMIT	

## EXPENDITURE DETAIL SCHEDULE - FY 2019-20 FINAL BUDGET ORANGEVALE RECREATION & PARK DISTRICT

FUND 332A - GENERAL FUND

Commitment Item	Description	FY 16-17 Actuals	FY 17-18 Actuals	FY 18-19 Budget	FY 18-19 Actuals	FY 19-20 Prelim Budget	Changes	FY 19-20 Final Budget
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**332A ORANGEVALE RECREATION & PARK DISTRICT**

10111000	SALARIES & WAGES - REGULAR EMPLOYEES	601,771	612,447	835,000	696,324	855,000	11,000	866,000
10112100	SALARIES & WAGES - EXTRA HELP	324,987	237,437	390,000	291,043	410,000	20,000	430,000
10112400	BOARD MEMBERS STIPEND	6,500	6,500	12,000	7,800	12,000	0	12,000
10121000	RETIREMENT - EMPLOYER COST	149,211	142,494	210,000	182,077	220,000	10,000	230,000
10122000	OASDHI - EMPLOYER COST	69,589	63,699	90,000	74,946	90,000	10,000	100,000
10123000	GROUP INS - EMPLOYER COST	169,386	210,373	235,000	212,330	240,000	0	240,000
10124000	WORKERS COMP INS - EMPLOYER COST	48,099	56,394	35,000	23,323	35,000	0	35,000
10125000	SUI INS - EMPLOYER COST	18,042	14,411	25,000	16,462	25,000	0	25,000
10127000	DENTAL CARE - RETIREES	0	0	0	0	0	0	0
10128000	HEALTH CARE - RETIREES	0	0	0	0	0	0	0
<b>Object 10</b>		<b>1,387,584</b>	<b>1,343,754</b>	<b>1,832,000</b>	<b>1,504,306</b>	<b>1,887,000</b>	<b>51,000</b>	<b>1,938,000</b>

20200500	ADVERTISING/LEGAL NOTICES	2,100	1,161	1,500	2,355	1,500	0	1,500
20202100	BOOKS/PERIODICALS/SUBSCRIPTIONS	239	239	750	2,612	750	250	1,000
20202900	BUSINESS/CONFERENCE EXPENSE	4,200	2,601	5,000	6,673	5,000	1,000	6,000
20203500	EDUCATION & TRAINING SERVICES	3,770	1,325	3,500	4,573	3,500	3,500	7,000
20203600	EDUCATION & TRAINING SUPPLIES	0	24	1,000	0	1,000	0	1,000
20203700	TUITION REIMBURSEMENT	0	0	2,000	0	2,000	(1,000)	1,000
20203800	EMPLOYEE RECOGNITION	885	659	2,000	948	2,000	0	2,000
20203802	RECOGNITION ITEMS	0	0	500	0	500	0	500
20203803	RECOGNITION EVENTS	0	0	500	0	500	0	500

## EXPENDITURE DETAIL SCHEDULE - FY 2019-20 FINAL BUDGET ORANGEVALE RECREATION & PARK DISTRICT

FUND 332A - GENERAL FUND

Commitment Item	Description	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20	Changes	FY 19-20
		Actuals	Actuals	Budget	Actuals	Prelim Budget		Final Budget
20203900	EMPLOYEE TRANSPORTATION	1,540	2,636	3,000	2,518	3,000	0	3,000
20205100	LIABILITY INSURANCE	38,657	38,320	48,000	43,267	48,000	12,000	60,000
20205500	RENTAL INSURANCE	4,654	3,036	4,000	1,179	4,000	0	4,000
20206100	MEMBERSHIP DUES	5,888	4,975	10,000	9,509	10,000	0	10,000
20207600	OFFICE SUPPLIES	6,860	5,737	9,000	5,570	9,000	0	9,000
20207602	SIGNS	141	1,720	500	0	500	0	500
20207603	KEYS	0	0	350	0	350	0	350
20208100	POSTAL SERVICES	6,129	6,109	6,500	6,704	7,000	500	7,500
20208102	STAMPS	475	1,422	3,000	878	3,000	0	3,000
20208500	PRINTING SERVICES	17,444	17,086	28,000	15,400	28,000	0	28,000
20210300	AGRICULTURAL/HORTICULTURAL SERVICE	0	0	500	0	500	0	500
20210400	AGRICULTURAL/HORTICULTURAL SUPPLIES	0	0	1,000	0	1,000	0	1,000
20211200	BUILDING MAINTENANCE SUPPLIES	(700)	(80)	1,000	0	1,000	(500)	500
20212200	CHEMICALS	0	0	500	0	500	0	500
20213100	ELECTRICAL MAINTENANCE SERVICE	0	0	400	0	400	0	400
20213200	ELECTRICAL MAINTENANCE SUPPLIES	0	0	500	0	500	0	500
20214100	LAND IMPROVEMENT MAINTENANCE SERVICE	0	0	500	0	500	0	500
20214200	LAND IMPROVEMENT MAINTENANCE SUPPLIES	0	0	500	0	500	0	500
20215100	MECHANICAL SYSTEM MAINTENANCE SERVICE	0	678	500	0	500	0	500
20215200	MECHANICAL SYSTEM MAINTENANCE SUPPLY	0	344	500	0	500	0	500
20216100	PAINTING SERVICES	0	0	0	0	0	0	0
20216200	PAINTING SUPPLIES	0	0	500	0	500	0	500
20216700	PLUMBING MAINTENANCE SERVICE	0	0	400	0	400	0	400
20216800	PLUMBING MAINTENANCE SUPPLIES	0	0	1,000	0	1,000	(500)	500

## EXPENDITURE DETAIL SCHEDULE - FY 2019-20 FINAL BUDGET ORANGEVALE RECREATION & PARK DISTRICT

FUND 332A - GENERAL FUND

Commitment Item	Description	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20	Changes	FY 19-20 Final Budget
		Actuals	Actuals	Budget	Actuals	Prelim Budget		
20218100	CONSTRUCTION SERVICES	0	0	500	0	500	0	500
20218200	CONSTRUCTION SUPPLIES	0	0	500	16	500	0	500
20218500	PERMIT CHARGES	20	0	3,000	0	3,000	0	3,000
20219100	ELECTRICITY	0	0	500	0	500	0	500
20219200	NATURAL GAS / LPG / FUEL OIL	0	0	500	0	500	0	500
20219300	REFUSE COLLECTION/DISPOSAL SERVICE	1,587	0	500	0	500	0	500
20219500	SEWAGE DISPOSAL SERVICE	0	0	500	0	500	0	500
20219700	TELEPHONE SERVICE	8,440	8,367	15,000	8,491	15,000	0	15,000
20219800	WATER	0	0	1,000	35	1,000	0	1,000
20219900	TELEPHONE SYSTEM MAINTENANCE	0	0	500	95	500	0	500
20220500	AUTOMOTIVE MAINTENANCE SERVICE	0	0	500	0	500	0	500
20220600	AUTOMOTIVE MAINTENANCE SUPPLIES	0	0	500	0	500	0	500
20221200	CONSTRUCTION EQUIP MAINT SUPPLIES	0	0	500	0	500	0	500
20222600	EXPENDABLE TOOLS	0	0	500	0	500	0	500
20223600	FUEL & LUBRICANTS	0	0	500	0	500	0	500
20226100	OFFICE EQUIPMENT MAINTENANCE SERVICE	672	0	1,000	0	1,000	0	1,000
20226200	OFFICE EQUIPMENT MAINTENANCE SUPPLIES	2,871	1,597	5,000	1,875	5,000	0	5,000
20227500	RENTS/LEASES EQUIPMENT	0	0	500	0	500	0	500
20228100	SHOP EQUIPMENT MAINTENANCE SERVICE	0	0	500	0	500	0	500
20228200	SHOP EQUIPMENT MAINTENANCE SUPPLIES	0	0	500	0	500	0	500
20229100	OTHER EQUIPMENT MAINTENANCE SERVICE	0	0	500	0	500	0	500
20229200	OTHER EQUIPMENT MAINTENANCE SUPPLIES	0	0	500	0	500	0	500



## EXPENDITURE DETAIL SCHEDULE - FY 2019-20 FINAL BUDGET ORANGEVALE RECREATION & PARK DISTRICT

FUND 332A - GENERAL FUND

Commitment Item	Description	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20	Changes	FY 19-20
		Actuals	Actuals	Budget	Actuals	Prelim Budget		Final Budget
20231400	CLOTHING/PERSONAL SUPPLIES	4,531	86	2,000	0	2,000	0	2,000
20232100	CUSTODIAL SERVICES	0	0	1,000	0	1,000	0	1,000
20232200	CUSTODIAL SUPPLIES	387	1,417	1,000	0	1,000	0	1,000
20244300	MEDICAL SERVICE		189	200	481	200		200
20250500	ACCOUNTING SERVICES	4,725	4,725	8,000	4,725	8,000	0	8,000
20250700	ASSESSMENT/COLLECTION SERVICES	16,985	17,449	18,000	17,630	18,000	0	18,000
20251900	ARCHITECTURAL SERVICES	0	0	0	0	0	0	0
20252600	ENGINEERING SERVICES	0	0	6,000	1,935	6,000	0	6,000
20253100	LEGAL SERVICES	19,003	8,280	15,000	44,854	15,000	0	15,000
20256200	TRANSCRIBING SERVICES	916	1,169	1,000	1,321	1,000	0	1,000
20257100	SECURITY SERVICES	0	3,532	5,000	2,149	5,000	0	5,000
20259100	OTHER PROFESSIONAL SERVICES	8,157	8,501	22,000	19,739	22,000	0	22,000
20259101	COMPUTER CONSULTANTS	3,000	5,000	6,000	7,065	8,000	0	8,000
20281201	PC HARDWARE	2,610	0	10,000	6,855	10,000	0	10,000
20281202	PC SOFTWARE	839	2,768	6,000	901	6,000	0	6,000
20281203	PC SUPPLIES	318	89	1,000	292	1,000	0	1,000
20281900	REGISTRATION SERVICES (ELECTIONS)	19,537	364	0	2,008	0	0	0
20285100	RECREATIONAL SERVICES	136,743	139,408	180,000	163,332	180,000	10,000	190,000
20285200	RECREATIONAL SUPPLIES	19,093	28,798	40,000	37,861	40,000	0	40,000
20289600	OTHER OPERATING EXPENSE - SUPPLIES	213	0	2,000	(389)	2,000	0	2,000
20289900	OTHER OPERATING EXPENSE - SERVICES	573	40	2,000	383	2,000	0	2,000
20291100	SYSTEM DEVELOPMENT SERVICE	2,758	2,758	3,000	2,758	3,000	0	3,000
20296200	GS PARKING CHARGES	0	84	200	169	200	0	200

## EXPENDITURE DETAIL SCHEDULE - FY 2019-20 FINAL BUDGET ORANGEVALE RECREATION & PARK DISTRICT

FUND 332A - GENERAL FUND

Commitment Item	Description	FY 16-17		FY 17-18		FY 18-19		FY 18-19		FY 19-20		Changes	FY 19-20 Final Budget
		Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Prelim Budget				
	<b>Object 20</b>	<b>346,263</b>	<b>322,612</b>	<b>499,800</b>	<b>426,768</b>	<b>502,300</b>	<b>25,250</b>	<b>527,550</b>					
30321000	INTEREST EXPENSE	24,625	16,485	14,000	13,498	14,000	0	14,000					
30322000	BOND/LOAN REDEMPTION	56,593	65,936	70,000	68,044	70,000	0	70,000					
30345000	TAXLIC/ASSESSMENTS	100	0	2,500	310	2,500	0	2,500					
	<b>Object 30</b>	<b>81,317</b>	<b>82,421</b>	<b>86,500</b>	<b>81,853</b>	<b>86,500</b>	<b>0</b>	<b>86,500</b>					
41410100	LAND	0	0	0	0	0	200,000	200,000					
	<b>Object 41</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200,000</b>	<b>200,000</b>					
42420100	BUILDINGS	0	0	0	0	0	0	0					
42420200	STRUCTURES	505,703	201,621	270,000	104,493	110,000	158,500	268,500					
	<b>Object 42</b>	<b>505,703</b>	<b>201,621</b>	<b>270,000</b>	<b>104,493</b>	<b>110,000</b>	<b>158,500</b>	<b>268,500</b>					
43430300	VEHICLES/EQUIPMENT - OTHER	0	6,500	0	0	0	0	0					
	<b>Object 43</b>	<b>0</b>	<b>6,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>					
50557100	FINGERPRINTING SERVICE	2,070	2,260	4,000	2,182	4,000	0	4,000					
	<b>Object 59</b>	<b>2,070</b>	<b>2,260</b>	<b>4,000</b>	<b>2,182</b>	<b>4,000</b>	<b>0</b>	<b>4,000</b>					

# EXPENDITURE DETAIL SCHEDULE - FY 2019-20 FINAL BUDGET

## ORANGEVALE RECREATION & PARK DISTRICT

FUND 332A - GENERAL FUND

Commitment Item	Description	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20	Changes	FY 19-20
		Actuals	Actuals	Budget	Actuals	Prelim Budget		Final Budget
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
	<b>FUND CENTER 9339332</b>	<b>2,322,937</b>	<b>1,959,168</b>	<b>2,692,300</b>	<b>2,119,602</b>	<b>2,589,800</b>	<b>434,750</b>	<b>3,024,550</b>
	<b>FUND TOTAL 332 A</b>	<b>2,322,937</b>	<b>1,959,168</b>	<b>2,692,300</b>	<b>2,119,602</b>	<b>2,589,800</b>	<b>434,750</b>	<b>3,024,550</b>

**REVENUE DETAIL SCHEDULE - FY 2019-20 FINAL BUDGET**  
**ORANGEVALE RECREATION & PARK DISTRICT**  
**FUND 332A - GENERAL FUND**

Commitment Item	Description	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20	Changes	FY 19-20
		Actuals	Actuals	Budget	Actuals	Prelim. Budget		Final Budget
<b>332A ORANGEVALE RECREATION &amp; PARK DISTRICT</b>								
91910100	PROP TAX CUR SEC	\$ (1,165,981)	\$ (1,235,951)	(1,310,000)	(1,301,883)	(1,315,000)	(25,000)	(1,340,000)
91910200	PROP TAX CUR UNSEC	(43,637)	(43,617)	(40,000)	(47,637)	(40,000)	0	(40,000)
91910300	PROP TAX CUR SUP	(27,089)	(34,628)	(15,000)	(36,453)	(20,000)	0	(20,000)
91910400	PROPERTY TAX SECURED DELINQ.	(8,347)	(8,682)	(10,000)	(9,678)	(10,000)	0	(10,000)
91910500	PROPERTY TAX SUPPLE DELINQ.	(1,332)	(1,554)	(500)	(1,908)	(500)	0	(500)
91910600	PROPERTY TAX UNITARY	(13,781)	(14,179)	(12,000)	(13,390)	(12,000)	0	(12,000)
91912000	PROP TAX REDEMPT	(72)	(66)	0	(54)	0	0	0
91913000	PROP TAX PR UNSEC	(630)	(1,300)	(1,000)	(527)	(1,000)	0	(1,000)
91914000	PROP TAX PENALTIES	(206)	(248)	(200)	(249)	(200)	0	(200)
91919900	TAXES - OTHER	0	0	0	0	0	0	0
	<b>Object 91</b>	<b>\$ (1,260,975)</b>	<b>\$ (1,340,225)</b>	<b>\$ (1,388,700)</b>	<b>\$ (1,411,778)</b>	<b>\$ (1,398,700)</b>	<b>\$ (25,000)</b>	<b>\$ (1,423,700)</b>
94941000	INTEREST INCOME	(13,430)	(14,962)	(4,000)	(31,677)	(4,000)	(10,000)	(14,000)
94942900	BUILDING RENTAL OTHER	(84,463)	(106,104)	(100,000)	(116,157)	(110,000)	0	(110,000)

**REVENUE DETAIL SCHEDULE - FY 2019-20 FINAL BUDGET**  
**ORANGEVALE RECREATION & PARK DISTRICT**  
**FUND 332A - GENERAL FUND**

Commitment Item	Description	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20	Changes	FY 19-20 Final Budget
		Actuals	Actuals	Budget	Actuals	Prelim. Budget		
94943900	GROUND LEASES (CELL TOWERS)	(32,825)	(31,476)	(19,600)	(31,341)	(19,600)	(10,000)	(29,600)
94944800	REC. CONCESSION (FINAL 9)	(15,786)	(17,659)	(17,000)	(15,845)	(17,000)	0	(17,000)
94945900	VENDING MACHINES	0	(1)	(2,000)	0	(2,000)	2,000	0
94949000	CONCESSIONS OTHER	0	0	0	0	0	0	0
	<b>Object 94</b>	<b>(146,504)</b>	<b>(170,202)</b>	<b>(142,600)</b>	<b>(195,021)</b>	<b>(152,600)</b>	<b>(18,000)</b>	<b>(170,600)</b>
95952200	HOMEOWNER PROP TAX RELIEF	(13,794)	(13,687)	(15,000)	(13,314)	(15,000)	0	(15,000)
95952900	IN LIEU TRANSFER	(335,000)	(371,893)	(270,000)	(103,574)	(110,000)	(150,000)	(260,000)
95956900	STATE AID	0	0	0	0	0	0	0
	<b>Object 95</b>	<b>(348,794)</b>	<b>(385,580)</b>	<b>(285,000)</b>	<b>(116,888)</b>	<b>(125,000)</b>	<b>(150,000)</b>	<b>(275,000)</b>
96963313	MISCELLANEOUS OTHER FEES	(1,154)	(5,556)	(1,000)	(4,201)	(1,000)	0	(1,000)
96964600	RECREATION SERVICE CHGS	(457,827)	(442,409)	(470,000)	(504,893)	(490,000)	(15,000)	(505,000)
96969700	SECURITY SERVICES	(3,657)	(4,570)	(2,500)	(4,628)	(2,500)	0	(2,500)
	<b>Object 96</b>	<b>(462,638)</b>	<b>(452,534)</b>	<b>(473,500)</b>	<b>(513,721)</b>	<b>(493,500)</b>	<b>(15,000)</b>	<b>(508,500)</b>
97973000	DONATIONS/CONTRIBUTIONS	(854)	1,945	0	(2,120)	0	0	0

**REVENUE DETAIL SCHEDULE - FY 2019-20 FINAL BUDGET**  
**ORANGEVALE RECREATION & PARK DISTRICT**  
**FUND 332A - GENERAL FUND**

Commitment Item	Description	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20	Changes	FY 19-20
		Actuals	Actuals	Budget	Actuals	Prelim. Budget		Final Budget
97974000	INSURANCE PROCEEDS	(8,286)	(3,364)	(2,500)	(1,573)	(2,500)	0	(2,500)
97979000	MISCELLANEOUS OTHER REVENUES	(1,577)	(2,114)	(500)	(714)	(500)	0	(500)
97979900	PRIOR YEAR	0	0	0	0	0	0	0
	Object 97	(10,717)	(3,533)	(3,000)	(4,407)	(3,000)	0	(3,000)
98986200	ASSET SALE PROCEEDS - SP DIST	0	0	0	0	0	0	0
	Object 98	0	0	0	0	0	0	0
	FUND CENTER 9339332	(2,229,627)	(2,352,074)	(2,292,800)	(2,241,815)	(2,172,800)	(208,000)	(2,380,800)
	FUND TOTAL 332A	(2,229,627)	(2,352,074)	(2,292,800)	(2,241,815)	(2,172,800)	(208,000)	(2,380,800)

# LONG-TERM LOAN SCHEDULE

**FISCAL YEAR 2019-2020**

**ORANGEVALE RECREATION & PARK DISTRICT**

<u>DESCRIPTION</u>	<u>FUND</u>	<u>PAYMENTS</u>	<u>BALANCE DUE</u>
Pecan Ave. Property Purchase (INTEREST)	332A	10,364.23	21,062.28
Pecan Ave. Property Purchase (PRINCIPLE)	332A	66,449.34	209,378.43
Pecan Avenue Property	332A	76,813.57	230,440.71
<b>TOTAL of LONG TERM DEBT:</b>		<b>76,813.57</b>	<b>230,440.71</b>

**ORANGEVALE RECREATION AND PARK DISTRICT  
FIXED ASSETS TO BE ACQUIRED  
FISCAL YEAR 2019/20**

8/7/2019

DESCRIPTION	Capital Improvement			
	Land	Building	Structures & Improve.	Equipment
<b>COMMITMENT</b>	<b>41410100</b>	<b>42420100</b>	<b>42420200</b>	<b>43430300</b>
<b>Fund 332A (General)</b>				
Land Acquisition	200,000		150,000	
OCP Exercise Equipment			50,000	
Youth Center Basketball Court			5,000	
Pecan - ADA Bridge & Trail			30,000	
Youth Center Irrigation			8,500	
OCP - ADA Path to Game Areas			25,000	
<b>Total (332A) 2019/20</b>	<b>200,000</b>	<b>-</b>	<b>268,500</b>	<b>-</b>
<b>Fund 374A (OLLAD)</b>				
Community Ctr. - Mech. Heating/AC			15,000	
Community Ctr. - Painting			40,000	
Community Ctr. - Roofing			55,000	
Facility Lighting - LED Conversion			50,000	
Asphalt Resurfacing (2018/19 Proj.)			12,000	
Drinking Fountains				5,000
Trucks w/ Utility Bed				30,000
Tractor				55,000
Swimming Pool Covers				10,000
Sprayer w/ Boom (100 gal)				5,000
Paint Sprayer - Parking Lot & Fields				5,000
<b>Total (OLLAD) 2019/20</b>	<b>-</b>	<b>-</b>	<b>172,000</b>	<b>110,000</b>
<b>Fund 374B (Kenneth Grove)</b>				
<b>Total (KG)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



Orangevale Recreation and Park District  
Budget vs Actual Carryover - FY 17/18 to FY 19/20

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

	Budget 17/18	Actual 17/18	17/18 Carryover	Budget 18/19	Actual 18/19	18/19 Carryover	Budget 19/20	Est. Act 19/20	19/20 Carryover
<b>332A - GENERAL FUND</b>									
<b>Beginning Year Fund Balance</b>	<b>645,957</b>	<b>645,957</b>		<b>1,038,862</b>	<b>1,038,862</b>		<b>1,161,075</b>	<b>1,161,075</b>	
Taxation	1,263,700	1,340,225	76,525	1,388,700	1,411,778	23,078	1,423,700	1,423,700	-
Rentals/Interest/Other	132,600	170,202	37,602	142,600	195,021	52,421	170,600	170,600	-
In Lieu/Grants/HOPTERS	315,000	385,580	70,580	285,000	116,888	(168,112)	275,000	275,000	-
Charges for Service/Rec. Fees/Misc	476,500	456,067	(20,433)	476,500	518,128	41,628	511,500	511,500	-
<b>Total Revenue</b>	<b>2,187,800</b>	<b>2,352,074</b>	<b>164,274</b>	<b>2,292,800</b>	<b>2,241,815</b>	<b>(50,985)</b>	<b>2,380,800</b>	<b>2,380,800</b>	-
Salaries & Benefits	1,721,000	1,343,754	377,246	1,832,000	1,504,306	327,694	1,938,000	1,938,000	-
Services & Supplies	479,100	322,612	156,488	499,800	426,768	73,032	527,550	527,550	-
Capital Improvement	332,000	292,802	39,198	360,500	188,529	171,971	559,000	559,000	-
Prior Year Adjustment									
<b>Total Expenses</b>	<b>2,532,100</b>	<b>1,959,168</b>	<b>572,932</b>	<b>2,692,300</b>	<b>2,119,602</b>	<b>572,698</b>	<b>3,024,550</b>	<b>3,024,550</b>	-
<b>Year End Fund Balance</b>	<b>301,657</b>	<b>1,038,862.16</b>	<b>737,205</b>	<b>639,362</b>	<b>1,161,074.82</b>	<b>521,713</b>	<b>517,325</b>	<b>517,325</b>	-
<b>Year End Fund Balance &gt; or &lt; Previous Yr</b>		<b>392,905</b>			<b>122,213</b>			<b>(643,750)</b>	
<b>Total Less FB, In Lieu/Grants &amp; Capital Imp</b>	<b>(327,300)</b>	<b>300,127</b>	<b>627,427</b>	<b>(324,000)</b>	<b>193,853</b>	<b>517,853</b>	<b>(359,750)</b>	<b>(359,750)</b>	-
<b>332A - General Reserve</b>	<b>545,014</b>	<b>545,014</b>	<b>(0)</b>	<b>545,014</b>	<b>545,014</b>	<b>(0)</b>	<b>545,014</b>	<b>545,014</b>	-
<b>374A - OLLAD - GENERAL FUND</b>									
<b>Beginning Year Fund Balance</b>	<b>366,775</b>	<b>366,775</b>		<b>429,183</b>	<b>429,183</b>		<b>514,282</b>	<b>514,282</b>	
<b>Revenues</b>	<b>557,000</b>	<b>576,318</b>		<b>557,000</b>	<b>583,228</b>		<b>557,000</b>	<b>557,000</b>	
Expenses - Services & Supplies	543,000	439,729	(103,271)	567,000	449,460	(117,540)	614,000	614,000	-
Other Charges - Bond Redemption/Interest	1,200	1,109	(91)	1,200	1,199	(1)	1,300	1,300	-
Capital Improvement	185,000	73,071	(111,929)	180,000	47,470	(132,530)	282,000	282,000	-
<b>Total Expenses</b>	<b>729,200</b>	<b>513,909</b>	<b>215,291</b>	<b>748,200</b>	<b>498,129</b>	<b>250,071</b>	<b>897,300</b>	<b>897,300</b>	
<b>Year End Fund Balance</b>	<b>194,575</b>	<b>429,183.29</b>	<b>234,608</b>	<b>237,983</b>	<b>514,282.14</b>	<b>277,112</b>	<b>173,982</b>	<b>173,982</b>	
09/10 FB includes \$40K loan from 332A; Paid back to 332A on 2/10/2011, 10/11 FB Reduced by 40K									
<b>374A - OLLAD - General Reserve</b>		<b>311,713</b>			<b>311,713</b>			<b>311,713</b>	
<b>374B - Kenneth Grove - GENERAL FUND</b>									
<b>Beginning Year Fund Balance</b>	<b>6,162</b>	<b>6,162</b>		<b>10,272</b>	<b>10,272</b>		<b>13,589</b>	<b>13,589</b>	
<b>Revenues</b>	<b>5,430</b>	<b>5,573</b>		<b>5,430</b>	<b>5,775</b>		<b>5,428</b>	<b>5,428</b>	
<b>Expenses - Services &amp; Supplies &amp; Capital Imp.</b>	<b>5,430</b>	<b>1,462</b>		<b>5,430</b>	<b>2,458</b>		<b>5,428</b>	<b>5,428</b>	
<b>Year End Fund Balance</b>	<b>6,162</b>	<b>10,272.05</b>		<b>10,272</b>	<b>13,588.99</b>		<b>13,589</b>	<b>13,589</b>	
<b>374B - Kenneth Grove - General Reserve</b>		<b>5,932</b>			<b>5,932</b>			<b>5,932</b>	
<b>88C - In Lieu Park Dedication Fund</b>	<b>1,509</b>	<b>99,443.29</b>		<b>28,657</b>	<b>128,100</b>		<b>-</b>	<b>128,100</b>	
<b>3321 - Park Development Fee Fund</b>	<b>(271,998)</b>	<b>481,329.97</b>		<b>(36,660)</b>	<b>444,670</b>		<b>(110,000)</b>	<b>334,670</b>	

**RESOLUTION # 19-08-631**



**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 2019/2020**

WHEREAS, all necessary estimates of revenues, expenditures and reserves were reviewed and filed for ending fiscal year 2018/2019; and

THEREFORE, IT IS HEREBY RESOLVED in accordance with Code Section 29089 of the Government Code, the preliminary budget for the fiscal year 2019/2020, be and is hereby adopted in accordance with the following:

(1)	Salaries & Employee Benefits	\$ 0
(2)	Services & Supplies	614,000
(3)	Other Charges	1,300
(4)	Fixed Assets:	
	(a) Land	0
	(b) Structures & Improvements	172,000
	(c) Equipment	110,000
(5)	Expenditure transfers	0
(6)	Contingencies	0
(7)	Provision for reserve increases	0
	<b>TOTAL BUDGET REQUIREMENTS</b>	<b>\$ 897,300</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 2019/2020 fiscal year:

ON A MOTION, by Director \_\_\_\_\_, seconded by Director \_\_\_\_\_, the foregoing Resolution was passed and adopted this 15<sup>th</sup> day of August 2019 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  
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**FISCAL YEAR 2019-2020 FINAL BUDGET**  
**Orangevale Recreation & Park District**  
**FINANCING REQUIREMENTS SCHEDULE FOR FUND 374A (OLLAD)**

APPROPRIATIONS BY OBJECT OF EXPENDITURE	MEANS OF FINANCING THE BUDGET REQUIREMENTS				
OBJECT 10 - SALARIES AND EMPLOYEE BENEFITS	\$ -	ESTIMATED REVENUE		\$ (557,000)	
OBJECT 20 - SERVICES AND SUPPLIES	\$ 614,000	RESERVES TO BE DECREASED			
OBJECT 30 - OTHER FINANCING USES		GENERAL RESERVES DECREASE			
LOAN AND LEASE REPAYMENTS		ENCUMBRANCE DECREASE			
INTEREST AND PRINCIPAL	0	OTHER RESERVES DECREASE			
TAXES/LICENSES/ASSESSMENTS	1,300	TOTAL RESERVES TO BE DECREASED			
JUDGEMENTS/DAMAGES		FUND BALANCE AVAILABLE DECREASE		(340,300)	
TOTAL OBJECT 30 - OTHER FINANCING USES	\$ 1,300	ESTIMATED LONG-TERM LOAN PROCEEDS			
OBJECT 40 - FIXED ASSETS		TOTAL AVAILABLE FINANCING		\$ (897,300)	
OBJECT 41 - LAND ACQUISITION					
OBJECT 42 - STRUCTURES AND IMPROVEMENTS	172,000				
OBJECT 43 - EQUIPMENT	110,000				
TOTAL OBJECT 40 - FIXED ASSETS	\$ 282,000				
OBJECT 50 - FUNDS TRANSFERS OUT		FUND EQUITY SCHEDULE	BALANCE		ADJUSTED FUND
OBJECT 59 - FUNDS TRANSFERS IN		RESERVES	AS OF 7/01/19	INCREASES	BALANCE
OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT		GENERAL	311,713	-	311,713
OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIES		ENCUMBRANCE	-	-	-
OBJECT 80 - OTHER COMMODITIES		OTHER	-	-	-
PROVISIONS FOR RESERVE INCREASES		FUND BALANCE	\$ 514,282	\$ 340,300	\$ 173,982
GENERAL RESERVES		AVAILABLE	-	-	-
OTHER RESERVES		TOTALS	\$ 825,995	\$ 340,300	\$ 485,695
TOTAL BUDGETARY REQUIREMENT	\$ 897,300	APPROPRIATIONS LIMIT			
TOTAL DIFFERENCE:	-	APPROPRIATIONS SUBJECT TO LIMIT			
		OVER/UNDER LIMIT			

# EXPENDITURE DETAIL SCH. - FY 2019-20 FINAL BUDGET

## ORANGEVALE RECREATION & PARK DISTRICT

FUND 374A - ORANGEVALE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT

Commitment Item	Description	FY 16-17 Actuals	FY 17-18 Actuals	FY 18-19 Budget	FY 18-19 Actuals	FY 19-20 Prelim Budget	Changes	FY 19-20 Final Budget
<b>374A OLLAD</b>								
20203500	EDUCATION/TRAINING SERVICE	0	0	3,000	2,138	3,000	0	3,000
20206100	MEMBERSHIP DUES	0	0	1,000	295	1,000	0	1,000
20207600	OFFICE SUPPLIES	0	372	500	140	500	0	500
20207602	SIGNS	0	0	500	28	500	500	1,000
20207603	KEYS	14	133	2,000	3	2,000	(500)	1,500
20210300	AGRICULTURAL/HORTICULTURAL SERVICE	8,500	4,913	12,000	5,475	12,000	0	12,000
20210400	AGRICULTURAL/HORTICULTURAL SUPPLIES	8,904	7,931	15,000	1,643	15,000	0	15,000
20211200	BUILDING MAINTENANCE SUPPLIES	9,658	11,119	10,000	5,875	10,000	0	10,000
20212200	CHEMICALS	25,287	29,669	30,000	36,894	30,000	5,000	35,000
20213100	ELECTRICAL MAINTENANCE SERVICE	0	1,578	6,000	9,464	6,000	0	6,000
20213200	ELECTRICAL MAINTENANCE SUPPLIES	1,125	1,410	2,000	520	2,000	0	2,000
20214100	LAND IMPROVEMENT MAINTENANCE SERVICE	20,850	4,290	20,000	2,135	20,000	28,000	48,000
20214200	LAND IMPROVEMENT MAINTENANCE SUPPLIES	9,031	36,590	46,000	23,210	46,000	0	46,000
20215100	MECHANICAL SYSTEM MAINTENANCE SERVICE	5,380	1,897	10,000	6,646	10,000	0	10,000
20215200	MECHANICAL SYSTEM MAINTENANCE SUPPLY	4,012	4,193	3,000	2,790	3,000	0	3,000
20216200	PAINTING SUPPLIES	1,082	1,200	1,500	182	1,500	0	1,500
20216700	PLUMBING MAINTENANCE SERVICE	378	0	1,000	2,333	1,000	0	1,000
20216800	PLUMBING MAINTENANCE SUPPLIES	1,091	5,183	4,000	2,636	4,000	0	4,000
20218100	IRRIGATION SERVICES	758	0	2,000	0	2,000	0	2,000
20218200	IRRIGATION SUPPLIES	21,166	16,678	18,000	11,012	18,000	0	18,000
20218500	PERMIT CHARGES	2,573	3,803	2,000	3,384	2,000	0	2,000
20219100	ELECTRICITY	77,108	72,079	83,000	81,854	83,000	5,000	88,000

# EXPENDITURE DETAIL SCH. - FY 2019-20 FINAL BUDGET

## ORANGEVALE RECREATION & PARK DISTRICT

FUND 374A - ORANGEVALE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT

Commitment Item	Description	FY 16-17 Actuals	FY 17-18 Actuals	FY 18-19 Budget	FY 18-19 Actuals	FY 19-20 Prelim Budget	Changes	FY 19-20 Final Budget
374A OLLAD								
20219200	NATURAL GAS / LPG / FUEL OIL	27,354	17,053	30,000	26,413	30,000	0	30,000
20219300	REFUSE COLLECTION/DISPOSAL SERVICE	17,829	18,111	24,000	20,825	24,000	0	24,000
20219500	SEWAGE DISPOSAL SERVICE	12,708	12,032	14,000	11,754	14,000	0	14,000
20219700	TELEPHONE SERVICE	48	0	0	0	0	3,000	3,000
20219800	WATER	41,905	48,367	51,000	50,500	51,000	2,000	53,000
20219900	TELEPHONE SYSTEM MAINTENANCE	3,147	1,332	3,000	1,332	3,000	0	3,000
20220500	AUTOMOTIVE MAINTENANCE SERVICE	5,056	4,377	6,000	994	6,000	0	6,000
20220600	AUTOMOTIVE MAINTENANCE SUPPLIES	6,310	8,792	6,000	2,080	6,000	0	6,000
20221200	CONSTRUCTION EQUIP MAINT SUPPLIES	80	609	500	41	500	0	500
20222600	EXPENDABLE TOOLS	2,262	2,954	4,000	4,275	4,000	0	4,000
20223600	FUEL & LUBRICANTS	10,763	11,926	18,000	13,987	18,000	0	18,000
20227500	RENTS/LEASES EQUIPMENT	627	7,539	5,000	3,777	5,000	0	5,000
20228100	SHOP EQUIPMENT MAINTENANCE SERVICES	428	41	2,000	79	2,000	0	2,000
20228200	SHOP EQUIPMENT MAINTENANCE SUPPLIES	7,584	9,346	7,000	7,703	7,000	0	7,000
20229100	OTHER EQUIPMENT MAINTENANCE SERVICE	472	51	2,500	222	2,500	0	2,500
20229200	OTHER EQUIPMENT MAINTENANCE SUPPLIES	1,911	4,007	4,000	1,555	4,000	0	4,000
20231400	CLOTHING/PERSONAL SUPPLIES	0	0	4,000	1,793	4,000	0	4,000
20232100	CUSTODIAL SERVICES	0	0	0	676	0	0	0
20232200	CUSTODIAL SUPPLIES	18,417	17,539	20,000	14,933	20,000	0	20,000
20250500	ACCOUNTING SERVICES	2,600	2,600	3,000	2,600	3,000	0	3,000
20252500	ENGINEERING SERVICES	11,878	10,969	15,000	18,407	15,000	0	15,000
20253100	LEGAL SERVICES	17,122	7,165	18,000	14,162	18,000	0	18,000

# EXPENDITURE DETAIL SCH. - FY 2019-20 FINAL BUDGET

## ORANGEVALE RECREATION & PARK DISTRICT

FUND 374A - ORANGEVALE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT

Commitment Item	Description	FY 16-17 Actuals	FY 17-18 Actuals	FY 18-19 Budget	FY 18-19 Actuals	FY 19-20 Prelim Budget	Changes	FY 19-20 Final Budget
<b>374A OLLAD</b>								
20256200	TRANSCRIBING SERVICES	0	0	0	0	0	0	0
20257100	SECURITY SERVICES	9,856	13,513	16,000	18,672	16,000	4,000	20,000
20259100	OTHER PROFESSIONAL SERVICES	10,028	33,285	38,000	31,899	38,000	0	38,000
20259101	OTHER PROFESSIONAL SERVICES - COMPUTER	8	196	0	0	0	0	0
20289800	OTHER OPERATING EXPENSE - SUPPLIES	1,537	4,889	3,500	2,119	3,500	0	3,500
20296200	GS PARKING CHARGES	0	0	0	0	0	0	0
<b>Object 20</b>		<b>406,848</b>	<b>439,729</b>	<b>567,000</b>	<b>449,460</b>	<b>567,000</b>	<b>47,000</b>	<b>614,000</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	1,042	1,109	1,200	1,199	1,200	100	1,300
<b>Object 30</b>		<b>1,042</b>	<b>1,109</b>	<b>1,200</b>	<b>1,199</b>	<b>1,200</b>	<b>100</b>	<b>1,300</b>
42420100	BUILDINGS	0	0	0	0	0	0	0
42420200	STRUCTURES	1,125	19,030	110,000	47,470	172,000	0	172,000
<b>Object 42</b>		<b>1,125</b>	<b>19,030</b>	<b>110,000</b>	<b>47,470</b>	<b>172,000</b>	<b>0</b>	<b>172,000</b>
43430300	EQUIPMENT	25,574	54,041	70,000	0	110,000	0	110,000

**EXPENDITURE DETAIL SCH. - FY 2019-20 FINAL BUDGET**

**ORANGEVALE RECREATION & PARK DISTRICT**

FUND 374A - ORANGEVALE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT

Commitment Item	Description	FY 16-17 Actuals	FY 17-18 Actuals	FY 18-19 Budget	FY 18-19 Actuals	FY 19-20 Prelim Budget	Changes	FY 19-20 Final Budget
<b>374A OLLAD</b>								
	<b>Object 43</b>							
		25,574	54,041	70,000	0	110,000	0	110,000
79790100	CONTINGENCY APPROPRIATIONS	0	0	0	0	0	0	0
	GENERAL RESERVES	0	0	0	0	0	0	0
	<b>Object 79</b>							
		0	0	0	0	0	0	0
	<b>FUND CENTER 9379374</b>	434,589	513,909	748,200	498,129	850,200	47,100	897,300
	<b>FUND TOTAL 374 A</b>	434,589	513,909	748,200	498,129	850,200	47,100	897,300

**REVENUE DETAIL SCHEDULE - FY 2019-20 FINAL BUDGET**  
**ORANGEVALE RECREATION & PARK DISTRICT**

FUND 374A - ORANGEVALE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT

Commitment Item	Description	FY 16-17 Actuals	FY 17-18 Actuals	FY 18-19 Budget	FY 18-19 Actuals	FY 19-20 Prelim. Budget	Changes	FY 19-20 Final Budget
<b>374A</b>	<b>OLLAD</b>							
94941000	INTEREST INCOME	(4,988)	(8,996)	(2,000)	(15,676)	(2,000)	0	(2,000)
94942900	BUILDING RENTAL OTHER	0	0	0	0	0	0	0
	<b>Object 94</b>	<b>(4,988)</b>	<b>(8,996)</b>	<b>(2,000)</b>	<b>(15,676)</b>	<b>(2,000)</b>	<b>0</b>	<b>(2,000)</b>
96960300	SPECIAL ASSESSMENT	(567,788)	(567,734)	(555,000)	(567,552)	(555,000)	0	(555,000)
96964600	RECREATION SVC C	0	0	0	0	0	0	0
	<b>Object 96</b>	<b>(567,788)</b>	<b>(567,734)</b>	<b>(555,000)</b>	<b>(567,552)</b>	<b>(555,000)</b>	<b>0</b>	<b>(555,000)</b>
	<b>FUND CENTER 9379374</b>	<b>(572,776)</b>	<b>(576,730)</b>	<b>(557,000)</b>	<b>(583,228)</b>	<b>(557,000)</b>	<b>0</b>	<b>(557,000)</b>
	<b>FUND TOTAL 374 A</b>	<b>(572,776)</b>	<b>(576,730)</b>	<b>(557,000)</b>	<b>(583,228)</b>	<b>(557,000)</b>	<b>0</b>	<b>(557,000)</b>





**RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE ORANGEVALE RECREATION & PARK DISTRICT  
ADOPTING THE KENNETH GROVE LANDSCAPING AND  
LIGHTING ASSESSMENT DISTRICT  
PRELIMINARY BUDGET FOR FISCAL YEAR 2019/2020**

WHEREAS, all necessary estimates of revenues, expenditures and reserves were reviewed and filed for ending fiscal year 2018/2019; and

THEREFORE, IT IS HEREBY RESOLVED in accordance with Code Section 29089 of the Government Code, the preliminary budget for the fiscal year 2019/2020, be and is hereby adopted in accordance with the following:

(1)	Salaries & Employee Benefits	\$	0
(2)	Services & Supplies		5,428
(3)	Other Charges		0
(4)	Fixed Assets:		
	(a) Land		0
	(b) Structures & Improvements		0
	(c) Equipment		0
(5)	Expenditure transfers		0
(6)	Contingencies		0
(7)	Provision for reserve increases		0
	<b>TOTAL BUDGET REQUIREMENTS</b>	\$	<u>5,428</u>

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

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 2019/2020 fiscal year:

ON A MOTION, by Director \_\_\_\_\_, seconded by Director \_\_\_\_\_, the foregoing Resolution was passed and adopted this 15<sup>th</sup> day of August 2019 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  
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**FISCAL YEAR 2019-2020 FINAL BUDGET**  
**Orangevale Recreation & Park District**  
**FINANCING REQUIREMENTS SCHEDULE FOR FUND 374B**  
KENNETH GROVE ASSESSMENT DISTRICT

APPROPRIATIONS BY OBJECT OF EXPENDITURE	MEANS OF FINANCING THE BUDGET REQUIREMENTS				
OBJECT 10 - SALARIES AND EMPLOYEE BENEFITS	\$ -	ESTIMATED REVENUE	\$ (5,428)		
OBJECT 20 - SERVICES AND SUPPLIES	\$ 5,428.00	RESERVES TO BE DECREASED			
OBJECT 30 - OTHER FINANCING USES		GENERAL RESERVES DECREASE			
LOAN AND LEASE REPAYMENTS		ENCUMBRANCE DECREASE			
INTEREST AND PRINCIPAL	\$ -	OTHER RESERVES DECREASE			
TAXES/LICENSES/ASSESSMENTS					
JUDGMENTS/DAMAGES	-				
TOTAL OBJECT 30 - OTHER FINANCING USES	\$ -	TOTAL RESERVES TO BE DECREASED	-		
OBJECT 40 - FIXED ASSETS		FUND BALANCE AVAILABLE DECREASE	\$ -		
OBJECT 41 - LAND ACQUISITION		ESTIMATED LONG-TERM LOAN PROCEEDS	-		
OBJECT 42 - STRUCTURES AND IMPROVEMENTS		TOTAL AVAILABLE FINANCING	\$ (5,428)		
OBJECT 43 - EQUIPMENT					
TOTAL OBJECT 40 - FIXED ASSETS	\$ -				
OBJECT 50 - FUNDS TRANSFERS OUT		FUND EQUITY SCHEDULE			
OBJECT 59 - FUNDS TRANSFERS IN		RESERVES			
OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT		GENERAL	BALANCE	INCREASES	DECREASES
OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIES		ENCUMBRANCE	AS OF 7/01/19		
OBJECT 80 - OTHER COMMODITIES		OTHER	5,932		
PROVISIONS FOR RESERVE INCREASES		FUND BALANCE	-		
GENERAL RESERVES		AVAILABLE	-		
OTHER RESERVES		TOTALS	\$ 13,589	\$ 5,428	\$ 5,428
TOTAL BUDGETARY REQUIREMENT	\$ 5,428	APPROPRIATIONS LIMIT	\$ 19,521		\$ 13,589
TOTAL DIFFERENCE:	-	APPROPRIATIONS SUBJECT TO LIMIT			\$ 19,521
		OVER/UNDER LIMIT			
					ADJUSTED FUND BALANCE 5,932

**EXPENDITURE DETAIL SCHEDULE - FY 2019-20 FINAL BUDGET**  
**ORANGEVALE RECREATION & PARK DISTRICT**  
**FUND 374B - KENNETH GROVE ASSESSMENT**

Commitment Item	Description	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20	Changes	FY 19-20
		Actuals	Actuals	Budget	Actuals	Prelim Budget		Final Budget
20200500	ADVERTISING/LEGAL NOTICES	0	0	500	0	500	0	500
20207600	OFFICE SUPPLIES	0	0	100	0	100	0	100
20207602	SIGNS	0	0	50	0	48	0	48
20210300	AGRICULTURAL/HORTICULTURAL SERVICE	0	0	500	0	500	0	500
20210400	AGRICULTURAL/HORTICULTURAL SUPPLIES	0	0	0	0	0	0	0
20216200	PAINTING SUPPLIES	0	0	0	0	0	0	0
20219800	WATER	380	470	800	431	800	0	800
20220500	AUTO MAINTENANCE SERVICES	0	0	0	0	0	0	0
20223600	FUEL & LUBRICANTS	401	487	600	527	600	0	600
20228200	SHOP EQ MAINT SUPP	0	0	0	0	0	0	0
20250500	ACCOUNTING SERVICES	500	500	500	500	500	0	500
20250700	ASSESSMENT/COLLECTION SERVICES	0	0	0	0	0	0	0
20252500	ENGINEERING SERVICES	0	0	1000	1000	1000	0	1000
20253100	LEGAL SERVICES	0	0	100	0	100	0	100
20256200	TRANSCRIBING SERVICES	0	0	150	0	150	0	150
20259100	OTHER PROFESSIONAL SERVICES	0	0	500	0	500	0	500
20289900	OTHER OPERATING EXPENSE - SERVICES	0	0	300	0	300	0	300
20291500	COMPASS COSTS	0	5	300	0	300	0	300
20296200	GS PARKING CHARGES	0	0	30	0	30	0	30
<b>Object 20</b>		<b>1,281</b>	<b>1,462</b>	<b>5,430</b>	<b>2,458</b>	<b>5,428</b>	<b>0</b>	<b>5,428</b>
42420200	STRUCTURES	27,176	0	0	0	0	0	0
<b>Object 42</b>		<b>27,176</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**EXPENDITURE DETAIL SCHEDULE - FY 2019-20 FINAL BUDGET**  
**ORANGEVALE RECREATION & PARK DISTRICT**  
 FUND 374B - KENNETH GROVE ASSESSMENT

Commitment Item	Description	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20	Changes	FY 19-20
		Actuals	Actuals	Budget	Actuals	Prelim Budget		Final Budget
79790100	CONTINGENCY APPROPRIATIONS	0	0	0	0	0	0	0
	Object 79	0	0	0	0	0	0	0
	<b>FUND CENTER 9379375</b>	<b>28,457</b>	<b>1,462</b>	<b>5,430</b>	<b>2,458</b>	<b>5,428</b>	<b>0</b>	<b>5,428</b>
	<b>FUND TOTAL 374 B</b>	<b>28,457</b>	<b>1,462</b>	<b>5,430</b>	<b>2,458</b>	<b>5,428</b>	<b>0</b>	<b>5,428</b>

# REVENUE DETAIL SCHEDULE - FY 2019-20 FINAL BUDGET

## ORANGEVALE RECREATION & PARK DISTRICT

FUND 374B - KENNETH GROVE ASSESSMENT

Commitment Item	FY 16-17 Actuals	FY 17-18 Actuals	FY 18-19 Budget	FY 18-19 Actuals	FY 19-20 Prelim Budget	Changes	FY 19-20 Final Budget
<b>FUND KENNETH GROVE</b>							
94941000 INTEREST INCOME	(89)	(198)	(30)	(383)	(28)	0	(28)
Object 94	(89)	(198)	(30)	(383)	(28)	0	(28)
96960300 SPECIAL ASSESSMENT	(5,397)	(5,375)	(5,400)	(5,392)	(5,400)	0	(5,400)
Object 96	(5,397)	(5,375)	(5,400)	(5,392)	(5,400)	0	(5,400)
FUND CENTER 9379375	(5,486)	(5,573)	(5,430)	(5,775)	(5,428)	0	(5,428)
FUND TOTAL 374 B	(5,486)	(5,573)	(5,430)	(5,775)	(5,428)	0	(5,428)



**RESOLUTION NO. 19-08-633**

**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 by a .8 percent cost of living adjustment effective September 1, 2019. The salary schedule and compensation plan attached hereto as Exhibit A is hereby adopted and replaces the Exhibit A currently attached to the Salary Resolution.

**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 August 2019, on motion by Director  
, seconded by Director and by the following vote:

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

**ORANGEVALE RECREATION & PARK DISTRICT**

By \_\_\_\_\_  
Chair, Board of Directors

ATTEST:

\_\_\_\_\_  
Secretary, Board of Directors

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

**EXHIBIT A**

**ORANGEVALE RECREATION AND PARK DISTRICT  
SALARY RANGE FULL TIME EMPLOYEES  
2019/2020 Salary Range**

**JOB TITLE**

*July 2019 + .08% cola*

CAT	POSITION	1	2	3	4	5	6	7	8	9	LONGEVITY			
											10 Yrs 5%	15 Yrs 5%	20 Yrs 5%	
1	District Administrator	6,986	7,335	7,702	8,087	8,491	8,916	9,362	9,830	10,321				
		83,829	88,020	92,421	97,042	101,895	106,989	112,339	117,956	123,854				
2	Park Supt., Rec Supt., Finance Supt.	5,374	5,642	5,924	6,221	6,532	6,858	7,201	7,561	7,939				
		64,484	67,708	71,093	74,648	78,380	82,299	86,414	90,735	95,272				
3	Finance/Personnel Mgr, Rec Manager	4,673	4,906	5,152	5,409	5,680	5,964	6,262	6,575	6,904				
		56,073	58,877	61,820	64,911	68,157	71,565	75,143	78,900	82,845				
4	Recreation Supervisor II	4,367	4,585	4,815	5,055	5,308	5,574	5,852	6,145	6,452				
		52,405	55,025	57,776	60,665	63,698	66,883	70,227	73,738	77,425				
5	Maint Wkr Foreman, Rec Supervisor I, Admin Services Super	4,159	4,367	4,585	4,815	5,055	5,308	5,574	5,852	6,145				
		49,909	52,405	55,025	57,776	60,665	63,698	66,883	70,227	73,738				
6	Recreation Coord, Maint Wkr III	3,466	3,639	3,821	4,012	4,213	4,423	4,645	4,877	5,121				
		41,591	43,670	45,854	48,147	50,554	53,082	55,736	58,523	61,449				
7	Maint Wkr II, Admin Serv Clerk II, Build Cust/Host II	3,151	3,308	3,474	3,647	3,830	4,021	4,222	4,434	4,655				
		37,810	39,700	41,685	43,770	45,958	48,256	50,669	53,202	55,862				
8	Maint Wkr I, Bldg Cust/Host, Rec/Clerk, Admin Serv Clerk I	2,670	2,804	2,944	3,091	3,246	3,408	3,578	3,757	3,945				
		32,042	33,644	35,327	37,093	38,948	40,895	42,940	45,087	47,341				





ORANGEVALE  
RECREATION &  
PARK DISTRICT

**RESOLUTION # 19-08-634**

**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, 2019.

**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, 2019 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 15<sup>th</sup> day of August 2019 by the following vote to wit.

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

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

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

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**EXHIBIT A**

**Orangevale Recreation and Park District  
Reserve Fund Allocation - Fiscal 2019/20**

<b>Orangevale Recreation and Park District -</b>	
<b>General Fund 332A</b>	
<b>Reserve Fund Category</b>	
Unrestricted	
<i>Assigned</i>	
Capital Replacement - Swimming Pool @ 7/1/10	150,000
Change in Swimming Pool Reserve for 2010/11	50,000
Swimming Pool @ 7/1/11	200,000
Swimming Pool @ 7/1/12	200,000
Swimming Pool @ 7/1/13	200,000
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
Capital Replacement - Community Center @ 7/1/11	150,000
Capital Replacement - Community Center @ 7/1/12	150,000
Capital Replacement - Community Center @ 7/1/13	150,000
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 - Parking Lots & Pathways @ 7/1/11	50,000
Capital Replacement - Parking Lots & Pathways @ 7/1/12	50,000
Capital Replacement - Parking Lots & Pathways @ 7/1/13	50,000
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 - Park Equipment @ 7/1/11	145,014
Capital Replacement - Park Equipment @ 7/1/12	145,014
Capital Replacement - Park Equipment @ 7/1/13	145,014
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
Total Assigned (General Reserve) @ 7/1/11	545,014
Total Assigned (General Reserve) @ 7/1/12	545,014
Total Assigned (General Reserve) @ 7/1/13	545,014
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
2011/12 Fiscal Budget (Fund Balance) @ 7/1/11	568,400
2012/13 Fiscal Budget (Fund Balance) @ 7/1/12	576,800
2013/14 Fiscal Budget (Fund Balance) @ 7/1/13	559,600
2014/15 Fiscal Budget (Fund Balance) @ 7/1/14	370,086
2015/16 Fiscal Budget (Fund Balance) @ 7/1/15	441,900
2016/17 Fiscal Budget (Fund Balance) @ 7/1/16	429,800
2017/18 Fiscal Budget (Fund Balance) @ 7/1/17	344,300
2018/19 Fiscal Budget (Fund Balance) @ 7/1/18	399,500
2019/20 Fiscal Budget (Fund Balance) @ 7/1/19	643,750
<i>Unassigned Balance as of 7/1/2011</i>	<i>457,775</i>
<i>Unassigned Balance as of 7/1/2012</i>	<i>248,785</i>
<i>Unassigned Balance as of 7/1/2013</i>	<i>132,287</i>
<i>Unassigned Balance as of 7/1/2014</i>	<i>144,691</i>
<i>Unassigned Balance as of 7/1/2015</i>	<i>181,736</i>
<i>Unassigned Balance as of 7/1/2016</i>	<i>309,467</i>
<i>Unassigned Balance as of 7/1/2017</i>	<i>301,657</i>
<i>Unassigned Balance as of 7/1/2018</i>	<i>639,362</i>
<i>Unassigned Balance as of 7/1/2019</i>	<i>517,325</i>

<b>Orangevale Landscaping and Lighting Assessment District (OLLAD)</b>	
<b>Reserve Fund Category</b>	
Restricted: Debt Service Reserve @ 7/1/10	211,810
Increase 2010/11	0
Decrease 2010/11 - Close of Acquisition Account	-1,974
Restricted: Debt Service Reserve @ 7/1/11	209,836
Increase/Decrease 2011/12	0
Restricted: Debt Service Reserve @ 7/1/12	209,836
Increase/Decrease 2012/13	-209,836
Restricted: Debt Service Reserve @ 7/1/13	0
Unrestricted	
<i>Assigned</i>	
Debt Service & OLLAD Maintenance @ 7/1/10	385,530
Increase 2010/11	21,915
Debt Service & OLLAD Maintenance @ 7/1/11	407,445
Increase/Decrease 2011/12	17,733
Debt Service & OLLAD Maintenance @ 7/1/12	425,178
Increase/Decrease 2012/13	39,735

Debt Service & OLLAD Maintenance @ 7/1/13	464,913
Increase/Decrease 2013/14	130,149
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

<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@ 7/1/10</i>	34,986
<i>Increase/Decrease 2010/11</i>	-4,742
<i>Assigned: Kenneth Grove Maintenance@ 7/1/11</i>	30,244
<i>Increase/Decrease 2011/12</i>	-11
<i>Assigned: Kenneth Grove Maintenance@ 7/1/12</i>	30,233
<i>Increase/Decrease 2012/13</i>	3,508
<i>Assigned: Kenneth Grove Maintenance@ 7/1/13</i>	33,741
<i>Increase/Decrease 2013/14</i>	577
<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>	3,317
<i>Assigned: Kenneth Grove Maintenance@ 7/1/19</i>	19,521

<b>Developer In-Lieu Fees - 88C</b>	
<b>Reserve Fund Category as per Govt. Code Section 66477</b>	
Restricted @ 7/1/10	154,662
Developer Deposits and Interest 2010/11	761
Reduction 2010/11 as per Resolution 10-07-423 & 11-02-431	-79,214
Restricted @ 7/1/11	76,209
Developer Deposits and Interest 2011/12	60,846
Reduction 2011/12 as per Resolution 11-08-450	-47,740
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

<b>Park Development Fees - 332 I</b>	
<b>Reserve Fund Category as per Govt. Code Section 66000 et seq.</b>	
Restricted @ 7/1/10	0
Developer Deposits and Interest 2010/11	6,366
Reduction 2010/11	0
Restricted @ 7/1/11	6,366
Developer Deposits and Interest 2011/12	56,152
Reduction 2011/12	0
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

# STAFF REPORT



DATE: 8-15-19

TO: Board of Directors

FROM: Greg Foell, District Administrator

**SUBJECT: CONSIDERATION OF DEBT MANAGEMENT POLICY AND APPROVAL OF RESOLUTION 19-08-635 RESOLUTION ADOPTING THE DEBT MANAGEMENT POLICY**

---

## **RECOMMENDATION**

Approve Resolution 19-08-635 Resolution adopting the Debt Management Policy.

## **BACKGROUND**

The Debt Policy has been developed to provide guidance in the issuance and management of debt by the District and is intended to comply with Government Code Section 8855, effective on January 1, 2017. The main objectives are to establish conditions for the use of debt; to ensure that debt capacity and affordability are adequately considered; to minimize the District's interest and issuance costs; to maintain the highest possible credit rating; to provide complete financial disclosure and reporting; and to maintain financial flexibility for the District. The Debt Policy may be amended by the Board as it deems appropriate from time to time in the prudent management of the debt of the District. This Debt Policy shall also apply to any improvement districts formed by the District.

## **RECOMMENDED MOTION**

I move we approve Resolution 19-08-635 Resolution adopting the Debt Management Policy.



**RESOLUTION # 19-08-635**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
ORANGEVALE RECREATION AND PARK DISTRICT DEBT  
MANAGEMENT POLICY**

**WHEREAS**, the Board of Directors (the “Board”) of the Orangevale Recreation and Park District (the “District”) recognizes that cost-effective access to the capital markets depends on prudent management of the District’s debt program; and

**WHEREAS**, Government Code section 8855(i) requires any issuer of public debt to provide to California Debt and Investment Advisory Commission (CDIAC) no later than 30 days prior to the sale of any debt issue a report of the proposed issuance (the “Report of Proposed Debt Issuance”), and must certify on the Report of Proposed Debt Issuance that they have adopted local debt policies concerning the use of debt and that the proposed debt issuance is consistent with those policies (the “CDIAC Requirements”); and

**WHEREAS**, the Board wishes to set parameters for issuing debt, managing the debt portfolio and providing guidance to decision makers; and

**WHEREAS**, the Board finds and determines that adoption of the attached Debt Management Policy (the “Debt Management Policy”) will help ensure that debt is issued and managed prudently in order to maintain sound fiscal policy, and is in compliance with the CDIAC Requirements; and

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of the Orangevale Recreation and Park District hereby orders and determines as follows:

**Section 1. Recitals.** The Board hereby specifically finds and declares that each of the recitals set forth above are true and correct and are hereby incorporated in conjunction with the respective staff report.

**Section 2. Approval of the Debt Management Policy.** This Board hereby declares that the proposed Debt Management Policy attached hereto, is hereby approved as the Orangevale Recreation and Park District Debt Management Policy to be effective on the date of approval.

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Orangevale, CA 95662  
916-988-4373  
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**Section 3. Authorization to Manage Debt Issuance Functions.** The District Administrator, or a designee thereof, is hereby authorized to manage debt issuance functions for the District in accordance with the Debt Management Policy.

**Section 4. Effective Date.** This Resolution shall take effect from and after the date of its passage and adoption.

**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 15<sup>th</sup> day of August 2019 by the following vote to wit.

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

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

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

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Orangevale, CA 95662  
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# ORANGEVALE RECREATION AND PARK DISTRICT DEBT MANAGEMENT POLICY

This Debt Management Policy (the "Debt Policy") of the Orangevale Recreation and Park District (the "District") was approved by the Board of Directors of the District (the "Board") on August 15, 2019. The Debt Policy may be amended by the Board as it deems appropriate from time to time in the prudent management of the debt of the District. This Debt Policy shall also apply to any improvement districts formed by the District.

The Debt Policy has been developed to provide guidance in the issuance and management of debt by the District and is intended to comply with Government Code Section 8855, effective on January 1, 2017. The main objectives are to establish conditions for the use of debt; to ensure that debt capacity and affordability are adequately considered; to minimize the District's interest and issuance costs; to maintain the highest possible credit rating; to provide complete financial disclosure and reporting; and to maintain financial flexibility for the District.

Debt, properly issued and managed, is a critical element in any financial management program. It assists in the District's effort to allocate limited resources to provide the highest quality of service to the public. The District understands that poor debt management can have ripple effects that hurt other areas of the District. On the other hand, a properly managed debt program promotes economic growth and enhances the vitality of the District for its residents and businesses.

## 1. FINDINGS

Unless waived by the District, this Debt Policy shall govern all debt undertaken by the District. The District hereby recognizes that a fiscally prudent debt policy is required in order to:

- Maintain the District's sound financial position.
- Ensure the District has the flexibility to respond to changes in future service priorities, revenue levels, and operating expenses.
- Protect the District's credit-worthiness.
- Ensure that all debt is structured in order to protect both current and future taxpayers, ratepayers and constituents of the District.
- Ensure that the District's debt is consistent with the District's planning goals and objectives and capital improvement program or budget, as applicable.
- Encourage those that benefit from a facility/improvement to pay the cost of that facility/improvement without the need for the expenditure of limited general fund resources.

## 2. POLICIES

### A. Purposes For Which Debt May Be Issued

The District will consider the use of debt financing for capital improvement projects (“CIP”) primarily when the project's useful life will equal or exceed the term of the financing and when resources are identified sufficient to fund the debt service requirements. An exception to this section’s focus is the issuance of short-term instruments such as tax and revenue anticipation notes, which are to be used for prudent cash management purposes and conduit financing, as described below.

- i. Long-Term Debt. To the extent permitted by law, long-term debt may be issued to finance or refinance the construction, acquisition, and rehabilitation of capital improvements and facilities, equipment and land to be owned and/or operated by the District.
  - (a) Long-term debt financings are appropriate when the following conditions exist:
    - When the project to be financed will provide benefit to constituents over multiple years.
    - When the debt is used to refinance outstanding debt in order to produce debt service savings or to realize the benefits of a debt restructuring.
  - (b) Long-term debt financings will not generally be considered appropriate for current operating expenses and routine maintenance expenses.
  - (c) The District may use long-term debt financings subject to the following conditions:
    - The project to be financed has been or will be approved by the Board.
    - The weighted average maturity of the debt (or the portion of the debt allocated to the project) will not cause the District to violate any covenants to maintain the tax-exempt status of such debt, if applicable.
    - The District estimates that sufficient income or revenues will be available to service the debt through its maturity.
    - The District determines that the issuance of the debt will comply with the applicable requirements of state and federal law.
    - The District considers the improvement/facility to be of vital, time-sensitive need of the community and there are no plausible alternative financing sources
  - (d) Periodic reviews of outstanding long-term debt will be undertaken to identify refunding opportunities. Refunding will be considered

(within federal tax law constraints, if applicable) if and when there is a net economic benefit of the refunding. Refundings which are non-economic may be undertaken to achieve District objectives relating to changes in covenants, call provisions, operational flexibility, tax status of the issuer, or the debt service profile.

In general, refundings which produce a net present value savings of at least three percent (3%) of the refunded debt will be considered economically viable. Refundings which produce a net present value savings of less than three percent (3%) or negative savings will be considered on a case-by-case basis, and are subject to Board approval.

- ii. Short-Term Debt. To the extent permitted by law, short-term borrowing may be issued to generate funding for cash flow needs in the form of Tax and Revenue Anticipation Notes (TRAN).

To the extent permitted by law, other types of short-term borrowings, such as commercial paper, and lines of credit, will be considered as an interim source of funding in anticipation of long-term borrowing. Short-term debt may be issued for any purpose for which long-term debt may be issued, including capitalized interest and other financing-related costs. Prior to issuance of the short-term debt, a reliable revenue source shall be identified to secure repayment of the debt. The final maturity of the debt issued to finance the project shall be consistent with the economic or useful life of the project and, unless the Board determines that extraordinary circumstances exist, must not exceed seven (7) years.

Short-term debt may also be used to finance short-lived capital projects; for example, the District may undertake lease-purchase financing for equipment.

## **B. Types of Debt**

In order to maximize the financial options available to benefit the public, it is the policy of the District to allow for the consideration of issuing all generally accepted types of debt, including, but not exclusive to the following:

- General Obligation (GO) Bonds: General Obligation Bonds are suitable for use in the construction or acquisition of improvements to real property that benefit the public at large. Examples of projects include but, are not limited to: street improvements, libraries, parks, and public safety facilities. All GO bonds shall be authorized by the requisite number of voters in order to pass.
- Lease-Backed Debt/Certificates of Participation (COP): Issuance of lease-backed debt is a commonly used form of debt that allows a District to finance projects where the debt service is secured via a lease, lease/purchase agreement or installment agreement.

The District may from time to time find that other forms of debt to, the extent permitted by law, would be beneficial to further its public purposes and may approve such debt without an amendment of this Debt Policy.

To maintain a predictable debt service burden, the District will only issue debt that carries a fixed interest rate.

### **C. Relationship Of Debt To Capital Improvement Program And Budget**

The District intends to issue debt for the purposes stated in this Debt Policy and to implement policy decisions incorporated in the District's capital budget and the capital improvement plan.

The District shall integrate its debt issuances with the goals of its capital improvement program by timing the issuance of debt to ensure that projects are available when needed in furtherance of the District's public purposes. The District shall seek to issue debt in a timely manner to avoid having to make unplanned expenditures for capital improvements or equipment from its general fund.

### **D. Policy Goals Related To Planning Goals And Objectives**

The District is committed to financial planning, maintaining appropriate reserves levels and employing prudent practices in governance, management and budget administration. The District intends to issue debt for the purposes stated in this Debt Policy and to implement policy decisions incorporated in the District's annual operating budget.

It is a policy goal of the District to protect taxpayers, ratepayers and constituents by utilizing conservative financing methods and techniques so as to obtain the highest practical credit ratings (if applicable) and the lowest practical borrowing costs.

The District will comply with applicable state and federal law as it pertains to the maximum term of debt and the procedures for levying and imposing any related taxes, assessments, rates and charges.

### **E. Internal Control Procedures**

When issuing debt, in addition to complying with the terms of this Debt Policy, the District shall comply with any other applicable policies regarding initial bond disclosure, continuing disclosure, post-issuance compliance, and investment of bond proceeds.

The District will periodically review the requirements of and will remain in compliance with the following:

- any continuing disclosure undertakings under SEC Rule 15c2-12,
- any federal tax compliance requirements, including without limitation arbitrage and rebate compliance, related to any prior bond issues,
- any required reporting to be filed with the California Debt and Investment Advisory Commission (CDIAC); and
- the District's investment policies as they relate to the investment of bond proceeds.

The District Administrator or designee can recommend future changes to the Debt Management Policy as deemed necessary.