



Final Budget Message – 2025/26

In the previous fiscal year, the District focused on completing the “Parking Lot Connection” and “Pathways & Trails” projects, which now connect Orangevale Community Center Park to the expansion property and provide improved ADA accessibility. Additionally, several sizable deferred maintenance projects were accomplished including the Community Center metal roof replacement, a playground retrofit at Orangevale Community Park, and the replacement of four HVAC units and associated thermostats.

In 2025/26, the District will continue to address deferred maintenance needs including Community Center HVAC units (Phase 2), roof replacement for Building #1, facility repairs, and aquatics equipment. A blower and a trailer will be purchased to support park upkeep. The plan to install landscape sculpture(s) at Kenneth Grove has been included in 2025/26 plan.

Expenditures: Areas of note in District expenditures include:

- Funds are allocated to support wildfire risk reduction
- Funds are allocated to obtain onboarding software
- Funds are allocated for sand in the horse arena
- Water, fuel, refuge, and security expenditures are projected to increase
- Electricity is trending higher than preliminary budget projections
- Chemicals are not increasing due to improved management strategies
- A \$50,000 Contingency has been designated

The 25/26 budgetary increase in Salary & Wage is a modest 1% and includes:

- 2% COLA for FT staff
- \$.40 minimum wage increase
- Reorganization of the Admin Department improved salary distribution
- A lower modification factor decreased Workers Comp expenditures
- Improved staffing patterns during summer 2025 minimized expenditures

Revenue: Areas of note in District revenues include:

- A 3.28% growth in property tax revenue for 25/26 is predicted
- Interest rates are continuing to trend slightly higher than projected
- Rentals are trending higher than preliminary budget projections
- Recreation revenue is trending lower than preliminary budget projections

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

Sincerely,

A blue ink handwritten signature, appearing to read "Becky Herz", with a long horizontal flourish extending to the right.

Becky Herz
District Administrator

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



RESOLUTION NO: 25-08-746

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

WHEREAS, all necessary estimates of revenues, expenditures and reserves were reviewed and filed for ending fiscal year 2024/2025; and

THEREFORE, IT IS HEREBY RESOLVED in accordance with Code Section 29089 of the Government Code, the final budget for the fiscal year 2025/2026, be and is hereby adopted in accordance with the following:

(1)	Salaries & Employee Benefits	<u>\$ 2,492,000</u>
(2)	Services & Supplies	<u>619,000</u>
(3)	Other charges	<u>73,850</u>
(4)	Fixed Assets	
	(a) Land	<u>0</u>
	(b) Structures & Improvements	<u>394,000</u>
	(c) Equipment	<u>0</u>
(5)	Expenditure transfers	<u>3,000</u>
(6)	Contingencies	<u>50,000</u>
(7)	Provision for reserve increases	<u>0</u>
	TOTAL BUDGET REQUIREMENTS	<u>\$ 3,632,050</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 and Certificates of Participation.

BE IT FURTHER RESOLVED that the proposed final budget be and is hereby adopted in accordance with the listed attachment which show in detail the approved appropriations, revenues, and methods of financing for the 2025/2026 fiscal year:

ON A MOTION by Director BRUNBERG, seconded by Director PRESMAL, the foregoing Resolution was passed and adopted this 21st day of August 2025 by the following vote:

AYES: PRESMAL, STICKNEY, BRUNBERG

NOES: 0

ABSTAIN: 0

ABSENT: MERAZ, MONTES

APPROVED: Sharon Brunberg
Chair, Board of Directors

ATTEST: [Signature]
Clerk of the Board

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



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

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

ORANGEVALE RECREATION & PARK DISTRICT

FISCAL YEAR 2025-2026 FINAL BUDGET

SACRAMENTO COUNTY FY 2025-2026 BUDGET INPUT DOCUMENTS

FINAL BUDGET DOCUMENTS

FISCAL YEAR 2025-2026 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FINANCING REQUIREMENTS SCHEDULE FOR GENERAL FUND 332A

<u>APPROPRIATIONS BY OBJECT OF EXPENDITURE</u>	<u>MEANS OF FINANCING THE BUDGET REQUIREMENTS</u>	<u>ADJUSTED FUND</u>
	<u>ESTIMATED REVENUE</u>	<u>BALANCE</u>
		<u>AS OF 7/01/25</u>
		<u>INCREASES</u>
		<u>DECREASES</u>
		<u>BALANCE</u>
OBJECT 10 - SALARIES AND EMPLOYEE BENEFITS	\$ 2,492,000	(2,955,856)
OBJECT 20 - SERVICES AND SUPPLIES	\$ 619,200	
OBJECT 30 - OTHER FINANCING USES		
<u>LOAN AND LEASE</u>		
<u>REPAYMENTS</u>		
<u>INTEREST AND</u>		
<u>PRINCIPAL</u>	\$ 72,550	
<u>ASSESSMENTS</u>		
<u>JUDGEMENTS/DA</u>	1,300	
TOTAL OBJECT 30 - OTHER FINANCING USES	\$ 73,850	-
OBJECT 40 - FIXED ASSETS		(676,194)
OBJECT 41 - LAND ACQUISITION		
OBJECT 42 - STRUCTURES AND IMPROVEMENTS	\$ -	
OBJECT 43 - EQUIPMENT	394,000	
TOTAL OBJECT 40 - FIXED ASSETS	\$ 394,000	\$ (3,632,050)
OBJECT 50 - FUNDS TRANSFERS OUT		
OBJECT 59 - FUNDS TRANSFERS IN		
OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT		
OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIES		
OBJECT 80 - OTHER COMMODITIES		
PROVISIONS FOR RESERVE INCREASES		
<u>GENERAL RESERVES</u>		545,014
<u>OTHER RESERVES</u>		-
TOTAL BUDGETARY REQUIREMENT	\$ 3,632,050	\$ 892,854
TOTAL DIFFERENCE:		\$ 1,437,868
		\$ -
		\$ 676,194
		\$ 676,194
		\$ 761,674

EXPENDITURE DETAIL SCHEDULE - FY 2025-26 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 332A - GENERAL FUND

Commitment Item	Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Final Budget	FY 24-25 Actuals	FY 25-26 Prelim Budget	Changes	FY 25-26 Final Budget
332A ORANGEVALE RECREATION & PARK DISTRICT								
10111000	SALARIES & WAGES - REGULAR EMPLOYEES	904,324	991,187	1,068,600	1,006,817	1,039,000	0	1,039,000
10112100	SALARIES & WAGES - EXTRA HELP	371,461	374,648	546,000	399,148	622,000	(10,000)	612,000
10112400	BOARD MEMBERS STIPEND	7,400	9,100	12,000	8,000	12,000	0	12,000
10121000	RETIREMENT - EMPLOYER COST	292,680	310,352	327,200	298,904	315,000	0	315,000
10122000	OASDHI - EMPLOYER COST	97,471	104,246	107,500	107,257	126,000	0	126,000
10123000	GROUP INS - EMPLOYER COST	235,656	270,397	337,500	290,024	305,000	0	305,000
10124000	WORKERS COMP INS - EMPLOYER COST	55,883	51,708	91,100	47,185	94,000	(26,000)	68,000
10125000	SUI INS - EMPLOYER COST	7,545	7,658	18,170	9,707	15,000	0	15,000
	Object 10	1,972,420	2,119,296	2,508,070	2,167,041	2,528,000	(36,000)	2,492,000

20200500	ADVERTISING/LEGAL NOTICES	1,839	143	2,200	549	1,000	0	1,000
20202100	BOOKS/PERIODICALS/SUBSCRIPTIONS	2,917	1,691	2,800	2,751	2,600	0	2,600
20202900	BUSINESS/CONFERENCE EXPENSE	2,284	1,364	4,000	3,079	4,000	0	4,000
20203500	EDUCATION & TRAINING SERVICES	1,010	2,320	3,000	1,560	3,000	0	3,000
20203600	EDUCATION & TRAINING SUPPLIES	0	178	500	918	500	0	500
20203800	EMPLOYEE RECOGNITION	2,447	2,308	2,900	2,008	2,900	0	2,900
20203900	EMPLOYEE TRANSPORTATION	2,573	2,264	3,100	2,099	2,000	0	2,000
20205100	LIABILITY INSURANCE	121,571	116,214	130,500	143,945	150,000	0	150,000
20206100	MEMBERSHIP DUES	14,588	14,164	16,000	15,762	17,000	0	17,000
20207600	OFFICE SUPPLIES	5,081	6,602	7,600	5,044	7,600	0	7,600
20207602	SIGNS	0	195	500	0	500	0	500

**EXPENDITURE DETAIL SCHEDULE - FY 2025-26 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 332A - GENERAL FUND**

Commitment Item	Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Final Budget	FY 24-25 Actuals	FY 25-26 Prelim Budget	Changes	FY 25-26 Final Budget
20208100	POSTAL SERVICES	10,642	4,630	14,000	9,500	11,000	0	11,000
20208102	STAMPS	434	1,689	2,500	628	1,500	0	1,500
20208500	PRINTING SERVICES	24,240	17,308	38,000	29,629	30,000	0	30,000
20211200	BUILDING MAINTENANCE SUPPLIES	0	0	100	0	500	0	500
20219700	TELEPHONE SERVICE	15,488	18,513	15,500	12,178	14,000	0	14,000
20226200	OFFICE EQUIPMENT MAINTENANCE SUPPLIES	1,803	2,011	2,600	2,532	2,600	0	2,600
20231400	CLOTHING/PERSONAL SUPPLIES	0	796	1,600	0	2,000	0	2,000
20232200	CUSTODIAL SUPPLIES	0	580	500	0	500	0	500
20244300	MEDICAL SERVICE	652	30	400	190	400	0	400
20244400	MEDICAL SUPPLIES	0	0	5,400	3,804	5,400	0	5,400
20250500	ACCOUNTING SERVICES	5,979	6,282	7,000	6,540	7,200	0	7,200
20250700	ASSESSMENT/COLLECTION SERVICES	17,138	19,314	19,500	29,019	30,000	0	30,000
20252500	ENGINEERING SERVICES	16,206	0	6,000	0	6,000	0	6,000
20253100	LEGAL SERVICES	594	567	65,000	66,558	12,000	0	12,000
20257100	SECURITY SERVICES	2,691	3,407	4,000	2,825	4,000	0	4,000
20259100	OTHER PROFESSIONAL SERVICES	11,183	27,153	41,000	32,578	20,000	0	20,000
20259101	COMPUTER CONSULTANTS	14,131	14,094	14,500	16,470	16,000	0	16,000
20281201	PC HARDWARE	1,760	2,203	6,000	3,897	5,000	0	5,000
20281202	PC SOFTWARE	4,974	5,976	6,000	6,502	16,000	0	16,000
20281203	PC SUPPLIES	0	50	2,000	242	2,000	0	2,000
20281900	REGISTRATION SERVICES (ELECTIONS)	29,107	0	65,000	56,149	0	0	0
20285100	RECREATIONAL SERVICES	204,724	214,839	198,500	197,904	210,000	(10,000)	200,000
20285200	RECREATIONAL SUPPLIES	31,835	29,890	39,000	30,678	41,000	(8,000)	33,000

**EXPENDITURE DETAIL SCHEDULE - FY 2025-26 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 332A - GENERAL FUND**

Commitment Item	Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Final Budget	FY 24-25 Actuals	FY 25-26 Prelim Budget	Changes	FY 25-26 Final Budget
20289800	OTHER OPERATING EXPENSE - SUPPLIES	2,005	3,155	2,500	0	2,500	0	2,500
20289900	OTHER OPERATING EXPENSE - SERVICES	0	0	4,800	130	1,000	0	1,000
20291100	SYSTEM DEVELOPMENT SERVICE	3,271	2,247	3,300	4,056	5,200	0	5,200
20296200	GS PARKING CHARGES	75	74	200	1,859	300	0	300
	Object 20	553,242	522,249	738,000	691,581	637,200	(18,000)	619,200
30321000	INTEREST EXPENSE	29,006	27,723	26,410	26,406	25,050	0	25,050
30322000	BOND/LOAN REDEMPTION	43,541	44,077	46,400	46,396	47,500	0	47,500
30345000	TAX/LIC/ASSESSMENTS	1,212	19	1,300	0	1,300	0	1,300
	Object 30	73,759	71,819	74,110	72,802	73,850	0	73,850
41410100	LAND	0	0	0	0	0	0	0
	Object 41	0	0	0	0	0	0	0
42420100	BUILDINGS	0	0	0	0	0	0	0
42420200	STRUCTURES	69,521	704,120	740,000	566,951	315,000	79,000	394,000
	Object 42	69,521	704,120	740,000	566,951	315,000	79,000	394,000
43430300	VEHICLES/EQUIPMENT - OTHER	10,959	29,308	25,000	25,000	0	0	0
	Object 43	10,959	29,308	25,000	25,000	0	0	0
50557100	FINGERPRINTING SERVICE	2,080	1,536	3,000	1,794	3,000	0	3,000
	Object 59	2,080	1,536	3,000	1,794	3,000	0	3,000

**EXPENDITURE DETAIL SCHEDULE - FY 2025-26 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 332A - GENERAL FUND**

Commitment Item	Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Final Budget	FY 24-25 Actuals	FY 25-26 Prelim Budget	Charges	FY 25-26 Final Budget
79790100	CONTINGENCY APPROPRIATIONS	0	0	10,000	0	50,000	0	50,000
	GENERAL RESERVES	0	0	0	0	0	0	0
	Object 79	0	0	10,000	0	50,000	0	50,000
FUND CENTER 9339332		2,681,981	3,448,328	4,098,180	3,525,169	3,607,050	25,000	3,632,050
FUND TOTAL 332 A		2,681,981	3,448,328	4,098,180	3,525,169	3,607,050	25,000	3,632,050

REVENUE DETAIL SCHEDULE - FY 2025-2026 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 332A - GENERAL FUND

Commitment Item	Description	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26	FY 25-26	Final Budget
		Actuals	Actuals	Final Budget	Actuals	Budget	Changes	Budget	
332A ORANGEVALE RECREATION & PARK DISTRICT									
91910100	PROP TAX CUR SEC	(1,612,199)	(1,702,570)	(1,736,622)	(1,760,941)	(1,818,746)	0	(1,818,746)	(1,818,746)
91910200	PROP TAX CUR UNSEC	(54,741)	(60,508)	(61,119)	(65,901)	(64,500)	0	(64,500)	(64,500)
91910300	PROP TAX CUR SUP	(62,242)	(40,374)	(44,000)	(38,706)	(40,000)	0	(40,000)	(40,000)
91910400	PROPERTY TAX SECURED DELINQ.	(9,745)	(13,383)	(11,500)	(15,745)	(12,500)	0	(12,500)	(12,500)
91910500	PROPERTY TAX SUPPLE DELINQ.	(3,724)	(4,444)	(3,000)	(3,400)	(3,400)	0	(3,400)	(3,400)
91910600	PROPERTY TAX UNITARY	(16,629)	(18,172)	(14,800)	(20,616)	(15,000)	0	(15,000)	(15,000)
91912000	PROP TAX REDEMP	(175)	(54)	(140)	(218)	(140)	0	(140)	(140)
91913000	PROP TAX PR UNSEC	(582)	(589)	(900)	(928)	(700)	0	(700)	(700)
91914000	PROP TAX PENALTIES	(438)	(302)	(500)	(387)	(300)	0	(300)	(300)
91919900	TAXES - OTHER	(19)	(21)		(21)		0		
	Object 91	\$ (1,760,494)	\$ (1,840,416)	\$ (1,872,581)	\$ (1,906,864)	\$ (1,955,286)	-	\$ (1,955,286)	\$ (1,955,286)
94941000	INTEREST INCOME	(55,518)	(77,556)	(38,000)	(42,935)	(38,000)	(5,000)	(43,000)	(43,000)
94942900	BUILDING RENTAL OTHER	(129,989)	(133,516)	(135,000)	(157,795)	(150,000)	(10,000)	(160,000)	(160,000)
94943900	GROUND LEASES (CELL TOWERS)	(47,498)	(47,769)	(47,300)	(50,584)	(49,300)	0	(49,300)	(49,300)
94944800	REC. CONCESSION (FINAL 9)	(22,030)	(19,815)	(22,000)	(21,146)	(22,000)	0	(22,000)	(22,000)
	Object 94	(255,015)	(278,656)	(242,300)	(272,461)	(259,300)	(15,000)	(274,300)	(274,300)
95952200	HOMEOWNER PROP TAX RELIEF	(12,464)	(12,129)	(13,000)	(11,808)	(13,000)	0	(13,000)	(13,000)
95952900	IN LIEU / IMPACT TRANSFER	(5,302)	(114,661)	(342,000)	(349,595)	(90,000)	0	(90,000)	(90,000)
95956900	STATE AID	0	0	(198,000)	(198,708)	0	0	0	0
	Object 95	(17,766)	(126,790)	(553,000)	(560,111)	(103,000)	0	(103,000)	(103,000)
96963313	MISCELLANEOUS OTHER FEES	(1,540)	(808)	(1,000)	(1,346)	(1,000)	0	(1,000)	(1,000)
96964600	RECREATION SERVICE CHGS	(605,366)	(574,562)	(615,000)	(525,584)	(630,000)	15,000	(615,000)	(615,000)

REVENUE DETAIL SCHEDULE - FY 2025-2026 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 332A - GENERAL FUND

Commitment Item	Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Final Budget	FY 24-25 Actuals	FY 25-26 Prelim Budget	Changes	FY 25-26 Budget	Final Budget
96969700	SECURITY SERVICES	(47)	(17)	(100)	(234)	0	0	0	0
	Object 96	(606,953)	(575,387)	(616,100)	(527,163)	(631,000)	15,000	(616,000)	(616,000)
97973000	DONATIONS/CONTRIBUTIONS	(2,425)	(3,950)	(2,000)	(52,030)	(2,000)	0	0	(2,000)
97974000	INSURANCE PROCEEDS	(141)	0	(270)	0	(270)	0	0	(270)
97979000	MISCELLANEOUS OTHER REVENUES	(2,349)	(202,141)	(168,400)	(177,679)	(5,000)	0	0	(5,000)
97979900	PRIOR YEAR	0	0	0	0	0	0	0	0
	Object 97	(4,915)	(206,091)	(170,670)	(229,709)	(7,270)	0	0	(7,270)
98986200	ASSET SALE PROCEEDS - SP DIST	0	0	0	0	0	0	0	0
	Object 98	0	0	0	0	0	0	0	0
	FUND CENTER 9339332	(2,645,143)	(3,027,341)	(3,454,651)	(3,496,307)	(2,955,856)	0	0	(2,955,856)
	FUND TOTAL 332A	(2,645,143)	(3,027,341)	(3,454,651)	(3,496,307)	(2,955,856)	0	0	(2,955,856)

LONG-TERM LOAN SCHEDULE

FISCAL YEAR 2025-2026

Orangevale Recreation & Park District

<u>1 DESCRIPTION</u>	<u>FUND</u>	<u>PAYMENTS</u>	<u>BALANCE DUE</u>
6920 & 6930 Hazel Ave Property Purchase (INTEREST)	332A	25,041.25	179,351.30
6920 & 6930 Hazel Ave Property Purchase (PRINCIPLE)	332A	43,000.00	738,000.00
6920 & 6930 Hazel Ave Property	332A	68,041.25	917,351.30
<hr/> TOTAL of LONG TERM DEBT:		68,041.25	917,351.30

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

**ORANGEVALE RECREATION & PARK DISTRICT
FIXED ASSETS TO BE ACQUIRED
FISCAL YEAR 2025/26**

DESCRIPTION	Capital Improvement			
	Land	Building	Structures & Improve.	Equipment
COMMITMENT	41410100	42420100	42420200	43430300
Fund 332A (General Fund)				
HVAC/Thermastats at OCCP phase 2			236,000	
Roof at Building #1			158,000	
Total (332A) 2024/25			394,000	-
				-
Fund 374A (OLLAD)				-
Equipment Trailer				18,000
Equipment - Turbin Blower			-	12,500
Swimming Pool Covers				16,000
Front Door at OV Community Center			15,000	
Total (OLLAD) 2024/25	-	-	15,000	46,500
	-		-	-
Fund 374B (Kenneth Grove)				
Landscape Sculpture			16,000	
Total (KG) 2024/25	-	-	16,000	-



RESOLUTION NO: 25-08-747

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
ORANGEVALE RECREATION AND PARK DISTRICT, COUNTY
OF SACRAMENTO, STATE OF CALIFORNIA, ADOPTING THE
APPROPRIATION LIMIT SCHEDULE FOR
FISCAL YEAR 2025/2026**

**ORANGEVALE RECREATION AND PARK DISTRICT
FISCAL YEAR: 2025/2026**

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 2025-26 is calculated by adjusting the base year appropriations limit of Fiscal Year 2024-25 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 2025-26 shall be **\$5,341,782** for the District.

Section 2. The District's proceeds from taxes are projected at **\$1,955,286** which is less than the appropriations limit.

ON A MOTION by Director BRUNBERG, seconded by Director PRESINAL, the foregoing Resolution was passed and adopted this 21st day of August 2025 by the following vote:

AYES: PRESINAL, STICKNEY, BRUNBERG

NOES: 0

ABSTAIN: 0

ABSENT: MERAZ, MONTES

APPROVED: Sharon Brunberg
Chair, Board of Directors

ATTEST: [Signature]
Clerk of the Board

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

**Orangevale Recreation & Park District
Article XXII B Appropriations Limit Calculation
FY 2025/26**

FY 2024/25 Appropriations Limit	\$ 4,993,720
*Adjustment for Price and Population Factors per County of Sacramento:	1.0697
FY 2025/26 Appropriations Limit	\$ 5,341,782

Appropriations Subject to Limitation

Proceeds Of Taxes	\$ 1,955,286
User Fees and Charges In Excess Of Costs	<u>\$ -</u>
Appropriations Subject to Limitation	<u>\$ 1,955,286</u>

FY 2025/26 Appropriations Limit	\$ 5,341,782
Less Appropriations Subject to Limit	<u>\$ 1,955,286</u>
Amount Under Limit	<u>\$ 3,386,496</u>

*The County of Sacramento provided us with the Appropriations Limit calculation factor on August 5, 2025.



RESOLUTION NO: 25-08-748

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 2025/2026

WHEREAS, all necessary estimates of revenues, expenditures and reserves were reviewed and filed for ending fiscal year 2024/2025; and

THEREFORE, IT IS HEREBY RESOLVED in accordance with Code Section 29089 of the Government Code, the final budget for the fiscal year 2025/2026, be and is hereby adopted in accordance with the following:

(1)	Salaries & Employee Benefits	\$ <u>0</u>
(2)	Services & Supplies	<u>721,700</u>
(3)	Other charges	<u>1,500</u>
(4)	Fixed Assets	
	(a) Land	<u>0</u>
	(b) Structures & Improvements	<u>15,000</u>
	(c) Equipment	<u>46,500</u>
(5)	Expenditure transfers	<u>0</u>
(6)	Contingencies	<u>0</u>
(7)	Provision for reserve increases	<u>0</u>
	TOTAL BUDGET REQUIREMENTS	\$ <u>784,700</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 and Certificates of Participation.

BE IT FURTHER RESOLVED that the proposed final budget be and is hereby adopted in accordance with the listed attachment which show in detail the approved appropriations, revenues, and methods of financing for the 2025/2026 fiscal year:

ON A MOTION by Director Braunberg, seconded by Director Stickney, the foregoing Resolution was passed and adopted this 21th day of August 2025 by the following vote:

AYES: Stickney, Braunberg, Presinal
 NOES: 0
 ABSTAIN: 0
 ABSENT: MERAZ, MONTES

APPROVED: Sharon Braunberg
 Chair, Board of Directors

ATTEST: [Signature]
 Clerk of the Board

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

FISCAL YEAR 2025-2026 FINAL BUDGET

Orangevale Recreation & Park District

FINANCING REQUIREMENTS SCHEDULE FOR FUND 374A (OLLAD)

<u>APPROPRIATIONS BY OBJECT OF EXPENDITURE</u>	<u>MEANS OF FINANCING THE BUDGET REQUIREMENTS</u>
<u>OBJECT 10 - SALARIES AND EMPLOYEE BENEFITS</u>	<u>ESTIMATED REVENUE</u> \$ (587,776)
<u>OBJECT 20 - SERVICES AND SUPPLIES</u>	<u>RESERVES TO BE DECREASED</u>
<u>OBJECT 30 - OTHER FINANCING USES</u>	<u>GENERAL RESERVES DECREASE</u> -
<u> LOAN AND LEASE REPAYMENTS</u>	<u>ENCUMBRANCE DECREASE</u> -
<u> INTEREST AND PRINCIPAL</u>	<u>OTHER RESERVES DECREASE</u> -
<u> TAXES/LICENSES/ASSESSMENTS</u>	<u>TOTAL RESERVES TO BE DECREASED</u> -
<u> JUDGEMENTS/DAMAGES</u>	<u>FUND BALANCE AVAILABLE DECREASE</u> (196,924)
<u>TOTAL OBJECT 30 - OTHER FINANCING USES</u>	<u>ESTIMATED LONG-TERM LOAN PROCEEDS</u> -
<u>OBJECT 40 - FIXED ASSETS</u>	<u>TOTAL AVAILABLE FINANCING</u> \$ (784,700)
<u>OBJECT 41 - LAND ACQUISITION</u>	
<u>OBJECT 42 - STRUCTURES AND IMPROVEMENTS</u>	
<u>OBJECT 43 - EQUIPMENT</u>	
<u>TOTAL OBJECT 40 - FIXED ASSETS</u>	<u>FUND EQUITY SCHEDULE BALANCE</u>
<u>OBJECT 50 - FUNDS TRANSFERS OUT</u>	<u> RESERVES</u> Est. 7/01/25
<u>OBJECT 59 - FUNDS TRANSFERS IN</u>	<u> GENERAL</u> 311,713
<u>OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT</u>	<u> ENCUMBRANCE</u> -
<u>OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIES</u>	<u> OTHER</u> -
<u>OBJECT 80 - OTHER COMMODITIES</u>	<u>FUND BALANCE</u> -
<u>PROVISIONS FOR RESERVE INCREASES</u>	<u>AVAILABLE</u> \$ 227,137
<u> GENERAL RESERVES</u>	<u>TOTALS</u> \$ 538,850
<u> OTHER RESERVES</u>	<u>APPROPRIATIONS LIMIT</u> \$ 784,700
<u>TOTAL BUDGETARY REQUIREMENT</u>	<u>APPROPRIATIONS SUBJECT TO LIMIT</u> -
<u>TOTAL DIFFERENCE:</u>	<u>OVER/UNDER LIMIT</u> -
	<u>ADJUSTED FUND BALANCE</u> 311,713
	<u>DECREASES</u> -
	<u>INCREASES</u> -
	<u>ADJUSTED FUND BALANCE</u> \$ 30,213
	<u>DECREASES</u> \$ 196,924
	<u>INCREASES</u> \$ -
	<u>ADJUSTED FUND BALANCE</u> \$ 341,926

EXPENDITURE DETAIL SCHEDULE - FY 2025-2026 FINAL BUDGET

ORANGEVALE RECREATION & PARK DISTRICT

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

Commitment Item	Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Final Budget	FY 24-25 Actuals	FY 25-26 Prelim Budget	Changes	FY 25-26 Final Budget
374A OLLAD								
20203500	EDUCATION/TRAINING SERVICE	1,360	330	3,000	1,833	4,000	0	4,000
20206100	MEMBERSHIP DUES	0	0	200	0	200	0	200
20207600	OFFICE SUPPLIES	309	286	300	490	500	0	500
20207602	SIGNS	1,171	413	2,000	0	1,500	0	1,500
20207603	KEYS	170	554	800	944	800	0	800
20210300	AGRICULTURAL/HORTICULTURAL SERVICE	5,025	6,025	12,500	7,396	11,500	10,000	21,500
20210400	AGRICULTURAL/HORTICULTURAL SUPPLIES	9,181	4,002	12,000	6,926	12,000	0	12,000
20211200	BUILDING MAINTENANCE SUPPLIES	8,956	7,100	10,000	11,060	10,000	0	10,000
20212200	CHEMICALS	34,793	54,985	68,000	39,847	74,000	(6,000)	68,000
20213100	ELECTRICAL MAINTENANCE SERVICE	1,335	1,793	5,000	170	5,000	0	5,000
20213200	ELECTRICAL MAINTENANCE SUPPLIES	515	1,504	2,600	1,351	2,600	0	2,600
20214100	LAND IMPROVEMENT MAINTENANCE SERVICE	37,266	1,000	40,000	7,669	40,000	0	40,000
20214200	LAND IMPROVEMENT MAINTENANCE SUPPLIES	24,320	27,904	36,500	21,233	36,500	2,500	39,000
20215100	MECHANICAL SYSTEM MAINTENANCE SERVICE	4,710	910	8,000	1,678	8,000	0	8,000
20215200	MECHANICAL SYSTEM MAINTENANCE SUPPLY	1,939	1,222	3,000	35	3,000	0	3,000
20216200	PAINTING SUPPLIES	449	898	1,500	269	1,500	0	1,500
20216700	PLUMBING MAINTENANCE SERVICE	465	300	1,000	0	1,000	0	1,000
20216800	PLUMBING MAINTENANCE SUPPLIES	372	1,246	2,300	876	2,000	0	2,000
20218200	IRRIGATION SUPPLIES	9,353	9,561	18,000	21,889	18,000	0	18,000
20218500	PERMIT CHARGES	3,075	4,953	5,000	4,267	5,500	0	5,500
20219100	ELECTRICITY	71,463	75,124	81,000	91,562	85,000	10,000	95,000

EXPENDITURE DETAIL SCHEDULE - FY 2025-2026 FINAL BUDGET

ORANGEVALE RECREATION & PARK DISTRICT

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

Commitment Item	Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Final Budget	FY 24-25 Actuals	FY 25-26 Prelim Budget	Changes	FY 25-26 Final Budget
374A OLLAD								
20219200	NATURAL GAS / LPG / FUEL OIL	32,997	25,286	40,000	23,419	40,000	0	40,000
20219300	REFUSE COLLECTION/DISPOSAL SERVICE	22,611	19,862	23,000	23,509	25,000	0	25,000
20219500	SEWAGE DISPOSAL SERVICE	13,972	14,372	15,000	14,692	15,500	0	15,500
20219800	WATER	63,532	61,160	80,940	78,690	87,000	0	87,000
20219900	TELEPHONE SYSTEM MAINTENANCE	1,332	666	1,500	0	1,000	0	1,000
20220500	AUTOMOTIVE MAINTENANCE SERVICE	3,611	2,274	6,500	6,737	5,000	0	5,000
20220600	AUTOMOTIVE MAINTENANCE SUPPLIES	4,574	3,786	5,600	4,694	5,600	0	5,600
20222800	EXPENDABLE TOOLS	40	1,478	2,500	1,879	2,400	0	2,400
20223600	FUEL & LUBRICANTS	25,848	20,328	27,400	21,943	28,400	0	28,400
20227500	RENTS/LEASES EQUIPMENT	729	1,512	2,200	1,041	2,200	0	2,200
20228100	SHOP EQUIPMENT MAINTENANCE SERVICES	581	1,443	1,700	1,442	3,700	0	3,700
20228200	SHOP EQUIPMENT MAINTENANCE SUPPLIES	8,388	8,512	9,000	7,803	7,000	0	7,000
20229100	OTHER EQUIPMENT MAINTENANCE SERVICE	859	1,528	1,500	2,153	2,200	0	2,200
20229200	OTHER EQUIPMENT MAINTENANCE SUPPLIES	1,444	4,169	3,500	2,297	3,500	0	3,500
20231400	CLOTHING/PERSONAL SUPPLIES	3,410	2,444	3,700	2,431	4,000	0	4,000
20232200	CUSTODIAL SUPPLIES	14,072	16,889	19,000	15,910	19,000	0	19,000
20250500	ACCOUNTING SERVICES	3,287	3,453	3,500	3,706	3,800	0	3,800
20252500	ENGINEERING SERVICES	13,320	14,773	15,100	15,065	15,300	0	15,300
20253100	LEGAL SERVICES	2,727	0	5,000	2,727	5,000	0	5,000
20257100	SECURITY SERVICES	20,704	17,337	26,000	24,261	36,000	0	36,000
20259100	OTHER PROFESSIONAL SERVICES	23,020	13,120	33,100	21,012	55,000	0	55,000

EXPENDITURE DETAIL SCHEDULE - FY 2025-2026 FINAL BUDGET

ORANGEVALE RECREATION & PARK DISTRICT

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

Commitment Item	Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Final Budget	FY 24-25 Actuals	FY 24-25 Prelim Budget	Changes	FY 25-26 Final Budget
374A OLLAD								
20289800	OTHER OPERATING EXPENSE - SUPPLIES	0	2,310	16,000	3,399	16,000	0	16,000
	Object 20	477,285	436,814	654,440	498,305	705,200	16,500	721,700
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	60	1,101	1,300	1,245	1,500	0	1,500
	Object 30	60	1,101	1,300	1,245	1,500	0	1,500
42420100	BUILDINGS	0	0	0	0	0	0	0
42420200	STRUCTURES	11,669	418,922	230,000	213,886	0	15,000	15,000
	Object 42	11,669	418,922	230,000	213,886	0	15,000	15,000
43430300	EQUIPMENT	0	0	17,500	7,199	18,000	28,500	46,500
	Object 43	0	0	17,500	7,199	18,000	28,500	46,500
79790100	CONTINGENCY APPROPRIATIONS	0	0	0	0	0	0	0
	GENERAL RESERVES	0	0	0	0	0	0	0
	Object 79	0	0	0	0	0	0	0
	FUND CENTER 9379374	489,014	856,837	903,240	720,635	724,700	60,000	784,700
	FUND TOTAL 374 A	489,014	856,837	903,240	720,635	724,700	60,000	784,700

REVENUE DETAIL SCHEDULE - FY 2025-2026 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 374A - ORANGEVALE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT (OLLAD)

Commitment Item	Description	FY 22-23 Actuals	FY 23-24 Actuals	FY 24-25 Final Budget	FY 24-25 Actuals	FY 25-26 Prelim Budget	Changes	FY 25-26 Final Budget
OLLAD								
94941000	INTEREST INCOME	(26,607)	(34,382)	(17,191)	(23,281)	(20,000)	0	(20,000)
	Object 94	(26,607)	(34,382)	(17,191)	(23,281)	(20,000)	0	(20,000)
96960300	SPECIAL ASSESSMENT	(564,898)	(565,298)	(566,643)	(566,649)	(567,776)	0	(567,776)
	Object 96	(564,898)	(565,298)	(566,643)	(566,649)	(567,776)	0	(567,776)
	FUND CENTER 9379374	(591,505)	(599,680)	(583,834)	(589,930)	(587,776)	0	(587,776)
	FUND TOTAL 374 A	(591,505)	(599,680)	(583,834)	(589,930)	(587,776)	0	(587,776)



RESOLUTION NO: 25-08-749

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ORANGEVALE RECREATION AND PARK DISTRICT ADOPTING THE KENNETH GROVE LANDSCAPING & LIGHTING ASSESSMENT DISTRICT FINAL BUDGET FOR FISCAL YEAR 2025/2026

WHEREAS, all necessary estimates of revenues, expenditures and reserves were reviewed and filed for ending fiscal year 2024/2025; and

THEREFORE, IT IS HEREBY RESOLVED in accordance with Code Section 29089 of the Government Code, the final budget for the fiscal year 2025/2026, be and is hereby adopted in accordance with the following:

(1)	Salaries & Employee Benefits	\$ <u>0</u>
(2)	Services & Supplies	<u>8,650</u>
(3)	Other charges	<u>0</u>
(4)	Fixed Assets	
	(a) Land	<u>0</u>
	(b) Structures & Improvements	<u>16,000</u>
	(c) Equipment	<u>0</u>
(5)	Expenditure transfers	<u>0</u>
(6)	Contingencies	<u>0</u>
(7)	Provision for reserve increases	<u>0</u>
	TOTAL BUDGET REQUIREMENTS	\$ <u>24,650</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 and Certificates of Participation.

BE IT FURTHER RESOLVED that the proposed final budget be and is hereby adopted in accordance with the listed attachment which show in detail the approved appropriations, revenues, and methods of financing for the 2025/2026 fiscal year:

ON A MOTION by Director PAESINAL, seconded by Director Brown Bay, the foregoing Resolution was passed and adopted this 21th day of August 2025 by the following vote:

AYES: Brown Bay, PAESINAL, STICKNEY
 NOES: 0
 ABSTAIN: 0
 ABSENT: MELAZ, MONTES

APPROVED: Sharon Brunberg
 Chair, Board of Directors

ATTEST: [Signature]
 Clerk of the Board

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

FISCAL YEAR 2025-2026 FINAL BUDGET

Orangevale Recreation & Park District

FINANCING REQUIREMENTS SCHEDULE FOR FUND 374B

KENNETH GROVE ASSESSMENT DISTRICT

<u>APPROPRIATIONS BY OBJECT OF EXPENDITURE</u>	<u>MEANS OF FINANCING THE BUDGET REQUIREMENTS</u>
OBJECT 10 - SALARIES AND EMPLOYEE BENEFITS	ESTIMATED REVENUE \$ (5,728)
OBJECT 20 - SERVICES AND SUPPLIES	RESERVES TO BE DECREASED
OBJECT 30 - OTHER FINANCING USES	GENERAL RESERVES DECREASE -
LOAN AND LEASE REPAYMENTS	
INTEREST AND PRINCIPAL	
TAXES/LICENSES/ASSESSMENTS	
JUDGMENTS/DAMAGES	
TOTAL OBJECT 30 - OTHER FINANCING USES	TOTAL RESERVES TO BE DECREASED -
OBJECT 40 - FIXED ASSETS	FUND BALANCE AVAILABLE DECREASE (18,922)
OBJECT 41 - LAND ACQUISITION	ESTIMATED LONG-TERM LOAN PROCEEDS -
OBJECT 42 - STRUCTURES AND IMPROVEMENTS	TOTAL AVAILABLE FINANCING \$ (24,650)
OBJECT 43 - EQUIPMENT	
TOTAL OBJECT 40 - FIXED ASSETS	\$ 16,000
OBJECT 50 - FUNDS TRANSFERS OUT	
OBJECT 59 - FUNDS TRANSFERS IN	
OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT	
OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIES	
OBJECT 80 - OTHER COMMODITIES	
PROVISIONS FOR RESERVE INCREASES	
GENERAL RESERVES	BALANCE AS OF 7/01/25 5,932
OTHER RESERVES	INCREASES DECREASES
TOTAL BUDGETARY REQUIREMENT	\$ 25,191 \$ 18,922 \$ 6,269
TOTAL DIFFERENCE:	\$ 31,123 \$ 12,201
	APPROPRIATIONS LIMIT
	APPROPRIATIONS SUBJECT TO LIMIT
	OVER/UNDER LIMIT

EXPENDITURE DETAIL SCHEDULE - FY 2025-26 FINAL BUDGET

ORANGEVALE RECREATION & PARK DISTRICT

FUND 374B - KENNETH GROVE ASSESSMENT

Commitment Item	Description	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 25-26		
		Actuals	Actuals	Final Budget	Actuals	Prelim Budget	Final Budget	
20200500	ADVERTISING/LEGAL NOTICES	0	0	400	0	400	0	400
20207600	OFFICE SUPPLIES	0	20	50	0	50	0	50
20207602	SIGNS	0	0	50	0	50	0	50
20210300	AGRICULTURAL/HORTICULTURAL SERVICE	0	1050	2500	1050	2500	0	2500
20210400	AGRICULTURAL/HORTICULTURAL SUPPLIES	0	0	1500	0	1250	0	1250
20219800	WATER	680	672	850	911	1000	0	1000
20223600	FUEL & LUBRICANTS	1360	1085	1000	1000	1000	0	1000
20250500	ACCOUNTING SERVICES	634	666	680	654	680	0	680
20250700	ASSESSMENT/COLLECTION SERVICES	0	0	0	0	100	0	100
20252500	ENGINEERING SERVICES	1000	1000	1000	2838	1000	0	1000
20253100	LEGAL SERVICES	0	0	100	0	100	0	100
20256200	TRANSCRIBING SERVICES	0	0	100	0	100	0	100
20259100	OTHER PROFESSIONAL SERVICES	0	0	320	0	320	0	320
20289900	OTHER OPERATING EXPENSE - SERVICES	0	0	100	0	100	0	100
	Object 20	3,674	4,493	8,650	6,453	8,650	0	8,650
42420200	STRUCTURES	0	0	16,000	0	16,000	0	16,000
	Object 42	0	0	16,000	0	16,000	0	16,000
79790100	CONTINGENCY APPROPRIATIONS	0	0	0	0	0	0	0
	Object 79	0	0	0	0	0	0	0
	FUND CENTER 9379375	3,674	4,493	24,650	6,453	24,650	0	24,650
	FUND TOTAL 374 B	3,674	4,493	24,650	6,453	24,650	0	24,650

REVENUE DETAIL SCHEDULE - FY 2025-26 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 374B - KENNETH GROVE ASSESSMENT

Commitment Item	FUND	FY 22-23		FY 23-43		FY 24-25		FY 25-26		Changes	FY 25-26 Final Budget
		Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget		
	KENNETH GROVE										
94941000	INTEREST INCOME	(885)	(200)	(1,375)	(200)	(1,242)	(300)		0		(300)
	Object 94	(885)	(200)	(1,375)	(200)	(1,242)	(300)		0		(300)
96960300	SPECIAL ASSESSMENT	(5,428)	(5,428)	(5,416)	(5,428)	(5,328)	(5,428)		0		(5,428)
	Object 96	(5,402)	(5,428)	(5,416)	(5,428)	(5,328)	(5,428)		0		(5,428)
	FUND CENTER 9379375	(6,287)	(5,628)	(6,791)	(5,628)	(6,570)	(5,728)		0		(5,728)
	FUND TOTAL 374 B	(6,287)	(5,628)	(6,791)	(5,628)	(6,570)	(5,728)		0		(5,728)



RESOLUTION #25-08-750

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, 2025.

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, 2025, according to the table outlined in Exhibit A.

ON A MOTION by Director Brunberg, seconded by Director Stickenf, the foregoing Resolution was passed and adopted by the Orangevale Recreation and Park District Board of Directors this 21st day of August 2025 by the following vote to wit.

AYES: Presinal, Stickenf, Brunberg
NOES: 0
ABSENT: MERAZ, MONTES
ABSTAIN: 0

APPROVED: Sharon Brunberg
Chair, Board of Directors

ATTEST: [Signature]
Clerk of the Board

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

**Orangevale Recreation and Park District
Reserve Fund Allocation - Fiscal 2025/26 FINAL**

Orangevale Recreation and Park District - General Fund 332A	
Reserve Fund Category	
Unrestricted	
Assigned	
Swimming Pool @ 7/1/22	200,000
Swimming Pool @ 7/1/23	200,000
Swimming Pool @ 7/1/24	200,000
Swimming Pool @ 7/1/25	200,000
Capital Replacement - Community Center @ 7/1/22	150,000
Capital Replacement - Community Center @ 7/1/23	150,000
Capital Replacement - Community Center @ 7/1/24	150,000
Capital Replacement - Community Center @ 7/1/25	150,000
Capital Replacement - Parking Lots & Pathways @ 7/1/22	50,000
Capital Replacement - Parking Lots & Pathways @ 7/1/23	50,000
Capital Replacement - Parking Lots & Pathways @ 7/1/24	50,000
Capital Replacement - Parking Lots & Pathways @ 7/1/25	50,000
Capital Replacement - Park Equipment @ 7/1/22	145,014
Capital Replacement - Park Equipment @ 7/1/23	145,014
Capital Replacement - Park Equipment @ 7/1/24	145,014
Capital Replacement - Park Equipment @ 7/1/25	145,014
Total Assigned (General Reserve) @ 7/1/22	545,014
Total Assigned (General Reserve) @ 7/1/23	545,014
Total Assigned (General Reserve) @ 7/1/24	545,014
Total Assigned (General Reserve) @ 7/1/25	545,014
2021/22 Fiscal Budget (Fund Balance) @ 7/1/22	1,379,553
2022/23 Fiscal Budget (Fund Balance) @ 7/1/23	981,720
2023/24 Fiscal Budget (Fund Balance) @ 7/1/24	643,529
2024/25 Fiscal Budget (Fund Balance) @ 7/1/25	892,854
<i>Unassigned Balance as of 7/1/2022</i>	<i>601,863</i>
<i>Unassigned Balance as of 7/1/2023</i>	<i>360,985</i>
<i>Unassigned Balance as of 7/1/2024</i>	<i>278,187</i>
<i>Unassigned Balance as of 7/1/2025</i>	<i>216,660</i>
Orangevale Landscaping and Lighting Assessment District (OLLAD) 374A	
Reserve Fund Category	
Unrestricted	
Assigned	
Debt Service & OLLAD Maintenance @ 7/1/22	824,231
Increase/Decrease 22/23	106,491
Debt Service & OLLAD Maintenance @ 7/1/23	930,722
Increase/Decrease 23/24	-261,166
Debt Service & OLLAD Maintenance @ 7/1/24	669,556

Increase/Decrease 24/25	-130,706
Debt Service & OLLAD Maintenance @ 7/1/25	538,850

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

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

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