

**ORANGEVALE RECREATION & PARK DISTRICT
BOARD OF DIRECTORS MEETING
THURSDAY, JUNE 13, 2019**

REGULAR MEETING 6:30 PM

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

NOTE: The Board of Directors may take up any Agenda item at any time, regardless of the order listed. Action may be taken on any item on the Agenda.

1. CALL TO ORDER

2. ROLL

3. PLEDGE OF ALLEGIANCE

4. APPROVAL OF AGENDA

5. PUBLIC DISCUSSION

Any person may address the board upon any subject within the jurisdiction of the Orangevale Recreation & Park District with each speaker being limited to three minutes. However, the Chairperson can impose reasonable limitations to the maximum time per person and per agenda item to allow the Board to complete its business. Any matter that requires action will be referred to staff or committee for a report and action at a subsequent meeting.

6. MINUTES

- a. Approval of minutes of February 28, 2019 Special Meeting (pg 1-2)
- b. Approval of minutes of April 11, 2019 (pg 3-7)
- c. Approval of minutes of May 9, 2019 (pg 8-13)
- d. Approval of minutes of May 30, 2019 Special Meeting (pg 14-15)

7. CORRESPONDENCE

- a. Confidential envelope – Attorney billing April 2019
- b. CAPRI Liability and Property Dividend for FY 2002/03 (pg 16-17)
- c. Sacramento County Treasury Oversight Committee - Special District Representative Election Results (pg 18)

8. CONSENT CALENDAR: Reading/Opportunity to Pull Items for Discussion/Board Action

Consent items are considered routine and are intended to be acted upon in one motion, without discussion. During this portion of the meeting, the Consent Calendar will be read aloud. Prior to approval, the Chairperson will give the Board, staff, and public the opportunity to pull any item for discussion. The remaining Calendar will be acted upon. Any pulled items will then be heard and acted upon individually.

8.1 CONSENT MATTERS GENERAL FUND

- a. Ratification of Claims for May 2019 (pg 19-20)
- b. Budget Status Report for May 2019 (pg 21-23)
- c. Revenue Report for May 2019 (pg 24)

8.2 OLLAD CONSENT MATTERS

- a. Ratification of Claims for May 2019 (pg 25-26)
- b. Budget Status Report for May 2019 (pg 27-28)

8.3 KENNETH GROVE CONSENT MATTERS

- a. Ratification of Claims for May 2019 (pg 29)
- b. Budget Status Report for May 2019 (pg 30)

9. NON-CONSENT MATTERS GENERAL FUND

10. STANDING COMMITTEE REPORTS

- a. Administration & Finance
- b. Maintenance & Operation
- c. Recreation Committee
- d. Personnel & Policy
- e. Government
- f. Planning Committee
- g. Trails Committee
- h. Ad Hoc

11. ADMINISTRATOR'S REPORT

- a. Monthly Activity Report – May 2019 (pg 31-35)
- b. Report on Electric Greenway Trail Open House #2 – (verbal)
- c. Big Day of Service Report (verbal)
- d. Report on CARPD Conference (verbal)

12. UNFINISHED BUSINESS

13. NEW BUSINESS

- a. Consider approval of Memorial Pedestal Concept and Location for Deputy Robert French who Died in the Line of Duty to be Located Near the Danny Oliver Memorial Bench at Orangevale Community Center Park – Presentation by Debbie Settles (pg 36-38)
- b. Voter Survey Presentation for District Funding Options from Isom Advisors (pg 39-presentation)
- c. Approval of Resolution 19-06-621, Resolution Adopting the Orangevale Recreation and Park District Preliminary Budget for Fiscal Year 2019/20 (pg 40-66)
- d. Public Hearing: Orangevale Landscaping and Lighting Assessment District (OLLAD)
 - 1. Approval of Resolution 19-06-622, Resolution Adopting the Orangevale Landscaping and Lighting Assessment District Preliminary Budget for Fiscal Year 2019/20 (pg 67)
 - 2. Approval of Resolution 19-06-623, Resolution Approving the Engineer's Report, Confirming the Diagram and Assessment, and Ordering the Levy of Assessment for Fiscal Year 2019-20 for the Orangevale Landscaping and Lighting Assessment District (OLLAD) (pg 68-116)
- e. Public Hearing: Kenneth Grove Landscaping and Lighting Assessment District
 - 1. Approval of Resolution 19-06-624, Resolution Adopting the Kenneth Grove Landscaping and Lighting Assessment District Preliminary Budget for Fiscal Year 2019/20 (pg 117)
 - 2. Approval of Resolution 19-06-625, Resolution Confirming the Diagram and Assessment, and Ordering the Levy of Assessment for Fiscal Year 2019-20 for the Kenneth Grove Landscaping and Lighting Assessment District (pg 118-138)
- f. Approval of Resolution 19-06-626 Proclaiming the Month of July 2019 as Parks Make Life Better Month (pg 139)
- g. Approval of Resolution 19-06-627, Resolution Amending the District Salary Schedule (pg 140-142)
- h. Approval of Resolution 19-06-628, Resolution Allocating Park Development Fees and In-Lieu Fees to District Capital Projects (pg 143)
- i. Approval of the Agreement with Meals on Wheels ACC for the Senior Nutrition Program (pg 144-152)
- j. Approval the Proposal from S.E. Technologies to Provide Fire Alarm Panel Replacement and Fire/Security Monitoring for the Orangevale Community Center, Activity Building and Swimming Pool at Orangevale Community Center Park (pg 153-168)
- k. Approve the Agreement with Exclusive Exteriors to Construct an Irrigation System Around the Expanded Playground at Orangevale Youth Center Park in the Amount of \$8,219 (pg 169-185)
- l. Approve the Agreement with Exclusive Exteriors to Construct Pathways to the Game Areas at Orangevale Community Park in the Amount of \$19,883 (pg 186-207)

- m. Approval of Agreement with Nor-Cal Security to Provide Security Services for District Facility Rentals (pg 208-219)
- n. Approval of Agreement with Xiphos Corporation to Provide Security Services for District Facility Rentals (pg 220-231)
- o. Approval of Agreement with The Davey Tree Expert Company to Remove a Fallen Tree at the Sundance Natural Area in the Amount of \$10,860 (pg 232-251)
- p. Approve the Letter of Engagement from Auditor Larry Bain for the Fiscal 2018/19 Audit in the Amount not to Exceed \$8,200 (pg 252-256)
- q. Approval of Easement for Public Roadway and Public Utilities and Acknowledgement of Donation with the County of Sacramento for 3,024 square feet of District property at Orangevale Community Center Park (pg 257-268)
- r. Approve Quote for Appraisal Services from Smith & Associates (pg 269-272)

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

15. **ITEMS FOR NEXT AGENDA**

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**

18. **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

Manie Meraz

Mike Stickney

Sharon Brunberg

Lisa Montes

Erica Swenson

ORANGEVALE RECREATION & PARK DISTRICT

Minutes of the Special Meeting of Board of Directors February 28, 2019

A Special Meeting of the Board of Directors of the Orangevale Recreation & Park District was held on Thursday, February 28, 2019 at the District Office. Director Stickney called the meeting to order at 6:37 p.m.

Directors present: Meraz, Montes, Stickney, Swenson, Brunberg
Staff present: Greg Foell, District Administrator, Jennifer Von Aesch, Finance/HR Superintendent, Horacio Oropeza, Park Superintendent, Emily Romine, Recreation Specialist

3. **PLEDGE OF ALLEGIANCE** The Pledge of Allegiance was conducted.
4. **APPROVAL OF AGENDA** Upon a motion by Director Meraz, seconded by Director Montes, the agenda was approved 5-0-0 with Meraz, Stickney, Brunberg, Swenson, and Montes Ayes. There were no Nays or Abstentions.
5. **PUBLIC DISCUSSION** There was no public discussion.
6. **ADMINISTRATOR'S REPORT** Not discussed.
7. **UNFINISHED BUSINESS** None.
8. **NEW BUSINESS**
 - a) **Discussion and Prioritization of the District's Capital Improvement, Capital Replacement, and ADA Improvement Projects:** Admin. Foell summarized the Capital Improvement, Capital Replacement, and ADA Improvement Plans and how they are utilized together to develop the District's yearly plan for capital improvements. The Board reviewed the projects listed on the draft capital projects form and reprioritized the projects by park and District-wide. The Board discussed and agreed that considering the proposed bond survey, the main focus this year is the overall big picture of the District. The number one project for both Almond Park and Pecan Park is the restrooms. Administrator Foell will get an engineer's cost estimate for the both. The top priority for the Youth Center Area is the building floors and for the Orangevale Community Center Park a walking path around the perimeter. The final location discussed was the Orangevale Community Center. The HVAC and roof repair/replacement moved to the top. The project list will be re-evaluated during the final budget deliberations. Administrator Foell cautioned that the budget may not support many projects during the Fiscal 19/20 Budget.

- b) Discussion Regarding Alternative Financing and Community Survey Options for Implementation of the District's Capital Improvement Plan Retirement, and Cost of Living Adjustment (COLA): Administrator Foell summarized the three presentations that the District has had regarding the proposed financing options. A General Obligation Bond, which needs a 2/3's vote, is an ad valorem tax, cannot be spent on operational expenses and ends after a designated number of years. A Special Tax, which also needs a 2/3's vote, is a flat amount, can be spent on operational expenses and may not have an ending date. Additionally, consideration needs to be given to the two types of community surveys: 400 person phone survey, or a 4000 home mailed survey. A vote will need to be made in the next few months.

9. DIRECTOR AND STAFF COMMENTS

No items were discussed.

10. ITEMS FOR NEXT AGENDA

No items were discussed.

11. ADJOURNMENT

With no further business to discuss, the special meeting of the Board of Directors was adjourned at 8:44 p.m.

Michael Stickney, Chairperson

ORANGEVALE RECREATION & PARK DISTRICT

Minutes of Meeting of Board of Directors April 11, 2019

A Regular Meeting of the Board of Directors of the Orangevale Recreation and Park District was held on Thursday, April 11, 2019 at the District Office. Director Stickney called the meeting to order at 6:37 p.m.

Directors present: Swenson, Stickney, Brunberg
Directors absent: Meraz, Montes

Staff present: Greg Foell, District Administrator
Jennifer Von Aesch, Finance/HR Superintendent
Horatio Oropeza, Park Superintendent
Jason Bain, Recreation Supervisor
Melyssa Woodford, Administrative Services Supervisor

3. **PLEDGE OF ALLEGIANCE** The Pledge of Allegiance was conducted.

4. **APPROVAL OF AGENDA**
MOTION #1 Items 6.a. and 6.b were removed from the agenda. On a motion by Director Brunberg to approve the agenda as modified, seconded by Director Swenson, the agenda was approved by a vote of 3-0-0 with Directors Swenson, Brunberg, and Stickney voting Aye. There were no Abstentions or Nays. Director Meraz and Montes were absent.

5. **PUBLIC DISCUSSION** There was no public discussion.

6. **MINUTES**
 - a) Approval of Minutes of February 28, 2019 special meeting (supplement): Removed from agenda.
 - b) Approval of minutes of March 14, 2019 (supplement): Removed from agenda.

7. **CORRESPONDENCE**
 - a) California Special Districts Association call for nominations (Seat B) (pg 1-5): No Board member expressed an interest in the position.

8. **CONSENT CALENDAR**
MOTION #2 On a motion by Director Brunberg, seconded by Director Stickney, the consent calendar was approved by a vote of 3-0-0 with Directors Swenson, Brunberg, and Stickney voting Aye. There were no Abstentions or Nays. Director Meraz and Montes were absent.

- 8.1. **CONSENT MATTERS GENERAL FUND**
 - a) Ratification of Claims for March 2019 (pg 6-7)
 - b) Budget Status Report for March 2019 (pg 8-10)
 - c) Revenue Report for March 2019 (pg 11)

**8.2. OLLAD
CONSENT
MATTERS**

- a) Ratification of Claims for March 2019 (pg 12-13)
- b) Budget Status Report for March 2019 (pg 14-15)

**8.3. KENNETH GROVE
CONSENT
MATTERS**

- a) Ratification of Claims for March 2019 (pg 16)
- b) Budget Status Report for March 2019 (pg 17)

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

No items

**10. STANDING
COMMITTEE
REPORTS**

- a) Administration and Finance: – Recap of the March 31, 2019 meeting (pg 18): Admin. Foell gave a recap of the Finance Committee Meeting.
- 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 – March 2019 (pg 19-21): Admin. Foell updated the Board on various meetings that staff attended and their impact on the District. Rec. Supervisor Bain noted another highly successful month for Top Notch Basketball. Supervisor Woodford updated the Board on how well the Collette Travel program has been going.

**12. UNFINISHED
BUSINESS**

- a) Report on Electric Greenway Trail – Public Meeting Scheduled for April 9, 2019 Cancelled (verbal): Admin. Foell stated that the meeting had been cancelled and would be rescheduled for May.

None discussed.

13. NEW BUSINESS

MOTION #3

- a) a. Approval of Resolution 19-04-616, Authorizing the Renewal Application for the State and Federal Surplus Property Program and Establishing the District Administrator, Park Superintendent, Finance/HR Superintendent, Recreation Supervisor, and Administrative Services Supervisor as Purchasing Agents (pg 22-29): On a motion by Director Brunberg, seconded by Director Swenson Resolution 19-04-616 was approved by a vote of 3-0-0 with Directors Swenson, Brunberg, and Stickney voting Aye. There were no Abstentions or Nays. Director Meraz and Montes were absent.

MOTION #4

- b) Discussion Regarding Direction for Consultant in Providing Community Survey Services (verbal): On a motion by Director Brunberg to approve that the direction be to narrow the questions to just the general obligation bonds to keep it simple and get better results, seconded by Director Swenson and approved by a vote of 3-0-0 with Directors Swenson, Brunberg, and Stickney voting Aye. There were no Abstentions or Nays. Director Meraz and Montes were absent.

MOTION #5

- c) Approval of Agreement with Sierra Striping, Inc. and Sealcoating to complete Seal Coating and Striping of Three Parking Lots and One Trail in the Amount of \$51,995 (pg 30-48): On a motion by Director Brunberg, seconded by Director Swenson, the motion to approve the agreement was approved by a vote of 3-0-0 with Directors Swenson, Brunberg, and Stickney voting Aye. There were no Abstentions or Nays. Director Meraz and Montes were absent.

MOTION #6

- d) Approval of Agreement with J&S Asphalt to Repair Cracks, Resurface and Stripe the Almond Park Tennis Courts in the Amount of \$25,042 (pg 49-64): On a motion by Director Brunberg, seconded by Director Swenson, the agreement was approved by a vote of 3-0-0 with Directors Swenson, Brunberg, and Stickney voting Aye. There were no Abstentions or Nays. Director Meraz and Montes were absent.

MOTION #7

- e) Approval of Agreement with Sierra Striping, Inc. and Sealcoating to complete Striping of Four Parking Lots in the Amount of \$7,745 (pg 65-83): On a motion by Director Swenson, seconded by Director Brunberg, the agreement was approved by a vote of 3-0-0 with Directors Swenson, Brunberg, and Stickney voting Aye. There were no Abstentions or Nays. Director Meraz and Montes were absent.
- f) Approval of Resolution 19-04-617, Resolution to Implement an Outdoor Fitness Court at Orangevale Community Park (pg 84-95): Admin. Foell summarized the grant program and requirements for OVparks. Director Stickney requested staff ask

MOTION #8

about any requirements on the length of time the sponsors logo would remain on the backboard. Rec. Supervisor Bain summarized the funding requirements of the project. On a motion by Director Brunberg, seconded by Director Stickney, Resolution 19-04-617 was approved by a vote of 3-0-0 with Directors Swenson, Brunberg, and Stickney voting Aye. There were no Abstentions or Nays. Director Meraz and Montes were absent.

MOTION #9

g) Approve Quote for Appraisal Services from Richard Davis (pg 96-100): Admin. Foell mentioned that the cost for a commercial appraisal is in line with this quote for services. On a motion by Director Brunberg, seconded by Director Swenson the quote was approved by a vote of 3-0-0 with Directors Swenson, Brunberg, and Stickney voting Aye. There were no Abstentions or Nays. Director Meraz and Montes were absent.

14. DIRECTOR AND STAFF COMMENTS

Supervisor Bain stated that lifeguard training starts next week. He mentioned that our pool is requested to be rented by other aquatic groups while their home pools are being repaired.

Superintendent Oropeza discussed the patching of the bottom of the pool. Admin. Foell stated that staff did an excellent job with the patch. Supt. Oropeza discussed participating as a facilitator in a seminar at the CPRS Conference. He spoke about the value in job shadowing and getting an idea of what other's jobs entail.

Coordinator Woodford discussed the Parking Lot Sale, the Open House, and that the TigerSharks begin April 30th. March 11th is the Spring Craft Fair. A new Campout program will be held in June.

Ms. Von Aesch stated that the Form 700 was completed on time.

Admin. Foell discussed the Youth Center Playground Project and the Youth Center Flooring Project. He stated the staff's role in preparing for these projects and their willingness to expand the projects to improve the facility for the public. Danny, Leo, and Doug prepared the Youth Center for painting and a volunteer group from our Yoshinkan Aikido class is coming to do the painting. The project will be a nice face lift for a very old building. He expressed that it was a true group effort as the volunteers were secured by Melyssa Woodford and she also relocated several programs so the construction could occur.

Director Swenson complimented the staff for their good work. Director Swenson will be out of town for the May 2019 meeting and the Big Day of Service.

Director Stickney mentioned the overflow parking area at the Disc Golf Course being muddy. Director Brunberg suggested installing

pavers that allow the grass to grow through but that you can drive on.

Supt. Oropeza mentioned that the staff pumped out a significant amount of water from that area of the Disc Golf Course in preparation for the Disc Golf tournaments which significantly reduced the parking impact to the area.

Admin. Foell mentioned that Bruce Edwards organized two work projects for volunteers at the Disc Golf Course that cleaned up the area along the creek, trimmed and chipped dead limbs and prepared the course to look great for the tournaments in March and everyday play.

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 Stickney resumed open session. Director Stickney stated that Admin. Foell was designated as the real property negotiator for the property at 6930 Hazel Avenue.

18. ADJOURNMENT

MOTION #10

With no further business to discuss, the general meeting of the Board of Directors was adjourned at 8:46 p.m. On a motion by Director Brunberg, seconded by Director Stickney, the adjournment was approved by a vote of 3-0-0 with Directors Swenson, Brunberg, and Stickney voting Aye. There were no Abstentions or Nays. Director Meraz and Montes were absent.

Mike Stickney, Chairperson

ORANGEVALE RECREATION & PARK DISTRICT

Minutes of Meeting of Board of Directors May 9, 2019

A Regular Meeting of the Board of Directors of the Orangevale Recreation and Park District was held on Thursday, May 9, 2019 at the District Office. Director Stickney called the meeting to order at 6:33 p.m.

Directors present: Meraz, Stickney, Brunberg
Directors absent: Swenson, Montes
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**
MOTION #1 On a motion by Director Brunberg, seconded by Director Stickney, the agenda was approved by a vote of 3-0-0 with Directors Brunberg, Meraz and Stickney voting Aye. There were no Abstentions or Nays. Directors Swenson and Montes were absent.

5. **PUBLIC DISCUSSION**
MOTION #2 Frances Merrell addressed the Board and discussed park safety at Orangevale Community Park in the open space area off Filbert Avenue by Green Oaks school. She stated that the area had become overgrown and that she was concerned about children's safety as well as a potential fire hazard as the grasses dry up. Administrator Foell stated that the park staff will be cutting fire breaks through June and that he would contact her in early July to reassess the area and discuss what further action may be needed.

6. **MINUTES**
MOTION #2
 - a) Approval of Minutes of March 14, 2019 Special Meeting (pg 1-2): On a motion by Director Brunberg, seconded by Director Stickney, the minutes were approved by a vote of 3-0-0 with Directors Meraz, Stickney and Brunberg voting Aye. There were no Abstentions or Nays. Directors Swenson and Montes were absent.

 - b) Approval of Minutes of March 14, 2019 Meeting (pg 3-7): On a motion by Director Brunberg, seconded by Director Meraz, the minutes were approved by a vote of 3-0-0 with Directors Brunberg, Meraz, and Stickney voting Aye. There were no Abstentions or Nays. Directors Swenson and Montes were absent.

7. CORRESPONDENCE

MOTION #4

- a) Confidential Envelope – Attorney Billing February and March 2019: On a motion by Director Brunberg, seconded by Director Stickney, the attorney billing was approved by a vote of 3-0-0 with Directors Brunberg, Meraz, and Stickney voting Aye. There were no Abstentions or Nays. Directors Swenson and Montes were absent.
- b) Letter from County of Sacramento – Treasury Oversight Committee Special District Representative Election – 2019 Ballot (pg 8-9): On a motion by Director Meraz, seconded by Director Brunberg, the motion to vote for Amanda Thomas to serve on the County Treasury Oversight Committee was approved by a vote of 3-0-0 with Directors Brunberg, Meraz, and Stickney voting Aye. There were no Abstentions or Nays. Directors Swenson and Montes were absent.
- c) Letter of thanks from the AARP Tax-Aide program commending Melyssa Woodford, Christina Leveille, Kathy Harding, Megan Brennan, Emily Romine and Sue Myren for their support of the program (pg 10): Board members commended staff for their work with the AARP Tax-Aide program in scheduling appointments for over 600 participants in 10 weeks.
- d) Letter of thanks from the Sacramento County Voter Registration & Elections Department (pg 11): Admin. Foell expressed that the letter was thanking the District for being a voting site.
- e) Letter from the California Association of Recreation and Park Districts (CARPD) Soliciting Candidates for the CARPD Board of Directors (pg 12-15): On a motion by Brunberg, seconded by Director Stickney the motion to Approve Resolution 19-05-620, Resolution Nominating Manie Meraz to Run for Election for the California Association of Recreation and Park Districts (CARPD) Board of Directors was approved by a vote of 3-0-0 with Directors Brunberg, Meraz, and Stickney voting Aye. There were no Abstentions or Nays. Directors Swenson and Montes were absent.

MOTION #5

8. CONSENT CALENDAR

MOTION #6

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

8.1. CONSENT MATTERS GENERAL FUND

- a) Ratification of Claims for April 2019 (pg 16-17)
- b) Budget Status Report for April 2019 (pg 18-20)
- c) Revenue Report for April 2019 (pg 21)

8.2. OLLAD CONSENT MATTERS

- a) Ratification of Claims for April 2019 (pg 22-23)
- b) Budget Status Report for April 2019 (pg 24-25)

**8.3. KENNETH GROVE
CONSENT
MATTERS**

- a) Ratification of Claims for April 2019 (pg 26)
- b) Budget Status Report for April 2019 (pg 27)

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

MOTION #7

- a) Ratification of Claims for April 2019 (pg 28): On a motion by Director Brunberg, seconded by Director Stickney, the non-consent calendar was approved by a vote of 3-0-0 with Directors Brunberg, Meraz, and Stickney voting Aye. There were no Abstentions or Nays. Directors Swenson and Montes were absent.

**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 – April 2019 (pg 29-34): Admin. Foell summarized several items from the Activity Report and highlighted the Big Day of Service Projects that would take place on Saturday, May 11th. Recreation Supervisor Bain elaborated on the success of the Open House with summer registrations received doubling the amount of the previous year.
- b) Report on Electric Greenway Trail – Second Community Meeting, Tuesday, May 21st (pg 35-36) Admin. Foell reminded the Board about this meeting.

- c) Sacramento Local Area Formation Commission (LAFCo) Budget (verbal): Admin. Foell stated that the LAFCo Budget is very similar to the past year and that the agency allocation would be available in early June.
- d) Big Day of Service Update (verbal): Admin. Foell gave the update on the three projects happening at Pecan Park and the game project at Orangevale Community Park along with small tree plantings at both parks. Admin. Foell stated that Park Supt. Oropeza has done an outstanding job coordinating the projects and ensuring the District has completed preparations for the event.

12. UNFINISHED BUSINESS

None discussed.

13. NEW BUSINESS

- a) Presentation of the Orangevale Recreation & Park District Preliminary Budget for Fiscal 2019-20 (supplement): Admin. Foell highlighted several items in the Preliminary Budget Message. He stated that the first tax installment was lower than projected and that if the second installment (due to be posted May 17th) didn't reach projections that adjustments would need to be made to decrease the capital improvement items. Increases to the 2019/20 Fiscal Budget include increases to salaries due to annual step increases, the minimum wage increases, increases to health insurance premiums, and increases in retirement cost from SCERS. He stated that staff is looking into possible alternatives related to paying off the unfunded liability portion of the SCERS rates and will report back no later than the August final budget meeting. No increases in full-time positions are being recommended.

MOTION #8

- b) Approval of Resolution 19-05-618 Resolution of Intention to Levy Assessments for Fiscal Year 2019-20, Preliminarily Approving Engineer's Report, and Providing for Notice of Hearing for the Orangevale Landscaping and Lighting Assessment District (OLLAD) (pg 37-84): On a motion by Director Brunberg, seconded by Director Meraz, Resolution 19-05-618 was approved by a vote of 3-0-0 with Directors Brunberg, Meraz, and Stickney voting Aye. There were no Abstentions or Nays. Directors Swenson and Montes were absent.

MOTION #9

- c) Approval of Resolution 19-05-619 Resolution of Intention to Levy Assessments for Fiscal Year 2019-20, Preliminarily Approving Engineer's Report, and Providing for Notice of Hearing for the Kenneth Grove Landscaping and Lighting Assessment District (pg 85-104): On a motion by Director Brunberg, seconded by Director Meraz, Resolution 19-05-619 was approved by a vote of 3-0-0 with Directors Brunberg, Meraz, and Stickney voting Aye. There were no Abstentions or Nays. Directors Swenson and Montes were absent.

MOTION #10

d) Approval of Special Event Application from the Iglesia Evangelica Pentecostal Church to Rent the Pavilion and Rock Amphitheater at Orangevale Community Park on July 27, 2019 (pg 105-109): On a motion by Director Brunberg, seconded by Director Stickney the event application was approved by a vote of 3-0-0 with Directors Brunberg, Meraz, and Stickney voting Aye. There were no Abstentions or Nays. Directors Swenson and Montes were absent.

MOTION #11

e) Approval of Quote from Sacramento for Tractors, Inc. to Purchase a Kubota MX Series Tractor in the amount of \$51,484.27 (pg 110-111): On a motion by Director Brunberg, seconded by Director Meraz, the quote was approved by a vote of 3-0-0 with Directors Brunberg, Meraz, and Stickney voting Aye. There were no Abstentions or Nays. Directors Swenson and Montes were absent.

MOTION #12

f) Discussion and Update of Master Plan Strategies and Tactics (presentation): Admin. Foell and Rec. Supervisor Bain presented the strategies and tactics that had been accomplished since the last report. Copies of the updated Strategies and Tactics were provided to the Board members.

g) Rejection of Claim for Damages from The Hartford – Central Recovery Office (pg 112-114): On a motion by Director Brunberg, seconded by Director Meraz, Rejection of Claim for Damages from The Hartford was approved by a vote of 3-0-0 with Directors Brunberg, Meraz, and Stickney voting Aye. There were no Abstentions or Nays. Directors Swenson and Montes were absent.

14. DIRECTOR AND STAFF COMMENTS

Supervisor Woodford reminded the Board about the Craft Fair this weekend.

Supervisor Bain spoke about the upcoming “Campout” in June and the planning efforts of Sheila King, La Rissa Clark, and Emily Romine. He discussed the District Open House event and stated that the District took in more than \$27,000 in registrations that day. TigerSharks is in full swing and he mentioned that they are currently having their pasta feed in the auditorium.

Park Superintendent Oropeza discussed the preparations for the Big Day of Service.

Ms. Von Aesch stated that preparations for summer employment were going well.

Admin. Foell stated that Chelsea McAdam has put in her resignation. She will be working through the Craft Fair on May 11th. The District has appreciated her excellent work and wish her the best in her future

endeavors.

Admin. Foell expressed his appreciation to Park Supt. Oropeza and the entire maintenance staff for their efforts in preparation for the Big Day of Service and the significant work this time of the year out in the parks. He mentioned that Supervisor Woodford was doing an outstanding job insuring all of the program details are attended to and for her supervision of the front office staff. He also recognized Supervisor Bain for taking on additional responsibilities and for he and Finance/HR Supt. Von Aesch for their work on grant applications through Prop. 68. He then recognized Supt. Von Aesch for her valuable work and support in the office and for her collaboration on a number of projects outside her normal responsibilities.

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

b. Closed Session pursuant to Government Code Section 54957
Public Employee Performance Evaluation: District Administrator

17. RESUME PUBLIC SESSION & ANNOUNCE ACTIONS FROM CLOSED SESSION

Director Stickney resumed open session.

a. Director Stickney stated that no action was taken on this matter. Direction was given to the Administrator.

b. Director Stickney stated that the Administrator received a positive evaluation. Director Brunberg motioned to move the District Administrator to Step 8 on the District Salary Schedule effective at the next pay period. Director Stickney seconded the motion and the motion was approved by a vote of 3-0-0 with Directors Brunberg, Meraz, and Stickney voting Aye. There were no Abstentions or Nays. Directors Swenson and Montes were absent.

MOTION #14

18. ADJOURNMENT

MOTION #15

With no further business to discuss, the general meeting of the Board of Directors was adjourned at 9:30 p.m. On a motion by Director Brunberg, seconded by Director Stickney, the adjournment was approved by a vote of 3-0-0 with Directors Brunberg, Meraz, and Stickney voting Aye. There were no Abstentions or Nays. Directors Swenson and Montes were absent.

Mike Stickney, Chairperson

ORANGEVALE RECREATION & PARK DISTRICT

Minutes of the Special Meeting of Board of Directors May 30, 2019

A Special Meeting of the Board of Directors of the Orangevale Recreation & Park District was held on Thursday, May 30, 2019 at the District Office. Director Stickney called the meeting to order at 6:35 p.m.

Directors present: Meraz, Stickney, Brunberg
Directors absent: Montes, Swenson
Staff present: Greg Foell, District Administrator, Jennifer Von Aesch, Finance/HR

3. **PLEDGE OF ALLEGIANCE** The Pledge of Allegiance was conducted.
4. **APPROVAL OF AGENDA**
MOTION #1 Upon a motion by Director Brunberg, seconded by Director Stickney, the agenda was approved 3-0-0 with Meraz, Stickney and Brunberg Ayes. There were no Nays or Abstentions. Directors Montes and Swenson were absent.
5. **PUBLIC DISCUSSION** There was no public discussion.
6. **ADMINISTRATOR'S REPORT** Administrator Foell reported on the Electric Greenway Project and stated the second community open house was held on May 21st. He mentioned that there were two residents that were opposed to the project and a number of residents that expressed being in favor. The Mitigated Negative Declaration will be considered by the City of Citrus Heights City Council at a public hearing on Thursday, June 27, 2019 at 7:00 p.m. at the Citrus Heights City Council Chambers.
7. **UNFINISHED BUSINESS** None.
8. **NEW BUSINESS**
MOTION #2
 - a) **Discussion and Prioritization of the District's Capital Improvement, Capital Replacement, and ADA Improvement Projects:** Admin. Foell summarized the discussion at the February 28th Special Meeting regarding the District's Capital Improvement, Capital Replacement, and ADA Improvement Plans. He stated that this special meeting was to consider and prioritize capital items for the Fiscal 2019/20 Budget. Admin. Foell and the Board discussed each of the items listed for inclusion in the Preliminary Budget. The project list will be re-evaluated during the final budget deliberations. Director Brunberg motioned to remove two items from the Preliminary Budget capital project list including the Hazel Tennis Court Renovation and the Youth Center Playground. The motion was seconded by Director Stickney and was approved 3-0-0 with Meraz, Stickney and Brunberg Ayes. There were no Nays or Abstentions. Directors Montes and Swenson were absent.

- b) Discussion of Salaries and Benefits, SCERS Retirement, and Cost of Living Adjustment (COLA): Administrator Foell stated that the District received the second installment of taxes in May and will be close to meeting District budget projections. He then reviewed the Budget versus Actual Spreadsheet which he stated provides a snapshot of the District fund balances. Admin. Foell explained the fund balances for each fund and discussed the balances needed to avoid dry period financing from the County. Salaries and benefits were discussed as well as the CPI for the year which is approximately two percent. The SCERS retirement fund was discussed as well as health care cost estimates for the next fiscal year. The Board discussed options for repaying the SCERS unfunded liability amount. Options would be brought to the Board as part of the final budget discussion.
- c) Discussion of the Orangevale Recreation and Park District Preliminary Budget for Fiscal 2019/20: No further comments were discussed.

9. DIRECTOR AND STAFF COMMENTS

Director Stickney mentioned that he will be absent for the July 11, 2019 meeting.

Jennifer Von Aesch mentioned training for the summer part-time staff will be on June 12-14.

Director Meraz stated that he felt the CARPD Conference was the best he has attended.

Administrator Foell stated that the staff has been working on the irrigation system to be ready for the transition to the summer heat.

Manie mentioned that staff should attend to the Kenneth Grove landscape area on Greenback Lane.

10. ITEMS FOR NEXT AGENDA

No items were discussed.

11. ADJOURNMENT
MOTION #3

With no further business to discuss, on a motion by Director Brunberg, seconded by Director Meraz, the special meeting of the Board of Directors was adjourned at 7:39 p.m. by a vote of 3-0-0 with Meraz, Stickney and Brunberg Ayes. There were no Nays or Abstentions. Directors Montes and Swenson were absent.

Michael Stickney, Chairperson



MAR 18 2019

To: CAPRI Members
From: Matthew Duarte
Date: March 15, 2019
RE: CAPRI General Liability & Property Dividends

On behalf of all of us here at California Association for Park & Recreation Indemnity ("CAPRI"), thank you for your membership and participation in our organization. As you know, every year CAPRI's Board of Directors reviews the performance of our programs and, when appropriate, rewards our participating members by way of dividends.

Last year, after evaluating the recent successes of our General Liability & Property program, the CAPRI Board of Directors voted to declare a dividend of \$250,000.00 for those Districts who are current members of CAPRI and participated in the General Liability & Property program during fiscal years 2002 - 2003.

As such, enclosed you will find a dividend check proportionate to your participation in our General Liability & Property Program. Thank you for your membership and your contributions to CAPRI's success. If you have any questions, please feel free to contact me at any time.

Sincerely,

Matthew Duarte
Executive Director



California Association for
Park and Recreation Indemnity
6341 Auburn Blvd, Suite A
Cittus Heights, CA 95621
(916) 722-5750

Bank of the West
7381 Greenback Lane
Cittus Heights, CA 95621
90-78/4241
90-78/4231

09802

3/14/2019

PAY TO THE ORDER OF Orangevale Recreation and Park District

\$ 3,841.00

Three Thousand Eight Hundred Forty One and 00/100

DOLLARS

Orangevale Recreation and Park District
6826 Hazel Avenue
Orangevale, CA 95662-3445



Matthew Quintero
AUTHORIZED SIGNATURE

MEMO Liability Dividend - FY 2002 - 2003

California Association for / Park and Recreation Indemnity

09802

Orangevale Recreation and Park District

3/14/2019

Liability Dividend - FY 2002 - 2003

3,841.00

Bank of West - Master Liability Dividend - FY 2002 - 2003

3,841.00

California Association for / Park and Recreation Indemnity

09802

Orangevale Recreation and Park District

3/14/2019

Liability Dividend - FY 2002 - 2003

3,841.00

Bank of West - Master Liability Dividend - FY 2002 - 2003

3,841.00

Department of Finance

Ben Lamera,
Director



Divisions
Administration
Auditor-Controller
Consolidated Utilities Billing & Service
Investments
Tax Collection & Business Licensing
Treasury

County of Sacramento

May 31, 2019

To: Special District Pooled Investment Fund Participant Agency Board Chairs

Subject: **TREASURY OVERSIGHT COMMITTEE SPECIAL DISTRICT REPRESENTATIVE ELECTION RESULTS**

As you are aware, an election process for the Special District Representative to the Sacramento County Treasury Oversight Committee commenced on April 12, 2019, with a voting period ending May 24, 2019.

It is my pleasure to notify you that based on the votes received, the winner of the Special District Representative election is **Amanda Thomas of the Sacramento Metropolitan Fire District**.

I will submit Ms. Thomas's name for ratification by the Board of Supervisors to be the Special District Representative to the Sacramento County Treasury Oversight Committee. Should you have any questions regarding this matter, please call me at (916) 874-7450.

Sincerely,

A handwritten signature in cursive script, appearing to read "Ben Lamera".

Ben Lamera
Director of Finance

cc: Treasury Oversight Committee
Bernard Santo Domingo

W:\POOL\TOC\Members\Elect\19-Special District Letter to Participants.docx

GENERAL FUND EXPENDITURES
FOR THE MONTH ENDING
MAY 31, 2019

CLAIM #	ACCOUNT #	VENDOR	DESCRIPTION	AMOUNT
1906170007	20202100	US BANK NATIONAL ASSOCIAT	Books/Periodicals/Subscriptions	173.79
1906170355	20202100	ROBERT PORTER	Books/Periodicals/Subscriptions	170.00
				343.79
1906174071	20203900	DANIEL RODRIGUEZ	Employee Transportation	17.22
1906174072	20203900	EMILY ROMINE	Employee Transportation	20.71
1906174073	20203900	SUSAN MYREN	Employee Transportation	77.06
1906176330	20203900	ASHLEY TAPIA	Employee Transportation	28.07
				143.06
1906165066	20206100	CALIF PARK & RECREATION S	Membership Dues	1,135.39
1906170007	20207600	US BANK NATIONAL ASSOCIAT	Office Supplies	82.22
1906170007	20207600	US BANK NATIONAL ASSOCIAT	TAX ACCRUAL	2.32
1906176327	20207600	BURKETTS OFFICE SUPPLY IN	Office Supplies	729.50
				814.04
1300712289	20208102	STAMPS	Stamps	-5.00
1906170007	20208500	US BANK NATIONAL ASSOCIAT	Printing Services	186.25
1906170235	20219700	AT&T	Telephone Service	21.84
1906170282	20219700	SPRINT P C S	Telephone Service	49.85
1906178683	20219700	AT&T	Telephone Service	18.90
1906178679	20219700	COMCAST	Telephone Service	623.89
				714.48
109726887	20219900	NORTHERN DATACOM, INC	Telephone Sys Maint	95.00
1906168247	20226200	JJR ENTERPRISES INC	Office Equipment Maintenance Supply	149.02
109723523	20250700	SACRAMENTO COUNTY ASSESSMENT	SB 2557 2nd INST ORANGEVALE PARK	8,631.47
1906176329	20253100	DAVID MCMURCHIE	Legal Services	10,070.00
1906170355	20259101	ROBERT PORTER	IT Services	500.00
1906168251	20285100	RICHARD KOWALESKI	Recreational Services	96.00
1906168246	20285100	BRENDAN CHASE	Recreational Services	1,479.00
1906168244	20285100	SAN JUAN UNIFIED SCHOOL D	Recreational Services	20.00
1906168240	20285100	ADRIAN JANSSEN VAN VUUREN	Recreational Services	1,099.00
1906168239	20285100	DOMINIC DRIGGS	Recreational Services	800.00
1906174070	20285100	RESCUE TRAINING INSTITUTE	Recreational Services	52.50
1906170349	20285100	ALANA THOMAS	Recreational Services	800.00
1906170351	20285100	SAN JUAN UNIFIED SCHOOL D	Recreational Services	20.00
1906170356	20285100	ALISON LLOYD	Recreational Services	528.00
1906170358	20285100	KORI SCOTT	Recreational Services	330.00
1906170359	20285100	ALL-AROUND KIDS INC	Recreational Services	1,296.40
109726887	20285100	RUPERT MCCLENDON, JR	Recreation Services	1,600.00
1906174067	20285100	GRANIT BAY MARTIAL ARTS C	Recreational Services	154.00
1906174069	20285100	HOLLY COVALT HOLT	Recreational Services	433.80
1906174074	20285100	STEVEN MIRANDA	Recreational Services	910.00
1906178690	20285100	HOOMAN GHAZANFARI	Recreational Services	400.00
1906178692	20285100	ELLIOTT GENOVIA	Recreational Services	252.00
1906178691	20285100	RESCUE TRAINING INSTITUTE	Recreational Services	231.00
1906183099	20285100	FREE FLOW ACADEMY INC	Recreational Services	312.00
1906183769	20285100	BRENDAN CHASE	Recreational Services	14,000.00
1906183103	20285100	KAYLA GUZMAN	Recreational Services	1,704.50
1906181946	20285100	CARMICHAEL RECREATION & P	Recreational Services	11,272.11
1906182877	20285100	CHRISTOPHER KEMP	Recreational Services	400.00

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

Account Number	Expenditure Account	Budgeted 2018/2019	Current Expenditures	Expenditures to Date	Funds Available	% Left
1000	SALARIES & EMPLOYEE BENEFITS					
10111000	Salaries & Wages, Regular	835,000.00	55,733.50	643,749.77	191,250.23	23%
10112100	Salaries & Wages, Extra Help	390,000.00	20,265.05	267,831.06	122,168.94	31%
10112400	Salaries, Board members	12,000.00	300.00	7,200.00	4,800.00	40%
10121000	Retirement	210,000.00	13,933.62	167,470.82	42,529.18	20%
10122000	Social Security	90,000.00	5,772.71	69,166.62	20,833.38	23%
10123000	Group Insurance	235,000.00	19,249.99	193,984.99	41,015.01	17%
10124000	Worker's Comp. Ins	60,000.00		23,323.00	36,677.00	61%
10125000	Unemployment Insurance	25,000.00	959.09	15,603.38	9,396.62	38%
10128000	Health Care/Retirees	0.00		-	0.00	#DIV/0!
	<i>SUB-TOTAL</i>	1,857,000.00	116,213.96	1,388,329.64	468,670.36	25%
2000	SERVICES & SUPPLIES					
20200500	Advertise/Legal Notices	1,500.00		2,463.37	(963.37)	-64%
20202100	Books/Periodicals/Subscrip	750.00	343.79	2,006.07	(1,256.07)	-167%
20202900	Business/Conference Expense	5,000.00		5,312.89	(312.89)	-6%
20203500	Education/Training Serv.	3,500.00		1,930.00	1,570.00	45%
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	143.06	2,060.31	939.69	31%
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	1,135.39	9,508.53	(1,508.53)	-19%
20207600	Office Supplies	9,000.00	814.04	5,134.84	3,865.16	43%
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	(5.00)	717.90	2,282.10	76%
20208500	Printing Services	28,000.00	186.25	9,404.05	18,595.95	66%
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 Expenditures	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	714.48	7,698.54	7,301.46	49%
20219800	Water	1,000.00		34.87	965.13	97%
20219900	Telephone System Maint.	500.00	95.00	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	149.02	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		-	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		(0.00)	1,000.00	100%
20244300	Medical Services	200.00		347.47	(147.47)	-74%
20250500	Accounting Services	8,000.00		4,725.00	3,275.00	41%
20250700	Assessment/Collection Service	18,000.00	8,631.47	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	10,070.00	39,500.80	(24,500.80)	-163%
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	500.00	6,565.00	(565.00)	-9%
20281201	PC Hardware	10,000.00		6,736.39	3,263.61	33%
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	42,665.61	151,166.63	28,833.37	16%
20285200	Recreational Supplies	40,000.00	6,407.62	31,309.26	8,690.74	22%
20289800	Other Operating Exp - Supplies	2,000.00		(388.98)	2,388.98	119%
20289900	Other Operating Exp - Services	2,000.00		-	2,000.00	100%
20291100	System Development Services	3,000.00		2,758.35	241.65	8%
20296200	GS Parking Charges	200.00	12.25	160.25	39.75	20%
	SUB-TOTAL	480,800.00	71,862.98	388,799.45	92,000.55	19%
3000	OTHER CHARGES					
30321000	Interest Expense	14,000.00		13,498.34	501.66	4%
30322000	Bond/Loan Redemption	70,000.00	402.00	67,614.52	2,385.48	3%
30345000	Taxes/Licenses/Assess Trans	2,500.00		310.44	2,189.56	88%
	SUB-TOTAL	86,500.00	402.00	81,423.30	5,076.70	6%

Account Number	Expenditure Account	Budgeted 2018/2019	Current Expenditures	Expenditures to Date	Funds Available	% Left
4000	FIXED ASSETS					
41410100	Land	0.00		-	0.00	
42420200	Struc. & Improvements	270,000.00	58,467.12	73,644.03	196,355.97	73%
43430300	Vehicles/Equipment	0.00		-	0.00	#DIV/0!
	SUB-TOTAL	270,000.00	58,467.12	73,644.03	196,355.97	73%
5000	INTERFUND CHARGES					
50557100	Fingerprinting Service	4,000.00	256.00	1,510.00	2,490.00	62%
	SUB-TOTAL	4,000.00	256.00	1,510.00	2,490.00	62%
79790100	<i>Contingency Appropriations</i>	0.00		-	0.00	0%
	<i>Deposit into Reserves</i>	0.00		-	0.00	0%
	GRAND TOTAL	2,698,300.00	247,202.06	1,933,706.42	764,593.58	28%

**ORANGEVALE RECREATION AND PARK DISTRICT GENERAL FUND
REVENUE STATEMENT
FISCAL YEAR 2018/2019
MAY 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	579,605.95	1,284,339.62	55,660.38	95.85%
91910200	Prop. Taxes - Current Unsecured	40,000	534.01	47,756.52	-7,756.52	119.39%
91910300	Supplemental Taxes Current	10,000	4,339.30	31,875.25	-21,875.25	318.75%
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	6,038.51	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	25.32	494.41	505.59	49.44%
91914000	Penalty Costs - Prop. Tax	200	27.37	214.59	-14.59	107.30%
91919900	Taxes - Other	-		0.00	0.00	
	SUB-TOTAL TAXES 9100	1,413,700	590,570.46	1,389,710.19	23,989.81	98.30%
94941000	Interest Income	4,000		11,309.00	-7,309.00	282.73%
94942900	Building Rental Other	100,000	10,744.75	110,091.29	-10,091.29	110.09%
94943900	Cell Tower Leases	19,600	1,968.00	28,085.80	-8,485.80	143.29%
94944800	Rec. Concessions Final 9	17,000	550.00	13,503.13	3,496.87	79.43%
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	4,659.87	11,316.82	3,683.18	75.45%
95952900	In-Lieu Taxes	270,000		0.00	270,000.00	0.00%
95956900	State Aid - Other Misc. Programs	-		0.00	0.00	
96963313	Miscellaneous Fees	1,000		2,867.61	-1,867.61	286.76%
96964600	Recreation Service Charges	485,000	101,278.58	438,127.04	46,872.96	90.34%
96969700	Security Services	2,500	148.00	4,627.59	-2,127.59	185.10%
96969903	Sponsorships/Scholarships	-		0.00	0.00	
97973000	Donations & Contributions	-		1,994.79	-1,994.79	
97973200	Recreation Contributions	-		0.00	0.00	
97973300	Orangevale Clubs	-		0.00	0.00	
97974000	Insurance Proceeds	2,500	185.44	1,424.38	1,075.62	56.98%
97979000	Revenue - Other	500		713.87	-213.87	142.77%
	SUB-TOTAL OTHER MISC. INCOME	919,100	119,534.64	624,061.32	295,038.68	67.90%
	TOTAL BUDGET AMOUNT	2,332,800	710,105.10	2,013,771.51	319,028.49	86.32%

OLLAD EXPENDITURES
FOR THE MONTH ENDING
MAY 31, 2019

CLAIM #	ACCOUNT #	VENDOR	DESCRIPTION	AMOUNT
1906170341	20203500	HORACIO OROPEZA	Education/Training Services	730.00
1906187323	20210300	NORTHERN CALIFORNIA INALL	Agricultural/Horticulture Service	450.00
1906164658	20211200	LOWES BUSINESS ACCOUNT	Building Maintenance Supply/Materials	28.11
1906178687	20211200	CNS INDUSTRIES INC	Building Maintenance Supply/Materials	457.56
1906174016	20211200	AMERICAN RIVER ACE HARDWA	Building Maintenance Supply/Materials	79.86
				565.53
1906165054	20212200	SITEONE LANDSCAPE SUPPLY	Chemical Supplies	148.16
1906165056	20212200	SITEONE LANDSCAPE SUPPLY	Chemical Supplies	623.60
1906165058	20212200	SITEONE LANDSCAPE SUPPLY	Chemical Supplies	186.75
1906170007	20212200	US BANK NATIONAL ASSOCIAT	Chemical Supplies	378.31
1700113131	20212200	AQUA SOURCE INC	Chemical Supplies	-40.00
1906168235	20212200	AQUA SOURCE INC	Chemical Supplies	296.88
1906170347	20212200	AQUA SOURCE INC	Chemical Supplies	3,942.36
1906181943	20212200	NUTRIEN AG SOLUTIONS INC	Chemical Supplies	782.11
				6,318.17
1906174065	20214100	AILEEN VAN NOLAND	Land Improvement Maintenance Service	635.00
1906170007	20214200	US BANK NATIONAL ASSOCIAT	Land Improvement Maintenance Supplies	3,038.60
1906170007	20214200	US BANK NATIONAL ASSOCIAT	TAX ACCRUAL	235.49
1906174016	20214200	AMERICAN RIVER ACE HARDWA	Land Improvement Maintenance Supplies	110.33
				3,384.42
1906170007	20216700	US BANK NATIONAL ASSOCIAT	Plumbing Maintenance Service	165.00
1906164658	20216800	LOWES BUSINESS ACCOUNT	Plumbing Maintenance Supplies	12.28
1906178686	20216800	FERGUSON ENTERPRISES INC	Plumbing Maintenance Supplies	26.44
1906174016	20216800	AMERICAN RIVER ACE HARDWA	Plumbing Maintenance Supplies	51.66
				90.38
1906174016	20218200	AMERICAN RIVER ACE HARDWA	Irrigation Supplies	102.05
1906170286	20219100	SMUD	Electricity	4,822.64
1906174052	20219200	PACIFIC GAS AND ELECTRIC	Natural Gas/LPG/Fuel Oil	178.63
1906174056	20219200	PACIFIC GAS AND ELECTRIC	Natural Gas/LPG/Fuel Oil	4,836.57
1906174061	20219200	PACIFIC GAS AND ELECTRIC	Natural Gas/LPG/Fuel Oil	71.65
1906174063	20219200	PACIFIC GAS AND ELECTRIC	Natural Gas/LPG/Fuel Oil	86.99
				5,173.84
1906174051	20219300	ALLIED WASTE SERVICES OF	Refuse Collection/Disposal Service	1,240.58
1906165036	20219500	UNITED SITE SERVICES	Sewage Disposal Service	177.86
1906165040	20219500	UNITED SITE SERVICES	Sewage Disposal Service	177.86
1906182847	20219500	COUNTY OF SACRAMENTO	Sewage Disposal Service	113.70
1906182848	20219500	COUNTY OF SACRAMENTO	Sewage Disposal Service	113.70
1906182849	20219500	COUNTY OF SACRAMENTO	Sewage Disposal Service	172.82
1906182846	20219500	COUNTY OF SACRAMENTO	Sewage Disposal Service	113.70
1906182862	20219500	UNITED SITE SERVICES	Sewage Disposal Service	177.86
1906182860	20219500	UNITED SITE SERVICES	Sewage Disposal Service	177.86
1906187321	20219500	COUNTY OF SACRAMENTO	Sewage Disposal Service	464.45
				1,689.81

OLLAD EXPENDITURES
FOR THE MONTH ENDING
MAY 31, 2019

1906170007	20219800	US BANK NATIONAL ASSOCIAT	Water	38.53
1906178677	20219800	ORANGE VALE WATER COMPANY	Water	1,941.90
				1,980.43
1906174016	20220600	AMERICAN RIVER ACE HARDWA	Auto Maintenance Supply	6.25
1906178689	20220600	AUTOZONE	Auto Maintenance Supply	33.91
				40.16
1906165031	20222600	GORDON COOK	Expendable Tools	323.12
1906164658	20222600	LOWES BUSINESS ACCOUNT	Expendable Tools	108.05
				431.17
1906173875	20223600	FLEETCOR TECHNOLOGIES	Fuel/Lubricants	1,784.17
1906182856	20227500	GREENBACK EQUIPMENT RENTA	Rent/Lease Equipment	412.00
1906165047	20228200	GOLD COUNTRY TRACTOR INC	Shop Equipment Maintenance Supply	257.61
1906165047	20228200	GOLD COUNTRY TRACTOR INC	TAX ACCRUAL	1.21
1906165050	20228200	GOLD COUNTRY TRACTOR INC	Shop Equipment Maintenance Supply	306.65
1906165050	20228200	GOLD COUNTRY TRACTOR INC	TAX ACCRUAL	1.43
1906170290	20228200	GOLD COUNTRY TRACTOR INC	Shop Equipment Maintenance Supply	16.37
1906170290	20228200	GOLD COUNTRY TRACTOR INC	TAX ACCRUAL	0.07
1906170292	20228200	GORDON COOK	Shop Equipment Maintenance Supply	57.19
1906178684	20228200	GOLD COUNTRY TRACTOR INC	Shop Equipment Maintenance Supply	631.81
1906178684	20228200	GOLD COUNTRY TRACTOR INC	TAX ACCRUAL	2.95
1906178689	20228200	AUTOZONE	Shop Equipment Maintenance Supply	6.45
1906182852	20228200	GOLD COUNTRY TRACTOR INC	Shop Equipment Maintenance Supply	417.55
1906182852	20228200	GOLD COUNTRY TRACTOR INC	TAX ACCRUAL	1.94
				1,701.23
1906170007	20231400	US BANK NATIONAL ASSOCIAT	Cloth/Personal Supplies	125.00
1906176327	20232200	BURKETTS OFFICE SUPPLY IN	Custodial Supplies	243.44
1906181958	20232200	NELSONS BUILDING MAINTENA	Custodial Supplies	351.83
1906181944	20232200	STATE INDUSTRIAL PRODUCTS	Custodial Supplies	692.67
				1,287.94
1906170344	20257100	SACRAMENTO VALLEY ALARM S	Security Service	134.19
1906165060	20259100	NEIGHBORLY PEST MANAGEMEN	Other Professional Services	169.00
1906181942	20259100	MTW GROUP	Other Professional Services	900.00
1906187325	20259100	NEIGHBORLY PEST MANAGEMEN	Other Professional Services	169.00
				1,238.00
1906178688	42420200	SIERRA STRIPING INC	Structures & Improvements	44,270.00
1906182858	42420200	SIERRA STRIPING INC	Structures & Improvements	3,200.00
				47,470.00

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

Account Number	Expenditure Account	Budgeted 2018/2019	Current Expenditure	Expenditures to Date	Funds Available	% Left
2000	SERVICES & SUPPLIES					
20207600	Office Supplies	500.00		122.78	377.22	75%
20207602	Signs	500.00		-	500.00	100%
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	450.00	5,062.50	6,937.50	58%
20210400	Agricultural/Horticultural Supply	15,000.00		1,027.31	13,972.69	93%
20211200	Building Maint. Supplies	10,000.00	565.53	5,486.19	4,513.81	45%
20212200	Chemicals	30,000.00	6,318.17	23,697.76	6,302.24	21%
20213100	Electrical Maint. Service	6,000.00		9,463.64	(3,463.64)	-58%
20213200	Electrical Maint. Supplies	2,000.00		478.07	1,521.93	76%
20203500	Education/Training Service	3,000.00	730.00	2,040.00	960.00	32%
20214100	Land Improv. Maint. Service	20,000.00	635.00	2,135.00	17,865.00	89%
20214200	Land Improv. Maint. Supplies	46,000.00	3,384.42	14,219.28	31,780.72	69%
20215100	Mechanical System Maint. Ser	10,000.00		6,146.41	3,853.59	39%
20215200	Mechanical System Maint. Sup	3,000.00		2,682.40	317.60	11%
20216200	Painting Supplies	1,500.00		152.64	1,347.36	90%
20216700	Plumbing Maint. Service	1,000.00	165.00	1,485.00	(485.00)	-49%
20216800	Plumbing Maint. Supplies	4,000.00	90.38	1,548.02	2,451.98	61%
20218100	Irrigation Service	2,000.00		-	2,000.00	100%
20218200	Irrigation Supplies	18,000.00	102.05	8,251.42	9,748.58	54%
20218500	Permit Charges	2,000.00		3,066.75	(1,066.75)	-53%
20219100	Electricity	83,000.00	4,822.64	69,177.19	13,822.81	17%
20219200	Natural Gas / LPG/ Fuel Oil	30,000.00	5,173.84	22,873.46	7,126.54	24%
20219300	Refuse Collection / Disposal Service	24,000.00	1,240.58	18,344.09	5,655.91	24%
20219500	Sewage Disposal Service	14,000.00	1,689.81	11,021.16	2,978.84	21%
20219800	Water	51,000.00	1,980.43	45,800.08	5,199.92	10%
20219900	Telephone System Maintenance	3,000.00		-	3,000.00	100%
20220500	Auto Maintenance Service	6,000.00		994.26	5,005.74	83%
20220600	Auto Maintenance Supplies	6,000.00	40.16	1,931.22	4,068.78	68%
20221200	Construction Equip. Maint. Sup.	500.00	431.17	471.77	28.23	6%
20222600	Expendable Tools	4,000.00		2,033.75	1,966.25	49%
20223600	Fuel & Lubricants	18,000.00	1,784.17	12,465.37	5,534.63	31%
20227500	Rent/Lease Equipment	5,000.00	412.00	3,122.03	1,877.97	38%
20228100	Shop Equip. Maint. Service	2,000.00		79.45	1,920.55	96%
20228200	Shop Equip. Maint. Supplies	7,000.00	1,701.23	7,543.05	(543.05)	-8%
20229100	Other Equip. Maint. Service	2,500.00		221.67	2,278.33	91%
20229200	Other Equip. Maint. Supplies	4,000.00		1,434.72	2,565.28	64%
20231400	Clothing/Personal Supplies	4,000.00	125.00	1,378.64	2,621.36	66%
20232200	Custodial Supplies	20,000.00	1,287.94	14,374.70	5,625.30	28%
20250500	Accounting Services	3,000.00		2,600.00	400.00	13%
20252500	Engineering Services	15,000.00		14,330.76	669.24	4%
20253100	Legal Services	18,000.00		14,161.50	3,838.50	21%
20257100	Security Services	16,000.00	134.19	14,602.10	1,397.90	9%
20259100	Other Professional Services	38,000.00	1,238.00	30,979.30	7,020.70	18%
20289800	Other Operating Expenses Sup.	3,500.00		425.64	3,074.36	88%
	SUB-TOTAL	567,000.00	34,501.71	377,728.77	189,271.23	33%

Account Number	Expenditure Account	Budgeted 2018/2019	Current Expenditure	Expenditures to Date	Funds Available	% Left
3000	OTHER CHARGES					
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%
	SUB-TOTAL	1,200.00	-	1,199.43	0.57	0%
4000	FIXED ASSETS					
42420200	Struc. & Improvements	110,000.00	47,470.00	47,470.00	62,530.00	57%
43430300	Equipment	70,000.00		-	70,000.00	100%
	SUB-TOTAL	180,000.00	47,470.00	47,470.00	132,530.00	0%
	GRAND TOTAL	748,200.00	81,971.71	426,398.20	321,801.80	43%

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

Account Number	Expenditure Account	Budgeted 2018/2019	Current Expenditures	Expenditures to Date	Funds Available	% Left
2000	SERVICES & SUPPLIES					
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	39.19	431.09	368.91	46%
20223600	Fuel & Lubricants	600.00	74.34	463.25	136.75	23%
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%
	SUB-TOTAL	5,430.00	113.53	2,394.34	3,035.66	56%
4000	FIXED ASSETS					
42420200	Struc. & Improvements	0.00		-	0.00	0%
	SUB-TOTAL	0.00	-	-	0.00	0%
	GRAND TOTAL	5,430.00	113.53	2,394.34	3,035.66	56%

STAFF REPORT



DATE: 6-13-19

TO: Board of Directors

FROM: Greg Foell, District Administrator

SUBJECT: MONTHLY ACTIVITY REPORT – MAY 2019

ADMINISTRATION

- Administrator Foell and Park Supt. Oropeza met with Peter Larimer at Orangevale Community Park to complete the end of warranty walk for the OCP Pathway Project.
- Administrator Foell, Aaron Cochran, and Jason Massae met to discuss the Pecan trail to be completed as part of the Big Day of Service.
- The five District Big Day of Service projects were completed on Saturday, May 11th. More than 80 volunteers helped complete the projects which included: planting 32 trees at Orangevale Community Park and Pecan Park; completing a games area with a GaGa Pit and horseshoe area at Orangevale Community Park; enhancement of the rock garden area at Pecan Park; creation of a butterfly garden near the sign on Oakmore Way; and construction of a walking trail at Pecan Park. Great thanks go to the hard-working volunteers that completed the projects. The District also is indebted to the organizers and team leaders for these projects that went above and beyond to ensure the projects were successful. These committed community leaders included Brad Squires, Tom Carden, Team Captain Aaron Cochran, and Project Leaders Ed Tavares (GaGa/Horseshoe Pits), Jason Massae (Pecan Walking Trail), Chrissy Franchini (Pecan Rock Garden), and Lilly Jarusevicius and Ellen Vigna (Pecan Butterfly Garden). Many thanks also to the District staff for their great work preparing for the projects, working on them, and then finishing up the details after the Big Day of Service.
- Administrator Foell and Director Meraz attended the California Association of Recreation and Park Districts (CARPD) Conference.
- Administrator Foell and attorney David McMurchie participated in a conference call with the San Juan Unified School District to discuss updating our Joint-Use Agreements.
- Administrator Foell, Superintendent Von Aesch, and Supervisor Woodford attended the second Electric Greenway Open House at the Sunrise Tech Center on May 21st.
- Administrator Foell attended the annual Sacramento County Community Work Experience (CWEX) Meeting on May 28th.
- The District held a Special Board Meeting on May 30th to discuss capital projects, salaries and benefits, and budget priorities for the Fiscal 2019/20 Budget.

RECREATION

- Supervisor Bain Attended VFCAI swim league meeting May 1
- Supervisor Woodford and Admin Clerk Leveille attend Twin Lakes Open House
- Admin Clerk Leveille and Admin Clerk Harling attended the Inspire Homeschool Showcase

<u>May Activities</u>	<u>Enrollment</u>	<u>Attendance</u>	<u>Gross Revenue</u>
Aquatics			
Full Moon & Sunset Paddles	4		\$ 250.00
Aquatics Sub Total	4	0	\$ 250.00
Classes			
Aiki Jujitsu Self Defense	8		\$ 431.00
Aikido Teen/Adult	3		\$ 462.00

Aikido Youth	6		\$	423.00
American Mahjong	3		\$	14.00
Ballet - Baby	10		\$	326.00
Ballet - Pre Ballet	9		\$	283.00
Child and Babysitting Safety	6		\$	342.00
Dance - Foxtrot	2		\$	82.00
Gymnastics - Parent Participation	1		\$	163.00
Gymnastics - Tot Gymnastics	2		\$	323.00
Jazzercise		282		
Karate - Preschool	2		\$	232.00
Karate - SA Shotokan	10		\$	1,226.00
Kids Ninja	1		\$	145.00
Mini Ninja	1		\$	82.00
New Star Childrens's Theatre Workshop	4		\$	1,308.00
Sunset Chef	16		\$	355.00
Tai-Chi Chuan	6		\$	255.00
TwirlSport Cheer	3		\$	159.00
TwirlSport Tumbling	4		\$	203.00
Ukulele	52		\$	52.00
Yoga for Grown-Ups	9		\$	435.00
Classes Sub Total	150	282	\$	6,870.00
Events				
Spring Craft Fair	37		\$	2,542.00
Events Sub Total	37	0	\$	2,542.00
SENIORS				
ABC's of Balance	11		\$	132.00
Bridge	75		\$	75.00
Kayaking for Boomers 50+	3		\$	213.00
Mens 50+ 3 on 3 basketball	6		\$	187.00
M.O.V.E. mid day movie		5		
Senior Lunches		207		
Seniors Sub Total	84	212	\$	475.00
GRAND TOTAL	275	494	\$	10,137.00

May Gross Revenue Recap – May OTC (over-the-counter) revenue for combined recreation and facility rentals ended at \$112,986, \$29,486 over the projected amount. May recreation revenue came in at \$100,844, \$24,844 over the projected amount and facility revenue in came in at \$12,143, \$4,643 over 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 May.*

PROGRAM HIGHLIGHTS

- Kidz Korner Preschool sang for the seniors at Bridge on May 16
- Swim Lessons started open registrations
- Swimming Pool opened for the Memorial weekend

UPCOMING EVENTS

- June 14 Caribbean Night at the pool
- June 17 Rec'ing Crew and Swim Lessons begin
- June 28 OVparks Camp Out

SECURITY

Fulton-El Camino Park District Police Department Monthly Status Report for: Orangevale Recreation and Park District

Reporting Period: 2019-05-01 to 2019-05-31

Almond Park

Parking Citations Issued

1) Date/Time: 2019-05-09 12:54

V1: 5204(a) CVC Current registration tabs not properly displayed

2) Date/Time: 2019-05-09 12:59

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

V4: 5200(a) CVC Display of two license plates required

3) Date/Time: 2019-05-12 12:57

V1: 4000(a) CVC No current registration

4) Date/Time: 2019-05-24 19:04

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

Dispatched Calls For Service

1) Date/Time: 2019-05-09 12:50

Description: only 1 person was in restroom according to park goers, person left park 20 min prior to ofc arrival.

Disposition: GOA

Off Property

Notice To Appear Issued

1) Date/Time: 2019-05-02 21:57

Violation 1: 22450 CVC Stop sign violation, Severity: Inf

Violation 2: 14601.1(a) CVC Suspended License, Severity: Mis

Violation 3: 16028(a) CVC No Insurance, Severity: Inf

2) Date/Time: 2019-05-04 14:27

Violation 1: 23123(a) CVC Cell Phone While Driving, Severity: Inf

Violation 2: 12500(a) CVC Unlicensed Driver, Severity: Mis

Violation 3: 4000(a) CVC No current registration, Severity: Inf

Violation 4: 16028(a) CVC No Insurance, Severity: Inf

3) Date/Time: 2019-05-17 23:22

Violation 1: 14604(a) CVC Knowingly Allowing Unlicensed driver drive Vehicle, Severity: Inf

4) Date/Time: 2019-05-17 23:58

Violation 1: 20150(a) PC Modified Imitation Firearm, Severity: Inf

Violation 2: 09.92.020 SCO Open container in public area, Severity: Inf

5) Date/Time: 2019-05-17 22:42

Violation 1: 12500(a) CVC Unlicensed Driver, Severity: Inf

Violation 2: 21453(b) CVC Failing to stop Right on Red, Severity: Inf

6) Date/Time: 2019-05-04 14:27

Violation 1: 23123(a) CVC Cell Phone While Driving, Severity: Inf

Violation 2: 12500(a) CVC Unlicensed Driver, Severity: Inf

Violation 3: 4000(a) CVC No current registration, Severity: Inf

Violation 4: 16028(a) CVC No Insurance, Severity: Inf

7) Date/Time: 2019-05-02 21:52

Violation 1: 22450 CVC Stop sign violation, Severity: Inf

Violation 2: 14601.1(a) CVC Suspended License, Severity: Mis

Violation 3: 16028(a) CVC No Insurance, Severity: Inf

D.U.I Arrests

1) Date/Time: 2019-05-22 21:05

DUI Type: Alcohol B.A.C: .012

2) Date/Time: 2019-05-25 00:58

DUI Type: Alcohol B.A.C: .08

3) Date/Time: 2019-05-25 01:00

DUI Type: Alcohol B.A.C:

OV Community Center

Parking Citations Issued

1) Date/Time: 2019-05-12 13:23

V1: 4000(a) CVC No current registration

OV Community Park

Notice To Appear Issued

1) Date/Time: 2019-05-04 20:22

Violation 1: 647a PC Lewd/Lascivious Conduct, Severity: Mis

2) Date/Time: 2019-05-24 20:00

Violation 1: 9.36.061(a)(4) SCO Animal leash, Severity: Inf

OV Community Park (Disc Golf)

Notice To Appear Issued

1) Date/Time: 2019-05-04 00:00

Violation 1: 647a PC Lewd/Lascivious Conduct, Severity: Mis

Parking Citations Issued

1) Date/Time: 2019-05-12 14:04

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

2) Date/Time: 2019-05-12 13:59

V1: 4000(a) CVC No current registration

V2: 5200(a) CVC Display of two license plates required

3) Date/Time: 2019-05-24 20:12

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

Palisades Park

Notice To Appear Issued

1) Date/Time: 2019-05-24 19:29

Violation 1: 9.86.080 SCO Shopping Cart in Park, Severity: Inf

Pecan Park

Parking Citations Issued

1) Date/Time: 2019-05-12 13:09

V1: 4000(a) CVC No current registration

V2: 5204(a) CVC Current registration tabs not properly displayed

2) Date/Time: 2019-05-24 19:49

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

PARKS

Park Infrastructure

All Parks

- Nelson continues to do monthly playground inspections and takes care of repairs on site if necessary.
- Staff removed two medium size fallen trees at Disk Golf (by hole 6).
- Staff repaired 64 feet of fence and replaced 16 feet of fence at the Oak and Filbert area of OCP.
- Staff repaired a handicapped shower seat inside the women's pool shower room.
- Staff installed a new exhaust fan at the Youth Center building bathroom.

Mechanics

- Staff repaired a broken bracket on the dump truck.
- Staff replaced the carburetor on the walk behind string trimmer.
- Lucas replaced the front caster wheel and replaced the back wheel on ZD1211 trim mower.
- Lucas rebuilt the bearing housing on Kubota ZD331 trim mower.
- Lucas replaced the windshield wiper motor on the Ford Ranger truck.

Park Irrigation

All Parks

- Staff replaced 2 irrigation valves at Pecan Park.
- Staff replaced 12 broken sprinklers in various parks of the District.
- Staff repaired the Oak and Filbert drinking fountain due to a broken water line.
- Staff performed irrigation system checks at Pasteur, Horse Arena and Disk Golf at Orangevale Community Park.

Park Grounds

All Parks

- Staff continues with regular detail maintenance in all parks and park restrooms.
- Nelson led a tree pruning at Almond Park and nearly all trees were pruned.
- Bruce mowed nearly all areas at Disc Golf.
- Curtis trimmed high grass around Youth Center baseball field fence.
- Staff spot sprayed herbicide at Orangevale Community Park and Horse Arena.

Other Reports

- Staff continues to assist Recreation with Youth Center building rental and programed classes.
- Nelson led the tree planting of 32 trees for Big Day of Service. 10 were planted at Pecan Park and 22 at Orangevale Community Park.
- Horacio coordinated with Big Day of Service volunteers the successful completion of the following:
 - New butterfly garden planting with over 70 plants and over 15 varieties of plants.
 - The rock garden area revamping and the installation of two wooden tables.
 - The installation of a new Gaga Pit and a Horseshoe Pit near the group picnic shelter.
 - The installation of new pathway on the north side of Pecan Park. Over 400 feet of new aggregate road base pathway was installed and compacted. Also, staff added a binding agent and used a compactor drum roller to compact the pathway.
- Pecan bathroom sewer line was serviced and inspected via camera due to frequent sewer clogs.
- Staff coordinated with Lisa Montes and Orangevale Town Fair staff during the preparation for the Orangevale Town Fair celebration.

STAFF REPORT



DATE: 6-13-19

TO: Board of Directors

FROM: Greg Foell, District Administrator

SUBJECT: CONSIDER APPROVAL OF MEMORIAL PEDESTAL CONCEPT FOR DEPUTY ROBERT FRENCH TO BE LOCATED NEAR THE DANNY OLIVER MEMORIAL BENCH AT ORANGEVALE COMMUNITY CENTER PARK – PRESENTATION BY DEBBIE SETTLES

RECOMMENDATION

Consider approval of memorial pedestal concept for Deputy Robert French to be located near the Danny Oliver Memorial Bench at Orangevale Community Center Park.

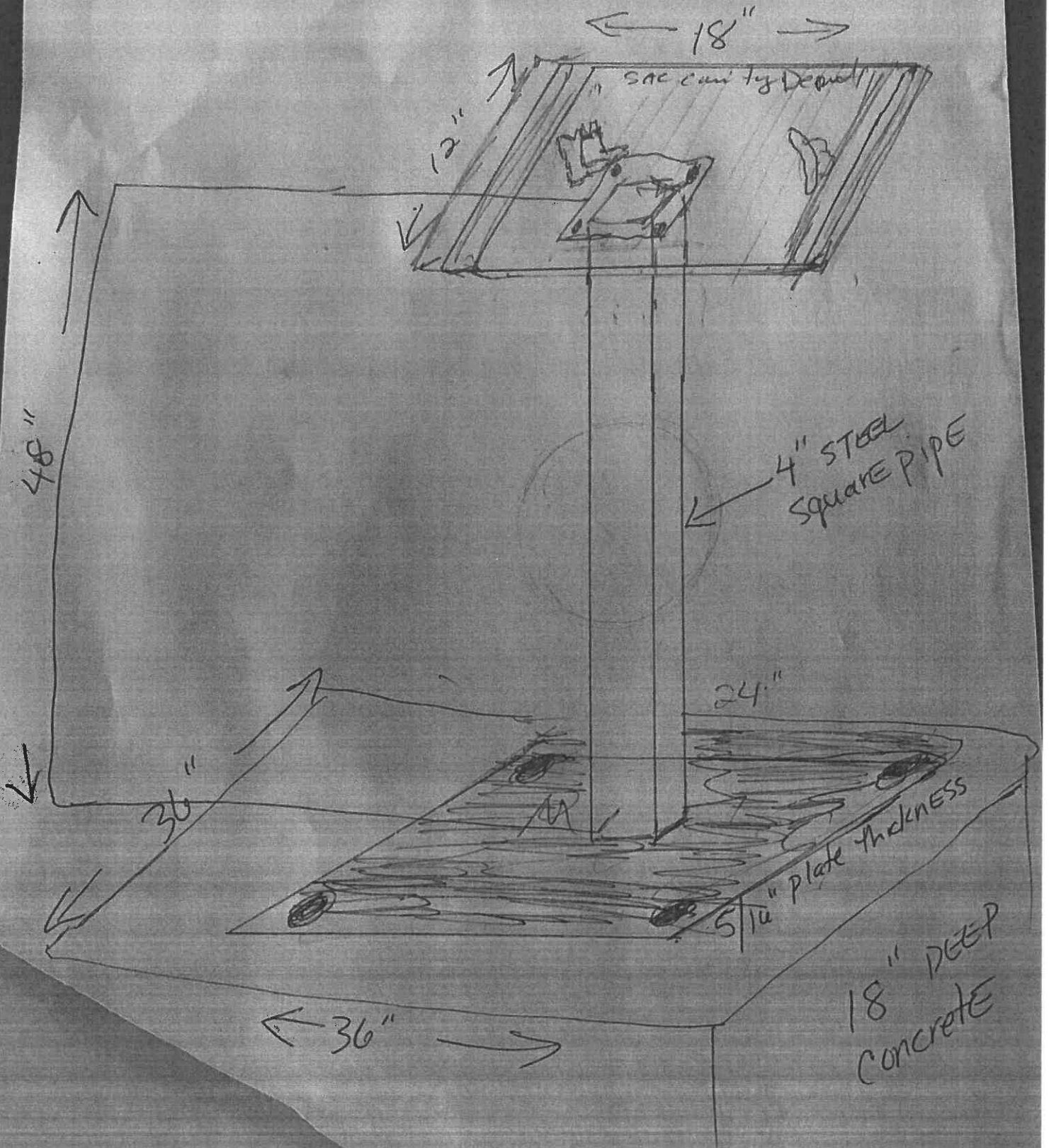
BACKGROUND

Sacramento County Sheriff's Deputy Robert French died in the line of duty on August 30, 2017. He served in many capacities for the Sheriff's Department during a 21-year career with the Department. One of his assignments was as a problem-oriented policing (POP) officer in the community of Orangevale where he was beloved by the community. Debbie Settles, Carol Liddecoat and Mark DeCarlo approached the District with the idea to construct a memorial pedestal for Deputy French and install the memorial next to the Danny Oliver Memorial Bench at Orangevale Community Center Park. Debbie Settles will be present to make a presentation.

RECOMMENDED MOTION

I move we approve the memorial pedestal concept and location for Deputy Robert French to be located near the Danny Oliver Memorial Bench at Orangevale Community Center Park.

916-276-2944



In Memory of Sacramento Sheriff's Deputy

Robert French

#XXX

End of Watch

August 30, 2017

Forever Remembered by

The Community of Orangevale

STAFF REPORT



DATE: 6-13-19

TO: Board of Directors

FROM: Greg Foell, District Administrator

**SUBJECT: VOTER SURVEY PRESENTATION FOR DISTRICT FUNDING
OPTIONS FROM ISOM ADVISORS**

RECOMMENDATION

Consider the results from the voter survey presentation for District funding options from Isom Advisors and provide direction to staff.

BACKGROUND

The District has completed master plans for the developed parks in the District and is now researching options for financing capital projects identified in the park master plans. At the April 11, 2019 meeting Isom Advisors was selected to conduct a voter survey for the District. The survey has been completed and Jon Isom from Isom Advisors will present the results.

RECOMMENDED MOTION

I move we give the following direction to the District Administrator...



Preliminary Budget Message – 2019/20

The District experienced a tax growth of approximately \$40,000 in the 18/19 fiscal year which met budget projections but was slightly lower than anticipated. This would indicate that for Orangevale the tax growth may be slowing in the upcoming year. Net recreation program revenues are projected to be close to budget projections with program fee increases helping to offset increases in part-time salaries. Maintaining net revenues will continue to be particularly challenging over the next several years as the minimum wage increases a dollar each year. The District will continue to evaluate the public's ability to pay higher fees to offset the increased labor costs.

The District will be conservative in capital expenditures budgeting as we work to build our reserve in the general fund. The District experienced a \$392,000 gain in the fund balance at the end of Fiscal 2017/18 due to reimbursements from the Park Development Fee Account. This resulted in a net fund balance gain of approximately \$150,000 for each of the past two years. The District expects year-end fund balance figures for 2018/19 to be minimal considering lower than expected tax revenues. The District still maintains a "high target" amount for its fund balance as identified in the District Master Plan.

Costs for full-time salaries and benefits are estimated to rise due to the yearly staff step increases and the yearly increase in health insurance premiums. We are projecting health insurance rates to increase again in 2019 with a five percent increase used for the preliminary budget. The actual rates for 2020 will be available for the Final Budget. The largest increase in the 2019/20 budget in the area of benefits will be to fund the Sacramento County Employees Retirement System (SCERS) rate increases. The rate increases are approximately 1.75 percent this fiscal year and are projected to continue to rise over the next four years based on the SCERS actuarial studies and associated projected rate increases. Staff is researching the potential long-term savings associated with paying off the current unfunded liability portion of the SCERS rates over a 15-year period. This would mean a higher yearly payment to SCERS with the benefit of a reduction in interest (currently seven percent) as the unfunded liability amount is reduced.

The 2019/20 Preliminary Budget isn't recommending any increase in full-time positions. Any staffing adjustments will be considered for the Final Budget. Part-time salaries will see the most significant increases as the minimum wage increased to \$12.00 per hour on 1/1/19 and will increase again to \$13.00 on 1/1/20. These increases in salary will continue to require increases to program fees. The Bureau of Labor Statistics CPI for all urban consumers from April 2018-March 2019 is



approximately two percent. The Western Region Cost of Living Index for the year (April 2018-March 2019) was 2.9 percent. Staff has included a two percent COLA adjustment in the preliminary budget. Each one percent adjustment represents approximately \$11,000 including benefits. Most service and supply costs (goods and services) are estimated to rise slightly as are utility costs. The District is planning to raise budget amounts in a few service and supply categories such as utilities while keeping other categories at similar levels to last year.

The District's capital replacement plan has established replacement costs at approximately \$284,000 per year to keep facilities in good repair. Our ADA survey added additional projects to the District's list of replacement projects. These projects are primarily funded from the OLLAD assessment district. A small number of high priority projects will be funded in the 2019/20 fiscal year due to budget constraints. Additional capital improvement projects have been identified through the park master plan process. These proposed projects are primarily funded through Park In-Lieu Fees and the Park Development Fees. At the Special Board Meeting on May 30th the Board prioritized the capital improvement projects for the 2019/20 budget and eliminated two projects (Hazel Tennis Courts and Youth Center Playground) from the Preliminary Budget. Projects will be re-evaluated for the final budget. The Park In-Lieu Fees and Park Development Fees were reduced significantly during the 2016/17, and 2017/18 fiscal years with construction of the Pecan Dog Park, Community Center Remodel, Oak & Filbert Pathway, and Almond Shade projects. The District will be able to fund a small number of lower cost projects in the 2019/20 Fiscal Budget. One of the major challenges for the District is to have resources for larger facility renovations and land development. The District is currently evaluating long term options for meeting the needs identified in our park master plans.

Sincerely,

Greg Foell
District Administrator

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Orangevale, CA 95662
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**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	Est. Actual 18/19	18/19 Carryover	Budget 19/20	Est. Act 19/20	19/20 Carryover
332A - GENERAL FUND									
<i>Beginning Year Fund Balance</i>	645,957	645,957		1,038,862	1,038,862		1,000,521	1,000,521	
Taxation	1,263,700	1,340,225	76,525	1,388,700	1,384,784	(3,916)	1,398,700	1,398,700	-
Rentals/Interest/Other	132,600	170,202	37,602	142,600	173,000	30,400	152,600	152,600	-
In Lieu/Grants/HOPERS	315,000	385,580	70,580	285,000	114,000	(171,000)	125,000	125,000	-
Charges for Service/Rec. Fees/Misc	476,500	456,067	(20,433)	476,500	488,000	11,500	496,500	496,500	-
Total Revenue	2,187,800	2,352,074	164,274	2,292,800	2,159,784	(133,016)	2,172,800	2,172,800	-
Salaries & Benefits	1,721,000	1,343,754	377,246	1,832,000	1,553,000	279,000	1,887,000	1,887,000	-
Services & Supplies	479,100	322,612	156,488	499,800	447,625	52,175	502,300	502,300	-
Capital Improvement	332,000	292,802	39,198	360,500	197,500	163,000	200,500	200,500	-
Prior Year Adjustment									
Total Expenses	2,532,100	1,959,168	572,932	2,692,300	2,198,125	494,175	2,589,800	2,589,800	-
Year End Fund Balance	301,657	1,038,862.16	737,205	639,362	1,000,521	361,159	583,521	583,521	-
<i>Year End Fund Balance > or < Previous Yr</i>		392,905			(38,341)			(417,000)	
Total Less FB, In Lieu/Grants & Capital Imp	(327,300)	300,127	627,427	(324,000)	45,159	369,159	(341,500)	(341,500)	-
332A - General Reserve	545,014	545,014	(0)	545,014	545,014	(0)	545,014	545,014	-
374A - OLLAD - GENERAL FUND									
<i>Beginning Year Fund Balance</i>	366,775	366,775		409,866	409,866		359,270	359,270	
Revenues	557,000	557,000		557,000	573,000		557,000	557,000	
Expenses - Services & Supplies	543,000	439,729	(103,271)	567,000	482,396	(84,604)	567,000	567,000	-
Other Charges - Bond Redemption/Interest	1,200	1,109	(91)	1,200	1,200	-	1,200	1,200	-
Capital Improvement	185,000	73,071	(111,929)	180,000	140,000	(40,000)	215,000	215,000	-
Total Expenses	729,200	513,909		748,200	623,596		783,200	783,200	
Year End Fund Balance	194,575	409,865.74		218,666	359,270		133,070		
09/10 FB includes \$40K loan from 332A; Paid back to 332A on 2/10/2011, 10/11 FB Reduced by 40K									
374A - OLLAD - General Reserve		311,713			311,713			311,713	
374B - Kenneth Grove - GENERAL FUND									
<i>Beginning Year Fund Balance</i>	6,162	6,162		10,272	10,272		14,383	14,383	
Revenues	5,430	5,573		5,430	5,573		5,428	5,428	
Expenses - Services & Supplies & Capital Imp.	5,430	1,462		5,430	1,462		5,428	5,428	
Year End Fund Balance	6,162	10,272.05		10,272	14,383		14,383	14,383	
374B - Kenneth Grove - General Reserve		5,932			5,932			5,932	
38C - In Lieu Park Dedication Fund	1,509	99,443		25,000	124,443			124,443	
3321 - Park Development Fee Fund	(271,998)	481,329.97		(55,000)	426,330		(110,000)	316,330	

RESOLUTION # 19-06-621

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ORANGEVALE RECREATION AND PARK DISTRICT, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, ADOPTING THE GENERAL FUND PRELIMINARY BUDGET FOR FISCAL YEAR 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	\$ 1,887,000
(2)	Services & Supplies	502,300
(3)	Other charges	86,500
(4)	Fixed Assets:	
	(a) Land	0
	(b) Structures & Improvements	110,000
	(c) Equipment	0
(5)	Expenditure transfers	4,000
(6)	Contingencies	0
(7)	Provision for reserve increases	0
	TOTAL BUDGET REQUIREMENTS	\$ 2,589,800

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 13th day of June 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
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ORANGEVALE RECREATION & PARK DISTRICT
FISCAL YEAR 2019-2020 PRELIMINARY BUDGET
SACRAMENTO COUNTY FY 2019-2020 BUDGET INPUT DOCUMENTS

PRELIMINARY BUDGET DOCUMENTS

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

<u>APPROPRIATIONS BY OBJECT OF EXPENDITURE</u>		<u>MEANS OF FINANCING THE BUDGET REQUIREMENTS</u>	
OBJECT 10 - SALARIES AND EMPLOYEE BENEFITS	\$ 1,887,000	<u>ESTIMATED REVENUE</u>	<u>(2,172,800)</u>
OBJECT 20 - SERVICES AND SUPPLIES	\$ 502,300	<u>RESERVES TO BE DECREASED</u>	
OBJECT 30 - OTHER FINANCING USES		<u>GENERAL RESERVES DECREASE</u>	
<u>REPAYMENTS</u>			
<u>INTEREST AND</u>	\$ 84,000	<u>ENCUMBRANCE DECREASE</u>	
<u>ASSESSMENTS</u>		<u>OTHER RESERVE DECREASE</u>	
<u>JUDGEMENTS/DA</u>	2,500		
<u>TOTAL OBJECT 30 - OTHER FINANCING USES</u>	\$ 86,500	<u>TOTAL RESERVES TO BE DECREASED</u>	<u>-</u>
OBJECT 40 - FIXED ASSETS		<u>FUND BALANCE AVAILABLE DECREASE</u>	<u>(417,000)</u>
OBJECT 41 - LAND ACQUISITION	\$ -	<u>ESTIMATED LONG-TERM LOAN PROCEEDS</u>	
OBJECT 42 - STRUCTURES AND IMPROVEMENTS	110,000	<u>TOTAL AVAILABLE FINANCING</u>	<u>\$ (2,589,800)</u>
OBJECT 43 - EQUIPMENT	0		
<u>TOTAL OBJECT 40 - FIXED ASSETS</u>	\$ 110,000		
OBJECT 50 - FUNDS TRANSFERS OUT	\$ 4,000	<u>FUND EQUITY SCHEDULE</u>	<u>BALANCE</u>
OBJECT 59 - FUNDS TRANSFERS IN	-	<u>RESERVES</u>	<u>AS OF 7/01/19</u>
OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT	-	<u>GENERAL</u>	545,014
OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIES	-	<u>ENCUMBRANCE</u>	-
OBJECT 80 - OTHER COMMODITIES	-	<u>OTHER</u>	-
PROVISIONS FOR RESERVE INCREASES		<u>FUND BALANCE</u>	<u>\$ 1,000,521</u>
<u>GENERAL RESERVES</u>		<u>AVAILABLE</u>	
<u>OTHER RESERVES</u>		<u>TOTALS</u>	<u>\$ 1,545,535</u>
<u>TOTAL BUDGETARY REQUIREMENT</u>	\$ 2,589,800	<u>INCREASES</u>	<u>\$ 417,000</u>
<u>TOTAL DIFFERENCE:</u>	-	<u>DECREASES</u>	<u>\$ 417,000</u>
		<u>BALANCE</u>	<u>\$ 583,521</u>
			<u>1,128,535</u>

EXPENDITURE DETAIL SCHEDULE - FY 2019-20 PRELIMINARY 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 Est. Actuals	FY 19-20 Prelim Budget	Changes	FY 19-20 Final Budget
332A ORANGEVALE RECREATION & PARK DISTRICT								
10111000	SALARIES & WAGES - REGULAR EMPLOYEES	601,771	612,447	835,000	710,000	855,000	0	
10112100	SALARIES & WAGES - EXTRA HELP	324,987	237,437	390,000	300,000	410,000	0	
10112400	BOARD MEMBERS STIPEND	6,500	6,500	12,000	9,000	12,000	0	
10121000	RETIREMENT - EMPLOYER COST	149,211	142,494	210,000	190,000	220,000	0	
10122000	OASDHI - EMPLOYER COST	69,589	63,699	90,000	75,000	90,000	0	
10123000	GROUP INS - EMPLOYER COST	169,386	210,373	235,000	215,000	240,000	0	
10124000	WORKERS COMP INS - EMPLOYER COST	48,099	56,394	35,000	36,000	35,000	0	
10125000	SUI INS - EMPLOYER COST	18,042	14,411	25,000	18,000	25,000	0	
10127000	DENTAL CARE - RETIREES	0	0	0	0	0	0	
10128000	HEALTH CARE - RETIREES	0	0	0	0	0	0	
		1,387,584	1,343,754	1,832,000	1,553,000	1,887,000	0	0
		Object 10						
20200500	ADVERTISING/LEGAL NOTICES	2,100	1,161	1,500	3,000	1,500	0	
20202100	BOOKS/PERIODICALS/SUBSCRIPTIONS	239	239	750	1,700	750	0	
20202900	BUSINESS/CONFERENCE EXPENSE	4,200	2,601	5,000	5,500	5,000	0	
20203500	EDUCATION & TRAINING SERVICES	3,770	1,325	3,500	3,500	3,500	0	
20203600	EDUCATION & TRAINING SUPPLIES	0	24	1,000	0	1,000	0	
20203700	TUITION REIMBURSEMENT	0	0	2,000	0	2,000	0	
20203800	EMPLOYEE RECOGNITION	885	659	2,000	1,000	2,000	0	
20203802	RECOGNITION ITEMS	0	0	500	0	500	0	
20203803	RECOGNITION EVENTS	0	0	500	0	500	0	

EXPENDITURE DETAIL SCHEDULE - FY 2019-20 PRELIMINARY 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 Est. Actuals	FY 19-20 Prelim Budget	Changes	FY 19-20 Final Budget
20203900	EMPLOYEE TRANSPORTATION	1,540	2,636	3,000	3,000	3,000	0	
20203900	LIABILITY INSURANCE	38,657	38,320	48,000	48,000	48,000	0	
20205500	RENTAL INSURANCE	4,654	3,036	4,000	2,000	4,000	0	
20206100	MEMBERSHIP DUES	5,888	4,975	10,000	9,000	10,000	0	
20207600	OFFICE SUPPLIES	6,860	5,737	9,000	6,000	9,000	0	
20207602	SIGNS	141	1,720	500	0	500	0	
20207603	KEYS	0	0	350	0	350	0	
20208100	POSTAL SERVICES	6,129	6,109	6,500	6,800	7,000	0	
20208102	STAMPS	475	1,422	3,000	1,500	3,000	0	
20208500	PRINTING SERVICES	17,444	17,086	28,000	18,000	28,000	0	
20210300	AGRICULTURAL/HORTICULTURAL SERVICE	0	0	500	0	500	0	
20210400	AGRICULTURAL/HORTICULTURAL SUPPLIES	0	0	1,000	0	1,000	0	
20211200	BUILDING MAINTENANCE SUPPLIES	(700)	(80)	1,000	0	1,000	0	
20212200	CHEMICALS	0	0	500	0	500	0	
20213100	ELECTRICAL MAINTENANCE SERVICE	0	0	400	0	400	0	
20213200	ELECTRICAL MAINTENANCE SUPPLIES	0	0	500	0	500	0	
20214100	LAND IMPROVEMENT MAINTENANCE SERVICE	0	0	500	0	500	0	
20214200	LAND IMPROVEMENT MAINTENANCE SUPPLIES	0	0	500	0	500	0	
20215100	MECHANICAL SYSTEM MAINTENANCE SERVICE	0	678	500	500	500	0	
20215200	MECHANICAL SYSTEM MAINTENANCE SUPPLY	0	344	500	500	500	0	
20216100	PAINTING SERVICES	0	0	0	0	0	0	
20216200	PAINTING SUPPLIES	0	0	500	0	500	0	
20216700	PLUMBING MAINTENANCE SERVICE	0	0	400	0	400	0	
20216800	PLUMBING MAINTENANCE SUPPLIES	0	0	1,000	0	1,000	0	

EXPENDITURE DETAIL SCHEDULE - FY 2019-20 PRELIMINARY 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 Est. Actuals	FY 19-20 Prelim Budget	Changes	FY 19-20 Final Budget
20218100	CONSTRUCTION SERVICES	0	0	500	0	500	0	
20218200	CONSTRUCTION SUPPLIES	0	0	500	0	500	0	
20218500	PERMIT CHARGES	20	0	3,000	0	3,000	0	
20219100	ELECTRICITY	0	0	500	0	500	0	
20219200	NATURAL GAS / LPG / FUEL OIL	0	0	500	0	500	0	
20219300	REFUSE COLLECTION/DISPOSAL SERVICE	1,587	0	500	0	500	0	
20219500	SEWAGE DISPOSAL SERVICE	0	0	500	0	500	0	
20219700	TELEPHONE SERVICE	8,440	8,367	15,000	8,500	15,000	0	
20219800	WATER	0	0	1,000	0	1,000	0	
20219900	TELEPHONE SYSTEM MAINTENANCE	0	0	500	0	500	0	
20220500	AUTOMOTIVE MAINTENANCE SERVICE	0	0	500	0	500	0	
20220600	AUTOMOTIVE MAINTENANCE SUPPLIES	0	0	500	0	500	0	
20221200	CONSTRUCTION EQUIP MAINT SUPPLIES	0	0	500	0	500	0	
20222600	EXPENDABLE TOOLS	0	0	500	0	500	0	
20223600	FUEL & LUBRICANTS	0	0	500	0	500	0	
20226100	OFFICE EQUIPMENT MAINTENANCE SERVICE	672	0	1,000	0	1,000	0	
20226200	OFFICE EQUIPMENT MAINTENANCE SUPPLIES	2,871	1,597	5,000	3,000	5,000	0	
20227500	RENTS/LEASES EQUIPMENT	0	0	500	0	500	0	
20228100	SHOP EQUIPMENT MAINTENANCE SERVICE	0	0	500	0	500	0	
20228200	SHOP EQUIPMENT MAINTENANCE SUPPLIES	0	0	500	0	500	0	
20229100	OTHER EQUIPMENT MAINTENANCE SERVICE	0	0	500	0	500	0	
20229200	OTHER EQUIPMENT MAINTENANCE SUPPLIES	0	0	500	0	500	0	

EXPENDITURE DETAIL SCHEDULE - FY 2019-20 PRELIMINARY 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 Est. Actuals	FY 19-20 Prelim Budget	Changes	FY 19-20 Final Budget
20231400	CLOTHING/PERSONAL SUPPLIES	4,531	86	2,000	500	2,000	0	0
20232100	CUSTODIAL SERVICES	0	0	1,000	0	1,000	0	0
20232200	CUSTODIAL SUPPLIES	387	1,417	1,000	1,000	1,000	0	0
20244300	MEDICAL SERVICE		189	200	500	200		
20250500	ACCOUNTING SERVICES	4,725	4,725	8,000	4,725	8,000	0	0
20250700	ASSESSMENT/COLLECTION SERVICES	16,985	17,449	18,000	18,000	18,000	0	0
20251900	ARCHITECTURAL SERVICES	0	0	0	0	0	0	0
20252500	ENGINEERING SERVICES	0	0	6,000	3,000	6,000	0	0
20253100	LEGAL SERVICES	19,003	8,280	15,000	50,000	15,000	0	0
20256200	TRANSCRIBING SERVICES	916	1,169	1,000	2,000	1,000	0	0
20257100	SECURITY SERVICES	0	3,532	5,000	4,000	5,000	0	0
20259100	OTHER PROFESSIONAL SERVICES	8,157	8,501	22,000	22,000	22,000	0	0
20259101	COMPUTER CONSULTANTS	3,000	5,000	6,000	8,000	8,000	0	0
20281201	PC HARDWARE	2,610	0	10,000	8,000	10,000	0	0
20281202	PC SOFTWARE	839	2,768	6,000	3,000	6,000	0	0
20281203	PC SUPPLIES	318	89	1,000	500	1,000	0	0
20281900	REGISTRATION SERVICES (ELECTIONS)	19,537	364	0	2,500	0	0	0
20285100	RECREATIONAL SERVICES	136,743	139,408	180,000	160,000	180,000	0	0
20285200	RECREATIONAL SUPPLIES	19,093	28,798	40,000	35,000	40,000	0	0
20289800	OTHER OPERATING EXPENSE - SUPPLIES	213	0	2,000	0	2,000	0	0
20289900	OTHER OPERATING EXPENSE - SERVICES	573	40	2,000	200	2,000	0	0
20291100	SYSTEM DEVELOPMENT SERVICE	2,758	2,758	3,000	3,000	3,000	0	0
20296200	GS PARKING CHARGES	0	84	200	200	200	0	0

EXPENDITURE DETAIL SCHEDULE - FY 2019-20 PRELIMINARY 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 Est. Actuals	FY 19-20 Prelim Budget	Changes	FY 19-20 Final Budget
	Object 20	346,263	322,612	499,800	447,625	502,300	0	0
30321000	INTEREST EXPENSE	24,625	16,485	14,000	14,000	14,000	0	
30322000	BOND/LOAN REDEMPTION	56,593	65,936	70,000	70,000	70,000	0	
30345000	TAX/LIC/ASSESSMENTS	100	0	2,500	500	2,500	0	
	Object 30	81,317	82,421	86,500	84,500	86,500	0	0
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	
42420200	STRUCTURES	505,703	201,621	270,000	110,000	110,000	0	
	Object 42	505,703	201,621	270,000	110,000	110,000	0	0
43430300	VEHICLES/EQUIPMENT - OTHER	0	6,500	0	0	0	0	0
	Object 43	0	6,500	0	0	0	0	0
50557100	FINGERPRINTING SERVICE	2,070	2,260	4,000	3,000	4,000	0	
	Object 59	2,070	2,260	4,000	3,000	4,000	0	0

EXPENDITURE DETAIL SCHEDULE - FY 2019-20 PRELIMINARY 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 Est. Actuals	FY 19-20 Prelim Budget	Changes	FY 19-20 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
	FUND CENTER 9339332	2,322,937	1,959,168	2,692,300	2,198,125	2,589,800	0	0
	FUND TOTAL 332 A	2,322,937	1,959,168	2,692,300	2,198,125	2,589,800	0	0

REVENUE DETAIL SCHEDULE - FY 2019-20 PRELIMINARY 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 Est. Actuals	FY 19-20 Prelim. Budget	Changes	FY 19-20 Final Budget
332A	ORANGEVALE RECREATION & PARK DISTRICT							
91910100	PROP TAX CUR SEC	\$ (1,165,881)	\$ (1,235,951)	(1,310,000)	(1,284,340)	(1,315,000)		
91910200	PROP TAX CUR UNSEC	(43,637)	(43,617)	(40,000)	(47,223)	(40,000)	0	0
91910300	PROP TAX CUR SUP	(27,089)	(34,628)	(15,000)	(27,536)	(20,000)	0	0
91910400	PROPERTY TAX SECURED DELINQ.	(8,347)	(8,682)	(10,000)	(9,678)	(10,000)	0	0
91910500	PROPERTY TAX SUPPLE DELINQ.	(1,332)	(1,554)	(500)	(1,908)	(500)	0	0
91910600	PROPERTY TAX UNITARY	(13,781)	(14,179)	(12,000)	(13,390)	(12,000)	0	0
91912000	PROP TAX REDEMP	(72)	(66)	0	(54)	0	0	0
91913000	PROP TAX PR UNSEC	(630)	(1,300)	(1,000)	(469)	(1,000)	0	0
91914000	PROP TAX PENALTIES	(206)	(248)	(200)	(187)	(200)	0	0
91919900	TAXES - OTHER	0	0	0	0	0	0	0
	Object 91	\$ (1,260,975)	\$ (1,340,225)	\$ (1,388,700)	\$ (1,384,784)	\$ (1,398,700)	\$ -	\$ -
94941000	INTEREST INCOME	(13,430)	(14,962)	(4,000)	(15,000)	(4,000)	0	0
94942900	BUILDING RENTAL OTHER	(84,463)	(106,104)	(100,000)	(110,000)	(110,000)	0	0

REVENUE DETAIL SCHEDULE - FY 2019-20 PRELIMINARY 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 Est. Actuals	FY 19-20 Prelim. Budget	Changes	FY 19-20 Final Budget
94943900	GROUND LEASES (CELL TOWERS)	(32,825)	(31,476)	(19,600)	(31,000)	(19,600)	0	0
94944800	REC. CONCESSION (FINAL 9)	(15,786)	(17,659)	(17,000)	(17,000)	(17,000)	0	0
94945900	VENDING MACHINES	0	(1)	(2,000)	0	(2,000)	0	0
94949000	CONCESSIONS OTHER	0	0	0	0	0	0	0
Object 94		(146,504)	(170,202)	(142,600)	(173,000)	(152,600)	0	0
95952200	HOMEOWNER PROP TAX RELIEF	(13,794)	(13,687)	(15,000)	(14,000)	(15,000)	0	0
95952900	IN LIEU TRANSFER	(335,000)	(371,893)	(270,000)	(100,000)	(110,000)	0	0
95956900	STATE AID	0	0	0	0	0	0	0
Object 95		(348,794)	(385,580)	(285,000)	(114,000)	(125,000)	0	0
96963313	MISCELLANEOUS OTHER FEES	(1,154)	(5,556)	(1,000)	(4,000)	(1,000)	0	0
96964600	RECREATION SERVICE CHGS	(457,827)	(442,409)	(470,000)	(475,000)	(490,000)	0	0
96969700	SECURITY SERVICES	(3,657)	(4,570)	(2,500)	(4,500)	(2,500)	0	0
Object 96		(462,638)	(452,534)	(473,500)	(483,500)	(493,500)	0	0
97973000	DONATIONS/CONTRIBUTIONS	(854)	1,945	0	(2,000)	0	0	0

REVENUE DETAIL SCHEDULE - FY 2019-20 PRELIMINARY 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 Est. Actuals	FY 19-20 Prelim. Budget	Changes	FY 19-20 Final Budget
97974000	INSURANCE PROCEEDS	(8,286)	(3,364)	(2,500)	(1,500)	(2,500)	0	0
97979000	MISCELLANEOUS OTHER REVENUES	(1,577)	(2,114)	(500)	(1,000)	(500)	0	0
97979900	PRIOR YEAR	0	0	0	0	0	0	0
	Object 97	(10,717)	(3,533)	(3,000)	(4,500)	(3,000)	0	0
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)	(2,159,784)	(2,172,800)	0	0
	FUND TOTAL 332A	(2,229,627)	(2,352,074)	(2,292,800)	(2,159,784)	(2,172,800)	0	0

FISCAL YEAR 2019-2020 PRELIMINARY BUDGET

Orangevale Recreation & Park District

FINANCING REQUIREMENTS SCHEDULE FOR FUND 374A (OLLAD)

<u>APPROPRIATIONS BY OBJECT OF EXPENDITURE</u>	<u>MEANS OF FINANCING THE BUDGET REQUIREMENTS</u>			
<u>OBJECT 10 - SALARIES AND EMPLOYEE BENEFITS</u>	\$ -	<u>ESTIMATED REVENUE</u>	\$ (557,000)	
<u>OBJECT 20 - SERVICES AND SUPPLIES</u>	\$ 567,000	<u>RESERVES TO BE DECREASED</u>		
<u>OBJECT 30 - OTHER FINANCING USES</u>		<u>GENERAL RESERVES DECREASE</u>		
<u>LOAN AND LEASE REPAYMENTS</u>		<u>ENCUMBRANCE DECREASE</u>		
<u>INTEREST AND PRINCIPAL</u>	0	<u>OTHER RESERVES DECREASE</u>		
<u>TAXES/LICENSES/ASSESSMENTS</u>	1,200	<u>TOTAL RESERVES TO BE DECREASED</u>		
<u>JUDGEMENTS/DAMAGES</u>				
<u>TOTAL OBJECT 30 - OTHER FINANCING USES</u>	\$ 1,200			
<u>OBJECT 40 - FIXED ASSETS</u>		<u>FUND BALANCE AVAILABLE DECREASE</u>	(226,200)	
<u>OBJECT 41 - LAND ACQUISITION</u>		<u>ESTIMATED LONG-TERM LOAN PROCEEDS</u>		
<u>OBJECT 42 - STRUCTURES AND IMPROVEMENTS</u>	160,000	<u>TOTAL AVAILABLE FINANCING</u>	\$ (783,200)	
<u>OBJECT 43 - EQUIPMENT</u>	55,000			
<u>TOTAL OBJECT 40 - FIXED ASSETS</u>	\$ 215,000			
<u>OBJECT 50 - FUNDS TRANSFERS OUT</u>		<u>FUND EQUITY SCHEDULE</u>	<u>BALANCE</u>	<u>ADJUSTED FUND</u>
<u>OBJECT 59 - FUNDS TRANSFERS IN</u>		<u>RESERVES</u>	<u>AS OF 7/01/19</u>	<u>BALANCE</u>
<u>OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT</u>		<u>GENERAL</u>	311,713	311,713
<u>OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIES</u>		<u>ENCUMBRANCE</u>	-	-
<u>OBJECT 80 - OTHER COMMODITIES</u>		<u>OTHER</u>	-	-
<u>PROVISIONS FOR RESERVE INCREASES</u>		<u>FUND BALANCE</u>		
<u>GENERAL RESERVES</u>		<u>AVAILABLE</u>	\$ 359,270	\$ 226,200
<u>OTHER RESERVES</u>		<u>TOTALS</u>	\$ 670,983	\$ 226,200
<u>TOTAL BUDGETARY REQUIREMENT</u>	\$ 783,200			
<u>TOTAL DIFFERENCE:</u>		<u>APPROPRIATIONS LIMIT</u>		
		<u>APPROPRIATIONS SUBJECT TO LIMIT</u>		
		<u>OVER/UNDER LIMIT</u>		

EXPENDITURE DETAIL SCH. - FY 2019-20 PRELIMINARY BUDGET
ORANGEVALE RECREATION & PARK DISTRICT

FOND 374A - ORANGEVALE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT

Commitment Item	Description	FY 16-17 Actuals	FY 17-18 Actuals	FY 18-19 Budget	FY 18-19 Est. Actuals	FY 19-20 Prelim Budget	Changes	FY 19-20 Final Budget
374A OLLAD								
20207600	OFFICE SUPPLIES	0	372	500	200	500	0	
20207602	SIGNS	0	0	500	0	500	0	
20207603	KEYS	14	133	2,000	300	2,000	0	
20206100	MEMBERSHIP DUES	0	0	1,000	500	1,000	0	
20210300	AGRICULTURAL/HORTICULTURAL SERVICE	8,500	4,913	12,000	6,000	12,000	0	
20210400	AGRICULTURAL/HORTICULTURAL SUPPLIES	8,904	7,931	15,000	8,000	15,000	0	
20211200	BUILDING MAINTENANCE SUPPLIES	9,658	11,119	10,000	8,000	10,000	0	
20212200	CHEMICALS	25,287	29,669	30,000	32,000	30,000	0	
20213100	ELECTRICAL MAINTENANCE SERVICE	0	1,578	6,000	9,500	6,000	0	
20213200	ELECTRICAL MAINTENANCE SUPPLIES	1,125	1,410	2,000	700	2,000	0	
20203500	EDUCATION/TRAINING SERVICE	0	0	3,000	2,000	3,000	0	
20214100	LAND IMPROVEMENT MAINTENANCE SERVICE	20,850	4,290	20,000	8,000	20,000	0	
20214200	LAND IMPROVEMENT MAINTENANCE SUPPLIES	9,031	36,590	46,000	30,000	46,000	0	
20215100	MECHANICAL SYSTEM MAINTENANCE SERVICE	5,380	1,897	10,000	8,000	10,000	0	
20215200	MECHANICAL SYSTEM MAINTENANCE SUPPLY	4,012	4,193	3,000	4,000	3,000	0	
20216200	PAINTING SUPPLIES	1,082	1,200	1,500	800	1,500	0	
20216700	PLUMBING MAINTENANCE SERVICE	378	0	1,000	1,400	1,000	0	
20216800	PLUMBING MAINTENANCE SUPPLIES	1,091	5,183	4,000	2,000	4,000	0	
20218100	IRRIGATION SERVICES	758	0	2,000	0	2,000	0	
20218200	IRRIGATION SUPPLIES	21,166	16,678	18,000	12,000	18,000	0	
20218500	PERMIT CHARGES	2,573	3,803	2,000	3,200	2,000	0	
20219100	ELECTRICITY	77,108	72,079	83,000	78,000	83,000	0	

EXPENDITURE DETAIL SCH. - FY 2019-20 PRELIMINARY 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 Est. 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	24,000	30,000	0	
20219300	REFUSE COLLECTION/DISPOSAL SERVICE	17,829	18,111	24,000	22,000	24,000	0	
20219500	SEWAGE DISPOSAL SERVICE	12,708	12,032	14,000	12,000	14,000	0	
20219700	TELEPHONE SERVICE	48	0	0	0	0	0	
20219800	WATER	41,905	48,367	51,000	50,000	51,000	0	
20219900	TELEPHONE SYSTEM MAINTENANCE	3,147	1,332	3,000	1,500	3,000	0	
20220500	AUTOMOTIVE MAINTENANCE SERVICE	5,056	4,377	6,000	4,000	6,000	0	
20220600	AUTOMOTIVE MAINTENANCE SUPPLIES	6,310	8,792	6,000	4,000	6,000	0	
20221200	CONSTRUCTION EQUIP MAINT SUPPLIES	80	609	500	500	500	0	
20222600	EXPENDABLE TOOLS	2,262	2,954	4,000	3,000	4,000	0	
20223600	FUEL & LUBRICANTS	10,763	11,926	18,000	14,000	18,000	0	
20227500	RENTS/LEASES EQUIPMENT	627	7,539	5,000	5,000	5,000	0	
20228100	SHOP EQUIPMENT MAINTENANCE SERVICES	428	41	2,000	500	2,000	0	
20228200	SHOP EQUIPMENT MAINTENANCE SUPPLIES	7,584	9,346	7,000	9,000	7,000	0	
20229100	OTHER EQUIPMENT MAINTENANCE SERVICE	472	51	2,500	500	2,500	0	
20229200	OTHER EQUIPMENT MAINTENANCE SUPPLIES	1,911	4,007	4,000	3,000	4,000	0	
20231400	CLOTHING/PERSONAL SUPPLIES	0	0	4,000	2,000	4,000	0	
20232100	CUSTODIAL SERVICES	0	0	0	0	0	0	
20232200	CUSTODIAL SUPPLIES	18,417	17,539	20,000	18,000	20,000	0	
20250500	ACCOUNTING SERVICES	2,600	2,600	3,000	2,600	3,000	0	
20252500	ENGINEERING SERVICES	11,878	10,969	15,000	15,000	15,000	0	
20253100	LEGAL SERVICES	17,122	7,165	18,000	18,000	18,000	0	

EXPENDITURE DETAIL SCH. - FY 2019-20 PRELIMINARY 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 Est. Actuals	FY 19-20 Prelim Budget	Changes	FY 19-20 Final Budget
374A OLLAD								
20256200	TRANSCRIBING SERVICES	0	0	0	0	0	0	
20257100	SECURITY SERVICES	9,856	13,513	16,000	18,000	16,000	0	
20259100	OTHER PROFESSIONAL SERVICES	10,028	33,285	38,000	38,000	38,000	0	
20259101	OTHER PROFESSIONAL SERVICES - COMPUTER	8	196	0	196	0	0	
20289800	OTHER OPERATING EXPENSE - SUPPLIES	1,537	4,889	3,500	3,000	3,500	0	
20296200	GS PARKING CHARGES	0	0	0	0	0	0	
	Object 20	406,848	439,729	567,000	482,396	567,000	0	0
30321000	INTEREST EXPENSE	0	0	0	0	0	0	
30322000	BOND/LOAN REDEMPTION	0	0	0	0	0	0	
30345000	TAX/LIC/ASSESSMENTS	1,042	1,109	1,200	1,200	1,200	0	
	Object 30	1,042	1,109	1,200	1,200	1,200	0	0
42420100	BUILDINGS	0	0	0	0	0	0	
42420200	STRUCTURES	1,125	19,030	110,000	80,000	160,000	0	
	Object 42	1,125	19,030	110,000	80,000	160,000	0	0
43430300	EQUIPMENT	25,574	54,041	70,000	60,000	55,000	0	

EXPENDITURE DETAIL SCH. - FY 2019-20 PRELIMINARY 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 Est. Actuals	FY 19-20 Prelim Budget	Changes	FY 19-20 Final Budget
	Object 43	25,574	54,041	70,000	60,000	55,000	0	0
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	434,589	513,909	748,200	623,596	783,200	0	0
	FUND TOTAL 374 A	434,589	513,909	748,200	623,596	783,200	0	0

REVENUE DETAIL SCHEDULE - FY 2019-20 PRELIMINARY 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 Est. Actuals	FY 19-20 Prelim. Budget	Changes	FY 19-20 Final Budget
374A	OLLAD							
94941000	INTEREST INCOME	(4,988)	(8,996)	(2,000)	(6,000)	(2,000)	0	0
94942900	BUILDING RENTAL OTHER	0	0	0	0	0	0	0
	Object 94	(4,988)	(8,996)	(2,000)	(6,000)	(2,000)	0	0
96960300	SPECIAL ASSESSMENT	(567,788)	(567,734)	(555,000)	(567,000)	(555,000)	0	0
96964600	RECREATION SVC C	0	0	0	0	0	0	0
	Object 96	(567,788)	(567,734)	(555,000)	(567,000)	(555,000)	0	0
	FUND CENTER 9379374	(572,776)	(576,730)	(557,000)	(573,000)	(557,000)	0	0
	FUND TOTAL 374 A	(572,776)	(576,730)	(557,000)	(573,000)	(557,000)	0	0

FISCAL YEAR 2019-2020 PRELIMINARY BUDGET

Orangevale Recreation & Park District

FINANCING REQUIREMENTS SCHEDULE FOR FUND 374B

KENNETH GROVE ASSESSMENT DISTRICT

<u>APPROPRIATIONS BY OBJECT OF EXPENDITURE</u>	<u>MEANS OF FINANCING THE BUDGET REQUIREMENTS</u>
OBJECT 10 - SALARIES AND EMPLOYEE BENEFITS	ESTIMATED REVENUE \$ (5,428)
OBJECT 20 - SERVICES AND SUPPLIES	RESERVES TO BE DECREASED \$ 5,428.00
OBJECT 30 - OTHER FINANCING USES	GENERAL RESERVES DECREASE -
<u>LOAN AND LEASE REPAYMENTS</u>	
INTEREST AND PRINCIPAL	ENCUMBRANCE DECREASE -
TAXES/LICENSES/ASSESSMENTS	OTHER RESERVES DECREASE -
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	BALANCE AS OF 7/01/19 5,932
OBJECT 59 - FUNDS TRANSFERS IN	RESERVES -
OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT	GENERAL 5,932
OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIES	ENCUMBRANCE -
OBJECT 80 - OTHER COMMODITIES	OTHER -
PROVISIONS FOR RESERVE INCREASES	FUND BALANCE -
GENERAL RESERVES	AVAILABLE \$ 14,383
OTHER RESERVES	TOTALS \$ 20,315
TOTAL BUDGETARY REQUIREMENT	APPROPRIATIONS LIMIT \$ 5,428
TOTAL DIFFERENCE:	APPROPRIATIONS SUBJECT TO LIMIT \$ 5,428
	OVER/UNDER LIMIT \$ 20,315

EXPENDITURE DETAIL SCHEDULE - FY 2019-20 PRELIMINARY 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	FY 19-20
		Actuals	Actuals	Budget	Est. Actuals	Prelim Budget	Charges
20200500	ADVERTISING/LEGAL NOTICES	0	0	500	0	500	0
20207600	OFFICE SUPPLIES	0	0	100	0	100	0
20207602	SIGNS	0	0	50	0	48	0
20210300	AGRICULTURAL/HORTICULTURAL SERVICE	0	0	500	0	500	0
20210400	AGRICULTURAL/HORTICULTURAL SUPPLIES	0	0	0	0	0	0
20216200	PAINTING SUPPLIES	0	0	0	0	0	0
20219800	WATER	380	470	800	470	800	0
20220500	AUTO MAINTENANCE SERVICES	0	0	0	0	0	0
20223600	FUEL & LUBRICANTS	401	487	600	487	600	0
20228200	SHOP EQ MAINT SUPP	0	0	0	0	0	0
20250500	ACCOUNTING SERVICES	500	500	500	500	500	0
20250700	ASSESSMENT/COLLECTION SERVICES	0	0	0	0	0	0
20252500	ENGINEERING SERVICES	0	0	1000	0	1000	0
20253100	LEGAL SERVICES	0	0	100	0	100	0
20256200	TRANSCRIBING SERVICES	0	0	150	0	150	0
20259100	OTHER PROFESSIONAL SERVICES	0	0	500	0	500	0
20289900	OTHER OPERATING EXPENSE - SERVICES	0	0	300	0	300	0
20291500	COMPASS COSTS	0	5	300	5	300	0
20296200	GS PARKING CHARGES	0	0	30	0	30	0
Object 20		1,281	1,462	5,430	1,462	5,428	0
42420200	STRUCTURES	27,176	0	0	0	0	0
Object 42		27,176	0	0	0	0	0

EXPENDITURE DETAIL SCHEDULE - FY 2019-20 PRELIMINARY BUDGET

ORANGEVALE RECREATION & PARK DISTRICT

FUND 374B - KENNETH GROVE ASSESSMENT

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

REVENUE DETAIL SCHEDULE - FY 2019-20 PRELIMINARY 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 Est. Actuals	FY 19-20 Prelim Budget	Changes	FY 19-20 Final Budget
FUND KENNETH GROVE							
94941000 INTEREST INCOME	(89)	(198)	(30)	(198)	(28)	0	0
Object 94	(89)	(198)	(30)	(198)	(28)	0	0
96960300 SPECIAL ASSESSMENT	(5,397)	(5,375)	(5,400)	(5,375)	(5,400)	0	0
Object 96	(5,397)	(5,375)	(5,400)	(5,375)	(5,400)	0	0
FUND CENTER 9379375	(5,486)	(5,573)	(5,430)	(5,573)	(5,428)	0	0
FUND TOTAL 374 B	(5,486)	(5,573)	(5,430)	(5,573)	(5,428)	0	0

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
<hr/>			
TOTAL of LONG TERM DEBT:		76,813.57	230,440.71

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

6/7/2019	Capital Improvement			
DESCRIPTION	Land	Building	Structures & Improve.	Equipment
COMMITMENT	41410100	42420100	42420200	43430300
Fund 332A (General)				
OCP Exercise Equipment			50,000	
Youth Center Basketball Court			5,000	
Pecan - ADA Bridge & Trail			30,000	
OCP - ADA Path to Game Areas			25,000	
Total (332A) 2019/20	-	-	110,000	-
Fund 374A (OLLAD)				
Community Ctr. - Mech. Heating/AC			15,000	
Community Ctr. - Painting			40,000	
Community Ctr. - Roofing			55,000	
Facility Lighting - LED Conversion			50,000	
Drinking Fountains				5,000
Trucks w/ Utility Bed				30,000
Swimming Pool Covers				10,000
Sprayer w/ Boom (100 gal)				5,000
Paint Sprayer - Parking Lot & Fields				5,000
Total (OLLAD) 2019/20	-	-	160,000	55,000
Fund 374B (Kenneth Grove)				
Total (KG)	-	-	-	-

RESOLUTION # 19-06-622



A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ORANGEVALE RECREATION AND PARK DISTRICT ADOPTING THE ORANGEVALE LANDSCAPING & LIGHTING ASSESSMENT DISTRICT PRELIMINARY BUDGET FOR FISCAL YEAR 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	\$ <u>0</u>
(2)	Services & Supplies	<u>567,000</u>
(3)	Other Charges	<u>1,200</u>
(4)	Fixed Assets:	
	(a) Land	<u>0</u>
	(b) Structures & Improvements	<u>160,000</u>
	(c) Equipment	<u>55,000</u>
(5)	Expenditure transfers	<u>0</u>
(6)	Contingencies	<u>0</u>
(7)	Provision for reserve increases	<u>0</u>
TOTAL BUDGET REQUIREMENTS		\$ <u>783,200</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 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 13th day of June 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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RESOLUTION NO. 19-06-623

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
THE ORANGEVALE RECREATION & PARK DISTRICT
APPROVING THE ENGINEER'S REPORT, CONFIRMING
THE DIAGRAM AND ASSESSMENT, AND ORDERING
THE LEVY OF ASSESSMENT FOR THE FISCAL YEAR
2019-20 FOR THE ORANGEVALE LANDSCAPING AND
LIGHTING ASSESSMENT DISTRICT**

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

WHEREAS, on July 17, 1991, by its Resolution No. 816, this Board ordered the formation of and levied the first assessment within the Orangevale Recreation and Park District Maintenance Assessment District 1991 (the "Assessment District") pursuant to the provisions of the Landscaping and Lighting Act of 1972; and

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

WHEREAS, by its Resolution No. 19-03-614, A Resolution Directing Preparation of the 2019-20 Annual Report for the Orangevale Recreation and Park District Landscaping and Lighting Assessment District (the "Assessment District"), this Board designated SCI Consulting Group as Engineer of Work and ordered said Engineer to make and file a report in writing in accordance with and pursuant to the Landscaping and Lighting Act of 1972; and

WHEREAS, the report was duly made and filed with the Clerk of the Board and duly considered by this Board and found to be sufficient in every particular, whereupon it was determined that the report should stand as the Engineer's Report for all subsequent proceedings under and pursuant to the aforesaid resolution, and that June 13, 2019 at the hour of 6:30 p.m. in the Board Chambers of the Orangevale Recreation and Park District, 6826 Hazel Avenue, Orangevale, California, 95662, were appointed as the time and place for a hearing by this Board on the question of the levy of the proposed assessment, notice of which hearing was given as

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Page 1 of 4



required by law; and

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

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

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



maintenance of the improvements upon the several lots and parcels of land in the Assessment District in proportion to the estimated special benefits to be received by such lots and parcels, respectively, from the maintenance, and of the expenses incidental thereto;

are finally approved and confirmed.

5. Final adoption and approval of the Engineer's Report as a whole, and of the plans and specifications, estimate of the costs and expenses, the diagram and the assessment, as contained in the report as hereinabove determined and ordered, is intended to and shall refer and apply to the report, or any portion thereof as amended, modified, or revised or corrected by, or pursuant to and in accordance with, any resolution or order, if any, heretofore duly adopted or made by this Board.
6. The assessment to pay the costs and expenses of the maintenance of the improvements for fiscal year 2019-20 is hereby levied. For further particulars pursuant to the provisions of the Landscaping and Lighting Act of 1972, reference is hereby made to the Resolution Directing Preparation of Engineer's Report.
7. Based on the oral and documentary evidence, including the Engineer's Report, offered and received at the hearing, this Board expressly finds and determines (a) that each of the several lots and parcels of land will be specially benefited by the maintenance of the improvements at least in the amount if not more than the amount, of the assessment apportioned against the lots and parcels of land, respectively, and (b) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, the aforesaid finding and determination as to special benefits.
8. Immediately upon the adoption of this resolution, but in no event later than the third Monday in August following such adoption, the Clerk of the Board shall file a certified copy of the diagram and



assessment and a certified copy of this resolution with the Auditor of the County of Sacramento. Upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the assessment. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all laws providing for the collection and enforcement of County taxes shall apply to the collection and enforcement of the assessments, After collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the Orangevale Recreation and Park District.

9. The moneys representing assessments collected by the County shall be deposited in the District Treasury to the credit of the improvement fund previously established under the distinctive designation of the Assessment District. Moneys in the improvement fund shall be expended only for bond expenses, maintenance, servicing, construction or installation of the improvements.

PASSED AND ADOPTED this 13th day of June 2019, by the following vote:

AYES :

NOES:

ABSENT:

ABSTAIN:

CHAIR, BOARD OF DIRECTORS

CLERK OF THE BOARD



**ORANGEVALE RECREATION AND PARK
DISTRICT**

LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT

ENGINEER'S REPORT

FISCAL YEAR 2019-20

PURSUANT TO THE LANDSCAPE AND LIGHTING ACT OF 1972 AND
ARTICLE XIII D OF THE CALIFORNIA CONSTITUTION

ENGINEER OF WORK:
SCI Consulting Group
4745 MANGELS BOULEVARD
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ORANGEVALE RECREATION AND PARK DISTRICT

BOARD OF DIRECTORS

Michael Stickney, Chair
Lisa Montes, Vice Chair
Erica Swenson, Secretary
Sharon Brunberg, Director
Manie Meraz, Director

DISTRICT ADMINISTRATOR

Greg Foell

DISTRICT'S ATTORNEY

David W. McMurchie

ENGINEER OF WORK

SCI Consulting Group

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INTRODUCTION

On June 29, 1992, the Board of Directors of the Orangevale Recreation and Park District ("Park District") adopted Resolution Number 92-06-51 Ordering Formation of the Orangevale Landscaping and Lighting Assessment District ("Assessment District") to levy and collect assessments. The Assessment District was initially formed for the following purposes: (1) to provide funds for the construction of new capital improvements within the District contained in the District's Capital Improvement Master Plan consisting of a community center, swimming pool, soccer and other athletic fields, playground renovations consistent with the Americans with Disabilities Act, restroom construction, and miscellaneous improvements to the District's various park sites distributed throughout the geographical area of the District; and (2) to fund the maintenance, repair and replacement of the capital improvement projects constructed with assessment proceeds for the useful life of those capital improvements, which useful life exceeds the 20-year term of repayment of the bonds; and (3) to pay the cost of servicing such capital improvements constructed with assessment proceeds including the costs of water, gas, and other utilities; and (4) to fund the cost of construction and maintenance of additional capital improvement projects consisting of park and recreational facilities on a pay as you go basis.

At the time the Assessment District was formed in 1992, the Park District had been experiencing a revenue shortfall that was due to declining property tax revenues. In fiscal years 1991-92 and 1992-93 the State of California enacted new legislation shifting a significant portion of property tax revenue away from special districts such as the Park District to Educational Revenue Augmentation Funds established in each county (hereinafter ERAF's) to help fund the State's obligation to fund education according to the requirements of Proposition 98. The Park District lost the amount of \$1,012,654 in property tax revenue in the first year of this tax shift to ERAF's, which revenue loss forced the Park District to postpone projects, reduce recreational programs and cut staffing for park maintenance. This annual property tax revenue loss has continued each year to the present time.

Since its formation, the Assessment District has funded the construction of all of the capital improvements specified in the District's 1992 Capital Improvement Master Plan through the issuance of Certificates of Participation in the amount of \$4,720,000 secured by a pledge of the assessment revenues (the "Bonds"), and agreed to repay the principal amount of those Bonds plus interest over a 20-year term from the assessment revenues levied and collected annually within the Assessment District. Since its formation, the Assessment District has also utilized a portion of the assessment revenues to fund the continuing maintenance, repair and replacement of the improvements constructed with such assessment proceeds as those maintenance requirements arise. In fiscal year 2014-15 the assessment proceeds will be used to pay for a portion of the continuing costs of maintenance, repair, and replacement of portions of the District's park and recreational capital improvements, and the servicing of those improvements.

ASSESSMENT CONTINUATION PROCEDURES

This Engineer's Report ("Report") was prepared to establish the budget for the capital improvements, maintenance and services expenditures that are proposed to be funded by the proposed 2019-20 assessments, to determine the special benefits received from the park maintenance and capital improvement projects by real property within the Park District, and to specify the method of assessment apportionment to lots and parcels within the Park District. This Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and Article XIII C and XIII D of the California Constitution (Proposition 218).

In each year for which the assessments will be levied, the District Board must direct the preparation of an Engineer's Report, budgets and proposed assessments for the upcoming fiscal year. After the Engineer's Report is completed, the Board may preliminarily approve the Engineer's Report and proposed assessments and establish the date for a public hearing on the continuation of the assessments. This Report was prepared pursuant to the direction of the Board adopted on March 14, 2019.

If the Board approves this Engineer's Report and the proposed continuation of the assessments by resolution, a notice of assessment levies must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing is used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing will be held for the purpose of allowing public testimony about the proposed continuation of the assessments for fiscal year 2019-20. This hearing is currently scheduled for June 13, 2019. At this hearing, the Board will consider approval of a resolution confirming the assessments for fiscal year 2019-20. If so confirmed and approved, the assessments will be submitted to the County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2019-20.

PLANS & SPECIFICATIONS

For fiscal year 2019-20, the District proposes to use the assessment proceeds to pay the costs of maintaining, repairing and replacing portions of its park and recreational facilities to ensure that such facilities retain their high quality through the term of their useful lives after the construction costs of those facilities have been paid.

The work and improvements ("Improvements") proposed to be undertaken by the Orangevale Recreation and Park District's Landscaping and Lighting Assessment District (the "Assessment District") and the cost thereof paid from the levy of the annual assessment provide special benefit to Assessor Parcels within the Assessment District as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the "Act") the work and improvements are generally described as follows:

Installation, maintenance and servicing of public recreational facilities and improvements, including, but not limited to, turf and play areas, landscaping, ground cover, shrubs and trees, irrigation systems, drainage systems, lighting, fencing, entry monuments, basketball courts, tennis courts, gymnasium, running tracks, swimming pools, other recreational facilities, security guards, graffiti removal and repainting, and labor, materials, supplies, utilities and equipment, as applicable, at each of the locations owned, operated or maintained by the Orangevale Recreation and Park District. Any plans and specifications for these improvements will be filed with the District Administrator of the Orangevale Recreation and Park District and are incorporated herein by reference.

As applied herein, "Installation" means the design and construction of recreational improvements, including, but not limited to, land preparation, such as grading, leveling, cutting and filling, sod, landscaping, irrigation systems, sidewalks and drainage, lights, playground equipment, play courts, recreational facilities and public restrooms.

"Maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any improvement, including repair, removal or replacement of all or any part of any improvement; providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; the removal of trimmings, rubbish, debris, and other solid waste, and the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

"Servicing" means the furnishing of electric current, or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements; or water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

FISCAL YEAR 2019-20 ESTIMATE OF COST AND BUDGET

ORANGEVALE RECREATION AND PARK DISTRICT Parks and Recreation Maintenance and Improvement District Estimate of Cost Fiscal Year 2019-20		<i>Total Budget</i>
Project Budget Fiscal Year 2019-20		
1 Capital Improvement Projects		
Total Capital Improvements		\$180,000
2 Maintenance and Service Expenditures		
A Agricultural Supplies and Services		\$27,000
B Utilities		\$202,000
C Chemicals		\$30,000
D Security		\$16,000
E Fuel		\$18,000
F Other Expenses		\$200,000
G Other Professional Services		\$38,000
Total Maintenance and Service Expenditures		\$531,000
3 Incidental Expenditures		
A Engineering/Accounting Expenditures		\$18,000
B Legal Services		\$18,000
Total Incidental Expenditures		\$36,000
4 Debt Service		
A Interest Expense		\$0
B Bond Principal Repayment		\$0
C Tax/Lic/Assessments		\$1,200
Total Debt Service		\$1,200
5 Salaries and Benefits		
A Salaries and Benefits		\$799,735
Total Costs for Installation, Maintenance and Servicing for Fiscal Year 2018-19		\$1,547,935
Total benefit of Improvements		\$1,547,935
Single Family Equivalent (SFEs)		13,490
Benefit received per SFE unit		\$114.74
Less:		
District Contribution for General Benefits		\$773,968
District Contribution toward Special Benefits		\$207,371
Estimated Assessment Revenues for Fiscal Year 2018-19		\$566,597
Budget Allocation to Property		
Total Assessment Budget		\$566,597
Single Family Equivalent Benefit Units		13,490.40
Assessment per Single Family Equivalent Unit		\$42.00

ASSESSMENT DISTRICT DEBT

The park and recreation improvements constructed within the assessment district and listed on Table 1 have been financed through issuance of Certificates of Participation by Orangevale Recreation and Park District known as Orangevale Recreation and Park District Certificates of Participation 1992 Series A and Refunding Certificates of Participation 1996 Series A (the "Bonds").

In order to facilitate the issuance of the Bonds and the funding of the District's Capital Improvement Master Plan, the Board, in Resolution 92-06-51, opted to levy an annual installment assessment which, under the Landscaping and Lighting Act of 1972 (Streets & Highways Code, § 22500 et seq.) (the "Act") is a procedure for financing capital improvements, the cost of which exceeds the amount of assessment revenue that can be collected in any single fiscal year. The annual installment assessment levied by the Board of Directors in this Resolution is a one-time assessment to be levied in annual installments through fiscal year 2012-13 sufficient to pay the principal and interest on the outstanding Bonds. The provisions of the Act specifically allow the Board to assess an annual installment assessment on a one time basis to be collected over any period of time less than thirty (30) years. The Bonds were used to finance the costs of the construction of the Capital Improvement Plan and were secured by a pledge of 100% of all assessment revenues for repayment of principal and interest on the Bonds.

This pledge of 100% of the assessment revenues for principal and interest payments on the Bonds was facilitated by the requirement in the Bond documents that the District establish a "Special Lease Payment Fund" and deposit all assessment revenues collected each year into the Special Lease Payment Fund administered by the Bond trustee. The trustee is then authorized to utilize the assessment revenues deposited into the Special Lease Payment Fund to make principal and interest payments on the Bonds when due. This is the mechanism which ensures that the District's irrevocable pledge of 100% of its assessment revenues to bond payments provides a security interest and first lien on such assessment revenues in favor of the bondholders. The assessment revenues on deposit in the Special Lease Payment Fund are not subject to levy, attachment, or lien by or for the benefit of any creditor of the District, and the District is prohibited from pledging those assessment revenues to any other obligation other than the principal and interest on the Bonds. The District also promised in the bond documents not to reduce the amount of its assessments while any of the Bonds are outstanding and unpaid.

To the extent that assessment revenues on deposit in the Special Lease Payment Fund exceed the principal and interest payments owing on the Bonds in any year, then the bond trustee is authorized to release those excess assessment revenues back to the District to be utilized to fund maintenance, repair, replacement, and servicing expenditures required by the District to maintain all park and recreational improvements in good condition throughout their useful life.

Upon full repayment of the principal and interest on the Bonds in fiscal year 2012-13, District legal counsel has opined that the Board of Directors of District has the discretion to

levy annual assessments thereafter based on an annual budget of expenditures for the Assessment District for each ensuing fiscal year for additional capital improvements, additional maintenance, repair or replacement of existing capital improvements, and the payment of servicing costs of those improvements pursuant to the provisions of the Landscaping and Lighting Act of 1972 (the "Act"), Proposition 218 and Articles XIIC and D of the California Constitution so long as the amount of assessments per parcel and the methodology of assessment initially established by the Board in 1992 is not changed. The Act authorizes continuing assessments on an annual basis after a public hearing upon a majority vote of the District's Board of Directors each year.

EXEMPTION FROM PROPOSITION 218

The districtwide assessment district was formed and the District issued its bonds secured by assessment revenues in 1990, prior to the passage of Proposition 218, the Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and now comprises Articles XIII C and XIII D of the California Constitution. Proposition 218 provides that all assessments levied by local governments after the adoption of Proposition 218 in 1996 must comply with the following two criteria: (1) assessments must be demonstrated to provide "special benefits" to the parcels of real property upon which the assessment is levied, and not for general benefit to the public and society at large, including non-property owners such as tenants and visitors to District Facilities; and (2) no assessment may be imposed on any parcel of real property which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.

The assessment levied by the districtwide assessment district prior to the passage of Proposition 218 in 1996 is exempt as an assessment existing on the effective date of Article XIII D imposed exclusively to repay bonded indebtedness of which the failure to pay would violate the contract impairment clause of the United States Constitution (See Cal. Const., art. XIII D, 5(c)). The assessment district's Certificates of Participation 1992 Series A, and the District's Refunding Certificates of Participation 1996 Series A, all represent contractual obligations to which the District pledged 100% of the assessment revenues received in the assessment district. The District's contractual pledge to levy and collect all of the assessments within the assessment district to pay principal and interest on the Certificate of Participation obligations are protected from impairment by the prohibition against impairment of the obligation of contract contained in the United States Constitution. (See section entitled Assessment District Debt.)

In addition, Government Code section 53753.5, which is part of the Proposition 218 Omnibus Implementation Act, provides that this exemption means that all such assessments in the assessment district are exempt from "the procedures and approval process" defined in Section 4 of Article XIII D. Section 53753.5(c)(2) goes on to state that the definition of exemption from the "procedures and approval process" means exemption from the requirements to separate general benefit from special benefit, and the requirement to assess publicly owned parcels within the assessment district.

In addition, Government Code section 53753.3(b)(4) specifically provides that any subsequent increases in such assessment district assessments must comply with such procedures and approval processes except for those assessments which preexist the adoption of Proposition 218 and are exempt since the proceeds of such assessments are pledged to pay bonded indebtedness. Therefore, any subsequent increases in the assessments pledged to debt are also exempt from the procedures and approval processes of Article XIII D.

Despite this exemption from the requirements of Proposition 218 to separate general benefit from special benefit, this Engineer's Report nevertheless demonstrates that the assessments levied in the assessment district are limited to funding special benefits to property within the assessment district, and any potential general benefit to the public and others not paying assessments has been excluded in the calculation of the assessments and the funding of the assessment district budget.

METHOD OF APPORTIONMENT

METHOD OF APPORTIONMENT

This section of the Engineer's Report includes an explanation of the benefits to be derived from the installation, maintenance and servicing of park facilities throughout the Park District, and the methodology used to apportion the total assessment to properties within the Assessment District.

The Assessment District consists of all Assessor Parcels within the boundaries of the Orangevale Recreation and Park District. The method used for apportioning the assessments is based upon the proportional special benefits conferred to the properties over and above the general benefits conferred to real property in the Assessment District or to the public at large. Special benefit is calculated for each parcel in the Assessment District using the following process:

- Identification of all benefit factors derived from the Improvements
- Calculation of the proportion of these benefits that are special and general, and quantification of the general benefits
- Determination of the relative special benefit per property type
- Calculation of the specific assessment for each individual parcel based upon special vs. general benefit; property type, property characteristics, improvements on property and other supporting attributes

DISCUSSION OF BENEFIT

Assessments can only be levied based on the special benefit to property conferred by the capital improvements or services funded with the assessment revenue. This special benefit to assessed real property must be demonstrated to be over and above any general benefits. Proposition 218 has clarified that the assessment levied by the Park District must comply with the following two criteria: (1) assessments must be demonstrated to provide "special benefit" to the parcels of real property upon which the assessment is levied, and not for general benefit to the public and society at large, including nonproperty owners such as tenants and visitors to district facilities; and (2) no assessment may be imposed on any parcel of real property which exceeds the reasonable costs of the proportional special benefit conferred on that particular parcel.

The following benefit categories summarize the types of special benefit to residential, commercial, industrial and other lots and parcels resulting from the installation, maintenance and servicing of landscaping improvements to be provided with assessment proceeds. These categories of special benefit are derived from the statutes passed by the California Legislature and other studies which describe the types of special benefit received by property from maintenance and improvements of park and recreational facilities such as those proposed by the assessment district. These types of special benefit are summarized below. Specifically, the Legislature at Public Resources Code section 5506 states its intent that land acquisition, improvement and services by a park district

specifically benefit the properties assessed and the persons paying those assessments in the following respects.

When the assessments were first formed in 1992, the Engineer's Report and Board established the following special benefits from the assessments:

1. Enhanced recreational opportunities and expanded access to recreational facilities for all residents, customers and guests.
2. Protection of open space, views, scenery and other resources values and environmental benefits enjoyed by residents, employees, customers and guests and preservation of public assets maintained by the Park District.
3. Increased economic activity.
4. Expanded employment opportunity.
5. Reduced cost of local government in law enforcement, public health care, fire prevention and natural disaster response.
6. Specific enhancement of property values.

For more discussion see the section entitled Special Benefits below.

The legislative history behind Proposition 218, the adoption by the Legislature of the Proposition 218 Omnibus Implementation Act and appellate case law interpreting the provisions of Proposition 218 demonstrate the analysis that the Board of Directors of the Assessment District must undertake in order to determine the amount of special benefit to assessed real property from the park and recreation facilities and maintenance funded by assessment revenues, and the limitation that such assessments should not exceed the costs of the proportional special benefit to each such parcel as required by Proposition 218.

The State of California Legislative Analyst's impartial analysis of Proposition 218 states that first, local governments must estimate the amount of "special benefit" landowners receive, or would receive, from a capital improvement project or service. If such a capital improvement project or service provides both special benefits to that parcel of real property and general benefits to members of the public and nonproperty owners such as tenants and visitors, then the District may charge landowners only for the cost of providing the special benefit. The District must use general revenue such as property taxes and user fees to pay the remaining portion of the costs of a project or service. Second, the District must ensure that no property owner's assessment is greater than the cost to the District to provide those capital improvements or maintenance services to benefit that particular owner's property.

The District, by means of this Engineer's Report, must estimate the amount of "special benefit" landowners receive from the park and recreation facilities and maintenance, repair and replacement services funded with assessment revenues. If these park and recreational facilities and maintenance, repair and replacement services provide both special benefits to property owners within the District and general benefits to nonproperty owners such as tenants and visitors, then the District must quantify the special benefit properties received from those park and recreational improvements and maintenance and repair services, and also quantify the amount of general benefit received by nonproperty owners such as tenants and visitors from such improvements and maintenance services.

In addition, Section 22573 of the Landscaping and Lighting Act of 1972 provides as follows:

"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."

Five recent court cases construing the assessment provisions of Proposition 218 demonstrate the process that the District must utilize to satisfy Proposition 218's special benefit and proportionality requirements.

SILICON VALLEY TAXPAYERS ASSOCIATION, INC. V. SANTA CLARA COUNTY OPEN SPACE AUTHORITY

The first of those cases is the Supreme Court's decision in Silicon Valley Taxpayers Association v. Santa Clara County Open Space Authority (2008) 44 Cal.4th 431. That case dealt with an open space assessment. The Court emphasized that the Engineer's Report must demonstrate distinct benefits to particular properties above and beyond those which the general public using and enjoying the open space receives. The Court also noted that such special benefits would likely result from factors such as proximity, improved access, and views.

DAHMS V. DOWNTOWN POMONA PROPERTY AND BUSINESS IMPROVEMENT DISTRICT

A similar holding can be found in the Court of Appeals 2009 decision upholding the business improvement district assessment to fund supplemental municipal services in the case of Dahms v. Downtown Pomona Property and Business Improvement District (2009) 174 Cal.App.4th 708. In that case, the Court held that services provided to assessed property including security, street maintenance, and marketing, promotion and special events for property owners within the Assessment District were all special benefits conferred on parcels within the Assessment District because they "affected the assessed property in a way that is particular and distinct from their effect on other parcels and that real property in general and the public at large do not share." The Court further held that under Proposition 218, the cap on the total assessment is the entirety of the reasonable cost of the special benefit conferred on all parcels by the improvements and services funded by assessment revenue. The Court also noted that if special benefits themselves

produce certain general benefits to the public at large, the value of those general benefits need not be deducted before the caps on the special benefits which the assessments provide are calculated. Therefore, the Court concluded that security, maintenance, and special event services specially benefit property within an Assessment District and may be apportioned according to the cost of providing those services without respect to the cost of generating general benefits.

BEUTZ V. COUNTY OF RIVERSIDE

The case of *Beutz v. County of Riverside* (2010) 194 Cal.App.4th 1516 dealt with an assessment under the Landscaping and Lighting Act of 1972 and concluded that Proposition 218 permits assessments to fund maintenance, repair and replacement of park and recreational facilities when supported by an adequate Engineer's Report. The Court concluded that park and recreational improvements, maintenance, and park and recreational services confer special benefit on property. However, the Court noted that the Engineer's Report in that case did not separate and quantify the degree of special benefit to properties being assessed for such services, as opposed to the general benefit conferred on members of the public such as nonproperty owners, tenants and visitors from such park improvements and services. The Court noted that the nature and extent of general and special benefits from the park improvements and maintenance services must be quantified in relationship to each other based on credible solid evidence.

GOLDEN HILL NEIGHBORHOOD ASSOCIATION V. CITY OF SAN DIEGO

In the recent Court of Appeal case of *Golden Hill Neighborhood Association v. City of San Diego* (2011) 199 Cal.App.4th 416, the city levied an assessment under the Landscaping and Lighting Act for maintenance services consisting of trash removal, sidewalk sweeping and washing, landscaping, graffiti abatement and trail and canyon beautification. The Court implicitly found that such services do provide special benefit to the property being assessed from those services pursuant to the requirements of Proposition 218. However, similar to the *Beutz* decision, which was issued after the creation of the Engineer's Report for the Golden Hill assessment, the Court found that the Engineer's Report must specifically quantify the special and general benefits from the assessment.

BONANDER V. TOWN OF TIBURON

In the Court of Appeal case of *Bonander v. Town of Tiburon*, the town of Tiburon formed an assessment district to fund the cost of moving overhead utility lines underground. The engineer identified special benefits of improved aesthetics, increased safety, and improved service reliability. The degree of benefit to an individual property was dependent on proximity to existing overhead utility lines. The assessment district was divided into three zones. The Court found that undergrounding of utility lines did constitute a special benefit conferred on real property and it is a proper subject for assessment. The Court also found that it is permissible to conclude that all properties in a district benefit equally from a certain type of special benefit, and therefore assess all such properties an equal assessment amount. The Court concluded that just because a particular benefit is conferred equally upon all properties in an assessment district does not compel the

conclusion that such benefit is not tied to particular parcels of property. Finally, the Court found that Proposition 218 requires that the proportional special benefit derived by each parcel shall be determined depending on the entirety of the capital cost of a public improvement, or its maintenance and operation expenses, and not just as costs incurred in each zone. The Court noted that Proposition 218 requires the amount of the assessment to be proportional to the benefits conferred on the property, not the costs incurred.

COMPLIANCE WITH CURRENT LAW

This Engineer's Report, and the process used to establish these proposed assessments are consistent with the case law described above and with the requirements of Articles XIII C and XIII D of the California Constitution based on the following factors:

1. The fact that the park and recreational facilities and maintenance, repair and replacement services for those improvements have some general benefit to the public at large including non-property owners, tenants and visitors, does not mean that they do not also have a special benefit to property owners whose parcels are assessed. While many government facilities and services may provide public benefits, when special benefits can be identified, they may be separated from general public benefits and their costs imposed as assessments on the properties to which those special benefits accrue.
2. This Engineer's Report is consistent with Beutz, Dahms and Greater Golden Hill cases because the Improvements will directly benefit property in the Assessment District and the general benefits have been explicitly calculated and quantified and excluded from the Assessments. The fact that the park and recreational facilities and maintenance repair replacement services have some general benefit to the public at large does not mean that they do not also have special benefit to property owners whose parcels are assessed.
3. The Engineer's Report is also consistent with the Bonander decision because the Assessments have been apportioned based on the entirety of the capital cost of the Improvements and based on proportional special benefit to each property in each zone.

SPECIAL BENEFITS

This Engineer's Report, in the following sections, identifies the special benefits for the various types of properties within the Assessment District which are proposed to be assessed. This Report also quantifies the special and general benefits from the assessments. A description of the types of special benefits conferred on real properties within the District by the park and recreational facilities and maintenance funded with assessment revenues follows.

These special benefit factors are derived from Legislative findings and intent established in statute before the adoption of Proposition 218 as specified above, and as such, must be harmonized with the provisions of Proposition 218 in implementing the assessments.

The applicable provisions of Proposition 218 regarding assessments were described in the Silicon Valley Taxpayers Association decision described above, which provides specific guidance that parks and recreational areas may confer the following special benefits:

- Proximity to recreational and open space
- Expanded or improved access to recreational and open space
- Views of recreational and open space

The Silicon Valley Taxpayers Association decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. This decision also provides specific guidance that park improvements constitute a direct advantage and special benefit to property that is proximate to a park or open space, the improvement of which is funded by an assessment:

the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district's property values).

In summary, from the case law interpreting Proposition 218 requirements regarding such assessments, the District's assessments fund specific park and recreation improvements, maintenance and servicing costs that can be described by additional special benefit categories as summarized as follows:

- Proximity to improved parks and recreational facilities.
- Access to improved parks, open space and recreational areas.
- Improved views.
- Enhanced recreational opportunities

The grounds for validity of the foregoing special benefit categories are supported by the following evidence:

BENEFIT FACTORS

ENHANCED RECREATIONAL OPPORTUNITIES AND EXPANDED ACCESS TO RECREATIONAL AREAS FOR ALL PROPERTY OWNERS, RESIDENTS, EMPLOYEES AND CUSTOMERS THROUGHOUT THE ASSESSMENT DISTRICT.

Residential properties specifically benefit from the enhanced recreational opportunities provided by the Improvements made throughout the four planning quadrants of the Assessment District. These include, among others, new parks and open spaces, areas for

nature based recreational activities, and higher levels of maintenance of parks, recreation areas, and trails than would be provided in absence of the assessment.

In "Trends: Parks, Practice and Program" by Love, L. and Crompton, J. (1993) the authors found that:

*"The provision of parks and recreation services play an influential role in a community's economic development efforts. When companies choose to set up business or relocate, the availability of recreation, parks and open space is high on the priority list for site selection. Recreation and parks have a significant influence on people's preferred living locations."*¹

The "Outdoor Recreation Coalition of America's 1993 State of the Industry Report" found that:

*"From rock climbing to biking to backpacking, the outdoor recreation industry -- worth at least \$132 billion annually to the U.S. economy-- is growing by leaps and bounds. The biggest and most noticeable effect has been on public lands: Visits to parks and other spaces increased by well over 100 million in the last decade just as funding dwindled."*²

All properties within the assessment district will specially benefit from the assessments that will be used to expand, protect and maintain public recreational lands, parks, open space areas, trails and other public resources.

INCREASED ECONOMIC ACTIVITY.

The Assessment District creates expanded and improved parks and recreation areas that are also better maintained. This specifically increases the desirability of the area and enhances recreational and wildlife education opportunities, which, in turn, leads to expanded use. Expanded use and activities facilitated by new and existing parks and open space areas brings greater numbers of visitors into the area who can utilize the services of businesses within the Assessment Districts. The visitors to the Park District's open space will be more likely to shop and eat locally. Increased use leads to increased economic activity in the area, which is a special benefit ultimately to residential, commercial, industrial and institutional property located within the assessment district.

*"California's public parks generate more than \$35 million annually from businesses for local events. Visitors to public parks and outdoor recreation areas support approximately 235,000 jobs in California's economy."*³

*"Numerous studies demonstrate that linear parks can increase property values, which can in turn increase local tax revenues. Spending by residents on greenway-related activities helps support recreation-oriented businesses and employment, as well as other businesses that are patronized by greenway users. Greenways often provide new business opportunities and locations for commercial activities like bed and breakfast establishments, and bike and canoe rental shops. Greenways are often major tourist attractions which generate expenditures on lodging, food, and recreation-oriented services. Finally, greenways can reduce public expenditures by lowering the costs associated with flooding and other natural hazards."*⁴

*"Although the chief reason for providing outdoor recreation is the broad social and individual benefits it produces, it also brings about desirable economic effects. Its provision enhances community values by creating a better place to live and increasing land values. In some underdeveloped areas, it can be a mainstay of the local economy. And it is a basis for big business as the millions and millions of people seeking the outdoors generate an estimated \$20 billion a year market for goods and services."*⁵

*"People are spending increasing amounts of money on recreation. In California people spent an average of 12 percent of their total personal consumption on recreation and leisure, which was the third largest industry in the state. Also, many recreational activities that can be pursued in locally protected areas (such as biking, hiking, bird-watching, cross country skiing, and canoeing) entail equipment costs that support local businesses, providing new jobs and tax revenue."*⁶

EXPANDED EMPLOYMENT OPPORTUNITY.

Improved recreational areas and public resources foster business growth, which in turn creates additional employment opportunities for Assessment District residents. In addition, the assessments expand local employment opportunities by funding new projects that may create the need for additional construction or maintenance jobs.

Improved and well-maintained parks, open space and recreational areas also provide business properties with an opportunity to attract and keep employees due to the benefits provided by these areas.

Non-residential properties also will specifically benefit from the maintenance and improvement of parks, recreation areas and open space areas in many ways. Employees will have additional wildlife and recreation areas to utilize for exercise, recreational activities, picnics, company gatherings or other uses. These improvements, therefore, enhance an employer's ability to attract and keep quality employees. The benefits to employers ultimately flow to the property because better employees improve the business

prospects for companies and enhanced economic conditions specially benefit the property by making it more valuable.

The California Park and Recreation Society, in 1997 found that:

"Recreation and park amenities are central components in establishing the quality of life in a community, a business' main resource is their employees for whom quality of life is an important issue. The availability and attractiveness of local parks and programs influences some companies relocation decisions and the presence of a park encourages real estate development around it."

ENHANCED PROTECTION OF PROPERTY THROUGH REDUCTION OF THE RISK OF FIRE AND REDUCED COST OF LOCAL GOVERNMENT IN LAW ENFORCEMENT, PUBLIC HEALTH CARE AND NATURAL DISASTER RESPONSE.

The assessment also benefits properties in the Assessment District by funding maintenance services and park safety and security patrols that preserve the level of special benefits from park and open space in the Assessment District and protect the public's parks, recreational facilities and open space resources by reducing the risk of damage or harm and maintaining public access to these important public resources.

Improved and well-maintained recreational areas and open space lands can also serve to improve public safety and reduce the cost to local government by providing a healthy alternative for youth and adult activities. Studies have shown that adequate park and recreation areas and recreation programs help to reduce crime and vandalism.

*"Natural parks and open space require few public services - no roads, no schools, no sewage, no solid waste disposal, no water, and minimal fire and police protection."*⁸

*"Exercise derived from recreational activities lessens health related problems and subsequent health care costs. Every year, premature deaths cost American companies an estimated 132 million lost work days at a price tag of \$25 billion. Finding and training replacements costs industry more than \$700 million each year. In addition, American businesses lose an estimated \$3 billion every year because of employee health problems."*⁹

High quality recreational and open space areas allow residents and employees in the Assessment District to enjoy activities close to home, thereby not spending time driving to other areas. Moreover, parks, open space and trails in these lands promote healthy activities that help to reduce the cost of health care. Such cost reduction frees public funds for other services that benefit properties.

All of these factors ultimately specially benefit property within the Assessment District by specifically reducing the risk of damage to property, and specifically making the property within the assessment district more usable and desirable and ultimately, more valuable.

SPECIFIC ENHANCEMENT OF PROPERTY VALUES DUE TO ENHANCED QUALITY OF LIFE AND DESIRABILITY OF THE AREA.

The assessments will provide funding to maintain, improve and preserve parks, recreational facilities and open space areas that otherwise may not be preserved for the public benefit. Additional development, and the congestion it causes, reduces the desirability of property within the Assessment District. Therefore, improved open space areas and public wildlife areas enhance the overall quality of life and desirability of properties within the Assessment District. This is a special benefit to residential, commercial, industrial and other properties.

The Presidents Commission on American's Outdoors (1987) found natural beauty was the single most important factor in deciding tourist destination.¹⁰

"The importance of quality-of-life in business location decisions has been repeatedly verified in the literature. (Boyle, 1988; Bramlage, 1988, Carn & Rabianski, 1991; Conway, 1985; Epping, 1986; Sarvis, 1989; Tosh, et.al., 1988)"¹¹

"Home buyers over age 55 considering a move were surveyed about the amenities that 'Would seriously influence them in selecting a new community' "¹² the following results were found:

Amenity	Group	% Seeking Amenity	Rank on List
Walking and jogging trails	55+	52	1
Walking and jogging trails	55+ >\$75k per year	65	
Outdoor spaces	55+	51	2
Outdoor spaces (park)	55+, moving to suburbs	55	
Open Spaces	55+	46	4

Extensive park and open space, nature lands and wildlife areas are one of the most important public resources and features for property owners in the Assessment District. Therefore, the acquisition and preservation of park and open space properties is a very important feature for property owners in the Assessment District that enhances the quality of life and desirability of property located in the Assessment District.

In addition, the assessments provide funding to significantly expand, improve and maintain the public parks, open space lands, recreational areas, wildlife and nature habitats, wildlife corridors and other public resources. The Improvements funded by the assessments also specifically benefit properties by limiting urban sprawl and large lot development that negatively impacts existing improved properties in the Assessment Districts. In turn, property values are specifically enhanced by the availability of expanded, improved, safe, preserved and maintained parks and open space lands within a community. Values of commercial and industrial property increase based on these same elements and the enhanced economic activity derived from the greater quantity and quality of public resources in the area.

The correlation between enhanced property values and expanded and well-maintained open space areas and recreational areas has been documented. The United States Department of the Interior, National Park Service determined that:

“An investment in parks and recreation helps reduce pollution and noise, makes communities more livable, and increases property value. Parks and recreation stimulate business and generate tax revenues. Parks and recreation help conserve land, energy and resources. Public recreation benefits all employers by providing continuing opportunities to maintain a level of fitness throughout one’s working life, and through helping individuals cope with the stress of a fast-paced and demanding life.”¹³

Additionally, the National Recreation and Park Association, in June 1985, stated:

*"The recreation value is realized as a rise in the value of land and other property in or near the recreation area, and is of both private interest to the landowner and others, holding an economic stake in the area, and of public interest to the taxpayers, who have a stake in a maximum of total assessed values."*¹⁴

Moreover, the Supreme Court of California and the United States Supreme Court have found that improved and well-maintained park facilities confer special benefits to property by enhancing property values. In *Knox v. City of Orland*,⁴ Cal.4th 132, 143 (1993) the Supreme Court of California found that:

*"Plaintiff's basic argument that a special assessment is never appropriate to fund park improvements is unconvincing. Significantly, plaintiff's attempt to differentiate between street lights, sewers, sidewalks and flood control as constituting proper subjects for special assessment, and public parks as matters of such a general nature as to not justify a special assessment, is virtually identical to an argument rejected nearly a century ago by the United States Supreme Court in *Wilson v. Lambert*."*¹⁵

In *Wilson v. Lambert* (1898) the United States Supreme Court stated:

*"The residents and property holders in the District of Columbia must be regarded as coming within the class of beneficiaries; and, so far from being injured by the declaration that the park shall also have national character, it is apparent that thereby the welfare of the inhabitants of the Assessment District will be promoted. Whatever tends to increase the attractiveness of the City of Washington, as a place of permanent or temporary residence, will operate to enhance the value of private property situated therein or adjacent thereto."*¹⁶

In addition, professional property appraisers and instructional books on the subject find that well-maintained public recreational grounds and areas enhance property values in a community. Enhancement value is the tendency of open space to enhance the property value of adjacent properties. It is also explicitly recognized by federal income tax law:

U.S. Treasury regulation Sec. 14(h)(3)(i) requires that the valuation of a conservation easement take into account (i.e., be offset by) any resulting increase in the value of other property owned by the donor of the easement or a related person. Section 14(h)(4) sites as an example a landowner who owns 10 one-acre lots and donates an easement over eight of them: 'By perpetually restricting development on this portion of the land, (the landowner) has ensured that the two remaining acres will always be bordered by parkland, thereby increasing their fair market

The special benefits from the Improvements are further detailed below:

PROXIMITY TO IMPROVED PARKS AND RECREATIONAL FACILITIES, AND ZONES OF BENEFIT

According to the industry-standard guidelines established by the National Park and Recreation Association (the "NPRA"), neighborhood parks in urban areas have a service area radius of generally one-half mile and community parks have a service area radius of approximately two miles. Sacramento County also provides similar to slightly larger park service area radii guidelines. The service radii for neighborhood parks and neighborhood green spaces were specifically established to give all properties within this service radii close proximity and easy walking access to such public land areas. Since proximate and accessible parks serve as an extension of the usable land area for property in the service radii and since the service radii was specifically designed to provide close proximity and access, the parcels within this service area clearly receive a direct advantage and special benefit from the Improvements - and this advantage is not received by other properties or the public at large.

An analysis of the service radii for the Improvements finds that all properties in the Assessment District enjoy the distinct and direct advantage of being close and proximate to one or often multiple parks within the Assessment District, and lie within the recommended service radius for such facilities. The benefiting properties in the Assessment District therefore uniquely and specially benefit from the Improvements.

Only the specific properties within close proximity to the Improvements are included in the Assessment District. All properties within each of the four planning quadrants of the Assessment District enjoys unique and valuable proximity and access to the Improvements within the established service radii, discussed above, that the public at large and property outside the Assessment District do not share.

The Board has determined that the location, nature and function of the proposed projects combine to provide substantially equal benefit to all parcels of real property within a particular land use category, regardless of the location of that property within the boundaries of the Assessment District.

The reasons for this determination are as follows:

1. The capital development plan provides for major new and/or expanded and renovated neighborhood park and recreational facilities in each of the four planning quadrants utilized by the Park District, disbursed equally throughout the geographic area comprising the proposed Assessment District. The total area served by the Park District is approximately sixteen square miles. Each of these planning quadrants contains an average area of approximately four square miles. The maximum distance from a parcel of real property to a new or expanded neighborhood park and recreational facility in the northwest quadrant is 1.5 miles. In the northeast quadrant, the distance is approximately 1.6 miles. The distance is 1.5 in the southwest quadrant and 1 mile in the southeast quadrant. Therefore, all parcels of real property within the proposed Assessment District are located within an average maximum one and one-half mile radius from a new or expanded neighborhood park and recreational facility constructed, maintained and improved with assessment proceeds.
2. The most significant of these projects is a fourteen-acre community park with a 12,000 square foot community center with pool, located in the geographic center of the Assessment District and easily accessible to all residents of the District. All parcels of real property within the proposed Assessment District are located within a two and one-half mile radius of the proposed community center, well within the Sacramento County planning guidelines for such community centers.

The boundaries of the Assessment District have been carefully drawn to include the properties in the Orangevale Recreation and Park District that are proximate to the proposed Improvements and that would materially benefit from the Improvements. The Assessment District is coterminous with the District boundaries. As the properties in the District have developed over time, regional and neighborhood parks have been strategically located throughout the community as it has been built out. Park size and location have been carefully incorporated into the design of the community, consistent with the NPRA and Sacramento County park planning guidelines. Now, with a mature community, all parcels in the District are located in close proximity to at least one park. It therefore is appropriate to provide a District-wide Assessment District because all parcels benefit similarly.

In the Assessment District, the advantage that each parcel receives from the Improvements is direct, and the boundaries are narrowly drawn to include only parcels that benefit from the Assessment. Since all parcels in the Assessment District have good access, additional proximity is not considered to be a factor in determining benefit within the Assessment District. Therefore, zones of benefit are not justified or needed within the Assessment District.

ACCESS TO IMPROVED PARKS, OPEN SPACE AND RECREATIONAL AREAS

Since all of the parcels within the Assessment District enjoy close access to the improvements, they directly benefit from the unique close access to improved parks, open space and recreation areas that are provided by the Assessments. This is a direct advantage and special benefit to property in the Assessment District.

IMPROVED VIEWS

The Park District, by maintaining the landscaping at its park, recreation and open space facilities provides improved views to properties in the Assessment District. The properties in the Assessment District enjoy close and unique proximity, access and therefore views of the Improvements; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Assessment District.

GENERAL VERSUS SPECIAL BENEFIT

Article XIII C of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to “separate the general benefits from the special benefits conferred on a parcel.” The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. The assessment can fund special benefits but cannot fund general benefits. Accordingly, a separate estimate of the special and general benefit is given in this section.

In other words:

Total Benefit	=	General Benefit	+	Special Benefit
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There is no widely-accepted or statutory formula for general benefit. General benefits are benefits from improvements or services that are not special in nature, are not “particular and distinct” and are not “over and above” benefits received by other properties. The SVTA decision provides some clarification by indicating that general benefits provide “an indirect, derivative advantage” and are not necessarily proximate to the improvements.

In this report, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

The starting point for evaluating general and special benefits is the current, baseline level of service. The baseline level of service is defined as the extent and level of park and recreation facilities that would exist in absence of the assessments. The assessment funds Improvements “over and above” this general, baseline level and the general benefits estimated in this section are over and above the baseline.

A formula to estimate the general benefit is listed below:

General Benefit	=	Benefit to Real Property Outside the Assessment District	+	Benefit to Real Property Inside the Assessment District that is Indirect and Derivative	+	Benefit to the Public at Large
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Special benefit, on the other hand, is defined in the state constitution as “a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large.” The SVTA decision indicates that a special benefit is conferred to a property if it “receives a direct advantage from the improvement (e.g., proximity to a park).” In this assessment, as noted, properties in the Assessment District have close and unique proximity, views and access to the Improvements and uniquely improved desirability from the Improvements and other properties and the public at large do not receive significant benefits because they do not have proximity, access or views of the Improvements. Therefore, the overwhelming proportion of the benefits conferred to property is special, and is only minimally received by property outside the Assessment District or the public at large.

In the 2009 Dahms case, the court upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments were directly provided within the assessment district. It is also important to note that the improvements and services funded by the assessments in Pomona are similar to the improvements and services funded by the Assessments described in this Engineer’s Report and the Court found these improvements and services to be 100% special benefit. Also similar to the assessments in Pomona, the Assessments described in this Engineer’s Report fund improvements and services directly provided within the Assessment District and every benefiting property in the Assessment District enjoys proximity and access to the Improvements. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Assessments. However, in this Report, the general benefit is more conservatively estimated and described, and then budgeted so that it is funded by sources other than the Assessment.

CALCULATING GENERAL BENEFIT

In this section, the general benefit is conservatively quantified.

BENEFIT TO PROPERTY OUTSIDE THE ASSESSMENT DISTRICT

Properties within the Assessment District receive almost all of the special benefits from the Improvements because properties in the Assessment District enjoy unique close proximity and access to the Improvements that is not enjoyed by other properties or the public at large. However, certain properties within the proximity/access radius of the Improvements, but outside of the boundaries of the Assessment District, may receive some benefit from the Improvements. Since this benefit is conferred to properties outside the Assessment District boundaries, it contributes to the overall general benefit calculation and will not be funded by the Assessments.

The properties outside the Assessment District and within the proximity radii for neighborhood or community parks in the Assessment District may receive some benefits from the Improvements. Since these properties are not assessed for their benefits because they are outside of the area that can be assessed by the District, this is form of general benefit to the public at large and other property. A 50% reduction factor is applied to these properties because they are all geographically on only one side of the Improvements and are over twice the average distance from the Improvements compared to properties in the Assessment District.

The general benefit to property outside of the Assessment District is calculated as follows with the parcel and data analysis performed by SCI Consulting Group.

Assumptions:

11,563 parcels outside the district but within either 0.5 miles of a neighborhood park or 2.0 miles of a community park within the Assessment District

11, 816 parcels in the Assessment District

50% relative benefit compared to property within the Assessment district

Calculation

General Benefit to Property Outside the Improvement District =

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

Although it can reasonably be argued that Improvements inside, but near the Park District boundaries are offset by similar park and recreational improvements provided outside, but near the Park District's boundaries, we use the more conservative approach of finding that 24.7% of the Improvements may be of general benefit to property outside the Assessment District.

BENEFIT TO PROPERTY WITHIN THE ASSESSMENT DISTRICT

The "indirect and derivative" benefit to property within the Assessment District is particularly difficult to calculate. A solid argument can be presented that all benefit within the Assessment District is special, because the Improvements are clearly "over and above" and "particular and distinct" when compared with the baseline level of service and the unique proximity, access and views of the Improvements enjoyed by benefiting properties in the Assessment District.

Nevertheless, the SVTA decision indicates there may be general benefit "conferred on real property located in the district" A measure of the general benefits to property within the Assessment area is the percentage of land area within the Assessment District that is publicly owned and used for regional purposes such as major roads, rail lines and other regional facilities because such properties, while physically within the Assessment District, are used for regional purposes and could provide indirect benefits to the public at large.

Approximately 2.5% of the land area in the Assessment District is used for such regional purposes, so this is a measure of the general benefits to property within the Assessment District.

BENEFIT TO THE PUBLIC AT LARGE

In *Beutz*, the Court opined that general benefits from parks and recreation facilities could be quantified by measuring the use of parks and recreation facilities by people who do not live within the assessment boundaries. This Report uses this general benefit measure as the third component of our overall general benefit quantification. Therefore, the general benefit to the public at large can be estimated by the proportionate amount of time that the Park District's parks and recreational facilities are used and enjoyed by individuals who are not residents, employees, customers or property owners in the Park District¹. SCI has conducted numerous surveys of similar parks and recreation districts in the Sacramento area and other areas in California and has determined that use by the public at large is nearly always less than 20%. Moreover, a second quantification of benefits to the public at large is based on solid, credible evidence consisting of District records which document the percentage of participants in the District's recreation programs conducted within the District's park and recreational facilities who reside within the District and the percentage of those who utilize the District's recreational programs and services and reside outside of the District. The percentage of participants in the District's recreation programs who do not reside within the Assessment District provides another estimate of the percentage of general benefit to the public at large. This analysis found that 20% of recreation program participants do not reside in the District. Based on this data and analysis, we conclude that the general benefits to the public at large equal 20%.

TOTAL GENERAL BENEFITS

Using a sum of these three measures of general benefit, we find that approximately 47.2% of the benefits conferred by the Improvements may be general in nature and should be funded by sources other than the assessment.

¹ . When District facilities are used by those individuals, the facilities are not providing benefit to property within the Park District. Use under these circumstances is a measure of general benefit. For example, a non-resident who is drawn to utilize the Park District facilities and shops at local businesses while in the area would provide special benefit to business properties as a result of his or her use of the Improvements. Conversely, one who uses Park District facilities but does not reside, work, shop or own property within the Park District boundaries does not provide special benefits to any property and is considered to be a measure of the general benefits.

General Benefit Calculation

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

Although this analysis finds that 47.2% of the assessment may provide general benefits, the Assessment Engineer establishes a requirement for a minimum contribution from sources other than the assessments of 50.0%. This minimum contribution above the measure of general benefits will serve to provide additional coverage for any other possible general benefits.

The Assessment District's total budget for installation, maintenance and servicing of the Improvements is \$1,547,935. Of this total budget amount, the District and other partner agencies and contributors will contribute \$981,338 from sources other than the assessments. This contribution equates to approximately 63.4% of the total budget for installation, maintenance and servicing of the park and recreational improvements and constitutes more than the measure of 50.0% general benefits from the Improvements.

BENEFIT FINDING

As extensively described in this Report, the assessment funds will be used to improve, maintain and preserve a well distributed set of important local resource lands and improvements in the Assessment District. Any general benefits from the Improvements to the public at large or property in the Assessment District are more than offset by the District's contributions, which are well above the cost of the Improvements providing special benefits to property in the Assessment District. Therefore, this Engineer's Report finds that the Improvements are a significant, tangible benefit that should reasonably and rationally confer more special benefit to properties in the Orangevale Recreation and Park District than the assessment rate of \$42.00 per benefit unit.

METHOD OF ASSESSMENT

The second step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home, or, in other words, on the basis of Single Family Equivalents (SFE). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer's Report, all properties are designated a SFE value, which is each property's relative benefit in relation to a single family home on one parcel. In this case, the "benchmark" property is the single family detached dwelling which is one Single Family Equivalent or one SFE.

ASSESSMENT APPORTIONMENT

To estimate the relative benefit to each land use class from the proposed improvements, a point system was created prior to Proposition 218 utilizing the single family residential parcel as the "benchmark property". A Benefit Assessment Matrix, illustrating relative scoring of points by land use class and the grandfathered benefit categories and the total points for each land use class, is set forth at the Benefit Assessment Matrix Section of this Report, and indicates the point scoring and totals for each land use class.

The Board has determined that the location, nature and function of the proposed projects combine to provide substantially equal benefit to all parcels of real property within a particular land use category, regardless of the location of that property within the boundaries of the assessment district.

The following is a brief description of the resulting assignment of points for each land use class:

LAND USE CLASSES

Land Use Class A: Single Family Residential /Condominium Parcels

This is the "benchmark property" for determining benefit, which will be conferred on each parcel by the proposed projects to be constructed with assessment proceeds. A base rating of five (5) points has been assigned for single family residential parcels with respect to the following benefits: enhanced recreation opportunities (Benefit Category 1); preservation of open space, scenery and cultural assets (Benefit Category 2); expanded employment opportunities (Benefit Category 4); reduced costs of local government for law enforcement and public healthcare (Benefit Category 5); and increased property values (Benefit Category 6). No points were assigned for Category 3 regarding economic activity as residential properties were viewed as not receiving any such benefit. Benefit Category 3 describes a direct economic benefit to commercial and industrial properties, and is not applicable to single family residential parcels. Therefore, each single-family residential parcel was assigned a point total of twenty-five (25) points.

Condominium parcels were judged to benefit the same as single family residential parcels in these benefit categories, and therefore the same point total of twenty-five (25) points was assigned to condominium parcels and they are included as part of the single family residential land use class. Condominium parcels will be assessed on a per unit basis since the ownership of condominium units is carried on the Sacramento County Assessor's records on a per unit basis.

Land Use Class B: Multi-Residential and Apartment Parcels

Multi-residential and apartment parcels are reported on the Sacramento County Assessor's records by the number of multi-family dwelling units on each parcel. Each multi-family dwelling unit was judged to benefit the same from the proposed improvements as will a single family residential parcel with respect to enhanced recreational opportunities (Benefit

Category 1), preservation of open space, scenery and cultural assets (Benefit Category 2), expanded employment opportunities (Benefit Category 4), and increased property values (Benefit Category 6). However, unlike single family residential/condominium parcels, multi-residential and apartment parcels were judged to receive some benefit in the form of increased economic activity resulting in the attraction of customers, most notably prospective tenants, which could be expected to occur as a result of expanded and improved park and recreational facilities available for use by prospective tenants. Therefore, a point total of two (2) was assigned to multi-residential and apartment parcels in Benefit Category 3. With respect to Benefit Category 5, reduced costs of local government for law enforcement and public healthcare, multi-residential and apartment parcels were judged to benefit somewhat less than the single family residential/condominium parcels because some multi-residential units provide their own private security services.

Therefore, three (3) points were assigned in Benefit Category 5 for multi-residential and apartment parcels. Each multi-residential or apartment unit was therefore assigned a total of twenty-five (25) points.

Land Use Class C: Mobile Home Residential Parcels

Mobile home residential parcels were judged to benefit essentially the same as single-family residential/condominium parcels and multi-residential and apartment parcels in all benefit categories. A base rating of three (3) points has been assigned for each benefit category. Therefore, each such parcel is assigned a total of fifteen (15) points.

Land Use Class D: Commercial Property

The commercial land use class has been broken down into various subcategories consisting of retail stores, service stations, restaurants, hotel/motel, theaters, recreation, private golf course/country club, shopping center, other commercial/service sector and other commercial/product sector.

Commercial parcels are judged to benefit substantially less than do single family residential/condominium parcels with respect to the enhanced recreational opportunities afforded by the proposed improvements (Benefit Category 1). Therefore, two (2) points were assigned to the commercial land use class in that category. Commercial properties were also perceived to benefit less than single family residential/condominium parcels with respect to the benefit of preservation of open space, scenery and cultural assets (Benefit Category 2) and only one (1) point was assigned to the commercial land use category in this Benefit Category 2. On the other hand, commercial properties will benefit from construction and maintenance of the proposed improvements in terms of the increased economic activity and the attraction of customers and clients that will result benefit Category 3) and thus five (5) points were assigned to the commercial land use category in this Benefit Category 3, whereas single family residential/condominium parcels received zero points in this Benefit Category 3. In Benefit Category 4 regarding expanded

employment opportunities, commercial properties are also assigned five (5) points upon the rationale that the increased business activity generated by construction of new park and recreational facilities and expanded recreational programs will not only make the community a better place to live, but it will also make it a better place to work, making it easier for a local business to attract and keep quality employees.

Commercial properties were judged to benefit somewhat less (4 points) than single family residential/condominium parcels with respect to the benefit of reduced cost of local government for law enforcement or public healthcare, primarily because most commercial parcels within the assessment district are not located in close proximity to District facilities and therefore the effects of the District's expanded security program will benefit commercial property somewhat less than residential properties.

With respect to the benefit of increased property value (Benefit Category 6) commercial properties were perceived to benefit to the same extent, although in a slightly different way, than single family residential parcels and five (5) points were assigned to the commercial land use category in Benefit Category 6. Values of commercial properties increase based on (a) increased economic and business activity generated by the construction of the proposed park and recreational improvements; and (b) the increased volume of business generated by expanded recreational activities and special events facilitated by such new and refurbished facilities which creates a greater number of users of the facilities who will also utilize the services of businesses within the Assessment District boundaries.

These considerations lead to a point total of twenty-two (22) points for the commercial land use class which is slightly less than the twenty-five (25) points assigned to the single family residential/condominium class. This reflects the fact that commercial properties are judged to benefit less than residential properties from the construction of the proposed improvements once all of the potential benefits to real property from the proposed improvements are evaluated.

Land Use Category E: Industrial and Mini Storage Parcels

Industrial and mini storage parcels have been judged to benefit less than will commercial properties from the construction of the proposed improvements. Such parcels only benefit incidentally from the enhanced recreational opportunities benefit Category 1) and preservation of open space, scenery and cultural assets (Benefit Category 2). Therefore, such parcels have been assigned a rating of one (1) point in each of those benefit categories. However, industrial and mini storage parcels were assigned a point rating of three (3) in Benefit Category 3, the benefit of increased economic activity, since the construction of the proposed improvements will benefit some local industries in the areas of construction supplies, hardware, etc. Such parcels will probably benefit less than retail commercial parcels from the increased economic activity generated by greater numbers of users of the proposed park and recreational improvements to be constructed. With respect to expanded employment opportunity Benefit Category 4), a rating of one (1) point was

assigned since mini storage employment opportunities are negligible and industrial employment opportunities are driven by market factors unrelated to usage by people who also utilize the park and recreational improvements and the expanded recreation opportunities afforded by those facilities. Industrial parcels have been assigned a rating of two (2) in Benefit Category 6 regarding increased property value which is less than the five (5) points assigned in this category to commercial property because industrial parcels are not judged to increase in value as a result of construction of the proposed improvements to the same extent as will commercial properties. Industrial properties will not experience increased economic activity generated by users of the proposed facilities as will commercial properties, and therefore the value of such industrial parcels will be affected to a smaller degree than will the value of commercial parcels. With respect to the reduced cost of local government for law enforcement and public healthcare (Benefit Category 5), industrial and mini storage parcels were only assigned a rating of two (2), less than all other land use classes. Such parcels are perceived to benefit less in this area since many such parcel owners provide their own security and because industrial and mini storage uses are perceived to generate less law enforcement activity and cost than do commercial properties, particularly retail properties. On the other hand, industrial parcels should benefit from reduced costs of public healthcare in the same way and to the same general extent as will commercial properties. Therefore, a rating of two (2) points was assigned to industrial/mini storage uses in this Benefit Category 5.

The total point score for industrial/mini storage parcels is ten (10) points per assessable unit, reflecting the fact that these parcels will benefit less from the proposed improvements than will the other land use classes.

Land Use Class F: Exempt Parcels

This land use class includes all parcels which are classified as exempt from real property tax by the Sacramento County Tax Assessor and includes all parcels classified as exempt from this type of assessment by the Landscaping and Lighting Act of 1972. Therefore, vacant properties will not be assessed until they are put to some use. At the time that they are put to use, they will be assessed based on the land use category into which the vacant property falls.

Properties owned by governmental entities such as the federal government, State government, and other special districts, such as water districts, school districts, and fire districts, also will not be assessed. It has been determined that these parcels are not the type of property for which the park and recreational facilities funded with assessment proceeds were planned, designed, constructed, operated and maintained. The Board has determined that these publicly owned properties do not receive the same special benefits from the construction of these facilities as do the other land use classes described above. In addition public schools have entered into joint use agreements with the District which provide economic value to the District which offsets the cost of any incidental special benefits received by these publicly owned parcels. Likewise, property consisting of a railroad, gas, water, or electric utility right-of-way shall not be assessed, since such utility-

related property is not deemed to benefit at all from the construction of the proposed improvements. Finally, properties owned by churches, vacant and agricultural parcels will not be assessed.

Since the exempt land use class receives a zero point rating in all benefit categories, it is not included in the Benefit Assessment Matrix.

NON-RESIDENTIAL ASSESSMENT UNITS

In order to equalize the assessment among residential and non-residential land use classes in terms of the area of land to be benefited by the construction of the proposed improvements, an assessment methodology has been used to convert the acreage of each non-residential parcel into an equivalent number of single family residential parcels that could have been developed on each non-residential parcel but for the commercial and/or industrial use to which the parcel has been put. Approximately eighty-eight percent (88%) of the parcels within the proposed Assessment District are traditional single-family residential subdivision lots. The average gross density of these subdivisions is approximately 3.6 gross dwelling units per acre. Assuming ten percent (10%) of the gross acreage of a subdivision is consumed in public streets, the average net density of these subdivisions is approximately 4.0 dwelling units per net acre and the average residential lot size is approximately one-quarter acre. Accordingly, the number of assessment units for each commercial and industrial parcel has been determined by dividing the parcel acreage of each parcel by four. Therefore, each commercial and industrial parcel within the Assessment District will be assessed on a quarter acre basis and each one-quarter acre of each commercial and/or industrial parcel will generate a separate assessment. This methodology equalizes the assessment and the distribution of benefit between residential and non-residential parcels by insuring that each non-residential assessment unit represents essentially the same land area to be benefited by the construction of the improvements with assessment proceeds as the average single family residential parcel.

BENEFIT FACTOR INDEX

The Assessment Matrix also shows the Benefit Factor Index for each land use category. Since a single family residential parcel is the "benchmark property", the relative scores of all other land use classes were related to the benchmark by indexing. A single family residential parcel was assigned a relative Benefit Factor Index of 1.00. The Benefit Factor Index for other land use classes was determined by dividing the point total for each particular land use class by the point total for the single family/condominium residential class.

ASSESSMENT PER PARCEL

The total number of units (either dwelling unit or one-quarter acre parcel count) for each land use class was multiplied by its respective Benefit Factor Index to determine the number of Single Family Equivalent (SFE) assessment benefit units for each land use class. The sum of the Assessment Units for all land use classes was then divided into the annual assessment amount to determine a Base Assessment.

The final assessment per parcel was determined by multiplying the Base Assessment times the SFE units for the parcel.

BENEFIT ASSESSMENT MATRIX

In an effort to categorize the special benefit that each parcel of land would receive by the formation of a landscaping and lighting assessment district and the levying of an assessment to cover the improvements intended, a matrix of impacts was developed. The matrix follows this section. The matrix was developed as follows.

The determining factor as to how a benefit was derived was the use of the land as determined by the Sacramento County Assessor's Department. Each parcel is assigned a one digit code based upon the use of the property and in most cases, the zoning of the land. Using the Assessor's Code numbers, the various uses of land within the District boundaries were broken down into five different uses. It was determined that there are six different ways that a parcel of land can be benefited by enhancing the park system. Each different category of land use is affected differently by these types of benefit.

Each type of benefit was applied to each category of use and rated on a scale of one to five, with five being the most intense level of benefit. The number of points assigned by the rating is shown on the following page. The points for the six types of benefit were tallied and an overall number was determined for each category of land use. The resultant number is then used in assigning the annual assessment to the various parcels of land within the District boundaries. An annual check is made of property usage to ensure that the latest information is used in assigning the assessment levy.

ORANGEVALE LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT						
FISCAL YEAR 2019-20 ASSESSMENT						
BENEFIT ASSESSMENT MATRIX						
	Land Use Classes					
	Per Unit			Per 1/4 Acre		
	Single Family/ Condominium	Multi-Family	Mobile Home	Commercial	Industrial/ Mini-Storage	
1	Enhanced recreation opportunities and expanded access to recreation facilities for residents, customers and guests	5	5	5	2	1
2	Preservation of open space, wildlife, scenery, views and other environmental benefits enjoyed by residents, customers and guests; protection of historical and cultural assets of the region.	5	5	5	1	1
3	Increased economic activity resulting in the attraction of customers and guests.	0	2	0	5	3
4	Expanded employment opportunities.	5	5	5	5	1
5	Reduced cost of local government in law enforcement and public health care.	5	3	3	4	2
6	Increased property values.	5	5	4	5	2
	Total Points	25	25	22	22	10
	Units/ 1/4 Acre	10,664	1,702	420	795	138
	Benefit Factor Index	1.00	1.00	0.88	0.88	0.40
	Single Family Equivalent Units (SFE)	10,664.00	1,702.00	369.60	699.60	55.20
	Total SFE Units	13,490.40				
	Annual Assessment Amount	\$566,596.80				
	Base Assessment	\$42.00				
	Assessment per Unit	\$42.00	\$42.00	\$36.96	\$36.96	\$16.80
	Assessment per SFE	\$42.00	\$42.00	\$42.00	\$42.00	\$42.00
	Assessment Subtotals	\$447,888.00	\$71,484.00	\$15,523.20	\$29,383.20	\$2,318.40
	Total Assessment	\$566,596.80				

ASSESSMENT

WHEREAS, on March 14, 2019 the Board of the Orangevale Recreation and Park District adopted its resolution initiating proceedings for the levy of assessments within the Assessment District and authorizing the Orangevale Recreation and Park District, County of Sacramento, California, pursuant to the provisions of the Landscaping and Lighting Act of 1972 and Article XIID of the California Constitution (collectively "the Act"), to proceed with the proposed levy of assessments;

WHEREAS, said Resolution directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the assessment district and an assessment of the estimated costs of the improvements upon all assessable parcels within the assessment district, to which Resolution and the description of said proposed improvements therein contained, reference is hereby made for further particulars;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under said Act and the order of the Board of said Orangevale Recreation and Park District, hereby make the following assessment to cover the portion of the estimated cost of said improvements, and the costs and expenses incidental thereto to be paid by the assessment district.

The amount to be paid for said improvements and the expense incidental thereto, to be paid by the Assessment District for the fiscal year 2019-20 is generally as follows:

SUMMARY COST ESTIMATE		FY 2019-20 Budget
Capital Improvements and Maintenance Expenditures	\$711,000	
Incidental Expenses	\$36,000	
Debt Service	\$1,200	
Salaries and Benefits	\$799,735	
TOTAL BUDGET		\$1,547,935
Less: Contributions		
District Contribution for General Benefits		(\$773,968)
District Contribution toward Special Benefits		(\$207,371)
NET AMOUNT TO ASSESSMENTS		\$566,597

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of said Assessment District. The distinctive number of each parcel or lot of land in the said Assessment District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion said net amount of the cost and expenses of said improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said Assessment District, in accordance with the special benefits to be received by each parcel or lot, from the improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

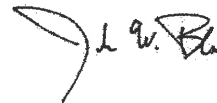
The assessment is made upon the parcels or lots of land within the Assessment District in proportion to the special benefits to be received by the parcels or lots of land, from said improvements.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Sacramento for the fiscal year 2019-20. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2019-20 for each parcel or lot of land within the said Assessment District.

Dated: May 2, 2019

Engineer of Work



By _____

John W. Bliss, License No. C052091



ASSESSMENT DIAGRAM

The Assessment District includes all properties within the boundaries of the Orangevale Recreation and Park District. The area within the boundaries of the Park District is primarily developed for urban residential and commercial use.

The boundaries of the Parks Maintenance and Assessment District are displayed on the following Assessment Diagram.

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ASSESSMENT ROLL 2019-20

An Assessment Roll (a listing of all parcels assessed within the Assessment District and the amount of the assessment) will be filed with the Clerk of the Board and is, by reference, made part of this report and is available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this report. These records shall govern for all details concerning the description of the lots or parcels.

END NOTES

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

² *1993 State of the Industry Report*. Widdekind, L. ed. The Outdoor Industry Association (The Outdoor Recreation Coalition of America and the Sporting Goods Manufacturers Association's Outdoor Products. pub.) Boulder CO. 1993.

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

⁴ PKF Consulting. San Francisco, CA. "Analysis of the Economic Impacts of the Northern Central Rail Trail." For the Greenways Commission, Maryland Department of Natural Resources, Annapolis, Maryland. June 1994.

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

⁶ Ibid. Smith, Van.

⁷ Ibid. California Parks and Recreation. 1997.

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

⁹ National Park Service. NPS Technical Information Center. Washington D.C, 1983.

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

¹¹ Crompton, J., Love L., More T., *An Empirical Study of the Role of Recreation, Parks and Open Space in Companies' (Re)Location Decisions*, *Journal of Park and Recreation Administration*, Spring, 1997, vol 15 no. 1, p p37, 40.

¹² Wyde, Boomers on the Horizon: Housing Preferences of the 55+ Market, *National Association of Home Builders*, 2002.

¹³ Ibid. NPS.

¹⁴ Ibid. NPRA. June 1985.

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

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

RESOLUTION # 19-06-624



**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
	TOTAL BUDGET REQUIREMENTS	\$ 5,428

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 13th day of June 2019 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

APPROVED: _____
Chair, Board of Directors

ATTEST: _____
Clerk of the Board

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Orangevale, CA 95662
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RESOLUTION NO. 19-06-625

**A RESOLUTION OF THE BOARD OF DIRECTORS OF
THE ORANGEVALE RECREATION & PARK DISTRICT
APPROVING THE ENGINEER'S REPORT,
CONFIRMING THE DIAGRAM AND ASSESSMENT,
AND ORDERING THE LEVY OF ASSESSMENT
FOR THE FISCAL YEAR 2019-20 FOR THE
KENNETH GROVE LANDSCAPING AND LIGHTING
ASSESSMENT DISTRICT**

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

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

WHEREAS, the purpose of financing certain park and recreation improvements and refurbishments, as specified in the District's updated Master Plan and for the purpose of funding maintenance operations of the District, as described in the Engineer's Report; and

WHEREAS, by its Resolution No. 19-03-615, A Resolution Directing Preparation of the 2019-20 Engineer's Report for the Kenneth Grove Landscaping and Lighting Assessment District (the "Park District"), this Board designated SCI Consulting Group as Engineer of Work and ordered said Engineer to make and file a report in writing in accordance with and pursuant to the Landscaping and Lighting Act of 1972; and

WHEREAS, the report was duly made and filed with the Clerk of the Board and duly considered by this Board and found to be sufficient in every particular, whereupon it was determined that the report should stand as the Engineer's Report for all subsequent proceedings under and pursuant to the aforesaid resolution, and that June 13, 2019 at the hour of 6:30 p.m. at the District offices of the Orangevale Recreation and Park District, 6826 Hazel Avenue, Orangevale, California, 95662, were appointed as the time and place for a hearing by this Board on the question of the levy of the proposed assessment, notice of which hearing was given as

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required by law; and

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

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

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



maintenance of the improvements upon the several lots and parcels of land in the Assessment District in proportion to the estimated special benefits to be received by such lots and parcels, respectively, from the maintenance, and of the expenses incidental thereto;

are finally approved and confirmed.

5. Final adoption and approval of the Engineer's Report as a whole, and of the plans and specifications, estimate of the costs and expenses, the diagram and the assessment, as contained in the report as hereinabove determined and ordered, is intended to and shall refer and apply to the report, or any portion thereof as amended, modified, or revised or corrected by, or pursuant to and in accordance with, any resolution or order, if any, heretofore duly adopted or made by this Board.
6. The assessment to pay the costs and expenses of the maintenance of the improvements for fiscal year 2019-20 is hereby levied. For further particulars pursuant to the provisions of the Landscaping and Lighting Act of 1972, reference is hereby made to the Resolution Directing Preparation of Engineer's Report.
7. Based on the oral and documentary evidence, including the Engineer's Report, offered and received at the hearing, this Board expressly finds and determines (a) that each of the several lots and parcels of land will be specially benefited by the maintenance of the improvements at least in the amount if not more than the amount, of the assessment apportioned against the lots and parcels of land, respectively, and (b) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, the aforesaid finding and determination as to special benefits.
8. Immediately upon the adoption of this resolution, but in no event later than the third Monday in August following such adoption, the Clerk of the Board shall file a certified copy of the diagram and



assessment and a certified copy of this resolution with the Auditor of the County of Sacramento. Upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the assessment. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all laws providing for the collection and enforcement of County taxes shall apply to the collection and enforcement of the assessments, After collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the Kenneth Grove Landscaping and Lighting Assessment District.

9. The moneys representing assessments collected by the County shall be deposited in the District Treasury to the credit of the improvement fund previously established under the distinctive designation of the Assessment District. Moneys in the improvement fund shall be expended only for the maintenance, servicing, construction or installation of the improvements.

PASSED AND ADOPTED this 13th day of June 2019, by the following vote:

AYES :

NOES:

ABSENT:

ABSTAIN:

CHAIR, BOARD OF DIRECTORS

CLERK OF THE BOARD



**ORANGEVALE RECREATION AND PARK
DISTRICT**

KENNETH GROVE ASSESSMENT DISTRICT

ENGINEER'S REPORT

JUNE 2019
FISCAL YEAR 2019-20

PURSUANT TO THE LANDSCAPE AND LIGHTING ACT OF 1972 AND
ARTICLE XIID OF THE CALIFORNIA CONSTITUTION

ENGINEER OF WORK:
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KENNETH GROVE ASSESSMENT DISTRICT

BOARD OF DIRECTORS

Michael Stickney, Chair
Lisa Montes, Vice Chair
Erica Swenson, Secretary
Sharon Brunberg, Director
Manie Meraz, Director

DISTRICT ADMINISTRATOR

Greg Foell

DISTRICT'S ATTORNEY

David W. McMurchie

ENGINEER OF WORK

SCI Consulting Group

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INTRODUCTION

FORMATION OF ASSESSMENT DISTRICT

The Kenneth Grove Assessment District was formed pursuant the Landscaping and Lighting Act of 1972 by the Orangevale Recreation and Park District commencing with Resolution No. 94-02-83 dated February 10, 1994 (hereinafter the "Resolution of Intention"). The Resolution of Intention provides the following: (1) formation of the Kenneth Grove Landscaping and Lighting Assessment District; and (2) a description of the improvements which the Assessment District is authorized to construct and maintain including the following: (a) installation of sound walls and other ornamental structures and facilities which are necessary or convenient for the maintenance or servicing of curbs, gutters, walls, sidewalks, paving, water irrigation, drainage or electrical facilities; and (b) land preparation such as grading, leveling, cutting and filling, sod landscaping, irrigation systems, sidewalks and drainage; and (c) the maintenance or servicing of all of the above including repair, removal or replacement of all or part of any improvement or other typical maintenance services.

The Engineer's Report, diagram and assessment and Resolution of Formation of the Kenneth Grove Landscaping and Lighting Assessment District was adopted by the Board of Directors of Orangevale Recreation and Park District by Resolution No. 94-05-86A on May 12, 1994. That resolution confirmed the findings in the Resolution of Intention and was adopted after a public hearing during which members of the public were offered the opportunity to protest against the formation of the Assessment District. The Resolution of Formation notes that the owners of the affected properties included within the proposed Assessment District have filed with the District written consents to the proposed formation of the Kenneth Grove Landscaping and Lighting Assessment District and the proposed levying of assessments as specified in the Engineer's Report. The Resolution of Formation included a provision that a perpetual contingency reserve fund be established in the amount of the first year's total assessment revenue to be paid by the developer by agreement in order to cover the costs of any contingencies which may occur throughout the duration of the Assessment District. The Resolution of Formation also provided that should any new subdivision be annexed into the Kenneth Grove Landscaping and Lighting Assessment District in the future, that a separate perpetual contingency reserve fund is required to be established for operations within that particular annexed area calculated as the amount of the first year's assessment levied against real property within that annexed area to be paid by the developer of the annexed area to fund contingencies with respect to maintenance and operations in future years with respect to the property annexed to the Assessment District.

The initial assessment levied upon each parcel of real property within the Kenneth Grove Assessment District for fiscal year 1994-95 was \$150.78 per parcel. The Kenneth Grove Assessment District has continued to levy the same annual assessment per parcel of \$150.78 per fiscal year from the date of formation to the present time.

The Kenneth Grove Assessment District was also formed for the purposes of providing park and recreational improvements in addition to landscape corridors and streetscapes to the residents of the assessment district. The Assessment District may utilize assessment revenue to fund these additional purposes in the future.

Exemptions from Proposition 218

Having been formed in 1994, the Kenneth Grove Assessment District assessments were existing on November 6, 1996, the effective date of Article XIID of the California Constitution (Proposition 218). Proposition 218 identified preexisting assessments which fell within one of four exemptions identified in section 5 of Article XIID as exempt from the procedures and approval process for assessments detailed in Proposition 218.

The four "exemptions" delineated in Proposition 218 that are applicable to the Kenneth Grove Assessment District are as follows:

- (1) Any assessment imposed exclusively to finance the capital cost or maintenance and operation expenses for sidewalks, streets, sewers, water, flood control, drainage systems, or vector control (Cal. Const., art. XIID, § 5, subd. (a)); and
- (2) Any assessment imposed pursuant to a petition signed by the persons owning all of the parcels subject to the assessment at the time the assessment is initially imposed (Cal. Const., art. XIID, § 5, subd. (b)).

Both of these exemptions from the provisions of Proposition 218 apply to the Kenneth Grove Assessment District. First, the Assessment District was formed pursuant to a petition signed by all of the current owners of the real property subject to the assessment (the developer of the Kenneth Grove Subdivision) at the time the assessment was initially imposed which meets the requirements of California Constitution Article XIID, section 5(b).

In addition, the initial purpose of the assessment was to finance the capital costs and maintenance and operation costs for constructing sidewalks, sidewalk and street landscaping, irrigation and drainage to enhance the parcels of property comprising the Kenneth Grove Assessment District.

Both of these exemptions from the procedures and approval process for assessments specified in Proposition 218 have been satisfied within the Kenneth Grove Assessment District.

First, the exemption which is an assessment imposed by a petition signed by the persons owning all the parcels subject to the assessment at the time the assessment is initially imposed is evidenced by the Resolutions of the District and the written consents filed by the then current owners of the real property subject to the assessment in 1994 before the Assessment District was formed.

The second exemption available for capital and maintenance costs associated with sidewalks, streets, and landscaping and irrigation associated with sidewalks and streets is supported by case law decided under the provisions of California Constitution Article XIII D, section 5(b) (hereinafter "Proposition 218"). The Board of Directors of the District has adopted the position that street and sidewalk landscaping is an integral part of "streets" and "sidewalks" and therefore an existing assessment for the maintenance of such landscaping is exempt under Proposition 218. Streets and Highways Code section 29 provides that "roadside planting and weed control" is included within the definition of construction and maintenance of streets.

The assessments levied within the Kenneth Grove Assessment District prior to the passage of Proposition 218 are exempt under both of these exceptions articulated in Proposition 218.

Those procedures and approval processes with respect to which the Kenneth Grove Assessment District is exempt are as follows:

- (1) Procedural requirements regarding the imposition of assessments including (a) identification of all parcels which will have special benefit conferred upon them by the improvements or services funded by the assessment; and (b) differentiation between "special benefit" and "general benefit" conferred on properties from the improvement and/or services funded with assessment proceeds; and (c) allocation of assessments per parcel dependent upon the proportion of special benefit to each property in relationship to the entirety of the costs of acquiring or constructing an improvement or of maintaining and operating such an improvement among the parcels to be assessed; and (d) the assessment on a parcel may not exceed the reasonable cost of the "proportional special benefit" conferred on that parcel by the improvements or services funded with assessment proceeds; and (e) procedural requirements including the 45-day mailed notice to property owners of the proposed assessment; an opportunity for property owners to protest by ballot against the proposed assessment at a public hearing; and prohibition of any assessment if a majority protest exists. A "majority protest" is defined as ballots from property owners submitted in opposition to the assessments amounting to more than 50% of the total ballots submitted by property owners, with ballots submitted weighted according to the proportional financial obligation for paying assessments for each affected parcel.

In light of the fact that the Kenneth Grove Assessment District was formed prior to the imposition of Proposition 218 on November 6, 1996 and complies with the definitions of two of the exemptions in Proposition 218 as specified above, the assessments levied within the Kenneth Grove Assessment District are exempt from the substantive and procedural requirements outlined above.

Despite that exemption, this Engineer's Report specifies the facts and circumstances demonstrating that the assessments levied within the Kenneth Grove Assessment District comply with the substantive requirements of Proposition 218.

SUBSTANTIVE REQUIREMENTS OF PROPOSITION 218

SILICON VALLEY TAXPAYERS ASSOCIATION, INC. V SANTA CLARA COUNTY OPEN SPACE AUTHORITY

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority ("SVTA"). This ruling is the most significant court case in further legally clarifying the substantive assessment requirements of Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the assessment district

This Engineer's Report is consistent with the SVTA decision and with the requirements of Article 13C and 13D of the California Constitution because the improvements to be funded are clearly defined; the benefiting property in the Assessment District enjoys close and unique proximity, access and views to the Improvements; the Improvements serve as an extension of usable land area for benefiting properties in the Assessment District and such special benefits provide a direct advantage to property in the Assessment District that is not enjoyed by the public at large or other property.

PLANS & SPECIFICATIONS

The work and improvements proposed to be undertaken by the Orangevale Recreation and Park District's Kenneth Grove Assessment District (the "Assessment District") and the cost thereof paid from the levy of the annual assessment provide special benefit to Assessor Parcels within the Assessment District as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the "Act") the work and improvements are generally described as follows:

Installation, maintenance and servicing of public recreational facilities and improvements including landscape corridors, streetscapes and other park and recreational improvements. The plans and specifications for these improvements have been filed with the District Administrator of the Orangevale Recreation and Park District and are incorporated herein by reference.

As applied herein, "Installation" means the construction of recreational improvements, including, but not limited to, land preparation, such as grading, leveling, cutting and filling, sod, landscaping, irrigation systems, sidewalks and drainage, lights, playground equipment, play courts, recreational facilities and public restrooms.

"Maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any improvement, including repair, removal or replacement of all or any part of any improvement; providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; the removal of trimmings, rubbish, debris, and other solid waste, and the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

"Servicing" means the furnishing of electric current, or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements; or water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

FISCAL YEAR 2019-20 ESTIMATE OF COST AND BUDGET

ORANGEVALE RECREATION AND PARK DISTRICT Kenneth Grove Assessment District Estimate of Cost Fiscal Year 2019-20		<i>Total Budget</i>
Installation, Maintenance & Servicing Costs		
Improvements		\$0
Operating Expenses		
Ag/Horticulture Services & Supplies		\$500
Water		\$800
Fuel		\$600
Maintenance Contract		\$0
Subtotal		\$1,900
Incidental Expenses		
Advertising/Legal Notices		\$500
Administration & Inspection		\$1,130
Annual Engineer's Report		\$1,000
Professional Services		\$600
Other Expenses		\$298
Subtotal		\$3,528
Contribution to/(from) Reserves Fund Balance Available		
Contribution to (from) Contingency		\$0
Total Landscaping and Lighting Assessment District Budget (Net Amount to be Assessed)		\$5,428
Budget Allocation to Property		
Total Assessment Budget		\$5,428
Single Family Equivalent Benefit Units		36.00
Assessment per Single Family Equivalent Unit		\$150.78

METHOD OF APPORTIONMENT

METHOD OF APPORTIONMENT

This section of the Engineer's Report includes an explanation of the benefits to be derived from the installation, maintenance and servicing of park facilities throughout the Park District, and the methodology used to apportion the total assessment to properties within the Assessment District.

The Assessment District consists of all Assessor Parcels within the boundaries of the Assessment Diagram as included within this Engineer's Report. The method used for apportioning the assessment is based upon the proportional special benefits to be derived by the properties in the Assessment District over and above general benefits conferred on real property or to the public at large. The apportionment of special benefit is a two step process: the first step is to identify the types of special benefit arising from the improvements, and the second step is to allocate the assessments to property based on the estimated relative special benefit for each type of property.

DISCUSSION OF BENEFIT

In summary, the assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. Moreover, such benefit is not based on any one property owner's use of the Park District's recreational facilities or a property owner's specific demographic status. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property and that the value of the special benefits must reasonably exceed the cost of the assessment:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

The Kenneth Grove Assessment District consists solely of residential parcels populated with single family residences which receive the benefit of sidewalks and streetscape landscaping constructed adjacent to major streets within the subdivision, which improvements were constructed by the developer of the subdivision and are maintained by the Kenneth Grove Assessment District. The Assessment District also was formed with the power to levy assessments for additional park and recreational improvements to serve the residents of the assessment district. All of the parcels within the boundaries of the

Assessment District enjoy close proximity to the sidewalk and streetscape improvements constructed and maintained with assessment proceeds. The Assessment District consists of only 36 parcels comprising the subdivision, and the improvements consisting of sidewalk and streetscape landscaping and maintenance uniquely benefit this small subdivision as a "special benefit." Existing improvements are not of sufficient magnitude to significantly benefit adjacent residential parcels located outside the Assessment District.

The following benefit categories summarize the types of special benefit to residential, parcels resulting from the installation, maintenance and servicing of existing sidewalk and streetscape landscaping improvements and future park and recreational improvements to be provided with the assessment proceeds. These categories of special benefit are summarized as follows:

- a. Extension of a walkable areas and green spaces for properties within close proximity to the Improvements.
- b. Proximity to improved sidewalks and streetscape landscaping and other park and recreational improvements.
- c. Access to improved sidewalks and landscaping and other park and recreational improvements constructed to serve the residents and property of the assessment district.
- d. Improved local views regarding sidewalk and streetscape landscaping and future park and recreational improvements.

In this case, the recent the SVTA decision provides enhanced clarity to the definitions of special benefits to properties in three distinct areas:

- Proximity
- Expanded or improved access
- Views

The SVTA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA decision also provides specific guidance that landscape and park and recreational improvements are a direct advantage and special benefit to property that is proximate to such landscape and park and recreational improvements constructed and maintained with assessment proceeds:

the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district's property values).

Proximity, improved access and views, in addition to the other special benefits listed above further strengthen the argument that these assessments comply with the provisions of Proposition 218, despite the fact that they are exempt from such constitutional requirements as set forth above.

Although it could be argued that there are no general benefits from these Improvements, it is possible that there are some visual benefits received by parcels which are not in the Assessment District. This is a measure of the general benefits to the public at large. We estimate this benefit to be no more than 5%.

Special Benefit	95%
General Benefit	5%
Total Benefit	100%

The maintenance and servicing of these Improvements is also partially funded, directly and indirectly, from other sources including the Orangevale Recreation and Park District, County of Sacramento, the local water provider, and the State of California. This funding may come in the form of grants, development fees, special programs, and general funds, as well as direct maintenance and servicing of facilities (e.g., curbs, gutters, streets, drainage systems, etc.). This funding from other sources more than compensates for general benefits, if any, received by the properties within the Assessment District. The sum total of this contribution exceeds the 5% minimum needed to offset any general benefit, as noted above.

Therefore, despite its exemptions from the procedural and substantive requirements of Proposition 218, the Kenneth Grove Assessment District complies with the substantive requirements of Proposition 218 regarding the differentiation between special benefit to properties within the assessment district from the improvements and maintenance funded with assessment proceeds and general benefit to properties outside the assessment district.

METHOD OF ASSESSMENT

The second step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home, or, in other words, on the basis of Single Family Equivalents (SFE). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer's Report, all properties are designated a SFE value, which is each property's relative benefit in relation to a single family home on one parcel. In this case, the "benchmark" property is the single family detached dwelling which is one Single Family Equivalent or one SFE.

ASSESSMENT APPORTIONMENT

The benefits from the Assessment District are deemed to be received by property on a dwelling unit basis, with equal benefit to each dwelling unit on a parcel. Therefore, all improved residential properties that represent a single residential dwelling unit are assigned one Single Family Equivalent or 1.0 SFE. Traditional houses, zero-lot line houses and town homes are included in this category. Multi-family parcels are also assigned one SFE per dwelling unit. Property owned by the District does not benefit from the assessments and therefore is assigned zero SFE units. Currently, all assessed properties within the Assessment District are in single family residential use.

ASSESSMENT

WHEREAS, on March 14, 2019 the Board of the Orangevale Recreation and Park District adopted its resolution initiating proceedings for the levy of assessments within the Assessment District and authorizing the Orangevale Recreation and Park District, County of Sacramento, California, pursuant to the provisions of the Landscaping and Lighting Act of 1972 and Article XIID of the California Constitution (collectively "the Act"), to proceed with the proposed levy of assessments;

WHEREAS, said Resolution directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the assessment district and an assessment of the estimated costs of the improvements upon all assessable parcels within the assessment district, to which Resolution and the description of said proposed improvements therein contained, reference is hereby made for further particulars;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under said Act and the order of the Board of said Orangevale Recreation and Park District, hereby make the following assessment to cover the portion of the estimated cost of said improvements, and the costs and expenses incidental thereto to be paid by the assessment district.

The amount to be paid for said improvements and the expense incidental thereto, to be paid by the Assessment District for the fiscal year 2019-20 is generally as follows:

SUMMARY COST ESTIMATE		FY 2019-20 Budget
Capital Improvements and Maintenance Expenditures	\$1,900	
Incidental Expenses	\$3,528	
TOTAL BUDGET		\$5,428
Less: Contributions		
Contributions to/(from) Reserves and Contingency		\$0
NET AMOUNT TO ASSESSMENTS		\$5,428

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of said Assessment District. The distinctive number of each parcel or lot of land in the said Assessment District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion said net amount of the cost and expenses of said improvements, including the costs and expenses incident thereto, upon the parcels and

lots of land within said Assessment District, in accordance with the special benefits to be received by each parcel or lot, from the improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

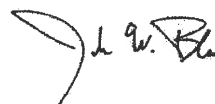
The assessment is made upon the parcels or lots of land within the Assessment District in proportion to the special benefits to be received by the parcels or lots of land, from said improvements.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Sacramento for the fiscal year 2019-20. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2019-20 for each parcel or lot of land within the said Assessment District.

Dated: May 2, 2019

Engineer of Work



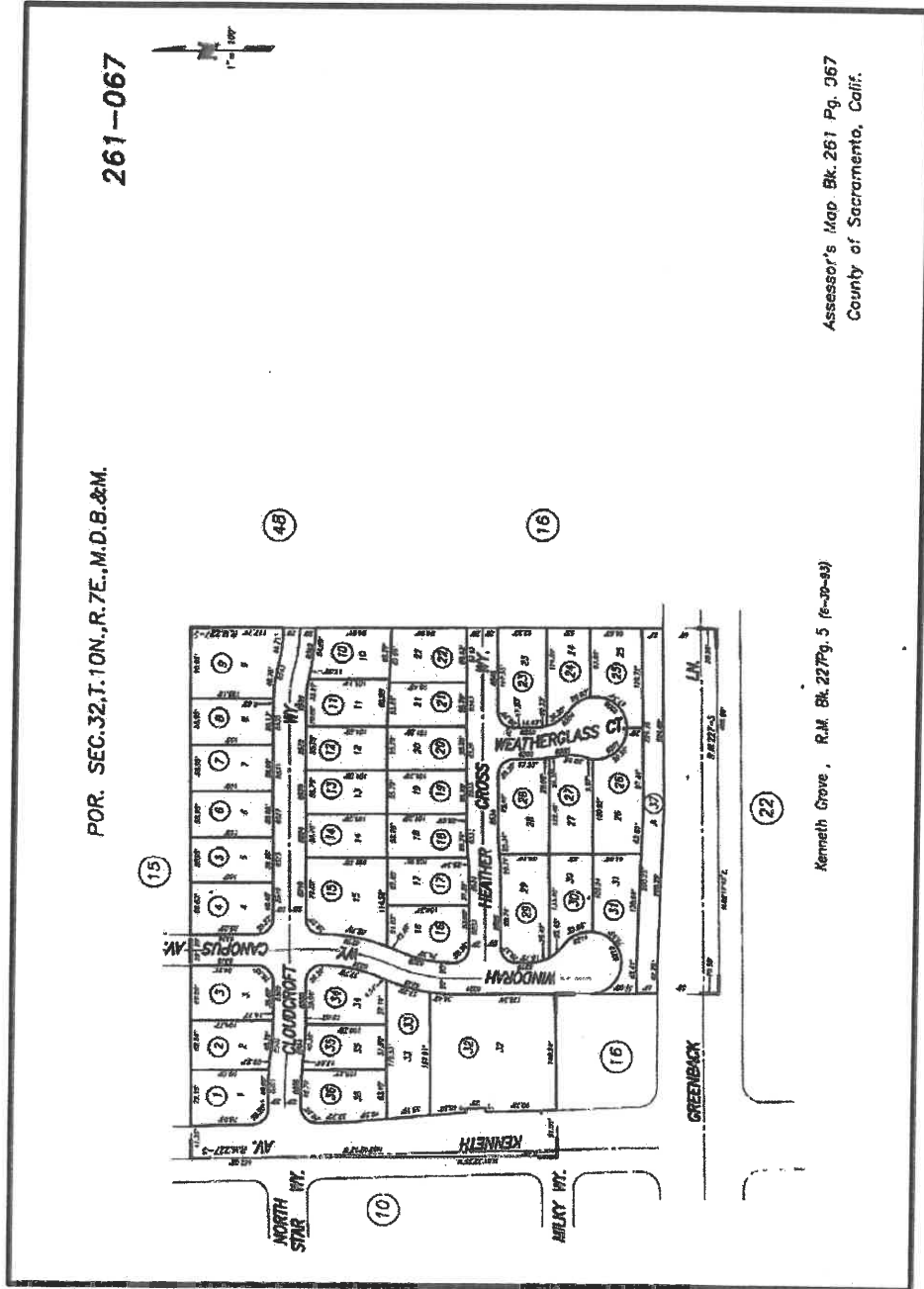
By _____

John W. Bliss, License No. C052091



Assessment Diagram

The boundaries of the Assessment District are displayed on the Assessment Diagram below.



APPENDIX A - 2019-20 ASSESSMENT ROLL

ORANGEVALE RECREATION AND PARK DISTRICT Kenneth Grove Assessment District Assessment Roll 2019-20

Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	SFE Units	Assessment
2610670010000	SHARLENE C DAVIDSON LIVING TRUST	8501 CLOUDCROFT WAY	1.00	150.78
2610670020000	BELMONTE FAMILY TRUST	8505 CLOUDCROFT WAY	1.00	150.78
2610670030000	MANUEL R/IRIS M PORTELA REVOCABLE TRUST	8509 CLOUDCROFT WAY	1.00	150.78
2610670040000	JEFFRY A/CHERYL A QUANDT REVOCABLE TRUST	8519 CLOUDCROFT WAY	1.00	150.78
2610670050000	LEBAS ALBERT E	8523 CLOUDCROFT WAY	1.00	150.78
2610670060000	DALE BARTLETT DECEDENTS TRUST	8527 CLOUDCROFT WAY	1.00	150.78
2610670070000	GURWITZ DARLEEN M	8531 CLOUDCROFT WAY	1.00	150.78
2610670080000	JOHNSON JEAN F	8535 CLOUDCROFT WAY	1.00	150.78
2610670090000	PEDERSEN JAMES E	8543 CLOUDCROFT WAY	1.00	150.78
2610670100000	SEGURA TREADWELL TRUST	8542 CLOUDCROFT WAY	1.00	150.78
26106700110000	DAVID WRIGHT/CORSENE MURPHY LIVING TRUST	8536 CLOUDCROFT WAY	1.00	150.78
26106700120000	WAYNE/JERRIE STADTMAN 2007 REVOCABLE	8532 CLOUDCROFT WAY	1.00	150.78
26106700130000	ROUSSEL JOHN T	8528 CLOUDCROFT WAY	1.00	150.78
26106700140000	SCIORTINO NICHOLAS	8524 CLOUDCROFT WAY	1.00	150.78
26106700150000	MCCANN FAMILY REVOCABLE TRUST	8238 WINDORAH WAY	1.00	150.78
26106700160000	PAMELA JEAN HEISLER REV TRUST	8523 HEATHER CROSS WAY	1.00	150.78
26106700170000	MAXIMA BARTLETT SURVIVORS TRUST	8527 HEATHER CROSS WAY	1.00	150.78
26106700180000	SHARLENE DAVIDSON LIVING TRUST	8531 HEATHER CROSS WAY	1.00	150.78
26106700190000	REIMCHE TROY A	8535 HEATHER CROSS WAY	1.00	150.78
26106700200000	BALLUCH TIMOTHY L	8539 HEATHER CROSS WAY	1.00	150.78
26106700210000	LE NIKKI KHIEHPHAN	8543 HEATHER CROSS WAY	1.00	150.78
26106700220000	HUSARY JOSEPH ANDONY	8547 HEATHER CROSS WAY	1.00	150.78
26106700230000	MARK J CHRISTEN LIVING TRUST	6208 WEATHERGLASS CT	1.00	150.78
26106700240000	FORD THOMAS	6204 WEATHERGLASS CT	1.00	150.78
26106700250000	MAXIMA BARTLETT SURVIVORS TRUST	6200 WEATHERGLASS CT	1.00	150.78
26106700260000	LANDI ROBERT C	6201 WEATHERGLASS CT	1.00	150.78
26106700270000	GROVER MORRIS TRUST	6205 WEATHERGLASS CT	1.00	150.78
26106700280000	DIAZ GONZALEZ ARTURO	6209 WEATHERGLASS CT	1.00	150.78
26106700290000	STADLER SCOTT E	6218 WINDORAH WAY	1.00	150.78
26106700300000	SHARLENE C DAVIDSON LIVING TRUST	6214 WINDORAH WAY	1.00	150.78
26106700310000	MELEOBELLE LP	6210 WINDORAH WAY	1.00	150.78
26106700320000	SMITH RODNEY R	6221 WINDORAH WAY	1.00	150.78
26106700330000	JOAN D OXFORD FAMILY TRUST	6225 WINDORAH WAY	1.00	150.78
26106700340000	SHARLENE C DAVIDSON LIVING TRUST	8508 CLOUDCROFT WAY	1.00	150.78
26106700350000	BALAKRISHNA VINOD	8504 CLOUDCROFT WAY	1.00	150.78
26106700360000	CHAVEZ ALBERTO	8500 CLOUDCROFT WAY	1.00	150.78
26106700370000	ORANGEVALE RECREATION/PARK DISTRICT		0.00	0.00
TOTALS :			36.00	5428.08

RESOLUTION OF THE BOARD OF DIRECTORS OF THE
ORANGEVALE RECREATION & PARK DISTRICT PROCLAIMING



AND THE MONTH OF JULY 2019 AS
PARKS MAKE LIFE BETTER!® MONTH

Whereas, Parks and Recreation makes lives and communities better now and in the future; and

Whereas, it is established through statewide public opinion research, 98% of California households visit a local park at least once a year; two in three households visit a park once a month; 50% of households participate in an organized recreation program; and most park use is with family and friends; and

Whereas, residents value recreation as it provides positive alternatives for children and youth to reduce crime and mischief especially during nonschool hours; it promotes the arts, it increases social connections; aids in therapy; and promotes lifelong learning; and

Whereas, residents value their parks for access to outdoor spaces for children and adults to play and be active; exercise and group sports; and

Whereas, parks provide access to the serenity and the inspiration of nature and outdoor spaces as well as preserve and protect the historic, natural and cultural resources in our community; and

Whereas, thousands of the residents of Orangevale including children, youth, families, adults, seniors, businesses, community organizations, and visitors benefit from the wide range of parks, trails, open space, sports fields, tennis courts, facilities and programs including Orangevale Community Park, Orangevale Swimming Pool, Orangevale Community Center, Almond Park, etc. provided by Orangevale Recreation & Park District; and

Whereas, the Orangevale Recreation & Park District urges all its residents to recognize that parks and recreation enriches the lives of its residents and visitors as well as adding value to the community's homes and neighborhoods; and

Whereas, July is Parks & Recreation Month nationally,

THEREFORE BE IT RESOLVED, the Orangevale Recreation & Park District hereby proclaims July 2019 as Parks Make Life Better!® Month and in doing so, urges all its citizens to use and enjoy its parks, trails, open space, facilities, and recreation opportunities.

Approved this 13th day of June 2019

Michael Stickney, Chair Board of Directors



RESOLUTION NO. 19-06-627

**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 two percent cost of living adjustment effective July 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.



Passed and adopted this 13th day of June 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

EXHIBIT A

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

CAT	POSITION	July 2019 + 2% cola										LONGEVITY		
		1	2	3	4	5	6	7	8	9	10 Yrs 5%	15 Yrs 5%	20 Yrs 5%	
1	District Administrator	6,930	7,277	7,640	8,022	8,424	8,845	9,287	9,751	10,239				
		83,161	87,319	91,685	96,269	101,082	106,137	111,443	117,016	122,866				
2	Park Supt., Rec Supt., Finance Supt.	5,331	5,597	5,877	6,171	6,480	6,804	7,144	7,501	7,876				
		63,970	67,168	70,527	74,053	77,756	81,644	85,726	90,012	94,513				
3	Finance/Personnel Mgr, Rec Manager	4,635	4,867	5,111	5,366	5,634	5,916	6,212	6,523	6,849				
		55,626	58,407	61,328	64,394	67,614	70,994	74,544	78,271	82,185				
4	Recreation Supervisor II	4,332	4,549	4,776	5,015	5,266	5,529	5,806	6,096	6,401				
		51,987	54,586	57,316	60,181	63,190	66,350	69,667	73,151	76,808				
5	Maint Wkr Foreman, Rec Supervisor I, Admin Services Super	4,126	4,332	4,549	4,776	5,015	5,266	5,529	5,806	6,096				
		49,511	51,987	54,586	57,316	60,181	63,190	66,350	69,667	73,151				
6	Recreation Coord, Maint Wkr III	3,438	3,610	3,791	3,980	4,179	4,388	4,608	4,838	5,080				
		41,259	43,322	45,489	47,763	50,151	52,659	55,292	58,056	60,959				
7	Maint Wkr II, Admin Serv Clerk II, Build Cust/Host II	3,126	3,282	3,446	3,618	3,799	3,989	4,189	4,398	4,618				
		37,509	39,384	41,353	43,421	45,592	47,871	50,265	52,778	55,417				
8	Maint Wkr I, Bldg Cust/Host, Rec/Clerk, Admin Serv Clerk I	2,649	2,781	2,920	3,066	3,220	3,381	3,550	3,727	3,914				
		31,787	33,376	35,045	36,797	38,637	40,569	42,598	44,727	46,964				