

ORANGEVALE RECREATION & PARK DISTRICT

FISCAL YEAR 2019-2020 FINAL BUDGET

SACRAMENTO COUNTY FY 2019-2020 BUDGET INPUT DOCUMENTS

FINAL BUDGET DOCUMENTS

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

<u>APPROPRIATIONS BY OBJECT OF EXPENDITURE</u>		<u>MEANS OF FINANCING THE BUDGET REQUIREMENTS</u>				
<u>OBJECT 10 - SALARIES AND EMPLOYEE BENEFITS</u>	\$ 1,938,000	<u>ESTIMATED REVENUE</u>	(2,380,800)			
<u>OBJECT 20 - SERVICES AND SUPPLIES</u>	\$ 527,550	<u>RESERVES TO BE DECREASED</u>				
<u>OBJECT 30 - OTHER FINANCING USES</u>		<u>GENERAL RESERVES DECREASE</u>				
<u>REPAYMENTS</u>		<u>ENCUMBRANCE DECREASE</u>	-			
<u>INTEREST AND ASSESSMENTS</u>	\$ 84,000	<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>OBJECT 40 - FIXED ASSETS</u>		<u>FUND BALANCE AVAILABLE DECREASE</u>	(643,750)			
<u>OBJECT 41 - LAND ACQUISITION</u>	\$ 200,000	<u>ESTIMATED LONG-TERM LOAN PROCEEDS</u>				
<u>OBJECT 42 - STRUCTURES AND IMPROVEMENTS</u>	268,500	<u>TOTAL AVAILABLE FINANCING</u>	\$ (3,024,550)			
<u>OBJECT 43 - EQUIPMENT</u>	0					
<u>TOTAL OBJECT 40 - FIXED ASSETS</u>	\$ 468,500					
<u>OBJECT 50 - FUNDS TRANSFERS OUT</u>	\$ 4,000	<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>INCREASES</u>	<u>DECREASES</u>
<u>OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT</u>	-	<u>GENERAL</u>		545,014	-	-
<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>		\$ 1,161,075		\$ 643,750
<u>OTHER RESERVES</u>	-	<u>TOTALS</u>		\$ 1,706,089	\$ -	\$ 643,750
<u>TOTAL BUDGETARY REQUIREMENT</u>	\$ 3,024,550	<u>APPROPRIATIONS LIMIT</u>				\$ 1,062,339
<u>TOTAL DIFFERENCE:</u>	-	<u>APPROPRIATIONS SUBJECT TO LIMIT</u>				
		<u>OVER/UNDER LIMIT</u>				

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

FUND 332A - GENERAL FUND

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

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

Object 10	1,387,584	1,343,754	1,832,000	1,504,306	1,887,000	51,000	1,938,000
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20200500	ADVERTISING/LEGAL NOTICES	2,100	1,161	1,500	2,355	1,500	0	1,500
20202100	BOOKS/PERIODICALS/SUBSCRIPTIONS	239	239	750	2,612	750	250	1,000
20202900	BUSINESS/CONFERENCE EXPENSE	4,200	2,601	5,000	6,673	5,000	1,000	6,000
20203500	EDUCATION & TRAINING SERVICES	3,770	1,325	3,500	4,573	3,500	3,500	7,000
20203600	EDUCATION & TRAINING SUPPLIES	0	24	1,000	0	1,000	0	1,000
20203700	TUITION REIMBURSEMENT	0	0	2,000	0	2,000	(1,000)	1,000
20203800	EMPLOYEE RECOGNITION	885	659	2,000	948	2,000	0	2,000
20203802	RECOGNITION ITEMS	0	0	500	0	500	0	500
20203803	RECOGNITION EVENTS	0	0	500	0	500	0	500

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

FUND 332A - GENERAL FUND

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

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

FUND 332A - GENERAL FUND

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

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

FUND 332A - GENERAL FUND

Commitment Item	Description	FY 16-17 Actuals	FY 17-18 Actuals	FY 18-19 Budget	FY 18-19 Actuals	FY 19-20 Prelim Budget	Changes	FY 19-20 Final Budget
20231400	CLOTHING/PERSONAL SUPPLIES	4,531	86	2,000	0	2,000	0	2,000
20232100	CUSTODIAL SERVICES	0	0	1,000	0	1,000	0	1,000
20232200	CUSTODIAL SUPPLIES	387	1,417	1,000	0	1,000	0	1,000
20244300	MEDICAL SERVICE		189	200	481	200		200
20250500	ACCOUNTING SERVICES	4,725	4,725	8,000	4,725	8,000	0	8,000
20250700	ASSESSMENT/COLLECTION SERVICES	16,985	17,449	18,000	17,630	18,000	0	18,000
20251900	ARCHITECTURAL SERVICES	0	0	0	0	0	0	0
20252500	ENGINEERING SERVICES	0	0	6,000	1,935	6,000	0	6,000
20253100	LEGAL SERVICES	19,003	8,280	15,000	44,854	15,000	0	15,000
20256200	TRANSCRIBING SERVICES	916	1,169	1,000	1,321	1,000	0	1,000
20257100	SECURITY SERVICES	0	3,532	5,000	2,149	5,000	0	5,000
20259100	OTHER PROFESSIONAL SERVICES	8,157	8,501	22,000	19,739	22,000	0	22,000
20259101	COMPUTER CONSULTANTS	3,000	5,000	6,000	7,065	8,000	0	8,000
20281201	PC HARDWARE	2,610	0	10,000	6,855	10,000	0	10,000
20281202	PC SOFTWARE	839	2,768	6,000	901	6,000	0	6,000
20281203	PC SUPPLIES	318	89	1,000	292	1,000	0	1,000
20281900	REGISTRATION SERVICES (ELECTIONS)	19,537	364	0	2,008	0	0	0
20285100	RECREATIONAL SERVICES	136,743	139,408	180,000	163,332	180,000	10,000	190,000
20285200	RECREATIONAL SUPPLIES	19,093	28,798	40,000	37,861	40,000	0	40,000
20289800	OTHER OPERATING EXPENSE - SUPPLIES	213	0	2,000	(389)	2,000	0	2,000
20289900	OTHER OPERATING EXPENSE - SERVICES	573	40	2,000	383	2,000	0	2,000
20291100	SYSTEM DEVELOPMENT SERVICE	2,758	2,758	3,000	2,758	3,000	0	3,000
20296200	GS PARKING CHARGES	0	84	200	169	200	0	200

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

FUND 332A - GENERAL FUND

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

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

FUND 332A - GENERAL FUND

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

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

Commitment Item	Description	FY 16-17 Actuals	FY 17-18 Actuals	FY 18-19 Budget	FY 18-19 Actuals	FY 19-20 Prelim. Budget	Changes	FY 19-20 Final Budget
332A ORANGEVALE RECREATION & PARK DISTRICT								
91910100	PROP TAX CUR SEC	\$ (1,165,881)	\$ (1,235,951)	(1,310,000)	(1,301,883)	(1,315,000)	(25,000)	(1,340,000)
91910200	PROP TAX CUR UNSEC	(43,637)	(43,617)	(40,000)	(47,637)	(40,000)	0	(40,000)
91910300	PROP TAX CUR SUP	(27,089)	(34,628)	(15,000)	(36,453)	(20,000)	0	(20,000)
91910400	PROPERTY TAX SECURED DELINQ.	(8,347)	(8,682)	(10,000)	(9,678)	(10,000)	0	(10,000)
91910500	PROPERTY TAX SUPPLE DELINQ.	(1,332)	(1,554)	(500)	(1,908)	(500)	0	(500)
91910600	PROPERTY TAX UNITARY	(13,781)	(14,179)	(12,000)	(13,390)	(12,000)	0	(12,000)
91912000	PROP TAX REDEMPT	(72)	(66)	0	(54)	0	0	0
91913000	PROP TAX PR UNSEC	(630)	(1,300)	(1,000)	(527)	(1,000)	0	(1,000)
91914000	PROP TAX PENALTIES	(206)	(248)	(200)	(249)	(200)	0	(200)
91919900	TAXES - OTHER	0	0	0	0	0	0	0
	Object 91	\$ (1,260,975)	\$ (1,340,225)	\$ (1,388,700)	\$ (1,411,778)	\$ (1,398,700)	\$ (25,000)	\$ (1,423,700)
94941000	INTEREST INCOME	(13,430)	(14,962)	(4,000)	(31,677)	(4,000)	(10,000)	(14,000)
94942900	BUILDING RENTAL OTHER	(84,463)	(106,104)	(100,000)	(116,157)	(110,000)	0	(110,000)

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

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

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

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

FISCAL YEAR 2019-2020 FINAL BUDGET
Orangevale Recreation & Park District
FINANCING REQUIREMENTS SCHEDULE FOR FUND 374A (OLLAD)

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

EXPENDITURE DETAIL SCH. - FY 2019-20 FINAL BUDGET

ORANGEVALE RECREATION & PARK DISTRICT

FUND 374A - ORANGEVALE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT

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

EXPENDITURE DETAIL SCH. - FY 2019-20 FINAL BUDGET

ORANGEVALE RECREATION & PARK DISTRICT

FUND 374A - ORANGEVALE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT

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

EXPENDITURE DETAIL SCH. - FY 2019-20 FINAL BUDGET

ORANGEVALE RECREATION & PARK DISTRICT

FUND 374A - ORANGEVALE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT

Commitment Item	Description	FY 16-17 Actuals	FY 17-18 Actuals	FY 18-19 Budget	FY 18-19 Actuals	FY 19-20 Prelim Budget	Changes	FY 19-20 Final Budget
374A OLLAD								
20256200	TRANSCRIBING SERVICES	0	0	0	0	0	0	0
20257100	SECURITY SERVICES	9,856	13,513	16,000	18,672	16,000	4,000	20,000
20259100	OTHER PROFESSIONAL SERVICES	10,028	33,285	38,000	31,899	38,000	0	38,000
20259101	OTHER PROFESSIONAL SERVICES - COMPUTER	8	196	0	0	0	0	0
20289800	OTHER OPERATING EXPENSE - SUPPLIES	1,537	4,889	3,500	2,119	3,500	0	3,500
20296200	GS PARKING CHARGES	0	0	0	0	0	0	0
	Object 20	406,848	439,729	567,000	449,460	567,000	47,000	614,000
30321000	INTEREST EXPENSE	0	0	0	0	0	0	0
30322000	BOND/LOAN REDEMPTION	0	0	0	0	0	0	0
30345000	TAX/LIC/ASSESSMENTS	1,042	1,109	1,200	1,199	1,200	100	1,300
	Object 30	1,042	1,109	1,200	1,199	1,200	100	1,300
42420100	BUILDINGS	0	0	0	0	0	0	0
42420200	STRUCTURES	1,125	19,030	110,000	47,470	172,000	0	172,000
	Object 42	1,125	19,030	110,000	47,470	172,000	0	172,000
43430300	EQUIPMENT	25,574	54,041	70,000	0	110,000	0	110,000

EXPENDITURE DETAIL SCH. - FY 2019-20 FINAL BUDGET

ORANGEVALE RECREATION & PARK DISTRICT

FUND 374A - ORANGEVALE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT

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

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

FUND 374A - ORANGEVALE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT

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

FISCAL YEAR 2019-2020 FINAL BUDGET

Orangevale Recreation & Park District

FINANCING REQUIREMENTS SCHEDULE FOR FUND 374B

KENNETH GROVE ASSESSMENT DISTRICT

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

EXPENDITURE DETAIL SCHEDULE - FY 2019-20 FINAL 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 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	2,458	5,428	0	5,428
	FUND TOTAL 374 B	28,457	1,462	5,430	2,458	5,428	0	5,428

REVENUE DETAIL SCHEDULE - FY 2019-20 FINAL BUDGET

ORANGEVALE RECREATION & PARK DISTRICT

FUND 374B - KENNETH GROVE ASSESSMENT

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

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
TOTAL of LONG TERM DEBT:			230,440.71

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

8/7/2019	DESCRIPTION	Capital Improvement			
		Land	Building	Structures & Improve.	Equipment
	COMMITMENT	41410100	42420100	42420200	43430300
	Fund 332A (General)				
	Land Acquisition	200,000		150,000	
	OCP Exercise Equipment			50,000	
	Youth Center Basketball Court			5,000	
	Pecan - ADA Bridge & Trail			30,000	
	Youth Center Irrigation			8,500	
	OCP - ADA Path to Game Areas			25,000	
	Total (332A) 2019/20	200,000	-	268,500	-
	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	
	Asphalt Resurfacing (2018/19 Proj.)			12,000	
	Drinking Fountains				5,000
	Trucks w/ Utility Bed				30,000
	Tractor				55,000
	Swimming Pool Covers				10,000
	Sprayer w/ Boom (100 gal)				5,000
	Paint Sprayer - Parking Lot & Fields				5,000
	Total (OLLAD) 2019/20	-	-	172,000	110,000
	Fund 374B (Kenneth Grove)				
	Total (KG)	-	-	-	-