

ORANGEVALE RECREATION & PARK DISTRICT

FISCAL YEAR 2016-2017 FINAL BUDGET

SACRAMENTO COUNTY FY 2016-2017 BUDGET INPUT DOCUMENTS

FINAL BUDGET DOCUMENTS

FISCAL YEAR 2016-2017 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>	\$ 1,668,000	<u>ESTIMATED REVENUE</u>	(2,383,800)			
<u>OBJECT 20 - SERVICES AND SUPPLIES</u>	\$ 494,100	<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</u>	\$ 85,000	<u>OTHER RESERVE DECREASE</u>				
<u>ASSESSMENTS</u>						
<u>JUDGEMENTS/DA</u>	2,500					
<u>TOTAL OBJECT 30 - OTHER FINANCING USES</u>	\$ 87,500	<u>TOTAL RESERVES TO BE DECREASED</u>	-			
<u>OBJECT 40 - FIXED ASSETS</u>		<u>FUND BALANCE AVAILABLE DECREASE</u>	(429,800)			
<u>OBJECT 41 - LAND ACQUISITION</u>	\$ -	<u>ESTIMATED LONG-TERM LOAN PROCEEDS</u>				
<u>OBJECT 42 - STRUCTURES AND IMPROVEMENTS</u>	560,000	<u>TOTAL AVAILABLE FINANCING</u>	\$ (2,813,600)			
<u>OBJECT 43 - EQUIPMENT</u>	0					
<u>TOTAL OBJECT 40 - FIXED ASSETS</u>	\$ 560,000					
<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 7/01/16</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>		\$ 739,267		\$ 429,800
<u>OTHER RESERVES</u>	-	<u>TOTALS</u>		\$ 1,284,281	\$ -	\$ 429,800
<u>TOTAL BUDGETARY REQUIREMENT</u>	\$ 2,813,600	<u>APPROPRIATIONS LIMIT</u>				\$ 854,481
<u>TOTAL DIFFERENCE:</u>	-	<u>APPROPRIATIONS SUBJECT TO LIMIT</u>				
		<u>OVER/UNDER LIMIT</u>				

**EXPENDITURE DETAIL SCHEDULE - FY 2016-17 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT**

FUND 332A - GENERAL FUND

Commitment Item	Description	FY 13-14 Actuals	FY 14-15 Actuals	FY 15-16 Budget	FY 15-16 Actuals	FY 16-17 Prelim Budget	Changes	FY 16-17 Final Budget
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332A ORANGEVALE RECREATION & PARK DISTRICT

10111000	SALARIES & WAGES - REGULAR EMPLOYEES	621,695	591,814	720,000	606,332	755,000	0	755,000
10112100	SALARIES & WAGES - EXTRA HELP	223,196	269,260	328,000	296,740	358,000	0	358,000
10112400	BOARD MEMBERS STIPEND	5,200	6,500	12,000	6,600	12,000	0	12,000
10121000	RETIREMENT - EMPLOYER COST	172,103	179,845	202,000	164,849	185,000	0	185,000
10122000	OASDHI - EMPLOYER COST	61,462	63,895	74,000	67,473	74,000	6,000	80,000
10123000	GROUP INS - EMPLOYER COST	157,668	148,263	195,000	159,683	205,000	0	205,000
10124000	WORKERS COMP INS - EMPLOYER COST	17,620	30,649	42,000	34,681	45,000	0	45,000
10125000	SUI INS - EMPLOYER COST	15,587	15,864	25,000	16,563	25,000	0	25,000
10127000	DENTAL CARE - RETIREES	0	0	0	0	0	0	0
10128000	HEALTH CARE - RETIREES	200	0	3,000	0	3,000	0	3,000

Object 10	1,274,731	1,306,090	1,601,000	1,352,920	1,662,000	6,000	1,668,000
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20200500	ADVERTISING/LEGAL NOTICES	518	146	1,200	1,923	1,200	300	1,500
20202100	BOOKS/PERIODICALS/SUBSCRIPTIONS	170	605	750	724	750	0	750
20202900	BUSINESS/CONFERENCE EXPENSE	4,568	3,581	4,000	5,608	4,000	1,000	5,000
20203500	EDUCATION & TRAINING SERVICES	2,847	2,695	5,500	4,824	5,500	0	5,500
20203600	EDUCATION & TRAINING SUPPLIES	29	250	1,000	213	1,000	0	1,000
20203700	TUITION REIMBURSEMENT	0	0	2,000	0	2,000	0	2,000
20203800	EMPLOYEE RECOGNITION	547	550	2,000	602	2,000	0	2,000
20203802	RECOGNITION ITEMS	227	0	500	95	500	0	500
20203803	RECOGNITION EVENTS	453	63	500	285	500	0	500

**EXPENDITURE DETAIL SCHEDULE - FY 2016-17 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT**

FUND 332A - GENERAL FUND

Commitment Item	Description	FY 13-14 Actuals	FY 14-15 Actuals	FY 15-16 Budget	FY 15-16 Actuals	FY 16-17 Prelim Budget	Changes	FY 16-17 Final Budget
20203900	EMPLOYEE TRANSPORTATION	2,801	3,166	3,000	2,641	3,000	0	3,000
20203900	LIABILITY INSURANCE	36,956	32,873	38,000	33,984	38,000	0	38,000
20205500	RENTAL INSURANCE	1,790	1,992	4,000	2,406	4,000	0	4,000
20206100	MEMBERSHIP DUES	4,185	9,955	8,000	1,055	8,000	0	8,000
20207600	OFFICE SUPPLIES	9,475	8,213	8,500	11,053	8,500	1,000	9,500
20207602	SIGNS	544	464	500	0	500	0	500
20207603	KEYS	61	17	350	0	350	0	350
20208100	POSTAL SERVICES	5,710	6,406	6,500	4,589	6,500	0	6,500
20208102	STAMPS	1,604	1,414	3,000	1,119	3,000	0	3,000
20208500	PRINTING SERVICES	16,394	19,434	24,000	20,117	24,000	0	24,000
20210300	AGRICULTURAL/HORTICULTURAL SERVICE	0	0	500	0	500	0	500
20210400	AGRICULTURAL/HORTICULTURAL SUPPLIES	0	76	1,000	0	1,000	0	1,000
20211200	BUILDING MAINTENANCE SUPPLIES	0	(2,400)	1,000	(6,362)	1,000	0	1,000
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	86	500	0	500
20215100	MECHANICAL SYSTEM MAINTENANCE SERVICE	0	0	500	0	500	0	500
20215200	MECHANICAL SYSTEM MAINTENANCE SUPPLY	0	0	500	0	500	0	500
20216100	PAINTING SERVICES	0	0	0	0	0	0	0
20216200	PAINTING SUPPLIES	0	427	500	0	500	0	500
20216700	PLUMBING MAINTENANCE SERVICE	0	0	400	0	400	0	400
20216800	PLUMBING MAINTENANCE SUPPLIES	616	0	1,000	65	1,000	0	1,000

**EXPENDITURE DETAIL SCHEDULE - FY 2016-17 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT**

FUND 332A - GENERAL FUND

Commitment Item	Description	FY 13-14 Actuals	FY 14-15 Actuals	FY 15-16 Budget	FY 15-16 Actuals	FY 16-17 Prelim Budget	Changes	FY 16-17 Final Budget
20218100	CONSTRUCTION SERVICES	0	0	500	0	500	0	500
20218200	CONSTRUCTION SUPPLIES	41	0	500	0	500	0	500
20218500	PERMIT CHARGES	689	3,650	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	0	0	500	0	500	0	500
20219500	SEWAGE DISPOSAL SERVICE	0	0	500	0	500	0	500
20219700	TELEPHONE SERVICE	16,400	8,269	15,500	8,271	15,500	0	15,500
20219800	WATER	0	0	1,000	0	1,000	0	1,000
20219900	TELEPHONE SYSTEM MAINTENANCE	226	0	500	0	500	0	500
20220500	AUTOMOTIVE MAINTENANCE SERVICE	0	52	500	0	500	0	500
20220600	AUTOMOTIVE MAINTENANCE SUPPLIES	0	(52)	500	0	500	0	500
20221200	CONSTRUCTION EQUIP MAINT SUPPLIES	0	0	500	0	500	0	500
20222600	EXPENDABLE TOOLS	0	0	500	206	500	0	500
20223600	FUEL & LUBRICANTS	0	0	500	0	500	0	500
20226100	OFFICE EQUIPMENT MAINTENANCE SERVICE	0	0	1,000	0	1,000	0	1,000
20226200	OFFICE EQUIPMENT MAINTENANCE SUPPLIES	2,950	2,294	2,500	2,901	2,500	0	2,500
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	33	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 2016-17 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT**

FUND 332A - GENERAL FUND

Commitment Item	Description	FY 13-14 Actuals	FY 14-15 Actuals	FY 15-16 Budget	FY 15-16 Actuals	FY 16-17 Prelim Budget	Changes	FY 16-17 Final Budget
20231400	CLOTHING/PERSONAL SUPPLIES	10,106	6,236	6,000	5,554	6,000	0	6,000
20232100	CUSTODIAL SERVICES	148	179	2,000	0	2,000	0	2,000
20232200	CUSTODIAL SUPPLIES	666	19	1,000	290	1,000	0	1,000
20250500	ACCOUNTING SERVICES	5,225	4,725	8,000	4,905	8,000	0	8,000
20250700	ASSESSMENT/COLLECTION SERVICES	16,550	16,246	17,000	17,299	17,000	1,000	18,000
20251900	ARCHITECTURAL SERVICES	0	0	0	0	0	0	0
20252500	ENGINEERING SERVICES	0	0	6,000	0	6,000	0	6,000
20253100	LEGAL SERVICES	16,870	4,080	15,000	3,144	15,000	0	15,000
20256200	TRANSCRIBING SERVICES	968	1,175	1,000	1,113	1,000	0	1,000
20257100	SECURITY SERVICES	1,413	250	5,000	0	5,000	0	5,000
20259100	OTHER PROFESSIONAL SERVICES	4,935	4,216	5,000	8,043	5,000	0	5,000
20259101	COMPUTER CONSULTANTS	4,085	1,706	5,000	5,255	5,000	1,000	6,000
20281201	PC HARDWARE	4,898	3,629	10,000	2,155	10,000	0	10,000
20281202	PC SOFTWARE	3,764	466	10,000	3,793	10,000	0	10,000
20281203	PC SUPPLIES	1,336	335	1,000	0	1,000	0	1,000
20281900	REGISTRATION SERVICES (ELECTIONS)	0	16,621	16,800	0	18,000	0	18,000
20285100	RECREATIONAL SERVICES	192,823	154,699	180,000	152,243	180,000	0	180,000
20285200	RECREATIONAL SUPPLIES	33,725	32,794	40,000	24,501	40,000	0	40,000
20289800	OTHER OPERATING EXPENSE - SUPPLIES	774	0	2,000	1,907	2,000	0	2,000
20289900	OTHER OPERATING EXPENSE - SERVICES	1,986	80	2,000	1,100	2,000	0	2,000
20291100	SYSTEM DEVELOPMENT SERVICE	1,839	2,758	3,000	1,839	3,000	0	3,000
20296200	GS PARKING CHARGES	0	0	200	175	200	0	200

Object 20	411,910	354,354	488,600	329,755	489,800	4,300	494,100
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**EXPENDITURE DETAIL SCHEDULE - FY 2016-17 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT**

FUND 332A - GENERAL FUND

Commitment Item	Description	FY 13-14 Actuals	FY 14-15 Actuals	FY 15-16 Budget	FY 15-16 Actuals	FY 16-17 Prelim Budget	Changes	FY 16-17 Final Budget
30321000	INTEREST EXPENSE	27,086	24,625	25,000	24,625	23,000	0	23,000
30322000	BOND/LOAN REDEMPTION	54,131	56,593	60,000	56,593	62,000	0	62,000
30345000	TAX/LIC/ASSESSMENTS	333	1,501	2,500	420	2,500	0	2,500
	Object 30	81,551	82,718	87,500	81,638	87,500	0	87,500
41410100	LAND	0	0	0	0	0	0	0
	Object 41	0	0	0	0	0	0	0
42420100	BUILDINGS	0	0	0	0	0	0	0
42420200	STRUCTURES	163,835	9,262	170,000	2,540	395,000	165,000	560,000
	Object 42	163,835	9,262	170,000	2,540	395,000	165,000	560,000
43430300	VEHICLES/EQUIPMENT - OTHER	0	0	0	0	0	0	0
	Object 43	0	0	0	0	0	0	0
50557100	FINGERPRINTING SERVICE	2,265	2,023	4,000	2,198	4,000	0	4,000
	Object 59	2,265	2,023	4,000	2,198	4,000	0	4,000

**EXPENDITURE DETAIL SCHEDULE - FY 2016-17 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT**

FUND 332A - GENERAL FUND

Commitment Item	Description	FY 13-14 Actuals	FY 14-15 Actuals	FY 15-16 Budget	FY 15-16 Actuals	FY 16-17 Prelim Budget	Changes	FY 16-17 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	1,934,291	1,754,446	2,351,100	1,769,051	2,638,300	175,300	2,813,600
	FUND TOTAL 332 A	1,934,291	1,754,446	2,351,100	1,769,051	2,638,300	175,300	2,813,600

REVENUE DETAIL SCHEDULE - FY 2016-17 FINAL BUDGET

ORANGEVALE RECREATION & PARK DISTRICT

FUND 332A - GENERAL FUND

Commitment Item	Description	FY 13-14 Actuals	FY 14-15 Actuals	FY 15-16 Budget	FY 15-16 Actuals	FY 16-17 Prelim. Budget	Changes	FY 16-17 Final Budget
332A ORANGEVALE RECREATION & PARK DISTRICT								
91910100	PROP TAX CUR SEC	\$ (977,262)	\$ (1,046,652)	\$ (1,080,000)	\$ (1,106,796)	\$ (1,120,000)	(15,000)	(1,135,000)
91910200	PROP TAX CUR UNSEC	(41,854)	(43,724)	(36,000)	(43,374)	(36,000)	0	(36,000)
91910300	PROP TAX CUR SUP	(14,847)	(18,224)	(1,000)	(22,314)	(1,000)	(4,000)	(5,000)
91910400	PROPERTY TAX SECURED DELINQ.	(10,872)	(10,472)	(10,000)	(9,940)	(10,000)	0	(10,000)
91910500	PROPERTY TAX SUPPLE DELINQ.	(363)	(575)	(500)	(861)	(500)	0	(500)
91910600	PROPERTY TAX UNITARY	(12,794)	(13,044)	(12,000)	(13,324)	(12,000)	0	(12,000)
91912000	PROP TAX REDEMPT	(34)	(25)	0	(27)	0	0	0
91913000	PROP TAX PR UNSEC	(1,079)	(932)	(1,000)	(1,037)	(1,000)	0	(1,000)
91914000	PROP TAX PENALTIES	(277)	(526)	(200)	(242)	(200)	0	(200)
91919900	TAXES - OTHER	0	0	0	0	0	0	0
	Object 91	\$ (1,059,382)	\$ (1,134,173)	\$ (1,140,700)	\$ (1,197,916)	\$ (1,180,700)	\$ (19,000)	\$ (1,199,700)
94941000	INTEREST INCOME	(170)	(952)	(4,000)	(747)	(4,000)	0	(4,000)
94942900	BUILDING RENTAL OTHER	(83,668)	(93,503)	(80,000)	(105,784)	(90,000)	0	(90,000)

REVENUE DETAIL SCHEDULE - FY 2016-17 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 332A - GENERAL FUND

Commitment Item	Description	FY 13-14 Actuals	FY 14-15 Actuals	FY 15-16 Budget	FY 15-16 Actuals	FY 16-17 Prelim. Budget	Changes	FY 16-17 Final Budget
94943900	GROUND LEASES (CELL TOWERS)	(38,787)	(37,338)	(34,000)	(52,247)	(19,600)	0	(19,600)
94944800	REC. CONCESSION (FINAL 9)	(16,924)	(17,986)	(17,000)	(16,431)	(17,000)	0	(17,000)
94945900	VENDING MACHINES	(1,073)	(2,879)	(2,000)	(454)	(2,000)	0	(2,000)
94949000	CONCESSIONS OTHER	0	0	0	0	0	0	0
	Object 94	(140,622)	(152,659)	(137,000)	(175,664)	(132,600)	0	(132,600)
95952200	HOMEOWNER PROP TAX RELIEF	(14,054)	(13,919)	(15,000)	(13,808)	(15,000)	0	(15,000)
95952900	IN LIEU TRANSFER	(8,806)	0	(170,000)	0	(395,000)	(165,000)	(560,000)
95956900	STATE AID	(116,836)	(52,814)	0	0	0	0	0
	Object 95	(139,696)	(66,733)	(185,000)	(13,808)	(410,000)	(165,000)	(575,000)
96963313	MISCELLANEOUS OTHER FEES	(24,762)	(11,713)	(1,000)	(8,790)	(1,000)	0	(1,000)
96964600	RECREATION SERVICE CHGS	(460,162)	(490,428)	(440,000)	(476,458)	(470,000)	0	(470,000)
96969700	SECURITY SERVICES	(3,967)	(4,720)	(2,500)	(3,750)	(2,500)	0	(2,500)
	Object 96	(488,891)	(506,860)	(443,500)	(488,998)	(473,500)	0	(473,500)

REVENUE DETAIL SCHEDULE - FY 2016-17 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 332A - GENERAL FUND

Commitment Item	Description	FY 13-14 Actuals	FY 14-15 Actuals	FY 15-16 Budget	FY 15-16 Actuals	FY 16-17 Prelim. Budget	Changes	FY 16-17 Final Budget
97973000	DONATIONS/CONTRIBUTIONS	(421)	(10)	0	(45)	0	0	0
97974000	INSURANCE PROCEEDS	(3,484)	(2,607)	(2,500)	(5,684)	(2,500)	0	(2,500)
97979000	MISCELLANEOUS OTHER REVENUES	(1,685)	(263)	(500)	(2,567)	(500)	0	(500)
97979900	PRIOR YEAR	0	0	0	0	0	0	0
	Object 97	(5,590)	(2,880)	(3,000)	(8,297)	(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	(1,834,181)	(1,863,305)	(1,909,200)	(1,884,682)	(2,199,800)	(184,000)	(2,383,800)
	FUND TOTAL 332A	(1,834,181)	(1,863,305)	(1,909,200)	(1,884,682)	(2,199,800)	(184,000)	(2,383,800)

FISCAL YEAR 2016-2017 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>	\$ 539,000	<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>FUND BALANCE AVAILABLE DECREASE</u>		(121,200)		
<u>TOTAL OBJECT 30 - OTHER FINANCING USES</u>	\$ 1,200	<u>ESTIMATED LONG-TERM LOAN PROCEEDS</u>		-		
<u>OBJECT 40 - FIXED ASSETS</u>		<u>TOTAL AVAILABLE FINANCING</u>		\$ (678,200)		
<u>OBJECT 41 - LAND ACQUISITION</u>	-	<u>FUND EQUITY SCHEDULE</u>	<u>BALANCE</u>			<u>ADJUSTED FUND</u>
<u>OBJECT 42 - STRUCTURES AND IMPROVEMENTS</u>	70,000	<u>RESERVES</u>	<u>AS OF 7/01/16</u>	<u>INCREASES</u>	<u>DECREASES</u>	<u>BALANCE</u>
<u>OBJECT 43 - EQUIPMENT</u>	68,000	<u>GENERAL</u>	311,713		-	311,713
<u>TOTAL OBJECT 40 - FIXED ASSETS</u>	\$ 138,000	<u>ENCUMBRANCE</u>	-			-
<u>OBJECT 50 - FUNDS TRANSFERS OUT</u>	-	<u>OTHER</u>	-			-
<u>OBJECT 59 - FUNDS TRANSFERS IN</u>	-	<u>FUND BALANCE</u>				
<u>OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT</u>	-	<u>AVAILABLE</u>	\$ 228,641		\$ 121,200	\$ 107,441
<u>OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIES</u>	0	<u>TOTALS</u>	\$ 540,354	\$ -	\$ 121,200	\$ 419,154
<u>OBJECT 80 - OTHER COMMODITIES</u>	-	<u>APPROPRIATIONS LIMIT</u>				
<u>PROVISIONS FOR RESERVE INCREASES</u>		<u>APPROPRIATIONS SUBJECT TO LIMIT</u>				
<u>GENERAL RESERVES</u>	-	<u>OVER/UNDER LIMIT</u>				
<u>OTHER RESERVES</u>	-					
<u>TOTAL BUDGETARY REQUIREMENT</u>	\$ 678,200					
<u>TOTAL DIFFERENCE:</u>	-					

EXPENDITURE DETAIL SCHEDULE - FY 2016-17 FINAL BUDGET

ORANGEVALE RECREATION & PARK DISTRICT

FUND 374A - ORANGEVALE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT

Commitment Item	Description	FY 13-14 Actuals	FY 14-15 Actuals	FY 15-16 Budget	FY 15-16 Actuals	FY 16-17 Prelim Budget	Changes	FY 16-17 Final Budget
374A OLLAD								
20207600	OFFICE SUPPLIES	0	0	0	0	0	0	0
20207602	KEYS	450	324	2,000	294	2,000	0	2,000
20210300	AGRICULTURAL/HORTICULTURAL SERVICE	11,960	8,083	12,000	10,043	12,000	0	12,000
20210400	AGRICULTURAL/HORTICULTURAL SUPPLIES	18,927	10,545	15,000	5,151	15,000	0	15,000
20211200	BUILDING MAINTENANCE SUPPLIES	4,701	10,754	8,000	7,876	8,000	0	8,000
20212200	CHEMICALS	11,674	26,994	30,000	33,808	30,000	0	30,000
20213100	ELECTRICAL MAINTENANCE SERVICE	6,106	1,695	6,000	2,010	6,000	0	6,000
20213200	ELECTRICAL MAINTENANCE SUPPLIES	1,115	810	2,000	2,111	2,000	0	2,000
20214100	LAND IMPROVEMENT MAINTENANCE SERVICE	0	3,928	15,000	4,699	22,000	0	22,000
20214200	LAND IMPROVEMENT MAINTENANCE SUPPLIES	11,949	23,601	30,000	20,146	38,000	10,000	48,000
20215100	MECHANICAL SYSTEM MAINTENANCE SERVICE	8,958	10,263	5,000	11,823	5,000	5,000	10,000
20215200	MECHANICAL SYSTEM MAINTENANCE SUPPLY	1,450	1,914	1,000	2,683	1,000	1,000	2,000
20216200	PAINTING SUPPLIES	1,024	657	1,600	1,351	1,600	(100)	1,500
20216700	PLUMBING MAINTENANCE SERVICE	451	5,432	1,000	680	1,000	0	1,000
20216800	PLUMBING MAINTENANCE SUPPLIES	3,734	3,922	3,000	4,607	3,000	1,000	4,000
20218100	CONSTRUCTION SERVICES	1,022	2,145	2,000	863	2,000	0	2,000
20218200	CONSTRUCTION SUPPLIES	8,221	9,667	12,000	7,065	12,000	0	12,000
20218500	PERMIT CHARGES	1,430	1,907	1,000	1,839	1,000	1,000	2,000
20219100	ELECTRICITY	76,853	78,554	78,000	81,945	78,000	5,000	83,000
20219200	NATURAL GAS / LPG / FUEL OIL	13,767	13,501	18,000	15,898	18,000	0	18,000
20219300	REFUSE COLLECTION/DISPOSAL SERVICE	23,170	21,150	24,000	18,593	24,000	0	24,000

EXPENDITURE DETAIL SCHEDULE - FY 2016-17 FINAL BUDGET

ORANGEVALE RECREATION & PARK DISTRICT

FUND 374A - ORANGEVALE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT

Commitment Item	Description	FY 13-14 Actuals	FY 14-15 Actuals	FY 15-16 Budget	FY 15-16 Actuals	FY 16-17 Prelim Budget	Changes	FY 16-17 Final Budget
374A OLLAD								
20219500	SEWAGE DISPOSAL SERVICE	10,411	11,974	12,000	11,984	12,000	0	12,000
20219700	TELEPHONE SERVICE	0	0	0	0	0	0	0
20219800	WATER	46,851	38,144	51,000	29,494	51,000	0	51,000
20219900	TELEPHONE SYSTEM MAINTENANCE	1,332	1,332	3,000	1,332	3,000	0	3,000
20220500	AUTOMOTIVE MAINTENANCE SERVICE	7,271	10,434	7,000	5,080	7,000	0	7,000
20220600	AUTOMOTIVE MAINTENANCE SUPPLIES	646	1,427	2,500	2,600	2,500	500	3,000
20221200	CONSTRUCTION EQUIP MAINT SUPPLIES	343	1,198	500	147	500	0	500
20222600	EXPENDABLE TOOLS	2,603	1,483	3,500	5,192	3,500	500	4,000
20223600	FUEL & LUBRICANTS	19,672	17,688	21,000	12,872	21,000	0	21,000
20227500	RENTS/LEASES EQUIPMENT	1,847	1,886	3,000	452	3,000	0	3,000
20228100	SHOP EQUIPMENT MAINTENANCE SERVICES	4,325	4,750	2,000	986	2,000	0	2,000
20228200	SHOP EQUIPMENT MAINTENANCE SUPPLIES	4,399	7,823	4,500	5,900	4,500	500	5,000
20229100	OTHER EQUIPMENT MAINTENANCE SERVICE	232	0	2,500	76	2,500	0	2,500
20229200	OTHER EQUIPMENT MAINTENANCE SUPPLIES	1,116	1,861	1,500	2,251	1,500	500	2,000
20232100	CUSTODIAL SERVICES	0	0	0	0	0	0	0
20232200	CUSTODIAL SUPPLIES	18,631	19,981	20,000	17,551	20,000	0	20,000
20250500	ACCOUNTING SERVICES	2,600	2,600	2,600	2,600	2,600	400	3,000
20252500	ENGINEERING SERVICES	13,601	13,986	20,000	20,036	20,000	0	20,000
20253100	LEGAL SERVICES	15,624	24,412	20,000	37,579	20,000	0	20,000
20256200	TRANSCRIBING SERVICES	0	0	0	0	0	0	0
20257100	SECURITY SERVICES	10,237	14,195	21,000	13,143	21,000	0	21,000

EXPENDITURE DETAIL SCHEDULE - FY 2016-17 FINAL BUDGET

ORANGEVALE RECREATION & PARK DISTRICT

FUND 374A - ORANGEVALE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT

Commitment Item	Description	FY 13-14 Actuals	FY 14-15 Actuals	FY 15-16 Budget	FY 15-16 Actuals	FY 16-17 Prelim Budget	Changes	FY 16-17 Final Budget
374A OLLAD								
20259100	OTHER PROFESSIONAL SERVICES	23,899	38,213	31,000	35,890	31,000	0	31,000
20259101	OTHER PROFESSIONAL SERVICES - COMPUTER	0	0	0	0	0	0	0
20289800	OTHER OPERATING EXPENSE - SUPPLIES	651	5,596	3,500	1,418	3,500	0	3,500
20296200	GS PARKING CHARGES	0	0	0	0	0	0	0
	Object 20	393,255	454,827	498,700	440,067	513,700	25,300	539,000
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	0	1,200	1,042	1,200	0	1,200
	Object 30	1,042	0	1,200	1,042	1,200	0	1,200
42420100	BUILDINGS	0	0	0	0	0	0	0
42420200	STRUCTURES	39,117	155,997	113,000	67,549	60,000	10,000	70,000
	Object 42	39,117	155,997	113,000	67,549	60,000	10,000	70,000
43430300	EQUIPMENT	0	22,332	78,000	47,577	51,000	17,000	68,000
	Object 43	0	22,332	78,000	47,577	51,000	17,000	68,000

EXPENDITURE DETAIL SCHEDULE - FY 2016-17 FINAL BUDGET

ORANGEVALE RECREATION & PARK DISTRICT

FUND 374A - ORANGEVALE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT

Commitment Item	Description	FY 13-14 Actuals	FY 14-15 Actuals	FY 15-16 Budget	FY 15-16 Actuals	FY 16-17 Prelim Budget	Changes	FY 16-17 Final Budget
374A OLLAD								
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	433,415	633,156	690,900	556,235	625,900	52,300	678,200
	FUND TOTAL 374 A	433,415	633,156	690,900	556,235	625,900	52,300	678,200

REVENUE DETAIL SCHEDULE - FY 2016-17 FINAL BUDGET

ORANGEVALE RECREATION & PARK DISTRICT

FUND 374A - ORANGEVALE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT

Commitment Item	Description	FY 13-14 Actuals	FY 14-15 Actuals	FY 15-16 Budget	FY 15-16 Actuals	FY 16-17 Prelim. Budget	Changes	FY 16-17 Final Budget
374A OLLAD								
94941000	INTEREST INCOME	(447)	(1,248)	(2,000)	(1,481)	(2,000)	0	(2,000)
94942900	BUILDING RENTAL OTHER	0	0	0	0	0	0	0
	Object 94	(447)	(1,248)	(2,000)	(1,481)	(2,000)	0	(2,000)
96960300	SPECIAL ASSESSMENT	(563,117)	(564,165)	(550,000)	(567,788)	(550,000)	(5,000)	(555,000)
96964600	RECREATION SVC C	0	0	0	0	0	0	0
	Object 96	(563,117)	(564,165)	(550,000)	(567,788)	(550,000)	(5,000)	(555,000)
	FUND CENTER 9379374	(563,564)	(565,413)	(552,000)	(569,269)	(552,000)	(5,000)	(557,000)
	FUND TOTAL 374 A	(563,564)	(565,413)	(552,000)	(569,269)	(552,000)	(5,000)	(557,000)

FISCAL YEAR 2016-2017 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>	\$ (5,430)		
<u>OBJECT 20 - SERVICES AND SUPPLIES</u>	\$ 5,430.00	<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>	\$ (5,430)		
<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 7/01/16</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>	\$ 1,958	\$ 5,430	\$ 5,430
<u>OTHER RESERVES</u>	-	<u>TOTALS</u>	\$ 7,890		\$ 7,890
<u>TOTAL BUDGETARY REQUIREMENT</u>	\$ 5,430	<u>APPROPRIATIONS LIMIT</u>			
<u>TOTAL DIFFERENCE:</u>	-	<u>APPROPRIATIONS SUBJECT TO LIMIT</u>			
		<u>OVER/UNDER LIMIT</u>			

EXPENDITURE DETAIL SCHEDULE - FY 2016-17 FINAL BUDGET

ORANGEVALE RECREATION & PARK DISTRICT

FUND 374B - KENNETH GROVE ASSESSMENT

Commitment Item	Description	FY 13-14 Actuals	FY 14-15 Actuals	FY 15-16 Budget	FY 15-16 Actuals	FY 16-17 Prelim Budget	Changes	FY 16-17 Final Budget
20200500	ADVERTISING/LEGAL NOTICES	0	0	500	0	500	0	500
20207600	OFFICE SUPPLIES	0	0	100	0	100	0	100
20207602	SIGNS	0	0	50	0	50	0	50
20210300	AGRICULTURAL/HORTICULTURAL SERVICE	0	450	500	0	500	0	500
20210400	AGRICULTURAL/HORTICULTURAL SUPPLIES	0	0	0	0	0	0	0
20216200	PAINTING SUPPLIES	0	0	0	0	0	0	0
20219800	WATER	403	429	800	393	800	0	800
20220500	AUTO MAINTENANCE SERVICES	0	0	0	0	0	0	0
20223600	FUEL & LUBRICANTS	619	639	600	573	600	0	600
20228200	SHOP EQ MAINT SUPP	0	0	0	0	0	0	0
20250500	ACCOUNTING SERVICES	0	500	500	500	500	0	500
20250700	ASSESSMENT/COLLECTION SERVICES	0	0	0	0	0	0	0
20252500	ENGINEERING SERVICES	1,560	650	1,000	900	1,000	0	1000
20253100	LEGAL SERVICES	2,226	159	100	0	100	0	100
20256200	TRANSCRIBING SERVICES	7	0	150	0	150	0	150
20259100	OTHER PROFESSIONAL SERVICES	0	3,000	500	1,819	500	0	500
20289900	OTHER OPERATING EXPENSE - SERVICES	0	0	300	11	300	0	300
20291500	COMPASS COSTS	0	0	300	0	300	0	300
20296200	GS PARKING CHARGES	0	0	30	0	30	0	30
	Object 20	4,815	5,827	5,430	4,195	5,430	0	5,430
42420200	STRUCTURES	0	0	28,000	27,176	0	0	0

EXPENDITURE DETAIL SCHEDULE - FY 2016-17 FINAL BUDGET

ORANGEVALE RECREATION & PARK DISTRICT

FUND 374B - KENNETH GROVE ASSESSMENT

Commitment Item	Description	FY 13-14 Actuals	FY 14-15 Actuals	FY 15-16 Budget	FY 15-16 Actuals	FY 16-17 Prelim Budget	Changes	FY 16-17 Final Budget
	Object 42	0	0	28,000	27,176	0	0	0
79790100	CONTINGENCY APPROPRIATIONS	0	0	0	0	0	0	0
	Object 79	0	0	0	0	0	0	0
	FUND CENTER 9379375	4,815	5,827	33,430	31,371	5,430	0	5,430
	FUND TOTAL 374 B	4,815	5,827	33,430	31,371	5,430	0	5,430

REVENUE DETAIL SCHEDULE - FY 2016-17 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT

FUND 374B - KENNETH GROVE ASSESSMENT

Commitment Item	FY 13-14 Actuals	FY 14-15 Actuals	FY 15-16 Budget	FY 15-16 Actuals	FY 16-17 Prelim Budget	<i>Changes</i>	FY 16-17 Final Budget
FUND	KENNETH GROVE						
9379374 INTEREST INCOME	(34)	(81)	(30)	(30)	(30)	0	(30)
Object 94	(34)	(81)	(30)	(30)	(30)	0	(30)
9379374 SPECIAL ASSESSMENT	(5,358)	(5,359)	(5,400)	(5,400)	(5,400)	0	(5,400)
Object 96	(5,358)	(5,359)	(5,400)	(5,400)	(5,400)	0	(5,400)
FUND CENTER 9379375	(5,392)	(5,440)	(5,430)	(5,430)	(5,430)	0	(5,430)
FUND TOTAL 374 B	(5,392)	(5,440)	(5,430)	(5,430)	(5,430)	0	(5,430)

LONG-TERM LOAN SCHEDULE

FISCAL YEAR 2016-2017

ORANGEVALE RECREATION & PARK DISTRICT

<u>DESCRIPTION</u>	<u>FUND</u>	<u>PAYMENTS</u>	<u>BALANCE DUE</u>
Pecan Ave. Property Purchase (INTEREST)	332A	19,330.05	70,375.29
Pecan Ave. Property Purchase (PRINCIPLE)	332A	57,483.52	390,506.13
Pecan Avenue Property	332A	76,813.57	460,881.42
<hr/>			
TOTAL of LONG TERM DEBT:		76,813.57	460,881.42

**ORANGEVALE RECREATION AND PARK DISTRICT
FIXED ASSETS TO BE ACQUIRED
FISCAL YEAR 2016/17**

DESCRIPTION	Capital Improvement			
	Land	Building	Structures & Improve.	Equipment
COMMITMENT	41410100	42420100	42420200	43430300
Fund 332A (General)				
Community Center Update			150,000	
Pecan - Dog Park, ADA Bridge, & Rough Trail			175,000	
Oak & Filbert Trail			150,000	
Oak & Filbert Lot - ADA			25,000	
Almond Shade Structure			60,000	
Total (332A)	-	-	560,000	-
Fund 374A (OLLAD)				
Asphalt Resurfacing - Coleman, OCCP North, South & ADA, Shackelton			60,000	
OCC Metal Roofing Repair			10,000	
OCC Security System Renov.				12,000
Drinking Fountains				15,000
Central Irrigation Control				15,000
Kubota Mower				17,000
Slit Seeder/Dethatcher				9,000
Total (OLLAD)	-	-	70,000	68,000
Fund 374B (Kenneth Grove)				
Total (KG)	-	-	-	-