

ORANGEVALE RECREATION & PARK DISTRICT

FISCAL YEAR 2017-2018 FINAL BUDGET

SACRAMENTO COUNTY FY 2017-2018 BUDGET INPUT DOCUMENTS

FINAL BUDGET DOCUMENTS

FISCAL YEAR 2017-2018 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>	\$ 1,721,000	<u>ESTIMATED REVENUE</u>	(2,187,800)				
<u>OBJECT 20 - SERVICES AND SUPPLIES</u>	\$ 479,100	<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>	\$ 83,000	<u>OTHER RESERVE DECREASE</u>					
<u>ASSESSMENTS</u>							
<u>JUDGEMENTS/DA</u>	2,500						
<u>TOTAL OBJECT 30 - OTHER FINANCING USES</u>	\$ 85,500	<u>TOTAL RESERVES TO BE DECREASED</u>	-				
<u>OBJECT 40 - FIXED ASSETS</u>		<u>FUND BALANCE AVAILABLE DECREASE</u>	(344,300)				
<u>OBJECT 41 - LAND ACQUISITION</u>	\$ -	<u>ESTIMATED LONG-TERM LOAN PROCEEDS</u>					
<u>OBJECT 42 - STRUCTURES AND IMPROVEMENTS</u>	235,000	<u>TOTAL AVAILABLE FINANCING</u>	\$ (2,532,100)				
<u>OBJECT 43 - EQUIPMENT</u>	7,500						
<u>TOTAL OBJECT 40 - FIXED ASSETS</u>	\$ 242,500						
<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 7/01/17</u>	<u>INCREASES</u>	<u>DECREASES</u>	<u>BALANCE</u>
<u>OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT</u>	-	<u>GENERAL</u>		545,014	-	-	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>		\$ 645,957		\$ 344,300	\$ 301,657
<u>OTHER RESERVES</u>	-	<u>TOTALS</u>		\$ 1,190,971	\$ -	\$ 344,300	\$ 846,671
<u>TOTAL BUDGETARY REQUIREMENT</u>	\$ 2,532,100	<u>APPROPRIATIONS LIMIT</u>					
<u>TOTAL DIFFERENCE:</u>	-	<u>APPROPRIATIONS SUBJECT TO LIMIT</u>					
		<u>OVER/UNDER LIMIT</u>					

**EXPENDITURE DETAIL SCHEDULE - FY 2017-18 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT**

FUND 332A - GENERAL FUND

Commitment Item	Description	FY 14-15 Actuals	FY 15-16 Actuals	FY 16-17 Budget	FY 16-17 Actuals	FY 17-18 Prelim Budget	Changes	FY 17-18 Final Budget
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332A ORANGEVALE RECREATION & PARK DISTRICT

10111000	SALARIES & WAGES - REGULAR EMPLOYEES	591,814	606,332	755,000	601,771	760,000	25,000	785,000
10112100	SALARIES & WAGES - EXTRA HELP	269,260	296,740	358,000	324,987	360,000	15,000	375,000
10112400	BOARD MEMBERS STIPEND	6,500	6,600	12,000	6,500	12,000	0	12,000
10121000	RETIREMENT - EMPLOYER COST	179,845	164,849	185,000	149,211	170,000	0	170,000
10122000	OASDHI - EMPLOYER COST	63,895	67,473	80,000	69,589	82,000	3,000	85,000
10123000	GROUP INS - EMPLOYER COST	148,263	159,683	205,000	169,386	205,000	10,000	215,000
10124000	WORKERS COMP INS - EMPLOYER COST	30,649	34,681	45,000	48,099	51,000	0	51,000
10125000	SUI INS - EMPLOYER COST	15,864	16,563	25,000	18,042	25,000	0	25,000
10127000	DENTAL CARE - RETIREES	0	0	0	0	0	0	0
10128000	HEALTH CARE - RETIREES	0	0	3,000	0	3,000	0	3,000

Object 10	1,306,090	1,352,920	1,668,000	1,387,584	1,668,000	53,000	1,721,000
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20200500	ADVERTISING/LEGAL NOTICES	146	1,923	1,500	2,100	1,500	0	1,500
20202100	BOOKS/PERIODICALS/SUBSCRIPTIONS	605	724	750	239	750	0	750
20202900	BUSINESS/CONFERENCE EXPENSE	3,581	5,608	5,000	4,200	5,000	0	5,000
20203500	EDUCATION & TRAINING SERVICES	2,695	4,824	5,500	3,770	5,500	0	5,500
20203600	EDUCATION & TRAINING SUPPLIES	250	213	1,000	0	1,000	0	1,000
20203700	TUITION REIMBURSEMENT	0	0	2,000	0	2,000	0	2,000
20203800	EMPLOYEE RECOGNITION	550	602	2,000	885	2,000	0	2,000
20203802	RECOGNITION ITEMS	0	95	500	0	500	0	500
20203803	RECOGNITION EVENTS	63	285	500	0	500	0	500

**EXPENDITURE DETAIL SCHEDULE - FY 2017-18 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT**

FUND 332A - GENERAL FUND

Commitment Item	Description	FY 14-15 Actuals	FY 15-16 Actuals	FY 16-17 Budget	FY 16-17 Actuals	FY 17-18 Prelim Budget	Changes	FY 17-18 Final Budget
20203900	EMPLOYEE TRANSPORTATION	3,166	2,641	3,000	1,540	3,000	0	3,000
20203900	LIABILITY INSURANCE	32,873	33,984	38,000	38,657	40,000	0	40,000
20205500	RENTAL INSURANCE	1,992	2,406	4,000	4,654	4,000	0	4,000
20206100	MEMBERSHIP DUES	9,955	1,055	8,000	5,888	8,000	0	8,000
20207600	OFFICE SUPPLIES	8,213	11,053	9,500	6,860	9,500	0	9,500
20207602	SIGNS	464	0	500	141	500	0	500
20207603	KEYS	17	0	350	0	350	0	350
20208100	POSTAL SERVICES	6,406	4,589	6,500	6,129	6,500	0	6,500
20208102	STAMPS	1,414	1,119	3,000	475	3,000	0	3,000
20208500	PRINTING SERVICES	19,434	20,117	24,000	17,444	28,000	0	28,000
20210300	AGRICULTURAL/HORTICULTURAL SERVICE	0	0	500	0	500	0	500
20210400	AGRICULTURAL/HORTICULTURAL SUPPLIES	76	0	1,000	0	1,000	0	1,000
20211200	BUILDING MAINTENANCE SUPPLIES	(2,400)	(6,362)	1,000	(700)	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	86	500	0	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	427	0	500	0	500	0	500
20216700	PLUMBING MAINTENANCE SERVICE	0	0	400	0	400	0	400
20216800	PLUMBING MAINTENANCE SUPPLIES	0	65	1,000	0	1,000	0	1,000

**EXPENDITURE DETAIL SCHEDULE - FY 2017-18 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT**

FUND 332A - GENERAL FUND

Commitment Item	Description	FY 14-15 Actuals	FY 15-16 Actuals	FY 16-17 Budget	FY 16-17 Actuals	FY 17-18 Prelim Budget	Changes	FY 17-18 Final Budget
20218100	CONSTRUCTION SERVICES	0	0	500	0	500	0	500
20218200	CONSTRUCTION SUPPLIES	0	0	500	0	500	0	500
20218500	PERMIT CHARGES	3,650	0	3,000	20	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	1,587	500	0	500
20219500	SEWAGE DISPOSAL SERVICE	0	0	500	0	500	0	500
20219700	TELEPHONE SERVICE	8,269	8,271	15,500	8,440	15,000	0	15,000
20219800	WATER	0	0	1,000	0	1,000	0	1,000
20219900	TELEPHONE SYSTEM MAINTENANCE	0	0	500	0	500	0	500
20220500	AUTOMOTIVE MAINTENANCE SERVICE	52	0	500	0	500	0	500
20220600	AUTOMOTIVE MAINTENANCE SUPPLIES	(52)	0	500	0	500	0	500
20221200	CONSTRUCTION EQUIP MAINT SUPPLIES	0	0	500	0	500	0	500
20222600	EXPENDABLE TOOLS	0	206	500	0	500	0	500
20223600	FUEL & LUBRICANTS	0	0	500	0	500	0	500
20226100	OFFICE EQUIPMENT MAINTENANCE SERVICE	0	0	1,000	672	1,000	0	1,000
20226200	OFFICE EQUIPMENT MAINTENANCE SUPPLIES	2,294	2,901	2,500	2,871	2,500	2,500	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	33	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 2017-18 FINAL BUDGET ORANGEVALE RECREATION & PARK DISTRICT

FUND 332A - GENERAL FUND

Commitment Item	Description	FY 14-15 Actuals	FY 15-16 Actuals	FY 16-17 Budget	FY 16-17 Actuals	FY 17-18 Prelim Budget	Changes	FY 17-18 Final Budget
20231400	CLOTHING/PERSONAL SUPPLIES	6,236	5,554	6,000	4,531	6,000	0	6,000
20232100	CUSTODIAL SERVICES	179	0	2,000	0	2,000	(1,000)	1,000
20232200	CUSTODIAL SUPPLIES	19	290	1,000	387	1,000	0	1,000
20250500	ACCOUNTING SERVICES	4,725	4,905	8,000	4,725	8,000	0	8,000
20250700	ASSESSMENT/COLLECTION SERVICES	16,246	17,299	18,000	16,985	18,000	0	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	4,080	3,144	15,000	19,003	15,000	0	15,000
20256200	TRANSCRIBING SERVICES	1,175	1,113	1,000	916	1,000	0	1,000
20257100	SECURITY SERVICES	250	0	5,000	0	5,000	0	5,000
20259100	OTHER PROFESSIONAL SERVICES	4,216	8,043	5,000	8,157	5,000	0	5,000
20259101	COMPUTER CONSULTANTS	1,706	5,255	6,000	3,000	6,000	0	6,000
20281201	PC HARDWARE	3,629	2,155	10,000	2,610	10,000	0	10,000
20281202	PC SOFTWARE	466	3,793	10,000	839	10,000	(4,000)	6,000
20281203	PC SUPPLIES	335	0	1,000	318	1,000	0	1,000
20281900	REGISTRATION SERVICES (ELECTIONS)	16,621	0	18,000	19,537	18,000	(18,000)	0
20285100	RECREATIONAL SERVICES	154,699	152,243	180,000	136,743	180,000	0	180,000
20285200	RECREATIONAL SUPPLIES	32,794	24,501	40,000	19,093	40,000	0	40,000
20289800	OTHER OPERATING EXPENSE - SUPPLIES	0	1,907	2,000	213	2,000	0	2,000
20289900	OTHER OPERATING EXPENSE - SERVICES	80	1,100	2,000	573	2,000	0	2,000
20291100	SYSTEM DEVELOPMENT SERVICE	2,758	1,839	3,000	2,758	3,000	0	3,000
20296200	GS PARKING CHARGES	0	175	200	0	200	0	200

	Object 20	354,354	329,755	494,100	346,262.71	499,600	(20,500)	479,100
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**EXPENDITURE DETAIL SCHEDULE - FY 2017-18 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT**

FUND 332A - GENERAL FUND

Commitment Item	Description	FY 14-15 Actuals	FY 15-16 Actuals	FY 16-17 Budget	FY 16-17 Actuals	FY 17-18 Prelim Budget	Changes	FY 17-18 Final Budget
30321000	INTEREST EXPENSE	24,625	24,625	23,000	24,625	17,000	0	17,000
30322000	BOND/LOAN REDEMPTION	56,593	56,593	62,000	56,593	61,000	5,000	66,000
30345000	TAX/LIC/ASSESSMENTS	1,501	420	2,500	100	2,500	0	2,500
	Object 30	82,718	81,638	87,500	81,317	80,500	5,000	85,500
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	9,262	2,540	635,000	505,703	320,000	(85,000)	235,000
	Object 42	9,262	2,540	635,000	505,703	320,000	(85,000)	235,000
43430300	VEHICLES/EQUIPMENT - OTHER	0	0	0	0	0	7,500	7,500
	Object 43	0	0	0	0	0	7,500	7,500
50557100	FINGERPRINTING SERVICE	2,023	2,198	4,000	2,070	4,000	0	4,000
	Object 59	2,023	2,198	4,000	2,070	4,000	0	4,000

EXPENDITURE DETAIL SCHEDULE - FY 2017-18 FINAL BUDGET ORANGEVALE RECREATION & PARK DISTRICT

FUND 332A - GENERAL FUND

Commitment Item	Description	FY 14-15 Actuals	FY 15-16 Actuals	FY 16-17 Budget	FY 16-17 Actuals	FY 17-18 Prelim Budget	Changes	FY 17-18 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	1,754,446	1,769,051	2,888,600	2,322,937	2,572,100	(40,000)	2,532,100
	FUND TOTAL 332 A	1,754,446	1,769,051	2,888,600	2,322,937	2,572,100	(40,000)	2,532,100

REVENUE DETAIL SCHEDULE - FY 2017-18 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 332A - GENERAL FUND

Commitment Item	Description	FY 14-15 Actuals	FY 15-16 Actuals	FY 16-17 Budget	FY 16-17 Actuals	FY 17-18 Prelim. Budget	Changes	FY 17-18 Final Budget
332A ORANGEVALE RECREATION & PARK DISTRICT								
91910100	PROP TAX CUR SEC	\$ (1,046,652)	\$ (1,106,796)	(1,135,000)	(1,165,881)	(1,175,000)	(15,000)	(1,190,000)
91910200	PROP TAX CUR UNSEC	(43,724)	(43,374)	(36,000)	(43,637)	(40,000)	0	(40,000)
91910300	PROP TAX CUR SUP	(18,224)	(22,314)	(5,000)	(27,089)	(5,000)	(5,000)	(10,000)
91910400	PROPERTY TAX SECURED DELINQ.	(10,472)	(9,940)	(10,000)	(8,347)	(10,000)	0	(10,000)
91910500	PROPERTY TAX SUPPLE DELINQ.	(575)	(861)	(500)	(1,332)	(500)	0	(500)
91910600	PROPERTY TAX UNITARY	(13,044)	(13,324)	(12,000)	(13,781)	(12,000)	0	(12,000)
91912000	PROP TAX REDEMPT	(25)	(27)	0	(72)	0	0	0
91913000	PROP TAX PR UNSEC	(932)	(1,037)	(1,000)	(630)	(1,000)	0	(1,000)
91914000	PROP TAX PENALTIES	(526)	(242)	(200)	(206)	(200)	0	(200)
91919900	TAXES - OTHER	0	0	0	0	0	0	0
	Object 91	\$ (1,134,173)	\$ (1,197,916)	\$ (1,199,700)	\$ (1,260,975)	\$ (1,243,700)	\$ (20,000)	\$ (1,263,700)
94941000	INTEREST INCOME	(952)	(747)	(4,000)	(13,430)	(4,000)	0	(4,000)
94942900	BUILDING RENTAL OTHER	(93,503)	(105,784)	(90,000)	(84,463)	(90,000)	0	(90,000)

REVENUE DETAIL SCHEDULE - FY 2017-18 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 332A - GENERAL FUND

Commitment Item	Description	FY 14-15 Actuals	FY 15-16 Actuals	FY 16-17 Budget	FY 16-17 Actuals	FY 17-18 Prelim. Budget	Changes	FY 17-18 Final Budget
94943900	GROUND LEASES (CELL TOWERS)	(37,338)	(52,247)	(19,600)	(32,825)	(19,600)	0	(19,600)
94944800	REC. CONCESSION (FINAL 9)	(17,986)	(16,431)	(17,000)	(15,786)	(17,000)	0	(17,000)
94945900	VENDING MACHINES	(2,879)	(454)	(2,000)	0	(2,000)	0	(2,000)
94949000	CONCESSIONS OTHER	0	0	0	0	0	0	0
	Object 94	(152,659)	(175,664)	(132,600)	(146,504)	(132,600)	0	(132,600)
95952200	HOMEOWNER PROP TAX RELIEF	(13,919)	(13,808)	(15,000)	(13,794)	(15,000)	0	(15,000)
95952900	IN LIEU TRANSFER	0	0	(560,000)	(335,000)	(300,000)	0	(300,000)
95956900	STATE AID	(52,814)	0	0	0	0	0	0
	Object 95	(66,733)	(13,808)	(575,000)	(348,794)	(315,000)	0	(315,000)
96963313	MISCELLANEOUS OTHER FEES	(11,713)	(8,790)	(1,000)	(1,154)	(1,000)	0	(1,000)
96964600	RECREATION SERVICE CHGS	(490,428)	(476,458)	(470,000)	(457,827)	(470,000)	0	(470,000)
96969700	SECURITY SERVICES	(4,720)	(3,750)	(2,500)	(3,657)	(2,500)	0	(2,500)
	Object 96	(506,860)	(488,998)	(473,500)	(462,638)	(473,500)	0	(473,500)
97973000	DONATIONS/CONTRIBUTIONS	(10)	(45)	0	(854)	0	0	0

REVENUE DETAIL SCHEDULE - FY 2017-18 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT
FUND 332A - GENERAL FUND

Commitment Item	Description	FY 14-15 Actuals	FY 15-16 Actuals	FY 16-17 Budget	FY 16-17 Actuals	FY 17-18 Prelim. Budget	Changes	FY 17-18 Final Budget
97974000	INSURANCE PROCEEDS	(2,607)	(5,684)	(2,500)	(8,286)	(2,500)	0	(2,500)
97979000	MISCELLANEOUS OTHER REVENUES	(263)	(2,567)	(500)	(1,577)	(500)	0	(500)
97979900	PRIOR YEAR	0	0	0	0	0	0	0
	Object 97	(2,880)	(8,297)	(3,000)	(10,717)	(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	(1,863,305)	(1,884,682)	(2,383,800)	(2,229,627)	(2,167,800)	(20,000)	(2,187,800)
	FUND TOTAL 332A	(1,863,305)	(1,884,682)	(2,383,800)	(2,229,627)	(2,167,800)	(20,000)	(2,187,800)

FISCAL YEAR 2017-2018 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>	\$ 543,000	<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>	1,200	<u>FUND BALANCE AVAILABLE DECREASE</u>		(172,200)	
<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>		\$ (729,200)	
<u>OBJECT 41 - LAND ACQUISITION</u>	-				
<u>OBJECT 42 - STRUCTURES AND IMPROVEMENTS</u>	115,000				
<u>OBJECT 43 - EQUIPMENT</u>	70,000				
<u>TOTAL OBJECT 40 - FIXED ASSETS</u>	\$ 185,000				
<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 7/01/17</u>	<u>INCREASES</u>	<u>DECREASES</u>
<u>OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT</u>	-	<u>GENERAL</u>	311,713		-
<u>OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIES</u>	0	<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>	\$ 366,775	\$ 172,200	\$ 194,575
<u>OTHER RESERVES</u>	-	<u>TOTALS</u>	\$ 678,488	\$ -	\$ 506,288
<u>TOTAL BUDGETARY REQUIREMENT</u>	\$ 729,200	<u>APPROPRIATIONS LIMIT</u>			
<u>TOTAL DIFFERENCE:</u>	-	<u>APPROPRIATIONS SUBJECT TO LIMIT</u>			
		<u>OVER/UNDER LIMIT</u>			

EXPENDITURE DETAIL SCHEDULE - FY 2017-18 FINAL BUDGET

ORANGEVALE RECREATION & PARK DISTRICT

FUND 374A - ORANGEVALE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT

Commitment Item	Description	FY 14-15 Actuals	FY 15-16 Actuals	FY 16-17 Budget	FY 16-17 Actuals	FY 17-18 Prelim Budget	Changes	FY 17-18 Final Budget
374A OLLAD								
20207600	OFFICE SUPPLIES	0	0	0	0	0	0	0
20207602	KEYS	324	294	2,000	14	2,000	0	2,000
20210300	AGRICULTURAL/HORTICULTURAL SERVICE	8,083	10,043	12,000	8,500	12,000	0	12,000
20210400	AGRICULTURAL/HORTICULTURAL SUPPLIES	10,545	5,151	15,000	8,904	15,000	0	15,000
20211200	BUILDING MAINTENANCE SUPPLIES	10,754	7,876	8,000	9,658	8,000	0	8,000
20212200	CHEMICALS	26,994	33,808	30,000	25,287	30,000	0	30,000
20213100	ELECTRICAL MAINTENANCE SERVICE	1,695	2,010	6,000	0	6,000	0	6,000
20213200	ELECTRICAL MAINTENANCE SUPPLIES	810	2,111	2,000	1,125	2,000	0	2,000
20214100	LAND IMPROVEMENT MAINTENANCE SERVICE	3,928	4,699	22,000	20,850	22,000	0	22,000
20214200	LAND IMPROVEMENT MAINTENANCE SUPPLIES	23,601	20,146	48,000	9,031	48,000	0	48,000
20215100	MECHANICAL SYSTEM MAINTENANCE SERVICE	10,263	11,823	10,000	5,380	10,000	0	10,000
20215200	MECHANICAL SYSTEM MAINTENANCE SUPPLY	1,914	2,683	2,000	4,012	2,000	1,000	3,000
20216200	PAINTING SUPPLIES	657	1,351	1,500	1,082	1,500	0	1,500
20216700	PLUMBING MAINTENANCE SERVICE	5,432	680	1,000	378	1,000	0	1,000
20216800	PLUMBING MAINTENANCE SUPPLIES	3,922	4,607	4,000	1,091	4,000	0	4,000
20218100	CONSTRUCTION SERVICES	2,145	863	2,000	758	2,000	0	2,000
20218200	CONSTRUCTION SUPPLIES	9,667	7,065	12,000	21,166	12,000	0	12,000
20218500	PERMIT CHARGES	1,907	1,839	2,000	2,573	2,000	0	2,000
20219100	ELECTRICITY	78,554	81,945	83,000	77,108	83,000	0	83,000
20219200	NATURAL GAS / LPG / FUEL OIL	13,501	15,898	18,000	27,354	30,000	0	30,000
20219300	REFUSE COLLECTION/DISPOSAL SERVICE	21,150	18,593	24,000	17,829	24,000	0	24,000
20219500	SEWAGE DISPOSAL SERVICE	11,974	11,984	12,000	12,708	14,000	0	14,000

EXPENDITURE DETAIL SCHEDULE - FY 2017-18 FINAL BUDGET

ORANGEVALE RECREATION & PARK DISTRICT

FUND 374A - ORANGEVALE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT

Commitment Item	Description	FY 14-15 Actuals	FY 15-16 Actuals	FY 16-17 Budget	FY 16-17 Actuals	FY 17-18 Prelim Budget	Changes	FY 17-18 Final Budget
374A OLLAD								
20219700	TELEPHONE SERVICE	0	0	0	48	0	0	0
20219800	WATER	38,144	29,494	51,000	41,905	51,000	0	51,000
20219900	TELEPHONE SYSTEM MAINTENANCE	1,332	1,332	3,000	3,147	3,000	0	3,000
20220500	AUTOMOTIVE MAINTENANCE SERVICE	10,434	5,080	7,000	5,056	7,000	0	7,000
20220600	AUTOMOTIVE MAINTENANCE SUPPLIES	1,427	2,600	3,000	6,310	3,000	1,000	4,000
20221200	CONSTRUCTION EQUIP MAINT SUPPLIES	1,198	147	500	80	500	0	500
20222600	EXPENDABLE TOOLS	1,483	5,192	4,000	2,262	4,000	0	4,000
20223600	FUEL & LUBRICANTS	17,688	12,872	21,000	10,763	21,000	0	21,000
20227500	RENTS/LEASES EQUIPMENT	1,886	452	3,000	627	3,000	0	3,000
20228100	SHOP EQUIPMENT MAINTENANCE SERVICES	4,750	986	2,000	428	2,000	0	2,000
20228200	SHOP EQUIPMENT MAINTENANCE SUPPLIES	7,823	5,900	5,000	7,584	5,000	2,000	7,000
20229100	OTHER EQUIPMENT MAINTENANCE SERVICE	0	76	2,500	472	2,500	0	2,500
20229200	OTHER EQUIPMENT MAINTENANCE SUPPLIES	1,861	2,251	2,000	1,911	2,000	0	2,000
20232100	CUSTODIAL SERVICES	0	0	0	0	0	0	0
20232200	CUSTODIAL SUPPLIES	19,981	17,551	20,000	18,417	20,000	0	20,000
20250500	ACCOUNTING SERVICES	2,600	2,600	3,000	2,600	3,000	0	3,000
20252500	ENGINEERING SERVICES	13,986	20,036	20,000	11,878	15,000	0	15,000
20253100	LEGAL SERVICES	24,412	37,579	20,000	17,122	20,000	0	20,000
20256200	TRANSCRIBING SERVICES	0	0	0	0	0	0	0
20257100	SECURITY SERVICES	14,195	13,143	21,000	9,856	18,000	0	18,000
20259100	OTHER PROFESSIONAL SERVICES	38,213	35,890	31,000	10,028	25,000	0	25,000
20259101	OTHER PROFESSIONAL SERVICES - COMPUTER	0	0	0	8	0	0	0

EXPENDITURE DETAIL SCHEDULE - FY 2017-18 FINAL BUDGET

ORANGEVALE RECREATION & PARK DISTRICT

FUND 374A - ORANGEVALE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT

Commitment Item	Description	FY 14-15 Actuals	FY 15-16 Actuals	FY 16-17 Budget	FY 16-17 Actuals	FY 17-18 Prelim Budget	Changes	FY 17-18 Final Budget
374A OLLAD								
20289800	OTHER OPERATING EXPENSE - SUPPLIES	5,596	1,418	3,500	1,537	3,500	0	3,500
20296200	GS PARKING CHARGES	0	0	0	0	0	0	0
	Object 20	454,827	440,067	539,000	406,848	539,000	4,000	543,000
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	0	1,042	1,200	1,042	1,200	0	1,200
	Object 30	0	1,042	1,200	1,042	1,200	0	1,200
42420100	BUILDINGS	0	0	0	0	0	0	0
42420200	STRUCTURES	155,997	67,549	120,000	1,125	80,000	35,000	115,000
	Object 42	155,997	67,549	120,000	1,125	80,000	35,000	115,000
43430300	EQUIPMENT	22,332	47,577	68,000	25,574	42,000	28,000	70,000
	Object 43	22,332	47,577	68,000	25,574	42,000	28,000	70,000
79790100	CONTINGENCY APPROPRIATIONS	0	0	0	0	0	0	0
	GENERAL RESERVES	0	0	0	0	0	0	0

EXPENDITURE DETAIL SCHEDULE - FY 2017-18 FINAL BUDGET

ORANGEVALE RECREATION & PARK DISTRICT

FUND 374A - ORANGEVALE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT

Commitment Item	Description	FY 14-15 Actuals	FY 15-16 Actuals	FY 16-17 Budget	FY 16-17 Actuals	FY 17-18 Prelim Budget	Changes	FY 17-18 Final Budget
374A OLLAD								
	Object 79	0	0	0	0	0	0	0
	FUND CENTER 9379374	633,156	556,235	728,200	434,589	662,200	67,000	729,200
	FUND TOTAL 374 A	633,156	556,235	728,200	434,589	662,200	67,000	729,200

REVENUE DETAIL SCHEDULE - FY 2017-18 FINAL BUDGET
ORANGEVALE RECREATION & PARK DISTRICT

FUND 374A - ORANGEVALE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT

Commitment Item	Description	FY 14-15 Actuals	FY 15-16 Actuals	FY 16-17 Budget	FY 16-17 Actuals	FY 17-18 Prelim. Budget	Changes	FY 17-18 Final Budget
374A OLLAD								
94941000	INTEREST INCOME	(1,248)	(1,481)	(2,000)	(2,000)	(2,000)	0	(2,000)
94942900	BUILDING RENTAL OTHER	0	0	0	0	0	0	0
	Object 94	(1,248)	(1,481)	(2,000)	(2,000)	(2,000)	0	(2,000)
96960300	SPECIAL ASSESSMENT	(564,165)	(567,788)	(555,000)	(555,000)	(555,000)	0	(555,000)
96964600	RECREATION SVC C	0	0	0	0	0	0	0
	Object 96	(564,165)	(567,788)	(555,000)	(555,000)	(555,000)	0	(555,000)
	FUND CENTER 9379374	(565,413)	(569,269)	(557,000)	(557,000)	(557,000)	0	(557,000)
	FUND TOTAL 374 A	(565,413)	(569,269)	(557,000)	(557,000)	(557,000)	0	(557,000)

FISCAL YEAR 2017-2018 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 7/01/17</u>	<u>INCREASES</u>
<u>OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT</u>	-	<u>GENERAL</u>	5,932		<u>DECREASES</u>
<u>OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIES</u>	-	<u>ENCUMBRANCE</u>	-		<u>BALANCE</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>	\$ 6,162	\$ 5,430	\$ 5,430
<u>OTHER RESERVES</u>	-	<u>TOTALS</u>	\$ 12,094		\$ 6,162
<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 2017-18 FINAL BUDGET

ORANGEVALE RECREATION & PARK DISTRICT

FUND 374B - KENNETH GROVE ASSESSMENT

Commitment Item	Description	FY 14-15 Actuals	FY 15-16 Actuals	FY 16-17 Budget	FY 16-17 Actuals	FY 17-18 Prelim Budget	Changes	FY 17-18 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	450	0	500	0	500	0	500
20210400	AGRICULTURAL/HORTICULTURAL SUPPLIES	0	0	0	0	0	0	0
20216200	PAINTING SUPPLIES	0	0	0	0	0	0	0
20219800	WATER	429	393	800	380	800	0	800
20220500	AUTO MAINTENANCE SERVICES	0	0	0	0	0	0	0
20223600	FUEL & LUBRICANTS	639	573	600	401	600	0	600
20228200	SHOP EQ MAINT SUPP	0	0	0	0	0	0	0
20250500	ACCOUNTING SERVICES	500	500	500	500	500	0	500
20250700	ASSESSMENT/COLLECTION SERVICES	0	0	0	0	0	0	0
20252500	ENGINEERING SERVICES	650	900	1000	0	1000	0	1000
20253100	LEGAL SERVICES	159	0	100	0	100	0	100
20256200	TRANSCRIBING SERVICES	0	0	150	0	150	0	150
20259100	OTHER PROFESSIONAL SERVICES	3,000	1,819	500	0	500	0	500
20289900	OTHER OPERATING EXPENSE - SERVICES	0	11	300	0	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	5,827	4,195	5,430	1,281	5,430	0	5,430
42420200	STRUCTURES	0	27,176	0	0	0	0	0
	Object 42	0	27,176	0	0	0	0	0

EXPENDITURE DETAIL SCHEDULE - FY 2017-18 FINAL BUDGET

ORANGEVALE RECREATION & PARK DISTRICT

FUND 374B - KENNETH GROVE ASSESSMENT

Commitment Item	Description	FY 14-15 Actuals	FY 15-16 Actuals	FY 16-17 Budget	FY 16-17 Actuals	FY 17-18 Prelim Budget	<i>Changes</i>	FY 17-18 Final Budget
79790100	CONTINGENCY APPROPRIATIONS	0	0	0	0	0	0	0
	Object 79	0	0	0	0	0	0	0
	FUND CENTER 9379375	5,827	31,371	5,430	1,281	5,430	0	5,430
	FUND TOTAL 374 B	5,827	31,371	5,430	1,281	5,430	0	5,430

REVENUE DETAIL SCHEDULE - FY 2017-18 FINAL BUDGET

ORANGEVALE RECREATION & PARK DISTRICT

FUND 374B - KENNETH GROVE ASSESSMENT

Commitment Item	FY 14-15 Actuals	FY 15-16 Actuals	FY 16-17 Budget	FY 16-17 Actuals	FY 17-18 Prelim Budget	Changes	FY 17-18 Final Budget
FUND	KENNETH GROVE						
9379374 INTEREST INCOME	(81)	(30)	(30)	(89)	(30)	0	(30)
Object 94	(81)	(30)	(30)	(89)	(30)	0	(30)
9379374 SPECIAL ASSESSMENT	(5,359)	(5,400)	(5,400)	(5,397)	(5,400)	0	(5,400)
Object 96	(5,359)	(5,400)	(5,400)	(5,397)	(5,400)	0	(5,400)
FUND CENTER 9379375	(5,440)	(5,430)	(5,430)	(5,486)	(5,430)	0	(5,430)
FUND TOTAL 374 B	(5,440)	(5,430)	(5,430)	(5,485.62)	(5,430)	0	(5,430)

LONG-TERM LOAN SCHEDULE

FISCAL YEAR 2017-2018

ORANGEVALE RECREATION & PARK DISTRICT

<u>DESCRIPTION</u>	<u>FUND</u>	<u>PAYMENTS</u>	<u>BALANCE DUE</u>
Pecan Ave. Property Purchase (INTEREST)	332A	16,484.62	51,045.24
Pecan Ave. Property Purchase (PRINCIPLE)	332A	60,328.95	333,022.61
Pecan Avenue Property	332A	76,813.57	<u>384,067.85</u>

TOTAL of LONG TERM DEBT:

76,813.57

384,067.85

**ORANGEVALE RECREATION AND PARK DISTRICT
FIXED ASSETS TO BE ACQUIRED
FISCAL YEAR 2017/18**

DESCRIPTION	Capital Improvement			
	Land	Building	Structures & Improve.	Equipment
COMMITMENT	41410100	42420100	42420200	43430300
Fund 332A (General)				
Pecan - Dog Park, ADA Bridge, & Rough Trail			25,000	
Oak & Filbert Trail			160,000	
Almond Shade Structure			50,000	
Aflex Portable			-	7,500
Total (332A)	-	-	235,000	7,500
Fund 374A (OLLAD)				
Community Center Update			15,000	
Asphalt Resurfacing - OCCP			80,000	
North & ADA, Shackelton			20,000	
Youth Center Park				15,000
OCC Security System Renov.				15,000
Drinking Fountains				15,000
Truck w/ Utility Bed				15,000
Central Control Irrigation				25,000
Total (OLLAD)	-	-	115,000	70,000
Fund 374B (Kenneth Grove)				
Total (KG)	-	-	-	-