



**PLANNING & CONSTRUCTION PROGRAM SUMMARY**

*FY15-16 BUDGET*

|                                    | Planning       | Park Acq & Dev,<br>District | Park Acq & Dev,<br>Grants | Park Acq & Dev, DIF | Grand Total       |
|------------------------------------|----------------|-----------------------------|---------------------------|---------------------|-------------------|
| Budgeted REVENUE                   | -              | 552,000                     | 5,258,237                 | 4,215,827           | 10,026,064        |
| USE OF FUND BALANCE                | 256,275        | 2,071,400                   |                           | (4,150)             | 2,323,525         |
| <i>Budgeted Expenditures:</i>      |                |                             |                           |                     |                   |
| Salaries & Benefits                | 240,825        | -                           | -                         | 40,000              | 280,825           |
| Supplies & Services                | 5,250          | -                           | -                         | -                   | 5,250             |
| Other/Interfund Charges            | 10,200         | -                           | -                         | 35,000              | 45,200            |
| Capital Assets                     | -              | 2,623,400                   | 5,193,237                 | 4,136,677           | 11,953,314        |
| Contributions & Transfers          | -              | -                           | -                         | -                   | -                 |
| <b>TOTAL Budgeted EXPENDITURES</b> | <b>256,275</b> | <b>2,623,400</b>            | <b>5,193,237</b>          | <b>4,211,677</b>    | <b>12,284,589</b> |
| <b>NET GAIN/(LOSS)</b>             | <b>-</b>       | <b>-</b>                    | <b>65,000</b>             | <b>-</b>            | <b>65,000</b>     |

*YEAR-TO-DATE ACTUAL @ 12/31/2015*

|                                  | Planning       | Park Acq & Dev,<br>District | Park Acq & Dev,<br>Grants | Park Acq & Dev, DIF | Grand Total    |
|----------------------------------|----------------|-----------------------------|---------------------------|---------------------|----------------|
| Actual REVENUE                   | 51,247         | 2,269                       | (41,252)                  | 723,911             | 736,175        |
| <i>% of Budget</i>               |                | 0%                          | -1%                       | 17%                 | 7%             |
| USE OF FUND BALANCE              | 144,066        | 19,651                      |                           |                     | 163,717        |
| <i>Actual Expenditures:</i>      |                |                             |                           |                     |                |
| Salaries & Benefits              | 148,150        | -                           | -                         | -                   | 148,150        |
| Supplies & Services              | 43,091         | -                           | -                         | -                   | 43,091         |
| Other/Interfund Charges          | 4,071          | 1,810                       | 6,648                     | 11,704              | 24,232         |
| Capital Assets                   | -              | 20,110                      | 132,250                   | 50,566              | 202,926        |
| Contributions & Transfers        | -              | -                           | -                         | -                   | -              |
| <b>TOTAL Actual EXPENDITURES</b> | <b>195,313</b> | <b>21,920</b>               | <b>138,898</b>            | <b>62,269</b>       | <b>418,400</b> |
| <i>% of Budget</i>               | 76%            | 1%                          | 3%                        | 1%                  | 3%             |
| <b>NET GAIN/(LOSS)</b>           | <b>-</b>       | <b>-</b>                    | <b>(180,150)</b>          | <b>661,642</b>      | <b>481,492</b> |



## ACCOUNTING STRINGS

Program: **Planning & CIP**

| Program Area                       | Fund  | DeptID | Class |
|------------------------------------|-------|--------|-------|
| PLANNING                           | 25400 | 931210 |       |
| PARK ACQUISITION & DEVELOPMENT     | 33100 | 931105 |       |
| CAPITAL DEVELOPMENT PARKS - GRANTS | 33110 | 931121 |       |
| CAPITAL DEVELOPMENT PARKS - DIF    | 33120 | 931800 |       |

**YEAR-TO-DATE REVENUE BY PROGRAM AREA as of 12/31/2015****PROGRAM    Planning & Construction**

| Account            | Description                   | Planning      | Park Acq & Dev,<br>DIF | Park Acq &<br>Dev, Grants | Park Acq &<br>Dev, District | Grand Total    |
|--------------------|-------------------------------|---------------|------------------------|---------------------------|-----------------------------|----------------|
| 740020             | Interest-Invested Funds       |               | 1,886                  | 2,693                     | 2,269                       | 6,848          |
| 751680             | CA-Grant Revenue              |               |                        | (53,945)                  |                             | (53,945)       |
| 771870             | Plan Review Fees              | 2,214         |                        |                           |                             | 2,214          |
| 771930             | Deposit-Based Fees            | 38,533        |                        |                           |                             | 38,533         |
| 777550             | Right Of Way Services         | 10,500        |                        |                           |                             | 10,500         |
| 790600             | Contrib Fr Other County Funds |               | 722,025                |                           | -                           | 722,025        |
| 781360             | Other Misc Revenue            |               |                        | 10,000                    |                             | 10,000         |
| <b>Grand Total</b> |                               | <b>51,247</b> | <b>723,911</b>         | <b>(41,252)</b>           | <b>2,269</b>                | <b>736,175</b> |



**YEAR-TO- DATE EXPENDITURES BY PROGRAM as of 12/31/2015**

|         |                                    |
|---------|------------------------------------|
| Program | <b>Planning &amp; Construction</b> |
|---------|------------------------------------|

| Account            | Description                    | Planning       | Park Acq & Dev,<br>District | Park Acq & Dev,<br>Grants | Park Acq & Dev,<br>DIF | Grand Total    |
|--------------------|--------------------------------|----------------|-----------------------------|---------------------------|------------------------|----------------|
| 510040             | Regular Salaries               | 107,828        |                             |                           | -                      | 107,828        |
| 510320             | Temporary Salaries             | 10,288         |                             |                           |                        | 10,288         |
| 513000             | Retirement-Misc.               | 10,111         |                             |                           |                        | 10,111         |
| 513020             | Retirement-Misc Temp           | 165            |                             |                           |                        | 165            |
| 513120             | Social Security                | 3,833          |                             |                           |                        | 3,833          |
| 513140             | Medicare Tax                   | 1,703          |                             |                           |                        | 1,703          |
| 515040             | Flex Benefit Plan              | 12,946         |                             |                           |                        | 12,946         |
| 515100             | Life Insurance                 | 54             |                             |                           |                        | 54             |
| 515120             | Long Term Disability           | 287            |                             |                           |                        | 287            |
| 515220             | Short Term Disability          | 443            |                             |                           |                        | 443            |
| 515260             | Unemployment Insurance         | 476            |                             |                           |                        | 476            |
| 518140             | SEIU Training                  | 17             |                             |                           |                        | 17             |
| 520020             | Pest and Insect Control        | 567            |                             |                           |                        | 567            |
| 520230             | Cellular Phone                 | 1,435          |                             |                           |                        | 1,435          |
| 520240             | Communications Equipment       | 118            |                             |                           |                        | 118            |
| 520250             | Communications Equip-Install   | 1,281          |                             |                           |                        | 1,281          |
| 520320             | Telephone Service              | (1,113)        |                             |                           |                        | (1,113)        |
| 521360             | Maint-Computer Equip           | 40             |                             |                           |                        | 40             |
| 521380             | Maint-Copier Machines          | 119            |                             |                           |                        | 119            |
| 521640             | Maint-Software                 | 146            |                             |                           |                        | 146            |
| 523620             | Books/Publications             | 253            |                             |                           |                        | 253            |
| 523680             | Office Equip Non Fixed Assets  | 259            |                             |                           |                        | 259            |
| 523700             | Office Supplies                | 897            |                             |                           |                        | 897            |
| 523760             | Postage-Mailing                | 32             |                             |                           |                        | 32             |
| 523800             | Printing/Binding               | 619            |                             |                           |                        | 619            |
| 524660             | Consultants                    | 36,692         |                             |                           |                        | 36,692         |
| 524840             | Fingerprinting Services        | 82             |                             |                           |                        | 82             |
| 525080             | Temp Assist Pool Svcs          | 1,445          |                             |                           |                        | 1,445          |
| 526940             | Locks/Keys                     | 42             |                             |                           | -                      | 42             |
| 536760             | Interfnd Exp-Audit & Acctg Fee | 228            |                             |                           |                        | 228            |
| 536780             | Interfnd Exp-Capital Projects  |                |                             | 50                        | 9,824                  | 9,874          |
| 537020             | Interfnd Exp-Legal Services    | 3,793          | 1,810                       | 5,961                     | 1,879                  | 13,443         |
| 540060             | Improvements-Land              |                |                             | 130,835                   | -                      | 130,835        |
| 542100             | Parks Buildings                |                | 6,400                       | -                         |                        | 6,400          |
| 542120             | Improvements-Infrastructure    |                | 13,710                      | 1,416                     | 50,566                 | 65,692         |
| 521660             | Maint-Telephone                | 179            |                             |                           |                        | 179            |
| 536780             | Interfnd Exp-Capital Projects  | 50             |                             |                           |                        | 50             |
| 537080             | Interfnd Exp-Miscellaneous     |                |                             | 637                       |                        | 637            |
| <b>Grand Total</b> |                                | <b>195,313</b> | <b>21,920</b>               | <b>138,898</b>            | <b>62,269</b>          | <b>418,400</b> |



**EXPENDITURE BUDGET BY PROGRAM AREA**

|         |                                    |
|---------|------------------------------------|
| Program | <b>Planning &amp; Construction</b> |
| AREA    | Planning                           |

| Account            | Description                    | FY14-15<br>ACTUAL | FY15-16<br>BUDGET | Q1            | OCT           | NOV           | DEC           | YTD<br>ACTUAL  | BUDGET<br>REMAINING |
|--------------------|--------------------------------|-------------------|-------------------|---------------|---------------|---------------|---------------|----------------|---------------------|
| 510000             | Salaries & Benefits            | -                 | 240,825           | -             | -             | -             | -             | -              | 240,825             |
| 510040             | Regular Salaries               | 117,735           | -                 | 55,822        | 23,856        | 7,631         | 20,519        | 107,828        | (107,828)           |
| 510320             | Temporary Salaries             | 6,478             | -                 | 10,031        | -             | 258           | -             | 10,288         | (10,288)            |
| 510340             | Seasonal Salaries              | 425               | -                 | -             | -             | -             | -             | -              | -                   |
| 510420             | Overtime                       | -                 | -                 | 170           | -             | (170)         | -             | -              | -                   |
| 513000             | Retirement-Misc.               | 19,638            | -                 | 5,143         | 2,104         | 994           | 1,870         | 10,111         | (10,111)            |
| 513020             | Retirement-Misc Temp           | 110               | -                 | 160           | -             | 4             | -             | 165            | (165)               |
| 513120             | Social Security                | 1,128             | -                 | 2,108         | 995           | (59)          | 789           | 3,833          | (3,833)             |
| 513140             | Medicare Tax                   | 1,723             | -                 | 954           | 345           | 101           | 303           | 1,703          | (1,703)             |
| 515040             | Flex Benefit Plan              | 13,654            | -                 | 6,913         | 3,106         | 419           | 2,507         | 12,946         | (12,946)            |
| 515100             | Life Insurance                 | 55                | -                 | 23            | 13            | 6             | 11            | 54             | (54)                |
| 515120             | Long Term Disability           | 605               | -                 | 139           | 50            | 49            | 49            | 287            | (287)               |
| 515160             | Optical Insurance              | (13)              | -                 | -             | -             | -             | -             | -              | -                   |
| 515220             | Short Term Disability          | 193               | -                 | 281           | 127           | (62)          | 97            | 443            | (443)               |
| 515260             | Unemployment Insurance         | 468               | -                 | 315           | 72            | 27            | 63            | 476            | (476)               |
| 518140             | SEIU Training                  | 26                | -                 | 10            | 5             | (2)           | 4             | 17             | (17)                |
| 520020             | Pest and Insect Control        | -                 | -                 | 227           | 57            | 170           | 113           | 567            | (567)               |
| 520230             | Cellular Phone                 | (769)             | -                 | 213           | 107           | 107           | 1,006         | 1,435          | (1,435)             |
| 520240             | Communications Equipment       | -                 | -                 | -             | -             | -             | 118           | 118            | (118)               |
| 520250             | Communications Equip-Install   | 83                | -                 | 1,281         | -             | -             | -             | 1,281          | (1,281)             |
| 520320             | Telephone Service              | 1,535             | -                 | (160)         | 37            | 14            | (1,005)       | (1,113)        | 1,113               |
| 520705             | Food                           | -                 | -                 | -             | -             | -             | -             | -              | -                   |
| 521360             | Maint-Computer Equip           | 341               | -                 | -             | 40            | -             | -             | 40             | (40)                |
| 521380             | Maint-Copier Machines          | 3,393             | 4,000             | -             | 15            | -             | 104           | 119            | 3,881               |
| 521540             | Maint-Office Equipment         | -                 | -                 | -             | -             | -             | -             | -              | -                   |
| 521640             | Maint-Software                 | 119               | -                 | 146           | -             | -             | -             | 146            | (146)               |
| 522400             | Maint-Improve Water            | 809               | -                 | -             | -             | -             | -             | -              | -                   |
| 523100             | Memberships                    | 200               | -                 | -             | -             | -             | -             | -              | -                   |
| 523620             | Books/Publications             | -                 | -                 | -             | -             | -             | 253           | 253            | (253)               |
| 523680             | Office Equip Non Fixed Assets  | 69                | -                 | -             | -             | 259           | -             | 259            | (259)               |
| 523700             | Office Supplies                | 1,217             | 1,000             | -             | 897           | -             | -             | 897            | 103                 |
| 523760             | Postage-Mailing                | 24                | 50                | -             | 11            | 22            | -             | 32             | 18                  |
| 523800             | Printing/Binding               | 195               | 200               | -             | -             | 192           | 427           | 619            | (419)               |
| 523840             | Computer Equipment-Software    | 595               | -                 | -             | -             | -             | -             | -              | -                   |
| 524660             | Consultants                    | 41,778            | -                 | -             | -             | 27,950        | 8,742         | 36,692         | (36,692)            |
| 524840             | Fingerprinting Services        | 64                | -                 | 32            | 50            | -             | -             | 82             | (82)                |
| 525060             | Medical Examinations-Physicals | 765               | -                 | -             | -             | -             | -             | -              | -                   |
| 525080             | Temp Assist Pool Svcs          | 559               | -                 | 1,445         | -             | -             | -             | 1,445          | (1,445)             |
| 525440             | Professional Services          | 220,879           | -                 | -             | -             | -             | -             | -              | -                   |
| 526940             | Locks/Keys                     | -                 | -                 | 10            | 10            | 10            | 10            | 42             | (42)                |
| 527650             | Paper and Envelopes            | 140               | -                 | -             | -             | -             | -             | -              | -                   |
| 528920             | Car Pool Expense               | 1,064             | -                 | -             | -             | -             | -             | -              | -                   |
| 529040             | Private Mileage Reimbursement  | 499               | -                 | -             | -             | -             | -             | -              | -                   |
| 536760             | Interfnd Exp-Audit & Acctg Fee | 145               | 200               | 123           | 35            | 35            | 35            | 228            | (28)                |
| 537020             | Interfnd Exp-Legal Services    | 13,813            | 10,000            | 442           | 1,079         | 870           | 1,402         | 3,793          | 6,207               |
| 521660             | Maint-Telephone                | -                 | -                 | 179           | -             | -             | -             | 179            | (179)               |
| 536780             | Interfnd Exp-Capital Projects  | -                 | -                 | -             | 50            | -             | -             | 50             | (50)                |
| <b>Grand Total</b> |                                | <b>449,741</b>    | <b>256,275</b>    | <b>86,007</b> | <b>33,061</b> | <b>38,826</b> | <b>37,419</b> | <b>195,313</b> | <b>60,962</b>       |



**EXPENDITURE BUDGET BY PROGRAM AREA**

|         |                                    |
|---------|------------------------------------|
| Program | <b>Planning &amp; Construction</b> |
| AREA    | Park Acq & Dev, District           |

| Account            | Description                   | FY14-15<br>ACTUAL | FY15-16<br>BUDGET | Q1            | OCT        | NOV            | DEC           | YTD<br>ACTUAL | BUDGET<br>REMAINING |
|--------------------|-------------------------------|-------------------|-------------------|---------------|------------|----------------|---------------|---------------|---------------------|
| 521600             | Maint-Service Contracts       | 1,203             | -                 | -             | -          | -              | -             | -             | -                   |
| 522320             | Maint-Grounds                 | 10,148            | -                 | -             | -          | -              | -             | -             | -                   |
| 522400             | Maint-Improve Water           | 13,700            | -                 | -             | -          | -              | -             | -             | -                   |
| 522870             | Other Medical Care Materials  | -                 | -                 | -             | -          | -              | -             | -             | -                   |
| 525440             | Professional Services         | 3,230             | -                 | -             | -          | -              | -             | -             | -                   |
| 536780             | Interfnd Exp-Capital Projects | 28,160            | -                 | -             | -          | -              | -             | -             | -                   |
| 537020             | Interfnd Exp-Legal Services   | 1,875             | -                 | 4,239         | 731        | (3,560)        | 400           | 1,810         | (1,810)             |
| 537120             | Interfnd Exp-Prof & Spec Svcs | 4,046             | -                 | -             | -          | -              | -             | -             | -                   |
| 542100             | Parks Buildings               | 172,100           | 2,523,400         | 6,400         | -          | -              | -             | 6,400         | 2,517,000           |
| 542120             | Improvements-Infrastructure   | 54,421            | 100,000           | -             | -          | -              | 13,710        | 13,710        | 86,290              |
| 548200             | Infrastructure                | -                 | -                 | -             | -          | -              | -             | -             | -                   |
| <b>Grand Total</b> |                               | <b>288,883</b>    | <b>2,623,400</b>  | <b>10,639</b> | <b>731</b> | <b>(3,560)</b> | <b>14,110</b> | <b>21,920</b> | <b>2,601,480</b>    |



**EXPENDITURE BUDGET BY PROGRAM AREA**

|         |                                    |
|---------|------------------------------------|
| Program | <b>Planning &amp; Construction</b> |
| AREA    | Park Acq & Dev, Grants             |

| Account            | Description                   | FY14-15<br>ACTUAL | FY15-16<br>BUDGET | Q1            | OCT           | NOV           | DEC           | YTD<br>ACTUAL  | BUDGET<br>REMAINING |
|--------------------|-------------------------------|-------------------|-------------------|---------------|---------------|---------------|---------------|----------------|---------------------|
| 525400             | Title Company Services        | -                 | -                 | -             | -             | -             | -             | -              | -                   |
| 525440             | Professional Services         | -                 | -                 | -             | -             | -             | -             | -              | -                   |
| 536780             | Interfnd Exp-Capital Projects | 974               | -                 | 50            | -             | -             | -             | 50             | (50)                |
| 537020             | Interfnd Exp-Legal Services   | 3,814             | -                 | -             | 383           | 4,221         | 1,357         | 5,961          | (5,961)             |
| 537080             | Interfnd Exp-Miscellaneous    | -                 | -                 | -             | -             | -             | -             | -              | -                   |
| 540060             | Improvements-Land             | 1,379,680         | 5,193,237         | 41,460        | 64,415        | 8,400         | 16,560        | 130,835        | 5,062,403           |
| 542100             | Parks Buildings               | -                 | -                 | -             | -             | -             | -             | -              | -                   |
| 542120             | Improvements-Infrastructure   | 1,590             | -                 | 1,416         | -             | -             | -             | 1,416          | (1,416)             |
| 537080             | Interfnd Exp-Miscellaneous    | -                 | -                 | -             | -             | 637           | -             | 637            | (637)               |
| <b>Grand Total</b> |                               | <b>1,386,058</b>  | <b>5,193,237</b>  | <b>42,925</b> | <b>64,798</b> | <b>13,258</b> | <b>17,917</b> | <b>138,898</b> | <b>5,054,339</b>    |



**EXPENDITURE BUDGET BY PROGRAM AREA**

|         |                                    |
|---------|------------------------------------|
| Program | <b>Planning &amp; Construction</b> |
| AREA    | Park Acq & Dev, DIF                |

| Account            | Description                   | FY14-15<br>ACTUAL | FY15-16<br>BUDGET | Q1               | OCT            | NOV           | DEC          | YTD<br>ACTUAL | BUDGET<br>REMAINING |
|--------------------|-------------------------------|-------------------|-------------------|------------------|----------------|---------------|--------------|---------------|---------------------|
| 510040             | Regular Salaries              | -                 | 40,000            | -                | -              | -             | -            | -             | 40,000              |
| 520025             | Water Bacterial Testing       | -                 | -                 | -                | -              | -             | -            | -             | -                   |
| 523220             | Licenses And Permits          | -                 | -                 | -                | -              | -             | -            | -             | -                   |
| 525440             | Professional Services         | -                 | -                 | -                | -              | -             | -            | -             | -                   |
| 526420             | Advertising                   | -                 | -                 | -                | -              | -             | -            | -             | -                   |
| 526940             | Locks/Keys                    | -                 | -                 | -                | -              | -             | -            | -             | -                   |
| 529500             | Electricity                   | -                 | -                 | -                | -              | -             | -            | -             | -                   |
| 536780             | Interfnd Exp-Capital Projects | 211,144           | 15,000            | 3,336            | 693            | 50            | 5,745        | 9,824         | 5,176               |
| 537020             | Interfnd Exp-Legal Services   | 14,214            | 20,000            | 296              | 940            | 365           | 278          | 1,879         | 18,121              |
| 537080             | Interfnd Exp-Miscellaneous    | 100               | -                 | -                | -              | -             | -            | -             | -                   |
| 540060             | Improvements-Land             | -                 | -                 | -                | -              | -             | -            | -             | -                   |
| 542120             | Improvements-Infrastructure   | 939,744           | 4,136,677         | (135,942)        | 105,614        | 80,762        | 132          | 50,566        | 4,086,111           |
| <b>Grand Total</b> |                               | <b>1,165,202</b>  | <b>4,211,677</b>  | <b>(132,310)</b> | <b>107,246</b> | <b>81,177</b> | <b>6,156</b> | <b>62,269</b> | <b>4,149,408</b>    |