



Agenda
Finance Committee Meeting
Monday, July 29, 2019 at 6pm
Swanston Community Center
2350 Northrop Ave. Sacramento, CA 95825

AGENDA

Staff: Daniel Barton, Cindy Paredes-Banville, Barry Ross,
and Debra Tierney

Committee Members: Nghia Nguyen and Rick Morin

**Denotes agenda items with attached information*

1. Approve March 4, 2019 Finance Committee Meeting Minutes*
2. Review General Fund Budget, FY 2019-20*
3. Review Assessment Fund Budget, FY 2019-20*

This agenda was posted and available for public review at the District Office, 3344 Mission Avenue, Carmichael, CA 95608; at Mission Oaks Community Center, 4701 Gibbons Dr., Carmichael, CA 95608; and at Swanston Community Center, 2350 Northrop Way, Sacramento, CA 95825 at least 72 hours in advance of the Regular Meeting, in accordance with the Ralph M. Brown Act. The agenda is also available online at morpd.com. *Signed July 26, 2019, Debra Tierney, Clerk of the Board*



Minutes
Finance Committee Meeting
Monday, March 4, 2019 - 6pm
Swanston Community Center
2350 Northrop Avenue, Sacramento 95825

Call to Order: 6pm

Roll Call:

MORPD Directors Present: Nguyen and Morin

MORPD Staff Present: Barton, Paredes-Banville, Ross, Giammona and Tierney

1. Approve past meeting minutes; July 26, 2018
Approved as presented.
2. Review of the General Fund Budget, FY 2019-20
Discussed and accepted with modifications.

Director Nguyen requests that additional funds be dedicated to Teen programs, specifically, for ages 13-18. Committee members and staff concur that an additional \$100,000 will be reallocated from the projects/reserve to the Recreation Division; \$20,000 will be placed in salaries, \$80,000 will go towards programs. An additional \$60,000 will be allocated to the Parks Division for services and supplies. The remaining \$241,823 will go to the Contingency Fund.

3. Review of the Assessment Budget, FY 2019-20
Discussed and accepted with modifications.

Staff recommends the excess \$99,096 be moved to the Capital Improvement Projects. The committee concurs.

Adjournment: 7pm

CARRYOVER	Adopted FY2019	Estimate Year End	Preliminary FY2020
Carryover-	943,502	-	465,645
REVENUE	Adopted FY2019	Estimate Year End	Preliminary FY2020
Property Taxes/Interest	2,649,400	2,740,167	2,707,800
Recreation Chrg & Rental	1,033,500	1,024,118	1,049,550
	3,682,900	3,764,285	3,757,350
Carryover & Revenue	4,626,402		4,222,995
EXPENDITURES	Adopted FY2019	Estimate Year End	Preliminary FY2020
Salaries and Employee Benefits	2,427,490	2,387,533	2,443,237
Services and Supplies	1,001,375	1,006,749	1,025,435
Interfund Chrgs/Contingency	152,500	2,162	152,500
Capital Improvements	400,000	200,661	200,000
Total	3,981,365	3,597,105	3,821,172
Projects/Reserve to be Decided			401,823
Current Reserve Balance	1,492,823		

Account Number	Account Title	FY 18-19 Adopted Budget	FY 18-19 Estimated Year End	Difference	FY 19-20 Recommend Base Budget	Change Adopted vs. Base Budget	Provide a detailed description of what is budgeted in each account AND an explanation of changes from Adopted Budget to Actual YE and Adopted Budget to Base (including AARs or other significant changes)
1000	Salaries & Employee Benefits						
10111000	S & W Full-time	1,129,549	1,129,549	-	1,174,130	44,581	Full-time Salary - Step Increase for Some
10112100	Part-time / Seasonal Help	564,810	527,253	(37,557)	552,890	(11,920)	Bridges, Seasonal, Minimum Wage Increase
10112400	Advisory Board Members	5,000	2,550	(2,450)	5,000	-	Board of Directors
10113200	Time/One Half - OT	-	398	398	-	-	
10114300	Allowances	6,000	6,000	-	6,000	-	District Administrator Contract - Travel Incidental
10115200	Terminal Pay	-	9,316	9,316	-	-	
	Salaries	1,705,359	1,675,065	(30,294)	1,738,020	32,661	
10121000	Retirement - Employer Cost	340,768	340,768	-	321,244	(19,524)	
10122000	OASDHI - Employer Cost	24,728	22,985	(1,743)	25,483	755	
10123000	Group Ins. - Employer Cost	287,306	249,560	(37,746)	256,857	(30,449)	Medical HMO/PPO
10123002	Dental Plans - Employer Cost	-	26,530	26,530	29,928	29,928	Delta Dental
10123003	Life Insurance - Employer Cost	-	305	305	375	375	Basic Life \$18K
10123004	Vision Insurance - Employer Cost	-	350	350	450	450	Vision Service Plan
10124000	Comp Ins. - Employer Cost	44,850	49,099	4,249	48,618	3,768	
10125000	SUI - Employer Cost	24,479	22,870	(1,609)	22,262	(2,217)	
	Benefits	722,131	712,468	(9,663)	705,217	(16,914)	
	Total Salaries & Emp Benefits	2,427,490	2,387,533	39,957	2,443,237	15,747	
2000	Services and Supplies						
20200500	Adv/Legal Notices/Marketing	4,100	4,000	(100)	4,100	-	Ads, Banners, Job Announcements, Bids
20201500	Blueprints & Copying Services	0	-	-	0	-	Blue Prints & Copy for District Projects
20202100	Books, Periodicals Subsc Srvc	300	300	-	300	-	Newspaper Subscriptions/Seminar Materials
20202200	Books, Periodicals Supplies	0	-	-	0	-	Educational Resources and Manuals
20202900	Business & Conference Exp.	5,000	6,425	1,425	7,000	2,000	CPRS, CSDA, NRPA, CARPD, Park Expo
20203500	Education & Training Services	5,000	5,000	-	5,000	-	Seminars - Regulatory & Skill Development
20203600	Education & Training Supplies	-	-	-	-	-	
20203900	Employee Transportation	4,125	4,125	-	4,125	-	Mileage for Employee - District Business
20205100	Insurance/Liability - CAPRI	65,000	66,651	1,651	69,000	4,000	Liability and Rental Insurance
20206100	Memberships	8,710	6,000	(2,710)	8,710	-	Foundation, Urban Creeks, Irrigation Association,
	sub-total	92,235	92,501	266	98,235	6,000	

Account Number	Account Title	FY 18-19 Adopted Budget	FY 18-19 Estimated Year End	Difference	FY 19-20 Recommend Base Budget	Change Adopted vs. Base Budget	Provide a detailed description of what is budgeted in each account AND an explanation of changes from Adopted Budget to Actual YE and Adopted Budget to Base (including AARs or other significant changes)
2000	Services and Supplies						
20206500	Photo & Film Services	200	200	-	200	-	Print Development
20206600	Photo & Film Supplies	200	200	-	200	-	Rechargeable Batteries and Print Material
20207600	Office Supplies	5,000	5,000	-	5,000	-	Recycled Paper, Clips,
20208100	Postage Services	10,000	10,000	-	10,000	-	UPS, Fed Ex, Stamps, Meters
20208500	Printing & Binding Services	38,000	28,000	(10,000)	29,000	(9,000)	Brochure, Flyers, Registration Forms
20211100	Bldg. Maintenance Services	8,000	12,000	4,000	10,000	2,000	
20211200	Bldg. Maintenance Supplies	8,000	4,000	(4,000)	10,000	2,000	Carpentry and Maintenance Supplies
20212200	Chemical Supplies	1,500	1,500	-	1,500	-	
20213100	Elect Maintenance Services	5,000	5,000	-	5,000	-	
20213200	Elect Maintenance Supplies	2,500	2,500	-	2,500	-	
20214100	Land Improvement Services	18,000	20,000	2,000	20,000	2,000	
20214200	Land Improvement Supplies	9,000	7,000	(2,000)	10,000	1,000	
20215100	Mech Systems Services	10,000	10,000	-	10,000	-	
20215200	Mech Systems Supplies	2,000	2,000	-	2,000	-	
20216100	Painting Services	2,000	5,200	3,200	2,000	-	
20216200	Painting Supplies	2,000	2,000	-	2,000	-	
20216700	Plumbing Services	3,500	2,000	(1,500)	3,500	-	
20216800	Plumbing Supplies	1,000	8,725	7,725	1,000	-	
20219100	Electricity / SMUD	75,000	75,000	-	82,500	7,500	Electricity for Buildings and Park Lights
20219200	P G & E	7,000	7,000	-	7,000	-	District Office, MOCC, Swanston, Shop
20219300	Refuse Collection & Disposal	15,000	15,000	-	15,000	-	Monthly Garbage Collection & Disposal
20219500	Sewage Disposal	7,500	8,750	1,250	9,625	2,125	Monthly Services for All Facilities
20219700	Telephone Services	36,000	29,000	(7,000)	36,000	-	Moving to VOIP
20220500	Auto Maintenance Services	5,000	5,000	-	5,000	-	District Fleet Maintenance
20220600	Auto Maintenance Supplies	1,000	-	(1,000)			
20222600	Expendable Tools	1,250	1,250	-	1,250	-	Hardware and Hand Tools
20222700	Cell Phone	9,840	6,000	(3,840)	6,500	(3,340)	Monthly Cellphone Service
20223600	Fuel & Lubricants	13,000	13,000	-	7,500	(5,500)	District Fleet Fuel
20226200	Office Equipment Maint Sup	4,000	4,000	-	4,000	-	Backup Batteries, Toner, Ink, Laptops
20226500	Inventoriable Equipment	23,000	23,000	-	15,500	(7,500)	Computer & Irrigation Controllers
20227100	Radio & Electric Services	3,000	3,000	-	3,000	-	Alarm Monitoring Company - Local
20227200	Radio & Electric Supplies	500	500	-	500	-	Alarm Units and Batteries
20227500	Rents & Leases	21,000	21,000	-	21,000	-	Preschool Facility and Copiers
20229100	Other Equipment Services	1,000	1,000	-	1,500	500	Maintenance Handheld Equipment
	sub-total	348,990	337,825	(11,165)	339,775	(8,215)	

Account Number	Account Title	FY 18-19 Adopted Budget	FY 18-19 Estimated Year End	Difference	FY 19-20 Recommend Base Budget	Change Adopted vs. Base Budget	Provide a detailed description of what is budgeted in each account AND an explanation of changes from Adopted Budget to Actual YE and Adopted Budget to Base (including AARs or other significant changes)
2000 Services and Supplies							
20229200	Other Equipment Supplies	250	250	-	750	500	
20231300	Uniform Allowance	6,500	6,500	-	6,500	-	Devices
20231400	Clothing & Personal Supplies	8,000	8,000	-	8,000	-	Program Participant T-shirts; Some Staff Shirts.
20232100	Custodial Services	70,000	70,000	-	70,000	-	Monthly Restroom and Facilities
20232200	Custodial Supplies	3,500	10,000	6,500	13,500	10,000	Monthly Restroom and Facilities
20233200	Food Supplies	14,000	14,700	700	14,700	700	Camps Programs, Afterschool Programs, Volunteer Luncheons, Jr. Leader Training, Coffee Service
20234200	Kitchen & Dining Supplies	1,100	1,100	-	1,100	-	Utensils, Napkins, Cups, Plates - Special Events & Programs
20244400	Medical Supplies	3,000	3,000	-	3,000	-	Other Items/OSHA & SB198 Compliance, Safety
20250500	Accounting Services	2,700	2,700	-	2,700	-	Financial Transaction Report and CAFRA Reports
20250700	Tax/Assess Collection	38,000	42,000	4,000	42,500	4,500	County Property Tax Collection Fee
20254100	DOJ/Sheriffs - Fingerprints	4,500	4,500	-	5,000	500	Livescans and Fingerprinting
20255100	Planning Services	-	-	-	-	-	Gibbons Master Plan
20255200	Environmental Svc	-	-	-	-	-	Allocated to Assessment
20257100	Security Service	-	-	-	-	-	Allocated to Assessment
20259100	Other Professional Services	34,500	20,000	(14,500)	20,000	(14,500)	sponsorship, GIS and Mapping Services
20281100	Computer System Services	29,000	23,100	(5,900)	25,000	(4,000)	Symmetry IT Services
20281200	Computer Equip - Supplies	2,000	2,000	-	2,000	-	
20281304	Sales Tax Adjustment	4,800	4,800	-	1,000	-	Board of Equalization
20283100	Fees & Mileage - Juror	-	-	-	-	-	Delete Account
20283101	Fees & Licensing	0	-	-	4,000	4,000	Dude
20285100	Recreation Services	274,000	296,000	22,000	296,000	22,000	Contractors, Instructors, Vendors, SCIP Programs
20285200	Recreation Supplies	19,000	21,300	2,300	21,300	2,300	DO, MOCC and SCC Programs
20287800	Merchant Services - County	12,000	9,550	(2,450)	12,000	-	Credit Card Fees: Online Registration Fees
20288000	Prior Year Service Expenditure	600	600	-	600	-	Prior Year Sales Tax Audit - County DOF
20289800	Other Operating Exp Services	0	823	823	1,000	1,000	District Meeting Materials
20289900	Other Operating Exp Supplies	3,000	3,000	-	3,000	-	Employee Recognition
20291100	Internet Services Provider -	26,000	28,800	2,800	30,000	4,000	Internet - Consolidated Services
20291500	COMPASS Access Fee	3,700	3,700	-	3,775	75	Additional License and Access
sub total		560,150	576,423	16,273	587,425	31,075	

Account Number	Account Title	FY 18-19 Adopted Budget	FY 18-19 Estimated Year End	Difference	FY 19-20 Recommend Base Budget	Change Adopted vs. Base Budget	Provide a detailed description of what is budgeted in each account AND an explanation of changes from Adopted Budget to Actual YE and Adopted Budget to Base (including AARs or other significant changes)
2000 Services and Supplies							
Grand Total Services & Supplies		1,001,375	1,006,749	5,374	1,025,435	28,860	
3000 Taxes/License/Assessments							
34345000	Tax/License/Assessment	2,500	2,162	(338)	2,500	-	District Contribution to Assess & SAFCA
4000 Capital Improvements							
42420200	Structures & Improvements	400,000	200,661	(199,339)	200,000	(200,000)	ADA Improvement
7000 Contingency Fund							
79790100	Contingency Appropriation	150,000	-	150,000	150,000	-	Mid Year Adjustments or Emergency Cost
	Reserve Provision	-	-		0		
Grand Totals		3,981,365	3,597,105	(4,346)	3,821,172	(155,393)	
	Appropriation Carry Over		384,260				

REVENUE		FY 18-19 Adopted Budget	FY 18-19 Estimated Year End	Difference	FY 19-20 Recommend Base Budget	Change Adopted vs. Base Budget	
	Fund Balance				465,645	465,645	
	Reserve Release	-	-	-	-	-	
9101	Prop Tax - Cur Secured	2,420,000	2,500,000	(80,000)	2,468,400	48,400	2% Growth
9102	Prop Tax - Cur Unsecured	85,000	94,031	(9,031)	95,000	10,000	
9103	Supplemental Prop Tax	55,000	55,000	-	55,000	-	
9104	Prop Tax Secure Delinq	25,000	25,000	-	25,000	-	
9105	Prop Tax Sup Delinq	2,000	3,736	(1,736)	2,000	-	
9106	Prop Tax Unitary	60,000	60,000	-	60,000	-	
9120	Prop Tax Redempt	100	100	-	100	-	
9130	Prop Tax - Prior Unsecured	2,000	2,000	-	2,000	-	
9140	Penalties	300	300	-	300	-	
	sub total	2,649,400	2,740,167	(90,767)	2,707,800	524,045	
				-			
9410	Interest Income	12,000	12,000	-	7,500	(4,500)	
9429	Bldg. Rental - Other	55,000	56,000	(1,000)	55,000	-	
9441	Ad Concessions	-	-	-	-	-	
9448	Recreation Concessions	-	4,530	(4,530)	4,550	-	Snack Bar @ Swanston Community Center
9522	Homeowner Prop Tax Relief	26,500	26,500	-	26,500	-	
9532	Aid County Funds	-	-	-	-	-	
9569	State Grants	235,000	235,000	-	251,000	16,000	Bridges Grant from State ACES Program Recreation Classes, Programs, Activities, Special Events
9646	Recreation - Svc Charge	640,000	652,000	(12,000)	640,000	-	
9699	SVC Fees Other	-	-	-	-	-	
9710	Cash Overages	-	187	(187)			Petty Cash Fund
9730	Donations & Contributions	30,000	15,000	15,000	30,000	-	Coffee Fund, Trusts,
9740	Insurance Proceeds	20,000	12,018	7,982	20,000	-	
9790	Misc. Other Revenue	15,000	10,884	4,117	15,000	-	Restitutions, Reimbursements, Refunds
979904	Prior Year Misc Revenue	-	-				
	sub-total	1,033,500	1,024,118	9,382	1,049,550	11,500	
	Grand Total	3,682,900	3,764,285	(81,385)	4,222,995	535,545	
	Revenue Carry Over		81,385.20				

Mission Oaks Maintenance and Improvement District

Assessment Budget Fund 336B

Fiscal Year 2019-2020

CARRYOVER	Adopted FY2019	Estimate Year End	Preliminary FY2020
Carryover-	-121589		595,371
REVENUE	Adopted FY2019	Estimate Year End	Preliminary FY2020
Assessment & Interest	1,182,225	1,188,654	1,177,725
Cell Tower Lease & Grants	545,500	323,250	256,500
Total	1,727,725	1,511,904	1,434,225
Reserve Release	5,364		
Carryover & Revenue	1,727,725		2,029,596
EXPENDITURES	Adopted FY2019	Estimate Year End	Preliminary FY2020
Services and Supplies	491,500	426,500	580,500
Interfund Chrgs/Contingency		-	150,000
Capital Improvements	1,120,000	500,000	1,200,000
Total	1,611,500	926,500	1,930,500
Projects/Reserve to be Decided			99,096
Current Reserve Balance	198,019		

	FY 18-19 Adopted Budget	FY 18-19 Estimated Year End	Difference	FY 19-20 Preliminary	Change Adopted vs. Base Budget	<i>Provide a detailed description of what is budgeted in each account AND an explanation of changes from Adopted Budget to Actual YE and Adopted Budget to Base (including AARs or other significant changes)</i>
2000 Services & Supplies						
20210300 Agriculture & Horticulture Service	250,000	215,000	35,000	260,000	10,000	Landscape Contract for Park Maintenance/Care
20210400 Agriculture & Horticulture Supply	10,000	10,000	0	20,000	10,000	Supplies for Maintenance & Care of Parks
20211100 Building Maintenance Service	20,000	0	20,000	62,000	42,000	Add \$12,000 from General Fund 2111
20211200 Building Maintenance Supply	10,000	0	10,000	4,000	-6,000	Add \$4,000 fro General Fund 2112
20212200 Chemical Supplies	1,500	1,500	0	2,500	1,000	
20213100 Elect Maintenance Services	0	0	0	0	0	
20213200 Elect Maintenance Supplies	0	0	0	0	0	
20214100 Land Improvement Service	0	0	0	0	0	
20214200 Land Improvement Supply	0	0	0	0	0	
20215100 Mechanical Systems Maint Services	0	0	0	15,000	15,000	HVAC Planned Maintenance and Repairs
20215200 Mechanical Systems Maint Supplies	0	0	0	2,000	2,000	HVAC Parts and Supplies
20216100 Painting Services	0	0	0	0	0	
20216200 Painting Supplies	0	0	0	0	0	
20216700 Plumbing Services	0	0	0	0	0	
20216800 Plumbing Supplies	0	0	0	0	0	
20216800 Telephone Service	0	0	0			
20219800 Water Service	115,000	115,000	0	126,500	11,500	Irrigation and Domestic Water/Plan for Increase in Fees
20220500 Auto Maint Service	0	0	0	0	0	
20220600 Auto Maint Supplies	0	0	0	0	0	
20222600 Expendable Tools	0	0	0	0	0	
20223600 Fuel & Lubricants	0	0	0	0	0	
20225100 Medical Eq Maintenance	0	0	0	0	0	
20226200 Office Equipment Maintenance	0	0	0	0	0	
20226500 Inventoriable Equipment	0	0	0	0	0	
20227100 Radio & Electronic Services	0	0	0	0	0	
20227200 Radio & Electronic Supplies	0	0	0	0	0	
20227500 Rents & Leases	0	0	0	0	0	
20229100 Other Equip Maint Services	0	0	0	0	0	
20229200 Other Equip Maint Supplies	0	0	0	3,500	3,500	Misc Hardware and Hand Tools
20232200 Custodial Services	0	0	0	0	0	

	FY 18-19 Adopted Budget	FY 18-19 Estimated Year End	Difference	FY 19-20 Preliminary	Change Adopted vs. Base Budget	<i>Provide a detailed description of what is budgeted in each account AND an explanation of changes from Adopted Budget to Actual YE and Adopted Budget to Base (including AARs or other significant changes)</i>
2000 Services & Supplies						
20244400 Medical Supplies	0	0	0	0	0	
20255100 Planning Services		0	0	0	0	0 Planning Service for Gibbon & Swanston
20257100 Security Service	85,000	85,000	0	85,000	0	0 Park Patrol - Sheriffs Off-Duty & FEC Police
20259100 Other Professional Services	0	0	0	0	0	0 Engineering, Environmental, & Architectual Svcs
20281304 Sales Tax Adj - Board of Equalization	0	0	0	0	0	
20283101 Fees	0	0	0	0	0	
20288000 PY Expend	0	0	0	0	0	0 County Sales Tax Audit
20289800 Other Op Exp Sups	0	0	0			
20293100 Assessment Collection	0	0	0	0	0	0 County Charges for Collection of Assessment Fees
20293400 Public Works Services	0	0	0	0	0	0 County Charges for Assistance on Projects
20293402 Technical Services	0	0	0	0	0	0 County Technical - LAB and CI/LC
Total Services & Supplies	491,500	426,500	65,000	580,500		
4000 Fixed Assets						
42420100 Buildings	100,000	0	100,000	100,000	0	0 Swanston Pump House
42420200 Improvements	1,020,000	500,000	520,000	1,100,000	80,000	0 Gibbons Pathway and Swanston Projects
43430100 Equipment	0	0	0	0		
Total Fixed Assets	1,120,000	500,000	620,000	1,200,000	80,000	
7000 Contingency Appropriation						
79790100 Contingency Appropriation	0	0	0	150,000		
Grand Total	1,611,500	926,500	685,000	1,930,500	319,000	
New Carryover	685,000					

Revenues Summary	FY 18-19 Adopted Budget	FY 18-19 Estimated Year End	Difference	FY 19-20 Preliminary	Change Adopted vs. Base Budget	<i>Provide a detailed description of what is budgeted in each account AND an explanation of changes from Adopted Budget to Actual YE and Adopted Budget to Base (including AARs or other significant changes)</i>
Carryover	-121,589			595,371		Interest
Reserve Release	5,364					Hazelwood Reimbursment
						State Parks Grant - Reimbursement for Gibbons
94941000 Interest Income	10,000	10,000	-	5,500	-4,500	Valley Oak Park - New Co-located Tower plus Tmobile
95953200 Aid to County Funds	21,500	24,311	(2,811)	21,500	0	State Bond
96963200 State Grant - Land & Water	280,000	280,000	-	-	-280,000	Assessor Calculations
96969000 Lease Property - Cell Towers*	44,000	43,250	750	35,000	-9,000	
97973000 Donations/Contributions	200,000	19	199,981	200,000	0	
97976200 Assessment Fees	1,172,255	1,164,324	7,931	1,172,225	-30	
97979000 Micellaneous Revenue	-	0	-	-	0	
Total	1,727,755	1,521,904	205,851	2,029,596	301,841	
Grand Total	1,611,530	1,521,904	-89,626	2,029,596	301,841	
New Carryover	-89,626			99,096		