

**ADVISORY BOARD OF DIRECTORS
AGENDA**

Regular Monthly Meeting
Tuesday, May 11, 2021 at 5:30 pm



Due to the State of California's shelter in place orders our Advisory Board of Directors Meeting will be held remotely via Zoom Meetings (The Zoom platform is ADA compliant).

Due to the current closure of the district office, meeting materials may be obtained online at MORPD.com.

The public may attend and make a public comment by visiting:

<https://us02web.zoom.us/j/86203692996?pwd=TmMxL1E4cW5RZEszUzF0QStWZXNodz09>

Meeting ID: 862 0369 2996, Passcode: 959932

You may also call in to 1-669-900-9128 (*long distance rates may apply*)

At the beginning of the remote meeting the Board Clerk will ask if anyone wishes to comment on either a specific agenda item or an item not on the agenda but within the jurisdiction of the board. If you need assistance or have questions, please call Debra Tierney at 916-359-1601 prior to 4 pm.

Call to Order: 5:30 pm

Pledge of Allegiance:

Roll Call:

Chairperson's Comments:

Board Comments/Discussion:

Public Comment: Members of the public may address the Board on District topics not listed on this agenda. It is a violation of state law for the Board to discuss or act on non-agenda items. Board members may only briefly ask clarifying questions or refer matters to staff. Speakers are limited to three (3) minutes.

****Denotes agenda items with attached information***

Consent:

1. Approval of March 9, 2021 Regular Board Meeting Minutes *

Information:

2. Mission Oaks Recreation and Park District (MORPD) Park Patrol Reports for April 2021 from Fulton El Camino Police and Sacramento County Sherriff Off duty Patrol for April 2021 *
3. Monthly Budget Report, March 1-31, 2021, Period 9 FY 2020-21 *
4. Administrative Division Report
5. Recreation Division Report *
6. Parks Division Report *
7. Photos of Interest *

Chairperson Jeff Rothberg
Vice Chair Nghia Nguyen

Advisory Board Members

Member Michael Alcalay

Clerk Robert Evans
Member Pati Todd

Action:

8. Authorize Francisco and Associates, Inc. (FAI) to levy assessments for FY 2021-22 per the findings of the PRMID parcel audit *
9. Approve Resolution 2021-04 Declaring the Intention to Levy Assessments for Fiscal Year 2021-22 Preliminarily Approving the Engineer's Report and Providing Notice of Public Hearing of the Mission Oaks Recreation and Park District Parks and Recreation Maintenance and Improvement District *
10. Approve Resolution 2021-03 Declaring Equipment as Surplus to the needs of the District *

Staff Comments/Reports:

Next Regular Meeting: Tuesday, June 8, 2021. As of the date of this notice, social distancing measures are in effect due to the COVID-19 pandemic. Parties interested in participating in the public hearing should visit the District's website at <https://www.morpd.com/advisory-board-meetings> for current information on how to provide public comment.

Mission Oaks Recreation and Park District does not discriminate against persons with disabilities and offers an accessible facility. If you wish to attend this meeting and will require assistance to participate, please contact Debra Tierney at 916-359-1601 no later than 24 hours prior to the meeting.

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 May 7, 2021, Debra Tierney, Clerk of the Board.



**Advisory Board of Directors
Regular Meeting Minutes
Tuesday, April 13, 2021 at 5:30 pm
Via Zoom Meeting ID 874 8614 4487**

- Call to Order:** 5:30 pm by Chairperson Rothberg.
- Pledge of Allegiance:** Announced by Chairperson Rothberg.
- Roll Call:**
- MORPD Directors Present:** Rothberg, Nguyen, Evans, Todd and Alcalay.
- MORPD Staff Present:** Barton, Hichborn, Woodland, Ballis, Friedrich and Dahlberg.
- Public Present:** Cher Hill and Ed Espinoza from Francisco & Associates.
- Chairperson's Comments:** None.
- Board Comments/Discussion:** None.

Announcement by Chairperson: Members of the public may address the Board on District topics not listed on this agenda. It is a violation of state law for the Board to discuss or act on non-agenda items. Board members may only briefly ask clarifying questions or refer matters to staff. Speakers are limited to three (3) minutes.

Public Comment: Cher Hill states that Rodney Dahlberg and J.R. Hichborn did a great job with the Eastern Oak pickleball court rules. She thanks them for their transparency and great information.

Information:

1. Mission Oaks Recreation and Park District (MORPD) Park Patrol Reports for March 2021 from Fulton El Camino Police and Sacramento County Sheriff Off Duty Patrol by Parks Superintendent J.R. Hichborn.
2. Monthly Budget Report, February 1-28, 2021, Period 8, FY 2020-21 by Finance Manager Darren Woodland. Director Rothberg thanks Woodland for adding the percentage used column back in.
3. Administrative Division Report by District Administrator Daniel Barton. Future meetings will be hybrid with some people in person and some people on Zoom. Barton thanks Riva Ballis for filling in as Clerk of Board for this meeting. Dish Network is looking to rent the remaining cell tower at Valley Oak Park.
4. Recreation Division Report by Recreation Supervisor Nicole Friedrich. Chairperson Rothberg compliments the Fortnite eSports competition and congratulates his son on winning.
5. Parks Division Report by Parks Superintendent J.R. Hichborn. The Splash Park updates will allow for automation and less staff time. Barton hopes to open the Splash Park after June 15. Vice Chairperson Nguyen expressed concern over water usage for the upcoming drought and Chairperson Rothberg asked that the board is kept updated on challenges faced due to the drought.
6. Photos of Interest by Parks Superintendent J.R. Hichborn

Consent:

7. Approval of February 9, 2021 Regular Board Meeting Minutes.
8. Approval of March 9, 2021 Regular Board Meeting Minutes. Director Alcalay requests that the meeting minutes be at the front of the packet and top of the agenda moving forward.

Action: After discussion, on a Motion by Director Evans, seconded by Director Todd, the Advisory Board of Directors voted to approve the February 9, 2021 and March 9, 2021 Regular Meeting Minutes. A roll call vote was taken. Directors Rothberg, Nguyen, Evans, Todd and Alcalay approve the motion.

Chairperson Rothberg states that there was a request by Barton to move item #11 to before item #9.

Action:

11. Approval of Resolution 2021-02 Directing Preparation of the Engineer's Report for Mission Oaks Parks and Recreation Maintenance and Improvement District. Ed Espinoza from Francisco & Associates is present to discuss the preparation of the Engineer's Report.

Action: After discussion, on a Motion by Director Evans, seconded by Director Alcalay, the Advisory Board of Directors voted to approve Resolution 2021-02 Directing Preparation of the Engineer's Report for Mission Oaks Parks and Recreation Maintenance and Improvement District. A roll call vote was taken. Directors Rothberg, Nguyen, Evans, Todd and Alcalay approve the motion.

Director Alcalay requests that all future votes be taken by roll call only.

Discussion:

9. Playground standards by Parks Superintendent J.R. Hichborn. Director Alcalay requests the dates that each playground was installed at each park. Chairperson Rothberg agrees with the request for dates along with a checklist of considerations for a new playground. Director Todd asks for sustainability of materials to be added to the checklist. Director Alcalay requests a process for how the District develops new parks and playgrounds.

Action:

10. Award Custodial Services Contract. Staff recommends awarding the three-year custodial services contract to City Wide Maintenance for the annual amount of \$70,800, with a fourth- and fifth-year option in the amount of \$81,120.

Action: After discussion, on a Motion by Director Todd, seconded by Director Evans, the Advisory Board of Directors voted to award the Custodial Services Contract as recommended. A roll call vote was taken. Directors Rothberg, Nguyen, Evans, Todd and Alcalay approve the motion.

Staff/Board Comments: Barton wants to schedule the upcoming Recreation, Facilities and Personnel Committee Meetings in that order. Director Todd advises that access on American River Drive will be challenging for staff due to current repaving. Chairperson Rothberg thanks Ballis for being both Host and Clerk of Board for this meeting.

Next Regular Meeting: Tuesday, May 11, 2021 at 5:30 pm. As of the date of this notice, social distancing measures are in effect due to the COVID-19 pandemic. Parties interested in participating in the public hearing Mission Oaks Recreation and Park District
April 13, 2021 Advisory Board of Directors Regular Meeting Minutes

should visit the District's website at <https://www.morpd.com/advisory-board-meetings> for current information on how to provide public comment.

Adjournment: 7:07 pm

Riva Ballis, Interim Clerk of Board

May 13, 2021

Date

DRAFT

STAFF REPORT



DATE: May 5, 2021
 TO: MORPD Advisory Board of Directors
 FROM: J.R. Hichborn, Parks Superintendent
 SUBJECT: FEC Park Patrol Reports for April 2021

Fulton El Camino Park Police Patrol Logs



Ashton Park

No issues in April

Cowan Park

No issues in April

Eastern Oak Park

No issues in April

Gibbons Park

Parking Citations Issued

1) Date/Time: 2021-04-04 17:40

V1: 5200(a) CVC Display of two license plates required

Warnings Issued

1) Date/Time: 2021-04-12 16:31

Violation: SCO 9.36.057(a)

Hazelwood Greens

Notice to Appear Issued

1) Date/Time: 2021-04-05 18:39

Violation 1: 9.36.061(a)(4) SCO Animal leash, Severity: Inf

Maddox Park

Parking Citations Issued

1) Date/Time: 2021-04-07 18:58

V1: 4000(a) CVC No current registration

Mission North Park

Parking Citations Issued

1) Date/Time: 2021-04-27 16:30

V1: 4000(a) CVC No current registration

V2: 5200(a) CVC Display of two license plates required

Warnings Issued

1) Date/Time: 2021-04-12 16:18

Violation: 4000a

Oak Meadow Park

No issues in April

Orville Wright Park

No issues in April

Shelfield Park

No issues in April

Sierra Oaks

No issues in April

Swanston Park

Notice To Appear Issued

1) Date/Time: 2021-04-19 19:22

Violation 1: 14601.1(a) CVC Suspended License, Severity: Mis

Violation 2: 16028(a) CVC No Insurance, Severity: Inf

2) Date/Time: 2021-04-19 18:45

Violation 1: 11377(a) HS Possession of a controlled substance, Severity: Mis

3) Date/Time: 2021-04-19 19:04

Violation 1: 11377(a) HS Possession of a controlled substance, Severity: Mis

Violation 2: 602(k) PC Trespassing, Severity: Mis

4) Date/Time: 2021-04-19 18:57

Violation 1: 9.36.061(a)(4) SCO Animal leash, Severity: Inf

Parking Citations Issued

1) Date/Time: 2021-04-05 19:33

V1: 9.36.065(d) SCO Failure to park in designated area

2) Date/Time: 2021-04-19 18:41

V1: 4000(a) CVC No current registration

3) Date/Time: 2021-04-19 18:43

V1: 4000(a) CVC No current registration

Valley Oak Park

No issues in April

Windemere Park

No issues in April

STAFF REPORT



DATE: May 5, 2021
TO: MORPD Advisory Board of Directors
FROM: J.R. Hichborn, Parks Superintendent
SUBJECT: Sacramento Sherriff Off duty Patrol for April 2021

MISSION OAKS PARK PATROL

Sacramento Sheriff's Off-Duty Patrol Activity Log (employer #56)

Call Sign: **MO4**

Date:	04-09-2021	Deputy 1 / Badge:	Deputy Dutton #1310	Vehicle #:	122-337
Start Time:	1600	Deputy 2 / Badge:		Starting Mileage:	90750
End Time:	2200			Ending Mileage:	90787

Activity Notes/Summary

Time Activity Description/Disposition

1600 Hours/04-09-2021/(Friday): I, Deputy Dutton #1310 (Unit MO4) was assigned to the Sacramento County Sheriff's Office's off-duty assignment Mission Oaks Parks and Recreation (MOPRD). As always, I checked the Mission Oaks Parks email and there was one (1) new emails from JR.

2149 Hours: I received a phone call from JR regarding an email from resident near Eastern Oak Park concerning after hour park goers in park. I related to JR I just left the park it was empty and the gates were locked. I returned back to the park at 2152 hours and walked the park again and did not locate anyone in park. **(CAD Event #21-104368)**

Event/Report #: XXX

I spoke to JR regarding the week's activity concerning Mission Oaks Parks and Recreation. JR indicated the suspect at Orville Wright Park had not been using the new park pay structure as his/her personal restroom. JR further indicated if extra watches for Swanston Park due to construction next to water park.

Event/Report #: XXX

Due to recent community complaints related to park goers, I monitored the four (4) way stop sign located at Mission Ave and North Avenue which is located south of Mission North Park. No citations were issued for traffic stop, but education regarding safety. (EDUCATION VS CITATION)

Event/Report #: XXX

The cleaning staff wanted me to stay with them while they cleaned Swanston Park due to frequent suspicious subjects had been in the park during the week.

Event/Report #: XXX

2109 Hours: Multiple subjects contacted at Oak Meadow Park after hours. Subjects were contacted on the north side picnic tables. No drug indicia were located, but marijuana use was indicated. Subjects left the park without incident at request.

MISSION OAKS PARK PATROL

Sacramento Sheriff's Off-Duty Patrol Activity Log (employer #56)

Call Sign: **MO4**

Date:	04-10-2021	Deputy 1 / Badge:	Deputy Dutton #1310	Vehicle #:	122-337
Start Time:	0600	Deputy 2 / Badge:		Starting Mileage:	90787
End Time:	1200			Ending Mileage:	90825

Activity Notes/Summary

Time Activity Description/Disposition

0600 Hours/04-10-2021/(Saturday): I, Deputy Dutton #1310 (Unit MO4) was assigned to the Sacramento County Sheriff's Office's off-duty assignment Mission Oaks Parks and Recreation (MOPRD). As always, I checked the Mission Oaks Parks email and there were no new emails.

Event/Report #: 21-104595

0612 Hours: I was conducting routine patrol at Gibbons Park when I observed a suspicious vehicle parked in the south parking lot. The windows were fogged as if occupants were inside. I contacted a male and female occupant inside of the vehicle and the male was on formal searchable probation. I conducted a records check and it revealed the subjects were contacted at the same location on 3-24-2021 (CAD Event 21-86094) where SSO deputies responded to a call for service regarding a suspicious vehicle which indicated drug use. I conducted a probation search of the vehicle and I observed drug paraphernalia, but not a useable amount of methamphetamine. The occupants stated they arrived at the park late last night or early this morning and had used the night prior. I conducted a set of standardized field sobriety tests (SFSTS) to determine if the subjects were able to drive a motor vehicle safely. The male who was contacted in the driver seat was determined unable to drive and the female half exhibited results which indicated she was able too. The subjects were advised of park hours of operation, penal/SCC codes regarding drug use and left without incident.

Event/Report #: XXX

0730 Hours: I checked the play area at Oroville Wright Park regarding documented homeless activity. There were no signs of homeless activity and no human feces observed.

Event/Report #: 21-104646

0806 Hours: While on routine patrol at Ashton Park, I observed an older black Toyota with no plate parked in the parking lot with no occupants inside. I attempted to obtain a VIN of the vehicle and was unable too due to it being unreadable. As I was attempting to obtain VIN the owner of the vehicle approached from the restroom. The subject stated he was the owner and was on probation. I conducted a probation check of the vehicle and it resulted in negative results. The driver's license was suspended and registration was not current. The driver was advised of the violations and left the park without incident. I was thanked by park goers as he appeared suspicious to them. Also at the park, there was an organization called "Rattle Snake Avoidance"- per organization they train dogs to avoid rattle snakes. Spoke to JR about the organization and it's a MO affiliated event.

Event/Report #: 21-104658

0916 Hours: I was contacted by JR regarding a disturbance at Gibbon Park which indicated a dispute over area rental. JR related rentals would resumed May 1st and as of right now space is 1st come 1st serve. At 0924 hours I arrived on scene and contacted MO Park Staff at MO Community Center who notified the incident was resolved. One party classified the other party as "Asian hate" and both parties were separated and the disturbance was mediated. The groups were assigned different spaces with the help of MO staff.

MISSION OAKS PARK PATROL

Sacramento Sheriff's Off-Duty Patrol Activity Log (employer #56)

Call Sign: MO4

Date:	04-23-2021	Deputy 1 / Badge:	Deputy Dutton #1310	Vehicle #:	122-338
Start Time:	1600	Deputy 2 / Badge:		Starting Mileage:	97462
End Time:	2200			Ending Mileage:	97505

Activity Notes/Summary

<u>Time</u>	<u>Activity Description/Disposition</u>
1600 Hours/04-23-2021/(Friday):	<p>I, Deputy Dutton #1310 (Unit MO4) was assigned to the Sacramento County Sheriff's Office's off-duty assignment Mission Oaks Parks and Recreation (MOPRD). As always, I checked the Mission Oaks Parks email and there were no new emails concerning park operations.</p> <p>I spoke to JR regarding how the week went and what problems arose during the week. JR mentioned the homeless subject that had been defecating at Oroville Wright Park returned to the playset area and the subject who damaged Swanston Park property during the week.</p>

Event/Report #: 21-119747

1834 Hours: I, along with a FEC park unit was dispatched to Maddox Park regarding a white male adult in his 30's, bald, wearing gray and shorts screaming. The text of the call further indicated the subject was hitting things with a blue/white striped towel. We searched the park and surrounding area and was unable to locate the subject. I made contact with the reporting party and she indicated the subject did not appear homeless and was last seen walked EB on Thor Way towards Walnut Avenue. Based on what was described, the subject appeared to be suffering from a mental illness. The subject did not cause any damage to the property.

MISSION OAKS PARK PATROL

Sacramento Sheriff's Off-Duty Patrol Activity Log (employer #56)

Call Sign: **MO4**

Date:	04-24-2021	Deputy 1 / Badge:	Deputy Dutton #1310	Vehicle #:	122-338
Start Time:	0600	Deputy 2 / Badge:		Starting Mileage:	97505
End Time:	1200			Ending Mileage:	97547

Activity Notes/Summary

<u>Time</u>	<u>Activity Description/Disposition</u>
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0600 Hours/04-24-2021/(Saturday): I, Deputy Dutton #1310 (Unit MO4) was assigned to the Sacramento County Sheriff's Office's off-duty assignment Mission Oaks Parks and Recreation (MOPRD). As always, I checked the Mission Oaks Parks email and there were no new emails concerning park operations.

At the beginning of watch (BOW), I checked Oroville Wright Park for the homeless subject who had been defecating near the new playset. There were no signs of homeless activity.

I checked Swanston Park for Naqibulla **FAZELI** who had been previously trespassed and cited for vandalism during non SSO Off-Duty Assignment. FAZELI was not located at any MOPRD property.

Event/Report #: 21-120172

0630 Hours: I cited a gray Crown Victoria that was parked in Swanston Park overnight. The vehicle had expired registration as well.
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STAFF REPORT

DATE: May 5, 2021
TO: MORPD Advisory Board of Directors
FROM: Darren Woodland, Finance Manager
SUBJECT: March 2021 Budget Reports

FINDINGS:

The findings from the March 2021 budget report for the General Fund - 336A:

1. Correcting journal entries have been made to almost all miscoded items. The adjustments will show on the April & May 2021 budget reports.
2. The Natural Gas/Fuel account shows an overage of \$38.17. This account is for payments to PG&E. This expense was miscoded. This is a SMUD payment that belongs in the Electricity account.
3. The Refuse Collection/Disposal Service account shows an overage of \$4,333.53 due to an unexpected increase in garbage collection fees.
4. The Telephone account shows an overage of \$4,596.51 due to an account reclassification. Funds spent on internet services from Consolidated Communications were transferred from the Data Processing Services account to the Telephone account.
5. The Auto Maintenance Service account shows an overage of \$339.77 due to an increase in auto repairs.
6. The Cellphone account shows an overage of \$1,338.05. These are payments to T-mobile & employee cell phone reimbursements. The overage is due to an an increase in cellphone expenses.
7. The Uniform Allowance account shows an overage of \$1,662.11. This is due to an increase in laundry for uniforms.
8. The Software account shows an overage for \$8,828.09. There are no budgeted funds in this account. These funds will be transferred & consolidated into the Membership Dues account.
9. The DTech Labor – ACP account shows an overage of \$20,336.08. There are no budgeted funds in this account. These funds will be transferred to the Data Processing Services account.

The findings from the March 2021 budget report for the Assessment Fund - 336B:

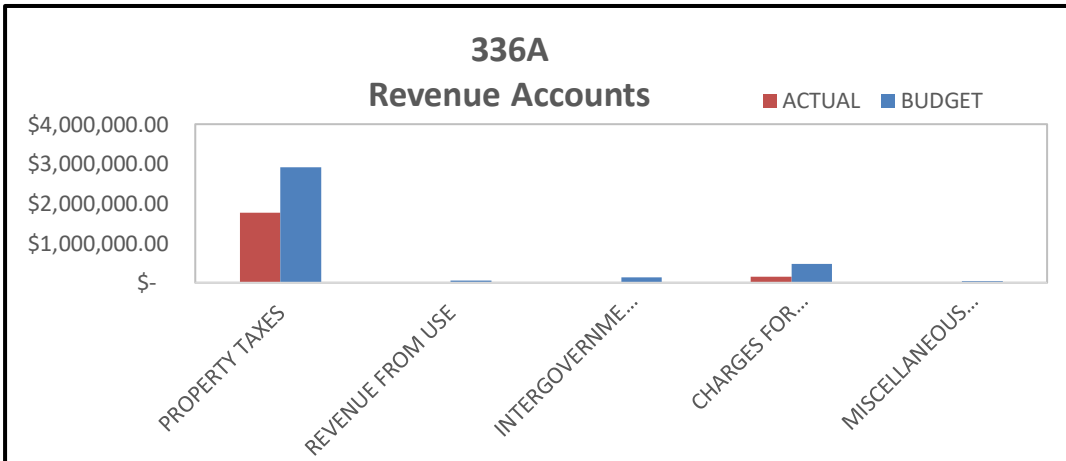
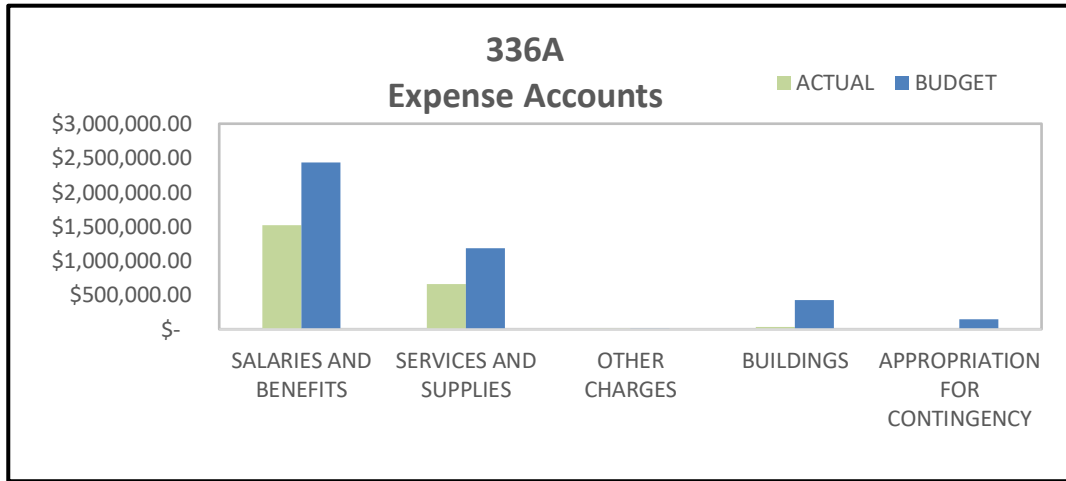
1. The GS contract services account shows and overage of \$381.24. This is a charge by Sacramento County's Dept. of General Services for services rendered.



GENERAL FUND - 336A				
EXPENSES	BUDGET	ACTUAL	AVAILABLE	% USED
SALARIES AND BENEFITS	\$ 2,431,007.00	\$ 1,517,540.57	\$ 913,466.43	62.4%
SERVICES AND SUPPLIES	\$ 1,179,560.00	\$ 661,975.86	\$ 517,584.14	56.4%
OTHER CHARGES	\$ 2,000.00	\$ 989.78	\$ 1,010.22	49.5%
BUILDINGS	\$ 425,000.00	\$ 32,448.98	\$ 392,551.02	7.6%
APPROPRIATION FOR CONTINGENCY	\$ 150,000.00	\$ -	\$ 150,000.00	0.0%
TOTAL EXPENSE	\$ 4,187,567.00	\$ 2,212,955.19	\$ 1,971,767.20	52.9%

REVENUES	BUDGET	ACTUAL	AVAILABLE	% EARN
PROPERTY TAXES	\$ 2,917,303.00	\$ 1,768,809.69	\$ 1,148,493.31	60.6%
REVENUE FROM USE	\$ 62,500.00	\$ 4,009.19	\$ 58,490.81	6.4%
INTERGOVERNMENTAL REVENUE	\$ 143,350.00	\$ 13,889.03	\$ 129,460.97	9.7%
CHARGES FOR SERVICES	\$ 476,440.00	\$ 159,681.69	\$ 316,758.31	33.5%
MISCELLANEOUS REVENUE	\$ 40,000.00	\$ 14,563.38	\$ 25,436.62	36.4%
TOTAL REVENUE	\$ 3,639,593.00	\$ 1,960,952.98	\$ 1,678,640.02	53.9%

GRAND TOTAL	\$ (547,974.00)	\$ (252,002.21)	\$ (293,127.18)	46.5%
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YTD Budget Report
 General Fund - 336A
 March 2021

Fiscal Year 2020-2021
 Period 9

EXPENSE - COMMITMENT ITEM	BUDGET	ACTUAL	PENDING	AVAILABLE	% USED
10111000 FULL-TIME WAGES	\$ 1,253,384.00	\$ 780,359.84	\$ -	\$ 473,024.16	62.3%
10112100 PART-TIME WAGES	\$ 371,570.00	\$ 197,349.49	\$ -	\$ 174,220.51	53.1%
10112400 BOARD MEMBER	\$ 6,000.00	\$ 1,950.00	\$ -	\$ 4,050.00	32.5%
10113200 TIME/ONE HALF OT	\$ -	\$ 155.34	\$ -	\$ (155.34)	0.0%
10114300 ALLOWANCES	\$ 6,000.00	\$ 4,500.00	\$ -	\$ 1,500.00	75.0%
10115200 TERMINAL PAY	\$ 15,000.00	\$ 25,740.78	\$ -	\$ (10,740.78)	171.6%
10121000 RETIREMENT	\$ 409,750.00	\$ 264,801.11	\$ -	\$ 144,948.89	64.6%
10122000 OASDHI	\$ 23,039.00	\$ 13,693.03	\$ -	\$ 9,345.97	59.4%
10123000 GROUP INS	\$ 239,334.00	\$ 145,810.98	\$ -	\$ 93,523.02	60.9%
10123002 DENTAL PLAN ER	\$ 31,284.00	\$ 16,471.50	\$ -	\$ 14,812.50	52.7%
10123003 LIFE INS - ER CO	\$ 371.00	\$ 225.40	\$ -	\$ 145.60	60.8%
10123004 VISION INS - ER	\$ 75,275.00	\$ 335.32	\$ -	\$ 74,939.68	0.4%
10124000 WORK COMP - ACP	\$ -	\$ 59,437.00	\$ -	\$ (59,437.00)	0.0%
10125000 SUI - ACP	\$ -	\$ 6,710.78	\$ -	\$ (6,710.78)	0.0%
* 10 - SALARIES AND BENEFITS	\$ 2,431,007.00	\$ 1,517,540.57	\$ -	\$ 913,466.43	62.4%
20200500 ADVERTISING	\$ 3,600.00	\$ 1,384.64	\$ -	\$ 2,215.36	38.5%
20201500 BLUE PRINT SVC	\$ -	\$ -	\$ -	\$ -	0.0%
20202100 BOOKS/PER SVC	\$ 200.00	\$ 15.99	\$ -	\$ 184.01	8.0%
20202900 BUS/CONFERENCE	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	0.0%
20203500 ED/TRAINING SVC	\$ 2,000.00	\$ 986.58	\$ -	\$ 1,013.42	49.3%
20203600 ED/TRAINING SUP	\$ 500.00	\$ -	\$ -	\$ 500.00	0.0%
20203900 EMP TRANSPORTATION	\$ 3,725.00	\$ 975.89	\$ -	\$ 2,749.11	26.2%
20205100 INS LIABILITY	\$ 112,000.00	\$ 112,355.00	\$ -	\$ (355.00)	100.3%
20206100 MEMBERSHIP DUES	\$ 7,910.00	\$ 5,021.72	\$ -	\$ 2,888.28	63.5%
20206500 MICROFILM SVC	\$ 100.00	\$ 79.84	\$ -	\$ 20.16	79.8%
20206600 MICROFILM SUP	\$ 100.00	\$ -	\$ -	\$ 100.00	0.0%
20207600 OFFICE SUPPLIES	\$ 5,000.00	\$ 1,929.51	\$ -	\$ 3,070.49	38.6%
20208100 POSTAL SVC	\$ 11,500.00	\$ 752.60	\$ -	\$ 10,747.40	6.5%
20208101 METERED MAIL	\$ -	\$ -	\$ 417.00	\$ (417.00)	0.0%
20208500 PRINTING SVC	\$ 9,000.00	\$ 2,254.56	\$ -	\$ 6,745.44	25.1%
20210300 AGRI/HORT SVC	\$ -	\$ 19,537.63	\$ -	\$ (19,537.63)	0.0%
20211100 BLDG MAINT SVC	\$ 13,000.00	\$ 899.50	\$ -	\$ 12,100.50	6.9%
20211200 BLDG MAINT SUP	\$ 8,400.00	\$ 5,003.70	\$ -	\$ 3,396.30	59.6%
20212200 CHEMICAL SUPPLIE	\$ 625.00	\$ 46.80	\$ -	\$ 578.20	7.5%
20213100 ELECT MAINT SVC	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	0.0%
20213200 ELECT MAINT SUP	\$ 2,500.00	\$ 160.98	\$ -	\$ 2,339.02	6.4%
20214100 LAND IMP MAINT SVC	\$ 19,250.00	\$ 15,214.00	\$ -	\$ 4,036.00	79.0%
20214200 LAND IMP MAINT SUP	\$ 27,000.00	\$ 14,371.47	\$ -	\$ 12,628.53	53.2%
20215100 MECH SYS MAINT SVC	\$ 15,400.00	\$ 2,387.08	\$ -	\$ 13,012.92	15.5%
20215200 MECH SYS MAINT SUP	\$ 2,100.00	\$ 1,279.27	\$ -	\$ 820.73	60.9%
20216100 PAINTING SVC	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.0%
20216200 PAINTING SUP	\$ 2,500.00	\$ 474.93	\$ -	\$ 2,025.07	19.0%
20216700 PLUMBING MAINT SVC	\$ 6,500.00	\$ 5,203.83	\$ -	\$ 1,296.17	80.1%
20216800 PLUMBING MAINT SUP	\$ 10,700.00	\$ 7,404.80	\$ -	\$ 3,295.20	69.2%
20219100 ELECTRICITY	\$ 78,750.00	\$ 53,964.68	\$ -	\$ 24,785.32	68.5%
20219200 NAT GAS/LPG/FUEL	\$ 7,000.00	\$ 7,038.17	\$ -	\$ (38.17)	100.5%
20219300 REF COLL/DISP SVC	\$ 20,000.00	\$ 24,333.53	\$ -	\$ (4,333.53)	121.7%
20219301 STREET SWEEPING	\$ -	\$ 400.80	\$ -	\$ (400.80)	0.0%



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EXPENSE - COMMITMENT ITEM	BUDGET	ACTUAL	PENDING	AVAILABLE	% USED
20219500 SEWAGE DISP SVC	\$ 9,000.00	\$ 6,661.35	\$ -	\$ 2,338.65	74.0%
20219700 TELEPHONE SVC	\$ 23,000.00	\$ 27,596.51	\$ -	\$ (4,596.51)	120.0%
20219800 WATER	\$ -	\$ 4,203.80	\$ -	\$ (4,203.80)	0.0%
20220500 AUTO MAINT SVC	\$ 7,000.00	\$ 7,339.76	\$ -	\$ (339.76)	104.9%
20220600 AUTO MAINT SUP	\$ 2,100.00	\$ 1,311.17	\$ -	\$ 788.83	62.4%
20222600 EXPEND TOOLS	\$ 3,000.00	\$ 1,398.78	\$ -	\$ 1,601.22	46.6%
20222700 CELLPHONE/PAGER	\$ 7,000.00	\$ 8,338.05	\$ -	\$ (1,338.05)	119.1%
20223100 FIRE/CRASH/RESC	\$ -	\$ 5,000.00	\$ -	\$ (5,000.00)	0.0%
20223600 FUEL/LUBRICANTS	\$ 17,000.00	\$ 11,337.71	\$ -	\$ 5,662.29	66.7%
20226200 OFFICE EQ MAINT	\$ 3,800.00	\$ 570.53	\$ -	\$ 3,229.47	15.0%
20226500 INVENTORIAL EQ	\$ 25,000.00	\$ 13,628.28	\$ -	\$ 11,371.72	54.5%
20227100 RADIO/ELECT MAIN	\$ -	\$ -	\$ -	\$ -	0.0%
20227200 RADIO/ELECT MAIN	\$ -	\$ -	\$ -	\$ -	0.0%
20227500 RENT/LEASE EQ	\$ 19,800.00	\$ 13,885.28	\$ -	\$ 5,914.72	70.1%
20228100 SHOP EQ MAINT SVC	\$ 500.00	\$ -	\$ -	\$ 500.00	0.0%
20229100 OTHER EQ MAINT SVC	\$ 250.00	\$ 716.35	\$ -	\$ (466.35)	286.5%
20229200 OTHER EQ MAINT SUP	\$ 500.00	\$ 794.86	\$ -	\$ (294.86)	159.0%
20231300 UNIFORM ALLOW	\$ 9,800.00	\$ 11,462.11	\$ -	\$ (1,662.11)	117.0%
20231400 CLOTH/PERSONAL	\$ 6,500.00	\$ 496.99	\$ -	\$ 6,003.01	7.6%
20232100 CUSTODIAL SVC	\$ 77,000.00	\$ 33,212.50	\$ -	\$ 43,787.50	43.1%
20232200 CUSTODIAL SUP	\$ 17,600.00	\$ 13,540.73	\$ -	\$ 4,059.27	76.9%
20233100 FOOD/CATERING SVC	\$ -	\$ 26.50	\$ -	\$ (26.50)	0.0%
20233200 FOOD/CATERING SUP	\$ 9,000.00	\$ 975.34	\$ -	\$ 8,024.66	10.8%
20234200 KITCHEN SUP	\$ 1,100.00	\$ 103.87	\$ -	\$ 996.13	9.4%
20244300 MEDICAL SERVICES	\$ -	\$ 96.11	\$ -	\$ (96.11)	0.0%
20244400 MEDICAL SUPPLIES	\$ 800.00	\$ 5,947.13	\$ -	\$ (5,147.13)	743.4%
20250500 ACCOUNTING SVC	\$ 2,700.00	\$ 1,064.64	\$ 1,235.36	\$ 400.00	39.4%
20250700 ASSESSMENT COLL	\$ 50,575.00	\$ 18,256.45	\$ -	\$ 32,318.55	36.1%
20254100 PERSONNEL SVC	\$ 3,000.00	\$ 1,560.00	\$ -	\$ 1,440.00	52.0%
20254400 SAFETY PROGRAM	\$ 5,500.00	\$ -	\$ -	\$ 5,500.00	0.0%
20257100 SECURITY SVC	\$ 115,200.00	\$ 75,754.86	\$ -	\$ 39,445.14	65.8%
20257101 EXT CO PRO INVES	\$ -	\$ 4,745.00	\$ -	\$ (4,745.00)	0.0%
20259100 OTHER PROF SVC	\$ 27,000.00	\$ 7,711.80	\$ -	\$ 19,288.20	28.6%
20281100 DATA PROCESSING	\$ 56,500.00	\$ 15,247.97	\$ 1,382.00	\$ 39,870.03	27.0%
20281101 DTECH FEE	\$ -	\$ 1,618.19	\$ -	\$ (1,618.19)	0.0%
20281200 DATA PROCESSING	\$ 15,000.00	\$ 2,003.50	\$ -	\$ 12,996.50	13.4%
20281202 SOFTWARE	\$ -	\$ 8,828.09	\$ -	\$ (8,828.09)	0.0%
20281304 SALES TAX	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.0%
20283100 JUROR FEES	\$ -	\$ 14.99	\$ -	\$ (14.99)	0.0%
20283101 FEES	\$ -	\$ 2,681.98	\$ -	\$ (2,681.98)	0.0%
20285100 RECREATIONAL SVC	\$ 188,000.00	\$ 34,128.84	\$ -	\$ 153,871.16	18.2%
20285200 RECREATIONAL SUP	\$ 14,000.00	\$ 7,292.33	\$ -	\$ 6,707.67	52.1%
20285300 RECREATIONAL SUP	\$ 70,000.00	\$ 2,371.93	\$ -	\$ 67,628.07	3.4%
20287800 CREDIT CARD FEES	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	0.0%
20289800 OTHER OP EXP SUP	\$ 1,250.00	\$ 68.51	\$ -	\$ 1,181.49	5.5%
20289900 OTHER OP EXP SVC	\$ 3,950.00	\$ 2,188.17	\$ -	\$ 1,761.83	55.4%
20291100 DTECH LABOR - AC	\$ -	\$ 20,366.08	\$ -	\$ (20,366.08)	0.0%
20291500 COMPASS COSTS	\$ 3,775.00	\$ 3,951.32	\$ -	\$ (176.32)	104.7%
* 20 - SERVICES AND SUPPLIES	\$ 1,179,560.00	\$ 661,975.86	\$ 3,034.36	\$ 514,549.78	56.4%



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30345000 TAX/LIC/ASSESS	\$ 2,000.00	\$ 989.78	\$ -	\$ 1,010.22	49.5%
* 30 - OTHER CHARGES	\$ 2,000.00	\$ 989.78	\$ -	\$ 1,010.22	49.5%
42420100 BUILDINGS	\$ -	\$ -	\$ -	\$ -	0.0%
42420200 STRUCTURES	\$ 425,000.00	\$ 32,448.98	\$ -	\$ 392,551.02	7.6%
* 42 - BUILDINGS	\$ 425,000.00	\$ 32,448.98	\$ -	\$ 392,551.02	7.6%
79790100 CONTINGENCY APPR	\$ 150,000.00	\$ -	\$ -	\$ 150,000.00	0.0%
* 79 - APPROPRIATIONS	\$ 150,000.00	\$ -	\$ -	\$ 150,000.00	0.0%
** TOTAL EXPENSE ACCOUNTS	\$ 4,187,567.00	\$ 2,212,955.19	\$ 3,034.36	\$ 1,971,577.45	52.9%

REVENUE - COMMITMENT ITEM	BUDGET	ACTUAL	PENDING	AVAILABLE	% EARN
91910100 PROP TAX CUR SEC	\$ (2,673,853.00)	\$ (1,578,750.74)	\$ -	\$ (1,095,102.26)	59.0%
91910200 PROP TAX CUR UNS	\$ (94,000.00)	\$ (105,260.24)	\$ -	\$ 11,260.24	112.0%
91910300 PROP TAX CUR SUP	\$ (66,000.00)	\$ (23,163.16)	\$ -	\$ (42,836.84)	35.1%
91910400 PROP TAX SEC DEL	\$ (20,000.00)	\$ (24,391.88)	\$ -	\$ 4,391.88	122.0%
91910500 PROP TAX SUP DEL	\$ (3,500.00)	\$ (3,762.76)	\$ -	\$ 262.76	107.5%
91910600 PROP TAX UNITARY	\$ (58,000.00)	\$ (31,066.80)	\$ -	\$ (26,933.20)	53.6%
91912000 PROP TAX REDEMPTION	\$ (100.00)	\$ (99.93)	\$ -	\$ (0.07)	99.9%
91913000 PROP TAX PR UNSE	\$ (1,500.00)	\$ (1,845.90)	\$ -	\$ 345.90	123.1%
91914000 PROP TAX PENALTY	\$ (350.00)	\$ (468.28)	\$ -	\$ 118.28	133.8%
* 91 - TAXES	\$ (2,917,303.00)	\$ (1,768,809.69)	\$ -	\$ (1,148,493.31)	60.6%
94941000 INTEREST INCOME	\$ (35,000.00)	\$ (3,874.19)	\$ -	\$ (31,125.81)	11.1%
94942900 BLDG RENTAL	\$ (27,500.00)	\$ (135.00)	\$ -	\$ (27,365.00)	0.5%
94944800 REC CONCESSIONS	\$ -	\$ -	\$ -	\$ -	0.0%
* 94 - REVENUE FROM USE	\$ (62,500.00)	\$ (4,009.19)	\$ -	\$ (58,490.81)	6.4%
95952200 HOME PROP TAX	\$ (26,500.00)	\$ (12,914.44)	\$ -	\$ (13,585.56)	48.7%
95953200 AID CO FUNDS	\$ (30,000.00)	\$ -	\$ -	\$ (30,000.00)	0.0%
95956900 STATE AID OTHER	\$ (86,850.00)	\$ (974.59)	\$ -	\$ (85,875.41)	1.1%
* 95 - INTERGOV REVENUE	\$ (143,350.00)	\$ (13,889.03)	\$ -	\$ (129,460.97)	9.7%
96961406 GC 26828 WRT	\$ -	\$ 27.50	\$ -	\$ (27.50)	0.0%
96964600 RECREATION SVC	\$ (446,440.00)	\$ (128,595.37)	\$ 22.50	\$ (317,867.13)	28.8%
96969000 LEASE PROP USE	\$ -	\$ (31,113.82)	\$ -	\$ 31,113.82	0.0%
96969900 SVC FEES OTHER	\$ (30,000.00)	\$ -	\$ -	\$ (30,000.00)	0.0%
* 96 - CHARGES FOR SERVICES	\$ (476,440.00)	\$ (159,681.69)	\$ 22.50	\$ (316,780.81)	33.5%
97973000 DONATIONS	\$ (10,000.00)	\$ (150.00)	\$ -	\$ (9,850.00)	1.5%
97974000 INSURANCE PROCEEDS	\$ (10,000.00)	\$ (7,932.84)	\$ -	\$ (2,067.16)	79.3%
97979000 MISC. OTHER	\$ (20,000.00)	\$ (6,480.54)	\$ -	\$ (13,519.46)	32.4%
* 97 - MISC REVENUE	\$ (40,000.00)	\$ (14,563.38)	\$ -	\$ (25,436.62)	36.4%
** TOTAL REVENUE ACCOUNTS	\$ (3,639,593.00)	\$ (1,960,952.98)	\$ 22.50	\$ (1,678,662.52)	53.9%

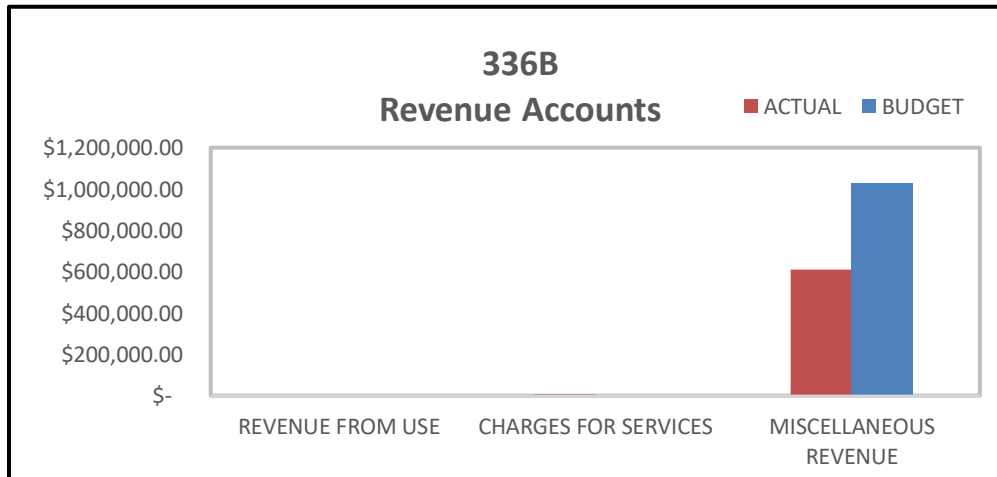
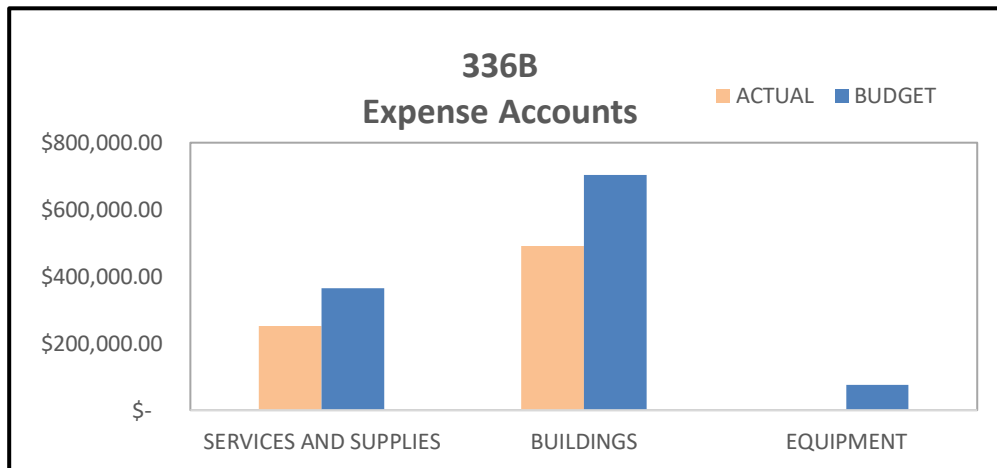
*** GRAND TOTAL	\$ 547,974.00	\$ 252,002.21	\$ 3,056.86	\$ 292,914.93	46.5%
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ASSESSMENT FUND - 336B				
EXPENSES	BUDGET	ACTUAL	AVAILABLE	% USED
SERVICES AND SUPPLIES	\$ 365,000.00	\$ 251,860.41	\$ 113,139.59	69.0%
BUILDINGS	\$ 702,627.00	\$ 491,813.17	\$ 210,813.83	70.0%
EQUIPMENT	\$ 75,000.00	\$ -	\$ 75,000.00	0.0%
TOTAL EXPENSE	\$ 1,142,627.00	\$ 743,673.58	\$ 398,953.42	65.1%

REVENUES	BUDGET	ACTUAL	AVAILABLE	% EARN
REVENUE FROM USE	\$ -	\$ 611.00	\$ 611.00	0.0%
CHARGES FOR SERVICES	\$ -	\$ 7,271.80	\$ 7,271.80	0.0%
MISCELLANEOUS REVENUE	\$ 1,027,346.00	\$ 611,447.29	\$ 415,898.71	59.5%
TOTAL REVENUE	\$ 1,027,346.00	\$ 619,330.09	\$ 423,781.51	60.3%

GRAND TOTAL	\$ (115,281.00)	\$ (124,343.49)	\$ 24,828.09	107.0%
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EXPENSE - COMMITMENT ITEM	BUDGET	ACTUAL	PENDING	AVAILABLE	% USED
20203100 BUSINESS TRAVEL	\$ -	\$ -	\$ -	\$ -	0.0%
20206100 MEMBERSHIP DUES	\$ -	\$ 125.00	\$ -	\$ (125.00)	0.0%
20210300 AGRI/HORT SVC	\$ 235,000.00	\$ 127,078.18	\$ -	\$ 107,921.82	54.1%
20210400 AGRI/HORT SUP	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	0.0%
20219800 WATER	\$ 125,000.00	\$ 119,420.35	\$ -	\$ 5,579.65	95.5%
20283219 FARSI	\$ -	\$ 4,950.95	\$ -	\$ (4,950.95)	0.0%
20291900 GS CONTRACT SERV	\$ -	\$ 285.93	\$ 95.31	\$ (381.24)	0.0%
* 20 - SERVICES AND SUPPLIES	\$ 365,000.00	\$ 251,860.41	\$ 95.31	\$ 113,044.28	69.0%
42420100 BUILDINGS	\$ -	\$ -	\$ -	\$ -	0.0%
42420200 STRUCTURES	\$ 702,627.00	\$ 491,813.17	\$ -	\$ 210,813.83	70.0%
* 42 - BUILDINGS	\$ 702,627.00	\$ 491,813.17	\$ -	\$ 210,813.83	70.0%
43430100 EQUIPMENT-GOV'T	\$ 75,000.00	\$ -	\$ -	\$ 75,000.00	0.0%
43430110 EQUIPMENT-PROP	\$ -	\$ -	\$ -	\$ -	0.0%
* 43 - EQUIPMENT	\$ 75,000.00	\$ -	\$ -	\$ 75,000.00	0.0%
** TOTAL EXPENSE ACCOUNTS	\$ 1,142,627.00	\$ 743,673.58	\$ 95.31	\$ 398,858.11	65.1%

REVENUE - COMMITMENT ITEM	BUDGET	ACTUAL	PENDING	AVAILABLE	% EARN
94941000 INTEREST INCOME	\$ -	\$ (611.00)	\$ -	\$ 611.00	0.0%
* 94 - REVENUE FROM USE	\$ -	\$ (611.00)	\$ -	\$ 611.00	0.0%
95953200 AID CO FUNDS	\$ -	\$ -	\$ -	\$ -	0.0%
95956900 STATE AID OTHER	\$ -	\$ -	\$ -	\$ -	0.0%
* 95 - INTERGOV REVENUE	\$ -	\$ -	\$ -	\$ -	0.0%
96969000 LEASE PROP USE	\$ -	\$ (5,211.80)	\$ -	\$ 5,211.80	0.0%
96969900 SVC FEES OTHER	\$ -	\$ (2,060.00)	\$ -	\$ 2,060.00	0.0%
* 96 - CHARGES FOR SERVICES	\$ -	\$ (7,271.80)	\$ -	\$ 7,271.80	0.0%
97976200 ASSESSMENT FEES	\$(1,027,346.00)	\$ (611,248.49)	\$ -	\$ (416,097.51)	59.5%
97979000 MISC OTHER	\$ -	\$ (198.80)	\$ -	\$ 198.80	0.0%
* 97 - MISC REVENUE	\$(1,027,346.00)	\$ (611,447.29)	\$ -	\$ (415,898.71)	59.5%
** TOTAL REVENUE ACCOUNTS	\$(1,027,346.00)	\$ (619,330.09)	\$ -	\$ (408,015.91)	60.3%

*** GRAND TOTAL	\$ 115,281.00	\$ 123,282.59	\$ 95.31	\$ (8,096.90)	107.0%
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STAFF REPORT



DATE: May 5, 2021

TO: MORPD Advisory Board of Directors

FROM: Recreation Supervisors by Nicole Friedrich, Danny Curtola and Rodney Dahlberg

SUBJECT: Recreation Division Report

Past Programs and Special Events:

- Our eSports program had a successful Fortnite Tournament with 17 teens participating. Our winner was Charlie Rothberg. Next session of this eSports program will be in-person Mario Kart tournament at Swanston Community Center starting Friday, May 14th.
- On April 10th we hosted Rattle Snake Avoidance Training (for dogs) at Ashton Park from 9am – 3pm. This training is extremely important to pet owners who live and/or recreate near outdoor areas, particularly the American River where rattlesnakes are prevalent. Over 40 dogs were trained, and we plan to host this program again in the Fall.

Current in-person activities:

- Ping Pong Club (adults) returned to Swanston CC in the beginning of April and is full every day at 12 participants.
- After School Adventures (ASA) for kids aged 5-12 is running at Swanston Community Center. Weekly Sessions continue to sell out (14 participants). Kids do themed recreation activities, sports, music, gaming, STEM, homework assistance and crafts. Parents are beyond happy and very grateful that we can provide a safe space for youth in the community to use their imaginations and make new friends.
- Tennis Lessons- (Tennis Pros Peter Haddow and Devin Knox) are currently full through April, and half of May's sessions are sold out as well. Classes are hosted at Ashton, Gibbons, Swanston, and Sierra Oaks. There are currently 30+ youth attending these classes and private lessons. Classes were so full that we added an additional class!
- Jacki's Dance Fitness has returned to indoors and currently has 7 participants.
- Pickleball Lessons are taking place in person at Gibbons Park while Eastern Oak is closed. The sessions are full at 31 participants in 4 classes.
- Zumba is taking place outdoors at Gibbons Park. Current enrollment is full at 12 participants.
- Jazzercise class is running 4 days per week in the morning and evenings at Swanston Community Center and is full at 12 participants each class.

- Drone Racing classes did not get any students in the first two attempts, and parent feedback indicated that San Juan schools reopening caused an unforeseen scheduling conflict. Staff will adjust to a new program format in the near future.
- Zumba Gold has returned in person this month with 4 students.
- Yoga has returned in person this month with 9 students.
- Line Dancing has returned in person this month with 18 students.

Current Virtual Classes:

- Chair Yoga – 13 participants
- Circuit Training – 11 participants
- Floor, Core and More – 12 participants
- Fun Fit for All – 40 participants
- Digital Photo Organizing - 5-10 participants per class
- iPhone Workshop – 8 participants
- Writing your Memoirs Beginning and Continuing – 17 participants
- Zumba – 3 participants
- Pre-School - Virtual preschool will be finishing at the end of May and the Kare Bears will be graduating on June 2
 - Kare Bear – 20 Participants
 - Teddy Bear - 9 Participants
 - We have two preschool classes starting in person, Summer Kare Bears and Summer Teddy Bears. Summer preschool starts on June 4.

Upcoming Events and Programs:

- We will be holding a blood drive at MOCC on May 5 in conjunction with Mira Loma and Vitalant.
- Chair Yoga (adults) will return to Swanston CC in May and is already full with 2 classes of 12 students each.
- Baby and Pre-Ballet (18 months-6 years) will begin in June at Swanston Community Center.
- GOAT (Greatest Of All Teens) Teen work program – falling under the “Adulthood 101” program umbrella, will begin in May-June. Recreation and Parks staff will co-manage up to 10 teens to work on park improvement projects that have been identified on the District’s park project list. Teens will gain experience in park/landscape planning, complete a multi-week project from start to finish, and be rewarded with an end-of-program celebration as well as a stipend from the District.
- Hiking 101 for Teens - Ages 13 -17, # capacity of expected participants: 10 – The new Mission Oaks Hiking 101 for Teens is a great way to learn the ins and outs of hiking. This program is made for our beginning to intermediate level hikers, focused more on getting outside and moving. We cover topics such as Maps, Footwear, Clothing, First Aid, The 7 Principles of Leave No Trace and much more! The first two days will be at Swanston Community Center, where we will take you through the basic prep, gears, and steps to getting out on a hike. The final day will be hike locate along beautiful Folsom Lake, where you will be able to take what you have learned and apply it.
- We are hoping to have the Swanston Splash Park operational for summer, this is pending COVID guidelines for operation.

- Summer Camp registration is officially open for Camp Kids, Camp Oak Wood, Camp Have a Lot of Fun and Project HYPE (Health and Wellness Camp). We currently have 566 participants registered for this summer. We are offering over 200 spots per week, at 5 different park locations, which is significantly more than any other park district in the area. Last summer all four programs sold out almost every week.
- Project Lifelong/SCIP- Danny Curtola has met with the Directors of PLL/SCIP to discuss future projects and partnerships. PLL/SCIP recently had a huge overhaul of their organization but are ready to resume programs (as restrictions are lifted) and the Skate Program and Arden Middle School will be a top priority.

General Information:

- Overall number of participants as of April 29, 2021 for the month of May = 309* (numbers do increase around the 8th of the month after all the registration payments come in)

STAFF REPORT



DATE: May 5, 2021
TO: MORPD Advisory Board of Directors
FROM: J.R. Hichborn, Parks Superintendent
SUBJECT: Parks Division Report

PARKS UPDATE:

Knorr systems has finished replacing the Splash Park equipment. They replaced the main computer system, fixed the electrical issues, replaced all the gauges, and added an Ultraviolet filtration system, which is now required by the state of California. The splash park is now fully automated and should not require staffing during its hours of operation. The spray features will turn on from touching the actuator and remain on for 15-minute increments. The actuator will be set to a timer so that it is only operational during the scheduled hours.

Staff continues to sanitize the District facilities daily, and playgrounds weekly. Staff will begin sanitizing and cleaning picnic reservation areas weekly starting May 1.

The new court surfacing is currently being installed at the Eastern Oak pickleball courts. The courts will need to be closed during installation of the new surfacing. Staff anticipates the surfacing to be completely installed by June 7th. Signage was put out at the courts and the District's website has been updated with the closure information.

The weed abatement has been completed at Valley Oak Park for this year. Staff utilized DR trimmers to clear out the Nature area. The "Adopt a Park" program through Meristem, raked and bagged all the clippings left behind. The Meristem group has put in over 500 combined hours of community service at Valley Oak Park since August of 2020. The program gives young adults from 18 to 28, on the autism spectrum a chance to develop work skills to achieve greater independence and self-sufficiency upon graduation. They often aspire for career and/or college and are willing to discover and work towards their passions and goals.

UPCOMING PROJECTS:

The new shade feature at Swanston Park is anticipated to be installed in early May. Staff has noted that the number one issue park patrons have with the Splash Park has been lack of shade in the summer months. New fabric will be installed on the existing shade feature so that the two features match each other.

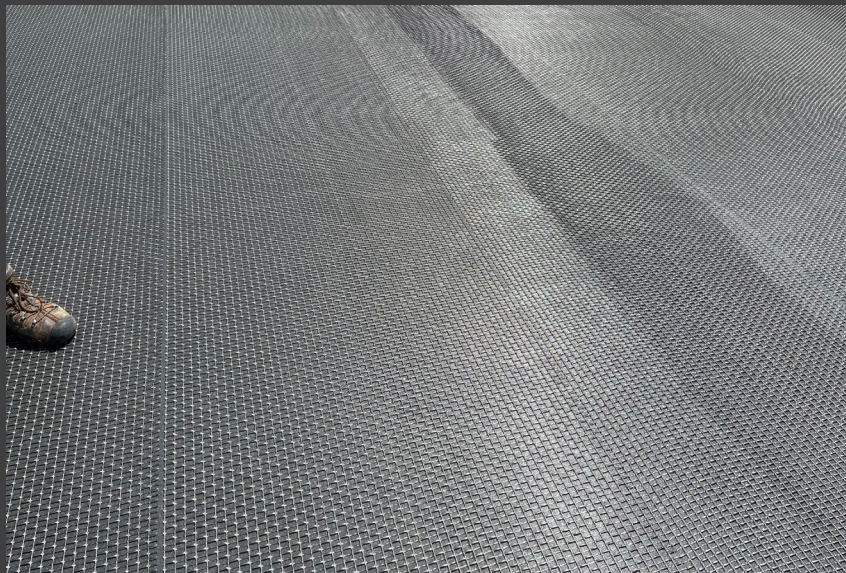


Eastern Oak Pickleball courts















STAFF REPORT

DATE: May 5, 2021

TO: MORPD Advisory Board of Directors

FROM: Daniel Barton, District Administrator

SUBJECT: Authorize Francisco and Associates, Inc. (FAI) to levy assessments for FY 2021-22 per the findings of the PRMID parcel audit.

BACKGROUND:

On March 9, 2021, the Advisory Board of Directors approved the proposal submitted by Francisco and Associates, Inc. (FAI) for professional consultant services related to the preparation of the Parks and Recreation Maintenance and Improvement District (PRMID) annual Engineer's Report as required by the Landscape and Lighting Act of 1972. Prior to preparing and levying the FY 2021-22 assessments, FAI has conducted a parcel audit of the PRMID parcel database to confirm only parcels within the boundaries of the PRMID are being assessed and the assessments are in accordance with the methodology stated in the Engineer's Report.

DISCUSSION:

Proposition 218, as codified in Article XIID of the California Constitution, requires that assessments be levied based on the special benefit conferred to property. Important factors in determining the special benefit conferred to each property include analyzing the type and use of property and the relative size of each property. Therefore, FAI performed the following analysis of the existing PRMID parcel database as part of the audit:

- Utilized Google Earth tools and reviewed County use codes assigned to parcels within the boundaries of PRMID to determine if they are being assessed under the correct land use category per the Engineer's Report.
- Reviewed available data related to multi-family residential parcels to confirm number of residential units.
- Reviewed assessor parcel maps, County parcel data, and GIS data to confirm acreage associated with non-residential parcels.
- Reviewed parcel configurations and ownership information for multi-family residential and non-residential developments comprised of multiple parcels to determine if the development should be assessed per parcel or per development. See Attachment 1 for examples of office complexes comprised of one parcel and multiple parcels.

The goal of the analysis outlined above is to have an accurate parcel database that consistently and equitably applies the assessment methodology when preparing the annual PRMID assessments commencing with upcoming fiscal year 2021-22.

The PRMID parcel audit findings result in a recommendation to adjust the PRMID assessments for 196 parcels resulting in a net annual revenue increase of approximately \$12,700 (in fiscal year 2020-21 dollars). The following table summarizes the recommended parcel adjustments by land use type.

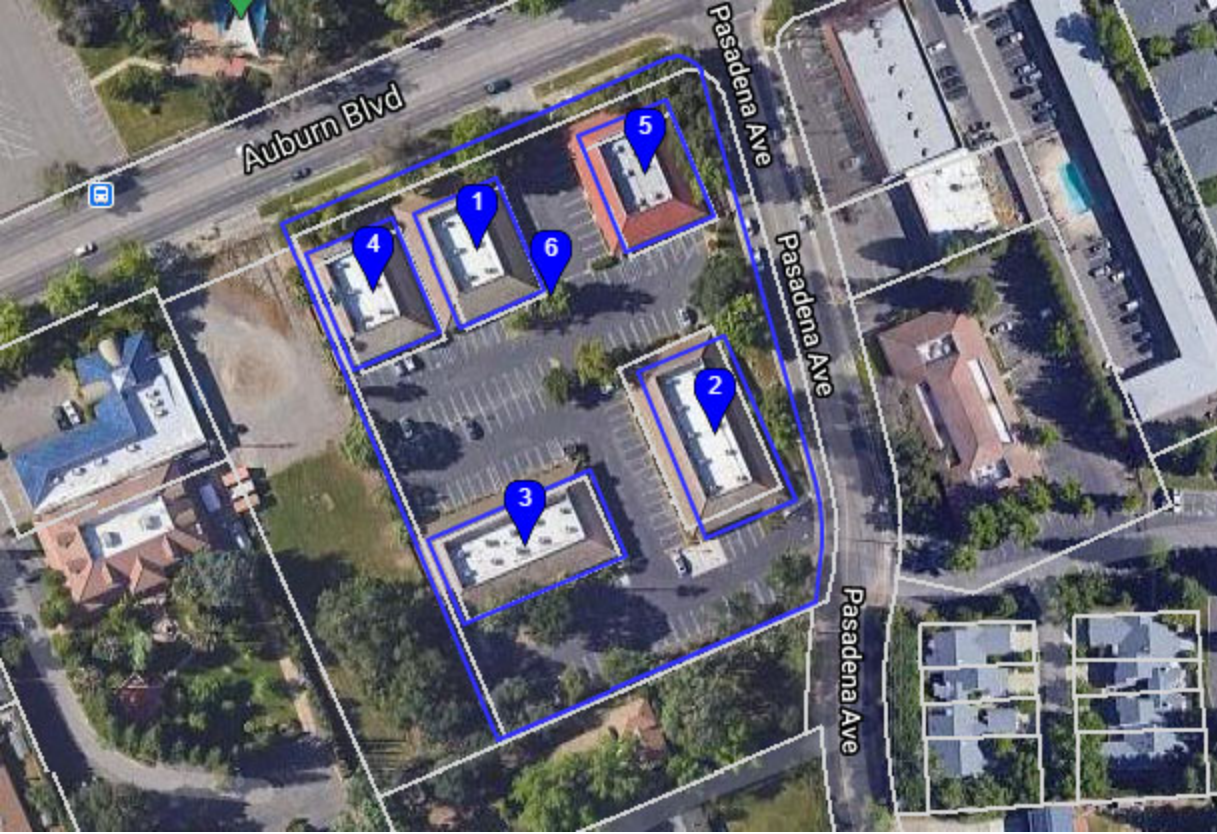
County Usecode Description	Adjusted No. of Parcels	FY 2020-21 Revenue Difference
A - Residential	30	\$402.54
B - Retail Commercial	20	(\$1,169.38)
C - Office	98	\$11,167.48
D - Personal Care & Health	7	\$260.42
E - Church & Welfare	12	(\$1,333.02)
F - Recreational	5	\$833.14
G - Industrial	3	\$78.24
H - Agricultural	0	\$0.00
I - Vacant	14	\$553.22
M - Miscellaneous	2	(\$47.90)
W - Public/Utilities	5	\$1,936.00
Total	196	\$12,680.74

RECOMMENDATION:

Authorize FAI to levy assessments for FY 2021-22 per the findings of the PRMID parcel audit.



EXAMPLE OF OFFICE ON ONE PARCEL



EXAMPLE OF OFFICE ON MULTIPLE PARCELS

STAFF REPORT



DATE: May 5, 2021

TO: MORPD Advisory Board of Directors

FROM: Daniel Barton, District Administrator

SUBJECT: Approval of Resolution 2021-04 Declaring the Intention to Levy Assessments for Fiscal Year 2021-22 Preliminarily Approving the Engineer's Report and Providing Notice of Public Hearing of the Mission Oaks Recreation and Park District Parks and Recreation Maintenance and Improvement District *

BACKGROUND:

The Parks and Recreation Maintenance and Improvement District (PRMID), a Lighting and Landscape Benefit Assessment District, was established by ballot measure approved by District propertyowners in 1999. A second ballot measure was approved in 2006 replacing the first. PRMID was formed and operates pursuant to the Landscape and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and Article XIII D (Proposition 218) of the Constitution of the State of California. The Act sets forth specific requirements for the annual assessment renewal process and requires the preparation of an Engineer's Report on an annual basis. On April 13, 2021, the Advisory Board of Directors adopted a Resolution initiating the annual assessment renewal process and directing the preparation of the required Engineer's Report.

DISCUSSION:

This action is the second step in the annual assessment renewal process as required by the Act and will set the public hearing regarding the approval of the proposed FY 2021-22 PRMID assessments for June 8, 2021. District staff is proposing no increase to the applied assessment rate per Single-Family Equivalent (SFE) unit from Fiscal Year 2020-21. The proposed assessment rate for Fiscal Year 2021-22 is \$52.07 per SFE, which is below the maximum allowable assessment rate of \$57.78 per SFE as described in the FY 2021-22 Preliminary Engineer's Report ([Attachment A](#)).

The maximum allowable assessment rate is based on an annual increase tied to the change in the Consumer Price Index-All Urban Consumers for the San Francisco Bay Area (the "CPI"), with an annual increase to the maximum allowable assessment not to exceed 3%. The PRMID Assessment Rates and Revenue Summary ([Attachment B](#)) shows a history by fiscal year of the maximum allowable assessment rates and the applied assessment rates. The Board has the authority to assess up to the maximum allowable assessment rate for any given fiscal year to meet annual budget and capital improvement plan requirements. Ed Espinoza with Francisco & Associates, Inc. will be in available to answer any questions you may have regarding the Engineer's Report for Fiscal Year 2021-22.

RECOMMENDATION:

Approve Resolution 2021-04 (Attachment C) Declaring the Intention to Levy Assessments for Fiscal Year 2021-22 Preliminarily Approving the Engineer's Report and Providing Notice of Public Hearing of the Mission Oaks Recreation and Park District Parks and Recreation Maintenance and Improvement District.



Parks and Recreation Maintenance and Improvement District



Fiscal Year 2021-22
Preliminary Engineer's Report

May 11, 2021

Prepared by: Francisco & Associates, Inc.

5927 Balfour Court, Suite 109
Carlsbad, CA 92008
(760) 438-5330

231 Market Place, Suite 543
San Ramon, CA 94583
(925) 867-3400



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MISSION OAKS RECREATION AND PARK DISTRICT
PARKS AND RECREATION MAINTENANCE
AND IMPROVEMENT DISTRICT

FISCAL YEAR 2021-22

Advisory Board Members

Nghia Nguyen
Seat 1

Michael Alcalay
Seat 2

Pati Brown Todd
Seat 3

Jeff Rothberg
Seat 4

Robert Evans
Seat 5

County of Sacramento Board of Supervisors
(Ex-Officio Board of Directors)

Phil Serna
District 1

Patrick Kennedy
District 2

Rich Desmond
District 3

Sue Frost
District 4

Don Nottoli
District 5

District Staff Members

Daniel Barton
District Administrator

Darren Woodland
Finance Manager

Francisco & Associates, Inc.
Assessment Engineer

ENGINEER'S REPORT

MISSION OAKS RECREATION AND PARK DISTRICT

PARKS AND RECREATION MAINTENANCE AND IMPROVEMENT DISTRICT

FISCAL YEAR 2021-22

The undersigned respectfully submits the enclosed Engineer's Report as directed by the Board.

Dated: May 5, 2021

By _____
Eduardo R. Espinoza, P.E.
RCE No. 83709

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and Assessment Diagram thereto attached was filed with me on the ____ day of May 2021.

Clerk of the Board
Mission Oaks Recreation and Park District
Sacramento County, California

By _____

I HEREBY CERTIFY that the enclosed Engineer's Report, together with the Assessment Roll and Assessment Diagram, thereto attached, was approved and confirmed by the Advisory Board of the Mission Oaks Recreation and Park District, Sacramento, California, on the ____ day of _____, 2021.

Clerk of the Board
Mission Oaks Recreation and Park District
Sacramento County, California

By _____

SECTION 1

INTRODUCTION

BACKGROUND

Mission Oaks Recreation and Park District (the “Park District”) is responsible for operating parks, recreation areas, recreation facilities and other public resources in the Arden-Arcade and Carmichael Communities. The Park District encompasses over 17,800 parcels of real property. The Park District currently owns, operates, and maintains eight neighborhood parks and three community parks, which are located throughout the developed areas of the Park District. The Park District maintains one storm retention basin owned by the County of Sacramento and three School Parks. The Park District also provides recreational facility programs at other public-school sites which are located within the Park District. For general locations of the Park District’s facilities, see the Diagram on file at the Park District. The Park District’s park and recreation sites are summarized below:

District Parks

- Ashton Park, (9.8 acres), 4251 Ashton Drive, Sacramento.
- Eastern Oak Park, (6.85 acres), 3127 Eastern Avenue, Sacramento.
- Gibbons Park, (17.5 acres), 4701 Gibbons Drive, Carmichael.
- Hazelwood Green Retention Basin, (1.8 acres), Hazelwood Ave, Carmichael.
- Maddox Park, (6 acres), 4821 Thor Way, Carmichael.
- Mission North Park, (12.7 acres), 3344 Mission Avenue, Carmichael.
- Oak Meadow Park, (5.5 acres), 2734 American River Drive, Sacramento.
- Orville Wright Park, (4.2 acres), 2331 St. Marks Way, Sacramento.
- Shelfield Park, (5 acres), 1849 Suffolk Way, Carmichael.
- Swanston Park, (10 acres), 2350 Northrop Avenue, Sacramento.
- Valley Oak Park, (10.2 acres), 1150 Eastern Avenue, Sacramento.
- Windemere Park, (.75 acres), Windemere Lane, Sacramento.

School Parks & Recreation Sites

- Arcade Fundamental Middle School, 3500 Edison Avenue, Sacramento.
- Choices Charter School, 4425 Laurelwood Way, Sacramento.
- Cowan School Park, (.5 acres), 3350 Becerra Way, Sacramento.
- Del Dayo Elementary School, 1301 McClaren Ave, Carmichael.
- Del Paso Manor School Park, (3 acres), 2700 Maryal Drive, Sacramento.
- El Camino Fundamental High School, 4300 El Camino Ave, Sacramento.
- Encina High School, 1400 Bell Street, Sacramento.
- Mira Loma High School, 4000 Edison Ave, Sacramento.
- Mission Avenue Elementary School, 2925 Mission Ave, Carmichael.
- Pasadena Avenue Elementary School, 4330 Pasadena Ave, Sacramento.
- Rio Americano High School, 4540 American River Drive, Sacramento.
- Sierra Oaks School Park, (4.6 acres), 2762 Huntington Road, Sacramento.
- Starr King Elementary and Middle School, 4848 Cottage Way, Carmichael.
- Whitney Avenue Elementary School, 4248 Whitney Ave, Sacramento.

- Winston Churchill Middle School, 4900 Whitney Ave, Carmichael.

ASSESSMENT FORMATION

Prior to Fiscal Year 1999-00, the Park District experienced a revenue shortfall that was primarily due to escalating costs and declining State revenues. In order to continue providing an acceptable level of park maintenance, the Park District funded its revenue shortfall with reserve funds. Due to the revenue shortfall and a lack of funding for capital improvement projects at the time, the Park District decided to ask property owners if they would support a special assessment for park maintenance and improvement. Without a new local revenue source, the park and recreation facilities in the Park District would have deteriorated.

In 1999, the Park District proposed the formation of an assessment district and the levy of an assessment. Therefore, in May and June of 1999, the Park District conducted a property owner assessment ballot proceeding, proposing an assessment at the rate of \$27 per single family equivalent (SFE) for a period of ten years. This ballot proceeding was conducted pursuant to the requirements of Article XIIIID of the California Constitution ("The Taxpayer's Right to Vote on Taxes Act" or the "Article") and the Landscaping the Lighting Act of 1972. The proposed formation of the assessment district (the "Parks and Recreation Maintenance and Improvement District", "PMRID", or the "Improvement District") was supported by 61.9% of the ballots returned by property owners (with each ballot weighted by the financial obligation of the property for which the ballot was submitted) and was subsequently approved by the Advisory Board of Directors of the Park District (the "Board") and then an assessment was levied and collected annually commencing with Fiscal Year 1999-00.

In the first six years that the assessment was levied and collected, the costs for park maintenance, water, and utilities increased at rates higher than its revenues. In addition, the Park District proposed additional park improvements and maintenance services that could not be funded from existing revenue sources. Therefore, the Board determined in 2005 that an increase in assessment rate should be proposed to property owners in the PMRID.

In 2006, the Park District conducted another property owner assessment ballot proceeding pursuant to the requirements of the Article and the Landscaping and Lighting Act of 1972. Property owners subject to the assessment were provided with a notice and ballot for the proposed increase in assessment. A 45-day period was provided for balloting and a public hearing was conducted on April 4, 2006. This hearing was continued to May 2, 2006 to allow adequate time for the tabulation of ballots. The proposed assessment was supported by 68.8% of the ballots returned by property owners, weighted by the financial obligation of the property for which the ballot was submitted.

As a result, the Board was authorized to approve the levy of the increased assessments for Fiscal Year 2006-07 and to continue to levy the assessment in subsequent years. The authority granted by the ballot proceeding includes the potential for an annual adjustment in the maximum assessment rate equal to the annual change in the Consumer Price Index (the "CPI") for the San Francisco Bay Area as of December of each succeeding year, with the maximum annual adjustment not to exceed 3%. If the annual change in the CPI exceeds 3%, the percentage change in excess of 3% can be cumulatively reserved and can be added to the annual change in the CPI for future years in which the CPI change is less than 3%.

IMPROVEMENT DISTRICT ANNUAL ADMINISTRATION

For each fiscal year in which the assessments will be levied, the Board must direct the preparation of an Engineer's Report (the "Report"), which includes the proposed budget and assessments for the upcoming fiscal year. After the Report is completed, the Board may preliminarily approve the Report and proposed assessments and establish the date for a noticed public hearing on the levy of the assessments.

This Report for FY 2021-22 includes the proposed budget associated with the improvements, installation, maintenance, and servicing costs that will be funded by the proposed FY 2021-22 assessments, determine the benefits received by property from such improvements and apportion the assessments to the benefitting lots and parcels. This Report and the proposed assessments are pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and the Article.

If the Board preliminarily approves this Report and the levy of assessments by resolution, a notice of public hearing must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Report and establishing the date for a public hearing is used for this notice.

Following the publishing of the notice and the minimum 10-day time period, a public hearing must be held for the purpose of allowing public testimony regarding the proposed levy of the assessments for the ensuing fiscal year. This public hearing is currently scheduled for June 8, 2021. At the public hearing, the Board will consider adoption of a resolution confirming the levy of the assessments for FY 2021-22. If so confirmed and approved, the assessments will be submitted to the County Auditor for inclusion on the property tax rolls for FY 2021-22.

Payment of the assessment for each parcel will be made in the same manner and at the same time as payments are made for ad-valorem property taxes. All funds generated through the levy of assessments must be placed in a special fund and can only be used for the purposes stated within this Report.

SECTION II

ENGINEER'S REPORT PREPARED PURSUANT TO THE PROVISIONS OF LANDSCAPING AND LIGHTING ACT OF 1972 SECTION 22500 THROUGH 22679 OF THE CALIFORNIA STREETS AND HIGHWAYS CODE

PARKS AND RECREATION MAINTENANCE AND IMPROVEMENT DISTRICT

FISCAL YEAR 2021-22

Pursuant to the Landscaping and Lighting Act of 1972 (Part 2 Division 15 of the Streets and Highways Code of the State of California, commencing with Section 22500), and in accordance with the Resolution of Intention, being Resolution No. ____ adopted by the Board of Directors of the Mission Oaks Recreation and Park District on May 11, 2021, I, Eduardo Espinoza, the duly appointed Engineer of Work, Assessment Engineer for the Parks and Recreation Maintenance and Improvement District ("PRMID") submit the following Report, consisting of Section I (Introduction), and this, Section II, which consists of five (5) parts as follows:

PART A: PLANS AND SPECIFICATIONS

This part describes the improvements maintained by the PRMID. Plans and specifications for the improvements are on file in the Office of the District Administrator of the Park District and are incorporated herein by reference.

PART B: ESTIMATE OF COST

This part contains an estimate of the cost of the proposed improvements to be maintained for FY 2021-22, including incidental costs and expenses in connection therewith. The estimate is attached hereto and is on file in the Office of the District Administrator of the Park District.

PART C: ASSESSMENT DISTRICT DIAGRAM

This part incorporates a Diagram of the PRMID showing the exterior boundaries of the PRMID, the boundaries of any zones within the PRMID and the lines and dimensions of each parcel of land within the PRMID. This Diagram has been prepared by the Engineer of Work and is on file in the Office of the District Administrator of the Park District.

The lines and dimension of each parcel within the PRMID are those lines and dimensions shown on the maps of the Sacramento County Assessor for the year when this Report was prepared. The Assessor's maps and records are incorporated by reference herein and made a part of this Report.

PART D: METHOD OF APPORTIONMENT OF ASSESSMENTS

This part describes the method of apportionment of assessments, based upon each parcel's land use classification within the PRMID in proportion to the estimated special benefits to be received.

PART E: PROPERTY OWNER LIST & ASSESSMENT ROLL

This part contains an assessment of the estimated cost of the improvements on each benefited parcel of land within the PRMID. The Assessment Roll is filed in the Office of the District Administrator of the Park District and is incorporated in this Report. The list is keyed to the records of the Sacramento County Assessor, which are incorporated herein by reference.

PART A

PLANS AND SPECIFICATIONS

The work and improvements (the “Improvements”) that have been constructed within the PMRID boundaries, and those which may be subsequently constructed, operated, maintained, and serviced are generally described below:

Acquisition, installation, maintenance and servicing of public areas and public facilities, property owned or property rights, easements and/or rights of entry, leases or dedications including, but not limited to, parks, recreation areas, recreation facilities, ground cover, shrubs, trees and other vegetation, greenbelts, playground equipment, trails, utility rights-of-way, signage, entry monuments, fencing, picnic areas, restrooms, lighting, other improvements such as irrigation or drainage and land preparation on (1) real property owned by, or encumbered by property rights held by, or maintained by, the Park District; or (2) on real property owned by, or encumbered by property rights held by, or maintained by any local agency or non-profit entity within the jurisdictional area of the Park District that participates with Park District in any of the installations, maintenance and servicing described herein.

The plans and specifications for the improvements are on file in the Office of the District Administrator of the Park District.

PART B

ESTIMATE OF COST

The 1972 Act provides that the total cost of installation, construction, operation, maintenance and servicing of landscaping and park and recreational facilities can be recovered by the Park District. Maintenance can include the repair and replacement of existing facilities. Servicing can include water, electrical and associated costs from a public utility. Incidental expenses, including administration of the Park District, engineering fees, legal fees, printing, posting, and mailing of notices and all other costs associated with the annual collection process can also be included. The operation, maintenance, and servicing costs for FY 2021-22, as provided by the District, are summarized in the table below.

MISSION OAKS RECREATION AND PARK DISTRICT Parks and Recreation Maintenance and Improvement District Estimate of Revenues and Costs Fiscal Year 2021-22	
Revenues	
Estimated Beginning Fund Balance as of July 1, 2021	\$454,443
FY 2021-22 Projected PRMID Assessment Revenue	\$1,052,493
Park District Contribution for General Benefits ¹	\$1,304,703
Park District Contribution for Special Benefits	<u>\$670,564</u>
Total Revenues:	\$3,482,204
Expenditures	
<u>Capital Improvement Projects</u>	
Cowan Park ADA sidewalk replacement	\$36,000
Cowan Park playground replacement	\$225,000
Gibbons Park HVAC replacement	\$257,000
Gibbons Park asphalt replacement behind Center	\$52,000
Gibbons Park slurry & restripe parking lot	\$18,500
Gibbons Park resurface basketball court	\$28,000
Gibbons Park resurface & repurpose tennis courts	\$185,000
Maddux Park ADA sidewalk replacement	\$55,000
Oak Meadow Park ADA sidewalk replacement	\$110,000
Replenish playground fiber for various parks	<u>\$22,000</u>
Capital Improvement Projects Subtotal:	\$988,500
<u>Operations and Maintenance Costs</u>	
Equipment/Vehicle Operations and Maintenance	\$128,800
Building Facilities and Restroom Maintenance	\$119,800
Park Maintenance and Landscaping Services	\$332,620
District Staffing and Overhead	\$1,194,509
Supplies & Materials	\$107,150
Utilities	\$110,250
Water	\$125,000
Incidentals ²	<u>\$75,575</u>
Operations and Maintenance Subtotal:	\$2,193,704
Total Expenditures:	\$3,182,204
FY 2021-22 PRMID Assessment Information	
Zone A SFE Rate per Unit ³	\$52.07
Zone A SFE Units ⁴	<u>19,307.25</u>
Zone A Revenue:	\$1,005,328
Zone B SFE Rate per Unit ³	\$43.74
Zone B SFE Units ⁴	<u>1,081.70</u>
Zone B Revenue:	47,313.38
Total Estimated FY 2021-22 PRMID Assessment Revenue⁵:	\$1,052,493

Notes to Estimate of Revenues and Costs Table above:

1. As determined in the following section, at least 41% of the costs must be funded from sources other than the PRMID assessments to cover costs attributed to general benefits. The District will contribute \$1,975,267, which is in excess of the costs attributable to general benefit.
2. Incidental cost includes Assessment Engineering fees, County Collection fees, and other administrative and incidental costs.
3. The assessment rate per SFE is the total assessment amount per single family equivalent benefit unit.
4. "SFE" means single family equivalent benefit unit.
5. The assessment amounts per parcel are rounded down to the even penny for purposes of complying with the collection requirements from the County Auditor. Therefore, the total assessment amount for all parcels subject to the assessments may vary slightly from the amount shown in the previous table.

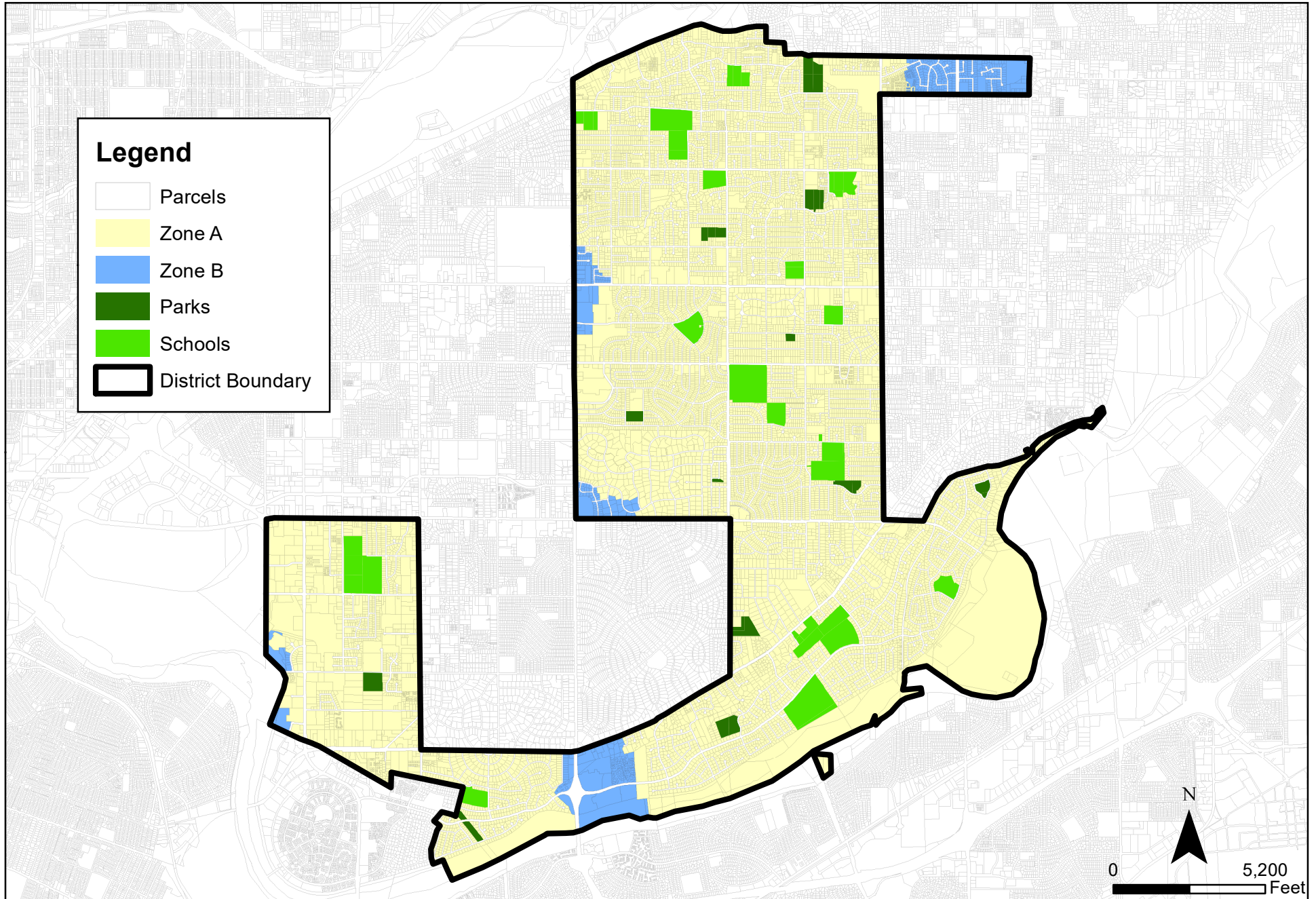
PART C

ASSESSMENT DISTRICT DIAGRAM

The boundaries of the Parks and Recreation Maintenance and Improvement District are contiguous with the boundaries of Park District, as defined by the Sacramento County Tax Rate Areas. The boundaries of the Parks and Recreation Maintenance and Improvement District are displayed on the Assessment Diagram on file with the Clerk of the Board. The lines and dimensions of each parcel within the Parks and Recreation Maintenance and Improvement District are those lines and dimensions shown on the maps of the Sacramento County Assessor for the year in which this Report was prepared and are incorporated by reference herein and made part of this Report.

A reduced copy of the map displaying the PRMID boundaries and Benefit Zones A and B is on the following page.

Mission Oaks Recreation & Park District Parks and Recreation Maintenance and Improvement District Assessment Diagram



PART D

METHOD OF APPORTIONMENT OF ASSESSMENTS

GENERAL

This section of the Engineer's Report describes the special and general benefits to be derived from the Improvements to park facilities and Park District maintained property, and the methodology used to apportion the total assessment to properties within PRMID.

The Improvement District consists of all Assessor Parcels within the boundaries of the Park District. The method used for apportioning the assessment is based upon the proportional special benefits conferred to the properties over and above the general benefits conferred to real property in the Improvement District or to the public at large. Special benefit is calculated for each parcel in the Improvement District using the following process:

- 1) Identify all benefit factors derived from the improvements.
- 2) Quantify the proportion of benefits that are attributable to general benefit.
- 3) Determine the relative special benefit within different areas of the Improvement District.
- 4) Determine the relative special benefit per property type.
- 5) Calculate the specific assessment for each individual parcel based upon special vs. general benefit, location, property type, property characteristics, improvements on property and other supporting attributes.

DISCUSSION OF BENEFIT

In summary, the assessments can only be levied based on the special benefit to property. Any and all general benefit must be funded from another source. This special benefit received by property is over and above any general benefits from the Improvements. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements. The determination of whether or not a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 (Division 7 (commencing with Section 5000)) [of the Streets and Highways Code, State of California]."

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property and that the value of the special benefits must reasonably exceed the cost of the assessment:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

Since assessments are levied on the basis of special benefit, they are not a tax and are not governed by Article XIII A of the California Constitution.

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority (“SVTA v. SCCOSA”). The SVTA v. SCCOSA decision clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA v. SCCOSA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park:

The characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district’s property values).

Finally, Proposition 218 twice uses the phrase “over and above” general benefits in describing special benefit. (Article XIID, sections 2(i) & 4(f)).

BENEFIT FACTORS

The special benefits from the Improvements are listed below:

EXTENSION OF A PROPERTY’S OUTDOOR AREAS AND GREEN SPACES FOR PROPERTIES WITHIN CLOSE PROXIMITY TO THE IMPROVEMENTS

In large part because it is cost prohibitive to provide large recreational and/or usable land areas on property in the Improvement District, the residential, commercial, and other benefiting properties in the Improvement District do not have large outdoor areas and green spaces. The parks and other recreational lands funded by the assessments in the Improvement District provide these larger outdoor areas that serve as an effective extension of the land area for proximate properties because the Improvements are uniquely proximate and accessible to property in close proximity to the Improvements. The Improvements, therefore, provide an important, valuable and desirable extension of usable land area for the direct advantage and special benefit of properties with good and close proximity to the Improvements.

According to the industry-standard guidelines established by the National Park and Recreation Association (the “NPRA”), neighborhood parks in urban areas have a service area radius of generally one-half mile and community parks have a service area radius of approximately two miles. The service radii for neighborhood parks and neighborhood green spaces were specifically established to give all properties within these service radii close proximity and easy walking access to such public land areas. Since proximate and accessible parks serve as an extension of the usable land area for property in the service radii and since the service radii was specifically designed to provide close proximity and access, the parcels within this service area clearly receive a direct advantage and special benefit from the Improvements and this special benefit is not received by other properties or the public at large.

Moreover, almost every neighborhood park in the Improvement District does not provide a restroom or parking lot. Such public amenities were specifically excluded from neighborhood

parks because neighborhood parks are designed to be an extension of usable land area specifically for properties in close proximity, and not the public at large or other non-proximate property. The occupants of proximate property do not need to drive to their local park and do not need restroom facilities because they can easily access their local neighborhood park and can use their own restroom facilities as needed. This is further tangible evidence of the effective extension of land area provided by the Improvements to proximate parcels in PRMID and the unique direct advantage the proximate parcels receive from the Improvements.

An analysis of the service radii for the Improvements finds that all properties in the Improvement District enjoy the distinct and direct advantage of being close and proximate to parks within the Improvement District. The benefiting properties in the Improvement District therefore uniquely and specially benefit from the Improvements.

PROXIMITY TO IMPROVED PARKS AND RECREATIONAL FACILITIES

As described previously, property in the Improvement District enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the Improvement District do not share.

In absence of the assessments, the Improvements would not be provided and the parks and recreation areas in the Improvement District would be degraded due to insufficient funding for maintenance, upkeep, and repair. Therefore, the assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the Improvement District, they provide a direct advantage and special benefit to property in the Improvement District.

ACCESS TO IMPROVED PARKS, OPEN SPACE AND RECREATIONAL AREAS

As described previously, the parcels in the Improvement District enjoy uniquely close proximity to the Improvements. Access to the improvements is directly equated with proximity, as demonstrated by the neighborhood park service area radii, which is based on being within easy walking distance (access). Therefore, the parcels in the Improvement District also directly benefit from the unique close access to improved parks, open space and recreation areas that are provided by the Assessment.

IMPROVED VIEWS

The Park District, by maintaining the landscaping at its park and recreation facilities provides improved views to properties with direct line-of-sight as well as other local properties which benefit from improved views when property is accessed. Therefore, the improved and protected views provided are another direct and tangible advantage that is conferred upon property in the Improvement District.

BENEFIT FINDING

In summary, real property located within the boundaries of the Improvement District distinctly and directly benefits from closer proximity, access and views of improved parks and recreation facilities and other public resources funded by the PMRID. The Improvements are specifically designed to serve local properties in the Improvement District, not other properties, or the public at large. The public at large and other properties outside the Improvement District receive only

limited benefits from the Improvements because they do not have similar proximity, access or views of the Improvements. These are special benefits to property in the Improvement District in much the same way that sewer and water facilities, sidewalks and paved streets enhance the utility and desirability of property and make them more functional to use, safer and easier to access.

GENERAL VERSUS SPECIAL BENEFIT

Article XIIIIC of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to “separate the general benefits from the special benefits conferred on a parcel.” The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. The assessment can fund special benefits but cannot fund general benefits. Accordingly, a separate estimate of the special and general benefit is given in this section.

In other words:

Total Benefit	=	General Benefit	+	Special Benefit
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There is not widely accepted or statutory formula for general benefit. General benefits are benefits from improvements or services that are not special in nature, are not “particular and distinct” and are not “over and above” benefits received by other properties. SVTA vs. SCCOSA provides some clarification by indicating that general benefits provide “an indirect, derivative advantage” and are not necessarily proximate to the improvements.

A formula to estimate the general benefit is listed below:

General Benefit	=	Benefit to Real Property Outside the Assessment District	+	Benefit to Real Property Inside the Assessment District that is Indirect and Derivative	+	Benefit to the Public At Large
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Special benefit, on the other hand, is defined in the state constitution as “a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large.” The SVTA v. SCCOSA decision indicates that a special benefit is conferred to a property if it “receives a direct advantage from the improvement (e.g., proximity to a park).” For this Improvement District, as noted above, properties have close and unique proximity, views and access to the Improvements and uniquely improved desirability from the Improvements and other properties and the public at large do not receive significant benefits because they do not have proximity, access or views of the Improvements. Therefore, the overwhelming proportion of the benefits conferred to property is special and is only minimally received by property outside the Improvement District or the public at large.

On May 26, 2010, the 4th District Court of Appeal issued a decision on the Steven Beutz v. County of Riverside (“Beutz”) appeal. The Beutz case rejected an assessment for parks in large part because the general benefits were not calculated and quantified. In its decision, the Court suggests that the use of parks located in an assessment district by people who live outside of the district likely is a general benefit. The assessments described and justified in this Engineer’s Report include a specific calculation of general benefits, as described in the following section, which is based in part on such use by people outside of the Improvement District. Moreover, the proportionality of the assessments for each parcel, based in large part on proximity is established as well. Therefore, the assessments and this Engineer’s Report are consistent with the Beutz decision.

CALCULATING GENERAL BENEFIT

In this section, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the Assessments from the Improvement District.

BENEFIT TO PROPERTY OUTSIDE THE IMPROVEMENT DISTRICT

Properties within the Improvement District receive almost all the special benefits from the Improvements because properties in the Improvement District enjoy unique close proximity and access to the Improvements that is not enjoyed by other properties or the public at large. However, certain properties within the proximity/access radius of the Improvements, but outside of the boundaries of the Improvement District, may receive some benefit from the Improvements. Since this benefit is conferred to properties outside the Improvement District boundaries, it contributes to the overall general benefit calculation and will not be funded by the assessments.

The properties outside the Improvement District and within the proximity radii for neighborhood parks in the Improvement District may receive benefits from the Improvements. It can be argued that any such benefits extending outside the Improvement District are offset by similar benefits from parks and recreation areas outside the Improvement District and near the borders; however, we use a more conservative approach of using the neighborhood park service area as a measure of benefits to properties outside the Improvement District. Since these properties are not assessed for their benefits because they are outside of the PMRID area that can be assessed by the Park District, this is a form of general benefit to the public at large and other property. A 50% reduction factor is applied to these properties because they are all geographically on only one side of the Improvements and are over twice the average distance from the Improvements compared to properties in the Improvement District. The general benefit to property outside of the Improvement District was calculated as follows with the parcel and data analysis performed previously by the Park District’s prior assessment engineer, SCI Consulting Group.

Assumptions:

4,243 parcels outside the Improvement District but within 0.5 miles of a park within the Improvement District.

17,731 parcels in the Improvement District.

50% relative benefit for parcels outside the Improvement District as compared to parcels within the Improvement District.

Calculation of General Benefit to Property Outside the Improvement District

$$4,243 / (17,731 + 4,243) * 0.50 = 10\%$$

Although it can reasonably be argued that Improvements inside, but near the Park District boundaries are offset by similar park and recreational improvements provided outside, but near the Park District's boundaries, we use the more conservative approach of finding that 10% of the Improvements may be of general benefit to property outside the Improvement District.

BENEFIT TO THE PUBLIC AT LARGE AND PROPERTY WITHIN THE IMPROVEMENT DISTRICT

The "indirect and derivative" benefit to property within the Improvement District is particularly difficult to calculate. A solid argument can be presented that all benefit within the Improvement District is special, because the Improvements are clearly "over and above" and "particular and distinct" when compared with the baseline level of service and the unique proximity, access and views of the Improvements enjoyed by benefiting properties in the Improvement District.

Nevertheless, the SVTA vs. SCCOSA decision indicates there may be general benefit "conferred on real property located in the district" A measure of the general benefits to property within the Improvement District is the percentage of land area within the Improvement District that is publicly owned and used for regional purposes such as major roads, rail lines and other regional facilities because such properties, while physically within the Improvement District, are used for regional purposes and could provide indirect benefits to the public at large. Approximately 1% of the land area within the Improvement District is used for such regional purposes, so this is a measure of the general benefits to property within the Improvement District.

The general benefit to the public at large and attributed to the Park District can be estimated by the proportionate amount of time that the Park District's parks, and recreational facilities are used and enjoyed by individuals who are not residents, employees, customers or property owners. In order to measure the general benefits from the Improvement District, the previous assessment engineer, SCI Consulting Group, conducted a survey of the users of the parks and recreation facilities to be funded by the assessments, and of other similar parks. The field survey work found that less than 25% of the park users did not live or work within the Improvement District. Therefore, this survey found a 25% level of general benefits from the Improvement District to the public at large.

When people outside the Improvement District use parks, they diminish the availability of parks

for people on property within the Improvement District. This outside use somewhat diminishes the special benefit factor of access because occupied Improvements are somewhat less accessible for property located within the Improvement District. Therefore, conservatively another 5% of general benefit is allocated for people and property within the Improvement District. This is another measure of general benefits to property within the Improvement District.

TOTAL GENERAL BENEFITS

Summing the four measures of general benefit described above, we find that approximately 41% of the benefits conferred by the Improvements are general in nature and should be funded by sources other than the Assessment.

General Benefit Calculation		
	10%	(Outside the Assessment District)
+	1%	(Property within the District)
+	25%	(Public at Large)
+	5%	(Property within the District)
=	41%	(Total General Benefit)

The PMRID FY 2021-22 budget for maintenance and improvement of the Park District’s parks and recreational facilities is \$3,182,204. Of this total budget amount, the Park District will contribute \$1,975,267 from sources other than the Improvement District’s assessments. This contribution by the Park District equates to approximately 62.1% of the total budget for maintenance and improvements and constitutes more than the amount attributable to the general benefits from the Improvements.

ZONES OF BENEFIT

As noted, community parks in urban areas have a service area radius of approximately two miles and neighborhood parks have a service area radius of approximately ½ mile. Nearly all properties in the Park District are within these standard service area radii of neighborhood and community parks that will be improved and maintained with funds from the Improvement District. There are some areas of the Improvement District that are not within a ½ mile from a neighborhood or community park (collectively “area”) and are generally less proximate to the Improvements. Therefore, this area receives relatively lesser special benefits from the Improvements than properties located within a ½ mile from a neighborhood or community park. This area of lesser benefit is defined to include all parcels within Improvement District boundaries that are located more than a ½ mile from a park. This area is hereinafter referred to as Zone of Benefit B or Zone B and is depicted on the Assessment Diagram included with this Report. All parcels within ½ mile from a park are classified into Zone of Benefit A or Zone A.

Relative proximity and access to the Improvement District’s facilities is a measure of the level of special benefit conferred by the assessments. Parcels in Zone B are determined to receive 84% the level of benefit as those within Zone A.

CRITERIA AND POLICIES

This sub-section describes the criteria that shall govern the expenditure of Improvement District funds and ensure equal levels of benefit for properties of similar type. The criteria established in this Report, as finally confirmed, cannot be substantially modified; however, the Board may adopt additional criteria to further clarify certain criteria or policies established in this Report or establish additional criteria or policies that do not conflict with this Report.

ASSESSMENT FUNDS MUST BE EXPENDED WITHIN THE IMPROVEMENT DISTRICT

The net available Improvement District funds, after incidental, administrative, financing, and other costs, shall be expended exclusively for Improvements within the boundaries of the Improvement District.

CITIZEN'S OVERSIGHT COMMITTEE

A Citizens' Oversight Committee (the "Citizens' Oversight Committee") has been established for the Improvement District. The Citizens' Oversight Committee shall review potential projects that may be funded by the assessments and shall make recommendations on the expenditure of Improvement District funds. Members of the Citizen's Oversight Committee are nominated by the Park District with ratification by the County Supervisor who represents the Park District. All members of the Citizens' Oversight Committee shall own property within Park District and shall not have conflicts of interest with the Improvement District or the Improvements and Services funded by the Assessments.

METHOD OF ASSESSMENT

As previously discussed, the assessments provide specific Improvements that confer direct and tangible special benefits to properties within the Improvement District. These benefits can partially be measured by the occupants on property in the Improvement District because such parcel population density is a measure of the relative benefit a parcel receives from the Improvements. Therefore, the apportionment of benefit is partially based on the population density of parcels.

It should be noted that many other types of "traditional" assessments also use parcel population densities to apportion assessments. For example, the assessments for sewer systems, roads and water systems are typically allocated based on the population density of the parcels assessed. Moreover, assessments have a long history of use in California and are in large part based on the principle that benefits from a service or improvement funded by assessments that is enjoyed by tenants and other non-property owners ultimately is conferred directly to the underlying property.

The next step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single-family home, or, in other words, on the basis of Single-Family Equivalents (SFE). This SFE methodology is commonly used to allocate assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate allocation of assessments. For the purposes of this Report, all properties are designated a SFE value, which is each property's relative benefit in relation to a single-family home on one parcel. In this case, the "benchmark" property is the single-family detached dwelling which is one Single-Family Equivalent or one SFE.

In the process of determining the appropriate method of assessment, the Engineer considered various alternatives. For example, an assessment only for all residential improved property was considered but was determined to be inappropriate because commercial, industrial, and other properties also receive direct benefits from the Improvements.

Moreover, a fixed or flat assessment for all properties of similar type was deemed to be inappropriate because larger properties receive a higher degree of benefit than other similarly used properties that are significantly smaller. Larger properties generally support larger buildings and have higher numbers of employees, customers, and guests that would benefit from proximity and improved access to well maintained and improved parks and recreational facilities. Therefore, the potential population of employees or residents is a measure of the special benefits received by the property.

Finally, the special benefits derived from the assessments are conferred on property and are not based on a specific property owner's use of the improvements, or a specific property owner's occupancy of property or the property owner's demographic status such as age or number of dependents. However, it is ultimately people who value the special benefits described above and use and enjoy the Improvement District's park and recreational facilities. In other words, the benefits conferred to property are related to the average number of people who could potentially live on, work at, or otherwise could use a property, not how the property is currently used by the present owner. Therefore, the number of people who could or potentially live on, work at or otherwise use a property is one indicator of the relative level of benefit received by a property.

In conclusion, it was determined that the appropriate method of assessment apportionment should be based on the type and use of property, the relative size of the property, its relative population and usage potential and its proximity to parks and recreational facilities. This method is further described below.

RESIDENTIAL PROPERTIES

Certain residential properties located within the Improvement District that contain a single residential dwelling unit are assigned one Single-Family Equivalent or 1.0 SFE. Detached or attached houses, zero-lot line houses, and town homes are included in this category of single-family residential property.

Properties with more than one residential unit are designated as multi-family residential properties. These properties benefit from the improvements in proportion to the number of dwelling units attributed to each property, the average number of people who reside in multi-family residential units versus the average number of people who reside in a single-family home, and the relative size of each type of residential dwelling unit. The population density factors for the Park District, as depicted below, provide the basis for determining the SFE factors for residential properties. Using the total population in a certain residential property type in the area of the Improvement District from the 2000 Census and dividing it by the total number of such households, finds that approximately 2.60 persons occupy each single-family residence, whereas an average of 2.36 persons occupy each condominium. The ratio of 2.60 people on average for a single-family residence and 2.36 people per dwelling unit in a multi-family unit results in a population density equivalent of .91 for multi-family units. Next the relative building areas are

factored into the analysis because special benefits are related to average size of a property, in addition to average population densities. For a condominium, this calculation results in an SFE factor of .63 per dwelling unit. A similar calculation is used for the SFE Rates for other residential property types as shown in the table below.

TABLE 1 – RESIDENTIAL POPULATION FACTORS

Residential Property Type	Total Population	Occupied Households	Persons per Household	Population Density Equivalent	Sq. Ft. Factor	SFE Rate
Single Family Residential	32,227	12,415	2.60	1.00	1.00	1.00
Condominium	4,011	1,699	2.36	0.91	0.69	0.63
Multi-Family Residential (2+ Units) ¹	12,300	6,459	2.06	0.80	0.63	0.50
Mobile Home on Separate Lot	99	52	1.90	0.73	0.67	0.49

Source: 2000 Census, Sacramento County, Carmichael area (the most recent data available when the Improvement District was established), and Sacramento County Assessor

1. Multi-family dwelling units in excess of 20 units typically provide on-site recreational amenities that offset some of the benefits from the Improvement District. Therefore, multi-family properties are assessed 0.50 SFE per dwelling unit for the first 20 units and 0.10 SFE for any dwelling units in excess of 20.

NON-RESIDENTIAL PROPERTIES

Non-residential properties are generally open and operated for more limited times, relative to residential properties. Therefore, the relative hours of operation can be used as a measure of benefit since employee density also provides a measure of the relative benefit to property. Since non-residential properties are typically open and occupied by employees approximately one-half the time of residential properties, it is reasonable to assume that non-residential land uses receive one-half of the special benefit on a land area basis relative to single-family residential property. The average size of a single-family home in the Improvement District is 0.25 acres. Therefore, a non-residential property with 0.25 acres receives one-half the relative benefit of a single-family home, or a 0.50 SFE factor.

The SFE values for various non-residential land uses are further defined by using average employee densities because the special benefit factors described previously can be measured by the average number of people who work at non-residential properties.

To determine employee density factors, this Report utilizes the findings from the San Diego County Association of Governments Traffic Generators Study (the “SANDAG Study”) because these findings were approved by the State Legislature which determined the SANDAG Study to be a good representation of the average number of employees per acre of land area for non-residential properties. As determined by the SANDAG Study, the average number of employees per acre for commercial and industrial property is 24. As presented in Table 2, the SFE factors for other types of non-residential properties are determined relative to their typical employee density in relation to the average of 24 employees per acre of commercial and industrial property.

Non-residential properties in excess of 5 acres generally involve uses that are more land intensive relative to building areas and number of employees (lower coverage ratios). As a result, for non-residential parcels (except Self Storage or Parking Lots) with a land area in excess of 5 acres, the

SFE rate is applied per quarter acre for the first 5 acres and per acre for each additional acre over 5 acres. Benefits to non-residential properties are attributed to the portion of each respective non-residential parcel that are used for such purposes. Therefore, if a non-residential parcel includes undeveloped land area that is clearly not related to the non-residential use of the parcel, such undeveloped land area shall not be included in the SFE benefit unit calculation.

Institutional properties that are used for residential, commercial, or industrial purposes are also assessed at the appropriate residential or non-residential rate.

TABLE 2 – NON-RESIDENTIAL DENSITY AND ASSESSMENT FACTORS

Type of Commercial/Industrial Land Use	Average Employees per Acre ¹	SFE Units per Fraction Acre ²	SFE Units per Acre After 5
Commercial	24	0.500	0.500
Office	68	1.420	1.420
Shopping Center	24	0.500	0.500
Industrial	24	0.500	0.500
Self Storage or Parking Lot	1	0.021	

1. Source: San Diego Association of Governments Traffic Generators Study.
2. The SFE factors for non-residential parcels are applied by the quarter acre of non-residential parcel area or portion thereof. Therefore, the minimum assessment for any assessable parcel in these categories is the SFE Units listed herein.

VACANT/UNDEVELOPED PROPERTIES

The benefit to vacant properties is determined to be proportional to the corresponding benefits for similar type developed properties; however, at a lower rate due to the lack of improvements on the property. A measure of the benefits attributed to the underlying land is determined by the ratio of average value of land in relation to average value of improvements for developed property. Based on this ratio, it is estimated that approximately 25% of the benefits are related to the underlying land and 75% are related to the improvements and the day-to-day use of the property. Therefore, the SFE rate for vacant parcels is 0.25 per parcel.

OTHER PROPERTIES

Article XIIIID, Section 4 of the California Constitution states that publicly owned properties shall not be exempt from assessment unless there is clear and convincing evidence that those properties receive no special benefit.

All public properties that are specially benefited are assessed. Publicly owned property that is used for purposes similar to private residential, commercial, industrial, institutional, or office uses is benefited and assessed at the same rate as such privately owned property. Public right-of-way parcels, well, reservoir or other water rights parcels that cannot be developed into other improved uses do not generate employees, residents, customers, or guests. Moreover, many of these parcels have limited economic value and, therefore, do not benefit from specific enhancement of property

value. Such parcels are, therefore, not specially benefited and are not assessed.

Other properties such as parks, open space, watershed, greenbelt lands without improvements, and common areas typically offer open space, public resource and/or recreational facilities on the property that serve to offset the benefits from the Improvement District. Therefore, these parcels receive minimal benefit and are assessed an SFE factor of 0. If such parcels are converted to an assessable residential or non-residential land use, they shall be classified to such new category and shall be assessed as previously described in this Report.

MAXIMUM AND APPLIED ASSESSMENT RATES

The maximum assessment rate is subject to an annual adjustment tied to the change in the Consumer Price Index-All Urban Consumers for the San Francisco Bay Area (the “CPI”) from December to December, with a maximum annual adjustment not to exceed 3.00%. Any change in the annual CPI in excess of 3.00% shall be cumulatively reserved as the “Unused CPI” and shall be used to increase the maximum authorized assessment rate in future years for which the CPI is less than 3.00%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of 1) 3% or 2) the change in the CPI plus any Unused CPI as described above.

The change in the CPI from December 2019 to December 2020 was 2.00%. Since the CPI is below 3.00% and there is an Unused CPI balance of 1.61%, the maximum assessment rate will be increased by 3.00%, resulting in a remaining Unused CPI balance of 0.61%.

Therefore, the maximum assessment rate for Fiscal Year 2021-22 is increased by 3.00% over the maximum assessment rate for Fiscal Year 2020-21 which was \$56.09, which equates to \$57.78 per single-family equivalent benefit unit. The cost estimate in this Engineer’s Report proposes an applied assessment rate of \$52.07 for Fiscal Year 2021-22, which is the same assessment rate that was applied for Fiscal Year 2020-21 and below the current maximum authorized assessment rate stated above.

APPEALS OF ASSESSMENTS LEVIED TO PROPERTY

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment may file a written appeal with the District Administrator of the Park District or his or her designee. Any such appeal is limited to correction of an assessment during the then current fiscal year. Upon the filing of any such appeal, the District Administrator or his or her designee will promptly review the appeal and any information provided by the property owner. If the District Administrator or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the assessment roll. If any such changes are approved after the assessment roll has been filed with the County for collection, the District Administrator or his or her designee is authorized to refund the property owner the amount of any approved reduction. Any dispute over the decision of the District Administrator or his or her designee shall be referred to the Advisory Board and the decision of the Board shall be final.

PART E

PROPERTY OWNER LIST & ASSESSMENT ROLL

A list of names and addresses of the owners of all parcels, and the description of each parcel within the Park District is shown on the last equalized Secured Property Tax Roll of the Sacramento County Assessor, which by reference is hereby made a part of this Report.

This list is keyed to the Assessor's Parcel Numbers as shown on the Assessment Roll, which includes the proposed assessment amounts for Fiscal Year 2021-22 apportioned to each parcel. The Assessment Roll is on file in the Office of the District Administrator of the Park District and is shown in this Report as Appendix "A".

The total proposed assessment for Fiscal Year 2021-22 is \$1,052,493.02.

APPENDIX "A"
ASSESSMENT ROLL

(on file with the Clerk of the Board)

PRMID Assessment Rates and Revenue Summary

Fiscal Year	Calculated CPI	Unused CPI Accumulation	Unused CPI Balance Available	Maximum Allowable CPI	Maximum Allowable Assessment Rate	Applied CPI	Applied Assessment Rate	Applied Assessment Revenue
2005-06					\$27.00		\$27.00	\$588,324.00
2006-07					\$39.00		\$39.00	\$773,430.00
2007-08	3.44%	0.44%	0.00%	3.00%	\$40.17	2.97%	\$40.16	\$797,979.00
2008-09	3.84%	0.84%	0.44%	3.00%	\$41.38	1.52%	\$40.77	\$810,380.00
2009-10	0.02%	0.00%	1.28%	1.30%	\$41.91	0.00%	\$40.77	\$811,773.00
2010-11	2.61%	0.00%	0.00%	2.61%	\$43.01	5.49%	\$43.01	\$857,426.00
2011-12	1.53%	0.00%	0.00%	1.53%	\$43.67	1.51%	\$43.66	\$871,730.00
2012-13	2.93%	0.00%	0.00%	2.93%	\$44.94	2.91%	\$44.93	\$897,217.00
2013-14	2.22%	0.00%	0.00%	2.22%	\$45.94	0.00%	\$44.93	\$896,576.00
2014-15	2.58%	0.00%	0.00%	2.58%	\$47.13	4.85%	\$47.11	\$939,654.00
2015-16	2.67%	0.00%	0.00%	2.67%	\$48.39	2.67%	\$48.37	\$966,024.00
2016-17	3.18%	0.18%	0.00%	3.00%	\$49.84	3.00%	\$49.82	\$987,827.00
2017-18	3.53%	0.53%	0.18%	3.00%	\$51.33	2.97%	\$51.30	\$1,019,157.00
2018-19	2.94%	0.00%	0.71%	3.00%	\$52.87	0.00%	\$51.30	\$1,019,768.00
2019-20	4.50%	1.50%	0.65%	3.00%	\$54.46	1.50%	\$52.07	\$1,036,964.00
2020-21	2.45%	0.00%	2.15%	3.00%	\$56.09	0.00%	\$52.07	\$1,039,812.28
2021-22	2.00%	0.00%	1.61%	3.00%	\$57.78	0.00%	\$52.07	\$1,052,493.02

The maximum assessment rate is subject to an annual increase tied to the change in the Consumer Price Index-All Urban Consumers for the San Francisco Bay Area (the "CPI") from December to December, with a maximum annual adjustment not to exceed 3.00%. Any change in the annual CPI in excess of 3.00% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in future years for which the CPI is less than 3.00%.

RESOLUTION NO 2021-04

A RESOLUTION DECLARING THE INTENTION TO LEVY ASSESSMENTS FOR FISCAL YEAR 2021–22, PRELIMINARILY APPROVING THE ENGINEER’S REPORT, AND PROVIDING NOTICE OF PUBLIC HEARING OF THE MISSION OAKS RECREATION AND PARK DISTRICT PARKS AND RECREATION MAINTENANCE AND IMPROVEMENT DISTRICT

WHEREAS, the Mission Oaks Recreation and Park District, Parks and Recreation Maintenance and Improvement District was authorized by an assessment ballot proceeding conducted in 2006 and approved by 68.78% of the weighted ballots returned by property owners, and such assessments were levied by the Advisory Board of Directors by Resolution No. 2006-04 passed on May 2, 2006; and

WHEREAS, on April 13, 2021 by Resolution No. 2021-02, the Board ordered the preparation of an Engineer's Report for the Parks and Recreation Maintenance and Improvement District (the "District") for fiscal year 2021-22; and

WHEREAS, pursuant to said Resolution, the Engineer's Report was prepared by Francisco and Associates, Inc., Engineer of Work, in accordance with 22565, et. seq., of the Streets and Highways Code (the "Report") and Article XIID of the California Constitution; and

WHEREAS, said Engineer's Report was filed with the Secretary of the Board of Directors and the Board of Directors has reviewed the Report and wishes to take certain actions relative to said Report.

NOW, THEREFORE, BE IT RESOLVED, by the Advisory Board of Directors of the Mission Oaks Recreation and Park District (“Board”) that:

SECTION 1. The Report for the “Parks and Recreation Maintenance and Improvement District”, on file with the Secretary of the Board, has been duly considered by the Board of Directors and is hereby deemed sufficient and approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under, and pursuant to, the foregoing resolution.

SECTION 2. It is the intention of this Board to continue to levy and collect assessments within the District for fiscal year 2021–22. Within the District, the existing and proposed improvements (“Improvements”) are generally described as the installation, maintenance and servicing of public facilities, including but not limited to, landscaping, sprinkler systems, park grounds, park facilities, landscape corridors, ground cover, shrubs and trees, street frontages, playground equipment and hardcourt areas, senior and community centers, drainage systems, lighting, fencing, entry monuments, basketball courts, tennis courts, running tracks, swimming pools, other recreational facilities, security guards, graffiti removal and repainting, and labor, materials, supplies, utilities and equipment, as applicable, for property owned and maintained by the Mission Oaks Recreation and Park District. Installation means the construction of recreational improvements, including, but not limited to, land preparation, such as grading, leveling, cutting and filling, sod, landscaping, irrigation systems, sidewalks and drainage, lights,

playground equipment, play courts, recreational facilities, and public restrooms. Maintenance means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of said improvements, including repair, removal, or replacement of all or part of any improvement; providing for the life, growth, health and beauty of landscaping; and cleaning, sandblasting and painting of walls and other improvements to remove or cover graffiti. Servicing means the furnishing of electric current or energy for the operation or lighting of any improvements, and water for irrigation of any landscaping or the maintenance of any other improvements.

SECTION 3. The District consists of the lots and parcels shown on the assessment diagram of the District on file with the Secretary of the Board, and reference is hereby made to such map for further particulars.

SECTION 4. Reference is hereby made to the Report for a full and detailed description of the Improvements, the boundaries of the District and the proposed assessments upon assessable lots and parcels of land within the District. The Engineer's Report identifies all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed.

SECTION 5. The maximum assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 3%. Any change in the CPI in excess of 3% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 3%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of 1) 3% or 2) the change in the CPI plus any Unused CPI as described above.

The change in the CPI from December 2019 to December 2020 was 2.00% and the Unused CPI balance is 1.61%. Therefore, the maximum authorized assessment rate for fiscal year 2021-22 is increased by 3.00% which equates to \$57.78 per single-family equivalent benefit unit. The estimate of cost and budget in the Engineer's Report proposes assessments for fiscal year 2021-22 at \$52.07 which is less than the maximum authorized assessment rate.

SECTION 6. The public hearing shall be held, before this Board at Mission Oaks Community Center, located at 4701 Gibbons Drive, Carmichael, California 95608 as follows: on Tuesday, June 8, 2021 at the hour of 5:30 p.m. for the purpose of this Board's determination whether the public interest, convenience and necessity require the improvements and this Board's final action upon the Report and the assessments therein. As of the date of this notice, social distancing measures are in effect due to the COVID-19 pandemic. Parties interested in participating in the June 8, 2021, public hearing should visit the District's website at <https://www.morpd.com/advisory-board-meetings> for current information on how to provide public comment. The Secretary of the Board is hereby authorized and directed to cause a notice of the hearing to be given by publishing a notice once, at least ten (10) days prior to the date of the hearing above specified, in a newspaper circulated in the District.

SECTION 7. To get additional information about the assessments or the Assessment District contact: Daniel Barton, District Administrator, Mission Oaks Recreation and Park District; 3344 Mission Avenue, Carmichael, California 95608.

PASSED AND ADOPTED this 11th day of May, 2021 by the following vote, to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

Jeff Rothberg, Chairperson
Advisory Board of Directors

Clerk of the Board of Directors



STAFF REPORT

DATE: Mary 5, 2021

TO: MORPD Advisory Board of Directors

FROM: J.R. Hichborn, Park Superintendent

SUBJECT: Resolution 2021-03 Declaring Equipment as Surplus to the needs of the District

BACKGROUND:

As part of the District Fixed Asset and Capital Improvement policy, declaring item surplus to the needs of the district requires that the Board adopt a resolution declaring the item surplus and of no significant value. We've used the 2001 Ford Ranger pickup as transportation and park maintenance for many years, but the cost of ongoing maintenance and repairs for many others items (please the attachment) make it necessary to declare the mobile equipment surplus to the needs of the District. .

DISCUSSION:

The District has never recouped any funds from turning any mobile equipment over to the Sacramento County General Services Department but has followed its own policy of declaring surplus items through the resolution process and adhering to its fixed asset policy. The District can sell, cannibalize, or disposed of the mobile equipment in accordance its Fixed Asset policy.

RECOMMENDATION:

That you approve Resolution No. 2020-4 Declaring the 2001 Ford Ranger and other items surplus to the needs of the District and "as is condition".



RESOLUTION

MORPD No. 2021-03 _____

Of the Advisory Board of Directors Mission Oaks Recreation and Park District

Declaration of Equipment as Surplus to the needs of the District

WHEREAS the 2001 Ford Ranger is no longer necessary to the operation of the district; and

WHEREAS it has little if any market or trade-in value; and

WHEREAS the items on the attachment are no longer necessary to the operation of the district;
and

WHEREAS staff will attempt to sell the Ranger and the other items listed or otherwise dispose of it in a manner appropriate for condition, age, and usefulness; and

WHEREAS this resolution will comply with the requirement of the County Auditor-Controller's Office;

NOW, THEREFORE, BE IT RESOLVED that the Advisory Board of Directors of the Mission Oaks Recreation and Park District hereby declares the 2001 Ford Ranger other and items listed as surplus to the needs of the district.

ADOPTED this 11th day of May 2021, on a motion by Director _____, seconded by Director _____, by the following vote to wit:

AYES:

NOES:

ABSENT:

Jeff Rothberg, Chairperson
Advisory Board of Directors

Clerk of the Board of Directors

The list of Maintenance Equipment Deemed Surplus to the Needs of the District

Equipment Under \$2,0000

Manufacturer	Serial #	Equipment	Old Value
Craftsman		16 gal Wet/Dry Shop Vacuum	\$59
Craftsman		Drill bit sharpener	\$30
DitchWitch		Trencher	\$800
Echo		Chainsaw 12"	\$150
Echo		Pole Saw	\$680
Echo	PB77H	Blower	\$450
Gannon	561	Box Scraper	\$787
Husqvarna	6461185	51 Chain Saw 20"	\$500
Jet	1017182	6" Joiner	\$700
Milwaukee		Super Sawzall	\$320
Misc. tools		Log Splitter	\$1,000
Ridgid	13158RD161	Shop Vac	\$145
Stihl		12" Chain Saw	\$150
Bosch	11212VSR	Rotary Hammer	\$500
Delta		8" Bench Grinder	\$150
Patton		16" Floor Heater	\$100
Howard	HA155SI	Rotovator	\$850
Sub Total			\$6,871

Mobile Equipment Over \$2,000

Manufacturer	Serial #	Equipment	Old Value
Sony 700 MHZ	S01-3512120-0	Lab top Computer	\$2,472
Belson Mobile II	4397	Trailerred BBQ Grill	\$ 600
Billygoat	Model QV900HSP	Vacuum	\$3,950
Sub Total			\$7,022
Grand Total			\$13,893

Vehicles

Year	Make	Model	Vin #	License #	Value
2001	Ford	Ranger	1FTYR10D91PB54846	1088340	\$1,500
2002	Gem	Electric Utility	5ASAK27452F028844	909651	\$2,000
Sub Total					\$3,500
Grand Total Surplus					\$17,393