

ADVISORY BOARD OF DIRECTORS

AGENDA

Regular Monthly Meeting

Wednesday, August 4, 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/86503336723?pwd=UVJQRzVPODdXbjJuRW0xN0JiWmwrUT09>

Meeting ID: 865 0333 6723, Passcode: 584123

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 June 8, 2021 Regular Board Meeting Minutes *

Information:

2. Mission Oaks Recreation and Park District (MORPD) Park Patrol Reports for June 2021 from Fulton El Camino Police and Sacramento County Sherriff Off Duty Patrol for June 2021 *
3. Monthly Budget Reports, May 1-31, Period 11, June 1-30, Period 12 and July 1-16, 2021 Period 13, FY 2020-21 *
4. Administrative Division Report *
5. Recreation Division Report *

6. Parks Division Report *
7. Photos of Interest *
8. Personnel Committee report
9. Finance Committee report
10. Facilities Committee report

Discussion:

11. Re: Sale of Surplus Property *
12. Re: Private Security Services *

Action:

13. Approve changes to wage scales and reorganization of Recreation Division *
14. Appointment of 2021 Advisory Board Officers and Committee position assignments *
15. Approve Mission Oaks Recreation and Park District General Fund 336A budget for FY 2021-22 *
16. Approve Mission Oaks Maintenance and Improvement District 336B budget for FY 2021-22 *
17. Approve the Park Impact Fee Nexus Study Update and Resolution 2021-06 *

Staff Comments/Reports:

Next Regular Meeting: Tuesday, September 14, 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 July 30, 2021, Debra Tierney, Clerk of the Board.*

Advisory Board Members

Chairperson Jeff Rothberg
Member Michael Alcalay

Clerk Robert Evans
Member Pati Todd



**Advisory Board of Directors
Regular Meeting Minutes
Tuesday, June 8, 2021 at 6 pm
Via Zoom Meeting ID 899 8342 1715**

- Call to Order:** 6 pm by Chairperson Rothberg.
- Pledge of Allegiance:** Announced by Chairperson Rothberg.
- Roll Call:**
- MORPD Directors Present:** Rothberg, Evans, Todd and Alcalay.
- MORPD Directors Absent:** Nguyen.
- MORPD Staff Present:** Barton, Hichborn, Woodland, Tierney, Ballis, Friedrich, Curtola, Carpenter, Baker and Dahlberg.
- Public Present:** Francisco & Associates staff.
- Chairperson's Comments:** Thanks Director Nguyen, tonight will be the last meeting in her tenure. She will be missed.
- Board Comments/Discussion:** Director Todd thanks Director Nguyen for being so approachable when the need for information arises.
Director Alcalay also thanks Director Nguyen for her service, she has helped the district staff focus on teen programs and helped the district move forward. Staff is also thanked for working to move forward and make this park district a better place for the community.
- 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:**
- Consent:**
1. Approval of May 11, 2021 Regular Board Meeting Minutes.
- Action:** After discussion, on a Motion by Director Alcalay, seconded by Director Rothberg, the Advisory Board of Directors voted to approve the Consent item. A roll call vote was taken. Directors Rothberg, Evans, Todd and Alcalay approve the motion. Director Nguyen is absent.

Action:

2. Approve Resolution 2021-05 Approving Engineer's Report, Confirming Diagram and Assessment and Ordering Levy of Assessment for Fiscal Year 2021-22 for the Mission Park Maintenance and Recreation Improvement District.

Action: After discussion, on a Motion by Director Evans, seconded by Director Alcalay, the Advisory Board of Directors voted to approve Resolution 2021-05 Approving Engineer's Report, Confirming Diagram and Assessment and Ordering Levy of Assessment for Fiscal Year 2021-22 for the Mission Park Maintenance and Recreation Improvement District. A roll call vote was taken. Directors Rothberg, Evans, Todd and Alcalay approve the motion. Director Nguyen is absent.

There is no increase in the assessment for 2021-22.

Open Public Hearing for the Mission Oaks Recreation and Park District Parks Maintenance and Recreation Improvement District at 6:11 pm.

Public Comment: None

Close Public Hearing for the Mission Oaks Recreation and Park District Parks Maintenance and Recreation Improvement District 6:15 pm.

Director Alcalay exits the meeting at 6:17 pm.

Information:

3. Mission Oaks Recreation and Park District (MORPD) Park Patrol Reports for May 2021 from Fulton El Camino Police and Sacramento County Sherriff Off Duty Patrol for May 2021 by J.R. Hichborn, Parks Superintendent. Chairperson Rothberg inquires if when a ticket is issued for a dog off leash if they are notified of area dog parks.
4. Monthly Budget Report, April 1-30, 2021, Period 10 FY 2020-21 by Darren Woodland, Finance Manager and Daniel Barton, District Administrator.
5. Administrative Division Report by Daniel Barton, District Administrator. Chairperson Rothberg thanks staff for stepping up and working diligently to work with our customers.
6. Recreation Division Report by Danny Curtola, Recreation Supervisor. The Recreation report is formatted differently, the newest programs are listed first. A new Recreation Guide will be released in the Fall. Director Todd would like staff to review the write ups from instructors to make sure that we include a greater diversity in what we show and how we articulate programs to make our programs more inclusive for everyone. Our summer camps are filling up, currently we have 1,500 children registered for camp. Sports camps are filling up and teen programs are being created. Nicole Friedrich, Recreation Supervisor introduces our newest Recreation Coordinator Christian Carpenter. Director Evans would like to see more programs for people over 50; he is encouraged to visit MOCC to see the classes we offer to adults and seniors. He would like to see them reported on in the next Recreation Division report.
7. Parks Division Report by J.R. Hichborn, Parks Superintendent. Our newest Maintenance Worker, Fidel Baker is introduced.
8. Photos of Interest by staff.
9. Recreation Committee report by Jeff Rothberg, Chairperson. He would like Lisa Davis to attend our next meeting, she has made hundreds of phone calls to customers during the closure. Nancy Nelson, MORPD preschool also helped with calling customers at home.
10. Facilities Committee report, nothing to report until next month. Another meeting will take place June 29.

Discussion:

11. Surplus items sale procedures by J.R. Hichborn. Director Evans would like the board to know the values of the items we will be selling based on research. J.R. Hichborn will be contacting Director Evans.

Staff Comments/Reports:

Next Regular Meeting: Tuesday, August 4, 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.

DRAFT

STAFF REPORT



DATE: July 29, 2021
 TO: MORPD Advisory Board of Directors
 FROM: J.R. Hichborn, Parks Superintendent
 SUBJECT: FEC Park Patrol Reports for June 2021

Fulton El Camino Park Police Patrol Logs



Ashton Park

Notice To Appear Issued

1) Date/Time: 2021-06-12 21:16
 Violation 1: 9.36.066.6 SCO Cart in Park, Severity: Inf

Parking Citations Issued

1) Date/Time: 2021-06-12 21:03
 V1: 10.16.050(b) SCO Parking in more than one space
 2) Date/Time: 2021-06-20 20:12
 V1: 22507.8(a) CVC Unlawful parking in disabled space

Warnings Issued

1) Date/Time: 2021-06-09 17:45
 Violation: sco 9.36.061(a)(4)

Cowan Park

Parking Citations Issued

1) Date/Time: 2021-06-20 14:30
 V1: 4000(a) CVC No current registration

Eastern Oak Park

Parking Citations Issued

- 1)** Date/Time: 2021-06-14 17:45
V1: 4000(a) CVC No current registration
 - 2)** Date/Time: 2021-06-16 14:50
V1: 4000(a) CVC No current registration
 - 3)** Date/Time: 2021-06-21 19:10
V1: 4000(a) CVC No current registration
 - 4)** Date/Time: 2021-06-21 19:08
V1: 5200(a) CVC Display of two license plates required
 - 5)** Date/Time: 2021-06-28 16:11
V1: 4000(a) CVC No current registration
V2: 5200(a) CVC Display of two license plates required
-

Gibbons Park

Notice To Appear Issued

- 1)** Date/Time: 2021-06-07 18:19
Violation 1: 11377(a) HS Possession of a controlled substance, Severity: Mis
- 2)** Date/Time: 2021-06-07 18:12
Violation 1: 12500(a) CVC Unlicensed Driver, Severity: Mis
Violation 2: 16028(a) CVC No Insurance, Severity: Inf
Violation 3: 4000(a)(1) CVC Expired Registration , Severity: Inf
- 3)** Date/Time: 2021-06-17 19:05
Violation 1: 14601.1(a) CVC Suspended License, Severity: Mis
Violation 2: 4000(a) CVC No current registration, Severity: Inf
Violation 3: 5200(a) CVC Two license Plates Required, Severity: Inf
Violation 4: 16028(a) CVC No Insurance, Severity: Inf

Parking Citations Issued

- 1)** Date/Time: 2021-06-12 17:30
V1: 5200(a) CVC Display of two license plates required
- 2)** Date/Time: 2021-06-16 15:06
V1: 5200(a) CVC Display of two license plates required
- 3)** Date/Time: 2021-06-16 15:15
V1: 10.24.030(b) SCO Prohibited stopping, standing, parking
- 4)** Date/Time: 2021-06-03 18:51
V1: 4000(a) CVC No current registration
- 5)** Date/Time: 2021-06-16 18:53
V1: 4000(a) CVC No current registration
- 6)** Date/Time: 2021-06-20 19:24
V1: 4000(a) CVC No current registration
- 7)** Date/Time: 2021-06-21 19:28
V1: 4000(a) CVC No current registration

Onsite Arrests Made

1) Date/Time: 2021-06-17 17:14

V1: 25400(A)(1) PC Possession of concealed firearm in vehicle Severity: Fel

V2: 25400(c)(6) PC Possession of firearm not registered Severity: Fel

Warrant Arrests

1) Date/Time: 2021-06-17 19:05

Severity: Mis

Warrant Ammount: 10,500.00

Warnings Issued

1) Date/Time: 2021-06-02 21:13

Violation: CVC 24252(a)

Hazelwood Greens**Warnings Issued**

1) Date/Time: 2021-06-23 16:47

Violation: SCO 9.36.061(a)(4)

Maddox Park**Notice To Appear Issued**

1) Date/Time: 2021-06-23 16:21

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

Parking Citations Issued

1) Date/Time: 2021-06-23 16:19

V1: 4000(a) CVC No current registration

Mission North Park**Notice To Appear Issued**

No NTAs issued during this reporting period.

Parking Citations Issued

1) Date/Time: 2021-06-12 11:14

V1: 4000(a) CVC No current registration

2) Date/Time: 2021-06-27 14:00

V1: 4000(a) CVC No current registration

Oak Meadow Park

Notice To Appear Issued

1) Date/Time: 2021-06-19 17:29

Violation 1: 4000(a)(1) CVC Expired Registration , Severity: Inf

Dispatched Calls For Service

1) Date/Time: 2021-06-23 12:39

Description: on bike trail have an open line. ACC

Disposition: Unfounded

Orville Wright Park

No issues in June

Shelfield Park

No issues in June

Sierra Oaks

No issues in June

Swanston Park

Notice To Appear Issued

1) Date/Time: 2021-06-07 14:23

Violation 1: 12500(a) CVC Unlicensed Driver, Severity: Mis

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

Violation 3: 4000(a) CVC No current registration, Severity: Inf

2) Date/Time: 2021-06-09 18:21

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

3) Date/Time: 2021-06-09 18:26

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

4) Date/Time: 2021-06-09 18:42

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

5) Date/Time: 2021-06-28 19:56

Violation 1: 484(a) PC petty thief, Severity: Mis

Parking Citations Issued

1) Date/Time: 2021-06-02 18:05

V1: 4000(a) CVC No current registration

2) Date/Time: 2021-06-09 15:43

V1: 4000(a) CVC No current registration

3) Date/Time: 2021-06-09 15:54

V1: 10.16.050(b) SCO Parking in more than one space

4) Date/Time: 2021-06-12 15:28

V1: 22507.8(a) CVC Unlawful parking in disabled space

5) Date/Time: 2021-06-12 10:40

V1: 22507.8(c)(2) CVC Parking in disabled crosshatch

6) Date/Time: 2021-06-12 15:35

V1: 4000(a) CVC No current registration

7) Date/Time: 2021-06-13 19:20

V1: 4000(a) CVC No current registration

8) Date/Time: 2021-06-12 18:45

V1: 4000(a) CVC No current registration

9) Date/Time: 2021-06-14 16:22

V1: 4000(a) CVC No current registration

10) Date/Time: 2021-06-20 16:45

V1: 4000(a) CVC No current registration

11) Date/Time: 2021-06-19 18:20

V1: 4000(a) CVC No current registration

12) Date/Time: 2021-06-23 15:31

V1: 4000(a) CVC No current registration

13) Date/Time: 2021-06-23 15:40

V1: 4000(a) CVC No current registration

14) Date/Time: 2021-06-23 15:52

V1: 4000(a) CVC No current registration

15) Date/Time: 2021-06-26 15:13

V1: 4000(a) CVC No current registration

16) Date/Time: 2021-06-27 15:50

V1: 10.24.010(1-4) SCO Red, yellow, white, green curb unloading zone - 5 min. max

17) Date/Time: 2021-06-27 15:45

V1: 4000(a) CVC No current registration

18) Date/Time: 2021-06-27 15:35

V1: 4000(a) CVC No current registration

Onsite Arrests Made

1) Date/Time: 2021-06-26 21:30

V1: 29800(a)(1) PC Felon in Possession of Firearm Severity: Fel

V2: 25400(A)(1) PC Possession of concealed firearm in vehicle Severity: Fel

Dispatched Calls For Service

1) Date/Time: 2021-06-23 12:38

Description: 952 no wd, nothing 927

Disposition: Unfounded

Warrant Arrests

1) Date/Time: 2021-06-30 15:00

Severity: Fel

Warrant Ammount: no bail

Warnings Issued

1) Date/Time: 2021-06-16 14:20

Violation: 9.36.065

2) Date/Time: 2021-06-21 20:10

Violation: 5200a

3) Date/Time: 2021-06-21 20:19

Violation: 5200a

4) Date/Time: 2021-06-23 15:20

Violation: SCO 9.36.061(a)(4)

5) Date/Time: 2021-06-23 15:32

Violation: SCO 9.36.061(a)(4)

6) Date/Time: 2021-06-28 19:56

Violation: 4000a

Valley Oak Park

No issues in June

Windemere Park

No issues in June

STAFF REPORT



DATE: July 29, 2021
 TO: MORPD Advisory Board of Directors
 FROM: J.R. Hichborn, Parks Superintendent
 SUBJECT: Sacramento Sherriff Off Duty Patrol for June 2021

MISSION OAKS PARK PATROL

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

Call Sign: **MO4**

Date:	06-04-2021	Deputy 1 / Badge:	Deputy Dutton #1310	Vehicle #:	122-336
Start Time:	0600	Deputy 2 / Badge:		Starting Mileage:	99524
End Time:	1200			Ending Mileage:	

Activity Notes/Summary

Time Activity Description/Disposition

0600 Hours/06-04-2021/(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 were no new emails concerning park operations.

I checked in with Daniel regarding issues Mission Oaks parks facilities. Daniel reiterated neighbor's concerns at Eastern Oak park of after hours activities.

****There were no calls for service at any Mission Oaks parks facilities.****

Event/Report #: XXX

0630 Hours: Swanston Park: I observed a covered homeless basket that was covered that was unoccupied near the community center. I observed a homeless white homeless male looking for recycles in the garbage cans and asked if it was his. The homeless male stated "no, I just got here."

Event/Report #: XXX

0830 Hours: There was a white Dodge Dakota with disabled license plates that had been expired for more than two (2) years parked reversed next to the front gate. A records check of the vehicle revealed the owner was homeless and was on active probation. I checked with Daniel and the vehicle had not been there very long. The vehicle was unoccupied and will check later of the owner is attempting to live at the park or conducting business outside of the park.

MISSION OAKS PARK PATROL

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

Call Sign: **MO4**

Date:	06-04-2021	Deputy 1 / Badge:	Deputy Dutton #1310	Vehicle #:	122-336
Start Time:	1600	Deputy 2 / Badge:		Starting Mileage:	99591
End Time:	2200			Ending Mileage:	99631

<u>Time</u>	<u>Activity Description/Disposition</u>
1600 Hours/06-04-2021/(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 were no new emails concerning park operations.
	There were no calls for service at any Mission Oaks parks facilities.

<i>Event/Report #: XXX</i>	
2000 Hours:	Mission North Park: The vehicle described in the day report was no longer on scene.
<i>Event/Report #: XXX</i>	
2100 Hours:	I observed multiple groups within the park still after sunset. I advised them of park operations hours and they left without incident. When I arrived on scene, I did not observe or see anything out of the ordinary that would not happen at the park. There was no music, but kids were playing on the futsal court as well as the play structure.

MISSION OAKS PARK PATROL

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

Call Sign: **MO4**

Date:	06-05-2021	Deputy 1 / Badge:	Deputy Dutton #1310	Vehicle #:	122-336
Start Time:	0600	Deputy 2 / Badge:		Starting Mileage:	99631
End Time:	1200			Ending Mileage:	

Activity Notes/Summary

<u>Time</u>	<u>Activity Description/Disposition</u>
0600 Hours/06-05-2021/(Saturday):	<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>**There were no calls for service at any Mission Oaks facilities.**</p>

<i>Event/Report #: XXX</i>	
0800 Hours:	While patrolling Swanston Park, I observed a middle eastern male who appeared homeless taking a long period of time inside the restroom. Upon further investigation, the subject was not using drugs, but using the restroom as a bathroom and taking a bath using the sink. I advised the subject, the difference between restrooms and bathrooms.

Dispatched/Self-Initiated calls for service

<i>Event/Report #: XXX</i>	
1000 Hours:	While patrolling Oroville Wright Park, I did not observe any homeless activity that has been reported in the past. I monitored the stop sign at St. Marks Way and Lynwood Way for stop sign violations. I was approached by multiple neighbors and park guests about issues related to cars not stopping.

1120 Hours:	While patrolling Eastern Oak Park: I observed what appeared to be a reserved party at the picnic tables. It was an adult party with 30+ guests. There was a Mexican food truck "Luna" serving the party. It appeared the food truck being at the location was organized

MISSION OAKS PARK PATROL

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

Call Sign: **MO4**

Date:	06-18-2021	Deputy 1 / Badge:	Deputy Dutton #1310	Vehicle #:	122-338
Start Time:	0600	Deputy 2 / Badge:		Starting Mileage:	99107
End Time:	1200			Ending Mileage:	

Activity Notes/Summary

<u>Time</u>	<u>Activity Description/Disposition</u>
0600 Hours/06-18-2021/(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 were no new emails concerning park operations. **There were no calls for service at any Mission Oaks facilities.**

Dispatched/Self-Initiated calls for service

Event/Report #: **XXX**

0610 Hours: I arrived on the north side of Gibbons Park and observed a homeless white female adult with a shopping cart filled with personal belongings and sleeping items. It appeared the subject had slept near the northwest corner of Gibbons Park. The subject was known to me due to previous calls for service. At the time, the subject was cleaning up property and no camp was observed. The subject stated she did not sleep in the park overnight, but the evidence observed contradicted her statement. The subject was advised the park hours of operation and trespassing if observed camping inside of the park.

Event/Report #: **XXX**

Swanston Park: I noticed the sprinkler system near the east door of the community center is not working properly. There is a large stream of water hitting the door.

MISSION OAKS PARK PATROL

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

Call Sign: **MO4**

Date:	06-18-2021	Deputy 1 / Badge:	Deputy Dutton #1310	Vehicle #:	122-338
Start Time:	1600	Deputy 2 / Badge:		Starting Mileage:	99167
End Time:	2200			Ending Mileage:	

Activity Notes/Summary

<u>Time</u>	<u>Activity Description/Disposition</u>
1600 Hours/06-18-2021/(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>Today was 108 degrees!</p> <p>No homeless activity observed at Lutheran Church.</p> <p>**There were no calls for service at any Mission Oaks facilities.**</p>

Dispatched/Self-Initiated calls for service

<i>Event/Report #:</i> XXX	<p>1730 Hours: I monitored the 4-way stop sign at North Avenue and Mission Avenue for stop sign violations due to being a main thoroughfare for North Mission Park. Due to my presence, I did not observe any major violations. The park was empty due to the heat.</p>
<i>Event/Report #:</i> XXX	<p>2000 Hours: I monitored the 3-way stop sign at St. Marks Way and Lynwood Way next to Oroville Wright Park due to a wave down from a resident in the community. The resident stated on-going issue of stop sign violations close to the park. I conducted two (2) vehicle stops for speeding/failure to stop at stop sign.</p>

Event/Report #: XXX

2100 Hours: No less than 30 people were still inside Eastern Oak Park. When I told them to exit the park they left without incident. It appeared many of them lived close and visited the park often.

Event/Report #: XXX

2130 Hours: No less than 10 people were still inside Gibbons Park. I advised them of park hours of operation and they left the park without incident.

MISSION OAKS PARK PATROL

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

Call Sign: **MO4**

Date:	06-19-2021	Deputy 1 / Badge:	Deputy Dutton #1310	Vehicle #:	122-338
Start Time:	0600	Deputy 2 / Badge:		Starting Mileage:	99198
End Time:	1200			Ending Mileage:	

Activity Notes/Summary

<u>Time</u>	<u>Activity Description/Disposition</u>
0600 Hours/06-19-2021/(Saturday):	<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>**There were no calls for service at any Mission Oaks facilities.**</p>

Dispatched/Self-Initiated calls for service

<i>Event/Report #: XXX</i>	<p>0800 Hours: I checked Oroville Wright Park for the subject who had been sleeping in the plants on the northwest corner. The fence line was empty and no signs of homeless activity.</p>
<i>Event/Report #: XXX</i>	<p>There was a "Stop Gun Violence" event at Swanston Park which was an organized event. I spoke to some guests regarding gun safety tips.</p>

MISSION OAKS PARK PATROL

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

Call Sign: **MO4**

Date:	06-25-2021	Deputy 1 / Badge:	Deputy Dutton #1310	Vehicle #:	122-926
Start Time:	0600	Deputy 2 / Badge:		Starting Mileage:	18511
End Time:	1200			Ending Mileage:	18580

Activity Notes/Summary

<u>Time</u>	<u>Activity Description/Disposition</u>
0600 Hours/06-25-2021/(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>There are two (2) empty shopping carts next to the north entrance of sierra oaks parks that needs to be picked up.</p> <p>**There was one (1) call for service at a Mission Oaks facility.**</p>

Dispatched/Self-Initiated calls for service

<i>Event/Report #:</i> XXX	<p>0640 Hours: Gibbons Park: I was waved down by a passerby who lives in the neighborhood and stated she often sees vehicles speeding on Gibbons Drive in front of Gibbons Park. I related to her that is one of my duties while working this assignment and will continue to look for violators.</p>
<i>Event/Report #:</i> 21-191273	<p>0900 Hours: Swanston Park: I contacted a homeless white male adult on the Northrop sidewalk in front of Swanston Park's sign. The homeless male was sprawled out on the sidewalk with a black and white dog asleep. The subject also had a shopping cart full of miscellaneous items as well as an open container of alcohol. I thoroughly explained to the subject about why his behavior and him impeding sidewalk was criminal/citable offenses. Ultimately, the subject decided to leave in a reasonable time and cleaned up his mess.</p>
<i>Event/Report #:</i> 21-191260	<p>0850 Hours: SSO Dispatch received a call for service at Lutheran Church which have been a recent issue with transient activity. A known subject who had been previously given a trespass notice was on the property again. The subject was identified and a citation was issued for trespassing. A search of the subject yielded possession of methamphetamine and drug paraphernalia. The subject was on probation and had an assaultive flag on his record. JR was advised of this investigation.</p>

MISSION OAKS PARK PATROL

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

Call Sign: **MO4**

Date:	06-25-2021	Deputy 1 / Badge:	Deputy Dutton #1310	Vehicle #:	122-926
Start Time:	1600	Deputy 2 / Badge:		Starting Mileage:	18580
End Time:	2200			Ending Mileage:	18622

Activity Notes/Summary

<u>Time</u>	<u>Activity Description/Disposition</u>
1600 Hours/06-25-2021/(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 were no new emails concerning park operations.
	There were no calls for service at any Mission Oaks Parks District facilities.

Dispatched/Self-Initiated calls for service

<i>Event/Report #:</i> 21-191016	
0052 Hours:	Swanston Park: I conducted a 911 records check and located the above event related with the down signage/power pole on the northeast corner. Based on the text of the call was regarding a domestic incident where the boyfriend of the caller took her vehicle and hit the light pole. All parties was identified and CHP took the vehicle accident report.
<i>Event/Report #:</i> XXX	
2100 Hours:	Eastern Oak Park: There was no less than 50 occupants including adults/children/teens in the park still playing on the basketball/futsal courts. I advised them of park hours of operation. I observed a small symbol or lettering spray painted in black on the ground in the parking lot. The symbol/lettering was not there between 0600-1800 hours. I asked guests what language it was and they stated they could not identify. There are no known suspects at this time.
<i>Event/Report #:</i> XXX	
2130 Hours:	Gibbons Park: There was no less than 15 people inside park which included primarily children with parents. I advised them of park hours of operation.

MISSION OAKS PARK PATROL

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

Call Sign: **MO4**

Date:	06-26-2021	Deputy 1 / Badge:	Deputy Dutton #1310	Vehicle #:	122-926
Start Time:	0600	Deputy 2 / Badge:		Starting Mileage:	18630
End Time:	1200			Ending Mileage:	18678

Activity Notes/Summary

<u>Time</u>	<u>Activity Description/Disposition</u>
0600 Hours/06-26-2021/(Saturday):	<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>**There was no calls for service at any Mission Oaks Parks District facility.**</p>

Dispatched/Self-Initiated calls for service

<i>Event/Report #: XXX</i>	
0723 Hours:	Oak Meadow Park: I observed a white homeless male adult looking through cars parked on Kadema Drive on the south end of the park. Some park goers as well as American River bike trail guests park on Kadema Drive for access. Once the subject saw me he continued on his way onto American River bike trail. No cars appeared to have been broken into, but his behavior indicated temptation.
<i>Event/Report #: XXX</i>	
1000 Hours:	Eastern Oak Park: Pickle ball has been a huge success. I was able to speak to some park goers and they like the new addition.
<i>Event/Report #: XXX</i>	
1020 Hours:	North Avenue/Mission Ave: Mission North Park: I monitored the 4-way stop sign for unsafe motorists not stopping at stop sign. The park was fairly busy and due to recent neighborhood complaints.

STAFF REPORT



DATE: July 29, 2021

TO: MORPD Advisory Board of Directors

FROM: Darren Woodland, Finance Manager

SUBJECT: Monthly Budget reports May (Period 11), June (Period 12) and July (Period 13)
FY 2020-21 Final Budget Report – Period 13

FINDINGS:

(Correcting journal entries have been made to all miscoded items. The overages recorded on the YTD Final Budget Report are due to an increase in need, if not otherwise specified.)

Notable final budget report findings for the General Fund 336A:

1. The Land Improvement Maintenance account shows an overage of \$14,175.29. This includes (2) insurance claims for fence repairs following the big windstorm we experienced in January 2021. These claims were covered after we reached our deductible and both resulted in refund checks.
2. The Telephone account shows an overage of \$21,201.96. This account now includes internet services. It had previously been coded to Data Processing Services.
3. The Software account shows an overage of \$12,541.98. This includes Microsoft office360, Adobe, Zoom, and other softwares that enabled us to be able to work remotely. These had previously been coded to multiple different accounts and have now consolidated them.
4. The D-Tech Labor – ACP account shows an overage of \$23,126.70. These are internet service fees. These charges will be coded to the Telephone account moving forward. We were advised by our county budget representative to not use this account going forward. She transferred the budgeted funds to the Data Processing Services account.



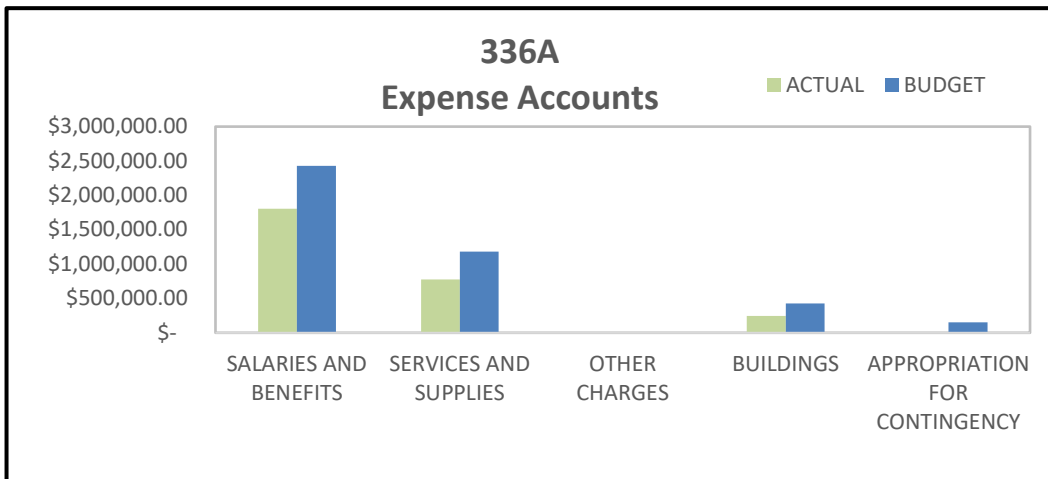
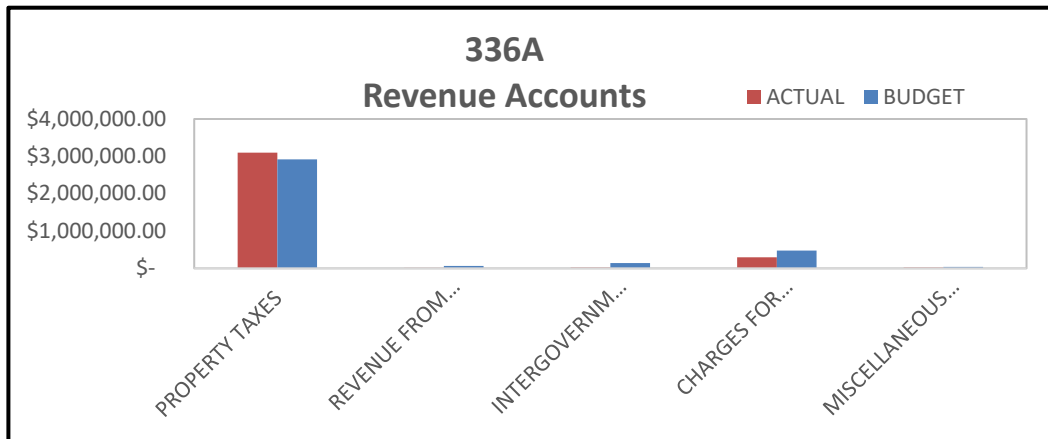
GENERAL FUND - 336A

REVENUES	BUDGET	ACTUAL	AVAILABLE	% EARN
PROPERTY TAXES	\$ 2,917,303.00	\$ 3,099,424.73	\$ (182,121.73)	106.2%
REVENUE FROM USE	\$ 62,500.00	\$ 8,983.19	\$ 53,516.81	14.4%
INTERGOVERNMENTAL REVENUE	\$ 143,350.00	\$ 22,929.14	\$ 120,420.86	16.0%
CHARGES FOR SERVICES	\$ 476,440.00	\$ 292,595.19	\$ 183,844.81	61.4%
MISCELLANEOUS REVENUE	\$ 40,000.00	\$ 19,645.32	\$ 20,354.68	49.1%
TOTAL REVENUE	\$ 3,639,593.00	\$ 3,443,577.57	\$ 196,015.43	94.6%

EXPENSES	BUDGET	ACTUAL	AVAILABLE	% USED
SALARIES AND BENEFITS	\$ 2,431,007.00	\$ 1,805,472.73	\$ 625,534.27	74.3%
SERVICES AND SUPPLIES	\$ 1,179,560.00	\$ 773,786.22	\$ 405,773.78	65.9%
OTHER CHARGES	\$ 2,000.00	\$ 989.78	\$ 1,010.22	49.5%
BUILDINGS	\$ 425,000.00	\$ 243,862.15	\$ 181,137.85	57.4%
APPROPRIATION FOR CONTINGENCY	\$ 150,000.00	\$ -	\$ 150,000.00	0.0%
TOTAL EXPENSE	\$ 4,187,567.00	\$ 2,824,110.88	\$ 1,360,611.51	67.6%

CARRYOVER BALANCE	\$ 547,974.00
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OVER/UNDER	\$ - \$ 619,466.69
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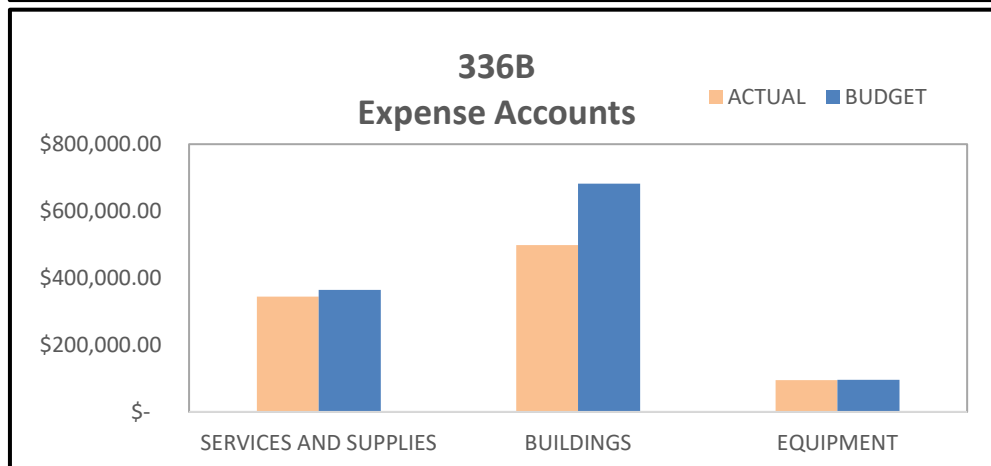
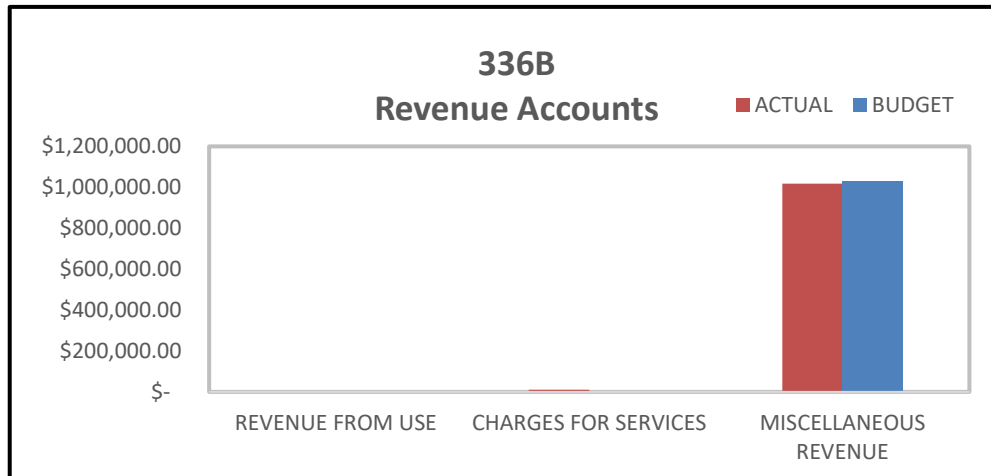


ASSESSMENT FUND - 336B				
REVENUES	BUDGET	ACTUAL	AVAILABLE	% EARN
REVENUE FROM USE	\$ -	\$ 1,360.00	\$ 1,360.00	0.0%
CHARGES FOR SERVICES	\$ -	\$ 10,454.50	\$ 10,454.50	0.0%
MISCELLANEOUS REVENUE	\$ 1,027,346.00	\$ 1,017,953.21	\$ 9,392.79	99.1%
TOTAL REVENUE	\$ 1,027,346.00	\$ 1,029,767.71	\$ 21,207.29	100.2%

EXPENSES	BUDGET	ACTUAL	AVAILABLE	% USED
SERVICES AND SUPPLIES	\$ 365,000.00	\$ 344,714.31	\$ 20,285.69	94.5%
BUILDINGS	\$ 681,627.00	\$ 498,288.71	\$ 183,338.29	73.1%
EQUIPMENT	\$ 96,000.00	\$ 95,001.74	\$ 998.26	99.0%
TOTAL EXPENSE	\$ 1,142,627.00	\$ 938,004.76	\$ 204,622.24	82.1%

CARRYOVER BALANCE	\$ 115,281.00
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OVER/UNDER	\$ - \$ 91,762.95
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EXPENSE - COMMITMENT ITEM	BUDGET	ACTUAL	PENDING	AVAILABLE	% USED
10111000 FULL-TIME WAGES	\$ 1,253,384.00	\$ 947,245.97	\$ -	\$ 306,138.03	75.6%
10112100 PART-TIME WAGES	\$ 371,570.00	\$ 219,711.04	\$ -	\$ 151,858.96	59.1%
10112400 BOARD MEMBER	\$ 6,000.00	\$ 2,250.00	\$ -	\$ 3,750.00	37.5%
10113200 TIME/ONE HALF OT	\$ -	\$ 157.20	\$ -	\$ (157.20)	0.0%
10114300 ALLOWANCES	\$ 6,000.00	\$ 5,500.00	\$ -	\$ 500.00	91.7%
10115200 TERMINAL PAY	\$ 15,000.00	\$ 26,253.92	\$ -	\$ (11,253.92)	175.0%
10121000 RETIREMENT	\$ 409,750.00	\$ 321,878.39	\$ -	\$ 87,871.61	78.6%
10122000 OASDHI	\$ 23,039.00	\$ 16,238.74	\$ -	\$ 6,800.26	70.5%
10123000 GROUP INS	\$ 239,334.00	\$ 179,074.37	\$ -	\$ 60,259.63	74.8%
10123002 DENTAL PLAN ER	\$ 31,284.00	\$ 19,967.25	\$ -	\$ 11,316.75	63.8%
10123003 LIFE INS - ER CO	\$ 371.00	\$ 257.94	\$ -	\$ 113.06	69.5%
10123004 VISION INS - ER	\$ 350.00	\$ 401.80	\$ -	\$ (51.80)	114.8%
10124100 WORKER'S COMP	\$ 59,637.00	\$ 59,437.00	\$ -	\$ 200.00	99.7%
10125000 SUI - ACP	\$ -	\$ 7,099.11	\$ -	\$ (7,099.11)	0.0%
10125100 STATE UNEMPLOYMENT	\$ 15,288.00	\$ -	\$ -	\$ 15,288.00	46.4%
* 10 - SALARIES AND BENEFITS	\$ 2,431,007.00	\$ 1,805,472.73	\$ -	\$ 625,534.27	74.3%
20200500 ADVERTISING	\$ 3,600.00	\$ 2,095.00	\$ -	\$ 1,505.00	58.2%
20201500 BLUE PRINT SVC	\$ -	\$ -	\$ -	\$ -	0.0%
20202100 BOOKS/PER SVC	\$ 200.00	\$ 15.99	\$ -	\$ 184.01	8.0%
20202900 BUS/CONFERENCE	\$ 5,000.00	\$ 19.25	\$ -	\$ 4,980.75	0.4%
20203500 ED/TRAINING SVC	\$ 2,000.00	\$ 1,711.58	\$ -	\$ 288.42	85.6%
20203600 ED/TRAINING SUP	\$ 500.00	\$ -	\$ -	\$ 500.00	0.0%
20203900 EMP TRANSPORTATION	\$ 3,725.00	\$ 1,223.72	\$ -	\$ 2,501.28	32.9%
20205100 INS LIABILITY	\$ 112,000.00	\$ 113,181.36	\$ -	\$ (1,181.36)	101.1%
20206100 MEMBERSHIP DUES	\$ 7,910.00	\$ 5,762.48	\$ -	\$ 2,147.52	72.9%
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	\$ 2,363.61	\$ -	\$ 2,636.39	47.3%
20208100 POSTAL SVC	\$ 11,500.00	\$ 922.31	\$ -	\$ 10,577.69	8.0%
20208101 METERED MAIL	\$ -	\$ -	\$ 417.00	\$ (417.00)	0.0%
20208500 PRINTING SVC	\$ 9,000.00	\$ 2,288.22	\$ -	\$ 6,711.78	25.4%
20210300 AGRI/HORT SVC	\$ -	\$ -	\$ -	\$ -	0.0%
20211100 BLDG MAINT SVC	\$ 13,000.00	\$ 1,576.96	\$ -	\$ 11,423.04	12.1%
20211200 BLDG MAINT SUP	\$ 8,400.00	\$ 6,549.66	\$ -	\$ 1,850.34	78.0%
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	\$ 21,492.81	\$ 600.00	\$ (2,842.81)	111.7%
20214200 LAND IMP MAINT SUP	\$ 27,000.00	\$ 27,936.73	\$ -	\$ (936.73)	103.5%
20215100 MECH SYS MAINT SVC	\$ 15,400.00	\$ 3,163.06	\$ -	\$ 12,236.94	20.5%
20215200 MECH SYS MAINT SUP	\$ 2,100.00	\$ 1,391.04	\$ -	\$ 708.96	66.2%
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	\$ 11,850.10	\$ -	\$ (1,150.10)	110.7%
20218500 PERMIT CHARGES	\$ -	\$ -	\$ -	\$ -	0.0%
20219100 ELECTRICITY	\$ 78,750.00	\$ 59,648.51	\$ -	\$ 19,101.49	75.7%
20219200 NAT GAS/LPG/FUEL	\$ 7,000.00	\$ 7,484.64	\$ -	\$ (484.64)	106.9%



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EXPENSE - COMMITMENT ITEM	BUDGET	ACTUAL	PENDING	AVAILABLE	% USED
20219300 REF COLL/DISP SVC	\$ 20,000.00	\$ 25,600.86	\$ -	\$ (5,600.86)	128.0%
20219301 STREET SWEEPING	\$ -	\$ -	\$ -	\$ -	0.0%
20219500 SEWAGE DISP SVC	\$ 9,000.00	\$ 7,547.05	\$ -	\$ 1,452.95	83.9%
20219700 TELEPHONE SVC	\$ 23,000.00	\$ 29,326.30	\$ -	\$ (6,326.30)	127.5%
20219800 WATER	\$ -	\$ -	\$ -	\$ -	0.0%
20220500 AUTO MAINT SVC	\$ 7,000.00	\$ 9,507.96	\$ -	\$ (2,507.96)	135.8%
20220600 AUTO MAINT SUP	\$ 2,100.00	\$ 1,533.33	\$ -	\$ 566.67	73.0%
20222600 EXPEND TOOLS	\$ 3,000.00	\$ 2,271.70	\$ -	\$ 728.30	75.7%
20222700 CELLPHONE/PAGER	\$ 7,000.00	\$ 10,054.54	\$ -	\$ (3,054.54)	143.6%
20223100 FIRE/CRASH/RESCUE	\$ -	\$ -	\$ -	\$ -	0.0%
20223600 FUEL/LUBRICANTS	\$ 17,000.00	\$ 16,852.02	\$ -	\$ 147.98	99.1%
20226200 OFFICE EQ MAINT	\$ 3,800.00	\$ 570.53	\$ -	\$ 3,229.47	15.0%
20226500 INVENTORIAL EQUIP	\$ 25,000.00	\$ 13,628.28	\$ -	\$ 11,371.72	54.5%
20227500 RENT/LEASE EQUIP	\$ 19,800.00	\$ 16,236.79	\$ -	\$ 3,563.21	82.0%
20228100 SHOP EQ MAINT SVC	\$ 500.00	\$ -	\$ -	\$ 500.00	0.0%
20229100 OTHER EQ MAINT SVC	\$ 250.00	\$ 667.74	\$ -	\$ (417.74)	267.1%
20229200 OTHER EQ MAINT SUP	\$ 500.00	\$ 914.79	\$ -	\$ (414.79)	183.0%
20231300 UNIFORM ALLOW	\$ 9,800.00	\$ 13,360.74	\$ -	\$ (3,560.74)	136.3%
20231400 CLOTH/PERSONAL	\$ 6,500.00	\$ 496.99	\$ -	\$ 6,003.01	7.6%
20232100 CUSTODIAL SVC	\$ 77,000.00	\$ 48,212.50	\$ -	\$ 28,787.50	62.6%
20232200 CUSTODIAL SUP	\$ 17,600.00	\$ 14,639.71	\$ -	\$ 2,960.29	83.2%
20233100 FOOD/CATERING SVC	\$ -	\$ -	\$ -	\$ -	0.0%
20233200 FOOD/CATERING SUP	\$ 9,000.00	\$ 1,001.84	\$ -	\$ 7,998.16	11.1%
20234200 KITCHEN SUP	\$ 1,100.00	\$ 103.87	\$ -	\$ 996.13	9.4%
20244300 MEDICAL SERVICES	\$ -	\$ -	\$ -	\$ -	0.0%
20244400 MEDICAL SUPPLIES	\$ 800.00	\$ 7,751.93	\$ -	\$ (6,951.93)	969.0%
20250500 ACCOUNTING SVC	\$ 2,700.00	\$ 1,584.68	\$ 715.32	\$ 400.00	58.7%
20250700 ASSESSMENT COLL	\$ 50,575.00	\$ 36,512.90	\$ -	\$ 14,062.10	72.2%
20254100 PERSONNEL SVC	\$ 3,000.00	\$ 1,850.84	\$ -	\$ 1,149.16	61.7%
20254400 SAFETY PROGRAM	\$ 5,500.00	\$ -	\$ -	\$ 5,500.00	0.0%
20257100 SECURITY SVC	\$ 115,200.00	\$ 103,736.52	\$ -	\$ 11,463.48	90.0%
20257101 EXT CO PRO INVES	\$ -	\$ -	\$ -	\$ -	0.0%
20259100 OTHER PROF SVC	\$ 27,000.00	\$ 14,542.80	\$ -	\$ 12,457.20	53.9%
20281100 DATA PROCESSING SVC	\$ 56,500.00	\$ 18,507.16	\$ 1,382.00	\$ 36,610.84	32.8%
20281101 DTECH FEE	\$ -	\$ -	\$ -	\$ -	0.0%
20281200 DATA PROCESSING SUP	\$ 15,000.00	\$ 2,192.50	\$ -	\$ 12,807.50	14.6%
20281202 SOFTWARE	\$ -	\$ 8,828.09	\$ -	\$ (8,828.09)	0.0%
20281304 SALES TAX	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.0%
20283100 JUROR FEES	\$ -	\$ -	\$ -	\$ -	0.0%
20283101 FEES	\$ -	\$ 3,710.83	\$ -	\$ (3,710.83)	0.0%
20285100 RECREATIONAL SVC	\$ 188,000.00	\$ 45,235.11	\$ -	\$ 142,764.89	24.1%
20285200 RECREATIONAL SUP	\$ 14,000.00	\$ 8,455.28	\$ -	\$ 5,544.72	60.4%
20285300 RECREATIONAL PROG	\$ 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 - ACP	\$ -	\$ 23,126.70	\$ -	\$ (23,126.70)	0.0%
20291500 COMPASS COSTS	\$ 3,775.00	\$ 3,951.32	\$ -	\$ (176.32)	104.7%
* 20 - SERVICES AND SUPPLIES	\$ 1,179,560.00	\$ 773,786.22	\$ 3,114.32	\$ 402,659.46	65.9%



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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	\$ 243,862.15	\$ 4,850.00	\$ 176,287.85	57.4%
* 42 - BUILDINGS	\$ 425,000.00	\$ 243,862.15	\$ 4,850.00	\$ 176,287.85	57.4%
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	\$ 2,824,110.88	\$ 7,964.32	\$ 1,355,491.80	67.6%

REVENUE - COMMITMENT ITEM	BUDGET	ACTUAL	PENDING	AVAILABLE	% EARN
91910100 PROP TAX CUR SEC	\$ (2,673,853.00)	\$ (2,848,420.91)	\$ -	\$ 174,567.91	106.5%
91910200 PROP TAX CUR UNS	\$ (94,000.00)	\$ (105,692.53)	\$ -	\$ 11,692.53	112.4%
91910300 PROP TAX CUR SUP	\$ (66,000.00)	\$ (53,976.95)	\$ -	\$ (12,023.05)	81.8%
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)	\$ (60,104.37)	\$ -	\$ 2,104.37	103.6%
91912000 PROP TAX REDEMPTION	\$ (100.00)	\$ (210.32)	\$ -	\$ 110.32	210.3%
91913000 PROP TAX PR UNSE	\$ (1,500.00)	\$ (2,140.57)	\$ -	\$ 640.57	142.7%
91914000 PROP TAX PENALTY	\$ (350.00)	\$ (723.67)	\$ -	\$ 373.67	206.8%
91919900 TAXES OTHER	\$ -	\$ (0.77)	\$ -	\$ 0.77	0.0%
* 91 - TAXES	\$ (2,917,303.00)	\$ (3,099,424.73)	\$ -	\$ 182,121.73	106.2%
94941000 INTEREST INCOME	\$ (35,000.00)	\$ (8,418.19)	\$ -	\$ (26,581.81)	24.1%
94942900 BLDG RENTAL	\$ (27,500.00)	\$ (565.00)	\$ -	\$ (26,935.00)	2.1%
94944800 REC CONCESSIONS	\$ -	\$ -	\$ -	\$ -	0.0%
* 94 - REVENUE FROM USE	\$ (62,500.00)	\$ (8,983.19)	\$ -	\$ (53,516.81)	14.4%
95952200 HOME PROP TAX	\$ (26,500.00)	\$ (21,954.55)	\$ -	\$ (4,545.45)	82.8%
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)	\$ (22,929.14)	\$ -	\$ (120,420.86)	16.0%
96961406 GC 26828 WRT	\$ -	\$ 27.50	\$ -	\$ (27.50)	0.0%
96964600 RECREATION SVC	\$ (446,440.00)	\$ (260,447.97)	\$ 22.50	\$ (186,014.53)	58.3%
96969000 LEASE PROP USE	\$ -	\$ (32,174.72)	\$ -	\$ 32,174.72	0.0%
96969900 SVC FEES OTHER	\$ (30,000.00)	\$ -	\$ -	\$ (30,000.00)	0.0%
* 96 - CHARGES FOR SERVICES	\$ (476,440.00)	\$ (292,595.19)	\$ 22.50	\$ (183,867.31)	61.4%
97973000 DONATIONS	\$ (10,000.00)	\$ (676.00)	\$ -	\$ (9,324.00)	6.8%
97974000 INSURANCE PROCEEDS	\$ (10,000.00)	\$ (10,789.54)	\$ -	\$ 789.54	107.9%
97979000 MISC. OTHER	\$ (20,000.00)	\$ (8,179.78)	\$ -	\$ (11,820.22)	40.9%
* 97 - MISC REVENUE	\$ (40,000.00)	\$ (19,645.32)	\$ -	\$ (20,354.68)	49.1%
** TOTAL REVENUE ACCOUNTS	\$ (3,639,593.00)	\$ (3,443,577.57)	\$ 22.50	\$ (196,037.93)	94.6%

*** GRAND TOTAL	\$ 547,974.00	\$ (619,466.69)	\$ 7,986.82	\$ 1,159,453.87	-111.6%
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YTD Budget Report
 Assessment Fund - 336B
 May 2021

Fiscal Year 2020-2021
 Period 11

EXPENSE - COMMITMENT ITEM	BUDGET	ACTUAL	PENDING	AVAILABLE	% USED
20203100 BUSINESS TRAVEL	\$ -	\$ -	\$ -	\$ -	0.0%
20206100 MEMBERSHIP DUES	\$ -	\$ -	\$ -	\$ -	0.0%
20210300 AGRI/HORT SVC	\$ 235,000.00	\$ 203,002.70	\$ -	\$ 31,997.30	86.4%
20210400 AGRI/HORT SUP	\$ 5,000.00	\$ 2,239.98	\$ -	\$ 2,760.02	44.8%
20219800 WATER	\$ 125,000.00	\$ 139,122.16	\$ -	\$ (14,122.16)	111.3%
20283219 FARSI	\$ -	\$ -	\$ -	\$ -	0.0%
20291900 GS CONTRACT SVCS	\$ -	\$ 349.47	\$ 31.77	\$ (381.24)	0.0%
* 20 - SERVICES AND SUPPLIES	\$ 365,000.00	\$ 344,714.31	\$ 31.77	\$ 20,253.92	94.5%
42420100 BUILDINGS	\$ -	\$ -	\$ -	\$ -	0.0%
42420200 STRUCTURES	\$ 681,627.00	\$ 498,288.71	\$ -	\$ 183,338.29	73.1%
* 42 - BUILDINGS	\$ 681,627.00	\$ 498,288.71	\$ -	\$ 183,338.29	73.1%
43430100 EQUIPMENT-GOV'T	\$ 96,000.00	\$ -	\$ -	\$ 96,000.00	0.0%
43430110 EQUIPMENT-PROP	\$ -	\$ 95,001.74	\$ -	\$ (95,001.74)	0.0%
* 43 - EQUIPMENT	\$ 96,000.00	\$ 95,001.74	\$ -	\$ 998.26	99.0%
** TOTAL EXPENSE ACCOUNTS	\$ 1,142,627.00	\$ 938,004.76	\$ 31.77	\$ 204,590.47	82.1%

REVENUE - COMMITMENT ITEM	BUDGET	ACTUAL	PENDING	AVAILABLE	% EARN
94941000 INTEREST INCOME	\$ -	\$ (1,360.00)	\$ -	\$ 1,360.00	0.0%
* 94 - REVENUE FROM USE	\$ -	\$ (1,360.00)	\$ -	\$ 1,360.00	0.0%
95953200 AID CO FUNDS	\$ -	\$ -	\$ -	\$ -	0.0%
95956900 STATE AID OTHER	\$ -	\$ -	\$ -	\$ -	0.0%
* 95 - INTERGOV REVENUE	\$ -	\$ -	\$ -	\$ -	0.0%
96969000 LEASE PROP USE	\$ -	\$ (6,272.70)	\$ -	\$ 6,272.70	0.0%
96969900 SVC FEES OTHER	\$ -	\$ (4,181.80)	\$ -	\$ 4,181.80	0.0%
* 96 - CHARGES FOR SERVICES	\$ -	\$ (10,454.50)	\$ -	\$ 10,454.50	0.0%
97976200 ASSESSMENT FEES	\$ (1,027,346.00)	\$ (1,017,754.41)	\$ -	\$ (9,591.59)	99.1%
97979000 MISC OTHER	\$ -	\$ (198.80)	\$ -	\$ 198.80	0.0%
* 97 - MISC REVENUE	\$ (1,027,346.00)	\$ (1,017,953.21)	\$ -	\$ (9,392.79)	99.1%
** TOTAL REVENUE ACCOUNTS	\$ (1,027,346.00)	\$ (1,029,767.71)	\$ -	\$ 2,421.71	100.2%

*** GRAND TOTAL	\$ 115,281.00	\$ (91,762.95)	\$ 31.77	\$ 207,012.18	-79.6%
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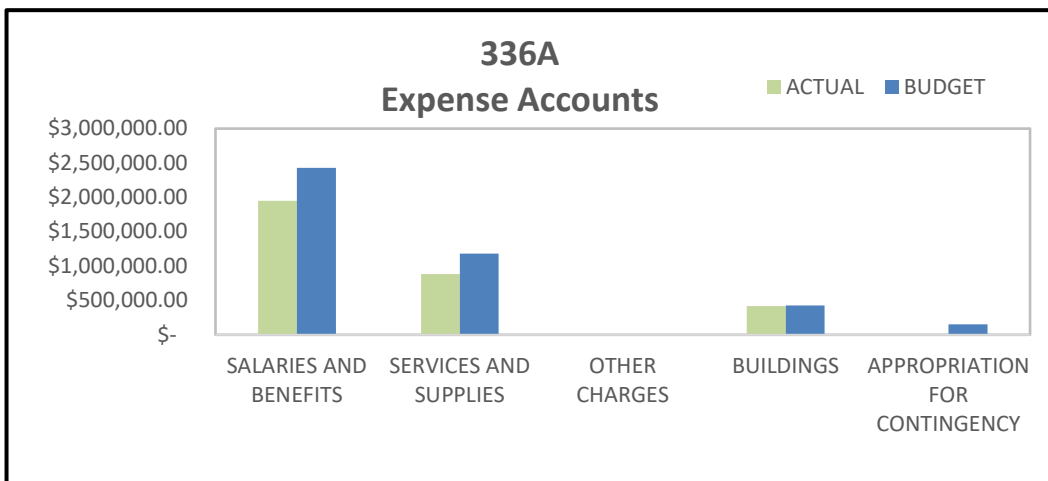
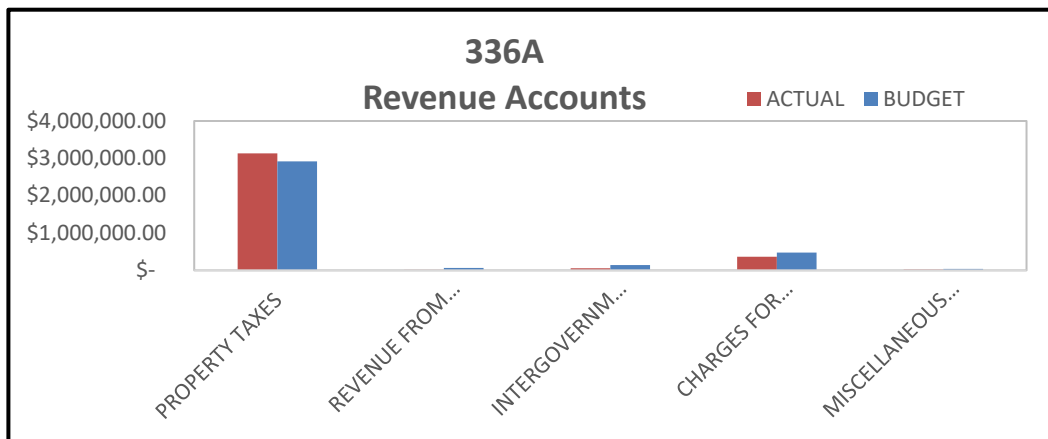
GENERAL FUND - 336A

REVENUES	BUDGET	ACTUAL	AVAILABLE	% EARN
PROPERTY TAXES	\$ 2,917,303.00	\$ 3,132,547.15	\$ (215,244.15)	107.4%
REVENUE FROM USE	\$ 62,500.00	\$ 11,398.19	\$ 51,101.81	18.2%
INTERGOVERNMENTAL REVENUE	\$ 143,350.00	\$ 52,002.35	\$ 91,347.65	36.3%
CHARGES FOR SERVICES	\$ 476,440.00	\$ 361,854.44	\$ 114,585.56	75.9%
MISCELLANEOUS REVENUE	\$ 40,000.00	\$ 21,886.12	\$ 18,113.88	54.7%
TOTAL REVENUE	\$ 3,639,593.00	\$ 3,579,688.25	\$ 59,904.75	98.4%

EXPENSES	BUDGET	ACTUAL	AVAILABLE	% USED
SALARIES AND BENEFITS	\$ 2,431,007.00	\$ 1,950,149.22	\$ 480,857.78	80.2%
SERVICES AND SUPPLIES	\$ 1,179,060.00	\$ 882,099.79	\$ 296,960.21	75.1%
OTHER CHARGES	\$ 2,500.00	\$ 2,263.49	\$ 236.51	90.5%
BUILDINGS	\$ 425,000.00	\$ 416,721.14	\$ 8,278.86	98.1%
APPROPRIATION FOR CONTINGENCY	\$ 150,000.00	\$ -	\$ 150,000.00	0.0%
TOTAL EXPENSE	\$ 4,187,567.00	\$ 3,251,233.64	\$ 933,488.75	77.8%

CARRYOVER BALANCE	\$ 547,974.00	\$ 547,974.00	\$ -	100.0%
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OVER/UNDER	\$ -	\$ 328,454.61	\$ -	0%
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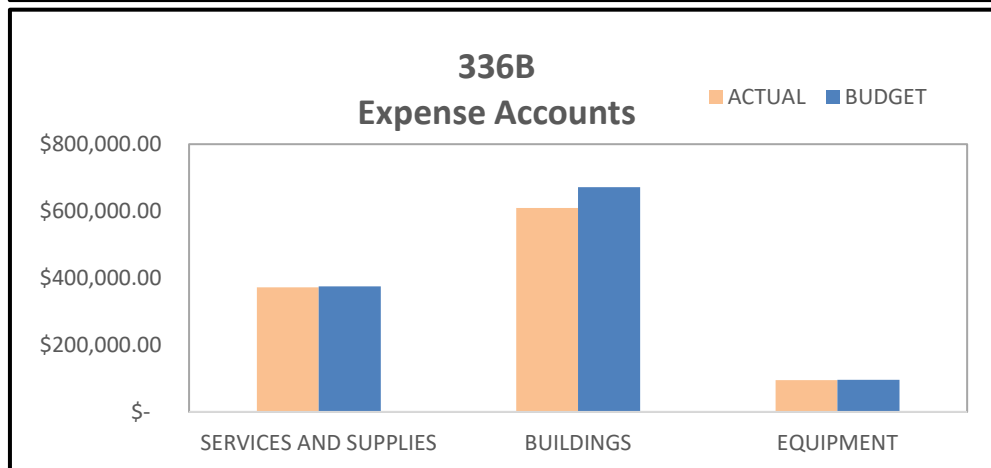
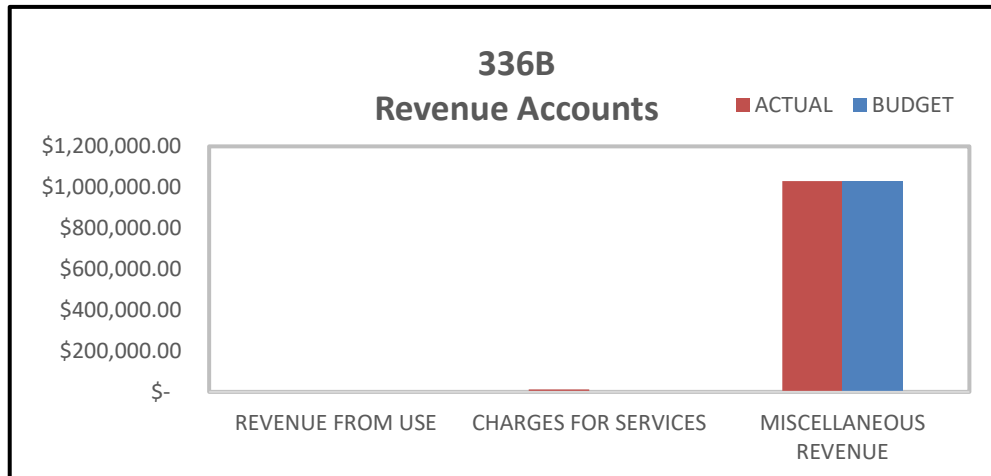


ASSESSMENT FUND - 336B				
REVENUES	BUDGET	ACTUAL	AVAILABLE	% EARN
REVENUE FROM USE	\$ -	\$ 1,360.00	\$ 1,360.00	0.0%
CHARGES FOR SERVICES	\$ -	\$ 11,515.40	\$ 11,515.40	0.0%
MISCELLANEOUS REVENUE	\$ 1,027,346.00	\$ 1,030,916.32	\$ (3,570.32)	100.3%
TOTAL REVENUE	\$ 1,027,346.00	\$ 1,043,791.72	\$ 9,305.08	101.6%

EXPENSES	BUDGET	ACTUAL	AVAILABLE	% USED
SERVICES AND SUPPLIES	\$ 375,000.00	\$ 372,230.80	\$ 2,769.20	99.3%
BUILDINGS	\$ 671,627.00	\$ 609,433.19	\$ 62,193.81	90.7%
EQUIPMENT	\$ 96,000.00	\$ 95,001.74	\$ 998.26	99.0%
TOTAL EXPENSE	\$ 1,142,627.00	\$ 1,076,665.73	\$ 65,961.27	94.2%

CARRYOVER BALANCE	\$ 115,281.00	\$ 115,281.00	\$ -	100.0%
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OVER/UNDER	\$ -	\$ (32,874.01)	\$ -	0%
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EXPENSE - COMMITMENT ITEM	BUDGET	ACTUAL	PENDING	AVAILABLE	% USED
10111000 FULL-TIME WAGES	\$ 1,253,384.00	\$ 1,027,833.17	\$ -	\$ 225,550.83	82.0%
10112100 PART-TIME WAGES	\$ 371,570.00	\$ 235,945.99	\$ -	\$ 135,624.01	63.5%
10112400 BOARD MEMBER	\$ 6,000.00	\$ 2,450.00	\$ -	\$ 3,550.00	40.8%
10113200 TIME/ONE HALF OT	\$ -	\$ 157.20	\$ -	\$ (157.20)	0.0%
10114300 ALLOWANCES	\$ 6,000.00	\$ 6,000.00	\$ -	\$ -	100.0%
10115200 TERMINAL PAY	\$ 15,000.00	\$ 26,253.92	\$ -	\$ (11,253.92)	175.0%
10121000 RETIREMENT	\$ 409,750.00	\$ 349,287.91	\$ -	\$ 60,462.09	85.2%
10122000 OASDHI	\$ 23,039.00	\$ 17,550.28	\$ -	\$ 5,488.72	76.2%
10123000 GROUP INS	\$ 239,334.00	\$ 195,381.57	\$ -	\$ 43,952.43	81.6%
10123002 DENTAL PLAN ER	\$ 31,284.00	\$ 21,804.00	\$ -	\$ 9,480.00	69.7%
10123003 LIFE INS - ER CO	\$ 371.00	\$ 274.39	\$ -	\$ 96.61	74.0%
10123004 VISION INS - ER	\$ 350.00	\$ 435.04	\$ -	\$ (85.04)	124.3%
10124100 WORKER'S COMP	\$ 59,637.00	\$ 59,437.00	\$ -	\$ 200.00	99.7%
10125000 SUI - ACP	\$ -	\$ 7,338.75	\$ -	\$ (7,338.75)	0.0%
10125100 STATE UNEMPLOYMENT	\$ 15,288.00	\$ -	\$ -	\$ 15,288.00	48.0%
* 10 - SALARIES AND BENEFITS	\$ 2,431,007.00	\$ 1,950,149.22	\$ -	\$ 480,857.78	80.2%
20200500 ADVERTISING	\$ 3,600.00	\$ 2,095.00	\$ -	\$ 1,505.00	58.2%
20201500 BLUE PRINT SVC	\$ -	\$ -	\$ -	\$ -	0.0%
20202100 BOOKS/PER SVC	\$ 200.00	\$ 31.98	\$ -	\$ 168.02	16.0%
20202900 BUS/CONFERENCE	\$ 5,000.00	\$ 19.25	\$ -	\$ 4,980.75	0.4%
20203500 ED/TRAINING SVC	\$ 2,000.00	\$ 2,799.58	\$ -	\$ (799.58)	140.0%
20203600 ED/TRAINING SUP	\$ 500.00	\$ -	\$ -	\$ 500.00	0.0%
20203900 EMP TRANSPORTATION	\$ 3,725.00	\$ 1,442.62	\$ -	\$ 2,282.38	38.7%
20205100 INS LIABILITY	\$ 112,000.00	\$ 113,181.36	\$ -	\$ (1,181.36)	101.1%
20206100 MEMBERSHIP DUES	\$ 7,910.00	\$ 6,182.80	\$ -	\$ 1,727.20	78.2%
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	\$ 2,741.55	\$ -	\$ 2,258.45	54.8%
20208100 POSTAL SVC	\$ 11,500.00	\$ 922.31	\$ -	\$ 10,577.69	8.0%
20208101 METERED MAIL	\$ -	\$ -	\$ 417.00	\$ (417.00)	0.0%
20208500 PRINTING SVC	\$ 9,000.00	\$ 2,288.22	\$ -	\$ 6,711.78	25.4%
20210300 AGRI/HORT SVC	\$ -	\$ -	\$ -	\$ -	0.0%
20211100 BLDG MAINT SVC	\$ 13,000.00	\$ 2,079.18	\$ -	\$ 10,920.82	16.0%
20211200 BLDG MAINT SUP	\$ 8,400.00	\$ 6,588.47	\$ -	\$ 1,811.53	78.4%
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	\$ 165.28	\$ -	\$ 2,334.72	6.6%
20214100 LAND IMP MAINT SVC	\$ 19,250.00	\$ 31,921.05	\$ 600.00	\$ (13,271.05)	165.8%
20214200 LAND IMP MAINT SUP	\$ 27,000.00	\$ 29,776.34	\$ -	\$ (2,776.34)	110.3%
20215100 MECH SYS MAINT SVC	\$ 15,400.00	\$ 3,163.06	\$ -	\$ 12,236.94	20.5%
20215200 MECH SYS MAINT SUP	\$ 2,100.00	\$ 1,983.33	\$ -	\$ 116.67	94.4%
20216100 PAINTING SVC	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.0%
20216200 PAINTING SUP	\$ 2,500.00	\$ 4,141.66	\$ -	\$ (1,641.66)	165.7%
20216700 PLUMBING MAINT SVC	\$ 6,500.00	\$ 5,203.83	\$ -	\$ 1,296.17	80.1%
20216800 PLUMBING MAINT SUP	\$ 10,700.00	\$ 12,058.98	\$ -	\$ (1,358.98)	112.7%
20218500 PERMIT CHARGES	\$ -	\$ 994.00	\$ -	\$ (994.00)	0.0%
20219100 ELECTRICITY	\$ 78,750.00	\$ 71,107.01	\$ -	\$ 7,642.99	90.3%
20219200 NAT GAS/LPG/FUEL	\$ 7,000.00	\$ 8,133.44	\$ -	\$ (1,133.44)	116.2%



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EXPENSE - COMMITMENT ITEM	BUDGET	ACTUAL	PENDING	AVAILABLE	% USED
20219300 REF COLL/DISP SVC	\$ 20,000.00	\$ 28,703.59	\$ -	\$ (8,703.59)	143.5%
20219301 STREET SWEEPING	\$ -	\$ -	\$ -	\$ -	0.0%
20219500 SEWAGE DISP SVC	\$ 9,000.00	\$ 8,882.40	\$ -	\$ 117.60	98.7%
20219700 TELEPHONE SVC	\$ 23,000.00	\$ 44,201.96	\$ -	\$ (21,201.96)	192.2%
20219800 WATER	\$ -	\$ -	\$ -	\$ -	0.0%
20220500 AUTO MAINT SVC	\$ 7,000.00	\$ 10,597.85	\$ -	\$ (3,597.85)	151.4%
20220600 AUTO MAINT SUP	\$ 2,100.00	\$ 1,576.27	\$ -	\$ 523.73	75.1%
20222600 EXPEND TOOLS	\$ 3,000.00	\$ 2,890.64	\$ -	\$ 109.36	96.4%
20222700 CELLPHONE/PAGER	\$ 7,000.00	\$ 10,254.54	\$ -	\$ (3,254.54)	146.5%
20223100 FIRE/CRASH/RESCUE	\$ -	\$ -	\$ -	\$ -	0.0%
20223600 FUEL/LUBRICANTS	\$ 17,000.00	\$ 20,621.10	\$ -	\$ (3,621.10)	121.3%
20226200 OFFICE EQ MAINT	\$ 3,800.00	\$ 570.53	\$ -	\$ 3,229.47	15.0%
20226500 INVENTORIAL EQUIP	\$ 25,000.00	\$ 13,628.28	\$ -	\$ 11,371.72	54.5%
20227500 RENT/LEASE EQUIP	\$ 19,800.00	\$ 16,945.81	\$ -	\$ 2,854.19	85.6%
20228100 SHOP EQ MAINT SVC	\$ 500.00	\$ -	\$ -	\$ 500.00	0.0%
20229100 OTHER EQ MAINT SVC	\$ 250.00	\$ 667.74	\$ -	\$ (417.74)	267.1%
20229200 OTHER EQ MAINT SUP	\$ 500.00	\$ 1,146.57	\$ -	\$ (646.57)	229.3%
20231300 UNIFORM ALLOW	\$ 9,800.00	\$ 13,433.44	\$ -	\$ (3,633.44)	137.1%
20231400 CLOTH/PERSONAL	\$ 6,500.00	\$ 496.99	\$ -	\$ 6,003.01	7.6%
20232100 CUSTODIAL SVC	\$ 77,000.00	\$ 53,212.50	\$ -	\$ 23,787.50	69.1%
20232200 CUSTODIAL SUP	\$ 17,600.00	\$ 15,009.00	\$ -	\$ 2,591.00	85.3%
20233100 FOOD/CATERING SVC	\$ -	\$ -	\$ -	\$ -	0.0%
20233200 FOOD/CATERING SUP	\$ 8,500.00	\$ 1,084.12	\$ -	\$ 7,415.88	12.8%
20234200 KITCHEN SUP	\$ 1,100.00	\$ 103.87	\$ -	\$ 996.13	9.4%
20244300 MEDICAL SERVICES	\$ -	\$ -	\$ -	\$ -	0.0%
20244400 MEDICAL SUPPLIES	\$ 800.00	\$ 8,153.55	\$ -	\$ (7,353.55)	1019.2%
20250500 ACCOUNTING SVC	\$ 2,700.00	\$ 1,584.68	\$ 715.32	\$ 400.00	58.7%
20250700 ASSESSMENT COLL	\$ 50,575.00	\$ 36,512.90	\$ -	\$ 14,062.10	72.2%
20254100 PERSONNEL SVC	\$ 3,000.00	\$ 2,319.84	\$ -	\$ 680.16	77.3%
20254400 SAFETY PROGRAM	\$ 5,500.00	\$ -	\$ -	\$ 5,500.00	0.0%
20257100 SECURITY SVC	\$ 115,200.00	\$ 117,478.16	\$ -	\$ (2,278.16)	102.0%
20257101 EXT CO PRO INVES	\$ -	\$ -	\$ -	\$ -	0.0%
20259100 OTHER PROF SVC	\$ 27,000.00	\$ 25,785.30	\$ -	\$ 1,214.70	95.5%
20281100 DATA PROCESSING SVC	\$ 56,500.00	\$ 19,748.16	\$ 1,382.00	\$ 35,369.84	35.0%
20281101 DTECH FEE	\$ -	\$ -	\$ -	\$ -	0.0%
20281200 DATA PROCESSING SUP	\$ 15,000.00	\$ 6,434.13	\$ -	\$ 8,565.87	42.9%
20281202 SOFTWARE	\$ -	\$ 8,828.09	\$ -	\$ (8,828.09)	0.0%
20281304 SALES TAX	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.0%
20283100 JUROR FEES	\$ -	\$ -	\$ -	\$ -	0.0%
20283101 FEES	\$ -	\$ 3,841.81	\$ -	\$ (3,841.81)	0.0%
20285100 RECREATIONAL SVC	\$ 188,000.00	\$ 54,576.31	\$ -	\$ 133,423.69	29.0%
20285200 RECREATIONAL SUP	\$ 14,000.00	\$ 9,544.89	\$ -	\$ 4,455.11	68.2%
20285300 RECREATIONAL PROG	\$ 70,000.00	\$ 4,739.44	\$ -	\$ 65,260.56	6.8%
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	\$ 2,231.86	\$ -	\$ 1,718.14	56.5%
20291100 DTECH LABOR - ACP	\$ -	\$ 23,126.70	\$ -	\$ (23,126.70)	0.0%
20291500 COMPASS COSTS	\$ 3,775.00	\$ 3,951.32	\$ -	\$ (176.32)	104.7%
* 20 - SERVICES AND SUPPLIES	\$ 1,179,060.00	\$ 882,099.79	\$ 3,114.32	\$ 293,845.89	75.1%



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30345000 TAX/LIC/ASSESS	\$ 2,500.00	\$ 2,263.49	\$ -	\$ 236.51	90.5%
* 30 - OTHER CHARGES	\$ 2,500.00	\$ 2,263.49	\$ -	\$ 236.51	90.5%
42420100 BUILDINGS	\$ -	\$ -	\$ -	\$ -	0.0%
42420200 STRUCTURES	\$ 425,000.00	\$ 416,721.14	\$ 4,850.00	\$ 3,428.86	98.1%
* 42 - BUILDINGS	\$ 425,000.00	\$ 416,721.14	\$ 4,850.00	\$ 3,428.86	98.1%
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	\$ 3,251,233.64	\$ 7,964.32	\$ 928,369.04	77.8%

REVENUE - COMMITMENT ITEM	BUDGET	ACTUAL	PENDING	AVAILABLE	% EARN
91910100 PROP TAX CUR SEC	\$ (2,673,853.00)	\$ (2,881,088.00)	\$ -	\$ 207,235.00	107.8%
91910200 PROP TAX CUR UNS	\$ (94,000.00)	\$ (105,929.26)	\$ -	\$ 11,929.26	112.7%
91910300 PROP TAX CUR SUP	\$ (66,000.00)	\$ (54,001.73)	\$ -	\$ (11,998.27)	81.8%
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)	\$ (60,104.37)	\$ -	\$ 2,104.37	103.6%
91912000 PROP TAX REDEMPTION	\$ (100.00)	\$ (210.32)	\$ -	\$ 110.32	210.3%
91913000 PROP TAX PR UNSE	\$ (1,500.00)	\$ (2,234.21)	\$ -	\$ 734.21	148.9%
91914000 PROP TAX PENALTY	\$ (350.00)	\$ (823.85)	\$ -	\$ 473.85	235.4%
91919900 TAXES OTHER	\$ -	\$ (0.77)	\$ -	\$ 0.77	0.0%
* 91 - TAXES	\$ (2,917,303.00)	\$ (3,132,547.15)	\$ -	\$ 215,244.15	107.4%
94941000 INTEREST INCOME	\$ (35,000.00)	\$ (8,418.19)	\$ -	\$ (26,581.81)	24.1%
94942900 BLDG RENTAL	\$ (27,500.00)	\$ (2,980.00)	\$ -	\$ (24,520.00)	10.8%
94944800 REC CONCESSIONS	\$ -	\$ -	\$ -	\$ -	0.0%
* 94 - REVENUE FROM USE	\$ (62,500.00)	\$ (11,398.19)	\$ -	\$ (51,101.81)	18.2%
95952200 HOME PROP TAX	\$ (26,500.00)	\$ (25,828.88)	\$ -	\$ (671.12)	97.5%
95953200 AID CO FUNDS	\$ (30,000.00)	\$ (25,198.88)	\$ -	\$ (4,801.12)	0.0%
95956900 STATE AID OTHER	\$ (86,850.00)	\$ (974.59)	\$ -	\$ (85,875.41)	1.1%
* 95 - INTERGOV REVENUE	\$ (143,350.00)	\$ (52,002.35)	\$ -	\$ (91,347.65)	36.3%
96961406 GC 26828 WRT	\$ -	\$ 27.50	\$ -	\$ (27.50)	0.0%
96964600 RECREATION SVC	\$ (446,440.00)	\$ (327,585.42)	\$ 22.50	\$ (118,877.08)	73.4%
96969000 LEASE PROP USE	\$ -	\$ (34,296.52)	\$ -	\$ 34,296.52	0.0%
96969900 SVC FEES OTHER	\$ (30,000.00)	\$ -	\$ -	\$ (30,000.00)	0.0%
* 96 - CHARGES FOR SERVICES	\$ (476,440.00)	\$ (361,854.44)	\$ 22.50	\$ (114,608.06)	75.9%
97973000 DONATIONS	\$ (10,000.00)	\$ (1,553.71)	\$ -	\$ (8,446.29)	15.5%
97974000 INSURANCE PROCEEDS	\$ (10,000.00)	\$ (10,789.54)	\$ -	\$ 789.54	107.9%
97979000 MISC. OTHER	\$ (20,000.00)	\$ (9,542.87)	\$ -	\$ (10,457.13)	47.7%
* 97 - MISC REVENUE	\$ (40,000.00)	\$ (21,886.12)	\$ -	\$ (18,113.88)	54.7%
** TOTAL REVENUE ACCOUNTS	\$ (3,639,593.00)	\$ (3,579,688.25)	\$ 22.50	\$ (59,927.25)	98.4%

*** GRAND TOTAL	\$ 547,974.00	\$ (328,454.61)	\$ 7,986.82	\$ 868,441.79	-58.5%
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YTD Budget Report
 Assessment Fund - 336B
 June 2021

Fiscal Year 2020-2021
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EXPENSE - COMMITMENT ITEM	BUDGET	ACTUAL	PENDING	AVAILABLE	% USED
20203100 BUSINESS TRAVEL	\$ -	\$ -	\$ -	\$ -	0.0%
20206100 MEMBERSHIP DUES	\$ -	\$ -	\$ -	\$ -	0.0%
20210300 AGRI/HORT SVC	\$ 235,000.00	\$ 221,798.33	\$ -	\$ 13,201.67	94.4%
20210400 AGRI/HORT SUP	\$ 5,000.00	\$ 2,239.98	\$ -	\$ 2,760.02	44.8%
20219800 WATER	\$ 135,000.00	\$ 147,811.25	\$ -	\$ (12,811.25)	109.5%
20283219 FARSI	\$ -	\$ -	\$ -	\$ -	0.0%
20291900 GS CONTRACT SVCS	\$ -	\$ 381.24	\$ -	\$ (381.24)	0.0%
* 20 - SERVICES AND SUPPLIES	\$ 375,000.00	\$ 372,230.80	\$ -	\$ 2,769.20	99.3%
42420100 BUILDINGS	\$ -	\$ -	\$ -	\$ -	0.0%
42420200 STRUCTURES	\$ 671,627.00	\$ 609,433.19	\$ -	\$ 62,193.81	90.7%
* 42 - BUILDINGS	\$ 671,627.00	\$ 609,433.19	\$ -	\$ 62,193.81	90.7%
43430100 EQUIPMENT-GOV'T	\$ 96,000.00	\$ -	\$ -	\$ 96,000.00	0.0%
43430110 EQUIPMENT-PROP	\$ -	\$ 95,001.74	\$ -	\$ (95,001.74)	0.0%
* 43 - EQUIPMENT	\$ 96,000.00	\$ 95,001.74	\$ -	\$ 998.26	99.0%
** TOTAL EXPENSE ACCOUNTS	\$ 1,142,627.00	\$ 1,076,665.73	\$ -	\$ 65,961.27	94.2%

REVENUE - COMMITMENT ITEM	BUDGET	ACTUAL	PENDING	AVAILABLE	% EARN
94941000 INTEREST INCOME	\$ -	\$ (1,360.00)	\$ -	\$ 1,360.00	0.0%
* 94 - REVENUE FROM USE	\$ -	\$ (1,360.00)	\$ -	\$ 1,360.00	0.0%
95953200 AID CO FUNDS	\$ -	\$ -	\$ -	\$ -	0.0%
95956900 STATE AID OTHER	\$ -	\$ -	\$ -	\$ -	0.0%
* 95 - INTERGOV REVENUE	\$ -	\$ -	\$ -	\$ -	0.0%
96969000 LEASE PROP USE	\$ -	\$ (7,333.60)	\$ -	\$ 7,333.60	0.0%
96969900 SVC FEES OTHER	\$ -	\$ (4,181.80)	\$ -	\$ 4,181.80	0.0%
* 96 - CHARGES FOR SERVICES	\$ -	\$ (11,515.40)	\$ -	\$ 11,515.40	0.0%
97976200 ASSESSMENT FEES	\$ (1,027,346.00)	\$ (1,030,717.52)	\$ -	\$ 3,371.52	100.3%
97979000 MISC OTHER	\$ -	\$ (198.80)	\$ -	\$ 198.80	0.0%
* 97 - MISC REVENUE	\$ (1,027,346.00)	\$ (1,030,916.32)	\$ -	\$ 3,570.32	100.3%
** TOTAL REVENUE ACCOUNTS	\$ (1,027,346.00)	\$ (1,043,791.72)	\$ -	\$ 16,445.72	101.6%

*** GRAND TOTAL	\$ 115,281.00	\$ 32,874.01	\$ -	\$ 82,406.99	28.5%
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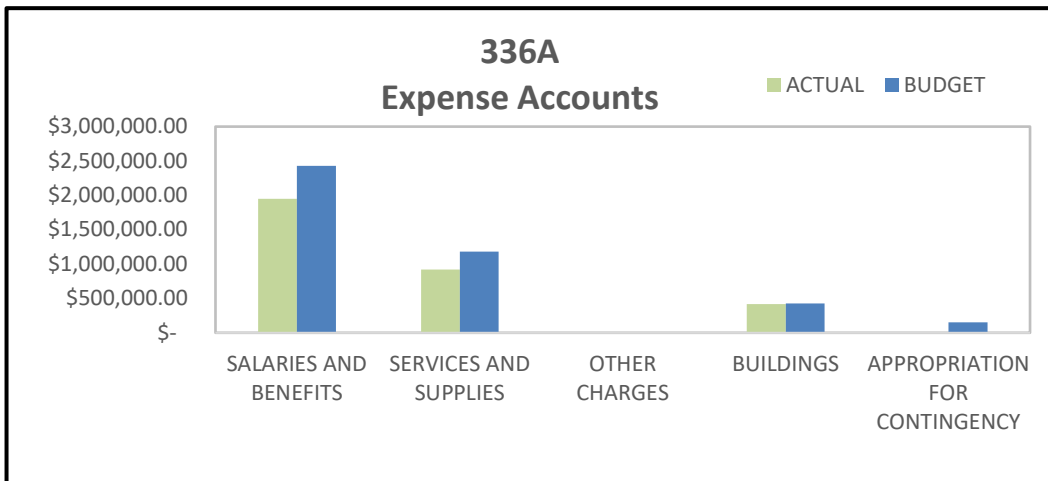
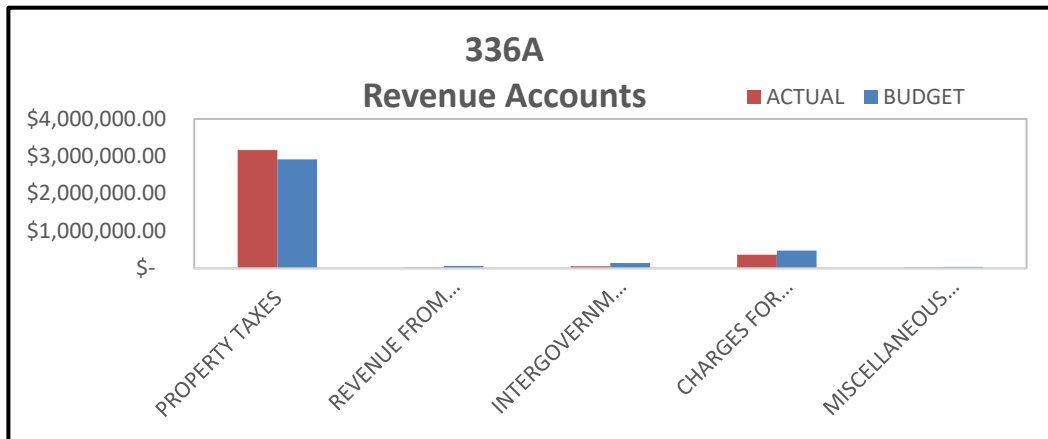
GENERAL FUND - 336A

REVENUES	BUDGET	ACTUAL	AVAILABLE	% EARN
PROPERTY TAXES	\$ 2,917,303.00	\$ 3,163,260.27	\$ (245,957.27)	108.4%
REVENUE FROM USE	\$ 62,500.00	\$ 20,424.43	\$ 42,075.57	32.7%
INTERGOVERNMENTAL REVENUE	\$ 143,350.00	\$ 52,002.35	\$ 91,347.65	36.3%
CHARGES FOR SERVICES	\$ 476,440.00	\$ 361,769.44	\$ 114,670.56	75.9%
MISCELLANEOUS REVENUE	\$ 40,000.00	\$ 21,886.12	\$ 18,113.88	54.7%
TOTAL REVENUE	\$ 3,639,593.00	\$ 3,619,342.61	\$ 20,250.39	99.4%

EXPENSES	BUDGET	ACTUAL	AVAILABLE	% USED
SALARIES AND BENEFITS	\$ 2,431,007.00	\$ 1,950,149.22	\$ 480,857.78	80.2%
SERVICES AND SUPPLIES	\$ 1,179,060.00	\$ 920,328.78	\$ 258,731.22	78.1%
OTHER CHARGES	\$ 2,500.00	\$ 2,263.49	\$ 236.51	90.5%
BUILDINGS	\$ 425,000.00	\$ 416,721.14	\$ 8,278.86	98.1%
APPROPRIATION FOR CONTINGENCY	\$ 150,000.00	\$ -	\$ 150,000.00	0.0%
TOTAL EXPENSE	\$ 4,187,567.00	\$ 3,289,462.63	\$ 895,259.76	77.8%

CARRYOVER BALANCE	\$ 547,974.00	\$ 547,974.00	\$ -	100.0%
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OVER/UNDER	\$ -	\$ 329,879.98	\$ -	0%
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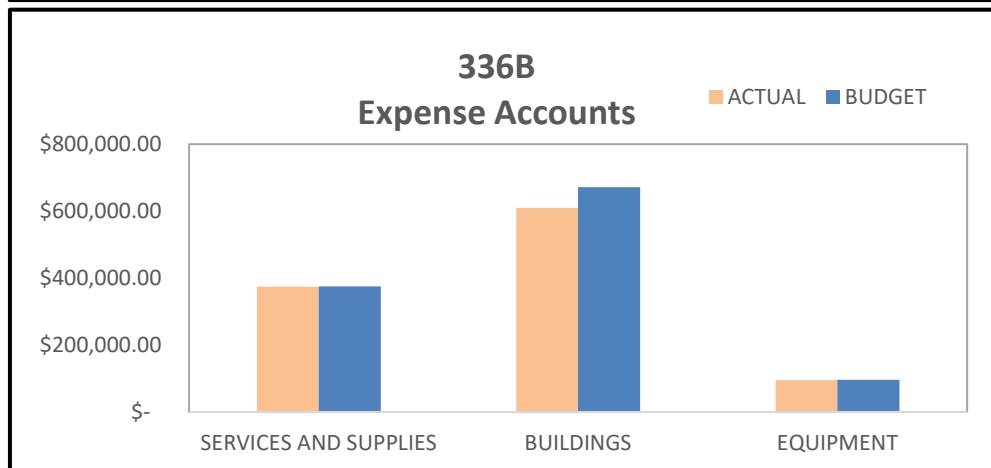
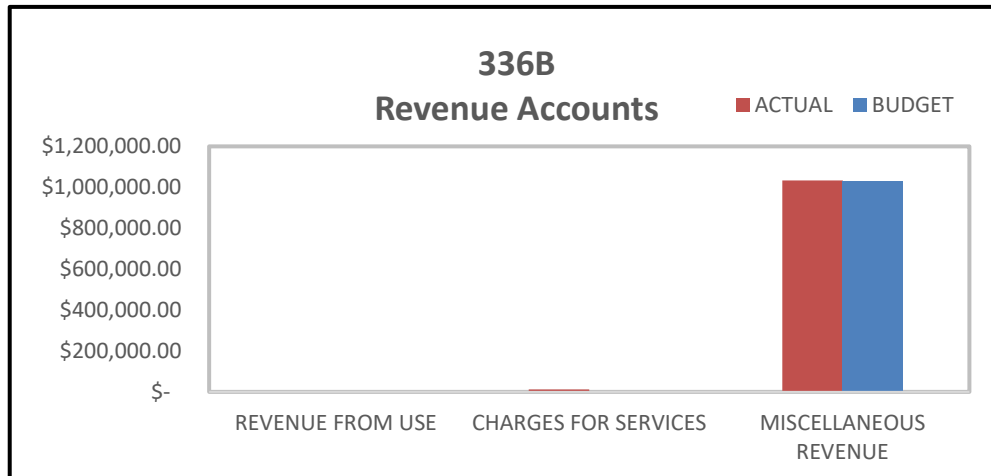


ASSESSMENT FUND - 336B				
REVENUES	BUDGET	ACTUAL	AVAILABLE	% EARN
REVENUE FROM USE	\$ -	\$ 2,452.00	\$ 2,452.00	0.0%
CHARGES FOR SERVICES	\$ -	\$ 11,515.40	\$ 11,515.40	0.0%
MISCELLANEOUS REVENUE	\$ 1,027,346.00	\$ 1,032,684.32	\$ (5,338.32)	100.5%
TOTAL REVENUE	\$ 1,027,346.00	\$ 1,046,651.72	\$ 8,629.08	101.9%

EXPENSES	BUDGET	ACTUAL	AVAILABLE	% USED
SERVICES AND SUPPLIES	\$ 375,000.00	\$ 374,037.78	\$ 962.22	99.7%
BUILDINGS	\$ 671,627.00	\$ 609,433.19	\$ 62,193.81	90.7%
EQUIPMENT	\$ 96,000.00	\$ 95,001.74	\$ 998.26	99.0%
TOTAL EXPENSE	\$ 1,142,627.00	\$ 1,078,472.71	\$ 64,154.29	94.4%

CARRYOVER BALANCE	\$ 115,281.00	\$ 115,281.00	\$ -	100.0%
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OVER/UNDER	\$ -	\$ (31,820.99)	\$ -	0%
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EXPENSE - COMMITMENT ITEM	BUDGET	ACTUAL	PENDING	AVAILABLE	% USED
10111000 FULL-TIME WAGES	\$ 1,253,384.00	\$ 1,027,833.17	\$ -	\$ 225,550.83	82.0%
10112100 PART-TIME WAGES	\$ 371,570.00	\$ 235,945.99	\$ -	\$ 135,624.01	63.5%
10112400 BOARD MEMBER	\$ 6,000.00	\$ 2,450.00	\$ -	\$ 3,550.00	40.8%
10113200 TIME/ONE HALF OT	\$ -	\$ 157.20	\$ -	\$ (157.20)	0.0%
10114300 ALLOWANCES	\$ 6,000.00	\$ 6,000.00	\$ -	\$ -	100.0%
10115200 TERMINAL PAY	\$ 15,000.00	\$ 26,253.92	\$ -	\$ (11,253.92)	175.0%
10121000 RETIREMENT	\$ 409,750.00	\$ 349,287.91	\$ -	\$ 60,462.09	85.2%
10122000 OASDHI	\$ 23,039.00	\$ 17,550.28	\$ -	\$ 5,488.72	76.2%
10123000 GROUP INS	\$ 239,334.00	\$ 195,381.57	\$ -	\$ 43,952.43	81.6%
10123002 DENTAL PLAN ER	\$ 31,284.00	\$ 21,804.00	\$ -	\$ 9,480.00	69.7%
10123003 LIFE INS - ER CO	\$ 371.00	\$ 274.39	\$ -	\$ 96.61	74.0%
10123004 VISION INS - ER	\$ 350.00	\$ 435.04	\$ -	\$ (85.04)	124.3%
10124100 WORKER'S COMP	\$ 59,637.00	\$ 59,437.00	\$ -	\$ 200.00	99.7%
10125000 SUI - ACP	\$ -	\$ -	\$ -	\$ -	0.0%
10125100 STATE UNEMPLOYMENT	\$ 15,288.00	\$ 7,338.75	\$ -	\$ 7,949.25	0.0%
* 10 - SALARIES AND BENEFITS	\$ 2,431,007.00	\$ 1,950,149.22	\$ -	\$ 480,857.78	80.2%
20200500 ADVERTISING	\$ 3,600.00	\$ 2,095.00	\$ -	\$ 1,505.00	58.2%
20201500 BLUE PRINT SVC	\$ -	\$ -	\$ -	\$ -	0.0%
20202100 BOOKS/PER SVC	\$ 200.00	\$ 159.90	\$ -	\$ 40.10	80.0%
20202900 BUS/CONFERENCE	\$ 5,000.00	\$ 19.25	\$ -	\$ 4,980.75	0.4%
20203500 ED/TRAINING SVC	\$ 2,000.00	\$ 2,799.58	\$ -	\$ (799.58)	140.0%
20203600 ED/TRAINING SUP	\$ 500.00	\$ -	\$ -	\$ 500.00	0.0%
20203900 EMP TRANSPORTATION	\$ 3,725.00	\$ 1,746.75	\$ -	\$ 1,978.25	46.9%
20205100 INS LIABILITY	\$ 112,000.00	\$ 113,181.36	\$ -	\$ (1,181.36)	101.1%
20206100 MEMBERSHIP DUES	\$ 7,910.00	\$ 6,182.80	\$ -	\$ 1,727.20	78.2%
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	\$ 3,110.46	\$ -	\$ 1,889.54	62.2%
20208100 POSTAL SVC	\$ 11,500.00	\$ 922.31	\$ -	\$ 10,577.69	8.0%
20208101 METERED MAIL	\$ -	\$ -	\$ -	\$ -	0.0%
20208500 PRINTING SVC	\$ 9,000.00	\$ 2,288.22	\$ -	\$ 6,711.78	25.4%
20210300 AGRI/HORT SVC	\$ -	\$ -	\$ -	\$ -	0.0%
20211100 BLDG MAINT SVC	\$ 13,000.00	\$ 2,079.18	\$ -	\$ 10,920.82	16.0%
20211200 BLDG MAINT SUP	\$ 8,400.00	\$ 6,828.31	\$ -	\$ 1,571.69	81.3%
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	\$ 404.03	\$ -	\$ 2,095.97	16.2%
20214100 LAND IMP MAINT SVC	\$ 19,250.00	\$ 33,425.29	\$ -	\$ (14,175.29)	173.6%
20214200 LAND IMP MAINT SUP	\$ 27,000.00	\$ 23,532.66	\$ -	\$ 3,467.34	87.2%
20215100 MECH SYS MAINT SVC	\$ 15,400.00	\$ 4,109.17	\$ -	\$ 11,290.83	26.7%
20215200 MECH SYS MAINT SUP	\$ 2,100.00	\$ 1,983.33	\$ -	\$ 116.67	94.4%
20216100 PAINTING SVC	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.0%
20216200 PAINTING SUP	\$ 2,500.00	\$ 592.53	\$ -	\$ 1,907.47	23.7%
20216700 PLUMBING MAINT SVC	\$ 6,500.00	\$ 6,453.83	\$ -	\$ 46.17	99.3%
20216800 PLUMBING MAINT SUP	\$ 10,700.00	\$ 15,655.55	\$ -	\$ (4,955.55)	146.3%
20218500 PERMIT CHARGES	\$ -	\$ 994.00	\$ -	\$ (994.00)	0.0%
20219100 ELECTRICITY	\$ 78,750.00	\$ 78,627.09	\$ -	\$ 122.91	99.8%
20219200 NAT GAS/LPG/FUEL	\$ 7,000.00	\$ 8,133.44	\$ -	\$ (1,133.44)	116.2%



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EXPENSE - COMMITMENT ITEM	BUDGET	ACTUAL	PENDING	AVAILABLE	% USED
20219300 REF COLL/DISP SVC	\$ 20,000.00	\$ 28,903.59	\$ -	\$ (8,903.59)	144.5%
20219301 STREET SWEEPING	\$ -	\$ -	\$ -	\$ -	0.0%
20219500 SEWAGE DISP SVC	\$ 9,000.00	\$ 8,938.18	\$ -	\$ 61.82	99.3%
20219700 TELEPHONE SVC	\$ 23,000.00	\$ 44,201.96	\$ -	\$ (21,201.96)	192.2%
20219800 WATER	\$ -	\$ -	\$ -	\$ -	0.0%
20220500 AUTO MAINT SVC	\$ 7,000.00	\$ 10,654.72	\$ -	\$ (3,654.72)	152.2%
20220600 AUTO MAINT SUP	\$ 2,100.00	\$ 1,576.27	\$ -	\$ 523.73	75.1%
20222600 EXPEND TOOLS	\$ 3,000.00	\$ 2,890.64	\$ -	\$ 109.36	96.4%
20222700 CELLPHONE/PAGER	\$ 7,000.00	\$ 10,294.54	\$ -	\$ (3,294.54)	147.1%
20223100 FIRE/CRASH/RESCUE	\$ -	\$ -	\$ -	\$ -	0.0%
20223600 FUEL/LUBRICANTS	\$ 17,000.00	\$ 22,847.20	\$ -	\$ (5,847.20)	134.4%
20226200 OFFICE EQ MAINT	\$ 3,800.00	\$ 570.53	\$ -	\$ 3,229.47	15.0%
20226500 INVENTORIAL EQUIP	\$ 25,000.00	\$ 13,628.28	\$ -	\$ 11,371.72	54.5%
20227500 RENT/LEASE EQUIP	\$ 19,800.00	\$ 17,362.81	\$ -	\$ 2,437.19	87.7%
20228100 SHOP EQ MAINT SVC	\$ 500.00	\$ -	\$ -	\$ 500.00	0.0%
20229100 OTHER EQ MAINT SVC	\$ 250.00	\$ 667.74	\$ -	\$ (417.74)	267.1%
20229200 OTHER EQ MAINT SUP	\$ 500.00	\$ 1,146.57	\$ -	\$ (646.57)	229.3%
20231300 UNIFORM ALLOW	\$ 9,800.00	\$ 13,433.44	\$ -	\$ (3,633.44)	137.1%
20231400 CLOTH/PERSONAL	\$ 6,500.00	\$ 496.99	\$ -	\$ 6,003.01	7.6%
20232100 CUSTODIAL SVC	\$ 77,000.00	\$ 58,212.50	\$ -	\$ 18,787.50	75.6%
20232200 CUSTODIAL SUP	\$ 17,600.00	\$ 23,091.44	\$ -	\$ (5,491.44)	131.2%
20233100 FOOD/CATERING SVC	\$ -	\$ -	\$ -	\$ -	0.0%
20233200 FOOD/CATERING SUP	\$ 8,500.00	\$ 1,166.40	\$ -	\$ 7,333.60	13.7%
20234200 KITCHEN SUP	\$ 1,100.00	\$ 103.87	\$ -	\$ 996.13	9.4%
20244300 MEDICAL SERVICES	\$ -	\$ -	\$ -	\$ -	0.0%
20244400 MEDICAL SUPPLIES	\$ 800.00	\$ 8,153.55	\$ -	\$ (7,353.55)	1019.2%
20250500 ACCOUNTING SVC	\$ 2,700.00	\$ 1,584.68	\$ -	\$ 1,115.32	58.7%
20250700 ASSESSMENT COLL	\$ 50,575.00	\$ 36,512.90	\$ -	\$ 14,062.10	72.2%
20254100 PERSONNEL SVC	\$ 3,000.00	\$ 2,669.84	\$ -	\$ 330.16	89.0%
20254400 SAFETY PROGRAM	\$ 5,500.00	\$ -	\$ -	\$ 5,500.00	0.0%
20257100 SECURITY SVC	\$ 115,200.00	\$ 128,658.16	\$ -	\$ (13,458.16)	111.7%
20257101 EXT CO PRO INVES	\$ -	\$ -	\$ -	\$ -	0.0%
20259100 OTHER PROF SVC	\$ 27,000.00	\$ 25,785.30	\$ -	\$ 1,214.70	95.5%
20281100 DATA PROCESSING SVC	\$ 56,500.00	\$ 21,177.16	\$ -	\$ 33,940.84	37.5%
20281101 DTECH FEE	\$ -	\$ -	\$ -	\$ -	0.0%
20281200 DATA PROCESSING SUP	\$ 15,000.00	\$ 6,434.13	\$ -	\$ 8,565.87	42.9%
20281202 SOFTWARE	\$ -	\$ 12,541.98	\$ -	\$ (12,541.98)	0.0%
20281304 SALES TAX	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	0.0%
20283100 JUROR FEES	\$ -	\$ -	\$ -	\$ -	0.0%
20283101 FEES	\$ -	\$ -	\$ -	\$ -	0.0%
20285100 RECREATIONAL SVC	\$ 188,000.00	\$ 57,510.01	\$ -	\$ 130,489.99	30.6%
20285200 RECREATIONAL SUP	\$ 14,000.00	\$ 9,544.89	\$ -	\$ 4,455.11	68.2%
20285300 RECREATIONAL PROG	\$ 70,000.00	\$ 4,739.44	\$ -	\$ 65,260.56	6.8%
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	\$ 2,231.86	\$ -	\$ 1,718.14	56.5%
20291100 DTECH LABOR - ACP	\$ -	\$ 23,126.70	\$ -	\$ (23,126.70)	0.0%
20291500 COMPASS COSTS	\$ 3,775.00	\$ 3,951.32	\$ -	\$ (176.32)	104.7%
* 20 - SERVICES AND SUPPLIES	\$ 1,179,060.00	\$ 920,328.78	\$ -	\$ 257,349.22	78.1%



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30345000 TAX/LIC/ASSESS	\$ 2,500.00	\$ 2,263.49	\$ -	\$ 236.51	90.5%
* 30 - OTHER CHARGES	\$ 2,500.00	\$ 2,263.49	\$ -	\$ 236.51	90.5%
42420100 BUILDINGS	\$ -	\$ -	\$ -	\$ -	0.0%
42420200 STRUCTURES	\$ 425,000.00	\$ 416,721.14	\$ 4,850.00	\$ 3,428.86	98.1%
* 42 - BUILDINGS	\$ 425,000.00	\$ 416,721.14	\$ 4,850.00	\$ 3,428.86	98.1%
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	\$ 3,251,233.64	\$ 4,850.00	\$ 928,369.04	77.8%

REVENUE - COMMITMENT ITEM	BUDGET	ACTUAL	PENDING	AVAILABLE	% GAIN
91910100 PROP TAX CUR SEC	\$ (2,673,853.00)	\$ (2,889,969.26)	\$ -	\$ 216,116.26	108.1%
91910200 PROP TAX CUR UNS	\$ (94,000.00)	\$ (105,929.26)	\$ -	\$ 11,929.26	112.7%
91910300 PROP TAX CUR SUP	\$ (66,000.00)	\$ (75,683.06)	\$ -	\$ 9,683.06	114.7%
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)	\$ (60,254.42)	\$ -	\$ 2,254.42	103.9%
91912000 PROP TAX REDEMPTION	\$ (100.00)	\$ (210.32)	\$ -	\$ 110.32	210.3%
91913000 PROP TAX PR UNSE	\$ (1,500.00)	\$ (2,234.55)	\$ -	\$ 734.55	149.0%
91914000 PROP TAX PENALTY	\$ (350.00)	\$ (823.99)	\$ -	\$ 473.99	235.4%
91919900 TAXES OTHER	\$ -	\$ (0.77)	\$ -	\$ 0.77	0.0%
* 91 - TAXES	\$ (2,917,303.00)	\$ (3,163,260.27)	\$ -	\$ 245,957.27	108.4%
94941000 INTEREST INCOME	\$ (35,000.00)	\$ (17,444.43)	\$ -	\$ (17,555.57)	49.8%
94942900 BLDG RENTAL	\$ (27,500.00)	\$ (2,980.00)	\$ -	\$ (24,520.00)	10.8%
94944800 REC CONCESSIONS	\$ -	\$ -	\$ -	\$ -	0.0%
* 94 - REVENUE FROM USE	\$ (62,500.00)	\$ (20,424.43)	\$ -	\$ (42,075.57)	32.7%
95952200 HOME PROP TAX	\$ (26,500.00)	\$ (25,828.88)	\$ -	\$ (671.12)	97.5%
95953200 AID CO FUNDS	\$ (30,000.00)	\$ (25,198.88)	\$ -	\$ (4,801.12)	0.0%
95956900 STATE AID OTHER	\$ (86,850.00)	\$ (974.59)	\$ -	\$ (85,875.41)	1.1%
* 95 - INTERGOV REVENUE	\$ (143,350.00)	\$ (52,002.35)	\$ -	\$ (91,347.65)	36.3%
96961406 GC 26828 WRT	\$ -	\$ 27.50	\$ -	\$ (27.50)	0.0%
96964600 RECREATION SVC	\$ (446,440.00)	\$ (327,500.42)	\$ -	\$ (118,962.08)	73.4%
96969000 LEASE PROP USE	\$ -	\$ (34,296.52)	\$ -	\$ 34,296.52	0.0%
96969900 SVC FEES OTHER	\$ (30,000.00)	\$ -	\$ -	\$ (30,000.00)	0.0%
* 96 - CHARGES FOR SERVICES	\$ (476,440.00)	\$ (361,769.44)	\$ -	\$ (114,693.06)	75.9%
97973000 DONATIONS	\$ (10,000.00)	\$ (1,553.71)	\$ -	\$ (8,446.29)	15.5%
97974000 INSURANCE PROCEEDS	\$ (10,000.00)	\$ (10,789.54)	\$ -	\$ 789.54	107.9%
97979000 MISC. OTHER	\$ (20,000.00)	\$ (9,542.87)	\$ -	\$ (10,457.13)	47.7%
* 97 - MISC REVENUE	\$ (40,000.00)	\$ (21,886.12)	\$ -	\$ (18,113.88)	54.7%
** TOTAL REVENUE ACCOUNTS	\$ (3,639,593.00)	\$ (3,619,342.61)	\$ -	\$ (20,272.89)	99.4%

*** GRAND TOTAL	\$ 547,974.00	\$ (329,879.98)	\$ 7,271.50	\$ 870,582.48	-58.9%
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EXPENSE - COMMITMENT ITEM	BUDGET	ACTUAL	PENDING	AVAILABLE	% USED
20203100 BUSINESS TRAVEL	\$ -	\$ -	\$ -	\$ -	0.0%
20206100 MEMBERSHIP DUES	\$ -	\$ -	\$ -	\$ -	0.0%
20210300 AGRI/HORT SVC	\$ 235,000.00	\$ 221,798.33	\$ -	\$ 13,201.67	94.4%
20210400 AGRI/HORT SUP	\$ 5,000.00	\$ 2,239.98	\$ -	\$ 2,760.02	44.8%
20219800 WATER	\$ 135,000.00	\$ 149,618.23	\$ -	\$ (14,618.23)	110.8%
20283219 FARSI	\$ -	\$ -	\$ -	\$ -	0.0%
20291900 GS CONTRACT SVCS	\$ -	\$ 381.24	\$ -	\$ (381.24)	0.0%
* 20 - SERVICES AND SUPPLIES	\$ 375,000.00	\$ 374,037.78	\$ -	\$ 962.22	99.7%
42420100 BUILDINGS	\$ -	\$ -	\$ -	\$ -	0.0%
42420200 STRUCTURES	\$ 671,627.00	\$ 609,433.19	\$ -	\$ 62,193.81	90.7%
* 42 - BUILDINGS	\$ 671,627.00	\$ 609,433.19	\$ -	\$ 62,193.81	90.7%
43430100 EQUIPMENT-GOV'T	\$ 96,000.00	\$ -	\$ -	\$ 96,000.00	0.0%
43430110 EQUIPMENT-PROP	\$ -	\$ 95,001.74	\$ -	\$ (95,001.74)	0.0%
* 43 - EQUIPMENT	\$ 96,000.00	\$ 95,001.74	\$ -	\$ 998.26	99.0%
** TOTAL EXPENSE ACCOUNTS	\$ 1,142,627.00	\$ 1,078,472.71	\$ -	\$ 64,154.29	94.4%

REVENUE - COMMITMENT ITEM	BUDGET	ACTUAL	PENDING	AVAILABLE	% GAIN
94941000 INTEREST INCOME	\$ -	\$ (2,452.00)	\$ -	\$ 2,452.00	0.0%
* 94 - REVENUE FROM USE	\$ -	\$ (2,452.00)	\$ -	\$ 2,452.00	0.0%
95953200 AID CO FUNDS	\$ -	\$ -	\$ -	\$ -	0.0%
95956900 STATE AID OTHER	\$ -	\$ -	\$ -	\$ -	0.0%
* 95 - INTERGOV REVENUE	\$ -	\$ -	\$ -	\$ -	0.0%
96969000 LEASE PROP USE	\$ -	\$ (7,333.60)	\$ -	\$ 7,333.60	0.0%
96969900 SVC FEES OTHER	\$ -	\$ (4,181.80)	\$ -	\$ 4,181.80	0.0%
* 96 - CHARGES FOR SERVICES	\$ -	\$ (11,515.40)	\$ -	\$ 11,515.40	0.0%
97976200 ASSESSMENT FEES	\$ (1,027,346.00)	\$ (1,032,485.52)	\$ -	\$ 5,139.52	100.5%
97979000 MISC OTHER	\$ -	\$ (198.80)	\$ -	\$ 198.80	0.0%
* 97 - MISC REVENUE	\$ (1,027,346.00)	\$ (1,032,684.32)	\$ -	\$ 5,338.32	100.5%
** TOTAL REVENUE ACCOUNTS	\$ (1,027,346.00)	\$ (1,046,651.72)	\$ -	\$ 19,305.72	101.9%

*** GRAND TOTAL	\$ 115,281.00	\$ 31,820.99	\$ -	\$ 83,460.01	27.6%
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STAFF REPORT



DATE: July 29, 2021

TO: MORPD Advisory Board of Directors

FROM: Daniel Barton, District Administrator

SUBJECT: Administrative Division Report

HIRING:

We have hired the Office Assistant (payroll clerk). Christina Rhea started June 29. We have one position left to fill, the Administrative Assistant. We hope to have this person on board by the end of August.

STAFF TRAINING:

We are conducting training for all employees on August 19. Recently we had a mandatory staff training where 100% of our staff were able to attend. May 27 staff attended the training for Maintaining a Respectful Work Environment, EEO compliance. Training was held by Cori Stinson and Nancy Gunnor of the Sacramento County Department of Personnel Services Equal Employment Opportunity/Disability Compliance Office. Staff have the resources at their hands to contact Debra Tierney, Cori Stinson, and Nancy Gunnor if they wish to discuss a topic or complaint regarding respectful work environments. We will update training conducted as we hold training sessions for staff.

STAFF REPORT



DATE: July 29, 2021

TO: MORPD Advisory Board of Directors

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

SUBJECT: Recreation Division Report

New Events and Upcoming Programs:

- **Summer Camps** at Mission Oaks are wrapping up this week. We had a very successful summer. We are averaging 230-260 campers a week at our 4 summer camp programs.
 - **Leader in Training (LIT)**- Additionally, the Recreation Division continues to offer work experience for teens (aged 13-17) in all five camp locations. Teens apply, interview, and earn spots to assist the camp staff with a variety of camp jobs throughout the summer, and enjoy a lot of fun/memorable bonding experiences with staff and each other. This summer, we had approximately 55-60 total teens enrolled in this program.
- We have three **sports camps** for Elementary and Middle School students this summer. They are Track and Field, Basketball and Football and are being ran by Arcade and Cowan Coach Ryan Dwyer. We currently have 60 participants for Basketball, 23 participants for Football and 24 participants for Track and Field.
- The **Rio Robotics class** ran the last two weeks of June and both classes were full at 30 participants. Families raved about the program and we are looking forward to future programs with the Rio Robotics program.
- **Greatest of All Teen (GOAT Program)**- This work-based program for teens will begin August and we are recruiting participants now. Groups of teens will spend 4 weeks working under the supervision of Park and Recreation staff to complete park improvement projects. Participants will help plan and implement these projects and will be fully engaged in the completion of something they can be proud of. The August session will be the first offering of this program.
- The **Splash Park** at Swanston has been open all summer and has been a very popular attraction for over 100+ visitors per day. With the new equipment and shade structures installed, this has been a great amenity for our community this summer.

Hiking 101 for Teens - Ages 13-17, up to 10 participants can participate in the new Mission Oaks Hiking 101 for Teens. The Hiking 101 Class will resume at the end of August. The first

hike will be to Folsom Lake at Browns Ravine. This will be a great opportunity for teens to learn about hiking and safety while on the trail.

- **Project Lifelong-** Danny Curtola has met with the Director of Project Lifelong, Sean Latour, and have made plans to apply for the State of California Outdoor Equity Grant for collaborative partnership programming. Grant applications are due in October, and we may apply for a maximum of \$700,000.
- **Kids Love Soccer** will return to operation this Fall, this recreational soccer program is run at Shelfield Park and typically brings in 150+ youth.
- **eSports for teens-** eSports online gaming will return this fall.
- **Upcoming Classes at our Community Centers** – Jackie’s Dance Class resumes in August. Also starting in August are: Meditation class; P.M. Yoga; Ballet; Silver Sneakers (exercise class); Writing your Memoirs; Art for Fun; and Tango Dance Lessons.
- **Upcoming Services at our Community Centers** – Medicare counseling and Attorney Services.
- **Fall Pre-School** – Upcoming Kare Bare and Teddy Bear classes for the Fall are full with waiting lists.

Athletic Field Rentals:

There are currently over 12 groups booked on our Athletic Fields/Courts including local Little Leagues, private and recreational soccer clubs, travel/youth/senior baseball teams, San Juan School sports teams, Tennis instructors and more. Staff are developing a more streamline system for Field Rentals which will improve our relationship with the users of our sport fields.

Current in-person activities/services:

- Ping Pong Club (adults) is full every day at 15-20 participants.
- After School Adventures (ASA) for kids aged 5-12 will resume at Swanston Community Center starting August 12. Kids participate in themed recreation activities, sports, music, gaming, STEM, homework assistance, crafts and more. This 38-week program runs in conjunction with the San Juan school schedule.
- Tai Chi began July 6th and has 20 participants.
- Pickleball Lessons continue. There is a total of 31 participants in the 4 classes.
- Fun Fit for All had 22 participants.
- Qugong increased to 18 participants.
- Zumba has 14 participants.
- Jazzercise class is running four (4) days per week in the morning and evenings at Swanston Community Center and has approximately 16-18 participants in each class.
- Zumba Gold has 3 participants.
- Zumba PM has 9 participants.
- Yoga has 11 participants.
- Line Dancing has 18 participants.
- Strength and Conditioning has 12 participants.
- iPhone workshop has 15 participants.
- Tennis Classes have 3 participants.

- Tennis Lessons are also offered by our other tennis Pro, Devin Knox, at Swanston and Sierra Oaks.
- Summer Kare Bears and Summer Teddy Bears pre-school classes are both full with 15 children in each class.
 - Priority registration for current students, siblings, and district residents for next year's preschool classes ended on May 28. Classes are almost full and opened to the public on June 1.
- Tap Fit Beg/Int & Adv have 14 participants.
- Chair Yoga (adults) has two classes of 12 students each.
- Baby and Pre-Ballet (18 months-6 years) have 10 students
- Ballroom Dance class has 6 participants.
- Restorative Yoga has 3 participants.
- Tuesday and Friday dances returned June 18th and we have averaged 85 participants per dance. Dance attendance has been 523 total participants for the 6 dances we have held.
- CHP Age Well/Drive Smart safe driving classes.
- Drive through meals on wheels lunch program.
- Current MOCC Clubs: Ceramics, Magic, R.V., Monday Bridge, Cribbage, Cribbage for fun, Shuffleboard, Hiking Club, Stitchers, Golden Needlers.
- We began taking building rentals on June 15th and the first paid rental was July 10th.

Current Virtual Classes:

- Chair Yoga has 9 participants.
- Floor, Core and More has 17 participants.
- Fun Fit For All has 22 participants.
- Strength and Conditioning has 8 participants.
- Writing your Memoirs Beginning and Continuing has ended until September.

Recreation Program	Location	Age Range	Participation num	Notes
Blood Drive	MOCC	Adult/Senior	47	
Jacki's Dance Fitness	MOCC	Adult/Senior		Postponed
Fun Fit for All	MOCC	Adult/Senior	22	
Oujong	MOCC	Adult/Senior	15	
Zumba	MOCC	Adult/Senior	19	
Zumba Gold	MOCC	Adult/Senior	5	
Yoga	MOCC	Adult/Senior	9	
Strength and Conditioning	MOCC	Adult/Senior	14	
iPhone Workshops	MOCC	Adult/Senior	10	
Balance and Posture	MOCC	Adult/Senior		Postponed
Tap Fit Beginner	MOCC	Adult/Senior	12	
Tap Fit Intermediate	MOCC	Adult/Senior	10	
Tap Fit Advanced	MOCC	Adult/Senior	11	
Chair Yoga	SCC	Adult/Senior	24	
Jazzercise	SCC	Adult/Senior	14	
Ping Pong	SCC	Adult/Senior	18	
Chair Yoga	MOCC (Virtual)	Adult/Senior	6	
Floor, Core and More	MOCC (Virtual)	Adult/Senior	18	
Fun Fit for All	MOCC (Virtual)	Adult/Senior	22	
Strength and Conditioning	MOCC (Virtual)	Adult/Senior	5	
iPhone Workshops	MOCC (Virtual)	Adult/Senior	10	
Writing Memoirs	MOCC (Virtual)	Adult/Senior	TBD	Postponed
Afterschool Adventures	SCC	Youth		Not in season
Ballet	SCC	Youth	12	
Preschool	Preschool	Youth	24	
Camp Have a Lot of Fun	Mission North	3-8 years	100	
Camp Kids	Ashton and Gibbons	5-12 years	85	
Camp Oak Wood	Swanston Park	4-10 years	35	
Project HYPE	Valley Oak Park	8-13 years	50	
Leader in Training	All camp locations	Teens	65	
Rio Robotics	Rio Americano HS	Teens	23	
GOAT Teen Adulting	Various parks	Teens	12	
Hiking	Swanston Park	Teens	12	
eSports	Swanston Park	Teens	18	
Track Sports Camp-Elementary+Middle		Youth	24	
Basketball Sports Camp- Elementary		Youth	24	
Football Sports Camp- Elementary		Youth	24	
Basketball Sports Camp- Middle		Teens	24	
Basketball Sports Camp- Middle		Teens	24	
Tai Chi	MOCC	Adult/Senior	19	
Ballroom Dance	MOCC	Adult/Senior	8	
Line Dance	MOCC	Adult/Senior	16	
Tuesday Country Dance	MOCC	Adult/Senior	81	
Friday Ballroom Dance	MOCC	Adult/Senior	83	
Ceramic Club	MOCC	Adult/Senior	15	
Hiking Club	MOCC	Adult/Senior	27	

Cribbage Club	MOCC	Adult/Senior	28	
Monday Bridge	MOCC	Adult/Senior	16	
Quilting Club	MOCC	Adult/Senior	12	
Golden Needlers	MOCC	Adult/Senior	10	
RV Club	MOCC	Adult/Senior	26	
Magic Club	MOCC	Adult/Senior	14	
Shuffleboard	MOCC	Adult/Senior	12	
		Grand Total	1214	

STAFF REPORT



DATE: July 29, 2021
TO: MORPD Advisory Board of Directors
FROM: J.R. Hichborn, Parks Superintendent
SUBJECT: Parks Division Report

PARKS UPDATE:

The spray park at Swanston Park has been running throughout the summer. We have had a few issues which unfortunately caused us to shut down three times thus far. Knorr systems has been working on the Splash Park equipment to replace malfunctioning equipment.

Park picnic areas are available for rent again. Staff cleans and sanitizes the reserved areas on Fridays and then weekend maintenance staff cleans up after each party leaves.

Irrigation staff has been working on programs to reduce the volume of water at the parks by 10% - 15%. Staff has altered run times and start times as well as replaced old inefficient sprinkler heads with new "water smart" heads to improve the distribution uniformity of the turf areas.

UPCOMING PROJECTS:

This year's capital improvement projects include the following:

Gibbons Park - Slurry and restripe the parking lots, resurface basketball courts, resurface, and repurpose the tennis courts, replace the HVAC system.

Maddox Park - ADA sidewalk replacement.

Oak Meadow Park - ADA sidewalk replacement.

Cowan Park - Replace the playground, ADA sidewalk replacement.

Miscellaneous - Replace two District vehicles and add playground fiber to six playgrounds.

All of the capital improvement projects have been sent to Sacramento county's planning department for review, to ensure any needed permits are acquired before construction begins.

PHOTOS



Summer Camp Craft Fun!



CHALOF School of Rock!



VIP Camper- Ryan Friedrich!



Transformation Fitness Class led by our new Program Coordinator



Summer Camp Staff!



Weekday Dance at MOCC-
over 80 people

STAFF REPORT



DATE: July 29, 2021
TO: MORPD Advisory Board of Directors
FROM: J.R. Hichborn, Parks Superintendent
SUBJECT: Sale of Surplus Property

BACKGROUND:

In the May 2021 monthly Advisory Board meeting, the Advisory Board was presented with a surplus list that staff was intending to sell. Staff had intended to sell the surplus property in accordance to District policy 6400 (sale or disposition of used or surplus district policy).

Staff reached out to Sacramento County department of General Services to inquire appropriate ways to advertise surplus property. During that discussion it was brought to light that per Sacramento County Resolution 2017-0010, all dependent park districts in Sacramento County must surplus their surplus property through the Sacramento County department of General Services.

RESOLUTION:

Staff intends to surplus all District property identified in the May 2021 Advisory Board meeting through the Sacramento County department of General Services and comply with all the standards identified in Sacramento County's Resolution 2017-0010.

STAFF REPORT



DATE: July 29, 2021
TO: MORPD Advisory Board of Directors
FROM: J.R. Hichborn, Parks Superintendent
SUBJECT: Private Security Services

BACKGROUND:

In the May 2021 Facilities Committee meeting staff was asked to seek out options for private security in the Districts parks. Staff presented a quote to the Facilities Committee in the June 2021 meeting. The security quote was for one (1) unarmed officer, five (5) days a week for six-hour shifts. The quote came back at \$3,477.50 per month for these services. The Committee asked staff to retrieve two additional quotes and present all three quotes to the full board in the August meeting. Staff reached out to Lead Star Security (\$ 5,940) and Horizon Protection Security (Non-responsive).

The District currently contracts its security services out to the Sacramento County Sheriffs, via the off-duty sheriff program Thursday mornings and Friday and Saturday evenings. The District also contract with the Fulton El Camino Park Police Department seven days a week. The hours of coverage vary, and they are dispatched through the Sacramento County Sheriffs call center.

RESOLUTION:

Staff intend on entering a three-month contract with Tiger Security for a “not to exceed” amount of \$3,477.50 per month, to supply the District with security services five days a week, Monday through Friday, six hour shifts per day.

STAFF REPORT



DATE: July 29, 2021

TO: MORPD Advisory Board of Directors

FROM: Daniel Barton District Administrator

SUBJECT: Approve changes to wage scales and reorganization of Recreation Division.

BACKGROUND:

With restrictions lifting from COVID we have started to rehire full time positions in the Admin Division, Parks Division, and Recreation Division and have discovered due to rising minimum wage are salaries for “lower level” positions were in adequate to other District’s advertising for the same positions. We also have a “compression” problem with the salaries of full time and part time employees, especially in Parks Maintenance worker 1 position whereas of January 1st our starting salary will below the new minimum wage of \$15 per hour.

We also recently were asked by the Advisory Board to look at reorganizing Recreation with the Recreation Superintendent position open as we just recently have done with the Admin Division. I have known for some time and have spoken to the board at our meetings that we will need to look at our “lower level” positions and adjust salary as well as looking at our structure for the Recreation Division.

These are 2 different issues; however, I have combined these in order to look at what is best for the District as a whole and where the District can be fiscally responsible and meet the rising cost of minimum wage and full-time employee wages.

In this report you will see recommendations for raising the Admin Division Office Assistant wages 6 employees total, raising the Parks workers’ wages 7 employees total, the Recreation Coordinator position 3 employee’s total. And then changing 2 salaries of Recreation Supervisors to 2 Recreation Managers. This total in raises for all the positions mentioned would be \$80,407.38 in salary and \$4,484.84 in added benefits for a total of \$84,892.22. This cost would be offset by eliminating the Recreation Superintendent position.

Losing a position in the Recreation Division is not ideal however, after much discussion with Recreation Staff we believe this new structure would eliminate duplicate work and with a reorganization of duties throughout the division we would increase production. Yes, you read that right, we are saying we can do more with less by improving our structure of the department we will have less “silo’s” and more cooperation within the division and will be able to get more done by simply restructuring duties. We believe this is the way to structure the Recreation Division and, in the future, if funds stay steady, we would like to add a Recreation

Coordinator position. In our experience we fill we can get more done and run more programs with staff in the field oppose to having someone in the office. So, this new structure will also give us room to grow with our District by potentially offering more programs in the future.

I believe with the rising cost of employees and the rising costs of minimum wage this is the way to proceed with prioritizing positions that interact with the public daily and can get things done that the District needs by utilizing the experience that already exists within MORPD we can accomplish this goal. This plan was not all mine as I had great ideas and input from all the Divisions and they fully endorse this reorganization and also, believe that we can be more efficient with a better structure and would like to expand with a Recreation Coordinator position when and if needed.

STAFF RECOMMENDATIONS:

The Advisory Board reviews the salary recommendations and recreation reorganization (**attachment A**) and make comments on any changes and or concerns they have and approve the changes to wage scales and reorganization of Recreation Division and the wage scales for the Admin (**attachment B**) and Parks Division (**attachment C**).

STAFF REPORT



DATE: July 29, 2021
 TO: MORPD Advisory Board of Directors
 FROM: Daniel Barton, District Administrator
 SUBJECT: Recreation Division Wage Scale changes and reorganization

BACKGROUND:

Due to the rising cost of minimum wage, the pay gap between part time employees and entry-level full-time employees is closing at a rate faster than we have been able to keep up with. For the past three years staff have noticed a significant gap in pay in the Recreation Coordinator position and as a result, it has become more difficult to recruit and retain Coordinators. Due to this, staff has been looking for ways to increase the Recreation Coordinators salaries. When the Recreation Superintendent left in November of 2020, the three Recreation Supervisors split up the job duties with the goal of evaluating if Mission Oaks had the need to refill the Recreation Superintendent position or if the duties could be reassigned. Staff believes the most cost effective and best option for the Mission Oaks Park District is to increase the responsibilities of Recreation Coordinators and reclassify two Recreation Supervisor positions to Recreation Manager. Although the positions would be reclassified and a salary adjustment, the district would ensure salaries would stay competitive, and MORPD would still experience a \$68,583.31 savings in Recreation Staff salaries.

Below are current salary comparisons with Recreation Coordinators and Managers at nearby park districts as well as our new proposed wage scales.

Recreation Coordinator

District	Hourly Range		Yearly Range	
Mission Oaks (Current)	\$16.40	\$20.33	\$34,112	\$42,286
Orangevale	\$20.19	\$25.77	\$41,995	\$53,602
Rio Linda Elverta	\$16.28	\$20.80	\$33,862	\$43,264
Fair Oaks	\$19.00	\$24.25	\$39,520	\$50,440
Cordova- RC 1	\$19.49	\$24.88	\$40,539	\$51,750
Cordova- RC 2	\$20.48	\$26.13	\$42,598	\$54,350
Carmichael	\$18.87	\$22.93	\$39,250	\$47,694
Proposed Mission Oaks	\$19.00	\$23.09	\$45,749	\$48,036

Recreation Manager

District	Hourly Range		Yearly Range	
No position currently at MORPD				
Carmichael	\$37.86	\$46.03	\$78,749	\$95,742
Consumes CSD	\$45.44	\$58.32	\$94,515	\$121,306
Sunrise	\$37.58	\$45.68	\$78,156	\$95,004
Proposed Mission Oaks	\$33.49	\$40.70	\$69,652	\$84,662

Proposed Recreation Coordinator Wage Scales

	1	2	3	4	5
Annual	\$ 39,520.00	\$ 41,496.00	\$ 43,570.80	\$45,749.34	\$ 48,036.81
Monthly	\$ 3,293.33	\$ 3,458.00	\$ 3,630.90	\$ 3,812.45	\$ 4,003.07
Biweekly	\$ 1,520.00	\$ 1,596.00	\$ 1,675.80	\$ 1,759.59	\$ 1,847.57
Hourly	\$ 19.00	\$ 19.95	\$ 20.95	\$ 21.99	\$ 23.09

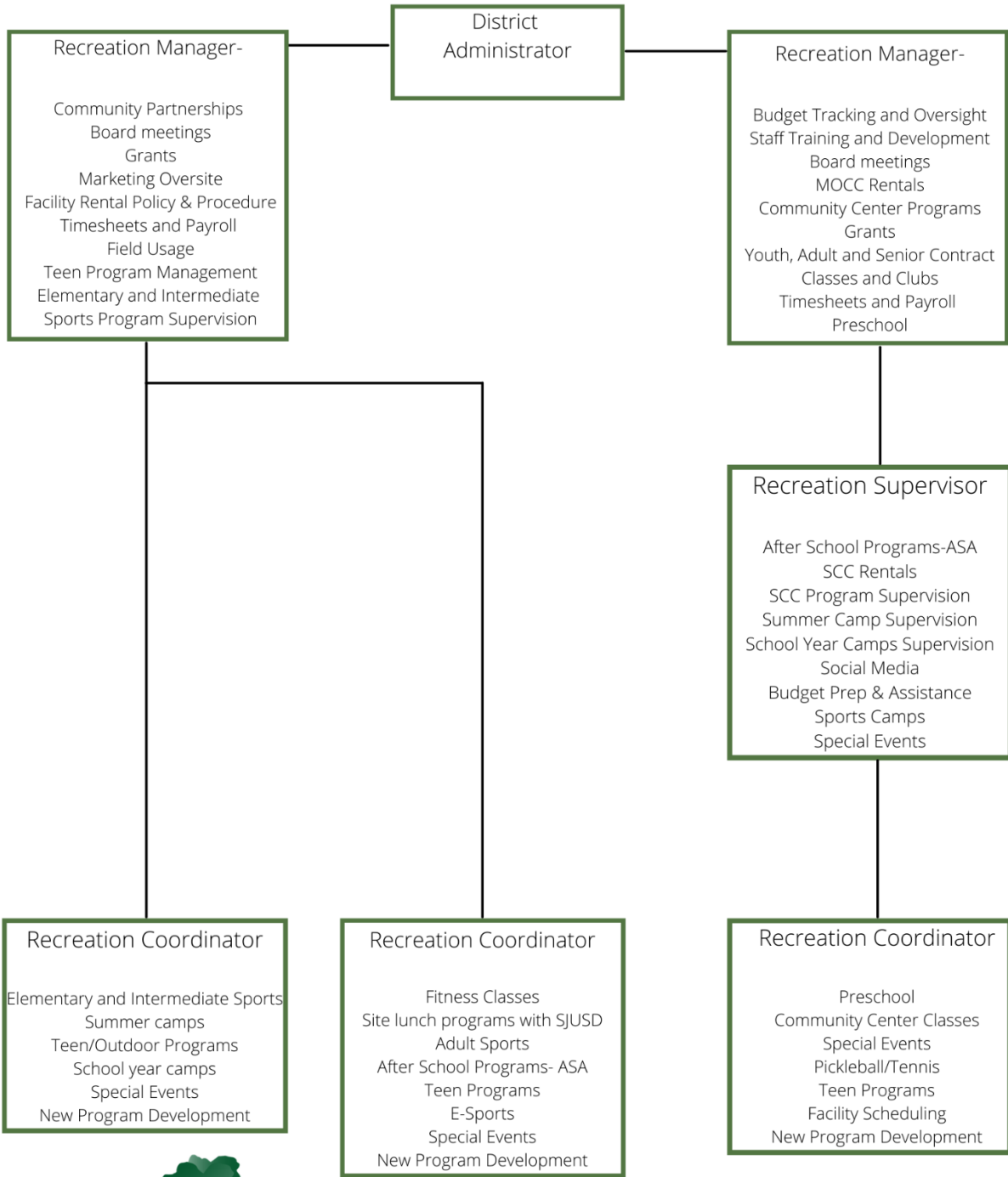
Recreation Supervisor Wage Scale (*Will remain the same)

	1	2	3	4	5
Annual	\$ 60,910.40	\$ 63,955.92	\$ 67,153.72	\$ 70,511.40	\$ 74,036.97
Monthly	\$ 5,075.87	\$ 5,329.66	\$ 5,596.14	\$ 5,875.95	\$ 6,169.75
Biweekly	\$ 2,342.71	\$ 2,459.84	\$ 2,582.84	\$ 2,711.98	\$ 2,847.58
Hourly	\$ 29.28	\$ 30.75	\$ 32.29	\$ 33.90	\$ 35.59

Proposed Recreation Manager Wage Scale

	1	2	3	4	5
Annual	\$ 69,652.38	\$ 73,135.00	\$ 76,791.75	\$ 80,631.34	\$ 84,662.90
Monthly	\$ 5,804.37	\$ 6,094.58	\$ 6,399.31	\$ 6,719.28	\$ 7,055.24
Biweekly	\$ 2,678.94	\$ 2,812.88	\$ 2,953.53	\$ 3,101.21	\$ 3,256.27
Hourly	\$ 33.49	\$ 35.16	\$ 36.92	\$ 38.77	\$ 40.70

Recreation Division



STAFF REPORT



DATE: July 29, 2021
TO: MORPD Advisory Board of Directors
FROM: Daniel Barton, District Administrator
SUBJECT: Administrative Division Wage Scale adjustments

BACKGROUND:

Due to the rising cost of minimum wage, we are experiencing some “compression” with full time and seasonal wage scales. With changes to minimum wage, other Districts are raising salaries for Office Assistants, putting us at a competitive disadvantage when hiring and retaining employees. We also are looking at The Finance Manager and Administrative manager wages and suggest a slight adjustment to those wages due to the change with Recreation. That way our managers then will all be paid equally. Due to these events, we have reviewed our pay scale and are requesting the following changes:

Below are current salary comparisons with Office Assistant and Managers at nearby park districts as well as our proposed wage scales.

Office Assistant	Hourly range	Annual salary Range
Mission Oaks (Current)	\$16.07 - \$19.54	\$33,434 - \$40,639
Orangevale	\$15.56 - \$19.86	\$32,364 - \$41,304
Carmichael	\$18.11 - \$22.02	\$37,668 - \$45,802
Fulton El Camino	\$19.14 - \$23.26	\$39,804 - \$48,372
Fair Oaks	\$19.00 - \$21.33	\$34,776 - \$44,364
Cordova	\$17.73 - \$22.36	\$36,876 - \$47,064
(Proposed) Mission Oaks	\$18.02 - \$21.90	\$37,482 - \$45,552

Finance/Administrative Services Manager

	Hourly range	Annual salary Range
Mission Oaks (Current)	\$30.37 - \$36.92	\$63,177 - \$76,792
Sunrise	\$34.75 - \$42.24	\$72,288 - \$87,864
Carmichael	\$37.86 - \$46.03	\$78,756 - \$95,748
Fair Oaks	\$29.60 - \$37.78	\$61,564 - \$78,573
Auburn	\$37.28 - \$52.50	\$77,542 - \$109,200
(Proposed) Mission Oaks	\$33.49 - \$40.70	\$69,652 - \$84,663

Proposed Office Assistant Wage Scale District Office/Comm. Centers

	1	2	3	4	5
Annual	\$37,481.60	\$39,353.60	\$41,329.60	\$43,388.80	\$ 45,552.00
Monthly	\$ 3,123.47	\$ 3,279.47	\$ 3,444.13	\$ 3,615.73	\$ 3,796.00
Biweekly	\$ 1,441.60	\$ 1,513.60	\$ 1,589.60	\$ 1,668.80	\$ 1,752.00
Hourly	\$ 18.02	\$ 18.92	\$ 19.87	\$ 20.86	\$ 21.90

*All positions have a longevity step after 10 and 15 years of service. Each step is a 5% increase.

Proposed Finance/Administrative Services Manager Wage Scale

	1	2	3	4	5
Annual	\$69,652.38	\$73,135.00	\$76,791.75	\$80,631.33	\$ 84,662.90
Monthly	\$ 5,804.36	\$ 6,094.58	\$ 6,399.31	\$ 6,719.28	\$ 7,055.24
Biweekly	\$ 2,678.94	\$ 2,812.88	\$ 2,953.53	\$ 3,101.21	\$ 3,256.27
Hourly	\$ 33.49	\$ 35.16	\$ 36.92	\$ 38.77	\$ 40.70

*All positions have a longevity step after 10 and 15 years of service. Each step is a 5% increase.

RECOMMENDATION:

During COVID this past year we cross trained employees making these positions interchangeable and redistributed some duties. With rising minimum wage and attempting to stay competitive with other Districts, we believe this new pay scale, while not the highest nor the lowest, will better enable us to hire and retain quality employees in the future. The total increase to these salaries would be an additional \$27,152.29 for the District in order to recruit and retain employees.



STAFF REPORT

DATE: July 29, 2021
TO: MORPD Advisory Board of Directors
FROM: Daniel Barton, District Administrator
SUBJECT: Parks Division Wage Scale adjustments

BACKGROUND:

Recently positions were posted to recruit a Parks Maintenance Worker I position. While the position was posted, Mission Oaks was competing with three other park districts for the same position (Carmichael, Folsom & Cordova). MORPD Park Maintenance I start at \$14.49 per hour. For the same position, Carmichael advertised \$19.52, Folsom advertised 19.47 and Cordova advertised for \$16.12. This disparity in pay caused staff to rethink the Maintenance I position. Beginning January 1, 2022 minimum wage will be increasing to \$15 per hour, thereby putting the districts Parks Maintenance Worker I, step 1, below minimum wage.

Currently Mission Oaks has Parks Maintenance Worker I and a parks maintenance worker 2. Staff is proposing eliminating the Parks Maintenance Worker I position and reclassifying the Maintenance Worker II position as "Maintenance Worker" and increase each step by 5%. This salary adjustment would cost the district \$27,393.97. In addition to the full-time Maintenance Worker consolidation, staff intends to increase part time salary range to \$16-\$17 per hour. For a total increase of \$5,660

Mission Oaks has three technician positions that staff intends to relabel as "Lead Workers". The change is intended to stay competitive with other park districts. The Leads will receive a 6% increase and the Parks Superintendent will receive a 3% increase to resolve the compression between Maintenance Workers, Lead Workers, and the Superintendent. This adjustment will have a cost of \$12,431.89

After making the salary adjustments, the total overall cost increase to the district will be \$45,485.86. The salary adjustments will bring Mission Oaks entry level maintenance positions closer to our neighboring Districts, making the recruitment process more competitive.

Maintenance Worker I - Existing

	Hourly range	Annual salary Range
Mission Oaks	\$14.20 - \$17.27	\$29,544 - \$35,916
Orangevale	\$15.56 - \$19.86	\$32,364 - \$41,304
Rio Linda	\$16.45 - \$20.99	\$34,212 - \$43,656
Carmichael	\$19.52 - \$23.73	\$40,608 - \$49,353
Fulton El Camino	\$16.53 - \$20.09	\$34,380 - \$41,784
Fair Oaks	\$19.95 - \$25.46	\$41,496 - \$52,956
Cordova	\$16.12 - \$20.57	\$33,528 - \$42,792

Maintenance Worker II - Existing

	Hourly range	Annual salary Range
Mission Oaks	\$17.16 - \$20.86	\$35,694.45 - \$43,386.83
Orangevale	\$18.36 - \$23.43	\$35,694.45 - \$43,386.83
Rio Linda	\$19.33 - \$24.68	\$40,206.40 - \$51,334.40
Carmichael	\$21.52 - \$26.14	\$44,761.68 - \$54,371.20
Fulton El Camino	\$19.14 - \$23.26	\$39,811.20 - \$48,380.80
Proposed Mission Oaks	\$18.02 - \$21.90	\$37,479.17 - \$45,556.17

Proposed Parks maintenance worker salary scale

	1	2	3	4	5
Annual	\$ 37,481.60	\$ 39,353.60	\$41,329.60	\$ 43,388.80	\$ 45,552.00
Monthly	\$ 3,123.47	\$ 3,279.47	\$ 3,444.13	\$ 3,615.73	\$ 3,796.00
Biweekly	\$ 1,441.60	\$ 1,513.60	\$ 1,589.60	\$ 1,668.80	\$ 1,752.00
Hourly	\$ 18.02	\$ 18.92	\$ 19.87	\$ 20.86	\$ 21.90

Proposed Lead worker

	1	2	3	4	5
Annual	\$ 47,354.52	\$ 49,722.25	\$52,208.36	\$ 54,818.78	\$ 57,559.72
Monthly	\$ 3,946.21	\$ 4,143.52	\$ 4,350.70	\$ 4,568.23	\$ 4,796.64
Biweekly	\$ 1,821.33	\$ 1,912.39	\$ 2,008.01	\$ 2,108.41	\$ 2,213.84
Hourly	\$ 22.77	\$ 23.90	\$ 25.10	\$ 26.36	\$ 27.67

Proposed Park Superintendent

	1	2	3	4	5
Annual	\$ 75,318.70	\$ 79,084.64	\$83,038.87	\$ 87,190.81	\$ 91,550.35
Monthly	\$ 6,276.56	\$ 6,590.39	\$ 6,919.91	\$ 7,265.90	\$ 7,629.20
Biweekly	\$ 2,896.87	\$ 3,041.72	\$ 3,193.80	\$ 3,353.49	\$ 3,521.17
Hourly	\$ 36.21	\$ 38.02	\$ 39.92	\$ 41.92	\$ 44.01

STAFF REPORT



DATE: July 29, 2021

TO: MORPD Advisory Board of Directors

FROM: Daniel Barton, District Administrator

SUBJECT: Appointment of 2021 Advisory Board Officers and Committee position assignments

BACKGROUND:

Appointment of board officers and committees is an annual process in which the Advisory Board adopts assignments. This process also occurs when a board member resigns. The roster of officers and committee assignments for 2021 is attached for your review (**attachment A**).

DISCUSSION:

The selection of officers is the responsibility of the Advisory Board. The mission statements of the existing committees are attached (**attachment B**).

RECOMMENDATION:

That the Advisory Board review and discuss attachments A and B; select and vote to appoint officers and committee assignments for the remaining of 2021.

Advisory Board of Directors

Updated Officers and Committee Assignments 2021

OFFICERS

Chairperson
Vice-Chairperson
Clerk

Jeff Rothberg
Nghia Nguyen
Robert Evans

COMMITTEE ASSIGNMENTS

Recreation Program Committee: Directors **Nguyen** (chair) and **Rothberg** with District Administrator, Daniel **Barton** (lead staff)

Finance Committee: Directors **Nguyen** (chair) and **Todd** with District Administrator, Daniel **Barton** and Finance Manager, Darren **Woodland** (lead staff)

Facilities Committee: Directors **Evans** (chair) and **Alcalay** with District Administrator, Daniel **Barton** and Superintendent of Parks, J.R. **Hichborn** (lead staff)

Personnel Committee: Directors **Evans** (chair) and **Todd** with District Administrator, Daniel **Barton** and Administrative Service Manager, Debra **Tierney** (lead staff)

Sacramento Parks Foundation: Director (**Rothberg**) with District Administrator, Daniel **Barton**

**Advisory Board Standing
Committee Mission Statements****Recreation Program Committee**

The mission of the Recreation Program Committee is to:

1. Ensure that the District's visitor and participant experience is superior and that it promotes the District's strategic mission.
2. Recommend on the strategy for agency-wide marketing and communication efforts and continue to identify new opportunities for promotion and outreach.
3. Promote a visitor and participant experience that emphasizes environmental sustainability and ensures that programs in this area are financially responsible and sustainable.

Finance Committee

The mission of the Finance Committee is to:

1. Assist staff with the preparation of a Preliminary and Final District Budget for the upcoming year and oversee the management of all expenses and revenue.
2. Prepare recommendations to the board semi-annually relative to mid-year budget adjustments.
3. Identify areas of the District's finance operations and affairs that should be reviewed and make recommendations.
4. Make recommendations for the expenditure of funds as may be required from time to time.
5. Work to ensure that the organization is in, and remains in, good fiscal health.
6. Work to ensure the District has appropriate internal controls and conducts proper financial analysis.
7. Review financial records for completeness and accuracy, oversee proper use of resources, and report any concerns to the Board.

Facilities Committee

The mission of the Facilities Committee is to:

1. Oversee the preparation of a Master Plan that establishes a vision for the desired future of the District.
2. Work with the staff, consultants, and stakeholders in updating the existing Master Plan.
3. Hold public meetings and forums to obtain community input for facility improvements.
4. Provide oversight of the District's Master Plan, ensuring that the Plan objectives are being implemented.
5. Recommend annual and multi-year priorities for Master Plan projects.
6. Monitor the use and maintenance of District facilities for the benefit of existing and future users.

Personnel Committee

The mission of the Personnel Committee is to:

1. Identify and promote beneficial personnel practices and resources.
2. Make recommendations regarding the compensation and benefits of District staff.
3. Participate in interviewing candidates for filling vacant management positions as requested by the District Administrator.
4. Ensure the creation and realization of management development plans, diversity initiatives, and succession plans to support long-term strategic objectives.
5. Report and make recommendations to the Board on personnel related matters.

STAFF REPORT



DATE: July 29, 2021

TO: MORPD Advisory Board of Directors

FROM: Michael Alcalay – Finance Committee Member
Pati Brown Todd – Finance Committee Member
Daniel Barton – District Administrator
Darren Woodland – Finance Manager

SUBJECT: Approve the Mission Oaks Recreation and Park District General Fund (336A) Budget for FY 2021-22

BACKGROUND:

The Finance Committee and District Staff prepared the FY 2021-2022 General Fund Budget (336A) for review and comment.

DISCUSSION:

The General Fund Budget (336A) presents a several changes going into FY 2021-2022. These changes include the reorganization of the recreation division and an increase in recreation charges/expenditures in anticipation of entering the new fiscal year.

The District received \$207,235 more in property tax revenue than budgeted for in FY 2020-2021. For this purpose, a 2% increase in property tax revenue is anticipated for FY 2021-2022.

The District incurred a high carryover of \$892,754 cause by underspending. The means the District can use these funds on additional capital improvement projects and other community park needs.

Staff discovered a calculation error in the Retirement account and the finance committee decided to redirect these funds to include \$5,000 to new pickleball benches and \$5,000 for accompanying signage.

RECOMMENDATION:

To approve the FY 2021-2022 Mission Oaks Recreation and Park District General Fund Budget (336A) as presented by the Finance Committee and District Staff.



Fiscal Year 2021-2022 Budget Narrative

The District Budget, The General Fund Budget and Fund 336A are all titles that describe the same budget. This budget is financed by various forms of property tax revenues, other recreation service fees and donations. The purpose of this budget is to maintain parks, fund community events and to pay administrative fees.

The Assessment District Budget, The Lighting and Landscaping Assessment Budget, The Mission Oaks Parks and Recreation Maintenance and Improvement District and Fund 336B are all titles that describe the same budget. This budget is financed by assessment fees. The purpose of this budget is pay for capital improvement projects.

Reserves: The reserve balance is similar to a savings account. At the February 10, 2015 board meeting, the Mission Oaks Advisory Board approved a policy establishing 10% of the operating budget for each year as a minimum guideline for the reserve balances. The reserve balance is set aside and not part of the operating budget. In the event of an emergency, the Advisory Board can utilize reserve funds. The Board can do this by approving a special resolution asking the Sacramento County Board of Supervisors to approve a transfer of funds into the District Budget. The Advisory Board can decide to spend a portion of the reserve, up to the 10% threshold, on improvement projects or property acquisition.

Contingencies: Contingency appropriations are generally 5-10% of the operating budget. The amount may vary based upon the type of projects or expenditures anticipated for that year. Over the past forty years, the District has only used contingency funds three times. In order to use contingency funds in either budget, a resolution must be approved by the District's Advisory Board. The resolution must request that the Sacramento County Board of Supervisors authorize a mid-year fund transfer.

Carryover: A carryover is budgeted money that was not spent in the previous year OR the receipt of more revenue than anticipated.

- 1. What does the authority and responsibility of dependent special districts have regarding budget preparation?** County Resolution 82-696 dated 07-08-1982, Part II, Finance and Management, section 2.01 RECOMMENDED BUDGET states the following:

“Each advisory board of directors shall prepare an annual budget for recommendation to the Board of Supervisors. The budget shall be sufficient to meet the needs of the District within estimated revenues. The recommended budget shall be prepared in accordance with procedural and form requirements established by the County Executive and shall be submitted to the County Executive for review and recommendation prior to submission to the Board of Supervisors for public hearing, determination, and adoption. Each budget shall include a) Salary Schedule, b) maintenance and operations programs, c) an itemized list of fixed assets proposed for purchase, with estimated costs; d) the numbers, types of costs of personnel to be employed by the District; and e) a description of proposed capital outlay projects.”

- 2. The District General Fund Budget (336A):** covers all employee salaries and benefits (full-time and part time), all operational and administrative overhead such as insurance, communication equipment, services and supplies associated with providing recreation programs and parks. The District is also required to cover Federal, State or local unfunded mandates such as compliance with the ADA, California State Playground Safety Legislation and the Public Records Requests.

3. Revenue General Fund Budget (336A):

\$ 3,197,773	Property Taxes/Interest	(2% increase)
\$ 755,959	Recreation Charges/Rentals	(Recreation revenues and park rentals to increase due to softened COVID restrictions.)
\$ 3,953,732	Total Anticipated Revenue FY 2021-2022	
\$ 832,849	Carryover from FY 2020-2021	(Budget ended June 30, 2021)
\$ 4,786,581	Total Anticipated Revenues	

4. Expenditures General Fund Budget (336A):

\$ 2,544,210	Salaries/Benefits	(Includes all full-time and part time)
\$ 1,409,752	Services/Supplies	
\$ 3,953,962	Total Salaries & Supplies	
\$ 152,263	Contingencies	(For emergency use)
\$ 639,000	Capital Improvements	
\$ 41,356	Add to Reserve	
\$ 4,786,581	Total Anticipated Expenditures	

5. Projects General Fund Budget (336A):

Gibbons Park Resurface & Repurpose Tennis Courts	\$ 185,000
Oak Meadow Park ADA Sidewalk Replacement	\$ 110,000
Cowan Playground Replacement	\$ 225,000
Cowan ADA Sidewalk Replacement	\$ 36,000
Gibbons Resurface Basketball Court	\$ 28,000
Maddox Park ADA Sidewalk Replacement	\$ 55,000
TOTAL	\$ 639,000

6. Mission Oaks Parks and Recreation Maintenance and Improvement Assessment

District (336B): funds are to be spent on park maintenance, infrastructure, and capital improvements. The amount of funds allocated to capital improvements must be greater than those budgeted for maintenance and operations within services and supplies. The Assessment funds also cover the cost of the engineering firm and the county administration fee.

7. Revenue Assessment Budget (336B):

\$ 1,032,586	Annual Assessment
\$ 83,460	Carryover from FY 2020-2021
\$ 1,116,046	Total Anticipated Revenues

8. Expenditures Assessment Budget (336B):

\$ 460,000	Service/Supplies
\$ 655,500	Capital Improvements
\$ 546	Add to Reserve
\$ 1,116,046	Total Anticipated Expenditures

9. Projects Assessment Budget (336B):

Gibbons Park Slurry and Restripe Parking Lot	\$ 19,500
Gibbons Park Replace Asphalt Behind Center	\$ 52,000
Gibbons Community Center HVAC Replacement	\$ 470,000
District Fleet Replace 2 Vehicles	\$ 90,000
Various Parks Replenish Playground Fiber	\$ 24,000
TOTAL	\$ 655,500

10. The District’s Financial Health

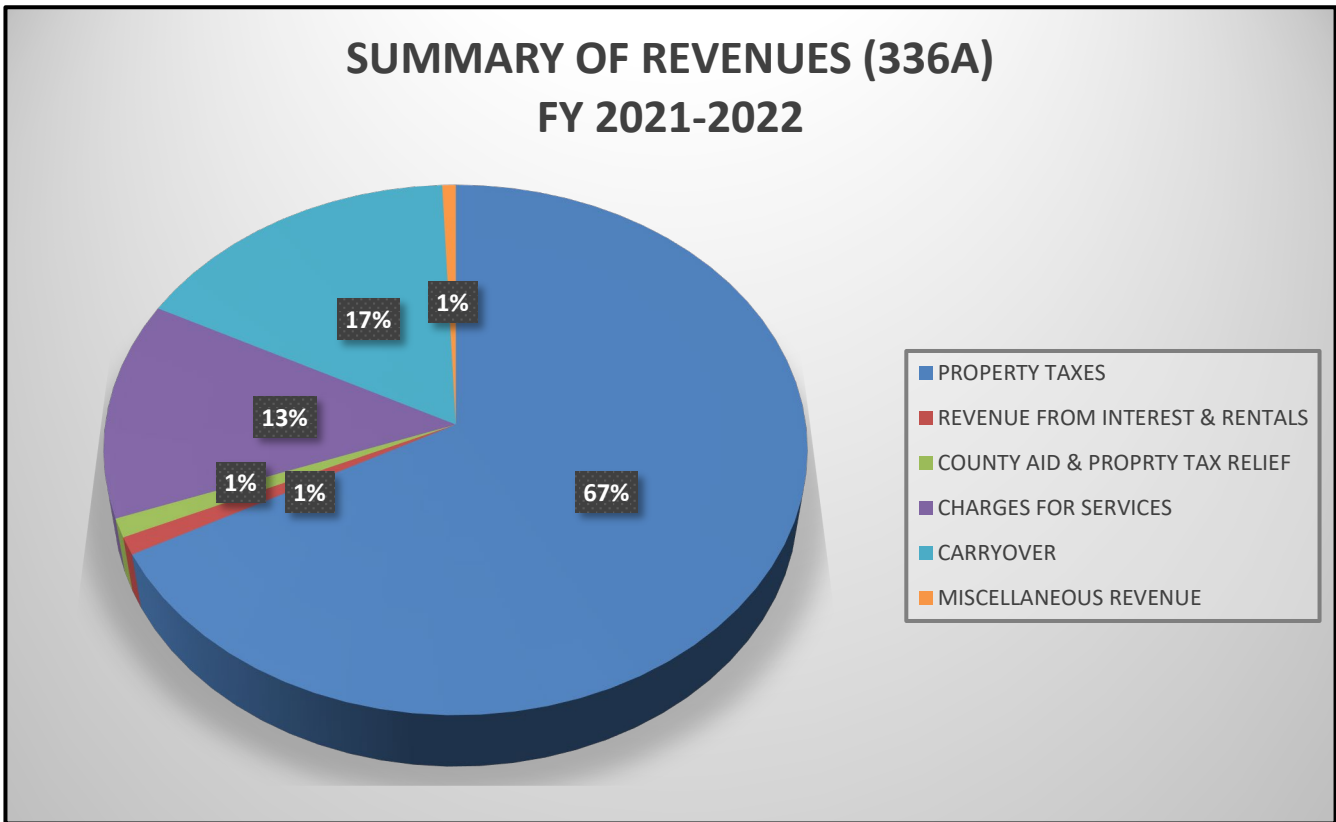
Overall, the District has fared well financially throughout COVID-19. The District has \$2,058,115 in the 336A reserves and \$340,897 in the 336B reserves. We have not needed to pull from these funds. The District has been fortunate to receive an increase in property tax revenue. I anticipate the property tax revenue for next year will increase by 2%. Carmichael RPD is expecting a 3% increase while Sunrise RPD is expecting a 3.8% increase. The County is calling for a 4-6% increase next year in property tax. I anticipate a conservative increase in the estimation of recreation revenues. However, due to the aftereffects of COVID I have put this number lower. When preparing the budget, a good indicator to check if the “district is living within its means” is to combine the cost of service and supplies along with employee wages and benefits. Then, make sure the revenue exceeds these costs. Even though this number is close, our revenues are greater than our expenses. I expect to take in a healthy carryover at the end of the next fiscal year. I would also note that I did reduce the teen programs down from \$70,000 to \$50,000. Over the past 2 years, the recreation staff has already purchased much of what was needed to begin these programs. The most expensive part of a program is the startup, and we will need less money to maintain existing programs. You may also notice some increases in things like printing and other items. This is due to the cutting of costs during COVID shutdown.

Daniel Barton
District Administrator
Mission Oaks Recreation & Parks District

336A

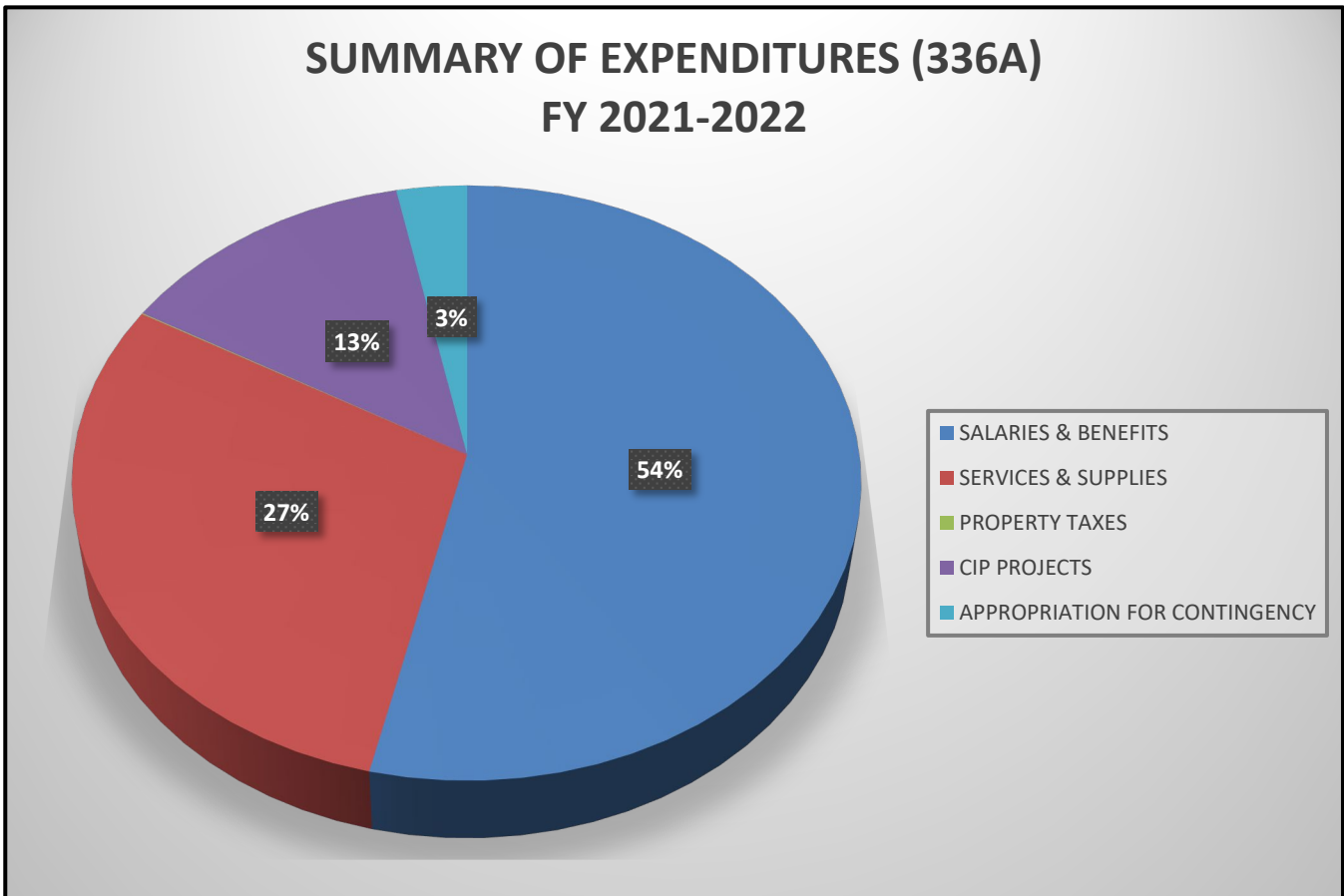


GENERAL FUND - 336A	
REVENUES	PROPOSED FY 2021-2022 BUDGET
PROPERTY TAXES	3,187,354.74
REVENUE FROM INTEREST & RENTALS	50,418.00
COUNTY AID & PROPRTY TAX RELIEF	54,329.00
CHARGES FOR SERVICES	629,297.00
CARRYOVER	791,493.17
MISCELLANEOUS REVENUE	32,333.00
TOTAL REVENUE	\$ 4,745,224.91





GENERAL FUND - 336A	
EXPENSES	PROPOSED FY 2021-2022 BUDGET
SALARIES & BENEFITS	2,544,210.18
SERVICES & SUPPLIES	1,409,751.73
PROPERTY TAXES	2,263.00
CIP PROJECTS	639,000.00
APPROPRIATION FOR CONTINGENCY	150,000.00
TOTAL EXPENSE	\$ 4,745,224.91



CARRYOVER	FY 2021 Adopted	FY 2021 Year End	FY 2022 Final
Carryover	828,034	828,034	832,849
SUBTOTAL	828,034	828,034	832,849

REVENUE	FY 2021 Adopted	FY 2021 Year End	FY 2022 Final
Property Taxes/Interest	2,952,303	3,140,965	3,197,773
Recreation Charges & Rentals	687,290	438,723	755,959
SUBTOTAL	3,639,593	3,579,688	3,953,732

TOTAL CARRYOVER + REVENUE	4,467,627	4,407,722	4,786,581
	Revenue Carryover	(59,905)	

EXPENDITURES	FY 2021 Adopted	FY 2021 Year End	FY 2022 Final
Salaries and Employee Benefits	2,431,007	1,950,149	2,544,210
Services and Supplies	1,179,060	920,329	1,409,752
Interfund Chrgs/Contingency	152,000	2,263	152,263
Capital Improvements	425,000	421,571	639,000
TOTAL EXPENDITURES	4,187,067	3,294,313	4,745,225
	Expense Carryover	892,754	

Current Reserve Balance	2,058,115
Provision for Reserve	41,356
FY 20- 21 Balance	2,099,471

Account Number	Account Title	FY 20-21 Adopted Budget	FY 20-21 Actual Year End	Change	FY 21-22 Final Budget	Adopted Less Base Budget	Detailed description of what is budgeted in each account AND an explanation of changes
1000 Salaries & Employee Benefits							
10111000	Full-time Wages	1,253,384	1,027,833	225,551	1,264,957	11,573	Step Increases, Reorganization of Rec Division
10112100	Part-time Wages/Seasonal	371,570	235,946	135,624	410,000	38,430	Increase per reopening. Decrease per bridges program
10112400	Advisory Board Members	6,000	2,450	3,550	6,000	-	Board of Directors
10113200	Time/One Half - OT	-	157	(157)	1,000	1,000	Must be approved.OT at 40 hrs per week.FLSA Standard
10114300	Allowances	6,000	6,000	-	6,000	-	District Administrator Contract - Travel & Incidentals
10115200	Terminal Pay	15,000	26,254	(11,254)	-	(15,000)	Payments made to retired employees
Salaries		1,651,954	1,298,640	353,314	1,687,957	36,003	
10121000	Retirement - SCERS	409,750	349,288	60,462	432,113	22,363	Rate Increases due to salaries steps & reorganization
10122000	OASDHI - Employer Cost	23,039	17,550	5,489	24,374	1,335	Seasonal/Part-time Help
10123000	Group Medical Ins - Employer C	239,334	195,382	43,952	289,644	50,310	Medical Insurance. HMO Programs w/ Vision
10123002	Dental Plan - Employer Cost	31,284	21,804	9,480	29,640	(1,644)	Delta Dental Insurance
10123003	Life Ins - Employer Cost	371	274	97	252	(119)	Group Life Insurance - \$18,000
10123004	Vision Ins - Employer Cost	350	435	(85)	435	85	Option for participation in Vision Service Plan (VSP) Employee Pay
10124100	Workers Comp Insurance	59,637	59,437	200	63,360	3,723	CAPRI - CARPD Agency Pool and JPA
10125100	SUI - Employer Cost	15,288	7,339	7,949	16,435	1,147	Based on State CA Rate Adjustments
Benefits		779,053	651,509	127,544	856,253	77,200	
Total Salaries & Emp Benefits		2,431,007	1,950,149	480,858	2,544,210	113,203	

2000 Services and Supplies							
20200500	Advertising/Marketing	3,600	2,095	1,505	4,200	600	Ads, Banners, Job Announcements, Marketing Website
20202100	Books/News Subscription Svc	200	160	40	400	200	Newspaper & Magazine Subscriptions/Sac Bee
20202200	Books/News Subscription Sup	-	-	-	300	300	Educational Resources and Manuals. Permanent Books.
20202900	Business & Conference Exp	5,000	19	4,981	8,300	3,300	CPRS, CSDA, NRPA, CARPD
20203500	Education & Training Svcs	2,000	2,800	(800)	8,835	6,835	Training, Seminars & Skill Development , Park Expo
20203600	Education & Training Sup	500	-	500	500	-	Education & Training Materials
20203900	Employee Transportation	3,725	1,747	1,978	3,325	(400)	Mileage Reimbursements - District Business
20205100	Insurance Liability	112,000	113,181	(1,181)	113,750	1,750	CAPRI Liability, HUB, Volunteer Insurances. CIMA
20206100	Membership Dues	7,910	6,183	1,727	8,424	514	CPRS, CSDA, NRPA, CARPD, CEA, CAPRCBM, CAPRI, Tree Foundation, Urban Creeks, Irrigation Assoc. Carmichael Chamber & Kiwanis Club, Arden Arcade Rotary
20206500	Photo & Film Services	100	80	20	100	-	Print Development
20206600	Photo & Film Supplies	100	-	100	100	-	Rechargeable Batteries and Print Material
20207600	Office Supplies	5,000	3,110	1,890	6,000	1,000	Paper, Tape, Binders, Copies (Caltronics), Etc.
20208100	Postage Services	11,500	922	10,578	11,500	-	USPS, UPS, Fed Ex, Stamps, Meters
20208500	Printing Services	9,000	2,288	6,712	35,000	26,000	Brochure, Flyers, Registration Forms, Business Cards
20211100	Bldg. Maintenance Services	13,000	2,079	10,921	17,000	4,000	HVAC Systems & Monitoring
20211200	Bldg. Maintenance Supplies	8,400	6,828	1,572	7,350	(1,050)	Carpentry and Maintenance Supplies. Keys.
20212200	Chemical Supplies	625	47	578	3,000	2,375	Splash Pad Maintenance/Water Quality
20213100	Elect Maintenance Services	2,000	-	2,000	3,500	1,500	Cabling and Connectivity for Facilities & Lights
20213200	Elect Maintenance Supplies	2,500	404	2,096	2,300	(200)	Electrical Wire, Cables, Tubing, Electrical Equipment
20214100	Land Improvement Services	19,250	33,425	(14,175)	32,000	12,750	Repairs to Park Infrastructure, Turf, Benches, Signs, Picnic Areas, Water Fountains, Pest Control, Tree Service
20214200	Land Improvement Supplies	27,000	23,533	3,467	36,450	9,450	Equipment & Supplies for maintaining parks. (\$5000 Pickleball Bench & \$5000 Signage)
20215100	Mech Systems Services	15,400	4,109	11,291	11,100	(4,300)	A/C, HVAC Unit, Waterheater. IES.Equip attached to bldgs
20215200	Mech Systems Supplies	2,100	1,983	117	4,400	2,300	A/C, HVAC Unit, Waterheater.Equip attached to bldgs
20216100	Painting Services	1,000	-	1,000	1,000	-	Professional Painters for Area Projects
20216200	Painting Supplies	2,500	593	1,907	2,500	-	Supplies for minor paint jobs

Account Number	Account Title	FY 20-21 Adopted Budget	FY 20-21 Actual Year End	Change	FY 21-22 Final Budget	Adopted Less Base Budget	Detailed description of what is budgeted in each account AND an explanation of changes
20216700	Plumbing Services	6,500	6,454	46	10,000	3,500	Professional Plumbers and Services
20216800	Plumbing Supplies	10,700	15,656	(4,956)	14,000	3,300	Plumbing tools and equipment for light maintenance
20217100	Rents & Leases Real Prop.	-	-	-	16,000	16,000	Rents for Real Property. Preschool/ Classroom Rentals
20218500	Permit Charges	-	994	(994)	1,000	1,000	Permits & Licences
20219100	Electricity	78,750	78,627	123	80,000	1,250	SMUD, Electricity for Buildings and Park Lights
20219200	Natural Gas	7,000	8,133	(1,133)	8,300	1,300	PG&E for District Office, MOCC, Swanston, Shop
20219300	Refuse Collect/Disposal Svc	20,000	28,904	(8,904)	30,000	10,000	Monthly Garbage Collection & Disposal
20219500	Sewage Disposal	9,000	8,938	62	9,000	-	Sacramento County Utilites
20219700	Telephone Services	23,000	44,202	(21,202)	59,000	36,000	Allstream,Consolidated Commnications Phone+Internet
20220500	Auto Maintenance Services	7,000	10,655	(3,655)	7,000	-	Standard Maintenance for Fleet
20220600	Auto Maintenance Supplies	2,100	1,576	524	2,000	(100)	Basic Supplies for Fleet
20222600	Expendable Tools	3,000	2,891	109	3,000	-	Bar-Hein. Tools of Minor Value. Easily replaced.
20222700	Cell Phone	7,000	10,295	(3,295)	10,000	3,000	T-Mobile and Reimbursements
20223600	Fuel & Lubricants	17,000	22,847	(5,847)	25,750	8,750	District Fleet, Van Trips, ASA Shuttle, & Irrigation Van - Price Increase
20226200	Office Equipment Maint Sup	3,800	571	3,229	3,800	-	Backup Batteries, Toner, Ink, Laptops
20226500	Inventoriable Equipment	25,000	13,628	11,372	18,000	(7,000)	Computer Rotation and Infrastructure for Network
20227500	Rents & Leases Equip.	19,800	17,363	2,437	2,900	(16,900)	Misc Parks Equipment and Copiers
20228100	Shop Equip Maint Svcs	500	-	500	500	-	Tools repairs, locksmith,
20229100	Other Equipment Services	250	668	(418)	500	250	Costs necessary to maintain office equipment.
20229200	Other Equipment Supplies	500	1,147	(647)	2,600	2,100	Misc Supplies not Identified
20231300	Uniform Allowance	9,800	13,433	(3,633)	7,197	(2,603)	Safety Boots, Uniforms, and Towel Service
20231400	Clothing & Personal Sup	6,500	497	6,003	6,000	(500)	Program Participant T-shirts; Staff Shirts.
20232100	Custodial Services	77,000	58,213	18,788	74,700	(2,300)	Park Restroom and Facilities. City Wide Maintenance.
20232200	Custodial Supplies	17,600	23,091	(5,491)	16,000	(1,600)	Paper Products, Cleaning Agents, Trash Bags, and Cleaning Equipment
20233100	Food/Catering Service	-	-	-	7,500	7,500	Catering services for office celebrations, employee appreciation, afterschool luncheons, & other events
20233200	Food Supplies	8,500	1,166	7,334	10,000	1,500	First Choice Coffee Service, Staff Lunches, Snack Bar
20234200	Kitchen & Dining Supplies	1,100	104	996	1,000	(100)	Utensils, Napkins, Cups, Plates - Special Events & Programs
20244400	Medical Supplies	800	8,154	(7,354)	6,650	5,850	First Aid Supplies, Ice Packs, etc.
20250500	Accounting/Financial Svcs	2,700	1,585	1,115	28,700		Audit services for (2) years 2019 & 2020, financial transaction report & CAFRA reports.
20250700	Tax/Assess Collection	50,575	36,513	14,062	50,575	-	County Property Tax Collection Fee
20254100	Personnel Services	3,000	2,670	330	5,000	2,000	Livescans and Fingerprinting. DOJ/Sheriffs. Physicals
20254400	Safety Program Supplies	5,500	-	5,500	-	(5,500)	OSHA & SB198 Compliance, Safety Committee
20257100	Security Service	115,200	128,658	(13,458)	171,400	56,200	Sheriffs Off Duty/FEC Police
20259100	Other Professional Services	27,000	25,785	1,215	1,200	(25,800)	SCI, Consulting, property mgmt, land negotiation svcs
20281100	Data Processing Services	56,500	21,177	35,323	30,000	(26,500)	District Network Manager, Backup Svcs, NDA.
20281200	Data Processing Supplies	15,000	6,434	8,566	2,000	(13,000)	Decrease due to Correctly Identifying Costs for Systems
20281201	Hardware	-	-	-	2,000	2,000	Rotation Plan for CPU, Laptops/Tablets, CPU Accessories
20281202	Software	-	12,542	(12,542)	15,144	15,144	Zoom, Adobe, Canva, Microsoft, Streamline, When I Work, Facility Dude, Sportsman, ePact, etc.
20281304	Sales Tax Adjustment	1,000	-	1,000	1,000	-	This is charged for Sales Tax Board of Equalization
20285100	Recreation Services	188,000	57,510	130,490	270,000	82,000	Contractors, Instructors, Vendors, SCIP Programs
20285200	Recreation Supplies	14,000	9,545	4,455	19,000	5,000	District office, Gibbons and Swanston Programs
20285300	Recreation Programs P-S	70,000	4,739	65,261	50,000	(20,000)	Teen Program Planning & Development.
20287800	Credit Card Fees	5,000	-	5,000	1,000	(4,000)	Credit Card Fees: Online Registration Fees
20288000	Prior Year Service Exp	-	-	-	600	600	Prior Year Sales Tax Audit - County DOF
20289800	Other Operating Exp Supply	1,250	69	1,181	1,200	(50)	District Meeting Materials
20289900	Other Operating Exp Service	3,950	2,232	1,718	3,250	(700)	Employee Recognition Awards
20291100	D-Tech Labor - ACP	-	23,127	(23,127)	-	-	Do not use this ACP account.
20291500	COMPASS Access Fee	3,775	3,951	(176)	3,952	177	Sac County:License, Access to Payroll, Payment Svcs
	Total Services & Supplies	1,179,060	920,329	258,731	1,409,752	230,692	

Account Number	Account Title	FY 20-21 Adopted Budget	FY 20-21 Actual Year End	Change	FY 21-22 Final Budget	Adopted Less Base Budget	Detailed description of what is budgeted in each account AND an explanation of changes
3000 Taxes/License/Assessments							
34345000	Tax/License/Assessment	2,000	2,263	(263)	2,263	263	District Property Tax.
4000 Capital Improvements							
42420100	Buildings	-	-	-	-	-	Gibbons HVAC Replacement
42420200	Structures & Improvements	425,000	421,571	3,429	639,000	214,000	Gibbons tennis courts, Gibbons basketball courts, Oak Meadow ADA, Cowan playground & ADA, Maddox ADA
	Sub Total	425,000	421,571	3,429	639,000	(214,000)	
7000 Contingency Fund							
79790100	Contingency Appropriation	150,000	-	150,000	150,000	-	Mid Year Adjustments or Emergency Cost
Total Expenses		4,187,067	3,294,313	892,754	4,745,225	558,158	
	Carryover		892,754				
Fund Balance		828,034	828,034	-	832,849	4,815	*Carryover from Revenue & Expenditures

Account Number	Account Title	FY 20-21 Adopted Budget	FY 20-21 Actual Year End	Change	FY 21-22 Final Budget	Adopted Less Base Budget	Detailed description of what is budgeted in each account AND an explanation of changes
9000 Property Taxes & Interest							
9101	Prop Tax - Cur Secured	2,673,853	2,881,088	207,235	2,938,710	264,857	Apportioned Taxes for Sacramento County. 2% Increase
9102	Prop Tax - Cur Unsecured	94,000	105,929	11,929	105,929	11,929	Secured Redemption Taxes - Prior Year
9103	Supplemental Prop Tax	66,000	54,002	(11,998)	54,002	(11,998)	
9104	Prop Tax Secure Delinq	20,000	24,392	4,392	23,000	3,000	
9105	Prop Tax Sup Delinq	3,500	3,763	263	3,500	-	
9106	Prop Tax Unitary	58,000	60,104	2,104	60,104	2,104	
9120	Prop Tax Redempt	100	210	110	150	50	
9130	Prop Tax - Prior Unsecured	1,500	2,234	734	1,500	-	
9140	Penalties	350	825	475	460	110	
Sub Total		2,917,303	3,132,547	215,244	3,187,355	270,052	
9410	Interest Income	35,000	8,418	(26,582)	10,418	(24,582)	Interest based on Treasurer Accounts Rates
9429	Bldg. Rental - Other	27,500	2,980	(24,520)	40,000	12,500	Community Centers and Picnic Reservations
9448	Recreation Concessions	-	-	-	-	-	
9522	Homeowner Prop Tax Relief	26,500	25,829	(671)	25,829	(671)	Compensation from Revnue Loss of Businessess
9532	Aid County Funds	30,000	25,199	(4,801)	27,500	(2,500)	Hazelwood Retention Basin
9569	State & Local Grants	86,850	975	(85,875)	1,000	(85,850)	State Parks Per Capita Grant (\$177,952). Bridges.
9614	GC 26828	-	(28)	(28)	-	-	
9646	Recreation - Svc Charge	446,440	327,585	(118,855)	595,000	148,560	Recreation Classes, Programs, Activities, Special Events
9690	Lease Property - Cell Towers	-	34,297	34,297	34,297	34,297	(2) T-Mobile Cell Towers - (1) Verizon Cell Tower
9699	SVC Fees Other	30,000	-	(30,000)	-	(30,000)	
9710	Cash Overages	-	-	-	-	-	Petty Cash Fund
9730	Donations & Contributions	10,000	1,554	(8,446)	10,000	-	Coffee Fund, Trusts, Misc Donations Seniors
9740	Insurance Proceeds	10,000	10,790	790	10,790	790	CAPRI Dividends. HUB - Rentals
9790	Misc. Other Revenue	20,000	9,543	(10,457)	11,543	(8,457)	Restitutions, Reimbursements.
979904	Prior Year Misc Revenue	-	-	-	-	-	
Sub Total		722,290	447,141	(275,149)	766,377	44,087	
Total Revenue		3,639,593	3,579,688	(59,905)	3,953,732	314,139	
Total Revenue + Carryover		4,467,627	4,407,722	(59,905)	4,786,581	318,954	

Carryover (59,905)

41,356

Admin

Administration Division				
aries & Wages	FY 20-21 Adopted	FY 21-22 Final	Change	Description
S & W Regular Employees	445,483	442,993	(2,490)	Steps Increases - Retirement of Superintendent
Part-time / Seasonal Help	-	33,200	33,200	Seasonal Office Help
Advisory Board Members	2,500	6,000	3,500	Board Members
Allowances	6,000	6,000	-	Travel and Incidentals District Administrator
Total Salaries & Wages	453,983	488,193	34,210	

e Benefits				
Retirement	139,951	157,521	17,570	Annual Salaries x Approves Rates by SCERS
OASDHI	6,651	7,079	428	Fluxuates based on all wages
Group Insurance	92,724	66,611	(26,113)	Medical Combined with Dental, Vision, Life
Workers Comp	1,297	1,297	-	Industry Rates Adopted by CAPRI/JPA
Unemployment Ins	2,272	4,507	2,235	Fluxuates based on all wages
Total Employee Benefits	242,895	237,015	(5,880)	

Total Salaries & Benefits	696,878	725,209	28,331	
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ervice & Supply	FY 20-21 Adopted	FY 21-22 Final	Change	Description
Adv & Legal Notices	500	1,000	500	Announcements, Public Proposals and Bids
Books, Periodicals, Subscriptions Srvc	-	300	300	Newspapers, Magazine Subscriptions (Sac Bee)
Books, Periodicals, Supplies	-	300	300	Training & Technical Manuals
Business/Conference	-	2,000	2,000	Training Classes, Seminars,
Education & Training Services	1,000	2,000	1,000	Board Member & Staff AB1825 Sexual Harassment & AB1234 Ethics Training/CPRS Workshops and Finance Acct Training/CSDA Training
Education & Training Supplies	-	500	500	Textbooks & Training Materials.
Employee Transportation	600	850	250	Mileage Reimbursements - District Business
Insurance - Liability	76,775	113,750	36,975	CAPRI, CIMA Volunteer Ins/ Facility Rental - Offset to Revenue 9740 Insurance Proceeds, liability ins/rental insurance for Community Centers
Memberships	6,210	5,514	(696)	CPRS (480), NRPA (1000), CARPD (2500), CARCBM (Board 225), & CSDA (2005) Eliminated CEA
Office Supplies	5,000	6,000	1,000	Recycled Paper and Offices Supply
Postage Services	11,500	11,500	-	Postage for General Mail/Brochure
Rents/Leases Real Property	-	1,000	1,000	Rent for classrooms and buildings for classes
Printing Services	5,000	6,000	1,000	Color & B&W Copies for Swanston, MOCC, & DO
Telephone Services	22,000	59,000	37,000	Preschool & VOIP Line, Dial & Consolidated Comm. Phone & Internet
Cell Phones	5,500	10,000	4,500	Maint Cell, Safety & District Business
Office Equip Supplies	2,000	3,800	1,800	Ergo-desks, Holders, Calculators, Scanner, Labeler
Inventoriable Equipment	23,000	8,000	(15,000)	CPU's 2nd Rotation
Rents/Leases Equipment	5,000	5,400	400	Konica Minolta 3 Copiers
Clothing	-	1,000	1,000	Staff Shirts
Food Services	-	2,500	2,500	Catering Services
Food Supply	1,000	1,000	-	Coffee Service DO, Swanston, & MOCC
Kitchen Supplies	-	150	150	Utensils, Napkins, Cups, Plates
Medical Supplies	800	1,250	450	First Aid Kits, COVID PPE
Accounting/Financial Svcs	2,700	28,700	26,000	Audit Svcs.MSA Charge \$2000 & State Control Report \$700
Tax/Assessment Collection	48,500	50,575	2,075	County Property Tax /Assessment Collect
Other Professional Services	10,000	-	(10,000)	Consulting, property mgmt, land negotiation svcs, etc.
Data Processing Services	18,000	30,000	12,000	NDA - IT Maintenance Contract
Data Processing Supplies	2,000	2,000	-	Backup Batteries, Toner, Minor repairs, and Ink
Hardware	-	2,000	2,000	Laptops, Tablets, Computer Accessories
Software	-	4,000	4,000	Zoom, Adobe, Microsoft, Facility Dude & other subscriptions
Sales Tax - Board of Equalization	1,000	1,000	-	Sales Tax BOE
Fees & Licensing	4,000	4,000	-	Peak Software/ Mais Financial/Other Licenses
Credit Card Fees	5,000	1,000	(4,000)	Credit Card Fees: Online Registration Fees
Prior Year Service Expenditure	600	600	-	Prior Year Sales Tax Audit
Other Operating Exp Supplies	1,000	500	(500)	Board Meeting Materials & Other Misc Expenses
Other Operating Exp Services	1,000	500	(500)	This account was erroneously mistyped as "Supplies"
D-Tech - ACP	35,250	-	(35,250)	Do Not Use This Account Anymore. It's an ACP account
COMPASS	3,775	3,952	177	Compass Access Fee & Licensing
Total Services & Supplies	298,960	371,891	72,931	

es/License/Assessments				
Tax/License/Assessment	2,000	2,000	-	SAFCA, Lights & Flood Assessment

ntingency Fund				
Contingency Approved	150,000	150,000	-	

Admin Grand Total	1,147,838	1,249,100	101,262	
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Rec

Recreation Division					
1000 Salaries & Wages		FY 20-21 Adopted	FY 21-22 Final	Change	Description
1110	S & W Regular Employees	421,103	393,631	(27,472)	Step Increases. Reorganization of Rec Division.
1121	Part-time / Seasonal Help	478,568	332,209	(146,359)	Seasonal help for Programs
Sub Total Salaries		899,671	725,840	(173,831)	
Employee Benefits					
1210	Retirement	134,107	137,598	3,491	2% Increase in Contribution Rates & Salary Steps
1220	OASDHI - Emplr Cost	12,995	10,525	(2,470)	Fluxuates based on all wages
1230	Group Insurance	101,341	92,782	(8,559)	Decrease due to staff taking single supplement
1241	Workers Comp	23,688	16,404	(7,284)	Industry Rates Adopted by CAPRI/JPA
1251	State Unemployment	11,914	7,258	-	Bridges, Summer Hires & Canceled Programs
Sub Total Benefits		284,045	264,567	(19,478)	
Total Salaries & Benefits		1,183,716	990,407	(193,309)	
2000 Service & Supply		FY 20-21 Adopted	FY 21-22 Final	Change	Description
2005	Advertising/Marketing/Notices	2,700	2,750	50	Ads, Banners, Job Announcements, Social Media, Banners
2021	Books & Periodicals Services	200	100	(100)	Subscriptions to magazines & newspapers
2029	Business/Conference	3,000	3,000	-	Business Conferences. CPRS, CSDA, NRPA, CARPD
2035	Education & Training Services	2,000	2,000	-	Local Training, Seminars & Skill Development , Park Expo
2036	Education & Training Supplies	-	-	-	Textbooks & Training Materials
2039	Employee Transportation	2,500	1,900	(600)	Mileage Reimbursements - District Business
2061	Memberships	1,600	1,200	(400)	CPRS, CSDA, NRPA, CARPD, CEA, CAPRCBM, Tree Foundation, Urban Creeks, Irrigation Association, Carmichael Chamber and Kiwanis Club; Arden Arcade Rotary, Amazon Prime
2065	Photo Services	100	100	-	Cost to Develop Photos
2066	Photo Supplies	100	100	-	Rechargeable Batteries, Photo Paper,
2085	Printing Services	27,000	29,000	2,000	Brochure, Flyers, Registration Forms, Business Cards, Copier Printing
2171	Rents & Leases Real Property	-	15,000	15,000	Building Rental for Preschool, Classes, Events.
2275	Rents & Leases Equip.	14,900	500	(14,400)	Misc Park Equipment, Copiers, Machinery
2314	Clothing Personal Supplies	6,500	5,000	(1,500)	Program Participant T-shirts; Staff Shirts.
2331	Food/Catering Services	-	5,000	5,000	Catering services for office, employee appreciation & events
2332	Food Supplies	14,700	9,000	(5,700)	Afterschool Programs Luncheons, Vol. Luncheons, Jr. Leader Training, Coffee Service, staff meals
2342	Kitchen/Dinning Supplies	1,100	850	(250)	Utensils, Napkins, Cups, Plates - Special Events & Programs
2444	Medical Supplies	400	400	-	Camp Programs First Aid Supplies
2541	Personnel Service - Fingerprint	5,000	5,000	-	Livescans and Fingerprinting. DOJ/Sheriffs. Physicals
2591	Other Professional Services	7,900	1,200	(6,700)	SCI, Consulting, property mgmt, land negotiation services
2812	Software	-	11,144	11,144	Zoom, Adobe, Canva, Microsoft, Streamline, When I Work, Facility Dude, Sportsman, ePact, etc.
2851	Recreation Services	278,000	270,000	(8,000)	Contractors, Instructors, Vendors, SCIP Programs
2852	Recreation Supplies	19,000	19,000	-	District office, Gibbons and Swanston Programs
2853	Recreation Services - Teens	70,000	50,000	(20,000)	Teen Program Planning & Development
2898	Other Operating Exp Supplies	-	300	300	District Meeting Materials.
2899	Other Operating Exp Services	3,000	2,500	(500)	Employee Recognition Awards
Total Services & Supplies		459,700	435,044	(24,656)	
Rec Grand Total		1,643,416	1,425,451	(217,965)	

Parks

		FY 20-21 Approved	FY 21-22 Final	Change	Description
1000 Salaries & Wages					
1110	S & W Regular Employees	351,090	422,333	71,243	Step Increases. Reorganization of Rec.
1121	Part-time / Seasonal Help	30,000	44,591	14,591	Minimum Wage Increase and Additional Help for Summer
Sub Total Salaries		381,090	466,924	85,834	
Employee Benefits					
1210	Retirement	104,360	136,995	32,635	Annual Salaries Rates by SCERS
1220	OASDHI - Emplr Cost	5,526	6,770	1,244	
1230	Group Insurance	127,370	100,828	(26,542)	Decrease due to staff taking single supplement
1241	Workers Comp	33,792	45,432	11,640	Industry Rates Adopted by CAPRI/JPA
1251	State Unemployment	3,032	4,669	1,637	Fluxuates based on all wages
Sub Total Benefits		274,080	294,694	20,614	
Total Salaries & Benefits		655,170	761,618	106,448	

		FY 20-21 Approved	FY 21-22 Final	Change	Description
2000 Services & Supplies					
2005	Adv & Legal Notices	100	450	350	Project and personnel advertising
2022	Books & Periodicals Supplies	-	-	-	Reference materials
2029	Business/Conference	2,500	3,300	800	CPRS Park Expo; CPRS Conf, NRPA or ASLA
2035	Education & Training Services	2,000	4,835	2,835	Backflow test license (\$500); Safety training (\$1,500)
2036	Education & Training Supplies	-	-	-	Textbooks & Training Materials.
2039	Employee Transportation	525	575	50	Mileage Reimbursements - District Business
2061	Memberships	2,000	1,710	(290)	Sacramento Tree Foundation; Urban Creek Council; Irrigation Association; Sports Turf Management Assoc.
2111	Bldg Maintenance Services	25,000	17,000	(8,000)	HVAC Repairs & Monitoring
2112	Bldg Maintenance Supplies	8,000	7,350	(650)	Carpentry and Maintenance Supplies
2122	Chemical Supplies	2,000	3,000	1,000	Splash Pad Maintenance/Water Quality
2131	Electrical Maintenance Service	5,000	3,500	(1,500)	Cabling and Connectivity for Facilities & Lights
2132	Electrical Maintenance Suppli	2,500	2,300	(200)	Electrical Wire, Cables, Tubing, Electrical Equip
2141	Land Improvement Services	19,250	32,000	12,750	Repairs to Park Infrastructure, Turf, Benches, Signs, Picnic Areas, Water Fountains, Pest Control, Tree Service
2142	Land Improvement Supplies	27,000	36,450	9,450	Equipment & Supplies for maintaining parks. (\$5,000 Pickleball Benches & \$5,000 Pickleball Signage)
2151	Mech Sys Maintenance Service	13,000	11,100	(1,900)	A/C, HVAC, Waterheat.IES(Equip attached to bldgs)
2152	Mech Sys Maintenance Suppli	1,600	4,400	2,800	A/C, HVAC, Waterheater. (Equip attached to bldgs)
2161	Painting Services	1,000	1,000	-	Professional Painters for Area Projects

2162	Painting Supplies	2,500	2,500	-	Supplies for minor paint jobs
2167	Plumbing Maintenance Service	6,500	10,000	3,500	Professional Plumbers and Services
2168	Plumbing Maintenance Supplies	10,700	14,000	3,300	Plumbing tools and equipment for light maintenance
2185	Permit Charges	-	1,000	1,000	Permits & Licences
2191	Electricity	78,750	80,000	1,250	SMUD, Electricity for Buildings and Park Lights
2192	Natural Gas	7,000	8,300	1,300	PG&E for District Office, MOCC, Swanston, Shop - 10% increase
2193	Refuse Collection & Disposal	20,000	30,000	10,000	Monthly Garbage Collection & Disposal
2195	Sewage Disposal	9,000	9,000	-	Sacramento County Utilites. Add 10% increase.
2205	Auto Maintenance Services	7,000	7,000	-	Standard Maintenance for Fleet
2206	Auto Maintenance Supplies	2,100	2,000	(100)	Basic Supplies for Fleet
2226	Expendable Tools	3,000	3,000	-	Hardware and Hand Tools, Bar-Hein
2236	Fuel/Lubricants	17,000	25,750	8,750	Gas for Vehicles
2265	Inventoriable Equipment	25,000	10,000	(15,000)	Computer Rotation and Infrastructure for Network
2271	Radio & Electronic Services	3,000	-	(3,000)	Delete Line Item
2272	Radio & Electronic Supplies	500	-	(500)	Delete Line Item
2275	Rents & Leases Equipment	19,800	9,000	(10,800)	Aerator, Torro Dingo, Boom Lift, Trencher, Stump Grinder, Portable AC, Porta Potty
2281	Shop Equipment Maint Svc	500	500	-	Tools repairs, locksmith,
2291	Other Equip Services	250	500	250	Costs necessary to maintain office equipment.
2292	Other Equip Supplies	500	2,600	2,100	Misc Supplies not Identified
2313	Uniform Allowance	9,800	7,197	(2,603)	Maint. Uniforms & Towels, Staff Boots. Drop Mission Linen
2321	Custodial Services	77,000	74,700	(2,300)	New Contract Begins September
2322	Custodial Supplies	6,000	16,000	10,000	City Wide, Paper Products, Chemicals, Trash Bags
2444	Medical Supplies	800	5,000	4,200	First Aide Kits Managed In-house. Covid
2571	Security Service	115,200	171,400	56,200	Alarm Monitoring, Sheriff's Off-Duty, & FEC Police
2898	Other Operating Supplies	1,250	400	(850)	District Meeting Materials
2899	Other Operating Services	3,950	250	(3,700)	
Total Services & Supplies		538,575	619,067	80,492	

4000 Capital Improvement - Fixed Assets

4201	Buildings	-	-	-	Gibbons HVAC Replacement
4202	Structures	425,000	639,000	214,000	Cowan ADA, Gibbons basketball courts, Maddox ADA
4301	Vehicles	-	-	-	District Fleet Replacement - Work Trucks
Total Fixed Assets		425,000	639,000	214,000	

Parks Grand Total		1,618,745	2,019,685	400,940	
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STAFF REPORT



DATE: July 29, 2021

TO: MORPD Advisory Board of Directors

FROM: Michael Alcalay – Finance Committee Member
Pati Brown Todd – Finance Committee Member
Daniel Barton – District Administrator
Darren Woodland – Finance Manager

SUBJECT: Approve the Mission Oaks Maintenance and Improvement District (336B)
Budget for FY 2021-22

BACKGROUND:

The Finance Committee and District Staff prepared the FY 2021-2022 Assessment Fund Budget (336B) for review and comment.

DISCUSSION:

The Assessment Fund Budget (336B) presents few changes going into FY 2021-2022. The assessment fee revenue increased slightly. Meanwhile, capital improvement projects, park maintenance and water occupy most of the budget. Engineering Services has been added from the General Fund Budget (336A). The preparation of the engineer's report is directly related to the Assessment Fund Budget (336B). Therefore, it has been budgeted for in the Assessment Fund Budget (336B).

RECOMMENDATION:

To approve the FY 2021-2022 Mission Oaks Recreation and Park District Assessment Fund Budget (336B) as presented by the Finance Committee and District Staff.



Fiscal Year 2021-2022 Budget Narrative

The District Budget, The General Fund Budget and Fund 336A are all titles that describe the same budget. This budget is financed by various forms of property tax revenues, other recreation service fees and donations. The purpose of this budget is to maintain parks, fund community events and to pay administrative fees.

The Assessment District Budget, The Lighting and Landscaping Assessment Budget, The Mission Oaks Parks and Recreation Maintenance and Improvement District and Fund 336B are all titles that describe the same budget. This budget is financed by assessment fees. The purpose of this budget is pay for capital improvement projects.

Reserves: The reserve balance is similar to a savings account. At the February 10, 2015 board meeting, the Mission Oaks Advisory Board approved a policy establishing 10% of the operating budget for each year as a minimum guideline for the reserve balances. The reserve balance is set aside and not part of the operating budget. In the event of an emergency, the Advisory Board can utilize reserve funds. The Board can do this by approving a special resolution asking the Sacramento County Board of Supervisors to approve a transfer of funds into the District Budget. The Advisory Board can decide to spend a portion of the reserve, up to the 10% threshold, on improvement projects or property acquisition.

Contingencies: Contingency appropriations are generally 5-10% of the operating budget. The amount may vary based upon the type of projects or expenditures anticipated for that year. Over the past forty years, the District has only used contingency funds three times. In order to use contingency funds in either budget, a resolution must be approved by the District's Advisory Board. The resolution must request that the Sacramento County Board of Supervisors authorize a mid-year fund transfer.

Carryover: A carryover is budgeted money that was not spent in the previous year OR the receipt of more revenue than anticipated.

- 1. What does the authority and responsibility of dependent special districts have regarding budget preparation?** County Resolution 82-696 dated 07-08-1982, Part II, Finance and Management, section 2.01 RECOMMENDED BUDGET states the following:

“Each advisory board of directors shall prepare an annual budget for recommendation to the Board of Supervisors. The budget shall be sufficient to meet the needs of the District within estimated revenues. The recommended budget shall be prepared in accordance with procedural and form requirements established by the County Executive and shall be submitted to the County Executive for review and recommendation prior to submission to the Board of Supervisors for public hearing, determination, and adoption. Each budget shall include a) Salary Schedule, b) maintenance and operations programs, c) an itemized list of fixed assets proposed for purchase, with estimated costs; d) the numbers, types of costs of personnel to be employed by the District; and e) a description of proposed capital outlay projects.”

- 2. The District General Fund Budget (336A):** covers all employee salaries and benefits (full-time and part time), all operational and administrative overhead such as insurance, communication equipment, services and supplies associated with providing recreation programs and parks. The District is also required to cover Federal, State or local unfunded mandates such as compliance with the ADA, California State Playground Safety Legislation and the Public Records Requests.

3. Revenue General Fund Budget (336A):

\$ 3,197,773	Property Taxes/Interest	(2% increase)
\$ 755,959	Recreation Charges/Rentals	(Recreation revenues and park rentals to increase due to softened COVID restrictions.)
\$ 3,953,732	Total Anticipated Revenue FY 2021-2022	
\$ 832,849	Carryover from FY 2020-2021	(Budget ended June 30, 2021)
\$ 4,786,581	Total Anticipated Revenues	

4. Expenditures General Fund Budget (336A):

\$ 2,544,210	Salaries/Benefits	(Includes all full-time and part time)
\$ 1,409,752	Services/Supplies	
\$ 3,953,962	Total Salaries & Supplies	
\$ 152,263	Contingencies	(For emergency use)
\$ 639,000	Capital Improvements	
\$ 41,356	Add to Reserve	
\$ 4,786,581	Total Anticipated Expenditures	

5. Projects General Fund Budget (336A):

Gibbons Park Resurface & Repurpose Tennis Courts	\$ 185,000
Oak Meadow Park ADA Sidewalk Replacement	\$ 110,000
Cowan Playground Replacement	\$ 225,000
Cowan ADA Sidewalk Replacement	\$ 36,000
Gibbons Resurface Basketball Court	\$ 28,000
Maddox Park ADA Sidewalk Replacement	\$ 55,000
TOTAL	\$ 639,000

6. Mission Oaks Parks and Recreation Maintenance and Improvement Assessment District (336B): funds are to be spent on park maintenance, infrastructure, and capital improvements. The amount of funds allocated to capital improvements must be greater than those budgeted for maintenance and operations within services and supplies. The Assessment funds also cover the cost of the engineering firm and the county administration fee.

7. Revenue Assessment Budget (336B):

\$ 1,032,586	Annual Assessment
\$ 83,460	Carryover from FY 2020-2021
\$ 1,116,046	Total Anticipated Revenues

8. Expenditures Assessment Budget (336B):

\$ 460,000	Service/Supplies
\$ 655,500	Capital Improvements
\$ 546	Add to Reserve
\$ 1,116,046	Total Anticipated Expenditures

9. Projects Assessment Budget (336B):

Gibbons Park Slurry and Restripe Parking Lot	\$ 19,500
Gibbons Park Replace Asphalt Behind Center	\$ 52,000
Gibbons Community Center HVAC Replacement	\$ 470,000
District Fleet Replace 2 Vehicles	\$ 90,000
Various Parks Replenish Playground Fiber	\$ 24,000
TOTAL	\$ 655,500

10. The District’s Financial Health

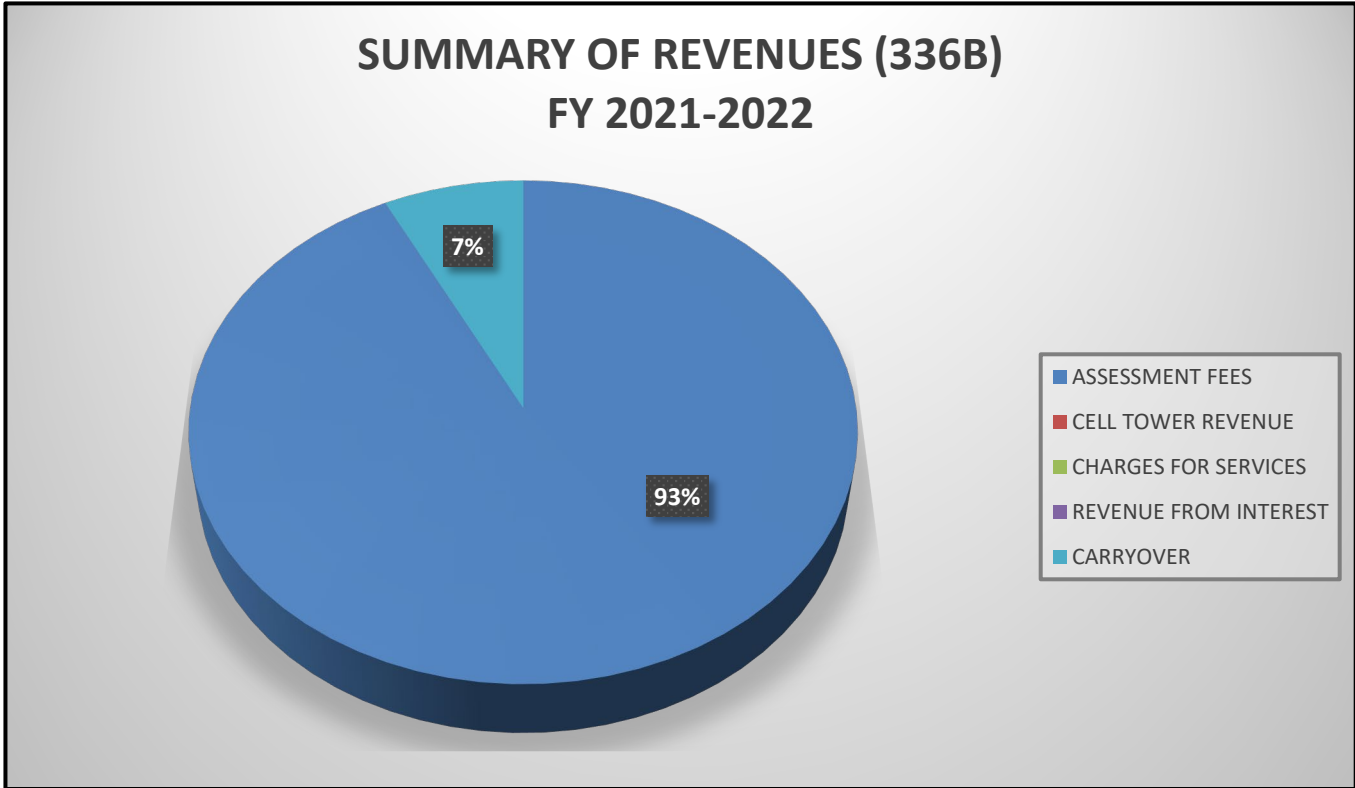
Overall, the District has fared well financially throughout COVID-19. The District has \$2,058,115 in the 336A reserves and \$340,897 in the 336B reserves. We have not needed to pull from these funds. The District has been fortunate to receive an increase in property tax revenue. I anticipate the property tax revenue for next year will increase by 2%. Carmichael RPD is expecting a 3% increase while Sunrise RPD is expecting a 3.8% increase. The County is calling for a 4-6% increase next year in property tax. I anticipate a conservative increase in the estimation of recreation revenues. However, due to the aftereffects of COVID I have put this number lower. When preparing the budget, a good indicator to check if the “district is living within its means” is to combine the cost of service and supplies along with employee wages and benefits. Then, make sure the revenue exceeds these costs. Even though this number is close, our revenues are greater than our expenses. I expect to take in a healthy carryover at the end of the next fiscal year. I would also note that I did reduce the teen programs down from \$70,000 to \$50,000. Over the past 2 years, the recreation staff has already purchased much of what was needed to begin these programs. The most expensive part of a program is the startup, and we will need less money to maintain existing programs. You may also notice some increases in things like printing and other items. This is due to the cutting of costs during COVID shutdown.

Daniel Barton
District Administrator
Mission Oaks Recreation & Parks District

336B

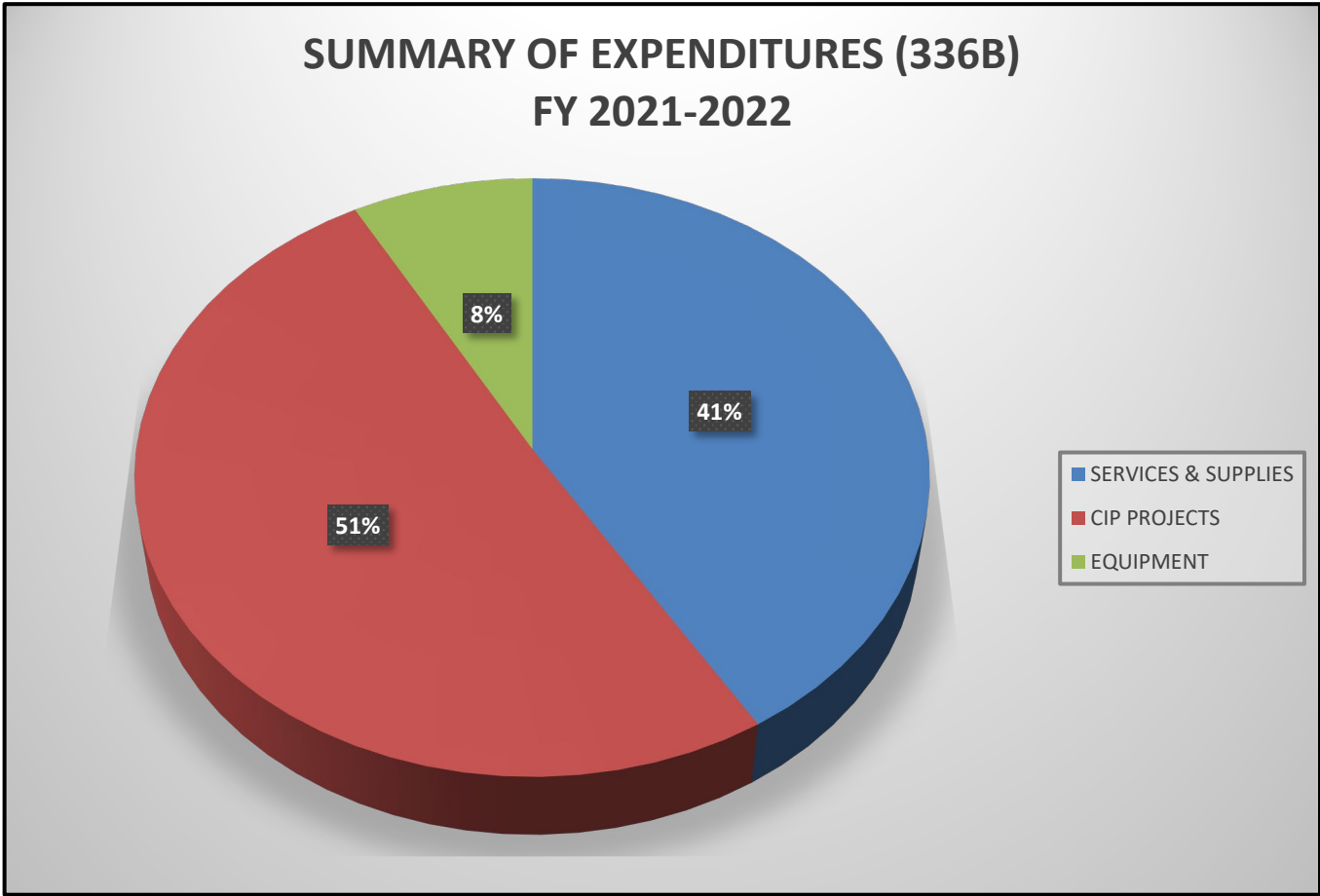


ASSESSMENT FUND - 336B	
REVENUES	PROPOSED FY 2021-2022 BUDGET
ASSESSMENT FEES	1,032,486.00
CELL TOWER REVENUE	-
CHARGES FOR SERVICES	-
REVENUE FROM INTEREST	100.00
CARRYOVER	82,914.00
TOTAL REVENUE	\$ 1,115,500.00





ASSESSMENT FUND - 336B	
EXPENSES	PROPOSED FY 2021-2022 BUDGET
SERVICES & SUPPLIES	460,000.00
CIP PROJECTS	565,500.00
EQUIPMENT	90,000.00
TOTAL EXPENSE	\$ 1,115,500.00



Mission Oaks Maintenance
Improvement District

Assessment Budget
Fund 336B

Fiscal Year 2021-2022

CARRYOVER	FY 2021 Adopted	FY 2021 Year End	FY 2022 Final
Carryover	115,281	115,281	83,460
SUBTOTAL	115,281	115,281	83,460

REVENUE	FY 2021 Adopted	FY 2021 Year End	FY 2022 Final
Assessment & Interest	1,027,346	1,039,119	1,032,586
Cell Tower Revenue & Grants	-	7,532	-
SUBTOTAL	1,027,346	1,046,652	1,032,586

TOTAL CARRYOVER + REVENUE	1,142,627	1,161,933	1,116,046
	Revenue Carryover	19,306	

EXPENDITURES	FY 2021 Adopted	FY 2021 Year End	FY 2022 Final
Services and Supplies	375,000	374,038	460,000
Interfund Chrgs/Contingency	-	-	-
Capital Improvements	767,627	704,435	655,500
TOTAL EXPENDITURES	1,142,627	1,078,473	1,115,500
	Expense Carryover	64,154	

Current Reserve Balance	340,897
Provision for Reserve	546
FY20-21 Balance	341,443

Account Number	Account Title	FY 20-21 Adopted Budget	FY 20-21 Actual Year End	Change	FY 21-22 Final Budget	Adopted Less Final Budget	Detailed description of what is budgeted in each account AND an explanation of changes
2000 Services & Supplies							
20210300	Agriculture & Horticulture Service	235,000	221,798	13,202	265,000	30,000	Landscape Contract for Park Maintenance
20210400	Agriculture & Horticulture Supply	5,000	2,240	2,760	5,000	-	Supplies for Maintenance & Care of Parks
20211100	Building Maintenance Service	-	-	-	-	-	Costs used to maintain the useful life of buildings. (Excludes custodial services)
20219800	Water Service	135,000	149,618	(14,618)	175,000	40,000	Irrigation and Water. (Plan for Increase in fees)
20252500	Engineering Services	-	-	-	15,000	15,000	Engineer's report preparation and services
20291900	GS Contract Services	-	381	(381)	-	-	
	Total Services & Supplies	375,000	374,038	962	460,000	-	

4000 Fixed Assets							
42420100	Buildings	-	-	-	470,000	470,000	Gibbons HVAC Replacement
42420200	Structures & Improvements	671,627	609,433	62,194	95,500	(576,127)	Restripe parking lot, Replace Gibbons asphalt, Playground Fiber Replace.
43430110	Equipment - Vehicles	96,000	95,002	-	90,000	(6,000)	Equipment, (2) Trucks
	Total Fixed Assets	767,627	704,435	62,194	655,500	(112,127)	

7000 Contingency Appropriation							
79790100	Contingency Appropriation	-	-	-	-	-	

	Total Expenses	1,142,627	1,078,473	64,154	1,115,500	(27,127)	
--	-----------------------	------------------	------------------	---------------	------------------	-----------------	--

Carryover	64,154
------------------	---------------

Account Number	Account Title	FY 20-21 Adopted Budget	FY 20-21 Actual Year End	Change	FY 21-22 Final Budget	Adopted Less Final Budget	Detailed description of what is budgeted in each account AND an explanation of changes
	Carryover	115,281	115,281	-	83,460	-	

9000 Taxes & Interest							
94941000	Interest Income	-	2,452	(2,452)	100	100	
95953200	Aid to County Funds	-	-	-	-	-	
95956900	State Grant - Land & Water	-	-	-	-	-	Balance of Land & Water Grants for Gibbons Pathway
96969000	Lease Property - Cell Towers*	-	7,334	(7,334)	-	-	Cell tower revenue
96969900	Service Fees Other	-	4,182	(4,182)	-	-	
97976200	Assessment Fees	1,027,346	1,032,486	(5,140)	1,032,486	5,140	
97979000	Miscellaneous Revenue	-	199	(199)	-	-	
Total Revenue		1,027,346	1,046,652	19,306	1,032,586	5,240	

Total Revenue + Carryover		1,142,627	1,161,933	19,306	1,116,046	5,240	
----------------------------------	--	------------------	------------------	---------------	------------------	--------------	--

Carryover	19,306	546
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STAFF REPORT



DATE: July 29, 2021

TO: MORPD Advisory Board

FROM: Daniel Barton, District Administrator

SUBJECT: Approve the Park Impact Fee Nexus Study Update and Resolution 2021-06

DISCUSSION:

As part of the Impact Fee program the County of Sacramento requires an update of Resolution No. 2010-10 every five (5) years. At the November 10, 2020 Advisory Board meeting Mission Oaks partnered with eight (8) other Park Districts to have a Nexus study update (**attachment A**) done by SCI. There are no significant changes to our Impact Fees. This has been through the county and appeals processes from the Builders Association and other interested parties. The next step for Mission Oaks is for the Advisory Board of Directors to approve Resolution 2021-06 (**attachment B**) Approving the Mission Oaks Recreation and Park District Park Impact Fee Nexus Study Update and Requesting the Sacramento County Board of Supervisors Adopt and Implement the Updated Park Impact Fee Program on behalf of the District and forward it to the County Board of Supervisors for approval. Mission Oaks will be up to date with collecting impact fees for another (5) years.

RECOMMENDATION:

That the Advisory Board approve the Park Impact Fee Nexus Study Update and Resolution 2021-06.



MISSION OAKS RECREATION AND PARK DISTRICT

PARK IMPACT FEE NEXUS STUDY UPDATE

FEBRUARY 2021
FINAL REPORT

PREPARED FOR:

**ADVISORY BOARD OF DIRECTORS
MISSION OAKS RECREATION AND PARK DISTRICT**

AND

**BOARD OF SUPERVISORS
COUNTY OF SACRAMENTO**

PREPARED BY:



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MISSION OAKS RECREATION AND PARK DISTRICT

COUNTY OF SACRAMENTO BOARD OF SUPERVISORS (EX-OFFICIO BOARD OF DIRECTORS)

Phil Serna, District 1

Patrick Kennedy, District 2

Susan Peters, District 3

Sue Frost, District 4

Don Nottoli, District 5

ADVISORY BOARD OF DIRECTORS

Nghia Nguyen

Robert Evans

Pati Brown Todd

Jeff Rothberg

DISTRICT ADMINISTRATOR

Daniel Barton

FINANCE SUPERINTENDENT

Cindy Paredes-Banville (Former)

IMPACT FEE CONSULTANT

Blair Aas, SCI Consulting Group

ACKNOWLEDGMENTS

This Park Impact Fee Nexus Study Update was prepared by SCI Consulting Group ("SCI") under contract with the Mission Oaks Recreation and Park District. The work was accomplished under the general direction Daniel Barton, District Administrator for the District.

We would like to acknowledge the special efforts made by individuals and organizations to this project:

Cindy Paredes-Banville, Mission Oaks Recreation and Park District
Susan Goetz, Sacramento County Special Districts Section
Dorothy Kodani, Sacramento County Special Districts Section
Bob Davison, Sacramento County Engineering Division
Sacramento County Assessor's Office
Sacramento County Auditor's Office
Sacramento County Community Development Department

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EXECUTIVE SUMMARY

INTRODUCTION

Since December 1, 2010, the County of Sacramento ("County"), on behalf of the Mission Oaks Recreation and Park District ("District") has imposed a park impact fee on new residential and nonresidential development within the service area of the District. The purpose of the park impact fee is to fund the one-time cost of expanding the District's parks and recreational facilities in order to meet the impact of new development.

The legal and policy basis for imposing the current park impact fee is supported by the District's Park Impact Fee Nexus Study, Revised Final Report dated July 2010, which was approved by the District Advisory Board of Directors on July 15, 2010, by Resolution No. 10-007 and later adopted by the Sacramento County Board of Supervisors on September 14, 2010, by Resolution No. 2010-0714. The fee program was adopted in conjunction with the adoption of similar fee programs for seven other Sacramento County Recreation and Park Districts ("Park Districts" or "RPD"). These RPDs include Arcade Creek RPD, Carmichael RPD, Fair Oaks RPD, North Highlands RPD, Orangevale RPD, Rio Linda Elverta RPD, and Sunrise RPD.

This Park Impact Fee Nexus Study Update ("Nexus Study") was prepared pursuant to the "Mitigation Fee Act," as found in Government Code § 66000 et seq. and Sacramento County Code Chapter 16.155. The purpose of this Nexus Study is to establish the legal and policy basis for the continued imposition and update of the District's park impact fee. For purposes of this Nexus Study, "parks" shall mean mini-parks, neighborhood parks, and community parks. The term "recreational facilities" shall mean, but not be limited to, playground equipment, fields, courts, shade structures, restrooms buildings, and community use buildings.

In order to impose such fees, this Nexus Study will demonstrate that a reasonable relationship or "nexus" exists between new development and the need for additional parks and recreational facilities with the District as a result of new development. More specifically, this Nexus Study will present findings in order to meet the substantive requirements of the Act, also known as AB 1600, which are as follows:

- Identify the **purpose** of the fee.
- Identify the **use** to which the fee is to be put.
- Determine how there is a reasonable relationship between the fee's use and the type of development project on which the fee is imposed ("**benefit relationship**").

- Determine how there is a reasonable relationship between the need for the parks and recreational facilities and the type of development project on which the fee is imposed ("**impact relationship**").
- Determine how there is a reasonable relationship between the amount of the fee and the cost of the facilities or portion of the facilities attributable to the development on which the fee is imposed ("**rough proportional relationship**").

Additionally, the Act specifies that the fee shall not include costs attributable to existing deficiencies in public facilities but may include the costs attributable to the increased demand for public facilities reasonably related to the development project in order to refurbish existing facilities to maintain the existing level of service or achieve an adopted level of service that is consistent with the general plan.

AGREEMENT IN PRINCIPLE

In late 2009 thru early 2010, the eight RPD administrators, SCI Consulting Group, and Sacramento County Infrastructure Finance Section staff worked closely with the North State Building Industry Association and area developers to establish reasonable park impact fee programs that would serve the RPDs needs and the needs of the development community as well. From these meetings, an Agreement in Principle was reached that outlined a framework for establishing and implementing the park impact fee programs. The Agreement in Principle was subsequently approved by the County Board of Supervisors on March 24, 2010.

The provisions of the Agreement in Principle are summarized below and provided in detail in Appendix A.

1. The park impact fee programs shall be reflective of current average park development costs.
2. In general, the calculation of the average park development cost per acre shall be limited to certain costs and amenities.
3. The park impact fee programs may include a community use facility cost component.
4. The park impact fee programs may include an aquatics facility of equal or lesser cost in lieu of a community use facility.
5. The park impact fee programs shall be based on District Master Plan levels of service.
6. The RPDs shall work with the school district(s) and/or other public entities within their respective boundaries to achieve joint use by combining parks with school and/or other public sites when possible.
7. Implementation of any new infill park fee programs shall be phased.

8. A credit for facilities or improvements constructed in-lieu of the park impact shall be provided based upon the provisions and unit prices in the park impact fee program.

This Nexus Study Update and updated fee program complies with the terms of the Agreement in Principle.

METHODOLOGY / APPROACH

To update the District's park impact fee program consistent with the **substantive requirements** of the Act and the Agreement in Principle, this Nexus Study utilizes a per capita standard-based methodology. Under this method, the cost components are based on the District's level of service ("LOS") standards and defined on a per capita basis. For the residential park impact fee, the total per capita costs are applied to five residential land use categories according to their respective dwelling unit occupancy factor to establish a cost/fee per new dwelling unit. For the nonresidential park impact fee, an equivalent cost per employee is determined and applied to three nonresidential land uses according to their respective employment density factors to establish a cost/fee per square foot of new nonresidential building area.

It is important to note that the maximum park impact fee determined by this Nexus Study is not directly influenced by the level of development in the District. The park impact fee is determined with an open-end approach based on the District's level of service standards rather than a definite facility plan and a definite level of future development. Therefore, if the actual level of development is significantly higher or lower rate than projected, no revision of the park impact fee program would be necessary.

The Nexus Study also details the **procedural requirements** for the adoption of the Nexus Study and updated park impact fee program ("fee program"). Also, the Act contains specific requirements for the **annual administration** of the fee program. These statutory requirements and other important information regarding the imposition and collection of the fee are provided in the last two sections of the Nexus Study.

SUMMARY OF KEY FINDINGS

The following key findings are presented:

1. Park impact fees are needed to ensure that the District can develop park and recreation facilities and improvements needed for the resident and nonresident employee growth created by new development in the communities served by the District.
2. Sacramento County, on behalf of the District, currently imposes the following park impact fees on new residential and nonresidential development in the District.

FIGURE 1 – CURRENT PARK IMPACT FEE SCHEDULE

Land Use Category	Unit ¹	Current Park Impact Fee ²
Single-Family Detached Housing	DU	\$7,113
2 to 4 Unit Attached Housing	DU	\$6,006
5 + Unit Attached Housing	DU	\$5,315
Mobile Homes	DU	\$5,558
Accessory Dwelling Unit	See Note 3	
Retail / Commercial	BSQFT	\$0.56
Office	BSQFT	\$0.94
Industrial	BSQFT	\$0.39

Notes:

¹ DU means dwelling unit; BSQFT means building square feet.

² To become effective March 1, 2021; established by Sacramento County Board of Supervisors on September 4, 2010 by Resolution No. 2010-0714.

³ ADUs that are 850 square feet or less and multi-bedroom ADUs 1,000 square feet or less are exempt from the park impact fee. For all other ADUs, the park impact fee shall be imposed proportionately in relation to the square footage of the primary dwelling unit.

3. Since 2010, the District has collected \$924,800.62 in park impact fees and has expended \$585,978 on various recreational improvements at Eastern Oak Park Redevelopment Project. After accounting for interest earned and administrative costs, the District's unexpended park impact fee fund balance was \$334,992.46 as of June 30, 2020.

4. For subdivided residential land, the District receives the dedication of land, payment of fees-in-lieu of land, or combination thereof under the Quimby Act and Sacramento County Code Chapter 22.40.
5. According to the District's adopted Master Plan and the Sacramento County's General Plan, the District's goal is to provide 5.0 acres of neighborhood and community parks for every 1,000 residents.
6. Under the Quimby Act and Sacramento County Code Chapter 22.40, the District receives the dedication of land, payment of fees-in-lieu of land, or combination thereof. Therefore, parkland acquisition costs are not included in the fee program.
7. Based on the District's current population and existing park acres, the District's existing level of service is 1.51 acres of developed parks for every 1,000 residents.
8. Consistent with nexus requirements of the Act, this Nexus Study demonstrates that there is a reasonable relationship between new development, the amount of the proposed fee, and parks and recreational facilities funded by the fee.
9. The District may approve, and the County may adopt the fees in Figure 2 at or below the maximum levels determined by this Nexus Study. If the District and County choose to adopt lower fees, the adopted fee for each land use category must be reduced by the same percentage.

FIGURE 2 – MAXIMUM PARK IMPACT FEE SCHEDULE

Land Use Category	Unit ¹	Maximum Park Impact Fee ²
Single-Family Detached Housing	DU	\$6,540
2 to 4 Unit Attached Housing	DU	\$5,939
5 + Unit Attached Housing	DU	\$5,232
Mobile Homes	DU	\$5,651
Accessory Dwelling Unit	See Note 3	
Retail / Commercial	BSQFT	\$0.44
Office	BSQFT	\$0.69
Industrial	BSQFT	\$0.29

Notes:

¹ DU means dwelling unit; BSQFT means building square feet.

² See Figures 8 and 13.

³ ADUs that are 850 square feet or less and multi-bedroom ADUs 1,000 square feet or less are exempt from the park impact fee. For all other ADUs, the park impact fee shall be imposed proportionately in relation to the square footage of the primary dwelling unit.

SUMMARY OF KEY RECOMMENDATIONS

Based on the findings presented in the Nexus Study, the following key recommendations are presented:

1. The park impact fee should be collected from new development in addition to land dedication and in-lieu fees pursuant to the Sacramento County Code Chapter 22.40.
2. The park impact fee should be adopted in accordance with Government Code Sections 66016, 66017, and 66018.
3. The District and the County should comply with the annual reporting requirements under Government Code § 66006(b).
4. Following the fifth fiscal year after the first deposit of fee revenue and every five years thereafter, District and the County should comply with the reporting requirements under Government Code § 66001(d).
5. The cost estimates presented in this Nexus Study are in January 2021 dollars. The adopted park impact fee should be adjusted annually by averaging the net percentage change in the Engineering News-Record Construction Cost Index for San Francisco and the Engineering News-Record 20 U.S. Cities Construction Cost Index for the preceding year.
6. In order to comply with the Act and recent court decisions, a fee credit must be given for demolished existing dwelling units or existing nonresidential building square footage as part of a new development project.

PER CAPITA COST COMPONENTS

The Act requires that development impact fees be determined in a way that ensures a reasonable relationship between the amount of the fee and the cost of the parks and recreational facilities attributable to the new development on which the fee is imposed. This section presents the calculation of the total cost per capita for developed parks based on the District's master plan level of service for such facilities.

POPULATION PROJECTION

Figure 3 presents the District's current and projected population through 2036 for the census tracts that generally cover the boundaries of the District. The District's current population was determined using figures from the U.S. Census Bureau's 2013-2017 American Community Survey 5-Year Estimate. The District's 2036 population was projected based on the District's historical annual growth rate of 0.1% or about 18 housing units per year. As shown below, it is estimated that the District's population, as of January 2021, is approximately 56,812. It is projected that the District will grow by 778 residents to a household population of 57,500 by 2036.

FIGURE 3 – CURRENT AND PROJECTED DISTRICT POPULATION

Population Projection	2021	2025	2030	2036	Growth 2021 thru 2036
Mission Oaks RPD	56,812	56,994	57,224	57,500	778

Source: U.S. Census Bureau; Mission Oaks RPD

DEVELOPED PARKS

According to the District's Master Plan, neighborhood parks are typically a combination of playground and park designed primarily for non-supervised, non-organized recreational activities. They are typically 2 – 10 acres in size. Community parks, ranging from 10 acres to 100 acres in size, are designed for organized groups or team sports, while also providing facilities for individual and family activities.

The District has seven (7) developed neighborhood parks and four (4) developed community parks totaling 87.65 acres or 1.51 acres for every 1,000 residents. However, the District's adopted Master Plan standard for developed parks is 5.0 acres per 1,000 residents. Therefore, to accommodate the anticipated population growth of 778 new residents by 2036, an additional 3.89 acres of developed parks will be required.

To achieve their adopted Master Plan goal, the District will need to fund existing development share of needed parks, and any other improvements not identified, with other funding sources. Other potential sources of funds include, but are not limited to, a general obligation bond measure, state and federal grants, the District's general fund, and existing or new special tax and assessment proceeds, if allowable.

PARK DEVELOPMENT COST PER CAPITA

Figure 4 below calculates the per capita cost of developing new parks in the District. As presented, the 5.0 acres per 1,000 population Master Plan standard is multiplied by the estimated average per acre cost for park development to arrive at a per capita cost. The average park development cost per acre shown represent the weighted average construction cost per acre (in 2021 dollars) for mini, neighborhood, and community parks per recent cost estimates. Any other facilities, aside from those listed for typical parks in Appendix B, such as gymnasiums and community centers, are included as separate cost components.

FIGURE 4 – PARK DEVELOPMENT COST PER CAPITA

Cost Component	Acres per 1,000 Population ¹	Acres per Capita ¹	Average Development Cost per Acre ²	Cost per Capita
	Calc	a	b = a / 1,000	c
				d = b * c
Developed Parks	5.00	0.00500	\$458,200	\$2,291.00

Source: Mission Oaks Recreation and Park District, Master Plan Update 2012

Notes:

¹ Based on District's Master Plan Level of Service.

² See Appendix B.

COMMUNITY USE FACILITIES COSTS PER CAPITA

The residents of the District currently have the use of two community centers. As shown in Figure 5 on the following page, the District's two community centers provide 17,484 square feet of useable space to the resident population of the District. Therefore, the existing level of service ("LOS") for community use facilities 307.8 square feet per 1,000 residents.

FIGURE 5 – COMMUNITY USE FACILITIES LEVEL OF SERVICE

Facility	Existing Space (BSQFT)		Current Population ¹	Existing Sq. Ft. Per 1,000 Population
	Calc	a	b	c = (a / b) * 1,000
Gibbons Community Center		12,371	56,812	217.8
Swanston Community Center		5,113	56,812	90.0
Total Community Use Facilities		17,484		307.8

Source: Mission Oaks Recreation and Park District

Notes:

¹ See Appendix B.

The District is planning the construction of a 10,000 square foot gymnasium at Swanton Park. Based on estimated site development and construction cost of \$730 per square foot, the cost of a new gym to serve new development is \$224.69 per capita, as shown below.

The District will need to fund existing development share of these improvements, and any other improvements not currently identified, with other funding sources. Other potential sources of funds include, but are not limited to, a general obligation bond measure, state and federal grants, the District's general fund, and existing or new special tax and assessment proceeds, if allowable.

FIGURE 6 – COMMUNITY USE FACILITIES COST PER CAPITA

Cost Component	LOS Standard ¹	Estimated Cost	
		Per Sq. Ft. ²	Cost per Capita
Calc	a	b	c = (a * b) * 1,000
	307.8 sq. ft. per 1,000 pop.		
Gymnasium		\$730	\$224.69

Notes:

¹ See Figure 5.

² See Appendix B for cost details.

DETERMINATION OF THE RESIDENTIAL PARK IMPACT FEE

This section presents the calculation of the total cost per capita for parks and recreational facilities. The total cost per capita for each is then applied to five residential land use categories in proportion to the demand they create as measured by their respective dwelling unit occupancy factor.

PARK IMPACT FEE COST COMPONENTS

The figure below summarizes the per capita cost components from the previous section and includes an additional four percent for the administration of the park impact fee program. The fee program administrative cost component is designed to recover the cost collection, documentation, annual reporting requirements, five-year report requirements, periodic Nexus Study updates, and other costs reasonably related to compliance with the Act. As shown, the total per capita cost is \$2,616.32.

FIGURE 7 – PARK IMPACT FEE COST COMPONENTS

Cost Component	Per Capita Cost
Park Development	\$2,291.00
Community Use Facilities	\$224.69
Fee Program Administration (4%) ¹	\$100.63
Total Cost per Capita	\$2,616.32

Notes:

¹ Collection, accounting, documentation, annual reporting requirements, five-year report requirements, periodic Nexus Study updates and other costs reasonably related to compliance with the Act.

RESIDENTIAL LAND USE CATEGORIES

The Act requires that development impact fees be determined in a way that ensures a reasonable relationship between the amount of the fee and the cost of the facilities or portion of the facilities attributable to the development on which the fee is imposed. Since the demand for / need for park and recreational services is inherently driven by population and since different residential land uses have varying household occupancies, the residential park impact fee is expressed on a per dwelling unit basis based on their respective dwelling unit occupancy factor for four residential land uses.

This Nexus Study also incorporates the addition of another residential unit to a single-family property as a fifth category (labeled as "Accessory Dwelling Unit").

For the purpose of this fee program, a "dwelling unit" means one or more rooms in a building or structure or portion thereof designed exclusively for residential occupancy by one or more persons for living or sleeping purposes and having kitchen and bath facilities.

The five residential land use categories are as follows:

- ***"Single-family detached housing"*** means detached one-family dwelling units;
- ***"2 to 4 unit attached housing"*** means buildings or structures designed for two through four families for living or sleeping purposes and having a kitchen and bath facilities for each family, including two-family, group, and row dwelling units;
- ***"5 + unit attached housing"*** means buildings or structures designed for five or more families for living or sleeping purposes and having kitchen and bath facilities for each family, including condominiums and cluster developments;
- ***"Mobile home"*** means a development area for residential occupancy in vehicles which require a permit to be moved on a highway, other than a motor vehicle designed or used for human habitation and for being drawn by another vehicle;
- ***"Accessory dwelling unit"*** means a dwelling unit, or "granny flat," either a detached or attached dwelling unit, which provides complete, independent living facilities for one or more persons with provisions for living, sleeping, eating, cooking, and sanitation on the same parcel as the primary residence.

DWELLING UNIT OCCUPANCY FACTOR

Figure 8 below presents the calculation of the dwelling unit occupancy factor for the four residential land uses. The calculation is based on information from the *2013-2017 American Community Survey 5-Year Estimate* from the 2010 U.S. Census for the census tracts that cover the boundaries of the District. Occupancy density for mobile homes is based on the countywide average due to inadequate sample size.

FIGURE 8 – DWELLING UNIT OCCUPANCY FACTOR

Land Use Categories	Occupied		Total Number of Occupants	Dwelling Unit
	Calc	Dwelling Units		Occupancy Factor
	Calc	a	b	c = b / a
Single-Family Detached Housing		12,231	30,578	2.50
2 to 4 Unit Attached Housing		4,353	9,881	2.27
5 + Unit Attached Housing		8,143	16,263	2.00
Mobile Homes ¹		NA	NA	2.16

Source: 2010 U.S. Census

Notes:

¹ Occupancy density for mobile homes is based on the countywide average due to inadequate sample size.

RESIDENTIAL PARK IMPACT FEE DETERMINATION

Figure 9 below presents the calculation of the maximum park impact fee. As shown, the per dwelling unit fees for four residential land uses are determined by multiplying the total cost per capita by their respective dwelling unit occupancy factor. The park impact fee for an ADU greater than 850 square feet and a multi-bedroom ADU that is greater than 1,000 square feet shall be imposed proportionately in relation to the square footage of the primary dwelling unit. All other ADUs are exempt from the park impact fee. For example, the calculation of the maximum park impact fee for the construction of a 900 square foot accessory dwelling unit on a single-family parcel with a 2,250 square foot single-family home would be $(900 / 2,250) * \$6,540 = \$2,616$.

The District may approve, and the County may adopt fees lower than the maximum, justified amounts shown below, provided that they are reduced by the same percentage for each land use category.

FIGURE 9 – MAXIMUM RESIDENTIAL PARK IMPACT FEE

Land Use Category	Unit	Total Cost Per Capita ¹	Dwelling Unit	Maximum Park Impact Fee ³
			Occupancy Factor ²	
Calc		a	b	c = a * b
Single-Family Detached Housing	DU	\$2,616.32	2.50	\$6,540
2 to 4 Unit Attached Housing	DU	\$2,616.32	2.27	\$5,939
5 + Unit Attached Housing	DU	\$2,616.32	2.00	\$5,232
Mobile Homes	DU	\$2,616.32	2.16	\$5,651
Accessory Dwelling Unit				See Note 4

DU = Dwelling Unit

Notes:

¹ See Figure 7.

² See Figure 8.

³ Maximum park impact fee is rounded down to the nearest dollar.

⁴ ADUs that are 850 square feet or less and multi-bedroom ADUs 1,000 square feet or less are exempt from the park impact fee. For all other ADUs, the park impact fee shall be imposed proportionately in relation to the square footage of the primary dwelling unit.

PROJECTED PARK IMPACT FEE REVENUE

Figure 10 projects park impact fee revenue through 2036. Total fee revenue (in 2021 dollars) is estimated by multiplying the total cost per capita by the projected resident population growth for the period. As shown, it is projected the District may generate approximately \$2.0 million by 2036. Certainly, arguments can be made for higher or lower population growth. However, the projected population growth and fee revenue are merely estimates for planning purposes. The maximum fee amounts do not depend upon the timing and level of development.

FIGURE 10 – PROJECTED PARK IMPACT FEE REVENUE

Land Use Category	Total Cost per Capita ¹	Projected Population Growth (2036) ²	Projected Park Impact Fee Revenue (2021\$)
Calc	a	b	c = a * b
Residential Development	\$2,616.32	778	\$2,035,497

Notes:

¹ See Figure 7.

² See Figure 3.

The fee revenue must be deposited into a separate park impact fee account or fund in a manner to avoid any commingling of the fees with other revenues and funds of the County.

The fee revenue will be restricted to the funding of new or expanded parks and recreational facilities that add to the park and recreational service capacity of the District. Additionally, the use of fee proceeds for rehabilitation of existing parks and recreational facilities is limited in that they may only cover the portion of an improvement that expands service capacity. For example, if the District planned to replace a shade structure within an existing park with a significantly larger shade structure, park impact fee proceeds could fund the portion equal to the percentage increase in the square footage of the larger shade structure, or by another reasonable measurement of capacity. (See Figure 11 for more information.)

Fee revenue will also be used to cover fee program administration costs such as collection, documentation, annual reporting requirements, five-year report requirements, periodic Nexus Study updates, and other costs reasonably related to compliance with the Act.

Fee revenue may not be used to fund 1) the renovation or replacement of existing facilities and 2) operational, maintenance or repair costs.

NEXUS FINDINGS FOR RESIDENTIAL PARK IMPACT FEE

This section summarizes the nexus findings required to demonstrate the legal justification of the residential park impact fee.

PURPOSE OF THE FEE

The purpose of the residential park impact fee is to fund new or expanded parks and recreational facilities, to meet the needs of the new resident population generated by new residential development in the District.

USE OF FEE REVENUE

Park impact fee revenue will be used to fund the development and/or acquisition of new or expanded parks and recreational facilities to serve new development. A summary of the allowable and prohibited uses of the fee revenue is provided in Figure 11 below.

FIGURE 11 – SUMMARY OF ALLOWABLE AND PROHIBITED USES OF FEE REVENUE

<u><i>Allowable Uses</i></u>	<u><i>Prohibited Uses</i></u>
<ul style="list-style-type: none"> ▪ <i>The cost of new or expanded parks and recreational facilities (100%)</i> ▪ <i>The cost of new recreational facilities in <u>existing</u> parks that that expand service capacity (100%)</i> ▪ <i>Parks and recreational facility costs already incurred that provide growth-related capacity (100%)</i> ▪ <i>The proportional cost of parks and recreational facility renovation projects that expand service capacity</i> ▪ <i>Collection, accounting, documentation, annual reporting requirements, five-year report requirements, periodic Nexus Study updates, and other costs reasonably related to compliance with the Act.</i> 	<ul style="list-style-type: none"> ▪ <i>Existing deficiencies, such as renovation or replacement of existing recreational facilities that do not expand service capacity</i> ▪ <i>Parkland acquisition, construction of swimming pools¹, and purchase or lease of vehicles.</i> ▪ <i>Operational, maintenance, or repair costs</i>

¹ Swimming pool construction costs are a prohibited use of fee revenue under this proposed fee program. However, in a future fee program update, the District may include an aquatics facility cost component of equal or lesser cost in lieu of a community use facility cost component.

BENEFIT RELATIONSHIP

The fee will be collected as development occurs. Fee revenue will be used to fund new and expanded parks and recreational facilities to meet the additional demand generated by the new residents created by new development projects. Fee revenue will be deposited into a separate park impact fee account or fund in a manner to avoid any commingling of the fees with other revenues and funds. The fee revenue will be restricted to the uses described in the "Use of Fee Revenue" finding. These actions ensure that a development project paying the park impact fee will benefit from its use.

IMPACT RELATIONSHIP

Since the need for park and recreational services is inherently population-driven, new residential development in the District will generate the need for new park and recreational services and the corresponding need for various facilities. The need is measured in proportion to average household occupancy for five residential land use categories. The District's Master Plan park standard is 5.0 improved park acres for every 1,000 residents. The District's standard for community use facilities is 307.8 building square feet per 1,000 residents. The fees' use (funding new or expanded parks and recreational facilities) is therefore reasonably related to the type of project (new residential development) upon which it's imposed.

PROPORTIONALITY

The amount of park and recreational facilities needed to serve a unit of development is based on the District's level of service standards for such facilities. The cost of new and expanded parks and recreational facilities and fee program administrative costs are defined on a cost per capita basis. These per capita costs are then applied to five residential land use categories based on their respective dwelling unit occupancy factor.

The use of average dwelling unit occupancy for five residential land use categories to determine the park impact fee schedule achieves proportionality across the types of development on which the fee is imposed. In general, a single-family home will generate a higher number of persons than a multifamily unit, and as a result, will pay a higher fee. Thus, the application of the park impact fee schedule to a specific project ensures a reasonable relationship between the fee and the cost of the parks and recreational facilities attributable to that residential development project.

DETERMINATION OF THE NONRESIDENTIAL PARK IMPACT FEE

In addition to the residents of the District, employees who work in the District also use and place demands upon the District's park facilities. Just as future growth in the residential population will impact park facilities, future growth in the District's employee population will also impact park facilities, and additional parks and recreational facilities are required for the future growth in employees within the District. Therefore, this section determines a park impact fee for nonresidential land uses.

RESIDENTIAL EQUIVALENT FACTOR

Employees use park and recreational facilities in a variety of ways. They participate in lunchtime activities, gym use, community center functions, before-work and after-work group functions, weekend company functions, company-sponsored sports leagues, lunchtime trail use, etc. However, one employee is generally not considered to have the same demand for or impact upon park facilities as one resident. Therefore, this Nexus Study utilizes a residential equivalent factor, which is determined by the number of hours an employee is within the District divided by the number of hours in a year available to a full-time employee to use the District's park and recreation facilities while in the District as the ratio of the demand one employee will have on park facilities, as compared to one resident.

In general, residents of the District can use the District's park and recreation facilities year-round. Conversely, park and recreation facility use by employees in the District is generally limited to shorter periods before and after work and during lunch or break times. This time available for park usage within the District is estimated to be two hours per day, five days per week. In order to establish an employee park usage factor of equivalence with residents, each resident is assumed to be able to use parks 16 hours per day, 365 days per year. Thus, for purposes of this Nexus Study, one employee is considered to have the equivalent park facilities demand of 0.09 residents, as shown below.

FIGURE 12 – RESIDENTIAL EQUIVALENT FACTOR

Total Park Hours Available per Year ¹	5,840
Hours Available to Employees per Year for Park Use ²	520
Residential Equivalent Factor	0.09

Notes:

¹ 365 days per year, 16 hours per day.

² 52 weeks per year, 5 days per week, 2 hours per day out of a 10 hour day.

NONRESIDENT EMPLOYEE FACTOR

In order to isolate the impact from nonresident employees that do not live in the District, a nonresident employee factor is determined using figures from the 2000 U.S. Census. (Unfortunately, the 2010 U.S. Census does not provide similar data.) This factor was not included in the 2010 park impact fee program. As shown below, of the 23,586 employees who worked in the Carmichael Census-Designated Place ("CDP") in 2000, 19,897 were not residents of the CDP. Therefore, for purposes of this Nexus Study, it is assumed that 84 percent of employees generated by new nonresidential development with the District will reside outside the District. 2000 U.S. Census figures are found to be reasonably representative of the same ratio today.

FIGURE 13 – NONRESIDENT EMPLOYEE FACTOR

	Calc	
Work In Place of Residence	a	3,689
Work Outside Place of Residence	b	19,897
Total Workers in Place	$c = a + b$	23,586
Nonresident Employee Factor	$d = b / c$	0.84

Source: 2000 U.S. Census for Carmichael CDP

COST PER EMPLOYEE

Figure 14 below presents the calculation of the cost per employee based on the per capita cost multiplied by the residential equivalent factor and nonresident employee factor for nonresidential land uses. As shown, the cost per nonresident employee is \$196.52, or the equivalent of 7.5% of the per capita cost for a District resident.

FIGURE 14 – COST PER EMPLOYEE

Land Use	Per Capita	Residential	Nonresident	Cost per Employee	
	Costs ¹	Equivalent Factor ²	Employee Factor ³		
	Calc	a	b	c	$d = a * b * c$
Nonresidential	\$2,616.32	0.09	0.84	\$196.52	

Notes:

¹ See Figure 7

² See Figure 12

³ See Figure 13

NONRESIDENTIAL LAND USE CATEGORIES

As mentioned earlier, the Act requires that development impact fees be determined in a way that ensures a reasonable relationship between the amount of the fee and the cost of the facilities or portion of the facilities attributable to the development on which the fee is imposed. Since nonresidential land uses have varying employment densities, the nonresidential park impact fee is expressed on a per square footage basis based on their respective employment density for three nonresidential land use categories.

Pursuant to County Code Section 16.155.020, nonresidential development means a permit for the original construction or installation of three categories of structures, including retail and commercial, office, and industrial or similar nonresidential occupancy. These categories are defined below.

- ***"Retail / Commercial"*** means buildings to be used for retail, general commercial, hotel/motel, private school, and similar nonresidential occupancy.
- ***"Office"*** means a building to be used for general business services, professional office, medical office, and similar nonresidential occupancy.
- ***"Industrial"*** means a building to be used for manufacturing, fabrication, assembly, storage, distribution, and similar nonresidential purposes.

The nonresidential fee shall be charged for "covered and enclosed space" within the perimeter of a nonresidential structure. Any storage areas incidental to the principal use of the development, garages, parking structures, unenclosed walkways, or utility or disposal areas shall not be subject to the fee.

NONRESIDENTIAL PARK IMPACT FEE DETERMINATION

In order to determine the nonresidential park impact fees, the cost per employee is applied to the three nonresidential land uses by their employment density to arrive at nonresidential park impact fees per square foot. The nonresidential park impact fees for retail/commercial, office, and industrial land uses are shown in Figure 15 on the following page. The District may approve, and the County may adopt fees lower than the maximum amounts justified by this Nexus Study provided that they are reduced by the same percentage for each land use category.

FIGURE 15 – MAXIMUM NONRESIDENTIAL PARK IMPACT FEE

Nonresidential Land Use Category	Cost per Employee ¹	Employees per 1,000 Sq. Ft. ²	Maximum
			Nonresidential Park Impact Fee ³
Calc	a	b	c = a / (1,000 / b)
Retail / Commercial	\$196.52	2.25	\$0.44
Office	\$196.52	3.50	\$0.69
Industrial	\$196.52	1.50	\$0.29

Notes:

¹ See Figure 14.

² Employment density figures based on the SCAG "Employment Density Study" dated October 31, 2001 prepared by The Natelson Company, Inc.

³ Fee is rounded to the nearest cent.

The employment density figures are based on the commonly cited Southern California Association of Government ("SCAG") "Employment Density Study" dated October 31, 2001, prepared by The Natelson Company, Inc. The previous employment density figures were based on a now outdated San Diego Association of Governments ("SANDAG") Traffic Generator Study. All density figures are expressed in terms of the number of employees per 1,000 square feet of building area. For the purpose of this Nexus Study, these figures are considered to be representative of the employment density of future nonresidential development.

NEXUS FINDINGS FOR NONRESIDENTIAL PARK IMPACT FEE

This section summarizes the nexus findings required to demonstrate the legal justification of the nonresidential park impact fee.

PURPOSE OF THE FEE

The purpose of the nonresidential park impact fees is to fund new or expanded parks and recreational facilities, to meet the needs of new employees created by new nonresidential development within the District.

USE OF FEE REVENUE

Park impact fee revenue will be used to fund the development and/or acquisition of new or expanded parks and recreational facilities to serve new nonresidential development. A summary of the allowable and prohibited uses of the fee revenue is provided in Figure 11 previously.

BENEFIT RELATIONSHIP

The fee will be collected as new nonresidential development occurs. Fee revenue will be used to fund new and expanded parks and recreational facilities to meet the additional demand generated by the employees created by new development projects. Fee revenue will be deposited into a separate park impact fee account or fund in a manner to avoid any commingling of the fees with other revenues and funds. The fee revenue will be restricted to the uses described in the "Use of Fee Revenue" finding. These actions ensure that a nonresident development project paying the park impact fee will benefit from its use.

IMPACT RELATIONSHIP

Since the need for park and recreational services is inherently service population-driven, new nonresidential development will generate additional demand for park services and the associated need for new or expanded parks and recreational facilities. The demand is measured in proportion to the residential equivalent factor, the nonresident employee factor, and the average employment density for retail/other commercial, office, and industrial land use categories. The fees' use (funding new or expanded parks and recreational facilities) is therefore reasonably related to the type of project (new nonresidential development) upon which it is imposed.

PROPORTIONALITY

The amount of park and recreational facilities needed to serve a unit of nonresidential development is determined by dividing the cost per employee by the employment density for retail/other commercial, office, and industrial land uses.

The use of employment density to determine the nonresidential park impact fee schedule achieves proportionality across the types of nonresidential development on which the fee is imposed. In general, an office will generate a higher number of employees than an industrial facility on a square footage basis, and as a result, will pay a higher fee. Thus, the application of the park impact fee schedule to a specific nonresidential project ensures a reasonable relationship between the fee and the cost of the parks and recreational facilities attributable to that nonresidential development project.

COMPARISON OF CURRENT AND MAXIMUM PARK IMPACT FEES

The figure below compares the current park impact fee schedule, to be adjusted on March 1, 2021, with the maximum park impact fee schedule justified by this Nexus Study. The decrease in the nonresidential impact fees is largely due to the addition of the nonresident employee factor.

FIGURE 16 – COMPARISON OF CURRENT AND MAXIMUM PARK IMPACT FEES

Land Use Category	Unit ¹	Current Park	Maximum	\$ Change	% Change
		Impact Fee ²	Park Impact Fee		
	Calc	a	b	c = a - b	d = c / a - 1
Single-Family Detached Housing	DU	\$7,113	\$6,540	(\$573)	-8.1%
2 to 4 Unit Attached Housing	DU	\$6,006	\$5,939	(\$67)	-1.1%
5 + Unit Attached Housing	DU	\$5,315	\$5,232	(\$83)	-1.6%
Mobile Homes	DU	\$5,558	\$5,651	\$93	1.7%
Accessory Dwelling Unit			----- See Note 3 -----		
Retail / Commercial	BSQFT	\$0.56	\$0.44	(\$0.12)	-21.4%
Office	BSQFT	\$0.94	\$0.69	(\$0.25)	-26.6%
Industrial	BSQFT	\$0.39	\$0.29	(\$0.10)	-25.6%

Notes:

¹ DU means dwelling unit; BSQFT means building square feet.

² To become effective March 1, 2021; established by Sacramento County Board of Supervisors on September 4, 2010 by Resolution No. 2010-0714.

³ ADUs that are 850 square feet or less and multi-bedroom ADUs 1,000 square feet or less are exempt from the park impact fee. For all other ADUs, the park impact fee shall be imposed proportionately in relation to the square footage of the primary dwelling unit.

FEE PROGRAM ADOPTION REQUIREMENTS

The following is a summary of the statutory procedural requirements for adoption of the fee program by the County Board of Supervisors on behalf of the District. The specific statutory procedural requirements for the adoption of the fee program may be found in the California Government Code Sections 66016, 66017 and 66018, and County Code Chapter 16.155.

1. The Board of Supervisors shall conduct at least "one open and public meeting" as part of a regularly scheduled meeting on the requested fee program.
2. At least 14 days before the meeting, the County shall mail out a notice of the meeting to any interested party who filed a written request for notice of the adoption of new or increased fees.
3. At least ten days before the meeting, the County shall make available to the public the Nexus Study for review.
4. At least ten days before the public hearing, a notice of the time and place of the meeting shall be published twice in a newspaper of general circulation with at least five days intervening between the dates of first and last publication, not counting such publication dates.
5. After the public hearing, the County Board of Supervisors shall adopt a resolution updating the proposed fee program on behalf of the District.
6. The fee shall become effective 60 days after the adoption of the resolution or longer as specified by the resolution.

FEE PROGRAM ADMINISTRATION REQUIREMENTS

This section summarizes the statutory requirements and general recommendations for the annual administration of the park impact fee program. The specific statutory requirements for the administration of the fee program may be found in the Mitigation Fee Act (California Govt. Code § 66000 et seq.).

ACCOUNTING REQUIREMENTS

Proceeds from the park impact fee should be deposited into a separate fund or account so that there will be no commingling of fees with other revenue. The park impact fees should be expended solely for the purpose for which they were collected. Any interest earned by such account should be deposited in that account and expended solely for the purpose for which originally collected.

REPORTING REQUIREMENTS

The following information, entitled "*Annual Report*," must be made available to the public within 180 days after the last day of each fiscal year:

- a brief description of the type of fee in the account;
- the amount of the fee;
- the beginning and ending balance of the account;
- the fees collected that year and the interest earned;
- an identification of each public improvement for which the fees were expended and the amount of the expenditures for each improvement;
- an identification of an approximate date by which development of the improvement will commence if the local agency determines that sufficient funds have been collected to complete financing of an incomplete public improvement;
- a description of each inter-fund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, the date on which any loan will be repaid, and the rate of interest to be returned to the account; and
- the amount of money refunded under section Govt. Code § 66001.

The District and County shall review the Annual Report at the next regularly scheduled public meeting, not less than 15 days after the Annual Report is made available to the public. Notice of the time and place of the meeting, including the address where this information may be reviewed, shall be mailed, at least 15 days prior to the meeting, to any interested party who files a written request with the County for mailed notice of the meeting. Any written request for mailed notices shall be valid for one year from the date on which it is filed unless a renewal request is filed. Renewal requests for mailed notices shall be filed on or before April 1 of each year. The District Advisory Board may establish a reasonable annual charge for sending notices based on the estimated cost of providing the service.

For the fifth fiscal year following the first receipt of any park impact fee proceeds, and every five years thereafter, the District must comply with Government Code Section 66001(d)(1) by affirmatively demonstrating that the District still needs unexpended park impact fees to achieve the purpose for which it was originally imposed and that the District has a plan on how to use the unexpended balance to achieve that purpose. Specifically, the District shall make the following findings, entitled "*Five-Year Findings Report*," with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

- Identify the purpose to which the fee is to be put;
- Demonstrate a reasonable relationship between the fee and the purpose for which it is charged;
- Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements; and
- Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.

The County shall provide for the refund of all or any part of such unexpended or unappropriated fee revenue, together with any actual interest accrued thereon, in the manner described in Government Code § 66001 (e) of the, to the current record owner of any property for which a fee was paid; provided that if the administrative costs of refunding such fee revenue exceed the amount to be refunded.

ANNUAL INFLATIONARY ADJUSTMENT

All costs and the associated park impact fees determined by this Nexus Study are in January 2021 dollars. Pursuant to County Municipal Code Section 16.155.190, the park impact fee shall be adjusted with notice to the District Administrators automatically without any further action by the Board of Supervisors on March 1 by averaging the net percentage change Engineering News-Record Construction Cost Index for San Francisco and the 20 U.S. Cities Index for the preceding year.

FEE EXEMPTIONS

Pursuant to County Municipal Code Section 16.155.150, the following are exempted from payment of the fee:

- Any replacement or reconstruction of an existing dwelling unit; and
- Additions to single-family residential structures provided no change in use occurs and a second full kitchen is not added; and
- Additions to multifamily residential structures that do not create additional units; and
- Supporting use square footage in multifamily projects, such as the office and recreation areas required to directly serve the multifamily project; and
- Nonhabitable residential structures such as decks, pools, pool cabanas, sheds, garages, etc., and
- Construction of ADUs that are 850 square feet or less and multi-bedroom ADUs that are 1,000 square feet or less; and
- Mobile or manufactured homes with no permanent foundation.

FEE CREDITS

Pursuant to County Municipal Code § 16.155.170, the Act, and recent court cases, the following circumstances must receive a fee credit:

- Demolished existing dwelling units or building square footage as part of a development project.
- If a developer dedicates land or builds specific park facilities under a turn-key agreement, the fee imposed on that development project may be adjusted to reflect a credit for the parks and recreational facilities constructed.

APPENDICES

Appendix A – Agreement-In-Principle

Appendix B – Cost Estimates for Parks and Recreational Facilities

Appendix C – Inventory of District Park Facilities

Appendix D – District Map

APPENDIX A – AGREEMENT IN PRINCIPLE

1. The estimate of costs within the eight proposed park fee programs relating to infill development shall be reflective of current average park construction costs. The park districts will compare recent cost estimates and bids to the cost estimates within the proposed fee programs and adjust the fee programs as appropriate to reflect current costs, taking into consideration the highs and lows of the recently volatile bid climate for public construction projects.
2. In general, the average park development cost component within the proposed fee programs of the park districts may include the following costs and amenities (as appropriate to park size and function per park district master plans)
 - Reasonable design, engineering, fees, and soft costs
 - On-site improvements including site grading, utility connections, soil preparation and amendments, lighting, automatic irrigation, planting, and concrete pathways
 - Street frontage and off-street parking
 - Children's play area
 - Shade structure(s)
 - Picnic Area(s)
 - Restroom(s)
 - Regulation or practice field or court facility(s)
3. All costs will be periodically adjusted based on an agreed-upon construction cost index.
4. Park impact fee programs may include a community center facility cost component. Construction of community centers will be phased depending on the availability of funding from anticipated sources, including park impact fees. Park impact fee programs can only charge new development for its fair share of the cost for community centers. The park districts will need to fund the remaining costs for community centers from other sources.
5. At the discretion of each park district, proposed park fee programs may include in its park fee program proposal an aquatic facility of equal or lesser cost in lieu of a community center facility. Construction of aquatic facilities will be phased depending on the availability of funding from anticipated sources, including park impact fees. The Fee Programs can only charge new development for its fair share of the cost for such aquatic facilities based on a cost equal or lesser than a community center. The Districts will need to fund the remaining costs for aquatic facilities from other sources.

6. The Fee Programs shall be based on each park district's master plan level of service ("LOS"), which is 5.0 acres of parks per 1,000 residents for each district except for Sunrise RPD (Foothill Farms) with a LOS of 4.5 acres of parks per 1,000 residents.
7. The Districts shall work with the school district(s) and/or other public entities within their respective boundaries to achieve joint use by combining parks with school and/or other public sites when possible.
8. Implementation of any new infill park fee programs shall be phased. The parties have discussed a three-year phasing plan similar to the phasing plan for the recently adopted transportation impact fee adjustment (that specified one-third of the justified fee implemented upon adoption and increased an additional one-third each subsequent year until full implementation).
9. If a development project is conditioned (or otherwise agreement is achieved by mutual consent between the developer and park district) to construct park and recreation facilities or improvements that are included within an implemented park fee program, a credit for such facilities or improvements constructed shall be provided based upon the provisions and unit prices in the park fee program. A development project shall not be conditioned to construct park and recreation facilities that are not included within the proposed fee program unless a funding source is identified and credit for such facilities or improvements constructed is provided, and there is a mutual agreement between the developer and the park district.

APPENDIX B – COST ESTIMATES FOR PARK AND RECREATION FACILITIES

FIGURE 17 – TYPICAL 2-ACRE MINI PARK CONSTRUCTION COSTS

Item	Units	Unit Cost ¹	2021 \$
	Calc	a	b
Basic Park Development	2 acre	\$391,000	\$782,000
Playground Equipment - Small	1 each	\$187,000	\$187,000
Basketball Court (1/2 Court)	1 each	\$48,000	\$48,000
Shade Structure - Small (25 people)	1 each	\$49,000	\$49,000
Total Project Cost			<u>\$1,066,000</u>
Average Cost Per Acre (rounded)			\$533,000

Sources: County of Sacramento and SCI Consulting Group

Notes:

¹ Based on park and recreation capital improvement estimates for the Florin Vineyard Community Plan as of January 1, 2019 and adjusted 5.9% for cost inflation based on the average change in ENR CCI SF from January 2019 (12114.87) to January 2021 (13097.91) and the ENR CCI 20-Cities from January 2019 (11206) to January 2021 (11628).

FIGURE 18 – TYPICAL 5-ACRE NEIGHBORHOOD PARK CONSTRUCTION COSTS

Item	Units		Unit Cost ¹	2021 \$ ¹
	Calc	a	b	c = a * b
Basic Park Development		5 acre	\$283,000	\$1,415,000
Parking Lots		20 stall	\$4,000	\$80,000
Soccer Field		1 each	\$16,000	\$16,000
Restroom Building		1 each	\$310,300	\$310,300
Playground Equipment - Large		1 each	\$374,500	\$374,500
Basketball Court (1/2 Court)		1 each	\$48,100	\$48,100
Shade Structure - Large (50 people)		1 each	\$96,600	\$96,600
Total Project Cost				<u>\$2,340,500</u>
Average Cost Per Acre (rounded)				\$468,000

Sources: County of Sacramento and SCI Consulting Group

Notes:

¹ Based on park and recreation capital improvement estimates for the Florin Vineyard Community Plan as of January 1, 2019 and adjusted 5.9% for cost inflation based on the average change in ENR CCI SF from January 2019 (12114.87) to January 2021 (13097.91) and the ENR CCI 20-Cities from January 2019 (11206) to January 2021 (11628).

FIGURE 19 – TYPICAL 20-ACRE COMMUNITY PARK CONSTRUCTION COSTS

Item	Units		Unit Cost ¹	2021 \$ ¹
	Calc	a	b	c = a * b
Basic Park Development		20 acre	\$224,600	\$4,492,000
Playground Equipment - Small		2 each	\$187,200	\$374,400
Playground Equipment - Large		1 each	\$374,500	\$374,500
Soccer Field		2 each	\$16,000	\$32,000
Youth Baseball / Softball Fields		3 each	\$64,200	\$192,600
Tennis Court with Fence (Set of 2)		4 each	\$107,000	\$428,000
Sports Lighting		1 each	\$41,700	\$41,700
Basketball Court (1/2 Court)		3 each	\$48,100	\$144,300
Shade Structure - Large (50 people)		2 each	\$96,600	\$193,200
Shade Structure - Small (25 people)		2 each	\$49,400	\$98,800
Restroom Building		4 each	\$310,300	\$1,241,200
Parking Lots		150 stall	\$4,000	\$600,000
Total Project Cost				<u>\$8,212,700</u>
Average Cost Per Acre (rounded)				\$411,000

Sources: County of Sacramento and SCI Consulting Group

Notes:

¹ Based on park and recreation capital improvement estimates for the Florin Vineyard Community Plan as of January 1, 2019 and adjusted 5.9% for cost inflation based on the average change in ENR CCI SF from January 2019 (12114.87) to January 2021 (13097.91) and the ENR CCI 20-Cities from January 2019 (11206) to January 2021 (11628).

FIGURE 20 – COST ESTIMATE FOR GYMNASIUM PROJECT

Item	Units		Unit Cost ¹	2021 \$
	Calc	a	b	c = a * b
Gymnasium		10,000 sf	\$590	\$5,900,000
Site Improvements		2.0 acres	\$308,900	\$617,800
Architectural & Engineering Fees (12%)				\$782,136
Total Project Cost				<u>\$7,299,936</u>
Average Cost Per Building Sq. Ft. (rounded)				\$730

Sources: County of Sacramento and SCI Consulting Group

Notes:

¹ Based on park and recreation capital improvement estimates for the Florin Vineyard Community Plan as of January 1, 2019 and adjusted 5.9% for cost inflation based on the average change in ENR CCI SF from January 2019 (12114.87) to January 2021 (13097.91) and the ENR CCI 20-Cities from January 2019 (11206) to January 2021 (11628).

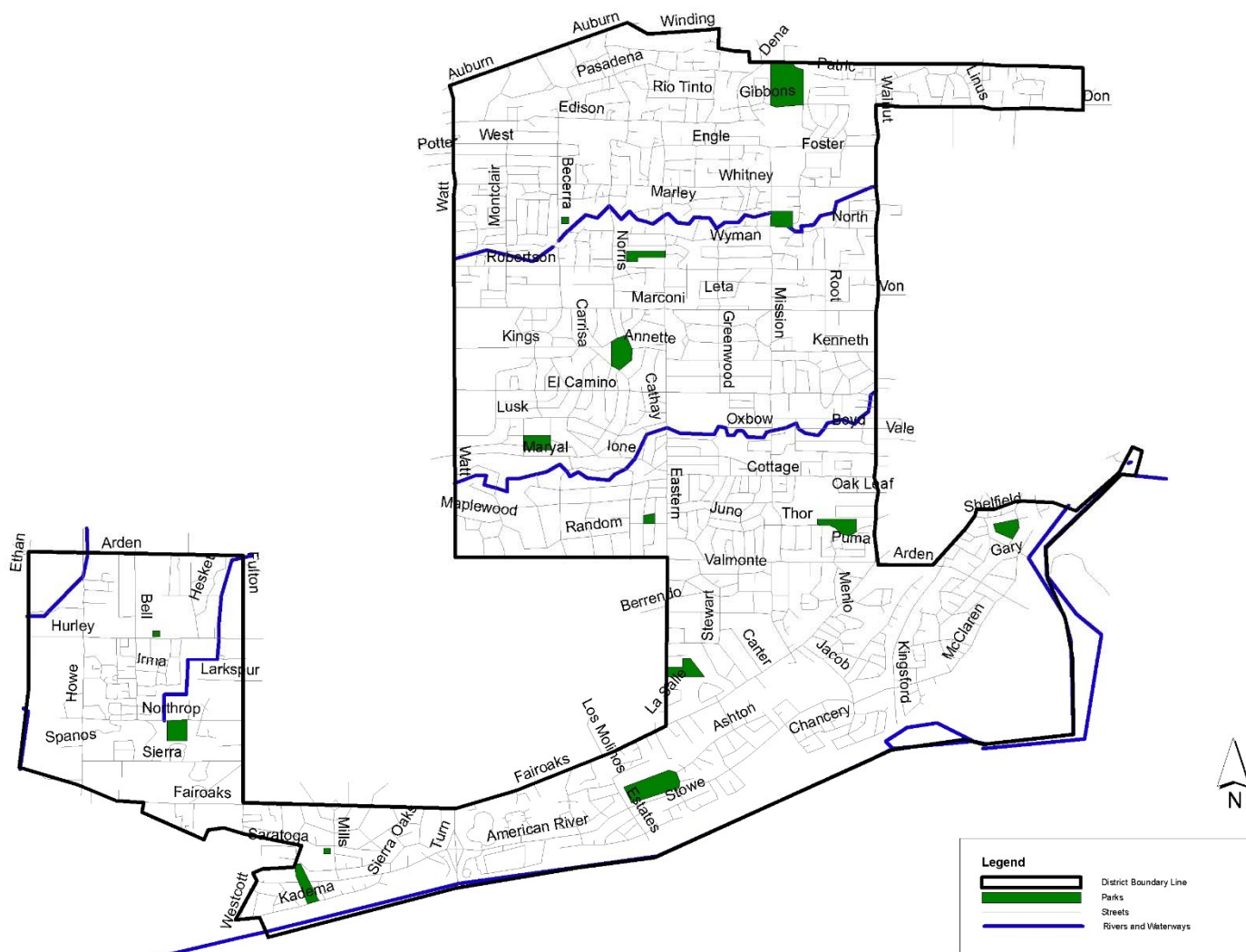
APPENDIX C – DISTRICT PARK INVENTORY

FIGURE 21 – DISTRICT PARK INVENTORY

Name of Park / Area	Total Acres	Improved Acres	Unimproved Acres
Ashton Park	9.80	9.80	
Eastern Oak Park	4.20	4.20	
Gibbons Park	17.50	17.50	
Hazelwood Green Basin	1.80		1.80
Maddox Park	6.00	6.00	
Mission North Park	12.70	12.70	
Oak Meadow Park	5.50	5.50	
Orville Wright Park	4.20	4.20	
Shelfield Park	5.00	5.00	
Swanston Park	10.00	10.00	
Valley Oak Park	10.20	10.20	
Windemere Park	0.75	0.75	
Total Parks	87.65	85.85	1.80

Source: Mission Oaks Recreation and Park District, Master Plan Update 2012

APPENDIX D – DISTRICT MAP



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**RESOLUTION NO. 2021-06
OF THE ADVISORY BOARD OF DIRECTORS
OF THE MISSION OAKS RECREATION AND PARK DISTRICT**

RESOLUTION APPROVING THE MISSION OAKS RECREATION AND PARK DISTRICT PARK IMPACT FEE NEXUS STUDY UPDATE AND REQUESTING THE SACRAMENTO COUNTY BOARD OF SUPERVISORS ADOPT AND IMPLEMENT THE UPDATED PARK IMPACT FEE PROGRAM ON BEHALF OF THE DISTRICT

WHEREAS, the Advisory Board of Directors (“the District Advisory Board”) of the Mission Oaks Recreation and Park District (“District”) has determined that current park and recreational facilities will not be adequate for future population growth; and

WHEREAS, AB 1600 was adopted and codified in California Government Code Section 66000 et seq. allowing the establishing, increasing, or imposing of a development fee as a condition of approval where the purpose and use of the fee were identified, and reasonable relationship to the development project was demonstrated; and

WHEREAS, the District Advisory Board approved the District’s current park impact fee program on July 6, 2010, by their Resolution No. 2010-10; and

WHEREAS, the Sacramento County Board of Supervisors (“County Board”) established the District current park impact fee program on September 14, 2010, by their Resolution No. 2010-0714; and

WHEREAS, the Advisory Board has received and considered the Park Impact Fee Nexus Study Update prepared by SCI Consulting Group dated February 2021 (“Nexus Study Update”) that provides all information necessary to meet the requirements of California Government Code Section 66000 et al.

NOW, THEREFORE, IT IS HEREBY RESOLVED by the Advisory Board of Directors of the Mission Oaks Recreation and Park District that:

- 1) The Advisory Board hereby receives and approves the Nexus Study Update.
- 2) After considering the Nexus Study Update, this Resolution, and after considering the public testimony, the Advisory Board hereby makes the following findings.
 - a) The park impact fees justified by the Nexus Study Update and approved pursuant to this Resolution are for the purpose of funding the cost of new or expanded parks and recreational facilities to meet the needs of the resident population and nonresident employees generated by new development in the District; and

- b) The park impact fees justified by the Nexus Study Update and approved pursuant to this Resolution will be used to fund the cost of new or expanded park and recreation facilities and administrative costs associated with the park impact fee program; and
- c) The uses of the park impact fees justified by the Nexus Study Update and approved pursuant to this Resolution are reasonably related to the types of development projects on which the fees are imposed in that fee revenue will be used to fund new and expanded parks and recreational facilities to meet the additional demand generated by the residents and nonresident employee created by new development. Fee revenue will be deposited into a separate park impact fee account or fund in a manner to avoid any commingling of the fees with other revenues and funds. The fee revenue will be restricted to the allowable uses described in Nexus Study Update. These actions ensure that a new development project paying the park impact fee will benefit from its use; and
- d) The park impact fees justified by the Nexus Study Update and approved pursuant to this Resolution bear a reasonable relationship to the need for park and recreational facilities in that each new development project will generate additional need for park and recreational services and the associated need for park and recreational facilities. The need is defined by the District's level of service standards for such facilities; and
- e) The Nexus Study Update demonstrates that there is a reasonable relationship between the amount of the park impact fee and the cost of the park and recreation facilities attributable to the development on which the fee is imposed. For residential park impact fees, park and recreational facility costs are defined on a per capita basis and applied to five residential land use categories according to their respective average household population. For nonresidential park impact fees, costs are defined on a per employee basis based on a residential equivalent factor and nonresident employee factor and then applied to three nonresidential land use categories according to their respective average employment density.

3) The Advisory Board does hereby approve the following updated park impact fees.

Land Use Category	Unit ¹	Proposed Park Impact Fee
Single-Family Detached Housing	DU	\$6,540
2 to 4 Unit Attached Housing	DU	\$5,939
5 + Unit Attached Housing	DU	\$5,232
Mobile Homes	DU	\$5,651
Accessory Dwelling Unit	See Note 2	
Retail / Commercial	BSQFT	\$0.44
Office	BSQFT	\$0.69
Industrial	BSQFT	\$0.29

Notes:

¹ DU means dwelling unit; BSQFT means building square feet.

² ADUs that are 850 square feet or less and multi-bedroom ADUs 1,000 square feet or less are exempt from the park impact fee. For all other ADUs, the park impact fee shall be imposed proportionately in relation to the square footage of the primary dwelling unit.

- 4) The Advisory Board finds pursuant to the California Environmental Quality Act (“CEQA”), this action is not a “project” because the Resolution provides a mechanism for funding the acquisition and development of park and recreational facilities but does not involve a commitment to any specific project for such purposes that may result in a potentially significant impact on the environment. (CEQA Guidelines § 15378.)
- 5) Pursuant to County Municipal Code Section 16.155.190, the park impact fee shall be adjusted with notice to the District automatically without any further action by the Board of Supervisors on March 1 by averaging the net percentage change Engineering News-Record Construction Cost Index for San Francisco and the 20 U.S. Cities Index for the preceding calendar year.
- 6) If any portion of this Resolution is found by a court of competent jurisdiction to be invalid, such finding shall not affect the validity of the remaining portions of this Resolution.

BE IT FURTHER RESOLVED that the District Advisory Board formally requests that the County Board adopt and implement the updated park impact fee program on behalf of the District.

PASSED AND ADOPTED this 10th day of August 2021, by the following vote:

AYES :

NOES:

ABSENT:

ABSTAIN:

CHAIRPERSON

DRAFT