



**Assessment Budget - 336B
Summary**

**Mission Oaks Maintenance
Improvement District**

CARRYOVER	FY 2023 Approved	FY 2023 Final	FY 2024 Proposed
Carryover	306,310	306,310	633,171

REVENUE	FY 2023 Approved	FY 2023 Final	FY 2024 Proposed
Assessment & Interest	1,040,480	1,065,022	1,045,330
Grants & Other Misc Aid	-	21,050	-
SUBTOTAL	1,040,480	1,086,072	1,045,330

TOTAL CARRYOVER + REVENUE	1,346,790	1,392,382	1,678,501
	Revenue Carryover	45,592	

EXPENDITURES	FY 2023 Approved	FY 2023 Final	FY 2024 Proposed
Services and Supplies	503,426	442,030	522,750
Contingency	-	-	-
Capital Improvements	843,365	317,183	1,154,204
TOTAL EXPENDITURES	1,346,791	759,212	1,676,954
	Expense Carryover	587,579	

FY 22-23 Reserve Balance	341,443
Addition to Reserve	1,547
FY 23-24 Reserve Balance	342,990



**Assessment Budget - 336B
Detail**

**Mission Oaks Maintenance Improvement District
Budget No: 9336001**

Account Number	Account Title	FY 2023 Approved	FY 2023 Mid-Year	FY 2023 Final	FY 2024 Proposed	2023 Appr Less 2024 Pro	Detailed description of what is budgeted in each account AND an explanation of changes
2000 Services & Supplies							
20210300	Agriculture & Horticulture Service	286,500	148,295	248,675	300,825	14,325	Landscape Contract for Park Maintenance
20210400	Agriculture & Horticulture Supply	5,000	2,109	3,893	5,000	-	Supplies for Maintenance & Care of Parks
20219800	Water Service	195,000	140,127	173,874	199,500	4,500	Irrigation and Water. (Plan for Increase in fees)
20252500	Engineering Services	16,926	4,185	15,588	17,425	499	Engineer's report preparation and services (\$13,950), with potential additional fees if extra work necessary)
20291900	GS Contract Services	-	-	-	-	-	Sac County Contract Services Fees
Total Services & Supplies		503,426	294,716	442,030	522,750	19,324	

4000 Fixed Assets							
42420100	Buildings	378,365	28,282	38,044	-	(378,365)	
42420200	Structures & Improvements	347,000	230,727	231,229	1,117,000	770,000	Gibbons HVAC (\$425,000), Orville Wright Stripe & Slurry (\$27,000), Gibbons fob locks (\$55,000), Shop fob locks (\$45,000), Various Parks Playground Fiber (\$30,000), ADA Evaluation (\$40,000), Various Trees (\$15,000), Mission North Preschool Construction (\$400,000), Upgrade 4 Location HVAC systems (\$30,000), Windemere Basketball Recoat (\$50,000)
43430110	Equipment	118,000	-	47,909	37,204	(80,796)	1 Vehicle District Fleet
Total Fixed Assets		843,365	259,009	317,183	1,154,204	310,839	

7000 Contingency Appropriation							
79790100	Contingency Appropriation	-	-	-	-	-	Unplanned Expenses
Total Expenses		1,346,791	553,724	759,212	1,676,954	330,163	

Carryover 587,579

Fund Balance	306,310	306,310	306,310	633,171	326,861	
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9000 Taxes & Interest							
94941000	Interest Income	2,000	1,349	19,507	2,000	-	Interest earned bank deposits, bonds & investments
95953200	Aid to County Funds	-	-	-	-	-	
95956900	State Grant - Land & Water	-	-	-	-	-	
96969000	Lease Property	-	-	450	-	-	Cell tower revenue (Transfer to 336A)
96969900	Service Fees Other	-	2,185	2,185	-	-	
97976200	Assessment Fees	1,038,480	616,188	1,043,329	1,043,330	4,850	Assessment Fees
98986100	Gain On Sale	-	5,500	20,600	-	-	
Total Revenue		1,040,480	625,222	1,086,072	1,045,330	4,850	
Total Revenue + Carryover		1,346,790	931,532	1,392,382	1,678,501	4,850	

Carryover 45,592

1,547



Fiscal Year 2023-2024 Final Budget Narrative

1. 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.

2. Revenue Assessment Fund Budget (336B):

\$ 1,045,330	Annual Assessment
\$ 633,171	Carryover from FY 2022-2023
\$ 1,678,501	Total Anticipated Revenue

3. Expenditures Assessment Fund Budget (336B):

\$ 522,750	Service/Supplies (Water, Landscape Services, Engineer Services)
\$ 1,154,204	Capital Improvements
\$ 1,676,954	Total Anticipated Expenditures
\$ 1,547	Add to Reserve

4. Projects Assessment Fund Budget (336B):

Stripe and slurry adding ADA parking	\$ 27,000.00
HVAC Replacement	\$ 425,000.00
Upgrade fob locking system	\$ 55,000.00
New fob locking system	\$ 45,000.00
Replenish playground fiber	\$ 30,000.00
ADA evaluation	\$ 40,000.00
Drought tolerant trees	\$ 15,000.00
Replace 1 district vehicle	\$ 37,204.00
New Preschool at Mission North Park	\$ 400,000.00
Recoat Windemere Park Basketball Court	\$ 50,000.00
Upgrade hvac control systems	\$ 30,000.00
Total	\$ 1,154,204.00

5. District's Financial Health:

The District plans on receiving a slight increase in interest and assessment fund revenue in FY 2023-2024. At this moment in time, these funds will be used 52% on Capital Improvement Projects and 48% on landscape services, water, and engineering services.

Daniel Barton
District Administrator
Mission Oaks Recreation & Parks District