

**ADVISORY BOARD OF DIRECTORS
AGENDA**

Regular Monthly Meeting
Tuesday, March 9, 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/85678272214?pwd=SEhUQUlkQ3F1TjZvRWI5UGtLQIBCUT09>

Meeting ID: 856 7827 2214, , Passcode: 205071

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**

Information:

1. Mission Oaks Recreation and Park District (MORPD) Park Patrol Reports for February 2021 *
2. Monthly Budget Report, January 1-30, 2021, Period 7 FY 2020-21 *
3. Administrative Division Report
4. Recreation Division Report *
5. Parks Division Report *
6. Finance Committee Report

Consent:

7. Approval of February 9, 2021 Regular Board Meeting Minutes

Action:

8. Approve FY 2020-21 General Fund Budget 336A 2% COLA *
9. Approve Proposal for Professional Consultant Services to Prepare Engineer's Report *

Chairperson Jeff Rothberg
Vice Chair Nghia Nguyen

Advisory Board Members

Member Michael Alcalay

Clerk Robert Evans
Member Pati Todd

10. Approve Preliminary Mission Oaks Recreation and Park District Budget 336A for FY 2021-22 *
11. Approve Preliminary Mission Oaks Maintenance and Improvement District Budget 336B for FY 2021-22 *

Staff Comments/Reports:

Next Regular Meeting: Tuesday, April 13, 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 March 5, 2021, Debra Tierney, Clerk of the Board.

STAFF REPORT



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

Fulton El Camino Park Police Patrol Logs



Ashton Park

Parking Citations Issued

1) Date/Time: 2021-02-21 13:42
 V1: 4000(a) CVC No current registration

Cowan Park

No issues in February

Eastern Oak Park

Parking Citations Issued

1) Date/Time: 2021-02-22 19:20
 V1: 9.36.065(e) SCO Parking in park after hours

Warnings Issued

1) Date/Time: 2021-02-22 19:20
 Violation: 9,36,067SCO
 2) Date/Time: 2021-02-22 19:22
 Violation: 9,36,067SCO
 3) Date/Time: 2021-02-22 19:25
 Violation: 9,36,067SCO

Gibbons Park

Notice To Appear Issued

1) Date/Time: 2021-02-12 09:43

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

2) Date/Time: 2021-02-15 14:20

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

3) Date/Time: 2021-02-17 17:27

Violation 1: 9.36.066.6 SCO Cart In Park, Severity: Inf

Parking Citations Issued

1) Date/Time: 2021-02-22 15:35

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

2) Date/Time: 2021-02-22 15:38

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

Warnings Issued

1) Date/Time: 2021-02-03 14:35

Violation: 9.36.061(a)(4)SCO

2) Date/Time: 2021-02-08 20:38

Violation: 9.36.061(a)(4)SCO

3) Date/Time: 2021-02-15 20:16

Violation: 9.36.067SCO

4) Date/Time: 2021-02-15 20:19

Violation: 9.36.067SCO

5) Date/Time: 2021-02-17 19:50

Violation: 9.36.067SCO

6) Date/Time: 2021-02-17 19:52

Violation: 9.36.067SCO

Hazelwood Greens

Warnings Issued

1) Date/Time: 2021-02-15 14:46

Violation: 9.36.061(a)(4)SCO

Maddox Park

Notice To Appear Issued

1) Date/Time: 2021-02-01 16:54

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

2) Date/Time: 2021-02-03 15:22

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

Warnings Issued

- 1) Date/Time: 2021-02-10 18:40
Violation: 9.36.067SCO
 - 2) Date/Time: 2021-02-10 18:42
Violation: 9.36.067SCO
-

Mission North Park

Notice To Appear Issued

- 1) Date/Time: 2021-02-02 22:00
Violation 1: 9.36.067 SCO After Park Hours, Severity: Inf
- 2) Date/Time: 2021-02-02 21:55
Violation 1: 9.36.067 SCO After Park Hours, Severity: Inf
- 3) Date/Time: 2021-02-02 22:07
Violation 1: 9.36.067 SCO After Park Hours, Severity: Inf
- 4) Date/Time: 2021-02-08 20:45
Violation 1: 9.36.067 SCO Park Hours, Severity: Inf
- 5) Date/Time: 2021-02-10 19:20
Violation 1: 9.36.067 SCO Park Hours, Severity: Inf
- 6) Date/Time: 2021-02-10 19:34
Violation 1: 9.36.067 SCO Park Hours, Severity: Inf
- 7) Date/Time: 2021-02-10 19:15
Violation 1: 9.36.067 SCO Park Hours, Severity: Inf
- 8) Date/Time: 2021-02-15 20:30
Violation 1: 9.36.067 SCO Park Hours, Severity: Inf

Parking Citations Issued

- 1) Date/Time: 2021-02-05 09:35
V1: 4000(a) CVC No current registration

Warnings Issued

- 1) Date/Time: 2021-02-10 18:58
Violation: 9.36.067SCO
 - 2) Date/Time: 2021-02-10 18:58
Violation: 9.36.067SCO
 - 3) Date/Time: 2021-02-17 20:08
Violation: 9.36.067SCO
 - 4) Date/Time: 2021-02-24 19:00
Violation: 9,36,067SCO
 - 5) Date/Time: 2021-02-24 19:10
Violation: 9,36,067SCO
 - 6) Date/Time: 2021-02-24 17:20
Violation: 9,36,067SCO
 - 7) Date/Time: 2021-02-24 17:20
Violation: 9.36.061(a)(4)SCO
 - 8) Date/Time: 2021-02-24 17:10
Violation: CVC 4000(a)(1)
-

Oak Meadow Park

Notice To Appear Issued

1) Date/Time: 2021-02-21 13:56

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

Off Property

Notice To Appear Issued

1) Date/Time: 2021-02-07 15:53

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

Violation 2: 11364 HS Paraphernalia, Severity: Mis

Violation 3: 9.36.056 SCO Refuse,littering, Severity: Inf

2) Date/Time: 2021-02-14 17:10

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

Violation 2: 11364 HS Paraphernalia, Severity: Mis

Violation 3: 14601.2 CVC Suspended License DUI, Severity: Mis

Violation 4: 24250 CVC Headlamp during darkness, Severity: Inf

3) Date/Time: 2021-02-20 21:14

Violation 1: 11350(a) HS Possession of narcotic controlled substance, Severity: Mis

Violation 2: 11364 HS Paraphernalia, Severity: Mis

Violation 3: 466 PC Possession of Burglary Tools, Severity: Mis

Violation 4: 22210 PC Lead Cane / Baton, Severity: Mis

4) Date/Time: 2021-02-26 20:29

Violation 1: 11350(a) HS Possession of narcotic controlled substance, Severity: Inf

Violation 2: 11377(a) HS Possession of a controlled substance, Severity: Inf

5) Date/Time: 2021-02-26 20:41

Violation 1: 11350(a) HS Possession of narcotic controlled substance, Severity: Inf

Orville Wright Park

Warnings Issued

1) Date/Time: 2021-02-06 09:54

Violation: 9.36.061(a)(4)

Shelfield Park

No issues in February

Sierra Oaks

No issues in February

Swanston Park

Notice To Appear Issued

1) Date/Time: 2021-02-05 09:07

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

2) Date/Time: 2021-02-05 08:50

Violation 1: 9.36.062(b) SCO cut, break, deface real property, Severity: Inf

3) Date/Time: 2021-02-12 08:49

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

4) Date/Time: 2021-02-12 09:04

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

5) Date/Time: 2021-02-21 14:19

Violation 1: 9.76.030 SCO Shopping Cart in Park, Severity: Inf

6) Date/Time: 2021-02-22 16:02

Violation 1: 9.36.066.6 SCO Cart In Park, Severity: Inf

Warnings Issued

1) Date/Time: 2021-02-03 15:40

Violation: 4000(A)cvc

2) Date/Time: 2021-02-17 18:25

Violation: 4000(A)cvc

Valley Oak Park

No issues in February

Windemere Park

No issues in February

STAFF REPORT



DATE: March 5, 2021
TO: MORPD Advisory Board of Directors
FROM: J.R. Hichborn, Parks Superintendent
SUBJECT: Sacramento Sheriff "Off duty" Patrol for February 2021

MISSION OAKS PARK PATROL

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

Call Sign: **MO4**

Date:	02-27-2021	Deputy 1 / Badge:	Deputy Dutton #1310	Vehicle #:	122-336
Start Time:	0600	Deputy 2 / Badge:		Starting Mileage:	96850
End Time:	1200			Ending Mileage:	

Activity Notes/Summary

<u>Time</u>	<u>Activity Description/Disposition</u>
0600 Hours/02-27-2021/(Saturday):	I, Deputy Dutton #1310 (Unit MO4) was assigned to the Sacramento County Sheriff's Office's off-duty assignment Mission Oaks Parks and Recreation (MOPRD). As always, I checked the Mission Oaks Parks email and there were no new emails concerning park operations. While patrolling multiple parks I gave multiple warnings on SCC on leash law and MORPD position on the matter. The park goers were appreciating of the warnings.

Dispatched/Self-Initiated calls for service

Do not release or include on this form: complainant/suspect name, address (street/intersection ok) TEL, VLN, OLN or X-ref.

Event/Report #: 21-59867

Spoke to JR and he stated there had been an unknown homeless subject sleeping at Mission North Park near the district's office during the week. I walked the exterior of the park and did not locate the subject or any signs of homeless activity.

Event/Report #: 21-59890

While patrolling Oroville Wright Park, I observed a silver Honda Accord parked on Saint Marks Way that appeared suspicious. The vehicle was unoccupied, and SSO parking enforcement cited the vehicle on 02-23-2021 as there was still a ticket on windshield. I cited the vehicle for multiple vehicle code violations and placed a 72 notice to move.

Event/Report #: 21-59890

I checked the construction equipment are Oroville Wright Park and it appeared undisturbed.

Event/Report #: 21-60045

Audible Alarm at Mission Oaks Community Center (1149 hours)// Checked clear// was a windy day and the rear door was not closed all the way. I secured the door and communications center was able to clear alarm through company. I attempted to call the # on file, but no answer.

Email completed form to this group (include synopsis/date/deputy's name in email body):

[jrhighborn@morpd.com](mailto:jrhichborn@morpd.com)



STAFF REPORT

DATE: March 5, 2021
TO: MORPD Advisory Board of Directors
FROM: Darren Woodland, Finance Manager
SUBJECT: Monthly Budget Report, January 1-30, 2021, Period 7 FY 2020-21

FINDINGS:

The January 2021 budget reports show the following for the General Fund-336A:

1. Funds in the amount of \$1,553.14 were taken from the state unemployment insurance (SUI) account. This is a new account which was created by the county. The budgeted funds will be taken from the vision account and moved into the state unemployment account.
2. An invoice in the amount of \$417 was miscoded into the metered mail account. This will be moved from the metered mail account to the rent/leases equipment account.
3. The amount of \$18,795.63 was incorrectly coded to the agriculture services account. This will be moved from the General Fund Budget (336A) to the Assessment Fund Budget (336B).
4. The amount of \$215.95 was miscoded into the fees account. This will be moved from the fees account to the data processing account.
5. The amount of \$176.32 was found in the compass costs account. This is due to the increased price of the budgeting software Mission Oaks currently uses.

The January 2021 budget reports show the following for the Assessment Fund-336B:

1. The amount of \$31.77 was miscoded to the GS contract services account in the Assessment Fund Budget. This will be corrected by removing this entry from the Assessment Fund Budget and placing it in the General Fund Budget.

ATTACHMENTS:

- A-Budget Summary
- B-General Fund Budget
- C-Assessment Funds Budget



Budget Summary Report
January 2021

Fiscal Year 2020-2021
Period 7

GENERAL FUND - 336A			
EXPENSES	BUDGET	ACTUAL	AVAILABLE
SALARIES AND EMPLOYEE	\$ 2,431,007.00	\$ 123,332.51	\$ 2,307,674.49
SERVICES AND SUPPLIES	\$ 1,179,560.00	\$ 80,385.35	\$ 1,099,174.65
OTHER CHARGES	\$ 2,000.00	\$ -	\$ 2,000.00
BUILDINGS	\$ 425,000.00	\$ -	\$ 425,000.00
APPROPRIATION FOR CONTINGENCY	\$ 150,000.00	\$ -	\$ 150,000.00
TOTAL EXPENSE	\$ 4,187,567.00	\$ 203,717.86	\$ 3,982,386.53
REVENUES	BUDGET	ACTUAL	AVAILABLE
PROPERTY TAXES	\$ (2,917,303.00)	\$ (181,920.37)	\$ (2,735,382.63)
REVENUE FROM USE OF M	\$ (62,500.00)	\$ (3,301.00)	\$ (59,199.00)
INTERGOVERNMENTAL REVENUE	\$ (143,350.00)	\$ (12,914.44)	\$ (130,435.56)
CHARGES FOR SERVICES	\$ (476,440.00)	\$ (13,663.75)	\$ (462,776.25)
MISCELLANEOUS REVENUE	\$ (40,000.00)	\$ (2,892.36)	\$ (37,107.64)
TOTAL REVENUE	\$ (3,639,593.00)	\$ (214,691.92)	\$ (3,424,901.08)
GRAND TOTAL	\$ 547,974.00	\$ (10,974.06)	\$ 558,948.06

ASSESSMENT FUND - 336B			
EXPENSES	BUDGET	ACTUAL	AVAILABLE
SERVICES AND SUPPLIES	\$ 365,000.00	\$ 9,973.46	\$ 355,026.54
BUILDINGS	\$ 702,627.00	\$ 1,489.75	\$ 701,137.25
EQUIPMENT	\$ 75,000.00	\$ -	\$ 75,000.00
TOTAL EXPENSE	\$ 1,142,627.00	\$ 11,463.21	\$ 1,131,163.79
REVENUES	BUDGET	ACTUAL	AVAILABLE
REVENUE FROM USE OF M	\$ -	\$ (505.00)	\$ 505.00
CHARGES FOR SERVICES	\$ -	\$ -	\$ -
MISCELLANEOUS REVENUE	\$ (1,027,346.00)	\$ (16,753.33)	\$ (1,010,592.67)
TOTAL REVENUE	\$ (1,027,346.00)	\$ (17,258.33)	\$ (1,010,087.67)
GRAND TOTAL	\$ 115,281.00	\$ (5,795.12)	\$ 121,076.12



Budget Report
General Fund - 336A
January 2021

Fiscal Year 2020-2021
Period 7

EXPENSE - COMMITMENT ITEM	BUDGET	ACTUAL	PENDING	AVAILABLE
10111000 REGULAR EMPLOYEE	\$ 1,253,384.00	\$ 71,485.08	\$ -	\$ 1,181,898.92
10112100 EXTRA HELP	\$ 371,570.00	\$ 6,991.91	\$ -	\$ 364,578.09
10112400 COMMITTEE MEMBER	\$ 6,000.00	\$ 150.00	\$ -	\$ 5,850.00
10113200 TIME/ONE HALF OT	\$ -	\$ -	\$ -	\$ -
10114300 ALLOWANCES	\$ 6,000.00	\$ 500.00	\$ -	\$ 5,500.00
10115200 TERMINAL PAY	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00
10121000 RETIREMENT	\$ 409,750.00	\$ 24,391.60	\$ -	\$ 385,358.40
10122000 OASDHI	\$ 23,039.00	\$ 1,029.14	\$ -	\$ 22,009.86
10123000 GROUP INS	\$ 239,334.00	\$ 15,515.60	\$ -	\$ 223,818.40
10123002 DENTAL PLAN ER	\$ 31,284.00	\$ 1,659.00	\$ -	\$ 29,625.00
10123003 LIFE INS - ER CO	\$ 371.00	\$ 23.80	\$ -	\$ 347.20
10123004 VISION INS - ER	\$ 75,275.00	\$ 33.24	\$ -	\$ 75,241.76
10124000 WORK COMP - ACP	\$ -	\$ -	\$ -	\$ -
10125000 SUI - ACP	\$ -	\$ 1,553.14	\$ -	\$ (1,553.14)
* 10 - SALARIES AND EMPLOYEE	\$ 2,431,007.00	\$ 123,332.51	\$ -	\$ 2,307,674.49
20200500 ADVERTISING	\$ 3,600.00	\$ -	\$ -	\$ 3,600.00
20201500 BLUE PRINT SVC	\$ -	\$ -	\$ -	\$ -
20202100 BOOKS/PER SVC	\$ 200.00	\$ -	\$ -	\$ 200.00
20202900 BUS/CONFERENCE E	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00
20203500 ED/TRAINING SVC	\$ 2,000.00	\$ 30.00	\$ -	\$ 1,970.00
20203600 ED/TRAINING SUP	\$ 500.00	\$ -	\$ -	\$ 500.00
20203900 EMP TRANSPORTATI	\$ 3,725.00	\$ 45.83	\$ -	\$ 3,679.17
20205100 INS LIABILITY	\$ 112,000.00	\$ -	\$ -	\$ 112,000.00
20206100 MEMBERSHIP DUES	\$ 7,910.00	\$ 27.44	\$ -	\$ 7,882.56
20206500 MICROFILM SVC	\$ 100.00	\$ -	\$ -	\$ 100.00
20206600 MICROFILM SUP	\$ 100.00	\$ -	\$ -	\$ 100.00
20207600 OFFICE SUPPLIES	\$ 5,000.00	\$ 429.16	\$ -	\$ 4,570.84
20208100 POSTAL SVC	\$ 11,500.00	\$ -	\$ -	\$ 11,500.00
20208101 METERED MAIL	\$ -	\$ 417.00	\$ -	\$ (417.00)
20208500 PRINTING SVC	\$ 9,000.00	\$ 180.01	\$ -	\$ 8,819.99
20210300 AGRI/HORT SVC	\$ -	\$ 18,795.63	\$ -	\$ (18,795.63)
20211100 BLDG MAINT SVC	\$ 13,000.00	\$ 105.00	\$ -	\$ 12,895.00
20211200 BLDG MAINT SUP/M	\$ 8,400.00	\$ 305.43	\$ -	\$ 8,094.57
20212200 CHEMICAL SUPPLIE	\$ 625.00	\$ -	\$ -	\$ 625.00
20213100 ELECT MAINT SVC	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00
20213200 ELECT MAINT SUP	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00
20214100 LAND IMP MAINT S	\$ 19,250.00	\$ 235.00	\$ -	\$ 19,015.00
20214200 LAND IMP MAINT S	\$ 27,000.00	\$ 1,082.07	\$ -	\$ 25,917.93
20215100 MECH SYS MAINT S	\$ 15,400.00	\$ -	\$ -	\$ 15,400.00
20215200 MECH SYS MAINT S	\$ 2,100.00	\$ -	\$ -	\$ 2,100.00
20216100 PAINTING SVC	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
20216200 PAINTING SUP	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00
20216700 PLUMBING MAINT S	\$ 6,500.00	\$ -	\$ -	\$ 6,500.00
20216800 PLUMBING MAINT S	\$ 10,700.00	\$ -	\$ -	\$ 10,700.00
20219100 ELECTRICITY	\$ 78,750.00	\$ 5,200.53	\$ -	\$ 73,549.47
20219200 NAT GAS/LPG/FUEL	\$ 7,000.00	\$ 1,913.35	\$ -	\$ 5,086.65
20219300 REF COLL/DISP SV	\$ 20,000.00	\$ 3,798.08	\$ -	\$ 16,201.92
20219301 Street Sweeping-	\$ -	\$ -	\$ -	\$ -



Budget Report
 General Fund - 336A
 January 2021

Fiscal Year 2020-2021
 Period 7

EXPENSE - COMMITMENT ITEM	BUDGET	ACTUAL	PENDING	AVAILABLE
20219500 SEWAGE DISP SVC	\$ 9,000.00	\$ -	\$ -	\$ 9,000.00
20219700 TELEPHONE SVC	\$ 23,000.00	\$ 160.47	\$ -	\$ 22,839.53
20219800 WATER	\$ -	\$ -	\$ -	\$ -
20220500 AUTO MAINT SVC	\$ 7,000.00	\$ -	\$ -	\$ 7,000.00
20220600 AUTO MAINT SUP	\$ 2,100.00	\$ -	\$ -	\$ 2,100.00
20222600 EXPEND TOOLS	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00
20222700 CELLPHONE/PAGER	\$ 7,000.00	\$ 713.97	\$ -	\$ 6,286.03
20223100 FIRE/CRASH/RESC	\$ -	\$ -	\$ -	\$ -
20223600 FUEL/LUBRICANTS	\$ 17,000.00	\$ -	\$ -	\$ 17,000.00
20226200 OFFICE EQ MAINT	\$ 3,800.00	\$ -	\$ -	\$ 3,800.00
20226500 INVENTORIAL EQ	\$ 25,000.00	\$ 2,002.14	\$ -	\$ 22,997.86
20227100 RADIO/ELECT MAIN	\$ -	\$ -	\$ -	\$ -
20227200 RADIO/ELECT MAIN	\$ -	\$ -	\$ -	\$ -
20227500 RENT/LEASE EQ	\$ 19,800.00	\$ 1,020.20	\$ -	\$ 18,779.80
20228100 SHOP EQ MAINT SV	\$ 500.00	\$ -	\$ -	\$ 500.00
20229100 OTHER EQ MAINT S	\$ 250.00	\$ -	\$ -	\$ 250.00
20229200 OTHER EQ MAINT S	\$ 500.00	\$ -	\$ -	\$ 500.00
20231300 UNIFORM ALLOW	\$ 9,800.00	\$ 2,029.17	\$ -	\$ 7,770.83
20231400 CLOTH/PERSONAL S	\$ 6,500.00	\$ -	\$ -	\$ 6,500.00
20232100 CUSTODIAL SVC	\$ 77,000.00	\$ 4,837.50	\$ -	\$ 72,162.50
20232200 CUSTODIAL SUP	\$ 17,600.00	\$ 755.76	\$ -	\$ 16,844.24
20233100 FOOD/CATERING SV	\$ -	\$ -	\$ -	\$ -
20233200 FOOD/CATERING SU	\$ 9,000.00	\$ -	\$ -	\$ 9,000.00
20234200 KITCHEN SUP	\$ 1,100.00	\$ -	\$ -	\$ 1,100.00
20244300 MEDICAL SVC	\$ -	\$ -	\$ -	\$ -
20244400 MEDICAL SUP	\$ 800.00	\$ 563.27	\$ -	\$ 236.73
20250500 ACCOUNTING SVC	\$ 2,700.00	\$ -	\$ -	\$ 2,700.00
20250700 ASSESSMENT COLL	\$ 50,575.00	\$ 18,256.45	\$ -	\$ 32,318.55
20254100 PERSONNEL SVC	\$ 3,000.00	\$ 136.00	\$ -	\$ 2,864.00
20254400 SAFETY PROGRAM S	\$ 5,500.00	\$ -	\$ -	\$ 5,500.00
20257100 SECURITY SVC	\$ 115,200.00	\$ 7,501.24	\$ -	\$ 107,698.76
20257101 EXT CO PRO INVES	\$ -	\$ -	\$ -	\$ -
20259100 OTHER PROF SVC	\$ 27,000.00	\$ -	\$ -	\$ 27,000.00
20281100 DATA PROCESSING	\$ 56,500.00	\$ 1,382.00	\$ -	\$ 55,118.00
20281101 DTECH FEE	\$ -	\$ -	\$ -	\$ -
20281200 DATA PROCESSING	\$ 15,000.00	\$ 94.50	\$ -	\$ 14,905.50
20281202 SOFTWARE	\$ -	\$ -	\$ -	\$ -
20281304 SALES TAX ADJ-BO	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
20283100 JUROR FEES/MILEA	\$ -	\$ -	\$ -	\$ -
20283101 FEES	\$ -	\$ 215.95	\$ -	\$ (215.95)
20285100 RECREATIONAL SVC	\$ 188,000.00	\$ 3,840.45	\$ -	\$ 184,159.55
20285200 RECREATIONAL SUP	\$ 14,000.00	\$ 255.43	\$ -	\$ 13,744.57
20285300 RECREATIONAL SUP	\$ 70,000.00	\$ 105.00	\$ -	\$ 69,895.00
20287800 CREDIT CARD FEES	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00
20289800 OTHER OP EXP SUP	\$ 1,250.00	\$ -	\$ -	\$ 1,250.00
20289900 OTHER OP EXP SVC	\$ 3,950.00	\$ -	\$ -	\$ 3,950.00
20291100 DTECH LABOR - AC	\$ -	\$ -	\$ -	\$ -
20291500 COMPASS COSTS	\$ 3,775.00	\$ 3,951.32	\$ -	\$ (176.32)



Budget Report
 General Fund - 336A
 January 2021

Fiscal Year 2020-2021
 Period 7

* 20 - SERVICES AND SUPPLIES	\$ 1,179,560.00	\$ 80,385.35	\$ -	\$ 1,099,174.65
30345000 TAX/LIC/ASSESS	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00
* 30 - OTHER CHARGES	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00
42420100 BUILDINGS	\$ -	\$ -	\$ -	\$ -
42420200 STRUCTURES	\$ 425,000.00		\$ -	\$ 425,000.00
* 42 - BUILDINGS	\$ 425,000.00	\$ -	\$ -	\$ 425,000.00
79790100 CONTINGENCY APPR	\$ 150,000.00	\$ -	\$ -	\$ 150,000.00
* 79 - APPROPRIATION FOR CON	\$ 150,000.00	\$ -	\$ -	\$ 150,000.00
** TOTAL EXPENSE ACCOUNTS	\$ 4,187,567.00	\$ 203,717.86	\$ -	\$ 3,983,849.14

REVENUE - COMMITMENT ITEM	BUDGET	ACTUAL	PENDING	AVAILABLE
91910100 PROP TAX CUR SEC	\$ (2,673,853.00)	\$ (22,174.16)	\$ -	\$ (2,651,678.84)
91910200 PROP TAX CUR UNS	\$ (94,000.00)	\$ (105,260.52)	\$ -	\$ 11,260.52
91910300 PROP TAX CUR SUP	\$ (66,000.00)	\$ (23,123.66)	\$ -	\$ (42,876.34)
91910400 PROP TAX SEC DEL	\$ (20,000.00)	\$ (24,391.88)	\$ -	\$ 4,391.88
91910500 PROP TAX SUP DEL	\$ (3,500.00)	\$ (3,762.76)	\$ -	\$ 262.76
91910600 PROP TAX UNITARY	\$ (58,000.00)	\$ (921.75)	\$ -	\$ (57,078.25)
91912000 PROP TAX REDEMPT	\$ (100.00)	\$ -	\$ -	\$ (100.00)
91913000 PROP TAX PR UNSE	\$ (1,500.00)	\$ (1,845.90)	\$ -	\$ 345.90
91914000 PROP TAX PENALTI	\$ (350.00)	\$ (439.74)	\$ -	\$ 89.74
* 91 - TAXES	\$ (2,917,303.00)	\$ (181,920.37)	\$ -	\$ (2,735,382.63)
94941000 INTEREST INCOME	\$ (35,000.00)	\$ (3,301.00)	\$ -	\$ (31,699.00)
94942900 BLDG RENTAL OTHE	\$ (27,500.00)	\$ -	\$ -	\$ (27,500.00)
94944800 RECREATIONAL CON	\$ -	\$ -	\$ -	\$ -
* 94 - REVENUE FROM USE OF M	\$ (62,500.00)	\$ (3,301.00)	\$ -	\$ (59,199.00)
95952200 HOME PROP TAX RE	\$ (26,500.00)	\$ (12,914.44)	\$ -	\$ (13,585.56)
95953200 AID CO FUNDS	\$ (30,000.00)	\$ -	\$ -	\$ (30,000.00)
95956900 STATE AID OTHER	\$ (86,850.00)	\$ -	\$ -	\$ (86,850.00)
* 95 - INTERGOVERNMENTAL REV	\$ (143,350.00)	\$ (12,914.44)	\$ -	\$ (130,435.56)
96961406 GC 26828 WRT OF	\$ -	\$ -	\$ -	\$ -
96964600 RECREATION SVC C	\$ (446,440.00)	\$ (12,602.85)	\$ -	\$ (433,837.15)
96969000 LEASE PROP USE C	\$ -	\$ (1,060.90)	\$ -	\$ 1,060.90
96969900 SVC FEES OTHER	\$ (30,000.00)	\$ -	\$ -	\$ (30,000.00)
* 96 - CHARGES FOR SERVICES	\$ (476,440.00)	\$ (13,663.75)	\$ -	\$ (462,776.25)
97973000 DONATIONS/CONTRI	\$ (10,000.00)	\$ -	\$ -	\$ (10,000.00)
97974000 INSURANCE PROCEE	\$ (10,000.00)	\$ (1,485.92)	\$ -	\$ (8,514.08)
97979000 MISC OTHER	\$ (20,000.00)	\$ (1,406.44)	\$ -	\$ (18,593.56)
* 97 - MISCELLANEOUS REVENUE	\$ (40,000.00)	\$ (2,892.36)	\$ -	\$ (37,107.64)
** TOTAL REVENUE ACCOUNTS	\$ (3,639,593.00)	\$ (214,691.92)	\$ -	\$ (3,424,901.08)

*** GRAND TOTAL	\$ 547,974.00	\$ (10,974.06)	\$ -	\$ 558,948.06
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Budget Report
Assessment Fund - 336B
January 2021

Fiscal Year 2020-2021
Period 7

EXPENSE - COMMITMENT ITEM	BUDGET	ACTUAL	PENDING	AVAILABLE
20203100 BUSINESS TRAVEL	\$ -	\$ -	\$ -	\$ -
20206100 MEMBERSHIP DUES	\$ -	\$ 125.00	\$ -	\$ (125.00)
20210300 AGRI/HORT SVC	\$ 235,000.00	\$ -	\$ -	\$ 235,000.00
20210400 AGRI/HORT SUP	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00
20219800 WATER	\$ 125,000.00	\$ 9,816.69	\$ -	\$ 115,183.31
20283219 FARSI	\$ -	\$ -	\$ -	\$ -
20291900 GS CONTRACT SERV	\$ -	\$ 31.77	\$ -	\$ (31.77)
* 20 - SERVICES AND SUPPLIES	\$ 365,000.00	\$ 9,973.46	\$ -	\$ 355,026.54
42420100 BUILDINGS	\$ -	\$ -	\$ -	\$ -
42420200 STRUCTURES	\$ 702,627.00	\$ 1,489.75	\$ -	\$ 701,137.25
* 42 - BUILDINGS	\$ 702,627.00	\$ 1,489.75	\$ -	\$ 701,137.25
43430100 EQUIPMENT-GOV'T	\$ 75,000.00	\$ -	\$ -	\$ 75,000.00
* 43 - EQUIPMENT	\$ 75,000.00	\$ -	\$ -	\$ 75,000.00
** TOTAL EXPENSE ACCOUNTS	\$ 1,142,627.00	\$ 11,463.21	\$ -	\$ 1,131,163.79
REVENUE - COMMITMENT ITEM	BUDGET	ACTUAL	PENDING	AVAILABLE
94941000 INTEREST INCOME	\$ -	\$ (505.00)	\$ -	\$ 505.00
* 94 - REVENUE FROM USE OF M	\$ -	\$ (505.00)	\$ -	\$ 505.00
95953200 AID CO FUNDS	\$ -	\$ -	\$ -	\$ -
95956900 STATE AID OTHER	\$ -	\$ -	\$ -	\$ -
* 95 - INTERGOVERNMENTAL REV	\$ -	\$ -	\$ -	\$ -
96969000 LEASE PROP USE C	\$ -	\$ -	\$ -	\$ -
96969900 SVC FEES OTHER	\$ -	\$ -	\$ -	\$ -
* 96 - CHARGES FOR SERVICES	\$ -	\$ -	\$ -	\$ -
97976200 ASSESSMENT FEES	\$ (1,027,346.00)	\$ (16,753.33)	\$ -	\$ (1,010,592.67)
97979000 MISC OTHER	\$ -	\$ -	\$ -	\$ -
* 97 - MISCELLANEOUS REVENUE	\$ (1,027,346.00)	\$ (16,753.33)	\$ -	\$ (1,010,592.67)
** TOTAL REVENUE ACCOUNTS	\$ (1,027,346.00)	\$ (17,258.33)	\$ -	\$ (1,010,087.67)
*** GRAND TOTAL	\$ 115,281.00	\$ (5,795.12)	\$ -	\$ 121,076.12

STAFF REPORT



DATE: March 5, 2021
TO: MORPD Advisory Board of Directors
FROM: Nicole Friedrich, Recreation Supervisor
SUBJECT: Recreation Division Report

Past Special Events:

- We worked with High School students from Mira Loma to hold a second Blood Drive at MOCC on March 4, 2021.
- President's Week Camp was a great success. Camp was full at 14 kids, and presented a week full of fun activities, games and more to the theme "A Walk on The Moon". Camps are practicing all COVID safety guidelines including the cohorts currently limited to 14 children. Campers enjoyed watching the NASA Mars Rover land on Mars live!

Current in person activities:

- After School Adventures (ASA) is still running at Swanston Community Center. Weekly Sessions continue to sell out (14 participants). Kids do themed recreation activities, sports, music, gaming, STEM, homework assistance and crafts. Parents are beyond happy and very grateful that we can provide a safe space for youth in the community to use their imaginations and make new friends.
- Tennis Lessons are currently full through April, hosted at Ashton, Gibbons, Swanston and Sierra Oaks Parks. There are currently 22 students enrolled.
- Pickleball Lessons are taking place in person at Eastern Oak Park. The sessions are full at 8 participants.
- Zumba is taking place outdoors at Gibbons Park. Numbers have increased since warmer weather has begun. Current enrollment is 9 participants.
- Jazzercise class is full monthly at 12 students, taking place at Swanston Park.

Current Virtual Classes:

- Chair Yoga, 14 participants
- Circuit Training, 10 participants
- Floor, Core and More, 11 participants
- Fun Fit for All, 43 participants
- Digital Photo Organizing, 5-10 participants per class
- iPhone Workshop, 7 participants
- Tap Beginning and Intermediate, 1 participant

- Writing your Memoirs Beginning and Continuing, 14 participants
- Yoga, 6 participants
- Zumba, 4 participants
- Pre-School - program will remain virtual until in-class programs are allowed.
 - Kare Bear - 19 Participants
 - Teddy Bear - 5 Participants

Upcoming Events and Programs:

- Our eSports program has its second event coming up on March 23, it will be a Fortnite Tournament. As of March 1, the tournament is full at 10 teens. We will likely open more spots to 20 participants.
- Spring Break Camp will run March 29 through April 2, the program is half-way full as of March 1. There are 14 spots available.
- On April 10 will be have Rattle Snake Avoidance Training (for dogs) at Ashton Park from 9am-3pm. Advance registration is required to keep appropriate sanitation and social distance between groups.

Overall number of participants as of March 1, 2021 for the month of March = 251

STAFF REPORT



DATE: March 5, 2021

TO: MORPD Advisory Board of Directors

FROM: J.R. Hichborn, Parks Superintendent

SUBJECT: Parks Division Report

PARKS UPDATE:

The new treehouse themed playground at Orville Wright Park has been installed. The play structure sits three stories high and is complimented by the surrounding large trees. The selection of the play structure was made based off the data collected by a neighborhood survey.

Oak Meadow Park will be closed March 10 through March 17. SMUD is replacing the powerline that runs through the Park. Staff will be using caution tape to close the Park, and SMUD will be placing signage around the perimeter of the Park.

Staff continues to sanitize the District facilities daily, and playgrounds weekly. Currently maintenance staff is still operating out of three separate locations to limit contact with each other. As soon as Sacramento County enters the red tier all maintenance staff will be housed at the firehouse shop again.

UPCOMING PROJECTS:

The new court surfacing is scheduled to be installed in late March for the Eastern Oak pickleball courts. The courts will need to be closed during installation of the new surfacing. Staff anticipates the surfacing to be installed within 2 weeks.

The new electrical components for the Swanston spray Park are scheduled to be replaced beginning the week of March 8. Knorr systems will be on site for approximately four (4) weeks to complete the necessary equipment repairs and replacements.

STAFF REPORT



DATE: March 5, 2021

TO: MORPD Advisory Board of Directors

FROM: Daniel Barton, District Administrator

SUBJECT: Approval of FY 2020-21 General Fund Budget 336A 2% COLA

BACKGROUND:

When the FY 2020-21 budget was passed in August 2020, there was discussion to include a 2% COLA for fulltime employees. There was a concern that the pandemic would negatively affect our revenue stream by a potential in decreased property taxes. At this point, the Advisory Board directed staff to put a 2% COLA in the budget but, not to distribute the COLA to employees until mid-year (January 2021). This would provide time to monitor and analyze property tax revenues.

DISCUSSION:

To discuss the 2% COLA and decide if we should distribute to the employees. If yes, then it needs to be distributed retroactive to July 1, 2020, according to District policy:

2602

Cost of Living Adjustment (COLA)

The Cost Of Living Adjustment is designed to measure the increase in living costs from year to year. Management staff will consider proposed COLAs for District staff for the Board subject to approval during the annual preliminary budget adoption process using one or more of the following criteria to determine the percentage increase:

- The San Francisco region California Consumer Price Index; and/or
- The percentage increases that similar recreation and park agencies are providing their employees; and/or
- The percentage that the County Human Resources Department is providing its unrepresented employee group (the District can be considered as part of the unrepresented group when determining cost of living adjustments).

After receipt from the County of the year-end District fund balance, the final budget may be adjusted to retain or deny the proposed adjustment.

The COLA will take effect, retroactive to July 1, pending the approval by the Board of Supervisors in September.

According to the San Francisco region of California consumer price index the cost of living increased to 3.1%. Carmichael and Sunrise Parks and Recreation Districts, both dependent districts, received a 3.1% and a 2% COLA last year. The Sacramento County unrepresented group had a 2% COLA however, they also received a 2.4% salary increase. As of right now our property taxes are coming in at 1%-3% higher than last year and we have received over \$100,000 more in property taxes at this time over last year.

STAFF RECOMMENDATIONS:

That the Advisory Board approve the 2% COLA and make it retroactive to July 1, 2020. This allocation of funds is in the current budget.

Salaries & Benefits										
2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
2,241,557*	2,134,598*	2,099,036*	2,120,317*	2,279,883*	2,368,582*	2,383,521*	2,304,493.00	2,350,648.00	2,426,364.00	2,312,771**

* indicates estimation in 2016 we paid out extra retirement to SCERS for retirement that should have gone to employees I estimated it out to what we should have been paying for the year

**indicates estimation of year end

Notes: 2011-12 recreation went from 4 Recreation Supervisors to 3 Recreation Supervisors
 2017 we had a reorganization of Recreation and then Parks
 2020 we had a reorganization of Admin and due to Covid-19 we had some reduction in part time staff

Total Revenue										
2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
3,127,185	3,203,205	3,105,873	3,122,117	3,290,059	3,253,864	3,421,355	3,423,989	3,682,300	3,886,058	3,785,264*

* indicates an estimation of year end and is lower due to COVID-19 estimating a "normal year" would be over 4,000,000

COLA History					
	2017	2018	2019	2020	2021
CPI					
Carmichael District	2.0%	2.5%	3.0%	3.0%	3.1%
Sunrise District	0.0%	3.0%	3.1%	2.0%	2.0%
Mission Oaks District	2.0%	0.0%	2.0%	2.9%	2.0%

*Proposed



STAFF REPORT

DATE: March 5, 2021

TO: MORPD Advisory Board of Directors

FROM: Daniel Barton, District Administrator

SUBJECT: Proposal for Professional Consultant Services to Prepare Engineer’s Report

DISCUSSION:

The current engineering contract is set to expire and it is time to renew a contract with SCI Consulting Group or explore other options. Mission Oaks has been with SCI for nearly 21 years. We have reached out to four companies for proposals. Two companies have responded by the deadline. This contract is between \$10,000 and \$15,000 annually. Therefore, we only need three written quotes. The companies and prices are listed below.

Firm	Fiscal Year 2021	Fiscal Year 2022	Fiscal Year 2023	Total
SCI Consulting Group	\$13,731	\$14,143	\$14,567	\$42,441
Francisco & Associates	\$13,950	\$13,950	\$13,950	\$41,850

RECOMMENDATION:

Francisco & Associates is the cheapest. The Advisory Board has had questions about SCI and some of the information they have provided so going with a new company with “fresh eyes” could be very beneficial. My recommendation is for the Board to approve Francisco & Associates proposal.

ATTACHMENTS:

- A-SCI Proposal
- B-Francisco & Associates Proposal



PROPOSAL FOR THE

MISSION OAKS RECREATION AND PARK DISTRICT

TO PROVIDE

**PROFESSIONAL CONSULTING, ENGINEER OF WORK AND LEVY
ADMINISTRATION SERVICES**

FOR THE

PARKS AND RECREATION MAINTENANCE IMPROVEMENT DISTRICT

MARCH 2021

SUBMITTED BY

SCIConsultingGroup

4745 MANGELS BOULEVARD
FAIRFIELD, CALIFORNIA 94534
PHONE 707.430.4300
FAX 707.430.4319
www.sci-cg.com

QUALIFICATIONS AND EXPERIENCE

FIRM QUALIFICATIONS

UNDERSTANDING OF THE DISTRICT SCI Consulting Group is the only firm which has formed the assessment district for the District. Moreover, we have served as the Assessment Engineer of Record for the District since 1999. Our level of understanding of the District and the assessments is clearly unmatched.

EXPERIENCE WITH SIMILAR POST-218 ASSESSMENTS SCI Consulting Group has successfully created over 30 agency-wide post Proposition 218 assessments for parks and recreation facilities in California that are very similar to your District's assessments. To our knowledge, there have been very few agency-wide post Proposition 218 parks assessments successfully formed by other firms. In addition, SCI has successfully formed over 300 post Proposition 218 Landscaping and Lighting assessments for neighborhoods and zones. These neighborhood area assessments are much easier to form and have less legal risk, and so are not directly comparable to the district-wide assessment, but still must meet all ongoing legal and procedural requirements. Clearly, SCI has more experience with post-218 agency wide park and recreation assessments than all other firms in the State combined. We firmly believe in, and are happy to provide further evidence of, our unmatched expertise and ability to justify the continued legally compliant collection of the District's Assessment District.

CONTINUITY OF STAFF AND FIRM SCI has been providing assessment engineering and levy administration services to public agencies for over 30 years, exclusively focused on these highly specialized services. Our staff and firm have unmatched continuity. SCI has retained the same management and service area focus for its entire 30 years of service.

LEGAL DEFENSIBILITY As the engineer and firm that created the District's post-218 assessment methodology and justification, John Bliss and SCI have the unmatched ability to continue to justify and support the assessments. If another engineer were to assume this important assessment engineering responsibility, we offer that he/she would not be as qualified or capable of defending the assessment methodology because they did not design it.

UNMATCHED RECORD OF RECOVERED REVENUES In nearly every case to date in which SCI began administering assessments, taxes, fees or charges previously handled by another firm, we have uncovered additional revenues due to incorrect or missing calculations by the previous levy administrator. These results, which are discussed in this proposal, should serve to demonstrate the level of effort we devote to this important role.

EXCEPTIONAL TECHNICAL CAPABILITIES Every person in our firm, aside from our clerical staff, is a database expert. We have developed in-house, specialized programs to improve our levy administration services. We are also GIS and mapping experts. We invite you to compare our database and technical expertise with the staff from any other firm.

EXCELLENT RESPONSIVENESS AND CUSTOMER SERVICE We invite you to call our toll-free taxpayer inquiry line at (800) 273-5167 and compare our level of service and responsiveness with any other firm. We answer calls directly with knowledgeable levy administration staff. We also provide the highest level of service and responsiveness for all our clients, including responding to all our clients within the same day.

OUR CLIENTS ARE OUR BEST REFERENCES We sincerely encourage you to speak with any of our clients. They will attest to the comprehensive nature of our services, our level of client responsiveness and our levy administration abilities.

FIRM EXPERIENCE

SCI Consulting Group is a public finance and urban economic consulting firm with over 30 years of expertise in assisting public agencies in California with administering and establishing assessments and other special levies. Our firm currently administers over 850 assessment, taxes and fees for over 120 public agencies throughout the State, comprising over 13,000,000 direct charges applied to parcels. SCI's planning projects have included hundreds of development impact studies, facility and financing plans, demographic studies, cost of service and fee justification studies, and other planning and real estate studies. SCI currently has a staff of over 15 highly qualified assessment administration, engineering and consulting personnel.

SCI also offers extensive expertise with the important legal and procedural issues involving benefit assessments, special taxes and fees. The principals at SCI are acknowledged experts on these public financing mechanisms and were involved with the cleanup legislation for Proposition 218.

In addition, our firm is a frequent presenter and columnist on local funding mechanisms for the American Public Works Association, Association of California Water Agencies, League of California Cities, California Society of Municipal Finance Officers, California Special Districts Association, California Fire Chiefs Association, California Stormwater Quality Association, California Parks and Recreation Society, Mosquito and Vector Control Association of California and other organizations.

Below is a partial list of our current parks and recreation clients:

- Arbuckle Recreation and Park District
- Auburn Area Recreation and Park District
- Bear River Recreation and Park District
- City of Colusa
- City of Lompoc
- City of Moorpark
- City of Palmdale
- City of Vacaville

- Claremont Unified School District
- Conejo Recreation & Park District
- Cosumnes Community Services District
- County of Placer
- El Dorado Hills Community Services District
- Fair Oaks Recreation and Park District
- Feather River Recreation and Park District
- Fulton-El Camino Recreation and Park District
- Hayward Unified School District
- Jefferson Union High School District
- Monterey Peninsula Regional Park District
- Mountains Recreation and Conservation Authority
- Pleasant Valley Recreation and Park District
- Rancho Simi Recreation and Park District
- Sequoia Union High School District
- Sunrise Recreation and Park District
- Twain Harte Community Services District

EXISTING LEVY OPTIMIZATION EXPERTISE

As noted, one of SCI Consulting Group's primary areas of expertise is the administration of assessments, fees and special taxes for public agencies. In all our years of experience in this specialized field, we have never missed a levy submission deadline and have an unparalleled track record of finding additional revenues for special levies that were previously administered by another firm. In fact, in nearly every case in which SCI has begun to administer special levies that were previously handled by another firm or public agency; we have uncovered often significant additional revenues due to incorrect previous assessment/tax/fee amounts or missing parcels that should be subject to the levies.

The table below summarizes the additional annual revenues we have uncovered for public agencies that previously relied upon another firm or agency to calculate and administer their assessments, fees or special taxes.

ADDITIONAL ANNUAL SPECIAL LEVY REVENUES FOUND

County of Los Angeles	\$226,000
City of Palmdale	\$152,000
County of Sonoma	\$150,000
City of San Diego	\$108,000
Cosumnes Community Services District	\$93,000
City of Pinole	\$84,000
Truckee Fire Protection District	\$60,000
City of Placentia	\$54,000
City College of San Francisco	\$50,000
Loomis Fire Protection District	\$33,700
Santa Clara County Open Space Authority	\$30,000
North Highlands Recreation and Park District	\$30,000
City of Vacaville (Over 125 separate districts)	\$25,000
Fairfield-Suisun Unified School District	\$25,000
Greater Los Angeles County Vector Control District	\$24,000
City of Folsom	\$24,000
West Valley Mosquito and Vector Control District	\$19,000
Orangevale Recreation and Park District	\$17,000
Orange County Vector Control District	\$12,000
Owens Valley Mosquito and Vector Control District	\$10,600
Claremont Unified School District	\$10,000
Walnut Creek School District	\$9,100
East County Fire Protection District	\$8,500
El Dorado Fire Protection District	\$7,100
City of Moorpark	\$5,000
Truckee-Donner Recreation and Park District	\$3,400
Easton Community Services District	\$1,800

ADDITIONAL SCI SERVICES

In addition to the projects shown above, SCI's projects have included surveys and ballot measures, development impact studies, facility and financing plans, demographic studies, cost of service and fee justification studies, and other planning and real estate studies. A summary of our services and capabilities is listed below:

REVENUE MEASURES

- Assessment District Formation / Ballot Proceedings
- Property Related Fee Determination / Ballot Proceedings
- Mello-Roos Community Facilities District Formation / Ballot Proceedings
- Parcel Tax / Special Tax Measures

OPINION RESEARCH AND REVENUE MEASURE FEASIBILITY ANALYSIS

PUBLIC FINANCE PROGRAMS AND ALTERNATIVES

- LAFCo Annexations and New District Formations
- Compliance with Proposition 218
- Continuing Disclosure & Dissemination Services
- Administrative Systems and Custom Software Solutions
- Parcel Audits and Tax Base Certification

PLANNING SERVICES

- Development Impact Fee Nexus Studies
- Developer Negotiations and Full Mitigation Fees
- School Facility Fee Justification Reports (Level 1)
- School Facility Needs Analysis (Level 2)
- Facilities Master Plans
- Utility Rate Studies
- Financing Plans
- Attendance Boundary Studies
- Demographic Studies
- Quimby Land Dedication and In-Lieu Fee Studies
- Cost of Service Analysis and Fee Justification
- Land Planning and Real Estate Services

SCOPE OF WORK

This section outlines the full service, comprehensive levy administration, assessment engineering services and other responsibilities SCI would perform throughout the fiscal year as the special levy administrator for the District. Our commitment is to provide these comprehensive services and in a way that will minimize the time and resources of the District. These services shall cover the Parks and Recreation Maintenance Improvement District (the “Assessment District”).

DEFINITIONS

District:	The Mission Oaks Recreation and Park District, its staff and Board of Directors
Board:	The Mission Oaks Recreation and Park District Board of Directors
Assessment District:	Parks and Recreation Maintenance Improvement District
SCI or Engineer of Work:	SCI Consulting Group
Administration:	Services related to the determination, levy and collection of the Assessment revenues

DETERMINATION OF PRELIMINARY LEVIES

On a twice-yearly basis, we recalculate and confirm our clients’ assessments on a parcel-by-parcel basis for all properties within the assessment district. SCI has developed over 50 unique assessment validation queries that we conduct on each parcel. Furthermore, we acquire, compare and incorporate additional data and property information from the District and other real property vendors, Geographic Information System (GIS) mapping, title company information vendors and other sources. This approach, while more time consuming than simply relying on Assessor property characteristics and previous levy amounts, has consistently proven to result in more accurate levies and higher overall special levy revenues.

Beginning each year in March, SCI will determine preliminary benefit units based on the most current Assessor’s data. We will research changes in property data, property usage, property valuations and any other changes from the previous year for parcels within the Assessment District and flag parcels that require property research to determine the appropriate benefit units. This process allows us to discover any issues with the Assessor’s data early. It also allows us to provide the District with a timely and accurate projection of the number of benefit units for the upcoming fiscal year, to help the District with its budgeting process.

ASSESSMENT ENGINEERING AND ENGINEER'S REPORT

As the Assessment Engineer of Record, SCI will annually prepare an Engineer's Report for the Assessment District. The Engineer's Report will include a description of services and improvements, costs estimates, assessment methodology, assessment diagram and the assessment roll. Each year SCI will carefully evaluate Proposition 218 developments that may have a bearing on the District's Assessment District. SCI will make recommendations for upgrades to improve the report's compliance with Proposition 218. SCI will review the proposed upgrades with the District, legal counsel and other parties, as necessary, and will incorporate their comments as appropriate. Additionally, electronic levy rolls sorted by Assessor Parcel Number and Property Owner's Name will be prepared and submitted to the District.

PREPARATION OF RESOLUTIONS AND NOTICE

SCI will prepare resolutions, the notice of public hearing and agenda reports as needed for the continuation of the assessments. SCI will also assist with the publication of the notice for the continuation of the assessments and will attend the public hearing.

DETERMINATION OF FINAL LEVIES

After the close of each fiscal year, SCI will determine the final levies based on the final lien roll data as of July 1. New or changed parcels will be identified and the final levies determined on a parcel-by-parcel basis.

QUALITY CONTROL

We take great pride in our levy determination process and our stringent quality control and oversight to ensure the accuracy of the levies. Each year for every special levy, we conduct validation queries on each parcel so any parcels that may require additional research can be identified, researched and determined. After the preliminary levies have been determined by the levy administrator, another levy administrator with SCI will perform a complete independent peer review and audit, including a parcel-by-parcel confirmation of the special levies. Any questions or issues uncovered are fully reviewed and resolved. These multiple stage reviews and quality assurance steps are a key element in SCI's proven ability to ensure the highest level of accuracy and to maximize special levy revenues for our clients.

LEVY SUBMITTAL AND CONFIRMATION

Once the special levies have been internally approved, SCI will prepare the final levy roll for submittal to the County Auditor. SCI will also meet the Auditor's levy roll submission requirements and will submit any necessary documents. Once the special levies are

received and approved by the County, SCI will communicate the confirmed special levy amounts with the District.

SCI can also develop and make available to the District an Internet based website that will allow District staff to quickly locate parcel data by owner name, parcel number, street address or other requested search criteria.

TAXPAYER INQUIRIES AND APPEALS

SCI will coordinate with the County Auditor for our taxpayer inquiry line at (800) 273-5167 to be placed aside the special levy amount on the County tax bill so taxpayers can directly contact SCI throughout the fiscal year with questions regarding the levy. We have representatives who are fluent in English and Spanish. We will also provide the County Auditor with a summary and overview of each special levy for internal staff use.

SCI will research and, if necessary, revise any levies which property owners consider to be based upon incorrect assessor information used to in the determination of the levy. If any taxpayer appeals a special levy for their property, SCI will investigate the levy amount and basis for appeal and will make a recommendation and finding for the District. In the event that the District finds that a special levy should be adjusted, SCI will adjust the levy according to the District's final determination. For any taxpayer appeals, SCI will coordinate with the District and the taxpayer as appropriate.

Our goal is to represent the District professionally and minimize any inconvenience to the inquiring taxpayer or the District.

ASSESSMENT DEFENSE

In the event of any question about the assessment or challenge, SCI would provide any necessary professional assessment engineering assistance with the justification and support of the assessments without additional charge. In comparison, we are not aware of any other firm which would similarly stand behind an assessment they created, let alone one that they did not create.

LEVY ADMINISTRATION SERVICES AGREEMENT

Below is a sample of SCI's standard agreement, for your review in the event that SCI is selected for this project. Alternatively, if the District prefers, SCI can instead consider the District's own agreement form.

THIS AGREEMENT is made on _____, 20__, between the **Mission Oaks Recreation and Park District**, ("District") and **SCI Consulting Group** ("Consultant" or "SCI"), a California Corporation, who agree as follows:

- 1. Scope of Work ("Work").** Consultant shall perform the work and render the services described in this Proposal (the "Work"). The Consultant shall provide all labor, equipment, material and supplies required or necessary to properly and competently perform the Work, and determine the method, details and means of doing the Work.
- 2. Payment.**
 - a.** In exchange for the Work, District shall pay to the Consultant a fee for completed phases of the Work. The total fee for the Work shall not exceed amounts set forth in the Fee Schedule shown below. There shall be no compensation for extra or additional work or services by the Consultant unless approved in advance in writing by District. The Consultant's fee shall include all of the Consultant's costs and expenses related to the Work.
 - b.** At the completion of each phase of the Work, the Consultant shall submit to the District an invoice for the Work performed. If the Work is satisfactorily completed and the invoice is accurately computed, the District shall pay the invoice within 30 days of its receipt.
- 3. Term.** This Agreement shall take effect on the above date and shall continue in effect until completion of the Work.
- 4. Insurance.**
 - a. Types & Limits.** The Consultant, at its sole cost and expense, shall procure and maintain for the duration of this Agreement the following types and limits of insurance:

Commercial General Liability	\$2,000,000 per occurrence \$4,000,000 aggregate
Automobile Liability	\$2,000,000 per accident
Workers' Compensation	Statutory limits
Professional Liability	\$2,000,000 per claim
Excess Liability (over General Liability & Auto Liability)	\$1,000,000 per occurrence & \$1,000,000 aggregate

- b. **Other Requirements.** The general liability policy(ies) shall be endorsed to name the District, its officers and employees as additional insureds regarding liability arising out of the Work.
 - c. **Proof of Insurance.** Upon request, the Consultant shall provide to the District proof of insurance.
- 5. **Indemnification.** The Consultant shall indemnify, defend, protect, and hold harmless the District, and its officers and employees from and against any and all liability, losses, claims, damages, expenses, demands, and costs (including, but not limited to, attorney, expert witness and consultant fees, and litigation costs) arising out of the Consultant's performance of the Work and caused by willful misconduct of or by the Consultant or its employees, agents and subcontractors.
- 6. **Entire Agreement.** This writing represents the sole, final, complete, exclusive and integrated expression and statement of the terms of this contract between the parties concerning the Work, and supersedes all prior oral and/or written negotiations, representations or contracts. This Agreement may be amended only by a subsequent written contract approved and executed by both parties.
- 7. **Independent Contractor.** The Consultant's relationship to the District is that of an independent contractor.
- 8. **Successors and Assignment.** This Agreement shall bind and inure to the benefit of the heirs, successors and assigns of the parties; however, the Consultant shall not subcontract, assign or transfer this Agreement or any part of it without the prior written consent of the District.
- 9. **No Waiver of Rights.** Any waiver at any time by either party of its rights as to a breach or default of this Agreement shall not be deemed to be a waiver as to any other breach or default.
- 10. **Severability.** If any part of this Agreement is held to be void, invalid or unenforceable, then the remaining parts will nevertheless continue in full force and effect.
- 11. **Governing Law and Venue.** This Agreement will be governed by and construed in accordance with the laws of the State of California.
- 12. **Default.** In the event that the Consultant defaults in the obligations of the Consultant under this Agreement, or the Consultant defaults in the performance of the terms and conditions of this Agreement, the District may, at its option, declare this Agreement to be in default and, at any time thereafter, may do any one or more of the following: a) enforce performance of the Agreement by the Consultant; or b) terminate this Agreement. In the event that this Agreement is terminated, payment shall still be due for all Work performed by the Consultant through the date of the termination.

13. Cancellation. The District or the Consultant may cancel this Agreement without cause. The party desiring to cancel this Agreement shall notify the other party in writing. In the event that this Agreement is cancelled, payment shall still be due for all Work performed by the Consultant through the date of the notification of cancellation.

14. Attorney's Fees. In the event any legal action is brought to enforce or construe this Agreement, the prevailing party shall be entitled to an award of reasonable attorney's fees, expert witness and consulting fees, and litigation costs.

15. Notice. Any notice, invoice or other communication that is required or permitted to be given under this Agreement shall be in writing and either served personally or sent by prepaid, first class U.S. mail or by commercial delivery service, addressed as follows:

Public Agency:

Mission Oaks Recreation and Park District
3344 Mission Ave
Carmichael, CA 95608

Consultant:

SCI Consulting Group
4745 Mangels Boulevard
Fairfield, CA 94534

Any party may change its address by notifying the other party of the change in the manner provided below:

_____	_____
_____	_____
_____	_____
_____	_____

FEE SCHEDULE

SCI shall be compensated for the performance of the Scope of Work as follows:

1. For fiscal year 2021-22, the total compensation for the Scope of Work shall be \$13,731 payable as follows:
 - a. Upon submittal of the special assessment levies to the County Auditor, the sum of \$8,200 shall be due.
 - b. On January 31 of the fiscal year, the remainder shall be due.
2. For fiscal year 2022-23, the total compensation for the Scope of Work shall be \$14,143 payable as follows:
 - a. Upon submittal of the special assessment levies to the County Auditor, the sum of \$8,500 shall be due.
 - b. On January 31 of the fiscal year, the remainder shall be due.
3. For fiscal year 2023-24, the total compensation for the Scope of Work shall be \$14,567 payable as follows:
 - a. Upon submittal of the special assessment levies to the County Auditor, the sum of \$8,850 shall be due.
 - b. On January 31 of the fiscal year, the remainder shall be due.
4. In the event that the District elects to request optional, additive scope of work, SCI will work with the District to negotiate compensation for these additional tasks, and execute an Addendum to the agreement for these additional services.
5. Incidental costs incurred by SCI for the purchase of property data, maps, travel and other out-of-pocket expenses incurred in performing the Scope of Work shall be reimbursed at actual cost by the District with total cost not to exceed \$1,500 per year, without prior authorization from the District.

Note: All costs associated with this proposal can be financed or refunded by assessment proceeds.

The Fee Schedule shown above is valid as long as this agreement is executed within 90 days from the date this agreement was submitted to the District.



DESCRIPTION OF PROPOSED SERVICES

The Mission Oaks Recreation and Park District (the “District”) is responsible for operating parks, recreation areas, recreation facilities and other public resources in the Arden-Arcade and Carmichael Communities. The District’s goal is to enter a contract with a qualified firm to provide benefit assessment engineering and professional assessment administration services for the District’s Parks and Recreation Maintenance and Improvement District (“PRMID”), which provides a revenue source for park maintenance and improvement. Pursuant to the District’s Request for Proposal, the following describes our project understanding, project approach, and proposed scope of services.

PROJECT UNDERSTANDING

In 2006, the District conducted its most recent property owner assessment ballot proceeding for the PRMID pursuant to the requirements of Proposition 218 and the Landscaping and Lighting Act of 1972. During this property owner ballot proceeding, it was determined the assessment ballots submitted in opposition to the proposed assessments did not exceed the assessment ballots submitted in favor of the assessments. As a result, the District Board gained the authority to approve the levy of the proposed assessments for Fiscal Year 2006-07 and continue to levy them in future years. The property owners also approved an annual escalator in the maximum annual assessment equal to the annual change in the Consumer Price Index (“CPI”) for the San Francisco Bay Area as of December of each succeeding year, with the annual escalator not to exceed 3% in any given fiscal year. In the event the annual change in the CPI exceeds 3%, the percentage in excess of 3% can be cumulatively reserved and added to the annual change in the CPI for years in which the annual change is less than 3%.

The PRMID is comprised of two Benefit Zones and currently generates over a million dollars from approximately 17,800 parcels. The District Board must annually approve an engineer’s report and conduct a public hearing to levy PRMID assessments for the ensuing fiscal year. The engineer’s report will include a boundary diagram of the assessment district, a description of the improvements to be maintained, an estimate of cost associated with the improvements, the formula or method of apportionment of assessments in proportion to the estimated benefits conferred to property from the improvements, and the net amount that will be levied upon all assessable parcels of land within the assessment district for the ensuing fiscal year.



PROJECT APPROACH

Francisco and Associates, Inc. is a leading professional firm which forms and administers financing districts for public agencies throughout California. We recognize that changing consultants can be difficult on District staff and therefore understand how important it is to have a good transition plan and expert staffing available to implement the plan in an efficient and effective manner. Many of the financing districts we work on today were formed by other consultants. Previous experience with the transitioning of these projects has allowed us to develop an approach that is seamless and minimizes impact to District staff. In 2009, we took over the administration of two (2) Landscape and Lighting Assessment Districts (LLADs) from another consultant for the Cordova Park and Recreation District and we continue to administer them today (see Section V of this proposal). In 2020, we took over the administration of seven (7) LLADs from another consultant for the Southgate Park and Recreation District. During the transition process of these LLADs, we created a database from scratch utilizing the LLAD boundaries and County's secured tax roll. We then provided District staff with a detailed listing of data needed from the previous consulting firm so there was no ambiguity in what was needed and being requested. Once the data was received, we were able to conduct parcel audits to ensure the correct parcels were being assessed the correct amounts per the methodology in the Engineer's Report by comparing the databases, identify discrepancies, and made recommendations regarding revisions to the Engineer's Reports to provide clarity and strengthen compliance with Proposition 218. Our approach is focused around providing clear communication and always providing a qualified project team that is led by one primary point of contact. Your project team will not change from year to year and will always be available to the District.

We will have a kickoff meeting with District staff where key members of your project team will be introduced, and an outline of the upcoming year's project and schedule will be discussed. Following our kickoff meeting, we will focus on obtaining the prior year's data, establishing processes and procedures specific to the PRMID, validating the data using our quality control measures, and meeting with District staff to discuss any issues identified (if any) and present options to resolve any issues for District staff's consideration.

A detailed breakdown of our scope of services follows.



SCOPE OF SERVICES

The services below are to be provided annually to ensure all statutory and/or legislative requirements are fulfilled so the District can receive all the appropriate revenues.

Task 1 – Project Kickoff Meeting

Meet with District staff and other project team members to review the scope of work, project schedule, operation & maintenance budgets, capital replacement budgets, assessment data, and any changes to the PRMID from the previous fiscal year. Coordinate with District staff to determine if there have been any annexations or de-annexations to the PRMID which may affect revenues. Identify if there have been any changes in the number and types of improvements maintained from the previous fiscal year. Discuss the preliminary project schedule and finalize pertinent milestone delivery dates with District staff.

Task 2 – Collect Available Data

Collect available data from the County Assessor's office, third party real property information vendors, and from District staff that is pertinent to the annual administration of the PRMID. Examples of data to be collected for the ensuing fiscal year includes the County's closed secured property tax roll, prior and current year's maintenance & operational budgets, listing of existing and proposed improvements, etc.

Task 3 – Database Analysis

Develop the ensuing year's databases which will have the required parcel attributes/characteristics by Benefit Zone which are needed to calculate the ensuing year's assessments. This will include a review of the County's closed secured property tax roll and identifying parcel changes that have occurred from the prior year. If necessary, field check any parcels that have inadequate or questionable parcel information. Summarize all parcel changes which includes old and new parcel numbers, parcel attributes used to calculate the assessments, prior year's assessment amount and the ensuing year's proposed assessment amount. In addition, the databases will have property owner name, mailing information and situs address which can be used for the mailing of legal notices and newsletters.

Task 4 – Maximum Annual Assessment Calculation

Calculate the maximum annual assessment that can be levied for each class of property within each Benefit Zone for the ensuing fiscal year.



Task 5 – Update Assessment Diagrams

Update the District’s existing Assessment Diagrams to include updated parcels within each Benefit Zone. This includes all parcels that have either annexed or de-annexed into the PRMID from the prior fiscal year.

Task 6 – Prepare Fiscal Year Budget and Cost Estimates

Coordinate with District staff to obtain the line-item budget data and projected cost estimates needed to calculate the appropriate annual assessments for the ensuing fiscal year. This will include review and comment of the budgets and assisting staff with analyzing the capacity to collect for future capital improvements.

Task 7 – Draft Preliminary Engineer's Report

Based upon the information received at the project kick-off meeting and other team meetings, prepare the Draft Preliminary Engineer’s Report. The Draft Preliminary Engineer’s Report will include a description of improvements, plans and specifications, the ensuing year’s maintenance budgets/costs for each Benefit Zone, the benefit spread methodology, assessment district diagram and a listing of individual assessments for the ensuing year in accordance with all requirements of applicable laws. In accordance with Proposition 218, the Engineer’s Report will be prepared, signed, and stamped by one of our on-staff Registered Professional Engineers.

Task 8 – Project Team Meetings/Assessment Analysis

Meet with District staff as necessary to address issues pertaining to costs, improvements, statutory requirements, and benefits conferred. Provide analysis of any increase and/or decrease in assessments, as well as contributions to be made from other funding sources. Review mailed and published legal notices and establish dates for public meetings and public hearings, if required.

Task 9 – Submit the Draft Preliminary Engineer's Report to District Staff

Submit and review the Draft Preliminary Engineer’s Report with District staff.

Task 10 – Prepare Draft Staff Reports, Notices, and Resolutions

Prepare draft staff reports, notices, and Resolutions for District Board approval as requested by District staff.



Task 11 – Prepare Final Staff Reports, Notices, and Resolutions

Based upon comments received from District staff prepare the final versions of all staff reports, notices, and Resolutions and submit to District staff for District Board approval.

Task 12 – Prepare Final Preliminary Engineer's Report

Based upon the comments received from District staff on the Draft Preliminary Engineer's Report, prepare the Final Preliminary Engineer's Report and submit to District staff for District Board approval.

Task 13 – Adoption of the Resolution of Initiation, Resolution of Intention and Approval of the Preliminary Engineer's Report

If requested, attend the District Board meeting regarding the adoption of the Resolution of Intention and approval of the Preliminary Engineer's Report. Assist District staff as necessary during those proceedings.

Task 14 – Final Engineer's Report

Based upon the comments received from District staff and legal counsel regarding the Preliminary Engineer's Report, prepare the Final Engineer's Report for District staff review and approval.

Task 15 - Public Hearing

If requested, attend the Public Hearing regarding the approval of the Final Engineer's Report and adoption of the Resolution authorizing the levy of assessments. Assist District staff as necessary during those proceedings.

Task 16 – Auditor's Report

Prepare the annual Auditor's Report using non-proprietary software programs to convert the assessment data into the County's required electronic format. The Auditor's Report will include all database changes that were necessary as the result of parcel data changes from the County's closed property tax roll. The updated data resulting from parcel changes may include, but not be limited to, new parcel numbers due to land divisions or consolidations, ownership information, mailing address, situs address, acreage, benefit units, assessment amounts, etc. Submit the final assessment roll to the County for inclusion on the ensuing year's property tax bills. If there are any rejected parcels resulting from the first submittal, we will research them and resubmit the parcel data to the County to ensure that the District receives all the revenue they are entitled to.



Task 17 – Filing of Engineer’s Report, Assessment Diagrams and Resolutions Authorizing the Levy of Assessments

In accordance with the County’s annual submittal requirements, file the Engineer’s Report, Assessment Diagram and Resolution authorizing the levy of assessments with the County Auditor’s office.

Task 18 – Final Assessment Verification

Coordinate with the County each fiscal year to verify that all the assessments have been levied on each assessable property owner’s property tax bill.

Task 19 – Provide Final Assessment Data to District

Meet with District staff to confirm the format the District would like to receive their ensuing year’s final assessment data. Francisco & Associates, Inc. will deliver the data in an electronic format that is easily accessible and meets District staff preferences. Provide periodic reports to the District regarding the assessments and assessment collections as requested.

Task 20 – Property Owner Point of Contact

Provide a number for use by property owners or other interested citizens, which may be listed as the contact on property tax bills. Provide qualified staff that speak English and Spanish during regular business hours to answer questions regarding the collection of the assessments. If the property owner question requires consultation with District staff, coordinate with District staff quickly to make sure the question is resolved promptly.



GENERAL DESCRIPTION OF THE FIRM AND EXPERIENCE

Francisco & Associates, Inc. was established in the San Francisco Bay Area in 2000 and is a certified small business firm with the State of California. Our firm was established to provide financial engineering services to all public sectors throughout California. The principal staff members of Francisco & Associates, Inc. have over fifty (50) years of combined public financing and municipal engineering experience, which involves the formation and administration of over 300 special financing districts throughout California. The services provided by Francisco & Associates, Inc. generally consist of:

- Community Facilities District Formation & Administration (Mello-Roos);
- Maintenance District Formation & Administration (1972 Act and 1982 Act);
- Assessment District Formation & Administration (1913/1915 Act);
- Special Fee District Formation & Administration;
- Special Tax District Formation & Administration;
- Auditing Services;
- Proposition 218 Compliance; and
- Public Relations/Noticing & Balloting

The staff at Francisco & Associates, Inc. have performed a variety of tasks associated with the aforementioned services, including, but not limited to, preparation of Assessment Engineering Reports, Special Tax/Fee Reports and conducting Special Tax/Fee Audits, preparation of Feasibility Studies, development of special tax formulas, development of operational budgets, revenue forecasting, compliance reviews with Proposition 218 and public presentations to neighborhood groups (HOAs), organized community groups, City Councils, Boards of Supervisors, Board of Directors and at public finance seminars.

Another important factor that occurs behind the scenes in our company is our quality control program. When a company, such as ours, is responsible for the levying of \$390,000,000 in assessments, special taxes, and fees for over 3.9 million parcels annually it is extremely important to have in place sound quality control measures. Our quality control program is comprehensive and extremely rigorous which is why if you talk to any of our clients you will hear that our work is accurate, clear, and concise.

Finally, the goals for our company are quite simple; listen to our clients, provide quality service with a personal touch and be extremely responsive. Because these goals have always been instilled in our staff it has allowed us to say that none of our existing clients have ever strayed to one of our competitors. This unprecedented record is the result of our quality work, attention to detail and listening to our clients' needs.



ASSESSMENT DEFENSE

In the event of a legal challenge to the assessments or a claim by a property owner that they do not receive special benefits or other allegations, our firm will provide an analysis and supporting narrative in accordance with the special benefit methodology described in the engineer's report. If modification to an assessment is appropriate based on the analysis, our firm will make a recommendation to District staff for approval and implementation. The fees for these services will be billed on a time and materials basis at the billing rates included in Section VI of this proposal.

STAFF REPORT



DATE: March 4, 2021

TO: MORPD Advisory Board

FROM: Nghia Nguyen and Pati Todd – Finance Committee
Daniel Barton, District Administrator
Darren Woodland, Finance Manager
J.R. Hichborn, Parks Superintendent
Debra Tierney, Administrative Services Manager

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

BACKGROUND:

The Finance Committee met with staff to review the preliminary budgets. The committee reviewed the General Fund budget and agreed to recommend the FY 2021-22 General Fund budget as presented. They recommended more money be placed in teen programming to ensure staff has enough resources.

These allocations are proper and within the guidelines established as part of the budget process. Staff has prepared the FY 2021-22 General Fund (336A) Preliminary budget for your review and comment. The preliminary budget is due to the County Executive Office following the March 9, 2021 board meeting.

DISCUSSION:

Staff is anticipating a slight increase in property taxes as the country recovers from COVID-19. Staff has chosen to take a conservative approach to this year's budget. However, we did add some money from our carryover to Recreation Programs. We also have \$400,000 dedicated for Capital improvements. There also was a COLA of 1.3% added. These additions will show up in our Supplies and Services and Salaries and Benefits budgets and can be adjusted in the future if there is an economic downturn.

These numbers are rough and subject to change by the end of July when all final revenue and expenditures are accounted for by the Department of Finance. Staff will bring to you a final budget in August once the County closes FY 2020-21 budget cycle.

RECOMMENDATION:

That the Advisory Board approves the Preliminary MORPD (336A) Budget for FY 2021-22 as recommended by the Finance Committee and staff.

ATTACHMENTS:

- A-Preliminary Budget Narrative
- B-Budget Summary
- C-Budget Detail



Fiscal Year 2021-2022 Preliminary Budget Narrative

1. Revenue to fund the General Fund Budget (336A)

\$3,020,170	Property taxes and interest
\$793,392	Recreation charges and rentals (This is dependent on the county's COVID-19 guidelines. This number is usually around \$1,000,000)
<hr/>	
\$3,813,562	Total Anticipated Revenue for Fiscal Year Ending June 30, 2022
\$405,711	Carryover from FY 2020-2021
<hr/>	
\$4,219,273	Total

- 2. The District General Fund Budget (336A):** This covers all seasonal and full-time employee salaries and benefits, all operational and administrative overhead such as insurance, communication equipment, services and supplies that are associated with providing recreation programs and parks for the public to enjoy. In addition, 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. Expenditures General fund budget (336A).

\$2,397,846	Salaries and benefits (this includes all full time and seasonal employees and a 1.3% COLA right now the index is at 2%).
\$1,239,680	Services and Supplies
<hr/>	
\$3,637,526	Total for salaries and supplies (this is lower than our anticipated revenue of \$3,785,264 so we will be taking in more than we will be spending).
\$152,000	This is \$150,000 in contingences. (we have only spent this 3 times in our District's history, and this is for emergency use. Such as, our roof at the

	community center needed to be replaced because of unforeseen damage).
\$400,000	Capital improvements
\$9,747	Add to reserve
<hr/>	
\$4,209,526	Total expenditures (this amount should add up to total expected revenue).

4. Projects are identified for the Fiscal Year 2021-22 General fund Budget (336A)

Gibbons Community Center HVAC	\$ 257,000
ADA sidewalk replacement (Cowan)	\$ 36,000
Gibbons Park replace asphalt behind center	\$ 52,000
Maddox Park ADA sidewalk repair	\$ 55,000
TOTAL	\$ 400,000

5. District's Financial Health

The District has financially fared well throughout COVID-19. We have a healthy reserve of over \$1.5 million and so far, we have not needed to pull from these funds. At this time, we don't anticipate needing to pull from our reserves. The district has been fortunate in rising tax dollars we have received from property taxes. Unlike cities or other Districts, MORPD does not get any funds from sales tax so our tax base of property taxes is more reliable. The question, however, remains when will be getting back to "normal" and receive Community Center rental and picnic rental monies. We have been fortunate with increase in property taxes and the ability to lower overhead expenditures during the pandemic. I do believe with vaccines going out and youth sports starting up again it is only a matter of time before in-person classes will begin. This is very good news and it is my hope the District will be able to bring classes and activities back to in-person for the residents of MORPD soon.

Daniel Barton
 District Administrator
 Mission Oaks Recreation & Parks District

CARRYOVER	Adopted FY2021	Estimated	FY2022 Prelim
Carryover	828,034	828,034	405,711
REVENUE	Adopted FY2021	Estimated	FY2022 Prelim
Property Taxes/Interest	2,952,303	2,991,872	3,020,170
Recreation Chrg & Rental	687,290	688,675	793,392
Subtotal	3,639,593	3,680,547	3,813,562
Reserve Release	-	-	-
TOTAL CARRYOVER + REVENUE	4,467,627	4,508,581	4,219,273
	Revenue Carryover	40,954	
EXPENDITURES	Adopted FY2021	Estimated	FY2022 Prelim
Provision for Reserve	-	-	-
Salaries and Employee Benefits	2,431,007	2,343,718	2,397,846
Services and Supplies	1,179,560	1,077,185	1,259,680
Interfund Chrgs/Contingency	152,000	1,907	152,000
Capital Improvements	425,000	400,000	400,000
TOTAL EXPENDITURES	4,187,567	3,822,810	4,209,526
	Expense Carryover	364,757	
		Current Reserve Balance	1,508,297
		Provision for Reserve	9,747
		FY20- 21 Balance	1,518,044

Account Number	Account Title	FY 20-21 Adopted Budget	FY 20-21 Estimated Year End	Difference	FY 21-22 Prelim Budget	Change Adopted vs. Base Budget	Provide a detailed description of what is budgeted in each account AND an explanation of changes from Adopted Budget to Actual YE and Adopted Budget to Base (including AARs or other significant changes)
EXPENSES							
1000 Salaries & Employee Benefits							
10111000	S & W Full-time	1,253,384	1,168,071	85,313	1,221,726	(31,658)	COLA, Step Increases
10112100	Part-time / Seasonal Help	371,570	373,592	(2,022)	365,804	(5,766)	Decrease due to COVID19
10112400	Advisory Board Members	6,000	2,550	3,450	6,000	-	Board of Directors
10113200	Time/One Half - OT	-	519	(519)	1,000	-	Unknown and must be approved. Overtime at 40 hours per week. FLSA Standard
10114300	Allowances	6,000	6,000	-	6,000	-	District Administrator Contract - Travel & Incidentals
10115200	Terminal Pay	15,000	9,628	5,372	-	(15,000)	Vacation and Severance Pay -
	Salaries	1,651,954	1,560,360	91,594	1,600,530	(52,424)	
10121000	Retirement - SCERS	409,750	332,771	76,979	428,417	18,667	Rate Increases due to salaries steps
10122000	OASDHI - Employer Cost	23,039	22,112	927	23,106	67	Decrease to Less Seasonal/Part-time Help
10123000	Group Ins. - Employer Cost	239,334	328,559	(89,225)	239,234	(100)	HMO Programs w/ Vision
10123002	Dental Plans - Employer Cost	31,284	26,254	5,030	31,284	-	Delta Dental
10123003	Life Insurance - Employer Cost	371	336	35	370	(1)	Group Life Insurance - \$18,000
10123100	Vision Insurance - Employer Cost	350	343	7	350	-	Option for participation in Vision Service Plan (VSP) Employee Pay
10124100	Comp Ins. - Employer Cost	59,637	57,593	2,044	58,988	(649)	CAPRI-CARPD Agency Pool and JPA
10125100	SUI - Employer Cost	15,288	15,390	(102)	15,567	279	Based on State CA Rate Adjustments
	Benefits	779,053	783,358	(4,305)	797,316	18,263	
	Total Salaries & Emp Benefits	2,431,007	2,343,718	87,289	2,397,846	(33,161)	
2000 Services and Supplies							
20200500	Adv/Legal Notices/Marketing	3,600	878	2,722	2,850	(750)	Ads, Banners, Job Announcements, Bids
20201500	Blueprints & Copying Services	-	-	-	-	-	Blue Prints & Copy for District Projects
20202100	Books, Periodicals Subsc Srvc	200	34	166	150	(50)	Newspaper Subscriptions/Seminar Materials
20202200	Books, Periodicals Supplies	-	-	-	500	500	Educational Resources and Manuals
20202900	Business & Conference Exp.	5,000	6,544	(1,544)	5,500	500	CPRS, CSDA, NRPA, CARPD

20203500	Education & Training Services	2,000	5,243	(3,243)	8,535	6,535	Sportsman Training, Seminars - Regulatory & Skill Development , Park Expo
20203600	Education & Training Supplies	500	-	500	-	(500)	Education & Training Materials
20203900	Employee Transportation	3,725	2,743	982	3,075	(650)	Mileage for Employee - District Business
20205100	Insurance/Liability - CAPRI	112,000	79,407	32,593	112,000	-	Liability, HUB (offset by rentals), Volunteer Insurances. FY15-16 Dividend of 11k added to Revenue
20206100	Memberships	7,910	7,940	(30)	9,120	1,210	CPRS, CSDA, NRPA, CARPD, CEA, Tree Foundation, Urban Creeks, Irrigation Association, Carmichaels Chamber and Kiwanis Club; Arden Arcade Rotary
20206500	Photo & Film Services	100	92	8	100	-	Print Development
20206600	Photo & Film Supplies	100	31	69	100	-	Rechargeable Batteries and Print Material
20207600	Office Supplies	5,000	4,844	156	5,000	-	Recycled Paper, Clips,
20208100	Postage Services	11,500	11,226	274	11,500	-	UPS, Fed Ex, Stamps, Meters
20208101	Metered Mail	-	30	(30)	-	-	<i>Delete Account</i>
20208500	Printing & Binding Services	9,000	9,000	-	17,000	8,000	Brochure, Flyers, Registration Forms, Business Cards, Copier Printing
20211100	Bldg. Maintenance Services	13,000	13,000	-	15,000	2,000	HVAC Systems & Monitoring
20211200	Bldg. Maintenance Supplies	8,400	8,400	-	11,050	2,650	Carpentry and Maintenance Supplies
20212200	Chemical Supplies	625	625	-	2,500	1,875	Splash Pad Maintenance/Water Quality
20213100	Elect Maintenance Services	2,000	285	1,715	2,000	-	Cabling and Connectivity for Facilities & Lights
20213200	Elect Maintenance Supplies	2,500	2,042	458	2,300	(200)	Electrical Wire, Cables, Tubing, Electrical Equipment
20214100	Land Improvement Services	19,250	13,554	5,696	38,500	19,250	Repairs to Park Infrastructure, Turf, Benches, Signs, Picnic Areas, and Water Fountains
20214200	Land Improvement Supplies	27,000	19,486	7,514	15,950	(11,050)	Equipment & Supplies for Support and Maintenance
20215100	Mech Systems Services	15,400	12,664	2,736	12,100	(3,300)	
20215200	Mech Systems Supplies	2,100	346	1,754	4,400	2,300	
20216100	Painting Services	1,000	2,830	(1,830)	1,000	-	Professional Painters for Area Projects
20216200	Painting Supplies	2,500	1,823	677	2,500	-	Supplies for minor paint jobs
	sub total	254,410	203,068	51,342	282,730	28,320	
2000 Services and Supplies							
20216700	Plumbing Services	6,500	2,390	4,110	5,000	(1,500)	Professional Plumbers and Services
20216800	Plumbing Supplies	10,700	14,174	(3,474)	16,000	5,300	Plumbing tools and equipment for light maintenance
20218100	Construction Svc/Sup	-	267	(267)	-	-	<i>Delete Account</i>
20219100	Electricity / SMUD	78,750	78,750	-	78,750	-	Electricity for Buildings and Park Lights
20219200	P G & E	7,000	7,000	-	6,000	(1,000)	District Office, MOCC, Swanston, Shop
20219300	Refuse Collection & Disposal	20,000	20,000	-	16,750	(3,250)	Monthly Garbage Collection & Disposal
20219500	Sewage Disposal	9,000	8,750	250	8,750	(250)	Monthly Services for All Facilities/Invoices held at County FY18-19 Paid FY19-20
20219700	Telephone Services	23,000	22,500	500	23,000	-	Moving to VOIP
20220500	Auto Maintenance Services	7,000	7,000	-	8,000	1,000	Standard Maintenance for Fleet

20220600	Auto Maintenance Supplies	2,100	2,100	-	3,400	1,300	Basic Supplies for Fleet
20222600	Expendable Tools	3,000	3,000	-	5,250	2,250	Hardware and Hand Tools
20222700	Cell Phone	7,000	6,930	70	7,000	-	T-Mobile and Reimbursements
20223600	Fuel & Lubricants	17,000	19,439	(2,439)	19,000	2,000	District Fleet, Van Trips, ASA Shuttle, & Irrigation Van - Price Increase
20226200	Office Equipment Maint Sup	3,800	3,800	-	3,800	-	Backup Batteries, Toner, Ink, Laptops
20226500	Inventoriable Equipment	25,000	20,475	4,525	28,000	3,000	Computer Rotation and Infrastructure for Network
20227500	Rents & Leases	19,800	19,826	(26)	22,300	2,500	Misc Parks Equipment and Copiers /Preschool
20228100	Shop Equip Maint Svcs	500	-	500	-	(500)	
20229100	Other Equipment Services	250	1,056	(806)	500	250	Equipment Maintenance Svcs
20229200	Other Equipment Supplies	500	1,000	(500)	3,000	2,500	Misc Supplies not Identified
20231300	Uniform Allowance	9,800	9,800	-	9,800	-	Safety Boots, Uniforms, and Towel Service
20231400	Clothing & Personal Supplies	6,500	7,879	(1,379)	3,600	(2,900)	Program Participant T-shirts; Some Staff Shirts.
20232100	Custodial Services	77,000	77,000	-	84,700	7,700	Contract Service for Park Restroom and Facilities
20232200	Custodial Supplies	17,600	16,100	1,500	14,700	(2,900)	Paper Products, Cleaning Agents, and Cleaning Equipment
20233200	Food/Catering Sups	9,000	9,000	-	11,000	2,000	Camps Programs, Afterschool Programs, Volunteer Luncheons, Jr. Leader Training, Coffee Service
20234200	Kitchen & Dining Supplies	1,100	1,100	-	1,100	-	Utensils, Napkins, Cups, Plates - Special Events & Programs
20244400	Medical Supplies	800	800	-	800	-	First Aid Supplies, Ice Packs, etc.
	sub-total	362,700	360,136	2,564	380,200	17,500	
20250500	Accounting Services	2,700	2,700	-	2,700	-	Financial Transaction Report and CAFRA Reports
20250700	Tax/Assess Collection	50,575	50,575	-	50,575	-	County Property Tax Collection Fee
20254100	DOJ/Sheriffs - Fingerprints	3,000	3,000	-	3,000	-	Livescans and Fingerprinting
20254400	Safety Supplies - IIPP	5,500	-	-	10,450	4,950	OSHA & SB198 Compliance, Safety Committee
20257100	Security Service	115,200	140,909	(25,709)	147,400	32,200	Sheriffs Off Duty/FEC Police
20259100	Other Professional Services	27,000	27,000	-	27,000	-	Audit Services FY18-19 and FY19-20
20281100	Computer System Services	20,000	31,029	(11,029)	20,000	-	District Network Manager & Backup Services
20281200	Computer Equip - Supplies	15,000	5,704	9,297	2,000	(13,000)	Decrease due to Correctly Identifying Costs for Systems Rotation Plan for CPU, Lab Tops/Tablets, Cell Phones, and Computer Accessories
20281201	<i>Computer Hardware</i>	-	-	-	10,000	-	<i>This account for Zoom, Adobe, When I Work, Facility Dude, and other Licensing Fees & Subscriptions</i>
20281202	<i>Computer Software</i>	-	-	-	3,000	-	
20281304	Sales Tax Adjustment	1,000	(367)	1,367	1,000	-	This is charged for Sales Tax Board of Equalization
20285100	Recreation Services	188,000	183,754	4,246	188,000	-	Contractors, Instructors, Vendors, SCIP Programs
20285200	Recreation Supplies	14,000	7,000	7,000	14,000	-	DO, MOCC and SCC Programs

20285300	Recreation Programs P-S	70,000	15,000	55,000	70,000	-	Teen Program Planning & Development
20287800	Merchant Services - County	5,000	5,000	5,000	5,000	-	Credit Card Fees: Online Registration Fees
20288000	Prior Year Service Expenditure	-	-	-	600	600	Prior Year Sales Tax Audit - County DOF
20289800	Other Operating Exp Services	1,250	1,250	-	1,250	-	District Meeting Materials
20289900	Other Operating Exp Supplies	3,950	3,950	-	3,700	(250)	Employee Recognition
20291100	D-Tech (Internet Service Provder)	36,500	36,500	-	36,000	(500)	Consolidated Communication - Internet Services
20291500	COMPASS Access Fee	3,775	3,678	97	3,775	-	Services
	sub total	562,450	513,981	45,269	596,750	34,300	
	Grand Total Services & Supplies	1,179,560	1,077,185	99,175	1,259,680	80,120	

3000 Taxes/License/Assessments							
34345000	Tax/License/Assessment	2,000	1,907	93	2,000	-	District Contribution to Assess & SAFCA
4000 Capital Improvements							
42420100	Buildings	-	-	-	257,000	-	Gibbons HVAC
42420200	Structures & Improvements	425,000	400,000	25,000	143,000	-	ADA Compliance Project
43430110	Capital Equipment	-	-	-	-	-	
		425,000	400,000	25,000	400,000	25,000	
				25,000			
7000 Contingency Fund							
79790100	Contingency Appropriation	150,000	-	150,000	150,000	-	Mid Year Adjustments or Emergency Cost
	Grand Totals	4,187,567	3,822,810	364,757	4,209,526	21,959	
	Carryover	364,757					
	Fund Balance	828,034	828,034	-	405,711		*Carryover from Revenue & Expenditures
	Reserve Release	-	-	-	-		

REVENUE							
9000 Property Taxes & Interest							
9101	Prop Tax - Cur Secured	2,673,853	2,728,422	54,569	2,756,720	82,867	Apportioned Taxes for Sacramento County
9102	Prop Tax - Cur Unsecured	94,000	94,000	-	94,000	-	Secured Redemption Taxes - Prior Year
9103	Supplemental Prop Tax	66,000	66,000	-	66,000	-	
9104	Prop Tax Secure Delinq	20,000	20,000	-	20,000	-	
9105	Prop Tax Sup Delinq	3,500	3,500	-	3,500	-	
9106	Prop Tax Unitary	58,000	58,000	-	58,000	-	
9120	Prop Tax Redempt	100	100	-	100	-	
9130	Prop Tax - Prior Unsecured	1,500	1,500	-	1,500	-	
9140	Penalties	350	350	-	350	-	
	sub total	2,917,303	2,971,872	54,569	3,000,170	82,867	
9410	Interest Income	35,000	20,000	(15,000)	20,000	(15,000)	Interest based on Treasurer Accounts Rates
9429	Bldg. Rental - Other	27,500	26,664	(836)	27,500	-	Community Centers and Picnic Reservations
9448	Recreation Concessions	-	-	-	-	-	
9522	Homeowner Prop Tax Relief	26,500	26,500	-	26,500	-	Compensation from Revnue Loss of Businessess
9532	Aid County Funds	30,000	33,661	3,661	30,000	-	Hazelwood Retention Basin
9569	State & Local Grants	86,850	86,850	-	177,952	91,102	State Parks Per Capita Grant (\$177,952)
9646	Recreation - Svc Charge	446,440	450,000	3,560	446,440	-	Recreation Classes, Programs, Activities, Special Events
9690	Lease Property	-	30,000	30,000	30,000	30,000	T Mobile Cell Tower
9699	SVC Fees Other	30,000	-	(30,000)	-	-	
9710	Cash Overages	-	-	-	-	-	Petty Cash Fund
9730	Donations & Contributions	10,000	5,000	(5,000)	15,000	5,000	Coffee Fund, Trusts, Misc Donations Seniors
9740	Insurance Proceeds	10,000	10,000	-	20,000	10,000	CAPRI Dividends. HUB - Rentals
9790	Misc. Other Revenue	20,000	20,000	-	20,000	-	Restitutions, Reimbursements,
979904	Prior Year Misc Revenue	-	-	-	-	-	
	sub-total	722,290	708,675	(13,615)	813,392	121,102	
	Total Revenue	3,639,593	3,680,547	40,954	3,813,562		
	Grand Total	4,467,627	4,508,581	40,954	4,219,273	203,969	
	Carryover		40,954		4,209,526		
					9,747		
			FY2019-20 Reserve Balance	1,508,297			
				9,747			
			FY20-21 Balance	1,518,044			

STAFF REPORT



DATE: March 4, 2021

TO: MORPD Advisory Board

FROM: Nghia Nguyen and Pati Todd – Finance Committee
Daniel Barton, District Administrator
Darren Woodland, Finance Manager
J.R. Hichborn, Parks Superintendent
Debra Tierney, Administrative Services Manager

SUBJECT: Approve Preliminary Mission Oaks Maintenance and Improvement District Budget (336B) for Fiscal Year 2021-22

BACKGROUND:

As part of the annual county budget process, staff has prepared the FY 2021-22 Preliminary Assessment Budget for your review. The preliminary budgets are to be submitted to the County Executive Office following the March 9, 2021 board meeting.

DISCUSSION:

The Assessment District capital improvement projects includes, but is not limited to, ADA improvements, a new playground and replenish playground fiber throughout our parks. This would also include the need to pay for water services, landscape, and irrigation contract.

RECOMMENDATION:

That the Advisory Board approves the Preliminary Mission Oaks Maintenance and Improvement District Budget (336B) for Fiscal Year 2021-22 as presented by the Finance Committee and staff.

ATTACHMENTS:

- A-Preliminary Budget Narrative
- B-Budget Summary
- C-Budget Detail



Fiscal Year 2021-2022 Preliminary Budget Narrative

1. Revenue to fund the Assessment District Budget (336B)

\$1,027,446 Annual assessment
 \$202,100 Carry over from FY 2020-2021

\$1,229,546 Total Anticipated Revenue for Fiscal Year Ending June 30, 2022

2. **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.

3. **Expenditures Assessment Budget (336B).**

\$416,500 Service and supplies (this is for water, and our landscape and maintenance contract).
 \$678,500 Capital improvements.

4. **Projects are identified for the Fiscal Year 2021-22 Assessment Budget (336B)**

Gibbons Park slurry and restripe parking lot	\$ 18,500
Gibbons Park resurface basketball court	\$ 28,000
Gibbons Park resurface & repurpose tennis courts	\$ 185,000
Oak Meadow ADA sidewalk repair	\$ 110,000
Cowan replace playground	\$ 225,000
District Fleet replace 3 vehicles	\$ 90,000
Various Parks replenish playground fiber	\$ 22,000
Total	\$ 678,500

Daniel Barton

CARRYOVER	Adopted FY2021	Estimated	FY2022 Prelim
Carryover	115,281	115,281	202,100
REVENUE	Adopted FY2021	Estimated	FY2022 Prelim
Assessment & Interest	1,027,346	1,027,446	1,027,446
Cell Tower Lease & Grants	-	2,000	-
Subtotal	1,027,346	1,029,446	1,027,446
Reserve Release	-	-	-
TOTAL CARRYOVER + REVENUE	1,142,627	1,144,727	1,229,546
	Revenue Carryover	2,100	
EXPENDITURES	Adopted FY2021	Estimated	FY2022 Prelim
Provision for Reserve	-	-	-
Services and Supplies	365,000	365,000	416,500
Interfund Chrgs/Contingency	-	-	-
Capital Improvements	777,627	577,627	678,500
TOTAL EXPENDITURES	1,142,627	942,627	1,095,000
	Expense Carryover	200,000	
		Current Reserve Balance	361,767
		Provision for Reserve	134,546
		FY20-21 Balance	496,313

		FY 20-21 Adopted Budget	FY 20-21 Estimated Year End	Difference	FY 20-22 Prelim	Change Adopted vs. Base Budget	<i>Provide a detailed description of what is budgeted in each account AND an explanation of changes from Adopted Budget to Actual YE and Adopted Budget to Base (including AARs or other significant changes)</i>
2000 Services & Supplies							
20203100	Business Travel	-	-	-	-	-	
20210300	Agriculture & Horticulture Service	235,000	235,000	-	286,500	-	Landscape Contract for Park Maintenance/Care
20210400	Agriculture & Horticulture Supply	5,000	5,000	-	5,000	-	Supplies for Maintenance & Care of Parks
20211100	Building Maintenance Service	-	-	-	-	-	Journal Voucher - Budget Correction- Cancels out
20219800	Water Service	125,000	125,000	-	125,000	-	Irrigation and Domestic Water/Plan for Increase in Fees
20257100	Security Service	-	-	-	-	-	Moved to Fund 336A due to changes in Prop 218 and Security
20281304	Sales Tax Adj-BOE	-	-	-	-	-	Journal Voucher - Budget Correction- Cancels out
20291900	GS Contract Services	-	-	-	-	-	
	Total Services & Supplies	365,000	365,000	-	416,500	-	
	Carryover						
4000 Fixed Assets							
42420100	Buildings	-	-	-	-	-	
42420200	Improvements	702,627	502,627	200,000	588,500	(114,127)	
43430100	Equipment	75,000	75,000	-	90,000	15,000	
	Total Fixed Assets	777,627	577,627	200,000	678,500	(99,127)	
7000 Contingency Appropriation							
79790100	Contingency Appropriation	-	-	-	-	-	
	Reserve Provision		-				
	Grand Total	1,142,627	942,627	200,000	1,095,000	(47,627)	
	Carryover		200,000				