

**ADVISORY BOARD OF DIRECTORS  
AGENDA**

Special Meeting  
Tuesday, July 23, 2019 at 6pm  
Mission Oaks Community Center  
4701 Gibbons Drive, Carmichael, 95608



**Call to Order:** 6pm  
**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. Correspondence\*
2. Monthly Billing and Budget Report, FY 2018-19 Period 11 and 12, May 1-31, and June 1-30, 2019\*
3. Administrative Division Report
4. Recreation Division Report\*
5. Parks Division Report
6. Photos of Interest\*

**Discussion:**

7. Budget Policy and Procedures\*

**Consent:**

8. Approval of June 11, 2019 Regular Board Meeting Minutes\*

**Action Items:**

***Open Public Hearing for the Maintenance and Recreation Improvement District of the Mission Oaks Recreation and Park District***

**Public Comment:**

9. Approve Resolution 2019-03 Approving Engineer's Report, Confirming Diagram and Assessment and Ordering Levy of Assessment for Fiscal Year 2019-20 for the Park Maintenance and Recreation Improvement District of the Mission Oaks Recreation and Park District\*

***Close Public Hearing for the Park Maintenance and Recreation Improvement District of the Mission Oaks Recreation and Park District***

**Staff Comments/Reports:**

**Next Meeting:** Tuesday, August 6, 2019 at 6pm at Mission Oaks Community Center.

*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 or 916-359-2890 no later than 24 hours prior to the meeting.*

This agenda was posted and available for public review at the District Office, 3344 Mission Avenue, Carmichael, CA 95608; at Mission Oaks Community Center, 4701 Gibbons Dr., Carmichael, CA 95608; and at Swanston Community Center, 2350 Northrop Way, Sacramento, CA 95825 at least 72 hours in advance of the Regular Meeting, in accordance with the Ralph M. Brown Act. The agenda is also available online at MORPD.com. *Signed July 19, 2019, Debra Tierney, Clerk of the Board.*

Chairperson Rick Morin  
Clerk Jeff Rothberg

Advisory Board Members

Vice Chairperson Bernard Donnelly  
Member Nghia Nguyen

## STAFF REPORT



DATE: July 19, 2019

TO: MORPD Advisory Board of Directors

FROM: Staff

SUBJECT: Correspondence

1. Thank you to Riva Ballis and Rodney Dahlberg from Stephanie at The Woodlake (*attachment A*)
2. Thank you to Barry Ross from Sacramento County Sheriff's Office (*attachment B*)

## THE WOODLAKE

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Dear Riva & Rodney,  
Thank you again for all of  
your help putting on our Information  
night, we love working with you  
guys! We hope to do more in the  
future & definitely want to come to  
a dance soon too. Keep up the great  
work & it's great to see Mission Oaks  
in great hands with the both of you.  
All the best, Stephanie



**From:** Nelson, Jonathan <jnelson@sacsheriff.com>  
**Sent:** Tuesday, July 02, 2019 12:50 PM  
**To:** Barry Ross <BRoss@morpd.com>  
**Subject:** Thank you!

Mr. Ross,

The Unity in the Community event was a huge success! The Sheriff's office reached out and contacted approximately 1500 people for the event. None of that would have been possible without your gracious hospitality. Kasey and Maddie were a huge help, everything we asked for, we got in a professional and timely manner.

This was one of the most successful Unity events we have ever had. So much so, that we had to fire up a second bbq to help make hamburgers and hot dogs for the amount of people we had in attendance.

Please let me know if I can return the favor and help you out in any way possible.

Thank you again,

Deputy Jonathan Nelson  
Impact Division-Youth Services  
Sacramento County Sheriff's Office  
(916) 875-8812  
(916) 813-6590  
[Jnelson@sacsheriff.com](mailto:jnelson@sacsheriff.com)  
[www.sacsheriff.com](http://www.sacsheriff.com)

"Service with Concern"

**General Fund 336A**

Description - Expenditures	Budgeted	Exps to Date	Bud Remain	% Consumed
Salaries and Employee Benefits	\$ 2,427,490.00	\$ 2,167,177.85	\$ 260,312.15	89%
Services and Supplies	\$ 1,001,375.00	\$ 965,636.12	\$ 35,738.88	96%
Interfund Chrg/Capital/Contingency	\$ 552,500.00	\$ 1,706.16	\$ 550,793.84	0%
<b>Total</b>	<b>\$ 3,981,365.00</b>	<b>\$ 3,134,520.13</b>	<b>\$ 846,844.87</b>	<b>79%</b>

Description - Revenue	Budgeted	Rev to Date	Rev Estimated	% Received
Property Taxes	\$ 2,649,400.00	\$ 2,797,755.26	\$ (148,355.26)	106%
Charges for Services	\$ 968,500.00	\$ 780,264.89	\$ 188,235.11	81%
Grants/Donations/Misc.	\$ 65,000.00	\$ 121,185.81	\$ (56,185.81)	186%
<b>Total</b>	<b>\$ 3,682,900.00</b>	<b>\$ 3,699,205.96</b>	<b>\$ (16,305.96)</b>	<b>100%</b>

**Assessment Fund 336B**

Description - Expenditures	Budgeted	Exps to Date	Bud Remain	% Consumed
Services and Supplies	\$ 491,500.00	\$ 396,889.53	\$ 124,361.61	81%
Interfund Chrg/Capital/Contingency	\$ 1,120,000.00	\$ 766,581.21	\$ 471,165.79	37%
<b>Total</b>	<b>\$ 1,611,500.00</b>	<b>\$ 1,163,470.74</b>	<b>\$ 595,527.40</b>	<b>50%</b>

Description - Revenue	Budgeted	Rev to Date	Rev Estimated	% Received
Assessment Fees	\$ 1,182,225.00	\$ 959,121.13	\$ 223,103.87	81%
Cell Tower and Grants	\$ 545,500.00	\$ 63,063.43	\$ 482,436.57	12%
<b>Total</b>	<b>\$ 1,727,725.00</b>	<b>\$ 1,022,184.56</b>	<b>\$ 705,540.44</b>	<b>48%</b>

Mission Oaks Recreation Park District  
General Fund - 336A

Budget Report  
May 1-31, 2019

Fiscal Year 2018-2019  
Period 11

Commitment Item	Budget	Actual-GL	Pending	Remaining	%Consumed
10111000 REGULAR EMPLOYEE	1,129,549.00	1,032,409.00		97,140.00	91%
10112100 EXTRA HELP	564,810.00	414,004.78	1,357.82	150,805.22	36%
10112400 COMMITTEE MEMBER	5,000.00	2,150.00		2,850.00	43%
10113200 TIME/ONE HALF OT		594.55		-594.55	
10114300 ALLOWANCES	6,000.00	5,500.00		500.00	92%
10115200 TERMINAL PAY		12,938.06		-12,938.06	
10121000 RETIREMENT	340,768.00	308,963.26		31,804.74	91%
10122000 OASDHI	24,728.00	20,724.73		4,003.27	84%
10123000 GROUP INS	287,306.00	243,446.44		43,859.56	85%
10123002 DENTAL PLAN ER		25,409.25		-25,409.25	
10123003 LIFE INS - ER CO		298.90		-298.90	
10123004 VISION INS - ER		309.65		-309.65	
10124000 WORK COMP INS	44,850.00	49,099.29		-4,249.29	109%
10125000 SUI INS	24,479.00	16,442.69		8,036.31	67%
<b>* 10 - SALARIES AND EMPLOYEE</b>	<b>2,427,490.00</b>	<b>2,167,177.85</b>	<b>1,357.82</b>	<b>258,954.33</b>	<b>89.33</b>
20200500 ADVERTISING	4,100.00	2,820.61		1,279.39	69%
20202100 BOOKS/PER SVC	300.00	16.16		283.84	
20202200 BOOKS/PER SUP					
20202900 BUS/CONFERENCE E	5,000.00	6,462.40		-1,462.40	129%
20203500 ED/TRAINING SVC	5,000.00	3,206.07		1,793.93	64%
20203900 EMP TRANSPORTATI	4,125.00	2,964.73		1,160.27	72%
20205100 INS LIABILITY	65,000.00	70,914.87		-5,914.87	109%
20206100 MEMBERSHIP DUES	8,710.00	6,328.61		2,381.39	73%
20206500 MICROFILM SVC	200.00	89.34		110.66	45%
20206600 MICROFILM SUP	200.00	22.73		177.27	11%
20207600 OFFICE SUPPLIES	5,000.00	4,156.56		843.44	83%
20208100 POSTAL SVC	10,000.00	11,137.76		-1,137.76	111%
20208500 PRINTING SVC	38,000.00	28,662.64		9,337.36	75%
20210300 AGRI/HORT SVC					
20210400 AGRI/HORT SUP					
20211100 BLDG MAINT SVC	8,000.00	28,165.33		-20,165.33	352%
20211200 BLDG MAINT SUP/M	8,000.00	7,654.07		345.93	96%

Mission Oaks Recreation Park District  
 General Fund - 336A

Budget Report  
 May 1-31, 2019

Fiscal Year 2018-2019  
 Period 11

Commitment Item	Budget	Actual-GL	Pending	Remaining	%Consumed
20212200 CHEMICAL SUPPLIE	1,500.00	294.32		1,205.68	20%
20213100 ELECT MAINT SVC	5,000.00	1,119.25		3,880.75	22%
20213200 ELECT MAINT SUP	2,500.00	1,104.40		1,395.60	44%
20214100 LAND IMP MAINT S	18,000.00	22,601.07		-4,601.07	126%
20214200 LAND IMP MAINT S	9,000.00	7,785.98		1,214.02	87%
20215100 MECH SYS MAINT S	10,000.00	7,295.61		2,704.39	73%
20215200 MECH SYS MAINT S	2,000.00	28.74		1,971.26	1%
20216100 PAINTING SVC	2,000.00	5,200.00		-3,200.00	260%
20216200 PAINTING SUP	2,000.00	865.98		1,134.02	43%
20216700 PLUMBING MAINT S	3,500.00	1,780.00		1,720.00	51%
20216800 PLUMBING MAINT S	1,000.00	9,571.65		-8,571.65	957%
20219100 ELECTRICITY	75,000.00	68,308.78		6,691.22	91%
20219200 NAT GAS/LPG/FUEL	7,000.00	8,852.02		-1,852.02	126%
20219300 REF COLL/DISP SV	15,000.00	15,743.72		-743.72	105%
20219500 SEWAGE DISP SVC	7,500.00	6,417.19		1,082.81	86%
20219700 TELEPHONE SVC	36,000.00	19,991.27		16,008.73	56%
20219800 WATER					
20220500 AUTO MAINT SVC	5,000.00	4,064.31		935.69	81%
20220600 AUTO MAINT SUP	1,000.00	1,638.84		-638.84	164%
20222600 EXPEND TOOLS	1,250.00	459.66		790.34	37%
20222700 CELLPHONE/PAGER	9,840.00	5,005.28		4,834.72	51%
20223600 FUEL/LUBRICANTS	13,000.00	14,165.62		-1,165.62	109%
20226200 OFFICE EQ MAINT	4,000.00	1,621.24		2,378.76	41%
20226500 INVENTORIAL EQ	23,000.00	27,173.11		-4,173.11	118%
20227100 RADIO/ELECT MAIN	3,000.00	2,020.45		979.55	67%
20227200 RADIO/ELECT MAIN	500.00			500.00	0%
20227500 RENT/LEASE EQ	21,000.00	17,915.62		3,084.38	85%
20228200 SHOP EQ MAINT SU					
20229100 OTHER EQ MAINT S	1,000.00	-129.82		1,129.82	-13%
20229200 OTHER EQ MAINT S	250.00	646.39		-396.39	259%
20231300 UNIFORM ALLOW	6,500.00	5,573.37		926.63	86%
20231400 CLOTH/PERSONAL S	8,000.00	5,594.12		2,405.88	70%
20232100 CUSTODIAL SVC	70,000.00	68,666.27		-3,841.27	98%

Mission Oaks Recreation Park District  
General Fund - 336A

Budget Report  
May 1-31, 2019

Fiscal Year 2018-2019  
Period 11

Commitment Item	Budget	Actual-GL	Pending	Remaining	%Consumed
20232200 CUSTODIAL SUP	3,500.00	9,672.27	-5,175.00	-997.27	276%
20233200 FOOD/CATERING SU	14,000.00	15,052.39		-1,052.39	108%
20234200 KITCHEN SUP	1,100.00	836.43		263.57	76%
20244400 MEDICAL SUP	3,000.00	2,737.85		262.15	91%
20250500 ACCOUNTING SVC	2,700.00	1,668.76	631.24	400.00	62%
20250700 ASSESSMENT COLL	38,000.00	48,289.70		-10,289.70	127%
20254100 PERSONNEL SVC	4,500.00	3,765.00		735.00	84%
20255100 PLANNING SVC					
20257100 SECURITY SVC					
20259100 OTHER PROF SVC	34,500.00	6,435.12	-1,357.82	29,422.70	19%
20281100 DATA PROCESSING	29,000.00	16,899.98		12,100.02	58%
20281200 DATA PROCESSING	2,000.00	230.86		1,769.14	12%
20281304 SALES TAX ADJ-BO	4,800.00			4,800.00	0%
20283100 JUROR FEES/MILEA					
20283101 FEES					
20285100 RECREATIONAL SVC	274,000.00	271,682.42		2,317.58	99%
20285200 RECREATIONAL SUP	19,000.00	17,805.54		1,194.46	94%
20287800 CREDIT CARD FEES	12,000.00	4,766.76		7,233.24	40%
20288000 PY EXPEND	600.00			600.00	0%
20289800 OTHER OP EXP SUP					
20289900 OTHER OP EXP SVC	3,000.00	2,218.60		781.40	74%
20291100 SYSTEM DEV SVC	26,000.00	31,412.75		-5,412.75	121%
20291500 COMPASS COSTS	3,700.00	3,677.80		22.20	99%
* 20 - SERVICES AND SUPPLIES	1,001,375.00	965,636.12	-2,181.58	37,920.46	96%
30345000 TAX/LIC/ASSESS	2,500.00	1,706.16		793.84	68%
* 30 - OTHER CHARGES	2,500.00	1,706.16		793.84	68%
42420200 STRUCTURES	400,000.00			400,000.00	0%
* 42 - Buildings	400,000.00			400,000.00	0%
79790100 CONTINGENCY APPR	150,000.00			150,000.00	0%
* 79 - Appropriation for Con	150,000.00			150,000.00	0%

Mission Oaks Recreation Park District  
General Fund - 336A

Budget Report  
May 1-31, 2019

Fiscal Year 2018-2019  
Period 11

Commitment Item	Budget	Actual-GL	Pending	Remaining	%Consumed
<b>** Expenditure Accounts</b>	<b>3,981,365.00</b>	<b>3,134,520.13</b>	<b>-823.76</b>	<b>847,668.63</b>	<b>79%</b>
91913000 PROP TAX PR UNSE	-2,000.00	-968.16		-1,031.84	48%
91914000 PROP TAX PENALTI	-300.00	-419.74		119.74	140%
* 91 - TAXES	-2,649,400.00	-2,797,755.26		148,355.26	106%
94941000 INTEREST INCOME	-12,000.00	-10,260.00		-1,740.00	86%
94942900 BLDG RENTAL OTHE	-55,000.00	-44,426.59		-10,573.41	81%
* 94 - REVENUE FROM USE OF M	-67,000.00	-54,686.59		-12,313.41	82%
95952200 HOME PROP TAX RE	-26,500.00	-22,526.05		-3,973.95	85%
95953200 AID CO FUNDS					
95956900 STATE AID OTHER	-235,000.00	-161,019.07	-68,607.06	-73,980.93	69%
* 95 - INTERGOVERNMENTAL REV	-261,500.00	-183,545.12	-68,607.06	-77,954.88	70%
96964600 RECREATION SVC C	-640,000.00	-542,573.18	-10,973.75	-86,453.07	85%
* 96 - CHARGES FOR SERVICES	-640,000.00	-542,573.18	-10,973.75	-86,453.07	85%
97971000 CASH OVERAGES		-187.33		187.33	
97973000 DONATIONS/CONTRI	-30,000.00	-11,957.94	-182.40	-17,859.66	40%
97974000 INSURANCE PROCEE	-20,000.00	-7,951.50	-10,883.50	-1,165.00	40%
97979000 MISC OTHER	-15,000.00	-101,089.04	80,962.01	5,127.03	674%
* 97 - MISCELLANEOUS REVENUE	-65,000.00	-121,185.81	69,896.11	-13,710.30	186%
<b>** REVENUE ACCOUNTS</b>	<b>-3,682,900.00</b>	<b>-3,699,745.96</b>	<b>-9,684.70</b>	<b>-42,076.40</b>	<b>100%</b>
<b>*** Total</b>	<b>298,465.00</b>	<b>-565,225.83</b>	<b>-10,508.46</b>	<b>805,592.23</b>	<b>-189%</b>

Commitment Item	Budget	Actual-GL	Actual Total	Encumbrance	Available	%Consumed
20210300 AGRI/HORT SVC	250,000.00	171,763.65	171,763.65	1,455.00	76,781.35	69.29
20210400 AGRI/HORT SUP	10,000.00	3,160.69	3,160.69		6,839.31	31.61
20211100 BLDG MAINT SVC	20,000.00				20,000.00	
20211200 BLDG MAINT SUP/M	10,000.00				10,000.00	
20212200 CHEMICAL SUPPLIE	1,500.00	83.61	83.61		1,416.39	5.57
20214100 LAND IMP MAINT S		5,115.00	5,115.00		-5,115.00	
20214200 LAND IMP MAINT S		16.10	16.10		-16.10	
20219800 WATER	115,000.00	116,679.00	116,679.00		-1,679.00	101.46
20220600 AUTO MAINT SUP		26.88	26.88		-26.88	
20222700 CELLPHONE/PAGER		185.79	185.79		-185.79	
20255100 PLANNING SVC						
20257100 SECURITY SVC	85,000.00	73,429.15	73,429.15		11,570.85	86.39
20259100 OTHER PROF SVC		6,520.75	6,520.75		-6,520.75	
20283101 FEES		3,031.88	3,031.88		-3,031.88	
20291900 GS CONTRACT SERV		877.03	877.03		-877.03	
20293402 TECHNICAL SVCS		16,000.00	16,000.00		-16,000.00	
* 20 - SERVICES AND SUPPLIES	491,500.00	396,889.53	396,889.53	1,455.00	93,155.47	81.05
42420100 BUILDINGS	100,000.00				100,000.00	
42420200 STRUCTURES	1,020,000.00	766,581.21	766,581.21		253,418.79	75.16
* 42 - Buildings	1,120,000.00	766,581.21	766,581.21		353,418.79	68.44
** Expenditure accounts	1,611,500.00	1,163,470.74	1,163,470.74	1,455.00	446,574.26	72.29
94941000 INTEREST INCOME	-10,000.00	-34.00	-34.00		-9,966.00	0.34
* 94 - REVENUE FROM USE OF M	-10,000.00	-34.00	-34.00		-9,966.00	0.34
95953200 AID CO FUNDS	-21,500.00				-21,500.00	
95956900 STATE AID OTHER	-280,000.00	-34,296.24	-34,296.24		-245,703.76	12.25
* 95 - INTERGOVERNMENTAL REV	-301,500.00	-34,296.24	-34,296.24		-267,203.76	11.38
96963200 AUD/ACCT FEES				-21,233.19	21,233.19	
96969000 LEASE PROP USE C	-44,000.00	-28,733.19	-28,733.19	21,233.19	-36,500.00	17.05
* 96 - CHARGES FOR SERVICES	-44,000.00	-28,733.19	-28,733.19		-15,266.81	65.30
97973000 DONATIONS/CONTRI	-200,000.00				-200,000.00	
97974000 INSURANCE PROCEE		-10,883.50	-10,883.50		10,883.50	
97976200 ASSESSMENT FEES	-1,172,225.00	-989,961.35	-989,961.35		-182,263.65	84.45
97979000 MISC OTHER		41,723.15	41,723.15		-41,723.15	

* 97 - MISCELLANEOUS REVENUE	-1,372,225.00	-959,121.70	-959,121.70		-413,103.30	69.90
** REVENUE ACCOUNTS	-1,727,725.00	-1,022,185.13	-1,022,185.13		-705,539.87	59.16
*** Total	-116,225.00	141,285.61	141,285.61	1,455.00	-258,965.61	-122.81



**General Fund 336A**

Description - Expenditures	Budgeted	Exps to Date	Bud Remain	% Consumed
Salaries and Employee Benefits	\$ 2,427,490.00	\$ 2,352,006.27	\$ 75,483.73	97%
Services and Supplies	\$ 1,001,375.00	\$ 1,004,134.33	\$ (2,759.33)	100%
Interfund Chrg/Capital/Contingency	\$ 552,500.00	\$ 1,706.16	\$ 550,793.84	0%
<b>Total</b>	<b>\$ 3,981,365.00</b>	<b>\$ 3,357,846.76</b>	<b>\$ 623,518.24</b>	<b>84%</b>

Description - Revenue	Budgeted	Rev to Date	Rev Estimated	% Received
Property Taxes	\$ 2,649,400.00	\$ 2,833,966.78	\$ (184,566.78)	107%
Charges for Services	\$ 968,500.00	\$ 963,180.28	\$ 5,319.72	99%
Grants/Donations/Misc.	\$ 65,000.00	\$ 61,059.64	\$ 3,940.36	94%
<b>Total</b>	<b>\$ 3,682,900.00</b>	<b>\$ 3,858,206.70</b>	<b>\$ (175,306.70)</b>	<b>105%</b>

**Assessment Fund 336B**

Description - Expenditures	Budgeted	Exps to Date	Bud Remain	% Consumed
Services and Supplies	\$ 491,500.00	\$ 470,242.21	\$ 21,257.79	96%
Interfund Chrg/Capital/Contingency	\$ 1,120,000.00	\$ 774,312.46	\$ 345,687.54	69%
<b>Total</b>	<b>\$ 1,611,500.00</b>	<b>\$ 1,244,554.67</b>	<b>\$ 366,945.33</b>	<b>77%</b>

Description - Revenue	Budgeted	Rev to Date	Rev Estimated	% Received
Assessment Fees	\$ 1,182,225.00	\$ 972,640.90	\$ (209,584.10)	82%
Cell Tower and Grants	\$ 545,500.00	\$ 118,009.58	\$ (427,490.42)	22%
<b>Total</b>	<b>\$ 1,727,725.00</b>	<b>\$ 1,090,650.48</b>	<b>\$ (637,074.52)</b>	<b>63%</b>

June 2019, Period 12 - Budget Summary

Mission Oaks Recreation Park District  
General Fund - 336A

Budget Report  
June 1-30, 2019

Fiscal Year 2018-2019  
Period 12

Commitment Item	Budget	Actual-GL	Pending	Available	%Consumed
10111000 REGULAR EMPLOYEE	1,129,549.00	1,062,437.80		67,111.20	94%
10112100 EXTRA HELP	564,810.00	545,493.44		19,316.56	97%
10112400 COMMITTEE MEMBER	5,000.00	2,300.00		2,700.00	46%
10113200 TIME/ONE HALF OT		594.55		-594.55	
10114300 ALLOWANCES	6,000.00	6,000.00			100%
10115200 TERMINAL PAY		12,938.06		-12,938.06	
10121000 RETIREMENT	340,768.00	334,336.87		6,431.13	98%
10122000 OASDHI	24,728.00	22,586.27		2,141.73	91%
10123000 GROUP INS	287,306.00	269,746.62		17,559.38	94%
10123002 DENTAL PLAN ER		28,022.75		-28,022.75	
10123003 LIFE INS - ER CO		331.10		-331.10	
10123004 VISION INS - ER		345.23		-345.23	
10124000 WORK COMP INS	44,850.00	49,099.29		-4,249.29	109%
10125000 SUI INS	24,479.00	17,774.29		6,704.71	73%
<b>* 10 - SALARIES AND EMPLOYEE</b>	<b>2,427,490.00</b>	<b>2,352,006.27</b>		<b>75,483.73</b>	<b>96.89</b>
20200500 ADVERTISING	4,100.00	4,154.01		-54.01	101%
20202100 BOOKS/PER SVC	300.00	16.16		283.84	5%
20202200 BOOKS/PER SUP		0			0
20202900 BUS/CONFERENCE E	5,000.00	6,462.40		-1,462.40	129%
20203500 ED/TRAINING SVC	5,000.00	3,206.07		1,793.93	64%
20203900 EMP TRANSPORTATI	4,125.00	3,122.36		1,002.64	76%
20205100 INS LIABILITY	65,000.00	70,914.87		-5,914.87	109%
20206100 MEMBERSHIP DUES	8,710.00	8,735.61		-25.61	100%
20206500 MICROFILM SVC	200.00	89.34		110.66	45%
20206600 MICROFILM SUP	200.00	22.73		177.27	11%
20207600 OFFICE SUPPLIES	5,000.00	4,381.82		618.18	88%
20208100 POSTAL SVC	10,000.00	11,137.76		-1,137.76	111%
20208500 PRINTING SVC	38,000.00	31,461.26		6,538.74	83%
20210300 AGRI/HORT SVC		0			0
20210400 AGRI/HORT SUP		0			0
20211100 BLDG MAINT SVC	8,000.00	28,165.33		-20,165.33	352%
20211200 BLDG MAINT SUP/M	8,000.00	7,964.20		35.80	100%
20212200 CHEMICAL SUPPLIE	1,500.00	327.56		1,172.44	22%

Mission Oaks Recreation Park District  
General Fund - 336A

Budget Report  
June 1-30, 2019

Fiscal Year 2018-2019  
Period 12

Commitment Item	Budget	Actual-GL	Pending	Available	%Consumed
20213100 ELECT MAINT SVC	5,000.00	1,119.25		3,880.75	22%
20213200 ELECT MAINT SUP	2,500.00	1,271.91		1,228.09	51%
20214100 LAND IMP MAINT S	18,000.00	22,601.07		-4,601.07	126%
20214200 LAND IMP MAINT S	9,000.00	7,801.21		1,198.79	87%
20215100 MECH SYS MAINT S	10,000.00	12,200.58		-2,200.58	122%
20215200 MECH SYS MAINT S	2,000.00	134.13		1,865.87	7%
20216100 PAINTING SVC	2,000.00	5,200.00		-3,200.00	260%
20216200 PAINTING SUP	2,000.00	985.33		1,014.67	49%
20216700 PLUMBING MAINT S	3,500.00	1,780.00		1,720.00	51%
20216800 PLUMBING MAINT S	1,000.00	9,571.65		-8,571.65	957%
20219100 ELECTRICITY	75,000.00	68,382.39		6,617.61	91%
20219200 NAT GAS/LPG/FUEL	7,000.00	8,882.42		-1,882.42	127%
20219300 REF COLL/DISP SV	15,000.00	15,834.47		-834.47	106%
20219500 SEWAGE DISP SVC	7,500.00	6,417.19		1,082.81	86%
20219700 TELEPHONE SVC	36,000.00	6,098.87		29,901.13	17%
20219800 WATER		5,286.24		-5,286.24	0
20220500 AUTO MAINT SVC	5,000.00	4,579.62		420.38	92%
20220600 AUTO MAINT SUP	1,000.00	1,638.84		-638.84	164%
20222600 EXPEND TOOLS	1,250.00	573.20		676.80	46%
20222700 CELLPHONE/PAGER	9,840.00	5,125.28		4,714.72	52%
20223600 FUEL/LUBRICANTS	13,000.00	16,394.68		-3,394.68	126%
20226200 OFFICE EQ MAINT	4,000.00	1,621.24		2,378.76	41%
20226500 INVENTORIAL EQ	23,000.00	27,173.11		-4,173.11	118%
20227100 RADIO/ELECT MAIN	3,000.00	2,050.45		949.55	68%
20227200 RADIO/ELECT MAIN	500.00	0.00		500.00	0
20227500 RENT/LEASE EQ	21,000.00	17,915.62		3,084.38	85%
20228200 SHOP EQ MAINT SU		176.20		-176.20	0
20229100 OTHER EQ MAINT S	1,000.00	-129.82		1,129.82	-13%
20229200 OTHER EQ MAINT S	250.00	646.39		-396.39	259%
20231300 UNIFORM ALLOW	6,500.00	6,462.67		37.33	99%
20231400 CLOTH/PERSONAL S	8,000.00	5,594.12		2,405.88	70%
20232100 CUSTODIAL SVC	70,000.00	68,737.77		1,262.23	98%
20232200 CUSTODIAL SUP	3,500.00	10,830.58		-7,330.58	309%
20233200 FOOD/CATERING SU	14,000.00	15,768.92		-1,768.92	113%

Mission Oaks Recreation Park District  
General Fund - 336A

Budget Report  
June 1-30, 2019

Fiscal Year 2018-2019  
Period 12

Commitment Item	Budget	Actual-GL	Pending	Available	%Consumed
20234200 KITCHEN SUP	1,100.00	836.43		263.57	76%
20244400 MEDICAL SUP	3,000.00	3,331.20		-331.20	111%
20250500 ACCOUNTING SVC	2,700.00	2,300.00		400.00	85%
20250700 ASSESSMENT COLL	38,000.00	48,289.70		-10,289.70	127%
20254100 PERSONNEL SVC	4,500.00	4,121.00		379.00	92%
20255100 PLANNING SVC		559.09		-559.09	0
20257100 SECURITY SVC		25,746.10		-25,746.10	0
20259100 OTHER PROF SVC	34,500.00	7,792.94		26,707.06	23%
20281100 DATA PROCESSING	29,000.00	16,899.98		12,100.02	58%
20281200 DATA PROCESSING	2,000.00	759.13		1,240.87	38%
20281304 SALES TAX ADJ-BO	4,800.00			4,800.00	0
20283100 JUROR FEES/MILEA		44.97		-44.97	0
20283101 FEES		2,272.81		-2,272.81	0
20285100 RECREATIONAL SVC	274,000.00	288,051.61		-14,051.61	105.13
20285200 RECREATIONAL SUP	19,000.00	18,849.06		150.94	99.21
20287800 CREDIT CARD FEES	12,000.00	4,766.76		7,233.24	39.72
20288000 PY EXPEND	600.00	0.00		600.00	0
20289800 OTHER OP EXP SUP		1,155.78		-1,155.78	0
20289900 OTHER OP EXP SVC	3,000.00	2,412.68		587.32	80%
20291100 SYSTEM DEV SVC	26,000.00	31,412.75		-5,412.75	121%
20291500 COMPASS COSTS	3,700.00	3,677.80		22.20	99%
* 20 - SERVICES AND SUPPLIES	1,001,375.00	1,004,134.33		1,004,134.33	100%
30345000 TAX/LIC/ASSESS	2,500.00	1,706.16		793.84	68%
* 30 - OTHER CHARGES	2,500.00	1,706.16		793.84	68%
42420200 STRUCTURES	400,000.00			400,000.00	
* 42 - Buildings	400,000.00			400,000.00	0
79790100 CONTINGENCY APPR	150,000.00			150,000.00	
* 79 - Appropriation for Con	150,000.00			150,000.00	0
** Expenditure Accounts	3,981,365.00	3,357,846.76		626,331.06	84.27

Mission Oaks Recreation Park District  
General Fund - 336A

Budget Report  
June 1-30, 2019

Fiscal Year 2018-2019  
Period 12

Commitment Item	Budget	Actual-GL	Pending	Available	%Consumed
91910100 PROP TAX CUR SEC	-2,420,000.00	-2,588,263.14		168,263.14	107%
91910200 PROP TAX CUR UNS	-85,000.00	-94,765.01		9,765.01	111%
91910300 PROP TAX CUR SUP	-55,000.00	-68,243.28		13,243.28	124%
91910400 PROP TAX SEC DEL	-25,000.00	-18,950.31		-6,049.69	76%
91910500 PROP TAX SUP DEL	-2,000.00	-3,735.61		1,735.61	187%
91910600 PROP TAX UNITARY	-60,000.00	-58,464.17		-1,535.83	97%
91912000 PROP TAX REDEMPT	-100.00	-105.16		5.16	105%
91913000 PROP TAX PR UNSE	-2,000.00	-994.33		-1,005.67	50%
91914000 PROP TAX PENALTI	-300.00	-445.77		145.77	149%
* 91 - TAXES	-2,649,400.00	-2,833,966.78		184,566.78	106.97
94941000 INTEREST INCOME	-12,000.00	-10,260.00		-1,740.00	86%
94942900 BLDG RENTAL OTHE	-55,000.00	-53,341.59		-1,658.41	97%
* 94 - REVENUE FROM USE OF M	-67,000.00	-63,601.59		-3,398.41	94.93
95952200 HOME PROP TAX RE	-26,500.00	-26,501.24		1.24	100%
95953200 AID CO FUNDS					
95956900 STATE AID OTHER	-235,000.00	-229,626.13		-5,373.87	98%
* 95 - INTERGOVERNMENTAL REV	-261,500.00	-256,127.37		-5,372.63	97.95
96964600 RECREATION SVC C	-640,000.00	-641,108.22	-2,343.10	3,451.32	100%
* 96 - CHARGES FOR SERVICES	-640,000.00	-641,108.22	-2,343.10	3,451.32	100.54
97971000 CASH OVERAGES		-187.58		187.58	
97973000 DONATIONS/CONTRI	-30,000.00	-14,388.01	-28.00	-15,583.99	48%
97974000 INSURANCE PROCEE	-20,000.00	-19,674.00	-141.00	-185.00	98%
97979000 MISC OTHER	-15,000.00	-22,984.16	-3,656.89	11,641.05	153%
* 97 - MISCELLANEOUS REVENUE	-65,000.00	-57,233.75	-3,825.89	-3,940.36	93.94
** REVENUE ACCOUNTS	-3,682,900.00	-3,852,037.71	-6,168.99	175,306.70	104.76
		-3,858,206.70			
*** Total	298,465.00	-495,548.77	-7,623.99	801,637.76	-168.59

Commitment Item	Budget	Actual-GL	Pending	Available	%Consumed
20210300 AGRI/HORT SVC	250,000.00	223,738.86	1,455.00	24,806.14	90.08
20210400 AGRI/HORT SUP	10,000.00	3,604.06		6,395.94	36.04
20211100 BLDG MAINT SVC	20,000.00	1,650.77		18,349.23	8.25
20211200 BLDG MAINT SUP/M	10,000.00	1,772.34		8,227.66	17.72
20212200 CHEMICAL SUPPLIE	1,500.00	776.14		723.86	51.74
20214100 LAND IMP MAINT S		5,115.00		-5,115.00	
20214200 LAND IMP MAINT S		16.10		-16.10	
20219800 WATER	115,000.00	122,832.97		-7,832.97	106.81
20220600 AUTO MAINT SUP		26.88		-26.88	
20222700 CELLPHONE/PAGER		185.79		-185.79	
20255100 PLANNING SVC					
20257100 SECURITY SVC	85,000.00	84,013.91		986.09	98.84
20259100 OTHER PROF SVC		6,520.75		-6,520.75	
20283101 FEES		3,031.88		-3,031.88	
20291900 GS CONTRACT SERV		956.76		-956.76	
20293402 TECHNICAL SVCS		16,000.00	2,411.00	-18,411.00	
* 20 - SERVICES AND SUPPLIES	491,500.00	470,242.21	3,866.00	17,391.79	96.46
42420100 BUILDINGS	100,000.00			100,000.00	
42420200 STRUCTURES	1,020,000.00	774,312.46		245,687.54	75.91
* 42 - Buildings	1,120,000.00	774,312.46		345,687.54	69.14
** Expenditure Accounts	1,611,500.00	1,244,554.67	3,866.00	363,079.33	77.47

Mission Oaks Park Maintenance Recreation  
Improvement Assessment District - 336B

Budget Report  
June 1-30, 2019

Fiscal Year 2018-2019  
Period 12

94941000 INTEREST INCOME	-10,000.00	-34.00		-9,966.00	0.34
* 94 - REVENUE FROM USE OF M	-10,000.00	-34.00		-9,966.00	0.34
95953200 AID CO FUNDS	-21,500.00	-29,450.61		7,950.61	136.98
95956900 STATE AID OTHER	-280,000.00	-34,296.24		-245,703.76	12.25
* 95 - INTERGOVERNMENTAL REV	-301,500.00	-63,746.85		-237,753.15	21.14
96963200 AUD/ACCT FEES		-25,495.54		25,495.54	
96969000 LEASE PROP USE C	-44,000.00	-28,733.19		-15,266.81	65.30
* 96 - CHARGES FOR SERVICES	-44,000.00	-54,228.73	-118,009.58	10,228.73	123.25
97973000 DONATIONS/CONTRI	-200,000.00			-200,000.00	
97974000 INSURANCE PROCEE		-10,883.50		10,883.50	
97976200 ASSESSMENT FEES	-1,172,225.00	-1,003,250.97		-168,974.03	85.59
97979000 MISC OTHER		41,493.57		-41,493.57	
* 97 - MISCELLANEOUS REVENUE	-1,372,225.00	-972,640.90		-399,584.10	70.88
		-1,090,650.48			
** REVENUE ACCOUNTS	-1,727,725.00	-1,090,650.48		-637,074.52	63.13
*** Total	-116,225.00	153,904.19	3,866.00	-273,995.19	-135.75





## STAFF REPORT

DATE: July 18, 2019

TO: MORPD Advisory Board of Directors

FROM: Barry Ross, Recreation Superintendent

SUBJECT: Recreation Division Report

### RECENT EVENTS:

- June 14: **Father-Daughter Dance** at MOCC.  
For the 18<sup>th</sup> consecutive year we hosted this fun event on Father's Day weekend which attracted 70 enthusiastic participants. Music was provided by The Sundance Kid, and there were interactive games and contests with prizes. Refreshments were provided.
- June 30: **Unity in the Community** at Gibbons Park.  
Mission Oaks has partnered with the Sacramento Sheriff's Department to host this popular community outreach event. This event attracted an estimated 1,500 people, and the Deputies involved said this was one of their best events. A free barbeque was provided to help the public meet law enforcement personnel, view emergency vehicles, and witness demonstrations from the Sheriff's K9 Unit, Air Operations, SWAT Team, and Bomb Squad. This family-friendly event included bounce houses, finger printing, crime prevention, free raffles, and a showcase of the Sheriff's Department helicopter. 50 life jackets and 25 bicycles were also given away to children.
- July 4: **Carmichael Parade and Fireworks Show**.  
MORPD teamed up with the Kiwanis Club of Carmichael to enter the Carmichael Parade. This is the longest running Independence Day parade in northern California and an estimated 30,000 people line the streets to watch as nearly 100 area agencies had floats on display along the one-mile route on Fair Oaks Blvd. The parade began at 10:30am and concluded around noon. MORPD partnered with Carmichael Recreation & Park District to provide the fireworks show that evening at La Sierra Community Center Park in Carmichael. An estimated 7,000 people attended this event which included food trucks, live music, a kids zone, vendor booths, and an impressive fireworks show that lasted 25 minutes.

### UPCOMING EVENTS:

- August 6: **National Night Out** at Gibbons Park, 5:30-8pm.  
MORPD has teamed up with the Mission Oaks North Neighborhood Association (MONNA) to host the first National Night Out at Gibbons Park. There will be live music by Marty Cohen & The Sidekicks, a food truck, face-painting, and safety-themed vendors.
- August 9: **Movie in the Park** at Swanston Park from 7-9:30pm.  
MORPD is excited to show the Academy Award winning animated feature film **Spider-Man: Into the Spider-Verse** this summer. The movie will begin soon after sunset.

### YOUTH PROGRAM HIGHLIGHTS:

- Our five **Summer Camps** began on June 17 and will conclude on August 9. *Camp Have-A-Lot-Of-Fun* (Mission North Park), *Camp Kids* (Ashton Park and Gibbons Park), *Camp Oak Wood* (Swanston Park), and *Project HYPE* (Valley Oak Park) each have fun weekly themes and strong attendance.
- With the new school year beginning on August 15, we are hiring and training staff and preparing for our **After School Adventures, Bridges, Preschool** and **Fall Sports** programs.



**Photos of Interest: May-June-July '19**

**Elementary School Track Meet at El Camino High School**



**Senior Resource Fair at MOCC**





## Fallen Tree Limbs at Swanston Park



## Concert at Swanston Park





# Summer Camps





## Father/Daughter Dance at MOCC



## Kids Concert at Carmichael Park





## Completed Pathway Trail at Gibbons Park





## Unity in the Community at Gibbons Park





## Carmichael's 4<sup>th</sup> of July Parade





# emPowerment Park Event







## STAFF REPORT

DATE: June 18, 2019

TO: MORPD Advisory Board of Directors

FROM: Cindy P. Banville, Finance Superintendent

SUBJECT: Budget Policy and Procedures

### **BACKGROUND:**

California Government Code requires the State Controller to prescribe uniform accounting procedures for counties, dependent special districts and other agencies under the supervision and control of the county board of supervisors.

### **DISCUSSION:**

For purposes of discussion, Mission Oaks as a dependent district falls under the Fund Balance Guidelines of the General Provisions. The Department of Finance and Chief Financial Officer use this system for reporting to the State of California. We must submit the district budget in the same manner.

What this means to you is that we work with Object Levels and they consist of the following:

Salaries and Employee	Object Level 1000
Services and Supplies	Object Level 2000
Other Charges	Object Level 3000
Buildings (Capital Projects)	Object Level 4000
Intrafund Charges	Object Level 5000
Appropriation Contingencies	Object Level 7900

Within each of these Levels, there are a number of General Ledger Accounts or Line Items. These accounts are used as guidelines for revenue and expenditures. Please see attachment A.

The District has the flexibility to adjust GL account line items within an Object Level if the total budgeted amount for that Object Level remains below or at the approved budgeted amount.

Object Level 1000 Salaries & Employee (benefits) includes full and part time wages, board member stipends, allowances, retirement, and group insurance. Very rarely will you see any movement between line items. Most of the line items such as group insurance are industry driven and negotiated by the County on our behalf.

Amounts budgeted in Object Level 2000 Services and Supplies has a little more movement than other levels simply because most of these expenditures are based on history, the cost of doing business, and/or inflation. Mission Oaks has been pretty good at anticipating costs and adjusting for each fiscal year and continue in the “pay as you go” practice.

Object Level 3000 – Other Charges is basically the area in which Mission Oaks Recreation and Park District pays its portion of the assessment fees to the Mission Oaks Maintenance and Improvement Assessment District. Each year since the passage of the assessment, the General Fund (336A) budgets approximately \$2,500 for the assessment fee. This year the District paid \$1,706.16 to the Assessment.

Object Level 4000 Buildings (Capital Improvements). The GL Accounts for this level consist primarily of Buildings, Structures, and Equipment. These items become part of the District's fixed asset program and the County CAFRA report to the state.

Object Level 5000 Intrafund Charges is rarely budgeted for, as Mission Oaks hasn't had the need to borrow money again itself. This Object Level was used in preparation for implementing the Assessment. Once the Assessment was approved by the voters, the Assessment District needed to borrow money against the General Fund to begin operation. Once the first fees were assessed and collected, the Assessment paid the General Fund back through this Object Level.

Object Level 7900 Contingency Appropriations. This line item is primarily budgeted for any emergency and requires Board Approval and BOS approval

Example of movement between Object Levels:

1. *1000 - Salaries & Employee & 4000 - Capital Improvements* appropriations are more fixed cost and rarely does the District move any line items within that level. If for some reason funds were needed, then the Board would need to approve an Appropriations Adjustment Request (AAR) to move funds from the Reserve or Contingency. Vacation Payout or terminal pay would be an example or replacement of a boiler.
2. Working within an Object Level 2000 Services and Supplies the funds can be shifted by GL Account. If 2581 Recreation Services (line-item) reached the max budgeted amount \$500, funds could be shifted from 2852 Recreation Supplies to cover any overage for that line item, keep in mind the total budgeted amount for Object Level 2000 Services & Supplies cannot over spent. Staff would inform the Board of any line item changes, but Board action is not required.
3. Each Object Level has a bottom line that cannot be changed except during Mid-Year Adjustments or if there is some sort of emergency. Mid-year adjustments can be used to make budget corrections or appropriation changes, if necessary. This is more of a global review of the entire budget and needs Board approval.

Most of this information is from the California State Controller's Office and the Count of Sacramento Budget Guide. I have copies of both documents, however they are 79 and 156 pages (respectively) long.

I hope this helps. Please call me if there are any more questions.

Mission Oaks Recreation and Park District  
 General Fund - 336A

Object Level Discussion

Commitment Item	Budget	Actual	Pending	Remaining	%Consum	Notes
10111000 REGULAR EMPLOYEE	1,129,549	965,410		164,139	85%	
10112100 EXTRA HELP	564,810	398,082		166,728	70%	
10112400 COMMITTEE MEMBER	5,000	1,800		3,200	36%	
10113200 TIME/ONE HALF OT		456		-456		Approved Overtime
10114300 ALLOWANCES	6,000	5,000		1,000	83%	
10115200 TERMINAL PAY		12,938		-12,938		Retirements and Vacation Payouts
10121000 RETIREMENT	302,373	283,285		57,483	83%	This could come from Reserve or
10122000 OASDHI	24,728	19,009		5,719	76%	7901 Contingency as it was
10123000 GROUP INS	287,306	215,869		71,437	75%	not anticipated
10123002 DENTAL PLAN ER	28,425	22,796		5,629	80%	
10123003 LIFE INS - ER CO	315	263		53		
10123004 VISION INS - ER	339	274		65		
10124000 WORK COMP INS	44,850	49,099		-4,249	-109%	On going comp claim waiting for final dispensation and we are part of a JPA Pool
10125000 SUI INS	24,479	15,216		9,263	62%	
<b>* 10 - SALARIES AND EMPLOYEE</b>	<b>2,427,490</b>	<b>1,989,496</b>		<b>467,073</b>	<b>81.96</b>	Object Level 1000
20200500 ADVERTISING	4,100	2,029		2,071	49%	
20202100 BOOKS/PER SVC	300	16		284	5%	
20202200 BOOKS/PER SUP					0%	
20202900 BUS/CONFERENCE E	5,000	5,987		-987	119%	
20203500 ED/TRAINING SVC	5,000	3,206		1,794	64%	
20203900 EMP TRANSPORTATI	4,125	2,334		1,791	56%	
20205100 INS LIABILITY	65,000	69,750		-4,750	107%	Part of JPA increase in premiums and more rental insurance for Community Centers - HUB
20206100 MEMBERSHIP DUES	8,710	6,329		2,381	72%	
20206500 MICROFILM SVC	200	89		111	45%	
20206600 MICROFILM SUP	200	23		177	11%	
20207600 OFFICE SUPPLIES	5,000	3,211		1,789	64%	
20208100 POSTAL SVC	10,000	11,138		-1,138	111%	
20208500 PRINTING SVC	38,000	28,404		9,596	75%	
20210300 AGRI/HORT SVC						

Mission Oaks Recreation and Park District  
 General Fund - 336A

Object Level Discussion

Commitment Item	Budget	Actual	Pending	Remaining	%Consum	Notes
20210400 AGRI/HORT SUP						
20211100 BLDG MAINT SVC	8,000	16,543		-8,543	206%	
20211200 BLDG MAINT SUP/M	8,000	6,929		1,071	86%	
20212200 CHEMICAL SUPPLIE	1,500	138		1,362	9%	
20213100 ELECT MAINT SVC	5,000	1,119		3,881	22%	
20213200 ELECT MAINT SUP	2,500	1,037		1,463	41%	
20214100 LAND IMP MAINT S	18,000	18,399		-399	102%	
20214200 LAND IMP MAINT S	9,000	7,150		1,850	79%	
20215100 MECH SYS MAINT S	10,000	7,296		2,704	73%	
20215200 MECH SYS MAINT S	2,000	29		1,971	1%	
20216100 PAINTING SVC	5,200	5,200		-3,200	100%	3,200.00
20216200 PAINTING SUP	2,000	757		1,243	38%	
20216700 PLUMBING MAINT S	3,500	1,780		1,720	51%	
20216800 PLUMBING MAINT S	9,872	9,572		-8,572	97%	8,571.65
20219100 ELECTRICITY	75,000	62,754		12,246	84%	
20219200 NAT GAS/LPG/FUEL	8,579	8,579		-1,579	100%	1,578.94
20219300 REF COLL/DISP SV	15,000	10,753		4,247	72%	
20219500 SEWAGE DISP SVC	7,500	6,417		1,083	86%	
20219700 TELEPHONE SVC	21,990	18,325	-14,000	17,675	83%	Reduce 2197 from 36,000 to \$21,990 - \$14,000 split into 2161 Painting, 2168 Plumbing, & 2192 PG&E
20219800 WATER						
20220500 AUTO MAINT SVC	4,000	3,146		854	79%	
20220600 AUTO MAINT SUP	2,000	1,416		584	71%	
20222600 EXPEND TOOLS	1,250	236		1,014	19%	
20222700 CELLPHONE/PAGER	9,840	4,374		5,466	44%	
20223600 FUEL/LUBRICANTS	13,000	12,635		365	97%	
20226200 OFFICE EQ MAINT	4,000	1,786		2,214	45%	
20226500 INVENTORIAL EQ	23,000	27,173		-4,173	118%	
20227100 RADIO/ELECT MAIN	3,000	1,090		1,910	36%	
20227200 RADIO/ELECT MAIN	500			500	0%	
20227500 RENT/LEASE EQ	21,000	17,599		3,401	84%	
20228200 SHOP EQ MAINT SU						
20229100 OTHER EQ MAINT S	1,000	-130		1,130	-13%	
20229200 OTHER EQ MAINT S	250	646		-396	259%	

Mission Oaks Recreation and Park District  
 General Fund - 336A

Object Level Discussion

Commitment Item	Budget	Actual	Pending	Remaining	%Consum	Notes
20231300 UNIFORM ALLOW	6,500	4,639		1,861	71%	
20231400 CLOTH/PERSONAL S	8,000	5,594		2,406	70%	
20232100 CUSTODIAL SVC	70,000	62,256		2,569	89%	
20232200 CUSTODIAL SUP	3,500	9,038		-363	258%	
20233200 FOOD/CATERING SU	14,000	12,460		1,540	89%	
20234200 KITCHEN SUP	1,100	767		333	70%	
20244400 MEDICAL SUP	3,000	2,738		262	91%	
20250500 ACCOUNTING SVC	2,700	1,520	780	400	56%	
20250700 ASSESSMENT COLL	38,000	30,912		7,088	81%	
20254100 PERSONNEL SVC	4,500	3,307		1,193	73%	
20255100 PLANNING SVC		559		-559		
20257100 SECURITY SVC		25,746		-25,746		
20259100 OTHER PROF SVC	34,500	1,612		32,888	5%	This was set high due to Gibbons & other projects - we could adjust this line item to cover other line items and remain below the budget amount at the Object Level.
20281100 DATA PROCESSING	29,000	16,900		12,100	58%	
20281200 DATA PROCESSING	2,000	216		1,784	11%	
20281304 SALES TAX ADJ-BO	4,800			4,800	0%	
20283100 JUROR FEES/MILEA		45		-45		
20283101 FEES		2,165		-2,165		
20285100 RECREATIONAL SVC	274,000	249,337		24,663	91%	
20285200 RECREATIONAL SUP	19,000	16,052		2,948	84%	
20287800 CREDIT CARD FEES	12,000	4,767		7,233	40%	
20288000 PY EXPEND	600			600	0%	
20289800 OTHER OP EXP SUP		1,038		-1,038		
20289900 OTHER OP EXP SVC	3,000	2,049		951	68%	
20291100 SYSTEM DEV SVC	26,000	28,408		-2,408	109%	
20291500 COMPASS COSTS	3,700	3,678		22	99%	
<b>* 20 - SERVICES AND SUPPLIES</b>	<b>1,001,375</b>	<b>879,858</b>	<b>780</b>	<b>129,525</b>	<b>87%</b>	Object Level 2000
30345000 TAX/LIC/ASSESS	2,500	1,706		794	68%	Assessment Fees for MORPD Property
<b>* 30 - OTHER CHARGES</b>	<b>2,500</b>	<b>1,706</b>		<b>794</b>	<b>68%</b>	Object Level 3000

Mission Oaks Recreation and Park District  
 General Fund - 336A



Object Level Discussion

Commitment Item	Budget	Actual	Pending	Remaining	%Consum	Notes
42420200 STRUCTURES	400,000			400,000		Buildings, Structures, & Equipment
<b>* 42 - Buildings</b>	<b>400,000</b>			<b>400,000</b>		Object Level 4000
79790100 CONTINGENCY APPR	150,000			150,000		
<b>* 79 - Appropriation for Con</b>	<b>150,000</b>			<b>150,000</b>		Object Level 7000
<b>** Expenditure Accounts</b>	<b>3,981,365</b>	<b>2,871,059</b>	<b>780</b>	<b>1,147,392</b>	<b>72%</b>	
91910100 PROP TAX CUR SEC	-2,420,000	-1,402,817		-1,017,183	60%	
91910200 PROP TAX CUR UNS	-85,000	-93,996		8,996	110%	
91910300 PROP TAX CUR SUP	-55,000	-54,815		-185	99%	
91910400 PROP TAX SEC DEL	-25,000	-18,950		-6,050	75%	
91910500 PROP TAX SUP DEL	-2,000	-3,736		1,736	186%	
91910600 PROP TAX UNITARY	-60,000	-32,131		-27,869	53%	
91912000 PROP TAX REDEMPT	-100	-105		5	10%	
91913000 PROP TAX PR UNSE	-2,000	-919		-1,081	46%	
91914000 PROP TAX PENALTI	-300	-366		66	122%	
<b>* 91 - TAXES</b>	<b>-2,649,400</b>	<b>-1,607,835</b>		<b>-1,041,565</b>	<b>61%</b>	
94941000 INTEREST INCOME	-12,000	-10,260		-1,740	85%	
94942900 BLDG RENTAL OTHE	-55,000	-39,944		-15,056	73%	
<b>* 94 - REVENUE FROM USE OF M</b>	<b>-67,000</b>	<b>-50,204</b>		<b>-16,796</b>	<b>75%</b>	
95952200 HOME PROP TAX RE	-26,500	-13,251		-13,249	50%	
95953200 AID CO FUNDS					0%	
95956900 STATE AID OTHER	-235,000	-125,157		-109,843	53%	
<b>* 95 - INTERGOVERNMENTAL REV</b>	<b>-261,500</b>	<b>-138,408</b>		<b>-123,092</b>	<b>53%</b>	
96964600 RECREATION SVC C	-640,000	-479,894	-55	-160,052	75%	
<b>* 96 - CHARGES FOR SERVICES</b>	<b>-640,000</b>	<b>-479,894</b>	<b>-55</b>	<b>-160,052</b>	<b>75%</b>	
97971000 CASH OVRAGES		-187		187	0%	
97973000 DONATIONS/CONTRI	-30,000	-11,685		-18,315	39%	

Mission Oaks Recreation and Park District  
 General Fund - 336A



Object Level Discussion

Commitment Item	Budget	Actual	Pending	Remaining	%Consum	Notes
97974000 INSURANCE PROCEE	-20,000	-18,248		-1,752	91%	
97979000 MISC OTHER	-15,000	25,398		10,398	121%	
<b>* 97 - MISCELLANEOUS REVENUE</b>	<b>-65,000</b>	<b>-118,992</b>	<b>-55</b>	<b>-9,482</b>	<b>75%</b>	
<b>** REVENUE ACCOUNTS</b>	<b>-3,682,900</b>	<b>-2,395,332</b>	<b>-55</b>	<b>-1,350,987</b>	<b>63%</b>	
<b>*** Total</b>	<b>298,465</b>	<b>550,085</b>	<b>835</b>	<b>-248,689</b>	<b>183%</b>	



**Advisory Board of Directors  
Regular Monthly Meeting Minutes  
Tuesday, June 11, 2019 at 6pm  
Mission Oaks Community Center  
4701 Gibbons Drive, Carmichael, 95608**

- Call to Order:** 6pm by Chairperson Morin.
- Pledge of Allegiance:** Led by Director Rothberg.
- Roll Call:**
- MORPD Directors Present:** Morin, Nguyen and Rothberg.
- MORPD Directors Absent:** Ontiveros and Donnelly.
- MORPD Staff Present:** Barton, Paredes-Banville and Tierney.
- Public Present:** Jeanette Hynson, SCI Consulting and Taylor Magaziner, POP Sergeant, Fulton-El Camino Park District Police Department.
- Chairperson's Comments:** None.
- Board Comments/Discussion:** None.
- Public Comment:** None.

**Information:**

1. Monthly Billing and Budget Report, FY 2018-19 Period 10, April 1-30, 2019 presented by staff.
2. Administrative Division Report by Cindy Paredes-Banville.  
Cindy will forward additional training opportunities.
3. Recreation Division Report by Daniel Barton.  
Director Rothberg has children that attend the Bridges After School Program. He reported that it is a great program, the quality of the program's homework assistance is very good, and his children made some friends.
4. Parks Division Report by Daniel Barton.  
Announced the new hire; Greg Mediati will start in mid-July as the Park Superintendent. A tree fell on the playground at Swanston Park on Saturday, June 8, 2019. One child had cuts and scratches; two others were in the area but left the area shortly afterward; they were not injured. The tree that the branch fell from has been cut down. An Arborist will be hired soon to check each tree in the District around playgrounds. Staff have checked on the child and he is fine.



**Presentation:**

5. Fulton-El Camino Park Patrol report by Taylor Magaziner. Magaziner reported that there have been three arrests in the past week at Gibbons Park. A woman was found selling heroin, claiming to have good Samaritan motives and looking to distribute/sell clean needles. The needles were loaded with narcotics, which she claimed was to help users avoid withdrawal. Another person was using Craigslist to advertise heroin sales, with a meeting location of Mission North Park. Deputies were able to set up a meet and purchased drugs. There was a burglary by Shelfield; the culprits were on bikes, burglarized a home while the homeowner was present.

Staff now have access to the Fulton El Camino Park District Police Department website, showing police activity. Barton will give access to Advisory Board members to view logs if they want.

**Consent:**

6. Approval of May 14, 2019 Regular Board Meeting Minutes.

**Action:** After discussion, on a Motion by Director Nguyen, seconded by Director Rothberg, the Advisory Board of Directors voted to approve the Consent agenda. Directors Morin, Nguyen and Rothberg approve the motion. Director Ontiveros and Donnelly are absent.

**Discussion:**

7. Budget Policy and Procedures. This item is deferred to the July 23 Advisory Board of Directors meeting.
8. Discussion on Five-Year Capital Improvement Plan.

**Action Item:**

9. Approval of Resolution No. 2019-02 of Intention to Continue to Levy Assessments for FY 2019-20, Preliminarily Approving the Engineer's Report and Providing Notice of Hearing of the Mission Oaks Parks and Recreation Maintenance and Improvement District.

**No Action:** After discussion, on a Motion by Director Nguyen seconded by Director Rothberg; after continued discussion, Director Rothberg withdraws his motion. There is no other second. The motion dies.

**Action:** After discussion, on a Motion by Director Rothberg, seconded by Director Nguyen, the Advisory Board of Directors voted to approve Resolution No. 2019-02 of Intention to Continue to Levy Assessments for FY 2019-20, Preliminarily Approving the Engineer's Report and Providing Notice of Hearing of the Mission Oaks Parks and Recreation Maintenance and Improvement District with a 1.5% increase subject to changing the rate in the Engineers Report and the Resolution at the July 23 public hearing.

Roll call vote:

Chairperson Morin, aye

Director Nguyen, aye

Director Rothberg, aye

Absent are Directors Ontiveros and Donnelly.

**Staff Comments/Reports:**

**Next Regular Meeting:** Tuesday, July 23, 2019 at 6pm at Mission Oaks Community Center.

**Adjournment:** 7:50pm

\_\_\_\_\_  
Debra Tierney, Clerk of the Board

July 23, 2019  
Date

## STAFF REPORT



DATE: July 19, 2019

TO: MORPD Advisory Board

FROM: Daniel Barton, District Administrator

SUBJECT: Approve Resolution No. 2019-03 Ordering Levy of Assessment for Fiscal Year 2019-20 for the Park Maintenance and Recreation Improvement District of the Mission Oaks Recreation and Park District

### **DISCUSSION:**

The Landscape and Lighting Act of 1972 requires a public hearing for this matter and is Publicly Noticed each year as an action item for the July Advisory Board Meeting. The Annual Assessment Revenue Summary ([attachment A](#)) and the Final Engineer's Report for FY 2019-20 is attached ([attachment B](#)).

Construction costs continue to rise: bids of 20% to 40% above estimates are common, and without the increase, the District runs the risk of not being able to undertake important and time-sensitive projects such as ADA accessibility compliance and playground replacement in the future years.

As the Advisory Board, you approved the resolution to hold a public meeting with a 1.5% increase. Currently the levy is \$51.30 with a 1.5% increase the new levy would be \$52.07 which would be a \$.77 increase. The Advisory Board after holding the public meeting and listening to the public has the option of raising the levy increase by 1.5% to \$52.07 or no increase, leaving the levy at its current rate of \$51.30.

### **RECOMMENDATION:**

That you approve the proposed staff recommendation, Resolution 2019-03 ([attached C](#)) approving the Final Engineer's Report confirming diagram and assessment and ordering the levy of assessment of \$52.07 for the Park Maintenance and Recreation Improvement District of the Mission Oaks Recreation and Park District FY 2019-20 budget.

**Mission Oaks Recreation and Park District  
Parks and Recreation Maintenance and Improvement District  
Annual Assessment Revenue Summary**

Fiscal Year	CPI		Unused CPI Accumulated	Unused CPI Balance	Allowable	Actual	Total Parcels	Total Assessments
	Adjustment <sup>1</sup>	Actual CPI <sup>2</sup>			Maximum Assessment Rate	Assessment Rate Levied <sup>3</sup>		
2005-06					\$27.00	\$27.00	17,299	\$588,324
2006-07					\$39.00	\$39.00	17,439	\$773,430
2007-08	3.00%	3.44%	0.44%	0.44%	\$40.17	\$40.16	17,625	\$797,979
2008-09	3.00%	3.85%	0.85%	1.29%	\$41.38	\$40.77	17,725	\$810,380
2009-10	1.30%	0.01%	-1.29%	0.00%	\$41.92	\$40.77	17,731	\$811,773
2010-11	2.61%	2.61%	0.00%	0.00%	\$43.01	\$43.01	17,735	\$857,426
2011-12	1.52%	1.52%	0.00%	0.00%	\$43.66	\$43.66	17,727	\$871,730
2012-13	2.92%	2.92%	0.00%	0.00%	\$44.93	\$44.93	17,736	\$897,217
2013-14	2.22%	2.22%	0.00%	0.00%	\$45.93	\$44.93	17,745	\$896,576
2014-15	2.57%	2.57%	0.00%	0.00%	\$47.11	\$47.11	17,749	\$939,654
2015-16	2.67%	2.67%	0.00%	0.00%	\$48.37	\$48.37	17,774	\$966,024
2016-17	3.00%	3.17%	0.17%	0.17%	\$49.82	\$49.82	17,829	\$987,827
2017-18	3.00%	3.53%	0.53%	0.70%	\$51.30	\$51.30	17,829	\$1,019,157
2018-19	3.00%	2.94%	-0.06%	0.64%	\$52.84	\$51.30	17,826	\$1,019,757
2019-20	3.00%	4.49%	1.49%	2.13%	\$54.44		17,833	

The green highlights show the amount of CPI above the 3% threshold for the SF CPI for these fiscal years. Proposition 218 approved by California voters makes available this unused CPI at a later date when the actual SF CPI is below 3% annually. The unused amount of CPI may be built into a low CPI year to bring the assessment district CPI up to a maximum of CPI of 3%. Any remaining unused CPI may then be carried forward into the future to be used if desired to build a future CPI up to 3% when the actual is below 3% as was the case for Fiscal Year 2008 and 2017.

The yellow highlights show the difference between the maximum allowable assessment rate for the 2008-09, 2009-10 and 2013-14 fiscal year and the actual levied rate which was reduced during the final budget process by vote of the district's advisory board of directors.

<sup>1</sup> Maximum allowable CPI increase

<sup>2</sup> Actual change in the San Francisco Bay Area Consumer Price Index for All Urban Consumers from December to December

<sup>3</sup> Assessments must be rounded to the even penny for placement on property tax bills



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

**FINAL ENGINEER'S REPORT**

JULY 2019

FISCAL YEAR 2019-20

PURSUANT TO THE LANDSCAPE AND LIGHTING ACT OF 1972 AND  
ARTICLE XIII D OF THE CALIFORNIA CONSTITUTION

ENGINEER OF WORK:  
**SCI Consulting Group**  
4745 MANGELS BOULEVARD  
FAIRFIELD, CALIFORNIA 94534  
PHONE 707.430.4300  
FAX 707.430.4319  
WWW.SCI-CG.COM

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## TABLE OF CONTENTS

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<b>INTRODUCTION.....</b>	<b>1</b>
OVERVIEW .....	1
ASSESSMENT FORMATION .....	2
ASSESSMENT CONTINUATION .....	3
LEGAL ANALYSIS .....	4
COMPLIANCE WITH CURRENT LAW .....	5
<b>PLANS AND SPECIFICATIONS .....</b>	<b>6</b>
DEFINITIONS AND DESCRIPTIONS .....	6
<b>ESTIMATE OF COSTS AND BUDGET .....</b>	<b>8</b>
INTRODUCTION .....	8
SUMMARY OF DISTRICT'S IMPROVEMENT PLANS.....	8
ESTIMATE OF COSTS .....	8
<b>METHOD OF ASSESSMENT APPORTIONMENT .....</b>	<b>11</b>
METHOD OF APPORTIONMENT .....	11
DISCUSSION OF BENEFIT .....	11
BENEFIT FACTORS.....	12
BENEFIT FINDING.....	14
GENERAL VERSUS SPECIAL BENEFIT .....	14
CALCULATING GENERAL BENEFIT.....	15
METHOD OF ASSESSMENT .....	19
<b>ASSESSMENT .....</b>	<b>25</b>
<b>ASSESSMENT DIAGRAM.....</b>	<b>27</b>
<b>ASSESSMENT ROLL (SPREAD OF COSTS) .....</b>	<b>31</b>

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## INTRODUCTION

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### OVERVIEW

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

### DISTRICT PARKS

- ❖ ASHTON PARK, (9.8 acres), 4251 Ashton Drive, Sacramento.
- ❖ EASTERN OAK PARK, (6.85 acres), 3127 Eastern Avenue, Sacramento.
- ❖ GIBBONS PARK, (17.5 acres), 4701 Gibbons Drive, Carmichael.
- ❖ HAZELWOOD GREEN RETENTION BASIN, (1.8 acres), Hazelwood Ave, Carmichael
- ❖ MADDOX PARK, (6 acres), 4821 Thor Way, Carmichael.
- ❖ MISSION NORTH PARK, (12.7 acres), 3344 Mission Avenue, Carmichael.
- ❖ OAK MEADOW PARK, (5.5 acres), 2734 American River Drive, Sacramento.
- ❖ ORVILLE WRIGHT PARK, (4.2 acres), 2331 St. Marks Way, Sacramento.
- ❖ SHELFIELD PARK, (5 acres), 1849 Suffolk Way, Carmichael.
- ❖ SWANSTON PARK, (10 acres), 2350 Northrop Avenue, Sacramento.
- ❖ VALLEY OAK PARK, (10.2 acres), 1150 Eastern Avenue, Sacramento.
- ❖ WINDEMERE PARK, (.75 acres), Windemere Lane, Sacramento.

### SCHOOL PARKS & RECREATION SITES

- ❖ ARCADE FUNDAMENTAL MIDDLE SCHOOL, 3500 Edison Avenue, Sacramento
- ❖ CHOICES CHARTER SCHOOL, 4425 Laurelwood Way, Sacramento
- ❖ COWAN SCHOOL PARK, (.5 acres), 3350 Becerra Way, Sacramento.
- ❖ DEL DAYO ELEMENTARY SCHOOL, 1301 McClaren Ave, Carmichael
- ❖ DEL PASO MANOR SCHOOL PARK, (3 acres), 2700 Maryal Drive, Sacramento.
- ❖ EL CAMINO FUNDAMENTAL HIGH SCHOOL, 4300 El Camino Ave, Sacramento
- ❖ ENCINA HIGH SCHOOL, 1400 Bell Street, Sacramento

- ❖ MIRA LOMA HIGH SCHOOL, 4000 Edison Ave, Sacramento,
- ❖ MISSION AVENUE ELEMENTARY SCHOOL, 2925 Mission Ave, Carmichael
- ❖ PASADENA AVENUE ELEMENTARY SCHOOL, 4330 Pasadena Ave, Sacramento
- ❖ RIO AMERICANO HIGH SCHOOL, 4540 American River Drive, Sacramento
- ❖ SIERRA OAKS SCHOOL PARK, (4.6 acres), 2762 Huntington Road, Sacramento.
- ❖ STARR KING ELEMENTARY AND MIDDLE SCHOOL, 4848 Cottage Way, Carmichael
- ❖ WHITNEY AVENUE ELEMENTARY SCHOOL, 4248 Whitney Ave, Sacramento
- ❖ WINSTON CHURCHILL MIDDLE SCHOOL, 4900 Whitney Ave, Carmichael

### ASSESSMENT FORMATION

Prior to fiscal year 1999-00, the Park District experienced a revenue shortfall that was primarily due to escalating costs and declining State revenues. In fact, in order to provide an acceptable level of park maintenance, the Park District had funded its revenue shortfall with reserve funds. Due to this revenue shortfall and a lack of funding for capital improvement projects, the Park District decided to ask property owners if they would support a special assessment for park maintenance and improvement. Therefore, without a new local revenue source, the baseline level of park and recreation facilities in the Park District (the "Baseline Service") would be a deteriorating level of maintenance and upkeep of the park and recreation facilities and properties listed above.

In May and June of 1999, the Park District conducted an assessment ballot proceeding, for a proposed assessment at the rate of \$27 per benefit unit for a period of ten years. This ballot proceeding was conducted pursuant to the requirements of Article XIID of the California Constitution ("The Taxpayer's Right to Vote on Taxes Act") and the Landscaping and Lighting Act of 1972. In the property owner balloting, the assessment was supported by 61.9% of the weighted ballots returned by property owners and was subsequently approved by the Advisory Board of Directors of the Park District ("Board") and collected annually commencing with fiscal year 1999-00.

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

In 2006, the Park District conducted an assessment ballot proceeding pursuant to the requirements of Article XIID of the California Constitution ("The Taxpayer's Right to Vote on Taxes Act") and the Landscaping and Lighting Act of 1972. During this ballot proceeding, property owners in the Park District were provided with a notice and ballot for the proposed increased parks and recreation maintenance and improvement assessment (the "Parks and Recreation Maintenance and Improvement District" or the "Improvement District").

A 45-day period was provided for balloting and a public hearing was conducted April 4, 2006. This hearing was continued to May 2, 2006 to allow adequate time for the tabulation of ballots. It was determined at the public hearing that the assessment ballots submitted in opposition to the proposed assessments did not exceed the assessment ballots submitted in favor of the assessments (with each ballot weighted by the proportional financial obligation of the property for which ballot was submitted). The final weighted ballot result was 68.78% support for the proposed assessments.

As a result, the Board gained the authority to approve the levy of the increased assessments for fiscal year 2006-07 and to continue to levy them in future years. The authority granted by the ballot proceeding includes the potential for an annual adjustment in the assessment levies equal to the annual change in the Consumer Price Index for the San Francisco Bay Area as of December of each succeeding year, with the maximum annual adjustment not to exceed 3%. In the event that the annual change in the CPI exceeds 3%, any percentage change in excess of 3% can be cumulatively reserved and can be added to the annual change in the CPI for years in which the CPI change is less than 3%.

#### ASSESSMENT CONTINUATION

In each subsequent year for which the assessments will be continued, the Board must direct the preparation of an Engineer's Report ("Report"), budgets and proposed assessments for the upcoming fiscal year. After the Report is completed, the Board may preliminarily approve the Report and proposed assessments and establish the date for a noticed public hearing on the continuation of the assessments.

This Engineer's Report ("Report") was prepared to establish the budget for the continued improvements, installation, maintenance and servicing costs that would be funded by the proposed 2019-20 assessments, determine the benefits received from such improvements within the Park District and apportion the assessments to lots and parcels within the Park District. This Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and Article XIID of the California Constitution (the "Article").

The Board preliminarily approved this Engineer's Report and the continuation of the assessments by resolution. A notice of public hearing must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing is used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing must be held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for July 23, 2019. At this hearing, the Board would consider approval of a resolution confirming the continuation of the assessments for fiscal year 2019-20. If so confirmed and approved, the assessments would be submitted to the County Auditor for inclusion on the property tax rolls for fiscal year 2019-20.

## LEGAL ANALYSIS

### PROPOSITION 218

This assessment is formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now codified as Articles XIII C and XIII D of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.

Proposition 218 describes a number of important requirements, including property-owner balloting, for the imposition, increase and extension of assessments, and these requirements are satisfied by the process used to establish this assessment.

### SILICON VALLEY TAXPAYERS ASSOCIATION, INC. V SANTA CLARA COUNTY OPEN SPACE AUTHORITY

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority ("SVTA vs. SCCOSA"). This ruling is the most significant legal document in further legally clarifying Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the assessment district

### DAHMS V. DOWNTOWN POMONA PROPERTY

On June 8, 2009, the 4<sup>th</sup> Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms the Court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

### BONANDER V. TOWN OF TIBURON

On December 31, 2009, the 1<sup>st</sup> District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based in part on relative costs within sub-areas of the assessment district instead of proportional special benefits.

**BEUTZ V. COUNTY OF RIVERSIDE**

On May 26, 2010 the 4<sup>th</sup> District Court of Appeal issued a decision on the Steven Beutz v. County of Riverside (“Beutz”) appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services were not explicitly calculated, quantified and separated from the special benefits.

**GOLDEN HILL NEIGHBORHOOD ASSOCIATION V. CITY OF SAN DIEGO**

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in Beutz, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

**COMPLIANCE WITH CURRENT LAW**

This Engineer’s Report is consistent with the requirements of Article XIII C and XIII D of the California Constitution and with the *SVTA* decision because the improvements to be funded are clearly defined; the improvements are directly available to and will directly benefit property in the Improvement District; and the improvements provide a direct advantage to property in the Improvement District that would not be received in absence of the assessments.

This Engineer’s Report is consistent with *Beutz*, *Golden Hill* and *Dahms* because the improvements will directly benefit property in the Improvement District and the general benefits have been explicitly calculated and quantified and excluded from the assessments. The Engineer’s Report is consistent with *Bonander* because the assessments have been apportioned based on the overall cost of the improvements and proportional special benefit to each property.

## PLANS AND SPECIFICATIONS

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### DEFINITIONS AND DESCRIPTIONS

The work and improvements (the "Improvements") are proposed to be undertaken by the Mission Oaks Recreation and Park District's Parks and Recreation Maintenance and Improvement District (the "Improvement District") and the cost thereof, including any debt service on bonds or other indebtedness issued for the work and improvements, paid from the levy of the annual assessment provide special benefit to Assessor Parcels within the Improvement District as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the "Act") the work and improvements are generally described as follows:

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

Maintenance means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any Improvement, including (a) repair, removal, or replacement of all or part of any Improvement; (b) providing for the life, growth, health and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; (c) the removal of trimmings, rubbish, debris, and other solid waste; and (d) the cleaning, sandblasting and painting of walls and other Improvements to remove or cover graffiti. (Streets & Highway Code, § 22531.)

Servicing means the furnishing of (a) electric current or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other Improvements; and (b) water for irrigation of any landscaping, the operation of any fountains, or the maintenance of any other Improvements. (Str. & H. C., § 22538.)

Incidental expenses include all of the following: (a) The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment; (b) the costs of printing, advertising, and the giving of published, posted, and mailed notices; (c) compensation payable to the County for collection of assessments; (d) compensation of any engineer or attorney employed to render services in proceedings pursuant to this part; (e) any other expenses incidental to the construction, installation, or maintenance and servicing of the Improvements; (f) any expenses incidental to the issuance of bonds or notes pursuant

to Section 22662.5 of the Streets and Highways Code; and (g) costs associated with any elections held for the approval of a new or increased assessment. (Str. & H. C., § 22526.)

The assessment proceeds will be exclusively used for Improvements within the Improvement District plus incidental expenses. Reference is made to the Summary of the District's Improvement Plans section in the following section of this Report.

## ESTIMATE OF COSTS AND BUDGET

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### INTRODUCTION

Following are the proposed Improvements, and resulting level of improved parks and recreation facilities, for the Improvement District. As previously noted, the baseline level of service included a deteriorating level of maintenance and upkeep of the park and recreation facilities due to shortages of funds for the Park District. Improvements funded by the assessments are over and above the previously declining baseline level of service. The formula below describes the relationship between the final level of improvements, the existing baseline level of service, and the enhanced level of improvements to be funded by the proposed assessment.

<b>Final Level of Improvements</b>	<b>=</b>	<b>Baseline Level of Improvements</b>	<b>+</b>	<b>Enhanced Level of Improvements</b>
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### SUMMARY OF DISTRICT'S IMPROVEMENT PLANS

Projects have been chosen throughout the Park District in order to ensure that all properties in the narrowly drawn Park District boundaries will receive improved access to better maintained and improved parks in their area. A detailed project improvement plan has been developed and is available for review at the Park District offices.

### ESTIMATE OF COSTS

The following is an estimate of the cost of the Improvements that would be funded by the Improvement District in Fiscal Year 2019-20, if the proposed assessments are approved by the Board. The expenditures would be governed by the policies and criteria established within this Report.



MISSION OAKS RECREATION AND PARK DISTRICT Parks and Recreation Maintenance and Improvement District Estimate of Costs Fiscal Year 2019-20		
		<i>Total Budget</i>
Beginning Fund Balance July 1, 2019		\$595,371
Installation, Maintenance & Servicing Costs		
Capital Improvements		\$1,283,500
District Office ADA Compliance Renovations	\$325,000	
Swanston Park Pump House and Storage Building	\$475,000	
Swanston Park ADA Improvements	\$200,000	
Orville Wright Park Playground Replacement	\$100,000	
Eastern Oak Tennis Court Resurfacing	\$50,000	
Mission Oaks Community Center Hallway Tile Replacement	\$8,500	
Swanston Park Building Safety Wall	\$125,000	
Other Equipment		\$7,500
Facility and Restroom Cleaning and Maintenance		\$185,500
Park Maintenance and Landscaping Services		\$280,000
Maintenance & Operations		\$868,029
Painting		\$7,500
Professional Services / Planning		\$23,000
Supplies & Materials		\$143,750
Utilities		\$114,125
Vehicle Operation and Maintenance		\$13,750
Water		\$126,500
Totals for Installation, Maintenance and Servicing		\$3,053,154
Incidental Costs: <sup>2</sup>		
County collection, Assessment Engineering & Other Incidental Costs <sup>2</sup>	\$51,200	
Allowance for Contingencies and Uncollectables	\$10,000	
Subtotals - Incidentals		\$61,200
Total Cost of Installation, Maintenance and Servicing to Assessment District		\$3,114,354
<b>Total Benefit of Improvements</b>		<b>\$3,114,354</b>
Single Family Equivelant Units (SFEs)		20,081
<b>Benefit Received per SFE Unit</b>		<b>\$155.09</b>

MISSION OAKS RECREATION AND PARK DISTRICT Parks and Recreation Maintenance and Improvement District Estimate of Costs (Continued) Fiscal Year 2019-20			
			<i>Total Budget</i>
Less:			
District Contribution for General Benefits <sup>1</sup>			(\$1,276,885)
District Contribution for Special Benefits			(\$412,469)
Beginning Fund Balance (July 1, 19)			(\$595,371)
Contribution to / (from) Reserve Fund / Contingency Fund			\$207,453
Total Parks & Recreation Maintenance and Improvement District Budget <sup>5</sup> (Net Amount to be Assessed)			\$1,037,082
<b>Assessment District Budget Allocation to Parcels</b>			
Total Assessment Budget <sup>6</sup>			\$1,037,082
<b>Zone of Benefit</b>	<b>SFE Units<sup>3</sup></b>	<b>SFE Rate per Unit<sup>4</sup></b>	<b>Total</b>
Zone A	19,056	\$52.07	\$992,250
Zone B	1,025	\$43.74	\$44,832
Totals:	20,081		\$1,037,082

## Notes to Estimate of Costs:

- As determined in the following section, at least 41% of the cost of Improvements must be funded from sources other than the assessments, including grants, taxes and other third-party payments, to cover any general benefits from the Improvements. Therefore, out of the total cost of Improvements of \$3,114,354 the District must contribute at least \$1,276,885 from sources other than the assessments. The District will contribute \$1,689,354, which covers any general benefits from the Improvements.
- Incidental cost includes Assessment Engineering charges, County Collection fees, other incidental costs and an allowance for uncollectible assessments from assessments on parcels owned by public agencies.
- "SFE" means single family equivalent benefit unit.
- The assessment rate per SFE is the total amount to assessment per single family equivalent benefit unit.
- The Act requires that proceeds from the assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the Assessment District. Moreover, funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the fiscal year, June 30, must be carried over to the next fiscal year.
- The assessment amounts are rounded down to the even penny for purposes of complying with the collection requirements from the County Auditor. Therefore, the total assessment amount for all parcels subject to the assessments may vary slightly from the net amount to assessment.

## METHOD OF ASSESSMENT APPORTIONMENT

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### METHOD OF APPORTIONMENT

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

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

1. Identification of all benefit factors derived from the Improvements
2. Calculation of the proportion of these benefits that are general
3. Determination of the relative special benefit within different areas within the Improvement District
4. Determination of the relative special benefit per property type
5. Calculation of the specific assessment for each individual parcel based upon special vs. general benefit; location, property type, property characteristics, improvements on property and other supporting attributes

### DISCUSSION OF BENEFIT

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

*"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."*

*"The determination of whether or not a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 (Division 7 (commencing with Section 5000)) [of the Streets and Highways Code, State of California]."*

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

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

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

The SVTA v. SCCOSA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA v. SCCOSA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

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

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

## **BENEFIT FACTORS**

The special benefits from the Improvements are listed below:

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

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

According to the industry-standard guidelines established by the National Park and Recreation Association (the "NPRA"), neighborhood parks in urban areas have a service area radius of generally one-half mile and community parks have a service area radius of approximately two miles. The service radii for neighborhood parks and neighborhood green spaces were specifically established to give all properties within these service radii close proximity and easy walking access to such public land areas. Since proximate and accessible parks serve as an extension of the usable land area for property in the service

radii and since the service radii was specifically designed to provide close proximity and access, the parcels within this service area clearly receive a direct advantage and special benefit from the Improvements - and this advantage is not received by other properties or the public at large.

Moreover, almost every neighborhood park in the Improvement District does not provide a restroom or parking lot. Such public amenities were specifically excluded from neighborhood parks because neighborhood parks are designed to be an extension of usable land area specifically for properties in close proximity, and not the public at large or other non-proximate property. The occupants of proximate property do not need to drive to their local park and do not need restroom facilities because they can easily reach their local neighborhood park and can use their own restroom facilities as needed. This is further tangible evidence of the effective extension of land area provided by the Improvements to proximate parcels in the Assessment District and the unique direct advantage the proximate parcels receive from the Improvements.

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

#### **PROXIMITY TO IMPROVED PARKS AND RECREATIONAL FACILITIES**

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

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

#### **ACCESS TO IMPROVED PARKS, OPEN SPACE AND RECREATIONAL AREAS**

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

### IMPROVED VIEWS

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

### BENEFIT FINDING

In summary, real property located within the boundaries of the Improvement District distinctly and directly benefits from closer proximity, access and views of improved parks and recreation facilities and other public resources funded by the Assessments. The Improvements are specifically designed to serve local properties in the Improvement District, not other properties or the public at large. The public at large and other properties outside the Improvement District receive only limited benefits from the Improvements because they do not have similar proximity, access or views of the Improvements. These are special benefits to property in the Improvement District in much the same way that sewer and water facilities, sidewalks and paved streets enhance the utility and desirability of property and make them more functional to use, safer and easier to access.

### GENERAL VERSUS SPECIAL BENEFIT

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

In other words:

<b>Total Benefit</b>	<b>=</b>	<b>General Benefit</b>	<b>+</b>	<b>Special Benefit</b>
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There is no widely-accepted or statutory formula for general benefit. General benefits are benefits from improvements or services that are not special in nature, are not “particular and distinct” and are not “over and above” benefits received by other properties. SVTA vs. SCCOSA provides some clarification by indicating that general benefits provide “an indirect, derivative advantage” and are not necessarily proximate to the improvements.

The starting point for evaluating general and special benefits is the current, baseline level of service. The assessment will fund Improvements “over and above” this general, baseline level and the general benefits estimated in this section are over and above the baseline.

A formula to estimate the general benefit is listed below:

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

In the 2010 Beutz case, the 4<sup>th</sup> Appellate Court rejected an assessment for parks in large part because the general benefits were not calculated and quantified. In its decision, the 4<sup>th</sup> Appellate Court suggests that the use of parks in an assessment district by people who live outside of the district likely is a general benefit. The Assessments described and justified in this Engineer’s Report include a specific calculation of general benefits, as described in the following section, which is based in part on such use by people outside of the Improvement District. Moreover, the proportionality of the Assessments for each parcel, based in large part on proximity is established as well. Therefore, the Assessments and this Engineer’s Report are consistent with the Beutz decision.

## CALCULATING GENERAL BENEFIT

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

### BENEFIT TO PROPERTY OUTSIDE THE IMPROVEMENT DISTRICT

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



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

**Assumptions:**

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

17,731 parcels in the Improvement District.

50% relative benefit compared to property within the Improvement District.

**Calculation of General Benefit to Property Outside the Improvement District**

$$4,243 / (17,731 + 4,243) * .5 = 10\%$$

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

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

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

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



the public at large. Approximately 1% of the land area in the Improvement District is used for such regional purposes, so this is a measure of the general benefits to property within the Improvement District.

The general benefit to the public at large can be estimated by the proportionate amount of time that the Park District's parks and recreational facilities are used and enjoyed by individuals who are not residents, employees, customers or property owners in the Park District<sup>1</sup>. In order to measure the general benefits from the Assessment District, SCI Consulting Group, the Assessment Engineer and Engineer of Work, conducted a survey of the users of the parks and recreation facilities to be funded by the Assessments, and of other similar parks. The field survey work found that less than 25% of the park users did not live or work within the Assessment District. Therefore, this survey found a 25% level of general benefits from the Assessment District to the public at large.

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

#### TOTAL GENERAL BENEFITS

Using a sum of these four measures of general benefit, we find that approximately 41% of the benefits conferred by the Improvements may be general in nature and should be funded by sources other than the assessment.

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

The Park District's total budget for maintenance and improvement of its parks and recreational facilities is \$3,114,354. Of this total budget amount, the Park District will

<sup>1</sup>. When District facilities are used by those individuals, the facilities are not providing benefit to property within the Park District. Use under these circumstances is a measure of general benefit. For example, a non-resident who is drawn to utilize the Park District facilities and shops at local businesses while in the area would provide special benefit to business properties as a result of his or her use of the Improvements. Conversely, one who uses Park District facilities but does not reside, work, shop or own property within the Park District boundaries does not provide special benefits to any property and is considered to be a measure of the general benefits.

contribute \$1,689,354 from sources other than the assessments for park maintenance and operation. This contribution by the Park District equates to approximately 54.24% of the total budget for maintenance and improvements and constitutes more than the amount attributable to the general benefits from the Improvements.

### **ZONES OF BENEFIT**

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

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

### **CRITERIA AND POLICIES**

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

### **ASSESSMENT FUNDS MUST BE EXPENDED WITHIN THE ASSESSMENT DISTRICT**

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

### **CITIZEN’S OVERSIGHT COMMITTEE**

A Citizens’ Oversight Committee (the “Citizens’ Oversight Committee”) has been established for the Assessment District. The Citizens’ Oversight Committee shall review potential projects that may be funded by the assessments and shall make recommendations on the expenditure of assessment funds. Members of the Citizen’s Oversight Committee are nominated by the Mission Oaks Recreation and Park District with ratification by the County Supervisor who represents the Park District. All members of the Citizens’ Oversight Committee shall own property within Mission Oaks Recreation and Park District and shall

not have conflicts of interest with the Assessment District or the Improvements and Services funded by the Assessments.

### **MATCHING FUNDS**

Matching funds and contributions from other sources are required, thereby maximizing the special benefits from the Assessment District and offsetting any general benefits from the Improvements funded by the Assessments.

### **METHOD OF ASSESSMENT**

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

It should be noted that many other types of "traditional" assessments also use parcel population densities to apportion the assessments. For example, the assessments for sewer systems, roads and water systems are typically allocated based on the population density of the parcels assessed. Moreover, assessments have a long history of use in California and are in large part based on the principle that benefits from a service or improvement funded by assessments that is enjoyed by tenants and other non-property owners ultimately is conferred directly to the underlying property.<sup>2</sup>

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

In the process of determining the appropriate method of assessment, the Engineer considered various alternatives. For example, an assessment only for all residential improved property was considered but was determined to be inappropriate because

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<sup>2</sup> For example, in *Federal Construction Co. v. Ensign* (1922) 59 Cal.App. 200 at 211, the appellate court determined that a sewer system specially benefited property even though the direct benefit was to the people who used the sewers: "Practically every inhabitant of a city either is the owner of the land on which he resides or on which he pursues his vocation, or he is the tenant of the owner, or is the agent or servant of such owner or of such tenant. And since it is the inhabitants who make by far the greater use of a city's sewer system, it is to them, as lot owners or as tenants, or as the servants or agents of such lot owners or tenants, that the advantages of actual use will redound. But this advantage of use means that, in the final analysis, it is the lot owners themselves who will be especially benefited in a financial sense."

commercial, industrial and other properties also receive direct benefits from the Improvements.

Moreover, a fixed or flat assessment for all properties of similar type was deemed to be inappropriate because larger properties receive a higher degree of benefit than other similarly used properties that are significantly smaller. (For two properties used for commercial purposes, there is clearly a higher benefit provided to the larger property in comparison to a smaller commercial property because the larger property generally supports a larger building and has higher numbers of employees, customers and guests that would benefit from proximity and improved access to well maintained and improved parks and recreational facilities. So the potential population of employees or residents is a measure of the special benefits received by the property.) Larger parcels, therefore, receive an increased benefit from the assessments.

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

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

#### RESIDENTIAL PROPERTIES

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

Properties with more than one residential unit are designated as multi-family residential properties. These properties benefit from the improvements in proportion to the number of dwelling units that occupy each property, the average number of people who reside in multi-family residential units versus the average number of people who reside in a single family home and the relative size of each type of residential dwelling unit. The population density factors for the Mission Oaks Recreation and Park District, as depicted below, provide the basis for determining the SFE factors for residential properties. Using the total population in a certain property type in the area of the Park District from the 2000 Census and dividing it by the total number of such households, finds that approximately 2.60 persons occupy

each single family residence, whereas an average of 2.36 persons occupy each condominium. The ratio of 2.60 people on average for a single family residence and 2.36 people per dwelling unit in a multi-family unit results in a population density equivalent of .91 for multi-family units. Next the relative building areas are factored into the analysis because special benefits are related average size of a property, in addition to average population densities. For a condominium, this calculation results in an SFE factor of .63 per dwelling unit. A similar calculation is used for the SFE Rates for other residential property types.

TABLE 1 – RESIDENTIAL POPULATION FACTORS

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

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

1. The SFE factors for other types of residential properties are calculated similarly. Multi-family dwelling units in excess of 20 units typically provide on-site recreational amenities that offset some of the benefits from the Assessment District. Therefore multi-family properties are assessed 0.50 SFE per dwelling unit for the first 20 units and 0.10 SFE for any dwelling units in excess of 20.

### COMMERCIAL/INDUSTRIAL PROPERTIES

Commercial and industrial properties are generally open and operated for more limited times, relative to residential properties. Therefore, the relative hours of operation can be used as a measure of benefits, since employee density also provides a measure of the relative benefit to property. Since commercial and industrial properties are typically open and occupied by employees approximately one-half the time of residential properties, it is reasonable to assume that commercial land uses receive one-half of the special benefit on a land area basis relative to single family residential property. The average size of a single family home with 1.0 SFE factor in the Park District is 0.25 acres. Therefore, a commercial property with 0.25 acres receives one-half the relative benefit of a single family home, or a 0.50 SFE factor.

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

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

Commercial and industrial properties in excess of 5 acres generally involve uses that are more land intensive relative to building areas and number of employees (lower coverage ratios). As a result, the benefit factors for commercial and industrial property land area in excess of 5 acres is determined to be the SFE rate per quarter acre for the first 5 acres and

the relevant SFE rate per each additional acre over 5 acres. Institutional properties that are used for residential, commercial or industrial purposes are also assessed at the appropriate residential, commercial or industrial rate<sup>3</sup>.

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

**TABLE 2 - COMMERCIAL/INDUSTRIAL DENSITY AND ASSESSMENT FACTORS**

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

1. Source: San Diego Association of Governments Traffic Generators Study.

2. The SFE factors for commercial and industrial parcels are applied by the quarter acre of commercial/industrial use land area or portion thereof. (Therefore, the minimum assessment for any assessable parcel in these categories is the SFE Units listed herein.)

#### **VACANT/UNDEVELOPED PROPERTIES**

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

#### **OTHER PROPERTIES**

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

All public properties that are specially benefited are assessed. Public right-of-way parcels, well, reservoir or other water rights parcels that cannot be developed into other improved

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<sup>3</sup> Benefits to commercial and industrial properties are deemed to be related to the area of parcels that are used for such purposes. In the event that a business/industrial parcel includes undeveloped land area that is clearly not related to the business/industrial use of the parcel, such unused land area shall not be included in the SFE benefit unit calculation.



uses offer similar public resource and open space benefits as will be funded by the Assessments and/or typically do not generate employees, residents, customers or guests. Moreover, many of these parcels have limited economic value and, therefore, do not benefit from specific enhancement of property value. Such parcels are, therefore, not specially benefited and are not assessed.

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

Other publicly owned property that is used for purposes similar to private residential, commercial, industrial or institutional uses is benefited and assessed at the same rate as such privately owned property.

#### **APPEALS OF ASSESSMENTS LEVIED TO PROPERTY**

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



## ASSESSMENT

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WHEREAS, this Engineer's Report (the "Report") has been prepared pursuant to the provisions of the Landscaping and Lighting Act of 1972 (the "Act") and Article XIID of the California Constitution;

WHEREAS, the undersigned Engineer of Work has prepared and filed a report presenting an estimate of costs, a diagram for the Assessment District and an assessment of the estimated costs of the improvements upon all assessable parcels within the Assessment District;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under the Act, Article XIID of the California Constitution and the order of the Advisory Board of the Mission Oaks Recreation and Park District, hereby make the following assessment to cover the portion of the estimated cost of said Improvements, and the costs and expenses incidental thereto to be paid by the Assessment District.

The amount to be paid for said Improvements and the expenses incidental thereto, to be paid by the Assessment District for the fiscal year 2019-20 is generally as follows:

### SUMMARY COST ESTIMATE

	FY 2019-20 Budget
Capital Improvements and Maintenance Expenditures	\$3,053,154
Incidental Expenses	\$61,200
Total Budget	<u>\$3,114,354</u>
Less: Contributions	
Park District Contribution for General and Special Benefits	(\$1,689,354)
Contingencies and Other Revenues	(\$387,918)
NET AMOUNT TO ASSESSMENTS	<u>\$1,037,082</u>

As required by the Act, an Assessment Diagram showing the exterior boundaries of said Assessment District is hereto attached and incorporated herein by reference. The distinctive number of each parcel or lot of land in the said Assessment District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion said net amount of the cost and expenses of said Improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said Assessment District, in accordance with the special benefits to be received by each parcel or lot, from the Improvements, and more particularly set forth in the Estimate of Cost and Method of Assessment in the Report.

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

The change in the CPI from December 2017 to December 2018 was 4.49%. Therefore, the maximum authorized assessment rate for fiscal year 2019-20 is increased by 3.00% which equates to \$54.44 per single family equivalent benefit unit. The estimate of cost and budget in the Engineer's Report proposes assessments for fiscal year 2019-20 at the rate of \$52.07, which is less than the maximum authorized rate.

The assessment is made upon the parcels or lots of land within the Assessment District in proportion to the special benefits to be received by the parcels or lots of land, from said Improvements.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Sacramento for the fiscal year 2019-20. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2019-20 for each parcel or lot of land within the said Assessment District.

Dated: July 10, 2019



Engineer of Work

A handwritten signature in blue ink that reads "John W. Bliss".

By \_\_\_\_\_  
John W. Bliss, License No. C52091

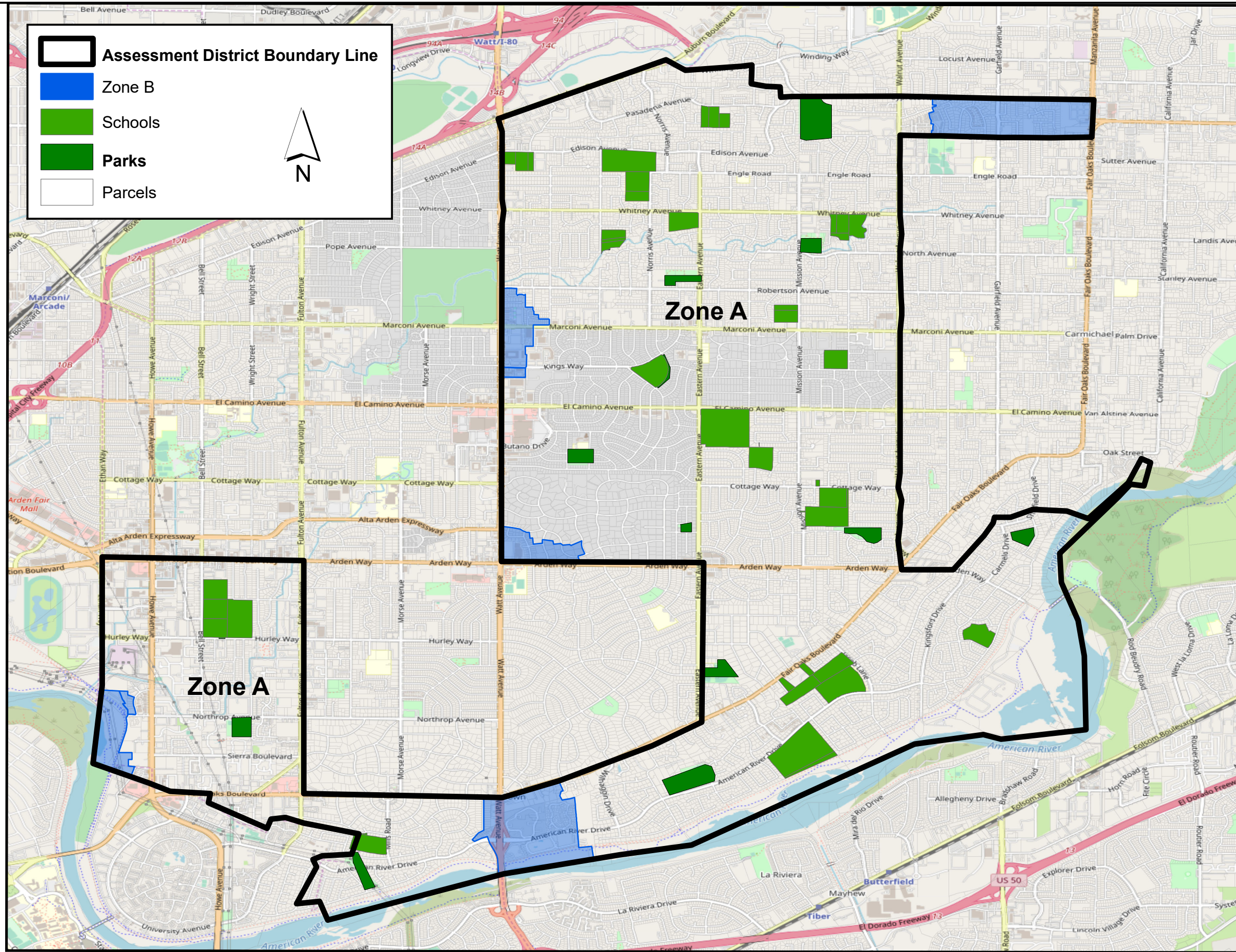
## ASSESSMENT DIAGRAM

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The Assessment District includes all properties within the boundaries of Mission Oaks Recreation and Park District. The boundaries of the Assessment District are displayed on the following Assessment Diagram. The lines and dimensions of each lot or parcel within the Assessment District are those lines and dimensions as shown on the maps of the Assessor of the County of Sacramento, for fiscal year 2019-20, and are incorporated herein by reference, and made a part of this Diagram and this Report.

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FILED IN THE OFFICE OF THE EXECUTIVE DIRECTOR OF THE MISSION OAKS RECREATION & PARK DISTRICT, COUNTY OF SACRAMENTO, CALIFORNIA, THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2019.

EXECUTIVE DIRECTOR \_\_\_\_\_

RECORDED IN THE OFFICE OF THE EXECUTIVE DIRECTOR OF THE MISSION OAKS RECREATION AND PARK DISTRICT, COUNTY OF SACRAMENTO, CALIFORNIA, THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2019.

EXECUTIVE DIRECTOR \_\_\_\_\_

AN ASSESSMENT WAS CONFIRMED AND LEVIED BY THE BOARD OF THE MISSION OAKS RECREATION AND PARK DISTRICT ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE \_\_\_\_ DAY OF \_\_\_\_\_, 2019 FOR FISCAL YEAR 2019-20 AND SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL FOR SAID FISCAL YEAR WERE FILED IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF SACRAMENTO ON THE \_\_\_\_ DAY OF \_\_\_\_\_,

2019. REFERENCE IS HEREBY MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

EXECUTIVE DIRECTOR \_\_\_\_\_

FILED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 2019, AT THE HOUR OF \_\_\_\_ O'CLOCK \_\_\_\_ M. IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF SACRAMENTO, STATE OF CALIFORNIA, AT THE REQUEST OF THE GOVERNING BOARD OF THE MISSION OAKS RECREATION AND PARK DISTRICT.

COUNTY AUDITOR, COUNTY OF SACRAMENTO

Note: REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF SACRAMENTO FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCELS SHOWN HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.



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## ASSESSMENT ROLL (SPREAD OF COSTS)

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An Assessment Roll, which is a listing of all parcels within the Assessment District and the amount of the proposed assessments, is filed with the District Administrator of the Mission Oaks Recreation and Park District and is, by reference, made part of this Report.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this report. These records shall govern for all details concerning the description of the lots or parcels.

**RESOLUTION NO. 2019-03**

A RESOLUTION APPROVING ENGINEER'S REPORT, CONFIRMING DIAGRAM AND ASSESSMENT AND ORDERING LEVY OF ASSESSMENT FOR FISCAL YEAR 2019-20 FOR THE PARK MAINTENANCE AND RECREATION IMPROVEMENT DISTRICT OF THE MISSION OAKS RECREATION AND PARK DISTRICT

WHEREAS, on May 2, 2006, by its Resolution No. 2006-04, after receiving a weighted majority of ballots in support of the proposed assessment, the Governing Board (the "Board") of the Mission Oaks Recreation and Park District (the "District") ordered the formation of and levied the first assessment within the Mission Oaks Recreation and Park District Park Maintenance and Recreation Improvement District (the "Improvement District") pursuant to the provisions of Article XIID of the California Constitution, and the Landscaping and Lighting Act of 1972 (the "Act"), Part 2 of Division 15 of the California Streets and Highways Code (commencing with Section 22500 thereof); and

WHEREAS, by Resolution No. 2019-01 the Board ordered the preparation of an Engineer's Report for the Park Maintenance and Recreation Improvement District for fiscal year 2019-20; and

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

WHEREAS, by Resolution No. 2019-02, the Board preliminarily approved the Engineer's Report for said District and set a date for a Public Hearing; and

WHEREAS, said report was duly made and filed with the Clerk of the Board and duly considered by this Board and found to be sufficient in every particular, whereupon it was determined that the report should stand as the Engineer's Report for all subsequent proceedings under and pursuant to the aforesaid resolution, and that July 23, 2019 at the hour of 6:00 p.m. at the Mission Oaks Community Center, 4701 Gibbons Drive, Carmichael, California 95608, were appointed as the time and place for a hearing by this Board on the question of the levy of the proposed assessment, notice of which hearing was given as required by law; and

WHEREAS, at the appointed time and place the hearing was duly and regularly held, and all persons interested and desiring to be heard were given an opportunity to be heard, and all matters and things pertaining to the continuation of the levy were fully heard and considered by the Board, and all oral statements and all written protests or communications were duly heard, considered and overruled, and this Board thereby acquired jurisdiction to order the continuation of the levy and the confirmation of the diagram and assessment prepared by and made a part of the Engineer's Report to pay the costs and expenses thereof.



NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE MISSION OAKS RECREATION AND PARK DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:

1. The public interest, convenience and necessity require that the levy be made.
2. The Improvement District benefited by the improvements and assessed to pay the costs and expenses thereof, and the exterior boundaries thereof, are as shown by a map thereof filed in the office of the Clerk of the Board, which map is made a part hereof by reference thereto.
3. The Engineer's Report as a whole and each part thereof, to wit:
  - (a) the Engineer's estimate of the itemized and total costs and expenses of maintaining the improvements and of the incidental expenses in connection therewith;
  - (b) the diagram showing the improvement district, plans and specifications for the improvements to be maintained and the boundaries and dimensions of the respective lots and parcels of land within the Improvement District; and
  - (c) the assessment of the total amount of the cost and expenses of the proposed maintenance of the improvements upon the several lots and parcels of land in the Improvement District in proportion to the estimated special benefits to be received by such lots and parcels, respectively, from the maintenance, and of the expenses incidental thereto;

are finally approved and confirmed.

4. Final adoption and approval of the Engineer's Report as a whole, and of the plans and specifications, estimate of the costs and expenses, the diagram and the assessment, as contained in the report as hereinabove determined and ordered, is intended to and shall refer and apply to the report, or any portion thereof as amended, modified, or revised or corrected by, or pursuant to and in accordance with, any resolution or order, if any, heretofore duly adopted or made by this Board.

5. That assessments for fiscal year 2019-20 shall be levied at the rate of fifty-two dollars and seven cents (\$52.07) per single family equivalent benefit unit as specified in the Engineer's Report for fiscal year 2019-20 with estimated total annual assessment revenues as set forth in the Engineer's Report; and

6. The assessment to pay the costs and expenses of the maintenance of the improvements for fiscal year 2019-20 is hereby levied. For further particulars pursuant to the provisions of the Landscaping and Lighting Act of 1972, reference is hereby made to the Resolution Directing Preparation of Engineer's Report.

7. Based on the oral and documentary evidence, including the Engineer's Report, offered and received at the hearing, this Board expressly finds and determines (a) that each of the several lots and parcels of land will be specially benefited by the maintenance of the improvements at least in the amount if not more than the amount, of the assessment apportioned against the lots and parcels of land, respectively, and (b) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, the aforesaid finding and determination as to special benefits.

8. Immediately upon the adoption of this resolution, but in no event later than the third Monday in August following such adoption, the Clerk of the Board shall file a certified copy of the diagram and assessment and a certified copy of this resolution with the Auditor of the County of Sacramento. Upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the assessment. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all laws providing for the collection and enforcement of County taxes shall apply to the collection and enforcement of the assessments, after collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the Mission Oaks Recreation and Park District Park Maintenance and Recreation Improvement District.

9. Upon receipt of the moneys representing assessments collected by the County, the County shall deposit the moneys in the District Treasury to the credit of the improvement fund previously established under the distinctive designation of the Improvement District. Moneys in the improvement fund shall be expended only for the maintenance, servicing, construction or installation of the improvements.

10. The Clerk of the Board shall certify to the adoption of this resolution and shall cause a certified resolution to be filed in the book of original resolutions.

PASSED AND ADOPTED this 23rd day of July, 2019 by the following vote, to wit:

AYES :

NOES:

ABSENT:

ABSTAIN:

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Chair of the Board of Advisors

ATTEST: \_\_\_\_\_  
Clerk of the Board