

STAFF REPORT



DATE: August 5, 2022

TO: MORPD Advisory Board of Directors

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

SUBJECT: Adopt the proposed Mission Oaks Recreation and Park District General Fund Budget (336A) for FY 2022-23.

BACKGROUND:

As part of the annual county budget process, we have prepared the FY 2022-23 General Fund Budget (**Attachment A**). These expenditures are proper and within the guidelines established as part of the budget process. Staff has also provided a Budget Narrative (**Attachment B**) to identify expenditures and projects included in the General Fund Budget 336A. The budget will be submitted to the County Executive Office following the August 8, 2022, board meeting.

DISCUSSION:

We begin the new fiscal year with a healthy carryover of \$1,139,602 due to an increase in property tax revenues and underspending. We anticipate an increase in property tax revenue and a significant increase in recreation service revenues. The Sacramento County Assessor Report estimates an increase in property taxes for the coming fiscal year. This budget contains a 4% COLA to keep pace with the rise of cost of living standard and to account for the increase in minimum wage set to begin on January 1, 2023.

Mission Oaks will undertake many new projects that have alternate funding in the new fiscal year. Some of these alternate funds will include \$500,000 of the reserve and another \$350,000 of IMPACT fees to be used toward the construction of emPOWERment Park, \$50,000 of IMPACT fees to be used to complete the Gibbons Tennis Court Project, and \$215,313 from State Parks per Capita Grant (prop 68) used toward a new DG Walking path and outdoor exercise equipment at Swanston Park. The remainder of the funds set aside for improvement projects, which include new locks and gutters for District buildings, a new electric vehicle for staff usage, and a signage project will come from our regular source of revenue.

Staff met with the Finance Committee on July 29 to review and discuss the FY 2022-23 proposed budget. Staff have made changes to the proposed budget as recommended by the Committee. The Committee recognizes the increased cost of salaries and employee

benefits, supplies and services and capital improvement projects. The Committee has approved the proposed budget to be presented to the Advisory Board of Directors.

RECOMMENDATION:

To adopt the proposed Mission Oaks Recreation and Park District General Fund Budget (336A) for FY 2022-23 as presented by the Finance Committee and District staff.



General Fund Budget - 336A
Summary

CARRYOVER	FY 2022 Approved	FY 2022 Final	FY 2023 Proposed
Carryover	877,854	877,854	1,139,602

REVENUE	FY 2022 Approved	FY 2022 Final	FY 2023 Proposed
Property Taxes & Interest	3,197,773	3,350,482	3,435,124
Rec Services/Rental & Cell Tower	669,297	738,213	795,000
IMPACT Fee/Reserve/Misc. Other	86,662	195,665	1,194,342
SUBTOTAL	3,953,732	4,284,361	5,424,466

TOTAL CARRYOVER + REVENUE	4,831,586	5,162,215	6,564,068
	Revenue Carryover	330,629	

EXPENDITURES	FY 2022 Approved	FY 2022 Final	FY 2023 Proposed
Salaries & Employee Benefits	2,544,210	2,319,807	2,760,711
Services & Supplies	1,409,752	1,236,973	1,603,619
Contingency/Property Taxes	152,263	1,653	152,469
Capital Improvements	639,000	377,819	2,044,437
TOTAL EXPENDITURES	4,745,225	3,936,252	6,561,236
	Expense Carryover	808,973	

FY 21-22 Reserve Balance	2,144,476
Addition to Reserve	2,832
FY 22-23 Reserve Balance	1,647,308

*\$500,000 of Reserve to be used toward Empowerment
Park Project



General Fund Budget - 336A
Detail

Mission Oaks Rec Park District
Budget No: 9336100

Account Number	Account Title	FY 2022 Approved	FY 2022 Mid-Year	FY 2022 Final	FY 2023 Proposed	2022 Appr Less 2023 Pro	Detailed description of what is budgeted in each account AND an explanation of changes
1000 Salaries & Employee Benefits							
10111000	Full-time Wages	1,264,957	647,259	1,234,838	1,419,481	154,524	New contract, step Increases, 4% cola, 27th pay period (every 11 years)
10112100	Part-time Wages	410,000	208,731	305,099	393,905	(16,095)	Seasonal/Part-time Help
10112400	Advisory Board Members	6,000	1,150	2,250	10,000	4,000	Advisory Board Members
10113200	Time/One Half - OT	1,000	165	165	750	(250)	Must be approved OT at 40 hrs per week. FLSA Standard
10114300	Allowances	6,000	3,000	6,000	-	(6,000)	Travel & Incidentals (Moved to FT Wages)
10115200	Terminal Pay	-	902	1,848	14,950	14,950	Vacation payout for employees separating from District
	Salaries	1,687,957	861,208	1,550,200	1,839,086	151,129	
10121000	Retirement - SCERS	432,113	220,511	421,473	496,570	64,456	Retirement benefits - Rate Increases
10122000	OASDHI - Employer Cost	24,374	11,808	21,182	26,439	2,065	Seasonal/Part-time Help
10123000	Medical Ins - Employer Cost	289,644	112,519	240,225	290,266	622	Medical Insurance. HMO Programs w/ Vision
10123002	Dental Ins - Employer Cost	29,640	11,732	24,122	29,862	222	Delta Dental Insurance
10123003	Life Ins - Employer Cost	252	109	209	353	101	Group Life Insurance - \$18,000
10123004	Vision Ins - Employer Cost	435	216	467	508	73	Option for participation in Vision Service Plan (VSP)
10124100	Workers Comp Insurance	63,360	53,509	53,509	59,862	(3,498)	CAPRI Annual Payment
10125100	SUI - Employer Cost	16,435	4,285	8,420	17,765	1,330	Based on State CA Rate Adjustments
	Benefits	856,253	414,686	769,608	921,624	65,371	
	Total Salaries & Emp Benefits	2,544,210	1,275,894	2,319,807	2,760,711	216,500	

2000 Services and Supplies							
20200500	Advertising/Marketing	4,200	441	1,501	4,150	(50)	Ads, Banners, Job Announcements, Marketing Website
20202100	Books/News Subscription Svc	400	136	304	375	(25)	Newspaper & Magazine Subscriptions/Sac Bee
20202200	Books/News Subscription Sup	300	-	225	300	-	Educational Resources and Manuals. Permanent Books
20202900	Business & Conference Exp	8,300	3,431	9,342	5,400	(2,900)	Travel for Training, & attending classes, seminars; gas, rental car, meals, lodging, conference registration, bridge tolls, bus fare, CPRS, CSDA, NRPA, CARPD
20203500	Education & Training Svcs	8,835	2,329	5,630	10,000	1,165	Training, Tuition, Seminars, Webinars & Skill Development. (Park Expo)
20203600	Education & Training Sup	500	-	-	500	-	Textbooks & other training materials
20203900	Employee Transportation	3,325	868	2,542	4,000	675	Mileage reimbursements for the use of employees personal vehicle - District Business. Bridge Tolls
20205100	Insurance Liability	113,750	109,400	110,435	133,750	20,000	CAPRI Liability, HUB, Volunteer Insurances. CIMA
20206100	Membership Dues	8,424	6,074	8,178	11,575	3,151	CPRS, CSDA, NRPA, CARPD, CEA, CAPRCBM, CAPRI, Tree Foundation, Urban Creeks, Irrigation Assoc. Carmichael Chamber & Kiwanis Club, Arden Arcade Rotary
20206500	Photo & Film Services	100	96	96	240	140	Cost of photo services
20206600	Photo & Film Supplies	100	36	36	100	-	Cost of photo supplies; frames, print material
20207600	Office Supplies	6,000	2,452	4,254	5,000	(1,000)	Cost of supplies used in normal office operations, paper, tape, binders, toner, ink
20208100	Postage	11,500	6,062	12,478	14,000	2,500	USPS, UPS, Fed Ex, Stamps, Postage for Rec Guide
20208500	Printing Services	35,000	12,872	31,676	34,925	(75)	Brochure, Flyers, Registration Forms, Business Cards, Copies-Encompass
20211100	Bldg. Maintenance Services	17,000	17,317	31,179	16,250	(750)	Cost of services to maintain the useful life of buildings, not resulting in improvement or betterment; Locksmith, Sac Metro Fire Inspections (Preschool)
20211200	Bldg. Maintenance Supplies	7,350	2,448	4,369	7,000	(350)	Cost of Supplies to maintain the useful life of buildings; Carpentry, Maintenance Supplies, Keys, New Tables/Chairs for Community Center (\$40,000)
20212200	Chemical Supplies	3,000	1,519	1,831	2,500	(500)	Water treatment chemicals. Splash Pad Maintenance/Water Quality
20213100	Elect Maintenance Services	3,500	-	-	2,000	(1,500)	Cabling and Connectivity for Facilities & Lights
20213200	Elect Maintenance Supplies	2,300	-	95	1,500	(800)	Electrical Wire, Cords, Cables, Tubing, Electrical Equipment
20214100	Land Improvement Services	32,000	13,839	29,021	35,825	3,825	Repairs to park infrastructure, Turf, Benches, Signs, Picnic Areas, Water Fountains, Pest Control, Tree Service, Gutters
20214200	Land Improvement Supplies	36,450	8,442	45,288	48,450	12,000	Supplies for maintaining the useful life of parks & land improvements; cement, asphalt, sand, gravel, caution tape
20215100	Mech Systems Services	11,100	10,319	14,956	12,000	900	Cost of services to maintain equip attached to buildings (A/C, HVAC Unit, Heater, Water heater) IES.
20215200	Mech Systems Supplies	4,400	1,571	1,571	4,000	(400)	Cost of supplies to maintain & extend the useful life of equip attached to buildings (A/C, HVAC, Heater, Water heater)
20216100	Painting Services	1,000	-	975	2,600	1,600	Professional Painters for Area Projects
20216200	Painting Supplies	2,500	1,697	1,803	2,500	-	Supplies for paint jobs
20216700	Plumbing Services	10,000	2,378	9,184	10,000	-	Professional Plumbers and Services. Roto-Rooter.



**General Fund Budget - 336A
Detail**

**Mission Oaks Rec Park District
Budget No: 9336100**

Account Number	Account Title	FY 2022 Approved	FY 2022 Mid-Year	FY 2022 Final	FY 2023 Proposed	2022 Appr Less 2023 Pro	Detailed description of what is budgeted in each account AND an explanation of changes
20216800	Plumbing Supplies	14,000	12,304	26,282	20,000	6,000	Plumbing Supplies for light maintenance
20217100	Rents & Leases Real Property	16,000	6,000	13,255	14,500	(1,500)	Rent for Preschool, Classrooms, Field, Gym (SJUSD)
20218500	Permit Charges	1,000	943	1,546	2,910	1,910	Permits & Licenses
20219100	Electricity	80,000	30,625	72,166	79,000	(1,000)	SMUD, Electricity for Buildings and Park Lights
20219200	Natural Gas	8,300	216	9,676	10,000	1,700	PG&E for District Office, MOCC, Swanston, Shop
20219300	Refuse Collect/Disposal Svc	30,000	15,796	44,250	48,150	18,150	Monthly Garbage Collection & Disposal
20219500	Sewage Disposal	9,000	4,499	10,030	11,575	2,575	Sacramento County Utilities
20219700	Telephone Services	59,000	14,105	47,545	59,000	-	Allstream, Consolidated Communcations Phone Internet
20220500	Auto Maintenance Services	7,000	3,854	15,213	7,000	-	Standard Maintenance for Fleet
20220600	Auto Maintenance Supplies	2,000	944	2,802	3,000	1,000	Basic Supplies for Fleet
20222600	Expendable Tools	3,000	683	2,124	2,000	(1,000)	Tools of Minor Value. Easily replaced. Brooms, Rakes, Axe, Barhein
20222700	Cellphone	10,000	803	5,912	9,000	(1,000)	T-Mobile and Reimbursements
20223600	Fuel & Lubricants	25,750	10,559	28,110	33,150	7,400	District Fleet, Van Trips, ASA Shuttle, & Irrigation Van - Price Increase
20226200	Office Equipment Maint Sup	3,800	588	737	3,800	-	Backup Batteries, Ergo-Desk, Office Chair
20226500	Inventoriable Equipment	18,000	108	4,799	49,000	31,000	Jack Hammer, Fridge/Freezer Swanston
20227500	Rents & Leases Equip.	2,900	3,434	7,732	16,730	13,830	Copiers for DO, Swanston, Gibbons, Torro Dingo, Trencher, Boom Lift, Stump Grinder, Abba Dabba Rentals, Lawn Mower, Stage
20228100	Shop Equip Maint Svcs	500	220	220	500	-	Tool repairs
20228200	Shop Equip Maint Supply	-	-	-	100	100	Misc. shop tools and supplies
20229100	Other Equipment Services	500	329	856	1,000	500	Costs necessary to maintain office equipment
20229200	Other Equipment Supplies	2,600	978	2,821	3,000	400	Misc. Supplies not Identified
20231300	Uniform Allowance	7,197	7,279	8,455	2,200	(4,997)	Safety Boots
20231400	Clothing & Personal Sup	6,000	3,044	5,172	6,500	500	Program Participant T-shirts, Staff Shirts
20232100	Custodial Services	74,700	39,600	80,075	82,700	8,000	Park Restroom, Facility Cleaning, City Wide Maintenance, Towel Service
20232200	Custodial Supplies	16,000	11,010	23,138	25,450	9,450	Paper Products, Cleaning Agents, Trash Bags, Gloves and Cleaning Equipment
20233100	Food Service	7,500	50	1,058	3,000	(4,500)	Catering services for office celebrations, employee appreciation, afterschool luncheons. K-Crew
20233200	Food Supplies	10,000	2,656	4,620	6,000	(4,000)	First Choice Coffee Service, K-Crew staff lunches
20234200	Kitchen & Dining Supplies	1,000	3	86	500	(500)	Utensils, Napkins, Cups, Plates
20244400	Medical Supplies	6,650	3,464	8,240	7,400	750	1st Aid Supplies, Ice Pack, Cintas (Eye Washing Station)
20250500	Accounting/Financial Svcs	28,700	-	700	31,400	2,700	FY 2019 Audit (\$9,660), FY 2020 Audit (\$9,660), Financial Transaction Report & CAFRA Reports, MSA Charge (\$2,000) & State Control Report (\$700)
20250700	Tax/Assess Collection Fees	50,575	-	37,193	42,575	(8,000)	County Property Tax Collection & Disbursement Fee. This will double in FY 23-24, FY 24-25
20254100	Personnel Services	5,000	170	2,025	5,000	-	Livescans and Fingerprinting. DOJ/Sheriffs. Physicals
20254400	Safety Program Supplies	-	-	-	-	-	OSHA & SB198 Compliance, Safety Committee
20257100	Security Service	171,400	94,115	171,722	206,000	34,600	Sheriffs Off Duty/FEC Police/Tiger Security/Alarm Sys
20259100	Other Professional Services	1,200	4,537	12,520	35,375	34,175	Express Employment Professionals
20281100	Data Processing Services	30,000	8,424	23,540	30,000	-	District Network Manager, Backup Svcs, NDA
20281200	Data Processing Supplies	2,000	30	440	1,000	(1,000)	Backup Batteries, Minor Repairs for District Computers
20281201	Hardware	2,000	453	3,781	9,800	7,800	CPU, Laptops, Tablets, Card Swipers, CPU Accessories
20281202	Software	15,144	17,689	24,236	29,261	14,117	Subscriptions: Zoom, Adobe, Canva, Microsoft 360, Streamline, When I Work, Workbright, Brightly, Sportsman, New Time Keeping Software
20281304	Sales Tax Adjustment	1,000	-	-	300	(700)	This is charged for Sales Tax Board of Equalization
20285100	Recreation Services	270,000	60,427	138,546	245,000	(25,000)	Contractors, Instructors, Vendors, SCIP Programs
20285200	Recreation Supplies	19,000	10,770	25,507	30,000	11,000	District office, Gibbons and Swanston Programs
20285300	Recreation Programs P-S	50,000	11,052	20,501	35,000	(15,000)	Teen Program Planning & Development.
20287800	Credit Card Fees	1,000	-	60	600	(400)	Credit Card Fees
20288000	Prior Year Service Exp	600	-	449	700	100	Prior Year Sales Tax Audit - County DOF
20289800	Other Operating Exp Supply	1,200	152	7,316	2,550	1,350	Cost of supplies not classified elsewhere. District Meeting Materials. Engravings
20289900	Other Operating Exp Service	3,250	2,064	10,599	16,700	13,450	Cost of services not classified elsewhere. Miscellaneous Operating Services
20291500	Compass Access	3,952	3,951	3,951	5,360	1,408	Sac County: Annual Compass Subscription Fee
20298300	Surplus Property - ACP	-	-	-	893	893	Sac County: Surplus Property Services Fee (Agreement with county of Sac)
Total Services & Supplies		1,409,752	591,656	1,236,973	1,603,619	193,867	

3000 Taxes/License/Assessments							
30345000	Tax/License/Assessment	2,263	1,653	1,653	2,469	206	Property Tax



General Fund Budget - 336A
Detail

Mission Oaks Rec Park District
Budget No: 9336100

Account Number	Account Title	FY 2022 Approved	FY 2022 Mid-Year	FY 2022 Final	FY 2023 Proposed	2022 Appr Less 2023 Pro	Detailed description of what is budgeted in each account AND an explanation of changes
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4000 Capital Improvements							
42420100	Buildings	-	-	-	162,437	162,437	New Locks for Swanston, New Gutters Gibbons, Surveillance Gibbons, New Locks DO, Surveillance DO, Gutters DO, Surveillance Shop
42420200	Structures & Improvements	639,000	266,952	377,819	1,839,000	1,200,000	Swanston DG Pathway/Exercise, Gibbons Tennis Court Resurface, Sound Screen, Decorative Bark, EmPOWERment Park Reserves, EmPOWERment Park IMPACT, Signage Plan, Sierra Oaks tennis courts, Cowan Playground
43430110	Equipment	-	-	-	43,000	43,000	2022 Chevrolet Bolt EUV
Sub Total		639,000	266,952	377,819	2,044,437	(1,405,437)	

7000 Contingency Fund							
79790100	Contingency Appropriation	150,000	-	-	150,000	-	Unplanned Expenses

Total Expenses	4,745,225	2,136,155	3,936,252	6,561,236	1,816,011	
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Carryover 808,973

Fund Balance	877,854	877,854	877,854	1,139,602	261,747	*Carryover from Revenue & Expenditures
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*Carryover from prior year

9000 Property Taxes & Interest							
9101	Prop Tax Cur Secured	2,938,710	1,666,456	3,024,896	3,145,892	207,182	Apportioned Taxes for Sacramento County
9102	Prop Tax Cur Unsecured	105,929	104,079	104,609	105,500	(429)	Secured Redemption Taxes - Prior Year
9103	Prop Tax Supplemental	54,002	27,491	110,952	80,000	25,998	Change in ownership or new construction - 1 time pmt
9104	Prop Tax Secure Delinquent	23,000	21,782	21,782	23,000	-	Secured Prop Tax - Late Payments
9105	Prop Tax Sup Delinquent	3,500	3,901	3,901	3,500	-	Supplemental Prop Tax - Late Payments
9106	Prop Tax Unitary	60,104	31,752	62,317	60,104	-	Utility Company Taxes
9120	Prop Tax Redemption	150	-	280	250	100	Redemption Prop Tax - Really Late Payments
9130	Prop Tax Prior Unsecured	1,500	1,113	2,223	2,000	500	Prior Year Unsecured Payments
9140	Prop Tax Penalties	460	492	1,332	460	-	Past Due Payments - 10% penalty
Sub Total		3,187,355	1,857,066	3,332,291	3,420,706	233,351	
9410	Interest Income	10,418	3,251	18,191	14,418	4,000	Interest earned on bank deposits, bonds & investments
9429	Bldg. Rental Other	40,000	18,717	73,401	-	(40,000)	Moved to Recreation Service Charges
9448	Recreation Concessions	-	-	-	-	-	
9522	Homeowner Prop Tax Relief	25,829	12,796	25,591	25,829	-	Compensation for Lost Revenue Due to State Homeowner exemption (\$7,000)
9532	Aid County Funds	27,500	-	18,083	19,500	(8,000)	Hazelwood Retention Basin
9569	State Aid Other	1,000	11,229	11,229	215,313	214,313	State Parks Per Capita Grant (\$177,952) + (\$37,360.95)
9597	Federal Tax Credit	-	3,966	3,966	1,500	1,500	Federal Tax Credit
9614	GC 26828	-	-	-	-	-	General Contract Services Revenue
9646	Recreation - Svc Charge	595,000	250,191	618,593	750,000	155,000	Recreation Classes, Programs, Activities, Special Events & Rentals (Community Centers, Field & Picnic)
9657	Development Fees	-	-	59,109	900,000	900,000	IMPACT Fees (\$350,000 Empowerment Park)/(\$50,000 Partial Gibbons Pickleball Dugout)/(\$500,000 Empowerment Park Reserves)
9690	Lease Property - Cell Towers	34,297	7,738	46,220	45,000	10,703	(2) T-Mobile Cell Towers - (1) Verizon Cell Tower
9710	Cash Overages	-	-	-	-	-	Petty Cash Fund
9730	Donations	10,000	2,532	6,461	4,200	(5,800)	Coffee Fund, Trusts, Misc. Donations Seniors
9740	Insurance Proceeds	10,790	7,333	12,415	10,000	(790)	CAPRI Dividends. HUB - Rentals
9790	Misc. Other Revenue	11,543	13,940	58,810	18,000	6,457	Restitutions, Reimbursements, Other
Sub Total		766,377	331,693	952,070	2,003,760	1,237,383	
Total Revenue		3,953,732	2,188,759	4,284,361	5,424,466	1,470,734	

Total Revenue + Carryover	4,831,586	3,066,613	5,162,215	6,564,068	1,732,482	
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Carryover 330,629

Reserve 2,832



Administration Division							
1000 Salaries & Wages	FY 21-22 Adopted	FY 21-22 Mid-Year	FY 21-22 Available	FY 22-23 Final	Change	Description	
1110	Full-time Wages	448,993	-	448,993	518,209	69,216	New contract, step Increases, 4% cola, 27th pay period (every
1121	Part-time Wages	33,200	-	33,200	18,200	(15,000)	Seasonal/Part-time Help
1124	Advisory Board Members	6,000	-	6,000	10,000	4,000	Advisory Board Members
1132	Time/One Half - OT	1,000	165	835	750	(250)	Must be approved OT at 40 hrs per week. FLSA Standard
1143	Allowances	6,000	3,000	3,000	-	(6,000)	Travel & Incidentals (Moved to FT Wages)
1152	Terminal Pay	-	902	(902)	14,950	14,950	Payments made to retired employees - Rod 4/23 - will change w/ Cola
Total Salaries & Wages		495,193	4,067	491,126	562,109	66,916	
Employee Benefits							
1210	Retirement	157,521	-	157,521	185,892	28,371	Annual Salaries x Approves Rates by SCERS
1220	OASDHI	7,079	-	7,079	7,923	844	Fluxuates based on all wages
1230	Group Insurance	66,611	-	66,611	66,611	-	Medical Combined with Dental, Vision, Life
1241	Workers Comp	1,297	-	1,297	1,648	351	Industry Rates Adopted by CAPRI/JPA
1251	Unemployment Ins	4,507	-	4,507	4,995	488	Fluxuates based on all wages
Total Employee Benefits		237,015	-	237,015	267,069	30,054	
Total Salaries & Benefits		732,209	4,067	728,142	829,178	96,969	

2000 Service & Supply	FY 21-22 Adopted	FY 21-22 Mid-Year	FY 21-22 Available	FY 22-23 Final	Change	Description	
2005	Advertising	1,000	-	1,000	1,000	-	Advertising Announcements, Job postings
2021	Books, Periodicals, Subscriptions Svc	300	136	164	375	75	Newspapers, Magazine Subscriptions (Sac Bee)
2022	Books, Periodicals, Supplies	300	-	300	300	-	Educational Resources and Manuals. Permanent Books.
2029	Business/Conference	2,000	1,909	91	2,400	400	Training, Classes, Seminars, CPRS, CSDA, NRPA, CARPD
2035	Education & Training Services	2,000	1,374	626	5,726	3,726	Board Member & Staff AB1825 Sexual Harassment & AB1234 Ethics Training/CPRS Workshops and Finance Acct Training/CSDA Training
2036	Education & Training Supplies	500	-	500	500	-	Textbooks & Training Materials.
2039	Employee Transportation	850	231	619	1,280	430	Mileage Reimbursements - District Business
2051	Insurance - Liability	113,750	109,400	4,350	133,750	20,000	CAPRI (General Liability, Auto, Prop), CIMA Volunteer Ins, Offset to Revenue 9740 Insurance Proceeds, Hub Int'l (lia/rent ins for Community Centers)
2061	Memberships	5,514	4,949	565	6,925	1,411	NRPA (1,150), CARPD (3,250), CSDA (1,925) CAPRCBM (250) Carmichael Chamber (200) SAHRA (150)
2076	Office Supplies	6,000	2,452	3,548	5,000	(1,000)	Paper, Paper Clips, Staples, Pens, Toner
2081	Postage Services	11,500	311	11,189	2,000	(9,500)	Postage, Stamps (TFR to Rec Budget for Rec Guide)
2171	Rents/Leases Real Property	1,000	-	1,000	500	(500)	Rent for classrooms and buildings for classes
2085	Printing Services	6,000	3,902	2,098	7,800	1,800	Color & B&W Copies for Swanston, MOCC, & DO, Fliers, Business cards, Wizix, Caltronics
2197	Telephone Services	59,000	14,105	44,895	59,000	-	Allstream, Consolidated Communications Phone & Internet
2227	Cellphone	10,000	803	9,197	9,000	(1,000)	Cellphone for District Business. T-Mobile & reimbursements
2262	Office Equip Supplies	3,800	588	3,212	3,800	-	Ergo-desks, Holders, Calculators, Scanner, Labeler, Tables
2265	Inventoriable Equipment	8,000	108	7,892	-	(8,000)	Inventoriable Equipment
2275	Rents/Leases Equipment	5,400	2,085	3,315	5,500	100	Xerox copier DO, Swanston & Gibbons
2314	Clothing	1,000	-	1,000	500	(500)	Staff Uniforms
2331	Food Services	2,500	50	2,450	1,500	(1,000)	Catering Services, K-Crew
2332	Food Supply	1,000	324	676	1,000	-	Coffee Service DO, Swanston, & MOCC, K-Crew Meals, Office Bonding
2342	Kitchen Supplies	150	-	150	150	-	Utensils, Napkins, Cups, Plates
2444	Medical Supplies	1,250	250	1,000	1,350	100	First Aid Kits, COVID PPE
2505	Accounting/Financial Svcs	28,700	-	28,700	31,400	2,700	FY 2019 Audit (\$9,660), FY 2020 Audit (\$9,660), Financial Transaction Report & CAFRA Reports, MSA Charge (\$2,000) & State Control Report (\$700)
2507	Tax/Assessment Collection	50,575	-	50,575	42,575	(8,000)	County Property Tax /Assessment Collection & Disbursement
2541	Personnel Services	-	170	(170)	5,000	5,000	Livescans. Fingerprinting. DOJ/Sheriffs. Physicals for all Divisions
2591	Other Professional Services	-	3,769	(3,769)	1,500	1,500	Consulting, property mgmt., land negotiation svcs, employment svcs
2811	Data Processing Services	30,000	8,424	21,576	30,000	-	NDA - IT Maintenance Service
2812	Data Processing Supplies	2,000	30	1,970	1,000	(1,000)	Backup Batteries, Minor repairs
2812-01	Hardware	2,000	453	1,547	2,000	-	CPUs, Laptops, Tablets, Computer Accessories (3rd rotation)
2812-02	Software	4,000	10,158	(6,158)	21,651	17,651	Subscriptions: Zoom (365), Adobe (185), Microsoft 360 (3108), Peak Software (3800), Workbright (4943), Streamline (2500), Timekeeping (6200)
2813-04	Sales Tax - Board of Equalization	1,000	-	1,000	300	(700)	Sales Tax BOE
2878	Credit Card Fees	1,000	-	1,000	600	(400)	Credit Card Fees
2880	Prior Year Service Expenditure	600	-	600	700	100	Prior Year Sales Tax Audit
2898	Other Operating Exp Supplies	500	49	451	1,600	1,100	Cost of supplies not classified elsewhere. District Meeting Materials. Engravings
2899	Other Operating Exp Services	500	2,064	(1,564)	1,200	700	Cost of services not classified elsewhere. Miscellaneous Operating Services
2915	COMPASS	3,952	3,951	1	5,360	1,408	Compass Access Fee & Licensing - (5) Licenses
2983	Surplus Property - ACP	-	-	-	893	893	Sac County: Surplus Property Services Fee (Agreement with county of Sac)



Total Services & Supplies		367,641	172,048	195,593	395,135	26,601	
3000 Taxes/License/Assessments							
3450	Tax/License/Assessment	2,263	1,653	610	2,469	206	Sacramento County Property Taxes
7000 Contingency Fund							
7901	Contingency Approved	150,000	-	150,000	150,000	-	
Admin Grand Total		1,252,113	177,768	1,074,345	1,376,782	123,776	



Recreation Division							
1000 Salaries & Wages		FY 21-22 Adopted	FY 21-22 Mid-Year	FY 21-22 Available	FY 22-23 Final	Change	Description
10111000	Full-time Wages	393,631	-	393,631	425,332	31,701	Step Increases
10112100	Part-time Wages	332,209	-	332,209	333,114	905	Seasonal help for Programs
Sub Total Salaries		725,840	-	725,840	758,446	32,606	
Employee Benefits							
10121000	Retirement	137,598	-	137,598	152,223	14,626	2% Increase in Contribution Rates & Salary Steps
10122000	OASDHI - Emplr Cost	10,525	-	10,525	10,997	473	Fluxuates based on all wages
10123000	Group Insurance	92,782	-	92,782	92,782	-	Decrease due to staff taking single supplement
10124100	Workers Comp	16,404	-	16,404	17,141	737	Industry Rates Adopted by CAPRI/JPA
10125100	State Unemployment	7,258	-	7,258	7,584	-	Summer Hires & Canceled Programs
Sub Total Benefits		264,567	-	264,567	280,729	16,162	
Total Salaries & Benefits		990,407	-	990,407	1,039,175	48,768	

2000 Service & Supply		FY 21-22 Adopted	FY 21-22 Mid-Year	FY 21-22 Available	FY 22-23 Final	Change	Description
20200500	Advertising/Marketing	2,750	441	2,309	2,950	200	Ads, Banners, Job Postings, Social Media, Banners
20202100	Books & Periodicals Services	100	-	100	-	(100)	Subscriptions to magazines & newspapers
20202900	Business/Conference	3,000	1,425	1,575	2,400	(600)	Business Conferences. CPRS, CSDA, NRPA, CARPD
20203500	Education & Training Services	2,000	220	1,780	700	(1,300)	Local Training, Seminars & Skill Development , Park Expo
20203600	Education & Training Supplies	-	-	-	-	-	Textbooks & Training Materials
20203900	Employee Transportation	1,900	154	1,746	2,000	100	Mileage Reimbursements - District Business
20206100	Memberships	1,200	820	380	3,300	2,100	CPRS, Kiwanis Club, Arden Arcade Rotary, Amazon Prime
20206500	Photo Services	100	96	4	240	140	Cost to Develop Photos
20206600	Photo Supplies	100	36	64	100	-	Cost of photo supplies; rechargeable batteries, frames, print material
20208100	Postage	-	5,751	(5,751)	12,000	12,000	Postage, Stamps for Rec Guide
20208500	Printing Services	29,000	8,970	20,030	27,125	(1,875)	Brochure, Flyers, Registration Forms, Business Cards, Copier Printing, Rec Guide
20217100	Rents & Leases Real Property	15,000	6,000	9,000	14,000	(1,000)	Rent for Preschool, Classrooms, Field, Gym (SJUSD)
20218500	Permit Charges	-	943	(943)	1,500	1,500	Permits & Licenses
20227500	Rents & Leases Equip.	500	-	500	4,130	3,630	Stage Rental. Bounce House.
20231400	Clothing Personal Supplies	5,000	3,044	1,956	6,000	1,000	Program Participant T-shirts; Staff Shirts. Jerseys
20233100	Food Services	5,000	-	5,000	1,500	(3,500)	Catering services for office, employee appreciation, K Crew
20233200	Food Supplies	9,000	2,332	6,669	5,000	(4,000)	Afterschool Programs Luncheons, Vol. Luncheons, Jr. Leader Training, Coffee Service, staff meals, K Crew
20234200	Kitchen/Dinning Supplies	850	3	847	350	(500)	Utensils, Napkins, Cups, Plates - Special Events & Programs
20244400	Medical Supplies	400	547	(147)	1,050	650	Camp Programs First Aid Supplies
20254100	Personnel Service - Fingerprint	5,000	-	5,000	-	(5,000)	Livescans. Fingerprinting. DOJ/Sheriffs. (See Admin Budget)
20259100	Other Professional Services	1,200	-	1,200	1,000	(200)	Consulting, property mgmt., land negotiation services
20281202	Software	11,144	7,532	3,612	2,560	(8,584)	Adobe (185), Canva (250), When I Work (600), Constant Contact (1525)
20285100	Recreation Services	270,000	60,427	209,573	245,000	(25,000)	Rec Supplies, Contractors, Instructors, Vendors, SCIP Programs
20285200	Recreation Supplies	19,000	10,770	8,230	30,000	11,000	Supplies needed to carry out Rec programs & events
20285300	Recreation Services - Teens	50,000	11,052	38,948	35,000	(15,000)	Teen Program Planning & Development
20289800	Other Operating Exp Supplies	300	-	300	600	300	Cost of supplies not classified elsewhere. District Meeting Materials. Engravings
20289900	Other Operating Exp Services	2,500	-	2,500	3,000	500	Cost of services not classified elsewhere. Miscellaneous Operating Services
Total Services & Supplies		435,044	120,562	314,482	401,505	(33,539)	

Rec Grand Total		1,425,451	120,562	1,304,888	1,440,680	15,229	
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Parks Division						
Commitment Item	FY 21-22 Adopted	FY 21-22 Mid-Year	FY 21-22 Available	FY 22-23 Final	Change	Description
1110 Full-time Employees	422,333	-	422,333	475,940	53,607	Step Increases
1121 Part-time / Seasonal Help	44,591	-	44,591	42,591	(2,000)	Minimum Wage Increase and Additional Help for Summer
Sub Total Salaries	466,924	-	466,924	518,531	51,607	
Employee Benefits						
1210 Retirement	136,995	-	136,995	158,454	21,460	Annual Salaries Rates by SCERS
1220 OASDHI - Emplr Cost	6,770	-	6,770	7,519	748	
1230 Group Insurance	100,828	-	100,828	-	(100,828)	Decrease due to staff taking single supplement
1241 Workers Comp	45,432	-	45,432	41,073	(4,359)	Industry Rates Adopted by CAPRII/JPA
1251 State Unemployment	4,669	-	4,669	5,185	516	Fluxuates based on all wages
Sub Total Benefits	294,694	-	294,694	212,231	(82,463)	
Total Salaries & Benefits	761,618	-	761,618	730,763	(30,856)	

2000 Services & Supplies	FY 21-22 Adopted	FY 21-22 Mid-Year	FY 21-22 Available	FY 22-23 Final	Change	Description
2005 Adv & Legal Notices	450	-	450	200	(250)	Project and personnel advertising
2022 Books & Periodicals Supplies	-	-	-	-	-	Reference materials
2029 Business/Conference	3,300	96	3,204	600	(2,700)	CPRS Park Expo; CPRS Conf, NRPA or ASLA
2035 Education & Training Srvc	4,835	735	4,100	3,574	(1,261)	CPRS Maint & Mgmt School, Playground safety cert, Sac Suburban Backflow cert, PAPA cert, Aquatics cert
2036 Education & Training Supplies	-	-	-	-	-	Textbooks & Training Materials.
2039 Employee Transportation	575	483	92	720	145	Mileage Reimbursements - District Business
2061 Memberships	1,710	305	1,405	1,350	(360)	Irrigation Assoc, National Park & Rec Assoc, Pesticide (PAPA), Irrigation Auditor, Dept of Pesticide Regulations, Amazon Prime
2111 Bldg. Maintenance Srvc	17,000	17,317	(317)	16,250	(750)	HVAC Repairs, Locksmith, Sac Metro Fire Inspection Preschool, Pest Control Bldg.
2112 Bldg. Maintenance Sup	7,350	2,448	4,902	7,000	(350)	Hardware (nuts, bolts), Lightbulbs, Sanitizer, Keys, other maint supplies. Community Center Repairs/Maint.
2122 Chemical Supplies	3,000	1,519	1,481	2,500	(500)	Splash Pad Maintenance/Water Quality
2131 Electrical Maintenance Srvc	3,500	-	3,500	2,000	(1,500)	Electrician, Cabling and Connectivity for Facilities & Lights.
2132 Electrical Maintenance Sup	2,300	-	2,300	1,500	(800)	Electrical Wire, Cables, Extension Cords, Electrical Equip. Outdoor lightbulbs.
2141 Land Improvement Services	32,000	13,839	18,161	35,825	3,825	Repairs to Park Infrastructure, Tree Trimming, Turf, Pest Control Outdoor, Playground replacement, fence replacement, Concrete Shavings
2142 Land Improvement Supplies	36,450	8,442	28,008	48,450	12,000	Supplies for maintaining parks. Signs, Locks, Outdoor Trash Cans/Bags, Fertilizer (\$5,000 Pickleball Benches & \$5,000 Pickleball Signage)
2151 Mech Sys Maintenance Srvc	11,100	10,319	781	12,000	900	A/C, HVAC, Water heater, IES (Equip attached to bldgs).
2152 Mech Sys Maintenance Sup	4,400	1,571	2,829	4,000	(400)	Belts, Blowers, Chipper blades, chains, Drinking fountain hardware, A/C, HVAC, Water heater. (Equip attached to bldgs)
2161 Painting Services	1,000	-	1,000	2,600	1,600	Professional Painters for Area Projects
2162 Painting Supplies	2,500	1,697	803	2,500	-	Supplies for paint jobs, graphite remover
2167 Plumbing Maintenance Srvc	10,000	2,378	7,622	10,000	-	Professional Plumbers and Services
2168 Plumbing Maintenance Sup	14,000	12,304	1,696	20,000	6,000	Plumbing tools and equipment for light maintenance
2185 Permit Charges	1,000	-	1,000	1,410	410	Permits & Licenses. Splash Pad Health Permit \$410
2191 Electricity	80,000	30,625	49,375	79,000	(1,000)	SMUD, Electricity for Bldg & Park Lights
2192 Natural Gas	8,300	216	8,084	10,000	1,700	PG&E for District Office, MOCC, Swanston, Shop - 10% increase
2193 Refuse Collection & Disposal	30,000	15,796	14,204	48,150	18,150	Monthly Garbage Collection & Disposal
2195 Sewage Disposal	9,000	4,499	4,501	11,575	2,575	Sacramento County Utilities. Add 10% increase.
2205 Auto Maintenance Services	7,000	3,854	3,146	7,000	-	Standard Maintenance for Fleet
2206 Auto Maintenance Supplies	2,000	944	1,056	3,000	1,000	Basic Supplies for Fleet
2226 Expendable Tools	3,000	683	2,317	2,000	(1,000)	Hardware, Hand Tools, Bar-Hein,
2236 Fuel/Lubricants	25,750	10,559	15,191	33,150	7,400	Gas for Vehicles
2265 Inventoriable Equipment	10,000	-	10,000	49,000	39,000	Jack Hammer, New Fridge/Freezer Swanston
2275 Rents & Leases Equipment	9,000	1,349	7,651	7,100	(1,900)	Aerator, Torro Dingo, Boom Lift, Trencher, Stump Grinder, Porta Potty, Abba Dabba Rental, Lawn Mower
2281 Shop Equipment Maint Svc	500	220	280	500	-	Tool repairs
2282 Shop Equipment Maint Supply	-	-	-	100	100	Misc. shop tools and supplies
2291 Other Equip Services	500	329	171	1,000	500	Costs necessary to maintain office equipment.
2292 Other Equip Supplies	2,600	978	1,622	3,000	400	Chain Saw, Blower, Weed eater, Pole Saw, Misc Supplies not Identified
2313 Uniform Allowance	7,197	7,279	(82)	2,200	(4,997)	Parks Staff Boots
2321 Custodial Services	74,700	39,600	35,100	82,700	8,000	New Contract Begins September 2022. City Wide. Towel Service
2322 Custodial Supplies	16,000	11,010	4,990	25,450	9,450	City Wide, Paper Products, Indoor Trash Bags
2444 Medical Supplies	5,000	2,667	2,333	5,000	-	First Aide Kits, PPE, Cintas Eye Washing Station)
2544 Safety Program Supplies	-	-	-	-	-	OSHA & SB198 Compliance, Safety Committee
2571 Security Service	171,400	94,115	77,285	206,000	34,600	Alarm Monitoring, Sheriff's Off-Duty, Tiger & FEC Police
2591 Other Professional Svcs	-	768	(768)	32,875	32,875	Express Employment Professionals Services (Does not include wages paid)



Commitment Item	FY 21-22 Adopted	FY 21-22 Mid-Year	FY 21-22 Available	FY 22-23 Final	Change	Description
2812-01 Hardware	-	-	-	7,800	7,800	3 Computers, 2 Laptops (3rd rotation)
2812-02 Software	-	-	-	5,050	5,050	Software programs for irrigation-1AND1 (360), Brightly (4,546)
2898 Other Operating Supplies	400	102	298	350	(50)	Cost of supplies not listed elsewhere
2899 Other Operating Services	250	-	250	12,500	12,250	Cost of Services not listed elsewhere. Extra help wages Express Employment Pros (\$44,875)
Total Services & Supplies	619,067	299,046	320,021	806,979	187,912	

4000 Capital Improvement - Fixed Assets						
4201 Buildings	-	-	-	162,437	162,437	New Locks for Swanston, New Gutters Gibbons, Surveillance Gibbons, New Locks DO, Surveillance DO, Gutters DO, Surveillance Shop
4202 Structures	639,000	266,952	372,048	1,839,000	1,200,000	Swanston DG Pathway/Exercise, Gibbons Tennis Court Resurface, Sound Screen, Decorative Bark, EmPOWERment Park Reserves, EmPOWERment Park IMPACT, Signage Plan, Sierra Oaks tennis courts, Cowan Playground
4301 Equipment	-	-	-	43,000	43,000	2022 Chevrolet Bolt EUV
Total Fixed Assets	639,000	266,952	372,048	2,044,437	1,405,437	

Parks Grand Total	2,019,685	565,998	1,453,687	3,582,179	1,562,493	
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Fiscal Year 2022-2023 Final Budget Narrative

- 1. The District Budget, The General Fund Budget and Fund 336A:** are all titles that describe the same budget. This budget is financed by various forms of property tax revenues, other recreation service fees and donations. The purpose of this budget is to maintain parks, fund community events and to pay administrative fees. This budget also includes employee salaries and benefits (full-time and part time), operational and administrative overhead such as insurance, communication equipment, services and supplies associated with providing recreation programs and parks. The District is also required to cover Federal, State, or local unfunded mandates such as compliance with the ADA, California State Playground Safety Legislation, and the Public Records Requests.

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

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

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

2. Revenue General Fund Budget (336A):

\$ 3,435,124	Property Taxes/Interest	(4% increase)
\$ 795,000	Recreation Charges/Rentals	(Increase in recreation revenues and park rentals)
\$ 1,194,342	IMPACT Fees/Reserve Funds/Misc. Other	(Cell Tower, Empowerment, Prop 68 Grant)
\$ 5,424,466	Total Anticipated Revenue FY 2022-2023	
\$ 1,139,602	Carryover from FY 2021-2022	(Budget ended June 30, 2022)
\$ 6,564,068	Total Anticipated Revenues	

3. Expenditures General Fund Budget (336A):

\$ 2,760,711	Salaries/Benefits	(Full-time/Part-time) (4% COLA) (Min. Wage Increase)
\$ 1,603,619	Services/Supplies	(Includes funds for Community Centers)
\$ 4,364,330	Total Salaries & Supplies	
\$ 152,469	Contingencies	(Unplanned expenses)
\$ 2,044,437	Capital Improvements	
\$ 6,561,236	Total Anticipated Expenditures	
\$ 2,832	Added to Reserve	

4. Projects General fund Budget (336A):

DG Pathway with Exercise Equipment at Swanston Park	\$ 400,000.00
New Locks at Swanston Park	\$ 21,000.00
Resurface & Repurpose Tennis Courts at MOCC	\$ 135,000.00
New Gutters at MOCC	\$ 24,117.00
New Surveillance System at MOCC	\$ 26,933.00
New Locks at District Office	\$ 21,000.00
New Surveillance System at District Office	\$ 35,519.00
New Gutters at District Office	\$ 18,235.00
Sound Screen for Sport Courts at Eastern Oak Park	\$ 73,000.00
Decorative bark at Eastern Oak Park	\$ 42,000.00
New Surveillance System at Fire Station (Shop)	\$ 15,633.00
Park Construction Fees EmPOWERment Park	\$ 500,000.00
Playground Equipment EmPOWERment Park	\$ 350,000.00
Signage Plan at Various Parks	\$ 100,000.00
2022 Chevrolet Bolt EUV	\$ 43,000.00
Resurface Tennis Courts at Sierra Oaks School	\$ 34,000.00
New Playground at Cowan Elementary School	\$ 205,000.00
TOTAL	\$ 2,044,437.00

5. District's Financial Health

The District financially remains strong with several upcoming projects. After a conversation from the Advisory Board about the use of reserves on projects, we will pull \$500,000 from the District's reserves to focus on the emPOWERment Park Project on Bell Street. We will need to monitor the effect of inflation on our services and supplies, the District is in good condition with increasing tax dollars from property taxes.

Highlights:

- \$500,000 of reserve to be used toward EmPOWERment Park Project.
- \$350,000 of IMPACT Fees to be used toward EmPOWERment Park Project.
- \$50,000 of IMPACT Fees to be used toward Gibbons Tennis Court Project.
- \$215,313 of Prop 68 Grant Funds to be used for Swanston DG Path.
- \$213,714 to be used for Swanston Outdoor Exercise Equipment.
- Added \$43,000 for Electric Vehicle for Staff.
- Includes 4% COLA – Raise in minimum wage, inflation, new contract.
- Increased signage project to \$100,000.
- \$40,000 for Community Center Updates (Tables & Chairs).
- Increased funds for time keeping software & finger printing equipment.

Daniel Barton
District Administrator
Mission Oaks Recreation & Parks District