
FAIR OAKS RECREATION AND PARK DISTRICT

Standing Committee Special Meeting

A Special Meeting of the Standing Finance and Budget Committee has been called by the Committee Chair

Committee Chair: Director Delinda Tamagni

Committee Member: Director Raymond James Irwin

<https://us02web.zoom.us/j/81703176554>

Meeting ID: 817 0317 6554

+16699009128,,89761309701# US (San Jose)

+13462487799,,89761309701# US (Houston)

FAIR OAKS RECREATION AND PARK DISTRICT

OLD FAIR OAKS LIBRARY

4200 Temescal Street

FAIR OAKS, CA 95628

MONDAY, AUGUST 7, 2023

4:00 P.M.

1. CALL TO ORDER

2. AUDIENCE/PUBLIC COMMENT (NON-AGENDA ITEMS)

(Any person may address the Board upon any subject within the jurisdiction of the Fair Oaks Recreation and Park District. Each speaker is limited to a maximum of THREE (3) minutes. Any matter requiring Board action will be referred to staff or committee for a report and action at a subsequent meeting).

3. AGENDA ITEMS

3.I. Standing Finance And Budget Committee:

- Review and Discussion of the Fiscal Year 2023/2024 Final Budget.

Documents:

[FINAL VS PRELIMINARY FY 2023-2024 DISTRICT BUDGET SUMMARY
COMPARISON.PDF](#)

4. ADJOURNMENT

I, Michael J. Aho, District Administrator of the Fair Oaks Recreation and Park District, do hereby certify that this agenda has been posted at 4200 Temescal Street, Fair Oaks, California at least 24 hours prior to the Special Meeting of the Standing Finance and Budget Committee of the Board of Directors in accordance with Government Code Section 54950.5, the Ralph M. Brown Act.

If you need a disability related accommodation to participate in these meetings, please contact the Park District Office at (916) 966-1036 (voice) or (916) 966-9863 (fax).

BUDGET SUMMARY COMPARISON - PRELIMINARY TO FINAL

	Actuals FY22-23	23-24 Preliminary	23-24 Final	Difference Final vs Prelim (Less Than)	Comments
<u>District Expenditures</u>	\$ 2,955,470	\$ 3,282,642	\$ 3,312,068	\$ 29,426	
<u>District Revenues</u>	\$ 2,813,508	\$ 3,282,642	\$ 3,312,068	\$ 29,426	
BALANCE		\$ 0		\$ 0	

EXPENDITURES

SALARIES / BENEFITS	\$ 2,082,600	\$ 2,250,010	\$ 2,273,872	\$ 23,862	
REGULAR EMPLOYEES	\$ 1,212,742	1,256,192	\$ 1,298,921	\$ 42,729	COLA request of 5%
EXTRA HELP	\$ 177,233	261,842	\$ 257,057	\$ (4,785)	
COMMITTEE MEMBERS	\$ 5,000	7,500	\$ 7,000	\$ (500)	
STRAIGHT TIME OT		-	\$ 500	\$ 500	
TIME/ONE HALF OT	\$ 418	1,500	\$ 1,000	\$ (500)	
ALLOWANCES	\$ 9,120	44,448	\$ 44,448	\$ -	
TERMINAL PAY	\$ 45,599	-	\$ -	\$ -	
RETIREMENT	\$ 193,503	200,794	\$ 199,186	\$ (1,608)	
OASDHI	\$ 30,048	23,037	\$ 26,143	\$ 3,106	Correction
GROUP INS	\$ 316,034	338,730	\$ 341,755	\$ 3,025	Actual invoice
WORK COMP INS	\$ 46,018	54,345	\$ 46,600	\$ (7,745)	Actual invoice
SUI INS	\$ 4,682	7,812	\$ 5,012	\$ (2,800)	Correction
RETIREMENT HEALTH CARE	\$ 42,202	53,810	\$ 46,250	\$ (7,560)	Demographic changes
SERVICES & SUPPLIES	\$ 1,188,346	\$ 1,491,662	\$ 1,497,226	\$ 5,564	
ADVERTISING	\$ 2,644	\$ 6,480	\$ 6,480	\$ -	
BLUE PRINT SVC	\$ 50	\$ 50	\$ 50	\$ -	
SUBSCRIPTIONS	\$ 250	\$ 250	\$ 250	\$ -	
BUS/CONFERENCE EXP	\$ 8,815	\$ 17,808	\$ 12,500	\$ (5,308)	Reduced number of staff going to CPRS conference
ED/TRAINING SVC	\$ 738	\$ 7,145	\$ 7,145	\$ -	

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<u>District Expenditures</u>	\$ 2,955,470	\$ 3,282,642	\$ 3,312,068	\$ 29,426	
<u>District Revenues</u>	\$ 2,813,508	\$ 3,282,642	\$ 3,312,068	\$ 29,426	
BALANCE		\$ 0		\$ 0	
ED/TRAINING SUP	\$ 4,170	\$ 900	\$ 900	\$ -	
TUITION REIMB (DON RALLS)	\$ 339	\$ -	\$ -	\$ -	
EMPLOYEE RECOGNITION	\$ 2,734	\$ 3,025	\$ 3,025	\$ -	
EMP TRANSPORTATION	\$ 736	\$ 2,400	\$ 2,400	\$ -	
INS LIABILITY	\$ 120,813	\$ 121,445	\$ 132,317	\$ 10,872	Actual invoice
MEMBERSHIP DUES	\$ 14,755	\$ 14,995	\$ 14,995	\$ -	
OFFICE SUPPLIES	\$ 3,246	\$ 5,480	\$ 5,480	\$ -	
POSTAL SVC	\$ 5,341	\$ 9,950	\$ 9,950	\$ -	
PRINTING SVC	\$ 10,233	\$ 29,025	\$ 29,025	\$ -	
AGRI/HORT SVC	\$ 285,362	\$ 372,253	\$ 372,253	\$ -	
AGRI/HORT SUP	\$ 13,305	\$ 20,400	\$ 20,400	\$ -	
BLDG MAINT SVC	\$ 1,920	\$ 5,000	\$ 5,000	\$ -	
BLDG MAINT SUP/MAT	\$ 6,315	\$ 7,000	\$ 7,000	\$ -	
ELECT MAINT SVC	\$ -	\$ 1,500	\$ 1,500	\$ -	
ELECT MAINT SUP	\$ 4,182	\$ 4,000	\$ 4,000	\$ -	
LAND IMP MAINT SVC	\$ -	\$ 1,000	\$ 1,000	\$ -	
LAND IMP MAINT SUP	\$ 16,536	\$ 17,100	\$ 17,100	\$ -	
MECH SYS MAINT SVC	\$ 2,935	\$ 6,400	\$ 6,400	\$ -	
MECH SYS MAINT SUP	\$ -	\$ 200	\$ 200	\$ -	
PAINTING SUP	\$ 1,026	\$ 2,725	\$ 2,725	\$ -	
PLUMBING MAINT SVC	\$ 5,386	\$ 7,000	\$ 7,000	\$ -	
PLUMBING MAINT SUP	\$ 11,227	\$ 15,000	\$ 15,000	\$ -	
PERMIT CHARGES	\$ 3,509	\$ 2,600	\$ 2,600	\$ -	

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<u>District Expenditures</u>	\$ 2,955,470	\$ 3,282,642	\$ 3,312,068	\$ 29,426	
<u>District Revenues</u>	\$ 2,813,508	\$ 3,282,642	\$ 3,312,068	\$ 29,426	
BALANCE		\$ 0		\$ 0	
ELECTRICITY	\$ 54,103	\$ 57,000	\$ 57,000	\$ -	
NATURAL GAS/LPG	\$ 9,783	\$ 8,835	\$ 8,835	\$ -	
REF COLL/DISP SVC	\$ 12,194	\$ 16,025	\$ 16,025	\$ -	
SEWAGE DISP SVC	\$ 17,967	\$ 22,566	\$ 22,566	\$ -	
TELEPHONE SVC	\$ 19,187	\$ 20,969	\$ 20,969	\$ -	
WATER	\$ 86,769	\$ 107,044	\$ 107,044	\$ -	
TELEPHONE SYS MAINT	\$ 8,024	\$ -	\$ -	\$ -	
AUTO MAINT SVC	\$ 5,557	\$ 10,000	\$ 10,000	\$ -	
AUTO MAINT SUP	\$ 281	\$ 4,000	\$ 4,000	\$ -	
EXPENDABLE TOOLS	\$ 4,623	\$ 5,500	\$ 5,500	\$ -	
CELLPHONE/PAGER	\$ 8,159	\$ 11,255	\$ 11,255	\$ -	
FUEL/LUBRICANTS	\$ 22,942	\$ 20,200	\$ 20,200	\$ -	
OFFICE EQ MAINT SVC	\$ -	\$ 3,500	\$ 3,500	\$ -	
OFFICE EQ MAINT SUP	\$ 11,974	\$ -	\$ -	\$ -	
RENT/LEASE EQ	\$ 537	\$ 23,800	\$ 23,800	\$ -	
OTHER EQUIP MAINT SVC	\$ 1,569	\$ 1,000	\$ 1,000	\$ -	
OTHER EQUIP MAINT SUP	\$ -	\$ 2,000	\$ 2,000	\$ -	
CLOTH/PERSONAL SUP	\$ 10,747	\$ 22,725	\$ 22,725	\$ -	
CUSTODIAL SVC	\$ 5,051	\$ 8,500	\$ 8,500	\$ -	
CUSTODIAL SUP	\$ 24,414	\$ 22,000	\$ 22,000	\$ -	
FOOD/CATERING SUP	\$ 4,088	\$ 18,665	\$ 18,665	\$ -	
MEDICAL SUPPLIES	\$ -	\$ 9,100	\$ 9,100	\$ -	
ACTUARIAL SVC	\$ 7,100	\$ 8,000	\$ 8,000	\$ -	

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<u>District Expenditures</u>	\$ 2,955,470	\$ 3,282,642	\$ 3,312,068	\$ 29,426	
<u>District Revenues</u>	\$ 2,813,508	\$ 3,282,642	\$ 3,312,068	\$ 29,426	
BALANCE		\$ 0		\$ 0	
ACCOUNTING SVCS	\$ 3,664	\$ 9,032	\$ 9,032	\$ -	
ASSESSMENT COLL SVC	\$ 20,915	\$ 23,859	\$ 23,859	\$ -	
ARCHITECTURAL SVCS	\$ 19,066	\$ -	\$ -	\$ -	
TEMPORARY SVCS	\$ 3,374	\$ -	\$ -	\$ -	
ENGINEERING SVCS	\$ 6,146	\$ 16,000	\$ 16,000	\$ -	
LEGAL SVC	\$ 46,447	\$ 6,000	\$ 6,000	\$ -	
PARKS/RECREATION SVC	\$ 1,276	\$ 14,700	\$ 14,700	\$ -	
SECURITY SVC	\$ -	\$ 62,680	\$ 62,680	\$ -	
SHUTTLE BUS	\$ 15,129	\$ 4,000	\$ 4,000	\$ -	
OTHER PROF SVC	\$ 34,419	\$ 13,040	\$ 13,040	\$ -	
DATA PROCESSING SVC	\$ 3,156	\$ 48,300	\$ 48,300	\$ -	
DATA PROCESSING SUP	\$ 31,611	\$ 2,700	\$ 2,700	\$ -	
ELECTION SVC	\$ 22,140	\$ -	\$ -	\$ -	
REGISTRATION SVC	\$ 49,362	\$ 32,000	\$ 32,000	\$ -	
RECREATIONAL SVC	\$ 20,149	\$ 79,461	\$ 79,461	\$ -	
RECREATIONAL SUP	\$ 35,815	\$ 44,025	\$ 44,025	\$ -	
OTHER OP EXP SUP	\$ 6,869	\$ 20,000	\$ 20,000	\$ -	
OTHER OP EXP SVC	\$ 22,213	\$ 16,050	\$ 16,050	\$ -	
AUD/CONTROLLER SVC	\$ 4,958	\$ 16,000	\$ 16,000	\$ -	
OTHER CHARGES	\$ 3,618	\$ 4,200	\$ 4,200	\$ -	
TAX/LIC/ASSESS	\$ 3,618	\$ 4,200	\$ 4,200	\$ -	
FIXED ASSETS - STRCT	\$ 136,775	\$ 230,000	\$ 230,000	\$ -	
BUILDINGS	0	\$ -	\$ -	\$ -	

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<u>District Revenues</u>	\$ 2,813,508	\$ 3,282,642	\$ 3,312,068	\$ 29,426	
BALANCE		\$ 0		\$ 0	
STRUCTURES	\$ 126,825	\$ 230,000	\$ 230,000	\$ -	
EQUIPMENT/VEHICLES	\$ 9,950	\$ -	\$ -	\$ -	
OPERATING TRANS IN OR OUT	\$ (455,868)	\$ (743,229)	\$ (743,229)	\$ -	
OPERATING TRANS OUT	0	\$ -	\$ -	\$ -	
OPERATING TRANS IN	\$ (455,868)	\$ (743,229)	\$ (743,229)	\$ -	
APPR FOR CONTINGENCY		\$ 50,000	\$ 50,000	\$ -	
CONTINGENCY APPR		\$ 50,000	\$ 50,000		
REVENUES					
TAXES	\$ 2,192,883	\$ 2,237,348	\$ 2,256,774	\$ 19,426	Based on actual collections and final property value increase information from Tax Assessor's office.
PROP TAX CUR SEC	\$ 2,002,223	\$ 2,069,068	\$ 2,077,163	\$ 8,095	
PROP TAX CUR UNSEC	\$ 67,984	\$ 67,766	\$ 77,097	\$ 9,331	
PROP TAX CUR SUP	\$ 77,299	\$ 55,777	\$ 56,777	\$ 1,000	
PROP TAX SEC DELINQ	\$ 12,140	\$ 13,782	\$ 14,782	\$ 1,000	
PROP TAX SUP DELINQ	\$ 4,639	\$ 2,417	\$ 2,417	\$ -	
PROP TAX UNITARY	\$ 27,326	\$ 26,938	\$ 26,938	\$ -	
PROP TAX PR UNSEC	\$ 725	\$ 1,250	\$ 1,250	\$ -	

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<u>District Revenues</u>	\$ 2,813,508	\$ 3,282,642	\$ 3,312,068	\$ 29,426	
BALANCE		\$ 0		\$ 0	
PROP TAX PENALTIES	\$ 546	\$ 350	\$ 350	\$ -	
USE OF MONEY/PROPERTY	\$ 165,246	\$ 169,924	\$ 180,924	\$ 11,000	
INTEREST INCOME	\$ 9,087	\$ 9,000	\$ 10,000	\$ 1,000	Adjusted based on actuals.
BLDG RENTAL OTHER	\$ 58,356	\$ 67,600	\$ 77,600	\$ 10,000	Based on revised projections for new facility rentals.
GROUND LEASES-OTHER	\$ 97,802	\$ 93,324	\$ 93,324	\$ -	
INTERGOVERNMENT REV	\$ 15,480	\$ 46,500	\$ 46,500	\$ -	
HOME PROP TAX REL	\$ 15,480	\$ 16,500	\$ 16,500	\$ -	
IN LIEU TAXES-OTHER		\$ 30,000	\$ 30,000	\$ -	
CHARGES FOR SERVICES	\$ 427,523	\$ 468,870	\$ 467,870	\$ (1,000)	
PROGRAM SVC CHGS	\$ 427,523	\$ 468,870	\$ 467,870	\$ (1,000)	Correction to prelim budget
MISC REVENUE	\$ 12,375	\$ 210,000	\$ 210,000	\$ -	
DONATIONS/CONTRIB		\$ -	\$ -	\$ -	
MISC OTHER	\$ 12,375	\$ 210,000	\$ 210,000	\$ -	
Rollover Funds, Impact Fees, In-Lieu Fees, ADA Fees		\$ 150,000	\$ 150,000	\$ -	