

**ORANGEVALE RECREATION & PARK DISTRICT
ADMIN/FINANCE COMMITTEE MEETING
THURSDAY, FEBRUARY 1, 2024
4:30 PM**

**LOCATION:
Orangevale Community Center
6826 Hazel Avenue
Orangevale, CA 95662**

1. CALL TO ORDER

2. PUBLIC DISCUSSION

Any person may address the committee; however, any matter that requires action will be referred to staff and/or committee/Board of Directors for a report and action at a subsequent meeting.

3. UNFINISHED BUSINESS

4. NEW BUSINESS

- A. Review Recap from the Admin/Finance Committee Meeting on May 24, 2023 (pg. 1-2)
- B. Our current budgetary status with Fiscal Year 2023/24 (pg. 3)
- C. Our current status on capital projects with Fiscal Year 2023/24 (pg. 4)
- D. Discussion of employee salary scale evaluation
- E. Timeline for the 2024/25 FY Budget Process (pg. 5)
- F. Schedule Next Meeting
- G. Consider Final 9 finance reporting and possible audit

5. DIRECTOR'S AND STAFF'S COMMENTS

6. ITEMS FOR NEXT AGENDA

7. ADJOURNMENT

NOTICE:

As presiding officer, the Chair has the authority to preserve order at all meetings, to remove or cause the removal of any person from any such meeting for disorderly conduct, or for making personal, impertinent, or slanderous remarks, using profanity, or becoming boisterous, threatening or personally abusive while addressing said meeting, and to enforce the rules of the meeting.

People with disabilities may request accommodations such as interpreters, alternative formats, or assistance with physical accessibility. Requests for accommodations must be made with 72 hours prior notice. If you require accommodations, please contact the Orangevale Recreation & Park District main office at (916) 988-4373.

Directors can be reached at: director@ovparks.com

Sharon Brunberg

Manie Meraz

Lisa Montes

Arica Presinal

Mike Stickney

**ORANGEVALE RECREATION & PARK DISTRICT
FINANCE COMMITTEE MEETING RECAP
FRIDAY, MAY 19, 2023
10:00 AM**

**MEETING LOCATION:
Orangevale Community Center
6826 Hazel Avenue
Orangevale, CA 95662**

1. **CALL TO ORDER:** *The meeting was called to order at 10:02 a.m.*

Roll call: Director Brunberg, Director Stickney, Administrator Ross, Finance/HR Superintendent Von Aesch, Park Superintendent Oropeza, Recreation Supervisor Bain

2. **PUBLIC DISCUSSION**

Any person may address the committee; however, any matter that requires action will be referred to staff and/or committee/Board of Directors for a report and action at a subsequent meeting.

3. **MINUTES**

None discussed.

4. **UNFINISHED BUSINESS**

None discussed.

5. **NEW BUSINESS**

A. Discussion of District Employee Salaries and Benefits

Administrator Ross presented the 4.9% Western States CPI for April. After a discussion on the District's overall healthy budget and the cost to cover a similar COLA for staff, the Director's advised staff to bring a 4% COLA to the full board in June for approval.

B. Capital Replacement, Capital Projects, and ADA Projects Discussion

1. Recap Priorities from April 13 BOD Meeting and Funding Amounts and Sources

Director's and staff reviewed and discussed each project listed on the 1.6m proposed 23/24 Capital Improvements list, including the driveway and pathway connecting the Community Center (CC) and new property, the swimming pool repairs, new boulders/posts/cables at Arcade Cripple Creek, new roof at CC, two HVAC units at CC, a new roof at Kidz Korner, parking lot repairs at various sites, concrete/ADA work at the Youth Center and Community Park, a shade structure at CC (with joint funding), a new floor at the swimming pool, and tennis court maintenance at Almond Park. Directors recommended stretching the parking lot resurfacing over two or three years depending on the actual costs for the pool and driveway. Additionally, if these bids come in lower than projected, to use funds to create more pickleball courts. With a confirmation that 20% is in reserves and the importance of each item, Director's approved to bring the list to the full board. Administrator Ross will create a timeline for easy reference.

2. Roofing Needs

Administrator Ross led a discussion reviewing the roof inspection and budget report provided to the District by The Garland Company who inspected the rooves of the Community Center, Kidz Korner, and the Youth Center in March and April. The committee agreed to prioritize the replacement of the Community Center's metal roof along with the Kidz Korner roof for the upcoming fiscal year. The committee intends to recommend a new metal roof for the community center that is designed for attaching solar panels.

3. Adding Solar Energy and Rebates with the Inflation Reduction Act

Administrator Ross led a discussion reviewing the energy feasibility analysis provided to the District by Syserco Energy Solutions. The primary focus is on solar energy, but it also includes the health of our HVAC units, and gaps within our building envelope that causes heat and air conditioning to escape. Three options for adding solar panels at the Community Center were provided. Two options involve outside financing, and one option involves entering into a Power Purchase Agreement without the need for outside financing. The Directors expressed opposition to additional outside financing. The District is interested in green energy and anticipates adding solar panels to the roof in the future.

C. Discussion of the 2022/23 Preliminary Budget

Administrator Ross presented the Preliminary Budget for all three funds and staff and Directors reviewed each line item for all budgets.

1. General Fund (332A)

- a. Expenditures - . *Directors requested increasing the budget for the recreation services line by \$3,000, reducing the legal services line by \$3,000, and for staff to research potential savings in the telephone services line.*
- b. Revenue – *There were no suggestions for changes in the revenue projections.*

2. OLLAD (374A)

- a. Expenditures - *Staff will review all security cameras and research for adequate coverage for the new buildings and bring to the full board. The committee requested adding \$15,000 to the equipment line for the upgrade in security camera equipment. Staff advised the costs of chemicals were significantly higher than in years past. Directors recommended an increase in the FEC Police budget line be considered for inflation.*
- b. Revenue – *There were no suggestions for changes in the revenue projections.*

3. Kenneth Grove (374B)

- a. Expenditures – *Directors advised staff to allocate expenses to KG where appropriate.*
- b. Revenue – *There were no suggestions for changes in the revenue projections.*

D. Timeline for the 2023/24 FY Budget Process

The Preliminary Budget will be presented at the June 2023 BOD Meeting. The Final Budget will be presented at the August 2023 BOD Meeting for final approval.

E. Schedule Next Meeting

The next Finance Committee Meeting will be scheduled once the bids are received for the pool and driveway projects.

6. **DIRECTOR'S AND STAFF'S COMMENTS**

Director Brunberg requested that staff use the “Changes” column of the Preliminary Budget to reflect the difference between the budgeted amount of the current fiscal year and the projected amount for the upcoming fiscal year. She also asked for the pages to be numbered to help streamline discussion and reduce confusion.

7. **ITEMS FOR NEXT AGENDA**

Administrator Ross will create a projects timeline and staff is to bring a comprehensive review of our current security cameras and a proposal for coverage for the new buildings.

8. **ADJOURNMENT** *The meeting was adjourned at 11:37 a.m.*

2/1/24

Budget Status at 50% of FY 2023-24

General Fund Expenditures 1000's Accounts (Salaries & Employee Benefits):

10111000	Salaries & Wages Regular	48% Spent
10112100	Salaries & Wages Extra Help	61% Spent (typical due to summer staff hires)
10121000	Retirement	47% Spent
10124000	Workers Comp	80% Spent (3 of 4 payments have been made. Expecting a \$2,400 overage)

TOTAL 1000's Accounts 51% Spent

General Fund Expenditures 2000's Accounts (Services & Supplies):

TOTAL 2000's Accounts 47% Spent

General Fund Expenditures 3000's Accounts (Other Charges):

TOTAL 3000's Accounts 48% Spent

General Fund Expenditures 4000's Accounts (Fixed Assets):

TOTAL 4000's Accounts 26% Spent (anticipate increase in Q3 & Q4)

Grand Total for General Fund Expenditures: 41% Spent (anticipate increase in Q3 & Q4)

General Fund Revenue:

9191's	Tax Revenue	51% Collected
94-9700's	Operational Revenue	40% Collected (typical due to summer programs)

TOTAL Revenue Accounts 46% Collected

OLLAD Total Expenditures: 29% Spent

KENNETH GROVE Total Expenditures: 14% Spent

Orangevale Recreation & Park District Prioritized Capital Improvement Projects for FY 23/24

Priority	Capital Improvement Project	Approved	Budgeted	Spent	Notes
1	Swimming Pool Repairs	\$760,000	\$738,000	\$769,204	\$31,204 over budget (includes a change order of \$44,256 for tile)
2	Driveway at Community Center Park	\$92,000 (+\$200K Grant)	\$82,000 (+\$200K Grant)	\$0	This project should be out to bid in February
3	Trails at Community Center Park	\$130K - \$257K	\$230,000	\$0	This project should be out to bid in February
4	New Roof at Kidz Korner	\$35,000	\$35,000	\$36,813	\$1,813 over budget
5	Youth Ctr Park Concrete and ADA Work	\$50,000	\$50,000	\$0	Project to begin in Feb. The approved bid price is \$21,563
6	Almond Tennis Court Maintenance	\$9,000	\$9,000	\$0	Project has not been prepared for bid
7	Replace 2 HVAC Units at Comm. Center	\$94,000	\$94,000	\$0	Project has not been prepared for bid
8	New Roof at Community Center (main metal roof only)	\$330,000	\$330,000	\$0	Project to begin in spring. The approved bid price is \$336,404
9	Parking Lot Repair (most parks except Comm. Center)	\$95,000	\$0	\$0	Project has not been prepared for bid
10	Ongoing Concrete Repairs at Community Park	\$20,000	\$20,000	\$0	Project has not been prepared for bid
11	New Flooring at Pool Building	15,000	\$15,000	\$17,453	\$2,453 over budget but also included the kitchen floor (includes a change order of \$1,200)
12	Arcade Cripple Creek Trail: Boulders and/or fencing	\$18,000	\$18,000	\$17,580	\$420 under budget
13	Shade structure at Outdoor Stage of Community Center	\$5,000	\$5,000 (+\$25K donations)	\$0	Scope of work has not been done
NEW	Pool Slide renovation: gel coating and paint (approved in November 2023)	\$22,878	\$0	\$0	Project to occur in spring. The approved bid price is \$22,878
TOTALS		\$1.68M - \$1.8M	\$1,626,000	\$841,050	1. Projects are currently a combined \$35,050 over budget. 2. Assuming other committed project prices don't increase, we would be \$35,895 over budget. 3. We have spent 52% of budgeted funds, and committed to an additional 23%.

Timeline for FY 2024/25 Budget

<u>DATE</u>	<u>EVENT</u>	<u>NOTES</u>
February 1	Finance Committee Meeting	Review current budget status. Review current capital projects. Provide budget timeline for FY24/25.
May 9-15	Finance Committee Meeting	Review the draft of the Preliminary Budget and make adjustments. Recommend a COLA
June 20	Board of Directors Meeting	Review and approve Preliminary Budget
June 21 – August 2	Finance Committee Meeting	If needed to prepare the Final Budget
By June 28	Submit Preliminary Budget to County	
August 15	Board of Directors Meeting	Review and approve the Final Budget
August 30	Submit Final Budget to County	

Feb. 1, 2024