

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

AGENDA

Regular Meeting of the Board of Directors

August 12, 2021 6:30 p.m. - Regular Meeting

North Highlands Recreation Center - 6040 Watt Avenue, North Highlands, Ca 95660

Phone: (916) 332-7440

WWW.NHRPD.ORG

1. CALL MEETING TO ORDER

2. APPROVAL OF MINUTES

A. Minutes July 8, 2021 Regular Meeting

3. CHAIRPERSON'S REPORT

4. COMMENTS FROM BOARD MEMBERS

5. REPORTS FROM STANDING COMMITTEES:

Budget, Finance & Audit: Chairperson Patrick Williams; Member Crystal Harding

Facility Development: Chairperson Beau Reynolds; Member Crystal Harding

Personnel and Policy: Chairperson Patrick Williams; Member Max Semenenko

Programs, Fees and Charges: Chairperson Max Semenenko; Member Beau Reynolds

6. ADMINISTRATOR'S REPORT

A. Miscellaneous Board Updates

B. Recreation Report

C. Park and Facility Maintenance Report

D. Budget Narrative Report - Oral

7. CORRESPONDENCE

A. Letter dated 7/29/21 from Jose Herriquez, Executive Officer of Sacramento Local Agency Formation Commission (Sacramento LAFCo) re: Nominations for Special District Representation Election: Special District Commissioner Office No.7 and Alternate Special District Commissioner for Office No. 6 & 7

8. COMMENTS AND REPORTS FROM CITIZENS AND ORGANIZATIONS

Matters under the jurisdiction of the Board of Directors, and not on the posted agenda, may be addressed by the general public at this time. The public may address the Board on each agenda item during the Board's consideration of the item. In order to speak, the speaker must complete and submit a public comment card. The cards are available on a table to the rear of the Boardroom. The card should be handed to the Secretary of the Board. The Chairperson of the Board may use his or her discretion in waiving this policy. The Board of Directors limits testimony on matters not on the agenda to three minutes per person and not more than fifteen minutes for a particular subject. Except for public hearings, comments from the public shall not be received until after completion of Board Discussion and deliberation, and just before final action or completion of the Agenda item. The Board of Directors cannot take action on any unscheduled matter.

9. UNFINISHED BUSINESS

None

10. NEW BUSINESS

- A. Resolution #604 Approving the North Highlands Recreation and Park District Park Impact Fee Nexus Study Update and Requesting the Sacramento County Board of Supervisors Adopt and Implement the Updated Park Impact Fee Program on Behalf of the District
Board discussion/action to approve Resolution #604.
- B. Resolution #605 – Approval of the Fiscal Year 2021/2022 Final Budget
Board action to consider approval of the FY 2021/2022 Final Budget
- C. Resolution #606 – Approval of the Fiscal Year 2021/2022 Appropriations Limit Schedule
Board action to consider approval of the FY 2021/2022 Appropriations Limit Schedule.
- D. Resolution #607 – Approval of the Fiscal Year 2021/2022 Final Budget for Elverta Park (North Highlands Recreation and Park District Community Facility District No. 2016-01 Elverta Park)
Board action to consider approval of the Fiscal Year 2021/2022 Final Budget for Cherry Blossom Park (North Highlands Recreation and Park District Community Facility District No. 2016-01 Elverta Park),
- E. Sacramento LAFCo Nominations for Special District Representation Election for: Special District Commissioner Office No. 7 and Alternate Special District Commissioner for Office No. 6 & 7
Board discussion/action in nominating for Special District Commissioner Office No. 7 and Alternate Special District Commissioner for Office No. 6 &7.

11. PAYMENT OF THE BILLS

Board Members' opportunity to ask questions or get clarification on the bills. Board action to ratify payment of the bills.

12. ADJOURNMENT

13. DATE, TIME, AND PLACE OF NEXT MEETING

The next regular meeting of the Board of Directors will be on September 9, 2021 at 6:30 p.m. in the North Highlands Recreation Center, 6040 Watt Avenue, North Highlands.

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability related modification or accommodation to participate in this meeting, please contact the North Highlands Recreation and Park District Office at (916) 332-7440. Requests must be made as early as possible and at least one-full business day before the start of the meeting.

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD MEETING MINUTES

REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: July 8, 2021

Time: 6:30 p.m.

Place: North Highlands District Offices (6040 Watt Avenue, North Highlands, CA)

Member Present: Patrick Williams, Crystal Harding, Beau Reynolds, Max Semenenko (Ms. Harding arrived at 6:32pm)

Members Absent: None

Staff Present: Larry Mazzuca, Administrator
Scott Graham, Park Superintendent
Sarah Musser, Recreation Superintendent
Terri Smith, Administrative Service Manager

Guests Present: Vladimir Valin

CALL MEETING TO ORDER:

Chairperson Williams called the meeting to order at 6:30 p.m.

APPROVAL OF MINUTES:

7/1/21

Motion by Board Member Semenenko seconded by Board Member Reynolds that the Board of Directors approves the Minutes of the Regular Meeting of June 10, 2021.

AYES: Williams, Reynolds, Semenenko

NOES: -0-

ABSTAIN: -0-

ABSENT: Harding

CHAIRPERSON'S REPORT:

None

COMMENTS FROM BOARD MEMBERS:

None

REPORTS FROM STANDING COMMITTEES:

Budget, Finance & Audit: Chairperson Patrick Williams; Member Crystal Harding

Facility Development: Chairperson Beau Reynolds; Member Crystal Harding

Personnel and Policy: Chairperson Patrick Williams; Member Max Semenenko

Programs, Fees and Charges: Chairperson Max Semenenko; Member Beau Reynolds

ADMINISTRATOR'S REPORT:

Oral report by Administrator Larry Mazzuca was presented with Board Comments:

- Larry reported on California Association of Recreation and Park Districts (CARPD) Conference 2021 which was held in Monterey. In addition to Administrator Mazzuca, Board Members Reynolds, Semenenko, and Harding attended. The District received a CARPD (California Association of Recreation and Park Districts) Award of Distinction for "Outstanding Innovation" for its Distance Learning Program. Larry stated that he believed that the Sacramento County Board of Supervisors who represent the North Highlands area may also wish to recognize the District with regards to this award.
- Larry provided some comments regarding his experience attending the conference and mentioned that some of the board members may wish to do the same.
- Board Member Semenenko stated that he learned a lot at the conference and that he understands that he needs to learn more on how to make decisions as a member of the board. He said that he now has a greater understanding how special districts work boards work.

Board Member Harding reported on what she learned and like about the Conference:

- She learned that we have an opportunity to use our facilities and recreation to create opportunities for our community members.
- She stated that she like the part when they were talking about the different generations and how we are working together or how we are not working together in kind of a perspective that each of us bring and on how we can collaborate to really make it work because we all have our own experience and even our own demographic folks that we serve, being that African American or Russia American or immigrants or whatever it is we can make it work.
- She learned about other districts and what they are doing, gardening/community gardens, field trips, more collaboration with school districts.
- Who are we serving, when was the last time we did a needs assessment to see who is in our community and what they need and how we can serve them better.
- She stated that she was blown away that Board Member Reynolds and herself were the only African Americans in the room that were not presenters. She was thinking on what we can do to increase or outreach to engage more people of color, more African Americans. She stated that it was good to see other Hispanics and Latinos folks and even saw some Asians but just presenters. She stated that just blew her back a little and

just to see how many older people were at the conference and she says this with love, and she wondered how we can engage younger people.

Board Member Reynolds stated that there was couple of things that his colleague has already mentioned but stated that what really stood out to him was:

- He stated that when he ever goes into a room just kind because I have worked in community organizing so long he stated he is always doing a kind of a temperature gauge test. He stated that he notices the same thing that we need to get some diversity in this room and it is not just for pictures or to check it off the box. He stated that it is for those experiences that folks have, and to give a voice to communities that often don't have voice or feel that they can have a voice or have a space to have their grievance heard not just grievances but ideas, volunteer time, resources we haven't even thought about.
 - He stated that everybody on this board knows that mental health is very important to him and to this community and to hear we started out at this conference talking about mental health and parks and recreation roll in mental health community. He stated that it gave him instant joy.
 - He stated that this was a worthy meeting (conference) and a great investment and look forward to having further conversations with this board on this.
 - He stated that funding is out there and now is the time to dust off those old grants that had all your hope and dreams.
- Administrator Mazzuca reported on the 2021 CAPRI District Safety Award, overall, the North Highlands Recreation and Park District received an Excellent rating with a score of 96%.

Oral report by Recreation Superintendent Sarah Musser was presented with Board comments:

- Sarah stated that the Twin Rivers Unified School District awarded the District the contract for Ridgepoint Expanding Learning Program.

Chairperson Williams asked if the contract was for a year?

Sarah stated yes.

Chairperson Williams asked about summer staff -- are we able to keep them and assign them to other programs?

Sarah said yes, as our goal is to cross train our staff to use in other programs.

Chairperson Williams asked if there a survey given out after a program is over?

Sarah stated that they are working on it.

Board Member Harding asked if the District was going to hire new staff for Ridgepoint program and do we also serve F.C. Joyce?

Sarah replied that the district does not run F.C. Joyce after school program, only the Ridgepoint ASES program; and, that the district does hire and cross train in an effort to keep them employed.

Board Member Harding asked if the staff is still doing outreach to the schools to promote the programs.

Sarah stated that COVID really did not allow this as schools and the district were closed for a long period of time, but in normal years, the district attends school open houses, back to school night at the schools. At these events, the schools allow the district to set up tables to discuss district activities.

Board Member Harding stated she notices we're promoting a lot of registering in advance, is there any opportunity to folks to register on the spot or day of?

Sarah stated historically that the district tries not to do so for several reasons; one, we try to avoid taking cash at events for safety reasons. Two, most programs require registration in advance so that the district knows how many are attending and can plan accordingly.

Board Member Harding stated that Sarah mentioned sending an email for sending out a survey, is it possible sending it via text?

Sarah stated maybe, she could look into it.

Board Member Harding stated we need to invest in post cards for advertising and upcoming events.

Board Member Reynolds asked what is our budget line item for advertisement and outreach.

Administrator Mazzuca stated that you won't likely find a line item in the budget for that, he stated that as a smaller district, we build items such as advertisements and marketing into the individual program budgets.

Board Member Reynolds stated he would like the District to invest in a sheer advertisement engagement campaign.

Administrator Mazzuca stated that this is possible, but would require direction from the board. He said that can put this on a future agenda and that the Chairperson could decide to create an ADHOC Committee.

Oral report by Park Superintendent Scott Graham was presented with Board comments:

- Scott updated the Board on vehicle accident report on June 18th involving a District employee and vehicle. He stated that based on the location of our truck and with input from an eye witness and from our employees on scene, he believed at the time that it was the other drivers fault. However, after getting a copy of the police accident report, it appears otherwise.

Board Member Reynolds asked how does the District decide when to retire our equipment and surplus it?

Scott stated when we surplus equipment when the equipment has reached the end of its expected life cycle or the repair cost outweighs the replacement cost.

Board Member Reynolds asked if we partner with other Districts in purchasing?

Administrator Mazzuca responded that as a small district, we generally purchase equipment as it is needed. Purchasing is frequently a timing issue, when do we need it and how soon? Additionally, we are also restricted by purchasing policies that have legal requirements that we must follow.

Chairperson Williams asked how is the District is doing with regards to water restrictions, especially in our parks?

Scott stated that the District is sticking to three days a week mandated from the Sacramento County. We anticipate that these restrictions will become more stringent as the water situation becomes worse.

Board Member Harding asked if there are any updates for the Welcome sign to North Highlands?

Scott stated that it hasn't been discussed since they attended one of our Board Meetings. He stated that he will reach out to the rotary club.

Report by Administrator Mazzuca for budget narrative report was presented with no Board comments:

- Larry stated revenues and expenditures are all operating within the approved budget. He stated that we should be in a good position financially.

CORRESPONDENCE:

- A. Administrator Mazzuca reported on the letter from County of Sacramento re: The election of the Special Districts Representative for the Sacramento County Treasury Oversight Committee which will be under new business

COMMENTS AND REPORTS FROM STANDING CITIZENS AND ORGANIZATIONS

Administrator Mazzuca reported that the District received an email from a citizen of North Highlands who required about the District Park Master Plan and what the plans are moving forward. Larry responded as follows:

The current District Park Master Plan, while at the end of its general life cycle, continues to be a functioning and useful planning document for the District. The Board of Directors Budget, Financing and Audit Committee discussed the Park Master Plan during the 2021/2022 budget planning process. Because of COVID, most if not all projects planned last year were temporarily shelved. Those projects were added back to the FY 2021-2022 budget, in addition to other new projects. There is also the possibility that another larger project could be added if the district receives a grant from the state. As a result,

the recommendation was that the Parks and Facilities Master Plan be added to the FY 2022-2023 budget, although it may be possible to review this mid-year.

UNFINISHED BUSINESS

None

NEW BUSINESS

A. Board of Directors: Filling a Board Vacancy by Appointment

Administrator Mazzuca reported on the Board Vacancy that according to a Government Code and Board Policy the District has sixty (60) days to fill the vacancy. Failure to fill the vacancy through the appointment process requires the district to advise the county. The County Board of Supervisors will then make the appointment.

The recruitment to fill the vacant board director position resulted in one applicant. The recommendation is that the board interview the candidate, and then, when done, the board of directors will vote to appoint or not appoint the candidate to fill the vacant board position.

Each board member then asked the candidate, Mr. Vladimir Valin, a series of questions, and then allowed Mr. Valin to make a statement.

7/2/21

Motion by Board Member Semenenko seconded by Board Member Harding that the Board of Directors appoint Mr. Vladimir Valin to Board Vacancy seat.

AYES: Williams, Harding, Reynolds, Semenenko
NOES: -0-
ABSTAIN: -0-
ABSENT: -0-

Administrator Mazzuca then administered the Oath of Office to Mr. Vladimir Valin and asked him to take his seat with the rest of the board.

B. Resolution #603 – Authorizing The Levy of Special Taxes within Community Facilities District No. 2016-01 (Elverta Park for Fiscal Year 2021-2022)

Administrator Mazzuca reported on Resolution #603 authorizing Sacramento County to collect special taxes for the Community Facilities District (CFD 2016-01).

7/3/21

Motion by Board Member Harding seconded by Board Member Reynolds that the Board of Directors adopt Resolution #603 – Authorizing The Levy of Special Taxes within Community Facilities District No. 2016-01 (Elverta Park for Fiscal Year 2021-2022).

AYES: Williams, Harding, Reynolds, Semenenko, Valin
NOES: -0-
ABSTAIN: -0-
ABSENT: -0-

C. Senate Concurring Resolution No. 52 – Relative to California Parks and Recreation Professionals Month

Administrator Mazzuca reported that this is not the District's resolution, this is a resolution of the Senate and the Assembly which they already passed it. The board of director's vote is to accept the resolution.

7/4/21

Motion by Board Member Reynolds seconded by Board Member Semenenko that the Board of Directors accept into record Senate Concurring Resolution No. #52 - July 2021 as California Parks and Recreation Professionals Month.

AYES: Williams, Harding, Reynolds, Semenenko, Valin

NOES: -0-

ABSTAIN: -0-

ABSENT: -0-

D. Election of Vacant Board Officer position for the 2021 Calendar Year

Chairperson Williams stated that he made an error when he spoke at the last board meeting regarding the process required to fill the vacant Vice Chairperson seat on the board. Administrator Mazzuca later advised him that while the Chairperson is responsible for appointing members to various standing committees, selection of board officers is done by a vote of the board itself.

Chairperson Williams asked for nominations to fill the vacant Vice Chairperson position.

Board Member Semenenko nominated himself.

Board Member Reynolds nominated himself.

Ballots were then passed out to each of the five board members who could then vote for the director to fill this position. The ballots were returned to Chairperson Williams who then read the results. Director Semenenko was selected by a vote of 3-2 to fill the remaining term (until December 31, 2021) of the Vice Chairperson position.

E. Sacramento County Treasury Oversight Committee: Election of the Special District's Representative

Administration Mazzuca stated that the County is looking to fill a vacancy for a representative from special districts. Larry then reviewed the qualifications for the position.

Chairperson Williams asked if there was any interest by the board for the county treasury oversight committee vacancy. There was none.

PAYMENT OF BILLS

Payment of bills for the Month of June 2021 for the District and Cherry Blossom Park was presented with Board comments.

7/5/21

Motion by Board Member Semenenko seconded by Board Member Valin that the Board of Directors approves payment of the District’s June 2021 bills.

AYES: Williams, Harding, Reynolds, Semenenko, Valin
NOES: -0-
ABSTAIN: -0-
ABSENT: -0-

7/6/21

Motion by Board Member Semenenko seconded by Board Member Valin that the Board of Directors approves payment of Cherry Blossom’s June 2021 bills.

AYES: Williams, Harding, Reynolds, Semenenko, Valid
NOES: -0-
ABSTAIN: -0-
ABSENT: -0-

ADJOURNMENT

Chairperson Williams adjourned the meeting at 8:10 p.m.

DATE, TIME AND PLACE OF MEETING

The next regular meeting of the Board of Directors will be on August 12, 2021 at 6:30 p.m. in the North Highlands Recreation Center, 6040 Watt Avenue, North Highlands, CA

Signature

Signature

NORTH HIGHLANDS
RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Pat Williams, Chairperson
Board of Directors

FROM: Larry Mazzuca, Administrator

DATE: August 12, 2021

SUBJECT: Miscellaneous Board Updates

Proposition 68 Park Grant – Sierra Creek Park

In late June 2021, California state parks notified the NHRPD that they would like to conduct a site visit at Sierra Creek Park July 19th. On that date I met with state parks grant officer Esmeralda Bermudez onsite to conduct a 2 hour site visit. Our district has been notified that sometime around the first two weeks of September, state parks will announce which agencies will receive project grant funding. As a reminder, NHRPD requested \$2.85 million in Prop 68 funds to construct a 7.2 acre park at the Watt Avenue and Davidson Drive.

Board Goal and Project Setting Workshop

As you are aware, there are a number of district projects the board has already approved for the current budget cycle. Some projects will begin soon and will be completed this year, while others may continue into the following year and beyond. If the district receives Prop 68 grant funds for Sierra Creek Park, it will need to be included in the mix of projects. Because the district has limited resources, I believe that it would serve the board well by holding a board workshop to prioritize these projects so that they have a good chance to be completed on time. Besides the projects already approved by the board, several smaller project proposals will be shared with the board during the August 12 board meeting that the board may want to add to the list. These are projects that have come to our attention since the July board meeting. If they are added to the list, funding can occur as a result of using budgeted contingency funds or through a mid-year budget transfer. I recommend that this goal/project workshop be added to the September 9 regular board meeting rather than schedule a Special Board meeting.

September 9 Board Meeting Agenda

Agenda items planned for the September 9 regular board meeting agenda are included below. If the board would like to add the Board Goal and Project Setting Workshop to the September 9 board agenda, several of the planned reports and presentations should be moved to the October 14 meeting or beyond. Another option is to move the Board Goal and Project Setting Workshop to the October board meeting.

- Invite Fulton-El Camino Police Department Chief of Police Brown to the meeting to discuss police services contracted with NHRPD.
- District Scholarship Program recommendation.

- Employee Vacation Cap Hours/Options
- District Refund Policy
- NHRPD Board Member Recognition for former board members Alan Matré, Diane Richards and Pedro Marquez III.
-

2020-2021 Annual District Audit

The annual district audit is scheduled for September 1-3, 2021. The district has contracted with CLA (Clifton, Larson and Allen LLP) to conduct this year's audit. This is the first year of a 3-year audit agreement with CLA. CLA recently completed a 3-year audit contract in 2020. The audit results will likely be presented to the board at the December 2021 board meeting.

Sacramento County Board of Supervisors Presentation

Staff has been contacted by Sacramento County Board of Supervisors that Board Supervisors Frost, Desmond and Serna would like to recognize the NHRPD for its recent CARPD Distance Learning Award that it received earlier this summer. The recognition will be in the form of a Resolution. The Resolution is scheduled to be picked up from Supervisor/Chairman Frost's office on Tuesday, August 10. This will be shared with the NHRPD board of directors during its August 12 board meeting.

Supervisor Rich Desmond Event at Strizek Park

Supervisor Desmond has requested use of Strizek Park to discuss upcoming county projects that are scheduled to occur in North Highlands area in the coming months. In addition, his office plans on bringing a mobile Covid-19 vaccination trailer and several county information booths as well. The event is scheduled for Sunday, August 15 11:00 am – 1:00 pm.

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Larry Mazzuca, Administrator
FROM: Sarah Musser, Recreation Superintendent
DATE: August 12, 2021
SUBJECT: Recreation Division Report

Expanded Learning Afterschool Program

- Registration for the program opened on July 1 and closes July 30
 - The program can take 48 students and will be filled on a first come first serve bases
 - Twin Rivers Unified School District (TRUSD) prioritizes homeless and foster care students, siblings, and overflow students form other schools
- Staff are signed up for multiple trainings including: TRUSD all staff training, First Aid/CPR/AED, Ridgepoint all staff training, and two North Highlands Recreation & Park District trainings
- Students on the waitlist for the Expanded Learning Program and/or students not registering for the Expanded Learning Program can register for the “paid side” aka Raccoon Club afterschool program
 - Raccoon Club students can register for daily, weekly, or monthly participation
 - Raccoon Club can take up to 25 students

Summer Kids Camp

- Weekly themes in July included: Superhero Academy, Art-tastic Creations, Science & Engineering, and Spy Academy
- Campers enjoyed a special woodworking guest for the week of Art-tastic Creation. A woodworker carved all campers a special name plate out of recycled wood
- During Science & Engineering week, campers teamed up to made robotic Legos which included engineering the correct Lego build and computer coding to make it move and complete tasks
- The High Five Awards continue to be a huge success amongst campers
- Enrollment and camper retention have been strong with many campers returning each week
- With the program having more participants, staff have been able to provide part time staff with additional hours to help fine tune their skills before the school program begins

Senior Programs

- Recreation staff attended the Harvest Time breakfast at Pancake Palace to do a small meet-and-greet and provide participants with updated program information
- Marketing and program start date has been announced via social media and has been on the website for several weeks

Office Assistant Position

- A job offer has been given and was accepted - working to get all pre-employment requirements all checked off
- The new employee will meet with all divisions to get a good perspective of NHRPD

Building Rentals

- Staff will begin booking building rentals on September 1 for the Kay F. Dahill Community Center and the Recreation Center

Future Programming

- Staff met with a potential art instructor to discuss contracting services for an adult art class
 - Considering two 8-week classes – one daytime class and one evening class
 - Staff are hoping to get a contract signed and agreed upon by early August so the class can begin late August or early September
- Staff was working with Kidz Love Soccer to bring back the soccer program this fall. However, due to their lack of staffing, they have declined a partnership this Fall, in hopes of getting back in the Spring of 2022

Special Events

- Events for the remainder of 2021 are finalized and have been posted on the website
- The Fall Community Yard Sale will be the first NHRPD event since December 2019
 - This event is on September 11 from 8:00am-1:00pm
 - All vendor applications and spot preference will be completed 100% online. This will be the first time that this process is online. Staff are excited to fine to registration processes to provide consistency for the community
- Other 2021 events
 - Halloween Extravaganza: October 16, 2021 (10:00am-12:00pm)
 - Community Holiday Party: December 4, 2021 (10:00am-12:00pm)



NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

To: Larry Mazzuca, District Administrator
From: Scott Graham, Park and Maintenance Superintendent
Date: August 12, 2021
Subject: Park/Maintenance Report

PARK MAINTENANCE UPDATE:

- Weekly mowing edging, trimming and blowing of all District parks and facilities.
- Completed irrigation repairs (numerous broken sprinkler heads, broken pop-up sprinklers and valves) at Freedom Park, Ridgpoint and the Office Complex.
- Tree and shrub pruning was completed at Cherry Blossom Park.
- Power washing of the shade structures was completed at Freedom and Cherry Blossom parks.
- A tree bubbler and six broken valves were replaced at Cherry Blossom Park and Elverta Park landscaped areas.

FACILITY MAINTENANCE UPDATE:

- Installed self-locking door handles on office restroom doors to prevent unauthorized use.
- Installed a new pet waste bag dispenser at Memorial Park. Similar dispensers will be placed at all District facilities that currently do not have them.
- As part of the surplus sale, an obsolete truck was sold for parts and e-waste items were recycled.
- Drinking fountains at the Capehart Gymnasium were rebuilt/retrofitted.

INCIDENT/ACCIDENT REPORT UPDATE:

- The following Incident Reports were submitted in July:
 - At Freedom Park, graffiti was found and removed on the wall outside the restrooms.

MAINTENANCE PROJECTS UPDATE:



FEC POP TEAM STAT PROGRAM:

Each month the District receives a summary of activity in District parks from the Fulton-El Camino Police Department. The report is listed below for your review. Only parks that had citations, arrests or other police activity are included in this summary:

Monthly activity report for: North Highlands Recreation and Park District
Reporting Period: 2021-07-01 to 2021-07-31

Brock Park Sports Complex

Notice To Appear Issued

No NTAs issued during this reporting period.

Parking Citations Issued

1) Date/Time: 2021-07-17 19:32

V1: 4000(a) CVC No current registration

Onsite Arrests Made

No onsite arrests made during this reporting period.

Dispatched Calls For Service

No dispatched calls for service during this reporting period.

D.U.I Arrests

No DUI arrests made during this reporting period.

Warrant Arrests

No warrant arrests made during this reporting period.

Warnings Issued

No warnings issued during this reporting period.

Freedom Park

Notice To Appear Issued

1) Date/Time: 2021-07-04 02:05

Violation 1: 9.36.067 SCO After Park Hours, Severity: Inf

2) Date/Time: 2021-07-04 01:11

Violation 1: 9.36.067 SCO After Park Hours, Severity: Inf

Parking Citations Issued

1) Date/Time: 2021-07-04 01:49

V1: 4000(a) CVC No current registration

2) Date/Time: 2021-07-04 01:37

V1: 9.36.065(e) SCO Parking in park after hours

V2: 10.16.050(b) SCO Parking in more than one space

3) Date/Time: 2021-07-14 15:29

V1: 4000(a) CVC No current registration

4) Date/Time: 2021-07-14 14:57
V1: 4000(a) CVC No current registration
V2: 10.16.050(b) SCO Parking in more than one space

Onsite Arrests Made

No onsite arrests made during this reporting period.

Dispatched Calls For Service

No dispatched calls for service during this reporting period.

D.U.I Arrests

No DUI arrests made during this reporting period.

Warrant Arrests

1) Date/Time: 2021-07-14 15:31

Severity: Mis

Warrant Amount: 500.00

2) Date/Time: 2021-07-14 15:31

Severity: Mis

Warrant Amount: 500.00

Warnings Issued

No warnings issued during this reporting period.

Larchmont Park

Notice To Appear Issued

No NTAs issued during this reporting period.

Parking Citations Issued

1) Date/Time: 2021-07-29 16:08

V1: 4000(a) CVC No current registration

V2: 5204(a) CVC Current registration tabs not properly displayed

2) Date/Time: 2021-07-29 16:03

V1: 4000(a) CVC No current registration

V2: 5200(a) CVC Display of two license plates required

V3: 5204(a) CVC Current registration tabs not properly displayed

V4: 10.24.030(b) SCO Prohibited stopping, standing, parking

Onsite Arrests Made

No onsite arrests made during this reporting period.

Dispatched Calls For Service

No dispatched calls for service during this reporting period.

D.U.I Arrests

No DUI arrests made during this reporting period.

Warrant Arrests

No warrant arrests made during this reporting period.

Warnings Issued

No warnings issued during this reporting period.

Ruth Inman Park**Notice To Appear Issued**

1) Date/Time: 2021-07-17 20:07

Violation 1: 12500(a) CVC Unlicensed Driver, Severity: Mis

Violation 2: 24600e CVC Non-functioning tail light, Severity: Inf

Parking Citations Issued

No parking citations issued during this reporting period

Onsite Arrests Made

No onsite arrests made during this reporting period.

Dispatched Calls For Service

No dispatched calls for service during this reporting period.

D.U.I Arrests

No DUI arrests made during this reporting period.

Warrant Arrests

No warrant arrests made during this reporting period.

Warnings Issued

No warnings issued during this reporting period.

Sierra View Park**Notice To Appear Issued**

No NTAs issued during this reporting period.

Parking Citations Issued

No parking citations issued during this reporting period

Onsite Arrests Made

No onsite arrests made during this reporting period.

Dispatched Calls For Service

No dispatched calls for service during this reporting period.

D.U.I Arrests

No DUI arrests made during this reporting period.

Warrant Arrests

1) Date/Time: 2021-07-07 12:38

Severity: Fel

Warrant Amount: No Bail

Warnings Issued

No warnings issued during this reporting period.



SACRAMENTO LOCAL AGENCY FORMATION COMMISSION
1112 I Street, Suite 100 • Sacramento, CA 95814 • (916) 874-6458 • Fax (916) 874-2939
www.saclafco.org

DATE: July 29, 2021

TO: Board of Directors of Independent Special Districts

FROM: José Henriquez, Executive Officer
Sacramento Local Agency Formation Commission

RE: **Sacramento LAFCo Nominations for Special District Representation
Election for: Special District Commissioner Office No. 7, and
Alternate Special District Commissioner for Office No. 6 & 7**

Pursuant to the provisions of Cortese-Knox-Hertzberg (CKH), Section 56332 of the Government Code, the Executive Officer has determined that a meeting of the Special District Selection Committee is not feasible for the purpose of selecting a Special District Commissioner [Office No. 7] and Alternate Special District Commissioner [Office No. 6 & 7] to serve on the Sacramento Local Agency Formation Commission. Based on past experience, due to the size of the Special District Selection Committee, it has been difficult to establish a quorum. Therefore, the business of the Special District Selection Committee will be conducted in writing, as provided in the cited section code.

The Sacramento Local Agency Formation Commission meets on the **first Wednesday of the month at 5:30 P.M.**, Board Chambers, County Administration Center, 700 H Street, Sacramento, California. The Commission meeting is on recess January and July. The term of this office is four years beginning January 1, 2022 thru December 31, 2025.

SPECIAL DISTRICT COMMISSIONER (Office No. 7)

This office is currently held by Gay Jones (Sac. Metro Fire District) and will expire on the 31st day of December, 2021.

ALTERNATE SPECIAL DISTRICT COMMISSIONER (for Office No. 6 & 7)

This office is currently held by Charlea Moore (Rio Linda-Elverta Recreation and Park District) and will expire on the 31st day of December, 2021

Please be advised that nominations for the Offices listed above will be accepted starting July 30, 2021 until **September 30, 2021 at 4:00 P.M.** (62 days). You are invited to submit nominations forms **via E-MAIL or in WRITING** to this office: **Sacramento LAFCo; 1112 "I" Street, Suite 100: Sacramento CA 95814** or e-mail to **Diane.Thorpe@SacLAFCo.org** Nominations not received by 4:00 P.M. on September 30, 2021, will be disregarded and returned to your district.

To be valid, a nomination must be made by a majority vote of the governing board of an Independent Special District in an official meeting of that board and certified by the Secretary or Clerk of the Board. The nominee must be an elected or appointed Independent Special District

Officer residing within the County of Sacramento but shall not be members of the legislative body of a city or county [(CKH Section 56332 (c)].

At the end of the nominating period, the Executive Officer will prepare and send, to each Independent Special District, one ballot listing candidates and voting instructions. The ballot will include the names of all nominees submitted for Office No. 7 and Alternate for Office No. 6 & 7. The districts must return the ballots to the Executive Officer by the date specified in the voting instructions, which date will be at least 30 days from the date on which the Executive Officer mailed the ballots to the districts. Any ballot received by the Executive Officer after the specified date shall not be valid. The candidate who receives the most votes will be determined the winner outright. In the event of a tie, there will be a run-off election held in the same format as the initial election. The Executive Officer will announce the results of the election within seven days of the specified date.

If you have questions regarding the election procedure, please contact the LAFCo Clerk of the Commission, Diane Thorpe, at (916) 874-6458.

Very truly yours,

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION



José C. Henriquez,
Executive Officer

cc: LAFCo Commissioners



SACRAMENTO LOCAL AGENCY FORMATION COMMISSION
1112 I Street, Suite 100 • Sacramento, CA 95814 • (916) 874-6458 • Fax (916) 874-2939

SACRAMENTO LOCAL AGENCY FORMATION COMMISSION Special District Representation

Nomination Form

Due: September 30, 2021 at 4:00 P.M.

In accordance with the bylaws of the Special District Selection Committee,
the Governing Board of the _____ District
(Name of Special District)

Nominates _____ for: LAFCo Special District Representation
(Board Member)

Commissioner Office No. 7 (Four Year term)

AND/OR

Alternate Commissioner Office No. 6 & 7 (Four Year term)

Signature: _____
Board Chairperson

Meeting Date: _____

ATTEST:

District Secretary

Please Print E-mail Address

District Manager

Please Print E-mail Address

Please attach Nominee's resume

INFORMATION BELOW TO REMAIN CONFIDENTIAL

Nominee's contact information below:

Nominees Name

Nominees Address

Nominees Phone Number

Nominees E-mail

**This box must be complete
for nomination to be accepted**

LAFCo meets on the first Wednesday of the month at 5:30 pm.

NORTH HIGHLANDS
RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Pat Williams, Board Chairperson
Board of Directors

FROM: Larry Mazzuca, Administrator

DATE: August 12, 2021

SUBJECT: Resolution No. 604
Resolution Approving the North Highlands Recreation and Park District Park Impact Fee Nexus Study Update and Requesting The Sacramento County Board of Supervisors Adopt and Implement The Updated Park Impact Fee Program On Behalf Of the District



BACKGROUND

Since December 2010, the County of Sacramento (County), on behalf of the North Highlands Recreation and Park District (District), has imposed a park impact fee on new residential and nonresidential development within the service area of the District. The purpose of the park impact fee is to fund the one-time cost of expanding the District's park and recreational facilities to meet the impact of new development.

The purpose of this Nexus Study is to establish the legal and policy basis for the continued imposition and update of the District's park impact fee. In order to impose such fees, the Nexus Study will demonstrate that a reasonable relationship or "nexus" exists between new development and the need for additional parks and recreation facilities with the District as a result of new development. More specifically, the Nexus Study will present findings in order to meet the substantive requirements of the Act, also known as AB 1600.

The Act specifies that the fee shall not include costs attributable to existing deficiencies in public facilities but may include the costs attributed to the increased demand for public facilities reasonably related to the development project in order to refurbish existing facilities to maintain the existing level of service or achieve an adopted level of service that is consistent with the general plan.

DISCUSSION

The District, along with the majority of other Sacramento County Recreation and Park District's, contracted with SCI Consulting Group to develop the Park Impact Fee Nexus Update 2021. Blair Aas, Director of Planning Services for SCI, is in attendance this evening to discuss the Nexus Update and how the Study will benefit existing District park and recreational facilities and plan for future population growth.

RECOMMENDATION

That the Board of Directors Approve Resolution No. 604 of the North Highlands Recreation and Park District Park Impact Fee Nexus Study Update And Requesting The Sacramento County Board of Supervisors Adopt and Implement The Updated Park Impact Fee Program On Behalf Of the District.

ATTACHMENTS

North Highlands Recreation and Park District Park Impact Fee Nexus Study Update, February 2021, Final Report. SCI Consulting Group.

**RESOLUTION NO. #604
OF THE BOARD OF DIRECTORS
OF THE NORTH HIGHLANDS RECREATION AND PARK DISTRICT**

RESOLUTION APPROVING THE NORTH HIGHLANDS RECREATION AND PARK DISTRICT PARK IMPACT FEE NEXUS STUDY UPDATE AND REQUESTING THE SACRAMENTO COUNTY BOARD OF SUPERVISORS ADOPT AND IMPLEMENT THE UPDATED PARK IMPACT FEE PROGRAM ON BEHALF OF THE DISTRICT

WHEREAS, the Board of Directors (“the District Board”) of the North Highlands Recreation and Park District (“District”) has determined that current park and recreational facilities will not be adequate for future population growth; and

WHEREAS, AB 1600 was adopted and codified in California Government Code Section 66000 et seq. allowing the establishing, increasing, or imposing of a development fee as a condition of approval where the purpose and use of the fee were identified, and reasonable relationship to the development project was demonstrated; and

WHEREAS, the District Board approved the District’s current park impact fee program on August 12, 2010, by their Resolution No. 6; and

WHEREAS, the Sacramento County Board of Supervisors (“County Board”) established the District current park impact fee program on September 14, 2010, by their Resolution No. 2010-0714; and

WHEREAS, the Board has received and considered the final Park Impact Fee Nexus Study Update prepared by SCI Consulting Group dated February 2021, Final Report (“Nexus Study Update”) that provides all information necessary to meet the requirements of California Government Code Section 66000 et al.

NOW, THEREFORE, IT IS HEREBY RESOLVED by the Board of Directors of the North Highlands Recreation and Park District that:

- 1) The Board hereby receives and approves the Nexus Study Update.
- 2) After considering the Nexus Study Update, this Resolution, and after considering the public testimony, the Board hereby makes the following findings;
 - a) The park impact fees justified by the Nexus Study Update and approved pursuant to this Resolution are for the purpose of funding the cost of new or expanded parks and recreational facilities to meet the needs of the resident population and nonresident employees generated by new development in the District; and
 - b) The park impact fees justified by the Nexus Study Update and approved pursuant to this Resolution will be used to fund the cost of new or expanded park and recreation facilities and administrative costs associated with the park impact fee program; and
 - c) The uses of the park impact fees justified by the Nexus Study Update and approved pursuant to this Resolution are reasonably related to the types of development projects

on which the fees are imposed in that fee revenue will be used to fund new and expanded parks and recreational facilities to meet the additional demand generated by the residents and nonresident employee created by new development. Fee revenue will be deposited into a separate park impact fee account or fund in a manner to avoid any commingling of the fees with other revenues and funds. The fee revenue will be restricted to the allowable uses described in Nexus Study Update. These actions ensure that a new development project paying the park impact fee will benefit from its use; and

- d) The park impact fees justified by the Nexus Study Update and approved pursuant to this Resolution bear a reasonable relationship to the need for park and recreational facilities in that each new development project will generate additional need for park and recreational services and the associated need for park and recreational facilities. The need is defined by the District’s level of service standards for such facilities; and
- e) The Nexus Study Update demonstrates that there is a reasonable relationship between the amount of the park impact fee and the cost of the park and recreation facilities attributable to the development on which the fee is imposed. For residential park impact fees, park and recreational facility costs are defined on a per capita basis and applied to five residential land use categories according to their respective average household population. For nonresidential park impact fees, costs are defined on a per employee basis based on a residential equivalent factor and nonresident employee factor and then applied to three nonresidential land use categories according to their respective average employment density.

3) The Board does hereby approve the following updated park impact fees.

Land Use Category	Unit ¹	Proposed Park Impact Fee
Single-Family Detached Housing	DU	\$9,377
2 to 4 Unit Attached Housing	DU	\$5,983
5 + Unit Attached Housing	DU	\$6,235
Mobile Homes	DU	\$5,430
Accessory Dwelling Unit	See Note 2	
Retail / Commercial	BSQFT	\$0.41
Office	BSQFT	\$0.64
Industrial	BSQFT	\$0.27

Notes:

¹ DU means dwelling unit, BSQFT means building square feet.

² ADUs 850 square feet or less and multi-bedroom ADUs 1,000 square feet or less are exempt from the park impact fee. For all other ADUs, the park impact fee shall be imposed proportionately in relation to the square footage of the primary dwelling unit.

- 4) The Board finds pursuant to the California Environmental Quality Act (“CEQA”), this action is not a “project” because the Resolution provides a mechanism for funding the acquisition and development of park and recreational facilities but does not involve a commitment to any specific project for such purposes that may result in a potentially significant impact on the environment. (CEQA Guidelines § 15378.)
- 5) Pursuant to County Municipal Code Section 16.155.190, the park impact fee shall be adjusted with notice to the District automatically without any further action by the Board of Supervisors on March 1 by averaging the net percentage change Engineering News-Record Construction Cost Index for San Francisco and the 20 U.S. Cities Index for the preceding calendar year.
- 6) If any portion of this Resolution is found by a court of competent jurisdiction to be invalid, such finding shall not affect the validity of the remaining portions of this Resolution.

BE IT FURTHER RESOLVED that the District Board formally requests that the County Board adopt and implement the updated park impact fee program on behalf of the District.

PASSED AND ADOPTED this 12th day of August 2021, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Chair of the Board of Directors
North Highlands Recreation and Park District



Recreation and Park District

Park Impact Fee Program Update

**North Highlands Recreation and Park District
Board of Directors Meeting
August 12, 2021**

Fee Program Update

- One-time park impact fee imposed by the County at the time of building permit issuance.
- First established in 2010; adjusted annually for inflation
- District receives similar funding from District Quimby program.
- Nexus Study establishes legal and policy basis for imposing the updated park impact fee.
- Consistent with Agreement in Principle
- Fee cost components



Fee Schedule Comparison

Land Use Category	Unit ¹	Current		Proposed		% Change
		Park Impact Fee ²	Park Impact Fee	Park Impact Fee	\$ Change	
Calc	a	b	c = a - b	d = c / a - 1		
Single-Family Detached Housing	DU	\$8,182	\$9,377	\$1,195.00	14.6%	
2 to 4 Unit Attached Housing	DU	\$7,459	\$5,983	(\$1,476.00)	-19.8%	
5 + Unit Attached Housing	DU	\$6,498	\$6,235	(\$263.00)	-4.0%	
Mobile Homes	DU	\$4,920	\$5,430	\$510.00	10.4%	
Retail / Commercial	BSQFT	\$0.53	\$0.41	(\$0.12)	-22.6%	
Office	BSQFT	\$0.86	\$0.64	(\$0.22)	-25.6%	
Industrial	BSQFT	\$0.36	\$0.27	(\$0.09)	-25.0%	

Notes:

¹ DU means dwelling unit; BSQFT means building square feet

² To become effective March 1, 2021; established by Sacramento County Board of Supervisors on September 4, 2010 by Resolution No. 2010-0714.

Fee Exemptions / Credits

- Replacement or reconstruction of an existing home
- Additions to single-family residential structures provided no change in use occurs and a second full kitchen is not added
- Additions to multifamily residential structures that do not create additional units
- Supporting use square footage in multifamily projects
- Construction of ADUs that are 850 square feet or less and multi-bedroom ADUs that are 1,000 square feet or less
- Mobile with no permanent foundation.

Uses of Fee Revenue

Allowable Uses

- The cost of new or expanded parks and recreational facilities (100%)
- The cost of new recreational facilities in existing parks that expand service capacity (100%)
- Park and recreational facility costs already incurred that provide growth-related capacity (100%)
- The proportional cost of park and recreational facility renovation projects that expand service capacity
- Collection, accounting, documentation, annual reporting requirements, five-year report requirements, periodic nexus studies, and other costs reasonably related to compliance with the Act.

Prohibited Uses

- Existing deficiencies, such as renovation or replacement of existing recreational facilities that do not expand service capacity
- Parkland acquisition, construction of swimming pools, and purchase or lease of vehicles.*
- Operational, maintenance, or repair costs



Reporting Requirements

Annual Report

- Must be made available to the public with 180 days after the last day of each fiscal year

Five-Year Findings Report

- For the fifth year following the first receipt of fee proceeds, and every five years thereafter
- In conjunction with Annual Report



Reports prepared by District; approved by County Board; filed with County Board

Questions / Comments

Larry Mazzuca

District Administrator
North Highlands RPD

Terri Kollorz

Administrative Services Manager
North Highlands RPD

Blair Aas

Impact Fee Consultant
SCI Consulting Group





NORTH HIGHLANDS RECREATION AND PARK DISTRICT

PARK IMPACT FEE NEXUS STUDY UPDATE

FEBRUARY 2021
FINAL REPORT

PREPARED FOR:

**BOARD OF DIRECTORS
NORTH HIGHLANDS RECREATION AND PARK DISTRICT**

PREPARED BY:


SCI Consulting Group
4745 MANGLES BOULEVARD
FAIRFIELD, CALIFORNIA 94534
PHONE 707.430.4300
FAX 707.430.4319
www.sci-cg.com

(THIS PAGE INTENTIONALLY LEFT BLANK)

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD OF DIRECTORS

Patrick Williams, Chair
Zachary Smith, Vice Chair
Pedro Marquez, Secretary
Alan Matre, Director
Diane Richards, Director

DISTRICT ADMINISTRATOR

Larry Mazzuca

OFFICE MANAGER

Terri Smith

IMPACT FEE CONSULTANT

Blair Aas, SCI Consulting Group

ACKNOWLEDGMENTS

This Park Impact Fee Nexus Study Update was prepared by SCI Consulting Group ("SCI") under contract with the North Highlands Recreation and Park District. The work was accomplished under the general direction Larry Mazzuca, District Administrator for the District.

We would like to acknowledge the special efforts made by individuals and organizations to this project:

Terri Smith, North Highlands Recreation and Park District
Susan Goetz, Sacramento County Special Districts Section
Dorothy Kodani, Sacramento County Special Districts Section
Bob Davison, Sacramento County Engineering Division
Sacramento County Assessor's Office
Sacramento County Auditor's Office

TABLE OF CONTENTS

EXECUTIVE SUMMARY	1
INTRODUCTION.....	1
AGREEMENT IN PRINCIPLE.....	2
METHODOLOGY / APPROACH	3
SUMMARY OF GENERAL FINDINGS.....	4
SUMMARY OF KEY RECOMMENDATIONS.....	6
PER CAPITA COST COMPONENTS	7
POPULATION PROJECTION.....	7
DEVELOPED PARKS	7
PARK DEVELOPMENT COST PER CAPITA.....	8
COMMUNITY USE FACILITY COST PER CAPITA.....	8
DETERMINATION OF THE RESIDENTIAL PARK IMPACT FEE	10
PARK IMPACT FEE COST COMPONENTS.....	10
RESIDENTIAL LAND USE CATEGORIES	10
DWELLING UNIT OCCUPANCY FACTOR	12
RESIDENTIAL PARK IMPACT FEE DETERMINATION.....	13
PROJECTED PARK IMPACT FEE REVENUE.....	14
NEXUS FINDINGS FOR RESIDENTIAL PARK IMPACT FEE.....	15
DETERMINATION OF THE NONRESIDENTIAL PARK IMPACT FEE	17
RESIDENTIAL EQUIVALENT FACTOR.....	17
NONRESIDENT EMPLOYEE FACTOR	18
COST PER EMPLOYEE	18
NONRESIDENTIAL LAND USE CATEGORIES.....	19
NONRESIDENTIAL PARK IMPACT FEE DETERMINATION	19
NEXUS FINDINGS FOR NONRESIDENTIAL PARK IMPACT FEE.....	20
COMPARISON OF CURRENT AND MAXIMUM PARK IMPACT FEES.....	22
FEE PROGRAM ADOPTION REQUIREMENTS	23
FEE PROGRAM ADMINISTRATION REQUIREMENTS.....	24
ACCOUNTING REQUIREMENTS	24
REPORTING REQUIREMENTS	24
ANNUAL INFLATIONARY ADJUSTMENT	26
FEE EXEMPTIONS.....	26
FEE CREDITS.....	26

TABLE OF CONTENTS (CONTINUED)

APPENDICES 27

 APPENDIX A – AGREEMENT IN PRINCIPLE 28

 APPENDIX B – COST ESTIMATES FOR PARKS AND RECREATION FACILITIES 30

 APPENDIX C – DISTRICT PARK INVENTORY 33

 APPENDIX D – DISTRICT MAP 34

LIST OF FIGURES

FIGURE 1 – CURRENT PARK IMPACT FEE SCHEDULE.....	4
FIGURE 2 – MAXIMUM PARK IMPACT FEE SCHEDULE.....	5
FIGURE 3 – CURRENT AND PROJECTED DISTRICT POPULATION.....	7
FIGURE 4 – PARK DEVELOPMENT COST PER CAPITA.....	8
FIGURE 5 – COMMUNITY USE FACILITY LEVEL OF SERVICE.....	9
FIGURE 6 – COMMUNITY USE FACILITY COST PER CAPITA.....	9
FIGURE 7 – PARK IMPACT FEE COST COMPONENTS.....	10
FIGURE 8 – DWELLING UNIT OCCUPANCY FACTOR.....	12
FIGURE 9 – MAXIMUM RESIDENTIAL PARK IMPACT FEE	13
FIGURE 10 – PROJECTED PARK IMPACT FEE REVENUE	14
FIGURE 11 – SUMMARY OF ALLOWABLE AND PROHIBITED USES OF FEE REVENUE	15
FIGURE 12 – RESIDENTIAL EQUIVALENT FACTOR.....	17
FIGURE 13 – NONRESIDENT EMPLOYEE FACTOR	18
FIGURE 14 – COST PER EMPLOYEE	18
FIGURE 15 – MAXIMUM NONRESIDENTIAL PARK IMPACT FEE	20
FIGURE 16 – COMPARISON OF CURRENT AND MAXIMUM PARK IMPACT FEES	22
FIGURE 17 – TYPICAL 5-ACRE NEIGHBORHOOD PARK CONSTRUCTION COSTS.....	30
FIGURE 18 – TYPICAL 20-ACRE COMMUNITY PARK CONSTRUCTION COSTS.....	31
FIGURE 19 – COMMUNITY USE FACILITY CONSTRUCTION COSTS	32
FIGURE 20 – DISTRICT PARK INVENTORY	33

(THIS PAGE INTENTIONALLY LEFT BLANK)

EXECUTIVE SUMMARY

INTRODUCTION

Since December 1, 2010, the County of Sacramento ("County"), on behalf of the North Highlands Recreation and Park District ("District") has imposed a park impact fee on new residential and nonresidential development within the service area of the District. The purpose of the park impact fee is to fund the one-time cost of expanding the District's park and recreational facilities to meet the impact of new development.

The legal and policy basis for imposing the current park impact fee is supported by the District's Park Impact Fee Nexus Study, Revised Final Report dated July 2010, which was approved by the District Board of Directors on July 6, 2010, by Resolution No. 2010-10 and later adopted by the Sacramento County Board of Supervisors on September 14, 2010, by Resolution No. 2010-0714. This fee program was adopted in conjunction with the adoption of similar fee programs for seven other Sacramento County Recreation and Park Districts ("Park Districts" or "RPD"). These RPDs include Arcade Creek RPD, Carmichael RPD, Fair Oaks RPD, Mission Oaks RPD, Orangevale RPD, Rio Linda Elverta RPD, and Sunrise RPD.

This Park Impact Fee Nexus Study Update ("Nexus Study") was prepared pursuant to the "Mitigation Fee Act," as found in Government Code § 66000 et seq. and Sacramento County Code Chapter 16.155. The purpose of this Nexus Study is to establish the legal and policy basis for the continued imposition and update of the District's park impact fee. For purposes of this Nexus Study, "parks" shall mean mini-parks, neighborhood parks, and community parks. The term "recreational facilities" shall mean, but not be limited to, playground equipment, fields, courts, shade structures, restrooms buildings, and community use buildings.

In order to impose such fees, this Nexus Study will demonstrate that a reasonable relationship or "nexus" exists between new development and the need for additional parks and recreational facilities with the District as a result of new development. More specifically, this Nexus Study will present findings in order to meet the substantive requirements of the Act, also known as AB 1600, which are as follows:

- Identify the **purpose** of the fee.
- Identify the **use** to which the fee is to be put.
- Determine how there is a reasonable relationship between the fee's use and the type of development project on which the fee is imposed ("**benefit relationship**").

- Determine how there is a reasonable relationship between the need for the parks and recreational facilities and the type of development project on which the fee is imposed ("**impact relationship**").
- Determine how there is a reasonable relationship between the amount of the fee and the cost of the facilities or portion of the facilities attributable to the development on which the fee is imposed ("**proportional relationship**").

Additionally, the Act specifies that the fee shall not include costs attributable to existing deficiencies in public facilities but may include the costs attributable to the increased demand for public facilities reasonably related to the development project in order to refurbish existing facilities to maintain the existing level of service or achieve an adopted level of service that is consistent with the general plan.

AGREEMENT IN PRINCIPLE

In late 2009 thru early 2010, the eight RPD administrators, SCI Consulting Group, and Sacramento County Special Districts staff worked closely with the North State Building Industry Association and area developers to establish reasonable park impact fee programs that would serve the RPDs needs and the needs of the development community as well. From these meetings, an Agreement in Principle was reached that outlined a framework for establishing and implementing the park impact fee programs. The Agreement in Principle was subsequently approved by the County Board of Supervisors on March 24, 2010.

The provisions of the Agreement in Principle are summarized below and provided in detail in Appendix A.

1. The park impact fee programs shall be reflective of current average park development costs.
2. In general, the calculation of the average park development cost per acre shall be limited to certain costs and amenities.
3. The park impact fee programs may include a community use facility cost component.
4. The park impact fee programs may include an aquatics facility of equal or lesser cost in lieu of a community use facility.
5. The park impact fee programs shall be based on District Master Plan levels of service.
6. The RPDs shall work with the school district(s) and/or other public entities within their respective boundaries to achieve joint use by combining parks with school and/or other public sites when possible.
7. Implementation of any new infill park fee programs shall be phased.

8. A credit for facilities or improvements constructed in-lieu of the park impact shall be provided based upon the provisions and unit prices in the park impact fee program.

This Nexus Study Update and updated fee program complies with the terms of the Agreement in Principle.

METHODOLOGY / APPROACH

To update the District's park impact fee program consistent with the **substantive requirements** of the Act and the Agreement in Principle, this Nexus Study utilizes a per capita standard-based methodology. Under this method, the cost components are based on the District's level of service ("LOS") standards and defined on a per capita basis. For the residential park impact fee, the total per capita costs are applied to five residential land use categories according to their respective dwelling unit occupancy factor to establish a cost/fee per new dwelling unit. For the nonresidential park impact fee, an equivalent cost per employee is determined and applied to three nonresidential land uses according to their respective employment density factors to establish a cost/fee per square foot of new nonresidential building area.

It is important to note that the maximum park impact fee determined by this Nexus Study is not directly influenced by the level of development in the District. The park impact fee is determined with an open-end approach based on the District's level of service standards rather than a definite facility plan and a definite level of future development. Therefore, if the actual level of development is significantly higher or lower rate than projected, no revision of the park impact fee program would be necessary.

The Nexus Study also details the **procedural requirements** for the adoption of the Nexus Study and updated park impact fee program ("fee program"). Also, the Act contains specific requirements for the **annual administration** of the fee program. These statutory requirements and other important information regarding the imposition and collection of the fee are provided in the last two sections of the Nexus Study.

SUMMARY OF GENERAL FINDINGS

The following key findings are presented:

1. Park impact fees are needed to ensure that the District can develop park and recreation facilities and improvements needed for the resident and nonresident employee growth created by new development in the communities served by the District.
2. The County of Sacramento, on behalf of the District, currently imposes the following park impact fees on new residential and nonresidential development in the District's service area.

FIGURE 1 – CURRENT PARK IMPACT FEE SCHEDULE

Land Use Category	Unit ¹	Current Park Impact Fee ²
Single-Family Detached Housing	DU	\$8,182
2 to 4 Unit Attached Housing	DU	\$7,459
5 + Unit Attached Housing	DU	\$6,498
Mobile Homes	DU	\$4,920
Accessory Dwelling Unit	See Note 3	
Retail / Commercial	BSQFT	\$0.53
Office	BSQFT	\$0.86
Industrial	BSQFT	\$0.36

Notes:

¹ DU means dwelling unit, BSQFT means building square feet

² To become effective March 1, 2021; established by Sacramento County Board of Supervisors on September 4, 2010 by Resolution No. 2010-0714.

³ ADUs 850 square feet or less and multi-bedroom ADUs 1,000 square feet or less are exempt from the park impact fee. For all other ADUs, the park impact fee shall be imposed proportionately in relation to the square footage of the primary dwelling unit.

3. Since 2010, the District has collected \$2,073,480.50 in park impact fees and \$997,907.18 has been expended on improvements through 6/30/2020. These improvements included various park and recreational improvements existing parks including a new children's playground at Strizek Park and the development of new Cherry Blossom Park. After accounting for interest earned and administrative costs, the District's unexpended park impact fee fund balance was \$1,065,100.02 as of June 30, 2020.

4. For subdivided residential land, the District receives the dedication of land, payment of fees-in-lieu of land, or combination thereof under the Quimby Act and Sacramento County Code Chapter 22.40.
5. According to the District's adopted Master Plan and the Sacramento County's General Plan, the District's goal is to provide 5.0 acres of neighborhood parks and community for every 1,000 residents.
6. Based on the District's current population and existing park acres, the District's existing level of service is 1.43 acres of developed parks for every 1,000 residents.
7. Consistent with nexus requirements of the Act, this Nexus Study demonstrates that there is a reasonable relationship between new development, the amount of the proposed fee, and parks and recreational facilities funded by the fee.
8. The District may approve, and the County may adopt the fees in Figure 2 at or below the maximum levels determined by this Nexus Study. If the District and County choose to adopt lower fees, the adopted fee for each land use category must be reduced by the same percentage.

FIGURE 2 – MAXIMUM PARK IMPACT FEE SCHEDULE

Land Use Category	Unit ¹	Maximum Park Impact Fee ²
Single-Family Detached Housing	DU	\$9,377
2 to 4 Unit Attached Housing	DU	\$5,983
5 + Unit Attached Housing	DU	\$6,235
Mobile Homes	DU	\$5,430
Accessory Dwelling Unit	See Note 3	
Retail / Commercial	BSQFT	\$0.41
Office	BSQFT	\$0.64
Industrial	BSQFT	\$0.27

Notes:

¹ DU means dwelling unit, BSQFT means building square feet.

² See Figures 9 and 15.

³ ADUs 850 square feet or less and multi-bedroom ADUs 1,000 square feet or less are exempt from the park impact fee. For all other ADUs, the park impact fee shall be imposed proportionately in relation to the square footage of the primary dwelling unit.

SUMMARY OF KEY RECOMMENDATIONS

Based on the findings presented in the Nexus Study, the following key recommendations are presented:

1. The park impact fee should be collected from new development in addition to land dedication and in-lieu fees pursuant to the Sacramento County Code Chapter 22.40.
2. The park impact fee should be adopted in accordance with Government Code Sections 66016, 66017, and 66018.
3. The District and the County should comply with the annual reporting requirements under Government Code § 66006(b).
4. Following the fifth fiscal year after the first deposit of fee revenue and every five years thereafter, District and the County should comply with the reporting requirements under Government Code § 66001(d).
5. The cost estimates presented in this Nexus Study are in January 2021 dollars. The adopted park impact fee should be adjusted annually by averaging the net percentage change in the Engineering News-Record Construction Cost Index for San Francisco and the Engineering News-Record 20 U.S. Cities Construction Cost Index for the preceding year.
6. In order to comply with the Act and recent court decisions, a fee credit must be given for demolished existing dwelling units or existing nonresidential building square footage as part of a new development project.

PER CAPITA COST COMPONENTS

The Act requires that development impact fees be determined in a way that ensures a reasonable relationship between the amount of the fee and the cost of the parks and recreational facilities attributable to the new development on which the fee is imposed. This section presents the calculation of the total cost per capita for developed parks based on the District's master plan level of service for such facilities.

POPULATION PROJECTION

Figure 3 presents the District's current and projected population through 2036 for the North Highlands Census-Designated Place. The District's current population was determined using figures from the U.S. Census Bureau's 2013-2017 American Community Survey 5-Year Estimate. The District's 2036 population was projected based on the District's historical annual growth rate of 1.0% or about 150 housing units per year. As shown below, it is estimated that the District's population, as of January 2021, is approximately 48,229. It is projected that the District will grow by 8,713 residents to a household population of 55,991 by 2036.

FIGURE 3 – CURRENT AND PROJECTED DISTRICT POPULATION

Population Projection	2021	2025	2030	2036	Growth 2021 thru 2036
North Highlands RPD	48,229	50,187	52,747	55,991	8,713

Sources: U.S. Census Bureau

DEVELOPED PARKS

According to the District's Master Plan, neighborhood parks are typically a combination of playground and park designed primarily for non-supervised, non-organized recreational activities. They are typically 2 – 10 acres in size. Community parks, ranging from 10 acres to 100 acres in size, are designed for organized groups or team sports, while also providing facilities for individual and family activities.

The District has ten (10) developed neighborhood parks and three (3) developed community/sports parks totaling 67.42 acres or 1.43 acres for every 1,000 residents. However, the District's adopted Master Plan standard for developed parks is 5.0 acres per 1,000 residents. Therefore, to accommodate the anticipated population growth of 8,713 new residents by 2036, an additional 43.57 acres of developed parks will be required.

To achieve their adopted Master Plan goal, the District will need to fund existing development share of needed parks, and any other improvements not identified, with other funding sources. Other potential sources of funds include, but are not limited to, a general obligation bond measure, state and federal grants, the District's general fund, and existing or new special tax and assessment proceeds, if allowable.

PARK DEVELOPMENT COST PER CAPITA

Figure 4 below calculates the per capita cost of developing new parks in the District. As presented, the 5.0 acres per 1,000 population Master Plan standard is multiplied by the estimated average per acre cost for park development to arrive at a per capita cost. The average park development cost per acre shown represent the weighted average construction cost per acre (in 2021 dollars) for neighborhood and community parks per recent cost estimates. Any other facilities, aside from those listed for typical parks in Appendix B, such as gymnasiums and community centers, are included as separate cost components.

FIGURE 4 – PARK DEVELOPMENT COST PER CAPITA

Cost Component	Acres per 1,000	Acres per	Average	Cost per
	Population ¹	Capita ¹	Development	Capita
	Calc	a	b = a / 1,000	c
			Cost per Acre ²	d = b * c
Developed Parks	5.00	0.00500	\$439,500	\$2,197.50

Source: North Highlands Recreation and Park District, Master Plan 2008

Notes:

¹ Based on District's Master Plan Level of Service.

² See Appendix B.

COMMUNITY USE FACILITY COST PER CAPITA

The residents of the District currently have the use of three community use facilities. As shown in Figure 5 on the following page, the District's two community centers and gymnasium provide 14,340 square feet of useable space to the population of the District. Therefore, the existing level of service ("LOS") for community use facilities is 297.3 square feet per 1,000 residents.

FIGURE 5 – COMMUNITY USE FACILITY LEVEL OF SERVICE

Cost Component	LOS Standard ¹	Estimated Cost	
		Per Sq. Ft. ²	Cost per Capita
Calc	a	b	c = (a * b) / 1,000
	297.3 sq. ft per		
Community Center	1,000 pop.	\$740	\$220.00

Notes:

¹ See Figure 5.² See Appendix B for cost details.

The District is planning the construction of a new community center adjacent to Freedom Park. The estimated construction cost for the combined project is over \$3.7 million. Based on estimated site development and construction cost of \$740 per square foot, the cost of a new community center to serve new development is \$220.00 per capita shown below. The construction cost estimate for the project is provided in Appendix B.

The District will need to fund existing development share of these improvements, and any other improvements not currently identified, with other funding sources. Other potential sources of funds include, but are not limited to, a general obligation bond measure, state and federal grants, the District's general fund, and existing or new special tax and assessment proceeds, if allowable.

FIGURE 6 – COMMUNITY USE FACILITY COST PER CAPITA

Cost Component	LOS Standard ¹	Estimated Cost	
		Per Sq. Ft. ²	Cost per Capita
Calc	a	b	c = (a * b) / 1,000
	297.3 sq. ft per		
Community Center	1,000 pop.	\$740	\$220.00

Notes:

¹ See Figure 5.² See Appendix B for cost details.

DETERMINATION OF THE RESIDENTIAL PARK IMPACT FEE

This section presents the calculation of the total cost per capita for parks and recreational facilities. The total cost per capita for each is then applied to five residential land use categories in proportion to the demand they create as measured by their respective dwelling unit occupancy factor.

PARK IMPACT FEE COST COMPONENTS

The figure below summarizes the per capita cost components from the previous section and includes an additional four percent for the administration of the park impact fee program. The fee program administrative cost component is designed to recover the cost collection, documentation, annual reporting requirements, five-year report requirements, periodic Nexus Study updates, and other costs reasonably related to compliance with the Act. As shown, the total per capita cost components is \$2,514.20.

FIGURE 7 – PARK IMPACT FEE COST COMPONENTS

Cost Component	Per Capita Cost
Park Development	\$2,197.50
Community Use Facilities	\$220.00
Fee Program Administration (4%) ¹	\$96.70
Total Cost per Capita	\$2,514.20

Notes:

¹ Collection, accounting, documentation, annual reporting requirements, five-year report requirements, periodic Nexus Study updates and other costs reasonably related to compliance with the Act.

RESIDENTIAL LAND USE CATEGORIES

The Act requires that development impact fees be determined in a way that ensures a reasonable relationship between the amount of the fee and the cost of the facilities or portion of the facilities attributable to the development on which the fee is imposed. Since the demand for / need for park and recreational services is inherently driven by population and since different residential land uses have varying household occupancies, the residential park impact fee is expressed on a per dwelling unit basis based on their respective dwelling unit occupancy factor for four residential land use.

This Nexus Study also incorporates the addition of another residential unit to a single-family property as a fifth category (labeled as "Accessory Dwelling Unit").

For the purpose of this fee program, a "dwelling unit" means one or more rooms in a building or structure or portion thereof designed exclusively for residential occupancy by one or more persons for living or sleeping purposes and having kitchen and bath facilities.

The five residential land use categories are as follows:

- **"Single-family detached housing"** means detached one-family dwelling units;
- **"2 to 4 unit attached housing"** means buildings or structures designed for two through four families for living or sleeping purposes and having a kitchen and bath facilities for each family, including two-family, group, and row dwelling units;
- **"5 + unit attached housing"** means buildings or structures designed for five or more families for living or sleeping purposes and having kitchen and bath facilities for each family, including condominiums and cluster developments;
- **"Mobile home"** means a development area for residential occupancy in vehicles which require a permit to be moved on a highway, other than a motor vehicle designed or used for human habitation and for being drawn by another vehicle;
- **"Accessory dwelling unit"** means a dwelling unit, or granny flat, either a detached or attached dwelling unit, which provides complete, independent living facilities for one or more persons with provisions for living, sleeping, eating, cooking, and sanitation on the same parcel as the primary residence.

DWELLING UNIT OCCUPANCY FACTOR

Figure 8 below presents the calculation of the dwelling unit occupancy factor for the four residential land uses. The calculation is based on information from the *2013-2017 American Community Survey 5-Year Estimate* from the 2010 U.S. Census for the North Highlands Census-Designated Place ("CDP"), which was found to be representative of the boundaries of the District. The occupancy density for mobile homes is based on the countywide average due to inadequate sample size for the North Highlands CDP.

FIGURE 8 – DWELLING UNIT OCCUPANCY FACTOR

Land Use Categories	Occupied	Total Number	Dwelling Unit	
	Dwelling Units	of Occupants	Occupancy	
	Calc	a	b	c = b / a
Single-Family Detached Housing	8,887	33,149	3.73	
2 to 4 Unit Attached Housing	3,090	7,354	2.38	
5 + Unit Attached Housing	2,735	6,775	2.48	
Mobile Homes	NA	NA	2.16	

Source: 2010 U.S. Census for the North Highlands Census-Designated Place

RESIDENTIAL PARK IMPACT FEE DETERMINATION

Figure 9 below presents the calculation of the maximum park impact fee. As shown, the per dwelling unit fees for the four residential land uses are determined by multiplying the total cost per capita by their respective dwelling unit occupancy factor. The park impact fee for an ADU greater than 850 square feet and a multi-bedroom ADU that is greater than 1,000 square feet shall be imposed proportionately in relation to the square footage of the primary dwelling unit. All other ADUs are exempt from the park impact fee. For example, the calculation of the maximum park impact fee for the construction of a 900 square foot accessory dwelling unit on a single-family parcel with a 2,250 square foot single-family home would be $(900 / 2,250) * \$9,377 = \$3,751$.

The District may approve, and the County may adopt fees lower than the maximum, justified amounts shown below, provided that they are reduced by the same percentage for each land use category.

FIGURE 9 – MAXIMUM RESIDENTIAL PARK IMPACT FEE

Land Use Category	Unit	Total Cost Per Capita ¹	Dwelling Unit	Maximum Park Impact Fee ³
			Occupancy Factor ²	
Calc		a	b	c = a * b
Single-Family Detached Housing	DU	\$2,514.20	3.73	\$9,377
2 to 4 Unit Attached Housing	DU	\$2,514.20	2.38	\$5,983
5 + Unit Attached Housing	DU	\$2,514.20	2.48	\$6,235
Mobile Homes	DU	\$2,514.20	2.16	\$5,430
Accessory Dwelling Unit				See Note 4

Notes:

¹ See Figure 7.

² See Figure 8.

³ Maximum park impact fee is rounded down to the nearest dollar.

⁴ ADUs 850 square feet or less and multi-bedroom ADUs 1,000 square feet or less are exempt from the park impact fee. For all other ADUs, the park impact fee shall be imposed proportionately in relation to the square footage of the primary dwelling unit.

PROJECTED PARK IMPACT FEE REVENUE

Figure 10 projects residential park impact fee revenue through 2036. Total fee revenue (in 2021 dollars) is estimated by multiplying the total cost per capita by the projected resident population growth for the period. As shown, it is projected the District may generate approximately \$21.9 million (in 2021 dollars) by 2036. Certainly, arguments can be made for higher or lower population growth. However, the projected population growth and fee revenue are merely estimates for planning purposes. The maximum fee amounts do not depend upon the timing and level of development.

FIGURE 10 – PROJECTED PARK IMPACT FEE REVENUE

Land Use Category	Total Cost per Capita ¹	Projected Population Growth (2036) ²	Projected Park Impact Fee Revenue (2021\$)
Calc	a	b	c = a * b
Residential Development	\$2,514.20	8,713	\$21,906,242

Notes:

¹ See Figure 7.

² See Figure 3.

The fee revenue must be deposited into a separate park impact fee account or fund in a manner to avoid any commingling of the fees with other revenues and funds of the County.

The fee revenue will be restricted to the funding of new or expanded parks and recreational facilities that add to the park and recreational service capacity of the District. Additionally, the use of fee proceeds for rehabilitation of existing parks and recreational facilities is limited in that they may only cover the portion of an improvement that expands service capacity. For example, if the District planned to replace a shade structure within an existing park with a significantly larger shade structure, park impact fee proceeds could fund the portion equal to the percentage increase in the square footage of the larger shade structure, or by another reasonable measurement of capacity. (See Figure 11 for more information.)

Fee revenue will also be used to cover fee program administration costs such as collection, documentation, annual reporting requirements, five-year report requirements, periodic Nexus Study updates, and other costs reasonably related to compliance with the Act.

Fee revenue may not be used to fund 1) the renovation or replacement of existing facilities and 2) operational, maintenance or repair costs.

NEXUS FINDINGS FOR RESIDENTIAL PARK IMPACT FEE

This section summarizes the nexus findings required to demonstrate the legal justification of the residential park impact fee.

PURPOSE OF THE FEE

The purpose of the residential park impact fee is to fund new or expanded parks and recreational facilities, to meet the needs of the new resident population generated by new residential development in the District.

USE OF FEE REVENUE

Park impact fee revenue will be used to fund the development and/or acquisition of new or expanded parks and recreational facilities to serve new development. A summary of the allowable and prohibited uses of the fee revenue is provided in Figure 11 below.

FIGURE 11 – SUMMARY OF ALLOWABLE AND PROHIBITED USES OF FEE REVENUE

<u>Allowable Uses</u>	<u>Prohibited Uses</u>
<ul style="list-style-type: none"> ▪ <i>The cost of new or expanded parks and recreational facilities (100%)</i> ▪ <i>The cost of new recreational facilities in <u>existing</u> parks that that expand service capacity (100%)</i> ▪ <i>Parks and recreational facility costs already incurred that provide growth-related capacity (100%)</i> ▪ <i>The proportional cost of parks and recreational facility renovation projects that expand service capacity</i> ▪ <i>Collection, accounting, documentation, annual reporting requirements, five-year report requirements, periodic Nexus Study updates, and other costs reasonably related to compliance with the Act</i> 	<ul style="list-style-type: none"> ▪ <i>Existing deficiencies, such as renovation or replacement of existing recreational facilities that do not expand service capacity</i> ▪ <i>Parkland acquisition, construction of swimming pools¹, and purchase or lease of vehicles</i> ▪ <i>Operational, maintenance, or repair costs</i>

¹ Swimming pool construction costs are a prohibited use of fee revenue under this proposed fee program. However, in a future fee program update, the District may include an aquatics facility cost component of equal or lesser cost in lieu of a community use facility cost component.

BENEFIT RELATIONSHIP

The fee will be collected as development occurs. Fee revenue will be used to fund new and expanded parks and recreational facilities to meet the additional demand generated by the new residents created by new development projects.

Fee revenue will be deposited into a separate park impact fee account or fund in a manner to avoid any commingling of the fees with other revenues and funds of the District or County. The fee revenue will be restricted to the uses described in the "Use of Fee Revenue" finding. These actions ensure that a development project paying the park impact fee will benefit from its use.

IMPACT RELATIONSHIP

Since the need for park and recreational services is inherently population-driven, new residential development in the District will generate the need for new park and recreational services and the corresponding need for various facilities. The need is measured in proportion to average household occupancy for five residential land use categories. The District's Master Plan park standard is 5.0 improved park acres for every 1,000 residents. The District's standard for community use facilities is 297.3 building square feet per 1,000 residents. The fees' use (funding new or expanded parks and recreational facilities) is therefore reasonably related to the type of project (new residential development) upon which it is imposed.

PROPORTIONALITY

The amount of park and recreational facilities needed to serve a unit of development is based on the District's level of service standards for such facilities. The cost of new and expanded parks and recreational facilities and fee program administrative costs are defined on a cost per capita basis. These per capita costs are then applied to five residential land use categories based on their respective dwelling unit occupancy factor.

The use of average dwelling unit occupancy for five residential land use categories to determine the park impact fee schedule achieves proportionality across the types of development on which the fee is imposed. In general, a single-family home will generate a higher number of persons than a multifamily unit, and as a result, will pay a higher fee. Thus, the application of the park impact fee schedule to a specific project ensures a reasonable relationship between the fee and the cost of the parks and recreational facilities attributable to that residential development project.

DETERMINATION OF THE NONRESIDENTIAL PARK IMPACT FEE

In addition to the residents of the District, employees who work in the District also use and place demands upon the District's park facilities. Just as future growth in the residential population will impact park facilities, future growth in the District's employee population will also impact park facilities, and additional parks and recreational facilities are required for the future growth in employees within the District. Therefore, this section determines a park impact fee for nonresidential land uses.

RESIDENTIAL EQUIVALENT FACTOR

Employees use park and recreational facilities in a variety of ways. They participate in lunchtime activities, gym use, community center functions, before-work and after-work group functions, weekend company functions, company-sponsored sports leagues, lunchtime trail use, etc. However, one employee is generally not considered to have the same demand for or impact upon park facilities as one resident. Therefore, this Nexus Study utilizes a residential equivalent factor, which is determined by the number of hours an employee is within the District divided by the number of hours in a year available to a full-time employee to use the District's park and recreation facilities while in the District as the ratio of the demand one employee will have on park facilities, as compared to one resident.

In general, residents of the District can use the District's park and recreation facilities year-round. Conversely, park and recreation facility use by employees in the District is generally limited to shorter periods before and after work and during lunch or break times. This time available for park usage within the District is estimated to be two hours per day, five days per week. In order to establish an employee park usage factor of equivalence with residents, each resident is assumed to be able to use parks 16 hours per day, 365 days per year. Thus, for purposes of this Nexus Study, one employee is considered to have the equivalent park facilities demand of 0.09 residents, as shown in Figure 12 below.

FIGURE 12 – RESIDENTIAL EQUIVALENT FACTOR

Total Park Hours Available per Year ¹	5,840
Hours Available to Employees per Year for Park Use ²	520
Residential Equivalent Factor	0.09

Notes:

¹ 365 days per year, 16 hours per day.

² 52 weeks per year, 5 days per week, 2 hours per day out of a 10 hour day.

NONRESIDENT EMPLOYEE FACTOR

In order to measure the impact from nonresident employees that do not live in the District, a nonresident employee factor is determined using figures from the 2000 U.S. Census. (Unfortunately, the 2010 U.S. Census does not provide similar data.) This factor was not included in the 2010 park impact fee program. As shown below, of the 16,844 employees that worked in the North Highlands Census-Designated Place ("CDP)" in 2000, 13,744 were not residents of the CDP. Therefore, for purposes of this Nexus Study, it is assumed that 82 percent of employees generated by new nonresidential development with the District will reside outside the District. 2000 Census figures are found to be reasonably representative of the same ratio today.

FIGURE 13 – NONRESIDENT EMPLOYEE FACTOR

	Calc	
Work In Place of Residence	a	3,100
Work Outside Place of Residence	b	13,744
Total Workers in Place	c = a + b	16,844
Nonresident Employee Factor	d = b / c	0.82

Source: 2000 U.S. Census for North Highlands CDP

COST PER EMPLOYEE

Figure 14 below presents the calculation of the cost per nonresident employee based on the per capita cost multiplied by the residential equivalent factor and nonresident employee factor. As shown, the cost per nonresident employee is \$182.67, or the equivalent of 7.3% of the per capita cost for a District resident.

FIGURE 14 – COST PER EMPLOYEE

Land Use	Per Capita Costs ¹	Residential Equivalent Factor ²	Nonresident Employee Factor ³	Cost per Employee	
	Calc	a	b	c	d = a * b * c
Nonresidential	\$2,514.20	0.09	0.82	\$182.67	

Notes:

¹ See Figure 7.

² See Figure 12.

³ See Figure 13.

NONRESIDENTIAL LAND USE CATEGORIES

As mentioned earlier, the Act requires that development impact fees be determined in a way that ensures a reasonable relationship between the amount of the fee and the cost of the facilities or portion of the facilities attributable to the development on which the fee is imposed. Since nonresidential land uses have varying employment densities, the nonresidential park impact fee is expressed on a per square footage basis based on their respective employment density for three nonresidential land use categories.

Pursuant to County Code Section 16.155.020, nonresidential development means a permit for the original construction or installation of three categories of structures, including retail and commercial, office, and industrial or similar nonresidential occupancy. These categories are defined below.

- **"Retail / Commercial"** means buildings to be used for retail, general commercial, hotel/motel, private school, and similar nonresidential occupancy.
- **"Office"** means a building to be used for general business services, professional office, medical office, and similar nonresidential occupancy.
- **"Industrial"** means a building to be used for manufacturing, fabrication, assembly, storage, distribution, and similar nonresidential purposes.

The nonresidential fee shall be charged for "covered and enclosed space" within the perimeter of a nonresidential structure. Any storage areas incidental to the principal use of the development, garages, parking structures, unenclosed walkways, or utility or disposal areas shall not be subject to the fee.

NONRESIDENTIAL PARK IMPACT FEE DETERMINATION

In order to determine the nonresidential park impact fees, the cost per employee is applied to the three nonresidential land uses by their employment density to arrive at nonresidential park impact fees per square foot. The nonresidential park impact fees for retail/commercial, office, and industrial land uses are shown in Figure 15 on the following page. The District may approve, and the County may adopt fees lower than the maximum amounts justified by this Nexus Study provided that they are reduced by the same percentage for each land use category.

FIGURE 15 – MAXIMUM NONRESIDENTIAL PARK IMPACT FEE

Nonresidential Land Use Category	Cost per Employee ¹	Employees per 1,000 Sq. Ft. ²	Maximum
			Nonresidential Park Impact Fee ³
Calc	a	b	$c = a / (1,000 / b)$
Retail / Commercial	\$182.67	2.25	\$0.41
Office	\$182.67	3.50	\$0.64
Industrial	\$182.67	1.50	\$0.27

Notes:

¹ See Figure 14.

² Employment density figures based on the SCAG "Employment Density Study" dated October 31, 2001 prepared by The Natelson Company, Inc.

³ Fee is rounded to the nearest cent.

The employment density figures are based on the commonly cited Southern California Association of Government ("SCAG") "Employment Density Study" dated October 31, 2001, prepared by The Natelson Company, Inc. The previous employment density figures were based on a now outdated San Diego Association of Governments ("SANDAG") Traffic Generator Study. All density figures are expressed in terms of the number of employees per 1,000 square feet of building area. For the purpose of this Nexus Study, these figures are considered to be representative of the employment density of future nonresidential development.

NEXUS FINDINGS FOR NONRESIDENTIAL PARK IMPACT FEE

This section summarizes the nexus findings required to demonstrate the legal justification of the nonresidential park impact fee.

PURPOSE OF THE FEE

The purpose of the nonresidential park impact fees is to fund new or expanded parks and recreational facilities, to meet the needs of new employees created by new nonresidential development within the District.

USE OF FEE REVENUE

Park impact fee revenue will be used to fund the development and/or acquisition of new or expanded parks and recreational facilities to serve new nonresidential development. A summary of the allowable and prohibited uses of the fee revenue is provided in Figure 11 previously.

BENEFIT RELATIONSHIP

The fee will be collected as new nonresidential development occurs. Fee revenue will be used to fund new and expanded parks and recreational facilities to meet the additional demand generated by the employees created by new development projects. Fee revenue will be deposited into a separate park impact fee account or fund in a manner to avoid any commingling of the fees with other revenues and funds. The fee revenue will be restricted to the uses described in the "Use of Fee Revenue" finding. These actions ensure that a nonresident development project paying the park impact fee will benefit from its use.

IMPACT RELATIONSHIP

Since the need for park and recreational services is inherently service population-driven, new nonresidential development will generate additional demand for park services and the associated need for new or expanded parks and recreational facilities. The demand is measured in proportion to the residential equivalent factor, the nonresident employee factor, and the average employment density for retail/other commercial, office, and industrial land use categories. The fees' use (funding new or expanded parks and recreational facilities) is therefore reasonably related to the type of project (new nonresidential development) upon which it is imposed.

PROPORTIONALITY

The amount of park and recreational facilities needed to serve a unit of nonresidential development is determined by dividing the cost per employee by the employment density for retail/other commercial, office, and industrial land uses.

The use of employment density to determine the nonresidential park impact fee schedule achieves proportionality across the types of nonresidential development on which the fee is imposed. In general, an office will generate a higher number of employees than an industrial facility on a square footage basis, and as a result, will pay a higher fee. Thus, the application of the park impact fee schedule to a specific nonresidential project ensures a reasonable relationship between the fee and the cost of the parks and recreational facilities attributable to that nonresidential development project.

COMPARISON OF CURRENT AND MAXIMUM PARK IMPACT FEES

The figure below compares the current park impact fee schedule, to be adjusted on March 1, 2021, with the maximum park impact fee schedule justified by this Nexus Study. The decrease in nonresidential fees is largely due to the addition of the nonresident employee factor for the nonresidential park impact fees. Change variances in the residential fees are largely due to changes in the dwelling unit occupancy factor since 2010.

FIGURE 16 – COMPARISON OF CURRENT AND MAXIMUM PARK IMPACT FEES

Land Use Category	Unit ¹	Current Park	Maximum	\$ Change	% Change
		Impact Fee ²	Park Impact Fee		
	Calc	a	b	c = a - b	d = c / a - 1
Single-Family Detached Housing	DU	\$8,182	\$9,377	\$1,195.00	14.6%
2 to 4 Unit Attached Housing	DU	\$7,459	\$5,983	(\$1,476.00)	-19.8%
5 + Unit Attached Housing	DU	\$6,498	\$6,235	(\$263.00)	-4.0%
Mobile Homes	DU	\$4,920	\$5,430	\$510.00	10.4%
Accessory Dwelling Unit			----- See Note 3 -----		
Retail / Commercial	BSQFT	\$0.53	\$0.41	(\$0.12)	-22.6%
Office	BSQFT	\$0.86	\$0.64	(\$0.22)	-25.6%
Industrial	BSQFT	\$0.36	\$0.27	(\$0.09)	-25.0%

Notes:

¹ DU means dwelling unit; BSQFT means building square feet.

² To become effective March 1, 2021; established by Sacramento County Board of Supervisors on September 4, 2010 by Resolution No. 2010-0714.

³ ADUs 850 square feet or less and multi-bedroom ADUs 1,000 square feet or less are exempt from the park impact fee. For all other ADUs, the park impact fee shall be imposed proportionately in relation to the square footage of the primary dwelling unit.

FEE PROGRAM ADOPTION REQUIREMENTS

The following is a summary of the statutory procedural requirements for adoption of the fee program by the County Board of Supervisors on behalf of the District. The specific statutory procedural requirements for the adoption of the fee program may be found in the California Government Code Sections 66016, 66017 and 66018, and County Code Chapter 16.155.

1. The Board of Supervisors shall conduct at least "one open and public meeting" as part of a regularly scheduled meeting on the requested fee program.
2. At least 14 days before the meeting, the County shall mail out a notice of the meeting to any interested party who filed a written request for notice of the adoption of new or increased fees.
3. At least ten days before the meeting, the County shall make available to the public the Nexus Study for review.
4. At least ten days before the public hearing, a notice of the time and place of the meeting shall be published twice in a newspaper of general circulation with at least five days intervening between the dates of first and last publication, not counting such publication dates.
5. After the public hearing, the County Board of Supervisors shall adopt a resolution updating the proposed fee program on behalf of the District.
6. The fee shall become effective 60 days after the adoption of the resolution or longer as specified by the resolution.

FEE PROGRAM ADMINISTRATION REQUIREMENTS

This section summarizes the statutory requirements and general recommendations for the annual administration of the park impact fee program. The specific statutory requirements for the administration of the fee program may be found in California Govt. Code § 66000 et seq.

ACCOUNTING REQUIREMENTS

Proceeds from the park impact fee should be deposited into a separate fund or account so that there will be no commingling of fees with other revenue. The park impact fees should be expended solely for the purpose for which they were collected. Any interest earned by such account should be deposited in that account and expended solely for the purpose for which originally collected.

REPORTING REQUIREMENTS

The following information, entitled "**Annual Report**," must be made available to the public within 180 days after the last day of each fiscal year:

- a brief description of the type of fee in the account;
- the amount of the fee;
- the beginning and ending balance of the account;
- the fees collected that year and the interest earned;
- an identification of each public improvement for which the fees were expended and the amount of the expenditures for each improvement;
- an identification of an approximate date by which development of the improvement will commence if the local agency determines that sufficient funds have been collected to complete financing of an incomplete public improvement;
- a description of each inter-fund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, the date on which any loan will be repaid, and the rate of interest to be returned to the account; and
- the amount of money refunded under section Govt. Code § 66001.

The District and County shall review the Annual Report at the next regularly scheduled public meeting, not less than 15 days after the Annual Report is made available to the public. Notice of the time and place of the meeting, including the address where this information may be reviewed, shall be mailed, at least 15 days prior to the meeting, to any interested party who files a written request with the County for mailed notice of the meeting. Any written request for mailed notices shall be valid for one year from the date on which it is filed unless a renewal request is filed. Renewal requests for mailed notices shall be filed on or before April 1 of each year. The District Board may establish a reasonable annual charge for sending notices based on the estimated cost of providing the service.

For the fifth fiscal year following the first receipt of any park impact fee proceeds, and every five years thereafter, the District must comply with Government Code Section 66001(d)(1) by affirmatively demonstrating that the District still needs unexpended park impact fees to achieve the purpose for which it was originally imposed and that the District has a plan on how to use the unexpended balance to achieve that purpose. Specifically, the District shall make the following findings, entitled "**Five-Year Findings Report**," with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

- Identify the purpose to which the fee is to be put;
- Demonstrate a reasonable relationship between the fee and the purpose for which it is charged;
- Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements; and
- Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.

The County shall provide for the refund of all or any part of such unexpended or unappropriated fee revenue, together with any actual interest accrued thereon, in the manner described in Government Code § 66001 (e) of the, to the current record owner of any property for which a fee was paid; provided that if the administrative costs of refunding such fee revenue exceed the amount to be refunded.

ANNUAL INFLATIONARY ADJUSTMENT

All costs and the associated park impact fees determined by this Nexus Study are in January 2021 dollars. Pursuant to County Municipal Code Section 16.155.190, the park impact fee shall be adjusted with notice to the District Administrators automatically without any further action by the Board of Supervisors on March 1 by averaging the net percentage change Engineering News-Record Construction Cost Index for San Francisco and the 20 U.S. Cities Index for the preceding year.

FEE EXEMPTIONS

Pursuant to County Municipal Code Section 16.155.150, the following are exempted from payment of the fee:

- Any replacement or reconstruction of an existing dwelling unit; and
- Additions to single-family residential structures provided no change in use occurs and a second full kitchen is not added; and
- Additions to multifamily residential structures that do not create additional units; and
- Supporting use square footage in multifamily projects, such as the office and recreation areas required to directly serve the multifamily project; and
- Nonhabitable residential structures such as decks, pools, pool cabanas, sheds, garages, etc., and
- Construction of ADUs that are 850 square feet or less and multi-bedroom ADUs that are 1,000 square feet or less; and
- Mobile or manufactured homes with no permanent foundation.

FEE CREDITS

Pursuant to County Municipal Code § 16.155.170, the Act, and recent court cases, the following circumstances must receive a fee credit:

- Demolished existing dwelling units or building square footage as part of a development project.
- If a developer dedicates land or builds specific park facilities under a turn-key agreement, the fee imposed on that development project may be adjusted to reflect a credit for the parks and recreational facilities constructed.

APPENDICES

Appendix A – Agreement-In-Principle

Appendix B – Cost Estimates for Parks and Recreational Facilities

Appendix C – Inventory of District Park Facilities

Appendix D – District Map

APPENDIX A – AGREEMENT IN PRINCIPLE

1. The estimate of costs within the eight proposed park fee programs relating to infill development shall be reflective of current average park construction costs. The park districts will compare recent cost estimates and bids to the cost estimates within the proposed fee programs and adjust the fee programs as appropriate to reflect current costs, taking into consideration the highs and lows of the recently volatile bid climate for public construction projects.
2. In general, the average park development cost component within the proposed fee programs of the park districts may include the following costs and amenities (as appropriate to park size and function per park district master plans)
 - Reasonable design, engineering, fees, and soft costs
 - On-site improvements including site grading, utility connections, soil preparation and amendments, lighting, automatic irrigation, planting, and concrete pathways
 - Street frontage and off-street parking
 - Children's play area
 - Shade structure(s)
 - Picnic Area(s)
 - Restroom(s)
 - Regulation or practice field or court facility(s)
3. All costs will be periodically adjusted based on an agreed-upon construction cost index.
4. Park impact fee programs may include a community center facility cost component. Construction of community centers will be phased depending on the availability of funding from anticipated sources, including park impact fees. Park impact fee programs can only charge new development for its fair share of the cost for community centers. The park districts will need to fund the remaining costs for community centers from other sources.
5. At the discretion of each park district, proposed park fee programs may include in its park fee program proposal an aquatics facility of equal or lesser cost in lieu of a community center facility. Construction of aquatics facilities will be phased depending on the availability of funding from anticipated sources, including park fees. The Fee Programs can only charge new development for its fair share of the cost for such aquatic facilities based on a cost equal or lesser than a community center. The Districts will need to fund the remaining costs for aquatics facilities from other sources.

6. The Fee Programs shall be based on each park district's master plan level of service ("LOS"), which is 5.0 acres of parks per 1,000 residents for each district except for Sunrise RPD (Foothill Farms) with a LOS of 4.5 acres of parks per 1,000 residents.
7. The Districts shall work with the school district(s) and/or other public entities within their respective boundaries to achieve joint use by combining parks with school and/or other public sites when possible.
8. Implementation of any new infill park fee programs shall be phased. The parties have discussed a three-year phasing plan similar to the phasing plan for the recently adopted transportation impact fee adjustment (that specified one-third of the justified fee implemented upon adoption and increased an additional one-third each subsequent year until full implementation).
9. If a development project is conditioned (or otherwise agreement is achieved by mutual consent between the developer and park district) to construct park and recreation facilities or improvements that are included within an implemented park fee program, a credit for such facilities or improvements constructed shall be provided based upon the provisions and unit prices in the park fee program. A development project shall not be conditioned to construct park and recreation facilities that are not included within the proposed fee program unless a funding source is identified and credit for such facilities or improvements constructed is provided, and there is a mutual agreement between the developer and the park district.

APPENDIX B – COST ESTIMATES FOR PARKS AND RECREATION FACILITIES

FIGURE 17 – TYPICAL 5-ACRE NEIGHBORHOOD PARK CONSTRUCTION COSTS

Item	Units	Unit Cost ¹	2021 \$ ¹
	Calc	a	b
Basic Park Development	5 acre	\$283,000	\$1,415,000
Parking Lots	20 stall	\$4,000	\$80,000
Soccer Field	1 each	\$16,000	\$16,000
Restroom Building	1 each	\$310,300	\$310,300
Playground Equipment - Large	1 each	\$374,500	\$374,500
Basketball Court (1/2 Court)	1 each	\$48,100	\$48,100
Shade Structure - Large (50 people)	1 each	\$96,600	\$96,600
Total Project Cost			\$2,340,500
Average Cost Per Acre (rounded)			\$468,000

Sources: County of Sacramento and SCI Consulting Group

Notes:

¹ Based on park and recreation capital improvement estimates for the Florin Vineyard Community Plan as of January 1, 2019 and adjusted 5.9% for cost inflation based on the average change in ENR CCI SF from January 2019 (12114.87) to January 2021 (13097.91) and the ENR CCI 20-Cities from January 2019 (11206) to January 2021 (11628).

FIGURE 18 – TYPICAL 20-ACRE COMMUNITY PARK CONSTRUCTION COSTS

Item	Units		Unit Cost ¹	2021 \$ ¹
	Calc	a	b	c = a * b
Basic Park Development		20 acre	\$224,600	\$4,492,000
Playground Equipment - Small		2 each	\$187,200	\$374,400
Playground Equipment - Large		1 each	\$374,500	\$374,500
Soccer Field		2 each	\$16,000	\$32,000
Youth Baseball / Softball Fields		3 each	\$64,200	\$192,600
Tennis Court with Fence (Set of 2)		4 each	\$107,000	\$428,000
Sports Lighting		1 each	\$41,700	\$41,700
Basketball Court (1/2 Court)		3 each	\$48,100	\$144,300
Shade Structure - Large (50 people)		2 each	\$96,600	\$193,200
Shade Structure - Small (25 people)		2 each	\$49,400	\$98,800
Restroom Building		4 each	\$310,300	\$1,241,200
Parking Lots		150 stall	\$4,000	\$600,000
Total Project Cost				\$8,212,700
Average Cost Per Acre (rounded)				\$411,000

Sources: County of Sacramento and SCI Consulting Group

Notes:

¹ Based on park and recreation capital improvement estimates for the Florin Vineyard Community Plan as of January 1, 2019 and adjusted 5.9% for cost inflation based on the average change in ENR CCI SF from January 2019 (12114.87) to January 2021 (13097.91) and the ENR CCI 20-Cities from January 2019 (11206) to January 2021 (11628).

FIGURE 19 –COMMUNITY USE FACILITY CONSTRUCTION COSTS

Item	Units		Unit Cost ¹	2021 \$
	Calc	a	b	c = a * b
Community Center Facility		5,000 sf	\$590	\$2,950,000
Site Improvements		1.0 acres	\$308,900	\$308,900
Architectural & Engineering Fees (12%)				\$391,068
Shade Structure - Small (25 people)		1 each	\$49,400	\$49,400
Total Project Cost				<u>\$3,699,368</u>
Average Cost Per Building Sq. Ft. (rounded)				\$740

Sources: County of Sacramento and SCI Consulting Group

Notes:

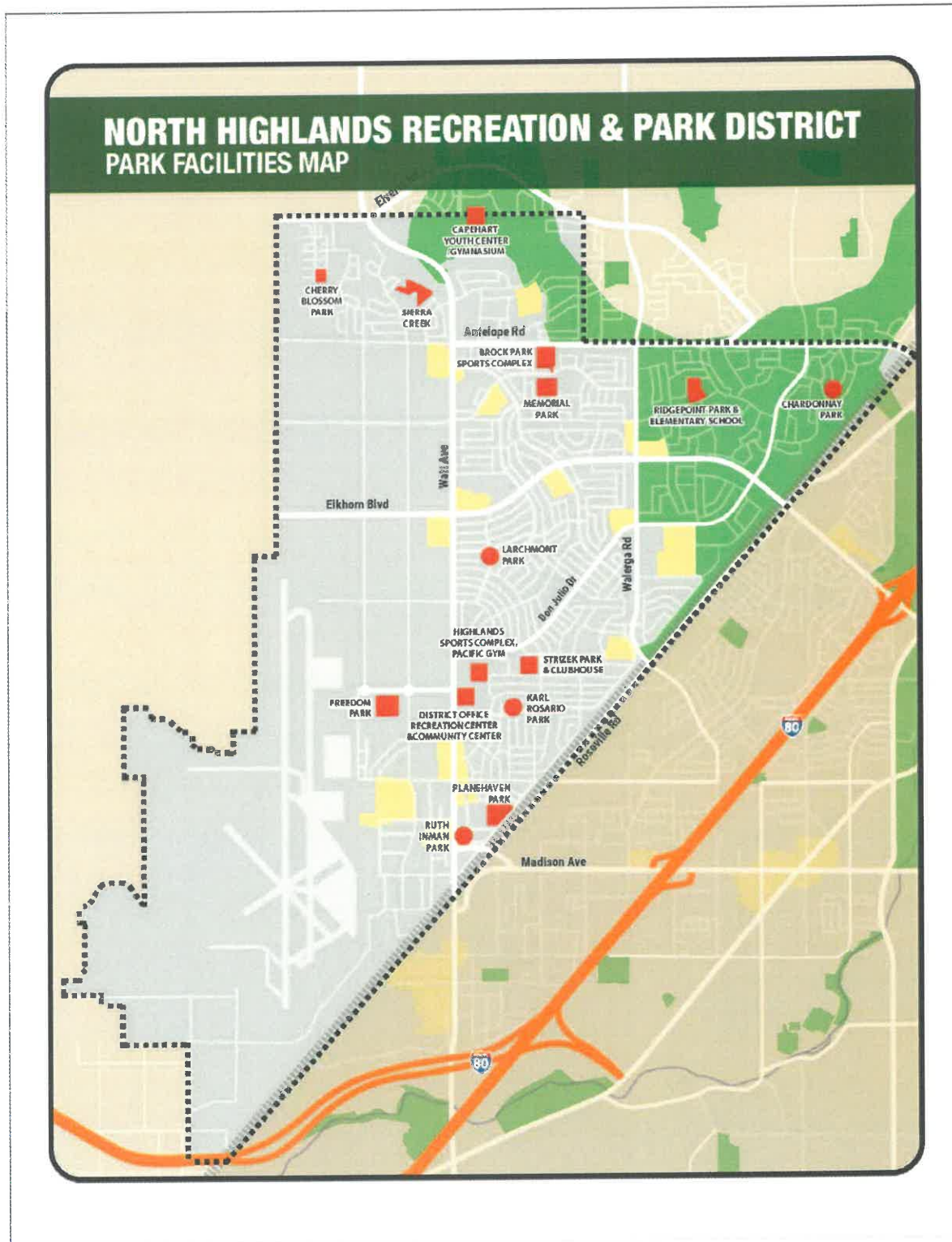
¹ Based on park and recreation capital improvement estimates for the Florin Vineyard Community Plan as of January 1, 2019 and adjusted 5.9% for cost inflation based on the average change in ENR CCI SF from January 2019 (12114.87) to January 2021 (13097.91) and the ENR CCI 20-Cities from January 2019 (11206) to January 2021 (11628).

APPENDIX C – DISTRICT PARK INVENTORY

FIGURE 20 – DISTRICT PARK INVENTORY

Name of Park / Area	Total Acres	Improved Acres	Unimproved Acres
Brock Park Sports Complex	9.30	9.30	
Capehard Sports Complex	6.42	6.42	
Chardonnay Park	3.35	3.35	
Cherry Blossom Park	2.75	2.75	
Freedom Park	19.32	19.32	
Karl Rosario Park	3.15	3.15	
Larchmont Park	2.58	2.58	
Memorial Park	6.01	6.01	
North Highland Community Center	1.41	1.41	
Planehaven Park	1.69	1.69	
Ridgepoint Park	6.00	6.00	
Ruth Iman Park	0.86	0.86	
Sierra Creek Park	7.44		7.44
Strizek Park	4.58	4.58	
Total Parks	74.86	67.42	7.44

APPENDIX D – DISTRICT MAP



(THIS PAGE INTENTIONALLY LEFT BLANK)

NORTH HIGHLANDS
RECREATION AND PARK DISTRICT

FINAL
GENERAL FUND BUDGET
FY 2021-2022

August 12, 2021



Honorable Chairperson and Members of the Board of Directors,

Attached you will find the proposed FY 2021-2022 Final General Fund Budget (GF). The Final GF Budget provides an overview of expenditures and revenues for the Maintenance, Administration and Recreation Divisions, including a proposed Fees and Charges Schedule. Additionally, the budget include proposed projects, facility improvements and large equipment purchases.

The Budget, Finance and Audit Committee, led by Chairperson Pat Williams and Member Crystal Harding, met last June to review the Preliminary Budget. Additional changes made to the Final Budget have been included in this cover letter.

This memo includes adjustments made from the Preliminary to Final Budget. The budget adjustments included are deemed as "noteworthy", and may not include other minor or insignificant adjustments as described in the Final GF Budget.

NOTEWORTHY BUDGET CHANGES

The following budget adjustments reflect changes from the Preliminary to the Final GF Budget.

- Code 4303: Added \$65,000 to Fixed Assets (Equipment) for the purchase of two new maintenance trucks.
- Code 1122: Added \$25,000 Salary and Wages PT for the Recreation Division for the Junior High Sports program.
- Code 2029: Added \$2500 to Board/Administrator Business and Conference Expenditures
- Code 2039: Added \$500 to Board/Administrator Mileage Reimbursement

Employees

- The Final Budget reflects 13 FT employees. The District recently filled the vacant Office Assistant position and is in the process of filling a vacant Maintenance Worker position.
- The budget reflects a 3.0% COLA (cost of living adjustment) to full time employees and a minimum wage adjustment (January 1, 2022) for part time employees. Effective January 1, 2022, the minimum wage will be \$15.00 per hour.

Revenues

- The final revenues for FY 2020-21 were \$2,073,439. Preliminary revenues for FY 2021-2022 were \$2,097,648. Final projected revenues for FY 2021-2022 are \$2,157,052 or an increase of \$83,613 over the previous fiscal year. Most of the increases were related to various property tax revenue classifications adjustments by Sacramento County. Adjustments to the Final budget have been made to reflect these changes.

Expenditures

- Actual expenditures for FY 2020-2021 were \$1,770,196. For FY 2021-2022, the District anticipates expenditures of \$2,338,480 or an increase of \$568,284 over the previous year. Described below are the significant expenditures increase for FY 2021-2022. Minor expenditure increases have not been included.
 - Salaries and Employee Benefits: The district filled two FT vacancies and the Facility Maintenance Supervisor position has been budgeted for a full, rather than a partial year. Additionally, the board previously approved a 3% COLA for FT employees along with increases to various employee related benefits and insurances. Please refer to Salaries and Benefit line items for individual position increases.
 - Services and Supplies: The Final Budget includes various increases to Services and Supplies for all three divisions. Please refer to Expenditure Services and Supplies line items for individual increases.
 - Fixed Assets: Fixed Assets include projects, building improvements, structures (playground equipment) and equipment (maintenance trucks).
 - Insurances: Employee medical, OASDI, unemployment, CAPRI (property, auto, ADA and other pooled insurances) have increased for the current fiscal year.

Contingency Fund

- Included in the Final Budget is a \$150,000 Contingency Fund. The purpose of the contingency fund is for the district to have funds available to respond to unexpected financial issues or emergencies that may occur during the fiscal year.

District Reserved Balances

▪ Developer Impact Fees (346l)	\$1,233,691
▪ District Reserve Account	986,079
▪ District Contingency Fund	150,000
▪ Park Dedication Account	14,101

Developer Impact Fees: Is a monetary exaction other than a tax or special assessment, which is charged by a local governmental agency to an applicant in connection with approval of a development project. The fee is intended to offset some or all of the costs of public facilities related to the development project. The purpose of the park impact fee is to fund the one-time cost of expanding the District's park and recreation facilities to meet the impact of new development.

District Reserve Account: Is a non-restricted fund available to the district for unexpected financial needs and/or for necessary expenditures that may be required. This could include an unexpected drop in revenue or unknown or unplanned significant budget expenditures.

Contingency Fund: Is a non-restricted fund available to the district to have readily available funds available for unexpected financial issues that may occur. It is similar to the District Reserve Account, but since these funds are included in the operations budget, contingency funds are more accessible to the District.

Park Dedication Account 008L: Is an older district development account. Funds can be used for various park improvements, similar to Developer Impact Fees. These funds will be earmarked for park improvements for FY 2021-2022.

FY 2021-2022 General Fund Budget Summary

As the FY 2021-2022 budget is being finalized for the Board of Directors, COVID has not gone away and District finances could be negatively impacted if COVID remains active throughout the fiscal year. While expenditures and revenues seem a bit more certain as we enter the current fiscal year, this can change quickly if the new strain of COVID keeps the economy from returning to normal.

Revenues are projected to increase, but so are expenditures. Primarily, revenue increases are the result of improved property tax revenue. After a year of little or no recreation programs, senior activities, camps, facility and park rentals, and a temporary reduction to some of our lease agreements, there is great anticipation that many district activities can return to normal. Expenditures have also significantly increased over the prior year. This is due largely to several factors, including filling previous full time employee vacancies, purchasing two new maintenance vehicles and completing an ambitious project schedule in our park system and buildings.

As the board is aware, the district participates in a pooled insurance group (CAPRI). While this relationship has provided a clear benefit to the district, the continued wildfire problems throughout the western states continue to negatively impact our property insurance rates.

Going forward, the district will also need to address employee compensation and benefits when financially feasible. While full time employees did receive a 3% COLA in the current fiscal year, the previous year they did not receive a COLA. The goal of the Board of Directors has been to keep salaries and benefits competitive with other similar sized districts, which for a district of our size, continues to be a challenge.

For FY 2022-2022, the district has budgeted more than \$340K or approximately 15% of its entire GF budget for park and facility related improvements and projects.

While this represents a significant amount of dedicated funding for park improvements in a single year, I would remind the board that many planned projects last year were deferred until this year due to COVID.

In addition to the planned projects for this fiscal year, the district will know by early September if it was successful in securing a Proposition 68 state grant to construct a new park at the Sierra Creek Park site. This location has been without a park for 40+ years. If the district is successful in securing this grant, it may be necessary to revisit the approved project schedule for FY 2021-2022. Lastly, it appears that after nearly twenty years, KB Homes will soon break ground on a nearly 300 unit single family residential housing project (The Lakes at Antelope) sometime this year.

For FY 2021-2022, a sample of the larger district projects include:

- District Office and Community Center: Installation of electronic ADA doors.
- Carpet replacement District Office.
- Community Center HVAC replacement.
- Chardonnay Park Playground replacement.
- Park pedestrian pathway replacement and repairs (various parks).
- Replace/Install picnic tables, benches and other park amenities in various parks (TBD)
- Various other smaller projects.

As we look to the future, the district has an aging park system that will require prioritizing park improvements and park needs with available resources. With board approval, the goal is to start the process of developing a Parks and Facilities Master Plan in July 2022. Developing a master plan can be a long process, but once completed, it will serve as a guide for improving our current and future park system and recreation facilities for the next 10-12 years.

The goal of this budget is to balance the needs of the community with the districts limited resources. As the district enters into FY 2021-2022, it remains financially solvent. Staff has presented the board with a balanced budget that includes solid reserves and a well-supported contingency fund. However, because COVID remains a real threat to district operations, the board should continue to take a conservative approach to current and future expenditures.

Sincerely,

Larry Mazzuca
District Administrator

RESOLUTION #605

**BEFORE THE GOVERNING BOARD OF
THE NORTH HIGHLANDS RECREATION AND PARK DISTRICT**

County of Sacramento, State of California

RESOLUTION ADOPTING FINAL BUDGET

WHEREAS, hearings have been terminated during which time all additions and deletions to the proposed budget for 2021/2022 were made, and

THEREFORE, IT IS HEREBY RESOLVED in accordance with Section 29089 of the Government Code, the Final Budget for the Fiscal Year 2021/2022 be and is hereby adopted in accordance with the following:

(1) Salaries and employee benefits	<u>\$1,267,859</u>
(2) Services and supplies	<u>\$ 658,121</u>
(3) Other Charges	<u> </u>
(4) Fixed Assets:	
(A) Land	<u> </u>
(B) Structures and Improvements	<u>\$ 347,500</u>
(C) Equipment	<u>\$ 65,000</u>
(5) Expenditure transfer	<u> </u>
(6) Contingencies	<u>\$ 150,000</u>
(7) Provision for reserve increases	<u>\$ 49,962</u>
 TOTAL BUDGET REQUIREMENTS	 <u><u>\$2,538,442</u></u>

BE IT FURTHER RESOLVED that the means of financing the expenditure program will be by monies derived from Revenue to Accrue, Fund Balance Available, and Property Taxes

BE IT FURTHER RESOLVED that the Preliminary Budget be and is hereby adopted in accordance with the listed attachments which show in detail the approved appropriations, revenues and methods of financing, appropriations limit, total annual appropriations subject to limitation attached hereto and by reference made a part hereof.

Patrick Williams
Chairperson, Board of Directors

AYES:
NAYS:
ABSTAIN:
ABSENT:

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

2021-2022 FULL-TIME SALARY SCHEDULE

NEW

TITLE:	I	II	III	IV	V
ADMINISTRATOR*	6,742	7,079	7,433	7,804	8,194
PARK SUPERINTENDENT	5,313	5,580	5,859	6,152	6,459
REC. SUPERINTENDENT	5,313	5,580	5,859	6,152	6,459
FACILITY MAINTENANCE SUPV.	4,767	5,005	5,255	5,518	5,794
ADMIN. SERVICES MANAGER	4,220	4,431	4,652	4,885	5,129
RECREATION SUPERVISOR	4,220	4,431	4,652	4,885	5,129
PARK SUPERVISOR	4,220	4,431	4,652	4,885	5,129
OFFICE ASSISTANT	3,450	3,623	3,804	3,994	4,194
RECREATION COORDINATOR	3,207	3,367	3,535	3,712	3,898
PARK FOREMAN	3,207	3,367	3,535	3,712	3,898
MAINTENANCE WORKER	2,924	3,070	3,223	3,384	3,554

*ADMINISTRATOR currently works under an Employment Agreement, which reflects a different salary.

FULL TIME EMPLOYEE BENEFITS

Health Insurance: The District provides medical coverage for each regular full time employee. The employee has the option of adding and paying for his/her dependents.

Dental Insurance: The District provides dental coverage for each regular full time employee. The employee has the option of adding and paying for his/her dependents.

Life Insurance: The District provides life insurance for each regular full time employee.

Retirement: All regular full time employees are eligible for the District's retirement program. The District pays 100% of the retirement policy, based on an annual percentage (currently 8%) of the employee's wage.

Vacations: The District provides the following leave schedule for District full time employees.

1 - 3 years:	12 days or 96 hours annually	8 hours per month
3 - 8 years:	15 days or 120 hours annually	120 hours 10 hours per month
8 - 15 years:	20 days or 162 hours annually	13.5 hours per month
15 years:	24 days or 192 hours annually	16 hours per month

Employees with less than 15 years service may not accumulate more than 240 hours of vacation. Employees with 15 years of service or more may not accumulate more than 320 hours of vacation.

Admin. Leave: Certain exempt management position, as identified in the District Policy Manual, will receive Administrative Leave in the amount of 80 hours per fiscal year.

Sick Leave: Regular full time employees shall be entitled to eight (8) hours of sick leave per month. The accrual of sick leave is unlimited for regular full time employees. Part time and temporary employees, will earn one-hour of paid leave for every 30 hours worked, however, sick leave use is limited to 24 hours or three-days per calendar year.

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

2021-2022 FULL-TIME SALARY SCHEDULE

Holidays:

Regular full time employees shall be entitled to holidays with pay as listed below:

- | | |
|--------------------------------|------------------------|
| Martin Luther King's Birth day | Veteran's Day |
| Lincoln's Birthday | Thanksgiving Day |
| Washington Birthday | Day After Thanksgiving |
| Memorial Day | Christmas Eve |
| Independence day | Christmas Day |
| Labor Day | New Year's Eve |
| Personal Holiday | New Year's Day |

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

OLD

FY2020-2021 FULL-TIME EMPLOYEE SALARY SCHEDULE

TITLE:	I	II	III	IV	V
ADMINISTRATOR*	6,545	6,873	7,216	7,577	7,956
PARK SUPERINTENDENT	5,158	5,417	5,688	5,973	6,271
REC. SUPERINTENDENT	5,158	5,417	5,688	5,973	6,271
FACILITY MAINTENANCE SUPV.	4,628	4,859	5,102	5,357	5,625
ADMIN. SERVICES MANAGER	4,097	4,302	4,517	4,743	4,980
RECREATION SUPERVISOR	4,097	4,302	4,517	4,743	4,980
PARK SUPERVISOR	4,097	4,302	4,517	4,743	4,980
OFFICE ASSISTANT	3,350	3,517	3,694	3,878	4,072
RECREATION COORDINATOR	3,113	3,269	3,432	3,604	3,784
PARK FOREMAN	3,113	3,269	3,432	3,604	3,784
MAINTENANCE WORKER	2,838	2,980	3,129	3,286	3,450

*ADMINISTRATOR currently works under an Employment Agreement, which reflects a different salary.

FULL TIME EMPLOYEE BENEFITS

Health Insurance: The District provides medical coverage for each regular full time employee. The employee has the option of adding and paying for his/her dependents.

Dental Insurance: The District provides dental coverage for each regular full time employee. The employee has the option of adding and paying for his/her dependents.

Life Insurance: The District provides life insurance for each regular full time employee.

Retirement: All regular full time employees are eligible for the District's retirement program. The District pays 100% of the retirement policy, based on an annual percentage (currently 8%) of the employee's wage.

Vacations: The District provides the following leave schedule for District full time employees.

1 - 3 years:	12 days or 96 hours annually	8 hours per month
3 - 8 years:	15 days or 120 hours annually	120 hours 10 hours per month
8 - 15 years:	20 days or 162 hours annually	13.5 hours per month
15 years:	24 days or 192 hours annually	16 hours per month

Employees with less than 15 years service may not accumulate more than 240 hours of vacation. Employees with 15 years of service or more may not accumulate more than 320 hours of vacation.

Admin. Leave: Certain exempt management position, as identified in the District Policy Manual, will receive Administrative Leave in the amount of 80 hours per fiscal year.

Sick Leave: Regular full time employees shall be entitled to eight (8) hours of sick leave per month. The accrual of sick leave is unlimited for regular full time employees. Part time and temporary employees, will earn one-hour of paid leave for every 30 hours worked, however, sick leave use is limited to 24 hours or three-days per calendar year.

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

FY2020-2021 FULL-TIME EMPLOYEE SALARY SCHEDULE

Holidays:

Regular full time employees shall be entitled to holidays with pay as listed below:

Martin Luther King's Birth day

Lincoln's Birthday

Washington Birthday

Memorial Day

Independence day

Labor Day

Personal Holiday

Veteran's Day

Thanksgiving Day

Day After Thanksgiving

Christmas Eve

Christmas Day

New Year's Eve

New Year's Day

NORTH HIGHLANDS RECREATION AND PARK DISTRICT
 2020-2021 PART-TIME SALARY SCALE
 JANUARY 1, 2021 THROUGH JUNE 30, 2021

OLD

POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
RECREATION DIVISION					
AQUATICS					
HEAD SWIM COACH	\$5000/ stipend per season				
ASSISTANT SWIM COACH	\$3000/ stipend per season				
POOL MANAGER	\$14.50/HR	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR
LIFEGUARD	\$14/HR	\$14.50/HR	\$15/HR	\$15.50/HR	\$16/HR
INSTRUCTOR - WSI	\$14/HR	\$14.50/HR	\$15/HR	\$15.50/HR	\$16/HR
RECREATION					
SR. COORDINATOR (HARVEST TIME)	\$25/HR	\$26/HR	\$27/HR	\$28/HR	\$29/HR
CAMP DIRECTOR	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17/HR
SITE SUPERVISOR (ASES)	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17/HR
RECREATION COORDINATOR (P.T.)	\$14/HR	\$15/HR	\$16/HR	\$17/HR	\$18/HR
SENIORS COORDINATOR (P.T.)	\$14/HR	\$15/HR	\$16/HR	\$17/HR	\$18/HR
RECREATION LEADER	\$14/HR	\$14.50/HR	\$15/HR	\$15.50/HR	\$16/HR
RECREATION LEADER (ASES)	\$14/HR	\$14.50/HR	\$15/HR	\$15.50/HR	\$16/HR
REFEREES/OFFICIALS					
ADULT SPORTS	\$18/HR	\$19/HR	\$20/HR	\$21/HR	\$22/HR
YOUTH SPORTS	\$15/HR	\$16/HR	\$17/HR	\$18/HR	\$19/HR
MAINTENANCE DIVISION					
FACILITY MONITOR/CUSTODIAN	\$14/HR	\$14.50/HR	\$15/HR	\$15.50/HR	\$16/HR
MAINTENANCE WORKER (P.T.)	\$14/HR	\$14.50/HR	\$15/HR	\$15.50/HR	\$16/HR
ADMINISTRATION DIVISION					
OFFICE RECEPTIONIST	\$14/HR	\$14.50/HR	\$15/HR	\$15.50/HR	\$16/HR

***DIVISION HEADS CAN APPOINT UP TO STEP 2. APPOINTMENT ABOVE STEP 2 REQUIRES ADMINISTRATOR APPROVAL.**

Effective January 1st to June 30, 2021

REV. 8/13/20

NORTH HIGHLANDS RECREATION AND PARK DISTRICT
2021-2022 PART-TIME SALARY SCALE
JULY 1, 2021 THROUGH DECEMBER 31, 2021

NEW

POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
RECREATION DIVISION					
AQUATICS					
HEAD SWIM COACH	\$5000/ stipend per season				
ASSISTANT SWIM COACH	\$3000/ stipend per season				
POOL MANAGER	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17.00/HR
HEAD LIFEGUARD	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17.00/HR
LIFEGUARD	\$14/HR	\$14.50/HR	\$15/HR	\$15.50/HR	\$16/HR
SWIM INSTRUCTOR	\$14/HR	\$14.50/HR	\$15/HR	\$15.50/HR	\$16/HR
RECREATION					
RECREATION COORDINATOR - SPORTS	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17.00/HR
RECREATION COORDINATOR - DAYCARE	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17.00/HR
SR. COORDINATOR (HARVEST TIME)	\$23/HR	\$23.50/HR	\$24/HR	\$24.50/HR	\$25/HR
RECREATION LEADER - SENIORS	\$14/HR	\$14.50/HR	\$15/HR	\$15.50/HR	\$16/HR
RECREATION LEADER -ASES	\$14/HR	\$14.50/HR	\$15/HR	\$15.50/HR	\$16/HR
RECREATION LEADER	\$14/HR	\$14.50/HR	\$15/HR	\$15.50/HR	\$16/HR
YOUTH SPORTS OFFICIAL/REFEREE	\$16/HR	\$16.50/HR	\$17/HR	\$17.5/HR	\$18/HR
ADULT SPORTS OFFICIAL/REFEREE	\$20/HR	\$20.50/HR	\$21/HR	\$21.50HR	\$22/HR
SOCCER OFFICIAL	\$20/HR	\$20.50/HR	\$21/HR	\$21.50HR	\$22/HR
MAINTENANCE DIVISION					
FACILITY MONITOR/CUSTODIAN	\$14/HR	\$14.50/HR	\$15/HR	\$15.50/HR	\$16/HR
MAINTENANCE WORKER (P.T.)	\$14/HR	\$14.50/HR	\$15/HR	\$15.50/HR	\$16/HR
ADMINISTRATION DIVISION					
OFFICE RECEPTIONIST	\$14/HR	\$14.50/HR	\$15/HR	\$15.50/HR	\$16/HR
*DIVISION HEADS CAN APPOINT UP TO STEP 2. APPOINTMENT ABOVE STEP 2 REQUIRES ADMINISTRATOR APPROVAL.					
Effective July 1st to December 31, 2021					
					Revised: 8/12/2021

NORTH HIGHLANDS RECREATION AND PARK DISTRICT
2021-2022 PART-TIME SALARY SCALE
JULY 1, 2021 THROUGH DECEMBER 31, 2021

OLD

POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
RECREATION DIVISION					
AQUATICS					
HEAD SWIM COACH	\$5000/ stipend per season				
ASSISTANT SWIM COACH	\$3000/ stipend per season				
POOL MANAGER	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17.00/HR
HEAD LIFEGUARD	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17.00/HR
LIFEGUARD	\$14/HR	\$14.50/HR	\$15/HR	\$15.50/HR	\$16/HR
SWIM INSTRUCTOR	\$14/HR	\$14.50/HR	\$15/HR	\$15.50/HR	\$16/HR
RECREATION					
RECREATION COORDINATOR - SPORTS	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17.00/HR
RECREATION COORDINATOR - DAYCARE	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17.00/HR
SR. COORDINATOR (HARVEST TIME)	\$23/HR	\$23.50/HR	\$24/HR	\$24.50/HR	\$25/HR
RECREATION LEADER - SENIORS	\$14/HR	\$14.50/HR	\$15/HR	\$15.50/HR	\$16/HR
RECREATION LEADER -ASES	\$14/HR	\$14.50/HR	\$15/HR	\$15.50/HR	\$16/HR
RECREATION LEADER	\$14/HR	\$14.50/HR	\$15/HR	\$15.50/HR	\$16/HR
YOUTH SPORTS OFFICIAL/REFEREE	\$16/HR	\$16.50/HR	\$17/HR	17.5/HR	\$18/HR
ADULT SPORTS OFFICIAL/REFEREE	\$20/HR	\$20.50/HR	\$21/HR	\$21.50HR	\$22/HR
SOCCER OFFICIAL	\$20/HR	\$20.50/HR	\$21/HR	\$21.50HR	\$22/HR
MAINTENANCE DIVISION					
FACILITY MONITOR/CUSTODIAN	\$14/HR	\$14.50/HR	\$15/HR	\$15.50/HR	\$16/HR
MAINTENANCE WORKER (P.T.)	\$14/HR	\$14.50/HR	\$15/HR	\$15.50/HR	\$16/HR
ADMINISTRATION DIVISION					
OFFICE RECEPTIONIST	\$14/HR	\$14.50/HR	\$15/HR	\$15.50/HR	\$16/HR
*DIVISION HEADS CAN APPOINT UP TO STEP 2. APPOINTMENT ABOVE STEP 2 REQUIRES ADMINISTRATOR APPROVAL.					
Effective July 1st to December 31, 2021					
				Revised:	8/12/2021

NORTH HIGHLANDS RECREATION AND PARK DISTRICT
 2021-2022 PART-TIME SALARY SCALE
 JANUARY 1, 2022 THROUGH JUNE 30, 2022

NEW

POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
RECREATION DIVISION					
AQUATICS					
HEAD SWIM COACH	\$5000/ stipend per season				
ASSISTANT SWIM COACH	\$3000/ stipend per season				
POOL MANAGER	\$16/HR	\$16.50/HR	\$17.00/HR	\$17.50/HR	\$18.00/HR
HEAD LIFEGUARD	\$16/HR	\$16.50/HR	\$17.00/HR	\$17.50/HR	\$18.00/HR
LIFEGUARD	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17.00/HR
SWIM INSTRUCTOR	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17.00/HR
RECREATION					
RECREATION COORDINATOR - SPORTS	\$16/HR	\$16.50/HR	\$17.00/HR	\$17.50/HR	\$18.00/HR
RECREATION COORDINATOR - DAYCARE	\$16/HR	\$16.50/HR	\$17.00/HR	\$17.50/HR	\$18.00/HR
SR. COORDINATOR (HARVEST TIME)	\$23/HR	\$23.50/HR	\$24/HR	\$24.50/HR	\$25/HR
RECREATION LEADER - SENIORS	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17/HR
RECREATION LEADER -ASES	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17/HR
RECREATION LEADER	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17/HR
YOUTH SPORTS OFFICIAL/REFEREE	\$16/HR	\$16.50/HR	\$17/HR	17.5/HR	\$18/HR
ADULT SPORTS OFFICIAL/REFEREE	\$20/HR	\$20.50/HR	\$21/HR	\$21.50HR	\$22/HR
SOCCER OFFICIAL	\$20/HR	\$20.50/HR	\$21/HR	\$21.50HR	\$22/HR
MAINTENANCE DIVISION					
FACILITY MONITOR/CUSTODIAN	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17/HR
MAINTENANCE WORKER (P.T.)	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17/HR
ADMINISTRATION DIVISION					
OFFICE RECEPTIONIST	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17/HR
*DIVISION HEADS CAN APPOINT UP TO STEP 2. APPOINTMENT ABOVE STEP 2 REQUIRES ADMINISTRATOR APPROVAL.					
Effective January 1st to June 30, 2022					
				Revised:	8/12/2021

**NORTH HIGHLANDS RECREATION & PARK DISTRICT
PROGRAM FEES & CHARGES
FY 2021-2022**

ADULT SPORTS		AQUATICS		YOUTH ACTIVITIES	
Adult Basketball	\$425.00	Junior Dolphin Swim Lessons	\$60.00	Jam in the Park	\$30.00
Adult Volleyball	\$175.00	Swim Team (First Child)	\$100.00	Park Spotlight Series	\$5.00/ses.
TRUSD SPORTS		Swim Team (Second Child)	\$90.00		
TRUSD Basketball	\$450.00	Swim Team (Third Child)	\$80.00		
TRUSD Dodgeball	\$225.00	Lifeguard Training Reimbursement	\$100.00		
TRUSD Soccer	\$450.00	Staff must pass training & complete the aquatics season w/nhrpd			
TRUSD Volleyball	\$225.00				
YOUTH SPORTS		DAYCARE PROGRAMS			
Open Gym	\$3.00	Raccoon Club (monthly)	\$11.50/day		
Skills & Drills Series	\$30.00	Raccoon Club (weekly)	\$65.00/wk		
3v3 Youth Basketball League	\$55.00	Raccoon Club (daily)	\$16.00/day		
Youth Cheer	\$60.00	Summer Kids Camp Weekly Fee	\$140.00		
Pee Wee Basketball (Spring)	\$60.00	School Break Camp (5 days)	\$140.00		
Pee Wee Basketball (Winter)	\$60.00	School Break Camp (4 days)	\$112.00		
Pee Wee Flag Football	\$60.00	School Break Camp (3 days)	\$84.00		
Pee Wee Sports Camp	\$60.00	Jr. Recreation Leader (Summer Kids Camp)	\$100.00		
Youth Basketball Spring 2/3	\$85.00				
Youth Basketball Spring 4/5	\$85.00	RENTALS			
Youth Basketball Spring 6/7	\$85.00	Community Center: private rental	\$85.00/hour		
Youth Basketball Winter 2/3	\$85.00	Community Center: non-profit	\$75.00/hour		
Youth Basketball Winter 4/5	\$85.00	Recreation Center: private rental	\$65.00/hour		
Youth Basketball Winter 6/7	\$85.00	Recreation Center: non-profit	\$55.00/hour		
		Freedom Park Picnic Rental: Aardvark, Roger Dickenson	\$145.00		
		Freedom Park Picnic Rental: Constellation, Starfighter	\$120.00		
		Freedom Park Picnic Rental: Liberator	\$105.00		
		Picnic Package: Starfighter & Constellation	\$185.00		
		Picnic Package: Aardvark & Roger Dickenson	\$235.00		
		Gym Rental: Capehart	\$55.00/hr		
		Gym Rental: Ridgepoint	\$40.00/hr		
		Gym Rental add-on: scoreboard use	\$20.00/hr		
		Gym Rental add-on: scorekeeper	\$20.00/hr		
		Birthday Party (10 kids or less)	\$200.00		
		Birthday Party (11-29 kids)	\$250.00		
		Birthday Party (30+kids)	\$300.00		
SENIORS, VENDORS, & CLASSES					
Harvest Time	\$40.00				
Harvest Time Lunch	\$3.00/meal				
Adult Art Class	\$40.00				
Senior Movie Day	\$1.00				
Special Event Vendor	\$30.00				
First Aid & CPR Course	\$70.00				
RED = Proposed rate increase					
BLACK = Current Fee (No Changes)					
BLUE = New Programs					

2021/2022 FISCAL YEAR FINAL REVENUE

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>ACTUAL</u> <u>2016/17</u>	<u>ACTUAL</u> <u>2017/2018</u>	<u>ACTUAL</u> <u>2018/2019</u>	<u>ACTUAL</u> <u>2019/2020</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>PRELIMINARY</u> <u>2021/2022</u>	<u>FINAL</u> <u>2021/2022</u>
91910100	Secured Property Tax	1,076,086.73	1,159,644.39	1,252,744.22	1,354,620.38	1,448,539.39	1,507,000	1,542,500
91910200	Unsecured Prop. Tax	40,276.30	40,923.04	45,835.04	50,392.30	53,093.85	53,000	56,000
91910300	Sup. Prop. Tax	25,002.35	32,492.05	35,078.45	36,611.13	37,944.11	32,000	41,000
91910400	Prop Tax Sec Deliq	7,717.79	8,013.78	9,079.64	9,251.35	12,109.48	12,000	12,000
91910500	Prop Tax Sup Deliq	1,231.12	1,433.99	1,789.84	1,989.19	1,868.04	2,000	2,000
91910600	Prop Tax Unitary	8,588.55	8,817.94	8,441.21	8,584.82	8,697.21	8,700	8,700
91912000	Prop. Tax Sec. Redem.	66.46	60.68	50.19	65.08	103.11	0	0
91913000	Prop. Tax, Prior Unsec.	582.66	1,199.76	494.01	652.30	1,109.36	1,000	1,000
91914000	Penalty Cost Prop. Tax	190.90	228.89	233.44	225.08	408.70	0	400
91919600	RDA Residual	6,644.60	7,970.38	10,385.26	12,254.85	16,345.99	6,400	17,000
91919900	Taxes - Other	0.00	0.00	0.00	0.00	0.39	0	0
94941000	Interest Income	8,726.78	8,979.39	21,592.79	17,511.91	6,376.38	10,000	8,000
94942900	Building Rental	0.00	48,200.00	52,280.75	35,115.75	-1,585.00	25,000	25,000
95952200	Homeowners Relief	12,731.62	12,841.89	12,810.40	12,895.42	12,945.94	6,500	12,900
95952900	In Lieu Tax	0.00	70,000.00	990,000.00	19,101.92	67,445.21	100,000	100,000
95953000	Misc. Revenue (ASES)	62,323.00	65,149.20	56,689.26	69,574.94	85,905.40	75,348	71,352
95953100	Aid to Local Government	0.00	0.00	0.00	0.00	0.00	0	0
95953300	Redevelopment Funds	5,496.79	7,519.18	8,738.22	9,237.17	9,517.58	9,000	9,500
95956900	State Aid	0.00	0.00	0.00	0.00	0.00	0	0
96964600	Recreation Fees & Charges	201,138.44	189,928.22	208,149.95	141,529.49	201,678.71	125,000	125,000
96969000	Leased Property	108,475.20	98,625.20	98,578.20	122,317.00	97,357.44	123,400	123,400
91919300	Tax, Sales	0.00	0.00	0.00	0.00	0.00	0	0
97979000	Revenue, Other	192,824.52	43,857.23	40,328.46	11,554.35	13,577.93	1,300	1,300
98987000	Debt Issue	0.00	0.00	0.00	0.00	0.00	0	0
9000	TOTAL	1,758,103.81	1,805,885.21	2,853,297.33	1,913,484.43	2,073,439.22	2,097,648	2,157,052
	CARRY OVER*							
7400000	Unreserved Fund Balance	339,030.03	273,971.06	273,971.00	365,074.67	381,389.99	308,557	381,390
		2,097,133.84	2,079,856.27	3,127,268.33	2,278,559.10	2,454,829.21	2,406,205	2,538,442
088L	Park Dedication Acct							\$ 14,100.71
5500000	Park Fees 3461							\$ 1,233,691.03
	District Reserve Acct							\$ 986,078.56

PAGE 1

2021/2022 FISCAL YEAR FINAL BUDGET EXPENDITURE

<u>CODE CLASSIFICATION</u>	<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>ACTUAL 2019/2020</u>	<u>BUDGET 2020/2021</u>	<u>ACTUAL 2020/2021</u>	<u>PRELIM 2021/2022</u>	<u>FINAL 2021/2022</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
Salaries and Employee Benefits										
1110 Sal & Wages, FT	631,662	681,934	705,449.31	664,320	629,650.92	731,693	738,211	176,983	179,006	382,222
1122 Sal & Wages, PT	190,741	202,080	179,398.27	256,940	222,471.25	167,500	192,601	8,500	169,101	15,000
1210 Retirement	45,266	54,103	52,710.14	53,115	50,268.25	58,536	59,057	14,159	14,320	30,578
1220 OASDI	60,959	65,001	65,514.38	63,563	62,888.27	68,788	71,207	14,189	26,630	30,388
1230 Insurance	106,303	116,105	125,048.32	133,769	118,875.75	156,308	161,032	31,986	25,758	103,288
1240 Worker's Comp.	39,515	36,290	34,751.75	44,661	42,845.51	46,236	36,157	1,388	5,009	29,760
1250 Unemployment	8,268	6,863	5,525.27	8,205	5,438.74	8,715	9,594	490	6,654	2,450
1000 TOTAL	1,082,714	1,162,376	1,168,397.44	1,224,573	1,132,438.69	1,237,776	1,267,859	247,695	426,478	593,686
Services & Supplies										
2005 Adv/Leg	1,126	758	1,643.46	1,300	464.06	1,000	1,000	1,000	0	0
2022 Bks/Periodicals	151	251	150.74	255	146.44	150	150	150	0	0
2029 Bus & Conf Exp	4,271	3,219	3,282.94	5,500	705.00	5,500	8,000	7,500	500	0
2035 Educ & Trng	3,448	1,609	437.29	1,500	515.00	4,000	4,000	3,000	500	500
2039 Mileage	1,332	1,030	794.53	1,500	419.32	2,350	2,850	1,500	1,000	350
2051 Insurance	48,893	55,247	64,984.00	91,002	91,002.00	91,000	98,712	98,712	0	0
2061 Memberships	8,528	9,830	9,841.00	9,900	9,995.00	10,415	10,415	9,815	300	300
2076 Office Sups	8,747	9,371	9,745.16	7,950	6,870.10	7,800	7,800	7,000	500	300
2081 Postage Sups	5,097	4,705	2,596.80	2,600	0.00	1,000	1,000	1,000	0	0
2085 Printing sups	12,184	12,161	5,983.14	6,750	332.35	1,500	1,500	500	1,000	0
2104 Agri/Hort Sups	865	1,215	1,211.35	2,000	514.96	2,000	2,000	0	0	2,000
2111 Bldg Mtrc Svcs	2,160	1,839	2,578.23	2,500	807.96	2,000	2,000	0	0	2,000
2112 Bldg Mtrc Sups	7,458	6,267	8,036.74	7,500	5,136.35	7,500	7,500	0	0	7,500
2122 Chemical Sups	2,548	1,124	756.96	4,000	767.09	4,000	4,000	0	0	4,000
2131 Elec Mtrc Svc	3,115	3,400	22,862.05	4,000	3,037.00	4,000	4,000	0	0	4,000
2132 Elec Mtrc Sup	1,615	750	1,759.95	2,000	656.15	2,000	2,000	0	0	2,000
2142 Land Imp sups	13,825	13,432	15,021.54	15,000	15,011.94	17,000	17,000	0	0	17,000
2162 Painting Sups	1,253	226	1,608.93	2,000	1,517.72	2,000	2,000	0	0	2,000
2168 Plumbing Sups	2,911	1,557	1,995.09	4,800	1,367.27	4,000	4,000	0	0	4,000

<u>CODE CLASSIFICATION</u>	<u>ACTUAL</u> <u>2017/2018</u>	<u>ACTUAL</u> <u>2018/2019</u>	<u>ACTUAL</u> <u>2019/2020</u>	<u>BUDGET</u> <u>2020/2021</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>PRELIM</u> <u>2021/2022</u>	<u>FINAL</u> <u>2021/2022</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
2191 Electricity	52,824	50,483	40,629.06	49,000	35,775.55	42,000	42,000	0	0	42,000
2192 Nat'l Gas	1,359	2,668	2,786.39	3,000	2,802.27	3,000	3,000	0	0	3,000
2193 Refuse	9,410	4,962	5,202.10	8,500	8,823.51	9,000	9,000	0	0	9,000
2195 Sewage	6,005	6,161	5,363.12	6,200	1,940.86	5,500	5,500	0	0	5,500
2197 Tele & Teleg	13,327	13,062	14,543.61	17,400	17,715.92	21,992	21,992	19,992	0	2,000
2198 Water	89,781	103,979	94,497.13	95,000	100,814.34	92,000	92,000	0	0	92,000
2205 Auto Mtnc Svcs	11,551	7,553	6,423.68	12,000	8,208.35	12,000	12,000	0	0	12,000
2211 Constr Equip Mtnc Svc	5,460	6,634	2,306.87	7,500	6,753.26	7,500	7,500	0	0	7,500
2226 Expend Tools	2,042	6,203	2,911.17	3,000	2,758.59	3,000	3,000	0	0	3,000
2236 Fuels & Lubes	10,892	15,605	12,415.15	16,000	11,243.57	14,000	14,000	0	0	14,000
2261 Off Equip Mtnc Svc	7,325	6,848	8,063.05	8,000	4,729.06	7,500	7,500	7,500	0	9,000
2275 Rents & Leases	17,069	17,713	17,428.80	18,500	15,684.44	19,940	19,940	10,940	0	1,200
2281 Shop Equip Svc	692	726	684.49	1,000	1,071.51	1,200	1,200	0	0	7,000
2292 Other Equip Mtnc Svcs	6,394	6,581	12,775.15	7,000	5,931.23	7,000	7,000	0	0	2,200
2314 Cloth & Per Svcs	7,683	7,985	6,278.92	4,800	3,290.52	6,200	6,200	0	4,000	16,000
2322 Custodial Sup	16,626	15,423	15,452.52	16,000	15,177.27	16,000	16,000	0	0	16,000
2332 Food Sup	2,419	2,381	2,395.29	1,100	810.11	2,600	2,600	600	2,000	0
2444 Medical Sup	478	379	7,096.11	4,800	3,036.11	3,800	3,800	2,000	1,500	300
2505 Actg Svc	25,812	28,305	27,369.92	28,400	28,398.68	28,900	28,900	28,900	0	0
2531 Legal Svc	9,811	6,605	2,008.75	10,000	8,280.00	10,000	10,000	10,000	0	0
2591 Other Prof Svc	79,579	78,762	333,644.47	155,700	147,604.08	134,962	134,962	60,962	4,000	70,000
2813 BOE	362	0	-176.40	0	0.00	0	0	0	0	0
2819 Registration Svc	0	2,008	0	28,980	28,975.34	0	0	0	0	0
2851 Rec Svcs	11,069	7,784	5,068.69	5,000	1,204.04	5,000	5,000	0	5,000	0
2852 Rec Svcs	3,927	17,601	4,928.45	9,000	3,335.65	9,000	9,000	0	9,000	0
2871 Transportation	1,452	1,473	2,194.00	1,800	0.00	0	0	0	0	0
2880 PY Expend	0	0	0	0	0.00	0	0	0	0	0
2898 Other Oper Exp	11,163	13,383	9,993.89	16,100	1,555.49	16,100	16,100	16,000	0	100
2000 TOTAL	534,039	559,259	797,574.28	705,837	605,185.46	647,409	658,121	287,071	29,300	341,750

<u>CODE CLASSIFICATION</u>	<u>ACTUAL</u> <u>2017/2018</u>	<u>ACTUAL</u> <u>2018/2019</u>	<u>ACTUAL</u> <u>2019/2020</u>	<u>BUDGET</u> <u>2020/2021</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>PRELIM</u> <u>2021/2022</u>	<u>FINAL</u> <u>2021/2022</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
<u>FIXED ASSETS</u>											
4201 Building Imp.	89,290.07	85,609	29,683.00	0	0.00	0.00	75,000	75,000	0	0	75,000
4202 Struct & Imp	0	863,755	2,130.43	0	0.00	0.00	272,500	272,500	0	0	272,500
4200 TOTAL	89,290	949,364	31,813.43	0	0.00	0.00	347,500	347,500	0	0	347,500
4303 Equip	-2,073	3,484	14,591.05	35,000	32,572.08	32,572.08	0	65,000	0	0	65,000
4300 TOTAL	-2,073	3,484	14,591.05	35,000	32,572.08	32,572.08	0	65,000	0	0	65,000
4000 TOTAL	87,217	952,848	46,404.48	35,000	32,572.08	32,572.08	347,500	412,500	0	0	412,500
TOTAL	1,703,970	2,674,483	2,012,376.20	1,965,410	1,770,196.23	1,770,196.23	2,232,685	2,338,480	534,767	455,778	1,347,936
CONTINGENCY	0	8,100	33,480.00	33,480	33,495.00	33,495.00	150,000	150,000			
RESERVE	0	0	0	0	0	0	23,520	49,962			
	1,703,970	2,682,583	2,045,856.20	1,998,890	1,803,691.23	1,803,691.23	2,406,205	2,538,442			

FINAL 2021/2022 ADMINISTRATION SALARIES & BENEFITS

ADMINISTRATION SALARIES

FULL TIME SALARIES

	<u>ADMINISTRATOR - LARRY (ANNV 3/31)</u>					
{9415}	\$4,345.49	X	26	PAY PERIODS =	\$112,982.74	
	\$124.37			LIFE INSURANCE x 12 MONTHS =	\$1,492.44	
	\$40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	\$114,955

	<u>ADMINISTRATIVE SERVICES MGR - STEP 4 - TERRI (ANNIV. 1/1)</u>					
{5129}	\$2,367.23	X	26	PAY PERIODS =	\$ 61,547.98	
	\$40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	\$62,028

Total Full Time Salaries **\$176,983**

BOARD MEMBERS STIPEND

	17	Meetings x	5	Directors x \$100/Mtg=	\$8,500.00	
	Total Board Members Stipend				\$8,500	\$8,500

TOTAL ADMINISTRATION SALARIES **\$185,483**

ADMINISTRATION BENEFITS

<u>EMPLOYEES</u>	<u>RETIREMENT</u>					\$14,159
-------------------------	--------------------------	--	--	--	--	----------

2	\$176,983	X	8.000%	=	\$14,158.65	
---	-----------	---	--------	---	-------------	--

	<u>OASDI</u>					\$14,189
--	--------------	--	--	--	--	----------

\$185,483	X	7.65%	=	\$14,189.46	
-----------	---	-------	---	-------------	--

	<u>INSURANCE</u>					\$31,986
--	------------------	--	--	--	--	----------

Medical

\$2,340.01	x			7 MOS =	\$16,380.07	
------------	---	--	--	---------	-------------	--

\$2,574.01				5 MOS =	\$12,870.05	
------------	--	--	--	---------	-------------	--

ADMIN FEE	\$40.00	x	1x	12 MOS =	<u>\$480.00</u>	
-----------	---------	---	----	----------	-----------------	--

\$29,730.12

Dental

\$88.00	x	2x		6 MOS =	\$1,056.00	
---------	---	----	--	---------	------------	--

\$100.00	x	2x		6 MOS =	<u>\$1,200.00</u>	
----------	---	----	--	---------	-------------------	--

\$2,256.00

	<u>WORKER'S COMP</u>					\$1,388
--	----------------------	--	--	--	--	---------

\$62,028	x	0.41%	=	\$254.31	
----------	---	-------	---	----------	--

\$123,455	x	2.26%	=	<u>\$2,790.09</u>	
-----------	---	-------	---	-------------------	--

\$3,044.40

Experience Modification			x	<u>0.8</u>	
-------------------------	--	--	---	------------	--

\$2,488.02

UNEMPLOYMENT

\$14,000	x	3.50%	=	\$490.00	
----------	---	-------	---	----------	--

\$490

Total Administration Benefits **\$62,212**

TOTAL ADMINISTRATION SALARIES AND BENEFITS **\$247,695**

FINAL 2021/2022 RECREATION SALARIES & BENEFITS

RECREATION SALARIES

FULL TIME SALARIES

RECREATION SUPERINTENDENT - (SARAH) STEP 5 (10/19)

{6152}	\$2,839.38	X	26	PAY PERIODS =	\$73,823.88	74,304
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	

RECREATION SUPERVISOR - (SARAH) STEP 4 (ANNV. 10/9 annv.)

{4652}	\$2,147.09	X	26	PAY PERIODS =	\$55,824.34	56,304
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	

OFFICE ASSISTANT - STEP 4

{3994}	\$1,843.00	x	26	PAY PERIODS =	\$47,918.00	48,398
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	

Total Full Time Salaries **\$179,006**

PART TIME RECREATION \$100,661

PART TIME RECREATION-ASES \$68,440

Total Part Time Salaries **\$169,101**

TOTAL RECREATION SALARIES **\$348,107**

RECREATION BENEFITS

<u>EMPLOYEE</u>	<u>RETIREMENT</u>					
3	\$179,006	x	8.000%	=	\$14,320.50	\$14,320

	<u>OASDI</u>					
	\$348,107	x	7.65%	=	\$26,630.20	\$26,630

INSURANCE \$25,758

	<u>Medical</u>					
3	\$1,789.89	x		7 MOS =	\$12,529.23	
3	\$1,968.88	x		5 MOS =	<u>\$9,844.40</u>	
					\$22,373.63	

	<u>Dental</u>					
3	\$ 88.00	x	3x	6 MOS =	\$1,584.00	
3	\$ 100.00	x	3x	6 MOS =	<u>\$1,800.00</u>	
					\$3,384.00	

	<u>WORKER'S COMP</u>					
	\$348,107	x	2.26%	=	\$7,867.22	\$5,009

(VOL.)	\$1,500	x	2.26%	=	\$33.90	
					\$7,901.12	
	Experience Modification			x	<u>0.85</u>	
					\$6,715.95	

	<u>UNEMPLOYMENT</u>					
	\$190,101	x	3.50%	=	\$6,654.54	\$6,655

Total Recreation Benefits **\$78,370**

TOTAL RECREATION SALARIES AND BENEFITS **\$426,478**

FINAL 2021/2022 MAINTENANCE SALARIES & BENEFITS

MAINTENANCE DIVISION

FULL TIME SALARIES

	<u>PARK SUPERINTENDENT - (SCOTT) STEP 5 (7/1)</u>					
{6459}	\$2,981.08	X	26	PAY PERIODS =	\$77,508.08	\$77,988
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	
	<u>PARK SUPERVISOR - (SERGIO) STEP 5 (1/1)</u>					
{5129}	\$2,367.23	X	26	PAY PERIODS =	\$61,547.98	\$62,028
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	
	<u>FACILITY MAINTENANCE SUPERVISOR - (SEAN) STEP 5 - (ANNV. 10/16)</u>					
{5794}	\$2,674.15	X	26	PAY PERIODS =	\$69,527.90	\$70,008
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	
	<u>MAINTENANCE PERSON - (ERIC) STEP 5 (ANNV. 7/1)</u>					
{3554}	\$1,640.31	X	7	PAY PERIODS =	\$11,482.17	\$11,602
	\$ 40.00			STIPEND PER MONTH (PHONE) X 3 MONTHS =	<u>\$120.00</u>	
	<u>MAINTENANCE PERSON - (RODNEY) STEP 5 (ANNV. 7/1)</u>					
{3554}	\$1,640.31	X	26	PAY PERIODS =	\$42,648.06	\$43,128
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	
	<u>MAINTENANCE PERSON - (STEVE) STEP 3 (ANNV. 7/1)</u>					
{3223}	\$1,487.54	X	26	PAY PERIODS =	\$38,676.04	\$39,156
	\$ 40.00			STIPEND PER MONTH (PHONE) X 6 MONTHS =	<u>\$480.00</u>	
	<u>MAINTENANCE PERSON - (ADAM) STEP 2/3 (ANNV. 12/9)</u>					
{3223}	\$1,487.54	X	26	PAY PERIODS =	\$38,676.04	\$39,156
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	
	<u>MAINTENANCE PERSON - (HARLY) STEP 2/3 (ANNV. 4/12)</u>					
{3223}	\$1,487.54	X	26	PAY PERIODS =	\$38,676.04	\$39,156
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	

Total Full Time Salaries **\$382,222**

PART TIME SALARIES

	<u>PART TIME MAINTENANCE WORKER</u>					
	\$0.00	X	36 HRS PER WEEK	X 52 WEEKS =	\$0.00	\$0
	<u>FREEDOM PARK MONITOR -</u>					
	\$0.00	X	16 HRS PER WEEK	X 35 WEEKS =	\$0.00	\$0
	<u>WEEKDAY & WEEKEND BUILDING MONITOR -</u>				<u>\$15,000.00</u>	\$15,000

Total Part Time Salaries **\$15,000**

TOTAL MAINTENANCE SALARIES **\$397,222**

**ADMINISTRATION
FINAL 2021/2022 SERVICES AND SUPPLIES**

CODE	CLASSIFICATION	BUDGET	DESCRIPTION
2005	Adv/Leg Notice	1,000	Legal posting requirements, ads, etc.
2022	Books/Periodicals	150	Federal/State legal posting requirements.
2029	Bus./Conf Exp	7,500	Board/Staff Conferences and Workshops
2035	Educ/Trng.	3,000	Board and Staff Training
2039	Empl Trans-Mileage	1,500	Board and Administrator mileage reimb.
2051	Insurance	98,712	District liability insurance (CAPRI)
2061	Memberships	9,815	CPRS, CARPD, CSDA andLAFCo
2076	Office Supplies	7,000	Office supplies and equipment
2081	Postage	1,000	Postage (Stamps)
2085	Printing	500	Letterhead and other printing needs
2197	Telephone/Teleg	19,992	Phone service and Comcast
2261	Office Equip Mtn	7,500	Service/repairs for office equipment
2275	Rents & Leases	10,940	Copier, Phone and County (Compass)
2332	Food Supplies	600	Coffee, supplies for interviews & District events
2444	Medical Supplies	2,000	District medical supplies
2505	Accounting Svc	28,900	District audit fees and County Admini Fees
2531	Legal Services	10,000	BKS Legal Service
2591	Other Prof Services	60,962	Software costs (Adobe/Zoom/Microsoft,Streamline(web page),ASCAP,Consultants); ADA Transition Plan(\$50,000)
2819	Registration Svcs	0	Election Cost
2898	Other Oper Exp	16,000	Imprest Cash (Petty Cash), Visa and Active Net Charges
2000	TOTAL	287,071	
Fixed Assets			
4303	Office Equipment	0	
4000	TOTAL	0	
	GRAND TOTAL:	287,071	

**RECREATION
FINAL 2021/2022 SERVICES AND SUPPLIES**

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>DESCRIPTION</u>
2029	Bus./Conf Exp	500	Conference
2035	Educ/Trng	500	Employee education training programs
2039	Empl Trans	1,000	Employee mileage reimbursement
2061	Memberships	300	Superintendent/Supervisor CPRS
2076	Office Sups	500	Office supplies and small equipment
2081	Postage	0	No funds requested
2085	Printing	1,000	Mailers, flyers and other
2314	Clothing	4,000	Staff and program participant shirts
2332	Food Sups	2,000	Camp BBQ's, senior events/trainings
2444	Medical Sups	1,500	First aid supplies
2591	Other Prof Svcs	4,000	Program banners/computer software (staff scheduling, marketing/editing)
2851	Recreation Svcs	5,000	Program vendors, presenters, services and event attractions
2852	Recreation Sups	9,000	Programs supplies, crafts, equipment, periodicals, score books, award, etc.
2871	Transportation	0	No funds requested
2000	TOTAL	29,300	
Fixed Assets			
4201	Office Equipment	0	BUILDING IMPROVEMENTS
4000	TOTAL	0	

**MAINTENANCE
FINAL 2021/2022 SERVICES AND SUPPLIES**

CODE	CLASSIFICATION	BUDGET	DESCRIPTION
2035	Educ/Trng	500	Staff Maintenance Training
2039	Empl Trans	350	Superintendent mileage reimbursement
2061	Memberships	300	CPRS Superintendent/Facilities Suprv
2076	Office Supplies	300	Corporation yard office supplies
2104	Agri/Hort	2,000	Landscape material
2111	Bldg Mtnc Svcs	2,000	Locksmith, keys and repairs
2112	Bldg Mtnc Sups	7,500	Building/Facility supplies
2122	Chemical Sups	4,000	Fertilizer, pesticides and herbicides
2131	Elec Sys Svc	4,000	Mechanical repairs
2132	Elec Sys Sup	2,000	Light fixtures, light bulbs, etc.
2142	Land Imp Sup	17,000	Fibar replacement, irrigation supplies and pipe repairs
2162	Paint Sups	2,000	Interior/exterior paint projects
2168	Plumbing	4,000	Indoor/Outdoor facility plumbing needs
2191	Electricity	42,000	All indoor and outdoor facilities
2192	Nat'l Gas	3,000	Natural Gas at Strizek, District Offices and Capehart facilities
2193	Refuse	9,000	Trash removal at all district facilities and dump station fees
2195	Sewer	5,500	District facilities and buildings
2197	Telephone	2,000	Internet Service (Capehart/Corp Yard)
2198	Water	92,000	Parks and facilities including meter costs
2205	Auto Mtnc Svc	12,000	Fleet chages for oil changes, tune-ups, batteries, tires, etc.
2211	Constr Equip Svc	7,500	Construction equipment repairs includign fleet, mowers, trailers, etc.
2226	Expend Tools	3,000	Trimmers, blowers, hedge clippers, small tools, etc.
2236	Fuels & Lubes	14,000	District fuel costs
2275	Rents & Leases	9,000	Security systems, fire alarms, equipment and other rentals.
2281	Shop Equip Svc	1,200	Small Tool Repairs
2292	Other Equip Sups	7,000	Playground equipment replacement parts
2314	Clothing	2,200	Staff clothing and boots
2322	Custodial Sups	16,000	District facilities including parks
2444	Medical Sups	300	First Aid Supplies

MAINTENANCE
FINAL 2021/2022 SERVICES AND SUPPLIES

CODE	CLASSIFICATION	BUDGET	DESCRIPTION
2591	Other Prof Svcs	70,000	Permits, inspections, backflow certifications, pest control, weed abatement, employee
			finger printing, tree maintenance, Hazmat permits, park police security, etc.
2898	Other Oper Exp	100	Imprest Cash
2000	TOTAL	341,750	
FIXED ASSETS			
4201	Building Improvement	75,000	District Office Complex Improvements: Community Center and District Office Complex Electronic ADA Doors, carpet replacement in District Office Complex and Community Center HVAC replacement, etc.
4202	Structure Improvement	272,500	Chardonnay Park (100,000 Park In-lieu)(100,000 GF); Freedom Park replace playground equipment; Other Parks replacement playground equipment; Park Pedestrian replace/repair concrete park pathways; Larchmont replace picnic tables and BBQ's; Capehart Gym replace/repair damage to walls and office and storage areas; <u>Carthmont</u> Park top dressing and over seeding; Strizek Park evaluate Strize Park Irrigation System
4303	Equipment	65,000	2 - Trucks
4000	TOTAL FIXED ASSET	412,500	
	GRAND TOTAL:	754,250	

Handwritten signature/initials

Budget Overview - FY 2021-2022

	Program Fee	Participants	Term	Revenue	PT Salaries	2029	2035	2039	2061	2076	2081	2085	2314	2332	2444	2591	2851	2852	2871	Total Program Expenditure	
						Bus Conf	Ed/Train	Emp Mileage	Memb	Office Sup	Postage	Printing	Clothing	Food	Medical	Other Prof Svc	Rec Svcs	Rec Suppl	Trans		
ADULT SPORTS																					
Adult Basketball	\$425.00	8 Teams	1 Season	\$ 3,400.00	\$2,052.00										\$50.00			\$100.00			\$2,202.00
Adult Volleyball	\$175.00	6 Teams	5 Seasons	\$ 2,500.00	\$2,835.00										\$25.00			\$100.00			\$2,960.00
DAYCARE PROGRAMS																					
Expanded Learning (ASES)	\$8.05	48	180 Days	\$ 71,352.00	\$68,440.00								\$100.00			\$64.00		\$500.00			\$68,440.00
	\$11.50/day (mmth)	17	180 Days	\$ 35,190.00	\$11,400.00																\$12,064.00
Raccoon Club	\$65/week	NA	NA	NA	NA																\$0.00
	\$15/day	NA	NA	NA	NA																\$0.00
Summer Kids Camp	\$135.00	15	8 Weeks	\$ 16,800.00	\$12,931.50				\$50.00	\$50.00			\$100.00	\$350.00	\$100.00	\$1,000.00	\$1,000.00	\$500.00			\$15,091.50
Spring Break Camp	\$135.00	15	1 Week	\$ 2,100.00	\$1,554.00				\$50.00	\$50.00			\$100.00	\$95.00	\$25.00	\$150.00	\$150.00	\$100.00			\$1,914.00
Fall Break Camp	\$81.00	15	1 Week	\$ 1,260.00	\$1,026.00				\$50.00	\$50.00			\$100.00	\$35.00	\$25.00	\$50.00	\$50.00	\$100.00			\$1,186.00
Winter Break Camp	\$108.00	12	1 Week	\$ 1,296.00	\$1,044.00				\$50.00	\$50.00			\$100.00	\$35.00	\$25.00	\$50.00	\$50.00	\$100.00			\$2,856.00
Jr. Recreation Leader	\$135.00	12	1 Week	NA	NA																\$0.00
	\$100.00	5	1 Program	\$ 500.00	\$1,280.00				\$50.00	\$50.00			\$75.00			\$320.00					\$1,725.00
AQUATICS PROGRAMS																					
Jr. Dolphin Swim Lessons	\$60.00	15	4 sessions	\$ 3,600.00	\$4,828.00				\$50.00	\$50.00			\$120.00	\$500.00	\$500.00	\$646.00	\$100.00	\$100.00			\$6,124.00
Highlander Dolphin Swim Team	\$100.00	50	1 Season	\$ 5,430.00	\$14,843.00				\$50.00	\$50.00			\$120.00	\$500.00	\$1,596.00	\$600.00	\$400.00	\$400.00			\$17,609.00
Second Child (Family Discount)	\$90.00	3	1 Season	NA	NA																\$0.00
Third Child (Family Discount)	\$80.00	2	1 Season	NA	NA																\$0.00
YOUTH ACTIVITIES																					
Jam in the Park	\$30.00	12	3 Sessions	\$ 360.00	\$270.00																\$345.00
Park Spotlight Series	\$5.00	10	3 Sessions	\$ 150.00	\$270.00																\$290.00
Gym Rentals (Capehart & Ridgepoint)	\$55.00	300	Hours	\$ 17,500.00	\$6,225.00								\$100.00			\$64.00					\$6,389.00
Freedom Park Pavilion Rentals	\$40.00	25	Hours	NA	NA																\$0.00
Building Rentals (Community Center)	Varies			\$ 24,000.00	\$0.00																\$0.00
Building Rentals (Recreation Center)	Varies			\$ 10,000.00	\$0.00																\$0.00
Birthday Parties (10 Kids or less)	\$200.00	3		\$ 600.00	\$0.00																\$0.00
Birthday Parties (11-29 Kids)	\$250.00	7		\$ 1,750.00	\$960.00				\$50.00	\$50.00					\$75.00			\$300.00			\$1,385.00
Birthday Parties (30+)	\$300.00	1		\$ 300.00	\$0.00																\$0.00
ADULT PROGRAMS																					
Harvest Time	\$40.00	30	1 Year	\$ 3,600.00	\$5,220.00									\$200.00			\$300.00	\$100.00			\$5,820.00
Harvest Time Pot-luck	\$3.00	20	36 Weeks	\$ 60.00	\$0.00																\$0.00
Senior Movie Day	\$1.00	125	Participants	\$ 125.00	\$0.00									\$75.00				\$100.00			\$175.00
Adult Art Class	\$40.00	20	Participants	\$ 800.00	\$768.00																\$868.00
SPECIAL EVENTS																					
Halloween Extravaganza	\$30.00	6	Vendors	\$ 180.00	\$420.00				\$25.00	\$25.00				\$350.00			\$550.00	\$300.00			\$1,645.00
Community Holiday Party	\$30.00	6	Vendors	\$ 180.00	\$420.00				\$25.00	\$25.00				\$200.00			\$400.00	\$600.00			\$1,645.00
Spring Fling	\$30.00	6	Vendors	\$ 180.00	\$420.00				\$25.00	\$25.00				\$200.00			\$400.00	\$600.00			\$1,645.00
Community Yard Sale (Fall & Spring)	\$30.00	30	Vendors	\$ 900.00	\$165.00				\$25.00	\$25.00				\$75.00			\$1,200.00	\$400.00			\$2,245.00
NHRPD YOUTH SPORTS																					\$285.00
Open Gym	\$3.00	15	12 Sessions	\$ 540.00	\$450.00										\$25.00						\$475.00
Skills & Drills Series	\$50.00	12	3 Sessions	\$ 360.00	\$270.00													\$25.00			\$295.00
3v3 Youth Basketball League	\$55.00	15	1 Season	\$ 825.00	\$600.00													\$25.00			\$625.00
Youth Cheer	\$60.00	10	1 Season	\$ 600.00	\$315.00								\$75.00					\$25.00			\$440.00
Pee Wee Sports	\$60.00	15	2 Sessions	\$ 1,800.00	\$450.00													\$25.00			\$650.00
Pee Wee Basketball (Winter & Spring)	\$60.00	20	2 Sessions	\$ 2,400.00	\$900.00													\$25.00			\$1,125.00
2/3 Grade Youth Basketball (Winter)	\$85.00	30	1 Season	\$ 2,550.00	\$1,038.00													\$25.00			\$1,370.00
2/3 Grade Youth Basketball (Spring)	\$85.00	25	1 Season	\$ 2,125.00	\$1,038.00													\$25.00			\$1,263.00
4/5 Grade Youth Basketball (Winter)	\$85.00	30	1 Season	\$ 2,550.00	\$1,038.00													\$25.00			\$1,370.00
4/5 Grade Youth Basketball (Spring)	\$85.00	25	1 Season	\$ 2,125.00	\$1,038.00													\$25.00			\$1,263.00
6/7 Grade Youth Basketball (Winter)	\$85.00	30	1 Season	\$ 2,550.00	\$1,038.00													\$25.00			\$1,370.00
6/7 Grade Youth Basketball (Spring)	\$85.00	25	1 Season	\$ 2,125.00	\$1,038.00													\$25.00			\$1,263.00
TRUSD SPORTS																					
TRUSD Basketball	\$450.00	20	1 Season	\$ 9,000.00	\$3,676.00										\$50.00			\$150.00			\$3,890.00
TRUSD Volleyball	\$225.00	18	1 Season	\$ 4,050.00	\$918.00										\$25.00			\$75.00			\$1,018.00
TRUSD Dodgeball	\$225.00	10	1 Season	\$ 2,250.00	\$720.00										\$25.00			\$75.00			\$820.00
TRUSD Soccer	\$450.00	18	1 Season	\$ 4,050.00	\$2,310.00										\$25.00			\$150.00			\$2,549.00
MISC. RECREATION																					
Business/Conference					\$500.00																\$500.00
Education/Training																					\$500.00
Employee Transportation									\$300.00												\$300.00
Memberships																					\$1,000.00
Printing																					\$1,000.00
Future Recreation Programming																					\$9,500.00
Recreation Coordinator (Sports)																					\$165,260.50
																					\$684.00
																					\$71,952.00
																					\$204,839.00
																					\$96,820.50

ASES

ADULT SPORTS

REVENUE SALARIES SUPPLIES

COED POWER VOLLEYBALL

6	Teams (Mon.)	\$ 175.00	ea. =	\$1,050	X	5	seasons =	5,250.00		
Program Salaries										
1	Official	\$ 21.00	/gm x	27	games x	5	seasons =	\$2,835.00	2,835.00	
Program Supplies										
2852	\$ 100.00	Equipment								125.00
2444	\$ 25.00	First Aid								
	\$ 125.00									
TOTAL REVENUE		\$5,250		TOTAL EXPENDITURES		\$2,960		TOTAL SALARIES		\$ 2,290.00

ADULT BASKETBALL

8	Teams	\$ 425.00	ea. =	\$3,400	X	1	seasons =	\$3,400		
Program Salaries										
2	Official	\$ 21.00	/gm x	4	gm/wk x	9	weeks	1,512.00	2,052.00	
1	Rec. Leader	\$ 15.00	/gm x	4	hrs./wk x	9	weeks	540.00		
Program Supplies										
2444	\$ 50.00	First Aid								150.00
2852	\$ 100.00	Equipment								
	\$ 150.00									
TOTAL REVENUE		\$3,400		TOTAL EXPENDITURES		\$2,202		TOTAL SALARIES		\$ 1,198.00

DAYCARE PROGRAMS

REVENUE SALARIES SUPPLIES

EXPANDED LEARNING PROGRAM

48	Participants @	8.05	day x	180	days =	69,552.00		69,552.00		
Program Salaries										
1	Site Supervisor	\$ 16.50	/hr x	30	hrs/wk x	36	wks =	17,820.00	68,440.00	
5	Rec. Leader	\$ 15.00	/hr x	21	hrs/wk x	36	wks =	56,700.00		
8	Staff Training	\$ 15.00	/hr x	2	hrs/month x	10	months =	2,400.00		
Program Supplies										
2314	\$ 1,000.00	Staff Shirts								3,528.00
2332	\$ 300.00	Food								
2444	\$ 100.00	First Aid								
2591	\$ 128.00	Fingerprint	4 new staff							
2851	\$ 1,000.00	Rec Services								
2852	\$ 1,000.00	Equipment/Rec. Sups								
	\$ 3,528.00									
TOTAL REVENUE		\$ 69,552.00		TOTAL EXPENDITURES		\$ 71,968.00		TOTAL SALARIES		\$ (2,416.00)

REVENUE SALARIES SUPPLIES

<u>RACCOON CLUB</u>									
17	Participants @	\$	11.50	day x	180	days =	\$	35,190.00	
<u>Program Salaries</u>									
1	Rec Leader	\$	15.00	/hr x	20	hrs/wk x	36	wks =	\$ 10,800.00
2	Staff Training	\$	15.00	/hr x	2	hrs/month x	10	months =	\$ 600.00
<u>Program Supplies</u>									
2314	\$ 100.00	Staff Shirts							
2852	\$ 500.00	Rec. Supplies							
2591	\$ 64.00	Fingerprint							
	\$ 664.00								\$ 664.00
TOTAL REVENUE		\$35,190				TOTAL EXPENDITURES		\$12,064	TOTAL \$ 23,126.00

REVENUE SALARIES SUPPLIES

<u>SUMMER KIDS CAMP</u>									
15	Part @	\$	140.00	wk x	8	wks =	\$	16,800.00	
<u>Program Salaries</u>									
1	Site Supervisor	\$	16.50	/hr x	36	hrs/wk x	8	wks =	\$ 4,752.00
2	Rec. Leader	\$	15.00	/hr x	32	hrs/wk x	8	wks =	\$ 7,680.00
<u>Training</u>									
1	Site Supervisor	\$	16.50	/hr x	3	hrs =			\$ 49.50
10	Rec. Leader	\$	15.00	/hr x	3	hrs =			\$ 450.00
<u>Program Supplies</u>									
2076	\$ 50.00	Flyers							
2332	\$ 350.00	Food							
2314	\$ 100.00	Staff Shirts							
2444	\$ 100.00	First Aid							
2851	\$ 1,000.00	Rec. Services							
2852	\$ 500.00	Rec. Supplies							
	\$ 2,100.00								\$ 2,100.00
TOTAL REVENUE		\$ 16,800.00				TOTAL EXPENDITURES		\$ 15,031.50	TOTAL \$ 1,768.50

REVENUE SALARIES SUPPLIES

<u>JR. RECREATION LEADER</u>									
5	Part @	\$	100.00	wk x	1	program	\$	500.00	
<u>Program Salaries</u>									
1	Program Coordi	\$	16.00	/hr x	10	hrs/wk x	8	wks =	\$ 1,280.00
<u>Program Supplies</u>									
2076	\$ 50.00	Flyers							
2314	\$ 75.00	Staff Shirts							
2591	\$ 320.00	Fingerprinting							
	\$ 445.00								\$ 445.00
TOTAL REVENUE		\$ 500.00				TOTAL EXPENDITURES		\$ 1,725.00	TOTAL \$ (1,225.00)

REVENUE SALARIES SUPPLIES

SPRING BREAK CAMP

15	Part @	\$ 140.00	wk x	1	wks =	\$ 2,100.00	\$	2,100.00	
Program Salaries									
1	Site Supervisor	\$ 16.50	/hr x	36	hrs/wk x	1	wks =	\$ 594.00	\$ 1,554.00
2	Rec. Leader	\$ 15.00	/hr x	32	hrs/wk x	1	wks =	\$ 960.00	
Program Supplies									
2076	\$ 50.00	Office Supplies							\$ 360.00
2332	\$ 35.00	Food							
2444	\$ 25.00	First Aid							
2851	\$ 150.00	Rec. Services							
2852	\$ 100.00	Rec. Supplies							
	\$ 360.00								
TOTAL REVENUE		\$ 2,100.00						\$ 1,914.00	\$ 186.00
TOTAL EXPENDITURES									

REVENUE SALARIES SUPPLIES

FALL BREAK CAMP

15	Part @	\$ 84.00	wk x	1	wks =	\$ 1,260.00	\$	1,260.00	
Program Salaries									
1	Site Supervisor	\$ 16.50	/hr x	24	hrs/wk x	1	wks =	\$ 396.00	\$ 1,026.00
2	Rec. Leader	\$ 15.00	/hr x	21	hrs/wk x	1	wks =	\$ 630.00	
Program Supplies									
2076	\$ 50.00	Office Supplies							\$ 160.00
2444	\$ 25.00	First Aid							
2332	\$ 35.00	Food							
2852	\$ 50.00	Rec. Supplies							
	\$ 160.00								
TOTAL REVENUE		\$ 1,260.00						\$ 1,186.00	\$ 74.00
TOTAL EXPENDITURES									

REVENUE SALARIES SUPPLIES

WINTER BREAK CAMP

12	Part @	\$ 112.00	wk x	1	wks =	\$ 1,344.00	\$	3,024.00	
12	Part @	\$ 140.00	wk x	1	wks =	\$ 1,680.00			
Program Salaries									
1	Site Supervisor	\$ 16.50	/hr x	42	hrs/wk x	2	wks =	\$ 1,386.00	\$ 2,646.00
2	Rec. Leader	\$ 15.00	/hr x	21	hrs/wk x	2	wks =	\$ 1,260.00	
Program Supplies									
2076	\$ 50.00	Office Supplies							\$ 210.00
2444	\$ 25.00	First Aid							
2851	\$ 35.00	Food							
2852	\$ 100.00	Rec. Supplies							
	\$ 210.00								
TOTAL REVENUE		\$ 3,024.00						\$ 2,856.00	\$ 168.00
TOTAL EXPENDITURES									

AQUATICS

		<u>REVENUE</u>				<u>SALARIES</u>				<u>SUPPLIES</u>				
<u>JUNIOR DOLPHIN SWIM LESSONS</u>														
15	Participants @	\$	60.00	session x	4	session =	\$	3,600.00						
Program Salaries														
2	Swim Instructor	\$	15.00	/hr x	9	hrs/wk x	8	wks =						
1	Head Guard	\$	16.00	/hr x	11	hrs/wk x	8	wks =						
1	Lifeguards	\$	15.00	/hr x	8	hrs/wk x	8	wks =						
5	Instructor Traini	\$	15.00	/hr x	2	hrs/wk x	2	wks =						
Program Supplies														
2076	\$	50.00	Flyers/Office Supplies											
2444	\$	500.00	First Aid											
2591	\$	96.00	Fingerprint											
2582	\$	100.00	Supplies											
2591	\$	550.00	Foothill Pool Rental											
	\$	1,296.00												
TOTAL REVENUE		\$	3,600.00			TOTAL EXPENDITURES	\$	6,124.00			TOTAL	\$	(2,524.00)	

		<u>REVENUE</u>				<u>SALARIES</u>				<u>SUPPLIES</u>				
<u>HIGHLANDER DOLPHIN SWIM TEAM</u>														
50	Participants @	\$	100.00	ea. =	\$	5,000.00								
3	Participants @	\$	90.00	ea. =	\$	270.00								
2	Participants @	\$	80.00	ea. =	\$	160.00								
Program Salaries														
1	Hd Coach @	season	stipend of	\$	5,000.00	=	\$	5,000.00						
1	Asst @	season	stipend of	\$	3,000.00	=	\$	3,000.00						
0	Asst @	season	stipend of	\$	3,000.00	=	\$	-						
1	Head Guard	\$	16.00	hr/x	6	hrs/meet x	3	meets =						
1	Head Guard	\$	16.00	hr/x	3.5	hr/day	60	days =						
1	Lifeguard	\$	15.00	hr/x	3.25	hr/day	60	days =						
1	Lifeguard	\$	15.00	hr/x	6	hrs/meet x	3	meets =						
Program Supplies														
2076	\$	50.00	Flyers											
3214	\$	120.00	Clothes											
2591	\$	96.00	Fingerprints											
2591	\$	1,500.00	Highlands Pool Rental											
2851	\$	600.00	Staff reimbursements											
2852	\$	400.00	equipment											
	\$	2,766.00												
TOTAL REVENUE		\$	5,430.00			TOTAL EXPENDITURES	\$	17,609.00			TOTAL	\$	(12,179.00)	

YOUTH ACTIVITIES

JAM IN THE PARK										
12	Part @	\$ 30.00	wk x	1	program \$	360.00	\$			
Program Salaries										
2	Program Coordi	\$ 15.00	/hr x	3	hrs/wk x	3	wks =	\$ 270.00	\$	270.00
Program Supplies										
2852	\$ 75.00	Supplies							\$	75.00
	\$ 75.00									
TOTAL REVENUE									\$ 360.00	\$ 360.00
TOTAL EXPENDITURES									\$ 345.00	\$ 15.00

PARK SPOTLIGHT SERIES										
10	Part @	\$ 5.00	wk x	3	program \$	150.00	\$			
Program Salaries										
2	Program Coordi	\$ 15.00	/hr x	3	hrs/wk x	3	wks =	\$ 270.00	\$	270.00
Program Supplies										
2852	\$ 20.00	Supplies							\$	20.00
	\$ 20.00									
TOTAL REVENUE									\$ 150.00	\$ 290.00
TOTAL EXPENDITURES									\$ 290.00	\$ (140.00)

FACILITY RENTALS

GYM RENTALS										
300	Hrs @	\$ 55.00	ea. =	\$ 16,500.00	(Capehart)	\$				
25	Hrs @	\$ 40.00	ea. =	\$ 1,000.00	(Ridgepoint)	\$				17,500.00
Program Salaries										
1	Rec. Leader	\$ 15.00	/hr x	400	hrs =	\$ 6,000.00		\$		6,225.00
1	Training	\$ 15.00	/hr x	15	hrs =	\$ 225.00				
Program Supplies										
2591	\$ 64.00	Fingerprinting								164.00
2314	\$ 100.00	Staff Shirts								
	\$ 164.00									
TOTAL REVENUE									\$ 17,500.00	\$ 6,389.00
TOTAL EXPENDITURES									\$ 6,389.00	\$ 11,111.00

FREEDOM PARK PICNIC RENTALS										
Total Revenue										\$24,400
(November thru February: \$0./Mar/Apr/May/June/July/Aug/Sep/Oct:\$3050;)										
TOTAL REVENUE									\$24,400	\$0
TOTAL EXPENDITURES									\$0	\$24,400.00
BUILDING RENTALS										
Community Center										\$28,000
Recreation Center										\$10,000
										38,000.00

TOTAL REVENUE	\$38,000	TOTAL EXPENDITURES	\$0	REVENUE	TOTAL SALARIES	\$ 38,000.00
BIRTHDAY PARTIES						
3	10 or less	\$ 200.00	ea. =	\$ 600.00		
7	11-29 kids	\$ 250.00	ea. =	\$ 1,750.00		
1	30+ kids	\$ 300.00	ea. =	\$ 300.00		
Program Salaries						
2	Rec. Leader	\$ 15.00	/hr x	44	\$ 660.00	
5	Training	\$ 15.00	/hr x	20	\$ 300.00	
Program Supplies						
2076	\$ 50.00 Flyers					\$ 425.00
2444	\$ 75.00 First Aid Supplies					
2852	\$ 300.00 Equipment (start-up cost)					
	\$ 425.00					
TOTAL REVENUE		\$ 2,650.00		\$ 1,385.00		\$ 1,265.00

ADULT PROGRAMS

	REVENUE	SALARIES	SUPPLIES
HARVEST TIME			
30	Participants @ \$ 40.00	ea. =	\$ 1,200.00
20	Lunch @ \$ 3.00	ea. =	\$ 2,160.00
		weeks	36
Program Salaries			
1	Instructor \$ 25.00	/hr x	5
1	Food Reimburs. \$ 20.00	/wk x	36
		hr/wk x	36
		wks =	4,500.00
		weeks	720.00
Program Supplies			
2332	\$ 200.00 Food		
2851	\$ 300.00 Guest presenters		
2852	\$ 100.00 Rec. Supplies		
	\$ 600.00		
TOTAL REVENUE	\$ 3,360.00		\$ 5,220.00
TOTAL EXPENDITURES		\$ 5,820.00	\$ (2,460.00)

SENIOR MOVIE DAY

125	Participants @ \$ 1.00	ea. =	\$ 125.00
Program Salaries			
0	Instructor \$ -	/hr x	0
		hr/wk x	6
		wks =	-
Program Supplies			
2332	\$ 75.00 Refreshment supplies		
2852	\$ 100.00 Movie Rental		
	\$ 175.00		
TOTAL REVENUE	\$ 125.00		\$ 175.00
TOTAL EXPENDITURES		\$ 800.00	\$ (50.00)
ADULT ART CLASS			
20	Participants @ \$ 40.00	ea. =	\$ 800.00
Program Salaries			
1	Instructor \$ 16.00	/hr x	24
		/session	2
		sessions=	768.00
Program Supplies			
2852	\$ 100.00 Supplies		
			\$ 100.00

	<u>REVENUE</u>		<u>SALARIES</u>		<u>SUPPLIES</u>	
PEE WEE SPORTS						
15	Participants @	\$ 60.00	/session	2	sessions \$ 1,800.00	\$ 1,800.00
<u>Salaries</u>						
2	Rec. Leader	\$ 15.00	/hr x	2.5	hrs/wk x 12	weeks = \$ 450.00
<u>Supplies</u>						
2314	\$ 150.00	Shirts				\$ 200.00
2852	\$ 25.00	Equipment				
2444	\$ 25.00	First Aid				
	\$ 200.00					
TOTAL REVENUE	\$	1,800.00		TOTAL EXPENDITURES	\$	650.00
				TOTAL	\$	1,150.00

	<u>REVENUE</u>		<u>SALARIES</u>		<u>SUPPLIES</u>	
PEE WEE BASKETBALL (WINTER & SPRING)						
20	Participants @	\$ 60.00	/session	2	sessions \$ 2,400.00	\$ 2,400.00
<u>Salaries</u>						
2	Rec. Aid	\$ 15.00	/hr x	2.5	hrs/wk 12	weeks = \$ 900.00
<u>Supplies</u>						
2076	\$ 225.00	Shirts				\$ 225.00
	\$ 225.00					
TOTAL REVENUE	\$	2,400.00		TOTAL EXPENDITURES	\$	1,125.00
				TOTAL	\$	1,275.00

	<u>REVENUE</u>		<u>SALARIES</u>		<u>SUPPLIES</u>	
YOUTH BASKETBALL 2/3 GRADE (WINTER)						
30	Participants @	\$ 85.00	ea. =	\$ 2,550.00		\$ 2,550.00
<u>Program Salaries</u>						
2	Officials @	\$ 17.00	/hr x	12	games =	\$ 408.00
1	Score @	\$ 15.00	/hr x	12	games =	\$ 180.00
2	Coaches	\$ 15.00	/hr x	1.5	hrs = 6	practices \$ 270.00
2	Coaches	\$ 15.00	/hr x	6	games =	\$ 180.00
<u>Program Supplies</u>						
2591	\$ 32.00	Finger prints			(4 teams- 6 games each team)	(4 teams/week of practice - 6 practices)
2444	\$ 25.00	First Aid				\$ 332.00
2852	\$ 25.00	Equipment/Awards				
2314	\$ 250.00	Shirts				
	332.00					
TOTAL REVENUE	\$	2,550.00		TOTAL EXPENDITURES	\$	1,370.00
				TOTAL	\$	1,180.00

REVENUE SALARIES SUPPLIES

<u>YOUTH BASKETBALL 2/3 GRADE (SPRING)</u>									
25	Participants @	\$ 85.00	ea. =	\$ 2,125.00					
<u>Program Salaries</u>									
2	Officials @	\$ 17.00	/hr x	12	games =	\$ 408.00		\$ 1,038.00	
1	Score @	\$ 15.00	/hr x	12	hrs =	\$ 180.00			
2	Coaches	\$ 15.00	/hr x	1.5	practices	\$ 270.00			
2	Coaches	\$ 15.00	/hr x	6	games =	\$ 180.00			
<u>Program Supplies</u>									
2591	\$ -	Finger prints		(4 teams- 6 games each team)				\$	225.00
2314	\$ 225.00	Shirts							
		225.00							
TOTAL REVENUE		\$ 2,125.00			TOTAL EXPENDITURES	\$ 1,263.00		TOTAL	\$ 862.00
<u>YOUTH BASKETBALL 4/5 GRADE (WINTER)</u>									
30	Participants @	85.00	ea. =	\$2,550					1,038.00
<u>Program Salaries</u>									
2	Officials @	\$ 17.00	/hr x	12	games =	\$ 408.00			
1	Score @	\$ 15.00	/hr x	12	hrs =	\$ 180.00			
2	Coaches	\$ 15.00	/hr x	1.5	practices	\$ 270.00			
2	Coaches	\$ 15.00	/hr x	6	games =	\$ 180.00			
<u>Program Supplies</u>									
2076	\$ -	Flyers		(4 teams- 6 games each team)					332.00
2591	\$ 32.00	Finger prints							
2444	\$ 25.00	First Aid							
2852	\$ 25.00	Equipment/Awards							
2314	\$ 250.00	Shirts							
		332.00							
TOTAL REVENUE		\$ 2,550			TOTAL EXPENDITURES	\$ 1,370		TOTAL	\$ 1,180.00

<u>YOUTH BASKETBALL 4/5 GRADE (SPRING)</u>									
25	Participants @	\$ 85.00	ea. =	\$ 2,125					
<u>Program Salaries</u>									
2	Officials @	\$ 17.00	/hr x	12	games =	\$ 408.00			
1	Score @	\$ 15.00	/hr x	12	hrs =	\$ 180.00			
2	Coaches	\$ 15.00	/hr x	1.5	practices	\$ 270.00			
2	Coaches	\$ 15.00	/hr x	6	games =	\$ 180.00			
<u>Program Supplies</u>									
2591	\$ -	Finger prints		(4 teams- 6 games each team)					225.00
2314	\$ 225.00	Shirts							
		225.00							
TOTAL REVENUE		\$ 2,125.00			TOTAL EXPENDITURES	\$ 1,038.00		TOTAL	\$ 1,038.00

<u>YOUTH BASKETBALL 4/5 GRADE (SPRING)</u>									
25	Participants @	\$ 85.00	ea. =	\$ 2,125					
<u>Program Salaries</u>									
2	Officials @	\$ 17.00	/hr x	12	games =	\$ 408.00			
1	Score @	\$ 15.00	/hr x	12	hrs =	\$ 180.00			
2	Coaches	\$ 15.00	/hr x	1.5	practices	\$ 270.00			
2	Coaches	\$ 15.00	/hr x	6	games =	\$ 180.00			
<u>Program Supplies</u>									
2591	\$ -	Finger prints		(4 teams- 6 games each team)					225.00
2314	\$ 225.00	Shirts							
		225.00							
TOTAL REVENUE		\$ 2,125.00			TOTAL EXPENDITURES	\$ 1,038.00		TOTAL	\$ 1,038.00

\$ 225.00 TOTAL REVENUE \$2,125 TOTAL EXPENDITURES \$1,263 TOTAL \$ 862.00

		<u>REVENUE</u>		<u>SALARIES</u>		<u>SUPPLIES</u>	
YOUTH BASKETBALL 6/7 GRADE (WINTER)							
30	Participants @	85.00	ea. =	\$2,550			
<u>Program Salaries</u>							
2	Officials @	\$ 17.00	/hr x	12	games =	\$ 408.00	
1	Score @	\$ 15.00	/hr x	12	hrs =	\$ 180.00	1,038.00
2	Coaches	\$ 15.00	/hr x	1.5	hrs = 6 practices	\$ 270.00	
2	Coaches	\$ 15.00	/hr x	6	games =	\$ 180.00	
<u>Program Supplies</u>							
2591	\$ 32.00	Finger prints			(4 teams - 1.5 hours/week of practice - 6 practices)		332.00
2444	\$ 25.00	First Aid					
2852	\$ 25.00	Equipment/Awards					
2314	\$ 250.00	Shirts					
	\$ 332.00						
TOTAL REVENUE				\$2,550	TOTAL EXPENDITURES	\$1,370	TOTAL \$ 1,180.00

		<u>REVENUE</u>		<u>SALARIES</u>		<u>SUPPLIES</u>	
YOUTH BASKETBALL 6/7 GRADE (SPRING)							
25	Participants @	85.00	ea. =	\$2,125			
<u>Program Salaries</u>							
2	Officials @	\$ 17.00	/hr x	12	games =	\$ 408.00	
1	Score @	\$ 15.00	/hr x	12	hrs =	\$ 180.00	1,038.00
2	Coaches	\$ 15.00	/hr x	1.5	hrs = 6 practices	\$ 270.00	
2	Coaches	\$ 15.00	/hr x	6	games =	\$ 180.00	
<u>Program Supplies</u>							
2591	\$ -	Finger prints			(4 teams - 6 games each team)		225.00
2852	\$ 225.00	Shirts					
	\$ 225.00						
TOTAL REVENUE				\$2,125	TOTAL EXPENDITURES	\$1,263	TOTAL \$ 862.00

TRUSD SPORTS

		<u>REVENUE</u>		<u>SALARIES</u>		<u>SUPPLIES</u>	
TRUSD BASKETBALL (ELEM. & MIDDLE SCHOOL)							
20	Teams	\$ 450.00	ea. =	\$ 9,000.00			
<u>Program Salaries</u>							
2	Officials @	\$ 17.00	/hr x	74	games =	\$ 2,516.00	
1	Rec Leader	\$ 15.00	/hr x	74	hrs =	\$ 1,110.00	
<u>Program Supplies</u>							
2314	\$ 50.00	First Aid					264.00
2591	\$ 64.00	Finger prints					
				\$ 9,000.00	TOTAL EXPENDITURES	\$ 3,626.00	TOTAL \$ 264.00

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

**Resolution #606
APPROPRIATIONS LIMIT SCHEDULE**

**FISCAL YEAR 2021/2022
NORTH HIGHLANDS RECREATION AND PARK DISTRICT**

WHEREAS, the voters of the State of California on November 6, 1979 added Article XIII B to the State Constitution placing various limitations on the appropriations of the State and local governments; and

WHEREAS, Article XIII B provides that the appropriations limit of Fiscal Year 2021-2022 is calculated by adjusting the base year appropriations limit of Fiscal Year 2020-2021 for changes in the living and population, said calculations attached hereto and by this reference incorporated herein; and

WHEREAS, the District has complied with the provisions of Article XIII B and Section 7900 et seq. of the Government Code in determining the appropriations limit for the Fiscal Year 1978-79;

NOW, THEREFORE, the Board does resolve as follows:

Section 1. The appropriation limit in the Fiscal Year 2021-2022 shall be \$7,552,916 for the District.

Patrick Williams
Vice Chairperson, Board of Directors

AYES:

NAYS:

ABSTAIN:

ABSENT:

Revised 2020/2021 Appropriations \$7,216,621

2021-2022 calculations

Per Capita Income Change = 1.0573%

Populations Change for County x= 1.0058%

= 1.0634%

$\$7,216,621 \times 1.0466\% = \$7,216,621$

Appropriation Limit for 2021/2022 - \$7,552,916

NORTH HIGHLANDS
RECREATION AND PARK DISTRICT

FINAL
COMMUNITY FACILITY DISTRICT NO. 2016-01
ELVERTA PARK SUBDIVISION
CHERRY BLOSSOM PARK

August 12, 2021

Honorable Chairperson and Members of the Board of Directors,



Attached you will find the proposed FY 2021-2022 Final Community Facility District No. 2016-01 Elverta Park/Cherry Blossom Park Budget.

Property owners pay an annual fee (Special Tax) to the district for maintenance of Cherry Blossom Park and surrounding street and frontage landscaping located in the Elverta Park subdivision. The NHRPD contracts with SCI Consultants to prepare the annual revenue statements and fee schedule. District staff prepares the expenditures. This Special Tax is adjusted annually using the Bay Area CPI (Consumer's Price Index).

Revenues

- All 225 parcels located within the CFD have been developed or permits issued. As a result, the 225 parcels will be charged the Special Tax fee annually. Based upon the CPI, the Special Tax rate for FY 2021-2022 has been adjusted by 2.00%. The Special Tax for each of the 225 parcels is \$541.74 or \$121,892 total. This represents an increase of \$12.18 per parcel over the previous year's Special Tax fee. Additionally, the District projects a Carry-Over of \$61,910 from FY 2020-2021 and interest income of \$346 for a **total available revenue of \$184,148 for FY 2021-2022.**

Expenditures

- The Elverta Park CFD is supported by part time staff and a portion of a full time district maintenance worker which is charged back to the CFD. Park expenses include prorated salaries and benefits, water, fuel, rents and leases, electrical, small equipment and tools, refuse, etc. **Total budget expenditures for FY 2021-2022 is \$103,763.**

Reserves

- The district is obligated to set aside funds annually to pay for future park improvements and equipment replacement. **The district is contributing \$20,385 for the reserve account.**

Contingency

- The contingency fund is available to the district to have readily available funds for unexpected financial issues or unbudgeted needs for the CFD. Unused contingency funds will carry-over into the following year's budget and could be used to supplement the reserve account. **The district has budgeted \$60,000 for the contingency fund.**

FY 2021-2022 Revenues, Expenditures, Reserves and Contingency Funds

▪ Revenue	\$184,148
▪ Expenditures	103,763
▪ Reserves	20,385
▪ Contingency	60,000

Summary

The District implemented Sacramento County’s Dry Period Financing plan in FY 2020-2021. Dry Period Financing is a tool that is available to the district that ensures that the district will always have sufficient funds available during the time period between Cash Disbursements, which generally occurs evenly throughout the year, and Cash Receipts, which are more cyclical, such as property taxes and deferred revenues. Dry Period Financing will always ensure that the district has sufficient funds available to remain solvent throughout the fiscal year.

As previously mentioned, the district has started the process of setting aside funding annually to pay for future park improvements and equipment replacement. In doing so, there should be sufficient funds available in 10-15 years to begin replacing aging park equipment and facilities. This is a self-funded program that should not require the district’s General Fund (separate from the CFD), to supplement funding to help pay for future park equipment replacement and park improvement costs. Reserve funds can also be used to supplement the park equipment and facilities should there be a determination to do so.

The Elverta Park CFD is well funded for FY 2021-2022. There is sufficient operating capital and contingency funds available should additional funding become necessary.

RESOLUTION #607

**BEFORE THE GOVERNING BOARD OF
THE NORTH HIGHLANDS RECREATION AND PARK DISTRICT**

County of Sacramento, State of California

**RESOLUTION ADOPTING CHERRY BLOSSOM PARK (COMMUNITY FACILITIES DISTRICT NO.
2016-01 ELVERTA PARK) FINAL BUDGET**

WHEREAS, hearings have been terminated during which time all additions and deletions to the proposed budget for 2021/2022 were made, and

THEREFORE, IT IS HEREBY RESOLVED in accordance with Section 29089 of the Government Code, the Preliminary Budget for the Fiscal Year 2021/2022 be and is hereby adopted in accordance with the following:

(1) Salaries and employee benefits	<u>\$ 60,438</u>
(2) Services and supplies	<u>\$ 43,325</u>
(3) Other Charges	<u> </u>
(4) Fixed Assets:	
(A) Land	<u> </u>
(B) Structures and Improvements	<u>\$ 0</u>
(C) Equipment	<u>\$ 0</u>
(5) Expenditure transfer	<u> </u>
(6) Contingencies	<u>\$ 60,000</u>
(7) Provision for reserve increases	<u>\$ 20,385</u>
 TOTAL BUDGET REQUIREMENTS	 <u><u>\$ 184,148</u></u>

BE IT FURTHER RESOLVED that the means of financing the expenditure program will be by monies derived from Revenue to Accrue, Fund Balance Available, and Property Taxes

BE IT FURTHER RESOLVED that the Preliminary Budget be and is hereby adopted in accordance with the listed attachments which show in detail the approved appropriations, revenues and methods of financing, appropriations limit, total annual appropriations subject to limitation attached hereto and by reference made a part hereof.

Patrick Williams
Chairperson, Board of Directors

AYES:
NAYS:
ABSTAIN:
ABSENT:

REVENUE 2021-2022 FISCAL YEAR FINAL BUDGET
NORTH HIGHLANDS RECREATION AND PARK DISTRICT COMMUNITY FACILITY DISTRICT NO. 2016-01 ELVERTA PARK

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>ACTUAL</u> <u>2016/17</u>	<u>ACTUAL</u> <u>2017/2018</u>	<u>ACTUAL</u> <u>2018/2019</u>	<u>ACTUAL</u> <u>2019/2020</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>PRELIMINARY</u> <u>2021/2022</u>	<u>FINAL</u> <u>2021/2022</u>
94941000	Interest Income	<u>0.00</u>	<u>0.00</u>	<u>313.00</u>	<u>467.00</u>	<u>330.00</u>	<u>346.00</u>	<u>346.00</u>
	TOTAL:	0.00	0.00	313.00	467.00	330.00	346.00	346.00
96960300	Special Assessment	0.00	0.00	62,573.22	188,493.35	0.00	121,892.00	121,892.00
	TOTAL:	0.00	0.00	62,573.22	188,493.35	0.00	121,892.00	121,892.00
97979000	Misc Other	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>96,945.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL:	0.00	0.00	0.00	96,945.00	0.00	0.00	0.00
9000	TOTAL	<u>0.00</u>	<u>0.00</u>	<u>62,886.22</u>	<u>92,015.35</u>	<u>330.00</u>	<u>122,238.00</u>	<u>122,238.00</u>
7400000	CARRY OVER*							
	Unreserved Fund Balance	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>40,194.85</u>	<u>0.00</u>	<u>24,825</u>	<u>61,910</u>
	GRAND TOTAL	<u>0.00</u>	<u>0.00</u>	<u>62,886.22</u>	<u>132,210.20</u>	<u>330.00</u>	<u>147,063</u>	<u>184,148</u>

**EXPENDITURE 2021-2022 FISCAL YEAR FINAL BUDGET
NORTH HIGHLANDS RECREATION AND PARK DISTRICT COMMUNITY FACILITY DISTRICT NO. 2016-01 ELVERTA PARK**

<u>CODE CLASSIFICATION</u>	<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>ACTUAL 2019/2020</u>	<u>ACTUAL 2020/2021</u>	<u>PRELIM 2021/2022</u>	<u>FINAL 2021/2022</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
<u>Salaries and Employee Benefits</u>									
1110 Sal & Wages, FT	0	7,482	17,268.05	26,582.20	31,526	31,526	0	0	31,526
1122 Sal & Wages, PT	0	2,704	5,213.50	10,976.00	12,500	12,500	0	0	12,500
1210 Retirement	0	478	1,381.46	1,552.87	2,522	2,522	0	0	2,522
1220 OASDI	0	779	1,677.28	2,658.36	3,368	3,368	0	0	3,368
1230 Insurance	0	1,091	5,702.25	7,213.11	5,640	8,031	0	0	8,031
1240 Worker's Comp.	0	0	2,310.25	3,742.83	3,100	2,001	0	0	2,001
1250 Unemployment	0	0	<u>77.90</u>	<u>162.79</u>	<u>490</u>	<u>490</u>	0	0	<u>490</u>
1000 TOTAL	0	12,533	33,630.69	52,888.16	59,146	60,438	0	0	60,438
<u>Services & Supplies</u>									
2005 Adv/Legal Notice	0	0	0.00	155.00	155	155	155	0	0
2104 Agri/Hort Sups	0	0	776.80	0.00	750	750	0	0	750
2111 Bldg. Mtnc. Svcs	0	0	0.00	0.00	200	200	0	0	200
2122 Chemical Supplies	0	0	0.00	0.00	150	150	0	0	150
2142 Land Imp Supplies	0	0	1,903.43	1,330.56	1,400	1,400	0	0	1,400
2191 Electricity	0	0	295.04	736.76	900	900	0	0	900
2193 Refuse	0	0	401.67	0.00	1,200	1,200	0	0	1,200
2198 Water	0	0	32,192.48	29,714.16	24,000	24,000	0	0	24,000
2205 Auto Mtnc Svc	0	0	1,059.98	0.00	600	600	0	0	600
2211 Constr Equip Serv.	0	0	709.60	0.00	150	150	0	0	150
2226 Expend Tools	0	0	231.59	0.00	300	300	0	0	300
2236 Fuels & Lubes	0	0	2,000.00	2,000.00	2,000	2,000	0	0	2,000
2275 Rents & Leases	0	0	0.00	0.00	500	500	0	0	500
2281 Shop Equip Serv.	0	0	111.31	0.00	100	100	0	0	100
2292 Other Equip Sups	0	0	3,561.67	0.00	250	250	0	0	250
2314 Clothing	0	0	0.00	0.00	200	200	0	0	200
2444 Medical Sups	0	0	0.00	0.00	100	100	0	0	100
2505 Accounting	0	0	1,500.00	1,500.00	1,500	1,500	1,500	0	0
2591 Other Prof Svc	0	10,783	13,016.24	8,869.24	8,870	8,870	8,608	0	262
2000 TOTAL	0	10,783	57,759.81	44,305.72	43,325	43,325	10,263	0	33,062
TOTAL	0	23,316	91,390.50	97,193.88	102,471	103,763	10,263	0	93,500

CONTINGENCY	<u>0</u>	<u>0</u>	<u>18,271.00</u>	<u>0.00</u>	<u>148,814</u>	<u>\$60,000</u>
RESERVE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>\$20,385</u>
	0	23,316	109,661.50	97,193.88	251,285	184,148

SALARIES 2021-2022 FISCAL YEAR FINAL BUDGET
NORTH HIGHLANDS RECREATION AND PARK DISTRICT COMMUNITY FACILITY DISTRICT
NO. 2016-01 ELVERTA PARK

MAINTENANCE DIVISION

FULL TIME SALARIES

	<u>MAINTENANCE PERSON</u>					
{3554}	\$1,640.31	x	19	PAY PERIODS =	\$31,165.89	\$31,526
	\$ 40.00	STIPEND PER MONTH (PHONE)	X 9 MONTHS =		<u>\$360.00</u>	
	<u>PART TIME SEASONAL MAINTENANCE WORKER</u>				\$12,500.00	
						<u>\$12,500</u>
	TOTAL FULL-TIME & PART-TIME SALARIES:					\$44,026

MAINTENANCE BENEFITS

<u>EMPLOYEE</u>	<u>RETIREMENT</u>					
1	\$31,526	x	8.000%	=	\$2,522.07	\$2,522
	<u>OASDI</u>					
	\$44,026	x	7.65%	=	\$3,367.98	\$3,368
	<u>INSURANCE</u>					\$8,031
	<u>Medical</u>					
1	\$763.76	x		5 MOS =	\$3,818.80	
1	\$840.14	x		4 MOS =	<u>\$3,360.56</u>	
					\$7,179.36	
	<u>Dental</u>					
1	\$ 88.00	x	1x	4 MOS =	\$352.00	
1	\$ 100.00	x	1x	5 MOS =	<u>\$500.00</u>	
					\$852.00	
	<u>WORKER'S COMP</u>					
	\$44,026	x	9.54%	=	\$4,200.07	
(VOL.)	\$0	x	9.54%	=	<u>\$0.00</u>	
					\$4,200.07	
	Experience Modification			x	<u>0.85</u>	
					\$3,622.56	\$2,001
	<u>UNEMPLOYMENT</u>					
	\$14,000.00	x	3.50%	=	\$490.00	\$490
	Total Maintenance Benefits					<u>\$16,412</u>
TOTAL CHERRY BLOSSOM SALARIES AND BENEFITS						\$60,438

ADMINISTRATION SERVICES FY 2021/2022 FINAL BUDGET
NORTH HIGHLANDS RECREATION AND PARK DISTRICT COMMUNITY FACILITY DISTRICT
NO. 2016-01 ELVERTA PARK

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>DESCRIPTION</u>
2005	Adv./Legal Notice	155	Preliminary Budget Legal Notice
2505	Accounting	1,500	Cherry Blossom Audit
2591	Other Prof Svcs	8,608	SCI Fees; Levies
2000	TOTAL	10,263	
<u>FIXED ASSETS</u>			
4303	Equipment	0	
4000	TOTAL FIXED ASSETS	0	

MAINTENANCE SERVICES FY 2021/2022 FINAL BUDGET
NORTH HIGHLANDS RECREATION AND PARK DISTRICT COMMUNITY FACILITY DISTRICT
NO. 2016-01 ELVERTA PARK

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>DESCRIPTION</u>
2104	Agri/Hort	750	Landscape material
2111	Bldg Mtnc Svcs	200	
2122	Chemical Supplies	150	
2142	Land Imp Sup	1,400	
2191	Electricity	900	Electricity (parks,lights,bldgs)
2193	Refuse	1,200	Trash removal;dump station
2198	Water	24,000	Water parks & facilities
2205	Auto Mtnc Svc	600	
2211	Constr Equip Serv.	150	
2226	Expend Tools	300	
2236	Fuels & Lubes	2,000	Maintenance Vehicles/Mowers
2275	Rents & Leases	500	
2281	Shop Equip Serv	100	
2292	Other Equip Sups	250	
2314	Clothing	200	
2444	Medical	100	
2591	Other Prof Svcs	262	
2000	TOTAL	33,062	
<u>FIXED ASSETS</u>			
4201	Building Improvement	0	
4202	Structure Improvement	0	
4303	Equipment	0	
4000	TOTAL FIXED ASSETS	0	

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT AUGUST 2021
(Bills paid in July 2021)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>		<u>AMOUNT</u>
<u>BENEFITS</u>					
1210	Retirement	Voya	Jul-21	\$	5,862.58
1230	Insurance	California Choice	Aug-21	\$	8,611.95
1230	" " "	CoPower	Aug-21	\$	968.00
1240	Workers' Comp	CAPRI	1ST QTR.	\$	9,039.25
	Total				24,481.78
<u>SERVICES & SUPPLIES</u>					
2005	Adv./Legal Notice	Sac Bee	FY2021/22 Prelim Budget Legal Notice	\$	419.75
2029	Bus/Conf Exp	USBank	Hyatt Regency (CARPD Conf.)	\$	2,441.50
2039	Emp Trans - Mileage	Graham, Scott	Jun 2021	\$	36.96
2039	" " "	Musser, Sarah	Jun 2021	\$	236.60
2039	" " "	Robertson, Rachel	Jun 2021	\$	229.38
2039	" " "	Harding, Crystal	Jun 2021	\$	236.32
2051	Insurance	CAPRI	1st half Liability Coverage	\$	49,356.00
2061	Membership	CPRS	Membership	\$	555.00
2061	" " "	CARPD	Membership	\$	2,500.00
2076	Office Sup	Caltronics	Copies	\$	269.31
2076	" " "	Walkers Express	Supplies	\$	90.36
2076	" " "	Walkers Express	Supplies	\$	170.56
2076	" " "	USBank	Amazon (recording tapes)	\$	19.28
2076	" " "	Caltronics	Copies	\$	142.56
2076	" " "	Walkers Express	Supplies	\$	116.05
2081	Postage	Petty Cash	Postage	\$	46.35
2104	Agri/Hort	Steve's Rock	Topsoil	\$	39.87
2104	" " "	Steve's Rock	Backfill Dirt	\$	21.55
2111	Bldg Maint. Serv.	USBank	J&J Locksmith (Keys)	\$	299.01
2112	Bldg Maint. Sup	Home Depot	Supplies	\$	148.37
2112	" " "	Home Depot	Supplies	\$	19.36
2112	" " "	Home Depot	Supplies	\$	9.20
2112	" " "	Home Depot	Supplies	\$	18.25
2112	" " "	Home Depot	Supplies	\$	110.86
2112	" " "	USBank	BR Funsten/Home Depot (Supplies	\$	97.47
2112	" " "	Home Depot	Supplies	\$	162.26
2112	" " "	Petty Cash	Supplies	\$	35.20
2142	Land Imp Sup	Sprinkler Service	Supplies	\$	581.49
2142	" " "	Sprinkler Service	Supplies	\$	808.69
2162	Paint Sup	Home Depot	Supplies	\$	62.41
2168	Plumbing	Home Depot	Supplies	\$	7.52
2191	Electric	SMUD	3548415 3244 Freedom Park	\$	170.91
2191	" " "	SMUD	7000000346 District	\$	2,261.73
2191	" " "	SMUD	2919472 Rec/Dudley BLDG 1472	\$	95.12
2191	" " "	SMUD	2733018 Aztec	\$	987.15
2192	Nat'l Gas	PG&E	8802679102-5 3829 Stephen Drive	\$	8.31
2192	" " "	PG&E	2198624112-9 7916 Aztec BLDG 518	\$	40.11
2192	" " "	PG&E	0593497194-5 7916 Aztec BLDG 5360	\$	-
2193	Refuse	Republic Servie	3929 Karl, 7916 Aztec Way, 6040 Watt	\$	421.12
2193	" " "	Public Works	Dump	\$	100.00

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT AUGUST 2021
(Bills paid in July 2021)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>		<u>AMOUNT</u>
2195	Sewage	Sac Utilities	3929 Karl Dr.	\$	-
2195	" " "	Sac Utilities	3911 Blackfield Dr.	\$	-
2195	" " "	Sac Utilities	2802 Perrin	\$	200.11
2195	" " "	Sac Utilities	3843 Bainbridge	\$	-
2195	" " "	Sac Utilities	7916 Aztec	\$	-
2195	" " "	Sac Utilities	6040 Watt	\$	-
2197	Tele & Teleg	AT&T	Service - Capehart	\$	82.03
2197	" " "	Comcast	Service - Shop	\$	89.83
2197	" " "	Comcast	Service - District	\$	269.20
2197	" " "	Telepacific	Service	\$	1,139.54
2198	Water	Sac Suburban	Memorial, Larchmont, Brock #1, Brock #2, Navaho Bldg 518, Navaho bldg 539, Navaho/chip Karl Dr., Strizek, Karl&Rosario, Planehaven, Wings	\$	5,331.39
2198	" " "	Sac Suburban	Way, 6040 Watt, Freedom, Softball Complex	\$	6,015.93
2198	" " "	CA/American	Chardonay	\$	1,830.72
2198	" " "	CA/American	Sierra	\$	565.36
2205	Auto Maint. Serv	Petty Cash	Service	\$	10.00
2211	Constr Equip Svc	Turf Star	Service	\$	1,134.11
2226	Expend Tools	CH Mowers	Tools	\$	109.28
2236	Fuel & Lube	C.U.S.D.	APR/MAY/JUN	\$	4,322.34
2275	Rents & Leases	DLL Financial	Copier	\$	194.62
2275	" " "	Sac Valley Alarm	6040 Watt Quarterly (Jul/Aug/Sept)	\$	129.36
2275	" " "	Alhambra	water service	\$	138.79
2275	" " "	CIT - Avaya	phone equipment	\$	432.18
2275	" " "	USBank	United Service (porta potties)	\$	295.98
2275	" " "	DLL Financial	Copier	\$	186.28
2314	Clothing	Petty Cash	Thrift Store - Shirst	\$	10.58
2322	Custodial Sup	A1 Janitorial	Janitorial Supplies	\$	165.90
2322	" " "	A1 Janitorial	Janitorial Supplies	\$	462.72
2322	" " "	A1 Janitorial	Janitorial Supplies	\$	262.70
2322	" " "	A1 Janitorial	Janitorial Supplies	\$	175.27
2322	" " "	Doggie Walk Bags	Disposible poop bags	\$	267.34
2322	" " "	A1 Janitorial	Janitorial Supplies	\$	361.99
2332	Food	Petty Cash	DLS/Interviews/Staff Mtg./Emp Mtg.	\$	246.23
2444	Medical Supplies	Walkers	Supplies	\$	91.44
2531	Legal Service	Bart., Kron., Shan.	June 2021 service	\$	886.00
2591	Other Prof Serv.	Fulton El Camino	May 2021 patrol	\$	3,705.00
2591	" " "	Rapid First	Freedom Park	\$	238.00
2591	" " "	Clear Images Glass	Glass replacement CC	\$	823.54
2591	" " "	USBank	AceTowing/Terminix/LockMaster/ Streamline/Adobe/Microsoft/Zoom/When Work (Serv./Programs/Locks)	\$	829.86
2591	" " "	SAC County Taxes	Copier tax	\$	178.28
2591	" " "	SAC County Env.	Service Charge	\$	256.00
2591	" " "	Fulton El Camino	June 2021 patrol	\$	4,030.00
2591	" " "	Petty Cash	TRUSD (DOJ/PPD)	\$	47.00
2851	Recreation Serv	USBank	Sac4Kids (SKC)	\$	98.00
2851	" " "	Petty Cash	Wood Carvimg - SKC	\$	100.00
2852	Recreation Sup	USBank	Amazon, Target, Dollar Tree, RiteAid, Smar & Final, Discount Sch., (SKC, credit)	\$	157.61

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT AUGUST 2021
(Bills paid in July 2021)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
2898	Other Oper Exp	NHRPD - BANK FEES	(Merchant Fees- Jun \$44.95/Jul \$44.95/June - Bank Fees \$57.42/July - Active Fee \$)	\$ 440.41
2898	" " "	USBank	Sac County (parking)	\$ 10.50
TOTAL				\$ 99,693.36

FIXED ASSETS

4201	Building Improvement			
4202	Structures			
4303	Equipment			
TOTAL				\$ -

Total District Salaries	(JULY 3 PAY DAY)	\$ 89,600.23
Total District EDD	(JULY 3 PAY DAY)	\$ 119.18
Total District OASDI	(JULY 3 PAY DAY)	\$ 6,586.39
		\$ 96,305.80

DISTRICT TOTALS **\$220,480.94**

9429	Building Rentals			\$ -
9646	Rec Fees & Charges	Harris, Pearline	Park Rental Cancellation	\$ 100.00
9646	" " "	May, Meghan	Park Rental Cancellation	\$ 140.00
9646	" " "	Montgomery, Mary Lou	Park Rental Cancellation	\$ 140.00
9646	" " "	Kamau, Jane	Summer Kids Camp	\$ 135.00

BOARD MEMBER

BOARD MEMBER

BOARD MEMBER

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT AUGUST 2021
(Bills paid in July 2021)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
<u>BENEFITS</u>				
1210	Retirement	VOYA	Jul-20	\$ -
1230	Insurance	CALIFORNIA CHOICE	Aug-20	\$ -
1230	" " "	COPOWER	Aug-20	\$ -
1240	" " "	CAPRI	1ST QTR	\$ 500.10
Total				500.10
<u>SERVICES & SUPPLIES</u>				
2005	Adv./Legal Notice	Sac Bee	FY2021/22 Prelim Budget Legal Notice	\$ 155.00
2142	Land Imp Sup	Sprinkler Service	Service	\$ 350.00
2191	Electric	SMUD	6696230 7955 Bing Drive PED	\$ 24.02
2191	" " "	SMUD	6696231 7931 Scotland Dr PED	\$ 23.65
2198	Water	CA/American	Cherry Blossom Park 7930 Little Plum IRRG	\$ 60.14
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive	\$ 0.75
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive IRRG	\$ 2,257.01
2198	" " "	CA/American	Cherry Blossome Park 2794 Napoleon IRRG	\$ 3,589.35
2236	Fuels & Lubes	C.J.U.S.D - FUEL	April 1st - June 30th 2020	\$ 500.00
TOTAL				\$ 6,959.92
<u>FIXED ASSETS</u>				
4201	Building Improvement			\$ -
4202	Structures			\$ -
4303	Equipment			\$ -
TOTAL				\$ -
Total District Salaries		(JULY 3 PAY DAY)		\$ -
Total District EDD		(JULY 3 PAY DAY)		\$ -
Total District OASDI		(JULY 3 PAY DAY)		\$ -
				<hr style="border: none; border-top: 1px solid black;"/>
DISTRICT TOTALS				\$7,460.02

BOARD MEMBER

BOARD MEMBER

BOARD MEMBER

	A	B	C	D	E	F	G	H	
1		NORTH HIGHLANDS RECREATION & PARK DISTRICT							
2		REVENUE REPORT - YEAR END 2021							
3									
4	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT	
5	FACILITY RENTALS								
6	9429	Community Center	\$0.00	0.00	0.00	-1,665.00	1,665.00		
7	9429	Recreation Center	\$0.00	0.00	0.00	80.00	-80.00		
8	9429	TOTAL	\$35,000.00	0.00	0.00	-1,585.00	36,585.00	-5%	
9									
10	LEASED PROPERTY								
11	9690	Strizek Lease	\$0.00	0.00	0.00	23,096.44	-23,096.44		
12	9690	Capehart Lease - Day Care	\$0.00	0.00	0.00	33,861.00	-33,861.00		
13	9690	Freedom Park Lease - Softball	\$0.00	0.00	0.00	35,400.00	-35,400.00		
14	9690	Sierra Creek	\$0.00	0.00	0.00	5,000.00	-5,000.00		
15	9690	TOTAL	\$100,000.00	0.00	0.00	97,357.44	2,642.56	97%	
16									
17	REVENUE OTHER								
18	9790	Bad Check Reim	\$0.00	0.00	0.00	0.00	0.00		
19	9790	Sign Board	\$0.00	0.00	0.00	0.00	0.00		
20	9790	Team Fees - Brock	\$0.00	0.00	0.00	0.00	0.00		
21	9790	Utilities - Brock	\$0.00	0.00	0.00	0.00	0.00		
22	9790	Team Fees - Capehart	\$0.00	0.00	0.00	770.00	-770.00		
23	9790	Utilities - Capehart	\$0.00	0.00	0.00	0.00	0.00		
24	9790	Storage Use - Capehart	\$0.00	0.00	0.00	400.00	-400.00		
25	9790	Pacific NH Little League Baseball	\$0.00	0.00	0.00	0.00	0.00		
26	9790	Team Fees - Pacific	\$0.00	0.00	0.00	0.00	0.00		
27	9790	TRUSD Reim for Pacific Pool	\$0.00	0.00	0.00	0.00	0.00		
28	9790	USBank Incentive	\$0.00	0.00	0.00	105.66	-105.66		
29	9790	Stale dated Check	\$0.00	91.62	0.00	91.62	-91.62		
30	9790	Fulton El Camino Reim	\$0.00	0.00	0.00	39.96	-39.96		
31	9790	Reim Settlement - Waste Mngmnt	\$0.00	0.00	0.00	70.69	-70.69		
32	9790	PG&E Easement Payment	\$0.00	0.00	0.00	600.00	-600.00		
33	9790	Brock Park Arson Reim	\$0.00	0.00	0.00	11,500.00	-11,500.00		
34		TOTAL	\$8,000.00	91.62	0.00	13,577.93	-5,577.93	170%	
35	AQUATICS								
36	9646	Swim Lesson	\$0.00	0.00	0.00	0.00	0.00		
37	9646	Adult Lap Swim	\$0.00	0.00	0.00	0.00	0.00		
38	9646	Swim Team	\$0.00	0.00	0.00	0.00	0.00		
39		TOTAL	\$20,000.00	0.00	0.00	0.00	0.00	0%	
40									
41	DAY CARE PROGRAM								
42	9646	Ridgepoint Raccoon Club	\$0.00	0.00	0.00	0.00	0.00		
43	9646	Distant Learning (T.R.U.S.D.)	\$0.00	0.00	0.00	179,280.00	0.00		
44	9646	Winter Camp	\$0.00	0.00	0.00	0.00	0.00		
45	9646	Spring Camp	\$0.00	0.00	0.00	1,080.00	-1,080.00		
46	9646	Fall Camp	\$0.00	0.00	0.00	754.00	-754.00		
47	9646	Summer Kids Kamp - Comm Ctr	\$0.00	0.00	(111.00)	10,500.00	-10,500.00		
48		TOTAL	\$35,000.00	0.00	(111.00)	\$191,614.00	-156,614.00	547%	
49									
50	SPECIAL INTEREST CLASSES								
51	9646	Art Class	\$0.00	0.00	0.00	0.00	0.00		
52	9646	First Aid and CPR Class	\$0.00	0.00	0.00	0.00	0.00		
53	9646	Harvest Time	\$0.00	0.00	0.00	0.00	0.00		
54	9646	Park Spot Light	\$0.00	0.00	(10.00)	35.00	-35.00		
55	9646	SR Movies	\$0.00	0.00	0.00	0.00	0.00		
56		TOTAL	\$0.00	\$0.00	-\$10.00	\$35.00	-\$35.00	0%	
57									
58	SPECIAL EVENTS								
59	9646	Halloween	\$0.00	0.00	0.00	0.00	0.00		
60	9646	Holiday Party	\$0.00	0.00	0.00	0.00	0.00		
61	9646	Movie Night in The Park	\$0.00	0.00	0.00	0.00	0.00		
62	9646	Spring Fling	\$0.00	0.00	0.00	0.00	0.00		
63	9646	Yard Sale	\$0.00	0.00	0.00	0.00	0.00		
64		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%	
65									
66	CONTRACT CLASSES								
67	9646	Kidz Love Soccer	\$0.00	0.00	0.00	0.00	0.00		
68	9646	Youth Tumbling/Dance	\$0.00	0.00	0.00	0.00	0.00		
69		TOTAL	\$5,000.00	0.00	0.00	0.00	5,000.00	0%	
70									
71	RECREATION MISC.								
72	9646	Gym Rental-Capehart/Pacific/R.P.	\$0.00	0.00	0.00	990.00	-990.00		
73	9646	Open Gym Basketball	\$0.00	0.00	0.00	0.00	0.00		
74	9646	Park Rentals	\$0.00	0.00	(1080.00)	8,559.71	-8,559.71		
75		TOTAL	\$25,000.00	0.00	(1080.00)	9,549.71	15,450.29	38%	
76									
77									
78								Page 1	

	A	B	C	D	E	F	G	H
79	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
80	YOUTH SPORTS							
81	9646	Bball Skills & Drills 3rd-4th	\$0.00	0.00	0.00	240.00	-240.00	
82	9646	Bball Skills & Drills 5th-6th	\$0.00	0.00	0.00	150.00	-150.00	
83	9646	Bball Skills & Drills 7th-8th	\$0.00	0.00	0.00	90.00	-90.00	
84	9646	Pee Wee Fball (K-1) - Fall	\$0.00	0.00	0.00	0.00	0.00	
85	9646	Pee Wee Bball (K-1) - Winter	\$0.00	0.00	0.00	0.00	0.00	
86	9646	Pee Wee Bball (K-1) - Spring	\$0.00	0.00	0.00	0.00	0.00	
87	9646	Youth Basketball - Winter	\$0.00	0.00	0.00	0.00	0.00	
88	9646	Youth Basketball - Spring	\$0.00	0.00	0.00	0.00	0.00	
89	9646	Jr Hi Basketball-Winter	\$0.00	0.00	0.00	0.00	0.00	
90	9646	Youth Volleyball League	\$0.00	0.00	0.00	0.00	0.00	
91	9646	Youth Dodgeball	\$0.00	0.00	0.00	0.00	0.00	
92	9646	Cheer	\$0.00	0.00	0.00	0.00	0.00	
93	9646	Pee Wee Sports Camp	\$0.00	0.00	0.00	0.00	0.00	
94		TOTAL	\$35,000.00	0.00	0.00	480.00	34,520.00	1%
95								
96	ADULT SPORTS							
97	9646	Coed Power Volleyball-Monday	\$0.00	0.00	0.00	0.00	0.00	
98	9646	Adult Basketball	\$0.00	0.00	0.00	0.00	0.00	
99		TOTAL	\$5,000.00	0.00	0.00	0.00	5,000.00	0%
100								
101	TAXES							
102	9101	Prop Tax - Secured	\$1,354,620.00	5,022.53	15807.35	1,448,539.39	-93,919.39	
103	9102	Prop Tax - Unsec	\$50,000.00	0.00	118.65	53,093.85	-3,093.85	
104	9103	Supp Prop Tax	\$35,000.00	11,643.78	(763.66)	37,944.11	-2,944.11	
105	9104	Prop Tax Sec Delinquent	\$9,251.00	0.00	0.00	12,109.48	-2,858.48	
106	9105	Prop Tax Supp Delinquent	\$1,989.00	0.00	0.00	1,868.04	120.96	
107	9106	Prop tax Unitary	\$8,500.00	21.15	0.00	8,697.21	-197.21	
108	9120	Prop Tax Secured Redemp	\$0.00	0.00	0.00	103.11	-103.11	
109	9130	Prop Tax - Prior Unsec	\$600.00	0.17	43.91	1,109.36	-509.36	
110	9140	Prop Tax - Pently	\$0.00	0.36	38.12	408.70	-408.70	
111	9196	RDA Residual	\$12,250.00	0.00	0.00	16,345.99	-4,095.99	
112	9199	Taxes Other	\$0.00	0.00	0.00	0.39	-0.39	
113		TOTAL	\$1,472,210.00	16,687.99	15244.37	1,580,219.63	-108,009.63	107%
114								
115	INTEREST INCOME							
116	9410	Interest Income	\$15,000.00	3,832.77	(325.99)	6,376.38	8,623.62	
117		TOTAL	\$15,000.00	3,832.77	(325.99)	6,376.38	8,623.62	43%
118								
119	USE OF MONEY/PROPERTY							
120	9522	Homeowner Prop Tax	\$11,000.00	0.00	0.00	12,945.94	-1,945.94	
121		TOTAL	\$11,000.00	0.00	0.00	12,945.94	-1,945.94	118%
122								
123	IN LIEU TAX							
124	9529	In Lieu Tax	\$70,000.00	2,539.21	0.00	67,445.21	2,554.79	
125		TOTAL	\$70,000.00	2,539.21	0.00	67,445.21	2,554.79	96%
126								
127	MISC. Revenue							
128	9530	Misc. Revenue	\$75,348.00	0.00	0.00	85,905.40	-10,557.40	
129		TOTAL	\$75,348.00	0.00	0.00	85,905.40	-10,557.40	114%
130								
131	AID TO LOCAL GOVERNMENT							
132	9531	Aid to Local Government	\$0.00	0.00		0.00	0.00	
133		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
134								
135	REDEVELOPMENT FUNDS							
136	9533	Redevelopment Passthru	\$9,200.00	0.00	0.00	9,517.58	-317.58	
137		TOTAL	\$9,200.00	0.00	0.00	9,517.58	-317.58	103%
138								
139	STATE AID							
140	9569	State Aid	\$0.00	0.00		0.00	0.00	
141		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
142								
143								
144								
145								
146								
147								
148								
149								
150								
151								
152								
153								
154								
155								
156								

	A	B	C	D	E	F	G	H
157	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
158	9429	Building Rental	\$35,000	0.00	0.00	-1,585.00	36,585.00	-5%
159	9646	Rec Fees & Charges	\$125,000	0.00	(1201.00)	201,678.71	-76,678.71	161%
160	9100	Taxes	\$1,472,210	16,687.99	15244.37	1,580,219.63	-108,009.63	107%
161	9410	Interest Income	\$15,000	3,832.77	(325.99)	6,376.38	8,623.62	43%
162	9522	Homeowner Prop Tax	\$11,000	0.00	0.00	12,945.94	-1,945.94	118%
163	9529	In Lieu Tax	\$70,000	2,539.21	0.00	67,445.21	2,554.79	96%
164	9530	Misc. Revenue	\$75,348	0.00	0.00	85,905.40	-10,557.40	114%
165	9531	Aid to Local Government	\$0	0.00	0.00	0.00	0.00	0%
166	9533	Redevelopmnet Funds	\$9,200	0.00	0.00	9,517.58	-317.58	103%
167	9569	State Aid	\$0	0.00	0.00	0.00	0.00	0%
168	9690	Lease Property	\$100,000	0.00	0.00	97,357.44	2,642.56	97%
169	9790	Revenue Other	\$8,000	91.62	0.00	13,577.93	-5,577.93	170%
170		TOTAL	\$1,920,758	23,151.59	13,717.38	2,073,439.22	-152,681.22	108%
171								
172		GENERAL RESERVED FUND	\$0					
173		CARRY OVER	\$365,075	0.00	0.00	0.00	0.00	0%
174								
175		TOTAL BUDGET	\$2,285,833	23,151.59	13,717.38	\$2,073,439	212,393.78	91%
176								
177		Scholarship		0.00				
178		ADA Subsidiary		0.00	0.00			
179		Field Deposit - Brock Park		0.00				
180		Field Deposit - Softball Complex		0.00				
181		Field Deposit - Capehart		0.00				
182		Bldg Deposit		0.00	0.00			
183		Bldg Guards		0.00				
184		Bldg Ins. Subsidiary		0.00				
185				0.00				
186								
187	2191	SMUD Reim - Something Extra		0.00				
188	2192	PG&E Reim - Something Extra		0.00				
189	2193	Republic Serv. Reim - Something		0.00				
190	2195	Sewage Reim - Something Extra		0.00				
191	2198	Water Reim - Something Extra		0.00				
192				0.00				
193								
194								
195		Total Revenue		23,151.59				
196								
197								
198								
199		Program/Scholarship Donations	\$0.00	0.00	0.00	553.39	-553.39	
200								
201		District ADA Account	\$0.00	0.00	0.00	9,764.79	-9,764.79	
202		055000000	\$0.00	0.00	0.00	7,842.80	-7,842.80	
203		Contingency	\$200,000.00	0.00	0.00	166,505.00	33,495.00	
204		Park Dedication Acct 088L	\$0.00	37.71	0.00	14,100.71	-14,100.71	
205		Park Fees 346l	\$0.00	116,951.48	0.00	1,333,691.03	-1,333,691.03	
206		District Reserve Acct	\$0.00	0.00	0.00	936,116.56	-936,116.56	

	A	B	C	D	E	F	G	H
1		NORTH HIGHLANDS RECREATION & PARK DISTRICT - CHERRY BLOSSOM PARK						
2		REVENUE REPORT - JUNE 2021						
3								
4	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
5	TAXES							
6	9101	Prop Tax - Secured	\$0.00	0.00	0.00	0.00	0.00	
7	9102	Prop Tax - Unsec	\$0.00	0.00	0.00	0.00	0.00	
8	9103	Supp Prop Tax	\$0.00	0.00	0.00	0.00	0.00	
9	9104	Prop Tax Sec Delinquent	\$0.00	0.00	0.00	0.00	0.00	
10	9105	Prop Tax Supp Delinquent	\$0.00	0.00	0.00	0.00	0.00	
11	9106	Prop tax Unitary	\$0.00	0.00	0.00	0.00	0.00	
12	9120	Prop Tax Secured Redemp	\$0.00	0.00	0.00	0.00	0.00	
13	9130	Prop Tax - Prior Unsec	\$0.00	0.00	0.00	0.00	0.00	
14	9140	Prop Tax - Pently	\$0.00	0.00	0.00	0.00	0.00	
15	9196	RDA Residual	\$0.00	0.00	0.00	0.00	0.00	
16		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
17								
18	INTEREST INCOME							
19	9410	Interest Income	\$0.00	165.00	0.00	330.00	-330.00	
20		TOTAL	\$0.00	165.00	0.00	330.00	-330.00	0%
21								
22	USE OF MONEY/PROPERTY							
23	9522	Homeowner Prop Tax	\$0.00	0.00	0.00	0.00	0.00	
24		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
25								
26	IN LIEU TAX							
27	9529	In Lieu Tax	\$0.00	0.00	0.00	0.00	0.00	
28		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
29								
30	MISC. Revenue							
31	9530	Misc. Revenue	\$0.00	0.00	0.00	0.00	0.00	
32		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
33								
34	AID TO LOCAL GOVERNMENT							
35	9531	Aid to Local Government	\$0.00	0.00	0.00	0.00	0.00	
36		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
37								
38	REDEVELOPMENT FUNDS							
39	9533	Redevelopment funds	\$0.00	0.00	0.00	0.00	0.00	
40		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
41								
42	STATE AID							
43	9569	State Aid	\$0.00	0.00	0.00	0.00	0.00	
44		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
45								
46	SPECIAL ASSESSMENT							
47	9603	Special Assessment	\$118,440.00	135.79	1259.90	118,579.15	-139.15	
48		TOTAL	\$118,440.00	135.79	1259.90	118,579.15	-139.15	0%
49								
50	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
51								
52	9100	Taxes	\$0	0.00	0.00	0.00	0.00	0%
53	9410	Interest Income	\$0	165.00	0.00	330.00	-330.00	0%
54	9522	Homeowner Prop Tax	\$0	0.00	0.00	0.00	0.00	0%
55	9529	In Lieu Tax	\$0	0.00	0.00	0.00	0.00	0%
56	9530	Misc. Revenue	\$0	0.00	0.00	0.00	0.00	0%
57	9531	Aid to Local Government	\$0	0.00	0.00	0.00	0.00	0%
58	9533	Redevelopmnet Funds	\$0	0.00	0.00	0.00	0.00	0%
59	9569	State Aid	\$0	0.00	0.00	0.00	0.00	0%
60	9603	Special Assessment	\$118,440	135.79	1259.90	118,579.15	-139.15	100%
61								
62		TOTAL	\$118,440	300.79	1259.90	118,909.15	-469.15	100%
63								
64		GENERAL RESERVED FUND	\$0					
65		CARRY OVER	\$40,195	0.00	0.00	0.00	40,195.00	0%
66								
67		TOTAL BUDGET	\$158,635	300.79	1,259.90	\$118,909	39,725.85	75%
68								
69								
70		Total Revenue		300.79				
71								
72								
73								
74								
75								

	A	B	C	D	E	F	G	H
79	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
80		YOUTH SPORTS						
81	9646	Bball Skills & Drills 3rd-4th	\$0.00	0.00	0.00	0.00	0.00	
82	9646	Bball Skills & Drills 5th-6th	\$0.00	0.00	0.00	0.00	0.00	
83	9646	Bball Skills & Drills 7th-8th	\$0.00	0.00	0.00	0.00	0.00	
84	9646	Pee Wee Fball (K-1) - Fall	\$0.00	0.00	0.00	0.00	0.00	
85	9646	Pee Wee Bball (K-1) - Winter	\$0.00	0.00	0.00	0.00	0.00	
86	9646	Pee Wee Bball (K-1) - Spring	\$0.00	0.00	0.00	0.00	0.00	
87	9646	Youth Basketball - Winter	\$0.00	0.00	0.00	0.00	0.00	
88	9646	Youth Basketball - Spring	\$0.00	0.00	0.00	0.00	0.00	
89	9646	Jr Hi Basketball-Winter	\$0.00	0.00	0.00	0.00	0.00	
90	9646	Youth Volleyball League	\$0.00	0.00	0.00	0.00	0.00	
91	9646	Youth Dodgeball	\$0.00	0.00	0.00	0.00	0.00	
92	9646	Cheer	\$0.00	0.00	0.00	0.00	0.00	
93	9646	Pee Wee Sports Camp	\$0.00	0.00	0.00	0.00	0.00	
94		TOTAL	\$35,000.00	0.00	0.00	0.00	35,000.00	0%
95								
96		ADULT SPORTS						
97	9646	Coed Power Volleyball-Monday	\$0.00	0.00	0.00	0.00	0.00	
98	9646	Adult Basketball	\$0.00	0.00	0.00	0.00	0.00	
99		TOTAL	\$5,000.00	0.00	0.00	0.00	5,000.00	0%
100								
101		TAXES						
102	9101	Prop Tax - Secured	\$1,507,000.00	0.00	0.00	0.00	1,507,000.00	
103	9102	Prop Tax - Unsec	\$53,000.00	0.00	0.00	0.00	53,000.00	
104	9103	Supp Prop Tax	\$32,000.00	0.00	0.00	0.00	32,000.00	
105	9104	Prop Tax Sec Delinquent	\$12,000.00	0.00	0.00	0.00	12,000.00	
106	9105	Prop Tax Supp Delinquent	\$2,000.00	0.00	0.00	0.00	2,000.00	
107	9106	Prop tax Unitary	\$8,700.00	0.00	0.00	0.00	8,700.00	
108	9120	Prop Tax Secured Redemp	\$0.00	0.00	0.00	0.00	0.00	
109	9130	Prop Tax - Prior Unsec	\$1,000.00	0.00	0.00	0.00	1,000.00	
110	9140	Prop Tax - Pently	\$0.00	0.00	0.00	0.00	0.00	
111	9196	RDA Residual	\$6,400.00	0.00	0.00	0.00	6,400.00	
112	9199	Taxes Other	\$0.00	0.00	0.00	0.00	0.00	
113		TOTAL	\$1,622,100.00	0.00	0.00	0.00	1,622,100.00	0%
114								
115		INTEREST INCOME						
116	9410	Interest Income	\$10,000.00	0.00	0.00	0.00	10,000.00	
117		TOTAL	\$10,000.00	0.00	0.00	0.00	10,000.00	0%
118								
119		USE OF MONEY/PROPERTY						
120	9522	Homeowner Prop Tax	\$6,500.00	0.00	0.00	0.00	6,500.00	
121		TOTAL	\$6,500.00	0.00	0.00	0.00	6,500.00	0%
122								
123		IN LIEU TAX						
124	9529	In Lieu Tax	\$100,000.00	0.00	0.00	0.00	100,000.00	
125		TOTAL	\$100,000.00	0.00	0.00	0.00	100,000.00	0%
126								
127		MISC. Revenue						
128	9530	Misc. Revenue	\$75,348.00	0.00	0.00	0.00	75,348.00	
129		TOTAL	\$75,348.00	0.00	0.00	0.00	75,348.00	0%
130								
131		AID TO LOCAL GOVERNMENT						
132	9531	Aid to Local Government	\$0.00	0.00		0.00	0.00	
133		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
134								
135		REDEVELOPMENT FUNDS						
136	9533	Redevelopment Passthru	\$9,000.00	0.00	0.00	0.00	9,000.00	
137		TOTAL	\$9,000.00	0.00	0.00	0.00	9,000.00	0%
138								
139		STATE AID						
140	9569	State Aid	\$0.00	0.00		0.00	0.00	
141		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
142								
143								
144								
145								
146								
147								
148								
149								
150								
151								
152								
153								
154								
155								
156								

	A	B	C	D	E	F	G	H
157	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
158	9429	Building Rental	\$25,000	0.00	0.00	0.00	25,000.00	0%
159	9646	Rec Fees & Charges	\$125,000	10,706.00	(515.00)	10,191.00	114,809.00	8%
160	9100	Taxes	\$1,622,100	0.00	0.00	0.00	1,622,100.00	0%
161	9410	Interest Income	\$10,000	0.00	0.00	0.00	10,000.00	0%
162	9522	Homeowner Prop Tax	\$6,500	0.00	0.00	0.00	6,500.00	0%
163	9529	In Lieu Tax	\$100,000	0.00	0.00	0.00	100,000.00	0%
164	9530	Misc. Revenue	\$75,348	0.00	0.00	0.00	75,348.00	0%
165	9531	Aid to Local Government	\$0	0.00	0.00	0.00	0.00	0%
166	9533	Redevelopmnet Funds	\$9,000	0.00	0.00	0.00	9,000.00	0%
167	9569	State Aid	\$0	0.00	0.00	0.00	0.00	0%
168	9690	Lease Property	\$123,400	10,184.20	0.00	10,184.20	113,215.80	8%
169	9790	Revenue Other	\$1,300	18,359.00	0.00	18,359.00	-17,059.00	1412%
170		TOTAL	\$2,097,648	39,249.20	-515.00	38,734.20	2,058,913.80	2%
171								
172		GENERAL RESERVED FUND	\$0					
173		CARRY OVER	\$308,557	0.00	0.00	0.00	0.00	0%
174								
175		TOTAL BUDGET	\$2,406,205	39,249.20	-515.00	\$38,734	2,367,470.80	2%
176								
177		Scholarship		0.00				
178		ADA Subsidiary		0.00	0.00			
179		Field Deposit - Brock Park		0.00				
180		Field Deposit - Softball Complex		0.00				
181		Field Deposit - Capehart		0.00				
182		Bldg Deposit		0.00	0.00			
183		Bldg Guards		0.00				
184		Bldg Ins. Subsidiary		0.00				
185				0.00				
186								
187	2191	SMUD Reim - Something Extra		380.00				
188	2192	PG&E Reim - Something Extra		10.00				
189	2193	Republic Serv. Reim - Something		90.00				
190	2195	Sewage Reim - Something Extra		240.00				
191	2198	Water Reim - Something Extra		100.00				
192				820.00				
193								
194								
195		Total Revenue		40,069.20				
196								
197								
198								
199		Program/Scholarship Donations	\$0.00	0.00	0.00	553.39	-553.39	
200								
201		District ADA Account	\$0.00	0.00	0.00	9,764.79	-9,764.79	
202		055000000	\$0.00	0.00	0.00	7,842.80	-7,842.80	
203		Contingency	\$150,000.00	0.00	0.00	166,505.00	-16,505.00	
204		Park Dedication Acct 088L	\$0.00	0.00	0.00	14,100.71	-14,100.71	
205		Park Fees 346I	\$0.00	0.00	0.00	1,333,691.03	-1,333,691.03	
206		District Reserve Acct	\$0.00	23,520.00	0.00	959,636.56	-959,636.56	

	A	B	C	D	E	F	G	H
1		NORTH HIGHLANDS RECREATION & PARK DISTRICT - CHERRY BLOSSOM PARK						
2		REVENUE REPORT - JULY 2021						
3								
4	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
5	TAXES							
6	9101	Prop Tax - Secured	\$0.00	0.00	0.00	0.00	0.00	
7	9102	Prop Tax - Unsec	\$0.00	0.00	0.00	0.00	0.00	
8	9103	Supp Prop Tax	\$0.00	0.00	0.00	0.00	0.00	
9	9104	Prop Tax Sec Delinquent	\$0.00	0.00	0.00	0.00	0.00	
10	9105	Prop Tax Supp Delinquent	\$0.00	0.00	0.00	0.00	0.00	
11	9106	Prop tax Unitary	\$0.00	0.00	0.00	0.00	0.00	
12	9120	Prop Tax Secured Redemp	\$0.00	0.00	0.00	0.00	0.00	
13	9130	Prop Tax - Prior Unsec	\$0.00	0.00	0.00	0.00	0.00	
14	9140	Prop Tax - Pently	\$0.00	0.00	0.00	0.00	0.00	
15	9196	RDA Residual	\$0.00	0.00	0.00	0.00	0.00	
16		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
17								
18	INTEREST INCOME							
19	9410	Interest Income	\$346.00	0.00	0.00	0.00	346.00	
20		TOTAL	\$346.00	0.00	0.00	0.00	346.00	0%
21								
22	USE OF MONEY/PROPERTY							
23	9522	Homeowner Prop Tax	\$0.00	0.00	0.00	0.00	0.00	
24		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
25								
26	IN LIEU TAX							
27	9529	In Lieu Tax	\$0.00	0.00	0.00	0.00	0.00	
28		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
29								
30	MISC. Revenue							
31	9530	Misc. Revenue	\$0.00	0.00	0.00	0.00	0.00	
32		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
33								
34	AID TO LOCAL GOVERNMENT							
35	9531	Aid to Local Government	\$0.00	0.00		0.00	0.00	
36		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
37								
38	REDEVELOPMENT FUNDS							
39	9533	Redevelopment funds	\$0.00	0.00	0.00	0.00	0.00	
40		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
41								
42	STATE AID							
43	9569	State Aid	\$0.00	0.00	0.00	0.00	0.00	
44		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
45								
46	SPECIAL ASSESSMENT							
47	9603	Special Assessment	\$121,892.00	0.00	0.00	0.00	121,892.00	
48		TOTAL	\$121,892.00	0.00	0.00	0.00	121,892.00	100%
49								
50	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
51								
52	9100	Taxes	\$0	0.00	0.00	0.00	0.00	0%
53	9410	Interest Income	\$346	0.00	0.00	0.00	346.00	0%
54	9522	Homeowner Prop Tax	\$0	0.00	0.00	0.00	0.00	0%
55	9529	In Lieu Tax	\$0	0.00	0.00	0.00	0.00	0%
56	9530	Misc. Revenue	\$0	0.00	0.00	0.00	0.00	0%
57	9531	Aid to Local Government	\$0	0.00	0.00	0.00	0.00	0%
58	9533	Redevelopmnet Funds	\$0	0.00	0.00	0.00	0.00	0%
59	9569	State Aid	\$0	0.00	0.00	0.00	0.00	0%
60	9603	Special Assessment	\$121,892	0.00	0.00	0.00	121,892.00	0%
61								
62		TOTAL	\$122,238	0.00	0.00	0.00	122,238.00	0%
63								
64	GENERAL RESERVED FUND		\$0					
65	CARRY OVER		\$24,825	0.00	0.00	0.00	24,825.00	0%
66								
67		TOTAL BUDGET	\$147,063	0.00	0.00	\$0	147,063.00	0%
68								
69								
70		Total Revenue		0.00				
71								
72								
73								
74								
75								

	A	B	C	D	E	F	G
1	NORTH HIGHLANDS RECREATION & PARK DISTRICT						
2	EXPENDITURE REPORT - YEAR END 2021						
3							
4	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
5	ADMINISTRATION						
6	SALARIES & BENEFITS						
7	1110	Administrator	110,547	0.00	110,545.03	1.97	100%
8	1110	Office Manager	60,240	0.00	60,163.18	76.82	100%
9	1110	Office Assistant	0	0.00	0.00	0.00	0%
10	1122	Board of Directors	8,500	0.00	6,450.00	2,050.00	76%
11		Sub-Total	179,287	0.00	177,158.21	2,128.79	99%
12	1210	Retirement	13,633	0.00	13,666.60	-33.60	100%
13	1220	OASDI	13,687	0.00	12,537.86	1,149.14	92%
14	1230	Insurance	30,933	0.00	29,945.91	987.09	97%
15	1240	Worker's Comp.	2,652	0.00	2,046.82	605.18	77%
16	1250	Unemployment	490	0.00	294.00	196.00	60%
17		Sub-Total	61,396	0.00	58,491.19	2,903.81	95%
18		TOTAL	240,682	0.00	235,649.40	5,033.60	98%
19							
20	SERVICES & SUPPLIES						
21	2005	Ad/Leg	1,300	0.00	464.06	835.94	36%
22	2022	Bks/Subs	255	0.00	146.44	108.56	57%
23	2029	Bus Conf Exp	5,000	0.00	605.00	4,395.00	12%
24	2035	Educ/Trng	0	0.00	0.00	0.00	0%
25	2039	Empl Trans	300	0.00	0.00	300.00	0%
26	2051	Insurance	91,002	0.00	91,002.00	0.00	100%
27	2061	Memberships	9,300	0.00	9,400.00	-100.00	101%
28	2076	Office Sups	7,000	0.00	6,507.37	492.63	93%
29	2081	Postage	1,100	0.00	0.00	1,100.00	0%
30	2085	Printing	750	0.00	234.48	515.52	31%
31	2197	Tele & Teleg	15,500	0.00	15,847.57	-347.57	102%
32	2261	Office Equip Mtnc	8,000	0.00	4,729.06	3,270.94	59%
33	2275	Rents & Leases	9,500	0.10	9,422.20	77.80	99%
34	2332	Food Sups	600	0.00	542.64	57.36	90%
35	2444	Medical Supplies	2,000	0.00	1,991.29	8.71	100%
36	2505	Actg Svcs	28,400	0.00	28,398.68	1.32	100%
37	2531	Legal Svcs	10,000	0.00	8,280.00	1,720.00	83%
38	2591	Other Prof Svcs	80,700	2,539.21	83,425.18	-2,725.18	103%
39	2813	Sales Tax Adjustment	0	0.00	0.00	0.00	0%
40	2819	Registration Service	28,980	0.00	28,975.34	4.66	100%
41	2880	PY Expenditure	0	0.00	0.00	0.00	0%
42	2898	Other Oper Exp	16,000	6.40	1,555.49	14,444.51	10%
43		TOTAL	315,687	2,545.71	291,526.80	24,160.20	92%
44							
45							
46							
47	4303	Office Equipment	0	0.00	0.00	0	0%
48		TOTAL	0	0.00	0.00	0.00	0%
49							
50							
51							
52							
53							
54							
55							
56							
57							

	A	B	C	D	E	F	G
58	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
59	RECREATION						
60	SALARIES & BENEFITS						
61	1110	Superintendent-Sarah	68,736	0.00	67,747.75	988.25	99%
62	1110	Supervisor-Rachel	52,104	0.00	51,129.58	974.42	98%
63	1122	Part Time	165,000	0.00	143,710.55	21,289.45	87%
64	1122	Part Time Ases	68,440	0.00	59,156.57	9,283.43	86%
65		Sub-Total	354,280	0.00	321,744.45	32,535.55	91%
66	1210	Retirement	9,667	0.00	9,365.37	301.63	97%
67	1220	OASDI	20,217	0.00	23,799.07	-3,582.07	118%
68	1230	Insurance	13,494	0.00	12,826.90	667.10	95%
69	1240	Worker's Comp	5,394	0.00	4,788.84	605.16	89%
70	1250	Unemployment	5,510	0.00	3,989.66	1,520.34	72%
71		Sub-Total	54,282	0.00	54,769.84	-487.84	101%
72		TOTAL	408,562	0.00	376,514.29	32,047.71	92%
73							
74	SERVICES & SUPPLIES						
75	2005	Ads/Leg Notice	0	0.00	0.00	0.00	0%
76	2022	Books/Subs	0	0.00	0.00	0.00	0%
77	2029	Business/Conf Exp	500	0.00	100.00	400.00	20%
78	2035	Educ/Trng	1,000	0.00	35.00	965.00	4%
79	2039	Empl Trans	1,000	-0.53	154.06	845.94	15%
80	2061	Memberships	300	0.00	295.00	5.00	98%
81	2065	Film Svcs	0	0.00	0.00	0.00	0%
82	2076	Office Sups	750	0.00	152.74	597.26	20%
83	2081	Postage	1,500	0.00	0.00	1,500.00	0%
84	2085	Printing	6,000	0.00	97.87	5,902.13	2%
85	2197	Tele & Teleg	0	0.00	0.00	0.00	0%
86	2275	Rents & Leases	0	0.00	0.00	0.00	0%
87	2314	Clothing	3,000	0.00	1,221.67	1,778.33	41%
88	2332	Food	500	0.00	267.47	232.53	53%
89	2444	Med Sups	2,500	0.00	969.93	1,530.07	39%
90	2591	Other Prof Svcs	5,000	0.00	4,795.60	204.40	96%
91	2851	Rec Svcs	5,000	0.00	1,204.04	3,795.96	24%
92	2852	Rec Sups	9,000	0.00	3,335.65	5,664.35	37%
93	2871	Transportation	1,800	0.00	0.00	1,800.00	0%
94	2898	Other Oper Exp	0	0.00	0.00	0.00	0%
95			37,850	-0.53	12,629.03	25,220.97	33%
96							
97	4303	Office Equipment	0	0.00	0.00	0.00	0%
98			0	0.00	0.00	0.00	0%
99							
100							
101							
102							
103							
104							
105							
106							
107							
108							
109							
110							
111							
112							
113							
114							

	A	B	C	D	E	F	G
115	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
116	MAINTENANCE						
117	SALARIES & BENEFITS						
118	1110	Superintendent-Scott	75,732	0.00	75,732.06	-0.06	100%
119	1110	Supervisor - Sergio	60,240	0.00	60,239.96	0.04	100%
120	1110	Facility Mtn Sprv.- Sean	67,980	0.00	40,617.60	27,362.40	60%
121	1110	Mtn Wkr-Doug	12,505	0.00	8,812.30	3,692.70	70%
122	1110	Mtn Wkr-Eric	41,880	0.00	41,880.06	-0.06	100%
123	1110	Mtn Wkr-Rodney	41,880	0.00	41,880.06	-0.06	100%
124	1110	Mtn Wkr-Steve	36,238	0.00	35,916.82	321.18	99%
125	1110	Mtn Wkr-Adam	36,238	0.00	34,986.52	1,251.48	97%
126	1122	PT Maintenance Wkr	0	0.00	0.00	0.00	0%
127	1122	Freedom Park Monitor	0	0.00	0.00	0.00	0%
128	1122	Weekday & Weekend Bldg Monitor	15,000	0.00	13,154.13	1,845.87	88%
129		Sub-Total	387,693	\$ -	353,219.51	34,473.49	91%
130	1210	Retirement	29,815	0.00	27,236.28	2,578.72	91%
131	1220	OASDI	29,659	0.00	26,551.34	3,107.66	90%
132	1230	Insurance	89,342	0.00	76,102.94	13,239.06	85%
133	1240	Worker's Comp.	36,615	0.00	36,009.85	605.15	98%
134	1250	Unemployment	2,205	0.00	1,155.08	1,049.92	52%
135		Sub-Total	187,636	0.00	167,055.49	20,580.51	89%
136		TOTAL	575,329	0.00	520,275.00	55,054.00	90%
137	SERVICES & SUPPLIES						
138	2005	Ads/Leg Notice	0	0.00	0.00	0.00	0%
139	2035	Educ/Trng	500	0.00	480.00	20.00	96%
140	2039	Empl Trans	200	0.00	265.26	-65.26	133%
141	2061	Memberships	300	0.00	300.00	0.00	100%
142	2076	Office Sups	200	0.00	209.99	-9.99	105%
143	2104	Agri/Hort	2,000	0.00	514.96	1,485.04	26%
144	2111	Bldg Mtn Svc	2,500	0.00	807.96	1,692.04	32%
145	2112	Bldg Mtn Sups	7,500	0.00	5,136.35	2,363.65	68%
146	2122	Chem Sups	4,000	0.00	767.09	3,232.91	19%
147	2131	Elec Sys SVC	4,000	0.00	3,037.00	963.00	76%
148	2132	Elec Sys Sup	2,000	0.00	656.15	1,343.85	33%
149	2142	Land Imp Sup	15,000	0.00	15,011.94	-11.94	100%
150	2151	Mech Sys Svc	0	0.00	0.00	0.00	0%
151	2162	Paint Sups	2,000	-27.95	1,517.72	482.28	76%
152	2168	Plumbing Sups	4,800	0.00	1,367.27	3,432.73	28%
153	2191	Electricity	49,000	-10.00	35,775.55	13,224.45	73%
154	2192	Natural Gas	3,000	27.20	2,802.27	197.73	93%
155	2193	Refuse	8,500	0.01	8,823.51	-323.51	104%
156	2195	Sewage	6,200	0.00	1,940.86	4,259.14	31%
157	2197	Tele/Teleg	1,900	0.00	1,868.35	31.65	98%
158	2198	Water	95,000	0.00	100,814.34	-5,814.34	106%
159	2205	Auto Mtn Svc	12,000	0.00	8,208.35	3,791.65	68%
160	2206	Auto Mtn Sup	0	0.00	0.00	0.00	0%
161	2211	Constr Equip Svc	7,500	0.00	6,753.26	746.74	90%
162	2212	Constr Equip Sup	0	0.00	0.00	0.00	0%
163	2226	Expend Tools	3,000	0.00	2,758.59	241.41	92%
164	2236	Fuels & Lubes	16,000	0.00	11,243.57	4,756.43	70%
165	2275	Rents & Leases	9,000	0.00	6,262.24	2,737.76	70%
166	2281	Shop Equip Svc	1,000	0.00	1,071.51	-71.51	107%
167	2282	Shop Equip Sup	0	0.00	0.00	0.00	0%
168	2292	Other Equip	7,000	0.00	5,931.23	1,068.77	85%
169	2314	Clothing	1,800	0.00	2,068.85	-268.85	115%
170	2321	Cust Svc	0	0.00	0.00	0.00	0%
171							

	A	B	C	D	E	F	G
	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
172	2322	Cust Sup	16,000	0.00	15,177.27	822.73	95%
174	2444	Medical Sup	300	0.00	74.89	225.11	25%
175	2591	Other Prof Svc	70,000	0.00	59,383.30	10,616.70	85%
176	2898	Other Oper Exp	100	0.00	0.00	100.00	0%
177		TOTAL	352,300	-10.74	301,029.63	51,270.37	85%
178							
179							
	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
181	<u>FIXED ASSETS</u>						
182	4201	Building Improvement	0	0.00	0.00	0.00	0%
183	4202	Structures & Imp	0	0.00	0.00	0.00	0%
184	4303	Other Equip	35,000	0.00	32,572.08	2,427.92	93%
185			35,000	0.00	32,572.08	2,428	0%
186							
187							
188							
189							
190							
191							
192							
193							
194							
195							
196							
197							
198							
199							
200							
201							
202							
203							
204							
205							
206							
207							
208							
209							
210							
211							
212							
213							
214							
215							
216							
217							
218							
219							
220							
221							
222							
223							
224							
225							
226							
227							
228							

	A	B	C	D	E	F	G
229	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
230		DISTRICT TOTALS					
231	SALARIES & BENEFITS						
232	1110	FULL TIME SALARIES	664,320	0.00	629,650.92	34,669.08	95%
233	1122	PART TIME SALARIES	256,940	0.00	222,471.25	34,468.75	87%
234	1210	RETIREMENT	53,115	0.00	50,268.25	2,846.75	95%
235	1220	OASDI	63,563	0.00	62,888.27	674.73	99%
236	1230	INSURANCE	133,769	0.00	118,875.75	14,893.25	89%
237	1240	WORKER'S COMP	44,661	0.00	42,845.51	1,815.49	96%
238	1250	UNEMPLOYMENT	8,205	0.00	5,438.74	2,766.26	66%
239	1000	SALARIES/BENEFITS	1,224,573	0.00	1,132,438.69	92,134.31	92%
240							
241	SERVICES & SUPPLIES						
242	2005	AD/LEGAL NOTICE	1,300	0.00	464.06	835.94	36%
243	2022	BOOKS/SUBS	255	0.00	146.44	108.56	57%
244	2029	BUS/CONF EXP	5,500	0.00	705.00	4,795.00	0%
245	2035	EDUC/TRNG	1,500	0.00	515.00	985.00	34%
246	2039	EMPLOY TRANS	1,500	-0.53	419.32	1,080.68	0%
247	2051	INSURANCE	91,002	0.00	91,002.00	0.00	100%
248	2061	MEMBERSHIPS	9,900	0.00	9,995.00	-95.00	101%
249	2065	FILM SVC	0	0.00	0.00	0.00	0%
250	2076	OFFICE SUPS	7,950	0.00	6,870.10	1,079.90	86%
251	2081	POSTAGE	2,600	0.00	0.00	2,600.00	0%
252	2085	PRINTING	6,750	0.00	332.35	6,417.65	5%
253	2104	AGRI/HORT	2,000	0.00	514.96	1,485.04	26%
254	2111	BLDG MTNC SVC	2,500	0.00	807.96	1,692.04	32%
255	2112	BLDG MTNC SUP	7,500	0.00	5,136.35	2,363.65	68%
256	2122	CHEM SUPS	4,000	0.00	767.09	3,232.91	19%
257	2131	ELEC MTNC SVC	4,000	0.00	3,037.00	963.00	76%
258	2132	ELEC MTNC SUP	2,000	0.00	656.15	1,343.85	33%
259	2142	LAND IMP SUP	15,000	0.00	15,011.94	-11.94	100%
260	2151	MECH SYS MTNC	0	0.00	0.00	0.00	0%
261	2162	PAINTING SUPS	2,000	-27.95	1,517.72	482.28	76%
262	2168	PLUMBING SUPS	4,800	0.00	1,367.27	3,432.73	28%
263	2191	ELECTRICITY	49,000	-10.00	35,775.55	13,224.45	73%
264	2192	NATURAL GAS	3,000	27.20	2,802.27	197.73	93%
265	2193	REFUSE	8,500	0.01	8,823.51	-323.51	104%
266	2195	SEWAGE	6,200	0.00	1,940.86	4,259.14	31%
267	2197	TELE/TELEG	17,400	0.00	17,715.92	-315.92	102%
268	2198	WATER	95,000	0.00	100,814.34	-5,814.34	106%
269	2205	AUTO MTNC SVC	12,000	0.00	8,208.35	3,791.65	68%
270	2206	AUTO MTNC SUP	0	0.00	0.00	0.00	0%
271	2211	CONSTR EQUIP SVC	7,500	0.00	6,753.26	746.74	90%
272	2212	CONSTR EQUIP SUP	0	0.00	0.00	0.00	0%
273	2226	EXPEND TOOLS	3,000	0.00	2,758.59	241.41	92%
274	2236	FUELS / LUBES	16,000	0.00	11,243.57	4,756.43	70%
275	2261	OFF EQUIP MTNC	8,000	0.00	4,729.06	3,270.94	59%
276	2275	RENTS/LEASES	18,500	0.10	15,684.44	2,815.56	85%
277	2281	SHOP EQUIP SVCS	1,000	0.00	1,071.51	-71.51	107%
278	2282	SHOP EQUIP SUPS	0	0.00	0.00	0.00	0%
279	2292	OTHER EQUIP SUPS	7,000	0.00	5,931.23	1,068.77	85%
280	2314	CLOTHING	4,800	0.00	3,290.52	1,509.48	69%
281	2321	CUST SVC	0	0.00	0.00	0.00	0%
282							
283							
284							
285							

	A	B	C	D	E	F	G
286	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
287	2322	CUST SUP	16,000	0.00	15,177.27	822.73	95%
288	2332	FOOD SUPS	1,100	0.00	810.11	289.89	74%
289	2444	MED SUPS	4,800	0.00	3,036.11	1,763.89	63%
290	2505	ACCOUNT SVC	28,400	0.00	28,398.68	1.32	100%
291	2531	LEGAL SVC	10,000	0.00	8,280.00	1,720.00	83%
292	2591	OTHER PROF SVCS	155,700	2,539.21	147,604.08	8,095.92	95%
293	2813	SALES TAX ADJUST.	0	0.00	0.00	0.00	0%
294	2819	REGISTRATION SVC	28,980	0.00	28,975.34	4.66	0%
295	2851	RECREATION SVC	5,000	0.00	1,204.04	3,795.96	24%
296	2852	RECREATION SUP	9,000	0.00	3,335.65	5,664.35	37%
297	2871	TRANSPORTATION	1,800	0.00	0.00	1,800.00	0%
298	2880	PY EXPEND	0	0.00	0.00	0.00	0%
299	2898	OTHER OPER EXP	16,100	6.40	1,555.49	14,544.51	10%
300	2000	SERVICES/SUPPLIES	705,837	2,534.44	605,185.46	100,651.54	86%
301							
302	FIXED ASSETS						
303	4201	Building IIM	0	0.00	0.00	0.00	0%
304	4202	STRUCT & IMP	0	0.00	0.00	0.00	0%
305	4303	EQUIPMENT	35,000	0.00	32,572.08	2,427.92	0%
306	4000	FIXED ASSETS	35,000	0.00	32,572.08	2,428	0%
307							
308							
309	1000	SALARIES & BENE	1,224,573	0.00	1,132,438.69	92,134.31	92%
310							
311	2000	SERVICES & SUPP	705,837	2,534.44	605,185.46	100,651.54	86%
312							
313	4000	FIXED ASSETS	35,000	0.00	32,572.08	2,427.92	93%
314							
315		CONTINGENCY	200,000	0.00	166,505.00	33,495.00	83%
316			0				
317		RESERVE	286,927	0.00	0.00	0.00	0%
318							
319							
320		TOTAL	2,452,337	2,534.44	1,936,701.23	228,709	79%
321							
322							
323							
324							
325							
326							
327							
328							
329							
330							

	A	B	C	D	E	F	G
1		NORTH HIGHLANDS RECREATION & PARK DISTRICT - CHERRY BLOSSOM PARK					
2		EXPENDITURE REPORT YEAR END FY2020-2021					
3							
4	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
5	ADMINISTRATION						
6	SERVICES & SUPPLIES						
7	2005	Adv/Legal Notice	155	0.00	155.00	0.00	100%
8	2505	Actg Svcs	1,500	0.00	1,500.00	0.00	100%
9	2591	Other Prof Svcs	12,850	0.00	8,604.24	4,245.76	67%
10		TOTAL	14,505	0.00	10,259.24	4,245.76	71%
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							
49							
50							
51							
52							
53							
54							
55							
56							
57							

	A	B	C	D	E	F	G
58	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
59	MAINTENANCE						
60	SALARIES & BENEFITS						
61	1110	Mtnc Wkr-	33,543	0.00	26,582.20	6,960.80	79%
62	1122	PT Wkr-Seasonal	12,000	0.00	10,976.00	1,024.00	91%
63		Sub-Total	45,543	\$ -	37,558.20	7,984.80	82%
64	1210	Retirement	2,683	0.00	1,552.87	1,130.13	58%
65	1220	OASDI	3,484	0.00	2,658.36	825.64	76%
66	1230	Insurance	11,816	-663.38	7,213.11	4,602.89	61%
67	1240	Worker's Comp.	4,348	0.00	3,742.83	605.17	86%
68	1250	Unemployment	700	0.00	162.79	537.21	23%
69		Sub-Total	23,031	-663.38	15,329.96	7,701.04	67%
70		TOTAL	68,574	-663.38	52,888.16	15,685.84	77%
71	SERVICES & SUPPLIES						
72	2104	Agri/Hort	1,500	0.00	0.00	1,500.00	0%
73	2111	Bldg Mtnc. Svcs	250	0.00	0.00	250.00	0%
74	2122	Chemical Supplies	250	0.00	0.00	250.00	0%
75	2142	Land Imp Supplies	1,400	0.00	1,330.56	69.44	95%
76	2191	Electricity	750	0.00	736.76	13.24	98%
77	2193	Refuse	1,200	0.00	0.00	1,200.00	0%
78	2198	Water	30,000	0.00	29,714.16	285.84	99%
79	2205	Auto Mtnc Svc	1,200	0.00	0.00	1,200.00	0%
80	2211	Constr Equip. Svc	250	0.00	0.00	250.00	0%
81	2226	Expend Tools	300	0.00	0.00	300.00	0%
82	2236	Fuels & Lubes	2,000	0.00	2,000.00	0.00	100%
83	2275	Rents & Leases	1,000	0.00	0.00	1,000.00	0%
84	2281	Shop Equip Serv.	150	0.00	0.00	150.00	0%
85	2292	Other Equip Sups	500	0.00	0.00	500.00	0%
86	2314	Clothing	300	0.00	0.00	300.00	0%
87	2444	Medical Supplies	100	0.00	0.00	100.00	0%
88	2591	Other Prof Svc	500	0.00	265.00	235.00	53%
89		TOTAL	41,650	0.00	34,046.48	7,603.52	82%
90							
91							
92	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
93	FIXED ASSETS						
94	4201	Building Improvement	0	0.00	0.00	0.00	0%
95	4202	Structures & Imp	0	0.00	0.00	0.00	0%
96	4303	Other Equip	0	0.00	0.00	0.00	0%
97			0	0.00	0.00	0.00	0%
98							
99							
100							
101							
102							
103							
104							
105							
106							
107							
108							
109							
110							
111							
112							

	A	B	C	D	E	F	G
113	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
114		<u>DISTRICT TOTALS</u>					
115		<u>SALARIES & BENEFITS</u>					
116	1110	FULL TIME SALARIES	33,543	0.00	26,582.20	6,960.80	79%
117	1122	PART TIME SALARIES	12,000	0.00	10,976.00	1,024.00	91%
118	1210	RETIREMENT	2,683	0.00	1,552.87	1,130.13	58%
119	1220	OASDI	3,484	0.00	2,658.36	825.64	76%
120	1230	INSURANCE	11,816	-663.38	7,213.11	4,602.89	61%
121	1240	WORKER'S COMP	4,348	0.00	3,742.83	605.17	86%
122	1250	UNEMPLOYMENT	700	0.00	162.79	537.21	23%
123	1000	SALARIES/BENEFITS	68,574	-663.38	52,888.16	15,685.84	77%
124							
125		<u>SERVICES & SUPPLIES</u>					
126	2005	Adv/Legal Notice	155	0.00	155.00	0.00	100%
127	2104	AGRI/HORT	1,500	0.00	0.00	1,500.00	0%
128	2111	Bldg Mtnc. Svcs	250	0.00	0.00	250.00	0%
129	2122	Chemical Supplies	250	0.00	0.00	250.00	0%
130	2142	Land Imp Supplies	1,400	0.00	1,330.56	69.44	95%
131	2191	ELECTRICITY	750	0.00	736.76	13.24	98%
132	2193	REFUSE	1,200	0.00	0.00	1,200.00	0%
133	2198	WATER	30,000	0.00	29,714.16	285.84	99%
134	2205	Auto Mtnc Svc	1,200	0.00	0.00	1,200.00	0%
135	2211	Constr Equip. Svc	250	0.00	0.00	250.00	0%
136	2226	Expend Tools	300	0.00	0.00	300.00	0%
137	2236	FUELS / LUBES	2,000	0.00	2,000.00	0.00	100%
138	2275	Rents & Leases	1,000	0.00	0.00	1,000.00	0%
139	2281	Shop Equip Serv.	150	0.00	0.00	150.00	0%
140	2292	Other Equip Sups	500	0.00	0.00	500.00	0%
141	2314	Clothing	300	0.00	0.00	300.00	0%
142	2444	Medical Supplies	100	0.00	0.00	100.00	0%
143	2505	Accounting	1,500	0.00	1,500.00	0.00	100%
144	2591	OTHER PROF SVCS	12,850	0.00	8,869.24	3,980.76	69%
145	2000	SERVICES/SUPPLIES	56,155	0.00	44,305.72	11,849.28	79%
146							
147		<u>FIXED ASSETS</u>					
148	4201	Building IIM	0	0.00	0.00	0.00	0%
149	4202	STRUCT & IMP	0	0.00	0.00	0.00	0%
150	4303	EQUIPMENT	0	0.00	0.00	0.00	0%
151	4000	FIXED ASSETS	0	0.00	0.00	0.00	0%
152							
153							
154	1000	SALARIES & BENE	68,574	-663.38	52,888.16	15,685.84	77%
155							
156	2000	SERVICES & SUPP	56,155	0.00	44,305.72	11,849.28	79%
157							
158	4000	FIXED ASSETS	0	0.00	0.00	0.00	0%
159							
160		CONTINGENCY	33,906	0.00	0.00	33,906.00	0.00
161			0				
162		RESERVE	0	0.00	0.00	0.00	0%
163							
164							
165		TOTAL	158,635	-663.38	97,193.88	61,441.12	61%
166							
167							
168							
169							

	A	B	C	D	E	F	G
1	NORTH HIGHLANDS RECREATION & PARK DISTRICT						
2	EXPENDITURE REPORT - JULY 2021						
3							
4	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
5	ADMINISTRATION						
6	SALARIES & BENEFITS						
7	1110	Administrator	114,955	13,200.84	13,200.84	101,754.16	11%
8	1110	Office Manager	62,028	7,141.69	7,141.69	54,886.31	12%
9	1110	Office Assistant	0	0.00	0.00	0.00	0%
10	1122	Board of Directors	8,500	900.00	900.00	7,600.00	11%
11		Sub-Total	185,483	21,242.53	21,242.53	164,240.47	11%
12	1210	Retirement	14,159	1,627.41	1,627.41	12,531.59	11%
13	1220	OASDI	14,189	1,543.13	1,543.13	12,645.87	11%
14	1230	Insurance	31,986	2,556.01	2,556.01	29,429.99	8%
15	1240	Worker's Comp.	3,000	347.00	347.00	2,653.00	12%
16	1250	Unemployment	490	0.00	0.00	490.00	0%
17		Sub-Total	63,824	6,073.55	6,073.55	57,750.45	10%
18		TOTAL	249,308	27,316.08	27,316.08	221,991.92	11%
19							
20	SERVICES & SUPPLIES						
21	2005	Ad/Leg	1,000	419.75	419.75	580.25	42%
22	2022	Bks/Subs	150	0.00	0.00	150.00	0%
23	2029	Bus Conf Exp	5,000	2,016.18	2,016.18	2,983.82	40%
24	2035	Educ/Trng	3,000	0.00	0.00	3,000.00	0%
25	2039	Empl Trans	1,000	236.32	236.32	763.68	24%
26	2051	Insurance	91,000	49,356.00	49,356.00	41,644.00	54%
27	2061	Memberships	9,815	3,055.00	3,055.00	6,760.00	31%
28	2076	Office Sups	7,000	692.07	692.07	6,307.93	10%
29	2081	Postage	1,000	46.35	46.35	953.65	5%
30	2085	Printing	500	0.00	0.00	500.00	0%
31	2197	Tele & Teleg	19,992	1,408.74	1,408.74	18,583.26	7%
32	2261	Office Equip Mtnc	7,500	0.00	0.00	7,500.00	0%
33	2275	Rents & Leases	10,940	813.08	813.08	10,126.92	7%
34	2332	Food Sups	600	164.33	164.33	435.67	27%
35	2444	Medical Supplies	2,000	0.00	0.00	2,000.00	0%
36	2505	Actg Svcs	28,900	0.00	0.00	28,900.00	0%
37	2531	Legal Svcs	10,000	886.00	886.00	9,114.00	9%
38	2591	Other Prof Svcs	60,962	444.26	444.26	60,517.74	1%
39	2813	Sales Tax Adjustment	0	0.00	0.00	0.00	0%
40	2819	Registration Service	0	0.00	0.00	0.00	0%
41	2880	PY Expenditure	0	0.00	0.00	0.00	0%
42	2898	Other Oper Exp	16,000	450.91	450.91	15,549.09	3%
43		TOTAL	276,359	59,988.99	59,988.99	216,370.01	22%
44							
45							
46							
47	4303	Office Equipment	0	0.00	0.00	0	0%
48		TOTAL	0	0.00	0.00	0.00	0%
49							
50							
51							
52							
53							
54							
55							
56							
57							

	A	B	C	D	E	F	G
58	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
59	RECREATION						
60	SALARIES & BENEFITS						
61	1110	Superintendent-Sarah	74,304	8,152.45	8,152.45	66,151.55	11%
62	1110	Supervisor-Rachel	56,304	6,175.24	6,175.24	50,128.76	11%
63	1110	Office Assistant	41,880	0.00	0.00	41,880.00	0%
64	1122	Part Time	75,560	8,663.38	8,663.38	66,896.62	11%
65	1122	Part Time Ases	68,440	0.00	0.00	68,440.00	0%
66		Sub-Total	316,488	22,991.07	22,991.07	293,496.93	7%
67	1210	Retirement	13,799	1,146.22	1,146.22	12,652.78	8%
68	1220	OASDI	24,211	1,714.90	1,714.90	22,496.10	7%
69	1230	Insurance	21,034	1,087.60	1,087.60	19,946.40	5%
70	1240	Worker's Comp	7,127	1,252.25	1,252.25	5,874.75	18%
71	1250	Unemployment	5,775	68.27	68.27	5,706.73	1%
72		Sub-Total	71,945	5,269.24	5,269.24	66,675.76	7%
73		TOTAL	388,433	28,260.31	28,260.31	360,172.69	7%
74							
75	SERVICES & SUPPLIES						
76	2005	Ads/Leg Notice	0	0.00	0.00	0.00	0%
77	2022	Books/Subs	0	0.00	0.00	0.00	0%
78	2029	Business/Conf Exp	500	425.32	425.32	74.68	85%
79	2035	Educ/Trng	500	0.00	0.00	500.00	0%
80	2039	Empl Trans	1,000	739.26	739.26	260.74	74%
81	2061	Memberships	300	0.00	0.00	300.00	0%
82	2065	Film Svcs	0	0.00	0.00	0.00	0%
83	2076	Office Svcs	500	0.00	0.00	500.00	0%
84	2081	Postage	0	0.00	0.00	0.00	0%
85	2085	Printing	1,000	0.00	0.00	1,000.00	0%
86	2197	Tele & Teleg	0	0.00	0.00	0.00	0%
87	2275	Rents & Leases	0	0.00	0.00	0.00	0%
88	2314	Clothing	4,000	0.00	0.00	4,000.00	0%
89	2332	Food	2,000	81.90	81.90	1,918.10	4%
90	2444	Med Svcs	1,500	0.00	0.00	1,500.00	0%
91	2591	Other Prof Svcs	4,000	273.88	273.88	3,726.12	7%
92	2851	Rec Svcs	5,000	198.00	198.00	4,802.00	4%
93	2852	Rec Svcs	9,000	157.61	157.61	8,842.39	2%
94	2871	Transportation	0	0.00	0.00	0.00	0%
95	2898	Other Oper Exp	0	0.00	0.00	0.00	0%
96			29,300	1,875.97	1,875.97	27,424.03	6%
97							
98	4303	Office Equipment	0	0.00	0.00	0.00	0%
99			0	0.00	0.00	0.00	0%
100							
101							
102							
103							
104							
105							
106							
107							
108							
109							
110							
111							
112							
113							
114							

	A	B	C	D	E	F	G
115							
116	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
117	MAINTENANCE						
118	SALARIES & BENEFITS						
119	1110	Superintendent-Scott	77,988	8,963.24	8,963.24	69,024.76	11%
120	1110	Supervisor - Sergio	62,028	7,141.69	7,141.69	54,886.31	12%
121	1110	Facility Mtnc Sprv.- Sean	70,008	8,062.45	8,062.45	61,945.55	12%
122	1110	Mtnc Wkr-Eric	11,602	4,960.93	4,960.93	6,641.07	43%
123	1110	Mtnc Wkr-Rodney	43,128	4,960.93	4,960.93	38,167.07	12%
124	1110	Mtnc Wkr-Steve	39,156	4,502.62	4,502.62	34,653.38	11%
125	1110	Mtnc Wkr-Harly	39,156	4,290.77	4,290.77	34,865.23	11%
126	1110	Mtnc Wkr-New	39,156	0.00	0.00	39,156.00	0%
127	1122	PT Maintenance Wkr	0	0.00	0.00	0.00	0%
128	1122	Freedom Park Monitor	0	0.00	0.00	0.00	0%
129	1122	Weekday & Weekend Bldg Monitor	15,000	2,464.00	2,464.00	12,536.00	16%
130		Sub-Total	397,222	\$ 45,346.63	45,346.63	351,875.37	11%
131	1210	Retirement	30,578	3,088.95	3,088.95	27,489.05	10%
132	1220	OASDI	30,388	3,328.30	3,328.30	27,059.70	11%
133	1230	Insurance	103,288	5,936.34	5,936.34	97,351.66	6%
134	1240	Worker's Comp.	36,109	7,440.00	7,440.00	28,669.00	21%
135	1250	Unemployment	2,450	50.91	50.91	2,399.09	2%
136		Sub-Total	202,813	19,844.50	19,844.50	182,968.50	10%
137		TOTAL	600,035	65,191.13	65,191.13	534,843.87	11%
138	SERVICES & SUPPLIES						
139	2005	Ads/Leg Notice	0	0.00	0.00	0.00	0%
140	2035	Educ/Trng	500	0.00	0.00	500.00	0%
141	2039	Empl Trans	350	36.96	36.96	313.04	11%
142	2061	Memberships	300	0.00	0.00	300.00	0%
143	2076	Office Sups	300	116.05	116.05	183.95	39%
144	2104	Agri/Hort	2,000	61.42	61.42	1,938.58	3%
145	2111	Bldg Mtnc Svc	2,000	299.01	299.01	1,700.99	15%
146	2112	Bldg Mtnc Sups	7,500	600.97	600.97	6,899.03	8%
147	2122	Chem Sups	4,000	0.00	0.00	4,000.00	0%
148	2131	Elec Sys SVC	4,000	0.00	0.00	4,000.00	0%
149	2132	Elec Sys Sup	2,000	0.00	0.00	2,000.00	0%
150	2142	Land Imp Sup	17,000	1,390.18	1,390.18	15,609.82	8%
151	2151	Mech Sys Svc	0	0.00	0.00	0.00	0%
152	2162	Paint Sups	2,000	62.41	62.41	1,937.59	3%
153	2168	Plumbing Sups	4,000	7.52	7.52	3,992.48	0%
154	2191	Electricity	42,000	3,134.91	3,134.91	38,865.09	7%
155	2192	Natural Gas	3,000	38.42	38.42	2,961.58	1%
156	2193	Refuse	9,000	431.12	431.12	8,568.88	5%
157	2195	Sewage	5,500	39.89	39.89	5,460.11	1%
158	2197	Tele/Teleg	2,000	171.86	171.86	1,828.14	9%
159	2198	Water	92,000	13,643.40	13,643.40	78,356.60	15%
160	2205	Auto Mtnc Svc	12,000	10.00	10.00	11,990.00	0%
161	2206	Auto Mtnc Sup	0	0.00	0.00	0.00	0%
162	2211	Constr Equip Svc	7,500	1,134.11	1,134.11	6,365.89	15%
163	2212	Constr Equip Sup	0	0.00	0.00	0.00	0%
164	2226	Expend Tools	3,000	109.28	109.28	2,890.72	4%
165	2236	Fuels & Lubes	14,000	4,322.34	4,322.34	9,677.66	31%
166	2275	Rents & Leases	9,000	1,377.21	1,377.21	7,622.79	15%
167	2281	Shop Equip Svc	1,200	0.00	0.00	1,200.00	0%
168	2282	Shop Equip Sup	0	0.00	0.00	0.00	0%
169	2292	Other Equip	7,000	0.00	0.00	7,000.00	0%
170	2314	Clothing	2,200	10.58	10.58	2,189.42	0%
171	2321	Cust Svc	0	0.00	0.00	0.00	0%

	A	B	C	D	E	F	G
172							
173	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
174	2322	Cust Sup	16,000	1,695.92	1,695.92	14,304.08	11%
175	2444	Medical Sup	300	0.00	0.00	300.00	0%
176	2591	Other Prof Svc	70,000	9,389.54	9,389.54	60,610.46	13%
177	2898	Other Oper Exp	100	0.00	0.00	100.00	0%
178		TOTAL	341,750	38,083.10	38,083.10	303,666.90	11%
179							
180							
181	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
182	<u>FIXED ASSETS</u>						
183	4201	Building Improvement	75,000	0.00	0.00	75,000.00	0%
184	4202	Structures & Imp	272,500	0.00	0.00	272,500.00	0%
185	4303	Other Equip	0	0.00	0.00	0.00	0%
186			347,500	0.00	0.00	347,500	0%
187							
188							
189							
190							
191							
192							
193							
194							
195							
196							
197							
198							
199							
200							
201							
202							
203							
204							
205							
206							
207							
208							
209							
210							
211							
212							
213							
214							
215							
216							
217							
218							
219							
220							
221							
222							
223							
224							
225							
226							
227							
228							

	A	B	C	D	E	F	G
229							
230	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
231		<u>DISTRICT TOTALS</u>					
232	<u>SALARIES & BENEFITS</u>						
233	1110	FULL TIME SALARIES	731,693	78,452.85	78,452.85	653,240.15	11%
234	1122	PART TIME SALARIES	167,500	11,127.38	11,127.38	156,372.62	7%
235	1210	RETIREMENT	58,536	5,862.58	5,862.58	52,673.42	10%
236	1220	OASDI	68,788	6,586.33	6,586.33	62,201.67	10%
237	1230	INSURANCE	156,308	9,579.95	9,579.95	146,728.05	6%
238	1240	WORKER'S COMP	46,236	9,039.25	9,039.25	37,196.75	20%
239	1250	UNEMPLOYMENT	8,715	119.18	119.18	8,595.82	1%
240	1000	SALARIES/BENEFITS	1,237,776	120,767.52	120,767.52	1,117,008.48	10%
241							
242	<u>SERVICES & SUPPLIES</u>						
243	2005	AD/LEGAL NOTICE	1,000	419.75	419.75	580.25	42%
244	2022	BOOKS/SUBS	150	0.00	0.00	150.00	0%
245	2029	BUS/CONF EXP	5,500	2,441.50	2,441.50	3,058.50	0%
246	2035	EDUC/TRNG	4,000	0.00	0.00	4,000.00	0%
247	2039	EMPLOY TRANS	2,350	739.26	1,012.54	1,337.46	0%
248	2051	INSURANCE	91,000	49,356.00	49,356.00	41,644.00	54%
249	2061	MEMBERSHIPS	10,415	3,055.00	3,055.00	7,360.00	29%
250	2065	FILM SVC	0	0.00	0.00	0.00	0%
251	2076	OFFICE SUPS	7,800	808.12	808.12	6,991.88	10%
252	2081	POSTAGE	1,000	46.35	46.35	953.65	5%
253	2085	PRINTING	1,500	0.00	0.00	1,500.00	0%
254	2104	AGRI/HORT	2,000	61.42	61.42	1,938.58	3%
255	2111	BLDG MTNC SVC	2,000	299.01	299.01	1,700.99	15%
256	2112	BLDG MTNC SUP	7,500	600.97	600.97	6,899.03	8%
257	2122	CHEM SUPS	4,000	0.00	0.00	4,000.00	0%
258	2131	ELEC MTNC SVC	4,000	0.00	0.00	4,000.00	0%
259	2132	ELEC MTNC SUP	2,000	0.00	0.00	2,000.00	0%
260	2142	LAND IMP SUP	17,000	1,390.18	1,390.18	15,609.82	8%
261	2151	MECH SYS MTNC	0	0.00	0.00	0.00	0%
262	2162	PAINTING SUPS	2,000	62.41	62.41	1,937.59	3%
263	2168	PLUMBING SUPS	4,000	7.52	7.52	3,992.48	0%
264	2191	ELECTRICITY	42,000	3,134.91	3,134.91	38,865.09	7%
265	2192	NATURAL GAS	3,000	38.42	38.42	2,961.58	1%
266	2193	REFUSE	9,000	431.12	431.12	8,568.88	5%
267	2195	SEWAGE	5,500	39.89	39.89	5,460.11	1%
268	2197	TELE/TELEG	21,992	1,580.60	1,580.60	20,411.40	7%
269	2198	WATER	92,000	13,643.40	13,643.40	78,356.60	15%
270	2205	AUTO MTNC SVC	12,000	10.00	10.00	11,990.00	0%
271	2206	AUTO MTNC SUP	0	0.00	0.00	0.00	0%
272	2211	CONSTR EQUIP SVC	7,500	1,134.11	1,134.11	6,365.89	15%
273	2212	CONSTR EQUIP SUP	0	0.00	0.00	0.00	0%
274	2226	EXPEND TOOLS	3,000	469.66	109.28	2,890.72	4%
275	2236	FUELS / LUBES	14,000	4,322.34	4,322.34	9,677.66	31%
276	2261	OFF EQUIP MTNC	7,500	0.00	0.00	7,500.00	0%
277	2275	RENTS/LEASES	19,940	2,190.29	2,190.29	17,749.71	11%
278	2281	SHOP EQUIP SVCS	1,200	0.00	0.00	1,200.00	0%
279	2282	SHOP EQUIP SUPS	0	0.00	0.00	0.00	0%
280	2292	OTHER EQUIP SUPS	7,000	0.00	0.00	7,000.00	0%
281	2314	CLOTHING	6,200	10.58	10.58	6,189.42	0%
282	2321	CUST SVC	0	0.00	0.00	0.00	0%
283							
284							
285							

	A	B	C	D	E	F	G
286							
287	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
288	2322	CUST SUP	16,000	1,695.92	1,695.92	14,304.08	11%
289	2332	FOOD SUPS	2,600	246.23	246.23	2,353.77	9%
290	2444	MED SUPS	3,800	0.00	0.00	3,800.00	0%
291	2505	ACCOUNT SVC	28,900	0.00	0.00	28,900.00	0%
292	2531	LEGAL SVC	10,000	886.00	886.00	9,114.00	9%
293	2591	OTHER PROF SVCS	134,962	10,107.68	10,107.68	124,854.32	7%
294	2813	SALES TAX ADJUST.	0	0.00	0.00	0.00	0%
295	2819	REGISTRATION SVC	0	0.00	0.00	0.00	0%
296	2851	RECREATION SVC	5,000	198.00	198.00	4,802.00	4%
297	2852	RECREATION SUP	9,000	157.61	157.61	8,842.39	2%
298	2871	TRANSPORTATION	0	0.00	0.00	0.00	#DIV/0!
299	2880	PY EXPEND	0	0.00	0.00	0.00	0%
300	2898	OTHER OPER EXP	16,100	450.91	450.91	15,649.09	3%
301	2000	SERVICES/SUPPLIES	647,409	99,948.06	99,948.06	547,460.94	15%
302							
303	FIXED ASSETS						
304	4201	Building IIM	75,000	0.00	0.00	75,000.00	0%
305	4202	STRUCT & IMP	272,500	0.00	0.00	272,500.00	0%
306	4303	EQUIPMENT	0	0.00	0.00	0.00	0%
307	4000	FIXED ASSETS	347,500	0.00	0.00	347,500	0%
308							
309							
310	1000	SALARIES & BENE	1,237,776	120,767.52	120,767.52	1,117,008.48	10%
311							
312	2000	SERVICES & SUPP	647,409	99,948.06	99,948.06	547,460.94	15%
313							
314	4000	FIXED ASSETS	347,500	0.00	0.00	347,500	0%
315							
316		CONTINGENCY	200,000	0.00	8,100.00	191,900.00	0%
317			0				
318		RESERVE	286,927	0.00	0.00	0.00	0%
319							
320							
321		TOTAL	2,719,612	220,715.58	228,815.58	2,203,869	8%
322							
323							
324							
325							
326							
327							
328							
329							
330							
331							

	A	B	C	D	E	F	G
1	NORTH HIGHLANDS RECREATION & PARK DISTRICT - CHERRY BLOSSOM PARK						
2	EXPENDITURE REPORT JULY 2021						
3							
4	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
5	ADMINISTRATION						
6	SERVICES & SUPPLIES						
7	2005	Adv/Legal Notice	155	155.00	155.00	0.00	100%
8	2505	Actg Svcs	1,500	0.00	0.00	1,500.00	0%
9	2591	Other Prof Svcs	8,608	0.00	0.00	8,608.00	0%
10		TOTAL	10,263	0.00	0.00	10,263.00	0%
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							
49							
50							
51							
52							
53							
54							
55							
56							
57							

	A	B	C	D	E	F	G
58	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
59	MAINTENANCE						
60	SALARIES & BENEFITS						
61	1110	Mtnc Wkr-	31,526	0.00	0.00	31,526.00	0%
62	1122	PT Wkr-Seasonal	12,500	0.00	0.00	12,500.00	0%
63		Sub-Total	44,026	\$ -	0.00	44,026.00	0%
64	1210	Retirement	2,522	0.00	0.00	2,522.00	0%
65	1220	OASDI	3,368	0.00	0.00	3,368.00	0%
66	1230	Insurance	5,640	0.00	0.00	5,640.00	0%
67	1240	Worker's Comp.	3,100	500.10	500.10	2,599.90	16%
68	1250	Unemployment	490	0.00	0.00	490.00	0%
69		Sub-Total	15,120	500.10	500.10	14,619.90	3%
70		TOTAL	59,146	500.10	500.10	58,645.90	1%
71	SERVICES & SUPPLIES						
72	2104	Agri/Hort	750	0.00	0.00	750.00	0%
73	2111	Bldg Mtnc. Svcs	200	0.00	0.00	200.00	0%
74	2122	Chemical Supplies	150	0.00	0.00	150.00	0%
75	2142	Land Imp Supplies	1,400	350.00	350.00	1,050.00	25%
76	2191	Electricity	900	47.67	47.67	852.33	5%
77	2193	Refuse	1,200	0.00	0.00	1,200.00	0%
78	2198	Water	24,000	5,907.25	5,907.25	18,092.75	25%
79	2205	Auto Mtnc Svc	600	0.00	0.00	600.00	0%
80	2211	Constr Equip. Svc	150	0.00	0.00	150.00	0%
81	2226	Expend Tools	300	0.00	0.00	300.00	0%
82	2236	Fuels & Lubes	2,000	500.00	500.00	1,500.00	25%
83	2275	Rents & Leases	500	0.00	0.00	500.00	0%
84	2281	Shop Equip Serv.	100	0.00	0.00	100.00	0%
85	2292	Other Equip Sups	250	0.00	0.00	250.00	0%
86	2314	Clothing	200	0.00	0.00	200.00	0%
87	2444	Medical Supplies	100	0.00	0.00	100.00	0%
88	2591	Other Prof Svc	262	0.00	0.00	262.00	0%
89		TOTAL	33,062	6,804.92	6,804.92	26,257.08	21%
90							
91							
92	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
93	FIXED ASSETS						
94	4201	Building Improvement	0	0.00	0.00	0.00	0%
95	4202	Structures & Imp	0	0.00	0.00	0.00	0%
96	4303	Other Equip	0	0.00	0.00	0.00	0%
97			0	0.00	0.00	0.00	0%
98							
99							
100							
101							
102							
103							
104							
105							
106							
107							
108							
109							
110							
111							
112							

	A	B	C	D	E	F	G
113	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
114		DISTRICT TOTALS					
115		SALARIES & BENEFITS					
116	1110	FULL TIME SALARIES	31,526	0.00	0.00	31,526.00	0%
117	1122	PART TIME SALARIES	12,500	0.00	0.00	12,500.00	0%
118	1210	RETIREMENT	2,522	0.00	0.00	2,522.00	0%
119	1220	OASDI	3,368	0.00	0.00	3,368.00	0%
120	1230	INSURANCE	5,640	0.00	0.00	5,640.00	0%
121	1240	WORKER'S COMP	3,100	500.10	500.10	2,599.90	16%
122	1250	UNEMPLOYMENT	490	0.00	0.00	490.00	0%
123	1000	SALARIES/BENEFITS	59,146	500.10	500.10	58,645.90	1%
124							
125		SERVICES & SUPPLIES					
126	2005	Adv/Legal Notice	155	0.00	155.00	0.00	100%
127	2104	AGRI/HORT	750	0.00	0.00	750.00	0%
128	2111	Bldg Mtn. Svcs	200	0.00	0.00	200.00	0%
129	2122	Chemical Supplies	150	0.00	0.00	150.00	0%
130	2142	Land Imp Supplies	1,400	350.00	350.00	1,050.00	25%
131	2191	ELECTRICITY	900	47.67	47.67	852.33	5%
132	2193	REFUSE	1,200	0.00	0.00	1,200.00	0%
133	2198	WATER	24,000	5,907.25	5,907.25	18,092.75	25%
134	2205	Auto Mtn. Svc	600	0.00	0.00	600.00	0%
135	2211	Constr Equip. Svc	150	0.00	0.00	150.00	0%
136	2226	Expend Tools	300	0.00	0.00	300.00	0%
137	2236	FUELS / LUBES	2,000	500.00	500.00	1,500.00	25%
138	2275	Rents & Leases	500	0.00	0.00	500.00	0%
139	2281	Shop Equip Serv.	100	0.00	0.00	100.00	0%
140	2292	Other Equip Sups	250	0.00	0.00	250.00	0%
141	2314	Clothing	200	0.00	0.00	200.00	0%
142	2444	Medical Supplies	100	0.00	0.00	100.00	0%
143	2505	Accounting	1,500	0.00	0.00	1,500.00	0%
144	2591	OTHER PROF SVCS	8,608	0.00	0.00	8,608.00	0%
145	2000	SERVICES/SUPPLIES	43,325	6,804.92	6,804.92	36,520.08	16%
146							
147		FIXED ASSETS					
148	4201	Building IIM	0	0.00	0.00	0.00	0%
149	4202	STRUCT & IMP	0	0.00	0.00	0.00	0%
150	4303	EQUIPMENT	0	0.00	0.00	0.00	0%
151	4000	FIXED ASSETS	0	0.00	0.00	0.00	0%
152							
153							
154	1000	SALARIES & BENE	59,146	500.10	500.10	58,645.90	1%
155							
156	2000	SERVICES & SUPP	43,325	6,804.92	6,804.92	36,520.08	16%
157							
158	4000	FIXED ASSETS	0	0.00	0.00	0.00	0%
159							
160		CONTINGENCY	33,905	0.00	0.00	33,905.00	0.00
161			0				
162		RESERVE	0	0.00	0.00	0.00	0%
163							
164							
165		TOTAL	136,376	7,305.02	7,305.02	129,071	5%
166							
167							
168							
169							