

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
REGULAR MEETING**

Regular Meeting of the Board of Directors  
May 11, 2023, 6:30 p.m. – District Office – Regular Meeting  
6040 Watt Avenue, North Highlands, Ca 95660  
Phone: (916) 332-7440  
WWW.NHRPD.ORG

**1. CALL MEETING TO ORDER**

**2. 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.

**3. ADMINISTRATOR'S REPORT**

- A. District Property Tax Revenue Update
- B. Park and Facility Maintenance Report
- C. Recreation Report
- D. Bronze Sponsorship Recognition – Bay Alarms

**4. CORRESPONDENCE**

A.

**5. REPORTS FROM STANDING COMMITTEES:**

**Budget, Finance & Audit:** Chairperson Crystal Harding; Member Veya Cummings

**Facility Development:** Chairperson Beau Reynolds; Member Joanna McVay

**Personnel and Policy:** Chairperson Veya Cummings ; Member Beau Reynolds

**Programs, Fees, and Charges:** Chairperson Joanna McVay; Member Crystal Harding

**6. CONSENT CALENDAR**

- A. Approval April 13 2023 minutes
- B. Approval of payment of the bills for the General Fund and CFD for the month of April 2023.

**7. UNFINISHED BUSINESS**

- A. Sierra Creek Park Update
- B. Master Plan Update

**8. NEW BUSINESS**

- A. Resolution 622 – Authorizing The Levy of Special Taxes within Community Facilities District (CFD) No. 2016-01 (Elverta Park) for FY2023/2024  
Board discussion/action to approve Resolution #622.
- B. Resolution 623 – Authorizing The Levy of Special Taxes withing Community Facilities District (CFD) No. 2019-01 (Lakes of Antelope) for FY2023/2024  
Board discussion/action to approve Resolution #623.
- C. Ad Hoc Committee Recommendation: Administrator Recruitment Process  
Board discussion/action to approve Ad Hoc Committee recommendations.

**9. CHAIRPERSON’S REPORT**

**10. COMMENT’S FROM BOARD MEMBERS**

**11. ADJOURNMENT**

**12. DATE, TIME, AND PLACE OF NEXT MEETING**

The next regular meeting of the Board of Directors will be on June 8, 2023 at 6:30 p.m. in the North Highlands Recreation Center, 6040 Watt Avenue, North Highlands, CA

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.

**IMPORTANT INFORMATION**

The North Highlands Recreation and Park District is currently utilizing the Zoom meeting format to record the district board meetings. You can access the Zoom Meeting using the information listed below. The meeting is also available on Facebook live.

Public questions will be accepted by the District up to 3:00 p.m. May 11, 2023. Please direct your questions to [larry@nhrrpd.org](mailto:larry@nhrrpd.org). If the question asked relates to an Item on the Agenda, it will be addressed by the Board at the time the item appears on the agenda. If your question is not related to an Item on the Agenda, it will be addressed by the Board under Agenda Item No. 2 – Comments and Reports from Citizens and Organizations.

Join Zoom Meeting

<https://us06web.zoom.us/j/87476778040?pwd=SIRrZm5NVENFUGs2c3h4TjF2cFI3UT09>

North Highlands Recreation and Park District

Board Agenda

TO: Pat Williams, Chairperson  
Board of Directors

FROM: Larry Mazzuca, Administrator

DATE: May 11, 2023

SUBJECT: District Property Tax Revenue Update



The following report reflects District property tax revenues collected through the end of April 2023. Additional revenues will be collected in May and June 2023 and then again through Period 13.

<u>TAXES</u>	<u>BUDGET</u>	<u>COLLECTED TO DATE</u>	<u>+/-</u>	<u>PERCENT COLLECTED</u>
Codes				
9101-9199	\$1,769,650	\$1,783,291	+13,641	101%

Property Tax Assessment Appeals

Historically, the NHRPD collects additional property taxes through the Property Tax Appeals process which is currently ongoing through August 1 or the end of Period 13.

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

To: Larry Mazzuca, District Administrator  
From: Scott Graham, Parks and Facilities Superintendent  
Date: May 11, 2023  
Subject: Park/Facilities Report

MAINTENANCE UPDATE:

- Weekly mowing, pruning, edging, trimming and blowing of all District parks and facilities as needed.
- Weed abatement took place at the Maintenance Yard, Capehart, Freedom and Brock Parks, as well as the Office Complex. Staff uses a combination of herbicides and power tools to remove the weeds.
- Staff completed repairs of sprinkler heads at the Community Center, Freedom Park and Cherry Blossom Park. Irrigation of all District facilities will resume in May.
- At Cherry Blossom Park, staff completed pruning and edging of the landscaped areas on Bing Drive and Elverta Road.

FACILITY MAINTENANCE UPDATE:

- Carpets in the recreation office in the Capehart gymnasium were cleaned and sanitized.
- At the Capehart Gymnasium complex, staff assembled and sealed four new picnic tables to be used at the Dragon's Den childcare program (see picture on next page).
- The splash pad at Freedom Park was inspected for use that begins in May. New batteries were installed and the control board was reprogrammed.
- New locks were installed on the doors at Freedom and Brock Parks.

INCIDENT/ACCIDENT REPORT UPDATE:

- Multiple parks were hit with graffiti on benches, . Staff was able to either remove or paint over the graffiti.

MAINTENANCE PROJECTS SUMMARY:

Multiple projects were completed at Brock Park in April. The infield on the south field was cleared of weeds in preparation of new programs being offered by the Recreation Division. The bathrooms were emptied of old and obsolete equipment, toilets were repaired and sanitized, lights upgraded and exterior doors were painted.



Ball field clean up at Brock



Benches at Capehart

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 summary report is listed below for your review:

**Monthly activity report for:** North Highlands Park District, **Reporting Period:** 2023-04-01 to 2023-04-30

**Summary of enforcement actions**

	Park Hours:	
	Drugs:	
	Weapons:	
	Alcohol:	
NTA Issued:	Animals:	
	Vehicle Code:	
	Probation Violation:	
	Other:	
	Drugs:	
	Weapons:	
	Assault/Battery:	
Onsite Arrests:	Sex Crimes:	
	Theft:	
	Probation Violation:	
	Other:	
Calls For Service:		2
Parking Citations:		14
Warrant Arrests:		0
DUI Arrests:		0
Stolen Vehicles:		0
Warnings Issued:		3

## NORTH HIGHLANDS RECREATION AND PARK DISTRICT

### BOARD AGENDA

TO: Larry Mazzuca, Administrator  
FROM: Kayla Thayer, Acting Recreation Superintendent  
DATE: May 11, 2023  
SUBJECT: Recreation Division Report

#### Toddler/Youth Programs

- Spring Break Science Camp was a week-long program at the beginning of April that had a total of 43 participants (20 sponsored through TRUSD, 16 sponsored by CJUSD, 7 on the paid side). Two special guests came to our camp. Science Alliance put on an hour-long interactive science show featuring a hoverboard and Engineer4fun who is a Lego Workshop group, instructed the participants to create their own moving Ferris wheels.
- Youth Dodgeball started on April 15 at Capehart Gymnasium. Participants gather on Saturday mornings to play different dodgeball inspired games. A total of 16 participants are enrolled (10 sponsored by TRUSD and 6 on the paid side).
- Pee Wee T-Ball: Skills and Drills started on Saturday, April 29 at Brock Park Sports Complex and will continue throughout May. There is a total of 16 participants registered (11 sponsored by TRUSD, 5 on the paid side).

#### Dragon's Den

- Dragon's Den participants enjoyed two special guests this month. The first was Science Alliance, who taught an interactive classroom-style presentation on Bubbles. Sacramento County Library-North Highlands-Antelope sent a librarian out to read to our participants for National Library Week.
- Participants celebrated Earth Day by designing their own reusable bags, bird feeders and earth inspired yoga.
- The bulletin board theme for the month of April focused on Spring.

#### Adult Programs

- Adult Basketball Open Gym was held at Capehart Gymnasium every Wednesday in April from 6:30pm – 8:30pm. Open Gym averaged 4 participants per night.
- Adult Paint class ran on April 15 with 6 participants registered.
- Adult Volleyball continues on with the Spring Championship game scheduled on May 1.

#### Senior Programs

##### Bingo

- Bingo averaged about 23 participants.

## Harvestime

- Harvestime averaged about 17 participants.
- Participants celebrated Easter by bringing candy and treats to collaborate on assembling candy gift baskets, as well as, playing spring themed word scramble games.
- Participants also enjoyed a 50s/60s themed day where participants dressed up in 50s/60s inspired clothing and danced to top hits from the era.

## Senior Movies

- April movies were "Ticket to Paradise" and "Back to the Future".
- A movie suggestion form has been added at the sign-in for all senior programs.

## Senior Field Trip

- Four participants signed up for our Senior Field Trip to the Museum of Science and Curiosity on Wednesday, April 26 which included interactive exhibits and a planetarium show.

## Rentals

- Capehart Gym: 21
- Community Center: 1
- Freedom Park: 8
- Recreation Center: 4
- Ridgepoint Gym: 3
- Birthday Parties: 2

## Community Resources

### Child Passenger Safety Course

- "Child Passenger Safety Course", hosted by Dignity Health completed a 4-day course that focused on learning proper techniques for car safety with child passengers. This course is designed for anyone needing certification who works with children and family transportation in a professional setting.

## Special Events

- Staff hosted our annual Spring Extravaganza and Egg Hunt, a 2-hour event on April 8 at Freedom Park.
- Staff led a take home craft of DIY Pinwheels, planted sunflowers from seed, had a bubble station, balloon artist, vendors, petting zoo, photos with the Bunny, and 9 egg hunts. We ended the event with a community dance with the Easter Bunny!
- We estimated that over 400 people attended the event.
- Thank you to Green Acres – Citrus Heights for donating soil and trowels for our garden station.
- Thank you to Patrick Williams for donating to our Golden Egg Baskets.
- Thank you to Back Drop it Like It's Hot for donating the backdrop for the Bunny Photos.
- Thank you to New Brew Café for being our community partner for this event.



## Marketing

- We have received 10 new subscribers in April for our newsletter.
- Staff have finalized marketing materials for summer programming (June – August). Staff go “live” one month before the start of a new season to accommodate registration and marketing. For the summer season, the go “live” date is May 1.
- Summer Recreation Guides were ordered and will be available as a hard copy, available in the office, May 1.
- Postcards were ordered and mailed to 15, 212 residents that are within the Districts boundaries.
- Summer generic program and event flyer was approved by Twin Rivers and Center Joint Unified School Districts and will be distributed the first week of May to schools within the District.
- The Newsletter will be sent out to our email list on May 1, which will highlight the new Summer Mailer.
- The website/sign board will be updated on May 1.

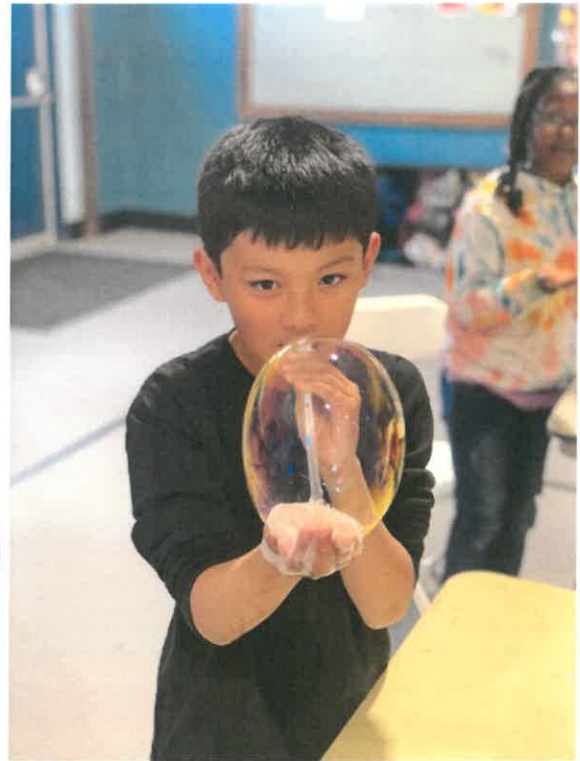
## Miscellaneous

- Staff had the opportunity to attend two conferences in April. Rachel and Evonne attended the California Parks & Recreation Society (CPRS) conference in the first week of April and Kayla attended the BOOST conference during the last week of April.

## Spring Break Science Camp



Dragon's Den After School Program



Birthday Party – Nerf Wars!



# Spring Extravaganza & Egg Hunt



Senior Field Trip –



NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Larry Mazzuca, Administrator  
FROM: Kayla Thayer, Acting Recreation Superintendent  
DATE: May 11, 2023  
SUBJECT: Bronze Sponsorship Recognition – Bay Alarms

**BACKGROUND**

North Highlands Recreation & Park District staff and Board of Directors implemented a new sponsorship recognition program in the year 2022 to better honor and recognize local businesses who donate to the District.

**DISCUSSION**

Bay Alarms donated to NHRPD in July of 2022 under the Bronze status. The incentive for being a Bronze sponsorship is recognition on our website for 1 year, and a sponsorship plaque to be presented during a public board meeting by the Board of Directors. In addition to these incentives, the District now has an online and paper version of the Recreation Guide where Bay Alarms has prominently been displayed for 4 Recreation Guides.

Staff would like to recognize and thank Bay Alarm for being a Bronze Sponsorship for July 2022 – July 2023. In addition, staff would also like to thank them again for donating towards our Fall/Winter events in 2022 as well.

Bay Alarms has been contacted to attend the May 11 Board Meeting for their recognition and have confirmed their attendance. Staff will present their plaque to them and the May 11 Board Meeting.

***BRONZE SPONSOR - \$250***

*As a BRONZE SPONSOR, your business, service club or organization will be prominently displayed on the District's website for one year. A Sponsor Partner plaque will be presented to you by the Board of Directors during a public board meeting.*

**RECOMMENDATION**

No recommendation.

# NORTH HIGHLANDS RECREATION AND PARK DISTRICT

## BOARD MEETING MINUTES

### REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: April 13 2023

Time: 6:30 p.m. – Regular Meeting

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

Member Present: Patrick Williams, Crystal Harding, Veya Cummings, Joanna McVay

Members Absent: Beau Reynolds

Staff Present: Larry Mazzuca, Administrator  
Scott Graham, Park Superintendent  
Rachel Robertson, Recreation Superintendent  
Kayla Thayer, Recreation Supervisor  
Terri Smith, Administrative Service Manager

Guests Present: Karen Folsom

#### **CALL MEETING TO ORDER:**

Chairperson Williams called the meeting to order at 6:32 p.m.

#### **COMMENTS AND REPORTS FROM STANDING CITIZENS AND ORGANIZATIONS**

None

#### **ADMINISTRATOR'S REPORT:**

##### Report by District Administrator Mazzuca

- Administrator Mazzuca submitted his Letter of Retirement to the Board of Directors. His last day with the District is scheduled for August 31.

##### Oral Report by Park Superintendent Scott Graham:

- Scott updated the board on the FEMA Partnership Grant (reimbursement for storm related expenses). He stated that in part of the preparation in getting ready to send documents to them he contacted Matthew Duarte from CAPRI who share that CAPRI has taken steps to waive the per incidents deductible on tree damage/removal. Scott stated that FEMA has a policy that if your insurance covers the claim, FEMA will not cover it. Scott stated that the District is looking into processing the claim with CAPRI first and what they do not cover we will then go back to FEMA.

##### Oral Report by Recreation Superintendent Rachel Robertson:

- Rachel wanted to give a shout out to Kayla Thayer, Recreation Supervisor and Trader Joe's on Marconi Avenue for donating to our park spotlight mini event that was in March.
- Rachel stated that this will be her last Board Meeting until she returns from maternity leave. Kayla will be the acting Recreation Superintendent until she returns in August.

District Communication Plan/Outreach Strategies

Recreation Superintendent Rachel Robertson reported on her handout for the District Communication Plan/Outreach strategies.

**CORRESPONDENCE:**

**REPORTS FROM STANDING COMMITTEES:**

**Budget, Finance & Audit:** Chairperson Crystal Harding; Members Veya Cummings - none

**Facility Development:** Chairperson Beau Reynolds; Member Joanna McVay - none

**Personnel and Policy:** Chairperson Veya Cummings; Member Beau Reynolds - none

**Programs, Fees, and Charges:** Chairperson Joanna McVay; Member Crystal Harding - none

**CONSENT CALENDAR**

4/1/23

Motion by Board Member McVay, seconded by Board Member Cummings, to approve the Minutes of the Regular Meeting of March 9, 2023 with the corrections share to Administrator Larry Mazzuca prior to the meeting and payment of the bills for the General Fund and CFD for the for the month of March 2023:

AYES:	Williams, Harding, Veya, McVay
NOES:	-0-
ABSTAIN:	-0-
ABSENT:	Reynolds

**UNFINISHED BUSINESS**

None

**NEW BUSINESS**

- A. O'Dell Engineering: Sierra Creek Park Design Review and Initial Cost Presentation  
Karen Folsom, Project Manager for O'Dell Engineering went over Sierra Creek Park Design Review and Initial Cost Presentation.
- Grant Requirements
  - Budget
  - Project Site
  - Park Concept Plan
  - Playground
  - Picnic Area
  - Amphitheater
  - Pre-Fab Building
  - Community Gardens
  - Sustainable Materials
  - Tree Palette
  - Next Steps
- B. Fundraising Event  
Recreation Superintendent Robertson went over her report on Sierra Leone Humanitarian Project Inc. fundraising event request, to host a dinner dance in the Kay F. Dahill Community Center.

4/2/23

Motion by Board Member Harding, seconded by Board Member Cummings, to approve the Rental request for the Sierra Leone Humanitarian Project non-profit fundraising event.

AYES: Williams, Harding, Veya  
NOES: McVay  
ABSTAIN: -0-  
ABSENT: Reynolds

C. Board of Directors' Compensation

Administrator Mazzuca reviewed his report to the Board. He stated that District legal counsel reviewed Board Member compensation and stated that meeting compensation can be increased 5% annually and must be done by a board Resolution. The maximum number of board meetings Directors can be compensated in a single month is six (6) meetings. Administrator Mazzuca indicated that the Board Member compensation resolution will be included on the June 8, 2023 board meeting.

4/3/23

Motion by Board Member McVay, seconded by Board Member Harding, to approve a Resolution that would increase Board compensation by 5% annually for Regular and Special Board meetings, and Board Committee meetings.

AYES: Williams, Harding, Veya, McVay  
NOES: -0-  
ABSTAIN: -0-  
ABSENT: Reynolds

D. District Administrator: Recruitment Options for Board Review

Administrator Mazzuca went over the Recruitment Options for the District Administrator:

- Consider In-House Candidates
- District Controlled Search – District would conduct the search of the new Administrator.
- Contract with an Executive Search Firm – fees range from \$9,000 to \$28,000

Administrator Mazzuca indicated that it would be appropriate for the Board Chairperson to appoint a "two-person" AD HOC Committee to review the recruitment options. Unlike regular standing committees, there is no provision that prohibits the Chairperson from serving on the AD-HOC committee. The AD HOC Committee would provide a recommendation to the Board of Directors at the M<

Chairperson Williams appointed himself and Board Member Harding to the AD-HOC Committee.

E. District Administrator Employment Agreement: Amendment #3

Administrator Mazzuca reviewed Contract Amendment #3 with the Board.

4/4/23

Motion by Board Member McVay, seconded by Board Member Cummings, to approve Amendment #3 to Administrator Mazzuca contract.

AYES: Williams, Harding, Veya, McVay  
NOES: -0-  
ABSTAIN: -0-  
ABSENT: Reynolds



**CHAIRPERSON’S REPORT:**

Chairperson Williams stated that Lou’s Burgers is closing.

Chairperson Williams stated that he went to the monthly breakfast at Pancake Palace. He stated that he talked to LAFCo representative, José Henriquez, Dr. Ami Bera, Rich Desmond, and Susan Frost.

Chairperson Williams stated that the Easter Egg Hunt was fabulous, great job.

**COMMENTS FROM BOARD MEMBERS:**

Board Member Harding gave a shout out for Park Spotlight at Chardonnay.

Board Member Harding stated that she and her family had a great time at the Easter Event.

**ADJOURNMENT**

Chairperson Williams adjourned the meeting at 8:29 p.m.

**DATE, TIME, AND PLACE OF MEETING**

The next regular meeting of the Board of Directors will be on May 11, 2023, at 6:30 p.m. in the North Highlands Recreation Center, 6040 Watt Avenue, North Highlands, CA.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

**NORTH HIGHLANDS RECREATION & PARK DISTRICT**  
**BILLING REPORT MAY 2023**  
**(Bills paid in April 2023)**

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
<b><u>BENEFITS</u></b>				
1210	Retirement	Voya	Apr-23	\$ 5,012.35
1230	Insurance	California Choice	May-23	\$ 11,644.57
1230	" " "	CoPower	May-23	\$ 1,111.50
1240	Workers' Comp	CAPRI		\$ -
	<b>Total</b>			<b>\$ 17,768.42</b>

**SERVICES & SUPPLIES**

2029	Bus/Conf Exp	Luu, Evonne	CPRS Conference Reim	\$ 97.15
2029	" " "	Murray, Rachel	CPRS Conference Reim	\$ 162.26
2029	" " "	USBank	Embassy Stes. (CPRS Conference)	\$ 2,155.84
2035	Training/Edu	USBank	CARPD,TenyaLodge (CARPD Conference)	\$ 968.38
2035	" " "	Young, Mega	CPR Certification	\$ 37.00
2039	Empl Trans	Kersevan, Chirs	February 2023	\$ 28.69
2039	" " "	Luu, Evonne	February 2023	\$ 44.47
2039	" " "	Robertson, Rachel	February 2023	\$ -
2039	" " "	Thayer, Kayla	February 2023	\$ 71.98
2076	Office Sup	Walkers	Printer Ink	\$ 370.57
2076	" " "	Walkers	Supplies	\$ 128.91
2076	" " "	Walkers	Supplies	\$ 306.51
2076	" " "	Walkers	Supplies	\$ 65.51
2076	" " "	Walkers	Supplies	\$ 54.72
2076	" " "	USBank	Supplies	\$ 29.07
2076	" " "	Walkers	Portfolio folders	\$ 51.56
2076	" " "	Walkers	Supplies	\$ 48.49
2076	" " "	Walkers	Supplies	\$ 65.32
2076	" " "	Walkers	Supplies	\$ (25.34)
2112	Bldg Maint. Supplies	USBank	RioLindaHardware,TractorSup (Supplies)	\$ 58.14
2122	Chemical Sup	Target Specialty	Supplies	\$ 225.55
2168	Plumbing	Home Depot	Supplies	\$ 65.52
2191	Electric	SMUD	3548415 3244 Freedom Park	\$ 172.47
2191	" " "	SMUD	7000000346 District	\$ 2,916.12
2191	" " "	SMUD	2919472 Rec/Dudley BLDG 1472	\$ 76.15
2191	" " "	SMUD	2733018 Aztec	\$ 675.19
2192	Nat'l Gas	PG&E	8802679102-5 3829 Stephen Drive	\$ 151.43
2192	" " "	PG&E	2198624112-9 7916 Aztec BLDG 518	\$ 521.76
2192	" " "	PG&E	0593497194-5 7916 Aztec BLDG 5360	\$ -
2193	Refuse	Republic Service	3929 Karl, 7916 Aztec Way, 6040 Watt	\$ 634.44
2193	" " "	Public Works	Dump	\$ 154.00
2195	Sewage	Sac Utilities	2802 Perrin	\$ -
2195	" " "	Sac Utilities	3843 Bainbridge	\$ 113.70
2195	" " "	Sac Utilities	3911 Blackfield Dr.	\$ -
2195	" " "	Sac Utilities	3929 Karl Dr.	\$ -
2195	" " "	Sac Utilities	6040 Watt	\$ 327.68
2195	" " "	Sac Utilities	7916 Aztec	\$ 638.32
2195	" " "	Sac Utilities	7916 Aztec	\$ 638.32
2195	" " "	Sac Utilities	7916 Aztec	\$ 638.32

**NORTH HIGHLANDS RECREATION & PARK DISTRICT**  
**BILLING REPORT MAY 2023**  
**(Bills paid in April 2023)**

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>		<u>AMOUNT</u>
2197	Tele & Teleg	Comcast	Service - Shop	\$	93.45
2197	" " "	Comcast	Service - District	\$	329.87
2197	" " "	Telepacific	Service	\$	863.57
2197	" " "	Sentry Alarm	Service	\$	30.00
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	\$	2,408.27
2198	" " "	Sac Suburban	Way, 6040 Watt,Freedom,Softball Complex	\$	2,000.19
2198	" " "	CA/American	Chardonnay	\$	284.95
2198	" " "	CA/American	Sierra	\$	294.02
2205	Auto Maint. Serv	J&T Auto	2000 Chevy	\$	523.16
2205	" " "	NH TIRE PROS	2006 Ford Ranger	\$	1,273.99
2205	" " "	O'Reilly	Supplies	\$	29.07
2261	Office Equip Mt.	NCS	April 2023 Monthly Service	\$	242.00
2275	Rents & Leases	Alhambra	Water Service	\$	108.92
2275	" " "	Cintas	Service	\$	108.39
2275	" " "	CIT - Avaya	Phone Equipments	\$	418.26
2275	" " "	Cintas	Service	\$	71.53
2275	" " "	DLL Financial	copier	\$	186.26
2281	Shop Equip Serv	CH Mowers	Service	\$	75.34
2314	Clothing	USBank	BlankCaps(Rec Sup)	\$	117.92
2314	" " "	American Logowear	Recreation	\$	242.44
2322	Custodial Sup	A1 Janitorial	Janitorial Supplies	\$	81.56
2322	" " "	A1 Janitorial	Janitorial Supplies	\$	54.52
2322	" " "	A1 Janitorial	Janitorial Supplies	\$	531.20
2332	Food	Thayer, Kayla	Reim Walk in the Park	\$	26.35
2332	" " "	Kersevan, Chris	Reim	\$	59.72
2332	" " "	USBank	Walmart,Chipote,TacoBell,SmartNFinal (Spring Camp/Event,Staff Training	\$	311.64
2531	Leagal Service	Bart.,Kron.,Shan	March 2023 Legal Service	\$	240.00
2591	Other Prof Serv.	Fulton El Camino	Monthly Service	\$	3,417.00
2591	" " "	Lee, Shey	Reim Fingerprints	\$	20.00
2591	" " "	Sac Valley Alarm	6040 Quarterly Service	\$	294.36
2591	" " "	Secor, Kurtis	Reim Fingerprints	\$	47.00
2591	" " "	Cintas	Service	\$	181.96
2591	" " "	DOJ	Maintenance Fingerprints	\$	32.00
2591	" " "	NCS	Chromebooks (C.J.U.S.D.)	\$	2,989.03
2591	" " "	Stice Lock	Freedom Park	\$	200.00
2591	" " "	USBank	GoldenHillsPest,Adobe,Microsoft,When lwork,Tmobile (MonthlyServ.,Progs., Scheduler,CellPhone	\$	313.38
2591	" " "	O'Dell Engineering	Master Plan - Phase 4	\$	8,319.83
2591	" " "	Stice Lock	Freedom Park	\$	480.07
2591	" " "	Cintas	Service	\$	181.96
2591	" " "	National Fire System	Service	\$	325.00
2591	" " "	National Fire System	Service	\$	325.00

**NORTH HIGHLANDS RECREATION & PARK DISTRICT**  
**BILLING REPORT MAY 2023**  
**(Bills paid in April 2023)**

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
2851	Recreation Service	USBank	PlaytimePony,BalloonDude,Science Alliance (Spring Event)	\$ 1,122.50
2851	" " "	Blank Canvas Art	Spring Art 2013	\$ 120.00
2852	Recreation Sup	USBank	Walmart,Amazon,BestBuy,GroceryOutLet (SpringEvent/Camp,Supplies,DragonsDen, LepreTrng,StaffIncent.,ParkSpotlight) (Merchant Fees - APR \$44.95/Mar - Bank Analysis Fees \$101.67/APR - Active Fee	\$ 2,229.32
2898	Other Oper Exp	NHRPD - BANK FEES	\$374.30)	\$ 520.42
2898	" " "	Rec Service Charges	Refund Credit Card Fees	\$ 2.00
2898	" " "	Kersevan, Chris	Reim Parking	\$ 3.50
2898	" " "	USBank	Parking	\$ 5.25
<b>TOTAL</b>				<b>\$ 44,804.37</b>

**FIXED ASSETS**

4201	Building Improvement	Air Cool	Capehart HVAC Units	\$ 103,374.00
4202	Structures	O'Dell Engineering	Sierra - Phase 3 Conceptural Design	\$ 41,487.30
4303	Equipment			\$ -
<b>TOTAL</b>				<b>\$ 144,861.30</b>

<b>Total District Salaries</b>	(APR 2 PAY DAY)			\$ 82,344.76
<b>Total District EDD</b>	(APR 2 PAY DAY)			\$ 231.58
<b>Total District OASDI</b>	(APR 2 PAY DAY)			\$ 6,024.78
				<b>\$ 88,601.12</b>

**DISTRICT TOTALS**

**\$296,035.21**

9429	Building Rentals			
9429	" " "			
9646	Rec Fees & Charges	Reynolds, Beau	Class Cancelled	\$ 28.00
9646	" " "			
088L	Park Dedication			

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BOARD MEMBER

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BOARD MEMBER

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BOARD MEMBER

**NORTH HIGHLANDS RECREATION & PARK DISTRICT**  
**CFD BILLING REPORT MAY 2023**  
**(Bills paid in April 2023)**

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
<b><u>BENEFITS</u></b>				
1210	Retirement	VOYA	Apr-23	\$ 304.27
1230	Insurance	CALIFORNIA CHOICE	May-23	\$ 639.01
1230	" " "	COPOWER	May-23	\$ 85.50
1240	" " "	CAPRI		\$ -
	<b>Total</b>			<b>1,028.78</b>
<b><u>SERVICES &amp; SUPPLIES</u></b>				
2191	Electric	SMUD	6696230 7955 Bing Drive PED	\$ 36.37
2191	" " "	SMUD	6696231 7931 Scotland Dr PED	\$ 36.37
2193	Refuse	Republic Service	3929 Karl, 7916 Aztec Way, 6040 Watt	\$ -
2198	Water	CA/American	Cherry Blossom Park 7930 Little Plum IRRG	\$ 50.91
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive	\$ 59.20
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive IRRG	\$ 99.92
2198	" " "	CA/American	Cherry Blossome Park 2794 Napoleon IRRG	\$ 99.92
	<b>TOTAL</b>			<b>\$ 382.69</b>
<b><u>FIXED ASSETS</u></b>				
4201	Building Improvement			\$ -
4202	Structures			\$ -
4303	Equipment			\$ -
	<b>TOTAL</b>			<b>\$ -</b>
<b>Total District Salaries</b>		(APR 2 PAY DAY)		\$ 4,892.38
<b>Total District EDD</b>		(APR 2 PAY DAY)		\$ 17.42
<b>Total District OASDI</b>		(APR 2 PAY DAY)		\$ 374.27
				<b>\$ 5,284.07</b>
<b>DISTRICT TOTALS</b>				<b>\$6,695.54</b>

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BOARD MEMBER

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BOARD MEMBER

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BOARD MEMBER

	A	B	C	D	E	F	G	H
1	<b>NORTH HIGHLANDS RECREATION &amp; PARK DISTRICT</b>							
2	<b>REVENUE REPORT - APRIL 2023</b>							
3								
4	<b>CODE</b>	<b>CLASSIFICATION</b>	<b>BUDGET</b>	<b>MONTH'S</b>	<b>REF/REIM</b>	<b>TO DATE</b>	<b>UNREALIZED</b>	<b>PERCENT</b>
5	<b>FACILITY RENTALS</b>							
6	9429	Community Center	\$0.00	7,358.00	1136.60	43,504.46	-43,504.46	
7	9429	Recreation Center	\$0.00	1,300.00	0.00	9,288.00	-9,288.00	
8	9429	<b>TOTAL</b>	<b>\$40,000.00</b>	<b>8,658.00</b>	<b>1136.60</b>	<b>52,792.46</b>	<b>-12,792.46</b>	<b>132%</b>
9								
10	<b>LEASED PROPERTY</b>							
11	9690	Strizek Lease	\$0.00	2,159.23	0.00	21,592.30	-21,592.30	
12	9690	Capehart Lease - Day Care	\$0.00	3,085.00	0.00	30,499.00	-30,499.00	
13	9690	Freedom Park Lease - Softball	\$0.00	5,400.00	0.00	53,500.00	-53,500.00	
14	9690	Sierra Creek	\$0.00	0.00	0.00	5,250.00	-5,250.00	
15	9690	<b>TOTAL</b>	<b>\$128,700.00</b>	<b>10,644.23</b>	<b>0.00</b>	<b>110,841.30</b>	<b>17,858.70</b>	<b>86%</b>
16								
17	<b>REVENUE, OTHER</b>							
18	9790	Backflow Test Reim All Star	\$0.00	0.00	0.00	71.00	-71.00	
19	9790	Brock Park Arson Reim	\$0.00	0.00	0.00	0.00	0.00	
20	9790	CAPRI Reim	\$0.00	0.00	0.00	254.77	-254.77	
21	9790	CPRS Reim	\$0.00	0.00	0.00	45.00	-45.00	
22	9790	Copies	\$0.00	30.00	0.00	30.00	-30.00	
23	9790	Fulton El Camino Reim	\$0.00	0.00	0.00	540.02	-540.02	
24	9790	Reim - Harding - Conference	\$0.00	0.00	0.00	118.16	-118.16	
25	9790	Reim - Robertson	\$0.00	0.00	0.00	5.00	-5.00	
26	9790	Reim - Payroll over payment	\$0.00	1,270.08	0.00	1,270.08	-1,270.08	
27	9790	Snack Shack - Brock	\$0.00	0.00	0.00	0.00	0.00	
28	9790	Stale dated Check	\$0.00	0.00	0.00	0.00	0.00	
29	9790	Storage Use - Capehart	\$0.00	0.00	0.00	0.00	0.00	
30	9790	Team Fees - Brock	\$0.00	0.00	0.00	0.00	0.00	
31	9790	Team Fees - Capehart	\$0.00	0.00	0.00	0.00	0.00	
32	9790	TRUSD REIM -Boost Conf.	\$0.00	0.00	0.00	13,898.85	-13,898.85	
33	9790	USBank Incentive	\$0.00	0.00	0.00	678.01	-678.01	
34	9790	Utilities - Capehart	\$0.00	0.00	0.00	0.00	0.00	
35	9790	Xtreme MuscleTowing sold F150	\$0.00	0.00	0.00	500.00	-500.00	
36			<b>\$706,500.00</b>	<b>1,300.08</b>	<b>0.00</b>	<b>17,410.89</b>	<b>689,089.11</b>	<b>2%</b>
37	<b>AQUATICS</b>							
38	9646	Swim Lesson	\$0.00	0.00	0.00	0.00	0.00	
39	9646	Swim Team	\$0.00	0.00	0.00	0.00	0.00	
40		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
41								
42	<b>DAY CARE PROGRAM</b>							
43	9646	Dragon's Den	\$0.00	0.00	0.00	63,656.50	-63,656.50	
44	9646	Fall Camp	\$0.00	0.00	(150.00)	6,715.00	-6,715.00	
45	9646	JR Rec Leader	\$0.00	0.00	0.00	0.00	0.00	
46	9646	Ridgepoint Raccoon Club	\$0.00	0.00	0.00	34.50	-34.50	
47	9646	Spring Camp	\$0.00	4,392.00	0.00	12,246.00	-12,246.00	
48	9646	Summer Kids Kamp - Comm Ctr	\$0.00	0.00	0.00	63,288.00	-63,288.00	
49	9646	Winter Camp	\$0.00	0.00	305.00	9,948.00	-9,948.00	
50		<b>TOTAL</b>	<b>\$57,000.00</b>	<b>4,392.00</b>	<b>155.00</b>	<b>\$155,888.00</b>	<b>-98,888.00</b>	<b>273%</b>
51								
52	<b>SPECIAL INTEREST/CONTRACT CLASSES</b>							
53	9646	Adult Paint Night	\$0.00	50.00	0.00	275.00	-275.00	
54	9646	Art Class	\$0.00	0.00	0.00	0.00	0.00	
55	9646	Breakfast with Santa	\$0.00	0.00	0.00	584.00	-584.00	
56	9646	Cupid Crew Dance	\$0.00	0.00	0.00	275.00	-275.00	
57	9646	Cupid Crew Cooking	\$0.00	0.00	0.00	264.00	-264.00	
58	9646	Discover Play Day - LEGO	\$0.00	350.00	(35.00)	385.00	-385.00	
59	9646	Elves in Training	\$0.00	0.00	0.00	120.00	-120.00	
60	9646	Gingerbread House Contest	\$0.00	0.00	0.00	56.00	-56.00	
61	9646	Intro to Anime Drawing	\$0.00	0.00	0.00	0.00	0.00	
62	9646	Leprechauns Cooking	\$0.00	0.00	0.00	360.00	-360.00	
63	9646	MAD Science	\$0.00	0.00	0.00	0.00	0.00	
64	9646	Mothers Day Kick Ball	\$0.00	20.00	0.00	45.00	-45.00	
65	9646	Senior Field Trip	\$0.00	35.00	15.00	140.00	-140.00	
66	9646	Spring Yard Sale	\$0.00	150.00	0.00	240.00	-240.00	
67	9646	Teen Field Trip - Top Golf	\$0.00	0.00	(28.00)	0.00	0.00	
68		<b>TOTAL</b>	<b>\$5,000.00</b>	<b>\$605.00</b>	<b>-\$48.00</b>	<b>\$2,744.00</b>	<b>2,256.00</b>	<b>55%</b>
69								
70	<b>SPECIAL EVENTS</b>							
71	9646	Halloween Vendors	\$0.00	0.00	0.00	330.00	-330.00	
72	9646	Halloween Donations	\$0.00	0.00	0.00	200.00	-200.00	
73	9646	Holiday Party Vendor	\$0.00	0.00	0.00	120.00	-120.00	
74	9646	Easter Event Vendors	\$0.00	30.00	0.00	180.00	-180.00	
75	9646	Easter Event Donations	\$0.00	0.00	0.00	100.00	-100.00	
76		<b>TOTAL</b>	<b>\$5,000.00</b>	<b>30.00</b>	<b>0.00</b>	<b>930.00</b>	<b>4,070.00</b>	<b>19%</b>
77								
78	<b>CODE</b>	<b>CLASSIFICATION</b>	<b>BUDGET</b>	<b>MONTH'S</b>	<b>REF/REIM</b>	<b>TO DATE</b>	<b>UNREALIZED</b>	<b>PERCENT</b>

	A	B	C	D	E	F	G	H
79	<b>RECREATION MISC.</b>							
80	9646	Gym Rental-Capehart/R.P.	\$0.00	2,265.00	0.00	14,105.00	-14,105.00	
81	9646	Birthday Parties	\$0.00	0.00	0.00	150.00	-150.00	
82	9646	Open Gym	\$0.00	0.00	0.00	18.00	-18.00	
83	9646	Park Rentals	\$0.00	3,040.00	0.00	10,415.00	-10,415.00	
84		<b>TOTAL</b>	<b>\$65,000.00</b>	<b>5,305.00</b>	<b>0.00</b>	<b>24,688.00</b>	<b>40,312.00</b>	<b>38%</b>
85								
86	<b>YOUTH SPORTS</b>							
87	9646	PW Bball Skills & Drills Ses I & II	\$0.00	0.00	0.00	999.00	-999.00	
88	9646	Vball Skills & Drills Session I & II	\$0.00	0.00	0.00	108.00	-108.00	
89	9646	PW Bball - Winter	\$0.00	0.00	89.00	1,181.00	-1,181.00	
90	9646	2nd-3rd Bball -Winter	\$0.00	0.00	0.00	2,516.00	-2,516.00	
91	9646	4th-5th Bball -Winter	\$0.00	0.00	0.00	2,220.00	-2,220.00	
92	9646	6th-7th Bball -Winter	\$0.00	0.00	0.00	2,294.00	-2,294.00	
93	9646	Cheer	\$0.00	0.00	(141.00)	327.00	-327.00	
94	9646	PW T-Ball Skills & Drills	\$0.00	0.00	0.00	180.00	-180.00	
95	9646	Youth Dodge Ball	\$0.00	165.00	0.00	330.00	-330.00	
96		<b>TOTAL</b>	<b>\$50,800.00</b>	<b>165.00</b>	<b>(52.00)</b>	<b>10,155.00</b>	<b>40,645.00</b>	<b>20%</b>
97								
98	<b>ADULT SPORTS</b>							
99	9646	Coed Power Volleyball-Monday	\$0.00	0.00	0.00	2,470.00	-2,470.00	
100	9646	Adult Basketball	\$0.00	0.00	0.00	0.00	0.00	
101		<b>TOTAL</b>	<b>\$6,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,470.00</b>	<b>3,530.00</b>	<b>41%</b>
102								
103	<b>TAXES</b>							
104	9101	Prop Tax - Secured	\$1,630,700.00	732,673.27	(423.90)	1,648,543.00	-17,843.00	
105	9102	Prop Tax - Unsec	\$53,000.00	1,819.11	0.00	56,414.01	-3,414.01	
106	9103	Supp Prop Tax	\$50,000.00	20,598.81	(10938.20)	45,613.88	4,386.12	
107	9104	Prop Tax Sec Delinquent	\$11,000.00	0.00	0.00	9,804.83	1,195.17	
108	9105	Prop Tax Supp Delinquent	\$2,000.00	0.00	0.00	3,746.88	-1,746.88	
109	9106	Prop tax Unitary	\$9,300.00	5,394.93	(146.06)	11,041.63	-1,741.63	
110	9120	Prop Tax Secured Redemp	\$0.00	0.00	0.00	176.26	-176.26	
111	9130	Prop Tax - Prior Unsec	\$750.00	22.31	0.00	502.85	247.15	
112	9140	Prop Tax - Pently	\$400.00	25.38	0.00	365.80	34.20	
113	9196	RDA Residual	\$12,500.00	0.00	0.00	7,082.07	5,417.93	
114	9199	Taxes Other	\$0.00	0.00	0.00	0.00	0.00	
115		<b>TOTAL</b>	<b>\$1,769,650.00</b>	<b>760,533.81</b>	<b>(11508.16)</b>	<b>1,783,291.21</b>	<b>-13,641.21</b>	<b>101%</b>
116								
117	<b>INTEREST INCOME</b>							
118	9410	Interest Income	\$6,500.00	12,222.00	0.00	18,130.00	-11,630.00	
119		<b>TOTAL</b>	<b>\$6,500.00</b>	<b>12,222.00</b>	<b>0.00</b>	<b>18,130.00</b>	<b>-11,630.00</b>	<b>279%</b>
120								
121	<b>USE OF MONEY/PROPERTY</b>							
122	9522	Homeowner Prop Tax	\$13,000.00	4,519.45	0.00	10,975.81	2,024.19	
123		<b>TOTAL</b>	<b>\$13,000.00</b>	<b>4,519.45</b>	<b>0.00</b>	<b>10,975.81</b>	<b>2,024.19</b>	<b>84%</b>
124								
125	<b>IN LIEU TAX</b>							
126	9529	In Lieu Tax	\$100,000.00	0.00	0.00	100,000.00	0.00	
127		<b>TOTAL</b>	<b>\$100,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100%</b>
128								
129	<b>MISC. Revenue</b>							
130	9530	Misc. Revenue	\$20,064.00	0.00	0.00	20,064.00	0.00	
131		<b>TOTAL</b>	<b>\$20,064.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,064.00</b>	<b>0.00</b>	<b>100%</b>
132								
133	<b>AID TO LOCAL GOVERNMENT</b>							
134	9531	Aid to Local Government	\$0.00	0.00	0.00	0.00	0.00	
135		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
136								
137	<b>REDEVELOPMENT FUNDS</b>							
138	9533	Redevelopment Passthru	\$10,000.00	0.00	0.00	7,233.49	2,766.51	
139		<b>TOTAL</b>	<b>\$10,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,233.49</b>	<b>2,766.51</b>	<b>72%</b>
140								
141	<b>FISCAL RELIEF FOR SPECIAL DISTRICT</b>							
142	9595	Fiscal Relief for Special District	\$0.00	0.00	0.00	0.00	0.00	
143		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
144								
145	<b>STATE AID</b>							
146	9569	State Aid	\$0.00	0.00	0.00	0.00	0.00	
147		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
148								
149								
150								
151								
152								
153								
154								
155	<b>CODE</b>	<b>CLASSIFICATION</b>	<b>BUDGET</b>	<b>MONTH'S</b>	<b>REF/REIM</b>	<b>TO DATE</b>	<b>UNREALIZED</b>	<b>Page PERCENT</b>
156	9429	Building Rental	\$40,000	8,658.00	1136.60	52,792.46	-12,792.46	132%

	A	B	C	D	E	F	G	H
157	9646	Rec Fees & Charges	\$188,800	10,497.00	55.00	196,875.00	-8,075.00	104%
158	9100	Taxes	\$1,769,650	760,533.81	(11508.16)	1,783,291.21	-13,641.21	101%
159	9410	Interest Income	\$6,500	12,222.00	0.00	18,130.00	-11,630.00	279%
160	9522	Homeowner Prop Tax	\$13,000	4,519.45	0.00	10,975.81	2,024.19	84%
161	9529	In Lieu Tax	\$100,000	0.00	0.00	100,000.00	0.00	100%
162	9530	Misc. Revenue	\$20,064	0.00	0.00	20,064.00	0.00	100%
163	9531	Aid to Local Government	\$0	0.00	0.00	0.00	0.00	0%
164	9533	Redevelopmnet Funds	\$10,000	0.00	0.00	7,233.49	2,766.51	0%
165	9595	Fiscal Relief for Special Dist.	\$0	0.00	0.00	0.00	0.00	0%
166	9569	State Aid	\$0	0.00	0.00	0.00	0.00	0%
167	9690	Lease Property	\$128,700	10,644.23	0.00	110,841.30	17,858.70	86%
168	9790	Revenue Other	\$706,500	1,300.08	0.00	17,410.89	689,089.11	2%
169		TOTAL	\$2,983,214	808,374.57	-10,316.56	2,317,614.16	665,599.84	78%
170								
171		GENERAL RESERVED FUND	\$0					
172		CARRY OVER	\$1,432,956	0.00	0.00	0.00	0.00	0%
173								
174		TOTAL BUDGET	\$4,416,170	808,374.57	-10,316.56	\$2,317,614	2,098,555.84	52%
175								
176		Scholarship		0.00				
177		ADA		0.00				
178		Field Deposit - Brock Park		0.00				
179		Field Deposit - Softball Complex		0.00				
180		Field Deposit - Capehart		0.00				
181		Bldg Deposit		3000.00	0.00			
182		Bldg Guards		1552.50				
183				4552.50				
184								
185	2191	SMUD Reim - Something Extra		380.00				
186	2192	PG&E Reim - Something Extra		10.00				
187	2193	Republic Serv. Reim - Something		90.00				
188	2195	Sewage Reim - Something Extra		240.00				
189	2198	Water Reim - Something Extra		100.00				
190	2198	5420516		35.00				
191				855.00				
192								
193								
194		Total Revenue		813,782.07				
195								
196								
197								
198		Program/Scholarship Donations	\$0.00	0.00	0.00	13,177.21	-13,177.21	
199								
200		District ADA Account	\$0.00	0.00	0.00	0.00	0.00	
201		055000000	\$0.00	4,552.50	0.00	30,738.51	-30,738.51	
202		Contingency	\$150,000.00	0.00	0.00	135,848.00	14,152.00	
203		Park Dedication Acct 088L	\$0.00	61.00	0.00	1,284.00	-1,284.00	
204		Park Fees 346I	\$0.00	9,452.08	0.00	1,242,804.46	-1,242,804.46	
205		District Reserve Acct	\$0.00	0.00	0.00	1,430,928.00	-1,430,928.00	



	A	B	C	D	E	F	G	H
1		<b>NORTH HIGHLANDS RECREATION &amp; PARK DISTRICT - CHERRY BLOSSOM PARK</b>						
2		<b>REVENUE REPORT - APRIL 2023</b>						
3								
4	<b>CODE</b>	<b>CLASSIFICATION</b>	<b>BUDGET</b>	<b>MONTH'S</b>	<b>REF/REIM</b>	<b>TO DATE</b>	<b>UNREALIZED</b>	<b>PERCENT</b>
5	<b>TAXES</b>							
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		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
17								
18	<b>INTEREST INCOME</b>							
19	9410	Interest Income	\$300.00	422.00	0.00	591.00	-291.00	
20		<b>TOTAL</b>	<b>\$300.00</b>	<b>422.00</b>	<b>0.00</b>	<b>591.00</b>	<b>-291.00</b>	<b>197%</b>
21								
22	<b>USE OF MONEY/PROPERTY</b>							
23	9522	Homeowner Prop Tax	\$0.00	0.00	0.00	0.00	0.00	
24		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
25								
26	<b>IN LIEU TAX</b>							
27	9529	In Lieu Tax	\$0.00	0.00	0.00	0.00	0.00	
28		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
29								
30	<b>MISC. Revenue</b>							
31	9530	Misc. Revenue	\$0.00	0.00	0.00	0.00	0.00	
32		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
33								
34	<b>AID TO LOCAL GOVERNMENT</b>							
35	9531	Aid to Local Government	\$0.00	0.00		0.00	0.00	
36		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
37								
38	<b>REDEVELOPMENT FUNDS</b>							
39	9533	Redevelopment funds	\$0.00	0.00	0.00	0.00	0.00	
40		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
41								
42	<b>STATE AID</b>							
43	9569	State Aid	\$0.00	0.00	0.00	0.00	0.00	
44		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
45								
46	<b>SPECIAL ASSESSMENT</b>							
47	9603	Special Assessment	\$127,066.00	60,989.76	(68.62)	126,901.77	164.23	
48		<b>TOTAL</b>	<b>\$127,066.00</b>	<b>60,989.76</b>	<b>(68.62)</b>	<b>126,901.77</b>	<b>164.23</b>	<b>100%</b>
49								
50	<b>CODE</b>	<b>CLASSIFICATION</b>	<b>BUDGET</b>	<b>MONTH'S</b>	<b>REF/REIM</b>	<b>TO DATE</b>	<b>UNREALIZED</b>	<b>PERCENT</b>
51								
52	9100	Taxes	\$0	0.00	0.00	0.00	0.00	0%
53	9410	Interest Income	\$300	422.00	0.00	591.00	-291.00	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	\$127,066	60,989.76	(68.62)	126,901.77	164.23	100%
61								
62		<b>TOTAL</b>	<b>\$127,366</b>	<b>61,411.76</b>	<b>(68.62)</b>	<b>127,492.77</b>	<b>-126.77</b>	<b>100%</b>
63								
64		<b>GENERAL RESERVED FUND</b>	<b>\$0</b>					
65		<b>CARRY OVER</b>	<b>\$59,642</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>59,642.00</b>	<b>0%</b>
66								
67		<b>TOTAL BUDGET</b>	<b>\$187,008</b>	<b>61,411.76</b>	<b>-68.62</b>	<b>\$127,493</b>	<b>59,515.23</b>	<b>68%</b>
68								
69								
70		<b>Total Revenue</b>		<b>61,411.76</b>				
71								
72								
73								
74								
75								

	A	B	C	D	E	F	G
1	<b>NORTH HIGHLANDS RECREATION &amp; PARK DISTRICT</b>						
2	<b>EXPENDITURE REPORT - APRIL 2023</b>						
3							
4	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
5	<b>ADMINISTRATION</b>						
6	<b>SALARIES &amp; BENEFITS</b>						
7	1110	Administrator	142,815	10,641.61	116,493.34	26,321.66	82%
8	1110	Office Manager	79,224	5,872.92	64,562.12	14,661.88	81%
9	1110	Office Assistant	0	0.00	0.00	0.00	0%
10	1122	Board of Directors	8,500	0.00	3,950.00	4,550.00	46%
11		Sub-Total	230,539	16,514.53	185,005.46	45,533.54	80%
12	1210	Retirement	17,763	1,321.16	14,484.42	3,278.58	82%
13	1220	OASDI	17,636	1,166.92	12,919.58	4,716.42	73%
14	1230	Insurance	33,755	2,897.38	27,539.64	6,215.36	82%
15	1240	Worker's Comp.	4,813	8.00	152.00	4,661.00	3%
16	1250	Unemployment	490	0.00	224.00	266.00	46%
17		Sub-Total	74,457	5,393.46	55,319.64	19,137.36	74%
18		<b>TOTAL</b>	<b>304,997</b>	<b>21,907.99</b>	<b>240,325.10</b>	<b>64,671.90</b>	<b>79%</b>
19							
20	<b>SERVICES &amp; SUPPLIES</b>						
21	2005	Ad/Leg	2,500	0.00	664.70	1,835.30	27%
22	2022	Bks/Subs	150	0.00	146.44	3.56	98%
23	2029	Bus Conf Exp	6,000	0.00	6,000.00	0.00	100%
24	2035	Educ/Trng	3,000	968.38	1,859.53	1,140.47	62%
25	2039	Empl Trans	1,000	0.00	337.12	662.88	34%
26	2051	Insurance	119,191	0.00	119,191.00	0.00	100%
27	2061	Memberships	12,100	0.00	12,266.00	-166.00	101%
28	2076	Office Sups	8,500	644.12	6,939.35	1,560.65	82%
29	2081	Postage	750	-107.75	38.29	711.71	5%
30	2085	Printing	500	107.75	702.47	-202.47	140%
31	2197	Tele & Teleg	16,000	1,193.44	11,898.12	4,101.88	74%
32	2261	Office Equip Mtnc	17,900	242.00	14,867.91	3,032.09	83%
33	2275	Rents & Leases	10,000	604.52	8,208.36	1,791.64	82%
34	2332	Food Sups	1,200	0.00	1,157.44	42.56	96%
35	2444	Medical Supplies	785	0.00	783.32	1.68	100%
36	2505	Actg Svcs	34,000	-82.95	22,099.47	11,900.53	65%
37	2531	Legal Svcs	15,000	857.50	1,972.50	13,027.50	13%
38	2591	Other Prof Svcs	156,000	6,240.82	86,735.00	69,265.00	56%
39	2813	Sales Tax Adjustment	0	0.00	0.00	0.00	0%
40	2819	Registration Service	20,000	0.00	1,887.00	18,113.00	9%
41	2880	PY Expenditure	0	0.00	0.00	0.00	0%
42	2898	Other Oper Exp	16,100	545.67	5,793.96	10,306.04	36%
43		<b>TOTAL</b>	<b>440,676</b>	<b>11,213.50</b>	<b>303,547.98</b>	<b>137,128.02</b>	<b>69%</b>
44							
45							
46	4202	Struct & Imp	500000	41,487.30	127,254.30	372,745.70	25%
47	4303	Office Equipment	7,000	0.00	6033.30	966.7	86%
48		<b>TOTAL</b>	<b>507,000</b>	<b>41487.30</b>	<b>133,287.60</b>	<b>373,712.40</b>	<b>112%</b>
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58	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
59	RECREATION						
60	SALARIES & BENEFITS						
61	1110	Superintendent-Sarah/Ra	90,290	6,044.62	78,313.09	11,976.91	87%
62	1110	Supervisor-Rachel/Kayla	69,480	5,221.69	48,259.97	21,220.03	69%
63	1110	Rec. Coordinator/Chris	53,205	3,750.76	30,006.08	23,198.92	56%
64	1110	Rec Specialist/Luu	49,317	3,795.08	41,309.11	8,007.89	84%
65	1122	Part Time	150,000	14,237.04	91,808.57	58,191.43	61%
66	1122	Part Time Ases	0	0.00	0.00	0.00	0%
67		Sub-Total	412,292	33,049.19	289,696.82	122,595.18	70%
68	1210	Retirement	20,983	1,504.98	8,789.74	12,193.26	42%
69	1220	OASDI	31,540	2,307.97	22,033.05	9,506.95	70%
70	1230	Insurance	29,687	2,279.14	18,853.98	10,833.02	64%
71	1240	Worker's Comp	11,877	0.00	5,928.00	5,949.00	50%
72	1250	Unemployment	6,230	169.29	1,706.02	4,523.98	27%
73		Sub-Total	100,316	6,261.38	57,310.79	43,005.21	57%
74		TOTAL	512,609	39,310.57	347,007.61	165,601.39	68%
75							
76	SERVICES & SUPPLIES						
77	2005	Ads/Leg Notice	0	0.00	0.00	0.00	0%
78	2022	Books/Subs	0	0.00	0.00	0.00	0%
79	2029	Business/Conf Exp	8,500	2,415.25	5,175.71	3,324.29	61%
80	2035	Educ/Trng	1,500	37.00	487.00	1,013.00	32%
81	2039	Empl Trans	2,000	145.14	889.56	1,110.44	44%
82	2061	Memberships	600	0.00	585.00	15.00	98%
83	2065	Film Svcs	0	0.00	0.00	0.00	0%
84	2076	Office Svcs	2,000	80.63	1,722.02	277.98	86%
85	2081	Postage	3,200	0.00	2,036.07	1,163.93	64%
86	2085	Printing	2,500	0.03	2,525.49	-25.49	101%
87	2197	Tele & Teleg	0	0.00	0.00	0.00	0%
88	2275	Rents & Leases	0	0.00	0.00	0.00	0%
89	2314	Clothing	5,000	360.36	2,212.41	2,787.59	44%
90	2332	Food	4,500	397.71	3,143.13	1,356.87	70%
91	2444	Med Svcs	1,500	0.00	119.89	1,380.11	8%
92	2591	Other Prof Svcs	5,000	134.39	3,363.79	1,636.21	67%
93	2851	Rec Svcs	20,000	1,242.50	7,411.59	12,588.41	37%
94	2852	Rec Svcs	17,000	5,218.35	11,597.50	5,402.50	68%
95	2871	Transportation	6,000	0.00	0.00	6,000.00	0%
96	2898	Other Oper Exp	0	0.00	0.00	0.00	0%
97			79,300	10,031.36	41,269.16	38,030.84	52%
98							
99	4202	Struct & Imp	18,000	0.00	0.00	18,000.00	0%
100			18,000	0.00	0.00	18,000.00	0%
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	A	B	C	D	E	F	G
115	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
116	<b>MAINTENANCE</b>						
117	<b>SALARIES &amp; BENEFITS</b>						
118	1110	Superintendent-Scott	93,730	6,947.38	76,381.18	17,348.82	81%
119	1110	Supervisor - Sergio	74,190	5,500.00	60,460.00	13,730.00	81%
120	1110	Superviosr - Kurtis	74,190	5,226.76	14,383.59	59,806.41	19%
121	1110	Mtnc Worker II - Steve	51,914	448.38	32,950.56	18,963.44	63%
122	1110	Mtnc Wkr-Eric	14,478	0.00	8,617.31	5,860.69	60%
123	1110	Mtnc Wkr-Rodney	49,055	3,803.38	39,567.10	9,487.90	81%
124	1110	Mtnc Wkr-Steve/Barry	46,624	3,436.92	36,792.72	9,831.28	79%
125	1110	Mtnc Wkr-Simmons	46,624	3,525.72	37,043.94	9,580.06	79%
126	1122	PT Maintenance Wkr	0	0.00	0.00	0.00	0%
127	1122	Weekday & Weekend Bldg Monitor	23,840	3,892.50	24,168.25	-328.25	101%
128		<b>Sub-Total</b>	<b>474,646</b>	<b>\$ 32,781.04</b>	<b>330,364.65</b>	<b>144,281.35</b>	<b>70%</b>
129	1210	Retirement	36,064	2,186.21	23,703.35	12,360.65	66%
130	1220	OASDI	35,836	2,569.13	25,020.61	10,815.39	70%
131	1230	Insurance	113,442	7,579.55	67,733.39	45,708.61	60%
132	1240	Worker's Comp.	54,376	0.00	34,873.00	19,503.00	64%
133	1250	Unemployment	2,804	62.29	1,017.78	1,786.22	36%
134		<b>Sub-Total</b>	<b>242,522</b>	<b>12,397.18</b>	<b>152,348.13</b>	<b>90,173.87</b>	<b>63%</b>
135		<b>TOTAL</b>	<b>717,167</b>	<b>45,178.22</b>	<b>482,712.78</b>	<b>234,454.22</b>	<b>67%</b>
136	<b>SERVICES &amp; SUPPLIES</b>						
137	2005	Ads/Leg Notice	0	0.00	0.00	0.00	0%
138	2035	Educ/Trng	500	0.00	103.44	396.56	21%
139	2039	Empl Trans	150	0.00	0.00	150.00	0%
140	2061	Memberships	150	0.00	150.00	0.00	100%
141	2076	Office Sups	500	370.57	737.54	-237.54	148%
142	2104	Agri/Hort	2,000	0.00	1,716.76	283.24	86%
143	2111	Bldg Mtnc Svc	2,500	0.00	2,483.08	16.92	99%
144	2112	Bldg Mtnc Sups	7,500	58.14	6,520.02	979.98	87%
145	2122	Chem Sups	2,500	225.55	703.94	1,796.06	28%
146	2131	Elec Sys SVC	3,000	-157.79	2,709.32	290.68	90%
147	2132	Elec Sys Sup	1,000	0.00	700.00	300.00	70%
148	2142	Land Imp Sup	20,000	0.00	9,547.28	10,452.72	48%
149	2151	Mech Sys Svc	0	0.00	0.00	0.00	0%
150	2162	Paint Sups	1,000	0.00	273.64	726.36	27%
151	2168	Plumbing Sups	8,000	65.52	4,670.58	3,329.42	58%
152	2191	Electricity	40,000	3,459.93	34,887.03	5,112.97	87%
153	2192	Natural Gas	3,000	763.19	6,408.42	-3,408.42	214%
154	2193	Refuse	12,000	698.44	10,412.43	1,587.57	87%
155	2195	Sewage	5,500	2,116.34	5,136.05	363.95	93%
156	2197	Tele/Teleg	2,200	123.45	1,343.09	856.91	61%
157	2198	Water	100,000	4,887.43	70,472.73	29,527.27	70%
158	2205	Auto Mtnc Svc	12,000	1,826.22	12,138.07	-138.07	101%
159	2206	Auto Mtnc Sup	0	0.00	0.00	0.00	0%
160	2211	Constr Equip Svc	4,500	0.00	2,097.07	2,402.93	47%
161	2212	Constr Equip Sup	0	0.00	0.00	0.00	0%
162	2226	Expend Tools	5,000	0.00	3,782.99	1,217.01	76%
163	2236	Fuels & Lubes	16,000	0.00	5,969.40	10,030.60	37%
164	2275	Rents & Leases	17,000	446.63	12,068.98	4,931.02	71%
165	2281	Shop Equip Svc	1,200	75.34	760.88	439.12	63%
166	2282	Shop Equip Sup	0	0.00	0.00	0.00	0%
167	2292	Other Equip	10,000	0.00	5,046.54	4,953.46	50%
168	2314	Clothing	3,000	0.00	2,294.11	705.89	76%
169	2321	Cust Svc	0	0.00	0.00	0.00	0%
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	A	B	C	D	E	F	G
172	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
173	2322	Cust Sup	14,000	667.28	11,998.96	2,001.04	86%
174	2444	Medical Sup	300	0.00	341.76	-41.76	114%
175	2591	Other Prof Svc	85,000	5,643.35	75,010.84	9,989.16	88%
176	2898	Other Oper Exp	0	0.00	0.00	0.00	0%
177		<b>TOTAL</b>	<b>379,500</b>	<b>21,269.59</b>	<b>290,490.95</b>	<b>89,009.05</b>	<b>77%</b>
178							
179							
180	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
181	FIXED ASSETS						
182	4201	Building Improvement	105,000	103,374.00	103,374.00	1,626.00	98%
183	4202	Structures & Imp	545,743	0.00	483,530.83	62,212.17	89%
184	4303	Other Equip	82,200	0.00	82,127.69	72.31	100%
185			<b>732,943</b>	<b>103,374.00</b>	<b>669,032.52</b>	<b>63,910</b>	<b>91%</b>
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229	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
230		<u>DISTRICT TOTALS</u>					
231	<u>SALARIES &amp; BENEFITS</u>						
232	1110	FULL TIME SALARIES	935,136	56,221.00	685,140.11	249,995.89	73%
233	1122	PART TIME SALARIES	182,340	53,301.06	119,926.82	62,413.18	66%
234	1210	RETIREMENT	74,810	5,012.35	46,977.51	27,832.49	63%
235	1220	OASDI	85,011	6,044.02	59,973.24	25,037.76	71%
236	1230	INSURANCE	176,884	12,756.07	114,127.01	62,756.99	65%
237	1240	WORKER'S COMP	71,066	8.00	40,953.00	30,113.00	58%
238	1250	UNEMPLOYMENT	9,524	231.58	2,947.80	6,576.20	31%
239	1000	<b>SALARIES/BENEFITS</b>	<b>1,534,771</b>	<b>106,396.78</b>	<b>1,070,045.49</b>	<b>464,725.51</b>	<b>70%</b>
240							
241	<u>SERVICES &amp; SUPPLIES</u>						
242	2005	AD/LEGAL NOTICE	2,500	0.00	664.70	1,835.30	27%
243	2022	BOOKS/SUBS	150	0.00	146.44	3.56	98%
244	2029	BUS/CONF EXP	14,500	2,415.25	11,175.71	3,324.29	0%
245	2035	EDUC/TRNG	5,000	1,005.38	2,449.97	2,550.03	49%
246	2039	EMPLOY TRANS	3,150	145.14	1,226.68	1,923.32	0%
247	2051	INSURANCE	119,191	0.00	119,191.00	0.00	100%
248	2061	MEMBERSHIPS	12,850	0.00	13,001.00	-151.00	101%
249	2065	FILM SVC	0	0.00	0.00	0.00	0%
250	2076	OFFICE SUPS	11,000	1,095.32	9,398.91	1,601.09	85%
251	2081	POSTAGE	3,950	-107.75	2,074.36	1,875.64	53%
252	2085	PRINTING	3,000	107.78	3,227.96	-227.96	108%
253	2104	AGRI/HORT	2,000	0.00	1,716.76	283.24	86%
254	2111	BLDG MTNC SVC	2,500	0.00	2,483.08	16.92	99%
255	2112	BLDG MTNC SUP	7,500	58.14	6,520.02	979.98	87%
256	2122	CHEM SUPS	2,500	225.55	703.94	1,796.06	28%
257	2131	ELEC MTNC SVC	3,000	-157.79	2,709.32	290.68	90%
258	2132	ELEC MTNC SUP	1,000	0.00	700.00	300.00	70%
259	2142	LAND IMP SUP	20,000	0.00	9,547.28	10,452.72	48%
260	2151	MECH SYS MTNC	0	0.00	0.00	0.00	0%
261	2162	PAINTING SUPS	1,000	0.00	273.64	726.36	27%
262	2168	PLUMBING SUPS	8,000	65.52	4,670.58	3,329.42	58%
263	2191	ELECTRICITY	40,000	3,459.93	34,887.03	5,112.97	87%
264	2192	NATURAL GAS	3,000	763.19	6,408.42	-3,408.42	214%
265	2193	REFUSE	12,000	698.44	10,412.43	1,587.57	87%
266	2195	SEWAGE	5,500	2,116.34	5,136.05	363.95	93%
267	2197	TELE/TELEG	18,200	1,316.89	13,241.21	4,958.79	73%
268	2198	WATER	100,000	4,887.43	70,472.73	29,527.27	70%
269	2205	AUTO MTNC SVC	12,000	1,826.22	12,138.07	-138.07	101%
270	2206	AUTO MTNC SUP	0	0.00	0.00	0.00	0%
271	2211	CONSTR EQUIP SVC	4,500	0.00	2,097.07	2,402.93	47%
272	2212	CONSTR EQUIP SUP	0	0.00	0.00	0.00	0%
273	2226	EXPEND TOOLS	5,000	0.00	3,782.99	1,217.01	76%
274	2236	FUELS / LUBES	16,000	0.00	5,969.40	10,030.60	37%
275	2261	OFF EQUIP MTNC	17,900	242.00	14,867.91	3,032.09	83%
276	2275	RENTS/LEASES	27,000	1,051.15	20,277.34	6,722.66	75%
277	2281	SHOP EQUIP SVCS	1,200	75.34	760.88	439.12	63%
278	2282	SHOP EQUIP SUPS	0	0.00	0.00	0.00	0%
279	2292	OTHER EQUIP SUPS	10,000	0.00	5,046.54	4,953.46	50%
280	2314	CLOTHING	8,000	360.36	4,506.52	3,493.48	56%
281	2321	CUST SVC	0	0.00	0.00	0.00	0%
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	A	B	C	D	E	F	G
286	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
287	2322	CUST SUP	14,000	667.28	11,998.96	2,001.04	86%
288	2332	FOOD SUPS	5,700	397.71	4,300.57	1,399.43	75%
289	2444	MED SUPS	2,585	0.00	1,244.97	1,340.03	48%
290	2505	ACCOUNT SVC	34,000	-82.95	22,099.47	11,900.53	65%
291	2531	LEGAL SVC	15,000	857.50	1,972.50	13,027.50	13%
292	2591	OTHER PROF SVCS	246,000	12,018.56	165,109.63	80,890.37	67%
293	2813	SALES TAX ADJUST.	0	0.00	0.00	0.00	0%
294	2819	REGISTRATION SVC	20,000	0.00	1,887.00	18,113.00	0%
295	2851	RECREATION SVC	20,000	1,242.50	7,411.59	12,588.41	37%
296	2852	RECREATION SUP	17,000	5,218.35	11,597.50	5,402.50	68%
297	2871	TRANSPORTATION	6,000	0.00	0.00	6,000.00	0%
298	2880	PY EXPEND	0	0.00	0.00	0.00	0%
299	2898	OTHER OPER EXP	16,100	545.67	5,793.96	10,306.04	36%
300	2000	<b>SERVICES/SUPPLIES</b>	<b>899,476</b>	<b>42,514.45</b>	<b>635,308.09</b>	<b>264,167.91</b>	<b>71%</b>
301							
302	<b>FIXED ASSETS</b>						
303	4201	Building IIM	105,000	0.00	103,374.00	1,626.00	0%
304	4202	STRUCT & IMP	1,063,743	0.00	483,530.83	580,212.17	0%
305	4303	EQUIPMENT	89,200	41,487.30	215,415.29	391,784.71	0%
306	4000	<b>FIXED ASSETS</b>	<b>1,257,943</b>	<b>41,487.30</b>	<b>802,320.12</b>	<b>973,623</b>	<b>0%</b>
307							
308							
309	1000	<b>SALARIES &amp; BENE</b>	<b>1,534,771</b>	<b>106,396.78</b>	<b>1,070,045.49</b>	<b>464,725.51</b>	<b>70%</b>
310							
311	2000	<b>SERVICES &amp; SUPP</b>	<b>899,476</b>	<b>42,514.45</b>	<b>635,308.09</b>	<b>264,167.91</b>	<b>71%</b>
312							
313	4000	<b>FIXED ASSETS</b>	<b>1,257,943</b>	<b>41,487.30</b>	<b>802,320.12</b>	<b>973,623</b>	<b>0%</b>
314							
315		<b>CONTINGENCY</b>	<b>150,000</b>	<b>135,848.00</b>	<b>135,848.00</b>	<b>14,152.00</b>	<b>0%</b>
316							
317		<b>RESERVE</b>	<b>709,828</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
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320		<b>TOTAL</b>	<b>4,552,018</b>	<b>326,246.53</b>	<b>2,643,521.70</b>	<b>1,716,668</b>	<b>58%</b>
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1		<b>NORTH HIGHLANDS RECREATION &amp; PARK DISTRICT - CHERRY BLOSSOM PARK</b>					
2		<b>EXPENDITURE REPORT APRIL 2023</b>					
3							
4	<b>CODE</b>	<b>CLASSIFICATION</b>	<b>BUDGET</b>	<b>MONTHS</b>	<b>EXPENDED</b>	<b>BALANCE</b>	<b>% EXPEND</b>
5	<b>ADMINISTRATION</b>						
6	<b>SERVICES &amp; SUPPLIES</b>						
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	9,629	0.00	9,134.36	494.64	95%
10		<b>TOTAL</b>	<b>11,284</b>	<b>0.00</b>	<b>10,789.36</b>	<b>494.64</b>	<b>96%</b>
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58	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
59	<b>MAINTENANCE</b>						
60	<b>SALARIES &amp; BENEFITS</b>						
61	1110	Mtnr Wkr-	33,464	3,979.87	30,457.94	3,006.06	91%
62	1122	PT Wkr-Seasonal	12,000	1,089.00	9,129.00	2,871.00	76%
63		<b>Sub-Total</b>	<b>45,464</b>	<b>\$ 5,068.87</b>	<b>39,586.94</b>	<b>5,877.06</b>	<b>87%</b>
64	1210	Retirement	2,677	304.27	2,462.04	214.96	92%
65	1220	OASDI	3,478	374.27	3,066.27	411.73	88%
66	1230	Insurance	6,300	724.51	5,498.93	801.07	87%
67	1240	Worker's Comp.	5,277	0.00	1,900.00	3,377.00	36%
68	1250	Unemployment	490	17.42	129.42	360.58	26%
69		<b>Sub-Total</b>	<b>18,223</b>	<b>1,420.47</b>	<b>13,056.66</b>	<b>5,166.34</b>	<b>72%</b>
70		<b>TOTAL</b>	<b>63,686</b>	<b>6,489.34</b>	<b>52,643.60</b>	<b>11,042.40</b>	<b>83%</b>
71	<b>SERVICES &amp; SUPPLIES</b>						
72	2104	Agri/Hort	2,000	0.00	0.00	2,000.00	0%
73	2111	Bldg Mtnr. 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	1,600	0.00	0.00	1,600.00	0%
76	2191	Electricity	900	72.74	643.12	256.88	71%
77	2193	Refuse	1,200	0.00	900.00	300.00	75%
78	2198	Water	21,700	309.95	19,246.69	2,453.31	89%
79	2205	Auto Mtnr Svc	750	0.00	0.00	750.00	0%
80	2211	Constr Equip. Svc	150	0.00	0.00	150.00	0%
81	2226	Expend Tools	300	0.00	300.00	0.00	100%
82	2236	Fuels & Lubes	2,500	0.00	821.72	1,678.28	33%
83	2275	Rents & Leases	1,850	0.00	0.00	1,850.00	0%
84	2281	Shop Equip Serv.	100	0.00	0.00	100.00	0%
85	2292	Other Equip Sups	300	0.00	0.00	300.00	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	1,000	0.00	880.00	120.00	88%
89		<b>TOTAL</b>	<b>35,100</b>	<b>382.69</b>	<b>22,791.53</b>	<b>12,308.47</b>	<b>65%</b>
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	<b>FIXED ASSETS</b>						
94	4201	Building Improvement	0	0.00	0.00	0.00	0%
95	4202	Structures & Imp	9,000	0.00	0.00	9,000.00	0%
96	4303	Other Equip	0	0.00	0.00	0.00	0%
97			<b>9,000</b>	<b>0.00</b>	<b>0.00</b>	<b>9,000.00</b>	<b>0%</b>
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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 &amp; BENEFITS</u>					
116	1110	FULL TIME SALARIES	33,464	3,979.87	30,457.94	3,006.06	91%
117	1122	PART TIME SALARIES	12,000	1,089.00	9,129.00	2,871.00	76%
118	1210	RETIREMENT	2,677	304.27	2,462.04	214.96	92%
119	1220	OASDI	3,478	374.27	3,066.27	411.73	88%
120	1230	INSURANCE	6,300	724.51	5,498.93	801.07	87%
121	1240	WORKER'S COMP	5,277	0.00	1,900.00	3,377.00	36%
122	1250	UNEMPLOYMENT	665	17.42	129.42	535.58	19%
123	1000	<b>SALARIES/BENEFITS</b>	<b>63,686</b>	<b>6,489.34</b>	<b>52,643.60</b>	<b>11,042.40</b>	<b>83%</b>
124							
125		<u>SERVICES &amp; SUPPLIES</u>					
126	2005	Adv/Legal Notice	155	0	155.00	0.00	100%
127	2104	AGRI/HORT	2,000	0.00	0.00	2,000.00	0%
128	2111	Bldg Mtnc. 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	1,600	0.00	0.00	1,600.00	0%
131	2191	ELECTRICITY	900	72.74	643.12	256.88	71%
132	2193	REFUSE	1,200	0.00	900.00	300.00	75%
133	2198	WATER	21,700	309.95	19,246.69	2,453.31	89%
134	2205	Auto Mtnc Svc	750	0.00	0.00	750.00	0%
135	2211	Constr Equip. Svc	150	0.00	0.00	150.00	0%
136	2226	Expend Tools	300	0.00	300.00	0.00	100%
137	2236	FUELS / LUBES	2,500	0.00	821.72	1,678.28	33%
138	2275	Rents & Leases	1,850	0.00	0.00	1,850.00	0%
139	2281	Shop Equip Serv.	100	0.00	0.00	100.00	0%
140	2292	Other Equip Sups	300	0.00	0.00	300.00	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	9,629	0.00	10,014.36	-385.36	104%
145	2000	<b>SERVICES/SUPPLIES</b>	<b>46,384</b>	<b>0.00</b>	<b>33,580.89</b>	<b>12,803.11</b>	<b>72%</b>
146							
147		<u>FIXED ASSETS</u>					
148	4201	Building IIM	0	0.00	0.00	0.00	0%
149	4202	STRUCT & IMP	9,000	0.00	0.00	9,000.00	0%
150	4303	EQUIPMENT	0	0.00	0.00	0.00	0%
151	4000	<b>FIXED ASSETS</b>	<b>9,000</b>	<b>0.00</b>	<b>0.00</b>	<b>9,000.00</b>	<b>0%</b>
152							
153							
154	1000	<b>SALARIES &amp; BENE</b>	<b>63,686</b>	<b>6,489.34</b>	<b>52,643.60</b>	<b>11,042.40</b>	<b>83%</b>
155							
156	2000	<b>SERVICES &amp; SUPP</b>	<b>46,384</b>	<b>382.69</b>	<b>33,580.89</b>	<b>12,803.11</b>	<b>72%</b>
157							
158	4000	<b>FIXED ASSETS</b>	<b>9,000</b>	<b>0.00</b>	<b>0.00</b>	<b>9,000.00</b>	<b>0%</b>
159							
160		<b>CONTINGENCY</b>	<b>30,000</b>	<b>0.00</b>	<b>0.00</b>	<b>30,000.00</b>	<b>0.00</b>
161			0				
162		<b>RESERVE</b>	<b>37,938</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
163							
164							
165		<b>TOTAL</b>	<b>187,008</b>	<b>6,872.03</b>	<b>86,224.49</b>	<b>62,846</b>	<b>46%</b>
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North Highlands Recreation and Park District

Board Agenda

TO: Pat Williams, Chairperson  
Board of Directors

FROM: Larry Mazzuca, Administrator

DATE: May 11, 2023

SUBJECT: Sierra Creek Park



1. O'Dell engineering has started developing the design, refining the site plan and selecting materials for the park.
2. O'Dell staff are coordinating with the restroom building manufacturer, bridge suppliers, and shade shelter vendors.
3. O'Dell is specifying site furnishings and irrigation to match Elverta Park.
4. The playground design is moving forward, and equipment is being selected.
5. Civil and electrical engineers are starting their work next week.
6. The geotechnical report is completed, as well as the topographic survey.
7. O'Dell staff are in communication with Sacramento County and have the plans for the intersection design for the Lakes at Antelope development (across Watt Avenue from Sierra Creek Park). The developer, KB Homes, is required to design and install, at their cost, the new intersection and traffic lights.
8. The District and State of California has finalized the process in which state park's reimburses the District for payments made to O'Dell. As the Board may remember, the District has budgeted \$500,000 for the park design. When O'Dell submits invoices to the District for payment, the District processes those payments and pay's O'Dell. The District then forwards the paid invoices to state parks who then reimburses the District. The remaining unused balance of the \$500,000 will be carried over into FY 2023-2024.

Summary

Karen Folsom and I will soon meet to consider restroom options, lighting, materials, and review the refined site plan. We will also begin discussions on permitting requirements, Art (in the park), biological surveys, etc.

North Highlands Recreation and Park District

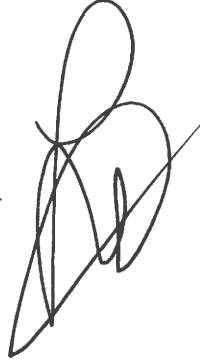
Board Agenda

TO: Pat Williams, Chairperson  
Board of Directors

FROM: Larry Mazzuca, Administrator

DATE: May 11, 2023

SUBJECT: Park Master Plan Update



There are four phases to the Park Master Plan (PMP). The first three phases have been completed:

Phase 1 - Research and Documentation

Phase 2 – Community Outreach

Phase 3 – Recreation Planning

Phase 4 started May 2 and includes:

- 50% Submittal May 2, 2023
- Client Review Period May, 2023
- Client Meeting June 2023
- 100% Submittal July thru September 2023
- Final Submittal/Board Acceptance October 2023

During the April Regular Board Meeting, Karen Folsom told the Board that she would provide them with a PMP Survey Results Summary. That Summary is attached.

### NHRPD Survey Results Summary

A community questionnaire was opened to the public between mid-January to early March, 2023. There were a total of 204 respondents-194 completed the English version, 5 completed the Spanish, and 5 completed the Russian version. The rate of participation leads to an 85% level of confidence. Below is a brief summary of the responses received.

- A little over a quarter (27.6%) of participants visit the parks more than two times per week. A quarter only visit a few times a year (26.1%)
- Participants cite safety (27.5%), lack of restrooms(22.5%), and lack of features/amenities (20.5%) as the top three reasons they don't visit a park or facility.
- An overwhelming majority have visited Freedom park. Second most commonly visited park is Larchmont, and Strizek and Brock Park are a close third.
- Many have a significantly increased perception of the value of parks and open space (31.1%) while 43.0% have had no change to how they perceive the value of parks and open space.
- An overwhelming majority of residents drive to parks (64.5%). Walking (25.5%) is the second most popular form of transportation to reach parks.
- Almost half of all participants who completed the survey identify as white (46.6%). 18.8% identify as Hispanic or Latino. 8.9% identify as Black or African American. 4.04% as Asian, 3.14% as Native Hawaiian or Other Pacific Islander and 3.14% as American Indian or Alaskan Native.
- Almost half of all participants who completely the survey were between the ages of 26-39 (48.3%). Second highest completion are those who are aged 55 and up (22.4%), and third are those between the ages 40-54 (20.5%)
- Top 3 concerns when visiting parks are loitering people (21.9%), safety (21.7%), and lack of amenities (16.9%).
- Top 3 improvements participants would like to see are improve existing parks in general (18.8%), improve existing playgrounds(11.5%) , and renovate and reopen the pool at Capehart Gym (11.0%).
- Most people hear about District programs through social media such as Facebook, Instagram pr next Next Door(19.8%) , through the online District Recreation Guide(18.6%) , and through word of mouth from friends or neighborhoods (17.1% ).
- A majority of survey participants have never participated in programs(31.2%)with many citing lack of interest in programs offered as the main reason, schedule conflicts as the second (33.3%) and the overall cost as the third reason (11.1%). 26.5% participate only once a year and 20.3% only participate once or twice a month.
- Top three programs or services that participants believe should be a priority are Youth Sports, Health and Wellness, and Swim Programs.
- Several free response questions were incorporated into the survey. Below is a summary of the most mentioned item and the number of times they were mentioned. Note that not all participants provided information for the free response questions.
  - Additional outdoor facilities participants would like to see.
    - Pool 8
    - Fitness 6
    - Dog Park 6
    - Restroom 6

- Splash Pad 4
- Community events participant would like to see.
  - Community Fair 8
  - Movie Nights 7
  - Music/Concerts 5
  - Farmers Market 5
  - Holiday Events 4
- Additional recreation programs participants would like to see.
  - Aquatics 5
  - Health and Wellness 4
  - Senior programs 4
  - Multi-Generational Programs 3
  - Sport Leagues 3
- Any additional comments or thoughts to improve parks or programs
  - Maintenance of parks 13
  - Improve security and safety 10
  - Fix and reopen restrooms 7
  - Provide more sports 3

North Highlands Recreation and Park District

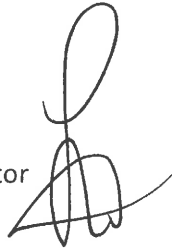
Board Agenda

TO: Pat Williams, Chairperson  
Board of Directors

FROM: Larry Mazzuca, Administrator

DATE: May 11, 2023

SUBJECT: A Resolution of the North Highlands Recreation and Park District's Board of Directors Authorizing the Levy of Special Taxes Within Community Facilities District No. 2016-01 (Elverta Park) for Fiscal Year 2023-2024.



BACKGROUND

Each year the Board of Directors of the North Highlands Recreation and Park District is required to take formal action approving a Resolution authorizing the collection of special taxes for the Community Facilities District (CFD 2016-01) also known as Elverta Park Subdivision.

DISCUSSION

The special tax shall continue to be collected in the same manner as ordinary ad valorem taxes. A certified copy of this Resolution and the Report shall be transmitted to the Sacramento County Auditor.

RECOMMENDATION

It is recommended that the Board of Directors of the North Highlands Recreation and Park District adopt Resolution 622 on the 11<sup>th</sup> day of May 2023.

**RESOLUTION NO. 622**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
AUTHORIZING THE LEVY OF SPECIAL TAXES WITHIN  
COMMUNITY FACILITIES DISTRICT NO. 2016-01 (ELVERTA PARK)  
FOR FISCAL YEAR 2023-24**

**WHEREAS** the Board of Directors (the "Board") of the North Highlands Recreation and Park District (the "District"), previously established Community Facilities District No. 2016-01 (Elverta Park) ("CFD 2016-01") pursuant to the terms and provisions of the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Government Code Section 53311 (the "Act"); and

**WHEREAS** the Board, acting as the legislative body of CFD 2016-01, is authorized pursuant to Resolution No. 554 (the "Resolution of Formation") and Ordinance No. 1 adopted by the Board on May 12, 2016, (the "Ordinance") to levy a special tax sufficient to pay certain costs of the Services and Incidental Expenses (as defined in the Resolution of Formation); and

**WHEREAS** it is now necessary and appropriate that this Board provide for the levy and collection of the special taxes for the Fiscal Year 2023-24 for the purpose specified in the Resolution of Formation and the Ordinance, by the adoption of a resolution as specified by the Act and the Ordinance; and

**WHEREAS** the special taxes being levied hereunder are at the same rate or at a lower rate than provided by the Ordinance.

**NOW, THEREFORE, BE IT RESOLVED:**

**Section 1.** The foregoing recitals are true and correct.

**Section 2.** The special tax is imposed without regard to property valuation and is levied in compliance with the Act and the Ordinance.

**Section 3.** In accordance with the Act and the Ordinance, there is hereby levied upon the parcels within the District which are not otherwise exempt from taxation under the Act or the Ordinance special taxes for the Fiscal Year 2023-24 at the developed property special tax rate of \$592.31 per residential unit, which special tax rates do not exceed the maximum special tax rates set forth in the Ordinance. After adoption of this Resolution, the District Administrator, or designee, may make any necessary modifications to these special taxes to correct any errors, omissions or inconsistencies in the listing or categorization of parcels to be taxes or in the amount to be charged to any category of parcels; provided, however, that any such modifications shall not result in an increase in the special tax applicable to any category of parcels and is made prior to the submission of the tax rolls to the Sacramento County Auditor.

**Section 4.** All of the collections of the special tax shall be used only as provided for in the Act and the Resolution of Formation. The special tax shall be levied only so long as needed to accomplish the purposes described in the Resolution of Formation.



**Section 5.** The special tax shall be collected in the same manner as ordinary ad valorem taxes are collected and shall be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes except as such procedure may be modified by law and by this Board.

**Section 6.** The District Administrator is hereby authorized and directed to transmit a certified copy of this Resolution and the Report to the Sacramento County Auditor, together with other supporting documentation as may be required to place said special taxes on the secured property tax roll for the Fiscal Year 2023-24, and to perform all other acts which are required by the Act, the Ordinance, or by law in order to accomplish the purpose of this Resolution.

**PASSED AND ADOPTED** by the Board of Directors of North Highlands Recreation and Park District at a regular meeting of said Board held on the 11<sup>th</sup> day of May 2023, by the following vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

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

ATTEST:

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

North Highlands Recreation and Park District

Board Agenda

TO: Pat Williams, Chairperson  
Board of Directors

FROM: Larry Mazzuca, Administrator

DATE: May 11, 2023

SUBJECT: A Resolution of the North Highlands Recreation and Park District's Board of Directors Authorizing the Levy of Special Taxes Within Community Facilities District No. 2019-01 (Lakes at Antelope) for Fiscal Year 2023-2024.

BACKGROUND

Each year the Board of Directors of the North Highlands Recreation and Park District is required to take formal action approving a Resolution authorizing the collection of special taxes for the Community Facilities District (CFD No. 2019-01) also known as (Lakes of Antelope) Subdivision.

DISCUSSION

The special tax shall continue to be collected in the same manner as ordinary ad valorem taxes. A certified copy of this Resolution and the Report shall be transmitted to the Sacramento County Auditor.

RECOMMENDATION

It is recommended that the Board of Directors of the North Highlands Recreation and Park District adopt Resolution 623 on the 11<sup>th</sup> day of May 2023.

**RESOLUTION NO. 623**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
AUTHORIZING THE LEVY OF SPECIAL TAXES WITHIN  
COMMUNITY FACILITIES DISTRICT NO. 2019-01 (LAKES AT ANTELOPE)  
FOR FISCAL YEAR 2023-24**

**WHEREAS** the Board of Directors (the "Board") of the North Highlands Recreation and Park District (the "District"), previously established Community Facilities District No. 2019-01 (Lakes at Antelope) ("CFD 2019-01") pursuant to the terms and provisions of the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Government Code Section 53311 (the "Act"); and

**WHEREAS** the Board, acting as the legislative body of CFD 2019-01, is authorized pursuant to Resolution No. 578 (the "Resolution of Formation") and Ordinance No. 2 adopted by the Board on September 12, 2019, (the "Ordinance") to levy a special tax sufficient to pay certain costs of the Services and Incidental Expenses (as defined in the Resolution of Formation); and

**WHEREAS** it is now necessary and appropriate that this Board provide for the levy and collection of the special taxes for the Fiscal Year 2023-24 for the purpose specified in the Resolution of Formation and the Ordinance, by the adoption of a resolution as specified by the Act and the Ordinance; and

**WHEREAS** the special taxes being levied hereunder are at the same rate or at a lower rate than provided by the Ordinance.

**NOW, THEREFORE, BE IT RESOLVED:**

**Section 1.** The foregoing recitals are true and correct.

**Section 2.** The special tax is imposed without regard to property valuation and is levied in compliance with the Act and the Ordinance.

**Section 3.** In accordance with the Act and the Ordinance, there is hereby levied upon the parcels within the District which are not otherwise exempt from taxation under the Act or the Ordinance special taxes for the Fiscal Year 2023-24 at the developed property special tax rate of \$505.19 per residential unit, which special tax rates do not exceed the maximum special tax rates set forth in the Ordinance. After adoption of this Resolution, the District Administrator, or designee, may make any necessary modifications to these special taxes to correct any errors, omissions or inconsistencies in the listing or categorization of parcels to be taxes or in the amount to be charged to any category of parcels; provided, however, that any such modifications shall not result in an increase in the special tax applicable to any category of parcels and is made prior to the submission of the tax rolls to the Sacramento County Auditor.

**Section 4.** All of the collections of the special tax shall be used only as provided for in the Act and the Resolution of Formation. The special tax shall be levied only so long as needed to accomplish the purposes described in the Resolution of Formation.

**Section 5.** The special tax shall be collected in the same manner as ordinary ad valorem taxes are collected and shall be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes except as such procedure may be modified by law and by this Board.

**Section 6.** The District Administrator is hereby authorized and directed to transmit a certified copy of this Resolution and the Report to the Sacramento County Auditor, together with other supporting documentation as may be required to place said special taxes on the secured property tax roll for the Fiscal Year 2023-24, and to perform all other acts which are required by the Act, the Ordinance, or by law in order to accomplish the purpose of this Resolution.

**PASSED AND ADOPTED** by the Board of Directors of North Highlands Recreation and Park District at a regular meeting of said Board held on the 11<sup>th</sup> day of May 2023, by the following vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

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

ATTEST:

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


North Highlands Recreation and Park District  
Board Agenda

TO: Pat Williams, Chairperson  
Board of Directors

FROM: Larry Mazzuca, Administrator

DATE: May 11, 2023

SUBJECT: Ad Hoc Committee Recommendation: Administrator Recruitment Process



BACKGROUND

At the April 13 Board of Director's meeting, Administrator Larry Mazzuca submitted his retirement letter to the Board. During this meeting, Chairperson Williams established an Ad Hoc Committee (Williams and Harding) to review Administrator recruitment options. The Committee would then forward a recommendation to the Board as part of the May 11 Board Meeting.

DISCUSSION

Director's Williams and Harding met with Administrator Mazzuca on April 27 to discuss recruitment options to fill the vacant Administrator position (effective August 31). Administrator Mazzuca presented three options to the committee, including a preferred option.

As a refresher, the options were:

OPTION 1 - In-House Recruitment: Advertise the position "in-house" to existing employees in an effort to determine if there is any interest. *No cost option.*

OPTION 2 - District Recruitment: Have the District conduct the recruitment using traditional methods to advertise the position (CPRS, CARPD and CSDA, as well as mail job information to local, regional and statewide recreation and park agencies. *Low cost estimate (\$2-\$3K)*

OPTION 3 - Contract with an Outside Recruitment Agency: Outsource the recruitment and initial interview process to an outside recruitment firm. *Cost estimate \$9K – partial recruitment to \$28K – full recruitment.*

Administrator Mazzuca suggested that the Ad Hoc Committee consider a "two-prong" approach. First, implement Option 1 – "In-House Recruitment" to determine if there is any interest by current District employees. This would be accomplished by creating a job advertisement flyer and distributing it to all District staff. Assuming that there are qualified in-house candidates, share this information with the Board of Directors during the June 8<sup>th</sup> regular Board Meeting. To ensure confidentiality during this process, the Board would be notified of in-house employee interest, but not include any names at this time.

Applicants would be instructed to complete and submit a District job application and resume, all of which would be submitted to the Board in advance of the scheduled interviews. The recommendation is that the full Board participate as the "interview panel." An outside panelist could be considered by the Board if they determine that having an outside opinion would be beneficial to the interview process.

If the interview process results in a viable candidate that the majority of the Board agrees to consider hiring, a second interview could be scheduled or the Board could decide to move forward with a preferred candidate after the initial interview.

My recommendation would be that the Board of Directors appoint the Personnel and Policy Committee (Chairperson Cummings and Member Reynolds) to initiate contract negotiations with the preferred candidate. The Board should give the Committee a list of contract parameters/terms to work within; such as length of contract, salary, benefits, start date, etc. A copy of the current Administrator's contract (past and present) could be used for guidance and structure.

After this process has been completed, I recommend that the Personnel and Policy Committee meet in closed session with the Board (after a regular Board Meeting) to review the proposed Contract/Agreement. If the Board reaches a consensus on the candidate and contract terms, the Chairperson could be instructed by the Board to make a formal job offer.

The current Administrator is available to assist the Board or Committee with this process. The contract terms/structure should be forwarded to District legal counsel who will prepare the contract document for appropriate signatures.

In the event that there are no viable "in-house" candidates and/or the Option 1 process does not produce a candidate that the majority of the Board supports for this position, the Ad Hoc Committee recommends that the Board of Directors implement Option 3.

Ad Hoc Committee members Williams and Harding are available to share their thoughts and opinions regarding the proposed options.

#### RECOMMENDATION

The Ad Hoc Committee recommends that the Board of Director implement Option 1 – In-House Recruitment to fill the future District Administrator vacancy. If Option 1 does not produce a viable candidate, then the recommendation is to implement Option 3 – Contract with an Outside Recruitment Agency.