

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

FINAL BUDGET CHERRY BLOSSOM PARK CFD FY 2019-2020

August 21, 2019

Honorable Chairperson and Members of the Board of Directors,

Attached you will find the proposed FY 2019-2020 Final District Budget for Cherry Blossom Park CFD. The Final Budget provides an overview of the proposed budget, including revenues and expenditures.

Prior to presenting the Final Budget to the Board of Directors, staff met with members of the Budget, Finance and Audit Committee to review the "Draft" Final Budget. The Committee includes Alan Matré, Chairperson and Pat Williams, Member. The committee is responsible for reviewing the Final Budget prior to its presentation to the full board.

Key Budget Features

Employees

- The budget reflects one new full time employee. Fifty percent of this employee's salary and wages are included in this budget with the remaining fifty percent in the General Fund Budget. The District has allocated 1040 full time maintenance hours to Cherry Blossom Park and an approximately 850 part time hours to the park.

Revenues

- The District anticipates receiving a minimum of \$96,945 in revenue from the special assessment taxes (maintenance) in FY 2019-2020.
- Carry Over from FY 2018-2019 to FY 2019-2020 is \$39,570.
- Anticipated revenue \$96,945 and carry over revenue is \$136,515. The large carry over revenue is the result of District collecting special assessment taxes beginning July 1, 2019. The District did not accept the park from the Developer until April 2019 and did not begin incurring expenses until April 2019.

Expenditures

- Expenditures include partial (50%) of full time wages and benefits for a Maintenance Worker position. Wages and benefits are being shared with the General Fund for this position.
- Additional salary expenditures are the result of park time employees assigned to the park and funded from the special assessment taxes.
- Funding for Other Professional Services is for payment to SCI Consulting (Special Tax Consulting and Levy Administration).
- Payment for water, electrical, services and supplies.

Equipment Replacement Sinking Fund

- The Community Facilities District is required to collect and set aside funding for future replacement of park equipment and to pay for its share of large equipment purchases. The Cherry Blossom Park Reserve Account will continue to grow each year as it will reflect the collection and identification of funds for equipment replacement and equipment purchase. Effective FY 2020-2021 Budget, which will reflect one full year of collecting revenues and incurring expenses, the District will identify specific funding for this purpose.

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

FY 2019-2020 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

FY 2019-2020 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

REVENUE 2019-2020 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>2014/2015</u>	<u>ACTUAL</u> <u>2015/2016</u>	<u>ACTUAL</u> <u>2016/17</u>	<u>ACTUAL</u> <u>2017/2018</u>	<u>ACTUAL</u> <u>2018/2019</u>	<u>PRELIMINARY</u> <u>2019/2020</u>	<u>FINAL</u> <u>2019/2020</u>
94941000	Interest Income	0.00	0.00	0.00	0.00	313.00	0.00	0.00
96960300	Special Assessment	0.00	0.00	0.00	0.00	62,573.22	96,945.00	96,945.00
9000	<u>TOTAL</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>62,886.22</u>	<u>96,945</u>	<u>96,945</u>
	CARRY OVER*							
7400000	Unreserved Fund Balance	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>11,023</u>	<u>39,570.00</u>
	<u>GRAND TOTAL</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>62,886.22</u>	<u>107,968</u>	<u>136,515</u>

**EXPENDITURE 2019-2020 FISCAL YEAR FINAL BUDGET
NORTH HIGHLANDS RECREATION AND PARK DISTRICT COMMUNITY FACILITY DISTRICT NO. 2016-01 ELVERTA PARK**

<u>CODE CLASSIFICATION</u>	<u>ACTUAL 2015/16</u>	<u>ACTUAL 2016/2017</u>	<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>PRELIM 2019/2020</u>	<u>FINAL 2019/2020</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
Salaries and Employee Benefits									
1110 Sal & Wages, FT	0	0	0	7,482	17,268	17,268	0	0	17,268
1122 Sal & Wages, PT	0	0	0	2,704	12,000	12,000	0	0	12,000
1210 Retirement	0	0	0	478	1,381	1,381	0	0	1,381
1220 OASDI	0	0	0	779	2,239	2,239	0	0	2,239
1230 Insurance	0	0	0	1,091	3,482	5,725	0	0	5,725
1240 Worker's Comp.	0	0	0	0	3,546	2,006	0	0	2,006
1250 Unemployment	0	0	0	0	700	700	0	0	700
1000 TOTAL	0	0	0	12,533	40,616	41,319	0	0	41,319
Services & Supplies									
2104 Agri/Hort Sups	0	0	0	0	3,000	3,000	0	0	3,000
2111 Bldg. Mtnc. Svcs	0	0	0	0	500	500	0	0	500
2122 Chemical Supplies	0	0	0	0	1,000	1,000	0	0	1,000
2142 Land Imp Supplies	0	0	0	0	2,000	2,000	0	0	2,000
2191 Electricity	0	0	0	0	3,000	3,000	0	0	3,000
2193 Refuse	0	0	0	0	1,200	1,200	0	0	1,200
2198 Water	0	0	0	0	7,000	7,000	0	0	7,000
2205 Auto Mtnc Svc	0	0	0	0	1,200	1,200	0	0	1,200
2211 Constr Equip Serv.	0	0	0	0	750	750	0	0	750
2226 Expend Tools	0	0	0	0	500	500	0	0	500
2236 Fuels & Lubes	0	0	0	0	2,000	2,000	0	0	2,000
2275 Rents & Leases	0	0	0	0	3,600	3,600	0	0	3,600
2281 Shop Equip Serv.	0	0	0	0	150	150	0	0	150
2292 Other Equip Sups	0	0	0	0	500	500	0	0	500
2314 Clothing	0	0	0	0	500	500	0	0	500
2444 Medical Sups	0	0	0	0	100	100	0	0	100
2505 Accounting	0	0	0	0	0	1,500	1,500	0	0
2591 Other Prof Svc	0	0	0	10,783	9,500	9,500	9,500	0	0
2000 TOTAL	0	0	0	10,783	36,500	38,000	11,000	0	27,000
TOTAL	0	0	0	23,316	77,116	79,319	11,000	0	68,319
CONTINGENCY	0	0	0	0	30,852	\$57,196	0	0	0
	0	0	0	23,316	107,968	136,515			

SALARIES 2019-2020 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 - STEP 4</u>					
{2838}	\$1,309.85	x	13	PAY PERIODS =	\$17,028.05	\$17,268
	\$ 40.00	STIPEND PER MONTH (PHONE) X 6 MONTHS =			<u>\$240.00</u>	
	<u>PART TIME SEASONAL MAINTENANCE WORKER</u>				\$12,000.00	
						<u>\$12,000</u>
	TOTAL FULL-TIME & PART-TIME SALARIES:					\$29,268

MAINTENANCE BENEFITS

<u>EMPLOYEE</u>	<u>RETIREMENT</u>					
1	\$17,268	x	8.000%	=	\$1,381.44	\$1,381
	<u>OASDI</u>					
	\$29,268	x	7.65%	=	\$2,239.01	\$2,239
	<u>INSURANCE</u>					\$5,725
	<u>Medical</u>					
1	\$819.19	x		3 MOS =	\$2,457.57	
1	\$901.11	x		3 MOS =	<u>\$2,703.33</u>	
					\$5,160.90	
	<u>Dental</u>					
1	\$ 88.00	x	1x	3 MOS =	\$264.00	
1	\$ 100.00	x	1x	3 MOS =	<u>\$300.00</u>	
					\$564.00	
	<u>WORKER'S COMP</u>					
	\$29,268	x	9.14%	=	\$2,675.10	
(VOL.)	\$0	x	9.14%	=	<u>\$0.00</u>	
					\$2,675.10	
	Experience Modification			x	<u>0.75</u>	
					\$2,006.32	\$2,006
	<u>UNEMPLOYMENT</u>					
	\$14,000.00	x	5.00%	=	\$700.00	\$700
	Total Maintenance Benefits					<u>\$12,052</u>
TOTAL CHERRY BLOSSOM SALARIES AND BENEFITS						\$41,319

ADMINISTRATION SERVICES FY 2019/2020 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>
2505	Accounting	1,500	Cherry Blossom Audit
2591	Other Prof Svcs	9,500	SCI Fees
2000	TOTAL	11,000	
<u>FIXED ASSETS</u>			
4303	Equipment	0	
4000	TOTAL FIXED ASSETS	0	

MAINTENANCE SERVICES FY 2019/2020 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	3,000	Landscape material
2111	Bldg Mtnc Svcs	500	
2122	Chemical Supplies	1,000	
2142	Land Imp Sup	2,000	
2191	Electricity	3,000	Electricity (parks,lights,bldgs)
2193	Refuse	1,200	Trash removal;dump station
2198	Water	7,000	Water parks & facilities
2205	Auto Mtnc Svc	1,200	
2211	Constr Equip Serv.	750	
2226	Expend Tools	500	
2236	Fuels & Lubes	2,000	Maintenance Vehicles/Mowers
2275	Rents & Leases	3,600	
2281	Shop Equip Serv	150	
2292	Other Equip Sups	500	
2314	Clothing	500	
2444	Medical	100	
2505	Accounting	0	
2591	Other Prof Svcs	0	
2000	TOTAL	27,000	
FIXED ASSETS			
4201	Building Improvement	0	
4202	Structure Improvement	0	
4303	Equipment	0	
4000	TOTAL FIXED ASSETS	0	