

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT**

**AGENDA**

Regular Meeting of the Board of Directors

June 9, 2022 6:30 p.m. – District Office – Regular Meeting

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

Phone: (916) 332-7440

WWW.NHRPD.ORG

1. **CALL MEETING TO ORDER**
2. **APPROVAL OF MINUTES**
  - A. Minutes May 12, 2022 Regular Meeting
3. **CHAIRPERSON'S REPORT**
4. **COMMENTS FROM BOARD MEMBERS**
5. **REPORTS FROM STANDING COMMITTEES:**

**Budget, Finance & Audit:** Chairperson Beau Reynolds; Member Vladimir Valin  
**Facility Development:** Chairperson Crystal Harding; Member Veya Cummings  
**Personnel and Policy:** Chairperson Vladimir Valin; Member Crystal Harding  
**Programs, Fees and Charges:** Chairperson Veya Cummings; Member Beau Reynolds
6. **ADMINISTRATOR'S REPORT**
  - A. Water Conservation Measures: Implementation of State 2
  - B. Park and Facility Maintenance Report
  - C. Recreation Report
7. **CORRESPONDENCE**

Letter dated May 23, 2022 from County of Sacramento Director of Finance Ben Lamera re: Treasury Oversight Committee Special District Representative Election Results
8. **COMMENTS AND REPORTS FROM CITIZENS AND ORGANIZATIONS**

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

None

**10. NEW BUSINESS**

- A. Resolution #613 – FY2021/2022 Mid-Year Contingency Fund Budget Increase Transfer Request for the General Fund  
Board discussion/action to Increase the Contingency Fund and Decrease Full-Time Salaries and benefits, Water, Other Professional Service.
- B. Resolution #614 – FY2021/2022 Mid-Year Contingency Fund Budget Decrease Transfer Request for NHRPD Community Facilities District No. 2016-01 Elverta Park  
Board discussion/action to decrease the Contingency Fund and increase Full-Time Salaries and benefits, Water and Other Professional Service.
- C. Resolution #615 – Authorizing The Levy of Special Taxes within Community Facilities District No. 2016-01 (Elverta Park) for Fiscal Year 2022-2023  
Board discussion/action to approve Resolution #615.
- D. Resolution #616 Approval of the General Fund 2022/2023 Fiscal Year Preliminary Budget  
Board discussion/action to consider approval of the 2022/2023 Fiscal Year Preliminary Budget. It will be presented by the Acting Budget, Finance, and Audit Committee Chairperson Patrick Williams.
- E. Resolution #617 Approval of the 2022/2023 Fiscal Year North Highlands Recreation and Park District Community Facility District No. 2016-01 Elverta Park Preliminary Budget  
Board action to consider approval of the 2022/2023 Fiscal Year North Highlands Recreation and Park District Community Facility District No. 2016-01 Elverta Park Preliminary Budget. It will be presented by the Acting Budget, Finance, and Audit Committee Chairperson Patrick Williams.

**11. PAYMENT OF THE BILLS**

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

**12. ADJOURNMENT**

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

The next regular meeting of the Board of Directors will be on July 14, 2022 at 6:30 p.m. in the North Highlands Recreation Center, 6040 Watt Avenue, North Highlands.

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

# NORTH HIGHLANDS RECREATION AND PARK DISTRICT

## BOARD MEETING MINUTES

### REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: May 12, 2022

Time: 6:30 p.m. – Regular Meeting

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

Member Present: Patrick Williams, Crystal Harding, Vladimir Valin, Veya Cummings

Members Absent: Beau Reynolds

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

Guests Present: Kyshaun Young, Loyal Brown, Najah Abdullah, Alex Zimmerman, Sean Bernstein, Evonne Luu, Julissa Barraza, Kelly Jew, Sarah Mayberry

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

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

#### **APPROVAL OF MINUTES:**

**5/1/22**

Motion by Board Member Harding, seconded by Board Member Valin that the Board of Directors approve the Minutes of the Regular Meeting of April 14, 2022.

AYES: Williams, Valin, Harding, Cummings

NOES: -0-

ABSTAIN: -0-

ABSENT: Reynolds

#### **CHAIRPERSON'S REPORT:**

None

#### **COMMENTS FROM BOARD MEMBERS:**

Board Member Harding stated that she was excited to see everyone in the audience.

Board Member Harding stated that May is Mental Health awareness month. She stated she wants to encourage everyone to take their health serious.

Board Member Harding stated that it is Asian American and Pacific Heritage Month as well.

Board Member Cummings stated that she is very excited to go to here first Conference next week

Board Member Valin welcome everyone who showed up to this evening's board meeting.

**REPORTS FROM STANDING COMMITTEES:**

**Budget, Finance & Audit:** Chairperson Beau Reynolds; Member Vladimir Valin – *New Business*.  
**Facility Development:** Chairperson Crystal Harding; Member Veya Cummings  
**Personnel and Policy:** Chairperson Vladimir Valin; Member Crystal Harding – *New Business*.  
**Programs, Fees and Charges:** Chairperson Veya Cummings; Member Beau Reynolds

**ADMINISTRATOR’S REPORT:**

Administrator Mazzuca stated that Board Member Reynolds was recovering from an illness and would not attend tonight’s board meeting.

Oral report by Park Superintendent Scott Graham presented with Board Comments and Questions:

Scott indicated that the playground replacement projects will begin sometime in June and that the Capehart Gym Floor replacement project is scheduled to start in July. He also stated that the climbing pad, damaged by arson, will be replaced next week.

Report by Recreation Superintendent Sarah Musser presented with Board Comments and Questions:

Recreation Supervisor Robertson, along with her after school recreation staff shared their experiences attending the Boost Conference held in Southern California. The training was funded by Twin Rivers Unified School District.

**CORRESPONDENCE:**

Chairperson Williams stated that this will be under New Business.

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

None

**UNFINISHED BUSINESS**

None

**NEW BUSINESS**

- A. Park and Recreation Facilities Master Plan Bid Rejections  
Administrator Mazzuca reviewed his report with the Board of Directors.

**5/2/22**

Motion by Board Member Williams, seconded by Board Member Harding that the Board of Directors reject the single proposal and not award any agreement pursuant to the RFP due to the District did not have competitive proposals to consider and that the Board authorize and direct the Administrator to solicit and negotiate a proposed agreement with a qualified firm on the open market for later consideration by the Board, and that, in the District Administrator’s discretion, the agreement scope could be for either the Master Plan or Sierra Creek Park Project, or both under a single agreement.

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

B. Approval of Full Time Employee Salary Schedule and Addition, Deletion and Adjustments to Certain Full Time Position

Personnel and Policy Chairperson Vladimir Valin reported on the Full Time Employee Salary Schedule and Addition, Deletion and Adjustments to Certain Full-time Position with Board Comments and Questions.

**5/3/22**

Motion by Board Member Williams, seconded by Board Member Cummings that the Board of Directors approve Recommendation I: The new FT salary schedule as presented which is based on the CMS compensation study position average salary schedule. This recommendation also includes establishing a Maintenance Worker II promotional position, a new Park Maintenance Supervisor position, and the elimination of the Facilities Maintenance Supervisor. The estimated annual cost to the District is \$100,000.

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

**5/4/22**

Motion by Board Member Williams, seconded by Board Member Cummings that the Board of Directors approve Recommendation II: that the Board of Directors approve filling the vacant Recreation Coordinator position with an estimated total annual cost (salary and benefits) of \$60,000.

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

C. Board Approval of FY2022-2023 Budget Funds Required to Support New FT Employee Salary Schedule, New Positions, and Deletion and Adjustments to Certain Full Time Positions

Budget, Finance & Audit Chairperson Williams stated that he stepped in for Board Member Reynolds who was unavailable. Chairperson Williams reported on FY2022-2023 Budget Funds Required to Support New FT Employee Salary Schedule, New Positions, and Deletions and Adjustments to Certain Full Time Positions with Board Comments and Questions.

**5/5/22**

Motion by Board Member Williams, seconded by Board Member Valin, that the Board of Directors approve Recommendation 1: That the Board of Directors approve necessary funding as described in the report to support the new salary schedule, MWII promotional position, Park Supervisor position, and corresponding deletion of the Facility Supervisor position, with an estimated annual cost of \$100,000 for FY 2022-2023.

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

**5/6/22**

Motion by Board Member Williams, seconded by Board Member Valin, that the Board of Directors approve Recommendation II: That the Board of Directors approve filling the vacant Recreation Coordinator position with an estimated annual cost of \$60,000 for FY 2022-2023.

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

D. County of Sacramento Treasury Oversight Committee Special District Representative Election 2022 Ballot

Administrator Mazzuca reported on correspondence from the County of Sacramento Treasury Oversight Committee Special District.

**5/7/22**

Motion by Board Member Valin seconded by Board Member Harding that the Board of Directors recommend Veya Cummings, North Highlands Recreation and Park District for the Special District Representative for the Treasury Oversight Committee.

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

**PAYMENT OF BILLS**

Payment of bills for the Month of April 2022 for the District and Cherry Blossom Park was presented with Board comments and questions.

**5/8/22**

Motion made by Board Member Valin, seconded by Board Member Harding, that the Board of Directors approve April's GF payment of the bills.

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

**5/9/22**

Motion made by Board Member Valin, seconded by Board Member Harding, that the Board of Directors approve April's CFD – Cherry Blossom Park payment of the bills.

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

**ADJOURNMENT**

Chairperson Williams adjourned the meeting at 7:39 p.m.

**DATE, TIME AND PLACE OF MEETING**

The next regular meeting of the Board of Directors will be on June 9, 2022 at 6:30 p.m. in the North Highlands Recreation Center, 6040 Watt Avenue, North Highlands, CA.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

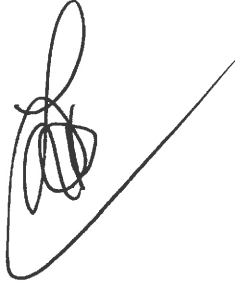
BOARD AGENDA

TO: Pat Williams, Chairperson  
Board of Directors

FROM: Larry Mazzuca, Administrator

DATE: June 9, 2022

SUBJECT: Water Conservation Measures: Implementation of Stage 2



BACKGROUND

North Highlands Recreation and Park district is served by two water districts: California American Water and Sacramento Suburban Water Districts.

DISCUSSION

On June 1, 2022, the NHRPD received written notification from California American Water District that earlier last month they had submitted an Advice Letter with the California Public Utilities Commission (CPUC) requesting activation of State 2 water use restrictions. If the CPUC approves the advice letter, mandatory conservation measures will go into effect for the Sacramento water systems.

There is a protest deadline of June 20, 2022 for the advice letter; however, by all indications, the proposed actions by California American Water District to enter into Stage 2 water conservation will become effective that date.

Rather than wait until June 20, the NHRPD will implement State 2 water restrictions effective immediately or as soon as district staff can make the physical adjustments to all park irrigation systems, but no later than June 8, 2022. Because it is highly likely that Sacramento Suburban Water District will also enter into Stage 2 water restrictions, the park district will treat parks serviced by Sacramento Suburban the same as those parks serviced by California American Water. The park district will recognize Stage 2 water restrictions for all parks serviced by both water districts.

Stage 2 Water Restrictions

Under normal watering conditions, during peak park irrigating months (March-October) the district typically irrigates its parks, greenbelts and landscaped areas four-five days per week with 45 minute watering cycles. In recent weeks, the district made the decision to reduce irrigation days and times for its park system to three days per week with 45 minute watering cycles. The district typically shuts down its irrigation system November-February.

Under Stage 2 water restrictions, district parks, greenbelts and landscaped areas will be irrigated only twice per week with 15 minute watering cycles. Irrigating these areas must be done between the hours of 8:00 p.m. and 9:00 a.m.



### Impacts on Stage 2 or Stage 3 Water Restrictions

The Board of Directors and the North Highlands community at large should expect to see drastic changes to the conditions of our parks, greenbelts and landscaped areas during Stage 2 and possibly more severe conditions if ordered to implement Stage 3 water restrictions. You can expect parks to exhibit "brown up" conditions as the heat intensifies during the summer and these areas receive substantially less water. Not all parks have been seeded with the same types of grass seed, so you can expect to see some parks greener than others. The public should expect to see all parks and irrigated areas exhibiting stressful conditions as they receive less water and an increase in temperatures during the summer and early fall months.

The same will apply to our tree system. Because the majority of our trees are older mature specimens, they generally receive their water from our park irrigation systems. Less water equates to trees struggling to survive. Tree roots will begin to come up to the ground surface seeking water. Newly planted trees should be okay during this time as each is irrigated by a restrictive water bubbler system which controls the amount of water each receives.

As the board is aware, Chardonnay and Ridgepoint parks have recently been reseeded in an effort to repair areas of over use by the public. While it remains to be seen how these newly seeded parks will do under severe water restrictions, it is fair to say that they too will be impacted by lack of water.

### Freedom Park Splash Pad

California American Water District lists 15 rules that apply to Stage 2 water restrictions. There are restrictions for water fountains and decorative water features, there is no mention about swimming pools and splash pads; however several years ago during severe drought conditions, the district received a letter from the state indicating that all splash pads that did not have a water recycling component, were required to shut down. At this time or until we receive further notice, we will allow the splash pad to continue operate under its normal operating schedule of 7 days per week 12 noon to 7:00 p.m.

As soon as it can be done, staff will post this information to the district's website and social media outlets directing the public to our website for further information.

For more specific information regarding Stage 2 water restrictions, please check the California American Water District website.

### RECOMMENDATION

Advisory only.

## NORTH HIGHLANDS RECREATION AND PARK DISTRICT

### BOARD AGENDA

To: Larry Mazzuca, District Administrator  
From: Scott Graham, Parks and Facilities Superintendent  
Date: June 9, 2022  
Subject: Park/Facilities Report

#### MAINTENANCE UPDATE:

- Weekly mowing, pruning, edging, trimming and blowing of all District parks and facilities as needed.
- Larchmont Park was aerated in May.
- At the Corporation Yard, the grassy open space was cut back by staff using a tractor and disc.
- Staff completed repairs of sprinklers at Freedom, Memorial and Brock Parks.
- At Cherry Blossom Park, staff pruned trees and shrubs on Bing Drive and Elverta Road and trimmed the no-mow grass strips. Trees were also pruned at Planehaven, Capehart and Strizek Parks. The embankments at Brock Park were trimmed to remove weeds.
- Plumbing repairs were made by an irrigation contractor at Cherry Blossom (damaged tree bubblers) and Freedom Park (broken four-inch main line).
- Repairs of vandalized signs and dog bag dispensers were completed by staff at the Office Complex, Freedom Park and Larchmont Park.

#### INCIDENT/ACCIDENT REPORT UPDATE:

- At Strizek Park a security gate was damaged by a truck driven by the trash removal company used by the District. The company is aware of the damage and is processing a claim for the District.
- At Memorial Park, a tree near the play structure was cut down by unknown subjects. The tree stump was removed.

PLAY STRUCTURE PROJECTS UPDATE:

In advance of the new playground equipment installation at Ridgepoint and Chardonnay Parks, a concrete contractor began removing old concrete, pouring new curbs, pathways and ADA compliant ramps at both locations. District staff supported the contractor by removing dirt that was excavated to create new paths and curbs.



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:** 2022-05-01 to 2022-05-31

**Summary of enforcement actions**

	Park Hours:	0
	Drugs:	1
	Weapons:	0
	Alcohol:	0
NTA Issued: 2	Animals:	0
	Vehicle Code:	1
	Probation Violation:	0
	Other:	0
	Drugs:	
	Weapons:	
	Assault/Battery:	
Onsite Arrests:	Sex Crimes:	
	Theft:	
	Probation Violation:	
	Other:	
Calls For Service:		1
Parking Citations:		9
Warrant Arrests:		0
DUI Arrests:		0
Stolen Vehicles:		0
Warnings Issued:		5

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Larry Mazzuca, Administrator  
FROM: Sarah Musser, Recreation Superintendent  
DATE: June 9, 2022  
SUBJECT: Recreation Division Report

**Afterschool Program**

Expanded Learning

- Staff conducted the monthly training for part time staff.
  - Topic: Year-end wrap-up and debrief.
  - Staff will use feedback from staff to continue evaluating and making improvements to programs.
- Staff will be hosting two year-end parties for the students.
  - One party will be for individual groups that have been together all year.
  - The second party will be for the whole group.

Raccoon Club

- Raccoon Club's average daily attendance in May was 15.

**Before School Program**

- Students are really enjoying Mileage Club. They earn specialized wrist bands to track their miles.
- Students will enjoy cinnamon rolls as their year-end celebration.

**Youth Programs**

- Staff are preparing for 8 – one week Summer Kids Camps.
  - Partnering with Twin Rivers Unified School District to sponsor 25 students.
  - Remaining spots will be reserved for traditional paid Summer Kids Camp.
- Marketing push for summer programs has started & all programs are live.

**Teen Programs**

- Jr. Recreation Leader program went live in May.
  - This program was originally planned to debut during the 2020 Summer Kids Camp. But, due to COVID the district was unable to offer it for two years.
  - Jr. Recreation Leaders are required to attend Summer Kids Camp training with all part time staff and volunteer 50 hours to complete the program.
  - There are currently three applicants – interviews are scheduled for the first week in June.

**Senior Programs**

- Harvest Time Coordinator, Kathy hosted a Cinco De Mayo party with a pinata, salsa lessons, games, and themed food.
- Harvest Time will take a two-week summer break during the first two weeks in July.
- BINGO attendance continues to do well, with an average of 28 participants per event.

- Senior movies played “Being the Ricardo’s” and “Soul”.

### Building & Gym Rentals

- Building rentals & gym rentals are going strong and inquiries come in daily.

### COVID Clinics

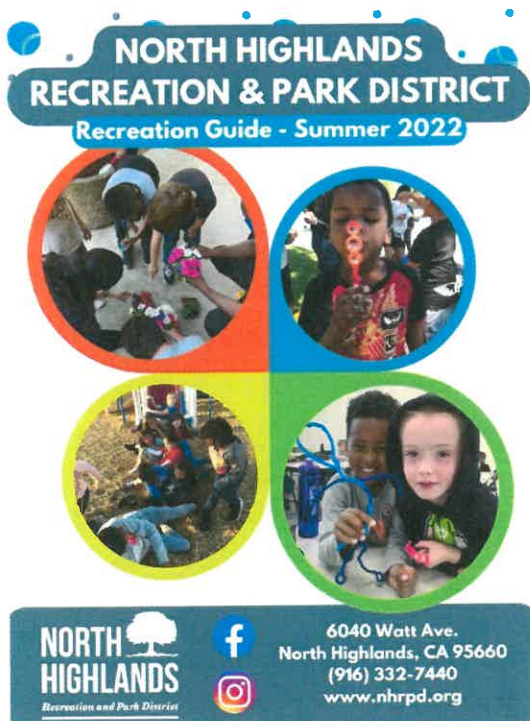
- Continuing to work with the Sacramento County Department of Public Health to offer COVID vaccine clinics.
- Starting in June, they will now set up in the Recreation Center rather than the Kay F. Dahill Community Center.
- Clinics will still be offered on Tuesdays through June and July from 1:00pm-4:00pm.

### Special Events

- Staff are working on
- The Spring Community Yard Sale was on May 14, 2022.
  - All 15 vendor spaces were sold so staff found a way to work in four additional spots for a total of 19 vendors.
  - NHRPD provided lawn games at the event in front of the NHRPD booth to gain attraction. NHRPD booth did a general survey and passed out summer fliers.
  - Despite multiple marketing efforts, the event had an overall low turnout from the community.

### Recreation Guide

- Staff are working on creating and publishing a digital activity guide for upcoming program seasons. The guide will be offered online and in print (limited quantities) for Summer, Fall, Winter and Spring.



**Department of Finance**

Ben Lamera  
Director



**County of Sacramento**

**Divisions**

Administration  
Auditor-Controller  
Consolidated Utilities Billing & Service  
Investments  
Revenue Recovery  
Tax Collection & Business Licensing  
Treasury

May 23, 2022

To: Special District Pooled Investment Fund Participant Board Chairs

Subject: **TREASURY OVERSIGHT COMMITTEE SPECIAL DISTRICT REPRESENTATIVE  
ELECTION RESULTS**

As you are aware, an election process for the Special District Representative to the Sacramento County Treasury Oversight Committee commenced on April 8, 2022, with a voting period ending May 16, 2022.

It is my pleasure to notify you that based on the votes received, the winner of the School and Community College District Representative election is **Dave O'Toole** of the Sacramento Metropolitan Fire District.

I will submit Mr. O'Toole's name for ratification by the Board of Supervisors to be the Special District Representative to the Sacramento County Treasury Oversight Committee. Should you have any questions regarding this matter, please call me at (916) 874-7450.

Sincerely,

A handwritten signature in black ink, appearing to read "Ben Lamera", is written over a large, stylized flourish.

**Ben Lamera**  
Director of Finance

cc: Treasury Oversight Committee  
Bernard Santo Domingo

**RESOLUTION #613**

**RESOLUTION OF THE NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
AUTHORIZING FY2021/2022 BUDGET AMENDMENT CONTINGENCY FUND  
INCREASE**

**WHEREAS**, anticipated costs for Full-Time Salaries, Business/Conference, Education/Training, Water and Other Professional Service for Business Area 346A, Fund Center 9349346 and Cost Center 9349346000 will not exceed the 2021-2022 Fiscal Year budgeted amount, and

**WHEREAS**, funds are unavailable in the Contingency Account 79790100 for Business Areas 346A, Fund Center 9349346 and Cost Center 9349346000;

**NOW, THEREFORE BE IT RESOLVED** and ordered by the North Highlands Recreation and Park District Board of Directors that the amount of two thousand four hundred and twenty-five dollars (\$2,969) be increase to the Contingency Account 79790100 for Business Areas 346A, Fund Center 9349346 and Cost Center 9349346000 and to decrease Account 10111000 (Salaries) by the amount of four hundred and ninety-one dollars (\$491), Account 10121000 (Retirement) by the amount of forty dollars (\$40), Account 10124000 (Workers' Comp) by the amount of one hundred and thirty-eight dollars (\$138), 20219800 (Water) by the amount of two thousand dollars (\$2,000) and Account 20259100 (Other Prof. Service) by the amount of three hundred dollars (\$300).

<u>ACCOUNT</u>	<u>FUND</u>	<u>FUND CENTER</u>	<u>COST CENTER</u>	<u>FY2021/2022 DECREASE</u>	<u>FY2021/2022 INCREASE</u>
79790100	346A	9349346	9349346000		\$2,969
10111000	346A	9349346	9349346000	\$ 491	
10121000	346A	9349346	9349346000	\$ 40	
10124000	346A	9349346	9349346000	\$ 138	
20219800	346A	9349346	9349346000	\$ 2,000	
20259100	346A	9349346	9349346000	\$ 300	
				\$ 2,969	

On a motion by Board Member \_\_\_\_\_ seconded by Board Member \_\_\_\_\_, the foregoing resolution was passed and adopted by the Board of the North Highlands Recreation and Park District, this 9<sup>th</sup> day of June 2022, by the following vote:

\_\_\_\_\_  
Patrick Williams  
Chairperson, Board of Directors

AYES:  
NAYS:  
ABSENT:  
ABSTAIN:



**RESOLUTION #614**

**RESOLUTION OF THE NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
AUTHORIZING FY2021/2022 BUDGET AMENDMENT CONTINGENCY FUND  
DECREASE**

**WHEREAS**, unanticipated costs for Full-Time Salaries, Business/Conference, Education/Training, Water and Other Professional Service for Business Area 346B, Fund Center 9348346 and Cost Center 9348346000 will exceed the 2021-2022 Fiscal Year budgeted amount, and

**WHEREAS**, funds are available in the Contingency Account 79790100 for Business Areas 346B, Fund Center 9348346 and Cost Center 9348346000;

**NOW, THEREFORE BE IT RESOLVED** and ordered by the North Highlands Recreation and Park District Board of Directors that the amount of ten thousand nine hundred and sixty-nine dollars (\$10,969) be decreased from the Contingency Account 79790100 for Business Areas 346B, Fund Center 9348346 and Cost Center 9348346000 and increase Account 10111000 (Salaries) by the amount of four hundred and ninety-one dollars (\$491), Account 10121000 (Retirement) by the amount of forty dollars (\$40), Account 10124000 (Workers' Comp) by the amount of one hundred and thirty-eight dollars (\$138), 20219800 (Water) by the amount of ten thousand dollars (\$10,000) and Account 20259100 (Other Prof. Service) by the amount of three hundred dollars (\$300)

<u>ACCOUNT</u>	<u>FUND</u>	<u>FUND CENTER</u>	<u>COST CENTER</u>	<u>FY2021/2022 DECREASE</u>	<u>FY2021/2022 INCREASE</u>
79790100	346B	9348346	9348346000	\$10,969	
10111000	346B	9348346	9348346000		\$ 491
10121000	346B	9348346	9348346000		\$ 40
10124000	346B	9348346	9348346000		\$ 138
20219800	346B	9348346	9348346000		\$10,000
20259100	346B	9348346	9348346000		<u>\$ 300</u>
					\$10,969

On a motion by Board Member \_\_\_\_\_ seconded by Board Member \_\_\_\_\_, the foregoing resolution was passed and adopted by the Board of the North Highlands Recreation and Park District, this 9<sup>th</sup> day of June 2022, by the following vote:

\_\_\_\_\_  
Patrick Williams  
Chairperson, Board of Directors

AYES:  
NAYS:  
ABSENT:  
ABSTAIN:

**RESOLUTION NO. 615**

**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 2022-23**

---

**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 2022-23 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 2022-23 at the developed property special tax rate of \$564.74 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 2022-23, 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 9<sup>th</sup> day of June 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

---

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

ATTEST:

---

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

NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
FY 2022-2023 GENERAL FUND AND COMMUNITY FACILITIES DISTRICT  
PRELIMINARY BUDGETED NARRATIVE

MAY 31, 2022

**BACKGROUND**

Special Districts have a two-budget approval process. State law requires that the Preliminary Budget is to be passed by the District's Board of Directors before July 1. The preliminary budget will be provided to the board in a narrative format. The Final Budget must be passed by the Board of Directors before the end of August. The final budget will be reviewed by county staff and represents the final operating budget for that fiscal year.

The North Highlands RPD preliminary budget will need to be passed by the board at the regular June 9, 2022. The final budget is scheduled to be presented to the board at the August 11, 2022 regular board meeting. If the county has not completed its review of our budget prior to the August board meeting, it may be necessary to schedule an additional board meeting to approve the budget.

**REVENUE**

Reserve Funds

The district anticipates ending the FY 2021-2022 budget with a reserve of \$1,306,501. These are non-restrictive funds, meaning that the district can use the funds for operations, projects, equipment and other district needs.

Park Dedication and Developer Impact Fee Account

The district anticipates ending the FY 2021-2022 budget with \$1,342,849 in park dedication and developer impact fees. These are restricted funds, meaning that they can be only be used for specific purposes. If The Lakes at Antelope project pulls building permits in FY 2022-2023, this will add to the current account balance.

Carry-Over Funds

Carry-Over Funds are a combination of excess revenues, additional revenue collected above projections, and unspent budgeted funds, funds budgeted but not spent. Combined, these funds are "carried over" into the next fiscal year budget. End of FY 2021-2022 carry-over funds will exceed \$1,000,000 due to Covid Relief funds and projects budgeted to be completed in the current fiscal year, but carried over into FY 2022-2023.

Revenue Other Account

The district has budgeted \$300,000 for Sierra Creek Park design and construction documents. This will be offset by up to \$300,000 in revenue paid by the state to the district using Prop 68 park grant funds.

The district needs to include \$300K for this work on the expense side and will receive advance payments from the state on the revenue side in the same amount or the actual cost.

Secured Property Tax

The district anticipates property tax growth likely to exceed \$100K in FY 2022-23. The district received \$102,160 in increased property taxes from FY 2020-2021 to FY 2021-2022.

Recreation Fees and Charges

The district will significantly increase revenue projections for the recreation division in FY 2022-2023. These are new revenue to be collected from adding new recreation programs and services.

Revenue Summary

The District is in a solid financial position with year-end revenues in excess of \$1.3 million. These funds can be used for any purpose by the district, but the district should always keep a healthy fund balance for emergencies.

**EXPENDITURES**

Salaries and Benefits

FY 2021-2022 Approved Budget:	\$1,421,388
FY 2021-2022 Year-End Estimated Expenditures:	1,109,411
FY 2022-2023 Proposed Budget:	1,518,858

Salaries and Benefits includes full time and part time salaries, social security, unemployment, medical/dental/vision and workers compensation and other related employee costs.

Two full time positions were vacant during most of the current fiscal year. The two vacant positions will be filled in FY 2022-2023. The two positions are Park Maintenance Supervisor and Office Assistant. Additionally, the board approved a new FT salary schedule and one new full time position (Recreation Coordinator), along with several other personnel related changes FY 2022-2023. This will result in an increase to the GF budget in the amount of \$97,470 for FY 2022-2023.

Services and Supplies

FY 2021-2022 Approved Budget:	\$833,814
FY 2021-2022 Year-End Estimate Expenditures:	665,921
FY 2022-2023 Proposed Budget:	839,550

Services and Supplies accounts include materials, supplies and small equipment that is necessary for staff to perform services and programs. This includes utilities (water, sewer, gas and other related costs).

The Park Master Plan funds were not expended in the current fiscal year and have been budgeted for FY 2022-2023. The ADA Transition Plan funds have been partially expended in the current fiscal year with the remaining balance to be budgeted in FY 2022-2023.

Contingency

The budget includes a contingency fund of \$100,000 for FY 2022-2023. The contingency fund is a reserve of money set aside to cover possible unforeseen future expenses throughout the fiscal year.

Equipment

The list of equipment proposed for FY 2022-2023 is listed below with a brief explanation of its intended purpose.

- I. Kiosks: The district will purchase three Kiosks. They will be placed at the District Office, Freedom Park and Cherry Blossom Park. The GF will pay for two Kiosks and the CFD one (Cherry Blossom Park). The Kiosks are \$9K each. Budget: \$27,000.
- II. HVAC Unit: The district plans on replacing one of the large HVAC units (Heating, Ventilation and Air Conditioning) above the Community Center. Budget: \$35,000.
- III. Security Cameras: Due to excessive vandalism in some district parks, the district will purchase security cameras for Brock, Freedom and Cherry Blossom parks. Budget: \$30,000.
- IV. Round Tables, Chairs and Storage Racks: The district will purchase 35 round tables, 65 chairs and several storage racks. There has been a demand for round tables for events such as wedding receptions, birthday parties, etc. Budget: \$30,000.
- V. Portable/Trailer BBQ: This purchase will be primarily for recreation programs, special events and other district activities. Budget: \$10,000.
- Storage Shelves: The district uses the Capehart storage building to store and secure district records and recreation supplies and equipment. Budget: \$7,000

#### Projects

- I. Ridgepoint and Chardonay Children's Playground Replacement: The Ridgepoint and Chardonay Park children's playground equipment will be constructed in June/July 2022. Both projects are scheduled to start in June with an estimated July completion date. This is a carry-over project from FY 2021-2022. Budget: \$292,243
- II. Capehart Gym Floor and Bleacher Replacement Project: Is scheduled for July 2022 and is funded through Prop 68 Per Capita grant. The district will front the project funds and will be reimbursed by the state at project completion. Budget: \$205,000.
- III. Park Pathway Repair/Replacement Project: Concrete replacement project (park location to be determined). Budget \$10,000.
- IV. Ridgepoint Park Fencing Project: This project will enclose the new children's play area with a safety fence. This is a carry-over project from FY 2021-2022. Budget \$10,000.
- V. Capehart Gym Repairs: Repairs made to interior walls. This project "may" be paid from Prop 68 Per Capita Grant. If not, the proposed funding will be necessary to complete the repairs. This is a carry-over projects from FY 2021-2022. Budget: \$5,000.
- VI. Larchmont Park Equipment: Park equipment replacement includes benches and picnic tables. This is a carry-over project from FY 2021-2022. Budget: \$7,500.

**RESOLUTION #616**

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

County of Sacramento, State of California

**RESOLUTION ADOPTING PRELIMINARY BUDGET**

**WHEREAS**, hearings have been terminated during which time all additions and deletions to the proposed budget for 2022/2023 were made, and

**THEREFORE, IT IS HEREBY RESOLVED** in accordance with Section 29089 of the Government Code, the Preliminary Budget for the Fiscal Year 2022/2023 be and is hereby adopted in accordance with the following:

(1) Salaries and employee benefits	<u>\$1,518,858</u>
(2) Services and supplies	<u>\$ 839,550</u>
(3) Other Charges	<u>0</u>
(4) Fixed Assets:	
(A) Land	<u>0</u>
(B) Structures and Improvements	<u>\$ 882,743</u>
(C) Equipment	<u>\$ 77,000</u>
(5) Expenditure transfer	<u>0</u>
(6) Contingencies	<u>\$ 100,000</u>
(7) Provision for reserve increases	<u>\$ 536,178</u>
 TOTAL BUDGET REQUIREMENTS	 <u>\$3,954,329</u>

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

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

---

Patrick Williams  
Chairperson, Board of Directors

AYES:  
NAYS:  
ABSTAIN:  
ABSENT:

**2022/2023 FISCAL YEAR PRELIMINARY REVENUE BUDGET**

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>ACTUAL</u> <u>2017/2018</u>	<u>ACTUAL</u> <u>2018/2019</u>	<u>ACTUAL</u> <u>2019/2020</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>BUDGET</u> <u>2021/2022</u>	<u>ESTIMATE</u> <u>2021/2022</u>	<u>PRELIMINARY</u> <u>2022/2023</u>
91910100	Secured Property Tax	1,159,644	1,252,744	1,252,744	1,448,539	1,542,500	1,550,700	1,630,700
91910200	Unsecured Prop. Tax	40,923	45,835	45,835	53,094	56,000	53,000	53,000
91910300	Sup. Prop. Tax	32,492	35,078	35,078	37,944	41,000	43,000	43,000
91910400	Prop Tax Sec Deliq	8,014	9,080	9,080	12,109	12,000	10,917	11,000
91910500	Prop Tax Sup Deliq	1,434	1,790	1,790	1,868	2,000	1,955	2,000
91910600	Prop Tax Unitary	8,818	8,441	8,441	8,697	8,700	9,300	9,300
91912000	Prop. Tax Sec. Redem.	61	50	50	103	0	140	0
91913000	Prop. Tax, Prior Unsec.	1,200	494	494	1,109	1,000	750	750
91914000	Penalty Cost Prop. Tax	229	233	233	409	400	400	400
91919600	RDA Residual	7,970	10,385	10,385	16,346	17,000	12,151	12,500
91919900	Taxes - Other	0	0	0	0.39	0	0	0
94941000	Interest Income	8,979	21,593	21,593	6,376	8,000	6,500	6,500
94942900	Building Rental	48,200	52,281	52,281	1,585	25,000	25,000	40,000
95952200	Homeowners Relief	12,842	12,810	12,810	12,946	12,900	12,935	13,000
95952900	In Lieu Tax	70,000	990,000	990,000	67,445	100,000	0	100,000
95953000	Misc. Revenue (ASES)	65,149	56,689	56,689	85,905	71,352	120,260	0
95953300	Redevelopment Funds	7,519	8,738	8,738	9,518	9,500	9,941	10,000
95959504	Fiscal Relief Special District	0	0	0	0	0	742,013	0
96964600	Recreation Fees & Charges	189,928	208,150	208,150	201,679	125,000	109,400	236,000
96969000	Leased Property	98,625	98,578	98,578	97,357	123,400	123,400	128,700
91919300	Tax, Sales	0	0	0	0	0	0	0
97979000	Revenue, Other	43,857	40,328	40,328	13,578	1,300	45,621	506,500
98987000	Debt Issue	0	0	0	0	0	0	0
9000	TOTAL	1,805,885	2,853,299	2,853,299	2,073,439	2,157,052	2,877,383	2,803,350
7400000	CARRY OVER*							
	Unreserved Fund Balance	273,971	273,971	273,971	381,390	381,390	1,150,979	1,150,979
		2,079,856	3,127,270	3,127,270	2,454,829	2,538,442	4,028,362	3,954,329
088L	Park Dedication Acct							14,121.71
5500000	Park Fees 3461							1,328,725.66
	District Reserve Acct							721,100.00



2022/2023 FISCAL YEAR PRELIMINARY EXPENDITURE BUDGET

<u>CODE CLASSIFICATION</u>	<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>ACTUAL 2019/2020</u>	<u>ACTUAL 2020/2021</u>	<u>BUDGET 2021/2022</u>	<u>ESTIMATE 2021/2022</u>	<u>PRELIM 2022/2023</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
<b><u>Salaries and Employee Benefits</u></b>										
1110 Sal & Wages, FT	631,662	669,099	705,449	629,651	756,515	668,494	928,646	222,040	262,292	444,314
1122 Sal & Wages, PT	190,741	214,916	179,398	222,471	235,601	169,958	175,140	8,500	150,000	16,640
1210 Retirement	45,266	54,103	52,710	50,268	60,519	47,742	74,291	17,763	20,983	35,545
1220 OASDI	60,959	65,001	65,514	62,888	75,892	60,888	84,438	17,636	31,540	35,262
1230 Insurance	106,303	116,105	125,048	118,876	161,032	121,581	176,884	33,755	29,687	113,442
1240 Worker's Comp.	39,515	36,290	34,752	42,846	38,325	36,571	70,197	4,813	11,877	53,507
1250 Unemployment	8,268	6,863	5,525	5,439	10,890	4,178	9,262	490	6,230	2,542
<b>1000 TOTAL</b>	<b>1,082,714</b>	<b>1,162,376</b>	<b>1,168,397</b>	<b>1,132,439</b>	<b>1,338,774</b>	<b>1,109,412</b>	<b>1,518,858</b>	<b>304,997</b>	<b>512,609</b>	<b>701,252</b>
<b><u>Services &amp; Supplies</u></b>										
2005 Adv/Leg	1,126	758	1,643	464	1,575	1,512	1,500	1,500	0	0
2022 Bks/Periodicals	151	251	151	146	150	146	150	150	0	0
2029 Bus & Conf Exp	4,271	3,219	3,283	705	23,500	18,868	8,000	6,000	2,000	0
2035 Educ & Trng	3,448	1,609	437	515	4,262	1,086	5,000	3,000	1,500	500
2039 Mileage	1,332	1,030	795	419	3,350	2,301	3,150	1,000	2,000	150
2051 Insurance	48,893	55,247	64,984	91,002	98,712	98,712	105,000	105,000	0	0
2061 Memberships	8,528	9,830	9,841	9,995	11,520	11,370	12,850	12,100	600	150
2076 Office Sups	8,747	9,371	9,745	6,870	9,300	9,365	10,000	8,500	1,000	500
2081 Postage Sups	5,097	4,705	2,597	0	1,000	696	2,250	750	1,500	0
2085 Printing sups	12,184	12,161	5,983	332	1,500	1,592	3,000	500	2,500	0
2104 Agri/Hort Sups	865	1,215	1,211	515	2,000	2,000	2,000	0	0	2,000
2111 Bldg Mtnc Svcs	2,160	1,839	2,578	808	2,000	2,000	2,500	0	0	2,500
2112 Bldg Mtnc Sups	7,458	6,267	8,037	5,136	7,500	5,000	7,500	0	0	7,500
2122 Chemical Sups	2,548	1,124	757	767	4,000	2,300	2,500	0	0	2,500
2131 Elec Mtnc Svc	3,115	3,400	22,862	3,037	4,000	3,800	3,000	0	0	3,000
2132 Elec Mtnc Sup	1,615	751	1,760	656	2,000	2,000	1,000	0	0	1,000
2142 Land Imp sups	13,825	13,432	15,022	15,012	17,000	17,000	20,000	0	0	20,000
2162 Painting Sups	1,253	226	1,609	1,518	2,000	2,000	1,000	0	0	1,000
2168 Plumbing Sups	2,911	1,557	1,995	1,367	7,000	5,000	5,000	0	0	5,000

<u>CODE CLASSIFICATION</u>	<u>ACTUAL</u> <u>2017/2018</u>	<u>ACTUAL</u> <u>2018/2019</u>	<u>ACTUAL</u> <u>2019/2020</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>BUDGET</u> <u>2021/2022</u>	<u>ESTIMATE</u> <u>2021/2022</u>	<u>PRELIM</u> <u>2022/2023</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
2191 Electricity	52,824	50,483	40,629	35,776	42,000	36,000	40,000	0	0	40,000
2192 Nat'l Gas	1,359	2,668	2,786	2,802	3,000	3,000	3,000	0	0	3,000
2193 Refuse	9,410	4,962	5,202	8,824	9,000	8,000	9,000	0	0	9,000
2195 Sewage	6,005	6,161	5,363	1,941	5,500	4,500	5,500	0	0	5,500
2197 Tele & Teleg	13,327	13,062	14,544	17,716	21,992	19,283	18,200	16,000	0	2,200
2198 Water	89,781	103,979	94,497	100,814	100,500	97,000	100,000	0	0	100,000
2205 Auto Mtnc Svcs	11,551	7,553	6,424	8,208	12,000	12,000	12,000	0	0	12,000
2211 Constr Equip Mtnc Svc	5,460	6,634	2,307	6,753	7,500	4,500	4,500	0	0	4,500
2226 Expend Tools	2,042	6,203	2,911	2,759	3,000	2,500	5,000	0	0	5,000
2236 Fuels & Lubes	10,892	15,605	12,415	11,244	17,500	14,000	16,000	0	0	16,000
2261 Off Equip Mtnc Svc	7,325	6,848	8,063	4,729	11,900	10,723	10,900	10,900	0	0
2275 Rents & Leases	17,069	17,713	17,429	15,684	19,940	18,778	27,000	10,000	0	17,000
2281 Shop Equip Svc	692	726	684	1,072	1,200	1,200	1,200	0	0	1,200
2292 Other Equip Mtnc Svcs	6,394	6,581	12,775	5,931	10,000	10,000	10,000	0	0	10,000
2314 Cloth & Per Svcs	7,683	7,985	6,279	3,291	6,200	5,488	8,000	0	5,000	3,000
2322 Custodial Sup	16,626	15,423	15,453	15,177	16,000	14,000	14,000	0	0	14,000
2332 Food Sup	2,419	2,381	2,395	810	5,100	3,700	4,700	1,200	3,500	0
2444 Medical Sup	478	379	7,096	3,036	3,800	1,801	2,050	250	1,500	300
2505 Actg Svc	25,812	28,305	27,370	28,399	29,251	29,251	30,000	30,000	0	0
2531 Legal Svc	9,811	6,605	2,009	8,280	10,000	5,162	15,000	15,000	0	0
2591 Other Prof Svc	79,579	78,762	333,644	147,604	266,462	157,000	229,000	139,000	5,000	85,000
2813 BOE	362	0	-176	0	0	0	0	0	0	0
2819 Registration Svc	0	2,008	0	28,975	0	0	20,000	20,000	0	0
2851 Rec Svcs	11,069	7,784	5,069	1,204	8,000	7,000	20,000	0	20,000	0
2852 Rec Svcs	3,927	17,601	4,928	3,336	9,000	8,000	17,000	0	17,000	0
2871 Transportation	1,452	1,473	2,194	0	0	0	6,000	0	6,000	0
2880 PY Expend	0	0	0	0	0	0	0	0	0	0
2898 Other Oper Exp	11,163	13,383	9,994	1,555	16,100	6,286	16,100	16,100	0	0
2922 Mail/Post	0	0	0	0	0	0	0	0	0	0
2926 Central Stores	0	0	0	0	0	0	0	0	0	0
<b>2000 TOTAL</b>	<b>534,039</b>	<b>559,259</b>	<b>797,574</b>	<b>605,185</b>	<b>837,314</b>	<b>665,920</b>	<b>839,550</b>	<b>396,950</b>	<b>69,100</b>	<b>373,500</b>

<u>CODE CLASSIFICATION</u>	<u>ACTUAL</u> <u>2017/2018</u>	<u>ACTUAL</u> <u>2018/2019</u>	<u>ACTUAL</u> <u>2019/2020</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>BUDGET</u> <u>2021/2022</u>	<u>ESTIMATE</u> <u>2021/2022</u>	<u>PRELIM</u> <u>2022/2023</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
<b><u>FIXED ASSETS</u></b>										
4201 Building Imp.	89,290.07	85,609.00	29,683.00	0	75,000	75,000	35,000	0	0	35,000
4202 Struct & Imp	0	863,755	2,130	0	407,500	407,500	847,743	300,000	18,000	529,743
<b>4200 TOTAL</b>	<b>89,290</b>	<b>949,364</b>	<b>31,813</b>	<b>0</b>	<b>482,500</b>	<b>482,500</b>	<b>882,743</b>	<b>300,000</b>	<b>18,000</b>	<b>564,743</b>
4303 Equip	-2,073	3,484	14,591	32,572	65,000	65,000	77,000	7,000	0	70,000
<b>4300 TOTAL</b>	<b>-2,073</b>	<b>3,484</b>	<b>14,591</b>	<b>32,572</b>	<b>65,000</b>	<b>65,000</b>	<b>77,000</b>	<b>7,000</b>	<b>0</b>	<b>70,000</b>
<b>4000 TOTAL</b>	<b>87,217</b>	<b>952,848</b>	<b>46,404</b>	<b>32,572</b>	<b>547,500</b>	<b>547,500</b>	<b>959,743</b>	<b>307,000</b>	<b>18,000</b>	<b>634,743</b>
<b>TOTAL</b>	<b>1,703,970</b>	<b>2,674,483</b>	<b>2,012,376</b>	<b>1,770,196</b>	<b>2,723,588</b>	<b>2,322,832</b>	<b>3,318,151</b>	<b>1,008,947</b>	<b>599,709</b>	<b>1,709,495</b>
CONTINGENCY	0	0	0	33,495	29,892	0	100,000			
RESERVE	0	0	0	0	0	0	536,178			
	1,703,970	2,674,483	2,012,376	1,803,691	2,753,480	2,322,832	3,954,329			

**PRELIMINARY BUDGET FY2022/2023 ADMINISTRATION SALARIES & BENEFITS**

**ADMINISTRATION SALARIES**

**FULL TIME SALARIES**

	<u>ADMINISTRATOR - LARRY (ANNV 3/31)</u>					
{10917}	\$5,038.62	X	27	PAY PERIODS =	\$136,042.74	
	\$124.37			LIFE INSURANCE x 12 MONTHS =	\$1,492.44	
	\$400.00			CAR STIPEND PER MONTH x 12 =	\$4,800.00	
	\$40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	\$142,815

	<u>ADMINISTRATIVE SERVICES MGR - STEP 3 - TERRI (ANNIV. 1/1)</u>					
{6319}	\$2,916.46	X	27	PAY PERIODS =	\$ 78,744.42	
	\$40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	\$79,224

**Total Full Time Salaries** **\$222,040**

**BOARD MEMBERS STIPEND**

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

**TOTAL ADMINISTRATION SALARIES** **\$230,540**

**ADMINISTRATION BENEFITS**

<u>EMPLOYEES</u>	<u>RETIREMENT</u>					\$17,763
2	\$222,040	X	8.000%	=	\$17,763.17	

	<u>OASDI</u>					\$17,636
	\$230,540	X	7.65%	=	\$17,636.28	

**INSURANCE** **\$33,755**

	<u>Medical</u>					
	\$2,481.50	x		7 MOS =	\$17,370.50	
	\$2,729.65			5 MOS =	\$13,648.25	
ADMIN FEE	\$40.00	x	1x	12 MOS =	<u>\$480.00</u>	
					\$31,498.75	

	<u>Dental</u>					
	\$88.00	x	2x	6 MOS =	\$1,056.00	
	\$100.00	x	2x	6 MOS =	<u>\$1,200.00</u>	
					\$2,256.00	

**WORKER'S COMP** **\$4,813**

\$79,224	x	0.41%	=	\$324.82	
\$151,315	x	2.29%	=	<u>\$3,465.12</u>	
				\$3,789.94	

Experience Modification			x		1.27	
					\$4,813.22	

	<u>UNEMPLOYMENT</u>					\$490
	\$14,000	x	3.50%	=	\$490.00	

**Total Administration Benefits** **\$74,457**

**TOTAL ADMINISTRATION SALARIES AND BENEFITS** **\$304,997**

## PRELIMARY BUDGET FY2022/2023 RECREATION SALARIES & BENEFITS

### RECREATION SALARIES

#### FULL TIME SALARIES

##### RECREATION SUPERINTENDENT - (SARAH) STEP 4 (Annv. 7/1) (Hired 10/9)

{7207}	\$3,326.31	x	27	PAY PERIODS =	\$89,810.37	90,290
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	

##### RECREATION SUPERVISOR - (RACHEL) STEP 3 (Anniv. 7/1) (Hired 11/12)

{5537}	\$2,555.54	x	27	PAY PERIODS =	\$68,999.58	69,480
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	

##### RECREATION COORDINATOR - STEP 3

{4231}	\$1,952.77	x	27	PAY PERIODS =	\$52,724.79	53,205
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	

##### OFFICE ASSISTANT - STEP 3

{3919}	\$1,808.77	x	27	PAY PERIODS =	\$48,836.79	49,317
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	

**Total Full Time Salaries** **\$262,292**

PART TIME RECREATION \$150,000

PART TIME RECREATION-ASES \$0

**Total Part Time Salaries** **\$150,000**

**TOTAL RECREATION SALARIES** **\$412,292**

### RECREATION BENEFITS

<u>EMPLOYEE</u>	<u>RETIREMENT</u>					
4	\$262,292	x	8.000%	=	\$20,983.32	\$20,983

<u>OASDI</u>						
	\$412,292	x	7.65%	=	\$31,540.30	\$31,540

INSURANCE \$29,687

#### Medical

4	\$2,013.98	x		7 MOS =	\$14,097.86	
4	\$2,215.38	x		5 MOS =	<u>\$11,076.90</u>	
					\$25,174.76	

#### Dental

4	\$ 88.00	x		6 MOS =	\$2,112.00	
4	\$ 100.00	x		6 MOS =	<u>\$2,400.00</u>	
					\$4,512.00	

#### WORKER'S COMP

	\$412,292	x	2.26%	=	\$9,317.79	\$11,877
--	-----------	---	-------	---	------------	----------

(VOL.)	\$1,500	x	2.26%	=	<u>\$33.90</u>	
					\$9,351.69	

Experience Modification				x	<u>1.27</u>	
					\$11,876.64	

$$\frac{\text{UNEMPLOYMENT}}{\$178,000} \times 3.50\% = \$6,230.00 \quad \$6,230$$

**Total Recreation Benefits** **\$100,317**

**TOTAL RECREATION SALARIES AND BENEFITS** **\$512,609**

# PRELIMINARY BUDGET FY2022/2023 MAINTENANCE SALARIES & BENEFITS

## MAINTENANCE DIVISION

### FULL TIME SALARIES

	<u>PARK SUPERINTENDENT - (SCOTT) STEP 4 (7/1)</u>					
{7483}	\$3,453.69	X	27	PAY PERIODS =	\$93,249.63	\$93,730
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	
	<u>PARK SUPERVISOR - (SERGIO) STEP 4 (7/1)</u>					
{5915}	\$2,730.00	X	27	PAY PERIODS =	\$73,710.00	\$74,190
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	
	<u>PARK SUPERVISOR - STEP 4</u>					
{5915}	\$2,730.00	X	27	PAY PERIODS =	\$73,710.00	\$74,190
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	
	<u>MAINTENANCE WORKER II - STEP 3</u>					
{3997}	\$1,844.77	X	27	PAY PERIODS =	\$49,808.79	\$50,289
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	
	<u>MAINTENANCE PERSON - (ERIC) STEP 5 (ANNV. 7/1)</u>					
{3775}	\$1,742.31	X	8	PAY PERIODS =	\$13,938.48	\$14,058
	\$ 40.00			STIPEND PER MONTH (PHONE) X 3 MONTHS =	<u>\$120.00</u>	
	<u>MAINTENANCE PERSON - (RODNEY) STEP 5 (ANNV. 7/1)</u>					
{3775}	\$1,742.31	X	27	PAY PERIODS =	\$47,042.37	\$47,522
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	
	<u>MAINTENANCE PERSON - (STEVE) STEP 4 (ANNV. 7/1)</u>					
{3586}	\$1,655.08	X	27	PAY PERIODS =	\$44,687.16	\$45,167
	\$ 40.00			STIPEND PER MONTH (PHONE) X 6 MONTHS =	<u>\$480.00</u>	
	<u>MAINTENANCE PERSON - SIMMONS - STEP 4 (ANNV. 7/1)</u>					
{3586}	\$1,655.08	X	27	PAY PERIODS =	\$44,687.16	\$45,167
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	
	<b>Total Full Time Salaries</b>					<b>\$444,314</b>

### PART TIME SALARIES

	<u>PART TIME MAINTENANCE WORKER</u>					
	\$0.00	X	36 HRS PER WEEK	X 52 WEEKS =	\$0.00	\$0
	<u>WEEKDAY &amp; WEEKEND BUILDING MONITOR -</u>					
	\$16.00	x	20 hours per week	x 52 weeks	<u>\$16,640.00</u>	\$16,640
	<b>Total Part Time Salaries</b>					<b>\$16,640</b>

**TOTAL MAINTENANCE SALARIES** **\$460,954**

**MAINTENANCE BENEFITS**

<u>EMPLOYEE</u>	<u>RETIREMENT</u>					
8	\$444,314	x	8.000%	=	\$35,545.09	\$35,545
	<u>OASDI</u>					
	\$460,954	x	7.65%	=	\$35,262.95	\$35,263
	<u>INSURANCE</u>					\$113,442
	<u>Medical</u>					
8	\$6,962.24	x		7 MOS =	\$48,735.68	
8	\$7,658.46	x		5 MOS =	<u>\$53,609.22</u>	
					\$102,344.90	
1	\$579.58	x		2 MOS =	\$1,159.16	
1	\$637.54	x		1 MOS =	<u>\$637.54</u>	
					\$1,796.70	
	<u>Dental</u>					
8	\$ 88.00	x	7x	6 MOS =	\$4,224.00	
8	\$ 100.00	x	7x	6 MOS =	<u>\$4,800.00</u>	
					\$9,024.00	
1	\$ 88.00	x	1x	2 MOS =	\$176.00	
1	\$ 100.00	x	1x	1 MOS =	<u>\$100.00</u>	
					\$276.00	
	<u>WORKER'S COMP</u>					
	\$460,954	x	9.14%	=	\$42,131.16	
(VOL.)	\$0	x	9.14%	=	<u>\$0.00</u>	
					\$42,131.16	
	Experience Modification			x	<u>1.27</u>	
					\$53,506.57	\$53,507
	<u>UNEMPLOYMENT</u>					
	\$72,640.00	x	3.50%	=	\$2,542.40	\$2,542
	<b>Total Maintenance Benefits</b>					<b>\$240,299</b>
	<b>TOTAL MAINTENANCE AND BENEFITS</b>					<b>\$701,252</b>



**ADMINISTRATION  
PRELIMINARY BUDGET FY2022/2023 SERVICES AND SUPPLIES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>BUDGET</b>	<b>DESCRIPTION</b>
2005	Adv/Leg Notice	1,500	Legal posting requirements, ads, etc.
2022	Books/Periodicals	150	Federal/State legal posting requirements.
2029	Bus./Conf Exp	6,000	Board/Staff Conferences and Workshops
2035	Educ/Trng.	3,000	Board and Staff Training
2039	Empl Trans-Mileage	1,000	Board and Administrator mileage reimb.
2051	Insurance	105,000	District liability insurance (CAPRI)
2061	Memberships	12,100	CPRS, CARPD, CSDA and LAFCo
2076	Office Supplies	8,500	Office supplies and equipment
2081	Postage	750	Postage (Stamps)
2085	Printing	500	Letterhead and other printing needs
2197	Telephone/Teleg	16,000	Phone service and Comcast
2261	Office Equip Mtn	10,900	Service/repairs for office equipment
2275	Rents & Leases	10,000	Copier, Phone and County (Compass)
2332	Food Supplies	1,200	Coffee, supplies for interviews & District events
2444	Medical Supplies	250	District medical supplies
2505	Accounting Svc	30,000	District audit fees and County Admin Fees
2531	Legal Services	15,000	BKS Legal Service
2591	Other Prof Services	139,000	Software costs (Adobe/Zoom/Microsoft, Streamline(web page)(2400), Board Recording (1200)ASCAP, Consultants); ADA Transition Plan(\$20000); Master Plan (90,000)
2819	Registration Svcs	20,000	Election Cost
2898	Other Oper Exp	16,100	Imprest Cash (Petty Cash), Visa and Active Net Charges
<b>2000</b>	<b>TOTAL</b>	<b>396,950</b>	
<b>Fixed Assets</b>			
4202	Struct & Imp	300,000	Sierra Creek - Prop 68
4303	Office Equipment	7,000	Commercial Storage Stands
<b>4000</b>	<b>TOTAL</b>	<b>307,000</b>	
	<b>GRAND TOTAL:</b>	<b>703,950</b>	

**RECREATION  
PRELIMINARY BUDGET FY2022/2023 SERVICES AND SUPPLIES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>BUDGET</b>	<b>DESCRIPTION</b>
2029	Bus./Conf Exp	2,000	Conference
2035	Educ/Trng	1,500	Employee education training programs
2039	Empl Trans	2,000	Employee mileage reimbursement
2061	Memberships	600	Superintendent/Supervisor CPRS
2076	Office Sups	1,000	Office supplies and small equipment
2081	Postage	1,500	No funds requested
2085	Printing	2,500	Mailers, flyers and other
2314	Clothing	5,000	Staff and program participant shirts
2332	Food Sups	3,500	Camp BBQ's, senior events/trainings
2444	Medical Sups	1,500	First aid supplies
2591	Other Prof Svcs	5,000	Program banners/computer software (staff scheduling, marketing/editing)
2851	Recreation Svcs	20,000	Program vendors, presenters, services and event attractions
2852	Recreation Sups	17,000	Programs supplies, crafts, equipment, periodicals, score books, award, etc.
2871	Transportation	6,000	No funds requested
<b>2000</b>	<b>TOTAL</b>	<b>69,100</b>	
<b>Fixed Assets</b>			
4202	Struct & Imp	18,000	Kiosk
<b>4000</b>	<b>TOTAL</b>	<b>18,000</b>	

**MAINTENANCE**  
**PRELIMINARY BUDGET FY2022/2023 SERVICES AND SUPPLIES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>BUDGET</b>	<b>DESCRIPTION</b>
2035	Educ/Trng	500	Staff Maintenance Training
2039	Empl Trans	150	Superintendent mileage reimbursement
2061	Memberships	150	CPRS Superintendent/Facilities Suprv
2076	Office Supplies	500	Corporation yard office supplies
2104	Agri/Hort	2,000	Landscape material
2111	Bldg Mtnc Svcs	2,500	Locksmith, keys and repairs
2112	Bldg Mtnc Sups	7,500	Building/Facility supplies
2122	Chemical Sups	2,500	Fertilizer, pesticides and herbicides
2131	Elec Sys Svc	3,000	Mechanical repairs
2132	Elec Sys Sup	1,000	Light fixtures, light bulbs, etc.
2142	Land Imp Sup	20,000	Fibar replacement, irrigation supplies and pipe repairs
2162	Paint Sups	1,000	Interior/exterior paint projects
2168	Plumbing	5,000	Indoor/Outdoor facility plumbing needs
2191	Electricity	40,000	All indoor and outdoor facilities
2192	Nat'l Gas	3,000	Natural Gas at Strizek, District Offices and Capehart facilities
2193	Refuse	9,000	Trash removal at all district facilities and dump station fees
2195	Sewer	5,500	District facilities and buildings
2197	Telephone	2,200	Internet Service (Capehart/Corp Yard)
2198	Water	100,000	Parks and facilities including meter costs
2205	Auto Mtnc Svc	12,000	Fleet chages for oil changes, tune-ups, batteries, tires, etc.
2211	Constr Equip Svc	4,500	Construction equipment repairs includign fleet, mowers, trailers, etc.
2226	Expend Tools	5,000	Trimmers, blowers, hedge clippers, small tools, etc.
2236	Fuels & Lubes	16,000	District fuel costs
2275	Rents & Leases	17,000	Security systems, fire alarms, equipment and other rentals.
2281	Shop Equip Svc	1,200	Small Tool Repairs
2292	Other Equip Sups	10,000	Playground equipment replacement parts
2314	Clothing	3,000	Staff clothing and boots
2322	Custodial Sups	14,000	District facilities including parks
2444	Medical Sups	300	First Aid Supplies
2591	Other Prof Svcs	85,000	Permits, inspections, backflow certifications, pest control, weed abatement, employee finger printing, tree maintenance, Hazmat permits, park police security, etc.

**PRELIMINARY BUDGET FY2022/2023 SERVICES AND SUPPLIES**

<b>CODE</b>	<b>CLASSIFICATION</b>	<b>BUDGET</b>	<b>DESCRIPTION</b>
2898	Other Oper Exp	0	Imprest Cash (Petty Cash)
<b>2000</b>	<b>TOTAL</b>	<b>373,500</b>	
<b>FIXED ASSETS</b>			
4201	Building Improvement	35,000	Community Center HVAC
4202	Structure Improvement	529,743	Ridgepoint/Chardonay Park Playground (\$192,243 GF Budget/\$100,000 Dev. Impact Fee); Capehart (Prop68 Per Capita \$205,000); Park Pathway (\$10,000); Ridgepoint Park Fencing (\$10,000); Capehart repairs (\$5,000); Larchmont Park Equipment (\$7,500)
4303	Equipment	70,000	Portable Trailer Grill (\$10,000); Park Security Cameras (3x\$10,000); Table & Charis Replacement (\$10,000)
<b>4000</b>	<b>TOTAL FIXED ASSETS</b>	<b>634,743</b>	
	<b>GRAND TOTAL:</b>	<b>1,008,243</b>	

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

2022-2023 FULL-TIME SALARY SCHEDULE

TITLE:	I	II	III	IV	V
ADMINISTRATOR*	6,944	7,291	7,656	8,038	8,440
PARK SUPERINTENDENT	6,415	6,753	7,108	7,483	7,876
REC. SUPERINTENDENT	6,179	6,505	6,847	7,207	7,586
ADMIN. SERVICES MANAGER	5,703	6,003	6,319	6,652	7,002
RECREATION SUPERVISOR	4,997	5,260	5,537	5,829	6,135
PARK SUPERVISOR	5,071	5,338	5,619	5,915	6,226
OFFICE ASSISTANT	3,554	3,732	3,919	4,114	4,320
RECREATION COORDINATOR	3,819	4,020	4,231	4,454	4,688
MAINTENANCE WORKER II	3,625	3,807	3,997	4,197	4,407
MAINTENANCE WORKER	3,075	3,236	3,407	3,586	3,775

\*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

2022-2023 FULL-TIME SALARY SCHEDULE

**Holidays:**

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

Martin Luther King's Birth day

Lincoln's Birthday

Washington Birthday

Memorial Day

Independence day

Labor Day

Personal Holiday

Veteran's Day

Thanksgiving Day

Day After Thanksgiving

Christmas Eve

Christmas Day

New Year's Eve

New Year's Day

NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
2022-2023 PART-TIME SALARY SCALE  
JULY 1, 2023 THROUGH DECEMBER 31, 2022

<b>POSITION</b>	<b>STEP 1</b>	<b>STEP 2</b>	<b>STEP 3</b>	<b>STEP 4</b>	<b>STEP 5</b>
<b>RECREATION DIVISION</b>					
<b>AQUATICS</b>					
HEAD SWIM COACH	\$5000/ stipend per season				
ASSISTANT SWIM COACH	\$3000/ stipend per season				
POOL MANAGER	\$18.50/HR	\$19/HR	\$19.50/HR	\$20/HR	\$20.50/HR
HEAD LIFEGUARD	\$17.50/HR	\$18.00/HR	\$18.50/HR	\$19/HR	\$19.50/HR
LIFEGUARD	\$17.00/HR	\$17.50/HR	\$18.00/HR	\$18.50/HR	\$19/HR
SWIM INSTRUCTOR	\$17.00/HR	\$17.50/HR	\$18.00/HR	\$18.50/HR	\$19/HR
<b>RECREATION</b>					
RECREATION COORDINATOR - SPORTS	\$18.50/HR	\$19.00/HR	\$19.50/HR	\$20.00/HR	\$20.50/HR
RECREATION COORDINATOR - DAYCARE	\$18.50/HR	\$19.00/HR	\$19.50/HR	\$20.00/HR	\$20.50/HR
RECREATION COORDINATOR - ASES	\$23.50/HR	\$24/HR	\$24.50/HR	\$25/HR	\$25.50/HR
SR. COORDINATOR (HARVEST TIME)	\$23/HR	\$23.50/HR	\$24/HR	\$24.50/HR	\$25/HR
RECREATION LEADER -ASES	\$20/HR	\$20.50/HR	\$21/HR	\$21.50HR	\$22/HR
RECREATION LEADER	\$16.50/HR	\$17/HR	\$17.50/HR	\$18.00/HR	\$18.50/HR
YOUTH SPORTS OFFICIAL/REFEREE	\$18per game	\$18.50per game	\$19per game	\$19.50per game	\$20per game
ADULT SPORTS OFFICIAL/REFEREE	\$25per game	\$25.50per game	\$26per game	\$26.50per game	\$27per game
SOCCER OFFICIAL	\$25per game	\$25.50per game	\$26per game	\$26.50per game	\$27per game
<b>MAINTENANCE DIVISION</b>					
FACILITY MONITOR/CUSTODIAN	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17/HR
MAINTENANCE WORKER (P.T.)	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17/HR
<b>ADMINISTRATION DIVISION</b>					
OFFICE RECEPTIONIST	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17/HR

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

Effective July 1st to Dec 31st 2022

Revised: 7/9/2022

NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
2022-2023 PART-TIME SALARY SCALE  
JANUARY 1, 2023 THROUGH JUNE 30, 2023

<u>POSITION</u>	<u>STEP 1</u>	<u>STEP 2</u>	<u>STEP 3</u>	<u>STEP 4</u>	<u>STEP 5</u>
<b>RECREATION DIVISION</b>					
<b>AQUATICS</b>					
HEAD SWIM COACH	\$5000/ stipend per season				
ASSISTANT SWIM COACH	\$3000/ stipend per season				
POOL MANAGER	\$18.50/HR	\$19/HR	\$19.50/HR	\$20/HR	\$20.50/HR
HEAD LIFEGUARD	\$17.50/HR	\$18.00/HR	\$18.50/HR	\$19/HR	\$19.50/HR
LIFEGUARD	\$17.00/HR	\$17.50/HR	\$18.00/HR	\$18.50/HR	\$19/HR
SWIM INSTRUCTOR	\$17.00/HR	\$17.50/HR	\$18.00/HR	\$18.50/HR	\$19/HR
<b>RECREATION</b>					
RECREATION COORDINATOR - SPORTS	\$18.50/HR	\$19.00/HR	\$19.50/HR	\$20.00/HR	\$20.50/HR
RECREATION COORDINATOR - DAYCARE	\$18.50/HR	\$19.00/HR	\$19.50/HR	\$20.00/HR	\$20.50/HR
RECREATION COORDINATOR - ASES	\$23.50/HR	\$24/HR	\$24.50/HR	\$25/HR	\$25.50/HR
SR. COORDINATOR (HARVEST TIME)	\$23/HR	\$23.50/HR	\$24/HR	\$24.50/HR	\$25/HR
RECREATION LEADER -ASES	\$20/HR	\$20.50/HR	\$21/HR	\$21.50HR	\$22/HR
RECREATION LEADER	\$16.50/HR	\$17/HR	\$17.50/HR	\$18.00/HR	\$18.50/HR
YOUTH SPORTS OFFICIAL/REFEREE	\$18per game	\$18.50per game	\$19per game	\$19.50per game	\$20per game
ADULT SPORTS OFFICIAL/REFEREE	\$25per game	\$25.50per game	\$26per game	\$26.50per game	\$27per game
SOCCER OFFICIAL	\$25per game	\$25.50per game	\$26per game	\$26.50per game	\$27per game
<b>MAINTENANCE DIVISION</b>					
FACILITY MONITOR/CUSTODIAN	\$15.50/HR	\$16/HR	\$16.50/HR	\$17/HR	\$17.50/HR
MAINTENANCE WORKER (P.T.)	\$15.50/HR	\$16/HR	\$16.50/HR	\$17/HR	\$17.50/HR
<b>ADMINISTRATION DIVISION</b>					
OFFICE RECEPTIONIST	\$15.50/HR	\$16/HR	\$16.50/HR	\$17/HR	\$17.50/HR

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

Effective January 1st to June 30, 2023

Revised: 7/9/2022



ELVERTA PARK

COMMUNITY FACILITIES DISTRICT (CFD) NO. 2016-01 ELVERTA PARK  
PRELIMINARY BUDGET

FY 2022-2023

**BACKGROUND**

With the development of the Elverta Park subdivision in 2016, NHRPD entered into a Community Facilities District (CFD) agreement with the developer (Silverado Homes). The CFD required buyers, at the time of purchase, to pay an annual “fee” to the district for park and landscape improvements and maintenance that occurs within the boundaries of the subdivision. The CFD fee is collected by the county from the homeowner and returned to the district. This fee is restricted to maintenance related costs only.

The district has entered into a Levy Administration Services Agreement with SCI Consulting Group out of Fairfield, California. SCI reviews and prepares annual resolutions and special tax calculations for the district. At the close of each fiscal year, SCI obtains the final lien-date assessors role from the county and creates an updated district database. The firm then finalizes the tax roll, other supporting documents and materials.

SCI prepares an Annual CFD Tax Report to ensure compliance with Government Code 50075 et seq, and files it with the District by January 1 after the close of the fiscal year. On the districts behalf, SCI responds to all public inquires and appeals.

Revenue

There are 225 single family residential units located within the boundaries of the Elverta Park subdivision. For FY 2022-2023, the CPI (Consumers Price Index) rate for this year is 4.24%. The district will collect \$5,174 in new Special Tax Fees in FY 2022-2023. The new increase per unit is \$22.99.

Fiscal Year	Annual Tax Rate Single Family Unit	CPI Adjustment	CFD Special Tax Rev. Revenue Collected
FY 2021-2022	541.74	2.00%	121,892
FY 2022-2023	564.73	4.24%	127,066

Other Funds

FY 2021-2022 Reserve Fund	20,385
FY 2022-2023 Reserve Fund	<u>40,000</u>
Total	62,385

FY 2022-2023 Contingency Fund	30,992
-------------------------------	--------

Expenditures

Salaries & Benefits	63,861
Services & Supplies	46,384
Fixed Assets	<u>9,000</u>
Total	119,245

FY 2022-2023 Preliminary Budget Totals

Revenue	127,066
Carry-Over (Unreserved Fund Balance)	<u>62,871</u>
Total	190,237

Expenditures	<u>119,245</u>
Total	119,245

**TOTALS**

Expenditures	119,245
Contingency	30,992
Reserve	<u>40,000</u>
Total	190,237

**RESOLUTION #617**

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

County of Sacramento, State of California

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

**WHEREAS**, hearings have been terminated during which time all additions and deletions to the proposed budget for 2022/2023 were made, and

**THEREFORE, IT IS HEREBY RESOLVED** in accordance with Section 29089 of the Government Code, the Preliminary Budget for the Fiscal Year 2022/2023 be and is hereby adopted in accordance with the following:

(1) Salaries and employee benefits	\$ 63,861
(2) Services and supplies	\$ 46,384
(3) Other Charges	<u>0</u>
(4) Fixed Assets:	
(A) Land	<u>          </u>
(B) Structures and Improvements	\$ 9,000
(C) Equipment	\$ <u>0</u>
(5) Expenditure transfer	<u>          </u>
(6) Contingencies	\$ 30,992
(7) Provision for reserve increases	\$ 40,000
 TOTAL BUDGET REQUIREMENTS	 \$ <u>190,237</u>

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

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

---

Patrick Williams  
Chairperson, Board of Directors

AYES:  
NAYS:  
ABSTAIN:  
ABSENT:

2022-2023 FISCAL YEAR PRELIMINARY  
NORTH HIGHLANDS RECREATION AND PARK DISTRICT COMMUNITY FACILITY DISTRICT NO. 2016-01 ELVERTA PARK

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>ACTUAL</u> <u>2017/2018</u>	<u>ACTUAL</u> <u>2018/2019</u>	<u>ACTUAL</u> <u>2019/2020</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>BUDGET</u> <u>2021/2022</u>	<u>ESTIMATE</u> <u>2021/2022</u>	<u>PRELIMINARY</u> <u>2022/2023</u>
94941000		<u>0.00</u>	<u>313.00</u>	<u>467.00</u>	<u>330.00</u>	<u>346.00</u>	<u>318.00</u>	<u>300.00</u>
	<b>TOTAL</b>	<b>0.00</b>	<b>313.00</b>	<b>467.00</b>	<b>330.00</b>	<b>346.00</b>	<b>318.00</b>	<b>300.00</b>
96960300	Special Assessment	<u>0.00</u>	62,573.00	188,493.35	118,579.00	121,892.00	121,892	127,066.00
	<b>TOTAL</b>	<b>0.00</b>	<b>62,573.00</b>	<b>188,493.35</b>	<b>118,579.00</b>	<b>121,892.00</b>	<b>121,892.00</b>	<b>127,066.00</b>
97979000	Misc Other	<u>0.00</u>	<u>0.00</u>	<u>96,945.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>
	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>96,945</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>GRAND TOTAL</b>	<b>0.00</b>	<b>62,886.00</b>	<b>92,015.35</b>	<b>118,909.00</b>	<b>122,238.00</b>	<b>122,210.00</b>	<b>127,366.00</b>
7400000	CARRY OVER*							
	Unreserved Fund Balance	<u>0.00</u>	<u>0.00</u>	<u>40,194.85</u>	<u>40,194.85</u>	<u>61,910.00</u>	<u>62,871</u>	<u>62,871</u>
	<b>GRAND TOTAL</b>	<b>0.00</b>	<b>62,886.00</b>	<b>132,210.20</b>	<b>159,103.85</b>	<b>184,148.00</b>	<b>185,081.00</b>	<b>190,237.00</b>
	CFD - Elverta Park Reserve						\$	20,385.00

**2022-2023 FISCAL YEAR PRELIMINARY  
NORTH HIGHLANDS RECREATION AND PARK DISTRICT COMMUNITY FACILITY DISTRICT NO. 2016-01 ELVERTA PARK**

<u>CODE CLASSIFICATION</u>	<u>ACTUAL</u> <u>2017/2018</u>	<u>ACTUAL</u> <u>2018/2019</u>	<u>ACTUAL</u> <u>2019/2020</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>BUDGET</u> <u>2021/2022</u>	<u>ESTIMATE</u> <u>2021/2022</u>	<u>PRELIM</u> <u>2022/2023</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
<b>Salaries and Employee Benefits</b>										
1110 Sal & Wages, FT	0	7,482	17,268	26,582	32,017	32,016	33,464	0	0	33,464
1122 Sal & Wages, PT	0	2,704	5,214	10,976	12,500	10,268	12,000	0	0	12,000
1210 Retirement	0	478	1,381	1,553	2,562	2,561	2,677	0	0	2,677
1220 OASDI	0	779	1,677	2,658	3,368	2,867	3,478	0	0	3,478
1230 Insurance	0	1,091	5,702	7,213	8,031	5,811	6,300	0	0	6,300
1240 Worker's Comp.	0	0	2,310	3,743	2,139	2,139	5,277	0	0	5,277
1250 Unemployment	0	0	78	163	490	313	665	0	0	665
<b>1000 TOTAL</b>	<b>0</b>	<b>12,534</b>	<b>33,631</b>	<b>52,888</b>	<b>61,107</b>	<b>55,975</b>	<b>63,861</b>	<b>0</b>	<b>0</b>	<b>63,861</b>
<b>Services &amp; Supplies</b>										
2005 Adv/Legal Notice	0	0	0	155	155	155	155	155	0	0
2104 Agri/Hort Sups	0	0	777	0	750	750	2,000	0	0	2,000
2111 Bldg. Mtnc. Svcs	0	0	0	0	200	200	200	0	0	200
2122 Chemical Supplies	0	0	0	0	150	150	150	0	0	150
2142 Land Imp Supplies	0	0	1,903	1,331	1,400	1,400	1,600	0	0	1,600
2191 Electricity	0	0	295	737	900	700	900	0	0	900
2193 Refuse	0	0	402	0	1,200	1,200	1,200	0	0	1,200
2198 Water	0	0	32,192	29,714	26,000	25,500	21,700	0	0	21,700
2205 Auto Mtnc Svc	0	0	1,060	0	600	600	750	0	0	750
2211 Constr Equip Serv.	0	0	710	0	150	150	150	0	0	150
2226 Expend Tools	0	0	232	0	300	300	300	0	0	300
2236 Fuels & Lubes	0	0	2,000	2,000	2,000	2,000	2,500	0	0	2,500
2275 Rents & Leases	0	0	0	0	500	450	1,850	0	0	1,850
2281 Shop Equip Serv.	0	0	111	0	100	100	100	0	0	100
2292 Other Equip Sups	0	0	3,562	0	250	250	300	0	0	300
2314 Clothing	0	0	0	0	200	200	300	0	0	300
2444 Medical Sups	0	0	0	0	100	0	100	0	0	100
2505 Accounting	0	0	1,500	1,500	1,500	1,500	1,500	1,500	0	0
2591 Other Prof Svc	0	10,783	13,016	8,869	9,170	9,284	10,629	9,629	0	1,000
<b>2000 TOTAL</b>	<b>0</b>	<b>10,783</b>	<b>57,760</b>	<b>44,306</b>	<b>45,625</b>	<b>44,889</b>	<b>46,384</b>	<b>11,284</b>	<b>0</b>	<b>35,100</b>

<u>CODE CLASSIFICATION</u>	<u>ACTUAL</u> <u>2017/2018</u>	<u>ACTUAL</u> <u>2018/2019</u>	<u>ACTUAL</u> <u>2019/2020</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>BUDGET</u> <u>2021/2022</u>	<u>ESTIMATE</u> <u>2021/2022</u>	<u>PRELIM</u> <u>2022/2023</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
<b>FIXED ASSETS</b>										
4201 Building Imp.	0	0	0	0	0	0	0	0	0	0
4202 Struct & Imp	0	0	0	0	0	0	9,000	0	0	9,000
<b>4200 TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,000</b>	<b>0</b>	<b>0</b>	<b>9,000</b>
4303 Equip	0	0	0	0	0	0	0	0	0	0
<b>4300 TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,000</b>	<b>0</b>	<b>0</b>	<b>9,000</b>
<b>TOTAL</b>	<b>0</b>	<b>23,317</b>	<b>91,391</b>	<b>97,194</b>	<b>106,732</b>	<b>100,864</b>	<b>119,245</b>	<b>11,284</b>	<b>0</b>	<b>107,961</b>
CONTINGENCY	0	0	0	0	57,031		\$30,992			
RESERVE	0	0	0	0	20,385		\$40,000			
	0	23,317	91,391	97,194	184,148	100,864	190,237			

**2022-2023 FISCAL YEAR PRELIMINARY**  
**NORTH HIGHLANDS RECREATION AND PARK DISTRICT COMMUNITY FACILITY DISTRICT**  
**NO. 2016-01 ELVERTA PARK**

**MAINTENANCE DIVISION**

**FULL TIME SALARIES**

	<b><u>MAINTENANCE PERSON - STEP 5</u></b>					
{3775}	\$1,742.31	x	19	PAY PERIODS =	\$33,103.89	\$33,464
	\$ 40.00	STIPEND PER MONTH (PHONE) X 9 MONTHS =			<u>\$360.00</u>	
	<b><u>PART TIME SEASONAL MAINTENANCE WORKER</u></b>				\$12,000.00	
						<u>\$12,000</u>
	<b>TOTAL FULL-TIME &amp; PART-TIME SALARIES:</b>					<b>\$45,464</b>

**MAINTENANCE BENEFITS**

<b><u>EMPLOYEE</u></b>	<b><u>RETIREMENT</u></b>					
1	\$33,464	x	8.000%	=	\$2,677.11	<b>\$2,677</b>
	<b><u>OASDI</u></b>					
	\$45,464	x	7.65%	=	\$3,477.99	<b>\$3,478</b>
	<b><u>INSURANCE</u></b>					<b>\$6,300</b>
	<b><u>Medical</u></b>					
1	\$579.58	x		5 MOS =	\$2,897.90	
1	\$637.54	x		4 MOS =	<u>\$2,550.16</u>	
					\$5,448.06	
	<b><u>Dental</u></b>					
1	\$ 88.00	x	1x	4 MOS =	\$352.00	
1	\$ 100.00	x	1x	5 MOS =	<u>\$500.00</u>	
					\$852.00	
	<b><u>WORKER'S COMP</u></b>					
	\$45,464	x	9.14%	=	\$4,155.40	
(VOL.)	\$0	x	9.14%	=	<u>\$0.00</u>	
					\$4,155.40	
	Experience Modification			x	<u>1.27</u>	
					\$5,277.36	<b>\$5,277</b>
	<b><u>UNEMPLOYMENT</u></b>					
	\$19,000.00	x	3.50%	=	\$665.00	<b>\$665</b>
	<b>Total Maintenance Benefits</b>					<b><u>\$18,398</u></b>
<b>TOTAL CHERRY BLOSSOM SALARIES AND BENEFITS</b>						<b>\$63,861</b>

**ADMINISTRATION SERVICES FY 2022/2023 FINAL BUDGET**  
**NORTH HIGHLANDS RECREATION AND PARK DISTRICT COMMUNITY FACILITY DISTRICT**  
**NO. 2016-01 ELVERTA PARK**

<b><u>CODE</u></b>	<b><u>CLASSIFICATION</u></b>	<b><u>BUDGET</u></b>	<b><u>DESCRIPTION</u></b>
2005	Adv/Legal Notice	155	Legal Notice
2505	Accounting	1,500	Cherry Blossom Audit
2591	Other Prof Svcs	9,629	SCI fees(9520); Levies(109)
<b>2000</b>	<b>TOTAL</b>	<b>11,284</b>	
<b><u>FIXED ASSETS</u></b>			
4303	Equipment	0	
<b>4000</b>	<b>TOTAL FIXED ASSETS</b>	<b>0</b>	



**MAINTENANCE SERVICES FY 2022/2023 FINAL BUDGET**  
**NORTH HIGHLANDS RECREATION AND PARK DISTRICT COMMUNITY FACILITY DISTRICT**  
**NO. 2016-01 ELVERTA PARK**

<b><u>CODE</u></b>	<b><u>CLASSIFICATION</u></b>	<b><u>BUDGET</u></b>	<b><u>DESCRIPTION</u></b>
2104	Agri/Hort	2,000	Landscape material
2111	Bldg Mtnc Svcs	200	
2122	Chemical Supplies	150	
2142	Land Imp Sup	1,600	
2191	Electricity	900	Electricity (parks,lights,bldgs)
2193	Refuse	1,200	Trash removal:dump station
2198	Water	21,700	Water parks & facilities
2205	Auto Mtnc Svc	750	Maintenance Vehicles/Mowers
2211	Constr Equip Serv.	150	
2226	Expend Tools	300	
2236	Fuels & Lubes	2,500	Vehicles/Mowers
2275	Rents & Leases	1,850	
2281	Shop Equip Serv	100	
2292	Other Equip Sups	300	
2314	Clothing	300	
2444	Medical	100	
2591	Other Prof Svcs	1,000	
<b>2000</b>	<b>TOTAL</b>	<b>35,100</b>	
<b><u>FIXED ASSETS</u></b>			
4201	Building Improvement	0	
4202	Structure Improvement	9,000	Kiosk
4303	Equipment	0	
<b>4000</b>	<b>TOTAL FIXED ASSETS</b>	<b>9,000</b>	
	<b>GRAND TOTAL:</b>	<b>44,100</b>	

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

2022-2023 FULL-TIME SALARY SCHEDULE

TITLE:	I	II	III	IV	V
ADMINISTRATOR*	6,944	7,291	7,656	8,038	8,440
PARK SUPERINTENDENT	6,415	6,753	7,108	7,483	7,876
REC. SUPERINTENDENT	6,179	6,505	6,847	7,207	7,586
ADMIN. SERVICES MANAGER	5,703	6,003	6,319	6,652	7,002
RECREATION SUPERVISOR	4,997	5,260	5,537	5,829	6,135
PARK SUPERVISOR	5,071	5,338	5,619	5,915	6,226
OFFICE ASSISTANT	3,554	3,732	3,919	4,114	4,320
RECREATION COORDINATOR	3,819	4,020	4,231	4,454	4,688
MAINTENANCE WORKER II	3,625	3,807	3,997	4,197	4,407
MAINTENANCE WORKER	3,075	3,236	3,407	3,586	3,775

\*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

2022-2023 FULL-TIME SALARY SCHEDULE

**Holidays:**

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

Martin Luther King's Birth day

Lincoln's Birthday

Washington Birthday

Memorial Day

Independence day

Labor Day

Personal Holiday

Veteran's Day

Thanksgiving Day

Day After Thanksgiving

Christmas Eve

Christmas Day

New Year's Eve

New Year's Day

NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
2022-2023 PART-TIME SALARY SCALE  
JULY 1, 2023 THROUGH DECEMBER 31, 2022

<b>POSITION</b>	<b>STEP 1</b>	<b>STEP 2</b>	<b>STEP 3</b>	<b>STEP 4</b>	<b>STEP 5</b>
<b>RECREATION DIVISION</b>					
<b>AQUATICS</b>					
HEAD SWIM COACH	\$5000/ stipend per season				
ASSISTANT SWIM COACH	\$3000/ stipend per season				
POOL MANAGER	\$18.50/HR	\$19/HR	\$19.50/HR	\$20/HR	\$20.50/HR
HEAD LIFEGUARD	\$17.50/HR	\$18.00/HR	\$18.50/HR	\$19/HR	\$19.50/HR
LIFEGUARD	\$17.00/HR	\$17.50/HR	\$18.00/HR	\$18.50/HR	\$19/HR
SWIM INSTRUCTOR	\$17.00/HR	\$17.50/HR	\$18.00/HR	\$18.50/HR	\$19/HR
<b>RECREATION</b>					
RECREATION COORDINATOR - SPORTS	\$18.50/HR	\$19.00/HR	\$19.50/HR	\$20.00/HR	\$20.50/HR
RECREATION COORDINATOR - DAYCARE	\$18.50/HR	\$19.00/HR	\$19.50/HR	\$20.00/HR	\$20.50/HR
RECREATION COORDINATOR - ASES	\$23.50/HR	\$24/HR	\$24.50/HR	\$25/HR	\$25.50/HR
SR. COORDINATOR (HARVEST TIME)	\$23/HR	\$23.50/HR	\$24/HR	\$24.50/HR	\$25/HR
RECREATION LEADER -ASES	\$20/HR	\$20.50/HR	\$21/HR	\$21.50HR	\$22/HR
RECREATION LEADER	\$16.50/HR	\$17/HR	\$17.50/HR	\$18.00/HR	\$18.50/HR
YOUTH SPORTS OFFICIAL/REFEREE	\$18per game	\$18.50per game	\$19per game	\$19.50per game	\$20per game
ADULT SPORTS OFFICIAL/REFEREE	\$25per game	\$25.50per game	\$26per game	\$26.50per game	\$27per game
SOCCER OFFICIAL	\$25per game	\$25.50per game	\$26per game	\$26.50per game	\$27per game
<b>MAINTENANCE DIVISION</b>					
FACILITY MONITOR/CUSTODIAN	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17/HR
MAINTENANCE WORKER (P.T.)	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17/HR
<b>ADMINISTRATION DIVISION</b>					
OFFICE RECEPTIONIST	\$15/HR	\$15.50/HR	\$16/HR	\$16.50/HR	\$17/HR

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

Effective July 1st to Dec 31st 2022

Revised: 7/9/2022

NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
2022-2023 PART-TIME SALARY SCALE  
JANUARY 1, 2023 THROUGH JUNE 30, 2023

<b>POSITION</b>	<b>STEP 1</b>	<b>STEP 2</b>	<b>STEP 3</b>	<b>STEP 4</b>	<b>STEP 5</b>
<b>RECREATION DIVISION</b>					
<b>AQUATICS</b>					
HEAD SWIM COACH	\$5000/ stipend per season				
ASSISTANT SWIM COACH	\$3000/ stipend per season				
POOL MANAGER	\$18.50/HR	\$19/HR	\$19.50/HR	\$20/HR	\$20.50/HR
HEAD LIFEGUARD	\$17.50/HR	\$18.00/HR	\$18.50/HR	\$19/HR	\$19.50/HR
LIFEGUARD	\$17.00/HR	\$17.50/HR	\$18.00/HR	\$18.50/HR	\$19/HR
SWIM INSTRUCTOR	\$17.00/HR	\$17.50/HR	\$18.00/HR	\$18.50/HR	\$19/HR
<b>RECREATION</b>					
RECREATION COORDINATOR - SPORTS	\$18.50/HR	\$19.00/HR	\$19.50/HR	\$20.00/HR	\$20.50/HR
RECREATION COORDINATOR - DAYCARE	\$18.50/HR	\$19.00/HR	\$19.50/HR	\$20.00/HR	\$20.50/HR
RECREATION COORDINATOR - ASES	\$23.50/HR	\$24/HR	\$24.50/HR	\$25/HR	\$25.50/HR
SR. COORDINATOR (HARVEST TIME)	\$23/HR	\$23.50/HR	\$24/HR	\$24.50/HR	\$25/HR
RECREATION LEADER -ASES	\$20/HR	\$20.50/HR	\$21/HR	\$21.50HR	\$22/HR
RECREATION LEADER	\$16.50/HR	\$17/HR	\$17.50/HR	\$18.00/HR	\$18.50/HR
YOUTH SPORTS OFFICIAL/REFEREE	\$18per game	\$18.50per game	\$19per game	\$19.50per game	\$20per game
ADULT SPORTS OFFICIAL/REFEREE	\$25per game	\$25.50per game	\$26per game	\$26.50per game	\$27per game
SOCCER OFFICIAL	\$25per game	\$25.50per game	\$26per game	\$26.50per game	\$27per game
<b>MAINTENANCE DIVISION</b>					
FACILITY MONITOR/CUSTODIAN	\$15.50/HR	\$16/HR	\$16.50/HR	\$17/HR	\$17.50/HR
MAINTENANCE WORKER (P.T.)	\$15.50/HR	\$16/HR	\$16.50/HR	\$17/HR	\$17.50/HR
<b>ADMINISTRATION DIVISION</b>					
OFFICE RECEPTIONIST	\$15.50/HR	\$16/HR	\$16.50/HR	\$17/HR	\$17.50/HR

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

Effective January 1st to June 30, 2023

Revised: 7/9/2022

**NORTH HIGHLANDS RECREATION & PARK DISTRICT**  
**BILLING REPORT JUNE 2022**  
**(Bills paid in May 2022)**

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
<b><u>BENEFITS</u></b>				
1210	Retirement	Voya	May-22	\$ 3,935.69
1230	Insurance	California Choice	Jun-22	\$ 9,287.28
1230	" " "	CoPower	Jun-22	\$ 855.00
1240	Workers' Comp	CAPRI	4TH QTR	
	<b>Total</b>			<b>14,077.97</b>
<b><u>SERVICES &amp; SUPPLIES</u></b>				
2029	Bus./Conference	USBank	CSDA,Boost(Napa and Boost Conference)	\$ 2,396.36
2029	" " "	Williams, Patric	CARPD Conference	\$ 536.64
2039	Emp Trans - Mileage	Robertson, Rachel	April 2022	\$ 49.73
2076	Office Sup	Walkers Express	Supplies	\$ 9.42
2076	" " "	Walkers Express	Printer Ink	\$ 477.34
2076	" " "	Walkers Express	Credit	\$ (19.72)
2076	" " "	Walkers Express	Credit	\$ (3.65)
2076	" " "	Walkers Express	Supplies	\$ 53.28
2076	" " "	Walkers Express	Supplies	\$ 17.07
2076	" " "	USBank	Amazon(Supplies)	\$ 74.97
2076	" " "	Walkers Express	Supplies	\$ 49.81
2076	" " "	Walkers Express	Supplies	\$ 68.99
2085	Printing	ABC Printing	Letter Head	\$ 134.69
2112	Bldg Maint. Supplies	Cell Energy	Batteries	\$ 12.83
2168	Plumbing	Rapid First	Corp Yard	\$ 352.93
2191	Electric	SMUD	3548415 3244 Freedom Park	\$ 171.89
2191	" " "	SMUD	7000000346 District	\$ 2,151.46
2191	" " "	SMUD	2919472 Rec/Dudley BLDG 1472	\$ 77.73
2191	" " "	SMUD	2733018 Aztec	\$ 515.04
2192	Nat'l Gas	PG&E	8802679102-5 3829 Stephen Drive	\$ 29.16
2192	" " "	PG&E	2198624112-9 7916 Aztec BLDG 518	\$ 62.09
2192	" " "	PG&E	0593497194-5 7916 Aztec BLDG 5360	\$ -
2192	" " "	PG&E	8802679102-5 3829 Stephen Drive	\$ -
2193	Refuse	Republic Servie	3929 Karl, 7916 Aztec Way, 6040 Watt	\$ 686.26
2193	" " "	Public Works	Dump	\$ 154.85
2195	Sewage	Sac Utilities	2802 Perrin	\$ 200.11
2195	" " "	Sac Utilities	3843 Bainbridge	\$ -
2195	" " "	Sac Utilities	3911 Blackfield Dr.	\$ -
2195	" " "	Sac Utilities	3929 Karl Dr.	\$ -
2195	" " "	Sac Utilities	6040 Watt	\$ -
2195	" " "	Sac Utilities	7916 Aztec	\$ -
2197	Tele & Teleg	AT&T	Service - Capehart	\$ 74.90
2197	" " "	Comcast	Service - Shop	\$ 93.45
2197	" " "	Comcast	Service - District	\$ 294.50
2197	" " "	Telepacific	Service	\$ 840.90
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	\$ 4,714.39
2198	" " "	Sac Suburban	Way, 6040 Watt, Freedom, Softball Complex	\$ 3,441.63
2198	" " "	CA/American	Chardonay	\$ 3,712.27
2198	" " "	CA/American	Sierra	\$ 1,192.50

**NORTH HIGHLANDS RECREATION & PARK DISTRICT**  
**BILLING REPORT JUNE 2022**  
**(Bills paid in May 2022)**

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
2205	Auto Maint. Serv	J&T Auto	2006 Ford Ranger Service	\$ 646.32
2211	Constru Equip Serv.	Turf Start	Mower	\$ 4,749.49
2226	Expend Tools	CH Mowers	Tools	\$ 260.64
2236	Fuels & Lubes	USBank	Fuel	\$ 343.96
2275	Rents & Leases	Sac Vallery Alarmi	Quarterly Monitoring (May,Jun,Jul)	\$ 491.82
2275	" " "	Alhambra	Water Service	\$ 115.83
2275	" " "	USBank	United Site Servie(Porta Potties)	\$ 323.89
2275	" " "	CIT Avaya	Phone Equipment	\$ 418.26
2275	" " "	DLL Financial	copier lease	\$ 186.28
2281	Shop Equip. Serv.	CH Mowers	Service	\$ 100.02
2281	" " "	CH Mowers	Service	\$ 81.70
2292	Other Equip. Supplies	Creative Builders	Freedom Park	\$ 3,925.00
2314	Clothing	American Logowear	Raccoon Club	\$ 162.78
2314	" " "	American Logowear	Uniforms	\$ 107.41
2314	" " "	American Logowear	Shirts	\$ 88.53
2314	" " "	American Logowear	Tree Planting Shirts	\$ 911.61
2322	Custodial Sup	A1 Janitorial	Custodian Supplies	\$ 525.75
			PizzaHut,Smart&Final,LittleCeasar(Raccoon	
2332	Food	USBank	Club, Spring Camp, Harvest)	\$ 98.41
2444	Medical	Walkers Express	Supplies	\$ 43.41
2591	Other Prof Serv.	Bart.,Kron.,Shan.	April 2022 RFP	\$ 1,256.25
2591	" " "	Carbon Health Medical	PPD, Physical	\$ 132.00
2591	" " "	DOJ	Fingerprints	\$ 32.00
2591	" " "	Fulton El Camino	April 2022 Patrol	\$ 3,120.00
2591	" " "	National Fire System	6040 Watt Service	\$ 274.50
2591	" " "	Redlingshafer, Don	Mar 10th Board/Special Meeting Recording	\$ 200.00
2591	" " "	Redlingshafer, Don	April 14th Board Meeting Recording	\$ 100.00
2591	" " "	Stice Lock	7916 Aztec Preschool Side	\$ 1,674.51
			k	
			Zoom,Streamline(Serv.,Programs,Scheduler,	
2591	" " "	USBank	WebPage)	\$ 441.48
2591	" " "	National Fire System	7916 Aztec Service	\$ 1,050.00
2591	" " "	Sacramento Landscaping	Freedom Park	\$ 2,440.00
2851	Recreation Serv	USBank	Walmart(SpringCamp)	\$ 125.55
			Walgreen,Walmart,Amazon(Boost	
2852	Recreation Sup	USBank	Conf.,AED Batteries,Raccoon Club)	\$ 105.29
			(Merchant Fees- May \$44.95/Apr - Bank	
			Analysis Fees \$56.82/May - Active Fee	
2898	Other Oper Exp	NHRPD - BANK FEES	\$727.94	\$ 829.71
2898	" " "	USBank	Sac County (Parking)	\$ 3.50
	<b>TOTAL</b>			<b>\$ 47,989.72</b>

**FIXED ASSETS**

4201	Building Improvement			\$ -
4202	Structures			\$ -
4303	Equipment			\$ -
	<b>TOTAL</b>			<b>\$ -</b>

**NORTH HIGHLANDS RECREATION & PARK DISTRICT**  
**BILLING REPORT JUNE 2022**  
**(Bills paid in May 2022)**

<u>CODE</u> <u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
<b>Total District Salaries</b>	(MAY 2 PAY DAY)		\$ 68,423.85
<b>Total District EDD</b>	(MAY 2 PAY DAY)		\$ 225.29
<b>Total District OASDI</b>	(MAY 2 PAY DAY)		<u>\$ 5,029.71</u>
			<b>\$ 73,678.85</b>
<b>DISTRICT TOTALS</b>			<b>\$135,746.54</b>
9429 Building Rentals			
9646 Rec Fees & Charges	Gome, Marcelle	Summer Camp	\$ 140.00

---

BOARD MEMBER

---

BOARD MEMBER

---

BOARD MEMBER



**NORTH HIGHLANDS RECREATION & PARK DISTRICT**  
**BILLING REPORT JUNE 2022**  
**(Bills paid in May 2022)**

<b><u>CODE</u></b>	<b><u>CLASSIF.</u></b>	<b><u>VENDOR</u></b>	<b><u>EXPLANATION</u></b>	<b><u>AMOUNT</u></b>
<b><u>BENEFITS</u></b>				
1210	Retirement	VOYA	May-22	\$ 273.49
1230	Insurance	CALIFORNIA CHOICE	Jun-22	\$ 579.58
1230	" " "	COPOWER	Jun-22	\$ 85.50
1240	" " "	CAPRI	4th Qtr	\$ -
<b>Total</b>				<b>938.57</b>

**SERVICES & SUPPLIES**

2142	Land Imp Sup.	Sacramento Landscaping	Cherry Blossom	\$ 540.00
2191	Electric	SMUD	6696230 7955 Bing Drive PED	\$ 30.27
2191	" " "	SMUD	6696231 7931 Scotland Dr PED	\$ 30.13
2198	Water	CA/American	Cherry Blossom Park 7930 Little Plub IRRG	\$ 55.99
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive	\$ 50.86
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive IRRG	\$ 1,042.74
2198	" " "	CA/American	Cherry Blossome Park 2794 Napoleon IRRG	\$ 2,791.86
2292	Other Equip Sup	Sacramento Landscaping	Cherry Blossom	\$ 205.00
2314	Clothing	American Logowear	Uniforms	\$ 200.00
<b>TOTAL</b>				<b>\$ 4,946.85</b>

**FIXED ASSETS**

4201	Building Improvement			\$ -
4202	Structures			\$ -
4303	Equipment			\$ -
<b>TOTAL</b>				<b>\$ -</b>

<b>Total District Salaries</b>	(MAY 2 PAY DAY)	\$ 5,458.66
<b>Total District EDD</b>	(MAY 2 PAY DAY)	\$ 28.62
<b>Total District OASDI</b>	(MAY 2 PAY DAY)	\$ 439.38
		<b>\$ 5,926.66</b>

**DISTRICT TOTALS** **\$11,812.08**

---

BOARD MEMBER

---

BOARD MEMBER

---

BOARD MEMBER

	A	B	C	D	E	F	G	H	
1			<b>NORTH HIGHLANDS RECREATION &amp; PARK DISTRICT</b>						
2			<b>REVENUE REPORT - MAY 2022</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	3,442.50	0.00	21,712.50	-21,712.50		
7	9429	Recreation Center	\$0.00	559.00	0.00	6,719.00	-6,719.00		
8	9429	<b>TOTAL</b>	<b>\$25,000.00</b>	<b>4,001.50</b>	<b>0.00</b>	<b>28,431.50</b>	<b>-3,431.50</b>	<b>114%</b>	
9									
10	<b>LEASED PROPERTY</b>								
11	9690	Strizek Lease	\$0.00	2,133.20	0.00	23,465.20	-23,465.20		
12	9690	Capehart Lease - Day Care	\$0.00	2,851.00	0.00	32,297.00	-32,297.00		
13	9690	Freedom Park Lease - Softball	\$0.00	0.00	0.00	52,500.00	-52,500.00		
14	9690	Sierra Creek	\$0.00	0.00	0.00	5,000.00	-5,000.00		
15	9690	<b>TOTAL</b>	<b>\$123,400.00</b>	<b>4,984.20</b>	<b>0.00</b>	<b>113,262.20</b>	<b>10,137.80</b>	<b>92%</b>	
16									
17	<b>REVENUE, OTHER</b>								
18	9790	Team Fees - Brock	\$0.00	0.00	0.00	180.00	-180.00		
19	9790	Snack Shack - Brock	\$0.00	0.00	0.00	300.00	-300.00		
20	9790	Team Fees - Capehart	\$0.00	1,010.00	0.00	1,010.00	-1,010.00		
21	9790	Utilities - Capehart	\$0.00	0.00	0.00	0.00	0.00		
22	9790	Storage Use - Capehart	\$0.00	0.00	0.00	0.00	0.00		
23	9790	Truck Accident Reim	\$0.00	10,838.18	0.00	25,960.10	-25,960.10		
24	9790	Team Fees - Pacific	\$0.00	0.00	0.00	0.00	0.00		
25	9790	TRUSD Reim for Pacific Pool	\$0.00	0.00	0.00	0.00	0.00		
26	9790	USBank Incentive	\$0.00	0.00	0.00	554.70	-554.70		
27	9790	Stale dated Check	\$0.00	0.00	0.00	99.50	-99.50		
28	9790	Fulton El Camino Reim	\$0.00	0.00	0.00	597.94	-597.94		
29	9790	COPIES	\$0.00	0.00	0.00	24.70	-24.70		
30	9790	Surplus Sale	\$0.00	0.00	0.00	18,359.00	-18,359.00		
31	9790	Brock Park Arson Reim	\$0.00	0.00	0.00	0.00	0.00		
32		<b>TOTAL</b>	<b>\$1,300.00</b>	<b>11,848.18</b>	<b>0.00</b>	<b>47,085.94</b>	<b>-45,785.94</b>	<b>3622%</b>	
33	<b>AQUATICS</b>								
34	9646	Swim Lesson	\$0.00	0.00	0.00	0.00	0.00		
35	9646	Adult Lap Swim	\$0.00	0.00	0.00	0.00	0.00		
36	9646	Swim Team	\$0.00	0.00	0.00	0.00	0.00		
37		<b>TOTAL</b>	<b>\$9,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>	
38									
39	<b>DAY CARE PROGRAM</b>								
40	9646	Ridgepoint Raccoon Club	\$0.00	1,954.00	(561.00)	27,804.36	-27,804.36		
41	9646	JR Recreation Leader	\$0.00	0.00	0.00	0.00	0.00		
42	9646	Winter Camp	\$0.00	0.00	0.00	8,264.00	0.00		
43	9646	Spring Camp	\$0.00	0.00	0.00	0.00	0.00		
44	9646	Fall Camp	\$0.00	0.00	0.00	5,610.00	-5,610.00		
45	9646	Summer Kids Kamp - Comm Ctr	\$0.00	4,480.00	(140.00)	14,067.00	-14,067.00		
46		<b>TOTAL</b>	<b>\$58,000.00</b>	<b>6,434.00</b>	<b>(701.00)</b>	<b>\$55,745.36</b>	<b>2,254.64</b>	<b>96%</b>	
47									
48	<b>SPECIAL INTEREST CLASSES</b>								
49	9646	Art Class	\$0.00	0.00	0.00	0.00	0.00		
50	9646	First Aid and CPR Class	\$0.00	0.00	0.00	0.00	0.00		
51	9646	Harvest Time	\$0.00	0.00	0.00	294.00	-294.00		
52	9646	Winter Workshop	\$0.00	0.00	0.00	90.00	-90.00		
53	9646	Park Spot Light	\$0.00	0.00	0.00	55.00	-55.00		
54	9646	SR Movies	\$0.00	0.00	0.00	37.00	-37.00		
55		<b>TOTAL</b>	<b>\$4,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$476.00</b>	<b>-\$476.00</b>	<b>12%</b>	
56									
57	<b>SPECIAL EVENTS</b>								
58	9646	Halloween Vendors	\$0.00	0.00	0.00	370.00	-370.00		
59	9646	Holiday Party	\$0.00	0.00	0.00	150.00	-150.00		
60	9646	Easter Event	\$0.00	0.00	0.00	150.00	-150.00		
61	9646	Spring Fling	\$0.00	0.00	0.00	0.00	0.00		
62	9646	Yard Sale	\$0.00	30.00	0.00	900.00	-900.00		
63		<b>TOTAL</b>	<b>\$1,000.00</b>	<b>30.00</b>	<b>0.00</b>	<b>1,570.00</b>	<b>-1,570.00</b>	<b>157%</b>	
64									
65	<b>CONTRACT CLASSES</b>								
66	9646	Kidz Love Soccer	\$0.00	0.00	0.00	0.00	0.00		
67	9646	Youth Tumbling/Dance	\$0.00	0.00	0.00	0.00	0.00		
68		<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>	
69									
70	<b>RECREATION MISC.</b>								
71	9646	Gym Rental-Capehart/R.P.	\$0.00	2,805.00	0.00	14,312.50	-14,312.50		
72	9646	Open Gym Basketball	\$0.00	3.00	0.00	159.00	-159.00		
73	9646	Park Rentals	\$0.00	4,330.00	(290.00)	15,790.00	-15,790.00		
74		<b>TOTAL</b>	<b>\$20,000.00</b>	<b>7,138.00</b>	<b>(290.00)</b>	<b>30,261.50</b>	<b>-10,261.50</b>	<b>151%</b>	
75									
76									
77									
78								Page 1	

	A	B	C	D	E	F	G	H
79	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
80	<b>YOUTH SPORTS</b>							
81	9646	Pee Wee Bball Skills & Drills	\$0.00	0.00	0.00	1,170.00	-1,170.00	
82	9646	2nd-3rd 3x3 Bball	\$0.00	0.00	0.00	990.00	-990.00	
83	9646	4th-5th 3x3 Bball	\$0.00	0.00	0.00	605.00	-605.00	
84	9646	6th-7th 3x3 Bball	\$0.00	0.00	0.00	605.00	-605.00	
85	9646	2nd-3rd Bball	\$0.00	0.00	0.00	59.74	-59.74	
86	9646	4th-5th Bball	\$0.00	0.00	0.00	-34.20	34.20	
87	9646	6th-7th Bball	\$0.00	0.00	0.00	-29.10	29.10	
88	9646	Cheer	\$0.00	0.00	0.00	-11.11	11.11	
89	9646	TRUSD SOCCER	\$0.00	0.00	0.00	5,345.38	-5,345.38	
90	9646	TRUSD DODGE BALL	\$0.00	0.00	0.00	1,000.00	-1,000.00	
91	9646	TRUSD VBALL	\$0.00	0.00	0.00	1,000.00	-1,000.00	
92		<b>TOTAL</b>	<b>\$25,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,700.71</b>	<b>14,299.29</b>	<b>43%</b>
93								
94	<b>ADULT SPORTS</b>							
95	9646	Coed Power Volleyball-Monday	\$0.00	0.00	0.00	0.00	0.00	
96	9646	Adult Basketball	\$0.00	0.00	0.00	0.00	0.00	
97		<b>TOTAL</b>	<b>\$8,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,000.00</b>	<b>0%</b>
98								
99	<b>TAXES</b>							
100	9101	Prop Tax - Secured	\$1,542,500.00	0.00	0.00	1,507,614.61	34,885.39	
101	9102	Prop Tax - Unsec	\$56,000.00	0.00	0.00	52,954.80	3,045.20	
102	9103	Supp Prop Tax	\$41,000.00	8,083.57	(484.00)	46,198.05	-5,198.05	
103	9104	Prop Tax Sec Delinquent	\$12,000.00	0.00	0.00	10,917.35	1,082.65	
104	9105	Prop Tax Supp Delinquent	\$2,000.00	0.00	0.00	1,955.22	44.78	
105	9106	Prop tax Unitary	\$8,700.00	0.00	0.00	9,278.39	-578.39	
106	9120	Prop Tax Secured Redemp	\$0.00	0.00	0.00	138.83	-138.83	
107	9130	Prop Tax - Prior Unsec	\$1,000.00	0.00	0.00	945.89	54.11	
108	9140	Prop Tax - Pently	\$400.00	0.00	0.00	499.33	-99.33	
109	9196	RDA Residual	\$17,000.00	0.00	0.00	4,267.96	12,732.04	
110	9199	Taxes Other	\$0.00	0.00	0.00	0.00	0.00	
111		<b>TOTAL</b>	<b>\$1,680,600.00</b>	<b>8,083.57</b>	<b>(484.00)</b>	<b>1,634,770.43</b>	<b>45,829.57</b>	<b>97%</b>
112								
113	<b>INTEREST INCOME</b>							
114	9410	Interest Income	\$8,000.00	0.00	0.00	3,781.00	4,219.00	
115		<b>TOTAL</b>	<b>\$8,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,781.00</b>	<b>4,219.00</b>	<b>47%</b>
116								
117	<b>USE OF MONEY/PROPERTY</b>							
118	9522	Homeowner Prop Tax	\$12,900.00	4,527.27	0.00	10,994.80	1,905.20	
119		<b>TOTAL</b>	<b>\$12,900.00</b>	<b>4,527.27</b>	<b>0.00</b>	<b>10,994.80</b>	<b>1,905.20</b>	<b>85%</b>
120								
121	<b>IN LIEU TAX</b>							
122	9529	In Lieu Tax	\$100,000.00	0.00	0.00	0.00	100,000.00	
123		<b>TOTAL</b>	<b>\$100,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>0%</b>
124								
125	<b>MISC. Revenue</b>							
126	9530	Misc. Revenue	\$71,352.00	12,540.00	0.00	100,196.93	-28,844.93	
127		<b>TOTAL</b>	<b>\$71,352.00</b>	<b>12,540.00</b>	<b>0.00</b>	<b>100,196.93</b>	<b>-28,844.93</b>	<b>140%</b>
128								
129	<b>AID TO LOCAL GOVERNMENT</b>							
130	9531	Aid to Local Government	\$0.00	0.00	0.00	0.00	0.00	
131		<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>
132								
133	<b>REDEVELOPMENT FUNDS</b>							
134	9533	Redevelopment Passthru	\$9,500.00	0.00	0.00	5,536.25	3,963.75	
135		<b>TOTAL</b>	<b>\$9,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,536.25</b>	<b>3,963.75</b>	<b>58%</b>
136								
137	<b>FISCAL RELIEF FOR SPECIAL DISTRICT</b>							
138	9595	Fiscal Relief for Special District	\$0.00	0.00	0.00	742,013.00	-742,013.00	
139		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>742,013.00</b>	<b>-742,013.00</b>	<b>0%</b>
140								
141	<b>STATE AID</b>							
142	9569	State Aid	\$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								
146								
147								
148								
149								
150								
151								
152								
153								
154								
155								
156								

	A	B	C	D	E	F	G	H
157	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
158	9429	Building Rental	\$25,000	4,001.50	0.00	28,431.50	-3,431.50	114%
159	9646	Rec Fees & Charges	\$125,000	13,602.00	(991.00)	98,753.57	26,246.43	79%
160	9100	Taxes	\$1,680,600	8,083.57	(484.00)	1,634,770.43	45,829.57	97%
161	9410	Interest Income	\$8,000	0.00	0.00	3,781.00	4,219.00	47%
162	9522	Homeowner Prop Tax	\$12,900	4,527.27	0.00	10,994.80	1,905.20	85%
163	9529	In Lieu Tax	\$100,000	0.00	0.00	0.00	100,000.00	0%
164	9530	Misc. Revenue	\$71,352	12,540.00	0.00	100,196.93	-28,844.93	140%
165	9531	Aid to Local Government	\$0	0.00	0.00	0.00	0.00	0%
166	9533	Redevelopmnet Funds	\$9,500	0.00	0.00	5,536.25	3,963.75	58%
167	9595	Fiscal Relief for Special Dist.	\$0	0.00	0.00	742,013.00	-742,013.00	0%
168	9569	State Aid	\$0	0.00	0.00	0.00	0.00	0%
169	9690	Lease Property	\$123,400	4,984.20	0.00	113,262.20	10,137.80	92%
170	9790	Revenue Other	\$1,300	11,848.18	0.00	47,085.94	-45,785.94	3622%
171		TOTAL	\$2,157,052	59,586.72	-1,475.00	2,784,825.62	-627,773.62	129%
172								
173		GENERAL RESERVED FUND	\$0					
174		CARRY OVER	\$381,390	0.00	0.00	0.00	0.00	0%
175								
176		TOTAL BUDGET	\$2,538,442	59,586.72	-1,475.00	\$2,784,826	-246,383.62	110%
177								
178		Scholarship		0.00				
179		ADA		0.00				
180		Field Deposit - Brock Park		0.00				
181		Field Deposit - Softball Complex		0.00				
182		Field Deposit - Capehart		0.00				
183		Bldg Deposit		1000.00	0.00			
184		Bldg Guards		1085.00				
185		Bldg Ins. Subsidiary		340.00				
186				2425.00				
187								
188	2191	SMUD Reim - Something Extra		380.00				
189	2192	PG&E Reim - Something Extra		10.00				
190	2193	Republic Serv. Reim - Something		90.00				
191	2195	Sewage Reim - Something Extra		240.00				
192	2198	Water Reim - Something Extra		100.00				
193				820.00				
194								
195								
196		Total Revenue		62,831.72				
197								
198								
199								
200		Program/Scholarship Donations	\$0.00	0.00	0.00	12,136.48	-12,136.48	
201								
202		District ADA Account	\$0.00	0.00	0.00	0.00	0.00	
203		055000000	\$0.00	2,425.00	0.00	22,422.80	-22,422.80	
204		Contingency	\$150,000.00	0.00	0.00	80,695.00	69,305.00	
205		Park Dedication Acct 088L	\$0.00	0.00	0.00	14,150.71	-14,150.71	
206		Park Fees 346I	\$0.00	0.00	0.00	1,330,455.66	-1,330,455.66	
207		District Reserve Acct	\$0.00	0.00	0.00	721,100.00	-721,100.00	

	A	B	C	D	E	F	G	H
1		<b>NORTH HIGHLANDS RECREATION &amp; PARK DISTRICT - CHERRY BLOSSOM PARK</b>						
2		<b>REVENUE REPORT - MAY 2022</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	\$346.00	0.00	0.00	114.00	232.00	
20		<b>TOTAL</b>	<b>\$346.00</b>	<b>0.00</b>	<b>0.00</b>	<b>114.00</b>	<b>232.00</b>	<b>33%</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	\$121,892.00	0.00	0.00	120,104.03	1,787.97	
48		<b>TOTAL</b>	<b>\$121,892.00</b>	<b>0.00</b>	<b>0.00</b>	<b>120,104.03</b>	<b>1,787.97</b>	<b>99%</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	\$346	0.00	0.00	114.00	232.00	0%
54	9522	Homeowner Prop Tax	\$0	0.00	0.00	0.00	0.00	0%
55	9529	In Lieu Tax	\$0	0.00	0.00	0.00	0.00	0%
56	9530	Misc. Revenue	\$0	0.00	0.00	0.00	0.00	0%
57	9531	Aid to Local Government	\$0	0.00	0.00	0.00	0.00	0%
58	9533	Redevelopmnet Funds	\$0	0.00	0.00	0.00	0.00	0%
59	9569	State Aid	\$0	0.00	0.00	0.00	0.00	0%
60	9603	Special Assessment	\$121,892	0.00	0.00	120,104.03	1,787.97	99%
61								
62		<b>TOTAL</b>	<b>\$122,238</b>	<b>0.00</b>	<b>0.00</b>	<b>120,218.03</b>	<b>2,019.97</b>	<b>98%</b>
63								
64		<b>GENERAL RESERVED FUND</b>	<b>\$0</b>					
65		<b>CARRY OVER</b>	<b>\$24,825</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>24,825.00</b>	<b>0%</b>
66								
67		<b>TOTAL BUDGET</b>	<b>\$147,063</b>	<b>0.00</b>	<b>0.00</b>	<b>\$120,218</b>	<b>26,844.97</b>	<b>82%</b>
68								
69								
70		Total Revenue		0.00				
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 - MAY 2022</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	125,718	10,641.61	115,031.13	10,686.87	91%
8	1110	Office Manager	62,881	4,916.64	57,964.42	4,916.58	92%
9	1122	Board of Directors	8,500	600.00	5,850.00	2,650.00	69%
10		Sub-Total	197,099	16,158.25	178,845.55	18,253.45	91%
11	1210	Retirement	15,086	1,244.66	13,839.68	1,246.32	92%
12	1220	OASDI	15,074	1,147.51	12,760.65	2,313.35	85%
13	1230	Insurance	31,986	2,652.50	28,617.07	3,368.93	89%
14	1240	Worker's Comp.	1,770	0.00	1,526.17	243.83	86%
15	1250	Unemployment	490	0.00	223.61	266.39	46%
16		Sub-Total	64,406	5,044.67	56,967.18	7,438.82	88%
17		<b>TOTAL</b>	<b>261,506</b>	<b>21,202.92</b>	<b>235,812.73</b>	<b>25,693.27</b>	<b>90%</b>
18							
19	<b>SERVICES &amp; SUPPLIES</b>						
20	2005	Ad/Leg	1,575	0.00	1,512.28	62.72	96%
21	2022	Bks/Subs	150	0.00	146.44	3.56	98%
22	2029	Bus Conf Exp	7,500	1,736.64	4,655.08	2,844.92	62%
23	2035	Educ/Tmg	3,000	0.00	135.86	2,864.14	5%
24	2039	Empl Trans	1,500	0.00	236.32	1,263.68	16%
25	2051	Insurance	98,712	0.00	98,712.00	0.00	100%
26	2061	Memberships	10,920	0.00	10,920.00	0.00	100%
27	2076	Office Sups	8,500	652.54	7,684.13	815.87	90%
28	2081	Postage	1,000	0.00	696.27	303.73	70%
29	2085	Printing	500	134.69	626.28	-126.28	125%
30	2197	Tele & Teleg	19,992	1,135.40	15,128.30	4,863.70	76%
31	2261	Office Equip Mtnc	10,900	0.00	9,754.91	1,145.09	89%
32	2275	Rents & Leases	10,940	604.54	9,140.43	1,799.57	84%
33	2332	Food Sups	1,100	0.00	791.31	308.69	72%
34	2444	Medical Supplies	2,000	43.41	284.47	1,715.53	14%
35	2505	Actg Svcs	29,254	9,275.29	29,250.58	3.42	100%
36	2531	Legal Svcs	10,000	0.00	3,729.75	6,270.25	37%
37	2591	Other Prof Svcs	175,962	1,798.73	67,863.82	108,098.18	39%
38	2813	Sales Tax Adjustment	0	0.00	0.00	0.00	0%
39	2819	Registration Service	0	0.00	0.00	0.00	0%
40	2880	PY Expenditure	0	0.00	0.00	0.00	0%
41	2898	Other Oper Exp	16,000	833.21	6,655.79	9,344.21	42%
42		<b>TOTAL</b>	<b>409,505</b>	<b>16,214.45</b>	<b>267,924.02</b>	<b>141,580.98</b>	<b>65%</b>
43							
44							
45							
46	4303	Office Equipment	0	0.00	0.00	0	0%
47		<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
48							
49							
50							
51							
52							
53							
54							
55							
56							
57							

	A	B	C	D	E	F	G
58	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
59	RECREATION						
60	SALARIES & BENEFITS						
61	1110	Superintendent-Sarah	75,325	5,888.92	68,583.80	6,741.20	91%
62	1110	Supervisor-Rachel	57,079	4,463.26	51,554.58	5,524.42	90%
63	1110	Office Assist.	49,068	0.00	23,866.84	25,201.16	49%
64	1122	Part Time	113,661	4,855.88	40,825.95	72,835.05	36%
65	1122	Part Time Ases	88,440	12,324.18	88,440.00	0.00	100%
66		Sub-Total	383,573	27,532.24	273,271.17	110,301.83	71%
67	1210	Retirement	14,518	828.17	9,611.04	4,906.96	66%
68	1220	OASDI	29,343	2,060.59	20,581.76	8,761.24	70%
69	1230	Insurance	25,758	1,133.70	15,654.45	10,103.55	61%
70	1240	Worker's Comp	5,690	0.00	5,147.17	542.83	90%
71	1250	Unemployment	7,810	206.69	1,814.84	5,995.16	23%
72		Sub-Total	83,118	4,229.15	52,809.26	30,308.74	64%
73		TOTAL	466,690	31,761.39	326,080.43	140,609.57	70%
74							
75	SERVICES & SUPPLIES						
76	2005	Ads/Leg Notice	0	0.00	0.00	0.00	0%
77	2022	Books/Subs	0	0.00	0.00	0.00	0%
78	2029	Business/Conf Exp	16,000	1,196.36	15,468.10	531.90	97%
79	2035	Educ/Trng	762	0.00	756.00	6.00	99%
80	2039	Empl Trans	1,500	49.73	1,202.16	297.84	80%
81	2061	Memberships	300	0.00	300.00	0.00	100%
82	2065	Film Svcs	0	0.00	0.00	0.00	0%
83	2076	Office Svcs	500	74.97	501.01	-1.01	100%
84	2081	Postage	0	0.00	0.00	0.00	0%
85	2085	Printing	1,000	0.00	1,000.00	0.00	100%
86	2197	Tele & Teleg	0	0.00	0.00	0.00	0%
87	2261	Office Equip Mtnc	1,000	0.00	0.00	1,000.00	0%
88	2275	Rents & Leases	0	0.00	0.00	0.00	0%
89	2314	Clothing	4,000	251.31	3,405.96	594.04	85%
90	2332	Food	4,000	98.41	2,236.84	1,763.16	56%
91	2444	Med Svcs	1,500	0.00	956.14	543.86	64%
92	2591	Other Prof Svcs	5,500	224.00	4,896.46	603.54	89%
93	2851	Rec Svcs	8,000	125.55	6,939.85	1,060.15	87%
94	2852	Rec Svcs	9,000	105.29	6,420.65	2,579.35	71%
95	2871	Transportation	0	0.00	0.00	0.00	0%
96	2898	Other Oper Exp	0	0.00	0.00	0.00	0%
97			53,062	2,125.62	44,083.17	8,978.83	83%
98							
99	4303	Office Equipment	0	0.00	0.00	0.00	0%
100			0	0.00	0.00	0.00	0%
101							
102							
103							
104							
105							
106							
107							
108							
109							
110							
111							
112							
113							
114							

	A	B	C	D	E	F	G
115	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
116	<b>MAINTENANCE</b>						
117	<b>SALARIES &amp; BENEFITS</b>						
118	1110	Superintendent-Scott	79,060	6,180.78	72,879.02	6,180.98	92%
119	1110	Supervisor - Sergio	62,881	4,916.64	57,964.42	4,916.58	92%
120	1110	Facility Mtnc Sprv.- Sean	70,008	0.00	24,528.22	45,479.78	35%
121	1110	Mtnc Wkr-Eric	11,700	0.00	11,700.21	-0.21	100%
122	1110	Mtnc Wkr-Rodney	43,716	3,418.66	40,297.64	3,418.36	92%
123	1110	Mtnc Wkr-Steve	39,693	3,104.54	36,588.26	3,104.74	92%
124	1110	Mtnc Wkr-Barry	39,693	2,560.70	33,348.02	6,344.98	84%
125	1110	Mtnc Wkr-Eric/Rodger	39,693	3,104.54	25,534.16	14,158.84	64%
126	1122	PT Maintenance Wkr	0	0.00	0.00	0.00	0%
127	1122	Freedom Park Monitor	0	0.00	0.00	0.00	0%
128	1122	Weekday & Weekend Bldg Monitor	25,000	1,447.50	16,456.00	8,544.00	66%
129		<b>Sub-Total</b>	<b>411,444</b>	<b>\$ 24,733.36</b>	<b>319,295.95</b>	<b>92,148.05</b>	<b>78%</b>
130	1210	Retirement	30,915	1,862.86	20,355.45	10,559.55	66%
131	1220	OASDI	31,475	1,821.56	23,532.58	7,942.42	75%
132	1230	Insurance	103,288	6,316.08	66,702.07	36,585.93	65%
133	1240	Worker's Comp.	30,865	0.00	29,898.17	966.83	97%
134	1250	Unemployment	2,590	18.60	1,264.51	1,325.49	49%
135		<b>Sub-Total</b>	<b>199,133</b>	<b>10,019.10</b>	<b>141,752.78</b>	<b>57,380.22</b>	<b>71%</b>
136		<b>TOTAL</b>	<b>610,577</b>	<b>34,752.46</b>	<b>461,048.73</b>	<b>149,528.27</b>	<b>76%</b>
137	<b>SERVICES &amp; SUPPLIES</b>						
138	2005	Ads/Leg Notice	0	0.00	0.00	0.00	0%
139	2035	Educ/Trng	500	0.00	209.22	290.78	42%
140	2039	Empl Trans	350	0.00	61.60	288.40	18%
141	2061	Memberships	300	0.00	150.00	150.00	50%
142	2076	Office Sups	300	0.00	465.90	-165.90	155%
143	2104	Agri/Hort	2,000	0.00	777.91	1,222.09	39%
144	2111	Bldg Mtnc Svc	2,000	0.00	1,806.76	193.24	90%
145	2112	Bldg Mtnc Sups	7,500	12.83	4,559.64	4,541.26	39%
146	2122	Chem Sups	4,000	0.00	440.78	3,559.22	11%
147	2131	Elec Sys SVC	4,000	0.00	1,078.80	2,921.20	27%
148	2132	Elec Sys Sup	2,000	0.00	0.00	2,000.00	0%
149	2142	Land Imp Sup	17,000	0.00	15,632.10	1,367.90	92%
150	2151	Mech Sys Svc	0	0.00	0.00	0.00	0%
151	2162	Paint Sups	2,000	0.00	467.90	1,532.10	23%
152	2168	Plumbing Sups	7,000	352.93	3,832.98	3,167.02	55%
153	2191	Electricity	42,000	2,536.12	32,969.61	9,030.39	78%
154	2192	Natural Gas	3,000	81.25	2,556.41	443.59	85%
155	2193	Refuse	9,000	750.11	7,190.40	1,809.60	80%
156	2195	Sewage	5,500	-39.89	4,714.54	785.46	86%
157	2197	Tele/Teleg	2,000	168.35	1,853.62	146.38	93%
158	2198	Water	100,500	13,060.79	99,263.81	1,236.19	99%
159	2205	Auto Mtnc Svc	12,000	646.32	14,548.90	-2,548.90	121%
160	2206	Auto Mtnc Sup	0	0.00	0.00	0.00	0%
161	2211	Constr Equip Svc	7,500	4,749.49	5,991.84	1,508.16	80%
162	2212	Constr Equip Sup	0	0.00	0.00	0.00	0%
163	2226	Expend Tools	3,000	263.64	2,389.67	610.33	80%
164	2236	Fuels & Lubes	17,500	343.96	12,143.80	5,356.20	69%
165	2275	Rents & Leases	9,000	931.54	8,679.92	320.08	96%
166	2281	Shop Equip Svc	1,200	181.72	471.91	728.09	39%
167	2282	Shop Equip Sup	0	0.00	0.00	0.00	0%
168	2292	Other Equip	10,000	3,925.00	9,864.01	135.99	99%
169	2314	Clothing	2,200	1,019.02	3,191.27	-991.27	145%
170	2321	Cust Svc	0	0.00	0.00	0.00	0%
171							



	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	16,000	0.00	10,756.27	5,243.73	67%
174	2444	Medical Sup	300	0.00	123.86	176.14	41%
175	2591	Other Prof Svc	85,000	8,698.01	72,032.41	12,967.59	85%
176	2898	Other Oper Exp	100	0.00	0.00	100.00	0%
177		<b>TOTAL</b>	<b>374,750</b>	<b>37,681.19</b>	<b>318,225.84</b>	<b>56,524.16</b>	<b>85%</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	<u>FIXED ASSETS</u>						
182	4201	Building Improvement	75,000	0.00	65,313.60	9,686.40	87%
183	4202	Structures & Imp	407,500	0.00	79,529.39	327,970.61	20%
184	4303	Other Equip	65,000	0.00	62,819.94	2,180.06	97%
185			<b>547,500</b>	<b>0.00</b>	<b>207,662.93</b>	<b>339,837</b>	<b>0%</b>
186							
187							
188							
189							
190							
191							
192							
193							
194							
195							
196							
197							
198							
199							
200							
201							
202							
203							
204							
205							
206							
207							
208							
209							
210							
211							
212							
213							
214							
215							
216							
217							
218							
219							
220							
221							
222							
223							
224							
225							
226							
227							
228							

	A	B	C	D	E	F	G
229	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
230		<b>DISTRICT TOTALS</b>					
231	<b>SALARIES &amp; BENEFITS</b>						
232	1110	FULL TIME SALARIES	756,515	46,691.75	619,840.72	136,674.28	82%
233	1122	PART TIME SALARIES	235,601	18,627.56	151,571.95	84,029.05	64%
234	1210	RETIREMENT	60,519	3,935.69	43,806.17	16,712.83	72%
235	1220	OASDI	75,892	5,029.66	56,874.99	19,017.01	75%
236	1230	INSURANCE	161,032	10,102.28	110,973.59	50,058.41	69%
237	1240	WORKER'S COMP	38,325	0.00	36,571.51	1,753.49	95%
238	1250	UNEMPLOYMENT	10,890	225.29	3,302.96	7,587.04	30%
239	1000	<b>SALARIES/BENEFITS</b>	<b>1,338,774</b>	<b>87,716.77</b>	<b>1,022,941.89</b>	<b>315,832.11</b>	<b>76%</b>
240							
241	<b>SERVICES &amp; SUPPLIES</b>						
242	2005	AD/LEGAL NOTICE	1,575	0.00	1,512.28	62.72	96%
243	2022	BOOKS/SUBS	150	0.00	146.44	3.56	98%
244	2029	BUS/CONF EXP	23,500	2,933.00	20,123.18	3,376.82	0%
245	2035	EDUC/TRNG	4,262	0.00	1,101.08	3,160.92	26%
246	2039	EMPLOY TRANS	3,350	49.73	1,500.08	1,849.92	0%
247	2051	INSURANCE	98,712	0.00	98,712.00	0.00	100%
248	2061	MEMBERSHIPS	11,520	0.00	11,370.00	150.00	99%
249	2065	FILM SVC	0	0.00	0.00	0.00	0%
250	2076	OFFICE SUPS	9,300	727.51	8,651.04	648.96	93%
251	2081	POSTAGE	1,000	0.00	696.27	303.73	70%
252	2085	PRINTING	1,500	134.69	1,626.28	-126.28	108%
253	2104	AGRI/HORT	2,000	0.00	777.91	1,222.09	39%
254	2111	BLDG MTNC SVC	2,000	0.00	1,806.76	193.24	90%
255	2112	BLDG MTNC SUP	7,500	12.83	4,559.64	2,940.36	61%
256	2122	CHEM SUPS	4,000	0.00	440.78	3,559.22	11%
257	2131	ELEC MTNC SVC	4,000	0.00	1,078.80	2,921.20	27%
258	2132	ELEC MTNC SUP	2,000	0.00	0.00	2,000.00	0%
259	2142	LAND IMP SUP	17,000	0.00	15,632.10	1,367.90	92%
260	2151	MECH SYS MTNC	0	0.00	0.00	0.00	0%
261	2162	PAINTING SUPS	2,000	0.00	467.90	1,532.10	23%
262	2168	PLUMBING SUPS	7,000	352.93	3,832.98	3,167.02	55%
263	2191	ELECTRICITY	42,000	2,536.12	32,969.61	9,030.39	78%
264	2192	NATURAL GAS	3,000	81.25	2,556.41	443.59	85%
265	2193	REFUSE	9,000	750.11	7,190.40	1,809.60	80%
266	2195	SEWAGE	5,500	-39.89	4,714.54	785.46	86%
267	2197	TELE/TELEG	21,992	1,303.75	16,981.92	5,010.08	77%
268	2198	WATER	100,500	13,060.79	99,263.81	1,236.19	99%
269	2205	AUTO MTNC SVC	12,000	646.32	14,548.90	-2,548.90	121%
270	2206	AUTO MTNC SUP	0	0.00	0.00	0.00	0%
271	2211	CONSTR EQUIP SVC	7,500	4,749.49	5,991.84	1,508.16	80%
272	2212	CONSTR EQUIP SUP	0	0.00	0.00	0.00	0%
273	2226	EXPEND TOOLS	3,000	0.00	2,389.67	610.33	80%
274	2236	FUELS / LUBES	17,500	343.96	12,143.80	5,356.20	69%
275	2261	OFF EQUIP MTNC	11,900	0.00	9,754.91	2,145.09	82%
276	2275	RENTS/LEASES	19,940	1,536.08	17,820.35	2,119.65	89%
277	2281	SHOP EQUIP SVCS	1,200	181.72	471.91	728.09	39%
278	2282	SHOP EQUIP SUPS	0	0.00	0.00	0.00	0%
279	2292	OTHER EQUIP SUPS	10,000	3,925.00	9,864.01	135.99	99%
280	2314	CLOTHING	6,200	1,270.33	6,597.23	-397.23	106%
281	2321	CUST SVC	0	0.00	0.00	0.00	0%
282							
283							
284							
285							

	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	16,000	0.00	10,756.27	5,243.73	67%
288	2332	FOOD SUPS	5,100	98.41	3,028.15	2,071.85	59%
289	2444	MED SUPS	3,800	43.41	1,364.47	2,435.53	36%
290	2505	ACCOUNT SVC	29,254	9,275.29	29,250.58	3.42	100%
291	2531	LEGAL SVC	10,000	0.00	3,729.75	6,270.25	37%
292	2591	OTHER PROF SVCS	266,462	10,720.74	144,792.69	121,669.31	54%
293	2813	SALES TAX ADJUST.	0	0.00	0.00	0.00	0%
294	2819	REGISTRATION SVC	0	0.00	0.00	0.00	0%
295	2851	RECREATION SVC	8,000	125.55	6,939.85	1,060.15	87%
296	2852	RECREATION SUP	9,000	105.29	6,420.65	2,579.35	71%
297	2871	TRANSPORTATION	0	0.00	0.00	0.00	0%
298	2880	PY EXPEND	0	0.00	0.00	0.00	0%
299	2898	OTHER OPER EXP	16,100	833.21	6,655.79	9,444.21	41%
300	2000	SERVICES/SUPPLIES	837,317	56,021.26	630,233.03	207,083.97	75%
301							
302	FIXED ASSETS						
303	4201	Building IIM	75,000	0.00	65,313.60	9,686.40	0%
304	4202	STRUCT & IMP	407,500	0.00	79,529.39	327,970.61	0%
305	4303	EQUIPMENT	65,000	0.00	62,819.94	2,180.06	0%
306	4000	FIXED ASSETS	547,500	0.00	207,662.93	339,837	0%
307							
308							
309	1000	SALARIES & BENE	1,338,774	87,716.77	1,022,941.89	315,832.11	76%
310							
311	2000	SERVICES & SUPP	837,317	56,021.26	630,233.03	207,083.97	75%
312							
313	4000	FIXED ASSETS	547,500	0.00	207,662.93	339,837	38%
314							
315		CONTINGENCY	150,000	39,413.00	120,108.00	29,892.00	80%
316			0				
317		RESERVE	49,962	0.00	0.00	0.00	0%
318							
319							
320		TOTAL	2,923,553	183,151.03	1,980,945.85	892,645	68%
321							
322							
323							
324							
325							
326							
327							
328							
329							
330							

	A	B	C	D	E	F	G
1		<b>NORTH HIGHLANDS RECREATION &amp; PARK DISTRICT - CHERRY BLOSSOM PARK</b>					
2		<b>EXPENDITURE REPORT MAY 2022</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	ADMINISTRATION						
6	SERVICES & SUPPLIES						
7	2005	Adv/Legal Notice	155	0.00	155.00	0.00	100%
8	2505	Actg Svcs	1,500	0.00	1,500.00	0.00	100%
9	2591	Other Prof Svcs	8,908	0.00	8,863.92	44.08	100%
10		<b>TOTAL</b>	<b>10,563</b>	<b>0.00</b>	<b>10,518.92</b>	<b>44.08</b>	<b>100%</b>
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							
46							
47							
48							
49							
50							
51							
52							
53							
54							
55							
56							
57							

	A	B	C	D	E	F	G
58	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
59	<b>MAINTENANCE</b>						
60	<b>SALARIES &amp; BENEFITS</b>						
61	1110	Mtnc Wkr-	32,017	3,418.86	28,597.63	3,419.37	89%
62	1122	PT Wkr-Seasonal	12,500	2,040.00	8,993.00	3,507.00	72%
63		<b>Sub-Total</b>	<b>44,517</b>	<b>\$ 5,458.86</b>	<b>37,590.63</b>	<b>6,926.37</b>	<b>84%</b>
64	1210	Retirement	2,562	273.49	2,287.78	274.22	89%
65	1220	OASDI	3,368	439.38	2,953.36	414.64	88%
66	1230	Insurance	8,031	665.08	5,145.84	2,885.16	64%
67	1240	Worker's Comp.	2,139	0.00	2,138.55	0.45	100%
68	1250	Unemployment	490	28.59	208.27	281.73	43%
69		<b>Sub-Total</b>	<b>16,590</b>	<b>1,406.54</b>	<b>12,733.80</b>	<b>3,856.20</b>	<b>77%</b>
70		<b>TOTAL</b>	<b>61,107</b>	<b>6,865.40</b>	<b>50,324.43</b>	<b>10,782.57</b>	<b>82%</b>
71	<b>SERVICES &amp; SUPPLIES</b>						
72	2104	Agri/Hort	750	0.00	0.00	750.00	0%
73	2111	Bldg Mtnc. Svcs	200	0.00	0.00	200.00	0%
74	2122	Chemical Supplies	150	0.00	0.00	150.00	0%
75	2142	Land Imp Supplies	1,400	540.00	1,400.00	0.00	100%
76	2191	Electricity	900	60.40	575.19	324.81	64%
77	2193	Refuse	1,200	0.00	0.00	1,200.00	0%
78	2198	Water	34,000	3,941.45	26,335.49	7,664.51	77%
79	2205	Auto Mtnc Svc	600	0.00	600.00	0.00	100%
80	2211	Constr Equip. Svc	150	0.00	0.00	150.00	0%
81	2226	Expend Tools	300	0.00	0.00	300.00	0%
82	2236	Fuels & Lubes	2,000	0.00	2,000.00	0.00	100%
83	2275	Rents & Leases	500	0.00	0.00	500.00	0%
84	2281	Shop Equip Serv.	100	0.00	0.00	100.00	0%
85	2292	Other Equip Sups	250	205.00	205.00	45.00	82%
86	2314	Clothing	200	200.00	200.00	0.00	100%
87	2444	Medical Supplies	100	0.00	0.00	100.00	0%
88	2591	Other Prof Svc	262	0.00	420.00	-158.00	160%
89		<b>TOTAL</b>	<b>43,062</b>	<b>4,946.85</b>	<b>31,735.68</b>	<b>11,326.32</b>	<b>74%</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	0	0.00	0.00	0.00	0%
96	4303	Other Equip	0	0.00	0.00	0.00	0%
97			0	0.00	0.00	0.00	0%
98							
99							
100							
101							
102							
103							
104							
105							
106							
107							
108							
109							
110							
111							
112							

	A	B	C	D	E	F	G
113	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
114		<b>DISTRICT TOTALS</b>					
115		<b>SALARIES &amp; BENEFITS</b>					
116	1110	FULL TIME SALARIES	32,017	3,418.86	28,597.63	3,419.37	89%
117	1122	PART TIME SALARIES	12,500	2,040.00	8,993.00	3,507.00	72%
118	1210	RETIREMENT	2,562	273.49	2,287.78	274.22	89%
119	1220	OASDI	3,368	439.38	2,953.36	414.64	88%
120	1230	INSURANCE	8,031	665.08	5,145.84	2,885.16	64%
121	1240	WORKER'S COMP	2,139	0.00	2,138.55	0.45	100%
122	1250	UNEMPLOYMENT	490	28.59	208.27	281.73	43%
123	1000	<b>SALARIES/BENEFITS</b>	<b>61,107</b>	<b>6,865.40</b>	<b>50,324.43</b>	<b>10,782.57</b>	<b>82%</b>
124							
125		<b>SERVICES &amp; SUPPLIES</b>					
126	2005	Adv/Legal Notice	155	0.00	155.00	0.00	100%
127	2104	AGRI/HORT	750	0.00	0.00	750.00	0%
128	2111	Bldg 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	1,400	540.00	1,400.00	0.00	100%
131	2191	ELECTRICITY	900	60.40	575.19	324.81	64%
132	2193	REFUSE	1,200	0.00	0.00	1,200.00	0%
133	2198	WATER	34,000	3,941.45	26,335.49	7,664.51	77%
134	2205	Auto Mtnc Svc	600	0.00	600.00	0.00	100%
135	2211	Constr Equip. Svc	150	0.00	0.00	150.00	0%
136	2226	Expend Tools	300	0.00	0.00	300.00	0%
137	2236	FUELS / LUBES	2,000	0.00	2,000.00	0.00	100%
138	2275	Rents & Leases	500	0.00	0.00	500.00	0%
139	2281	Shop Equip Serv.	100	0.00	0.00	100.00	0%
140	2292	Other Equip Sups	250	205.00	205.00	45.00	82%
141	2314	Clothing	200	200.00	200.00	0.00	100%
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	9,170	0.00	9,283.92	-113.92	101%
145	2000	<b>SERVICES/SUPPLIES</b>	<b>53,625</b>	<b>4,946.85</b>	<b>42,254.60</b>	<b>11,370.40</b>	<b>79%</b>
146							
147		<b>FIXED ASSETS</b>					
148	4201	Building IIM	0	0.00	0.00	0.00	0%
149	4202	STRUCT & IMP	0	0.00	0.00	0.00	0%
150	4303	EQUIPMENT	0	0.00	0.00	0.00	0%
151	4000	<b>FIXED ASSETS</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
152							
153							
154	1000	<b>SALARIES &amp; BENE</b>	<b>61,107</b>	<b>6,865.40</b>	<b>50,324.43</b>	<b>10,782.57</b>	<b>82%</b>
155							
156	2000	<b>SERVICES &amp; SUPP</b>	<b>53,625</b>	<b>4,946.85</b>	<b>42,254.60</b>	<b>11,370.40</b>	<b>79%</b>
157							
158	4000	<b>FIXED ASSETS</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
159							
160		<b>CONTINGENCY</b>	<b>60,000</b>	<b>10,969.00</b>	<b>10,969.00</b>	<b>49,031.00</b>	<b>18%</b>
161			0				
162		<b>RESERVE</b>	<b>20,385</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
163							
164							
165		<b>TOTAL</b>	<b>184,148</b>	<b>22,781.25</b>	<b>103,548.03</b>	<b>71,184</b>	<b>56%</b>
166							
167							
168							
169							