

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

Regular Meeting of the Board of Directors
June 8, 2023, 6:30 p.m. – District Office – Regular Meeting
6040 Watt Avenue, North Highlands, Ca 95660
Phone: (916) 332-7440
WWW.NHRPD.ORG

1. CALL MEETING TO ORDER

2. COMMENTS AND REPORTS FROM CITIZENS AND ORGANIZATIONS

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

3. ADMINISTRATOR'S REPORT

- A. Employee Recognition
- B. Park and Facility Maintenance Report
- C. Recreation Report

4. CORRESPONDENCE

- A. Letter dated May 19, 2023 from Sacramento Local Agency Formation Commission (LAFCo) Executive Officer José C. Henriquez re: Election of Special District Representatives to Sacramento LAFCo Nominations for Special District Commissioner.

This will be under New Business.

5. REPORTS FROM STANDING COMMITTEES:

Budget, Finance & Audit: Chairperson Crystal Harding; Member Veya Cummings
Facility Development: Chairperson Beau Reynolds; Member Joanna McVay
Personnel and Policy: Chairperson Veya Cummings ; Member Beau Reynolds
Programs, Fees, and Charges: Chairperson Joanna McVay; Member Crystal Harding

6. CONSENT CALENDAR

- A. Approval May 11 2023 minutes
- B. Approval of payment of the bills for the General Fund and CFD for the month of April 2023.

7. **UNFINISHED BUSINESS**

- A. Sierra Creek Park Project Update

8. **NEW BUSINESS**

- A. Resolution #624 Approval of the General Fund 2023/2024 Fiscal Year Preliminary Budget
Board discussion/action to consider approval of the 2023/2024 Fiscal Year Preliminary Budget Resolution #624. It will be presented by the Budget, Finance, and Audit Committee Chairperson Harding.
- B. Resolution #625 Approval of the 2023/2024 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 2023/2024 Fiscal Year North Highlands Recreation and Park District Community Facility District No. 2016-01 Elverta Park Preliminary Budget Resolution #625. It will be presented by the Budget, Finance, and Audit Committee Chairperson Harding.
- C. Sacramento LAFCo – Nominations for Special District Commissioner
Board discussion/action in nominating for Special District Commissioner.

9. **CHAIRPERSON'S REPORT**

10. **COMMENT'S FROM BOARD MEMBERS**

11. **RECESS**

12. **CLOSED SESSION**

- A. Closed session regarding recruitment process for District Administrator's position (Gov. Code, §54957)
Board discussion/action of District Administrator's Recruitment process.

13. **ADJOURNMENT**

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

The next regular meeting of the Board of Directors will be on July 13, 2023 at 6:30 p.m. in the North Highlands Recreation Center, 6040 Watt Avenue, North Highlands, CA

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

IMPORTANT INFORMATION

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

Public questions will be accepted by the District up to 3:00 p.m. June 8, 2023. Please direct your questions to larry@nhrrpd.org. If the question asked relates to an Item on the Agenda, it will be addressed by the Board at the time the item appears on the agenda. If your question is not related to an Item on the Agenda, it will be addressed by the Board under Agenda Item No. 2 – Comments and Reports from Citizens and Organizations.

Join Zoom Meeting

<https://us06web.zoom.us/j/81207011773?pwd=NkU5Mm4veXY1TWVtUjF2clZNaHVTdz09>

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

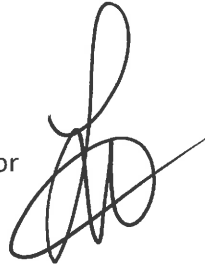
BOARD AGENDA

TO: Pat Williams, Chairperson
Board of Directors

FROM: Larry Mazzuca, Administrator

DATE: June 8, 2023

SUBJECT: Employee Recognition:



- Sergio Portela, CARPD Award of Distinction Outstanding District Employee
- Larry Mazzuca, CARPD Award of Distinction – Jim Meredith Award of Excellence

BACKGROUND

As the Board of Directors is aware, Sergio Portela was recently recognized by the California Association of Recreation and Park Districts as the Outstanding District Employee. Larry Mazzuca, District Administrator, was also recognized by CARPD as the recipient of the Jim Meredith Award of Excellence.

DISCUSSION

During the May 17-20, 2023 CARPD Conference held at Yosemite, Sergio Portela was recognized for this outstanding achievement. Sergio and his wife were in attendance at the conference and participated in the Awards Recognition Banquet. The CARPD Board and its Directors selected Sergio from a large number of district submittals; all no doubt worthy of receiving this award recognition.


We have asked Sergio to attend the June 8 board meeting to once again be recognized by the North Highlands Recreation and Park District's Board of Director's for his efforts in the field of recreation and parks. Sergio's name will forever be associated with the "Best of the Best".

Of the four individual awards recognized by CARPD, North Highlands received two of those awards in the same year. Congratulations to Sergio and Larry.

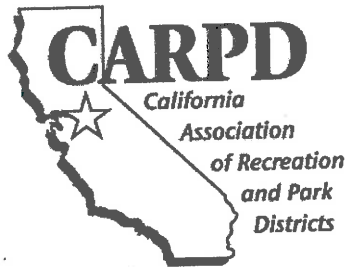
A copy of each recipient's submittal is attached.

RECOMMENDATION

Information only.



2023 AWARDS OF DISTINCTION



EDUCATE | ADVOCATE | SUPPORT

OUTSTANDING DISTRICT EMPLOYEE

Sergio Portela



North Highlands Recreation and Park District

Sergio joined the maintenance team as a part time summer hire in 1975. He steadily rose through the ranks at NHRPD. After working part time for ten years, he became a full-time maintenance worker in 1985, was promoted to Park Foreman in 1987 and finally to Park Maintenance Supervisor in 2006. In total, he has been a fixture at NHRPD for 48 years!

It is that longevity that makes Sergio such a valuable member of the team at NHRPD. His knowledge of District parks, facilities and infrastructure is vast. His ability to troubleshoot problems quickly and effectively makes him a valuable resource for the District. His steady, even-handed mentorship of the maintenance workers under his supervision over the years has kept NHRPD moving forward in maintaining District facilities to a high level.

The best examples of Sergio's leadership skills and clear-headed planning came during the early stages of the Covid 19 pandemic. The maintenance team under his supervision, continued to maintain the District's parks and facilities under stressful conditions. He never wavered in keeping the maintenance team safe and productive during these circumstances, while also keeping outdoor facilities as safe as possible for the residents of North Highlands.

Sergio will be the first to humbly acknowledge that he does not strive for accolades and awards. He would rather pick up a shovel, broom or mop and jump in to finish a task, no matter how difficult. His significant contributions to the success of NHRPD are due to his longevity, experience and loyal dedication to his fellow employees, Board of Directors and the residents of North Highlands. He never hesitates to go above and beyond the call of duty to improve and enhance the parks and facilities in North Highlands. NHRPD is a better organization with Sergio as part of the team. For all these reasons, CARPD is proud to recognize Sergio Portela as its 2023 Outstanding District Employee.

JIM MEREDITH AWARD OF EXCELLENCE

Larry Mazzuca



North Highlands Recreation and Park District

For decades, Jim Meredith was one of the foremost advocates for Recreation and Park Districts in the State of California. In his honor, CARPD recognizes an individual whose efforts support the betterment of the field of parks and recreation and exemplify the meaning of "going above and beyond the ordinary and the expected." On behalf of the CARPD Board of Directors, CARPD is proud to honor Larry Mazzuca as the 2023 winner of the CARPD Jim Meredith Award of Excellence.

Larry has been an exceptional Administrator for North Highlands Recreation & Park District for the last 9 years. He took this role on after retiring following 40 years in the Parks & Recreation field. Yes, that is right, we said *after* retiring. After 6 months of retirement, Larry was ready for a new challenge and took on the position of the Administrator for North Highlands. As an outsider, a former Director for a large City taking on a small Special District may seem like a small task but Larry came into a unique situation. North Highlands previous Administrator was there for over 40 years, then a current employee covered as acting Administrator for two years after that. We mention this because Larry came on to an agency that had not had an "outsiders" perspective in decades, but the challenges that come with limited resources was a task Larry could handle. In Larry's 9 years, he has made monumental changes to the District that has helped elevate the programs, services, facilities, and parks we provide to the community.

Larry has devoted his life to being a public servant and his dedication is unmatched. He is an industry icon and his commitment to teaching others along the way has supported likely hundreds of parks and recreation professionals over the years. Unfortunately, Larry has announced his retirement (again!). It CARPD's privilege to share the legacy and impact Larry will have left on the community of North Highlands by recognizing him with the Jim Meredith Award of Excellence. Congratulations, Larry!



NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

To: Larry Mazzuca, District Administrator
From: Scott Graham, Parks and Facilities Superintendent
Date: June 8, 2023
Subject: Park/Facilities Report

MAINTENANCE UPDATE:

- Weekly mowing, pruning, edging, trimming and blowing of all District parks and facilities as needed.
- Staff replaced a broken concrete valve cover at Freedom Park. Also, several sprinkler heads damaged during the camera install were repaired by the contractor at no cost to the District.
- Staff completed irrigation repairs at Freedom, Memorial, Brock, Cherry Blossom and Ruth Inman parks.
- The Toro mower was repaired and is back in use. A bad controller fuse was replaced.

FACILITY MAINTENANCE UPDATE:

- One HVAC unit over the Community Center was repaired by Park Supervisor Secor. The unit needed a bad fuse to be replaced.
- At Brock Park, ADA compliant grip tape was applied to the bleacher steps on the South field.
- The water fountain at Chardonnay Park was repaired and is operational.
- A toilet in the men's bathroom at Freedom Park was repaired.

INCIDENT/ACCIDENT REPORT UPDATE:

- At Memorial Park a large branch that broke off was cut up and removed by staff (picture on next page).

MAINTENANCE PROJECTS UPDATE:

Last month I shared a joint project completed by the Recreation and Maintenance divisions involving the purchase and installation of four new picnic tables for students in the Dragon’s Den program at Capehart. A new shade cover was also purchased and installed for the comfort of the kids and staff.



Memorial Park



FEC POP TEAM STAT PROGRAM:

Each month the District receives a summary of activity in District parks from the Fulton-El Camino Police Department. The summary report is listed below for your review:

Monthly activity report for: North Highlands Park District, **Reporting Period:** 2023-05-01 to 2023-05-24

Summary of enforcement actions

	Park Hours:	0
	Drugs:	0
	Weapons:	0
	Alcohol:	0
NTA Issued: 1	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:		6
Parking Citations:		0
Warrant Arrests:		0
DUI Arrests:		0
Stolen Vehicles:		0
Warnings Issued:		2

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Larry Mazzuca, Administrator
FROM: Kayla Thayer, Acting Recreation Superintendent
DATE: June 8, 2023
SUBJECT: Recreation Division Report

Toddler/Youth Programs

- Youth Dodgeball concluded on May 20th at Capehart Gymnasium. A total of 16 participants were enrolled (10 sponsored by TRUSD).
- Pee Wee T-Ball: Skills and Drills has been extended to schedule a makeup day since a class was cancelled due to weather. This program will end June 3rd. There is a total of 15 participants registered (10 sponsored by TRUSD).

Dragon's Den

- Dragon's Den participants received a special visit from the Sheriff's Activity League on Monday, May 15. Participants were able to ask questions, sit inside the police car and play with bubbles!
- Staff hosted a Dragon's Den Art Show on Friday, May 19th. Participants worked on art pieces for two weeks in preparation of the show. Families were invited to view the Art Show the last hour of the program.
- May 25th was the last day of the Dragon's Den Program. Staff hosted an end of the year party at Capehart Gymnasium that included a waterslide, games, awards, and food! Families were invited to attend the party the last hour and a half of the program.
- The bulletin board theme for the month of May focused on the end of the school year. It included an end of the school year count down and we asked students to write about their favorite part of the school year.

Adult Programs

- Adult Volleyball Spring Championship Game was held on May 1. Congratulations to our Spring 2023 champions, Playing 4 Fun.
- Adult Kickball was cancelled due to low registration. Staff will be reevaluating the program to come up with ways to get the program to run next summer.

Senior Programs

Bingo

- Bingo averaged about 20 participants.

Harvestime

- Harvestime averaged about 19 participants.

Senior Movies

- April movies were “Where the Crawdads Sing” and “A Man Called Otto”
- Senior movies averaged 7 participants.

Rentals

- Capehart Gym: 16 (1 Resident, 15 Non-Resident)
- Community Center: 3 (2 Resident, 1 Non-Resident)
- Freedom Park: 23 (9 Resident, 14 Non-Resident)
- Recreation Center: 1 (Non-Resident)
- Ridgepoint Gym: 2 (2 Non-Resident)
- Birthday Parties: 1 (Non-Resident)

Special Events

- Staff hosted our first Mother’s Day Kickball Tournament on Sunday, May 14, 2023 at Brock Park Sports Complex. This event gave the opportunity to mothers/female guardians to play kickball with their children. We had a total of 19 participants that were split into two teams.
- Staff led a kickball game starting at 10:15am. In addition to the game, coffee, water and pastries were available to everyone in attendance. At the end of the game, all mothers received a bouquet of flowers.
- Thank you to Starbucks (Watt & Elkhorn Location) for donating coffee and pastries.
- Thank you to Bel-Air for the gift card to purchase flowers.
- Our annual Spring Community Yard Sale was on May 20th at the Kay F. Dahill Community Center and included 13 vendors who came out to sell their household goods to the community.

Marketing

- Summer Programs and Events went “live” on May 1. Programs and events for June – August are posted in our Recreation Guide (digital and hard copies available in office), 15,212 postcards were mailed, email blast was sent to over 4,500 constituents, flyer distribution occurred at all TR and CJ schools within our Districts boundaries, staff posted on social media, and more.
- Staff attended the TRUSD Adult School Community Resource Fair on May 11.
- Staff attended the Creative Connection Arts Academy Open House on May 24.
- We had received 17 new subscribers in May for our newsletter.

Pee Wee T-Ball: Skills and Drills



Dragon's Den Before & After School Program





Adult Volleyball League



Community Yard Sale



Seniors



Mother's Day Kickball Tournament






MEMO

DATE: May 19, 2023

TO: Special District Presiding Officer

FROM: José C. Henríquez, Executive Officer 
Sacramento Local Agency Formation Commission

SUBJECT: Election of Special District Representatives to Sacramento LAFCo
Nominations for Special District Commissioner

The Special District Selection Committee is electing a regular representative to serve a new 4-year term beginning in January 1, 2024.

Due to the size of the Special District Selection Committee, it has been difficult to establish a quorum when meeting in person. Therefore, pursuant to the provisions of Government Code §56332(f), the Executive Officer has determined that the business of the Special District Selection Committee will be conducted in writing to elect a regular Special District Representative to Sacramento LAFCo.

Special District Commissioner (Office #7)

This office is currently held by Lindsey Liebig of Herald Fire Protection District. Her term will expire December 31st, 2023. The term of office is four years.

Nomination Requirements

The nomination period will be 45 days; all nominations are due in writing on or before 5:00 pm on July 1, 2023. Nominations received after that date cannot be accepted and will be returned to your District. A nominee must be a Director from an independent special district within Sacramento County. To be valid, all nominations must include the following:

- 1) Name and district of the nominee;
- 2) Name of the nominating district; and

Commissioners

*Sue Frost, Rich Desmond, County Members ■■ Patrick Hume, Alternate
Sean Loloee, Iva Walton, City Members ■■ Katie Valenzuela, Jay Vandenburg, Alternates
Chris Little, Public Member ■■ Timothy Murphy, Alternate
Lindsey Liebig, Gay Jones, Special District Members ■■ Charlea Moore, Alternate*

Staff

*José C. Henríquez, Executive Officer ■■ Desirae Fox, Policy Analyst
Nancy Miller, DeeAnne Gillick, Commission Counsel*

- 3) Signature of the Presiding Officer of the District's Board of Directors or the record of nomination made by majority vote at an official meeting of your District's Board (Resolution or Minute Order can be attached), certified by the Board Secretary, Clerk of District Manager.

Please submit a statement of qualifications (not to exceed one page) for each nominee.

Special District Representative Election (to be held after July 1, 2023)

Once the nomination period is closed, the Executive Officer will prepare and distribute by certified mail, one ballot listing valid candidates and voting instructions to each Independent Special District. The one-page statement of qualifications will be included as submitted. The ballot will include the names of all nominees submitted for Office #7. The Districts must return their ballot to the Executive Officer by the date specified in the voting instructions, which will be at least 30 days from the date the ballots were distributed. Any ballot received after the specified date will not be valid.

Within 14 days of the election date, the Executive Officer will announce the winner of the most votes.

If you have any questions, please contact the LAFCo office at (916) 874-6458.

Enclosure: Election Nomination Ballot

Government Code §56332



SPECIAL DISTRICT NOMINATION

Special District Representative to LAFCo, Seat #7

Position	Nominee's Name	Originating District

SIGNATURE OF PRESIDING OFFICER: _____
(Original Signature Required)

Note: *Presiding Officer is the Chair/President. Any other signature invalidates this ballot, unless accompanied by Meeting Minutes designating an alternate.*

PRINTED NAME OF PRESIDING OFFICER: _____
(Required)

NAME OF NOMINATING DISTRICT: _____

MINUTES ATTACHED (Optional): Yes No

Attest:

District Secretary, Clerk or General Manager

**Nominations must be received by LAFCO before
5:00 p.m. on July 1, 2023**

Return to:

**Sacramento LAFCo
1112 I Street, Suite 100
Sacramento, CA 95814**

Commissioners

*Sue Frost, Rich Desmond, County Members ■ Patrick Hume, Alternate
Iva Walton, Sean Loloee, City Members ■ Jay Vandenburg, Katie Valenzuela, Alternates
Chris Little, Public Member ■ Timothy Murphy, Alternate
Lindsey Liebig, Gay Jones, Special District Members ■ Charlea Moore, Alternate*

Staff

*José C. Henriquez, Executive Officer ■ Desirae Fox, Policy Analyst
Nancy Miller, DeeAnne Gillick, Commission Counsel*

Public member restrictions	No person appointed as a public member or alternate public member pursuant to this chapter shall be an officer or employee of the county or any city or district with territory in the county, provided, however, that any officer or employee serving on January 1, 1994, may complete the term for which he or she was appointed.
Alternative member; one vote	56331.3. If two or more members are absent or disqualify themselves from participating in a meeting of the commission, any alternate member who is authorized to serve and vote in the place of a member shall only have one vote.
Independent special district selection committee	56332. (a) The independent special district selection committee shall consist of the presiding officer of the legislative body of each independent special district. However, if the presiding officer of an independent special district is unable to participate in a meeting or election of the independent special district selection committee, the legislative body of the district may appoint one of its members as an alternate to participate in the selection committee in the presiding officer's place. Those districts shall include districts located wholly within the county and those containing territory within the county representing 50 percent or more of the assessed value of taxable property of the district, as shown on the last equalized county assessment roll. Each member of the committee shall be entitled to one vote for each independent special district of which he or she is the presiding officer or his or her alternate as designated by the governing body. Members representing a majority of the eligible districts shall constitute a quorum.
Meetings	(b) The executive officer shall call and give written notice of all meetings of the members of the selection committee. A meeting shall be called and held under one of the following circumstances:
Anticipated vacancy	(1) Whenever the executive officer anticipates that a vacancy will occur within the next 90 days among the members or alternate member representing independent special districts on the commission. (2) Whenever a vacancy exists among the members or alternate member representing independent special districts upon the commission. (3) Upon receipt of a written request by one or more members of the selection committee representing districts having 10 percent or more of the assessed value of taxable property within the county, as shown on the last equalized county assessment roll. (4) Upon the adoption of a resolution of intention pursuant to Section 56332.5. (5) Upon receipt of a written request by one or more members of the selection committee notifying the executive officer of the need

Appointment of special district members

to appoint a member representing independent special districts on an oversight board pursuant to paragraph (3) of subdivision (j) of Section 34179 of the Health and Safety Code.

(c) The selection committee shall appoint two regular members and one alternate member to the commission. The members so appointed shall be elected or appointed members of the legislative body of an independent special district residing within the county but shall not be members of the legislative body of a city or county. If one of the regular district members is absent from a commission meeting or disqualifies himself or herself from participating in a meeting, the alternate district member may serve and vote in place of the regular district member for that meeting. Service on the commission by a regular district member shall not disqualify, or be cause for disqualification of, the member from acting on proposals affecting the special district on whose legislative body the member serves. The special district selection committee may, at the time it appoints a member or alternate, provide that the member or alternate is disqualified from voting on proposals affecting the district on whose legislative body the member serves.

District member disqualification

Call for nominations

(1) The executive officer may prepare and deliver a call for nominations to each eligible district. The presiding officer, or his or her alternate as designated by the governing body, may respond in writing by the date specified in the call for nominations, which date shall be at least 30 days from the date on which the executive officer mailed the call for nominations to the eligible district.

(2) At the end of the nominating period, if only one candidate is nominated for a vacant seat, that candidate shall be deemed appointed. This paragraph shall be operative only if the written notice of the meeting provided pursuant to subdivision (b) discloses that, if nominations are received for only one candidate by the end of the nominating period, the candidate shall be deemed appointed and the meeting may be cancelled.

(d) If the office of a regular district member becomes vacant, the alternate member may serve and vote in place of the former regular district member until the appointment and qualification of a regular district member to fill the vacancy.

Elections by mailed ballot

(e) A majority of the independent special district selection committee may determine to conduct the committee's business by mail, including holding all elections by mailed ballot, pursuant to subdivision (f).

(f) If the independent special district selection committee has determined to conduct the committee's business by mail or if the executive officer determines that a meeting of the special district selection committee is not feasible, the executive officer shall conduct the business of the committee by mail. Elections by mail shall be conducted as provided in this subdivision.

(1) The executive officer shall prepare and deliver a call for nominations to each eligible district. The presiding officer, or his or her alternate as designated by the governing body, may respond in writing by the date specified in the call for nominations, which date shall be at least 30 days from the date on which the executive officer mailed the call for nominations to the eligible district.

(2) At the end of the nominating period, if only one candidate is nominated for a vacant seat, that candidate shall be deemed appointed. If two or more candidates are nominated, the executive officer shall prepare and deliver one ballot and voting instructions to each eligible district. The ballot shall include the names of all nominees and the office for which each was nominated. Each presiding officer, or his or her alternate as designated by the governing body, shall return the ballot to the executive officer by the date specified in the voting instructions, which date shall be at least 30 days from the date on which the executive officer mailed the ballot to the eligible district.

Ballot and voting instructions

(3) The call for nominations, ballots, and voting instructions shall be delivered by certified mail to each eligible district. As an alternative to the delivery by certified mail, the executive *** **officer may transmit materials by electronic mail. All notices and election materials shall be addressed to the presiding officer, care of the clerk of the district.**

(4) *****Nominations and ballots may be returned** to the executive officer by electronic mail.

(5) Each returned nomination and ballot shall be signed by the presiding officer or his or her alternate as designated by the governing body of the eligible district.

Quorum

(6) For an election to be valid, at least a quorum of the special districts must submit valid ballots. The candidate receiving the most votes shall be elected, unless another procedure has been adopted by the selection committee. Any nomination and ballot received by the executive officer after the date specified is invalid, provided, however, that if a quorum of ballots is not received by that date, the executive officer shall extend the date to submit ballots by 60 days and notify all districts of the extension. **If ballots from a quorum of the districts have not been received at the end of the 60-day extension period, the executive officer shall extend the period to return ballots for a length of time at his or her discretion until a quorum is achieved, unless another procedure has been adopted by the selection committee.** The executive officer shall announce the results of the election within seven days of the date specified.

(7) For a vote on special district representation to be valid, at least a quorum of the special districts must submit valid ballots **to the executive officer by the date specified in the voting instructions, which date shall be at least 30 days from the date on which the executive officer mailed the ballot to the eligible**

district. If ballots from a quorum of the districts have not been received at the end of the 60-day extension period, the executive officer shall extend the period to return ballots for a length of time at his or her discretion until a quorum is achieved, unless another procedure has been adopted by the selection committee. By a majority vote of those district representatives voting on the issue, the selection committee shall either accept or deny representation. **The executive officer shall announce the results of the election within seven days of the date specified.**

"Executive officer" (8) All election materials shall be retained by the executive officer for a period of at least six months after the announcement of the election results.

(g) For purposes of this section, "executive officer" means the executive officer or designee as authorized by the commission. **(Amended by Stats. 2018, Ch. 86)**

Representation of independent special districts **56332.5.** (a) If the commission does not have representation from independent special districts on or before January 1, 2001, the commission shall initiate proceedings for representation of independent special districts upon the commission if either of the following occur:

Proceedings (1) Upon receipt of a written request by one or more members of the selection commission representing districts having 10 percent or more of the assessed values of taxable property within the county, as shown on the last equalized county assessment roll.

(2) Upon adoption of a resolution by the commission proposing representation of special districts upon the commission.

Meeting (b) The commission, at its next regular meeting, shall adopt a resolution of intention. The resolution of intention shall state whether the proceedings are initiated by the commission or by an independent special district or districts, in which case, the names of those districts shall be set forth. The commission shall order the executive officer to call and give notice of a meeting of the independent special district selection committee to be held within 15 days after the adoption of the resolution in order to determine whether independent special districts shall accept representation on the commission and appoint independent special district representation pursuant to Section 56332.

Appointment of public member when commission includes special district representation **56333.** When a commission is enlarged to seven members as provided in Section 56332, the public members appointed pursuant to Sections 56325 and 56329 shall thereafter be appointed by members of the commission representing cities, counties, and special districts. Those appointments shall be made at the times and in the manner provided in Section 56334.

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD MEETING MINUTES

REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: May 11, 2023
Time: 6:30 p.m. – Regular Meeting
Place: North Highlands District Offices (6040 Watt Avenue, North Highlands, CA)
Member Present: Patrick Williams, Crystal Harding, Veya Cummings, Joanna McVay
Members Absent: Beau Reynolds
Staff Present: Larry Mazzuca, Administrator
Scott Graham, Park Superintendent
Kayla Thayer, Recreation Supervisor
Terri Smith, Administrative Service Manager
Guests Present: Margaret Blair, Scott M. Borges

CALL MEETING TO ORDER:

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

COMMENTS AND REPORTS FROM STANDING CITIZENS AND ORGANIZATIONS

None

ADMINISTRATOR’S REPORT:

5/1/23

Chairperson Williams motion, second by Board Member Cummings to move Administrator’s Report Item D out of order.

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

Chairperson Williams and the Board of Directors recognized Bay Alarms for being the District’s first Bronze sponsor of the 2022-2023 Fiscal Year; they went above and beyond by donating towards the District’s fall/winter 2022 community events. Chairperson Williams presented the Bronze Sponsor Plaque to Margaret Blair, Office Manager of Bay Alarms at the North Highlands location.

Oral Report by District Administrator Mazzuca

- Administrator Mazzuca updated the Board on the second half of the District’s Property Tax Revenue.

Oral Report by Park Superintendent Scott Graham:

- Scott stated that the District received payment from CARPI for storm damages in the amount of \$14,735.

Oral Report by Acting Recreation Superintendent Kayla Thayer:

- Kayla added to her report that on April 15th that staff attended Field Day at Oak Hill Elementary.
- Kayla stated that the District received (10) additional subscribers for the District’s newsletter.

CORRESPONDENCE:

None

REPORTS FROM STANDING COMMITTEES:

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

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

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

Programs, Fees, and Charges: Chairperson Joanna McVay; Member Crystal Harding – met on May 11th, but will be on next month meeting

CONSENT CALENDAR

5/2/23

Motion by Board Member Harding, seconded by Board Member McVay, to approve the Minutes of the Regular Meeting of April 13, 2023 with the corrections share to Administrator Larry Mazzuca prior to the meeting and payment of the bills for the General Fund and CFD for the for the month of April 2023:

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

UNFINISHED BUSINESS

A. Sierra Creek Park Update

Administrator Mazzuca reviewed his report to the Board.

B. Master Plan Update

Administrator Mazzuca review his report to the Board.

- The Master Plan remains on schedule to be approved by the Board likely in October 2023.

NEW BUSINESS

A. Resolution 622 – Authorizing The Levy of Special Taxes within Community Facilities District (CFD) No. 2016-01 (Elverta Park) for FY2023/2024

Administrator Mazzuca review is report on Resolution #622 authorizing Sacramento County to collect special taxes for the Community Facilities District No. 2016-01 Elverta Park.

5/3/23

Motion by Board Member McVay, seconded by Board Member Harding, that the Board of Directors adopt Resolution #622 – Authorizing the Levy of Special Taxes within the Community Facilities District No. 2016-01 Elverta Park for Fiscal Year 2023-2024.

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

- B. Resolution 623 – Authorizing The Levy of Special Taxes within Community Facilities District (CFD) No. 2019-01 (The Lakes of Antelope) for FY2023/2024
Administrator Mazzuca review is report on Resolution #623 authorizing Sacramento County to collect special taxes for the Community Facilities District No. 2019-01 The Lakes of Antelope.

5/4/23

Motion by Board Member McVay, seconded by Board Member Harding, that the Board of Directors adopt Resolution #623 – Authorizing the Levy of Special Taxes within the Community Facilities District No. 2019-01 The Lakes of Antelope Fiscal Year 2023-2024.

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

- C. Ad Hoc Committee Recommendation Administrator Recruitment Process

Board Member Harding reported on the April 27, 2023 Ad Hoc Committee Meeting. Crystal and Pat Williams chaired the committee. Crystal stated that they unanimously decided to start with Option #1 – In-House Recruitment.

A significant amount of discussion occurred between Board Members regarding the recruitment options.

5/5/23

Motion by Board Member Cummings, seconded by Board Member Harding, to approve Option #1 – In-House Recruitment to fill the future District Administrator's vacancy. If the Administrator position is not filled through Option #1, then the Board could decide to pursue Options #2 and #3.

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

CHAIRPERSON'S REPORT:

Chairperson Williams stated that he would like to invite Sue Frost, Supervisor for the Fourth District to the District's Board Meeting.

COMMENTS FROM BOARD MEMBERS:

Board Member Cummings asked if the District or Board can extend an invitation to Supervisors.

ADJOURNMENT

Chairperson Williams adjourned the meeting at 8:09 p.m.

DATE, TIME, AND PLACE OF MEETING

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

Signature

Signature

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT JUNE 2023
(Bills paid in May 2023)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
	<u>BENEFITS</u>			
1210	Retirement	Voya	Apr-23	\$ 5,054.11
1230	Insurance	California Choice	May-23	\$ 11,644.57
1230	" " "	CoPower	May-23	\$ 1,111.50
1240	Workers' Comp	CAPRI		\$ -
	Total			17,810.18

SERVICES & SUPPLIES

			UberEats, CourtyardMarriott, TealItalianDeli, ParadiseShops, Amoura, 760Teppanya	
2029	Bus/Conf Exp	USBank	(Boost Conference)	\$ 929.23
			TenyaLodage, CARPD, CSDA	
2035	Training/Edu	USBank	(CARPDConf., SDLegislative, CSDAReim)	\$ 909.10
2035	" " "	Wagaman, James	Reim CPR	\$ 37.00
2035	" " "	Mazzuca, Larry	Reim CARPD Conference	\$ 141.45
2035	" " "	Williams, Patrick	Reim CARPD Conference	\$ 204.66
2039	Empl Trans	Kersevan, Chirs	April 2023	\$ 62.49
2039	" " "	Luu, Evonne	April 2023	\$ 20.70
2039	" " "	Thayer, Kayla	April 2023	\$ 27.51
2039	" " "	Portela, Sergio	MAY 2023	\$ 255.45
2039	" " "	Williams, Patrick	MAY 2023	\$ 340.93
2076	Office Sup	Caltronics	April Copies	\$ 358.50
2076	" " "	Caltronics	Feb Copies	\$ 381.48
2076	" " "	Walkers	Supplies	\$ 103.16
2076	" " "	Walkers	Supplies	\$ 24.93
2076	" " "	Walkers	Supplies	\$ 64.10
2076	" " "	USBank	Walmart, Amazon (Office Supplies)	\$ 205.49
2081	Postage	RDP	Brochures	\$ 5,679.63
2081	" " "	USBank	USPS (postage)	\$ 5.22
2085	Printing	USBank	DazzlePrinting (SummerMailers)	\$ 606.75
2104	Agri/Hort	Steve's Rock	Topsoil	\$ 96.98
2112	Bldg Maint. Supplies	Home Depot	Supplies	\$ 186.96
2112	" " "	Home Depot	Supplies	\$ 60.67
2112	" " "	Home Depot	Supplies	\$ 57.73
			J&Jlocksmith, BatteriesPlus, Walmart	
2112	" " "	USBank	(Supplies, Batteries)	\$ 73.52
2112	" " "	Home Depot	Supplies	\$ 114.90
2112	" " "	Grainger	Supplies	\$ 16.96
2112	" " "	Grainger	Supplies	\$ 32.92
2122	Chemical Sup	Target Specialty	Chem Supplies	\$ 514.55
2122	" " "	Target Specialty	Chem Supplies	\$ 135.07
2132	Elec Sys Sup	Grainger	Supplies	\$ 97.36
2142	Land Imp Sup	Sprinkler Service	Supplies	\$ 727.26
2168	Plumbing	Sacramento Landscaping	Freedom Park	\$ 2,512.00
2168	" " "	Grainger	Supplies	\$ 77.68
2168	" " "	Grainger	Supplies	\$ 48.97

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT JUNE 2023
(Bills paid in May 2023)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>		<u>AMOUNT</u>
2191	Electric	SMUD	3548415 3244 Freedom Park	\$	163.81
2191	" " "	SMUD	7000000346 District	\$	2,461.36
2191	" " "	SMUD	2919472 Rec/Dudley BLDG 1472	\$	77.22
2191	" " "	SMUD	2733018 Aztec	\$	768.96
2192	Nat'l Gas	PG&E	8802679102-5 3829 Stephen Drive	\$	63.74
2192	" " "	PG&E	2198624112-9 7916 Aztec BLDG 518	\$	128.13
2192	" " "	PG&E	0593497194-5 7916 Aztec BLDG 5360	\$	-
2193	Refuse	Republic Service	3929 Karl, 7916 Aztec Way, 6040 Watt	\$	634.44
2193	" " "	Public Works	Dump	\$	57.15
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	\$	-
2195	" " "	Sac Utilities	7916 Aztec	\$	-
2195	" " "	Sac Utilities	7916 Aztec	\$	-
2197	Tele & Teleg	Comcast	Service - Shop	\$	93.45
2197	" " "	Comcast	Service - District	\$	329.87
2197	" " "	Telepacific	Service	\$	849.92
			Memorial, Larchmont, Brock #1, Brock #2,		
2198	Water	Sac Suburban	Navaho Bldg 518, Navaho bldg 539, Navaho/chip Karl Dr., Strizek, Karl&Rosario,Planehaven,Wings	\$	2,332.71
2198	" " "	Sac Suburban	Way, 6040 Watt, Freedom, Softball Complex	\$	2,219.24
2198	" " "	CA/American	Chardonnay	\$	321.98
2198	" " "	CA/American	Sierra	\$	-
2226	Expand Tools	Stice Lock	Padlocks	\$	352.01
2236	Fuel and Lube	C.U.S.D.	Jan 1st - Mar 31st 2023	\$	822.50
2275	Rents & Leases	Sac Valley Alarm	7916 Aztec Quarterly Service	\$	491.82
2275	" " "	Alhambra	Water service	\$	134.90
2275	" " "	Cintas	Monthly Service	\$	72.31
2275	" " "	USBank	United Service (Porta Potty) 2 months	\$	998.68
2275	" " "	CIT-Avaya	Phone Equipment	\$	418.26
2275	" " "	Cintas	Monthly Service	\$	72.31
2292	Other Equip Sup	Grainger	Chem Gloves	\$	32.92
2292	" " "	Grainger	Supplies	\$	278.37
2292	" " "	Grainger	Supplies	\$	34.99
2292	" " "	Grainger	Supplies	\$	505.58
2292	" " "	Miracle Playsystems	Larchmont Park	\$	2,477.48
2322	Custodial Sup	A1 Janitorial	Janitorial Supplies	\$	418.52
2322	" " "	A1 Janitorial	Janitorial Supplies	\$	721.37
2322	" " "	A1 Janitorial	Janitorial Supplies	\$	200.43
2332	Food	Kersevan, Chris	Reim Harvest Tine	\$	9.99
			MountainMikes, Smart&Final, Zocalo, Grocery Outlet, Walmart (Staff Recogn., HT, Rec Mtg.,		
2332	" " "	USBank	Sr. Field Trip, Dragons Den, Sup.)	\$	330.73
2444	Medical	USBank	Amazon (Medical Supplies)	\$	20.26

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT JUNE 2023
(Bills paid in May 2023)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
2591	Other Prof Serv.	Stice Lock	Brock Park	\$ 423.88
2591	" " "	Cintas	Services	\$ 196.24
2591	" " "	DOJ	Recreation Fingerprints	\$ 32.00
			GoldenHills,StreamLine,Adobe,Microsoft, WhenIWork,T-Mobile,VistaPrint (Pest Control,WebPage,Progs.,Scheduler,Cell, Reim)	
2591	" " "	USBank	Reim)	\$ (3.03)
2591	" " "	Cintas	Services	\$ 196.24
2591	" " "	Disability Access Consl.	ADA last payment	\$ 2,100.00
2591	" " "	O'Dell Engineering	Master Plan	\$ 5,505.50
			SMUDMuseum,SacCo.,Intuit,Gmail, Rebounderz (SrFieldTrip,DragonsDen,FB Post,SummerCamp	
2851	Recreation Service	USBank	Post,SummerCamp	\$ 319.00
2852	Recreation Sup	Kersevan, Chris	Reim Harvest Tine	\$ 22.60
			Smart&Final,Amazon,Walmart,3Doodler, Target (HT,GymRentalBday,DragonsDen, PeeWeeT-Ball,Camp,RecSup.,) (Merchant Fees -APR \$44.95/MAY - Bank Analysis Fees \$108.87/MAY - Active Fee	
2852	" " "	USBank	Analysis Fees \$108.87/MAY - Active Fee	\$ 2,718.62
2898	Other Oper Exp	NHRPD - BANK FEES	\$208.60)	\$ 362.42
2898	" " "	USBank	SacCounty (Parking)	\$ 5.25
	TOTAL			\$ 46,085.55
 <u>FIXED ASSETS</u>				
4201	Building Improvement			\$ -
4202	Structures	Sacramento Landscaping	Chardonnay Park	\$ 4,437.00
			SacCountyRecorders (Prop68&Per Capita Grant Deed Restriction Recording)	
4202	" " "	USBank	Grant Deed Restriction Recording)	\$ 413.50
4303	Equipment			\$ -
	TOTAL			\$ 4,850.50
 Total District Salaries (MAY 2 PAY DAY) style="text-align: right;">\$ 73,762.32				
Total District EDD (MAY 2 PAY DAY) style="text-align: right;">\$ 186.96				
Total District OASDI (MAY 2 PAY DAY) style="text-align: right;">\$ 5,492.63				
\$ 79,441.91				
 DISTRICT TOTALS				 \$148,188.14

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT JUNE 2023
(Bills paid in May 2023)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>		<u>AMOUNT</u>
9429	Building Rentals	Reyes, Aimee	Cancellation	\$	355.00
9429	" " "	Barnes, Erika	Overcharged	\$	25.00
9429	" " "	Easter, Tynisha	Partial refund unsatisfactory conditions	\$	100.00
9646	Rec Fees & Charges	Garcia-Villa, Jessica	Park Cancellation	\$	130.00
9646	" " "	Burks, MiQuita	Park Cancellation	\$	130.00
9646	" " "				

BOARD MEMBER

BOARD MEMBER

BOARD MEMBER

	A	B	C	D	E	F	G	H
1		NORTH HIGHLANDS RECREATION & PARK DISTRICT						
2		REVENUE REPORT - MAY 2023						
3								
4	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
5	FACILITY RENTALS							
6	9429	Community Center	\$0.00	1,314.00	(125.00)	44,693.46	-44,693.46	
7	9429	Recreation Center	\$0.00	745.00	(355.00)	9,678.00	-9,678.00	
8	9429	TOTAL	\$40,000.00	2,059.00	(480.00)	54,371.46	-14,371.46	136%
9								
10	LEASED PROPERTY							
11	9690	Strizek Lease	\$0.00	2,159.23	0.00	23,751.53	-23,751.53	
12	9690	Capehart Lease - Day Care	\$0.00	3,085.00	0.00	33,584.00	-33,584.00	
13	9690	Freedom Park Lease - Softball	\$0.00	5,400.00	0.00	58,900.00	-58,900.00	
14	9690	Sierra Creek	\$0.00	0.00	0.00	5,250.00	-5,250.00	
15	9690	TOTAL	\$128,700.00	10,644.23	0.00	121,485.53	7,214.47	94%
16								
17	REVENUE, OTHER							
18	9790	Backflow Test Reim All Star	\$0.00	0.00	0.00	71.00	-71.00	
19	9790	Bounce Check	\$0.00	40.00	0.00	40.00	-40.00	
20	9790	CAPRI Reim	\$0.00	14,735.00	0.00	14,735.00	-14,735.00	
21	9790	Copies	\$0.00	0.00	0.00	30.00	-30.00	
22	9790	CPRS Reim	\$0.00	0.00	0.00	45.00	-45.00	
23	9790	Fulton El Camino Reim	\$0.00	247.09	0.00	787.11	-787.11	
24	9790	Reim - Harding - Conference	\$0.00	0.00	0.00	118.16	-118.16	
25	9790	Reim - Robertson	\$0.00	0.00	0.00	5.00	-5.00	
26	9790	Reim - Payroll over payment	\$0.00	0.00	0.00	1,270.08	-1,270.08	
27	9790	Truck Reim	\$0.00	1,981.73	0.00	2,236.50	-2,236.50	
28	9790	TRUSD REIM -Boost Conf.	\$0.00	0.00	0.00	13,898.85	-13,898.85	
29	9790	USBank Incentive	\$0.00	374.80	0.00	1,052.81	-1,052.81	
30	9790	Xtreme MuscleTowing sold F150	\$0.00	0.00	0.00	500.00	-500.00	
31			\$706,500.00	17,378.62	0.00	34,789.51	671,710.49	5%
32	AQUATICS							
33	9646	Swim Lesson	\$0.00	0.00	0.00	0.00	0.00	
34	9646	Swim Team	\$0.00	0.00	0.00	0.00	0.00	
35		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
36								
37	DAY CARE PROGRAM							
38	9646	Dragon's Den	\$0.00	0.00	0.00	63,656.50	-63,656.50	
39	9646	Fall Camp	\$0.00	0.00	0.00	6,715.00	-6,715.00	
40	9646	JR Rec Leader	\$0.00	88.00	0.00	88.00	-88.00	
41	9646	Ridgepoint Raccoon Club	\$0.00	0.00	0.00	34.50	-34.50	
42	9646	Spring Camp	\$0.00	0.00	0.00	12,246.00	-12,246.00	
43	9646	Summer Kids Kamp - Comm Ctr	\$0.00	7,798.00	0.00	71,086.00	-71,086.00	
44	9646	Teen Camp	\$0.00	264.00	0.00	264.00	-264.00	
45	9646	Winter Camp	\$0.00	0.00	0.00	9,948.00	-9,948.00	
46		TOTAL	\$57,000.00	8,150.00	0.00	\$164,038.00	-107,038.00	288%
47								
48	SPECIAL INTEREST/CONTRACT CLASSES							
49	9646	Adult Cornhole	\$0.00	10.00	0.00	10.00	-10.00	
50	9646	Adult Paint Night	\$0.00	0.00	0.00	275.00	-275.00	
51	9646	Books & Bakes for TOTS	\$0.00	66.00	0.00	66.00	-66.00	
52	9646	Breakfast with Santa	\$0.00	0.00	0.00	584.00	-584.00	
53	9646	Cupid Crew Cooking	\$0.00	0.00	0.00	264.00	-264.00	
54	9646	Cupid Crew Dance	\$0.00	0.00	0.00	275.00	-275.00	
55	9646	Discover Play Day - LEGO	\$0.00	0.00	0.00	385.00	-385.00	
56	9646	Elves in Training	\$0.00	0.00	0.00	120.00	-120.00	
57	9646	Father Day Nerf War	\$0.00	104.00	0.00	104.00	-104.00	
58	9646	Father Day Nerf War Meal	\$0.00	44.00	0.00	44.00	-44.00	
59	9646	Gingerbread House Contest	\$0.00	0.00	0.00	56.00	-56.00	
60	9646	Leprechauns Cooking	\$0.00	0.00	0.00	360.00	-360.00	
61	9646	MAD Science	\$0.00	0.00	0.00	0.00	0.00	
62	9646	Mothers Day Kick Ball	\$0.00	50.00	0.00	95.00	-95.00	
63	9646	Senior Field Trip	\$0.00	0.00	0.00	140.00	-140.00	
64	9646	Spring Yard Sale	\$0.00	150.00	0.00	390.00	-390.00	
65	9646	Summer Sweet Cooking	\$0.00	96.00	0.00	96.00	-96.00	
66	9646	Teen Field Trip - Top Golf	\$0.00	0.00	0.00	0.00	0.00	
67		TOTAL	\$5,000.00	\$520.00	\$0.00	\$3,264.00	1,736.00	65%
68								
69								
70	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
71	SPECIAL EVENTS							
72	9646	Halloween Vendors	\$0.00	0.00	0.00	330.00	-330.00	
73	9646	Halloween Donations	\$0.00	0.00	0.00	200.00	-200.00	
74	9646	Holiday Party Vendor	\$0.00	0.00	0.00	120.00	-120.00	
75	9646	Easter Event Vendors	\$0.00	0.00	0.00	180.00	-180.00	
76	9646	Easter Event Donations	\$0.00	0.00	0.00	100.00	-100.00	
77		TOTAL	\$5,000.00	0.00	0.00	930.00	4,070.00	19%

	A	B	C	D	E	F	G	H
78	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
79		RECREATION MISC.						
80	9646	Birthday Parties	\$0.00	465.00	0.00	615.00	-615.00	
81	9646	Gym Rental-Capehart/R.P.	\$0.00	3,055.00	0.00	17,160.00	-17,160.00	
82	9646	Open Gym	\$0.00	0.00	0.00	18.00	-18.00	
83	9646	Park Rentals	\$0.00	4,170.00	(260.00)	14,325.00	-14,325.00	
84		TOTAL	\$65,000.00	7,690.00	(260.00)	32,118.00	32,882.00	49%
85								
86		YOUTH SPORTS						
87	9646	2nd-3rd Bball -Winter	\$0.00	0.00	0.00	2,516.00	-2,516.00	
88	9646	4th-5th Bball -Winter	\$0.00	0.00	0.00	2,220.00	-2,220.00	
89	9646	6th-7th Bball -Winter	\$0.00	0.00	0.00	2,294.00	-2,294.00	
90	9646	Cheer	\$0.00	0.00	0.00	327.00	-327.00	
91	9646	PW Bball - Winter	\$0.00	0.00	0.00	1,181.00	-1,181.00	
92	9646	PW Bball Skills & Drills Ses I & II	\$0.00	0.00	0.00	999.00	-999.00	
93	9646	PW Soccer	\$0.00	144.00	0.00	1,143.00	-1,143.00	
94	9646	PW T-Ball Skills & Drills	\$0.00	0.00	0.00	180.00	-180.00	
95	9646	Vball Skills & Drills Session I & II	\$0.00	0.00	0.00	108.00	-108.00	
96	9646	Youth Dodge Ball	\$0.00	0.00	0.00	330.00	-330.00	
97	9646	Youth Indoor Kickball	\$0.00	55.00	0.00	55.00	-55.00	
98	9646	Youth Sports Camp	\$0.00	148.00	0.00	256.00	-256.00	
99		TOTAL	\$50,800.00	347.00	0.00	11,609.00	39,191.00	23%
100								
101		ADULT SPORTS						
102	9646	Coed Power Volleyball-Monday	\$0.00	190.00	0.00	2,660.00	-2,660.00	
103	9646	Adult Basketball	\$0.00	0.00	0.00	0.00	0.00	
104		TOTAL	\$6,000.00	190.00	0.00	2,660.00	3,340.00	44%
105								
106		TAXES						
107	9101	Prop Tax - Secured	\$1,630,700.00	0.00	0.00	1,648,543.00	-17,843.00	
108	9102	Prop Tax - Unsec	\$53,000.00	0.00	0.00	56,414.01	-3,414.01	
109	9103	Supp Prop Tax	\$50,000.00	0.00	0.00	95.00	49,905.00	
110	9104	Prop Tax Sec Delinquent	\$11,000.00	0.00	0.00	9,804.83	1,195.17	
111	9105	Prop Tax Supp Delinquent	\$2,000.00	0.00	0.00	3,746.88	-1,746.88	
112	9106	Prop tax Unitary	\$9,300.00	0.00	0.00	11,041.63	-1,741.63	
113	9120	Prop Tax Secured Redemp	\$0.00	0.00	0.00	176.26	-176.26	
114	9130	Prop Tax - Prior Unsec	\$750.00	0.00	0.00	502.85	247.15	
115	9140	Prop Tax - Pently	\$400.00	0.00	0.00	365.80	34.20	
116	9196	RDA Residual	\$12,500.00	0.00	0.00	7,082.07	5,417.93	
117	9199	Taxes Other	\$0.00	0.00	0.00	0.00	0.00	
118		TOTAL	\$1,769,650.00	0.00	0.00	1,783,291.21	-13,641.21	101%
119								
120		INTEREST INCOME						
121	9410	Interest Income	\$6,500.00	0.00	0.00	18,130.00	-11,630.00	
122		TOTAL	\$6,500.00	0.00	0.00	18,130.00	-11,630.00	279%
123								
124		USE OF MONEY/PROPERTY						
125	9522	Homeowner Prop Tax	\$13,000.00	0.00	0.00	10,975.81	2,024.19	
126		TOTAL	\$13,000.00	0.00	0.00	10,975.81	2,024.19	84%
127								
128		IN LIEU TAX						
129	9529	In Lieu Tax	\$100,000.00	0.00	0.00	100,000.00	0.00	
130		TOTAL	\$100,000.00	0.00	0.00	100,000.00	0.00	100%
131								
132		MISC. Revenue						
133	9530	Misc. Revenue	\$20,064.00	0.00	0.00	20,064.00	0.00	
134		TOTAL	\$20,064.00	0.00	0.00	20,064.00	0.00	100%
135								
136		AID TO LOCAL GOVERNMENT						
137	9531	Aid to Local Government	\$0.00	0.00	0.00	0.00	0.00	
138		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
139								
140		REDEVELOPMENT FUNDS						
141	9533	Redevelopment Passthu	\$10,000.00	0.00	0.00	7,233.49	2,766.51	
142		TOTAL	\$10,000.00	0.00	0.00	7,233.49	2,766.51	72%
143								
144		FISCAL RELIEF FOR SPECIAL DISTRICT						
145	9595	Fiscal Relief for Special District	\$0.00	0.00	0.00	0.00	0.00	
146		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
147								
148		STATE AID						
149	9569	State Aid	\$0.00	0.00	0.00	0.00	0.00	
150		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
151								
152								
153								
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	A	B	C	D	E	F	G	H
155	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
156	9429	Building Rental	\$40,000	2,059.00	(480.00)	54,371.46	-14,371.46	136%
157	9646	Rec Fees & Charges	\$188,800	16,897.00	(260.00)	214,619.00	-25,819.00	114%
158	9100	Taxes	\$1,769,650	0.00	0.00	1,783,291.21	-13,641.21	101%
159	9410	Interest Income	\$6,500	0.00	0.00	18,130.00	-11,630.00	279%
160	9522	Homeowner Prop Tax	\$13,000	0.00	0.00	10,975.81	2,024.19	84%
161	9529	In Lieu Tax	\$100,000	0.00	0.00	100,000.00	0.00	100%
162	9530	Misc. Revenue	\$20,064	0.00	0.00	20,064.00	0.00	100%
163	9531	Aid to Local Government	\$0	0.00	0.00	0.00	0.00	0%
164	9533	Redevelopmnet Funds	\$10,000	0.00	0.00	7,233.49	2,766.51	0%
165	9595	Fiscal Relief for Special Dist.	\$0	0.00	0.00	0.00	0.00	0%
166	9569	State Aid	\$0	0.00	0.00	0.00	0.00	0%
167	9690	Lease Property	\$128,700	10,644.23	0.00	121,485.53	7,214.47	94%
168	9790	Revenue Other	\$706,500	17,378.62	0.00	34,789.51	671,710.49	5%
169		TOTAL	\$2,983,214	46,978.85	-740.00	2,364,960.01	618,253.99	79%
170								
171		GENERAL RESERVED FUND	\$0					
172		CARRY OVER	\$1,432,956	0.00	0.00	0.00	0.00	0%
173								
174		TOTAL BUDGET	\$4,416,170	46,978.85	-740.00	\$2,364,960	2,051,209.99	54%
175								
176		Scholarship		0.00				
177		ADA		0.00				
178		Field Deposit - Brock Park		0.00				
179		Field Deposit - Softball Complex		0.00				
180		Field Deposit - Capehart		0.00				
181		Bldg Deposit		500.00	0.00			
182		Bldg Guards		1000.00				
183				1500.00				
184								
185	2191	SMUD Reim - Something Extra		380.00				
186	2192	PG&E Reim - Something Extra		10.00				
187	2193	Republic Serv. Reim - Something		90.00				
188	2195	Sewage Reim - Something Extra		240.00				
189	2198	Water Reim - Something Extra		100.00				
190	2198	5420516		0.00				
191				820.00				
192								
193								
194		Total Revenue		49,298.85				
195								
196								
197								
198		Program/Scholarship Donations	\$0.00	0.00	0.00	13,177.21	-13,177.21	
199								
200		District ADA Account	\$0.00	0.00	0.00	0.00	0.00	
201		055000000	\$0.00	1,500.00	0.00	32,238.51	-32,238.51	
202		Contingency	\$150,000.00	0.00	0.00	135,848.00	14,152.00	
203		Park Dedication Acct 088L	\$0.00	272,508.80	0.00	273,792.80	-273,792.80	
204		Park Fees 346l	\$0.00	0.00	0.00	1,242,804.46	-1,242,804.46	
205		District Reserve Acct	\$0.00	0.00	0.00	1,430,928.00	-1,430,928.00	

	A	B	C	D	E	F	G
1	NORTH HIGHLANDS RECREATION & PARK DISTRICT						
2	EXPENDITURE REPORT - MAY 2023						
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	SALARIES & BENEFITS						
7	1110	Administrator	142,815	10,641.61	127,134.95	15,680.05	89%
8	1110	Office Manager	79,224	5,872.92	70,435.04	8,788.96	89%
9	1110	Office Assistant	0	0.00	0.00	0.00	0%
10	1122	Board of Directors	8,500	400.00	4,350.00	4,150.00	51%
11		Sub-Total	230,539	16,914.53	201,919.99	28,619.01	88%
12	1210	Retirement	17,763	1,321.16	15,805.58	1,957.42	89%
13	1220	OASDI	17,636	1,197.53	14,117.11	3,518.89	80%
14	1230	Insurance	33,755	2,897.38	30,437.02	3,317.98	90%
15	1240	Worker's Comp.	4,813	0.00	152.00	4,661.00	3%
16	1250	Unemployment	490	0.00	224.00	266.00	46%
17		Sub-Total	74,457	5,416.07	60,735.71	13,721.29	82%
18		TOTAL	304,997	22,330.60	262,655.70	42,341.30	86%
19							
20	SERVICES & SUPPLIES						
21	2005	Ad/Leg	2,500	0.00	664.70	1,835.30	27%
22	2022	Bks/Subs	150	0.00	146.44	3.56	98%
23	2029	Bus Conf Exp	6,000	0.00	6,000.00	0.00	100%
24	2035	Educ/Trng	3,000	1,255.21	3,114.74	-114.74	104%
25	2039	Empl Trans	1,000	340.93	678.05	321.95	68%
26	2051	Insurance	119,191	0.00	119,191.00	0.00	100%
27	2061	Memberships	12,100	0.00	12,266.00	-166.00	101%
28	2076	Office Svcs	8,500	868.07	7,807.42	692.58	92%
29	2081	Postage	750	0.00	38.29	711.71	5%
30	2085	Printing	500	0.00	702.47	-202.47	140%
31	2197	Tele & Teleg	16,000	1,179.79	13,077.91	2,922.09	82%
32	2261	Office Equip Mtn	17,900	0.00	14,867.91	3,032.09	83%
33	2275	Rents & Leases	10,000	418.26	8,626.62	1,373.38	86%
34	2332	Food Svcs	1,200	158.34	1,315.78	-115.78	110%
35	2444	Medical Supplies	785	0.00	783.32	1.68	100%
36	2505	Actg Svcs	34,000	8,755.34	30,854.81	3,145.19	91%
37	2531	Legal Svcs	15,000	0.00	1,972.50	13,027.50	13%
38	2591	Other Prof Svcs	156,000	8,045.49	94,780.49	61,219.51	61%
39	2813	Sales Tax Adjustment	0	0.00	0.00	0.00	0%
40	2819	Registration Service	20,000	0.00	1,887.00	18,113.00	9%
41	2880	PY Expenditure	0	0.00	0.00	0.00	0%
42	2898	Other Oper Exp	16,100	367.67	6,161.63	9,938.37	38%
43		TOTAL	440,676	21,389.10	324,937.08	115,738.92	74%
44							
45							
46	4202	Struct & Imp	500,000	206.75	127,461.05	372,538.95	25%
47	4303	Office Equipment	7,000	0.00	6,033.30	966.7	86%
48		TOTAL	507,000	206.75	133,494.35	373,505.65	112%
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58	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
59	RECREATION						
60	SALARIES & BENEFITS						
61	1110	Superintendent-Sarah/Ra	90,290	319.01	78,632.10	11,657.90	87%
62	1110	Supervisor-Rachel/Kayla	69,480	5,743.70	54,003.67	15,476.33	78%
63	1110	Rec. Coordinator/Chris	53,205	3,750.76	33,756.84	19,448.16	63%
64	1110	Rec Specialist/Luu	49,317	3,795.08	45,104.19	4,212.81	91%
65	1122	Part Time	150,000	10,660.54	102,469.11	47,530.89	68%
66	1122	Part Time Ases	0	0.00	0.00	0.00	0%
67		Sub-Total	412,292	24,269.09	313,965.91	98,326.09	76%
68	1210	Retirement	20,983	1,546.74	10,336.48	10,646.52	49%
69	1220	OASDI	31,540	1,921.48	23,954.53	7,585.47	76%
70	1230	Insurance	29,687	2,991.85	21,845.83	7,841.17	74%
71	1240	Worker's Comp	11,877	0.00	5,928.00	5,949.00	50%
72	1250	Unemployment	6,230	57.08	1,763.10	4,466.90	28%
73		Sub-Total	100,316	6,517.15	63,827.94	36,488.06	64%
74		TOTAL	512,609	30,786.24	377,793.85	134,815.15	74%
75							
76	SERVICES & SUPPLIES						
77	2005	Ads/Leg Notice	0	0.00	0.00	0.00	0%
78	2022	Books/Subs	0	0.00	0.00	0.00	0%
79	2029	Business/Conf Exp	8,500	929.23	6,104.94	2,395.06	72%
80	2035	Educ/Trng	1,500	37.00	524.00	976.00	35%
81	2039	Empl Trans	2,000	110.70	1,000.26	999.74	50%
82	2061	Memberships	600	0.00	585.00	15.00	98%
83	2065	Film Svcs	0	0.00	0.00	0.00	0%
84	2076	Office Svcs	2,000	205.49	1,927.51	72.49	96%
85	2081	Postage	3,200	5,684.85	7,720.92	-4,520.92	241%
86	2085	Printing	2,500	606.75	3,132.24	-632.24	125%
87	2197	Tele & Teleg	0	0.00	0.00	0.00	0%
88	2275	Rents & Leases	0	0.00	0.00	0.00	0%
89	2314	Clothing	5,000	0.00	2,212.41	2,787.59	44%
90	2332	Food	4,500	182.38	3,325.51	1,174.49	74%
91	2444	Med Svcs	1,500	20.26	140.15	1,359.85	9%
92	2591	Other Prof Svcs	5,000	550.02	3,913.81	1,086.19	78%
93	2851	Rec Svcs	20,000	319.00	7,730.59	12,269.41	39%
94	2852	Rec Svcs	17,000	2,741.22	14,338.72	2,661.28	84%
95	2871	Transportation	6,000	0.00	0.00	6,000.00	0%
96	2898	Other Oper Exp	0	0.00	0.00	0.00	0%
97			79,300	11,386.90	52,656.06	26,643.94	66%
98							
99	4202	Struct & Imp	18,000	0.00	0.00	18,000.00	0%
100			18,000	0.00	0.00	18,000.00	0%
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115	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
116	MAINTENANCE						
117	SALARIES & BENEFITS						
118	1110	Superintendent-Scott	93,730	6,947.38	83,328.56	10,401.44	89%
119	1110	Supervisor - Sergio	74,190	5,500.00	65,960.00	8,230.00	89%
120	1110	Supervisor - Kurtis	74,190	5,226.76	19,610.35	54,579.65	26%
121	1110	Mtnc Worker II - Steve	51,914	448.38	33,398.94	18,515.06	64%
122	1110	Mtnc Wkr-Eric	14,478	0.00	8,617.31	5,860.69	60%
123	1110	Mtnc Wkr-Rodney	49,055	3,803.38	43,370.48	5,684.52	88%
124	1110	Mtnc Wkr-Steve/Barry	46,624	3,436.92	40,229.64	6,394.36	86%
125	1110	Mtnc Wkr-Simmons	46,624	3,391.88	40,435.82	6,188.18	87%
126	1122	PT Maintenance Wkr	0	0.00	0.00	0.00	0%
127	1122	Weekday & Weekend Bldg Monitor	23,840	3,824.00	27,992.25	-4,152.25	117%
128		Sub-Total	474,646	\$ 32,578.70	362,943.35	111,702.65	76%
129	1210	Retirement	36,064	2,186.21	25,889.56	10,174.44	72%
130	1220	OASDI	35,836	2,503.41	27,524.02	8,311.98	77%
131	1230	Insurance	113,442	8,292.27	76,025.66	37,416.34	67%
132	1240	Worker's Comp.	54,376	0.00	34,873.00	19,503.00	64%
133	1250	Unemployment	2,804	155.45	1,173.23	1,630.77	42%
134		Sub-Total	242,522	13,137.34	165,485.47	77,036.53	68%
135		TOTAL	717,167	45,716.04	528,428.82	188,738.18	74%
136	SERVICES & SUPPLIES						
137	2005	Ads/Leg Notice	0	0.00	0.00	0.00	0%
138	2035	Educ/Trng	500	0.00	103.44	396.56	21%
139	2039	Empl Trans	150	255.45	255.45	-105.45	170%
140	2061	Memberships	150	0.00	150.00	0.00	100%
141	2076	Office Sups	500	64.10	801.64	-301.64	160%
142	2104	Agri/Hort	2,000	96.98	1,813.74	186.26	91%
143	2111	Bldg Mtnc Svc	2,500	0.00	2,483.08	16.92	99%
144	2112	Bldg Mtnc Sups	7,500	543.66	7,063.68	436.32	94%
145	2122	Chem Sups	2,500	649.62	1,353.56	1,146.44	54%
146	2131	Elec Sys SVC	3,000	0.00	2,709.32	290.68	90%
147	2132	Elec Sys Sup	1,000	97.36	797.36	202.64	80%
148	2142	Land Imp Sup	20,000	727.26	10,274.54	9,725.46	51%
149	2151	Mech Sys Svc	0	0.00	0.00	0.00	0%
150	2162	Paint Sups	1,000	0.00	273.64	726.36	27%
151	2168	Plumbing Sups	8,000	2,638.65	7,309.23	690.77	91%
152	2191	Electricity	40,000	3,091.35	37,978.38	2,021.62	95%
153	2192	Natural Gas	3,000	91.87	6,500.29	-3,500.29	217%
154	2193	Refuse	12,000	601.59	11,014.02	985.98	92%
155	2195	Sewage	5,500	-39.89	5,096.16	403.84	93%
156	2197	Tele/Teleg	2,200	93.45	1,436.54	763.46	65%
157	2198	Water	100,000	4,773.93	75,246.66	24,753.34	75%
158	2205	Auto Mtnc Svc	12,000	0.00	12,138.07	-138.07	101%
159	2206	Auto Mtnc Sup	0	0.00	0.00	0.00	0%
160	2211	Constr Equip Svc	4,500	0.00	2,097.07	2,402.93	47%
161	2212	Constr Equip Sup	0	0.00	0.00	0.00	0%
162	2226	Expend Tools	5,000	352.01	4,135.00	865.00	83%
163	2236	Fuels & Lubes	16,000	822.50	6,791.90	9,208.10	42%
164	2275	Rents & Leases	17,000	2,064.38	14,133.36	2,866.64	83%
165	2281	Shop Equip Svc	1,200	0.00	760.88	439.12	63%
166	2282	Shop Equip Sup	0	0.00	0.00	0.00	0%
167	2292	Other Equip	10,000	3,329.34	8,375.88	1,624.12	84%
168	2314	Clothing	3,000	0.00	2,294.11	705.89	76%
169	2321	Cust Svc	0	0.00	0.00	0.00	0%
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	A	B	C	D	E	F	G
172	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
173	2322	Cust Sup	14,000	1,340.62	13,339.58	660.42	95%
174	2444	Medical Sup	300	0.00	341.76	-41.76	114%
175	2591	Other Prof Svc	85,000	661.00	75,671.84	9,328.16	89%
176	2898	Other Oper Exp	0	0.00	0.00	0.00	0%
177		TOTAL	379,500	22,255.23	312,746.18	66,753.82	82%
178							
179							
180	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
181	FIXED ASSETS						
182	4201	Building Improvement	105,000	0.00	103,374.00	1,626.00	98%
183	4202	Structures & Imp	545,743	4,673.75	488,204.58	57,538.42	89%
184	4303	Other Equip	82,200	50.00	82,177.69	22.31	100%
185			732,943	4,723.75	673,756.27	59,187	92%
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229	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
230		<u>DISTRICT TOTALS</u>					
231	<u>SALARIES & BENEFITS</u>						
232	1110	FULL TIME SALARIES	935,136	51,283.56	744,017.89	191,118.11	80%
233	1122	PART TIME SALARIES	182,340	54,489.23	134,811.36	47,528.64	74%
234	1210	RETIREMENT	74,810	5,054.11	52,031.62	22,778.38	70%
235	1220	OASDI	85,011	5,622.42	65,595.66	19,415.34	77%
236	1230	INSURANCE	176,884	14,181.50	128,308.51	48,575.49	73%
237	1240	WORKER'S COMP	71,066	0.00	40,953.00	30,113.00	58%
238	1250	UNEMPLOYMENT	9,524	212.53	3,160.33	6,363.67	33%
239	1000	SALARIES/BENEFITS	1,534,771	98,832.88	1,168,878.37	365,892.63	76%
240							
241	<u>SERVICES & SUPPLIES</u>						
242	2005	AD/LEGAL NOTICE	2,500	0.00	664.70	1,835.30	27%
243	2022	BOOKS/SUBS	150	0.00	146.44	3.56	98%
244	2029	BUS/CONF EXP	14,500	929.23	12,104.94	2,395.06	0%
245	2035	EDUC/TRNG	5,000	1,292.21	3,742.18	1,257.82	75%
246	2039	EMPLOY TRANS	3,150	110.70	1,933.76	1,216.24	0%
247	2051	INSURANCE	119,191	0.00	119,191.00	0.00	100%
248	2061	MEMBERSHIPS	12,850	0.00	13,001.00	-151.00	101%
249	2065	FILM SVC	0	0.00	0.00	0.00	0%
250	2076	OFFICE SUPS	11,000	1,137.66	10,536.57	463.43	96%
251	2081	POSTAGE	3,950	5,684.85	7,759.21	-3,809.21	196%
252	2085	PRINTING	3,000	606.75	3,834.71	-834.71	128%
253	2104	AGRI/HORT	2,000	96.98	1,813.74	186.26	91%
254	2111	BLDG MTNC SVC	2,500	0.00	2,483.08	16.92	99%
255	2112	BLDG MTNC SUP	7,500	543.66	7,063.68	436.32	94%
256	2122	CHEM SUPS	2,500	649.62	1,353.56	1,146.44	54%
257	2131	ELEC MTNC SVC	3,000	0.00	2,709.32	290.68	90%
258	2132	ELEC MTNC SUP	1,000	97.36	797.36	202.64	80%
259	2142	LAND IMP SUP	20,000	727.26	10,274.54	9,725.46	51%
260	2151	MECH SYS MTNC	0	0.00	0.00	0.00	0%
261	2162	PAINTING SUPS	1,000	0.00	273.64	726.36	27%
262	2168	PLUMBING SUPS	8,000	2,638.65	7,309.23	690.77	91%
263	2191	ELECTRICITY	40,000	3,091.35	37,978.38	2,021.62	95%
264	2192	NATURAL GAS	3,000	91.87	6,500.29	-3,500.29	217%
265	2193	REFUSE	12,000	601.59	11,014.02	985.98	92%
266	2195	SEWAGE	5,500	-39.89	5,096.16	403.84	93%
267	2197	TELE/TELEG	18,200	1,273.24	14,514.45	3,685.55	80%
268	2198	WATER	100,000	4,773.93	75,246.66	24,753.34	75%
269	2205	AUTO MTNC SVC	12,000	0.00	12,138.07	-138.07	101%
270	2206	AUTO MTNC SUP	0	0.00	0.00	0.00	0%
271	2211	CONSTR EQUIP SVC	4,500	0.00	2,097.07	2,402.93	47%
272	2212	CONSTR EQUIP SUP	0	0.00	0.00	0.00	0%
273	2226	EXPEND TOOLS	5,000	352.01	4,135.00	865.00	83%
274	2236	FUELS / LUBES	16,000	822.50	6,791.90	9,208.10	42%
275	2261	OFF EQUIP MTNC	17,900	0.00	14,867.91	3,032.09	83%
276	2275	RENTS/LEASES	27,000	2,482.64	22,759.98	4,240.02	84%
277	2281	SHOP EQUIP SVCS	1,200	0.00	760.88	439.12	63%
278	2282	SHOP EQUIP SUPS	0	0.00	0.00	0.00	0%
279	2292	OTHER EQUIP SUPS	10,000	3,329.34	8,375.88	1,624.12	84%
280	2314	CLOTHING	8,000	0.00	4,506.52	3,493.48	56%
281	2321	CUST SVC	0	0.00	0.00	0.00	0%
282							
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	A	B	C	D	E	F	G
286	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
287	2322	CUST SUP	14,000	1,340.62	13,339.58	660.42	95%
288	2332	FOOD SUPS	5,700	340.72	4,641.29	1,058.71	81%
289	2444	MED SUPS	2,585	20.26	1,265.23	1,319.77	49%
290	2505	ACCOUNT SVC	34,000	8,755.34	30,854.81	3,145.19	91%
291	2531	LEGAL SVC	15,000	0.00	1,972.50	13,027.50	13%
292	2591	OTHER PROF SVCS	246,000	9,256.51	174,366.14	71,633.86	71%
293	2813	SALES TAX ADJUST.	0	0.00	0.00	0.00	0%
294	2819	REGISTRATION SVC	20,000	0.00	1,887.00	18,113.00	0%
295	2851	RECREATION SVC	20,000	319.00	7,730.59	12,269.41	39%
296	2852	RECREATION SUP	17,000	2,741.22	14,338.72	2,661.28	84%
297	2871	TRANSPORTATION	6,000	0.00	0.00	6,000.00	0%
298	2880	PY EXPEND	0	0.00	0.00	0.00	0%
299	2898	OTHER OPER EXP	16,100	367.67	6,161.63	9,938.37	38%
300	2000	SERVICES/SUPPLIES	899,476	55,031.23	690,339.32	209,136.68	77%
301							
302	FIXED ASSETS						
303	4201	Building IIM	105,000	0.00	103,374.00	1,626.00	0%
304	4202	STRUCT & IMP	1,063,743	4,673.75	615,665.63	448,077.37	0%
305	4303	EQUIPMENT	89,200	256.75	88,210.99	391,527.96	0%
306	4000	FIXED ASSETS	1,257,943	4,930.50	807,250.62	841,231	0%
307							
308							
309	1000	SALARIES & BENE	1,534,771	98,832.88	1,168,878.37	365,892.63	76%
310							
311	2000	SERVICES & SUPP	899,476	55,031.23	690,339.32	209,136.68	77%
312							
313	4000	FIXED ASSETS	1,257,943	4,930.50	807,250.62	841,231	0%
314							
315		CONTINGENCY	150,000	0.00	135,848.00	14,152.00	0%
316							
317		RESERVE	709,828	0.00	0.00	0.00	0%
318							
319							
320		TOTAL	4,552,018	158,794.61	2,802,316.31	1,430,413	62%
321							
322							
323							
324							
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329							
330							

NORTH HIGHLANDS RECREATION & PARK DISTRICT
CFD BILLING REPORT JUNE 2023
(Bills paid in May 2023)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
<u>BENEFITS</u>				
1210	Retirement	VOYA	Apr-23	\$ 304.27
1230	Insurance	CALIFORNIA CHOICE	May-23	\$ 639.01
1230	" " "	COPOWER	May-23	\$ 85.50
1240	" " "	CAPRI		\$ -
	Total			1,028.78
 <u>SERVICES & SUPPLIES</u>				
2191	Electric	SMUD	6696230 7955 Bing Drive PED	\$ 36.37
2191	" " "	SMUD	6696231 7931 Scotland Dr PED	\$ 36.23
2193	Refuse	Republic Service	3929 Karl, 7916 Aztec Way, 6040 Watt	\$ -
2198	Water	CA/American	Cherry Blossom Park 7930 Little Plum IRRG	\$ 54.62
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive	\$ 65.09
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive IRRG	\$ 435.06
2198	" " "	CA/American	Cherry Blossome Park 2794 Napoleon IRRG	\$ 545.56
	TOTAL			\$ 1,172.93
 <u>FIXED ASSETS</u>				
4201	Building Improvement			\$ -
4202	Structures			\$ -
4303	Equipment			\$ -
	TOTAL			\$ -
 Total District Salaries (MAY 2 PAY DAY) \$ 4,483.06				
Total District EDD (MAY 2 PAY DAY) \$ 16.89				
Total District OASDI (MAY 2 PAY DAY) \$ 342.95				
\$ 4,842.90				
 DISTRICT TOTALS				 \$7,044.61

BOARD MEMBER

BOARD MEMBER

BOARD MEMBER

	A	B	C	D	E	F	G	H
1		NORTH HIGHLANDS RECREATION & PARK DISTRICT - CHERRY BLOSSOM PARK						
2		REVENUE REPORT - MAY 2023						
3								
4	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
5	TAXES							
6	9101	Prop Tax - Secured	\$0.00	0.00	0.00	0.00	0.00	
7	9102	Prop Tax - Unsec	\$0.00	0.00	0.00	0.00	0.00	
8	9103	Supp Prop Tax	\$0.00	0.00	0.00	0.00	0.00	
9	9104	Prop Tax Sec Delinquent	\$0.00	0.00	0.00	0.00	0.00	
10	9105	Prop Tax Supp Delinquent	\$0.00	0.00	0.00	0.00	0.00	
11	9106	Prop tax Unitary	\$0.00	0.00	0.00	0.00	0.00	
12	9120	Prop Tax Secured Redemp	\$0.00	0.00	0.00	0.00	0.00	
13	9130	Prop Tax - Prior Unsec	\$0.00	0.00	0.00	0.00	0.00	
14	9140	Prop Tax - Pently	\$0.00	0.00	0.00	0.00	0.00	
15	9196	RDA Residual	\$0.00	0.00	0.00	0.00	0.00	
16		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
17								
18	INTEREST INCOME							
19	9410	Interest Income	\$300.00	0.00	0.00	591.00	-291.00	
20		TOTAL	\$300.00	0.00	0.00	591.00	-291.00	197%
21								
22	USE OF MONEY/PROPERTY							
23	9522	Homeowner Prop Tax	\$0.00	0.00	0.00	0.00	0.00	
24		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
25								
26	IN LIEU TAX							
27	9529	In Lieu Tax	\$0.00	0.00	0.00	0.00	0.00	
28		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
29								
30	MISC. Revenue							
31	9530	Misc. Revenue	\$0.00	0.00	0.00	0.00	0.00	
32		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
33								
34	AID TO LOCAL GOVERNMENT							
35	9531	Aid to Local Government	\$0.00	0.00		0.00	0.00	
36		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
37								
38	REDEVELOPMENT FUNDS							
39	9533	Redevelopment funds	\$0.00	0.00	0.00	0.00	0.00	
40		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
41								
42	STATE AID							
43	9569	State Aid	\$0.00	0.00	0.00	0.00	0.00	
44		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
45								
46	SPECIAL ASSESSMENT							
47	9603	Special Assessment	\$127,066.00	0.00	0.00	126,901.77	164.23	
48		TOTAL	\$127,066.00	0.00	0.00	126,901.77	164.23	100%
49								
50	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
51								
52	9100	Taxes	\$0	0.00	0.00	0.00	0.00	0%
53	9410	Interest Income	\$300	0.00	0.00	591.00	-291.00	0%
54	9522	Homeowner Prop Tax	\$0	0.00	0.00	0.00	0.00	0%
55	9529	In Lieu Tax	\$0	0.00	0.00	0.00	0.00	0%
56	9530	Misc. Revenue	\$0	0.00	0.00	0.00	0.00	0%
57	9531	Aid to Local Government	\$0	0.00	0.00	0.00	0.00	0%
58	9533	Redevelopmnet Funds	\$0	0.00	0.00	0.00	0.00	0%
59	9569	State Aid	\$0	0.00	0.00	0.00	0.00	0%
60	9603	Special Assessment	\$127,066	0.00	0.00	126,901.77	164.23	100%
61								
62		TOTAL	\$127,366	0.00	0.00	127,492.77	-126.77	100%
63								
64		GENERAL RESERVED FUND	\$0					
65		CARRY OVER	\$59,642	0.00	0.00	0.00	59,642.00	0%
66								
67		TOTAL BUDGET	\$187,008	0.00	0.00	\$127,493	59,515.23	68%
68								
69								
70		Total Revenue		0.00				
71								
72								
73								
74								
75								

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1	NORTH HIGHLANDS RECREATION & PARK DISTRICT - CHERRY BLOSSOM PARK						
2	EXPENDITURE REPORT MAY 2023						
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	9,629	0.00	9,134.36	494.64	95%
10		TOTAL	11,284	0.00	10,789.36	494.64	96%
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58	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
59	MAINTENANCE						
60	SALARIES & BENEFITS						
61	1110	Mtnc Wkr-	33,464	3,427.06	33,885.00	-421.00	101%
62	1122	PT Wkr-Seasonal	12,000	1,056.00	10,185.00	1,815.00	85%
63		Sub-Total	45,464	\$ 4,483.06	44,070.00	1,394.00	97%
64	1210	Retirement	2,677	304.27	2,766.31	-89.31	103%
65	1220	OASDI	3,478	342.95	3,409.22	68.78	98%
66	1230	Insurance	6,300	118.86	5,617.79	682.21	89%
67	1240	Worker's Comp.	5,277	0.00	1,900.00	3,377.00	36%
68	1250	Unemployment	490	16.89	146.31	343.69	30%
69		Sub-Total	18,223	782.97	13,839.63	4,383.37	76%
70		TOTAL	63,686	5,266.03	57,909.63	5,776.37	91%
71	SERVICES & SUPPLIES						
72	2104	Agri/Hort	2,000	0.00	0.00	2,000.00	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	1,600	0.00	0.00	1,600.00	0%
76	2191	Electricity	900	72.60	715.72	184.28	80%
77	2193	Refuse	1,200	0.00	900.00	300.00	75%
78	2198	Water	21,700	1,100.33	20,347.02	1,352.98	94%
79	2205	Auto Mtnc Svc	750	0.00	0.00	750.00	0%
80	2211	Constr Equip. Svc	150	0.00	0.00	150.00	0%
81	2226	Expend Tools	300	0.00	300.00	0.00	100%
82	2236	Fuels & Lubes	2,500	0.00	821.72	1,678.28	33%
83	2275	Rents & Leases	1,850	0.00	0.00	1,850.00	0%
84	2281	Shop Equip Serv.	100	0.00	0.00	100.00	0%
85	2292	Other Equip Sups	300	0.00	0.00	300.00	0%
86	2314	Clothing	300	0.00	0.00	300.00	0%
87	2444	Medical Supplies	100	0.00	0.00	100.00	0%
88	2591	Other Prof Svc	1,000	0.00	880.00	120.00	88%
89		TOTAL	35,100	1,172.93	23,964.46	11,135.54	68%
90							
91							
92	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
93	FIXED ASSETS						
94	4201	Building Improvement	0	0.00	0.00	0.00	0%
95	4202	Structures & Imp	9,000	0.00	0.00	9,000.00	0%
96	4303	Other Equip	0	0.00	0.00	0.00	0%
97			9,000	0.00	0.00	9,000.00	0%
98							
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113	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
114		<u>DISTRICT TOTALS</u>					
115		<u>SALARIES & BENEFITS</u>					
116	1110	FULL TIME SALARIES	33,464	3,427.06	33,885.00	-421.00	101%
117	1122	PART TIME SALARIES	12,000	1,056.00	10,185.00	1,815.00	85%
118	1210	RETIREMENT	2,677	304.27	2,766.31	-89.31	103%
119	1220	OASDI	3,478	342.95	3,409.22	68.78	98%
120	1230	INSURANCE	6,300	118.86	5,617.79	682.21	89%
121	1240	WORKER'S COMP	5,277	0.00	1,900.00	3,377.00	36%
122	1250	UNEMPLOYMENT	665	16.89	146.31	518.69	22%
123	1000	SALARIES/BENEFITS	63,686	5,266.03	57,909.63	5,776.37	91%
124							
125		<u>SERVICES & SUPPLIES</u>					
126	2005	Adv/Legal Notice	155	0	155.00	0.00	100%
127	2104	AGRI/HORT	2,000	0.00	0.00	2,000.00	0%
128	2111	Bldg Mtnc. Svcs	200	0.00	0.00	200.00	0%
129	2122	Chemical Supplies	150	0.00	0.00	150.00	0%
130	2142	Land Imp Supplies	1,600	0.00	0.00	1,600.00	0%
131	2191	ELECTRICITY	900	72.60	715.72	184.28	80%
132	2193	REFUSE	1,200	0.00	900.00	300.00	75%
133	2198	WATER	21,700	1,100.33	20,347.02	1,352.98	94%
134	2205	Auto Mtnc Svc	750	0.00	0.00	750.00	0%
135	2211	Constr Equip. Svc	150	0.00	0.00	150.00	0%
136	2226	Expend Tools	300	0.00	300.00	0.00	100%
137	2236	FUELS / LUBES	2,500	0.00	821.72	1,678.28	33%
138	2275	Rents & Leases	1,850	0.00	0.00	1,850.00	0%
139	2281	Shop Equip Serv.	100	0.00	0.00	100.00	0%
140	2292	Other Equip Sups	300	0.00	0.00	300.00	0%
141	2314	Clothing	300	0.00	0.00	300.00	0%
142	2444	Medical Supplies	100	0.00	0.00	100.00	0%
143	2505	Accounting	1,500	0.00	1,500.00	0.00	100%
144	2591	OTHER PROF SVCS	10,629	0.00	10,014.36	614.64	94%
145	2000	SERVICES/SUPPLIES	46,384	0.00	34,753.82	11,630.18	75%
146							
147		<u>FIXED ASSETS</u>					
148	4201	Building IIM	0	0.00	0.00	0.00	0%
149	4202	STRUCT & IMP	9,000	0.00	0.00	9,000.00	0%
150	4303	EQUIPMENT	0	0.00	0.00	0.00	0%
151	4000	FIXED ASSETS	9,000	0.00	0.00	9,000.00	0%
152							
153							
154	1000	SALARIES & BENE	63,686	5,266.03	57,909.63	5,776.37	91%
155							
156	2000	SERVICES & SUPP	46,384	1,172.93	34,753.82	11,630.18	75%
157							
158	4000	FIXED ASSETS	9,000	0.00	0.00	9,000.00	0%
159							
160		CONTINGENCY	30,000	0.00	0.00	30,000.00	0.00
161			0				
162		RESERVE	37,938	0.00	0.00	0.00	0%
163							
164							
165		TOTAL	187,008	6,438.96	92,663.45	56,407	50%
166							
167							
168							
169							

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Pat Williams, Chairperson
Board of Directors

FROM: Larry Mazzuca, Administrator

DATE: June 8, 2023

SUBJECT: Sierra Creek Park Project Update



PROJECT UPDATE

O'Dell Engineering has submitted a request for a Change Order for Sierra Creek Park in the amount not to exceed \$40,000.

BACKGROUND

Sanford Arrowhead is a California rare plant that grows in and around the creek located in Sierra Creek Park. A survey of the site indicates active Sanford Arrowhead plant habit. A survey is required to be done during the months of May to October at least one year prior to construction.

DISCUSSION

The design of the two bridges that cross the creek must avoid disturbance and shading of this plant. A biologist is required to review the site conditions and stake the habitat limits. A survey team must then map the staked limits and add to the current survey map. O'Dell will adjust the current site plan as needed to reduce any impact on the creek habitat. A civil engineer will review this with Sacramento County Planning Department and determine bridge easement and permitting requirements. Additionally, O'Dell is required to get a permit from the County to work around the creek.

Two additional mitigation measures must also be addressed.

- 1) Mitigation Measure D: Western Pond Turtle nesting sites need to be surveyed during May to July. There is no cost estimate at this time.
- 2) Mitigation Measure E: Conduct nesting survey of birds must be completed between February and August. There is no cost estimate at this time.

FINANCIAL PROJECT IMPLICATIONS

O'Dell is seeking additional funding for the Sanford Arrowhead survey. The \$40,000 cost estimate is on the high end. O'Dell hopes to get a lower cost for this work. Mitigation Measures D and E are low cost as they are simply a one day "onsite surveys". If there are issues involving nesting turtles and birds, we likely will be required to provide protection during construction, but only during the months nesting occurs. Costs associated with this effort can be part of the contractor's scope and bid.

All additional costs will be fronted by the District and recovered by reimbursement from the Prop 68 grant.

RECOMMENDATION

Information only. No Board action is required at this time.

There is no need to make budget adjustments to the O'Dell contract at this time. Once O'Dell has provided our District with a specific cost for the Sanford Arrowhead survey work, staff will prepare a budget transfer for Board approval. This will occur after July 1, 2023. There is no cost estimates for surveying the nesting sites at this time; however, if a budget transfer is required, it will requested at a later date.

**NORTH HIGHLANDS
RECREATION AND PARK DISTRICT**

**ADMINISTRATOR
PRELIMINARY BUDGET INTRODUCTION**

FISCAL YEAR 2023-2024

Preliminary Budget

June 8, 2023

I am pleased to present the North Highlands Recreation and Park District Preliminary Budget for Fiscal Year 2023-2024. The budget provides an overview of district General Fund (GF) and Community Facilities District (CFD) operations, projects, and programs as they relate to the district operations. The budget document also identifies the District's organizational structure, and overview of the District's financial condition and summarizes key budget issues and concerns.

The Preliminary Budget is a "working budget". It is a temporary budget that allows the district to operate between July 1 and the Board of Director's (BOD) adoption of the Final Budget in August. Based upon past experience, the BOD can expect to see an increase in revenue (carry-over funds) during Period 13 (July 1 to August). This will be reflected in the FY 2023-2024 Final Budget.

Final Budget

There will likely be a noticeable change in carry-over funds from the Preliminary Budget and the Final Budget. The carry-over funds (new revenues and unspent budgeted funds) will change just about every GF balance. During the past nine-years, during Period 13, revenues have increased as have carry-over funds. Therefore, staff will provide far greater budget detail in the Final Budget. Additionally, the Final Budget will provide recreation program, activity and event detail.

General Fund Budget

The GF budget includes revenues and expenditures that the district collects for regular operations throughout the fiscal year. These funds are considered to be non-restrictive funds which allows for more wide ranging uses by the district.

Revenue

Collectively, GF revenues are currently tracking to come in above year projections. The final revenue numbers for FY 2022-2023 will not be available until adoption of the Final Budget (August 2023). However, the main revenues sources that the district depends upon most (property taxes, facility rentals, leases and recreation programs) are tracking above current budget projections.

Of special note, in the FY 2022-2023 budget, the BOD approved the transfer of \$500,000 from the GF Reserves to be used as seed money for Sierra Creek Park design. The district would use these funds to pay the design firm for work performed. The district would then forward the project invoices to the State of California (State) seeking reimbursement for project expenses (Prop 68 Park Grant). This project will overlap two fiscal years FY 2022-2023 and FY 2023-2024. While the district anticipates spending approximately one-half of the \$500,000 in the current fiscal year, the district has not yet received any reimbursements from the State. The State has indicated that it will take 8-12 weeks for project reimbursement checks to be processed. The district anticipates receiving some partial payments from the State in June 2023. The remaining expenses and reimbursements will occur in FY 2023-2024.

Expenditures

FY 2023-2024 FT Salaries and Employee Benefits are above the approved FY 2022-2023 budget. Some of the increase is attributed to having a full complement of FT staff in FY 2023-2024. The BOD approved a transfer from the Contingency Fund to PT Employee wages and benefits mid-year to fund the implementation of the new after school program held at Capehart Gym. Additional increases were made to benefits including OASDI, Workers Comp, Unemployment and other Insurances. Services and Supplies for FY 2023-2024 are significantly less than budgeted in FY 2022-2023. Overall, the FY 2023-2024 Preliminary Budget expenditures will be lower than the BOD approved FY 2022-2023.

Park Dedication and Developer Impact Fee Funds

In FY 2022-2023, the BOD approved funds from this account to pay for the new children's playground structure at Chardonnay Park. The remaining project funds were funded from the GF. Beginning FY 2023-2024, the district initially anticipated an impact fee fund balance of \$1,242,804; however, on May 31, 2023, the district became aware that The Lakes at Antelope subdivision project has pulled construction permits for their new project in the amount of \$272,508. The new fund balance is \$1,515,312. While the amount is unknown at this time, it is likely that the developer, KB Homes, will pull additional construction permits sometime during the next fiscal year.

Carry-Over Funds

By definition, Carry-Over funds are a combination of excess revenues (revenues collected above projections), and unspent budgeted funds (funds budgeted for expenses but not spent within the fiscal year). Collectively, these funds are then "carried-over" into the next fiscal year's budget. At this time the district anticipates carry-over funds in the amount of \$369,422; however, once "trued up" by the County, the actual carry-over funds identified in the Final Budget have over the past nine years, been significantly larger than identified in the Preliminary Budget.

Revenue Other Account

Revenue Other reflects funds budgeted for the Sierra Creek Park design project. The estimated the district anticipates collecting in FY 2023-2024 is \$275,745. This is what the district anticipates collecting from the State in the next fiscal year; however, this amount could be more or less depending the amount of reimbursement funds received by the district in the current fiscal year.

Secured Property and Other Taxes

This includes 11 property and other tax funds the district routinely receives from the County. As of early May 2023, the district has receive approximately \$13,600 in taxes above projections.

Recreation Program Fees and Charges

The district has received a significant increase in recreation revenue in FY 2022-2023. This has been attributed to the increase in recreation programming which generated new revenues above projections. As a reminder, in FY 2022-2023, the BOD approved a 20% subsidy for fees charged to youth, teen and senior programs. Had this subsidy not been in place the likelihood is that the district would have collected significantly more revenues; however, while statistics are not available to support this, it does seem apparent that this fee subsidy has allowed more families to participate in district programs due to lower fee structures. FY 2023-2024 is the last year of the two-year subsidy program. If the BOD wants to keep this subsidy in place or modify it, it is staff's recommendation that a decision is made before January 1, 2024. This will allow staff time to make necessary revenue and fee adjustments in the following fiscal year.

Full Time Employee Salary Adjustments

For FY 2023-2024, FT salaries have been adjusted by 5.1%. This is the inflation adjustment number which impacts residents living in the Sacramento region. At one point during the past year, this number was above 9%, but has come down in recent months. When real-time salary surveys are not available, the district has used the Consumers Price Index for the West Region to reflect salary adjustments for FT employees. PT salary adjustments have, over the past five years, been subject to the State of California's minimum wage increase program. In general, most of these adjustments have been \$1.00 per hour.

EXPENDITURES BY CATEGORY (Preliminary)

Salaries and Benefits

FY 2022-2023	Approved Budget	\$1,534,771
FY 2022-2023	Year-End Estimate	1,331,903
FY 2023-2024	Proposed Budget	1,714,290

Services and Supplies

FY 2022-2023	Approved Budget	\$ 899,476
FY 2022-2023	Year-End Estimate	807,775
FY 2023-2024	Proposed Budget	778,363

Fund Balances

Contingency Fund	\$ 100,000
Carry-Over Funds (Preliminary Estimate)	369,422
Park Fees 346l (Developer Impact Fees)	1,515,312
GF Balance	1,443,557 *

*In FY 2023-2024, the State of California will reimburse the district approximately \$680,000 in Prop 68 park grant (\$500,000) and per capita grant fees (\$180,000 est.) These funds will return to the GF Reserve which will result in a new reserve fund balance of approximately **\$2,123,557**.

Fixed Assets

HVAC	
Heating, Ventilation and Air Condition Units (2)	\$ 40,000

Structures and Improvements

Park pathway improvements	
Sierra Creek Park Design	
Informational Kiosks (2)	
ADA Park Pathway Improvements	
Park Irrigation Controllers	
Karl Rosario Irrigation Improvements	\$ 370,746

Projects

Park Master Plan Completion	October 2023
Sierra Creek Park Design/Project Bidding	October 2023
Sierra Creek Park Bid Award	November 2023
Sierra Creek Park Project Construction Period	December 2023 – November 2024
ADA Park Pathway Improvements	Spring 2024

Budget Status, Issues and Concerns

BUDGET STATUS:

From a financial perspective, the FY 2023-2024 Preliminary Budget represents a very stable operations budget. Revenues continue to trend upwards; fund balances are or will be the highest they've been since 2014; and, the workforce is stable and productive.

Once the district has recouped Prop 68 funds in 2023-2024 from the State, the district will have a GF balance exceeding \$2.1 million. These funds can be used for practically any purpose by the district. Over the next 2-3 years, The Lakes at Antelope project will add approximately \$3.0 million to the Developer Impact Fee account. Combined with the current impact fee fund balance, the district will have in excess of \$4.0 million dollars available to reinvest into its parks and infrastructure. These are restricted funds and cannot be used for salaries and other GF expenditures.

The Developer Agreement for The Lakes at Antelope will prove to be a huge financial benefit to the district. Like Elverta Park-Cherry Blossom Park CFD, there is a CFD (Community Facilities District) in place for The Lakes at Antelope; however, because there are no recreation improvements or amenities (other than pathways) located within the development, the developer agreement will result in residents of this development having to pay an annual maintenance fee (currently approximately \$480 per year per unit) or approximately \$135,000 plus per year. These maintenance fees can be applied to offset GF maintenance costs in other district parks. The developer agreement does however state that the preferred park where these funds should be earmarked is Sierra Creek. Rather than have the district's GF pay for Sierra Creek Park maintenance, CFD maintenance fees from The Lakes at Antelope can/should be used to pay for the maintenance costs at Sierra Creek Park. Therefore, the GF will not likely have to pay for maintenance of this park. That will be a savings of approximately \$135,000 per year to the GF.

BUDGET ISSUES AND CONCERNS

While the BOD has approved new FT employees in recent budgets, particularly in the recreation division, additional maintenance staff should be considered over the next several years. It is my recommendation that in FY 2024-2025 the district consider adding three FT maintenance workers. 1.5 for GF parks and at least 1.5 for Sierra Creek Park (funded through the CFD).

Employee salaries continue to be an issue with the district. A recommendation to the BOD would be to establish a "baseline" salary scale for each employee position. Traditionally, North Highlands has been in the lower one-third of the twelve area special recreation and park districts. Based on population and service needs, placing district salaried mid-point would seem reasonable.

While the cost of changing the district's retirement plan to PERS is cost prohibitive, possibly raising the current retirement contribution from 8% to 9-10% should be considered.

The BOD may wish to visit the district's GF reserve policy. While maintaining an excellent GF balance, which the district has done, the district may wish to invest portion of the reserve funds in one-time expenditures such as maintenance vehicles, equipment and other fixed assets.

Acknowledgments

I would like to express my appreciation to our dedicated and committed staff. They have and continue to give their best efforts for the betterment of the community. In my opinion, overall the current staff represents the best collective group of individuals I've worked with over the past nine years. They are knowledgeable, and incredibly dedicated and do great work. Their collective contributions are greatly appreciated. I am forever appreciative of the work they do day in and day out. I would like to thank them for a job well done.

RESOLUTION #624

**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 2023/2024 were made, and

THEREFORE, IT IS HEREBY RESOLVED in accordance with Section 29089 of the Government Code, the Preliminary Budget for the Fiscal Year 2023/2024 be and is hereby adopted in accordance with the following:

(1) Salaries and employee benefits	<u>\$1,714,290</u>
(2) Services and supplies	<u>\$ 778,363</u>
(3) Other Charges	<u>0</u>
(4) Fixed Assets:	
(A) Land	<u>0</u>
(B) Structures and Improvements	<u>\$ 370,746</u>
(C) Equipment	<u>\$ 45,000</u>
(5) Expenditure transfer	<u>0</u>
(6) Contingencies	<u>\$ 100,000</u>
(7) Provision for reserve increases	<u>\$ 12,629</u>
 TOTAL BUDGET REQUIREMENTS	 <u>\$3,021,028</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:

2023/2024 FISCAL YEAR PRELIMINARY REVENUE BUDGET - REVISED

CODE	CLASSIFICATION	ACTUAL 2018/2019	ACTUAL 2019/2020	ACTUAL 2020/2021	ACTUAL 2021/2022	BUDGET 2022/2023	ESTIMATE 2022/2023	PRELIMINARY 2023/2024
91910100	Secured Property Tax	1,252,744	1,252,744	1,448,539	1,528,978	1,630,700	1,648,069	1,700,000
91910200	Unsecured Prop. Tax	45,835	45,835	53,094	52,875	53,000	57,095	57,000
91910300	Sup. Prop. Tax	35,078	35,078	37,944	56,085	50,000	54,353	55,000
91910400	Prop Tax Sec Deliq	9,080	9,080	12,109	10,917	11,000	9,804	10,000
91910500	Prop Tax Sup Deliq	1,790	1,790	1,868	1,955	2,000	3,746	3,700
91910600	Prop Tax Unitary	8,441	8,441	8,697	9,278	9,300	11,420	11,400
91912000	Prop. Tax Sec. Redem.	50	50	103	139	0	176	0
91913000	Prop. Tax, Prior Unsec.	494	494	1,109	1,114	750	880	800
91914000	Penalty Cost Prop. Tax	233	233	409	667	400	730	700
91919600	RDA Residual	10,385	10,385	16,346	13,378	12,500	16,000	7,100
91919900	Taxes - Other	0	0	0.39	0.00	0	0	0
94941000	Interest Income	21,593	21,593	6,376	10,736	6,500	18,100	18,100
94942900	Building Rental	52,281	52,281	1,585	31,452	40,000	55,000	60,000
95952200	Homeowners Relief	12,810	12,810	12,946	12,935	13,000	12,912	13,000
95952900	In Lieu Tax	990,000	990,000	67,445	0	100,000	100,000	0
95953000	Misc. Revenue (ASES)	56,689	56,689	85,905	100,197	20,064	20,064	0
95953300	Redevelopment Funds	8,738	8,738	9,518	9,858	10,000	11,500	11,500
95959504	Fiscal Relief Special District	0	0	0	742,013	0	0	0
96964600	Recreation Fees & Charges	208,150	208,150	201,679	101,949	188,800	188,500	295,431
96969000	Leased Property	98,578	98,578	97,357	128,963	128,700	132,130	132,130
91919300	Tax, Sales	0	0	0	0	0	0	0
97979000	Revenue, Other	40,328	40,328	13,578	47,307	706,500	284,356	275,745 Sierra
98987000	Debt Issue	0	0	0	0	0	0	0
9000	TOTAL	2,853,299	2,853,299	2,073,437	2,860,796	2,983,214	2,624,835	2,651,606
7400000	CARRY OVER*							
	Unreserved Fund Balance	273,971	273,971	381,390	1,432,956	1,432,956	369,422	369,422
		3,127,270	3,127,270	2,454,827	4,293,752	4,416,170	2,994,257	3,021,028
088L	Park Dedication Acct							1,284.00
5500000	Park Fees 3461							1,242,804.46
	District Reserve Acct							1,443,557.00

2023/2024 FISCAL YEAR PRELIMINARY EXPENDITURE BUDGET -REVISED

<u>CODE CLASSIFICATION</u>	<u>ACTUAL</u> <u>2018/2019</u>	<u>ACTUAL</u> <u>2019/2020</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>ACTUAL</u> <u>2021/2022</u>	<u>BUDGET</u> <u>2022/2023</u>	<u>ESTIMATE</u> <u>2022/2023</u>	<u>PRELIM</u> <u>2023/2024</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
Salaries and Employee Benefits										
1110 Sal & Wages, FT	669,099	705,449	629,651	669,037	935,136	854,259	998,960	266,423	265,385	467,152
1122 Sal & Wages, PT	214,916	179,398	222,471	167,156	182,340	163,082	259,624	8,925	218,875	31,824
1210 Retirement	54,103	52,710	50,268	47,742	74,810	60,562	81,511	22,908	21,231	37,372
1220 OASDI	65,001	65,514	62,888	61,619	85,011	74,405	96,282	21,064	37,046	38,172
1230 Insurance	116,105	125,048	118,876	121,116	176,884	135,231	191,132	33,755	28,726	128,651
1240 Worker's Comp.	36,290	34,752	42,846	36,572	71,066	40,953	77,611	5,749	13,942	57,920
1250 Unemployment	<u>6,863</u>	<u>5,525</u>	<u>5,439</u>	<u>3,427</u>	<u>9,524</u>	<u>3,411</u>	<u>9,170</u>	<u>735</u>	<u>6,230</u>	<u>2,205</u>
1000 TOTAL	1,162,376	1,168,397	1,132,439	1,106,669	1,534,771	1,331,903	1,714,290	359,559	591,435	763,296
Services & Supplies										
2005 Adv/Leg	758	1,643	464	1,512	2,500	1,265	1,600	1,600	0	0
2022 Bks/Periodicals	251	151	146	146	150	147	150	150	0	0
2029 Bus & Conf Exp	3,219	3,283	705	20,548	14,500	12,200	20,500	10,000	8,000	2,500
2035 Educ & Trng	1,609	437	515	1,101	5,000	3,825	8,000	5,000	2,500	500
2039 Mileage	1,030	795	419	1,686	3,150	2,237	4,250	2,000	2,000	250
2051 Insurance	55,247	64,984	91,002	98,712	119,191	119,191	143,029	143,029	0	0
2061 Memberships	9,830	9,841	9,995	11,370	12,850	13,001	14,150	13,000	700	450
2076 Office Sups	9,371	9,745	6,870	9,442	11,000	11,250	12,000	8,500	2,500	1,000
2081 Postage Sups	4,705	2,597	0	698	3,950	8,700	25,750	750	25,000	0
2085 Printing sups	12,161	5,983	332	1,626	3,000	4,203	4,700	700	4,000	0
2104 Agri/Hort Sups	1,215	1,211	515	778	2,000	2,000	2,000	0	0	2,000
2111 Bldg Mtnc Svcs	1,839	2,578	808	1,807	2,500	2,500	2,500	0	0	2,500
2112 Bldg Mtnc Sups	6,267	8,037	5,136	5,013	7,500	7,500	7,500	0	0	7,500
2122 Chemical Sups	1,124	757	767	441	2,500	1,500	2,500	0	0	2,500
2131 Elec Mtnc Svc	3,400	22,862	3,037	1,079	3,000	4,000	4,000	0	0	4,000
2132 Elec Mtnc Sup	751	1,760	656	0	1,000	1,000	1,000	0	0	1,000
2142 Land Imp sups	13,432	15,022	15,012	16,908	20,000	20,000	20,000	0	0	20,000
2162 Painting Sups	226	1,609	1,518	1,000	1,000	1,000	1,000	0	0	1,000
2168 Plumbing Sups	1,557	1,995	1,367	4,243	8,000	8,000	8,000	0	0	8,000

<u>CODE CLASSIFICATION</u>	<u>ACTUAL</u> <u>2018/2019</u>	<u>ACTUAL</u> <u>2019/2020</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>ACTUAL</u> <u>2021/2022</u>	<u>BUDGET</u> <u>2022/2023</u>	<u>ESTIMATE</u> <u>2022/2023</u>	<u>PRELIM</u> <u>2023/2024</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
2191 Electricity	50,483	40,629	35,776	35,771	40,000	40,000	40,000	0	0	40,000
2192 Nat'l Gas	2,668	2,786	2,802	2,594	3,000	8,000	5,000	0	0	5,000
2193 Refuse	4,962	5,202	8,824	7,725	12,000	12,000	10,000	0	0	10,000
2195 Sewage	6,161	5,363	1,941	5,782	5,500	3,500	5,000	0	0	5,000
2197 Tele & Teleg	13,062	14,544	17,716	18,308	18,200	16,577	19,000	16,000	0	3,000
2198 Water	103,979	94,497	100,814	111,390	100,000	100,000	100,000	0	0	100,000
2205 Auto Mtnc Svcs	7,553	6,424	8,208	15,661	12,000	14,000	12,000	0	0	12,000
2211 Constr Equip Mtnc Svc	6,634	2,307	6,753	5,992	4,500	4,500	4,500	0	0	4,500
2226 Expend Tools	6,203	2,911	2,759	2,735	5,000	5,000	4,000	0	0	4,000
2236 Fuels & Lubes	15,605	12,415	11,244	12,144	16,000	11,000	16,000	0	0	16,000
2261 Off Equip Mtnc Svc	6,848	8,063	4,729	10,723	17,900	16,000	9,000	9,000	0	0
2275 Rents & Leases	17,713	17,429	15,684	18,865	27,000	26,418	26,484	9,484	0	17,000
2281 Shop Equip Svc	726	684	1,072	682	1,200	1,200	1,200	0	0	1,200
2292 Other Equip Mtnc Svcs	6,581	12,775	5,931	9,864	10,000	10,000	10,000	0	0	10,000
2314 Cloth & Per Svcs	7,985	6,279	3,291	7,030	8,000	5,800	7,000	0	3,000	4,000
2322 Custodial Sup	15,423	15,453	15,177	13,702	14,000	14,000	14,000	0	0	14,000
2332 Food Sup	2,381	2,395	810	3,490	5,700	4,459	8,000	1,200	6,800	0
2444 Medical Sup	379	7,096	3,036	1,364	2,585	1,635	1,800	500	1,000	300
2505 Actg Svc	28,305	27,370	28,399	29,251	34,000	30,855	32,850	32,850	0	0
2531 Legal Svc	6,605	2,009	8,280	3,730	15,000	2,325	10,000	10,000	0	0
2591 Other Prof Svc	78,762	333,644	147,604	157,878	246,000	223,500	113,400	23,400	5,000	85,000
2813 BOE	0	-176	0	0	0	0	0	0	0	0
2819 Registration Svc (Election)	2,008	0	28,975	0	20,000	1,887	0	0	0	0
2851 Rec Svcs	7,784	5,069	1,204	6,982	20,000	10,000	20,000	0	20,000	0
2852 Rec Svcs	17,601	4,928	3,336	6,536	17,000	15,000	18,000	0	18,000	0
2871 Transportation	1,473	2,194	0	0	6,000	100	2,000	0	2,000	0
2880 PY Expend	0	0	0	0	0	0	0	0	0	0
2898 Other Oper Exp	13,383	9,994	1,555	7,078	16,100	6,500	6,500	6,500	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
2000 TOTAL	559,259	797,574	605,185	673,387	899,476	807,775	778,363	293,663	100,500	384,200

<u>CODE CLASSIFICATION</u>	<u>ACTUAL</u> <u>2018/2019</u>	<u>ACTUAL</u> <u>2019/2020</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>ACTUAL</u> <u>2021/2022</u>	<u>BUDGET</u> <u>2022/2023</u>	<u>ESTIMATE</u> <u>2022/2023</u>	<u>PRELIM</u> <u>2023/2024</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
<u>FIXED ASSETS</u>										
4201 Building Imp.	85,609.00	29,683.00	0	65,314	105,000	103,374	40,000	0	0	40,000
4202 Struct & Imp	863,755	2,130	0	116,082	1,063,743	647,255	330,746	272,746	18,000	40,000
4200 TOTAL	949,364	31,813	0	181,396	1,168,743	750,629	370,746	272,746	18,000	80,000
4303 Equip	3,484	14,591	32,572	62,820	89,200	88,234	45,000	0	0	45,000
4300 TOTAL	3,484	14,591	32,572	62,820	89,200	88,234	45,000	0	0	45,000
4000 TOTAL	952,848	46,404	32,572	244,216	1,257,943	838,863	415,746	272,746	18,000	125,000
TOTAL	2,674,483	2,012,376	1,770,196	2,024,272	3,692,190	2,978,541	2,908,399	925,968	709,935	1,272,496
CONTINGENCY	0	0	33,495	0	14,152	0	100,000			
RESERVE	0	0	0	0	0	0	12,629			
	2,674,483	2,012,376	1,803,691	2,024,272	3,706,342	2,978,541	3,021,028			

PRELIMINARY BUDGET FY2023/2024 ADMINISTRATION SALARIES & BENEFITS

ADMINISTRATION SALARIES

FULL TIME SALARIES

	<u>ADMINISTRATOR - LARRY (ANNV 3/31)</u>						
{10,917}	\$5,038.62	x	4	PAY PERIODS =	\$20,154.48		
	\$62.98	x	353.5	Vacation pay out =	\$22,263.43		
	\$124.37			LIFE INSURANCE x 12 MONTHS =	\$1,492.44		
	\$1,000.00			INSURANCE STIPEND PER MONTH x 2 MONTHS	\$2,000.00		
	\$400.00			CAR STIPEND PER MONTH x 12 =	\$4,800.00		
	\$40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	\$51,190	
					\$51,190.35		
	<u>ADMINISTRATOR -NEW EMPLOYEE</u>						
{10,917}	\$5,038.62	x	26	PAY PERIODS =	\$131,004.12		
	\$40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	\$131,484	
					\$131,484.12		
	<u>ADMINISTRATIVE SERVICES MGR - STEP 4 - TERRI (ANNIV. 1/1)</u>						
{6939}	\$3,202.62	X	26	PAY PERIODS =	\$ 83,268.12		
	\$40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	\$83,748	

Total Full Time Salaries **\$266,423**

BOARD MEMBERS STIPEND

17	Meetings x	5	Directors x \$105/Mtg=	\$8,925.00		
	Total Board Members Stipend				\$8,925	\$8,925

TOTAL ADMINISTRATION SALARIES **\$275,348**

ADMINISTRATION BENEFITS

<u>EMPLOYEES</u>	<u>RETIREMENT</u>					\$22,908
3	\$266,423	x	8.000%	=	\$21,313.81	
1	\$62.98	x	316.5	=	<u>\$1,594.65</u>	
					\$22,908.46	
	<u>OASDI</u>					\$21,064
	\$275,348	x	7.65%	=	\$21,064.09	
	<u>INSURANCE</u>					\$33,755
	<u>Medical</u>					
2	\$2,481.50			7 MOS =	\$17,370.50	
2	\$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>					
2	\$88.00	x	2x	6 MOS =	\$1,056.00	
2	\$100.00	x	2x	6 MOS =	<u>\$1,200.00</u>	
					\$2,256.00	
	<u>WORKER'S COMP</u>					\$5,749
	\$83,748	x	0.41%	=	\$343.37	
	\$182,674	x	2.29%	=	<u>\$4,183.25</u>	
					\$4,526.61	
	Experience Modification			x	<u>1.27</u>	
					\$5,748.80	
	<u>UNEMPLOYMENT</u>					\$735
	\$21,000	x	3.50%	=	\$735.00	

Total Administration Benefits **\$84,211**

TOTAL ADMINISTRATION SALARIES AND BENEFITS **\$359,559**

PRELIMINARY BUDGET FY2023/20243 RECREATION SALARIES & BENEFITS - REVISED

RECREATION SALARIES

FULL TIME SALARIES

	<u>RECREATION SUPERINTENDENT - (RACH) STEP 3 (Annv. 7/1) (Hired 11/2)</u>						
{7160}	\$3,304.62	x	26	PAY PERIODS =	\$85,920.12	86,400	
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>		
	<u>RECREATION SUPERVISOR - (KAYLA) STEP 2/3 (Hired 9/12)</u>						
{5787}	\$2,670.92	x	21	PAY PERIODS =	\$56,089.32	71,555	
{6494}	\$2,997.23	x	5	PAY PERIODS =	\$14,986.15		
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>		
	<u>RECREATION COORDINATOR - (CHRIS) STEP 2/3 (Hired 9/12)</u>						
{4214}	\$1,944.92	x	5	PAY PERIODS =	\$9,724.60	53,093	
{4425}	\$2,042.31	x	21	PAY PERIODS =	\$42,888.51		
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>		
	<u>RECREATION SPECIALIST - (EVONNE) STEP 4 (Anniv. 7/1) (Hired 6/17)</u>						
{4488}	\$2,071.38	x	26	PAY PERIODS =	\$53,855.88	54,336	
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>		
	Total Full Time Salaries					\$265,385	
	<u>PART TIME RECREATION</u>					\$218,875	
	Total Part Time Salaries					\$218,875	
	TOTAL RECREATION SALARIES					\$484,260	

RECREATION BENEFITS

<u>EMPLOYEE</u>	<u>RETIREMENT</u>			=		
4	\$265,385	x	8.000%	=	\$21,230.77	\$21,231
	<u>OASDI</u>					
	\$484,260	x	7.65%	=	\$37,045.86	\$37,046
	<u>INSURANCE</u>					
	<u>Medical</u>					
4	\$1,937.14	x		7 MOS =	\$13,559.98	
4	\$2,130.85	x		5 MOS =	<u>\$10,654.25</u>	
					\$24,214.23	
	<u>Dental</u>					
4	\$ 88.00	x		6 MOS =	\$2,112.00	
4	\$ 100.00	x		6 MOS =	<u>\$2,400.00</u>	
					\$4,512.00	
	<u>WORKER'S COMP</u>					
(VOL.)	\$484,260	x	2.26%	=	\$10,944.27	\$13,942
	\$1,500	x	2.26%	=	<u>\$33.90</u>	
					\$10,978.17	
	Experience Modification			x	<u>1.27</u>	
					\$13,942.27	
	<u>UNEMPLOYMENT</u>					
	\$178,000	x	3.50%	=	\$6,230.00	\$6,230
	Total Recreation Benefits					\$107,175
	TOTAL RECREATION SALARIES AND BENEFITS					\$591,435

PRELIMINARY BUDGET FY2023/2024 MAINTENANCE SALARIES & BENEFITS

MAINTENANCE DIVISION

FULL TIME SALARIES

<u>PARK SUPERINTENDENT - (SCOTT) STEP 5 (7/1)</u>							
{8195}	\$3,782.31	X	26	PAY PERIODS =	\$98,340.06		\$98,820
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>		
 <u>PARK SUPERVISOR - (SERGIO) STEP 5 (7/1)</u>							
{6478}	\$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 - (KURTIS) STEP3/4 (HIRE 2/6)</u>							
{5876}	\$2,712.00	X	15	PAY PERIODS =	\$40,680.00		\$72,485
{6170}	\$2,847.69	X	11	PAY PERIODS =	\$31,324.59		
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>		
 <u>MAINTENANCE WORKER II - (STEVE) STEP 3/4 (ANNIV. 2/1/2023)</u>							
{4536}	\$2,093.54	X	15	PAY PERIODS =	\$31,403.10		\$56,065
{4763}	\$2,198.31	X	11	PAY PERIODS =	\$24,181.41		
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>		
 <u>MAINTENANCE PERSON - (ERIC) STEP 5 (ANNV. 7/1)</u>							
{4243}	\$1,958.31	X	7	PAY PERIODS =	\$13,708.17		\$13,828
	\$ 40.00			STIPEND PER MONTH (PHONE) X 3 MONTHS =	<u>\$120.00</u>		
 <u>MAINTENANCE PERSON - (RODNEY) STEP 5 (ANNV. 7/1)</u>							
{4243}	\$1,958.31	X	26	PAY PERIODS =	\$50,916.06		\$51,396
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>		
 <u>MAINTENANCE PERSON - (BARRY) STEP 4 (ANNV. 7/1)</u>							
{4041}	\$1,865.08	X	26	PAY PERIODS =	\$48,492.08		\$48,972
	\$ 40.00			STIPEND PER MONTH (PHONE) X 6 MONTHS =	<u>\$480.00</u>		
 <u>MAINTENANCE PERSON - SIMMONS - STEP 5 (ANNV. 7/1)</u>							
{4243}	\$1,958.31	X	26	PAY PERIODS =	\$50,916.06		\$51,396
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>		
Total Full Time Salaries							\$467,152

PART TIME SALARIES

<u>PART TIME MAINTENANCE WORKER</u>							
	\$0.00	X	36	HRS PER WEEK X 52 WEEKS =	\$0.00		\$0
 <u>WEEKDAY & WEEKEND BUILDING MONITOR -</u>							
	\$16.50	x	52	WEEK	<u>\$31,824.00</u>		\$31,824
Total Part Time Salaries							\$31,824

TOTAL MAINTENANCE SALARIES **\$498,976**

MAINTENANCE BENEFITS

<u>EMPLOYEE</u>	<u>RETIREMENT</u>					
9	\$467,152	x	8.000%	=	\$37,372.12	\$37,372
	<u>OASDI</u>					
	\$498,976	x	7.65%	=	\$38,171.63	\$38,172
	<u>INSURANCE</u>					\$128,651
	<u>Medical</u>					
8	\$6,981.05	x		7 MOS =	\$55,848.40	
8	\$7,679.16	x		5 MOS =	<u>\$61,433.28</u>	
					\$117,281.68	
1	\$639.01	x		1 MOS =	\$639.01	
1	\$702.91	x		2 MOS =	<u>\$1,405.82</u>	
					\$2,044.83	
	<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	0	2 MOS =	\$0.00	
1	\$ 100.00	x	3x	1 MOS =	<u>\$300.00</u>	
					\$300.00	
	<u>WORKER'S COMP</u>					
	\$498,976	x	9.14%	=	\$45,606.36	
(VOL.)	\$0	x	9.14%	=	<u>\$0.00</u>	
					\$45,606.36	
	Experience Modification			x	<u>1.27</u>	
					\$57,920.08	\$57,920
	<u>UNEMPLOYMENT</u>					
	\$63,000.00	x	3.50%	=	\$2,205.00	\$2,205
	Total Maintenance Benefits					\$264,319
	TOTAL MAINTENANCE AND BENEFITS					\$763,296

**ADMINISTRATION
PRELIMINARY BUDGET FY2023/2024 SERVICES AND SUPPLIES**

CODE	CLASSIFICATION	BUDGET	DESCRIPTION
2005	Adv/Leg Notice	1,600	Legal posting requirements, ads, etc.
2022	Books/Periodicals	150	Federal/State legal posting requirements.
2029	Bus./Conf Exp	10,000	Board/Staff Conferences and Workshops
2035	Educ/Trng.	5,000	Board and Staff Training
2039	Empl Trans-Mileage	2,000	Board and Administrator mileage reimb.
2051	Insurance	143,029	District liability insurance (CAPRI)
2061	Memberships	13,000	CPRS, CARPD, CSDA andLAFCo
2076	Office Supplies	8,500	Office supplies and equipment
2081	Postage	750	Postage (Stamps)
2085	Printing	700	Letterhead and other printing needs
2197	Telephone/Teleg	16,000	Phone service and Comcast
2261	Office Equip Mtn	9,000	Service/repairs for office equipment
2275	Rents & Leases	9,484	Copier, Phone and County (Compass)
2332	Food Supplies	1,200	Coffee, supplies for interviews & District events
2444	Medical Supplies	500	District medical supplies
2505	Accounting Svc	32,850	District audit fees and County Admini Fees
2531	Legal Services	10,000	BKS Legal Service
2591	Other Prof Services	23,400	Software costs (Adobe/Zoom/Microsoft,Streamline(web page)(3000),ASCAP(400), Consultants(10,000); Master Plan (10,000)
2819	Registration Svcs	0	Election Cost
2898	Other Oper Exp	6,500	Imprest Cash (Petty Cash), Visa and Active Net Charges
2000	TOTAL	293,663	
Fixed Assets			
4202	Struct & Imp	272,746	Sierra Creek - Prop 68
4303	Office Equipment	0	Commercial Storage Stands
4000	TOTAL	272,746	
	GRAND TOTAL:	566,409	

RECREATION
PRELIMINARY BUDGET FY2023/2024 SERVICES AND SUPPLIES

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>DESCRIPTION</u>
2029	Bus./Conf Exp	8,000	Professional Conference (CPRS,NRPA,BOOST)
2035	Educ/Trng	2,500	Employee classes, trainings, Active Net Course
2039	Empl Trans	2,000	Employee mileage reimbursement
2061	Memberships	700	CPRS (4 staff) + Misc. Memberships
2076	Office Sups	2,500	Division office supplies
2081	Postage	25,000	(4) quarterly post card mailings to all NH res
2085	Printing	4,000	(4) Recreation guides/Misc.
2314	Clothing	3,000	Staff clothing and program participation t-shirts
2332	Food Sups	6,800	Program, events, staff trainings, and misc.
2444	Medical Sups	1,000	First aid supplies, First Aid Training Supplies
2591	Other Prof Svcs	5,000	Employee fingerprinting, cell phone bill, marketing materials, "When I Work" program and Spanish translator services.
2851	Recreation Svcs	20,000	Event vendors, program presentation, event attractions, misc.
2852	Recreation Sups	18,000	Program supplies, crafts, small equipment, sports materials, program awards
2871	Transportation	2,000	Program/senior event/field trip transportation
2000	TOTAL	100,500	
<u>Fixed Assets</u>			
4202	Struct & Imp	18,000	Informational Kiosks (Freedom Park and Community Center)
4000	TOTAL	18,000	
	GRAND TOTAL:	118,500	

MAINTENANCE
PRELIMINARY BUDGET FY2023/2024 SERVICES AND SUPPLIES

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>DESCRIPTION</u>
2029	Bus & Conf Exp	2,500	Conferences
2035	Educ/Trng	500	Staff Maintenance Training
2039	Empl Trans	250	Superintendent mileage reimbursement
2061	Memberships	450	CPRS (3)
2076	Office Supplies	1,000	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	4,000	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	8,000	Indoor/Outdoor facility plumbing needs
2191	Electricity	40,000	All indoor and outdoor facilities
2192	Nat'l Gas	5,000	Natural Gas at Strizek, District Offices and Capehart facilities
2193	Refuse	10,000	Trash removal at all district facilities and dump station fees
2195	Sewer	5,000	District facilities and buildings
2197	Telephone	3,000	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	4,000	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	4,000	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.
2898	Other Oper Exp	0	Imprest Cash (Petty Cash)
2000	TOTAL	384,200	

PRELIMINARY BUDGET FY2023/2024 SERVICES AND SUPPLIES

CODE	CLASSIFICATION	BUDGET	DESCRIPTION
FIXED ASSETS			
4201	Building Improvement	40,000	Community Center HVAC
4202	Structure Improvement	40,000	Repair of existing pathways;adding new pathways;park striping;picnic tables(25,000);irrigation at Karl Rosario(15,000).
4303	Equipment	45,000	New truck (40,000);Nine WiFi enabled irrigation controllers (5,000)
4000	TOTAL FIXED ASSETS	125,000	
	GRAND TOTAL:	509,200	

COMMUNITY FACILITIES DISTRICT
ELVERTA PARK-CHERRY BLOSSOM PARK

CFD No. 2016-01

FY 2023-2024
PRELIMINARY BUDGET

BACKGROUND

With the development of 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 subdivision landscape improvements and maintenance. The CFD fee is collected by the county from the homeowner and returned to the district. This fee is restricted and can only be used for costs incurred as part of the CFD.

The district has entered into a Levy Administration Services Agreement with SCI Consulting Group. 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 data base. SCI then finalizes the tax roll, other supporting documents, and materials for the district.

SCI also prepares an Annual CFD Tax Report to ensure compliance with Government Code 50075 et seq, and files the report with the county on behalf of the district. SCI also responds to all public inquires and appeals for the district.

Revenue

There are 223 single family residential units located within the boundaries of the Elverta Park subdivision. For FY 2023-2024, the Bay Area CPI rate is 4.88%. The district will collect \$592.31 in Special Tax Fees per each unit or \$132,085 total. This represents an increase of \$5,019 in total fees collected and \$22.51 more than what was collected per unit in FY 2022-2023.

Expenditures

The approved FY 2022-2023 budget was \$110,070. Estimated expenditures are \$105,283. The FY 2023-2024 Preliminary budget is \$131,120. This includes SCI's administrative cost of \$11,602 and \$9,000 for an informational Kiosk. Additional budgeted expenditures include an increase in PT staff funding; salaries and benefits, horticultural supplies, rents and leases, water and fuels and lubes.

Contingency

\$10,000

Reserves

\$26,052 (FY 2023-2024)

58,323 (FY 2022-2023)

Total \$84,375 Reserves as of July 1, 2023

RESOLUTION #625

**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 2023/2024 were made, and

THEREFORE, IT IS HEREBY RESOLVED in accordance with Section 29089 of the Government Code, the Preliminary Budget for the Fiscal Year 2023/2024 be and is hereby adopted in accordance with the following:

(1) Salaries and employee benefits	\$ 68,468
(2) Services and supplies	\$ 53,652
(3) Other Charges	<u>0</u>
(4) Fixed Assets:	
(A) Land	<u> </u>
(B) Structures and Improvements	\$ 9,000
(C) Equipment	\$ 0
(5) Expenditure transfer	<u> </u>
(6) Contingencies	\$ 10,000
(7) Provision for reserve increases	\$ 26,052
 TOTAL BUDGET REQUIREMENTS	 <u>\$ 167,172</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:

**2023-2024 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 2018/2019</u>	<u>ACTUAL 2019/2020</u>	<u>ACTUAL 2020/2021</u>	<u>ACTUAL 2021/2022</u>	<u>BUDGET 2022/2023</u>	<u>ESTIMATE 2022/2023</u>	<u>PRELIMINARY 2023/2024</u>
94941000		<u>313.00</u>	<u>467.00</u>	<u>330.00</u>	<u>322.00</u>	<u>300.00</u>	<u>300.00</u>	<u>300.00</u>
	TOTAL	313.00	467.00	330.00	322.00	300.00	300.00	300.00
96960300	Special Assessment	62,573.00	188,493.35	118,579.00	121,271.94	127,066.00	127,066	132,085.00
	TOTAL	62,573.00	188,493.35	118,579.00	121,271.94	127,066.00	127,066.00	132,085.00
97979000	Misc Other	<u>0.00</u>	<u>96,945.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>
	TOTAL	0	96,945	0	0	0	0	0
	GRAND TOTAL	62,886.00	92,015.35	118,909.00	121,593.94	127,366.00	127,366.00	132,385.00
7400000	CARRY OVER*							
	Unreserved Fund Balance	<u>0.00</u>	<u>40,194.85</u>	<u>40,194.85</u>	<u>59,642.00</u>	<u>59,642.00</u>	<u>34,787</u>	<u>34,787</u>
	GRAND TOTAL	62,886.00	132,210.20	159,103.85	181,235.94	187,008.00	162,153.00	167,172.00
	CFD - Elverta Park Reserve						\$	84,375.00

**2023-2024 FISCAL YEAR PRELIMINARY
NORTH HIGHLANDS RECREATION AND PARK DISTRICT COMMUNITY FACILITY DISTRICT NO. 2016-01 ELVERTA PARK**

<u>CODE CLASSIFICATION</u>	<u>ACTUAL 2018/2019</u>	<u>ACTUAL 2019/2020</u>	<u>ACTUAL 2020/2021</u>	<u>ACTUAL 2021/2022</u>	<u>BUDGET 2022/2023</u>	<u>ESTIMATE 2022/2023</u>	<u>PRELIM 2023/2024</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
Salaries and Employee Benefits										
1110 Sal & Wages, FT	7,482	17,268	26,582	26,582	33,464	33,897	37,568	0	0	37,568
1122 Sal & Wages, PT	2,704	5,214	10,976	10,976	12,000	8,040	12,000	0	0	12,000
1210 Retirement	478	1,381	1,553	1,553	2,677	2,766	3,005	0	0	3,005
1220 OASDI	779	1,677	2,658	2,658	3,478	3,232	3,792	0	0	3,792
1230 Insurance	1,091	5,702	7,213	7,213	6,300	6,223	6,859	0	0	6,859
1240 Worker's Comp.	0	2,310	3,743	3,743	5,277	1,900	4,754	0	0	4,754
1250 Unemployment	0	78	163	163	490	112	490	0	0	490
1000 TOTAL	12,534	33,631	52,888	52,888	63,686	56,170	68,468	0	0	68,468
Services & Supplies										
2005 Adv/Legal Notice	0	0	155	155	155	155	200	200	0	0
2104 Agri/Hort Sups	0	777	0	0	2,000	1,000	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	1,903	1,331	1,331	1,600	1,600	1,600	0	0	1,600
2191 Electricity	0	295	737	737	900	900	900	0	0	900
2193 Refuse	0	402	0	0	1,200	1,200	1,200	0	0	1,200
2198 Water	0	32,192	29,714	29,714	21,700	28,723	30,000	0	0	30,000
2205 Auto Mtnc Svc	0	1,060	0	0	750	750	750	0	0	750
2211 Constr Equip Serv.	0	710	0	0	150	150	150	0	0	150
2226 Expend Tools	0	232	0	0	300	300	300	0	0	300
2236 Fuels & Lubes	0	2,000	2,000	2,000	2,500	1,200	2,000	0	0	2,000
2275 Rents & Leases	0	0	0	0	1,850	500	1,000	0	0	1,000
2281 Shop Equip Serv.	0	111	0	0	100	100	100	0	0	100
2292 Other Equip Sups	0	3,562	0	0	300	300	300	0	0	300
2314 Clothing	0	0	0	0	300	150	300	0	0	300
2444 Medical Sups	0	0	0	0	100	100	100	0	0	100
2505 Accounting	0	1,500	1,500	1,500	1,500	1,500	1,500	1,500	0	0
2591 Other Prof Svc	10,783	13,016	8,869	8,869	10,629	10,135	10,902	9,902	0	1,000
2000 TOTAL	10,783	57,760	44,306	44,306	46,384	49,113	53,652	11,602	0	42,050

<u>CODE CLASSIFICATION</u>	<u>ACTUAL</u> <u>2018/2019</u>	<u>ACTUAL</u> <u>2019/2020</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>BUDGET</u> <u>2022/2023</u>	<u>ESTIMATE</u> <u>2022/2023</u>	<u>PRELIM</u> <u>2023/2024</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
<u>FIXED ASSETS</u>											
4201 Building Imp.	0	0	0	0	0	0	0	0	0	0	0
4202 Struct & Imp	0	0	0	0	0	9,000	0	9,000	0	0	9,000
4200 TOTAL	0	0	0	0	0	9,000	0	9,000	0	0	9,000
4303 Equip	0	0	0	0	0	0	0	0	0	0	0
4300 TOTAL	0	0	0	0	0	0	0	0	0	0	0
4000 TOTAL	0	0	0	0	0	9,000	0	9,000	0	0	9,000
TOTAL	23,317	91,391	97,194	97,194	97,194	110,070	105,283	131,120	11,602	0	119,518
CONTINGENCY	0	0	0	0	0	30,000	0	\$10,000			
RESERVE	0	0	0	0	0	20,385	0	\$26,052			
	23,317	91,391	97,194	97,194	97,194	149,070	105,283	167,172			

2023-2024 FISCAL YEAR PRELIMINARY
NORTH HIGHLANDS RECREATION AND PARK DISTRICT COMMUNITY FACILITY DISTRICT
NO. 2016-01 ELVERTA PARK

MAINTENANCE DIVISION

FULL TIME SALARIES

	<u>MAINTENANCE PERSON - STEP 5</u>					
{4243}	\$1,958.31	x	19	PAY PERIODS =	\$37,207.89	\$37,568
	\$ 40.00			STIPEND PER MONTH (PHONE) X 9 MONTHS =	<u>\$360.00</u>	
	<u>PART TIME SEASONAL MAINTENANCE WORKER</u>				\$12,000.00	
						<u>\$12,000</u>
	TOTAL FULL-TIME & PART-TIME SALARIES:					\$49,568

MAINTENANCE BENEFITS

<u>EMPLOYEE</u>	<u>RETIREMENT</u>					
1	\$37,568	x	8.000%	=	\$3,005.43	\$3,005
	<u>OASDI</u>					
	\$49,568	x	7.65%	=	\$3,791.94	\$3,792
	<u>INSURANCE</u>					\$6,859
	<u>Medical</u>					
1	\$639.01	x	1x	5 MOS =	\$3,195.05	
1	\$702.91	x	1x	4 MOS =	<u>\$2,811.64</u>	
					\$6,006.69	
	<u>Dental</u>					
1	\$ 88.00	x	1x	4 MOS =	\$352.00	
1	\$ 100.00	x	1x	5 MOS =	<u>\$500.00</u>	
					\$852.00	
	<u>WORKER'S COMP</u>					
	\$49,568	x	9.14%	=	\$4,530.51	
(VOL.)	\$0	x	9.14%	=	<u>\$0.00</u>	
					\$4,530.51	
	Experience Modification			x	<u>1.27</u>	
					\$4,753.74	\$4,754
	<u>UNEMPLOYMENT</u>					
	\$14,000.00	x	3.50%	=	\$490.00	\$490
	Total Maintenance Benefits					<u>\$18,901</u>
TOTAL CHERRY BLOSSOM SALARIES AND BENEFITS						\$68,468

ADMINISTRATION SERVICES FY 2023/2024 FINAL BUDGET
NORTH HIGHLANDS RECREATION AND PARK DISTRICT COMMUNITY FACILITY DISTRICT
NO. 2016-01 ELVERTA PARK

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>DESCRIPTION</u>
2005	Adv/Legal Notice	200	Legal Notice
2505	Accounting	1,500	Cherry Blossom Audit
2591	Other Prof Svcs	9,902	SCI fees(9520); Levies(109)
2000	TOTAL	11,602	
<u>FIXED ASSETS</u>			
4303	Equipment	<u>0</u>	
4000	TOTAL FIXED ASSETS	0	

MAINTENANCE SERVICES FY 2023/2024 FINAL BUDGET
NORTH HIGHLANDS RECREATION AND PARK DISTRICT COMMUNITY FACILITY DISTRICT
NO. 2016-01 ELVERTA PARK

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>DESCRIPTION</u>
2104	Agri/Hort	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	30,000	Water parks & facilities
2205	Auto Mtnc Svc	750	Maintenance Vehicles/Mowers
2211	Constr Equip Serv.	150	
2226	Expend Tools	300	
2236	Fuels & Lubes	2,000	Vehicles/Mowers
2275	Rents & Leases	1,000	
2281	Shop Equip Serv	100	
2292	Other Equip Sups	300	
2314	Clothing	300	
2444	Medical	100	
2591	Other Prof Svcs	1,000	
2000	TOTAL	42,050	
FIXED ASSETS			
4201	Building Improvement	0	
4202	Structure Improvement	9,000	Kiosk
4303	Equipment	0	
4000	TOTAL FIXED ASSETS	9,000	
GRAND TOTAL:		51,050	

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

FY2023-2024 FULL-TIME SALARY SCHEDULE

TITLE:	I	II	III	IV	V
ADMINISTRATOR*	7,298	7,663	8,046	8,448	8,871
PARK SUPERINTENDENT	6,742	7,079	7,433	7,805	8,195
REC. SUPERINTENDENT	6,494	6,819	7,160	7,518	7,894
ADMIN. SERVICES MANAGER	5,994	6,294	6,608	6,939	7,286
RECREATION SUPERVISOR	5,249	5,511	5,787	6,076	6,380
PARK SUPERVISOR	5,330	5,596	5,876	6,170	6,478
OFFICE ASSISTANT	3,735	3,922	4,118	4,323	4,540
RECREATION COORDINATOR	4,014	4,214	4,425	4,646	4,879
RECREATION SPECIALIST	3,877	4,071	4,275	4,488	4,713
MAINTENANCE WORKER II	4,115	4,320	4,536	4,763	5,001
MAINTENANCE WORKER	3,490	3,665	3,848	4,041	4,243

*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

FY2023-2024 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
2023-2024 PART-TIME SALARY SCALE

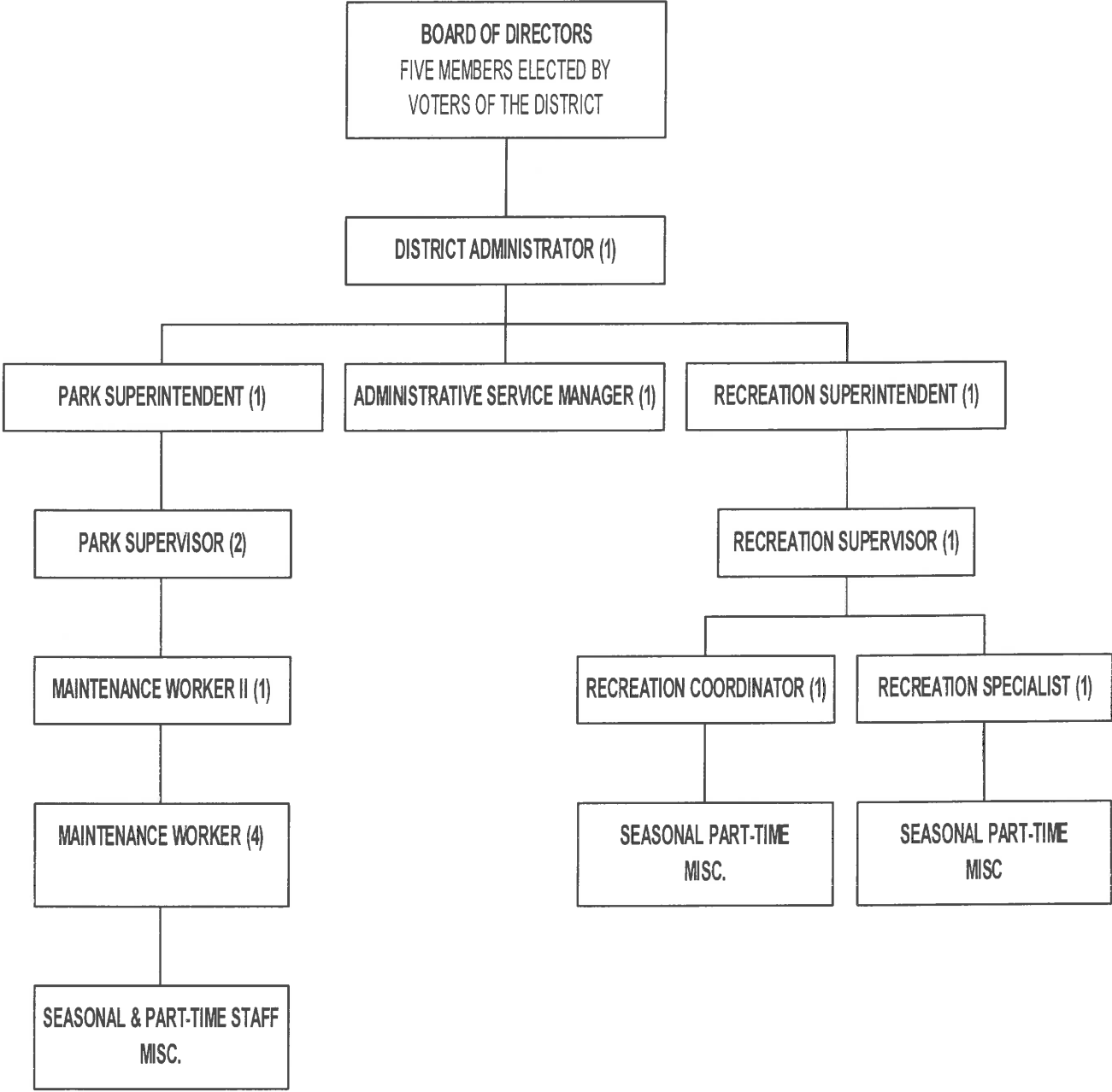
POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
RECREATION DIVISION					
SITE COORDINATOR - SPORTS	\$18.50/HR	\$19/HR	\$19.50/HR	\$20.00/HR	\$20.50/HR
SITE COORDINATOR - DAYCARE	\$18.50/HR	\$19/HR	\$19.50/HR	\$20.00/HR	\$20.50/HR
SR. COORDINATOR (HARVEST TIME)	\$23/HR	\$23.50/HR	\$24/HR	\$24.50/HR	\$25/HR
AQUATICS					
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
RECREATION					
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
MAINTENANCE DIVISION					
FACILITY MONITOR/CUSTODIAN	\$16.50/HR	\$17/HR	\$17.50/HR	\$18.00/HR	\$18.50/HR
MAINTENANCE WORKER (P.T.)	\$16.50/HR	\$17/HR	\$17.50/HR	\$18.00/HR	\$18.50/HR
ADMINISTRATION DIVISION					
OFFICE RECEPTIONIST	\$16.50/HR	\$17/HR	\$17.50/HR	\$18.00/HR	\$18.50/HR

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

Effective July 1, 2023

Revised: 6/8/2023

NORTH HIGHLANDS RECREATION AND PARK DISTRICT ORGANIZATIONAL CHART



NORTH HIGHLANDS RECREATION AND PARK DISTRICT


BOARD AGENDA

TO: Pat Williams, Chairperson
Board of Directors

FROM: Larry Mazzuca, Administrator

DATE: June 8, 2023

SUBJECT: Sacramento LAFCo – Nominations for Special District Commissioner



BACKGROUND

A Special District Selection Committee is electing a regular representative to serve a new 4-year term beginning January 1, 2024. The LAFCO Executive Officer has determined that the business of the Special District Selection Committee will be conducted in writing to elect a regular Special District Representative to Sacramento LAFCo.

This office is currently held by Lindsey Liebig of Herald Fire Protection District. Her term will expire December 31, 2023. The term of office is 4-years.

Nominations are due in writing on or before 5:00 p.m. on July 1, 2023.

Nomination Requirements:

1. Name and district of the nominee.
2. Name of the nominating district; and
3. Signature of the Presiding Officer of the District's Board of Directors or the record of the nomination made by majority vote at an official meeting of your District's Board, certified by the Board Secretary, Clerk of District Manager.

Once the nomination period is closed, the Executive Officer will prepare and distribute by certified mail, one ballot listing valid candidates and voting instructions to each Independent Special District. The one-page statement of qualifications will be included as submitted. The ballot will include the names of all nominees submitted for Office #7. The District must return their ballot to the Executive Officer by the date specified in the voting instructions, which will be at least 30 days from the date the ballots were distributed. Within 14 days of the election date, the Executive Officer will be announced the will of the most votes.

RECOMMENDATION

No staff recommendation.