

North Highlands Recreation and Park District

Elverta Park Community Facilities District

CFD No. 2016-01

Final Budget

With the development of Elverta Park subdivision in 2016, 223 new single family homes were constructed. The Board of Directors elected to enter into a Community Facilities District (CFD). The CFD required buyers, at the time of purchase, to pay an annual maintenance fee to the district for park and landscape maintenance and improvements. The CFD is collected by the county from the homeowners and returned to the district. The CFD fee is restricted to maintenance related expenditures only.

The district has entered into a Levy Administration Services Agreement with SCI Consulting Group, Fairfield, CA. 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 update district database. The firm then finalizes the tax roll, other supporting documents and materials for the district.

The annual CFD Tax Report prepared by SCI meets compliance with Government Cod 50075 et seq, and files it with the district by January 1 after the close fiscal year. On the districts behalf, SCI responds to all public inquires and appeals.

The CPI (Consumers Price Index) rate for this year is 4.24%. The district will collect \$5,174 in additional Special Tax fees this fiscal year. This will result in an annual increase to each homeowner in the amount of \$22.97.

Revenue

223 Residential Units x \$571.15 =	\$127,366
Carry-Over Funds=	<u>59,642</u>
TOTAL REVENUE	\$187,008

Expenditures

Salaries & Benefits	\$ 63,686
Services & Supplies	46,384
Fixed Assets	<u>9,000</u>
TOTAL EXPENDITURES	\$119,070

Contingency Funds	\$30,000
Reserves	<u>\$37,938</u>
TOTAL	\$67,938

TOTAL EXPENDITURES	\$187,008
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*There are no projects planned for Cherry Blossom Park. Equipment will include the purchase and installation of an informational Kiosk (\$9,000).

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

2022-2023 FULL-TIME SALARY SCHEDULE

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

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

FULL TIME EMPLOYEE BENEFITS

- Health Insurance:** The District provides medical coverage for each regular full time employee. The employee has the option of adding and paying for his/her dependents.
- Dental Insurance:** The District provides dental coverage for each regular full time employee. The employee has the option of adding and paying for his/her dependents.
- Life Insurance:** The District provides life insurance for each regular full time employee.
- Retirement:** All regular full time employees are eligible for the District's retirement program. The District pays 100% of the retirement policy, based on an annual percentage (currently 8%) of the employee's wage.
- Vacations:** The District provides the following leave schedule for District full time employees.
- | | | |
|---------------|-------------------------------|------------------------------|
| 1 - 3 years: | 12 days or 96 hours annually | 8 hours per month |
| 3 - 8 years: | 15 days or 120 hours annually | 120 hours 10 hours per month |
| 8 - 15 years: | 20 days or 162 hours annually | 13.5 hours per month |
| 15 years: | 24 days or 192 hours annually | 16 hours per month |
- Employees with less than 15 years service may not accumulate more than 240 hours of vacation. Employees with 15 years of service or more may not accumulate more than 320 hours of vacation.
- Admin. Leave:** Certain exempt management position, as identified in the District Policy Manual, will receive Administrative Leave in the amount of 80 hours per fiscal year.
- Sick Leave:** Regular full time employees shall be entitled to eight (8) hours of sick leave per month. The accrual of sick leave is unlimited for regular full time employees. Part time and temporary employees, will earn one-hour of paid leave for every 30 hours worked, however, sick leave use is limited to 24 hours or three-days per calendar year.

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

2022-2023 FULL-TIME SALARY SCHEDULE

Holidays:

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

Martin Luther King's Birth day

Lincoln's Birthday

Washington Birthday

Memorial Day

Independence day

Labor Day

Personal Holiday

Veteran's Day

Thanksgiving Day

Day After Thanksgiving

Christmas Eve

Christmas Day

New Year's Eve

New Year's Day

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

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>ACTUAL</u> <u>2017/2018</u>	<u>ACTUAL</u> <u>2018/2019</u>	<u>ACTUAL</u> <u>2019/2020</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>ACTUAL</u> <u>2021/2022</u>	<u>PRELIMINARY</u> <u>2022/2023</u>	<u>FINAL</u> <u>2022/2023</u>
94941000	Interest Income	0.00	313.00	467.00	330.00	322.00	300.00	300.00
	TOTAL	0.00	313.00	467.00	330.00	322.00	300.00	300.00
96960300	Special Assessment	0.00	62,573.00	188,493.35	118,579.00	121,271.94	127,066.00	127,066.00
	TOTAL	0.00	62,573.00	188,493.35	118,579.00	121,271.94	127,066.00	127,066.00
97979000	Misc Other	0.00	0.00	96,945.00	0.00	0.00	0.00	0.00
	TOTAL	0	0	96,945	0	0	0	0
	GRAND TOTAL	0.00	62,886.00	92,015.35	118,909.00	121,593.94	127,366.00	127,366.00
7400000	CARRY OVER*							
	Unreserved Fund Balance	0.00	0.00	40,194.85	40,194.85	59,642.00	62,871	59,642
	GRAND TOTAL	0.00	62,886.00	132,210.20	159,103.85	181,235.94	190,237.00	187,008.00
	CFD - Elverta Park Reserve							\$ 58,323.00

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

<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>PRELIM</u> <u>2022/2023</u>	<u>FINAL</u> <u>2022/2023</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
Salaries and Employee Benefits									
1110 Sal & Wages, FT	7,482	17,268	26,582	32,016	33,464	33,464	0	0	33,464
1122 Sal & Wages, PT	2,704	5,214	10,976	11,018	12,000	12,000	0	0	12,000
1210 Retirement	478	1,381	1,553	2,561	2,677	2,677	0	0	2,677
1220 OASDI	779	1,677	2,658	3,399	3,478	3,478	0	0	3,478
1230 Insurance	1,091	5,702	7,213	5,776	6,300	6,300	0	0	6,300
1240 Worker's Comp.	0	2,310	3,743	2,139	5,277	5,277	0	0	5,277
1250 Unemployment	0	78	163	208	665	490	0	0	490
1000 TOTAL	12,534	33,631	52,888	57,117	63,861	63,686	0	0	63,686
Services & Supplies									
2005 Adv/Legal Notice	0	0	155	155	155	155	155	0	0
2104 Agri/Hort Sups	0	777	0	0	2,000	2,000	0	0	2,000
2111 Bldg. Mtnc. Svcs	0	0	0	0	200	200	0	0	200
2122 Chemical Supplies	0	0	0	0	150	150	0	0	150
2142 Land Imp Supplies	0	1,903	1,331	1,400	1,600	1,600	0	0	1,600
2191 Electricity	0	295	737	635	900	900	0	0	900
2193 Refuse	0	402	0	0	1,200	1,200	0	0	1,200
2198 Water	0	32,192	29,714	30,380	21,700	21,700	0	0	21,700
2205 Auto Mtnc Svc	0	1,060	0	600	750	750	0	0	750
2211 Constr Equip Serv.	0	710	0	0	150	150	0	0	150
2226 Expend Tools	0	232	0	0	300	300	0	0	300
2236 Fuels & Lubes	0	2,000	2,000	2,000	2,500	2,500	0	0	2,500
2275 Rents & Leases	0	0	0	0	1,850	1,850	0	0	1,850
2281 Shop Equip Serv.	0	111	0	0	100	100	0	0	100
2292 Other Equip Sups	0	3,562	0	205	300	300	0	0	300
2314 Clothing	0	0	0	200	300	300	0	0	300
2444 Medical Sups	0	0	0	0	100	100	0	0	100
2505 Accounting	0	1,500	1,500	1,500	1,500	1,500	1,500	0	0
2591 Other Prof Svc	10,783	13,016	8,869	9,284	10,629	10,629	9,629	0	1,000
2000 TOTAL	10,783	57,760	44,306	46,359	46,384	46,384	11,284	0	35,100

<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>PRELIM</u> <u>2022/2023</u>	<u>FINAL</u> <u>2022/2023</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
4202 Struct & Imp	0	0	0	0	0	9,000	9,000	0	0	9,000
4200 TOTAL	0	0	0	0	0	9,000	9,000	0	0	9,000
4303 Equip	0	0	0	0	0	0	0	0	0	0
4300 TOTAL	0	0	0	0	0	0	0	0	0	0
4000 TOTAL	0	0	0	0	0	9,000	9,000	0	0	9,000
TOTAL	23,317	91,391	97,194	103,476	119,245	119,070	119,070	11,284	0	107,786
CONTINGENCY	0	0	0	0	0	\$30,992	\$30,000			
RESERVE	0	0	0	0	0	\$40,000	\$37,938			
	23,317	91,391	97,194	103,476	190,237	187,008				

2022-2023 FISCAL YEAR FINAL
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>					
{3775}	\$1,742.31	x	19	PAY PERIODS =	\$33,103.89	\$33,464
	\$ 40.00			STIPEND PER MONTH (PHONE) X 9 MONTHS =	<u>\$360.00</u>	
	<u>PART TIME SEASONAL MAINTENANCE WORKER</u>				\$12,000.00	
						<u>\$12,000</u>
	TOTAL FULL-TIME & PART-TIME SALARIES:					\$45,464

MAINTENANCE BENEFITS

<u>EMPLOYEE</u>	<u>RETIREMENT</u>					
1	\$33,464	x	8.000%	=	\$2,677.11	\$2,677
	<u>OASDI</u>					
	\$45,464	x	7.65%	=	\$3,477.99	\$3,478
	<u>INSURANCE</u>					\$6,300
	<u>Medical</u>					
1	\$579.58	x		5 MOS =	\$2,897.90	
1	\$637.54	x		4 MOS =	<u>\$2,550.16</u>	
					\$5,448.06	
	<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>					
	\$45,464	x	9.14%	=	\$4,155.40	
(VOL.)	\$0	x	9.14%	=	<u>\$0.00</u>	
					\$4,155.40	
	Experience Modification			x	<u>1.27</u>	
					\$5,277.36	\$5,277
	<u>UNEMPLOYMENT</u>					
	\$14,000.00	x	3.50%	=	\$490.00	\$490
	Total Maintenance Benefits					<u>\$18,223</u>
TOTAL CHERRY BLOSSOM SALARIES AND BENEFITS						\$63,686

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

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

MAINTENANCE SERVICES FY 2022/2023 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	21,700	Water parks & facilities
2205	Auto Mtnc Svc	750	Maintenance Vehicles/Mowers
2211	Constr Equip Serv.	150	
2226	Expend Tools	300	
2236	Fuels & Lubes	2,500	Vehicles/Mowers
2275	Rents & Leases	1,850	
2281	Shop Equip Serv	100	
2292	Other Equip Sups	300	
2314	Clothing	300	
2444	Medical	100	
2591	Other Prof Svcs	1,000	
2000	TOTAL	35,100	
FIXED ASSETS			
4201	Building Improvement	0	
4202	Structure Improvement	9,000	Kiosk
4303	Equipment	0	
4000	TOTAL FIXED ASSETS	9,000	
	GRAND TOTAL:	44,100	