

COMMUNITY FACILITIES DISTRICT (CFD)
NO. 2016-01 ELVERTA PARK/CHERRY BLOSSOM PARK

Preliminary –Final Budget Adjustments (CFD)

Since the FY 2024-2025 Preliminary Budget was approved by the Board of Directors on June 13, there was very little change in the budget.

Significant Changes from the Preliminary to the Final Budget

<u>Description</u>	<u>Preliminary</u>	<u>Final</u>	<u>Change</u>
Carry-Over Funds <i>Revised end of year expenditures.</i>	63,476	45,834	<17,642>
Salaries/Benefits <i>Workers Compensation experienced a slight increase.</i>	77,968	78,482	+514
Contingency Fund <i>Revised Carry-Over reduced the contingency fund.</i>	25,000	15,000	<10,000>
Reserve Fund <i>Revised Carry-Over reduced the Reserve Fund.</i>	28,333	20,177	<8,156>
Services/Supplies	53,550	53,550	No change
Fixed Assets	0	0	0

2024-2025 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>2019/2020</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>ACTUAL</u> <u>2021/2022</u>	<u>ACTUAL</u> <u>2022/2023</u>	<u>ACTUAL</u> <u>2023/2024</u>	<u>PRELIMINARY</u> <u>2024/2025</u>	<u>FINAL</u> <u>2024/2025</u>
94941000		<u>467.00</u>	<u>330.00</u>	<u>322.00</u>	<u>2,272.00</u>	<u>3,916.00</u>	<u>1,500.00</u>	<u>1,500.00</u>
	TOTAL	467.00	330.00	322.00	2,272.00	3,916.00	1,500.00	1,500.00
96960300	Special Assessment	<u>188,493.35</u>	<u>118,579.00</u>	<u>121,271.94</u>	<u>127,907.35</u>	<u>133,945.50</u>	<u>136,765.00</u>	<u>136,765.00</u>
	TOTAL	188,493.35	118,579.00	121,271.94	127,907.35	133,945.50	136,765.00	136,765.00
97979000	Misc Other	<u>96,945.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL	96,945	0	0	0	0	0	0
	GRAND TOTAL	92,015.35	118,909.00	121,593.94	130,179.35	137,861.50	138,265.00	138,265.00
7400000	CARRY OVER*							
	Unreserved Fund Balance	<u>40,194.85</u>	<u>40,194.85</u>	<u>59,642.00</u>	<u>52,643.99</u>	<u>45,834.50</u>	<u>63,476</u>	<u>45,834</u>
	GRAND TOTAL	132,210.20	159,103.85	181,235.94	182,823.34	183,696.00	201,741	184,099
	CFD - Elverta Park Reserve						\$	109,156.00

**2024-2025 FISCAL YEAR FINAL
NORTH HIGHLANDS RECREATION AND PARK DISTRICT COMMUNITY FACILITY DISTRICT NO. 2016-01 ELVERTA PARK**

<u>CODE CLASSIFICATION</u>	<u>ACTUAL 2020/2021</u>	<u>ACTUAL 2021/2022</u>	<u>ACTUAL 2022/2023</u>	<u>ACTUAL 2023/2024</u>	<u>PRELIM 2024/2025</u>	<u>FINAL 2024/2025</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
<u>Salaries and Employee Benefits</u>									
1110 Sal & Wages, FT	26,582	32,016	33,885	37,568	39,050	39,050	0	0	39,050
1122 Sal & Wages, PT	10,976	11,018	11,934	11,658	15,000	15,000	0	0	15,000
1210 Retirement	1,553	2,561	2,766	3,005	3,124	3,124	0	0	3,124
1220 OASDI	2,658	3,399	3,543	3,766	4,135	4,135	0	0	4,135
1230 Insurance	7,213	5,776	6,223	9,438	10,896	10,896	0	0	10,896
1240 Worker's Comp.	3,743	2,139	1,900	6,396	5,274	5,788	0	0	5,788
1250 Unemployment	<u>163</u>	<u>208</u>	<u>174</u>	<u>239</u>	<u>490</u>	<u>490</u>	<u>0</u>	<u>0</u>	<u>490</u>
1000 TOTAL	52,888	57,117	60,425	72,070	77,969	78,482	0	0	78,482
<u>Services & Supplies</u>									
2005 Adv/Legal Notice	155	155	155	200	200	200	200	0	0
2104 Agri/Hort Sups	0	0	717	2,000	2,000	2,000	0	0	2,000
2111 Bldg. Mtnc. Svcs	0	0	0	200	200	200	0	0	200
2122 Chemical Supplies	0	0	0	150	150	150	0	0	150
2142 Land Imp Supplies	1,331	1,400	0	1,600	1,500	1,500	0	0	1,500
2191 Electricity	737	635	788	900	900	900	0	0	900
2193 Refuse	0	0	900	1,200	1,000	1,000	0	0	1,000
2198 Water	29,714	30,380	23,616	40,000	40,000	40,000	0	0	40,000
2205 Auto Mtnc Svc	0	600	0	750	750	750	0	0	750
2211 Constr Equip Serv.	0	0	0	150	150	150	0	0	150
2226 Expend Tools	0	0	300	300	300	300	0	0	300
2236 Fuels & Lubes	2,000	2,000	822	2,000	2,000	2,000	0	0	2,000
2275 Rents & Leases	0	0	0	1,000	500	500	0	0	500
2281 Shop Equip Serv.	0	0	0	100	100	100	0	0	100
2292 Other Equip Sups	0	205	0	300	1,000	1,000	0	0	1,000
2314 Clothing	0	200	0	300	300	300	0	0	300
2444 Medical Sups	0	0	0	100	200	200	0	0	200
2505 Accounting	1,500	1,500	1,500	1,500	2,500	2,500	2,500	0	0
2591 Other Prof Svc	<u>8,869</u>	<u>9,284</u>	<u>10,014</u>	<u>10,902</u>	<u>12,690</u>	<u>12,690</u>	<u>10,190</u>	<u>0</u>	<u>2,500</u>
2000 TOTAL	44,306	46,359	38,812	63,652	66,440	66,440	12,890	0	53,550

<u>CODE CLASSIFICATION</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>ACTUAL</u> <u>2021/2022</u>	<u>ACTUAL</u> <u>2022/2023</u>	<u>ACTUAL</u> <u>2023/2024</u>	<u>PRELIM</u> <u>2024/2025</u>	<u>FINAL</u> <u>2024/2025</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
FIXED ASSETS									
4201 Building Imp.	0	0	0	0	0	0	0	0	0
4202 Struct & Imp	0	0	0	9,000	4,000	4,000	0	0	4,000
4200 TOTAL	0	0	0	9,000	4,000	4,000	0	0	4,000
4303 Equip	0	0	0	0	0	0	0	0	0
4300 TOTAL	0	0	0	0	0	0	0	0	0
4000 TOTAL	0	0	0	9,000	4,000	4,000	0	0	4,000
TOTAL	97,194	103,476	99,237	135,722	148,408	148,922	12,890	0	136,032
CONTINGENCY	0	0	0	8,842	25,000	\$15,000			
RESERVE	0	0	0	30,656	28,333	\$20,177			
	97,194	103,476	99,237	153,564	201,741	184,099			

2024-2025 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>					
{4412}	\$2,036.31	x	19	PAY PERIODS =	\$38,689.89	\$39,050
	\$ 40.00	STIPEND PER MONTH (PHONE) X 9 MONTHS =			<u>\$360.00</u>	
	<u>PART TIME SEASONAL MAINTENANCE WORKER</u>				\$15,000.00	
						<u>\$15,000</u>
	TOTAL FULL-TIME & PART-TIME SALARIES:					\$54,050

MAINTENANCE BENEFITS

<u>EMPLOYEE</u>	<u>RETIREMENT</u>					
1	\$39,050	x	8.000%	=	\$3,123.99	\$3,124
	<u>OASDI</u>					
	\$54,050	x	7.65%	=	\$4,134.82	\$4,135
	<u>INSURANCE</u>					\$10,896
	<u>Medical</u>					
1	\$1,068.46	x	1x	5 MOS =	\$5,342.30	
1	\$1,175.31	x	1x	4 MOS =	<u>\$4,701.24</u>	
					\$10,043.54	
	<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>					
	\$54,050	x	10.92%	=	\$5,902.25	
(VOL.)	\$0	x	10.92%	=	<u>\$0.00</u>	
					\$5,902.25	
	Experience Modification			x	<u>1.15</u>	
					\$5,787.59	\$5,788
	<u>UNEMPLOYMENT</u>					
	\$14,000.00	x	3.50%	=	\$490.00	\$490
	Total Maintenance Benefits					<u>\$24,433</u>

TOTAL CHERRY BLOSSOM SALARIES AND BENEFITS **\$78,482**

ADMINISTRATION SERVICES FY 2024/2025 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	2,500	Cherry Blossom Audit
2591	Other Prof Svcs	10,190	SCI fees(10070); Levies(120)
2000	TOTAL	12,890	
<u>FIXED ASSETS</u>			
4303	Equipment	0	
4000	TOTAL FIXED ASSETS	0	

MAINTENANCE SERVICES FY 2024/2025 FINAL BUDGET
NORTH HIGHLANDS RECREATION AND PARK DISTRICT COMMUNITY FACILITY DISTRICT
NO. 2016-01 ELVERTA PARK

CODE	CLASSIFICATION	BUDGET	DESCRIPTION
2104	Agri/Hort	2,000	Landscape material
2111	Bldg Mtnc Svcs	200	
2122	Chemical Supplies	150	
2142	Land Imp Sup	1,500	
2191	Electricity	900	Electricity (parks,lights,bldgs)
2193	Refuse	1,000	Trash removal;dump station
2198	Water	40,000	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	500	
2281	Shop Equip Serv	100	
2292	Other Equip Sups	1,000	
2314	Clothing	300	
2444	Medical	200	
2591	Other Prof Svcs	2,500	
2000	TOTAL	53,550	
FIXED ASSETS			
4201	Building Improvement	0	
4202	Structure Improvement	4,000	
4303	Equipment	0	
4000	TOTAL FIXED ASSETS	4,000	
GRAND TOTAL:		57,550	