

COMMUNITY FACILITIES DISTRICT  
ELVERTA PARK-CHERRY BLOSSOM PARK

CFD No. 2016-01

FY 2023-2024  
PRELIMINARY BUDGET

BACKGROUND

With the development of the Elverta Park subdivision in 2016, NHRPD entered into a Community Facilities District (CFD) agreement with the developer, Silverado Homes. The CFD required buyers, at the time of purchase, to pay an annual fee to the district for park and 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. The district will collect \$607.84 in Special Tax Fees per each unit or \$136,765 total. This represents an increase of \$4,243 in total fees collected and \$19.03 more than what was collected per unit in FY 2023-2024. With the carry over funds of \$63,476 total revenue is \$201,741

EXPENDITURES

The approved FY 2023-2024 budget was \$185,028. The FY 2024-2025 Preliminary budget is \$201,741. Additional budgeted expenditures include an increase in PT staff funding; salaries and benefits, rents and leases, water and fuels and lubes.

Contingency

\$25,000

Reserves

\$84,375 Reserves as of July 1, 2024

**2024-2025 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 2019/2020</u>	<u>ACTUAL 2020/2021</u>	<u>ACTUAL 2021/2022</u>	<u>ACTUAL 2022/2023</u>	<u>BUDGET 2023/2024</u>	<u>ESTIMATE 2023/2024</u>	<u>PRELIMINARY 2024/2025</u>
94941000		<u>467.00</u>	<u>330.00</u>	<u>322.00</u>	<u>2,272.00</u>	<u>300.00</u>	<u>1,636.00</u>	<u>1,500.00</u>
	<b>TOTAL</b>	<b>467.00</b>	<b>330.00</b>	<b>322.00</b>	<b>2,272.00</b>	<b>300.00</b>	<b>1,636.00</b>	<b>1,500.00</b>
96960300	Special Assessment	<u>188,493.35</u>	<u>118,579.00</u>	<u>121,271.94</u>	<u>127,907.35</u>	<u>132,085.00</u>	<u>132,522</u>	<u>136,765.00</u>
	<b>TOTAL</b>	<b>188,493.35</b>	<b>118,579.00</b>	<b>121,271.94</b>	<b>127,907.35</b>	<b>132,085.00</b>	<b>132,521.95</b>	<b>136,765.00</b>
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</u>	<u>0.00</u>
	<b>TOTAL</b>	<b>96,945</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>GRAND TOTAL</b>	<b>92,015.35</b>	<b>118,909.00</b>	<b>121,593.94</b>	<b>130,179.35</b>	<b>132,385.00</b>	<b>134,157.95</b>	<b>138,265.00</b>
740000	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>52,643.00</u>	<u>0</u>	<u>63,476</u>
	<b>GRAND TOTAL</b>	<b>132,210.20</b>	<b>159,103.85</b>	<b>181,235.94</b>	<b>182,823.34</b>	<b>185,028.00</b>	<b>134,157.95</b>	<b>201,741</b>
	<b>CFD - Elverta Park Reserve</b>						<b>\$</b>	<b>84,375.00</b>

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

<u>CODE CLASSIFICATION</u>	<u>ACTUAL 2019/2020</u>	<u>ACTUAL 2020/2021</u>	<u>ACTUAL 2021/2022</u>	<u>ACTUAL 2022/2023</u>	<u>BUDGET 2023/2024</u>	<u>ESTIMATE 2023/2024</u>	<u>PRELIM 2024/2025</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
<b>Salaries and Employee Benefits</b>										
1110 Sal & Wages, FT	17,268	26,582	32,016	33,885	37,568	37,568	39,050	0	0	39,050
1122 Sal & Wages, PT	5,214	10,976	11,018	11,934	12,000	12,000	15,000	0	0	15,000
1210 Retirement	1,381	1,553	2,561	2,766	3,005	3,005	3,124	0	0	3,124
1220 OASDI	1,677	2,658	3,399	3,543	3,792	3,635	4,135	0	0	4,135
1230 Insurance	5,702	7,213	5,776	6,223	9,623	9,438	10,896	0	0	10,896
1240 Worker's Comp.	2,310	3,743	2,139	1,900	6,397	6,396	5,274	0	0	5,274
1250 Unemployment	<u>78</u>	<u>163</u>	<u>208</u>	<u>174</u>	<u>490</u>	<u>462</u>	<u>490</u>	<u>0</u>	<u>0</u>	<u>490</u>
<b>1000 TOTAL</b>	<b>33,631</b>	<b>52,888</b>	<b>57,117</b>	<b>60,425</b>	<b>72,875</b>	<b>72,504</b>	<b>77,968</b>	<b>0</b>	<b>0</b>	<b>77,968</b>
<b>Services &amp; Supplies</b>										
2005 Adv/Legal Notice	0	155	155	155	200	200	200	200	0	0
2104 Agri/Hort Sups	777	0	0	717	2,000	2,000	2,000	0	0	2,000
2111 Bldg. Mtnc. Svcs	0	0	0	0	200	100	200	0	0	200
2122 Chemical Supplies	0	0	0	0	150	150	150	0	0	150
2142 Land Imp Supplies	1,903	1,331	1,400	0	1,600	1,300	1,500	0	0	1,500
2191 Electricity	295	737	635	788	900	900	900	0	0	900
2193 Refuse	402	0	0	900	1,200	1,000	1,000	0	0	1,000
2198 Water	32,192	29,714	30,380	23,616	40,000	40,000	40,000	0	0	40,000
2205 Auto Mtnc Svc	1,060	0	600	0	750	750	750	0	0	750
2211 Constr Equip Serv.	710	0	0	0	150	0	150	0	0	150
2226 Expend Tools	232	0	0	300	300	300	300	0	0	300
2236 Fuels & Lubes	2,000	2,000	2,000	822	2,000	2,000	2,000	0	0	2,000
2275 Rents & Leases	0	0	0	0	1,000	0	500	0	0	500
2281 Shop Equip Serv.	111	0	0	0	100	100	100	0	0	100
2292 Other Equip Svcs	3,562	0	205	0	300	300	1,000	0	0	1,000
2314 Clothing	0	0	200	0	300	150	300	0	0	300
2444 Medical Svcs	0	0	0	0	100	100	200	0	0	200
2505 Accounting	1,500	1,500	1,500	1,500	1,500	1,500	2,500	2,500	0	0
2591 Other Prof Svc	<u>13,016</u>	<u>8,869</u>	<u>9,284</u>	<u>10,014</u>	<u>10,902</u>	<u>9,409</u>	<u>12,690</u>	<u>10,190</u>	<u>0</u>	<u>2,500</u>
<b>2000 TOTAL</b>	<b>57,760</b>	<b>44,306</b>	<b>46,359</b>	<b>38,812</b>	<b>63,652</b>	<b>60,259</b>	<b>66,440</b>	<b>12,890</b>	<b>0</b>	<b>53,550</b>

<u>CODE 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>BUDGET</u> <u>2023/2024</u>	<u>ESTIMATE</u> <u>2023/2024</u>	<u>PRELIM</u> <u>2024/2025</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
<b>FIXED ASSETS</b>										
4201 Building Imp.	0	0	0	0	0	0	0	0	0	0
4202 Struct & Imp	0	0	0	0	9,000	1,200	4,000	0	0	4,000
<b>4200 TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,000</b>	<b>1,200</b>	<b>4,000</b>	<b>0</b>	<b>0</b>	<b>4,000</b>
4303 Equip	0	0	0	0	0	0	0	0	0	0
<b>4300 TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,000</b>	<b>1,200</b>	<b>4,000</b>	<b>0</b>	<b>0</b>	<b>4,000</b>
<b>TOTAL</b>	<b>91,391</b>	<b>97,194</b>	<b>103,476</b>	<b>99,237</b>	<b>136,527</b>	<b>133,963</b>	<b>148,408</b>	<b>12,890</b>	<b>0</b>	<b>135,518</b>
CONTINGENCY	0	0	0	0	8,842	0	\$25,000			
RESERVE	0	0	0	0	30,656	0	\$28,333			
	91,391	97,194	103,476	99,237	154,369	133,963	201,741			

**2024-2025 FISCAL YEAR PRELIMINARY**

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT COMMUNITY FACILITY DISTRICT**

**NO. 2016-01 ELVERTA PARK**

**MAINTENANCE DIVISION**

**FULL TIME SALARIES**

	<b><u>MAINTENANCE PERSON - STEP 5</u></b>					
{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>	
	<b><u>PART TIME SEASONAL MAINTENANCE WORKER</u></b>				\$15,000.00	
						<u>\$15,000</u>
	<b>TOTAL FULL-TIME &amp; PART-TIME SALARIES:</b>					<b>\$54,050</b>

**MAINTENANCE BENEFITS**

<b><u>EMPLOYEE</u></b>	<b><u>RETIREMENT</u></b>					
1	\$39,050	x	8.000%	=	\$3,123.99	<b>\$3,124</b>
	<b><u>OASDI</u></b>					
	\$54,050	x	7.65%	=	\$4,134.82	<b>\$4,135</b>
	<b><u>INSURANCE</u></b>					<b>\$10,896</b>
	<b><u>Medical</u></b>					
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	
	<b><u>Dental</u></b>					
1	\$ 88.00	x	1x	4 MOS =	\$352.00	
1	\$ 100.00	x	1x	5 MOS =	<u>\$500.00</u>	
					\$852.00	
	<b><u>WORKER'S COMP</u></b>					
	\$54,050	x	9.14%	=	\$4,940.16	
(VOL.)	\$0	x	9.14%	=	<u>\$0.00</u>	
					\$4,940.16	
	Experience Modification			x	<u>1.27</u>	
					\$5,274.00	<b>\$5,274</b>
	<b><u>UNEMPLOYMENT</u></b>					
	\$14,000.00	x	3.50%	=	\$490.00	<b>\$490</b>
	<b>Total Maintenance Benefits</b>					<b><u>\$23,919</u></b>

**TOTAL CHERRY BLOSSOM SALARIES AND BENEFITS** **\$77,968**

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

<b><u>CODE</u></b>	<b><u>CLASSIFICATION</u></b>	<b><u>BUDGET</u></b>	<b><u>DESCRIPTION</u></b>
2005	Adv/Legal Notice	200	Legal Notice
2505	Accounting	2,500	Cherry Blossom Audit
2591	Other Prof Svcs	10,190	SCI fees(10070); Levies(120)
<b>2000</b>	<b>TOTAL</b>	<b>12,890</b>	
<b><u>FIXED ASSETS</u></b>			
4303	Equipment	<u>0</u>	
<b>4000</b>	<b>TOTAL FIXED ASSETS</b>	<b>0</b>	

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

<b><u>CODE</u></b>	<b><u>CLASSIFICATION</u></b>	<b><u>BUDGET</u></b>	<b><u>DESCRIPTION</u></b>
2104	Agri/Hort	2,000	Landscape material
2111	Bldg Mtns 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 Mtns 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	
<b>2000</b>	<b>TOTAL</b>	<b>53,550</b>	
<b><u>FIXED ASSETS</u></b>			
4201	Building Improvement	0	
4202	Structure Improvement	4,000	
4303	Equipment	0	
<b>4000</b>	<b>TOTAL FIXED ASSETS</b>	<b>4,000</b>	
	<b>GRAND TOTAL:</b>	<b>57,550</b>	