

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

AGENDA

Regular Meeting of the Board of Directors

HYBRID BOARD MEETING

June 10, 2021 6:30 p.m. - Regular Meeting

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

Phone: (916) 332-7440

WWW.NHRPD.ORG

1. CALL MEETING TO ORDER

2. APPROVAL OF MINUTES

A. Minutes May 13, 2021 Regular Meeting

3. CHAIRPERSON'S REPORT

4. COMMENTS FROM BOARD MEMBERS

5. REPORTS FROM STANDING COMMITTEES:

Budget, Finance & Audit: Chairperson Patrick Williams; Member Crystal Harding – new bus.

Facility Development: Chairperson Beau Reynolds; Member Crystal Harding

Personnel and Policy: Chairperson Patrick Williams; Member Max Semenenko

Programs, Fees and Charges: Chairperson Max Semenenko; Member Beau Reynolds

6. ADMINISTRATOR'S REPORT

A. Recreation Report

B. Park and Facility Maintenance Report

C. Budget Narrative Report

7. CORRESPONDENCE

A. Letter dated 5/27/21 from Matthew Duarte, Executive Director for California Association of Recreation and Park District (CARPD) re: 2021 CARPD Awards of Distinction.

8. COMMENTS AND REPORTS FROM CITIZENS AND ORGANIZATIONS

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

9. UNFINISHED BUSINESS

10. NEW BUSINESS

- A. California Special District Association (CSDA) May/June 2021 COVID-19 Relief Funding Update Presentation
CSDA Public Affairs Field Coordinator Sierra Network Dane Wadlé presents information on COVID-19 Relief Funding Update.
- B. Board Member Resignation Letter
Board action to accept Board Member Matré letter of resignation as of May 27, 2021.
- C. Resolution #601 Approval of the 2021/2022 Fiscal Year Preliminary Budget
Board discussion/action to consider approval of the 2021/2022 Fiscal Year Preliminary Budget. It will be presented by the Budget, Finance, and Audit Committee Chairperson Patrick Williams.
- D. Resolution #602 Approval of the 2021/2022 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 2021/2022 Fiscal Year Cherry Blossom Park Preliminary Budget. It will be presented by the Budget, Finance, and Audit Committee Chairperson Patrick Williams.

11. PAYMENT OF THE BILLS

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

12. ADJOURNMENT

13. DATE, TIME, AND PLACE OF NEXT MEETING

The next regular meeting of the Board of Directors will be on July 8, 2021 at 6:30 p.m. in the North Highlands Recreation Center, 6040 Watt Avenue, North Highlands.

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

IMPORTANT INFORMATION

The North Highlands Recreation and Park District is observing County of Sacramento and State of California Executive Health Orders. The June 10, 2021 Regular Board of Directors meetings have been identified as "Hybrid" meetings. Hybrid means that the Board of Directors and District staff will meet in person, with the public participating using the Zoom meeting format.

Due to limited space in the District's Meeting Board Room, the District will be unable to grant public access to ensure that social distancing requirements are met. The public will however be able to access both meetings remotely using the Zoom meeting format (see page three of the Board Agenda). The June 10th Zoom Meeting ID and Passcode numbers have been included.

Governor Newsom has stated that the State of California will reopen effective June 15th provided that certain COVID-19 health requirements have been met. If this occurs, the July 8 Regular Board of Directors Meeting will be held in person including the Board of Directors, staff and the public.

Public questions will be accepted by the District up to 3:00 p.m. the day of Regular "Hybrid" Board meetings. Please direct your questions to Larry Mazzuca, District Administrator at larry@nhrpd.org. If your question 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. 8-Comments and Reports from Citizens and Organizations.

Join Zoom Meeting

<https://us02web.zoom.us/j/84113392641?pwd=ZWp1L1A2VFo1cEZMeHlpNEw4YXpwQT09>

Meeting ID: 841 1339 2641

Passcode: NHRPDJune

One tap mobile

+16699006833,,84113392641#,,,,*764841050# US (San Jose)

+13462487799,,84113392641#,,,,*764841050# US (Houston)

Dial by your location

+1 669 900 6833 US (San Jose)

+1 346 248 7799 US (Houston)

+1 253 215 8782 US (Tacoma)

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

+1 929 205 6099 US (New York)

Meeting ID: 841 1339 2641

Passcode: 764841050

Find your local number: <https://us02web.zoom.us/j/84113392641?pwd=ZWp1L1A2VFo1cEZMeHlpNEw4YXpwQT09>

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD MEETING MINUTES

REGULAR MEETING OF THE BOARD OF DIRECTORS

**Hybrid Meeting
(In-Person and Zoom)**

Date: May 13, 2021

Time: 6:30 p.m.

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

Member Present: Patrick Williams, Alan Matré, Crystal Harding, Max Semenenko (Ms. Harding arrived at 6:36pm)

Members Absent: Beau Reynolds

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

Guests Present:

CALL MEETING TO ORDER:

Chairperson Williams called the meeting to order at 6:33 p.m.

APPROVAL OF MINUTES:

5/1/21

Motion by Board Member Matré seconded by Board Member Semenenko that the Board of Directors approves the Minutes of the Regular Meeting of April 8, 2021.

AYES: Williams, Matré, Semenenko
NOES: -0-
ABSTAIN: -0-
ABSENT: Harding, Reynolds

CHAIRPERSON'S REPORT:

None

COMMENTS FROM BOARD MEMBERS:

Administrator Larry Mazzuca reported on the absent of Board Member Beau Reynolds who is via zoom. Larry stated that the Brown Act requires elected officials who are not

on site at the schedule meeting can participate provided that they call in and state they are going to be on zoom. Larry stated that if they are at another location that by law they would have to post the agenda at the site they are at and the District would have to note this on the agenda as well stating a Board Member is participating off line. Unfortunately, because of this situation, Director Reynolds will be unable to participate as Director this evening, but that does not prohibit him from observing the meeting. Larry stated that he will send out copies of the Brown Act that addresses this issue to this to the BOD.

Board Member Matré added that the Board member would have to notified the District in advance of what the address they will be at he believes the District has to state this at the beginning of the meeting that they are remotely but wasn't sure if the District has to put this on the agenda.

Administrator Mazzuca stated that he does not have the Brown Act in front of him but he sure that the board member would have to post the agenda at the location they are at and allow the public to access the location. Larry stated again that he would make sure that every board member has a copy of that. He stated that unfortunately it does not address emergency situation.

Board Member Harding added that the month of May is Health Awareness Month.

Board Member Harding stated that she is really likes the North Highlands Face Book page. The posts and photos of district activities were having is really amazing to see.

Board member Harding wants to thank the team for being so patient and supportive of her.

REPORTS FROM STANDING COMMITTEES:

Budget, Finance & Audit: Chairperson Alan Matré; Member Crystal Harding

Facility Development: Chairperson Beau Reynolds; Member Crystal Harding

Personnel and Policy: Chairperson Alan Matré; Member Max Semenenko

Programs, Fees and Charges: Chairperson Max Semenenko; Member Beau Reynolds

ADMINISTRATOR'S REPORT:

Oral report by Administrator Larry Mazzuca was presented with Board comments:

- Larry reported on the CSDA report, AB 339 Brown Act in which would mandate that all local government agencies to provide the public the "option" to attend and provide public comment in-person, over the phone, and online. Instructions for joining the meeting would have been required in the two most spoken languages other than English. He stated that fortunately, thanks to CSDA, member districts, and others, AB 339 has been significantly amended to only apply to cities and counties with populations of 250,000 or more. Special Districts are excluded.
- Larry reported Disability Access Consultants (DAC), he stated that once the Board approves the FY 2021/2022 Preliminary Budget the District will reach out to DAC and begin contracting with them for their service. He stated that CAPRI member agencies, will be eligible to receive a 20% discount of the cost of the compliance services.
- Larry reported on CAPRI Member Updates. Larry stated he would be happy to invite Matthew Duarte, Executive Director of CAPRI to come to one of our future meetings update the Board on insurance related issues.

Chairperson Pat Williams stated he thinks this would be a good idea since we have three new Board Members. In doing so, this would allow Mr. Duarte to introduce himself and discuss the service provided by CAPRI.

Report by Recreation Superintendent Sarah Musser was presented with Board comments:
Chairperson Williams asked if we display the DLP kid's projects or do the kids take them home?

Recreation Superintendent Musser stated a little of both, the Community Center walls are full of the art work.

Board Member Harding asked if Board Members could volunteer for Special Events?

Administrator Mazzuca responded that is certainly possible and to let him know if there are certain special events she or other board members wish to volunteer for.

Board Member Harding stated that Foothill HS pool is under constructions. She asked what other pool use options may be available to the District? Ms. Harding stated that TRUSD trustee Mike Baker indicated that possibly Highlands HS pool may be available.

Administrator Mazzuca stated that the District uses both pools in the past. He stated that the problem with Highlands is that it's more of a competitive swimming pool and that you can't use it for swim lesson due to it doesn't have a shallow end. Larry stated that since Foothill is under construction the District would put a master list of all the different agencies in the area that offer swim lessons of swim lesson options and make that available to the public. Because Foothill is not available for District swim lessons this summer, this master list of "lesson" options could prove to be a valuable resource to the public.

Board Member Matré asked if this would be put on the website.

Larry stated that we could do that too.

Oral report by Recreation Superintendent Sarah Musser on Independent Contract Programs was presented with Board comments.

Sarah reported on AB5 that went into effect on January 1, 2020. She stated that a new "ABC" test was developed to help Recreation and Park Districts determine a true independent contractor vs employee She stated that individuals are presumed to be employees unless all three of the ABC standards are met:

- The individual is free from control and direction in connection with the performance of the service, both under his contract for the performance of service and in fact; and
- The service is performed outside the usual course of the business of the employer; and
- The individual is customarily engaged in an independently established trade, occupation, profession, or business of the same nature as that involved in the service performed.

Sarah stated that the District has develop three options, in compliance with AB5, for current and future clients that wish to partner with us.

- Prospective partners become an employee of the District and the District takes over all aspects of the program.
- Prospective partners become a true contract employee by meeting all of the ABC standards in AB5.

- Prospective partners become renters and rent a District facility to run their program.

Administrator Mazzuca stated that as new potential contractors, renters or employees make program proposals to the District, staff would meet with them to discuss AB5 and determine from the process which category they fall under.

Oral report by Park Superintendent Scott Graham was presented with Board comments:

- Scott reported that the sign board has been taken out. Staff passed the design and review process by the County. It has been forward to the Planning Department and the Building Department. Should be installed by the end of the Fiscal Year.
- Scott stated that he sent an email to all the Board of Directors regarding shirt orders on Polo and hooded sweatshirts.
- Scott reported on major water leaks located at Freedom Park. This continues to be a problem due in large part to a poor design.

Report by Administrator Mazzuca for budget narrative report was presented with no Board comments:

- Larry stated that the expenditure and revenue are in line, in fact they a little bit better. Our expenditures are down and our revenue are up. Larry stated that he and staff will be meeting with the Budget, Finance and Audit Committee (Alan and Crystal) next Thursday at 3:00pm. He stated that the Committee should have their packet, the Administrative Service Manager Smith put it on your desk before the board meeting.
- Larry explained to the BOD that the District has two operating budgets. There is the General Fund Budget which is the main budget and Elverta Park CFD budget. CFD stands for Community Facility District. It is a special tax budget specifically intended for the Elverta Park is the subdivision. The District is responsible for maintaining the park and the surrounding street landscaping's. Families who bought homes in this subdivision pay two fees, a CFD Special Tax fee and secured property tax fee. We have two CFD's one is active and that is Elverta Park and other one is The Lakes of Antelope, 26 acres with 300 homes is currently inactive due to lack of construction.
- Larry stated that it may take a while to fully comprehend both budgets.

CORRESPONDENCE:

None

COMMENTS AND REPORTS FROM STANDING CITIZENS AND ORGANIZATIONS

None

UNFINISHED BUSINESS

A. Reopening Strategy Follow-up – Recreation Programs

Recreation Superintendent Musser follow-up on the District's reopening strategy, recreation programs with board comments.

- Jam in the park: Bucket Beats
- Basketball Skills & Drills
- Park Spotlight Series (Strizek Park, Cherry Blossom Park and Larchmont Park)

NEW BUSINESS

A. District Reopening Plan

Administrator Larry Mazzuca reported on his District Reopening Plan with Board comments:

- Reopening was set for June 15th but may open sooner.
- After June 15, CDC mask and social distancing is no longer need as long as you are fully vaccinated.
- Online registration is around 80%. Sarah is working on where you can do facility rentals online.
- Operating hours was from 8:00am – 5:00pm but staff is recommending to change operating hours to 9:00am – 4:30pm for a six month’s trial basis.

5/2/21

Motion by Board Member Matré seconded by Board Member Semenenko that the Board of Directors approves a trial period ending December 2021 to make the office hours from 9:00am – 4:30pm to start at the District Administrator dates.

AYES: Williams, Matré, Harding, Semenenko
 NOES: -0-
 ABSTAIN: -0-
 ABSENT: Reynolds

B. Office Assistant Job Description Revision

Chairperson Alan Matré reported on the revised Office Assistant Job Description with Board comments. He stated that the one thing he brought up in the new job description on the last page states bilingual preferred, if it beneficial for the District maybe we could up with a differential pay.

5/3/21

Motion by Board Member Matré seconded by Board Member Harding that the Board of Directors approves the new Office Assistant Job Description.

AYES: Williams, Matré, Harding, Semenenko
 NOES: -0-
 ABSTAIN: -0-
 ABSENT: Reynolds

Chairperson Williams asked about the typing requirements which was removed from the new one.

Administrator Mazzuca stated that a typing test is basically obsolete and didn’t believe that the District owned a typewriter.

PAYMENT OF BILLS

Payment of bills for the Month of May 2021 for the District and Cherry Blossom Park was presented with Board comments.

Board Member Matré asked where was the reimbursement fund for Fulton El Camino at in the Billing Report.

Administrative Service Manager Kollorz stated that it was under revenue other.

Board Member Matré asked about the fuel cost for Cherry Blossom can this be justified?

Park Superintendent Graham stated yes, \$2,000 is budgeted for the whole FY.

Board Member Harding asked about the Porta Potty situation at Freedom Park.

Administrator Mazzuca reported on issue why the bathrooms are close at 4:00pm.

- Electronic lock were put on and the homeless found a way to break in and vandalize the bathrooms.
- Closing the restrooms after dust created potential safety issues.
- Decision was made to open a certain time and close a certain time but also to add a porta potty.
- COVID hit we removed the District portable restroom; however, the county place a portable restroom in the part as part of COVID. The District is in the process of adding back another portable restroom. When that occurs, there will be two portable restrooms available to the public 24/7. The newly added portable restroom will meet ADA compliance standards.

5/4/21

Motion by Board Member Matré seconded by Board Member Semenenko that the Board of Directors approves payment of the District’s April 2021 bills.

AYES: Williams, Matré, Harding, Semenenko
 NOES: -0-
 ABSTAIN: -0-
 ABSENT: Reynolds

5/5/21

Motion by Board Member Matré seconded by Board Member Semenenko that the Board of Directors approves payment of Cherry Blossom’s April 2021 bills.

AYES: Williams, Matré, Harding, Semenenko
 NOES: -0-
 ABSTAIN: -0-
 ABSENT: Reynolds

ADJOURNMENT

Chairperson Williams adjourned the meeting at 7:57 p.m.

DATE, TIME AND PLACE OF MEETING

The next regular meeting of the Board of Directors will be on June 10, 2021 at 6:30 p.m. in the North Highlands Recreation Center, 6040 Watt Avenue, North Highlands, CA

Signature

Signature

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Larry Mazzuca, Administrator
FROM: Sarah Musser, Recreation Superintendent
DATE: June 10, 2021
SUBJECT: Recreation Division Report

Expanded Learning Afterschool Program

- Twin Rivers Unified School District's, Expanded Learning Program Rep, Jenelle, visited Raccoon Club virtually for a quality assurance assessment.
 - Staff received all positive remarks
 - Staff made program adjustment to reflect her suggestions from the first quality assurance assessment.
- Mad Science final virtual visits ended on May 26, and the students had a great time!
- Staff have planned a virtual event week for the students for the last week: award ceremony, edible cookie dough activity, movie with popcorn goody bags, and student choice.
- FINAL supply distribution at Ridgepoint included their popcorn goody bags and raffles!

Distance Learning Support Program

- Held the final staff training on 5/15.
 - Training topics included: tantrum tips and tricks, future program offerings, end of year party, and assigning awards to students for their year-end party.
- Fruit Friday continues to be a huge success!
- Students completed their iReady diagnostic tests that assesses reading levels and comprehension.
- Students showed HUGE improvements from the beginning of the second semester – this was a goal for staff
 - Students improved from an overall class score of low 60% to high 70%!
 - Reward is: movie, otter pops, and fruit cups with tajin and chamoy.
- Students completed their final speech, counseling, and mentorship programs the last week of May.
- Held a Pen Pal Picnic where the students who have been writing to each other all semester, finally got to meet and have a picnic lunch together.
 - Student pen pal groups had their supper and enjoyed ice cream sandwiches together.
- Staff are finalizing plans for the end of year party and getting supplies together.
- Popular enrichments for May included: rock painting, and reusable wind chimes.

Summer Kids Camp

- Registration is open and doing very well!
- So far, we have 13 total kids registered throughout the weeks – eight are registered for week 1
- Historically our numbers increase substantially in the two weeks leading up to the start of camp
- Working with Child Action to get the fee schedule & payments squared away
- Staff are making final adjustments to lesson plans and curriculum
 - From there, they will complete an inventory of current supplies and assess what supplies are needed.

Basketball Skills & Drills

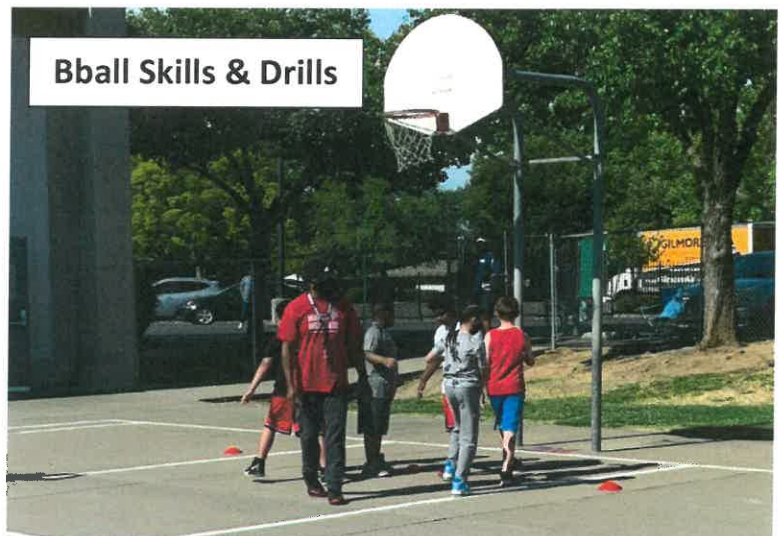
- Two of the three sessions have been completed with 16 total registrants
- The decision was made to combined the 5th/6th grade and the 7th/8th grade division to allow more competition
- Players are having a great time & parents have expressed interest in wanting future mini basketball programs

Freedom Park Pavilion Rentals

- Rentals continue to do very well

Office Assistant Position

- Posted on website, indeed, and LinkedIn
- Already received several applicants



NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

To: Larry Mazzuca, District Administrator
From: Scott Graham, Park and Maintenance Superintendent
Date: June 10, 2021
Subject: Park/Maintenance Report

PARK MAINTENANCE UPDATE:

- Weekly mowing, pruning, edging, trimming and blowing of all District parks and facilities as needed.
- Weed abatement continued in May. Staff sprayed herbicides at six District facilities.
- Park signs were re-painted at Freedom, Karl Rosario and Strizek parks.
- Broken bollards were repaired at Chardonnay and Larchmont Parks.
- Staff completed repairs and replacements of sprinkler heads, leaking pipes, broken couplers and irrigation valves at Cherry Blossom, Chardonnay and Karl Rosario parks. At Freedom Park another main line four-inch pipe was repaired after leaking.

FACILITY MAINTENANCE UPDATE:

- The Recreation Center interior was painted in May.
- Outdoor Basketball courts were restriped at five District parks. At the Office Complex, curbs, parking spaces and crosswalks were repainted as well.
- Facility Maintenance Supervisor Sean Kearns assisted with plumbing and irrigation repairs with the park maintenance team.
- Staff has begun the process of creating accounts on various agencies that list surplus items from government agencies.
- At Freedom Park, repairs were made to the informational kiosk and two trash containers damaged by unknown subjects setting fire to them were removed. Replacements will be ordered.

INCIDENT/ACCIDENT REPORT UPDATE:

- At Freedom Park, unknown subjects set fire to three trash can enclosures. Two were damaged beyond repair and use.

PARK AND FACILITY MAINTENANCE PROJECTS SUMMARY:



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 report is listed below for your review. Only parks that had citations, arrests or other police activity are included in this summary:

Monthly activity report for: North Highlands Recreation and Park District
Reporting Period: 2021-05-01 to 2021-05-31

Brock Park Sports Complex

Notice To Appear Issued

No NTAs issued during this reporting period.

Parking Citations Issued

No parking citations issued during this reporting period

Onsite Arrests Made

No onsite arrests made during this reporting period.

Dispatched Calls For Service

1) Date/Time: 2021-05-02 19:28

Description: Text of the call read: Inappropriate activity was occurring inside a vehicle, in the parking lot. Upon arrival, I did not locate the vehicle or subjects described in the event. Other vehicles in the parking lot checked clear.

Disposition: GOA

D.U.I Arrests

No DUI arrests made during this reporting period.

Warrant Arrests

No warrant arrests made during this reporting period.

Warnings Issued

No warnings issued during this reporting period.

Freedom Park

Notice To Appear Issued

No NTAs issued during this reporting period.

Parking Citations Issued

1) Date/Time: 2021-05-01 12:35

V1: 9.36.065(d) SCO Failure to park in designated area

2) Date/Time: 2021-05-01 12:30

V1: 10.16.050(b) SCO Parking in more than one space

3) Date/Time: 2021-05-01 12:25

V1: 4000(a) CVC No current registration

4) Date/Time: 2021-05-15 18:52

V1: 9.36.065(d) SCO Failure to park in designated area

5) Date/Time: 2021-05-15 18:49

V1: 9.36.065(d) SCO Failure to park in designated area

6) Date/Time: 2021-05-30 12:15

V1: 4000(a) CVC No current registration

V2: 10.24.030(b) SCO Prohibited stopping, standing, parking

7) Date/Time: 2021-05-30 12:12

V1: 4000(a) CVC No current registration

V2: 10.24.030(b) SCO Prohibited stopping, standing, parking

V3: 22502(a) CVC Curb parking, right wheel 18" from curb

8) Date/Time: 2021-05-30 23:58

V1: 4000(a) CVC No current registration

V2: 5200(a) CVC Display of two license plates required

9) Date/Time: 2021-05-29 23:54

V1: 4000(a) CVC No current registration

V2: 5200(a) CVC Display of two license plates required

V3: 5204(a) CVC Current registration tabs not properly displayed

10) Date/Time: 2021-05-29 23:42

V1: 4000(a) CVC No current registration

Onsite Arrests Made

No onsite arrests made during this reporting period.

Dispatched Calls For Service

No dispatched calls for service during this reporting period.

D.U.I Arrests

No DUI arrests made during this reporting period.

Warrant Arrests

No warrant arrests made during this reporting period.

Warnings Issued

No warnings issued during this reporting period.

Highlands Community Sports Complex

Notice To Appear Issued

No NTAs issued during this reporting period.

Parking Citations Issued

1) Date/Time: 2021-05-29 23:29

V1: 22500.1 CVC Stopping/Parking in posted fire lane

V2: 9.36.065(e) SCO Parking in park after hours

Onsite Arrests Made

No onsite arrests made during this reporting period.

Dispatched Calls For Service

No dispatched calls for service during this reporting period.

D.U.I Arrests

No DUI arrests made during this reporting period.

Warrant Arrests

No warrant arrests made during this reporting period.

Warnings Issued

No warnings issued during this reporting period.

Larchmont Park**Notice To Appear Issued**

No NTAs issued during this reporting period.

Parking Citations Issued

1) Date/Time: 2021-05-30 23:00

V1: 4000(a) CVC No current registration

2) Date/Time: 2021-05-30 22:58

V1: 4000(a) CVC No current registration

V2: 5200(a) CVC Display of two license plates required

Onsite Arrests Made

No onsite arrests made during this reporting period.

Dispatched Calls For Service

No dispatched calls for service during this reporting period.

D.U.I Arrests

No DUI arrests made during this reporting period.

Warrant Arrests

No warrant arrests made during this reporting period.

Warnings Issued

No warnings issued during this reporting period.

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Pat Williams, Chairperson
Board of Directors

FROM: Larry Mazzuca, Administrator

DATE: June 10, 2021

SUBJECT: May 2021 Budget Narrative Update



EMPLOYEE SALARIES AND BENEFITS

Administration Division:

As of the end of May 2021, monthly and year-to-date expenditures for employee salaries and benefits remains on track at 91% of the budgeted funds.

Recreation Division:

This division includes the Recreation Superintendent, Recreation Supervisor and part time employees. Salary and benefit expenditures for the Superintendent and Supervisor are tracking at approximately 91%. Full time salaries are spread out over 26 pay periods with two months of the year full time employees will receive three pay checks. Part time and Part time ASES staff expenditures are tracking at 79% and 77%. This can be a bit misleading as part time payroll expenditures are not evenly distributed between the fiscal year. Overall, recreation employee salaries and benefits are tracking at 84% for the year.

Maintenance Division:

This division includes the Parks and Facilities Superintendent, Parks Supervisor, Facility Maintenance Supervisor, Park Foreman (vacant), four Park Maintenance Workers (MW) and part time employees. Including salaries and benefits, this division is tracking at 84% of budget. The Maintenance Division is tracking lower than the other two divisions at this time because several full time positions remained unfilled for 3-5 months.

SERVICES AND SUPPLIES

Administration Division:

As of the end of April 2021, expenditures for Services and Supplies are at 86% of budget. Unlike full time employee salaries, some expenditures occur when certain supplies are required or during certain times of the year. This budget includes expenditures for medical insurance (all employees), memberships (Administrator and BOD), Accounting Services (District wide), legal services, equipment rents and leases and other professional services. Many of the charges to these accounts are billed to the district on quarterly or twice per year basis. This is why you will frequently see budget expenditures from this account fluctuate throughout the year; however, staff anticipates that at the end of June 2021, expenditures will come in right at or near the budgeted amount.

Recreation Division:

Expenditures for the Services and Supplies budget for the Recreation Division generally fluctuates throughout the year. In normal (pre-Covid) times, expenditures are usually less in the fall and winter months, but larger in the spring and summer. This is program related. For this year, much of the demand for purchasing supplies is directly tied into the Distance Learning Program needs. As of the end of March 2021, the Recreation Division has spent only 31% of its budgeted funds. It is likely that expenditures will come in under budget at the end of June 2021.

Maintenance Division:

Maintenance Division expenditures are seasonally based. Higher expenses occur in the spring and summer and fewer expenses in the fall and winter. An example would be water consumption. Staff usually turn off water to our parks in the fall and turn it back on in April. When it rains, there is less water required to irrigate parks and other green belt areas. Depending upon the amount of rain received and the conditions of the park turf, water to our park system may be turned on earlier than later than usual. Landscaping supplies (flowers, plants, and Fibar (synthetic wood chips placed in and around our playground equipment) are usually purchased and installed in the spring. Therefore, you may see little expenditure activity in these accounts until later in the fiscal year. Fuels, lubes and auto maintenance can vary throughout the year depending upon when certain vehicles and equipment needs maintenance and service, and when invoices are received by the district for fuel purchase. As of the end of May 2021, expenditures for the Maintenance Division are at 79% of budget.

FIXED ASSETS

This account includes Building Improvements, Structure Improvements and purchase of Other Equipment. This fiscal year there is no budget for these accounts and not expenditures made.

COMBINED OVERALL EXPENDITURES – As of April 30, 2021

| | |
|--|-----|
| ▪ Salaries and Benefits (Administration, Recreation and Maintenance Divisions) | 85% |
| ▪ Services and Supplies (Administration, Recreation and Maintenance Divisions) | 80% |
| ▪ Contingency Fund | 83% |
| ▪ District Reserve (GF) | 0% |
| ▪ Fixed Assets (GF) | 45% |
| TOTAL | 73% |

BUDGET EXPENDITURE TOTALS – As of April 30, 2021

| <u>BUDGET</u> | <u>MONTH</u> | <u>EXPENDED</u> | <u>BALANCE</u> | <u>%</u> |
|---------------|--------------|-----------------|----------------|----------|
| \$2,452,337 | \$129,521 | \$1,786,905 | \$378,505 | 73% |

BUDGET REVENUE TOTALS – As of May 31, 2021

As of May 31, 2021, the District has unrealized revenues of <\$20,501>. Between payments currently owed the District through early June from TRUSD for the Distance Learning Program, ASES Program, Park Rentals and Leases, the District anticipates receiving approximately \$110,000 in additional revenues from these programs. Additional revenues are anticipated from other programs and Period 13.



May 27, 2021

Mr. Larry Mazzuca
North Highlands Recreation and Park District
6040 Watt Avenue
North Highlands, CA 95660

VIA EMAIL ONLY

Re: 2021 CARPD Awards of Distinction

Dear Mr. Mazzuca:

Thank you for submitting your nominations for the 2021 CARPD Awards of Distinction. On behalf of the CARPD Board, I wanted to be the first to offer you and your District our congratulations! Your District has been selected to receive the CARPD Award of Distinction **Outstanding Innovation: NHRPD Distance Learning Program**.

The Awards will be presented during the 2021 CARPD Awards Banquet starting at 5:30 PM on Thursday, June 24, 2021 at the Hyatt Regency Monterey Hotel & Spa in Monterey, CA.

Unfortunately, the **Outstanding District Employee** Award nominations were not selected to receive an award this year. We received several applications in the various categories, which made the selection process very difficult for our Awards Committee.

Again, thank you for participating in this year's CARPD Award of Distinction Program and congratulations to you, your team, and your Board for this great accomplishment.

Sincerely,

A handwritten signature in blue ink that reads "Matthew Duarte".

Matthew Duarte
Executive Director

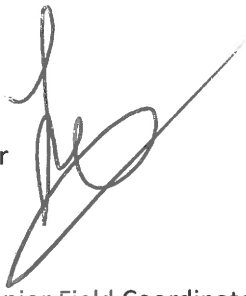
NORTH HIGHLANDS RECREATION AND PARK DISTRICT
BOARD OF DIRECTORS

TO: Pat Williams, Chairperson
Board of Directors

FROM: Larry Mazzuca, Administrator

DATE: June 10, 2021

SUBJECT: Presentation Dané Wadle, Senior Field Coordinator – California Special Districts
Association (CSDA)



Dané Wadle is the Senior Field Coordinator for CSDA where he serves as a local liaison to special districts Sierra Nevada region. Dané will be making a presentation on activities associated with CSDA.



TAKE ACTION BRIEF

May/June 2021 – COVID-19 Relief Funding Update

The Governor's May Revise included significant investments that many special districts will have access to for the benefit of their communities and strengthening of local infrastructure.

Unfortunately, the revised budget proposal did not include requested COVID-19 relief funding for all special districts. Between now and June 15, CSDA is rallying all special districts to support passage of critical relief funding within the Governor's proposal, and to request the State Legislature improve upon the budget by addressing the unmet COVID-19 impacts of those special districts thus far left out.

In support of this unified effort on behalf of all special districts, CSDA members are strongly encouraged to email their legislators requesting COVID-19 relief funding for all special districts and attaching CSDA's one-page budget request. The budget request outline and sample email are included in this brief, along with a memo on the key provisions within the American Rescue Plan Act passed by Congress.

What Has CSDA Done Thus Far to Seek COVID-19 Relief Funding for Special Districts?

- **4 federal bills** introduced leading to passage of explicit transfer authority for special district within the American Rescue Plan Act.
- **15 Representatives of California's Congressional Delegation** issued a letter urging the Governor to share relief funding with special districts.
- **2 (both) California U.S. Senators** sent a letter in support of special district relief.
- **744 signatories joined a coalition** calling upon State of California to provide COVID-19 relief funding to special districts.
- **116 meetings with state legislative offices**, which included **215 special district officials** telling their story following **67 preparation meetings** hosted by CSDA staff and consultants.
- **38 meetings with California state agency officials.**
- **19 meetings with Department of Finance, State Assembly, and State Senate consultants.**
- **46 State Legislators requesting the Governor provide special districts relief funding.**

Inside this edition of the Take Action Brief:

COVID-19 Relief Budget Request for Special Districts.....2

Fact Sheet: COVID-19 Relief Funding for Special Districts—State Level.....3

Coronavirus State and Local Fiscal Recovery Funds: Key Provisions for Special Districts.....9



COVID-19 RELIEF BUDGET REQUEST FOR SPECIAL DISTRICTS

California's special districts are local government agencies that provide essential services, including fire protection, utilities, parks, healthcare, mosquito abatement, and more to millions of Californians. **Yet, unlike cities, counties, schools, businesses, and nonprofits, special districts have been excluded from direct access to COVID-19 relief funding.**

The nonpartisan [Legislative Analyst's Office](#) (LAO) and [Little Hoover Commission](#) (LHC) highlight the need, with a [growing coalition](#) of over 700 organizations and local leaders asking for relief. Additionally, [46 State Legislators have signed a letter](#) to Governor Gavin Newsom supporting this request, as have [Senators Dianne Feinstein and Alex Padilla](#) and [15 members of the California Congressional Delegation](#).

Missing from May Revise: *We Urge the Legislature to Use the Transfer Authority Explicitly Provided by Congress to Share a Portion of the \$27 Billion in American Rescue Plan Act (ARP) Funding with Special Districts Excluded from COVID-19 Relief.*

- **Parks and Open Spaces**

Need: \$266 Million.

Solution: Complement existing \$125 million Statewide Park Development and Community Revitalization proposal with a COVID-19 relief grant program for districts providing park services.

- **Fire Protection**

Need: \$109 Million for districts providing fire protection to local communities, plus \$16 Million for districts, such as RCDs, engaged in mitigation work.

Solution: Complement existing \$5 billion Senate wildfire proposal or Governor's \$2 billion CalFire wildfire proposal with a COVID-19 relief grant program for special districts providing these services.

- **Healthcare**

Need: \$150 Million, per Association of California Healthcare Districts (ACHD).

Solution: Support ACHD request for \$32 million toward continued direct COVID-19 services, programs, and expenditures.

- **Other Local Services (Libraries, Mosquito Abatement, Veterans Memorial, Cemeteries, and Air Pollution)**

Need: \$20 Million

Solution: Establish a special district COVID-19 relief grant program through Department of Finance for those districts otherwise excluded from relief.

Included in May Revise:

We Ask the Legislature to Approve Proposed Funding Solutions to Support Local Services Provided by Special Districts.

- **Utilities**

\$2 billion in household assistance for non-payment of water and power utility debt due to the pandemic, specifically accessible by special district agencies, and \$5+ billion in water and wastewater infrastructure projects.

- **Ports**

\$250 million in relief funding for GO-Biz to allocate to California ports, several of which are special districts.

- **Transit**

Nearly \$3 billion in funding for priority transit and zero emission busses and vehicles.

Contact:

Alyssa Silhi,
Legislative Representative
alyssas@csda.net
916.505.4978



FACT SHEET: COVID-19 Relief Funding for Special Districts – State Level

SUMMARY

California's special districts have been uniquely excluded from direct access to Coronavirus federal and state fiscal relief programs but have not been immune to the economic impacts. Reeling from a projected \$2.43 billion fiscal impact, we urge the state to grant impacted special districts access to urgently needed funding so they may continue to stand ready to provide essential services to their community when the next disaster strikes.

MAJOR ISSUES

- COVID-19 halted the economy, shifted business procedures to remote operations, and placed many special districts on the front lines of COVID-19 response to meet the needs of their communities.
- Other districts had operations abruptly halted, with revenues also halted.
- Special districts, like our partners at cities and counties, are delivering essential services to our communities.
- However, unlike cities and counties, special districts have been excluded from access to federal and state relief funding and, as public agencies, have also not been able to access relief programs available to non-profits and small businesses, such as PPP, tax credits, and grants.
- California's special districts, like their local government counterparts, are reeling from the effects of the pandemic.
 - 33% of special districts have imposed workforce reductions
 - 42% have reduced services to their respective communities, including delaying, deferring, or cancelling infrastructure projects
 - Many of the special district funding streams have been dramatically compromised due to pandemic response operations; seeing district expenses skyrocket to pay for mandated health and safety protocols
- The state budget does not currently propose funding for all special districts, but does propose relief for rate-payer assistance, economic assistance to ports, and significant investments in infrastructure for water, wastewater, and transit.

TAKE ACTION: CALL, EMAIL, POST TO SOCIAL MEDIA

Call Your Legislators' Offices—Talking Points

- Introduce yourself – if you are not familiar to the office take a moment to explain who you are and that you are calling on behalf of your (district name) which is an independent special district in their (Senate or Assembly) district and briefly include what communities you serve.
- Tell them you are calling to discuss the economic impacts to your special district and all special districts due to the COVID-19 health crisis and your exclusion from access to relief funding.
- Ask for their strong support to extend relief funds to *all* special districts impacted by COVID-19 response for the continuance of the essential services we provide.
- While there are some funding proposals for specific district service types – for which we ask for their strong support – most special districts continue to be left behind.
- Ask them to please support funding for all special districts by supporting proposals for utilities, ports, and infrastructure and also urging the state to extend funding for districts providing fire protection and mitigation, healthcare and first response, parks and recreation, and other essential local services.



**California Special
Districts Association**

Districts Stronger Together

- Without access to relief funds, our collective \$2.43 billion unmet fiscal impact will translate into lost jobs, reduced services, and compounding economic consequences to our local economy.
- Nearly 60% of the communities served by special districts throughout California are disadvantaged.
 - The state has the resources to protect essential services for communities in dire need.
 - The urgency is compounded by the fact that we are forecasting another catastrophic fire season and one of the driest years on record.
- The nonpartisan [Legislative Analyst's Office](#) (LAO) and [Little Hoover Commission](#) (LHC) both highlighted the need and a the [growing coalition](#) of nearly 750 organizations and local leaders asking for COVID-19 relief.
 - Additionally, [46 State Legislators have signed a letter](#) to Governor Gavin Newsom supporting this request, as have [Senators Dianne Feinstein and Alex Padilla](#) and [15 members of the California Congressional Delegation](#).
- California's revenues are enough to share.
 - The state is experiencing over a \$75 billion surplus and has \$27 in federal relief funds specifically for coronavirus relief, and cities and counties received substantial direct funding from the federal government.
- Congress identified the funding slight and provided a flexible solution by explicitly empowering states with authority to transfer a portion of the most recent round of Coronavirus State Fiscal Recovery monies to special districts.
- Special districts would utilize funding allocated by the state to benefit their residents, stabilize services, and boost the local economy.
 - Districts would do this through reimbursing expenditures related to the pandemic response:
 - Assist their residents with utility arrearages
 - Restore services following a year's worth of revenue losses
 - Rehire or boost frontline workers with premium pay
 - Invest in critical water, sewer, and broadband infrastructure
- When special districts are excluded from relief, essential frontline workers and community residents are excluded from relief.
- Be sure to ask, "Can we count on [Assembly Member or Senator X] to ask for all impacted special districts to be included in relief funding in this year's budget?"
- Finally, thank them for their time and provide your contact information for follow up.

E-mail Your Legislators

You can copy and paste the following into an email and customize as you see fit

Please attach the one pager titled "[COVID-19 Relief Budget Request for Special Districts](#)" to your email.

SUBJECT LINE: Request support for special district COVID-19 relief funding

Senator/Assembly Member [Last Name]

[OPTIONAL: Short paragraph describing your special district and the impacts of COVID-19.]

On behalf of [District name], I thank you for your leadership and consideration of our request. **We ask for your strong support to extend relief funds to all special districts impacted by COVID-19 response for the continuance of the essential services we provide. Without access to relief funds, our collective \$2.43 billion fiscal impact will translate into lost jobs, reduced services, and compounding economic consequences to our local economy.** (Fact sheet attached)



When special districts are excluded from relief, essential frontline workers and community residents are excluded from relief. With a \$75 billion budget surplus and \$27 billion in federal funds for pandemic relief, the state has resources to share – please do not leave communities and the local agencies who serve them behind. While some Californians receive similar services through cities or counties, many receive these services through a special district. The communities we serve are facing reductions in staffing levels – which translates to local jobs – and service levels because the agency that provides their local essential services has been left out of federal and state funding. Nearly 60% of special districts provide essential local services already under-resourced communities categorized by the state as disadvantaged or severely disadvantaged.

Most special districts who played a critical local role in pandemic response, protecting the health and safety of their local communities, continue to be left out of funding. While there are some proposals for some district service types proposed for funding – for which we ask for your strong support – most special districts continue to be left behind.

Please support funding for special districts providing fire protection and mitigation, healthcare and first response, parks and recreation, and many other essential local services. The urgency in need is compounded by the fact that we are forecasting another catastrophic fire season and one of the driest years on record and many of these local agencies need to be more prepared to be more resilient and are tasked to do it with much less.

We also for your support of the following proposals that do address special district pandemic impacts:

- \$2 billion for rate-payer assistance that is specifically eligible to special district utilities. \$250 million for economic support of ports.
- Significant proposed investments in transportation and water/wastewater infrastructure.

Join the broad support for special district access to relief funding.

- The nonpartisan [Legislative Analyst's Office](#) (LAO) and [Little Hoover Commission](#) (LHC) both highlighted the need in recent reports.
- [46 State Legislators have signed a letter](#) to Governor Gavin Newsom supporting special district relief
- [Senators Dianne Feinstein and Alex Padilla](#) and [15 members of the California Congressional Delegation](#) sent letters in strong support urging the state to utilize its transfer authority under the American Rescue Plan Act to extend relief to special districts.
- A [growing coalition](#) of nearly 750 organizations and local leaders join us in requesting COVID-19 relief funding for special districts.

Please support our special district, our frontline workers, and the community we serve by sharing COVID-19 relief with special districts.

Respectfully,

[Name, Title]



Post to Social Media

Sample Facebook Post:

By the numbers:

2 U.S. Senators

15 CA Congressional members,

14 CA State Senators and

32 CA State Assembly members, support funding special districts

743 strong coalition of statewide organizations, local businesses, local government, and individuals

\$75 billion state surplus

\$27 billion in federal American Rescue Act funds to the state for pandemic relief

\$21.7 billion has been allocated to cities and counties in federal COVID-19 relief funds

\$0 allocated to special district local governments

When special districts are excluded from relief, essential frontline workers and community residents are excluded from relief. [Click here](#) to join a growing coalition of communities and local leaders to urge the State of California to extend special district access to Coronavirus fiscal relief.

Flexible Federal COVID-19 Funding to State and Local Governments^{a,b}

(In Billions)

| | Coronavirus Relief Fund ^c | Local Fiscal Recovery Fund | Total |
|-------------------|--------------------------------------|----------------------------|---------------|
| State | \$7.7 | \$27.0 | \$34.7 |
| Counties | 5.8 | 8.1 | 13.9 |
| Cities | 1.8 | 7.8 | 9.6 |
| Special Districts | --- | --- | --- |
| Totals | \$15.3 | \$42.9 | \$58.2 |

Sample Tweets:

Ready for summer? Closed public pools, water shortages, reduced fire preparedness and public park closures could be a reality if the special districts that provide our community with these essential services don't receive COVID-19 relief funding. [Click here](#) and Support your community by joining our coalition today.

Ready for summer? Rising water bills, reducing fire protection, and closing park services could be in the forecast if the #SpecialDistricts that provide our community with these #EssentialServices don't receive #COVID relief funding. [Click here](#) to Support your community by joining our coalition today.

Social Media Hashtags:

#FundEssentialServices

#FundSpecialDistricts



FREQUENTLY ASKED QUESTIONS

How has your district been impacted by the COVID19 health crisis?

[Be prepared to answer with your districts data] We are only one of thousands of special districts statewide struggling under the burden of COVID-19 response fiscal impacts and a lack of access to relief funds. California's special districts, providing fire protection, water, wastewater, parks, healthcare, ports and harbors, libraries, mosquito abatement, resource conservation, and other essential services to our communities across the state, have been excluded from direct access to COVID-19 relief funding and now face a projected \$2.4 billion unmet fiscal need due to COVID-19. Already, 33% of special districts have had major staff cutbacks and 42% have had to significantly reduce services to their respective communities.

How are you funded? Where do your revenues come from?

Special districts do not receive sales tax or transient occupancy taxes, like cities and counties, and do not have general taxing authority. We must achieve two-thirds voter-approval to issue any Governmental Obligation Bonds or special taxes. Generally, special districts rely on their share of the one percent ad valorem property tax and user or program fees or ratepayer fees. While most special district receive a portion of property tax, which has stayed steady, the other revenues our district relies upon have been substantially impacted. [Our district revenues come primarily from...]

Why are special districts needed? Shouldn't cities or counties provide those services?

- Special districts are local governmental entities created by a community's residents, funded by those residents, and overseen by those residents to provide specialized services and infrastructure that focus on the delivery of one service or a small suite of services.
- This specialization is part of our strength as it promotes efficiency, effectiveness, and sustainability.
- Additionally, special districts often operate infrastructure that is expensive to maintain, requires specific skills to operate, and in many areas of the state cities and counties don't want to or don't have the capacity to assume the liability or responsibility for these specialized services.

Do you know the overall impact to special districts? If there were a hypothetical pot of money for special district needs, how big would it need to be?

The estimated overall fiscal impact of COVID-19 to special districts statewide as of February 5, 2021 is \$1.92 billion and is projected to grow to \$2.43 billion by December 2021. While not all special districts have been impacted the same, these budget challenges represent diverse district types throughout the whole state who provide critical services to our mutual constituents and who have been denied access to fiscal relief.

Why should I support funding for rate-payer assistance?

Special district utilities represent approximately half of the overall impact to community water systems and public utilities that are struggling under the burden of non-payment of debt. The overall impact to local agencies statewide is estimated to be \$1.5 billion. That is \$1.5 billion in local debt by residents least able to handle the additional impacts of COVID-19 on their finances that cannot be forgiven, as public agencies are constitutionally prohibited from subsidizing ratepayers. The \$2 billion for rate-payer assistance that is specifically eligible to special district utilities is essential to stabilize local agencies and provide relief to local rate-payers in need. The Senate also has a rate-payer assistance package, with a



proposed \$1 billion for arrearages. We ask for your strong support to provide needed relief to special district utilities to help households pay for water and utility arrearages and provide relief to their customers struggling with debt.

Why should I support funding to ports?

Ports and Harbor districts are struggling under an anticipated \$740 million fiscal impact from COVID-19 response by December 2021. This proposed \$250 million in economic assistance to ports is essential relief not only for these local agencies, but for the revitalization of the local economies they are an integral part of to stabilize operations and jobs.

Why should I support the significant proposed investments for infrastructure?

Water and wastewater agencies were among the many who have delayed, deferred, and cancelled important infrastructure improvement projects due to COVID-19 impacts. Transit districts have likewise been substantially impacted. The proposed investments will allow for critical and long overdue investments to enhance the state's transportation system and for local projects that will increase local resiliency against tomorrow's disasters.

Why aren't the proposed investments enough? Nearly a billion in proposed funding to special district impacts is a lot of funding.

Communities rely on the special districts that serve them to provide critical local services and fill local needs. Counties have received nearly \$14 billion in COVID-19 funding relief and cities have received nearly \$10 billion, while special districts have received none. The Legislature can ensure that local communities served by special districts continue to receive consistent and necessary services for less than a \$500 million investment in a year when the State has \$100+ billion in one-time funds available to help. For example:

- Districts providing fire protection need access to relief funding in order to aggressively respond to this year's impending wildfires.
- Healthcare districts need funding relief in order to continue to service health needs to local communities.
- Parks and recreation districts stepped up and were open when everything else was closed, without relief funding local services such as childcare, youth sports, and enrichment learning programs for k-12 will be in danger of cuts and equity in outdoor access may suffer.
- Library districts facilitated distance learning, broadband access, and homework help – without relief funds hours will be reduced and access to learning opportunities and assistance for those who need it most will be in danger of cuts.

FIND LEGISLATORS' CONTACT INFORMATION

1. Go to "[Find Your California Representative](#)" and type in your district address. This will only provide your Senator and Assembly Member for that physical location. Their capitol and district phone number will always be available. If there is no posted e-mail but you prefer e-mail correspondence you can call and ask for the e-mail of the staff person handling COVID19 issues for the member.
2. If your special district boundaries overlap multiple legislative districts, you can use the CSDA [special districts map](#) available at [csda.net](#) under About Special Districts to activate the Assembly District or Senate District overlay of your own special district boundaries.
3. If you aren't sure or need assistance, please contact your [CSDA Public Affairs Field Coordinator](#).



CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS KEY PROVISIONS FOR SPECIAL DISTRICTS

The American Rescue Plan Act of 2021 includes \$350 billion in direct financial relief for all state, local, tribal, and territorial governments; extends federal supplemental unemployment benefits; increases funding for the Paycheck Protection Program; provides additional utility assistance; and includes additional funding for COVID-19 testing, vaccination, and treatment, among other provisions that assist many industries, businesses, and individuals.

States, territories, Tribes, counties, metropolitan cities, and non-entitlement units of local governments (incorporated areas with less than 50,000 population) will all receive guaranteed funding.

The first tranche of funds was opened Monday, May 10, directly to states, counties and metropolitan cities (populations 50,000+). Treasury will distribute funds to eligible state, territorial, metropolitan city, county, and Tribal governments, which must submit requests for funds.

Estimated funding allocations for California State and Local Governments

| | |
|--|----------------|
| California State Coronavirus Fiscal Recovery Fund: | \$27 billion |
| Coronavirus Local Fiscal Recovery Fund for Counties: | \$7.67 billion |
| Coronavirus Local Fiscal Recovery Fund for Metropolitan Cities: | \$7 billion |
| Coronavirus Local Fiscal Recovery Fund for Cities, pop. <50,000: | \$1.22 billion |

Special Districts and Transfer Authority

Special districts did not receive a direct allocation; however, language was included that enabled state and local government recipients of direct assistance to transfer funding to special districts. Further, Treasury’s rules for the State and Local Fiscal Recovery Funds also specifically references special districts as eligible for funding transfers. The [guidance](#) states:

“By permitting these transfers, Congress recognized the importance of providing flexibility to governments seeking to achieve the greatest impact with their funds, including by working with other levels or units of government or private entities to assist recipient governments in carrying out their programs. This includes special-purpose districts that perform specific functions in the community, such as fire, water, sewer, or mosquito abatement districts.”

Treasury guidance further states that fire, water, wastewater, and mosquito abatement districts are not an exclusive set of eligible services special districts may provide as requisite for funding transfers.

Use of Funds

- **Support public health expenditures**, by, for example, funding COVID-19 mitigation efforts, medical expenses, behavioral healthcare, and certain public health and safety staff. Treasury guidance builds upon the CARES Act/Coronavirus Relief Fund’s eligible use of funds. This includes, but is not limited to:
 - COVID-19 vaccination, testing and contact tracing programs.
 - Enforcement of public health orders.

- Public communication efforts.
- Purchase of personal protective equipment and sanitization.
- Payroll and benefits of directly responding to COVID-19.
- **Address negative economic impacts caused by the public health emergency**, including economic harm to workers, households, small businesses, impacted industries, and the public sector.
 - Treasury guidelines allow utility assistance and emergency burial coverage as part of “household assistance.”
 - Treasury will also allow funds to be spent on rehiring state, local and tribal government staff.
- **Replace lost public sector revenue**, using this funding to provide government services to the extent of the reduction in general revenue experienced due to the pandemic.
 - The special district’s most recent full fiscal year prior to the public health emergency may be used, which is Fiscal Year 2019.
 - “General revenue” *includes revenue collected by a recipient and generated from its underlying economy and would capture a range of different types of tax revenues, as well as other types of revenue that are available to support government services.*
 - Under the guidance, “intergovernmental transfers between state and local governments” are included; however, it this excludes federal transfers.
 - When calculating loss, governments may include what they expected to receive in revenues without COVID-19’s interference/impacts. In doing so, Treasury states:
 - Recipients may use a growth adjustment of either 4.1 percent per year or the recipients’ average annual revenue growth over the three full fiscal years prior to the COVID-19 public health emergency, whichever is higher.
- **Provide premium pay for essential workers**, offering additional support to those who have and will bear the greatest health risks because of their service in critical infrastructure sectors.
 - Workers in the sectors of healthcare, public health and safety, childcare, education, sanitation, transportation are included in guidelines; however, recipients of funds have discretion to add additional sectors to the list so long as they are deemed “critical to protect the health and well-being of residents.”
 - Low-income workers should be prioritized.
 - A recipient may provide up to \$13 per hour, with a maximum of \$25,000, for eligible employees.
 - Recipients would be required to publish an explanation of why any employee whose wage, with premium pay, totals 150 percent of the state’s average annual wage for all occupations, and how providing the worker with premium pay meets the goals of this provision.
 - Recipients may grant funds to a contracted entity to provide contracted employees with premium pay.
- **Invest in water, sewer, and broadband infrastructure**, making necessary investments to improve access to clean drinking water, support vital wastewater and stormwater infrastructure, and to expand access to broadband internet. Treasury states:
 - A “necessary investment” would provide adequate, minimum levels of services that are unlikely to be made using private funds. Projects must maintain a level of services that:
 - Meets applicable health-based standards

- Takes into account climate resiliency
- Establishes or improves broadband service to unserved or underserved populations.
- Eligible use of water and wastewater infrastructure investment is aligned with projects eligible to receive financial assistance through the Environmental Protection Agency's Clean Water State Revolving Fund or Drinking Water State Revolving Fund.
- In addition to a focus on climate resiliency, Treasury encourages recipients to consider "green infrastructure investments."
- Reporting requirements on how state and local governments utilize infrastructure projects will be offered in future guidance.

Full information from the U.S. Treasury can be accessed [here](#).

For questions, contact Cole Karr, CSDA Federal Advocacy Coordinator, at colek@cda.net.

Terri Smith

From: Larry Mazzuca
Sent: Thursday, May 27, 2021 10:38 AM
To: Terri Smith
Subject: FW: IMPORTANT

From: Larry Mazzuca
Sent: Thursday, May 27, 2021 8:56 AM
To: PATRICK WILLIAMS <patsbei@aol.com>
Cc: Max Semenenko <maxsem1@gmail.com>; Crystal 4 Parks <crystal4parks@gmail.com>; Beau Reynolds <mr.beau.reynolds@gmail.com>
Subject: FW: IMPORTANT

Attached is the letter of resignation from Alan Matré to Pat Williams, Board Chair. This letter will be included as part of the June 10 board agenda for board acceptance.

Larry

From: Alan Matre [<mailto:matre@pacbell.net>]
Sent: Monday, May 17, 2021 7:57 AM
To: PATRICK WILLIAMS <patsbei@aol.com>
Cc: Larry Mazzuca <larry@nhrrpd.org>
Subject: IMPORTANT

Hello Pat:

I am not sure if you are aware, but both of my kids live in Southern California and there's virtually no chance that either one of them will return to the Sacramento area.

I have been a part of this Board for close to twenty-five years, and before that, I was a member of the parent's swim team board for a number of years. I have seen lots of changes during this time and I proud of some of the work that we accomplished during my tenure. When the Air Force announced that McClellan Air Force Base would be closing, we saw this as a great opportunity for the District. In addition to Freedom Park, we also got Capehart, and by selling a small portion of Freedom Park to the Aviation Museum, we were able to build the new Freedom Park from the proceeds.

Back to my main point, since our kids will never be coming back up, we have decided to put out house on the market and move south. Since we are coming to a critical time for passing the budget for next year, with a great deal of thought on my part, I have decided to resign my position on the North Highlands Recreation and Park District Board effective immediately. This will enable the current Board to decide the direction that the District will be heading for next year and beyond. This was a very hard decision to make and I hope that you understand.

I have enjoyed my time on the Board, both the ups and downs. You are doing a great job as the chair and I have faith on you to continue leading the Board in the right direction.

Thank you for all of your dedication to the District,

Alan

Cc: Larry

RESOLUTION #601

**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 2021/2022 were made, and

THEREFORE, IT IS HEREBY RESOLVED in accordance with Section 29089 of the Government Code, the Preliminary Budget for the Fiscal Year 2021/2022 be and is hereby adopted in accordance with the following:

| | |
|-------------------------------------|-----------------------------|
| (1) Salaries and employee benefits | <u>\$1,237,776</u> |
| (2) Services and supplies | <u>\$ 647,409</u> |
| (3) Other Charges | <u> </u> |
| (4) Fixed Assets: | |
| (A) Land | <u> </u> |
| (B) Structures and Improvements | <u>\$ 347,500</u> |
| (C) Equipment | <u>\$ 0</u> |
| (5) Expenditure transfer | <u> </u> |
| (6) Contingencies | <u>\$ 150,000</u> |
| (7) Provision for reserve increases | <u>\$ 23,520</u> |
| TOTAL BUDGET REQUIREMENTS | <u>\$2,406,205</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:

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

TO: Pat Williams, Chairperson
Board of Directors

FROM: Larry Mazzuca, Administrator

DATE: June 10, 2021

SUBJECT: FY 2021-2022 PRELIMINARY GENERAL FUND BUDGET



Enclosed you will find a brief summary of the General Fund Budget for FY 2021-2022. This summary is focused on noteworthy changes and or highlights to the budget as well as brief comments regarding FY 2020-2021 year end revenues and expenditures.

There will also be Period 13 financial adjustments to the next year's budget. Period 13 captures increased revenues and decreased expenditures during the period of July 1-August 1 from the previous year's budget. Those changes typically result in a larger carry-over revenue into the next fiscal year (FY 2021-2022). Period 13 changes will be reflected in the Final Budget which the Board of Directors will need to approve in August.

The Preliminary Budget is not as detailed as the Final Budget. The Final Budget will include Period 13 changes, an updated Fees and Charges recommendation and a description of recreation programs, including expenditures and revenues.

BUDGET SUMMARY

The Board of Directors is well aware of the impacts COVID-19 has had on the District's finances, programs and services over the past budget cycle. Staff has generally kept the BOD in the information loop on a monthly basis regarding district finances. In summary, traditional recreation programs and services over the last year have been basically non-existent. Little, if any revenue, has been generated from the few programs the District has been able to offer the public. Building and park rentals, with the minor exception of a few recent picnic rentals occurring in spring 2021, have remained flat. At the request of several of the District's Lessee's, the BOD temporarily waive certain rental/lease fees over the course of the fiscal year.

Fortunately, the district was able to replace most of the lost program, rental and lease revenue by partnering with the local school district to offer a Distance Learning Program (DLP). I cannot begin to explain how important the partnership with the TRUSD has become as the DLP generated approximately \$180,000+ in new unanticipated revenue.

Governor Newsom has stated that he is "reopening" the state on June 15, 2021. While this is good news, the District is aware that unemployment is still above pre-Covid levels and that the public may take a cautious "wait and see" approach before spending money on recreation programs and facility rentals.

As the District did in FY 2020-2021, the FY 2021-2022 budget will include a larger Contingency Fund (\$150,000) which will be available for unforeseen and unplanned district expenses.

NOTEWORTHY BUDGET CHANGES FOR FY 2021-2022

- I. Full time employees will receive a 3% COLA (Cost of Living Adjustment) effective July 1.
- II. The District will fill the vacant Office Assistant position effective July 1, 2021.
- III. The Office Assistant position has been transferred from the Administration to the Recreation Division. Both budgets reflect this change.
- IV. Part time employees will receive a minimum wage salary adjustment to \$15.00 per hour effective January 1, 2022. This will be reflected as an adjustment in fees for most programs, services and rentals.
- V. The \$40,000 loan made from the General Fund budget to the Community Facilities District No. 2016-1 Elverta Park (Cherry Blossom Park) budget in November 2020 has been fully repaid to the General Fund. This has been noted in both budgets.
- VI. The District anticipates a FY 2020-2021 Carry-Over fund amount exceeding \$308,500 into FY 2021-2022. Carry-Over funds include excess revenues and underspent division budgeted funds.
- VII. The District anticipates the Developer Impact Fee Account (AKA Park Fees 345I) to exceed \$1,239,181 in FY 2021-2022. These are restricted funds.
- VIII. The District anticipates its annual Reserve Account (AKA Savings account) to be approximately \$976,117. This does not include the \$150,000 Contingency Fund located in the District's expenditure account. In total, the District anticipates a total Reserve Account of approximately \$1,126,117 (Reserves plus Contingency).
- IX. The District anticipate hearing from State Parks regarding its Prop 68 grant application sometime in summer 2021. If the District is awarded this grant (\$2.8 million), the process of developing Sierra Park will begin sometime in fall 2021.
- X. The Lakes at Antelope residential home project may break ground sometime in FY 2021-2022. This project has the potential to generate \$3.5 million plus to the district in new developer impact fees, and, once permits are pulled by the developer, the district will begin generating CFD (Community Facilities District No. 2) fees. Those fees will be used to maintain offsite recreation park improvements resulting from the impact of the new development. These are restricted funds.

REVENUES

Budgeted revenues for FY 2020-2021 are \$1,920,758 and estimated year-end revenues are \$1,982,898 or more than \$62,000 over budget. This is in large part due to revenues received from TRUSD from the Distance Learning Program. Based upon recent past history, revenues frequently increase during Period 13. Because of this, staff estimates that final revenues for FY 2020-2021 will exceed current projections. Increased revenues will appear in the final budget (August) and will carry-over into FY 2021-2022.

There was a significant increase in Secured Property Tax and a slight increase in Unsecured Property Tax. Other taxes ranged slightly higher or lower than budget. This is typical as past history shows that these taxes adjust up and down annually. The District has no control over the tax revenue that it receives. In-lieu tax is project related and changes year to year based upon budgeted projects.

Building and Park rentals generated zero revenue except for a small amount of picnic rentals generated by the District after the state allowed for some outdoor activities to occur. COVID-19 health policies did not permit large group indoor or outdoor activities for most of the fiscal year.

The Distance Learning Program (Recreation Fees and Charges) while not budgeted, generated \$180,000+ in unanticipated “new” revenue. This revenue more than offset the \$125,000 the District budgeted for recreation program revenues. The ASES program met its revenue goal of approximately \$76,000.

Leased Property was budgeted at \$100,000 and will generate approximately \$92,200 in revenue in FY 2020-2021. The drop in revenue was based upon BOD action to temporarily adjust lease rent at various times during the current fiscal year. The district anticipate approximately \$123,400 in leased property revenue in FY 2021-2022.

Summary: For FY 2021-2022, the District is anticipating a return to “near normal” revenue generating programs, services, rentals and leases. Changes (+/-) in secured property taxes generally runs one-year behind. As a result, with significant increases in home values this current year, staff anticipates a similar increase in property taxes secured by the District by the end of the next fiscal year.

Overall, the District should expect to see a slight bump in revenues overall at the end of FY 2021-2022.

EXPENDITURES

ADMINISTRATION DIVISION

The Administration Division includes the Office Manager, Administrator and Board of Directors. Board and Administrator conference, training, membership, and other related expenses are found in the Administration budget. Additionally, legal expenses, audit expenses, equipment rents and leases and other district wide expenditures are found in this budget.

| CODE | CLASSIFICATION | BUDGET | DESCRIPTION |
|---------------------------------------|---------------------|---------|--|
| Salaries and Employee Benefits | | | |
| 1110 | Salaries & Wages FT | 176,983 | Administrator and Office Manager |
| 1122 | Salaries & Wages PT | 8,500 | Board and Committee Stipends |
| 1210 | Retirement | 14,159 | Administrator and Office Manager |
| 1220 | OASDI | 14,190 | Admin and Office Manager (Social Sec.) |
| 1230 | Insurance | 31,986 | Admin/Office Mgr. (Medical, Dental, Vision & LI) |
| 1240 | Worker’s Comp | 3,000 | Admin/Office Manager and Board of Directors |
| 1250 | Unemployment | 490 | Administrator and Office Manager |
| Services and Supplies | | | |
| 2005 | Adv/Leg Notice | 1,000 | Legal posting requirements, ads, etc. |
| 2022 | Books/Periodicals | 150 | Federal/State legal posting requirements. |
| 2029 | Bus/Confer. Exp. | 5,000 | Board/Staff Conferences and Workshops |
| 2035 | Education/Training | 3,000 | Board and Staff Training |
| 2039 | Empl Trans Mileage | 1,000 | Board and Administrator mileage reimb. |
| 2051 | Insurance | 91,000 | District liability insurance (CAPRI) |
| 2061 | Memberships | 9,815 | CPRS, CARPD, CSDA and LAFCo |
| 2076 | Office Supplies | 7,000 | Office supplies and equipment |
| 2081 | Postage | 1,000 | Postage (Stamps) |

| | | | |
|------|-----------------------|--------|---|
| 2085 | Printing | 500 | Letterhead and other printing needs |
| 2197 | Telephone | 19,992 | Phone service and Comcast |
| 2261 | Office Equip Maint. | 7,500 | Service/repairs for office equipment |
| 2275 | Rents & Leases | 10,940 | Copier, Phone and County (Compass) |
| 2332 | Food Supplies | 600 | Coffee, supplies for interviews & District events |
| 2444 | Medical Supplies | 2,000 | District medical supplies |
| 2505 | Accounting Services | 28,900 | District audit fees and County Admin Fees |
| 2531 | Legal Services | 10,000 | BKS legal services |
| 2591 | Other Prof Services | 18,862 | Software costs (Adobe/Zoom/Microsoft, Streamline (web page), ASCAP, Consultants |
| 2819 | Registration Services | 0 | Election costs |
| 2898 | Other Operating Exp | 16,000 | Imprest Cash (Petty Cash), Visa and Active Net Charges |

RECREATION DIVISION

The Recreation Division includes the Office Assistant, Recreation Supervisor and Recreation Superintendent and most part time employees. This division oversees all front office duties and responsibilities, recreation programs and services, building and park rentals and manages the District's website and other social media outlets.

| CODE | CLASSIFICATION | BUDGET | DESCRIPTION |
|---------------------------------------|-----------------------|---------|---|
| Salaries and Employee Benefits | | | |
| 1110 | Salaries and Wages FT | 172,488 | Superintendent, Supervisor/Office Asst. |
| 1122 | Salaries & Wages PT | 144,000 | All Rec Programs/Activities and ASES |
| 1210 | Retirement | 13,799 | Superintendent, Supervisor/Office Asst. |
| 1220 | OASDI | 24,210 | All Division FT and PT employees |
| 1230 | Insurance | 21,034 | Superintendent, Supervisor/Office Asst. |
| 1240 | Workers Compensation | 7,127 | All Division FT and PT employees |
| 1250 | Unemployment | 5,775 | All Division FT and PT employees |
| CODE | CLASSIFICATION | BUDGET | DESCRIPTION |

Services and Supplies

| | | | |
|------|-----------------------------|-------|---|
| 2029 | Business/Conference | 500 | Conferences |
| 2035 | Education and Training | 500 | Employee education training programs |
| 2039 | Employee Transportation | 1,000 | Employee mileage reimbursement |
| 2061 | Memberships | 300 | Superintendent/Supervisor CPRS |
| 2076 | Office Supplies | 500 | Office supplies and small equipment |
| 2081 | Postage | 0 | No funds requested |
| 2085 | Printing | 1,000 | Mailers, flyers and other |
| 2314 | Clothing | 4,000 | Staff and program participant shirts |
| 2332 | Food Supplies | 2,000 | Camp BBQ's, senior events/trainings |
| 2444 | Medical Supplies | 1,500 | First aid supplies |
| 2591 | Other Professional Services | 4,000 | Program banners/computer software (staff scheduling, marketing/editing) |

| | | | |
|------|---------------------|-------|--|
| 2851 | Recreation Services | 5,000 | Program vendors, presenters, services and event attractions |
| 2852 | Recreation Supplies | 9,000 | Program supplies, crafts, equipment, periodicals, score books, award, etc. |
| 2871 | Transportation | 0 | No funds requested |

MAINTENANCE DIVISION

Includes the Parks and Facilities Superintendent, Parks Supervisor, Facilities Supervisor and five Maintenance Workers and PT staff. This division oversees park maintenance, buildings and facilities maintenance, custodial services and projects.

| COLA | CLASSIFICATION | BUDGET | DESCRIPTION |
|---------------------------------------|-------------------------------|---------|--|
| Salaries and Employee Benefits | | | |
| 1110 | Salaries and Wages FT | 382,222 | All FT Maintenance employees |
| 1122 | Salaries and Wages PT | 15,000 | All PT Maintenance employees |
| 1210 | Retirement | 30,578 | All FT Maintenance employees |
| 1220 | OASDI | 30,388 | All FT Maintenance employees |
| 1230 | Insurance | 103,288 | All FT Maintenance employees |
| 1240 | Worker's Compensation | 36,109 | All FT and PT Maintenance employees |
| 1250 | Unemployment | 2,450 | All FT and PT Maintenance employees |
| Services and Supplies | | | |
| 2035 | Education and Training | 500 | Staff maintenance training |
| 2039 | Employee Transportation | 350 | Supt. mileage reimbursement |
| 2061 | Memberships | 300 | CPRS Superintendent/Facilities Supv |
| 2076 | Office Supplies | 300 | Corporation yard office supplies |
| 2104 | Agriculture/Horticulture Sup. | 2,000 | Landscape materials |
| 2111 | Building Maintenance Services | 2,000 | Locksmith, keys and repairs |
| 2112 | Building Maintenance Supplies | 7,500 | Building/Facility supplies |
| 2122 | Chemical Supplies | 4,000 | Fertilizer, pesticides and herbicides |
| 2131 | Electrical Systems Services | 4,000 | Mechanical repairs |
| 2132 | Electrical Systems Supplies | 2,000 | Light fixtures, light bulbs, etc. |
| 2142 | Land Improvement Supplies | 17,000 | Fibar replacement, irrigation supplies and pipe repairs |
| 2162 | Painting Supplies | 2,000 | Interior/exterior painting projects |
| 2168 | Plumbing Supplies/Services | 4,000 | Indoor/Outdoor facility plumbing needs |
| 2191 | Electricity | 42,000 | All indoor and outdoor facilities |
| 2192 | Natural Gas | 3,000 | Natural Gas at Strizek, District Offices and Capehart facilities |
| 2193 | Refuse | 9,000 | Trash removal at all district facilities and dump station fees |
| 2195 | Sewer | 5,500 | District facilities and buildings |
| 2197 | Telephone | 2,000 | Internet services (Capehart/Corp Yard) |

| | | | |
|------|-----------------------------|--------|---|
| 2198 | Water | 92,000 | Parks and facilities including meter costs |
| 2205 | Auto Maintenance | 12,000 | Fleet charges for oil changes, tune-ups, batteries, tires, etc. |
| 2211 | Construction Equipment | 7,500 | Construction equipment repairs including fleet, mowers, trailers, etc. |
| 2226 | Expendable Tools | 3,000 | Trimmers, blowers, hedge clippers, small tools, etc. |
| 2236 | Fuels and Lubes | 14,000 | District fuel costs |
| 2275 | Rents and Leases | 9,000 | Security systems, fire alarms, equipment and other rentals |
| 2281 | Shop Equipment Services | 1,200 | Small tool repairs |
| 2292 | Other Equipment Supplies | 7,000 | Playground equipment replacement Parts |
| 2314 | Clothing | 2,200 | Staff clothing and boots |
| 2322 | Custodial Supplies | 16,000 | District facilities including parks |
| 2444 | Medical Supplies | 300 | First aid supplies |
| 2591 | Other Professional Services | 70,000 | Permits, inspections, backflow certifications, pest control, weed abatement, employee finger printing, tree maintenance, Hazmat permits, park police security, etc. |
| 2898 | Other Operating Expenses | 100 | Imprest Cash (Petty Cash) |

FIXED ASSETS

| CODE | CLASSIFICATION | BUDGET | DESCRIPTION |
|---------------------------------------|------------------------|----------------|---------------------------------------|
| 4201 | Building Improvements | <u>75,000</u> | Dist. Office Complex Improvements (a) |
| Total | | 75,000 | |
| 4202 | Structure Improvements | <u>272,500</u> | (b) |
| Total | | 272,500 | |
| TOTAL FIXED ASSETS (a) and (b) | | 347,500 | |

(a) Community Center and District Office Complex Electronic ADA Doors, carpet replacement in District Office Complex and Community Center HVAC replacement, etc.

(b) Capital Improvement Project List approved by the BOD at the April 2021 Board Meeting (see next page).

| <u>PROJECT</u> | <u>BUDGET</u> | <u>DESCRIPTION</u> |
|--|----------------|--|
| Chardonnay Playground Replacement | 200,000 | Replace playground equipment: \$100,000 GF and \$100,000 Park In-Lieu |
| Freedom Park Playground Equipment | 10,000 | Replace playground equipment |
| Other Parks Playground Equipment | 10,000 | Replace playground equipment |
| Park Pedestrian Pathway Replacement | 30,000 | Replace/Repair concrete park pathways |
| Larchmont Park Equipment Improv | 7,500 | Replace picnic tables and bbq's |
| Capehart Gym Repair Project | 5,000 | Replace/repair damage to walls and office and storage areas |
| Chardonnay Park Over-Seeding Project | 5,000 | Top dressing and over-seeding project |
| Strizek Park Irrigation System Project | 5,000 | Evaluate Strizek Park Irrigation System |
| TOTAL | 272,500 | |

CARRY-OVER FUNDS: 308,557.00

PARK DEDICATION ACCOUNT: 14,037.71

PARK FEES 345I: 1,239,181.07

DISTRICT RESERVE ACCOUNT: 976,117.56

2020/2021 FISCAL YEAR PRELIMINARY REVENUE

| <u>CODE</u> | <u>CLASSIFICATION</u> | <u>ACTUAL 2016/17</u> | <u>ACTUAL 2017/2018</u> | <u>ACTUAL 2018/2019</u> | <u>ACTUAL 2019/2020</u> | <u>BUDGET 2020/2021</u> | <u>ESTIMATE 2020/2021</u> | <u>PRELIMINARY 2021/2022</u> |
|-------------|---------------------------|---------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|----------------------------------|
| 91910100 | Secured Property Tax | 1,076,087 | 1,159,644 | 1,252,744 | 1,252,744 | 1,354,620 | 1,442,000 | 1,507,000 |
| 91910200 | Unsecured Prop. Tax | 40,276 | 40,923 | 45,835 | 45,835 | 50,000 | 53,000 | 53,000 |
| 91910300 | Sup. Prop. Tax | 25,002 | 32,492 | 35,078 | 35,078 | 35,000 | 32,000 | 32,000 |
| 91910400 | Prop Tax Sec Deliq | 7,718 | 8,014 | 9,080 | 9,080 | 9,251 | 12,109 | 12,000 |
| 91910500 | Prop Tax Sup Deliq | 1,231 | 1,434 | 1,790 | 1,790 | 1,989 | 1,868 | 2,000 |
| 91910600 | Prop Tax Unitary | 8,589 | 8,818 | 8,441 | 8,441 | 8,500 | 8,700 | 8,700 |
| 91912000 | Prop. Tax Sec. Redem. | 66 | 61 | 50 | 50 | 0 | 100 | 0 |
| 91913000 | Prop. Tax, Prior Unsec. | 583 | 1,200 | 494 | 494 | 600 | 1,100 | 1,000 |
| 91914000 | Penalty Cost Prop. Tax | 191 | 229 | 233 | 233 | 0 | 300 | 0 |
| 91919600 | RDA Residual | 6,645 | 7,970 | 10,385 | 10,385 | 12,250 | 6,400 | 6,400 |
| 94941000 | Interest Income | 8,727 | 8,979 | 21,593 | 21,593 | 15,000 | 10,000 | 10,000 |
| 94942900 | Building Rental | 0 | 48,200 | 52,281 | 52,281 | 35,000 | -1,585 | 25,000 |
| 95952200 | Homeowners Relief | 12,732 | 12,842 | 12,810 | 12,810 | 11,000 | 6,500 | 6,500 |
| 95952900 | In Lieu Tax | 0 | 70,000 | 990,000 | 990,000 | 70,000 | 49,906 | 100,000 |
| 95953000 | Misc. Revenue (ASES) | 62,323 | 65,149 | 56,689 | 56,689 | 75,348 | 76,000 | 75,348 |
| 95953100 | Aid to Local Government | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 95953300 | Redevelopment Funds | 5,497 | 7,519 | 8,738 | 8,738 | 9,200 | 9,000 | 9,000 |
| 95956900 | State Aid | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 96964600 | Recreation Fees & Charges | 201,138 | 189,928 | 208,150 | 208,150 | 125,000 | 182,000 | 125,000 |
| 96969000 | Leased Property | 108,475 | 98,625 | 98,578 | 98,578 | 100,000 | 92,200 | 123,400 |
| 91919300 | Tax, Sales | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 97979000 | Revenue, Other | 192,825 | 43,857 | 40,328 | 40,328 | 8,000 | 1,300 | 1,300 |
| 98987000 | Debt Issue | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9000 | TOTAL | 1,758,104 | 1,805,885 | 2,853,299 | 2,853,299 | 1,920,758 | 1,982,898 | 2,097,648 |
| 740000 | CARRY OVER* | 339,030 | 273,971 | 273,971 | 273,971 | 365,075 | 308,557 | 308,557 |
| | Unreserved Fund Balance | 2,097,134 | 2,079,856 | 3,127,270 | 3,127,270 | 2,285,833 | 2,291,455 | 2,406,205 |
| 088L | Park Dedication Acct | | | | | | | 14,037.71 |
| 5500000 | Park Fees 346l | | | | | | | 1,239,181.07 |
| | District Reserve Acct | | | | | | | 976,117.56 |

2020/2021 FISCAL YEAR PRELIMINARY BUDGET

| <u>CODE CLASSIFICATION</u> | <u>ACTUAL 2016/2017</u> | <u>ACTUAL 2017/2018</u> | <u>ACTUAL 2018/2019</u> | <u>ACTUAL 2019/2020</u> | <u>BUDGET 2020/2021</u> | <u>ESTIMATE 2020/2021</u> | <u>PRELIM 2021/2022</u> | <u>ADMIN</u> | <u>REC</u> | <u>MTNC</u> |
|--|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|---------------------------|-------------------------|--------------|------------|-------------|
| <u>Salaries and Employee Benefits</u> | | | | | | | | | | |
| 1110 Sal & Wages, FT | 604,311 | 631,662 | 669,099 | 705,449 | 912,760 | 630,725 | 731,693 | 176,983 | 172,488 | 382,222 |
| 1122 Sal & Wages, PT | 180,406 | 190,741 | 214,916 | 179,398 | 8,500 | 200,487 | 167,500 | 8,500 | 144,000 | 15,000 |
| 1210 Retirement | 47,554 | 45,266 | 54,103 | 52,710 | 53,115 | 50,379 | 58,536 | 14,159 | 13,799 | 30,578 |
| 1220 OASDI | 58,382 | 60,959 | 65,001 | 65,514 | 63,563 | 63,003 | 68,788 | 14,190 | 24,210 | 30,388 |
| 1230 Insurance | 106,032 | 106,303 | 116,105 | 125,048 | 133,769 | 118,705 | 156,308 | 31,986 | 21,034 | 103,288 |
| 1240 Worker's Comp. | 49,481 | 39,515 | 36,290 | 34,752 | 44,661 | 42,845 | 46,236 | 3,000 | 7,127 | 36,109 |
| 1250 Unemployment | 9,100 | 8,268 | 6,863 | 5,525 | 8,205 | 5,498 | 8,715 | 490 | 5,775 | 2,450 |
| 1000 TOTAL | 1,055,266 | 1,082,714 | 1,162,376 | 1,168,397 | 1,224,573 | 1,111,642 | 1,237,776 | 249,308 | 388,433 | 600,035 |
| <u>Services & Supplies</u> | | | | | | | | | | |
| 2005 Adv/Leg | 1,936 | 1,126 | 758 | 1,643 | 1,300 | 464 | 1,000 | 1,000 | 0 | 0 |
| 2022 Bks/Periodicals | 149 | 151 | 251 | 151 | 255 | 147 | 150 | 150 | 0 | 0 |
| 2029 Bus & Conf Exp | 7,428 | 4,271 | 3,219 | 3,283 | 5,500 | 605 | 5,500 | 5,000 | 500 | 0 |
| 2035 Educ & Trng | 1,598 | 3,448 | 1,609 | 437 | 1,500 | 535 | 4,000 | 3,000 | 500 | 500 |
| 2039 Mileage | 936 | 1,332 | 1,030 | 795 | 1,500 | 380 | 2,350 | 1,000 | 1,000 | 350 |
| 2051 Insurance | 47,336 | 48,893 | 55,247 | 64,984 | 91,002 | 91,297 | 91,000 | 91,000 | 0 | 0 |
| 2061 Memberships | 8,318 | 8,528 | 9,830 | 9,841 | 9,900 | 9,950 | 10,415 | 9,815 | 300 | 300 |
| 2076 Office Sups | 7,311 | 8,747 | 9,371 | 9,745 | 7,950 | 7,200 | 7,800 | 7,000 | 500 | 300 |
| 2081 Postage Sups | 6,543 | 5,097 | 4,705 | 2,597 | 2,600 | 98 | 1,000 | 1,000 | 0 | 0 |
| 2085 Printing sups | 13,370 | 12,184 | 12,161 | 5,983 | 6,750 | 235 | 1,500 | 500 | 1,000 | 0 |
| 2104 Agri/Hort Sups | 975 | 865 | 1,215 | 1,211 | 2,000 | 1,500 | 2,000 | 0 | 0 | 2,000 |
| 2111 Bldg Mtnc Svcs | 2,236 | 2,160 | 1,839 | 2,578 | 2,500 | 1,200 | 2,000 | 0 | 0 | 2,000 |
| 2112 Bldg Mtnc Svcs | 4,914 | 7,458 | 6,267 | 8,037 | 7,500 | 6,000 | 7,500 | 0 | 0 | 7,500 |
| 2122 Chemical Sups | 1,859 | 2,548 | 1,124 | 757 | 4,000 | 2,300 | 4,000 | 0 | 0 | 4,000 |
| 2131 Elec Mtnc Svc | 2,150 | 3,115 | 3,400 | 22,862 | 4,000 | 4,000 | 4,000 | 0 | 0 | 4,000 |
| 2132 Elec Mtnc Sup | 850 | 1,615 | 751 | 1,760 | 2,000 | 2,000 | 2,000 | 0 | 0 | 2,000 |
| 2142 Land Imp sups | 17,056 | 13,825 | 13,432 | 15,022 | 15,000 | 15,000 | 17,000 | 0 | 0 | 17,000 |
| 2151 Mech Sys Svcs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| <u>CODE CLASSIFICATION</u> | <u>ACTUAL</u> <u>2016/2017</u> | <u>ACTUAL</u> <u>2017/2018</u> | <u>ACTUAL</u> <u>2018/2019</u> | <u>ACTUAL</u> <u>2019/2020</u> | <u>BUDGET</u> <u>2020/2021</u> | <u>ESTIMATE</u> <u>2020/2021</u> | <u>PRELIM</u> <u>2021/2022</u> | <u>ADMIN</u> | <u>REC</u> | <u>MTNC</u> |
|----------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|-----------------------------------|----------------|---------------|----------------|
| 2162 Painting Sups | 364 | 1,253 | 226 | 1,609 | 2,000 | 1,200 | 2,000 | 0 | 0 | 2,000 |
| 2168 Plumbing Sups | 2,193 | 2,911 | 1,557 | 1,995 | 4,800 | 3,000 | 4,000 | 0 | 0 | 4,000 |
| 2191 Electricity | 47,221 | 52,824 | 50,483 | 40,629 | 49,000 | 40,000 | 42,000 | 0 | 0 | 42,000 |
| 2192 Nat'l Gas | 1,545 | 1,359 | 2,668 | 2,786 | 3,000 | 3,000 | 3,000 | 0 | 0 | 3,000 |
| 2193 Refuse | 14,188 | 9,410 | 4,962 | 5,202 | 8,500 | 8,500 | 9,000 | 0 | 0 | 9,000 |
| 2195 Sewage | 5,841 | 6,005 | 6,161 | 5,363 | 6,200 | 2,800 | 5,500 | 0 | 0 | 5,500 |
| 2197 Tele & Teleg | 17,323 | 13,327 | 13,062 | 14,544 | 17,400 | 17,747 | 21,992 | 19,992 | 0 | 2,000 |
| 2198 Water | 79,704 | 89,781 | 103,979 | 94,497 | 95,000 | 95,000 | 92,000 | 0 | 0 | 92,000 |
| 2205 Auto Mtnc Svcs | 12,295 | 11,551 | 7,553 | 6,424 | 12,000 | 10,000 | 12,000 | 0 | 0 | 12,000 |
| 2211 Constr Equip Mtnc Svc | 2,440 | 5,460 | 6,634 | 2,307 | 7,500 | 7,500 | 7,500 | 0 | 0 | 7,500 |
| 2226 Expend Tools | 1,928 | 2,042 | 6,203 | 2,911 | 3,000 | 3,000 | 3,000 | 0 | 0 | 3,000 |
| 2236 Fuels & Lubes | 9,449 | 10,892 | 15,605 | 12,415 | 16,000 | 11,240 | 14,000 | 0 | 0 | 14,000 |
| 2261 Off Equip Mtnc Svc | 12,031 | 7,325 | 6,848 | 8,063 | 8,000 | 6,000 | 7,500 | 7,500 | 0 | 0 |
| 2275 Rents & Leases | 9,196 | 17,069 | 17,713 | 17,429 | 18,500 | 16,608 | 19,940 | 10,940 | 0 | 9,000 |
| 2281 Shop Equip Svc | 995 | 692 | 726 | 684 | 1,000 | 1,000 | 1,200 | 0 | 0 | 1,200 |
| 2292 Other Equip Mtnc Svcs | 4,545 | 6,394 | 6,581 | 12,775 | 7,000 | 7,000 | 7,000 | 0 | 0 | 7,000 |
| 2314 Cloth & Per Svcs | 7,162 | 7,683 | 7,985 | 6,279 | 4,800 | 3,201 | 6,200 | 0 | 4,000 | 2,200 |
| 2322 Custodial Sup | 14,830 | 16,626 | 15,423 | 15,453 | 16,000 | 16,000 | 16,000 | 0 | 0 | 16,000 |
| 2332 Food Sup | 1,837 | 2,419 | 2,381 | 2,395 | 1,100 | 790 | 2,600 | 600 | 2,000 | 0 |
| 2444 Medical Sup | 310 | 478 | 379 | 7,096 | 4,800 | 3,241 | 3,800 | 2,000 | 1,500 | 300 |
| 2505 Actg Svc | 22,787 | 25,812 | 28,305 | 27,370 | 28,400 | 28,399 | 28,900 | 28,900 | 0 | 0 |
| 2531 Legal Svc | 13,564 | 9,811 | 6,605 | 2,009 | 10,000 | 8,193 | 10,000 | 10,000 | 0 | 0 |
| 2591 Other Prof Svc | 40,315 | 79,579 | 78,762 | 333,644 | 155,700 | 136,441 | 134,962 | 60,962 | 4,000 | 70,000 |
| 2813 BOE | 0 | 362 | 0 | -176 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2819 Registration Svc | 1,669 | 0 | 2,008 | 0 | 28,980 | 28,975 | 0 | 0 | 0 | 0 |
| 2851 Rec Svcs | 10,145 | 11,069 | 7,784 | 5,069 | 5,000 | 1,350 | 5,000 | 0 | 5,000 | 0 |
| 2852 Rec Svcs | 3,023 | 3,927 | 17,601 | 4,928 | 9,000 | 3,300 | 9,000 | 0 | 9,000 | 0 |
| 2871 Transportation | 1,468 | 1,452 | 1,473 | 2,194 | 1,800 | 0 | 0 | 0 | 0 | 0 |
| 2880 PY Expend | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2898 Other Oper Exp | 8,695 | 11,163 | 13,383 | 9,994 | 16,100 | 1,250 | 16,100 | 16,000 | 0 | 100 |
| 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 | 472,028 | 534,039 | 559,259 | 797,574 | 705,837 | 607,646 | 647,409 | 276,359 | 29,300 | 341,750 |

| <u>CODE CLASSIFICATION</u> | <u>ACTUAL</u> <u>2016/2017</u> | <u>ACTUAL</u> <u>2017/2018</u> | <u>ACTUAL</u> <u>2018/2019</u> | <u>ACTUAL</u> <u>2019/2020</u> | <u>BUDGET</u> <u>2020/2021</u> | <u>ESTIMATE</u> <u>2020/2021</u> | <u>PRELIM</u> <u>2021/2022</u> | <u>ADMIN</u> | <u>REC</u> | <u>MTNC</u> |
|----------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|-------------------------------------|-----------------------------------|----------------|----------------|------------------|
| FIXED ASSETS | | | | | | | | | | |
| 4201 Building Imp. | | 89,290.07 | 85,609.00 | 29,683.00 | 0 | 0 | 75,000 | 0 | 0 | 75,000 |
| 4202 Struct & Imp | 49,382 | 0 | 863,755 | 2,130 | 0 | 0 | 272,500 | 0 | 0 | 272,500 |
| 4200 TOTAL | 49,382 | 89,290 | 949,364 | 31,813 | 0 | 0 | 347,500 | 0 | 0 | 347,500 |
| 4303 Equip | 40,045 | -2,073 | 3,484 | 14,591 | 35,000 | 35,000 | 0 | 0 | 0 | 0 |
| 4300 TOTAL | 40,045 | -2,073 | 3,484 | 14,591 | 35,000 | 35,000 | 0 | 0 | 0 | 0 |
| 4000 TOTAL | 89,427 | 87,217 | 952,848 | 46,404 | 35,000 | 35,000 | 347,500 | 0 | 0 | 347,500 |
| TOTAL | 1,616,721 | 1,703,970 | 2,674,483 | 2,012,376 | 1,965,410 | 1,754,288 | 2,232,685 | 525,667 | 417,733 | 1,289,285 |
| CONTINGENCY | 0 | 0 | 0 | 0 | 33,495 | 0 | 150,000 | 0 | 0 | 0 |
| RESERVE | 0 | 0 | 0 | 0 | 286,928 | 0 | 23,520 | 0 | 0 | 0 |
| | 1,616,721 | 1,703,970 | 2,674,483 | 2,012,376 | 2,285,833 | 1,754,288 | 2,406,205 | | | |

PRELIMINARY 2021/2022 ADMINISTRATION SALARIES & BENEFITS

ADMINISTRATION SALARIES

FULL TIME SALARIES

| | | | | | |
|--|------------|---|----|---|-----------------|
| <u>ADMINISTRATOR - LARRY (ANNV 3/31)</u> | | | | | |
| {9415} | \$4,345.49 | X | 26 | PAY PERIODS = | \$112,982.74 |
| | \$124.37 | | | LIFE INSURANCE x 12 MONTHS = | \$1,492.44 |
| | \$40.00 | | | STIPEND PER MONTH (PHONE) X 12 MONTHS = | <u>\$480.00</u> |
| | | | | | \$114,955 |

| | | | | | |
|--|------------|---|----|---|-----------------|
| <u>ADMINISTRATIVE SERVICES MGR - STEP 5 - TERRI (ANNIV. 1/1)</u> | | | | | |
| {5129} | \$2,367.23 | X | 26 | PAY PERIODS = | \$ 61,547.98 |
| | \$40.00 | | | STIPEND PER MONTH (PHONE) X 12 MONTHS = | <u>\$480.00</u> |
| | | | | | \$62,028 |

Total Full Time Salaries **\$176,983**

BOARD MEMBERS STIPEND

| | | | | | |
|--|----|------------|---|------------------------------------|---------------------------|
| | 17 | Meetings x | 5 | Directors x \$100/Mtg= | \$8,500.00 |
| | | | | Total Board Members Stipend | \$8,500 \$8,500 |

TOTAL ADMINISTRATION SALARIES **\$185,483**

ADMINISTRATION BENEFITS

| | | | | | |
|------------------|-------------------|--|--|--|----------|
| <u>EMPLOYEES</u> | <u>RETIREMENT</u> | | | | \$14,159 |
|------------------|-------------------|--|--|--|----------|

| | | | | | |
|---|-----------|---|--------|---|-------------|
| 2 | \$176,983 | X | 8.000% | = | \$14,158.65 |
|---|-----------|---|--------|---|-------------|

| | | | | | |
|--|--------------|--|--|--|----------|
| | <u>OASDI</u> | | | | \$14,189 |
|--|--------------|--|--|--|----------|

| | | | | | |
|--|-----------|---|-------|---|-------------|
| | \$185,483 | X | 7.65% | = | \$14,189.46 |
|--|-----------|---|-------|---|-------------|

| | | | | | |
|--|------------------|--|--|--|----------|
| | <u>INSURANCE</u> | | | | \$31,986 |
|--|------------------|--|--|--|----------|

Medical

| | | | | | |
|-----------|------------|---|----|----------|-----------------|
| | \$2,340.01 | x | | 7 MOS = | \$16,380.07 |
| | \$2,574.01 | | | 5 MOS = | \$12,870.05 |
| ADMIN FEE | \$40.00 | x | 1x | 12 MOS = | <u>\$480.00</u> |
| | | | | | \$29,730.12 |

Dental

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

| | | | | | |
|--|----------------------|--|--|--|---------|
| | <u>WORKER'S COMP</u> | | | | \$3,000 |
|--|----------------------|--|--|--|---------|

| | | | | | |
|--|----------|---|-------|---|----------|
| | \$62,028 | x | 0.41% | = | \$254.31 |
|--|----------|---|-------|---|----------|

| | | | | | |
|--|-----------|---|-------|---|-------------------|
| | \$123,455 | x | 2.29% | = | <u>\$2,827.12</u> |
|--|-----------|---|-------|---|-------------------|

\$3,081.44

| | | | | | |
|--|-------------------------|--|--|---|-------------|
| | Experience Modification | | | x | <u>1.27</u> |
|--|-------------------------|--|--|---|-------------|

\$3,913.43

UNEMPLOYMENT

| | | | | | |
|--|----------|---|-------|---|----------|
| | \$14,000 | x | 3.50% | = | \$490.00 |
|--|----------|---|-------|---|----------|

\$490

Total Administration Benefits **\$63,824**

TOTAL ADMINISTRATION SALARIES AND BENEFITS **\$249,308**

PRELIMARY 2021/2022 RECREATION SALARIES & BENEFITS

RECREATION SALARIES

FULL TIME SALARIES

RECREATION SUPERINTENDENT - (SARAH) STEP 3/4 (Annv. 9/16) (Hired 10/9)

| | | | | | | |
|--------|------------|---|----|---|-----------------|--------|
| {6152} | \$2,839.38 | x | 26 | PAY PERIODS = | \$73,823.88 | 74,304 |
| | \$ 40.00 | | | STIPEND PER MONTH (PHONE) X 12 MONTHS = | <u>\$480.00</u> | |

RECREATION SUPERVISOR - (RACHEL) STEP 2/3 (Annv. 11/12)

| | | | | | | |
|--------|------------|---|----|---|-----------------|--------|
| {4652} | \$2,147.08 | x | 26 | PAY PERIODS = | \$55,824.08 | 56,304 |
| | \$ 40.00 | | | STIPEND PER MONTH (PHONE) X 12 MONTHS = | <u>\$480.00</u> | |

OFFICE ASSISTANT - STEP 1

| | | | | | | |
|--------|------------|---|----|---|-----------------|--------|
| {3450} | \$1,592.31 | x | 26 | PAY PERIODS = | \$41,400.06 | 41,880 |
| | \$ 40.00 | | | STIPEND PER MONTH (PHONE) X 12 MONTHS = | <u>\$480.00</u> | |

Total Full Time Salaries **\$172,488**

PART TIME RECREATION \$75,560

PART TIME RECREATION-ASES \$68,440

Total Part Time Salaries **\$144,000**

TOTAL RECREATION SALARIES **\$316,488**

RECREATION BENEFITS

EMPLOYEE RETIREMENT

| | | | | | | |
|---|-----------|---|--------|---|-------------|----------|
| 3 | \$172,488 | x | 8.000% | = | \$13,799.04 | \$13,799 |
|---|-----------|---|--------|---|-------------|----------|

OASDI

| | | | | | | |
|---|-----------|---|-------|---|-------------|----------|
| 3 | \$316,488 | x | 7.65% | = | \$24,211.33 | \$24,211 |
|---|-----------|---|-------|---|-------------|----------|

INSURANCE

\$21,034

Medical

| | | | | | | |
|---|------------|---|--|---------|-------------------|--|
| 3 | \$1,412.04 | x | | 7 MOS = | \$9,884.28 | |
| 3 | \$1,553.24 | x | | 5 MOS = | <u>\$7,766.20</u> | |
| | | | | | \$17,650.48 | |

Dental

| | | | | | | |
|---|-----------|---|----|---------|-------------------|--|
| 3 | \$ 88.00 | x | 3x | 6 MOS = | \$1,584.00 | |
| 3 | \$ 100.00 | x | 3x | 6 MOS = | <u>\$1,800.00</u> | |
| | | | | | \$3,384.00 | |

WORKER'S COMP

| | | | | | | |
|--------|-----------|---|-------|---|----------------|---------|
| | \$316,488 | x | 2.26% | = | \$7,152.63 | \$7,127 |
| (VOL.) | \$1,500 | x | 2.26% | = | <u>\$33.90</u> | |

\$7,186.53

| | | | | | | |
|--|-------------------------|--|--|---|-------------|--|
| | Experience Modification | | | x | <u>1.27</u> | |
| | | | | | \$9,126.89 | |

UNEMPLOYMENT

| | | | | | | |
|--|-----------|---|-------|---|------------|---------|
| | \$165,000 | x | 3.50% | = | \$5,775.00 | \$5,775 |
|--|-----------|---|-------|---|------------|---------|

Total Recreation Benefits **\$71,945**

TOTAL RECREATION SALARIES AND BENEFITS **\$388,433**

PAGE 6

PRELIMINARY 2021/2022 MAINTENANCE SALARIES & BENEFITS

MAINTENANCE DIVISION

FULL TIME SALARIES

| | | | | | | |
|--------|--|---|----|---|-----------------|------------------|
| | <u>PARK SUPERINTENDENT - (SCOTT) STEP 5 (7/1)</u> | | | | | |
| {6459} | \$2,981.08 | X | 26 | PAY PERIODS = | \$77,508.08 | \$77,988 |
| | \$ 40.00 | | | STIPEND PER MONTH (PHONE) X 12 MONTHS = | <u>\$480.00</u> | |
| | <u>PARK SUPERVISOR - (SERGIO) STEP 5 (7/1)</u> | | | | | |
| {5129} | \$2,367.23 | X | 26 | PAY PERIODS = | \$61,547.98 | \$62,028 |
| | \$ 40.00 | | | STIPEND PER MONTH (PHONE) X 12 MONTHS = | <u>\$480.00</u> | |
| | <u>FACILITY MAINTENANCE SUPERVISOR - (SEAN) STEP 5 - (ANNV. 10/16)</u> | | | | | |
| {5794} | \$2,674.15 | X | 26 | PAY PERIODS = | \$69,527.90 | \$70,008 |
| | \$ 40.00 | | | STIPEND PER MONTH (PHONE) X 12 MONTHS = | <u>\$480.00</u> | |
| | <u>MAINTENANCE PERSON - (ERIC) STEP 5 (ANNV. 7/1)</u> | | | | | |
| {3554} | \$1,640.31 | X | 7 | PAY PERIODS = | \$11,482.17 | \$11,602 |
| | \$ 40.00 | | | STIPEND PER MONTH (PHONE) X 3 MONTHS = | <u>\$120.00</u> | |
| | <u>MAINTENANCE PERSON - (RODNEY) STEP 5 (ANNV. 7/1)</u> | | | | | |
| {3554} | \$1,640.31 | X | 26 | PAY PERIODS = | \$42,648.06 | \$43,128 |
| | \$ 40.00 | | | STIPEND PER MONTH (PHONE) X 12 MONTHS = | <u>\$480.00</u> | |
| | <u>MAINTENANCE PERSON - (STEVE) STEP 3 (ANNV. 7/1)</u> | | | | | |
| {3223} | \$1,487.54 | X | 26 | PAY PERIODS = | \$38,676.04 | \$39,156 |
| | \$ 40.00 | | | STIPEND PER MONTH (PHONE) X 6 MONTHS = | <u>\$480.00</u> | |
| | <u>MAINTENANCE PERSON - (ADAM) STEP 2/3 (ANNV. 12/9)</u> | | | | | |
| {3223} | \$1,487.54 | X | 26 | PAY PERIODS = | \$38,676.04 | \$39,156 |
| | \$ 40.00 | | | STIPEND PER MONTH (PHONE) X 12 MONTHS = | <u>\$480.00</u> | |
| | <u>MAINTENANCE PERSON - (HARLY) STEP 2/3 (ANNV. 4/12)</u> | | | | | |
| {3223} | \$1,487.54 | X | 26 | PAY PERIODS = | \$38,676.04 | \$39,156 |
| | \$ 40.00 | | | STIPEND PER MONTH (PHONE) X 12 MONTHS = | <u>\$480.00</u> | |
| | Total Full Time Salaries | | | | | \$382,222 |

PART TIME SALARIES

| | | | | | | |
|--|---|---|-----------------|--------------|--------------------|-----------------|
| | <u>PART TIME MAINTENANCE WORKER</u> | | | | | |
| | \$0.00 | X | 36 HRS PER WEEK | X 52 WEEKS = | \$0.00 | \$0 |
| | <u>FREEDOM PARK MONITOR -</u> | | | | | |
| | \$0.00 | X | 16 HRS PER WEEK | X 35 WEEKS = | \$0.00 | \$0 |
| | <u>WEEKDAY & WEEKEND BUILDING MONITOR -</u> | | | | | |
| | \$15.00 | | | | <u>\$15,000.00</u> | \$15,000 |
| | Total Part Time Salaries | | | | | \$15,000 |

TOTAL MAINTENANCE SALARIES **\$397,222**

MAINTENANCE BENEFITS

| | | | | | | |
|-----------------|---------------------------------------|---|--------|---------|--------------------|------------------|
| <u>EMPLOYEE</u> | <u>RETIREMENT</u> | | | | | |
| 9 | \$382,222 | x | 8.000% | = | \$30,577.78 | \$30,578 |
| | <u>OASDI</u> | | | | | |
| | \$397,222 | x | 7.65% | = | \$30,387.51 | \$30,388 |
| | <u>INSURANCE</u> | | | | | \$103,288 |
| | <u>Medical</u> | | | | | |
| 8 | \$6,232.67 | x | | 7 MOS = | \$43,628.69 | |
| 8 | \$6,855.94 | x | | 5 MOS = | <u>\$47,991.58</u> | |
| | | | | | \$91,620.27 | |
| 1 | \$763.76 | x | | 2 MOS = | \$1,527.52 | |
| 1 | \$840.14 | x | | 1 MOS = | \$840.14 | |
| | | | | | \$2,367.66 | |
| | <u>Dental</u> | | | | | |
| 8 | \$ 88.00 | x | 7x | 6 MOS = | \$4,224.00 | |
| 8 | \$ 100.00 | x | 7x | 6 MOS = | <u>\$4,800.00</u> | |
| | | | | | \$9,024.00 | |
| 1 | \$ 88.00 | x | 1x | 2 MOS = | \$176.00 | |
| 1 | \$ 100.00 | x | 1x | 1 MOS = | <u>\$100.00</u> | |
| | | | | | \$276.00 | |
| | <u>WORKER'S COMP</u> | | | | | |
| | \$397,222 | x | 9.14% | = | \$36,306.12 | |
| (VOL.) | \$0 | x | 9.14% | = | <u>\$0.00</u> | |
| | | | | | \$36,306.12 | |
| | Experience Modification | | | x | <u>1.27</u> | |
| | | | | | \$46,108.77 | \$36,109 |
| | <u>UNEMPLOYMENT</u> | | | | | |
| | \$70,000.00 | x | 3.50% | = | \$2,450.00 | \$2,450 |
| | Total Maintenance Benefits | | | | | \$202,812 |
| | TOTAL MAINTENANCE AND BENEFITS | | | | | \$600,035 |

**ADMINISTRATION
PRELIMINARY 2021/2022 SERVICES AND SUPPLIES**

| CODE | CLASSIFICATION | BUDGET | DESCRIPTION |
|---------------------|-----------------------|----------------|---|
| 2005 | Adv/Leg Notice | 1,000 | Legal posting requirements, ads, etc. |
| 2022 | Books/Periodicals | 150 | Federal/State legal posting requirements. |
| 2029 | Bus./Conf Exp | 5,000 | Board/Staff Conferences and Workshops |
| 2035 | Educ/Trng. | 3,000 | Board and Staff Training |
| 2039 | Empl Trans-Mileage | 1,000 | Board and Administrator mileage reimb. |
| 2051 | Insurance | 91,000 | District liability insurance (CAPRI) |
| 2061 | Memberships | 9,815 | CPRS, CARPD, CSDA andLAFCo |
| 2076 | Office Supplies | 7,000 | Office supplies and equipment |
| 2081 | Postage | 1,000 | Postage (Stamps) |
| 2085 | Printing | 500 | Letterhead and other printing needs |
| 2197 | Telephone/Teleg | 19,992 | Phone service and Comcast |
| 2261 | Office Equip Mtn | 7,500 | Service/repairs for office equipment |
| 2275 | Rents & Leases | 10,940 | Copier, Phone and County (Compass) |
| 2332 | Food Supplies | 600 | Coffee, supplies for interviews & District events |
| 2444 | Medical Supplies | 2,000 | District medical supplies |
| 2505 | Accounting Svc | 28,900 | District audit fees and County Admin Fees |
| 2531 | Legal Services | 10,000 | BKS Legal Service |
| 2591 | Other Prof Services | 60,962 | Software costs (Adobe/Zoom/Microsoft,Streamline(web page),ASCAP,Consultants); ADA Transition Plan(\$50,000) |
| 2819 | Registration Svcs | 0 | Election Cost |
| 2898 | Other Oper Exp | 16,000 | Imprest Cash (Petty Cash), Visa and Active Net Charges |
| | | | |
| 2000 | TOTAL | 276,359 | |
| | | | |
| Fixed Assets | | | |
| 4303 | Office Equipment | 0 | |
| | | | |
| 4000 | TOTAL | 0 | |
| | | | |
| | GRAND TOTAL: | 276,359 | |
| | | | |

**RECREATION
PRELIMINARY 2021/2022 SERVICES AND SUPPLIES**

| CODE | CLASSIFICATION | BUDGET | DESCRIPTION |
|---------------------|-----------------------|---------------|---|
| 2029 | Bus./Conf Exp | 500 | Conference |
| 2035 | Educ/Trng | 500 | Employee education training programs |
| 2039 | Empl Trans | 1,000 | Employee mileage reimbursement |
| 2061 | Memberships | 300 | Superintendent/Supervisor CPRS |
| 2076 | Office Sups | 500 | Office supplies and small equipment |
| 2081 | Postage | 0 | No funds requested |
| 2085 | Printing | 1,000 | Mailers, flyers and other |
| 2314 | Clothing | 4,000 | Staff and program participant shirts |
| 2332 | Food Sups | 2,000 | Camp BBQ's, senior events/trainings |
| 2444 | Medical Sups | 1,500 | First aid supplies |
| 2591 | Other Prof Svcs | 4,000 | Program banners/computer software (staff scheduling, marketing/editing) |
| 2851 | Recreation Svcs | 5,000 | Program vendors, presenters, services and event attractions |
| 2852 | Recreation Sups | 9,000 | Programs supplies, crafts, equipment, periodicals, score books, award, etc. |
| 2871 | Transportation | 0 | No funds requested |
| 2000 | TOTAL | 29,300 | |
| | | | |
| Fixed Assets | | | |
| 4201 | Office Equipment | 0 | BUILDING IMPROVEMENTS |
| | | | |
| | | | |
| 4000 | TOTAL | 0 | |
| | | | |

**MAINTENANCE
PRELIMINARY 2021/2022 SERVICES AND SUPPLIES**

| CODE | CLASSIFICATION | BUDGET | DESCRIPTION |
|-------------|-----------------------|---------------|---|
| 2035 | Educ/Trng | 500 | Staff Maintenance Training |
| 2039 | Empl Trans | 350 | Superintendent mileage reimbursement |
| 2061 | Memberships | 300 | CPRS Superintendent/Facilities Suprv |
| 2076 | Office Supplies | 300 | Corporation yard office supplies |
| 2104 | Agri/Hort | 2,000 | Landscape material |
| 2111 | Bldg Mtnc Svcs | 2,000 | Locksmith, keys and repairs |
| 2112 | Bldg Mtnc Sups | 7,500 | Building/Facility supplies |
| 2122 | Chemical Sups | 4,000 | Fertilizer, pesticides and herbicides |
| 2131 | Elec Sys Svc | 4,000 | Mechanical repairs |
| 2132 | Elec Sys Sup | 2,000 | Light fixtures, light bulbs, etc. |
| 2142 | Land Imp Sup | 17,000 | Fibar replacement, irrigation supplies and pipe repairs |
| 2162 | Paint Sups | 2,000 | Interior/exterior paint projects |
| 2168 | Plumbing | 4,000 | Indoor/Outdoor facility plumbing needs |
| 2191 | Electricity | 42,000 | All indoor and outdoor facilities |
| 2192 | Nat'l Gas | 3,000 | Natural Gas at Strizek, District Offices and Capehart facilities |
| 2193 | Refuse | 9,000 | Trash removal at all district facilities and dump station fees |
| 2195 | Sewer | 5,500 | District facilities and buildings |
| 2197 | Telephone | 2,000 | Internet Service (Capehart/Corp Yard) |
| 2198 | Water | 92,000 | 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 | 7,500 | Construction equipment repairs includign fleet, mowers, trailers, etc. |
| 2226 | Expend Tools | 3,000 | Trimmers, blowers, hedge clippers, small tools, etc. |
| 2236 | Fuels & Lubes | 14,000 | District fuel costs |
| 2275 | Rents & Leases | 9,000 | Security systems, fire alarms, equipment and other rentals. |
| 2281 | Shop Equip Svc | 1,200 | Small Tool Repairs |
| 2292 | Other Equip Sups | 7,000 | Playground equipment replacement parts |
| 2314 | Clothing | 2,200 | Staff clothing and boots |
| 2322 | Custodial Sups | 16,000 | District facilities including parks |
| 2444 | Medical Sups | 300 | First Aid Supplies |
| 2591 | Other Prof Svcs | 70,000 | Permits, inspections, backflow certifications, pest control, weed abatement, employee |
| | | | finger printing, tree maintenance, Hazmat permits, park police security, etc. |
| | | | |
| | | | |

PRELIMINARY 2020/2021 SERVICES AND SUPPLIES

| CODE | CLASSIFICATION | BUDGET | DESCRIPTION |
|---------------------|---------------------------|----------------|---|
| 2898 | Other Oper Exp | 100 | Imprest Cash (Petty Cash) |
| 2000 | TOTAL | 341,750 | |
| FIXED ASSETS | | | |
| 4201 | Building Improvement | 75,000 | District Office Complex Improvements: Community Center and District Office Complex Electronic ADA Doors, carpet replacement in District Office Complex and Community Center HVAC replacement, etc. |
| 4202 | Structure Improvement | 272,500 | Chardonay Park (100,000 Park In-lieu)(100,000 GF); Freedom Park replace playground equipment; Other Parks replacement playground equipment; Park Pedestrian replace/repair concrete park pathways; Larchmont replace picnic tables and BBQ's; Capehart Gym replace/repair damage to walls and office and storage areas; Larchmont Park top dressing and over seeding; Strizek Park evaluate Strize Park Irrigation System |
| 4303 | Equipment | 0 | |
| 4000 | TOTAL FIXED ASSETS | 347,500 | |
| | GRAND TOTAL: | 689,250 | |


NORTH HIGHLANDS RECREATION AND PARK DISTRICT

TO: Pat Williams, Chairperson
Board of Directors

FROM: Larry Mazzuca, Administrator

DATE: June 10, 2021

SUBJECT: FY 2021-2022 Preliminary Budget Community Facilities District No. 2016-01 Elverta Park
(Cherry Blossom Park)



Enclosed you will find a summary of the Community Facilities District (CFD) No. 2016-01 Elverta Park. This summary includes FY 2020-2021 year end revenues and expenditure projections and the FY 2021-2022 Preliminary Budget. It also includes a description of the new Dry Period Financing Program established for the CFD in FY 2020-2021.

BACKGROUND

CFD No. 2016-01 Elverta Park includes maintenance of the park and surrounding landscaped areas located within the subdivision. Property owners pay an annual fee (Special Tax fee) to the District for maintenance while also paying secured property taxes as do all North Highlands residents. The District contracts with SCI Consultants to prepare the annual revenue statements and fee schedule. This annual Special Tax Fee is adjusted using the Bay Area CPI (Consumer Price Index). District staff prepares the expenditure and budget using the funds collected from the property owners.

Because the CFD has a relatively small operating budget, it cannot afford to purchase its own motorized maintenance equipment, including mowers, maintenance trucks, etc. Therefore, the District's GF shares its equipment with the CFD. The cost for this "shared use" is then charged back to the CFD budget.

In FY 2020-2021, the District was required by the county to establish a Dry Period Financing Program for the Elverta Park CFD. What is a Dry Period Financing Program? It's a cash flow problem. The period of time during the fiscal year when districts are routinely low on cash due to timing differences between Cash Disbursements, which generally occur evenly throughout the year, and Cash Receipts, which are more cyclical, such as property taxes and stated deferred revenues. In the event the CFD runs low on cash as it is waiting for the next cash disbursement from the county, the county will temporarily transfer (or loan) funds from the County Treasurer to cover one or more cash flow shortfalls by the District during a fiscal year. The county then is repaid when the District receives its deferred revenue. Why is this necessary? When the District and County established CFD three years ago, the county did not advise the District on the benefits of establishing a Dry Period Financing Program. The error was caught when the District ran short of cash last fall. The District was required to submit a request to the county to establish a "mid-year" DPF program. While the county was in the process of creating the DPF program for the District, the District temporarily borrowed \$40,000 from the District's GF to cover CFD expenses.

Once the county approved the DPF program, and after the District collected its deferred revenue, the District repaid the loan to the District's GF.

REVENUES

All 225 parcels within the CFD have been developed or permits issued. As a result, the 225 parcels will be charged the Special Tax fee (CFD maintenance fees) on an ongoing annual basis. Based upon CPI, the Special Tax rate for FY 2021-2022 has been adjusted by 2.00%. The Special Tax fee for each of the 225 parcels for FY 2021-2022 is \$541.74 or \$121,892 in total Special Tax revenue. This represents an increase of \$12.18 per parcel over the previous year's fee. Additionally, the District projects a Carry-Over of \$24,238 from FY 2020-2021 and interest income of \$346 for a total available revenue of \$147,063 for FY 2021-2022.

EXPENDITURES

Similar to shared equipment required to maintain the CFD, the Elverta Park CFD isn't large enough to have its own workforce. Therefore, the District uses staff from the General Fund to provide maintenance services at the park. General Fund Maintenance Workers assigned to the CFD are charged back for the work they perform using the MW salary schedule Step 5. Additional part time staff are budgeted to supplement the maintenance of the CFD.

Additional CFD expenses include employee benefits (a portion of one full time equivalent MW), water, auto allowance, rents and leases, electrical, fuels and lubes, small equipment and tools, refuse/garbage, etc. Budgeted expenses for FY 2021-2022 is \$102,471.

FY 2021-2022 Revenues and Expenses

| | |
|---------------------------------|------------------|
| Revenue: | \$147,063 |
| Expenditures: | - <u>102,471</u> |
| Balance | \$ 44,592 |
| Available Contingency/Reserves: | \$ 44,592 |

RESOLUTION #602

**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 2021/2022 were made, and

THEREFORE, IT IS HEREBY RESOLVED in accordance with Section 29089 of the Government Code, the Preliminary Budget for the Fiscal Year 2021/2022 be and is hereby adopted in accordance with the following:

| | |
|-------------------------------------|-----------------------------|
| (1) Salaries and employee benefits | <u>\$ 59,146</u> |
| (2) Services and supplies | <u>\$ 43,325</u> |
| (3) Other Charges | <u> </u> |
| (4) Fixed Assets: | |
| (A) Land | <u> </u> |
| (B) Structures and Improvements | <u>\$ 0</u> |
| (C) Equipment | <u>\$ 0</u> |
| (5) Expenditure transfer | <u> </u> |
| (6) Contingencies | <u>\$ 44,592</u> |
| (7) Provision for reserve increases | <u>\$ 0</u> |
| TOTAL BUDGET REQUIREMENTS | <u>\$ 147,063</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:

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

TO: Pat Williams, Chairperson
Board of Directors

FROM: Larry Mazzuca, Administrator

DATE: June 10, 2021

SUBJECT: FY 2021-2022 Preliminary Budget Community Facilities District No. 2016-01 Elverta Park
(Cherry Blossom Park)

Enclosed you will find a summary of the Community Facilities District (CFD) No. 2016-01 Elverta Park. This summary includes FY 2020-2021 year end revenues and expenditure projections and the FY 2021-2022 Preliminary Budget. It also includes a description of the new Dry Period Financing Program established for the CFD in FY 2020-2021.

BACKGROUND

CFD No. 2016-01 Elverta Park includes maintenance of the park and surrounding landscaped areas located within the subdivision. Property owners pay an annual fee (Special Tax fee) to the District for maintenance while also paying secured property taxes as do all North Highlands residents. The District contracts with SCI Consultants to prepare the annual revenue statements and fee schedule. This annual Special Tax Fee is adjusted using the Bay Area CPI (Consumer Price Index). District staff prepares the expenditure and budget using the funds collected from the property owners.

Because the CFD has a relatively small operating budget, it cannot afford to purchase its own motorized maintenance equipment, including mowers, maintenance trucks, etc. Therefore, the District's GF shares its equipment with the CFD. The cost for this "shared use" is then charged back to the CFD budget.

In FY 2020-2021, the District was required by the county to establish a Dry Period Financing Program for the Elverta Park CFD. What is a Dry Period Financing Program? It's a cash flow problem. The period of time during the fiscal year when districts are routinely low on cash due to timing differences between Cash Disbursements, which generally occur evenly throughout the year, and Cash Receipts, which are more cyclical, such as property taxes and stated deferred revenues. In the event the CFD runs low on cash as it is waiting for the next cash disbursement from the county, the county will temporarily transfer (or loan) funds from the County Treasurer to cover one or more cash flow shortfalls by the District during a fiscal year. The county then is repaid when the District receives its deferred revenue. Why is this necessary? When the District and County established CFD three years ago, the county did not advise the District on the benefits of establishing a Dry Period Financing Program. The error was caught when the District ran short of cash last fall. The District was required to submit a request to the county to establish a "mid-year" DPF program. While the county was in the process of creating the DPF program for the District, the District temporarily borrowed \$40,000 from the District's GF to cover CFD expenses.

Once the county approved the DPF program, and after the District collected its deferred revenue, the District repaid the loan to the District's GF.

REVENUES

All 225 parcels within the CFD have been developed or permits issued. As a result, the 225 parcels will be charged the Special Tax fee (CFD maintenance fees) on an ongoing annual basis. Based upon CPI, the Special Tax rate for FY 2021-2022 has been adjusted by 2.00%. The Special Tax fee for each of the 225 parcels for FY 2021-2022 is \$541.74 or \$121,892 in total Special Tax revenue. This represents an increase of \$12.18 per parcel over the previous year's fee. Additionally, the District projects a Carry-Over of \$24,238 from FY 2020-2021 and interest income of \$346 for a total available revenue of \$147,063 for FY 2021-2022.

EXPENDITURES

Similar to shared equipment required to maintain the CFD, the Elverta Park CFD isn't large enough to have its own workforce. Therefore, the District uses staff from the General Fund to provide maintenance services at the park. General Fund Maintenance Workers assigned to the CFD are charged back for the work they perform using the MW salary schedule Step 5. Additional part time staff are budgeted to supplement the maintenance of the CFD.

Additional CFD expenses include employee benefits (a portion of one full time equivalent MW), water, auto allowance, rents and leases, electrical, fuels and lubes, small equipment and tools, refuse/garbage, etc. Budgeted expenses for FY 2021-2022 is \$102,471.

FY 2021-2022 Revenues and Expenses

| | |
|---------------------------------|------------------|
| Revenue: | \$147,063 |
| Expenditures: | - <u>102,471</u> |
| Balance | \$ 44,592 |
| Available Contingency/Reserves: | \$ 44,592 |

**2021-2022 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 2016/17</u> | <u>ACTUAL 2017/2018</u> | <u>ACTUAL 2018/2019</u> | <u>ACTUAL 2019/2020</u> | <u>BUDGET 2020/2021</u> | <u>ESTIMATE 2020/2021</u> | <u>PRELIMINARY 2021/2022</u> |
|-------------|-------------------------|---------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|----------------------------------|
| 94941000 | | <u>0.00</u> | <u>0.00</u> | <u>313.00</u> | <u>467.00</u> | <u>0.00</u> | <u>346.00</u> | <u>346.00</u> |
| | TOTAL | 0.00 | 0.00 | 313.00 | 467.00 | 0.00 | 346.00 | 346.00 |
| 96960300 | Special Assessment | <u>0.00</u> | <u>0.00</u> | <u>62,573.00</u> | <u>188,493.35</u> | <u>118,440.00</u> | <u>118,440</u> | <u>121,892.00</u> |
| | TOTAL | 0.00 | 0.00 | 62,573.00 | 188,493.35 | 118,440.00 | 118,440.00 | 121,892.00 |
| 97979000 | Misc Other | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>96,945.00</u> | <u>0.00</u> | <u>0</u> | <u>0.00</u> |
| | TOTAL | 0 | 0 | 0 | 96,945 | 0 | 0 | 0 |
| | GRAND TOTAL | 0.00 | 0.00 | 62,886.00 | 92,015.35 | 118,440.00 | 118,786.00 | 122,238.00 |
| | CARRY OVER* | | | | | | | |
| 7400000 | Unreserved Fund Balance | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>40,194.85</u> | <u>136,668.00</u> | <u>24,825</u> | <u>24,825</u> |
| | GRAND TOTAL | 0.00 | 0.00 | 62,886.00 | 132,210.20 | 255,108.00 | 143,611.00 | 147,063.00 |

**2021-2022 FISCAL YEAR PRELIMINARY
NORTH HIGHLANDS RECREATION AND PARK DISTRICT COMMUNITY FACILITY DISTRICT NO. 2016-01 ELVERTA PARK**

| <u>CODE CLASSIFICATION</u> | <u>ACTUAL 2016/2017</u> | <u>ACTUAL 2017/2018</u> | <u>ACTUAL 2018/2019</u> | <u>ACTUAL 2019/2020</u> | <u>BUDGET 2020/2021</u> | <u>ESTIMATE 2020/2021</u> | <u>PRELIM 2021/2022</u> | <u>ADMIN</u> | <u>REC</u> | <u>MTNC</u> |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|-----------------------------|---------------|------------|---------------|
| <u>Salaries and Employee Benefits</u> | | | | | | | | | | |
| 1110 Sal & Wages, FT | 0 | 7,482 | 17,268 | 33,543 | 26,582 | 31,526 | 0 | 0 | 0 | 31,526 |
| 1122 Sal & Wages, PT | 0 | 2,704 | 5,214 | 12,000 | 10,976 | 12,500 | 0 | 0 | 0 | 12,500 |
| 1210 Retirement | 0 | 478 | 1,381 | 2,683 | 1,553 | 2,522 | 0 | 0 | 0 | 2,522 |
| 1220 OASDI | 0 | 779 | 1,677 | 3,484 | 2,950 | 3,368 | 0 | 0 | 0 | 3,368 |
| 1230 Insurance | 0 | 1,091 | 5,702 | 11,816 | 7,808 | 5,640 | 0 | 0 | 0 | 5,640 |
| 1240 Worker's Comp. | 0 | 0 | 2,310 | 4,348 | 3,743 | 3,100 | 0 | 0 | 0 | 3,100 |
| 1250 Unemployment | 0 | 0 | 78 | 700 | 163 | 490 | 0 | 0 | 0 | 490 |
| 1000 TOTAL | 0 | 12,534 | 33,631 | 68,574 | 53,775 | 59,146 | 0 | 0 | 0 | 59,146 |
| <u>Services & Supplies</u> | | | | | | | | | | |
| 2005 Adv/Legal Notice | 0 | 0 | 0 | 155 | 155 | 155 | 155 | 155 | 0 | 0 |
| 2104 Agri/Hort Sups | 0 | 0 | 777 | 1,500 | 750 | 750 | 0 | 0 | 0 | 750 |
| 2111 Bldg. Mtnc. Svcs | 0 | 0 | 0 | 250 | 200 | 200 | 0 | 0 | 0 | 200 |
| 2122 Chemical Supplies | 0 | 0 | 0 | 250 | 150 | 150 | 0 | 0 | 0 | 150 |
| 2142 Land Imp Supplies | 0 | 0 | 1,903 | 1,400 | 1,400 | 1,400 | 0 | 0 | 0 | 1,400 |
| 2191 Electricity | 0 | 0 | 295 | 750 | 900 | 900 | 0 | 0 | 0 | 900 |
| 2193 Refuse | 0 | 0 | 402 | 1,200 | 1,200 | 1,200 | 0 | 0 | 0 | 1,200 |
| 2198 Water | 0 | 0 | 32,192 | 30,000 | 28,000 | 24,000 | 0 | 0 | 0 | 24,000 |
| 2205 Auto Mtnc Svc | 0 | 0 | 1,060 | 1,200 | 600 | 600 | 0 | 0 | 0 | 600 |
| 2211 Constr Equip Serv. | 0 | 0 | 710 | 250 | 0 | 150 | 0 | 0 | 0 | 150 |
| 2226 Expend Tools | 0 | 0 | 232 | 300 | 300 | 300 | 0 | 0 | 0 | 300 |
| 2236 Fuels & Lubes | 0 | 0 | 2,000 | 2,000 | 2,000 | 2,000 | 0 | 0 | 0 | 2,000 |
| 2275 Rents & Leases | 0 | 0 | 0 | 1,000 | 0 | 500 | 0 | 0 | 0 | 500 |
| 2281 Shop Equip Serv. | 0 | 0 | 111 | 150 | 100 | 100 | 0 | 0 | 0 | 100 |
| 2292 Other Equip Sups | 0 | 0 | 3,562 | 500 | 150 | 250 | 0 | 0 | 0 | 250 |
| 2314 Clothing | 0 | 0 | 0 | 300 | 200 | 200 | 0 | 0 | 0 | 200 |
| 2444 Medical Sups | 0 | 0 | 0 | 100 | 0 | 100 | 0 | 0 | 0 | 100 |
| 2505 Accounting | 0 | 0 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 0 | 0 |
| 2591 Other Prof Svc | 0 | 0 | 13,016 | 13,350 | 8,870 | 8,870 | 8,870 | 8,608 | 0 | 262 |
| 2000 TOTAL | 0 | 10,783 | 57,760 | 56,155 | 46,475 | 43,325 | 10,263 | 10,263 | 0 | 33,062 |
| TOTAL | 0 | 23,317 | 91,391 | 124,729 | 100,250 | 102,471 | 10,263 | 10,263 | 0 | 92,208 |
| CONTINGENCY | 0 | 0 | 0 | 33,906 | 0 | \$44,592 | | | | |
| | 0 | 23,317 | 91,391 | 158,635 | 100,250 | 147,063 | | | | |

2021-2022 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> | | | | | |
| {3554} | \$1,640.31 | x | 19 | PAY PERIODS = | \$31,165.89 | \$31,526 |
| | \$ 40.00 | | | STIPEND PER MONTH (PHONE) X 9 MONTHS = | <u>\$360.00</u> | |
| | <u>PART TIME SEASONAL MAINTENANCE WORKER</u> | | | | \$12,500.00 | |
| | | | | | | <u>\$12,500</u> |
| | TOTAL FULL-TIME & PART-TIME SALARIES: | | | | | \$44,026 |

MAINTENANCE BENEFITS

| <u>EMPLOYEE</u> | <u>RETIREMENT</u> | | | | | |
|---|-----------------------------------|---|--------|---------|-------------------|------------------------|
| 1 | \$31,526 | x | 8.000% | = | \$2,522.07 | \$2,522 |
| | <u>OASDI</u> | | | | | |
| | \$44,026 | x | 7.65% | = | \$3,367.98 | \$3,368 |
| | <u>INSURANCE</u> | | | | | \$5,640 |
| | <u>Medical</u> | | | | | |
| 1 | \$763.76 | x | | 5 MOS = | \$2,291.28 | |
| 1 | \$840.14 | x | | 4 MOS = | <u>\$2,520.42</u> | |
| | | | | | \$4,811.70 | |
| | <u>Dental</u> | | | | | |
| 1 | \$ 88.00 | x | 1x | 5 MOS = | \$528.00 | |
| 1 | \$ 100.00 | x | 1x | 4 MOS = | <u>\$300.00</u> | |
| | | | | | \$828.00 | |
| | <u>WORKER'S COMP</u> | | | | | |
| | \$44,026 | x | 9.54% | = | \$4,200.07 | |
| (VOL.) | \$0 | x | 9.54% | = | <u>\$0.00</u> | |
| | | | | | \$4,200.07 | |
| | Experience Modification | | | x | <u>1.27</u> | |
| | | | | | \$5,334.09 | \$3,100 |
| | <u>UNEMPLOYMENT</u> | | | | | |
| | \$14,000.00 | x | 3.50% | = | \$490.00 | \$490 |
| | Total Maintenance Benefits | | | | | <u>\$15,120</u> |
| TOTAL CHERRY BLOSSOM SALARIES AND BENEFITS | | | | | | \$59,146 |

ADMINISTRATION SERVICES FY 2021/2022 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 | 8,608 | SCI fees; Levies |
| 2000 | TOTAL | 10,263 | |
| FIXED ASSETS | | | |
| 4303 | Equipment | 0 | |
| | | | |
| 4000 | TOTAL FIXED ASSETS | 0 | |

MAINTENANCE SERVICES FY 2021/2022 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 | 750 | Landscape material |
| 2111 | Bldg Mtnc Svcs | 200 | |
| 2122 | Chemical Supplies | 150 | |
| 2142 | Land Imp Sup | 1,400 | |
| 2191 | Electricity | 900 | Electricity (parks,lights,bldgs) |
| 2193 | Refuse | 1,200 | Trash removal;dump station |
| 2198 | Water | 24,000 | Water parks & facilities |
| 2205 | Auto Mtnc Svc | 600 | |
| 2211 | Constr Equip Serv. | 150 | |
| 2226 | Expend Tools | 300 | |
| 2236 | Fuels & Lubes | 2,000 | Maintenance Vehicles/Mowers |
| 2275 | Rents & Leases | 500 | |
| 2281 | Shop Equip Serv | 100 | |
| 2292 | Other Equip Sups | 250 | |
| 2314 | Clothing | 200 | |
| 2444 | Medical | 100 | |
| 2591 | Other Prof Svcs | 262 | |
| 2000 | TOTAL | 33,062 | |
| <u>FIXED ASSETS</u> | | | |
| 4201 | Building Improvement | 0 | |
| 4202 | Structure Improvement | 0 | |
| 4303 | Equipment | 0 | |
| 4000 | TOTAL FIXED ASSETS | 0 | |

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT MAY 2021
(Bills paid in April 2021)

| <u>CODE</u> | <u>CLASSIF.</u> | <u>VENDOR</u> | <u>EXPLANATION</u> | <u>AMOUNT</u> |
|---------------------------------------|-----------------------|-------------------|---|------------------|
| <u>BENEFITS</u> | | | | |
| 1210 | Retirement | Voya | May-21 | \$ 4,031.47 |
| 1230 | Insurance | California Choice | Jun-21 | \$ 8,832.68 |
| 1230 | " " " | CoPower | Jun-21 | \$ 968.00 |
| 1240 | Workers' Comp | CAPRI | Completed | \$ - |
| | Total | | | 13,832.15 |
| <u>SERVICES & SUPPLIES</u> | | | | |
| 2039 | Empl. Tran-Mileage | Graham | April 2021 mileage | |
| 2039 | " " " | Musser | April 2021 mileage | \$ 30.76 |
| 2104 | Agri/Hort | Steve's Rock | Topsoil | \$ 51.72 |
| 2112 | Bldg Maint. Sup | Home Depot | Supplies | \$ 269.59 |
| 2142 | Land Imp Sup | Sprinkler Service | Supplies | \$ 885.60 |
| 2162 | Paint Sup | Home Depot | Rec Ctr. Paint | \$ 259.29 |
| 2162 | " " " | Home Depot | Paint | \$ 53.83 |
| 2162 | " " " | Home Depot | Paint | \$ 131.64 |
| 2162 | " " " | Home Depot | Paint | \$ 142.17 |
| 2191 | Electric | SMUD | 3548415 3244 Freedom Park | \$ 170.91 |
| 2191 | " " " | SMUD | 7000000346 District | \$ 2,165.91 |
| 2191 | " " " | SMUD | 2919472 - Recreation Way/Dudley | \$ 80.40 |
| 2191 | " " " | SMUD | 2733018 Aztec | \$ 555.33 |
| 2192 | Nat'l Gas | PG&E | 8802679102-5 3829 Stephen Drive | \$ 17.12 |
| 2192 | " " " | PG&E | 2198624112-9 7916 Aztec BLDG 518 | \$ 50.53 |
| 2192 | " " " | PG&E | 0593497194-5 7916 Aztec BLDG 5360 | \$ 8.04 |
| 2193 | Refuse | Republic Servie | 3929 Karl, 7916 Aztec Way, 6040 Watt | \$ 418.74 |
| 2193 | " " " | Public Works | Dump | \$ 58.15 |
| 2195 | Sewage | Sac Utilities | 3929 Karl Dr. | |
| 2195 | " " " | Sac Utilities | 3911 Blackfield Dr. | |
| 2195 | " " " | Sac Utilities | 2802 Perrin | \$ 200.11 |
| 2195 | " " " | Sac Utilities | 3843 Bainbridge | |
| 2195 | " " " | Sac Utilities | 7916 Aztec | |
| 2195 | " " " | Sac Utilities | 6040 Watt | |
| 2197 | Tele & Teleg | AT&T | Service - Capehart | |
| 2197 | " " " | Comcast | Service - Shop | \$ 89.83 |
| 2197 | " " " | Comcast | Service - District | \$ 265.14 |
| 2197 | " " " | Telepacific | Service | \$ 1,121.02 |
| 2198 | Water | Sac Suburban | Memorial, Larchmont, Brock #1, Brock #2, Navaho Bldg 518, Navaho bldg 539, Navaho/chip Karl Dr., Strizek, Karl&Rosario,Planehaven,Wings | \$ 3,420.39 |
| 2198 | " " " | Sac Suburban | Way, 6040 Watt, Freedom, Softball Complex | \$ 4,217.19 |
| 2198 | " " " | CA/American | Chardonay | \$ 806.39 |
| 2198 | " " " | CA/American | Sierra | \$ 638.21 |
| 2211 | Contruc. Equip. Serv. | Valley Trucks | Tractor Service | \$ 908.29 |
| 2226 | Expended Tools | CH Mowers | Tools | \$ 149.71 |
| 2261 | Office Equip Mtn | USBank | MicroSoft(program) | \$ 36.00 |
| 2261 | " " " | NCS Computers | Services | \$ 152.80 |
| 2275 | Rents & Leases | Sac Valley Alarm | 7916 Aztec May - Jul Quarterly | \$ 326.82 |
| 2275 | " " " | Alhambra | April 2021 | \$ 83.84 |
| 2275 | " " " | All Star Rent | Rental | \$ 178.20 |
| 2275 | " " " | CIT - Avaya | Phone Equipment | \$ 432.18 |
| 2275 | " " " | DLL Financial | copier | \$ 186.28 |

NORTH HIGHLANDS RECREATION & PARK DISTRICT

BILLING REPORT MAY 2021

(Bills paid in April 2021)

| <u>CODE</u> | <u>CLASSIF.</u> | <u>VENDOR</u> | <u>EXPLANATION</u> | <u>AMOUNT</u> |
|--------------------------------|----------------------|------------------------|--|---------------------|
| 2322 | Custodial Supplies | A1 Janitorial | Janitorial Supplies | \$ 550.64 |
| 2322 | " " " | A1 Janitorial | Janitorial Supplies | \$ 213.62 |
| 2322 | " " " | A1 Janitorial | Janitorial Supplies | \$ 162.45 |
| 2322 | " " " | A1 Janitorial | Janitorial Supplies | \$ 284.39 |
| 2332 | Food Supplies | USBank | Foodmaxx,99 Cent,Amazon(DLS,Raccoon) | \$ 53.19 |
| 2531 | Legal Service | Bart.,Kron.,Shan | April 2021 | \$ 587.50 |
| 2591 | Other Prof Serv. | WM Mattos Construction | Sierra Creek Park fire control | \$ 1,500.00 |
| 2591 | " " " | Sentry Alarm | 7916 Aztec Installation | \$ 741.35 |
| 2591 | " " " | DOJ | Recreation | \$ 64.00 |
| 2591 | " " " | Med 7 | Maint. Pre-employment Phys, PPD | \$ 132.00 |
| 2591 | " " " | NCS Computers | Shop repair | \$ 337.49 |
| | | | Terminix,Adobe,Amazon,WhenIWork, Vista,Zoom,Streamline (Serv.,Program, FaceMask, Fraud,Scheduler,Signs,Zoom, Website) | \$ 721.36 |
| 2591 | " " " | USBank | Website) | \$ 721.36 |
| 2591 | " " " | Economical Asphalt | Schools | \$ 1,500.00 |
| 2591 | " " " | Walkers | COVID Supplies | \$ 292.73 |
| 2591 | " " " | Fulton El Camino | May 2021 Service | \$ 2,405.00 |
| 2851 | Recreation Service | USBank | Vista,Amazon (Banners,Signs,DLS) 7-Eleven,99 Cent,HomeDepot (Raccoon, Bball,DLS) | \$ 317.77 |
| 2852 | Recreation Sup | USBank | (Merchant Fees- May \$44.95/Apr - Bank Fees \$60.96/May - Active Fee \$124.61 | \$ 68.60 |
| 2898 | Other Oper Exp | NHRPD - BANK FEES | Fees \$60.96/May - Active Fee \$124.61 | \$ 230.52 |
| 2898 | " " " | USBank | Sac County (parking) | \$ 3.50 |
| | TOTAL | | | \$ 28,728.24 |
| <u>FIXED ASSETS</u> | | | | |
| 4201 | Building Improvement | | | |
| 4202 | Structures | | | |
| 4303 | Equipment | | | |
| | TOTAL | | | \$ - |
| Total District Salaries | | (MAY 2 PAY DAY) | | \$ 72,720.46 |
| Total District EDD | | (MAY 2 PAY DAY) | | \$ 421.37 |
| Total District OASDI | | (MAY 2 PAY DAY) | | \$ 5,395.76 |
| | | | | \$ 78,537.59 |
| DISTRICT TOTALS | | | | \$121,097.98 |

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT MAY 2021
(Bills paid in April 2021)

| <u>CODE</u> | <u>CLASSIF.</u> | <u>VENDOR</u> | <u>EXPLANATION</u> | | <u>AMOUNT</u> |
|-------------|--------------------|----------------------|-------------------------------------|----|---------------|
| 9429 | Building Rentals | | | | |
| 9646 | Rec Fees & Charges | Stanner, Sean | Over payment for the week of 7/4/21 | \$ | 37.00 |
| 9646 | " " " | Green, Karin | Over payment for the week of 7/4/21 | \$ | 37.00 |
| 9646 | " " " | Velazquez, Elizabeth | Over payment for the week of 7/4/21 | \$ | 37.00 |

BOARD MEMBER

BOARD MEMBER

BOARD MEMBER

NORTH HIGHLANDS RECREATION & PARK DISTRICT
CHERRY BLOSSOM BILLING REPORT JUNE 2021
(Bills paid in May 2021)

| <u>CODE</u> | <u>CLASSIF.</u> | <u>VENDOR</u> | <u>EXPLANATION</u> | | <u>AMOUNT</u> |
|---------------------------------------|----------------------|-------------------|---|----|-------------------|
| <u>BENEFITS</u> | | | | | |
| 1210 | Retirement | VOYA | None | \$ | - |
| 1230 | Insurance | CALIFORNIA CHOICE | Jun-21 | \$ | 669.57 |
| 1230 | " " " | COPOWER | May & June 2021 | \$ | 176.00 |
| 1240 | " " " | CAPRI | Completed | \$ | - |
| | Total | | | | 845.57 |
| <u>SERVICES & SUPPLIES</u> | | | | | |
| 2191 | Electric | SMUD | 6696230 7955 Bing Drive PED | \$ | - |
| 2191 | " " " | SMUD | 6696231 7931 Scotland Drive PED | \$ | - |
| 2198 | Water | CA/American | Cherry Blossom Park 7930 Little Plum IRRG | \$ | 62.05 |
| 2198 | " " " | CA/American | Cherry Blossome Park 2794 Napoleon IRRG | \$ | 1,507.97 |
| 2198 | " " " | CA/American | Cherry Blossom Park 7866 Bing Drive IRRG | \$ | 1,984.79 |
| 2198 | " " " | CA/American | Cherry Blossom Park 7866 Bing Drive | \$ | 9.97 |
| 2236 | Fuel and Lube | C.U.S.D. | Fuel Jan - Mar 2021 | \$ | - |
| | TOTAL | | | \$ | 3,564.78 |
| <u>FIXED ASSETS</u> | | | | | |
| 4201 | Building Improvement | | | \$ | - |
| 4202 | Structures | | | \$ | - |
| 4303 | Equipment | | | \$ | - |
| | TOTAL | | | \$ | - |
| Total District Salaries | | (MAY 2 PAY DAY) | | \$ | 2,790.60 |
| Total District EDD | | (MAY 2 PAY DAY) | | \$ | - |
| Total District OASDI | | (MAY 2 PAY DAY) | | \$ | 112.79 |
| | | | | \$ | 2,903.39 |
| DISTRICT TOTALS | | | | | \$7,313.74 |

BOARD MEMBER

BOARD MEMBER

BOARD MEMBER

| | A | B | C | D | E | F | G | H | |
|----|---------------------------------|---|---------------------|------------------|-----------------|---------------------|--------------------|----------------|--|
| 1 | | NORTH HIGHLANDS RECREATION & PARK DISTRICT | | | | | | | |
| 2 | | REVENUE REPORT - MAY 2021 | | | | | | | |
| 3 | | | | | | | | | |
| 4 | CODE | CLASSIFICATION | BUDGET | MONTH'S | REF/REIM | TO DATE | UNREALIZED | PERCENT | |
| 5 | FACILITY RENTALS | | | | | | | | |
| 6 | 9429 | Community Center | \$0.00 | 0.00 | 0.00 | -1,665.00 | 1,665.00 | | |
| 7 | 9429 | Recreation Center | \$0.00 | 0.00 | 0.00 | 80.00 | -80.00 | | |
| 8 | 9429 | TOTAL | \$35,000.00 | 0.00 | 0.00 | -1,585.00 | 36,585.00 | -5% | |
| 9 | | | | | | | | | |
| 10 | LEASED PROPERTY | | | | | | | | |
| 11 | 9690 | Strizek Lease | \$0.00 | 2,091.37 | 0.00 | 21,005.07 | -21,005.07 | | |
| 12 | 9690 | Capehart Lease - Day Care | \$0.00 | 2,851.00 | 0.00 | 31,010.00 | -31,010.00 | | |
| 13 | 9690 | Freedom Park Lease - Softball | \$0.00 | 5,200.00 | 0.00 | 30,200.00 | -30,200.00 | | |
| 14 | 9690 | Sierra Creek | \$0.00 | 0.00 | 0.00 | 5,000.00 | -5,000.00 | | |
| 15 | 9690 | TOTAL | \$100,000.00 | 10,142.37 | 0.00 | 87,215.07 | 12,784.93 | 87% | |
| 16 | | | | | | | | | |
| 17 | REVENUE OTHER | | | | | | | | |
| 18 | 9790 | Bad Check Reim | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 19 | 9790 | Sign Board | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 20 | 9790 | Team Fees - Brock | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 21 | 9790 | Utilities - Brock | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 22 | 9790 | Team Fees - Capehart | \$0.00 | 0.00 | 0.00 | 770.00 | -770.00 | | |
| 23 | 9790 | Utilities - Capehart | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 24 | 9790 | Storage Use - Capehart | \$0.00 | 0.00 | 0.00 | 400.00 | -400.00 | | |
| 25 | 9790 | Pacific NH Little League Baseball | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 26 | 9790 | Team Fees - Pacific | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 27 | 9790 | TRUSD Reim for Pacific Pool | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 28 | 9790 | USBank Incentive | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 29 | 9790 | Stale dated Check | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 30 | 9790 | Fulton El Camino Reim | \$0.00 | 11.54 | 0.00 | 39.96 | -39.96 | | |
| 31 | 9790 | Reim Settlement - Waste Mngmnt | \$0.00 | 0.00 | 0.00 | 70.69 | -70.69 | | |
| 32 | 9790 | PG&E Easement Payment | \$0.00 | 600.00 | 0.00 | 600.00 | -600.00 | | |
| 33 | 9790 | Jury Duty Reim | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 34 | | TOTAL | \$8,000.00 | 611.54 | 0.00 | 1,880.65 | 6,119.35 | 24% | |
| 35 | AQUATICS | | | | | | | | |
| 36 | 9646 | Swim Lesson | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 37 | 9646 | Adult Lap Swim | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 38 | 9646 | Swim Team | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 39 | | TOTAL | \$20,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% | |
| 40 | | | | | | | | | |
| 41 | DAY CARE PROGRAM | | | | | | | | |
| 42 | 9646 | Ridgepoint Raccoon Club | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 43 | 9646 | Distant Learning (T.R.U.S.D.) | \$0.00 | 42,120.00 | 0.00 | 153,360.00 | 0.00 | | |
| 44 | 9646 | Winter Camp | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 45 | 9646 | Spring Camp | \$0.00 | 0.00 | 0.00 | 1,080.00 | -1,080.00 | | |
| 46 | 9646 | Fall Camp | \$0.00 | 0.00 | 0.00 | 754.00 | -754.00 | | |
| 47 | 9646 | Summer Kids Kamp - Comm Ctr | \$0.00 | 3,780.00 | 0.00 | 6,885.00 | -6,885.00 | | |
| 48 | | TOTAL | \$35,000.00 | 45,900.00 | 0.00 | \$162,079.00 | -127,079.00 | 463% | |
| 49 | | | | | | | | | |
| 50 | SPECIAL INTEREST CLASSES | | | | | | | | |
| 51 | 9646 | Art Class | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 52 | 9646 | First Aid and CPR Class | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 53 | 9646 | Harvest Time | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 54 | 9646 | Park Spot Light | \$0.00 | 15.00 | 0.00 | 25.00 | -25.00 | | |
| 55 | 9646 | SR Movies | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 56 | | TOTAL | \$0.00 | \$15.00 | \$0.00 | \$25.00 | -\$25.00 | 0% | |
| 57 | | | | | | | | | |
| 58 | SPECIAL EVENTS | | | | | | | | |
| 59 | 9646 | Halloween | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 60 | 9646 | Holiday Party | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 61 | 9646 | Movie Night in The Park | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 62 | 9646 | Spring Fling | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 63 | 9646 | Yard Sale | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 64 | | TOTAL | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% | |
| 65 | | | | | | | | | |
| 66 | CONTRACT CLASSES | | | | | | | | |
| 67 | 9646 | Kidz Love Soccer | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 68 | 9646 | Youth Tumbling/Dance | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 69 | | TOTAL | \$5,000.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 0% | |
| 70 | | | | | | | | | |
| 71 | RECREATION MISC. | | | | | | | | |
| 72 | 9646 | Gym Rental-Capehart/Pacific/R.P. | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 73 | 9646 | Open Gym Basketball | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| 74 | 9646 | Park Rentals | \$0.00 | 2,850.00 | 0.00 | 7,667.21 | -7,667.21 | | |
| 75 | | TOTAL | \$25,000.00 | 2,850.00 | 0.00 | 7,667.21 | 17,332.79 | 31% | |
| 76 | | | | | | | | | |
| 77 | | | | | | | | | |
| 78 | | | | | | | | Page 1 | |

| | A | B | C | D | E | F | G | H |
|-----|--------------------------------|-------------------------------|-----------------------|------------------|--------------|---------------------|-------------------|-------------|
| 79 | CODE | CLASSIFICATION | BUDGET | MONTH'S | REF/REIM | TO DATE | UNREALIZED | PERCENT |
| 80 | YOUTH SPORTS | | | | | | | |
| 81 | 9646 | Bball Skills & Drills 3rd-4th | \$0.00 | 180.00 | 0.00 | 240.00 | -240.00 | |
| 82 | 9646 | Bball Skills & Drills 5th-6th | \$0.00 | 120.00 | 0.00 | 150.00 | -150.00 | |
| 83 | 9646 | Bball Skills & Drills 7th-8th | \$0.00 | 90.00 | 0.00 | 90.00 | -90.00 | |
| 84 | 9646 | Pee Wee Fball (K-1) - Fall | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 85 | 9646 | Pee Wee Bball (K-1) - Winter | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 86 | 9646 | Pee Wee Bball (K-1) - Spring | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 87 | 9646 | Youth Basketball - Winter | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 88 | 9646 | Youth Basketball - Spring | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 89 | 9646 | Jr Hi Basketball-Winter | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 90 | 9646 | Youth Volleyball League | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 91 | 9646 | Youth Dodgeball | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 92 | 9646 | Cheer | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 93 | 9646 | Pee Wee Sports Camp | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 94 | | TOTAL | \$35,000.00 | 390.00 | 0.00 | 390.00 | 34,610.00 | 1% |
| 95 | | | | | | | | |
| 96 | ADULT SPORTS | | | | | | | |
| 97 | 9646 | Coed Power Volleyball-Monday | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 98 | 9646 | Adult Basketball | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 99 | | TOTAL | \$5,000.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 0% |
| 100 | | | | | | | | |
| 101 | TAXES | | | | | | | |
| 102 | 9101 | Prop Tax - Secured | \$1,354,620.00 | 5,049.44 | 0.00 | 1,427,709.10 | -73,089.10 | |
| 103 | 9102 | Prop Tax - Unsec | \$50,000.00 | 0.00 | 0.00 | 52,975.20 | -2,975.20 | |
| 104 | 9103 | Supp Prop Tax | \$35,000.00 | 44.04 | 0.00 | 27,063.99 | 7,936.01 | |
| 105 | 9104 | Prop Tax Sec Delinquent | \$9,251.00 | 0.00 | 0.00 | 12,109.48 | -2,858.48 | |
| 106 | 9105 | Prop Tax Supp Delinquent | \$1,989.00 | 0.00 | 0.00 | 1,868.04 | 120.96 | |
| 107 | 9106 | Prop tax Unitary | \$8,500.00 | 0.00 | 0.00 | 8,676.06 | -176.06 | |
| 108 | 9120 | Prop Tax Secured Redemp | \$0.00 | 0.00 | 0.00 | 103.11 | -103.11 | |
| 109 | 9130 | Prop Tax - Prior Unsec | \$600.00 | 0.00 | 0.00 | 1,062.70 | -462.70 | |
| 110 | 9140 | Prop Tax - Pently | \$0.00 | 0.00 | 24.10 | 358.89 | -358.89 | |
| 111 | 9196 | RDA Residual | \$12,250.00 | 0.00 | 0.00 | 6,365.62 | 5,884.38 | |
| 112 | 9199 | Taxes Other | \$0.00 | 0.00 | 0.39 | 0.39 | -0.39 | |
| 113 | | TOTAL | \$1,472,210.00 | 5,093.48 | 24.49 | 1,538,292.58 | -66,082.58 | 104% |
| 114 | | | | | | | | |
| 115 | INTEREST INCOME | | | | | | | |
| 116 | 9410 | Interest Income | \$15,000.00 | 0.00 | 0.00 | 2,869.60 | 12,130.40 | |
| 117 | | TOTAL | \$15,000.00 | 0.00 | 0.00 | 2,869.60 | 12,130.40 | 19% |
| 118 | | | | | | | | |
| 119 | USE OF MONEY/PROPERTY | | | | | | | |
| 120 | 9522 | Homeowner Prop Tax | \$11,000.00 | 4,531.08 | 0.00 | 11,004.05 | -4.05 | |
| 121 | | TOTAL | \$11,000.00 | 4,531.08 | 0.00 | 11,004.05 | -4.05 | 100% |
| 122 | | | | | | | | |
| 123 | IN LIEU TAX | | | | | | | |
| 124 | 9529 | In Lieu Tax | \$70,000.00 | 0.00 | 0.00 | 49,906.00 | 20,094.00 | |
| 125 | | TOTAL | \$70,000.00 | 0.00 | 0.00 | 49,906.00 | 20,094.00 | 71% |
| 126 | | | | | | | | |
| 127 | MISC. Revenue | | | | | | | |
| 128 | 9530 | Misc. Revenue | \$75,348.00 | 15,069.60 | 0.00 | 76,631.80 | -1,283.80 | |
| 129 | | TOTAL | \$75,348.00 | 15,069.60 | 0.00 | 76,631.80 | -1,283.80 | 102% |
| 130 | | | | | | | | |
| 131 | AID TO LOCAL GOVERNMENT | | | | | | | |
| 132 | 9531 | Aid to Local Government | \$0.00 | 0.00 | | 0.00 | 0.00 | |
| 133 | | TOTAL | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 134 | | | | | | | | |
| 135 | REDEVELOPMENT FUNDS | | | | | | | |
| 136 | 9533 | Redevelopment Passthru | \$9,200.00 | 0.00 | 0.00 | 4,883.18 | 4,316.82 | |
| 137 | | TOTAL | \$9,200.00 | 0.00 | 0.00 | 4,883.18 | 4,316.82 | 53% |
| 138 | | | | | | | | |
| 139 | STATE AID | | | | | | | |
| 140 | 9569 | State Aid | \$0.00 | 0.00 | | 0.00 | 0.00 | |
| 141 | | TOTAL | \$0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 142 | | | | | | | | |
| 143 | | | | | | | | |
| 144 | | | | | | | | |
| 145 | | | | | | | | |
| 146 | | | | | | | | |
| 147 | | | | | | | | |
| 148 | | | | | | | | |
| 149 | | | | | | | | |
| 150 | | | | | | | | |
| 151 | | | | | | | | |
| 152 | | | | | | | | |
| 153 | | | | | | | | |
| 154 | | | | | | | | |
| 155 | | | | | | | | |
| 156 | | | | | | | | |

| | A | B | C | D | E | F | G | H |
|-----|------|----------------------------------|--------------|-----------|------------|--------------|---------------|---------|
| 157 | CODE | CLASSIFICATION | BUDGET | MONTH'S | REF/REIM | TO DATE | UNREALIZED | PERCENT |
| 158 | 9429 | Building Rental | \$35,000 | 0.00 | 0.00 | -1,585.00 | 36,585.00 | -5% |
| 159 | 9646 | Rec Fees & Charges | \$125,000 | 49,155.00 | 0.00 | 170,161.21 | -45,161.21 | 136% |
| 160 | 9100 | Taxes | \$1,472,210 | 5,093.48 | 24.49 | 1,538,292.58 | -66,082.58 | 104% |
| 161 | 9410 | Interest Income | \$15,000 | 0.00 | 0.00 | 2,869.60 | 12,130.40 | 19% |
| 162 | 9522 | Homeowner Prop Tax | \$11,000 | 4,531.08 | 0.00 | 11,004.05 | -4.05 | 100% |
| 163 | 9529 | In Lieu Tax | \$70,000 | 0.00 | 0.00 | 49,906.00 | 20,094.00 | 71% |
| 164 | 9530 | Misc. Revenue | \$75,348 | 15,069.60 | 0.00 | 76,631.80 | -1,283.80 | 102% |
| 165 | 9531 | Aid to Local Government | \$0 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 166 | 9533 | Redevelopmnet Funds | \$9,200 | 0.00 | 0.00 | 4,883.18 | 4,316.82 | 53% |
| 167 | 9569 | State Aid | \$0 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 168 | 9690 | Lease Property | \$100,000 | 10,142.37 | 0.00 | 87,215.07 | 12,784.93 | 87% |
| 169 | 9790 | Revenue Other | \$8,000 | 611.54 | 0.00 | 1,880.65 | 6,119.35 | 24% |
| 170 | | TOTAL | \$1,920,758 | 84,603.07 | 24.49 | 1,941,259.14 | -20,501.14 | 101% |
| 171 | | | | | | | | |
| 172 | | GENERAL RESERVED FUND | \$0 | | | | | |
| 173 | | CARRY OVER | \$365,075 | 0.00 | 0.00 | 365075.00 | 0 | 100% |
| 174 | | | | | | | | |
| 175 | | TOTAL BUDGET | \$2,285,833 | 84,603.07 | 24.49 | \$2,306,334 | -20,501 | 101% |
| 176 | | | | | | | | |
| 177 | | Scholarship | | 0.00 | | | | |
| 178 | | ADA Subsidiary | | 0.00 | 0.00 | | | |
| 179 | | Field Deposit - Brock Park | | 0.00 | | | | |
| 180 | | Field Deposit - Softball Complex | | 0.00 | | | | |
| 181 | | Field Deposit - Capehart | | 0.00 | | | | |
| 182 | | Bldg Deposit | | 0.00 | 0.00 | | | |
| 183 | | Bldg Guards | | 0.00 | | | | |
| 184 | | Bldg Ins. Subsidiary | | 0.00 | | | | |
| 185 | | | | 0.00 | | | | |
| 186 | | | | | | | | |
| 187 | 2191 | SMUD Reim - Something Extra | | 380.00 | | | | |
| 188 | 2192 | PG&E Reim - Something Extra | | 10.00 | | | | |
| 189 | 2193 | Republic Serv. Reim - Something | | 90.00 | | | | |
| 190 | 2195 | Sewage Reim - Something Extra | | 240.00 | | | | |
| 191 | 2198 | Water Reim - Something Extra | | 100.00 | | | | |
| 192 | | | | 820.00 | | | | |
| 193 | | | | | | | | |
| 194 | | | | | | | | |
| 195 | | Total Revenue | | 85,423.07 | | | | |
| 196 | | | | | | | | |
| 197 | | | | | | | | |
| 198 | | | | | | | | |
| 199 | | Program/Scholarship Donations | \$0.00 | 0.00 | 0.00 | 553.39 | -553.39 | |
| 200 | | | | | | | | |
| 201 | | District ADA Account | \$0.00 | 0.00 | 0.00 | 9,764.79 | -9,764.79 | |
| 202 | | 055000000 | \$0.00 | 0.00 | 0.00 | 7,842.80 | -7,842.80 | |
| 203 | | Contingency | \$200,000.00 | 0.00 | 0.00 | 166,505.00 | 33,495.00 | |
| 204 | | Park Dedication Acct 088L | \$0.00 | 0.00 | 26.00 | 14,063.00 | -14,063.00 | |
| 205 | | Park Fees 346I | \$0.00 | 2,547.76 | (22837.28) | 1,216,739.55 | -1,216,739.55 | |
| 206 | | District Reserve Acct | \$0.00 | 0.00 | 0.00 | 936,116.56 | -936,116.56 | |

| | A | B | C | D | E | F | G | H |
|----|---|------------------------------|---------------------|----------------|-----------------|-------------------|-------------------|----------------|
| 1 | NORTH HIGHLANDS RECREATION & PARK DISTRICT - CHERRY BLOSSOM PARK | | | | | | | |
| 2 | REVENUE REPORT - MAYL 2021 | | | | | | | |
| 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 | \$0.00 | 0.00 | 0.00 | 165.00 | -165.00 | |
| 20 | | TOTAL | \$0.00 | 0.00 | 0.00 | 165.00 | -165.00 | 0% |
| 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 | \$118,440.00 | 256.56 | 0.00 | 117,174.45 | 1,265.55 | |
| 48 | | TOTAL | \$118,440.00 | 256.56 | 0.00 | 117,174.45 | 1,265.55 | 1% |
| 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 | \$0 | 0.00 | 0.00 | 165.00 | -165.00 | 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 | \$118,440 | 256.56 | 0.00 | 117,174.45 | 1,265.55 | 99% |
| 61 | | | | | | | | |
| 62 | | TOTAL | \$118,440 | 256.56 | 0.00 | 117,339.45 | 1,101 | 99% |
| 63 | | | | | | | | |
| 64 | | GENERAL RESERVED FUND | \$0 | | | | | |
| 65 | | CARRY OVER | \$40,195 | 0.00 | 0.00 | 0.00 | 40,195.00 | 0% |
| 66 | | | | | | | | |
| 67 | | TOTAL BUDGET | \$158,635 | 256.56 | 0.00 | \$117,339 | 41,296 | 74% |
| 68 | | | | | | | | |
| 69 | | | | | | | | |
| 70 | | Total Revenue | | 256.56 | | | | |
| 71 | | | | | | | | |
| 72 | | | | | | | | |
| 73 | | | | | | | | |
| 74 | | | | | | | | |
| 75 | | | | | | | | |

| | A | B | C | D | E | F | G |
|----|---|-----------------------|----------------|------------------|-------------------|------------------|-----------------|
| 1 | NORTH HIGHLANDS RECREATION & PARK DISTRICT | | | | | | |
| 2 | EXPENDITURE REPORT - MAY 2021 | | | | | | |
| 3 | | | | | | | |
| 4 | CODE | CLASSIFICATION | BUDGET | MONTHS | EXPENDED | BALANCE | % EXPEND |
| 5 | ADMINISTRATION | | | | | | |
| 6 | SALARIES & BENEFITS | | | | | | |
| 7 | 1110 | Administrator | 110,547 | 8,602.21 | 101,942.82 | 8,604.18 | 92% |
| 8 | 1110 | Office Manager | 60,240 | 4,636.92 | 55,526.26 | 4,713.74 | 92% |
| 9 | 1110 | Office Assistant | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 10 | 1122 | Board of Directors | 8,500 | 500.00 | 5,850.00 | 2,650.00 | 69% |
| 11 | | Sub-Total | 179,287 | 13,739.13 | 163,319.08 | 15,967.92 | 91% |
| 12 | 1210 | Retirement | 13,633 | 1,069.08 | 12,597.52 | 1,035.48 | 92% |
| 13 | 1220 | OASDI | 13,687 | 969.14 | 11,561.11 | 2,125.89 | 84% |
| 14 | 1230 | Insurance | 30,933 | 2,516.01 | 27,389.90 | 3,543.10 | 89% |
| 15 | 1240 | Worker's Comp. | 2,652 | 0.00 | 2,046.82 | 605.18 | 77% |
| 16 | 1250 | Unemployment | 490 | 0.00 | 294.00 | 196.00 | 60% |
| 17 | | Sub-Total | 61,396 | 4,554.23 | 53,889.35 | 7,505.65 | 88% |
| 18 | | TOTAL | 240,682 | 18,293.36 | 217,208.43 | 23,474.57 | 90% |
| 19 | | | | | | | |
| 20 | SERVICES & SUPPLIES | | | | | | |
| 21 | 2005 | Ad/Leg | 1,300 | 0.00 | 464.06 | 835.94 | 36% |
| 22 | 2022 | Bks/Subs | 255 | 0.00 | 146.44 | 108.56 | 57% |
| 23 | 2029 | Bus Conf Exp | 5,000 | 0.00 | 605.00 | 4,395.00 | 12% |
| 24 | 2035 | Educ/Trng | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 25 | 2039 | Empl Trans | 300 | 0.00 | 0.00 | 300.00 | 0% |
| 26 | 2051 | Insurance | 91,002 | 0.00 | 91,002.00 | 0.00 | 100% |
| 27 | 2061 | Memberships | 9,300 | 0.00 | 9,400.00 | -100.00 | 101% |
| 28 | 2076 | Office Sups | 7,000 | 0.00 | 5,869.15 | 1,130.85 | 84% |
| 29 | 2081 | Postage | 1,100 | 0.00 | 0.00 | 1,100.00 | 0% |
| 30 | 2085 | Printing | 750 | 0.00 | 234.48 | 515.52 | 31% |
| 31 | 2197 | Tele & Teleg | 15,500 | 1,386.16 | 14,460.81 | 1,039.19 | 93% |
| 32 | 2261 | Office Equip Mtnc | 8,000 | 188.80 | 4,179.08 | 3,820.92 | 52% |
| 33 | 2275 | Rents & Leases | 9,500 | 618.46 | 8,989.92 | 510.08 | 95% |
| 34 | 2332 | Food Sups | 600 | 0.00 | 542.64 | 57.36 | 90% |
| 35 | 2444 | Medical Supplies | 2,000 | 0.00 | 1,991.29 | 8.71 | 100% |
| 36 | 2505 | Actg Svcs | 28,400 | 9,024.34 | 28,398.68 | 1.32 | 100% |
| 37 | 2531 | Legal Svcs | 10,000 | 587.50 | 8,280.00 | 1,720.00 | 83% |
| 38 | 2591 | Other Prof Svcs | 80,700 | 467.76 | 65,890.96 | 14,809.04 | 82% |
| 39 | 2813 | Sales Tax Adjustment | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 40 | 2819 | Registration Service | 28,980 | 0.00 | 28,975.34 | 4.66 | 100% |
| 41 | 2880 | PY Expenditure | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 42 | 2898 | Other Oper Exp | 16,000 | 234.02 | 1,319.45 | 14,680.55 | 8% |
| 43 | | TOTAL | 315,687 | 12,507.04 | 270,749.30 | 44,937.70 | 86% |
| 44 | | | | | | | |
| 45 | | | | | | | |
| 46 | | | | | | | |
| 47 | 4303 | Office Equipment | 0 | 0.00 | 0.00 | 0 | 0% |
| 48 | | TOTAL | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 49 | | | | | | | |
| 50 | | | | | | | |
| 51 | | | | | | | |
| 52 | | | | | | | |
| 53 | | | | | | | |
| 54 | | | | | | | |
| 55 | | | | | | | |
| 56 | | | | | | | |
| 57 | | | | | | | PAGE 1 |

| | A | B | C | D | E | F | G |
|-----|---------------------|----------------------|---------|-----------|------------|-----------|----------|
| 58 | CODE | CLASSIFICATION | BUDGET | MONTHS | EXPENDED | BALANCE | % EXPEND |
| 59 | RECREATION | | | | | | |
| 60 | SALARIES & BENEFITS | | | | | | |
| 61 | 1110 | Superintendent-Sarah | 68,736 | 5,290.46 | 62,457.29 | 6,278.71 | 91% |
| 62 | 1110 | Supervisor-Rachel | 52,104 | 4,011.08 | 47,118.50 | 4,985.50 | 90% |
| 63 | 1122 | Part Time | 165,000 | 14,738.00 | 130,325.29 | 34,674.71 | 79% |
| 64 | 1122 | Part Time Ases | 68,440 | 6,191.51 | 52,527.68 | 15,912.32 | 77% |
| 65 | | Sub-Total | 354,280 | 30,231.05 | 292,428.76 | 61,851.24 | 83% |
| 66 | 1210 | Retirement | 9,667 | 744.13 | 8,621.24 | 1,045.76 | 89% |
| 67 | 1220 | OASDI | 20,217 | 2,268.80 | 21,600.30 | -1,383.30 | 107% |
| 68 | 1230 | Insurance | 13,494 | 1,087.60 | 11,739.30 | 1,754.70 | 87% |
| 69 | 1240 | Worker's Comp | 5,394 | 0.00 | 4,788.84 | 605.16 | 89% |
| 70 | 1250 | Unemployment | 5,510 | 399.91 | 3,736.84 | 1,773.16 | 68% |
| 71 | | Sub-Total | 54,282 | 4,500.44 | 50,486.52 | 3,795.48 | 93% |
| 72 | | TOTAL | 408,562 | 34,731.49 | 342,915.28 | 65,646.72 | 84% |
| 73 | | | | | | | |
| 74 | SERVICES & SUPPLIES | | | | | | |
| 75 | 2005 | Ads/Leg Notice | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 76 | 2022 | Books/Subs | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 77 | 2029 | Business/Conf Exp | 500 | 0.00 | 0.00 | 500.00 | 0% |
| 78 | 2035 | Educ/Trng | 1,000 | 0.00 | 35.00 | 965.00 | 4% |
| 79 | 2039 | Empl Trans | 1,000 | 30.76 | 119.31 | 880.69 | 12% |
| 80 | 2061 | Memberships | 300 | 0.00 | 295.00 | 5.00 | 98% |
| 81 | 2065 | Film Svcs | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 82 | 2076 | Office Sups | 750 | 0.00 | 137.67 | 612.33 | 18% |
| 83 | 2081 | Postage | 1,500 | 0.00 | 0.00 | 1,500.00 | 0% |
| 84 | 2085 | Printing | 6,000 | 0.00 | 97.87 | 5,902.13 | 2% |
| 85 | 2197 | Tele & Teleg | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 86 | 2275 | Rents & Leases | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 87 | 2314 | Clothing | 3,000 | 0.00 | 1,221.67 | 1,778.33 | 41% |
| 88 | 2332 | Food | 500 | 53.19 | 200.08 | 299.92 | 40% |
| 89 | 2444 | Med Sups | 2,500 | 0.00 | 969.93 | 1,530.07 | 39% |
| 90 | 2591 | Other Prof Svcs | 5,000 | 545.33 | 4,535.60 | 464.40 | 91% |
| 91 | 2851 | Rec Svcs | 5,000 | 317.77 | 1,155.04 | 3,844.96 | 23% |
| 92 | 2852 | Rec Sups | 9,000 | 68.60 | 2,886.84 | 6,113.16 | 32% |
| 93 | 2871 | Transportation | 1,800 | 0.00 | 0.00 | 1,800.00 | 0% |
| 94 | 2898 | Other Oper Exp | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 95 | | | 37,850 | 1,015.65 | 11,654.01 | 26,195.99 | 31% |
| 96 | | | | | | | |
| 97 | 4303 | Office Equipment | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 98 | | | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 99 | | | | | | | |
| 100 | | | | | | | |
| 101 | | | | | | | |
| 102 | | | | | | | |
| 103 | | | | | | | |
| 104 | | | | | | | |
| 105 | | | | | | | |
| 106 | | | | | | | |
| 107 | | | | | | | |
| 108 | | | | | | | |
| 109 | | | | | | | |
| 110 | | | | | | | |
| 111 | | | | | | | |
| 112 | | | | | | | |
| 113 | | | | | | | |
| 114 | | | | | | | |

| | A | B | C | D | E | F | G |
|-----|--------------------------------|--------------------------------|----------------|---------------------|-------------------|------------------|-----------------|
| 115 | <u>CODE</u> | <u>CLASSIFICATION</u> | <u>BUDGET</u> | <u>MONTHS</u> | <u>EXPENDED</u> | <u>BALANCE</u> | <u>% EXPEND</u> |
| 116 | MAINTENANCE | | | | | | |
| 117 | SALARIES & BENEFITS | | | | | | |
| 118 | 1110 | Superintendent-Scott | 75,732 | 5,828.62 | 69,903.44 | 5,828.56 | 92% |
| 119 | 1110 | Supervisor - Sergio | 60,240 | 4,636.92 | 55,603.04 | 4,636.96 | 92% |
| 120 | 1110 | Facility Mtnc Sprv.- Sean | 67,980 | 5,232.30 | 35,385.30 | 32,594.70 | 52% |
| 121 | 1110 | Mtnc Wkr-Doug | 12,505 | 0.00 | 8,812.30 | 3,692.70 | 70% |
| 122 | 1110 | Mtnc Wkr-Eric | 41,880 | 3,224.62 | 38,655.44 | 3,224.56 | 92% |
| 123 | 1110 | Mtnc Wkr-Rodney | 41,880 | 3,224.62 | 38,655.44 | 3,224.56 | 92% |
| 124 | 1110 | Mtnc Wkr-Steve | 36,238 | 2,790.60 | 33,401.18 | 2,836.82 | 92% |
| 125 | 1110 | Mtnc Wkr-Adam | 36,238 | 2,790.60 | 32,648.58 | 3,589.42 | 90% |
| 126 | 1122 | PT Maintenance Wkr | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 127 | 1122 | Freedom Park Monitor | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 128 | 1122 | Weekday & Weekend Bldg Monitor | 15,000 | 1,022.00 | 12,146.13 | 2,853.87 | 81% |
| 129 | | Sub-Total | 387,693 | \$ 28,750.28 | 325,210.85 | 62,482.15 | 84% |
| 130 | 1210 | Retirement | 29,815 | 2,218.26 | 25,141.20 | 4,673.80 | 84% |
| 131 | 1220 | OASDI | 29,659 | 2,157.82 | 24,450.21 | 5,208.79 | 82% |
| 132 | 1230 | Insurance | 89,342 | 6,415.57 | 70,033.87 | 19,308.13 | 78% |
| 133 | 1240 | Worker's Comp. | 36,615 | 0.00 | 36,009.85 | 605.15 | 98% |
| 134 | 1250 | Unemployment | 2,205 | 21.46 | 1,133.91 | 1,071.09 | 51% |
| 135 | | Sub-Total | 187,636 | 10,813.11 | 156,769.04 | 30,866.96 | 84% |
| 136 | | TOTAL | 575,329 | 39,563.39 | 481,979.89 | 93,349.11 | 84% |
| 137 | SERVICES & SUPPLIES | | | | | | |
| 138 | 2005 | Ads/Leg Notice | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 139 | 2035 | Educ/Trng | 500 | 0.00 | 480.00 | 20.00 | 96% |
| 140 | 2039 | Empl Trans | 200 | 0.00 | 228.30 | -28.30 | 114% |
| 141 | 2061 | Memberships | 300 | 0.00 | 300.00 | 0.00 | 100% |
| 142 | 2076 | Office Sups | 200 | 0.00 | 193.01 | 6.99 | 97% |
| 143 | 2104 | Agri/Hort | 2,000 | 51.72 | 355.48 | 1,644.52 | 18% |
| 144 | 2111 | Bldg Mtnc Svc | 2,500 | 0.00 | 807.96 | 1,692.04 | 32% |
| 145 | 2112 | Bldg Mtnc Sups | 7,500 | 269.59 | 4,961.56 | 2,538.44 | 66% |
| 146 | 2122 | Chem Sups | 4,000 | 0.00 | 767.09 | 3,232.91 | 19% |
| 147 | 2131 | Elec Sys SVC | 4,000 | 0.00 | 3,037.00 | 963.00 | 76% |
| 148 | 2132 | Elec Sys Sup | 2,000 | 0.00 | 656.15 | 1,343.85 | 33% |
| 149 | 2142 | Land Imp Sup | 15,000 | 885.60 | 14,514.20 | 485.80 | 97% |
| 150 | 2151 | Mech Sys Svc | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 151 | 2162 | Paint Sups | 2,000 | 586.93 | 1,364.68 | 635.32 | 68% |
| 152 | 2168 | Plumbing Sups | 4,800 | 0.00 | 1,309.54 | 3,490.46 | 27% |
| 153 | 2191 | Electricity | 49,000 | 2,592.55 | 33,082.58 | 15,917.42 | 68% |
| 154 | 2192 | Natural Gas | 3,000 | 65.69 | 2,728.19 | 271.81 | 91% |
| 155 | 2193 | Refuse | 8,500 | 386.89 | 8,296.81 | 203.19 | 98% |
| 156 | 2195 | Sewage | 6,200 | -39.89 | 1,624.69 | 4,575.31 | 26% |
| 157 | 2197 | Tele/Teleg | 1,900 | 89.83 | 1,714.32 | 185.68 | 90% |
| 158 | 2198 | Water | 95,000 | 8,982.18 | 87,745.56 | 7,254.44 | 92% |
| 159 | 2205 | Auto Mtnc Svc | 12,000 | 0.00 | 8,022.66 | 3,977.34 | 67% |
| 160 | 2206 | Auto Mtnc Sup | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 161 | 2211 | Constr Equip Svc | 7,500 | 908.29 | 6,753.26 | 746.74 | 90% |
| 162 | 2212 | Constr Equip Sup | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 163 | 2226 | Expend Tools | 3,000 | 149.71 | 2,170.54 | 829.46 | 72% |
| 164 | 2236 | Fuels & Lubes | 16,000 | 0.00 | 11,243.57 | 4,756.43 | 70% |
| 165 | 2275 | Rents & Leases | 9,000 | 588.86 | 5,796.27 | 3,203.73 | 64% |
| 166 | 2281 | Shop Equip Svc | 1,000 | 0.00 | 1,071.51 | -71.51 | 107% |
| 167 | 2282 | Shop Equip Sup | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 168 | 2292 | Other Equip | 7,000 | 0.00 | 5,931.23 | 1,068.77 | 85% |
| 169 | 2314 | Clothing | 1,800 | 0.00 | 1,020.96 | 779.04 | 57% |
| 170 | 2321 | Cust Svc | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 171 | | | | | | | |

| | A | B | C | D | E | F | G |
|-----|---------------------|-----------------------|----------------|------------------|-------------------|------------------|-----------------|
| 172 | <u>CODE</u> | <u>CLASSIFICATION</u> | <u>BUDGET</u> | <u>MONTHS</u> | <u>EXPENDED</u> | <u>BALANCE</u> | <u>% EXPEND</u> |
| 173 | 2322 | Cust Sup | 16,000 | 1,211.10 | 14,501.61 | 1,498.39 | 91% |
| 174 | 2444 | Medical Sup | 300 | 0.00 | 74.89 | 225.11 | 25% |
| 175 | 2591 | Other Prof Svc | 70,000 | 6,680.84 | 59,281.30 | 10,718.70 | 85% |
| 176 | 2898 | Other Oper Exp | 100 | 0.00 | 0.00 | 100.00 | 0% |
| 177 | | TOTAL | 352,300 | 23,409.89 | 280,034.92 | 72,265.08 | 79% |
| 178 | | | | | | | |
| 179 | | | | | | | |
| 180 | <u>CODE</u> | <u>CLASSIFICATION</u> | <u>BUDGET</u> | <u>MONTHS</u> | <u>EXPENDED</u> | <u>BALANCE</u> | <u>% EXPEND</u> |
| 181 | <u>FIXED ASSETS</u> | | | | | | |
| 182 | 4201 | Building Improvement | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 183 | 4202 | Structures & Imp | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 184 | 4303 | Other Equip | 35,000 | 0.00 | 15,858.47 | 19,141.53 | 45% |
| 185 | | | 35,000 | 0.00 | 15,858.47 | 19,142 | 0% |
| 186 | | | | | | | |
| 187 | | | | | | | |
| 188 | | | | | | | |
| 189 | | | | | | | |
| 190 | | | | | | | |
| 191 | | | | | | | |
| 192 | | | | | | | |
| 193 | | | | | | | |
| 194 | | | | | | | |
| 195 | | | | | | | |
| 196 | | | | | | | |
| 197 | | | | | | | |
| 198 | | | | | | | |
| 199 | | | | | | | |
| 200 | | | | | | | |
| 201 | | | | | | | |
| 202 | | | | | | | |
| 203 | | | | | | | |
| 204 | | | | | | | |
| 205 | | | | | | | |
| 206 | | | | | | | |
| 207 | | | | | | | |
| 208 | | | | | | | |
| 209 | | | | | | | |
| 210 | | | | | | | |
| 211 | | | | | | | |
| 212 | | | | | | | |
| 213 | | | | | | | |
| 214 | | | | | | | |
| 215 | | | | | | | |
| 216 | | | | | | | |
| 217 | | | | | | | |
| 218 | | | | | | | |
| 219 | | | | | | | |
| 220 | | | | | | | |
| 221 | | | | | | | |
| 222 | | | | | | | |
| 223 | | | | | | | |
| 224 | | | | | | | |
| 225 | | | | | | | |
| 226 | | | | | | | |
| 227 | | | | | | | |
| 228 | | | | | | | |

| | A | B | C | D | E | F | G |
|-----|------|--------------------------------|------------------|------------------|---------------------|-------------------|------------|
| 229 | CODE | CLASSIFICATION | BUDGET | MONTHS | EXPENDED | BALANCE | % EXPEND |
| 230 | | DISTRICT TOTALS | | | | | |
| 231 | | SALARIES & BENEFITS | | | | | |
| 232 | 1110 | FULL TIME SALARIES | 664,320 | 47,978.35 | 580,109.59 | 84,210.41 | 87% |
| 233 | 1122 | PART TIME SALARIES | 256,940 | 21,951.51 | 200,849.10 | 56,090.90 | 78% |
| 234 | 1210 | RETIREMENT | 53,115 | 4,031.47 | 46,359.96 | 6,755.04 | 87% |
| 235 | 1220 | OASDI | 63,563 | 5,395.76 | 57,611.62 | 5,951.38 | 91% |
| 236 | 1230 | INSURANCE | 133,769 | 10,019.18 | 109,163.07 | 24,605.93 | 82% |
| 237 | 1240 | WORKER'S COMP | 44,661 | 0.00 | 42,845.51 | 1,815.49 | 96% |
| 238 | 1250 | UNEMPLOYMENT | 8,205 | 421.37 | 5,164.75 | 3,040.25 | 63% |
| 239 | 1000 | SALARIES/BENEFITS | 1,224,573 | 92,588.24 | 1,042,103.60 | 182,469.40 | 85% |
| 240 | | | | | | | |
| 241 | | SERVICES & SUPPLIES | | | | | |
| 242 | 2005 | AD/LEGAL NOTICE | 1,300 | 0.00 | 464.06 | 835.94 | 36% |
| 243 | 2022 | BOOKS/SUBS | 255 | 0.00 | 146.44 | 108.56 | 57% |
| 244 | 2029 | BUS/CONF EXP | 5,500 | 0.00 | 605.00 | 4,895.00 | 0% |
| 245 | 2035 | EDUC/TRNG | 1,500 | 0.00 | 515.00 | 985.00 | 34% |
| 246 | 2039 | EMPLOY TRANS | 1,500 | 30.76 | 347.61 | 1,152.39 | 0% |
| 247 | 2051 | INSURANCE | 91,002 | 0.00 | 91,002.00 | 0.00 | 100% |
| 248 | 2061 | MEMBERSHIPS | 9,900 | 0.00 | 9,995.00 | -95.00 | 101% |
| 249 | 2065 | FILM SVC | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 250 | 2076 | OFFICE SUPS | 7,950 | 0.00 | 6,199.83 | 1,750.17 | 78% |
| 251 | 2081 | POSTAGE | 2,600 | 0.00 | 0.00 | 2,600.00 | 0% |
| 252 | 2085 | PRINTING | 6,750 | 0.00 | 332.35 | 6,417.65 | 5% |
| 253 | 2104 | AGRI/HORT | 2,000 | 51.72 | 355.48 | 1,644.52 | 18% |
| 254 | 2111 | BLDG MTNC SVC | 2,500 | 0.00 | 807.96 | 1,692.04 | 32% |
| 255 | 2112 | BLDG MTNC SUP | 7,500 | 269.59 | 4,961.56 | 2,538.44 | 66% |
| 256 | 2122 | CHEM SUPS | 4,000 | 0.00 | 767.09 | 3,232.91 | 19% |
| 257 | 2131 | ELEC MTNC SVC | 4,000 | 0.00 | 3,037.00 | 963.00 | 76% |
| 258 | 2132 | ELEC MTNC SUP | 2,000 | 0.00 | 656.15 | 1,343.85 | 33% |
| 259 | 2142 | LAND IMP SUP | 15,000 | 885.60 | 14,514.20 | 485.80 | 97% |
| 260 | 2151 | MECH SYS MTNC | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 261 | 2162 | PAINTING SUPS | 2,000 | 586.93 | 1,364.68 | 635.32 | 68% |
| 262 | 2168 | PLUMBING SUPS | 4,800 | 0.00 | 1,309.54 | 3,490.46 | 27% |
| 263 | 2191 | ELECTRICITY | 49,000 | 2,592.55 | 33,082.58 | 15,917.42 | 68% |
| 264 | 2192 | NATURAL GAS | 3,000 | 65.69 | 2,728.19 | 271.81 | 91% |
| 265 | 2193 | REFUSE | 8,500 | 386.89 | 8,296.81 | 203.19 | 98% |
| 266 | 2195 | SEWAGE | 6,200 | -39.89 | 1,624.69 | 4,575.31 | 26% |
| 267 | 2197 | TELE/TELEG | 17,400 | 1,475.99 | 16,175.13 | 1,224.87 | 93% |
| 268 | 2198 | WATER | 95,000 | 8,982.18 | 87,745.56 | 7,254.44 | 92% |
| 269 | 2205 | AUTO MTNC SVC | 12,000 | 0.00 | 8,022.66 | 3,977.34 | 67% |
| 270 | 2206 | AUTO MTNC SUP | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 271 | 2211 | CONSTR EQUIP SVC | 7,500 | 908.29 | 6,753.26 | 746.74 | 90% |
| 272 | 2212 | CONSTR EQUIP SUP | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 273 | 2226 | EXPEND TOOLS | 3,000 | 149.71 | 2,170.54 | 829.46 | 72% |
| 274 | 2236 | FUELS / LUBES | 16,000 | 0.00 | 11,243.57 | 4,756.43 | 70% |
| 275 | 2261 | OFF EQUIP MTNC | 8,000 | 188.80 | 4,179.08 | 3,820.92 | 52% |
| 276 | 2275 | RENTS/LEASES | 18,500 | 1,207.32 | 14,786.19 | 3,713.81 | 80% |
| 277 | 2281 | SHOP EQUIP SVCS | 1,000 | 0.00 | 1,071.51 | -71.51 | 107% |
| 278 | 2282 | SHOP EQUIP SUPS | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 279 | 2292 | OTHER EQUIP SUPS | 7,000 | 0.00 | 5,931.23 | 1,068.77 | 85% |
| 280 | 2314 | CLOTHING | 4,800 | 0.00 | 2,242.63 | 2,557.37 | 47% |
| 281 | 2321 | CUST SVC | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 282 | | | | | | | |
| 283 | | | | | | | |
| 284 | | | | | | | |
| 285 | | | | | | | |

| | A | B | C | D | E | F | G |
|-----|--------------|-----------------------|---------------|---------------|-----------------|----------------|-----------------|
| | <u>CODE</u> | <u>CLASSIFICATION</u> | <u>BUDGET</u> | <u>MONTHS</u> | <u>EXPENDED</u> | <u>BALANCE</u> | <u>% EXPEND</u> |
| 286 | | | | | | | |
| 287 | 2322 | CUST SUP | 16,000 | 1,211.10 | 14,501.61 | 1,498.39 | 91% |
| 288 | 2332 | FOOD SUPS | 1,100 | 53.19 | 742.72 | 357.28 | 68% |
| 289 | 2444 | MED SUPS | 4,800 | 0.00 | 3,036.11 | 1,763.89 | 63% |
| 290 | 2505 | ACCOUNT SVC | 28,400 | 9,024.34 | 28,398.68 | 1.32 | 100% |
| 291 | 2531 | LEGAL SVC | 10,000 | 587.50 | 8,280.00 | 1,720.00 | 83% |
| 292 | 2591 | OTHER PROF SVCS | 155,700 | 7,693.93 | 129,707.86 | 25,992.14 | 83% |
| 293 | 2813 | SALES TAX ADJUST. | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 294 | 2819 | REGISTRATION SVC | 28,980 | 0.00 | 28,975.34 | 4.66 | 0% |
| 295 | 2851 | RECREATION SVC | 5,000 | 317.77 | 1,155.04 | 3,844.96 | 23% |
| 296 | 2852 | RECREATION SUP | 9,000 | 68.60 | 2,886.84 | 6,113.16 | 32% |
| 297 | 2871 | TRANSPORTATION | 1,800 | 0.00 | 0.00 | 1,800.00 | 0% |
| 298 | 2880 | PY EXPEND | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 299 | 2898 | OTHER OPER EXP | 16,100 | 234.02 | 1,319.45 | 14,780.55 | 8% |
| 300 | 2000 | SERVICES/SUPPLIES | 705,837 | 36,932.58 | 562,438.23 | 143,398.77 | 80% |
| 301 | | | | | | | |
| 302 | FIXED ASSETS | | | | | | |
| 303 | 4201 | Building IIM | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 304 | 4202 | STRUCT & IMP | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 305 | 4303 | EQUIPMENT | 35,000 | 0.00 | 15,858.47 | 19,141.53 | 0% |
| 306 | 4000 | FIXED ASSETS | 35,000 | 0.00 | 15,858.47 | 19,142 | 0% |
| 307 | | | | | | | |
| 308 | | | | | | | |
| 309 | 1000 | SALARIES & BENE | 1,224,573 | 92,588.24 | 1,042,103.60 | 182,469.40 | 85% |
| 310 | | | | | | | |
| 311 | 2000 | SERVICES & SUPP | 705,837 | 36,932.58 | 562,438.23 | 143,398.77 | 80% |
| 312 | | | | | | | |
| 313 | 4000 | FIXED ASSETS | 35,000 | 0.00 | 15,858.47 | 19,142 | 45% |
| 314 | | | | | | | |
| 315 | | CONTINGENCY | 200,000 | 0.00 | 166,505.00 | 33,495.00 | 83% |
| 316 | | | 0 | | | | |
| 317 | | RESERVE | 286,927 | 0.00 | 0.00 | 0.00 | 0% |
| 318 | | | | | | | |
| 319 | | | | | | | |
| 320 | | TOTAL | 2,452,337 | 129,520.82 | 1,786,905.30 | 378,505 | 73% |
| 321 | | | | | | | |
| 322 | | | | | | | |
| 323 | | | | | | | |
| 324 | | | | | | | |
| 325 | | | | | | | |
| 326 | | | | | | | |
| 327 | | | | | | | |
| 328 | | | | | | | |
| 329 | | | | | | | |
| 330 | | | | | | | |

| | A | B | C | D | E | F | G |
|----|---------------------|---|---------------|---------------|------------------|-----------------|-----------------|
| 1 | | NORTH HIGHLANDS RECREATION & PARK DISTRICT - CHERRY BLOSSOM PARK | | | | | |
| 2 | | EXPENDITURE REPORT APRIL 2021 | | | | | |
| 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 | 12,850 | 0.00 | 8,604.24 | 4,245.76 | 67% |
| 10 | | TOTAL | 14,505 | 0.00 | 10,259.24 | 4,245.76 | 71% |
| 11 | | | | | | | |
| 12 | | | | | | | |
| 13 | | | | | | | |
| 14 | | | | | | | |
| 15 | | | | | | | |
| 16 | | | | | | | |
| 17 | | | | | | | |
| 18 | | | | | | | |
| 19 | | | | | | | |
| 20 | | | | | | | |
| 21 | | | | | | | |
| 22 | | | | | | | |
| 23 | | | | | | | |
| 24 | | | | | | | |
| 25 | | | | | | | |
| 26 | | | | | | | |
| 27 | | | | | | | |
| 28 | | | | | | | |
| 29 | | | | | | | |
| 30 | | | | | | | |
| 31 | | | | | | | |
| 32 | | | | | | | |
| 33 | | | | | | | |
| 34 | | | | | | | |
| 35 | | | | | | | |
| 36 | | | | | | | |
| 37 | | | | | | | |
| 38 | | | | | | | |
| 39 | | | | | | | |
| 40 | | | | | | | |
| 41 | | | | | | | |
| 42 | | | | | | | |
| 43 | | | | | | | |
| 44 | | | | | | | |
| 45 | | | | | | | |
| 46 | | | | | | | |
| 47 | | | | | | | |
| 48 | | | | | | | |
| 49 | | | | | | | |
| 50 | | | | | | | |
| 51 | | | | | | | |
| 52 | | | | | | | |
| 53 | | | | | | | |
| 54 | | | | | | | |
| 55 | | | | | | | |
| 56 | | | | | | | |
| 57 | | | | | | | |

| | A | B | C | D | E | F | G |
|-----|---------------------|-----------------------|---------------|--------------------|------------------|------------------|-----------------|
| 58 | <u>CODE</u> | <u>CLASSIFICATION</u> | <u>BUDGET</u> | <u>MONTHS</u> | <u>EXPENDED</u> | <u>BALANCE</u> | <u>% EXPEND</u> |
| 59 | MAINTENANCE | | | | | | |
| 60 | SALARIES & BENEFITS | | | | | | |
| 61 | 1110 | Mtnc Wkr- | 33,543 | 2,790.60 | 23,791.60 | 9,751.40 | 71% |
| 62 | 1122 | PT Wkr-Seasonal | 12,000 | 0.00 | 10,976.00 | 1,024.00 | 91% |
| 63 | | Sub-Total | 45,543 | \$ 2,790.60 | 34,767.60 | 10,775.40 | 76% |
| 64 | 1210 | Retirement | 2,683 | 0.00 | 1,552.87 | 1,130.13 | 58% |
| 65 | 1220 | OASDI | 3,484 | 112.79 | 2,545.56 | 938.44 | 73% |
| 66 | 1230 | Insurance | 11,816 | 845.57 | 7,118.92 | 4,697.08 | 60% |
| 67 | 1240 | Worker's Comp. | 4,348 | 0.00 | 3,742.83 | 605.17 | 86% |
| 68 | 1250 | Unemployment | 700 | 0.00 | 162.79 | 537.21 | 23% |
| 69 | | Sub-Total | 23,031 | 958.36 | 15,122.97 | 7,908.03 | 66% |
| 70 | | TOTAL | 68,574 | 3,748.96 | 49,890.57 | 18,683.43 | 73% |
| 71 | SERVICES & SUPPLIES | | | | | | |
| 72 | 2104 | Agri/Hort | 1,500 | 0.00 | 0.00 | 1,500.00 | 0% |
| 73 | 2111 | Bldg Mtn. Svcs | 250 | 0.00 | 0.00 | 250.00 | 0% |
| 74 | 2122 | Chemical Supplies | 250 | 0.00 | 0.00 | 250.00 | 0% |
| 75 | 2142 | Land Imp Supplies | 1,400 | 0.00 | 1,330.56 | 69.44 | 95% |
| 76 | 2191 | Electricity | 750 | 0.00 | 689.42 | 60.58 | 92% |
| 77 | 2193 | Refuse | 1,200 | 0.00 | 0.00 | 1,200.00 | 0% |
| 78 | 2198 | Water | 30,000 | 3,564.78 | 25,312.62 | 4,687.38 | 84% |
| 79 | 2205 | Auto Mtn. Svc | 1,200 | 0.00 | 0.00 | 1,200.00 | 0% |
| 80 | 2211 | Constr Equip. Svc | 250 | 0.00 | 0.00 | 250.00 | 0% |
| 81 | 2226 | Expend Tools | 300 | 0.00 | 0.00 | 300.00 | 0% |
| 82 | 2236 | Fuels & Lubes | 2,000 | 0.00 | 2,000.00 | 0.00 | 100% |
| 83 | 2275 | Rents & Leases | 1,000 | 0.00 | 0.00 | 1,000.00 | 0% |
| 84 | 2281 | Shop Equip Serv. | 150 | 0.00 | 0.00 | 150.00 | 0% |
| 85 | 2292 | Other Equip Sups | 500 | 0.00 | 0.00 | 500.00 | 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 | 500 | 0.00 | 265.00 | 235.00 | 53% |
| 89 | | TOTAL | 41,650 | 3,564.78 | 29,597.60 | 12,052.40 | 71% |
| 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 | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 96 | 4303 | Other Equip | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 97 | | | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 98 | | | | | | | |
| 99 | | | | | | | |
| 100 | | | | | | | |
| 101 | | | | | | | |
| 102 | | | | | | | |
| 103 | | | | | | | |
| 104 | | | | | | | |
| 105 | | | | | | | |
| 106 | | | | | | | |
| 107 | | | | | | | |
| 108 | | | | | | | |
| 109 | | | | | | | |
| 110 | | | | | | | |
| 111 | | | | | | | |
| 112 | | | | | | | |

| | A | B | C | D | E | F | G |
|-----|-------------|--------------------------------|----------------|-----------------|------------------|------------------|-----------------|
| 113 | <u>CODE</u> | <u>CLASSIFICATION</u> | <u>BUDGET</u> | <u>MONTHS</u> | <u>EXPENDED</u> | <u>BALANCE</u> | <u>% EXPEND</u> |
| 114 | | DISTRICT TOTALS | | | | | |
| 115 | | SALARIES & BENEFITS | | | | | |
| 116 | 1110 | FULL TIME SALARIES | 33,543 | 2,790.60 | 23,791.60 | 9,751.40 | 71% |
| 117 | 1122 | PART TIME SALARIES | 12,000 | 0.00 | 10,976.00 | 1,024.00 | 91% |
| 118 | 1210 | RETIREMENT | 2,683 | 0.00 | 1,552.87 | 1,130.13 | 58% |
| 119 | 1220 | OASDI | 3,484 | 112.79 | 2,545.56 | 938.44 | 73% |
| 120 | 1230 | INSURANCE | 11,816 | 845.57 | 7,118.92 | 4,697.08 | 60% |
| 121 | 1240 | WORKER'S COMP | 4,348 | 0.00 | 3,742.83 | 605.17 | 86% |
| 122 | 1250 | UNEMPLOYMENT | 700 | 0.00 | 162.79 | 537.21 | 23% |
| 123 | 1000 | SALARIES/BENEFITS | 68,574 | 3,748.96 | 49,890.57 | 18,683.43 | 73% |
| 124 | | | | | | | |
| 125 | | SERVICES & SUPPLIES | | | | | |
| 126 | 2005 | Adv/Legal Notice | 155 | 0.00 | 155.00 | 0.00 | 100% |
| 127 | 2104 | AGRI/HORT | 1,500 | 0.00 | 0.00 | 1,500.00 | 0% |
| 128 | 2111 | Bldg Mtn. Svcs | 250 | 0.00 | 0.00 | 250.00 | 0% |
| 129 | 2122 | Chemical Supplies | 250 | 0.00 | 0.00 | 250.00 | 0% |
| 130 | 2142 | Land Imp Supplies | 1,400 | 0.00 | 1,330.56 | 69.44 | 95% |
| 131 | 2191 | ELECTRICITY | 750 | 0.00 | 689.42 | 60.58 | 92% |
| 132 | 2193 | REFUSE | 1,200 | 0.00 | 0.00 | 1,200.00 | 0% |
| 133 | 2198 | WATER | 30,000 | 3,564.78 | 25,312.62 | 4,687.38 | 84% |
| 134 | 2205 | Auto Mtn. Svc | 1,200 | 0.00 | 0.00 | 1,200.00 | 0% |
| 135 | 2211 | Constr Equip. Svc | 250 | 0.00 | 0.00 | 250.00 | 0% |
| 136 | 2226 | Expend Tools | 300 | 0.00 | 0.00 | 300.00 | 0% |
| 137 | 2236 | FUELS / LUBES | 2,000 | 0.00 | 2,000.00 | 0.00 | 100% |
| 138 | 2275 | Rents & Leases | 1,000 | 0.00 | 0.00 | 1,000.00 | 0% |
| 139 | 2281 | Shop Equip Serv. | 150 | 0.00 | 0.00 | 150.00 | 0% |
| 140 | 2292 | Other Equip Sups | 500 | 0.00 | 0.00 | 500.00 | 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 | 12,850 | 0.00 | 8,869.24 | 3,980.76 | 69% |
| 145 | 2000 | SERVICES/SUPPLIES | 56,155 | 3,564.78 | 39,856.84 | 16,298.16 | 71% |
| 146 | | | | | | | |
| 147 | | FIXED ASSETS | | | | | |
| 148 | 4201 | Building IIM | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 149 | 4202 | STRUCT & IMP | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 150 | 4303 | EQUIPMENT | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 151 | 4000 | FIXED ASSETS | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 152 | | | | | | | |
| 153 | | | | | | | |
| 154 | 1000 | SALARIES & BENE | 68,574 | 3,748.96 | 49,890.57 | 18,683.43 | 73% |
| 155 | | | | | | | |
| 156 | 2000 | SERVICES & SUPP | 56,155 | 3,564.78 | 39,856.84 | 16,298.16 | 71% |
| 157 | | | | | | | |
| 158 | 4000 | FIXED ASSETS | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 159 | | | | | | | |
| 160 | | CONTINGENCY | 33,905 | 0.00 | 0.00 | 33,905.00 | 0.00 |
| 161 | | | 0 | | | | |
| 162 | | RESERVE | 0 | 0.00 | 0.00 | 0.00 | 0% |
| 163 | | | | | | | |
| 164 | | | | | | | |
| 165 | | TOTAL | 158,634 | 7,313.74 | 89,747.41 | 68,887 | 57% |
| 166 | | | | | | | |
| 167 | | | | | | | |
| 168 | | | | | | | |
| 169 | | | | | | | |