

NORTH HIGHLANDS  
RECREATION AND PARK DISTRICT

FINAL  
COMMUNITY FACILITY DISTRICT NO. 2016-01  
ELVERTA PARK SUBDIVISION  
CHERRY BLOSSOM PARK

August 12, 2021

Honorable Chairperson and Members of the Board of Directors,



Attached you will find the proposed FY 2021-2022 Final Community Facility District No. 2016-01 Elverta Park/Cherry Blossom Park Budget.

Property owners pay an annual fee (Special Tax) to the district for maintenance of Cherry Blossom Park and surrounding street and frontage landscaping located in the Elverta Park subdivision. The NHRPD contracts with SCI Consultants to prepare the annual revenue statements and fee schedule. District staff prepares the expenditures. This Special Tax is adjusted annually using the Bay Area CPI (Consumer's Price Index).

Revenues

- All 225 parcels located within the CFD have been developed or permits issued. As a result, the 225 parcels will be charged the Special Tax fee annually. Based upon the CPI, the Special Tax rate for FY 2021-2022 has been adjusted by 2.00%. The Special Tax for each of the 225 parcels is \$541.74 or \$121,892 total. This represents an increase of \$12.18 per parcel over the previous year's Special Tax fee. Additionally, the District projects a Carry-Over of \$61,910 from FY 2020-2021 and interest income of \$346 for a **total available revenue of \$184,148 for FY 2021-2022.**

Expenditures

- The Elverta Park CFD is supported by part time staff and a portion of a full time district maintenance worker which is charged back to the CFD. Park expenses include prorated salaries and benefits, water, fuel, rents and leases, electrical, small equipment and tools, refuse, etc. **Total budget expenditures for FY 2021-2022 is \$103,763.**

Reserves

- The district is obligated to set aside funds annually to pay for future park improvements and equipment replacement. **The district is contributing \$20,385 for the reserve account.**

Contingency

- The contingency fund is available to the district to have readily available funds for unexpected financial issues or unbudgeted needs for the CFD. Unused contingency funds will carry-over into the following year's budget and could be used to supplement the reserve account. **The district has budgeted \$60,000 for the contingency fund.**

**FY 2021-2022 Revenues, Expenditures, Reserves and Contingency Funds**

▪ Revenue	\$184,148
▪ Expenditures	103,763
▪ Reserves	20,385
▪ Contingency	60,000

**Summary**

The District implemented Sacramento County’s Dry Period Financing plan in FY 2020-2021. Dry Period Financing is a tool that is available to the district that ensures that the district will always have sufficient funds available during the time period between Cash Disbursements, which generally occurs evenly throughout the year, and Cash Receipts, which are more cyclical, such as property taxes and deferred revenues. Dry Period Financing will always ensure that the district has sufficient funds available to remain solvent throughout the fiscal year.

As previously mentioned, the district has started the process of setting aside funding annually to pay for future park improvements and equipment replacement. In doing so, there should be sufficient funds available in 10-15 years to begin replacing aging park equipment and facilities. This is a self-funded program that should not require the district’s General Fund (separate from the CFD), to supplement funding to help pay for future park equipment replacement and park improvement costs. Reserve funds can also be used to supplement the park equipment and facilities should there be a determination to do so.

The Elverta Park CFD is well funded for FY 2021-2022. There is sufficient operating capital and contingency funds available should additional funding become necessary.

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

2021-2022 FULL-TIME SALARY SCHEDULE

TITLE:	I	II	III	IV	V
ADMINISTRATOR*	6,742	7,079	7,433	7,804	8,194
PARK SUPERINTENDENT	5,313	5,580	5,859	6,152	6,459
REC. SUPERINTENDENT	5,313	5,580	5,859	6,152	6,459
FACILITY MAINTENANCE SUPV.	4,767	5,005	5,255	5,518	5,794
ADMIN. SERVICES MANAGER	4,220	4,431	4,652	4,885	5,129
RECREATION SUPERVISOR	4,220	4,431	4,652	4,885	5,129
PARK SUPERVISOR	4,220	4,431	4,652	4,885	5,129
OFFICE ASSISTANT	3,450	3,623	3,804	3,994	4,194
RECREATION COORDINATOR	3,207	3,367	3,535	3,712	3,898
PARK FOREMAN	3,207	3,367	3,535	3,712	3,898
MAINTENANCE WORKER	2,924	3,070	3,223	3,384	3,554

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

**FULL TIME EMPLOYEE BENEFITS**

**Health Insurance:** The District provides medical coverage for each regular full time employee. The employee has the option of adding and paying for his/her dependents.

**Dental Insurance:** The District provides dental coverage for each regular full time employee. The employee has the option of adding and paying for his/her dependents.

**Life Insurance:** The District provides life insurance for each regular full time employee.

**Retirement:** All regular full time employees are eligible for the District's retirement program. The District pays 100% of the retirement policy, based on an annual percentage (currently 8%) of the employee's wage.

**Vacations:** The District provides the following leave schedule for District full time employees.

1 - 3 years:	12 days or 96 hours annually	8 hours per month
3 - 8 years:	15 days or 120 hours annually	120 hours 10 hours per month
8 - 15 years:	20 days or 162 hours annually	13.5 hours per month
15 years:	24 days or 192 hours annually	16 hours per month

Employees with less than 15 years service may not accumulate more than 240 hours of vacation. Employees with 15 years of service or more may not accumulate more than 320 hours of vacation.

**Admin. Leave:** Certain exempt management position, as identified in the District Policy Manual, will receive Administrative Leave in the amount of 80 hours per fiscal year.

**Sick Leave:** Regular full time employees shall be entitled to eight (8) hours of sick leave per month. The accrual of sick leave is unlimited for regular full time employees. Part time and temporary employees, will earn one-hour of paid leave for every 30 hours worked, however, sick leave use is limited to 24 hours or three-days per calendar year.

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

2021-2022 FULL-TIME SALARY SCHEDULE

**Holidays:**

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

Martin Luther King's Birth day

Lincoln's Birthday

Washington Birthday

Memorial Day

Independence day

Labor Day

Personal Holiday

Veteran's Day

Thanksgiving Day

Day After Thanksgiving

Christmas Eve

Christmas Day

New Year's Eve

New Year's Day

REVENUE 2021-2022 FISCAL YEAR FINAL BUDGET  
NORTH HIGHLANDS RECREATION AND PARK DISTRICT COMMUNITY FACILITY DISTRICT NO. 2016-01 ELVERTA PARK

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>ACTUAL</u> <u>2016/17</u>	<u>ACTUAL</u> <u>2017/2018</u>	<u>ACTUAL</u> <u>2018/2019</u>	<u>ACTUAL</u> <u>2019/2020</u>	<u>ACTUAL</u> <u>2020/2021</u>	<u>PRELIMINARY</u> <u>2021/2022</u>	<u>FINAL</u> <u>2021/2022</u>
94941000	Interest Income	0.00	0.00	313.00	467.00	330.00	346.00	346.00
	<b>TOTAL:</b>	<b>0.00</b>	<b>0.00</b>	<b>313.00</b>	<b>467.00</b>	<b>330.00</b>	<b>346.00</b>	<b>346.00</b>
96960300	Special Assessment	0.00	0.00	62,573.22	188,493.35	18,579.00	121,892.00	121,892.00
	<b>TOTAL:</b>	<b>0.00</b>	<b>0.00</b>	<b>62,573.22</b>	<b>188,493.35</b>	<b>18,579.00</b>	<b>121,892.00</b>	<b>121,892.00</b>
97979000	Misc Other	0.00	0.00	0.00	96,945.00	0.00	0.00	0.00
	<b>TOTAL:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>96,945.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
9000	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>62,886.22</b>	<b>92,015.35</b>	<b>18,909.00</b>	<b>122,238.00</b>	<b>122,238.00</b>
7400000	CARRY OVER*							
	Unreserved Fund Balance	0.00	0.00	0.00	40,194.85	0.00	24,825	61,910
	<b>GRAND TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>62,886.22</b>	<b>132,210.20</b>	<b>18,909.00</b>	<b>147,063</b>	<b>184,148</b>

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

<u>CODE CLASSIFICATION</u>	<u>ACTUAL 2017/2018</u>	<u>ACTUAL 2018/2019</u>	<u>ACTUAL 2019/2020</u>	<u>ACTUAL 2020/2021</u>	<u>PRELIM 2021/2022</u>	<u>FINAL 2021/2022</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
<b><u>Salaries and Employee Benefits</u></b>									
1110 Sal & Wages, FT	0	7,482	17,268.05	26,582.20	31,526	31,526	0	0	31,526
1122 Sal & Wages, PT	0	2,704	5,213.50	10,976.00	12,500	12,500	0	0	12,500
1210 Retirement	0	478	1,381.46	1,552.87	2,522	2,522	0	0	2,522
1220 OASDI	0	779	1,677.28	2,658.36	3,368	3,368	0	0	3,368
1230 Insurance	0	1,091	5,702.25	7,213.11	5,640	8,031	0	0	8,031
1240 Worker's Comp.	0	0	2,310.25	3,742.83	3,100	2,001	0	0	2,001
1250 Unemployment	0	0	<u>77.90</u>	<u>162.79</u>	<u>490</u>	<u>490</u>	0	0	<u>490</u>
<b>1000 TOTAL</b>	<b>0</b>	<b>12,533</b>	<b>33,630.69</b>	<b>52,888.16</b>	<b>59,146</b>	<b>60,438</b>	<b>0</b>	<b>0</b>	<b>60,438</b>
<b><u>Services &amp; Supplies</u></b>									
2005 Adv/Legal Notice	0	0	0.00	155.00	155	155	155	0	0
2104 Agri/Hort Sups	0	0	776.80	0.00	750	750	0	0	750
2111 Bldg. Mtnc. Svcs	0	0	0.00	0.00	200	200	0	0	200
2122 Chemical Supplies	0	0	0.00	0.00	150	150	0	0	150
2142 Land Imp Supplies	0	0	1,903.43	1,330.56	1,400	1,400	0	0	1,400
2191 Electricity	0	0	295.04	736.76	900	900	0	0	900
2193 Refuse	0	0	401.67	0.00	1,200	1,200	0	0	1,200
2198 Water	0	0	32,192.48	29,714.16	24,000	24,000	0	0	24,000
2205 Auto Mtnc Svc	0	0	1,059.98	0.00	600	600	0	0	600
2211 Constr Equip Serv.	0	0	709.60	0.00	150	150	0	0	150
2226 Expend Tools	0	0	231.59	0.00	300	300	0	0	300
2236 Fuels & Lubes	0	0	2,000.00	2,000.00	2,000	2,000	0	0	2,000
2275 Rents & Leases	0	0	0.00	0.00	500	500	0	0	500
2281 Shop Equip Serv.	0	0	111.31	0.00	100	100	0	0	100
2292 Other Equip Sups	0	0	3,561.67	0.00	250	250	0	0	250
2314 Clothing	0	0	0.00	0.00	200	200	0	0	200
2444 Medical Sups	0	0	0.00	0.00	100	100	0	0	100
2505 Accounting	0	0	1,500.00	1,500.00	1,500	1,500	1,500	0	0
2591 Other Prof Svc	0	<u>10,783</u>	<u>13,016.24</u>	<u>8,869.24</u>	<u>8,870</u>	<u>8,870</u>	<u>8,608</u>	0	<u>262</u>
<b>2000 TOTAL</b>	<b>0</b>	<b>10,783</b>	<b>57,759.81</b>	<b>44,305.72</b>	<b>43,325</b>	<b>43,325</b>	<b>10,263</b>	<b>0</b>	<b>33,062</b>
<b>TOTAL</b>	<b>0</b>	<b>23,316</b>	<b>91,390.50</b>	<b>97,193.88</b>	<b>102,471</b>	<b>103,763</b>	<b>10,263</b>	<b>0</b>	<b>93,500</b>

CONTINGENCY	0	0	<u>18,271.00</u>	<u>0.00</u>	<u>148,814</u>	<u>\$60,000</u>
RESERVE	0	0	0	0	0	<u>\$20,385</u>
	0	23,316	109,661.50	97,193.88	251,285	184,148

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

**MAINTENANCE DIVISION**

**FULL TIME SALARIES**

	<b><u>MAINTENANCE PERSON</u></b>					
{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>	
	<b><u>PART TIME SEASONAL MAINTENANCE WORKER</u></b>				\$12,500.00	
						<u>\$12,500</u>
	<b>TOTAL FULL-TIME &amp; PART-TIME SALARIES:</b>					<b>\$44,026</b>

**MAINTENANCE BENEFITS**

<b><u>EMPLOYEE</u></b>	<b><u>RETIREMENT</u></b>					
1	\$31,526	x	8.000%	=	\$2,522.07	<b>\$2,522</b>
	<b><u>OASDI</u></b>					
	\$44,026	x	7.65%	=	\$3,367.98	<b>\$3,368</b>
	<b><u>INSURANCE</u></b>					<b>\$8,031</b>
	<b><u>Medical</u></b>					
1	\$763.76	x		5 MOS =	\$3,818.80	
1	\$840.14	x		4 MOS =	<u>\$3,360.56</u>	
					\$7,179.36	
	<b><u>Dental</u></b>					
1	\$ 88.00	x	1x	4 MOS =	\$352.00	
1	\$ 100.00	x	1x	5 MOS =	<u>\$500.00</u>	
					\$852.00	
	<b><u>WORKER'S COMP</u></b>					
	\$44,026	x	9.54%	=	\$4,200.07	
(VOL.)	\$0	x	9.54%	=	<u>\$0.00</u>	
					\$4,200.07	
	Experience Modification			x	<u>0.85</u>	
					\$3,622.56	<b>\$2,001</b>
	<b><u>UNEMPLOYMENT</u></b>					
	\$14,000.00	x	3.50%	=	\$490.00	<b>\$490</b>
	<b>Total Maintenance Benefits</b>					<b><u>\$16,412</u></b>
<b>TOTAL CHERRY BLOSSOM SALARIES AND BENEFITS</b>						<b>\$60,438</b>



**ADMINISTRATION SERVICES FY 2021/2022 FINAL BUDGET**  
**NORTH HIGHLANDS RECREATION AND PARK DISTRICT COMMUNITY FACILITY DISTRICT**  
**NO. 2016-01 ELVERTA PARK**

<b><u>CODE</u></b>	<b><u>CLASSIFICATION</u></b>	<b><u>BUDGET</u></b>	<b><u>DESCRIPTION</u></b>
2005	Adv./Legal Notice	155	Preliminary Budget Legal Notice
2505	Accounting	1,500	Cherry Blossom Audit
2591	Other Prof Svcs	8,608	SCI Fees; Levies
<b>2000</b>	<b>TOTAL</b>	<b>10,263</b>	
<b><u>FIXED ASSETS</u></b>			
4303	Equipment	0	
<b>4000</b>	<b>TOTAL FIXED ASSETS</b>	<b>0</b>	

**MAINTENANCE SERVICES FY 2021/2022 FINAL BUDGET**  
**NORTH HIGHLANDS RECREATION AND PARK DISTRICT COMMUNITY FACILITY DISTRICT**  
**NO. 2016-01 ELVERTA PARK**

<b><u>CODE</u></b>	<b><u>CLASSIFICATION</u></b>	<b><u>BUDGET</u></b>	<b><u>DESCRIPTION</u></b>
2104	Agri/Hort	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	
<b>2000</b>	<b>TOTAL</b>	<b>33,062</b>	
<b><u>FIXED ASSETS</u></b>			
4201	Building Improvement	0	
4202	Structure Improvement	0	
4303	Equipment	0	
<b>4000</b>	<b>TOTAL FIXED ASSETS</b>	<b>0</b>	