NORTH HIGHLANDS RECREATION AND PARK DISTRICT
REGULAR MEETING
Regular Meeting of the Board of Directors
August 13, 2026 6:30 p.m. – District Office – Regular Meeting
6040-Watt Avenue, North Highlands, Ca 95660
Phone: (916) 332-7440
WWW.NHRPD.ORG

1. **CALL MEETING TO ORDER**

2. **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 waving 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.

3. **ADMINISTRATOR'S REPORT**
A. July's Highlights
B. Parks and Facilities Report
C. Recreation Report
D. 2026/27 Division Goals and Objectives

4. **CORRESPONDENCE**
A.

5. **REPORTS FROM STANDING COMMITTEE**
Budget, Finance & Audit: Chairperson Patrick Williams; Members Beau Reynolds
Facility Development: Chairperson Beau Reynolds; Member Patrick Williams
Personnel and Policy: Chairperson Crystal Harding; Member Zachary Freels
Programs, Fees, and Charges: Chairperson Zachary Freels; Member Crystal Harding

6. **CONSENT CALENDAR**
A. Approval July 9, 2026, minutes
B. Approval of payment of the bills for the General Fund and CFD for the month of July 2026 and FY2024-2025 Year End.

7. **UNFINISHED BUSINESS**

A. Westwood Monthly Summary Report
Board discussion

8. **NEW BUSINESS**

A. Resolution #658 – Approval of the Fiscal Year 2026/2027 General Fund Final Budget
Board action to consider approval of the Fiscal Year 2026/2027 General Fund Final Budget.

B Resolution #659– Approval of the Fiscal Year 2026/2027 Appropriations Limit Schedule
Board action to consider approval of the FY2026/2027 Appropriations Limit Schedule.

C. Resolution #660 – Approval of the Fiscal Year 2026/2027 Final Budget for North Highlands Recreation and Park District Community Facility District No. 2016-01 Elverta Park
Board action to consider approval of the Fiscal Year 2026/2027 Final Budget for North Highlands Recreation and Park District Community Facility District No. 2016-01 Elverta Park.

D. Board Discussion: Mandatory Training Requirements

9. **CHAIRPERSON'S REPORT**

10. **COMMENTS FROM BOARD MEMBERS**

11. **ADJOURNMENT**

12. **DATE, TIME, AND PLACE OF NEXT MEETING**
The next regular meeting of the Board of Directors will be on September 10, 2026 at 6:30 p.m. in the North Highlands Recreation Center, 6040-Watt Avenue, North Highlands, CA

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.

Meeting ID: 814 8212 9983
Passcode: 431725
https://us06web.zoom.us/s/81482129983?pwd=2N0iFkifFLV9wiNHaKfwN8lClFwF27.1

North Highlands Recreation and Park District

Board Agenda

To: Joanna McVay, Chairperson
Board of Directors

From: Scott Graham, Administrator

Date: August 13, 2026

Subject: Administrator's Report

ADMINISTRATOR'S REPORT

A. July 2026 Highlights
B. Parks and Facilities Report
C. Recreation Report
D. Division Goals and Objectives

July, 2026 Highlights

- July 13: I attended the North Watt Business Watch meeting. Discussions included property security, County assistance with homeless activity and local support, as well as updates to the County budget specific to law enforcement (Homeless Outreach and Problem Oriented Policing).
- July 15: I attended the CPRS District 2 Administrator's Section Meeting in Fair Oaks. Discussions included SB 937 and Park and Recreation Districts exemption from the law, AB 387, which requires AED units at ball fields and gyms and a presentation from REC Technologies registration software.
- July 21: An All-Staff meeting was held at the District office. The first half of the meeting was a team-building indoor putting competition. Each division decorated an office or common area, then teams of five took turns navigating the "course". This was followed by a lunch and discussions about current events at the District.
- July 23: I attended, along with Kevin Kelly, a Teams meeting with Sacramento County Planning and Review staff to discuss Prop 4 grant opportunities in partnership with the County. The grant is for projects that address extreme heat mitigation projects. Freedom Park fits the criteria for eligibility. Follow up meetings are in the works.
- July 30: I attended the CARPD Legislative Committee Meeting on Zoom. The bulk of the meeting was a review and discussion of current bills that could potentially impact Parks and Recreation Special Districts.

Division Goals and Objectives

Attached are Goals and Objectives from each division for FY 2026/27 for review and potential discussion.

Division Goals and Objectives - Fiscal Year 2026–27

The following goals reflect the priorities identified by the leadership of the Administration, Recreation, and Maintenance Divisions for FY 2026–27. Each division's section retains the emphasis and operational perspective of the manager responsible for carrying out the work.

Administration Division

Scott Graham, District Administrator

Goal 1: Financial and Administrative Readiness

Strengthen the District's financial planning, administrative systems, governance, and organizational readiness.

- Prepare a long-term financial projection identifying how the District could adjust revenues, expenditures, staffing, and programs if ELOP funding is reduced or discontinued. Target: Before development of the FY 2027–28 preliminary budget.
- Secure and implement appropriate accounting and human resources support for the Administrative Services Division. Target: January 2026.
- Complete the Administration Operations Manual to document essential procedures and support continuity when responsibilities are reassigned or staff are absent. Target: December 2026.
- Complete the review and development of priority District policies, including the Boundary Policy and Cybersecurity Policy, and present them through the appropriate committee and Board process. Target: April 2027.
- Complete the District's required work for a Municipal Service Review with Sacramento LAFCO, including submission of information concerning District services, finances, facilities, governance, boundaries, and future service needs. Target: Submit all District-required information during FY 2026–27; final completion is subject to LAFCO's review schedule.

Goal 2: Capital Project and District Development Coordination

Coordinate the planning, funding, contracting, and Board support necessary to advance priority park and facility projects.

- Coordinate the administrative, financial, and Board actions required to support implementation of the first phase of the Sierra Creek Park project. Target: February 2027.
- Coordinate completion and closeout of the ARPA-funded Freedom Park improvement project. Target: December 2026.
- Support ongoing accessibility improvements at District parks and facilities through budgeting, contracting, compliance, and Board reporting. Target: Ongoing, with progress reported through the budget and capital improvement process.
- Evaluate potential locations, costs, operating requirements, and community considerations for a District dog park and present findings and options to the Board. Target: April 2027.

- Provide the Board with clear and timely updates regarding the status, funding, schedule, and significant decisions associated with priority capital projects. Target: Ongoing.

Goal 3: Employee Development and Organizational Sustainability

Develop employees, strengthen organizational continuity, and support the District's ability to recruit and retain qualified staff.

- Develop a succession-planning framework identifying critical positions, organizational vulnerabilities, and potential employee-development pathways. Target: June 2027.
- Identify realistic opportunities for employee advancement, cross-training, mentorship, and increased responsibility. Target: March 2027.
- Establish annual professional-development priorities and appropriate funding for each division. Target: As part of the FY 2027–28 budget process.
- Review current employee retirement and health benefits and present findings and potential options to the Board when policy or budget direction is needed. Target: June 2027.
- Develop a consistent Districtwide approach for recognizing employee accomplishments, innovation, teamwork, and exceptional service. Target: March 2027.

Recreation Division

Kayla Thayer, Acting Recreation Superintendent

Below are the Recreation division's goals for 2026-2027 that are both internal discussion and ideas pulled from the Park Master Plan.

Foster Pride – Community Events

- Strengthen Community Connections Through Parker the Park Pup by establishing Parker as the District's official community ambassador through increased appearances at events, social media engagement, marketing campaigns, and park signage.
- Expand Community Volunteer Opportunities by hosting two District-wide volunteer days each year (one before the new year and one in the spring) to provide students and community members with meaningful service opportunities while supporting park beautification projects and special events.

Accessibility & Inclusion

- Expand Inclusive Recreation Opportunities by introducing adaptive swim lessons during the next aquatics season.

Programs

- Revitalize Birthday Party Offerings by evaluating current packages, introducing new themed experiences, and focusing on popular activities to increase participation and customer satisfaction.
- Expand Early Childhood Programming by increasing recreation opportunities for toddlers through the development of new age-appropriate classes, activities, and special events.

Community Improvement

- Launch the "Plant the Parks" Initiative by organizing community planting events that install California native plants throughout District parks, enhancing beautification, supporting local ecosystems, and encouraging community stewardship.
- Enhance District Facilities by collaborating on facility improvement projects that incorporate cohesive branding, updated signage, intentional space planning, furnishings, décor, and innovative marketing strategies to create inviting and engaging environments for the community.

Staff Development

- Develop Leadership Opportunities for recreation staff through project leadership and event committee participation.

Maintenance Division

Kevin Kelly, Park and Facilities Superintendent

Over the next twelve months, the maintenance division will strive to complete several large projects and many smaller projects. Many of these projects will take time to complete and take many hours of hard, physical labor. Others will require working with vendors, contractors, and government agencies to complete the job.

Team Development – Continuing Education and Training

As the maintenance staff changes and adapts, it is imperative that this team comes together for one mission. A team that understands their role and why we must take all tasks seriously, is not only successful but truly gives back to the community. I am offering education opportunities to the staff to increase their knowledge, and betterment of the team.

Facility Improvements – Multiple Sites

As a team we are working to improve several sites and looking at updating each facility a little at a time. For example:

- Recreation Center/Office – New roof
- Community Center – Flooring project
- Capehart Youth Center – Door project, exterior painting project, building façade enhancement project
- All Facilities – Electrical work

Park Improvements – Multiple Sites

We have made major improvements in many of our parks over the last two years. This year we will look at greening our parks. Whether that means improving the turf or planting new shrubbery, we will work to enhance the natural state of our parks.

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

To: Scott Graham, Administrator

From: Kevin Kelly, Park and Facilities Superintendent

Date: August 13th, 2026

Subject: Parks/Facilities Report

PARK MAINTENANCE UPDATE:

In the month of July, Park Maintenance staff completed the following tasks outside of daily maintenance:

- Put down free mulch between the Community Center and Recreation Center
- Installed the anchors for the disc golf baskets
- Assessed the booster pump at Capehart Park
- Chipped Branches at Freedom Park
- Installed a cover on the electrical outlet in courtyard
- Temporary fix on an attempted break in at Brock Park
- Repaired several irrigation leaks throughout the District
- Prepared for the Touch-a-Truck event at Freedom Park
- Cleaned up Bing Drive and sprayed
- Worked on many drinking fountains
- Identified a potential drainage issue at Brock Park
- Installed new reserved parking signs

INCIDENT/ACCIDENT REPORT UPDATE:

Nothing to report

FURTHER INFORMANTION

Using the best looking free mulch from Brock Park, Barry put down mulch along Watt Ave and between the Community Center and Recreation Center. This gave the area a fresh presentation.

Work on the disc golf course has begun. The basket anchors are installed and grading for the tee boxes has been started. The majority of this work is being done on Monday and Friday when the team is off of mow program.

While inspecting the condition of the turf at Capehart Park it was noticed that irrigation seemed to be struggling to keep the grass green. The sprinkler heads are working properly so we looked deeper into the problem. I found there was a booster pump on the system so we tested the system to see if it was working. The booster pump didn't activate when the system was started. I contacted V-Power pumps to help me assess the pump. It was found that the pump was seized and needs to be replaced. A new pump is ordered.

Over the Spring and Summer we have collected the downed limbs from throughout the District at Freedom Park. Once the collection was significant, we rented a chipper and mulched the limbs into the oak grove.

An open electrical outlet in the courtyard was closed off from public use.

Many of the drinking fountains in the district were inspected and found to be clogged with sand and other debris. While several were cleared, the drinking fountain drains at Brock Park were found to be blocked all the way to the park's drainage system. When we opened the large grates, they were found to be filled with dirt, rock, bricks and other debris. These drains will need to be excavated like an archeological site. In the meantime, the drains in the fountains were rerouted to drain on to the ground.

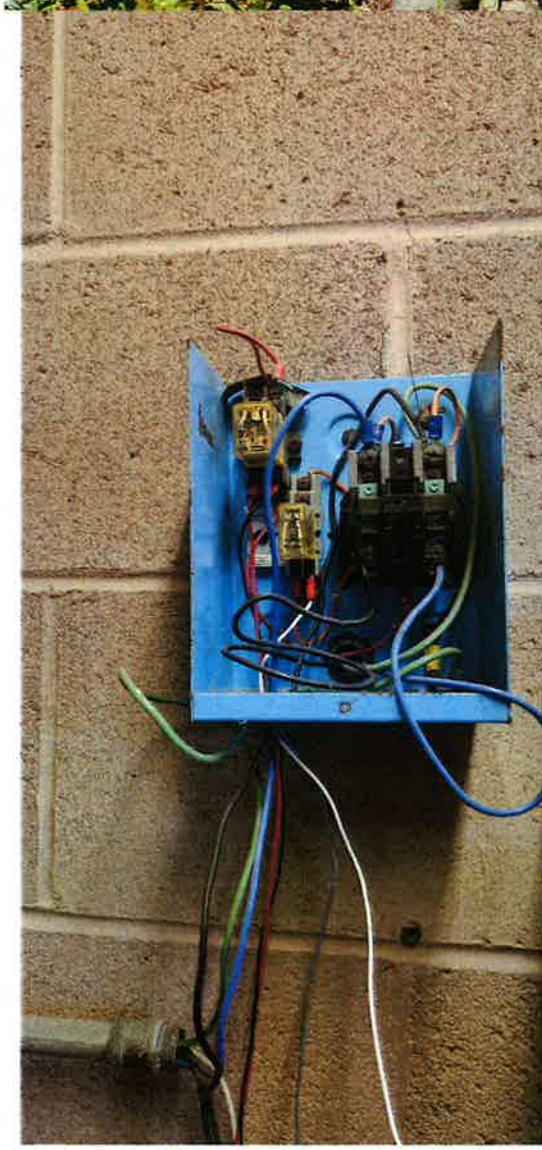
The reserved parking signs for employees have were damaged/vandalized so staff removed them. In partnership with recreation, new rebranded signs, were ordered. Once the signs arrived, they were backed with ¾" plywood and installed.

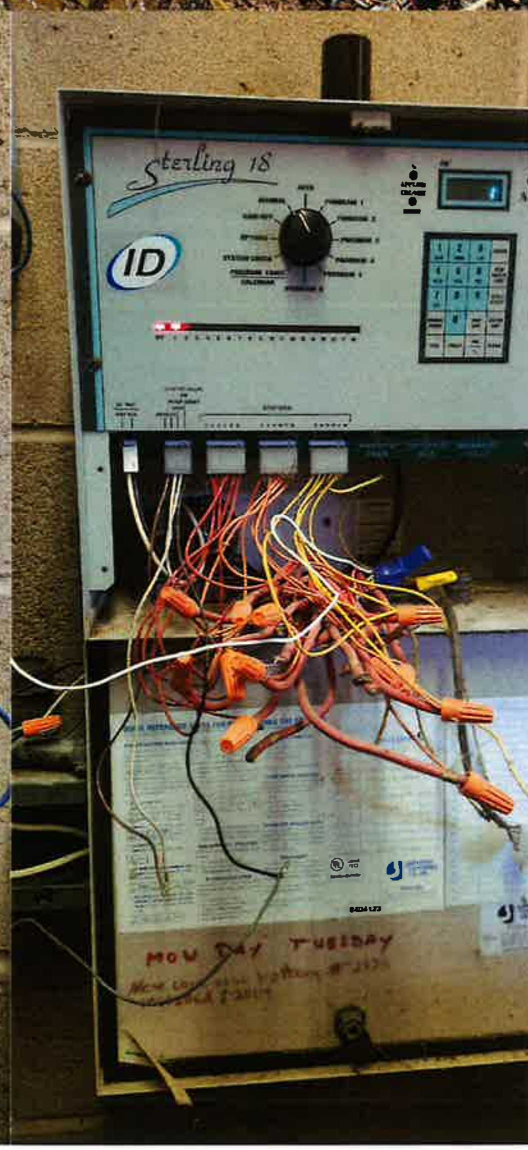
PHOTOS

New Mulch

Disc Golf Basket Anchors

Capehart Booster Pump





Branch Chipping

Electrical Outlet Cover

Snack Bar Vandalism


Irrigation Repair


Knight Watch Protective Services, Inc.
North Highlands Recreation and Park District
Monthly Patrol Activity Report
Date: June 26, 2026-July 25, 2026

Mobile Patrol	Report ID 26-110218	Brian Rasmussen
Date & Time	**Location**	**Activity**
6/28/2026 14:38	Sierra Creek Park, Davidson Dr, Antelope, CA 95843	Discarded Trash/Debris, Homeless/Vagrant, Maintenance Issue
Report Details		
Conducted a routine foot patrol of the entire park. During the patrol, I encountered three transient individuals near the electrical fence area. I observed one subject sleeping on the grass with his lower body exposed, another subject was lying on a mattress, and a third subject had multiple shopping carts with personal belongings scattered throughout the area. I told all three individuals to pack up their belongings and leave the park. All subjects eventually complied and left the area without incident. I observed graffiti near the creek overpass. I observed no other property damage or suspicious activity during the patrol.		

Mobile Patrol	Report ID 26-110224	Brian Rasmussen
Date & Time	**Location**	**Activity**
6/28/2026 15:38	Chardonnay Park, 5171 Cherbourg Dr, Sacramento, CA 95842	Vandalism
Report Details		
Conducted a routine patrol of the entire park. Vandalism remains present in the playground area near the bongo equipment, consisting of vulgar images and vulgar wording. I observed additional vandalism on the slide, and park patrons advised that there is further vandalism located at the top of the slide. I observed no homeless individuals or suspicious activity during the patrol.		

Service Call	Report ID 26-110917	Brian Rasmussen
Date & Time	**Location**	**Activity**
7/2/2026 9:01	Sierra Creek Park, Davidson Dr, Antelope, CA 95843	Homeless/Vagrant
Report Details		
Responded to a service call at Sierra Creek Park for a report of a homeless individual sleeping behind the red fenced area. Upon arrival, I contacted the individual, who complied and left the park without incident. I observed a second individual lying on the ground at the opposite end of the park. I made contact, and that individual also complied and left the park. A large pile of garbage was behind the fenced area, including a shopping cart filled with trash and clothing, as well as several blankets on the ground.		

Mobile Patrol	Report ID 26-111167	William Conger
Date & Time	**Location**	**Activity**
7/3/2026 15:56	Sierra Creek Park, Davidson Dr, Antelope, CA 95843	Homeless/Vagrant, Trespass - Loitering
Report Details		
We arrived on site approaching multiple subjects loitering in the park. All parties left the park except for one that was not homeless was just out in the park with his dog.		

Mobile Patrol	Report ID 26-111351	Dean Broussard (CEO)
Date & Time	**Location**	**Activity**
7/4/2026 17:20	Freedom Park, 5931 Recreation Wy, McClellan Park, CA 95652	Parking Violation
Report Details		
Found three cars parked near the gazebo in the back advise them to remove the vehicles from Grass area of the park and they cannot have vehicles on the grass near compliant without any incident		

Mobile Patrol	Report ID 26-111356	Patrick Clary
Date & Time	**Location**	**Activity**
7/4/2026 18:04	Sierra Creek Park, Davidson Dr, Antelope, CA 95843	Animal - Aggressive, Discarded Trash/Debris, Homeless/Vagrant, Illegal Camping, Law Enforcement - Contacted , Law Enforcement - On Site , Suspicious Activity, Suspicious Person, Trespass - Loitering, Trespass - Refusal to Leave
Report Details		
I found 4 individuals and 2 dogs loose in the park. I approached them and told them to leave the park due to holiday closing times. The black male adult told me that he was not going to leave as it is a public park. I informed him that I am an agent of the parks, and they want their parks closed early for the holiday. He refused. I contacted the sheriff's department and requested assistance and trespass. At approximately 1739, the sheriff's department arrived and discussed matters with the black male adult. The subject argued that he could be there because it is a "dog" park and the deputy explained it is not a dog park and that I am an agent of the property who has authority to remove anyone from the property. The deputies then contacted another subject who was falling asleep under a tree at a separate location of the property. That subject departed without issue. Then, deputies reapproached the black male adult and the white female adult who struggled to keep her aggressive dogs contained. The deputies again discussed matters with them to leave. The deputies then returned to me and explained that they would not trespass if they were already leaving because they cannot force anyone to identify in that circumstance. They then informed me that they would watch and ensure they left if I needed to clear the scene. I thanked them and departed. SSD event #26-203347		

Mobile Patrol	Report ID 26-111357	Patrick Clary
Date & Time	**Location**	**Activity**
7/4/2026 18:25	Brock Park, 3730 Antelope Rd, Antelope, CA 95843	Discarded Trash/Debris, Homeless/Vagrant, Illegal Camping, Suspicious Activity, Trespass - Loitering
Report Details		
While conducting an early lock up of the park, I encountered a group of homeless camping out at the back of the park behind the dugout. I made contact informing them we were closing the park early for the holiday and that they needed to leave. At first, they resisted, but I explained to them that it was just for today and that it is not normal for early park closing. They acknowledged and began to pack up. I then walked to the other dugouts and ensured they were clear and the rest of the park was clear, informing anyone about the park closing. I also cleared the parking lot of seven vehicles parked in the parking lot. After checking the rest of the park, I returned to the back dugout and ensured the transients departed. After they did, I secured the gates to the parking lot.		

Mobile Patrol	Report ID 26-111397	Patrick Raines
Date & Time	**Location**	**Activity**
7/4/2026 22:21	Freedom Park, 5931 Recreation Wy, McClellan Park, CA 95652	Fire, Fire Department - On Site , Fireworks , Homeless/Vagrant, Illegal Fireworks , Large Crowd , Law Enforcement - Contacted , Law Enforcement - On Site , Suspicious Activity, Discarded Trash/Debris
Report Details		
Officer Sullivan and I saw a large group of people setting off illegal fireworks. We attempted to get the people to leave the park. Officer Sullivan contacted the sheriff's department. Sheriff's Department arrived shortly thereafter and went through the park, setting off their siren and spotlights directing everybody to leave and then took off. I observed everybody then proceeding to leave the park during our foot patrol of the park, we found several fireworks still on fire. We proceeded to put those out and then discovered a trashcan on fire in the parking lot. Also, we found an intoxicated WFA who could not get up. A good Samaritan called Metro fire, and they assisted in getting her up and then they also assisted with putting out the fire of the trashcan.		

Mobile Patrol	Report ID 26-111427	Dean Broussard (CEO)
Date & Time	**Location**	**Activity**
7/5/2026 0:24	Freedom Park, 5931 Recreation Wy, McClellan Park, CA 95652	Homeless/Vagrant
Report Details		
Spot one individual in the park, dig it through the trashcan by the gazebo advise him to lead the property. He complied and left at this time. Check the rest of the park. I did not find anyone else in the park at this time.		

Mobile Patrol	Report ID 26-111438	Patrick Raines
Date & Time	**Location**	**Activity**
7/5/2026 0:53	Freedom Park, 5931 Recreation Wy, McClellan Park, CA 95652	Suspicious Vehicle
Report Details		
Officer Sullivan and I patrolled the park and could see two vehicles in the parking lot. We informed them the park was not open and they left without issue. We did not see anything suspicious after they left.		

Mobile Patrol	Report ID 26-111455	William Conger
Date & Time	**Location**	**Activity**
7/5/2026 1:47	Sierra Creek Park, Davidson Dr, Antelope, CA 95843	Homeless/Vagrant, Illegal Camping
Report Details		
I encountered one male individual sleeping over by the trees advise him to leave. The suspect complied		

Mobile Patrol	Report ID 26-111545	Brian Rasmussen
Date & Time	**Location**	**Activity**
7/5/2026 14:04	Brock Park, 3730 Antelope Rd, Antelope, CA 95843	Discarded Trash/Debris, Homeless/Vagrant
Report Details		
Conducted a routine foot patrol of the entire park. On the rear side of the park near the baseball field, I observed three transient individuals with their belongings scattered throughout the area. I contacted all three individuals, who were advised they could not remain on the property. All three complied and left the park without incident. I observed no other homeless individuals on the property, and no suspicious activity or property damage was noted during the patrol. The transients did leave some trash in debris near where they were.		

Mobile Patrol	Report ID 26-111546	Brian Rasmussen
Date & Time	**Location**	**Activity**

7/5/2026 14:18	Sierra Creek Park, Davidson Dr, Antelope, CA 95843	Discarded Trash/Debris, Homeless/Vagrant, Maintenance Issue
Report Details		
Conducted a routine patrol of the entire park. Property damage was observed near the creek overpass in the form of graffiti on the concrete. A damaged sprinkler head was observed flooding a section of the grass. One transient individual was observed washing a dog near the red fenced area. Contact was made, and the individual complied and left the park. Trash and debris were observed on the ground near the park's trash cans. No other suspicious activity was observed during the patrol.		

Mobile Patrol	Report ID 26-111573	Jeremy Sullivan (Lieutenant)
Date & Time	**Location**	**Activity**
7/5/2026 20:15	Brock Park, 3730 Antelope Rd, Antelope, CA 95843	Suspicious Vehicle, Secured Gate
Report Details		
Arrived on site and conducted a patrol of the property. I noticed and made contact with one white minivan with a bunch of stuff scattered outside of the vehicle. I informed the owner he needed to put everything back inside and leave the property. He complied without issues. I also made contact with two other vehicles on site and informed them the park was closed. They left without issues. Both gates have been locked and secured		

Mobile Patrol	Report ID 26-112418	Dean Broussard (CEO)
Date & Time	**Location**	**Activity**
7/10/2026 7:37	Brock Park, 3730 Antelope Rd, Antelope, CA 95843	Homeless/Vagrant
Report Details		
Received a call from Charles of the park district who advised me there were three homeless people at the park. I advised them to leave the park. They were compliant and left.		

Mobile Patrol	Report ID 26-112622	Patrick Clary
Date & Time	**Location**	**Activity**
7/11/2026 14:32	Chardonnay Park, 5171 Cherbourg Dr, Sacramento, CA 95842	Vandalism
Report Details		
During my patrol, I checked the conditions of the park, finding no loose trash or debris. No patrons were present at the park at this time. The equipment still had vandalism, with vulgar and inappropriate phrases and writing. No transients were seen camping on site. Finally, I observed no disturbances or loud noises. There were no signs of smoke or fires anywhere on the property. There were no calls for service that needed answering during my time on property. With the site secured and nothing further, I departed the property.		

Mobile Patrol	Report ID 26-112795	Brian Rasmussen

Date & Time	Location	Activity
7/12/2026 14:03	Sierra Creek Park, Davidson Dr, Antelope, CA 95843	Discarded Trash/Debris, Homeless/Vagrant, Vandalism
Report Details		
Conducted a routine foot patrol of the entire park. I contacted two homeless individuals and advised them they could not remain in the park. Both individuals complied and left the property after approximately 10 minutes. I observed trash and debris, including a shopping cart filled with belongings and a blanket behind the red fenced area. Graffiti was present on the overpass near the creek. I observed no other homeless individuals or property damage during the patrol.		

Mobile Patrol	Report ID 26-112797	Brian Rasmussen
Date & Time	**Location**	**Activity**
7/12/2026 14:18	Brock Park, 3730 Antelope Rd, Antelope, CA 95843	Discarded Trash/Debris, Maintenance Issue
Report Details		
Conducted a routine foot patrol of the entire park. No homeless individuals were observed on the property, and no property damage or suspicious activity was noted during the patrol. Underneath the gazebo near the playground, a large amount of personal belongings, appearing to belong to a homeless individual, was observed unattended. The remainder of the park was checked, and no homeless individuals were located.		

Mobile Patrol	Report ID 26-112799	Brian Rasmussen
Date & Time	**Location**	**Activity**
7/12/2026 14:52	Chardonnay Park, 5171 Cherbourg Dr, Sacramento, CA 95842	Maintenance Issue, Other, Vandalism
Report Details		
Conducted a routine foot patrol of the entire park. Graffiti containing vulgar language and obscene drawings was observed on the children's playground equipment near the bongo set. One playground slide was found to be severely cracked near the bottom, making it unsafe for use. A second slide was observed with a hole in it and additional graffiti. No homeless individuals were observed on the property, and no other property damage or suspicious activity was noted during the patrol. Photos were taken throughout the park to document current conditions		

Mobile Patrol	Report ID 26-112804	Brian Rasmussen
Date & Time	**Location**	**Activity**
7/12/2026 15:48	Freedom Park, 5931 Recreation Wy, McClellan Park, CA 95652	Homeless/Vagrant, Soliciting
Report Details		
Conducted a routine foot patrol of the entire park. Near the basketball courts, one fruit vendor was observed operating within the park. Contact was made, and the individual was advised that vending was not permitted on the property. The individual complied, packed up, and relocated to an adjacent property. Contact was also made with one transient individual underneath a gazebo near the playground. The individual had personal belongings scattered across a bench and was advised to remove them. The individual complied, gathered the belongings, and returned to a vehicle parked in the parking lot. No other homeless individuals were observed on the property, and no property damage or suspicious activity was noted during the patrol. Photos were taken throughout the property to document current conditions.		

Service Call	Report ID 26-112954	Dean Broussard (CEO)
Date & Time	**Location**	**Activity**
7/13/2026 11:10	Community Center, 6040 Watt Ave, North Highlands, CA 95660	Narcotics/Illegal Substance, Suspicious Person
Report Details		
Individual blackmail dough was inside the trash area. Had them come out, grab his items and leave the property he left without any incident or any problems.		

Mobile Patrol	Report ID 26-112985	Patrick Raines
Date & Time	**Location**	**Activity**
7/13/2026 20:05	Freedom Park, 5931 Recreation Wy, McClellan Park, CA 95652	Maintenance Issue
Report Details		
I arrived on site. There were multiple vehicles in the parking lot and family members playing in the playground. I went to lock the restrooms, but they were out of order and already locked. I did not see any homeless encampment or anything suspicious during my patrol.		

Mobile Patrol	Report ID 26-113880	Dean Broussard (CEO)
Date & Time	**Location**	**Activity**
7/18/2026 12:14	Freedom Park, 5931 Recreation Wy, McClellan Park, CA 95652	Homeless/Vagrant
Report Details		
Had individual sleeping on the side of the restroom got her up and she's leaving at this time walking off the property		

Mobile Patrol	Report ID 26-113899	Patrick Clary
Date & Time	**Location**	**Activity**
7/18/2026 14:16	Chardonnay Park, 5171 Cherbourg Dr, Sacramento, CA 95842	Vandalism
Report Details		
I arrived on site to conduct a thorough patrol and complete duties assigned to the property patrol. The following is a highlight of what I conducted and observed during my patrol. During my patrol, I observed the park to have no transients or suspicious activities. No trash or debris was found in the area. The vulgar vandalism was still scribbled on the park equipment. Finally, I observed no disturbances or loud noises. There were no signs of smoke or fires anywhere on the property. There were no calls for service that needed answering during my time on property. With the site secured and nothing further, I departed the property.		

Service Call	Report ID 26-114579	Brian Rasmussen
Date & Time	**Location**	**Activity**
7/22/2026 11:41	Brock Park, 3730 Antelope Rd, Antelope, CA 95843	Suspicious Activity, Suspicious Person
Report Details		
Responded to a service call at Brock Park regarding an individual hitting golf balls inside the park. Upon arrival, I contacted one transient who was sleeping behind the baseball field bleachers and advised him that he could not remain on the property. The individual complied and left the park. I also made contact with the individual who was hitting golf balls and advised him that golfing was not permitted in the park. He complied and left the park without incident.		

Mobile Patrol	Report ID 26-114834	Patrick Raines
Date & Time	**Location**	**Activity**
7/23/2026 20:30	Brock Park, 3730 Antelope Rd, Antelope, CA 95843	Homeless/Vagrant, Large Crowd , Secured Gate
Report Details		
When I arrived on site, there were multiple vehicles in the parking lot. A football practice was just finishing up and people were leaving. I did a foot patrol. The park did not see any vandalism or damage. However, I did find one homeless individual and informed him the park was closed and he left without argument. After all the vehicles left the parking lot I locked both of the gates.		

Mobile Patrol	Report ID 26-115200	Brian Rasmussen
Date & Time	**Location**	**Activity**
7/25/2026 15:32	Sierra Creek Park, Davidson Dr, Antelope, CA 95843	602 Citation Issued, Homeless/Vagrant, Law Enforcement - Contacted , Law Enforcement - No Show
Report Details		
Conducted a routine patrol of Sierra Creek Park. A group of transient individuals was contacted and advised to leave the park. Several individuals refused to comply, and the Sacramento County Sheriff's Department was contacted. Deputies responded to the scene and issued trespass advisements to five individuals. The remaining individuals left the park prior to the arrival of the Sheriff's Department. Photos were taken to document the incident.		

Mobile Patrol	Report ID 26-115202	Brian Rasmussen
Date & Time	**Location**	**Activity**
7/25/2026 15:34	Sierra Creek Park, Davidson Dr, Antelope, CA 95843	602 Citation Issued, Discarded Trash/Debris, Homeless/Vagrant, Vandalism
Report Details		
Conducted a routine foot patrol of the entire park. Made contact with multiple groups throughout the park. One group refused to comply when advised to leave the park, and the Sacramento County Sheriff's Department was contacted. Deputies responded and cited the individuals for trespassing. Graffiti was observed on the overpass next to the creek. No other property damage or suspicious activity was observed during the patrol.		

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Scott Graham, Administrator

FROM: Kayla Thayer, Acting Recreation Superintendent

DATE: August 13, 2026

SUBJECT: Recreation Division Report

Toddler/Youth/Teen Programs

- Dance with Stacie Ford (contractor) held its second session for summer. Stacie leads participants through learning new steps, forms, and techniques.
    - Youth & Teen Dance Workshop: 24 participants (20 TRUSD, 4 paid).
    - Ballet Class: 13 participants (10 TRUSD, 3 paid).
- Youth & Teen Cooking (session 2) participants made Mini Sliders and Slushies. We had a completely full class! 30 participants (20 TRUSD, 10 paid).

Aquatics

- Session 3 of swim lessons was completed and we hosted 12 different swim lesson classes aging from 4-17.
    - 61 participants (60 TRUSD, 1 paid)
- Family swim is averaging 110 participants a day.
- The aquatics management team continues to host weekly in-service trainings to work on conditioning, skills and swim lessons with the lifeguard team.
- Recreation Coordinator, Amaya Barnes, completed a free class through American Red Cross to become an Ambassador for Water Safety.

Summer Kids Camp

- Week 5 of Summer Kids Camp was a blast with both camps going to the movie theaters to watch the new Toy Story 5 movie.
- Week 7 of camp included both camp sites cooling off at the Roseville Aquatic Center. This was the first time NHRPD has visited this site and it is definitely a redo!
- On the last week of camp, Capehart's camp attended the River Cats Camp Day and the Community Center's camp went to Xtreme Craze where they jumped on trampolines, played laser tag and games! We ended the last day of camp with a carnival that included games the campers made and pieing Mr. Kelly and Mrs. Peyton in the face!
- Our two Site Coordinators, Julissa and Peyton, were incredible this summer and we appreciate all the work they did!
- Participant numbers:
    - Week 5: 89 (80 TR/CJ, 9 paid)
    - Week 6: 93 (80 TR/CJ, 13 paid)
    - Week 7: 88 (80 TR/CJ, 8 paid)

Adult Programs

Adult & Senior Pickleball

- Session 2 began in July. Averaged 9 participants.

Adult Coed Volleyball

- Summer season continues with 6 teams. The championship game is scheduled for Monday, August 3rd.

Senior Programs

Game Day (Monday)

- Game Day averaged 11 participants.

Bingo (Tuesday)

- Bingo averaged 24 participants.

Dance (Monday & Wednesday)

- Dance averaged 17 participants.

Senior Movies (1st Wednesday/Month)

- The July movie was Knives Out.
- Senior movie had 7 participants.

Harvesttime (Thursday)

- Harvesttime averaged 21 participants.

Senior Field Trip

- 6 participants enjoyed a field trip to the Crocker Art Museum on July 15th.
- Participants enjoyed the museum with a tour and lunch.

Rentals

- Capehart Gym: 13
- Community Center: 4
- Freedom Park: 3
- Recreation Center: 0
- Ridgepoint Gym: 0 (Closed due to school construction)
- Brock Park: 26

Special Events

Touch-A-Truck

- On July 18th we hosted the fourth annual Touch-A-Truck event. This year, we expanded the event by one hour to accommodate a longer sensory time. We estimated that 700 people attended the event.
- We had 17 vendors attend and over 22 vehicles for the public to explore. Sacramento Metro Helicopter landed at 10:00am in the park! Other activities included a Home Depot Builder Workshop, DJ, North Highlands "Construction" Zone, and a Pedal Kart Track.
- We had two volunteers helping at the event.
- Thank you to Home Depot – Antelope for sponsoring our Race Car Builders Workshop.

Scholarships

- 1 NHRPD gift certificate of $15 was redeemed.
- Staff continues to market the opportunity through the Recreation Guide, the sign board, social media, on the gym bulletin board, website, and at resource fairs.

Marketing

- The monthly newsletter went out on 7/1.
    - site views 85,527
        - 11 new subscribers
        - Top sites: Calendar, Board Meetings and Program Proposal

- Social Media Statistics for April.
    - 17.5 views – Facebook
    - 36.9 views – Instagram

Miscellaneous Updates

- Recreation Staff updated all expired AED pads at our facilities.
- 14 part-time staff attended the Staff-A-Palooza event hosted by the Youth and Teen Recreation Services Committee which is apart of the CPRS District 2 Board. This event is a way for staff to learn new skills for camp, collaborate with staff from other agencies, and bond with their team. One of our staff members, Jordyn, received an award for being a stand out competitor and team player!
- Parker the Park Pup mascot finally arrived! The Recreation Team launched Parker on social media and brought Parker out to Touch-A-Truck for the big debut!
- Staff attended the grand re-opening at the North Highlands Wal-Mart on July 24th and was presented with a large check for $2,000. NHRPD received the sponsorship earlier this year.
- Staff attended and tabled the Back to School Bash at Center High School on July 29th.

Aquatics:


GUARD


GUARD

Summer Kids Camp:

Touch-A-Truck:

Staff-A-Palooza:

Wal-Mart Grand Re-Opening:

Mascot:

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD MEETING MINUTES

REGULAR MEETING OF THE BOARD OF DIRECTORS

Date:	July 9, 2026
Time:	6:30 p.m. – Regular Meeting
Place:	North Highlands District Offices (6040-Watt Avenue, North Highlands, CA)
Member Present:	Joanna McVay, Crystal Harding, Pat Williams, Zachary Freels
Members Absent:	Beau Reynolds
Staff Present:	Scott Graham, Administrator Kevin Kelly, Park Superintendent Kayla Thayer, Acting Recreation Superintendent Terri Smith, Administrative Service Manager
Staff Absent:	Rachel Robertson-Murray, Recreation Superintendent
Guests Present:	Mr. & Mrs. Anderson, Bluebirds Take Flight

MEETING TO ORDER:
Chairperson McVay called the meeting to order at 6:31 p.m.

COMMENTS AND REPORTS FROM STANDING CITIZENS AND ORGANIZATIONS
None

ADMINISTRATOR'S REPORT:

Oral Report by Administrator Scott Graham with questions and comments from the Board:
Administrator Graham reported on the steering committee that he attended regarding establishing a Property and Business Improvement District along the north Watt Avenue Corridor, from Roseville Road to Scotland Drive. He stated that there were various ideas and next steps for the group were discussed.

Parks and Facilities Report by Park Superintendent Kevin Kelly with questions and comments from the Board:

Recreation report by Acting Recreation Superintendent Kayla Thayer with questions and comments from the Board:

CORRESPONDENCE:
None

REPORTS FROM STANDING COMMITTEES:
Budget, Finance & Audit Committee and Personnel and Policy Committee Meeting report and will be under New Business.

CONSENT CALENDAR
Board Members went over the minutes, expenditures, and revenue reports with comments and questions.

7/1/26
Motion by Board Member Williams, seconded by Board Member Harding to approve the consent calendar with questions and comments from Board Members.

AYES:	McVay, Harding, Williams
NOES:	-0-
ABSTAIN:	Freels
ABSENT:	Reynolds

UNFINISHED BUSINESS

A. Westwood Monthly Update/Presentation from Karen Folsom.
Administrator Graham stated that we had Karen Folsom at our last meeting with a brief summary report. He stated that the restroom building construction is underway and is on schedule to be delivered on time. Karen is reaching out to purchase the site furniture, garbage cans, benches, etc. We want to get them paid for it in today's dollars and not a year from now's dollars. He stated that the Department of Water Resources is finally ready to sign off 100%. He stated that the projected schedule has not changed much. Still looking at the bid period this summer and a summer fall break ground and building department permitting.

NEW BUSINESS

A. Use of Kay F. Dahill Community Center by Bluebirds Take Flight for a Fundraising Event
Chairperson McVay took this out of Oder just before unfinished business.

Karrie Anderson, Founder/CEO for Bluebirds Take Flight (with comments and question from the board) stated that they had the pleasure of using our facility last year for their event. She stated that our facility was perfect for what they needed. She stated that Bluebirds Take Flight is a nonprofit that her husband and her started four years ago. Bluebirds Take Flight has grown nationally. She stated that all the money they raise aside from paying for our overhead, which is the website, cell phone, storage unit out in South Carolina and basically admin fees (computers donating fees), they turn everything back over and it goes right back out to the military and their families. Karrie stated that they do not make a profit or pay any of our board members. She states that biggest time of the year is holidays. Everything is handled by volunteers.

7/2/26
Motion by Board Member Harding, seconded by Board Member Freels to approve the rental request for Kay F. Dahill Community for the Bluebirds Take Flight Lasagna Feed fundraising event.

AYES:	McVay, Williams, Reynolds
NOES:	-0-
ABSTAIN:	-0-
ABSENT:	Reynolds

B. CSDA Proposed Sacramento County Chapter Planning Report

Administrator Graham went over his report regarding California Special Districts Association (CSDA) - Sacramento Area Chapter Membership.

- Formation of a Sacramento Area Chapter of CSDA
- Purpose is to strengthen communication, collaboration, and sharing information among local special districts while providing opportunities to discuss regional issues and common challenges.
- It would provide the District with an additional opportunity to engage with neighboring special districts, exchange best practices, and remain informed regarding legislative and regulatory issues that may impact local government agencies.
- The chapter will serve as a regional forum where special districts can collaborate on matter of mutual interest.

7/3/26

Motion by Board Member Freels, seconded by Board Member Williams to approve North Highlands Recreation and Park District membership in the California Special Districts Association (CSDA) Sacramento Area Chapter and authorize the District Administrator to complete all required membership documentation and serve as the District's primary representative.

AYES:	McVay, Harding, Williams, Freels
NOES:	-0-
ABSTAIN:	-0-
ABSENT:	Reynolds

C. Proposed New Position/Job Description Review

Personnel and Policy Standing Committee Chairperson Harding stated that they met July 9th to discuss a proposed new administrative position designed to support Terri, the Admin Services Manager, by taking on some of her responsibilities including HR functions, administrative tasks, and succession planning. Crystal explained that the position would be fully funded through reallocation of existing recreation budget funds, with a proposed salary schedule ranging from $65,000 to $91,000 and would require someone with HR experience to handle approximately 25% of the role's duties. The committee discussed concerns about training responsibilities, potential resistance from Terri, recruitment timeline goals of having someone on board by January, and the need for proper documentation of procedures. Crystal noted that while Terri has indicated no plans to retire, this position could help retain her longer-term by providing support and developing a successor, with the goal of creating a more sustainable administrative structure for the district.

Personnel and Policy Standing Committee Member Freels stated that they gave Administrator Graham some specific feedback about the outline position description and some potential changes that could be made to clean up the position description. He stated that he things included in the report is also that additional analysis has to be done as to how this would work. Member Freels stated that he appreciated that Scott took an additional step to make this does not impact the budget and this is really about developing secession planning capacity within the district which is always appreciated out of executive leadership. Member Freels stated that he is in support of this maneuver and also available to provide any expertise I might have when it comes to position descriptions.

There were questions and comments from Board Members.

7/4/2026
Motion by Board Member Freels, seconded by Board Member Williams to approve the proposed Administrative Servies Coordinator classification and provide direction to staff regarding further development of the position and associated budget impacts.

AYES:	McVay, Harding, Williams, Freels
NOES:	-0-
ABSTAIN:	-0-
ABSENT:	Reynolds

D. <u>Independent Audit Services Evaluation and Discussion</u>
Budget, Finance & Audit Committee Chairperson Williams stated that the committee talked about needing a new auditor. He stated that Scott put out an RFP for 30 days received four proposals. He stated that he came into the office early so he could look through who they are. He went through them, some companies had 23 employees, and some had six to eight employees. He stated that the district does not need a big conglomerate group to honor this. He stated going through the file, the recommendation that Scott came up with this Richardson & Company; they look pretty good on paper from what I saw.

7/4/2026
Motion by Board Member McVay, seconded by Board Member Harding to authorize the District Administrator to enter into an agreement with Richardson & Company, LLP to provide independent audit services for the fiscal years ending June 30, 2026, 2027, and 2028, with the option to extend the agreement in accordance with the Request for Proposals.

AYES:	McVay, Harding, Williams, Freels
NOES:	-0-
ABSTAIN:	-0-
ABSENT:	Reynolds

<u>CHAIRPERSON'S REPORT</u>:
Chairperson McVay asked if you brought up options for the homeless that might be made available. She also suggested showing them our Knight Watch report. She also was wondering if Scott brought that up, including a Safe place to stay overnight.

<u>COMMENTS FROM BOARD MEMBERS</u>:
Board Member Harding stated Happy Birthday and Happy Anniversary for all employees for the month of July.

Board Member Freels stated he would like to say thank you to my fellow board for understanding my work-related absences as of late, should be here August. He stated, "I am confirmed for that meeting should not be an issue from this point forward."

Board Member Freels stated additionally going to speak to this because he recently found out about this but made announcement about development of a new data center that could have a significant impact on our energy grid. We do have park footprint within the impact zone of that potential development. It is unclear exactly how it will be developed or the timeline. He stated that he is bringing this up because data centers have become a flash point in public discussion right now including concerns about noise pollution. He recently listened to podcast about a group of mothers who rallied and shut down that data center because they opened it up literally at their kid's park like right across the street separating it and it motivated the public to move in opposition. He stated that it is unknown whether it will occur here. It will happen at McClellan. He stated that there is already a data center at

McClellan is worth noting. He stated that he did not realize that but the next data center are a whole different beast, and that could also have in impact on water supply as well as the rates at which utility companies will charge us which is why this was broken by SMUD because SMUD is considering how this will impact the energy here for the region should also affect this park district of course as we also will be built by those utility companies. He stated that he is bringing this up because he thinks our parks district is the only government entity here and also needs to be paying attention to what will occur in that development. He stated that while he is generally predevelopment, he also shares concerns that they have occurred in other locations where data center with little to no public oversight, the impact on communities, and as we know, they typically target EJC communities like this. They are historically disenfranchised and disaffected, but also, they use the existing SQL footprint to bypass environmental impact challenges that might be relevant to development, and so this is an emerging story. He will keep tabs on it. He stated that his full-time job organization does specific advocacy around data centers and their public health impacts and most recently he have been involved in shutting down data center.

Board Member Williams stated that those who attend SB937 via Zoom, he saw Board Member Harding there and saw her questions that she put out, stating there were good questions.

Board Member Williams stated that his and Board Member McVay terms are up this year if anyone want to run.

ADJOURNMENT
Chairperson McVay adjourned the regular board meeting at 8:02 pm.

DATE, TIME, AND PLACE OF MEETING
The next regular meeting of the Board of Directors will be on August 13, 2026, at 6:30 p.m. in the North Highlands Recreation Center, 6040-Watt Avenue, North Highlands, CA.

Signature

Signature

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT AUGUST 2026
(Bills paid in July 2026)

CODE	CLASSIF.	VENDOR	EXPLANATION		AMOUNT
	BENEFITS				
1210	Retirement	Voya	Jul-26	$	6,443.17
1230	Insurance	California Choice	Aug-26	$	10,503.61
1230	" " "	CoPower	Aug-26	$	1,026.00
1240	Workers' Comp	CAPRI	1st Quarter	$	15,869.98
	Total				**33,842.76**
SERVICES & SUPPLIES					
2005	Adv/Legal Notice	USBank	FY2026/27 Preliminary Budget Legal Notice	$	560.95
2035	Educ & Trng	USBank	American Red Cross Training	$	336.00
2039	Empl Trans	Barnes, Amyaya	June 2026 Mileage	$	64.38
2039	" " "	Jew, Kelly	June 2026 Mileage	$	139.49
2039	" " "	Murray, Rachel	June 2026 Mileage	$	-
2039	" " "	Thayer, Kayla	June 2026 Mileage	$	96.57
2039	" " "	Young, Megan	June 2026 Mileage	$	37.56
2051	Insurance	CAPRI	1st Half	$	80,486.50
2061	Membership	CARPD	FY2026/27 Membership	$	3,250.00
2076	Office Sup	Walkers Express	Supplies	$	108.86
2076	" " "	Walkers Express	Amazon (supplies)	$	22.86
2076	" " "	Walkers Express	Copies	$	70.60
2076	" " "	Walkers Express	Supplies	$	182.29
2076	" " "	Walkers Express	Supplies	$	26.01
2076	" " "	Walkers Express	Supplies	$	99.99
2076	" " "	Walkers Express	Supplies	$	153.04
2076	" " "	USBank	Amazon (supplies)	$	10.63
2081	Postage	Rocket Design	PostCards	$	6,697.26
2112	Bldg Maint. Supplies	Home Depot	Supplies	$	138.71
2112	" " "	Home Depot	Supplies	$	119.06
2112	" " "	Home Depot	Supplies	$	272.30
2112	" " "	Home Depot	Supplies	$	376.78
2112	" " "	Home Depot	Supplies	$	161.78
2112	" " "	Home Depot	Supplies	$	58.48
2112	" " "	Home Depot	Supplies	$	79.90
2112	" " "	Home Depot	Supplies	$	36.37
2112	" " "	Home Depot	Supplies	$	121.65
2112	" " "	USBank	Walmart,AcousticeAmerican,Indeed	$	1,233.05
2112	" " "	Home Depot	Supplies	$	349.32
2112	" " "	Home Depot	Supplies	$	160.24
2112	" " "	Home Depot	Supplies	$	41.07
2122	Chemical Supplies	USBank	Lowes	$	430.27
2131	Electric Mt. Serv.	USBank	Lee's Plumging Capehart	$	184.00
2142	Land Imp Sup	Applied Landscape	Supplies - Freedom Park	$	3,930.57
2142	" " "	USBank	Ewing,Amazon,Steve'sRock	$	494.26
2168	Plumbing	Home Depot	Supplies	$	33.24
2168	" " "	Home Depot	Supplies	$	156.57
2168	" " "	Sprinklers Services	Supplies	$	1,455.93

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT AUGUST 2026
(Bills paid in July 2026)

CODE	CLASSIF.	VENDOR	EXPLANATION		AMOUNT
2191	Electric	SMUD	3548415 3244 Freedom Park	$	219.19
2191	" " "	SMUD	7000000346 District	$	3,100.73
2191	" " "	SMUD	2919472 Rec/Dudley BLDG 1472	$	163.36
2191	" " "	SMUD	2733018 Aztec	$	2,768.78
2192	Nat'l Gas	PG&E	8802679102-5 3829 Stephen Drive	$	8.87
2192	" " "	PG&E	2198624112-9 7916 Aztec BLDG 518	$	57.63
2192	" " "	PG&E	0593497194-5 7916 Aztec BLDG 5360	$	8.88
2193	Refuse	Republic Service	3929 Karl, 7916 Aztec Way, 6040 Watt	$	1,286.53
2193	" " "	Public Works	May 2025	$	-
2195	Sewage	Sac Utilities	2802 Perrin	$	253.06
2195	" " "	Sac Utilities	3843 Bainbridge	$	-
2195	" " "	Sac Utilities	3911 Blackfield Dr.	$	-
2195	" " "	Sac Utilities	3929 Karl Dr.	$	-
2195	" " "	Sac Utilities	6040 Watt	$	-
2195	" " "	Sac Utilities	3721 Navaho Dr.	$	-
2197	Tele & Teleg	Comcast	Service - Shop	$	106.12
2197	" " "	Comcast	Service - District	$	279.09
2197	" " "	USBank	T-Mobile (Rec Cell Phone)	$	1,017.04
2197	" " "	Telepacific	Service	$	1,152.55
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 Way, 6040 Watt,Freedom	$	11,002.20
2198	" " "	CA/American	Chardonnay	$	3,441.17
2198	" " "	CA/American	Sierra	$	3,957.15
2205	Auto Mtn Service	USBank	QuickQuack - Truck Wash	$	22.99
2205	" " "	NH Tire Pros	2023 Lawn Mower	$	342.74
2205	" " "	NH Tire Pros	2024 Loose Tire	$	179.45
2205	" " "	O'Reilly	Supplies	$	119.53
2205	" " "	O'Reilly	Supplies	$	57.14
2205	" " "	O'Reilly	Supplies	$	138.35
2226	Expend Tools	USBank	Amazon - WeedeaterHandle	$	71.10
2261	Office Equip Mntc	NCS Computers	On-Site Visist	$	160.78
2261	" " "	NCS Computers	July monthly contract	$	248.00
2261	" " "	NCS Computers	Quickbook training	$	1,035.00
2261	" " "	NCS Computers	CC Camera	$	949.53
2275	Rents & Leases	DLL Financial	Copier Lease	$	213.06
2275	" " "	CIT-Avaya	Phones	$	418.26
2275	" " "	Sac Valley Alarm	6040 Watt Quarterly Monitoring	$	294.36
2275	" " "	Cintas	Service	$	52.99
2275	" " "	Sentry Alarm	7916 8/1-10/31/2026	$	30.00
2281	Shop Equip Srv	CH Mowers	Service	$	457.69
2292	Other Equip Sup	Miracle PlaySystem	Freedom Park	$	2,841.89
2322	Custodial Sup	Walkers Express	Janitorial Supplies	$	1,124.82
2322	" " "	Walkers Express	Janitorial Supplies	$	239.03
2332	Food	USBank	Amazon,MariesDonuts,Walmart,Funderland	$	517.17
2444	Medical	USBank	AED Defibrillation Pads	$	1,025.78
2531	Legal	Kreisberg Law	June 2025	$	-
2531	" " "	BKS	June 2025	$	270.00

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT AUGUST 2026
(Bills paid in July 2026)

CODE	CLASSIF.	VENDOR	EXPLANATION		AMOUNT
2591	Other Prof Serv.	Knight Watch	July 1st - July 31st Monthly Service	$	6,572.00
2591	" " "	Clear Images Glass Co.	CC glass repair	$	572.04
2591	" " "	Tree Tech	Larchmont	$	7,375.00
2591	" " "	Cintas	Service	$	215.16
2591	" " "	DOJ	Recreation Prints	$	160.00
2591	" " "	Sac County Environmental	Hazardous Waste Fees	$	492.00
2591	" " "	USBank	GoldenHills,OpenAI,Starlink,Funderland, Procare,Astrojump,Adobe,Microsoft,Civicplus, CulliganWater,HobbyLobby,WhenIWork	$	3,168.37
2851	Recreation Service	Ford, Stacie	June's Fee	$	1,309.60
2851	" " "	USBank	SacZoological, ChuckyCheese	$	1,486.30
2852	Recreation Sup	USBank	Amazon,WalmartCanva	$	1,771.86
2871	T ransportation	TRUSD	Field Trip	$	371.75
2871	" " "	TRUSD	Field Trip	$	542.75
2898	Other Oper Exp	NHRPD - BANK FEES	(Bank Fees/Bank Analysis Fees $136.25/Active Fee $816.18)	$	952.43
2898	" " "	USBank	SacCounty (parking)	$	5.25
	TOTAL			**$**	**166,803.06**

FIXED ASSETS

4201	Building Improvement			$	-
4202	Structures	Public Restroom	Sierra Creek	$	89,511.45
4202	" " "	Sac County	Sierra Creek	$	664.26
4303	Equipment			$	-
	TOTAL			**$**	**90,175.71**

Total District Salaries	(JULY 2 PAY DAY)	$	145,842.59
Total District EDD	(JULY 2 PAY DAY)	$	750.21
Total District OASDI	(JULY 2 PAY DAY)	$	11,115.39
		$	**157,708.19**

	DISTRICT TOTALS	**$448,529.72**

9429	Building Rental				
9429	" " "				
9646	Rec Fees & Charges	Amiwero, Ben	Refund Gym Rental - no longer need	$	130.00

BOARD MEMBER

BOARD MEMBER

BOARD MEMBER

	A	B	C	D	E	F	G	H
1			**NORTH HIGHLANDS RECREATION & PARK DISTRICT**					
2			**REVENUE REPORT - JULY 2026**					
3								
4	**CODE**	**CLASSIFICATION**	**BUDGET**	**MONTH'S**	**REF/REIM**	**TO DATE**	**UNREALIZED**	**PERCENT**
5	**FACILITY RENTALS**							
6	9429	Community Center	$0.00	5,666.50	0.00	5,666.50	-5,666.50	
7	9429	Recreation Center	$0.00	668.00	0.00	668.00	-668.00	
8	**9429**	**TOTAL**	**$30,000.00**	**6,334.50**	**0.00**	**6,334.50**	**23,665.50**	**21%**
9								
10	**LEASED PROPERTY**							
11	9690	Strizek Lease	$0.00	2,386.93	0.00	2,386.93	-2,386.93	
12	9690	Capehart Lease - Day Care	$0.00	4,342.00	0.00	4,342.00	-4,342.00	
13	9690	Freedom Park Lease - Softball	$0.00	5,750.00	0.00	5,750.00	-5,750.00	
14	9690	Sierra Creek	$0.00	0.00	0.00	0.00	0.00	
15	**9690**	**TOTAL**	**$125,014.00**	**12,478.93**	**0.00**	**12,478.93**	**112,535.07**	**10%**
16								
17	**REVENUE, OTHER**							
18	9790	Antelope Little League	$0.00	0.00	0.00	0.00	0.00	
19	9790	C.U.S.D. Reim Booster Conf.	$0.00	0.00	0.00	0.00	0.00	
20	9790	Fulton El Camino Reim	$0.00	0.00	0.00	0.00	0.00	
21	9790	NH Yth Soccer Club Team Fees	$0.00	0.00	0.00	0.00	0.00	
22	9790	Per Capita Reim	$0.00	0.00	0.00	0.00	0.00	
23	9790	Prop 68 Reim	$0.00	0.00	0.00	0.00	0.00	
24	9790	Reim - Buttes	$0.00	150.86	0.00	150.86	150.86	
25	9790	Reim - CITI Home Depot	$0.00	0.00	0.00	0.00	0.00	
26	9790	Reim - DLL Overpayment	$0.00	0.00	0.00	0.00	0.00	
27	9790	Reim - CJUSD Water Fountain	$0.00	0.00	0.00	0.00	0.00	
28	9790	Reim Graham	$0.00	0.00	0.00	0.00	0.00	
29	9790	Reim SDLF Conference	$0.00	0.00	0.00	0.00	0.00	
30	9790	Stale Dated Checks	$0.00	0.00	0.00	0.00	0.00	
31	9790	USBank Incentive	$0.00	0.00	0.00	0.00	0.00	
32			**$1,200,000.00**	**150.86**	**0.00**	**150.86**	**1,199,849.14**	**0%**
33								
34	**AQUATICS**							
35	9646	Swim Lesson/Family Swm	$71,220.00	60,170.39	0.00	60,170.39	11,049.61	
36		**TOTAL**	**$71,220.00**	**60,170.39**	**0.00**	**60,170.39**	**11,049.61**	**84%**
37								
38	**DAY CARE PROGRAM**							
39	9646	Dragon's Den	$463,680.00	0.00	0.00	0.00	463,680.00	
40	9646	Dragon's Den FALL Camp	$0.00	0.00	0.00	0.00	0.00	
41	9646	Dragon's Den OCTOBER Camp	$5,120.00	0.00	0.00	0.00	5,120.00	
42	9646	Dragon's Den SPRING Camp	$4,080.00	0.00	0.00	0.00	4,080.00	
43	9646	Dragon's Den SUMMER Camp	$34,800.00	0.00	0.00	0.00	34,800.00	
44	9646	Fall Break Camp	$3,120.00	0.00	0.00	0.00	3,120.00	
45	9646	Spring Break Camp	$5,120.00	0.00	0.00	0.00	5,120.00	
46	9646	Summer Kids Camp	$49,200.00	30,735.00	0.00	30,735.00	18,465.00	
47	9646	Winter Camp	$0.00	0.00	0.00	0.00	0.00	
48		**TOTAL**	**$565,120.00**	**30,735.00**	**0.00**	**$30,735.00**	**534,385.00**	**5%**
49								
50	**TODDLER PROGRAMS**							
51	9646	Tot Spot 2 day session	$0.00	0.00	0.00	0.00	0.00	
52	9646	Tot Spot 3 Day session	$750.00	0.00	0.00	0.00	750.00	
53		**TOTAL**	**$750.00**	**$0.00**	**$0.00**	**$0.00**	**750.00**	**0%**
54								
55	**SPECIAL EVENTS**							
56	9646	Breakfast with Santa	$800.00	0.00	0.00	0.00	800.00	
57	9646	Cupid Crew Dance	$440.00	0.00	0.00	0.00	440.00	
58	9646	Extravaganza Vendors	$770.00	50.00	0.00	50.00	720.00	
59	9646	Fathers Day Nerf War Meal	$0.00	0.00	0.00	0.00	0.00	
60	9646	Fathers Day Nerf War	$0.00	0.00	0.00	0.00	0.00	
61	9646	Forrest of Lights	$0.00	0.00	0.00	0.00	0.00	
62	9646	Mothers Day KickBall	$0.00	0.00	0.00	0.00	0.00	
63	9646	Pickleball and Pals	$160.00	0.00	0.00	0.00	160.00	
64		**TOTAL**	**$2,170.00**	**50.00**	**0.00**	**50.00**	**2,120.00**	**2%**
65								
66	**CONTRACT CLASSES**							
67	9646	Basketball Camp - Summer	$0.00	0.00	0.00	0.00	0.00	
68	9646	Counseling Services - TEEN	$0.00	0.00	0.00	0.00	0.00	
69	9646	Gotbuckets	$0.00	0.00	0.00	0.00	0.00	
70	9646	Youth/Teen Dance	$15,120.00	1,608.00	0.00	1,608.00	13,512.00	
71		**TOTAL**	**$15,120.00**	**1,608.00**	**0.00**	**1,608.00**	**13,512.00**	**11%**
72								
73	**TEENS**							
74	9646	3x3BBall Summer	$0.00	0.00	0.00	0.00	0.00	
75	9646	Teen Nights	$512.00	0.00	0.00	0.00	512.00	
76	9646	Teen Volleyball Skills & Drills	$880.00	0.00	0.00	0.00	880.00	
77		**TOTAL**	**$1,392.00**	**0.00**	**0.00**	**0.00**	**1,392.00**	**0%**
78								

	A	B	C	D	E	F	G	H
79	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
80	**GYM/PARK RENTALS**							
81	9646	Gym Rental-Capehart/R.P.	$29,450.00	9,495.00	0.00	9,495.00	19,955.00	
82	9646	Field Rental	$8,000.00	0.00	0.00	0.00	8,000.00	
83	9646	Park Rentals	$10,000.00	1,170.00	0.00	1,170.00	8,830.00	
84		**TOTAL**	**$47,450.00**	**10,665.00**	**0.00**	**10,665.00**	**36,785.00**	**22%**
85								
86	**YOUTH PROGRAMS**							
87	9646	2nd-3rd Bball -Winter	$2,808.00	0.00	0.00	0.00	2,808.00	
88	9646	4th-5th Bball -Winter	$2,340.00	0.00	0.00	0.00	2,340.00	
89	9646	6th-7th Bball -Winter	$2,340.00	0.00	0.00	0.00	2,340.00	
90	9646	7-8 year Bball - Summer	$0.00	0.00	0.00	0.00	0.00	
91	9646	9-11 year Bball - Summer	$0.00	0.00	0.00	0.00	0.00	
92	9646	Cheer	$672.00	0.00	0.00	0.00	672.00	
93	9646	DodgeBall	$696.00	0.00	0.00	0.00	696.00	
94	9646	Flag Foothball	$870.00	0.00	0.00	0.00	870.00	
95	9646	Hobby Hop Workshop (quarterly)	$1,000.00	25.00	0.00	25.00	975.00	
96	9646	PW Basketball	$770.00	0.00	0.00	0.00	770.00	
97	9646	PW Sports	$1,368.00	152.00	0.00	152.00	1,216.00	
98	9646	Workshop (Misc.)	$0.00	0.00	0.00	0.00	0.00	
99	9646	Youth/Teen Cooking	$6,000.00	625.00	0.00	625.00	5,375.00	
100		**TOTAL**	**$18,864.00**	**802.00**	**0.00**	**802.00**	**18,062.00**	**4%**
101								
102	**ADULT SPORTS**							
103	9646	Basketball Leauges	$880.00	0.00	0.00	0.00	880.00	
104	9646	Per Player Sports League	$520.00	0.00	0.00	0.00	520.00	
105	9646	Pickle Ball	$50.00	0.00	0.00	0.00	50.00	
106	9646	Volleyball	$3,040.00	0.00	0.00	0.00	3,040.00	
107		**TOTAL**	**$4,490.00**	**0.00**	**0.00**	**0.00**	**4,490.00**	**0%**
108								
109	**SENIORS**							
110	9646	Field Trips	$1,085.00	70.00	0.00	70.00	1,015.00	
111		**TOTAL**	**$1,085.00**	**$70.00**	**$0.00**	**$70.00**	**1,015.00**	**6%**
112								
113	**TAXES**							
114	9101	Prop Tax - Secured	$1,971,163.00	0.00	0.00	0.00	1,971,163.00	
115	9102	Prop Tax - Unsec	$76,598.00	0.00	0.00	0.00	76,598.00	
116	9103	Supp Prop Tax	$26,912.00	0.00	0.00	0.00	26,912.00	
117	9104	Prop Tax Sec Delinquent	$28,572.00	0.00	0.00	0.00	28,572.00	
118	9105	Prop Tax Supp Delinquent	$5,687.00	0.00	0.00	0.00	5,687.00	
119	9106	Prop tax Unitary	$16,035.00	0.00	0.00	0.00	16,035.00	
120	9120	Prop Tax Secured Redemp	$0.00	0.00	0.00	0.00	0.00	
121	9130	Prop Tax - Prior Unsec	$0.00	0.00	0.00	0.00	0.00	
122	9140	Prop Tax - Pently	$44.00	0.00	0.00	0.00	44.00	
123	9196	RDA Residual	$13,353.00	0.00	0.00	0.00	13,353.00	
124	9199	Taxes Other	$0.00	0.00	0.00	0.00	0.00	
125		**TOTAL**	**$2,138,364.00**	**0.00**	**0.00**	**0.00**	**2,138,364.00**	**0%**
126								
127	**INTEREST INCOME**							
128	9410	Interest Income	$40,438.00	0.00	0.00	0.00	40,438.00	
129		**TOTAL**	**$40,438.00**	**0.00**	**0.00**	**0.00**	**40,438.00**	**0%**
130								
131	9522	Homeowner Prop Tax	$10,781.00	0.00	0.00	0.00	10,781.00	
132		**TOTAL**	**$10,781.00**	**0.00**	**0.00**	**0.00**	**10,781.00**	**0%**
133								
134	**IN LIEU TAX**							
135	9529	In Lieu Tax	$500,000.00	664.26	0.00	664.26	499,335.74	
136		**TOTAL**	**$500,000.00**	**664.26**	**0.00**	**664.26**	**499,335.74**	**0%**
137								
138	**MISC. Revenue**							
139	9530	Misc. Revenue	$0.00	0.00	0.00	0.00	0.00	
140		**TOTAL**	**$0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0%**
141								
142	**AID TO LOCAL GOVERNMENT**							
143	9531	Aid to Local Government	$0.00	0.00	0.00	0.00	0.00	
144		**TOTAL**	**$0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0%**
145								
146	**REDEVELOPMENT FUNDS**							
147	9533	Redevelopment Passthru	$9,125.00	0.00	0.00	0.00	9,125.00	
148		**TOTAL**	**$9,125.00**	**0.00**	**0.00**	**0.00**	**9,125.00**	**0%**
149								
150								
151								
152								
153								
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	A	B	C	D	E	F	G	H
157	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
158	9429	Building Rental	$30,000	6,334.50	0.00	6,334.50	23,665.50	21%
159	9646	Rec Fees & Charges	$727,661	104,100.39	0.00	104,100.39	623,560.61	14%
160	9100	Taxes	$2,138,364	0.00	0.00	0.00	2,138,364.00	0%
161	9410	Interest Income	$40,438	0.00	0.00	0.00	40,438.00	0%
162	9522	Homeowner Prop Tax	$10,781	0.00	0.00	0.00	10,781.00	0%
163	9529	In Lieu Tax	$500,000	664.26	0.00	664.26	499,335.74	0%
164	9530	Misc. Revenue	$0	0.00	0.00	0.00	0.00	0%
165	9531	Aid to Local Government	$0	0.00	0.00	0.00	0.00	0%
166	9533	Redevelopmnet Funds	$9,125	0.00	0.00	0.00	9,125.00	0%
167	9690	Lease Property	$125,014	12,478.93	0.00	12,478.93	112,535.07	10%
168	9790	Revenue Other	$1,200,000	150.86	0.00	150.86	1,199,849.14	0%
169		TOTAL	$4,781,383	123,728.94	0.00	123,728.94	4,657,654.06	3%
170								
171		GENERAL RESERVED FUND	$0					
172		CARRY OVER	$325,277	0.00	0.00	0.00	0.00	0%
173								
174		TOTAL BUDGET	$5,106,660	123,728.94	0.00	$123,729	4,982,931.06	2%
175								
176		Scholarship		0.00				
177		Donations/Sponsorship		254.66				
178		Field Deposit		0.00				
179		Bldg Deposit		3500.00				
180		Bldg Guards		2970.00				
181				6724.66				
182								
183	2191	SMUD Reim - Something Extra		0.00				
184	2192	PG&E Reim - Something Extra		0.00				
185	2193	Republic Serv. Reim - Something		0.00				
186	2195	Sewage Reim - Something Extra		0.00				
187	2198	Water Reim - Something Extra		0.00				
188				0.00				
189								
190		Total Revenue		130,453.60				
191								
192		Scholarship	$0.00	0.00	0.00	11,643.91	-11,643.91	
193		Donations/Sponsorship	$0.00	254.66	0.00	4,405.09	-4,405.09	
194		055000000	$0.00	6,470.00	0.00	41,136.97	-41,136.97	
195		Contingency	$239,110.00	0.00	0.00	48,000.00	191,110.00	
196		Park Dedication Acct 088L	$0.00	0.00	0.00	986,608.44	-986,608.44	
197		Park Fees 346I	$0.00	172,468.16	(664.26)	3,857,992.39	-3,857,992.39	
198		District Reserve Acct	$0.00	0.00	0.00	2,160,216.00	-2,160,216.00	

NORTH HIGHLANDS RECREATION & PARK DISTRICT

EXPENDITURE REPORT - JULY 2026

CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
ADMINISTRATION						
SALARIES & BENEFITS						
1110	Administrator-Scott	174,193	13,433.28	13,433.28	160,759.72	8%
1110	Administrative Srv. Mngr.	107,232	8,251.70	8,251.70	98,980.30	8%
1122	Board of Directors	10,332	740.92	740.92	9,591.08	7%
	Sub-Total	291,756	22,425.90	22,425.90	269,331.10	8%
1210	Retirement	22,514	1,734.80	1,734.80	20,779.20	8%
1220	OASDI	22,319	1,715.61	1,715.61	20,603.39	8%
1230	Insurance	22,922	1,781.20	1,781.20	21,140.80	8%
1240	Worker's Comp.	2,789	835.25	835.25	1,953.75	30%
1250	Unemployment	490	0.00	0.00	490.00	0%
	Sub-Total	71,034	6,066.86	6,066.86	64,967.14	9%
	TOTAL	**362,792**	**28,492.76**	**28,492.76**	**334,299.24**	8%
SERVICES & SUPPLIES						
2005	Ad/Leg	1,000	560.95	560.95	439.05	56%
2022	Bks/Subs	200	0.00	0.00	200.00	0%
2029	Bus Conf Exp	10,000	0.00	0.00	10,000.00	0%
2035	Educ/Trng	5,000	0.00	0.00	5,000.00	0%
2039	Empl Trans	1,000	37.56	37.56	962.44	4%
2051	Insurance	185,032	80,486.50	80,486.50	104,545.50	43%
2061	Memberships	14,000	3,250.00	3,250.00	10,750.00	23%
2076	Office Sups	12,000	663.65	663.65	11,336.35	6%
2081	Postage	900	0.00	0.00	900.00	0%
2085	Printing	1,500	0.00	0.00	1,500.00	0%
2197	Tele & Teleg	18,000	1,431.64	1,431.64	16,568.36	8%
2261	Office Equip Mtnc	13,868	1,443.78	1,443.78	12,424.22	10%
2275	Rents & Leases	13,000	631.32	631.32	12,368.68	5%
2332	Food Sups	2,500	0.00	0.00	2,500.00	0%
2444	Medical Supplies	500	0.00	0.00	500.00	0%
2505	Actg Svcs	60,000	270.00	270.00	59,730.00	0%
2531	Legal Svcs	20,000	0.00	0.00	20,000.00	0%
2591	Other Prof Svcs	16,500	1,077.10	1,077.10	15,422.90	7%
2813	Sales Tax Adjustment	0	0.00	0.00	0.00	0%
2819	Registration Service	35,000	0.00	0.00	35,000.00	0%
2880	PY Expenditure	0	0.00	0.00	0.00	0%
2898	Other Oper Exp	6,600	957.68	957.68	5,642.32	15%
	TOTAL	**416,599**	**90,810.18**	**90,810.18**	**325,788.82**	22%
4202	Struct & Imp	700000	90,175.71	90,175.71	609,824.29	13%
4303	Office Equipment	0	0.00	0.00	0	0%
	TOTAL	**700,000**	**90175.71**	**90,175.71**	**609,824.29**	13%

	A	B	C	D	E	F	G
58	**CODE**	**CLASSIFICATION**	**BUDGET**	**MONTHS**	**EXPENDED**	**BALANCE**	**% EXPEND**
59	**RECREATION**						
60	SALARIES & BENEFITS						
61	1110	Superintendent- Rachel	120,540	1,689.65	1,689.65	118,850.35	1%
62	1110	Supervisor-Kayla	107,194	9,275.40	9,275.40	97,918.60	9%
63	1110	Rec Coordinator - Kelly	65,316	5,027.40	5,027.40	60,288.60	8%
64	1110	Rec. Coordinator - Amay	59,518	4,564.00	4,564.00	54,954.00	8%
65	1110	Rec Site Specialist-	57,288	0.00	0.00	57,288.00	0%
66	1122	Part Time - Office Asst.	34,320	2,230.63	2,230.63	32,089.37	6%
67	1122	Part Time	479,349	54,937.87	54,937.87	424,411.13	0%
68		Sub-Total	923,526	77,724.95	77,724.95	845,801.05	8%
69	1210	Retirement	32,789	1,886.25	1,886.25	30,902.75	6%
70	1220	OASDI	73,275	5,948.46	5,948.46	67,326.54	8%
71	1230	Insurance	43,603	3,294.68	3,294.68	40,308.32	8%
72	1240	Worker's Comp	14,449	3,006.95	3,006.95	11,442.05	21%
73	1250	Unemployment	18,247	750.21	750.21	17,496.79	4%
74		Sub-Total	182,363	14,886.55	14,886.55	167,476.45	8%
75		**TOTAL**	**1,105,890**	**92,611.50**	**92,611.50**	**1,013,278.50**	8%
76							
77	SERVICES & SUPPLIES						
78	2005	Ads/Leg Notice	0	0.00	0.00	0.00	0%
79	2022	Books/Subs	0	0.00	0.00	0.00	0%
80	2029	Business/Conf Exp	6,000	0.00	0.00	6,000.00	0%
81	2035	Educ/Trng	1,500	336.00	336.00	1,164.00	22%
82	2039	Empl Trans	3,000	300.44	300.44	2,699.56	10%
83	2061	Memberships	750	0.00	0.00	750.00	0%
84	2065	Film Svcs	0	0.00	0.00	0.00	0%
85	2076	Office Sups	2,500	10.63	10.63	2,489.37	0%
86	2081	Postage	27,000	6,697.26	6,697.26	20,302.74	25%
87	2085	Printing	4,000	0.00	0.00	4,000.00	0%
88	2197	Tele & Teleg	2,500	332.36	332.36	2,167.64	13%
89	2261	Office Equip Mtnc	10,000	949.53	949.53	9,050.47	9%
90	2314	Clothing	7,500	0.00	0.00	7,500.00	0%
91	2332	Food	13,500	517.17	517.17	12,982.83	4%
92	2444	Med Sups	3,500	1,025.78	1,025.78	2,474.22	29%
93	2591	Other Prof Svcs	14,000	1,756.00	1,756.00	12,244.00	13%
94	2851	Rec Svcs	40,000	2,795.90	2,795.90	37,204.10	7%
95	2852	Rec Sups	23,000	1,771.86	1,771.86	21,228.14	8%
96	2871	Transportation	4,000	914.50	914.50	3,085.50	23%
97	2898	Other Oper Exp	0	0.00	0.00	0.00	0%
98			**162,750**	**17,407.43**	**17,407.43**	**145,342.57**	11%
99							
100	4202	Struct & Imp	55,142	0.00	0.00	55,142.00	0%
101			**55,142**	**0.00**	**0.00**	**55,142.00**	0%
102							
103							
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	A	B	C	D	E	F	G
115	**CODE**	**CLASSIFICATION**	**BUDGET**	**MONTHS**	**EXPENDED**	**BALANCE**	**% EXPEND**
116	**MAINTENANCE**						
117	SALARIES & BENEFITS						
118	1110	Superintendent-Kevin	114,816	8,835.08	8,835.08	105,980.92	8%
119	1110	Supervisor - Sergio	95,388	7,340.62	7,340.62	88,047.38	8%
120	1110	Mtnc Worker II - Barry	66,960	5,153.86	5,153.86	61,806.14	8%
121	1110	Mtnc Worker II - Larry	66,960	5,153.86	5,153.86	61,806.14	8%
122	1110	Mtnc Wkr-Rodney	16,852	0.00	0.00	16,852.00	0%
123	1110	Mtnc Wkr-Simmons	62,268	4,820.62	4,820.62	57,447.38	8%
124	1110	Mtnc Wkr-Charles	56,844	4,375.70	4,375.70	52,468.30	8%
125	1110	Mtnc Wkr-Isaiah	51,600	5,447.12	5,447.12	46,152.88	11%
126	1110	Mtnc Wkr-Bradley	51,600	0.00	0.00	51,600.00	0%
127	1122	PT Maintenance Wkr	33,280	0.00	0.00	33,280.00	0%
128	1122	Lead Facilities Monitor/Custodian	0	0.00	0.00	0.00	0%
129	1122	Weekday & Weekend Bldg Monitor	49,400	4,564.88	4,564.88	44,835.12	9%
130		**Sub-Total**	**665,969**	**$ 45,691.74**	**45,691.74**	**620,277.26**	**7%**
131	1210	Retirement	46,663	2,822.12	2,822.12	43,840.88	6%
132	1220	OASDI	50,947	3,451.32	3,451.32	47,495.68	7%
133	1230	Insurance	112,265	6,453.73	6,453.73	105,811.27	6%
134	1240	Worker's Comp.	94,135	12,027.78	12,027.78	82,107.22	13%
135	1250	Unemployment	2,695	0.00	0.00	2,695.00	0%
136		**Sub-Total**	**306,705**	**24,754.95**	**24,754.95**	**281,950.05**	**8%**
137		**TOTAL**	**972,673**	**70,446.69**	**70,446.69**	**902,226.31**	7%
138	SERVICES & SUPPLIES						
139	2029	Bus & Conf. Exp.	3,000	0.00	0.00	3,000.00	0%
140	2035	Educ/Trng	5,000	0.00	0.00	5,000.00	0%
141	2039	Empl Trans	250	0.00	0.00	250.00	0%
142	2061	Memberships	150	0.00	0.00	150.00	0%
143	2076	Office Sups	1,300	0.00	0.00	1,300.00	0%
144	2104	Agri/Hort	5,000	0.00	0.00	5,000.00	0%
145	2111	Bldg Mtnc Svc	4,000	0.00	0.00	4,000.00	0%
146	2112	Bldg Mtnc Sups	13,000	3,148.71	3,148.71	9,851.29	24%
147	2122	Chem Sups	4,500	430.27	430.27	4,069.73	10%
148	2131	Elec Sys SVC	5,000	184.00	184.00	4,816.00	4%
149	2132	Elec Sys Sup	4,000	0.00	0.00	4,000.00	0%
150	2142	Land Imp Sup	30,000	4,424.83	4,424.83	25,575.17	15%
151	2162	Paint Sups	1,500	0.00	0.00	1,500.00	0%
152	2168	Plumbing Sups	10,000	1,645.74	1,645.74	8,354.26	16%
153	2191	Electricity	65,000	6,252.06	6,252.06	58,747.94	10%
154	2192	Natural Gas	7,000	75.38	75.38	6,924.62	1%
155	2193	Refuse	25,000	1,286.53	1,286.53	23,713.47	5%
156	2195	Sewage	7,000	253.06	253.06	6,746.94	4%
157	2197	Tele/Teleg	4,000	790.80	790.80	3,209.20	20%
158	2198	Water	125,000	18,400.52	18,400.52	106,599.48	15%
159	2205	Auto Mtnc Svc	10,000	860.20	860.20	9,139.80	9%
160	2211	Constr Equip Svc	6,000	0.00	0.00	6,000.00	0%
161	2226	Expend Tools	6,000	71.10	71.10	5,928.90	1%
162	2236	Fuels & Lubes	10,000	0.00	0.00	10,000.00	0%
163	2275	Rents & Leases	17,000	377.35	377.35	16,622.65	2%
164	2281	Shop Equip Svc	2,000	457.69	457.69	1,542.31	23%
165	2292	Other Equip	25,000	2,841.89	2,841.89	22,158.11	11%
166	2314	Clothing	6,000	0.00	0.00	6,000.00	0%
167	2322	Cust Sup	22,500	1,363.85	1,363.85	21,136.15	6%
168	2444	Medical Sup	300	0.00	0.00	300.00	0%
169	2591	Other Prof Svc	150,000	15,721.47	15,721.47	134,278.53	10%
170		**TOTAL**	**574,500**	**58,585.45**	**58,585.45**	**515,914.55**	10%
171							

	A	B	C	D	E	F	G
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173	**CODE**	**CLASSIFICATION**	**BUDGET**	**MONTHS**	**EXPENDED**	**BALANCE**	**% EXPEND**
174	FIXED ASSETS						
175	4201	Building Improvement	363,135	0.00	0.00	363,135.00	0%
176	4202	Structures & Imp	40,000	0.00	0.00	40,000.00	0%
177	4303	Other Equip	80,000	0.00	0.00	80,000.00	0%
178			**483,135**	**0.00**	**0.00**	**483,135**	0%
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229							
230	**CODE**	**CLASSIFICATION**	**BUDGET**	**MONTHS**	**EXPENDED**	**BALANCE**	**% EXPEND**
231		**DISTRICT TOTALS**					
232	SALARIES & BENEFITS						
233	1110	FULL TIME SALARIES	1,222,968	83,368.29	83,368.29	1,139,599.71	7%
234	1122	PART TIME SALARIES	606,679	7,536.43	7,536.43	599,142.57	1%
235	1210	RETIREMENT	101,966	6,443.17	6,443.17	95,522.83	6%
236	1220	OASDI	146,541	11,115.39	11,115.39	135,425.61	8%
237	1230	INSURANCE	178,789	11,529.61	11,529.61	167,259.39	6%
238	1240	WORKER'S COMP	111,372	15,869.98	15,869.98	95,502.02	14%
239	1250	UNEMPLOYMENT	21,431	750.21	750.21	20,680.79	4%
240	**1000**	**SALARIES/BENEFITS**	**2,441,355**	**191,550.95**	**191,550.95**	**2,249,804.05**	8%
241							
242	SERVICES & SUPPLIES						
243	2005	AD/LEGAL NOTICE	1,000	560.95	560.95	439.05	56%
244	2022	BOOKS/SUBS	200	0.00	0.00	200.00	0%
245	2029	BUS/CONF EXP	19,000	0.00	0.00	19,000.00	0%
246	2035	EDUC/TRNG	11,500	336.00	336.00	11,164.00	3%
247	2039	EMPLOY TRANS	4,250	300.44	338.00	3,912.00	0%
248	2051	INSURANCE	185,032	80,486.50	80,486.50	104,545.50	43%
249	2061	MEMBERSHIPS	14,900	3,250.00	3,250.00	11,650.00	22%
250	2076	OFFICE SUPS	15,800	674.28	674.28	15,125.72	4%
251	2081	POSTAGE	27,900	6,697.26	6,697.26	21,202.74	24%
252	2085	PRINTING	5,500	0.00	0.00	5,500.00	0%
253	2104	AGRI/HORT	5,000	0.00	0.00	5,000.00	0%
254	2111	BLDG MTNC SVC	4,000	0.00	0.00	4,000.00	0%
255	2112	BLDG MTNC SUP	13,000	3,148.71	3,148.71	9,851.29	24%
256	2122	CHEM SUPS	4,500	430.27	430.27	4,069.73	10%
257	2131	ELEC MTNC SVC	5,000	184.00	184.00	4,816.00	4%
258	2132	ELEC MTNC SUP	4,000	0.00	0.00	4,000.00	0%
259	2142	LAND IMP SUP	30,000	4,424.83	4,424.83	25,575.17	15%
260	2162	PAINTING SUPS	1,500	0.00	0.00	1,500.00	0%
261	2168	PLUMBING SUPS	10,000	1,645.74	1,645.74	8,354.26	16%
262	2191	ELECTRICITY	65,000	6,252.06	6,252.06	58,747.94	10%
263	2192	NATURAL GAS	7,000	75.38	75.38	6,924.62	1%
264	2193	REFUSE	25,000	1,286.53	1,286.53	23,713.47	5%
265	2195	SEWAGE	7,000	253.06	253.06	6,746.94	4%
266	2197	TELE/TELEG	24,500	2,554.80	2,554.80	21,945.20	10%
267	2198	WATER	125,000	18,400.52	18,400.52	106,599.48	15%
268	2205	AUTO MTNC SVC	10,000	860.20	860.20	9,139.80	9%
269	2211	CONSTR EQUIP SVC	6,000	0.00	0.00	6,000.00	0%
270	2226	EXPEND TOOLS	6,000	71.10	71.10	5,928.90	1%
271	2236	FUELS / LUBES	10,000	0.00	0.00	10,000.00	0%
272	2261	OFF EQUIP MTNC	23,868	1,443.78	2,393.31	21,474.69	10%
273	2275	RENTS/LEASES	30,000	1,958.20	1,008.67	28,991.33	3%
274	2281	SHOP EQUIP SVCS	2,000	457.69	457.69	1,542.31	23%
275	2292	OTHER EQUIP SUPS	25,000	2,841.89	2,841.89	22,158.11	11%
276	2314	CLOTHING	13,500	0.00	0.00	13,500.00	0%
277	2322	CUST SUP	22,500	1,363.85	1,363.85	21,136.15	6%
278	2332	FOOD SUPS	16,000	517.17	517.17	15,482.83	3%
279	2444	MED SUPS	4,300	1,025.78	1,025.78	3,274.22	24%
280	2505	ACCOUNT SVC	60,000	270.00	270.00	59,730.00	0%
281	2531	LEGAL SVC	20,000	1,443.78	0.00	20,000.00	0%
282	2591	OTHER PROF SVCS	180,500	1,867.15	18,554.57	161,945.43	10%
283	2813	SALES TAX ADJUST.	0	0.00	0.00	0.00	0%
284	2819	REGISTRATION SVC	35,000	0.00	0.00	35,000.00	0%
285	2851	RECREATION SVC	40,000	2,795.90	2,795.90	37,204.10	7%

	A	B	C	D	E	F	G
286							
287	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
288	2852	RECREATION SUP	23,000	1,771.86	1,771.86	21,228.14	8%
289	2871	TRANSPORTATION	4,000	914.50	914.50	3,085.50	23%
290	2880	PY EXPEND	0	0.00	0.00	0.00	0%
291	2898	OTHER OPER EXP	6,600	957.68	957.68	5,642.32	15%
292	**2000**	**SERVICES/SUPPLIES**	**1,153,849**	**166,803.06**	**166,803.06**	**987,045.94**	14%
293							
294	FIXED ASSETS						
295	4201	Building IIM	363,135	0.00	0.00	363,135.00	0%
296	4202	STRUCT & IMP	795,142	90,175.71	90,175.71	704,966.29	0%
297	4303	EQUIPMENT	80,000	0.00	0.00	80,000.00	0%
298	**4000**	**FIXED ASSETS**	**1,238,277**	**90,175.71**	**90,175.71**	**1,148,101**	0%
299							
300							
301	**1000**	**SALARIES & BENE**	**2,441,355**	**191,550.95**	**191,550.95**	**2,249,804.05**	8%
302							
303	**2000**	**SERVICES & SUPP**	**1,153,849**	**166,803.06**	**166,803.06**	**987,045.94**	14%
304							
305	**4000**	**FIXED ASSETS**	**1,238,277**	90,175.71	90,175.71	1,148,101	7%
306							
307		**CONTINGENCY**	**200,000**	0.00	48,000.00	152,000.00	24%
308							
309		**RESERVE**	**640,544**	0.00	0.00	0.00	0%
310							
311							
312		**TOTAL**	**5,674,025**	**448,529.72**	**496,529.72**	**4,536,951**	9%
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	A	B	C	D	E	F	G	H
1		**NORTH HIGHLANDS RECREATION & PARK DISTRICT**						
2		**REVENUE REPORT - YEAR END 2026**						
3								
4	**CODE**	**CLASSIFICATION**	**BUDGET**	**MONTH'S**	**REF/REIM**	**TO DATE**	**UNREALIZED**	**PERCENT**
5	**FACILITY RENTALS**							
6	9429	Community Center	$24,000.00	0.00	(1967.00)	28,683.50	-4,683.50	
7	9429	Recreation Center	$1,000.00	0.00	0.00	4,083.00	-3,083.00	
8	**9429**	**TOTAL**	**$25,000.00**	**0.00**	**(1967.00)**	**32,766.50**	**-7,766.50**	**131%**
9								
10	**LEASED PROPERTY**							
11	9690	Strizek Lease	$0.00	0.00	0.00	30,975.29	-30,975.29	
12	9690	Capehart Lease - Day Care	$0.00	0.00	0.00	41,203.00	-41,203.00	
13	9690	Freedom Park Lease - Softball	$0.00	0.00	0.00	56,250.00	-56,250.00	
14	9690	Sierra Creek	$0.00	0.00	0.00	5,500.00	-5,500.00	
15	9690	**TOTAL**	**$125,014.00**	**0.00**	**0.00**	**133,928.29**	**-8,914.29**	**107%**
16								
17	**REVENUE, OTHER**							
18	9790	Antelope Little League	$0.00	0.00	0.00	0.00	0.00	
19	9790	ARPA - Planehaven	$0.00	0.00	0.00	156,186.24	-156,186.24	
20	9790	C.U.S.D. Reim - Meals Summer	$0.00	0.00	0.00	24,108.01	-24,108.01	
21	9790	NH Yth Soccer Club Team Fees	$0.00	0.00	0.00	1,785.00	1,785.00	
22	9790	Per Capita Reim	$0.00	0.00	0.00	0.00	0.00	
23	9790	Prop 68 Reim	$0.00	0.00	0.00	410,455.00	410,455.00	
24	9790	Property Sale 2 Trucks	$0.00	0.00	0.00	1,094.00	1,094.00	
25	9790	Reim - CAPRI Stolen Fence	$0.00	0.00	0.00	0.00	0.00	
26	9790	Reim - Cintas	$0.00	0.00	0.00	503.08	503.08	
27	9790	Reim - CITI Home Depot	$0.00	0.00	0.00	918.57	918.57	
28	9790	Bad Check Fee	$0.00	0.00	0.00	40.00	-40.00	
29	9790	Reim - CJUSD Water Fountain	$0.00	0.00	0.00	0.00	0.00	
30	9790	Reim Graham	$0.00	0.00	0.00	0.00	0.00	
31	9790	Reim SDLF Conference	$0.00	0.00	0.00	0.00	0.00	
32	9790	TRUSD - Reim - Meals Summer	$0.00	0.00	0.00	706.75	-706.75	
33	9790	TRUSD - Property Sale	$0.00	0.00	0.00	369,862.53	-369,862.53	
34	9790	USBank Incentive	$0.00	0.00	0.00	2,307.76	-2,307.76	
35			**$1,011,000.00**	**0.00**	**0.00**	**967966.94**	**43,033.06**	**96%**
36								
37	**AQUATICS**							
38	9646	Swim Lesson	$7,800.00	0.00	0.00	624.00	7,176.00	
39		**TOTAL**	**$7,800.00**	**0.00**	**0.00**	**624.00**	**7,176.00**	**8%**
40								
41	**DAY CARE PROGRAM**							
42	9646	Dragon's Den	$362,880.00	0.00	0.00	728,096.40	-365,216.40	
43	9646	Dragon's Den FALL Camp	$3,120.00	0.00	0.00	6,690.63	-3,570.63	
44	9646	Dragon's Den OCTOBER Camp	$5,120.00	0.00	0.00	11,485.38	-6,365.38	
45	9646	Dragon's Den SPRING Camp	$5,120.00	0.00	5071.00	15,585.38	-10,465.38	
46	9646	Dragon's Den SUMMER Camp	$34,800.00	0.00	(5071.00)	19,885.72	14,914.28	
47	9646	Fall Break Camp	$3,120.00	0.00	0.00	3,354.00	-234.00	
48	9646	Spring Break Camp	$5,120.00	0.00	64.00	11,664.00	-6,544.00	
49	9646	Summer Kids Camp	$57,360.00	0.00	(282.00)	48,788.00	8,572.00	
50	9646	Winter Camp	$2,040.00	0.00	0.00	739.50	1,300.50	
51		**TOTAL**	**$478,680.00**	**0.00**	**(218.00)**	**$846,289.01**	**-367,609.01**	**177%**
52								
53	**TODDLER PROGRAMS**							
54	9646	Tot Spot 2 day session	$170.00	0.00	0.00	170.00	0.00	
55	9646	Tot Spot 3 Day session	$750.00	0.00	0.00	1,255.00	-505.00	
56	9646	TOTS Music in the Park	$0.00	0.00	0.00	300.00	-300.00	
57		**TOTAL**	**$920.00**	**$0.00**	**$0.00**	**$1,725.00**	**-805.00**	**188%**
58								
59	**SPECIAL EVENTS**							
60	9646	Breakfast with Santa	$800.00	0.00	0.00	1,003.00	-203.00	
61	9646	Cupid Crew Dance	$440.00	0.00	0.00	360.00	80.00	
62	9646	Extravaganza Vendors	$540.00	0.00	0.00	300.00	240.00	
63	9646	Fathers Day Nerf War Meal	$60.00	0.00	0.00	0.00	60.00	
64	9646	Fathers Day Nerf War	$160.00	0.00	0.00	0.00	160.00	
65	9646	Forrest of Lights	$0.00	0.00	0.00	0.00	0.00	
66	9646	Mothers Day KickBall	$160.00	0.00	0.00	-40.42	200.42	
67	9646	Pickleball and Pals	$160.00	0.00	0.00	0.00	160.00	
68		**TOTAL**	**$2,320.00**	**0.00**	**0.00**	**1,622.58**	**697.42**	**70%**
69								
70	**CONTRACT CLASSES**							
71	9646	Basketball Camp - Summer	$1,560.00	0.00	0.00	0.00	1,560.00	
72	9646	Counseling Services - TEEN	$672.00	0.00	0.00	0.00	672.00	
73	9646	Gotbuckets	$0.00	0.00	0.00	0.00	0.00	
74	9646	Youth/Teen Dance	$10,080.00	0.00	3799.00	15,307.00	-5,227.00	
75		**TOTAL**	**$12,312.00**	**0.00**	**3799.00**	**15,307.00**	**-2,995.00**	**124%**
76								
77								
78								

	A	B	C	D	E	F	G	H
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80	**CODE**	**CLASSIFICATION**	**BUDGET**	**MONTH'S**	**REF/REIM**	**TO DATE**	**UNREALIZED**	**PERCENT**
81	**TEENS**							
82	9646	3x3BBall Summer	$1,872.00	0.00	0.00	1,461.50	410.50	
83	9646	Teen Nights	$512.00	0.00	0.00	346.00	166.00	
84	9646	Teen Volleyball Skills & Drills	$880.00	0.00	0.00	1,392.00	-512.00	
85		**TOTAL**	**$3,264.00**	**0.00**	**0.00**	**3,199.50**	**64.50**	**98%**
86								
87	**GYM/PARK RENTALS**							
88	9646	Field Rental - Brock Park	$0.00	0.00	0.00	7,200.00	-7,200.00	
89	9646/9429	Building Rental Error	$0.00	0.00	869.00	869.00	-869.00	
90	9646	Gym Rental-Capehart/R.P.	$25,300.00	0.00	(260.00)	39,457.50	-14,157.50	
91	9646	Park Rentals	$10,000.00	0.00	(128.00)	12,630.07	-2,630.07	
92		**TOTAL**	**$35,300.00**	**0.00**	**481.00**	**60,156.57**	**-24,856.57**	**170%**
93								
94	**YOUTH PROGRAMS**							
95	9646	2nd-3rd Bball -Winter	$5,616.00	0.00	234.00	2,769.00	2,847.00	
96	9646	4th-5th Bball -Winter	$4,680.00	0.00	0.00	2,691.00	1,989.00	
97	9646	6th-7th Bball -Winter	$2,340.00	0.00	(234.00)	1,482.00	858.00	
98	9646	7-8 year Bball - Summer	$0.00	0.00	0.00	-475.97	475.97	
99	9646	9-11 year Bball - Summer	$0.00	0.00	0.00	1,776.00	-1,776.00	
100	9646	Cheer	$672.00	0.00	0.00	1,662.00	-990.00	
101	9646	PW Basketball	$660.00	0.00	0.00	992.50	-332.50	
102	9646	PW Sports	$1,368.00	0.00	0.00	2,716.00	-1,348.00	
103	9646	Workshop (Misc.)	$3,000.00	0.00	0.00	0.00	3,000.00	
104	9646	Youth Dodgeball	$870.00	0.00	0.00	1,594.00	-724.00	
105	9646	Youth Flag Foothball	$870.00	0.00	0.00	870.00	0.00	
106	9646	Youth Hobby Hop	$0.00	0.00	0.00	966.00	-966.00	
107	9646	Youth/Teen Cooking	$6,000.00	0.00	0.00	7,890.00	-1,890.00	
108		**TOTAL**	**$26,076.00**	**0.00**	**0.00**	**24,932.53**	**1,143.47**	**96%**
109								
110	**ADULT SPORTS**							
111	9646	Basketball Leauges	$880.00	0.00	0.00	0.00	880.00	
112	9646	Per Player Sports League	$520.00	0.00	0.00	0.00	520.00	
113	9646	Pickle Ball	$240.00	0.00	0.00	30.00	210.00	
114	9646	Volleyball	$3,040.00	0.00	0.00	3,610.00	-570.00	
115		**TOTAL**	**$4,680.00**	**0.00**	**0.00**	**3,640.00**	**1,040.00**	**78%**
116								
117	**SENIORS**							
118	9646	Field Trips	$420.00	0.00	-35.00	1,063.18	-643.18	
119		**TOTAL**	**$420.00**	**$0.00**	**-$35.00**	**$1,063.18**	**-643.18**	**253%**
120								
121	**TAXES**							
122	9101	Prop Tax - Secured	$1,875,000.00	167.66	0.00	1,971,330.48	-96,330.48	
123	9102	Prop Tax - Unsec	$70,000.00	0.00	0.00	76,598.28	-6,598.28	
124	9103	Supp Prop Tax	$40,000.00	47.51	(13.55)	26,945.64	13,054.36	
125	9104	Prop Tax Sec Delinquent	$16,000.00	0.00	0.00	25,336.30	-9,336.30	
126	9105	Prop Tax Supp Delinquent	$3,500.00	0.00	0.00	5,687.04	-2,187.04	
127	9106	Prop tax Unitary	$16,000.00	0.00	0.00	16,034.94	-34.94	
128	9120	Prop Tax Secured Redemp	$0.00	0.00	0.00	96.40	-96.40	
129	9130	Prop Tax - Prior Unsec	$900.00	312.04	0.00	312.04	587.96	
130	9140	Prop Tax - Pently	$300.00	50.48	0.00	94.74	205.26	
131	9196	RDA Residual	$23,000.00	13,553.04	0.00	26,906.18	-3,906.18	
132	9199	Taxes Other	$0.00	0.00	0.00	0.00	0.00	
133		**TOTAL**	**$2,044,700.00**	**14,130.73**	**(13.55)**	**2,149,342.04**	**-104,642.04**	**105%**
134								
135	**INTEREST INCOME**							
136	9410	Interest Income	$90,000.00	48,285.00	0.00	88,723.00	1,277.00	
137		**TOTAL**	**$90,000.00**	**48,285.00**	**0.00**	**88,723.00**	**1,277.00**	**99%**
138								
139	9522	Homeowner Prop Tax	$12,500.00	1,903.71	0.00	12,684.61	-184.61	
140		**TOTAL**	**$12,500.00**	**1,903.71**	**0.00**	**12,684.61**	**-184.61**	**101%**
141								
142	**IN LIEU TAX**							
143	9529	In Lieu Tax	$710,500.00	0.00	0.00	12,032.28	698,467.72	
144		**TOTAL**	**$710,500.00**	**0.00**	**0.00**	**12,032.28**	**698,467.72**	**0%**
145								
146	**MISC. Revenue**							
147	9530	Misc. Revenue	$0.00	0.00	0.00	0.00	0.00	
148		**TOTAL**	**$0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0%**
149								
150	**AID TO LOCAL GOVERNMENT**							
151	9531	Aid to Local Government	$0.00	0.00	0.00	0.00	0.00	
152		**TOTAL**	**$0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0%**
153								
154	**REDEVELOPMENT FUNDS**							
155	9533	Redevelopment Passthru	$15,000.00	8,707.91	0.00	17,833.35	-2,833.35	
156		**TOTAL**	**$15,000.00**	**8,707.91**	**0.00**	**17,833.35**	**-2,833.35**	**119%**

	A	B	C	D	E	F	G	H
157								
158								
159	**CODE**	**CLASSIFICATION**	**BUDGET**	**MONTH'S**	**REF/REIM**	**TO DATE**	**UNREALIZED**	**PERCENT**
160	**9429**	**Building Rental**	**$25,000**	**0.00**	**(1967.00)**	**32,766.50**	**-7,766.50**	**131%**
161	**9646**	**Rec Fees & Charges**	**$571,772**	**0.00**	**4,027.00**	**958,559.37**	**-386,787.37**	**168%**
162	**9100**	**Taxes**	**$2,044,700**	**14,130.73**	**(13.55)**	**2,149,342.04**	**-104,642.04**	**105%**
163	**9410**	**Interest Income**	**$90,000**	**48,285.00**	**0.00**	**88,723.00**	**1,277.00**	**99%**
164	**9522**	**Homeowner Prop Tax**	**$12,500**	**1,903.71**	**0.00**	**12,684.61**	**-184.61**	**101%**
165	**9529**	**In Lieu Tax**	**$710,500**	**0.00**	**0.00**	**12,032.28**	**698,467.72**	**0%**
166	**9530**	**Misc. Revenue**	**$0**	**0.00**	**0.00**	**0.00**	**0.00**	**0%**
167	**9531**	**Aid to Local Government**	**$0**	**0.00**	**0.00**	**0.00**	**0.00**	**0%**
168	**9533**	**Redevelopmnet Funds**	**$15,000**	**8,707.91**	**0.00**	**17,833.35**	**-2,833.35**	**0%**
169	**9690**	**Lease Property**	**$125,014**	**0.00**	**0.00**	**133,928.29**	**-8,914.29**	**107%**
170	**9790**	**Revenue Other**	**$1,011,000**	**0.00**	**0.00**	**967,966.94**	**43,033.06**	**96%**
171		**TOTAL**	**$4,605,486**	**73,027.35**	**2,046.45**	**4,373,836.38**	**231,649.62**	**95%**
172								
173		**GENERAL RESERVED FUND**	**$0**					
174		**CARRY OVER**	**$809,868**	**0.00**	**0.00**	**0.00**	**0.00**	**0%**
175								
176		**TOTAL BUDGET**	**$5,415,354**	**73,027.35**	**2,046.45**	**$4,373,836**	**1,041,517.62**	**81%**
177								
178		Scholarship		0.00				
179		Donations/Sponsorship		0.00				
180		Bldg Deposit		0.00				
181		Bldg Guards		0.00				
182				**0.00**				
183								
184	2191	SMUD Reim - Something Extra		0.00				
185	2192	PG&E Reim - Something Extra		0.00				
186	2193	Republic Serv. Reim - Something		0.00				
187	2195	Sewage Reim - Something Extra		0.00				
188	2198	Water Reim - Something Extra		0.00				
189				**0.00**				
190								
191		**Total Revenue**		**73,027.35**				
192								
193		**Scholarship**	$0.00	0.00	0.00	12,241.00	-12,241.00	
194		**Donations/Sponsorship**	$0.00	0.00	0.00	9,919.40	-9,919.40	
195		**055000000**	$0.00	0.00	0.00	29,111.59	-29,111.59	
196		**Contingency**	$250,000.00	0.00	0.00	160,769.00	89,231.00	
197		**Park Dedication Acct 088L**	$0.00	0.00	0.00	968,587.44	-968,587.44	
198		**Park Fees 346I**	$0.00	22,376.00	0.00	3,617,223.49	-3,617,223.49	
199		**District Reserve Acct**	$0.00	0.00	0.00	2,160,216.00	-2,160,216.00	

NORTH HIGHLANDS RECREATION & PARK DISTRICT

EXPENDITURE REPORT - YEAR END 2026

CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
ADMINISTRATION						
SALARIES & BENEFITS						
1110	Administrator-Scott	165,473	0.00	165,691.44	-218.44	100%
1110	Administrative Srv. Mngr.	98,712	0.00	98,711.90	0.10	100%
1122	Board of Directors	9,840	0.00	6,160.78	3,679.03	63%
	Sub-Total	274,025	0.00	270,564.12	3,460.69	99%
1210	Retirement	21,135	1,647.21	22,727.73	-1,592.73	108%
1220	OASDI	20,617	4.46	20,677.59	-60.59	100%
1230	Insurance	42,324	5,255.21	33,559.47	8,764.53	79%
1240	Worker's Comp.	3,480	0.00	3,479.62	0.38	100%
1250	Unemployment	493	0.00	224.00	269.00	45%
	Sub-Total	88,047	6,906.88	80,668.41	7,380.59	92%
	TOTAL	**362,074**	**6,906.88**	**351,232.53**	**10,842.28**	97%
SERVICES & SUPPLIES						
2005	Ad/Leg	1,000	0.00	578.63	421.37	58%
2022	Bks/Subs	151	0.00	176.60	-25.60	117%
2029	Bus Conf Exp	10,000	0.00	5,046.83	4,953.17	50%
2035	Educ/Trng	5,000	0.00	156.33	4,843.67	3%
2039	Empl Trans	2,000	0.00	685.31	1,314.69	34%
2051	Insurance	165,948	0.00	165,948.00	0.00	100%
2061	Memberships	13,500	-555.00	12,603.00	897.00	93%
2076	Office Sups	12,000	0.00	9,379.92	2,620.08	78%
2081	Postage	1,000	0.00	902.38	97.62	90%
2085	Printing	2,500	0.00	1,107.54	1,392.46	44%
2197	Tele & Teleg	17,000	0.00	16,331.70	668.30	96%
2261	Office Equip Mtnc	8,000	0.00	6,707.25	1,292.75	84%
2275	Rents & Leases	10,502	0.00	10,505.63	-3.63	100%
2332	Food Sups	2,000	0.00	1,958.75	41.25	98%
2444	Medical Supplies	500	0.00	500.00	0.00	100%
2505	Actg Svcs	42,600	0.00	47,518.30	-4,918.30	112%
2531	Legal Svcs	25,000	0.00	21,156.41	3,843.59	85%
2591	Other Prof Svcs	21,520	0.00	15,528.73	5,991.27	72%
2813	Sales Tax Adjustment	0	0.00	0.00	0.00	0%
2819	Registration Service	0	0.00	0.00	0.00	0%
2880	PY Expenditure	0	0.00	0.00	0.00	0%
2898	Other Oper Exp	5,500	0.10	5,847.86	-347.86	106%
	TOTAL	**345,721**	**-554.90**	**322,639.17**	**23,081.83**	93%
4202	Struct & Imp	860500	15,854.02	547,652.64	312,847.36	64%
4303	Office Equipment	0	0.00	0.00	0	0%
	TOTAL	**860,500**	**15854.02**	**547,652.64**	**312,847.36**	64%

CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
RECREATION						
SALARIES & BENEFITS						
1110	Superintendent- Rachel	110,940	0.00	107,338.28	3,601.72	97%
1110	Supervisor-Kayla	87,816	0.00	87,816.00	0.00	100%
1110	Rec. Coord. - Chris/Amay	66,252	0.00	59,733.15	6,518.85	90%
1110	Rec Coordinator - Kelly	60,144	0.00	60,144.02	-0.02	100%
1110	Rec Site Specialist-Sarah	52,740	0.00	46,984.89	5,755.11	89%
1122	Part Time - Office Asst.	33,540	0.00	30,552.95	2,987.05	91%
1122	Part Time	399,528	0.00	292,458.62	107,069.38	73%
	Sub-Total	810,960	0.00	685,027.91	125,932.09	84%
1210	Retirement	30,231	2,787.95	32,137.37	-1,906.37	106%
1220	OASDI	60,472	4.45	52,849.90	7,622.10	87%
1230	Insurance	41,630	4,895.71	41,630.00	0.00	100%
1240	Worker's Comp	11,901	0.00	9,484.94	2,416.06	80%
1250	Unemployment	14,578	0.00	3,707.86	10,870.14	25%
	Sub-Total	158,812	7,688.11	139,810.07	19,001.93	88%
	TOTAL	**969,773**	**7,688.11**	**824,837.98**	**144,935.02**	85%
SERVICES & SUPPLIES						
2005	Ads/Leg Notice	0	0.00	0.00	0.00	0%
2022	Books/Subs	0	0.00	0.00	0.00	0%
2029	Business/Conf Exp	10,000	0.00	9,642.17	357.83	96%
2035	Educ/Trng	3,000	0.00	2,119.31	880.69	71%
2039	Empl Trans	3,000	0.00	1,947.88	1,052.12	65%
2061	Memberships	750	0.00	0.00	750.00	0%
2065	Film Svcs	0	0.00	0.00	0.00	0%
2076	Office Sups	2,600	0.00	2,376.10	223.90	91%
2081	Postage	25,700	0.00	25,731.38	-31.38	100%
2085	Printing	4,000	0.00	2,729.44	1,270.56	68%
2197	Tele & Teleg	2,300	0.00	2,020.78	279.22	88%
2261	Office Equip Mtnc	2,500	0.00	2,078.54	421.46	83%
2314	Clothing	8,500	0.00	8,393.25	106.75	99%
2332	Food	10,900	0.00	10,402.85	497.15	95%
2444	Med Sups	1,100	0.00	1,302.93	-202.93	118%
2591	Other Prof Svcs	17,500	0.00	18,646.62	-1,146.62	107%
2851	Rec Svcs	50,000	0.00	38,445.58	11,554.42	77%
2852	Rec Sups	26,000	0.00	21,380.62	4,619.38	82%
2871	Transportation	4,000	0.00	2,288.70	1,711.30	57%
2898	Other Oper Exp	0	0.00	0.00	0.00	0%
		171,850	**0.00**	**149,506.15**	**22,343.85**	87%
4202	Struct & Imp	0	0.00	0.00	0.00	0%
		0	**0.00**	**0.00**	**0.00**	0%

	A	B	C	D	E	F	G
115	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
116	**MAINTENANCE**						
117	SALARIES & BENEFITS						
118	1110	Superintendent-Kevin	105,672	0.00	105,672.10	-0.10	100%
119	1110	Supervisor - Sergio	87,816	0.00	87,816.08	-0.08	100%
120	1110	Mtnc Worker II - Barry	67,908	0.00	39,567.15	28,340.85	58%
121	1110	Mtnc Wkr-Rodney	15,515	0.00	15,514.61	0.39	100%
122	1110	Mtnc Wkr-Barry/Larry	57,660	0.00	39,324.47	18,335.53	68%
123	1110	Mtnc Wkr-Simmons	57,660	0.00	56,560.38	1,099.62	98%
124	1110	Mtnc Wkr-Larry	52,344	0.00	52,344.00	0.00	100%
125	1110	Mtnc Wkr-Bradley/Charle	57,660	0.00	57,506.62	153.38	100%
126	1110	Mtnc Wkr-Isaiah	47,520	0.00	33,923.12	13,596.88	71%
127	1122	PT Maintenance Wkr	25,000	0.00	0.00	25,000.00	0%
128	1122	Lead Facilities Monitor/Custodian	26,208	0.00	12,555.64	13,652.36	48%
129	1122	Weekday & Weekend Bldg Monitor	42,640	0.00	42,698.57	-58.57	100%
130		**Sub-Total**	**643,603**	**$ -**	**543,482.74**	**100,120.26**	**84%**
131	1210	Retirement	43,980	3,245.91	35,563.37	8,416.63	81%
132	1220	OASDI	49,236	4.45	40,810.10	8,425.90	83%
133	1230	Insurance	113,713	5,255.20	99,370.11	14,342.89	87%
134	1240	Worker's Comp.	79,951	0.00	59,475.66	20,475.34	74%
135	1250	Unemployment	2,940	0.00	1,526.50	1,413.50	52%
136		**Sub-Total**	**289,820**	**8,505.56**	**236,745.74**	**53,074.26**	**82%**
137		**TOTAL**	**933,423**	**8,505.56**	**780,236.48**	**153,186.52**	84%
138	SERVICES & SUPPLIES						
139	2029	Bus & Conf. Exp.	3,000	0.00	2,603.96	396.04	87%
140	2035	Educ/Trng	500	0.00	200.00	300.00	40%
141	2039	Empl Trans	500	0.00	0.00	500.00	0%
142	2061	Memberships	150	0.00	0.00	150.00	0%
143	2076	Office Sups	1,000	0.00	1,102.33	-102.33	110%
144	2104	Agri/Hort	5,000	0.00	2,813.40	2,186.60	56%
145	2111	Bldg Mtnc Svc	4,200	0.00	4,354.76	-154.76	104%
146	2112	Bldg Mtnc Sups	12,000	0.00	12,565.35	-565.35	105%
147	2122	Chem Sups	4,000	0.00	3,541.17	458.83	89%
148	2131	Elec Sys SVC	5,000	0.00	5,843.25	-843.25	117%
149	2132	Elec Sys Sup	10,000	0.00	8,966.31	1,033.69	90%
150	2142	Land Imp Sup	30,000	0.00	11,062.53	18,937.47	37%
151	2162	Paint Sups	1,500	0.00	0.00	1,500.00	0%
152	2168	Plumbing Sups	10,000	0.00	9,821.44	178.56	98%
153	2191	Electricity	60,000	-390.00	59,080.53	919.47	98%
154	2192	Natural Gas	7,000	0.00	4,279.03	2,720.97	61%
155	2193	Refuse	17,000	-110.00	17,270.37	-270.37	102%
156	2195	Sewage	7,000	-240.00	8,149.72	-1,149.72	116%
157	2197	Tele/Teleg	2,000	0.00	2,806.56	-806.56	140%
158	2198	Water	125,000	-32.72	121,047.07	3,952.93	97%
159	2205	Auto Mtnc Svc	14,000	0.00	10,635.60	3,364.40	76%
160	2211	Constr Equip Svc	6,000	0.00	4,743.19	1,256.81	79%
161	2226	Expend Tools	6,000	0.30	6,368.89	-368.89	106%
162	2236	Fuels & Lubes	10,000	0.00	2,817.64	7,182.36	28%
163	2275	Rents & Leases	15,000	-622.21	13,116.31	1,883.69	87%
164	2281	Shop Equip Svc	1,600	0.00	1,888.60	-288.60	118%
165	2292	Other Equip	11,000	0.00	9,735.66	1,264.34	89%
166	2314	Clothing	4,000	0.00	3,169.53	830.47	79%
167	2322	Cust Sup	22,500	0.00	20,313.73	2,186.27	90%
168	2444	Medical Sup	300	0.00	358.47	-58.47	119%
169	2591	Other Prof Svc	144,500	0.00	155,991.68	-11,491.68	108%
170		**TOTAL**	**539,750**	**-1,394.63**	**504,647.08**	**35,102.92**	93%
171							

CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
FIXED ASSETS						
4201	Building Improvement	225,000	0.00	188,653.48	36,346.52	84%
4202	Structures & Imp	494,000	0.00	313,518.85	180,481.15	63%
4303	Other Equip	80,000	0.00	71,980.22	8,019.78	90%
		799,000	**0.00**	**574,152.55**	**224,847**	72%

	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	1,191,831	0.00	1,114,648.21	77,182.79	94%
233	1122	PART TIME SALARIES	536,754	0.00	384,426.56	152,327.25	72%
234	1210	RETIREMENT	95,346	7,681.07	90,428.47	4,917.53	95%
235	1220	OASDI	130,325	13.36	114,337.59	15,987.41	88%
236	1230	INSURANCE	197,667	15,406.12	174,559.58	23,107.42	88%
237	1240	WORKER'S COMP	95,331	0.00	72,440.22	22,890.78	76%
238	1250	UNEMPLOYMENT	18,010	0.00	5,458.36	12,551.64	30%
239	**1000**	**SALARIES/BENEFITS**	**2,265,270**	**23,100.55**	**1,956,298.99**	**308,971.01**	86%
240							
241	SERVICES & SUPPLIES						
242	2005	AD/LEGAL NOTICE	1,000	0.00	578.63	421.37	58%
243	2022	BOOKS/SUBS	151	0.00	176.60	-25.60	117%
244	2029	BUS/CONF EXP	23,000	0.00	17,292.96	5,707.04	0%
245	2035	EDUC/TRNG	8,500	0.00	2,475.64	6,024.36	29%
246	2039	EMPLOY TRANS	5,500	0.00	2,633.19	2,866.81	0%
247	2051	INSURANCE	165,948	0.00	165,948.00	0.00	100%
248	2061	MEMBERSHIPS	14,400	-555.00	12,603.00	1,797.00	88%
249	2076	OFFICE SUPS	15,600	0.00	12,858.35	2,741.65	82%
250	2081	POSTAGE	26,700	0.00	26,633.76	66.24	100%
251	2085	PRINTING	6,500	0.00	3,836.98	2,663.02	59%
252	2104	AGRI/HORT	5,000	0.00	2,813.40	2,186.60	56%
253	2111	BLDG MTNC SVC	4,200	0.00	4,354.76	-154.76	104%
254	2112	BLDG MTNC SUP	12,000	0.00	12,565.35	-565.35	105%
255	2122	CHEM SUPS	4,000	0.00	3,541.17	458.83	89%
256	2131	ELEC MTNC SVC	5,000	0.00	5,843.25	-843.25	117%
257	2132	ELEC MTNC SUP	10,000	0.00	8,966.31	1,033.69	90%
258	2142	LAND IMP SUP	30,000	0.00	11,062.53	18,937.47	37%
259	2162	PAINTING SUPS	1,500	0.00	0.00	1,500.00	0%
260	2168	PLUMBING SUPS	10,000	0.00	9,821.44	178.56	98%
261	2191	ELECTRICITY	60,000	-390.00	59,080.53	919.47	98%
262	2192	NATURAL GAS	7,000	0.00	4,279.03	2,720.97	61%
263	2193	REFUSE	17,000	-110.00	17,270.37	-270.37	102%
264	2195	SEWAGE	7,000	-240.00	8,149.72	-1,149.72	116%
265	2197	TELE/TELEG	21,300	0.00	21,159.04	140.96	99%
266	2198	WATER	125,000	-32.72	121,047.07	3,952.93	97%
267	2205	AUTO MTNC SVC	14,000	0.00	10,635.60	3,364.40	76%
268	2211	CONSTR EQUIP SVC	6,000	0.00	4,743.19	1,256.81	79%
269	2226	EXPEND TOOLS	6,000	0.30	6,368.89	-368.89	106%
270	2236	FUELS / LUBES	10,000	0.00	2,817.64	7,182.36	28%
271	2261	OFF EQUIP MTNC	10,500	0.00	8,785.79	1,714.21	84%
272	2275	RENTS/LEASES	25,502	-622.21	23,621.94	1,880.06	93%
273	2281	SHOP EQUIP SVCS	1,600	0.00	1,888.60	-288.60	118%
274	2292	OTHER EQUIP SUPS	11,000	0.00	9,735.66	1,264.34	89%
275	2314	CLOTHING	12,500	0.00	11,562.78	937.22	93%
276	2322	CUST SUP	22,500	0.00	20,313.73	2,186.27	90%
277	2332	FOOD SUPS	12,900	0.00	12,361.60	538.40	96%
278	2444	MED SUPS	1,900	0.00	2,161.40	-261.40	114%
279	2505	ACCOUNT SVC	42,600	0.00	47,518.30	-4,918.30	112%
280	2531	LEGAL SVC	25,000	0.00	21,156.41	3,843.59	85%
281	2591	OTHER PROF SVCS	183,520	0.00	190,167.03	-6,647.03	104%
282	2813	SALES TAX ADJUST.	0	0.00	0.00	0.00	0%
283	2819	REGISTRATION SVC	0	0.00	0.00	0.00	0%
284	2851	RECREATION SVC	50,000	0.00	38,445.58	11,554.42	77%
285							

	A	B	C	D	E	F	G
286	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
287	2852	RECREATION SUP	26,000	0.00	21,380.62	4,619.38	82%
288	2871	TRANSPORTATION	4,000	0.00	2,288.70	1,711.30	57%
289	2880	PY EXPEND	0	0.00	0.00	0.00	0%
290	2898	OTHER OPER EXP	5,500	0.10	5,847.86	-347.86	106%
291	**2000**	**SERVICES/SUPPLIES**	**1,057,321**	**-1,949.53**	**976,792.40**	**80,528.60**	92%
292							
293	FIXED ASSETS						
294	4201	Building IIM	225,000	0.00	188,653.48	36,346.52	0%
295	4202	STRUCT & IMP	1,354,500	15,854.02	861,171.49	493,328.51	0%
296	4303	EQUIPMENT	80,000	0.00	71,980.22	8,019.78	0%
297	**4000**	**FIXED ASSETS**	**1,659,500**	**15,854.02**	**1,121,805.19**	**537,695**	0%
298							
299							
300	**1000**	**SALARIES & BENE**	**2,265,270**	**23,100.55**	**1,956,298.99**	**308,971.01**	86%
301							
302	**2000**	**SERVICES & SUPP**	**1,057,321**	**-1,949.53**	**976,792.40**	**80,528.60**	92%
303							
304	**4000**	**FIXED ASSETS**	**1,659,500**	15,854.02	1,121,805.19	537,695	68%
305							
306		**CONTINGENCY**	**250,000**	97,669.00	160,769.00	89,231.00	64%
307							
308		**RESERVE**	**53,748**	0.00	0.00	0.00	0%
309							
310							
311		**TOTAL**	**5,285,839**	**134,674.04**	**4,215,665.58**	**1,016,425**	80%
312							
313							
314							
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316							
317							
318							
319							
320							
321							

NORTH HIGHLANDS RECREATION & PARK DISTRICT
CFD BILLING REPORT AUGUST 2026
(Bills paid in July 2026)

CODE	CLASSIF.	VENDOR	EXPLANATION		AMOUNT
BENEFITS					
1210	Retirement	VOYA	Jul-26	$	385.65
1230	Insurance	CALIFORNIA CHOICE	Aug-26	$	1,287.58
1230	" " "	COPOWER	Aug-26	$	85.50
1240	Workers' Comp	CAPRI	1st Quarter	$	835.27
	Total				**2,594.00**
SERVICES & SUPPLIES					
2005	Adv/Legal Notice	USBank	FY2026/27 Preliminary Budget Legal Notice	$	200.00
2191	Electric	SMUD	6696230 7955 Bing Drive PED	$	43.64
2191	" " "	SMUD	6696231 7931 Scotland Dr PED	$	43.35
2193	Refuse	Republic Service	3929 Karl, 7916 Aztec Way, 6040 Watt	$	100.00
2198	Water	CA/American	Cherry Blossom Park 7930 Little Plum IRRG	$	97.72
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive	$	103.20
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive IRRG	$	-
2198	" " "	CA/American	Cherry Blossome Park 2794 Napoleon IRRG	$	1,860.57
	TOTAL			**$**	**2,448.48**
FIXED ASSETS					
4201	Building Improvement			$	-
4202	Structures			$	-
4303	Equipment			$	-
	TOTAL			**$**	**-**
Total District Salaries		(JULY 2 PAY DAY)		$	4,820.62
Total District EDD		(JULY 2 PAY DAY)		$	-
Total District OASDI		(JULY 2 PAY DAY)		$	368.78
				$	**5,189.40**
	DISTRICT TOTALS				**$10,231.88**

BOARD MEMBER

BOARD MEMBER

BOARD MEMBER

	A	B	C	D	E	F	G	H
1		NORTH HIGHLANDS RECREATION & PARK DISTRICT - CHERRY BLOSSOM PARK						
2			REVENUE REPORT - JULY 2026					
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	$3,500.00	0.00	0.00	0.00	3,500.00	
20		TOTAL	$3,500.00	0.00	0.00	0.00	3,500.00	0%
21								
22	CONCESSION OTHER		$0.00	0.00	0.00	0.00	0.00	
23	9490	Concession Other	$0.00	0.00	0.00	0.00	0.00	
24		TOTAL						
25								
26	USE OF MONEY/PROPERTY							
27	9522	Homeowner Prop 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	IN LIEU TAX							
31	9529	In Lieu Tax	$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	MISC. Revenue							
35	9530	Misc. Revenue	$0.00	0.00	0.00	0.00	0.00	
36		TOTAL	$0.00	0.00	0.00	0.00	0.00	0%
37								
38	AID TO LOCAL GOVERNMENT							
39	9531	Aid to Local Government	$0.00	0.00		0.00	0.00	
40		TOTAL	$0.00	0.00	0.00	0.00	0.00	0%
41								
42	REDEVELOPMENT FUNDS							
43	9533	Redevelopment funds	$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	STATE AID							
47	9569	State Aid	$0.00	0.00	0.00	0.00	0.00	
48		TOTAL	$0.00	0.00	0.00	0.00	0.00	0%
49								
50	SPECIAL ASSESSMENT							
51	9603	Special Assessment	$144,272.00	0.00	0.00	0.00	144,272.00	
52		TOTAL	$144,272.00	0.00	0.00	0.00	144,272.00	0%
53								
54	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
55								
56	9100	Taxes	$0	0.00	0.00	0.00	0.00	0%
57	9410	Interest Income	$3,500	0.00	0.00	0.00	3,500.00	0%
58	9490	Concession Other	$0	0.00	0.00	0.00	0.00	0%
59	9522	Homeowner Prop Tax	$0	0.00	0.00	0.00	0.00	0%
60	9529	In Lieu Tax	$0	0.00	0.00	0.00	0.00	0%
61	9530	Misc. Revenue	$0	0.00	0.00	0.00	0.00	0%
62	9531	Aid to Local Government	$0	0.00	0.00	0.00	0.00	0%
63	9533	Redevelopmnet Funds	$0	0.00	0.00	0.00	0.00	0%
64	9569	State Aid	$0	0.00	0.00	0.00	0.00	0%
65	9603	Special Assessment	$144,272	0.00	0.00	0.00	144,272.00	0%
66								
67		TOTAL	$147,772	0.00	0.00	0.00	147,772.00	0%
68								
69		GENERAL RESERVED FUND	$0	0.00	0.00	0.00	0.00	0%
70		CARRY OVER	$33,144.00					
71								
72		TOTAL BUDGET	$180,916	0.00	0.00	$0	180,916.00	0%
73								
74		Contingency	$16,195.00	0.00	0.00	0.00	16,195.00	
75								
76								

NORTH HIGHLANDS RECREATION & PARK DISTRICT - CHERRY BLOSSOM PARK

EXPENDITURE REPORT - JULY 2026

CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
ADMINISTRATION						
SERVICES & SUPPLIES						
2005	Adv/Legal Notice	200	200.00	200.00	0.00	100%
2505	Actg Svcs	2,500	0.00	0.00	2,500.00	0%
2591	Other Prof Svcs	10,632	0.00	0.00	10,632.00	0%
	TOTAL	**13,332**	**0.00**	**0.00**	**13,332.00**	0%

	A	B	C	D	E	F	G
58	**CODE**	**CLASSIFICATION**	**BUDGET**	**MONTHS**	**EXPENDED**	**BALANCE**	**% EXPEND**
59	**MAINTENANCE**						
60	SALARIES & BENEFITS						
61	1110	Mtnc Wkr-	45,557	4,820.62	4,820.62	40,736.38	11%
62	1122	PT Wkr-Seasonal	10,000	0.00	0.00	10,000.00	0%
63		**Sub-Total**	**55,557**	**$ 4,820.62**	**4,820.62**	**50,736.38**	**9%**
64	1210	Retirement	3,645	385.65	385.65	3,259.35	11%
65	1220	OASDI	4,250	368.78	368.78	3,881.22	9%
66	1230	Insurance	12,049	1,373.08	1,373.08	10,675.92	11%
67	1240	Worker's Comp.	5,449	835.27	835.27	4,613.73	15%
68	1250	Unemployment	490	0.00	0.00	490.00	0%
69		**Sub-Total**	**25,884**	**2,962.78**	**2,962.78**	**22,921.22**	**11%**
70		**TOTAL**	**81,439**	**7,783.40**	**7,783.40**	**73,655.60**	10%
71	SERVICES & SUPPLIES						
72	2104	Agri/Hort	3,000	0.00	0.00	3,000.00	0%
73	2111	Bldg Mtnc. Svcs	200	0.00	0.00	200.00	0%
74	2122	Chemical Supplies	150	0.00	0.00	150.00	0%
75	2142	Land Imp Supplies	2,000	0.00	0.00	2,000.00	0%
76	2191	Electricity	1,000	86.99	86.99	913.01	9%
77	2193	Refuse	1,000	100.00	100.00	900.00	10%
78	2198	Water	50,000	2,061.49	2,061.49	47,938.51	4%
79	2205	Auto Mtnc Svc	700	0.00	0.00	700.00	0%
80	2211	Constr Equip. Svc	100	0.00	0.00	100.00	0%
81	2226	Expend Tools	300	0.00	0.00	300.00	0%
82	2236	Fuels & Lubes	2,000	0.00	0.00	2,000.00	0%
83	2275	Rents & Leases	0	0.00	0.00	0.00	0%
84	2281	Shop Equip Serv.	0	0.00	0.00	0.00	0%
85	2292	Other Equip Sups	2,000	0.00	0.00	2,000.00	0%
86	2314	Clothing	300	0.00	0.00	300.00	0%
87	2444	Medical Supplies	200	0.00	0.00	200.00	0%
88	2591	Other Prof Svc	3,000	0.00	0.00	3,000.00	0%
89		**TOTAL**	**65,950**	**2,248.48**	**2,248.48**	**63,701.52**	3%
90							
91							
92	**CODE**	**CLASSIFICATION**	**BUDGET**	**MONTHS**	**EXPENDED**	**BALANCE**	**% EXPEND**
93	FIXED ASSETS						
94	4201	Building Improvement	0	0.00	0.00	0.00	0%
95	4202	Structures & Imp	4,000	0.00	0.00	4,000.00	0%
96	4303	Other Equip	0	0.00	0.00	0.00	0%
97			**4,000**	**0.00**	**0.00**	4,000.00	0%
98							
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	A	B	C	D	E	F	G
113	**CODE**	**CLASSIFICATION**	**BUDGET**	**MONTHS**	**EXPENDED**	**BALANCE**	**% EXPEND**
114		**DISTRICT TOTALS**					
115	SALARIES & BENEFITS						
116	1110	FULL TIME SALARIES	45,557	4,820.62	4,820.62	40,736.38	11%
117	1122	PART TIME SALARIES	10,000	0.00	0.00	10,000.00	0%
118	1210	RETIREMENT	3,645	385.65	385.65	3,259.35	11%
119	1220	OASDI	4,250	368.78	368.78	3,881.22	9%
120	1230	INSURANCE	12,049	1,373.08	1,373.08	10,675.92	11%
121	1240	WORKER'S COMP	5,449	835.27	835.27	4,613.73	15%
122	1250	UNEMPLOYMENT	490	0.00	0.00	490.00	0%
123	**1000**	**SALARIES/BENEFITS**	**81,439**	**7,783.40**	**7,783.40**	**73,655.60**	**10%**
124							
125	SERVICES & SUPPLIES						
126	2005	Adv/Legal Notice	200	0.00	0.00	200.00	0%
127	2104	AGRI/HORT	3,000	0.00	0.00	3,000.00	0%
128	2111	Bldg Mtnc. Svcs	200	0.00	0.00	200.00	0%
129	2122	Chemical Supplies	150	0.00	0.00	150.00	0%
130	2142	Land Imp Supplies	2,000	0.00	0.00	2,000.00	0%
131	2191	ELECTRICITY	1,000	86.99	86.99	913.01	9%
132	2193	REFUSE	1,000	100.00	100.00	900.00	10%
133	2198	WATER	50,000	2,061.49	2,061.49	47,938.51	4%
134	2205	Auto Mtnc Svc	700	0.00	0.00	700.00	0%
135	2211	Constr Equip. Svc	100	0.00	0.00	100.00	0%
136	2226	Expend Tools	300	0.00	0.00	300.00	0%
137	2236	FUELS / LUBES	2,000	0.00	0.00	2,000.00	0%
138	2275	Rents & Leases	0	0.00	0.00	0.00	0%
139	2281	Shop Equip Serv.	0	0.00	0.00	0.00	0%
140	2292	Other Equip Sups	2,000	0.00	0.00	2,000.00	0%
141	2314	Clothing	300	0.00	0.00	300.00	0%
142	2444	Medical Supplies	200	0.00	0.00	200.00	0%
143	2505	Accounting	2,500	0.00	0.00	2,500.00	0%
144	2591	OTHER PROF SVCS	13,632	0.00	0.00	13,632.00	0%
145	**2000**	**SERVICES/SUPPLIES**	**79,282**	**2,248.48**	**2,248.48**	**77,033.52**	3%
146							
147	FIXED ASSETS						
148	4201	Building IIM	0	0.00	0.00	0.00	0%
149	4202	STRUCT & IMP	4,000	0.00	0.00	4,000.00	0%
150	4303	EQUIPMENT	0	0.00	0.00	0.00	0%
151	**4000**	**FIXED ASSETS**	**4,000**	**0.00**	0.00	4,000.00	0%
152							
153							
154	**1000**	**SALARIES & BENE**	**81,439**	**7,783.40**	**7,783.40**	**73,655.60**	10%
155							
156	**2000**	**SERVICES & SUPP**	**79,282**	**2,248.48**	**2,248.48**	**77,033.52**	3%
157							
158	**4000**	**FIXED ASSETS**	**4,000**	0.00	0.00	**4,000.00**	0%
159							
160		**CONTINGENCY**	**25,000**	0.00	0.00	25,000.00	0%
161			0				
162		**RESERVE**	28,333	0.00	0.00	0.00	0%
163							
164							
165		**TOTAL**	**218,053**	**10,031.88**	**10,031.88**	**179,689**	5%
166							
167							
168							
169							

NORTH HIGHLANDS RECREATION & PARK DISTRICT - CHERRY BLOSSOM PARK

REVENUE REPORT - YEAR END 2026

CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
TAXES							
9101	Prop Tax - Secured	$0.00	0.00	0.00	0.00	0.00	
9102	Prop Tax - Unsec	$0.00	0.00	0.00	0.00	0.00	
9103	Supp Prop Tax	$0.00	0.00	0.00	0.00	0.00	
9104	Prop Tax Sec Delinquent	$0.00	0.00	0.00	0.00	0.00	
9105	Prop Tax Supp Delinquent	$0.00	0.00	0.00	0.00	0.00	
9106	Prop tax Unitary	$0.00	0.00	0.00	0.00	0.00	
9120	Prop Tax Secured Redemp	$0.00	0.00	0.00	0.00	0.00	
9130	Prop Tax - Prior Unsec	$0.00	0.00	0.00	0.00	0.00	
9140	Prop Tax - Pently	$0.00	0.00	0.00	0.00	0.00	
9196	RDA Residual	$0.00	0.00	0.00	0.00	0.00	
	TOTAL	**$0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0%**
INTEREST INCOME							
9410	Interest Income	$2,500.00	2,087.00	0.00	3,885.00	-1,385.00	
	TOTAL	**$2,500.00**	**2,087.00**	**0.00**	**3,885.00**	**-1,385.00**	**155%**
CONCESSION OTHER		**$0.00**	0.00	0.00	0.00	0.00	
9490	Concession Other	**$0.00**	**0.00**	**0.00**	**0.00**	**0.00**	
	TOTAL						
USE OF MONEY/PROPERTY							
9522	Homeowner Prop Tax	$0.00	0.00	0.00	0.00	0.00	
	TOTAL	**$0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0%**
IN LIEU TAX							
9529	In Lieu Tax	$0.00	0.00	0.00	0.00	0.00	
	TOTAL	**$0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0%**
MISC. Revenue							
9530	Misc. Revenue	$0.00	0.00	0.00	0.00	0.00	
	TOTAL	**$0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0%**
AID TO LOCAL GOVERNMENT							
9531	Aid to Local Government	$0.00	0.00		0.00	0.00	
	TOTAL	**$0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0%**
REDEVELOPMENT FUNDS							
9533	Redevelopment funds	$0.00	0.00	0.00	0.00	0.00	
	TOTAL	**$0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0%**
STATE AID							
9569	State Aid	$0.00	0.00	0.00	0.00	0.00	
	TOTAL	**$0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0%**
SPECIAL ASSESSMENT							
9603	Special Assessment	$140,020.00	0.00	0.00	138,878.32	1,141.68	
	TOTAL	**$140,020.00**	**0.00**	**0.00**	**138,878.32**	**1,141.68**	**99%**
CODE	**CLASSIFICATION**	**BUDGET**	**MONTH'S**	**REF/REIM**	**TO DATE**	**UNREALIZED**	**PERCENT**
9100	**Taxes**	**$0**	**0.00**	**0.00**	**0.00**	**0.00**	**0%**
9410	**Interest Income**	**$2,500**	**2,087.00**	**0.00**	**3,885.00**	**-1,385.00**	**0%**
9490	**Concession Other**	**$0**	**0.00**	**0.00**	**0.00**	**0.00**	**0%**
9522	**Homeowner Prop Tax**	**$0**	**0.00**	**0.00**	**0.00**	**0.00**	**0%**
9529	**In Lieu Tax**	**$0**	**0.00**	**0.00**	**0.00**	**0.00**	**0%**
9530	**Misc. Revenue**	**$0**	**0.00**	**0.00**	**0.00**	**0.00**	**0%**
9531	**Aid to Local Government**	**$0**	**0.00**	**0.00**	**0.00**	**0.00**	**0%**
9533	**Redevelopmnet Funds**	**$0**	**0.00**	**0.00**	**0.00**	**0.00**	**0%**
9569	**State Aid**	**$0**	**0.00**	**0.00**	**0.00**	**0.00**	**0%**
9603	**Special Assessment**	**$140,020**	**0.00**	**0.00**	**138,878.32**	**1,141.68**	**99%**
	TOTAL	**$142,520**	**2,087.00**	**0.00**	**142,763.32**	**-243.32**	**100%**
	GENERAL RESERVED FUND	**$0**	**0.00**	0.00	**0.00**	**0.00**	**0%**
	CARRY OVER	**$0.00**					
	TOTAL BUDGET	**$142,520**	**2,087.00**	**0.00**	**$142,763**	**-243.32**	**100%**
	Contingency	$15,000.00	0.00	0.00	6,850.86	8,149.14	

NORTH HIGHLANDS RECREATION & PARK DISTRICT - CHERRY BLOSSOM PARK

EXPENDITURE REPORT - YEAR END 2026

CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
ADMINISTRATION						
SERVICES & SUPPLIES						
2005	Adv/Legal Notice	200	0.00	200.00	0.00	100%
2505	Actg Svcs	2,500	0.00	2,500.00	0.00	100%
2591	Other Prof Svcs	10,481	0.00	9,986.24	494.76	95%
	TOTAL	**13,181**	**0.00**	**12,686.24**	**494.76**	96%

	A	B	C	D	E	F	G
58	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
59	**MAINTENANCE**						
60	SALARIES & BENEFITS						
61	1110	Mtnc Wkr-	42,145	0.00	42,145.37	-0.37	100%
62	1122	PT Wkr-Seasonal	25,000	0.00	9,794.00	15,206.00	39%
63		**Sub-Total**	**67,145**	**$ -**	**51,939.37**	**15,205.63**	**77%**
64	1210	Retirement	3,372	0.00	3,371.66	0.34	100%
65	1220	OASDI	5,137	0.00	3,973.35	1,163.65	77%
66	1230	Insurance	12,049	0.00	11,690.48	358.52	97%
67	1240	Worker's Comp.	6,794	0.00	7,921.78	-1,127.78	117%
68	1250	Unemployment	490	0.00	112.00	378.00	23%
69		**Sub-Total**	**27,843**	**0.00**	**27,069.27**	**773.73**	**97%**
70		**TOTAL**	**94,987**	**0.00**	**79,008.64**	**15,978.36**	83%
71	SERVICES & SUPPLIES						
72	2104	Agri/Hort	3,000	0.00	64.65	2,935.35	2%
73	2111	Bldg Mtnc. Svcs	200	0.00	0.00	200.00	0%
74	2122	Chemical Supplies	150	0.00	0.00	150.00	0%
75	2142	Land Imp Supplies	2,000	0.00	975.14	1,024.86	49%
76	2191	Electricity	900	0.00	1,016.14	-116.14	113%
77	2193	Refuse	1,000	0.00	1,000.00	0.00	100%
78	2198	Water	45,000	-87.28	40,585.15	4,414.85	90%
79	2205	Auto Mtnc Svc	750	0.00	0.00	750.00	0%
80	2211	Constr Equip. Svc	150	0.00	0.00	150.00	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	500	0.00	0.00	500.00	0%
84	2281	Shop Equip Serv.	100	0.00	0.00	100.00	0%
85	2292	Other Equip Sups	2,214	0.00	2,212.14	2.00	100%
86	2314	Clothing	300	0.00	0.00	300.00	0%
87	2444	Medical Supplies	200	0.00	0.00	200.00	0%
88	2591	Other Prof Svc	3,000	0.00	0.00	3,000.00	0%
89		**TOTAL**	**61,764**	**-87.28**	**47,853.22**	**13,910.92**	77%
90							
91							
92	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
93	FIXED ASSETS						
94	4201	Building Improvement	0	0.00	0.00	0.00	0%
95	4202	Structures & Imp	4,000	0.00	0.00	4,000.00	0%
96	4303	Other Equip	0	0.00	0.00	0.00	0%
97			**4,000**	**0.00**	**0.00**	4,000.00	0%
98							
99							
100							
101							
102							
103							
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106							
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108							
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110							
111							
112							

	A	B	C	D	E	F	G
113	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
114		DISTRICT TOTALS					
115	SALARIES & BENEFITS						
116	1110	FULL TIME SALARIES	42,145	0.00	42,145.37	-0.37	100%
117	1122	PART TIME SALARIES	25,000	0.00	9,794.00	15,206.00	39%
118	1210	RETIREMENT	3,372	0.00	3,371.66	0.34	100%
119	1220	OASDI	5,137	0.00	3,973.35	1,163.65	77%
120	1230	INSURANCE	12,049	0.00	11,690.48	358.52	97%
121	1240	WORKER'S COMP	6,794	0.00	7,921.78	-1,127.78	117%
122	1250	UNEMPLOYMENT	490	0.00	112.00	378.00	23%
123	**1000**	**SALARIES/BENEFITS**	**94,987**	**0.00**	**79,008.64**	**15,978.36**	**83%**
124							
125	SERVICES & SUPPLIES						
126	2005	Adv/Legal Notice	200	0.00	200.00	0.00	100%
127	2104	AGRI/HORT	3,000	0.00	64.65	2,935.35	2%
128	2111	Bldg Mtnc. Svcs	200	0.00	0.00	200.00	0%
129	2122	Chemical Supplies	150	0.00	0.00	150.00	0%
130	2142	Land Imp Supplies	2,000	0.00	975.14	1,024.86	49%
131	2191	ELECTRICITY	900	0.00	1,016.14	-116.14	113%
132	2193	REFUSE	1,000	0.00	1,000.00	0.00	100%
133	2198	WATER	45,000	-87.28	40,585.15	4,414.85	90%
134	2205	Auto Mtnc Svc	750	0.00	0.00	750.00	0%
135	2211	Constr Equip. Svc	150	0.00	0.00	150.00	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	500	0.00	0.00	500.00	0%
139	2281	Shop Equip Serv.	100	0.00	0.00	100.00	0%
140	2292	Other Equip Sups	2,214	0.00	2,212.14	2.00	100%
141	2314	Clothing	300	0.00	0.00	300.00	0%
142	2444	Medical Supplies	200	0.00	0.00	200.00	0%
143	2505	Accounting	2,500	0.00	2,500.00	0.00	100%
144	2591	OTHER PROF SVCS	13,481	0.00	9,986.24	3,494.76	74%
145	**2000**	**SERVICES/SUPPLIES**	**74,945**	**-87.28**	**60,539.46**	**14,405.68**	81%
146							
147	FIXED ASSETS						
148	4201	Building IIM	0	0.00	0.00	0.00	0%
149	4202	STRUCT & IMP	4,000	0.00	0.00	4,000.00	0%
150	4303	EQUIPMENT	0	0.00	0.00	0.00	0%
151	**4000**	**FIXED ASSETS**	**4,000**	**0.00**	0.00	4,000.00	0%
152							
153							
154	**1000**	**SALARIES & BENE**	**94,987**	**0.00**	**79,008.64**	**15,978.36**	83%
155							
156	**2000**	**SERVICES & SUPP**	**74,945**	**-87.28**	**60,539.46**	**14,405.68**	81%
157							
158	**4000**	**FIXED ASSETS**	**4,000**	0.00	0.00	**4,000.00**	0%
159							
160		**CONTINGENCY**	**25,000**	0.00	6,214.14	18,785.86	0%
161			0				
162		**RESERVE**	28,333	0.00	0.00	0.00	0%
163							
164							
165		**TOTAL**	**227,264**	**-87.28**	**145,762.24**	**53,170**	64%
166							
167							
168							
169							

Westwood

Sierra Creek Park - Progress Update

DATE: August 6, 2026

TO: Scott Graham, Administrator NHRPD
PREPARED BY: Karen Folsom, Westwood PS

Project Summary to date:

Below is a brief summary of the progress achieved since the last Board Summary provide for July 2026.

GENERAL

The project continues at a good pace. The design team has continued preparing plans for final County approvals and Contractor Bidding.

SACRAMENTO COUNTY PERMITTING PROGRESS:

Park Site Improvement Plan Approval:

Revised Park civil engineering documents including the California Dept of Fish and Wildlife Agreement were submitted to the county on July 12, 2026. County Review was completed for the Park Civil Engineering plans with conditions of approval from the Metro Fire District and the Water District. Westwood is coordinating with these districts for review and approval.

Once the County has approved the Site Improvement Plans, the contractor will be allowed to begin construction on improvements such as grading of the site, preparing for the building to be installed, parking lot construction and pathways.

Final Park Landscape Plan Approval

A separate Landscape Architecture submittal for planting and irrigation systems has been approved by the Community Development Department. Plans have been sent to the county for final signature.

Watt Avenue Site Improvement Plans

Revise Watt Avenue improvement plans were revised and resubmitted on July 17th. Previously the County had stated that the median would require extensive landscape from Navaho Drive to Davidson. Westwood reviewed this with the County, stating the costs associated were excessive for the Parks District. The requirements have been reduced in scope and potential cost. The length of median now required to have trees installed is limited to the new section in front of the park.

The county is scheduled to send additional remarks to Westwood and the District on August 14th. The permitting for Watt Avenue is not a critical need to start the construction of the park.

County Building Dept Resubmittal

Westwood is preparing a resubmittal for the Building Department review and approval that includes the restroom building, power and lighting and shade structures. Once a contractor is awarded the project, they will be required to provide information needed for the permitting of the bridge.

BIDDING PHASE:

The final Bid Documents (Plans, Specifications and Estimate) are being prepared for release to potential general contractors to install the project. The contract documents are currently under review with the District's legal team.

PROJECTED SCHEDULE:

This schedule is subject to change contingent on the County review. In addition, several Mitigation Measures must be completed prior to ground-breaking, including surveys for the Western Pond Turtle and Nesting Birds as well as Worker Training for Paleontological and Cultural Resources Unanticipated Discovery.

Contract Award	Sept - October 2026
Environmental surveys and training	October - November 2026
Construction	1 year
Projected Completion	December 2027

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

To: Joanna McVay, Chairperson
Board of Directors

From: Scott Graham, Administrator

Date: August 13, 2026

Subject: FY 2026-2027 General Fund (GF) and Community Facilities District (CFD) Final Budget Report

BACKGROUND

California Special Districts adopt budgets through a two-step process. The Board of Directors must approve a Preliminary Budget before July 1, followed by adoption of a Final Budget after Sacramento County completes year-end financial reconciliation and revenue adjustments for FY 2025-2026.

The FY 2026-2027 Final Budget includes revised proposed revenues and expenditures for the Administration, Recreation and Maintenance divisions. Included in the budget are proposed capital projects, equipment purchases, Developer Impact Fee projections, reserve balances, carry-over funding and contingency funds.

DISCUSSION

The proposed Final Budget was completed using the structure used for the Preliminary Budget while incorporating updated revenue, year-end carry-over, staffing decisions, and additional capital priorities. The most significant change is an increase in estimated General Fund carry-over from $325,277 to $783,727. Together with updated revenue projections, total available General Fund resources increase from $5,107,460 to $5,623,031.

Staff proposes using a portion of these available resources for identified facility, equipment, and operational needs while retaining both a contingency and a meaningful General Fund reserve. This approach provides immediate benefits to District operations and the community without committing the entire increase to ongoing expenditures.

General Fund Summary

Current-year revenue: Preliminary $4,782,183; proposed final $4,839,303; change +$57,120.

Carry-over: Preliminary $325,277; proposed final $824,322; change +$499,055.

Total available resources: Preliminary $5,107,460; proposed final $5,663,635; change +$556,175.

Proposed Expenditure Plan:

Salaries and benefits - estimated: $2,416,724

Services and supplies: $1,133,691

Fixed assets and equipment: $1,388,277

Contingency: $241,966

Estimated reserve: $482,977

Total proposed budget: $5,663,635

Changes Since the Preliminary Budget

Revenue and Carry-over

Current-year revenue projections increased by $57,120 based on updated estimates for RDA residual revenue, interest income, redevelopment funds, and leased-property revenue. Estimated carry-over increased by $458,450, providing the District with additional one-time resources for capital needs and financial reserves.

Personnel

- Fund the Administrative Services Coordinator position and related benefits.
- Remove funding associated with specific Recreation staffing.
- Adjust an existing full-time Maintenance position from Step 2 to Step 5 to reflect the anticipated hiring rate. This is not a new position.
- Provide funding for a part-time Maintenance employee at 32 hours per week.
- Partially restore Recreation part-time funding by approximately $22,880 in direct wages, equivalent to 20 hours per week for 52 weeks. Rather than designating a single position, senior staff may assign the hours based on operational needs, including programs, special events, office support, customer service, and facility monitoring. All assignments must remain within the Board-approved part-time salary allocation.

Fixed Assets and Equipment

The proposed Final Budget adds $150,000 in one-time capital and equipment appropriations while retaining all fixed-asset projects included in the current budget draft.

4201 - Building Improvements: Fire-rated doors at the Capehart Youth Center - $100,000

4303 - Equipment: New banquet tables - $50,000

Total additional fixed assets: $150,000

Use of Available Resources

The increased carry-over presents an opportunity to address immediate needs while improving the District's financial position. The proposed Final Budget does both: it directs one-time resources to facility safety, equipment, and operational flexibility while preserving an estimated $442,117 General Fund reserve and $241,966 contingency.

The reserve and contingency serve different purposes. Contingency is included within the annual spending plan for unforeseen FY 2026/27 costs. The reserve is retained for financial stability, future revenue uncertainty, emergencies, and other needs requiring subsequent Board direction.

Community Facility District No. 2016-01

The Elverta Park/Cherry Blossom CFD budget is presented separately from the General Fund because its revenues are restricted to the CFD. Based on the Preliminary Budget schedules, the CFD budget is balanced at $192,403.

Current-year revenue: $147,772

Carry-over: $44,631

Total resources: $180,916

Salaries and benefits: $80,366

Services and supplies: $79,282

Fixed assets: $4,000

Contingency: $7,399

Provision for reserve increases: $21,403

Total appropriations: $192,403

Fiscal Impact

The proposed General Fund budget remains balanced at $5,663,635. Based on the current working estimates, the budget provides approximately $482,977 in reserve funding after incorporating the additional capital items and flexible Recreation part-time allocation.

Conclusion

The proposed Final Budget reflects a balanced use of available resources. It supports current services and staffing priorities, addresses identified safety and equipment needs, and retains funds for financial stability and unforeseen circumstances.

Recommendation

Approve the North Highlands Recreation and Park District FY 2026/27 Final Budget, including the General Fund and Community Facility District No. 2016-01 (Elverta Park/Cherry Blossom), as presented and subject to final administrative reconciliation of the supporting schedules.

RESOLUTION #658

BEFORE THE GOVERNING BOARD OF
THE NORTH HIGHLANDS RECREATION AND PARK DISTRICT

County of Sacramento, State of California

RESOLUTION ADOPTING FINAL BUDGET

WHEREAS, hearings have been terminated during which time all additions and deletions to the proposed budget for Fiscal Year 2026-2027 were made, and

THEREFORE, IT IS HEREBY RESOLVED in accordance with Section 29089 of the Government Code, the proposed Final Budget for Fiscal Year 2026-2027 be and is hereby adopted in accordance with the following:

(1) Salaries and employee benefits	$2,416,724
(2) Services and supplies	$1,133,691
(3) Other Charges	$
(4) Fixed Assets:	
(A) Land	$
(B) Structures and Improvements	$1,258,277
(C) Equipment	$ 130,000
(5) Expenditure Transfer	$
(6) Contingencies	$ 241,966
(7) Provision for reserve increases	$ 482,977
TOTAL BUDGET REQUIREMENTS:	$5,663,635

BE IT FURTHER RESOLVED that the means of financing the expenditure program will be monies derived from Revenue to Accrue, Fund Balance Available, and Property Taxes.

BE IT FURTHER RESOLVED that the proposed 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.

Joanna McVay
Chairperson, Board of Directors

AYES:
NAYS:
ABSTAIN:
ABSENT:

2026/2027 FISCAL YEAR FINAL REVENUE BUDGET

CODE	CLASSIFICATION	ACTUAL 2021/2022	ACTUAL 2022/2023	ACTUAL 2023/2024	ACTUAL 2024/2025	ACTURAL 2025/2026	PRELIMARY 2026/2027	FINAL 2026/2027
91910100	Secured Property Tax	1,528,978	1,670,311	1,784,648	1,882,351	1,971,330	1,971,163	1,971,163
91910200	Unsecured Prop. Tax	52,875	56,710	63,423	70,437	76,598	76,598	76,598
91910300	Sup. Prop. Tax	56,085	64,488	42,330	41,393	26,946	26,912	26,912
91910400	Prop Tax Sec Deliq	10,917	9,805	13,864	16,504	25,336	28,572	28,572
91910500	Prop Tax Sup Deliq	1,955	3,747	4,604	3,564	5,687	5,687	5,687
91910600	Prop Tax Unitary	9,278	11,328	12,999	15,286	16,035	16,035	16,035
91912000	Prop. Tax Sec. Redem.	139	176	54	227	96	0	0
91913000	Prop. Tax, Prior Unsec.	1,114	586	610	973	312	0	0
91914000	Penality Cost Prop. Tax	667	441	312	405	95	44	44
91919600	RDA Residual	13,378	18,705	21,726	25,808	26,906	13,353	25,000
91919900	Taxes - Other	0.00	16.08	16.00	17.97	0	0	0
94941000	Interest Income	10,736	63,878	93,760	97,903	88,723	40,438	80,000
94942900	Building Rental	31,452	59,499	40,514	28,556	32,767	30,000	30,000
95952200	Homeowners Relief	12,935	12,913	12,713	12,621	12,685	10,781	10,781
95952900	In Lieu Tax	0	100,000	0	62,887	12,032	500,000	500,000
95953000	Misc. Revenue (ASES)	100,197	20,064	0	0	0	0	0
95953300	Redevelopment Funds	9,858	14,485	15,909	18,737	17,833	9,125	12,000
95959504	Fiscal Relief Special District	742,013	0	0	0	0	0	0
96964600	Recreation Fees & Charges	101,949	298,462	462,114	865,309	958,559	728,461	728,461
96969000	Leased Property	128,963	126,730	129,435	116,186	133,928	125,014	128,050
91919300	Tax, Sales	0	0	0	0	0	0	0
97979000	Revenue, Other	47,307	212,868	364,868	175,459	967,506	1,200,000	1,200,000
98987000	Debt Issue	0	0	0	0	0	0	0
9000	**TOTAL**	**2,860,796**	**2,745,210**	**3,063,899**	**3,434,621**	**4,373,375**	**4,782,183**	**4,839,303**
	CARRY OVER*							
7400000	Unreserved Fund Balance	1,432,956	572,859	871,779	519,584	783,727	325,277	824,332
		4,293,752	**3,318,070**	**3,935,678**	**3,954,205**	**5,157,102**	**5,107,460**	**5,663,635**
088L	Quimby						(as of 6/30/2026)	986,608.44
346I	Park Dedication Fees						(as of 6/30/2026)	3,686,188.49
							OLD	NEW
	District Reserve Acct				FY2026/27	$ 482,977.00	$ 2,213,964.00	$ 2,696,941.00

8/10/2026

2026/2027 FISCAL YEAR FINAL EXPENDITURE BUDGET

CODE	CLASSIFICATION	ACTUAL 2021/2022	ACTUAL 2022/2023	ACTUAL 2023/2024	ACTUAL 2024/2025	ACTUAL 2025/2026	PRELIMIN 2026/2027	FINAL 2026/2027	ADMIN	REC	MTNC
Salaries and Employee Benefits											
1110	Sal & Wages, FT	669,037	841,690	953,928	1,005,814	1,114,594	1,274,571	1,297,598	353,677	352,568	591,353
1122	Sal & Wages, PT	167,156	158,980	198,867	350,835	384,474	641,001	595,241	10,332	502,229	82,680
1210	Retirement	47,742	60,107	73,647	69,350	90,428	101,966	98,027	22,514	28,205	47,308
1220	OASDI	61,619	74,860	88,923	102,744	114,338	146,541	144,803	27,847	65,392	51,564
1230	Insurance	121,116	140,417	143,993	160,978	174,560	178,790	178,548	31,987	34,296	112,265
1240	Worker's Comp.	36,572	40,953	55,572	63,991	72,440	111,923	81,321	3,589	12,519	65,213
1250	Unemployment	3,427	3,370	3,765	5,257	5,458	21,432	21,187	735	17,757	2,695
1000	**TOTAL**	**1,106,669**	**1,320,378**	**1,518,694**	**1,758,968**	**1,956,299**	**2,476,224**	**2,416,724**	**450,680**	**1,012,967**	**953,077**
Services & Supplies											
2005	Adv/Leg	1,512	665	469	405	579	1,000	1,000	1,000	0	0
2022	Bks/Periodicals	146	146	151	151	177	200	200	200	0	0
2029	Bus & Conf Exp	20,548	12,105	16,784	13,034	17,293	19,000	19,000	10,000	6,000	3,000
2035	Educ & Trng	1,101	4,141	2,749	805	2,476	11,500	11,500	5,000	1,500	5,000
2039	Mileage	1,686	2,576	1,706	2,425	2,633	4,250	4,250	1,000	3,000	250
2051	Insurance	98,712	119,191	134,786	148,609	165,948	185,032	160,973	160,973	0	0
2061	Memberships	11,370	13,001	13,025	13,624	12,603	14,900	18,800	17,900	750	150
2076	Office Sups	9,442	11,498	15,754	12,859	12,858	15,800	15,800	12,000	2,500	1,300
2081	Postage Sups	698	7,759	27,069	25,005	26,634	27,900	27,900	900	27,000	0
2085	Printing sups	1,626	3,835	4,514	4,643	3,837	5,500	5,500	1,500	4,000	0
2104	Agri/Hort Sups	778	1,814	110	657	2,813	5,000	5,000	0	0	5,000
2111	Bldg Mtnc Svcs	1,807	2,483	2,346	2,114	4,355	4,000	4,000	0	0	4,000
2112	Bldg Mtnc Sups	5,013	7,653	7,208	11,621	12,565	13,000	13,000	0	0	13,000
2122	Chemical Sups	441	1,354	1,060	1,756	3,541	4,500	4,500	0	0	4,500
2131	Elec Mtnc Svc	1,079	2,709	4,050	2,505	5,843	5,000	5,000	0	0	5,000
2132	Elec Mtnc Sup	0	797	288	3,598	8,966	4,000	4,000	0	0	4,000
2142	Land Imp sups	16,908	16,651	19,652	13,750	11,063	30,000	30,000	0	0	30,000
2162	Painting Sups	1,000	687	940	1,235	0	1,500	1,500	0	0	1,500
2168	Plumbing Sups	4,243	8,227	8,598	5,868	9,821	10,000	10,000	0	0	10,000
2191	Electricity	35,771	41,010	47,004	55,886	59,081	65,000	65,000	0	0	65,000
2192	Nat'l Gas	2,594	6,536	4,529	4,575	4,279	7,000	7,000	0	0	7,000
2193	Refuse	7,725	11,851	10,131	9,678	17,270	25,000	25,000	0	0	25,000
2195	Sewage	5,782	6,163	6,178	7,196	8,150	7,000	7,000	0	0	7,000

CODE	CLASSIFICATION	ACTUAL 2021/2022	ACTUAL 2022/2023	ACTUAL 2023/2024	ACTUAL 2023/2024	ACTURAL 2025/2026	PRELIMIN 2026/2027	FINAL 2026/2027	ADMIN	REC	MTNC
2197	Tele & Teleg	18,308	15,788	18,422	19,525	21,159	24,500	24,500	18,000	2,500	4,000
2198	Water	111,390	85,651	113,437	128,185	121,047	125,000	125,000	0	0	125,000
2205	Auto Mtnc Svcs	15,661	12,301	10,684	13,216	10,636	10,000	10,000	0	0	10,000
2211	Constr Equip Mtnc Svc	5,992	2,451	7,823	2,630	4,743	6,000	6,000	0	0	6,000
2226	Expend Tools	2,735	4,318	4,071	4,437	6,369	6,000	6,000	0	0	6,000
2236	Fuels & Lubes	12,144	6,792	2,384	2,559	2,818	10,000	10,000	0	0	10,000
2261	Off Equip Mtnc Svc	10,723	15,433	7,780	11,833	8,786	23,868	23,868	13,868	10,000	0
2275	Rents & Leases	18,865	23,835	20,518	21,499	23,622	30,000	30,000	13,000	0	17,000
2281	Shop Equip Svc	682	761	1,285	833	1,889	2,000	2,000	0	0	2,000
2292	Other Equip Mtnc Sups	9,864	8,684	9,982	8,910	9,736	25,000	25,000	0	0	25,000
2314	Cloth & Per Sups	7,030	5,211	6,476	8,940	11,563	13,500	13,500	0	7,500	6,000
2322	Custodial Sup	13,702	13,779	17,802	19,674	20,314	22,500	22,500	0	0	22,500
2332	Food Sup	3,490	5,073	10,206	11,230	12,362	16,000	16,000	2,500	13,500	0
2444	Medical Sup	1,364	1,265	1,289	1,081	2,161	4,300	4,300	500	3,500	300
2505	Actg Svc	29,251	30,855	34,634	42,515	47,518	60,000	60,000	60,000	0	0
2531	Legal Svc	3,730	2,053	6,848	38,691	21,156	20,000	20,000	20,000	0	0
2591	Other Prof Svc	157,878	189,616	113,148	125,423	190,167	180,500	180,500	16,500	14,000	150,000
2813	BOE	0	0	0	0	0	0	0	0	0	0
2819	Registration Svc (Election)	0	1,887	0	5,061	0	35,000	35,000	35,000	0	0
2851	Rec Svcs	6,982	8,311	29,397	46,966	38,446	40,000	40,000	0	40,000	0
2852	Rec Sups	6,536	15,759	16,529	20,767	21,381	23,000	23,000	0	23,000	0
2871	Transportation	0	0	1,932	3,402	2,289	4,000	4,000	0	4,000	0
2880	PY Expend	0	0	0	0	0	0	0	0	0	0
2898	Other Oper Exp	7,078	6,587	4,881	4,615	5,848	6,600	6,600	6,600	0	0
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**	**673,387**	**739,261**	**768,633**	**883,992**	**976,792**	**1,153,849**	**1,133,691**	**396,441**	**162,750**	**574,500**

CODE	CLASSIFICATION	ACTUAL 2021/2022	ACTUAL 2022/2023	ACTUAL 2023/2024	ACTUAL 2023/2024	ACTURAL 2025/2026	PRELIMIN 2026/2027	FINAL 2026/2027	ADMIN	REC	MTNC
FIXED ASSETS											
4201	Building Imp.	65,314	103,374	59,900	90,000	188,653	363,135	463,135	0	0	463,135
4202	Struct & Imp	116,082	644,255	257,485	374,003	861,171	795,142	795,142	700,000	55,142	40,000
4200	**TOTAL**	**181,396**	**747,629**	**317,385**	**464,003**	**1,049,825**	**1,158,277**	**1,258,277**	**700,000**	**55,142**	**503,135**
4303	Equip	62,820	88,211	47,340	39,308	71,980	80,000	130,000	0	0	130,000
4300	**TOTAL**	**62,820**	**88,211**	**47,340**	**39,308**	**71,980**	**80,000**	**130,000**	**0**	**0**	**130,000**
4000	**TOTAL**	**244,216**	**835,840**	**364,725**	**503,311**	**1,121,805**	**1,238,277**	**1,388,277**	**700,000**	**55,142**	**633,135**
	TOTAL	**2,024,272**	**2,895,479**	**2,652,052**	**3,146,272**	**4,054,897**	**4,868,350**	**4,938,692**	**1,547,121**	**1,230,859**	**2,160,712**
	CONTINGENCY	0	0	0	0	0	239,110	241,966			
	RESERVE	0	0	0	0	0	0	482,977			
		2,024,272	**2,895,479**	**2,652,052**	**3,146,272**	**4,054,897**	**5,107,460**	**5,663,635**			

FINAL BUDGET FY2026/2027 ADMINISTRATION SALARIES & BENEFITS

ADMINISTRATION SALARIES

FULL TIME SALARIES

ADMINISTRATOR - SCOTT (ANNV 9/15)

{14,076.04}	$6,496.64	x	26	PAY PERIODS =	$168,912.64		
	$400.00	CAR STIPEND PER MONTH x 12 =			$4,800.00		
	$40.00	STIPEND PER MONTH (PHONE) X 12 MONTHS =			$480.00	$174,193	
					$174,192.64		

ADMINISTRATIVE SERVICES MANAGER - STEP 6 - TERRI (ANNIV. 1/1)

{8896}	$4,105.85	X	26	PAY PERIODS =	$ 106,752.10		
	$40.00	STIPEND PER MONTH (PHONE) X 12 MONTHS =			$480.00	$107,232	

ADMINISTRATIVE SERVICES COORDINATOR - STEP 3 -

{5981}	$2,760.47	X	26	PAY PERIODS =	$ 71,772.22		
	$40.00	STIPEND PER MONTH (PHONE) X 12 MONTHS =			$480.00	$72,252	
		Total Full Time Salaries					**$353,677**

BOARD MEMBERS STIPEND

	17	Meetings x	5	Directors x $121.55/Mtg	$10,331.75		
		Total Board Members Stipend				$10,332	**$10,332**

TOTAL ADMINISTRATION SALARIES **$364,009**

ADMINISTRATION BENEFITS

EMPLOYEES	**RETIREMENT**					**$22,514**	
2	$281,425	x	8.000%	=	$22,513.98		
					$22,513.98		
	OASDI					**$27,847**	
	$364,009	x	7.65%	=	$27,846.67		
	INSURANCE					**$31,987**	
	Medical						
2	$2,380.84		x	7 MOS =	$16,665.88		
2	$2,618.93		x	5 MOS =	$13,094.65		
					$29,760.53		
	Dental						
2	$85.50	x	1x	6 MOS =	$1,026.00		
2	$100.00	x	1x	6 MOS =	$1,200.00		
					$2,226.00		
	WORKER'S COMP						
	$179,484	x	1.18%	=	$2,117.91	$3,589	
	$174,193	x	1.18%	=	$2,055.47		
					$4,173.39		
	Experience Modification			x	0.86		
					$3,589.11		
	UNEMPLOYMENT						
	$21,000	x	3.50%	=	$735.00	$735	
		Total Administration Benefits					**$86,671**

TOTAL ADMINISTRATION SALARIES AND BENEFITS **$450,680**

FINAL BUDGET FY2026/2027 RECREATION SALARIES & BENEFITS

RECREATION SALARIES

FULL TIME SALARIES

	RECREATION SUPERINTENDENT - (RACH) STEP 6 (Annv. 7/1) (Hired 11/2)						
{10005}	$4,617.70	x	26	PAY PERIODS =	$120,060.20	120,540	
	$ 40.00	STIPEND PER MONTH (PHONE) X 12 MONTHS =			$480.00		
	RECREATION SUPERVISOR - (KAYLA) STEP 6 (Hired 9/12)(Annv. 7/1)						
{8304}	$3,832.62	x	17	PAY PERIODS =	$65,154.54	107,194	
{10005}	$4,617.70	x	9	PAY PERIODS =	$41,559.30		
	$ 40.00	STIPEND PER MONTH (PHONE) X 12 MONTHS =			$480.00		
	RECREATION COORDINATOR - (AMAYA) STEP 2/3 (Annv. 5/18)						
{4901}	$2,262.00	x	24	PAY PERIODS =	$54,288.00	59,518	
{5146}	$2,375.08	x	2	PAY PERIODS =	$4,750.16		
	$ 40.00	STIPEND PER MONTH (PHONE) X 12 MONTHS =			$480.00		
	RECREATION COORDINATOR - (KELLY) STEP 4 (Anniv. 7/1)						
{5403}	$2,493.70	x	26	PAY PERIODS =	$64,836.20	65,316	
	$ 40.00	STIPEND PER MONTH (PHONE) X 12 MONTHS =			$480.00		
	RECREATION SITE COORDINATOR SPECIALIST -						
{4734}	$0.00	x	26	PAY PERIODS =	$0.00	0	
	$ -	STIPEND PER MONTH (PHONE) X 12 MONTHS =			$0.00		
		Total Full Time Salaries				**$352,568**	
	PART TIME RECREATION STAFF				$502,229		
	PART-TIME OFFICE ASSISTANT						
	$22.00	x	30 HRS PER WEEK x 52 WEEKS =		$0		
	PART-TIME SALARIES				$502,229		
		Total Part Time Salaries				**$502,229**	
	TOTAL RECREATION SALARIES						**$854,797**

RECREATION BENEFITS

EMPLOYEE	**RETIREMENT**						
4	$352,568	x	8.000%	=	$28,205.47	$28,205	
	OASDI						
	$854,797	x	7.65%	=	$65,392.00	$65,392	
	INSURANCE					$34,296	
	Medical						
4	$2,387.53	x		7 MOS =	$16,712.71		
4	$2,626.29	x		5 MOS =	$13,131.45		
					$29,844.16		
	Dental						
4	$ 85.50	x		6 MOS =	$2,052.00		
4	$ 100.00	x		6 MOS =	$2,400.00		
					$4,452.00		
	WORKER'S COMP						
	$854,797	x	1.70%	=	$14,531.56	$12,519	
(VOL.)	$1,500	x	1.70%	=	$25.50		
					$14,557.06		
	Experience Modification			x	0.86		
					$12,519.07		
	UNEMPLOYMENT						
	$507,349	x	3.50%	=	$17,757.22	$17,757	
		Total Recreation Benefits					**$158,170**
TOTAL RECREATION SALARIES AND BENEFITS							**$1,012,967**

FINAL BUDGET FY2026/2027 MAINTENANCE SALARIES & BENEFITS

MAINTENANCE DIVISION

FULL TIME SALARIES

	PARK SUPERINTENDENT - (KEVIN) STEP 5 (Hired 12/2)(Anniv 7/1)						
{9528}	$4,397.54	x	26	PAY PERIODS =	$114,336.04	$114,816	
	$ 40.00	STIPEND PER MONTH (PHONE) x 12 MONTHS =			$480.00		
	PARK SUPERVISOR - (SERGIO) STEP 6 (7/1)						
{7909}	$3,650.31	x	26	PAY PERIODS =	$94,908.06	$95,388	
	$ 40.00	STIPEND PER MONTH (PHONE) x 12 MONTHS =			$480.00		
	MAINTENANCE WORKER II - (BARRY) STEP 4 (ANNIV. 7/1)						
{5540}	$2,556.93	x	26	PAY PERIODS =	$66,480.18	$66,960	
	$ 40.00	STIPEND PER MONTH (PHONE) x 12 MONTHS =			$480.00		
	MAINTENANCE WORKER II - (LARRY) STEP 4 (ANNIV. 7/1)						
{5540}	$2,556.93	x	26	PAY PERIODS =	$66,480.18	$66,960	
	$ 40.00	STIPEND PER MONTH (PHONE) x 12 MONTHS =			$480.00		
	MAINTENANCE PERSON - (RODNEY) STEP 6 (ANNV. 7/1)						
{5179}	$2,390.31	x	7	PAY PERIODS =	$16,732.17	$16,852	
	$ 40.00	STIPEND PER MONTH (PHONE) x 3 MONTHS =			$120.00		
	MAINTENANCE PERSON - SIMMONS - STEP 6 (ANNV. 7/1)						
{5179}	$2,390.31	x	26	PAY PERIODS =	$62,148.06	$62,268	
	$ 40.00	STIPEND PER MONTH (PHONE) x 12 MONTHS =			$120.00		
	MAINTENANCE PERSON - CHARLES - STEP 4 (ANNV. 7/1)						
{4697}	$2,167.85	x	26	PAY PERIODS =	$56,364.10	$56,844	
	$ 40.00	STIPEND PER MONTH (PHONE) x 12 MONTHS =			$480.00		
{4260}	MAINTENANCE PERSON - - STEP 2						
	$1,966.16	x	26	PAY PERIODS =	$51,120.16	$51,600	
	$ 40.00	STIPEND PER MONTH (PHONE) x 12 MONTHS =			$480.00		
{4932}	MAINTENANCE PERSON - - STEP 5						
	$2,276.31	x	26	PAY PERIODS =	$59,184.06	$59,664	
	$ 40.00	STIPEND PER MONTH (PHONE) x 12 MONTHS =			$480.00		
		Total Full Time Salaries				**$591,353**	

PART TIME SALARIES

BUILDING MONITORS					
$19.00	x 50 HRS PER WEEK x 52 WEEKS =	$49,400.00	$49,400		
MAINTEANCE WORKER					
$20.00	x 32 HRS PER WEEK x 52 WEEKS =	$33,280.00	$33,280		
	Total Part Time Salaries		**$82,680**		
TOTAL MAINTENANCE SALARIES				**$674,033**	

MAINTENANCE BENEFITS

EMPLOYEE	RETIREMENT						
9	$591,353	x	8.000%	=	$47,308.24	$47,308	
	OASDI						
	$674,033	x	7.65%	=	$51,563.53	$51,564	
	INSURANCE					$112,265	
	Medical						
8	$7,904.98	x		7 MOS =	$55,334.86		
8	$8,695.48	x		5 MOS =	$43,477.40		
					$98,812.26		
1	$0.00	x		0 MOS =	$0.00		
1	$1,416.34	x		3 MOS =	$4,249.02		
					$4,249.02		
	Dental						
8	$ 85.50	x		6 MOS =	$4,104.00		
8	$ 100.00	x		6 MOS =	$4,800.00		
					$8,904.00		
1	$ 85.50	x		0 MOS =	$0.00		
1	$ 100.00	x		3 MOS =	$300.00		
					$300.00		
	WORKER'S COMP						
	$674,033	x	11.25%	=	$75,828.71		
(VOL.)	$0	x	11.25%	=	$0.00		
					$75,828.71		
	Experience Modification			x	0.86		
					$65,212.69	$65,213	
	UNEMPLOYMENT						
	$77,000.00	x	3.50%	=	$2,695.00	$2,695	
	Total Maintenance Benefits						**$279,045**
TOTAL MAINTENANCE AND BENEFITS							**$953,077**

ADMINISTRATION
FINAL BUDGET FY2026/2027 SERVICES AND SUPPLIES

CODE	CLASSIFICATION	BUDGET	DESCRIPTION
2005	Adv/Leg Notice	1,000	Legal posting requir3ements, ads, etc.
2022	Books/Periodicals	200	Federal/State legal posting requirements.
2029	Bus./Conf Exp	10,000	Board/Staff Conferences and Workshops
2035	Educ/Trng.	5,000	Board and Staff Training
2039	Empl Trans-Mileage	1,000	Board and Administrator mileage reimb.
2051	Insurance	160,973	District liability insurance (CAPRI)
2061	Memberships	17,900	CPRS, CARPD, CSDA andLAFCo
2076	Office Supplies	12,000	Office supplies and equipment
2081	Postage	900	Postage (Stamps)
2085	Printing	1,500	Letterhead and other printing needs
2197	Telephone/Teleg	18,000	Phone service and Comcast
2261	Office Equip Mtnc	13,868	Service/repairs for office equipment, Computers
2275	Rents & Leases	13,000	Copier, Phone and County (Compass), Quickbooks
2332	Food Supplies	2,500	Coffee, supplies for interviews & District events
2444	Medical Supplies	500	District medical supplies
2505	Accounting Svc	60,000	District audit fees and County Admini Fees
2531	Legal Services	20,000	BKS Legal Service
2591	Other Prof Services	16,500	Software costs (Adobe/Zoom/Microsoft,Streamline(web page)(5520),ASCAP(500), Consultants(10,500);
2819	Registration Svcs	35,000	Election Cost
2898	Other Oper Exp	6,600	Imprest Cash (Petty Cash), Visa and Active Net Charges
2000	**TOTAL**	**396,441**	
Fixed Assets			
4202	Struct & Imp	700,000	Sierra Creek - Prop68/In-Lieu
4303	Office Equipment	0	Commercial Storage Stands
4000	**TOTAL**	**700,000**	
	GRAND TOTAL:	**1,096,441**	

RECREATION
FINAL BUDGET FY2026/2027 SERVICES AND SUPPLIES

CODE	CLASSIFICATION	BUDGET	DESCRIPTION
2029	Bus./Conf Exp	6,000	Professional Conference
2035	Educ/Trng	1,500	Employee classes, trainings, Active Net Course
2039	Empl Trans	3,000	Employee mileage reimbursement
2061	Memberships	750	CPRS (4 staff) + Misc. Memberships
2076	Office Sups	2,500	Division office supplies
2081	Postage	27,000	(4) quarterly post card mailings to all NH res
2085	Printing	4,000	(4) Recreation guides/Misc.
2197	Tele & Teleg	2,500	Cell Phone
2261	Off Equip Mtnc Svc	10,000	Community Center Redesign
2314	Clothing	7,500	Staff clothing and program participation t-shirts
2332	Food Sups	13,500	Program, events, staff trainings, and misc.
2444	Medical Sups	3,500	First aid supplies, First Aid Training Supplies
2591	Other Prof Svcs	14,000	Employee fingerprinting, cell phone bill, marketing materials, "When I Work" program and Canva, Advertising
2851	Recreation Svcs	40,000	Event vendors, program presentation, event attractions, misc.
2852	Recreation Sups	23,000	Program supplies, crafts, small equipment, sports materials, program awards
2871	Transportation	4,000	Program/senior event/field trip transportation
2000	**TOTAL**	**162,750**	
Fixed Assets			
4202	Struct & Imp	55,142	Shade Structor @Capehart
4000	**TOTAL**	**55,142**	
	GRAND TOTAL:	**217,892**	

MAINTENANCE
FINAL BUDGET FY2026/2027 SERVICES AND SUPPLIES

CODE	CLASSIFICATION	BUDGET	DESCRIPTION
2029	Bus & Conf Exp	3,000	MMS Tuition
2035	Educ/Trng	5,000	MMS Tuition
2039	Empl Trans	250	Superintendent mileage reimbursement
2061	Memberships	150	CPRS (1)
2076	Office Supplies	1,300	Office Supplies
2104	Agri/Hort	5,000	Landscape material, trees, plants, groundcover
2111	Bldg Mtnc Svcs	4,000	Locksmith, keys, and repairs to doors
2112	Bldg Mtnc Sups	13,000	Facility and Park Supplies
2122	Chemical Sups	4,500	Fertilizer, pesticides and herbicides
2131	Elec Sys Svc	5,000	Misc Mechanical repairs
2132	Elec Sys Sup	4,000	Electrical Supplies
2142	Land Imp Sup	30,000	Fibar replacement, irrigation supplies and pipe repairs
2162	Paint Sups	1,500	Interior/exterior paint projects
2168	Plumbing	10,000	Indoor/Outdoor facility plumbing needs
2191	Electricity	65,000	All indoor and outdoor facilities
2192	Nat'l Gas	7,000	Natural Gas at Strizek, District Offices and Capehart facilities
2193	Refuse	25,000	Trash removal at all district facilities and dump station fees
2195	Sewer	7,000	District facilities and buildings
2197	Telephone	4,000	T-Mobile
2198	Water	125,000	Irrigation and water
2205	Auto Mtnc Svc	10,000	Trailer and vehicle repairs
2211	Constr Equip Svc	6,000	Mowers and equipment repairs
2226	Expend Tools	6,000	Trimmers, blowers, hedge clippers, small tools, etc.
2236	Fuels & Lubes	10,000	District fuel costs
2275	Rents & Leases	17,000	Security systems, fire alarms, equipment and other rentals.
2281	Shop Equip Svc	2,000	Small Tool Repairs
2292	Other Equip Sups	25,000	Playground equipment replacement parts
2314	Clothing	6,000	Staff clothing and boots
2322	Custodial Sups	22,500	Cleaning Supplies
2444	Medical Sups	300	First Aid Supplies
2591	Other Prof Svcs	150,000	Permits, inspections, backflow certifications, pest control, weed abatement, employee
			finger printing, tree maintenance, Hazmat permits, park police security, etc.
2898	Other Oper Exp	0	Imprest Cash (Petty Cash)
2000	**TOTAL**	**574,500**	

FINAL BUDGET FY2026/2027 SERVICES AND SUPPLIES

CODE	CLASSIFICATION	BUDGET	DESCRIPTION
FIXED ASSETS			
4201	Building Improvement	463,135	Recreation Center Roof, CC Flooring, Electrical Upgrade, Capehart Roof Rep.
4202	Structure Improvement	40,000	ADA projects
4303	Equipment	130,000	Mower or other machines
4000	**TOTAL FIXED ASSETS**	**633,135**	
	GRAND TOTAL:	**1,207,635**	

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

FY2026-2027 FULL-TIME SALARY SCALE

TITLE:	I	II	III	IV	V	VI	VII	VIII
ADMINISTRATOR*	8,485	8,909	9,355	9,823	10,314	10,829	11,371	11,940
DISTRICT ADMINISTRATOR EMERITUS	10,904	11,450	12,022	12,623	13,254	13,917	14,613	15,344
PARK SUPERINTENDENT	7,839	8,231	8,642	9,075	9,528	10,005	10,505	11,030
REC. SUPERINTENDENT	7,839	8,231	8,642	9,075	9,528	10,005	10,505	11,030
ADMIN. SERVICES MANAGER	6,970	7,319	7,685	8,069	8,472	8,896	9,341	9,808
RECREATION SUPERVISOR	6,197	6,507	6,832	7,174	7,532	7,909	8,304	8,720
PARK SUPERVISOR	6,197	6,507	6,832	7,174	7,532	7,909	8,304	8,720
OFFICE ASSISTANT	4,343	4,560	4,788	5,027	5,279	5,543	5,820	6,111
ADMINISTRATIVE SERV. COORD	5,425	5,696	5,981	6,280	6,594	6,924	7,270	7,633
RECREATION COORDINATOR	4,667	4,901	5,146	5,403	5,673	5,957	6,255	6,567
RECREATION SPECIALIST	4,508	4,734	4,970	5,219	5,480	5,754	6,041	6,343
MAINTENANCE WORKER II	4,786	5,025	5,276	5,540	5,817	6,108	6,413	6,734
MAINTENANCE WORKER	4,058	4,260	4,474	4,697	4,932	5,179	5,438	5,709

***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 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

FY2026-2027 FULL-TIME SALARY SCALE

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

Martin Luther King's Birth day	Personal Holiday
Lincoln's Birthday	Veteran's Day
Washington Birthday	Thanksgiving Day
César Chávez Day	Day After Thanksgiving
Memorial Day	Christmas Eve
Juneteenth	Christmas Day
Independence day	New Year's Eve
Labor Day	New Year's Day

EFFECTIVE: 7/1/2026

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

FY2026/2027 PART-TIME SALARY SCALE

POSITION	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
RECREATION DIVISION					
OFFICE ASSISTANT	$21/HR	$21.50/HR	$22/HR	$22.50/HR	$23/HR
SITE COORDINATOR - SPORTS	$21/HR	$21.50/HR	$22/HR	$22.50/HR	$23/HR
SITE COORDINATOR - DAYCARE	$21/HR	$21.50/HR	$22/HR	$22.50/HR	$23/HR
SR. COORDINATOR (HARVEST TIME)	$23/HR	$23.50/HR	$24/HR	$24.50/HR	$25/HR
AQUATICS					
HEAD SWIM COACH	$5000/ stipend per season				
ASSISTANT SWIM COACH	$3000/ stipend per season				
POOL MANAGER	$24.50/HR	$25/HR	$25.50/HR	$26/HR	$26.50/HR
SENIRO LIFEGUARD	$22/HR	$22.50/HR	$23/HR	$23.50/HR	$24.00/HR
LIFEGUARD	$19.50/HR	$20/HR	$20.50/HR	$21/HR	$21.50/HR
SWIM INSTRUCTOR	$19.50/HR	$20/HR	$20.50/HR	$21/HR	$21.50/HR
RECREATION					
RECREATION LEADER	$18.50/HR	$19/HR	$19.50/HR	$20/HR	$20.50/HR
RECREATION AIDE	$17.00/HR	$17.50/HR	$18.00/HR	$18.50/HR	$19/HR
INSTRUCTOR RATE	$25/HR	$25.50/HR	$26/HR	$26.50/HR	$27/HR
YOUTH SPORTS OFFICIAL/REFEREE	$25per game	$25.50per game	$26per game	$26.50per game	$27per game
ADULT SPORTS OFFICIAL/REFEREE	$25per game	$25.50per game	$26per game	$26.50per game	$27per game
SOCCER OFFICIAL	$25per game	$25.50per game	$26per game	$26.50per game	$27per game
MAINTENANCE DIVISION					
LEAD FACILITY MONITOR/CUSTODIAN	$21/HR	21.50/HR	$22/HR	$22.50/HR	$23/HR
MAINTENANCE WORKER (P.T.)	$18.50/HR	$19/HR	$19.50/HR	$20/HR	$20.50/HR
BUILDING MONITOR	$18.50/HR	$19/HR	$19.50/HR	$20/HR	$20.50/HR
SEASONAL PARKS MAINTENANCE	$18.50/HR	$19/HR	$19.50/HR	$20/HR	$20.50/HR
ADMINISTRATION DIVISION					
OFFICE RECEPTIONIST	$21/HR	$21.50/HR	$22/HR	$22.50/HR	$23/HR

***DIVISION HEADS CAN APPOINT UP TO STEP 2. APPOINTMENT ABOVE STEP 2 REQUIRES ADMINISTRATOR APPROVAL.**

Effective July 1, 2026

Revised: 6/11/2026

NORTH HIGHLANDS RECREATION AND PARK DISTRICT
PROGRAM FEES AND CHARGES

PROGRAM — **2026/27 FEES**

ADULT CLASSES/SPORTS LEAGUES	Program Fees	Notes
Basketball League	$ 220.00	Tean
Basketball Open Gym (Spring)	$ -	-
Coed Volleyball (Year-Round)	$ 190.00	Tean
Cornhole Even (Summer)*	$ -	-
Per Player Sports Leagues	$ 26.00	Participants
Pickleball (Year-Round)	$ 10.00	Participants
Volleyball Open Gym (Summer)	$ -	Participants

AQUATICS	Program Fees	Notes
Swim Lessons	$ 78.00	Participants
Family Swim	$ 5.00	Participants

CONTRACTOR RATES	Contractor Rates	Notes
District 80%	20.00%	
District 70%	30.00%	
District 60%	40.00%	

District Varied Percentage - Staff hold the right to modify contractor rates

DAYCARE PROGRAMS	Program Fees	Notes
Expanded Learning (Dragon'sDen)	$ 28.00	Daily/Participant
Seasonal Camps (5 days)	$ 128.00	Participants
Seasonal Camps (4 days)	$ 102.00	Participants
Seasonal Camps (3 days)	$ 78.00	Participants
Seasonal Camps (2 days)	$ 51.00	Participants
Late Pick Up Fee (ALL CAMPS)	$10.00	Every 15 min.

***$10 charge for every 15 minutes**

FACILITY RENTALS

BUILDING RENTALS	Rental Fees	Notes
Community Center - Non Profit	$ 81.00	Hourly
Community Center - Private	$ 92.00	Hourly
Recreation Center - Non Profit	$ 60.00	Hourly
Recreation Center - Private	$ 71.00	Hourly

FIELD RENTALS		
Field Rental - Brock Park	$ 25.00	Hourly
Field Rental - Brock Park for Profit	$ 45.00	Hourly

PROGRAM — **2026/27 FEES**

FREEDOM PARK RENTALS	Rental Fees	Notes
Freedom Park (Aardvark & Roger Dickenson)	$ 160.00	Daily
Freedom Park (Constellation & Star Fighter)	$ 130.00	Daily
Freedom Park (Liberator)	$ 110.00	Daily
Special Use Event	$ 710.00	Event

GYM RENTALS	Rental Fees	Notes
Capehart	$ 65.00	no subsidy
Capehart for Profit*	$ 85.00	no subsidy
Ridgepoint	$ 45.00	no subsidy
Ridgepoint for Profit*	$ 65.00	no subsidy
Birthday Parties (20 Kids or less)	$ 150.00	Party

OTHER FACILITY RENTAL FEES	Rental Fees	Notes
Building Rental - Deposit - Community & Recreation	$ 500.00	Rental
Building Rental - Alcohol Use Fee for both buildings	$ 100.00	Rental
Building Rental - Crab Feed (Extra Dumpster Fee)	$ 75.00	Rental
Building rental - Non-Resident Fee	$ 50.00	Rental
Building Rental - Security Guard	$ 55.00	Hourly
Building Rental - Security Guard O.T.*	$ 82.50	Hourly
Building Rental - Second Building Monitor	$ 20.00	Hourly
Gym rentals - Scoreboard Use	$ 20.00	Hourly
Gym rentals - Scorekeeper	$ 20.00	Hourly
Gym rentals - Deposit	$ 130.00	Rental
Gym rentals - Volleyball Equipment	$ 35.00	Hourly

SENIOR PROGRAMS	Rental Fees	Notes
Apreciation Brunch (Summers)	$ -	-
Bingo (Year-Round)	$ -	-
Field Trips (Fall, Spring)	$35, $40, $45	Participants
Game Day (Year-Round)	$ -	-
Harvestime (Year-Round)	$ -	-
Pickleball (Year-Round)	$ -	-
Senior Dance (Year-Round)	$ -	-
Senior Movie Days (Year-Round)	$ -	-

PROGRAM	2026/27 FEES	
SPECIAL INTEREST	**Program Fees**	**Notes**
Breakfas with Santa (Winter)	$ 8.00	Participants
Community Ofrenda (Fall)	$ -	Participants
Cupid's Crew Valentine Dance (Winter)	$ 8.00	Participants
Halloween Extravaganza (Fall)	$ 40.00	Vendors
Holiday Extravaganza (Winter)	$ 40.00	Vendors
Movie in The Park	$ -	-
Park Spotlight Mini Events (Year Round)	$ -	-
Pickleball & Pals (Spring)	$ 8.00	Vendors
Rockin' Around North Highlands (Winter)	$ -	-
Spring Extravaganza (Spring)	$ 40.00	Vendors
Touch A Truck (Fall)	$ -	-
TEENS	**Program Fees**	**Notes**
Cooking Series (Year-Round)	$ 25.00	Participants
Counsleing Services (Fall/Winter)	$ 42.00	Participants
Dance Series (Year-Round)	$ 42.00	Participants
H.Y.P.E. (Summer)	$ -	Participants
Life skills Serice (Year-Round)	$ -	Participants
Teen Night (Year-Round)	$ 8.00	Participants
Volleyballs Skills & Drills (Fall)	$ 55.00	Participants
TODDLER PROGRAMS	**Program Fees**	**Notes**
Tot Spots Series (3-day)	$ 25.00	Participants

PROGRAM	2026/27 FEES	
YOUTH PROGRAMS	**Program Fees**	**Notes**
2/3 Grade Youth Basketball (Winter)	$ 78.00	Participants
4/5 Grade Youth Baskeball (Winter)	$ 78.00	Participants
6/7 Grade Youth Baskeball (Winter)	$ 78.00	Participants
Cheer (Winter)	$ 56.00	Participants
Contractor - Dance (Year-Round)	$ 42.00	Participants
Cooking Series (Year-Round)	$ 25.00	Participants
Dogeball (Spring)	$ 58.00	Participants
Flag Football (Fall)	$ 58.00	Participants
Hobby Hop (Year-Roung)	$ 25.00	Participants
Open Gym (Winter)	$ -	Participants
Pee Wee Basketball	$ 55.00	Participants
Pee Wee Sports (Soccor, B-Bal, T-Ball	$ 38.00	Participants
Workshops (Future Programing)	$ 25.00	Participants

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

Resolution #659
APPROPRIATIONS LIMIT SCHEDULE

FISCAL YEAR 2026/2027
NORTH HIGHLANDS RECREATION AND PARK DISTRICT

WHEREAS, the voters of the State of California on November 6, 1979 added Article XIIIB to the State Constitution placing various limitations on the appropriations of the State and local governments; and

WHEREAS, Article XIIIB provides that the appropriations limit of Fiscal Year 2026-2027 is calculated by adjusting the base year appropriations limit of Fiscal Year 2025-2026 for changes in the living and population, said calculations attached hereto and by this reference incorporated herein; and

WHEREAS, the District has complied with the provisions of Article XIIIB and Section 7900 et seq. of the Government Code in determining the appropriations limit for the Fiscal Year 1978-79;

NOW, THEREFORE, the Board does resolve as follows:

Section 1. The appropriation limit in the Fiscal Year 2026-2027 shall be $9,909,331.89 for the District.

Joanna McVay
Chairperson, Board of Directors

AYES:
NAYS:
ABSTAIN:
ABSENT:

Revised 2025/2026 Appropriations	$9,386,503.63

2026-20275 calculations

Per Capita Income Change	= 1.0495%
Populations Change for County	x= <u>1.0059%</u>
	= 1.0557%

$9,386,503.63 x 1.0557% = $9,909,331.89

Appropriation Limit for 2026/2027 - $9,909,331.89

RESOLUTION #660

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) FINAL BUDGET

WHEREAS, hearings have been terminated during which time all additions and deletions to the proposed budget for Fiscal Year 2026-2027 were made, and

THEREFORE, IT IS HEREBY RESOLVED in accordance with Section 29089 of the Government Code, the proposed Final Budget for Fiscal Year 2026-2027 be and is hereby adopted in accordance with the following:

(1) Salaries and employee benefits	$ 80,366
(2) Services and supplies	$ 79,282
(3) Other Charges	$
(4) Fixed Assets:	
(A) Land	$
(B) Structures and Improvements	$ 4,000
(C) Equipment	$
(5) Expenditure Transfer	$
(6) Contingencies	$ 7,399
(7) Provision for reserve increases	$ 21,356
TOTAL BUDGET REQUIREMENTS:	$ 192,403

BE IT FURTHER RESOLVED that the means of financing the expenditure program will be monies derived from Revenue to Accrue, Fund Balance Available, and Property Taxes.

BE IT FURTHER RESOLVED that the proposed 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.

____
Joanna McVay
Chairperson, Board of Directors

AYES:
NAYS:
ABSTAIN:
ABSENT:

2026-2027 FISCAL YEAR FINAL
NORTH HIGHLANDS RECREATION AND PARK DISTRICT COMMUNITY FACILITY DISTRICT NO. 2016-01 ELVERTA PARK

CODE	CLASSIFICATION	ACTUAL 2021/2022	ACTUAL 2022/2023	ACTUAL 2023/2024	ACTUAL 2024/2025	ACTUAL 2025/2026	PRELIMINARY 2026/2025	FINAL 2026/2025
94941000		322.00	2,272.00	3,916.00	4,061.00	3,885.00	3,500.00	3,500.00
	TOTAL	**322.00**	**2,272.00**	**3,916.00**	**4,061.00**	**3,885.00**	**3,500.00**	**3,500.00**
96960300	Special Assessment	121,271.94	127,907.35	133,945.50	137,019.73	138,878.32	144,272.00	144,272.00
	TOTAL	**121,271.94**	**127,907.35**	**133,945.50**	**137,019.73**	**138,878.32**	**144,272.00**	**144,272.00**
97979000	Misc Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL	0	0	0	0	**0**	**0**	**0**
	GRAND TOTAL	**121,593.94**	**130,179.35**	**137,861.50**	**141,080.73**	**142,763.32**	**147,772.00**	**147,772.00**
7400000	CARRY OVER* Unreserved Fund Balance	59,642.00	52,643.99	45,834.50	39,561.78	42,776.22	33,144	44,631
	GRAND TOTAL	**181,235.94**	**182,823.34**	**183,696.00**	**180,642.51**	**185,539.54**	**180,916**	**192,403**
							OLD	NEW
	CFD - Elverta Park Reserve				(FY2026/27)	$ 21,356.00	**$ 109,156.22**	**$ 130,512.22**

2026-2027 FISCAL YEAR FINAL
NORTH HIGHLANDS RECREATION AND PARK DISTRICT COMMUNITY FACILITY DISTRICT NO. 2016-01 ELVERTA PARK

CODE	CLASSIFICATION	ACTUAL 2022/2023	ACTUAL 2022/2023	ACTUAL 2024/2025	ACTUAL 2025/2026	PRELIM 2026/2027	FINAL 2026/2027	ADMIN	REC	MTNC
Salaries and Employee Benefits										
1110	Sal & Wages, FT	33,885	37,568	39,050	42,145	45,557	45,557	0	0	45,557
1122	Sal & Wages, PT	11,934	11,658	14,210	9,794	10,000	10,000	0	0	10,000
1210	Retirement	2,766	3,005	3,124	3,372	3,645	3,645	0	0	3,645
1220	OASDI	3,543	3,766	4,074	3,973	4,250	4,250	0	0	4,250
1230	Insurance	6,223	9,438	10,633	11,690	12,049	12,049	0	0	12,049
1240	Worker's Comp.	1,900	6,396	6,573	7,922	5,449	4,375	0	0	4,375
1250	Unemployment	174	239	112	112	490	490	0	0	490
1000	**TOTAL**	**60,425**	**72,070**	**77,777**	**79,009**	**81,440**	**80,366**	**0**	**0**	**80,366**
Services & Supplies										
2005	Adv/Legal Notice	155	200	0	200	200	200	200	0	0
2104	Agri/Hort Sups	717	1,503	0	65	3,000	3,000	0	0	3,000
2111	Bldg. Mtnc. Svcs	0	0	0	0	200	200	0	0	200
2122	Chemical Supplies	0	0	0	0	150	150	0	0	150
2142	Land Imp Supplies	0	1,600	0	975	2,000	2,000	0	0	2,000
2191	Electricity	788	892	953	1,016	1,000	1,000	0	0	1,000
2193	Refuse	900	1,200	1,100	1,000	1,000	1,000	0	0	1,000
2198	Water	23,616	21,905	32,595	40,585	50,000	50,000	0	0	50,000
2205	Auto Mtnc Svc	0	429	556	0	700	700	0	0	700
2211	Constr Equp Serv.	0	0	0	0	100	100	0	0	100
2226	Expend Tools	300	297	0	0	300	300	0	0	300
2236	Fuels & Lubes	822	1,500	2,000	2,000	2,000	2,000	0	0	2,000
2275	Rents & Leases	0	0	0	0	0	0	0	0	0
2281	Shop Equip Serv.	0	0	0	0	0	0	0	0	0
2292	Other Equip Sups	0	209	0	2,212	2,000	2,000	0	0	2,000
2314	Clothing	0	200	0	0	300	300	0	0	300
2444	Medical Sups	0	100	0	0	200	200	0	0	200
2505	Accounting	1,500	1,500	2,500	2,500	2,500	2,500	2,500	0	0
2591	Other Prof Svc	10,014	9,409	9,695	9,986	13,632	13,632	10,632	0	3,000
2000	**TOTAL**	**38,812**	**40,944**	**49,399**	**60,539**	**79,282**	**79,282**	**13,332**	**0**	**65,950**

CODE	CLASSIFICATION	ACTUAL 2022/2023	ACTUAL 2023/2024	ACTUAL 2024/2025	ACTUAL 2025/2026	PRELIM 2026/2027	FINAL 2026/2027	ADMIN	REC	MTNC
FIXED ASSETS										
4201	Building Imp.	0	0	0	0	0	0	0	0	0
4202	Struct & Imp	0	1,000	0	0	4,000	4,000	0	0	4,000
4200	**TOTAL**	**0**	**1,000**	**0**	**0**	**4,000**	**4,000**	**0**	**0**	**4,000**
4303	Equip	0	0	0	0	0	0	0	0	0
4300	**TOTAL**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
4000	**TOTAL**	**0**	**1,000**	**0**	**0**	**4,000**	**4,000**	**0**	**0**	**4,000**
	TOTAL	**99,237**	**114,014**	**127,176**	**139,548**	**164,722**	**163,648**	**13,332**	**0**	**150,316**
	CONTINGENCY	0	0	0	0	**$16,195**	**$7,399**			
	RESERVE	0	0	0	0	**$0**	**$21,356**			
		99,237	**114,014**	**127,176**	**139,548**	**180,916**	**192,403**			

2026-2027 FISCAL YEAR FINAL

NORTH HIGHLANDS RECREATION AND PARK DISTRICT COMMUNITY FACILITY DISTRICT NO. 2016-01 ELVERTA PARK

MAINTENANCE DIVISION

FULL TIME SALARIES

	MAINTENANCE PERSON - STEP 6						
{5154}	$2,378.77	x	19	PAY PERIODS =	$45,196.63	$45,557	
	$ 40.00	STIPEND PER MONTH (PHONE) X 9 MONTHS =			$360.00		
	PART TIME SEASONAL MAINTENANCE WORKER				$10,000.00		
						$10,000	
	TOTAL FULL-TIME & PART-TIME SALARIES:						**$55,557**

MAINTENANCE BENEFITS

EMPLOYEE	**RETIREMENT**						
1	$45,557	x	8.000%	=	$3,644.53	**$3,645**	
	OASDI						
	$55,557	x	7.65%	=	$4,250.08	**$4,250**	
	INSURANCE					**$12,049**	
	Medical						
1	$1,192.26	x	1x	5 MOS =	$5,961.30		
1	$1,311.49	x	1x	4 MOS =	$5,245.96		
					$11,207.26		
	Dental						
1	$ 85.50	x	1x	4 MOS =	$342.00		
1	$ 100.00	x	1x	5 MOS =	$500.00		
					$842.00		
	WORKER'S COMP						
	$55,557	x	11.25%	=	$6,250.12		
(VOL.)	$0	x	11.25%	=	$0.00		
					$6,250.12		
	Experience Modification			x	0.86		
					$4,375.10	**$4,375**	
	UNEMPLOYMENT						
	$14,000.00	x	3.50%	=	$490.00	**$490**	
	Total Maintenance Benefits						**$24,810**
TOTAL CHERRY BLOSSOM SALARIES AND BENEFITS							**$80,366**

ADMINISTRATION SERVICES FY 2026/2027 FINAL BUDGET
NORTH HIGHLANDS RECREATION AND PARK DISTRICT COMMUNITY FACILITY DISTRICT NO. 2016-01 ELVERTA PARK

CODE	CLASSIFICATION	BUDGET	DESCRIPTION
2005	Adv/Legal Notice	200	Legal Notice
2505	Accounting	2,500	Cherry Blossom Audit
2591	Other Prof Svcs	10,632	SCI fees(10512); Levies(120)
2000	**TOTAL**	**13,332**	
FIXED ASSETS			
4303	Equipment	0	
4000	**TOTAL FIXED ASSETS**	**0**	

MAINTENANCE SERVICES FY 2026/2027 FINAL BUDGET
NORTH HIGHLANDS RECREATION AND PARK DISTRICT COMMUNITY FACILITY DISTRICT NO. 2016-01 ELVERTA PARK

CODE	CLASSIFICATION	BUDGET	DESCRIPTION
2104	Agri/Hort	3,000	Landscape material
2111	Bldg Mtnc Svcs	200	
2122	Chemical Supplies	150	
2142	Land Imp Sup	2,000	
2191	Electricity	1,000	Electricity (parks,lights,bldgs)
2193	Refuse	1,000	Trash removal;dump station
2198	Water	50,000	Water parks & facilities
2205	Auto Mtnc Svc	700	Maintenance Vehicles/Mowers
2211	Constr Equip Serv.	100	
2226	Expend Tools	300	
2236	Fuels & Lubes	2,000	Vehicles/Mowers
2275	Rents & Leases	0	
2281	Shop Equip Serv	0	
2292	Other Equip Sups	2,000	
2314	Clothing	300	
2444	Medical	200	
2591	Other Prof Svcs	3,000	
2000	**TOTAL**	**65,950**	
FIXED ASSETS			
4201	Building Improvement	0	
4202	Structure Improvement	4,000	
4303	Equipment	0	
4000	**TOTAL FIXED ASSETS**	**4,000**	
	GRAND TOTAL:	69,950	

BOARD MEMBER TRAINING REQUIREMENTS

Ethics, Sexual Harassment Prevention, and Fiscal & Financial Training

Summary of Training Requirements

The following chart provides a consolidated reference for the principal recurring training requirements applicable to District Board members.

Ethics — AB 1234, as amended by SB 827	2 hours	Within six months of taking office for service beginning on or after January 1, 2026	Every two years
Sexual Harassment Prevention — AB 1661	2 hours	Within six months of taking office	Every two years
Fiscal & Financial — SB 827	2 hours	Officials serving before January 1, 2026: before January 1, 2028. Officials beginning service on or after January 1, 2026: within six months	Every two years

CSDA

Knowledge Base Form

Subject: Ethics & Sexual Harassment Training

Question: Who is required to attend ethics training?

Answer: "The basic thrust of AB 1234 is to require covered officials...to take two hours of training in ethics principles and laws every two years.[1]

Basically, the requirement applies to those elected or appointed officials who are compensated for their service or reimbursed for their expenses (including meeting stipends).[2] The specific trigger for this requirement is whether the agency either compensates or reimburses expenses for members of any of its Brown Act covered bodies; if it does, then all elected and appointed "local agency officials" (as defined) must receive this training.[3] "Local agency official" means any member of a legislative body or any elected local agency official who receives compensation or expense reimbursement.[4] "Local agency" means "a city, county, city and county, charter city, charter county, charter city and county, or special district."[5] Thus the training requirement does not include agencies on which local officials serve (for example, redevelopment agency governing boards or joint powers agencies), although many such officials will likely be covered by virtue of their status with cities, counties and special districts. Note that local agencies also have the option of requiring certain employees to receive this training.[6] "

ILG State Ethics Training Requirements for Local Officials: Frequently Asked Questions (FAQs)

Question: Who is required to attend harassment prevention training?

Answer: Regarding Harassment Prevention training (AB1825, AB1661) board members and management staff (including supervisors) are required to take the two-hour mandatory training within six months of assuming a supervisory position and once every two years thereafter.

Further, SB1343 and SB 778 require employers with 5 or more employees to provide harassment prevention training to all employees. Non-supervisory employees must complete one hour of training once every two years. Seasonal employees are required to take the one-hour training within 60 days of hire.

AB 1661 — Sexual Harassment Prevention Training

Assembly Bill 1661 requires members of a local agency's governing body to complete sexual harassment prevention training when the agency provides compensation, salary, or a stipend to its officials. Because members of the District's Board of Directors receive compensation, each Director must complete at least two hours of qualifying training within six months of taking office and once every two years thereafter.

The training must address federal and state laws prohibiting sexual harassment, discrimination, and retaliation; prevention and corrective measures; remedies available to victims; and practical examples relevant to public officials. Training may be completed in person or online through a qualified provider.

A Board member serving more than one local agency is required to complete the training only once during each two-year period, but should provide proof of completion to each agency served. The District must provide written information regarding available training and retain records identifying the completion date and training provider for at least five years. These records are public records subject to disclosure.

CSDA

Knowledge Base Form

Subject:

SB 827 – New Mandates for Fiscal and Financial Training

Overview:

Senate Bill 827 introduces new training requirements for local agency officials, including those in special districts. In addition to expanding ethics training mandates, SB 827 establishes a **fiscal and financial training requirement** that agencies must prepare for.

Key Requirements:

- **Who Must Be Trained:**

  Every local agency official who commences service with a local agency on or after January 1, 2026, would be required to receive the fiscal and financial training **no later than six months from the first day of service with the local agency.** Thereafter, the local agency official must receive the training at least once every two years. Every local agency official who is in a local agency's service as of January 1, 2026, and commenced that service prior to January 1, 2026, would have to receive the fiscal and financial training before January 1, 2028, unless that official's term of office ends before January 9, 2028. Thereafter, the local agency official must receive the training at least once every two years.

- **Expanded Definition of "Local Agency Official":**

  SB 827 broadens the pool of individuals required to take the fiscal and financial training beyond those required to take ethics training; those required to take the new fiscal and financial training include:

  1. As part of their official duties, makes decisions or recommendations regarding financial administration, budgeting, or the use of public resources;
  2. Any local agency executive or or other similar administrative officer of a local agency; or
  3. Any employee designated by a local agency governing body to receive the training, not just elected officials or legislative body members.

Department heads or other similar administrative officer of a local agency individuals are now also subject to ethics training under **California Government Code § 53235**.

** Please note that the information provided in this form is intended to be general in scope only. CSDA recommends consulting with legal counsel for detailed advice pertaining to any legal questions.*

10/2025