

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT
REGULAR MEETING**

Regular Meeting of the Board of Directors
June 11, 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. May Highlights
- B. CPRS Award Presentation – Paint the Parks
- C. Parks and Facilities Report
- D. Recreation Report

4. CORRESPONDENCE

- A. Letter Dated May 12, 2026, from Jose C. Henriquez, Executive Officer of Sacramento Local Agency Formation Commission (LAFCo) re: LAFCo Budget for Fiscal Year 2026-2027.

5. REPORTS FROM STANDING COMMITTEES:

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 May 14, 2026, minutes
- B. Approval of payment of the bills for the General Fund and CFD for the month of May 2026.

7. UNFINISHED BUSINESS

- A. Westwood Monthly Update/Presentation – Karen Folsom
Board discussion

8. NEW BUSINESS

- A. Resolution #656 Approval of the General Fund 2026/2027 Fiscal Year Preliminary Budget
Board discussion/action to consider approval of the 2026/2027 Fiscal Year Preliminary Budget Resolution #656 It will be presented by the Budget, Finance, and Audit Committee Chairperson Williams.
- B. Resolution #657 Approval of the 2026/2027 Fiscal Year North Highlands Recreation and Park District Community Facility District No. 2016-01 Elverta Park Preliminary Budget
Board action to consider approval of the 2026/2027 Fiscal Year North Highlands Recreation and Park District Community Facility District No. 2016-01 Elverta Park Preliminary Budget Resolution #657. It will be presented by the Budget, Finance, and Audit Committee Chairperson Williams.

9. CHAIRPERSON'S REPORT

10. COMMENT'S 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 July 9, 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.

<https://us06web.zoom.us/j/87243508708?pwd=KD6UII9kaIvD9ZY26PBGsaCUIISpbQ.1>

Meeting ID: 872 4350 8708

Passcode: 123

North Highlands Recreation and Park District

Board Agenda

To: Joanna McVay, Chairperson
Board of Directors

From: Scott Graham, Administrator

Date: June 11, 2026

Subject: Administrator's Report

ADMINISTRATOR'S REPORT

- A. May 2026 Highlights
- B. CPRS Award Presentation
- C. Parks and Facilities Report
- D. Recreation Report/Quarterly Recreation Report

May, 2026 Highlights

- May 6: I met with Blair Aas, SCI to discuss when to implement the Lakes of Antelope CFD. It was agreed to wait until May of 2027 to determine when to implement.
- May 7: I attended a CSDA Sacramento area Chapter Planning Meeting in Rancho Cordova.
- May 12: I met with Ryan DiGuilio, TRUSD, to discuss recent events and upcoming projects.
- May 13: I met with Desirae Fox, LAFCO, to discuss a Municipal Service Review. We will meet again the week of June 15.
- May 13: I met with other Administrators and General Managers of Park and Recreation Districts in Sacramento County to discuss the implementation of SB 937.
- May 20: I attended a CARPD supported meeting with Claudia Wade, Chief of Engineering for Sacramento County and other District administrators to discuss SB 937 and the County's plan to approve the deferring of payment of developer impact fees for all special districts until new homes are occupied. I am still researching this matter and will report to the Board in the very near future.
- May 26: I met with the Budget, Finance and Audit standing committee and staff to discuss the draft preliminary budget.
- May 27 - 30: I attended the CARPD Annual Conference in Monterey. I will share a summary with the Board at the July 9 meeting.

CPRS Award Presentation

CPRS Region 1 Rep Ashika Lal will be in attendance to present an award to acting Recreation Superintendent Kayla Thayer for our Paint the Parks initiative.

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

To: Scott Graham, Administrator
From: Kevin Kelly, Park and Facilities Superintendent
Date: June 11th, 2026
Subject: Parks/Facilities Report

PARK MAINTENANCE UPDATE:

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

- Cleared the back alley for fire abatement and road improvement
- Had our equipment trailer towed for repairs
- Made changes to our mow program trailer for greater efficiency
- Performed pulley and belt maintenance on our wide area mower
- Made changes to the fleet to improve storage and towing capabilities
- Removed many limbs from storm damage
- Called Tree Tech to assess many trees within the district, work to be done
- Walked with our vendor to update the flooring in the Capehart Gym
- Reprogrammed the splash pad for operation
- Pressure washed the pavilions for weekend rentals
- Sierra Creek property was disced for fire abatement

INCIDENT/ACCIDENT REPORT UPDATE:

There was a shooting in the parking lot of the Aerospace Museum. The victim of the shooting walked into Freedom Park where the Sheriff's Department and paramedics attended to him. NHRPD staff was not notified by emergency personnel. NHRPD staff neutralized the biohazard and cleaned the site with the appropriate chemicals.

FURTHER INFORMANTION

Staff cleaned the alley behind the Corporation Yard of garbage from our neighbors and cleared the tall grass for fire abatement.

Our equipment trailer (large flatbed) broke its suspension and we had it towed to the repair shop. Once the trailer was fixed, we sent it for new tires.

Staff added string trimmer racks to the side of the trailer we use to tow our zero turn mowers. Staff also added racks for hand tools.

The pulleys on the wide area mower were cleaned and lubed and the machine was washed to remove grass build up. This improves the mowers operation.

Many of the trucks in our fleet did not have any storage. Staff removed storage boxes from one truck and spread them around to other vehicles. The vehicle that had all the storage is a V8 and it better suited to towing than the V6 trucks.

Our team removed several downed tree limbs after the high winds. Tree Tech was brought in to assess the trees in several of our parks and give us an estimate on thinning the weight on our trees.

I walked with the installer of the Gym floor at Capehart. I asked for an estimate to repair the damaged spots as well as reinforcing those areas to prevent damage in the future. I also asked for a quote to repaint the keys/center court, change the volleyball lines to white, and add in yellow pickleball lines.

The program for the splash pad was erased due to power loss. I was able to meet with our vendor and learn how to reinstall the program which is now running as it should.

The Sierra Creek property was disced to provide fire abatement. Our staff will work on the fence lines to create a finished look.

PHOTOS

Garbage Clean Up Back Alley



Broken Trailer



Updated Mow Program Trailer



Big Mower Maintenance



Truck Storage



Storm Clean Up



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



Mobile Patrol	Report ID 26-97872	P Raines
Date & Time	Location	Activity
4/27/2026 20:38	Brock Park 3730 Antelope Rd, Antelope, CA 95843	Homeless/Vagrant, Secured Gate, Suspicious Vehicle
Report Details		
<p>When I arrived on site, I noticed a vehicle in the parking lot. I continued my foot patrol and found four individuals at the pavilion and them that the park had closed and to gather their things. They left without argument. I continue my patrol. Do not see any other homeless individuals or anything suspicious. I approached the vehicle and the owner was inside. I informed him the park had closed and I would be locking the gate. He left without argument also. I locked both gates before I left.</p>		

Service Call	Report ID 26-98277	D Broussard
Date & Time	Location	Activity
4/29/2026 17:47	Community Center 6040 Watt Ave, North Highlands, CA 95660	Suspicious Activity, Suspicious Person
Report Details		
<p>I arrived at the community center checked entire property looking for a BMA on a bicycle walked around sat for about 10 minutes. Did not spot anyone meeting a description. Texted management let him know that I checked the property.</p>		

Mobile Patrol	Report ID 26-98286	J Sullivan
Date & Time	Location	Activity
4/29/2026 19:24	Sierra Creek Park Davidson Dr, Antelope, CA 95843	Homeless/Vagrant
Report Details		
<p>I arrived on site and contacted a group of individuals in the grass. I told them they needed to start packing up and leave and they complied without issues</p>		

Mobile Patrol	Report ID 26-98291	P Raines
Date & Time	Location	Activity
4/29/2026 20:32	Brock Park 3730 Antelope Rd, Antelope, CA 95843	Homeless/Vagrant, Secured Gate
Report Details		
<p>I arrived on site. There were about four vehicles in the parking lot. As soon as they saw me locking the gate they left before I could approach. I did a football park and did not see any homeless encampment. I checked out the buildings and did not see any damage or vandalism. Near one of the gates were two homeless individuals they left the park without argument. I locked both gates before I left.</p>		

Mobile Patrol	Report ID 26-98717	G Oler
Date & Time	Location	Activity
5/1/2026 22:45	Cherry Blossom Park Morello Wy, Antelope, CA 95843	Homeless/Vagrant
Report Details		
<p>At the above date and time, I arrived on site and conducted a patrol of the property. I found two homeless individuals sitting at the park with their items scattered about. I advised Officer Sullivan and made contact. They were argumentative. They eventually left the property. Continuing my patrol, I found no other signs of homeless individuals or encampments on property.</p>		

Mobile Patrol	Report ID 26-98864	P Clary
Date & Time	Location	Activity
5/2/2026 15:16	Sierra Creek Park Davidson Dr, Antelope, CA 95843	Discarded Trash/Debris
Report Details		
<p>During my patrol, I checked the area and observed patrons at the park. I did not observe any camping or criminal behavior. I found trash and debris along the wired fence near the sidewalk. I observed no other trash or property damage.</p> <p>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.</p> <p>With the site secured and nothing further, I departed the property.</p>		

Mobile Patrol	Report ID 26-99058	B Rasmussen
Date & Time	Location	Activity
5/3/2026 14:36	Sierra Creek Park Davidson Dr, Antelope, CA 95843	Illegal Camping, Vandalism
Report Details		
<p>Conducted a foot patrol of the entire park. Checked the area beneath the bridge/creek bypass and observed an abandoned encampment, including blankets, a metal sheet blocking part of a tunnel, and graffiti on the walls. I checked the area thoroughly; no individuals were present at the time of patrol. No additional issues observed.</p>		

Mobile Patrol	Report ID 26-99060	B Rasmussen
Date & Time	Location	Activity
5/3/2026 14:54	Brock Park 3730 Antelope Rd, Antelope, CA 95843	Discarded Trash/Debris
Report Details		
<p>Conducted a foot patrol of the entire park perimeter. Observed bits of trash and debris in the parking lot near the handicap spaces. I took photos throughout the park to document current conditions. No homeless individuals on the property. No property damage. Normal park activity observed.</p>		

Service Call	Report ID 26-99443	J Lopez
Date & Time	Location	Activity
5/5/2026 12:37	Memorial Park 3911 Blackfield Dr, North Highlands, CA 95660	Homeless/Vagrant, Illegal Camping
Report Details		
<p>I contacted two individuals sleeping inside of a encampment. I woke them up and notified them they could not campout at the park. They complied and started packing up all their belongings. I saw another individual tenting up near the basketball court. I approached the individual to let her know that she could not be camping in the park. She also complied and left the park without any issues. All encampments and individuals are now off the property.</p>		

Mobile Patrol	Report ID 26-99497	P Raines
Date & Time	Location	Activity
5/5/2026 20:31	Brock Park 3730 Antelope Rd, Antelope, CA 95843	Homeless/Vagrant, Secured Gate, Suspicious Vehicle
Report Details		
I observed three vehicles in the parking lot. I informed them the park had closed. They all left without argument. I found a homeless female at the pavilion. I also informed her of the park had closed. She gathered her things and left the property. I secured both gates before I left.		

Service Call	Report ID 26-99838	W Conger, K Broussard
Date & Time	Location	Activity
5/7/2026 9:39	Sierra Creek Park Davidson Dr, Antelope, CA 95843	Homeless/Vagrant, Illegal Camping
Report Details		
I arrived on site for the service call, and I noticed a female and male encamped by the fence against a water filtration system. I included pictures of the area to describe my location of the encampment		

Mobile Patrol	Report ID 26-100471	B Rasmussen
Date & Time	Location	Activity
5/10/2026 14:31	Sierra Creek Park Davidson Dr, Antelope, CA 95843	Homeless/Vagrant, Discarded Trash/Debris, Vandalism
Report Details		
Conducted a routine foot patrol of the entire park. Near the creek overpass area, I observed graffiti on the wall along with trash and debris. Throughout the park, I observed approximately seven transient individuals. One white male adult was sleeping on the ground. I woke the individual and advised them that sleeping is not permitted in the park. He complied and left the park without incident. Contacted the remaining individuals and advised them that the park closes at sunset. The individuals acknowledged the information and stated they would leave before closing time.		

Mobile Patrol	Report ID 26-100712	P Raines
Date & Time	Location	Activity
5/11/2026 20:35	Brock Park 3730 Antelope Rd, Antelope, CA 95843	Secured Gate, Suspicious Vehicle
Report Details		
<p>I arrived on site and noticed a white van in the parking lot. I looked around the park and could not find the owner. I informed my supervisor. He told me to go ahead and put a tow tag on that vehicle which I did. After I tagged the vehicle, the owner showed up with two canines. He got in his vehicle and left without argument. I continued my foot patrol and did not see any signs of homeless activities. I locked both gates before I left.</p>		

Mobile Patrol	Report ID 26-101710	P Clary
Date & Time	Location	Activity
5/16/2026 15:34	Sierra Creek Park Davidson Dr, Antelope, CA 95843	Discarded Trash/Debris
Report Details		
<p>During my patrol, I observed the property in its entirety and found no indications of transient encampments in the area. No criminal activities or behaviors were occurring or witnessed in the area. There was debris under a tree. 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.</p>		

Mobile Patrol	Report ID 26-101880	B Rasmussen
Date & Time	Location	Activity
5/17/2026 15:02	Sierra Creek Park Davidson Dr, Antelope, CA 95843	Homeless/Vagrant, Vandalism
Report Details		
<p>Conducted a routine foot patrol of the entire park. Near the bridge and creek bypass area, I observed graffiti on the wall in two sections. One male transient adult sleeping at the park. I contacted the individual, and I advised that he was not allowed to sleep in the park. The individual complied. Three additional groups of transient individuals were throughout the park. The groups were using the park normally and were not causing disturbances or sleeping at the time of patrol. An additional transient individual was observed on the far left side of the park sleeping on the ground. I made contact with the individual and advised him he was not allowed to sleep in the park. The individual complied and got up.</p>		

Service Call	Report ID 26-102840	W Conger
Date & Time	Location	Activity
5/22/2026 9:01	Memorial Park 3911 Blackfield Dr, North Highlands, CA 95660	Homeless/Vagrant, Illegal Camping
Report Details		
I received a call for service to Memorial Park. Upon arrival, I saw a tent by the tree and restrooms. Subject is Asian male adult. No other issues or concerns to report		

Mobile Patrol	Report ID 26-103082	B Rasmussen
Date & Time	Location	Activity
5/23/2026 14:41	Sierra Creek Park Davidson Dr, Antelope, CA 95843	Vandalism, Discarded Trash/Debris
Report Details		
Conducted a routine foot patrol of the entire park. I observed graffiti near the creek overpass area along with trash and debris. Three transient individuals were in the park and appeared to be using the park normally at the time of patrol.		

Mobile Patrol	Report ID 26-103261	B Rasmussen
Date & Time	Location	Activity
5/24/2026 14:04	Sierra Creek Park Davidson Dr, Antelope, CA 95843	Homeless/Vagrant
Report Details		
Conducted a routine foot patrol of the entire park. Graffiti was on the wall near the creek overpass area. Three transient individuals were in the park during patrol. While taking photos to document the condition of the park, one female transient approximately fifty yards away began yelling at patrol not to take pictures of her. Patrol advised that photos of the public park are taken for documentation purposes and informed the individual that if she did not want to be photographed in the public park, she could leave the area. The individual stopped yelling after the advisement. Patrol cleared the park without further incident.		

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Scott Graham, Administrator
FROM: Rachel Robertson, Recreation Superintendent
DATE: June 11, 2026
SUBJECT: Recreation Division Report

Toddler/Youth/Teen Programs

- Pee Wee T-Ball completed its season. 18 participants (10 TRUSD, 8 paid).
- Dance with Stacie Ford (contractor) held its third session for Spring. Stacie leads participants through learning new steps, forms, and techniques.
 - Youth & Teen Dance Workshop: 27 participants (20 TRUSD, 7 paid).
 - Ballet Class: 15 participants (10 TRUSD, 5 paid).
- Youth & Teen Cooking (session 3) participants made Fiesta Quesadillas and Mexican Street Corn Cups. 26 participants (20 TRUSD, 6 paid).
- Youth Dodgeball completed its season. 18 participants (10 TRUSD, 8 paid).
- Youth Hobby Hop: Felt-astic Creations was a chance for participants to learn a new craft with felt bookmarks! 10 participants (10 TRUSD, 0 paid).

Aquatics

- Pool Manager, Kevin Hughes joined our team!
- Rachel and Kayla held a virtual meeting with Special Projects team to learn more about expectations and procedures - May 5
- Staff have held interviews all throughout the month of May and hiring. We have 1 Pool Manager, 1 Senior Guard, and 10 Lifeguards!
- Rachel, Kayla, and Kevin did a walkthrough of the pool and were able to meet Maintenance department – May 8
- TRUSD held a Lifeguard Recruitment meeting during lunch hours at Foothill HS. Kevin attended and shared about the job and passed out applications and business cards – May 14
- Amaya and Kevin attended Swimming Pool Workshop with Sacramento County that reviews policies and procedures to ensure your pool is not shutdown. From this, we learned staff can get a special chemical certification which Amaya will get certified in – May 19
- Amaya and Kevin did a pool office deep clean and inventory – May 22
- Amaya and Kevin held the first of two Lifeguard training prior to season starting. Training went great!

Dragon's Den Before & After School Program

- Dragon's Den ended the school year with a bang by hosting an End of the School Year Party on May 28th. Students voted on the celebration activities and we hosted water slides, an obstacle course, Kona Ice, Face Painting and Crafts! Plus, students made their own yearbooks to sign and keep. Families brought food and attended the celebration!
- Staff hired a new site Coordinator, Peyton who will work in Dragon's Den and our camps.

Adult Programs

Adult & Senior Pickleball

- Session 3 began in May. Averaged 7 participants.

Coed Volleyball League

- Spring League completed. 6 teams.
 - Just Dig It won the championships!

Senior Programs

Game Day (Monday)

- Game Day averaged 14 participants.

Bingo (Tuesday)

- Bingo averaged 25 participants.

Dance (Monday & Wednesday)

- Dance averaged 20 participants.

Senior Movies (1st Wednesday/Month)

- The April movie was "Wicked: For Good".
- Senior movie had 8 participants.

Harvestime (Thursday)

- Harvestime averaged 23 participants.

Rentals

- Capehart Gym: 13
- Community Center: 5
- Freedom Park: 21
- Recreation Center: 4
- Ridgepoint Gym: 7
- Brock Park: 20

Special Events

- The market was held in the Recreation Center on May 8th from 10:00am - 4:00pm.
- This market was in collaboration with The Propel Project that donated a bunch of new jewelry and we sold it to the public for \$1 each. All left over jewelry will be saved for the Highlands Holiday Market.
- We raised \$435.00 for the scholarship fund.

Scholarships

- 2 scholarships awarded for the month of May.
 - Summer Kids Camp
- \$3,011.50 was allocated for FY 2025-26.
 - \$1,238.00 remains in the account.
- 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 5/1.
 - 70, 404 site views

- 25 new subscribers!!!
- Top sites: Freedom Park, Job Opportunities, Freedom Park Pavilions
- Social Media Statistics for April.
 - 3.1k views – Facebook
 - 7.7k views – Instagram

Miscellaneous Updates

- Amaya Barnes is our new Recreation Coordinator! Amaya comes to our team with a Bachelors in Kinesiology with a minor in Recreation Management. She has been an avid swimmer her whole life and currently a swim coach for a local High School girls' team. She has extensive background in recreation in the for-profit world, primarily in fitness gyms.
- Rachel and Kelly attended Lunch Bunch to support our sponsor, Anthem Blue Cross's presentation – May 7
- Julissa, Site Coordinator attended a half day preschool conference with YTRS to learn about preschool curriculum, preventing and recognizing burn out and networking – May 7
- Staff tabled at the Festival of Arts through GCC Charters – May 8
- Rachel and Kayla attended Business Watch – May 11
- In collaboration with the Administration and Parks team, we have a new hiring packet! This packet is thorough, modern, includes policies, and more. Staff are able to take the packet home to use as a resource!
- Rachel and Kayla attended the Roundtable meeting – 5/18
- Rachel, Kayla, and Kevin attended the Rotary BBQ at Freedom Park to celebrate phase II of Rotary Grove!







NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Scott Graham, Administrator
FROM: Rachel Robertson, Recreation Superintendent
DATE: June 11, 2026
SUBJECT: Quarterly Recreation Report

BACKGROUND

North Highlands Recreation & Park District holds a policy under section “Code of Conduct” policy number 2340.16 that states:” The District shall provide quarterly program analysis reports to the Board of Directors in September, December, March, and June. Reports shall include program-specific expenditures and revenues, highlight variances, and assess alignment with the District’s annual Goals and Objectives. This reporting ensures fiscal accountability and supports data-driven decisions that reflects the District’s strategic priorities.”

DISCUSSION

The Recreation Division has prepared a worksheet that details the following for each program and event:

- Enrollment figures, including subsidized and sponsored spots
- Total revenue and expenditures per program/event
- Net financial outcome

Beyond this quarterly reporting, Recreation staff conduct ongoing analysis throughout the year to monitor program health and community impact.

- **Monthly Seasonal Analysis:** Staff review current enrollment numbers to evaluate progress, adjust marketing strategies, and identify programs that may need additional support.
- **End-of-Program Analysis:** At the conclusion of each program, staff prepare an analysis that includes pre-, mid-, and post-program preparation and performance review. This allows the team to evaluate staffing, logistics, partnerships, and participant experience for continuous improvement.

For Spring 2026 (March – May), the Recreation team brought in \$138,578.00.00 in revenue and \$66,393.15 in expenditures, with a net profit of \$72,184.85.

ADVISORY

This report is provided for informational purposes only. No action or recommendation is required at this time.

QUARTERLY REPORT - SPRING 2026 (MARCH - MAY)

Program and Events	Program/Event Fee	Enrollment (CJUSD)	Enrollment (TRUSD)	Enrollment (Paid Side)	Enrollments (Scholarships)	Total \$ Paid After Scholarship	Total Enrollment	Total Revenue for the Season	Total Expenditures for the Season	Net (+/-)	Notes
Adult & Senior Pickleball (Mar - May)	\$ 10.00	0	0	1	0	\$ -	1	\$ 10.00	\$ -	\$ 10.00	
Adult Coed Power Volleyball - Team Signup	\$ 190.00	0	0	6	0	\$ -	6	\$ 1,140.00	\$ 832.00	\$ 308.00	
Senior Dance	\$ -	0	0	0	0	\$ -	0	\$ -	\$ 300.00	\$ (300.00)	
Senior Harvestime	\$ -	0	0	0	0	\$ -	0	\$ -	\$ 1,702.91	\$ (1,702.91)	
Senior Movie Day	\$ -	0	0	0	0	\$ -	0	\$ -	\$ 31.97	\$ (31.97)	
Special Event - Park Spotlight	\$ -	0	0	0	0	\$ -	0	\$ -	\$ 27.60	\$ (27.60)	
Special Event - Spring Extravaganza Vendors	\$ 30.00	0	0	6	0	\$ -	6	\$ 180.00	\$ 3,031.50	\$ (2,851.50)	
Teen Job Workshop	\$ -	0	0	43	0	\$ -	43	\$ -	\$ 99.14	\$ (99.14)	
Teen Night	\$ -	0	0	0	0	\$ -	0	\$ 250.00	\$ 47.36	\$ 202.64	TRUSD sponsored for \$250 for 30 participants
Toddler Pee Wee T-Ball	\$ 55.00	0	10	7	1	\$ -	18	\$ 990.00	\$ 393.81	\$ 596.19	
Youth - Dragon's Den	\$ 28.00	72	0	0	0	\$ -	58	\$ 116,928.00	\$ 46,570.78	\$ 70,357.22	72 participants x \$28/day x 58 days
Youth - Spring Break Camp: Ultimate Camp Olympics	\$ 128.00	40	40	9	1	\$ 64.00	50	\$ 11,264.00	\$ 7,918.61	\$ 3,345.39	
Youth & Teen Dance Workshop - (Mar - May)	\$ 42.00	0	60	14	0	\$ -	74	\$ 3,108.00	\$ 2,374.00	\$ 734.00	
Youth & Teen Savoring Spring - (Mar - May)	\$ 25.00	0	60	12	0	\$ -	72	\$ 1,800.00	\$ 1,266.35	\$ 533.65	
Youth Beginner Ballet Class - (Mar - May)	\$ 42.00	0	30	11	0	\$ -	41	\$ 1,722.00	\$ 1,276.80	\$ 445.20	
Youth Dodgeball	\$ 78.00	0	10	5	3	\$ 117.00	18	\$ 936.00	\$ 370.25	\$ 565.75	
Youth Hobby Hdr. Feltastic Fun	\$ 25.00	0	10	0	0	\$ -	10	\$ 250.00	\$ 150.07	\$ 99.93	
		112	220	114	5	\$ 181.00	437	\$ 138,578.00	\$ 66,393.15	\$ 72,184.85	



MEMO

DATE: May 12, 2026

TO: Funding Agencies

FROM: José C. Henríquez, Executive Officer
Sacramento Local Agency Formation Commission

SUBJECT: LAFCo Budget for Fiscal Year 2026-27

On March 4, 2026, the Commission approved the Final LAFCo Budget for Fiscal Year 2026-27, a copy of which is enclosed with this letter and sent to your agency in accordance with Government Code §56381(a). Under State Law, LAFCO is partially funded by three categories of agencies, the County, cities and special districts, with each category contributing a third.

Your agency's share of that contribution is calculated in accordance with the provisions of Government Code §56381(b). With the exception to the County's share, each agency's contribution is calculated using the most recent revenue report from the State Controller's Office. Once calculated, they are cross-checked by the County Department of Finance for accuracy. A notice will go out after July 1, 2026 with the verified contribution amount specific to your agency.

While a final amount for your agency has not yet been determined, to assist you with your budget estimates, the overall agency contributions increased by 6% from the current year.

Please contact me at 916-874-2937 or at henriquezj@saclafco.org if you have any questions or concerns.

Thank you.

Enclosures: LAFCo Resolution LAFCo 2026-06
Final LAFCo Budget FY2026-27

Commissioners

Rich Desmond, Patrick Hume County Members ■ *Rosario Rodriguez, Alternate*
Lisa Kaplan, Mat Pratton City Members ■ *MariJane Lopez-Taff, Alternate*
Chris Little, Public Member ■ *Timothy Murphy, Alternate*
Gay Jones, Robert Wichert Special District Members ■ *Charlea Moore, Alternate*

Staff

José C. Henríquez, Executive Officer ■ *Desirae Fox, Kristi Grabow, Policy Analysts*
Joshua Miller, Commission Counsel



RESOLUTION NO. L AFC 2026-06

THE SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

ADOPTION OF FINAL BUDGET FISCAL YEAR 2026-27

WHEREAS, Government Code §56381 specifies that, following a noticed public hearing, the Sacramento Local Agency Formation Commission shall adopt annually a proposed budget by May 1, 2025 and a final budget by June 15, 2025; and

WHEREAS, on February 4, 2026, following a noticed public hearing, the Commission considered its budget priorities, a work plan and a draft proposed budget to fulfill the purposes and programs of the Cortese-Knox-Hertzberg Act of 2000, commencing with Government Code §56000 et seq.; and

WHEREAS, the proposed budget was adopted on February 4, 2026, and transmitted to all parties specified in Government Code §56381(a); and

WHEREAS, a hearing was set for March 4, 2026 for the Commission to receive comment from the agencies and the public on the proposed budget; and

WHEREAS, the Executive Officer has given notice of hearing in the form and manner specified in law for the adoption of the final budget; and

WHEREAS, on March 4, 2026, at the time and place specified in the Notice, the Commission heard, discussed and considered all oral and written testimony submitted on the budget, including but not limited to, the approved budget priorities and work plan for Fiscal Year 2026-27, the Executive Officer's report and recommendation and any proposed additions and deletions amending the Final Budget; and

WHEREAS, the FY 2026-27 Budget is subject to any salary and benefit changes made by the County Board of Supervisors during its budget deliberations affecting LAFCo contracts with County staff. These positions are subject to salary and benefits which are approved by the respective agencies; and

WHEREAS, that means of financing the expenditures program will be by monies derived from Revenue, Fund Balance Available, and Contributions from Affected Agencies in the amount of \$1,209,751; and

WHEREAS, in accordance with Government Code Section 56381, the Final Budget for Fiscal Year 2026-27 is hereby adopted in accordance to the following:

(1) Salary and Employee Benefits (Employee Expense)	\$5,000
(2) Services and Supplies (Operating Costs)	\$1,157,962 ¹
(3) Other Charges	\$0
(4) Fixed Assets	
(A) Land	\$0
(B) Structures and Improvements	\$0
(C) Equipment	\$0
(5) Expenditure Transfers	\$0
(6) Contingency	\$46,789
(7) Provision for Reserve Increases	\$0
Total Budget Requirements	\$1,209,751
Total Funding	\$1,209,751

NOW THEREFORE, IT IS HEREBY RESOLVED AND ORDERED by the Sacramento Local Agency Formation Commission that the Final Budget for Fiscal Year 2026-27 as shown in Exhibit A, attached hereto and incorporated herein, be and is hereby adopted.

¹ Includes reimbursement to the County of Sacramento for Salary and Benefits for the Executive Officer and two Policy Analysts

BE IT FURTHER RESOLVED that Resolution No. **LAFC 2026-06** was adopted by the **SACRAMENTO LOCAL AGENCY FORMATION COMMISSION**, on the 4th day of March 2026, by the following vote, to wit:

	Motion	2nd	Aye	X	No	Absent	Abstain
Rich Desmond		X					
Pat Hume							
Gay Jones							
Lisa Kaplan	X						
Chris Little							
Mathew Pratton							
Robert Wichert							

Commission Vote Tally Aye 7 No 0 Absent 0 Abstain 0
 Passed Yes X No 0

By: Chris Little
 Chris Little, Chair
 SACRAMENTO LOCAL AGENCY FORMATION COMMISSION

ATTEST: Lorice Washington
 Lorice Washington, Commission Clerk
 SACRAMENTO LOCAL AGENCY FORMATION COMMISSION



FILED
 BOARD OF DIRECTORS
 MAR 04 2026
 BY: [Signature]
 Clerk of the Board

In accordance with Section 25103 of the Government Code of the State of California a copy of the document has been delivered to the Chairman on

By: Lorice Washington
 Deputy Clerk, Board of Directors

Category	Fund	2025-26	2026-27
Regular employee	10111000	675,754	690,071
Committee member	10112400	8,000	4,000
OASDHI	10122000	1,000	1,000
10 - Salaries and employee		684,754	695,071
Advertising	20200500	2,600	1,200
Books/Subscriptions	20202200	500	500
Bus/Conferences	20202900	15,000	9,000
Education/Training	20203500	-	
Employee transportation	20203900	900	900
Insurance Premium	20205200	9,000	9,000
Membership dues	20206100	25,000	25,000
Office supplies	20207600	10,000	8,000
Postal services	20208100	600	600
Cellphone/Pager	20222700	900	600
Rent/Lease equipment	20227500	9,000	8,000
Accounting services	20250500	-	
Legal services	20253100	108,000	115,000
Other professional services	20259100	160,000	182,826
Dtech labor	20271100	18,000	18,000
WAN charges	20271600	7,000	8,000
CW IT services	20281000	1,500	1,500
DTECH Fee	20281100	800	1,000
Software	20281202	1,200	1,200
Printing services	20292100	500	500
Messenger svcs	20292300	5,938	3,500
GS Store chgs	20292600	-	-
GS equipment rental	20292800	-	-
Public works svcs	20293400	-	-
Lease prop - ACP	20294300	66,000	70,000
GS Parking Charges	20296200	158	158
Telecom - ACP	20298700	-	
Tele svc cell	20298701	355	355
Circuit charges	20298702	400	400
Land line charges	20298703	2,500	2,500
GS other department svcs	20299000	152	152
Transportation funds	20299500	-	
20 - Services and supplies		446,003	467,891
Contingency	79790100	44,600	46,789
79 - Appropriation for con		44,600	46,789
Expenditure accounts		1,175,357	1,209,751

Interest income	94941000	(5,000)	(5,000)
Contributions	94941100	(848,547)	(899,546)
94 - Revenue from use of m		(853,547)	(904,546)
SVC fees other	96969900		
96 - Charges for services			
Misc other	97979000	(195,000)	(195,000)
Settlement agreement	97979032		
97 - misc revenue		(195,000)	(195,000)
revenue accounts		(1,048,547)	(1,099,546)
Total		126,810	110,205

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD MEETING MINUTES

REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: May 14, 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, Beau Reynolds

Members Absent: Zachary Freels

Staff Present: Scott Graham, Administrator
Rachel Robertson-Murray, Recreation Superintendent
Kevin Kelly, Park Superintendent
Terri Smith, Administrative Service Manager

Guests Present:

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 added to his report:

- He stated that he and Park Superintendent Kelly met with Baldeo Singe, Deputy Director of Operations for the Sacramento Regional Conservation Corp. They stated that they still wanted to be involved in the Sierra Creek Project once the District breaks ground. He stated that Baldeo shared that there are grant opportunities that Conservation Corp has access through another state proposition grant program. He stated that there are a lot of grant opportunities for Heat Mitigation, Community Gardens, and tree plantings. Minimum request is \$200,000 up to five million dollars.
- Administrator Graham reported on the Aerospace Museum Request report, he stated that we cannot give it away or sell it, it has to be for recreation purposes, and non-profits are not allowed to accept government property. He stated that Tom Jones, Executive Director at the Aerospace Museum suggested pursuing possible engagement with Congressman Ami Bera's office to intercede on behalf of the Museum and NHRPD.

Report by Park Superintendent Kevin Kelly presented his report with questions and comments from the board:

Oral Reports by Recreation Superintendent Rachel Robertson-Murray with questions and comments from the Board:

Recreation Superintendent Robertson-Murray wanted to highlight our two new sponsors:

- Wal-Mart (4675 Watt) for their Highlands Champion Sponsorship worth \$2,000.

- Sacramento Antelope Lions Club as a Community Helper Sponsor with a \$640 sponsorship to help families to pay for summer camp.

Administrator Graham stated that this is the last meeting for Recreation Superintendent Robertson-Murray before going on maternity leave. Recreation Supervisor Thayer will be acting superintendent and will be attending Board meetings.

CORRESPONDENCE:

- A. Email dated May 1, 2026, from Matthew Duarte, CAPRI Executive Director re: CAPRI Board of Directors
Administrator Graham went over CAPRI's vacancy Board of Directors.

REPORTS FROM STANDING COMMITTEES:

Administrator Graham stated that there was no standing committee meeting but the Budget, Finance & Audit Committee will be meeting March 21, 2026.

CONSENT CALENDAR

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

5/1/26

Motion by Board Member Reynolds, seconded by Board Member Williams to approve the consent calendar with questions and comments from Board Members with the changes made by Board Member Harding.

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

UNFINISHED BUSINESS

- A. Westwood monthly update.
Administrator Graham stated that Karen Folsom was supposed to be here tonight, but an emergency came up and she will be here in person at June's Board meeting. Scott preceded to go over Westwood Sierra Creek Park Progress Updates.
- B. Policy Revision: 6050 and 6060 (final draft), 6090 and 6100.
Administrator Graham went over the final draft for Policy 6050 and 6060 along with the proposed draft for 6090 and 6100 with comments and question by the board.

5/2/26

Motion by Board Member Harding, seconded by Board Member Williams to approve Policy #6090 – Facility Use Permits, and 6100 Rules and Regulations Governing use of Building contingent on the additional notes that we shared regarding free use coming back to the board and the verification status for non-profits noted by Chair.

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

NEW BUSINESS

- A. Resolution #655 – Authorizing the Levy of Special Taxes within Community Facilities District (CFD) No. 2016-01 (Elverta Park) for FY2026/2027.

Administrator Graham went over Resolution #655 with comments and questions from the board. He stated that this has to be done every year for the new Fiscal Year.

5/3/26

Motion by Board Member Harding, seconded by Board Member Reynolds to adopt Resolution #655 on this 14th day of May 2026.

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

- B. Reductions in water consumption by the District and potential productive uses of park land will reduce water use.

Chairperson McVay stated that there is new state law coming up, if the grass area is not designated for a pacific purpose we would have to get rid of it and replace it with water retention foliage. She was thinking on community gardens at some of other park locations. She was thinking of getting some of elementary involved along with Morgan to help, look into farmers market etc. There was a lengthy conversation.

CHAIRPERSON'S REPORT:

Chairperson McVay stated that Celebrate North Highlands is in the works, still looking for volunteers, vendors, performers, and booths all available. Event is September 26th from 10:00 am – 3:00 pm at Freedom Park.

COMMENTS FROM BOARD MEMBERS:

Board Member Reynolds stated that this month we are celebrating Memorial Day, and in light of the fact that we are currently at war or in conflict we have lost soldier and sailors. He gave acknowledgement and thanks for those men and women who have served and are serving.

Board Member Harding stated that she went to Well Space Health, they had a First 5 Sacramento who does these tours who goes to family resource centers. They are having an event at Freedom Park on May 20th. They are having a graduation coming up.

Board Member Harding stated that the North Watt meeting is coming up May 27th 9:30 am – 11:00 am.

Board Member Harding stated Happy Birthday and Happy Anniversary for all our team members. Kayla Thayer May 4th, Joanna McVay May 20th, and Kevin Kelly May 27th.

ADJOURNMENT

Chairperson McVay adjourned the regular board meeting at 8:09 pm.

DATE, TIME, AND PLACE OF MEETING

The next regular meeting of the Board of Directors will be on June 11, 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 JUNE 2026
(Bills paid in May 2026)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
<u>BENEFITS</u>				
1210	Retirement	Voya	Jun-26	\$ -
1230	Insurance	California Choice	Jun-26	\$ 13,350.29
1230	" " "	CoPower	Jun-26	\$ 1,197.00
1240	Workers' Comp	CAPRI	4th Quarter	\$ -
Total				14,547.29
<u>SERVICES & SUPPLIES</u>				
2029	Bus & Conf Exp	Thayer, Kayla	Refund Boost26	\$ 1,009.09
2029	" " "	USBank	Boost Conference	\$ 70.00
2035	Educ/Trng	USBank	CARPD, Calif Parks	\$ 177.88
2039	Empl Trans	Barnes, Amaya		\$ -
2039	" " "	Jew, Kelly	April 2026 Mileage	\$ 24.51
2039	" " "	Mayberry, Sarah	April 2026 Mileage	\$ 22.84
2039	" " "	Murray, Rachel	April 2026 Mileage	\$ -
2039	" " "	Thayer, Kayla	April 2026 Mileage	\$ 23.56
2039	" " "	Young, Megan	April 2026 Mileage	\$ 31.83
2076	Office Sup	FlexTG	Copies	\$ 323.37
2076	" " "	Walkers Express	Supplies	\$ 57.66
2076	" " "	Walkers Express	Supplies	\$ 110.20
2076	" " "	USBank	Zazzle,Amazon	\$ 76.34
2076	" " "	Walkers Express	Supplies	\$ 467.55
2085	Printing	USBank	Canva, Dazzle Printing	\$ 779.34
2104	Agri/Hort	Home Depot	Supplies	\$ 143.84
2112	Bldg Maint. Supplies	Home Depot	Supplies	\$ 205.50
2112	" " "	USBank	OpenAI, Amazon	\$ 284.06
2112	" " "	Camfil	Supplies	\$ 223.82
2112	" " "	Home Depot	Supplies	\$ 628.04
2142	Land Imp Sup	Target Specialty	Supplies	\$ 353.40
2168	Plumbing	Grainger	Supplies	\$ 357.40
2168	" " "	USBank	Amazon, Grainger	\$ 484.51
2191	Electric	SMUD	3548415 3244 Freedom Park	\$ 219.19
2191	" " "	SMUD	7000000346 District	\$ 2,606.76
2191	" " "	SMUD	2919472 Rec/Dudley BLDG 1472	\$ 80.04
2191	" " "	SMUD	2733018 Aztec	\$ 1,514.03
2192	Nat'l Gas	PG&E	8802679102-5 3829 Stephen Drive	\$ 9.99
2192	" " "	PG&E	2198624112-9 7916 Aztec BLDG 518	\$ 73.08
2192	" " "	PG&E	0593497194-5 7916 Aztec BLDG 5360	\$ 8.05
2193	Refuse	Republic Service	3929 Karl, 7916 Aztec Way, 6040 Watt	\$ 1,386.53
2193	" " "	Public Works	April 2026	\$ 50.00
2195	Sewage	Sac Utilities	2802 Perrin	\$ 244.11
2195	" " "	Sac Utilities	3843 Bainbridge	\$ -
2195	" " "	Sac Utilities	3911 Blackfield Dr.	\$ -
2195	" " "	Sac Utilities	3929 Karl Dr.	\$ -
2195	Sewage	Sac Utilities	6040 Watt	\$ -
2195	" " "	Sac Utilities	3721 Navaho Dr.	\$ -

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT JUNE 2026
(Bills paid in May 2026)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
<u>SERVICES & SUPPLIES</u>				
2197	Tele & Teleg	Comcast	Service - Shop	\$ 106.12
2197	" " "	Comcast	Service - District	\$ 278.99
2197	" " "	USBank	T-Mobile (Rec/Mt.Cell Phone/Tablets)	\$ 495.59
2197	" " "	Telepacific	Service	\$ 1,152.01
			Memorial, Larchmont, Brock #1, Brock #2, Navaho Bldg 518, Navaho bldg 539, Navaho/chip,Karl Dr., Strizek, Karl&Rosario,Planehaven,Wings Way, 6040	
2198	Water	Sac Suburban	Watt,Freedom	\$ 5,002.97
2198	" " "	CA/American	Chardonnay	\$ 773.23
2198	" " "	CA/American	Sierra	\$ 850.59
			Walmart,HarborFreight,QuickQuack,	
2205	Auto Maint. Srv.	USBank	Amazon, AcelntheHoleTow	\$ 695.88
2205	" " "	NH Tire Pros	2024 Trailer	\$ 587.83
2205	" " "	NH Tire Pros	2018 Chevrolet - Colorado WT	\$ 78.49
2226	Expand Tools	CH Mowers	Tools	\$ 579.66
2236	Fuel and Lube	C.J.U.S.D.	Jan - Mar 2026 Fuel	\$ 563.10
2275	Rents & Leases	Cintas	Service Lease	\$ 117.09
2275	" " "	Sac Valley Alarm	7916 Aztec May, Jun & July	\$ 491.82
2275	" " "	Sac Valley Alarm	7916 Aztec Feb, Mar, Apr	\$ 491.82
2275	" " "	Sentry Alarm	7916	\$ 30.00
2275	" " "	DLL Financial	Copier	\$ 203.95
2275	" " "	AVAYA - CIT	Phones	\$ 418.26
2275	" " "	Cintas	Service Lease	\$ 117.09
2281	Shop Equip Serv.	CH Mowers	Replacement Blade	\$ 100.16
2292	Otherr Equip. Sups	USBank	DriSigns,Amazon	\$ 1,672.09
2314	Clothing	Esteen, Rodney	Reim for Boots	\$ 212.05
2314	" " "	American Logo	Clothing	\$ 898.82
2322	Custodial Sup	A1 Janitorial	Janitorial Supplies	\$ 96.73
2322	" " "	Walkers Expres	Janitorial Supplies	\$ 672.27
2322	" " "	USBank	Amazon	\$ 357.43
2322	" " "	A1 Janitorial	Janitorial Supplies	\$ 193.47
2322	" " "	Home Depot	Supplies	\$ 255.35
2322	" " "	Walkers Expres	Janitorial Supplies	\$ 484.97
2322	" " "	Walkers Expres	Janitorial Supplies	\$ 7.18
2332	Food	Petty Cash	Harvestime	\$ 411.26
2332	" " "	Walkers	Supplies	\$ 25.11
			Amazon,Walmart,Dominoes,CafeDantorel,	
2332	" " "	USBank	PancakePalace	\$ 334.25
2332	" " "	Walkers	Supplies	\$ 83.51
2444	Medical	USBank	Amazon	\$ 225.16
2531	Legal	BKS	April 2026 Services	\$ 270.00
2531	" " "	Kreisberg	April 2026 Services	\$ 395.00

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT JUNE 2026
(Bills paid in May 2026)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
<u>SERVICES & SUPPLIES</u>				
2591	Other Prof Serv.	Carbon Health	Pina Pre-employment Physical	\$ 100.00
2591	" " "	DOJ	Recreation Prints GooglePrints, OpenAI, Canva, Starlink, Facebook Procure, Adobe, Microsoft, Streamline, DOJ, BsafePlayground, CulliganWater, WhenIWork, Indeed	\$ 128.00
2591	" " "	USBank		\$ 3,194.62
2591	" " "	Cintas	Services	\$ 208.56
2591	" " "	National Fire Systems	Services @6040	\$ 500.00
2591	" " "	Knight Watch	May 1 -31 patrol	\$ 6,572.00
2591	" " "	Walker, Misty	Year end Party	\$ 250.00
2851	Recreation Srv.	Ford, Stacie	Dance Instructor - April	\$ 1,376.80
2851	" " "	Mad Science	Summer Camp Event	\$ 727.00
2851	" " "	Mad Science	Summer Camp Event	\$ 727.00
2851	" " "	Mad Science	Summer Camp Event	\$ 727.00
2851	" " "	Mad Science	Summer Camp Event	\$ 727.00
2851	" " "	Mad Science	Summer Camp Event	\$ 727.00
2851	" " "	Mad Science	Summer Camp Event	\$ 727.00
2851	" " "	Mad Science	Summer Camp Event	\$ 727.00
2851	" " "	USBank	SacPartyJump, KonaIce, CountyExp	\$ 1,654.28
2852	Recreation Sup	USBank	Amazon (Bank Fees/Bank Analysis Fees\$136.90/ Active Fee \$279.54)	\$ 1,257.09
2898	Other Oper Exp	NHRPD - BANK FEES		\$ 416.44
2898	" " "	USBank	SacCounty (parking)	\$ 3.50
05500	Deposit from Others	Knight Watch	Building Security	\$ 165.00
05500	" " "	Knight Watch	Building Security	\$ 585.00
05500	" " "	Knight Watch	Building Security	\$ 405.00
05500	" " "	Knight Watch	Building Security	\$ 477.00
05500	" " "	Knight Watch	Building Security	\$ 397.50
05500	" " "	USBank	Raleys	\$ 241.87
05500	" " "	Knight Watch	Building Security	\$ 397.50
05500	" " "	Knight Watch	Building Security	\$ 583.00
05500	" " "	Knight Watch	Building Security	\$ 636.00
TOTAL				\$ 56,413.98
<u>FIXED ASSETS</u>				
4201	Building Improvement	Kodiak	Roofing	\$ 48,856.60
4202	Structures	Public Restroom Co.	Brock Park Bathroom Doors	\$ 206,993.60
4202	" " "	Sac County	Sierra	\$ 1,920.06
4202	" " "	O'Dell - Westwood	Phase 6, 15, 16	\$ 7,493.26
4303	Equipment			\$ -
TOTAL				\$ 265,263.52
Total District Salaries		(MAY 3 PAY DAY)		\$ 169,853.22
Total District EDD		(MAY 3 PAY DAY)		\$ 362.45
Total District OASDI		(MAY 3 PAY DAY)		\$ 12,146.34
				\$ 182,362.01
DISTRICT TOTALS				\$518,586.80

NORTH HIGHLANDS RECREATION & PARK DISTRICT
BILLING REPORT JUNE 2026
(Bills paid in May 2026)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>		<u>AMOUNT</u>
9429	Building Rental	Knight Watch	Building Security	\$	47.00
9429	" " "	Knight Watch	Building Security	\$	104.00
9429	" " "	Knight Watch	Building Security	\$	72.00
9646	Rec Fees & Charges	Rogers, Nohemi	Summer Camp	\$	150.00
9646	" " "	Davis, Smantha	Park Rental - Site was not cleaned	\$	118.32
9646	" " "	Williams, Lynea	Park Rental - Site was not cleaned	\$	172.09
9646	" " "	Mims, Jamie	Cancelled - Mothers Day Kickball	\$	18.00
9646	" " "	Bell, Kenya	Cancelled - Mothers Day Kickball	\$	10.00
9646	" " "	Peterson, tyisha	Cancelled - Mothers Day Kickball	\$	34.42
9646	" " "	Washington, Kari	Cancelled - Mothers Day Kickball	\$	10.00
9646	" " "	Haygood, Arthur	Cancelled - Site	\$	65.00
9646	" " "	Belton, Kentraea	Cancelled Site	\$	160.00

BOARD MEMBER

BOARD MEMBER

BOARD MEMBER

	A	B	C	D	E	F	G	H
1		NORTH HIGHLANDS RECREATION & PARK DISTRICT						
2		REVENUE REPORT - MAY 2026						
3								
4	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
5	FACILITY RENTALS							
6	9429	Community Center	\$24,000.00	1,635.00	135.00	30,104.50	-6,104.50	
7	9429	Recreation Center	\$1,000.00	497.00	0.00	4,083.00	-3,083.00	
8	9429	TOTAL	\$25,000.00	2,132.00	135.00	34,187.50	-9,187.50	137%
9								
10	LEASED PROPERTY							
11	9690	Strizek Lease	\$0.00	2,386.93	0.00	28,588.36	-28,588.36	
12	9690	Capehart Lease - Day Care	\$0.00	3,457.00	0.00	37,746.00	-37,746.00	
13	9690	Freedom Park Lease - Softball	\$0.00	11,500.00	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	17,343.93	0.00	128,084.36	-3,070.36	102%
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	138,167.00	138,167.00	
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 - CITI Home Depot	\$0.00	4.06	0.00	918.57	918.57	
27	9790	Bad Check Fee	\$0.00	0.00	0.00	40.00	-40.00	
28	9790	Reim - C.JUSD Water Fountain	\$0.00	0.00	0.00	0.00	0.00	
29	9790	Reim Graham	\$0.00	0.00	0.00	0.00	0.00	
30	9790	Reim SDLF Conference	\$0.00	0.00	0.00	0.00	0.00	
31	9790	TRUSD - Reim - Meals Summer	\$0.00	0.00	0.00	706.75	-706.75	
32	9790	TRUSD - Property Sale	\$0.00	0.00	0.00	369,862.53	-369,862.53	
33	9790	USBank Incentive	\$0.00	0.00	0.00	1,869.52	-1,869.52	
34		TOTAL	\$1,011,000.00	4.06	0.00	694737.62	316,262.38	69%
35								
36	AQUATICS							
37	9646	Swim Lesson	\$7,800.00	351.00	39.00	390.00	7,410.00	
38		TOTAL	\$7,800.00	351.00	39.00	390.00	7,410.00	0%
39								
40	DAY CARE PROGRAM							
41	9646	Dragon's Den	\$362,880.00	0.00	0.00	574,387.16	-211,507.16	
42	9646	Dragon's Den FALL Camp	\$3,120.00	0.00	0.00	6,690.63	-3,570.63	
43	9646	Dragon's Den OCTOBER Camp	\$5,120.00	0.00	0.00	11,485.38	-6,365.38	
44	9646	Dragon's Den SPRING Camp	\$5,120.00	0.00	0.00	10,514.38	-5,394.38	
45	9646	Dragon's Den SUMMER Camp	\$34,800.00	5,071.00	0.00	24,956.72	9,843.28	
46	9646	Fall Break Camp	\$3,120.00	0.00	0.00	3,354.00	-234.00	
47	9646	Spring Break Camp	\$5,120.00	6,272.00	0.00	11,600.00	-6,480.00	
48	9646	Summer Kids Camp	\$57,360.00	128.00	29.00	47,917.00	9,443.00	
49	9646	Winter Camp	\$2,040.00	0.00	0.00	739.50	1,300.50	
50		TOTAL	\$478,680.00	11,471.00	29.00	\$691,644.77	-212,964.77	144%
51								
52	TODDLER PROGRAMS							
53	9646	Tot Spot 2 day session	\$170.00	0.00	0.00	170.00	0.00	
54	9646	Tot Spot 3 Day session	\$750.00	250.00	0.00	1,255.00	-505.00	
55	9646	TOTS Music in the Park	\$0.00	0.00	0.00	300.00	-300.00	
56		TOTAL	\$920.00	\$250.00	\$0.00	\$1,725.00	-805.00	188%
57								
58	SPECIAL EVENTS							
59	9646	Breakfast with Santa	\$800.00	0.00	0.00	1,003.00	-203.00	
60	9646	Cupid Crew Dance	\$440.00	0.00	0.00	360.00	80.00	
61	9646	Extravaganza Vendors	\$540.00	0.00	0.00	300.00	240.00	
62	9646	Fathers Day Nerf War Meal	\$60.00	0.00	0.00	0.00	60.00	
63	9646	Fathers Day Nerf War	\$160.00	0.00	0.00	0.00	160.00	
64	9646	Forrest of Lights	\$0.00	0.00	0.00	0.00	0.00	
65	9646	Mothers Day KickBall	\$160.00	0.00	(72.42)	-40.42	200.42	
66	9646	Pickleball and Pals	\$160.00	0.00	0.00	0.00	160.00	
67		TOTAL	\$2,320.00	0.00	(72.42)	1,622.58	697.42	70%
68								
69	CONTRACT CLASSES							
70	9646	Basketball Camp - Summer	\$1,560.00	0.00	0.00	0.00	1,560.00	
71	9646	Counseling Services - TEEN	\$672.00	0.00	0.00	0.00	672.00	
72	9646	Gotbuckets	\$0.00	0.00	0.00	0.00	0.00	
73	9646	Youth/Teen Dance	\$10,080.00	1,701.00	21.00	10,122.00	-42.00	
74		TOTAL	\$12,312.00	1,701.00	21.00	10,122.00	2,190.00	82%
75								
76								
77								
78								

	A	B	C	D	E	F	G	H
79	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
80	TEENS							
81	9646	3x3Bball Summer	\$1,872.00	0.00	0.00	1,461.50	410.50	
82	9646	Teen Nights	\$512.00	250.00	0.00	346.00	166.00	
83	9646	Teen Volleyball Skills & Drills	\$880.00	0.00	0.00	1,392.00	-512.00	
84		TOTAL	\$3,264.00	250.00	0.00	3,199.50	64.50	98%
85								
86	GYM/PARK RENTALS							
87	9646	Field Rental - Brock Park	\$0.00	1,100.00	0.00	6,700.00	-6,700.00	
88	9646	Gym Rental-Capehart/R.P.	\$25,300.00	555.00	0.00	38,190.00	-12,890.00	
89	9646	Park Rentals	\$10,000.00	1,895.00	(515.41)	11,538.07	-1,538.07	
90		TOTAL	\$35,300.00	3,550.00	(515.41)	56,428.07	-21,128.07	160%
91								
92	YOUTH PROGRAMS							
93	9646	2nd-3rd Bball -Winter	\$5,616.00	0.00	0.00	2,535.00	3,081.00	
94	9646	4th-5th Bball -Winter	\$4,680.00	0.00	0.00	2,691.00	1,989.00	
95	9646	6th-7th Bball -Winter	\$2,340.00	0.00	0.00	1,716.00	624.00	
96	9646	7-8 year Bball - Summer	\$0.00	0.00	0.00	-475.97	475.97	
97	9646	9-11 year Bball - Summer	\$0.00	0.00	0.00	1,776.00	-1,776.00	
98	9646	Cheer	\$672.00	0.00	0.00	1,662.00	-990.00	
99	9646	PW Basketball	\$660.00	0.00	0.00	992.50	-332.50	
100	9646	PW Sports	\$1,368.00	152.00	19.00	2,298.00	-930.00	
101	9646	Workshop (Misc.)	\$3,000.00	0.00	0.00	0.00	3,000.00	
102	9646	Youth Dodgeball	\$870.00	0.00	87.00	1,014.00	-144.00	
103	9646	Youth Flag Football	\$870.00	0.00	0.00	870.00	0.00	
104	9646	Youth Hobby Hop	\$0.00	275.00	0.00	966.00	-966.00	
105	9646	Youth/Teen Cooking	\$6,000.00	750.00	0.00	7,065.00	-1,065.00	
106		TOTAL	\$26,076.00	1,177.00	106.00	23,109.53	2,966.47	89%
107								
108	ADULT SPORTS							
109	9646	Basketball Leauges	\$880.00	0.00	0.00	0.00	880.00	
110	9646	Per Player Sports League	\$520.00	0.00	0.00	0.00	520.00	
111	9646	Pickle Ball	\$240.00	0.00	0.00	30.00	210.00	
112	9646	Volleyball	\$3,040.00	570.00	0.00	3,040.00	0.00	
113		TOTAL	\$4,680.00	570.00	0.00	3,070.00	1,610.00	66%
114								
115	SENIORS				0.00			
116	9646	Field Trips	\$420.00	105.00		1,347.50	-927.50	
117		TOTAL	\$420.00	\$105.00	\$0.00	\$1,347.50	-927.50	321%
118								
119	TAXES							
120	9101	Prop Tax - Secured	\$1,875,000.00	891,455.34	(13059.83)	1,971,162.82	-96,162.82	
121	9102	Prop Tax - Unsec	\$70,000.00	0.00	0.00	76,598.28	-6,598.28	
122	9103	Supp Prop Tax	\$40,000.00	21,517.06	(965.08)	26,911.68	13,088.32	
123	9104	Prop Tax Sec Delinquent	\$16,000.00	6,764.48	0.00	25,336.30	-9,336.30	
124	9105	Prop Tax Supp Delinquent	\$3,500.00	2,829.95	(5.10)	5,687.04	-2,187.04	
125	9106	Prop tax Unitary	\$16,000.00	7,253.96	0.00	16,034.94	-34.94	
126	9120	Prop Tax Secured Redemp	\$0.00	130.44	(34.04)	96.40	-96.40	
127	9130	Prop Tax - Prior Unsec	\$900.00	0.00	0.00	0.00	900.00	
128	9140	Prop Tax - Pently	\$300.00	46.06	(1.80)	44.26	255.74	
129	9196	RDA Residual	\$23,000.00	12,640.72	0.00	13,353.14	9,646.86	
130	9199	Taxes Other	\$0.00	0.00	0.00	0.00	0.00	
131		TOTAL	\$2,044,700.00	942,638.01	(14065.85)	2,135,224.86	-90,524.86	104%
132								
133	INTEREST INCOME							
134	9410	Interest Income	\$90,000.00	21,119.00	0.00	40,438.00	49,562.00	
135		TOTAL	\$90,000.00	21,119.00	0.00	40,438.00	49,562.00	45%
136								
137	9522	Homeowner Prop Tax	\$12,500.00	4,441.99	0.00	10,780.90	1,719.10	
138		TOTAL	\$12,500.00	4,441.99	0.00	10,780.90	1,719.10	86%
139								
140	IN LIEU TAX							
141	9529	In Lieu Tax	\$710,500.00	0.00	0.00	11,588.26	698,911.74	
142		TOTAL	\$710,500.00	0.00	0.00	11,588.26	698,911.74	0%
143								
144	MISC. Revenue							
145	9530	Misc. Revenue	\$0.00	0.00	0.00	0.00	0.00	
146		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
147								
148	AID TO LOCAL GOVERNMENT							
149	9531	Aid to Local Government	\$0.00	0.00	0.00	0.00	0.00	
150		TOTAL	\$0.00	0.00	0.00	0.00	0.00	0%
151								
152	REDEVELOPMENT FUNDS							
153	9533	Redevelopment Passthru	\$15,000.00	8,748.84	0.00	9,125.44	5,874.56	
154		TOTAL	\$15,000.00	8,748.84	0.00	9,125.44	5,874.56	61%
155								
156								

	A	B	C	D	E	F	G	H
157	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
158	9429	Building Rental	\$25,000	2,132.00	135.00	34,187.50	-9,187.50	137%
159	9646	Rec Fees & Charges	\$571,772	19,425.00	-392.83	792,658.95	-220,886.95	139%
160	9100	Taxes	\$2,044,700	942,638.01	(14065.85)	2,135,224.86	-90,524.86	104%
161	9410	Interest Income	\$90,000	21,119.00	0.00	40,438.00	49,562.00	45%
162	9522	Homeowner Prop Tax	\$12,500	4,441.99	0.00	10,780.90	1,719.10	86%
163	9529	In Lieu Tax	\$710,500	0.00	0.00	11,588.26	698,911.74	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	\$15,000	8,748.84	0.00	9,125.44	5,874.56	0%
167	9690	Lease Property	\$125,014	17,343.93	0.00	128,084.36	-3,070.36	102%
168	9790	Revenue Other	\$1,011,000	4.06	0.00	694,737.62	316,262.38	69%
169		TOTAL	\$4,605,486	1,015,852.83	-14,323.68	3,856,825.89	748,660.11	84%
170								
171		GENERAL RESERVED FUND	\$0					
172		CARRY OVER	\$809,868	0.00	0.00	0.00	0.00	0%
173								
174		TOTAL BUDGET	\$5,415,354	1,015,852.83	-14,323.68	\$3,856,826	1,558,528.11	71%
175								
176		Scholarship		548.25				
177		Donations/Sponsorship		404.66				
178		Bldg Deposit		1500.00				
179		Bldg Guards		1815.00				
180				4267.91				
181								
182	2191	SMUD Reim - Something Extra		390.00				
183	2192	PG&E Reim - Something Extra		25.00				
184	2193	Republic Serv. Reim - Something		110.00				
185	2195	Sewage Reim - Something Extra		240.00				
186	2198	Water Reim - Something Extra		120.00				
187				885.00				
188								
189		Total Revenue		1,021,005.74				
190								
191		Scholarship	\$0.00	548.25	(239.00)	12,241.00	-12,241.00	
192		Donations/Sponsorship	\$0.00	404.66	0.00	9,919.40	-9,919.40	
193		055000000	\$0.00	3,315.00	(11741.06)	28,671.59	-28,671.59	
194		Contingency	\$200,000.00	0.00	0.00	0.00	200,000.00	
195		Park Dedication Acct 088L	\$0.00	8,653.00	0.00	968,587.00	-968,587.00	
196		Park Fees 346l	\$0.00	55,940.00	(22758.00)	3,688,952.08	-3,688,952.08	
197		District Reserve Acct	\$0.00	0.00	0.00	2,160,216.00	-2,160,216.00	

	A	B	C	D	E	F	G
1	NORTH HIGHLANDS RECREATION & PARK DISTRICT						
2	EXPENDITURE REPORT - MAY 2026						
3							
4	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
5	ADMINISTRATION						
6	SALARIES & BENEFITS						
7	1110	Administrator-Scott	160,949	19,270.82	152,697.56	8,251.44	95%
8	1110	Administrative Srv. Mngr.	98,712	11,374.45	91,115.60	7,596.40	92%
9	1122	Board of Directors	9,840	926.08	5,752.86	4,086.95	58%
10		Sub-Total	269,501	31,571.35	249,566.02	19,934.79	93%
11	1210	Retirement	20,773	2,400.84	21,834.15	-1,061.15	105%
12	1220	OASDI	20,617	1,781.20	18,447.14	2,169.86	89%
13	1230	Insurance	42,324	0.00	28,261.51	14,062.49	67%
14	1240	Worker's Comp.	3,480	0.00	3,479.62	0.38	100%
15	1250	Unemployment	490	0.00	224.00	266.00	46%
16		Sub-Total	87,682	4,182.04	72,246.42	15,437.58	82%
17		TOTAL	357,185	35,753.39	321,812.44	35,373.37	90%
18							
19	SERVICES & SUPPLIES						
20	2005	Ad/Leg	1,000	0.00	578.63	421.37	58%
21	2022	Bks/Subs	151	0.00	176.60	-25.60	117%
22	2029	Bus Conf Exp	10,000	0.00	3,781.27	6,218.73	38%
23	2035	Educ/Trng	5,000	156.33	156.33	4,843.67	3%
24	2039	Empl Trans	2,000	31.83	554.23	1,445.77	28%
25	2051	Insurance	165,948	0.00	165,948.00	0.00	100%
26	2061	Memberships	13,500	0.00	12,603.00	897.00	93%
27	2076	Office Sups	12,000	1,025.43	9,180.50	2,819.50	77%
28	2081	Postage	1,000	0.00	872.38	127.62	87%
29	2085	Printing	2,500	96.98	940.98	1,559.02	38%
30	2197	Tele & Teleg	17,000	1,431.00	14,900.73	2,099.27	88%
31	2261	Office Equip Mtn	8,000	0.00	3,829.97	4,170.03	48%
32	2275	Rents & Leases	10,502	622.21	9,883.42	618.58	94%
33	2332	Food Sups	2,000	108.62	1,958.75	41.25	98%
34	2444	Medical Supplies	500	0.00	500.00	0.00	100%
35	2505	Actg Svcs	42,600	0.00	31,030.99	11,569.01	73%
36	2531	Legal Svcs	25,000	665.00	20,728.41	4,271.59	83%
37	2591	Other Prof Svcs	21,520	479.29	13,832.02	7,687.98	64%
38	2813	Sales Tax Adjustment	0	0.00	0.00	0.00	0%
39	2819	Registration Service	0	0.00	0.00	0.00	0%
40	2880	PY Expenditure	0	0.00	0.00	0.00	0%
41	2898	Other Oper Exp	5,500	419.94	5,646.65	-146.65	103%
42		TOTAL	345,721	5,036.63	297,102.86	48,618.14	86%
43							
44							
45	4202	Struct & Imp	860,500	216,406.92	425,214.84	435,285.16	49%
46	4303	Office Equipment	0	0.00	0.00	0	0%
47		TOTAL	860,500	216,406.92	425,214.84	435,285.16	49%
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	A	B	C	D	E	F	G
58	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
59	RECREATION						
60	SALARIES & BENEFITS						
61	1110	Superintendent- Rachel	110,940	12,785.38	21,322.30	89,617.70	19%
62	1110	Supervisor-Kayla	87,816	10,117.24	16,875.40	70,940.60	19%
63	1110	Rec. Coord. - Chris/Amay	66,252	2,185.39	6,898.26	59,353.74	10%
64	1110	Rec Coordinator - Kelly	60,144	6,924.31	11,553.85	48,590.15	19%
65	1110	Rec Site Specialist-Sarah	52,740	4,374.89	8,434.89	44,305.11	16%
66	1122	Part Time - Office Asst.	33,540	3,907.64	6,369.39	27,170.61	19%
67	1122	Part Time	399,528	<u>25,148.82</u>	<u>49,522.84</u>	<u>350,005.16</u>	12%
68		Sub-Total	<u>810,960</u>	<u>65,443.67</u>	<u>120,976.93</u>	<u>689,983.07</u>	15%
69	1210	Retirement	30,231	0.00	5,659.70	24,571.30	19%
70	1220	OASDI	60,126	4,990.55	9,238.85	50,887.15	15%
71	1230	Insurance	41,630	2,804.03	4,274.08	37,355.92	10%
72	1240	Worker's Comp	11,901	0.00	9,484.94	2,416.06	80%
73	1250	Unemployment	<u>14,578</u>	<u>346.99</u>	<u>663.02</u>	<u>13,914.98</u>	5%
74		Sub-Total	<u>158,466</u>	<u>8,141.57</u>	<u>29,320.59</u>	<u>129,145.41</u>	19%
75		TOTAL	969,427	73,585.24	150,297.52	819,129.48	16%
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	10,000	1,079.09	10,197.17	-197.17	102%
81	2035	Educ/Trng	3,000	21.55	1,104.55	1,895.45	37%
82	2039	Empl Trans	3,000	70.91	1,783.50	1,216.50	59%
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	2,600	9.69	1,911.81	688.19	74%
86	2081	Postage	25,700	0.00	25,731.38	-31.38	100%
87	2085	Printing	4,000	682.36	2,729.44	1,270.56	68%
88	2197	Tele & Teleg	2,300	165.57	2,020.78	279.22	88%
89	2261	Office Equip Mtn	2,500	0.00	1,154.91	1,345.09	46%
90	2314	Clothing	8,500	898.82	5,010.04	3,489.96	59%
91	2332	Food	10,900	745.51	9,483.46	1,416.54	87%
92	2444	Med Sups	1,100	225.16	908.62	191.38	83%
93	2591	Other Prof Svcs	17,500	1,553.02	16,436.58	1,063.42	94%
94	2851	Rec Svcs	50,000	8,120.08	35,926.11	14,073.89	72%
95	2852	Rec Sups	26,000	1,257.09	18,799.42	7,200.58	72%
96	2871	Transportation	4,000	0.00	2,288.70	1,711.30	57%
97	2898	Other Oper Exp	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	0%
98			<u>171,850</u>	<u>14,828.85</u>	<u>135,486.47</u>	<u>36,363.53</u>	79%
99							
100	4202	Struct & Imp	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	0%
101			<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	0%
102							
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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	105,672	12,177.55	97,540.40	8,131.60	92%
119	1110	Supervisor - Sergio	87,816	10,117.24	81,057.92	6,758.08	92%
120	1110	Mtnc Worker II - Barry	67,908	7,097.41	33,449.96	34,458.04	49%
121	1110	Mtnc Wkr-Rodney	15,515	6,637.69	11,076.15	4,438.85	71%
122	1110	Mtnc Wkr-Barry/Larry	57,660	0.00	31,002.51	26,657.49	54%
123	1110	Mtnc Wkr-Simmons	57,660	6,417.77	51,902.00	5,758.00	90%
124	1110	Mtnc Wkr-Larry	52,344	7,097.41	51,891.48	452.52	99%
125	1110	Mtnc Wkr-Bradley/Charle	57,660	10,975.80	57,325.66	334.34	99%
126	1110	Mtnc Wkr-Isaiah	47,520	5,467.69	30,264.66	17,255.34	64%
127	1122	PT Maintenance Wkr	25,000	0.00	0.00	25,000.00	0%
128	1122	Lead Facilities Monitor/Custodian	26,208	6,849.64	7,939.89	18,268.11	30%
129	1122	Weekday & Weekend Bldg Monitor	42,640	0.00	42,698.57	-58.57	100%
130		Sub-Total	643,603	\$ 72,838.20	496,149.20	147,453.80	77%
131	1210	Retirement	43,980	0.00	29,364.23	14,615.77	67%
132	1220	OASDI	49,236	4,754.95	36,532.72	12,703.28	74%
133	1230	Insurance	113,713	9,952.06	84,142.85	29,570.15	74%
134	1240	Worker's Comp.	90,974	0.00	59,475.66	31,498.34	65%
135	1250	Unemployment	2,940	15.46	1,519.01	1,420.99	52%
136		Sub-Total	300,843	14,722.47	211,034.47	89,808.53	70%
137		TOTAL	944,446	87,560.67	707,183.67	237,262.33	75%
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	119.21	380.79	24%
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	143.84	2,813.40	2,186.60	56%
145	2111	Bldg Mtnc Svc	4,200	0.00	3,007.14	1,192.86	72%
146	2112	Bldg Mtnc Sups	12,000	1,341.42	11,276.11	723.89	94%
147	2122	Chem Sups	4,000	0.00	3,541.17	458.83	89%
148	2131	Elec Sys SVC	5,000	0.00	1,968.25	3,031.75	39%
149	2132	Elec Sys Sup	10,000	0.00	1,080.63	8,919.37	11%
150	2142	Land Imp Sup	30,000	353.40	6,410.80	23,589.20	21%
151	2162	Paint Sups	1,500	0.00	0.00	1,500.00	0%
152	2168	Plumbing Sups	10,000	841.91	7,812.04	2,187.96	78%
153	2191	Electricity	60,000	4,030.02	54,437.19	5,562.81	91%
154	2192	Natural Gas	7,000	66.12	4,232.41	2,767.59	60%
155	2193	Refuse	11,000	1,326.53	31,309.71	-20,309.71	285%
156	2195	Sewage	7,000	4.12	6,783.96	216.04	97%
157	2197	Tele/Teleg	2,000	436.14	2,700.44	-700.44	135%
158	2198	Water	125,000	6,506.79	112,288.79	12,711.21	90%
159	2205	Auto Mtnc Svc	14,000	1,283.71	9,524.84	4,475.16	68%
160	2211	Constr Equip Svc	6,000	0.00	3,613.13	2,386.87	60%
161	2226	Expend Tools	6,000	658.15	6,072.37	-72.37	101%
162	2236	Fuels & Lubes	10,000	563.10	2,739.15	7,260.85	27%
163	2275	Rents & Leases	15,000	1,247.82	12,825.78	2,174.22	86%
164	2281	Shop Equip Svc	1,600	100.16	1,888.60	-288.60	118%
165	2292	Other Equip	11,000	1,672.09	9,735.66	1,264.34	89%
166	2314	Clothing	4,000	0.00	2,957.48	1,042.52	74%
167	2322	Cust Sup	22,500	2,067.40	16,022.98	6,477.02	71%
168	2444	Medical Sup	300	0.00	358.47	-58.47	119%
169	2591	Other Prof Svc	144,500	8,920.87	138,737.18	5,762.82	96%
170		TOTAL	533,750	31,563.59	458,163.18	75,586.82	86%
171							

	A	B	C	D	E	F	G
172	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
173	FIXED ASSETS						
174	4201	Building Improvement	225,000	48,856.60	48,856.60	176,143.40	22%
175	4202	Structures & Imp	494,000	0.00	283,565.44	210,434.56	57%
176	4303	Other Equip	80,000	0.00	71,165.16	8,834.84	89%
177			799,000	48,856.60	403,587.20	395,413	51%
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	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	1,187,307	123,178.46	754,408.60	432,898.40	64%
233	1122	PART TIME SALARIES	536,754	11,683.36	112,283.55	424,470.26	21%
234	1210	RETIREMENT	94,984	2,400.84	56,858.08	38,125.92	60%
235	1220	OASDI	129,979	11,526.70	64,218.71	65,760.29	49%
236	1230	INSURANCE	197,666	12,756.09	116,678.44	80,987.56	59%
237	1240	WORKER'S COMP	106,354	0.00	72,440.22	33,913.78	68%
238	1250	UNEMPLOYMENT	18,007	362.45	2,406.03	15,600.97	13%
239	1000	SALARIES/BENEFITS	2,271,058	196,899.30	1,179,293.63	1,091,764.18	52%
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	1,079.09	16,582.40	6,417.60	0%
245	2035	EDUC/TRNG	8,500	177.88	1,460.88	7,039.12	17%
246	2039	EMPLOY TRANS	5,500	70.91	2,456.94	3,043.06	0%
247	2051	INSURANCE	165,948	0.00	165,948.00	0.00	100%
248	2061	MEMBERSHIPS	14,400	0.00	12,603.00	1,797.00	88%
249	2076	OFFICE SUPS	15,600	1,035.12	12,194.64	3,405.36	78%
250	2081	POSTAGE	26,700	0.00	26,603.76	96.24	100%
251	2085	PRINTING	6,500	779.34	3,670.42	2,829.58	56%
252	2104	AGRI/HORT	5,000	143.84	2,813.40	2,186.60	56%
253	2111	BLDG MTNC SVC	4,200	0.00	3,007.14	1,192.86	72%
254	2112	BLDG MTNC SUP	12,000	1,341.42	11,276.11	723.89	94%
255	2122	CHEM SUPS	4,000	0.00	3,541.17	458.83	89%
256	2131	ELEC MTNC SVC	5,000	0.00	1,968.25	3,031.75	39%
257	2132	ELEC MTNC SUP	10,000	0.00	1,080.63	8,919.37	11%
258	2142	LAND IMP SUP	30,000	353.40	6,410.80	23,589.20	21%
259	2162	PAINTING SUPS	1,500	0.00	0.00	1,500.00	0%
260	2168	PLUMBING SUPS	10,000	841.91	7,812.04	2,187.96	78%
261	2191	ELECTRICITY	60,000	4,030.02	54,437.19	5,562.81	91%
262	2192	NATURAL GAS	7,000	66.12	4,232.41	2,767.59	60%
263	2193	REFUSE	11,000	1,326.53	31,309.71	-20,309.71	285%
264	2195	SEWAGE	7,000	4.12	6,783.96	216.04	97%
265	2197	TELE/TELEG	21,300	2,032.71	19,621.95	1,678.05	92%
266	2198	WATER	125,000	6,506.79	112,288.79	12,711.21	90%
267	2205	AUTO MTNC SVC	14,000	1,283.71	9,524.84	4,475.16	68%
268	2211	CONSTR EQUIP SVC	6,000	0.00	3,613.13	2,386.87	60%
269	2226	EXPEND TOOLS	6,000	658.15	6,072.37	-72.37	101%
270	2236	FUELS / LUBES	10,000	563.10	2,739.15	7,260.85	27%
271	2261	OFF EQUIP MTNC	10,500	0.00	4,984.88	5,515.12	47%
272	2275	RENTS/LEASES	25,502	1,870.03	22,709.20	2,792.80	89%
273	2281	SHOP EQUIP SVCS	1,600	100.16	1,888.60	-288.60	118%
274	2292	OTHER EQUIP SUPS	11,000	1,672.09	9,735.66	1,264.34	89%
275	2314	CLOTHING	12,500	898.82	7,967.52	4,532.48	64%
276	2322	CUST SUP	22,500	2,067.40	16,022.98	6,477.02	71%
277	2332	FOOD SUPS	12,900	854.13	11,442.21	1,457.79	89%
278	2444	MED SUPS	1,900	225.16	1,767.09	132.91	93%
279	2505	ACCOUNT SVC	42,600	0.00	31,030.99	11,569.01	73%
280	2531	LEGAL SVC	25,000	0.00	20,728.41	4,271.59	83%
281	2591	OTHER PROF SVCS	183,520	745.02	169,005.78	14,514.22	92%
282	2813	SALES TAX ADJUST.	0	108.62	0.00	0.00	0%
283	2819	REGISTRATION SVC	0	0.00	0.00	0.00	0%
284	2851	RECREATION SVC	50,000	8,120.08	35,926.11	14,073.89	72%
285							

	A	B	C	D	E	F	G
286	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
287	2852	RECREATION SUP	26,000	1,257.09	18,799.42	7,200.58	72%
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	419.94	5,646.65	-146.65	103%
291	2000	SERVICES/SUPPLIES	1,051,321	51,429.07	890,752.51	160,568.49	85%
292							
293	FIXED ASSETS						
294	4201	Building IIM	225,000	48,856.60	48,856.60	176,143.40	0%
295	4202	STRUCT & IMP	1,354,500	216,406.92	708,780.28	645,719.72	0%
296	4303	EQUIPMENT	80,000	0.00	71,165.16	8,834.84	0%
297	4000	FIXED ASSETS	1,659,500	265,263.52	828,802.04	830,698	0%
298							
299							
300	1000	SALARIES & BENE	2,271,058	196,899.30	1,179,293.63	1,091,764.18	52%
301							
302	2000	SERVICES & SUPP	1,051,321	51,429.07	890,752.51	160,568.49	85%
303							
304	4000	FIXED ASSETS	1,659,500	265,263.52	828,802.04	830,698	50%
305							
306		CONTINGENCY	250,000	63,100.00	160,769.00	89,231.00	64%
307							
308		RESERVE	53,748	0.00	0.00	0.00	0%
309							
310							
311		TOTAL	5,285,627	576,691.89	3,059,617.18	2,172,262	58%
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NORTH HIGHLANDS RECREATION & PARK DISTRICT
CFD BILLING REPORT JUNE 2026
(Bills paid in May 2026)

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
<u>BENEFITS</u>				
1210	Retirement	VOYA	Apr-26	\$ -
1230	Insurance	CALIFORNIA CHOICE	May-26	\$ -
1230	" " "	COPOWER	May-26	\$ -
1240	Workers' Comp	CAPRI	4th Quarter	\$ -
	Total			0.00
<u>SERVICES & SUPPLIES</u>				
2191	Electric	SMUD	6696230 7955 Bing Drive PED	\$ 43.19
2191	" " "	SMUD	6696231 7931 Scotland Dr PED	\$ 43.07
2193	Refuse	Republic Service	3929 Karl, 7916 Aztec Way, 6040 Watt	\$ -
2198	Water	CA/American	Cherry Blossom Park 7930 Little Plum IRRG	\$ 86.05
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive	\$ 102.60
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive IRRG	\$ -
2198	" " "	CA/American	Cherry Blossome Park 2794 Napoleon IRRG	\$ 168.78
2236	Fuel and Lube	C.J.U.S.D.	Jan - Mar 2026	\$ 500.00
	TOTAL			\$ 943.69
<u>FIXED ASSETS</u>				
4201	Building Improvement			\$ -
4202	Structures			\$ -
4303	Equipment			\$ -
	TOTAL			\$ -
Total District Salaries		(MAY 3 PAY DAY)		\$ -
Total District EDD		(MAY 3 PAY DAY)		\$ -
Total District OASDI		(MAY 3 PAY DAY)		\$ -
				\$ -
DISTRICT TOTALS				943.69

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 - MAY 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	\$2,500.00	873.00	0.00	1,798.00	702.00	
20		TOTAL	\$2,500.00	873.00	0.00	1,798.00	702.00	72%
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	\$140,020.00	65,652.65	(99.25)	138,878.32	1,141.68	
52		TOTAL	\$140,020.00	65,652.65	(99.25)	138,878.32	1,141.68	99%
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	\$2,500	873.00	0.00	1,798.00	702.00	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	\$140,020	65,652.65	(99.25)	138,878.32	1,141.68	99%
66								
67		TOTAL	\$142,520	66,525.65	(99.25)	140,676.32	1,843.68	99%
68								
69		GENERAL RESERVED FUND	\$0	0.00	0.00	0.00	0.00	0%
70		CARRY OVER	\$0.00					
71								
72		TOTAL BUDGET	\$142,520	66,525.65	-99.25	\$140,676	1,843.68	99%
73								
74		Contingency	\$15,000.00	0.00	6214.14	6,214.14	8,785.86	
75								
76								

	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	86.26	929.68	-29.68	103%
77	2193	Refuse	1,000	0.00	1,000.00	0.00	100%
78	2198	Water	45,000	357.43	38,467.12	6,532.88	85%
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	500.00	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	943.69	45,648.73	16,115.41	74%
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							
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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	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	86.26	929.68	-29.68	103%
132	2193	REFUSE	1,000	0.00	1,000.00	0.00	100%
133	2198	WATER	45,000	357.43	38,467.12	6,532.88	85%
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	500.00	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	943.69	58,334.97	16,610.17	78%
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	943.69	58,334.97	16,610.17	78%
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	943.69	143,557.75	55,374	63%
166							
167							
168							
169							

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

To: Joanna McVay, Chairperson
Board of Directors

From: Scott Graham, Administrator

Date: June 11, 2026

Subject: FY 2026-2027 General Fund (GF) and Community Facilities District (CFD)
Preliminary 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 Preliminary Budget includes 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.

The Preliminary Budget serves as a working budget until the Board adopts a Final Budget no later than August 31, 2026.

During the time period between approval of the Preliminary and Final Budgets, Sacramento County will review the District's General Fund budget and finalize year-end expenditures and revenues associated with FY 2025-2026. Any late revenues received by the District will be added to the Final Budget.

DISCUSSION

The FY 2026-2027 Preliminary Budget was developed by staff using the same general approach as the prior fiscal year and continues the District's focus on maintaining core services, investing in facilities and infrastructure, and preserving long-term financial stability. Overall, the proposed budget is similar in scope and structure to the FY 2025-2026 budget, with adjustments reflecting current operating costs, staffing needs, recreation programming demand and anticipated capital improvement projects.

The budget includes funding for ongoing park and facility maintenance, expanded recreation programming supported through ELOP partnerships, facility improvements, equipment replacement and continued planning and development activities associated with Sierra Creek Park. District reserves and fund balances remain stable and continue to support both operational and capital improvement needs.

The following sections provide an overview of the major revenue sources, expenditure categories, capital improvement projects, reserve balances and Community Facilities District (CFD) budget for FY 2026-2027.

GENERAL FUND BUDGET REVENUE OVERVIEW

FY 2025-2026 Approved Budget

\$5,125,070

FY 2026-2027 Proposed Budget

\$5,107,460

Major Revenue Factors

- Sierra Creek Park construction funding was reduced pending final County permitting approvals. Staff included \$700,000 for anticipated project activity in late 2026. Current Developer Impact Fee balances total approximately \$4,657,539, with an additional Proposition 68 balance of approximately \$1,959,521 available for the project.
- Recreation Fees and Charges are projected to increase by approximately \$156,689 due to expanded ELOP-supported programming partnerships with Twin Rivers Unified School District and Center Unified School District.
- Projected FY 2025-2026 carry-over funding is estimated at \$325,277.
- Property tax and related revenues are projected to increase by approximately \$54,864 over FY 2025-2026 levels.

EXPENDITURE OVERVIEW

The Consumer Price Index (CPI) for the West Region as of April 2026 was 3.5%. Staff has included a 3.5% Cost of Living Adjustment (COLA) for full-time employees effective with the first pay period following July 1, 2026.

SALARIES AND BENEFITS

FY 2025-2026 Approved Budget	\$2,271,058
FY 2026-2027 Proposed Budget	\$2,472,092
Increase	\$201,034

The Salaries and Benefits category includes all employee-related costs including salaries, retirement, Social Security, unemployment insurance, workers compensation and employee benefits.

Major Expenditure Factors

- A 3.5% Cost of Living Adjustment (COLA) for full-time employees.
- Hourly wage adjustments for part-time Recreation and Maintenance staff.
- Additional part-time maintenance staffing to support year-round operational needs, partially funded through the Elverta Park CFD budget.

SERVICES AND SUPPLIES

FY 2025-2026 Approved Budget	\$1,057,321
FY 2026-2027 Proposed Budget	\$1,153,849
Increase	\$96,528

Services and Supplies accounts include materials, supplies, utilities and small equipment necessary for staff to perform operational and program-related duties.

Major Services and Supplies Factors

- Increased recreation programming activity and participation levels.
- Increasing account allocations to reflect higher costs in the FY25/26 Budget.
- Increased liability insurance and accounting-related costs.

FIXED ASSETS

FY 2025-2026 Approved Budget	\$1,659,500
FY 2026-2027 Proposed Budget	\$1,238,277
Decrease	\$421,223

Major Fixed Assets Factors

- Sierra Creek Park project planning and construction activity.
- Shade structure at Capehart (reimbursable from CUSD).
- Facility improvement and maintenance projects, including roof replacement and facility upgrades at the Recreation Center/Office Building, Community Center and Capehart.
- Equipment replacement purchases, including a new mower.

ADA Pathway Improvements	\$40,000
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FUND BALANCES AND RESERVES

Fund Category	Balance
Contingency Fund	\$239,110
Carry-Over Funds	\$325,277
Developer Impact Fee Funds	\$4,657,539
District GF Fund Balance	\$2,213,964

District reserve balances and carry-over funding remain stable and continue to provide financial flexibility for capital improvements, emergency expenditures and future operational needs.

COMMUNITY FACILITIES DISTRICT (CFD)
ELVERTA PARK – CHERRY BLOSSOM PARK
CFD No. 2016-01

FY 2026-2027 PRELIMINARY BUDGET

CFD BACKGROUND

With the development of the Elverta Park subdivision in 2016, the District entered into a Community Facilities District (CFD) agreement with Silverado Homes for park and landscape maintenance within the subdivision.

The CFD requires homeowners within the subdivision to pay an annual special tax assessment for park and landscape maintenance services. The assessment is collected by Sacramento County and returned to the District. CFD revenues are restricted and may only be used for costs associated with maintenance and improvements within the CFD area.

SCI Consulting Group administers annual CFD tax calculations, levy preparation, reporting requirements and property owner inquiries on behalf of the District to ensure compliance with applicable Government Code requirements.

CFD REVENUE

There are currently 223 single-family residential units located within the Elverta Park subdivision.

The District will collect approximately \$641.21 per residential unit in FY 2026-2027, generating total CFD revenue of approximately \$144,272. This represents an increase of approximately \$4,883.70 in total fees collected over FY 2025-2026.

With projected carry-over funds of approximately \$33,144, total available CFD revenue for FY 2026-2027 is estimated at \$180,916.

CFD EXPENDITURES

FY 2025-2026 Approved Budget

\$173,932

FY 2026-2027 Proposed Budget

\$180,916

Additional proposed expenditures include increases associated with part-time staffing support, salaries and benefits, rents and leases, water costs and fuel-related expenses.

CFD Category	Balance
Contingency	\$16,195
Reserves (as of June 30, 2026)	\$109,156

The CFD reserve balance provides financial stability for future maintenance obligations and unanticipated costs associated with subdivision landscaping and park maintenance.

RECOMMENDATION

Staff recommends the Board of Directors review and discusses the proposed FY 2026-2027 General Fund (GF) and Community Facilities District (CFD) Preliminary Budgets for consideration and approval at the June 11, 2026 Regular Board Meeting.

RESOLUTION #656

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

County of Sacramento, State of California

RESOLUTION ADOPTING PRELIMINARY BUDGET

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

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

(1) Salaries and employee benefits	<u>\$2,476,224</u>
(2) Services and supplies	<u>\$1,153,849</u>
(3) Other Charges	<u>\$ _____</u>
(4) Fixed Assets:	
(A) Land	<u>\$ _____</u>
(B) Structures and Improvements	<u>\$1,158,277</u>
(C) Equipment	<u>\$ 80,000</u>
(5) Expenditure Transfer	<u>\$ _____</u>
(6) Contingencies	<u>\$ 239,110</u>
(7) Provision for reserve increases	<u>\$ _____ 0</u>
 TOTAL BUDGET REQUIREMENTS:	 <u>\$5,107,460</u>

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 PRELIMINARY REVENUE BUDGET

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>ACTUAL</u> <u>2021/2022</u>	<u>ACTUAL</u> <u>2022/2023</u>	<u>ACTUAL</u> <u>2023/2024</u>	<u>ACTUAL</u> <u>2024/2025</u>	<u>BUDGET</u> <u>2025/2026</u>	<u>ESTIMATE</u> <u>2025/2026</u>	<u>PRELIMINARY</u> <u>2026/2027</u>
91910100	Secured Property Tax	1,528,978	1,670,311	1,784,648	1,882,351	1,875,000.00	1,971,162.82	1,971,163.00
91910200	Unsecured Prop. Tax	52,875	56,710	63,423	70,437	70,000.00	76,920.00	76,598.00
91910300	Sup. Prop. Tax	56,085	64,488	42,330	41,393	40,000.00	40,000.00	26,912.00
91910400	Prop Tax Sec Deliq	10,917	9,805	13,864	16,504	16,000.00	28,571.82	28,572.00
91910500	Prop Tax Sup Deliq	1,955	3,747	4,604	3,564	3,500.00	5,687.04	5,687.00
91910600	Prop Tax Unitary	9,278	11,328	12,999	15,286	16,000.00	16,048.71	16,035.00
91912000	Prop. Tax Sec. Redem.	139	176	54	227	0.00	96.40	0.00
91913000	Prop. Tax, Prior Unsec.	1,114	586	610	973	900.00	0.00	0.00
91914000	Penalty Cost Prop. Tax	667	441	312	405	300.00	44.26	44.00
91919600	RDA Residual	13,378	18,705	21,726	25,808	23,000.00	25,807.59	13,353.00
91919900	Taxes - Other	0.00	16.08	16.00	17.97	0.00		0.00
94941000	Interest Income	10,736	63,878	93,760	97,903	90,000.00	90,000.00	40,438.00
94942900	Building Rental	31,452	59,499	40,514	28,556	25,000.00	32,284.00	30,000
95952200	Homeowners Relief	12,935	12,913	12,713	12,621	12,500.00	12,678.16	10,781.00
95952900	In Lieu Tax	0	100,000	0	62,887	710,500.00	15,000.00	500,000.00
95953000	Misc. Revenue (ASES)	100,197	20,064	0	0	0.00		0.00
95953300	Redevelopment Funds	9,858	14,485	15,909	18,737	15,000.00	15,457.29	9,125.00
95959504	Fiscal Relief Special District	742,013	0	0	0	0.00		0.00
96964600	Recreation Fees & Charges	101,949	298,462	462,114	865,309	571,772.00	873,000.00	728,461.00
96969000	Leased Property	128,963	126,730	129,435	116,186	125,014.00	133,978.29	125,014.00
91919300	Tax, Sales	0	0	0	0	0.00	0.00	0.00
97979000	Revenue, Other	47,307	212,868	364,868	175,459	1,011,000.00	716,027.14	1,200,000.00
98987000	Debt Issue	0	0	0	0	0.00	0.00	0
9000	TOTAL	2,860,796	2,745,210	3,063,899	3,434,621	4,605,486.00	4,052,764	4,782,183
7400000	CARRY OVER*	1,432,956	572,859	871,779	519,584	519,584.00	325,277	325,277
	Unreserved Fund Balance	4,293,752	3,318,070	3,935,678	3,954,205	5,125,070.00	4,378,041	5,107,460
088L	Quimby						(as of 5/18/2026)	968,587.44
346I	Park Dedication Fees						(as of 5/18/2026)	3,688,952.08
	District Reserve Acct						FY2025/26	2,213,964.00

2026/2027 FISCAL YEAR PRELIMINARY EXPENDITURE BUDGET

<u>CODE CLASSIFICATION</u>	<u>ACTUAL</u> <u>2021/2022</u>	<u>ACTUAL</u> <u>2022/2023</u>	<u>ACTUAL</u> <u>2023/2024</u>	<u>ACTUAL</u> <u>2024/2025</u>	<u>BUDGET</u> <u>2025/2026</u>	<u>ESTIMATE</u> <u>2025/2026</u>	<u>PRELIM</u> <u>2026/2027</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
Salaries and Employee Benefits										
1110 Sal & Wages, FT	669,037	841,690	953,928	1,005,814	1,187,307	1,075,563	1,274,571	281,425	409,857	583,289
1122 Sal & Wages, PT	167,156	158,980	198,867	350,835	536,754	394,391	641,001	10,332	547,989	82,680
1210 Retirement	47,742	60,107	73,647	69,350	94,984	83,087	101,966	22,514	32,789	46,663
1220 OASDI	61,619	74,860	88,923	102,744	129,979	114,252	146,541	22,319	73,275	50,947
1230 Insurance	121,116	140,417	143,993	160,978	197,666	158,148	178,790	22,922	43,603	112,265
1240 Worker's Comp.	36,572	40,953	55,572	63,991	106,354	72,441	111,923	2,789	14,999	94,135
1250 Unemployment	<u>3,427</u>	<u>3,370</u>	<u>3,765</u>	<u>5,257</u>	<u>18,007</u>	<u>6,334</u>	<u>21,432</u>	<u>490</u>	<u>18,247</u>	<u>2,695</u>
1000 TOTAL	1,106,669	1,320,378	1,518,694	1,758,968	2,271,058	1,904,216	2,476,224	362,792	1,140,759	972,673
Services & Supplies										
2005 Adv/Leg	1,512	665	469	405	1,000	579	1,000	1,000	0	0
2022 Bks/Periodicals	146	146	151	151	151	177	200	200	0	0
2029 Bus & Conf Exp	20,548	12,105	16,784	13,034	23,000	17,812	19,000	10,000	6,000	3,000
2035 Educ & Trng	1,101	4,141	2,749	805	8,500	1,700	11,500	5,000	1,500	5,000
2039 Mileage	1,686	2,576	1,706	2,425	5,500	3,750	4,250	1,000	3,000	250
2051 Insurance	98,712	119,191	134,786	148,609	165,948	165,948	185,032	185,032	0	0
2061 Memberships	11,370	13,001	13,025	13,624	14,400	13,158	14,900	14,000	750	150
2076 Office Sups	9,442	11,498	15,754	12,859	15,600	12,602	15,800	12,000	2,500	1,300
2081 Postage Sups	698	7,759	27,069	25,005	26,700	26,603	27,900	900	27,000	0
2085 Printing sups	1,626	3,835	4,514	4,643	6,500	3,844	5,500	1,500	4,000	0
2104 Agri/Hort Sups	778	1,814	110	657	5,000	4,000	5,000	0	0	5,000
2111 Bldg Mtnc Svcs	1,807	2,483	2,346	2,114	4,200	4,000	4,000	0	0	4,000
2112 Bldg Mtnc Svcs	5,013	7,653	7,208	11,621	12,000	13,000	13,000	0	0	13,000
2122 Chemical Svcs	441	1,354	1,060	1,756	4,000	4,500	4,500	0	0	4,500
2131 Elec Mtnc Svc	1,079	2,709	4,050	2,505	5,000	2,100	5,000	0	0	5,000
2132 Elec Mtnc Sup	0	797	288	3,598	10,000	2,000	4,000	0	0	4,000
2142 Land Imp sups	16,908	16,651	19,652	13,750	30,000	10,000	30,000	0	0	30,000
2162 Painting Svcs	1,000	687	940	1,235	1,500	0	1,500	0	0	1,500
2168 Plumbing Svcs	4,243	8,227	8,598	5,868	10,000	10,000	10,000	0	0	10,000
2191 Electricity	35,771	41,010	47,004	55,886	60,000	63,603	65,000	0	0	65,000
2192 Nat'l Gas	2,594	6,536	4,529	4,575	7,000	6,000	7,000	0	0	7,000
2193 Refuse	7,725	11,851	10,131	9,678	17,000	17,943	25,000	0	0	25,000
2195 Sewage	5,782	6,163	6,178	7,196	7,000	8,619	7,000	0	0	7,000

<u>CODE CLASSIFICATION</u>	<u>ACTUAL</u> <u>2021/2022</u>	<u>ACTUAL</u> <u>2022/2023</u>	<u>ACTUAL</u> <u>2023/2024</u>	<u>ACTUAL</u> <u>2023/2024</u>	<u>BUDGET</u> <u>2025/2026</u>	<u>ESTIMATE</u> <u>2025/2026</u>	<u>PRELIM</u> <u>2026/2027</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
2197 Tele & Teleg	18,308	15,788	18,422	19,525	21,300	21,409	24,500	18,000	2,500	4,000
2198 Water	111,390	85,651	113,437	128,185	125,000	125,000	125,000	0	0	125,000
2205 Auto Mtnc Svcs	15,661	12,301	10,684	13,216	14,000	10,000	10,000	0	0	10,000
2211 Constr Equip Mtnc Svc	5,992	2,451	7,823	2,630	6,000	4,000	6,000	0	0	6,000
2226 Expend Tools	2,735	4,318	4,071	4,437	6,000	6,000	6,000	0	0	6,000
2236 Fuels & Lubes	12,144	6,792	2,384	2,559	10,000	3,543	10,000	0	0	10,000
2261 Off Equip Mtnc Svc	10,723	15,433	7,780	11,833	10,500	10,000	23,868	13,868	10,000	0
2275 Rents & Leases	18,865	23,835	20,518	21,499	25,502	25,506	30,000	13,000	0	17,000
2281 Shop Equip Svc	682	761	1,285	833	1,600	2,000	2,000	0	0	2,000
2292 Other Equip Mtnc Svcs	9,864	8,684	9,982	8,910	11,000	10,000	25,000	0	0	25,000
2314 Cloth & Per Svcs	7,030	5,211	6,476	8,940	12,500	11,500	13,500	0	7,500	6,000
2322 Custodial Sup	13,702	13,779	17,802	19,674	22,500	17,500	22,500	0	0	22,500
2332 Food Sup	3,490	5,073	10,206	11,230	12,900	11,500	16,000	2,500	13,500	0
2444 Medical Sup	1,364	1,265	1,289	1,081	1,900	1,658	4,300	500	3,500	300
2505 Actg Svc	29,251	30,855	34,634	42,515	42,600	44,962	60,000	60,000	0	0
2531 Legal Svc	3,730	2,053	6,848	38,691	25,000	22,000	20,000	20,000	0	0
2591 Other Prof Svc	157,878	189,616	113,148	125,423	183,520	47,114	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	0	35,000	35,000	0	0
2851 Rec Svcs	6,982	8,311	29,397	46,966	50,000	30,000	40,000	0	40,000	0
2852 Rec Svcs	6,536	15,759	16,529	20,767	26,000	23,000	23,000	0	23,000	0
2871 Transportation	0	0	1,932	3,402	4,000	3,000	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	5,500	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	1,057,321	828,229	1,153,849	416,599	162,750	574,500

<u>CODE CLASSIFICATION</u>	<u>ACTUAL</u> <u>2021/2022</u>	<u>ACTUAL</u> <u>2022/2023</u>	<u>ACTUAL</u> <u>2023/2024</u>	<u>ACTUAL</u> <u>2023/2024</u>	<u>BUDGET</u> <u>2025/2026</u>	<u>ESTIMATE</u> <u>2025/2026</u>	<u>PRELIM</u> <u>2026/2027</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
FIXED ASSETS										
4201 Building Imp.	65,314	103,374	59,900	90,000	225,000.00	195,000	363,135	0	0	363,135
4202 Struct & Imp	116,082	644,255	257,485	374,003	1,354,500.00	1,200,000	795,142	700,000	55,142	40,000
4200 TOTAL	181,396	747,629	317,385	464,003	1,579,500.00	1,395,000	1,158,277	700,000	55,142	403,135
4303 Equip	62,820	88,211	47,340	39,308	80,000.00	71,666	80,000	0	0	80,000
4300 TOTAL	62,820	88,211	47,340	39,308	80,000.00	71,666	80,000	0	0	80,000
4000 TOTAL	244,216	835,840	364,725	503,311	1,659,500.00	1,466,666	1,238,277	700,000	55,142	483,135
TOTAL	2,024,272	2,895,479	2,652,052	3,146,272	4,987,879.00	4,199,111	4,868,350	1,479,391	1,358,651	2,030,308
CONTINGENCY	0	14,152	14,152	152,000	89,231.00	0	239,110			
RESERVE	0	0	0	0	53,748.00	0	0			
	2,024,272	2,909,631	2,666,204	3,298,272	5,130,858.00	4,199,111	5,107,460			

PRELIMINARY BUDGET FY2026/2027 ADMINISTRATION SALARIES & BENEFITS

ADMINISTRATION SALARIES

FULL TIME SALARIES

ADMINISTRATOR - SCOTT (ANNU 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 =	<u>\$480.00</u>	\$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 =	<u>\$480.00</u>	\$107,232

Total Full Time Salaries **\$281,425**

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 **\$291,756**

ADMINISTRATION BENEFITS

EMPLOYEES RETIREMENT **\$22,514**

2	\$281,425	x	8.000%	=	<u>\$22,513.98</u>	
					\$22,513.98	

OASDI **\$22,319**

\$291,756	x	7.65%	=	\$22,319.37	
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INSURANCE **\$22,922**

Medical

1	\$1,655.70		x	7 MOS =	\$11,589.90	
1	\$1,821.27		x	5 MOS =	<u>\$9,106.35</u>	
					\$20,696.25	

Dental

1	\$85.50	x	1x	6 MOS =	\$1,026.00	
1	\$100.00	x	1x	6 MOS =	<u>\$1,200.00</u>	
					\$2,226.00	

WORKER'S COMP

\$107,232	x	0.29%	=	\$310.97	\$2,789
\$174,193	x	1.19%	=	<u>\$2,072.89</u>	
				\$2,383.87	

Experience Modification

x	<u>1.17</u>	
	\$2,789.12	

UNEMPLOYMENT

\$14,000	x	3.50%	=	\$490.00	\$490
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Total Administration Benefits **\$71,035**

TOTAL ADMINISTRATION SALARIES AND BENEFITS **\$362,792**

PRELIMINARY BUDGET FY2026/2027 RECREATION SALARIES & BENEFITS

RECREATION SALARIES

FULL TIME SALARIES

	<u>RECREATION SUPERINTENDENT - (RACH) STEP 6 (Annv. 7/1) (Hired 11/2)</u>					
{10005}	\$4,617.70	x	26	PAY PERIODS =	\$120,060.20	120,540
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	
	<u>RECREATION SUPERVISOR - (KAYLA) STEP 6 (Hired 9/12)(Annv. 7/1)</u>					
{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 =	<u>\$480.00</u>	
	<u>RECREATION COORDINATOR - (AMAYA) STEP 2/3 (Annv. 5/18)</u>					
{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 =	<u>\$480.00</u>	
	<u>RECREATION COORDINATOR - (KELLY) STEP 4 (Anniv. 7/1)</u>					
{5403}	\$2,493.70	x	26	PAY PERIODS =	\$64,836.20	65,316
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	
	<u>RECREATION SITE COORDINATOR SPECIALIST -</u>					
{4734}	\$2,184.93	x	26	PAY PERIODS =	\$56,808.18	57,288
	\$ 40.00			STIPEND PER MONTH (PHONE) X 12 MONTHS =	<u>\$480.00</u>	

Total Full Time Salaries \$409,857

PART TIME RECREATION STAFF \$479,349

PART-TIME OFFICE ASSISTANT
 \$22.00 x 30 HRS PER WEEK x 52 WEEKS = \$34,320

PART-TIME SALARIES \$513,669

Total Part Time Salaries \$547,989

TOTAL RECREATION SALARIES \$957,846

RECREATION BENEFITS

<u>EMPLOYEE</u>	<u>RETIREMENT</u>					
5	\$409,857	x	8.000%	=	\$32,788.53	\$32,789

<u>OASDI</u>	\$957,846	x	7.65%	=	\$73,275.19	\$73,275
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INSURANCE \$43,603

<u>Medical</u>						
5	\$3,132.04	x		7 MOS =	\$21,924.28	
5	\$3,445.25	x		5 MOS =	<u>\$17,226.25</u>	
					\$39,150.53	

<u>Dental</u>						
5	\$ 85.50	x		6 MOS =	\$2,052.00	
5	\$ 100.00	x		6 MOS =	<u>\$2,400.00</u>	
					\$4,452.00	

<u>WORKER'S COMP</u>	\$957,846	x	1.19%	=	\$11,398.36	\$14,499
(VOL.)	\$1,500	x	1.19%	=	<u>\$17.85</u>	
					\$11,416.21	

Experience Modification x 1.27
\$14,498.59

<u>UNEMPLOYMENT</u>	\$521,349	x	3.50%	=	\$18,247.22	\$18,247
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Total Recreation Benefits \$182,412

TOTAL RECREATION SALARIES AND BENEFITS \$1,140,259

PRELIMINARY BUDGET FY2026/2027 MAINTENANCE SALARIES & BENEFITS

MAINTENANCE DIVISION

FULL TIME SALARIES

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

Total Full Time Salaries **\$583,289**

PART TIME SALARIES

<u>BUILDING MONITORS</u>						
	\$19.00	x	50 HRS PER WEEK	x	52 WEEKS =	\$49,400.00
						\$49,400
 <u>MAINTENANCE WORKER</u>						
	\$20.00	x	32 HRS PER WEEK	x	52 WEEKS =	\$33,280.00
						\$33,280
Total Part Time Salaries						\$82,680

TOTAL MAINTENANCE SALARIES **\$665,969**

MAINTENANCE BENEFITS

<u>EMPLOYEE</u>	<u>RETIREMENT</u>					
9	\$583,289	x	8.000%	=	\$46,663.13	\$46,663
	<u>OASDI</u>					
	\$665,969	x	7.65%	=	\$50,946.64	\$50,947
	<u>INSURANCE</u>					\$112,265
	<u>Medical</u>					
8	\$7,904.98	x		7 MOS =	\$55,334.86	
8	\$8,695.48	x		5 MOS =	<u>\$43,477.40</u>	
					\$98,812.26	
1	\$0.00	x		0 MOS =	\$0.00	
1	\$1,416.34	x		3 MOS =	<u>\$4,249.02</u>	
					\$4,249.02	
	<u>Dental</u>					
8	\$ 85.50	x		6 MOS =	\$4,104.00	
8	\$ 100.00	x		6 MOS =	<u>\$4,800.00</u>	
					\$8,904.00	
1	\$ 85.50	x		0 MOS =	\$0.00	
1	\$ 100.00	x		3 MOS =	<u>\$300.00</u>	
					\$300.00	
	<u>WORKER'S COMP</u>					
	\$665,969	x	11.13%	=	\$74,122.36	
(VOL.)	\$0	x	11.13%	=	<u>\$0.00</u>	
					\$74,122.36	
	Experience Modification			x	<u>1.27</u>	
					\$94,135.40	\$94,135
	<u>UNEMPLOYMENT</u>					
	\$77,000.00	x	3.50%	=	\$2,695.00	\$2,695
	Total Maintenance Benefits					\$306,705
	TOTAL MAINTENANCE AND BENEFITS					\$972,673

ADMINISTRATION
PRELIMINARY BUDGET FY2026/2027 SERVICES AND SUPPLIES

CODE	CLASSIFICATION	BUDGET	DESCRIPTION
2005	Adv/Leg Notice	1,000	Legal posting requirements, 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	185,031	District liability insurance (CAPRI)
2061	Memberships	14,000	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 Mtn	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	416,599	
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:	1,116,599	

**RECREATION
PRELIMINARY 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
PRELIMINARY 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	

PRELIMINARY BUDGET FY2026/2027 SERVICES AND SUPPLIES

CODE	CLASSIFICATION	BUDGET	DESCRIPTION
FIXED ASSETS			
4201	Building Improvement	363,135	Recreation Center Roof, CC Flooring, Electrical Upgrade, Capehart Roof Rep.
4202	Structure Improvement	40,000	ADA projects
4303	Equipment	<u>80,000</u>	Mower or other machines
4000	TOTAL FIXED ASSETS	483,135	
	GRAND TOTAL:	1,057,635	

Budget Overview - FY 2026-2027 (Updated 4/24/2026)

	2026	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975	1974	1973	1972	1971	1970	1969	1968	1967	1966	1965	1964	1963	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946	1945	1944	1943	1942	1941	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931	1930	1929	1928	1927	1926	1925	1924	1923	1922	1921	1920	1919	1918	1917	1916	1915	1914	1913	1912	1911	1910	1909	1908	1907	1906	1905	1904	1903	1902	1901	1900	1899	1898	1897	1896	1895	1894	1893	1892	1891	1890	1889	1888	1887	1886	1885	1884	1883	1882	1881	1880	1879	1878	1877	1876	1875	1874	1873	1872	1871	1870	1869	1868	1867	1866	1865	1864	1863	1862	1861	1860	1859	1858	1857	1856	1855	1854	1853	1852	1851	1850	1849	1848	1847	1846	1845	1844	1843	1842	1841	1840	1839	1838	1837	1836	1835	1834	1833	1832	1831	1830	1829	1828	1827	1826	1825	1824	1823	1822	1821	1820	1819	1818	1817	1816	1815	1814	1813	1812	1811	1810	1809	1808	1807	1806	1805	1804	1803	1802	1801	1800	1799	1798	1797	1796	1795	1794	1793	1792	1791	1790	1789	1788	1787	1786	1785	1784	1783	1782	1781	1780	1779	1778	1777	1776	1775	1774	1773	1772	1771	1770	1769	1768	1767	1766	1765	1764	1763	1762	1761	1760	1759	1758	1757	1756	1755	1754	1753	1752	1751	1750	1749	1748	1747	1746	1745	1744	1743	1742	1741	1740	1739	1738	1737	1736	1735	1734	1733	1732	1731	1730	1729	1728	1727	1726	1725	1724	1723	1722	1721	1720	1719	1718	1717	1716	1715	1714	1713	1712	1711	1710	1709	1708	1707	1706	1705	1704	1703	1702	1701	1700	1699	1698	1697	1696	1695	1694	1693	1692	1691	1690	1689	1688	1687	1686	1685	1684	1683	1682	1681	1680	1679	1678	1677	1676	1675	1674	1673	1672	1671	1670	1669	1668	1667	1666	1665	1664	1663	1662	1661	1660	1659	1658	1657	1656	1655	1654	1653	1652	1651	1650	1649	1648	1647	1646	1645	1644	1643	1642	1641	1640	1639	1638	1637	1636	1635	1634	1633	1632	1631	1630	1629	1628	1627	1626	1625	1624	1623	1622	1621	1620	1619	1618	1617	1616	1615	1614	1613	1612	1611	1610	1609	1608	1607	1606	1605	1604	1603	1602	1601	1600	1599	1598	1597	1596	1595	1594	1593	1592	1591	1590	1589	1588	1587	1586	1585	1584	1583	1582	1581	1580	1579	1578	1577	1576	1575	1574	1573	1572	1571	1570	1569	1568	1567	1566	1565	1564	1563	1562	1561	1560	1559	1558	1557	1556	1555	1554	1553	1552	1551	1550	1549	1548	1547	1546	1545	1544	1543	1542	1541	1540	1539	1538	1537	1536	1535	1534	1533	1532	1531	1530	1529	1528	1527	1526	1525	1524	1523	1522	1521	1520	1519	1518	1517	1516	1515	1514	1513	1512	1511	1510	1509	1508	1507	1506	1505	1504	1503	1502	1501	1500	1499	1498	1497	1496	1495	1494	1493	1492	1491	1490	1489	1488	1487	1486	1485	1484	1483	1482	1481	1480	1479	1478	1477	1476	1475	1474	1473	1472	1471	1470	1469	1468	1467	1466	1465	1464	1463	1462	1461	1460	1459	1458	1457	1456	1455	1454	1453	1452	1451	1450	1449	1448	1447	1446	1445	1444	1443	1442	1441	1440	1439	1438	1437	1436	1435	1434	1433	1432	1431	1430	1429	1428	1427	1426	1425	1424	1423	1422	1421	1420	1419	1418	1417	1416	1415	1414	1413	1412	1411	1410	1409	1408	1407	1406	1405	1404	1403	1402	1401	1400	1399	1398	1397	1396	1395	1394	1393	1392	1391	1390	1389	1388	1387	1386	1385	1384	1383	1382	1381	1380	1379	1378	1377	1376	1375	1374	1373	1372	1371	1370	1369	1368	1367	1366	1365	1364	1363	1362	1361	1360	1359	1358	1357	1356	1355	1354	1353	1352	1351	1350	1349	1348	1347	1346	1345	1344	1343	1342	1341	1340	1339	1338	1337	1336	1335	1334	1333	1332	1331	1330	1329	1328	1327	1326	1325	1324	1323	1322	1321	1320	1319	1318	1317	1316	1315	1314	1313	1312	1311	1310	1309	1308	1307	1306	1305	1304	1303	1302	1301	1300	1299	1298	1297	1296	1295	1294	1293	1292	1291	1290	1289	1288	1287	1286	1285	1284	1283	1282	1281	1280	1279	1278	1277	1276	1275	1274	1273	1272	1271	1270	1269	1268	1267	1266	1265	1264	1263	1262	1261	1260	1259	1258	1257	1256	1255	1254	1253	1252	1251	1250	1249	1248	1247	1246	1245	1244	1243	1242	1241	1240	1239	1238	1237	1236	1235	1234	1233	1232	1231	1230	1229	1228	1227	1226	1225	1224	1223	1222	1221	1220	1219	1218	1217	1216	1215	1214	1213	1212	1211	1210	1209	1208	1207	1206	1205	1204	1203	1202	1201	1200	1199	1198	1197	1196	1195	1194	1193	1192	1191	1190	1189	1188	1187	1186	1185	1184	1183	1182	1181	1180	1179	1178	1177	1176	1175	1174	1173	1172	1171	1170	1169	1168	1167	1166	1165	1164	1163	1162	1161	1160	1159	1158	1157	1156	1155	1154	1153	1152	1151	1150	1149	1148	1147	1146	1145	1144	1143	1142	1141	1140	1139	1138	1137	1136	1135	1134	1133	1132	1131	1130	1129	1128	1127	1126	1125	1124	1123	1122	1121	1120	1119	1118	1117	1116	1115	1114	1113	1112	1111	1110	1109	1108	1107	1106	1105	1104	1103	1102	1101	1100	1099	1098	1097	1096	1095	1094	1093	1092	1091	1090	1089	1088	1087	1086	1085	1084	1083	1082	1081	1080	1079	1078	1077	1076	1075	1074	1073	1072	1071	1070	1069	1068	1067	1066	1065	1064	1063	1062	1061	1060	1059	1058	1057	1056	1055	1054	1053	1052	1051	1050	1049	1048	1047	1046	1045	1044	1043	1042	1041	1040	1039	1038	1037	1036	1035	1034	1033	1032	1031	1030	1029	1028	1027	1026	1025	1024	1023	1022	1021	1020	1019	1018	1017	1016	1015	1014	1013	1012	1011	1010	1009	1008	1007	1006	1005	1004	1003	1002	1001	1000	999	998	997	996	995	994	993	992	991	990	989	988	987	986	985	984	983	982	981	980	979	978	977	976	975	974	973	972	971	970	969	968	967	966	965	964	963	962	961	960	959	958	957	956	955	954	953	952	951	950	949	948	947	946	945	944	943	942	941	940	939	938	937	936	935	934	933	932	931	930	929	928	927	926	925	924	923	922	921	920	919	918	917	916	915	914	913	912	911	910	909	908	907	906	905	904	903	902	901	900	899	898	897	896	895	894	893	892	891	890	889	888	887	886	885	884	883	882	881	880	879	878	877	876	875	874	873	872	871	870	869	868	867	866	865	864	863	862	861	860	859	858	857	856	855	854	853	852	851	850	849	848	847	846	845	844	843	842	841	840	839	838	837	836	835	834	833	832	831	830	829	828	827	826	825	824	823	822	821	820	819	818	817	816	815	814	813	812	811	810	809	808	807	806	805	804	803	802	801	800	799	798	797	796	795	794	793	792	791	790	789	788	787	786	785	784	783	782	781	780	779	778</
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ADULT PROGRAMS

		<u>BASKETBALL LEAGUE</u>			<u>REVENUE</u>	<u>SALARIES</u>	<u>SUPPLIES</u>				
4	Teams (Mon.)	\$	220.00	ea. =	\$880	X	1 seasons =	\$	880.00		
<u>Program Salaries</u>											
1	Rec. Leader	\$	19.50	/hr x	3	hrs x	7 days =	\$	409.50	\$	409.50
<u>Program Supplies</u>											
2851	\$ 1,000.00 Officials										
2852	\$ 100.00 Rec. Supplies										\$ 1,100.00
	\$ 1,100.00										
	TOTAL REVENUE	\$	880.00						\$1,509.50		\$ (629.50)
	TOTAL EXPENDITURES										\$ (629.50)

		<u>COED VOLLEYBALL</u>			<u>REVENUE</u>	<u>SALARIES</u>	<u>SUPPLIES</u>				
4	Teams (Mon.)	\$	190.00	ea. =	\$760	X	4 seasons =	\$	3,040.00		
<u>Program Salaries</u>											
1	Official	\$	26.00	/gm x	3	hrs x	28 days =	\$	2,184.00	\$	2,184.00
<u>Program Supplies</u>											
2444	\$ - First Aid										
2852	\$ 200.00 Swag/Equipment										200.00
	\$ 200.00										
	TOTAL REVENUE	\$	3,040.00						\$2,384.00		\$ 656.00
	TOTAL EXPENDITURES										\$ 656.00

		<u>Per Player Sports League</u>			<u>REVENUE</u>	<u>SALARIES</u>	<u>SUPPLIES</u>				
20	Participants	\$	26.00	ea. =	\$520	X	1 seasons =	\$	520.00		
<u>Program Salaries</u>											
1	Rec. Leader	\$	19.50	/hr x	3	games x	7 weeks =	\$	409.50	\$	526.50
3	Staff Training	\$	19.50	/hr x	2	hrs/day x	1 day =	\$	117.00		
<u>Program Supplies</u>											
2444	\$ - First Aid										
2852	\$ 75.00 Equipment										75.00
	\$ 75.00										
	TOTAL REVENUE	\$	520.00						\$601.50		\$ (81.50)
	TOTAL EXPENDITURES										\$ (81.50)

		<u>PICKLEBALL</u>			<u>REVENUE</u>	<u>SALARIES</u>	<u>SUPPLIES</u>				
5	Participants	\$	10.00	ea. =	\$50	X	1 sessions =	\$	50.00		
<u>Program Salaries</u>											
1	Rec. Leader	\$	19.50	/hr x	0	hrs./wk x	0 days/weeks		0.00		
<u>Program Supplies</u>											
2444	\$ - First Aid										
2852	\$ 50.00 Rec. Supplies										50.00
	\$ 50.00										
	TOTAL REVENUE	\$	50.00						\$ 50.00		\$ -
	TOTAL EXPENDITURES										\$ -

		<u>VOLLEYBALL OPEN GYM</u>			<u>REVENUE</u>	<u>SALARIES</u>	<u>SUPPLIES</u>				
20	Participants	\$	-	ea. =	\$0	X	0 seasons =	\$	-		
<u>Program Salaries</u>											
1	Rec. Leader	\$	19.50	/hr x	3	hrs./wk x	3 days		175.50	\$	175.50
<u>Program Supplies</u>											
2444	\$ - First Aid										
	\$ -										
	TOTAL REVENUE	\$	-						\$ 175.50		\$ (175.50)
	TOTAL EXPENDITURES										\$ (175.50)

AQUATIC PROGRAMS

SWIM LESSONS										REVENUE	SALARIES	SUPPLIES	
5	Participants @	78.00	session x	48	sessions =	18,720.00				\$	18,720.00	\$	18,736.00
Program Salaries													
1	Head Guard	\$ 25.00	/hr x	16	hrs/wk x	8	wks =				3,200.00		
4	Lifeguard/Instru	\$ 20.50	/hr x	16	hrs/wk x	8	wks =				10,496.00		
15	Staff Training	\$ 21.00	/hr x	2	hrs/week x	8	wks =				5,040.00		
Program Supplies													
2076	\$ 100.00	Office supplies											
2314	\$ 1,000.00	Staff Shirts											
2444	\$ 300.00	First Aid											
2591	\$ 2,250.00	Fingerprint	New Staff										
2852	\$ 500.00	Equipment/Rec. Sups											
	\$ 4,150.00												
TOTAL REVENUE										\$	18,720.00	\$	22,886.00
TOTAL EXPENDITURES										\$		\$	(4,156.00)

FAMILY SWIM										REVENUE	SALARIES	SUPPLIES		
175	Participants @	5.00	Part. x	60	days	52,500.00					\$	52,500.00	\$	48,930.00
Program Salaries														
1	Head Guard	\$ 23.00	/hr x	21	hrs/wk x	10	wks =				4,830.00			
6	Lifeguard/Instru	\$ 21.00	/hr x	31	hrs/wk x	10	wks =				39,060.00			
1	Lifeguard (Bonus/	\$ 21.00	/hr x	6	hrs/wk x	10	wks =				1,260.00			
15	Staff Training	\$ 21.00	/hr x	2	hrs/week x	6	wks =				3,780.00			
Program Supplies														
2076	\$ 100.00	Office Supplies												
2314	\$ 1,000.00	Staff Shirts												
2332	\$ 500.00	Food/NNO												
2444	\$ 300.00	First Aid												
2591	\$ 2,250.00	Lifeguard Certification/Fingerprints												
2852	\$ 3,000.00	Equipment/Rec. Sups												
	\$ 30,000.00	Admin. Fee												
	\$ 37,150.00													
TOTAL REVENUE										\$	52,500.00	\$	86,080.00	
TOTAL EXPENDITURES										\$		\$	(33,580.00)	

DAYCARE PROGRAMS

EXPANDED LEARNING (DRAGON'S DEN)										REVENUE	SALARIES	SUPPLIES		
92	Participants @	28.00	day x	180	days =	463,680.00					\$	463,680.00	\$	284,937.00
Program Salaries														
1	PT. Site Coord.	\$ 22.00	/hr x	35	hrs/wk x	39	wks =				30,030.00			
1	TK Site Coord.	\$ 22.00	/hr x	35	hrs/wk x	39	wks =				30,030.00			
8	Rec. Leader	\$ 19.50	/hr x	6.5	hrs/day x	180	days =				182,520.00			
14	Monthly Training	\$ 19.50	/hr x	2	hrs/month x	10	months =				5,460.00			
2	Monthly Training	\$ 22.00	/hr x	2	hrs/month x	10	months =				880.00			
14	Pre-Season Tra	\$ 19.50	/hr x	4	hrs/day x	1	day =				1,092.00			
2	Pre-Season Tra	\$ 22.00	/hr x	4	hrs/day x	1	day =				176.00			
14	Professional De	\$ 19.50	/hr x	6	hrs/day x	2	day =				3,276.00			
2	Professional De	\$ 22.00	/hr x	6	hrs/day x	2	day =				528.00			
0	Workers Comp	\$ -												
Program Supplies														
2035	\$ 400.00	Staff Development												
2197	\$ 2,050.00	Phone												
2314	\$ 1,000.00	Clothing												
2332	\$ 5,000.00	Food												
TOTAL REVENUE										\$	463,680.00	\$	86,080.00	
TOTAL EXPENDITURES										\$		\$	(33,580.00)	

\$ 175.00	TOTAL REVENUE	\$ 870.00	TOTAL EXPENDITURES	\$ 721.00	REVENUE	TOTAL SALARIES	\$ 149.00	SUPPLIES
	20 Part @	session x	1	program \$	\$			
	Program Salaries							
	1 Rec. Leader	/hr x	3	hrs/wk x	234.00	\$	234.00	
	Program Supplies							
\$	TOTAL REVENUE	\$		\$	234.00	TOTAL SALARIES	\$ (234.00)	SUPPLIES

	<u>OPEN GYM</u>							
	12 Part @	session x	1	sessions \$	816.00	\$	816.00	*Before Subsidy
	14 Part @	session x	1	sessions \$	770.00	\$	770.00	
	Program Salaries							
	2 Rec. Leader	/hr x	2	hrs/wk x	468.00	\$	546.00	
	2 Staff Training	/hr x	2	hrs/wk x	78.00	\$		
	Program Supplies							
	2314 \$	200.00	Shirts					
	2852 \$	50.00	Supplies				\$	250.00
\$	TOTAL REVENUE	\$	770.00	TOTAL EXPENDITURES	\$	796.00	TOTAL SALARIES	\$ (26.00)

	<u>PEE WEE SPORTS (Summer, Fall, Spring)</u>							
	12 Part @	session x	3	sessions \$	1,692.00	\$	1,692.00	*Before Subsidy
	12 Part @	session x	3	sessions \$	1,368.00	\$	1,368.00	
	Program Salaries							
	2 Rec. Leader	/hr x	8	hrs/ess. x	936.00	\$	1,170.00	
	2 Rec. Leader	/hr x	2	hrs/trngs x	234.00	\$		
	Program Supplies							
	2852 \$	150.00	Supplies				\$	150.00
\$	TOTAL REVENUE	\$	1,368.00	TOTAL EXPENDITURES	\$	1,320.00	TOTAL SALARIES	\$ 48.00

	<u>WORKSHOPS (Hobby Hop)</u>							
	10 Enrollment	session x	4	days =	1,280.00	\$	1,280.00	*Before Subsidy
	10 Enrollment	session x	4	days =	1,000.00	\$	1,000.00	
	Program Salaries							
	2 Rec Leader @	/hr x	2.5	hrs/days =	390.00	\$	390.00	
	Program Supplies							
	2852 \$	500.00	Supplies				\$	500.00
\$	TOTAL REVENUE	\$	1,000.00	TOTAL EXPENDITURES	\$	890.00	TOTAL SALARIES	\$ 110.00

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
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

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
SENIOR 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

PROGRAM

2026/27 FEES

ADULT CLASSES/SPORTS LEAGUES

<u>Program</u>	<u>Program Fees</u>	<u>Notes</u>
Basketball League	\$ 220.00	Team
Basketball Open Gym (Spring)	\$ -	-
Coed Volleyball (Year-Round)	\$ 190.00	Team
Cornhole Even (Summer)*	\$ -	-
Per Player Sports Leagues	\$ 26.00	Participants
Pickleball (Year-Round)	\$ 10.00	Participants
Volleyball Open Gym (Summer)	\$ -	Participants

AQUATICS

<u>Program</u>	<u>Program Fees</u>	<u>Notes</u>
Swim Lessons	\$ 78.00	Participants
Family Swim	\$ 5.00	Participants

CONTRACTOR RATES

<u>Contractor</u>	<u>Rates</u>	<u>Notes</u>
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

<u>Program</u>	<u>Fees</u>	<u>Notes</u>
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

<u>Facility</u>	<u>Rental Fees</u>	<u>Notes</u>
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

FREEDOM PARK RENTALS

<u>Program</u>	<u>Rental Fees</u>	<u>Notes</u>
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

<u>Facility</u>	<u>Rental Fees</u>	<u>Notes</u>
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

<u>Facility</u>	<u>Rental Fees</u>	<u>Notes</u>
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

<u>Program</u>	<u>Rental Fees</u>	<u>Notes</u>
Appreciation 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

PROGRAM

2026/27 FEES

SPECIAL INTEREST

<u>PROGRAM</u>	<u>2026/27 FEES</u>	<u>NOTES</u>	<u>PROGRAM</u>	<u>2026/27 FEES</u>	<u>NOTES</u>
Breakfas with Santa (Winter)	\$ 8.00	Participants	2/3 Grade Youth Basketball (Winter)	\$ 78.00	Participants
Community Ofrenda (Fall)	\$ -	Participants	4/5 Grade Youth Basketball (Winter)	\$ 78.00	Participants
Cupid's Crew Valentine Dance (Winter)	\$ 8.00	Participants	6/7 Grade Youth Basketball (Winter)	\$ 78.00	Participants
Halloween Extravaganza (Fall)	\$ 40.00	Vendors	Cheer (Winter)	\$ 56.00	Participants
Holiday Extravaganza (Winter)	\$ 40.00	Vendors	Contractor - Dance (Year-Round)	\$ 42.00	Participants
Movie in The Park	\$ -	-	Cooking Series (Year-Round)	\$ 25.00	Participants
Park Spotlight Mini Events (Year Round)	\$ -	-	Dodgeball (Spring)	\$ 58.00	Participants
Pickleball & Pals (Spring)	\$ 8.00	Vendors	Flag Football (Fall)	\$ 58.00	Participants
Rockin' Around North Highlands (Winter)	\$ -	-	Hobby Hop (Year-Roung)	\$ 25.00	Participants
Spring Extravaganza (Spring)	\$ 40.00	Vendors	Open Gym (Winter)	\$ -	Participants
Touch A Truck (Fall)	\$ -	-	Pee Wee Basketball	\$ 55.00	Participants

TEENS

<u>PROGRAM</u>	<u>2026/27 FEES</u>	<u>NOTES</u>	<u>PROGRAM</u>	<u>2026/27 FEES</u>	<u>NOTES</u>
Cooking Series (Year-Round)	\$ 25.00	Participants	Workshops (Future Programming)	\$ 25.00	Participants
Counseling Services (Fall/Winter)	\$ 42.00	Participants			
Dance Series (Year-Round)	\$ 42.00	Participants			
H.Y.P.E. (Summer)	\$ -	Participants			
Life skills Serfice (Year-Round)	\$ -	Participants			
Teen Night (Year-Round)	\$ 8.00	Participants			
Volleyballs Skills & Drills (Fall)	\$ 55.00	Participants			

TODDLER PROGRAMS

<u>PROGRAM</u>	<u>2026/27 FEES</u>	<u>NOTES</u>
Tot Spots Series (3-day)	\$ 25.00	Participants

RESOLUTION #657

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

County of Sacramento, State of California

**RESOLUTION ADOPTING CHERRY BLOSSOM PARK (COMMUNITY FACILITIES DISTRICT NO
2016-01 ELVERTA PARK) PRELIMINARY BUDGET**

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

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

(1) Salaries and employee benefits	\$ 81,439
(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	\$ 16,195
(7) Provision for reserve increases	\$ 000
 TOTAL BUDGET REQUIREMENTS:	 \$ 180,916

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

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>ACTUAL 2021/2022</u>	<u>ACTUAL 2022/2023</u>	<u>ACTUAL 2023/2024</u>	<u>ACTUAL 2024/2025</u>	<u>BUDGET 2025/2026</u>	<u>ESTIMATE 2025/2026</u>	<u>PRELIMINARY 2026/2025</u>
94941000		<u>322.00</u>	<u>2,272.00</u>	<u>3,916.00</u>	<u>4,061.00</u>	<u>2,500.00</u>	<u>3,943.00</u>	<u>3,500.00</u>
	TOTAL	322.00	2,272.00	3,916.00	4,061.00	2,500.00	3,943.00	3,500.00
96960300	Special Assessment	<u>121,271.94</u>	<u>127,907.35</u>	<u>133,945.50</u>	<u>137,019.73</u>	<u>140,020.00</u>	<u>140,020</u>	<u>144,272.00</u>
	TOTAL	121,271.94	127,907.35	133,945.50	137,019.73	140,020.00	140,020.00	144,272.00
97979000	Misc Other	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL	0	0	0	0	0	0	0
	GRAND TOTAL	121,593.94	130,179.35	137,861.50	141,080.73	142,520.00	143,963.00	147,772.00
7400000	CARRY OVER*							
	Unreserved Fund Balance	<u>59,642.00</u>	<u>52,643.99</u>	<u>45,834.50</u>	<u>39,561.78</u>	<u>39,561.00</u>	<u>33,144</u>	<u>33,144</u>
	GRAND TOTAL	181,235.94	182,823.34	183,696.00	180,642.51	182,081.00	177,107.00	180,916
	CFD - Elverta Park Reserve						<u>(FY2026/27)</u>	\$ 109,156.00

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

<u>CODE CLASSIFICATION</u>	<u>ACTUAL 2021/2022</u>	<u>ACTUAL 2022/2023</u>	<u>ACTUAL 2022/2023</u>	<u>ACTUAL 2022/2023</u>	<u>ACTUAL 2024/2025</u>	<u>BUDGET 2025/2026</u>	<u>ESTIMATE 2025/2026</u>	<u>PRELIM 2026/2027</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
Salaries and Employee Benefits											
1110 Sal & Wages, FT	32,016	33,885	37,568	39,050	42,145	42,145	42,145	45,557	0	0	45,557
1122 Sal & Wages, PT	11,018	11,934	11,658	14,210	25,000	9,794	9,794	10,000	0	0	10,000
1210 Retirement	2,561	2,766	3,005	3,124	3,372	3,372	3,372	3,645	0	0	3,645
1220 OASDI	3,399	3,543	3,766	4,074	5,137	3,973	3,973	4,250	0	0	4,250
1230 Insurance	5,776	6,223	9,438	10,633	12,049	11,690	11,690	12,049	0	0	12,049
1240 Worker's Comp.	2,139	1,900	6,396	6,573	6,794	7,922	7,922	5,449	0	0	5,449
1250 Unemployment	208	174	239	112	490	112	112	490	0	0	490
1000 TOTAL	57,117	60,425	72,070	77,777	94,987	79,009	79,009	81,439	0	0	81,439
Services & Supplies											
2005 Adv/Legal Notice	155	155	200	0	200	200	200	200	200	0	0
2104 Agri/Hort Sups	0	717	1,503	0	3,000	65	65	3,000	0	0	3,000
2111 Bldg. Mtnc. Svcs	0	0	0	0	200	0	0	200	0	0	200
2122 Chemical Supplies	0	0	0	0	150	0	0	150	0	0	150
2142 Land Imp Supplies	1,400	0	1,600	0	2,000	975	975	2,000	0	0	2,000
2191 Electricity	635	788	892	953	900	1,016	1,016	1,000	0	0	1,000
2193 Refuse	0	900	1,200	1,100	1,000	1,000	1,000	1,000	0	0	1,000
2198 Water	30,380	23,616	21,905	32,595	45,000	49,482	49,482	50,000	0	0	50,000
2205 Auto Mtnc Svc	600	0	429	556	750	0	0	700	0	0	700
2211 Constr Equip Serv.	0	0	0	0	150	0	0	100	0	0	100
2226 Expend Tools	0	300	297	0	300	0	0	300	0	0	300
2236 Fuels & Lubes	2,000	822	1,500	2,000	2,000	2,000	2,000	2,000	0	0	2,000
2275 Rents & Leases	0	0	0	0	500	0	0	0	0	0	0
2281 Shop Equip Serv.	0	0	0	0	100	2,212	2,212	0	0	0	0
2292 Other Equip Sups	205	0	209	0	2,214	0	0	2,000	0	0	2,000
2314 Clothing	200	0	200	0	300	0	0	300	0	0	300
2444 Medical Sups	0	0	100	0	200	0	0	200	0	0	200
2505 Accounting	1,500	1,500	1,500	2,500	2,500	2,500	2,500	2,500	2,500	0	0
2591 Other Prof Svc	9,284	10,014	9,409	9,695	13,481	9,986	9,986	13,632	10,632	0	3,000
2000 TOTAL	46,359	38,812	40,944	49,399	74,945	69,436	69,436	79,282	13,332	0	65,950

<u>CODE CLASSIFICATION</u>	<u>ACTUAL</u> <u>2021/2022</u>	<u>ACTUAL</u> <u>2022/2023</u>	<u>ACTUAL</u> <u>2023/2024</u>	<u>ACTUAL</u> <u>2024/2025</u>	<u>BUDGET</u> <u>2025/2026</u>	<u>ESTIMATE</u> <u>2025/2026</u>	<u>PRELIM</u> <u>2026/2027</u>	<u>ADMIN</u>	<u>REC</u>	<u>MTNC</u>
<u>FIXED ASSETS</u>										
4201 Building Imp.	0	0	0	0	0	0	0	0	0	0
4202 Struct & Imp	0	0	1,000	0	4,000	0	4,000	0	0	4,000
4200 TOTAL	0	0	1,000	0	4,000	0	4,000	0	0	4,000
4303 Equip	0	0	0	0	0	0	0	0	0	0
4300 TOTAL	0	0	0	0	0	0	0	0	0	0
4000 TOTAL	0	0	1,000	0	4,000	0	4,000	0	0	4,000
TOTAL	103,476	99,237	114,014	127,176	173,932	148,445	164,721	13,332	0	151,389
CONTINGENCY	0	0	0	0	14,363	0	\$16,195			
RESERVE	0	0	0	0	0	0	\$0			
	103,476	99,237	114,014	127,176	188,295	148,445	180,916			

2025-2026 FISCAL YEAR PRELIMINARY
NORTH HIGHLANDS RECREATION AND PARK DISTRICT COMMUNITY FACILITY DISTRICT
NO. 2016-01 ELVERTA PARK

MAINTENANCE DIVISION

FULL TIME SALARIES

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

MAINTENANCE BENEFITS

<u>EMPLOYEE</u>	<u>RETIREMENT</u>					
1	\$45,557	x	8.000%	=	\$3,644.53	\$3,645
	<u>OASDI</u>					
	\$55,557	x	7.65%	=	\$4,250.08	\$4,250
	<u>INSURANCE</u>					\$12,049
	<u>Medical</u>					
1	\$1,192.26	x	1x	5 MOS =	\$5,961.30	
1	\$1,311.49	x	1x	4 MOS =	<u>\$5,245.96</u>	
					\$11,207.26	
	<u>Dental</u>					
1	\$ 85.50	x	1x	4 MOS =	\$342.00	
1	\$ 100.00	x	1x	5 MOS =	<u>\$500.00</u>	
					\$842.00	
	<u>WORKER'S COMP</u>					
	\$55,557	x	9.14%	=	\$5,077.88	
(VOL.)	\$0	x	9.14%	=	<u>\$0.00</u>	
					\$5,077.88	
	Experience Modification			x	<u>1.27</u>	
					\$5,448.90	\$5,449
	<u>UNEMPLOYMENT</u>					
	\$14,000.00	x	3.50%	=	\$490.00	\$490
	Total Maintenance Benefits					<u>\$25,884</u>
TOTAL CHERRY BLOSSOM SALARIES AND BENEFITS						\$81,439

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

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

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

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>DESCRIPTION</u>
2104	Agri/Hort	3,000	Landscape material
2111	Bldg Mtns 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 Mtns 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	
<u>FIXED ASSETS</u>			
4201	Building Improvement	0	
4202	Structure Improvement	4,000	
4303	Equipment	0	
4000	TOTAL FIXED ASSETS	4,000	
GRAND TOTAL:		69,950	