

AGENDA

Meeting of the Budget, Finance and Audit Committee
May 26, 2026 – 10:00 a.m. - Committee Meeting
North Highlands Recreation and Park District – Recreation Center
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 waiving this policy. The Board of Directors limits testimony on matters not on the agenda to three minutes per person and not more than fifteen minutes for a particular subject. Except for public hearings, comments from the public shall not be received until after completion of Board Discussion and deliberation, and just before final action or completion of the agenda item. The Board of Directors cannot take action on any unscheduled matter.

3. NEW BUSINESS

- A. Review of the FY 2026/2027 General Fund Preliminary Budget
Committee to meet with Administrator Graham and staff to discuss the General Fund FY2026/2027 Preliminary Budget.
- B. Review of the FY 2026/2027 Community Facility District NO. 2016-01 Elverta Park Preliminary Budget
Committee to meet with Administrator Graham and staff to discuss the Community Facility District NO. 2016-01 Elverta Park FY2026/2027 Preliminary Budget.

4. ADJOURNMENT

5. DATE, TIME, AND PLACE OF NEXT 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.

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, and then 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.

NORTH HIGHLANDS RECREATION AND PARK DISTRICT
Budget, Finance and Audit Standing Committee Meeting

To: Pat Williams, Chairperson
Beau Reynolds, Member

From: Scott Graham, Administrator

Date: May 26, 2026

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

EXECUTIVE SUMMARY

The FY 2026-2027 Preliminary Budget reflects the District's continued focus on maintaining financial stability, supporting core park and recreation services and preparing for future capital improvement projects.

The proposed budget includes continued investment in park and facility maintenance, expanded recreation programming supported through ELOP partnerships with local school districts, staffing adjustments to maintain service levels and continued planning and permitting activities associated with the Sierra Creek Park Project.

Major capital and infrastructure priorities included in the Preliminary Budget consist of roof replacement and facility upgrades at the Recreation Center/Office Building, ADA accessibility improvements at various park sites, equipment replacement and continued Sierra Creek Park project development activities.

The proposed budget also reflects a 3.5% Cost of Living Adjustment (COLA) for full-time employees and hourly wage adjustments for part-time Recreation and Maintenance staff to support recruitment, retention and operational stability.

District reserve balances, carry-over funding and Developer Impact Fee reserves remain stable and continue to provide financial flexibility for capital improvements, operational needs and future project development. The proposed Preliminary Budget reflects a balanced approach between maintaining current service levels, investing in District facilities and preserving long-term financial stability.

The Preliminary Budget serves as a working budget until Sacramento County completes final year-end reconciliation and revenue adjustments associated with FY 2025-2026. Staff will return to the Board of Directors with a Final Budget for consideration and adoption in August 2026.

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 in August 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.

If Sacramento County has not completed its review of the FY 2026-2027 budget in time for Board consideration at the August 14, 2026 Regular Board Meeting, a Special Board Meeting may need to be scheduled prior to the end of August. The Final Budget must be adopted by the Board of Directors no later than August 31, 2026.

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

\$1,117,731

Increase

\$60,410

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.
- Facility improvement and maintenance projects, including roof replacement and facility upgrades at the Recreation Center/Office Building.
- Equipment replacement purchases, including a new mower.
- Increased liability insurance and accounting-related costs.
- Sierra Creek Park project planning and development activity.

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.

CAPITAL IMPROVEMENTS AND PROJECTS

Planned FY 2026-2027 Improvements

Project	Estimated Budget
Recreation Center/Office Building Roof Replacement and Facility Upgrades	\$280,000
ADA Pathway Improvements	\$20,000

Sierra Creek Park Tentative Timeline

- Design and Project Bidding — Summer 2026
- Bid Award — Summer/Fall 2026
- Construction Period — October 2026 through November 2027
- ADA Improvements and Amenities — Spring 2027

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
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Contingency	\$16,195
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Reserves (as of June 30, 2026)	\$109,156
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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 Budget, Finance and Audit Standing Committee review the FY 2026-2027 General Fund (GF) and Community Facilities District (CFD) Preliminary Budgets and forward the proposed budgets to the Board of Directors for consideration and approval at the June 11, 2026 Regular Board Meeting.

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
	CARRY OVER*							
7400000	Unreserved Fund Balance	1,432,956	572,859	871,779	519,584	519,584.00	325,277	325,277
		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	1,271,471	281,425	406,757	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	101,718	22,514	32,541	46,663
1220 OASDI	61,619	74,860	88,923	102,744	129,979	114,252	146,304	22,319	73,038	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	111,376	2,789	14,452	94,135
1250 Unemployment	3,427	3,370	3,765	5,257	18,007	6,334	21,432	490	18,247	2,695
1000 TOTAL	1,106,669	1,320,378	1,518,694	1,758,968	2,271,058	1,904,216	2,472,092	362,792	1,136,627	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	4,000	1,000	3,000	0
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 Sups	5,013	7,653	7,208	11,621	12,000	13,000	13,000	0	0	13,000
2122 Chemical Sups	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	35,000	0	0	35,000
2162 Painting Sups	1,000	687	940	1,235	1,500	0	1,500	0	0	1,500
2168 Plumbing Sups	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	20,000	0	0	20,000
2195 Sewage	5,782	6,163	6,178	7,196	7,000	8,619	7,000	0	0	7,000

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2197 Tele & Teleg	18,308	15,788	18,422	19,525	21,300	21,409	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	125,000	0	0	125,000
2205 Auto Mtnc Svcs	15,661	12,301	10,684	13,216	14,000	10,000	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	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	6,000	0	0	6,000
2236 Fuels & Lubes	12,144	6,792	2,384	2,559	10,000	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	10,000	10,000	10,000	0	0
2275 Rents & Leases	18,865	23,835	20,518	21,499	25,502	25,506	28,000	28,000	11,000	0	17,000
2281 Shop Equip Svc	682	761	1,285	833	1,600	2,000	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	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	13,500	0	7,500	6,000
2322 Custodial Sup	13,702	13,779	17,802	19,674	22,500	17,500	22,500	22,500	0	0	22,500
2332 Food Sup	3,490	5,073	10,206	11,230	12,900	11,500	16,000	16,000	2,500	13,500	300
2444 Medical Sup	1,364	1,265	1,289	1,081	1,900	1,658	4,300	4,300	500	3,500	0
2505 Actg Svc	29,251	30,855	34,634	42,515	42,600	44,962	60,000	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	20,000	0	0
2591 Other Prof Svc	157,878	189,616	113,148	125,423	183,520	47,114	160,500	160,500	16,500	14,000	130,000
2813 BOE	0	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	35,000	0	0
2851 Rec Svcs	6,982	8,311	29,397	46,966	50,000	30,000	40,000	40,000	0	40,000	0
2852 Rec Svcs	6,536	15,759	16,529	20,767	26,000	23,000	23,000	23,000	0	23,000	0
2871 Transportation	0	0	1,932	3,402	4,000	3,000	4,000	4,000	0	4,000	0
2880 PY Expend	0	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	6,600	0	0
2922 Mail/Post	0	0	0	0	0	0	0	0	0	0	0
2926 Central Stores	0	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	1,117,731	410,731	152,750	554,250	

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<u>FIXED ASSETS</u>											
4201 Building Imp.	65,314	103,374	59,900	59,900	90,000	225,000.00	195,000	300,000	0	0	300,000
4202 Struct & Imp	<u>116,082</u>	<u>644,255</u>	<u>257,485</u>	<u>257,485</u>	<u>374,003</u>	<u>1,354,500.00</u>	<u>1,200,000</u>	<u>700,000</u>	<u>700,000</u>	<u>0</u>	<u>0</u>
4200 TOTAL	181,396	747,629	317,385	317,385	464,003	1,579,500.00	1,395,000	1,000,000	700,000	0	300,000
4303 Equip	<u>62,820</u>	<u>88,211</u>	<u>47,340</u>	<u>47,340</u>	<u>39,308</u>	<u>80,000.00</u>	<u>71,666</u>	<u>80,000</u>	<u>0</u>	<u>0</u>	<u>80,000</u>
4300 TOTAL	62,820	88,211	47,340	47,340	39,308	80,000.00	71,666	80,000	0	0	80,000
4000 TOTAL	244,216	835,840	364,725	364,725	503,311	1,659,500.00	1,466,666	1,080,000	700,000	0	380,000
TOTAL	2,024,272	2,895,479	2,652,052	2,652,052	3,146,272	4,987,879.00	4,199,111	4,669,823	1,473,523	1,289,377	1,906,923
CONTINGENCY	<u>0</u>	<u>14,152</u>	<u>14,152</u>	<u>14,152</u>	<u>152,000</u>	<u>89,231.00</u>	<u>0</u>	<u>239,110</u>			
RESERVE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>53,748.00</u>	<u>0</u>	<u>198,527</u>			
	2,024,272	2,909,631	2,666,204	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>						
{7909}	\$3,650.31	x	17	PAY PERIODS =	\$62,055.27	104,095
{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 - (SARAH) STEP 2 (Anniv. 7/1)</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 \$406,757

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 \$954,746

RECREATION BENEFITS

<u>EMPLOYEE</u>	<u>RETIREMENT</u>					
5	\$406,757	x	8.000%	=	\$32,540.58	\$32,541
<u>OASDI</u>						
	\$954,746	x	7.65%	=	\$73,038.09	\$73,038
<u>INSURANCE</u>						
<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>						
	\$954,746	x	1.19%	=	\$11,361.48	\$14,452
(VOL.)	\$1,500	x	1.19%	=	<u>\$17.85</u>	
					\$11,379.33	
	Experience Modification			x	<u>1.27</u>	
					\$14,451.75	
<u>UNEMPLOYMENT</u>						
	\$521,349	x	3.50%	=	\$18,247.22	\$18,247
Total Recreation Benefits						\$181,880

TOTAL RECREATION SALARIES AND BENEFITS \$1,136,627

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					\$972,675

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	8,000	Service/repairs for office equipment
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	410,731	
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:	1,110,731	

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	0	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	152,750	
Fixed Assets			
4202	Struct & Imp	0	Informational Kiosks (Freedom Park and Community Center)
4000	TOTAL	0	
	GRAND TOTAL:	152,750	

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	130,000	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	554,500	

PRELIMINARY BUDGET FY2026/2027 SERVICES AND SUPPLIES

<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>DESCRIPTION</u>
FIXED ASSETS			
4201	Building Improvement	280,000	Recreation Center Roof, CC Flooring, Electrical Upgrade
4202	Structure Improvement	20,000	ADA projects
4303	Equipment	80,000	Mower or other machines
4000	TOTAL FIXED ASSETS	380,000	
	GRAND TOTAL:	934,500	

ADULT PROGRAMS

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

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

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

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

		REVENUE	SALARIES	SUPPLIES
VOLLEYBALL OPEN GYM				
20	Participants	\$ -	ea. = \$0	X 0 seasons =
Program Salaries				
1	Rec. Leader	\$ 19.50	/hr x 3	hrs/wk x 3 days
Program Supplies				
2444	\$ - First Aid			
	TOTAL REVENUE	\$ -		
	TOTAL EXPENDITURES			
		\$ 175.50		
				\$ (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										\$		\$	(4,166.00)

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		
8	TK Site Coord.	\$ 22.00	/hr x	35	hrs/wk x	39	wks =				30,030.00		
1	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	\$									30,945.00		
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	\$	136,626.80
TOTAL EXPENDITURES										\$		\$	(33,580.00)

4	Staff Training	\$	19.50	/hr x	2	hrs/wk x =	1	wks	\$	156.00				
1	Score @	\$	19.50	/hr x	2	hrs/wk x =	7	wks	\$	273.00				
Program Supplies														
2314	\$	550.00	Shirts											
2444	\$	25.00	First Aid											
2591	\$	40.00	Fingerprints											
2851	\$	728.00	\$52/game x 2 games/week x 7 weeks											
2852	\$	50.00	Supplies/Medals											
	\$	1,393.00										\$ 1,393.00		
TOTAL REVENUE											\$	2,808.00		
TOTAL EXPENDITURES											\$	2,699.50		
TOTAL SALARIES													\$	108.50

4/5 YOUTH BASKETBALL LEAGUE (Winter)												
30	Participants @	\$	97.00	ea =	\$	2,910.00						\$ 2,910.00 *Before Subsidy
30	Participants @	\$	78.00	ea =	\$	2,340.00						\$ 2,340.00
Program Salaries												
2	Rec. Leaders	\$	19.50	/hr x	1.5	hrs/wk x =	7	wks	\$	409.50	games	\$ 1,150.50
2	Rec. Leaders	\$	19.50	/hr x	1.5	hrs/wk x =	8	wks	\$	468.00	practice	
1	Score @	\$	19.50	/hr x	2	hrs/wk x =	7	wks	\$	273.00		
Program Supplies												
2314	\$	550.00	Shirts									
2444	\$	25.00	First Aid									
2591	\$	40.00	Fingerprints									
2851	\$	728.00	\$70/game x 2 games/week x 7 weeks									
2852	\$	50.00	Supplies/Medals									
	\$	1,393.00										\$ 1,393.00
TOTAL REVENUE											\$	2,340.00
TOTAL EXPENDITURES											\$	2,543.50
TOTAL SALARIES											\$	(203.50)

6/7 YOUTH BASKETBALL LEAGUE (Winter)												
30	Participants @	\$	97.00	ea =	\$	2,910.00						\$ 2,910.00 *Before Subsidy
30	Participants @	\$	78.00	ea =	\$	2,340.00						\$ 2,340.00
Program Salaries												
2	Rec. Leaders	\$	19.50	/hr x	1.5	hrs/wk x =	7	wks	\$	409.50	games	\$ 1,150.50
2	Rec. Leaders	\$	19.50	/hr x	1.5	hrs/wk x =	8	wks	\$	468.00	practice	
1	Score @	\$	19.50	/hr x	2	hrs/wk x =	7	wks	\$	273.00		
Program Supplies												
2314	\$	550.00	Shirts									
2444	\$	25.00	First Aid									
2591	\$	40.00	Finger prints									
2851	\$	980.00	\$70/game x 2 games/week x 7 weeks									
2852	\$	50.00	Supplies/Medals									
	\$	1,645.00										\$ 1,645.00
TOTAL REVENUE											\$	2,340.00
TOTAL EXPENDITURES											\$	2,795.50
TOTAL SALARIES											\$	(455.50)

CHEER												
12	Participants @	\$	68.00	Session x	1	Session =	\$	816.00				\$ 816.00 *Before Subsidy
12	Participants @	\$	56.00	Session x	1	Session =	\$	672.00				\$ 672.00
Program Salaries												
1	Contractor	\$	450.00	/hr x	1	hrs/week x	1	weeks =	\$	450.00		
Program Supplies												
2314	\$	150.00	Shirts									
2851	\$	450.00	Contractor									\$ 650.00
2852	\$	50.00	Pom-Poms									
	\$	650.00										\$ 650.00
TOTAL REVENUE											\$	672.00
TOTAL EXPENDITURES											\$	650.00
TOTAL SALARIES											\$	22.00

REVENUE SALARIES SUPPLIES

CONTRACTOR - BALLEI

10	Participants @	\$ 53.00	Session x	12	Session =	\$ 6,360.00	\$	6,360.00		
10	Participants @	\$ 42.00	Session x	12	Session =	\$ 5,040.00	\$	5,040.00		
1	Contractor	\$ 34.00	/participants x	10	participants =	\$ 4,080.00	\$	4,080.00		
2851	Program Salaries	\$ 4,080.00	Instructor						\$	4,080.00
	Supplies	\$ 4,080.00								
	TOTAL REVENUE	\$ 6,040.00						\$ 4,080.00	TOTAL SALARIES	\$ 960.00
	TOTAL EXPENDITURES								SUPPLIES	

CONTRACTOR - YOUTH & TEEN DANCE

20	Participants @	\$ 53.00	Session x	12	Session =	\$ 12,720.00	\$	12,720.00		
20	Participants @	\$ 42.00	Session x	12	Session =	\$ 10,080.00	\$	10,080.00		
1	Contractor	\$ 34.00	/participants x	20	participants =	\$ 8,160.00	\$	8,160.00		
2851	Program Salaries	\$ 8,160.00	Instructor						\$	8,160.00
	Supplies	\$ 8,160.00								
	TOTAL REVENUE	\$ 10,080.00						\$ 8,160.00	TOTAL SALARIES	\$ 1,920.00
	TOTAL EXPENDITURES								SUPPLIES	

COOKING - YOUTH & TEEN

20	Enrollment	\$ 32.00	Session x	12	days =	\$ 7,680.00	\$	7,680.00		
20	Enrollment	\$ 25.00	Session x	12	days =	\$ 6,000.00	\$	6,000.00		
1	Instructor @	\$ 25.00	/hr x	12	hrs/days =	750.00	\$	750.00		1,335.00
1	Rec Leader @	\$ 19.50	/hr x	12	hrs/days =	585.00	\$	585.00		
2332	Program Salaries	\$ 1,200.00	Food							
2852	Supplies	\$ 500.00								
	TOTAL REVENUE	\$ 1,700.00						\$ 3,035.00	TOTAL SALARIES	\$ 2,965.00
	TOTAL EXPENDITURES								SUPPLIES	

DODGEBALL (Spring)

12	Part @	\$ 72.00	Session x	1	Session =	\$ 864.00	\$	864.00		
12	Part @	\$ 58.00	Session x	1	Session =	\$ 696.00	\$	696.00		
2	Rec Leaders	\$ 19.50	/hr x	6	hrs/wk x	468.00	\$	468.00		546.00
2	Staff Training	\$ 19.50	/hr x	1	hrs/day x	78.00	\$	78.00		
2444	Program Salaries	\$ 25.00	First Aid							
2852	Supplies	\$ 50.00	Dodgeballs							
	TOTAL REVENUE	\$ 75.00						\$ 621.00	TOTAL SALARIES	\$ 75.00
	TOTAL EXPENDITURES								SUPPLIES	

FLAG FOOTBALL (Fall)

15	Part @	\$ 72.00	Session x	1	Session =	\$ 1,080.00	\$	1,080.00		
15	Part @	\$ 58.00	Session x	1	Session =	\$ 870.00	\$	870.00		
2	Rec Leader	\$ 19.50	/hr x	6	hrs/wk x	468.00	\$	468.00		546.00
2	Staff Training	\$ 19.50	/hr x	1	hrs/wk x	78.00	\$	78.00		
2444	Program Salaries	\$ 25.00	First Aid							
2852	Supplies	\$ 150.00								
	TOTAL REVENUE	\$ 150.00						\$ 621.00	TOTAL SALARIES	\$ 175.00
	TOTAL EXPENDITURES								SUPPLIES	

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

<u>POSITION</u>	<u>STEP 1</u>	<u>STEP 2</u>	<u>STEP 3</u>	<u>STEP 4</u>	<u>STEP 5</u>
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

PROGRAM

2026/27 FEES

PROGRAM

2026/27 FEES

SPECIAL INTEREST

	<u>Program Fees</u>	<u>Notes</u>
Breakfas with Santa (Winter)	\$ 8.00	Participants
Community Ofrenda (Fall)	\$ -	Participants
Cupid's Crew Valentine Dance (Winter)	\$ 8.00	Participants
Halloween Extravaganza (Fall)	\$ 40.00	Vendors
Holiday Extravaganza (Winter)	\$ 40.00	Vendors
Movie in The Park	\$ -	-
Park Spotlight Mini Events (Year Round)	\$ -	-
Pickleball & Pals (Spring)	\$ 8.00	Vendors
Rockin' Around North Highlands (Winter)	\$ -	-
Spring Extravaganza (Spring)	\$ 40.00	Vendors
Touch A Truck (Fall)	\$ -	-

TEENS

	<u>Program Fees</u>	<u>Notes</u>
Cooking Series (Year-Round)	\$ 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 Serice (Year-Round)	\$ -	Participants
Teen Night (Year-Round)	\$ 8.00	Participants
Volleyballs Skills & Drills (Fall)	\$ 55.00	Participants

TODDLER PROGRAMS

	<u>Program Fees</u>	<u>Notes</u>
Tot Spots Series (3-day)	\$ 25.00	Participants

YOUTH PROGRAMS

	<u>Program Fees</u>	<u>Notes</u>
2/3 Grade Youth Basketball (Winter)	\$ 78.00	Participants
4/5 Grade Youth Basketball (Winter)	\$ 78.00	Participants
6/7 Grade Youth Basketball (Winter)	\$ 78.00	Participants
Cheer (Winter)	\$ 56.00	Participants
Contractor - Dance (Year-Round)	\$ 42.00	Participants
Cooking Series (Year-Round)	\$ 25.00	Participants
Dodgeball (Spring)	\$ 58.00	Participants
Flag Football (Fall)	\$ 58.00	Participants
Hobby Hop (Year-Roung)	\$ 25.00	Participants
Open Gym (Winter)	\$ -	Participants
Pee Wee Basketball	\$ 55.00	Participants
Pee Wee Sports (Soccer, B-Bal, T-Bal)	\$ 38.00	Participants
Workshops (Future Programming)	\$ 25.00	Participants

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

CODE	CLASSIFICATION	ACTUAL 2021/2022	ACTUAL 2022/2023	ACTUAL 2023/2024	ACTUAL 2024/2025	BUDGET 2025/2026	ESTIMATE 2025/2026	PRELIMINARY 2026/2025
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				(FY2025/26)		\$	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</u> 2021/2022	<u>ACTUAL</u> 2022/2023	<u>ACTUAL</u> 2022/2023	<u>ACTUAL</u> 2022/2023	<u>BUDGET</u> 2025/2026	<u>ESTIMATE</u> 2025/2026	<u>PRELIM</u> 2026/2027	<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	45,557	0	0	45,557
1122 Sal & Wages, PT	11,018	11,934	11,658	14,210	25,000	9,794	10,000	0	0	10,000
1210 Retirement	2,561	2,766	3,005	3,124	3,372	3,372	3,645	0	0	3,645
1220 OASDI	3,399	3,543	3,766	4,074	5,137	3,973	4,250	0	0	4,250
1230 Insurance	5,776	6,223	9,438	10,633	12,049	11,690	12,049	0	0	12,049
1240 Worker's Comp.	2,139	1,900	6,396	6,573	6,794	7,922	5,449	0	0	5,449
1250 Unemployment	<u>208</u>	<u>174</u>	<u>239</u>	<u>112</u>	<u>490</u>	<u>112</u>	<u>490</u>	<u>0</u>	<u>0</u>	<u>490</u>
1000 TOTAL	57,117	60,425	72,070	77,777	94,987	79,009	81,439	0	0	81,439

Services & Supplies										
2005 Adv/Legal Notice	155	155	200	0	200	200	200	200	0	0
2104 Agril/Hort Sups	0	717	1,503	0	3,000	65	3,000	0	0	3,000
2111 Bldg. Mtrc. Svcs	0	0	0	0	200	0	200	0	0	200
2122 Chemical Supplies	0	0	0	0	150	0	150	0	0	150
2142 Land Imp Supplies	1,400	0	1,600	0	2,000	975	2,000	0	0	2,000
2191 Electricity	635	788	892	953	900	1,016	1,000	0	0	1,000
2193 Refuse	0	900	1,200	1,100	1,000	1,000	1,000	0	0	1,000
2198 Water	30,380	23,616	21,905	32,595	45,000	49,482	50,000	0	0	50,000
2205 Auto Mtrc Svc	600	0	429	556	750	0	700	0	0	700
2211 Constr Equip Serv.	0	0	0	0	150	0	100	0	0	100
2226 Expend Tools	0	300	297	0	300	0	300	0	0	300
2236 Fuels & Lubes	2,000	822	1,500	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
2281 Shop Equip Serv.	0	0	0	0	100	2,212	0	0	0	0
2292 Other Equip Sups	205	0	209	0	2,214	0	2,000	0	0	2,000
2314 Clothing	200	0	200	0	300	0	300	0	0	300
2444 Medical Sups	0	0	100	0	200	0	200	0	0	200
2505 Accounting	1,500	1,500	1,500	2,500	2,500	2,500	2,500	2,500	0	0
2591 Other Prof Svc	<u>9,284</u>	<u>10,014</u>	<u>9,409</u>	<u>9,695</u>	<u>13,481</u>	<u>9,986</u>	<u>13,632</u>	<u>10,632</u>	<u>0</u>	<u>3,000</u>
2000 TOTAL	46,359	38,812	40,944	49,399	74,945	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>
FIXED ASSETS										
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

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

CODE	CLASSIFICATION	BUDGET	DESCRIPTION
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	
FIXED ASSETS			
4201	Building Improvement	0	
4202	Structure Improvement	4,000	
4303	Equipment	0	
4000	TOTAL FIXED ASSETS	4,000	
GRAND TOTAL:		69,950	