

BOARD OF DIRECTORS

Teresa Higgins – Chair
Michael Seaman – Vice Chair
Kathy Stricklin – Secretary
Laura Lavalley – Director
Chris Fischer – Director



FULTON-EL CAMINO RECREATION AND PARK DISTRICT

REGULAR BOARD OR DIRECTORS MEETING

AGENDA

Thursday, June 18, 2026 | 6:30 p.m.
Richard T. Conzelmann Community Center
2201 Cottage Way, Sacramento, CA 95825

Board Room

TELECONFERENCE ACCESS (Supplemental)

Zoom: <https://us02web.zoom.us/j/85394669812>
Dial-In: +1 (669) 900-9128 (U.S.)

Members of the public may attend the meeting in person at the location listed above.

MISSION STATEMENT

Enhance the quality of life for our community by providing park facilities and recreation programs of exceptional quality while maintaining and protecting our parklands for future generations.

1. CALL TO ORDER / ROLL CALL

2. PLEDGE OF ALLEGIANCE

3. PUBLIC COMMENT

Non-Agenda Items

Members of the public may address the Board on items **not listed on this agenda** that are within the subject matter jurisdiction of the District. Individual comments are limited to **three (3) minutes**, unless otherwise determined by the Chair. Pursuant to the Brown Act, the Board **may not discuss or take action** on any item not appearing on the agenda. Board members may:

- Ask brief clarifying questions
- Request staff to report back at a future meeting
- Refer matters to staff

Members seeking a response to a specific question are encouraged to contact the General Manager.

Agenda Items

Public comment on agenda items will be taken **at the time each item is considered**.

Public Comment Procedures

- **In person:** Complete a speaker card and submit it to the Clerk of the Board.

- **Zoom/Phone:** When recognized by the Chair, state your name and the item you wish to address.

4. CONSENT ITEMS (Motion)

The Consent Calendar items are those expected to be routine and noncontroversial. They will be acted upon by the Board of Directors after providing an opportunity for public comment.

4.1 Approve the Minutes of the May 2026 Regular Board & Committee Meetings

4.2 Accept Financial Activity

a. Summary Financial Statement of Activity YTD May 2026

b. Receive the Program Revenue and Refund Report for May 2026

c. Receive Revolving Fund Report for May 2026

d. Receive the Payroll Report for May 2026

e. Receive Claims for May 2026

f. Receive Parks, Recreation, Facility Rentals, and Security Report May 2026

4.3 General Manager's Monthly Update (under separate cover)

5. PRESENTATIONS

5.1 None.

6. DISCUSSION AND DIRECTION ITEMS (Motion or Approval Required)

The Board will review and discuss taking appropriate action on the following matters:

6.1 Approve and Vote for One Candidate for the 2026 CSDA Board of Directors Election – Term 2027-2029: Seat C-Sierra Network

The Board will authorize the General Manger to vote for the CSDA slate of candidates for the Board Officers election with ballots submitted by July 24, 2026.

6.2 Declaring the Intention to Continue Assessments for Fiscal Year 2026-2027, Preliminarily Approving the Engineer's Reports, and Providing for Notice of Hearing on July 16, 2026, for the Parks Maintenance and Recreation Improvement Assessment Districts (Assessment #1 and Assessment #2)

The Board will consider adopting the assessments #1 and #2 resolutions.

a. Resolution 2025/26-21 Declaring the Intention to Continue Assessments for Fiscal Year 2026-27, Preliminarily Approving the Engineer's Reports, and Providing for Notice of Hearings on July 18, 2026, for the Parks Maintenance and Recreation Improvement Assessment Districts. (Assessment #1)

b. Resolution 2025/26-22, Declaring the Intention to Continue Assessments for Fiscal Year 2026-27, Preliminarily Approving the Engineer's Reports, and Providing for Notice of Hearings on July 18, 2026, for the Parks Maintenance and Recreation Improvement Assessment Districts (Assessment #2).

6.3 Preliminary Budget, Fiscal Year 2026/27

The Board will review 2026/27 Fiscal year Preliminary Budget.

a. Resolution 2025/26-23, Approving the General Fund Preliminary Budget for 2026-27

b. Resolution 2025/26-24, Approving the Parks Maintenance and Recreation Improvement District (Assessment #1) Preliminary Budget for 2026-27

c. Resolution 2025/26-25, Approving the Parks Maintenance and Recreation Improvement District (Assessment #2), Preliminary Budget for 2026-27

d. Resolution 2025/26-26, Approving the Debt Service Fund, Prelim. Budget for 2026-27

e. Resolution 2025/26-25, Approving the Capital Fund Projects, Prelim. Budget for 2026-27

f. FECR Preliminary Budget FYE: June 30, 2027

P. 203-206 6.4 Approval of the Howe Park New Volleyball Court Cost and Location
The Board will consider approving the volleyball court and location I Howe Park.

7. INFORMATIONAL ITEMS (No Action Required)

7.1 FEC 70th Anniversary Gala Fundraiser on June 27, 2026 in Howe Park

7.2 Bohemian Park Event, June 13, 2026

8. CORRESPONDENCE/ANNOUNCEMENTS

P. 207 8.1 Letter for U.S. Office of Inspector General, regarding HUD funding

P. 208 8.2 **High-Speed Rail Board Finalizes Plan with Tax Increment Proposal**

P. 209 8.3 A 70th Anniversary Gala Celebration – Flyer

P. 210 8.4 Dive-Inn Movie Night – Flyer

P. 211-213 8.5 FEC Picnic Rentals, Events & Other Special Events – May 2026

9. COMMITTEE REPORTS

a. Personnel and Finance – Chair, Director Lavalley

b. Programs, Facilities and Projects – Chair, Director Seaman

c. Community Relations – Chair, Director Stricklin, did not meet

10. FUTURE AGENDA ITEMS/MATTERS INITIATED/ANNOUNCEMENTS BY THE DIRECTORS

11. FUTURE AGENDA ITEMS/MATTERS INITIATED/ANNOUNCEMENTS BY THE GENERAL MANAGER

PUBLIC COMMUNICATIONS: Public comments on Closed Session Items only.

CLOSED SESSION: The Public will not participate in the Closed Session, other than for Public Comments.

Conference with Labor Negotiators (Gov. Code § 54957.6)

Agency designated representatives: Teresa Higgins, Jennifer Buckman

Unrepresented employee: District Administrator / General Manager

ADJOURNMENT: Adjourn to Regular Meeting.

12. CALL TO ORDER – REGULAR SESSION

P. 214-215 **13. REPORT OF ACTION TAKEN IN CLOSED SESSION**

P. 216-217 13.1 Adopt a Draft Resolution entitled, “A Resolution of the Fulton-El Camino Recreation and Park District approving a Contract of Employment for District Administrator”; and

P. 218-221 13.2 Direct District counsel to review the District’s Regular and Contract Salary Schedule to ensure compliance with requirements imposed by California Public Employees Retirement System (CalPERS), and to bring a recommendation to the Board if any changes are made. needed.

14. ADJOURNMENT

15. SIGN ALL APPROVED DOCUMENTS

Next Regular Board Meeting on Thursday, July 18, 2026

AMERICANS WITH DISABILITIES ACT ACCOMMODATIONS – *If you are a person with a disability and you need a disability-related modification or accommodation to participate in this meeting, then please contact Mike Chahal at (916) 927-3802 or fax (916) 927-3805. Requests must be made as early as possible, and at least three full business days before the start of the meeting.*

BOARD MEETING MATERIALS - *Non-confidential documents or writings for items on this agenda submitted to the Board of Directors after distribution of the Board Packet are available to the public at the same time at the address listed above during regular business hours.*

MEETING RECORDINGS – *Members of the public are hereby notified that meetings of the Board of Directors are recorded. Requests for the audio recordings be directed to the Director of Finance and Administration, Mike Chahal.*

BOARD OF DIRECTORS

Teresa Higgins – Chair
Michael Seaman – Vice Chair
Kathy Stricklin – Secretary
Laura Lavallee – Director
Chris Fischer – Director



FULTON-EL CAMINO RECREATION AND PARK DISTRICT

CONSENT AGENDA ITEM: Minutes 4.1

Thursday, May 21, 2026 | 6:30 p.m.
Richard T. Conzelmann Community Center
2201 Cottage Way, Sacramento, CA 95825

1. CALL TO ORDER / ROLL CALL, 6:30pm

Board Members:

Teresa Higgins, Chair - Present
Michael Seaman, Vice Chair - Present
Kathleen Stricklin, Secretary – Present
Laura Lavallee, Board Director - Absent
Chris Fischer, Board Director – Present

Staff Members:

Emily Ballus, GM
Mike Chahal, Staff
Jaden Delfer, Staff
Jennifer Buckman, District’s Counsel

Public Attendees:

Steven Rice, District Resident	Trever Blanc, Security
Jan Kraut, District Resident	Emily Wickelgren, District Resident
Rachel Del Rio, Park Ranger	Matthew Atherton, District Resident
Libby Guerra, District Resident	

Special Meeting May 14, 2026

PRESENTATIONS – MEASURE Q Greg Melton of Melton Design Group will lead a public discussion on Measure Q projects.

Greg Melton, Melton Design Group, facilitated a public discussion regarding current and proposed Measure Q-funded projects. Mr. Melton presented conceptual improvements and enhancement opportunities for each District park, with a particular focus on ADA accessibility upgrades and compliance improvements.

DISCUSSION AND ACTION ITEMS (Motion) 4.1 Authorize Additional Measure Q Funding and Approve Contract for Safe Play Park Design, Enhancements, and Repairs.

Director Laura Lavalée moved to authorize an additional \$24,785 in Measure Q funding for the Safe Play Park project and approve the contract for design, enhancements, and repairs. Director Chris Fischer seconded the motion.

The motion passed with a vote of 4-0-1-0 (Ayes, Noes, Absent, Abstain).

1. PLEDGE OF ALLEGIANCE

2. PUBLIC COMMUNICATIONS: Public comments on anything not on the agenda.

Public Comment:

William Cho – Discussed opportunities for partnership and collaboration with Park Rangers to support park safety initiatives.

Jan Kraut, District Resident – Shared concerns regarding public safety incidents occurring near the parks. Ms. Kraut referenced a prior incident involving gunfire directed at her residence and described a recent gathering of college-aged individuals at the park that resulted in law enforcement response after reports of shots fired near a neighboring business. She requested consideration of closing the parking gate at 10:00 p.m. and increasing Park Ranger patrol presence.

Matthew Atherton, District Resident – Expressed concerns regarding the bridge near Cottage Park and requested additional information regarding its status.

3. CLOSED SESSION: The Public will not participate in the Closed Session, other than for Public Comments.

Secretary Kathy Stricklin makes a motion to move the closed session to the end of the agenda to discuss community minded items. Vice Chair Michael Seaman seconded the motion.

The motion passed with a vote of 4-0-1-0 (Ayes, Noes, Absent, Abstain).

Closed Session: CS1 Conference with Labor Negotiators (Gov. Code § 54957.6), CS 2 Closed session - Conference with Legal Counsel – Existing Litigation (Gov. Code § 54956.9)

4. CONSENT CALENDAR (Motion)

Consent Calendar items are routine and noncontroversial and will be approved by one motion after an opportunity for public comment. Any Board member may request removal of an item for separate consideration.

4.1 Approve Minutes

April 2026 Regular Board and Committee Meetings

- a. April 13, 2026 Personnel and Finance Committee minutes

4.2 Accept Financial Activity

- a. Summary Financial Statement of Activity – YTD April 2026
- b. Program Revenue and Refund Report – April 2026
- c. Revolving Fund Report – April 2026
- d. Payroll Report – April 2026
- e. Claims Report – April 2026

- f. Budget to Actual Departmental Reports – YTD April 2026
- g. Parks, Recreation, Facility Rentals, and Security Report – April 2026

Secretary Kathy Stricklin made the motion to accept the consent agenda and Chair Teresa Higgins seconded the motion.

The motion passed with a vote of 4-0-1-0 (Ayes, Noes, Absent, Abstain).

4.3 General Manager's Monthly Update

5. PRESENTATIONS

5.1 Approve the District's 2024/25 Financial Audit.

CPA Larry Bain will present the 2024/25 audit.

Certified Public Accountant Larry Bain presented the District's Fiscal Year 2024/25 Financial Audit. Mr. Bain provided an overview of the financial statements, explained how to interpret the audit report, and summarized the District's financial position.

Chair Teresa Higgins asked whether any recommendations had been provided to District management for operational or financial improvements. Mr. Bain responded that recommendations had been made and were included within the Management Letter accompanying the audit report.

6. DISCUSSION AND ACTION ITEMS (Motion)

6.1 Approval of the Measure Q Citizens' Bond Oversight Committee Board of Directors and Adoption of a Revised Calendar Year Aligned with the FEC Fiscal Calendar

The Board will consider approval of the Board of Directors for the Measure Q Citizens' Bond Oversight Committee and adoption of a revised calendar year to align with the FEC fiscal calendar year.

Committee Chair Steve Rice has asked the board to change the terms of service in the bi- Laws to change the end of term to June to align with the fiscal year.

Vice Chair Michael Seaman moved to approve the reappointment of committee members and adopt the proposed bylaw amendment. Director Chris Fischer seconded the motion.

The motion passed with a vote of 4-0-1-0 (Ayes, Noes, Absent, Abstain).

6.2 Approve the Friends of FEC Board of Directors Candidates

The Board will consider approving the proposed candidates for the Friends of FEC Board of Directors.

During discussion, Vice Chair Michael Seaman expressed a desire for future consideration of limiting Board Members and District staff from serving as candidates for the Friends of FEC Board in order to maintain organizational independence.

Director Chris Fisher made the motion to approve the proposed candidates of Friends of FEC and Chair Teresa Higgins seconded the motion.

The motion passed with a vote of 4-0-1-0 (Ayes, Noes, Absent, Abstain).

6.3 Approve A Bridge Repair or Bridge Replacement for the Cottage Park Bridge And Authorize the General Manager to Execute a Contract with Westcon Construction Company

The Board will consider approval of the Cottage Park Bridge Replacement Project due to structural damage caused by tree impacts and in accordance with its inclusion as an approved Measure Q project.

Public Comment: District Resident Steve Rice would like to inquire if we will get a warranty.

Vice Chair Michael Seaman made the motion to approve option 2 and Director Chris Fisher seconded the motion.

The motion passed with a vote of 4-0-1-0 (Ayes, Noes, Absent, Abstain).

7. INFORMATIONAL ITEMS (No Action Required)

7.1 Upcoming FEC Summer Special Events – Gala in the Park, Movies in the Park (2)

8. CORRESPONDENCE / ANNOUNCEMENTS

8.1 Letter from US Department of Housing and Urban Development congratulating FEC on its 25-26FY Award sponsored by Congressman Ami Bera for \$850,000

8.2 Certificate of Appreciation from Sacramento County Unified School District

8.3 Certificate from Supervisor Rich Desmond on the Grand Opening of Safe Play Park

9. COMMITTEE REPORTS

Personnel and Finance – Director Lavallee

Met and discussed April number, and personnel.

Programs, Facilities, and Projects – Director Seaman

Didn't Meet.

Community Relations – Director Stricklin

Didn't Meet.

10. FUTURE AGENDA ITEMS INITIATED BY DIRECTORS

Director Chris Fischer – Director Fischer commended District staff for their efforts in organizing the District's 70th Anniversary celebration and the successful completion of the Safe Play Park project. He thanked community members for their participation and encouraged continued public engagement by attending meetings and sharing ideas for future programs, activities, and events. Director Fischer also noted that he would be attending the upcoming California Association of Recreation and Park Districts (CARPD) Conference.

Chair Teresa Higgins – Chair Higgins reported attending the Safe Play Park Opening Ceremony and shared information regarding the Del Paso Country Club fireworks display scheduled for July 3, which can be viewed from Seely Park. She requested that park safety measures and options for Ranger and security services be included as a future agenda item. Chair Higgins also noted that she would be attending the upcoming CARPD Conference.

Vice Chair Michael Seaman – Vice Chair Seaman thanked District staff for their work on both the 70th Anniversary Concert in the Park and the Safe Play Park project. He also reported attending a recent CARPD meeting.

Director Laura Lavalley– No Comment. Absent

Director Kathleen Stricklin – Director Stricklin requested a future discussion regarding potential upgrades and improvements to District community centers.

11. FUTURE AGENDA ITEMS INITIATED BY THE GENERAL MANAGER

General Manager Emily Ballus expressed appreciation to Ryan Harder for his extensive efforts and contributions toward the completion of the Safe Play Park project.

The General Manager also shared preliminary information regarding discussions surrounding the potential reallocation of certain Central Valley property tax revenues related to the High-Speed Rail project, noting that no official action or confirmation has been received at this time.

Additionally, the General Manager provided an overview of the District’s current park security measures, including coordination with the Sacramento County Sheriff’s Office, contracted security personnel who secure park gates during evening hours, and weekend patrol services provided by Trident Security.

ADJOURNED TO CLOSED SESSION AT 7:49PM

Returned to Regular Session at 8:26pm

12. ADJOURNMENT

With no further business, Chair Teresa Higgins adjourned the meeting at 8:26pm

Respectfully submitted by: Mike Chahal, Director of Finance and Administration / Clerk of the Board.

APPROVED: _____

Teresa Higgins, Chair

ATTEST: _____

Kathleen Stricklin, Secretary

FULTON-EL CAMINO RECREATION AND PARK DISTRICT
 Summary Statement of Financial Activity - Combined All Funds
 YTD May 31, 2026 (Period 11)

	Fund 342A		Fund 396A		Fund 396B		Combined All Funds - 342A, 396A & 396B				Measure Q GO Bond Funds			
	Budget Fund 342A	Actual* Fund 342A	Budget Fund 396A	Actual* Fund 396A	Budget Fund 396B	Actual* Fund 396B	Budget All Funds	Actual* All Funds	Percent of Year	Percent of Budget	Budget Fund 342C	Actual* Fund 342C	Budget Fund 342D	Actual* Fund 342D
Revenues														
Property Taxes / Special Assess.	\$1,915,517	1,866,527	\$474,680	473,053	\$266,903	265,604	\$2,657,100	\$2,605,184	92%	98.0%	-	655,951	-	-
Recreation & Events	237,060	132,946	-	4,095	-	-	237,060	137,041	92%	57.8%	-	-	-	-
Bldg Rental & Other	130,750	88,197	-	-	-	-	130,750	88,197	92%	67.5%	-	-	-	-
Interest Income (Expense)	7,200	(11,101)	-	(2,830)	11,500	1,216	18,700	(12,715)	92%	-68.0%	-	19,227	-	187,936
Measure Q Reimb./Issuance of Debt	11,458	11,205	23,025	22,539	191,705	101,281	226,188	135,025	92%	59.7%	202,494	-	7,552,048	8,027,122
Misc./Water Reimb.	9,500	22,684	50,668	33,449	-	-	60,168	56,133	92%	93.3%	-	148,236	-	-
Total Revenue	\$2,311,485	\$2,110,458	\$548,373	530,305	\$470,108	\$368,101	\$3,329,966	\$3,008,865	92%	90.4%	\$202,494	823,414	7,552,048.00	8,215,058
Expenses														
Salaries & Benefits	\$1,671,845	\$1,459,492	\$43,917	\$46,040	\$123,990	\$116,957	\$1,839,752	\$1,622,488	92%	88.2%	\$0	\$0	\$0	\$0
Services & Suplies	571,019	494,907	503,350	449,253	211,680	168,140	1,286,049	1,112,300	92%	86.5%	-	-	248,886	248,886
Debt Service - Interest	-	-	-	-	25,222	-	25,222	-	92%	0.0%	202,494	202,494	23,873	18,879
Debt Service - Principal	-	-	-	-	64,880	-	64,880	-	92%	0.0%	-	-	839,000	839,000
Total Expenses	\$2,242,864	\$1,954,399	\$547,267	\$495,293	\$425,772	\$285,096	\$3,215,903	\$2,734,788	92%	85.0%	\$202,494	\$202,494	\$1,111,759	\$1,106,765
Income (Loss) from Operations	\$68,621	\$156,060	\$1,106	\$35,013	\$44,336	\$83,004	\$114,063	\$274,077	92%	240.29%	\$0	\$620,920	\$6,440,289	\$7,108,293
Other Revenue /Capital Projects*														
Santa Anita Picnic Shelter Grant	\$0	\$0	\$0	\$0	\$62,000	\$60,447	\$62,000	\$60,447	92%	97.5%	\$0	\$0	\$0	\$0
DW - Outdoor Equity Grant	-	-	-	-	100,000	-	100,000	-	92%	0.0%	-	-	-	-
Howe Park Volleyball Grant	-	-	-	-	100,000	-	100,000	-	92%	0.0%	-	-	-	-
Bohemian Park Design - Prop 68	-	-	-	-	1,000,000	-	1,000,000	-	92%	0.0%	-	-	-	-
Other - PY Transfer & Ins. Pmts.	32,801	32,801	-	-	-	947	32,801	33,748	92%	102.9%	-	-	-	-
Total Restricted Rev.	\$32,801	\$32,801	\$0	\$0	\$1,262,000	\$61,394	\$1,294,801	\$94,195	92%	7.3%	\$0	\$0	\$0	\$0
Capital Projects - Rest. Exp.														
Improv Other Than Building	\$0	\$0	\$0	\$0	\$1,000,000	492,682	\$1,000,000	\$492,682	92%	49.3%	\$0	\$0	\$0	\$0
Equipment & Vehicle	-	-	-	-	262,000	-	262,000	-	92%	0.0%	-	-	-	-
Other Misc.	-	-	-	-	32,801	32,801	32,801	32,801	92%	0.0%	-	-	6,440,289	937,971
Total Capital Projects	\$0	\$0	\$0	\$0	\$1,294,801	\$525,483	\$1,294,801	\$525,483	92%	40.6%	\$0	\$0	\$6,440,289	\$937,971
Net Restricted Revenue /Cap. Proj.	\$32,801	\$32,801	\$0	\$0	(\$32,801)	(\$464,089)	\$0	(\$431,288)	92%	0.0%	\$0	\$0	(\$6,440,289)	(\$937,971)
Net Increase (Decrease) in F/B	\$101,422	\$188,861	\$1,106	\$35,013	\$11,535	(\$381,085)	\$114,064	(\$157,211)	92%	-137.8%	\$0	\$620,920	\$0	\$6,170,322

Note: Recreation, Building Rental, and Other Revenues are currently understated due to timing delays in recording transactions in Compass.

FULTON-EL CAMINO RECREATION AND PARK DISTRICT
Budget to Actual
YTD: May 31, 2026 (Period 11)

Fund / Group: General Fund 342A (9349342)

Commitment Item	Budget	Actual-GL	Actual Total	Available	%Consumed
10111000 REGULAR EMPLOYEES	918,655.00	785,334.33	785,334.33	133,320.67	85.49
10112400 COMMITTEE MEMBERS	10,000.00	8,200.00	8,200.00	1,800.00	82.00
10113200 TIME/ONE HALF OT		434.55	434.55	434.55-	
10114300 ALLOWANCES	3,600.00	3,300.00	3,300.00	300.00	91.67
10115200 TERMINAL PAY		4,935.62	4,935.62	4,935.62-	
10121000 RETIREMENT	308,871.00	281,803.13	281,803.13	27,067.87	91.24
10122000 OASDHI	59,515.00	53,565.26	53,565.26	5,949.74	90.00
10123000 GROUP INS	276,051.00	213,111.79	213,111.79	62,939.21	77.20
10124000 WORK COMP - ACP	91,402.00	106,402.00	106,402.00	15,000.00-	116.41
10125000 SUI - ACP	3,751.00	2,405.12	2,405.12	1,345.88	64.12
* 10 - SALARIES AND EMPLOYEE BEN	1,671,845.00	1,459,491.80	1,459,491.80	212,353.20	87.30
20200500 ADVERTISING	31,500.00	40,320.44	40,320.44	8,820.44-	128.00
20202900 BUS/CONFERENCE EXP	3,550.00	441.29	441.29	3,108.71	12.43
20203100 BUSINESS TRAVEL	6,500.00	1,313.14	1,313.14	5,186.86	20.20
20203500 ED/TRAINING SVC	4,500.00	2,471.29	2,471.29	2,028.71	54.92
20203800 EMPLOYEE RECOGNITION	4,000.00	3,214.91	3,214.91	785.09	80.37
20205100 INS LIABILITY	83,099.00	80,535.00	80,535.00	2,564.00	96.91
20206100 MEMBERSHIP DUES	15,300.00	14,125.00	14,125.00	1,175.00	92.32
20207600 OFFICE SUPPLIES	7,500.00	4,994.29	4,994.29	2,505.71	66.59
20208100 POSTAL SVC	6,210.00	41.57	41.57	6,168.43	0.67
20208500 PRINTING SVC	12,600.00	2,424.38	2,424.38	10,175.62	19.24
20210300 AGRI/HORT SVC		2,695.00	2,695.00	2,695.00-	
20211100 BLDG MAINT SVC	5,000.00	6,638.31	6,638.31	1,638.31-	132.77
20216200 PAINTING SUP		78.09	78.09	78.09-	
20216800 PLUMBING MAINT SUP		207.45	207.45	207.45-	
20219700 TELEPHONE SVC	10,250.00	12,910.21	12,910.21	2,660.21-	125.95
20220600 AUTO MAINT SUP	150.00			150.00	
20226100 OFFICE EQ MAINT SVC	750.00	173.90	173.90	576.10	23.19
20227500 RENT/LEASE EQ	6,301.00	4,040.89	4,040.89	2,260.11	64.13
20232200 CUSTODIAL SUP	16,500.00	9,071.07	9,071.07	7,428.93	54.98
20250500 ACCOUNTING SVC	12,500.00			12,500.00	

Fund / Group: General Fund 342A (9349342)

Commitment Item	Budget	Actual-GL	Actual Total	Available	%Consumed
20250700 ASSESSMENT COLL SVC	21,000.00	30,803.56	30,803.56	9,803.56-	146.68
20253100 LEGAL SVC	50,000.00	56,830.93	56,830.93	6,830.93-	113.66
20255100 PLANNING SVC	27,000.00	26,379.25	26,379.25	620.75	97.70
20259100 OTHER PROF SVC	163,023.00	94,763.66	94,763.66	68,259.34	58.13
20281100 DATA PROCESSING SVC	14,450.00	14,863.70	14,863.70	413.70-	102.86
20281700 ELECTION SVC	2,000.00			2,000.00	
20285200 RECREATIONAL SUP	50,260.00	51,136.65	51,136.65	876.65-	101.74
20289800 OTHER OP EXP SUP	11,200.00	29,766.53	29,766.53	18,566.53-	265.77
20289900 OTHER OP EXP SVC	2,850.00	4,560.27	4,560.27	1,710.27-	160.01
20291500 COMPASS COSTS	3,026.00			3,026.00	
20298703 LND LN CHARGES - ACP		106.25	106.25	106.25-	
* 20 - SERVICES AND SUPPLIES	571,019.00	494,907.03	494,907.03	76,111.97	86.67
** Expenditure accounts	2,242,864.00	1,954,398.83	1,954,398.83	288,465.17	87.14
59599101 OPERATI. TRANS IN-PY		32,801.00-	32,801.00-	32,801.00	
* 59 - INTERFUND REIMBRMNT		32,801.00-	32,801.00-	32,801.00	
** REIMBURSEMENT ACCOUNTS		32,801.00-	32,801.00-	32,801.00	
91910100 PROP TAX CUR SEC	1,663,378.00-	1,659,591.32-	1,659,591.32-	3,786.68-	99.77
91910200 PROP TAX CUR UNSEC	62,247.00-	64,499.63-	64,499.63-	2,252.63	103.62
91910300 PROP TAX CUR SUP	36,567.00-	22,651.09-	22,651.09-	13,915.91-	61.94
91910400 PROP TAX SEC DELINQ	13,472.00-	21,749.12-	21,749.12-	8,277.12	161.44
91910500 PROP TAX SUP DELINQ	4,491.00-	4,848.16-	4,848.16-	357.16	107.95
91910600 PROPERTY TAX UNITARY	29,817.00-	29,241.21-	29,241.21-	575.79-	98.07
91912000 PROP TAX REDEMPTION	201.00-	82.89-	82.89-	118.11-	41.24
91913000 PROP TAX PR UNSEC	850.00-			850.00-	
91914000 PROP TAX PENALTIES	382.00-	38.40-	38.40-	343.60-	10.05
91919600 RDA RESIDUAL	24,388.00-	14,678.76-	14,678.76-	9,709.24-	60.19
* 91 - TAXES	1,835,793.00-	1,817,380.58-	1,817,380.58-	18,412.42-	99.00
93931000 VEHICLE CODE FINES		3,184.43-	3,184.43-	3,184.43	
* 93 - FINES, FORFEITURES, AND P		3,184.43-	3,184.43-	3,184.43	
94941000 INTEREST INCOME	7,200.00-	11,101.00	11,101.00	18,301.00-	154.18-
94942900 BLDG RENTAL OTHER	130,750.00-	88,196.95-	88,196.95-	42,553.05-	67.45
* 94 - REVENUE FROM USE OF MONEY	137,950.00-	77,095.95-	77,095.95-	60,854.05-	55.89
95952200 HOME PROP TAX REL	11,153.00-	9,079.36-	9,079.36-	2,073.64-	81.41
95953300 REDEV PASSTHRU	68,571.00-	40,067.51-	40,067.51-	28,503.49-	58.43
95956900 STATE AID OTHER MISC	32,801.00-			32,801.00-	
* 95 - INTERGOVERNMENTAL REVENU	112,525.00-	49,146.87-	49,146.87-	63,378.13-	43.68

Fund / Group: General Fund 342A (9349342)

Commitment Item	Budget	Actual-GL	Actual Total	Available	%Consumed
96964600 RECREATION SVC CHGS	237,060.00-	129,761.08-	129,761.08-	107,298.92-	54.74
96969700 LAW ENFORCEMENT SVC	9,500.00-			9,500.00-	
* 96 - CHARGES FOR SERVICES	246,560.00-	129,761.08-	129,761.08-	116,798.92-	52.63
97979000 MISC OTHER		22,684.48-	22,684.48-	22,684.48	
* 97 - MISCELLANEOUS REVENUE		22,684.48-	22,684.48-	22,684.48	
98987000 ISSUANCE OF DEBT	11,458.00-	11,205.08-	11,205.08-	252.92-	97.79
* 98 - OTHER FINANCING SOURCES	11,458.00-	11,205.08-	11,205.08-	252.92-	97.79
** REVENUE ACCOUNTS	2,344,286.00-	2,110,458.47-	2,110,458.47-	233,827.53-	90.03
*** Total	101,422.00-	188,860.64-	188,860.64-	87,438.64	186.21

FULTON-EL CAMINO RECREATION AND PARK DISTRICT
Budget to Actual
YTD: May 31, 2026 (Period 11)

Fund / Group: Landscape & Lighting District Fund 396A (9399396)

Commitment Item	Budget	Actual-GL	Actual Total	Available	%Consumed
10111000 REGULAR EMPLOYEES	41,413.00	43,598.12	43,598.12	2,185.12-	105.28
10121000 RETIREMENT	1,553.00	843.29	843.29	709.71	54.30
10122000 OASDHI	601.00	1,209.80	1,209.80	608.80-	201.30
10125000 SUI - ACP	350.00	388.81	388.81	38.81-	111.09
* 10 - SALARIES AND EMPLOYEE BEN	43,917.00	46,040.02	46,040.02	2,123.02-	104.83
20200500 ADVERTISING	1,200.00	994.75	994.75	205.25	82.90
20203500 ED/TRAINING SVC	600.00	925.36	925.36	325.36-	154.23
20212200 CHEMICAL SUPPLIES	15,000.00	7,971.69	7,971.69	7,028.31	53.14
20214100 LAND IMP MAINT SVC	37,500.00	21,801.90	21,801.90	15,698.10	58.14
20215100 MECH SYS MAINT SVC	1,000.00			1,000.00	
20215200 MECH SYS MAINT SUP	1,500.00	3,968.37	3,968.37	2,468.37-	264.56
20216700 PLUMBING MAINT SVC	2,000.00	1,315.97	1,315.97	684.03	65.80
20218500 PERMIT CHARGES	5,500.00	3,479.50	3,479.50	2,020.50	63.26
20219100 ELECTRICITY	81,700.00	74,553.09	74,553.09	7,146.91	91.25
20219200 NAT GAS/LPG/FUEL OIL	10,500.00	18,561.17	18,561.17	8,061.17-	176.77
20219300 REF COLL/DISP SVC	33,000.00	22,520.16	22,520.16	10,479.84	68.24
20219500 SEWAGE DISP SVC	10,000.00	10,456.35	10,456.35	456.35-	104.56
20219800 WATER	211,000.00	183,147.92	183,147.92	27,852.08	86.80
20220500 AUTO MAINT SVC	5,000.00	2,075.28	2,075.28	2,924.72	41.51
20220600 AUTO MAINT SUP	5,000.00	4,132.85	4,132.85	867.15	82.66
20222600 EXPEND TOOLS	4,000.00	2,781.10	2,781.10	1,218.90	69.53
20223600 FUEL/LUBRICANTS	7,500.00	9,400.93	9,400.93	1,900.93-	125.35
20227500 RENT/LEASE EQ	5,000.00	3,721.53	3,721.53	1,278.47	74.43
20229100 OTHER EQ MAINT SVC	2,500.00	3,813.21	3,813.21	1,313.21-	152.53
20229200 OTHER EQ MAINT SUP	2,000.00	1,011.38	1,011.38	988.62	50.57
20231400 CLOTH/PERSONAL SUP	7,500.00	6,122.97	6,122.97	1,377.03	81.64
20250700 ASSESSMENT COLL SVC	400.00	287.84	287.84	112.16	71.96
20259100 OTHER PROF SVC	41,500.00	55,802.56	55,802.56	14,302.56-	134.46
20285200 RECREATIONAL SUP	1,400.00	261.20	261.20	1,138.80	18.66
20289800 OTHER OP EXP SUP	2,500.00	8,106.17	8,106.17	5,606.17-	324.25
20289900 OTHER OP EXP SVC	8,550.00	2,039.59	2,039.59	6,510.41	23.85

Fund / Group: Landscape & Lighting District Fund 396A (9399396)

Commitment Item	Budget	Actual-GL	Actual Total	Available	%Consumed
* 20 - SERVICES AND SUPPLIES	503,350.00	449,252.84	449,252.84	54,097.16	89.25
** Expenditure accounts	547,267.00	495,292.86	495,292.86	51,974.14	90.50
94941000 INTEREST INCOME		2,830.00	2,830.00	2,830.00-	
* 94 - REVENUE FROM USE OF MONEY		2,830.00	2,830.00	2,830.00-	
96960300 SPECIAL ASSESMENT	474,680.00-	473,052.89-	473,052.89-	1,627.11-	99.66
96964600 RECREATION SVC CHGS		4,095.00-	4,095.00-	4,095.00	
* 96 - CHARGES FOR SERVICES	474,680.00-	477,147.89-	477,147.89-	2,467.89	100.52
97970800 WATER RESALE	50,668.00-	33,448.96-	33,448.96-	17,219.04-	66.02
* 97 - MISCELLANEOUS REVENUE	50,668.00-	33,448.96-	33,448.96-	17,219.04-	66.02
98987000 ISSUANCE OF DEBT	23,025.00-	22,538.61-	22,538.61-	486.39-	97.89
* 98 - OTHER FINANCING SOURCES	23,025.00-	22,538.61-	22,538.61-	486.39-	97.89
** REVENUE ACCOUNTS	548,373.00-	530,305.46-	530,305.46-	18,067.54-	96.71
*** Total	1,106.00-	35,012.60-	35,012.60-	33,906.60	3,165.70

FULTON-EL CAMINO RECREATION AND PARK DISTRICT
Budget to Actual
YTD: May 31, 2026 (Period 11)

Fund / Group: Maintenance & Improvement District Fund 396B (9349396)

Commitment Item	Budget	Actual-GL	Actual Total	Available	%Consumed
10111000 REGULAR EMPLOYEES	76,177.00	74,377.85	74,377.85	1,799.15	97.64
10113200 TIME/ONE HALF OT		146.72	146.72	146.72-	
10121000 RETIREMENT	6,063.00	4,041.08	4,041.08	2,021.92	66.65
10122000 OASDHI	5,828.00	6,449.92	6,449.92	621.92-	110.67
10123000 GROUP INS	35,770.00	31,828.94	31,828.94	3,941.06	88.98
10125000 SUI - ACP	152.00	112.00	112.00	40.00	73.68
* 10 - SALARIES AND EMPLOYEE BEN	123,990.00	116,956.51	116,956.51	7,033.49	94.33
20210300 AGRI/HORT SVC	5,000.00	2,234.68	2,234.68	2,765.32	44.69
20210400 AGRI/HORT SUP	2,000.00	831.54	831.54	1,168.46	41.58
20213100 ELECT MAINT SVC	1,000.00			1,000.00	
20213200 ELECT MAINT SUP	1,500.00	364.37	364.37	1,135.63	24.29
20214100 LAND IMP MAINT SVC	156,180.00	143,750.00	143,750.00	12,430.00	92.04
20214200 LAND IMP MAINT SUP	2,000.00	294.05	294.05	1,705.95	14.70
20215100 MECH SYS MAINT SVC	7,000.00			7,000.00	
20215200 MECH SYS MAINT SUP	3,500.00	90.48	90.48	3,409.52	2.59
20216200 PAINTING SUP	2,000.00	230.62	230.62	1,769.38	11.53
20216700 PLUMBING MAINT SVC	3,500.00	3,834.30	3,834.30	334.30-	109.55
20216800 PLUMBING MAINT SUP	5,000.00	4,210.00	4,210.00	790.00	84.20
20229100 OTHER EQ MAINT SVC	8,000.00	1,121.97	1,121.97	6,878.03	14.02
20229200 OTHER EQ MAINT SUP	5,000.00	564.53	564.53	4,435.47	11.29
20259100 OTHER PROF SVC	10,000.00	10,613.16	10,613.16	613.16-	106.13
* 20 - SERVICES AND SUPPLIES	211,680.00	168,139.70	168,139.70	43,540.30	79.43
30321000 INTEREST EXPENSE	25,222.00			25,222.00	
30322000 BOND/LOAN REDEMPTION	64,880.00			64,880.00	
* 30 - OTHER CHARGES	90,102.00			90,102.00	
42420100 BUILDINGS	1,000,000.00	5,219.49	5,219.49	994,780.51	0.52
42420200 STRUCTURES	294,801.00	486,267.48	486,267.48	191,466.48-	164.95
* 42 - Buildings	1,294,801.00	491,486.97	491,486.97	803,314.03	37.96
43430300 EQUIP SD NON RECON		1,195.00	1,195.00	1,195.00-	
* 43 - Equipment		1,195.00	1,195.00	1,195.00-	
50598001 OPERAT. TRANS OUT-PY		32,801.00	32,801.00	32,801.00-	

Fund / Group: Maintenance & Improvement District Fund 396B (9349396)

Commitment Item	Budget	Actual-GL	Actual Total	Available	%Consumed
* 50 - INTERFUND CHARGES		32,801.00	32,801.00	32,801.00-	
** Expenditure accounts	1,720,573.00	810,579.18	810,579.18	909,993.82	47.11
94941000 INTEREST INCOME	11,500.00-	1,216.00-	1,216.00-	10,284.00-	10.57
* 94 - REVENUE FROM USE OF MONEY	11,500.00-	1,216.00-	1,216.00-	10,284.00-	10.57
95956900 STATE AID OTHER MISC	1,262,000.00-	60,447.00-	60,447.00-	1,201,553.00-	4.79
* 95 - INTERGOVERNMENTAL REVENUE	1,262,000.00-	60,447.00-	60,447.00-	1,201,553.00-	4.79
96960300 SPECIAL ASSESMENT	266,903.00-	265,603.71-	265,603.71-	1,299.29-	99.51
* 96 - CHARGES FOR SERVICES	266,903.00-	265,603.71-	265,603.71-	1,299.29-	99.51
97974200 CO INS PREMIUMS		946.99-	946.99-	946.99	
* 97 - MISCELLANEOUS REVENUE		946.99-	946.99-	946.99	
98987000 ISSUANCE OF DEBT	191,705.00-	101,280.87-	101,280.87-	90,424.13-	52.83
* 98 - OTHER FINANCING SOURCES	191,705.00-	101,280.87-	101,280.87-	90,424.13-	52.83
** REVENUE ACCOUNTS	1,732,108.00-	429,494.57-	429,494.57-	1,302,613.43-	24.80
*** Total	11,535.00-	381,084.61	381,084.61	392,619.61-	3,303.72-

FULTON-EL CAMINO RECREATION AND PARK DISTRICT
Budget to Actual
YTD: May 31, 2026 (Period 11)

Fund / Group: Debit Service Fund 342C (9349354)

Commitment Item	Budget	Actual-GL	Actual Total	Available	%Consumed
30321000 INTEREST EXPENSE	202,494.00	202,493.75	202,493.75	0.25	100.00
* 30 - OTHER CHARGES	202,494.00	202,493.75	202,493.75	0.25	100.00
** Expenditure accounts	202,494.00	202,493.75	202,493.75	0.25	100.00
91910100 PROP TAX CUR SEC		639,468.80-	639,468.80-	639,468.80	
91910300 PROP TAX CUR SUP		3,408.12-	3,408.12-	3,408.12	
91910600 PROPERTY TAX UNITARY		12,053.50-	12,053.50-	12,053.50	
* 91 - TAXES		654,930.42-	654,930.42-	654,930.42	
94941000 INTEREST INCOME		19,226.78-	19,226.78-	19,226.78	
94941011 MISC INCOME		148,236.10-	148,236.10-	148,236.10	
* 94 - REVENUE FROM USE OF MONEY		167,462.88-	167,462.88-	167,462.88	
95952200 HOME PROP TAX REL		2,664.18-	2,664.18-	2,664.18	
* 95 - INTERGOVERNMENTAL REVENUE		2,664.18-	2,664.18-	2,664.18	
96963200 AUD/ACCT FEES		1,643.86	1,643.86	1,643.86-	
* 96 - CHARGES FOR SERVICES		1,643.86	1,643.86	1,643.86-	
98987000 ISSUANCE OF DEBT	202,494.00-			202,494.00-	
* 98 - OTHER FINANCING SOURCES	202,494.00-			202,494.00-	
** REVENUE ACCOUNTS	202,494.00-	823,413.62-	823,413.62-	620,919.62	406.64
*** Total		620,919.87-	620,919.87-	620,919.87	

FULTON-EL CAMINO RECREATION AND PARK DISTRICT
Budget to Actual
YTD: May 31, 2026 (Period 11)

Fund / Group: Capital Projects Fund 342D (9349355)

Commitment Item	Budget	Actual-GL	Actual Total	Available	%Consumed
20205100 INS LIABILITY	20,386.00			20,386.00	
20250500 ACCOUNTING SVC	58,500.00			58,500.00	
20250600 INVESTMENT SVC	170,000.00			170,000.00	
20271000 BOND ISSUANCE COST		248,885.65	248,885.65	248,885.65-	
* 20 - SERVICES AND SUPPLIES	248,886.00	248,885.65	248,885.65	0.35	100.00
30321000 INTEREST EXPENSE	23,873.00	18,879.38	18,879.38	4,993.62	79.08
30322000 BOND/LOAN REDEMPTION	839,000.00	839,000.00	839,000.00		100.00
* 30 - OTHER CHARGES	862,873.00	857,879.38	857,879.38	4,993.62	99.42
42420200 STRUCTURES	6,440,289.00	937,970.97	937,970.97	5,502,318.03	14.56
* 42 - Buildings	6,440,289.00	937,970.97	937,970.97	5,502,318.03	14.56
** Expenditure accounts	7,552,048.00	2,044,736.00	2,044,736.00	5,507,312.00	27.08
94941000 INTEREST INCOME		187,936.18-	187,936.18-	187,936.18	
* 94 - REVENUE FROM USE OF MONEY		187,936.18-	187,936.18-	187,936.18	
98987000 ISSUANCE OF DEBT	7,552,048.00-	8,027,121.75-	8,027,121.75-	475,073.75	106.29
* 98 - OTHER FINANCING SOURCES	7,552,048.00-	8,027,121.75-	8,027,121.75-	475,073.75	106.29
** REVENUE ACCOUNTS	7,552,048.00-	8,215,057.93-	8,215,057.93-	663,009.93	108.78
*** Total		6,170,321.93-	6,170,321.93-	6,170,321.93	

**FULTON-EL CAMINO RECREATION AND PARK DISTRICT
PROGRAM REVENUE AND FACILITY REPORT
Month Ending: May 31, 2026**

Income Details	January Revenues
Building & Picnic Rental	\$5,579.50
Edison Rental Revenue	
Recreation Fees	23,254.00
Water Reimbursement	
Insurance Reimbursement	
Grants Revenue	
Other Income:	
Expense Reimbursements	116
Overpayment of Liability Premium - Refund	
Total Misc. Income	116.00
Total May Revenue Deposits	\$28,949.50
YTD April Revenue	347,854.44
YTD May 2026 Revenue Deposits	\$376,803.94
YTD Recap of Revenues	
Income Details	Deposits
Building Rentals	\$83,461.25
Picnic Site Fees	10,959.50
Recreation Fees	173,720.00
Maintenance Services	33,448.96
Grants	61,393.99
Other Income	13,820.24
YTD May 2026 Revenue	\$376,803.94
2026 May Revenue	\$28,949.50
2025 May Revenue	\$78,746.73
2026 May YTD Revenue	\$376,803.94
2025 May YTD Revenue	\$688,436.17

**FULTON-EL CAMINO RECREATION AND PARK DISTRICT
CLAIMS FOR PROGRAM AND FACILITY REFUNDS
Month Ending: May 31, 2026**

REFUND DETAILS			
Prog. No	Program Name	Issued to	Amount
9349342242	Building Rental	Chavez-Villa, Rafael	500.00
9349342241	Building Rental	Miller, Becky	250.00
9349342242	Building Rental	Tejada, Fernando	1,000.00
9349342243	Building Rental	Watkins, Robin	250.00
9349342242	Picnic Rental	Allman, Chelsie	75.00
9349342241	Picnic Rental	Assistance League of Sacramento	250.00
9349342242	Picnic Rental	Boatright, Stephanie	75.00
9349342242	Picnic Rental	Branner, Jasmine	75.00
9349342242	Picnic Rental	Brown, Nwana	75.00
9349342242	Picnic Rental	Butori, Bethany	75.00
9349342350	Picnic Rental	Clark, Maureen	60.00
9349342241	Picnic Rental	Grays, Antonette	75.00
9349342242	Picnic Rental	Kotal-Romo, Brittney	75.00
9349342242	Picnic Rental	Lopez, Monica	75.00
9349342241	Picnic Rental	Namsan, Enkhjargal	75.00
9349342242	Picnic Rental	Nguyen, Jason	75.00
9349342242	Picnic Rental	PHCC-GSA Training of Trust Fund	500.00
9349342241	Picnic Rental	Salvic Assistance Center	75.00
9349342241	Picnic Rental	Schwarz, Alexander	75.00
9349342242	Picnic Rental	Xiong, Tiffany	75.00
9349342242	Field Rental	Boyd, Cedric	30.00
9349342242	Lifeguarding/CPR	McGreal, Christopher	220.00
Total Refunds - May 2026			<u>4,035.00</u>
RECAP BY PROGRAM			
Prog. No	Program Name	No of Refunds	Amount
2400	Building & Picnic Rentals	20	3,785.00
2403	Field Rental	1	30.00
3694	Lifeguarding/CPR	1	220.00
Total Refunds - May 2026			<u>4,035.00</u>
YTD May 2026 Refunds			<u>\$24,778.17</u>

**FULTON-EL CAMINO RECREATION AND PARK DISTRICT
REVOLVING FUND REPORT - UMPQUA BANK
Month Ending May 31, 2026**

Payee/Vendor	Description	Deposits (Expenses)	Balance
Revolving Ending Balance - May 31, 2026			\$22,695.45
Deposit	Replenish Funds	\$0.00	
De Lage Landen Fin. Svs.	Copier Lease	(525.07)	
Month of July Net Deposits (Withdrawals)			(525.07)
Ending Balance May 31, 2026			\$22,170.38
YTD Recap of Deposits / (Withdrawals)			
Payee/Vendor	Description	Amounts	Balance
Revolving Fund Begining Balance - July 01, 2026			\$25,804.86
Deposit - January 2026	Replenish Funds	21,520.25	
De Lage Landen Fin. Svs.	RICOH Copier Lease	(6,139.75)	
Dozella Graphics	Create Political Postcard	(300.00)	
Drone Photo Services	Drone PICS of Howe Park Bridge	(400.00)	
Sac Door & Gate Corp.	Repair Door Lower Entry Door at 2201 Cottage Way	(17,300.85)	
Green Clean Carpet Cleaning	Clean Hallway Carpet at 2201 Cottage Way	(150.00)	
Maura Jacobs	Cookies for CruiseFest	(155.00)	
Amazon Business Internet	Recreation Supplies	(459.13)	
ABC	Liquor License - Event	(50.00)	
FECRPD - Cash	Aquatics Public Swin - Cash Box	(200.00)	
YTD Net Deposits / (Withdrawals)			(3,634.48)
Ending Balance May 31, 2026			\$22,170.38

**FULTON-EL CAMINO RECREATION AND PARK DISTRICT
PAYROLL REPORT
Month Ending May 1 - 31, 2026**

	<u>May 1 - 15</u>	<u>May 16 - 31</u>	<u>Total May</u>	<u>FYTD May 2026</u>
<u>BOARD</u>				
C. Fischer	\$100.00		100.00	
T Higgins	100.00	100.00	200.00	
L Lavallee	100.00	100.00	200.00	
M Seaman	100.00		100.00	
K Stricklin	100.00		100.00	
TOTAL BOD	\$500.00	\$200.00	\$700.00	\$8,200.00
<u>ADMINISTRATION</u>				
General Manager	\$4,946.93	\$4,946.93	9,893.86	
Chief Financial Officer	3,692.00	3,692.00	7,384.00	
Director of Administration	\$3,189.33	\$3,189.33	6,378.66	
Office Manager	2,315.73	2,315.73	4,631.46	
TOTAL ADMIN.	\$14,143.99	\$14,143.99	\$28,287.98	309,098.14
<u>RECREATION</u>				
Director of Community Enrichment	\$3,189.33	\$3,189.33	\$6,378.66	
Aquatics Manager	\$2,736.07	\$2,736.07	5,472.14	
Park Maintenance II	2,018.46	2,018.46	4,036.92	
Director of Capital Improvements & Safety	3,516.93	3,516.93	7,033.86	
Field Supervisor	164.70	142.74	307.44	
Aquatics	193.88	309.16	503.04	
Aquatics	188.58	615.13	803.71	
Aquatics	341.46	455.28	796.74	
Aquatics	125.72	134.70	260.42	
Aquatics	628.60	830.65	1,459.25	
Events		488.33	488.33	
Aquatics		67.35	67.35	
Aquatics	314.30	125.72	440.02	
Aquatics	317.75	388.89	706.64	
Aquatics	62.86	134.70	197.56	
Aquatics	493.22	360.43	853.65	
Aquatics	308.26	384.14	692.40	
Aquatics	237.13	369.92	607.05	
Aquatics	208.67	502.71	711.38	
Aquatics	417.34	360.43	777.77	
Admin Public Request	57.45	564.93	622.38	
Events		105.33	105.33	

	<u>May 1 - 15</u>	<u>May 16 - 31</u>	<u>Total May</u>	<u>FYTD May 2026</u>
Events		116.11	116.11	
TOTAL RECREATION	\$15,520.71	\$17,917.44	\$33,438.15	318,076.99
<u>PARK SAFETY</u>				
Director Park Safety	\$0.00	\$0.00	\$0.00	
TOTAL PARK SAFETY	\$0.00	\$0.00	\$0.00	13,324.66
<u>MAINTENANCE</u>				
Director of Park Operations	\$3,189.33	\$3,189.33	\$6,378.66	
Park Maintenance II	1,921.40	1,921.40	3,842.80	
Park Maintenance II	2,119.00	2,119.00	4,238.00	
Park Maintenance II	1,921.40	1,921.40	3,842.80	
Park Maintenance	729.60	820.80	1,550.40	
Park Maintenance	140.70	311.55	452.25	
Park Maintenance	603.00	804.00	1,407.00	
Park Maintenance	229.80	268.10	497.90	
Park Maintenance	328.32	328.32	656.64	
TOTAL MAINT.	\$11,182.55	\$11,683.90	\$22,866.45	267,981.03
TOTAL SALARIES	\$41,347.25	\$43,945.33	\$85,292.58	\$917,027.19
<u>TAXES AND BENEFITS</u>				
Auto Allowance	\$150.00	\$150.00	\$300.00	
Social Security/Medicare	2,761.40	2,780.46	5,541.86	
PARS	154.79	128.98	283.77	
State Unemployment Insurance	97.45	120.08	217.53	
Health		27,193.70	27,193.70	
Dental		936.04	936.04	
VSP		184.00	184.00	
Disability Insurance		528.71	528.71	
PERS Retirement		5,675.39	5,675.39	
CalPERS Unfunded Liab.		20,116.50	20,116.50	
CAPRI - Workers Compensation			-	
TOTAL TAXES & BENEFITS	\$3,163.64	\$57,813.86	\$60,977.50	705,461.14
TOTAL SALARIES & BENEFITS	\$44,510.89	\$101,759.19	\$146,270.08	\$1,622,488.33

**FULTON-EI CAMINO RECREATION AND PARK DISTRICT
CLAIMS REPORT
Month Ended May 31, 2026**

Fund	Ref. #	Acct. Code	Prog. Code	Code Title and Vendor	Description	Amount	Prog. Total
342A	5-03	20250500	9349342000	Bain, Larry CPA	Completion of June 2025 Audit	15,500.00	
			2000 Total			15,500.00	15,500.00
342A	5-42	20202900	9349342110	US Bank	Zoom, board/official meetings	16.99	
342A	5-42	20202900	9349342110	US BANK	Stenote.AI - Subscription for Board Minutes Transcription	19.99	
			1100 Total			36.98	36.98
342A	5-04	20203100	9349342230	Beshara, Dounia	April Mileage Reimbursement	49.16	
342A	5-12	20203100	9349342230	Delfer, Jaden	April Mileage Reimbursement	35.53	
342A	5-40	20203100	9349342230	Wiederhold, Sabrina	Mileage Reimbursement	10.37	
342A	5-42	20203100	9349342230	US BANK	Sac County Public Garage - Parking for a trip to the County Offices	1.75	
342A	5-42	20203100	9349342230	US BANK	Sac County Public Garage - Parking	1.75	
342A	5-42	20203100	9349342230	US BANK	Sac County Public Garage - Parking	1.75	
342A	5-42	20203100	9349342230	US BANK	Sac County Public Garage - Parking	1.75	
342A	5-42	20207600	9349342230	US BANK	Office Depot Copy Paper, Avery Business Cards	233.41	
342A	5-42	20207600	9349342230	US BANK	Costco - 27Gal Black Storage Bins	48.88	
342A	5-42	20207600	9349342230	US BANK	Costco - File Storage Boxes	122.32	
342A	5-42	20207600	9349342230	US BANK	Costco - File Storage Boxes	58.16	
342A	5-42	20207600	9349342230	US BANK	HP - Ink Office Supplies	19.38	
342A	5-42	20207600	9349342230	US BANK	Amazon - Office Supplies	7.74	
342A	5-42	20207600	9349342230	US BANK	Amazon - Office Supplies	16.37	
342A	5-38	20219700	9349342230	Telelink Business Telephone	Main Office Phone Bill	401.00	
342A	5-42	20219700	9349342230	US BANK	AT&T Cottage Center Phone and Internet	189.56	
342A	5-08	20253100	9349342230	BKS Law Firm	Apr. Services - Granicus Agreement, Van MOU	4,171.84	
342A	5-24	20259100	9349342230	Pacific Shredding	Paper Recycling	123.20	
342A	5-25	20259100	9349342230	Preferred Alliance Inc.	Pre-Employment Test - Wiederhold	60.00	
342A	5-42	20281100	9349342230	US BANK	CHATGPT - Monthly Subscription	20.00	
342A	5-42	20281100	9349342230	US BANK	Adobe Inc. - Monthly subscription for Acrobat Pro.	194.18	
342A	5-42	20281100	9349342230	US BANK	Bluehost .com - Web hosting service	21.99	
342A	5-42	20281100	9349342230	US BANK	Streamline - streamline flex	400.00	
342A	5-10	20289800	9349342230	CINTAS Corp.	First Aid Supplies	8.11	
342A	5-41	20289800	9349342230	Wizix Technology Group Inc.	Copier Meter Charge	425.47	
342A	5-42	20289800	9349342230	US BANK	ITS Intelligent Technical - Monthly Service for IT Support	1,921.94	
			2300 Total			8,545.61	8,545.61
342A	5-42	20289900	9349342240	US BANK	Capital Live Scan - Fingerprinting - Events/Bldg 2400	23.00	
			2400 Total			23.00	23.00
342A	5-42	20289800	9349342241	US BANK	Amazon - Microphone Cable	20.38	
342A	5-42	20289800	9349342241	US BANK	Best Buy - AV cords	10.86	
			2401 Total			31.24	31.24
342A	5-42	20285200	9349342334	US BANK	Target - Iron for Little League Patches	18.31	
342A	5-42	20285200	9349342334	US BANK	Amazon - Little League Coaches Shirts	48.45	
342A	5-42	20285200	9349342334	US BANK	Image Masters Photos - Little League Photo Session	250.00	
342A	5-42	20285200	9349342334	US BANK	Smart and Final - Little League Opening Day	41.98	
342A	5-42	20285200	9349342334	US BANK	Signs Now - Little League Banners	486.76	

Fund	Ref. #	Acct. Code	Prog. Code	Code Title and Vendor	Description	Amount	Prog. Total
342A	5-42	20285200	9349342334	US BANK	Costco - Little League Opening Day	141.68	
342A	5-42	20285200	9349342334	US BANK	Hobby Lobby - Little League Opening Day	48.77	
342A	5-42	20285200	9349342334	US BANK	Team Snap - Little League Scheduling App	119.99	
342A	5-42	20285200	9349342334	US BANK	Smart and Final - Little League Concessions	144.68	
342A	5-42	20285200	9349342334	US BANK	Costco - Little League Concessions	133.79	
342A	5-42	20285200	9349342334	US BANK	Costco - Little League Concessions	272.34	
342A	5-42	20285200	9349342334	US BANK	Bases Loaded - Braeak Away Bases, Little League	608.62	
342A	5-42	20285200	9349342334	US BANK	Capital Live Scan - Fingerprinting - LL 3304	46.00	
342A	5-42	20285200	9349342334	US BANK	Gas - Generator for little league event	13.66	
342A	5-42	20285200	9349342334	US BANK	Kona Ice - Little league Opening Day	420.00	
				3304 Total		2,795.03	2,795.03
342A	5-15	20285200	9349342345	GSSA	Softball Officials	741.75	
				3405 Total		741.75	741.75
342A	5-42	20285200	9349342350	US BANK	Capital Live Scan - Fingerprinting - AQ 3500	46.00	
				3500 Total		46.00	46.00
342A	5-42	20285200	9349342353	US BANK	Amazon - Soap Dispensers	86.10	
				3503 Total		86.10	86.10
342A	5-42	20285200	9349342357	US BANK	Staff Participation in Lifeguard Class, YMCA	281.88	
342A	5-42	20285200	9349342357	US BANK	Staff Participation in Lifeguard Class, Rio Linda R&P	202.00	
342A	5-42	20285200	9349342357	US BANK	Staff Participation in Lifeguard Recertification Class, Rio Linda R&P	82.00	
342A	5-42	20285200	9349342357	US BANK	Sling subscription, staff scheduling system	39.79	
				3507 Total		605.67	605.67
342A	5-39	20285200	9349342368	Wehrman, Ann	April Gentle Yoga Classes	33.60	
				3677 Total		33.60	33.60
342A	5-42	20285200	9349342373	US BANK	Bouncey House Rentals - Deposit Music in the Park rentals	50.00	
				3703 Total		50.00	50.00
342A	5-42	20285200	9349342374	US BANK	Canava - Credit	(1.00)	
342A	5-42	20285200	9349342374	US BANK	Canava - Overcharge	1.00	
342A	5-42	20285200	9349342374	US BANK	Canva - Yard Sale Banner	81.89	
				3715 Total		81.89	81.89
342A	5-42	20285200	9349342390	US BANK	Shutter Stock - Subscription	29.00	
342A	5-42	20285200	9349342390	US BANK	Canva - Yearly Subscription	149.90	
342A	5-42	20285200	9349342390	US BANK	Chat GPT - Subscription	20.00	
342A	5-42	20285200	9349342390	US BANK	Shutter Stock - Subscription	7.00	
				3900 Total		205.90	205.90
342A	5-42	20203100	9349342420	US BANK	OpenAI-AI computing subscription	20.00	
342A	5-42	20203100	9349342420	US BANK	PlaudLLC-Meeting Note taker subscription	215.99	
				4200 Total		235.99	235.99
342A	5-42	20211100	9349342430	US BANK	Harbor freight-Pool handrail painting supplies	228.26	
342A	5-42	20211100	9349342430	US BANK	Homedepot-Pool Restroom gap filler	57.20	
342A	5-42	20211100	9349342430	US BANK	HOME DEPOT- PLUMBING SUPPLIES FOR POOL BATHROOMS	37.00	
342A	5-42	20211100	9349342430	US BANK	J and J Locksmith - Key copies for the pump house files room	6.47	
342A	5-42	20211100	9349342430	US BANK	J and J Locksmith -Replace hall lock 2201 Cottage Way.	120.00	
342A	5-42	20232200	9349342430	US BANK	Dawn Dish Soap fo Maura Building Maintenance and Lysol Wipes	32.29	
				4300 Total		481.22	481.22
342A	5-05	20253100	9349342440	BKS Law Firm	Apr. Sevices	4045	
342A	5-06	20253100	9349342440	BKS Law Firm	Apr. Sevices Public Records	8,562.50	

Fund	Ref. #	Acct. Code	Prog. Code	Code Title and Vendor	Description	Amount	Prog. Total
342A	5-07	20253100	9349342440	BKS Law Firm	Closed Session Discussion	262.50	24,641.34
342A	5-01	20259100	9349342440	Airborne Security Patrol, Inc.	Security Lock-up Apr. Services	4,200.00	
342A	5-02	20259100	9349342440	Airborne Security Patrol, Inc.	Security Lock-up December 2025 Services	4,410.00	
342A	5-30	20259100	9349342440	Sacramento County Sheriff	Off Duty Program	3,161.34	
			4400 Total			24,641.34	
342A	5-42	20285200	9349342369	US BANK	Best Western Hotel, for LGI class in Menlo Park	288.80	288.80
			3694 Total			288.80	
Fund 342A: May 2026 Claims						54,430.12	54,430.12

Fund	Ref. #	Acct. Code	Prog. Code	Code Title and Vendor	Description	Amount	Prog. Total
396A	5-42	20289900	9349346420	US BANK	Capital Live Scan - Fingerprinting - Weekend Maint. 4200	23.00	288.80
396A	5-42	20216700	9399396420	US BANK	Trenchless Company - line Clearing	295.00	
396A	5-13	20214100	9399396420	Emerald Green Landscape Serv.	Creekside Trail	1,765.00	
396A	5-42	20216700	9399396420	US BANK	TrenchlessCO-District office jet clearing	99.00	
396A	5-42	20218500	9399396420	US BANK	WALT'S BACKFLOW- ANNUAL BACKFLOW INSPECTIONS	860.00	
396A	5-34	20219100	9399396420	SMUD	Collective Electric Bill	3,777.92	
396A	5-35	20219100	9399396420	SMUD	Electric Bill - Street Lights	1,199.11	
396A	5-26	20219200	9399396420	PG&E	Gas Bill - Hall (Kitchen)	11.60	
396A	5-27	20219200	9399396420	PG&E	Gas Bill - Corp Yard	16.42	
396A	5-31	20219500	9399396420	Sacramento County Utilities	Utility Billing	1,241.07	
396A	5-36	20219800	9399396420	SSWD	Water Bill 036514 - Cottage Park	5,223.93	
396A	5-36	20219800	9399396420	SSWD	Water Bill 036516 - Howe Park	6,119.94	
396A	5-36	20219800	9399396420	SSWD	Water Bill 046262-00 - Seely Park	1,111.39	
396A	5-36	20219800	9399396420	SSWD	Water Bill 46263-00 - Bellview Park	1,456.63	
396A	5-36	20219800	9399396420	SSWD	Water Bill 046267-00 - Santa Anita	1,941.47	
396A	5-36	20219800	9399396420	SSWD	Water Bill 046271-00 - Bohemian Park	1,095.07	
396A	5-42	20220500	9399396420	US BANK	Oreilly- Vehicle wash kit	140.04	
396A	5-42	20220500	9399396420	US BANK	Oreilly- Interceptor car battery	203.41	
396A	5-42	20220500	9399396420	US BANK	CAP CITY SMOG- SMOG FOR REC VAN	88.39	
396A	5-42	20220600	9399396420	US BANK	O'REILLY AUTO-LUG NUTS FOR VEHICLE	5.79	
396A	5-42	20222600	9399396420	US BANK	Amazon-Powerbank for irrigation laptop	114.70	
396A	5-42	20222600	9399396420	US BANK	Lowes-Tools for Mike	298.95	
396A	5-42	20222600	9399396420	US BANK	Primo Water - Water monthly service	154.27	
396A	5-42	20223600	9399396420	US BANK	Fast&easy market- Fuel for dodge	144.44	
396A	5-42	20223600	9399396420	US BANK	Shell-Fuel for dodge	154.97	
396A	5-42	20223600	9399396420	US BANK	AMPM- FUEL FOR F150	92.80	
396A	5-42	20223600	9399396420	US BANK	AMPM- FUEL FOR TAHOE	95.15	
396A	5-42	20223600	9399396420	US BANK	ARCO-FUEL FOR TAHOE	83.95	
396A	5-42	20223600	9399396420	US BANK	ARCO-FUEL FOR TAHOE	112.56	
396A	5-42	20223600	9399396420	US BANK	CHEVRON-FUEL FOR JERRY JUGS	92.54	
396A	5-42	20223600	9399396420	US BANK	ARCO-FUEL FOR WHITE VAN	138.89	
396A	5-42	20223600	9399396420	US BANK	ARCO- FUEL FOR TAHOE	100.86	
396A	5-42	20227500	9399396420	US BANK	HOME DEPOT- LOCKS TO SECURE RENTAL LIGHT TOWERS	42.82	
396A	5-42	20227500	9399396420	US BANK	O'REILLY AUTO- TIRE IRON TO REMOVETIRES ON RENTAL EQUIPMENT	47.40	
396A	5-42	20231400	9399396420	US BANK	Vestis-Uniform services	355.17	
396A	5-42	20231400	9399396420	US BANK	CYCLE GEAR-HELMET FOR MIKE TO PREP BALL FIELDS	97.86	

Fund	Ref. #	Acct. Code	Prog. Code	Code Title and Vendor	Description	Amount	Prog. Total	
396A	5-11	20259100	9399396420	CWBM Inc.	Admin Building/Howe/Boho Monthly Restroom Maintenance	2,870.00	32,383.51	
396A	5-42	20259100	9399396420	US BANK	Millennium Termite & Pest - Monthly pest control service Service at 2201 Cottage Way	95.00		
396A	5-42	20259100	9399396420	US BANK	Millennium Termite & Pest - Bi-Monthly pest control service Service at 3097 Cottage Way	99.00		
396A	5-42	20259100	9399396420	US BANK	Millennium Termite & Pest - Sentricon monthly Service at 2201 Cottage Way	41.00		
396A	5-42	20259100	9399396420	US BANK	Millennium Termite & Pest - Sentricon monthly Service at 2201 Cottage Way	57.00		
396A	5-42	20259100	9399396420	US BANK	Millennium Termite & Pest - Sentricon monthly Service at 3097 Cottage Way	51.00		
396A	5-42	20259100	9399396420	US BANK	Animal Damage Management - Monthly animal control services (i.e. gopher, squirrel, etc)	125.00		
396A	5-42	20259100	9399396420	US BANK	Millennium Termite & Pest - Monthly pest control service Service at 2201 Cottage Way	95.00		
396A	5-42	20259100	9399396420	US BANK	Millennium Termite & Pest - Sentricon monthly Service at 2201 Cottage Way	41.00		
396A	5-42	20259100	9399396420	US BANK	Millennium Termite & Pest - Sentricon monthly Service at 3097 Cottage Way	51.00		
396A	5-42	20259100	9399396420	US BANK	Millennium Termite & Pest - Sentricon monthly Service at 2201 Cottage Way	57.00		
			4200 Total			32,383.51		
396A	5-42	20212200	9399396450	US BANK	HOME DEPOT- CHEMICALS FOR POOL	172.18		12,962.54
396A	5-42	20212200	9399396450	US BANK	HOME DEPOT-POOL CHEMICALS	223.84		
396A	5-42	20212200	9399396450	US BANK	LESLIE'S POOL SUPPLY- POOL CHEMICALS	408.34		
396A	5-42	20212200	9399396450	US BANK	HOME DEPOT-POOL CHEMICALS	206.62		
396A	5-42	20215200	9399396450	US BANK	Homedepot-Splash pad repair	247.90		
396A	5-42	20215200	9399396450	US BANK	Homedepot-Pool vac hose and nozzle	256.40		
396A	5-29	20218500	9399396450	Sacramento County - Enviro. Mg.	Annual Splash Park Permit	700.00		
396A	5-33	20219100	9399396450	SMUD	Electric Bill - Pool	1,825.96		
396A	5-28	20219200	9399396450	PG&E	Gas Bill - Pool	6,115.18		
396A	5-18	20259100	9399396450	Indermill Aquatics	Howe Pond Maintenance	575.00		
396A	5-20	20259100	9399396450	Kendrick Boiler Works, Inc	Service Laars Pool Boiler	577.50		
396A	5-21	20259100	9399396450	Kendrick Boiler Works, Inc	Service Laars Pool Boiler	1,637.50		
396A	5-42	20289800	9399396450	US BANK	HOME DEPOT- PLUMBING SUPPLIES FOR POOL	16.12		
			4500 Total			12,962.54		
396A	5-42	20211200	9399396460	US BANK	HOME DEPOT- SUPPLIES TO BOARD UP EDISON UNITS	131.31	1,180.17	
396A	5-32	20219500	9399396460	Sacramento County Utilities	Utility Billing - Edison	831.00		
396A	5-37	20219800	9399396460	SSWD	Water Bill 036678 (2332 Edison)	108.86		
396A	5-42	20259100	9399396460	US BANK	Millennium Termite & Pest - Bi-Monthly pest control service Service at Edison Ave	109.00		
			4600 Total			1,180.17		
Fund 396A: May 2026 Claims						46,526.22	46,526.22	
Fund	Ref. #	Acct. Code	Prog. Code	Code Title and Vendor	Description	Amount	Prog. Total	
396B	5-42	20216800	9349346420	US BANK	HOME DEPOT-IRRIGATION SUPPLIES	65.58	17,197.16	
396B	5-42	20216800	9349396420	US BANK	HOME DEPOT-IRRIGATION SUPPLIES	31.05		
396B	5-42	20216800	9349396420	US BANK	ACE HARDWARE-IRRIGATION SUPPLIES	9.69		
396B	5-42	20216800	9349396420	US BANK	HOME DEPOT- IRRIGATION SUPPLIES	6.79		
396B	5-42	20216800	9349396420	US BANK	HOME DEPOT-IRRIGATION SUPPLIES	18.04		
396B	5-19	42420200	9349396520	Kelley, Janice	Outdoor Equity Specialist	2,600.00		
396B	5-13	20214100	9399396420	Emerald Green Landscape Serv.	Landscape Maintenance	14,375.00		
396B	5-42	20216800	9399396420	US BANK	SprinklerService&Supply-Irrigation repair cottage	91.01		
			4200 Total			17,197.16		
Fund 396B: May 2026 Claims						17,197.16	17,197.16	

Fund	Ref. #	Acct. Code	Prog. Code	Code Title and Vendor	Description	Amount	Prog. Total
342D	5-09	42420200	9349355000	Bullseye Leak Detection	Plumbing Repair 3097 Cottage	17,218.00	
342D	5-14	42420200	9349355000	Granicus LLC	Initial setup cost for board meeting compliance	72,327.18	
342D	5-16	42420200	9349355000	Herc Rentals Inc.	Light Tower LED Solar Trailer 4/18/26	1,575.36	
342D	5-17	42420200	9349355000	Herc Rentals Inc.	Light Tower LED Solar Trailer 4/26/26	1,575.36	
342D	5-22	42420200	9349355000	KYA Services	Howe Flooring Replacement	48,191.71	
342D	5-23	42420200	9349355000	Maximum Electric	Howe Office Lighting Upgrade	9,310.00	
342D	5-42	42420200	9349355000	US BANK	Homedepot- hammer drill for drinking fountains & bollards	645.42	
342D	5-42	42420200	9349355000	US BANK	homedepot-Hammer drill attachments	88.80	
342D	5-42	42420200	9349355000	US BANK	AQUAFINITY-POOL DRAIN COVERS AND CHEMICAL TUBING	649.67	
342D	5-42	42420200	9349355000	US BANK	AQUAFINITY-POOL DRAIN COVERS AND CHEMICAL TUBING	636.79	
			5000 Total			152,218.29	152,218.29
Fund 342D: May 2026 Claims						152,218.29	152,218.29
Combined Total May 2026 Total Services & Supplies Claims (excluding Payroll & Refunds)							270,371.79
<p>_____ Teresa Higgins, Chair Board of Directors</p>				<p>_____ Kathleen Stricklin, Secretary</p>			

FULTON-EL CAMINO RECREATION AND PARK DISTRICT

MEMORANDUM

TO: Board of Directors

FROM: Jaden Delfer, Director of Community Enrichment
David Price, Director of Park Operations
Robin Romines, Director of Administration
Sabrina Wiederhold, Aquatics Manager

SUBJECT: Activity Report for May 2026

DATE: June 18, 2026

RECREATION ACTIVITY REPORT

March 2026 Recreation Report

Hard Court Volleyball: The courts are currently being used for open play. Court rentals are available, subject to weather conditions. Afghan volleyball rentals have continued through May.

Sand Volleyball: XOSO Spring leagues on Monday, Tuesday and Wednesday have continued play through May. Summer leagues will begin in early June. Court rentals are available, subject to weather conditions.

Futsal/Soccer: The courts are currently being used for open play and rentals when requested.

Adult Softball: Registration is still open for the FEC Adult Softball Summer Leagues, with games set to begin in June. The XOSO Late Spring league kicked off in May and will run through June. In May, the FEC senior softball team hosted two home games as part of the SVSSL season. Due to damage to the lighting system at the Sacramento Softball Complex, FEC hosted Sac Pride league games on Mondays in July. Please note that field rentals remain available, weather permitting.

Basketball: The Late Spring XOSO leagues commenced in May and continue through June, with games scheduled on Mondays and Thursdays. Court rentals are available, pending weather conditions.

Pickle Ball: The XOSO Tuesday and Thursday late spring leagues continued through May. Court rentals are available, subject to weather conditions.

Little League: The 2026 Little League season concluded on May 16. Throughout the season, games and practices ran smoothly across all divisions, providing a positive recreational experience for participants and their families. Players had the opportunity to develop skills, build confidence, and enjoy healthy competition in a supportive environment. Staff would like to thank the coaches, volunteers, umpires, and sponsors who contributed to another successful season.

Senior Lounge: The Senior Lounge continues to meet at Howe Park, providing participants with a welcoming space for socialization, games, crafts, and community connection. The program remains a valued opportunity for older adults to gather, build friendships, and stay engaged within the community.

Senior Walking Group: The Senior Walking Group continues to promote health, wellness, and social connection through regularly scheduled walks at Howe Park. Participants enjoy the opportunity to stay active while exploring local trails, sharing conversation, and encouraging one another in a supportive setting. The addition of a Saturday morning walking session provides increased flexibility and offers another opportunity for community members to incorporate movement and outdoor recreation into their weekly routine.

Adult & Senior Table Tennis: Table Tennis continues to meet at Howe Park with a 10:00 AM start time. Participants enjoy the recreational, social, and physical benefits of the program, which provides a fun and welcoming environment for players of varying skill levels.

Yoga Contract Classes: Yoga classes continue to provide a valuable wellness opportunity for community members seeking to improve flexibility, balance, and overall well-being. Participants appreciate the supportive atmosphere and consistent instruction offered through the program.

Adventure Club & Teen Summer Camps: Registration for both Adventure Club Summer Camp and Teen Camp remains open as staff finalize preparations for the upcoming season. Staff training, activity planning, field trip coordination, and program logistics have been completed to ensure a smooth start to camp. Both programs are scheduled to begin on June 15, and staff look forward to providing participants with a safe, engaging, and enjoyable summer experience.

Special Events: On May 9, Friends of FEC hosted Music in the Park presented by The Friends of FEC to celebrate our 70th anniversary. The evening featured live music by Crosstown 5, a selection of food trucks, a beer garden, and an obstacle course for kids. As a gesture of appreciation, Friends of FEC provided complimentary park blankets to guests who needed them.

Upcoming Events: 1st Annual Alzheimer's/Dogzheimer's Walk Friday, June 5, 2026. Community Yard Sale Sunday, June 7, 2026. Party in the Park: Gala & Fundraiser, Saturday, June 27, 2026 (flyer included). Dive in Movie at the Pool, Friday, July 10, 2026 (flyer included). Cottage Pool 4th of July Celebration, Saturday, July 4th, 2026 (flyer included).

FEC Stingrays Swim and Synchronized Swimming: The FEC Booster Club held meetings on May 4 and May 18 at the Cottage Park Community Center. Time trials took place for the swim team, and synchronized swimming practices continued on Mondays through May 16. The first home swim meet was held on May 30 against Sunrise.

2026 Public Swim: Public swim is open on weekends, Saturdays and Sundays, from 2:30 p.m. to 6:00 p.m. In addition, Cottage Pool was open for a special swim day on May 25, Memorial Day. Weekday hours are scheduled to begin in early June.

2026 Aquatics Staff: The FEC is fully staffed with lifeguards, pool attendants, and cashiers for the 2026 season. In early May, our Aquatic Manager conducted a Red Cross Lifeguard Instructor certification course at Cottage Pool. FEC lifeguards are already on duty for Stingray practices, public swim sessions, and private pool events, maintaining a safe and welcoming environment at the pool.

2026 Swim Lessons: Registration is ongoing for summer swim lesson session, swim lessons will begin on June 1st at Cottage Pool

Publicity & Community Outreach: Recreation resources and event flyers are regularly shared across all major social media platforms, including Facebook, Twitter, Instagram, and Nextdoor. Updates regarding FEC parks are posted on both the district website and social media channels to keep residents informed. FEC's upcoming event information was delivered to 2,855 individual e-mail accounts with a 38.1 % open rate. During May, the FEC website recorded 65,688 page views. FEC staff continue to explore new strategies to engage with the community. A FEC outreach table was provided at the Music in the Park event.

Facility Rentals – FEC had 20 picnic rentals for the month of May with a gross revenue of \$4,172.50. FEC had 18 hall/board room rentals for the month of May with a gross revenue of \$9,322.00.

MAINTENANCE ACTIVITY REPORT

May 2026 Maintenance Division Work Summary

Bellview Park

Normal maintenance
Trash removal
Tree trimming
Park inspection
Graffiti removal from play structures
Inspection of playground
Transient presence still growing in gate corridors
Irrigation repairs

Bohemian Park

Normal maintenance
Tree trimming
Painting over graffiti
Inspection of playgrounds and park
Vandalism repair
Transient camp cleanups
Heavy daily cleanup

Cottage Park

Normal maintenance
Pool Maintenance
Removal of fallen branches
Removal of graffiti
Inspection of playgrounds
Vacuumed pool
Pressure washed playground
Pressure washed pool
Painted pool fencing
Irrigation valves replaced
Bridge Damaged

Creekside Nature Area

Normal maintenance

Howe Park

Graffiti Maintenance
Regular maintenance
Inspection of playgrounds and park
Repair of multiple irrigation breaks (ongoing)
Large increase in transient presence has impacted Howe's daily cleaning
Pond pump & fountain cleaning 3x weekly
Baseball preps
District office plumbing maintenance
New drinking fountain installed
Safe play playground

Santa Anita Park

Normal maintenance
Repair of irrigation
Removal of graffiti (ongoing daily)
Removal of tree limbs
Transient cleanup

Seely Park

Normal maintenance
Cleaning of the pump room interior
Removal of dead limbs
Inspection of the park and playgrounds
Daily clearing of fountain drains
Repaired splashpad valves
Repaired splash pad activation bollard
Splash pad operational
Restrooms open for the season

All Parks

Regular playground maintenance, including raking of the safety surface material
BBQ ash cleanup
Heavy daily pickup of litter and garbage removal
Heavy removal of homeless camp litter
Daily graffiti removal
Irrigation repairs

Emily Ballus

From: Offduty <Offduty@sacsheriff.com>
Sent: Thursday, April 16, 2026 8:59 AM
To: Emily Ballus
Subject: Fulton-El Camino Park - May Roster

Hello Emily,

Please see the roster below for the month of May.
Thank you.

Badge	Date	DayOfWeek	Start	End	TotalHours	Veh	Job	LastName	FirstName
S217	5/2/2026	Sat	7:00	12:00	5.00	Veh	18485	Givens	Kevin
L27	5/6/2026	Wed	1:00	6:00	5.00	Veh	18485	Gandhi	Amar
S217	5/9/2026	Sat	7:00	12:00	5.00	Veh	18485	Givens	Kevin
L27	5/15/2026	Fri	1:00	6:00	5.00	Veh	18485	Gandhi	Amar
S217	5/16/2026	Sat	7:00	12:00	5.00	Veh	18485	Givens	Kevin
L27	5/20/2026	Wed	1:00	6:00	5.00	Veh	18485	Gandhi	Amar
1	5/24/2026	Sun	8:00	13:00	5.00	Veh	18485		
L27	5/27/2026	Wed	1:00	6:00	5.00	Veh	18485	Gandhi	Amar
S217	5/30/2026	Sat	7:00	12:00	5.00	Veh	18485	Givens	Kevin

Best Regards,

Rachel Phan

offduty@sacsheriff.com

Off Duty Main Line: (916) 874-5096

Sacramento County Sheriff's Office

"Service with Concern"



CONSENT AGENDA 4.3:
GENERAL MANAGER'S REPORT FOR MAY-JUNE 2026



**GENERAL MANAGER'S MONTHLY UPDATE
TO THE BOARD OF DIRECTORS
MAY-JUNE 2026**

To: Board of Directors
From: Emily J. Ballus, General Manager
Date: May-June 2026

The General Manager's report provides Board members with information about operational activities and updates. The items included give the Board an abridged overview of the park district undertakings. The subjects may augment matters that are germane to decisions the Board may need to consider.

1. KEY MEETINGS

- May 14 Eric Campbell, Westcon Construction Corp, to discuss the replacement of Cottage Park Bridge

- May 20 John Nicolaus, Wood Rogers Inc, a multidisciplinary engineering design firm to discuss a signage plan for all parks.

- May 27-29 CAPRD Conference in Monterey, CA

- April 29 Supervisor Desmond, members of the District Attorney's Office, Lt. Chuck Pfau and members of the Sacramento County Sheriff's Department's Gang Unit, and District 3 park and recreation district administrations and general managers for quarterly meeting on park issues and crime prevention

- May 26 Angelina Moradzadeh of Aura Planning to assist with the Outdoor Equity grant for girls in the Afghan community and to plan for the surveys taking at Bohemian Park planned for June 13

2. ADVOCACY

Babcock Park

Twin Rivers Has received the equipment they have been waiting on and are in the process of installing parts. Once this is completed, all parties will do one final walk through before a grand re-opening, date to be determined.

Bohemian Park Expansion Project

We expect feedback form the County on the permitting process by June 22.

Measure Q

Staff report provided during the board meeting.

3. EVENTS - UPCOMING

Saturday, June 27

Party in the Park Galal Fundraiser put on by Friends of FEC
 5:30 pm – 9:00 pm in the Hall in the community center
 Entertainment is by The Killer Dueling Pianos
 Proceeds go to fund scholarships for area youth to attend FEC programs.
 Tickets are \$100
 The Killer Dueling Pianos will perform



Friday, July 10

Dive In Movie – Cottage Pool
 Public Swim 7:00 pm - 8:30
 Movie at Approx. 9pm



Friday, August 14

Dive In Movie – Cottage Pool
 Public Swim 7:00 pm - 8:30
 Movie at Approx. 9pm

4. GRANTS/SPONSORSHIPS

None.

5. DISTRICT UPDATES

Cottage Park bridge is completed and open! *Photos right.*



The total cost for the Cottage Park Bridge Repair is:

Original contract cost: \$ 168,880.00

Added costs to meet requirements and other issues:

CO 01 - Remove Arch from existing bridge. Bridge cannot be rebuilt as it was, would be out of compliance with current ADA codes. - \$8,800.00

CO 02 - Remove Large Limbs and Branches from Slough \$3,272.00

CO 03 - Repair Undermining of West Bridge Abutment \$8,820.00

CO 04 - Oil and Stain Bridge \$2,700.00

Total cost: \$192,472



6. SAFETY

The District has added Trident Security to monitor the parks on Saturday and Sunday, 3-8 pm.

This gives the District 17 hours of dedicated park security and sheriff services per week.

**FULTON-EL CAMINO RECREATION AND PARK DISTRICT
BOARD OF DIRECTORS MEETING
June 18, 2026**

ITEM NO. 6.1

Approve and Vote for One Candidate for the 2026 CSDA Board of Directors Election – Term 2027-2029: Seat C-Sierra Network

STAFF REPORT

TO: Board of Directors

FROM: Emily Ballus, General Manager

SUBJECT: Approve and Vote for One Candidate for the 2026 CSDA Board of Directors Election – Term 2027-2029: Seat C-Sierra Network

Date: June 18, 2026

Recommendation:

The Board review the attached candidates' statements and vote for the candidate the Board feels will best represent the District's interests.

Background:

The California Special Districts Association (CSDA) Elections will be held through July 24, 2026, for the Sierra Network-Seat C position. There are three candidates for the position. Their information is attached.

Discussion:

The Board will discuss approving the slate of candidates as provided and authorize the General Manager to vote on the District's behalf.

Candidate Attachments:

- Candidate Pete Kampa, General Manager, Groveland Community Service District (incumbent) ,
- Candidate Scoot Holbrook, Board Member, Auburn Recreation and Park District
- Candidate Christy Jewell, Director, South Placer Municipal Utility District

CSDA Board of Directors Election Ballot - Term 2027 - 2029; Seat C - Sierra Network

Please vote for your choice

Choose **one** of the following candidates:

- Peter Kampa, General Manager, Groveland Community Services District (Incumbent)
- Scott Holbrook, Auburn Area Recreation and Park District
- Christy Jewell, Director, South Placer Municipal Utility District

Peter Kampa, General Manager, Groveland Community Services District (Incumbent)

[Please click here for the candidate information sheet.](#)

[Please click here for the candidate statement.](#)

Scott Holbrook, Auburn Area Recreation and Park District

[Please click here for the candidate information sheet.](#)

[Please click here for the candidate statement.](#)

Christy Jewell, Director, South Placer Municipal Utility District

[Please click here for the candidate information sheet.](#)

[Please click here for the candidate statement.](#)



**California Special
Districts Association**
Districts Stronger Together

2027-2029 TERM - CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: Peter Kampa

District/Company: Groveland Community Services District

Title: General Manager

Elected/Appointed/Staff: Staff

Length of Service with District: 8 Years

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

I currently serve as CSDA Board Vice President after serving as President in 2025. Serve on all CSDA Committees.

Other than a 5 year break as a special district consultant, I have served on the CSDA Board continuously since 1998.

2. What other state-wide associations have you been involved with? (such as CSAC, ACWA, League, etc.):

ACWA, Mountain Counties Water Resources Assn and California Rural Water Association

3. List your local government involvement (such as LAFCo, Association of Governments, etc.):

Spearheaded Tuolumne County CSDA Chapter formation and seating special districts on Tuolumne County LAFCO

Led formation of the Tuolumne-Stanislaus Integrated Regional Water Management Authority

4. List your involvement in civic and/or non-profit organization:

Yosemite Hwy 120 Chamber of Commerce, Blue Zones Project Tuolumne, Groveland Rotary

****Candidate Statement – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. Any statements received in the CSDA office after the nomination deadlines will not be included with the ballot.**

2026 Candidate Statement – Peter Kampa, CSDM



I respectfully seek your support for reelection to the Board of Directors of the California Special Districts Association.

I have proudly served 26 years on the CSDA Board, including as Vice President in 2023, 2024, and 2026, and as Board President in 2025. These leadership roles have strengthened my commitment to ensuring CSDA remains the foremost advocate and resource for California's special districts during a time of increasing complexity and challenge.

Special districts face mounting pressures: infrastructure funding gaps, insurance market instability, wildfire resilience demands, workforce succession challenges, and evolving regulatory mandates. CSDA must continue to lead proactively — protecting local revenues, advancing practical and workable legislation, and ensuring lawmakers understand the essential services districts provide every day.

My focus remains on strengthening CSDA's strategic leadership, expanding high-value member services, and investing in professional development that prepares the next generation of district leaders. We must continue equipping districts with tools to address governance best practices, financial sustainability, and long-term infrastructure planning while preserving local control.

As a Certified Special District Manager with more than 30 years in local government, I have served as General Manager for eleven districts across Northern and Central California. The districts under my leadership deliver water, sewer, fire protection, ambulance, parks and recreation, solid waste, roads, stormwater, snow removal, library services, and mosquito abatement. Alongside outstanding management teams, I have overseen the planning, design, funding, and construction of nearly \$90 million in public facilities, infrastructure improvements, and technology upgrades

I currently serve as General Manager of the Groveland Community Services District and the Copper Valley Community Services District.

It has been an honor to serve, and I respectfully ask for your continued support as we lead CSDA into its next chapter of advocacy, innovation, and resilience.



**California Special
Districts Association**
Districts Stronger Together

2027-2029 TERM - CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: Scott H. Holbrook

District/Company: Auburn Area Recreation and Park District

Title: ARD Board Member

Elected/Appointed/Staff: Elected

Length of Service with District: 28

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

No.

2. What other state-wide associations have you been involved with? (such as CSAC, ACWA, League, etc.):

No.

3. List your local government involvement (such as LAFCo, Association of Governments, etc.):

LAFCo.

4. List your involvement in civic and/or non-profit organization:

I work with the International Order of the Odd Fellows and with
the Auburn Rotary.

****Candidate Statement – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. Any statements received in the CSDA office after the nomination deadlines will not be included with the ballot.**

I thank all for their consideration and hopeful vote for my candidacy for the CSDA Board. I bring a long history of getting things done. My leadership has led to many great collaborations with other City, County, State & Federal agency creating win wins that may not otherwise have happened. The policies I have been the lead on have worked to create order, consistency and especially long-term fiscal viability.

I think out of the box, keep an open mind, and open ears to develop consensus and solutions that benefit the community and the district. I am not a rubber stamper, and feel I would be a great addition to the Board and would help represent special districts as we move forward in an ever-changing political, environmental and fiscal world.

You got nothing to lose, and a good chance you will gain by putting a checkmark next to my name, you won't regret it!

Again Thanks & as Always Keep Smilin'

Scott Holbrook



California Special
Districts Association
Districts Stronger Together

2027-2029 TERM - CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: Christy Jewell

District/Company: South Placer Municipal Utility District

Title: Director

Elected/Appointed/Staff: Elected

Length of Service with District: 3.25 years

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

I do not have current involvement, but I have supported past initiatives such as workforce development, Legislative Days at the state capital, the CSDA Annual Conference and General Managers' Conference

2. What other state-wide associations have you been involved with? (such as CSAC, ACWA, League, etc.):

Institute for Local Government (Sr. Program Manager), League of CA Cities, and the CA Internship & Work Experience Association.

3. List your local government involvement (such as LAFCo, Association of Governments, etc.):

We Prosper Together/Valley Vision; ILG Pathways to Public Service; Greater Sacramento Economic Council; City of Rocklin Community Recognition Commission; Placer County Economic Development Committee; multiple Chambers of Commerce.

4. List your involvement in civic and/or non-profit organization:

Chambers of Commerce, Talent Pipeline Management, Hearts Landing Ranch, City of Rocklin Community Recognition Commission

****Candidate Statement – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. Any statements received in the CSDA office after the nomination deadlines will not be included with the ballot.**

CHRISTY JEWELL

Rocklin, CA ♦ 916.276.7356 ♦ cjewell@spmud.ca.gov ♦ [linkedin.com/in/christyjewell](https://www.linkedin.com/in/christyjewell)

I am writing to express my interest in and qualifications for serving as a board member for the 2027-2029 term, representing the Sierra Network, with the California Special Districts Association (CSDA). As a Placer County resident since 2003, I have been active in business, economic and workforce development initiatives locally and statewide.

As the immediate past board president for the South Placer Municipal Utility District (SPMUD), I have the opportunity to ensure that the District is fulfilling its obligation to its customers through proper collection and conveyance of wastewater, as well as a fiduciary responsibility to ensure our rates are reasonable and sufficient to meet current and future needs of the system.

My work as a Senior Program Manager with the Institute for Local Government (ILG) allowed me to work with many CSDA board members, staff, and representatives from various special districts throughout the state on initiatives such as workforce development, Legislative Days at the state capital, CSDA Annual Conference and General Managers' Conference, and ILG's efforts in public engagement, and workforce recruitment/retention/resiliency to help special districts navigate complex issues, increase their capacity, and build trust in their communities.

I have served on many different committees and boards (Chambers of Commerce, higher education work-based learning partners, local city government, talent pipeline management) allowing me the opportunity to interact with members of CSDA, CSAC, and the League of CA Cities. I believe that individual and collective goals are best achieved collaboratively, and I will work alongside these partners to meet the organizational priorities of CSDA.

I am committed to representing the unique needs of special districts in the Sierra Network on this board. I appreciate your taking time to consider me in serving as a Board Member with CSDA and humbly ask for your vote.

Respectfully,



Christy Jewell

**FULTON-EL CAMINO RECREATION AND PARK DISTRICT
BOARD OF DIRECTORS MEETING
June 18, 2026**

ITEM NO. 6.2

Approve Resolutions Nos. 2025/26-21 and 2025/26-22 declaring the Intention to Continue Assessments for Fiscal Year 2026-27, Preliminarily Approving the Engineer’s Reports, and Providing for Notice of Hearing on July 16, 2026, for the Parks Maintenance and Recreation Improvement Assessment Districts (Assessment #1 and Assessment #2).

STAFF REPORT

TO: Board of Directors

FROM: Emily Ballus, General Manager

SUBJECT: Approve Resolutions Nos. 2025/26-21 and 2025/26-22 declaring the Intention to Continue Assessments for Fiscal Year 2026-27, Preliminarily Approving the Engineer’s Reports, and Providing for Notice of Hearing on July 16, 2026, for the Parks Maintenance and Recreation Improvement Assessment Districts (Assessment #1 and Assessment #2)

Date: June 18, 2026

RECOMMENDATION

It is recommended that the Board approve the Resolutions that would declare the Board’s intention to levy assessments for fiscal year 2026-27, preliminarily approve the Engineer’s Reports for the Parks Maintenance and Recreation Improvement Districts (Assessment #1 and Assessment #2) and provide for the notice of public hearing on July 16, 2026 regarding the continuation of the annual assessments for fiscal year 2026-27.

RESULT OF RECOMMENDED ACTION

The Board will declare its intention to continue to levy the assessments for fiscal year 2026-27 and will preliminarily approve the Engineer’s Reports, including the proposed rates included in the Engineer’s Reports. Notices will be published in a local newspaper in order to notify the public of the hearing that will be held on July 16, 2026 for the continued levy of the assessments.

BACKGROUND

Assessment #1: Originally called the Fulton-El Camino Landscaping and Lighting Assessment District, was formed on July 23, 1991. In 2011 the Board of Directors decided to ask the property owners in the Park District to reapprove the original assessment in order to modify it and bring it into conformance with current assessment law.

Assessment #2: In 2000, due to declining revenues and escalating maintenance costs, the Fulton-El Camino RPD proposed the establishment of a new benefit assessment to provide revenue for improved park maintenance services and facilities. The assessment was approved that year in a ballot proceeding.

On March 19, 2026, the Board adopted Resolutions directing SCI Consulting Group, to prepare the Engineer’s Reports for Assessment #1 and Assessment #2 for fiscal year 2026-27. SCI has prepared the Engineer’s Reports for fiscal year 2026-27 and the Reports are included with this staff report.

PROPOSED RATES

The rates charged for each assessment may be increased each year based on the increase in the CPI, as described in the Engineer's Reports. In no case may the assessments be greater than the Special Benefits received by the parcels being charged the assessments.

Assessment #1: The maximum authorized assessment rate for fiscal year 2026-27 is increased by 3.00% which equates to \$38.33 per single family equivalent benefit unit for Zone A and \$19.17 per single family equivalent benefit unit for Zone B. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2026-27 total of \$499,292, resulting in the maximum authorized assessment rates being charged.

Assessment #2: The maximum authorized assessment rate for fiscal year 2026-27 is increased by 3.00% which equates to \$24.02 per single family equivalent benefit unit for Zone A and \$12.01 per single family equivalent benefit unit for Zone B. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2026-27 total of \$282,781 resulting in the maximum authorized assessment rates being charged.

CONCLUSION

It is recommended that the Board approve the two Resolutions of Intention to Continue Assessments for Fiscal Year 2026-27, Preliminarily Approving the Engineer's Reports, and Providing for Notice of Hearing on July 16, 2026 for the Parks Maintenance and Recreation Improvement Districts (Assessment # 1 and Assessment # 2).

**Fulton-El Camino Recreation and Park District
Parks Maintenance and Recreation Improvement Assessment District (Assessment # 1)**

**2201 Cottage Way
Sacramento, CA 95825**

RESOLUTION NO. 2025/26-21

**RESOLUTION OF THE BOARD OF DIRECTORS OF
THE FULTON-EL CAMINO RECREATION AND PARK DISTRICT**

**DECLARING INTENTION TO CONTINUE ASSESSMENTS FOR FISCAL YEAR 2026-27,
PRELIMINARILY APPROVING ENGINEER'S REPORT,
AND PROVIDING FOR NOTICE OF HEARING
FOR THE FULTON-EL CAMINO
PARKS MAINTENANCE AND RECREATION IMPROVEMENT ASSESSMENT DISTRICT
(ASSESSMENT # 1)**

WHEREAS, on July 21, 2011, by its Resolution No. 2011-22, after receiving a weighted majority of 68.43% of ballots in support of the proposed assessment, this Board ordered the formation of and levied the first assessment within the Fulton-El Camino Recreation and Park District, Parks Maintenance and Recreation Improvement Assessment District (the "Assessment District" or "Assessment # 1") pursuant to the provisions of Article XIID of the California Constitution, and the Landscaping and Lighting Act of 1972 (the "Act"), Part 2 of Division 15 of the California Streets and Highways Code (commencing with Section 22500 thereof); and

WHEREAS, on March 19, 2026 by Resolution No. 2025/26-17, the Board ordered the preparation of an Engineer's Report for the continuation of the Parks, Maintenance and Recreation Improvement Assessment District ("Assessment # 1") for fiscal year 2026-27; and

WHEREAS, pursuant to said Resolution, the Engineer's Report was prepared by SCI Consulting Group, Engineer of Work, in accordance with 22623 *et seq.*, of the Streets and Highways Code (the "Report") and Article XIID of the California Constitution; and

WHEREAS, said Engineer's Report was filed with the Secretary of the Board of Directors and the Board of Directors has reviewed the Report and wishes to take certain actions relative to said Report.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE FULTON-EL CAMINO RECREATION AND PARK DISTRICT, CALIFORNIA, DOES RESOLVE AS FOLLOWS:

SECTION 1. The Report for "PARKS MAINTENANCE AND RECREATION IMPROVEMENT ASSESSMENT DISTRICT", on file with the Secretary of the Board, has been duly considered by the board of Directors and is hereby deemed sufficient and approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under, and pursuant to, the foregoing resolution.

SECTION 2. It is the intention of this Board to continue to levy and collect assessments within the Assessment District for fiscal year 2026-27. Within the Assessment District, the existing and proposed improvements, and any substantial changes proposed to be made to the existing

improvements, are generally described as the rehabilitation, remodels and/or improvement to pools, community centers, restroom and concessions, turf, bridges and walkways, school parks and nature areas, street landscapes, pond banks, irrigation systems, entrance enhancements, tennis and basketball court lighting, playgrounds, picnic shelters, ballfields, and hardcourt areas. Operation and maintenance shall include irrigation, mowing, pruning, replacement of plants, pest control, painting, repair or resurfacing of paved areas, repair or replacement of plumbing, electrical and mechanical apparatus, furnishing energy for irrigation, lighting, heating and cooling, repair or replacement of irrigation systems, repair of structures, repair or replacement of curbs, gutters, and sidewalks, repair or replacement of drainage facilities, repair or replacement of lighting and sound systems, repair or replacement of facility accessories such as tennis nets, pool equipment, and playground equipment, repair or replacement of fences and signs, and any other maintenance functions deemed necessary by the Fulton-El Camino Recreation and Park District as approved by the Board of Directors.

SECTION 3. The Assessment District consists of the lots and parcels shown on the boundary map of the Assessment District on file with the Secretary of the Board, and reference is hereby made to such map for further particulars.

SECTION 4. Reference is hereby made to the Engineer's Report for a full and detailed description of the improvements, the boundaries of the Assessment District and the proposed assessments upon assessable lots and parcels of land within the Assessment District. The Engineer's Report identifies all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed.

SECTION 5. The assessment is subject to an annual increase tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual increase not to exceed 3%. Any change in the CPI in excess of 3% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 3%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of 1) 3% or 2) the change in the CPI plus any Unused CPI as described above. The change in the CPI from December 2024 to December 2025 was 3.03% and the Unused CPI was 2.69%. Therefore, the maximum authorized assessment rate for fiscal year 2026-27 is increased by 3.00% which equates to \$38.33 per single family equivalent benefit unit for Zone A and \$19.17 per single family equivalent benefit unit for Zone B. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2026-27 at the rates of \$38.33 for Zone A and \$19.17 for Zone B, which are the maximum authorized assessment rates.

SECTION 6. Notice is hereby given that on July 16th, 2026, at the hour of 6:30 p.m. at the Conzelmann Community Center in Howe Park, 2201 Cottage Way, Sacramento, California 95825, the Board of Directors will hold a public hearing to consider the ordering of the improvements and the continuation of the assessments for fiscal year 2026-27.

SECTION 7. Prior to the conclusion of the hearing, any interested person may file a written protest with the Secretary of the Board, or, having previously filed a protest, may file a written withdrawal of that protest. A written protest shall state all grounds of objection. A protest by a property owner shall contain a description sufficient to identify the property owned by such owner. Such protest or withdrawal of protest should be mailed to the Fulton-El Camino Recreation and Park District, 2201 Cottage Way, Sacramento, California 95825.

SECTION 8. The Secretary of the Board shall cause a notice of the hearing to be given by publishing a notice once, at least ten (10) days prior to the date of the hearing above specified, in a newspaper circulated in the Fulton-El Camino Recreation and Park District.

PASSED AND ADOPTED THIS 18th day of June, 2026, on a motion by Director _____ and seconded by Director _____ and by the following vote:

YES:	DIRECTORS:
NO:	DIRECTORS:
ABSENT:	DIRECTORS:
ABSTAIN:	DIRECTORS:

Teresa Higgins, Chair
Board of Directors

ATTEST:

Kathleen Stricklin, Secretary
Board of Directors



Fulton-El Camino Recreation and Park District Engineer's Report

Parks Maintenance & Recreation Improvement District
(Assessment #1)

June 2026

Engineer's Report

Pursuant to the Landscaping and Lighting Act of 1972,
Article XIID of the California Constitution

Engineer of Work:

SCI Consulting Group
Public Finance Consulting Services

4745 Mangels Boulevard
Fairfield, California 94534

707.430.4300

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www.sci-cg.com

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FULTON-EL CAMINO RECREATION AND PARK DISTRICT

Board of Directors

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Chris Fischer, Director

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SCI Consulting Group

Lead Assessment Engineer, John Bliss, M.Eng., P.E.

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Introduction

Overview

The Fulton-El Camino Recreation and Park District (the “Park District”) provides park facilities and recreational programs to its service area of approximately 7,400 parcels. The Park District currently owns, operates or maintains seven neighborhood and community parks which are located throughout the developed areas of the Park District. In addition, the Park District assists with the maintenance of the sports fields at Howe Elementary School. The Park District’s facilities are summarized below.

District’s Facilities

District Parks/Facilities

1. Howe Park– 38 acres – 2201 Cottage Way: Richard T Conzelmann Community Center: (District offices, auditorium, meeting rooms), dog park, 1 youth playground and 2 tot lots, 4 softball diamonds, (2 lighted), 2 sand volleyball courts (lighted), tennis courts (lighted, token operated) tennis wall, soccer fields, picnic tables and barbecues, open play area, creek, pond/fishing piers, gazebo, and restrooms.
2. Santa Anita Park – 7.7 acres – 2298 Bell Street: picnic tables, disc golf course, free play area and creek area.
3. Bellview Park – 4.3 acres – 2600 Howe Avenue, north of El Camino Avenue: gazebo, memorial plaza, playground, basketball courts, and free play area.
4. Bohemian Park – 10.2 acres – 3131 Wright Street (corner of Wright & Yellowstone): gazebo, playground, tennis courts, basketball courts, picnic tables and barbecues, free play area, and creek area. The park acreage also includes three recently acquired parcels for future development, adjoining the north side of the park fronting Edison Avenue. One parcel is 0.66 acres of unimproved land; the second parcel is 0.67 acres with a residential duplex, and the third parcel is 0.66 acres with a residential fourplex.

5. Seely Park – 5.2 acres – 3000 Pope Avenue: playground, basketball court, picnic tables and barbecues, restrooms, and water splash park.
6. Creekside Nature Area – 1.9 acres – Located at the North East Corner of the former Creekside Elementary School (Assessor Parcel Numbers 268-0210-068, 268-0290-018, and 268-0210-051): Nature walk/open space area featuring native plants and foliage.
7. Cottage Park – 7.5 acres – 3097 Cottage Way: Playground, tot lot, swimming pool (lap/diving pool and slide), activity center (home of the Fulton-El Camino Pre-school, before and after school programs, and youth camps), open play area, picnic tables and barbecues, creek, and restrooms.

School Parks/Facilities

8. Cottage Elementary School – 2221 Morse Avenue: Strong Ranch Slough nature area and tennis courts in the southern portion of the school property.
9. Howe Elementary School – 2404 Howe Avenue: sport fields in the south eastern portion of the school property.

Assessment Background

The Park District is primarily funded by a portion of property taxes and existing assessments to fund capital improvements, maintenance and operations. In 2011 it was obvious that the general decline in local property values over the last several years had resulted in continued significant decreases to the District's property tax revenue. In addition, the assessment that began in 1991 needed to be modified to be brought into conformance with laws and legal decisions created or modified after 1991.

In response to these revenue decreases, coupled with the increasing operational costs including utility costs, the Park District reduced expenditures and personnel, and deferred needed maintenance, repairs, improvements and capital purchases. Nevertheless, the funding from the assessment from 1991 needed to be replaced, otherwise the Park District would be forced to further reduce park maintenance and postpone facilities upgrades, resulting in a continuing deterioration of park maintenance and facilities.

Assessment Process

In order to replace the 1991 assessment, in June and July of 2011, the Park District conducted an assessment ballot proceeding pursuant to the requirements of Article XIID of the California Constitution ("The Taxpayer's Right to Vote on Taxes Act") and the Landscaping the Lighting Act of 1972, and pursuant to the direction of the Board of Directors of the Fulton-El Camino Recreation and Park District (the "Board") on February 17, 2011 with resolution number 2011-05 that initiated the proceedings, and on May 17, 2011 with resolution number 2011-08 that directed the mailing of ballots on June 1, 2011.

During this ballot proceeding, property owners in the Park District were provided with a notice and ballot for the proposed "Parks Maintenance and Recreation Improvement District," the "Improvement District," or "Assessment # 1." A 45-day period was provided for balloting and a public hearing was conducted on July 21, 2011. At the public hearing, all ballots returned within the 45-day balloting period were tabulated.

It was determined at the public hearing that the assessment ballots submitted in opposition to the proposed assessments did not exceed the assessment ballots submitted in favor of the assessments (with each ballot weighted by the proportional financial obligation of the property for which ballot was submitted). The final balloting result was 68.43% weighted support from ballots returned.

As a result, the Board gained the authority to approve the levy of the assessments for fiscal year 2011-12 and to continue to levy them in future years. The authority granted by the ballot proceeding was for a maximum assessment rate of \$25 per single family home per year, increased each subsequent year by the Bay Area CPI (consumer price index) not to exceed 3% per annum. In the event that the annual change in the CPI exceeds 3%, any percentage change in excess of 3% can be cumulatively reserved and can be added to the annual change in the CPI for years in which the CPI change is less than 3%.

Engineer's Report and Continuation of Assessments

In each subsequent year for which the assessments will be continued, the Board must direct the preparation of an Engineer's Report, budgets and proposed assessments for the upcoming fiscal year. After the Engineer's Report is completed, the Board may preliminarily approve the Engineer's Report and proposed assessments, and establish the date for a public hearing on the continuation of the assessments. This Report was prepared pursuant to the direction of the Board on March 19, 2026 by resolution number 2025/26-17.

This Engineer's Report ("Report") was prepared to establish the budget for the continued improvements and services ("Improvements") that would be funded by the proposed fiscal year 2026-27 assessments, determine the benefits received by property from the park maintenance and improvements and services within the Park District, and the method of assessment apportionment to lots and parcels within the Park District. Including the authorized annual adjustments, the maximum authorized assessment rate for fiscal year 2026-27 is \$38.33 per benefit unit for Zone of Benefit Zone A, and \$19.17 per benefit unit for Zone of Benefit B. This Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the *California Streets and Highways Code* (the "Act") and Article XIID of the California Constitution (the "Article").

If the Board approves this Engineer's Report and the continuation of the assessments by resolution, a notice of public hearing must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing is used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for July 16, 2026. At this hearing, the Board would consider approval of a resolution confirming the continuation of the assessments for fiscal year 2026-27. If so confirmed and approved, the assessments would be submitted to the County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2026-27.

Legal Requirements

Proposition 218

This assessment was formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now codified as Articles XIIC and XIID of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which directly benefits the assessed property.

Proposition 218 describes a number of important requirements, including property-owner balloting, for the imposition, increase and extension of assessments, and these requirements are satisfied by the process used to establish this assessment.

Silicon Valley Taxpayers Association, Inc. v Santa Clara County Open Space Authority

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority (“SVTA”). This ruling is the most significant legal document in further legally clarifying Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the Improvement District
- The assessment paid by property should be proportional to the special benefits it receives from the Improvements

Dahms v. Downtown Pomona Property

On June 8, 2009, the 4th Court of Appeals amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona in Dahms v. Downtown Pomona Property (“*Dahms*”). On July 22, 2009, the California Supreme Court denied review. In Dahms the Court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

Bonander v. Town of Tiburon

On December 31, 2009, in Bonander v. Town of Tiburon (“*Bonander*”), the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments primarily on the grounds that the assessments had been apportioned to assessed property based on the costs within sub-areas of the assessment district instead of the overall cost of the improvements and the overall proportional special benefits.

Beutz v. County of Riverside

On May 26, 2010 the 4th District Court of Appeals issued a decision in Steven Beutz v. County of Riverside (“*Beutz*”). This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services were not explicitly calculated, quantified and separated from the special benefits.

Golden Hill Neighborhood Association v. City of San Diego

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the *Greater Golden Hill* neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in *Beutz*, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

Compliance with Current Law

This Engineer's Report is consistent with the *SVTA* decision and with the requirements of Article XIII C and XIII D of the California Constitution because the Improvements to be funded are clearly defined; the benefiting property in the Improvement District enjoys close and unique proximity, access and views to the Improvements; the Improvements serve as an extension of usable land area for benefiting properties in the Improvement District and such special benefits provide a direct advantage to property in the Improvement District that is not enjoyed by the public at large or other property.

This Engineer's Report is consistent with *Beutz*, *Dahms* and *Greater Golden Hill* because, the Improvements directly benefit property in the Improvement District and the general benefits have been explicitly calculated, quantified and excluded from the Assessments. The Engineer's Report is consistent with *Bonander* because the Assessments have been apportioned based on the overall cost of the Improvements and proportional special benefit to each property, rather than the proportional cost to the District to provide the Improvements to specific properties.

Plans & Specifications

The Fulton-El Camino Recreation and Park District maintains park facilities in locations throughout its boundaries. The work and improvements (the “Improvements”) proposed to be undertaken by the Fulton-El Camino Recreation and Park District’s Parks Maintenance & Recreation Improvement District (the “Improvement District”) and the cost thereof paid from the levy of the annual Assessment provide special benefit to Assessor Parcels within the Improvement District as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the “Act”) the work and improvements are generally described as follows:

Installation, maintenance and servicing of public recreational facilities and improvements, including, but not limited to, turf and play areas, landscaping, ground cover, shrubs and trees, irrigation systems, drainage systems, lighting, fencing, entry monuments, basketball courts, tennis courts, gymnasium, senior center, running tracks, swimming pools, other recreational facilities, graffiti removal and repainting, and labor, materials, supplies, utilities and equipment, as applicable, at each of the locations owned, operated or maintained by the Fulton-El Camino Recreation and Park District. Plans and specifications for these improvements have been filed with the General Manager of the Fulton-El Camino Recreation and Park District and are incorporated herein by reference.

As applied herein, “Installation” means the construction of recreational improvements, including, but not limited to, land preparation (such as grading, leveling, cutting and filling), sod, landscaping, irrigation systems, sidewalks and drainage, lights, playground equipment, play courts, playing fields, recreational facilities and public restrooms.

“Maintenance” means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any improvement, including repair, removal or replacement of all or any part of any improvement; providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; the removal of trimmings, rubbish, debris, and other solid waste, and the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

“Servicing” means the furnishing of electric current, or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements; or water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

Incidental expenses include all of the following: (a) The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment; (b) the costs of printing, advertising, and the giving of published, posted, and mailed notices; (c) compensation payable to the County for collection of assessments; (d) compensation of any engineer or attorney employed to render services in proceedings pursuant to this part; (e) any other expenses incidental to the construction, installation, or maintenance and servicing of the Improvements; (f) any expenses incidental to the issuance of bonds or notes pursuant to Streets & Highways Code Section 22662.5; and (g) costs associated with any elections held for the approval of a new or increased assessment. (Streets & Highways Code §22526).

The assessment proceeds will be exclusively used for Improvements within the Improvement District plus Incidental expenses. Reference is made to the District’s Improvement Plans which specifically identifies the parks, recreation areas and other sites to be funded by the assessment proceeds and to the plans and specifications, including specific expenditure and Improvement plans by park/recreation site, which are on file with the District.

Fiscal Year 2026-27 Estimate of Cost and Budget

Introduction

Following are the proposed Improvements for the Improvement District. Improvements funded by the Assessments will be used to maintain and improve existing parks within the Improvement District. As previously explained, the baseline level of service was declining due to revenue decreases and cost increases. Improvements funded by the Assessments are over and above the baseline level of service that would exist in the District, absent a new assessment or alternative new revenue source. The formula below describes the relationship between the final level of Improvements, the existing baseline level of service, and the final level of improvements to be funded by the Assessments (Assessment # 1).

Budget for Fiscal Year 2026-27

The following budget shows the cost of the Improvements that will be funded by the Improvement District in Fiscal Year 2026-27.

Table 1 – Estimate of Costs – Fiscal Year 2026-27

Maintenance, Service and Capital Expenditures ¹	
Salaries and Employee Benefits	\$1,204,071
Services and Supplies	\$792,095
Capital Outlay	\$0
Loan Redemption	\$0
Total Maintenance, Service and Capital Expenditures	\$1,996,166
Incidental Expenses	
Assessment Collection, Professional Services and Administration ²	<u>\$13,634</u>
Total Maintenance, Service and Capital Expenditures	\$2,009,800
Total Benefit of Improvements	\$2,009,800
Single Family Equivalent Units (SFEs)	13,026
Benefit Received per SFE Unit	\$154.29
Less:	
District Contribution from Other Sources for General Benefit ³	(\$499,041)
District Contribution from Other Sources toward Special Benefit ³	<u>(\$1,011,467)</u>
Total District Contribution from Other Sources	<u>(\$1,510,508)</u>
Net Cost Maintenance, Service and Capital	\$499,292
Budget Allocation to Property ⁴	
Total Assessment Budget ⁵	\$499,292
Single Family Equivalent Benefit Units - Zone A	<u>12,756</u>
Single Family Equivalent Benefit Units - Zone B	<u>540</u>
Total Single Family Equivalent Benefit Units (Zone A + 50% of Zone B)	13,026
Assessment per Single Family Equivalent Unit	\$38.33

Notes to Estimate of Costs:

The item Maintenance, Service and Capital Expenditures includes the operation and maintenance of Improvements, and will provide funding for enhanced maintenance of all parks and recreation facilities on a daily basis, seven days per week. Improvements will include mowing turf, trimming and caring for landscaping, fertilization and aeration of grounds and playfields, routine maintenance and safety inspections, painting, replacing/repairing broken or damaged equipment, trash removal and cleanup, irrigation and irrigation system maintenance, and other services as needed.

Estimated fiscal year 2026-27 incidental costs includes legal fees, assessment administration, county charges for inclusion of assessments on property tax bills, publication of legal notices, and other incidental costs.

As determined in the following section, at least 25% of the cost of Improvements must be funded from sources other than the assessments to cover any general benefits from the Improvements. Therefore, out of the total cost of Improvements of \$1,996,166, the District must contribute at least \$499,041 from sources other than the assessments. The District will contribute \$1,510,508 which more than covers any general benefits from the Improvements. These non-assessment revenues include property taxes, grants, recreation fees, landscaping services fees, water rebilling fees, vehicle code fines, citation/security revenue, picnic rentals, and other miscellaneous reimbursements.

The Act requires that proceeds from the assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the Improvement District. Moreover, funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the fiscal year, July 1, must be carried over to the next fiscal year. The District may also establish a reserve fund for contingencies and special projects as well as a capital improvement fund for accumulating funds for larger capital improvement projects or capital renovation needs. Any remaining balance would either be placed in the reserve fund, the capital improvement fund, or would be used to reduce future years' assessments.

The Total Assessment Budget is the sum of the final property assessments rounded to the lower even penny to comply with the County Auditor's levy submission requirements; therefore the budget amount may slightly differ from the assessment total.

Method of Assessment Apportionment

Method of Apportionment

This section of the Engineer's Report includes an explanation of the special and general benefits to be derived from the Improvements to park facilities and District maintained property, throughout the proposed Improvement District, and the methodology used to apportion the total proposed assessment to properties within the Improvement District.

The method used for apportioning the assessment is based upon the proportional special benefits conferred to the properties over and above the general benefits conferred to real property in the Improvement District or to the public at large. Special benefit and the Assessments are calculated for each parcel in the Improvement District using the following process:

1. Identification of special benefit factors derived from the Improvements
2. Calculation and quantification of the general benefits
3. Determination of the relative special benefit within different areas within the Assessment District
4. Determination of the relative special benefit per property type
5. Apportionment of the costs to Assessment and calculation of the Assessment for each individual parcel based upon special benefit; location, property type, property size, property characteristics, improvements on property and other supporting attributes.

Discussion of Benefit

Assessments can only be levied based on the special benefit to property. This special benefit is received by property over and above any general benefits. Any and all general benefit must be funded from another source. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all

assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."

"The determination of whether or not a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 (Division 7 (commencing with Section 5000)) [of the Streets and Highways Code, State of California]."

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property and that the value of the special benefits must reasonably exceed the cost of the assessment:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

Since assessments are levied on the basis of special benefit, they are not a tax and are not governed by Article XIII A of the California Constitution.

The SVTA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

The characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district's property values).

Finally, Proposition 218 twice uses the phrase "over and above" general benefits in describing special benefit. (Art. XIID, sections 2(i) & 4(f).) The SVTA decision further clarifies that special benefits must provide a direct advantage to benefiting property and that proximity to a park is an example of a special benefit.

Benefit Factors

The special benefits from the Improvements increase the utility, functionality and desirability of these properties and are listed below:

Proximity to improved parks and recreational facilities

Only the specific properties within close proximity to the Improvements are included in the proposed Improvement District. The Improvement District was narrowly drawn to include only the benefiting parcels. Therefore, property in the Improvement District enjoys unique and valuable proximity (and access, as described in the next section) to the Improvements that the public at large and property outside the Improvement District do not share.

In absence of the proposed Assessments, the Improvements would not be provided and the parks and recreation areas in the Improvement District will be degraded due to insufficient funding for maintenance, upkeep and repair. Therefore, the Assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what would otherwise be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the Improvement District, they provide a direct advantage and special benefit to property in the Improvement District.

Access to improved parks, open space and recreational areas

Since the parcels in the proposed Improvement District are nearly the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved parks, open space and recreation areas that are provided by the Assessments. This is a direct advantage and special benefit to property in the Improvement District.

Improved views

The proposed Improvement District, by maintaining the landscaping at its parks, recreation and open space facilities, provides improved views of the Improvements to the proximate properties within the Improvement District. Therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Improvement District.

Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements

In large part because it is cost prohibitive to provide large open land areas on property in the proposed Improvement District, the residential, commercial and other benefiting properties in the Improvement District do not have large outdoor areas and green spaces. The parks in the Improvement District provide these larger outdoor areas that serve as an effective extension of the land area for proximate properties because the Improvements are uniquely proximate and accessible to property in close proximity to the Improvements. The Improvements, therefore, provide an important, valuable and desirable extension of usable land area and neighborhood-serving amenities for the direct advantage and special benefit of properties with good and close proximity to the Improvements.

According to the industry-standard guidelines established by the National Park and Recreation Association (the "NPRA"), neighborhood parks in urban areas have a service area radius of generally one-half mile and community parks in urban areas have a service area radius of approximately two miles. The service radii for neighborhood parks and neighborhood green spaces were specifically established to give all properties within the service radii close proximity and easy walking access to such public land areas. Since proximate and accessible parks serve as an extension of the usable land area for property in the service radii and since the service radii was specifically designed to provide close proximity and access, the parcels within this service area clearly receive a direct advantage and special benefit from the Improvements, and this advantage is not received by other properties or the public at large.

An analysis of the service radii for the Improvements finds that all properties in the Improvement District enjoy the distinct and direct advantage of being close and proximate to park sites within the Improvement District. The benefiting properties in the Improvement District therefore uniquely and specially benefit from the Improvements.

Benefit Finding

In summary, real property located within the boundaries of the Improvement District distinctly and directly benefits from the effectively extended outdoor areas and green spaces; as well as closer proximity, access and views of improved parks, recreation facilities, landscaping, trail systems and other public resources funded by the Assessments. The Improvements are specifically designed to serve local properties in the Improvement District, not other properties or the public at large. The public at large and other properties outside the Improvement District receive only limited benefits from the Improvements because they do not have proximity, good access or views of the Improvements. These are special benefits to property in the Improvement District in much the same way that sewer and water facilities, sidewalks and paved streets enhance the utility and desirability of property and make them more functional to use, safer and easier to access.

General versus Special Benefit

Article XIID, Section 4(a) of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to “separate the general benefits from the special benefits conferred on a parcel.” The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. Property may be assessed to fund improvements to the extent of the special benefits conferred by the Improvements; but general benefits are not assessable. Accordingly, a separate estimate of the special and general benefit is given in this section.

Article XIID never defines the term “general benefit.” The definition of special benefit in Section 2(i) includes the statement that general enhancement of property value does not constitute special benefit. SVTA expands somewhat on this idea by stating that general benefit may be described as “an indirect, derivative advantage” resulting from the improvements. One infers from Article XIID that all benefit is either general or special.

In other words:

Total Benefit	=	General Benefit	+	Special Benefit
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There is no widely-accepted or statutory formula for quantifying the amount of any general benefit that is identified.

In this Report, the general benefit is first identified, conservatively (i.e. generously) estimated, and then budgeted so that it is funded by sources other than the Assessment.

The starting point for evaluating general and special benefits is the current, baseline level of service. The Assessment #1 funds Improvements “over and above” this general, baseline level and the general benefits estimated in this section are over and above the baseline.

A formula to estimate the general benefit is listed below:

General Benefit	=	Benefit to Real Property Outside the Assessment District	+	Benefit to Real Property Inside the Assessment District that is Indirect and Derivative	+	Benefit to the Public at Large
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Special benefit, on the other hand, is defined in the state constitution as “a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large.” The SVTA decision indicates that a special benefit is conferred to a property if it “receives a direct advantage from the improvement (e.g., proximity to a park).” In this proposed Assessment, as noted, properties in the Improvement District have close and unique proximity, views and access to the Improvements, and uniquely improved desirability from the Improvements, and other properties and the public at large do not receive significant benefits because they do not have proximity, access or views of the Improvements. Therefore, the overwhelming proportion of the benefits conferred to property is special, and only minimal general benefit is received by property outside the Improvement District or the public at large.

In the 2010 *Beutz* case, the 4th Appellate Court rejected an assessment for parks in large part because the general benefits were not calculated and quantified. In its decision, the 4th Appellate Court suggests that the use of parks in an assessment district by people who live outside of the district likely is a general benefit. This Engineer's Report includes a specific, quantified calculation of general benefits, as described below, that is based in part on such use by people outside of the Improvement District. Moreover, the proportionality of the Assessments to the special benefits received by each parcel, based in large part on proximity is established as well. Therefore, the Assessments and this Engineer's Report are consistent with the *Beutz* decision.

Calculating General Benefit

In this section, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the Assessment.

Benefit to Property Outside the Proposed Improvement District

Properties within the proposed Improvement District receive almost all of the special benefits from the Improvements, because properties in the Improvement District enjoy unique close proximity and access to the Improvements that is not enjoyed by other properties or the public at large. However, certain properties outside the boundaries of the District but within the proximity/access radius of the Improvements and that do not lack access due to obstacles such as railroads or major roadways, may receive some benefit from the Improvements. The amount of benefit conferred to properties just outside the Improvement District boundaries, must be deducted from the total benefit and not assessed to property in the Improvement District.

A 50% reduction factor is applied to the benefit received by these properties because they are all geographically on only one side of the Improvements and are over twice the average distance from the Improvements compared to properties in the Improvement District. The benefit to property outside of the Improvement District is calculated as follows with the parcel and data analysis performed by SCI Consulting Group.

Assumptions:

609 parcels outside the District but within either 0.5 miles of a park within the Improvement District

7,391 parcels in the Improvement District.

50% relative benefit compared to property within the Improvement District.

Calculation of General Benefit to Property Outside the Improvement District

$$(609 / (7,391 + 609)) * 0.5 = 3.8\%$$

Although it can reasonably be argued that Improvements inside, but near the Improvement District boundaries are offset by similar park and recreational improvements provided outside, but near the Improvement District's boundaries, we use the more conservative approach of finding that 3.8% of the Improvements may be of general benefit to property outside the Improvement District.

Benefit to Property Inside the District that is Indirect and Derivative

The "indirect and derivative" benefit to property within the Improvement District is particularly difficult to calculate. A solid argument can be presented that all benefit within the Improvement District is special, because the Improvements are clearly "over and above" and "particular and distinct" when compared with the baseline level of service and the unique proximity, access and views of the Improvements enjoyed by benefiting properties in the Improvement District.

Nevertheless, the *SVTA* decision indicates there may be general benefit "conferred on real property located in the district." A measure of the general benefits to property within the Assessment area is the percentage of land area within the Improvement District that is publicly owned and used for regional purposes such as major roads, rail lines and other regional facilities because such properties used for regional purposes could provide indirect benefits to the public at large. Approximately 2.6% of the land area in the Improvement District is used for such regional purposes, so this is a measure of the general benefits to property within the Improvement District.

Benefit To The Public At Large

The general benefit to the public at large can be estimated by the proportionate amount of time that the proposed Improvement District's parks and recreational facilities are used and enjoyed by individuals who are not residents, employees, customers or property owners in the proposed Improvement District. Based on surveys and research conducted by SCI, less than 5% of the use of similar parks and recreation areas is by the public at large. When people outside the Improvement District use parks, they diminish the availability of parks for people within the Improvement District. Therefore, another 5% of general benefits are allocated for people within the Improvement District. Combining these two measures of general benefits, we find that 10% of the benefits from the Improvements are general benefits to the public at large.

Total General Benefits

Using a sum of these three measures of general benefit, we find that approximately 16.4% of the benefits conferred by the Improvements may be general in nature and should be funded by sources other than the Assessment.

<p>General Benefit Calculation</p>
<p>3.8% (Outside the Assessment District)</p>
<p>+ 2.6% (Property within the Assessment District)</p>

Although this analysis finds that 16.4% of the Assessment may provide general benefits, the Assessment Engineer establishes a requirement for a minimum contribution from sources other than the Assessments of 25%. This additional allocation above the measure of general benefits will serve to provide additional coverage for any other general benefits.

The Improvement District's total budget for maintenance and improvement of its parks and recreational facilities is \$1,996,166. Of this total budget amount, the District will contribute \$1,510,508 from sources other than the Assessments for park maintenance and operation. This contribution by the District equates to approximately 76% of the total budget for maintenance and improvements, and constitutes far more than the amount attributable to the general benefits from the Improvements.

Zones of Benefit

The boundaries of the Improvement District have been carefully drawn to only include the properties in Fulton-El Camino Recreation and Park District that are proximate to the proposed Improvements and that would materially benefit from the Improvements. Certain other properties surrounding the District were excluded from the proposed Improvement area because these properties are generally less proximate to the Improvements. In other words, the boundaries of the Improvement District have been narrowly drawn to include only properties that will specially benefit from the proposed Improvements, and would receive a declining level of service if the Assessments were not approved.

The SVTA decision indicates:

In a well-drawn district — limited to only parcels receiving special benefits from the improvement — every parcel within that district receives a shared special benefit. Under section 2, subdivision (i), these benefits can be construed as being general benefits since they are not “particular and distinct” and are not “over and above” the benefits received by other properties “located in the district.”

We do not believe that the voters intended to invalidate an assessment district that is narrowly drawn to include only properties directly benefitting from an improvement. Indeed, the ballot materials reflect otherwise. Thus, if an assessment district is narrowly drawn, the fact that a benefit is conferred throughout the district does not make it general rather than special. In that circumstance, the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g., proximity to park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g., general enhancement of the district's property values).

In the Improvement District, the advantage that each parcel receives from the Improvements is direct, and the boundaries are narrowly drawn to include only parcels that benefit from the Assessment. Therefore, the even spread of assessment throughout the narrowly drawn district is indeed consistent with the OSA decision. For the most part, the benefits from the Improvements within the Improvement District do not vary further based on proximity of the parcels to the Improvements because the increased benefits of greater proximity to the Improvements are generally offset by a parallel increase in negative factors such as higher levels of traffic, noise, etc. that comes with increased proximity.

However, in order to most conservatively assure that Assessments are proportional to the relative level of special benefits in the Improvement District, the district has been divided into two zones. Zone of Benefit A (or "Zone A") consists of all of the parcels in the District, with the exception of those parcels in Zone of Benefit B (or "Zone B"), as described below. Zone B consists of those parcels in the far northeastern portion of the District that are outside or near the border of the NPRA park service radii, and are separated from the rest of the District by roads. A 50% reduction factor is applied to these properties because they are all geographically on only one side of the Improvements and are over twice the average distance from the Improvements compared to properties in the rest of the Improvement District. Due to their still good but somewhat diminished proximity to the Improvements, properties in Zone B receive only 50% of the benefit received by the parcels in Zone A.

Consequently, since all parcels in each Zone of Benefit have good access and proximity to the Improvements and the benefits to relatively closer proximity are offset by other factors, the benefit is equal for equivalent parcels within a Zone of Benefit.

Method of Assessment

As previously discussed, the Assessments provide comprehensive Improvements that clearly confer special benefits to properties in the proposed Improvement District. The allocation of special benefits to property is partially based on the type of property and the size of property. These benefits can also partially be measured by the occupants on property in the Improvement District because such parcel population density is a measure of the relative benefit a parcel receives from the Improvements. It should be noted that many other types of "traditional" assessments also use parcel population densities to apportion the assessments. For example, the assessments for sewer systems, roads and water systems are typically allocated based on the population density of the parcels assessed. Therefore, the apportionment of benefit is reasonably based on the type of parcel, the size of parcels and the population density of parcels.

The next step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home, or, in other words, on the basis of Single Family Equivalents (SFE). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer's Report, all properties are designated a SFE value, which is each property's relative benefit in relation to a single family home on one parcel. In this case, the "benchmark" property is the single family detached dwelling which is one Single Family Equivalent or one SFE.

In the process of determining the appropriate method of assessment, the Engineer considered various alternatives. For example, an assessment only for all residential improved property was considered but was determined to be inappropriate because commercial, industrial and other properties also receive direct benefits from the Improvements.

Moreover, a fixed or flat assessment is proposed for all single family residential properties regardless of use or parcel size. Assessments on multifamily residential parcels vary based on the number of dwelling units. Assessments on commercial and industrial property are levied on an acreage basis because larger properties generally support larger buildings and have higher numbers of employees, customers and guests who would benefit from proximity and improved access to well-maintained and improved parks and recreational facilities.

Finally, the special benefits to be derived from the Assessments are conferred on property and are not based on a specific property owner's use of the improvements, or a specific property owner's occupancy of property or the property owner's demographic status such as age or number of dependents. However, it is ultimately people who value the special benefits described above and use and enjoy the Improvement District's park and recreational facilities. In other words, the benefits derived to property are related to the average number of people who could potentially live on, work at, or otherwise could use a property, not how the property is currently used by the present owner. Therefore, the number of people who could or potentially live on, work at or otherwise use a property is one indicator of the relative level of benefit received by a property.

In conclusion, the Assessment Engineer determined that the appropriate method of assessment apportionment should be based on the type and use of property, the relative size of the property, property location, its relative population and usage potential and its proximity to parks and recreational facilities. This method is further described below.

Residential Properties

Certain residential properties in the proposed Improvement District that contain a single residential dwelling unit are assigned one Single Family Equivalent or 1.0 SFE. Traditional houses, zero-lot line houses and town homes are included in this category of single family residential property.

Properties with more than one residential unit are designated as multi-family residential properties. These properties benefit from the improvements in proportion to the number of dwelling units that occupy each property and the average number of people who reside in multi-family residential units versus the average number of people who reside in a single family home. The population density factors for the Park Maintenance and Recreation Improvement District, as depicted below, provide the basis for determining the SFE factors for residential properties. Using the total population in a certain property type in the area of the Improvement District from the 2000 Census (the most recent data available when this Assessment was established) and dividing it by the total number of such households, finds that approximately 2.44 persons occupy each single family residence, whereas an average of 1.96 persons occupy each multi-family residence. Using the ratio of one SFE for each single-family residence, which equates to one SFE for every 2.44 persons, 0.80 SFE would equate to one multi-family unit or 0.80 SFE for every 1.96 residents. Likewise, each condominium unit receives 0.85 SFE, each duplex, triplex, fourplex receives 0.80 SFE, and each mobile home receives 0.85 SFE.

Table 2 – Residential Density and Assessment Factors

<i>Type of Residential Land Use</i>	<i>Total Population</i>	<i>Occupied Households</i>	<i>Persons per Household</i>	<i>Proposed Rate</i>
Single Family Residential	50,434	20,706	2.44	1.00
Condominium	5,781	2,795	2.07	0.85
Multi-Family Residential (2+ Units)	37,388	19,089	1.96	0.80
Mobile Home on Separate Lot	526	254	2.07	0.85

The single family equivalency factor of 0.80 per dwelling unit for multifamily residential properties applies to such properties with 20 or fewer units. Properties in excess of 20 units typically offer on-site recreational amenities and other facilities that tend to offset some of the benefits provided by the improvements. Therefore the benefit for properties in excess of 20 units is determined to be 0.80 SFE per unit for the first 20 units and 0.10 SFE per each additional unit in excess of 20 dwelling units.

Commercial/Industrial Properties

SFE values for commercial and industrial land uses are based on the equivalence of special benefit on a land area basis between single family residential property and the average commercial/industrial property. The SFE values for various commercial and industrial land uses are further defined by using average employee densities because the special benefit factors described previously can be measured by the average number of people who work at commercial/industrial properties.

In order to determine employee density factors, the findings from the San Diego Association of Governments Traffic Generators Study (the "SANDAG Study") are used because these findings were approved by the State Legislature as being a good representation of the average number of employees per acre of land area for commercial and industrial properties. As determined by the SANDAG Study, the average number of employees per acre for commercial and industrial property is 24.

In comparison, the average number of people residing in a single family home in the area is 2.44. Since the average lot size for a single family home in the Park District is approximately 0.25 acres, the average number of residents per acre of residential property is 9.76.

The employee density per acre is generally 2.4 times the population density of single family residential property per acre (24 employees per acre / 9.76 residents per acre). Therefore, the average employee density can be used as the basis for allocating benefit to commercial or industrial property since a commercial/industrial property with 2.4 employees receives generally similar special benefit to a residential property with 1 resident. This factor of equivalence of benefit between 1 resident to 2.4 employees is the basis for allocating commercial/industrial benefit. Table 3 below shows the average employees per acre of land area or portion thereof for commercial and industrial properties and lists the relative SFE factors per quarter acre for properties in each land use category.

Commercial and industrial properties in excess of 6 acres generally involve uses that are more land intensive relative to building areas and number of employees (lower coverage ratios). As a result, the benefit factors for commercial and industrial property land area in excess of 6 acres is determined to be the SFE rate per quarter acre for the first 6 acres and the relevant SFE rate per each additional acre over 6 acres.

Institutional properties that are used for residential, commercial or industrial purposes are also assessed at the appropriate residential, commercial or industrial rate.

Table 3 – Commercial/Industrial Density and Assessment Factors

<i>Type of Commercial/Industrial Land Use</i>	<i>Average Employees per Acre</i>	<i>SFE Units per 1/4 Acre</i>
Commercial	24	1.00
Office	68	2.83
Shopping Center	24	1.00
Industrial	24	1.00
Self Storage or Parking Lot	1	0.04

1. Source: San Diego Association of Governments Traffic Generators Study.
2. The SFE factors for commercial and industrial parcels are applied by the quarter acre of land area or portion thereof. (Therefore, the minimum assessment for any assessable parcel in these categories is the SFE Units listed herein.)

Other Properties

Article XIIID stipulates that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the Assessment.

All properties that are specially benefited are assessed. Other publicly owned property that is used for purposes similar to private residential, commercial, industrial or institutional uses is benefited and assessed at the same rate as such privately owned property.

Vacant, miscellaneous, small and other parcels such as roads, right-of-way parcels, and common areas typically do not generate significant numbers of employees, residents, customers or guests, and have limited economic value. These miscellaneous parcels receive minimal benefit from the Improvements and are assessed an SFE benefit factor or 0 SFEs.

Annual Cost Indexing

It should also be noted that the maximum assessment rate within the Improvement District may increase in future years based on the annual change in the Northern California (San Francisco Bay Area) Consumer Price Index (the "CPI"), with a maximum annual adjustment not to exceed 3%.

Appeals of Assessments Levied to Property

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment may file a written appeal with the Fulton-El Camino Recreation and Park District Engineer or his or her designee. Any such appeal is limited to correction of an assessment during the then current fiscal year and applicable law. Upon the filing of any such appeal, the District Engineer or his or her designee will promptly review the appeal and any information provided by the property owner. If the District Engineer or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the Assessment Roll. If any such changes are approved after the Assessment Roll has been filed with the County for collection, the District Engineer or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the District Engineer or his or her designee shall be referred to the Board of Directors of the Fulton-El Camino Recreation and Park District, and the decision of the Board shall be final.

Assessment Funds Must Be Expended Within the Improvement District Area

The net available Assessment funds, after incidental, administrative, financing and other costs, shall be expended exclusively for Improvements within the boundaries of the Assessment District and appropriate incidental and administrative costs as defined in the Plans and Specifications section.

Duration of Assessment, Oversight, Annual Review and Accountability

It is proposed that the Assessment be levied for fiscal year 2011-12 and continued every year thereafter, so long as the parks and recreational areas need to be improved and maintained and the Fulton-El Camino Recreation and Park District requires funding from the Assessments for its Improvements in the Improvement District.

The Assessment proceeds and expenditures are audited annually by an independent auditing entity. The results of the audit are reviewed publicly at a public meeting of the District. The Assessment proceeds and expenditures are also reviewed and overseen by the publicly elected District Board. In addition, the Assessment budget, Assessment rate, Assessment CPI increase, and proposed Improvements are reviewed at a noticed public hearing by the Board and public.

In general, the public review and accountability process is as follows: The Assessments do not continue automatically, and require specific actions, reports and procedures for continuation. In each subsequent year for which the Assessments will be levied, the Board must preliminarily approve at a public meeting a budget and costs for the upcoming fiscal year's Enhanced Services, an updated annual Engineer's Report, and an updated Assessment roll listing all parcels and their proposed Assessments. At this meeting, the Board will also call for the publication in a local newspaper of a legal notice of the intent to continue the Assessments for the next fiscal year and set the date for the noticed public hearing. At the annual public hearing, members of the public can provide input to the Board prior to the Board's decision on ordering the Improvements and the Assessments for the next fiscal year.

Assessment

WHEREAS, on March 19, 2026 the Governing Board (the "Board") of the Fulton-El Camino Recreation and Park District (the "District") adopted its Resolution No. 2025/26-17 initiating proceedings for the continuation of Assessments within the Improvement District for the Fulton-El Camino Recreation and Park District, County of Sacramento, California, pursuant to the provisions of the Landscaping and Lighting Act of 1972 and Article XIID of the California Constitution (collectively "the Act"), and to proceed with the proposed levy of Assessments;

WHEREAS, the Resolution directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the Improvement District and an assessment of the estimated costs of the Improvements upon all assessable parcels within the Improvement District;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under the Act, Article XIID of the California Constitution, and the order of the Board of the Fulton-El Camino Recreation and Park District, hereby make the following assessment to cover the portion of the estimated cost of the Improvements, and the costs and expenses incidental thereto to be paid by the Improvement District.

The amount to be paid for said Improvements and the expense incidental thereto, to be paid by the Improvement District for the fiscal year 2026-27 is generally as follows:

Table 4 – Summary Cost Estimate for Fiscal Year 2026-27

Maintenance, Service and Capital Expenditures	\$1,996,166
Incidental Expenses	<u>\$13,634</u>
TOTAL BUDGET	\$2,009,800
District Contribution from Other Sources	<u>(\$1,510,508)</u>
NET AMOUNT TO ASSESSMENTS	\$499,292

As required by the Act, an Assessment Diagram showing the exterior boundaries of the Improvement District is hereto attached and incorporated herein by reference. The distinctive number of each parcel or lot of land in the Improvement District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion the net amount of the cost and expenses of the Improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within the Improvement District, in accordance with the special benefits to be received by each parcel or lot, from the Improvements, and more particularly set forth in the Estimate of Cost and Method of Assessment in the Report.

The Assessment is made upon the parcels or lots of land within the Improvement District in proportion to the special benefits to be received by the parcels or lots of land, from the Improvements.

Property owners in the Improvement District approved in an assessment ballot proceeding in 2011 the initial fiscal year benefit assessment for special benefits to their property including the CPI adjustment schedule. As a result, the assessment may continue to be levied annually and may be increased by up to the maximum annual CPI increase without any additional assessment ballot proceeding. In the event that in future years the assessments are levied at a rate less than the maximum authorized assessment rate, the assessment rate in a subsequent year may be increased up to the maximum authorized assessment rate without any additional assessment ballot proceeding.

The Assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the Northern California (San Francisco Bay Area) as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 3%. Any change in the CPI in excess of 3% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 3%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the Assessment was levied adjusted annually by the minimum of 1) 3% or 2) the change in the CPI plus any Unused CPI as described above.

The change in the CPI from December 2024 to December 2025 was 3.03%, and the Unused CPI carried over from the previous fiscal year was 2.69%. Therefore, the maximum authorized assessment rate for fiscal year 2026-27 is increased by 3.00% which equates to \$38.33 per single family equivalent benefit unit for Zone A and \$19.17 per single family equivalent benefit unit for Zone B. The estimate of cost and budget in this Engineer's Report proposes Assessments for fiscal year 2026-27 at the rates of \$38.33 for Zone A and \$19.17 for Zone B, which are the maximum authorized assessment rates.

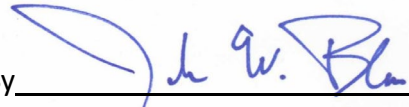
Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Sacramento for the fiscal year 2026-27. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of the County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2026-27 for each parcel or lot of land within the Improvement District.

Dated: June 18, 2026

Engineer of Work



By 
John W. Bliss, License No. C052091

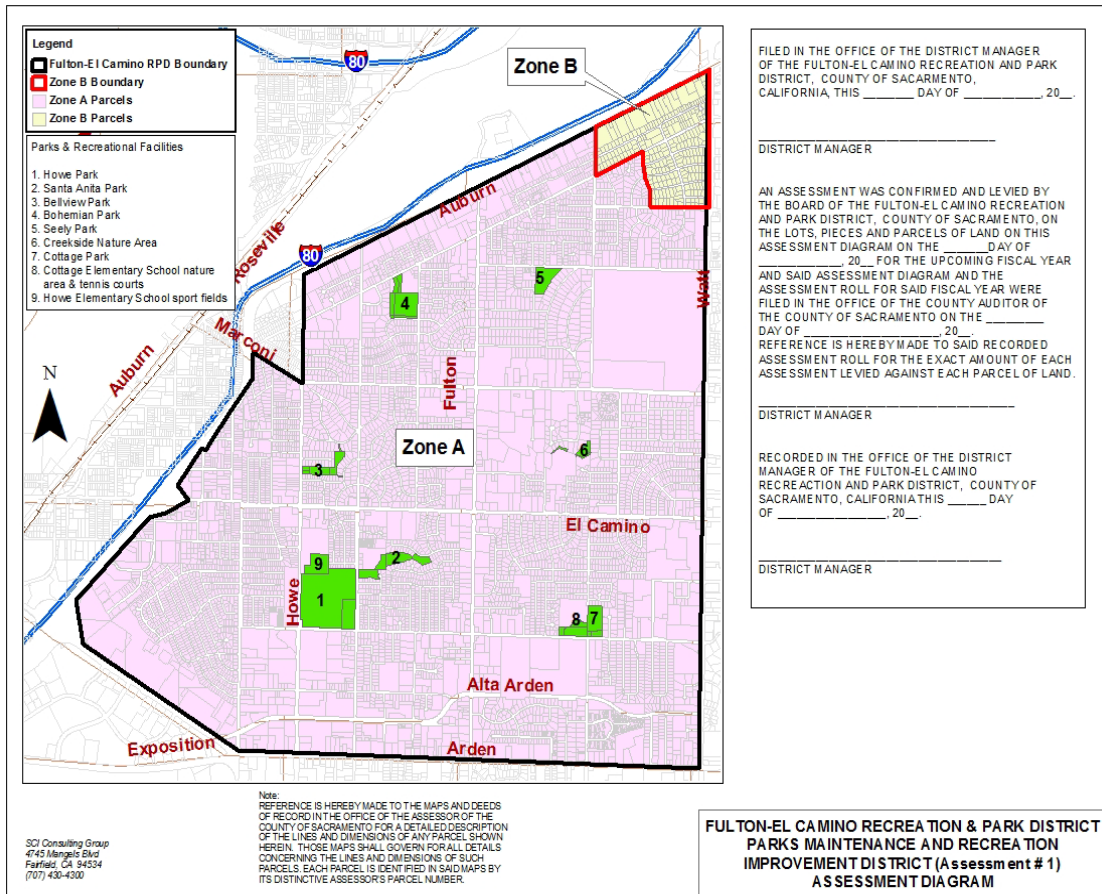
Assessment Roll for Fiscal Year 2026-27

An Assessment Roll (a listing of all parcels assessed within the Improvement District and the amount of the assessment) is on file with the Secretary of the Board and is, by reference, made part of this Report and is available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this Report. These records shall govern for all details concerning the description of the lots or parcels.

Assessment Diagram

The Assessment Diagram for the Fulton-El Camino Recreation and Park District, Parks Maintenance and Recreation Improvement Assessment District, is on file in the office of the General Manager of the Fulton-El Camino Recreation and Park District at 2201 Cottage Way, Sacramento, CA 95825. A small copy of this Assessment Diagram is included below. Reference is hereby made to the maps and deeds of record in the office of the Assessor of the County of Sacramento for a detailed description of the lines and dimensions of any parcels shown therein. Those maps shall govern for all details concerning the lines and dimensions of such parcels. Each parcel is identified in such maps and on the Assessment Roll by its distinctive Assessor's Parcel Number.



**Fulton-El Camino Recreation and Park District
Parks Maintenance and Recreation Improvement Assessment District (Assessment # 2)**

**2201 Cottage Way
Sacramento, CA 95825**

RESOLUTION NO. 2025/26-22

**RESOLUTION OF THE BOARD OF DIRECTORS OF
THE FULTON-EL CAMINO RECREATION AND PARK DISTRICT**

**DECLARING INTENTION TO CONTINUE ASSESSMENTS FOR FISCAL YEAR 2026-27,
PRELIMINARILY APPROVING ENGINEER'S REPORT,
AND PROVIDING FOR NOTICE OF HEARING
FOR THE FULTON-EL CAMINO
PARKS MAINTENANCE AND RECREATION IMPROVEMENT ASSESSMENT DISTRICT
(ASSESSMENT # 2)**

WHEREAS, on March 14, 2000, by its Resolution No. 2000-7, after receiving a weighted majority of 63.8% of ballots in support of the proposed assessment, this Board ordered the formation of and levied the first assessment within the Fulton-El Camino Recreation and Park District, Parks Maintenance and Recreation Improvement Assessment District (the "Assessment District" or "Assessment # 2") pursuant to the provisions of Article XIID of the California Constitution, and the Landscaping and Lighting Act of 1972 (the "Act"), Part 2 of Division 15 of the California Streets and Highways Code (commencing with Section 22500 thereof); and

WHEREAS, on March 19, 2026 by Resolution No. 2025/26-18, the Board ordered the preparation of an Engineer's Report for the continuation of the Parks, Maintenance and Recreation Improvement Assessment District ("Assessment # 2") for fiscal year 2026-27; and

WHEREAS, pursuant to said Resolution, the Engineer's Report was prepared by SCI Consulting Group, Engineer of Work, in accordance with 22623 *et seq.*, of the Streets and Highways Code (the "Report") and Article XIID of the California Constitution; and

WHEREAS, said Engineer's Report was filed with the Secretary of the Board of Directors and the Board of Directors has reviewed the Report and wishes to take certain actions relative to said Report.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE FULTON-EL CAMINO RECREATION AND PARK DISTRICT, CALIFORNIA, DOES RESOLVE AS FOLLOWS:

SECTION 1. The Report for "PARKS MAINTENANCE AND RECREATION IMPROVEMENT ASSESSMENT DISTRICT", on file with the Secretary of the Board, has been duly considered by the board of Directors and is hereby deemed sufficient and approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under, and pursuant to, the foregoing resolution.

SECTION 2. It is the intention of this Board to continue to levy and collect assessments within the Assessment District for fiscal year 2026-27. Within the Assessment District, the existing and proposed improvements, and any substantial changes proposed to be made to the existing

improvements, are generally described as the rehabilitation, remodels and/or improvement to pools, community centers, restroom and concessions, turf, bridges and walkways, school parks and nature areas, street landscapes, pond banks, irrigation systems, entrance enhancements, tennis and basketball court lighting, playgrounds, picnic shelters, ballfields, and hardcourt areas. Operation and maintenance shall include irrigation, mowing, pruning, replacement of plants, pest control, painting, repair or resurfacing of paved areas, repair or replacement of plumbing, electrical and mechanical apparatus, furnishing energy for irrigation, lighting, heating and cooling, repair or replacement of irrigation systems, repair of structures, repair or replacement of curbs, gutters, and sidewalks, repair or replacement of drainage facilities, repair or replacement of lighting and sound systems, repair or replacement of facility accessories such as tennis nets, pool equipment, and playground equipment, repair or replacement of fences and signs, and any other maintenance functions deemed necessary by the Fulton-El Camino Recreation and Park District as approved by the Board of Directors.

SECTION 3. The Assessment District consists of the lots and parcels shown on the boundary map of the Assessment District on file with the Secretary of the Board, and reference is hereby made to such map for further particulars.

SECTION 4. Reference is hereby made to the Engineer's Report for a full and detailed description of the improvements, the boundaries of the Assessment District and the proposed assessments upon assessable lots and parcels of land within the Assessment District. The Engineer's Report identifies all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed.

SECTION 5. The assessment is subject to an annual increase tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual increase not to exceed 3%. Any change in the CPI in excess of 3% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 3%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of 1) 3% or 2) the change in the CPI plus any Unused CPI as described above. The change in the CPI from December 2024 to December 2025 was 3.03% and the Unused CPI was 2.69%. Therefore, the maximum authorized assessment rate for fiscal year 2026-27 is increased by 3.00% which equates to \$24.02 per single family equivalent benefit unit for Zone A and \$12.01 per single family equivalent benefit unit for Zone B. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2026-27 at the rates of \$24.02 for Zone A and \$12.01 for Zone B, which are the maximum authorized assessment rates.

SECTION 6. Notice is hereby given that on July 16th, 2026, at the hour of 6:30 p.m. at the Conzelmann Community Center in Howe Park, 2201 Cottage Way, Sacramento, California 95825, the Board of Directors will hold a public hearing to consider the ordering of the improvements and the continuation of the assessments for fiscal year 2026-27.

SECTION 7. Prior to the conclusion of the hearing, any interested person may file a written protest with the Secretary of the Board, or, having previously filed a protest, may file a written withdrawal of that protest. A written protest shall state all grounds of objection. A protest by a property owner shall contain a description sufficient to identify the property owned by such owner. Such protest or withdrawal of protest should be mailed to the Fulton-El Camino Recreation and Park District, 2201 Cottage Way, Sacramento, California 95825.

SECTION 8. The Secretary of the Board shall cause a notice of the hearing to be given by publishing a notice once, at least ten (10) days prior to the date of the hearing above specified, in a newspaper circulated in the Fulton-El Camino Recreation and Park District.

PASSED AND ADOPTED THIS 18th day of June, 2026, on a motion by Director _____ and seconded by Director _____ and by the following vote:

YES:	DIRECTORS:
NO:	DIRECTORS:
ABSENT:	DIRECTORS:
ABSTAIN:	DIRECTORS:

Teresa Higgins, Chair
Board of Directors

ATTEST:

Kathleen Stricklin, Secretary
Board of Directors



Fulton-El Camino Recreation and Park District Engineer's Report

Parks Maintenance & Recreation Improvement
District (Assessment #2)

June 2026
Engineer's Report

Pursuant to the Landscaping and Lighting Act of 1972,
Article XIID of the California Constitution

Engineer of Work:



4745 Mangels Boulevard
Fairfield, California 94534
707.430.4300

www.sci-cg.com
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Fulton-El Camino Recreation and Park District

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SCI Consulting Group

Lead Assessment Engineer, John Bliss, M.Eng., P.E.

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Introduction

Overview

The Fulton-El Camino Recreation and Park District (the “Park District”) provides park facilities and recreational programs to its service area of approximately 7,400 parcels. The Park District currently owns, operates or maintains seven neighborhood and community parks which are located throughout the developed areas of the Park District. In addition, the Park District assists with the maintenance of the sports fields at Howe Elementary School. The Park District’s facilities are summarized as follows:

District’s Facilities

District Parks/Facilities

1. Howe Park– 38 acres – 2201 Cottage Way: Richard T Conzelmann Community Center: (District offices, auditorium, meeting rooms), dog park, 1 youth playground and 2 tot lots, 4 softball diamonds, (2 lighted), 2 sand volleyball courts (lighted), tennis courts (lighted, token operated) tennis wall, soccer fields, picnic tables and barbecues, open play area, creek, pond/fishing piers, gazebo, and restrooms.
2. Santa Anita Park – 7.7 acres – 2298 Bell Street: picnic tables, disc golf course, free play area and creek area.
3. Bellview Park – 4.3 acres – 2600 Howe Avenue, north of El Camino Avenue: gazebo, memorial plaza, playground, basketball courts, and free play area.
4. Bohemian Park – 10.2 acres – 3131 Wright Street (corner of Wright & Yellowstone): gazebo, playground, tennis courts, basketball courts, picnic tables and barbecues, free play area, and creek area. The park acreage also includes three recently acquired parcels for future development, adjoining the north side of the park fronting Edison Avenue. One parcel is 0.66 acres of unimproved land; the second parcel is 0.67 acres with a residential duplex, and the third parcel is 0.66 acres with a residential fourplex.
5. Seely Park – 5.2 acres – 3000 Pope Avenue: playground, basketball court, picnic tables and barbecues, restrooms, and water splash park.
6. Creekside Nature Area – 1.9 acres – Located at the North East Corner of the former Creekside Elementary School (Assessor Parcel Numbers 268-0210-068, 268-0290-018, and 268-0210-051): Nature walk/open space area featuring native plants and foliage.

7. Cottage Park – 7.5 acres – 3097 Cottage Way: Playground, tot lot, swimming pool (lap/diving pool and slide), activity center (home of the Fulton-El Camino Pre-school, before and after school programs, and youth camps), open play area, picnic tables and barbecues, creek, and restrooms.

School Parks/Facilities

8. Cottage Elementary School – 2221 Morse Avenue: Strong Ranch Slough nature area and tennis courts in the southern portion of the school property.
9. Howe Elementary School – 2404 Howe Avenue: sport fields in the south eastern portion of the school property.

Assessment Background

Prior to fiscal year 2000-01, the Park District experienced a revenue shortfall that was predominantly due to escalating maintenance costs (primarily water) and declining revenues (reduced property tax proceeds). In response to the revenue shortfall, park maintenance, repair and other services were cut back. The full-time park maintenance staff was also reduced. Moreover, repairs of recreation facilities were delayed, some facilities were closed and maintenance of parks was scaled back.

Therefore, in absence of a new local revenue source, the baseline level of park and recreation facilities in the Park District (the “Baseline Service”) would be a deteriorating level of maintenance and upkeep of the park and recreation facilities and properties listed above.

Due to this combination of decreased revenues and increased costs, in 2000 the Park District proposed to the property owners the establishment of a new benefit assessment to provide revenues for improved park maintenance services and other improvements to parks and recreation facilities (“Improvements” or “Improvements and Services”).

Assessment Formation

In February and March of 2000, the Park District conducted an assessment ballot proceeding pursuant to the requirements of Article XIID of the California Constitution ("The Taxpayer's Right to Vote on Taxes Act") and the Landscaping the Lighting Act of 1972. During this ballot proceeding, property owners in the Park District were provided with a notice and ballot for the proposed parks assessment ("the Parks and Recreation Maintenance and Improvement District," "Improvement District," "Assessment # 2" or "Assessment"). A 45-day period was provided for balloting and a public hearing was conducted on March 14, 2000. At the public hearing, all ballots returned within the 45-day balloting period were tabulated.

It was determined at the public hearing that the assessment ballots submitted in opposition to the proposed assessments did not exceed the assessment ballots submitted in favor of the assessments (with each ballot weighted by the proportional financial obligation of the property for which the ballot was submitted). The final balloting result was 63.8% weighted support from ballots returned.

As a result, the Board gained the authority to approve the levy of the assessments for fiscal year 2000-01 and to continue to levy in future years. The authority granted by the ballot proceeding was for a maximum assessment rate of \$12.00 per single family home, increased each subsequent year by the Northern California (San Francisco Bay Area) Consumer Price Index (the "CPI") not to exceed 3% per annum.

Assessment Continuation

In each subsequent year for which the Assessments will be continued, the Board must direct the preparation of an Engineer's Report, budgets and proposed Assessments for the upcoming fiscal year. After the Engineer's Report is completed, the Board may preliminarily approve the Engineer's Report and proposed Assessments and establish the date for a public hearing on the continuation of the Assessments. This Report was prepared pursuant to the direction of the Board adopted on March 19, 2026 by resolution number 2025/26-18.

This Engineer's Report ("Report") was prepared to establish the budget for the continued Improvements and Services that will be funded by the proposed 2026-27 Assessments, determine the benefits received by property from the Improvements and Services within the Park District and the method of assessment apportionment to lots and parcels within the Park District. This Report and the proposed Assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and Article XIID of the California Constitution (the "Article").

If the Board approves this Engineer's Report and the continuation of the Assessments by resolution, a notice of public hearing must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing is used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the Assessments. This hearing is currently scheduled for July 16, 2026. At this hearing, the Board will consider approval of a resolution confirming the continuation of the Assessments for fiscal year 2026-27. If so confirmed and approved, the Assessments will be submitted to the County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2026-27.

Including the authorized annual adjustment, the maximum authorized assessment rates for fiscal year 2026-27 are \$24.02 per single family equivalent benefit unit for Zone of Benefit A, and \$12.01 per single family equivalent benefit unit for Zone of Benefit B. The proposed fiscal year 2026-27 assessment rates per single family equivalent benefit unit are \$24.02 for Zone A and \$12.01 for Zone B.

Legal Requirements

Proposition 218

This Assessment was formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now codified as Articles XIII C and XIII D of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which directly benefits the assessed property.

Proposition 218 describes a number of important requirements, including property-owner balloting, for the imposition, increase and extension of assessments, and these requirements are satisfied by the process used to establish this assessment.

Silicon Valley Taxpayers Association, Inc. v Santa Clara County Open Space Authority

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority (“SVTA”). This ruling is the most significant legal document in further legally clarifying Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the Improvement District
- The assessment paid by property should be proportional to the special benefits it receives from the Improvements

Dahms v. Downtown Pomona Property

On June 8, 2009, the 4th Court of Appeals amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona in *Dahms v. Downtown Pomona Property* (“*Dahms*”). On July 22, 2009, the California Supreme Court denied review. In *Dahms* the Court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

Bonander v. Town of Tiburon

On December 31, 2009, in *Bonander v. Town of Tiburon* (“*Bonander*”), the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments primarily on the grounds that the assessments had been apportioned to assessed property based on the costs within sub-areas of the assessment district instead of the overall cost of the improvements and the overall proportional special benefits.

Beutz v. County of Riverside

On May 26, 2010 the 4th District Court of Appeals issued a decision in *Steven Beutz v. County of Riverside* (“*Beutz*”). This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services were not explicitly calculated, quantified and separated from the special benefits.

Golden Hill Neighborhood Association v. City of San Diego

On September 22, 2011, the San Diego Court of Appeal issued a decision on the *Golden Hill Neighborhood Association v. City of San Diego* appeal. This decision overturned an assessment for street and landscaping maintenance in the *Greater Golden Hill* neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in *Beutz*, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

Compliance with Current Law

This Engineer's Report is consistent with the *SVTA* decision and with the requirements of Article XIII C and XIII D of the California Constitution because the Improvements to be funded are clearly defined; the benefiting property in the Improvement District enjoys close and unique proximity, access and views to the Improvements; the Improvements serve as an extension of usable land area for benefiting properties in the Improvement District and such special benefits provide a direct advantage to property in the Improvement District that is not enjoyed by the public at large or other property.

This Engineer's Report is consistent with *Beutz, Dahms* and *Greater Golden Hill* because, the Improvements directly benefit property in the Improvement District and the general benefits have been explicitly calculated, quantified and excluded from the Assessments. The Engineer's Report is consistent with *Bonander* because the Assessments have been apportioned based on the overall cost of the Improvements and proportional special benefit to each property, rather than the proportional cost to the District to provide the Improvements to specific properties.

Plans & Specifications

The Fulton-El Camino Recreation and Park District maintains park facilities in locations throughout its boundaries. The work and improvements (the “Improvements” or “Improvements and Services”) proposed to be undertaken by the Fulton-El Camino Recreation and Park District’s Parks Maintenance & Recreation Improvement District (the “Improvement District”) and the cost thereof paid from the levy of the annual assessment provide special benefit to Assessor Parcels within the Improvement District as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the “Act”) the work and Improvements are generally described as follows:

Installation, maintenance and servicing of public recreational facilities and improvements, including, but not limited to, turf and play areas, landscaping, ground cover, shrubs and trees, irrigation systems, drainage systems, lighting, fencing, entry monuments, basketball courts, tennis courts, gymnasium, senior center, running tracks, swimming pools, other recreational facilities, graffiti removal and repainting, and labor, materials, supplies, utilities and equipment, as applicable, at each of the locations owned, operated or maintained by the Fulton-El Camino Recreation and Park District. Plans and specifications for these improvements have been filed with the General Manager of the Fulton-El Camino Recreation and Park District and are incorporated herein by reference.

As applied herein, “Installation” means the construction of recreational improvements, including, but not limited to, land preparation (such as grading, leveling, cutting and filling), sod, landscaping, irrigation systems, sidewalks and drainage, lights, playground equipment, play courts, recreational facilities and public restrooms.

“Maintenance” means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any improvement, including repair, removal or replacement of all or any part of any improvement; providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; the removal of trimmings, rubbish, debris, and other solid waste, and the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

“Servicing” means the furnishing of electric current, or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements; or water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

Incidental expenses include all of the following: (a) The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment; (b) the costs of printing, advertising, and the giving of published, posted, and mailed notices; (c) compensation payable to the County for collection of assessments; (d) compensation of any engineer or attorney employed to render services in proceedings pursuant to this part; (e) any other expenses incidental to the construction, installation, or maintenance and servicing of the Improvements; (f) any expenses incidental to the issuance of bonds or notes pursuant to Streets & Highways Code Section 22662.5; and (g) costs associated with any elections held for the approval of a new or increased assessment. (Streets & Highways Code §22526).

The Assessment proceeds will be exclusively used for Improvements within the Improvement District plus Incidental expenses. Reference is made to the list of park and recreation facilities listed in the Introduction page of this Report which specifically identifies the locations of the permanent public facilities to be funded by the Assessment proceeds. For further detail, including specific expenditure and improvement plans by site, refer to the plans and specifications on file with the Fulton-El Camino Recreation and Park District.

Cost Estimate for Fiscal Year 2026-27

Introduction

Following are the proposed Improvements, and resulting level of improved parks and recreation facilities, for the Improvement District. As previously noted, the baseline level of service included a declining level of parks and recreation facilities due to shortages of funds for the Park District. Improvements funded by the Assessments are over and above the previously declining baseline level of service. The formula below describes the relationship between the final level of improvements, the existing baseline level of service, and the enhanced level of improvements to be funded by Assessment # 2.

$$\text{Final Level of Improvements} = \text{Baseline Level of Improvements} + \text{Enhanced Level of Improvements}$$

Budget for Fiscal Year 2026-27

The following budget lists the Improvements that will be funded by the Improvement District in Fiscal Year 2026-27.

Figure 1 – Estimate of Cost: Fiscal Year 2026-27

Maintenance, Service and Capital Expenditures 1	
Salaries and Employee Benefits	\$681,943
Services and Supplies	\$448,615
Capital Outlay	\$0
Loan Redemption	\$0
Total Maintenance, Service and Capital Expenditures	\$1,130,558
Incidental Expenses	
Assessment Collection, Professional Services and Administration 2	<u>\$13,686</u>
Total Maintenance, Service and Capital Expenditures	\$1,144,244
Total Benefit of Improvements	\$1,144,244
Single Family Equivalent Units (SFEs)	11,773
Benefit Received per SFE Unit	\$97.20
Less:	
District Contribution from Other Sources for General Benefit 3	(\$282,640)
District Contribution from Other Sources toward Special Benefit 3	<u>(\$578,824)</u>
Total District Contribution from Other Sources	<u>(\$861,463)</u>
Net Cost Maintenance, Service and Capital	\$282,781
Budget Allocation to Property 4	
Total Assessment Budget 5	\$282,781
Single Family Equivalent Benefit Units - Zone A	<u>11,534</u>
Single Family Equivalent Benefit Units - Zone B	<u>477</u>
Total Single Family Equivalent Benefit Units (Zone A + 50% of Zone B)	11,773
Assessment per Single Family Equivalent Unit (SFE)	\$24.02

Notes to Estimate of Cost:

1. The item Maintenance, Service and Capital Expenditures includes the operation and maintenance of Improvements, and will provide funding for enhanced maintenance of all parks and recreation facilities on a daily basis, seven days per week. Improvements will include mowing turf, trimming and caring for landscaping, fertilization and aeration of grounds and playfields, routine maintenance and safety inspections, painting, replacing/repairing broken or damaged equipment, trash removal and cleanup, irrigation and irrigation system maintenance, and other services as needed.
2. Estimated fiscal year 2026-27 incidental costs includes legal fees, assessment administration, county charges for inclusion of assessments on property tax bills, publication of legal notices, and other incidental costs.
3. As determined in the following section, at least 25% of the cost of Improvements must be funded from sources other than the Assessments to cover any general benefits from the Improvements. Therefore, out of the total cost of Improvements of \$1,130,558, the District must contribute at least \$282,640 from sources other than the Assessments. The District will contribute \$861,463, which more than covers any general benefits from the Improvements. These non-assessment revenues include property taxes, grants, recreation fees, landscaping services fees, water rebilling fees, vehicle code fines, citation/security revenue, picnic rentals, and other miscellaneous reimbursements.
4. The Act requires that proceeds from the Assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the Improvement District. Moreover, funds raised by the Assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the fiscal year, July 1, must be carried over to the next fiscal year. The Park District may also establish a reserve fund for contingencies and special projects as well as a capital improvement fund for accumulating funds for larger capital improvement projects or capital renovation needs. Any remaining balance would either be placed in the reserve fund, the capital improvement fund, or would be used to reduce future years' Assessments.
5. The Total Assessment Budget is the sum of the final property assessments rounded to the lower even penny to comply with the County Auditor's levy submission requirements; therefore, the budget amount may slightly differ from the assessment total.

Method of Apportionment

Method of Apportionment

This section of the Engineer's Report explains the special and general benefits to be derived from the Improvements to park facilities and District maintained property throughout the Park District, and the methodology used to apportion the total assessment to properties within the Improvement District.

The Improvement District consists of all Assessor Parcels within the boundaries of the Fulton-El Camino Recreation and Park District. The method used for apportioning the assessment is based upon the proportional special benefits conferred to properties over and above the general benefits conferred to real property in the Improvement District or to the public at large. Special benefit is calculated for each parcel in the Improvement District using the following process:

1. Identification of all benefit factors derived from the Improvements
2. Calculation of the proportion of these benefits that are general
3. Determination of the relative special benefit within different areas within the Improvement District
4. Determination of the relative special benefit per property type
5. Calculation of the specific assessment for each individual parcel based upon special vs. general benefit; location, property type, property characteristics, improvements on property and other supporting attributes

Discussion of Benefit

In summary, the Assessments can only be levied based on the special benefit to property. Any and all general benefit must be funded from another source. This special benefit is received by property over and above any general benefits from the Improvements. With reference to the requirements for Assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property and that the value of the special benefits must reasonably exceed the cost of the assessment:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

Since assessments are levied on the basis of special benefit, they are not a tax and are not governed by Article XIII A of the California Constitution.

The SVTA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

The characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district's property values).

Finally, Proposition 218 twice uses the phrase "over and above" general benefits in describing special benefit. (Art. XIID, sections 2(i) & 4(f).) The SVTA decision further clarifies that special benefits must provide a direct advantage to benefiting property and that proximity to a park is an example of a special benefit.

Benefit Factors

The special benefits from the Improvements increase the utility, functionality and desirability of these properties and are listed below:

Proximity to improved parks and recreational facilities

Only the specific properties within close proximity to the Improvements are included in the Improvement District. The Improvement District was narrowly drawn to include only the benefiting parcels. Therefore, property in the Improvement District enjoys unique and valuable proximity (and access, as described in the next section) to the Improvements that the public at large and property outside the Improvement District do not share.

In absence of the Assessments, the Improvements would not be provided and the parks and recreation areas in the Improvement District will be degraded due to insufficient funding for maintenance, upkeep and repair. Therefore, the Assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what would otherwise be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the Improvement District, they provide a direct advantage and special benefit to property in the Improvement District.

Access to improved parks, open space and recreational areas

Since the parcels in the Improvement District are nearly the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved parks, open space and recreation areas that are provided by the Assessments. This is a direct advantage and special benefit to property in the Improvement District.

Improved views

The Improvement District, by maintaining the landscaping at its parks, recreation and open space facilities, provides improved views of the Improvements to the proximate properties within the Improvement District. Therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Improvement District.

Extension of a property's outdoor areas and green spaces for properties within close proximity to the Improvements

In large part because it is cost prohibitive to provide large open land areas on property in the Improvement District, the residential, commercial and other benefiting properties in the Improvement District do not have large outdoor areas and green spaces. The parks in the Improvement District provide these larger outdoor areas that serve as an effective extension of the land area for proximate properties because the Improvements are uniquely proximate and accessible to property in close proximity to the Improvements. The Improvements, therefore, provide an important, valuable and desirable extension of usable land area and neighborhood-serving amenities for the direct advantage and special benefit of properties with good and close proximity to the Improvements.

According to the industry-standard guidelines established by the National Park and Recreation Association (the “NPRA”), neighborhood parks in urban areas have a service area radius of generally one-half mile and community parks in urban areas have a service area radius of approximately two miles. The service radii for neighborhood parks and neighborhood green spaces were specifically established to give all properties within the service radii close proximity and easy walking access to such public land areas. Since proximate and accessible parks serve as an extension of the usable land area for property in the service radii and since the service radii was specifically designed to provide close proximity and access, the parcels within this service area clearly receive a direct advantage and special benefit from the Improvements, and this advantage is not received by other properties or the public at large.

An analysis of the service radii for the Improvements finds that all properties in the Improvement District enjoy the distinct and direct advantage of being close and proximate to park sites within the Improvement District. The benefiting properties in the Improvement District therefore uniquely and specially benefit from the Improvements.

Benefit Finding

In summary, real property located within the boundaries of the Improvement District distinctly and directly benefits from closer proximity, access and views of improved parks, recreation facilities, landscaping, trail systems and other public resources funded by the Assessments. The Improvements are specifically designed to serve local properties in the Improvement District, not other properties or the public at large. The public at large and other properties outside the Improvement District receive only limited benefits from the Improvements because they do not have proximity, good access or views of the Improvements. These are special benefits to property in the Improvement District in much the same way that sewer and water facilities, sidewalks and paved streets enhance the utility and desirability of property and make them more functional to use, safer and easier to access.

General versus Special Benefit

Article XIID, Section 4(a) of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to “separate the general benefits from the special benefits conferred on a parcel.” The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. The Assessment can fund special benefits but cannot fund general benefits. Accordingly, a separate estimate of the special and general benefit is given in this section.

Article XIID never defines the term “general benefit.” The definition of special benefit in Section 2(i) includes the statement that general enhancement of property value does not constitute special benefit. SVTA expands somewhat on this idea by stating that general benefit may be described as “an indirect, derivative advantage” resulting from the improvements. One infers from Article XIID that all benefit is either general or special.

In other words:

Total Benefit	=	General Benefit	+	Special Benefit
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There is no widely-accepted or statutory formula for quantifying the amount of any general benefit that is identified. General benefits are benefits from improvements or services that are not special in nature, are not “particular and distinct” and are not “over and above” benefits received by other properties. SVTA provides some clarification by indicating that general benefits provide “an indirect, derivative advantage” and are not necessarily proximate to the improvements.

In this Report, the general benefit is first identified, conservatively (i.e. generously) estimated, and then budgeted so that it is funded by sources other than the Assessment. The starting point for evaluating general and special benefits is the current, baseline level of service. The Assessment # 2 funds Improvements “over and above” this general, baseline level and the general benefits estimated in this section are over and above the baseline. A formula to estimate the general benefit is listed below:

General Benefit	=	Benefit to Real Property Outside the Assessment District	+	Benefit to Real Property Inside the Assessment District that is Indirect and Derivative	+	Benefit to the Public at Large
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Special benefit, on the other hand, is defined in the state constitution as “a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large.” The *SVTA* decision indicates that a special benefit is conferred to a property if it “receives a direct advantage from the improvement (e.g., proximity to a park).” In this Assessment # 2, as noted, properties in the Improvement District have close and unique proximity, views and access to the Improvements, and uniquely improved desirability from the Improvements, and other properties and the public at large do not receive significant benefits because they do not have proximity, access or views of the Improvements. Therefore, the overwhelming proportion of the benefits conferred to property is special and is only minimally received by property outside the Improvement District or the public at large.

In the 2010 *Beutz* case, the 4th Appellate Court rejected an assessment for parks in large part because the general benefits were not calculated and quantified. In its decision, the 4th Appellate Court suggests that the use of parks in an assessment district by people who live outside of the district likely is a general benefit. This Engineer’s Report includes a specific, quantified calculation of general benefits, as described below, that is based in part on such use by people outside of the Improvement District. Moreover, the proportionality of the Assessments to the special benefits received by each parcel, based in large part on proximity is established as well. Therefore, the Assessments and this Engineer’s Report are consistent with the *Beutz* decision.

Calculating General Benefit

In this section, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the Assessment.

Benefit to Property Outside the Improvement District

Properties within the Improvement District receive almost all of the special benefits from the Improvements, because properties in the Improvement District enjoy unique close proximity and access to the Improvements that is not enjoyed by other properties or the public at large. However, certain properties within the proximity/access radius of the Improvements, but outside of the boundaries of the Improvement District, may receive some benefit from the Improvements. Since this benefit is conferred to properties outside the Improvement District boundaries, it contributes to the overall general benefit calculation and will not be funded by the Assessments.

The properties outside the Improvement District and within the proximity radii for neighborhood parks in the Improvement District may receive benefits from the Improvements. Since these properties are not assessed for their benefits because they are outside of the area that can be assessed by the District, this is form of general benefit to the public at large and other property. A 50% reduction factor is applied to these properties because they are all geographically on only one side of the Improvements and are over twice the average distance from the Improvements compared to properties in the Improvement District. The general benefit to property outside of the Improvement District is calculated as follows with the parcel and data analysis performed by SCI Consulting Group.

Assumptions:

609 parcels outside the District but within either 0.5 miles of a park within the Improvement District

7,391 parcels in the Improvement District.

50% relative benefit compared to property within the Improvement District.

Calculation of General Benefit to Property Outside the Improvement District

$$(609 / (7,391 + 609)) * 0.5 = 3.8\%$$

Although it can reasonably be argued that Improvements inside, but near the Park District boundaries are offset by similar park and recreational improvements provided outside, but near the Park District's boundaries, we use the more conservative approach of finding that 3.8% of the Improvements may be of general benefit to property outside the Improvement District.

Benefit to Property Inside the District that is Indirect and Derivative

The "indirect and derivative" benefit to property within the Improvement District is particularly difficult to calculate. A solid argument can be presented that all benefit within the Improvement District is special, because the Improvements are clearly "over and above" and "particular and distinct" when compared with the baseline level of service and the unique proximity, access and views of the Improvements enjoyed by benefiting properties in the Improvement District.

Nevertheless, the SVTA decision indicates there may be general benefit "conferred on real property located in the district" A measure of the general benefits to property within the Assessment area is the percentage of land area within the Improvement District that is publicly owned and used for regional purposes such as major roads, rail lines and other regional facilities because such properties used for regional purposes could provide indirect benefits to the public at large. Approximately 2.6% of the land area in the Improvement District is used for such regional purposes, so this is a measure of the general benefits to property within the Improvement District.

Benefit To The Public At Large

The general benefit to the public at large can be estimated by the proportionate amount of time that the Park District's parks and recreational facilities are used and enjoyed by individuals who are not residents, employees, customers or property owners in the Park District¹. Surveys of park and recreation facility usage for similar public facilities conducted by SCI Consulting Group have found that less than 5% of the usage of the Improvements is by those who do not live or work within District boundaries. When people outside the Improvement District use parks, they diminish the availability of parks for people within the Improvement District. Therefore, another 5% of general benefits are allocated for people within the Improvement District. Combining these two measures of general benefits, we find that 10% of the benefits from the Improvements are general benefits to the public at large.

Total General Benefits

Using a sum of these three measures of general benefit, we find that approximately 16.4% of the benefits conferred by the Improvements may be general in nature and should be funded by sources other than the Assessment.

<p>General Benefit Calculation</p>
<p>3.8% (Outside the Assessment District)</p>
<p>+ 2.6% (Property within the Assessment District)</p>
<p>+ 10.0% (Public at Large)</p>
<p>= 16.4% (Total General Benefit)</p>

Although this analysis finds that 16.4% of the Assessment may provide general benefits, the Assessment Engineer establishes a requirement for a minimum contribution from sources other than the Assessments of 25%. This minimum contribution above the measure of general benefits will serve to provide additional coverage for any other general benefits.

¹ . When District facilities are used by those individuals, the facilities are not providing benefit to property within the Park District. Use under these circumstances is a measure of general benefit. For example, a non-resident who is drawn to utilize the Park District facilities and shops at local businesses while in the area would provide special benefit to business properties as a result of his or her use of the Improvements. Conversely, one who uses Park District facilities but does not reside, work, shop or own property within the Park District boundaries does not provide special benefits to any property and is considered to be a measure of the general benefits.

The Park District's total budget for maintenance and improvement of its parks and recreational facilities is \$1,130,558. Of this total budget amount, the Park District will contribute \$861,463 from sources other than the Assessments for park maintenance and operations. This contribution by the Park District equates to approximately 76% of the total budget for maintenance and improvements, and more than offsets the cost of the general benefits resulting from the Improvements.

Zones of Benefit

The boundaries of the Improvement District have been carefully drawn to only include the properties in Fulton-El Camino Recreation and Park District that are proximate to the Improvements and that would materially benefit from the Improvements. Certain other properties surrounding the District were excluded from the Improvement area because these properties are generally less proximate to the Improvements. In other words, the boundaries of the Improvement District have been narrowly drawn to include only properties that will specially benefit from the Improvements, and would receive a declining level of service if the Assessments were not approved.

The SVTA decision indicates:

In a well-drawn district — limited to only parcels receiving special benefits from the improvement — every parcel within that district receives a shared special benefit. Under section 2, subdivision (i), these benefits can be construed as being general benefits since they are not “particular and distinct” and are not “over and above” the benefits received by other properties “located in the district.”

We do not believe that the voters intended to invalidate an assessment district that is narrowly drawn to include only properties directly benefiting from an improvement. Indeed, the ballot materials reflect otherwise. Thus, if an assessment district is narrowly drawn, the fact that a benefit is conferred throughout the district does not make it general rather than special. In that circumstance, the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g., proximity to park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g., general enhancement of the district's property values).

In the Improvement District, the advantage that each parcel receives from the Improvements is direct, and the boundaries are narrowly drawn to include only parcels that benefit from the Assessment. Therefore, the even spread of Assessment throughout the narrowly drawn district is indeed consistent with the OSA decision. For the most part, the benefits from the Improvements within the Improvement District do not vary further based on proximity of the parcels to the Improvements because the increased benefits of greater proximity to the Improvements are generally offset by a parallel increase in negative factors such as higher levels of traffic, noise, etc. that comes with increased proximity.

However, in order to most conservatively assure that Assessments are proportional to the relative level of special benefits in the Improvement District, the district has been divided into two zones. Zone of Benefit A (or “Zone A”) consists of all of the parcels in the District, with the exception of those parcels in Zone of Benefit B (or “Zone B”), as described below. Zone B consists of those parcels in the far northeastern portion of the District, that are outside or near the border of the NPRA park service radii, and are separated from the rest of the District by roads. A 50% reduction factor is applied to these properties because they are all geographically on only one side of the Improvements and are over twice the average distance from the Improvements compared to properties in the rest of the Improvement District. Due to their still good but somewhat diminished proximity to the Improvements, properties in Zone B receive only 50% of the benefit received by the parcels in Zone A.

Consequently, since all parcels in each Zone of Benefit have good access and proximity to the Improvements and the benefits to relatively closer proximity are offset by other factors, the benefit is equal for equivalent parcels within a Zone of Benefit.

Method of Assessment

As previously discussed, the Assessments provide specific Improvements that confer direct and tangible special benefits to properties in the Improvement District. The allocation of special benefits to property is partially based on the type of property and the size of property. These benefits can also partially be measured by the occupants on property in the Improvement District because such parcel population density is a measure of the relative benefit a parcel receives from the Improvements. Therefore, the apportionment of benefit is partially based the population density of parcels.

It should be noted that many other types of “traditional” assessments also use parcel population densities to apportion the Assessments. For example, the assessments for sewer systems, roads and water systems are typically allocated based on the population density of the parcels assessed. Moreover, assessments have a long history of use in California and are in large part based on the principle that benefits from a service or improvement funded by assessments that is enjoyed by tenants and other non-property owners ultimately is conferred directly to the underlying property.² Therefore, the apportionment of benefit is reasonably based on the type of parcels, the size of parcels and the population density of parcels.

The next step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home, or, in other words, on the basis of Single Family Equivalents (SFE). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer’s Report, all properties are designated a SFE value, which is each property’s relative benefit in relation to a single family home on one parcel. In this case, the "benchmark" property is the single family detached dwelling which is one Single Family Equivalent or one SFE.

In the process of determining the appropriate method of assessment, the Engineer considered various alternatives. For example, an assessment only for all residential improved property was considered but was determined to be inappropriate because commercial, industrial and other properties also receive direct benefits from the Improvements.

² For example, in *Federal Construction Co. v. Ensign* (1922) 59 Cal.App. 200 at 211, the appellate court determined that a sewer system specially benefited property even though the direct benefit was to the people who used the sewers: “Practically every inhabitant of a city either is the owner of the land on which he resides or on which he pursues his vocation, or he is the tenant of the owner, or is the agent or servant of such owner or of such tenant. And since it is the inhabitants who make by far the greater use of a city’s sewer system, it is to them, as lot owners or as tenants, or as the servants or agents of such lot owners or tenants, that the advantages of actual use will redound. But this advantage of use means that, in the final analysis, it is the lot owners themselves who will be especially benefited in a financial sense.”

Moreover, a fixed or flat assessment for all properties of similar type was deemed to be inappropriate because larger properties receive a higher degree of benefit than other similarly used properties that are significantly smaller. As an example, for two properties used for commercial purposes, there is clearly a higher benefit provided to the larger property in comparison to a smaller commercial property because the larger property generally supports a larger building and has higher numbers of employees, customers and guests that would benefit from proximity and improved access to well maintained and improved parks and recreational facilities. So the potential population of employees or residents is a measure of the special benefits received by the property. Larger parcels, therefore, receive an increased benefit from the Assessments.

A fixed or flat assessment is used for all single family residential properties regardless of use or parcel size. Assessments on multifamily residential parcels vary based on the number of dwelling units. Assessments on commercial and industrial property are levied on an acreage basis because larger properties generally support larger buildings and have higher numbers of employees, customers and guests who would benefit from proximity and improved access to well-maintained and improved parks and recreational facilities.

Finally, the special benefits derived from the Assessments are conferred on property and are not based on a specific property owner's use of the improvements, or a specific property owner's occupancy of property or the property owner's demographic status such as age or number of dependents. However, it is ultimately people who value the special benefits described above and use and enjoy the Park District's park and recreational facilities. In other words, the benefits derived to property are related to the average number of people who could potentially live on, work at, or otherwise could use a property, not how the property is currently used by the present owner. Therefore, the number of people who could or potentially live on, work at or otherwise use a property is an indicator of the relative level of benefit received by a property.

In conclusion, the Assessment Engineer determined that the appropriate method of assessment apportionment should be based on the type and use of property, the relative size of the property, its relative population and usage potential, and its proximity to parks and recreational facilities. This method is further described below.

Residential Properties

Certain residential properties in the Improvement District that contain a single residential dwelling unit are assigned one Single Family Equivalent or 1.0 SFE. Traditional houses, zero-lot line houses and townhomes are included in this category of single family residential property.

Properties with more than one residential unit are designated as multi-family residential properties. These properties benefit from the Improvements in proportion to the number of dwelling units that occupy each property and the average number of people who reside in multi-family residential units versus the average number of people who reside in a single family home. The population density factors for the Fulton-El Camino Recreation and Park District, as depicted below, provide the basis for determining the SFE factors for residential properties. Using the total population in a certain property type in the area of a similar Park District in the same area from the 1990 Census (the most recent data available when Assessment # 2 was established) and dividing it by the total number of such households, finds that approximately 2.54 persons occupy each single family residence, whereas an average of 1.81 persons occupy each multi-family residence. Using the ratio of one SFE for each single-family residence, which equates to one SFE for every 2.54 persons, 0.71 SFE would equate to one multi-family unit or 0.71 SFE for every 1.81 residents. Likewise, each condominium unit receives 0.86 SFE and each mobile home receives 0.60 SFE.

Figure 2 – Residential Assessment Factors

<i>Type of Residential Land Use</i>	<i>Total Population</i>	<i>Occupied Households</i>	<i>Persons per Household</i>	<i>SFE Factor</i>
Single Family Residential	52,110	20,556	2.54	1.00
Condominium	4,959	2,385	2.08	0.82
Multi-Family Residential	32,703	18,118	1.81	0.71
Mobile Home on Separate Lot	484	318	1.52	0.60

Source: 1990 Census, community of Arden-Arcade

The single family equivalency factor of 0.71 per dwelling unit for multifamily residential properties applies to such properties with 5 or fewer units. Larger unit multifamily properties typically offer on-site recreational amenities and other facilities that tend to offset some of the benefits provided by the Improvements. Therefore, the benefit for properties in excess of 5 units is determined to be 0.71 SFE per unit for the first 5 units and 0.10 SFE per each additional unit in excess of 5 dwelling units.

Commercial/Industrial Properties

SFE values for commercial and industrial land uses are based on the equivalence of special benefit on a land area basis between single family residential property and the average commercial/industrial property. The SFE values for various commercial and industrial land uses are further defined by using average employee densities because the special benefit factors described previously can be measured by the average number of people who work at commercial/industrial properties.

In order to determine employee density factors, the findings from the San Diego Association of Governments Traffic Generators Study (the "SANDAG Study") are used because these findings were approved by the State Legislature for use in justifying commercial and industrial school facilities fees and are considered to be a good representation of the average number of employees per acre of land area for commercial and industrial properties. As determined by the SANDAG Study, the average number of employees per acre for commercial and industrial property is 24.

In comparison, the average number of people residing in a single family home in the area is 2.54. Since the average lot size for a single family home in Fulton-El Camino is approximately 0.25 acres, the average number of residents per acre of residential property is 10.

The employee density per acre is generally 2.4 times the population density of single family residential property per acre (24 employees per acre / 10 residents per acre). Therefore, the average employee density can be used as the basis for allocating benefit to commercial or industrial property since a property with 2.4 employees receives generally similar special benefit to a residential property with 1 resident. This factor of equivalence of benefit between 1 resident to 2.4 employees is the basis for allocating commercial/industrial benefit. Figure 3 below shows the average employees per acre of land area or portion thereof for commercial and industrial properties and lists the relative SFE factors per quarter acre for properties in each land use category.

Commercial and industrial properties in excess of 6 acres generally involve uses that are more land intensive relative to building areas and number of employees (lower coverage ratios). As a result, the benefit factors for commercial and industrial property land area in excess of 6 acres is determined to be the SFE rate per quarter acre for the first 6 acres and the relevant SFE rate per each additional acre over 6 acres.

Institutional properties that are used for residential, commercial or industrial purposes are also assessed at the appropriate residential, commercial or industrial rate.

Figure 3 – Commercial/Industrial Assessment Factors

<i>Type of Commercial/Industrial Land Use</i>	<i>Average Employees Per Acre</i>	<i>SFE Units per 1/4 Acre *</i>
Commercial	24	1.00
Office	68	2.83
Shopping Center	24	1.00
Industrial	24	1.00
Self Storage or Parking Lot	1	0.04

Source: San Diego Association of Governments Traffic Generators Study.

* The SFE factors for commercial and industrial parcels are applied by the quarter acre of land area or portion thereof. (Therefore, the minimum assessment for any assessable parcel in these categories is the SFE Units listed herein.)

Vacant Residential Land

The benefit to vacant properties is determined to be proportional to the corresponding benefits for similar type developed properties; however, at a lower rate due to the lack of improvements on the property. A measure of the benefits accruing to the underlying land is the average value of land in relation to improvements for developed property. An analysis of the Fiscal Year 2000-01 assessed valuation data from the County of Sacramento, found that 25% of the assessed value of improved properties is classified as the land value. It is reasonable to assume, therefore, that approximately 25% of the benefits are related to the underlying land and 75% are related to the improvements and the day-to-day use of the property. Using this ratio, the SFE factor for vacant parcels is 0.25 per parcel.

As properties are approved for development, their value also increases. Likewise, the special benefits received by vacant property increase as the property is approved for development, or becomes closer to being fully improved. When property is approved for development with a final map, the property has passed the final significant hurdle to development and can shortly undergo construction. Since the property is nearing the point of development, its special benefits increase. In addition, these properties are generally sold soon after completion of improvements, so the properties receive the additional benefit of desirability from prospective buyers due to the special benefits provided by proximity to improved parks and recreational facilities of the Park District. It is therefore determined that property with final map approval receives 50% of the relative benefit to improved property of similar use-type.

Other Properties

Article XIIID stipulates that publicly owned properties must be assessed unless there is clear and convincing evidence that those properties receive no special benefit from the Assessment.

All properties that are specially benefited are assessed. Public right-of-way parcels, well, reservoir or other water rights parcels, limited access open space parcels, watershed parcels, and common area parcels typically do not generate employees, residents, customers or guests. Moreover, many of these parcels have limited economic value and, therefore, do not benefit from specific enhancement of property value. Such parcels are, therefore, not specially benefited and are not assessed.

Church parcels and property used for educational purposes typically generate employees on a less consistent basis than other non-residential parcels. Moreover, many of these parcels provide some degree of on-site amenities that serve to offset some of the benefits from the Parks Maintenance and Improvement District. Therefore, these parcels receive minimal benefit and are assessed an SFE factor of 1.

Duration of Assessment

It is proposed that the Assessment be levied for fiscal year 2000-01 and continued every year thereafter, so long as the parks and recreational areas need to be improved and maintained and the Fulton-El Camino Recreation and Park District requires funding from the Assessments for its Improvements in the Improvement District. As noted previously, the Assessment can continue to be levied annually after the Fulton-El Camino Recreation and Park District Board of Directors approves an annually updated Engineer's Report, budget for the Assessment, Improvements to be provided, and other specifics of the Assessment. In addition, the District Board of Directors must hold an annual public hearing to continue the Assessment.

Appeals and Interpretation

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment, may file a written appeal with the General Manager or her or his designee. Any such appeal is limited to correction of an assessment during the then current or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the Executive Director or his or her designee will promptly review the appeal and any information provided by the property owner. If the General Manager or her or his designee finds that the assessment should be modified, the appropriate changes shall be made to the Assessment Roll. If any such changes are approved after the Assessment Roll has been filed with the County for collection, the General Manager or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the General Manager or her or his designee shall be referred to the Board of the Fulton-El Camino Recreation and Park District and the decision of the Board of the Fulton-El Camino Recreation and Park District shall be final.

Assessment Statement

WHEREAS, on March 19, 2026 the Governing Board (the "Board") of the Fulton-El Camino Recreation and Park District (the "District") adopted its Resolution No. 2025/26-18 initiating proceedings for the continuation of Assessments within the Improvement District for the Fulton-El Camino Recreation and Park District, County of Sacramento, California, pursuant to the provisions of the Landscaping and Lighting Act of 1972 and Article XIID of the California Constitution (collectively "the Act"), and to proceed with the proposed levy of Assessments;

WHEREAS, said Resolution directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the Improvement District and an assessment of the estimated costs of the Improvements upon all assessable parcels within the Improvement District, to which Resolution and the description of said proposed Improvements therein contained, reference is hereby made for further particulars;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under said Act and the order of the Board of said Fulton-El Camino Recreation and Park District, hereby make the following assessment to cover the portion of the estimated cost of said Improvements, and the costs and expenses incidental thereto to be paid by the Improvement District.

The amount to be paid for said Improvements and the expense incidental thereto, to be paid by the Improvement District for the fiscal year 2026-27 is generally as follows:

Figure 4 – Summary Cost Estimate for Fiscal Year 2026-27

Maintenance, Service and Capital Expenditures	\$1,130,558
Incidental Expenses	<u>\$13,686</u>
TOTAL BUDGET	\$1,144,244
District Contribution from Other Sources	<u>(\$861,463)</u>
NET AMOUNT TO ASSESSMENTS	\$282,781

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of said Improvement District. The distinctive number of each parcel or lot of land in the said Improvement District is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion said net amount of the cost and expenses of said Improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said Improvement District, in accordance with the special benefits to be received by each parcel or lot, from the Improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

The Assessment is made upon the parcels or lots of land within the Improvement District in proportion to the special benefits to be received by the parcels or lots of land, from said Improvements.

Property owners in the Improvement District approved in an assessment ballot proceeding in 2000 the initial fiscal year benefit assessment for special benefits to their property including the CPI adjustment schedule. As a result, the assessment may continue to be levied annually and may be increased by up to the maximum annual CPI increase without any additional assessment ballot proceeding. In the event that in future years the assessments are levied at a rate less than the maximum authorized assessment rate, the assessment rate in a subsequent year may be increased up to the maximum authorized assessment rate without any additional assessment ballot proceeding.

The Assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the Northern California (San Francisco Bay Area) as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 3%. Any change in the CPI in excess of 3% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 3%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the Assessment was levied adjusted annually by the minimum of 1) 3% or 2) the change in the CPI plus any Unused CPI as described above.

The change in the CPI from December 2024 to December 2025 was 3.03%, and the Unused CPI from the previous fiscal year was 2.69%. Therefore, the maximum authorized assessment rate for fiscal year 2026-27 is increased by 3.00% which equates to \$24.02 per single family equivalent benefit unit for Zone A and \$12.01 per single family equivalent benefit unit for Zone B. The estimate of cost and budget in this Engineer's Report proposes Assessments for fiscal year 2026-27 at the rates of \$24.02 for Zone A and \$12.01 for Zone B, which are the maximum authorized assessment rates.

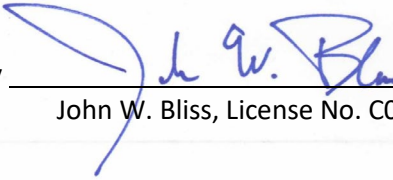
Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Sacramento for the fiscal year 2026-27. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2026-27 for each parcel or lot of land within the said Improvement District.

Dated: June 18, 2026



Engineer of Work

By  _____
John W. Bliss, License No. C052091

Assessment Roll for Fiscal Year 2026-27

An Assessment Roll (a listing of all parcels assessed within the Parks Maintenance and Recreation Improvement District and the amount of the assessment) is on file with the Secretary of the Board and is, by reference, made part of this report and is available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this report. These records shall govern for all details concerning the description of the lots or parcels.

Assessment Diagram/Boundary Map

The Boundary Map for the Fulton-El Camino Recreation and Park District, Parks Maintenance and Recreation Improvement Assessment District is on file in the office of the General Manager of the Fulton-El Camino Recreation and Park District at 2201 Cottage Way, Sacramento, CA 95825. A small copy of this Assessment Diagram is included in the following page. Reference is hereby made to the maps and deeds of record in the office of the Assessor of the County of Sacramento for a detailed description of the lines and dimensions of any parcels shown therein. Those maps shall govern for all details concerning the lines and dimensions of such parcels. Each parcel is identified in such maps and on the Assessment Roll by its distinctive Assessor's Parcel Number.

FILED IN THE OFFICE OF THE DISTRICT MANAGER OF THE FULTON-EL CAMINO RECREATION AND PARK DISTRICT, COUNTY OF SACRAMENTO, CALIFORNIA, THIS _____ DAY OF _____, 20____.

DISTRICT MANAGER _____

AN ASSESSMENT WAS CONFIRMED AND LEVIED BY THE BOARD OF THE FULTON-EL CAMINO RECREATION AND PARK DISTRICT, COUNTY OF SACRAMENTO, ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE _____ DAY OF _____, 20____, FOR THE UPCOMING FISCAL YEAR AND SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL FOR SAID FISCAL YEAR WERE FILED IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF SACRAMENTO ON THE _____ DAY OF _____, 20____.

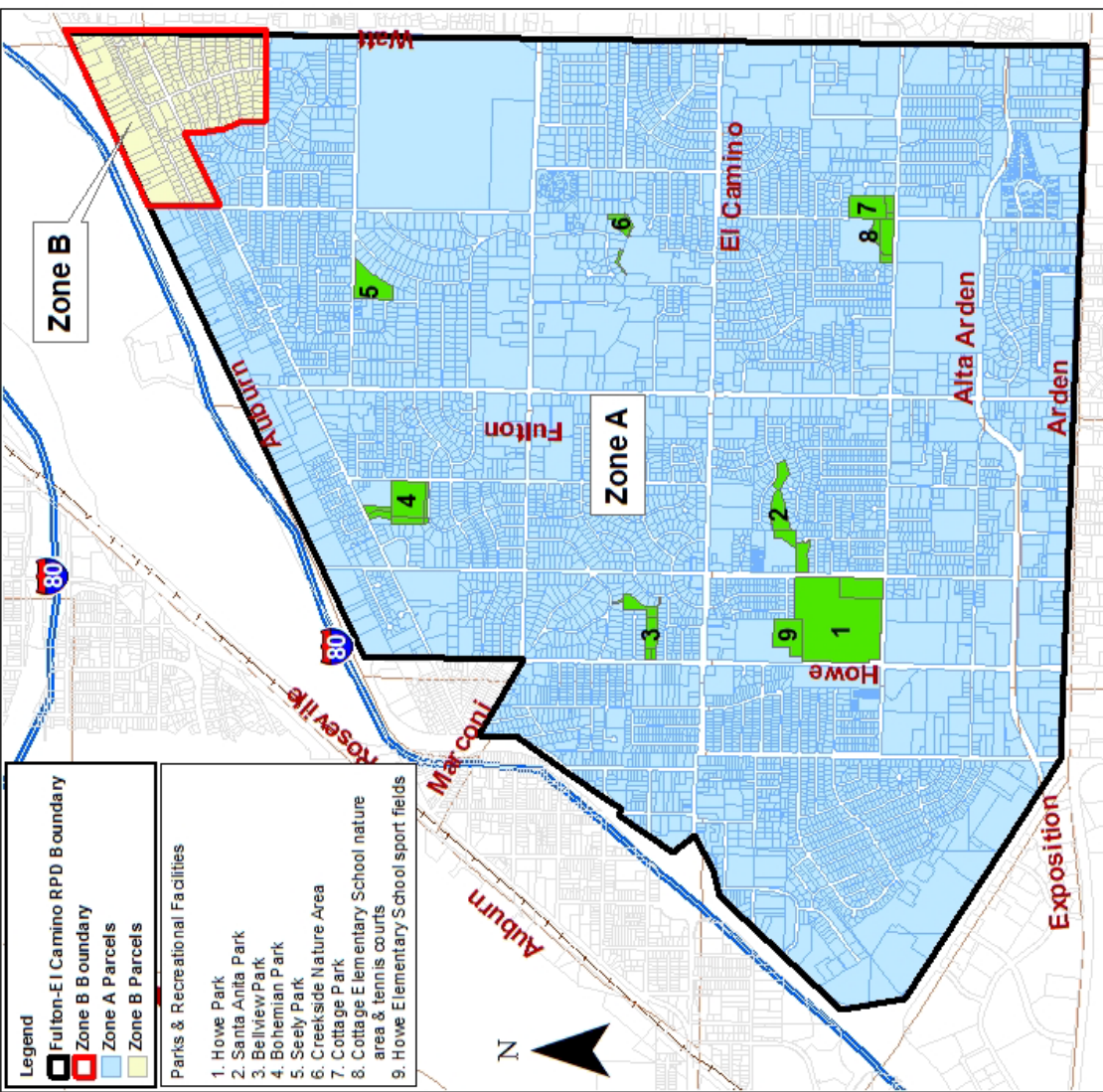
REFERENCE IS HEREBY MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

DISTRICT MANAGER _____

RECORDED IN THE OFFICE OF THE DISTRICT MANAGER OF THE FULTON-EL CAMINO RECREATION AND PARK DISTRICT, COUNTY OF SACRAMENTO, CALIFORNIA THIS _____ DAY OF _____, 20____.

DISTRICT MANAGER _____

**FULTON-EL CAMINO RECREATION & PARK DISTRICT
PARKS MAINTENANCE AND RECREATION
IMPROVEMENT DISTRICT (Assessment # 2)
ASSESSMENT DIAGRAM**



Note: REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF SACRAMENTO FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCEL SHOWN HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.

SCI Consulting Group
4745 Main Street
Fairfield, CA 94534
(707) 430-4300

**FULTON-EL CAMINO RECREATION AND PARK DISTRICT
BOARD OF DIRECTORS MEETING
June 18, 2026**

ITEM NO. 6.3

Adopt Resolutions 2025/26-23, 2025/26-24, 2025/26-25, 2025/26-26, & 2025/26-27 establishing the 2026/27 Fiscal Year Preliminary Budgets.

STAFF REPORT

TO: Board of Directors

FROM: Mike Chahal, Chief Financial Officer

SUBJECT: Adopt Resolutions 2025/26-23, 2025/26-24, 2025/26-25, 2025/26-26, & 2025/26-27 establishing the 2026/27 Fiscal Year Preliminary Budgets.

DATE: June 18, 2026

RECOMMENDATION

The Board adopts Resolutions for approval of FY 2026-27, Preliminary Budget for The General Fund 342A, Assessment District #1 Fund 396A, Assessment District #2 Fund 396B, Debt Service Fund 342C, and Capital Projects Fund 342D. Key Assumption for the FY 2026-27 Budget Proposal:

1. **Cost-of-Living Adjustment (COLA):** The Board has directed the implementation of a 2.5% COLA increase for all full-time and year-round part-time staff, effective July 1, 2026. This adjustment aims to minimize the impact of ongoing inflation.
2. **Measure Q Capital Projects Fund:** The budget for the Capital Projects Funds assumes utilizing the remaining 2024 Series A Bonds funds.

BACKGROUND:

Attached are the District's Preliminary Budget and the resolution to adopt the Preliminary Budget for Fiscal Year 2026–2027. Adoption of the Preliminary Budget is necessary to allow the County of Sacramento to continue processing payroll and accounts payable claims at the start of the new fiscal year effective July 1, 2026.

Staff intend to conduct a more detailed budget review and discussion with the Board at a future meeting prior to the Final Budget Hearing in August and before submission of the District's Final Budget. With that understanding, staff recommends that the Board approve the Preliminary Budget as presented.

DISCUSSION:

The Board will discuss adopting the Resolutions approving the Preliminary Budgets for the FY 2026-27.

ATTACHMENTS:

The following items are included for the Board's consideration:

- Resolution No. 2025/26-23 – Adoption of the Preliminary Budget for Fund 342A
- Resolution No. 2025/26-24 – Adoption of the Preliminary Budget for Fund 396A
- Resolution No. 2025/26-25 – Adoption of the Preliminary Budget for Fund 396B
- Resolution No. 2025/26-26 – Adoption of the Preliminary Budget for Fund 342C
- Resolution No. 2025/26-27 – Adoption of the Preliminary Budget for Fund 342D
- Fulton-El Camino Recreation and Park District Preliminary Budget for the Fiscal Year Ending June 30, 2027.

Fulton-El Camino Recreation and Park District
2201 Cottage Way Sacramento, CA 95825

RESOLUTION NO. - 2025/26-23

RESOLUTION OF THE BOARD OF DIRECTORS OF THE FULTON-EL CAMINO
RECREATION AND PARK DISTRICT ADOPTING THE
GENERAL FUND PRELIMINARY BUDGET FOR 2025-26

WHEREAS, hearings have been terminated during which time all additions and deletions to the preliminary budget for 2026-27 were made.

THEREFORE, IT IS HEREBY RESOLVED in accordance with Section 29089 of the Government Code, the preliminary budget for the Fiscal Year 2026-27 be and is hereby adopted in accordance with the following:

(1) Salaries and Employee Benefits	-\$1,700,663-
(2) Services and Supplies	-569,846-
(3) Loan Redemption	-0-
(4) Fixed Assets	
(A) Land	-0-
(B) Structures and Improvements	-0-
(C) Equipment	-0-
(5) Expenditure Transfers	-0-
(6) Contingencies	-0-
(7) Position for Reserve Increases	<u>-0-</u>
 TOTAL BUDGET REQUIREMENTS	 <u>\$2,270,509-</u>

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

BE IT FURTHER RESOLVED that the preliminary budget be and is hereby adopted in accordance with the listed attachments which show in detail the approved appropriations, revenues and methods of financing.

ATTACHMENTS:

- Financing Requirements Summary Schedule
- Long Term Loan Schedule
- Fixed Asset Schedule
- Expenditure Detail Schedule
- Revenue Detail Schedule
- Appropriations Limit Schedule

PASSED AND ADOPTED THIS 18th day of June 2026, on a motion by _____ and seconded by _____ and the motion passes by the following vote:

YES: -
NO: -
ABSENT: -
ABSTAIN: -

ATTEST:

Teresa Higgins, Chair
Board of Directors

Kathleen Stricklin, Secretary
Board of Directors

Fulton-El Camino Parks Maintenance & Recreation Improvement Assessment District
2201 Cottage Way Sacramento, CA 95825

RESOLUTION NO. - 2025/26-24

RESOLUTION OF THE BOARD OF DIRECTORS OF THE
FULTON-EL CAMINO PARKS MAINTENANCE & RECREATION IMPROVEMENT DISTRICT
(ASSESSMENT # 1)
ADOPTING THE PRELIMINARY BUDGET FOR 2026-27

WHEREAS, hearings have been terminated during which time all additions and deletions to the preliminary budget for 2026-27 were made.

THEREFORE, IT IS HEREBY RESOLVED in accordance with Section 29089 of the Government Code, the preliminary budget for the Fiscal Year 2026-27 be and is hereby adopted in accordance with the following:

(1) Salaries and Employee Benefits	-\$ 76,175-
(2) Services and Supplies	-466,400-
(3) Loan Redemption	-0-
(4) Fixed Assets	
(A) Land	-0-
(B) Structures and Improvements	-0-
(C) Equipment	-0-
(5) Expenditure Transfers	-0-
(6) Contingencies	-0-
(7) Position for Reserve Increases	<u>-0-</u>
 TOTAL BUDGET REQUIREMENTS	 <u>\$542,576-</u>

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

BE IT FURTHER RESOLVED that the preliminary budget be and is hereby adopted in accordance with the listed attachments which show in detail the approved appropriations, revenues and methods of financing.

PASSED AND ADOPTED THIS 18th day of June 2026, on a motion by _____ and seconded by _____ and the motion passes by the following vote:

YES: -
NO: -
ABSENT: -
ABSTAIN: -

APPROVED:

ATTEST:

Teresa Higgins, Chair
Board of Directors

Kathleen Stricklin, Secretary
Board of Directors

Fulton-El Camino Parks Maintenance & Recreation Improvement District (Assessment #2)
2201 Cottage Way Sacramento, CA 95825

RESOLUTION NO. – 2025/26-25

RESOLUTION OF THE BOARD OF DIRECTORS OF THE FULTON-EL CAMINO
MAINTENANCE AND RECREATION IMPROVEMENT ASSESSMENT DISTRICT
(ASSESSMENT # 2)
ADOPTING THE PRELIMINARY BUDGET FOR 2026-27

WHEREAS, hearings have been terminated during which time all additions and deletions to the preliminary budget for 2026-27 were made.

THEREFORE, IT IS HEREBY RESOLVED in accordance with Section 29089 of the Government Code, the preliminary budget for the Fiscal Year 2026-27 be and is hereby adopted in accordance with the following:

(1) Salaries and Employee Benefits	-\$113,240-
(2) Services and Supplies	-200,400-
(3) Loan Redemption	-0-
(4) Fixed Assets	
(A) Land	-0-
(B) Structures and Improvements	-1,200,000-
(C) Equipment	-0-
(D) Loan Redemption	-0-
(5) Transfer to Debt Service	-0-
(6) Contingencies	-0-
(7) Position for Reserve Increases	<u>-0-</u>
 TOTAL BUDGET REQUIREMENTS	 <u>\$1,513,640-</u>

BE IT FURTHER RESOLVED that the means of financing the expenditure program will be by monies derived from assessment district revenues.

BE IT FURTHER RESOLVED that the preliminary budget be and is hereby adopted in accordance with the listed attachments which show in detail the approved appropriations, revenues and methods of financing attached hereto and by reference made a part hereof.

PASSED AND ADOPTED THIS 18th day of June 2026, on a motion by Director Lavalley and seconded by Secretary Stricklin and the motion passes by the following vote:

YES: -
NO: -
ABSENT: -
ABSTAIN: -

APPROVED:

ATTEST:

Michael Seaman, Vice-Chair
Board of Directors

Kathleen Stricklin, Secretary
Board of Directors

Fulton-El Camino Recreation and Park District
2201 Cottage Way Sacramento, CA 95825

RESOLUTION NO. – 2025-2026-26

RESOLUTION OF THE BOARD OF DIRECTORS OF THE
FULTON-EL CAMINO RECREATION AND PARK DISTRICT
ADOPTING THE PRELIMINARY BUDGET FOR
DEBT SERVICE FUND 342C FOR 2026-2027

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

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

(1) Loan Redemption	-\$792,750-
(2) Expenditure Transfers	-0-
(3) Position for Reserve Increases	<u>-0-</u>
TOTAL BUDGET REQUIREMENTS	<u>-\$792,750-</u>

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

BE IT FURTHER RESOLVED that the preliminary budget be and is hereby adopted in accordance with the listed attachments which show in detail the approved appropriations, revenues and methods of financing attached hereto. and by reference made a part hereof.

PASSED AND ADOPTED THIS 18th day of June 2026, on a motion by _____ and seconded by _____. The motion passes with the following vote:

- YES: -
- NO: -
- ABSENT: -
- ABSTAIN: -

APPROVED:

Teresa Higgins, Chair
Board of Directors

ATTEST:

Kathleen Stricklin, Secretary
Board of Directors

Fulton-El Camino Recreation and Park District
2201 Cottage Way Sacramento, CA 95825

RESOLUTION NO. – 2025-2026-27

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
FULTON-EL CAMINO RECREATION AND PARK DISTRICT
ADOPTING THE PRELIMINARY BUDGET FOR CAPITAL PROJECTS FUND 342D
FOR FISCAL YEAR 2026-2027**

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

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

(2) Services and Supplies	-\$0-
(3) Other Charges	- 0-
(4) Fixed Assets	
(A) Structures and Improvements	-5,983,855-
(6) Position for Reserve Increases	-0-
TOTAL BUDGET REQUIREMENTS	<u><u>-\$5,983,855-</u></u>

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

BE IT FURTHER RESOLVED that the preliminary budget be and is hereby adopted in accordance with the listed attachments which show in detail the approved appropriations, revenues and methods of financing.

PASSED AND ADOPTED THIS 18th day of June 2026, on a motion by _____ and seconded by _____. The motion passes with the following vote:

- YES: -
- NO: -
- ABSENT: -
- ABSTAIN: -

APPROVED:

Teresa Higgins, Chair
Board of Directors

ATTEST:

Kathleen Stricklin, Secretary
Board of Directors



Preliminary Budget FYE: June 30, 2027

Board Approval:

Prelim. Budget - June 18, 2026

BOARD OF DIRECTORS:

Teresa Higgins, Chair
Michael Seaman, Vice Chair
Kathleen Stricklin, Secretary
Laura Lavalley, Director
Chris Fischer, Director

STAFF

Emily Ballus, General Manager
Mike Chahal, Chief Financial Officer

**Fulton-El Camino Recreation and Park District
Preliminary Operating & Capital Budget
Fiscal Year July 01, 2026 - June 30, 2027**

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**Fulton-El Camino Recreation and Park District
Combined Funds (Excluding Debt Service & Capital Projects)**

**Combined Funds 342A, 396A & 396B
2026/2027 Preliminary Operating & Capital Budget**

Summary

Fulton-El Camino Recreation and Park District
Statement of Income, Expenditures and Reserve Balance
Fiscal Year July 01, 2026 - June 30, 2027
(Combined Funds: 342A, 396A, & 396B)

	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Projected FY 25/26	Budget FY 26/27
<u>INCOME</u>					
Taxation:					
Assessment 1	\$437,938	\$451,955	\$466,287	\$473,053	\$482,041
Assessment 2	246,746	253,838	262,184	265,604	270,650
Taxes - General Fund	1,651,207	1,773,606	1,859,670	1,915,935	1,954,254
Measure Q Proceeds / Reimb.	-	-	-	135,025	-
Total Taxes	\$2,335,891	\$2,479,399	\$2,588,141	\$2,789,617	\$2,706,945
Earned Income:					
All Non-Tax Revenues*	933,813	1,074,915	471,661	373,166	509,523
Total Operating Income	\$3,269,704	\$3,554,315	\$3,059,802	\$3,162,783	\$3,216,468
<u>EXPENSES</u>					
Operating Expenses:					
Salaries and Employee Benefits**	\$1,823,563	\$1,957,663	\$1,632,827	\$1,466,010	\$1,563,047
Unfunded Pension Liability & Retiree Health	235,083	235,879	271,206	304,666	327,030
Services and Supplies	1,086,408	1,267,276	1,934,848	1,262,462	1,236,647
Loan Redemption	126,053	104,368	100,998	-	-
Total Operating Expenses	\$3,271,107	\$3,565,186	\$3,939,879	\$3,033,138	\$3,126,724
NET INCOME (LOSS) FROM OPERATIONS	(\$1,403)	(\$10,871)	(\$880,077)	\$129,645	\$89,744
CAPITAL RELATED ITEMS:					
Capital Related Grants and Other Income	\$0	\$451,230	\$599,212	\$206,289	\$1,200,000
Capital Outlay	(208,381)	(302,449)	(462,625)	(492,682)	(1,200,000)
Transfers In/Out PY Audit	-	-	-	-	-
Net Capital Investment	(\$208,381)	\$148,781	\$136,587	(\$286,393)	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	(\$209,784)	\$137,911	(\$743,489)	(\$156,748)	\$89,744
BEGINNING RESERVE BALANCE	1,124,764	914,980	1,052,891	309,402	152,654
ENDING RESERVE BALANCE	\$914,980	\$1,052,891	\$309,402	\$152,654	\$242,398

*The ERAF property tax shift started during the 1992-1993 fiscal year to help solve the State budget crisis. The ERAF I shifts property tax revenues, designated tax revenues, designated for special districts, to community colleges and schools K-12. The accumulated total property tax revenues shifted from FECRPD from the 1992-1993 fiscal year through the 2023-2024 fiscal year was **\$14,830,092**. The reduction for 2025-2026 has not been updated.*

Key Assumptions

* Includes Recreation Fees, Landscaping Services Fees, Water Rebilling Fees, Picnic Rentals and Misc Reimbursements (i.e. Measure Q, etc.)

** Salaries & Wages includes a 2.5% COLA increase for all full-time and year-round part-time staff.

Fulton-El Camino Recreation and Park District
Estimated Funding Revenue Summary
Fiscal Year July 01, 2026 - June 30, 2027
(Combined Funds: 342A, 396A, & 396B)

<u>FUNDING SOURCE</u>	<u>Account</u>	Budget 2025/2026	Projected 2025/2026	Budget 2026/2027
<i>PM & RI District Assessment #1</i>		\$460,090	\$473,053	\$482,041
<i>PM & RI District Assessment #2</i>		258,407	265,604	270,650
Taxes - Delinquent	9104, 9105	16,277	26,597	27,129
Taxes--Secured Roll	9101	1,597,458	1,659,591	1,692,783
Taxes--Unsecured Roll	9102	56,768	64,500	65,790
Taxes--Supplemental	9103	37,902	32,652	33,305
Taxes--Unitary	9106	27,068	29,241	29,826
Homeowners Property Subvention - HOPTER	9522	11,379	9,079	9,261
Miscellaneous Taxes	9110, 9120	48	83	85
Property Tax Pr Unsec	9130, 9140	813	1,232	1,257
RDA Dissolution Funds		19,827	24,388	24,876
Redevelopment Pass-Through		59,275	68,571	69,943
Measure Q - Bonds Proceeds / Reimb.		-	135,025	50,144
Total Tax Related Revenue		\$2,545,312	\$2,789,617	\$2,757,089
<u>Other Revenue</u>				
Interest Income	9410	\$28,002	(\$16,953)	\$1,702
Building Rentals	9429	126,650	130,750	130,750
In-Lieu Fees (Account 0088)	9529	-	-	-
Operating Transfer In	9569	32,801	32,801	-
Inter Governmental Aid - Relief	9569	-	-	-
Recreation Fees	9646	272,956	187,361	233,522
Water Resale*	9708	26,000	49,324	51,790
Vehicle Code Fines	9310	20,000	-	-
Law Enforcement Services	9697	195,000	-	-
Interest and Other Misc.	9790	24,102	-	-
2332, 2334, 2336 Edison	9429	36,000	-	-
Interfund Trans	9696	-	-	-
Misc. Fees	9649	-	22,684	41,615
Covid-19 Relief Funds	9595	-	-	-
Pool Rental	9646	-	-	-
Insurance Proceeds	9569	-	947	-
Interest Income	9410	-	-	-
Lease Property Use	9690	-	-	-
Other Grant Proceeds	9569	510,447	144,893	-
Total Other Revenue		1,271,957	574,491	459,379
TOTAL REVENUE		\$3,817,269	\$3,364,108	\$3,216,468

Fulton-El Camino Recreation and Park District
Expenditure Summary
Fiscal Year July 01, 2026 - June 30, 2027
(Combined Funds: 342A, 396A, & 396B)

EXPENDITURES*

		Budget	Projected	Prelim.
		2025/2026	2025/2026	Budget
				2026/2027
**	1100 Board of Directors	\$13,508	\$15,765	\$12,765
	2100 Management/Administration	185,966	167,971	187,602
	2300 Business and Financial	965,501	1,012,389	999,658
	2350 Measure Q GO Bonds	-	-	-
	2400 Facility Rentals	123,151	139,373	152,595
	3200 Playgrounds	80,324	50,432	49,804
	3300 Youth Sports	30,800	8,564	3,500
	3400 Adult Sports	59,260	36,649	27,572
	3500 Aquatics	202,215	135,737	202,051
	3600 Leisure Classes and Events	26,680	15,362	125
	3700 Special Events/Special Revenue	22,653	17,233	22,510
	3800 Senior Citizens/Community Services	19,622	16,390	8,096
	3900 Recreation General	41,956	66,134	62,383
	4200 Grounds Equipment and Maintenance	1,075,513	1,010,456	1,038,862
	4300 Building Maintenance and Security	104,933	85,985	93,508
	4400 Park Police	1,140,227	128,970	137,200
	4500 Pool Maintenance and Operation	88,050	62,502	63,000
	4600 Edison Properties	18,550	10,269	4,150
	3220 Load Redemption	101,003	-	-
	5100 Capital Equipment	-	-	-
	5100 Vehicles	-	-	-
	5102 Operating Transfer Out	-	-	-
	5103 Land Purchase/Energy Improvements	-	-	-
	5200 Capital Expenditures - Grants	610,447	492,682	1,200,000
	5200 Capital Expenditures	120,000	#REF!	#REF!
TOTAL EXPENDITURES		\$5,030,359	#REF!	#REF!

*See Appendix B for detailed expenditures and sources.

4,326,724

** Variances between Compass and FEC records are reconciled, however Reserve Balance is determined by the County

**Fulton-EI Camino Recreation and Park District
General Fund**

**General Fund 342A
2026/2027 Preliminary Operating & Capital Budget**

Summary

Fulton-El Camino Recreation and Park District
Statement of Income, Expenditures and Reserve Balance
Fiscal Year July 01, 2026 - June 30, 2027
(General Fund 342A)

	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Projected FY 25/26	Budget FY 26/27
<u>INCOME</u>					
Taxation:					
Taxes - General Fund	\$1,651,207	\$1,773,606	\$1,859,670	\$1,915,935	\$1,954,254
Measure Q Proceeds / Reimb.	-	-	-	11,205	-
Earned Income:					
All Non-Tax Revenues *	844,556	981,090	400,345	325,994	389,272
Total Operating Income	\$2,495,763	\$2,754,696	\$2,260,015	\$2,253,134	\$2,343,525
<u>EXPENSES</u>					
Operating Expenses:					
Salaries and Employee Benefits	\$1,622,272	\$1,798,778	\$1,587,791	1,288,713	\$1,373,632
Unfunded Pension Liability & Retiree Health	235,083	235,879	271,206	304,666	327,030
Services and Supplies	630,465	612,928	1,279,157	571,582	569,846
Loan Redemption	13,259	-	-	-	-
Total Operating Expenses	\$2,501,079	\$2,647,585	\$3,138,154	\$2,164,961	\$2,270,509
NET INCOME (LOSS) FROM OPERATIONS	(\$5,316)	\$107,111	(\$878,139)	\$88,173	\$73,016
CAPITAL RELATED ITEMS:					
Grants and Other **	\$0	\$0	\$75,000	\$0	\$0
Capital Outlay	(181,481)	(55,552)	-	-	-
Grant Expenditures / Transfers In PY Audit	-	-	-	32,801	-
Net Capital Investment ***	(\$181,481)	(\$55,552)	\$75,000	\$32,801	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	(\$186,797)	\$51,559	(\$803,139)	\$120,974	\$73,016
BEGINNING RESERVE BALANCE	876,845	690,046	741,604	(61,524)	59,450
ENDING RESERVE BALANCE *	\$690,046	\$741,604	(\$61,524)	\$59,450	\$132,466

* Includes Recreation Fees, Landscaping Services Fees, Vehicle Code Fines, Picnic & Hall Rentals and Misc Reimbursements

** Grants & Others of \$32,801 is a transfer from Fund 396B for grant reimbursement which was originally recorded on Fund 396B in error in the p/y.

Fulton-El Camino Recreation and Park District
Estimated Revenue Summary
Fiscal Year July 01, 2026 - June 30, 2027
(General Fund 342A)

<u>REVENUE</u>	<u>Account</u>	Budget 2025/2026	Projected 2025/2026	Prelim. Budget 2026/2027
Taxes - Delinquent	9104, 9105	\$17,962	26,597	\$27,129
Taxes--Secured Roll	9101	1,663,378	1,659,591	1,692,783
Taxes--Unsecured Roll	9102	62,247	64,500	65,790
Taxes--Supplemental	9103	36,567	32,652	33,305
Taxes--Unitary	9106	29,817	29,241	29,826
Homeowners Property Subvention - HOPTER	9522	11,153	9,079	9,261
Miscellaneous Taxes	9110, 9120	201	83	85
Property Tax Pr Unsec	9130, 9140	1,232	1,232	1,257
RDA Dissolution Funds	9196	24,388	24,388	24,876
Redevelopment Pass Through	9533	68,571	68,571	69,943
Measure Q Proceeds / Reimb.		11,458	11,205	-
Total Tax Related Revenue		\$1,926,975	\$1,927,140	\$1,954,254
		\$1,915,517	1,915,935	
<u>Other Revenue</u>				
Building Rentals	9429	\$130,750	130,750	130,750
In-Lieu Fees (Account 0088)	9529	-	-	-
Inter Governmental Aid (Grants)	9569	-	-	-
Inter Governmental Aid - Relief	9569	32,801	32,801	-
Recreation Fees	9646	237,060	187,361	233,522
Interest Income	9410	7,200	(14,801)	-
Water Resale*	9708	-	-	-
Vehicle Code Fines	9310	-	-	-
Law Enforcement Services	9697	-	-	-
Misc. Other	9790	9,500	22,684	25,000
Land Purchase	9872	-	-	-
Energy Improvements	9872	-	-	-
Lease Property Use	9690	-	-	-
Cash Overages	9710	-	-	-
*1/2 share of the Cottage water is rebilled to San Juan Unified School District - Moved to 396A				
Total Other Revenue		417,311	358,795	\$389,272
TOTAL REVENUE		\$2,344,286	\$2,285,935	\$2,343,525

**Fulton-El Camino Recreation and Park District
Expenditure Summary
Fiscal Year July 01, 2026 - June 30, 2027
(General Fund 342A)**

EXPENDITURES*

		Budget 2025/2026	Projected 2025/2026	Prelim. Budget 2026/2027	Projected Salaries 2026/2027
1100	Board of Directors	\$15,923	\$15,765	\$12,765	10,765
2100	Management/Administration	181,316	\$167,971	\$187,602	155,210
2300	Business and Financial	944,301	988,453	986,908	714,867
2350	Measure Q GO Bonds	25,000	25,000	-	-
2400	Facility Rentals	136,286	139,373	152,595	132,008
3200	Playgrounds	50,780	50,432	49,804	43,252
3300	Youth Sports	11,980	8,564	3,500	5,000
3400	Adult Sports	37,185	36,649	27,572	21,919
3500	Aquatics	181,183	135,737	202,051	120,916
3600	Leisure Classes and Events	23,878	15,362	125	14,895
3700	Special Events/Special Revenue	25,610	17,233	22,510	1,344
3800	Senior Citizens/Community Services	19,849	16,390	8,096	15,847
3900	Recreation General	74,943	66,134	62,383	14,895
4200	Grounds Equipment and Maintenance	309,033	266,944	323,891	265,789
4300	Building Maintenance and Security	82,036	85,985	93,508	62,038
4400	Park Safety	123,561	128,970	137,200	14,634
TOTAL EXPENDITURES		\$2,242,864	\$2,164,961	\$2,270,509	1,593,379

*See Appendix B for detailed expenditures and sources.

** Variances between Compass and FEC records are reconciled, however Reserve Balance is determined by the County

**General Fund - Fund 342A
Board Of Directors: 1100**

**1000
Board of Directors**

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2026/2027**

**COST CENTER 1100 - BOARD OF DIRECTORS
Cost Center: 9349342110**

PROGRAM DESCRIPTION: Representation of the residents of the District through active participation in the policy making process of the agency. The Board of Directors meets monthly and provides for four special meetings during the year. One of these meetings is for an annual park tour. Responsible for approval of all expenditures, reports, the preliminary and final budget, and the recommendations of present and long range projects. They also act within other capabilities as prescribed by the Public Resources Code.

G/L CODE	SALARIES & BENEFITS	BUDGET FY 25-26	PROJECTED FY 25-26	BUDGET FY 26-27
10122000	Board Member Salaries	\$10,000	\$10,000	\$10,000
10122000	Social Security/Medicare	765	765	765
10123000	Group Insurance/LT	-	-	-
10121000	PARS Retirement	-	-	-
10121000	PERS Retirement	-	-	-
10124000	Worker's Comp	-	-	-
10125000	Unemployment	158	-	-
	TOTAL SALARIES & BENEFITS	\$10,923	\$10,765	\$10,765
G/L CODE				
20202900	Conference and/or Official Mtg Exp.*	\$3,000	\$3,000	\$0
20206100	Membership	0	0	0
20281700	Election Services (General)	2,000	2,000	2,000
	TOTAL SERVICES & SUPPLIES	\$5,000	\$5,000	\$2,000
	IMPACT TO GENERAL FUND	(\$15,923)	(\$15,765)	(\$12,765)

1111 Board Member stipend of \$100/meeting and 5 BM for combined 100 meetings.
2029 Conference and/or Official Mtg Exp. - Board Mtg. Video Contract w/Granicus.

**General Fund - Fund 342A
Administration: 2100 - 2300**

**Fulton-EI Camino Recreation and Park District
Operating Budget - FY 2026/2027**

**COST CENTER 2100 - GENERAL MANAGER
Cost Center: 9349342210**

PROGRAM DESCRIPTION: Performance of the management functions of the district as outlined in the District Policy Manual. Analyze, develop and recommend policies and projects to meet planning goals; establish performance criteria for goals and audit programs continually. Evaluate and modify methods and concepts to keep pace with viable community need/prepare budget and methods of fiscal control. Manage Assessment Districts and

		BUDGET FY 25-26	PROJECTED FY 25-26	BUDGET FY 26-27
G/L CODE	SALARIES & BENEFITS			
10111000	Full- Time Salaries	\$118,725	\$118,725	\$130,000
10114300	Allowances	3,600	3,600	3,600
10122000	Social Security/Medicare	9,082	9,082	10,220
10123000	Group Insurance / LT	13,597	13,691	14,379
10121000	PERS Retirement	9,450	-	10,400
10125000	Unemployment	112	112	116
	TOTAL SALARIES & BENEFITS	\$154,566	\$145,210	\$168,715
G/L CODE	SERVICES & SUPPLIES			
20202900	Official Meeting Expense*	\$450	\$105	450
20203100	Business Travel	2,500	0	1,937
20203500	Education/Training***	3,000	1,997	1,000
20203800	Employee Recognition/Meetings	4,000	3,858	2,500
20206100	Memberships****	14,800	14,800	13,000
20255100	Planning Services*****	2,000	2,000	-
	TOTAL SERVICES & SUPPLIES	\$26,750	\$22,761	\$18,887
	IMPACT TO GENERAL FUND	(\$181,316)	(\$167,971)	(\$187,602)
20202900	Official Meeting Expense*		2061 Memberships****	
	Community Meetings	\$150	Rotary Club of Arden Arcade	\$1,500
	Parking, Misc. Mtgs	300	CPRS	250
20202900	Total	\$450	CARPD Memership - District	3,250
			CSDA Membership - District	9,500
20203500	Education/Training***		CPRS Membership - District	750
	CARPD Annual Meeting	\$250	Greater Arden Chamber of Comm.	150
	CSDA Legislation Days	250	LAFCO	400
	CSDA Conference	250		<u>\$15,800</u>
	CSDA GM Training	250		
		1,000		

**Fulton-EI Camino Recreation and Park District
Operating Budget - FY 2026/2027**

**COST CENTER 2300 - BUSINESS AND FINANCIAL
Cost Center: 9349342230**

PROGRAM DESCRIPTION: Preparation of the Board Agenda; index and file all official and district records; provide clerical and financial services to all departments; process all claims and payrolls and present for payment. Perform all record and bookkeeping functions and prepare the financial reports.

G/L CODE	SALARIES & BENEFITS	BUDGET FY 25-26	PROJECTED FY 25-26	BUDGET FY 26-27
10111000	Full-Time Salaries*	\$192,686	\$196,318	\$202,710
10111000	Part-Time Salaries	-	3,500	-
10122000	Social Security/Medicare	14,740	15,069	17,308
10123000	Group Insurance/LT	50,946	66,623	62,887
10123000	Group Insurance Disab. Ins.	6,900	6,229	6,662
10123000	Group Insurance Retiree	69,180	62,977	69,930
10121000	PARS Retirement	-	131	-
10121000	PERS Retirement	15,338	15,627	18,100
10121000	Calpers Unfunded Liability	241,398	241,689	257,100
10124000	Worker's Comp	91,402	106,402	71,209
10125000	Unemployment	302	302	347
	TOTAL SALARIES & BENEFITS	\$682,892	\$714,867	\$706,253
G/L CODE	SERVICES & SUPPLIES			
20203100	Business Travel	\$1,000	\$1,351	\$1,100
20203500	Education and Training	1,500	179	1,500
20205100	Insurance/Liability - Liability	79,259	79,259	75,000
20207600	Office Supplies	7,500	5,993	6,000
20208100	Postage-Postage Meter	750	50	750
20208500	Printing Services (Commercial)	600	-	600
20219700	Telephone**	10,250	15,595	12,120
20226100	Office Equipment Maintenance	750	209	750
20227500	Rents/Leases of Equipment - Printer	6,301	4,849	6,301
20250500	Auditor	12,500	15,500	18,000
20250700	Property Tax Collection Fees	21,000	20,154	21,000
20253100	Legal Services	50,000	60,000	25,000
20255100	Planning Services	-	-	-
20259100	Other Professional Services****	45,023	17,736	76,035
20281100	Data Processing***	17,476	17,836	16,961
20281300	BOE Sales Tax Audit	-	-	-
20285200	Recreational Supplies	-	-	-
20289800	Other Operating Expenses - Supplies	7,500	33,625	15,000
20291500	Compass Cost*****	-	1,250	4,539
20298703	LND LN Charges - ACP			
	TOTAL SERVICES & SUPPLIES	\$261,409	\$273,586	\$280,655
	IMPACT TO GENERAL FUND	(\$944,301)	(\$988,453)	(\$986,908)

1110 Staffing*: MC & DB @ 100%, & RR @ 70%.

		2591 Other Professional Services****	
2197 Telephone**		ITS	\$27,785
Telelink	4,800	Govinvest	-
Tmobile	5,520	Misc. - Drug Tests, physicals	750
ATT	1,800	GASB 68	1,250
Round to \$10,000	12120	GASB 75	1,250
2811 Data Processing***		GOB Survey	15,000
Sportsman	4,000	Granicus	30,000
Stenote AI -Board Min.	240		76,035
Streamline	4,750	2915 Compass*****	
Adobe Inc. - PDF Subscripti	2,663	2 Compass Lmt User License	2,595
Archive.net	4,500	2 Compass Connection Fees	1,944
2811 Total	16153		4,539

General Fund - Fund 342A
Recreation Services: 2400, 3200 - 3900

**Fulton-EI Camino Recreation and Park District
Operating Budget - FY 2026/2027**

**COST CENTER 2400 - FACILITY & PICNIC RENTALS
Cost Center: 9349342240**

PROGRAM DESCRIPTION: Maintain Conzelmann before/after outside rental events, monitor picnic areas, service for special events (set up equipment, pick up refuse).

COST CENTER	REVENUE	BUDGET FY 25-26	PROJECTED FY 25-26	BUDGET FY 26-27
9349342241	Hall Rental	\$112,000	112,000	\$112,000
9349342242	Picnic Area Rental	18,750	18,750	18,750
	TOTAL REVENUE	\$130,750	\$130,750	\$130,750
	SALARIES & BENEFITS			
G/L CODE	Full- Time Salaries	\$67,664	\$68,658	\$71,902
10111000	Part- Time Salaries	18,782	13,493	19,159
10114300	Cell Phone Reimbursement	-	-	-
10122000	Social Security/Medicare	5,449	5,951	6,280
10123000	Group Insurance / LT	26,795	35,405	36,907
10121000	PARS Retirement	704	506	718
10121000	PERS Retirement	6,355	7,589	8,003
10124000	Worker's Comp	-	-	-
10125000	Unemployment	347	406	347
	TOTAL SALARIES & BENEFITS	\$126,096	\$132,008	\$143,314
	SERVICES & SUPPLIES			
G/L CODE	Insurance (HUB)	\$3,840	\$1,531	\$2,500
20205100	Hardware and Tools	-	-	-
20222600	Memberships	-	384	384
20206100	Rent/Leases Equipment	-	-	-
20227500	Personnel Equipment	-	-	-
20231400	Recreational Supplies	-	1,050	1,197
20285200	Other Operating Expenses - Supplies	3,500	1,500	2,000
20289800	Other Operating Expenses - Services	2,850	2,900	3,200
20289900	TOTAL SERVICES & SUPPLIES	\$10,190	\$7,365	\$9,281
	IMPACT TO GENERAL FUND	(\$5,536)	(\$8,623)	(\$21,845)

1110 Full-Time & Part-Time Salaries*
Staffing: JD @ 60%, MJ @ 50%, & 2 Event Staff for Total 1,080 hrs or .52 FTE

**Fulton-El Camino Recreation and Park District
Operating Budget - FY 2026/2027**

**COST CENTER 3200 -YOUTH PROGRAMS
Cost Center: 9349342320**

PROGRAM DESCRIPTION: Designed to provide supervised recreational youth programs for ages 6-12. Activities include games, arts and crafts, educational enrichment, homework help, kindergarten prep, nature study, development of social skills, and field trips. Partners with San Juan School District to provide recreation leaders at the Elementary, Middle, and High Schools.

COST CENTER	REVENUE	BUDGET FY 25-26	PROJECTED FY 25-26	BUDGET FY 26-27
9349342321	Adventure Club	\$49,500	\$38,000	\$41,500
	TOTAL REVENUE	\$49,500	\$38,000	\$41,500
G/L CODE	SALARIES & BENEFITS			
10111000	Full-Time Salaries*	\$14,482	\$14,895	\$15,692
10111000	Part- Time Salaries	25,393	26,591	28,182
10122000	Social Security/Medicare	1,476	332	409
10123000	Group Insurance / LT	2,895	-	-
10121000	PARS Retirement	952	997	1,057
10121000	PERS Retirement	1,153	-	-
10124000	Worker's Comp	-	-	-
10125000	Unemployment	429	437	465
	TOTAL SALARIES & BENEFITS	\$46,780	\$43,252	\$45,804
G/L CODE	SERVICES & SUPPLIES - 2852			
20285200	Adventure Club	\$4,000	\$7,180	\$4,000
	TOTAL SERVICES & SUPPLIES	\$4,000	\$7,180	\$4,000
	IMPACT TO GENERAL FUND	(\$1,280)	(\$12,432)	(\$8,304)

1110 Full & Part-Time Salaries*

Staffing: RR @ 20%, & 11 Part-Time Seasonal Staff for total 1,485 hrs equal ~ .71 FTE

**Fulton-EI Camino Recreation and Park District
Operating Budget - FY 2026/2027**

**COST CENTER 3300 - YOUTH SPORTS
Cost Center: 9349342330**

PROGRAM DESCRIPTION: Recreational team play and individual instructional activities for children and teens to enhance athletic development and enjoyment of free time.

COST CENTER	REVENUE	BUDGET FY 25-26	PROJECTED FY 25-26	BUDGET FY 26-27
9349342334	FEC Little League - 3304	\$7,000	\$4,649	\$6,000
9349342333	Youth Soccer/Futsal - 3333	-	-	-
	TOTAL REVENUE	\$7,000	\$4,649	\$6,000
G/L CODE	SALARIES & BENEFITS			
10111000	Full-Time Salaries	\$3,633	\$4,241	\$0
10111000	Part- Time Salaries	-	759	-
10122000	Social Security/Medicare	278	-	-
10123000	Group Insurance / LT	4,079	-	-
10121000	PARS Retirement	-	-	-
10121000	PERS Retirement	457	-	-
10124000	Worker's Comp	-	-	-
10125000	Unemployment	33	-	-
	TOTAL SALARIES & BENEFITS	\$8,480	\$5,000	\$0
G/L CODE	SERVICES & SUPPLIES - 2852			
20285200	FEC Little League	\$3,500	\$3,564	\$3,500
20285200	Youth Soccer/Futsal	-	-	-
	TOTAL SERVICES & SUPPLIES	\$3,500	\$3,564	\$3,500
	IMPACT TO GENERAL FUND	(\$4,980)	(\$3,915)	\$2,500

**Fulton-EI Camino Recreation and Park District
Operating Budget - FY 2026/2027**

**COST CENTER 3400 - ADULT SPORTS
Cost Center: 9349342340**

PROGRAM DESCRIPTION: Competitive and recreational team and spectator sports with the emphasis on enjoyment of available time. Inclusion of league and tournament play to accommodate adults and special interest groups. Sports

COST CENTER	REVENUE	BUDGET FY 25-26	PROJECTED FY 25-26	BUDGET FY 26-27
9349342344	Adult Soccer/Futsal - 3404	\$0	\$0	\$0
9349342345	Adult Softball - 3405	15,750	20,133	21,140
9349342243	Athletic Field Rental - 2403	45,900	44,663	49,130
9349342346	Used Softball Sales - 3444	60	-	-
	TOTAL REVENUE	\$61,710	\$64,797	\$70,270
G/L CODE	SALARIES & BENEFITS			
10111000	Full-Time Salaries*	\$4,844	\$10,590	\$0
10111000	Part- Time Salaries	10,481	2,592	10,692
10122000	Social Security/Medicare	522	1,491	155
10123000	Group Insurance / LT	5,439	5,565	-
10121000	PARS Retirement	393	97	401
10121000	PERS Retirement	609	1,554	-
10124000	Worker's Comp	-	-	-
10125000	Unemployment	157	30	116
	TOTAL SALARIES & BENEFITS	\$22,445	\$21,919	\$11,363
G/L CODE	SERVICES & SUPPLIES - 2852			
20285200	Adult Soccer/Futsal	\$100	\$0	\$0
20285200	Adult Softball	12,440	10,962	12,440
20285200	Coed Volleyball	-	-	-
20285200	Basketball	500	-	-
20285200	Athletic Field Rental	1,700	3,769	3,769
	TOTAL SERVICES & SUPPLIES	\$14,740	\$14,730	\$16,209
	IMPACT TO GENERAL FUND	\$24,525	\$28,147	\$42,698

1110 Staffing: 1 Event Staff @475 hrs or .23 Ftre

**Fulton-EI Camino Recreation and Park District
Operating Budget - FY 2026/2027**

**COST CENTER 3500 - AQUATICS
Cost Center: 9349342350**

PROGRAM DESCRIPTION: Designed to provide aquatic recreational and educational services to all ages through team-based programs, water safety instruction, and public access to the community pool.

		<u>BUDGET</u>	<u>PROJECTED</u>	<u>BUDGET</u>
		<u>FY 25-26</u>	<u>FY 25-26</u>	<u>FY 26-27</u>
COST CENTER	REVENUE			
9349342351	Pool Rentals - 3501	\$18,000	\$10,193	\$18,000
9349342353	Swim Team - 3503	50,000	49,906	50,000
9349342357	Lifeguard Training Class - 3507	2,000	-	2,000
9349342355	Dive In Movies - 3525	-	-	200
9349342352	Swim Lessons - 3530	25,000	7,182	25,000
9349342354	Public Swim - 3551	7,000	5,471	7,000
9349342869	Red Cross Classes - 3694	900	-	900
	TOTAL REVENUE	<u>\$102,900</u>	<u>\$72,751</u>	<u>\$103,100</u>
G/L CODE	SALARIES & BENEFITS			
10111000	Full-Time Salaries	\$38,305	\$27,361	\$67,307
10111000	Part- Time Salaries	113,810	76,488	81,081
10122000	Social Security/Medicare	4,580	3,792	6,325
10123000	Group Insurance / LT	7,932	9,351	28,758
10121000	PARS Retirement	4,268	2,661	3,041
10121000	PERS Retirement	3,049	286	5,385
10124000	Worker's Comp	-	-	-
10125000	Unemployment	1,539	978	1,455
	TOTAL SALARIES & BENEFITS	<u>\$173,483</u>	<u>\$120,916</u>	<u>\$193,351</u>
G/L CODE	SERVICES & SUPPLIES - 2852			
20285200	Pool Rentals	\$1,000	\$1,903	\$2,000
20285200	Swim Team	1,500	801	1,500
20285200	Lifeguard Training Class	800	3,053	800
20285200	Dive In Movies	-	-	500
20285200	Swim Lessons	1,000	-	-
20285200	Cottage Pool/Passes	300	1,358	300
20285200	Inservice/Training	1,200	-	1,200
20285200	Pool Staff uniforms	1,000	7,112	1,500
20285200	Red Cross Classes	900	594	900
	TOTAL SERVICES & SUPPLIES	<u>\$7,700</u>	<u>\$14,820</u>	<u>\$8,700</u>
	IMPACT TO GENERAL FUND	<u>(\$78,283)</u>	<u>(\$62,986)</u>	<u>(\$98,951)</u>

1110 Staffing: Aquatics Manager @ 100%. PT Seasonal Staff @ 4,215 hrs or 2.03 FTE's.

General Note: Aquatics Program Costs are not fully reflected above. Please refer to Fund 396A Program 4500 fo

**Fulton-EI Camino Recreation and Park District
Operating Budget - FY 2026/2027**

**UNIT 3600 - LEISURE CLASSES
Cost Center: 9349342360**

ing, and physical activity for people of all ages. Classes may be taught by FEC staff and private contractors with the D

COST CENTER	REVENUE	BUDGET FY 25-26	PROJECTED FY 25-26	BUDGET FY 26-27
9349342368	Yoga - 3677	\$900	\$546	\$750
9349342869	Red Cross Classes - 3694	-	-	-
	TOTAL REVENUE	\$900	\$546	\$750
G/L CODE	SALARIES & BENEFITS			
10111000	Full-Time Salaries*	\$14,482	\$14,895	\$0
10111000	Part- Time Salaries	-	-	-
10122000	Social Security/Medicare	1,108	-	-
10123000	Group Insurance / LT	6,665	-	-
10121000	PARS Retirement	-	-	-
10121000	PERS Retirement	1,476	-	-
10124000	Worker's Comp	-	-	-
10125000	Unemployment	22	-	-
	TOTAL SALARIES & BENEFITS	\$23,753	\$14,895	\$0
G/L CODE	SERVICES & SUPPLIES - 2852			
20285200	Youth Martial Arts	-	-	-
20285200	Youth Ballet/Gymnastics	-	-	-
20285200	Gymnastics	-	-	-
20285200	Self Defense	-	-	-
20285200	Kung Fu	-	-	-
20285200	Yoga	\$125	\$467	\$125
20285200	Red Cross Classes	-	-	-
	TOTAL SERVICES & SUPPLIES	\$125	\$467	\$125
	IMPACT TO GENERAL FUND	(\$22,978)	(\$14,816)	\$625

**Fulton-EI Camino Recreation and Park District
Operating Budget - FY 2026/2027**

**UNIT 3700 - SPECIAL EVENTS
Cost Center: 9349342370**

PROGRAM DESCRIPTION: Events sponsored or co-sponsored of a special nature that result in a single community event or activity series. Special District-wide revenue programs applied to entire Recreation Division.

COST CENTER	REVENUE	BUDGET FY 25-26	PROJECTED FY 25-26	BUDGET FY 26-27
9349342373	Spring Event - 3703	\$1,250	-	\$1,250
9349342375	Fishing Derby/Clinics - 3705	925	1,552	1,552
9349342376	Friends of FEC Fundraisers - 3706	5,200	2,918	5,000
9349342371	Creepy Crawly Halloween - 3714	500	500	500
9349342374	Community Yard Sale - 3715	1,250	1,098	1,250
9349342379	Breakfast with Santa - 3720	1,050	-	-
9349342372	Festival of Lights/Tree L - 3722	200	-	200
9349342377	Fourth of July Pool Party - 3727	375	-	200
9349342378	E-Waste - 3228	100	89	100
9349342381	Theater Events - 3730	1,350	-	1,350
	TOTAL REVENUE	\$12,200	\$6,158	\$11,402
G/L CODE	SALARIES & BENEFITS			
10111000	Full-Time Salaries*	-	-	
10111000	Part- Time Salaries	7,435	1,344	3,916
10122000	Social Security/Medicare	108	-	57
10121000	PARS Retirement	279	-	147
10125000	Unemployment	73	-	65
	TOTAL SALARIES & BENEFITS	\$7,895	\$1,344	\$4,184
G/L CODE	SERVICES & SUPPLIES - 2852			
20285200	Spring Event	\$1,200	\$1,009	\$1,200
20285200	Fishing Derby/Clinics	795	1,097	1,097
20285200	Friends of FEC Fundraisers	1,245	5,343	5,343
20285200	Creepy Crawly Halloween	11,500	7,739	8,500
20285200	Community Yard Sale	150	-	150
20285200	Breakfast with Santa	790	-	-
20285200	Festival of Lights/Tree Lighting	600	523	600
20285200	Fourth of July Pool Party	275	90	275
20285200	E-Waste	100	87	100
20285200	Theater Events	1,060	-	1,060
	TOTAL SERVICES & SUPPLIES	\$17,715	\$15,889	18,326
	IMPACT TO GENERAL FUND	(\$13,410)	(\$11,075)	(\$11,108)

1110 Staffing: 2 Part-Time Event Staff for a total of @ 200 hrs.

**Fulton-EI Camino Recreation and Park District
Operating Budget - FY 2026/2027**

**UNIT 3800 - Senior and Teens Programs
Cost Center: 9349342380**

PROGRAM DESCRIPTION: Designed to provide community service programs to specific groups and populations. This includes clubs and outreach programs lead by community members and/or District staff.

		<u>BUDGET</u> <u>FY 25-26</u>	<u>PROJECTED</u> <u>FY 25-26</u>	<u>BUDGET</u> <u>FY 26-27</u>
COST CENTER	REVENUE			
9349342383	Cottage Senior Club - 3803	\$350	\$461	\$500
9349342382	Teen Activities - 3820	-	-	-
	TOTAL REVENUE	<u>\$350</u>	<u>\$461</u>	<u>\$500</u>
G/L CODE	SALARIES & BENEFITS			
10111000	Full-Time Salaries*	\$15,681	\$15,847	\$7,846
10111000	Part- Time Salaries	-	-	-
10122000	Social Security/Medicare	1,200	-	-
10123000	Group Insurance / LT	1,448	-	-
10121000	PARS Retirement	-	-	-
10121000	PERS Retirement	1,248	-	-
10124000	Worker's Comp	-	-	-
10125000	Unemployment	22	-	-
	TOTAL SALARIES & BENEFITS	<u>\$19,599</u>	<u>\$15,847</u>	<u>\$7,846</u>
G/L CODE	SERVICES & SUPPLIES - 2852			
20285200	Services & Supplies	\$250	\$543	\$250
	TOTAL SERVICES & SUPPLIES	<u>\$250</u>	<u>\$543</u>	<u>\$250</u>
	IMPACT TO GENERAL FUND	<u>(\$19,499)</u>	<u>(\$15,929)</u>	<u>(\$7,596)</u>
1110	Staffing: RR @ 10%.			

**Fulton-EI Camino Recreation and Park District
Operating Budget - FY 2026/2027**

**UNIT 3900 - Recreation/General
Cost Center: 9349342390**

PROGRAM DESCRIPTION: To provide general support of all recreation, aquatic, and community service programs.

		<u>BUDGET FY 25-26</u>	<u>PROJECTED FY 25-26</u>	<u>BUDGET FY 26-27</u>
COST CENTER	REVENUE			
9349342390	Brochure - 3903	\$2,500	\$0	\$0
	TOTAL REVENUE	<u>\$2,500</u>	<u>\$0</u>	<u>\$0</u>
G/L CODE	SALARIES & BENEFITS			
10111000	Full-Time Salaries*	\$14,482	\$14,895	\$31,383
10122000	Social Security/Medicare	1,108	-	-
10123000	Group Insurance / LT	6,665	-	-
10121000	PERS Retirement	1,476	-	-
10125000	Unemployment	22	-	-
	TOTAL SALARIES & BENEFITS	<u>\$23,753</u>	<u>\$14,895</u>	<u>\$31,383</u>
G/L CODE	SERVICES & SUPPLIES			
20200500	Advertising	\$31,500	\$47,846	\$20,000
20208100	Postage - 3904	5,460	-	2,500
20208500	Printing Services - 3903	12,000	2,909	8,000
20285200	Recreation Supplies	2,230	484	500
	TOTAL SERVICES & SUPPLIES	<u>\$51,190</u>	<u>\$51,239</u>	<u>\$31,000</u>
	 IMPACT TO GENERAL FUND	 <u>(\$72,443)</u>	 <u>(\$66,134)</u>	 <u>(\$62,383)</u>
10111000	Staffing: JD @ 40%.			
20200500				

General Fund - Fund 342A
Park & Facility Operations: 4200 - 4400

**Fulton-EI Camino Recreation and Park District
Operating Budget - FY 2026/2027**

**UNIT 4200 - MAINTENANCE
Cost Center: 9349342420**

PROGRAM DESCRIPTION: Maintenance of park structures; care of turf and plants; maintenance of pathways and roadways; service for special events; regular repair and maintenance schedules for painting, carpentry and minor

G/L CODE	SALARIES & BENEFITS	BUDGET FY 25-26	PROJECTED FY 25-26	BUDGET FY 26-27
10111000	Full-Time Salaries*	\$207,873	\$206,631	\$208,402
10111000	Part- Time Salaries	-	-	-
10122000	Social Security/Medicare	15,902	15,749	16,543
10123000	Group Insurance / LT	64,529	21,942	80,155
10121000	PARS Retirement	-	-	-
10121000	PERS Retirement	16,715	20,913	17,300
10125000	Unemployment	414	552	347
	TOTALSALARIES & BENEFITS	\$305,433	\$265,789	322,747
G/L CODE	SERVICES & SUPPLIES			
20202900	Business Meeting Expense	\$100	\$0	\$100
20203100	Business Travel	3,000	111	-
20206100	Memberships	500	1,044	1,044
20210300	Agric./Hort. Services	-	-	-
20210400	Agric./Hort. Supplies	-	-	-
20213100	Electrical Maintenance Services	-	-	-
20213200	Electrical Maintenance Supplies	-	-	-
20214200	Land Improvement Maint Svc	-	-	-
20215100	Mechanical System Service	-	-	-
20215200	Mechanical System Supplies	-	-	-
20216200	Painting Supplies	-	-	-
20216700	Plumbing Maintenance Svc	-	-	-
20216800	Plumbing Maintenance Supplies	-	-	-
20219700	Telephone	-	-	-
20220500	Automotive Maint. Service	-	-	-
20231400	Personal Equipment	-	-	-
20259100	Professional Services**	-	-	-
20285200	Recreation Supplies	-	-	-
	TOTAL SERVICES & SUPPLIES	\$3,600	\$1,155	\$1,144
	IMPACT TO GENERAL FUND	(\$309,033)	(\$266,944)	(\$323,891)

10111000 Staffing FT: RH @ 50%, DP @ 90%, CL & MW @ 100%.

20259100 ABM: AC Maint. at Cottage & Howe of \$588 & \$1,305 per Quarter; plus misc expenses of \$

**Fulton-EI Camino Recreation and Park District
Operating Budget - FY 2026/2027**

**UNIT 4300 - BUILDING MAINTENANCE
Cost Center: 9349342430**

PROGRAM DESCRIPTION: Maintain custodial and security services for facilities in Howe and Cottage Park, set up services for programs within facilities; unlock and lock up for all programs within facilities; regular repair and maintenance schedules for painting, carpentry, and minor electrical repairs.

G/L CODE	SALARIES & BENEFITS	BUDGET FY 25-26	PROJECTED FY 25-26	BUDGET FY 26-27
10111000	Full-Time Salaries*	\$39,899	\$41,516	\$32,673
10122000	Social Security/Medicare	3,052	3,176	3,799
10123000	Group Insurance / LT	8,981	13,355	14,379
10121000	PERS Retirement	3,176	3,856	3,972
10125000	Unemployment	78	134	116
	TOTAL SALARIES & BENEFITS	\$55,186	\$62,038	\$54,938
G/L CODE	SERVICES & SUPPLIES			
20211100	Building Maintenance Services	\$5,000	\$5,801	\$6,000
20211200	Building Maintenance Supplies	-	-	-
20213100	Electrical Maintenance Services	-	-	-
20213200	Electrical Maintenance Supplies	-	-	-
20215100	Mechanical Systems Maint. Services	-	-	-
20215200	Mechanical Systems Maint. Supplies	-	-	-
20216700	Plumbing Maintenance Services (Roto Rooter)	-	-	-
20216800	Plumbing Maintenance Supplies	-	-	-
20222600	Hardware and Tools	150	-	150
20227500	Rent/Leases Equipment	-	-	-
20232200	Custodial Supplies	16,500	9,500	10,000
20259100	Other Professional Service (Bldg Alarm)	5,000	7,000	22,220
20289800	Other Operating Expenses - Supplies	200	484	200
20289900	Other Operating Expenses - Services	-	1,162	-
	TOTAL SERVICES & SUPPLIES	\$26,850	\$23,947	\$38,570
	IMPACT TO GENERAL FUND	(\$82,036)	(\$85,985)	(\$93,508)

10111000 Staffing: MJ @ 50%, & DP @ 10%.
 20259100 Other Professional Service - Includes Bldg Alarm and Nelson Cleaning Custodial Contract of \$16,2

**Fulton-EI Camino Recreation and Park District
Operating Budget - FY 2026/2027**

**UNIT 4400 - PARK SAFETY
Cost Center: 9349342440**

PROGRAM DESCRIPTION: A Park Safety Department is responsible for ensuring the safety and security of park visitors, park employees, and park resources. This department frequently collaborates with other departments with the Park and Recreation District, as well as with external agencies like local law enforcements and fire departments, to ensure comprehensive safety and security services.

G/L CODE	SALARIES & BENEFITS	<u>BUDGET FY 25-26</u>	<u>PROJECTED FY 25-26</u>	<u>BUDGET FY 26-27</u>
10111000	Part- Time Salaries*	\$10,000	\$13,325	\$0
10122000	Social Security/Medicare	145	904	-
10121000	PARS Retirement	375	406	-
10125000	Unemployment	41	-	-
	TOTAL SALARIES & BENEFITS	<u>\$10,561</u>	<u>\$14,634</u>	<u>\$0</u>
20211100	Building Maintenance Services	\$0	\$2,165	\$0
20203500	Education/Training	-	-	-
20205100	Insurance/Liability	-	-	-
20206100	Memberships	-	-	-
20208500	Printing (Commercial)	-	-	-
20217100	Rent/Real Estate	-	-	-
20219700	Telephone	-	-	-
20220500	Automotive Maintenance Service	-	-	-
20220600	Automotive Maintenance Supplies	-	-	-
20223600	Fuel and Lubricants	-	-	-
20229100	Equip. Maint. Serv - SRC Radios	-	-	-
20231400	Personal Equipment	-	-	-
20253100	Legal Services	-	35,000	-
20259100	Other Pro. Svs	113,000	77,161	137,200
20289900	Other Operating Expense Services	-	10	-
	TOTAL SERVICES & SUPPLIES	<u>\$113,000</u>	<u>\$114,336</u>	<u>\$137,200</u>
	IMPACT TO GENERAL FUND	<u>(\$123,561)</u>	<u>(\$128,970)</u>	<u>(\$137,200)</u>
10111000	Staffing: Part-Time Director of Park Safety in FY 25/26.			
20259100	Other Pro. Svs - Contracts with Sac. Sheriff , Airborne Security Patrol & Trident Armed Security.			

**General Fund - Fund 342A
Appendix: Expenditures**

Fulton-EI Camino RPD
Appendix - Expenditures
FYE: June 30, 2027

CODE	DESCRIPTION	TOTALS	Board 1100	General Preliminary 2100	Bus. & Fin. 2300	Facility Rentals 2400	3200	Youth Sports 3300	Adult Sports 3400	Aquatics 3500	Leisure Classes 3600	Special Event 3700	Senior Citizens 3800	Rec. General 3900	Parks & Grounds 4200	Building Main. 4300	Rangers/ Gates 4400
1000	FT & PT Salaries	\$920,943	\$10,000	\$130,000	\$202,710	\$91,060	\$43,873	\$0	\$10,692	\$148,398	\$0	\$3,916	\$7,846	\$31,383	\$208,402	\$32,673	\$0
	Unfunded Pen. Liab. & Retire Hlth	327,030			327,030												
	Additives	452,689	765	38,715	176,512	52,254	1,930	0	671	44,963	0	268	0	0	114,344	22,266	0
	SALARY TOTAL	\$1,700,663	\$10,765	\$168,715	\$706,253	\$143,314	\$45,804	\$0	\$11,363	\$193,351	\$0	\$4,184	\$7,846	\$31,383	\$322,747	\$54,938	\$0
2005	Advertising/Legal Notice	20,000			0									20,000			
2029	Business Meeting Exp.	550	0	450	0										100		
2031	Business Travel	3,037		1,937	1,100										0		0
2035	Education/Training	2,500		1,000	1,500										0		0
2038	Employee Recognition	2,500		2,500													
2051	Insurance	77,500			75,000	2,500											0
2061	Memberships	14,428	0	13,000		384									1,044		0
2076	Office Supplies	6,000			6,000												
2081	Postage	3,250			750									2,500			
2085	Printing-Commercial	8,600			600									8,000			0
2103	Agric./Hort. Services	0													0		
2104	Agric./Hort. Supplies	0													0		
2111	Building Main. Services	6,000														6,000	
2112	Building Main. Supplies	-															
2122	Chemical Supplies	0															0
2131	Electrical Maintenance Services	0													0		0
2132	Electrical Maintenance Supplies	0													0		0
2141	Land Imp. Maintenance	0													0		0
2142	Land Imp. Main. Serv.	0													0		0
2151	Mechanical Sys. Services	0													0		0
2152	Mechanical Sys. Supplies	0													0		0
2162	Painting Supplies	0													0		0
2167	Plumbing Maintenance Services	0													0		0
2168	Plumbing Maintenance Supplies	0													0		0
2171	Rent/Real Estate	0															0
2185	Permit Fees	0															0
2191	Electricity	0															0
2192	Gas	0															0
2193	Refuse Disposal	0															0
2195	Sewage Disposal	0															0
2197	Telephone	12,120			12,120												0
2198	Water	0															0
2205	Automotive Main. Serv.	0															0
2206	Automotive Supplies	0															0
2226	Expendable Tools	150														150	
2236	Fuel/Lubricants	0															0
2261	Office Equip. Main. Serv.	750			750												0
2275	Rents/Leases Equipment	6,301			6,301												0
2291	Other Equip. Main. Serv.	0													0		0
2292	Other Equip. Main. Supplies	0													0		0
2314	Personal Equipment	0															0
2322	Custodial Supplies	10,000														10,000	
2332	Food/Catering/Concessions	0															0
2505	Acct./Financial Serv.	18,000			18,000												0
2507	Property Tax Collection	21,000			21,000												0
2531	Legal Services	25,000			25,000												0
2551	Planning Services	0		0													0
2591	Other Professional Serv.	235,455			76,035										0	22,220	137,200
2811	Data Processing Services	16,961			16,961												0
2813	BOE Sales Tax Audit	0															0
2817	Election Services	2,000	2,000														0
2852	Recreation Supplies	52,806				1,197	4,000	3,500	16,209	8,700	125	18,326	250	500	0		0
2898	Other Oper. Exp. Sup.	17,200			15,000	2,000										200	0
2899	Other Oper. Exp. Serv.	3,200			3,200											0	0
2915	Compass Costs (Payroll)	4,539			4,539												0
2987	Land Line Charges	0															0
	SERVICE & SUPPLIES TOTAL	\$569,846	\$2,000	\$18,887	\$280,655	\$9,281	\$4,000	\$3,500	\$16,209	\$8,700	\$125	\$18,326	\$250	\$31,000	\$1,144	\$38,570	\$137,200
3210	Interest Expense	0															0
3220	Bond/Loan Redemption	0															0
	LOAN REDEMPTION TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4202	Impv. Other Than Build.	0															0
4202	Improvement Buildings	0															0
4303	Vehicles	0															0
4303	Equipment	0															0
	CAPITAL OUTLAY TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	GRAND TOTAL	\$2,270,509	\$12,765	\$187,602	\$986,908	\$152,595	\$49,804	\$3,500	\$27,572	\$202,051	\$125	\$22,510	\$8,096	\$62,383	\$323,891	\$93,508	\$137,200
		2,326,881	42,765	196,428	976,908	153,519	49,804	3,500	27,572	202,051	125	25,510	8,096	67,383	342,428	93,592	137,200

**All Funds - 342A, 396A, & 396B
Salaries & Benefits: Analysis**

Fulton-El Camino Recreation and Park District
Salary Scale - Comparison
FYE June 30, 2027

Salary Scale for FY July 1, 2025 thru June 30, 2026					
Updated to include 2% COLA effective 07/01/2025					
Classification / Position	Step 1	Step 2	Step 3	Step 4	Step 5
Recreation Leader 1	16.90	17.11	17.96	18.86	19.80
Recreation Leader 2	18.97	19.92	20.91	21.96	23.05
Event Staff 1	18.24	19.15	20.10	21.11	22.16
Event Staff 2	21.12	22.17	23.29	24.45	25.67
Accounting Clerk	21.12	22.17	23.29	24.45	25.67
Recreation Coordinator	21.96	23.06	24.21	25.42	26.69
Park Maintenance 1	18.24	19.15	20.10	21.11	22.16
Park Maintenance 2	21.12	22.17	23.29	24.45	25.67
Park Maintenance 3	24.45	25.67	26.96	28.31	29.72
Office Manager	26.72	28.06	29.47	30.94	32.49
Supervisor	28.03	29.43	30.90	32.45	34.07
Manager	30.07	31.57	33.15	34.81	36.55
Superintendent / Director	36.80	38.64	40.58	42.60	44.73

Salary Scale for FY: July 01, 2026 thru June 30, 2027					
Updated to include 2.5% COLA effective 07/01/2026					
Classification / Position	Step 1	Step 2	Step 3	Step 4	Step 5
Recreation Leader 1	16.90	17.53	18.41	19.33	20.29
Recreation Leader 2	19.45	20.42	21.43	22.51	23.63
Event Staff 1	18.69	19.62	20.61	21.64	22.72
Event Staff 2	21.65	22.73	23.87	25.06	26.32
Accounting Clerk	21.65	22.73	23.87	25.06	26.32
Recreation Coordinator	22.51	23.64	24.82	26.05	27.36
Park Maintenance 1	18.69	19.62	20.61	21.64	22.72
Park Maintenance 2	21.65	22.73	23.87	25.06	26.32
Park Maintenance 3	25.06	26.32	27.63	29.01	30.47
Office Manager	27.39	28.76	30.20	31.71	33.30
Supervisor	28.73	30.16	31.67	33.26	34.92
Manager	30.82	32.36	33.98	35.68	37.46
Superintendent / Director	37.72	39.60	41.59	43.67	45.85

**Fulton-EI Camino Recreation and Park District
Salary Schedule and Additives FY 26/27**

Monthly Full-Time Salary Range:

Classification / Position	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5
Park Maintenance	\$3,240	\$3,402	\$3,572	\$3,750	\$3,938
Park Maintenance II	3,753	3,940	4,137	4,344	4,561
Park Maintenance III	4,344	4,561	4,789	5,028	5,280
Office Manager	4,748	4,985	5,234	5,496	5,771
Supervisor	4,980	5,229	5,490	5,765	6,053
Managers	5,342	5,609	5,890	6,184	6,493
Directors, Superintendents	6,538	6,865	7,208	7,569	7,947

TYPE: FB = Fringe Benefit & MC = Mandated Cost

Additive	Type	Description																				
1. Social Security/Medicare (FICA)	MC	District: 7.65% of Pay (OASDI 6.2% & Medicare 1.45%) Employee: 7.65% same as above.																				
2. Workers Compensation	MC	Office: 0.48% of payroll Recreation: 2.06% of payroll Parks 20.85% of payroll																				
3. Unemployment Insurance	MC	6% of base pay (Maximum of the first \$7,000)																				
4. Med/Hospital Plan Avg 8.16% increase from 25/26	FB	<table border="1"> <thead> <tr> <th>EE Only</th> <th>EE + Dep,</th> <th>Family</th> </tr> </thead> <tbody> <tr> <td>\$1,345.90</td> <td>\$2,692.04</td> <td>\$3,499.95</td> </tr> </tbody> </table>	EE Only	EE + Dep,	Family	\$1,345.90	\$2,692.04	\$3,499.95														
EE Only	EE + Dep,	Family																				
\$1,345.90	\$2,692.04	\$3,499.95																				
5. Dental Plan (Delta Dental) DD-0% increase from 16/17	FB	<table border="1"> <thead> <tr> <th>EE Only</th> <th>EE + Dep,</th> <th>Family</th> </tr> </thead> <tbody> <tr> <td>\$49.23</td> <td>\$105.52</td> <td>\$162.29</td> </tr> </tbody> </table>	EE Only	EE + Dep,	Family	\$49.23	\$105.52	\$162.29														
EE Only	EE + Dep,	Family																				
\$49.23	\$105.52	\$162.29																				
6. Vision Plan (Vision Service Plan)	FB	<table border="1"> <thead> <tr> <th>EE Only</th> <th>EE + Dep,</th> <th>Family</th> </tr> </thead> <tbody> <tr> <td>\$11.40</td> <td>\$16.50</td> <td>\$29.50</td> </tr> </tbody> </table>	EE Only	EE + Dep,	Family	\$11.40	\$16.50	\$29.50														
EE Only	EE + Dep,	Family																				
\$11.40	\$16.50	\$29.50																				
7. PERS	MC	<table border="1"> <thead> <tr> <th>Plan</th> <th>Employee</th> <th>Employer</th> </tr> </thead> <tbody> <tr> <td>Tier 2</td> <td>7.00%</td> <td>10.20%</td> </tr> <tr> <td>PEPRA</td> <td>7.75%</td> <td>8.00%</td> </tr> </tbody> </table>	Plan	Employee	Employer	Tier 2	7.00%	10.20%	PEPRA	7.75%	8.00%											
Plan	Employee	Employer																				
Tier 2	7.00%	10.20%																				
PEPRA	7.75%	8.00%																				
7. Sick Leave	FB	1.25 Days per month (Cash Payback of 21 Days)																				
8. Vacation	FB	0 - 3 Years = 1 day per month (12/year) 4 - 9 Years = 1 and 5/12 days per month (17/year) 10 Years = 1 and 5/6 days per month (22/year)																				
9. Holidays	FB	12 days per year (plus two floating holidays)																				
10. Long Term Disability	FB	Cost per employee based on Salary (0.79% of monthly gross pay)																				
Cost of Living Adjustments (COLA)		<table border="1"> <thead> <tr> <th>FYE 18</th> <th>FYE 19</th> <th>FYE 20</th> <th>FYE 21</th> <th>FYE 22</th> </tr> </thead> <tbody> <tr> <td>2%</td> <td>2%</td> <td>0%</td> <td>0%</td> <td>1%</td> </tr> <tr> <th>FYE 23</th> <th>FYE 24</th> <th>FYE 25</th> <th>FYE 26</th> <th>FYE 27</th> </tr> <tr> <td>3%</td> <td>3%</td> <td>0%</td> <td>2%</td> <td>2.5%</td> </tr> </tbody> </table>	FYE 18	FYE 19	FYE 20	FYE 21	FYE 22	2%	2%	0%	0%	1%	FYE 23	FYE 24	FYE 25	FYE 26	FYE 27	3%	3%	0%	2%	2.5%
FYE 18	FYE 19	FYE 20	FYE 21	FYE 22																		
2%	2%	0%	0%	1%																		
FYE 23	FYE 24	FYE 25	FYE 26	FYE 27																		
3%	3%	0%	2%	2.5%																		

**Fulton-EI Camino Recreation and Park District
Landscape Lighting District**

**Special Assessment #1 - Fund 396A
2026/2027 Preliminary Operating & Capital Budget**

Summary

Fulton-El Camino Recreation and Park District
Statement of Income, Expenditures and Reserve Balance
Fiscal Year July 01, 2026 - June 30, 2027
(Special Assessment #1 - Fund 396A)

	<u>Actual FY 22/23</u>	<u>Actual FY 23/24</u>	<u>Actual FY 24/25</u>	<u>Projected FY 25/26</u>	<u>Budget FY 26/27</u>
<u>INCOME</u>					
Taxation:					
Assessment #1	\$437,938	\$451,955	\$466,287	\$473,053	\$482,041
Bond Proceeds / Reimb.	-	-	-	22,539	-
Earned Income:					
All Non-Tax Revenues *	82,745	84,952	\$60,922	\$45,551	\$68,405
Total Operating Income	\$520,683	\$536,907	\$527,209	\$541,143	\$550,446
<u>EXPENSES</u>					
Operating Expenses:					
Salaries and Employee Benefits	\$117,904	\$91,997	\$44,633	\$50,262	\$76,175
Services and Supplies	444,880	419,659	466,571	485,878	466,400
Loan Redemption	-	-	-	-	-
Total Operating Expenses	\$562,784	\$511,656	\$511,204	\$536,139	\$542,576
NET INCOME (LOSS) FROM OPERATIONS	(\$42,100)	\$25,251	\$16,005	\$5,003	\$7,871
CAPITAL RELATED ITEMS:					
Capital Related Grants and Income	\$0	\$0	\$0	\$0	\$0
Capital Outlay	-	(9,646)	-	-	-
Grant Expenditures	-	-	-	-	-
Net Capital Investment	\$0	(\$9,646)	\$0	\$0	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	(\$42,100)	\$15,604	\$16,005	\$5,003	\$7,871
BEGINNING RESERVE BALANCE	51,428	9,328	24,932	40,937	45,940
ENDING RESERVE BALANCE *	\$9,328	\$24,932	\$40,937	\$45,940	\$53,811

* Includes, Landscaping Services Fees, Water Rebilling Fees, Rental Income and Misc Reimbursements.

Fulton-El Camino Recreation and Park District
Estimated Revenue Summary
Fiscal Year 2026/2027
(Special Assessment #1 - Fund 396A)

<u>REVENUE</u>		Budget 2025/2026	Projected 2025/2026	Prelim. Budget 2026/2027
<i>Assessment Revenue</i>				
PM & RI District Assessment #1	9603	\$474,680	\$473,053	\$482,041
Measure Q Proceeds / Reimb.		23,025	22,539	-
Total Assessment Related Revenue		\$497,705	\$495,592	\$482,041
<u>Other Revenue</u>				
Other Misc.	9790	\$0	\$0	\$16,615
Edison Rental Properties Income	9429	-	-	-
Interest Income (Expense) *	9410	-	(3,773)	-
Water Resale	9708	50,668	49,324	51,790
In Lieu Fees Transfer	9529	-	-	-
Contingency Fund Transfer	7901	-	-	-
Insurance Proceeds	9569	-	-	-
Pool Rental	9646	-	-	-
Total Other Revenue		\$50,668	\$45,551	\$68,405
TOTAL Revenue		\$548,373	\$541,143	\$550,446

**Fulton-El Camino Recreation and Park District
Expenditure Summary
Fiscal Year 2026/2027
(Special Assessment #1 - Fund 396A)**

EXPENDITURES*

		Budget 2025/2026	Projected 2025/2026	Prelim. Budget 2026/2027
2300	Administration - Assessment District	\$11,200	\$11,200	\$11,200
4200	Maintenance and Operation	470,117	452,168	464,225
4500	Pool Operation and Maintenance	63,300	62,502	63,000
4600	2332 Edison Expenses	2,650	10,269	4,150
5200	Loan Redemption/Energy Improvements	-	-	-
5200	Capital Expenditures - Grants	-	-	-
5200	Capital Expenditures	-	-	-
TOTAL EXPENDITURES		\$547,267	\$536,139	\$542,576
7200	Loan Payment	-	-	-
7300	Bond Reserve	-	-	-
TOTAL*		\$547,267	\$536,139	\$542,576

*See Appendix B for detailed expenditures and sources.

** Variances between Compass and FEC records are reconciled, however Fund Balance is determined by the County

**Special Assessment #1 - Fund 396A
Administration: 2300**

**Fulton-EI Camino Parks Maintenance and Recreation Improvement District
Assessment #1
Operating Budget - FY2026/2027**

**UNIT 2300 - Assessment District Reimbursements
Cost Center: 9399396230**

PROGRAM DESCRIPTION: Costs associated with the establishment and continued operation of the Fulton-EI Camino Assessment District #1

COST CENTER	SALARIES & BENEFITS	BUDGET FY 25-26	PROJECTED FY 25-26	BUDGET FY 26-27
10111000	Full-Time Salaries	\$0	\$0	\$0
10111000	Part- Time Salaries	-	-	-
10122000	Social Security/Medicare	-	-	-
10123000	Group Insurance/LT	-	-	-
10121000	PARS Retirement	-	-	-
10121000	PERS Retirement	-	-	-
10124000	Worker's Comp	-	-	-
10125000	Unemployment	-	-	-
	TOTAL SALARIES & BENEFITS	\$0	\$0	\$0
G/L CODE	SERVICES & SUPPLIES			
20200500	Advertising/Legal Notices	\$500	\$1,200	\$1,200
20205100	Insurance/Liability	-	-	-
20250700	Property Tax Collection	-	-	-
20255100	Planning Services	-	-	-
20259100	Other Professional Service (SCI)*	8,000	10,000	10,000
	TOTAL SERVICES & SUPPLIES	\$8,500	\$11,200	\$11,200
	IMPACT TO ASSESSMENT FUND	(\$8,500)	(\$11,200)	(\$11,200)
2591	Other Professional Service (SCI)*			

**Special Assessment #1 - Fund 396A
Park & Facility Operations: 4200 - 4600**

**4000
Park & Facility Operations**

**Fulton-El Camino Parks Maintenance and Recreation Improvement District
Assessment #1
Operating Budget - FY2026/2027**

**Unit 4200 - Maintenance and Operations
Cost Center: 9399396420**

PROGRAM DESCRIPTION: Maintenance of park structures; care of turf and plants; maintenance of pathways and roadways; service for special events; regular repair and maintenance schedules for painting, carpentry and minor electrical repairs.

COST CENTER	REVENUE	BUDGET FY 25-26	PROJECTED FY 25-26	BUDGET FY 26-27
9399396420	San Juan Water	\$50,168	\$49,324	\$51,790
9399396420	Water Donations for Pond	500	-	-
	TOTAL REVENUE	\$50,668	\$49,324	\$51,790
G/L CODE	SALARIES & BENEFITS			
10111000	Full-Time Salaries	\$0	\$0	\$26,064
10111000	Part- Time Salaries	41,413	47,664	47,195
10122000	Social Security/Medicare	601	691	684
10123000	Group Insurance / LT	-	-	-
10121000	PARS Retirement	1,553	1,787	1,770
10121000	PERS Retirement	-	-	-
10125000	Unemployment	350	119	462
	TOTAL SALARIES & BENEFITS	\$43,917	\$50,262	\$76,175
G/L CODE	SERVICES & SUPPLIES			
20203500	Education/Training	\$0	\$466	\$500
20210300	Agriculture/Horticulture Services	-	-	-
20210400	Agriculture/Horticulture Supplies	-	-	-
20213100	Electrical Maintenance Services	-	-	-
20213200	Electrical Maintenance Supplies	-	-	-
20214100	Land Improvement Maint. Services	37,500	25,332	21,180
20214200	Land Improvement Maint. Supplies	-	-	-
20215100	Mechanical System Service	-	-	-
20215200	Mechanical System Supplies	-	-	-
20216200	Painting Supplies	-	-	-
20216700	Plumbing Maintenance Services	2,000	1,579	1,750
20216800	Plumbing Maintenance Supplies	-	-	-
20218500	Permit Fees	3,000	1,223	1,250
20219100	Electricity	58,000	60,030	60,000
20219200	Gas	1,500	278	750
20219300	Refuse Disposal	33,000	27,024	30,000
20219500	Sewage Disposal	10,000	6,493	7,500
20219800	Water	210,000	197,265	210,000
20220500	Automotive Maint. Service	5,000	2,490	2,500
20220600	Automotive Maint. Supplies	5,000	4,959	2,500
20222600	Expendable Tools	4,000	3,337	3,500
20223600	Fuel and Lubricants	7,500	11,281	12,000
20227500	Rent/Lease Equipment	5,000	4,466	5,000
20229100	Equipment Maintenance Service	2,500	1,252	1,250
20229200	Equipment Maintenance Supplies	2,000	1,214	1,250
20231400	Personal Equipment	7,000	6,574	2,000
20232200	Custodial Supplies	-	-	-
20259100	Professional Services	22,800	40,246	17,220
20285200	Recreation Supplies	400	32	400
20289800	Other Operating Expenses - Supplies	2,500	6,365	5,000
20289900	Other Operating Expenses - Services	7,500	-	2,500
	TOTAL SERVICES & SUPPLIES	\$426,200	\$401,907	\$388,050
	IMPACT TO ASSESSMENT FUND	(\$419,449)	(\$402,844)	(\$412,435)

10111000 Staffing: All PT Staff: AG, TG, & WL @100% of total hrs of 2,300; & FT Staff: GP @50%
20214100 Emerald Greens Creekside \$1,765/monthly, \$21,180 Annual
20259100 Nelson Cleaning. - Custodial Service annual \$32,400, allocated 50% to Parks Bathroom, & 50% to Adn

**Fulton-EI Camino Parks Maintenance and Recreation Improvement District
Assessment #1
Operating Budget - FY2026/2027**

**UNIT 4500 - Pool & Water Feature Operation and Maintenance
Cost Center: 9399396450**

PROGRAM DESCRIPTION: Swimming Pool and Water Feature operation and maintenance to provide clean and safe aquatics facilities.

		BUDGET FY 25-26	PROJECTED FY 25-26	BUDGET FY 26-27
G/L CODE	SALARIES & BENEFITS			
10111000	Full-Time Salaries*	\$0	\$0	\$0
10111000	Part- Time Salaries	-	-	-
10122000	Social Security/Medicare	-	-	-
10123000	Group Insurance / LT	-	-	-
10121000	PARS Retirement	-	-	-
10121000	PERS Retirement	-	-	-
10124000	Worker's Comp	-	-	-
10125000	Unemployment	-	-	-
	TOTAL SALARIES & BENEFITS	\$0	\$0	\$0
G/L CODE	SERVICES & SUPPLIES			
20203500	Education/Training	\$600	\$645	\$600
20212200	Chemicals	15,000	9,566	10,000
20215100	Mechanical System Service	1,000	-	-
20215200	Mechanical System Supplies	1,500	4,762	4,500
20218500	Permit Fees	2,500	2,953	3,000
20219100	Electricity	22,500	21,270	22,000
20219200	Gas	9,000	14,624	15,000
20231400	Personal Equipment	500	774	500
20259100	Professional Services**	8,700	6,984	6,900
20285200	Recreation Supplies	1,000	281	500
20289800	Other Operating Expenses - Supplies	-	619	-
20289900	Other Operating Expenses - Services	1,000	25	-
	TOTAL SERVICES & SUPPLIES	\$63,300	\$62,502	\$63,000
	 IMPACT TO ASSESSMENT FUND	 (\$63,300)	 (\$62,502)	 (\$63,000)
20259100	Professional Services** Pond Maintenance - Indermill		(\$575/per month for annual costs \$6,900.)	

Fulton-EI Camino Parks Maintenance and Recreation Improvement District
Assessment #1
Operating Budget - FY2026/2027

Unit 4600 - 2328, 2332, 2334, 2336 Edison
Cost Center: 9399396460

PROGRAM DESCRIPTION: Care and upkeep of the 2332/2334 Edison Duplex, 2328 Edison Fourplex and 2336 Unimproved Land

G/L CODE		<u>BUDGET FY 25-26</u>	<u>PROJECTED FY 25-26</u>	<u>BUDGET FY 26-27</u>
SALARIES & BENEFITS				
10111000	Full-Time Salaries	\$0	\$0	\$0
10111000	Part- Time Salaries	-	-	-
10122000	Social Security/Medicare	-	-	-
10123000	Group Insurance/LT	-	-	-
10121000	PARS Retirement	-	-	-
10121000	PERS Retirement	-	-	-
10124000	Worker's Comp	-	-	-
10125000	Unemployment	-	-	-
	TOTAL SALARIES & BENEFITS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
SERVICES & SUPPLIES				
20210400	Agriculture/Horticulture Supplies	\$0	\$0	\$0
20211100	Building Maintenance Services	-	-	-
20211200	Building Maintenance Supplies	-	-	-
20213100	Electrical Maintenance Services	-	-	-
20213200	Electrical Maintenance Supplies	-	-	-
20214200	Land Improvement Maintenance Supplies	-	-	-
20215200	Mechanical Sys. Supplies	-	-	-
20216200	Painting Supplies	-	-	-
20216700	Plumbing Maintenance Services	-	-	-
20216800	Plumbing Maintenance Supplies	-	-	-
20219100	Electricity	1,200	-	1,500
20219200	Gas	-	-	-
20219300	Waste Removal	-	-	-
20219500	Sewage Disposal	-	3,568	5
20219800	Water	1,000	2,043	1,500
20229100	Other Equip. Main. Serv.	-	345	-
20250700	Property Tax Collection	400	345	345
20259100	Other Prof. Svcs- (Mgmt. Fees)*	-	3,967	700
20289800	Other Operating Expenses - Supplies	-	0	-
20289900	Other Operating Expenses - Services	50	-	100
	TOTAL SERVICES & SUPPLIES	<u>2,650</u>	<u>10,269</u>	<u>4,150</u>
	IMPACT TO ASSESSMENT FUND	<u>(\$2,650)</u>	<u>(\$10,269)</u>	<u>(\$4,150)</u>

**Special Assessment #1 - Fund 396A
Appendix: Expenditures**

Fulton-El Camino Parks Maintenance and Recreation Improvement District
FY 2026/2027
Appendix - Expenditures

CODE	DESCRIPTION	TOTALS	Admin. 2300	Maintenance Oper. 4200	Pool Maint. 4500	Edison Rentals 4600	Capital Equip. 5100	Capital Imp. 5200
1000	FT & PT Salaries	73,259		73,259	0			
	Additives	2,916	0	2,916	0	0		
SALARY TOTAL		76,175	0	76,175	0	0	0	0
2005	Advertising/Legal Notice	1,200	1,200					
2024	Subscriptions	0						
2029	Business Meeting Exp.	0						
2031	Business Travel	0						
2035	Education/Training	1,100		500	600			
2038	Employee Recognition	0						
2051	Insurance	0	0					
2061	Memberships	0						
2076	Office Supplies	0						
2081	Postage	0						
2085	Printing-Commercial	0						
2103	Agric./Hort. Services	0		0				
2104	Agric./Hort. Supplies	0		0		0		
2111	Building Main. Services	0				0		
2112	Building Main. Supplies	0				0		
2122	Chemical Supplies	10,000			10,000			
2131	Electrical Maintenance Serv	0		0		0		
2132	Electrical Maintenance Supl	0		0		0		
2141	Land Imp. Maintenance Serv	21,180		21,180		0		
2142	Land Imp. Maintenance Supl	0		0		0		
2151	Mechanical Sys. Services	0		0	0	0		
2152	Mechanical Sys. Supplies	4,500		0	4,500	0		
2162	Painting Supplies	0		0		0		
2167	Plumbing Maint Services	1,750		1,750		0		
2168	Plumbing Maint Supplies	0		0		0		
2185	Permit Charges	4,250		1,250	3,000			
2191	Electricity	83,500		60,000	22,000	1,500		
2192	Gas	15,750		750	15,000	0		
2193	Refuse Disposal	30,000		30,000	0	0		
2195	Sewage Disposal	7,505		7,500		5		
2197	Telephone	0						
2198	Water	211,500		210,000		1,500		
2205	Automotive Main. Serv.	2,500		2,500				
2206	Automotive Supplies	2,500		2,500				
2226	Expendable Tools	3,500		3,500				
2236	Fuel/Lubricants	12,000		12,000				
2261	Office Equip. Main. Serv.	0						
2275	Rents/Leases Equipment	5,000		5,000				
2291	Equipment Maint Servies	1,250		1,250				
2292	Equipment Maint Supplies	1,250		1,250				
2314	Personal Equipment	2,500		2,000	500			
2322	Custodial Supplies	0		0				
2505	Acct./Financial Serv.	0						
2507	Property Tax Collection	345				345		
2531	Legal Services	0						
2551	Planning Services	0	0					
2591	Other Professional Serv.	34,820	10,000	17,220	6,900	700		
2811	Data Processing Services	0						
2813	BOE Sales Tax Audit	0	0					
2819	Election Services	0						
2852	Recreation Supplies	900		400	500			
2898	Other Oper. Exp. Sup.	5,000		5,000	0	0		
2899	Other Oper. Exp. Serv.	2,600		2,500	0	100		
SERVICE & SUPPLIES TOTAL		466,400	11,200	388,050	63,000	4,150	0	0
3210	Interest Expense	0						
3220	Bond/Loan Redemption	0						
LOAN REDEMPTION TOTAL		0	0	0	0	0	0	0
4101	Cottage Park Lease/Fourplex	0					0	0
4202	Impv. Other Than Build.	0					0	0
4202	Improvement Buildings	0					0	0
4303	Vehicles	0					0	0
4303	Other Equipment	0					0	0
CAPITAL OUTLAY TOTAL		0	0	0	0	0	0	0
GRAND TOTAL		\$542,576	\$11,200	\$464,225	\$63,000	\$4,150	\$0	\$0

**Fulton-EI Camino Recreation and Park District
Maintenance & Improvement District**

**Special Assessment #2 - Fund 396B
2026/2027 Preliminary Operating & Capital Budget**

Summary

Fulton-El Camino Recreation and Park District
Statement of Income, Expenditures and Reserve Balance
Fiscal Year July 01, 2026 - June 30, 2027
(Special Assessment #2 - Fund 396B)

	Actual FY 22/23	Actual FY 23/24	Actual FY 24/25	Projected FY 25/26	Budget FY 26/27
<u>INCOME</u>					
Taxation:					
Taxes - General Fund	\$246,746	\$253,838	\$262,184	\$265,604	\$270,650
Bond - Proceeds / Reimb.	-	-	-	101,281	-
Earned Income:					
All Non-Tax Revenues	6,512	8,873	10,394	1,621	51,846
Total Operating Income	\$253,258	\$262,711	\$272,578	\$368,506	\$322,497
<u>EXPENSES</u>					
Operating Expenses:					
Salaries and Employee Benefits	\$83,368	\$66,889	\$0	\$127,036	\$113,240
Services and Supplies	11,063	234,689	189,120	205,002	200,400
Loan Redemption	112,794	104,368	100,998	0	0
Total Operating Expenses	\$207,225	\$405,946	\$290,118	\$332,038	\$313,640
NET INCOME (LOSS) FROM OPERATIONS	\$46,034	(\$143,235)	(\$17,540)	\$36,469	\$8,857
CAPITAL RELATED ITEMS:					
Capital Related Grants & Other	\$0	\$451,230	\$524,212	\$206,289	\$1,200,000
Capital Outlay *	(26,900)	(237,251)	(462,625)	(492,682)	(1,200,000)
PY Transfers Out	-	-	-	(32,801)	-
Net Capital Investment & Related **	(\$26,900)	\$213,979	\$61,587	(\$319,194)	\$0
NET INCREASE (DECREASE) IN FUND BALANCE	\$19,134	\$70,746	\$44,047	(\$282,725)	\$8,857
BEGINNING RESERVE BALANCE	196,513	215,647	286,393	330,440	47,715
ENDING RESERVE BALANCE *	\$215,647	\$286,393	\$330,440	\$47,715	\$56,572

* Capital outlay of \$32,801 is a transfer from Fund 396B to Fund 342A for grant reimbursement originally recorded on Fund 396B in error in the p/y.

Fulton-El Camino Recreation and Park District
Estimated Revenue Summary
Fiscal Year July 01, 2026 - June 30, 2027
(Special Assessment #2 - Fund 396B)

REVENUE

		Budget	Projected	Prelim.
		2025/2026	2025/2026	Budget
				2026/2027
<i>Assessment Revenue</i>				
PM & RI District Assessment #2	9603	\$266,903	\$265,604	\$270,650
Bond Reimbursements	9870	191,705	101,281	50,144
Total Assessment Related Revenue		\$458,608	\$366,885	\$320,794
<i>Other Revenue</i>				
Interest and Other Misc.	9410	\$11,500	\$1,621	\$1,702
Other Grants		-	-	-
Santa Anita Picnic	9569	62,000	60,449	-
Insurance Proceeds	9569	-	947	-
Grant Receivable - Boho	9569	1,200,000	144,893	1,200,000
Total Other Revenue		\$1,273,500	207,910	1,201,702
TOTAL REVENUE		\$1,732,108	\$574,795	\$1,522,497

**Fulton-El Camino Recreation and Park District
Expenditure Summary
Fiscal Year July 01, 2026 - June 30, 2027
(Special Assessment #2 - Fund 396B)**

EXPENDITURES*

		Budget	Projected	Prelim.
		2025/2026	2025/2026	Budget
				2026/2027
2300	Administration	\$10,000	\$12,736	\$12,750
3200	Bond -Umpqua Lease Payments	90,102	-	-
4200	Maintenance and Operation	296,363	291,345	250,746
5100	Capital Equipment	-	-	-
5100	Capital Vehicles	-	-	-
5200	Capital Expenditures - Grants	1,294,801	492,682	1,200,000
5200	Capital Projects Personal Costs	29,307	27,957	50,144
5200	PY Transfers Out - Audit	32,801	32,801	-
TOTAL EXPENDITURES		\$1,753,374	\$857,521	\$1,513,640

*See Appendix B for detailed expenditures and sources.

** Variances between Compass and FEC records are reconciled, however Reserve Balance is determined by the County

**Special Assessment #2 - Fund 396B
Administration: 2300**

**Fulton-EI Camino Recreation and Park District
Assessment #2
Operating Budget - FY2026/2027**

**UNIT 2300 - Assessment District Reimbursements
Cost Center: 9349396230**

PROGRAM DESCRIPTION: Costs associated with the establishment and continued operation of the Fulton-EI Camino Maintenance and Improvement Assessment District #2.

G/L CODE	SALARIES & BENEFITS	BUDGET FY 25-26	PROJECTED FY 25-26	PRELIM. BUDGET FY 26-27
10111000	Full-Time Salaries	\$0	\$0	\$0
10111000	Part- Time Salaries	-	-	-
10122000	Social Security/Medicare	-	-	-
10123000	Group Insurance/LT	-	-	-
10121000	PARS Retirement	-	-	-
10121000	PERS Retirement	-	-	-
10124000	Worker's Comp	-	-	-
10125000	Unemployment	-	-	-
	TOTAL SALARIES & BENEFITS	\$0	\$0	\$0
G/L CODE	SERVICES & SUPPLIES			
20200500	Advertising/Legal Notices	\$0	\$0	\$0
20205100	Insurance/Liability	-	-	-
20250700	Property Tax Collection	-	-	-
20255100	Planning Services	-	-	-
20259100	Other Professional Service (SCI)*	12,500	12,736	12,750
	TOTAL SERVICES & SUPPLIES	\$12,500	\$12,736	\$12,750
	IMPACT TO ASSESSMENT FUND	(\$12,500)	(\$12,736)	(\$12,750)

* Professional Services -SCI

**Special Assessment #2 - Fund 396B
Park & Facility Operations: 4200**

Fulton-EI Camino Recreation and Park District
Assessment #2
Operating Budget - FY2026/2027

UNIT 4200 - Maintenance and Operation
Cost Center:9349396420

PROGRAM DESCRIPTION: Maintenance of park structures; care of turf and plants; maintenance of pathways and roadways; service for special events; regular repair and maintenance schedules for painting, carpentry and minor electrical repairs.

G/L CODE		BUDGET FY 25-26	PROJECTED FY 25-26	PRELIM. BUDGET FY 26-27
SALARIES & BENEFITS				
10111000	Full-Time Salaries*	50,856	\$55,551	\$26,064
10122000	Social Security/Medicare	3,891	4,250	3,988
10123000	Group Insurance / LT	35,770	34,722	28,758
10121000	PERS Retirement	4,048	4,422	4,170
10125000	Unemployment	118	134	116
	TOTAL SALARIES & BENEFITS	\$94,683	\$99,079	\$63,096
SERVICES & SUPPLIES				
20210300	Agriculture-Horticulture Services	\$5,000	\$5,916	\$5,000
20210400	Agriculture/Horticulture Supplies	2,000	998	1,000
20213100	Electrical Maintenance Services	1,000	-	500
20213200	Electrical Maintenance Supplies	1,500	437	500
20214100	Land Imp. Maintenance Services**	156,180	172,500	172,500
20214200	Land Improvement Main. Supplies	2,000	353	400
20215100	Mechanical System Service	7,000	-	-
20215200	Mechanical System Supplies	3,500	109	-
20216200	Painting Supplies	2,000	277	500
20216700	Plumbing Maintenance Services	3,500	4,601	2,500
20216800	Plumbing Maintenance Supplies	5,000	5,052	2,500
20222600	Expendable Tools	-	-	-
20223600	Fuel Lubricants	-	-	-
20227500	Rent/Lease Equipment	-	-	-
20229100	Equipment Maintenance Services	8,000	1,346	1,500
20229200	Equipment Maintenance Supplies	5,000	677	750
	TOTAL SERVICES & SUPPLIES	\$201,680	\$192,266	\$187,650
	IMPACT TO ASSESSMENT FUND	(\$296,363)	(\$291,345)	(\$250,746)

10111000 Staffing: FT: GP @ 50%.
20214100 Emerald Green Contract: All Parks (excluding Nature Area) \$14375/month for annual \$172,500.
Nature Area costs allocated to Fund 396A for \$1,765/month for annual costs \$21,180 to Fund 396A

**Special Assessment #2 - Fund 396B
Capital Expenditures: 5100 - 5200**

Fulton-EI Camino Recreation and Park District
Estimated Revenue Summary
Capital Budget - FY 2026/2027

Unit 5200 - Capital Improvements
Cost Center: 9349396520

PROGRAM DESCRIPTION: Expenditures for the acquisition of structures and improvements.

COST CENTER	REVENUE	BUDGET FY 25-26	PROJECTED FY 25-26	PRELIM. BUDGE FY 26-27
95956900	Santa Anita Picnic Shelter Grant	\$62,000	\$60,447	\$0
95956900	Howe Park - Volleyball Grant	100,000	-	100,000
95956900	Bohemian Park Design - Prop 68	1,000,000	144,893	1,000,000
95956900	District Wide - Outdoor Equity Grant	100,000	-	100,000
95956900	Bond Reimbursement	-	-	50,144
95956900	Other Insurance Reimb.	-	947	-
	TOTAL REVENUE	\$1,262,000	\$206,287	\$1,250,144
G/L CODE	SALARIES & BENEFITS			
10111000	Full-Time Salaries	\$25,321	\$25,322	\$43,258
10111000	Part- Time Salaries	-	-	-
10122000	Social Security/Medicare	1,937	1,291	3,309
10123000	Group Insurance/LT	-	-	-
10121000	PARS Retirement	-	-	-
10121000	PERS Retirement	2,015	1,344	3,461
10124000	Worker's Comp	-	-	-
10125000	Unemployment	34	-	116
	TOTAL SALARIES & BENEFITS	\$29,307	\$27,957	\$50,144
4202	Improvements (Other than Bldgs)			
4202	Santa Anita Picnic Shelter	\$62,000	\$60,447	\$0
4202	SMUD Shelter Howe Park*	-	-	-
4202	Howe Park - Volleyball Grant	100,000	-	100,000
4201	Bohemian Park Design - Prop 68	1,000,000	492,682	1,000,000
4202	District Wide - Outdoor Equity Grant	100,000	-	100,000
4202	PY Transfers Out - Audit	32,801	32,801	-
	TOTAL SERVICES & SUPPLIES	\$1,294,801	\$585,930	\$1,200,000
	IMPACT TO ASSESSMENT FUND	(\$62,108)	(\$407,600)	\$0

Staffing: FT: RH @ 50% dedicated to Measure Q Projects.

Special Assessment #2 - Fund 396B
Appendix: Expenditures

**Fulton-EI Camino Recreation and Park District
Assessment #2
FY 2026/2027
Appendix - Expenditures**

CODE	DESCRIPTION	TOTALS	Admin. 2300	Oper. 4200	Capital Equip. 5100	Capital Imp. 5200	
1000	FT & PT Salaries	69,322		26,064		43,258	
	Additives	43,918		37,032		6,886	
SALARY TOTAL		113,240	-	63,096	-	50,144	
2005	Advertising/Legal Notice	-	-				
2024	Subscriptions	-					
2029	Business Meeting Exp.	-					
2031	Business Travel	-					
2035	Education/Training	-					
2038	Employee Recognition	-					
2051	Insurance	-					
2061	Memberships	-					
2076	Office Supplies	-					
2081	Postage	-					
2085	Printing-Commercial	-	-				
2103	Agric./Hort. Services	5,000		5,000			
2104	Agric./Hort. Supplies	1,000		1,000			
2111	Building Main. Services	-					
2112	Building Main. Supplies	-					
2122	Chemical Supplies	-					
2131	Electrical Maintenance Service	500		500			
2132	Electrical Maintenance Supplie	500		500			
2141	Land Imp. Maintenance	172,500		172,500			
2142	Land Imp. Main. Serv.	400		400			
2151	Mechanical Sys. Services	-					
2152	Mechanical Sys. Supplies	-					
2162	Painting Supplies	500		500			
2167	Plumbing Maintenance Service	2,500		2,500			
2168	Plumbing Maintenance Supplie	2,500		2,500			
2171	Rent/Real Estate	-					
2185	Permit Fees	-					
2191	Electricity	-					
2192	Gas	-					
2193	Refuse Disposal	-					
2195	Sewage Disposal	-					
2197	Telephone	-					
2198	Water	-					
2205	Automotive Main. Serv.	-					
2206	Automotive Supplies	-					
2226	Expendable Tools	-					
2236	Fuel/Lubricants	-					
2261	Office Equip. Main. Serv.	-					
2275	Rents/Leases Equipment	-					
2291	Other Equip. Main. Serv.	1,500		1,500			
2292	Other Equip. Main. Supplies	750		750			
2314	Personal Equipment	-					
2322	Custodial Supplies	-					
2505	Acct./Financial Serv.	-					
2507	Property Tax Collection	-					
2531	Legal Services	-					
2551	Planning Services	-	-	-			
2591	Other Professional Serv.	12,750	12,750	-			
2811	Data Processing Services	-					
2813	BOE Sales Tax Audit	-	-				
2819	Election Services	-					
2852	Recreation Supplies	-					
2898	Other Oper. Exp. Sup.	-					
2899	Other Oper. Exp. Serv.	-					
SERVICE & SUPPLIES TOTAL		200,400	12,750	187,650	-	-	-
3210	Interest Expense	-					
3220	Bond/Loan Redemption	-					
LOAN REDEMPTION TOTAL		-	-	-	-	-	-
4202	Impv. Other Than Build.	200,000				200,000	
4202	Buildings	1,000,000				1,000,000	
4303	Vehicles	-					
4303	Other Equipment	-					
CAPITAL OUTLAY TOTAL		1,200,000	-	-	-	1,200,000	-
GRAND TOTAL		1,513,640	12,750	250,746	-	1,250,144	-
Total per Program/Cost Center		1,514,740	12,750	251,846		1,250,144	

**Fulton-El Camino Recreation and Park District
Maintenance & Improvement District**

**Debt Service - Fund 342C
2026/2027 Final Budget**

Summary

**Fulton-El Camino Recreation and Park District
Measure Q - Debt Service Fund
Statement of Income, Expenditures and Reserve Balance
Fiscal Year 2026/2027**

	<u>Actual FY 21/22</u>	<u>Actual FY 22/23</u>	<u>Actual FY 23/24</u>	<u>Projected FY 25/26</u>	<u>Budget FY 26/27</u>
<u>INCOME</u>					
Taxation:					
Taxes - Measure Q				655,951	615,000
Earned Income:					
Interst Income & Misc.				167,463	165,000
Total Operating Income	\$0	\$0	\$0	\$823,414	\$780,000
<u>EXPENSES</u>					
Operating Expenses:					
Interest Expense				202,494	392,750
Bond/loan Redemption				-	400,000
Total Operating Expenses	\$0	\$0	\$0	\$202,494	\$792,750
NET INCOME (LOSS) FROM OPERATIONS	\$0	\$0	\$0	\$620,920	(\$12,750)
NET INCREASE (DECREASE) IN FUND BALANCE	\$0	\$0	\$0	\$620,920	(\$12,750)
BEGINNING RESERVE BALANCE					620,920
ENDING RESERVE BALANCE *	\$0	\$0	\$0	\$620,920	\$608,170

**Fulton-El Camino Recreation and Park District
Maintenance & Improvement District**

**Capital Projects - Fund 342D
2026/2027 Final Budget**

Summary

**Fulton-El Camino Recreation and Park District
Measure Q - Capitol Projects Fund
Statement of Income, Expenditures and Reserve Balance
Fiscal Year 2026/2027**

	<u>Actual FY 21/22</u>	<u>Actual FY 22/23</u>	<u>Actual FY 23/24</u>	<u>Projected FY 25/26</u>	<u>Budget FY 26/27</u>
<u>INCOME</u>					
Taxation:					
Taxes - Measure Q				\$8,027,122	\$0
Earned Income:					
Interest Income & Misc.				187,936	
Total Operating Income	\$0	\$0	\$0	\$8,215,058	\$0
<u>EXPENSES</u>					
Operating Expenses:					
Insurance Liability					
Bond Issuance Costs				248,886	-
Investment Services					
Interest Expense				18,879	-
Bond/loan Redemption				839,000	-
Structures				1,124,438	5,983,855
Operating Transfers Out					-
Total Operating Expenses	\$0	\$0	\$0	\$2,231,203	\$5,983,855
NET INCOME (LOSS) FROM OPERATIONS	\$0	\$0	\$0	\$5,983,855	(\$5,983,855)
NET INCREASE (DECREASE) IN FUND BALANCE	\$0	\$0	\$0	\$5,983,855	(\$5,983,855)
BEGINNING RESERVE BALANCE					5,983,855
ENDING RESERVE BALANCE *	\$0	\$0	\$0	\$5,983,855	\$0

**FULTON-EL CAMINO RECREATION AND PARK DISTRICT
BOARD OF DIRECTORS MEETING
June 18, 2026**

ITEM NO. 6.4

Approval of the Location and Installation Costs for the Howe Park Volleyball Courts

STAFF REPORT

TO: Board of Directors

FROM: Emily J. Ballus, General Manager

SUBJECT: Approval of the Location and Installation Costs for the Howe Park Volleyball Courts

DATE: June 18, 2026

RECOMMENDATION

The Board approve:

1. The location for the new hardcourt volleyball courts at Howe Park at west side of tennis courts
2. The project scope and cost based on location selected of \$518,952.00

BACKGROUND

At the April 16, 2026, Board meeting, the Board reviewed potential locations and preliminary cost estimates for the construction of new hardcourt volleyball courts at Howe Park. Locations considered included:

- The Little League field area
- The existing futsal court
- The grass area west of the tennis courts
-

Following discussion, the Board did not select a preferred location and directed staff to continue evaluating options.

Measure Q Bond Funding

In November 2024, voters approved the District's Measure Q General Obligation Bond. In November 2025, staff presented a proposed Measure Q project list to the Board that included volleyball court improvements at Howe Park.

The volleyball court project was identified with a preliminary budget of \$145,000, consisting of:

- \$100,000 from a Sacramento Housing and Redevelopment Agency (SHRA) grant
- \$45,000 from Measure Q bond funds

Grant Expenditure Deadline

The SHRA grant requires all awarded funds to be expended by December 31, 2026. As a result, project planning, design, and construction must be completed within a limited timeframe to ensure compliance with grant requirements.

Proposed Location

The Programs, Facilities, and Projects Committee reviewed several potential locations for the proposed hardcourt volleyball courts and has identified the open space between the existing tennis courts and Howe Avenue as a potential location for the volleyball courts. This site has briefly been discussed by the Board for athletic court development.

FISCAL IMPACT:

The projected cost is \$518,952.00. SHRA has awarded a grant of \$100,000.00, which will bring the District's cost down to \$419,952.00. These funds will be allocated from Measure Q.

DISCUSSION

The Board will review the proposed location, project scope, and updated cost estimates. Following discussion, the Board may provide direction to staff and take action to approve a preferred location and project budget.

ATTACHMENTS

- Costs Breakdown Spreadsheet
- Howe Park – Volleyball Location Map

FECRPD - (511) Volleyball At Turf Meadow

Preliminary Estimated Cost of Construction - Labor and Materials

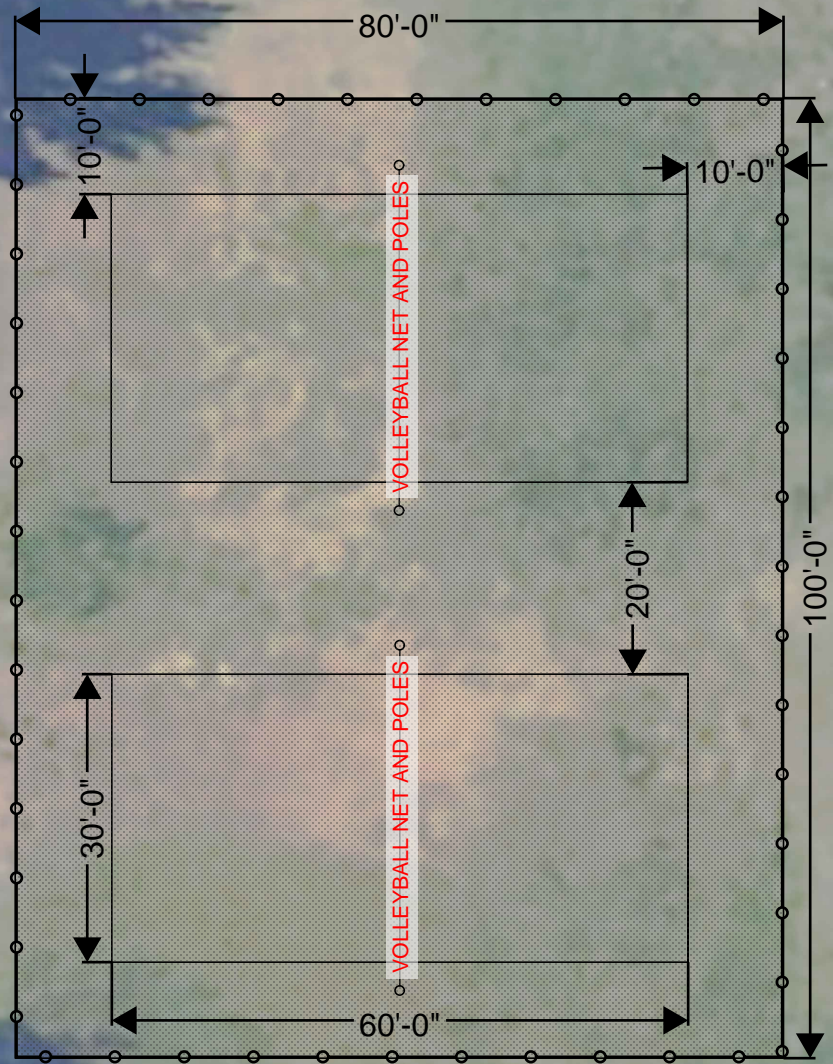
Prepared For: Fulton-El Camino Park District

Date: 05/2026

Project No: 2643-HOWE

HOWE PARK - Volleyball at turf field (A02)							
UNIT	DESCRIPTION	QUANTITY		UNIT PRICE	TOTAL	ALTERNATE UNIT PRICE	ALTERNATE TOTAL
1	Mobilization / SWPPP / Con Fencing	1	LS	\$25,000.00	\$25,000.00		
2	Demo Turf, Clear and Grub	8,400	SF	\$1.00	\$8,400.00		
3	Grade/Staking for Drainage	8,400	SF	\$3.00	\$25,200.00		\$0.00
4	Repair surrounding turf and retrofit irrigation	1	LS			\$4,000.00	\$4,000.00
5	Fine Grading	8,400	SF	\$1.50	\$12,600.00		
6	Compact Subgrade	8,400	SF	\$0.60	\$5,040.00		
7	Import Aggregate Base and Compact (6")	8,000	SF	\$4.00	\$32,000.00		
8	Rubber Over Base with Striping	8,000	SF	\$30.00	\$240,000.00		
9	Curb at Rubber	360	LF	\$50.00	\$18,000.00		
11	Concrete ADA Access (5'x80')	400	SF	\$16.00	\$6,400.00		
12	Culvert with Fill and base 24" for ADA Access	10	LF	\$250.00	\$2,500.00		
13	Volleyball Net and Posts and Installation	2	EA	\$4,800.00	\$9,600.00		
14	Shade Structures (Alt)	2	EA			\$40,000.00	\$80,000.00
15	Picnic Tables (2 Base/2 Alt)	2	EA	\$3,000.00	\$6,000.00	\$3,000.00	\$6,000.00
16	Trees (Alt)	10	EA			\$350.00	\$3,500.00
17	Wired Lighting	3	EA	\$17,500.00	\$52,500.00		
18	Lighting Conduit in Trench	250	LF	\$24.00	\$6,000.00		
19	6' Omega Fence	360	LF	\$125.00	\$45,000.00		
19	Omega Fence Gate	2	EA	\$2,100.00	\$4,200.00		
Subtotal					\$494,240.00		\$93,500.00
				SUBTOTAL	\$494,240.00		\$93,500.00
				5% CONTINGENCY	\$24,712.00		
				0% SOFT COST			
				TOTAL ESTIMATE	\$518,952.00		\$93,500.00

Note: This estimate is based on the Concept Plan dated May, 2026. It is recognized that neither the Landscape Architect nor the client has control over the cost of labor, materials, equipment, the Contractor's methods of determining bid or competitive bidding, market, or negotiating conditions. Accordingly, the Landscape Architect cannot warrant or represent that bids or negotiated prices will vary from any statement of



SCALE: 1" = 20'

VOLLEYBALL COURT DIMENSIONS AND LAYOUT (NOT ALL DIMENSIONS AND ELEMENTS SHOWN)

June 8, 2026

Dear HUD Grantees:

The U.S. Department of Housing and Urban Development (HUD) is taking bold steps to eliminate fraud nationwide in the programs it funds. People who are supported by HUD-assisted programs deserve to receive the very best services. Taxpayers deserve to see that money is spent wisely and without fraud.

The Office of Inspector General (OIG) is committed to eliminating fraud, waste, and abuse. When people act intentionally to defraud our programs, it erodes public trust and diverts critical resources away from communities and the individuals who depend on HUD for housing solutions. Eliminating fraud is a shared responsibility; we cannot do it alone. We need you to do your part.

Make reports of crime, fraud, waste, and abuse to OIG via our Hotline at <https://www.hudoig.gov/hotline> or call 1-800-347-3735. Additionally, we encourage you to use our anti-fraud resource graphics in your social media, newsletters, websites, and other communications. The resource graphics are available on our website at <https://www.hudoig.gov/resources/posters-and-brochures>.

Please share this letter with all your staff, subrecipients, and contractors. Together we will eliminate fraud.

Sincerely,

Brian D. Harrison
Acting Inspector General



High-Speed Rail Board Finalizes Plan with Tax Increment Proposal

By [Morgan Leskody](#) posted 9 days ago

Yesterday, June 1, the Board of Directors of the California High-Speed Rail Authority (HSRA) adopted a revised [2026 Business Plan](#), inclusive of references to legislative proposals related to tax increment financing and land use authority for the High-Speed Rail Project.



CSDA spoke at the June 1 HSRA Board Meeting in-person under public comment stressing that tax increment financing should be limited to those affected taxing agencies that have provided their express, meaningful, and freely-given consent to participate. This testimony reinforced the concerns previously issued by CSDA, along with a coalition of local government organizations, in the comment letter submitted in connection with the 60-day public comment period.

Discussion of the plan by the HSRA Board of Directors included comments relevant to concerns put forward by CSDA and local government stakeholders. Board Members Jason Elliott and Henry Perea as well as State Senator Anna Caballero made comments generally supportive of further collaboration with local government stakeholders. Ultimately, the HSRA Board voted unanimously to approve the 2026 Business Plan.

The draft 2026 Business Plan was first posted to the HSRA website on February 28, 2026, opening a 60-day public comment period that concluded April 29. CSDA positioned at the forefront of the issue, speaking in-person under public comment at the March 2 Assembly Transportation Committee informational hearing, April 27 Senate Transportation Committee informational hearing, and May 7 Senate Budget and Fiscal Review subcommittee hearing.

The HSRA Business Plan is a document that is required by law to be updated by every even year. It provides a snapshot of the most current information about the High-Speed Rail Project at the time of adoption.

Sacramento NBC affiliate KCRA reported on April 29 that a spokesperson for the HSRA said the authority would formally send the finalized version of the Business Plan to the State Legislature by June 1 in part to align its legislative proposals with state budget negotiations.

CSDA will continue to engage with the HSRA and the State Legislature as the State Budget process and High-Speed Rail Project progress to ensure special district revenues are protected and that local control is safeguarded.

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JUNE 27, 2026
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DIVE-IN MOVIE NIGHT

at Cottage Pool

Enjoy an evening swim, then relax
poolside with a family-friendly movie on
the big screen under the stars!



FRIDAY, JULY 10, 2026: SPONGEBOB: SEARCH FOR SQUARE PANTS

FRIDAY, AUGUST 14, 2026: SUPER MARIO BROTHERS GALAXY MOVIE



PUBLIC SWIM:
7:00 PM – 8:30 PM



MOVIE BEGINS:
APPROXIMATELY 9:00 PM



SWIM ADMISSION:
\$5 PER PERSON



MOVIE ADMISSION:
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WWW.FECRPD.COM

May 1, 2026	Comm. Resource Project	8:00 am 2:00 pm	FECRPD	Howe North Lot	
Sat, May 2, 2026	Nwana Brown – BBQ	1:00 pm 7:00 pm	FECRPD	Howe #1 & #2	Alcohol Permit
Sun, May 3, 2026	1 st Slavic Baptist church – Gathering	2:00 pm 8:00 pm	FECRPD	Chicken Ranch #1	Amp Music Permit
Sun, May 3, 2026	Bethany Butori, Celebration	9:00 am 3:00 pm	FECRPD	Howe #2	Alcohol Permit
Sun, May 3, 2026	Monica Lopez – Birthday	1:00 pm	FECRPD	Howe Tot Lot Gazebo	Alcohol Permit
Fri, May 8, 2026	IRC Picnic Day	10:00 am 4:00 pm	FECRPD	Howe #2	
Sat, May 9, 2026	Music In the Park: FEC 70 th	2:00 pm 5:00 pm	FECRPD	Howe Meadow	
Sat, May 9, 2026	Slavic Asistance Center	11:00 am 3:00 pm	FECRPD	Chicken Ranch #1	
Sat, May 9, 2026	Charlotte DeWitt – BBQ	2:00 pm 8:00 pm	FECRPD	Howe Tot Lot Gazebo	
Sun, May 10, 2026	A.Grays – BBQ	1:30pm 7:30 pm	FECRPD	Howe Tot Lot Gazebo	
Sat, May 16, 2026	Rafael Chavez-Villa – Family Event	3:00 pm 12:00 am	Shayla Avina	Hall	Alcohol, Private Security 5pm-12am
Sat, May, 16, 2026	Stephanie Boatright – Zay Day	12:00 pm 6:00 pm	FECRPD	Seely #1 & 2	
Sat, May 16, 2026	Tiffani Xiong – Picnic	1:00 pm 6:00 pm	FECRPD	Howe Tot Lot	
Sun, May 17, 2026	Traditional AA – Picnic	11:00 am 5:00 pm	FECRPD	Howe #1 & #2	
Sun, May 17, 2026	Brittney Kotel – Birthday	11:00 am 4:00 pm	FECRPD	Seely #1	

Sun, May 17, 2026	Jason Nguyen – Picnic	10:30 am 4:30 pm	FECRPD	Cottage	
Tue, May 19, 2026	Assistance League of Sacramento – Banquet	4:00 pm 7:00 pm	JD	Hall	
Fri, May 22, 2026	PHCC – GDA	3:30 pm 8:30 pm	Avina Ashlee	Hall	Alcohol, Private Security 4:30pm-8:30pm
Sat, May 23, 2026	Seth Catillo – Family Event	1:00 pm 7:00 pm	Shayla Ashlee	Hall	
Sat, May 23, 2026	Jennifer Branner – mental health event	12:00 pm 6:00 pm	FECRPD	Howe Meadow	
Sat, May 23, 2026	Alexander Schwarz – Rachels MD to Be Party	1:00 pm 7:00 pm	FECRPD	Howe #2	
Sat, May 23, 2026	Enkhjargal Namson - Picnic	12:00 pm 6:00 pm	FECRPD	Howe tot Lot Gazebo	
Sun, May 24, 2026	D.Alemu – Gard Party	1:00 pm 9:00 pm	Austin Shayla	Hall	Microphone
Sun, May 24, 2026	Powerhouse Church	8:00 am 2:00 pm	FECRPD	Howe Meadow	Amp Music Permit
Thurs, May 28, 2026	Lifeline Screening	8:00 am 5:00 pm	FECRPD	Hall	
May 29, 2026	S. Tupa'I – Family Grad Gathering	1:00 pm 10:00 pm	TBD TBD	Hall	CANCELLED
Sat, May 30, 2026	Ray Creely – Grad Party	10:00 am 7:00 pm	FECRPD	Howe tot Lot Gazebo	Alcohol Permit
Sat, May 30, 2026	Kelly Holland – Eagle Scout Project	1:30 pm 4:30 pm	Austin	Hall	
Sat, May 30, 2026	Elias Tezare – Picnic	1:00 pm 6:00 pm	FECRPD	Chicken Ranch #1	
Sun, May 31, 2026	Sac Metro Church of Christ – Picnic	9:00 am 2:00 pm	FECRPD	Chicken Ranch #1	

I Am Ministries Church Sundays 9:00 am – 12:00 pm
CFFU – 1st Tuesday 4:30 – 9:30 pm
SCMT Sunday 1:00 -7:00 pm, Wednesdays 3:30pm – 7:30 pm

ITEM NO 13.1 A Resolution of The Fulton-El Camino Recreation and Park District
Approving a Contract of Employment for General Manager and District Administrator

Fulton-El Camino Recreation and Park District
2201 Cottage Way
Sacramento, CA 95825

Staff Report

To: Board of Directors
From: Jennifer Buckman, District Counsel
Subject: District Administrator Employment Agreement
Date: June 15, 2026

RECOMMENDATION:

1. Adopt a Draft Resolution entitled, "A Resolution of the Fulton-El Camino Recreation and Park District Approving a Contract of Employment for District Administrator"; AND
2. Appoint Emily J. Ballus ("Employee") as District Administrator; and
3. Direct District counsel to retain assistance to revise the District's Regular Salary Schedule as required by the California Public Employees Retirement System ("CalPERS") and to present it to the Board for approval at a subsequent meeting.

BACKGROUND:

Emily J. Ballus has been serving as General Manager of the District for some time. Consistent with current employment practices, the District desires to enter into an employment agreement with Ms. Ballus to serve in the role of General Manager and District Administrator. The Board appointed Teresa Higgins and Jennifer Buckman as its labor negotiators to meet with Ms. Ballus, and the Board provided direction to President Higgins and Ms. Buckman. The labor negotiators now recommend that the Board enter the Employment Agreement with Ms. Ballus for the General Manager and District Administrator position.

DISCUSSION:

TERMS AND CONDITIONS OF EMPLOYMENT:

The District Administrator Employment Agreement ("Employment Agreement") is attached in Exhibit A and sets forth the complete terms and conditions of the District Administrator appointment. The Employment Agreement shall take effect on the date set forth above and terminate on June 30, 2028, unless extended as provided in Section 7 or terminated as provided in Section 8 of the Employment Agreement. Employee's employment will be governed by the District Policies and Procedures Manual ("Manual"), and both District and Employee will comply with all applicable provisions of the Manual.

The Contract includes in part the following:

1. Salary in the amount of \$130,000, beginning July 1, 2026 through June 30, 2027.
2. Yearly base salary adjustment to include cost-of-living increase.
3. A \$300 monthly car allowance.
4. Administrative leave as provided to other management-level employees of the District.
5. All other employee benefits as provided to other regular full-time District employees, with exception that Employee shall not be entitled to any overtime or compensatory time off benefits.

Development of Revised Salary Schedule:

Under the Public Employees' Retirement Law and the Public Employees' Pension Reform Act of 2013 (PEPRA), CalPERS requires publicly available pay schedules that show the pay range(s) associated with each position. It also defines eight (8) requirements for such schedules, including that the schedule be duly approved and adopted by the employer's governing body in accordance with requirement of applicable public meetings laws, it is posted on the employer's website, and it is retained by the employer and available for public inspection for not less than five years. Publicly available pay schedules are a critical component to verify all members' pay rates when calculating members' retirement benefits.

Once the Employment Agreement is approved, the Board will need to revise the District's salary schedule. District counsel recommends that the Board authorize counsel to retain assistance to prepare a revised salary schedule consistent with requirements of PEPRA and to bring the revised salary schedule back to the Board for adoption.

Attachments

- A – Draft Resolution approving a Contract of Employment for District Administrator
- B – Exhibit A to Draft Resolution – District Administrator Employment Agreement

RESOLUTION NO. 2025-2026-28

A RESOLUTION OF THE FULTON-EL CAMINO RECREATION AND PARK DISTRICT APPROVING A CONTRACT OF EMPLOYMENT FOR DISTRICT ADMINISTRATOR

WHEREAS, Emily J. Ballus serves as the General Manager and District Administrator of the Fulton-El Camino Recreation and Park District (“District”); and

WHEREAS, the Board of Directors of the Fulton-El Camino Recreation and Park District (“Board of Directors”) now wishes to formalize the terms of Emily J. Ballus’ appointment with the District to serve as General Manager and District Administrator; and

WHEREAS, the Board of Directors’ designated labor negotiators have received direction from the Board, negotiated with Ms. Ballus, and presented the Board of Directors with their recommendations to set the salary and benefits, as well as other terms and conditions of employment, for the General Manager and District Administrator position, as set forth in the District Administrator Employment Agreement (“Employment Agreement”) attached hereto as Exhibit A; and

WHEREAS, the Board of Directors has accepted those recommendations and now seeks to adopt the Employment Agreement.

NOW THEREFORE, BE IT RESOLVED by the Board of Directors of the Fulton-El Camino Recreation and Park District as follows:

SECTION 1. Emily J. Ballus is hereby appointed to the position of District Administrator effective July 1, 2026, at an annual salary of \$130,000 to be paid on a biweekly basis.

SECTION 2. All other benefits for the position of District Administrator shall be as provided for in the Employment Agreement.

SECTION 3. The Board of Directors hereby approves the Employment Agreement attached hereto as Exhibit A.

SECTION 4. The Board of Directors hereby directs District counsel to retain assistance to revise the salary schedule for regular full-time equivalent positions as required by California Public

Employees Retirement System consistent with the terms of this Agreement and to present said schedule to the Board for approval at a future meeting.

PASSED AND ADOPTED by the Board of Directors of the Fulton-El Camino Recreation and Park District on the 18th day of June, 2026, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Teresa Higgins
Chair, Board of Directors

ATTEST:

District Clerk

DISTRICT ADMINISTRATOR EMPLOYMENT AGREEMENT

THIS AGREEMENT is made and entered into on June ____, 2026, by and between Fulton-El Camino Recreation and Park District, a local government agency ("District"), and Emily J. Ballus, an individual ("Employee"), who are collectively referred to herein as the "Parties," and who agree as follows:

1. **Employment.** Effective _____, District appointed, and has thereafter employed, Employee as General Manager. Employee hereby accepts such employment on and subject to the terms and conditions of this Agreement.
2. **Term.** This Agreement will take effect on the date set forth above and terminate on June 30, 2028, unless extended as provided in Section 7 or terminated as provided by Section 8 below. Employee acknowledges that she serves under this Agreement at the will and pleasure of the District's Board of Directors.
3. **Duties.** Employee's duties under this Agreement will be those assigned to the office of the District Administrator on the job description for the District Administrator position as adopted and amended from time to time by the District's Board of Directors, and such other duties and responsibilities as assigned by the District's Board of Directors. The current job description is attached as Exhibit A. Employee will be the chief executive officer of District and work under the direction and control of the District's Board of Directors. Employee, at all times will act in the best interests of District and perform her duties in a competent and professional manner.
4. **Hours.** Employee acknowledges that her position is a full-time management position and she agrees to devote her full time attention and energies to the job duties and be available to work at such times as appropriate to fully and competently perform the duties of the position, regardless of the number of hours or time of day or week involved. Employee acknowledges that the duties of her position may require an average of more than 40 hours per week, and that some day-to-day hours may vary from well above eight hours (for example on a Board meeting day) to below eight hours. Employee will not be compensated for overtime hours worked or otherwise earn or be entitled to compensatory time off for hours worked in excess of eight hours per day or 40 hours per week. Employee will not engage in any conduct, other employment, or business, commercial or professional pursuits, whether for compensation or otherwise, that would interfere with her responsibilities and duties to District or that would reflect unfavorably upon the interests of District.
5. **Compensation.** For all services to be rendered by Employee under this Agreement, District will provide to Employee the following salary and benefits:
 - a. Salary in the amount of \$130,000 per year beginning July 1, 2026 through June 30, 2027.
 - b. Salary will be paid at the times and in the manner as provided by District's standard

payroll practices. This base salary will be adjusted on July 1, 2027, and on that same date each year thereafter that this contract remains in effect. The adjustment of the base salary will be to include a cost-of-living increase, to be calculated by multiplying the base salary by the rate of increase stated in the CPI-U for the past 12 months as stated in the Consumer Price Index, West Region prepared by the United States Bureau of Labor Statistics. If the CPI-U for the past 12 months is negative, the base salary shall not be adjusted for that one-year period, and adjustment of the base salary will be reconsidered in the following year.

- c. Car allowance in the amount of \$300 per month. The allowance covers all business-related vehicle transportation expenses for Employee (except for authorized out-of-town vehicle rentals). This payment is in lieu of payment of any mileage reimbursement for business-related use of Employee's personal vehicle.
 - d. Administrative leave as provided to other management-level employees of District.
 - e. All other employee benefits (including vacation and sick leave; retirement system membership and employer contributions; deferred compensation investment opportunities; employee and dependent coverage on health, dental and other group insurance programs) will be as provided in the District Policies and Procedures Manual (as the same may be amended by District from time-to-time) and as otherwise provided to other regular full-time District employees, except that Employee shall not be entitled to any overtime or compensatory time off benefits.
6. **Other Terms and Conditions of Employment.** Employee's employment also will be governed by the District Policies and Procedures Manual (as the same may be amended by District from time-to-time) and the Parties will comply with all applicable provisions of the Manual. If any term or condition of this Agreement is inconsistent or in conflict with a term or condition of the Policies and Procedures Manual, the Agreement will govern. If any term or condition of this Agreement is inconsistent or in conflict with a federal or state law, the law will govern.
7. **Extension.** During the term of this Agreement, the District's Board of Directors shall have the option to extend the term of this agreement to June 30, 2029. The Parties may further extend the term of this Agreement beyond June 30, 2029 by mutual written consent. Approval of any extension by District requires approval by the District's Board of Directors at a noticed public meeting.
8. **Termination.** This Agreement may be terminated prior to its expiration date in any one of the following ways:
- a. By mutual agreement of the Parties, expressed in writing.
 - b. By Employee, upon giving to District not less than 60 days prior written notice of her election to resign from employment and terminate this Agreement.

- c. By the death of Employee.
 - d. By Employee's service or disability retirement.
 - e. By District, for cause, upon giving to Employee written notice of immediate termination. The written notice of termination will specify (1) the particular cause(s) and the facts and circumstances justifying the termination of the Agreement for cause, and (2) the opportunity of Employee to meet with the District's Board of Directors on the reasons for her termination. If Employee requests a meeting, the meeting will be held at the Board's earliest convenience in a closed session, unless Employee requests an open session. After the meeting, the Board may affirm, modify or reverse its decision to terminate for cause. For purposes of this Agreement, the following will justify termination for cause: willful breach of duty; habitual neglect of duty; gross insubordination; conviction of a crime involving moral turpitude; conduct that makes it impossible or impracticable to perform the duties under this Agreement or that seriously impedes District operations; conduct that tends to bring discredit to District; conduct unbecoming an employee in public service; mishandling of District funds; any intentional misrepresentation or fraud in connection with the performance of her duties; theft of District property; violation of law; or violation of the District Policies and Procedures Manual.
 - f. By District, without cause, upon giving to Employee three months prior written notice of termination, or upon notice of immediate termination and payment of severance pay in an amount equal to Employee's then-monthly salary multiplied by three months; except that, if the Agreement is terminated within three months of its expiration date, the severance pay amount will be determined based on the number of months left on the unexpired term of the Agreement.
9. **Suspension.** The District's Board of Directors may suspend Employee with full pay and benefits at any time and for any reason during the term of this Agreement.
10. **Entire Agreement.** The Parties intend this writing to be the sole, final, complete, exclusive and integrated expression and statement of the terms of their contract concerning the subject matter addressed in the Agreement. This Agreement supersedes all prior oral or written negotiations, representations, contracts or other documents that may be related to the subject matter of this Agreement, except those other documents that may be expressly referenced in this Agreement.
11. **Notices.** Any notice to be given to Employee will be sufficiently served if given to him personally or if deposited in the United States Mail, regular pre-paid mail, addressed to him at her most recent residence address as shown on the District payroll records. Any notice to be given to District will be addressed to the District's Board of Directors and delivered by hand or courier (if sent via an established overnight delivery service such as UPS or FedEx) or mailed to the District Secretary at the District offices.

12. **Successors and Assigns.** This Agreement is personal to Employee. Employee may not transfer or assign the Agreement or any part of it. Subject to this restriction on transfer and assignment, this Agreement will bind, and inure to the benefit of, the successors, assigns, heirs and legal representatives of the Parties.
13. **Amendments.** This Agreement may be amended only by a subsequent writing approved and signed by both Parties. Any amendment by District must be approved by the District's Board of Directors at a noticed public meeting. Individual Board members do not have the authority, express or implied, to amend, modify, waive, extend or in way alter this Agreement or the terms and conditions of Employee's employment.
14. **Waiver.** The waiver at any time by either party of its rights with respect to a default or other matter arising in connection with this Agreement will not be deemed a waiver with respect to any subsequent default or matter.
15. **Construction and Interpretation.** The Parties agree and acknowledge that this Agreement has been arrived at through negotiation, and that each party has had a full and fair opportunity to revise the terms of this Agreement. Consequently, the normal rule of construction that any ambiguities are to be resolved against the drafting party will not apply in construing or interpreting this Agreement.
16. **Governing Law and Venue.** Except as otherwise required by law, this Agreement will be interpreted, governed by, and construed under the laws of the State of California. The County of Sacramento will be venue for any state court litigation and the Eastern District of California will be venue for any federal court litigation concerning the enforcement or construction of this Agreement.

FULTON-EL CAMINO RECREATION
AND PARK DISTRICT

DISTRICT ADMINISTRATOR

Teresa Higgins, Chair
Board of Directors
Attest:

Emily Ballus, District Administrator

Kathleen Stricklin, Secretary
Board of Directors