**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**

**REGULAR BOARD OR DIRECTORS MEETING**

# AGENDA

**Thursday, August 20, 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.

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**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.

P. 04-10 4.1 Approve the Minutes of the July 2026 Regular & Special Board Meetings

4.2 Accept Financial Activity

P. 11-19 a. Summary Financial Statement of Activity YTD July 2026

P. 20-21 b. Receive the Program Revenue and Refund Report for July 2026

P. 22 c. Receive Revolving Fund Report for July 2026

P. 23-25 d. Receive the Payroll Report for July 2026

P. 26-27 e. Receive Claims for July 2026

P. 28-32 f. Receive Parks, Recreation, and Facility Rentals Report July 2026

P. 33-37 4.3 General Manager's Monthly Update

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**5. PRESENTATIONS - none**

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

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

**6.1 Adopt Resolutions Approving the 2026/27 Final Budget** (Resolution-Motion)

P. 38 The Board will review the Proposed Final Budget for 2026/27. The Board will consider adopting the final budget after hearing public comments and board discussion.

P. 39 a. Resolution 2026/27-7, Approving the Gann Appropriations Limit for 2026/2027

P. 40 b. Resolution 2026/27-8, Approving the General Fund Final Budget for 2026/2027

P. 41 c. Resolution 2026/27-9, Approving the Parks Maintenance and Recreation Improvement District (Assessment # 1) Final Budget for 2026/2027

P. 42 d. Resolution 2026/2710, Approving the Parks Maintenance and Recreation Improvement District (Assessment # 2) Final Budget for 2026/2027

P. 43 e. Resolution 2026/27-11, Approving 342C Debt Service Fund (Measure Q) Final Budget for 2026/2027

P. 44 f. Resolution 2026/27-12, Approving the 342D Capital Projects Fund (Measure Q)

P. 45-118 g. Final Budget for 2026/2027

**6.2 Approve the Temporary Easement Request and Contract by the Sacramento Department of Transportation for the Bike Lane Project on Bell Street along Santa Anita Park.**

P. 119-130 The Board will consider approving the temporary easement for Sacramento County that includes the Board's modifications requests.

**6.3 Approve Contract for the Howe Park Bridges Replacement Project** (Motion)

P. 131-141 The Board will consider approving the bid selected by staff for the Howe Park Bridges Replacement Project. Project engineer Jack Scroggs will present on the bid and process.

**6.4 Approve Contract with Melton Design Group for Measure Q Project Mgmt. Services**

P. 142-155 The Board will consider approving a professional services agreement with Melton Design Group, Inc. (MDG) to provide master plan project management services for Measure Q.

**6.5 Approve Auditor for the FYE June 30, 2026, Audit Services**

P. 156-160 The Board will consider approving Larry Bain, CPA as the auditor for 2025-2026 audit.

7. **INFORMATIONAL ITEMS** (No Action Required)
No Items due to Budget Workshop

8. **CORRESPONDENCE/ANNOUNCEMENTS**
8.1 Got Governance? Everything you wanted to know about being a Board Member but
P. 161-162 were afraid to ask.
P. 163-166 8.2 Generative AI and real-time data are transforming how parks leaders design, maintain, and serve their communities, from sensor-powered maintenance to AI-enhanced. community planning
P. 167 8.3 EmPOWERment Park Grand Opening Flyer

9. **COMMITTEE REPORTS**
a. Personnel and Finance – Chair, Director Lavallee
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**

12. **ADJOURNMENT**

13. **SIGN ALL APPROVED DOCUMENTS**

*Next Regular Board Meeting on Thursday, September 17, 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, July 16, 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 Via Zoom
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
Shirley Fong, County Representative
Dane Coyle, County Representative
Trever Blanc, Security

## 2. PLEDGE OF ALLEGIANCE

**3. PUBLIC COMMUNICATIONS:** Public comments on anything not on the agenda.

Public Comment:

No Public Comment

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## 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**
June 2026 Regular Board and Committee Meetings

**4.2 Accept Financial Activity**

a. Summary Financial Statement of Activity YTD June 2026
b. Receive the Program Revenue and Refund Report for June 2026
c. Receive Revolving Fund Report for June 2026
d. Receive the Payroll Report for June 2026
e. Receive Claims for June 2026
f. Receive Parks, Recreation, and Facility Rentals Report June 2026

Secretary Kathy Stricklin made the motion to accept the consent agenda and Director Chris Fischer seconded the motion.

Motion passed with a vote of 4-0-1-0 (Ayes, Noes, Absent, Abstain), with Director Lavallee absent.

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

**5. PRESENTATIONS**

5.1 Sacramento Department of Transportation project engineer, Dane Coyle, will present on the Bike Lane project on Bell Street along Howe Park.

Proposing a temporary construction easement over a portion of District property to support project construction. Term beginning March 1, 2028, and ending February 28, 2031, or upon competition of construction activities. District will receive a compensation in the sum of $1500 for temporary use of the easement area.

**6. DISCUSSION AND ACTION ITEMS (Motion)**
The Board will review and discuss taking appropriate action on the following matters:

Public Hearings and Approval of Resolution Nos. 2026/27-1 and 2026/27-2 Approving Districts (Assessment # 1 and Assessment # 2).

6.1 Public Hearings and Approval of Resolution Nos. 2026/27-1 and 2026/27-2 Approving Engineer's Reports, Confirming Diagram and Assessment and Ordering Continuation of Assessment for Fiscal Year 2026-27 for the Parks Maintenance and Recreation Improvement. Assessment Districts (Assessment # 1 and Assessment # 2).

Chair Teresa Higgins moved to approve Resolution Nos. 2026/27-1 and 2026/27-2 Approving Engineer's Reports, Confirming Diagram and Assessment and Ordering Continuation of Assessment for Fiscal Year 2026-27 for the Parks Maintenance and Recreation Improvement. Assessment Districts (Assessment # 1 and Assessment # 2). Director Chris Fischer seconded the motion.

Motion passed with a vote of 4-0-1-0 (Ayes, Noes, Absent, Abstain), with Director Lavallee absent

6.2 A Resolution Adopting A Records Retention Schedule, Updating The Records Retention Policy, And Authorizing Destruction Of Certain Agency Records. The Board will consider updating the Records Retention policy and schedules.

Director Kathy Stricklin moved to approve the resolution adopting the Records Retention Schedule, updating the Records Retention Policy, and authorizing the destruction of certain agency records. Director Chris Fischer seconded the motion.

Motion passed with a vote of 4-0-1-0 (Ayes, Noes, Absent, Abstain), with Director Lavallee absent

7. **INFORMATIONAL ITEMS** (No Action Required)
   - 7.1 FEC 70th Anniversary Gala Fundraiser on June 27, 2026 in Howe Park
   - 7.2 Movie Nights at Cottage Park Pool
   - 7.3 FEC Hall & Picnic Rentals, Events & Other Special Events – June 2026

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**8. CORRESPONDENCE / ANNOUNCEMENTS**
   - 8.1 Assembly Committee On Water, Parks, And Wildlife, AB 2578 (Rogers) – As Introduced February 20, 2026
   - 8.2 CSDA 2026 Mid-Year Legislative Report

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**9. COMMITTEE REPORTS**
Personnel and Finance – Chair Higgins
Met and discussed the preliminary budget. Discussed having a budget meeting due to a tight budget.

Programs, Facilities, and Projects – Director Seaman
Met and discussed parking options.

Community Relations – Director Stricklin
Didn't Meet.

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**10. FUTURE AGENDA ITEMS INITIATED BY DIRECTORS**

Director Chris Fischer – No Comment.

Chair Teresa Higgins – Chair Higgins thought the 70th Celebration went well and was a nice celebration. Volleyball court updates.

Vice Chair Michael Seaman – Vice Chair Seaman reported attending a recent CARPD and Chamber of Commerce meetings. States the 70th celebration dinner was well done.

Director Laura Lavallee– No Comment. Absent

Director Kathleen Stricklin – No Comment.

**11. FUTURE AGENDA ITEMS INITIATED BY THE GENERAL MANAGER**

The General Manager also shared that Supervisor Desmond was is a motorcycle accident and will push back their meeting. Met with the County and Howe Avenue school about parking and will have more information in the future.

Mentions in 2020 our taxes were at 9.1 and this year we are receiving 2.8. More to be discussed at the budget meeting.

### 12. ADJOURNMENT

With no further business, Chair Teresa Higgins adjourned the meeting at 7:30pm

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**

**CONSENT AGENDA ITEM: Minutes 4.1a**

**Tuesday, July 21, 2026 | 6:30 p.m.**
**Thursday, August 13, 2026 | 4:30 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 – Absent
Michael Seaman, Vice Chair - Present
Kathleen Stricklin, Secretary – Present
Laura Lavallee, Board Director - Present
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

## 2. PLEDGE OF ALLEGIANCE

**3. PUBLIC COMMUNICATIONS:** Public comments on anything not on the agenda.

Public Comment: None

## 4. DIRECTIVES/MOTIONS

### 4.1 Adopt Resolutions Amending the 2025-2026 Budget - 7/21

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

a. Resolution 2026/27-4, Approving the General Fund Revised Budget for 2025-26
b. Resolution 2026/27-5, Approving the Parks Maintenance and Recreation Improvement District (Assessment #1) Revised Budget for 2025-26

c. Resolution 2026/27-6, Approving the Parks Maintenance and Recreation Improvement District (Assessment #2), Revised Budget for 2025-26

The Board will consider adopting the Resolutions to complete the 2025-2026 fiscal year budget.

Director Laura Lavallee moved to adopt approval of Resolution Nos. 2026/27-4, 2026/27-5, and 2026/27-6, approving the General Fund, Parks Maintenance and Recreation Improvement District Assessment #1, and Parks Maintenance and Recreation Improvement District Assessment #2 budget amendments to complete the 2025-2026 fiscal year budget and Secretary Kathy Stricklin seconded the motion.

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

**5. ADJOURNMENT**

With no further business, Vice Chair Michael Seaman adjourned the meeting at 7:15pm

**Meeting Continued on August 13, 2026**

**1. CALL TO ORDER / ROLL CALL, 4:30pm**

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

**Staff Members:**
Emily Ballus, GM
Mike Chahal, Staff
Jaden Delfer, Staff
Dave Price, Staff
Ryan Harder, Staff
Robin Romines, Staff

**Public Attendees:**
Steven Rice, District Resident

**2. PLEDGE OF ALLEGIANCE**

**3. PUBLIC COMMUNICATIONS:** Public comments on anything not on the agenda.

Public Comment: None

**4. DIRECTIVES/MOTIONS**

**4.1. DISCUSSION AND DIRECTION ITEMS (Motion or Approval Required) – 8/13**
The Board will review and discuss taking appropriate action on the following matters:

4.1 Conduct a Workshop to receive a presentation on the Fiscal Year 2026-2027

Discussion: The Board reviewed and discussed the Fiscal Year 2026–2027 budget, including the continued financial impact of ERAF and property tax allocations on District revenues. Discussion included opportunities to reduce operating expenses through cost-saving measures, including evaluating current vendors and identifying more cost-effective service options.

The Board also discussed ongoing challenges within Recreation programming, including staffing reductions and strategies to maintain services while managing personnel costs. Additional discussion focused on maximizing the use and revenue potential of District facilities, exploring new pool programming opportunities, and potential restroom upgrades and facility improvements.

**5. ADJOURNMENT**

With no further business, Chair Teresa Higgins adjourned the meeting at 6:23pm

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**
**Month of July 31, 2026 (Period 01)**

| | 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. | $1,954,255 | $0 | $482,041 | $0 | $270,650 | $0 | $2,706,946 | $0 | 8% | 0.0% | $615,000 | $0 | $0 | $0 |
| Recreation & Events | 233,522 | (11,431) | - | - | - | - | 233,522 | (11,431) | 8% | -4.9% | - | - | - | - |
| Bldg Rental & Other | 130,750 | (760) | - | - | - | - | 130,750 | (760) | 8% | -0.6% | - | - | - | - |
| Interest Income (Expense) | - | - | - | - | 1,702 | - | 1,702 | - | 8% | - | 165,000 | 120 | - | - |
| Measure Q Reimb./Issuance of Debt | - | (110,467) | - | - | 50,144 | - | 50,144 | (110,467) | 8% | -220.3% | - | - | - | - |
| Misc./Water Reimb. | 25,000 | (250) | 68,405 | (17,060) | - | - | 93,405 | (17,310) | 8% | -18.5% | - | - | - | - |
| **Total Revenue** | **$2,343,527** | **($122,908)** | **$550,446** | **(17,060)** | **$322,496** | **$0** | **$3,216,469** | **($139,968)** | **8%** | **-4.4%** | **$780,000** | **120** | **-** | **-** |
| **Expenses** | | | | | | | | | | | | | | |
| Salaries & Benefits | $1,700,662 | $180,473 | $76,175 | $6,974 | $113,240 | $10,467 | $1,890,077 | $197,915 | 8% | 10.5% | $0 | $0 | $0 | $0 |
| Services & Suplies | 569,847 | 26,921 | 466,400 | 5,488 | 200,400 | 14,345 | 1,236,647 | 46,755 | 8% | 3.8% | - | - | - | - |
| Debt Service - Interest | - | - | - | - | - | - | - | - | - | - | 392,750 | 201,375 | - | - |
| Debt Service - Principal | - | - | - | - | - | - | - | - | - | - | 400,000 | 400,000 | - | - |
| **Total Expenses** | **$2,270,509** | **$207,394** | **$542,575** | **$12,463** | **$313,640** | **$24,813** | **$3,126,724** | **$244,670** | **8%** | **7.8%** | **$792,750** | **$601,375** | **$0** | **$0** |
| **Income (Loss) from Operations** | **$73,018** | **($330,302)** | **$7,871** | **($29,523)** | **$8,856** | **($24,813)** | **$89,745** | **($384,638)** | **8%** | **-428.59%** | **($12,750)** | **($601,255)** | **$0** | **$0** |
| **Other Revenue /Capital Projects*** | | | | | | | | | | | | | | |
| Santa Anita Picnic Shelter Grant | $0 | $0 | $0 | $0 | $0 | $0 | $0 | $0 | 8% | 0.0% | $0 | $0 | $0 | $0 |
| DW - Outdoor Equity Grant | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Measure Q Expenditures | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Bohemian Park Design - Prop 68 | - | - | - | - | 1,200,000 | - | 1,200,000 | - | 8% | - | - | - | - | - |
| Other - Ins. Pmts & Other | - | - | - | - | - | (182,702) | - | (182,702) | 8% | - | - | - | - | - |
| **Total Restricted Rev.** | **$0** | **$0** | **$0** | **$0** | **$1,200,000** | **($182,702)** | **$1,200,000** | **($182,702)** | **8%** | **-15.2%** | **$0** | **$0** | **$0** | **$0** |
| **Capital Projects - Rest. Exp.** | | | | | | | | | | | | | | |
| Improv Other Than Building | $0 | $0 | $0 | $0 | $1,000,000 | $0 | $1,000,000 | $0 | 8% | 0.0% | $0 | $0 | $0 | $0 |
| Equipment & Vehicle | - | - | - | - | 200,000 | 500 | 200,000 | 500 | 8% | 0.3% | - | - | - | - |
| Other Misc. / Measure Q Expend. | - | - | - | - | - | - | - | - | - | - | - | - | 5,983,855 | 161,101 |
| **Total Capital Projects** | **$0** | **$0** | **$0** | **$0** | **$1,200,000** | **$500** | **$1,200,000** | **$500** | **8%** | **0.04%** | **$0** | **$0** | **$5,983,855** | **$161,101** |
| **Net Restricted Revenue /Cap. Proj.** | **$0** | **$0** | **$0** | **$0** | **$0** | **($183,202)** | **$0** | **($183,202)** | **8%** | **0.0%** | **$0** | **$0** | **($5,983,855)** | **($161,101)** |
| **Net Increase (Decrease) in F/B** | **$73,018** | **($330,302)** | **$7,871** | **($29,523)** | **$8,856** | **($208,015)** | **$89,745** | **($567,840)** | **8%** | **-632.7%** | **($12,750)** | **($601,255)** | **($5,983,855)** | **($161,101)** |

**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**
**Month: July 31, 2026 (Period 01)**

**Fund / Group: General Fund 342A (9349342)**

| Commitment Item | Budget | Actual-GL | Actual Total | Available | %Consumed |
|---|---|---|---|---|---|
| 10111000 REGULAR EMPLOYEES | 910,943.00 | 109,619.79 | 109,619.79 | 801,323.21 | 12.03 |
| 10112400 COMMITTEE MEMBERS | 10,000.00 | 600.00 | 600.00 | 9,400.00 | 6.00 |
| 10113200 TIME/ONE HALF OT | | 492.48 | 492.48 | 492.48- | |
| 10114300 ALLOWANCES | 3,600.00 | 300.00 | 300.00 | 3,300.00 | 8.33 |
| 10121000 RETIREMENT | 325,622.41 | 28,744.98 | 28,744.98 | 296,877.43 | 8.83 |
| 10122000 OASDHI | 61,859.81 | 5,332.58 | 5,332.58 | 56,527.23 | 8.62 |
| 10123000 GROUP INS | 314,057.48 | 20,727.46 | 20,727.46 | 293,330.02 | 6.60 |
| 10124000 WORK COMP - ACP | 71,209.00 | 13,911.50 | 13,911.50 | 57,297.50 | 19.54 |
| 10125000 SUI - ACP | 3,370.63 | 744.29 | 744.29 | 2,626.34 | 22.08 |
| * 10 - SALARIES AND EMPLOYEE BEN | 1,700,662.33 | 180,473.08 | 180,473.08 | 1,520,189.25 | 10.61 |
| 20200500 ADVERTISING | 20,000.00 | | | 20,000.00 | |
| 20202900 BUS/CONFERENCE EXP | 550.00 | 36.98- | 36.98- | 586.98 | 6.72- |
| 20203100 BUSINESS TRAVEL | 3,037.00 | 121.34 | 121.34 | 2,915.66 | 4.00 |
| 20203500 ED/TRAINING SVC | 2,500.00 | 2,672.01- | 2,672.01- | 5,172.01 | 106.88- |
| 20203800 EMPLOYEE RECOGNITION | 2,500.00 | | | 2,500.00 | |
| 20205100 INS LIABILITY | 77,500.00 | 35,359.50 | 35,359.50 | 42,140.50 | 45.63 |
| 20206100 MEMBERSHIP DUES | 14,428.00 | 3,250.00 | 3,250.00 | 11,178.00 | 22.53 |
| 20207600 OFFICE SUPPLIES | 6,000.00 | 348.69- | 348.69- | 6,348.69 | 5.81- |
| 20208100 POSTAL SVC | 3,250.00 | | | 3,250.00 | |
| 20208500 PRINTING SVC | 8,600.00 | 662.45 | 662.45 | 7,937.55 | 7.70 |
| 20211100 BLDG MAINT SVC | 6,000.00 | 2.41- | 2.41- | 6,002.41 | 0.04- |
| 20219700 TELEPHONE SVC | 12,120.00 | 180.08 | 180.08 | 11,939.92 | 1.49 |
| 20222600 EXPEND TOOLS | 150.00 | | | 150.00 | |
| 20226100 OFFICE EQ MAINT SVC | 750.00 | | | 750.00 | |
| 20227500 RENT/LEASE EQ | 6,301.00 | 3,150.42- | 3,150.42- | 9,451.42 | 50.00- |
| 20232200 CUSTODIAL SUP | 10,000.00 | 1,670.92- | 1,670.92- | 11,670.92 | 16.71- |
| 20250500 ACCOUNTING SVC | 18,000.00 | | | 18,000.00 | |
| 20250700 ASSESSMENT COLL SVC | 21,000.00 | | | 21,000.00 | |
| 20253100 LEGAL SVC | 25,000.00 | | | 25,000.00 | |
| 20259100 OTHER PROF SVC | 235,455.00 | 428.48- | 428.48- | 235,883.48 | 0.18- |
| 20281100 DATA PROCESSING SVC | 16,961.00 | 2,034.08 | 2,034.08 | 14,926.92 | 11.99 |

## Fund / Group: General Fund 342A (9349342)

| Commitment Item | Budget | Actual-GL | Actual Total | Available | %Consumed |
|---|---|---|---|---|---|
| 20281700 ELECTION SVC | 2,000.00 | | | 2,000.00 | |
| 20285200 RECREATIONAL SUP | 52,806.00 | 9,274.15- | 9,274.15- | 62,080.15 | 17.56- |
| 20289800 OTHER OP EXP SUP | 17,200.00 | 2,876.73 | 2,876.73 | 14,323.27 | 16.73 |
| 20289900 OTHER OP EXP SVC | 3,200.00 | | | 3,200.00 | |
| 20291500 COMPASS COSTS | 4,539.00 | | | 4,539.00 | |
| 20298703 LND LN CHARGES - ACP | | 21.25 | 21.25 | 21.25- | |
| * 20 - SERVICES AND SUPPLIES | 569,847.00 | 26,921.37 | 26,921.37 | 542,925.63 | 4.72 |
| ** Expenditure accounts | 2,270,509.33 | 207,394.45 | 207,394.45 | 2,063,114.88 | 9.13 |
| 91910100 PROP TAX CUR SEC | 1,692,783.00- | | | 1,692,783.00- | |
| 91910200 PROP TAX CUR UNSEC | 65,790.00- | | | 65,790.00- | |
| 91910300 PROP TAX CUR SUP | 33,305.00- | | | 33,305.00- | |
| 91910400 PROP TAX SEC DELINQ | 20,347.00- | | | 20,347.00- | |
| 91910500 PROP TAX SUP DELINQ | 6,782.00- | | | 6,782.00- | |
| 91910600 PROPERTY TAX UNITARY | 29,826.00- | | | 29,826.00- | |
| 91912000 PROP TAX REDEMPTION | 85.00- | | | 85.00- | |
| 91913000 PROP TAX PR UNSEC | 792.00- | | | 792.00- | |
| 91914000 PROP TAX PENALTIES | 465.00- | | | 465.00- | |
| 91919600 RDA RESIDUAL | 24,876.00- | | | 24,876.00- | |
| * 91 - TAXES | 1,875,051.00- | | | 1,875,051.00- | |
| 93931000 VEHICLE CODE FINES | | 249.96 | 249.96 | 249.96- | |
| * 93 - FINES, FORFEITURES, AND P | | 249.96 | 249.96 | 249.96- | |
| 94942900 BLDG RENTAL OTHER | 130,750.00- | 760.00 | 760.00 | 131,510.00- | 0.58- |
| * 94 - REVENUE FROM USE OF MONEY | 130,750.00- | 760.00 | 760.00 | 131,510.00- | 0.58- |
| 95952200 HOME PROP TAX REL | 9,261.00- | | | 9,261.00- | |
| 95953300 REDEV PASSTHRU | 69,943.00- | | | 69,943.00- | |
| * 95 - INTERGOVERNMENTAL REVENU | 79,204.00- | | | 79,204.00- | |
| 96964600 RECREATION SVC CHGS | 233,522.00- | 11,431.06 | 11,431.06 | 244,953.06- | 4.90- |
| * 96 - CHARGES FOR SERVICES | 233,522.00- | 11,431.06 | 11,431.06 | 244,953.06- | 4.90- |
| 97979000 MISC OTHER | 25,000.00- | | | 25,000.00- | |
| * 97 - MISCELLANEOUS REVENUE | 25,000.00- | | | 25,000.00- | |
| 98987000 ISSUANCE OF DEBT | | 110,466.50 | 110,466.50 | 110,466.50- | |
| * 98 - OTHER FINANCING SOURCES | | 110,466.50 | 110,466.50 | 110,466.50- | |
| ** REVENUE ACCOUNTS | 2,343,527.00- | 122,907.52 | 122,907.52 | 2,466,434.52- | 5.24- |
| ***** Total** | **73,017.67-** | **330,301.97** | **330,301.97** | **403,319.64-** | **452.36-** |

# FULTON-EL CAMINO RECREATION AND PARK DISTRICT
## Budget to Actual
## Month: July 31, 2026 (Period 01)

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

| Commitment Item | Budget | Actual-GL | Actual Total | Available | %Consumed |
|---|---|---|---|---|---|
| 10111000 REGULAR EMPLOYEES | 73,259.00 | 6,760.75 | 6,760.75 | 66,498.25 | 9.23 |
| 10121000 RETIREMENT | 1,770.00 | 147.46 | 147.46 | 1,622.54 | 8.33 |
| 10122000 OASDHI | 684.00 | 57.02 | 57.02 | 626.98 | 8.34 |
| 10125000 SUI - ACP | 462.00 | 9.16 | 9.16 | 452.84 | 1.98 |
| * 10 - SALARIES AND EMPLOYEE BEN | 76,175.00 | 6,974.39 | 6,974.39 | 69,200.61 | 9.16 |
| 20200500 ADVERTISING | 1,200.00 | | | 1,200.00 | |
| 20203500 ED/TRAINING SVC | 1,100.00 | | | 1,100.00 | |
| 20211200 BLDG MAINT SUP/MAT | | 131.31- | 131.31- | 131.31 | |
| 20212200 CHEMICAL SUPPLIES | 10,000.00 | 4,190.51 | 4,190.51 | 5,809.49 | 41.91 |
| 20214100 LAND IMP MAINT SVC | 21,180.00 | 952.19- | 952.19- | 22,132.19 | 4.50- |
| 20215200 MECH SYS MAINT SUP | 4,500.00 | 118.47- | 118.47- | 4,618.47 | 2.63- |
| 20216700 PLUMBING MAINT SVC | 1,750.00 | 1,174.54- | 1,174.54- | 2,924.54 | 67.12- |
| 20218500 PERMIT CHARGES | 4,250.00 | | | 4,250.00 | |
| 20219100 ELECTRICITY | 83,500.00 | 2,837.89 | 2,837.89 | 80,662.11 | 3.40 |
| 20219200 NAT GAS/LPG/FUEL OIL | 15,750.00 | 90.95 | 90.95 | 15,659.05 | 0.58 |
| 20219300 REF COLL/DISP SVC | 30,000.00 | | | 30,000.00 | |
| 20219500 SEWAGE DISP SVC | 7,505.00 | 2,118.73 | 2,118.73 | 5,386.27 | 28.23 |
| 20219800 WATER | 211,500.00 | | | 211,500.00 | |
| 20220500 AUTO MAINT SVC | 2,500.00 | 403.96- | 403.96- | 2,903.96 | 16.16- |
| 20220600 AUTO MAINT SUP | 2,500.00 | 935.20- | 935.20- | 3,435.20 | 37.41- |
| 20222600 EXPEND TOOLS | 3,500.00 | 870.09 | 870.09 | 2,629.91 | 24.86 |
| 20223600 FUEL/LUBRICANTS | 12,000.00 | 1,227.48- | 1,227.48- | 13,227.48 | 10.23- |
| 20227500 RENT/LEASE EQ | 5,000.00 | | | 5,000.00 | |
| 20229100 OTHER EQ MAINT SVC | 1,250.00 | | | 1,250.00 | |
| 20229200 OTHER EQ MAINT SUP | 1,250.00 | 175.86- | 175.86- | 1,425.86 | 14.07- |
| 20231400 CLOTH/PERSONAL SUP | 2,500.00 | 619.01- | 619.01- | 3,119.01 | 24.76- |
| 20250700 ASSESSMENT COLL SVC | 345.00 | | | 345.00 | |
| 20259100 OTHER PROF SVC | 34,820.00 | 1,193.19 | 1,193.19 | 33,626.81 | 3.43 |
| 20285200 RECREATIONAL SUP | 900.00 | 494.06- | 494.06- | 1,394.06 | 54.90- |
| 20289800 OTHER OP EXP SUP | 5,000.00 | 16.12- | 16.12- | 5,016.12 | 0.32- |
| 20289900 OTHER OP EXP SVC | 2,600.00 | 435.14 | 435.14 | 2,164.86 | 16.74 |

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

| Commitment Item | Budget | Actual-GL | Actual Total | Available | %Consumed |
|---|---|---|---|---|---|
| * 20 - SERVICES AND SUPPLIES | 466,400.00 | 5,488.30 | 5,488.30 | 460,911.70 | 1.18 |
| ** Expenditure accounts | 542,575.00 | 12,462.69 | 12,462.69 | 530,112.31 | 2.30 |
| 96960300 SPECIAL ASSESMENT | 482,041.00- | | | 482,041.00- | |
| * 96 - CHARGES FOR SERVICES | 482,041.00- | | | 482,041.00- | |
| 97970800 WATER RESALE | 51,790.00- | 8,869.62 | 8,869.62 | 60,659.62- | 17.13- |
| 97979000 MISC OTHER | 16,615.00- | 8,190.80 | 8,190.80 | 24,805.80- | 49.30- |
| * 97 - MISCELLANEOUS REVENUE | 68,405.00- | 17,060.42 | 17,060.42 | 85,465.42- | 24.94- |
| ** REVENUE ACCOUNTS | 550,446.00- | 17,060.42 | 17,060.42 | 567,506.42- | 3.10- |
| ***** Total** | **7,871.00-** | **29,523.11** | **29,523.11** | **37,394.11-** | **375.09-** |

# FULTON-EL CAMINO RECREATION AND PARK DISTRICT
## Budget to Actual
## Month: July 31, 2026 (Period 01)

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

| Commitment Item | Budget | Actual-GL | Actual Total | Available | %Consumed |
|---|---|---|---|---|---|
| 10111000 REGULAR EMPLOYEES | 69,322.00 | 5,776.36 | 5,776.36 | 63,545.64 | 8.33 |
| 10121000 RETIREMENT | 7,631.00 | 916.13 | 916.13 | 6,714.87 | 12.01 |
| 10122000 OASDHI | 7,297.00 | 881.19 | 881.19 | 6,415.81 | 12.08 |
| 10123000 GROUP INS | 28,758.00 | 2,893.54 | 2,893.54 | 25,864.46 | 10.06 |
| 10125000 SUI - ACP | 232.00 | | | 232.00 | |
| * 10 - SALARIES AND EMPLOYEE BEN | 113,240.00 | 10,467.22 | 10,467.22 | 102,772.78 | 9.24 |
| 20210300 AGRI/HORT SVC | 5,000.00 | | | 5,000.00 | |
| 20210400 AGRI/HORT SUP | 1,000.00 | 40.88- | 40.88- | 1,040.88 | 4.09- |
| 20213100 ELECT MAINT SVC | 500.00 | | | 500.00 | |
| 20213200 ELECT MAINT SUP | 500.00 | | | 500.00 | |
| 20214100 LAND IMP MAINT SVC | 172,500.00 | 14,375.00 | 14,375.00 | 158,125.00 | 8.33 |
| 20214200 LAND IMP MAINT SUP | 400.00 | 21.78- | 21.78- | 421.78 | 5.45- |
| 20216200 PAINTING SUP | 500.00 | | | 500.00 | |
| 20216700 PLUMBING MAINT SVC | 2,500.00 | | | 2,500.00 | |
| 20216800 PLUMBING MAINT SUP | 2,500.00 | | | 2,500.00 | |
| 20219100 ELECTRICITY | 1,500.00 | | | 1,500.00 | |
| 20219200 NAT GAS/LPG/FUEL OIL | 750.00 | | | 750.00 | |
| 20222600 EXPEND TOOLS | | 9.98 | 9.98 | 9.98- | |
| 20259100 OTHER PROF SVC | 12,750.00 | | | 12,750.00 | |
| 20289900 OTHER OP EXP SVC | | 23.00 | 23.00 | 23.00- | |
| * 20 - SERVICES AND SUPPLIES | 200,400.00 | 14,345.32 | 14,345.32 | 186,054.68 | 7.16 |
| 42420100 BUILDINGS | 200,000.00 | 500.00 | 500.00 | 199,500.00 | 0.25 |
| 42420200 STRUCTURES | 1,000,000.00 | | | 1,000,000.00 | |
| * 42 - Buildings | 1,200,000.00 | 500.00 | 500.00 | 1,199,500.00 | 0.04 |
| ** Expenditure accounts | 1,513,640.00 | 25,312.54 | 25,312.54 | 1,488,327.46 | 1.67 |
| 94941000 INTEREST INCOME | 1,702.00- | | | 1,702.00- | |
| * 94 - REVENUE FROM USE OF MONEY | 1,702.00- | | | 1,702.00- | |
| 95956900 STATE AID OTHER MISC | 1,200,000.00- | 9,850.44 | 9,850.44 | 1,209,850.44- | 0.82- |
| * 95 - INTERGOVERNMENTAL REVENU | 1,200,000.00- | 9,850.44 | 9,850.44 | 1,209,850.44- | 0.82- |
| 96960300 SPECIAL ASSESMENT | 270,650.00- | | | 270,650.00- | |
| * 96 - CHARGES FOR SERVICES | 270,650.00- | | | 270,650.00- | |

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

| Commitment Item | Budget | Actual-GL | Actual Total | Available | %Consumed |
|---|---|---|---|---|---|
| 97974200 CO INS PREMIUMS | | 172,852.00 | 172,852.00 | 172,852.00- | |
| * 97 - MISCELLANEOUS REVENUE | | 172,852.00 | 172,852.00 | 172,852.00- | |
| 98987000 ISSUANCE OF DEBT | 50,144.00- | | | 50,144.00- | |
| * 98 - OTHER FINANCING SOURCES | 50,144.00- | | | 50,144.00- | |
| ** REVENUE ACCOUNTS | 1,522,496.00- | 182,702.44 | 182,702.44 | 1,705,198.44- | 12.00- |
| ***** Total** | **8,856.00-** | **208,014.98** | **208,014.98** | **216,870.98-** | **2,348.86-** |

# FULTON-EL CAMINO RECREATION AND PARK DISTRICT
## Budget to Actual
## Month: July 31, 2026 (Period 01)

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

| Commitment Item | Budget | Actual-GL | Actual Total | Available | %Consumed |
|---|---|---|---|---|---|
| 30321000 INTEREST EXPENSE | 392,750.00 | 201,375.00 | 201,375.00 | 191,375.00 | 51.27 |
| 30322000 BOND/LOAN REDEMPTION | 400,000.00 | 400,000.00 | 400,000.00 | | 100.00 |
| * 30 - OTHER CHARGES | 792,750.00 | 601,375.00 | 601,375.00 | 191,375.00 | 75.86 |
| ** Expenditure accounts | 792,750.00 | 601,375.00 | 601,375.00 | 191,375.00 | 75.86 |
| 91910100 PROP TAX CUR SEC | 615,000.00- | | | 615,000.00- | |
| * 91 - TAXES | 615,000.00- | | | 615,000.00- | |
| 94941000 INTEREST INCOME | | 120.00- | 120.00- | 120.00 | |
| 94941011 MISC INCOME | 165,000.00- | | | 165,000.00- | |
| * 94 - REVENUE FROM USE OF MONEY | 165,000.00- | 120.00- | 120.00- | 164,880.00- | 0.07 |
| ** REVENUE ACCOUNTS | 780,000.00- | 120.00- | 120.00- | 779,880.00- | 0.02 |
| ***Total** | **12,750.00** | **601,255.00** | **601,255.00** | **588,505.00-** | **4,715.73** |

# FULTON-EL CAMINO RECREATION AND PARK DISTRICT
## Budget to Actual
## Month: July 31, 2026 (Period 01)

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

| Commitment Item | Budget | Actual-GL | Actual Total | Available | %Consumed |
|---|---|---|---|---|---|
| 42420200 STRUCTURES | 5,983,855.00 | 161,100.79- | 161,100.79- | 6,144,955.79 | 2.69- |
| * 42 - Buildings | 5,983,855.00 | 161,100.79- | 161,100.79- | 6,144,955.79 | 2.69- |
| ** Expenditure accounts | 5,983,855.00 | 161,100.79- | 161,100.79- | 6,144,955.79 | 2.69- |
| ***** Total** | **5,983,855.00** | **161,100.79-** | **161,100.79-** | **6,144,955.79** | **2.69-** |

**Consent Agenda Item: 4.2b**

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

| **Income Details** | | **June Revenues** |
|---|---|---|
| Building & Picnic Rental | | $11,131.25 |
| Recreation Fees | | 28,032.95 |
| Law Enforcement Services | | - |
| Water Resale | | 8,869.62 |
| Other Income: | | - |
| Expense Reimbursements | - | |
| Misc. Income | | |
| Total Misc. Income | | - |
| **Total July Revenue** | | **$48,033.82** |
| YTD July 2026 Revenue | | |
| **YTD July 2026 Revenue** | | **$48,033.82** |

**YTD Recap of Revenues**

| **Income Details** | **Deposits** |
|---|---|
| Building Rentals | 9,803.75 |
| Picnic Site Fees | 1,327.50 |
| Recreation Fees | 28,032.95 |
| Water Resale | 8,869.62 |
| Grants | |
| Other Income | - |
| **YTD July 2026 Revenue** | **$48,033.82** |
| 2026 July Revenue | $48,033.82 |
| **2025 July Revenue** | **$28,148.31** |
| 2026 July YTD Revenue | $48,033.82 |
| **2025 July YTD Revenue** | **$28,148.31** |

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

**REFUND DETAILS**

| Prog. No | Program Name | Issued to | Amount |
|---|---|---|---|
| 9349342241 | Building Rental | Guerrero, Wendy | 250.00 |
| 9349342241 | Building Rental | Jones, Kerri | 100.00 |
| 9349342241 | Building Rental | Life Line Screening | 250.00 |
| 9349342241 | Building Rental | Moreno, Renee | 250.00 |
| 9349342241 | Building Rental | Perry, Christina | 250.00 |
| 9349342242 | Picnic Rental | Babka, Robin Bishop | 300.00 |
| 9349342242 | Picnic Rental | Ceely, Ray | 75.00 |
| 9349342242 | Picnic Rental | Clark, Fantasia | 75.00 |
| 9349342242 | Picnic Rental | Gomez, Ruben | 175.00 |
| 9349342242 | Picnic Rental | Guy, Andrea | 75.00 |
| 9349342242 | Picnic Rental | Holden, Derrick | 75.00 |
| 9349342242 | Picnic Rental | Madrid, Angelina | 75.00 |
| 9349342242 | Picnic Rental | Moore, Yolanda | 200.00 |
| 9349342242 | Picnic Rental | Tezare, Elias | 75.00 |
| 9349342242 | Picnic Rental | Tikosaya, Setareki | 75.00 |
| 9349342242 | Picnic Rental | Toma, Aviata | 75.00 |
| 9349342321 | Summer Camp | Cook, Elvira (Elaya) | 820.00 |
| 9349342321 | Summer Camp | Dominguez, Stephanie (Savina,Antonio Ga | 1,925.00 |
| 9349342321 | Summer Camp | Rossi, Felicia (Olivia Habbestad) | 220.00 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | **Total Refunds - July 2026** | **5,340.00** |

**RECAP BY PROGRAM**

| Prog. No | Program Name | No of Refunds | Amount |
|---|---|---|---|
| 9349342241 | Building Rental | 5 | 1,100.00 |
| 9349342242 | Picnic Rental | 11 | 1,275.00 |
| 9349342321 | Summer Camp | 3 | 2,965.00 |
| | | **Total Refunds - July 2026** | **$5,340.00** |
| | | **YTD July 2026 Refunds** | **$5,340.00** |

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

| Payee/Vendor | Description | Deposits (Expenses) | Balance |
|---|---|---|---|
| **Revolving Beginning Balance - July 01, 2026** | | | **$21,645.31** |
| Deposit | Replenish Funds | $0.00 | |
| De Lage Landen Fin. Svs. | Copier Lease | (525.07) | |
| Hannah Pereira | Replacement Paycheck | (236.36) | |
| Jaden Delfer | Event Reimbursement | (119.00) | |
| Cash | Gas for Maintenance Vehicles | (500.00) | |
| Jaden Delfer | Event Reimbursement | (288.56) | |
| Cash | Petty Cash | (296.28) | |
| | | - | |
| | **Month of July Net Deposits (Withdrawals)** | | **(1,965.27)** |
| | **Ending Balance July 31, 2026** | | **$19,680.04** |

**YTD Recap of Deposits / (Withdrawals)**

| Payee/Vendor | Description | Amounts | Balance |
|---|---|---|---|
| **Revolving Fund Begining Balance - July 01, 2026** | | | **$21,645.31** |
| De Lage Landen Fin. Svs. | RICOH Copier Lease | (525.07) | |
| Hannah Pereira | Replacement Paycheck | (236.36) | |
| Jaden Delfer | Event Reimbursement | (119.00) | |
| Cash | Gas for Maintenance Vehicles | (500.00) | |
| Jaden Delfer | Event Reimbursement | (288.56) | |
| Cash | Petty Cash | (296.28) | |
| | **YTD Net Deposits / (Withdrawals)** | | **(1,965.27)** |
| | **Ending Balance July 31, 2026** | | **$19,680.04** |

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

| | July 1-15 | July 16-31 | Total July | YTD July 2026 |
|---|---|---|---|---|
| **BOARD** | | | | |
| C. Fischer | $0.00 | $0.00 | $0.00 | |
| 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** | $400.00 | $200.00 | **$600.00** | **$600.00** |
| **ADMINISTRATION** | | | | |
| General Manager | $5,416.67 | $5,416.67 | $10,833.34 | |
| Chief Financial Officer | 3,784.73 | 3,784.73 | 7,569.46 | |
| Director of Administration | 3,269.07 | 3,269.07 | 6,538.14 | |
| Office Manager | 2,373.80 | 2,373.80 | 4,747.60 | |
| **TOTAL ADMIN.** | $14,844.27 | $14,844.27 | **$29,688.54** | **29,688.54** |
| **RECREATION** | | | | |
| Director of Community Enrichment | $3,269.07 | $3,269.07 | $6,538.14 | |
| Aquatics Manager | 2,804.47 | 3,095.71 | 5,900.18 | |
| Park Maintenance II | 2,068.73 | 2,068.73 | 4,137.46 | |
| Director of Capital Improv. & Safety | 3,604.47 | 3,604.47 | 7,208.94 | |
| Aquatics | 538.80 | 354.71 | 893.51 | |
| Recreation Leader | 878.22 | 1,024.59 | 1,902.81 | |
| Field Supervisor | 76.86 | - | 76.86 | |
| Recreation Leader | 867.77 | 805.04 | 1,672.81 | |
| Recreation Leader | 722.89 | 565.74 | 1,288.63 | |
| Aquatics | 875.08 | 827.92 | 1,703.00 | |
| Mariam | - | 654.41 | 654.41 | |
| Aquatics | 583.70 | 260.42 | 844.12 | |
| Nick | 426.55 | 749.83 | 1,176.38 | |
| Events/Recreation | 1,118.83 | 1,129.39 | 2,248.22 | |
| Aquatics | 106.94 | - | 106.94 | |
| Aquatics | 417.34 | 417.34 | 834.68 | |
| Recreation Leader | 631.81 | - | 631.81 | |
| Events | 501.36 | - | 501.36 | |
| Aquatics | 601.66 | 642.07 | 1,243.73 | |
| Field Supervisor | - | 131.76 | 131.76 | |
| Recreation Leader | 801.55 | 867.56 | 1,669.11 | |
| Aquatics | 817.18 | 1,073.11 | 1,890.29 | |
| Aquatics | 440.02 | 664.52 | 1,104.54 | |

| | July 1-15 | July 16-31 | Total July | YTD July 2026 |
|---|---|---|---|---|
| Aquatics | 228.99 | 471.45 | 700.44 | |
| Aquatics | 1,072.85 | 1,367.26 | 2,440.11 | |
| Recreation Leader | 465.36 | 44.32 | 509.68 | |
| Aquatics | 237.97 | 480.43 | 718.40 | |
| Aquatics | 1,033.87 | 1,076.55 | 2,110.42 | |
| Events | 138.84 | 258.53 | 397.37 | |
| Aquatics | 745.34 | 713.91 | 1,459.25 | |
| Aquatics | 202.05 | - | 202.05 | |
| Aquatics | 987.80 | 377.16 | 1,364.96 | |
| Aquatics | 116.74 | 184.09 | 300.83 | |
| Aquatics | 742.44 | 526.07 | 1,268.51 | |
| Aquatics | 300.83 | - | 300.83 | |
| Aquatics | 298.78 | 483.74 | 782.52 | |
| Aquatics | 520.84 | 462.47 | 983.31 | |
| Aquatics | 483.73 | 483.74 | 967.47 | |
| Aquatics | 663.95 | 113.82 | 777.77 | |
| Aquatics | 113.82 | 417.34 | 531.16 | |
| Recreation Leader | 924.14 | 631.81 | 1,555.95 | |
| Aquatics | 716.12 | 701.89 | 1,418.01 | |
| Aquatics | 327.23 | 137.53 | 464.76 | |
| Aquatics | 110.31 | 220.61 | 330.92 | |
| Recreation Leader | 735.54 | 905.28 | 1,640.82 | |
| Aquatics | 323.28 | 1,047.90 | 1,371.18 | |
| Events/Aquatics/RL | 1,074.31 | 714.20 | 1,788.51 | |
| Events/Aquatics | 130.21 | - | 130.21 | |
| Events | 274.43 | - | 274.43 | |
| **TOTAL RECREATION** | $35,123.07 | $34,026.49 | **$69,149.56** | **69,149.56** |
| **MAINTENANCE** | | | | |
| Director of Park Operations | $3,269.07 | $3,269.07 | $6,538.14 | |
| Park Maintenance II | 2,171.87 | 2,171.87 | 4,343.74 | |
| Park Maintenance II | 2,102.97 | 1,969.93 | 4,072.90 | |
| Park Maintenance II | 1,969.93 | 2,038.13 | 4,008.06 | |
| Park Maintenance | 820.80 | 729.60 | 1,550.40 | |
| Park Maintenance | - | 572.85 | 572.85 | |
| Park Maintenance | 904.50 | 904.50 | 1,809.00 | |
| Park Maintenance | 229.80 | 268.10 | 497.90 | |
| Park Maintenance | 273.60 | 383.04 | 656.64 | |
| **TOTAL MAINT.** | $11,742.54 | $12,307.09 | **$24,049.63** | **24,049.63** |
| **TOTAL SALARIES** | $62,109.88 | $61,377.85 | **$123,487.73** | **$123,487.73** |

| | July 1-15 | July 16-31 | Total July | YTD July 2026 |
|---|---|---|---|---|
| **TAXES AND BENEFITS** | | | | |
| Auto Allowance | $150.00 | $150.00 | $300.00 | |
| Social Security/Medicare | 3,139.83 | 3,130.96 | 6,270.79 | |
| PARS | 960.18 | 931.74 | 1,891.92 | |
| State Unemployment Insurance | 382.02 | 371.36 | 753.38 | |
| Health - Active Employees | Paid once a month | 21,643.67 | 21,643.67 | |
| Health - Retired Employees | | 5,192.92 | 5,192.92 | |
| Dental | | 946.04 | 946.04 | |
| VSP | | 194.00 | 194.00 | |
| Disability Insurance | | 528.71 | 528.71 | |
| PERS Retirement | | 5,675.39 | 5,675.39 | |
| CalPERS Unfunded Liab | | 22,063.25 | 22,063.25 | |
| CAPRI - Workers Compensation | Paid Qtrly. | 13,911.50 | 13,911.50 | |
| **TOTAL TAXES & BENEFITS** | $4,632.03 | $74,739.54 | **$79,371.57** | **79,371.57** |
| **TOTAL SALARIES & BENEFITS** | $66,741.91 | $136,117.39 | **$202,859.30** | **$202,859.30** |

# FULTON-El CAMINO RECREATION AND PARK DISTRICT
## CLAIMS REPORT
## Month Ended July 31, 2026

| Fund | Ref. # | Acct. Code | Prog. Code | Code Title and Vendor | Description | Amount | Prog. Total |
|---|---|---|---|---|---|---|---|
| 342A | 7-06 | 20206100 | 9349342210 | CARPD | Annual Membership Fees 26/27 | 3,250.00 | |
| | | | **1100 Total** | | | **3,250.00** | **3,250.00** |
| 342A | 7-02 | 20203100 | 9349342230 | Beshara, Dounia | June Mileage Reimbursement | 89.47 | |
| 342A | 7-09 | 20203100 | 9349342230 | Delfer, Jaden | June Mileage Reimbursement | 36.25 | |
| 342A | 7-38 | 20203100 | 9349342230 | Wiederhold, Sabrina | June Mileage Reimbursement | 22.62 | |
| 342A | 7-05 | 20205100 | 9349342230 | CAPRI | Property, Liability Insurance | 36,233.50 | |
| 342A | 7-32 | 20219700 | 9349342230 | Telelink Business Telephone | Main Office Phone Bill | 401.00 | |
| 342A | 7-33 | 20219700 | 9349342230 | Telelink Business Telephone | Network Issues Not Fwding to x116 cell | 276.50 | |
| 342A | 7-03 | 20253100 | 9349342230 | BKS Law Firm | June Sevices GM Contract | 3,474.00 | |
| 342A | 7-04 | 20253100 | 9349342230 | BKS Law Firm | June Sevices Public Records | 5,572.00 | |
| 342A | 7-11 | 20285200 | 9349342230 | EnviroSIGNS Interpretive Solution | Interprative Panels | 662.45 | |
| 342A | 7-07 | 20289800 | 9349342230 | CINTAS Corp. | First Aid Supplies | 33.41 | |
| 342A | 7-39 | 20289800 | 9349342230 | Wizix Technology Group Inc. | Copier Meter Charge | 457.84 | |
| | | | **2300 Total** | | | **47,259.04** | **47,259.04** |
| 342A | 7-35 | 20289900 | 9349342241 | Trident Security Operation | Armed Security Guard Services | 704.00 | |
| | | | **2401 Total** | | | **704.00** | **704.00** |
| 342A | 7-20 | 20289800 | 9349342320 | Kelley, Janice | Outdoor Equity Specialist | 2,600.00 | |
| | | | **3200 Total** | | | **2,600.00** | **2,600.00** |
| 342A | 7-13 | 20285200 | 9349342345 | GSSA | Softball Officials | 1,681.30 | |
| | | | **3405 Total** | | | **1,681.30** | **1,681.30** |
| 342A | 7-36 | 20285200 | 9349342353 | VFCAL Auburn RPD | Synchro Champs Splash Fee, Deposit | 490.00 | |
| | | | **3503 Total** | | | **490.00** | **490.00** |
| 342A | 7-37 | 20285200 | 9349342368 | Wehrman, Ann | June Gentle Yoga Classes | 51.80 | |
| | | | **3677 Total** | | | **51.80** | **51.80** |
| 342A | 7-35 | 20285200 | 9349342373 | Trident Security Operation | Armed Security Guard Services | 685.00 | |
| | | | **3703 Total** | | | **685.00** | **685.00** |
| 342A | 7-01 | 20259100 | 9349342440 | Airborne Security Patrol, Inc. | Security Lock-up - Jun Services | 4,692.00 | |
| 342A | 7-26 | 20259100 | 9349342440 | Sacramento County Sheriff | Off Duty Program | 1,459.08 | |
| 342A | 7-35 | 20259100 | 9349342440 | Trident Security Operation | Armed Security Guard Services | 2,200.00 | |
| | | | **4400 Total** | | | **8,351.08** | **8,351.08** |
| | | | | | **Fund 342A: July 2026 Claims** | **65,072.22** | **65,072.22** |

| Fund | Ref. # | Acct. Code | Prog. Code | Code Title and Vendor | Description | Amount | Prog. Total |
|---|---|---|---|---|---|---|---|
| 396A | 7-12 | 20222600 | 9349396420 | Ewing Irrigation Products Inc. | Tree Stakes, Tree Tie | 9.98 | |
| 396A | 7-16 | 20289900 | 9349396420 | County Revenue Recovery | Code Enforcement | 500.55 | |
| 396A | 7-22 | 20219200 | 9399396420 | PG&E | Gas Bill - Hall (Kitchen) | 7.03 | |
| 396A | 7-23 | 20219200 | 9399396420 | PG&E | Gas Bill - Corp Yard | 12.99 | |
| 396A | 7-27 | 20219500 | 9399396420 | Sacramento County Utilities | Utility Billing | 1,272.31 | |
| 396A | 7-30 | 20219800 | 9399396420 | SSWD | Water Bill 036514 - Cottage Park | 4,500.57 | |
| 396A | 7-30 | 20219800 | 9399396420 | SSWD | Water Bill 036516 - Howe Park | 12,560.31 | |

| Fund | Ref. # | Acct. Code | Prog. Code | Code Title and Vendor | Description | Amount | Prog. Total |
|---|---|---|---|---|---|---|---|
| 396A | 7-30 | 20219800 | 9399396420 | SSWD | Water Bill 046262-00 - Seely Park | 1,275.80 | |
| 396A | 7-30 | 20219800 | 9399396420 | SSWD | Water Bill 46263-00 - Bellview Park | 2,126.56 | |
| 396A | 7-30 | 20219800 | 9399396420 | SSWD | Water Bill 046267-00 - Santa Anita | 1,682.54 | |
| 396A | 7-30 | 20219800 | 9399396420 | SSWD | Water Bill 046271-00 - Bohemian Park | 3,091.16 | |
| 396A | 7-08 | 20259100 | 9399396420 | CWBM Inc. | Admin Building/Howe/Boho Monthly Restroom Maintenance | 852.19 | |
| | | | **4200 Total** | | | **27,891.99** | **27,891.99** |
| 396A | 7-17 | 20212200 | 9399396450 | Keller Supply Company | Sodium Hypochlorite | 2,058.13 | |
| 396A | 7-18 | 20212200 | 9399396450 | Keller Supply Company | Sodium Hypochlorite | 1,276.71 | |
| 396A | 7-19 | 20212200 | 9399396450 | Keller Supply Company | Sodium Hypochlorite | 1,234.87 | |
| 396A | 7-29 | 20219100 | 9399396450 | SMUD | Electric Bill - Pool | 2,837.89 | |
| 396A | 7-24 | 20219200 | 9399396450 | PG&E | Gas Bill - Pool | 70.93 | |
| 396A | 7-15 | 20259100 | 9399396450 | Indermill Aquatics | Howe Pond Maintenance | 575.00 | |
| | | | **4500 Total** | | | **8,053.53** | **8,053.53** |
| 396A | 7-28 | 20219500 | 9399396460 | Sacramento County Utilities | Utility Billing - Edison | 846.42 | |
| 396A | 7-31 | 20219800 | 9399396460 | SSWD | Water Bill 036678 (2332 Edison) | 112.10 | |
| | | | | | | **958.52** | **958.52** |
| | | | | | **Fund 396A: July 2026 Claims** | **36,904.04** | **36,904.04** |

| Fund | Ref. # | Acct. Code | Prog. Code | Code Title and Vendor | Description | Amount | Prog. Total |
|---|---|---|---|---|---|---|---|
| 396B | 7-10 | 20214100 | 9349396420 | Emerald Green Landscape Ser. | Landscape Maintenance | 14,375.00 | |
| | | | **4200 Total** | | | **14,375.00** | **14,375.00** |
| 396B | 7-25 | 42420100 | 9349396520 | RRM Design Group | Boho Park Renovation RFP | 500.00 | |
| | | | **4500 Total** | | | **500.00** | **500.00** |
| | | | | | **Fund 396B: July 2026 Claims** | **14,875.00** | **14,875.00** |

| Fund | Ref. # | Acct. Code | Prog. Code | Code Title and Vendor | Description | Amount | Prog. Total |
|---|---|---|---|---|---|---|---|
| 342D | 7-14 | 42420200 | 9349355000 | Heritage Pool Supply Group Inc. | Chemical Feed Pump, Controller Configuration | 2,432.51 | |
| 342D | 7-21 | 42420200 | 9349355000 | KYA Services | Seal Coat & Stripe Howe Parking | 60,285.00 | |
| 342D | 7-34 | 42420200 | 9349355000 | Trenchless Company | Seely Park Bathroom Sewage Overflow | 1,200.00 | |
| | | | **5000 Total** | | | **63,917.51** | **63,917.51** |
| | | | | | **Fund 342D: July 2026 Claims** | **63,917.51** | **63,917.51** |

**Combined Total July 2026 Total Services & Supplies Claims (excluding Payroll & Refunds)** **180,768.77**

**Teresa Higgins, Chair Board of Directors**

**Kathleen Stricklin, Secretary**

**Consent Agenda Item: 4.2f**

**FULTON-EL CAMINO RECREATION AND PARK DISTRICT**

**MEMORANDUM**

| | |
|---|---|
| TO: | Board of Directors |
| FROM: | Jaden Delfer, Robin Romines, Sabrina Wiederhold, and David Price |
| SUBJECT: | Activity Report for July 2026 |
| DATE: | August 20, 2026 |

## RECREATION ACTIVITY REPORT

**June 2026 Recreation Report**

**July 2026 Recreation Report**

**Hard Court Volleyball:** The courts are currently being used for open play. Court rentals are available, subject to weather conditions.

**Sand Volleyball:** XOSO's Spring Monday, Tuesday, and Wednesday sand volleyball leagues concluded in June. Summer league play began in late June with Monday and Wednesday leagues, while the Wednesday evening league is scheduled to begin in early July. The Howe Park sand volleyball courts continue to be in high demand as there are limited lighted sand court opportunities in the Sacramento area. Court rentals are available, subject to weather conditions.

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

**Adult Softball:** The FEC Adult Summer Softball Recovery League began at the end of June and will run through August. The XOSO Late Spring League, which continued play throughout June, is scheduled to conclude in early July. The XOSO Summer Thursday Night League will commence in late July. Please note that field rentals remain available, weather permitting.

**Basketball:** The Late Spring XOSO leagues began in May and continued through June, with games held on Mondays and Thursdays. The XOSO Summer leagues for both Monday and Thursday nights are set to begin in July. Court rentals remain available, weather permitting.

**Pickle Ball:** The XOSO Tuesday and Thursday late spring leagues concluded in June. XOSO Tuesday and Thursday Summer leagues also kicked off in June. Court rentals are available, subject to weather conditions.

**Little League**
With the regular season complete, July provided an opportunity to begin looking ahead to the 2027 Little League season. Staff are reviewing program operations, equipment needs, scheduling, and areas for improvement based on this years' experience. Early planning will help prepare for registration, volunteer recruitment, and field coordination as the league moves toward another season.

**Senior Lounge**
During July, the Senior Lounge continued to develop into a more defined Cards & Games group. Participants have established a comfortable weekly routine centered around Crazy 7's and other games while enjoying time to socialize and connect. Staff are looking at ways to build on the group's social atmosphere through occasional potlucks, off-site lunches, activities, and other opportunities outside of the regular Tuesday gathering.

**Senior Walking Group**
The earlier morning schedule provides participants an opportunity to remain active during the summer while avoiding the hottest part of the day. Walkers continue to set their own pace and distance, making the program accessible for a variety of activity levels.

**Adult & Senior Table Tennis**
Table Tennis continued its Tuesday morning schedule during July at the Howe Community Center. The drop-in format allows participants the flexibility to attend as their schedules permit while providing a consistent recreational opportunity each week. The program continues to offer a casual environment where participants can practice their skills, play friendly matches, and enjoy time with other players.

**Yoga Contract Classes**
Sunday Yoga classes continued throughout July, providing a consistent indoor wellness activity during the summer months. Participants are able to work on balance, flexibility, strength, and relaxation through guided weekly sessions. Staff will continue working with the instructor to support the class and promote ongoing participation.

**Adventure Club & Teen Summer Camps**
July was a busy month for Adventure Club and Teen Summer Camp, with several of the summer's major field trips and special activities taking place. Adventure Club campers visited the **NorCal Aquarium** and **Scandia Fun Center** and participated in an **in-house Escape Room** that challenged campers to work together to solve clues and complete challenges. Campers also had an opportunity to take center stage during the annual **Talent Show**, showcasing their creativity and personalities for their fellow campers.

Teen Camp participants took part in a **Walking Food Tour**, combining an off-site excursion with the opportunity to try different foods and explore together as a group. Teens also enjoyed a movie outing to see the **new Spider-Man movie**. These July activities complemented the camps' regular swimming, recreation, games, and weekly programming while providing participants with memorable experiences as the summer season continued.

**Special Events:** Cottage Pool 4th of July Celebration Friday, June 5, 2026. Dive-In Movie Night at Cottage Pool, Friday, July 10, 2026. Dive-In Movie Night at Cottage Pool, Friday, August 14, 2026 (Flyer included).

**FEC Stingrays Swim and Synchronized Swimming**: The FEC Stingray Booster Club held meetings at the Cottage Community Center. FEC has also continued its long-term partnership with Kaiser Permanente at the Morse Avenue campus, which provides parking that is instrumental in accommodating the large attendance associated with home swim meets and synchronized swimming events.

**2026 Public Swim:** Weekday public swim hours began on June 9, with the pool open Tuesday through Friday from 1:00 p.m. to 4:00 p.m. Weekend hours will continue from 2:30 p.m. to 6:00 p.m. Additionally, Cottage Pool will host a Fourth of July celebration from 2:00 p.m. to 6:00 p.m., featuring discounted admission and complimentary sandwiches provided by Chick-fil-A and the Fulton Avenue Association.

**2026 Aquatics Staff:** The FEC maintains a part time aquatic staff of 21 including lifeguards, pool attendants, and cashiers. This figure does not include FEC coaches for the swim and synchronized swimming teams. FEC lifeguards continue to provide supervision during Stingray practices, public swim hours, and private pool events, ensuring a safe and welcoming environment for all pool users."

**2026 Swim Lessons:** FEC swim lessons continued throughout July with strong participation. Swimmers of varying skill levels participated in lessons focused on water safety, swimming fundamentals, skill development, and building confidence in the water. The program continues to be a popular summer offering for local families.

**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 2,894 individual e-mail accounts with a 45 % open rate.

**Facility Rentals** – Facility rentals remained active throughout July, with continued use of FEC's picnic areas, halls, and board room for private gatherings, meetings, and community events. Rentals continue to provide opportunities for community members to utilize District facilities while generating additional revenue to support FEC programs and operations.

## MAINTENANCE ACTIVITY REPORT

**July 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

**Creekside Nature Area**
Normal maintenance

**Howe Park**
Graffiti Maintenance
Regular maintenance
Inspection of playgrounds and park
Repair irrigation (ongoing)
Large increase in transient presence has impacted Howe's daily cleaning
Pond pump & fountain cleaning 3x weekly
Baseball preps

**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
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

CONSENT AGENDA 4.3:
GENERAL MANAGER'S REPORT FOR JULY-AUGUST 2026

**GENERAL MANAGER'S MONTHLY UPDATE**
**TO THE BOARD OF DIRECTORS**
**JULY-AUGUST 2026**

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

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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

June 27 Afghan parents' orientation for children participating in the Outdoor Equity Grant.

July 28 Sarah Hanna of La Familia to discuss shared grant opportunities.

August 2 Angelina Moradzadeh and Mariam Darwish to review upcoming Outdoor Equity Grant launch.

August 4 Angelina Moradzadeh and Mariam Darwish to review transportation app for Outdoor Equity Grant.

August 6 Twin Rivers, City of Sacramento and FEC met to discuss the final items for re-opening of Babcock Park.

## 2. ADVOCACY

Babcock Park
Plans to re-open with a date TBD for September 2026.

Bohemian Park Expansion Project
We are responding to the feedback we received on June 22, 2026.

Measure Q
Next update at the September board meeting.

## 3. EVENTS - UPCOMING

**Saturday, August 29**
Grand Opening - Empowerment Park
Saturday, August 29
9am-11am
1124 Bell Street

## 4. GRANTS/SPONSORSHIPS

None.

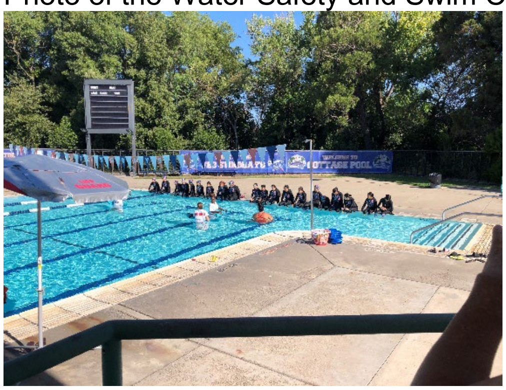
## 5. DISTRICT HAPPENINGS

*Outdoor Equity Grant – Slough Time!*

Our outdoor equity grant launched on August 3 with 30 Afghan resettled refugee girls having safety around water and swim lessons. The grant will take these girls on field trips through December, where we will culminate with ski (or snowboarding or tubing) lessons in Lake Tahoe's Boreal Mountain Resort. (Flyers attached)

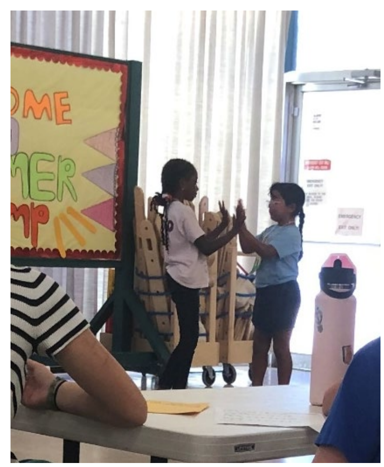
Photo of the girls at the Afghan Parents' Orientation on July 27

Photo of the Water Safety and Swim Classes




*Adventure Camp*:

FEC Adventure Campers took turns in a talent show at Cottage Park community center, pictured right.



## 6. SAFETY

In a note Office Manager Dounia Beshara shared with us, looks like the Safe Play Park bike venue at Howe Park is a hit for one young man.

...from Dounia:

> FYI, nice to hear compliments and to share them with you.
>
> Yesterday, Emilio (Young Child about 11 or so year old) came by the office just to say thank you for making a safe play parking space for him to ride his bike and not worry about cars. Both Ryan and I spoke to him and thanked him for coming by to thank us and to tell us how much he's enjoying playing there.

Slough Time!
Nature Field Trip

FULTON-EL CAMINO
RECREATION & PARK DISTRICT

# وقتِ سلو!
# سفر آموزشی طبیعت برای دختران

## برای دختران مهاجر افغان (سنین ۱۰ تا ۱۴ سال) در ساکرامنتو

برنامه‌ای از سوی اداره تفریح و پارک فالتون اِل کامینو (www.fecrpd.com)
یک برنامه قابل اعتماد حکومت محلی

«وقتِ سلو!» یک برنامه سفر آموزشی درباره حوزه آبریز و طبیعت در امتداد دریای امریکن است. دختران درباره محل یکجا شدن دریاها، آبراهه‌های محلی، مهارت‌های طبیعت‌شناسی، شناخت محیط و مصونیت در آب آموزش می‌بینند و فرصت خواهند داشت همراه با خانواده‌های شان کایاکسواری کنند و از بازی در برف لذت ببرند.

**هماهنگ‌کننده برنامه: مریم درویش (رابط جامعه افغان) — تماس/پیام: 8721-621-916**

### مزایای برنامه

- **تصدیق‌نامه ختم برنامه** — یک مدرک مناسب برای درج در خلص سوانح هر فارغ‌التحصیل.
- **تفریحات رایگان خانوادگی** — سفرهای کایاکسواری و اسکی برای تمام خانواده؛ ترانسپورت، تکت بالابر، غذا و لباس اسکی همه رایگان است.
- **قرعه‌کشی فراغت** — در محفل فراغت، خانواده‌ها و اشتراک‌کنندگان می‌توانند جوایز قرعه‌کشی را ببرند؛ از جمله یک چک ۳۰۰ دالری که به‌گونه تصادفی به یکی از فارغ‌التحصیلان برنامه داده می‌شود.

### تقویم کامل برنامه

| روز | تاریخ | وقت | محل | حضور خانواده | یادداشت‌ها |
|---|---|---|---|---|---|
| شنبه | ۲۵ جولای | ۱۱ صبح تا ۱ بعد از ظهر | پارک اجتماعی هاو | بلی | جلسه معلوماتی. والدین و اطفال خوش آمدید. نان چاشت فراهم می‌شود. |
| دوشنبه تا جمعه | ۳ تا ۷ آگست | ۹ تا ۱۱ صبح | مرکز آبی، پارک کاتیج | نخیر | ۵ روز صنف آب‌بازی — تنها برای دختران؛ لباس آب‌بازی فراهم می‌شود. |
| شنبه | ۲۲ آگست | ۹ تا ۱۱ صبح | پارک تیسکورنیا | نخیر | سفر آموزشی محیطزیست |
| شنبه | ۱۲ سپتامبر | ۹ تا ۱۱ صبح | چیکن رنچ / پارک هاو | نخیر | سفر آموزشی محیطزیست |
| شنبه | ۱۹ سپتامبر | ۹ تا ۱۱ صبح | چیکن رنچ / پارک هاو | نخیر | سفر آموزشی محیطزیست |
| شنبه | ۲۶ سپتامبر | ۹ تا ۱۱ صبح | استرانگ رنچ / پارک کاتیج | نخیر | سفر آموزشی محیطزیست |
| شنبه | ۱۰ اکتوبر | ۹ تا ۱۱ صبح | ساحه طبیعی کریکسایت | نخیر | سفر آموزشی محیطزیست |
| شنبه | ۱۷ اکتوبر | ۱:۳۰ تا ۴:۳۰ بعد از ظهر | پارک ایالتی نیمبوس فلت | نخیر | سفر آموزشی محیطزیست |
| شنبه | ۱۴ نومبر | ۱ تا ۴ بعد از ظهر | مرکز آبی پوهنتون ایالتی ساکرامنتو | بلی | آموزش کایاکسواری — برای شما و خانواده‌تان |
| شنبه | ۱۲ دسمبر | ۸ صبح تا ۵ بعد از ظهر | دریاچه تاهو (کوه بوریال) | بلی | آموزش اسکی — برای شما و خانواده‌تان |

# د سلو وخت!
# د نجونو لپاره د طبيعت ښوونيز سفر

**په سکرامنټو کې د افغان کډوالو نجونو لپاره (له ۱۰ تر ۱۴ کلونو)**

د فولټن ايل کامينو د تفريح او پارک ولسوالۍ يو پروګرام (www.fecrpd.com)
د سيمه‌ييز حکومت يو باوري پروګرام

«د سلو وخت!» د امريکن سيند په اوږدو کې د اوبو حوزې او طبيعت پر بنسټ ښوونيز سفر پروګرام دی. نجونې به د سيندونو د يوځای کېدو ځای، سيمه‌ييزو ويالو، د طبيعت‌پېژندنې مهارتونو، د ځای پېژندنې او د اوبو خونديتوب په اړه زده کړه وکړي او له خپلو کورنيو سره به د کاياک چلولو او په واوره کې د لوبو فرصتونه ولري.

**د پروګرام همغږې کوونکې: مريم درويش (د افغان ټولنې استازې) — زنګ/پيغام: 916-621-8721**

## د پروګرام ګټې

- **د بشپړولو سند** — د هرې فارغې شوې نجلۍ لپاره په رزومه کې د کارولو وړ سند.
- **وړيا کورنۍ تفريحي سفرونه** — د ټولې کورنۍ لپاره د کاياک او سکي سفرونه؛ ټرانسپورټ، د لفټ ټکټونه، خواړه او د سکي کالي ټول وړيا دي.
- **د فراغت قرعه‌کشي** — د فراغت په مراسمو کې کورنۍ او ګډونوال د جايزو د ګټلو چانس لري؛ په دې کې ۳۰۰ ډالري چک هم شامل دی چې د پروګرام يوې فارغې شوې نجلۍ ته په تصادفي قرعه ورکول کېږي.

## د پروګرام بشپړ مهالوېش

| يادښتونه | کورنۍ ګډون | ځای | وخت | نېټه | ورځ |
|---|---|---|---|---|---|
| معلوماتي غونډه. والدين او ماشومان ښه راغلاست. غرمنۍ ورکول کېږي. | هو | هاو ټولنيز پارک | ۱۱ سهار تر ۱ غرمه | د جولای ۲۵ | شنبه |
| د لامبو ۵ ورځنی ټولګي — يوازې نجونې؛ د لامبو کالي ورکول کېږي. | نه | ابي مرکز، کاټيج پارک | ۹ تر ۱۱ سهار | د اګست ۳–۷ | دوشنبه تر جمعې |
| د چاپېريال زده‌کړې ښوونيز سفر | نه | ټيسکورنيا پارک | ۹ تر ۱۱ سهار | د اګست ۲۲ | شنبه |
| د چاپېريال زده‌کړې ښوونيز سفر | نه | چيکن رنچ / هاو پارک | ۹ تر ۱۱ سهار | د سپټمبر ۱۲ | شنبه |
| د چاپېريال زده‌کړې ښوونيز سفر | نه | چيکن رنچ / هاو پارک | ۹ تر ۱۱ سهار | د سپټمبر ۱۹ | شنبه |
| د چاپېريال زده‌کړې ښوونيز سفر | نه | سټرانګ رنچ / کاټيج پارک | ۹ تر ۱۱ سهار | د سپټمبر ۲۶ | شنبه |
| د چاپېريال زده‌کړې ښوونيز سفر | نه | کريکسايډ طبيعي سيمه | ۹ تر ۱۱ سهار | د اکټوبر ۱۰ | شنبه |
| د چاپېريال زده‌کړې ښوونيز سفر | نه | نيمبس فلېټ ايالتي پارک | ۱:۳۰ تر ۴:۳۰ مازيګر | د اکټوبر ۱۷ | شنبه |
| د کاياک زده‌کړه — ستاسو او ستاسو د کورنۍ لپاره | هو | د سکرامنټو ايالتي پوهنتون ابي مرکز | ۱ تر ۴ مازيګر | د نومبر ۱۴ | شنبه |
| د سکي زده‌کړه — ستاسو او ستاسو د کورنۍ لپاره | هو | تاهو جهيل (بوريال غر) | ۸ سهار تر ۵ ماښام | د ډسمبر ۱۲ | شنبه |

Slough Time!

Nature Field Trip

# SLOUGH TIME!
# Nature Field Trip for Girls

### For Afghan Refugee Girls (Ages 10–14) in Sacramento

A program of the Fulton El Camino Recreation and Park District (www.fecrpd.com)
a trusted local government program

SLOUGH TIME! is a watershed and nature-based field trip program along the American River. Girls will learn about the river confluence, local sloughs, naturalist skills, sense of place, and water safety with opportunities to go kayaking and enjoy snow play together with their families.

**Program Coordinator: Mariam Darwish (Afghan community liaison)- Call/Text: 916-621-8721**

**Program Benefits**

- **Certificate of completion** — a resume-ready credential for each graduate.
- **Free family adventures** — kayaking and skiing trips for the whole family, with transportation, lift tickets, food, and ski clothing all covered.
- **Graduation raffle** — at the graduation ceremony, families and participants can win raffle prizes, including a $300 check awarded to one program graduate through a random drawing.

## Full Program Schedule

| Day | Date | Time | Location | Family Welcome | Notes |
|---|---|---|---|---|---|
| Monday | July 27 | 11am–1pm | Howe Community Park | Yes | Information Session. Parents and kids welcome. Lunch provided. |
| Monday- Friday | Aug 3-7 | 9–11am | Aquatic Center, Cottage Park | No | 5 Days Swimming Classes — girls only, swimsuits provided |
| Saturday | Aug 22 | 9–11am | Tiscornia Park | No | Environmental Education Field Trip |
| Saturday | Sep 12 | 9–11am | Chicken Ranch / Howe Park | No | Environmental Education Field Trip |
| Saturday | Sep 19 | 9–11am | Strong Ranch/ Cottage Park | No | Environmental Education Field Trip |
| Saturday | Sep 26 | 9am–12pm | Sac State Aquatic Center | Yes | Learn to kayak — for you and your family |
| Saturday | Oct 10 | 9–11am | Creeksite Nature Area | No | Environmental Education Field Trip |
| Saturday | Oct 17 | 1:30–4:30pm | Nimbus Flat State Park | No | Environmental Education Field Trip |
| Saturday | Nov 14 | 9–11pm | Nimbus Fish Hatchery | No | Environmental Education Field Trip |
| Saturday | Dec 12 | 8am–5pm | Lake Tahoe (Boreal Mountain) | Yes | Learn to ski — for you and your family |

**AGENDA ITEM: 6.1**

# FISCAL YEAR 2026-2027 FINAL BUDGET

## FULTON-EL CAMINO RECREATION AND PARK DISTRICT

2201 Cottage Way, Sacramento

**Staff Report**

**To**: Board of Directors

**From**: Mike Chahal, Chief Financial Officer

**Date**: August 20, 2026

**Subject**: Adopt Resolutions 2026/267-07, 2026/27-08, 2026/27-09, 2026/27-10, 2026/27-11, & 2026/27-12, establishing the 2026/27 Fiscal Year Final Operating and Capital Budgets.

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**Recommendation**

The Board adopts Resolutions for approval of FY 2026-27, the Appropriations Limit, and the Final Budgets 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 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 Bonds Funds.

**Background**

Attached are the District's Appropriation Limit, Final Budget, and related resolutions for Fiscal Year Ending June 30, 2027. Adoption of the Appropriation Limit and Final Budget are necessary and required pursuant to Section 29089 of the California Government Code.

**Discussions**

The Board will discuss adopting the Resolutions approving the Appropriations Limit and the Final Budgets for the FY 2026-27.

**Attachments**

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

- Resolution No. 2026/27-7 – Adoption of the Appropriations Limit FYE June 30, 2027
- Resolution No. 2026/27-8 – Adoption of the Final Budget for Fund 342A
- Resolution No. 2026/27-9 – Adoption of the Final Budget for Fund 396A
- Resolution No. 2026/27-10 – Adoption of the Final Budget for Fund 396B
- Resolution No. 2026/27-11 – Adoption of the Final Budget for Fund 342C
- Resolution No. 2025/26-12 – Adoption of the Final Budget for Fund 342D
- Fulton-El Camino Recreation and Park District Final Budget for the FYE June 30, 2027.

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

RESOLUTION NO. – 2026/2027-7

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE FULTON-EL CAMINO RECREATION AND PARK DISTRICT APPROVING AND ADOPTING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2026-2027**

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

**WHEREAS**, article XIIIB provides that the appropriations limit for Fiscal Year 2026/27 is calculated by adjusting the base year appropriations limit of Fiscal Year 2025/26 for changes in the cost of living and population, said calculations attached hereto and by reference incorporated herein; and

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

**NOW, THEREFORE**, the Board does resolve as follows:

Section 1. The appropriations limit in fiscal year 2026/27 shall be **$6,511,776**, for the District.

**PASSED AND ADOPTED THIS** 20th day of August 2026, on a motion by _______________seconded by ________________. The motion passes by the resolution passes with 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**
**2201 Cottage Way Sacramento, CA 95825**

RESOLUTION NO. - 2026/27-8

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE FULTON-EL CAMINO RECREATION AND PARK DISTRICT ADOPTING THE GENERAL FUND FINAL BUDGET FOR 2026-27**

**WHEREAS,** hearings have been terminated during which time all additions and deletions to the proposed final budget for Fiscal Year 2026-27 were made.

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

| | | |
|---|---|---|
| (1) | Salaries and Employee Benefits | -$1,727,885- |
| (2) | Services and Supplies | -716,269- |
| (3) | Loan Redemption | -0- |
| (4) | Fixed Assets | -0- |
| (5) | Expenditure Transfers | -0- |
| (6) | Contingencies | -0- |
| (7) | Position for Reserve Increase | -0- |
| | TOTAL BUDGET REQUIREMENTS | $2,444,154- |

**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 Final 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 20th day of August 2026, on a motion by __________and seconded by ____________________ and the motion passes by the following vote:

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

ATTEST:

_________________________
Teresa Higgins, 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. – 2025-2026-9

# RESOLUTION OF THE BOARD OF DIRECTORS OF THE FULTON-EL CAMINO RECREATION AND PARK DISTRICT ADOPTING THE FINAL BUDGET FOR ASSESSMENT DISTRICT #1 FOR 2026-2027

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

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

| | | |
|---|---|---|
| (1) | Salaries and Employee Benefits | -$76,175- |
| (2) | Services and Supplies | 474,795- |
| (3) | Other Charges | -0- |
| (4) | Fixed Assets | -0- |
| (5) | Expenditure Transfers | -0- |
| (6) | Contingencies | -0- |
| (7) | Position for Reserve Increases | -0- |
| | TOTAL BUDGET REQUIREMENTS | -$550,971- |

**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 final 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 20st day of August 2026, on a motion by ___________ and seconded by _______________. The motion passes with 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**
**2201 Cottage Way      Sacramento, CA 95825**

RESOLUTION NO. – 2025-2026-10

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE FULTON-EL CAMINO RECREATION AND PARK DISTRICT ADOPTING THE FINAL BUDGET FOR ASSESSMENT DISTRICT #2 FOR 2026-2027**

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

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

| | | |
|---|---|---|
| (1) | Salaries and Employee Benefits | -$113,240- |
| (2) | Services and Supplies | -23,180- |
| (3) | Other Charges | -0- |
| (4) | Fixed Assets | |
| | (B) Structures and Improvements | -1,100,000- |
| (5) | Expenditure Transfers | -0- |
| (6) | Contingencies | -0- |
| (7) | Position for Reserve Increases | -0- |
| | TOTAL BUDGET REQUIREMENTS | -$1,426,420- |

**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 final 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 20st day of August 2026, on a motion by __________ and seconded by ____________. The motion passes with 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**
**2201 Cottage Way Sacramento, CA 95825**

RESOLUTION NO. – 2026-2027-11

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

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

**THEREFORE, IT IS HEREBY RESOLVED** in accordance with Section 29089 of the Government Code, the final 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 | -0- |
| | TOTAL BUDGET REQUIREMENTS | -$792,750- |

**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 Final 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 20th day of August 2026, on a motion by ____________ and seconded by _________________. The motion passes with 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**
**2201 Cottage Way      Sacramento, CA 95825**

RESOLUTION NO. – 2026-2027-12

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

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

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

| | | |
|---|---|---|
| (1) | Salaries and Employee Benefits | -$0- |
| (2) | Services and Supplies | -0- |
| (3) | Other Charges | -0- |
| (4) | Fixed Assets | |
| | (B) Structures and Improvements | -5,526,672- |
| | TOTAL BUDGET REQUIREMENTS | -$5,526,672- |

**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 Final 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 20th day of August 2026, on a motion by ____________ and seconded by _________________. The motion passes with 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 & PARK DISTRICT

# FINAL BUDGET
# FYE: June 30, 2027

**Board Approval:**
August 20, 2026 - Pending Approval

**Last Update: August 13, 2026**



**STAFF**
Emily Ballus, General Manager
Mike Chahal, Chief Financial Officer

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

## Table of Contents

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

## Combined Funds 342A, 396A & 396B
## 2026/2027 Final 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 | Actual FY 25/26 | Final Budget FY 26/27 |
|---|---|---|---|---|---|
| **INCOME** | | | | | |
| **Taxation:** | | | | | |
| Assessment 1 | $437,938 | $451,955 | $466,287 | $485,096 | $494,313 |
| Assessment 2 | 246,746 | 253,838 | 262,184 | 272,761 | 277,943 |
| Taxes - General Fund | 1,651,207 | 1,773,606 | 1,859,670 | 1,948,837 | 2,007,302 |
| Measure Q Proceeds / Reimb. | - | - | - | 245,492 | 50,144 |
| **Total Taxes** | **$2,335,891** | **$2,479,399** | **$2,588,141** | **$2,952,185** | **$2,829,701** |
| **Earned Income:** | | | | | |
| **All Non-Tax Revenues*** | **933,813** | **1,074,915** | **471,661** | **374,731** | **442,507** |
| **Total Operating Income** | **$3,269,704** | **$3,554,315** | **$3,059,802** | **$3,326,916** | **$3,272,208** |
| **EXPENSES** | | | | | |
| **Operating Expenses:** | | | | | |
| Salaries and Employee Benefits** | $1,823,563 | $1,957,663 | $1,632,827 | $1,482,891 | $1,582,611 |
| Unfunded Pension Liability & Retiree Health | 235,083 | 235,879 | 271,206 | 304,285 | 334,689 |
| Services and Supplies | 1,086,408 | 1,267,276 | 1,934,809 | 1,373,571 | 1,311,244 |
| Loan Redemption | 126,053 | 104,368 | 100,998 | - | - |
| **Total Operating Expenses** | **$3,271,107** | **$3,565,186** | **$3,939,840** | **$3,160,748** | **$3,228,544** |
| **NET INCOME (LOSS) FROM OPERATIONS** | **($1,403)** | **($10,871)** | **($880,038)** | **$166,168** | **$43,664** |
| **CAPITAL RELATED ITEMS:** | | | | | |
| Capital Related Grants and Other Income | $0 | $451,230 | $599,212 | $244,096 | $1,193,000 |
| Capital Outlay | (208,381) | (302,449) | (462,625) | (469,388) | (1,193,000) |
| Transfers In/Out PY Audit | - | - | - | - | - |
| **Net Capital Investment** | **($208,381)** | **$148,781** | **$136,587** | **($225,292)** | **$0** |
| **NET INCREASE (DECREASE) IN FUND BALANCE** | **($209,784)** | **$137,911** | **($743,450)** | **($59,125)** | **$43,664** |
| BEGINNING RESERVE BALANCE | 1,124,764 | 914,980 | 1,052,891 | 309,441 | 250,316 |
| **ENDING RESERVE BALANCE** | **$914,980** | **$1,052,891** | **$309,441** | **$250,316** | **$293,980** |

***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)**

| FUNDING SOURCE | Account | Budget 2025/2026 | Actual 2025/2026 | Final Budget 2026/2027 |
|---|---|---|---|---|
| ***PM & RI District Assessment #1*** | | $460,090 | $485,096 | $494,313 |
| ***PM & RI District Assessment #2*** | | 258,407 | 272,761 | 277,943 |
| Taxes - Delinquent | 9104, 9105 | 16,277 | 39,579 | 40,767 |
| Taxes--Secured Roll | 9101 | 1,597,458 | 1,667,085 | 1,717,098 |
| Taxes--Unsecured Roll | 9102 | 56,768 | 64,965 | 66,914 |
| Taxes--Supplemental | 9103 | 37,902 | 23,751 | 24,463 |
| Taxes--Unitary | 9106 | 27,068 | 29,423 | 30,306 |
| Homeowners Property Subvention - HOPTER | 9522 | 11,379 | 10,683 | 11,003 |
| Miscellaneous Taxes | 9110, 9120 | 48 | 83 | 85 |
| Property Tax Pr Unsec | 9130, 9140 | 813 | 786 | 810 |
| RDA Dissolution Funds | | 19,827 | 33,892 | 34,909 |
| Redevelopment Pass-Through | | 59,275 | 78,590 | 80,948 |
| Measure Q - Bonds Proceeds / Reimb. | | - | 245,492 | 50,144 |
| **Total Tax Related Revenue** | | **$2,545,312** | **$2,952,185** | **$2,829,701** |
| | | | | |
| **Other Revenue** | | | | |
| Interest Income | 9410 | $28,002 | ($10,598) | $1,408 |
| Building Rentals | 9429 | 126,650 | 98,606 | 115,000 |
| In-Lieu Fees (Account 0088) | 9529 | - | - | - |
| Operating Transfer In | 9569 | - | 32,801 | - |
| Operating Transfer Out | | - | - | - |
| Inter Governmental Aid - Relief | 9569 | - | - | - |
| Recreation Fees | 9646 | 272,956 | 209,465 | 240,970 |
| Water Resale* | 9708 | 26,000 | 44,569 | 46,797 |
| 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 | - | - | - |
| Other Misc | 9649 | - | 32,689 | 38,332 |
| Covid-19 Relief Funds | 9595 | - | - | - |
| Pool Rental | 9646 | - | - | - |
| Insurance Proceeds | 9569 | - | 173,799 | - |
| Interest Income | 9410 | - | - | - |
| Lease Property Use | 9690 | - | - | - |
| Grant Proceeds | 9569 | 510,447 | 70,297 | 1,193,000 |
| **Total Other Revenue** | | **1,239,156** | **651,628** | **1,635,507** |
| | | | | |
| **TOTAL REVENUE** | | **$3,784,468** | **$3,603,813** | **$4,465,208** |

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

| EXPENDITURES* | Account | Budget 2025/2026 | Actual 2025/2026 | Final Budget 2026/2027 |
|---|---|---|---|---|
| Board of Directors | 1100 | $13,508 | $10,261 | $34,865 |
| | | | | |
| Management/Administration | 2100 | 185,966 | 177,684 | 188,702 |
| Business and Financial | 2300 | 965,501 | 1,049,153 | 1,019,279 |
| Facility Rentals | 2400 | 123,151 | 146,277 | 152,595 |
| Youth Programs | 3200 | 80,324 | 47,398 | 49,804 |
| Youth Programs - O/D Equity Grant | | | | |
| Youth Sports | 3300 | 30,800 | 10,927 | 19,641 |
| Adult Sports | 3400 | 59,260 | 37,842 | 32,350 |
| Aquatics | 3500 | 202,215 | 166,650 | 210,551 |
| Leisure Classes and Events | 3600 | 26,680 | 15,369 | 125 |
| Special Events/Special Revenue | 3700 | 22,653 | 30,538 | 22,510 |
| Senior Citizens/Community Services | 3800 | 19,622 | 16,341 | 8,096 |
| Recreation General | 3900 | 41,956 | 65,627 | 63,883 |
| | | | | |
| Grounds Equipment and Maintenance | 4200 | 1,075,513 | 1,044,490 | 1,070,598 |
| Building Maintenance and Security | 4300 | 104,933 | 83,038 | 103,258 |
| Park Police | 4400 | 1,140,227 | 148,555 | 130,000 |
| Pool Maintenance and Operation | 4500 | 88,050 | 72,742 | 68,000 |
| Edison Properties | 4600 | 18,550 | 7,997 | 4,145 |
| | | | | |
| Load Redemption | 3220 | 101,003 | - | - |
| Capital Equipment | 5100 | - | - | - |
| Vehicles | 5100 | - | - | - |
| Operating Transfer Out | 5102 | - | - | - |
| Youth Programs - O/D Equity Grant | 3200 | - | - | 93,000 |
| Capital Expenditures - Grants | 5200 | 610,447 | 469,388 | 1,100,000 |
| Capital Expenditures | 5200 | 120,000 | 29,862 | 50,144 |
| **TOTAL EXPENDITURES** | | **$5,030,359** | **$3,630,137** | **$4,421,544** |

* See Appendix B for detailed expenditures and sources.

# Fulton-El Camino RPD
## Expenditures - All Funds
## FYE: June 30, 2023 - 2027

| CODE | DESCRIPTION | ACTUAL 2022/2023 | ACTUAL 2023/2024 | ACTUAL 2024/2025 | ACTIAL 2025/2026 | BUDGET 2026/2027 |
|---|---|---|---|---|---|---|
| 1000 | Salaries - FT & PT | $ 1,400,209 | $ 1,520,964 | $ 1,167,808 | $ 1,024,235 | $ 1,082,712 |
| | Additives | 658,437 | 672,577 | 736,226 | 762,943 | 834,588 |
| | SALARY TOTAL | $2,058,646 | $2,193,542 | $1,904,033 | $1,787,177 | $1,917,300 |
| 2005 | Advertising/Legal Notice | $ 1,698 | $ 862 | $ 1,812 | $ 48,473 | $ 6,200 |
| 2029 | Business Meeting Exp. | 4,579 | 3,550 | 1,872 | 599 | 550 |
| 2031 | Business Travel | 1,776 | 4,500 | 869 | 1,751 | 3,037 |
| 2035 | Education/Training | 4,097 | 15,700 | 9,186 | 7,177 | 7,700 |
| 2038 | Employee Recognition | 2,966 | 5,000 | 3,328 | 3,351 | 3,600 |
| 2051 | Insurance | 119,571 | 128,200 | 125,671 | 86,685 | 74,967 |
| 2061 | Memberships | 13,790 | 14,555 | 14,820 | 14,456 | 13,384 |
| 2076 | Office Supplies | 15,417 | 13,000 | 4,347 | 7,123 | 6,000 |
| 2081 | Postage | 7,228 | 4,800 | 215 | 42 | 12,750 |
| 2085 | Printing-Commercial | 10,479 | 13,938 | 3,777 | 2,424 | 15,600 |
| 2103 | Agric./Hort. Services | 12,546 | 800 | 3,029 | 1,748 | 2,500 |
| 2104 | Agric./Hort. Supplies | 408 | 1,000 | 2,287 | 828 | 1,000 |
| 2111 | Building Main. Services | 1,109 | 1,000 | 5,622 | 7,138 | 6,000 |
| 2112 | Building Main. Supplies | 1,159 | 1,600 | 2,239 | 131 | - |
| 2122 | Chemical Supplies | 22,170 | 25,000 | 13,344 | 11,141 | 12,000 |
| 2131 | Electrical Maintenance Services | 2,894 | 4,500 | 3,999 | - | - |
| 2132 | Electrical Maintenance Supplies | 975 | 1,050 | 1,569 | 364 | - |
| 2141 | Land Imp. Maintenance Service | 2,383 | 159,800 | 198,560 | 201,730 | 193,680 |
| 2142 | Land Imp. Maintenance Supplies | 17,695 | 10,250 | 5,952 | 316 | - |
| 2151 | Mechanical Sys. Services | 801 | 1,500 | 5,858 | - | 6,750 |
| 2152 | Mechanical Sys. Supplies | 8,188 | 8,500 | 5,439 | 2,960 | 3,000 |
| 2162 | Painting Supplies | 2,384 | 1,700 | 1,618 | 231 | 1,000 |
| 2167 | Plumbing Maintenance Services | 51,294 | 16,000 | 7,216 | 4,747 | 4,250 |
| 2168 | Plumbing Maintenance Supplies | 10,778 | 11,050 | 4,085 | 4,410 | 2,500 |
| 2171 | Rent/Real Estate | 31,848 | 32,960 | 27,270 | - | - |
| 2185 | Permit Fees | 7,131 | 8,000 | 5,052 | 4,943 | 4,250 |
| 2191 | Electricity | 74,668 | 65,000 | 77,748 | 89,591 | 89,500 |
| 2192 | Gas | 12,820 | 18,000 | 13,003 | 19,002 | 20,750 |
| 2193 | Refuse Disposal | 28,031 | 25,200 | 42,174 | 26,609 | 30,000 |
| 2195 | Sewage Disposal | 15,793 | 15,300 | 15,681 | 10,456 | 7,500 |
| 2197 | Telephone | 15,928 | 13,810 | 12,484 | 13,742 | 12,120 |
| 2198 | Water | 147,161 | 157,200 | 192,948 | 229,496 | 231,500 |
| 2205 | Automotive Main. Serv. | 19,239 | 20,000 | 10,031 | 2,933 | 5,000 |
| 2206 | Automotive Supplies | 11,125 | 16,000 | 6,944 | 5,074 | 2,500 |
| 2226 | Expendable Tools | 5,154 | 7,250 | 2,406 | 2,781 | 3,650 |
| 2236 | Fuel/Lubricants | 48,259 | 48,000 | 21,506 | 12,457 | 12,000 |
| 2261 | Office Equip. Main. Serv. | - | 500 | 74 | 174 | 750 |
| 2275 | Rents/Leases Equipment | 10,876 | 10,700 | 14,006 | 8,402 | 12,361 |
| 2291 | Other Equip. Main. Serv. | 18,180 | 17,000 | 4,380 | 2,165 | 2,750 |
| 2292 | Other Equip. Main. Supplies | 1,780 | 2,000 | 1,504 | 1,390 | 2,000 |
| 2314 | Personal Equipment | 15,517 | 16,400 | 14,527 | 7,753 | 7,500 |
| 2322 | Custodial Supplies | 22,873 | 18,300 | 7,859 | 13,143 | 13,000 |
| 2505 | Acct./Financial Serv. | 10,400 | 10,400 | 11,500 | 15,500 | 20,500 |
| 2507 | Property Tax Collection | 17,474 | 17,600 | 29,436 | 31,091 | 21,345 |
| 2531 | Legal Services | 13,964 | 14,000 | 166,197 | 92,001 | 25,000 |
| 2551 | Planning Services | - | 32,500 | 10,951 | 26,379 | - |
| 2591 | Other Professional Serv. | 154,904 | 168,322 | 711,936 | 189,863 | 274,805 |
| 2811 | Data Processing Services | 5,530 | 12,010 | 20,579 | 18,050 | 18,050 |
| 2817 | Election Services | 1,887 | - | 200 | - | 24,100 |
| 2852 | Recreation Supplies | 51,353 | 47,031 | 63,485 | 89,105 | 61,306 |
| 2898 | Other Oper. Exp. Sup. | 22,373 | 21,050 | 14,781 | 42,693 | 22,200 |
| 2899 | Other Oper. Exp. Serv. | 3,366 | 3,050 | 9,371 | 10,828 | 5,800 |
| 2915 | Compass Costs | 2,144 | 1,438 | - | - | 4,539 |
| 2987 | Land Line Charges | 245 | 400 | 61 | 128 | - |
| | *SERVICE & SUPPLIES TOTAL* | $1,086,408 | $1,267,276 | $1,934,809 | $1,373,571 | $ 1,311,244 |
| 3210 | Interest Expense | $ 46,942 | $ 30,356 | $ 27,260 | $ - | $ - |
| 3220 | Bond/Loan Redemption | 79,111 | 74,011 | 73,738 | - | - |
| | *LOAN REDEMPTION TOTAL* | $ 126,053 | $ 104,367 | $ 100,998 | $ - | $ - |
| 4202 | Impv. Other Than Build. | $ 196,356 | $ 296,663 | $ 380,889 | $ - | $ 193,000 |
| 4202 | Improvements - Bldg | - | 5,786 | 7,645 | 469,388 | 1,000,000 |
| 4303 | Vehicles | 2,025 | - | - | - | - |
| 4303 | Equipment | 10,000 | - | 74,091 | - | - |
| | CAPITAL OUTLAY TOTAL | $ 208,381 | $ 302,449 | $ 462,625 | $ 469,388 | $ 1,193,000 |
| | *GRAND TOTAL* | $ 3,479,488 | $ 3,867,634 | $ 4,402,465 | $ 3,630,136 | $ 4,421,544 |

## Fulton-El Camino Recreation and Park District
### General Fund

### General Fund 342A
### 2026/2027 Final Operating 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 | Actual FY 25/26 | Final Budget FY 26/27 |
|---|---|---|---|---|---|
| **INCOME** | | | | | |
| **Taxation:** | | | | | |
| Taxes - General Fund | $1,651,207 | $1,773,606 | $1,859,670 | $1,948,837 | $2,007,302 |
| Measure Q Proceeds / Reimb. | - | - | - | 121,672 | - |
| **Earned Income:** | | | | | |
| All Non-Tax Revenues * | 844,556 | 981,090 | 400,345 | 327,148 | 380,970 |
| **Total Operating Income** | **$2,495,763** | **$2,754,696** | **$2,260,015** | **$2,397,657** | **$2,388,272** |
| **EXPENSES** | | | | | |
| **Operating Expenses:** | | | | | |
| Salaries and Employee Benefits | $1,622,272 | $1,798,778 | $1,588,194 | 1,304,181 | $1,393,196 |
| Unfunded Pension Liability & Retiree Health | 235,083 | 235,879 | 271,206 | 304,285 | 334,689 |
| Services and Supplies | 630,465 | 612,928 | 1,279,157 | 648,844 | 623,269 |
| Loan Redemption | 13,259 | - | - | - | - |
| **Total Operating Expenses** | **$2,501,079** | **$2,647,585** | **$3,138,557** | **$2,257,309** | **$2,351,154** |
| **NET INCOME (LOSS) FROM OPERATIONS** | **($5,316)** | **$107,111** | **($878,542)** | **$140,348** | **$37,118** |
| **CAPITAL & OTHER NON-OPERATING:** | | | | | |
| Grants and Other | $0 | $0 | $75,000 | $0 | $93,000 |
| Outdoor Equity Grant Expenses | - | - | - | - | (93,000) |
| Capital Outlay | (181,481) | (55,552) | - | - | - |
| 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** | **($803,542)** | **$173,149** | **$37,118** |
| BEGINNING RESERVE BALANCE | 876,845 | 690,046 | 741,604 | (61,937) | 111,212 |
| **ENDING RESERVE BALANCE *** | **$690,046** | **$741,604** | **($61,937)** | **$111,212** | **$148,330** |

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

**** Transfers In PY Audit - are transfer from Fund 396B for grant reimbursement 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)***

| REVENUE | Account | Budget 2025/2026 | Actual 2025/2026 | Final Budget 2026/2027 |
|---|---|---|---|---|
| Taxes - Delinquent | 9104, 9105 | $17,962 | 39,579 | $40,767 |
| Taxes--Secured Roll | 9101 | 1,663,378 | 1,667,085 | $1,717,098 |
| Taxes--Unsecured Roll | 9102 | 62,247 | 64,965 | $66,914 |
| Taxes--Supplemental | 9103 | 36,567 | 23,751 | $24,463 |
| Taxes--Unitary | 9106 | 29,817 | 29,423 | $30,306 |
| HO Property Subvention - HOPTER | 9522 | 11,153 | 10,683 | $11,003 |
| Miscellaneous Taxes | 9110, 9120 | 201 | 83 | $85 |
| Property Tax Pr Unsec | 9130, 9140 | 1,232 | 786 | $810 |
| RDA Dissolution Funds | 9196 | 24,388 | 33,892 | $34,909 |
| Redevelopment Pass Through | 9533 | 68,571 | 78,590 | $80,948 |
| **Total Tax Related Revenue** | | **$1,915,517** | **$1,948,837** | **$2,007,302** |
| | | | | |
| **Other Revenue** | | | | |
| Building Rentals | 9429 | $130,750 | 98,606 | 115,000 |
| In-Lieu Fees (Account 0088) | 9529 | - | - | - |
| Other Grant Proceeds | 9569 | - | - | 93,000 |
| Interfund Reimb. | 5991 | 32,801 | 32,801 | - |
| Recreation Fees | 9646 | 237,060 | 209,465 | 240,970 |
| Interest Income | 9410 | 7,200 | (7,671) | - |
| Vehicle Code Fines | 9310 | - | - | - |
| Law Enforcement Services | 9697 | - | - | - |
| Misc. Other | 9790 | 9,500 | 26,748 | 25,000 |
| Land Purchase | 9872 | - | - | - |
| Energy Improvements | 9872 | - | - | - |
| Lease Property Use | 9690 | - | - | - |
| Cash Overages | 9710 | - | - | - |
| Measure Q Proceeds / Reimb. | | 11,458 | 121,672 | - |
| **Total Other Revenue** | | **428,769** | **481,621** | **$473,970** |
| **TOTAL REVENUE** | | **$2,344,286** | **$2,430,458** | **$2,481,272** |

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

| EXPENDITURES* | Account | Budget 2025/2026 | Actual 2025/2026 | Final Budget 2026/2027 |
|---|---|---|---|---|
| Board of Directors | 1100 | $15,923 | $10,261 | $34,865 |
| | | | | |
| Management/Administration | 2100 | 181,316 | $177,684 | $188,702 |
| Business and Financial | 2300 | 944,301 | 1,029,532 | 995,329 |
| Facility Rentals | 2400 | 136,286 | 146,277 | 152,595 |
| | | | | |
| Youth Programs | 3200 | 50,780 | 47,398 | 49,804 |
| Youth Programs - O/Dr Equity Grant | 3200 | - | - | 93,000 |
| Youth Sports | 3300 | 11,980 | 10,927 | 19,641 |
| Adult Sports | 3400 | 37,185 | 37,842 | 32,350 |
| Aquatics | 3500 | 181,183 | 166,650 | 210,551 |
| Leisure Classes and Events | 3600 | 23,878 | 15,369 | 125 |
| Special Events/Special Revenue | 3700 | 25,610 | 30,538 | 22,510 |
| Senior Citizens/Community Services | 3800 | 19,849 | 16,341 | 8,096 |
| Recreation General | 3900 | 74,943 | 65,627 | 63,883 |
| | | | | |
| Grounds Equipment and Maintenance | 4200 | 309,033 | 271,273 | 339,447 |
| Building Maintenance and Security | 4300 | 82,036 | 83,038 | 103,258 |
| Park Safety | 4400 | 123,561 | 148,555 | 130,000 |
| **TOTAL EXPENDITURES** | | **$2,217,864** | **$2,257,309** | **$2,444,154** |

***** See Appendix B for detailed expenditures and sources.

**General Fund - Fund 342A**
**Board 0f 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 | ACTUAL FY 25-26 | FINAL BUDGET FY 26-27 |
|---|---|---|---|---|
| 10122000 | Board Member Salaries | $10,000 | $9,100 | $10,000 |
| 10122000 | Social Security/Medicare | 765 | 696 | 765 |
| 10123000 | Group Insurance/LT | - | - | - |
| 10121000 | PARS Retirement | - | - | - |
| 10121000 | PERS Retirement | - | - | - |
| 10124000 | Worker's Comp | - | - | - |
| 10125000 | Unemployment | 158 | - | - |
| | **TOTAL SALARIES & BENEFITS** | **$10,923** | **$9,796** | **$10,765** |
| **G/L CODE** | | | | |
| 20202900 | Conference and/or Official Mtg Exp.* | $3,000 | $464 | $0 |
| 20206100 | Membership | 0 | 0 | 0 |
| 20202900 | Election Services (General) | 2,000 | 0 | 24,100 |
| | **TOTAL SERVICES & SUPPLIES** | **$5,000** | **$464** | **$24,100** |
| | **IMPACT TO GENERAL FUND** | **($15,923)** | **($10,261)** | **($34,865)** |

| | |
|---|---|
| 10122000 | Board Member stipend of $100/meeting and 5 BM for combined 100 meetings. |
| 20202900 | Conference and/or Official Mtg Exp. |
| 20202900 | Expense is due to the higher number of candidates running for office than available positions. |

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

# Fulton-El 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

| G/L CODE | SALARIES & BENEFITS | BUDGET FY 25-26 | ACTUAL FY 25-26 | FINAL BUDGET FY 26-27 |
|---|---|---|---|---|
| 10111000 | Full- Time Salaries | $118,725 | $118,726 | $130,000 |
| 10114300 | Allowances | 3,600 | 3,600 | 3,600 |
| 10122000 | Social Security/Medicare | 9,082 | 9,450 | 10,220 |
| 10123000 | Group Insurance / LT | 13,597 | 13,355 | 14,379 |
| 10121000 | PERS Retirement | 9,450 | 9,226 | 10,400 |
| 10125000 | Unemployment | 112 | 112 | 116 |
| | **TOTAL SALARIES & BENEFITS** | **$154,566** | **$154,469** | **$168,715** |
| **G/L CODE** | | | | |
| | **SERVICES & SUPPLIES** | | | |
| 20202900 | Official Meeting Expense* | $450 | $135 | 450 |
| 20203100 | Business Travel | 2,500 | 0 | 1,937 |
| 20203500 | Education/Training*** | 3,000 | 5,077 | 1,000 |
| 20203800 | Employee Recognition/Meetings | 4,000 | 3,359 | 3,600 |
| 20206100 | Memberships**** | 14,800 | 13,266 | 13,000 |
| 20255100 | Planning Services***** | 2,000 | 1,379 | - |
| | **TOTAL SERVICES & SUPPLIES** | **$26,750** | **$23,215** | **$19,987** |
| | **IMPACT TO GENERAL FUND** | **($181,316)** | **($177,684)** | **($188,702)** |

| | | | | |
|---|---|---|---|---|
| 20202900 | Official Meeting Expense* | | 202061 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 | | $15,800 |
| | CSDA GM Training | 250 | | |
| | Total | 1,000 | | |

## Fulton-El 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 | ACTUAL FY 25-26 | FINAL BUDGET FY 26-27 |
|---|---|---|---|---|
| 10111000 | Full-Time Salaries* | $192,686 | 196,940 | $202,710 |
| 10122000 | Social Security/Medicare | 14,740 | 16,415 | 17,309 |
| 10123000 | Group Insurance/LT | 50,946 | 66,008 | 62,887 |
| 10123000 | Group Insurance Disab., Dental & VSP | 6,900 | 6,242 | 21,026 |
| 10123000 | Group Insurance Retiree | 69,180 | 62,598 | 69,930 |
| 10121000 | PERS Retirement | 15,338 | 17,405 | 17,943 |
| 10121000 | Calpers Unfunded Liability | 241,398 | 241,687 | 264,759 |
| 10124000 | Worker's Comp | 91,402 | 106,402 | 55,646 |
| 10125000 | Unemployment | 302 | (9) | 347 |
| | **TOTAL SALARIES & BENEFITS** | **$682,892** | **$713,689** | **$712,557** |
| **G/L CODE** | **SERVICES & SUPPLIES** | | | |
| 20203100 | Business Travel | $1,000 | $1,383 | $1,100 |
| 20203500 | Education and Training | 1,500 | 517 | 1,500 |
| 20205100 | Insurance/Liability - Liability | 79,259 | 84,259 | 72,467 |
| 20207600 | Office Supplies | 7,500 | 7,123 | 6,000 |
| 20208100 | Postage-Postage Meter | 750 | 42 | 750 |
| 20208500 | Printing Services (Commercial) | 600 | - | 600 |
| 20219700 | Telephone** | 10,250 | 13,032 | 12,120 |
| 20226100 | Office Equipment Maintenance | 750 | 174 | 750 |
| 20227500 | Rents/Leases of Equipment - Printer | 6,301 | 7,361 | 7,361 |
| 20250500 | Auditor | 12,500 | 15,500 | 20,500 |
| 20250700 | Property Tax Collection Fees | 21,000 | 30,804 | 21,000 |
| 20253100 | Legal Services | 50,000 | 55,407 | 25,000 |
| 20255100 | Planning Services | 25,000 | 25,000 | - |
| 20259100 | Other Professional Services**** | 45,023 | 42,930 | 76,035 |
| 20281100 | Data Processing*** | 17,476 | 18,050 | 18,050 |
| 20285200 | Recreational Supplies | - | 107 | - |
| 20289800 | Other Operating Expenses - Supplies | 7,500 | 13,113 | 15,000 |
| 20291500 | Compass Cost***** | - | 1,042 | 4,539 |
| | **TOTAL SERVICES & SUPPLIES** | **$286,409** | **$315,843** | **$282,772** |
| | **IMPACT TO GENERAL FUND** | **($969,301)** | **($1,029,532)** | **($995,329)** |

101110 Staffing*: MC & DB @ 100%, & RR @ 70%.

202197 Telephone Expenses**

| | |
|---|---|
| Tmobile | $5,520 |
| ATT & Telelink | 6,600 |
| Total | $12,120 |

202811 Data Processing Expenses***

| | |
|---|---|
| Sportsman | $4,000 |
| Stenote AI | 240 |
| Streamline | 9,250 |
| Adobe Studio | 2,663 |
| Other Misc. | 1,897 |
| Total | $18,050 |

202591 Other Professional Services****

| | |
|---|---|
| ITS | $27,785 |
| Misc. - Drug Tests, physicals | 750 |
| GASB 68 | 1,250 |
| GASB 75 | 1,250 |
| GOB Survey | 15,000 |
| Granicus | 30,000 |
| Total | $76,035 |

202915 Compass*****

| | |
|---|---|
| 2 Compass Lmt User License | $2,595 |
| 2 Compass Connection Fees | 1,944 |
| Total | $4,539 |

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

## Fulton-El 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).

| | | BUDGET FY 25-26 | ACTUAL FY 25-26 | FINAL BUDGET FY 26-27 |
|---|---|---|---|---|
| **COST CENTER** | **REVENUE** | | | |
| 9349342241 | Hall Rental | $112,000 | 84,729 | $105,000 |
| 9349342242 | Picnic Area Rental | 18,750 | 8,912 | 10,000 |
| | **TOTAL REVENUE** | **$130,750** | **$93,640** | **$115,000** |
| | **SALARIES & BENEFITS** | | | |
| **G/L CODE** | Full- Time Salaries | $67,664 | $68,906 | $71,902 |
| 10111000 | Part- Time Salaries | 18,782 | 15,194 | 19,159 |
| 10122000 | Social Security/Medicare | 5,449 | 6,033 | 6,280 |
| 10123000 | Group Insurance / LT | 26,795 | 35,405 | 36,907 |
| 10121000 | PARS Retirement | 704 | 570 | 718 |
| 10121000 | PERS Retirement | 6,355 | 7,927 | 8,003 |
| 10125000 | Unemployment | 347 | 453 | 347 |
| | **TOTAL SALARIES & BENEFITS** | **$126,096** | **$134,488** | **$143,314** |
| **G/L CODE** | **SERVICES & SUPPLIES** | | | |
| 20205100 | Insurance (HUB) | $3,840 | $2,418 | $2,500 |
| 20206100 | Memberships | - | 320 | 384 |
| 20285200 | Recreational Supplies | - | 3,004 | 1,197 |
| 20289800 | Other Operating Expenses - Supplies | 3,500 | 2,232 | 2,000 |
| 20289900 | Other Operating Expenses - Services | 2,850 | 3,815 | 3,200 |
| | **TOTAL SERVICES & SUPPLIES** | **$10,190** | **$11,789** | **$9,281** |
| | **IMPACT TO GENERAL FUND** | **($5,536)** | **($52,636)** | **($37,595)** |

10111000 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.

| | | BUDGET FY 25-26 | ACTUAL FY 25-26 | FINAL BUDGET FY 26-27 |
|---|---|---|---|---|
| **COST CENTER** | **REVENUE** | | | |
| 9349342321 | Adventure Club | $49,500 | $28,883 | $36,500 |
| 9349342325 | O/D Equity Grant (Other Operating) | $0 | $0 | 93,000 |
| | **TOTAL REVENUE** | **$49,500** | **$28,883** | **$129,500** |
| **G/L CODE** | **SALARIES & BENEFITS** | | | |
| 10111000 | Full-Time Salaries* | $14,482 | $14,895 | $15,692 |
| 10111000 | Part- Time Salaries | 25,393 | 24,356 | 28,182 |
| 10122000 | Social Security/Medicare | 1,476 | 349 | 409 |
| 10123000 | Group Insurance / LT | 2,895 | - | - |
| 10121000 | PARS Retirement | 952 | 903 | 1,057 |
| 10121000 | PERS Retirement | 1,153 | - | - |
| 10125000 | Unemployment | 429 | 385 | 465 |
| | **TOTAL SALARIES & BENEFITS** | **$46,780** | **$40,889** | **$45,804** |
| **G/L CODE** | **SERVICES & SUPPLIES - 2852** | | | |
| 20285200 | Adventure Club | $4,000 | $6,508 | $4,000 |
| 20289800 | O/D Equity Grant Expenses | - | - | 93,000 |
| | **TOTAL SERVICES & SUPPLIES** | **$4,000** | **$6,508** | **$97,000** |
| | **IMPACT TO GENERAL FUND** | **($1,280)** | **($18,515)** | **($13,304)** |

10111000 Staffing: RR @ 20%, & 11 Part-Time Seasonal Staff for total 1,485 hrs equal ~ .71 FTE
20289800 O/D Equity Grant Includes Consultant costs @ $31,200.

## Fulton-El 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.

| | | BUDGET FY 25-26 | ACTUAL FY 25-26 | FINAL BUDGET FY 26-27 |
|---|---|---|---|---|
| **COST CENTER** | **REVENUE** | | | |
| 9349342334 | FEC Little League - 3304 | $7,000 | $4,909 | $6,000 |
| 9349342333 | Youth Soccer/Futsol - 3333 | - | - | - |
| | **TOTAL REVENUE** | **$7,000** | **$4,909** | **$6,000** |
| **G/L CODE** | **SALARIES & BENEFITS** | | | |
| 10111000 | Full-Time Salaries | $3,633 | $4,241 | $0 |
| 10111000 | Part- Time Salaries | - | 253 | 14,940 |
| 10122000 | Social Security/Medicare | 278 | - | 1,143 |
| 10123000 | Group Insurance / LT | 4,079 | - | - |
| 10121000 | PARS Retirement | - | - | - |
| 10121000 | PERS Retirement | 457 | - | - |
| 10124000 | Worker's Comp | - | - | - |
| 10125000 | Unemployment | 33 | - | 58 |
| | **TOTAL SALARIES & BENEFITS** | **$8,480** | **$4,494** | **$16,141** |
| **G/L CODE** | **SERVICES & SUPPLIES - 2852** | | | |
| 20285200 | FEC Little League | $3,500 | $6,432 | $3,500 |
| 20285200 | Youth Soccer/Futsol | - | - | |
| | **TOTAL SERVICES & SUPPLIES** | **$3,500** | **$6,432** | **$3,500** |
| | **IMPACT TO GENERAL FUND** | **($4,980)** | **($6,018)** | **($13,641)** |

10111000 Staffing: 1 Part-Time Supervisor total of 1,040 hrs., with 520 hours.

## Fulton-El 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

| | | BUDGET FY 25-26 | ACTUAL FY 25-26 | FINAL BUDGET FY 26-27 |
|---|---|---|---|---|
| **COST CENTER** | **REVENUE** | | | |
| 9349342344 | Adult Soccer/Futsol - 3404 | $0 | $0 | $0 |
| 9349342345 | Adult Softball - 3405 | 15,750 | 22,450 | 23,573 |
| 9349342243 | Athletic Field Rental - 2403 | 45,900 | 46,769 | 51,445 |
| 9349342346 | Used Softball Sales - 3444 | 60 | - | - |
| | **TOTAL REVENUE** | **$61,710** | **$69,219** | **$75,018** |
| **G/L CODE** | **SALARIES & BENEFITS** | | | |
| 10111000 | Full-Time Salaries* | $4,844 | $10,590 | $0 |
| 10111000 | Part- Time Salaries | 10,481 | 3,071 | 14,940 |
| 10122000 | Social Security/Medicare | 522 | 1,495 | 1,143 |
| 10123000 | Group Insurance / LT | 5,439 | 5,565 | - |
| 10121000 | PARS Retirement | 393 | 115 | - |
| 10121000 | PERS Retirement | 609 | 1,295 | - |
| 10125000 | Unemployment | 157 | 40 | 58 |
| | **TOTAL SALARIES & BENEFITS** | **$22,445** | **$22,171** | **$16,141** |
| **G/L CODE** | **SERVICES & SUPPLIES - 2852** | | | |
| 20285200 | Adult Soccer/Futsol | $100 | $0 | $0 |
| 20285200 | Adult Softball | 12,440 | 1,726 | 12,440 |
| 20285200 | Basketball | 500 | - | - |
| 20285200 | Athletic Field Rental | 1,700 | 13,945 | 3,769 |
| | **TOTAL SERVICES & SUPPLIES** | **$14,740** | **$15,671** | **$16,209** |
| | **IMPACT TO GENERAL FUND** | **$24,525** | **$31,377** | **$42,668** |

10111000 Staffing: 1 Part-Time Supervisor total of 1,040 hrs., with 520 hours.

**Fulton-El 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.

| | | BUDGET FY 25-26 | ACTUAL FY 25-26 | FINAL BUDGET FY 26-27 |
|---|---|---|---|---|
| **COST CENTER** | **REVENUE** | | | |
| 9349342351 | Pool Rentals - 3501 | $18,000 | $15,249 | $18,000 |
| 9349342353 | Swim Team - 3503 | 50,000 | 49,013 | 55,000 |
| 9349342357 | Lifeguard Training Class - 3507 | 2,000 | - | 2,000 |
| 9349342355 | Dive In Movies - 3525 | - | 690 | 200 |
| 9349342352 | Swim Lessons - 3530 | 25,000 | 15,923 | 25,500 |
| 9349342354 | Public Swim - 3551 | 7,000 | 8,632 | 9,200 |
| 9349342869 | Red Cross Classes - 3694 | 900 | 3,185 | 900 |
| | **TOTAL REVENUE** | **$102,900** | **$92,692** | **$110,800** |
| **G/L CODE** | **SALARIES & BENEFITS** | | | |
| 10111000 | Full-Time Salaries | $38,305 | $27,361 | $67,307 |
| 10111000 | Part- Time Salaries | 113,810 | 93,631 | 81,081 |
| 10122000 | Social Security/Medicare | 4,580 | 4,489 | 6,325 |
| 10123000 | Group Insurance / LT | 7,932 | 9,351 | 28,758 |
| 10121000 | PARS Retirement | 4,268 | 3,511 | 3,041 |
| 10121000 | PERS Retirement | 3,049 | 1,089 | 5,385 |
| 10125000 | Unemployment | 1,539 | 1,358 | 1,455 |
| | **TOTAL SALARIES & BENEFITS** | **$173,483** | **$140,790** | **$193,351** |
| **G/L CODE** | **SERVICES & SUPPLIES - 2852** | | | |
| 20285200 | Pool Rentals | $1,000 | $2,381 | $2,000 |
| 20285200 | Swim Team | 1,500 | 5,109 | 1,500 |
| 20285200 | Lifeguard Training Class | 800 | 1,073 | 1,000 |
| 20285200 | Dive In Movies | - | 111 | 700 |
| 20285200 | Swim Lessons | 1,000 | 52 | - |
| 20285200 | Cottage Pool/Passes | 300 | 2,483 | 300 |
| 20285200 | Inservice/Training | 1,200 | 658 | 1,200 |
| 20285200 | Pool Staff uniforms | 1,000 | 9,413 | 6,000 |
| 20285200 | Red Cross Classes | 900 | 4,580 | 4,500 |
| | **TOTAL SERVICES & SUPPLIES** | **$7,700** | **$25,860** | **$17,200** |
| | **IMPACT TO GENERAL FUND** | **($78,283)** | **($73,958)** | **($99,751)** |

10111000 Staffing: Aquatics Manager @ 100%. PT Seasonal Staff @ 4,215 hrs or 2.03 FTE's.

**Note:** Additioinal Program Costs are reflected on Fund 396A Program 4500, such as Chemicals & etc.

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

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

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

| | | BUDGET FY 25-26 | ACTUAL FY 25-26 | FINAL BUDGET FY 26-27 |
|---|---|---|---|---|
| **COST CENTER** | **REVENUE** | | | |
| 9349342368 | Yoga - 3677 | $900 | $653 | $750 |
| | **TOTAL REVENUE** | **$900** | **$653** | **$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 | $475 | $125 |
| | **TOTAL SERVICES & SUPPLIES** | **$125** | **$475** | **$125** |
| | **IMPACT TO GENERAL FUND** | **($22,978)** | **($14,716)** | **$625** |

## Fulton-El 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.

| | | BUDGET FY 25-26 | ACTUAL FY 25-26 | FINAL BUDGET FY 26-27 |
|---|---|---|---|---|
| **COST CENTER** | **REVENUE** | | | |
| 9349342373 | Spring Event - 3703 | $1,250 | 9,759 | $1,250 |
| 9349342375 | Fishing Derby/Clinics - 3705 | 925 | 1,552 | 1,552 |
| 9349342376 | Friends of FEC Fundraisers - 3706 | 5,200 | 13,346 | 5,000 |
| 9349342371 | Creepy Crawly Halloween - 3714 | 500 | 500 | 500 |
| 9349342374 | Community Yard Sale - 3715 | 1,250 | 767 | 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** | **$26,013** | **$11,402** |
| **G/L CODE** | **SALARIES & BENEFITS** | | | |
| 10111000 | Part- Time Salaries | $7,435 | $1,244 | $3,916 |
| 10122000 | Social Security/Medicare | 108 | - | 57 |
| 10121000 | PARS Retirement | 279 | - | 147 |
| 10125000 | Unemployment | 73 | - | 65 |
| | **TOTAL SALARIES & BENEFITS** | **$7,895** | **$1,244** | **$4,184** |
| **G/L CODE** | **SERVICES & SUPPLIES - 2852** | | | |
| 20285200 | Spring Event | $1,200 | $9,195 | $1,200 |
| 20285200 | Fishing Derby/Clinics | 795 | 1,097 | 1,097 |
| 20285200 | Friends of FEC Fundraisers | 1,245 | 10,459 | 5,343 |
| 20285200 | Creepy Crawly Halloween | 11,500 | 7,739 | 8,500 |
| 20285200 | Community Yard Sale | 150 | 118 | 150 |
| 20285200 | Breakfast with Santa | 790 | - | - |
| 20285200 | Festival of Lights/Tree Lighting | 600 | 523 | 600 |
| 20285200 | Fourth of July Pool Party | 275 | 75 | 275 |
| 20285200 | E-Waste | 100 | 87 | 100 |
| 20285200 | Theater Events | 1,060 | - | 1,060 |
| | **TOTAL SERVICES & SUPPLIES** | **$17,715** | **$29,293** | **18,326** |
| | **IMPACT TO GENERAL FUND** | **($13,410)** | **($4,525)** | **($11,108)** |

10111000 Staffing: 2 Part-Time Event Staff for a total of @ 200 hrs.

## Fulton-El 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.

| | | BUDGET FY 25-26 | ACTUAL FY 25-26 | FINAL BUDGET FY 26-27 |
|---|---|---|---|---|
| **COST CENTER** | **REVENUE** | | | |
| 9349342383 | Cottage Senior Club - 3803 | $350 | $519 | $500 |
| 9349342382 | Teen Activities - 3820 | - | - | - |
| | **TOTAL REVENUE** | **$350** | **$519** | **$500** |
| **G/L CODE** | **SALARIES & BENEFITS** | | | |
| 10111000 | Full-Time Salaries* | $15,681 | $15,888 | $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** | **$19,599** | **$15,888** | **$7,846** |
| **G/L CODE** | **SERVICES & SUPPLIES - 2852** | | | |
| 20285200 | Services & Supplies | $250 | $453 | $250 |
| | **TOTAL SERVICES & SUPPLIES** | **$250** | **$453** | **$250** |
| | **IMPACT TO GENERAL FUND** | **($19,499)** | **($15,822)** | **($7,596)** |

10111000 Staffing: RR @ 10%.

## Fulton-El 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.

| | | BUDGET FY 25-26 | ACTUAL FY 25-26 | FINAL BUDGET FY 26-27 |
|---|---|---|---|---|
| **COST CENTER** | **REVENUE** | | | |
| 9349342390 | Brochure - 3903 | $2,500 | $0 | $0 |
| | **TOTAL REVENUE** | **$2,500** | **$0** | **$0** |
| **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** | **$23,753** | **$14,895** | **$31,383** |
| **G/L CODE** | **SERVICES & SUPPLIES** | | | |
| 20200500 | Advertising | $31,500 | $47,479 | $5,000 |
| 20208100 | Postage - 3904 | 5,460 | - | 12,000 |
| 20208500 | Printing Services - 3903 | 12,000 | 2,424 | 15,000 |
| 20285200 | Recreation Supplies | 2,230 | 829 | 500 |
| | **TOTAL SERVICES & SUPPLIES** | **$51,190** | **$50,732** | **$32,500** |
| | **IMPACT TO GENERAL FUND** | **($72,443)** | **($65,627)** | **($63,883)** |

10111000 Staffing: JD @ 40%.
20200500

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

## Fulton-El 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 | ACTUAL FY 25-26 | FINAL BUDGET FY 26-27 |
|---|---|---|---|---|
| 10111000 | Full-Time Salaries* | $207,873 | $205,831 | $208,402 |
| 10111000 | Part- Time Salaries | - | 1,796 | - |
| 10122000 | Social Security/Medicare | 15,902 | 15,244 | 16,543 |
| 10123000 | Group Insurance / LT | 64,529 | 21,942 | 80,155 |
| 10121000 | PARS Retirement | - | 67 | - |
| 10121000 | PERS Retirement | 16,715 | 19,654 | 17,300 |
| 10125000 | Unemployment | 414 | 484 | 347 |
| | **TOTALSALARIES & BENEFITS** | **$305,433** | **$265,019** | **322,747** |

| G/L CODE | SERVICES & SUPPLIES | BUDGET FY 25-26 | ACTUAL FY 25-26 | FINAL BUDGET FY 26-27 |
|---|---|---|---|---|
| 20202900 | Business Meeting Expense | $100 | $0 | $100 |
| 20203100 | Business Travel | 3,000 | 368 | - |
| 20203500 | Certfication & Training | - | - | 4,600 |
| 20206100 | Memberships | 500 | 870 | - |
| 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 & Irrigation Services | - | - | - |
| 20216800 | Plumbing & Irrigation Supplies | - | - | - |
| 20219700 | Telephone | - | 837 | - |
| 20220500 | Automotive Maint. Service | - | - | - |
| 20223600 | Fuel and Lubricants | | | 12,000 |
| 20231400 | Personal Safety Equipment | - | - | - |
| 20259100 | Professional Services** | - | 4,126 | - |
| 20285200 | Recreation Supplies | - | 53 | - |
| | **TOTAL SERVICES & SUPPLIES** | **$3,600** | **$6,254** | **$16,700** |
| | **IMPACT TO GENERAL FUND** | **($309,033)** | **($271,273)** | **($339,447)** |

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-El 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 | ACTUAL FY 25-26 | FINAL BUDGET FY 26-27 |
|---|---|---|---|---|
| 10111000 | Full-Time Salaries* | $39,899 | $40,110 | $32,673 |
| 10122000 | Social Security/Medicare | 3,052 | 3,673 | 3,799 |
| 10123000 | Group Insurance / LT | 8,981 | 13,355 | 14,379 |
| 10121000 | PERS Retirement | 3,176 | 3,856 | 3,972 |
| 10125000 | Unemployment | 78 | 112 | 116 |
| | **TOTAL SALARIES & BENEFITS** | **$55,186** | **$61,105** | **$54,938** |
| **G/L CODE** | **SERVICES & SUPPLIES** | | | |
| 20211100 | Building Maintenance Services | $5,000 | $5,334 | $6,000 |
| 20211200 | Building Maintenance Supplies | - | - | - |
| 20213100 | Electrical Maintenance Services | - | - | - |
| 20213200 | Electrical Maintenance Supplies | - | - | - |
| 20215100 | Mechanical Systems Maint. Services | - | - | 6,750 |
| 20215200 | Mechanical Systems Maint. Supplies | - | - | - |
| 20216700 | Plumbing & Irrigation Services | - | - | - |
| 20216800 | Plumbing & Irrigation Supplies | - | - | - |
| 20222600 | Hardware and Tools | 150 | - | 150 |
| 20227500 | Rent/Leases Equipment | - | - | - |
| 20232200 | Custodial Supplies | 16,500 | 13,143 | 13,000 |
| 20259100 | Other Professional Service | 5,000 | 2,423 | 22,220 |
| 20289800 | Other Operating Expenses - Supplies | 200 | 118 | 200 |
| 20289900 | Other Operating Expenses - Services | - | 915 | - |
| | **TOTAL SERVICES & SUPPLIES** | **$26,850** | **$21,933** | **$48,320** |
| | **IMPACT TO GENERAL FUND** | **($82,036)** | **($83,038)** | **($103,258)** |

10111000 Staffing: MJ @ 50%, & DP @ 10%.
20215100 HVAC Contract.
20259100 Other Prof. Service - Includes Bldg Alarm and Nelson Cleaning Custodial Contract of $16,200.

## Fulton-El 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 encforcements and fire departments, to ensure comprehensive safety and security services.

| G/L CODE | SALARIES & BENEFITS | BUDGET FY 25-26 | ACTUAL FY 25-26 | FINAL BUDGET FY 26-27 |
|---|---|---|---|---|
| 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** | **$10,561** | **$14,634** | **$0** |
| 20211100 | Building Maintenance Services | $0 | $1,804 | $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 | - | 36,593 | - |
| 20259100 | Other Pro. Svs | 113,000 | 95,154 | 130,000 |
| 20289900 | Other Operating Expense Services | - | 369 | - |
| | **TOTAL SERVICES & SUPPLIES** | **$113,000** | **$133,920** | **$130,000** |
| | **IMPACT TO GENERAL FUND** | **($123,561)** | **($148,555)** | **($130,000)** |

10111000 Staffing: Part-Time Director of Park Safety in FY 25/26.
20259100 Other Pro. Svs - Contracts with Sac. Sheriff Off Duty Program & Trident Armed Security.

**General Fund 342A**
**Revenues and Assets:  7000**

## Fulton-El Camino Recreation and Park District
## Operating Budget - FY 2024/2025

### Unit 1600 - Deposits with Others (Trust Account 342B)

PROGRAM DESCRIPTION: This account consists of funds received the settlement of the CRDEB retirement plan. These funds belong to CRDEB plan participants and will be distributed per the instructions of the individual plan members. These funds are held in trust by the District on behalf of the plan members, and are not a District asset.

| Fiscal Year | Beginning Balance | CRDEB Deposits | Interest | CRDEB Payments | Ending Balance |
|---|---|---|---|---|---|
| 2009/2010 | $0 | $74,529 | $0 | $0 | $74,529 |
| 2010/2011 | 74,529 | - | - | 41,023 | 33,506 |
| 2011/2012 | 33,506 | - | - | 287 | 33,220 |
| 2012/2013 | 33,220 | - | - | 328 | 32,891 |
| 2013/2014 | 32,891 | - | - | | 32,891 |
| 2014/2015 | 32,891 | - | - | 1,575 | 31,317 |
| 2015/2016 | 31,317 | - | - | 63 | 31,254 |
| 2016/2017 | 31,254 | - | - | 4,313 | 26,941 |
| 2017/2018 | 26,941 | - | 469 | - | 27,410 |
| 2018/2019 | 27,410 | - | 340 | - | 27,750 |
| 2019/2020 | 27,750 | - | 513 | - | 28,263 |
| 2020/2021 | 28,263 | - | 186 | - | 28,449 |
| 2021/2022 | 28,449 | - | 181 | - | 28,630 |
| 2022/2023 | 28,630 | - | (148) | - | 28,482 |
| 2023/2024 | 28,482 | - | 1,220 | - | 29,702 |
| 2024/2025 | 29,702 | - | 1,264 | - | 30,966 |
| 2025/2026 | 30,966 | - | 1,183 | - | 32,149 |
| **2026/2027** | **$32,149** | - | | - | **$32,149** |

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

### Unit 7300 - Reserve Balance

PROGRAM DESCRIPTION: The Reserve Fund exists in keeping with sound accounting principles of public fund management to minimize adverse annual budgetary impacts from anticipated and unanticipated District expenses.

By Board approved policy, this fund has been established for the orderly and timely maintenance of the District facilities to meet future demand and to maintain and/or improve the District's existing level of facility quality as well as to provide funds for the future acquisition of park lands when available and facilities as identified in the Master Plan, and to ensure cash resources are available to fund daily administration, operations and maintenance of the District without the use of “Dry Period Financing” from the County of Sacramento*

NOTABLE CHANGES: We have reduced the reserve by the amount the District paid out in 2012-2013 to employees that participated in the CRDEB plan. As the funds are disbursed, they will reduce this reserve account dollar for dollar. There is an additional $30,128 still held in reserve that may be disbursed. We have increased the reserve by an additional $6,135 for a total of $36,810 towards the liability deductible to $50,000. These additional reserves are paid by premium savings with the increased deductible.

| FISCAL YEAR | INCREASE (DECREASE) | BALANCE |
|---|---|---|
| 2007-2008 | $27,334 | $674,314 |
| 2008/2009 | 10,398 | 684,712 |
| 2009-2010 | (298,525) | 386,187 |
| 2010/2011 | (197,216) | 188,971 |
| 2011/2012 | 56,173 | 245,144 |
| 2012/2013 | 187,722 | 432,866 |
| 2013/2014 | 55,451 | 488,317 |
| 2014/2015 | 53,312 | 541,629 |
| 2015/2016 | 79,918 | 621,547 |
| 2016/2017 | (247,855) | 373,692 |
| 2017/2018 | 127,431 | 501,124 |
| 2018/2019 | 248,290 | 749,414 |
| 2019/2020 | (318,954) | 430,459 |
| 2020/2021 | (156,379) | 274,080 |
| 2021/2022 | 602,762 | 876,842 |
| 2022/2023 | (186,797) | 690,045 |
| 2023/2024 | 51,559 | 741,604 |
| 2024/2025 | (803,542) | (61,937) |
| 2025/2026 | 173,149 | 111,212 |
| **2026/2027** | **$37,118** | **$148,330** |

**Source of Funding:**

| | |
|---|---|
| FY 25/26 Reserve Balance | **$111,212** |
| CRDEB Remaining Obligation Reserve | (32,149) |
| Liability Self-Funded Deductible Reserve | (50,000) |
| Land Acquisition Reserve | - |
| Capital Replacement/Acquisition Reserve Fund | - |
| **Undesignated Reserve *** | **29,062** |

***** By Board approved policy: Capital Reserve Funds in excess of the current Fiscal Year budget needs may serve as all or part of the Operating Reserve Fund necessary to prevent the need for “Dry Period Financing”.

# Fulton-El Camino Recreation and Park District
# Operating Budget - FY 2025/2026

### Unit 6400 - In Lieu (Trust Account 088J)

PROGRAM DESCRIPTION: This account consists of funds received from the issuance of building permits and in-lieu funds from developers. The General Manager may allocate these funds in conjunction with budgeted land and building improvements.

| Fiscal Year | Beginning Balance | Lieu Fees | Interest | Transfers | Notes | Ending Balance |
|---|---|---|---|---|---|---|
| 2002/2003 | $7,590 | $0 | $150 | ($7,500) | | $240 |
| 2003/2004 | 240 | - | 4 | - | | 244 |
| 2004/2005 | 17,524 | - | 182 | - | | 17,706 |
| 2005/2006 | 17,706 | - | 204 | - | | 17,910 |
| 2006/2007 | 17,910 | - | 557 | - | | 18,467 |
| 2007/2008 | 18,467 | 60,581 | 3,146 | (72,000) | * | 10,194 |
| 2008/2009 | 10,194 | | 3,386 | 72,000 | ** | 87,706 |
| 2009/2010 | 87,706 | 3,800 | 557 | (84,000) | *** | 8,063 |
| 2010/2011 | 8,063 | 2,117 | 93 | - | | 10,273 |
| 2011/2012 | 10,273 | 68,545 | 28 | (78,818) | **** | 28 |
| 2012/2013 | 28 | - | - | - | | 28 |
| 2013/2014 | 28 | - | 1 | - | | 29 |
| 2014/2015 | 29 | - | - | - | | 29 |
| 2015/2016 | 29 | - | - | - | | 29 |
| 2016/2017 | 29 | 78 | 1 | - | | 108 |
| 2017/2018 | 108 | - | 1 | - | | 109 |
| 2018/2019 | 230 | - | 3 | - | | 233 |
| 2019/2020 | 233 | - | 35 | - | | 269 |
| 2020/2021 | 269 | - | 35 | - | | 304 |
| 2021/2022 | 304 | - | - | (10) | | 294 |
| 2022/2023 | 294 | - | 79 | - | | 373 |
| 2023/2024 | 373 | - | - | - | | 373 |
| 2024/2025 | 373 | - | - | - | | 373 |
| 2025/2026 | 373 | - | 71 | - | | 444 |
| **2026/2027** | **$444** | **$0** | **$0** | **$0** | | **$444** |

* Transferred to Maintenance and Improvement Budget
** Transfer was budgeted but, due to change in funding, was not made
*** Transferred to Landscape and Lighting Assessment District Budget
**** Transferred to General Fund for Land Purchase

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

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

Fund 342A

| 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 | Park Safety 4400 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1000 | FT & PT Salaries | $940,131 | $10,000 | $130,000 | $202,710 | $91,060 | $43,873 | $14,940 | $14,940 | $148,388 | $0 | $3,916 | $7,846 | $31,383 | $208,402 | $32,673 | $0 |
| | Unfunded Pen. Liab. & Retire Hlth | 334,689 | - | - | 334,689 | - | - | - | - | - | - | - | - | - | - | - | - |
| | Additives | 453,065 | 765 | 38,715 | 175,158 | 52,254 | 1,930 | 1,201 | 1,201 | 44,963 | 0 | 268 | 0 | 0 | 114,344 | 22,266 | 0 |
| *SALARY TOTAL* | | $1,727,885 | $10,765 | $168,715 | $712,557 | $143,314 | $45,804 | $16,141 | $16,141 | $193,351 | $0 | $4,184 | $7,846 | $31,383 | $322,747 | $54,938 | $0 |
| 2005 | Advertising/Legal Notice | 5,000 | | | 0 | | | | | | | | | 5,000 | | | |
| 2029 | Business Meeting Exp. | 550 | 0 | 450 | 0 | | | | | | | | | | 100 | | |
| 2031 | Business Travel | 3,037 | | 1,937 | 1,100 | | | | | | | | | | 0 | | 0 |
| 2035 | Certification/Training | 7,100 | | 1,000 | 1,500 | | | | | | | | | | 4,600 | | 0 |
| 2038 | Employee Recognition | 3,600 | | 3,600 | | | | | | | | | | | | | |
| 2051 | Insurance | 74,967 | | | 72,467 | 2,500 | | | | | | | | | | | 0 |
| 2061 | Memberships | 13,384 | 0 | 13,000 | | 384 | | | | | | | | | 0 | | 0 |
| 2076 | Office Supplies | 6,000 | | | 6,000 | | | | | | | | | | | | |
| 2081 | Postage | 12,750 | | | 750 | | | | | | | | | 12,000 | | | |
| 2085 | Printing-Commercial | 15,600 | | | 600 | | | | | | | | | 15,000 | | | 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 | | |
| 2142 | Land Imp. Main. Serv. | - | | | | | | | | | | | | | | | |
| 2151 | Mechanical Sys. Services | 6,750 | | | | | | | | | | | | | 0 | 6,750 | |
| 2152 | Mechanical Sys. Supplies | 0 | | | | | | | | | | | | | 0 | 0 | |
| 2162 | Painting Supplies | 0 | | | | | | | | | | | | | 0 | | |
| 2167 | Plumbing & Irrigation Services | - | | | | | | | | | | | | | 0 | 0 | |
| 2168 | Plumbing & Irrigation Supplies | 0 | | | | | | | | | | | | | 0 | 0 | |
| 2171 | Rent/Real Estate | 0 | | | | | | | | | | | | | | | 0 |
| 2185 | Permit Fees | 0 | | | | | | | | | | | | | 0 | | |
| 2191 | Electricity | 0 | | | | | | | | | | | | | | | |
| 2192 | Gas | 0 | | | | | | | | | | | | | | | |
| 2193 | Refuse Disposal | 0 | | | | | | | | | | | | | 0 | | |
| 2195 | Sewage Disposal | 0 | | | | | | | | | | | | | 0 | | |
| 2197 | Telephone | 12,120 | | | 12,120 | | | | | | | | | | 0 | | 0 |
| 2198 | Water | 0 | | | | | | | | | | | | | 0 | | |
| 2205 | Automotive Main. Serv. | - | | | | | | | | | | | | | 0 | | 0 |
| 2206 | Automotive Supplies | - | | | | | | | | | | | | | 0 | | 0 |
| 2226 | Expendable Tools | 150 | | | | | | | | | | | | | 0 | 150 | |
| 2236 | Fuel/Lubricants | 12,000 | | | | | | | | | | | | | 12,000 | | 0 |
| 2261 | Office Equip. Main. Serv. | 750 | | | 750 | | | | | | | | | | | | |
| 2275 | Rents/Leases Equipment | 7,361 | | | 7,361 | | | | | | | | | | | 0 | |
| 2291 | Other Equip. Main. Serv. | - | | | | | | | | | | | | | 0 | | 0 |
| 2292 | Other Equip. Main. Supplies | 0 | | | | | | | | | | | | | | | |
| 2314 | Personal Safety Equipment | - | | | | | | | | | | | | | 0 | | 0 |
| 2322 | Custodial Supplies | 13,000 | | | | | | | | | | | | | | 13,000 | |
| 2332 | Food/Catering/Concessions | - | | | | | | | | | | | | | | | |
| 2505 | Acct./Financial Serv. | 20,500 | | | 20,500 | | | | | | | | | | | | |
| 2507 | Property Tax Collection | 21,000 | | | 21,000 | | | | | | | | | | | | |
| 2531 | Legal Services | 25,000 | | | 25,000 | | | | | | | | | | | | 0 |
| 2551 | Planning Services | - | | 0 | | | | | | | | | | | | | |
| 2591 | Other Professional Serv. | 228,255 | | | 76,035 | | | | | | | | | | 0 | 22,220 | 130,000 |
| 2811 | Data Processing Services | 18,050 | | | 18,050 | | | | | | | | | | | | |
| 2813 | BOE Sales Tax Audit | 0 | | | | | | | | | | | | | | | |
| 2817 | Election Services | 24,100 | 24,100 | | | | | | | | | | | | | | |
| 2852 | Recreation Supplies | 61,306 | | | | 1,197 | 4,000 | 3,500 | 16,209 | 17,200 | 125 | 18,326 | 250 | 500 | 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 | | | | | | | | | | | | |
| 2987 | Land Line Charges | - | | | | | | | | | | | | | | | |
| *SERVICE & SUPPLIES TOTAL* | | $623,269 | $24,100 | $19,987 | $282,772 | $9,281 | $4,000 | $3,500 | $16,209 | $17,200 | $125 | $18,326 | $250 | $32,500 | $16,700 | $48,320 | $130,000 |
| | Impv. Other Than Build. | $93,000 | | | | | 93,000 | | | | | | | | | | |
| 4202 | Improvement Buildings | 0 | | | | | | | | | | | | | | | |
| 4303 | Vehicles | 0 | | | | | | | | | | | | | | | |
| 4303 | Equipment | 0 | | | | | | | | | | | | | | | |
| *CAPITAL OUTLAY TOTAL* | | $93,000 | - | - | - | - | 93,000 | - | - | - | - | - | - | - | - | - | - |
| | GRAND TOTAL | $2,444,154 | $34,865 | $188,702 | $995,329 | $152,595 | $142,804 | $19,641 | $32,350 | $210,551 | $125 | $22,510 | $8,096 | $63,883 | $339,447 | $103,258 | $130,000 |

# Fulton-El Camino RPD
## Appendix - Expenditures
## FYE: June 30, 2026
### Fund 342A

| CODE | DESCRIPTION | TOTALS | Board 1100 | General Preliminary 2100 | Bus. & Fin. 2300 | Facility Rentals 2400 | Youth Prog 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 | Park Safety 4400 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1000 | FT & PT Salaries | 895,248 | 9,100 | 118,726 | 196,940 | 84,100 | 39,251 | 4,494 | 13,661 | 120,991 | 14,895 | 1,244 | 15,888 | 14,895 | 207,627 | 40,110 | 13,325 |
| | Additives | 713,217 | 696 | 35,743 | 516,749 | 50,387 | 1,638 | | 8,509 | 19,798 | | | | | 57,391 | 20,996 | 1,310 |
| *SALARY TOTAL* | | 1,608,466 | 9,796 | 154,469 | 713,689 | 134,488 | 40,889 | 4,494 | 22,171 | 140,790 | 14,895 | 1,244 | 15,888 | 14,895 | 265,019 | 61,105 | 14,634 |
| 2005 | Advertising/Legal Notice | 47,479 | | | - | | | | | | | | | 47,479 | | | |
| 2029 | Business Meeting Exp. | 599 | 464 | 135 | | | | | | | | | | | | | |
| 2031 | Business Travel | 1,751 | | | 1,383 | | | | | | | | | | 368 | | |
| 2035 | Education/Training | 6,251 | | 5,077 | 517 | | | | | 658 | | | | | | | |
| 2038 | Employee Recognition | 3,351 | | 3,351 | | | | | | | | | | | | | |
| 2051 | Insurance | 86,685 | | 8 | 84,259 | 2,418 | | | | | | | | | | | - |
| 2061 | Memberships | 14,456 | | 13,266 | | 320 | | | | | | | | | 870 | | |
| 2076 | Office Supplies | 7,123 | | | 7,123 | | | | | | | | | | | | |
| 2081 | Postage | 42 | | | 42 | | | | | | | | | | | | |
| 2085 | Printing-Commercial | 2,424 | | | | | | | | | | | | 2,424 | | | |
| 2103 | Agric./Hort. Services | - | | | | | | | | | | | | | | | |
| 2104 | Agric./Hort. Supplies | - | | | | | | | | | | | | | | | |
| 2111 | Building Main. Services | 7,138 | | | | | | | | | | | | | | 5,334 | 1,804 |
| 2112 | Building Main. Supplies | - | | | | | | | | | | | | | | | |
| 2122 | Chemical Supplies | - | | | | | | | | | | | | | | | |
| 2131 | Electrical Maintenance Services | - | | | | | | | | | | | | | | | |
| 2132 | Electrical Maintenance Supplies | - | | | | | | | | | | | | | | | |
| 2141 | Land Imp. Maintenance | - | | | | | | | | | | | | | | | |
| 2142 | Land Imp. Main. Serv. | - | | | | | | | | | | | | | | | |
| 2151 | Mechanical Sys. Services | - | | | | | | | | | | | | | | | |
| 2152 | Mechanical Sys. Supplies | - | | | | | | | | | | | | | | | |
| 2162 | Painting Supplies | - | | | | | | | | | | | | | - | - | |
| 2167 | Plumbing & Irrigation Services | - | | | | | | | | | | | | | | | |
| 2168 | Plumbing & Irrigation Supplies | - | | | | | | | | | | | | | | | |
| 2171 | Rent/Real Estate | - | | | | | | | | | | | | | - | | - |
| 2185 | Permit Fees | - | | | | | | | | | | | | | | | |
| 2191 | Electricity | - | | | | | | | | | | | | | | | |
| 2192 | Gas | - | | | | | | | | | | | | | | | |
| 2193 | Refuse Disposal | - | | | | | | | | | | | | | | | |
| 2195 | Sewage Disposal | - | | | | | | | | | | | | | | | |
| 2197 | Telephone | 13,869 | | | 13,032 | | | | | | | | | | 837 | - | |
| 2198 | Water | - | | | | | | | | | | | | | | | |
| 2205 | Automotive Main. Serv. | - | | | | | | | | | | | | | | | |
| 2206 | Automotive Supplies | - | | | | | | | | | | | | | | | |
| 2226 | Expendable Tools | - | | | | | | | | | | | | | | | |
| 2236 | Fuel/Lubricants | - | | | | | | | | | | | | | | | |
| 2261 | Office Equip. Main. Serv. | 174 | | | 174 | | | | | | | | | | | | |
| 2275 | Rents/Leases Equipment | 7,361 | | | 7,361 | | | | | | | | | | | | |
| 2291 | Other Equip. Main. Serv. | - | | | | | | | | | | | | | | | |
| 2292 | Other Equip. Main. Supplies | - | | | | | | | | | | | | | | | |
| 2314 | | - | | | | | | | | | | | | | | | |
| 2322 | Custodial Supplies | 13,143 | | | | | | | | | | | | | | 13,143 | |
| 2332 | Food/Catering/Concessions | - | | | | | | | | | | | | | | | |
| 2505 | Acct./Financial Serv. | 15,500 | | | 15,500 | | | | | | | | | | | | |
| 2507 | Property Tax Collection | 30,804 | | | 30,804 | | | | | | | | | | | | |
| 2531 | Legal Services | 92,001 | | | 55,407 | | | | | | | | | | | | 36,593 |
| 2551 | Planning Services | 26,379 | | 1,379 | 25,000 | | | | | | | | | | | | |
| 2591 | Other Professional Serv. | 144,633 | | | 42,930 | | | | | | | | | | 4,126 | 2,423 | 95,154 |
| 2811 | Data Processing Services | 18,050 | | | 18,050 | | | | | | | | | | | | |
| 2817 | Election Services | - | | | | | | | | | | | | | | | |
| 2852 | Recreation Supplies | 87,975 | | | 107 | 3,004 | 6,508 | 6,432 | 15,671 | 25,202 | 475 | 29,293 | 453 | 829 | | | - |
| 2898 | Other Oper. Exp. Sup. | 15,885 | | | 13,113 | 2,232 | | | | | | | | | 53 | 118 | 369 |
| 2899 | Other Oper. Exp. Serv. | 5,771 | | | 1,042 | 3,815 | | | | | | | | | | 915 | |
| 2915 | Compass Costs (Payroll) | - | | | | | | | | | | | | | | | |
| 2987 | Land Line Charges | - | | | | | | | | | | | | | | | |
| *SERVICE & SUPPLIES TOTAL* | | 648,843 | 464 | 23,215 | 315,843 | 11,789 | 6,508 | 6,432 | 15,671 | 25,860 | 475 | 29,293 | 453 | 50,732 | 6,254 | 21,933 | 133,920 |
| **GRAND TOTAL** | | 2,257,309 | 10,261 | 177,684 | 1,029,532 | 146,277 | 47,398 | 10,927 | 37,842 | 166,650 | 15,369 | 30,538 | 16,341 | 65,627 | 271,273 | 83,038 | 148,555 |

**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<br>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 |
| 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<br>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 | $17.40 | $17.84 | $18.28 | $18.74 | $19.21 |
| 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 |
| Manager | 30.82 | 32.36 | 33.98 | 35.68 | 37.46 |
| Superintendent / Director | 37.72 | 39.60 | 41.59 | 43.67 | 45.85 |

## Fulton-El 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%)<br>Employee: 7.65% same as above. |
| 2. Workers Compensation | MC | Office: 0.37% of payroll<br>Recreation: 1.59% of payroll<br>Parks 16.06% of payroll |
| 3. Unemployment Insurance | MC | 6% of base pay (Maximum of the first $7,000) |

4. Med/Hospital Plan Avg — FB
Increase of 8.15% from 25/26

| EE Only | EE + Dep, | Family |
|---|---|---|
| $1,345.90 | $2,692.04 | $3,499.95 |

5. Dental Plan (Delta Dental) — FB
DD - 0% increase from 26/27

| EE Only | EE + Dep, | Family |
|---|---|---|
| $49.23 | $105.52 | $162.29 |

6. Vision Plan (Vision Service Plan) — FB
VSP - 0% increase from 26/27

| EE Only | EE + Dep, | Family |
|---|---|---|
| $11.40 | $16.50 | $29.50 |

7. PERS — MC

| Plan | Employee | Employer |
|---|---|---|
| Tier 2 | 7.00% | 10.18% |
| PEPRA | 7.75% | 7.93% |

| Additive | Type | Description |
|---|---|---|
| 7. Sick Leave | FB | 1.25 Days per month (Cash Payback of 21 Days) |
| 8. Vacation | FB | Years: 0 - 3 = 1 day per month (12/year)<br>Years: 4 - 9 = 1 and 5/12 days per month (17/year)<br>Years: 10 + = 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) |

11. Salary / Wage Increases:

| | FYE 23 | FYE 24 | FYE 25 | FYE 26 | FYE 27 |
|---|---|---|---|---|---|
| Cost of Living Adjustment (COLA) | 3% | 3% | 0% | 2% | 2.5% |
| Salary / Wage Step Increase | 0% | 0% | 5% | 0% | 0% |

# Fulton-El Camino Recreation and Park District
## Landscape Lighting District

## Special Assessment #1 - Fund 396A
## 2026/2027 Final Operating 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)***

| | Actual FY 22/23 | Actual FY 23/24 | Actual FY 24/25 | Actual FY 25/26 | Final Budget FY 26/27 |
|---|---|---|---|---|---|
| **INCOME** | | | | | |
| **Taxation:** | | | | | |
| Assessment #1 | $437,938 | $451,955 | $466,287 | $485,096 | $494,313 |
| Bond Proceeds / Reimb. | - | - | - | $22,539 | - |
| **Earned Income:** | | | | | |
| All Non-Tax Revenues * | 82,745 | 84,952 | $60,922 | $46,241 | $60,129 |
| **Total Operating Income** | **$520,683** | **$536,907** | **$527,209** | **$553,876** | **$554,442** |
| **EXPENSES** | | | | | |
| **Operating Expenses:** | | | | | |
| Salaries and Employee Benefits | $117,904 | $91,997 | $44,633 | $50,608 | $76,175 |
| Services and Supplies | 444,880 | 419,659 | 466,571 | 530,220 | 474,795 |
| Loan Redemption | - | - | - | - | - |
| **Total Operating Expenses** | **$562,784** | **$511,656** | **$511,204** | **$580,828** | **$550,971** |
| **NET INCOME (LOSS) FROM OPERATIONS** | **($42,100)** | **$25,251** | **$16,005** | **($26,952)** | **$3,471** |
| **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** | **($26,952)** | **$3,471** |
| BEGINNING RESERVE BALANCE | 51,428 | 9,328 | 24,932 | 40,937 | 13,985 |
| **ENDING RESERVE BALANCE *** | **$9,328** | **$24,932** | **$40,937** | **$13,985** | **$17,456** |

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

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

| REVENUE | | Budget 2025/2026 | Actual 2025/2026 | Final Budget 2026/2027 |
|---|---|---|---|---|
| ***Assessment Revenue*** | | | | |
| PM & RI District Assessment #1 | 9603 | $474,680 | $485,096 | $494,313 |
| Measure Q Proceeds / Reimb. | | 23,025 | 22,539 | - |
| **Total Assessment Related Revenue** | | **$497,705** | **$507,635** | **$494,313** |
| **Other Revenue** | | | | |
| Other Misc. | 9790 | $0 | $5,941 | $13,332 |
| Edison Rental Properties Income | 9429 | - | - | - |
| Interest Income (Expense) * | 9410 | - | (4,268) | - |
| Water Resale | 9708 | 50,668 | 44,569 | 46,797 |
| In Lieu Fees Transfer | 9529 | - | - | - |
| Contingency Fund Transfer | 7901 | - | - | - |
| Insurance Proceeds | 9569 | - | - | - |
| Pool Rental | 9646 | - | - | - |
| **Total Other Revenue** | | **$50,668** | **$46,241** | **$60,129** |
| **TOTAL Revenue** | | **$548,373** | **$553,876** | **$554,442** |

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

## EXPENDITURES*

| | | Budget 2025/2026 | Actual 2025/2026 | Final Budget 2026/2027 |
|---|---|---|---|---|
| 2300 | Administration - Assessment District | $11,200 | $9,008 | $11,200 |
| 4200 | Maintenance and Operation | 470,117 | 491,081 | 467,625 |
| 4500 | Pool Operation and Maintenance | 63,300 | 72,742 | 68,000 |
| 4600 | 2332 Edison Expenses | 2,650 | 7,997 | 4,145 |
| 5200 | Loan Redemption/Energy Improvements | - | - | - |
| 5200 | Capital Expenditures - Grants | | | |
| 5200 | Capital Expenditures | - | - | - |
| | **TOTAL EXPENDITURES** | $547,267 | $580,828 | $550,971 |
| 7200 | Loan Payment | - | - | - |
| 7300 | Bond Reserve | - | - | - |
| | **TOTAL*** | **$547,267** | **$580,828** | **$550,971** |

*See Appendix B for detailed expenditures and sources.

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

**Fulton-El 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-El Camino Assessment District #1

| | | BUDGET FY 25-26 | ACTUAL FY 25-26 | FINAL BUDGET FY 26-27 |
|---|---|---|---|---|
| **COST CENTER** | **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** | | | |
| 20200500 | Advertising/Legal Notices | $500 | $995 | $1,200 |
| 20205100 | Insurance/Liability | - | - | - |
| 20250700 | Property Tax Collection | - | - | - |
| 20255100 | Planning Services | - | - | - |
| 20259100 | Other Professional Service (SCI)* | 8,000 | 8,013 | 10,000 |
| | **TOTAL SERVICES & SUPPLIES** | **$8,500** | **$9,008** | **$11,200** |
| | **IMPACT TO ASSESSMENT FUND** | **($8,500)** | **($9,008)** | **($11,200)** |

20259100 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.

| | | BUDGET FY 25-26 | ACTUAL FY 25-26 | FINAL BUDGET FY 26-27 |
|---|---|---|---|---|
| **COST CENTER** | **REVENUE** | | | |
| 9399396420 | San Juan Water | $50,168 | $44,569 | $46,797 |
| 9399396420 | Water Donations for Pond | 500 | - | - |
| | **TOTAL REVENUE** | **$50,668** | **$44,569** | **$46,797** |
| **G/L CODE** | **SALARIES & BENEFITS** | | | |
| 10111000 | Full-Time Salaries | $0 | $0 | $26,064 |
| 10111000 | Part- Time Salaries | 41,413 | 47,966 | 47,195 |
| 10122000 | Social Security/Medicare | 601 | 1,264 | 684 |
| 10123000 | Group Insurance / LT | - | - | - |
| 10121000 | PARS Retirement | 1,553 | 982 | 1,770 |
| 10121000 | PERS Retirement | - | - | - |
| 10125000 | Unemployment | 350 | 396 | 462 |
| | **TOTAL SALARIES & BENEFITS** | **$43,917** | **$50,608** | **$76,175** |
| **G/L CODE** | **SERVICES & SUPPLIES** | | | |
| 20203500 | Education/Training | $0 | $388 | $0 |
| 20210300 | Agriculture/Horticulture Services | - | - | - |
| 20210400 | Agriculture/Horticulture Supplies | - | - | - |
| 20213100 | Electrical Maintenance Services | - | - | - |
| 20213200 | Electrical Maintenance Supplies | - | - | - |
| 20214100 | Land Improvement Maint. Services | 37,500 | 30,605 | - |
| 20214200 | Land Improvement Maint. Supplies | - | - | - |
| 20215100 | Mechanical System Service | - | - | - |
| 20215200 | Mechanical System Supplies | - | 11 | - |
| 20216200 | Painting Supplies | - | - | - |
| 20216700 | Plumbing & Irrigation Services | 2,000 | 1,238 | 4,250 |
| 20216800 | Plumbing & Irrigation Supplies | - | - | 2,500 |
| 20218500 | Permit Fees | 3,000 | 1,707 | 1,250 |
| 20219100 | Electricity | 58,000 | 65,808 | 66,000 |
| 20219200 | Gas | 1,500 | 281 | 750 |
| 20219300 | Refuse Disposal | 33,000 | 26,609 | 30,000 |
| 20219500 | Sewage Disposal | 10,000 | 6,652 | 7,500 |
| 20219800 | Water | 210,000 | 227,564 | 230,000 |
| 20220500 | Automotive Maint. Service | 5,000 | 2,933 | 5,000 |
| 20220600 | Automotive Maint. Supplies | 5,000 | 5,074 | 2,500 |
| 20222600 | Expendable Tools | 4,000 | 2,781 | 3,500 |
| 20223600 | Fuel and Lubricants | 7,500 | 12,457 | - |
| 20227500 | Rent/Lease Equipment | 5,000 | 1,041 | 5,000 |
| 20229100 | Equipment Maintenance Service | 2,500 | 1,043 | 1,250 |
| 20229200 | Equipment Maintenance Supplies | 2,000 | 1,239 | 1,250 |
| 20231400 | Personal Safety Equipment | 7,000 | 7,024 | 7,000 |
| 20232200 | Custodial Supplies | - | - | - |
| 20259100 | Professional Services | 22,800 | 37,502 | 16,200 |
| 20285200 | Recreation Supplies | 400 | 27 | - |
| 20289800 | Other Operating Expenses - Supplies | 2,500 | 3,557 | 5,000 |
| 20289900 | Other Operating Expenses - Services | 7,500 | 4,933 | 2,500 |
| | **TOTAL SERVICES & SUPPLIES** | **$426,200** | **$440,473** | **$391,450** |
| | **IMPACT TO ASSESSMENT FUND** | **($419,449)** | **($446,513)** | **($420,828)** |

| | |
|---|---|
| 10111000 | Staffing: All PT Staff: AG, TG, & WL @100% of total hrs of 2,300; & FT Staff: GP @50% |
| 20214100 | All Emerald Greens Landscape expenses are reflected in Fund 396B in the current budget. |
| 20259100 | Nelson Cleaning. - Custodial Service annual $32,400, allocated 50% to Parks Bathroom, & 50% charged to 342A Buildings Maintenace |

## Fulton-El 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.

| G/L CODE | SALARIES & BENEFITS | BUDGET FY 25-26 | ACTUAL FY 25-26 | FINAL 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** | | | |
| 20203500 | Education/Training | $600 | $537 | $600 |
| 20212200 | Chemicals | 15,000 | 11,141 | 12,000 |
| 20215100 | Mechanical System Service | 1,000 | - | - |
| 20215200 | Mechanical System Supplies | 1,500 | 2,858 | 3,000 |
| 20218500 | Permit Fees | 2,500 | 3,236 | 3,000 |
| 20219100 | Electricity | 22,500 | 23,782 | 22,000 |
| 20219200 | Gas | 9,000 | 18,722 | 20,000 |
| 20231400 | Personal Safety Equipment | 500 | 729 | 500 |
| 20259100 | Professional Services** | 8,700 | 10,338 | 6,900 |
| 20285200 | Recreation Supplies | 1,000 | 744 | - |
| 20289800 | Other Operating Expenses - Supplies | - | 532 | - |
| 20289900 | Other Operating Expenses - Services | 1,000 | 124 | - |
| | **TOTAL SERVICES & SUPPLIES** | **$63,300** | **$72,742** | **$68,000** |
| | **IMPACT TO ASSESSMENT FUND** | **($63,300)** | **($72,742)** | **($68,000)** |

20259100 Professional Services**
Pond Maintenance - Indermill ($575/per month for annual costs $6,900.)

**Fulton-El 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 The Fourplex is in the process of being demolished.

| G/L CODE | SALARIES & BENEFITS | BUDGET FY 25-26 | ACTUAL FY 25-26 | FINAL 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** | | | |
| 20210400 | Agriculture/Horticulture Supplies | $0 | $0 | $0 |
| 20211100 | Building Maintenance Services | - | - | - |
| 20211200 | Building Maintenance Supplies | - | 131 | - |
| 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 | - | 3,804 | - |
| 20219800 | Water | 1,000 | 1,932 | 1,500 |
| 20229100 | Other Equip. Main. Serv. | - | - | - |
| 20250700 | Property Tax Collection | 400 | 288 | 345 |
| 20259100 | Other Prof. Svcs- (Mgmt. Fees)* | - | 545 | 700 |
| 20289800 | Other Operating Expenses - Supplies | - | 1,297 | - |
| 20289900 | Other Operating Expenses - Services | 50 | - | 100 |
| | **TOTAL SERVICES & SUPPLIES** | **2,650** | **7,997** | **4,145** |
| | **IMPACT TO ASSESSMENT FUND** | **($2,650)** | **($7,997)** | **($4,145)** |

## Special Assessment #1 - Fund 396A

**7000**
**Revenue & Assets**

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

**Unit 7300 - Capital Reserve Fund**

PROGRAM DESCRIPTION: The Capital Reserve Fund exist to provide funds for the orderly and timely maintenance of the District facilities to meet future demand and to maintain and/or improve the District's existing level of facility quality.. The Board of Directors by a 3/5 vote allocates these funds as needed.

| FISCAL YEAR | INCREASE (DECREASE) | BALANCE |
|---|---|---|
| 2007-2008 | ($48,304) | $99,990 |
| 2008-2009 | (37,224) | 62,766 |
| 2009-2010 | 27,255 | 90,021 |
| 2010-2011 | 24,139 | 114,160 |
| 2011-2012 | (52,927) | 61,233 |
| 2012-2013 | 32,981 | 94,214 |
| 2013/2014 | 39,188 | 133,402 |
| 2014/2015 | 12,623 | 146,025 |
| 2015/2016 | (25,775) | 120,250 |
| 2016/2017 | 7,502 | 127,752 |
| 2017/2018 | 8,013 | 135,765 |
| 2018/2019 | (53,619) | 82,146 |
| 2019/2020 | (23,693) | 58,453 |
| 2020/2021 | (16,283) | 42,170 |
| 2021/2022 | 9,258 | 51,428 |
| 2022/2023 | (42,100) | 9,328 |
| 2023/2024 | 15,604 | 24,932 |
| 2024/2025 | 16,005 | 40,937 |
| 2025/2026 | (26,952) | 13,985 |
| **2026/2027** | **$3,471** | **$17,456** |

**Source of Funding:**

| | |
|---|---|
| FY 25/26 Capital Reserve Fund Balance | $13,985 |
| **Total** | **$13,985** |

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

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

### Fund 396A

| 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 | 600 | | 0 | 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 | 12,000 | | | 12,000 | | | |
| 2131 | Electrical Maintenance Serv | 0 | | 0 | | 0 | | |
| 2132 | Electrical Maintenance Supl | 0 | | 0 | | 0 | | |
| 2141 | Land Imp. Maintenance Serv | 0 | | 0 | | 0 | | |
| 2142 | Land Imp. Maintenance Supl | 0 | | 0 | | 0 | | |
| 2151 | Mechanical Sys. Services | 0 | | 0 | 0 | 0 | | |
| 2152 | Mechanical Sys. Supplies | 3,000 | | 0 | 3,000 | 0 | | |
| 2162 | Painting Supplies | 0 | | 0 | | 0 | | |
| 2167 | Plumbing & Irrigation Services | 4,250 | | 4,250 | | 0 | | |
| 2168 | Plumbing & Irrigation Supplies | 2,500 | | 2,500 | | 0 | | |
| 2185 | Permit Charges | 4,250 | | 1,250 | 3,000 | | | |
| 2191 | Electricity | 89,500 | | 66,000 | 22,000 | 1,500 | | |
| 2192 | Gas | 20,750 | | 750 | 20,000 | 0 | | |
| 2193 | Refuse Disposal | 30,000 | | 30,000 | 0 | 0 | | |
| 2195 | Sewage Disposal | 7,500 | | 7,500 | | 0 | | |
| 2197 | Telephone | 0 | | | | | | |
| 2198 | Water | 231,500 | | 230,000 | | 1,500 | | |
| 2205 | Automotive Main. Serv. | 5,000 | | 5,000 | | | | |
| 2206 | Automotive Supplies | 2,500 | | 2,500 | | | | |
| 2226 | Expendable Tools | 3,500 | | 3,500 | | | | |
| 2236 | Fuel/Lubricants | 0 | | 0 | | | | |
| 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 Safety Equipment | 7,500 | | 7,000 | 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. | 33,800 | 10,000 | 16,200 | 6,900 | 700 | | |
| 2811 | Data Processing Services | 0 | | | | | | |
| 2813 | BOE Sales Tax Audit | 0 | 0 | | | | | |
| 2819 | Election Services | 0 | | | | | | |
| 2852 | Recreation Supplies | 0 | | 0 | 0 | | | |
| 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* | | 474,795 | 11,200 | 391,450 | 68,000 | 4,145 | 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 |
| GRAND TOTAL | | $550,971 | $11,200 | $467,625 | $68,000 | $4,145 | $0 | $0 |

# Fulton-El Camino RPD
## Appendix - Expenditures
## FYE: June 30, 2026

### Fund 396A

| CODE | DESCRIPTION | TOTALS | Total Fund 396A | General Unassign. | Admin. 2,300 | Maintenance Oper. 4,200 | Pool Maint. 4,500 | Edison Rentals 4,600 | Capital Equip. 5,100 | Capital Imp. 5,200 |
|---|---|---|---|---|---|---|---|---|---|---|
| 1000 | FT & PT Salaries | **47,966** | 47,966 | | | 47,966 | | | | |
| | Additives | **2,642** | 2,642 | | | 2,642 | | | | |
| *SALARY TOTAL* | | 50,608 | 50,608 | - | - | 50,608 | - | - | - | - |
| 2005 | Advertising/Legal Notice | **995** | 995 | | 995 | | | | | |
| 2024 | Subscriptions | **-** | | | | | | | | |
| 2029 | Business Meeting Exp. | **-** | | | | | | | | |
| 2031 | Business Travel | **-** | | | | | | | | |
| 2035 | Education/Training | **925** | 925 | | | 388 | 537 | | | |
| 2038 | Employee Recognition | **-** | | | | | | | | |
| 2051 | Insurance | **-** | | | | | | | | |
| 2061 | Memberships | **-** | | | | | | | | |
| 2076 | Office Supplies | **-** | | | | | | | | |
| 2081 | Postage | **-** | | | | | | | | |
| 2085 | Printing-Commercial | **-** | | | | | | | | |
| 2103 | Agric./Hort. Services | **-** | | | | | | | | |
| 2104 | Agric./Hort. Supplies | **-** | | | | | | | | |
| 2111 | Building Main. Services | **-** | | | | | | | | |
| 2112 | Building Main. Supplies | **131** | 131 | | | | | 131 | | |
| 2122 | Chemical Supplies | **11,141** | 11,141 | | | | 11,141 | | | |
| 2131 | Electrical Maintenance Serv | **-** | | | | | | | | |
| 2132 | Electrical Maintenance Supl | **-** | | | | | | | | |
| 2141 | Land Imp. Maintenance Serv | **30,605** | 30,605 | | | 30,605 | | | | |
| 2142 | Land Imp. Maintenance Supl | **-** | | | | - | | - | | |
| 2151 | Mechanical Sys. Services | **-** | | | | | | | | |
| 2152 | Mechanical Sys. Supplies | **2,869** | 2,869 | | | 11 | 2,858 | | | |
| 2162 | Painting Supplies | **-** | | | | | | | | |
| 2167 | Plumbing & Irrigation Services | **1,238** | 1,238 | | | 1,238 | | | | |
| 2168 | Plumbing & Irrigation Supplies | **-** | | | | | | | | |
| 2185 | Permit Charges | **4,943** | 4,943 | | | 1,707 | 3,236 | | | |
| 2191 | Electricity | **89,591** | 89,591 | | | 65,808 | 23,782 | | | |
| 2192 | Gas | **19,002** | 19,002 | | | 281 | 18,722 | | | |
| 2193 | Refuse Disposal | **26,609** | 26,609 | | | 26,609 | | | | |
| 2195 | Sewage Disposal | **10,456** | 10,456 | | | 6,652 | | 3,804 | | |
| 2197 | Telephone | **-** | | | | | | | | |
| 2198 | Water | **229,496** | 229,496 | | | 227,564 | | 1,932 | | |
| 2205 | Automotive Main. Serv. | **2,933** | 2,933 | | | 2,933 | | | | |
| 2206 | Automotive Supplies | **5,074** | 5,074 | | | 5,074 | | | | |
| 2226 | Expendable Tools | **2,781** | 2,781 | | | 2,781 | | | | |
| 2236 | Fuel/Lubricants | **12,457** | 12,457 | | | 12,457 | | | | |
| 2261 | Office Equip. Main. Serv. | **-** | | | | | | | | |
| 2275 | Rents/Leases Equipment | **1,041** | 1,041 | | | 1,041 | | | | |
| 2291 | Equipment Maint Servies | **1,043** | 1,043 | | | 1,043 | | | | |
| 2292 | Equipment Maint Supplies | **1,239** | 1,239 | | | 1,239 | | | | |
| 2314 | Personal Safety Equipment | **7,753** | 7,753 | | | 7,024 | 729 | | | |
| 2322 | Custodial Supplies | **-** | | | | | | | | |
| 2505 | Acct./Financial Serv. | **-** | | | | | | | | |
| 2507 | Property Tax Collection | **288** | 288 | | | | | 288 | | |
| 2531 | Legal Services | **-** | | | | | | | | |
| 2551 | Planning Services | **-** | | | | | | | | |
| 2591 | Other Professional Serv. | **56,398** | 56,398 | - | 8,013 | 37,502 | 10,338 | 545 | | |
| 2811 | Data Processing Services | **-** | | | | | | | | |
| 2813 | BOE Sales Tax Audit | **-** | | | | | | | | |
| 2819 | Election Services | **-** | | | | | | | | |
| 2852 | Recreation Supplies | **770** | 770 | | | 27 | 744 | | | |
| 2898 | Other Oper. Exp. SUP | **5,386** | 5,386 | - | | 3,557 | 532 | 1,297 | | |
| 2899 | Other OP Exp. SVC | **5,057** | 5,057 | | | 4,933 | 124 | - | | |
| 2951 | Personnel SVCS | **-** | | | | | | | | |
| ***SERVICE & SUPPLIES TOTAL*** | | **530,220** | **530,220** | - | 9,008 | 440,473 | 72,742 | 7,997 | - | - |
| *3210* | ***Interest Expense*** | **-** | | | | | | | | |
| *3220* | ***Bond/Loan Redemption*** | **-** | | | | | | | | |
| ***LOAN REDEMPTION TOTAL*** | | **-** | **-** | - | - | - | - | - | - | - |
| 4101 | Cottage Park Lease/Fourplex | **-** | | | | | | | | |
| 4202 | Impv. Other Than Build. | **-** | - | | | - | | | | |
| 4202 | Improvement Buildings | **-** | | | | | | | | |
| 4303 | Vehicles | **-** | | | | | | | | |
| 4303 | Other Equipment | **-** | | | | | | | | |
| ***CAPITAL OUTLAY TOTAL*** | | **-** | **-** | - | - | - | - | - | - | - |
| **GRAND TOTAL** | | **580,828** | **580,828** | - | 9,008 | 491,081 | 72,742 | 7,997 | - | - |

# Fulton-El Camino Recreation and Park District
## Maintenance & Improvement District

## Special Assessment #2 - Fund 396B
## 2026/2027 Final 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 | Actual FY 25/26 | Budget FY 26/27 |
|---|---|---|---|---|---|
| **INCOME** | | | | | |
| **Taxation:** | | | | | |
| Taxes - General Fund | $246,746 | $253,838 | $262,184 | $272,761 | $277,943 |
| Bond - Proceeds / Reimb. | - | - | - | 101,281 | 50,144 |
| **Earned Income:** | | | | | |
| All Non-Tax Revenues | 6,512 | 8,873 | 10,394 | 1,341 | 1,408 |
| **Total Operating Income** | **$253,258** | **$262,711** | **$272,578** | **$375,383** | **$329,495** |
| **EXPENSES** | | | | | |
| **Operating Expenses:** | | | | | |
| Salaries and Employee Benefits | $83,368 | $66,889 | $0 | $128,103 | $113,240 |
| Services and Supplies | 11,063 | 234,689 | 189,120 | 194,507 | 213,180 |
| Loan Redemption | 112,794 | 104,368 | 100,998 | 0 | 0 |
| **Total Operating Expenses** | **$207,225** | **$405,946** | **$290,118** | **$322,610** | **$326,420** |
| **NET INCOME (LOSS) FROM OPERATIONS** | **$46,034** | **($143,235)** | **($17,540)** | **$52,772** | **$3,075** |
| **CAPITAL RELATED ITEMS:** | | | | | |
| Capital Related Grants & Other | $0 | $451,230 | $524,212 | $244,096 | $1,100,000 |
| Capital Outlay * | (26,900) | (237,251) | (462,625) | (469,388) | (1,100,000) |
| PY Transfers Out | - | - | - | (32,801) | - |
| **Net Capital Investment & Related ** ** | **($26,900)** | **$213,979** | **$61,587** | **($258,093)** | **$0** |
| **NET INCREASE (DECREASE) IN FUND BALANCE** | **$19,134** | **$70,746** | **$44,047** | **($205,321)** | **$3,075** |
| BEGINNING RESERVE BALANCE | 196,513 | 215,647 | 286,393 | 330,440 | 125,119 |
| **ENDING RESERVE BALANCE *** | **$215,647** | **$286,393** | **$330,440** | **$125,119** | **$128,194** |

*** 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 2025/2026 | Actual 2025/2026 | Prelim. Budget 2026/2027 |
|---|---|---|---|---|
| ***Assessment Revenue*** | | | | |
| PM & RI District Assessment #2 | 9603 | $266,903 | $272,761 | $277,943 |
| Bond Reimbursements | 9870 | 191,705 | 101,281 | 50,144 |
| **Total Assessment Related Revenue** | | **$458,608** | **$374,042** | **$328,087** |
| **Other Revenue** | | | | |
| Interest and Other Misc. | 9410 | $11,500 | $1,341 | $1,408 |
| PY Operating Transfer In | 5980 | - | - | |
| Howe Park Volleyball Grant | 9569 | - | - | 100,000 |
| Santa Anita Picnic Shelter Grant | 9569 | 62,000 | 60,447 | - |
| Insurance Proceeds | 9569 | - | 173,799 | - |
| Grant Receivable - Boho | 9569 | 1,200,000 | 9,850 | 1,000,000 |
| **Total Other Revenue** | | **$1,273,500** | **245,437** | **1,101,408** |
| **TOTAL REVENUE** | | **$1,732,108** | **$619,479** | **$1,429,495** |

## Expenditure Summary
## Fiscal Year July 01, 2026 - June 30, 2027
***(Special Assessment #2 - Fund 396B)***

### EXPENDITURES*

| | | Budget 2025/2026 | Actual 2025/2026 | Prelim. Budget 2026/2027 |
|---|---|---|---|---|
| 2300 | Administration | $10,000 | $10,613 | $12,750 |
| 3200 | Bond -Umpqua Lease Payments | 90,102 | - | - |
| 4200 | Maintenance and Operation | 296,363 | 282,136 | 263,526 |
| 5980 | PY Operating Transfer Out | - | 32,801 | - |
| 5100 | Capital Vehicles | - | - | - |
| 5200 | Capital Expenditures - Grants | 1,294,801 | 469,388 | 1,100,000 |
| 5200 | Capital Projects Personal Costs | 29,307 | 29,862 | 50,144 |
| | **TOTAL EXPENDITURES** | **$1,720,573** | **$824,800** | **$1,426,420** |

*See Appendix B for detailed expenditures and sources.

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

# Fulton-El 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-El Camino Maintenance and Improvement Assessment District #2.

| G/L CODE | SALARIES & BENEFITS | BUDGET FY 25-26 | ACTUAL FY 25-26 | FINAL 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 | 10,613 | 12,750 |
| | **TOTAL SERVICES & SUPPLIES** | **$12,500** | **$10,613** | **$12,750** |
| | **IMPACT TO ASSESSMENT FUND** | **($12,500)** | **($10,613)** | **($12,750)** |

20259100 * Professional Services -SCI

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

## Fulton-El 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.

| | | BUDGET FY 25-26 | ACTUAL FY 25-26 | FINAL BUDGET FY 26-27 |
|---|---|---|---|---|
| **G/L CODE** | **SALARIES & BENEFITS** | | | |
| 10111000 | Full-Time Salaries* | 50,856 | $55,551 | $26,064 |
| 10122000 | Social Security/Medicare | 3,891 | 5,157 | 3,988 |
| 10123000 | Group Insurance / LT | 35,770 | 34,722 | 28,758 |
| 10121000 | PERS Retirement | 4,048 | 2,699 | 4,170 |
| 10125000 | Unemployment | 118 | 112 | 116 |
| | **TOTAL SALARIES & BENEFITS** | **$94,683** | **$98,241** | **$63,096** |
| **G/L CODE** | **SERVICES & SUPPLIES** | | | |
| 20210300 | Agriculture-Horticulture Services | $5,000 | $1,748 | $2,500 |
| 20210400 | Agriculture/Horticulture Supplies | 2,000 | 828 | 1,000 |
| 20213100 | Electrical Maintenance Services | 1,000 | - | - |
| 20213200 | Electrical Maintenance Supplies | 1,500 | 364 | - |
| 20214100 | Land Imp. Maintenance Services** | 156,180 | 171,125 | 193,680 |
| 20214200 | Land Improvement Main. Supplies | 2,000 | 316 | - |
| 20215100 | Mechanical System Service | 7,000 | - | - |
| 20215200 | Mechanical System Supplies | 3,500 | 90 | - |
| 20216200 | Painting Supplies | 2,000 | 231 | 1,000 |
| 20216700 | Plumbing & Irrigation Services | 3,500 | 3,509 | - |
| 20216800 | Plumbing & Irrigation Supplies | 5,000 | 4,410 | - |
| 20222600 | Expendable Tools | - | - | - |
| 20223600 | Fuel Lubricants | - | - | - |
| 20227500 | Rent/Lease Equipment | - | - | - |
| 20229100 | Equipment Maintenance Services | 8,000 | 1,122 | 1,500 |
| 20229200 | Equipment Maintenance Supplies | 5,000 | 151 | 750 |
| | **TOTAL SERVICES & SUPPLIES** | **$201,680** | **$183,894** | **$200,430** |
| | **IMPACT TO ASSESSMENT FUND** | **($296,363)** | **($282,136)** | **($263,526)** |

| | |
|---|---|
| 10111000 | Staffing: FT: GP @ 50%. |
| 20214100 | Emerald Green Landscape contract: $14,375, plus an additional $1,995 per month for Babcock, effective October 2026. The total landscape contract cost for all parks is $190,455. |

**Special Assessment #2 - Fund 396B**
**Capital Expenditures: 5100 - 5200**

## Fulton-El 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.

| | | BUDGET FY 25-26 | ACTUAL FY 25-26 | FINAL BUDGET FY 26-27 |
|---|---|---|---|---|
| **COST CENTER** | **REVENUE** | | | |
| 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 | 9,850 | 1,000,000 |
| 95956900 | District Wide - Outdoor Equity Grant | 100,000 | - | - |
| 95956900 | Bond Reimbursement | - | 101,281 | 50,144 |
| 95956900 | Other Insurance Reimb. | - | 173,799 | - |
| | **TOTAL REVENUE** | **$1,262,000** | **$345,377** | **$1,150,144** |
| | | | | |
| **G/L CODE** | **SALARIES & BENEFITS** | | | |
| 10111000 | Full-Time Salaries | $25,321 | $25,470 | $43,258 |
| 10111000 | Part- Time Salaries | - | - | - |
| 10122000 | Social Security/Medicare | 1,937 | 2,152 | 3,309 |
| 10123000 | Group Insurance/LT | - | - | - |
| 10121000 | PARS Retirement | - | - | - |
| 10121000 | PERS Retirement | 2,015 | 2,240 | 3,461 |
| 10124000 | Worker's Comp | - | - | - |
| 10125000 | Unemployment | 34 | - | 116 |
| | **TOTAL SALARIES & BENEFITS** | **$29,307** | **$29,862** | **$50,144** |
| | | | | |
| 4202 | Improvements (Other than Bldgs) | | | |
| 4202 | Santa Anita Picnic Shelter | $62,000 | $60,447 | $0 |
| 4202 | Improvements (Other than Bldgs) | - | 13,970 | - |
| 4202 | Howe Park - Volleyball Grant | 100,000 | - | 100,000 |
| 4201 | Bohemian Park Design - Prop 68 | 1,000,000 | 381,971 | 1,000,000 |
| 4202 | District Wide - Outdoor Equity Grant | 100,000 | 13,000 | - |
| 4202 | PY Transfers Out - Audit | 32,801 | - | - |
| | **TOTAL SERVICES & SUPPLIES** | **$1,294,801** | **$469,388** | **$1,100,000** |
| | **IMPACT TO ASSESSMENT FUND** | **($62,108)** | **($153,873)** | **$0** |

10111000 Staffing: FT: RH @ 50% dedicated to Measure Q Projects.

**Special Assessment #2 - Fund 396B**
**Revenues and Assets: 7000**

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

### Unit 7300 - Capital Replacement Reserve Fund

PROGRAM DESCRIPTION: The Capital Replacement Reserve Fund exist to provide funds for the orderly and timely maintenance of the District facilities to meet future demand and to maintain and/or improve the District's existing level of facility quality.. The Board of Directors by a 3/5 vote allocates these funds as needed.

| FISCAL YEAR | INCREASE (DECREASE) | BALANCE |
|---|---|---|
| 2007-2008 | ($39,151) | $40,244 |
| 2008-2009 | (22,086) | 18,158 |
| 2009-2010 | 39,585 | 57,743 |
| 2010-2011 | (30,011) | 27,732 |
| 2011-2012 | (3,831) | 23,901 |
| 2012-2013 | 66,857 | 90,758 |
| 2013/2014 | 56,944 | 147,702 |
| 2014/2015 | 18,310 | 166,012 |
| 2015/2016 | (40,441) | 125,571 |
| 2016/2017 | 25,977 | 151,548 |
| 2017/2018 | (27,325) | 124,223 |
| 2018/2019 | 105,016 | 229,239 |
| 2019/2020 | (221,238) | 8,000 |
| 2020/2021 | 46,681 | 54,681 |
| 2021/2022 | 141,832 | 196,513 |
| 2022/2023 | 19,134 | 215,647 |
| 2023/2024 | 70,746 | 286,393 |
| 2024/2025 | 44,047 | 330,440 |
| 2025/2026 | (205,321) | 125,119 |
| **2026/2027** | **$3,075** | **$128,194** |

**Source of Funding:**

| | |
|---|---|
| FY 25/26 Capital Replacement Reserve Fund Balance | $125,119 |
| **Total** | **$125,119** |

**Special Assessment #2 - Fund 396B**
**Appendix: Expenditures**

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

## Fund 396B

| 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 | 2,500 | | 2,500 | | | |
| 2104 | Agric./Hort. Supplies | 1,000 | | 1,000 | | | |
| 2111 | Building Main. Services | - | | | | | |
| 2112 | Building Main. Supplies | - | | | | | |
| 2122 | Chemical Supplies | - | | | | | |
| 2131 | Electrical Maintenance Service | - | | - | | | |
| 2132 | Electrical Maintenance Supplie | - | | - | | | |
| 2141 | Land Imp. Maintenance | 193,680 | | 193,680 | | | |
| 2142 | Land Imp. Main. Serv. | - | | - | | | |
| 2151 | Mechanical Sys. Services | - | | - | | | |
| 2152 | Mechanical Sys. Supplies | - | | - | | | |
| 2162 | Painting Supplies | 1,000 | | 1,000 | | | |
| 2167 | Plumbing Maintenance Service | - | | - | | | |
| 2168 | Plumbing Maintenance Suppli | - | | - | | | |
| 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* | | 213,180 | 12,750 | 200,430 | - | - | - |
| *3210* | *Interest Expense* | - | | | | | |
| *3220* | *Bond/Loan Redemption* | - | | | | | |
| *LOAN REDEMPTION TOTAL* | | - | - | - | - | - | - |
| 4202 | Impv. Other Than Build. | 100,000 | | | | 100,000 | |
| 4202 | Buildings | 1,000,000 | | | | 1,000,000 | |
| 4303 | Vehicles | - | | | | | |
| 4303 | Other Equipment | - | | | | - | |
| *CAPITAL OUTLAY TOTAL* | | 1,100,000 | - | - | - | 1,100,000 | - |
| GRAND TOTAL | | 1,426,420 | 12,750 | 263,526 | - | 1,150,144 | - |

# Fulton-El Camino RPD
## Appendix - Expenditures
## FYE: June 30, 2026

### Fund 396B

| CODE | DESCRIPTION | TOTALS | Control Total Fund 396B | General Unassigned | Admin. 2300 | Loan Redemption 3220 | Oper. 4200 | Capital Imp. 5200 | |
|---|---|---|---|---|---|---|---|---|---|
| 1000 | FT & PT Salaries | **81,021** | 81,021 | | | | 55,551 | 25,470 | |
| | Additives | **47,082** | 47,082 | | | | 42,690 | 4,392 | |
| ***SALARY TOTAL*** | | **128,103** | 128,103 | - | - | - | 98,241 | 29,862 | |
| 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 | **1,748** | 1,748 | | | | 1,748 | | |
| 2104 | Agric./Hort. Supplies | **828** | 828 | | | | 828 | | |
| 2111 | Building Main. Services | - | | | | | | | |
| 2112 | Building Main. Supplies | - | | | | | | | |
| 2122 | Chemical Supplies | - | | | | | | | |
| 2131 | Electrical Maintenance Service | - | | | | | | | |
| 2132 | Electrical Maintenance Supplie | **364** | 364 | | | | 364 | | |
| 2141 | Land Imp. Maintenance | **171,125** | 171,125 | | | | 171,125 | | |
| 2142 | Land Imp. Main. Serv. | **316** | 316 | | | | 316 | | |
| 2151 | Mechanical Sys. Services | - | | | | | | | |
| 2152 | Mechanical Sys. Supplies | **90** | 90 | | | | 90 | | |
| 2162 | Painting Supplies | **231** | 231 | | | | 231 | | |
| 2167 | Plumbing Maintenance Servic | **3,509** | 3,509 | | | | 3,509 | | |
| 2168 | Plumbing Maintenance Suppli | **4,410** | 4,410 | | | | 4,410 | | |
| 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. | **1,122** | 1,122 | | | | 1,122 | | |
| 2292 | Other Equip. Main. Supplies | **151** | 151 | | | | 151 | | |
| 2314 | Personal Equipment | - | | | | | | | |
| 2322 | Custodial Supplies | - | | | | | | | |
| 2505 | Acct./Financial Serv. | - | | | | | | | |
| 2507 | Property Tax Collection | - | | | | | | | |
| 2531 | Legal Services | - | | | | | | | |
| 2551 | Planning Services | - | | | | | | | |
| 2591 | Other Professional Serv. | **10,613** | 10,613 | - | 10,613 | | | | |
| 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*** | | **194,507** | 194,507 | - | 10,613 | - | 183,894 | - | - |
| *3210* | *Interest Expense* | - | | - | | | | | |
| *3220* | *Bond/Loan Redemption* | - | | - | | | | | |
| ***LOAN REDEMPTION TOTAL*** | | - | - | - | - | - | - | - | - |
| 4201 | Impv. Other Than Build. | - | | | | | | | |
| 4202 | Buildings | **469,388** | 469,388 | - | | | | 469,388 | |
| 4303 | Vehicles | - | | | | | | - | |
| 4303 | Other Equipment | - | | | | | | | |
| ***CAPITAL OUTLAY TOTAL*** | | **469,388** | 469,388 | - | - | - | - | 469,388 | - |
| **GRAND TOTAL** | | **791,999** | **791,999** | **-** | **10,613** | **-** | **282,136** | **499,250** | **-** |

# 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**

| | Actual FY 21/22 | Actual FY 22/23 | Actual FY 23/24 | Projected FY 25/26 | Budget FY 26/27 |
|---|---|---|---|---|---|
| **INCOME** | | | | | |
| **Taxation:** | | | | | |
| Taxes - Measure Q | | | | 664,214 | 782,750 |
| **Earned Income:** | | | | | |
| Interst Income & Misc. | | | | 176,882 | - |
| **Total Operating Income** | **$0** | **$0** | **$0** | **$841,096** | **$782,750** |
| **EXPENSES** | | | | | |
| **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** | **$638,602** | **($10,000)** |
| **NET INCREASE (DECREASE) IN FUND BALANCE** | **$0** | **$0** | **$0** | **$638,602** | **($10,000)** |
| BEGINNING RESERVE BALANCE | | | | | 638,602 |
| **ENDING RESERVE BALANCE *** | **$0** | **$0** | **$0** | **$638,602** | **$628,602** |

# 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

| | Actual FY 21/22 | Actual FY 22/23 | Actual FY 23/24 | Projected FY 25/26 | Budget FY 26/27 |
|---|---|---|---|---|---|
| **INCOME** | | | | | |
| **Taxation:** | | | | | |
| Taxes - Measure Q | | | | $8,027,122 | $0 |
| **Earned Income:** | | | | | |
| Interest Income & Misc. | | | | 187,029 | |
| **Total Operating Income** | **$0** | **$0** | **$0** | **$8,214,151** | **$0** |
| **EXPENSES** | | | | | |
| Operating Expenses: | | | | | |
| Insurance Liability | | | | | |
| Bond Issuance Costs | | | | 248,886 | - |
| Investment Services | | | | | |
| Interest Expense | | | | 18,879 | - |
| Bond/loan Redemption | | | | 839,000 | - |
| Structures | | | | 1,580,714 | 5,526,672 |
| Operating Transfers Out | | | | | - |
| **Total Operating Expenses** | **$0** | **$0** | **$0** | **$2,687,479** | **$5,526,672** |
| **NET INCOME (LOSS) FROM OPERATIONS** | **$0** | **$0** | **$0** | **$5,526,672** | **($5,526,672)** |
| **NET INCREASE (DECREASE) IN FUND BALANCE** | **$0** | **$0** | **$0** | **$5,526,672** | **($5,526,672)** |
| BEGINNING RESERVE BALANCE | | | | | 5,526,672 |
| **ENDING RESERVE BALANCE *** | **$0** | **$0** | **$0** | **$5,526,672** | **$0** |

**FULTON-EL CAMINO RECREATION AND PARK DISTRICT**
**BOARD OF DIRECTORS MEETING**
**August 20, 2026**

---

**Item No. 6.2**
**Approve the Temporary Construction Easement Agreement with the County of Sacramento for Bike Lane along Bell Street by Santa Anita Park**

**STAFF REPORT**

**TO:** Board of Directors

**FROM:** Emily Ballus, General Manager

**SUBJECT:** Approve the Temporary Construction Easement Agreement with the County of Sacramento for Bike Lane along Bell Street by Santa Anita Park

**Date:** August 20, 2026

---

**RECOMMENDATION**
Staff recommends that the Board approve the Temporary Construction Easement Agreement with the County of Sacramento for construction of a bicycle lane along Bell Street adjacent to Santa Anita Park.

**BACKGROUND**
The County of Sacramento is planning construction activities associated with a bicycle lane along Bell Street by Santa Anita Park. To facilitate construction of the project, the County has requested a Temporary Construction Easement (TCE) over a portion of property owned by the Fulton-El Camino Recreation and Park District (District).

The proposed agreement would authorize the County to temporarily access and use the designated portion of District property for construction-related purposes while preserving the District's ownership and interest in the property.

Proposed Easement Terms
The principal provisions of the proposed Temporary Construction Easement include:
- Temporary Access: Authorization for the County to access and use a designated portion of District property for construction-related activities.
- Term: The easement would commence on March 1, 2028, and terminate on February 28, 2031, or upon completion of the construction activities, whichever occurs first.
- Compensation: The County will provide the District with compensation in the amount of $1,500 for the temporary use of the easement area.

At its July 16, 2026, meeting, the Board requested that the County add to the contract the coordination with District staff regarding advance notification, sidewalk closures and public access, and ongoing project coordination.

In response to the Board's direction, Sacramento County has provided an updated agreement incorporating provisions addressing these concerns. The revised agreement is attached for the Board's consideration.

Specifically, Section 4 of the agreement includes the following provisions:

4a. Advance Notice. The County shall provide the District with reasonable advance written notice of the anticipated commencement date of construction and any material changes to the construction schedule.

4b. Sidewalk Closures and Public Access. The County and District shall coordinate regarding any temporary sidewalk closures between the Santa Anita Park pathway and Bell Street. The County shall provide appropriate signage identifying sidewalk closures, the anticipated duration of closures when feasible, and safe alternate pedestrian routes for the duration of any closure.

4c. Ongoing Project Coordination. The County and District shall continue to coordinate throughout the duration of the project regarding construction activities, scheduling, site access, public notifications, and other operational matters necessary to minimize impacts to park operations and the public.

**DISCUSSION**

Staff recommends that the Board approve the Temporary Construction Easement Agreement with the County of Sacramento. The revised agreement incorporates the Board's direction regarding advance notification, pedestrian access, sidewalk closures, and ongoing coordination between the County and District.

Approval of the agreement will allow the County to utilize the designated portion of District property as necessary to facilitate construction of the bicycle lane while establishing clear requirements for coordination and minimizing potential impacts to District operations, park users, and the surrounding community.

**ATTACHMENTS**

- Temporary Construction Easement
- Proposed Agreement for Purchase of Temporary Construction Easement
- Bicycle Lane Aerial View

**Okay to Accept by**

**Signature & Date:** 

**Print Name & Dept:** 

**APN:** 278-0121-008

**Project Name & Dept:** Bell Street SRTS - SacDOT

# EASEMENT FOR TEMPORARY CONSTRUCTION

**Fulton-El Camino Recreation and Park District, a political subdivision of the State of California, County of Sacramento**

(hereinafter referred to as "Owner") does hereby grant to the County of Sacramento, a political subdivision of the State of California (hereinafter referred to as "County"), an Easement for Temporary Construction (hereinafter referred to as "TCE") for purposes of performing activities related to and incidental to the construction of the Bell Street SRTS Project, (hereinafter referred to as "Project"), and other Project-related purposes upon, over and across that certain real property in the County of Sacramento, State of California, described as follows:

**See Exhibit "TCE Exhibit" attached hereto and made a part hereof;**

Possession and use of the TCE area by the County will commence on March 1, 2028 (Commencement Date) and terminates on February 28, 2031, a period of Thirty Six (36) months after the Commencement Date; or completion of Project related construction activities on Owner's property, whichever occurs first.

**RED File No.** **25-06-070** **LOG No.** 

**Warrant of Signature Authority**. The Grantor warrants the signature appearing on this instrument of real property (i.e. Easement Deed, Grant Deed, Quit Claim Deed) has the legal and requisite signatory authority for the conveyance of Grantor's real property interest. Further, the Parties acknowledge and agree that this Grantee, which is a public entity, is relying on said Warrant of Signature Authority when accepting this real property instrument for recordation.

Dated this _____ day of ____________, 20____

**Fulton-El Camino Recreation and Park District, a political subdivision of the State of California, County of Sacramento**

**By: ___________________________________**

**Print Name:___________________________**

**Title:_________________________________**

# CERTIFICATE OF ACCEPTANCE

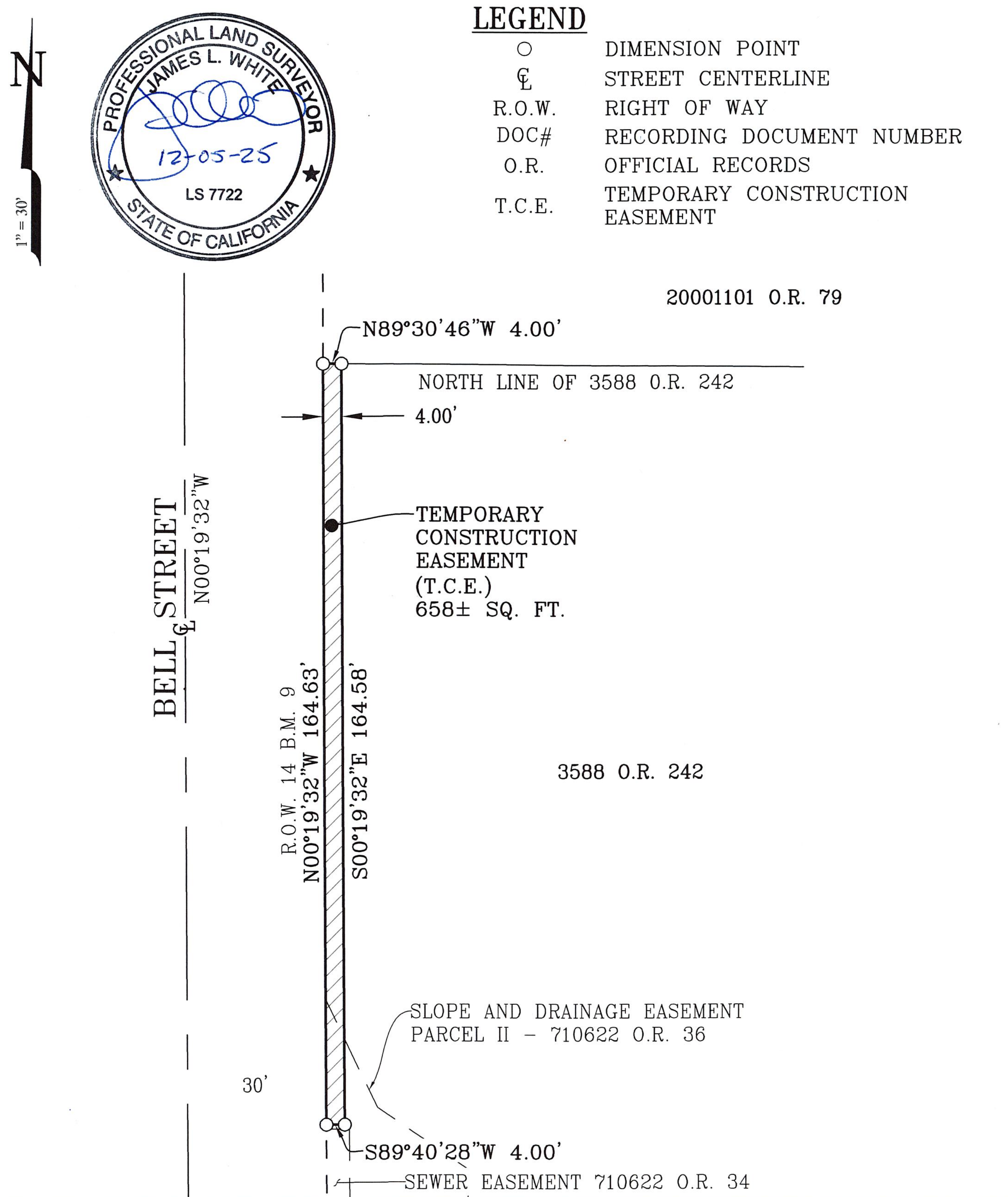
- County of Sacramento -

This is to certify that the interest in real property conveyed by the within deed, the provisions of which are incorporated by this reference as though fully set forth in this Certification, to the County of Sacramento, a political subdivision of the State of California, is hereby accepted by the undersigned officer pursuant to authority conferred by Resolution No. 2011-0011 of the Board of Supervisors of said County adopted on January 11, 2011, and the Grantee consents to recordation thereof by its duly authorized officer.

______________________________ ______________

Director of General Services Date

**RED File No. 25-06-070**




COUNTY OF SACRAMENTO
COMMUNITY DEVELOPMENT DEPARTMENT
SURVEY SECTION

DATE: DECEMBER 2025 SHEET: 1 OF 1

T.C.E. EXHIBIT
A PORTION OF 3588 O.R. 242
(APN: 278-0121-008)
COUNTY OF SACRAMENTO-STATE OF CALIFORNIA

SCALE: 1" = 30'

B152

RED File No.: 25-05-070
OWNER: Fulton-El Camino Rec & Park District
APN: 278-0121-008
Project: Bell Street SRTS - SacDOT

# AGREEMENT FOR PURCHASE OF TEMPORARY CONSTRUCTION EASEMENT

This Agreement for Purchase of Temporary Construction Easement, (hereinafter referred to as "Agreement"), is made and entered into by and between the County of Sacramento, a political subdivision of the State of California, (hereinafter referred to as "County"), and Fulton-El Camino Recreation and Park District, a political subdivision of the State of California, County of Sacramento, (hereinafter referred to as "Owner").

The parties hereby agree as follows:

**1. TEMPORARY CONSTRUCTION EASEMENT.**
Owner hereby grants to County and County agrees to purchase from Owner, pursuant to the terms and conditions set forth in this Agreement, a Temporary Construction Easement (TCE) over the real property shown on the plat attached hereto as Exhibit "A" (hereinafter referred to as "Property"). Owner affirms that it is the owner of the property rights to be transferred by the TCE and is empowered to execute this Agreement. This document will not be recorded.

**2. PURCHASE PRICE.**
County shall pay Owner the sum of **$1,500.00** for the TCE and use of the TCE area for the Term (defined in Paragraph 3), including, if any, all improvements, damages, and severance.

**3. POSSESSION, TERM.**
County's right to possession and use of the TCE area by the County will commence on March 1, 2028 (Commencement Date) and terminates on February 28, 2031, a period of Thirty-Six (36) months the ("Term"), after the Commencement Date; or completion of Project related construction activities on Owner's property, whichever occurs first.

**4. COORDINATION DURING CONSTRUCTION.**
a. Advance Notice. County shall provide the Owner with reasonable advance written notice of the anticipated commencement date of construction and any material changes to the construction schedule.

b. Sidewalk Closures and Public Access. County and Owner shall coordinate regarding any temporary sidewalk closures between the Santa Anita Park pathway and Bell

Street. County shall provide appropriate signage identifying sidewalk closures, anticipated duration (when feasible), and safe alternate pedestrian routes for the duration of any closure.

c. Ongoing Project Coordination. County and Owner shall continue to coordinate throughout the duration of the project regarding construction activities, scheduling, site access, public notifications, and other operational matters necessary to minimize impacts to park operations and the public.

**5. OWNER'S INDEMNIFICATION.**
Owner covenants and agrees to indemnify and hold the County harmless from any and all claims that third parties may make or assert with respect to the title to the premises and any improvements. Owner's obligation herein to indemnify the County shall not exceed the amount paid to Owner under this Agreement.

**65. RESTORATION OF TEMPORARY CONSTRUCTION EASEMENT AREA.**
Prior to the termination of the TCE (inclusive of any extension thereto), County shall restore the Property to a similar or like condition to that existing on the date of the Agreement. Said restoration of Owners Remainder Property is shown on
the attached (hereinafter referred to as "Exhibit B")

**7. LEASE WARRANTY.**
Owner warrants there are no oral or written leases on any portion of the Property exceeding a period of one month, excepting that/those made known to the County as of the date of this Agreement.

**8. COUNTY'S OPERATIONS AND LIABILITY.**
County agrees to release Owner from any liability arising out of the County's operations under this Agreement. Furthermore, County agrees to assume responsibility for any damages caused by reason of the County's operations under this Agreement and will at County's option either repair or pay for such damage.

**9. SEVERABILITY.**
If any provision in this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions shall continue in full force without being impaired.

**10. GOVERNING LAW.**
This Agreement shall be governed by and construed in accordance with the laws of the State of California.

**11. PUBLIC PURPOSE.**
County requires the TCE for the Project and County can acquire the TCE through the exercise of the power of eminent domain. Owner is compelled to sell and County is

compelled to acquire the TCE.

Both Owner and County recognize the expense, time, effort and risk to both Owner and County in resolving a dispute over compensation for the TCE by eminent domain litigation; and the compensation set forth is in compromise and settlement in lieu of such litigation.

**12. AUTHORITY AND EXECUTION.**
This Agreement which is valid only when executed by County, constitutes the complete understanding and agreement of the parties hereto and no oral representation shall in any manner vary the terms hereof or be binding.

**13. WARRANT OF SIGNATURE AUTHORITY.**
Owner warrants the signature appearing on this instrument of real property (i.e. Easement Deed, Grant Deed, Quitclaim Deed) has the legal and requisite signatory authority for the conveyance of Owner's real property interest. Further, the parties acknowledge and agree that County, which is a public entity, is relying on said Warrant of Signature Authority when accepting this real property instrument.

**14. ENTIRE AGREEMENT.**
The performance of this Agreement constitutes the entire consideration for the conveyances from Owner and shall relieve the County of all further obligation or claim on this account, or on account of the location, grade or construction of the proposed public improvement and related facilities and/or structures.

**15. COUNTERPARTS**
Agreement may be executed in several counterparts and shall be deemed one and the same agreement. Electronic and scanned signatures shall be deemed original signatures for all purposes, including proof of terms herein, and shall be binding on each party.

**16. TITLE VI COMPLIANCE AND NON-DISCRIMINATION**
The parties to this contract shall, pursuant to Section 21.7(a) of Title 49, Code of Federal Regulations, comply with all elements of Title VI of the Civil Rights Act of 1964. This requirement under Title VI and the Code of Federal Regulations is to complete the USDOT-Non-Discrimination Assurance requiring compliance with Title VI of the Civil Rights Act of 1964, 49 C.F.R. Part 21 and 28 C.F.R. Section 50.3

During the performance of this Agreement, the parties shall comply with all elements of Title VI of the Civil Rights Act of 1964, which mandates that no person in the United States shall, on the ground of race, color, or national origin shall be denied the benefits of, or be otherwise subjected to discrimination under any program or activity receiving federal financial assistance, or that is the subject of this Agreement.

In addition, the County shall not deny any benefits to any person on the basis of religion, color, ethnic group identification, sex, sexual orientation, gender, gender identity, marital status, age, physical or mental disability, and shall not discriminate unlawfully against any other protected class under state and federal law.

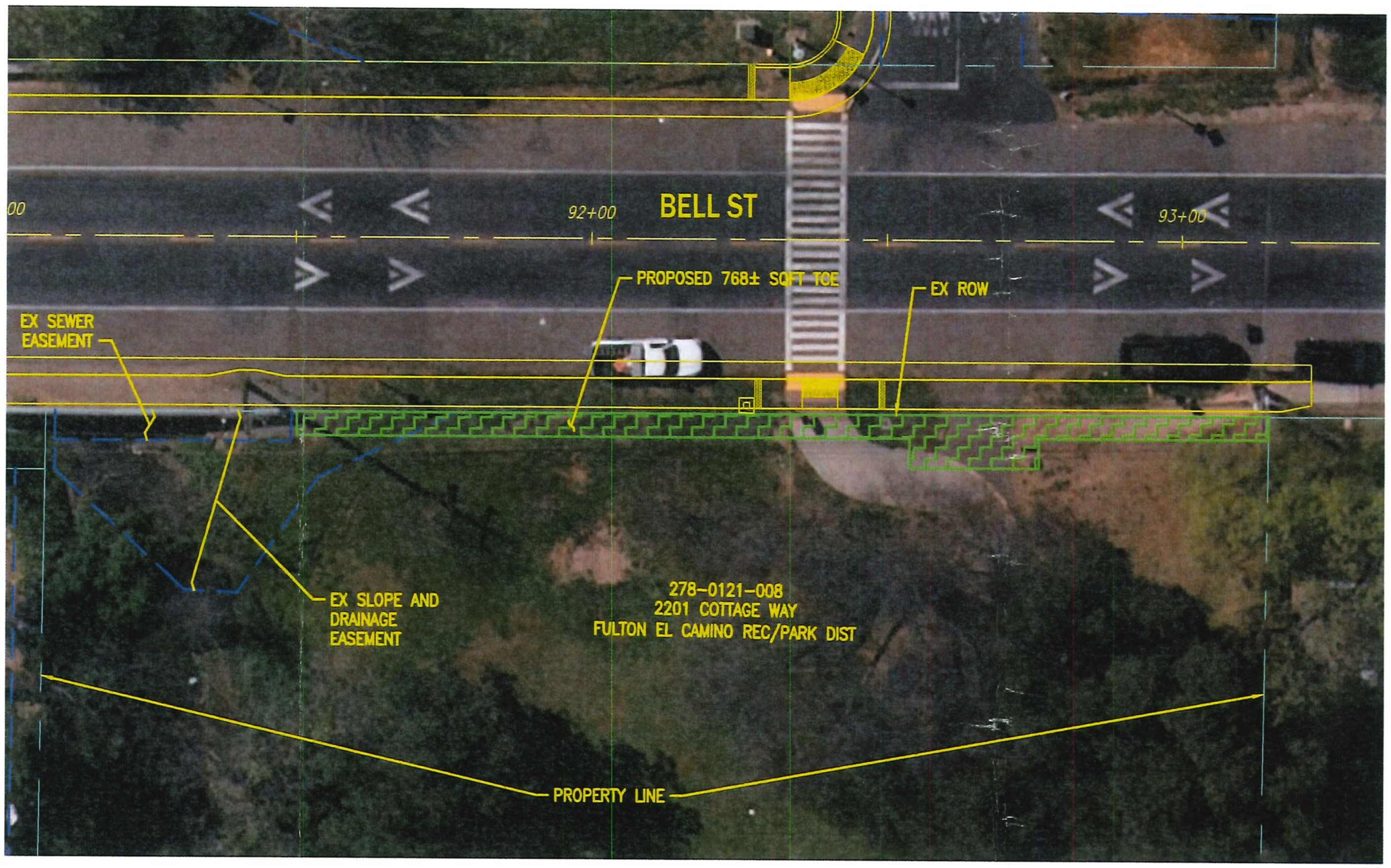
This Agreement shall bind the respective heirs, personal representatives, successors, and assigns of the parties hereto.

**IN WITNESS WHEREOF, the parties have executed this Agreement as follows:**

| **County** | | **Owner** | **Fulton-El Camino Recreation and Park District** |
|---|---|---|---|
| Agreement Date: | ______________________________ | Date: | __________________ |
| By: | ______________________________ | By: | __________________ |
| Printed Name: | ______________________________ | Printed Name: | __________________ |
| Title: | ______________________________<br>By SCC §2.61.020 | Title: | __________________ |
| | | Address: | __________________<br>__________________ |
| | | Telephone: | __________________ |
| | | Email: | __________________ |

**RECOMMENDED BY:**

______________________________
Shirley A. Fong
Real Estate Officer II
Real Estate Division
County of Sacramento




NOTE

THIS PLAN IS PRELIMINARY AND MAY CHANGE DURING FINAL DESIGN.

LEGEND

TEMPORARY CONSTRUCTION EASEMENT (TCE)

SACDOT

COMMUNITY SERVICES AGENCY
SACRAMENTO COUNTY
DEPARTMENT OF TRANSPORTATION

# APN 278-0121-008 - 2201 COTTAGE WAY

BELL STREET SAFE ROUTES TO SCHOOL PROJECT

EDISON AVE TO HURLEY WAY

| | | | | | | |
|---|---|---|---|---|---|---|
| DATE: FEBRUARY 2025 | HORIZONTAL SCALE: 1"=20' | VERTICAL SCALE: NONE | DRAWN BY: KM | DESIGN BY: EWW | CHECK BY: KRG | DWG 1 OF 1 |

P:\SHARED FOLDERS\PROJECTS\BELL STREET SAFE ROUTES TO SCHOOL\AUTOCAD\EXHIBITS\PARCEL EXHIBITS\278-0121-008 – 2201 COTTAGE WAY.DWG Last Saved: 12/3/2024 3:17 PM Westone

**FULTON-EL CAMINO RECREATION AND PARK DISTRICT**
**BOARD OF DIRECTORS MEETING**
**August 20, 2026**

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**Item No. 6.3**
**Approve the Contract with Westcon Construction for the Santa Anita Bridge Replacement Project**

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## STAFF REPORT

**TO:** Board of Directors

**FROM:** Emily Ballus, General Manager

**SUBJECT:** Approve the Contract with Westcon Construction for the Santa Anita Bridge Replacement Project

**Date:** August 20, 2026

---

## RECOMMENDATION

Staff recommends that the Board:
1. Approve the of the Santa Anita Park Bridge Replacement Project contract to Westcon Construction Corp. in the amount of $176,850 for the base bridge replacement work, in accordance with the approved plans and specifications; and
2. Authorize execution of the contract upon receipt and approval of all required contract documents, including the Performance Bond, Payment Bond, Certificates of Insurance, and proposed project schedule.

## BACKGROUND

In 2020, the easternmost bridge at Santa Anita Park was replaced following damage caused by a vehicle. The remaining bridge has also been identified as requiring replacement. However, funding for the project was not available until the passage of Measure Q in November 2024.

As part of the first series of Measure Q bond-funded projects, the Santa Anita Park bridge replacement was identified as a priority infrastructure project. Funding is now available to proceed with the replacement of the remaining bridge.

Westcon Construction Corp. has previously completed bridge replacement projects for the District, including one bridge at Santa Anita Park, two bridges at Howe Park, and two bridges at Cottage Park. The contractor's prior experience with similar projects provides familiarity with the District's facilities, project requirements, and construction standards.

## DISCUSSION

The proposed project will replace the remaining bridge at Santa Anita Park in accordance with the approved plans and specifications. The recommended contract amount for the bridge work is $176,850.

Staff anticipates that construction will commence in September/October 2026, subject to completion of the required pre-construction documentation and scheduling.

## FISCAL IMPACT

The project will be funded through Measure Q bond proceeds. The proposed contract amount for the base bridge replacement work is $176,850.

## RECOMMENDED ACTION

Staff recommends that the Board approve the award of the Santa Anita Park Bridges Replacement Project contract to Westcon Construction Corp. for $176,850, subject to receipt and approval of the required Performance Bond, Payment Bond, Certificates of Insurance, and proposed project schedule.

## ATTACHMENTS

1. Project Proposal from Westcon Construction Corp.

Ms. Emily Ballus
Fulton-El Camino Recreation and Parks District
2201 Cottage Way
Sacramento, CA  95825
Eballus@fecrpd.com

August 12, 2026

Re: Santa Anita Park Bridge Replacement

Dear Ms. Ballus,

Westcon Construction Corporation is pleased to provide this budgetary pricing for the replacement of the wooden bridge at Santa Anita Park. All work will be performed in accordance with applicable local codes and standards, using the same high-quality materials and workmanship used on the five (5) other bridges we have constructed within your park district.

**Special Items of Note:**

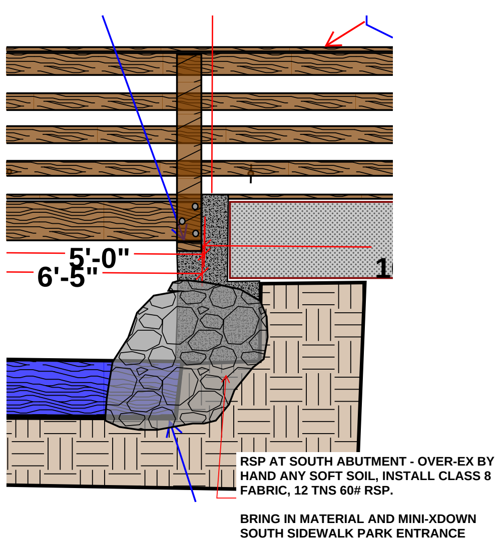
1. **Construction Access**

Construction access will be from Bell Street to the west and Juanita Lane to the east. Our construction equipment will need to use the existing concrete-paved walkways to access both sides of the bridge. Because our crews and equipment are heavy, the existing concrete pathways may be damaged during construction. We are unable to determine or estimate the extent or cost of any potential damage at this time;

therefore, pathway and landscape repairs are not included in this budget. If repairs are required, it may be more cost-effective for FECRPD to perform the work with its own forces or hire a local contractor.


## 2. South Abutment Repair

The existing south concrete bridge abutment has been undermined or scoured by years of water movement beneath the bridge. Repair of this abutment is necessary as part of the reconstruction and has therefore been included in **Bid Item #06 – RSP Armor South Abutment Footing.**




3. **Reuse of Existing Center-Span Steel**

We intend to reuse the existing steel pile and structural steel elements at the center span of the bridge. Based on our visual observations, these elements appear to be in good condition and suitable for reuse. If demolition reveals that they cannot be reused, we will notify FECRPD and provide recommendations and any associated additional costs before proceeding with the additional work. Although we do not anticipate this condition, it remains a possibility.

3.5 **Wood Retaining Walls Replacement (Four each)**

The € bridge approach walkways are retained by wooden retaining walls at all four (4) corners. These wooden walls are rotten and need to be replaced with concrete wing walls. We have included this work in **Bid Item #09 – Remove and Replace Rotted Wing Walls.**

4. **Pressure-Treated Lumber**

This proposal includes Pressure-Treated No. 1 (or better) lumber. An alternative is Pressure-Treated No. 1 (or better) then kiln-dried to a moisture content of 19% or less after treatment. The kiln-dried option would add approximately **$4,000** to the project cost and approximately **six (6) weeks** to lumber procurement.

We do not believe the additional cost and procurement time are necessary. Upon delivery, we will unstack, re-sticker, band, and properly dry the bridge lumber before assembly.

5. **Scope and Existing Conditions**

The scope of this construction budget is to replace all wood elements and associated hardware of the bridge and repair the undermining of the south concrete abutment.

Other than the noted undermining, the existing concrete abutments appear to be adequate and do not show obvious signs of disrepair or differential settlement. A complete structural and geotechnical analysis of the existing abutments is beyond the scope of our construction services. Based on visual observations only, however, the abutments appear to be in serviceable condition and suitable for reuse.

The only way to determine with a high degree of certainty whether the existing concrete abutments will continue to perform adequately is to have a qualified geotechnical engineer perform subsurface investigation and ground-penetrating radar (GPR), or similar, testing at the site.

**6) Budget and Schedule**

ROM Estimate for Recommended Bridge Repairs: **$176,850**
Estimated Material Procurement and Bridge Component Prefabrication: **Approximately 4–6 weeks**
Estimated On-Site Reconstruction: **Approximately 2 weeks**

As discussed, if both the Howe Park East Bridge and the Santa Anita Park bridge are awarded at the same time, Westcon will reduce the price for each bridge by 5%.

We appreciate the opportunity to provide this budgetary pricing and look forward to working with FECRPD on the successful completion of this project.

Sincerely,

Westcon Construction Corp.

Eric F. Campbell
President

Bid Date: 8/10/2026
Time: 2:00PM

**Proposal for:**
**Santa Anita Park Bridge Replacement**
from

**Westcon Construction Corp.**
275 Taylor Road, Newcastle, CA 95658-9601
(916) 663-2425 Fax: (916) 663-2448
License: 703557 Type: A,B,C-8

**Fulton-El Camino Park District**

| Item | Description | Total Price |
|---|---|---|
| 01 | Mobilization & Demobilization | |
| 02 | Erosion & Sediment Control | |
| 03 | Safety Measures | |
| 04 | Prune Trees For West Entry & Large Oak At Bridge | |
| 05 | Demolition, Removal, & Disposal | |
| 06.1 | RSP Armor South Abutment Footing | |
| 07 | Prefabricate, Ship & Install Replacement Bridge | |
| 08 | Slope Stabilization | |
| 09 | Remove And Replace Rotted Wing Walls | |
| 10 | Oil/Stain Bridge | |
| | Total: | 176,850.00 |

Attachment Enclosed

Estimator: Eric Campbell

# Westcon Construction Corp.

## Job Conditions - Attachment 'A'



***PROJECT NAME:*** ***Santa Anita Park Bridge***

***PROPOSAL SCOPE:*** ***In-Kind Bridge Repairs***

***BASED UPON THE FOLLOWING PLANS / SPECIFICATIONS: N/A***

***SPECIAL CONDITIONS RELATED TO THIS PROJECT:***

1. These ROM (Rough Order of Magnitude) proposals are based on a jobsite visit on 8/5//26 that provided limited access to bridge components.
2. It is recommended that the Owner set aside 15% of this ROM estimate for contingency funding for unforeseen conditions.
3. This proposal does not include submitting for, or obtaining, any building permits. All wood bridge components will be replaced in-kind. Guardrail height and spacing will comply with current codes.
4. This Proposal includes work specifically detailed within this proposal and excludes all other work.
5. In the event of a permit issue (or lack thereof) with building department officials, FECRPD is to indemnify and hold Westcon harmless of any and all fines, claims, legal actions, etc.
6. All work to be completed in one move in.
7. Scope includes the replacement of all wood components and excludes all other work unless noted otherwise (UNO)
8. We have included the payment of prevailing wage under the assumption that these repair costs are likely related to an insurance claim
9. In order for work to start prior on this bridge asap, Westcon must be notified in writing on or before August 31, 2026 that a contract will be awarded so we may proceed to order long lead high-grade materials and work can start on-site on or about October 1, 2026.
10. We have not included any painting, staining, or treating new bridge components other than the treatment of any cut ends of pressure treated lumber with “Copper-Green” or similar wood preservative.
11. It is recommended that all wooded bridge structures be inspected, stained, and bolts tightened as needed on an annual basis which will extend the service life of these structures.

***STANDARD CONDITIONS:***

1. ***This proposal is valid for 21 days from the date submitted.***
2. Proposal includes work specifically detailed and excludes all other work not noted.
3. Proposal is subject to the condition that all bid items are to be awarded and incorporated into any subsequent contract/subcontract between Owner/Contractor and Westcon Construction Corp. and shall take precedence over any terms, conditions or scope conflicts between prime contract / general contract / subcontracts / etc. Owner's/Contractor's acceptance of the terms of this proposal will be evidenced by a signed contract by the Owner/Contractor.
4. This Proposal is based on award of all items of work in the quotation. ***This Proposal is contingent upon reaching mutually agreeable contract terms, with the understanding that all proposal terms and conditions shall be incorporated into any resulting Contract between the parties.***
5. The quantities of work noted are intended for the uniform comparison of bids and are approximate only. Payment for said items will be based upon the unit price for the item of work as measured in place upon completion.
6. This Proposal assumes that all utilities will be accurately located, by others, within 2’ horizontal of actual location and excludes the repair of any damage done to unforeseen or unmarked utilities or obstructions of any kind.
7. Proposal is based on work shown on Civil drawings, if any, and unless otherwise noted. In case of a discrepancy between Civil drawings and other drawings, Civil drawings shall govern.

**Westcon Construction Corp.**

**Job Conditions - Attachment 'A'**

Santa Anita Park Bridge Replacement

8. ***WCC shall be entitled to rely on the accuracy, adequacy, and completeness of the information provided to it or authorized by Owner/Contractor or other Contractors, including, without limitation the plans and specifications, their compliance with applicable laws, codes, and standards, and any site data, including subsurface data, regardless of any disclaimer and regardless of when the information was provided. Such information shall be incorporated into any resulting Contract. WCC shall not be required to independently verify the accuracy, adequacy, or completeness of such information, though WCC shall promptly notify Owner/Contractor of any deficiencies, or discrepancies that its discoveries therein. If any deficiency or discrepancy impacts the work, it shall be addressed via change order.***
9. Work shall be accomplished per a mutually agreed upon schedule, weather and ground conditions permitting, during normal working shifts, with conventional equipment and crews. Any special phasing or splitting of work will be an extra cost.
10. ***Force majeure shall include labor, material, equipment, and lower tier contractor shortages due to any pandemic, or epidemic, including COVID-19, and all abnormal climate conditions, which shall be defined as all precipitation days for a period of time in excess of the ten-year average reported by the National Oceanic and Atmospheric administration reporting station located closest to the site. WCC shall not be responsible for any delay damages and shall be entitled to make a claim for an increase to the price and/or an extension to the schedule if delayed as a result thereof.***
11. ***If any delay/suspension not caused by WCC exceeds ten consecutive working days, or twenty cumulative working days during the project WCC may at its option, demobilize, to return at a mutually agreeable date, at cost of Owner/Contractor.***
12. Underground work to be completed and accepted at initial move-in ***if included in this proposal.***
13. Earthwork is based on a balanced site and does not include import or export material. Adjustment of plan grades by the engineer may be required to obtain this balance. Any import or export of soils will be an extra at additional cost.
14. ***This Proposal excludes any containment, clean-up, or disposal of hazardous waste materials that (a) were pre-existing at the site, or (b) if brought on to the site for the Project, were not released by WCC. If WCC encounters any hazardous materials at the site that have not been rendered harmless, WCC shall immediately stop work in the affected area and report the condition to the Owner. To the fullest extent permitted by law, Owner shall defend, indemnify, and hold harmless WCC, its affiliates, officers, Employees, directors, and agents from all claims, damages, losses, and expenses, included but not limited to attorneys' fees, arising out of or resulting from any pre-existing hazardous materials.***
15. Proposal is based on one move-in to complete each quoted operation (i.e., clearing and grading, underground utilities, concrete, paving subgrade and AB, Paving, etc.) Any additional move-in's will be at extra cost.
16. Any utility work included shall be stubbed as shown on plans with tie-in to building system by others. Our work shall be completed prior to start of PG & E, telephone, cable, gas or other utilities.
17. **Rock clause:** Excavation for site grading or underground trenching of soil or rock which cannot be removed with normal grading equipment (i.e., CAT D6 Dozer for grading and CAT 446 Backhoe for trenching at a minimum of 80% of manufacturer's Performance Handbook), is excluded and all such work shall be done on a time and materials basis. Time and material work shall also include removal of rock from site, replacement with import material if required, additional bedding material in trenches and all other costs associated with rock excavation.
18. The quantities of work noted are intended for the uniform comparison of bids and are approximate only. Payment for said items will be based upon the unit price for the item of work as measured in place upon completion.
19. ***In the event of termination for convenience, WCC shall be paid (a) for mobilization, the Work completed to date, and demobilization, each at the rates provided, (b) reasonable costs of termination, and (c) twenty-four percent of those termination costs for overhead and Profit.***

***STANDARD EXCLUSIONS:***

# Westcon Construction Corp.

## Job Conditions - Attachment 'A'

Santa Anita Park Bridge Replacement

1. All fees, permits, bonds, engineering, testing, and inspections, assessments and charges required by public bodies and utilities for financing or repaying the cost of sewers, storm drains, water service, and other utilities, including sewer and storm drain reimbursement charges, revolving fund charges, hookup charges and the like.
2. Liquidated or actual damages.
3. Over excavation, re-compaction, removal, replacement or processing of soil that is loose, oversaturated, contaminated or otherwise unsuitable for compaction.
4. Removal or relocation of all underground obstructions and utilities (unless otherwise noted as included) including but not limited to footings, poles, vaults, boxes, pipe, conduit, tanks, wells, etc.
5. Demolition of existing structures, utilities and pavements.
6. Re-grading around building due to pad overbuild.
7. Grading for concrete is not included except for the building pad +/- 0.10 feet.
8. Fine grading or placement of aggregate for concrete walks, slabs or pads.
9. Grading for others' work or handling, hauling and removal of others' spoil.
10. Grading at landscaping, filling of planters or behind curbs, landscape mounds and topsoil, placement of stockpiled grass stripping.
11. Replacement of landscape or irrigation work damaged in areas of new construction.
12. Repair or replacement of any utility lines or other objects placed by others at elevations above the excavation or scarifying plane required by the plans and/or specifications.
13. Soil sterilant, prime coat, fog seal, seal coat at paving areas.
14. Construction staking or surveying, all concrete work unless specified elsewhere.
15. Temporary fire and construction access roads.
16. Winterization and erosion control.
17. Dewatering, pumping and drainage maintenance.
18. Video inspections of any underground work.
19. Fences, gates and retaining walls. Existing fence removal, replacement or relocation.
20. Protection of plant growth and/or existing structures.
21. Tree protection, tree fencing, tree pruning, aeration system, employment of an arborist, or any other work associated with protection of existing trees or plants.
22. Utility connections at buildings including clean outs, valves, pipe risers and couplings.
23. Roof drains and connection to storm drain system.
24. Structural excavation (including footings) and backfill.
25. Soils, materials, and compaction testing.
26. Pavement striping, marking, curb paint, wheel bumpers, signs, barricades, bollards, flag poles, bike racks, red curb painting.
27. AC Handicap ramps or speed bumps.
28. Off haul of oversize rock.
29. Payment of prevailing wages.
30. Adjustment of existing boxes, manholes, etc. to grade.
31. Protection of completed items of work from other construction activities and removal or replacement if damaged by others.
32. Gas, electric, telephone, cable TV and communication systems.
33. Trash enclosures or slabs.
34. Water meters and backflow prevention assemblies.
35. Fire protection tamper switch, conduit and wire.
36. Enclosures or freeze protection blankets for RP device or check valves.
37. Telemetering conduit from meter to telephone box.
38. Agency trench restoration fees, lifetime warranty or related guarantee beyond 1 year.
39. Liquidated or actual damages.
40. Protection of completed items of work from other construction activities and removal or replacement if damaged by others.
41. Pumping of concrete unless specifically included elsewhere in this proposal.
42. Handling, working with, disposing or dealing with hazardous materials of any kind.
43. Construction staking or surveying unless noted otherwise.

**Westcon Construction Corp.**

**Job Conditions - Attachment 'A'**

Santa Anita Park Bridge Replacement

**FULTON-EL CAMINO RECREATION AND PARK DISTRICT**
**BOARD OF DIRECTORS MEETING**
**August 20, 2026**

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**Item No. 6.4**
**Approve the Contract with Melton Design Group for Project Management Services for Measure Q Capital Projects**

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## STAFF REPORT

**TO:** Board of Directors

**FROM:** Emily Ballus, General Manager

**SUBJECT:** Approve the Contract with Melton Design Group for Project Management Services for Measure Q Capital Projects

**Date:** August 20, 2026

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### RECOMMENDATION
Staff recommends that the Board approve a professional services contract with Melton Design Group, Inc. (MDG) to provide master plan project management services for the Measure Q Series A projects for Fiscal Year 2026–2027, in an amount not to exceed $198,000. The contract will be funded through Measure Q bond proceeds.

### BACKGROUND
The Fulton-El Camino Recreation and Park District (District) was awarded Measure Q bond funding following voter approval in the November 2024 election. In July 2025, the District received its initial allocation of approximately $8 million.

To support the planning, coordination, oversight, and implementation of Measure Q capital improvement projects, District management determined that specialized public works project management expertise was necessary. Accordingly, the District contracted with Melton Design Group, Inc. during Fiscal Year 2025–2026 to provide capital project management services.

Melton Design Group, Inc. specializes in parks and public works planning, design, development, and project management. The firm has completed projects throughout Northern California, including projects in Sacramento, Truckee, Fresno, Oroville, and Chico.

The District has an established working relationship with Melton Design Group, Inc., dating back to 2018. During this period, MDG has assisted the District with two Proposition 68 grant projects and a Land and Water Conservation Fund grant.

### FISCAL IMPACT
The proposed professional services contract with Melton Design Group, Inc. will not exceed $198,000. All costs associated with the contract will be funded through Measure Q bond proceeds and will have no impact on the District's General Fund.

### DISCUSSION
Staff recommends that the Board approve the professional services contract with Melton Design Group, Inc. for master plan project management services associated with the Measure Q Series A projects for Fiscal Year 2026–2027.

MDG's prior experience with the District, familiarity with the District's capital improvement program, and expertise in parks and public works project management provide continuity and specialized support for the implementation of the Measure Q Series A projects. The proposed services will assist the District with project planning, coordination, oversight, and implementation to support the timely and effective use of Measure Q funds.

**ATTACHMENT**
- Professional Services Contract with Melton Design Group, Inc.

**Fulton-El Camino Recreation and Park District**
**Services Agreement**

This Agreement is entered into as of the date last signed and dated below by and between Fulton-El Camino Recreation and Park District, a local government agency ("District"), and Melton Design Group, Inc., a corporation in Chico, CA, ("Contractor"), who agree as follows:

## 1 Scope of Work

Contractor shall perform the work and render the services described in the attached Exhibit A (the "Work"). Contractor shall provide all labor, services, equipment, tools, material and supplies required or necessary to properly, competently and completely perform the Work. Contractor shall determine the method, details and means of doing the Work.

## 2 Payment

2.1 District shall pay to Contractor a fee based on ***[check one]***:

___ Contractor's time and expenses necessarily and actually expended or incurred on the Work in accordance with Contractor's fee schedule on the attached Exhibit A.

_X__ The fee arrangement described on the attached Exhibit A.

The total fee for the Work shall not exceed $ 198,000. There shall be no compensation for extra or additional work or services by Contractor unless approved in advance in writing by District. Contractor's fee includes all of Contractor's costs and expenses related to the Work.

2.2 At the end of each month, Contractor shall submit to District an invoice for the Work performed during the preceding month. The invoice shall include a brief description of the Work performed, the dates of Work, number of hours worked and by whom (if payment is based on time), payment due, and an itemization of any reimbursable expenditures. If the Work is satisfactorily completed and the invoice is accurately computed, District shall pay the invoice within 30 days of its receipt.

## 3 Term

3.1 This Agreement shall take effect on the above date and continue in effect until completion of the Work, unless sooner terminated as provided below. Time is of the essence in this Agreement. If Exhibit A includes a Work schedule or deadline, then Contractor must complete the Work in accordance with the specified schedule or deadline, which may be extended by District for good cause shown by Contractor. If Exhibit A does not include a Work schedule or deadline, then Contractor must perform the Work diligently and as expeditiously as possible, consistent with the professional skill and care appropriate for the orderly progress of the Work.

3.2 This Agreement may be terminated at any time by District upon 10 days advance written notice to Contractor. In the event of such termination, Contractor shall be fairly compensated for all work performed to the date of termination as calculated by District based on the above fee and payment provisions. Compensation under this section shall not include any termination-related expenses, cancellation or demobilization charges, or lost profit associated with the expected completion of the Work or other such similar payments relating to Contractor's claimed benefit of the bargain.

## 4 Professional Ability of Contractor

4.1 Contractor represents that it is specially trained and experienced, and possesses the skill, ability, knowledge and certification, to competently perform the Work provided by this Agreement. District has relied upon Contractor's training, experience, skill, ability, knowledge and certification as a material inducement to enter into this Agreement. All Work performed by Contractor shall be in accordance with applicable legal requirements and meet the standard of care and quality ordinarily to be expected of competent professionals in Contractor's field.

**[The paragraphs in section *4.2 can be replaced with "Intentionally omitted" if the District is not requiring the Contractor to designate key personnel.*]**

4.2 Intentionally omitted.

## 5 Conflict of Interest

5.1 Contractor (including principals, associates and professional employees) represents and acknowledges that (a) it does not now have and shall not acquire any direct or indirect investment, interest in real property or source of income that would be affected in any manner or degree by the performance of Contractor's services under this agreement, and (b) no person having any such interest shall perform any portion of the Work. The parties agree that Contractor is not a designated employee within the meaning of the Political Reform Act and District's conflict of interest code because Contractor will perform the Work independent of the control and direction of the District or of any District official, other than normal contract monitoring, and Contractor possesses no authority with respect to any District decision beyond the rendition of information, advice, recommendation or counsel.

5.2 Contractor's duties and services under this Agreement shall not include preparing or assisting District with any portion of District's preparation of a request for proposals, request for qualifications, or any other solicitation regarding a subsequent or additional contract with District. District shall at all times retain responsibility for public contracting, including with respect to any subsequent phase of the work contemplated herein. Contractor's participation in the planning, discussions, or drawing of project plans or specifications shall be limited to conceptual, preliminary, or initial plans or specifications. Contractor shall cooperate with District to ensure that all bidders for a subsequent contract on any subsequent phase, if any, of work contemplated herein have access to the same information, including all conceptual, preliminary, or initial plans or specifications, if any, prepared by Contractor pursuant to this Agreement.

## 6 Contractor Records

6.1 Contractor shall keep and maintain all ledgers, books of account, invoices, vouchers, canceled checks, and other records and documents evidencing or relating to the

Work and invoice preparation and support for a minimum period of three years (or for any longer period required by law) from the date of final payment to Contractor under this Agreement. District may inspect and audit such books and records, including source documents, to verify all charges, payments and reimbursable costs under this Agreement.

6.2 In accordance with California Government Code section 8546.7, the parties acknowledge that this Agreement, and performance and payments under it, are subject to examination and audit by the California State Auditor for three years following final payment under the Agreement.

## 7 Ownership of Documents

All works of authorship and every report, study, spreadsheet, worksheet, plan, design, blueprint, specification, drawing, map, photograph, computer model, computer disk, magnetic tape, CAD data file, computer software and any other document or thing prepared, developed or created by Contractor under this Agreement and provided to District ("Work Product") shall be the property of District, and District shall have the rights to use, modify, reuse, reproduce, publish, display, broadcast and distribute the Work Product and to prepare derivative and additional documents or works based on the Work Product without further compensation to Contractor or any other party. Contractor may retain a copy of any Work Product and use, reproduce, publish, display, broadcast and distribute any Work Product and prepare derivative and additional documents or works based on any Work Product; provided, however, that Contractor shall not provide any Work Product to any third party without District's prior written approval, unless compelled to do so by legal process. If any Work Product is copyrightable, Contractor may copyright the same, except that, as to any Work Product that is copyrighted by Contractor, District reserves a royalty-free, nonexclusive and irrevocable license to use, reuse, reproduce, publish, display, broadcast and distribute the Work Product and to prepare derivative and additional documents or works based on the Work Product. If District reuses or modifies any Work Product for a use or purpose other than that intended by the scope of work under this Agreement, then District shall hold Contractor harmless against all claims, damages, losses and expenses arising from such reuse or modification. For any Work Product provided to District in paper format, upon request by District at any time (including, but not limited to, at expiration or termination of this Agreement), Contractor agrees to provide the Work Product to District in a readable, transferable and usable electronic format generally acknowledged as being an industry-standard format for information exchange between computers (e.g., Word file, Excel spreadsheet file, AutoCAD file).

## 8 Confidentiality of Information – intentionally omitted.

## 9 Compliance with Laws

9.1 General. Contractor shall perform the Work in compliance with all applicable federal, state and local laws and regulations. Contractor shall possess, maintain and comply with all federal, state and local permits, licenses and certificates that may be required for it to perform the Work. Contractor shall comply with all federal, state and local air pollution control laws and regulations applicable to the Contractor and its Work (as required by California Code of Regulations title 13, section 2022.1). Contractor shall be responsible for the safety of its workers and Contractor shall comply with applicable federal and state worker safety-related laws and regulations.

9.2 California Labor Code Compliance for Pre- and Post-Construction Related Work and Maintenance.

9.2.1 This section 9.2 applies if the Work includes either of the following:

9.2.1.1 Labor performed during the design, site assessment, feasibility study and pre-construction phases of construction, including, but not limited to, inspection and land surveying work, and labor performed during the post-construction phases of construction, including, but not limited to, cleanup work at the jobsite. (See California Labor Code section 1720(a).) If the Work includes some labor as described in the preceding sentence and other labor that is not, then this section 9.2 applies only to workers performing the pre-construction and post-construction work.

9.2.1.2 "Maintenance" work, which means (i) routine, recurring and usual work for the preservation, protection and keeping of any District facility, plant, building, structure, utility system or other property ("District Facility") in a safe and continually usable condition, (ii) carpentry, electrical, plumbing, glazing, touchup painting, and other craft work designed to preserve any District Facility in a safe, efficient and continuously usable condition, including repairs, cleaning and other operations on District machinery and equipment, and (iii) landscape maintenance. "Maintenance" excludes (i) janitorial or custodial services of a routine, recurring or usual nature, and (ii) security, guard or other protection-related services. (See California Labor Code section 1771 and 8 California Code of Regulations section 16000.) If the Work includes some "maintenance" work and other work that is not "maintenance," then this section 9.2 applies only to workers performing the "maintenance" work.

9.2.2 Contractor shall comply with the California Labor Code provisions concerning payment of prevailing wage rates, penalties, employment of apprentices, hours of work and overtime, keeping and retention of payroll records, and other requirements applicable to public works as may be required by the Labor Code and applicable state regulations. (See California Labor Code division 2, part 7, chapter 1 (sections 1720-1861), which is incorporated in this Agreement by this reference.) The state-approved prevailing rates of per diem wages are available at http://www.dir.ca.gov/oprl/DPreWageDetermination.htm. Contractor also shall comply with Labor Code sections 1775 and 1813, including provisions that require Contractor to (a) forfeit as a penalty to District up to $200 for each calendar day or portion thereof for each worker (whether employed by Contractor or any subcontractor) paid less than the applicable prevailing wage rates for any labor done under this Agreement in violation of the Labor Code, (b) pay to each worker the difference between the prevailing wage rate and the amount paid to each worker for each calendar day or portion thereof for which the worker was paid less than the prevailing wage, and (c) forfeit as a penalty to District the sum of $25 for each worker (whether employed by Contractor or any subcontractor) for each calendar day during which the worker is required or permitted to work more than 8 hours in any one day and 40 hours in any one calendar week in violation of Labor Code sections 1810 through 1815.

9.2.3 If the Work includes labor during pre- or post-construction phases as defined in section 9.2.1.1 above and the amount of the fee payable to Contractor under section 2 of this Agreement exceeds $25,000, Contractor must be registered and qualified to perform public work with the Department of Industrial Relations pursuant section 1725.5 of the Labor Code.

Contractor’s Public Works Contractor Registration Number: DIR1000055284

9.2.4 If the Work includes maintenance as defined in section 9.2.1.2 above and the amount of the fee payable to Contractor under section 2 of this Agreement exceeds $15,000, Contractor must be registered and qualified to perform public work with the Department of Industrial Relations pursuant section 1725.5 of the Labor Code.

Contractor’s Public Works Contractor Registration Number:

9.2.5 **Intentionally omitted.**

## 10 Indemnification.

10.1 Contractor shall indemnify, defend, protect, and hold harmless District, and its officers, employees and agents (“Indemnitees”) from and against any claims, liability, losses, damages and expenses (including attorney, expert witness and Contractor fees, and litigation costs) (collectively a “Claim”) that arise out of, pertain to, or relate to the negligence, recklessness, or willful misconduct of Contractor or its employees, agents or subcontractors. The duty to indemnify, including the duty and the cost to defend, is limited as provided in this section. However, this indemnity provision will not apply to any Claim arising from the sole negligence or willful misconduct of District or its employees or agents. Contractor’s obligations under this indemnification provision shall survive the termination of, or completion of Work under, this Agreement.

10.2 This section 10.2 applies if the Contractor is a “design professional” as that term is defined in Civil Code section 2782.8. If a court or arbitrator determines that the incident or occurrence that gave rise to the Claim was partially caused by the fault of an Indemnitee, then in no event shall Contractor’s total costs incurred pursuant to its duty to defend Indemnitees exceed Contractor’s proportionate percentage of fault as determined by a final judgment of a court or final decision of arbitrator.

## 11 Insurance

Types & Limits. Contractor at its sole cost and expense shall procure and maintain for the duration of this Agreement the following types and limits of insurance: **[*The general liability and automobile coverage limits may be adjusted depending on the Work’s overall risks, cost and complexity.*]**

| *Type* | *Limits* | *Scope* |
|---|---|---|
| Commercial general liability | $2,000,000 per occurrence & $4,000,000 aggregate | at least as broad as Insurance Services Office (ISO) Commercial General Liability Coverage (Occurrence Form CG 00 01) including products and completed operations, property damage, bodily injury, personal and advertising injury |

| | | |
|---|---|---|
| Automobile liability | $1,000,000 per accident | at least as broad as ISO Business Auto Coverage (Form CA 00 01) |
| Workers' compensation | Statutory limits | |
| Employers' liability | $1,000,000 per accident | |
| Professional liability* | $1,000,000 per claim | |

*Required only if Contractor is a licensed engineer, land surveyor, geologist, architect, doctor, attorney or accountant.

11.1 Entitlement to Broader Coverage. If Contractor maintains broader coverage and/or higher limits than the minimums shown above, the District requires and shall be entitled to the broader coverage and/or higher limits maintained by Contractor. Any available insurance proceeds in excess of the specified minimum of insurance and coverage shall be available to the District. Furthermore, the above minimum insurance coverage limits can be met through provision of umbrella or excess policy insurance coverage consistent with the provisions of this section 11.

11.2 Other Requirements. The general and automobile liability policy(ies) shall be endorsed to name District, its officers, employees, volunteers and agents as additional insureds regarding liability arising out of the Work. Contractor's general and automobile coverage shall be primary and apply separately to each insurer against whom claim is made or suit is brought, except with respect to the limits of the insurer's liability. District's insurance or self-insurance, if any, shall be excess and shall not contribute with Contractor's insurance. Each insurance policy shall be endorsed to state that coverage shall not be canceled, except after 30 days (10 days for non-payment of premium) prior written notice to District. Insurance is to be placed with insurers authorized to do business in California with a current A.M. Best's rating of A:VII or better unless otherwise acceptable to District. Workers' compensation insurance issued by the State Compensation Insurance Fund is acceptable. Except for professional liability insurance, Contractor agrees to waive subrogation that any insurer may acquire from Contractor by virtue of the payment of any loss relating to the Work. Contractor agrees to obtain any endorsement that may be necessary to implement this subrogation waiver. The workers' compensation policy must be endorsed to contain a subrogation waiver in favor of District for the Work performed by Contractor.

11.3 Proof of Insurance. Upon request, Contractor shall provide to District the following proof of insurance: (a) certificate(s) of insurance evidencing this insurance; and (b) endorsement(s) on ISO Form CG 2010 (or insurer's equivalent), signed by a person authorized to bind coverage on behalf of the insurer(s), and certifying the additional insured coverage.

## 12 General Provisions

12.1 **Entire Agreement; Amendment.** 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 Work. This Agreement supersedes all prior oral or written negotiations, representations, contracts or other documents that may be related to the Work, except those other documents (if any) that are expressly referenced in this Agreement. This

Agreement may be amended only by a subsequent written contract approved and signed by both parties.

12.2 **Independent Contractor.** Contractor's relationship to District is that of an independent contractor. All persons hired by Contractor and performing the Work shall be Contractor's employees or agents. Contractor and its officers, employees and agents are not District employees, and they are not entitled to District employment salary, wages or benefits. Contractor shall pay, and District shall not be responsible in any way for, the salary, wages, workers' compensation, unemployment insurance, disability insurance, tax withholding, and benefits to and on behalf of Contractor's employees. Contractor shall, to the fullest extent permitted by law, indemnify District, and its officers, employees, volunteers and agents from and against any and all liability, penalties, expenses and costs resulting from any adverse determination by the federal Internal Revenue Service, California Franchise Tax Board, other federal or state agency, or court concerning Contractor's independent contractor status or employment-related liability.

12.3 **Subcontractors.** No subcontract shall be awarded nor any subcontractor engaged by Contractor without District's prior written approval. Contractor shall be responsible for requiring and confirming that each approved subcontractor meets the minimum insurance requirements specified in section 11 of this Agreement. Any approved subcontractor shall obtain the required insurance coverages and provide proof of same to District in the manner provided in section 11 of this Agreement.

12.4 **Assignment.** This Agreement and all rights and obligations under it are personal to the parties. The Agreement may not be transferred, assigned, delegated or subcontracted in whole or in part, whether by assignment, subcontract, merger, operation of law or otherwise, by either party without the prior written consent of the other party. Any transfer, assignment, delegation, or subcontract in violation of this provision is null and void and grounds for the other party to terminate the Agreement.

12.5 **No Waiver of Rights.** Any waiver at any time by either party of its rights as to a breach or default of this Agreement shall not be deemed to be a waiver as to any other breach or default. No payment by District to Contractor shall be considered or construed to be an approval or acceptance of any Work or a waiver of any breach or default.

12.6 **Severability.** If any part of this Agreement is held to be void, invalid, illegal or unenforceable, then the remaining parts will continue in full force and effect and be fully binding, provided that each party still receives the benefits of this Agreement.

12.7 **Governing Law and Venue.** This Agreement will be governed by and construed in accordance with the laws of the State of California. The county and federal district court where District's office is located shall be venue for any state and federal court litigation concerning the enforcement or construction of this Agreement.

12.8 **Notice.** Any notice, demand, invoice or other communication required or permitted to be given under this Agreement must be in writing and delivered either (a) in person, (b) by prepaid, first class U.S. mail, (c) by a nationally-recognized commercial overnight courier service that guarantees next day delivery and provides a receipt, or (d) by email with confirmed receipt. Such notices, etc. shall be addressed as follows:

District:

Fulton-El Camino Recreation and Park District
Attn: Emily Ballus
Fulton-El Camino Recreation and Park District, 2201 Cottage Way, Sacramento, CA 95825
E-mail: eballus@fecrpd.com

Contractor:
Melton Design Group, Inc.
Attn: Greg Melton
820 Broadway Street, Chico, CA 95928
E-mail: Greg@meltondg.com

Notice given as above will be deemed given (a) when delivered in person, (b) three days after deposited in prepaid, first class U.S. mail, (c) on the date of delivery as shown on the overnight courier service receipt, or (d) upon the sender's receipt of an email from the other party confirming the delivery of the notice, etc. Any party may change its contact information by notifying the other party of the change in the manner provided above.

12.9 **Signatures and Authority.** Each party warrants that the person signing this Agreement is authorized to act on behalf of the party for whom that person signs. This Agreement may be executed in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute the same instrument. Counterparts may be delivered by facsimile, electronic mail (including PDF or any electronic signature complying with California's Uniform Electronic Transactions Act (Cal. Civ. Code, §1633.1, et seq.) or any other applicable law) or other transmission method. The parties agree that any electronic signatures appearing on the Agreement are the same as handwritten signatures for the purposes of validity, enforceability, and admissibility.

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**Fulton-El Camino Recreation and Park District:**

Dated: ______________________________

By: _____________________________________
***Emily Ballus, General Manager***

***[Name of Contractor]*:**

Dated: ______________________________

By: _____________________________________
**Greg Melton, President/CEO**

**EXHIBIT A**

PROJECT UNDERSTANDING

The scope of services under this agreement includes Construction Documents for the following:

- Howe Community Park Volleyball Court
- Howe Community Park Sand Volleyball Fencing
- Howe Community Park Picnic Area Shade
- Cottage Park Playground
- Seely Park Spray Ground and Restroom

Program List

The following is an outline of the proposed scope of work MDG will provide:

SECTION 1 – SCOPE OF WORK

TASK 1 – PROJECT COORDINATION (for all projects in Project Understanding) $ 18,200

1.1 Meet with the Client and Team to discuss project needs.
1.2 Develop program of elements and coordinate with Client to prioritize Client's needs.
1.3 Provide coordination throughout the design of the project.
1.4 Coordination of submittals and review with the County.

**TASK 2 –BASE MAPS (**for all projects in Project Understanding**)**

2.1 Site visits for site analysis, to collect data and to confirm findings.
a. Soil types, grading, drainage, general elevations, property lines and utilities.
b. Identify and assess all plant material, trees and hardscape for treatment or removal.
c. Identify elements that affect the site such as circulation, parking, site access.
2.2 Coordinate with maintenance staff to verify existing conditions.
2.3 Review site and existing plans for grading, drainage, utilities, property lines.
2.4 Create Base Map for development of design approval and construction drawings.

**TASK 3 – DESIGN DEVELOPMENT (30% CDs) (**for all projects in Project Understanding**)**

3.1 Refine Schematic Designs from the Measure Q Master Plan.
3.2 Create Design Development Plans.
a. Hardscape design, materials and construction techniques.
b. Accessory elements such as signage, fencing, utilities and access.
c. Material lists and cutsheets for proposed elements.
d. Meetings with staff and County.
3.3 Detailed Cost Analysis for all five (5) projects.
a. Breakdown of elements and material options.
b. Provide alternate options as needed.
c. Value engineering to review construction techniques and materials.
d. Present and gain approval to continue on to 75% Construction Documents.

**DELIVERABLES**:
 Meetings with staff and agencies as needed
 Development Plan and Approvals
 Final Colored Rendering
 Take-offs and Cost Estimate per project

**TASK 4 – CONSTRUCTION DOCUMENTS (75%, 100%) (**for all projects in Project Understanding; not every
plan defined here will pertain to each park, for example: lighting, etc.**)**
4.1 DEMOLITION PLAN – Show location all elements that need removal and disposal offsite.
4.2 CONSTRUCTION PLAN – Show location and layout of all proposed hardscape, grading, drainage and utilities.
a. Identify all paving locations, types, finish and detail reference.
b. Locate all existing conditions to remain including utilities.
c. Identify all material types and installation details.
4.3 GRADING and DRAINAGE PLAN – Identify all grading and drainage onsite with stormwater
runoff. (*may be included in Construction Plan)*
a. Identify areas requiring imported soil.
4.4 LOW VOLTAGE ELECTRICAL, LIGHTING PLAN – Lighting location and fixture type. Coordinate
all electrical fixtures, play and security lighting in landscape with Electrical Engineer as needed.
4.5 STRUCTURAL PLAN – Structural calculations for footings for play, walls, entry monuments.
4.6 IRRIGATION PLAN – Irrigation plan with complete water use information including water
use calculations for all planting areas.
a. Identify all irrigation water use zones (trees, shrubs and ground covers) along with mainline, new and existing valves, point of connection and meters.
b. Show new valves, flow valves and controller layout.
*WATER USE CALCULATIONS, SCHEDULING and GUIDELINES*
c. Provide water use calculations identifying maximum applied water allowance and quantity of water use.
d. Develop water use schedule with seasonal adjustments along with estimated
water use calculations.
4.7 PLANTING PLAN – Identify all proposed plant species, water use, size and type; drought
tolerant, low-maintenance adaptive plants and California natives where possible.
4.8 DETAIL SHEETS – Construction details of all proposed elements.
4.9 TECHNICAL SPECIFICATIONS – Book form to describe required materials, workmanship,
grading, planting and irrigation techniques, including requirements for contractor supplied as-built drawings.
a. MDG to provide Bid Form with any needed Alternate Bid Items.
4.10 COST ESTIMATE – Calculations and detailed Cost Estimate to verify budget.
4.11 SUBMITTAL – Sets of development plans for the Client; revise construction documents, as

required. Submittal of construction drawings to Client will occur at 75% and 100%.

**DELIVERABLES**:
- Meetings with staff for Review and Comments
- Final Construction Plans 75% and 100%

***TASK 5 – BID ADMINISTRATION and CONTRACTOR SELECTION***
5.1 MDG to provide Front End Bid Documents: General Conditions, Special Provisions, Notice
to Contractors, etc. using Client-provided templates or MDG templates with agreed-upon bid information (Bid Date, Pre-Bid Date, Construction Timeframe, Liquidated Damages, etc.).
5.2 MDG to facilitate a pre-bid walk of the site and review of plans.
5.3 Accept bids on behalf of Client, if requested
5.4 Addenda/Requests for Information (RFIs) – Provide clarifications of the construction documents to contractors.

***TASK 6 – CONSTRUCTION ADMINISTRATION and INSPECTIONS***
6.1 SUBMITTALS – Review and accept or deny required contractor submittals, cutsheets and samples.
6.2 RFIs/ADDENDA – Review any requests for clarification from the contractor and create addenda as needed to address.
6.3 CHANGE ORDERS – Review Change Order submissions for materials, methods and costs.
a. If MDG is not included in the review and approval of any Change Order(s), MDG accepts no liability or responsibility for costs associated with said Change Order(s).
6.4 SCHEDULED SITE VISITS – Participate in seven to nine (7-9) meetings / project site visits
with the project contractor and Client staff to review the progress of construction and inspect at determined milestones. Additional meetings to be billed hourly.
a. Kick off with contractor to discuss methodology and schedule.
b. Review all demolitions marked prior to removal.
c. Review rough grading and drainage prior to hardscape construction.
d. Review all site accessories such as fences, utilities, access.
e. Review hardscape layout and forming prior to pouring concrete and sample finish.
f. Review finish grade of new areas along with drainage trench.
g. Review irrigation installation, trench depth, backfill, clock adjustments and system operation.
h. Plant material inspection (onsite, coordinate previously prior to planting).
i. Pre-maintenance period observation and punchlist to confirm completion.
j. Final walk through/post maintenance period punchlist.
k. Provide certificate of completion to Client.

**COST SUMMARY PER TASK FEES**
TASK 1: PROJECT COORDINATION **$ 18,200**
TASK 2: BASE MAP and TOPOGRAPHIC SURVEY **$ 9,100**
TASK 3: DESIGN DEVELOPMENT PLAN (30%) **$ 50,850**
TASK 4: CONSTRUCTION DOCUMENTS (75%, 100%-Final) $ 104,650

***ADDITIONAL TASK SERVICES: $ 15,200***
*TASK 5: BID ADMINISTRATION and CONTRACTOR SELECTION $ TBD*
*TASK 6: CONSTRUCTION ADMINISTRATION and INSPECTIONS $ TBD*
Multi-Project Construction Docs to Construction Admin
*TASK 7: ADDITIONAL PROJECTS OR ASSIGNMENTS $ TBD*

**TOTAL $ 198,000**

**FULTON-EL CAMINO RECREATION AND PARK DISTRICT**
**BOARD OF DIRECTORS MEETING**
**August 20, 2026**

**ITEM NO. 6.5**
**Approve the 2026 Fiscal Year Audit Services by Larry Bain, Certified Public Accountant**

## STAFF REPORT

**TO:** Board of Directors

**FROM:** Emily J. Ballus, General Manager

**SUBJECT:** Approve the 2026 Fiscal Year Audit Services by Larry Bain, Certified Public Accountant

**DATE:** August 20, 2026

### RECOMMENDATION
Staff recommends that the Board accept the proposal from Larry Bain, CPA, for professional auditing services as outlined in his letter dated June 26, 2026.

### BACKGROUND
Each year, Larry Bain, CPA, provides the District with a letter outlining the proposed auditing services for the District's financial statements for the preceding fiscal year. The attached letter confirms that the annual audit has been scheduled and provides the Board with an overview of the scope and nature of the services to be performed.

The proposal requests execution by the Board Chair and General Manager to authorize and confirm the District's acceptance of the proposed auditing services.

### DISCUSSION
The Board will consider accepting the proposal from Larry Bain, CPA, to provide professional auditing services for the District. Approval will authorize the auditor to proceed with the annual audit in accordance with the scope of services outlined in the June 26, 2026, letter.

### ATTACHMENT
- Letter from Larry Bain, CPA, dated June 26, 2026

LARRY BAIN, CPA
AN ACCOUNTING CORPORATION

2148 Frascati Drive, El Dorado Hills, CA 95762 / (916)601-8894

lpbain@sbcglobal.net

June 26, 2026

To: Board of Directors and Emily Ballus, General Manager
Fulton-El Camino Recreation and Park District
Sacramento, California

We are pleased to confirm our understanding of the services we are to provide Fulton-El Camino Recreation and Park District for the fiscal year ended June 30, 2026.

**Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Fulton-El Camino Recreation and Park District as of and for the fiscal year ended June 30, 2026. Accounting standards generally accepted in the United States of America (GAAS) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Fulton-El Camino Recreation and Park District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Fulton-El Camino Recreation and Park District's RSI in accordance with GAAS. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles (GAAP) and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis.
2) Budget to Actual Schedule
3) GASB 68 Pension Schedules
4) GASB 75 OPEB Schedules

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

**Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

**Audit Procedures—Internal Control**

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

**Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Fulton-El Camino Recreation and Park District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

**Other Services**

We will also assist in preparing the financial statements of Fulton-El Camino Recreation and Park District in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

**Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

**Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Larry Bain, CPA, An Accounting Corporation and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State Controller's Office or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Larry Bain, CPA personnel. Furthermore, upon request, we may provide copies of selected audit documentation to State Controller's Office or its designee. The State Controller or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Larry Bain, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on October 14, 2026, and to issue our report no later than December 31 2026.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed $20,500. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 45 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

**Reporting**

We will issue a written report upon completion of our audit of Fulton-El Camino Recreation and Park District's financial statements. Our report will be addressed to management and those charged with governance of Fulton-El Camino Recreation and Park District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to Fulton-El Camino Recreation and Park District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

Larry Bain, CPA

An Accounting Corporation

RESPONSE:

This letter correctly sets forth the understanding of Fulton-El Camino Recreation and Park District.

Management signature: ______________________________

Title: ______________________________

Date: ______________________________

Governance signature: ______________________________

Title: ______________________________

Date: ______________________________


# Got Governance?

## Everything You Wanted to Know About Being a Board Member but Were Afraid to Ask

*By Kelley Donaldson, APR, Community and External Affairs Manager, Monte Vista Water District*

### Candid Advice From a 25-Year Veteran Board Member

When Sandra Rose was elected to the Monte Vista Water District board in 1999, she was, by her own admission, a typical water user who knew nothing about the complexity or cost of water service. With eagerness to understand and serve her community, once sworn in she enrolled in CSDA's Special District Leadership Academy and earned her Certificate in Special District Governance from the Special District Leadership Foundation in 2004. Twenty-five years later, she's still serving, now as Board President, and she's ready to share what those decades in the boardroom have taught her.

At this year's CSDA Annual Conference, Rose will be joined by Monte Vista Water District General Manager/ CEO Justin Scott-Coe for a candid session titled *Top 10 Board Member Best Practices*. Together, they'll walk through meaningful best practices that cover everything from meeting preparation and board conduct to staff relations and political boundaries — the kind of practical guidance that governance textbooks rarely spell out.

Some of the advice is straightforward but so simple it's often overlooked. For those who won't be attending the conference session, this article shares some of the insights that will be covered.

- Read your board packet before you arrive — don't open it at the dais.
- Put your phone away during meetings; when the audience can only see the top of your head, they know your attention is focused elsewhere.

These may sound basic, but Rose has seen these things happen too many times.

### More Tips for Board Members

- Think carefully before endorsing candidates. As flattering as it may feel to be asked, endorsements can create unnecessary enemies and future complications.

- Resist the temptation to use an elected position to bypass proper channels when dealing with other officials or agencies. Your role opens doors; it doesn't replace due process.

## Board and Staff Relationship Advice

Rose says that the foundation of an effective board-general manager relationship is mutual trust, and trust that is built through consistent, honest, two-way communication. If you need something, ask – but don't go directly to staff. Carry your general manager's business card to defer questions or vendor inquiries. Understanding each other's roles helps provide better service as an elected official and as a district.

Rose is someone who came in knowing nothing, committed to learning, and spent 25 years figuring out what works. Her practical and candid message is backed with experience and confidence of someone who has been in the room when things go right, and when they go sideways.

Whether you are newly elected, considering a run for a board seat, or a seasoned member looking for a fresh perspective, this session offers the kind of honest, peer-to-peer guidance that can make you a more effective and impactful leader. Board members and directors, whether new to the role or seasoned over decades, can learn new skills and develop thoughtful leadership practices by attending the Special District Leadership Academy offered multiple times each year by CSDA.



Page 162 of 167

**Generative AI and real-time data are transforming how parks leaders design, maintain, and serve their communities, from sensor-powered maintenance to AI-enhanced community planning**

December 16, 2025

Stephen Goldsmith

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Beneath all the hype and worry around generative artificial intelligence (GenAI) lies a real opportunity for park and recreation leaders. Not only can they and their teams work smarter, faster and more efficiently, but also they can engage park users and the public in more meaningful ways, which builds trust in the long run.

The latest digital breakthroughs can be brought into two broad categories. First are the tools available to collect data on park conditions, usage and more. Data from sensors, cell phones, cameras and automated vehicle locators give parks departments access to enormous increases in the amount, timeliness and sources of data they can use to manage assets and plan improvements.

Second is the explosion in tools available to help officials and community leaders turn the avalanche of data into actionable insights. Generative AI enhances the analytical capabilities of cities and counties of all sizes, allowing leaders who may not be data experts themselves to identify trends and outliers in vast datasets of park data.

This article promotes a vision for future park planning and management, highlighting promising applications by leading agencies that utilize these technologies to design, maintain, and enrich parks.

**Intelligent Planning: Designing Parks That Work for Everyone**

I vividly remember one of my first park-oriented community meetings as a new mayor in Indianapolis in the 1990s. We had pledged to invest $50 million in new parks and trails. I started the meeting by asking residents in the room what they wanted to see. The first speaker gruffly responded that he wasn't a designer, and I needed to help him understand the options first.

He had a good point: It can be difficult for people who aren't professionals to imagine what a park should look like or how it should function. In those days, presentations from whiteboards with drawings would spark community feedback, leading to a subsequent meeting with updated drawings — likely sparking another round of feedback. Now, GenAI tools enable anyone to quickly create and refine visualizations, facilitating real-time, all-encompassing design.

Digital tools change the way officials gather information, share it with the community and understand the interactions with other important values. In planning, many departments now access “Human Movement” data, which is drawn from aggregated and anonymized cell phone location tracking. For example, academic experts in a 2022 research note for the Landscape and Urban Planning journal utilized cell phone data from 10 million daily active park users in New York City to better understand where and when people used parks, points of social interaction, and the effect of amenities on park experiences.

These new tools can also significantly improve the quality of engagement by improving understanding and feedback. According to a summary by the Lincoln Institute, Columbus, Ohio, as part of a new bus rapid transit corridor, provided immersive bus tours attended by hundreds of community stakeholders. Additionally, QR codes on bus shelters made the plans accessible to those unable to take the guided tour.

Layered data, combined with new tools for understanding, unlocks insights. LA County Parks, in its comprehensive parks needs assessments, revealed stark differences in the accessibility and quality of parks and open space, as well as the need to both conserve and restore lands. Sheela Mathai Kleinknecht, planning section head at LA County Parks, explains, “We looked at the county through different lenses, focusing on social and transportation barriers, and health and environmental vulnerability. These layered insights enable officials to understand how some communities have access to parks and open spaces, still, they are in poor condition, and other communities may lack amenities such as swimming pools, splash pads, playgrounds and ballfields.”

Similarly, Tucson’s Tree Equity Score analyzes canopy, heat severity, and the percentage of nearby residents who are low-income, seniors, or children to prioritize the placement of one million trees. These examples demonstrate the potential of digital analysis, particularly when powered by Gen AI, enabling many more park officials and community leaders to contribute solutions.

**Next-Generation Maintenance: Proactive, Efficient, and Sustainable**

No area of parks will be more affected by technology than asset management. I am reminded of the time as mayor when I stopped to ask a city vendor why he was mowing an area with very little grass. He responded that the work order system assigned him to cut this park every other Wednesday. Today, helping workers know where and when to focus their efforts can be much more refined. Moisture sensors will indicate when the grass needs to be cut, and with the human movement data, managers will schedule mowing when a field is least likely to be in use.

Massively more information can inform decisions. Park inspections, video and drone images, and geo-tagged photos submitted by residents provide a continuous flow of maintenance warnings. GenAI and GIS interfaces can transform images of items like graffiti or overflowing trash cans into maintenance requests, triggering real-time service tickets and routing them to the correct crews.

Devices in machines, such as vibration sensors on pumps, HVAC systems or vehicles, can predict failures before they happen. Sensors track the condition of playground equipment, lighting, irrigation and trails, all of which enable timely inspections and alerts. Field workers who respond not only have an early warning, but also information about the required parts. Data streams from automated vehicle locators help officials manage assets and understand their utilization.

Breakthroughs occur when agencies combine various sources of information, organize them spatially and then take action informed by analysis. That's what the state of Tennessee's "One Smart Park" application does. Utilizing a cloud-based geographic information system, the application enables park rangers and managers to track everything from trail conditions to the locations of invasive species. The application also serves as virtual scaffolding for sharing important information and approaches with other land-holding agencies, such as the Department of Agriculture and the Wildlife Resources Agency.

Carlsbad, California officials demonstrate how tools, such as Geospatial Artificial Intelligence ("light GeoAI"), when applied to GPS devices, maps and satellite imagery, produces efficiency. **AI-optimized** clustering and scheduling analysis reduces the time it takes a field employee to perform inspections. Key performance indicators include cost, responsiveness, community satisfaction, time management, and the elimination of obsolete processes. Light GeoAI reduced the price of the inspection and verification program by 44% and the time to complete verifications by 75%.

**Elevating User Experience and Safety**

These digital improvements matter most when they improve the experience of park users. Many departments today utilize some form of a customer-facing bot, such as the City of Los Angeles' clever Ranger Rap. The next set of breakthroughs utilizes dynamic, spatially organized data, delivered to mobile apps and via QR codes, to provide visitors with real-time maps, updates on closures, and accessibility information. Des Moines' park planners, Derek Hansen and Colby Fangman, explain that "We're getting to a granular, individual facility-level geofence that helps us understand who's using the park and how… we can match that against shelter rentals and to determine maintenance schedules." In Des Moines, which has nearly 70 miles of popular park trails, users can sign up to get "Know Before You Go" alerts for all trails, either by text or via Facebook. "Every decision now is community-informed and data-driven," Hansen says. "It's made us smarter, more intentional, and more trusted decision-makers."

Seattle Parks utilizes multiple digital and in-person methods to gather feedback and communicate project progress. For capital projects, it incorporates the Social Pinpoint platform, a public-facing project hub featuring interactive maps, surveys and real-time updates on projects. Seattle utilizes ArcGIS to provide an interactive trail map, as well as tools for operations teams to update trail conditions and prioritize scheduling maintenance. Oliver Bazinet, Planning and Capital Development advisor, observes that we utilize Power BI to extract data from our asset management and work order systems to answer even basic questions, such as "where are the open restrooms?"

Montgomery Parks in Maryland expanded the focus on users to include access for those with disabilities. The National Federation of the Blind, in a design meeting with Parks, emphasized the importance of descriptive text linking each park's location to its amenities, which would greatly benefit blind users. Consequently, the team is currently exploring the most effective technologies to deliver "directional alt text" for users with low vision. Montgomery Parks' approach of combining internal and external digital access underscores another key component of digital transformation. By broadly training staff members, rather than relying solely on GIS experts, to analyze the more than 40 layers of data in the new Parks and Trails Atlas, Keegan Clifford, GIS coordinator, helped democratize access to digital solutions, enabling everyone, from field technicians to vision-impaired users, to understand and navigate the county's park system.

Technology will continue to enhance our ability to create exceptional park and recreational experiences. To do so, though, leaders must focus not just on technology, but also on empowering frontline staff, investing in data literacy, fostering vendor interoperability and making the return-on-investment case for resources. Agencies will need to protect privacy, build geospatial data foundations and create a culture of continuous, analytical problem-solving. Yet once hard-pressed parks and recreation officials take these steps, they will be able to utilize digital tools, barely imaginable even five years ago, to build and maintain even better livable spaces for their communities.

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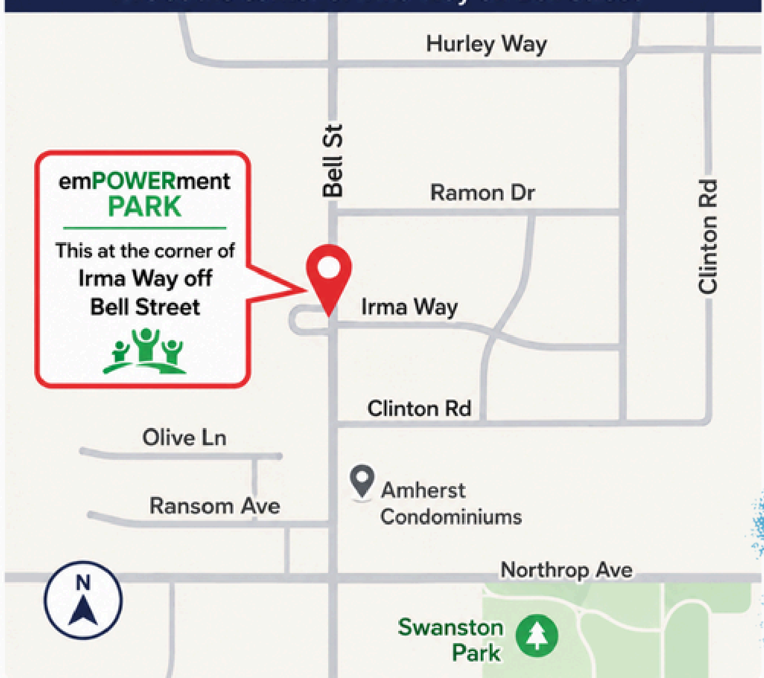


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