RIO LINDA ELVERTA RECREATION and PARK DISTRICT

Board of Directors
Regular Meeting Agenda[i]

Wednesday, September 16, 2026, 6:00pm

Depot Building
6730 Front Street
Rio Linda, CA 95673
(916) 991-5929 or
www.RLEParks.com

Wayne Del Nero, Chairperson
Troy Golden, Vice Chairperson
Lisa L. Morris, Secretary
Deanna Read, Director
Charlea R. Moore, Director
Mike Heller, General Manager

"Ensuring Parks, Recreation, Habitat, and Open Space for our Future."

Call to Order[ii]

- **Pledge of Allegiance**
- **Roll Call**

Wayne Del Nero – Chairperson
Troy Golden – Vice Chairperson
Charlea R. Moore – Director
Lisa L. Morris – Secretary
Deanna Read – Director

THIS DISTRICT BOARD MEETING WILL HAVE A TELECONFERENCE OPTION

https://us02web.zoom.us/j/85292792797?pwd=HRE0FJqSQac3uOuysyUa8oqZ72myHP.1

Meeting ID: 852 9279 2797 Passcode: 451806

Note: The meeting is being held both live and by video conferencing means for members of the public to observe, for Board Directors who are unable to attend (per AB 2449), and for presentations from consultants who are geographically out of the area. Members of the public seeking to address the Board of Directors, although not required, are strongly encouraged to attend the General Board Meeting in person.

Public Comments[iii] for Items not on this Agenda

Introduction of Guests

Presentations & Announcements

Review of Written Correspondence

1. California Association for Parks & Recreation Indemnity (CAPRI) – Call for Nominations pg. 3

Consent Calendar

Receive & File:

1. Knight Watch Security Patrol Monthly Report. *(D. Broussard)* pg. 5

Approve:

2. Minutes of August 19, Board of Directors Regular Meeting. *(M. Heller)* pg. 8
3. Cash Disbursements: August 31, 2026. *(A. Hernandez)* pg. 11
4. Finance Report: August 31, 2026. *(A. Hernandez)* pg. 17
5. Park Maintenance Monthly Report. *(A. Prescott)* pg. 30
6. Recreation Monthly Report. *(Y. Lagge)* pg. 31
7. General Manager's Report. *(M. Heller)* pg. 32
8. Adoption of Resolution #2026-13 approving an amendment to Policy #2090 – Uniforms/Protective Clothing. *(M. Heller)* pg. 35

General Business

9. Discussion – District wide Benefit Assessment. (M. Heller) pg. 38

Board of Directors Committee Minutes

1. Administration and Finance Committee. *(Morris/Moore – Chair)*
2. Planning Committee *(Read/Morris – Chair)*
3. Safety and Security Committee *(Del Nero/Golden – Chair)*
5. Dry Creek Parkway Committee *(Morris)*
6. LAFCo – SDAC *(Moore/Read)*

Board of Directors Comments & Future Agenda Items

- Comments
- General Manager Comments
- Future Agenda Items

Adjournment

MEETING SCHEDULE

The next regularly scheduled meeting of the Rio Linda Elverta Recreation and Park District Board of Directors is October 21, 2026, at 810 Oak Lane, Rio Linda, California 95673.

ADA COMPLIANCE STATEMENT

In compliance with the Americans with Disabilities Act, if you need special assistance or materials to participate in this meeting, please contact the District Office at 916-991-5929 or info@rleparks.com. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting and agenda materials.

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[i] ***Public Records Available:*** *This agenda may be amended up to 72 hours prior to the regular meeting being held; 24 hours prior to a special meeting. An AGENDA in FINAL FORM is located at the District Office as well as the Rio Linda Elverta Community Water District Office. Additionally, a copy of the FINAL AGENDA is available on the District's website at www.rleparks.com. Support material is available for public inspection at the District Office. Sessions of the Board of Directors may be recorded, and members of the audience are asked to step to the microphone and give their name and address before addressing the Board. Items may be taken in any order listed on this Agenda. For anyone having difficulty hearing, listening assistance headphones are available. Any writing that is a public record and is distributed to all or a majority of the Board of Directors is available for immediate public inspection in the District Office, 810 Oak Lane, Rio Linda. Public records distributed during the meeting shall be made available to review at the meeting. For purposes of the Brown Act §54954.2(a), the numbered items on this Agenda give a brief description of each item of business to be transacted or discussed. Recommendations of the staff, as shown, do not prevent the Board from taking other action.*

[ii] ***Speaker's Card/Request to Speak:*** *If you would like to address the Board of Directors on a scheduled agenda item, please complete the Request to Speak Form and give it to the Board Chairperson. The card is at the table at the entrance to the meeting room. Please identify on the card your name, address, and the item on which you would like to speak. The Request to Speak Form assists the Chairperson in ensuring that all persons wishing to address the Board are recognized. Your name will be called at the time the matter is heard by the Board. When it appears that there are several members of the public wishing to address the Board on a specific item, please limit your comments to two (2) minutes so everyone may be heard. This meeting may be video and/or audio recorded.*

[iii] ***Public Comments:*** *Members of the public may address the Board on general District topics not listed on this agenda or on specific agenda items when the items are heard. Persons who wish to comment on either agenda or non-agenda items should fill out a comment card located on the table in the rear of the room and give it to the General Manager. The Chair will call for comments. A time limit of three (3) minutes will be observed for each speaker. It is a violation of state law for the Board to discuss or take action on non-agenda items. The Board may only ask clarifying questions or refer the matter to staff.*

Next Resolution Number. *2026-14*

Mike Heller

From: CAPRI Member Portal <capriportal@specialdistrict.org>
Sent: Wednesday, September 9, 2026 11:24 AM
To: Mike Heller
Subject: 2026 CAPRI Board of Directors Election - Call for Nominations

California Association for Park & Recreation Indemnity
CAPRI
Member Portal

Every two years, an election is held for select positions on the CAPRI Board of Directors. For 2026, the current seats up for election are the three Director positions that are categorized based upon member agency contributions to the CAPRI programs (i.e. WC premiums + GL & Property premiums = total contribution). They include the following:

- Director - Upper 1/3 Contribution Tier
- Director - Middle 1/3 Contribution Tier
- Director - Lower 1/3 Contribution Tier

About the Board - Members of the Board of Directors are responsible for the governance of CAPRI and its Workers' Compensation and General Liability & Property programs. This includes guidance and oversight over each respective self-insurance pool, including risk control, claims handling, and investment management.

The CAPRI Board of Directors meets between 4-6 times per year depending upon the needs of the organization. While Board Members do not receive a stipend for their participation, travel expenses for in-person meetings are reimbursed by CAPRI.

Eligibility - To be eligible to serve on the CAPRI Board of Directors, you must either be a management employee of a member agency or a Board Member for a member agency. Please review the Contribution Tiers to determine your agency's current tier and identify which Board position for which you might qualify.

Call for Nominations

At this time, the CAPRI Board of Directors is formally issuing a Call for Nominations to the membership. All qualified and interested individuals willing to serve should send a *"Letter of Interest"* to CAPRI outlining their interest and qualifications to serve on the CAPRI Board of Directors. The Letter of Interest must be received by **October 2,**

2026 to be considered for placement on the ballot. Please email your letter to CAPRI's Executive Director, Matthew Duarte, at mduarte@capri-jpa.gov.

Election Timeline

At the close of the nomination period, the ballot will be finalized and sent out to the membership along with each candidate's Letter of Interest. The Election process will proceed as follows:

Action:	**Date:**
Notice/Call for Nominations	09/09/26
Nominations must be received	10/02/26
Ballots mailed to Districts	10/05/26
ELECTION (Ballot must be in)	11/02/26

If you have any questions or comments on this or anything related to CAPRI, please contact Matthew Duarte at mduarte@capri-jpa.gov. Thank you!

Board Members

CAPRI is governed by a 7-member board of directors.

Read more

Knight Watch Protective Services, Inc.
Rio Linda Recreation and Park District
Monthly Patrol Activity Report
Date: August 1, 2026-August 31, 2026

Mobile Patrol	Report ID: 26-117213	Author: B Rasmussen
Date & Time	**Location**	**Activity**
2026-08-05 17:06	Community Center Park 810 Oak Ln, Rio Linda, CA 95673	Homeless/Vagrant
Report Details		
I conducted a routine patrol of the entire property. I contacted one individual whose motorcycle parked on park property between the community center and the park, outside of the designated parking lot. I advised the individual that the motorcycle cannot parked there. The individual became verbally aggressive, flipped me off multiple times, and then complied by moving the motorcycle. I observed no homeless individuals on the property, and I noted no property damage or suspicious activity during the patrol. At approximately 5:00 p.m., I escorted the community center employee to her vehicle.		

Service Call	Report ID: 26-118292	Author: B Rasmussen
Date & Time	**Location**	**Activity**
2026-08-12 12:21	Northbrook Park 2811 Tourmaline Way, Antelope, CA 95843	Parking Violation
Report Details		
I responded to a service call at Northbrook Park regarding two vehicles partially blocking the park entrance and parked along the public street. I contacted both individuals and advised them to move. Both complied and left the area after 5–10 minutes.		

Mobile Patrol	Report ID: 26-118352	Author: P Raines
Date & Time	**Location**	**Activity**
2026-08-12 21:20	Westside Park 6537 W 2nd St, Rio Linda, CA 95673	Information Only, Secured Gate, Suspicious Vehicle
Report Details		
When I arrived, I noticed two vehicles in the parking lot. The owners of one vehicle immediately got in the vehicle and left. I could not locate the owner of the second vehicle and started to place a tow-tag on the vehicle. The owner showed up and left the property without argument. I did not see any homeless encampments or anything suspicious. I locked both drive-through gates before I left.		

Mobile Patrol	Report ID: 26-119146	Author: D Broussard
Date & Time	**Location**	**Activity**
2026-08-17 17:17	Community Center Park 810 Oak Ln, Rio Linda, CA 95673	Animal - Loose/Abandoned
Report Details		
I checked in with staff and spoke with the General Manager. They had a dog that came in and they called animal control. Animal control is on site. I checked the rest of the park, and everything was clear.		

Mobile Patrol	Report ID: 26-119332	Author: P Raines
Date & Time	**Location**	**Activity**
2026-08-18 22:25	Hayer Park 6201 10th St, Rio Linda, CA 95673	Homeless/Vagrant, Illegal Camping, Secured Gate, Suspicious Vehicle
Report Details		
When I arrived, there were no vehicles in the parking lot. I did a foot patrol of the park and found a motorcycle at the back of the park near the Connex boxes. I could not find the owner of the motorcycle. But I did discover a homeless encampment in the ditch near the Connex boxes. I went to return to my vehicle to get a tow tag. And the motorcycle operator started the vehicle and left the park before I could approach. I did not see anything else suspicious or unusual and I locked the gate when I left.		

Mobile Patrol	Report ID: 26-119446	Author: B Rasmussen
Date & Time	**Location**	**Activity**
2026-08-19 17:19	Depot Park 6730 Front St, Rio Linda, CA 95673	Homeless/Vagrant
Report Details		
I conducted a routine patrol of the property. I observed approximately three transient individuals lying on park benches and on the ground. I contacted them and advised them to leave. All complied, gathered their belongings, and left the property.		

Mobile Patrol	Report ID: 26-119809	Author: G Oler
Date & Time	**Location**	**Activity**
2026-08-21 22:08	Central Park Horse Arena 820 Elkhorn Blvd, Rio Linda, CA 95673	Suspicious Person, Suspicious Activity
Report Details		
When I arrived on site, I conducted a patrol of the property. I found no signs of homeless or encampments on property, but I did observe a man wearing a T shirt and shorts with a white and red cap messing with the brown storage container in the parking lot. I advised Officer Sullivan and made contact. The individual stated his name was Matt who is the nephew of the owner, Brian (Ford). I advised that property closed and that he still had to leave. He left shortly after with no issue. I advised Officer Sullivan and secured the front gate before exiting property.		

Mobile Patrol	Report ID: 26-119973	Author: G Oler
Date & Time	**Location**	**Activity**
2026-08-22 22:23	Central Park Horse Arena 820 Elkhorn Blvd, Rio Linda, CA 95673	Homeless/Vagrant, Suspicious Person, Suspicious Activity, Illegal Camping
Report Details		
When I arrived on site, I observed an individual sleeping on the property. I advised Officer Sullivan and contacted Sac PD. I then asked for a call log number or when someone would arrive. They advised there was a high call volume, and it could take a while. The individual woke up and began exiting the property. I canceled the Sac PD call. Continuing my patrol, I observed remnants of an encampment inside a brown storage container in the main parking lot. I advised Officer Sullivan and continued my patrol.		

Mobile Patrol	Report ID: 26-120447	Author: P Raines
Date & Time	**Location**	**Activity**
2026-08-25 22:12	Babe Best Park 7525 10th St, Rio Linda, CA 95673	Maintenance Issue, Secured Gate
Report Details		
I did a patrol at the park. I did not observe anybody at the park or any vehicles in the parking lot. I went around the restroom building and did not see any vandalism or damage. However, both restrooms were open. I was unable to secure both restrooms, but I made them look like they were secure. I locked the walk-through gate and the main drive-through gate.		

Mobile Patrol	Report ID: 26-120804	Author: P Raines
Date & Time	**Location**	**Activity**
2026-08-27 22:12	Community Center Park 810 Oak Ln, Rio Linda, CA 95673	Homeless/Vagrant, Secured Gate
Report Details		
When I arrived on site, I noticed a motorcycle in the parking lot. I continued my patrol and did not see any damage or vandalism to the building. However, I did find three individuals near the pavilion by the building. Two of the individuals were attempting to barbecue, but I had them put the fire out, and they left the property without argument. The third individual was the owner of the motorcycle. He also left without argument.		

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT
810 Oak Lane, Rio Linda, California 95673

BOARD OF DIRECTORS REGULAR MEETING MINUTES
August 19, 2026

DRAFT

Call to Order
Chairperson Wayne Del Nero called the meeting to order on August 19, 2026, at 6:01pm. Present were Vice Chairperson Troy Golden, Secretary Lisa L. Morris, Director Charlea R. Moore, and Director Deanna Read. Staff members present included General Manager Mike Heller, Administrative Services Supervisor Annette Hernandez, Parks Supervisor Aaron Prescott, Recreation Supervisor Yanni Lagge, and Administrative Assistant Sandra Mefford. The meeting was broadcast on Zoom Communications.

Public Comments
No Public Comments this month.

Presentations & Announcements
General Manager introduced SCI Consultant Blair Aas who will be presenting on Item #9.

Review of Written Correspondence
No Written Correspondence this month.

Consent Calendar
Item #1 was pulled for Discussion.
Item #1 Director Moore asked what happened to the RV that was left at the Horse arena. General Manager Heller responded Knight Watch called the Sheriff by the time they arrived the person had come back and removed the RV.

Motion No. 1
It was moved by Director Moore and Director Read seconded the motion to approve the consent calendar as follows: (1) Knight Watch Security Monthly Report; (2) Minutes of the July 15, 2026, Board of Directors Regular Meeting; (3) Cash Disbursements, July 31, 2026; (4) Finance Report, July 31, 2026; (5) Park Maintenance Monthly Report, July 2026; (6) Recreation Monthly Report, July 2026; (7) General Manager's Report July 2026; (8) Adoption of Resolution #2026-10 authorizing a transfer of Quimby Fees to the Rio Linda Elverta Recreation and Park District General Fund: Motion carried: Ayes; (5); Noes; (0), Abstain; (0), Absent; (0).

General Business
Agenda Item #9
Discussion – Potential for a District wide Benefit Assessment as presented by Blair Aas of SCI Consulting
General Manager Heller provided a brief recap of the discussion item and introduced Blair Aas from SCI Consulting. Mr. Aas gave a history of the partnership between SCI and the Recreation and Park District. He then gave a presentation on different funding options that the District could consider. This included Benefit Assessments; Special Taxes; CFD Special Taxes; and a General Obligation Bond.

Mr. Aas laid out the process for each of the funding mechanisms. He did state that for a Benefit Assessment the District would need to hire an engineer to determine the assessment. The District would also control the entire process right up to issuing the ballot sent to the property owners.

Director Moore requested a copy of the slide presentation. General Manager Heller informed the Board that the presentation would be sent as part of the Friday email.

Director Moore asked if the CFD Special Tax is the most flexible in terms of the use of the income dollars. Mr. Aas confirmed that it was.

Vice Chairperson Golden asked what the main difference between a Special Tax and a CFD Special Tax was. Mr. Aas responded and told the Board that the Special Tax would not land use or capital financing. He added that the CFD Special Tax provided more flexibility.

Chairperson Del Nero inquired about a quote for services from SCI. Mr. Aas responded that he would work with General Manager Heller on a quote for services as well as creating a timeline. It was suggested to bring back the discussion to the Administration and Finance Committee. Vice Chairperson Golden stated that the Board would need to discuss what the funding will be used for annually so that the Community is aware. The Board of Directors through the Administration and Finance Committee will need to identify the priorities.

Agenda Item #10

Discussion – Adoption of Resolution #2026-11 approving BCI Burke for the purchase and installation of the new playground equipment at the Community Center Park.

General Manager Mike Heller introduced this item to adopt Resolution #2026-11 approving as agreement with BCI-Burke to complete, prepare, and install the new playground amenities at the Community Center Park. This was discussed with the Park Planning and the Administration and Finance Committee. The project was approved as an Improvement Project as part of the fiscal year 2026-2027 budget.

Director Golden asked if the Engineered Wood Fiber (EWF) ground cover would be the same and if General Manager Heller was happy with the Design. General Manager Heller said yes, the EWF would be the same and he is happy with the design but would have liked to see more adaptive elements. This was curtailed by pricing.

Motion No. 2

It was moved by Vice Chairperson Golden and Director Moore seconded the motion to approve Resolution #2026-11 approving BCI-Burke for the purchase and installation of the new playground equipment at the Community Center Park: Motion carried: Ayes; (5); Noes; (0), Abstain; (0), Absent; (0).

Agenda Item #11

Discussion – Approve Resolution #2026-12 Approving the Fiscal Year 2026-2027 Final Budget

General Manager Heller Introduced this item by reviewing the final changes to the budget and recommending that the Board of Directors approve Resolution #2026-12 for the FY 2026-2027 Budget.

There were no additional questions.

Motion No. 3

It was moved by Director Moore and Director Morris seconded the motion to approve Resolution #2026-12 approving and adopting the Final Budget for Fiscal Year 2026-2027: Motion carried: Ayes; (5); Noes; (0), Abstain; (0), Absent; (0).

Board of Directors Committee Minutes

Administration and Finance Committee – Met on August 11, 2026. Discussed the July Financials, playground, and Final Budget.

Planning Committee – Met on August 4, 2026. Discussed the Community Center playground, Moraga Park seeding, GrandPark Provenance 3rd edition of their Specific Plan, and the Quarter Midget plaque.

Safety and Security Committee – Met on August 5, 2026. Discussed the transient situation in parks, security camera coverage, and the E-bike usage issue in the parks.

Dry Creek Parkway – Did not meet. Scheduled for September 2nd.

LAFCo-SDAC – Did not meet.

Board of Directors Comments
Secretary Morris thanked the staff, Administration Division for the Budget; Parks Division for keeping the parks looking good. She is happy with the Recreation Division, and she is seeing more information on programs. She recognized Staff involvement at National Night Out and the recent Neighborhood Association meeting.

Vice Chairperson Golden said Director Morris covered everything. He had no additional comments.

Director Read thanked the Staff for their National Night Out involvement. She thanked the Administration Division for the work on the budget. She commented that the parks look great. She asked about adult dodgeball.

Director Moore thanked Administration Division for the wonderful work on the budget. She is looking forward to the fall activity guide, it has been helping with the Tai Chi program. She thanked the Parks Division for their work on the water pipes.

Chairperson Del Nero thanked the Administration Division for the work on the budget. He thanked the Parks Division for the condition of Babe Best during the recent tournament and asked if anything could be done with the weeds behind the Depot building.

General Manager Comments
General Manager Heller shared a save the date for the plaque dedication at the Quarter Midget Track.

Adjournment
Chairperson Del Nero adjourned the meeting at 7:52pm.

APPROVED:

ATTEST:

ABSTAIN:

ABSENT:

Wayne Del Nero Chairperson, Board of Directions	Lisa L. Morris Secretary, Board of Director

Rio Linda Elverta
Recreation and Park District

Cash Disbursements Report

September 16, 2026

EXPENDITURES SERVICE AND SUPPLY DETAIL SUMMARY
FY 2026-2027

ACCT#	ACCOUNT TITLE	Budget	Aug	YTD	%	Balance
10111000	Salaries	$ 1,069,634.00	$ 97,454.67	$ 199,412.37	19%	$ 870,221.63
10112400	Committee Members	$ 9,375.00	$ -	$ 625.00	7%	$ 8,750.00
10113200	Time/One Half	$ 1,175.00	$ -	$ 127.92	11%	$ 1,047.08
10115200	Term Pay	$ 12,250.00	$ -	$ 12,208.20	100%	$ 41.80
10121000	Retirement	$ 95,528.00	$ 7,263.24	$ 15,211.80	16%	$ 80,316.20
10122000	Medicare	$ 16,280.00	$ 1,316.99	$ 3,069.91	19%	$ 13,210.09
10123000	Group Insurance	$ 78,790.00	$ 5,709.55	$ 7,810.88	10%	$ 70,979.12
10123002	Dental	$ 5,460.00	$ 332.65	$ 711.75	13%	$ 4,748.25
10123004	Vision	$ 1,440.00	$ 87.30	$ 186.00	13%	$ 1,254.00
10124000	Workers Comp	$ 94,153.00	$ -	$ 23,292.00	25%	$ 70,861.00
	SUB TOTAL	**$ 1,384,085.00**	**$ 112,164.40**	**$ 262,655.83**	**19%**	**$ 1,121,429.17**
20200500	Advertising/Legal Notice	$ 8,850.00	$ 150.00	$ 150.00	2%	$ 8,700.00
20202900	Business/Conference Expense	$ 1,000.00	$ -	$ -	0%	$ 1,000.00
20203100	Buisness Travel	$ 5,500.00	$ -	$ -	0%	$ 5,500.00
20203500	Education/Training Services	$ 6,470.00	$ -	$ -	0%	$ 6,470.00
20203900	Employee Transportation	$ 100.00	$ -	$ -	0%	$ 100.00
20204100	Computer	$ 4,500.00	$ -	$ -	0%	$ 4,500.00
20205300	Property Insurance	$ 100,000.00	$ -	$ 97,055.00	97%	$ 2,945.00
20205500	Long Term/ Life Insurance	$ 13,350.00	$ 2,910.78	$ 2,910.78	22%	$ 10,439.22
20206100	Memberships	$ 14,200.00	$ -	$ 3,150.00	22%	$ 11,050.00
20207600	Office Supplies	$ 8,070.00	$ 261.76	$ 261.76	3%	$ 7,808.24
20207602	Signage	$ 5,000.00	$ -	$ -	0%	$ 5,000.00
20210300	Agric./Hort. Services	$ 12,000.00	$ 91.06	$ 91.06	1%	$ 11,908.94
20211100	Building Main. Services	$ 13,000.00	$ 170.00	$ 510.81	4%	$ 12,489.19
20211200	Building Main. Supplies	$ 8,000.00	$ 89.61	$ 89.61	1%	$ 7,910.39
20214100	Land Imp. Maintenance Services	$ 8,000.00	$ -	$ -	0%	$ 8,000.00
20214200	Land Imp. Maintenance Supplies	$ 14,000.00	$ 934.67	$ 934.67	7%	$ 13,065.33
20216200	Painting Supplies	$ 1,500.00	$ 93.69	$ 93.69	6%	$ 1,406.31
20218500	Permit Charges	$ 725.00	$ -	$ -	0%	$ 725.00
20219100	Electricity	$ 30,000.00	$ 3,686.32	$ 7,006.90	23%	$ 22,993.10
20219200	Gas	$ 5,000.00	$ 46.35	$ 90.20	2%	$ 4,909.80
20219300	Refuse Disposal	$ 5,600.00	$ 392.13	$ 392.13	7%	$ 5,207.87
20219500	Sewage Disposal	$ 9,000.00	$ -	$ 926.12	10%	$ 8,073.88
20219700	Telephone	$ 17,900.00	$ 1,305.37	$ 1,305.37	7%	$ 16,594.63
20219800	Water	$ 85,000.00	$ 19,355.64	$ 19,355.64	23%	$ 65,644.36
20220500	Automotive Main. Serv.	$ 10,000.00	$ -	$ -	0%	$ 10,000.00
20220600	Automotive Main. Supplies	$ 4,000.00	$ 436.16	$ 436.16	11%	$ 3,563.84
20222600	Expendable Tools	$ 5,000.00	$ 1,190.96	$ 1,190.96	24%	$ 3,809.04
20222700	Cellphone	$ 8,500.00	$ 725.69	$ 725.69	9%	$ 7,774.31
20223600	Fuel/Lubricants	$ 36,840.00	$ 1,244.06	$ 1,244.06	3%	$ 35,595.94

20226100	Office Equip. Maint. Services	$ 5,700.00	$ 210.00	$ 420.00	7%	$ 5,280.00
20226400	Office Equipment Furniture -Tables	$ 1,500.00	$ -	$ -	0%	$ 1,500.00
20227500	Rents/Leases	$ 1,000.00	$ -	$ -	0%	$ 1,000.00
20227501	Copy Machine Rental	$ 7,500.00	$ 946.44	$ 946.44	13%	$ 6,553.56
20227504	Misc (Park Vandalism)	$ 10,000.00	$ 24.55	$ 24.55	0%	$ 9,975.45
20229100	Equipment Maintenance Service	$ 7,500.00	$ -	$ -	0%	$ 7,500.00
20229200	Equipment Maintenance Supplies	$ 10,000.00	$ 11.44	$ 11.44	0%	$ 9,988.56
20231400	Clothing/Personal Equipment	$ 800.00	$ -	$ -	0%	$ 800.00
20232200	Custodial Supplies	$ 7,000.00	$ -	$ -	0%	$ 7,000.00
20233200	Food	$ 150.00	$ -	$ -	0%	$ 150.00
20235100	Laundry/Dry Cleaning	$ 5,000.00	$ 236.65	$ 236.65	5%	$ 4,763.35
20244300	Medical Services	$ 600.00	$ 252.00	$ 252.00	42%	$ 348.00
20244400	First Aid Safety Supplies	$ 1,800.00	$ 308.64	$ 308.64	17%	$ 1,491.36
20250700	Assessment/County Fees	$ 30,000.00	$ -	$ -	0%	$ 30,000.00
20253100	Legal Services	$ 18,000.00	$ -	$ -	0%	$ 18,000.00
20254102	Benefit Admin. Service	$ 3,600.00	$ 300.00	$ 600.00	17%	$ 3,000.00
20257100	Security Service	$ 70,694.00	$ 4,895.88	$ 4,895.88	7%	$ 65,798.12
20281700	Elections	$ 30,000.00	$ -	$ -	0%	$ 30,000.00
20285100	Recreation Services	$ 215,903.00	$ 8,984.00	$ 10,674.51	5%	$ 205,228.49
20285200	Recreation Supplies	$ 20,390.00	$ 920.41	$ 920.41	5%	$ 19,469.59
20287300	Unemployment Claims	$ 500.00	$ -	$ -	0%	$ 500.00
20289800	Expenditure Reimbursements	$ 500.00	$ -	$ -	0%	$ 500.00
20289900	Other Operating Supplies (SAFCA)	$ 249,000.00	$ 5,337.03	$ 5,943.88	2%	$ 243,056.12
20291300	Auditor/Controller Services	$ 22,500.00	$ -	$ 7,000.00	31%	$ 15,500.00
20291500	Compass Costs	$ 3,100.00	$ -	$ 1,548.00	50%	$ 1,552.00
20291700	Alarm Services	$ 4,800.00	$ -	$ 2,880.00	60%	$ 1,920.00
20291900	GS Work Request Services-DOJ	$ 1,500.00	$ -	$ -	0%	$ 1,500.00
	SUB TOTAL	**$ 1,170,142.00**	**$ 55,511.29**	**$ 174,583.01**	**14.92%**	**$ 995,558.99**
41410100	Land Improvements	$ 222,500.00	$ -	$ -	0%	$ 222,500.00
42420200	Building	$ 10,000.00	$ -	$ -	0%	$ 10,000.00
	SUB TOTAL	**$ 232,500.00**	**$ -**	**$ -**	**0.00%**	**$ 232,500.00**
9345000	**BUDGET UNIT TOTAL**	**$ 2,786,727.00**	**$ 167,675.69**	**$ 437,238.84**	**15.69%**	**$ 2,349,488.16**

Bud/Act/Enc(VarVT)/Pen	Date: 09/02/2026	Page: 1 / 2
Fiscal Year	2027	
Fund/Group	345A	RIO LINDA-ELVERTA RECREATION AND PARK
Funds Center/Group	*	*
Budget Version	0	

Commitment Item	Budget	Actual GL	Actual CO	Actual Total	Encumbrance	Pending	Available	%Consumed
10111000 REGULAR EMPLOY	1,093,889.00	200,412.37		200,412.37			893,476.63	18.32
10112400 COMMITTEE MEMB	9,375.00	625.00		625.00			8,750.00	6.67
10113200 TIME/ONE HALF	1,175.00	127.92		127.92			1,047.08	10.89
10115200 TERMINAL PAY		12,208.20		12,208.20			12,208.20-	
10121000 RETIREMENT	96,191.00	14,649.66		14,649.66			81,541.34	15.23
10122000 OASDHI	16,410.00	3,069.91		3,069.91			13,340.09	18.71
10123000 GROUP INS	111,830.00	15,342.55		15,342.55			96,487.45	13.72
10123002 DENTAL PLAN E	5,460.00	882.55		882.55			4,577.45	16.16
10123004 VISION INS - E	1,540.00	216.60		216.60			1,323.40	14.06
10124000 WORK COMP - AC	90,313.00	23,292.00		23,292.00			67,021.00	25.79
* 10 - SALARIES AND EMPLOY	1,426,183.00	270,826.76		270,826.76			1,155,356.24	18.99
20200500 ADVERTISING	8,850.00	150.00		150.00			8,700.00	1.69
20202900 BUS/CONFERENCE	1,000.00						1,000.00	
20203100 BUSINESS TRAVE	5,500.00						5,500.00	
20203500 ED/TRAINING SV	4,570.00						4,570.00	
20203900 EMP TRANSPORTA	100.00						100.00	
20204100 EXPEND OFFICE	4,500.00						4,500.00	
20205300 IND BONDS/GEN	125,000.00	97,055.00		97,055.00			27,945.00	77.64
20205500 INSURANCE-LONG	13,350.00	2,910.78		2,910.78			10,439.22	21.80
20206100 MEMBERSHIP DUE	14,200.00	3,150.00		3,150.00			11,050.00	22.18
20207600 OFFICE SUPPLIE	8,070.00	261.76		261.76			7,808.24	3.24
20207602 SIGNS	5,000.00						5,000.00	
20210300 AGRI/HORT SVC	12,000.00	91.06		91.06			11,908.94	0.76
20211100 BLDG MAINT SVC	13,000.00	510.81		510.81			12,489.19	3.93
20211200 BLDG MAINT SUP	8,000.00	89.61		89.61			7,910.39	1.12
20214100 LAND IMP MAINT	8,000.00						8,000.00	
20214200 LAND IMP MAINT	13,000.00	934.67		934.67			12,065.33	7.19
20216200 PAINTING SUP	1,500.00	93.69		93.69			1,406.31	6.25
20218500 PERMIT CHARGES	725.00						725.00	
20219100 ELECTRICITY	30,000.00	7,006.90		7,006.90			22,993.10	23.36
20219200 NAT GAS/LPG/FU	5,000.00	90.20		90.20			4,909.80	1.80
20219300 REF COLL/DISP	5,600.00	392.13		392.13			5,207.87	7.00
20219500 SEWAGE DISP SV	9,000.00	926.12		926.12			8,073.88	10.29
20219700 TELEPHONE SVC	17,900.00	1,305.37		1,305.37			16,594.63	7.29
20219800 WATER	85,000.00	19,355.64		19,355.64			65,644.36	22.77
20220500 AUTO MAINT SVC	10,000.00						10,000.00	
20220600 AUTO MAINT SUP	4,000.00	436.16		436.16			3,563.84	10.90
20222600 EXPEND TOOLS	5,000.00	1,190.96		1,190.96			3,809.04	23.82
20222700 CELLPHONE/PAGE	8,500.00	725.69		725.69			7,774.31	8.54
20223600 FUEL/LUBRICANT	36,840.00	1,244.06		1,244.06			35,595.94	3.38
20226100 OFFICE EQ MAIN	4,500.00	420.00		420.00			4,080.00	9.33
20226400 MODULAR FURNIT	1,500.00						1,500.00	
20227500 RENT/LEASE EQ	1,000.00						1,000.00	
20227501 COPY MACHINES	7,500.00	946.44		946.44			6,553.56	12.62
20227504 MISCELLANEOUS	10,000.00	24.55		24.55			9,975.45	0.25
20229100 OTHER EQ MAINT	7,500.00						7,500.00	
20229200 OTHER EQ MAINT	10,000.00	11.44		11.44			9,988.56	0.11
20231400 CLOTH/PERSONAL	800.00						800.00	
20232800 CUSTODIAL SUP	7,000.00						7,000.00	
20233200 FOOD/CATERING	150.00						150.00	
20235100 LAWN/DRY CLEAN	5,000.00	236.65		236.65			4,763.35	4.73

Bud/Act/Enc(VarVT)/Pen	Date: 09/02/2026	Page: 2 / 2

Fiscal Year	2027
Fund/Group	345A RIO LINDA-ELVERTA RECREATION AND PARK
Funds Center/Group	* *
Budget Version	0

Commitment Item	Budget	Actual-RE	Actual-CC	Actual Total	Encumbrance	Pending	Available	% Consumed
20244300 MEDICAL SVC	600.00	252.00		252.00			348.00	42.00
20244400 MEDICAL SUP	1,800.00	308.64		308.64			1,491.36	17.15
20250700 ASSESSMENT COL	30,000.00						30,000.00	
20253100 LEGAL SVC	18,000.00						18,000.00	
20254102 BENEFIT ADMIN	3,600.00	600.00		600.00			3,000.00	16.67
20257100 SECURITY SVC	70,694.00	4,895.88		4,895.88			65,798.12	6.93
20281700 ELECTION SVC	30,000.00						30,000.00	
20285100 RECREATIONAL S	215,903.00	10,674.51		10,674.51			205,228.49	4.94
20285200 RECREATIONAL S	20,390.00	920.41		920.41			19,469.59	4.51
20287300 UNEMPLOYMENT C	500.00						500.00	
20289800 OTHER OP EXP S	500.00						500.00	
20289900 OTHER OP EXP S	149,000.00	5,943.88		5,943.88			143,056.12	3.99
20291300 AUD/CONTROLLER	22,000.00	7,000.00		7,000.00			15,000.00	31.82
20291500 COMPASS COSTS	3,050.00	1,548.00		1,548.00			1,502.00	50.75
20291700 ALARM SERVICES	4,800.00	2,880.00		2,880.00			1,920.00	60.00
20291900 GS CONTRACT SE	1,500.00						1,500.00	
* 20 - SERVICES AND SUPPLI	1,090,492.00	174,583.01		174,583.01			915,908.99	16.01
41410100 LAND ACQ COST	67,500.00						67,500.00	
* 41 - Land	67,500.00						67,500.00	
42420200 STRUCTURES	10,000.00						10,000.00	
* 42 - Buildings	10,000.00						10,000.00	
79790100 CONTINGENCY AP	65,000.00						65,000.00	
* 79 - Appropriation for C	65,000.00						65,000.00	
** Expenditure accounts	2,659,175.00	445,409.77		445,409.77			2,213,765.23	16.75
91910100 PROP TAX CUR S	1,385,000.00-						1,385,000.00-	
91910200 PROP TAX CUR U	45,000.00-						45,000.00-	
91910300 PROP TAX CUR S	40,000.00-						40,000.00-	
91910400 PROP TAX SEC D	8,000.00-						8,000.00-	
91910500 PROP TAX SUP D	3,100.00-						3,100.00-	
91910600 PROP TAX UNITA	3,600.00-						3,600.00-	
91912000 PROP TAX REDEM	145.00-						145.00-	
91913000 PROP TAX PR UN	400.00-						400.00-	
91914000 PROP TAX PENAL	300.00-						300.00-	
* 91 - TAXES	1,485,545.00-						1,485,545.00-	
94941000 INTEREST INCOM	7,000.00-						7,000.00-	
* 94 - REVENUE FROM USE OF	7,000.00-						7,000.00-	
95952200 HOME PROP TAX	7,777.00-						7,777.00-	
95952900 IN LIEU TAXES-		140,000.00-		140,000.00-			140,000.00	
* 95 - INTERGOVERNMENTAL R	7,777.00-	140,000.00-		140,000.00-			132,223.00	1,800.18
96960300 SPECIAL ASSESM	32,000.00-						32,000.00-	
96964600 RECREATION SVC	643,190.00-	85,216.92-		85,216.92-			557,973.08-	13.25
96968900 SVC FEES OTHER	266,666.00-	37,629.00-		37,629.00-			229,037.00-	14.11
* 96 - CHARGES FOR SERVICE	941,856.00-	122,845.92-		122,845.92-			819,010.08-	13.04
97979000 MISC OTHER	1,200.00-						1,200.00-	
* 97 - MISCELLANEOUS REVEN	1,200.00-						1,200.00-	
** REVENUE ACCOUNTS	2,443,378.00-	262,845.92-		262,845.92-			2,180,532.08-	10.76
*** Total	215,797.00	182,563.85		182,563.85			33,233.15	84.60

CONTINGENGY RESERVES

79790100	Compensation Absences	$ 40,000.00	$ -	$ -	0%	$ 40,000.00
79790100	ADA Compliance	$ 13,000.00		$ -	0%	$ 13,000.00
	SUB TOTAL	**$ 53,000.00**	**$ -**	**$ -**	**0%**	**$ 53,000.00**

Rio Linda Elverta
Recreation and Park District

Finance Report

September 16, 2026

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT
EXPENDITURES SERVICE AND SUPPLY DETAIL
August 2026-2027

		DATE	CLAIM	VENDOR	AMOUNT	PURPOSE
10111000 S & W REG. EMPLOYEE						
					$ 52,236.78	8/7/2026
					$ 45,217.89	8/21/2026
	SUBTOTAL				**$ 97,454.67**	
10112400 COMMITTEE MEMBERS						
	SUBTOTAL					
10113200 TIME/ONE HALF						
	SUBTOTAL					
10121000 RETIREMENT-EMPLOYER						
		8/3/26	35	PARS	$ 894.84	P/T Retirement - 8/7/26
				SCERS	$ 2,713.81	F/T Retirement - 8/7/26
				SCERS	$ 2,716.17	F/T Retirement - 8/21/26
		8/18/26	61	PARS	$ 738.87	P/T Retirement - 8/21/26
		8/19/26	62	PARS	$ 199.55	P/T Retirement - 7/24/26 Correction
	SUBTOTAL				**$ 7,263.24**	
10122000 MEDICARE-EMPLOYER						
					$ 820.31	8/7/2026
					$ 496.68	8/21/2026
	SUBTOTAL				**$ 1,316.99**	
10123000 GROUP INSURANCE-EMPLOYER						
		8/18/26	54	Kaiser	$ 5,709.55	F/T Benefits-September
	SUBTOTAL				**$ 5,709.55**	
10123002 DENTAL INSURANCE						
		8/11/26	44	Copower	$ 332.65	Dental - Sept 2026
	SUBTOTAL				**$ 332.65**	
10123004 VISION INSURANCE						
		8/11/26	44	Copower	$ 87.30	Vision - Sept 2026
	SUBTOTAL				**$ 87.30**	
10124000 WORKERS COMP						
	SUBTOTAL					
SUB TOTAL					**$ 112,164.40**	
20200500 ADVERTISING-LEGAL NOTICE						
		7/31/26	32	CalCard	$ 150.00	Advertisement
	SUBTOTAL				**$ 150.00**	
20202900 BUSINESS/CONFERENCE EXPENSE						
	SUBTOTAL					
20203100 BUISNESS TRAVEL						
	SUBTOTAL					
20203500 EDUCATION / TRAINING SERVICE						
	SUBTOTAL					
20203900 EMPLOYEE TRANSPORTATION						
	SUBTOTAL					
20205300 PROPERTY INSURANCE						
	SUBTOTAL					
20205500 LONG TERM INSURANCE						
		8/18/26	58	Lincoln Life	$ 2,910.78	Annual Life Insurance
	SUBTOTAL				**$ 2,910.78**	
20206100 MEMBERSHIPS						
	SUBTOTAL					
20207600 OFFICE SUPPLIES						
		7/31/26	32	CalCard	$ 183.36	Calendar, flag, acrobat pro
		8/11/26	43	Pacific Shredding	$ 78.40	Shredding Services
	SUBTOTAL				**$ 261.76**	
20210300 AG/HORT SERVICES						
		7/31/26	32	CalCard	$ 91.06	Lawn Care
	SUBTOTAL				**$ 91.06**	
20211100 BUILDING MAINT SERVICE						
		7/31/26	32	CalCard	$ 170.00	Pest Control
	SUBTOTAL				**$ 170.00**	
20211200 BUILDING MAINT SUPPLIES						
		7/31/26	32	CalCard	$ 29.00	General Supplies
		7/31/26	32	CalCard	$ 60.61	Batteries, sponges, soap, bulb
	SUBTOTAL				**$ 89.61**	
20214100 LAND IMPROVE MAINT SER						
	SUBTOTAL					
20214200 LAND IMPROVE MAINT SUPPLIES						
		7/31/26	32	CalCard	$ 934.67	PVC fittings ball calve, gravel, sprinkler, mulch, duct tape, ty wire, padlock, drop cloth, wood preservative, chain, eye bolt, hardware, concrete pruner
	SUBTOTAL				**$ 934.67**	
20216200 PAINTING SUPPLIES						
		7/31/26	32	CalCard	$ 93.69	Drop cloth, paint tray
	SUBTOTAL				**$ 93.69**	
20218500 PERMIT CHARGES						
	SUBTOTAL					

20219100 ELECTRICITY						
		8/14/26	57	SMUD	$ 140.42	Harvey House (2763859)
		8/14/26	57	SMUD	$ 594.49	Depot Building (2943238)
		8/14/26	57	SMUD	$ 288.24	Westside Park (108911)
		8/14/26	57	SMUD	$ 42.88	Hayer Park (94209)
		8/14/26	57	SMUD	$ 533.27	Babe Best Snack Bar/Restroom (3349289)
		8/14/26	57	SMUD	$ 1,230.36	Community Center (107641)
		8/14/26	57	SMUD	$ 156.22	Best Irrigation (93071)
		8/14/26	57	SMUD	$ 130.54	Arena Electrical (93428)
		8/14/26	57	SMUD	$ 14.13	Arena Entrance Light (93806)
		8/14/26	57	SMUD	$ 43.35	Northbrook (1041047)
		8/14/26	57	SMUD	$ 42.00	Aldred Way (6845312)
		8/20/26	64	SMUD	$ 42.00	Catalano Way (6845313)
		8/28/26	70	SMUD SL	$ 38.82	Harvey House (2763859)
		8/28/26	70	SMUD SL	$ 324.28	Depot Building (2943238)
		8/28/26	70	SMUD SL	$ 65.32	Westside Park (108911)
	SUBTOTAL				$ 3,686.32	
20219200 NATURAL GAS						
		8/11/26	41	PGE	$ 8.38	Depot (1061109075-3)
		8/11/26	40	PGE	$ 37.97	CC (2098662479-7)
	SUBTOTAL				$ 46.35	
20219300 REFUSE COLLECT/DISPOSAL						
		7/31/26	32	CalCard	$ 392.13	Refuse Parks
	SUBTOTAL				$ 392.13	
20219500 SEWAGE DISPOSAL SER						
	SUBTOTAL					
20219700 TELEPHONE SERVICE						
		7/31/26	32	CalCard	$ 1,305.37	Comcast - phone/Internet
	SUBTOTAL				$ 1,305.37	
20219800 WATER						
		8/5/26	37	Rio Linda Water	$ 124.47	Harvey House (11126001)
		8/5/26	37	Rio Linda Water	$ 91.88	Depot Building (11124500)
		8/5/26	37	Rio Linda Water	$ 6,389.22	Westside Park (1159102)
		8/5/26	37	Rio Linda Water	$ 1,456.76	Hayer Park (23000102)
		8/5/26	37	Rio Linda Water	$ 5,610.53	Babe Best Park (19170101)
		8/5/26	37	Rio Linda Water	$ 2,147.33	Community Center (1124100)
		8/5/26	37	Rio Linda Water	$ 2,482.33	Bike Trail (Depot) (11123102)
		8/5/26	37	Rio Linda Water	$ 757.37	Horse Arena (2067102)
	SUBTOTAL				$ 19,059.89	
20219800 WATER (Moraga Park)						
		7/31/26	32	CalCard	$ 295.75	Water- Moraga Park
	SUBTOTAL				$ 295.75	
20220500 AUTO MAINT SERV						
	SUBTOTAL					
20220600 AUTO MAINT. SUPPLIES						
		7/31/26	32	CalCard	$ 436.16	Hangers, welding rods, springs, hose clamps, rags, antifreeze, tire
	SUBTOTAL				$ 436.16	
20222600 EXPENDABLE TOOLS						
		7/31/26	32	CalCard	$ (61.41)	Refund- Saw Blade
		7/31/26	32	CalCard	$ 1,252.37	fleet supplies, pole tree pruner, shovels, leaf rake, wheel barrow, water
	SUBTOTAL				$ 1,190.96	
20222700 CELLPHONE						
		7/31/26	32	CalCard	$ 725.69	Cell service, phone case, screen protector, phone repair, chargers
	SUBTOTAL				$ 725.69	
20223600 FUELS/LUBRICANTS						
		7/31/26	32	CalCard	$ 124.06	Fuel - Recreation
		7/31/26	32	CalCard	$ 1,120.00	Fuel - Maintenance
	SUBTOTAL				$ 1,244.06	
20226100 OFFICE EQUIP. MAINT. SERVICES						
		7/31/26	32	CalCard	$ 210.00	IT Services
	SUBTOTAL				$ 210.00	
20226400 OFFICE EQUIPMENT FURNITURE						
	SUBTOTAL					
20227500 RENTS/LEASES						
	SUBTOTAL					
20227501 COPY MACHINE RENTAL						
		8/20/26	65	US Bank	$ 946.44	Copier Lease Admin
	SUBTOTAL				$ 946.44	
20227504 MISC (PARK VANDALSIM)						
		7/31/26	32	CalCard	$ 24.55	Graffiti remover, paint
	SUBTOTAL				$ 24.55	
20229100 EQUIPMENT MAINTENANCE SERVICE						
	SUBTOTAL					
20229200 EQUIPMENT MAINT. SUPPLIES						
		7/31/26	32	CalCard	$ 11.44	Builders hardware
	SUBTOTAL				$ 11.44	

20231400 CLOTHING/PERSONAL						
	SUBTOTAL					
20232200 CUSTODIAL SUPPLIES						
	SUBTOTAL					
20233200 FOOD SUPPLIES						
	SUBTOTAL					
20235100 LAUNDRY/ DRY CLEANING						
		7/31/26	32	CalCard	$ 236.65	Maint. Uniforms
	SUBTOTAL				**$ 236.65**	
20244300 MEDICAL SERVICES						
		8/6/26	38	Concentra	$ 126.00	Maintenance - Physical Hire Exam
		8/14/26	46	Concentra	$ 126.00	Maintenance - Physical Hire Exam
	SUBTOTAL				**$ 252.00**	
20244400 FIRST AID/SAFETY SUPPLIES						
		7/31/26	32	CalCard	$ 123.78	Safety vests
		8/18/26	59	Wayne Grigsby	$ 184.86	Work Boots Issac Zapata Reimbursement
	SUBTOTAL				**$ 308.64**	
20250700 PROPERTY TAX COLLECTION						
	SUBTOTAL					
20253100 LEGAL SERVICES						
	SUBTOTAL					
20254102 BENEFIT ADMIN. SERVICE						
		8/24/26	66	Pars Membership	$ 300.00	Pars Membership
	SUBTOTAL				**$ 300.00**	
20257100 SECURITY SERVICE/RENTAL GUARD						
		8/27/26	68	Knight Watch	$ 4,895.88	Security -August
	SUBTOTAL				**$ 4,895.88**	
20285100 RECREATION SERVICES						
		7/31/26	32	CalCard	$ 26.50	Email blast
		8/3/26	34	Robinson Taekwondo	$ 8,437.50	Robinson Taekwondo - July
		8/4/26	36	Robinson Taekwondo	$ 520.00	Robinson Taekwondo July - Belt Testing
	SUBTOTAL				**$ 8,984.00**	
20285200 RECREATION SUPPLIES						
		7/31/26	32	CalCard	$ 288.64	Aquatics - Water Weights
		7/31/26	32	CalCard	$ 22.94	Seniors - Tablecloths
		7/31/26	32	CalCard	$ 51.65	Recreation CPR Masks
		7/31/26	32	CalCard	$ 557.18	Summer camp - Paint canvas, paint markers, snacks, markers, colored paper, camp filed trip
	SUBTOTAL				**$ 920.41**	
20287300 UNEMPLOYEMENT CLAIMS						
	SUBTOTAL					
20289800 EXPENDITURE REIMBURSEMENT						
	SUBTOTAL					
20289900 OTHER OPERATING EXPENSES (SAFCA)						
		7/31/26	32	CalCard	$ 159.76	SAFCA - Uniforms
		7/31/26	32	CalCard	$ 966.15	SAFCA - Wasp spray, rotary attach blades, water disp/water, water
		7/31/26	32	CalCard	$ 1,125.00	SAFCA - Fuel
		8/7/26	40	Rio Linda Fence	$ 2,980.37	Fence Repair - 16th Street
		8/19/26	63	County of Sac	$ 105.75	Normal Refuse - Safca
	SUBTOTAL				**$ 5,337.03**	
20291300 AUDITOR/CONTROLLER SERVICE						
	SUBTOTAL					
20291500 COMPASS COSTS						
	SUBTOTAL					
20291700 ALARM SERVICES						
	SUBTOTAL					
20291900 GS WORK REQUEST SERVICES						
	SUBTOTAL					
				SUB TOTAL	**$ 55,511.29**	
41410100 LAND IMPROVEMENTS						
	SUBTOTAL					
42420200 IMP. OTHER THAN BUILDINGS						
	SUBTOTAL					
				SUB TOTAL	**$ -**	
				GRAND TOTAL	**$167,675.69**	
96964600 REFUNDS		8/6/26	39	Marisol Cesena	$ 160.00	Refund Basketball
		8/14/26	47	Christina Lam	$ 120.00	Parent Committee Refund
		8/14/26	48	Brandy Virdee	$ 160.00	Parent Committee Refund
		8/14/26	49	April Varner	$ 270.00	Parent Committee Refund
		8/14/26	50	Julie Tomlinson	$ 160.00	Parent Committee Refund
		8/14/26	51	Jordin Scobee	$ 160.00	Parent Committee Refund
		8/14/26	52	Jodi Donahoe-Renison	$ 195.00	Parent Committee Refund
		8/14/26	53	Michelle Kent	$ 160.00	Parent Committee Refund
		8/14/26	55	Erica Jensen	$ 195.00	Parent Committee Refund
		8/14/26	56	Jessica Beck	$ 160.00	Parent Committee Refund
		8/18/26	60	Cheryl Metz	$ 170.00	Refund - Depot Rental
		16-Aug	67	Darin Pruitt	$ 500.00	Refund - Community Center
	SUBTOTAL				**$ 2,410.00**	
				TOTAL REFUNDS	**$ 2,410.00**	

Revenue 2026-2027

	ACCOUNT TITLE	Budget	August	YTD	%	Balance
91910100	**Prop. Tax Cur Se**	$ 1,385,000.00	$ -	$ -	0%	$ 1,385,000.00
91910200	**Prop. Tax Cur Un**	$ 45,000.00	$ -	$ -	0%	$ 45,000.00
91910300	**Prop. Tax Cur Su**	$ 40,000.00	$ -	$ -	0%	$ 40,000.00
91910400	**Prop. Tax Sec De**	$ 8,000.00	$ -	$ -	0%	$ 8,000.00
91910500	**Prop. Tax Sup De**	$ 3,100.00	$ -	$ -	0%	$ 3,100.00
91910600	**Prop. Tax Unitary**	$ 3,600.00	$ -	$ -	0%	$ 3,600.00
91912000	**Redemption**	$ 145.00	$ -	$ -	0%	$ 145.00
91913000	**Prop. Tax Pr Uns**	$ 400.00	$ -	$ -	0%	$ 400.00
91914000	**Prop. Tax Penalty**	$ 300.00	$ -	$ -	0%	$ 300.00
94941000	**Interst Incom**	$ 35,000.00	$ -	$ -	0%	$ 35,000.00
95952200	**Home Prop Tax R**	$ 7,777.00	$ -	$ -	0%	$ 7,777.00
96960300	**Special Assesment**	$ 32,000.00	$ -	$ -	0%	$ 32,000.00
96964600	**Recreation**	$ 622,030.00	$ 50,944.61	$ 85,716.92	14%	$ 536,313.08
96969900	**SAFCA**	$ 266,666.00	$ -	$ 37,629.00	14%	$ 229,037.00
97979000	**Misc.**	$ 1,200.00	$ -	$ -	0%	$ 1,200.00
	BUDGET TOTAL	**$ 2,450,218.00**	**$ 50,944.61**	**$ 123,345.92**	**5%**	**$ 2,326,872.08**

Misc.

Recreation Summary 2026/2027						
YOUTH CARE PROGRAMS	**Budget Expense**	**Budget Revenue**	**Revenue-YTD**	**Staffing YTD**	**Total Expenses**	**Total Revenue**
Summer Camps	$ 4,500.00	$ 41,340.00	$ 42,000.00	$ (18,188.22)	$ (18,745.40)	$ 23,254.60
\						
TOTAL	**$ 4,500.00**	**$ 41,340.00**	**$ 42,000.00**	**$ (18,188.22)**	**$ (18,745.40)**	**$ 23,254.60**
LEISURE CLASSES	**Budget Expense**	**Budget Revenue**	**Revenue-YTD**	**Staffing YTD**	**Total Expenses**	**TOTAL**
ECHO		$ -	$ -	$ -	$ -	$ -
Elections		$ -	$ -	$ -	$ -	$ -
TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
SAFETY/MARKETING	**Budget Expense**	**Revenue**	**Revenue-YTD**	**Staffing YTD**	**Total Expenses**	**TOTAL**
CPR Course	$ 1,600.00	$ 1,800.00	$ -	$ -	$ (51.65)	$ (51.65)
Marketing/Promotions	$ 820.00		$ -	$ -	$ -	$ -
TOTAL	**$ 2,420.00**	**$ 1,800.00**	**$ -**	**$ -**	**$ (51.65)**	**$ (51.65)**
SPECIAL EVENTS 2400	**Budget Expense**	**Revenue**	**Revenue-YTD**	**Staffing YTD**	**Total Expenses**	**TOTAL**
Breakfast W/Santa	$ 201.00	$ -	$ -	$ -	$ -	$ -
Country Faire	$ 162.00	$ -	$ -	$ -	$ -	$ -
Eggstravaganza	$ 502.00	$ -	$ -	$ -	$ -	$ -
Events (Misc)	$ 721.00	$ -	$ (74.36)	$ -	$ -	$ (74.36)
Family Paint Night	$ 242.00	$ 450.00	$ -	$ -	$ -	$ -
Farmers Maket	$ 882.00	$ -	$ -	$ -	$ -	$ -
Kids Night Out	$ 242.00	$ 210.00	$ -	$ -	$ -	$ -
Movie in the Park	$ 481.00	$ 45.00	$ -	$ -	$ -	$ -
Summer Kick off - Pool Bash	$ 589.00	$ 350.00	$ 315.00	$ (630.97)	$ (630.97)	$ (315.97)
Trunk or Treat	$ 433.00	$ -	$ -	$ -	$ -	$ -
Valentine's Event	$ 82.00	$ 280.00	$ -	$ -	$ -	$ -
Veterans Day	$ 162.00	$ -	$ -	$ -	$ -	$ -
TOTAL	**$ 4,699.00**	**$ 1,335.00**	**$ 240.64**	$ (630.97)	$ (630.97)	**$ (390.33)**
SENIOR ACTIVITIES	**Budget Expense**	**Budget Revenue**	**Revenue-YTD**	**Staffing YTD**	**Total Expenses**	**TOTAL**
Senior Lunch	$ 28,006.00	$ -	$ -	$ (3,091.70)	$ (3,114.64)	$ (3,114.64)
Senior Movie	$ 1,062.00	$ -	$ -	$ -	$ -	$ -
Senior Trips	$ 1,157.00	$ 350.00	$ -	$ -	$ -	$ -
TOTAL	**$ 30,225.00**	**$ 350.00**	**$ -**	$ (3,091.70)	$ (3,114.64)	$ (3,114.64)
YOUTH/ADULT SPORTS	**Budget Expense**	**Budget Revenue**	**Revenue-YTD**	**Staffing YTD**	**Total Expenses**	**TOTAL**
Adult Softball	$ 6,231.00	$ 5,850.00	$ -	$ -	$ -	$ -
National Academy of Athletics	$ 69,933.00	$ 81,600.00	$ 1,680.00	$ -	$ (1,600.00)	$ 80.00
Taekwondo	$ 112,950.00	$ 116,340.00	$ 14,940.00	$ -	$ (8,957.00)	$ 5,983.00
Youth Art Class/Clay and Create	$ 3,922.00	$ 14,400.00	$ -	$ -	$ -	$ -
Youth Water Polo	$ 676.00	$ 1,950.00	$ -	$ -	$ -	$ -
TOTAL	**$ 193,712.00**	**$ 220,140.00**	**$ 16,620.00**	$ -	**$ (10,557.00)**	**$ 6,063.00**
AQUATICS	**Budget Expense**	**Budget Revenue**	**Revenue-YTD**	**Staffing YTD**	**Total Expenses**	**TOTAL**
Aquatics Supplies	$ 8,690.00	$ -	$ -	$ -	$ (288.64)	$ (288.64)
Lifeguard Training (seasonal training)	$ 2,390.00	$ 2,400.00	$ -	$ (1,208.63)	$ (1,208.63)	$ (1,208.63)
Public Swim	$ 29,399.00	$ 30,775.00	$ 6,389.74	$ (25,086.99)	$ (25,177.50)	$ (18,787.76)
Public Swim - Grant	$ 31,299.00	$ 135,000.00	$ -	$ -	$ -	$ -
Staff Training	$ 25,297.00	$ -	$ -	$ -	$ -	$ -
Swim Lessons	$ 24,210.00	$ 36,775.00	$ 9,911.00	$ (33,623.96)	$ (33,623.96)	$ (23,712.96)
Swim Lessons - GRANT	$ 25,787.00	$ 80,000.00	$ -	$ -	$ -	$ -
Water Aerobics	$ 632.00	$ 700.00	$ 790.00	$ (331.54)	$ (331.54)	$ 458.46
TOTAL	**$ 147,704.00**	**$ 285,650.00**	**$ 17,090.74**	$ (60,251.12)	$ (60,630.27)	**$ (43,539.53)**
SWIM TEAM	**Budget Expense**	**Budget Revenue**	**Revenue-YTD**	**Staffing YTD**	**Total Expenses**	**TOTAL**
Polar Plunge	$ 347.00	$ -	$ -	$ -	$ -	$ -
Stroke & Turn	$ -	$ -	$ -	$ -	$ -	$ -
Swim Team	$ 28,402.00	$ 28,200.00	$ -	$ (8,472.94)	$ (10,212.94)	$ (10,212.94)
TOTAL	**$ 28,749.00**	**$ 28,200.00**	**$ -**	$ (8,472.94)	**$ (10,212.94)**	**$ (10,212.94)**
Grand Total	**$ 412,009.00**	**$ 578,815.00**	**$ 75,951.38**	$ (90,634.95)	$ (103,942.87)	$ (27,991.49)

RENTALS	Budget Revenue	Revenue	Salary + Benefits	Refunds	Total Exp	Balance
BMX	$ 5,200.00	$ 3,400.00		$ -	$ -	$ 3,400.00
CC	$ 17,815.00	$ 3,445.00	$ (120.32)	$ -	$ (120.32)	$ 3,324.68
CPHA	$ 10,000.00	$ -		$ -	$ -	$ -
Depot	$ 4,100.00	$ 230.00		$ (170.00)	$ (170.00)	$ 60.00
Equipment Rental/Marque		$ -		$ -	$ -	$ -
Westside Field	$ 6,000.00	$ 324.60		$ -	$ -	$ 324.60
Westside Lights		$ 386.10		$ -	$ -	$ 386.10
Parks	$ 100.00	$ 50.00		$ -	$ -	$ 50.00
High School Pool		$ 841.00		$ -	$ -	$ 841.00
TOTAL	**$ 43,215.00**	**$ 8,676.70**	**$ (120.32)**	**$ (170.00)**	**$ (290.32)**	**$ 8,386.38**
	SUB TOTAL	**$ 8,676.70**	**$ (120.32)**	**$ (170.00)**	**$ (290.32)**	**$ 8,386.38**

SAFE CREDIT UNION 2295 Iron Point Road, Suite 100 Folsom CA 95630-8765 safecu.org • (916) 979-7233 • (800) SEE-SAFE

Member Number:	819745
Statement Period:	08/01/26 to 08/31/26
Page:	1 of 3

RIO LINDA ELVERTA RECREATION AND PARK DI
810 OAK LN
RIO LINDA CA 95673-2342

Statement Summary This Period:

Checking	$	49,535.50
Savings	$	0.00
Money Market	$	-
Certificates	$	-
IRAs/Coverdell	$	-
Share Total	$	49,535.50

BUSINESS VALUE CHECKING

Beginning Balance:	31,224.45	Joint Owners/Authorized Signers:	Micah B Heller Lisa L Burnham-Morris Annette S Hernandez
Deposits:	70,293.42		
Withdrawals/Checks Paid:	51,982.37	Year to Date Dividends:	0.00
Service Charges / Fees:	0.00	Number of Checks Paid:	1
Dividends Earned:	0.00	Annual Percentage Yield Earned:	0.00%
Ending Balance:	49,535.50	For Period 08/01/26 to 08/31/26	

Deposits

Post Date	Amount	Description
08-03	120.82	External Deposit BANKCARD - BTOT DEP 422369770009681
08-04	524.18	External Deposit BANKCARD - BTOT DEP 422369770009681
08-05	40.35	External Deposit BANKCARD - MTOT DEP 422369770009681
08-05	46,301.00	Deposit
08-06	23.13	External Deposit BANKCARD - BTOT DEP 422369770009681
08-07	286.16	External Deposit BANKCARD - BTOT DEP 422369770009681
08-10	214.17	External Deposit BANKCARD - BTOT DEP 422369770009681
08-11	262.68	External Deposit BANKCARD - BTOT DEP 422369770009681
08-12	29.23	External Deposit BANKCARD - MTOT DEP 422369770009681
08-14	1,033.00	Deposit
08-17	1,259.05	External Deposit BANKCARD - BTOT DEP 422369770009681
08-24	64.61	External Deposit BANKCARD - BTOT DEP 422369770009681
08-28	787.38	External Deposit BANKCARD - BTOT DEP 422369770009681
08-28	19,347.66	ATM Deposit SAFE CREDIT UNION 2761 DEL PASO RD, SUITESACRAMENTO CAUS

SAFE CREDIT UNION 2295 Iron Point Road, Suite 100
Folsom CA 95630-8765
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BUSINESS VALUE CHECKING continued

Fees & Withdrawals

Post Date	Amount	Description
08-03	-1,013.81	External Withdrawal BANKCARD - MTOT DISC 422369770009681
08-04	-23.95	External Withdrawal AUTHNET GATEWAY - BILLING 149282124
08-31	-50,944.61	Check 151

Checks Paid

Number	Date	Amount	Number	Date	Amount	Number	Date	Amount
151	08-31	50,944.61						

BUSINESS SHARE SAVINGS

Beginning Balance:	0.00
Ending Balance:	0.00

Joint Owners/Authorized Signers: Micah B Heller
Lisa L Burnham-Morris
Annette S Hernandez

Year to Date Dividends:	0.00
Annual Percentage Yield Earned:	0.00%

For Period 08/01/26 to 08/31/26

SAFE CREDIT UNION

Reconciliation and Error Reporting (Account Statement)

Consumer Error Resolution Notice—Electronic Transfers

In case of errors or questions about your electronic transfers, if you think your statement or receipt is wrong, or if you need more information about a transfer on your statement, contact us at the telephone number or address listed in the **How to Contact Us** section below. We must hear from you no later than 60 days after we send you the FIRST statement on which the problem or error appeared. Tell us all the information requested in the **What to Tell Us in Case of an Error or Inquiry** section below. We will investigate your complaint and will correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have the use of the money during the time it takes us to complete our investigation.

Business Error Resolution Notice—Electronic Transfers

Report the loss, theft, or actual or potential unauthorized use of EFT access device or access code as soon as you become aware of it. We will generally not be responsible for unauthorized EFT activity on your accounts. You must notify us of any errors or questions about EFTs that appear on your statement within 30 days after you receive it. Contact us at the telephone number or address listed in the **How to Contact Us** section below. Tell us all the information requested in the **What to Tell Us in Case of an Error or Inquiry** section below. We will investigate your claim or question, notify you of the outcome of our investigation, and correct any errors caused by us.

Other Errors or Inquiries

Notify us in writing at the address listed in the **How to Contact Us** section below within 30 days after we send you the FIRST statement on which the error, unauthorized transaction, or other problem or item about which you have question appeared. Tell us all the information requested in the **What to Tell Us in Case of an Error or Inquiry** section below.

How To Contact Us

To contact us by telephone, call us at (916) 979-7233 or (800) 733-7233 ((800) SEE-SAFE).

You may write to us at: SAFE Credit Union, 2295 Iron Point Road, Suite 100, Folsom CA 95630-8765.

What To Tell Us in Case of an Error or Inquiry

1. Tell us your name and account number.
2. Describe the error or transfer you are unsure about and explain as clearly as you can why you believe it is an error or why you need more information.
3. Tell us the date and dollar amount of the questioned transaction.

Negative Credit Information

SAFE may furnish negative information about accounts belonging to consumers and consumers associated with business accounts to consumer reporting agencies if you fail to fulfill your credit obligation to SAFE.

To Balance Your Checking Account

Step 1: Go through your register and mark off each check, withdrawal, ATM transaction, deposit, dividends paid, or other debit or credit listed on this statement. Be sure that your register shows any service charges, automatic payments, or transactions through CALL-24 or Online Banking that were performed during this statement period.

Step 2: Using the table below, list any outstanding checks, ATM withdrawals debit card transactions, payments, or any other withdrawals that are listed in your register but are not shown on this statement.

Step 3: Enter the ending balance on this statement. $ ________

Step 4: Add any deposits listed in your register or transfers in your account that are not shown on this statement. $ ________ $ ________ $ ________

Step 5: Calculate the subtotal (Step 3 Plus Step 4). $ ________

Step 6: Enter the Total outstanding checks and withdrawals from the table. $ ________

Step 7: Calculate the ending balance (Step 5 Minus Step 6). This amount should be the same as the current balance shown in your check register. $ ________

Outstanding Items

Item	Amount	Item	Amount
		Total	

Your savings is federally insured to at least $250,000 and backed by the full faith and credit of the United States Government. National Credit Union Administration, a U.S. Government Agency.

For prompt delivery of your credit union mail, please notify SAFE of any changes to your address, phone number, or email address.

S-232 4/30/2023

Summary Statement

August 31, 2026

0000178-0000820 PDFT 221701

Rio Linda Elverta Recreation and Park District
810 Oak Lane
Rio Linda, CA 95673

California CLASS

California CLASS

Average Monthly Yield: 3.7484%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
General Fund	369,089.25	0.00	0.00	1,174.79	9,050.56	369,127.15	370,264.04
TOTAL	**369,089.25**	**0.00**	**0.00**	**1,174.79**	**9,050.56**	**369,127.15**	**370,264.04**

CLASS

Account Statement

August 31, 2026

General Fund

Account Summary

Average Monthly Yield: 3.7484%

	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
California CLASS	369,089.25	0.00	0.00	1,174.79	9,050.56	369,127.15	370,264.04

Transaction Activity

Transaction Date	Transaction Description	Contributions	Withdrawals	Balance	Transaction Number
08/01/2026	Beginning Balance			369,089.25	
08/31/2026	Income Dividend Reinvestment	1,174.79			
08/31/2026	Ending Balance			370,264.04	

CA Class

Fiscal Month	Beginning Balance	Interest	Ending Balance
1	$ 367,924.65	$ 1,164.60	$ 369,089.25
2	$ 369,089.25	$ 1,174.79	$ 370,264.04
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
		$ 2,339.39	$ 370,264.04

Rio Linda Elverta
Recreation and Park District

AGENDA REPORT

Item #5

TO:	Board of Directors
FROM:	Aaron Prescott – Parks Supervisor
REPORT DATE:	September 9, 2026
MEETING DATE:	September 16, 2026
SUBJECT:	**Parks Division Monthly Report – August 2026**

Events/Rental

- One Celebration of Life at Community Center
- Movie at the Park
- Birthday Party at Westside Park
- Softball Continues at Westside Park
- Baby shower at Community Center

Staff Daily Assignments

- Maintained two facilities for all contractors and meetings.
- Staff have been completing our weekly contract for SAFCA.
- Every morning Staff removes trash and makes sure our parks are safe for our community.

Additional Assignments

- The Farmer's Market Continues at Depot Park
- Westside Park Ball Field – In Progress and near completion: There are multiple irrigation system valves dedicated to the north and west area of the ballpark that are stuck in an open position. Locating these valves has been time consuming for staff because there are no older or current maps with the valve locations. Using an electric low voltage signal locator, staff were able to pinpoint the valves within a 5ft radius and after careful digging, the valves have been found and uncovered. Parts are not available for repairs as the old valves are 50+ years old and are joined to a 4" main water supply by an asbestos union. Staff are in the process of completely removing the asbestos union and replacing each valve and joint with new plumbing and new valves. The most current and accurate irrigation system map for westside park has been updated and manually added with precise locations for future reference. Work is estimated to be completed by September 11.
- LiveBarn has been contacted about electrical issues at Babe Best Park. Reoccuring issues with the electrical GFCI plugs. The main electrical breaker was reset, and each plug was tested individually. Staff tested the function of each GFCI plug with a digital voltmeter (DVOM) and they are working properly. We did not find a cause or reason for issues. We contacted LiveBarn and reported that all systems are good.
- Park and playground inspections are done once each week as well as a separate monthly inspection.
- Ensuring Parks, Recreation, Habitat, and Open Space for our Future

RIO LINDA ELVERTA
RECREATION & PARK DISTRICT

AGENDA REPORT

Item #6

TO: Board of Directors
FROM: Yanni Lagge- Recreation Supervisor
REPORT DATE: September 2, 2026
MEETING DATE: September 16, 2026
SUBJECT: **Recreation Division Monthly Report –September 2026**

Recommended Action: Receive and file the Monthly Recreation Division Report for August 2026.

ADMINISTRATION

- Staff is scheduled and ready to participate in the Country Faire on Sept 19.
- Staff is scheduled and preparing for the upcoming Dodgeball class.

SPECIAL EVENTS

- Country Faire is scheduled for September 19 and 20.

COMMUNITY PROGRAMS

Youth Programs:

- Dodgeball Session starts September 9.
- Art Class start on September 29.

Adult Programs:

- Echo Program is thriving with over 30 participants each week, they are working on a quilt for the Country Faire.
- Senior field trip is scheduled for September 18 to the Pumpkin Farm

FACILITY RENTALS

- **September Rentals** – 1 facility rentals

RIO LINDA ELVERTA RECREATION
AND PARK DISTRICT

AGENDA REPORT

Item #7

TO:	Board of Directors
FROM:	Mike Heller, General Manager
REPORT DATE:	September 10, 2026
MEETING DATE:	September 16, 2026
SUBJECT:	**General Manager's Report for August/September 2026**

Recommendation:
That the Board of Directors receives the report for file.

Discussion:

1. Working with CALA, our Landscape Architect, Staff have five (5) community meetings scheduled for the Central Park Rehabilitation Project. These five meetings are needed to fulfil the outreach requirement for the Statewide Parks Project (SPP) Prop 4 grant which is due to the State by December 17, 2026. The meetings are planned for:
   - National Night Out – August 4th (already occurred)
   - RLE Country Faire – September 19th
   - Walking Tour after the Plaque Rededication at Hayer Park – October 11th
   - RLE Neighborhood Association – November 19
   - RLERPD Board of Directors Meeting – December 9

2. A date has been scheduled for the Capitol Quarter Midget Association/Roy Hayer Park Plaque dedication. The date is set for Sunday, October 11th with a time TBD. This will be followed by a walking tour of Central Park for a required community meeting.

3. The Recreation and Park District has released the Fall/Winter Activity guide which is currently available on the website. Postcards are being mailed to residents.

4. The Recreation and Park District completed their annual audit during the last week of August. The Audit presentation to the Board of Directors will be scheduled for October or November.

5. On September 9th the Sacramento Sheriff's Department issued a trespass violation to a male and a female at Central Park. They had been camping out in an open Connex container adjacent to the BMX track. The male has returned several times, and the Sheriff's Office has been contacted. He will be arrested the next time he is caught on site. Both our Parks Team and Knight Watch Security are keeping an eye on the park and are vigilant about the two individuals.

6. On September 10th the General Manager participated in a California Park & Recreation Society (CPRS) Leadership Summit that was hosted in San Ramon. This was part of the current Administrative Section leadership year.

7. Minutes from Committee Meetings – To assist in keeping the Board up to date on the District's committees, the General Manager will attach the Minutes from any meeting that took place since the last Board Meeting to the GM's report so that Committee members may discuss during the reporting time of the District Board Meeting. The July/August Meetings to include:
   - Administration and Finance – September 8th

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT
810 Oak Lane, Rio Linda, California 95673

ADMINISTRATION and FINANCE COMMITTEE MEETING MINUTES
Tuesday, September 8, 2026

Call to Order

Director Morris called the meeting to order at 4:03pm. Administrative Services Supervisor Hernandez and General Manager Heller were present. Chairperson Moore arrived at 4:05pm. The meeting was also broadcast via Zoom communications.

General Business

Review of Minutes from the August 11, 2026 meeting

- There were no questions or comments, and it was recommended that the Minutes be forwarded to the Board of Directors for approval.

Discussion – August Financials and Compass Report

- The Recreation and Park District pays their property insurance at the beginning of the fiscal year, accounting for the large expenditure at this date.
- There were no questions or comments from the Committee, and it was recommended to forward the financial report to the Board of Directors for approval.

Discussion – Uniforms/Protective Clothing – Policy #2090 Amendment

- This item was introduced by General Manager Heller who provided a background on the proposed amendment to the Uniform/Protective Clothing Policy, specifically as it relates to new employees (still on probation) and safety equipment.
- There were no additional questions, and the item is recommended to be forwarded to the Board of Directors.

Discussion – Benefit Assessment proposal from SCI Consulting

- General Manager Heller introduced the item and provided some detail on the proposal from SCI Consulting. He also reminded the Committee that the Board would need to provide direction on how dollars would be allocated for Capital and parks/facilities. Finally, the question was asked on how the preparation of the Assessment would be funded as it was not budgeted for in FY 2026-2027.
- The Committee discussed potential sources for the approximate $143,000.00 cost of running a campaign for the Benefit Assessment. This included funding from:
    - CLASS
    - Delaying the Assessment Campaign for a year and budgeting in 2027-2028
    - Using CLASS dollars now and reimbursing from the success passage of the Assessment (Staff to confirm that is can be done)
    - Using CLASS dollars now and reimbursing the District a nominal amount annually back into the CLASS savings
- It was requested that Staff speak with SCI Consulting to investigate the 90-95% success rate and look at socio-economic statistics of communities where similar Assessments have passed.
- Chairperson Moore stated that there were two factors that the Board of Directors needed to determine:

- Can the Board of Directors allocate Park Maintenance dollars to Recreation through the annual budget?
- How does the Recreation and Park District allocate those dollars.

Staff have been asked to look into these factors and prepare a response.

Items not on the Agenda

Next Meeting
Monday, October 12, 2026 – 3:30pm

Adjournment
Chairperson Moore adjourned the meeting at 4:44pm

RIO LINDA ELVERTA RECREATION
AND PARK DISTRICT

AGENDA REPORT

Item #8

TO:	Board of Directors
FROM:	Mike Heller, General Manager
REPORT DATE:	September 8, 2026
MEETING DATE:	September 16, 2026
SUBJECT:	**Recommendation to adopt Resolution #2026-13 – approving an amendment to the District's Policies and Procedures Manual – Uniforms/Protective Clothing – Policy #2090**

Recommendation:
Adopt Resolution #2026-13 approving an amendment to the District's Policies and Procedures Manual – Policy #2029 – Uniforms/Protective Clothing. The Administration and Finance Committee has forwarded this item to the Board of Directors for approval.

Background:
The Recreation and Park District purchases protective clothing and safety footwear, etc. for employees that require it. This is a safety requirement, and the District currently reimburses up to $200.00 annually on safety boots for the Parks Division Staff.

In the past there has never been an issue with an employee purchasing safety boots and then not making it through the employee probation period. It has been suggested by the Administration Division that language be added to the current policy to protect the District from an employee who may resign their position prior to the end of their probationary period and claim the safety equipment as their own.

Discussion:
The Administration and Finance Committee met on September 8th and are recommending that the amendment below be added to Policy #2090 – Uniforms/Protective Clothing. The recommendation is that this be accepted by the Board of Directors.

- 2090.3.1 Employees while on probation shall be allowed to purchase needed safety equipment, such as safety footwear and be reimbursed up to $100.00 immediately, with the remainder of the safety equipment allowance being reimbursed upon the successful conclusion of their probation period. Receipts for all equipment must be submitted to the District upon original purchase.

Attachments:
- Policy #2090 – Uniforms/Protective Clothing

POLICY TITLE: Uniforms/Protective Clothing
POLICY NUMBER: 2090

2090.1 The cost of uniforms and /or protective clothing, safety footwear, etc., (hereinafter equipment) that employees are required to wear, shall be bought by the District as specified in the annual budget. The District will reimburse up to $200.00 on district approved maintenance boots.

2090.2 The District has the option of authorizing reimbursements to qualifying employees upon proof of purchase; or, of arranging with local retailers to supply all qualifying employees with a specific product that meets the needs and /or safety requirements, and bill the District for the total cost of the equipment purchased. If the purchase exceeds that allowable costs set forth by the district, the employee must reimburse the district for the difference between the purchase price and the allowable cost.

2090.3 New employees will be required to purchase their own equipment and will be reimbursed the allowable cost as determined by the regulation pertaining to the specific division or program. The employee must provide the original purchase receipt for the equipment for which reimbursement is being requested.

2090.4 For details regarding specific uniform requirements and current reimbursement allowance for any of the districts programs or divisions, please refer to the appropriate regulations pertaining to said division or program.

2090.5 District provided uniforms shall only be worn during working hours.

RESOLUTION 2026-13

RESOLUTION OF THE BOARD OF DIRECTORS OF THE RIO LINDA ELVERTA RECREATION AND PARK DISTRICT APPROVING AN AMENDMENT TO THE DISTRICT'S POLICY AND PROCEDURE MANUAL – POLICY #2090 – UNIFORMS/PROTECTIVE CLOTHING

WHEREAS, the Board of Directors ("Board") of the Rio Linda Elverta Recreation and Park District ("District") approves an amendment to the Policy and Procedure manual, Policy #2090 – Uniforms/Protective Clothing; and

WHEREAS, Staff are recommending an amendment to the policy to include language addressing employees not completing their probationary period; and

WHEREAS, Item 2090.3.1 of the policy now allows for employees to be paid up to $100.00 at time of purchase with the remainder of the payment due at the successful conclusion of their probation period.

NOW THEREFORE, BE IT RESOLVED, the Rio Linda Elverta Recreation and Park District hereby approve and authorizes the amendments to the Policy and Procedure manual, Policy #2090 – Uniforms/Protective Clothing

PASSED AND ADOPTED, this 16th day of September 2026 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

APPROVED:

Wayne Del Nero Chairperson, Board of Directors	Lisa L. Morris Secretary, Board of Directors

RIO LINDA ELVERTA RECREATION
AND PARK DISTRICT

AGENDA REPORT

Item #9

TO:	Board of Directors
FROM:	Mike Heller, General Manager
REPORT DATE:	September 8, 2026
MEETING DATE:	September 16, 2026
SUBJECT:	**Discussion of the Benefit Assessment Proposal from SCI Consulting**

Recommendation:
To continue a discussion regarding the implementation of a Community Benefit Assessment or Special Tax for funding of Recreation and Park District Park Maintenance and Capital Projects. This was discussed with the Administration and Finance Committee at their September meeting. The Board of Directors is recommended to provide additional strategies for the District.

Background:
During the June 2026 Administration and Finance Committee meeting a discussion was held to discuss the feasibility of the District looking for a Community Benefit Assessment or a Community Benefit Tax to assist with programs, facilities, and parks within the Recreation and Park District.

At the August 2026 Board of Directors meeting Blair Aas from of SCI Consulting presented to the Board an overview of what each of the following could look like for the District:

- Benefit Assessment
- Special Tax
- Community Facility District (CFD) Special Tax
- General Obligation Bond

The Board of Directors appeared to be in favor of a Benefit Assessment for a couple of reasons, including not having the connotation of a tax attached to it, as well as working with property owners and running the balloting inhouse rather than having the initiative placed on a general election ballot as a potential measure or bond.

Mr. Aas has submitted a proposal from SCI which is attached to this report. A Benefit Assessment will cost the Recreation and Park District approximately $143,000.00. A Special Tax or CFD Special Tax can range up to $125,000.00 as well as the balloting costs from the County.

During the September Administration and Finance Committee meeting, Staff reminded the Committee that funding to run a campaign for a Benefit Assessment or any of the other options had not been allocated in the recently approved Fiscal Budget for 2026-2027. The Committee discussed four potential funding options:

- Using CLASS dollars
- Delaying the Assessment Campaign for a year and budgeting in 2027-2028
- Using CLASS dollars now and reimbursing from the success passage of the Assessment (allowable according to Mr. Aas of SCI Consulting)
- Using CLASS dollars now and reimbursing the District a nominal amount annually back into the CLASS savings

District Staff also contacted Blair Aas at SCI Consulting to inquire about socio-economic demographics of the 90-95% of communities where similar assessments have passed. Mr. Aas responded with the following information:

- SCI Consulting hasn't seen a consistent difference between rural vs. urban communities or red vs. blue communities. In other words, we have seen success and some failure in all those types of communities. The most common trait among successful efforts is being well prepared and having a solid plan that aligns with voters' priorities and what they're willing to pay (for an assessment).

Staff also contacted the Recreation and Park District Auditing team (Fechter & Company) to ask about the disbursement of dollars if a Benefit Assessment was successful. As a reminder, the dollars allotted from the Benefit Assessment may only be used for Park/Facility Maintenance and one time Capital Projects.

Josh Jackson from Fechter & Company informed the District that undesignated funds may be applied anywhere in the budget. Typically, Park Maintenance services (not including salaries) are undesignated funds. Recreation Services (not including salaries) are also undesignated funds. If a Benefit Assessment were to cover the funding needed in Parks Maintenance Services, then the undesignated funds that have been assigned to Park Maintenance Services in the past may be shifted to Recreation Services with the successful passage of a Benefit Assessment.

Discussion:

The Administration and Finance Committee is requested to discuss specific uses for the dollars derived from a Benefit Assessment (Park Maintenance and annual Capital Expenses only) as well as provide a recommendation to Staff on where to designate the dollars needed to set up the work for the Benefit Assessment. All recommendations will be forwarded back to the Board of Directors for discussion.

Attachment:

- SCI Assessment Measure Engagement Letter

SCIConsultingGroup
Public Finance Consulting Services

Tuesday, September 1, 2026

Submitted via Email
mheller@rleparks.com

Mike Heller, General Manager
Rio Linda Elverta Recreation and Park District
810 Oak Lane
Rio Linda, CA 95673

Re: Engagement Letter for Feasibility Analysis, Public Opinion Survey, Assessment Engineering, and Proposition 218 Balloting Services

Dear Mike:

SCIConsultingGroup ("SCI") is pleased to submit this engagement letter to continue our long-standing work with the Rio Linda Elverta Recreation and Park District ("District") by providing feasibility analysis, public opinion research, assessment engineering, and Proposition 218 balloting services for a proposed new benefit assessment for park and recreation services.

We understand the District is seeking an experienced and qualified firm to evaluate the feasibility of a new District-wide funding measure, gauge property owner support through a statistically valid mailed survey, and, if the results warrant, carry the measure through a complete Proposition 218 ballot proceeding. Our approach is deliberately sequenced so the District can make an informed decision at the close of each phase rather than committing to the full effort at the outset. SCI is well-equipped to prepare a Proposition 218-compliant Engineer's Report, propose assessment rates that meet the District's fiscal requirements, and guide the District through the legal and political requirements of a ballot proceeding.

40 YEARS 1985 - 2025
SCIConsultingGroup
Serving Public Agencies

SCI has been privileged to work with the District for more than 20 years, assisting with park impact fee programs, Quimby Act land dedication and in-lieu fee programs, and Community Facilities District formation and administration. That history means we already know the District's parcel base, service profile, and community, so we can move efficiently from the outset without the ramp-up a new consultant would require. It also gives us a grounded understanding of what District property owners value and what they are likely to support, which is exactly the foundation a successful funding measure is built on.

Our Work Plan is segmented into six tasks to maximize the chances of success.

Task 1: Initial Planning, Research, and Feasibility Analysis. This task involves early planning, data collection, preliminary financial analysis, and an evaluation of the financial, legal, and political opportunities and challenges associated with each available funding option.

Task 2: Public Opinion Research and Mailed Survey. SCI will design, mail, and analyze a scientific mailed survey of District property owners to measure support for a proposed funding measure, identify service priorities, and establish the key messaging needed for a successful outcome.

Task 3: Assessment Engineering and Engineer's Report. This task involves developing the final assessment methodology, determining the specific proposed assessment for each parcel, preparing the Engineer's Report, and finalizing the assessment measure and messaging plan.

Task 4: Non-Advocacy Informational Outreach Support Services. SCI will advise and support the District with non-advocacy informational outreach prior to and during the ballot proceeding, providing property owners with clear and accurate information about the proposed assessment measure.

Task 5: Proposition 218 Ballot Proceeding Services. We will assist and fully support the District with the Proposition 218 ballot proceeding. This includes preparing all necessary resolutions, designing, mailing, and tabulating official notices and assessment ballots, as well as conducting the public ballot tabulation.

Task 6: Levy Submittal and Administration Services, First Levy Year. If property owners approve the assessment, SCI will provide first-year submittal and administration of the assessment levies.

This engagement letter also includes a section describing special tax alternatives, along with estimated SCI costs should the District wish to consider those options.

This letter outlines our proposed scope of work and associated fees, based on our recent conversation regarding the District's funding objectives. If the terms are acceptable, please indicate your agreement by signing the signature block on the final page.

We look forward to this opportunity to assist the District with this important effort and stand ready to proceed. Please feel free to contact us if you would like to discuss any aspect of this engagement letter. I can be reached at 707-816-9101 or via email at blair.aas@sci-cg.com.

Sincerely,

Blair Aas

Blair E. Aas, Vice President / Principal
SCI Consulting Group

cc: John Bliss, SCI Consulting Group

ABOUT BENEFIT ASSESSMENT MEASURES

A benefit assessment measure is a property-based funding tool that enables a public agency to raise stable local revenue for essential services. It is governed by Proposition 218, which requires that assessments be tied directly to the special benefit each parcel receives. An Engineer's Report must define the services to be funded, establish the cost allocation methodology, and set the proposed rates to ensure a transparent and legally supportable structure.

Ballots are mailed to all property owners during a 45-day Proposition 218 proceeding. Each owner receives a notice and ballot by first-class mail, and ballots are weighted based on the proposed assessment amount assigned to each parcel. The measure is approved when the total weighted value of ballots in favor exceeds the value of those in opposition. This approach aligns voting power with financial responsibility, so owners of larger or multiple parcels may have ballots with greater weight.

An assessment can support a broad range of District costs, which we understand may include park maintenance and operations, landscaping and irrigation, restrooms and park facilities, community center and recreation facility upkeep, open space and habitat management, park safety and patrol, and the capital improvements and deferred maintenance needed to keep District parks safe and usable. The specific services and improvements to be funded, and the balance between operating and capital needs, will be established with District staff during Task 1 and confirmed in the Engineer's Report.

Park and recreation assessments require particular care in the special and general benefit analysis. Parks provide clear, quantifiable special benefits to the properties within a district, including proximity, access, aesthetics, and enhanced property utility and desirability. They also provide general benefits to the public at large and to properties outside the District. Proposition 218 requires that the general benefit portion be identified, quantified, and funded from sources other than the assessment. SCI has performed this analysis for park and recreation agencies throughout California and will apply a rigorous, defensible methodology consistent with Silicon Valley Taxpayers Association v. Santa Clara County Open Space Authority, Dahms v. City of Pomona, Beutz v. County of Riverside, and related case law.

Compared to a special tax measure, a benefit assessment carries a high financial and legal hurdle but a relatively low political hurdle. Financially and legally, the agency must prove that each parcel receives a special benefit, and the Engineer's Report must withstand scrutiny under Proposition 218's strict requirements. Politically, an assessment requires only a simple majority of weighted ballots in support.

A special tax measure presents the opposite challenges. The legal and financial hurdles are low because special taxes do not require a parcel-by-parcel special benefit analysis or weighted voting. Politically, though, the hurdle is significant, since special taxes require two-thirds voter approval from registered voters. Reaching that level of support is difficult, particularly when competing with other local measures on the same ballot. Special tax alternatives are described later in this letter, with estimated costs provided.

Based on our understanding of the District's objectives and our history with the District, a benefit assessment measure appears to align well with the District's service profile, revenue needs, and long-term funding goals. The feasibility analysis in Task 1 and the property owner survey in Task 2 are designed to test that conclusion before the District commits to a ballot proceeding.

WORK PLAN AND APPROACH

Based on our understanding of the District's needs and objectives, SCI proposes a collaborative approach to evaluate, design, and implement a new funding measure. Working closely with District staff and the Board of Directors ("District Board"), we will manage all phases of the Work Plan efficiently, minimizing demands on District resources while maintaining strong communication and oversight. Our team will deliver high-quality, legally defensible work products that meet all technical requirements of Proposition 218 and are completed on schedule and within budget.

The Work Plan is deliberately sequenced. Tasks 1 and 2 establish whether a funding measure is viable and, if so, what form it should take and at what rate. The District Board will receive a clear recommendation and a full presentation of the survey findings prior to authorizing any further work. Tasks 3 through 6 proceed only at the District's direction. This structure protects the District's investment and ensures that a measure moves forward only when the data supports it.

Task 1: Initial Planning, Research, and Feasibility Analysis

Our work under Task 1 will begin with a project kickoff meeting to confirm the District's objectives, revenue targets, decision timeline, and points of contact. SCI will issue a detailed information and data request and will collect and review data from the District, the Sacramento County Assessor, and other relevant sources. This will include the District's parcel base and property ownership characteristics, land use composition, existing revenues and their trends, current and projected operating and capital costs, and the demographic and political profile of the District.

The District will provide SCI with the annual revenue requirement to be funded by the proposed measure, along with a breakdown of how those funds would be allocated among services, improvements, and programs. SCI will review that information for reasonableness and for consistency with the special benefit requirements of Proposition 218, then use it to establish the revenue target for the measure. From that target, we will prepare preliminary rate scenarios and model the approximate annual amount that would be borne by a typical single-family residential parcel under each scenario. Rate ranges, not a single fixed rate, are the appropriate output at this stage, since the survey in Task 2 is designed to test property owner tolerance across that range.

We will evaluate the financial, legal, and political opportunities and challenges associated with each available funding option, including a Proposition 218 benefit assessment, a Community Facilities District special tax, and any other mechanism appropriate to the District's circumstances. Our history with the District, including prior work on park impact fee programs, Quimby Act land dedication and in-lieu fee programs, and Community Facilities District formation and administration, gives us a running start on this analysis. The result will be a clear, candid assessment of which path offers the District the strongest combination of revenue adequacy, legal defensibility, and likelihood of approval.

SCI will present the findings and our recommendation to District staff and will assist staff with preparing the District Board agenda report and presentation summarizing the results of Task 1. At the conclusion of this task, the District will be positioned to decide whether to proceed with the property owner survey in Task 2.

Task Deliverables:

- Information and data request list
- Project kickoff meeting (Virtual)
- Project timeline

- Preliminary rate scenarios and feasibility findings
- Funding option comparison and recommendation
- Draft agenda report and presentation materials (MS Word, PowerPoint)
- Findings presentation to District staff (Virtual)

Task 2: Public Opinion Research and Mailed Survey

The principals at SCI have developed a sophisticated mailed survey research methodology for identifying property owner priorities, measuring support for an assessment measure, and determining how best to package a measure for success. One of the primary strengths of this approach is its proven ability to identify support accurately for a property owner mailed ballot proceeding, not only on an overall basis but also among different property owner groups, including single-family residential, business, industrial, apartment, agricultural, and investment property owners. The methodology has produced accurate and reliable findings across a wide range of socioeconomic environments, including rural areas, suburban communities, varying income levels, and diverse ethnic backgrounds. This is one of the keys to ensuring that the District receives accurate, reliable data and advice regarding property owner priorities and support for a park and recreation funding measure.

Recommended Research Approach. A scientific, stratified, and randomized mailed survey is the recommended data collection technique. The mailed survey approach provides two primary advantages over telephone or text surveys when the ultimate decision will be made through a Proposition 218 mailed ballot proceeding. First, it most accurately models mailed balloting and effectively eliminates response bias. Second, it allows for input from non-resident and non-residential property owners, who receive ballots in a Proposition 218 proceeding but are systematically missed by voter-based polling.

SCI will draft and refine the survey questionnaire and informational item, as well as the outgoing and return envelopes. The questionnaire will test service priorities, willingness to pay across the preliminary rate range developed in Task 1, and reaction to alternative packaging of the measure. Once final drafts of the base documents meet the approval of the District, they will be printed with individual respondent information and mailed with a postage-paid return envelope.

Sample Size. SCI recommends a full universe mailing to all property owners within the District, currently estimated at approximately 8,300 parcels. A full universe mailing eliminates sampling error entirely, captures every property owner group without stratification assumptions, and produces the most reliable prediction of a Proposition 218 balloting outcome. It also serves a secondary purpose by introducing every property owner to the District's funding needs well in advance of any ballot proceeding. The final mailing quantity will be confirmed against the Sacramento County Assessor's roll during Task 1.

Once the surveys are returned, SCI will process the responses and prepare the data for analysis. We will develop filtering schemes and weighting matrices to simulate ballot measure outcomes under a weighted Proposition 218 proceeding. We will then prepare a comprehensive presentation summarizing the findings, including profiles of likely supporters and opponents, service and improvement priorities, support levels by rate scenario and by property owner group, and the key messaging elements and strategies that would support a successful measure. The presentation will also outline a recommended action plan for proceeding.

SCI will assist District staff in preparing the District Board agenda report and will present the survey results, findings, and recommendations to the District Board. SCI will support staff during the meeting, including responding to questions as needed. At the conclusion of this task, the District Board will be positioned to decide whether to proceed with a Proposition 218 assessment measure, pursue a special tax alternative described later in this letter, or defer action.

Task Deliverables:

- Project meeting(s) (Virtual)
- Draft and final survey questionnaire, informational item, and envelopes
- Printing, addressing, mailing, and postage for the mailed survey
- Survey response processing, tabulation, and analysis
- Survey findings and recommendations presentation (PowerPoint)
- Draft agenda report
- Presentation of survey results to the District Board (In-Person)

Task 3: Assessment Engineering and Engineer's Report

If the District Board decides to proceed with an assessment measure following the survey findings, SCI will begin the assessment engineering work. Using the annual revenue requirement and funding allocation provided by the District in Task 1, refined as needed to reflect the survey results and the District's direction, SCI will establish the budgets and cost estimates to be included in the Engineer's Report.

Comprehensive assessment engineering work will involve defining the proportional assessment rate methodology and separating and quantifying both special and general benefits from the proposed improvements, services, and programs. SCI will apply its industry-leading benefit assessment engineering expertise to develop a method that fully complies with the legal and procedural requirements for a new, post-Proposition 218 benefit assessment, including the court's direction in *Silicon Valley Taxpayers Association v. Santa Clara County Open Space Authority*, *Dahms v. City of Pomona*, *Greene v. Marin County Flood Control and Water Conservation District*, *Robert Beutz v. County of Riverside*, and other Proposition 218 decisions.

In a review session, we will present these fiscal plans, our data review and analysis, and the proposed assessment methodology, levies, and budgets to the District. Issues uncovered by the review will be highlighted, and remedies suggested. After the District and the District's legal counsel have reviewed the data and information, we will prepare an Engineer's Report that fully meets the requirements of Articles XIIIC and XIIID of the California Constitution ("Proposition 218"), the Government Code, and other relevant code sections.

The Engineer's Report will be prepared by John Bliss, P.E., an assessment engineer with 24 years of extensive assessment engineering experience. The Engineer's Report will include a detailed description of the assessment plans for the improvements, services, and programs to be funded, future capital and facility improvement needs, a detailed cost estimate, an analysis of special and general benefits, the rationale used for the assessment apportionment, the method of assessment apportionment, calculation of the specific proposed assessment amount for each parcel, an assessment diagram, and other elements.

Particular attention will be given to the separation and quantification of general benefit. SCI will identify the portion of benefit conferred on the public at large and on properties outside the District, quantify that portion using a defensible methodology, and confirm that it is funded from sources other than the assessment. This analysis is the element of a park and recreation assessment most likely to be scrutinized, and it will be documented thoroughly in the Engineer's Report.

After the Engineer's Report has been prepared, it will be reviewed with District staff and, if necessary, shall be revised to reflect any relevant comments or issues identified. SCI shall also finalize the assessment levies, roll, diagram, and other information for preliminary District approval. SCI will also prepare draft resolutions, notices, and other materials and documents required or recommended for the proposed assessment. Such documents shall be finalized in conjunction with the District's legal counsel. At the culmination of these services, SCI shall present the findings, proposed assessment levies, and the Engineer's Report to District staff and the District Board.

Task Deliverables:

- Project meeting(s) (Virtual)
- Methodology and levy review session with District staff (Virtual)
- Proposition 218-compliant Engineer's Report (PDF)
- Assessment roll and assessment diagram
- Draft resolutions and associated agenda reports (MS Word)
- Presentation of the Preliminary Engineer's Report at District Board meeting (In-Person)

Task 4: Non-Advocacy Informational Outreach Support Services

Effective informational outreach is essential for a successful ballot outcome. When property owners clearly understand the purpose and need for a local funding measure, they are far more likely to be supportive. Conversely, misinformation or mistrust often leads to a no vote.

Under California law, the District may engage in informational activities to educate the public about District-related issues, including ballot measures. These activities must remain strictly informational and cannot advocate for or against a particular outcome. All materials and communications must be factual, objective, and balanced, presenting the measure's purpose, background, and impacts without attempting to influence property owners.

Task 4 work would commence after completion of the preliminary Engineer's Report. Property owners respond to the District, not to its consultants, and the most credible voice in this effort is the District's own. SCI will therefore work alongside District staff to develop an outreach plan that the District will lead, drawing directly on the survey findings from Task 2. The messaging, priorities, and audiences identified through the survey will inform the strategy, so that the information reaching property owners addresses the questions and concerns they actually raised rather than assumptions about them. Together we will define informational needs and target audiences, establish key messaging and communication objectives, and set an outreach plan and timeline that fits the District's capacity and calendar.

SCI will prepare factual, easy-to-understand materials for the District's use, including presentations, handouts, frequently asked questions documents, and mailers, explaining the purpose, structure, and implications of the proposed benefit assessment. These materials are drafted for District staff and the District Board to deliver in their own voice, and SCI will refine them as the District's outreach progresses and new questions surface. The Work Plan anticipates up to two public informational meetings hosted by the District, one held prior to initiating the Proposition 218 ballot proceeding and one held during the proceeding, with SCI attending to present technical information and respond to questions about the assessment methodology and rates.

SCI will also provide training to District staff and the District Board on the distinction between permissible informational activity and prohibited advocacy. Because Board members, staff, and community volunteers will be speaking about the measure in a variety of settings, this training is a practical safeguard, and it is an area where well-intentioned agencies frequently create exposure for themselves.

Local Input is an SCI platform that facilitates community engagement and fosters collaboration between local government, voters, and key stakeholders. Through this customizable online platform, ***Local Input*** enhances transparency, community participation, and decision-making processes at the local level. SCI will configure and maintain the platform for the District's use, enabling property owners to become more informed, voice their opinions, contribute ideas, and share feedback regarding a proposed local funding measure.

Task Deliverables:

- Project meeting(s) (Virtual)
- Informational outreach strategy (MS Word)
- Property owner informational services
- Q&A and other informational handouts, mailers, and materials (MS Word, PDF)
- District training on informational outreach vs. advocacy and proposed benefit assessment measure (Virtual)
- ***Local Input*** community engagement platform, configured and maintained by SCI
- SCI attendance at up to two District-hosted public informational meetings (One In-Person, One Virtual)

Task 5: Proposition 218 Ballot Proceeding Services

Under this task, SCI will manage the entire Proposition 218 mailed ballot proceeding, including the design, production, mailing, and administration of all official assessment notices and ballots to property owners within the proposed Assessment District, currently estimated at approximately 8,300 parcels. The official notice, ballot design, and accompanying informational materials are critical to a successful and legally compliant proceeding. Drawing on its extensive experience and proven methodology, SCI will prepare materials that clearly and accurately explain the purpose and structure of the proposed park and recreation assessment while meeting all constitutional and statutory requirements.

Once the draft notice and ballot are prepared, they will be provided to the District and its legal counsel for review and comment. Following the incorporation of all feedback, SCI will oversee the printing, addressing, and mailing of the official notices and ballots. This work will be performed by Admail West, a long-term and valued partner of SCI with extensive experience handling Proposition 218 mailings. Their services ensure accuracy, confidentiality, and timely delivery.

Throughout the balloting process, SCI will assist the District in managing all aspects of ballot administration and communication with property owners. SCI will respond to inquiries regarding ballot content, assessment amounts, and procedures; monitor and research undeliverable ballots; and coordinate with the Sacramento County Assessor and Recorder's offices to confirm updated ownership or mailing information. Replacement ballots will be prepared and issued as needed to ensure that every eligible property owner has the opportunity to participate in the proceeding. SCI will also maintain a detailed record of mailed, returned, and replacement ballots to support transparency and accountability.

Additionally, SCI will prepare all necessary resolutions, staff reports, and public hearing materials and will assist the District and its legal counsel in addressing property owner testimony during the hearing. The District Clerk of the Board will serve as the official tabulator in accordance with applicable legal procedures. Ballot tabulation will occur the same day as the public hearing, with results announced at the District Board meeting, at which time the District Board may consider whether to levy the assessment if approved. SCI will provide tabulation software, ballot scanners, and established procedures to ensure a transparent and efficient process. SCI's barcoded ballot identification system will be utilized to maintain the accuracy, integrity, and reliability of the results.

Enhanced Legal Protection under AB 2257. Assembly Bill 2257, codified at Government Code Section 53759.1, allows an agency to adopt an optional procedure that requires property owners to raise written objections prior to the public hearing and requires the agency to respond to them in writing. Following the procedure strengthens the District's legal position against a subsequent challenge. SCI will guide the District through this process, including preparing the required notices, tracking objections, drafting the written responses for District and legal counsel review, and assembling the administrative record. We recommend the District discuss this option with its legal counsel during Task 3 so it can be built into the ballot proceeding schedule from the outset.

Task Deliverables:

- Project meeting(s) (Virtual)
- Official Proposition 218 notice, ballot, and envelopes
- Printing, addressing, mailing, and postage for Proposition 218 balloting
- Draft resolutions and supporting documents
- Balloting process support
- Tabulation software, scanners, and tabulation support
- AB 2257 objection tracking, written responses, and administrative record
- Public hearing and ballot tabulation at District Board meeting (In-Person)

Task 6: Levy Submittal and Administration Services, First Levy Year

If the assessment is approved by a weighted majority of participating property owners, SCI shall prepare the property database, levy, ownership information, and other data required for the levy administration services for the first levy year. These services include obtaining the final lien-date assessor's roll and property data for the first levy year, updating the assessment to account for development, parcel subdivisions, ownership changes, and other property modifications, preparing the final assessment levies, and submitting the final assessments and assessment diagram to the Sacramento County Auditor-Controller. Additionally, our property owner inquiry line will be included on tax bills, allowing us to directly respond to property owner inquiries throughout the fiscal year on behalf of the District.

If property owners question their assessment, SCI will research the property attributes used to determine the assessment. If necessary, SCI will revise the assessments and process a revision to the tax bill and assessment roll. Actual revisions are not expected to be significant, but some owners may question their assessment after receiving their tax bill with the new assessment. In addition, if assessments proposed for public agencies cannot be collected through the County, SCI shall prepare and manage the mailing of manual bills to public agencies and the subsequent collection of their assessments.

Task Deliverables:

- Property database preparation and levy calculation
- Assessment roll and assessment diagram for the first levy year
- Levy submittal to Sacramento County
- Property owner inquiry line and response support through the first fiscal year
- Assessment revisions and manual billing as required

In-Person Meetings. The Work Plan includes up to four in-person meetings. All other meetings and presentations with staff, District Committees, the District Board of Directors, or other related groups will be conducted virtually. If requested by the District, SCI is available to attend additional in-person meetings at our standard in-person meeting rates.

District Resources. SCI will carry out all tasks specified in the Work Plan and any other related services, as appropriate. The District would be responsible for the following:

- Designate a District point of contact with authority to act on its behalf regarding the Work Plan.
- Periodically meet or participate in video or voice conference calls with SCI as needed.
- Provide the annual revenue requirement to be funded by the proposed measure, along with a breakdown of the services, improvements, and programs to be funded.
- Provide information and documentation regarding the District's Parks Master Plan, capital improvement plan, existing revenues, and additional data as requested.
- Assist with the planning, review, and coordination of action items.
- Provide legal counsel review of the Engineer's Report, resolutions, notices, and ballot materials.

TENTATIVE TIMELINE

We understand the District would like to conduct the property owner survey in Fall 2026 and complete the Proposition 218 ballot proceeding in Spring 2027, allowing the first assessment levies to be submitted to Sacramento County for inclusion on the FY 2027-28 property tax roll. Under this schedule, initial planning and the feasibility analysis would be completed in Fall 2026, with the survey mailed in October 2026 and the results presented to the District Board in December 2026 or January 2027.

Following the District Board's direction to proceed, the Engineer's Report would be prepared in Winter 2027, with public informational outreach beginning after the preliminary Engineer's Report is complete and continuing through the ballot proceeding. The Proposition 218 notices and ballots would be mailed in April 2027, with the public hearing and ballot tabulation held in May 2027. This would provide sufficient time to submit the levy to the County by the submittal deadline for the FY 2027-28 property tax roll.

The District may elect to extend this schedule by one year. If the survey results indicate that additional outreach or a longer planning period would improve the likelihood of success, or if the District Board wishes more time to consider its options, the ballot proceeding could be conducted in Spring 2028 with the first levy appearing on the FY 2028-29 property tax roll. SCI will work with

District staff during Task 1 to confirm the schedule, and the final timeline will be established collaboratively at the project kickoff meeting.

For this schedule to hold, it is essential that the District execute this engagement by mid-September 2026. The survey must be mailed and returned with enough time to analyze the results and bring findings to the District Board by January, which in turn sets up the assessment engineering, outreach, and balloting sequence that follows. A delay in executing the engagement would compress the survey window, shorten the outreach period, and could push the ballot proceeding past the point where the first levy can be submitted for the FY 2027-28 property tax roll.

The following timeline outlines the anticipated schedule of key milestones under the FY 2027-28 track.

Milestone / Task	Tentative Timeline
Engagement executed and project initiated	By mid-Sept. 2026
Project kickoff meeting, initial planning, research, and feasibility analysis *(Task 1)*	Sept. thru Oct. 2026
Survey design, mailing, and response collection *(Task 2)*	Oct. thru Nov. 2026
Survey findings presented to District Board; direction to proceed *(Task 2)*	Dec. 2026 or Jan. 2027 (Board Meeting)
Assessment engineering and preparation of the Preliminary Engineer's Report *(Task 3)*	Jan. thru Mar. 2027
Non-advocacy public informational outreach *(Task 4)*	Mar. thru May 2027
Board review and approval of Preliminary Engineer's Report *(Task 3)*	Mar. 17, 2027 (Board Meeting)
Mail Proposition 218 notice and ballot *(Task 5)*	Apr. 2, 2027
45-day Proposition 218 ballot proceeding and continued informational outreach *(Tasks 4 & 5)*	Apr. thru May 2027
Written objection deadline under AB 2257 *(Task 5)*	May 10, 2027
Public hearing, ballot tabulation, and Board approval of assessment measure *(Task 5)*	May 19, 2027 (Board Meeting)
County levy submittal for FY 2027-28 property tax roll *(Task 6)*	Summer 2027

SPECIAL TAX ALTERNATIVE

A benefit assessment is not the District's only path to new revenue. If the feasibility analysis in Task 1 or the survey results in Task 2 indicate that a special tax offers a stronger route, the District has two mechanisms available. Both require two-thirds voter approval at an election of registered voters rather than a weighted mailed ballot of property owners, and both avoid the parcel-by-parcel special benefit analysis that a Proposition 218 assessment requires. They differ in how the tax is authorized and administered.

Community Facilities District Special Tax. Under the Mello-Roos Community Facilities District Act of 1982 ("Act"), the District would form a Community Facilities District ("CFD") encompassing all or part of its territory and levy a special tax within it. The Act permits a flexible rate and method of apportionment, allowing the tax to be structured by land use category, dwelling unit, building square footage, acreage, or a combination, and it permits the tax to escalate annually. A CFD can fund both services and facilities, and it can support bonded indebtedness if the District later wishes to finance capital improvements against the revenue stream. SCI has formed and administered CFDs for the District previously, so this mechanism is familiar ground for both of us.

District-Wide Special Tax. Alternatively, the District may place a special tax measure directly on the ballot under its own authority without forming a CFD. This approach is procedurally simpler and less costly to establish, and it is generally structured as a flat parcel tax or a tax varying by broad land use category. It offers less structural flexibility than a CFD and cannot be used to secure bonded indebtedness, but for a District seeking stable annual operating revenue it is often sufficient.

The feasibility analysis in Task 1 will identify the recommended approach, and the survey results in Task 2 will confirm it prior to the District committing to a measure. If the District elects to pursue either special tax option, SCI will provide the full scope of formation, election, and administration work, and estimated costs are shown in the Fee Schedule. Because registered voters decide a special tax measure, the District would also need a voter opinion survey conducted by a survey research firm. SCI will assist the District with the procurement of a qualified survey consultant and will participate on the project team throughout the survey phase, helping shape the questionnaire, interpret the results, and translate the findings into the design of the measure. That assistance is included in the estimates shown in the Fee Schedule.

ASSESSMENT SUPPORT AND VALIDATION

In the event of a challenge to the assessments, any claims by one or more property owners that they do not receive the special benefits indicated in the Engineer's Report, or other allegations challenging the validity of the Engineer's Report and its methodology in determining the assessments, SCI will provide any necessary professional assessment engineering assistance to support the assessments without additional charge.

PROJECT TEAM

SCI will assign a highly qualified and experienced team to support the District throughout the Proposition 218 benefit assessment process. Together, the project team brings more than 73 years of cumulative experience in assessment engineering, ballot proceedings, and Proposition 218 compliance for California public agencies. The roles and brief biographies of the proposed project team members are provided below.

John W. Bliss, P.E., President, License No. C52091, will serve as the **Assessment Engineer of Record and Principal-In-Charge.** He will be responsible for preparing the Engineer's Report and providing assessment engineering work in compliance with Proposition 218 requirements. John has been with SCI for 25 years and has served as the responsible Assessment Engineer on more than 300 Engineer's Reports for new or increased assessments. He is a licensed Professional Civil Engineer in the State of California with extensive experience in special and general benefit analysis, database design, cost estimating, and revenue measure formation. He holds a Bachelor of Science in Engineering from Brown University and a Master's in Civil Engineering from the University of California, Berkeley.

Kyle Tankard, Senior Consultant, will serve as **Project Manager.** He will coordinate all phases of the engagement, oversee preparation of parcel data, support development of the assessment methodology, and manage quality control for all mailed materials and project deliverables. Kyle leads the formation and administration of revenue measures for local agencies, including both benefit assessments and special taxes, and brings over ten years of experience in public opinion research, educational outreach, GIS mapping, and database management. He holds a Bachelor's degree in Environmental Studies from the University of California, Santa Cruz, with an emphasis in geographic information systems.

Jeanette Hynson, Senior Consultant, will serve as **Survey Research and Data Analysis Lead.** She will direct the design and analysis of the mailed survey, oversee the parcel and ownership database, and support the assessment apportionment and balloting data work. Jeanette contributes over 25 years of experience in public opinion research and local revenue measure balloting, specializing in Proposition 218 benefit assessments and community facilities districts. She has led successful measures funding parks and recreation, open space acquisition, fire protection, mosquito and vector control, and landscape and lighting services, including five voter-approved community facilities districts for the Mountains Recreation and Conservation Authority and eight fire protection assessments in rural Yolo County.

Heather Jamison, Consultant, will serve as **Outreach Consultant** for the period prior to and during the Proposition 218 ballot proceeding. She will assist with the preparation of clear public information materials, support communication with property owners, and help coordinate outreach efforts during the mailed ballot period. Heather brings over a decade of experience in stakeholder engagement and holds a Bachelor's degree from California State University, Sacramento.

ADMAILWEST

SCI intends to print and mail the survey, notices, and assessment ballots through our trusted supplier, **Admail West**, renowned for its extensive experience in handling such tasks. Admail West has successfully managed the printing and mailing of over seven million assessment ballots for SCI, demonstrating their reliability and expertise. Additionally, they oversee official election mail for multiple County Elections departments. **Amber Cox-Espejo** will serve as SCI's account representative for Admail West. For more information about Admail West, please visit their website at https://www.admailwest.com/.

QUALIFICATIONS AND EXPERIENCE

Established in 1985, SCIConsultingGroup is a widely recognized public finance consulting firm with leading expertise in helping California public agencies fund essential services and capital improvements. SCI has guided park and recreation agencies throughout the State through the successful design and implementation of local funding measures.

Our track record speaks for itself. SCI has a proven success rate of 90% for local funding measures, including benefit assessments, special taxes, and property-related fees. That success rate increases to 95% when public agencies follow our proven approach, grounded in thoughtful planning, a clear understanding of property owner sentiment, alignment of the measure with the results of a professionally conducted survey, and a well-executed informational outreach effort. This strategic process not only maximizes success but also ensures legal defensibility and builds public trust.

SCI is exceptionally well-qualified to serve as the District's Assessment Engineer and Proposition 218 consultant for this District-wide benefit assessment. We bring unmatched technical and legal expertise, including in-depth experience applying the requirements of Proposition 218 and related case law to ensure compliance, transparency, and defensibility. Our qualifications include:

- Serving California public agencies for over **four decades**.
- Administering over **1,000 assessments, special taxes, and fees** for more than **200 public agencies** annually.
- The most **comprehensive Proposition 218 expertise** in the State, including deep knowledge of benefit analysis, general benefit calculations, and assessment apportionment.
- Proven record of forming and administering hundreds of **benefit assessment districts statewide.**
- Serving more than **60 park and recreation districts and municipal park departments throughout California**, from small rural districts to major city park systems.
- **Deep experience with park and recreation agencies throughout Sacramento County**, including Arcade Creek Recreation and Park District ("RPD"), Arden Park RPD, Carmichael RPD, Cordova RPD, Cosumnes CSD, Fair Oaks RPD, Fulton-El Camino RPD, Mission Oaks RPD, North Highlands RPD, Orangevale RPD, Sunrise RPD, and the County of Sacramento.
- **Active members and frequent presenters** at conferences and workshops hosted by the California Special Districts Association ("CSDA"), the California Association of Park and Recreation Districts ("CARPD"), the California Parks and Recreation Society ("CPRS"), and the California Society of Municipal Finance Officers ("CSMFO"), and other professional organizations.
- **Longstanding relationships with our clients** reflect our commitment to providing the highest level of service.

Client references are available on request.

FEE SCHEDULE AND MANNER OF PAYMENT

In consideration of the work accomplished, as outlined in the Work Plan, SCI shall be compensated as detailed below. Our professional fees are based on our understanding of the District's needs and the level of effort we expect to be necessary to complete the Work Plan successfully.

TASKS [1,2]	**FEE**	
Task 1: Initial Planning, Research, and Feasibility Analysis	$12,100	Fixed
Task 2: Public Opinion Research and Mailed Survey [2]	$30,500	Fixed
Task 3: Assessment Engineering and Engineer's Report	$23,700	Fixed
Task 4: Non-Advocacy Informational Outreach Support Services	$12,500	Fixed
Task 5: Proposition 218 Ballot Proceeding Services [2]	$46,100	Fixed
Task 6: Levy Submittal and Administration, First Year	$8,300	Fixed
SUBTOTAL	**$133,200**	
Incidental Costs [3]	$3,000	NTE
TOTAL ESTIMATED FEE	**$136,200**	
Contingency (5%) [4]	$6,700	NTE
TOTAL AUTHORIZATION (including contingency) [1,3]	**$142,900**	

ALTERNATIVE SPECIAL TAX MEASURES [5]

District-Wide Traditional Special Tax Measure [5]	$105,000 to $115,000 +	Estimate
Community Facilities District Special Tax Measure [5]	$115,000 to $125,000 +	Estimate

Plus County election costs. See footnote 5.

[1] The Work Plan includes up to four in-person meetings for Tasks 2 through 5. As necessary and at the discretion of the District, SCI will attend additional in-person meetings at the in-person meeting rate of $1,790 per consultant per meeting for the duration of the Work Plan. All other project meetings, stakeholder outreach meetings, and presentations will be conducted remotely via video or voice conference. Video and voice conferences are not considered in-person meetings in the Work Plan. All costs in this Work Plan may be funded or reimbursed from the assessment levies if the measure is approved. Out-of-scope services shall be billed at the hourly rate of $230.

[2] SCI shall submit an invoice upon completion of each task, with payment due upon receipt. For Task 2 and Task 5, which include all direct costs for printing, addressing, mailing, and postage, SCI will invoice 40% of each task fee in advance to cover required deposits. These advance payments must be received prior to the mailing of the survey or the notices and ballots, as applicable.

[3] Customary incidental expenses, including travel, lodging, printing, postage, data, or other out-of-pocket costs, shall be reimbursed at actual cost plus 10% not to exceed $3,000, without prior authorization from the District. Mileage expenses shall be billed at the IRS-approved rate.

[4] A five percent contingency is included for potential additional work that may arise during the project, which is not anticipated. This amount is not part of the proposed cost and would be used **only at the District's discretion and with written authorization** for activities such as additional in-person meetings, expanded non-advocacy informational outreach, or other out-of-scope services.

[5] These estimates cover the full scope of formation, election, and administration work for a special tax measure adopted in place of a benefit assessment, including SCI's assistance with procurement of a survey research firm and participation on the project team throughout the survey phase. The estimates do not include the survey firm's own fees, which the District would contract directly. SCI will provide a detailed scope of work and a firm fee once the District has selected its preferred approach. County election costs vary considerably depending on the timing of the election and whether the measure is consolidated with other contests on the same ballot. The March 2028 Presidential Primary would likely be the lowest-cost option available to the District. A standalone election, or an election not consolidated with other elections, would be substantially more expensive.

OTHER TERMS AND CONDITIONS

Independent Contractor. SCI shall perform all services included in this proposal as an independent contractor.

Term. The term of this engagement shall commence upon complete execution of this engagement letter and continue through June 30, 2029, unless canceled earlier as provided below.

Cancellation. The District or SCI may end the engagement without cause with reasonable written notice. In the event that the engagement is canceled, payment shall still be due for all work performed and all costs incurred by SCI up to the date of notification of cancellation.

Insurance Requirements. SCI carries professional errors and omissions insurance in the amount of $2 million per occurrence and $2 million aggregate. SCI also carries general liability insurance in the amount of $2 million per occurrence and $4 million aggregate. SCI will provide the District with a certificate of insurance upon request.

Indemnification. Pursuant to California Civil Code Section 2782.8, and as a designated design professional, SCI will defend and indemnify the District only for claims directly resulting from the negligence, recklessness, or willful misconduct of SCI in performing the Work Plan.

Conflict of Interest Statements. SCI has no known past, ongoing, or potential conflicts of interest for working with the District, performing the Work Plan, or any other service for this project.

Employment Policies. SCI ensures compliance with all civil rights laws and other related statutes. SCI does not and shall not discriminate against any employee in the workplace, against any applicant for such employment, or against any other person because of race, religion, sex, color, national origin, handicap, age, or any other arbitrary basis.

Dispute Resolution. The District and SCI agree to attempt in good faith to resolve any dispute arising out of this engagement through informal negotiation before initiating legal action.

Integration Clause. This engagement letter represents the entire understanding between the parties and supersedes all prior proposals or communications regarding the subject matter herein.

ENGAGEMENT ACCEPTANCE AND AUTHORIZATION TO PROCEED

To proceed with the engagement, please sign and return a copy of this letter indicating your acceptance of the terms outlined herein.

Accepted By:	**Accepted By:**
Signature: ____________________	____________________
Name/Title: ____________________	John Bliss, President
Agency: ____________________	SCI Consulting Group
Date: ____________________	Date: ____________________