



Highlands Recreation District

1851 Lexington Avenue • San Mateo, CA 94402
(650) 341-4251 • Fax (650) 349-9627
www.highlandsrec.ca.gov

"A Community Place to Learn, Grow & Play"

Topic: HRD Regular Board Meeting

Time: July 14, 2026, 07:00 PM Pacific Time (US and Canada)

Location: Multi-Purpose Room, Highlands Recreation District, 1851 Lexington Ave., San Mateo, CA 94402
1369 Sturgeon Way, San Jose, CA

Board meetings are held in-person, with a Zoom participation option provided to the public as a courtesy. Public comment is limited to (3) minutes per person per item. The public is encouraged to participate in whatever form they are most comfortable. If participating remotely via Zoom, see details below:

Topic: HRD Regular Board Meeting

Time: July 14, 2026, 07:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/86897396127?pwd=ENb0lMPaCMhygsOg8RcBVV3XS2GppB.1>

Meeting ID: 868 9739 6127

Passcode: 041879

1. Call to Order
2. Review and approval of the minutes for:
 - a. Regular Board Meeting on June 9, 2026
 - b. Standing Budget Committee on June 19, 2026
 - c. Standing Budget Committee on July 8, 2026
3. Public Forum: The public forum provides an opportunity for members of the public to speak on any item within the jurisdiction of the Board that is not on the agenda. When an item is not listed on the agenda, State law prohibits Board discussion or action. Board Members may only "briefly respond" to statements made and questions posed. For example, State law allows Board Members to ask questions for clarification and provide a reference for staff or other resources for factual information. Additionally, the Board may also direct staff to report back and/or place a matter on a future agenda for discussion.
4. Manager's Information Report
 - a. Administration
 - b. Programming
5. Board Discussion on Strategic Priorities and Outcomes – Financial, Community, Facilities/Projects, Program/Services, Transparency
6. Financial Information Report
 - a. May 2026 Monthly Statement Memo
 - b. June 2026 Monthly Statement (Preliminary)

7. Old Business:

a. Discussion: Draft HR Manual Review

Report: Tamsen Burke, General Manager

Description: Review and discussion of the draft of the District Employee Handbook. This item is presented for Board feedback and direction; no action is requested at this time.

8. New Business:

a. Discussion/Action: Review and Approval of Rental Fee Structure

Report: Tamsen Burke, General Manager

Description: This item will be a Board discussion and possible motion to approve staff recommended rental fees for FY 2026-2027 and subsequent years.

b. Discussion: Review of the FY 2026-2027 Budget

Report: Tamsen Burke, General Manager

Description: This item is for Board discussion of the draft chart of accounts, cost allocation, and operational budget for the 2026–2027 Fiscal Year. The Board will review and consider adoption of the Preliminary Budget to ensure continuity of District operations beginning July 1, 2025. Adoption of the preliminary budget allows staff to proceed with operational planning while continuing to refine projections and incorporate updated financial data as needed. A final budget, including any adjustments, will be brought back for formal adoption at a later date following appropriate public notice and any required hearings.

9. Upcoming Meetings:

a. Board of Directors: August 11, 2026, September 8, 2026, October 13, 2026

10. Review and Payment of Bills

a. Action: Motion to approve Expenditures

Report: Bea Robertson, Bookkeeper

Description: This is a routine item of the itemized bills for Board review and approval.

Recommendation: Approve the Expenditures

11. HRD Board of Directors Announcements

12. Adjournment

Written public comments can be submitted to the District prior to the meeting by emailing generalmanager@highlandsrec.ca.gov. Written comments received by email prior to 3 pm on the day of the meeting will be forwarded to the Board prior to the meeting, made a part of the public record, and be available for public review at this link: <https://highlandsrec.ca.gov/hrd-board-meetings>.

Oral public comments will be taken on each agenda item during the meeting, subject to a limit of three (3) minutes per person per item. To comment orally in real time during the meeting, you may raise your hand if you are participating in person or use the Zoom “raise hand” function on your computer screen or the *9 function on your phone. Please note that the District provides a Zoom participation option to the public as a courtesy in order to facilitate participation. The District cannot, however, guarantee the adequacy of the audio/video quality or that meeting participation will be uninterrupted via Zoom. If technical difficulties arise relating to the Zoom participation option, the Board meeting may continue with public attendance in person only.

Board Meetings are accessible to people with disabilities. Individuals who need special assistance or disability-related modification or accommodation (including auxiliary aids or services) to participate in this meeting; or who have a disability and wish to request an alternative format for the agenda, meeting notice, agenda packet or other writings that may be distributed at the meeting, should contact the Board Secretary at generalmanager@highlandsrec.ca.gov.

Notification in advance of the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting and the materials related to it. Public records that relate to any item on the open session agenda for a regular board meeting are available for public inspection. Those records that are distributed less than 72 hours prior to the meeting are available for public inspection at the same time they are distributed to all members, or a majority of the members of the Board. The Board has designated the office of the Highlands Recreation District, located at 1851 Lexington Ave, for the purpose of making those public records available for inspection. The agenda, meeting notice, agenda packet and other writings distributed to the Board in connection with this meeting are also available for public review at this link: <https://highlandsrec.ca.gov/hrd-board-meetings>.



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"A Community Place to Learn, Grow & Play"

Topic: HRD Regular Board Meeting

Time: June 9, 2026, 07:00 PM Pacific Time (US and Canada)

Location: Multi-Purpose Room, Highlands Recreation District, 1851 Lexington Ave., San Mateo, CA 94402

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Topic: HRD Regular Board Meeting

Time: June 9, 2026, 07:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/86897396127?pwd=ENb0lMPaCMhygsOg8RcBVV3XS2GppB.1>

Meeting ID: 868 9739 6127

Passcode: 041879

Board Members:

Pam Merkadeau

Andrew Aquino

Chris Carlos

Uy Ut (President)

Ranya Francis (Vice President)

Staff:

Tamsen Burke (General Manager)

1. Call to Order

The meeting was called to order at 7:02 pm by President Ut.

2. Review and Approval of Minutes

Board Member Aquino made a motion, Board Member Frances second, to approve the Regular Board Meeting Minutes from May 12, 2026. The motion passed.

Vote: UU – Y ; AA – Y; CC - Y; PM – Y; RF – Y

3. Public Forum

A public comment was received

4. Manager's Information Report

a. Administration

b. Programming

5. Board Discussion on Strategic Priorities and Outcomes – Financial, Community, Facilities/Projects, Program/Services, Transparency

a. No discussion/action item

6. Financial Information Report

a. February 2026 Monthly Statement Memo

b. March 2026 Monthly Statement (Preliminary)

7. Old Business: no items

8. New Business:

- a. Discussion/Motion: Review and approval of the O’Conner and Company Engagement for FY 2026 Highlands Recreation District Audit. of Auditor for the FY 24-2025 Audit and subsequent years 2026, 2027.
 - i. Board Member Merkadeau made a motion, Board Member Carlos second, to approve the O’Conner and Company Engagement for FY 2026 Highlands Recreation District Audit. of Auditor for the FY 24-2025 Audit and subsequent years 2026, 2027. The motion passed. Vote: UU – Y ; AA – Y; CC - Y; PM – Y; RF – Y
- b. Discussion/Motion: Resolution 2026-03 calling for November 2026 election
 - i. Board Member Aquino made a motion, Board Member Carlos second, to approve Resolution 2026-03 calling for November 2026 election with the additional properties added to the Non-Resident Houses on Cobblehill Place - #2184 & #2185, and #88 Cowpens Way to the Highlands Recreation District Service Area Map, name correction of Director Ranya Kaileh Francis; and removal of two-year appointment language. The motion passed. Vote: UU – Y ; AA – Y; CC - Y; PM – Y; RF – Y
- c. Discussion/Motion: Review FY 2026-2027 Recreation and Rental Fees
 - i. No action was taken

9. Upcoming Meetings:

- a. Board of Directors: July 14, 2026 - August 11, 2026, September 8, 2026

10. Review and Payment of Bills

- i. Board Member Board Member Aquino made a motion, Board Member Carlos second, to pay the bills. The motion passed unanimously. Vote: AA - Y; CC – Y; PM – Y; UU – Y; RF – Y

11. HRD Board of Directors Announcements

12. Adjournment

- i. Board Member Aquino made a motion, Board Member Francis second, to adjourn the meeting. The motion passed unanimously. Vote: AA - Y; CC – Y; PM – Y; UU – Y; RF – Y

The Meeting adjourned at 7:55 pm on June 8, 2026.

Respectfully submitted

Tamsen K. Burke
Interim Board Secretary

Board President of Vice President (Print) _____

Signature _____



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"A Community Place to Learn, Grow & Play"

Topic: HRD Special Board Meeting; Standing Budget Committee

Time: June 19, 2026, 8:30 AM Pacific Time (US and Canada)

Location: Highlands Recreation Center, 1851 Lexington Ave., San Mateo, CA 94402

Board meetings are held in-person, with a Zoom participation option provided to the public as a courtesy. Public comment is limited to (3) minutes per person per item. The public is encouraged to participate in whatever form they are most comfortable. If participating remotely via Zoom, see details below:

Topic: HRD Special Board Budget Committee Meeting

Time: June 19, 2026, 8:30 AM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/84581697467?pwd=hUdJ4pprWKOJ26TmwgL5ULCHQLA1jY.1>

Meeting ID: 845 8169 7467

Passcode: 942532inu

Board Members:

Andrew Aquino

Chris Carlos

Staff:

Tamsen Burke (General Manager)

1. Call to Order

The meeting was called to order at 8:38 am by Director Aquino

2. Public Forum

No public comment was received

3. New Business:

- a. Discussion/Action: Review and discuss the proposed FY 2026-2027 Agency Budget for Highlands Recreation District

- i. No action was taken

- b. Discussion/Action: Determine next budget committee review session

- i. No action was taken

4. Upcoming Meetings:

- a. Board of Directors: July 14, August 11, September 8

- b. Budget Standing Committee: TBD

5. HRD Board of Director Announcements

6. Adjournment

- i. Board Member Aquino made a motion, Board Member Carlos second, to adjourn the meeting. The motion passed unanimously. Vote: AA - Y; CC – Y;

The Meeting adjourned at 11:52 am on June 19, 2026.

Respectfully submitted

Tamsen K. Burke
Interim Board Secretary

Board President of Vice President (Print) _____

Signature _____



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"A Community Place to Learn, Grow & Play"

Topic: HRD Budget Standing Committee

Time: July 8, 2026, 7:30 PM Pacific Time (US and Canada)

Location: Highlands Recreation Center, 1851 Lexington Ave., San Mateo, CA 94402

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Topic: HRD Special Board Budget Committee Meeting

Time: July 8, 2026, 7:30 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/jc/85145251927>

Meeting ID: 851 4525 1927

Passcode: 622762

Board Members:

Chris Carlos

Andrew Aquino

Staff:

Tamsen Burke (General Manager)

1. Call to Order

The meeting was called to order at 7:37 pm by Director Aquino

2. Public Forum

No public comment was received

3. New Business:

- a. Discussion/Action: Review and discuss the proposed FY 2026-2027 Agency Budget for Highlands Recreation District

- i. No action was taken

- b. Discussion/Action: Determine next budget committee review session

- i. No action was taken

4. Upcoming Meetings:

- a. Board of Directors: July 14, August 11, September 8
- b. Budget Standing Committee:

5. HRD Board of Director Announcements

6. Adjournment

- i. Board Member Aquino made a motion, Board Member Carlos second, to adjourn the meeting.
The motion passed unanimously. Vote: AA - Y; CC – Y;

The Meeting adjourned at 9:47 pm on July 8, 2026.

Respectfully submitted

Tamsen K. Burke
Interim Board Secretary

Board President of Vice President (Print) _____

Signature _____



MEMORANDUM

Date: July 14, 2026

To: Board of Directors

From: Tamsen K. Burke, General Manager

Re: General Manager Report

ADMINISTRATION

Facility Project Updates

- Administrative Office Renovations (August, RFP deadline July 24, 2026)
- Basketball Court / Playground Fence (near PGE tower), replace footers to address ongoing erosion and leaning of fence. (September, RFPs deadline August 14, 2026)
- Bookkeeper Flat Fee Service (August/September, RFP deadline August 3, 2026) or FTE hire.
- North Landslide/Retaining Wall: (north of bathrooms) Waiting on Permit | BLD2025-00492 to the San Mateo County Planning and Building Department, Redwood City, CA. **Romig Engineers, Inc. | Geotechnical Services** Drilling permit proposed geotechnical investigation is to be performed under San Mateo County Annual Geotechnical Permit No. AGDP-26-19960 submitted to county June 8, Drilling. Plan Review Consolidation; Plan Preparation for Issuance. County requested additional boring plans from BFK be performed in design, Romig engineer to incorporate into their report and resubmit. (September, RFP deadline August 30, 2026). Updated progress report (attached)
- Trenchless Sewer Replacement: The Board of Directors approved the resolution of the board of directors of the Highlands Recreation District adopting the informal bidding procedures under the uniform public construction cost accounting act to begin the selection of contractors for the Scope of Work to replace approximately Sewer Line Replacement adjacent to stairs at basketball court, through playground, parking lot (August, RFP deadline July 31, 2026)
- Tennis Court Resurfacing: June 8-June 22, Community Feedback – Design/Color recommendations are located at the Tennis courts as well as the HRD website for voting and community feedback. RFP prepared and ready for bidding late June. Preliminary conversation with Tennis pros on planning. Potential target date last week of (August, RFP deadline August 7, 2026).
- Pool Renovation Preliminary Assessment and Community Engagement (September 2026)

Administrative Projects Updates

- CAPRI Cycle XX Report completed, copy available upon request.
- Pursuant to Government Code 53891, 2025 Government Compensation in California (GCC) Report, Office of State Controller Malia M. Cohen, Local Government Programs & Services Division completed and filed.
- In accordance with the Confidential Information Protection and Statistical Efficiency Act (44 USC Section 3572), Bureau of Labor Statistics, Division of Occupational Employment and Wage Statistics (BLS) completed and filed.
- LAFCo Consideration of Final Municipal Service Review for the Ladera Recreation District and the Highlands Recreation District, July 15, 2026, LAFCo regular meeting may be accessed through Zoom online at <https://smcgov.zoom.us/j/96442908061>. The webinar ID is 964 4290 8061 or attend Board of Supervisors Chambers at 500 County Center, Redwood City, CA 94063.
- American Red Cross requested the re-implementation of the 2017 Facility Use Agreement for HRD to be designated as a disaster location to be reviewed and presented to Board (August). Prior agreement attached.

Financial

- Highlands Recreation District FY 2026 – 2027 Agency Budget Schedule
 - July - Board of Directors. - Distribute annual budget, budget narrative, capital, equipment, and reserve expenditures recommendations to the Board for review.

Human Resources & Staff Engagement:

- Recruiting and Hiring: The District currently has the following posted positions:
Full Time
 - Recreation Coordinator
 - 59 applications, interviews in progress
 - EEC Teacher: one position.
 - 93 applications, interviews in progress
 - Offer extended
 - Bookkeeper, one position
 - 318 applications
Part Time (June/July)
 - Swim instructors (Part time): 51, job posting; hired (10).
 - Current size of team - 24
 - Lifeguards: 71 applications, interviews in progress; hired (23)
 - Current size of team - 33
 - Building Attendants: 56 applications.

Facilities & Maintenance

- Safety Committee completed Q2 meeting and planning for CAPRI audit.
- Aquatic Pit Filters Replaced (per CPI schedule)
- KSI PMA (completed June)
- CAPRI recommendations will be made for EEC playground (July)

Operations:

- Aquatic Supervisor and GM will be meeting with consulting services for the review of the pool for potential renovation or new construction.
 - Survey community on design, resources, indoor/outdoor support resources.

- Interviewing contract providers for preliminary plans and recommendations gathering contract agreements, and service providers for review and consideration of HRD Renovation Project FY 2026-2028.
 - Aquatic Design Group (Dennis Berkshire)
 - Aquatic Facility Renovation and Consulting
 - RSM designs (Ladera)
 - COAR Design Group
 - Marcy Wong Donn Logan Architects (City of San Francisco)
 - ELS Architects

Board Of Directors Directives Schedule

The General Manager has created a schedule to record the Board of Directors requests for additional information or action by the General Manager from each meeting to be complete or provide a status report. Attached is a time stamp response/action for record keeping (see attached).

MEETING 06.09.2026

Tasks - Directives	Director Requested	Responsible	Updates / Completion Notes
Board of Director Training and Certification Reminder	Director Carlos	Tamsen Burke	In General Manager Report
Bookkeeper Flat Fee Service	Director Merkadeau	Tamsen Burke	In Process
Highlands Recreation District Map Updated for Elections	Director Merkadeau	Tamsen Burke	Completed and filed with SMC

Exhibit A

County San Mateo Building Permit
Record BLD2025-00492: Landscaping / Retaining Wall

Highlands Recreation District RE: SUPPLEMENTAL RECOMMENDATIONS
c/o BKF Engineers SITE RETAINING WALL
255 Shoreline Drive, Suite 200 HIGHLANDS RECREATION CENTER
Redwood City, California 94065 1851 LEXINGTON AVENUE
SAN MATEO, CALIFORNIA
BLDG2025-00492



June 24, 2026
0932-9

Highlands Recreation District
c/o BKF Engineers
255 Shoreline Drive, Suite 200
Redwood City, California 94065

**RE: SUPPLEMENTAL RECOMMENDATIONS
SITE RETAINING WALL
HIGHLANDS RECREATION CENTER
1851 LEXINGTON AVENUE
SAN MATEO, CALIFORNIA
BLDG2025-00492**

Attention: Mr. Jason Yee

Ladies and Gentlemen:

In accordance with your request, we have performed supplemental subsurface exploration work and are presenting supplemental geotechnical recommendations for the proposed retaining wall to be constructed at the Highlands Recreation Center located at 1851 Lexington Avenue, in an unincorporated area of San Mateo County near San Mateo, California. As you know, we performed a geotechnical investigation for the proposed retaining wall and stabilization of a landslide that has occurred at the southeast side of the property, and presented the results in a report dated November 7, 2023. This letter presents the results of our supplemental subsurface exploration at the location of the proposed site retaining wall.

The proposed retaining wall will be constructed along the overly steepened cut slope which extends along the upslope side of the existing restroom building at the northwest side of the subject property. The wall is expected to be approximately 80 feet in length and about 4 feet in height. In order to help establish the anticipated foundation depth, we advanced an additional exploratory boring along the slope in the area of the proposed site retaining wall. The scope of our geotechnical services for this phase of work was presented in our agreement with you dated April 22, 2026.

SUPPLEMENTAL SUBSURFACE EXPLORATION

Our supplemental subsurface exploration was performed on June 8, 2026. Subsurface exploration was performed using portable Minuteman drilling and sampling equipment. One additional exploratory boring (Boring EB-1) was advanced to a depth of 12 feet near the proposed site retaining wall. The approximate location of the boring is shown on the attached Site Plan, Figure 1 and the log of the boring is attached.

Subsurface Conditions

At the location of Boring EB-1, which was advanced near and downslope of the proposed retaining wall alignment, we encountered about 4 feet of very stiff to hard sandy lean clay of low plasticity underlain by about 2 feet of residual soil which consisted of very stiff sandy lean clay of moderate plasticity. We then encountered very severely weathered sheared rock (clayey sandstone and sandstone) of the Franciscan Complex which extended to the maximum depth explored of 12 feet. We noted that the upper 2 to 3 feet of soil encountered in our boring appeared to be fill material.

Ground Water

Free ground water was not encountered in the boring during our subsurface exploration. The boring was backfilled immediately after drilling and sampling were completed; therefore, a stabilized ground water level was not obtained. Ground water was also not encountered in our previous borings at the site. Based on the topography in the area of the site, perched ground water conditions and/or ground water seepage could develop in the soils and near the surface of the residual soil/bedrock during and after significant rainfall or due to landscape watering at the property or upslope areas. Please be cautioned that fluctuations in the level of ground water can occur due to variations in rainfall, landscaping, underground drainage patterns, and other factors.

UPDATED EARTHQUAKE DESIGN PARAMETERS

The State of California currently requires that buildings and structures be designed in accordance with the seismic design provisions presented in the 2025 California Building Code and in ASCE 7-22, "Minimum Design Loads for Buildings and Other Structures." Under this code cycle, the determination of the site class will need to be based on the weighted average shear wave velocity profile (V_s) obtained from the shear wave velocity profile from the ground surface to a depth of 100 feet (30 meters) which is known as the sites V_{s30} . Since site specific shear wave velocity measurements are not available in sufficient detail for this site, the code allows the site class to be based on published default values.

Spectral Response Acceleration parameters and site coefficients may be taken directly from the SEAOC/OSHPD website based on the longitude and latitude of the site. For site latitude (37.5197), longitude (-122.3467) and Site Class (Default), design parameters are presented on Table 1 below.

Table 1. 2025 CBC Seismic Design Criteria

<u>Spectral Response Acceleration Parameters</u>	<u>Design Value</u>
Mapped Value for Short Period - S_s	2.76
Mapped Value for 1-sec Period - S_1	1.09
Adjusted for Site Class - S_{MS}	2.92
Adjusted for Site Class - S_{M1}	2.94
Value for Design Earthquake - S_{DS}	1.95
Value for Design Earthquake - S_{D1}	1.96

CONCLUSIONS AND UPDATED RECOMMENDATIONS

Based on the findings from our supplemental investigation, our November 7, 2023 geotechnical report, and review of information in our files, it is our opinion that the conclusions and recommendations presented in our November 7, 2023 report may be used for the currently proposed project as modified/updated below. In our opinion, the proposed site retaining wall may be supported on a drilled pier foundation extending into competent weathered bedrock and designed and constructed as recommended below.

FOUNDATIONS

Drilled Piers

In our opinion, the proposed site retaining wall planned upslope of the existing restroom building should be supported on drilled piers extending into competent residual soil and weathered bedrock below any fill. Piers should be at least 16 inches in diameter, and extend at least 10 feet below the ground surface and at least 6 feet into residual soil or weathered bedrock, whichever provides a deeper embedment depth. The structural engineer may require a deeper embedment depth to support vertical loads or lateral pressures. The piers may be designed for an allowable skin friction of 550 pounds per square foot for dead plus live loads, with a one-third increase allowed when considering additional short-term wind or seismic loading. The uplift capacity of the piers may be based on a skin friction value of 440 pounds per square foot. Skin friction of the soil against the upper 4 feet of the piers should be neglected in design. Piers should have a center-to-center spacing of at least three pier diameters.

To improve the performance of the pier-supported retaining wall, a relatively stiff grade beam could be provided between piers, as required by the structural engineer. The grade beam or bottom of the wall should extend at least 12 inches below adjacent finished grade along the downslope side of the wall.

Pier drilling should be observed by our representative to confirm that the pier holes are bearing in competent materials, extend the required depth into weathered bedrock, and the pier excavations are properly cleaned of all loose or soft to firm soil and debris. The pier depths recommended above may require adjustment if differing conditions are encountered during drilling. While we expect that moderate sized drilling equipment can obtain the required depths, due to the hardness of the bedrock present at the site, a drill bit equipped with carbide or other teeth or a rock core barrel may be required.

Pier excavations should be filled with concrete as soon as practical after drilling. Ground water seepage may be encountered during pier drilling operations and it is possible that ground water seepage could cause some sloughing or caving conditions, if piers are not completed quickly after drilling. This can be further evaluated during the drilling of the initial piers. If ground water is present in the pier excavations, the tremie method should be used during concrete placement or multiple concrete placements each day may be required.

Lateral Loads for Drilled Piers

Due to the potential for lateral creep of the upper surface soil, we recommend that the upper 2 feet of the piers (below the bottom of the wall or grade beam) be designed to resist an active soil pressure of equal to 95 pounds per cubic foot, acting against 2 times the project area of the piers in the downhill direction. The active load and other lateral loads may be resisted by passive earth pressure based upon an equivalent fluid pressure of 350 pounds per cubic foot, acting on 2 times the projected area of the piers below a depth of 2 feet. We recommend that the passive resistance of the upper 3 feet of the piers be neglected in design.

Settlement

Thirty-year post-construction differential settlement due to static loads is not expected to exceed about ½-inch across the retaining walls over length of 30 feet supported on drilled piers, provided the foundations are designed and constructed as recommended in this letter.

SITE RETAINING WALLS

Site retaining walls should be designed to resist lateral pressures from the adjacent native and fill soils, and backfill. We recommend retaining walls with level backfill that are free to rotate/deflect, such as the proposed site retaining wall and other walls structurally separated from any structure, be designed to resist an equivalent fluid pressure of 45 pounds per cubic foot. Retaining walls with level backfill that are not free to rotate/deflect (if any), such as building retaining walls or other walls structurally connected to a structure, may be designed to resist an equivalent fluid pressure of 45 pounds per cubic foot, plus an additional uniform lateral pressure of $8H$ pounds per square foot, where H is the height of the wall in feet. Retaining walls with sloping backfill should be designed to resist an equivalent fluid pressure of 1 pound per cubic foot for every 1.25 degree of slope inclination.

Wherever walls will be subjected to surcharge loads, such as from adjacent foundations, vehicle or construction loading, the walls should be designed for an additional uniform lateral pressure equal to one-half of the surcharge load for restrained walls and one-third of the surcharge load for unrestrained walls.

Based on the site peak ground acceleration (PGA) and Sitar, N. and Wagner, N. (2015); seismic loads on retaining walls that can yield such as the proposed site retaining wall or other walls structurally separated to a structure may be simulated by a line load of $13H^2$ (in pounds per foot, where H is the wall height in feet). Seismic loads on walls that cannot yield such as building retaining walls may be subjected to a seismic load as high as about $24H^2$. This seismic surcharge line load should be assumed to act at $1/3H$ above the base of the wall (in addition to the active wall design pressure of 45 pounds per cubic foot for level wall backfill, with additional 1 pound per cubic foot for every 1.25 degree of slope inclination for sloping backfill).

To prevent buildup of water pressure from surface water infiltration, a subsurface drainage system should be installed behind the wall. The drainage system should consist of a 4-inch diameter perforated pipe (perforations placed down) embedded in a section of 1/2- to 3/4-inch, clean, crushed rock at least 12 inches wide. Backfill above the perforated drain line should also consist of 1/2- to 3/4-inch, clean, crushed rock to within about 1-½ to 2 feet below exterior finished grade. A filter fabric should be wrapped around the crushed rock to protect it from infiltration of native soil. The upper 1-½ to 2 feet of backfill should consist of compacted native soil. The perforated pipe should be connected to a closed pipe system to discharge water to a suitable location. Damp-proofing of the walls should be included in areas where wall dampness and efflorescence would be undesirable.

Miradrain, Enkadrain or other drainage fabrics approved by our office may be used for wall drainage as an alternative to the gravel drainage system described above. If used, the drainage

fabric should extend from a depth of about 1 foot below the top of the wall backfill down to the drain pipe at the base of the wall. A minimum 12-inch-wide section of ½-inch to ¾-inch clean crushed rock and filter fabric should be placed around the drainpipe, as recommended previously.

The backfill placed behind the walls should be moisture conditioned and compacted as recommended in the section of our 2023 report titled "Compaction." If heavy equipment is used for compaction of wall backfill, the walls should be temporarily braced. The backfill behind the walls should be placed on level benches, rather than directly on the sloping grade.

FOLLOW-UP GEOTECHNICAL SERVICES

To confirm that our recommendations are properly understood and implemented, we recommend that we be retained to: 1) review the grading and foundation plans for conformance with our recommendations; and 2) observe and test during earthwork and foundation construction.

WARRANTY

We make no warranty, expressed or implied, for the services we perform for this project. Our services are performed in accordance with the geotechnical engineering principles generally accepted at this time and location.

Please call if you have questions or comments about site conditions and the conclusion and updated geotechnical recommendations for the proposed retaining wall summarized in this letter.

Very truly yours,

ROMIG ENGINEERS, INC.



Michael Von P. Sacramento



Tom W. Porter, P.E., G.E.



Attachments: Figure 1 - Site Plan
Figure A-1 - Key to Exploratory Boring Log
Figure A-2 - Key to Bedrock Description
Exploratory Boring Log EB-1

Copies: Addressee (via email)

USCS SOIL CLASSIFICATION

PRIMARY DIVISIONS			SOIL TYPE		SECONDARY DIVISIONS		
COARSE GRAINED SOILS (50 % Fines)	GRAVEL	CLEAN GRAVEL (5% Fines)	GW		Well graded gravel, gravel-sand mixtures, little or no fines.		
			GP		Poorly graded gravel or gravel-sand mixtures, little or no fines.		
		SAND	GRAVEL with FINES	GM		Silty gravels, gravel-sand-silt mixtures, non-plastic fines.	
				GC		Clayey gravels, gravel-sand-clay mixtures, plastic fines.	
	SAND		CLEAN SAND (5% Fines)	SW		Well graded sands, gravelly sands, little or no fines.	
				SP		Poorly graded sands or gravelly sands, little or no fines.	
		SAND WITH FINES	SM		Silty sands, sand-silt mixtures, non-plastic fines.		
			SC		Clayey sands, sand-clay mixtures, plastic fines.		
FINE GRAINED SOILS (50 % Fines)	SILT AND CLAY Liquid limit < 50%		ML		Inorganic silts and very fine sands, with slight plasticity.		
			CL		Inorganic clays of low to medium plasticity, lean clays.		
			OL		Organic silts and organic clays of low plasticity.		
	SILT AND CLAY Liquid limit > 50%		MH		Inorganic silt, micaceous or diatomaceous fine sandy or silty soil.		
			CH		Inorganic clays of high plasticity, fat clays.		
			OH		Organic clays of medium to high plasticity, organic silts.		
HIGHLY ORGANIC SOILS			Pt		Peat and other highly organic soils.		
BEDROCK			BR		Weathered bedrock.		

RELATIVE DENSITY

SAND & GRAVEL	BLOWS/FOOT*
VERY LOOSE	0 to 4
LOOSE	4 to 10
MEDIUM DENSE	10 to 30
DENSE	30 to 50
VERY DENSE	OVER 50

CONSISTENCY

SILT & CLAY	STRENGTH^	BLOWS/FOOT*
VERY SOFT	0 to 0.25	0 to 2
SOFT	0.25 to 0.5	2 to 4
FIRM	0.5 to 1	4 to 8
STIFF	1 to 2	8 to 16
VERY STIFF	2 to 4	16 to 32
HARD	OVER 4	OVER 32

GRAIN SIZES

BOULDERS	COBBLES	GRAVEL		SAND			SILT & CLAY
		COARSE	FINE	COARSE	MEDIUM	FINE	
	12 "	3"	0.75"	4	10	40	200
SIEVE OPENINGS				U.S. STANDARD SERIES SIEVE			

Classification is based on the Unified Soil Classification System; fines refer to soil passing a No. 200 sieve.

* Standard Penetration Test (SPT) resistance, using a 140 pound hammer falling 30 inches on a 2 inch O.D. split spoon sampler; blow counts not corrected for larger diameter samplers.

^ Unconfined Compressive strength in tons/sq. ft. as estimated by SPT resistance, field and laboratory tests, and/or visual observation.

KEY TO SAMPLERS

	Modified California Sampler (3-inch O.D.)
	Mid-size Sampler (2.5-inch O.D.)
	Standard Penetration Test Sampler (2-inch O.D.)

KEY TO EXPLORATORY BORING LOG
HIGHLANDS RECREATION CENTER
SAN MATEO, CALIFORNIA

FIGURE A-1
JUNE 2026
PROJECT NO. 0932-9



WEATHERING

Fresh

Rock fresh, crystals bright, few joints may show slight staining. Rock rings under hammer if crystalline.

Very Slight

Rock generally fresh, joints stained, some joints may show thin clay coatings, crystals in broken face show bright. Rock rings under hammer if crystalline.

Slight

Rock generally fresh, joints stained, and discoloration extends into rock up to 1 inch. Joints may contain clay. In granitoid rocks some occasional feldspar crystals are dull and discolored. Crystalline rocks ring under hammer.

Moderate

Significant portions of rock show discoloration and weathering effects. In granitoid rocks, most feldspars are dull and discolored; some are clayey. Rock has dull sound under hammer and shows significant loss of strength as compared with fresh rock.

Moderately Severe

All rock except quartz discolored or stained. In granitoid rocks, all feldspars dull and discolored and majority show kaolinization. Rock shows severe loss of strength and can be excavated with geologist's pick. Rock goes "clunk" when struck.

Severe

All rock except quartz discolored or stained. Rock "fabric" clear and evident, but reduced in strength to strong soil. In granitoid rocks, all feldspars kaolinized to some extent. Some fragments of strong rock usually left.

Very Severe

All rock except quartz discolored and stained. Rock "fabric" discernible, but mass effectively reduced to "soil" with only fragments of strong rock remaining.

Complete

Rock reduced to "soil". Rock fabric not discernible or discernible only in small scattered locations. Quartz may be present as dikes or stringers.

HARDNESS

Very hard

Cannot be scratched with knife or sharp pick. Hand specimens requires several hard blows of geologist's.

Hard

Can be scratched with knife or pick only with difficulty. Hard blow of hammer required to detach hand specimen.

Moderately Hard

Can be scratched with knife or pick. Gouges or grooves to 1/4 inch deep can be excavated by hard blow of point of a geologist's pick. Hard specimen can be detached by moderate blow.

Medium

Can be grooved or gouged 1/16 inch deep by firm pressure on knife or pick point. Can be excavated in small chips to pieces about 1 inch maximum size by hard blows of the point of a geologist's pick.

Soft

Can be gouged or grooved readily with knife or pick point. Can be excavated in chips to pieces several inches in size by moderate blows of a pick point. Small thin pieces can be broken by finger pressure.

Very Soft

Can be carved with knife. Can be excavated readily with point of pick. Pieces 1 inch or more in thickness can be broken with finger pressure. Can be scratched readily by fingernail.

JOINT BEDDING AND FOLIATION SPACING

Spacing	Joints	Bedding and Foliation
Less than 2 in.	Very Close	Very Thin
2 in. to 1 ft.	Close	Thin
1 ft. to 3 ft.	Moderately Close	Medium
3 ft. to 10 ft.	Wide	Thick
More than 10 ft.	Very Wide	Very Thick

ROCK QUALITY DESIGNATOR (RQD)

RQD, as a percentage	Descriptor
Exceeding 90	Excellent
90 to 75	Good
75 to 50	Fair
50 to 25	Poor
Less than 25	Very Poor

KEY TO BEDROCK DESCRIPTION
HIGHLANDS RECREATION CENTER
SAN MATEO, CALIFORNIA

FIGURE A-2
JUNE 2026
PROJECT NO. 0932-9

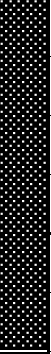


DRILL TYPE: Minuteman with 3-1/4" Continuous Flight Auger

LOGGED BY: NC

DEPTH TO GROUND WATER: Not Encountered **SURFACE ELEVATION:** NA

DATE DRILLED: 6/18/26

CLASSIFICATION AND DESCRIPTION	SOIL CONSISTENCY/ DENSITY or ROCK HARDNESS* (Figure A-2)	SOIL TYPE	SOIL SYMBOL	DEPTH (FEET)	SAMPLE INTERVAL	PEN. RESISTANCE (Blows/ft)	WATER CONTENT (%)	SHEAR STRENGTH (TSF)*	UNCONFIN. COMP. (TSF)*
Light brown to brown, Sandy Lean Clay, moist, fine to coarse grained sand, trace fine gravel, low plasticity, roots, sandstone fragments, upper 2 to 3 feet appears to be fill.	Very Stiff to Hard	CL		0		12			
						31	10		>4.5
Transitioned into native soil.						80	11		>4.5
Residual Soil: Brown, Sandy Lean Clay, very moist, fine to medium grained sand, moderate plasticity.	Very Stiff	CL		5		25	21		
Franciscan Complex: Brown to gray, Sheared Rock (Clayey Sandstone and Sandstone), moist, fine to coarse grained texture, very severely weathered, friable.	Soft	BR				35	15		
				10		87	12		
						53	16		
Bottom of Boring at 12 feet.				15					
				20					

Note: The stratification lines represent the approximate boundary between soil and rock types, the actual transition may be gradual.

*Measured using Torvane and Pocket Penetrometer devices.

EXPLORATORY BORING LOG EB-1
HIGHLANDS RECREATION CENTER
SAN MATEO, CALIFORNIA

BORING EB-1
JUNE 2026
PROJECT NO. 0932-9





Facility Use Agreement

The American National Red Cross ("Red Cross"), a non-profit corporation chartered by the United States Congress, provides services to individuals, families and communities when disasters strike. The disaster relief activities of the Red Cross are made possible by the American public who support the Red Cross with generous donations. The Red Cross's disaster services are also supported by facility owners who permit the Red Cross to use their buildings as shelters and other service delivery sites for disaster victims. This agreement is between the Red Cross and a facility owner ("Owner") so the Red Cross can use the facility to provide services during a disaster. This agreement only applies when Red Cross requests use of the facility and is managing the activity at the facility.

Parties and Facility

Owner:

Full Name of Owner	Highlands Recreation District
Address	1851 Lexington Ave, Sa Mateo CA 94402
24-Hour Point of Contact Name and Title	Cathy Haas, General Manager
Work Phone	650.341.4251
Cell Phone	831.246.1652
Address for Official Notices (only if different from above address)	

Red Cross:

Chapter Name	American Red Cross NCCR Bay Area Chapter San Mateo County
Chapter Address	1710 Trousdale Drive, Burlingame, CA 94010
24-Hour Point of Contact Name and Title	Rita Ewing Disaster Program Manager
Work Phone	510.638.8863
Cell Phone	same
Address for Official Notices	American Red Cross, Disaster Cycle Services Logistics, 8550 Arlington Blvd., Fairfax, VA 22031



Facility Use Agreement

Facility:

Insert name and complete street address of building or, if multiple buildings, write "See attached facility list," and attach facility list, including complete street address of each building that is part of this agreement. If the Red Cross will use only a portion of a building, then describe the portion of the building that the Red Cross will use.

Highlands Recreation Center

1851 Lexington Ave.

San Mateo, CA 94402

Red Cross may use the Gymnasium, Social Room,
Multi-Purpose Room, Kitchens, and restroom and shower facilities



Facility Use Agreement

Terms and Conditions

1. **Use of Facility:** Upon request and if feasible, Owner will permit the Red Cross to use and occupy the Facility on a temporary basis to conduct emergency, disaster-related activities. The Facility may be used for the following purposes (both parties must initial all that apply):

Facility Purpose	Owner Initials	Red Cross Initials
Service Center (Operations, Client Services, or Volunteer Intake)	Ch	RE
Storage of supplies	Ch	RE
Parking of vehicles	Ch	RE
Disaster Shelter	Ch	RE

2. **Facility Management:** The Red Cross will designate a Red Cross official to manage the activities at the Facility ("Red Cross Manager"). The Owner will designate a Facility Coordinator to coordinate with the Red Cross Manager regarding the use of the Facility by the Red Cross.
3. **Condition of Facility:** The Facility Coordinator and Red Cross Manager (or designee) will jointly conduct a survey of the Facility before it is turned over to the Red Cross. They will use the first page of the Red Cross's **Facility/Shelter Opening/Closing Form** to record any existing damage or conditions. The Facility Coordinator will identify and secure all equipment in the Facility that the Red Cross should not use. The Red Cross will exercise reasonable care while using the Facility and will not modify the Facility without the Owner's express written approval.
4. **Food Services** (*This paragraph applies only when the Facility is used as a shelter or service center.*): Upon request by the Red Cross, and if such resources are available, the Owner will make the food service resources of the Facility, including food, supplies, equipment and food service workers, available to feed the shelter occupants. The Facility Coordinator will designate a Food Service Manager to coordinate meals at the direction of and in cooperation with the Red Cross Manager. The Food Service Manager will establish a feeding schedule and supervise meal planning and preparation. The Food Service Manager and Red Cross Manager will jointly conduct a pre-occupancy inventory of the food and food service supplies before the Facility is turned over to the Red Cross. When the Red Cross vacates the Facility, the Red Cross Manager and Facility Coordinator or Food Service Manager will conduct a post-occupancy inventory of the food and supplies used during the Red Cross's activities at the Facility.
5. **Custodial Services** (*This paragraph applies only when the Facility is used as a shelter or service center.*): Upon request of the Red Cross and if such resources are available, the Owner will make its custodial resources, including supplies and workers, available to provide cleaning and sanitation services at the Facility. The Facility Coordinator will designate a Facility Custodian to coordinate these services at the direction of and in cooperation with the Red Cross Manager.
6. **Security/Safety:** In coordination with the Facility Coordinator, the Red Cross Manager, as he or she deems necessary and appropriate, will coordinate with law enforcement regarding any security and safety issues at the Facility.



Facility Use Agreement

7. **Signage and Publicity:** The Red Cross may post signs identifying the Facility as a site of Red Cross operations in locations approved by the Facility Coordinator. The Red Cross will remove such signs when the Red Cross concludes its activities at the Facility. The Owner will not issue press releases or other publicity concerning the Red Cross's activities at the Facility without the written consent of the Red Cross Manager. The Owner will refer all media questions about the Red Cross activities to the Red Cross Manager.
8. **Closing the Facility:** The Red Cross will notify the Owner or Facility Coordinator of the date when the Red Cross will vacate the Facility. Before the Red Cross vacates the Facility, the Red Cross Manager and Facility Coordinator will jointly conduct a post-occupancy inspection, using the second page of the *Shelter/Facility Opening/Closing Form*, to record any damage or conditions.
9. **Reimbursement:** Subject to the conditions in paragraph 10(e) below, the Red Cross will reimburse the Owner for the following:
- a. *Damage to the Facility or other property of Owner, reasonable wear and tear excepted, resulting from the operations of the Red Cross. Reimbursement for facility damage will be based on replacement at actual cash value. The Red Cross, in consultation with the Owner, will select from bids from at least three reputable contractors. The Red Cross is not responsible for storm damage or other damage caused by the disaster.*
 - b. *Reasonable costs associated with custodial and food service personnel and supplies which would not have been incurred but for the Red Cross's use of the Facility. The Red Cross will reimburse at per-hour, straight-time rate for wages actually incurred but will not reimburse for (i) overtime or (ii) costs of salaried staff.*
 - c. *Reasonable, actual, out-of-pocket costs for the utilities indicated below, to the extent that such costs would not have been incurred but for the Red Cross's use of the Facility. (Both parties must initial all utilities that may be reimbursed by the Red Cross):*

	Owner Initials	Red Cross Initials
Water	Ch	RE
Gas	Ch	RE
Electricity	Ch	RE
Waste Disposal	Ch	RE

- d. The Owner will submit any request for reimbursement to the Red Cross within 60 days after the occupancy of the Red Cross ends. Any request for reimbursement must be accompanied by supporting invoices. Any request for reimbursement for personnel costs must be accompanied by a list of the personnel with the dates and hours worked.
- e. If the disaster is a Federally-declared disaster and Owner is a municipal or state government entity, then the Owner will work with appropriate emergency management agencies to seek cost reimbursement through the Federal Emergency Management Agency's program for administering Public Assistance Category B under the Robert T. Stafford Act. The Red Cross is not obligated to reimburse the Owner for costs covered by Public Assistance Category B.



Facility Use Agreement

10. Insurance: The Red Cross shall carry insurance coverage in the amounts of at least \$1,000,000 per occurrence for Commercial General Liability and Automobile Liability. The Red Cross shall also carry Workers' Compensation coverage with statutory limits for the jurisdiction within which the facility is located and \$1,000,000 in Employers' Liability.
11. Indemnification: The Red Cross shall defend, hold harmless, and indemnify Owner against any legal liability, including reasonable attorney fees, in respect to claims for bodily injury, death, and property damage arising from the negligence of the Red Cross during the use of the Facility.
12. Term: The term of this agreement begins on the date of the last signature below and ends 30 days after written notice by either party.

Highlands Recreation District

Owner (Legal Name)

C Haas

By (Signature)

Cathy Haas

Name (Printed)

General Manager

Title

9/17/19

Date

The American National Red Cross

(Legal Name)

Rita Ewing

By (Signature)

Rita Ewing

Name (Printed)

Disaster Program Manager

Title

9/21/19

Date



MEMORANDUM

Date: July 8, 2026

To: Tamsen Burke, General Manager

From: Rodney Centeno, Aquatic Supervisor

Re: Aquatic Supervisor Report

Program/Department Overview:

- Aquatics team communication shifting onto District tool, Paylocity.
- Daytime summer pool rentals (camps, pool parties) continue without interruption.
- Aquatic Coordinator and Supervisor preparing trainings, in-services and enhanced programming for late summer and early fall.

Key Highlights:

- Arrival of Aquatic Coordinator, Mike Laris
- Department is experiencing the benefits of early-season hiring of lifeguards and instructors.
- Website changes to swim lesson registration to include filtering by day/time.

Aquatic Programs

- Aquatrack Fitness (M/W/F): 8:05am - 9:05am
- Swim Lessons (Mon-Fri): 9:00am - 11:50am; 2:30pm - 5:55pm
- Swim Lessons (Sat): 9:00am - 11:50am
- Swim Team (Mon-Fri): 5:00pm - 7:00pm

Summer Pool Hours

- Updated print and web information to reflect Sunday 12:00-4:00pm Rec Swim. Omitted references to Sunday lap swim.

Financials

- June swim lesson enrollment patterns strong as expected.
- Anticipated reduction in enrollment in July due to holiday week. Similar pattern for August due to start of school year for some families.
- Expected revenue with introduction of late summer aquatic programming as some midday camp rentals end mid-August.



Staff Development & Training

- Five additional lifeguards joined staff in late June, two more in process to maintain appropriate staffing levels for pool hours and planned after-hour rentals.
- Two additional instructors joining staff to meet lesson demand during late afternoons.
- All lifeguards expected to attend July in-service. Digital materials will be provided for those who are unable to attend. Mid-August in-service anticipated.
- Minor changes to indoor spaces (Pool Office, Aquatic Staff Break Room, Fitness Center) to accommodate daily needs of existing part-time summer staff. Changes to include storage, signage, staff communication, patron communication).

July/August Swim Lessons

Two-week swim sessions remain open for the second half of July. August sessions (2-week and 3-week) open July 16. Phased out 4-week option due to irregular attendance and requests for make-ups and credits. An early morning parent/child group lesson option will be included during August. Camp participants, ASP, EEC and others will receive updated lesson schedule. New 6:00-6:30pm private lesson time added for August to align with family work schedules and instructor availability.

Swim Team (HDAC)

Try outs are scheduled throughout the summer at 5:00pm on Mondays and Wednesdays. Averaging five try-outs per week, ages 8-12. Growth expected during July in Bronze group. Working with staff to prepare training schedule and meet schedule. Scheduling July update of team website to accurately reflect current program, training plan, staffing, practice schedule and fee schedule.



MEMORANDUM

Date: July 14, 2026

To: Tamsen Burke, General Manager

From: Mike Koenig, K-8th Child-Care Director

Re: ASP/IC Program Update

PROGRAM/DEPARTMENT OVERVIEW

- For June, the program has been watching the budget closely to ensure budget numbers are in line. Month end numbers were not available at the time of this report, but everything is tracking as it should and ASP/IC will finish FY 25-26 with a strong bottom line.
- This month the program will begin the onboarding process for all new and returning ASP/In-Crowd families. This includes fall confirmation of attendance, emergency paperwork, auto deduction setup, and the filling of any remaining program spaces. ASP is currently at 95% of capacity (86 kids) but families typically add/drop days during this confirmation period.
- Summer camp is off to another great start this year. Over the first two weeks of camp, enrollment mirrored that of 2025 with only a slight increase.

STAFF UPDATES

- Program staff are currently in the process of onboarding a new staff member for the end of summer and the fall. Program staff will re-evaluate the need to hire additional staff once availability has been received. Program staff estimate needing 1-2 additional staff for the 2026-2027 school year. The program will be recruiting through Paylocity. A few of the seasonal staff will be available through August to help us transition to the new school year.

VEHICLES

- Program staff have moved on from purchasing a mobility scooter. Staff are now looking into the purchase of a new golf cart which sits lower to the ground and is easier to enter/exit. Like the old cart, the new one will include a small truck bed for maintenance but will have additional features to make it safer to transport people. Staff recommends putting \$10,000 into the 2026-2027 FY budget to move forward.

UPCOMING EVENTS

- Summer camp scheduling
- Fall ASP staff recruitment
- Fall ASP confirmation of days updates



MEMORANDUM

Date: July 14, 2026

To: Tamsen Burke, General Manager

From: Rose Griffin, Director

Re: Early Education Center Director's Report

PROGRAM/DEPARTMENT OVERVIEW

- EC has settled into the start of summer programming as well as the new Director.
- Key Highlights:
 - Graduation
 - CPR & First aid training
 - Parent/Director Meet & Greet
 - Staff Meeting
 - Team/Staff Development meetings

METRICS, ENROLLMENT. AND DATA

- Parrots – 3 months to 2 years
8 infants 1:3 teacher child ratio
- Chameleons-18 months-2.5 years
18 toddlers 1:6 teacher child ratio
- Tigers- 2.5 years-5 years
18 PS 1:8 teacher child ratio

Current Enrollment:

July- 34 currently enrolled
O Parrots- 7
O Chameleons- 6
O Tigers- 21

Projected Enrollment:

September- 39
Parrots- 8
Chameleons- 14
Tigers- 16

Note: The summer months typically are a time of fluctuation. Students are graduating and new students coming in. The budget trends towards a dip during these months and a rise in the months of Sept. and Jan. Tours have been taking place every week and we currently have 5 students who have confirmed enrollment for a Sept.

STAFF UPDATES:

One of our subs has put in her 2-week notice, while another sub has shortened her availability. We are in the process of hiring a new teacher to support our toddler classroom during their high touch points of day such as diapering, Meals and rest times.

OPERATIONS UPDATES:

- Staff materials requests
- Staff maintenance notices
- Staff Meeting agendas
- Curriculum planning documentation
- Daily classroom/Staff Breaks/Team meetings/Prep time schedules
- Children's Transition schedule/plan
- Sick/Vacation recording (internal)
- Birthday/Anniversary board

COMPLIANCE UPDATES:

- No licensing news to date
- Currently updating our emergency/safety materials and systems
- Currently assessing all staff required trainings to be renewed bi-annually

FUTURE GOALS AND PLANS:

- Marketing Campaign
- Preparing for Aug. PD Day
- Preparing for Parent/Teacher conferences in Sept.
- Updating the EEC parent/employee handbooks
- Automating the tour/enrollment systems
- Creating tour Packet/Welcome Packet for parents
- Parent Newsletter
- Director/Coordinator set strategic Goals for 26-27 SY
- Director/Teacher Goal setting sessions for 26-27 SY
- Preparing for parent teacher conferences in September
- Reworking/reorganization of classrooms during Aug. PD day



MEMORANDUM

Date: June 9, 2026

To: Tamsen Burke, General Manager

From: Julia Fior, Recreation Coordinator

Re: Seasonal Programs and Rentals Update – June 2026

PROGRAM/DEPARTMENT OVERVIEW

- The Summer 2026 season is currently in effect and will conclude August 7, 2026.
 - For Summer 2026, sports enrichment classes will be offered weekdays after Summer Camps and weekend mornings/afternoons.
 - Summer 2026 Enrichment camps will continue to offer a full-day model to be most accessible to families.
- The Rental department is still seeing consistent rentals across the board, specifically for pool rentals/parties. Non-Aquatics rentals are seeing an increase compared to previous summers.
- The Recreation Coordinator submitted their resignation, with their final day being July 17, 2026.

KEY HIGHLIGHTS

- The Summer season began June 15, 2026, and will conclude August 7, 2026.
 - Adult Qigong/Taichi has still been a hit with participants and is expected to be a consistently recurring class.
 - A weekend toddler/preschool sports class began June 27 and will run through August 15.
- Updated rental rates were reviewed with the General Manager and are pending BOD review.
 - Recurring renters will receive a 30-day notice for rate increase, but one-off rental rates would take immediate effect.
- For the 2026-2027FY budget preparation, the Recreation Coordinator connected with key renters/programs to confirm return for the next school year. All recurring renters/programs confirmed return.

METRICS AND DATA – SEASONAL PROGRAMS

- Lunchtime Enrichment will return for the 2026 – 2027 school year (typically beginning end of August/beginning September).
- A revised draft of the Independent Contractor Agreement was given to the General Manager to review with legal counsel; this revision was done at the recommendation of CAPRI.
- Mahjong and Square Dancing are continuing through the summer at CSUMC. HSN based activities will return to the Rec in August.

METRICS AND DATA – RENTALS

June rentals reflect most school-year recurring groups taking a summer break, but the return of summer camp pool rentals

- To best accommodate requests, we will return to offering two pool parties per Rec Swim and one after-hour rental for Saturdays and Sundays.
- Footsteps Camp returned June 8 for Swim Lessons and Rec Swim, Monday – Friday.

May rentals totaled ninety-eight, including:

- **Aquatics**
 - 3 Private Rentals
 - 4 Scuba Rentals
 - 6 Parties
 - 2 Scouts Rentals
 - 2 End of Year parties
 - 23 Diving Well Rentals
 - 20 Footsteps Rentals
- **Non-Aquatics**
 - 4 Recurring MPR Rentals
 - One new recurring renter started in June
 - 2 Private MPR Rentals
 - 2 Private Gym Rentals
 - 3 Community Group Rentals (CERT, HSN, Scouts, HCA, etc.) – Fees Waived

While typically reported in the August BOD report, the Rec Coordinator would like to report that the District did receive complaints regarding the annual fireworks show and concerns regarding community safety with dry land surrounding the Highlands. Feedback was passed along to the Highlands Community Association for their consideration.

METRICS AND DATA - MARKETING/ADVERTISING

- Advertising through HRD channels continues to support hiring needs, upcoming programs, and upcoming closure notices.
- Streamline, HRD's web platform company, has introduced a new program, Amplify, that allows for more design/accessibility options for the HRD website.
 - The Recreation Coordinator did a review of the EEC website with the EEC director and implemented changes.

STAFF UPDATES

- No updates at this time.



MEMORANDUM

Date: July 14, 2026

To: Tamsen Burke, General Manager

From: Bea Robertson, Bookkeeper

Re: Bookkeeper Report

Update on May 2026 Financial Statements

The financial statements for May 2026 were revised after receiving the County of San Mateo Activities of Account report on June 11, 2026. The updated figures below include additional transactions recorded in QuickBooks after the preliminary May financial reports were presented to the Board. The key changes incorporated into the final reports are outlined below:

1. Revenue Adjustment

- Ledger Item - Property Tax Revenue (GL Code 102100):
 - Original: \$0.00
 - Revised: \$67,439.96
 - **Increase: \$67,439.96**

2. Net Impact on Financial Statements

As a result of the revisions above, the net impact to our Profit & Loss for May 2026 is as follows:

- **May 2026:**
 - Original Revenue: \$6,981.78
 - Revised Net Revenue: \$74,421.74
 - **Positive Adjustment: \$67,439.96**

- **FYTD through May 2026:**
 - Original Net Profit: \$512,296.85
 - Revised Net Profit: \$579,736.81
 - **Positive Adjustment: \$67,439.96**

Highlands Recreation District

Balance Sheet Comparison

As of Jun 30, 2026

Preliminary	As of Jun 30, 2026	As of Jun 30, 2025	As of Jun 30, 2024	As of Jun 30, 2023
Assets				
Current Assets				
Bank Accounts				
001000 Cash Clearing Acct - QB Migration	0.00			
004000 Petty Cash- ADMIN	100.00	100.00	100.00	100.00
005000 First Citizens Bank	282,433.22	367,716.68	181,489.38	245,828.68
006000 Petty Cash-POOL	80.00	80.00	80.00	80.00
011100 Cash in Treasury	5,695,136.33	5,125,302.84	4,542,608.79	3,883,842.03
Total for Bank Accounts	\$5,977,749.55	\$5,493,199.52	\$4,724,278.17	\$4,129,850.71
Accounts Receivable				
120000 Accounts Receivable	\$0.00	\$0.00	\$0.00	\$0.00
Total for Accounts Receivable	\$0.00	\$0.00	\$0.00	\$0.00
Other Current Assets				
040000 Prepaid Expenses	6,227.80	5,857.75	5,776.75	9,633.29
050000 Undeposited Funds	\$0.00	-300.00	\$0.00	\$0.00
Total for Other Current Assets	\$6,227.80	\$5,557.75	\$5,776.75	\$9,633.29
Total for Current Assets	\$5,983,977.35	\$5,498,757.27	\$4,730,054.92	\$4,139,484.00
Fixed Assets				
90001 Building	5,840,483.64	5,815,567.00	5,815,567.00	5,815,567.00
0571 Accum Depr-Building	-2,090,534.54	-2,090,534.54	-1,910,686.24	-1,716,621.84
Total for 90001 Building	\$3,749,949.10	\$3,725,032.46	\$3,904,880.76	\$4,098,945.16
90002 Improvements	685,984.50	685,984.50	685,984.50	685,984.50
0572 Accum Depr-Improv	-395,000.84	-395,000.84	-356,942.30	-274,487.70
Total for 90002 Improvements	\$290,983.66	\$290,983.66	\$329,042.20	\$411,496.80
90003 Equipment	321,204.25	266,505.00	266,505.00	266,505.00
0570 Accum Depreciation-Equipmt	-228,412.79	-228,412.79	-216,442.54	-165,899.99
Total for 90003 Equipment	\$92,791.46	\$38,092.21	\$50,062.46	\$100,605.01
90004 Land	19,532.00	19,532.00	19,532.00	19,532.00
90005 Construction in Progress	227,645.95	219,388.90	202,125.73	22,697.00
Total for Fixed Assets	\$4,380,902.17	\$4,293,029.23	\$4,505,643.15	\$4,653,275.97
Total for Assets	\$10,364,879.52	\$9,791,786.50	\$9,235,698.07	\$8,792,759.97

Highlands Recreation District

Balance Sheet Comparison

As of Jun 30, 2026

Preliminary	As of Jun 30, 2026	As of Jun 30, 2025	As of Jun 30, 2024	As of Jun 30, 2023
Liabilities and Equity				
Liabilities				
Current Liabilities				
Accounts Payable				
064000 Accounts Payable	21,659.15	34,828.56	17,609.03	12,180.60
Total for Accounts Payable	\$21,659.15	\$34,828.56	\$17,609.03	\$12,180.60
Other Current Liabilities				
065000 Payroll Liability	\$0.00	\$0.00	\$0.00	\$0.00
065010 Payroll Liability-FSA	-5,844.65	32.65	1,722.82	5,021.73
066300 Deferred Revenue	\$0.00	\$0.00		
066400 Accrued Sales Tax	\$0.00	\$0.00	\$0.00	\$0.00
066500 Other Accrued Expenses	\$0.00	89,766.40	75,507.43	62,225.00
800020 Accrued Interest Pymt-Bond	16,306.00	17,887.00	19,416.34	20,904.32
800030 Accrued Principal Pymt-Bond	127,500.00	127,500.00	123,333.34	120,000.00
Total for Other Current Liabilities	\$137,961.35	\$235,186.05	\$219,979.93	\$208,151.05
Total for Current Liabilities	\$159,620.50	\$270,014.61	\$237,588.96	\$220,331.65
Long-term Liabilities				
265900 COP Bond - Long Term Liability	1,450,500.00	1,603,500.00	1,755,666.66	1,903,000.00
266000 Compensated Absences	49,726.18	48,500.44	49,097.73	43,359.24
Total for Long-term Liabilities	\$1,500,226.18	\$1,652,000.44	\$1,804,764.39	\$1,946,359.24
Total for Liabilities	\$1,659,846.68	\$1,922,015.05	\$2,042,353.35	\$2,166,690.89
Equity				
081300 Fund Balance	349,181.59	349,181.59	349,181.59	349,181.59
081400 Retained Earnings	4,976,447.63	4,236,936.32	3,667,515.84	-2,043,904.32
999800 Amount to be Provided	-1,594,306.00	-1,748,887.00	-1,898,416.34	4,653,275.97
999900 Investment in Capital Assets	4,380,902.17	4,293,029.23	4,505,643.15	3,149,753.71
Net Income	592,807.45	739,511.31	569,420.48	517,762.13
Total for Equity	\$8,705,032.84	\$7,869,771.45	\$7,193,344.72	\$6,626,069.08
Total for Liabilities and Equity	\$10,364,879.52	\$9,791,786.50	\$9,235,698.07	\$8,792,759.97

Highlands Recreation District

Profit and Loss by Class

June 2026

[PRELIMINARY]

	Total
Income	
152100 Interest Earned	205.71
232100 Park & Recreation Fees	244,983.21
232101 Refunds of Fees	-4,965.00
232103 Deposits Received & Returned	-2,650.00
Total for 232100 Park & Recreation Fees	\$237,368.21
265800 Miscellaneous Revenue	9,085.29
Total for Income	\$246,659.21
Gross Profit	\$246,659.21
Expenses	
411000 Total Employee Cost	
411100 Permanent Salaries	20,461.56
411103 Longevity Pay	233.08
416101 Office Wages	10,279.27
416102 Pool Wages	27,258.11
416103 Maintenance Wages	6,082.62
416104 Supervision Wages/Bldg Attndnts	5,738.65
416106 Program/Enrichmt Speclst-STAFF	201.26
416107 ASP/Camp Wages	18,861.75
416108 EEC Wages	51,147.11
416110 Vacation Expnse (Adjstng Acct)	-2,754.12
431100 Social Security	8,508.28
431200 Medicare Contribution	1,989.84
463100 District Employee Benefits	15,454.20
Total for 411000 Total Employee Cost	\$163,461.61
515600 Household Expenses	
515601 Recology (Waste)	1,259.71
515602 Janitorial Supplies	2,543.51
515605 Cleaning Company	4,250.00
Total for 515600 Household Expenses	\$8,053.22
519300 Office Expenses	
519303 General Office Supplies	118.96
519304 Recruitment & Advertising	1,206.64
519307 Other Ofc. Expns -Svc or Agrmnt	1,063.68
519308 Credit Card/ACH fees	1,599.61
519309 Payroll Processing Fees	2,927.43
Total for 519300 Office Expenses	\$6,916.32
533100 Memberships & Subscriptions	1,454.72
545900 Maintnce-Facility & Imprv	
545902 Plumbing & Piping	722.40
545903 Paint, Solvents & Chemicals	4,990.38

Highlands Recreation District

Profit and Loss by Class

June 2026

[PRELIMINARY]

545904 Pool Maintenance Supplies	87.94
545905 Locks & Security System	362.28
545909 Other General Maintenance	331.08
545912 Vehicle Expense	18.67
545913 Ground/Facility Improvements	186.89
Total for 545900 Maintnce-Facility & Imprv	\$6,699.64
563800 Utility Expense	
563801 P G & E	6,059.35
563802 Water	1,473.81
Total for 563800 Utility Expense	\$7,533.16
585600 Contract Expenses	
585603 Legal Fees	7,586.50
585604 Consultants	684.50
585605 Vendors/Instructors/Pgrm Specs	5,584.40
Total for 585600 Contract Expenses	\$13,855.40
596600 Program Specific Expenses	
596602 Spec Activities-ASP	1,997.50
596603 Snacks-ASP	957.57
596604 Supplies-ASP	1,691.87
596608 Employee Recognition/ Misc- ASP	333.61
596611 Employee Recognition/Misc-OTHER	293.98
596614 Pool Program & Facility Supply	109.36
596616 In-Crowd Rent	1,194.35
596621 EEC Supplies	318.04
596622 EEC Snacks	844.23
596623 EEC Special Activities	903.47
596624 Employee Recognition/ Misc-EEC	120.86
596626 Swim Team Expenses	273.47
596628 Training & Certification Expnse	1,850.00
Total for 596600 Program Specific Expenses	\$10,888.31
671200 Telephone & Internet Expns	348.54
673100 Insurance	
673101 CAPRI-Worker's Comp	2,042.75
673102 CAPRI-General Liability/Auto	12,334.90
Total for 673100 Insurance	\$14,377.65
731000 Fixed Assets - Equipment	
731100 Fixed Assets-Equipment	-2,394.05
731101 FA Equipmnt Not Capitalized	2,394.05
Total for 731000 Fixed Assets - Equipment	\$0.00
Total for Expenses	\$233,588.57
Net Operating Income	\$13,070.64
Net Income	\$13,070.64

Highlands Recreation District

Profit and Loss

July 2025-June 2026

[PRELIMINARY]

FYTD 2026	Total
Income	
102100 Property Taxes	724,254.15
102101 ERAF	212,611.59
152100 Interest Earned	205,905.37
199700 Capital Grants & Contrib	5,062.81
232100 Park & Recreation Fees	2,733,590.95
232101 Refunds of Fees	-24,782.13
232103 Deposits Received & Returned	1,957.00
Total for 232100 Park & Recreation Fees	\$2,710,765.82
265800 Miscellaneous Revenue	10,435.71
Total for Income	\$3,869,035.45
Gross Profit	\$3,869,035.45
Expenses	
411000 Total Employee Cost	
411100 Permanent Salaries	435,903.60
411102 Vacation Cash Out	1,942.31
411103 Longevity Pay	3,030.04
416101 Office Wages	153,974.52
416102 Pool Wages	256,740.41
416103 Maintenance Wages	77,097.25
416104 Supervision Wages/Bldg Attndnts	69,189.90
416106 Program/Enrichmt Specilst-STAFF	2,041.75
416107 ASP/Camp Wages	235,345.35
416108 EEC Wages	529,834.17
416110 Vacation Expnse (Adjstng Acct)	1,225.74
431100 Social Security	106,616.12
431200 Medicare Contribution	25,398.56
445100 Unemployment Insurance	-134.00
463100 District Employee Benefits	202,580.89
Total for 411000 Total Employee Cost	\$2,100,786.61
512100 Clothing & Uniforms	7,494.92
515600 Household Expenses	
515601 Recology (Waste)	15,186.74
515602 Janitorial Supplies	9,954.05
515605 Cleaning Company	49,900.00
Total for 515600 Household Expenses	\$75,040.79
519300 Office Expenses	
519301 Outside Printing & Copy Serv	283.78
519302 Licensing Fees	1,452.00
519303 General Office Supplies	8,195.94
519304 Recruitment & Advertising	13,594.65

Highlands Recreation District

Profit and Loss

July 2025-June 2026

[PRELIMINARY]

FYTD 2026	Total
519305 Postage & Mailing Expenses	675.23
519307 Other Ofc. Expns -Svc or Agrmnt	15,800.19
519308 Credit Card/ACH fees	18,596.34
519309 Payroll Processing Fees	34,304.29
Total for 519300 Office Expenses	\$92,902.42
533100 Memberships & Subscriptions	17,547.25
542300 Maintenance-Equipment (deleted)	\$0.00
545900 Maintnce-Facility & Imprv	114.25
545902 Plumbing & Piping	1,045.07
545903 Paint, Solvents & Chemicals	43,705.42
545904 Pool Maintenance Supplies	4,275.89
545905 Locks & Security System	3,669.99
545906 Signage Expense	275.38
545907 General Electrical Expense	2,887.19
545909 Other General Maintenance	6,945.32
545911 Landscape/Garden Expense	4,278.64
545912 Vehicle Expense	59,448.90
545913 Ground/Facility Improvements	605.34
Total for 545900 Maintnce-Facility & Imprv	\$127,251.39
563800 Utility Expense	
563801 P G & E	112,285.90
563802 Water	18,981.57
563803 Sewer Fees	11,876.52
Total for 563800 Utility Expense	\$143,143.99
585600 Contract Expenses	
585601 Audit Fees	15,140.00
585603 Legal Fees	40,371.72
585604 Consultants	11,446.54
585605 Vendors/Instructors/Pgrm Specs	82,084.14
585606 ASP/Camp Contractors	242.00
Total for 585600 Contract Expenses	\$149,284.40
596600 Program Specific Expenses	
596601 Buses-ASP	7,179.00
596602 Spec Activities-ASP	15,017.74
596603 Snacks-ASP	8,362.37
596604 Supplies-ASP	8,833.54
596607 Employee Recognition/ Misc-POOL	166.11
596608 Employee Recognition/ Misc- ASP	1,226.48
596610 Misc Expense-OFFICE	1,318.71
596611 Employee Recognition/Misc-OTHER	1,925.57
596612 Special Events	10,075.78

Highlands Recreation District

Profit and Loss

July 2025-June 2026

[PRELIMINARY]

FYTD 2026	Total
596613 Conferences/Seminars	3,885.60
596614 Pool Program & Facility Supply	5,935.00
596616 In-Crowd Rent	15,084.88
596617 Seasonal Programs	5,897.30
596621 EEC Supplies	10,453.67
596622 EEC Snacks	6,274.70
596623 EEC Special Activities	2,953.68
596624 Employee Recognition/ Misc-EEC	1,319.99
596626 Swim Team Expenses	6,526.76
596627 Staff Development	654.00
596628 Training & Certification Expnse	4,447.88
Total for 596600 Program Specific Expenses	\$117,538.76
633100 Bond Interest Expense	51,289.49
633200 Bond Principal Expense	153,000.00
671200 Telephone & Internet Expns	5,317.52
673100 Insurance	
673101 CAPRI-Worker's Comp	50,791.05
673102 CAPRI-General Liability/Auto	148,019.00
Total for 673100 Insurance	\$198,810.05
721000 Fixed Assets-Structure/Imprvmts	
721100 Fixed Assets-Structures/Imprvmt	25,451.64
721101 Construction In Progress	8,257.05
Total for 721000 Fixed Assets-Structure/Imprvmts	\$33,708.69
731000 Fixed Assets - Equipment	
731100 Fixed Assets-Equipment	-149.71
731101 FA Equipmnt Not Capitalized	3,261.43
Total for 731000 Fixed Assets - Equipment	\$3,111.72
Total for Expenses	\$3,276,228.00
Net Operating Income	\$592,807.45
Net Income	\$592,807.45

Highlands Recreation District

Annual Budget vs. FYTD Actuals: FY25-26

July 2025 - June 2026

[PRELIMINARY]

100% of FY

		ASP			EEC			OTHER			POOL			RENTAL			SEASONAL PGRMS			TOTAL		
		Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget
Income																						
102100 Property Taxes	1							724,254	749,124	96.68%										724,254	749,124	96.68%
102101 ERAF	2							212,612	152,532	139.39%										212,612	152,532	139.39%
152100 Interest Earned	1							205,905	156,000	131.99%										205,905	156,000	131.99%
199700 Capital Grants & Contrib	3				3,275	3,275	100.00%	1,788	7,343	24.35%										5,063	10,618	47.68%
232100 Park & Recreation Fees		977,769	1,059,627	92.27%	1,194,857	1,420,815	84.10%	10,256	18,900	54.27%	316,417	527,500	59.98%	118,446	177,761	66.63%	115,845	165,504	70.00%	2,733,591	3,370,107	81.11%
232101 Refunds of Fees		-5,327	-5,000	106.53%		-2,000	0.00%				-11,740	-6,000	195.66%	-105	-15,000	0.70%	-7,611	-14,000	54.36%	-24,782	-42,000	59.01%
232102 Bounced Ck Fees Pd by Guest (deleted)	4											-1,000	0.00%							0	-1,000	0.00%
232103 Deposits Received & Returned											2,010			-53						1,957	0	
Total 232100 Park & Recreation Fees		\$972,443	\$1,054,627	92.21%	\$1,194,857	\$1,418,815	84.22%	\$10,256	\$18,900	54.27%	\$306,688	\$520,500	58.92%	\$118,288	\$162,761	72.68%	\$108,234	\$151,504	71.44%	\$2,710,766	\$3,327,107	81.48%
265800 Miscellaneous Revenue	4							\$10,436												\$10,436	\$0	
Total Income		\$972,443	\$1,054,627	92.21%	\$1,198,132	\$1,422,090	84.25%	\$1,165,251	\$1,083,899	107.51%	\$306,688	\$520,500	58.92%	\$118,288	\$162,761	72.68%	\$108,234	\$151,504	71.44%	\$3,869,035	\$4,395,381	88.03%
Gross Profit		\$972,443	\$1,054,627	92.21%	\$1,198,132	\$1,422,090	84.25%	\$1,165,251	\$1,083,899	107.51%	\$306,688	\$520,500	58.92%	\$118,288	\$162,761	72.68%	\$108,234	\$151,504	71.44%	\$3,869,035	\$4,395,381	88.03%
Expenses																						
411000 Total Employee Cost																				0	0	
411100 Permanent Salaries		146,796	189,175	77.60%	123,504	184,120	67.08%	57,313	88,175	65.00%	86,334	161,811	53.36%	10,978	19,595	56.03%	10,978	19,595	56.03%	435,904	662,471	65.80%
411102 Vacation Cash Out	5	1,942	2,020	96.15%																1,942	2,020	96.15%
411103 Longevity Pay		3,030	3,030	100.00%																3,030	3,030	100.00%
416101 Office Wages		34,644	41,020	84.46%	34,644	41,020	84.46%	34,644	41,020	84.46%	34,644	41,020	84.46%	7,699	9,116	84.45%	7,699	9,116	84.45%	153,975	182,312	84.46%
416102 Pool Wages											256,740	332,164	77.29%							256,740	332,164	77.29%
416103 Maintenance Wages		17,347	22,003	78.84%	17,347	22,003	78.84%	17,347	22,003	78.84%	17,347	22,003	78.84%	3,855	4,890	78.83%	3,855	4,890	78.83%	77,097	97,792	78.84%
416104 Supervision Wages/Bldg Attndnts														47,262	48,843	96.76%	21,928	21,828	100.46%	69,190	70,671	97.90%
416106 Program/Enrichmt Specilst-STAFF																	2,042	5,400	37.81%	2,042	5,400	37.81%
416107 ASP/Camp Wages		235,345	325,000	72.41%																235,345	325,000	72.41%
416108 EEC Wages					529,834	584,875	90.59%													529,834	584,875	90.59%
416110 Vacation Expnse (Adjstng Acct)	6							1,226												1,226	0	
431100 Social Security		26,845	37,715	71.18%	42,544	54,081	78.67%	6,128	9,828	62.35%	24,104	35,134	68.61%	4,204	5,359	78.45%	2,790	3,603	77.44%	106,616	145,720	73.17%
431200 Medicare Contribution		6,278	8,628	72.77%	9,950	12,405	80.21%	1,897	2,192	86.56%	5,637	8,111	69.50%	983	1,220	80.59%	653	815	80.06%	25,399	33,371	76.11%
445100 Unemployment Insurance	7							-134	1,000	-13.40%										-134	1,000	-13.40%
463100 District Employee Benefits		54,774	60,198	90.99%	86,313	89,684	96.24%	6,278	13,436	46.73%	38,247	43,599	87.72%	8,493	8,785	96.68%	8,475	9,980	84.92%	202,581	225,682	89.76%
Total 411000 Total Employee Cost		\$527,003	\$688,789	76.51%	\$844,136	\$988,188	85.42%	\$124,699	\$177,654	70.19%	\$463,054	\$643,842	71.92%	\$83,474	\$97,808	85.34%	\$58,420	\$75,227	77.66%	\$2,100,787	\$2,671,508	78.64%
512100 Clothing & Uniforms		4,440	5,500	80.73%	0				10,500	0.00%	2,274	3,371	67.46%				780	800	97.56%	7,495	20,171	37.16%
515600 Household Expenses																				0	0	
515601 Recology (Waste)		3,417	3,375	101.24%	3,417	3,375	101.24%	3,417	3,375	101.25%	3,417	3,375	101.24%	759	750	101.25%	759	750	101.25%	15,187	15,000	101.24%
515602 Janitorial Supplies		1,501	2,750	54.57%	4,220	6,250	67.51%	1,300	2,250	57.77%	2,356	4,050	58.17%	289	500	57.77%	289	500	57.77%	9,954	16,300	61.07%
515605 Cleaning Company		14,880	13,750	108.22%	20,140	19,250	104.62%	2,976	2,750	108.22%	9,920	16,500	60.12%	1,984	2,750	72.15%				49,900	55,000	90.73%
Total 515600 Household Expenses		\$19,798	\$19,875	99.61%	\$27,777	\$28,875	96.20%	\$7,693	\$8,375	91.86%	\$15,693	\$23,925	65.59%	\$3,032	\$4,000	75.81%	\$1,048	\$1,250	83.86%	\$75,041	\$86,300	86.95%
519300 Office Expenses																				0	0	
519301 Outside Printing & Copy Serv	8	34	2,531	1.35%	34	2,531	1.35%	34	2,531	1.35%	166	4,231	3.92%	8	563	1.35%	8	563	1.35%	284	12,950	2.19%
519302 Licensing Fees		726	1,800	40.33%	726	800	90.75%													1,452	2,600	55.85%
519303 General Office Supplies	9	1,717	1,143	150.19%	1,742	1,143	152.39%	1,889	1,143	165.25%	1,992	1,143	174.27%	475	254	187.17%	381	254	150.18%	8,196	5,080	161.34%
519304 Recruitment & Advertising	10	473	1,450	32.62%	9,814	2,450	400.59%	34	450	7.54%	3,065	2,850	107.55%	201	100	200.60%	8	600	1.26%	13,595	7,900	172.08%

Highlands Recreation District
Annual Budget vs. FYTD Actuals: FY25-26
July 2025 - June 2026

[PRELIMINARY]
100% of FY

		ASP			EEC			OTHER			POOL			RENTAL			SEASONAL PGRMS			TOTAL		
		Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget
519305 Postage & Mailing Expenses	8	293	1,888	15.50%	129	1,688	7.62%	98	1,688	5.81%	108	1,688	6.39%	24	375	6.39%	24	375	6.39%	675	7,702	8.77%
519307 Other Ofc. Expns -Svc or Agrmnt		4,558	7,207	63.25%	3,111	7,607	40.90%	3,111	7,207	43.16%	3,300	7,207	45.79%	695	1,602	43.38%	1,025	2,152	47.63%	15,800	32,982	47.91%
519308 Credit Card/ACH fees	11	4,165	6,300	66.12%	4,165	6,300	66.12%	4,249	6,300	67.45%	4,165	6,300	66.12%	926	1,400	66.12%	926	1,400	66.12%	18,596	28,000	66.42%
519309 Payroll Processing Fees		7,718	5,906	130.69%	7,718	5,906	130.69%	7,718	5,906	130.69%	7,718	5,906	130.69%	1,715	1,313	130.63%	1,715	1,313	130.63%	34,304	26,250	130.68%
Total 519300 Office Expenses		\$19,685	\$28,225	69.74%	\$27,440	\$28,425	96.54%	\$17,133	\$25,225	67.92%	\$20,514	\$29,325	69.96%	\$4,044	\$5,607	72.12%	\$4,086	\$6,657	61.38%	\$92,902	\$123,464	75.25%
533100 Memberships & Subscriptions		3,879	5,543	69.98%	4,973	6,743	73.75%	3,537	5,043	70.13%	3,587	7,043	50.93%	786	1,121	70.12%	786	1,121	70.12%	17,547	26,614	65.93%
542300 Maintenance-Equipment (deleted)											0								0	0		
545900 Maintnce-Facility & Imprv								114											114	0		
545902 Plumbing & Piping	12	235			235			235	16,538	1.42%	235	2,000	11.76%	52			52			1,045	18,538	5.64%
545903 Paint, Solvents & Chemicals	12	38			38	10,000	0.38%	38	1,050	3.62%	43,575	30,000	145.25%	8			8			43,705	41,050	106.47%
545904 Pool Maintenance Supplies											4,276	10,000	42.76%							4,276	10,000	42.76%
545905 Locks & Security System	13	390	500	78.05%	2,613			4	2,000	0.20%	4			657			1			3,670	2,500	146.80%
545906 Signage Expense	12	62			62			62	7,500	0.83%	62			14			14			275	7,500	3.67%
545907 General Electrical Expense	12	350			530			350	10,500	3.33%	1,473	20,000	7.36%	108			78			2,887	30,500	9.47%
545908 Motor, Pump & Generator												6,500	0.00%						0	6,500	0.00%	
545909 Other General Maintenance	12	1,083			2,407			1,194	10,500	11.37%	1,615	2,000	80.75%	368			279			6,945	12,500	55.56%
545911 Landscape/Garden Expense					1,008			3,270	25,000	13.08%									4,279	25,000	17.11%	
545912 Vehicle Expense		211	525	40.22%				59,238	80,000	74.05%										59,449	80,525	73.83%
545913 Ground/Facility Improvements		14			58	10,000	0.58%	512	15,000	3.41%	14			3			3			605	25,000	2.42%
Total 545900 Maintnce-Facility & Imprv		\$2,383	\$1,025	232.51%	\$6,952	\$20,000	34.76%	\$65,016	\$168,088	38.68%	\$51,254	\$70,500	72.70%	\$1,211	\$0		\$435	\$0		\$127,251	\$259,613	49.02%
563800 Utility Expense																				0	0	
563801 P G & E		6,567	31,050	21.15%	14,478	36,300	39.88%	7,146	16,200	44.11%	81,240	49,950	162.64%	1,713	5,400	31.72%	1,142	8,100	14.10%	112,286	147,000	76.38%
563802 Water		4,004	4,400	91.00%	4,057	4,500	90.16%	2,366	2,600	91.00%	6,734	7,400	91.00%	1,092	800	136.51%	728	1,200	60.66%	18,982	20,900	90.82%
563803 Sewer Fees		1,979	3,038	65.16%	1,979	3,038	65.16%	1,979	3,038	65.16%	1,979	3,038	65.16%	1,979	675	293.25%	1,979	675	293.25%	11,877	13,502	87.96%
Total 563800 Utility Expense		\$12,550	\$38,488	32.61%	\$20,514	\$43,838	46.80%	\$11,491	\$21,838	52.62%	\$89,954	\$60,388	148.96%	\$4,785	\$6,875	69.59%	\$3,849	\$9,975	38.59%	\$143,144	\$181,402	78.91%
585600 Contract Expenses																				0	0	
585601 Audit Fees								15,140	15,950	94.92%										15,140	15,950	94.92%
585603 Legal Fees								40,372	50,000	80.74%										40,372	50,000	80.74%
585604 Consultants		2,576	13,750	18.73%	2,576	13,500	19.08%	2,575	13,500	19.07%	2,576	13,500	19.08%	572	3,000	19.08%	572	3,000	19.08%	11,447	60,250	19.00%
585605 Vendors/Instructors/Pgrm Specs	14										21,150	10,000	211.50%				60,934	90,394	67.41%	82,084	100,394	81.76%
585606 ASP/Camp Contractors		242	250	96.80%																242	250	96.80%
585608 Contract Expense-Other	15		9,000	0.00%		9,000	0.00%		9,000	0.00%		9,000	0.00%		2,000	0.00%		2,000	0.00%	0	40,000	0.00%
Total 585600 Contract Expenses		\$2,818	\$23,000	12.25%	\$2,576	\$22,500	11.45%	\$58,087	\$88,450	65.67%	\$23,726	\$32,500	73.00%	\$572	\$5,000	11.45%	\$61,507	\$95,394	64.48%	\$149,284	\$266,844	55.94%
596600 Program Specific Expenses																				0	0	
596601 Buses-ASP		7,179	12,000	59.83%																7,179	12,000	59.83%
596602 Spec Activities-ASP		15,018	16,000	93.86%				0												15,018	16,000	93.86%
596603 Snacks-ASP		8,362	10,000	83.62%																8,362	10,000	83.62%
596604 Supplies-ASP		8,834	10,000	88.34%																8,834	10,000	88.34%
596607 Employee Recognition/ Misc-POOL											166	2,000	8.31%							166	2,000	8.31%
596608 Employee Recognition/ Misc- ASP		1,226	4,000	30.66%																1,226	4,000	30.66%
596610 Misc Expense-OFFICE								1,319	5,000	26.37%										1,319	5,000	26.37%
596611 Employee Recognition/Misc-OTHER								1,926	4,000	48.14%										1,926	4,000	48.14%

Annual Budget vs. FYTD Actuals: FY25-26

July 2025 - June 2026

100% of FY[illegible]

HIGHLANDS RECREATION DISTRICT

Employee Handbook

August 2026



Highlands Recreation District

1851 Lexington Avenue • San Mateo, CA 94402
(650) 341-4251 • Fax (650) 349-9627
www.highlandsrec.ca.gov

"A Community Place to Learn, Grow & Play"

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Section I: General Information

Introduction

The purpose of this employee handbook is to help you become acquainted with Highlands Recreation District (District), our employment policies, employee benefits, and operating practices. Although this handbook is intended to help employees find the answers to many questions that they may have regarding their employment with the District, it may not have the answers to all questions. Supervisors and Human Resources also serve as a source of information, and employees are encouraged to seek assistance when questions arise that are not covered by this handbook.

Neither this handbook nor any other verbal or written communication by a management representative is, nor should it be considered to be, an agreement, contract of employment, express or implied, or a promise of treatment in any particular manner in any given situation, nor does it confer any contractual rights whatsoever.

The District adheres to the policy of employment at will, which permits the District or the employee to end the employment relationship at any time, for any reason, with or

without cause or notice. No District representative other than the General Manager may modify at-will status and/or provide any special arrangement concerning terms or conditions of employment in an individual case or generally and any such modification must be in signed writing.

Many of the guidelines and benefits contained in this handbook have been summarized from policy statements, insurance contracts, legal plan documents and California or federal law. Should there be a difference between the contents of this handbook and the contents of any current plan document, summary plan description, policy or contract, or state/federal law then the current plan document, contract, or law will prevail.

This handbook states only general District guidelines and is not intended to provide in detail all policies, practices, and procedures. The District may, at any time, in its sole discretion, modify or vary from anything stated in this handbook, with or without notice. This handbook supersedes all prior handbooks.

Mission and History

The Highlands Recreation District is dedicated to providing beneficial, safe, and enriching programs and services to the Highlands Community.

The Highlands neighborhood came into being in the late 1950s. It was immediately clear to the residents of that era that a community and recreation center would enhance the quality of life for this vibrant community. In 1957, the Highlands Recreation District was established, including a 5-member elected Board of Directors. In 1958, the residents overwhelmingly voted to purchase 3.45 acres of land and construct the facility and swimming pool we enjoy today. Since its inception, “the Rec” has improved its offerings to meet the diverse and dynamic needs of the community. As a result, we now offer licensed childcare for infants through age 14, a thriving swim program for all ages and abilities, rooms for meetings and celebrations, and countless other recreational enrichment programs for all ages and activity levels.

Through collaboration, dedication, and responsible management, The Rec’ continues to be an integral part of the wonderful Highlands Community.

Equal Employment Opportunity

The District is an equal opportunity employer that makes employment decisions based on merit. The District does not discriminate on the basis of actual or perceived race, color, caste, religion, religious creed (including religious dress and grooming practices), national origin, ancestry, citizenship, physical or mental disability, medical condition (including cancer and genetic conditions), genetic information, marital status, sex, (including pregnancy, childbirth, and related medical conditions), gender, gender identity, gender expression, reproductive health decision-making, age (40 years and over), sexual orientation, veteran or military status, domestic violence victim status, political affiliation, or any other characteristic protected by applicable federal, state, or local laws and ordinances. The District's management team is dedicated to this policy with respect to recruitment, hiring, placement, promotion, transfer, training, compensation, benefits, employee activities, access to facilities and programs, and

general treatment during employment.

Any employees with questions or concerns about equal employment opportunities in the workplace are encouraged to bring these issues to the attention of Human Resources. The District will not allow any form of retaliation against individuals who raise issues of equal employment opportunity. If employees feel they have been subjected to any such retaliation, they should contact Human Resources. To ensure our workplace is free of artificial barriers, violation of this policy including any improper retaliatory conduct will lead to discipline, up to and including termination. All employees must cooperate with all investigations conducted pursuant to this policy.

Reasonable Accommodation

The District is committed to complying with applicable federal, state, and local laws governing reasonable accommodations of individuals, including, but not limited to, the Americans with Disabilities Act (ADA) and the Fair Employment and Housing Act (FEHA). To that end, the District will endeavor to provide reasonable accommodation to applicants and employees who have requested accommodation or for whom the District has notice may require such accommodation, related to an individual:

- Disability, meaning any physical, medical, mental, or psychological impairment, or a history or record of such impairment.
- Sincerely held religious beliefs and practices.
- Needs as a victim of domestic violence, sex offenses, or stalking.
- Needs related to pregnancy, childbirth, or related medical conditions; and/or
- Any other reason required by applicable law unless the accommodation would impose an undue hardship on the operation of our business.

Reasonable accommodation can take many forms. The District will work with the employee to determine what accommodation is appropriate for the employee, given the employee's unique circumstances, which does not impose an undue hardship on the District. Unless otherwise required by law, accommodation must enable an employee to perform the essential functions of their position. To the extent necessary and appropriate, based on the request, the District will attempt to explore the existence and feasibility of alternative accommodation as well as alternative positions for the employee. The District is not required to provide the specific accommodation sought by the employee, provided the alternatives are reasonable and either meet the specific needs of the employee or specifically address the employee's limitations.

Any employee who would like to request accommodation based on any of the reasons set forth above should contact Human Resources. Accommodation requests can be made in writing or verbally. Unless otherwise required by law, the District may request that the employee provide supporting documentation. Cooperating with the District by returning requested information in a timely fashion is required.

Even if the employee has not formally requested an accommodation, the District may initiate an interactive dialogue under certain circumstances, such as when the District has knowledge that employee's performance at work has been negatively affected and a reasonable basis to believe that the issue is related to any of the protected classifications set forth above, in compliance with applicable law. In the event the District initiates an interactive dialogue, it should not be construed as the District's belief the employee requires accommodation but will serve as an invitation for the employee to share with the District any information the employee desires to share, or to request accommodation.

The District will endeavor to keep confidential all communications regarding requests for reasonable accommodation and all circumstances surrounding the employees' underlying reason for needing accommodation.

The District will not allow any form of retaliation against employees who have requested accommodation, for whom the District has noticed may require such accommodation, or who otherwise engage in the interactive dialogue process.

Employees with questions regarding this policy should contact Human Resources.

Reasonable Accommodation for Pregnant Workers

The District will provide reasonable accommodations to employees and applicants with limitations related to pregnancy, childbirth, or related medical conditions, unless the accommodation will cause undue hardship to the District's operations.

An employee or applicant may request accommodation due to pregnancy, childbirth, or a related medical condition by submitting the request in writing to Human Resources. The accommodation request should include an explanation of the pregnancy-related limitations, the accommodation needed and any alternative accommodation(s) that might be reasonable. Depending on the nature of the accommodation, the individual may be requested to submit a statement from a health care provider substantiating the need for the accommodation.

Upon receipt of a request for accommodation, Human Resources will contact the employee or applicant to discuss the request and determine if accommodation is reasonable and can be provided without significant difficulty or expense, i.e., undue hardship.

While the reasonableness of each accommodation request will be individually assessed, possible accommodations include allowing the individual to:

- Sit while working.
- Drink water during the workday.
- Receive closer parking.
- Work a modified schedule.
- Receive appropriately sized uniforms and safety apparel.

- Receive additional break time to use the bathroom, eat, and rest.
- Temporarily transfer to a different position that the employee is able to perform.
- Take time off to recover from childbirth.
- Be excused from strenuous activities and/or activities that involve exposure to compounds deemed unsafe during pregnancy.

An employee may request paid or unpaid leave as reasonable accommodation under this policy; however, the District will not require an employee to take time off if another reasonable accommodation can be provided that will allow the employee to continue to work.

The District prohibits any retaliation, harassment, or adverse action due to an individual's request for accommodation under this policy or for reporting or participating in an investigation of unlawful discrimination under this policy.

Harassment, Discrimination, and Retaliation Prevention

1. Policy

The District is committed to providing a professional work environment free from discrimination, harassment, and retaliation. The District prohibits discrimination and harassment based on one or a combination of the following characteristics: race, color, caste, religion, religious creed (including religious dress and grooming practices), national origin, ancestry, citizenship, physical or mental disability, medical condition (including cancer and genetic conditions), genetic information, marital status, sex (including pregnancy, childbirth, breastfeeding, or related medical conditions), gender, gender identity, gender expression, reproductive health decision-making, age (40 years and over), sexual orientation, veteran or military status, domestic violence victim status, political affiliation, and any other characteristic protected by state or federal anti-discrimination law covering employment.

The District recognizes and supports the obligation to reasonably accommodate employees with disabilities to allow those employees to perform the essential functions of their jobs. For more information, please review the District's reasonable accommodation policy. The District also recognizes and supports the obligation to reasonably accommodate an employee's religious belief or observance. If an employee believes they need reasonable accommodation because of a disability or a religious belief and/or practice, the employee should discuss the matter with their supervisor or Human Resources.

The District prohibits discrimination and harassment based on an employee requesting or taking any type of leave from work that is protected by law, such as family and medical leave, pregnancy disability leave, reproductive loss leave, bereavement leave, time for jury duty, time to appear in court as a witness (including but not limited to as a victim of crime), time off to obtain relief such as a restraining order, or another other leave taken or requested pursuant to state or federal law.

The District prohibits retaliation against a person who engages in activities protected

under this policy or state or federal law. Reporting, or assisting in reporting, suspected violations of this policy and cooperating in investigations or proceedings arising out of a violation of this policy are protected activities under this policy. All District employees are expected to assume responsibility for maintaining a work environment that is free from discrimination, harassment, and retaliation. Employees are encouraged to promptly report conduct that they believe violates this policy so that the District may address and resolve any concerns. Managers and supervisors are required to promptly report conduct they believe violates this policy. The District is committed to responding to alleged violations of this policy in a timely and fair manner and to taking appropriate action aimed at ending the prohibited conduct.

2. Scope of Protection

This policy applies to applicants for employment at, and employees (co-workers, supervisors, and managers) of, District. As used in this policy, the term “employee” includes contractors and volunteers in our workplace.

This policy applies to all conduct with a connection to an employee’s work, even when the conduct takes place away from the District’s premises, such as in a virtual workspace being used by remote workers, on a business trip, or at a business-related social function. In some situations, interactions between employees outside of the workplace, including communications by social media or other electronic means, may come within the scope of this policy if the interactions are connected to or have an impact on the workplace.

3. Applicant / Employee Rights

Applicants and employees have the right to:

- An application process and/or work environment that is free of discrimination, harassment, and retaliation.
- File a complaint of discrimination, harassment, or retaliation.
- Report inappropriate conduct.
- A full, impartial, and prompt investigation by the District or its designee into allegations of conduct that would violate this policy.
- Be timely informed of appropriate information related to the outcome of an investigation either as a complainant or a respondent in the investigation.
- Choose their own representative at each and every stage of the complaint process.
- Be free from retaliation (negative treatment) after filing a complaint or participating in the complaint process.
- File a complaint directly with the California Civil Rights Department, the federal Equal Employment Opportunity Commission or other appropriate state or federal agencies and file a civil action in the appropriate court.

4. Conduct Prohibited by this Policy and Definitions

Discrimination: As used in this policy, “discrimination” means the unequal treatment of an employee or applicant in any aspect of employment and based solely or in part on any protected characteristic listed above. Discrimination violates this policy regardless of whether the applicant or employee actually has the protected characteristic or is merely perceived to have it. Discrimination also violates this policy when it is based on a combination of two or more protected characteristics or the protected characteristic(s) of someone with whom the applicant or employee is associated, such as a family member or friend. Examples of discrimination include, but are not limited to:

- Allowing the applicant’s or employee’s protected characteristic to be a factor in hiring, promotion, compensation, or other employment related decisions (unless otherwise permitted by applicable law).
- Refusing to acknowledge an employee’s disability-related accommodation request.
- Withholding work-related assistance, cooperation, and/or information to applicants or employees because of their protected characteristic.

Harassment: As used in this policy, “harassment” means disrespectful or unprofessional conduct that is not welcomed by the person being harassed and is based solely or in part on any protected characteristic listed. Harassment violates this policy regardless of whether the applicant or employee actually has the protected characteristic or is merely perceived to have it. Harassment also violates this policy when it is based on a combination of two or more protected characteristics or the protected characteristic(s) of someone with whom the applicant or employee is associated, such as a family member or friend.

Harassment can include, but is not limited to:

- Verbal conduct (such as slurs, jokes, insults, epithets, gestures, or teasing).
- Visual conduct (such as posting or distributing offensive posters, symbols, cartoons, drawings, computer displays, or emails, staring, or leering).
- Physical conduct (such as physically threatening another person, blocking someone’s way, or making physical contact in an unwelcome manner).

Sexual Harassment: As used in this policy, “sexual harassment” means harassment based on sex (including pregnancy, childbirth, breastfeeding, or related medical conditions), gender, gender identity, gender expression, or sexual orientation. It includes all of the actions described above as harassment, as well as other unwelcome sex-based conduct, such as unwelcome or unsolicited sexual advances, requests for sexual favors, conversations regarding sexual activities, or other verbal or physical conduct of a sexual nature. Sexual harassment does not have to be of a sexual nature, and sexual harassment does not need to be motivated by sexual desire. In addition, sexual harassment may include situations that began as a consensual dating or sexual relationship, but that later became a relationship that was not welcomed by one of the people involved. Sexual harassment is generally categorized into two types:

- Quid Pro Quo Sexual Harassment (“this for that”) includes but is not limited to:

- Submitting to sexual harassment in order to keep one's job, get a new job, or receive an employment benefit or opportunity.
- Making decisions about an employee based on their acceptance or rejection of sexual harassment.
- Hostile Work Environment Sexual Harassment:
 - Unwelcome conduct on the basis of sex, gender, gender identity, gender expression, or sexual orientation by any person in the workplace that unreasonably interferes with an employee's work performance and/or creates an intimidating, hostile, or otherwise offensive working environment. Examples of sexual harassment creating a hostile work environment include, but are not limited to the following types of conduct, where that conduct is unwelcome, severe, or pervasive, and based on sex, gender, gender identity, gender expression, or sexual orientation:
 - Sexual advances, flirtation, teasing, sexually suggestive or obscene letters, invitations, notes, emails, voicemails, or gifts.
 - Comments, slurs, jokes, remarks, or epithets or leering, obscene, or vulgar gestures.
 - Displaying or distributing sexually suggestive or derogatory objects, pictures, graphics, cartoons, videos, images, or posters.
 - Impeding or blocking movement, touching, or assaulting others.
 - Reprisals or threats after a negative response to sexual advances.
 - Conduct or comments consistently targeted at one gender, even if the content is not sexual.

Retaliation: As used in this policy, "retaliation" means any adverse employment action taken against an applicant or employee because that person participated in activity protected under this policy or reasonably thought to be protected under this policy. Examples of protected activities include, but are not limited to:

- Reporting or assisting someone in reporting suspected violations of this policy.
- Cooperating in investigations or proceedings arising out of a violation of this policy.
- Filing a complaint with the California Civil Rights Department, the United States Equal Employment Opportunity Commission, or a local agency that accepts employment discrimination complaints.

"Adverse employment action" is conduct or an action that materially affects the terms and conditions of the applicant's or employee's employment status or is reasonably likely to discourage the person from engaging in a protected activity. Even actions that do not result in a direct loss of compensation or in termination may be regarded as an adverse employment action when considered in the totality of the circumstances.

Examples of retaliation under this policy include, but are not limited to, the following actions, when the actions are taken because an applicant or employee engaged in a protected activity:

- Demotion, not promoting, or not considering for promotion.
- Suspension, reduction in pay or hours, or changing work assignments.
- Denial of a merit salary increase.
- Failure to hire or consider for hire.
- Harassment.
- Denying employment opportunities or not talking to an employee when otherwise required by job duties.
- Refusing to consider or denying a disability- or religious practice-related accommodation request without individualized consideration.

5. Sexual Harassment Training Requirements

California law requires that every two years, all employees receive training to increase their understanding of workplace sexual harassment and provide them with tools to prevent such harassment. This training must include information about preventing harassment based on sexual orientation, gender identity, and gender expression, as well as information about employees' role in creating an underlying culture of mutual respect in our workplace. Specific components of the training include how to promptly and effectively respond to sexual harassment when it occurs, the effects of abusive conduct in the workplace, and ways to appropriately intervene if one witnesses behavior that is not aligned with this policy.

6. Reporting and Addressing Violations of this Policy.

If they feel comfortable doing so, any employee or applicant who experiences or witnesses' behavior they believe violates this policy is encouraged to immediately tell the offending individual to stop and that the behavior is inappropriate. The applicant or employee should also immediately report the alleged violation to their supervisor, manager, or Human Resources. There is no chain of command when contacting Human Resources: an employee may contact Human Resources directly without first seeking supervisory approval.

If the person accused of violating this policy is the employee's supervisor or manager, the employee should report the conduct to any other supervisor, manager, or Human Resources.

A complaint may be verbal or in writing. Written complaints may be made using the District EEO Complaint Form (attached to this handbook as **Appendix A**).

Supervisors or managers who learn of any potential violation of this policy are required to immediately report the matter to Human Resources and must follow their instructions on how best to proceed.

The District will promptly look into the facts and circumstances of any alleged violation,

as appropriate. Even in the absence of a written or verbal complaint, the District may initiate an investigation if it has reason to believe that conduct may have violated this policy. Moreover, even where a complainant conveys a request to withdraw their initial complaint, the District may continue the investigation to ensure the workplace is free from discrimination, harassment, and retaliation. The District will also investigate anonymous complaints. The method will depend on the details provided in the anonymous complaint. If the complaint is sufficiently detailed, the investigation may be able to proceed in the same manner as any other complaint. All investigations will be fair, impartial, timely, and completed by qualified personnel.

To the extent possible, the District will endeavor to keep the reporting of the applicant or employee's concerns confidential; however, complete confidentiality cannot be guaranteed when it interferes with the District's ability to fulfill its obligations under this policy, applicable law, and any court order. All employees are required to cooperate fully with any investigation. This includes, but is not limited to, maintaining an appropriate level of discretion regarding the investigation and disclosing any and all information that may be pertinent to the investigation.

7. Corrective Action Guidelines

The District will take appropriate corrective action(s) up to and including formal discipline against any employee(s) when an investigation has found that misconduct occurred in order to prevent its recurrence and remedy its effects. Such corrective action(s) may include, but are not limited to, letters of reprimand, suspension, demotion, or termination.

8. Filing Complaints with State and Federal Agencies

Employees and applicants may also file complaints of discrimination, harassment, and/or retaliation with the agencies identified in this section. Contact the agencies directly to learn about their specific complaint processes and time limits. Some local agencies may also have authority to enforce employment discrimination complaints. Not all cities and counties will have local enforcement agencies.

- California Civil Rights Department
 - Website: www.calcivilrights.ca.gov
 - Complaint information: <https://calcivilrights.ca.gov/complaintprocess/>
 - General information: (800) 884-1684 (voice), (800) 700-2320 (TTY), or California's Relay Service at 711
 - Email: contact.center@calcivilrights.ca.gov
- U.S. Equal Employment Opportunity Commission
 - Website: www.eeoc.gov/employees
 - General information: (800) 669-4000, (800) 669-6820 (TTY), or (844) 234-5122 (ASL Video Phone)
 - Email: info@eeoc.gov

Drug-Free and Alcohol-Free Workplace

To help ensure a safe, healthy, and productive work environment for our employees and others, to protect District property, and to ensure efficient operations, the District has adopted a policy of maintaining a workplace free of drugs and alcohol. This policy applies to all employees and other individuals who perform work for the District.

The unlawful or unauthorized use, abuse, solicitation, theft, possession, transfer, purchase, sale, or distribution of controlled substances (including medical or recreational marijuana), drug paraphernalia, or alcohol by an individual anywhere on District premises, while on District business (whether or not on District premises) or while representing the District, is strictly prohibited. Employees and other individuals who work for the District also are prohibited from reporting to work or working while they are using or under the influence of alcohol or any controlled substances, which may impact the employee's ability to perform their job or otherwise pose safety concerns, except when the use is pursuant to a licensed medical practitioner's instructions and the licensed medical practitioner authorized the employee or individual to report to work. However, this exception does not extend any right to report to work under the influence of lawful recreational or medical marijuana or to use such as a defense to a positive drug test, to the extent the employee is subject to any drug testing requirement, except as permitted by and in accordance with applicable law. Consistent with California law, the District does not prohibit off-duty cannabis use while away from the workplace.

The District reserves the right to require employees to undergo drug and alcohol screening when there is reasonable suspicion that the employee has violated this policy. Consistent with California law, drug testing panels that include cannabis, THC, or marijuana will only test for actual impairment at the time the test is administered and the specimen is collected. It will not test for the presence of non-psychoactive metabolites in the blood, urine, or hair.

Violation of this policy will result in disciplinary action, up to and including termination of employment.

The District maintains a policy of non-discrimination and will endeavor to make reasonable accommodations to assist individuals recovering from substance and alcohol dependencies, and those who have a medical history which reflects treatment for substance abuse conditions. However, employees may not request accommodation to avoid discipline for a policy violation. Employees are encouraged to seek assistance before their substance abuse or alcohol misuse renders them unable to perform the essential functions of their jobs or jeopardizes the health and safety of any District employee, including themselves.

Workplace Violence Prevention

The District is strongly committed to providing a safe workplace. Threats, threatening language or any other acts of aggression or violence made toward or by any District employee will not be tolerated. Moreover, all potentially dangerous situations, including threats by co-workers, should be reported immediately to any member of management with whom the employee feels comfortable, and consistent with the requirements in

District's Workplace Violence Prevention Policy. That policy can be found at **Appendix B**.

Lactation Accommodations

The District supports the legal rights and necessity of employees who choose to express milk in the workplace. This policy establishes guidelines for promoting a breastfeeding-friendly work environment and supporting lactating employees for as long as they desire to express breast milk.

In accordance with applicable local, state, and federal law, the District will provide a reasonable amount of break time for employees who wish to express breast milk for their infant child each time the employee has a need to express milk. If possible, the break time must run concurrently with rest and meal periods already provided. If break time cannot run concurrently with rest and meal periods, it will be unpaid, to the extent permitted by applicable law.

The District will provide breastfeeding employees with space, other than a restroom, in close proximity to their work area, which is shielded from view and free from intrusion from co-workers and the public. The room or location may include the place where the employee normally works if it otherwise meets the requirements of the lactation space.

Employees who need a lactation accommodation should submit a request for possible accommodation to Human Resources. Upon receiving an accommodation request, the District will respond to the employee within five (5) business days. The District and the employees shall engage in an interactive process to determine the appropriate accommodation.

The District may not be able to provide accommodation if doing so would impose an undue hardship by causing significant difficulty or expense when considered in relation to the size, financial resources, nature, or structure of the business. If the District is unable to provide accommodation because doing so would impose an undue hardship, the District will provide the employee with a written response that identifies the basis for denying the request for accommodation.

California law expressly prohibits discrimination or retaliation against lactating employees for exercising their rights. This includes those who request time to express breast milk at work and/or who lodge a complaint related to the right to lactation accommodations.

Employees have the right to file a complaint with the Labor Commissioner for any violation of the rights underlying this policy.

Section II: Operational Policies

Categories of Employment

For purposes of this handbook, all District employees fall within one of the categories below.

- **Regular Full-Time Employees** – These employees are hired for regular, continuous service and regularly work 32 hours or more per week.
- **Regular Part-Time Employees** – These employees are hired for regular, continuous service and regularly work fewer than 30 hours per week.
- **Extra Help, Temporary, & Seasonal Employees** – Employees who were hired for a specific short-term project, per diem or temporary basis. These employees may work variable hours or be regularly scheduled to work up to 40 hours per week. Extra employees generally are not eligible for District benefits but are eligible to receive statutory benefits when required by law.

In addition to the above categories, employees are categorized as either "exempt" or "non-exempt" for purposes of applicable wage and hour laws. Employees classified as exempt do not receive overtime pay; they generally receive the same weekly salary regardless of hours worked. Such salary may be paid less frequently than weekly. The employee will be informed of these classifications upon hire and informed of any subsequent changes to the classifications.

The District has two categories of regular, non-exempt employees (RNE), which may impact benefit eligibility as noted elsewhere in this handbook:

- RNE: General Manager, Early Education Director, K-8 Childcare Director, Aquatic Supervisor
- RNE I: Aquatic Coordinator, Administration Coordinator, Early Education Center (EEC) Coordinator, Afterschool (ASP) Coordinator, Administrative Assistant II, Bookkeeper, Recreation Coordinator, and Maintenance Manager
- RNE II: EEC teachers, Head and In Crowd Teacher, including full-time Teachers and Floating Teachers.
- RNE III: Part-time Seasonal Employees, Lifeguards, Swim Instructors, Building Assistants, Recreation Leaders, EEC substitute Teachers.

Probationary Period

All employees are hired on a probationary basis for ninety (90) days. During this period, the District and employees have an opportunity to determine whether further

employment is appropriate. During this period, employees will receive frequent performance feedback. This period does not alter the at-will status of employment.

Working Hours, Workweek, and Schedule

The District is normally open for business from 8:00 am to 5:00 pm, Monday through Friday. For purposes of computing overtime, the District's work week begins on Wednesday at 12:00 a.m. and ends on Tuesday at 11:59 p.m.

Employees will be assigned a work schedule and will be expected to begin and end work according to the schedule. To accommodate the needs of the organization, at times the District may need to change individual work schedules on either a short-term or long-term basis.

Meal and Rest Breaks

All regular, full-time non-exempt employees are required to take periods of rest during the workday consisting of a 10-minute rest period in the morning, another 10-minute rest period in the afternoon, and a 30-minute to one-hour meal period. Rest periods, or "breaks," should occur as near as possible to the middle of the work period. These breaks are provided to enable employees to take care of their personal needs and may not be extended, added onto meal breaks, or used to compensate for late arrivals or early departures. Please keep in mind that when employees are not on a break, they are expected to devote their full efforts to their duties.

Normally, employees are relieved of all active responsibilities and restrictions during meal periods and are not compensated for that time. Employees are responsible for making sure they take their breaks and meal periods.

Employees may take on-duty meal periods in certain circumstances. An on-duty meal period should be taken only with approval of an employee's supervisor, and only when the nature of the work prevents an employee from being relieved of all duty. On-duty meal periods will be considered time worked. It is otherwise a violation of District policy for non-exempt employees to work through their meal period.

Timekeeping Procedures

Employees must record their actual time worked for payroll and benefit purposes. Non-exempt employees must record the time work begins and ends, as well as the beginning and ending time of any departure from work for any non-work-related reason, on forms as prescribed by management.

Altering, falsifying, or tampering with time records is prohibited and subjects the employee to discipline, up to and including termination of employment.

Exempt employees are required to record their daily work attendance and report full days of absence from work for reasons such as leaves of absence, sick leave, or personal business.

Non-exempt employees may not start work until their scheduled starting time without notifying their supervisor.

It is the employee's responsibility to sign time records to certify the accuracy of all time recorded. Any errors in the time record should be reported immediately to a supervisor, who will attempt to correct legitimate errors.

Overtime

From time to time, the workload may require District employees to work overtime. The District will make an effort to evenly distribute overtime based on operational needs among the employees with the skills, knowledge, and ability for the work that needs to be accomplished. When possible, advance notification of these mandatory assignments will be provided. While such situations are difficult for the District and its employees, such requirements will be made only when based on operational necessity. Employees who refuse to work such overtime shall be subject to corrective action, up to and including termination of employment, depending upon the circumstances. All overtime work must be pre-approved by the immediate supervisor. Working unauthorized overtime is strictly prohibited.

Only actual hours worked in a workweek will be counted as hours worked for the purpose of calculating overtime. Sick leave, vacation, holidays, or other paid time off is not considered hours worked for purposes of overtime calculations. Overtime is defined as hours worked in excess of 40 hours in a workweek.

Only non-exempt employees are eligible for overtime. Such employees will be paid at the rate of 1½ times their regular rate of pay for all hours worked in excess of 40 hours per workweek.

Make-Up Time

Though make-up time is not required by law, the District may allow non-exempt employees who request time off from work to make up the time during the same workweek under the following conditions:

- The request must be made in writing.
- The make-up time must be made up in the same work week.
- The immediate supervisor must approve the make-up time prior to the employee taking the time off; and
- The employee cannot work more than 11 hours in any one workday for purposes of making up time.

Make-up time will not be approved for regular or routine occurrences. Requests for make-up time by non-exempt employees will be considered for approval based on the legitimate operational needs of the District at the time the request is submitted.

If the time is taken off and the employee is unable to work on the scheduled make-up time for any reason, the hours missed will be unpaid or the appropriate leave will be used, if available. Make-up time worked in advance of the time planned to be taken off must be taken, even if the need no longer exists.

An employee's use of make-up time is completely voluntary.

Payment of Salary

Employees will be paid bi-weekly for all the time worked during the past pay period.

Payroll stubs itemize deductions made from gross earnings. By law, the District is required to make deductions for Social Security, federal income tax, and any other appropriate taxes. These required deductions also may include mandatory pension contributions or court-ordered garnishments. Payroll stubs also will differentiate between regular pay received and overtime pay received.

If there is an error in any employee's pay, the employee should bring the matter to the attention of Human Resources immediately so the District can resolve the matter quickly and amicably.

Paychecks will be given only to the employee, unless the employee requests that they be mailed or authorizes in writing that another person may accept the check.

In addition, the District offers direct deposits of wages to any bank, savings and loan, credit union, or any other financial institution that is a member of the Federal Reserve System. Authorization forms are available from Human Resources.

Each payday, an electronic pay statement will be provided to employees stating all payroll deductions, information, and the net deposit made.

Salary Advances

The District does not permit advances on paychecks or against accrued paid time off.

Performance Reviews

Each employee will receive periodic performance appraisals conducted by their supervisor. The first performance appraisal will generally take place on or before the first 90 days of employment for all employees. Subsequent performance appraisals will be conducted at least annually. The frequency of performance appraisals may vary depending upon a variety of factors, including, but not limited to length of service, job performance, past performance, changes in job duties, or recurring performance problems. A positive performance evaluation does not guarantee an increase in salary, a promotion or continued employment. Compensation increases and the terms and conditions of employment, including job assignments, transfers, promotions, and demotions, are determined by and at the discretion of management.

In addition to these formal performance evaluations, the District encourages employees and supervisors to discuss job performance on a frequent and ongoing basis.

Open Door Policy

All employees have the opportunity to express ideas and opinions to management. The District believes that open communication is essential to a successful work

environment, as well as to the District's success. All employees may express ideas and opinions directly to District management. Employees who would like to bring an idea or suggestion to the District's attention, or who wish to discuss an issue not covered by a separate reporting procedure, are always welcome to send an email or make a call to Human Resources.

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Section III: Employment Benefits

General Information & Eligibility

The next few pages contain a brief outline of the benefits programs the District provides employees and their families. The information presented merely provides general information about certain aspects of the applicable plans. The details of those plans are spelled out in the official plan documents, which are available for review upon request from Human Resources. Additionally, the provisions of the plans, including eligibility and benefits provisions, are summarized in the summary plan descriptions ("SPDs") for the plans (which may be revised from time to time). In the determination of benefits and all other matters under each plan, the terms of the official plan documents shall govern the language of any descriptions of the plans, including the SPDs and this handbook.

Further, the District and the plan administrator retain full discretionary authority to interpret the terms of the plans, as well as full discretionary authority with regard to administrative matters arising in connection with the plans and all issues concerning benefit terms, eligibility, and entitlement.

While the District intends to maintain these employee benefits, it reserves the absolute right to modify, amend or terminate these benefits at any time and for any reason.

If employees have any questions regarding benefits, they should contact Human Resources.

Health, Dental, and Vision Insurance

Regular full-time employees and their eligible spouses, domestic partners, and dependents may participate in the District's insurance programs.

For regular, full-time employees, District provides [describe benefit – i.e., pays % of premium, contributes flat amount towards premium, etc.].

Upon becoming eligible to participate in these plans, employees will receive SPDs describing the benefits in greater detail. Please refer to the SPDs for detailed plan information.

Part-time and Temporary, Seasonal, and Extra Help employees are not entitled to health, dental, and vision benefits.

Retirement Savings Plan

Eligible employees are able to participate in the District's SIMPLE IRA retirement plan. Part-time employees will be eligible to enroll at the beginning of the calendar year after they have earned \$5,000, and they are expected to earn at least \$5,000 in that next calendar year. The District may offer a matching contribution at its sole discretion.

Eligible employees are able to participate in the District's 457 retirement plan. Part-time employees will be eligible to enroll at the beginning of the calendar year. The District does offer a \$520 (\$20/biweekly) district contribution to employees who enroll. Employees who enroll in the 457 Retirement plan are eligible up to the IRS maximum at a 1% District matching contribution at its sole discretion.

Employee Discounts

Regular full-time and regular part-time employees are eligible to receive the following employee discounts for District programs and services:

- **Classes and Programs:** Employees may receive 20% off the resident rate for group classes. The discount does not apply to any private or semi-private swimming lessons.
- **Facility Rental:** Employees may receive a 20% discount off the resident rate for rental of the MPR, Gym, or Social Room. The pool may be rented at 20% off the non-member, resident rate. The deposit may or may not be waived depending on the number of attendants and the type of event. Additional insurance will be required for all rentals. All staff rentals must be scheduled with the Recreation Supervisor, or Aquatics Supervisor of pool rental, and are subject to all usual rental requirements.
- **Pool:** Part-time employees may use the pool during regular business hours free of charge. Part-time employees may bring up to five guests and may pay the resident guest fee of \$5 per person. Full-time employees are given pool memberships of up to five members. No employees may use the pool after business hours.
- **Special Events:** Employees and their immediate family members (5 max) are not charged for attendance at seasonal special events.
- **Early Education Center Childcare:** Full-time employees may receive a 20% discount off the resident rates and follow the priority listing below. The sibling of an employee's enrolled child will also receive a 20% discount off the resident rate, and their priority rating will be third (Full-time HRD Employee Children). To maintain priority for Highlands' residents, there can be a maximum of four children of employees in the program or 10% of the total enrollment, whichever is greater.

Enrollment Priority:

1. Re-enrollment: currently enrolled EEC children
2. New enrollment for full-time (M-F) spaces
 - a. Siblings of EEC children who will be currently enrolled in EEC for the August start date.
 - b. Resident families (ASP enrollment is a tiebreaker if all other

factors are equal).

- c. Full time HRD Employee children (Given 20% discount off resident rate).
- d. Non-Resident Families enrolled in the ASP program.
- e. Non-Resident families.

3. The same priority process will be used to fill available spots for MWF & TTH availability if necessary.

Longevity Bonus

Regular full-time exempt employees are eligible for a longevity bonus as follows:

Years of Service	Bonus
Years 8-10	1% of salary per year longevity adjustment, payable over 26 pay periods
Years 11-14	2% of salary per year longevity adjustment, payable over 26 pay periods
Year 15+	3% of salary per year longevity adjustment, payable over 26 pay periods
Vacation buys-out	Vacation Buyout 11+: Employees may choose to receive one (1) additional week's pay in lieu of 5 days of vacation per year.

This bonus is subject to the following terms:

- Years of service are calculated from the initial date of regular, full-time employment.
- Adjustment begins at the fiscal year following the employee's anniversary date.
- The adjustment is calculated based on the currently applicable base salary, not including any prior longevity adjustments.
- Adjustment will result in higher IRA contributions.
- Adjustment is taxable.
- Adjustment may result in total compensation which exceeds the salary range.

Holidays

Regular full-time and regular part-time, non-seasonal employees are eligible for

holiday pay from their date of hire. Holiday pay will be prorated for regular, part-time employees based on their proportion of hours to full-time.

The District observes the following paid holidays:

New Year's Day Martin Luther King (MLK) Day, President's Day, Memorial Day, July 4th, Labor Day, Veteran's Day Thanksgiving, Thanksgiving (Black Friday), Christmas Eve Day, Christmas Day.

Employees are granted (2) additional floating Holidays*.

Approved Annual Winter Break Closure

December 26** December 27** December 28** December 29** December 30** Board of Directors Holiday and Winter Break Closure Schedule - Approved - December 24-January 1.

Employees will also receive one floating holiday for their birthday*, to be used within 90 days of their birthday. If it is not used within 90 days, it is forfeited and shall not be paid out in the event of separation of employment.

Holidays falling on Saturday will be observed on the preceding Friday, except where that Friday was also an observed holiday. In the event that holidays fall on back-to-back days it will be left to the discretion of Human Resources as to the actual days off. Holidays falling on a Sunday will be observed on the following Monday.

Regular full-time and regular part-time employees who are required to work on a holiday shall be paid for all hours worked at their regular rate of pay. In addition, they will receive a floating paid holiday to be used within 30 days of the holiday that they worked.

In order to be eligible for holiday pay, the employee must be in paid status the day before and the day after the holiday unless the employee is on authorized leave. Holidays falling within an employee's authorized leave period shall not be charged to their leave accrual.

Vacation

The District appreciates how hard employees work and recognizes the importance of providing time for rest and relaxation. The District fully encourages employees to get this rest by taking vacation time.

The District bases annual vacation leave on the length of continuous service, measured from the employee's anniversary date. Regular, full-time employees accrue paid vacation time as follows:

Regular Full-Time, Exempt Employees		
Service Time	Annual Vacation Leave	Accrual Rate per Pay Period
Less than 2 months	0 days	0
2 months – < 5 years	10 days	3.08

5 years - <10 years	15 days	4.62
10 years	20 days	6.15
11 years	21 days	6.46
12 years	22 days	6.76
13 years	23 days	7.07
14 years	24 days	7.38
15 years or more	25 days	7.69

Regular Full-Time, Non-Exempt Employees – I (RNE I)		
Service Time	Annual Vacation Leave	Accrual Rate per Pay Period
Less than 2 months	0 days	0
2 months – < 1 year	5 days	1.53
2 years - < 5 years	10 days	3.08
5 years - <10 years	15 days	4.62
10 years	20 days	6.15
11 years	21 days	6.46
12 years	22 days	6.76
13 years	23 days	7.07
14 years	24 days	7.38
15 years or more	25 days	7.69

Regular Full-Time, Non-Exempt Employees – II (RNE II)		
Service Time	Annual Vacation Leave	Accrual Rate per Pay Period
Less than 2 months	0 days	0
2 months – < 1 year	5 days	1.53
1 year - < 3 years	6 days	1.85
3 years - < 5 years	10 days	3.08
6 years or more	15 days	4.62

Vacation is accrued on a pro-rata basis throughout the year, per pay period.

The maximum vacation entitlement for part-time employees is pro-rated based on hours worked.

Eligible employees accrue vacation up to a cap of two times their maximum yearly accrual. At that point, accrual stops until their banked vacation is used. For example, if the maximum vacation accrual for a year is 10 days, an eligible employee will stop accruing vacation once 20 vacation days have been banked.

Regular exempt and RNE-I employees with 11 years or more of service are eligible to participate in a vacation buy-back program, whereby they may cash out up to 5

vacation days per year.

Every effort will be made to grant employees' vacation preference, consistent with the operating schedule. However, if too many people request the same period of time off, the District reserves the right to choose who may take vacation during that period. Employees with the longest length of service generally will be given preference. Vacation requests must be submitted to managers at least two weeks in advance of requested vacation dates. For non-exempt employees, vacation may be used in intervals as small as .25 hours (15 mins), or up to two hours increments. For exempt employees, vacation may be used in full or half days increments.

Accrued, unused vacation is paid out upon separation of employment.

Sick Leave

The District provides paid sick leave to all employees who have worked 30 or more days for the District within a year.

Accrual

Regular, full-time employees accrue 12 sick days per year. Accrued, unused time will carry over each calendar year **[option 1] up to a maximum of [set max] [or] [option 2] without a maximum.** Unused sick time is not paid out upon separation of employment.

All other employees (part-time, seasonal, temporary, or extra-help) accrue one hour of sick time for every 30 hours worked up to a maximum accrual of 40 hours or five days, whichever is greater, per calendar year. Accrued, unused time under this policy will carry over each year up to a maximum accrual of 80 hours or ten days, whichever is greater. Unused sick time is not paid out upon separation of employment.

Usage

Upon successfully completing 90 days of employment, eligible employees may begin to use paid sick time under this policy. Part-time, seasonal, temporary, or extra help employees may use a maximum of 40 hours, or five days, whichever is greater, per calendar year. The minimum amount of sick time that may be used on any occasion is up to two hours.

Sick leave may be taken for the following reasons:

- The diagnosis, care, or treatment of an existing health condition of, or preventive care for, an employee or an employee's family member.
- To attend legal proceedings, or to obtain medical treatment, counseling or other victims' services for domestic violence, sexual assault, or stalking; or
- Any other purpose required by law (e.g., bereavement leave, reproductive loss leave, qualifying acts of violence, etc.).

For purposes of this policy, a "family member" is a child (a biological, adopted, or foster child, stepchild, legal ward, or a child to whom the employee stand in loco parentis), a parent (a biological, adoptive or foster parent, stepparent, or legal guardian of an employee or the employee's spouse or registered domestic partner, or a person who

stood in loco parentis when the employee was minor child), a spouse or registered domestic partner, a grandparent, grandchild, and sibling. It also includes a “designated person,” which, for purposes of this policy, means a person related by blood or whose association with the employee is the equivalent of a family relationship. An employee can designate one person per 12-month period, measured from the time the employee first designates a person.

Unless the employee advises the employee's supervisor otherwise, the District will assume employees want to use available paid sick leave for absences for reasons set forth above and employees will be paid for such absences to the extent they have paid sick leave available.

Employees will be notified of their available paid sick leave on each itemized wage statement.

Notice of sick leave use shall be given to the employee's supervisor, orally or in writing. If the need for paid sick leave is foreseeable, the employee must provide reasonable advance notification. If the need for paid sick leave is unforeseeable, the employee must provide notice of the need for the leave as soon as practicable.

Section IV: Leaves of Absence

Family and Medical Leave

1. Purpose / Objective

The Family and Medical Leave Act (FMLA) and California Family Rights Act (CFRA) provides eligible employees with the opportunity to take unpaid, job-protected leave for certain specified reasons. The maximum amount of leave employees may use under this policy is 12 weeks of CFRA leave in a 12-month period and 26 weeks of FMLA leave (where military caregiver leave applies) in a 12-month period, some or all of which may run concurrently. The District uses a rolling method to determine a calendar year as its 12-month period.

2. Eligibility

To be eligible for leave under this policy, employees must:

- Have worked at least 12 months for the District in the preceding 7 years (exceptions apply to the seven-year requirement).
- Have worked at least 1,250 hours for the District over the 12 months preceding the date the leave would commence.
- FMLA only: Currently work at a location where there are at least 50 employees within 75 miles.

All periods of absence from work due to or necessitated by service in the uniformed services are counted as hours worked in determining eligibility.

3. Conditions Triggering Leave

The FMLA and CFRA have differing definitions of family members, and only the FMLA allows employees to take up to 26 weeks of leave to provide care for an injured military family member. Because of this, FMLA and CFRA may not always run concurrently, and there may be instances where leave is covered under one or both of the laws. Leave may be taken for anyone, or for a combination of, the following reasons:

1. Disability due to pregnancy, childbirth, or related medical condition (counts only toward FMLA leave and Pregnancy Disability Leave (PDL) leave entitlements).
2. Bonding and/or caring for a newborn child (counts toward FMLA and CFRA leave entitlements).
3. For placement with the employee of a child for adoption or foster care and to care for the newly placed child (counts toward FMLA and CFRA leave entitlements).
4. To care for the employee's spouse, child, or parent with a **serious health condition** (counts toward FMLA and CFRA leave entitlements).
5. To care for the employee's registered domestic partner, parent-in-law,

grandparent, grandchild, sibling, or designated person with a serious health condition (counts towards CFRA entitlements only, except when grandparent, grandchild, or sibling meets FMLA definition of parent or child).

6. For the employee's own **serious health condition** (excluding pregnancy) that makes the employee unable to perform one or more of the essential functions of their job (counts toward FMLA and CFRA leave entitlements); and/or
7. Because of any **qualifying exigency** arising out of the fact that the employee's spouse, registered domestic partner, son, daughter, or parent is a military member on covered active duty status (or has been notified of an impending call or order to covered active duty status) in the Reserve component of the Armed Forces for deployment to a foreign country in support of a contingency operation or Regular Armed Forces for deployment to a foreign country (counts toward FMLA/CFRA leave entitlements, except that leave taken for a registered domestic partner counts towards CFRA leave entitlement only).

Leave to care for child after birth or placement for adoption or foster care must be taken within one (1) year of the child's birth or placement.

Under the **FMLA**, a **serious health condition** is an illness, injury, impairment, or physical or mental condition that involves a period of incapacity or treatment connected with inpatient care (e.g., an overnight stay) in a medical care facility, hospice, or residential health care facility; or continuing treatment by a health care provider for a condition that either prevents the employee from performing the functions of their job or prevents the qualified family member from participating in school or other daily activities.

Under the **CFRA**, a **serious health condition** is an illness, injury, impairment, or physical or mental condition that involves either inpatient care in a hospital, hospice, or residential health care facility, any subsequent treatment in connection with such inpatient care or any period of incapacity, or continuing treatment by a health care provider. The CFRA defines "inpatient care" broadly and includes a stay in a hospital, hospice, or residential health care facility, any subsequent treatment in connection with inpatient care, or any period of incapacity. A person will be considered an "inpatient" when they are formally admitted to a health care facility with the expectation that they will remain at least overnight and occupy a bed, even if the person is ultimately discharged or transferred to another facility and does not actually remain overnight. The CFRA defines "incapacity" as the inability to work, attend school, or perform other regular daily activities due to a serious health condition, its treatment, or the recovery that it requires.

Under the CFRA, a "designated person" means any individual related by blood or whose relationship with the employee is the equivalent of a family relationship. The designated person may be identified by the employee at the time the employee requests the leave. The District may limit an employee to one designated person every 12-month period for family care and medical leave.

Under the FMLA and CFRA, subject to certain conditions, the continuing treatment requirement may be met by a period of incapacity of more than three (3) consecutive calendar days combined with at least two (2) visits to a health care provider or one (1)

visit and a regimen of continuing treatment or incapacity due to pregnancy (FMLA only) or incapacity due to a chronic condition. Other conditions may meet the definition of continuing treatment.

Qualifying exigencies may include attending certain military events, arranging for alternative childcare, addressing certain financial and legal arrangements, attending certain counseling sessions, caring for the parents of the military member on covered active duty, and attending post-deployment reintegration briefings.

A leave of absence in connection with a workers' compensation injury/illness or for which the employee receives disability or State of California Paid Family Leave benefits shall run concurrently with FMLA/CFRA leave.

4. Additional Military Family Leave Entitlement (FMLA Only)

In addition to the basic FMLA/CFRA leave entitlement described above, an eligible employee who is the spouse, son, daughter, parent, or next of kin of a covered servicemember is entitled to take up to 26 weeks of leave during a 12-month period to care for the servicemember with a serious injury or illness. Leave to care for a servicemember is available during a single 12-month period and, when combined with other FMLA-qualifying leave, may not exceed 26 weeks during the single 12-month period. The single 12-month period begins on the first day an eligible employee takes leave to care of the injured servicemember.

A "covered servicemember" is a current member of the Armed Forces, including a member of the National Guard or Reserves, who is undergoing medical treatment, recuperation, or therapy, is otherwise in outpatient status, or is on the temporary retired list for a serious injury or illness. These individuals are referred to in this policy as "current members of the Armed Forces." Covered servicemembers also include a veteran who is discharged or released from military service under conditions other than dishonorable at any time during the five-year period prior to the first date the eligible employee takes FMLA leave to care for the covered veteran and who is undergoing medical treatment, recuperation, or therapy for a serious injury or illness. These individuals are referred to in this policy as "covered veterans."

The FMLA definition of a serious illness or injury for current Armed Forces members and covered Veterans are distinct from the definition of "serious health condition" applicable to leave to care for a family member or the employee's own illness or injury.

5. Intermittent or Reduced-Schedule Leave

Eligible employees may take FMLA/CFRA leave in a single block of time, intermittently (in separate blocks of time), or by reducing the normal work schedule when medically necessary for the serious health condition of the employee or immediate family member. Intermittent leave to bond with a new child must be taken in two-week increments, with a shorter duration. Intermittent leave may also be taken for any qualifying exigency.

Employees who require intermittent or reduced-schedule leave must try to schedule their leave so that it will not unduly disrupt the District's operations. Intermittent leave is permitted in intervals of at least one hour.

6. Interaction with Paid Leave

Depending on the purpose of the leave request, employees may choose (or the District may require employees) to use accrued paid leave (such as sick leave or vacation) concurrently with some or all of the FMLA/CFRA leave. To use paid leave concurrently with FMLA/CFRA leave, eligible employees must comply with the District's normal procedures for the applicable paid-leave policy (e.g., call-in procedures, advance notice).

Employee paid-leave accruals (vacation and sick leave) will continue while paid leave is used during periods of FMLA/CFRA absence and in accordance with those individual policies.

Employee paid-leave accruals will not continue during unpaid periods of FMLA/CFRA absence or when only disability payments are being received.

7. Maintenance of Health Benefits

If employees and/or their families participate in the District's group health plan, the District will maintain coverage during FMLA/CFRA leave on the same terms as if employees had continued to work. If applicable, employees must make arrangements to pay their share of health plan premiums while on unpaid leave. In some instances, District may recover premiums it paid to maintain health coverage or other benefits for employees and/or their families. Use of FMLA/CFRA leave will not result in the loss of any employment benefit that accrued prior to the start of leave under this policy. Employees should consult the applicable plan document for information regarding eligibility, coverage, and benefits.

8. Procedures

When seeking leave under this policy, employees must provide the following to Human Resources:

- Thirty days' notice of the need to take FMLA/CFRA leave if the need for leave is foreseeable or notice as soon as practicable in the case of unforeseeable leave and in compliance with the District's normal call-in procedures, absent unusual circumstances.
- Medical certification supporting the need for leave due to a serious health condition affecting the requesting employee or an immediate family member within 15 calendar days of the District's request for the certification (additional time may be permitted in some circumstances). Failure to do so may result in delay of the commencement of leave or denial of a leave request. Second or third medical opinions may also be required when allowed.
- Periodic reports as deemed appropriate during the leave regarding the employee's status and intent to return to work.
- A return-to-work release before returning to work if the leave was due to the employee's serious health condition.

9. Employer Responsibilities

To the extent required by law, the District will inform employees whether they are eligible for leave under FMLA/CFRA. Should employees be eligible for FMLA/CFRA leave, the District will provide them with a notice that specifies any additional information required, as well as their rights and responsibilities. The District will also inform employees if leave will be designated as FMLA/CFRA-protected and, to the extent possible, note the amount of leave counted against employees' leave entitlement. If employees are not eligible for FMLA/CFRA leave, the District will provide a reason for the ineligibility.

10. Job Restoration

Upon returning from FMLA/CFRA leave, employees will typically be restored to their original position or to an equivalent position with equivalent pay, benefits and other employment terms and conditions.

11. Failure to Return After FMLA/CFRA Leave

If an employee fails to return to work as scheduled after FMLA/CFRA leave or if an employee exceeds the maximum FMLA/CFRA entitlement, the employee will be subject to the District's other applicable leave of absence, accommodation, and attendance policies. This may result in termination if the employee has no other District-provided leave available that applies to the continued absence. Likewise, following the conclusion of the FMLA/CFRA leave, the District's obligation to maintain the employee's group health plan benefits ends (subject to any applicable COBRA rights).

Pregnancy Disability Leave

If employees are disabled by pregnancy, childbirth, or related medical conditions, they are eligible to take a pregnancy disability leave (PDL). If affected by pregnancy or a related medical condition, employees also are eligible to transfer to a less strenuous or hazardous position or to less strenuous or hazardous duties, if such a transfer is medically advisable and can be reasonably accommodated. Employees disabled by qualifying conditions may also be entitled to other reasonable accommodations where doing so is medically necessary. In addition, if it is medically advisable for employees to take intermittent leave or work a reduced schedule, the District may require them to transfer temporarily to an alternative position with equivalent pay and benefits that can better accommodate recurring periods of leave. Please see the Reasonable Accommodation for Pregnant Workers Policy for more information about pregnancy-related accommodation.

The PDL is for any period(s) of actual disability caused by pregnancy, childbirth, or related medical condition up to four months per pregnancy. For purposes of this policy, "four months" means time off for the number of days the employee would normally work within the four calendar months (one-third of a year or 17 1/3 weeks), following the commencement date of taking a pregnancy disability leave. For a full-time employee who works 40 hours per week, "four months" means 693 hours of leave entitlement, based on 40 hours per week times 17 1/3 weeks. Employees who work a different number of hours will have their PDL calculated on a pro-rata

basis.

The PDL does not need to be taken in one continuous period of time but can be taken on an intermittent basis.

Time off needed for prenatal or postnatal care, severe morning sickness, gestational diabetes, pregnancy-induced hypertension, pre-eclampsia, doctor-ordered bed rest, postpartum depression, loss or end of pregnancy, and recovery from childbirth or end of pregnancy are all covered by PDL.

Thirty days' advance notice is required if the need for PDL is foreseeable, otherwise as soon as practicable if the need is an emergency or unforeseeable.

Employees are required to obtain a certification from their health care provider of the need for pregnancy disability leave. A medical certification is sufficient if it contains: (1) a statement that the employee needs to take pregnancy disability leave because of disability due to pregnancy, childbirth or a related medical condition; (2) the date on which the employee became disabled because of pregnancy; and (3) the estimated duration of the leave.

As a condition of returning from pregnancy disability leave or transfer, the District requires the employee to obtain a release from a health care provider stating that they are able to resume the original job duties with or without reasonable accommodation.

PDL is unpaid. At the employee's option, the employee can use any accrued vacation time or other accrued paid time off as part of the PDL before taking the remainder of leave on an unpaid basis. The District requires, however, that the employee use any available sick time during the PDL. The substitution of any paid leave will not extend the duration of the PDL. Employees who participate in the District's group health insurance plan will continue to participate in the plan while on PDL under the same terms and conditions as if they were working. Benefit continuation under PDL is separate from benefit continuation for employees who also take birth bonding leave under the FMLA/CFRA. However, FMLA and PDL will run concurrently, not consecutively. Employees should make arrangements for payment of their share of the insurance premiums if they are not using paid leave.

The District encourages employees to contact the California Employment Development Department regarding eligibility for state disability insurance for the unpaid portion of the leave.

If employees do not return to work on the originally scheduled return date, nor request in advance an extension of the agreed upon leave with appropriate medical documentation, they may be deemed to have voluntarily terminated their employment with the District. Failure to notify the District of their ability to return to work when it occurs or continued absence from work because the leave must extend beyond the maximum time allowed, may be deemed a voluntary termination of employment with the District, unless employees are entitled to Family and Medical Leave or entitled to further leave pursuant to applicable law.

Upon return from a covered PDL, the employee, in most instances, will be reinstated to the same position.

Taking a PDL may affect some benefits and the employee's seniority date. The employee may request more information regarding eligibility for PDL and the impact of the leave on seniority and benefits.

Any request for leave after the disability has ended or PDL has expired will be treated as a request for leave under the CFRA, if the employee is eligible for that type of leave. Employees who are not eligible for leave under the CFRA will have a request for additional leave treated as a request for disability accommodation.

Bereavement Leave

Employees who have been employed for at least 30 days may take bereavement leave of up to five days upon the death of a family member. For the purposes of this policy, a family member includes a spouse or a child, parent, sibling, grandparent, grandchild, domestic partner, designated person, or parent-in-law.

Bereavement leave need not be taken all at once but must be completed within three months of the family member's death.

Employees can use any available vacation time, sick days, or other leave credits to cover their bereavement leave. Otherwise, bereavement leave is unpaid. This substitution does not extend the length of the leave.

If requested by the District, employees must provide documentation of the death of the family member within 30 days of the first day's leave. Documentation includes, but is not limited to, a death certificate, a published obituary, or written verification of death, burial, or memorial services from a mortuary, funeral home, burial society, crematorium, religious institution, or governmental agency.

The District will maintain the confidentiality of any employee requesting leave under this policy including documentation provided to the District related to a request for leave. Employees wishing to utilize bereavement leave should contact Human Resources.

Reproductive Loss Leave

The District provides reproductive loss leave to eligible employees. A reproductive loss event is any of the following:

- Miscarriage
- Stillbirth
- Failed adoption
- Failed surrogacy
- Unsuccessful assisted reproduction

To be eligible for reproductive loss leave, an employee must have worked for the District for at least 30 days prior to the start of the leave. An employee can take leave following their own reproductive loss event or that of another person – such as a spouse or domestic partner – if the employee would have been the parent of the child

born or adopted. Employees are not required to submit documentation in support of their leave request.

An eligible employee may take up to five days' leave for each reproductive loss event. Reproductive loss leave does not need to be taken on consecutive days but must be completed within three months of the date of the event. This means employees can choose to take all five days at once or break up the days over a longer period, as long as their leave is completed within three months.

Reproductive loss leave is separate from, and in addition to, other types of leave to which employees are entitled (such as leave under the CFRA or PDL). If an eligible employee is taking leave under any other state or federal leave entitlement, prior to or immediately following the reproductive loss, then the employee shall complete their reproductive loss leave within three months after the end of their other leave.

If an employee experiences more than one reproductive loss event within a 12-month period, reproductive loss leave time is limited to a total of 20 days within a 12-month period.

Employees can use any available vacation time, sick days, or other leave credits to cover their reproductive loss leave. Otherwise, reproductive loss leave is unpaid. This substitution does not extend the length of the leave.

The District will maintain the confidentiality of any employee requesting reproductive loss leave. Employees wishing to utilize reproductive loss leave should contact Human Resources.

Leave for Qualifying Acts of Violence

Any employee who is a victim or whose family member is a victim of a qualifying act of violence may take unpaid leave for up to 12 weeks in any 12-month period for the following reasons:

- To obtain or attempt to obtain any relief for the family member. Relief includes, but is not limited to, a temporary restraining order, restraining order, or other injunctive relief to help ensure the health, safety, or welfare of the family member of the victim.
- To seek, obtain, or assist a family member to seek or obtain medical attention for or to recover from injuries caused by a qualifying act of violence.
- To seek, obtain, or assist a family member to seek or obtain services from a domestic violence shelter, program, rape crisis center, or victim services organization or agency as a result of a qualifying act of violence.
- To seek, obtain, or assist a family member to seek or obtain psychological counseling or mental health services related to an experience of a qualifying act of violence.
- To participate in safety planning or take other actions to increase safety from future qualifying acts of violence.

- To relocate or engage in the process of securing a new residence due to the qualifying act of violence, including, but not limited to, securing temporary or permanent housing or enrolling children in a new school or childcare.
- To provide care to a family member who is recovering from injuries caused by a qualifying act of violence.
- To seek, obtain, or assist a family member to seek or obtain civil or criminal legal services in relation to the qualifying act of violence.
- To prepare for, participate in, or attend any civil, administrative, or criminal legal proceeding related to the qualifying act of violence.
- To seek, obtain, or provide childcare or care to a care-dependent adult if the childcare or care is necessary to ensure the safety of the child or dependent adult as a result of the qualifying act of violence.

If any employee's family member is a victim who is not deceased as a result of crime, and the employee is not a victim, the employee may only take a leave of 10 days under this policy. If the employee's family member is a victim who is not deceased as a result of a crime, and the employee is not a victim, and the employee takes leave to relocate or engage in the process of securing a new residence due to the qualifying act of violence, including, but not limited to, securing temporary or permanent housing or enrolling children in a new school or childcare, the employee may only take leave for five days.

For purposes of this policy, "family member" means a child, parent, grandparent, grandchild, sibling, spouse, domestic partner, or designated person. "Designated person" means any individual related by blood or whose association with the employee is the equivalent of a family relationship. The designated person may be identified by the employee at the time the employee requests the leave. Employees may only designate one person per 12-month period.

For purposes of this policy, "qualifying act of violence" means any of the following, regardless of whether anyone is arrested for, prosecuted for, or convicted of committing any crime:

- Domestic violence.
- Sexual assault.
- Stalking; or
- An act, conduct, or pattern of conduct that includes any of the following:
 - In which an individual causes bodily injury or death to another individual.
 - In which an individual exhibits, draws, brandishes, or uses a firearm, or other dangerous weapon, with respect to another individual; or
 - In which an individual uses or makes a reasonably perceived or actual threat to use, force against another individual to cause physical injury or death.

The District may require proof of the employee's participation in these activities. Whenever possible, employees must provide their supervisor with reasonable notice before taking any time off under this policy.

Employees may substitute any accrued vacation, sick, or other leave credits for the leave under this policy. Leave under this policy does not extend the time allowable under the Family and Medical Leave policy above.

No employees will be subject to discrimination or retaliation because of their status as a victim or whose family member is a victim of a qualifying act of violence. Any employee who is a victim, or whose family member is a victim of a qualifying act of violence may request other workplace accommodation such as a transfer, schedule modification, implementation of safety measures, or referral to victim assistance. The District will engage in a good faith interactive process to determine reasonable accommodation, considering any immediate danger, so long as it does not cause undue hardship on business operations.

Time Off for Crime Victims

Employees who have been victims of serious or violent felonies, as specified under California law, or felonies relating to theft or embezzlement may take time off work to attend judicial proceedings related to the crime. Employees may also take time off if an immediate family member has been a victim of such crimes and the employee needs to attend judicial proceedings related to the crime. "Immediate family member" is defined as a person to whom the employee is legally married under the laws of any state, domestic partner, child, child of a registered domestic partner, stepchild, or person to whom employee stood in loco parentis when the person was a minor, sibling, stepsibling, half-sibling, parent, stepparent, foster parent, or legal guardian.

Employees must give Human Resources a copy of the court notice given to the victim of each scheduled proceeding before taking time off unless advance notice to the District of the need for time off is not feasible. When advance notice is not feasible, the employee must provide the District with documentation evidencing the judicial proceedings, within a reasonable time after the absence. The documentation may be from the court or government agency setting the hearing, the district attorney or prosecuting attorney's office or the victim/witness office that is advocating on behalf of the victim.

Employees may elect to use accrued paid vacation time, paid sick leave time, or other paid time off for the absence. If the employee does not elect to use paid time off, the absence will be unpaid. However, exempt employees will be paid their full salary for any workweek interrupted by the need for time off under this policy.

Jury Duty and Witness Leave

All employees will be allowed time off to serve on a jury when summoned to do so, as required by law. Employees are expected to provide proper notice of a request to perform jury duty and verification of their service.

Employees also are expected to keep management informed of the expected length of jury duty service and to report to work for the major portion of the day if excused by the court. If the required absence presents a serious conflict for management, employees may be asked to try to postpone jury duty.

Regular, full-time exempt employees are eligible for continued compensation during the entire duration of their jury summons. Regular, full-time non-exempt employees (RNE I and RNE II) will receive compensation for up to five days of jury duty. Since the District will continue compensation while an employee serves on jury duty, employees are required to fill out a Government waiver form at the time of service, which will stop jury duty payment, excluding expenses provided by the court. A copy of this form should be submitted to their supervisor at the end of their jury duty service.

All other employees will not receive any compensation from the District for jury duty and may accept compensation from the court.

Employees will be paid their normal wage or salary if required to be a witness or required by a subpoena to appear in court on District business. Full time exempt and regular part time employees will not be paid for their time off if summoned to appear in court as a witness or because of a subpoena for any other reason. Employees may use their vacation leave for this purpose, upon request.

Time Off for Voting

In the event employees do not have sufficient time outside of working hours to vote in a statewide election, employees may take off sufficient working time to vote. This time should be taken at the beginning or end of the regular work schedule, whichever allows the most free time for voting and the least time off from work. Employees will be allowed a maximum of two hours of voting leave on Election Day without loss of pay. Where possible, supervisors should be notified of the need for leave at least two working days prior to the Election Day.

Time Off for School Related Activities

Parents, guardians, or grandparents with custody of schoolchildren who have been suspended are allowed to take unpaid time off to appear at the school pursuant to the school's request. Employees may use accrued leave for purposes of the leave taken under this policy.

Employees may also take unpaid time off up to 40 hours in one calendar year if they are parents (including individuals acting in the capacity of a parent under the law), guardians, stepparents, foster parents or grandparents with custody of a child attending, or of age to attend, a licensed childcare provider or kindergarten through Grade 12. The unpaid leave must be used for the following child-related activities:

1. To find, enroll or reenroll the child in a school or with a licensed childcare provider, or to participate in activities of the school or licensed childcare provider of the child.
2. To address a childcare provider or school emergency, meaning that the child cannot remain in school or with a childcare provider due to one of the following:
 - the school or childcare provider has requested that the child be picked up or has an attendance policy, excluding planned holidays, which prohibits the child from attending or requires the

child to be picked up from the school or childcare provider.

- behavioral or discipline problems.
- closure or unexpected unavailability of the school or childcare provider, excluding planned holidays; or
- a natural disaster, including, but not limited to, fire, earthquake, or flood.

The amount of time off for reason #1 cannot exceed eight hours in any calendar month of the year. Prior to taking leave for reason #1 above, the employee must provide reasonable notice of the planned absence to their supervisor. The employee must give notice to their supervisor when taking leave for reason #2 above.

If more than one parent of a child is employed at the same worksite, leave for the reasons above apply, at any one time, only to the parent who first gives notice, such that another parent may take a planned absence simultaneously as to that same child for the reasons above, but only if the parent obtains approval from their supervisor for the requested time off.

Although the leave is generally unpaid, employees may use accrued leave credits for purposes of the leave taken under this policy.

Time Off for Volunteer Firefighters, Reserve Peace Officers, and Emergency Rescue Personnel

Employees are permitted unpaid time off from work to perform emergency duty as a volunteer firefighter, reserve peace officer, or emergency rescue personnel.

If the employees request time off under the policy, they must notify their direct supervisor immediately after the need for the leave becomes known.

Military Leave

All employees shall be entitled to military leave of absence and compensation as provided by state and federal law. Military leave may be granted for active duty, reserves service, training, or any other purpose allowed by law. To be eligible for military leave, employees must provide management with advance notice of service obligations unless they are prevented from providing such notice by military necessity or it is otherwise impossible or unreasonable to provide such notice. Provided the absence does not exceed applicable statutory limitations, employees will retain reemployment rights and accrue seniority and benefits in accordance with applicable federal and state laws. Employees should ask management for further information about eligibility for Military Leave.

Time Off for Military Spouses

An employee who works, on average, at least 20 hours per week and has a spouse who is a qualified member of the United States Armed Forces, the National Guard or

the Reserves, is eligible to take leave for a period of up to 10 days while their spouse is home during a qualified leave period. When the employee is also eligible for military family member exigency leave, leave under this policy shall also count toward the employee's leave entitlement under the California Family Rights Act (CFRA), where the time off meets the definition of CFRA military exigency leave.

The employee must provide notice to the District of their intent to take military spouse leave within two business days of receiving official notice that the employee's spouse will be on leave. The employee must also submit written documentation to the District certifying that during the requested time off, the employee's spouse will be on leave from deployment during a period of military conflict.

Leave granted under this policy is unpaid. However, employees may substitute accrued vacation time if desired.

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Section V: General Standards of Conduct

Workplace Conduct

The District expects all employees to observe professional behavior while at work. As with all organizations, the District considers certain conduct unacceptable. Because everyone may not have the same idea about proper workplace conduct, it is helpful to adopt and enforce rules all can follow. Unacceptable conduct may subject the offender to disciplinary action, up to and including discharge, in the District's sole discretion. The following are examples of some, but not all, conduct which can be considered unacceptable:

- Obtaining employment on the basis of false or misleading information, falsifying information, or making material omissions in any District documents or records.
- Stealing, removing, or defacing District property or a co-worker's property, and/or disclosure of confidential information.
- Dishonesty of any kind, including asking another employee to lie, withholding the truth from management, or falsifying time sheets or any District documents or files.
- Fighting, threatening, or disrupting the work of others or other violations of District's Workplace Violence Policy.
- Violation of District's Harassment, Discrimination, and Retaliation Prevention Policy or Equal Employment Opportunity Policy.
- Unlawful or unauthorized possession of alcohol or drugs while on duty or on District premises or reporting to work under the influence of alcohol or drugs.
- Failure to follow lawful instructions of a supervisor.
- Failure to perform assigned job duties.
- Unsatisfactory attendance, excessive absenteeism, repeated tardiness, not being ready to work at the start of a workday, stopping work before the end of the workday, leaving work early, beginning meal or rest breaks early, or ending meal or rest breaks late.
- Willful or careless destruction or damage to District assets or to the equipment or possessions of another employee.
- Wasting work materials.
- Performing work of a personal nature during working time.
- Unsatisfactory job performance.
- Engaging in any action, on or off District premises, which reflects unfavorably on the organization and its reputation, including criminal or illegal behavior of

any kind.

- Any other violation of District policy.

Punctuality and Attendance

Employees of the District are expected to be punctual and maintain regular attendance. Tardiness and absenteeism place an additional burden on fellow employees and re-scheduling of work assignments. Good attendance is an essential element in determining satisfactory job performance. An unsatisfactory attendance record of tardiness and absences can result in corrective action, up to and including termination.

An absence is the failure of an employee to be at a designated work area or perform assigned work as required because of a failure to report for work as scheduled, begin or end a rest break or meal period on time, and/or leave prior to the end of a workday as scheduled.

The District does recognize, however, that there are times when absences and tardiness cannot be avoided. In such cases, employees are expected to notify supervisors as early as possible, but no later than the start of the workday. Asking another employee, friend, or relative to give this notice is improper and constitutes grounds for disciplinary action. Employees should call, stating the nature of the absence and its expected duration, every day of absenteeism.

Absence from work for three consecutive workdays without contact from the employee generally will be considered a voluntary resignation of employment with the District.

Use of Communication and Computer Systems

The District's communication and computer systems are intended primarily for business purposes; however, limited personal usage is permitted if it does not hinder performance of job duties or violate any other District policy. This includes voice mail, e-mail, and Internet systems. Users have no legitimate expectation of privacy in regard to their use of District systems.

The District may access the voice mail and e-mail systems and obtain the communications within the systems, including past voice mail and e-mail messages, without notice to users of the system, in the ordinary course of business when the District deems it appropriate to do so. The reasons for which the District may obtain such access include but are not limited to maintaining the system; preventing or investigating allegations of system abuse or misuse; assuring compliance with software copyright laws; complying with legal and regulatory requests for information; and ensuring that District operations continue appropriately during the employee's absence.

Further, the District may review Internet usage to ensure that such use with District property, or communications sent via the Internet with District property, are appropriate. The reasons for which the District may review employees' use of the Internet with District property include but are not limited to maintaining the system;

preventing or investigating allegations of system abuse or misuse; assuring compliance with software copyright laws; complying with legal and regulatory requests for information; and ensuring that District operations continue appropriately during the employee's absence.

The District may store electronic communications for a period of time after the communication is created. From time to time, copies of communications may be deleted.

The District's policies prohibiting harassment, in their entirety, apply to the use of the District's communication and computer systems. No one may use any communication or computer system in a manner that may be construed by others as harassing or offensive based on race, national origin, sex, sexual orientation, age, disability, religious beliefs, or any other characteristic protected by federal, state, or local law.

Further, since the District's communication and computer systems are intended for business use, all employees, upon request, must inform management of any private access codes or passwords.

Employees should also be aware that digital or electronic communications, files, records, email, and other digital records that are sent, received, created, and/or retained in the conduct of District business may be subject to disclosure via the California Public Records Act, or as evidence in an administrative or judicial matter. This includes records maintained on District's system and any mobile or portable device on which District business is conducted or transmitted.

Unauthorized duplication of copyrighted computer software violates the law and is strictly prohibited.

No employee may access, or attempt to obtain access to, another employee's computer systems without appropriate authorization.

Violators of this policy may be subject to disciplinary action, up to and including termination.

Hiring Friends and Relatives

A familial relationship among employees can create an actual or at least a potential conflict of interest in the employment setting, especially where one relative supervises another relative. To avoid this problem, the District may refuse to hire or place a relative in a position where the potential for favoritism or conflict exists.

In other cases, such as personal relationships where a conflict or the potential for conflict arises, even if there is no supervisory relationship involved, the parties may be separated by reassignment or discharged from employment, at the discretion of the District. Accordingly, all parties to any type of intimate personal relationship must inform management.

If two employees marry, become related, or enter into an intimate relationship, they may not remain in a reporting relationship or in positions where one individual may affect the compensation or other terms or conditions of employment of the other individual. The District generally will attempt to identify other available positions, but if

no alternate position is available, the District retains the right to decide which employee will remain with the District.

For the purposes of this policy, a relative is any person who is related by blood or marriage, or whose relationship with the employee is similar to that of persons who are related by blood or marriage.

Disciplinary Process

The purpose of disciplinary action is to correct deficiencies in employee performance, to seek improvement to meet appropriate standards, and/or to correct for violation of District policies. The disciplinary process outlined in this policy has been established to provide general guidelines for a fair method for disciplining employees.

Note that all employees are employed at-will, and the District reserves the right to impose whatever discipline it chooses, or none at all, in a particular instance. The District will deal with each situation individually and nothing in this handbook should be construed as a promise of specific treatment in a given situation. However, the District will endeavor to utilize progressive discipline but reserves the right in its sole discretion to terminate the employee at any time for any reason.

Discipline may be initiated for various reasons including, but not limited to, improper conduct as defined in the Workplace Conduct policy, violations of District work rules, insubordination, or poor job performance. The severity of the action depends on the nature of the offense and an employee's record.

The normal progressive discipline procedure consists of:

- Counseling and verbal warning: This creates an opportunity for the immediate supervisor to bring attention to the performance, conduct, or attendance issue. The supervisor should discuss with the employee the nature of the problem or the violation of applicable policies and procedures. The supervisor is expected to clearly describe expectations and steps the employee must take to improve their performance or resolve the problem.
- Written warning: A written communication to the employee that a performance, conduct, or attendance issue has been committed. If this is an issue for which the employee has already been counseled, management will outline the consequences for the employee of their continued failure to meet performance or conduct expectations. A copy of this warning is given to the employee, and one copy is filed in the employee's personnel file.
- Performance Improvement Plan: A written document that provides an opportunity for performance improvement through the accomplishment of specific performance-related goals. The Performance Improvement Plan process is used when an employee demonstrates an ongoing pattern of performance that is below standards in one or more areas of essential job duties and may be used in conjunction with the discipline procedure.
- Suspension without pay: Some performance, conduct, or safety incidents are so problematic and harmful that the most effective action may be the temporary

removal of the employee from the workplace. Depending on the seriousness of the infraction, the employee may be suspended without pay in full day increments consistent with the Fair Labor Standards Act (FLSA). Nonexempt/hourly employees may not substitute for or use an accrued paid vacation or sick day in lieu of the unpaid suspension. In compliance with the FLSA, unpaid suspension of salaried/exempt employees is reserved for serious workplace safety or conduct issues.

- Termination: The final step in the disciplinary process is termination from employment. The District may choose to enforce an alternative measure of discipline, such as demotion, in an effort to solve the problem short of dismissing an employee. Although the District endeavors to follow a progressive discipline model, the District reserves the right to combine and skip steps depending on the circumstances of each situation and the nature of the offense. Furthermore, employees may be terminated without prior notice or disciplinary action.

Section VI. Employee Policies and Procedures (Digital)

- A. Workplace Violence Prevention Policy
- B. ADA Policy, Grievance Procedures
- C. District Vehicle Use Policy, Travel, Expense Policy
- D. Worker's Compensation Reporting and Procedures
- E. Change of Position, Promotion, Termination
- F. Training, Onboarding, and Compliance
- G. District Communications & Technology Policy
- H. Personal Property Use
- I. District Property and Use
- J. Change of Position, Promotion, Termination
- K. Separation from Employment
- L. Injury and Illness Prevention Policy
- M. Heat Illness Prevention Policy
- N. Records Retention and Destruction Policy
- O. Credit Card/Cal Card Use Policy
- P. Data and Cyber Security Policy
- Q. Disposal of Surplus Property Policy
- R. Drug-Free Workplace Policy
- S. Emergency Action Plan (EAP) Policy
- T. Child Abuse Prevention and Mandated Reporter Policy

Appendix A

Highlands Recreation District Discrimination, Harassment, and Retaliation Prevention Policy Complaint Form

Complainant Information

Name: Click or tap here to enter text.

Phone Number: Click or tap here to enter text.

Email Address: Click or tap here to enter text.

Immediate Supervisor: Click or tap here to enter text.

Description of Complaint

Please describe the conduct that you believe violates the Discrimination, Harassment and Retaliation Prevention Policy. In your narrative, describe: (1) What happened to you; (2) Why you believe you are experiencing discrimination, harassment, or retaliation, including the reason or evidence you have to support your belief; and (3) When the acts of discrimination, harassment, or retaliation occurred. Attach additional pages if needed. If you require assistance with completing this form as reasonable accommodation, please contact Human Resources.

Click or tap here to enter text.

Persons Alleged to Have Violated the Policy

Name: Click or tap here to enter text.

Name: Click or tap here to enter text.

Name: Click or tap here to enter text.

Persons with Information / Knowledge of the Alleged Incidents

Name: Click or tap here to enter text.

Name: Click or tap here to enter text.

Name: Click or tap here to enter text.

Please submit completed form to Human Resources.

DRAFT

Appendix B

Highlands Recreation District Workplace Violence Prevention Policy

NOTE: California law has some new requirements for workplace violence prevention. More information can be found here: <https://www.dir.ca.gov/dosh/Workplace-Violence/General-Industry.html>

Cal OSHA has provided a template document, available for download here: https://www.dir.ca.gov/dosh/dosh_publications/Model-WPV-Plan-General-Industry.docx

Acknowledgement of receipt and understanding

I acknowledge that I have received the Highlands District Employee Handbook and that I have read, understand, and agree to abide by the policies.

I understand that this Handbook represents only current policies and benefits, and that it does not create a contract of employment. Highlands District Employee Handbook District retains the right to change these policies and benefits, as it deems advisable.

I understand that the information I come into contact with during my employment is proprietary to the District and accordingly, I agree to keep it confidential, which means I will not use it other than in the performance of my duties or disclose it to any person or entity outside the District. I understand that I must comply with all of the provisions of the Handbook to have access to and use District resources. I also understand that if I do not comply with all provisions of the Handbook, my access to District resources may be revoked, and I may be subject to disciplinary action up to and including discharge.

I further understand that I am obligated to familiarize myself with the District's safety, health, and emergency procedures as outlined in this Handbook or in other documents.

Signature Date

Please Print Your Name



MEMORANDUM

Date: July 14, 2026

To: Board of Directors

From: Julia Fior, Recreation Coordinator and Tamsen Burke, General Manager

Re: Recommendation for Facility Use Rental Fee Rates for Aquatics and Non-Aquatics

BACKGROUND

The Rental rates for the Highland Recreation District were approved in 2021. The staff are presenting comparables for consideration of the increase of fees to generate revenue to offset capital improvement costs associated with use of the facilities and its resources.

- FY 23-24 rental income - \$96,247 (before any department expenses)
- FY 24-25 rental income - \$104,231*
- FY 25-26 rental income - \$118,446*
- FY 26-27 rental income (projected)
 - Rental Budget is projected to be \$100,000
 - Pool projected at \$85,100**

*Increase FY 23-24 to FY 25-26 due to the return of Odyssey' school-year rentals.

**Based on new pricing structure for pool parties and rentals

There needs to be a cost recovery mindset when determining pricing for the remaining HRD facilities as facility aging and required improvements are required to meet the demands of users and cost of personnel for special events, pool parties, and pool rentals which can cost from \$190/3 hour up to \$405/3 hour rental/pool party event. The age of the Highlands Recreation District facilities is approaching 70 years. While some of the comparables are from newly constructed or 10–20-year-old facilities, comparables utilized in this recommendation maybe similar in size including equipment, and amenities offered. Newer facilities offer specific amenities al-a-cart add-on pricing or facility has more accommodation to due adjoining spaces.

The initial recommendation was a 3-5% increase, however, since pricing has not changed since 2021, a 3% YOY increase catch-up of 15% increase at a minimum is recommended to cover cost associated with operations including utilities, personnel, equipment and resources. There was a discussion in 2024, discontinuing the current recurring rate raised however, this revenue is a

annual income for groups such as Odyssey, Footsteps, and other recurring Gym rentals, etc.). It is not the recommendation of the staff to discontinue this methodology, as it may impact renter ship.

The general standard with comps is an admin fee associated with the initial booking, as well as change-in-date fee to help cover the administrative costs for adjusting paperwork, calendars, etc.

RECOMMENDATION

The following is the recommendation for the Facility Use Rental Fee Schedule effective FY 2026-2027.

RENTALS

Indoor Facility Rental Fees

	Resident		Non-Resident		Highlands Non-Profits		Commercial NonProfits		Recurring	
Multi-Purpose (717 sqft) Capacity 60	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed
Rental Fee (per hour)	\$105	\$120	\$115	\$145	\$90	\$115	\$100	\$200	\$60	\$75
Deposit (no alcohol)	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300
Deposit (alcohol)	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400
HRD Gymnasium (2016 sqft) Capacity 135	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed
Rental Fee (Weekday) (per hour)	\$115	\$135	\$125	\$155	\$100	\$125	\$110	\$210	\$60	\$85
Rental Fee (Weekend) (per hour)	na	\$165	na	\$175	na	\$150		\$225		\$120
Deposit (no alcohol)	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300	\$300
Deposit (alcohol)	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400	\$400
Playground/Picnic - Capacity NA	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed
Rental Fee (per hour)	\$20	\$40	\$25	\$45	na	\$40				
Deposit	na	\$75	na	\$100	na	\$75				
Tennis Courts	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed
Rental Fee (per court/hour)	15*	20**								
Deposit	\$100	\$100								
*<50% participation from Highland Community Memb										
**>50% participation from non-Highland Community M										
Sports/Court	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed
Rental Fee		\$40		\$45						
Deposit		\$300		\$300						
Parking Lot	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed
Rental Fee		40		70		40		65		
Deposit		\$300		\$300		\$300		\$300		

All Facilities

Processing Fee/Change of Date Fee	\$35	\$35	\$35	\$35	\$35	\$35	\$35	\$35	\$35	\$35
Custodial Fee (Required for Kitchen Use)	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50
Set-up/Tear Down Fee	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$75
Custodial Fee (Required for Kitchen Use)	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50
Technology Access Fee	\$50	\$50	\$50	\$75	\$50	\$50	\$50	\$75	\$50	\$50
Storage Fee	na	\$40	na	\$60	na	\$40	na	\$60	na	\$25
Facility Staffing Fee (Hourly)	\$22	\$22	\$22	\$22	\$22	\$22	\$22	\$22	\$22	\$22

Minimum Time: All spaces require a 2-hour minimum

Pool - Aquatics (5470 sqft)

Capacity 252

	Resident		Non-Resident		Highlands Non-Profits		Commercial NonProfits		Recurring		Staffing Cost Only
	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed	Current	Proposed	Lifeguard Costs/25; AfterHr Supervisor
Individual Lane Rental (non-competing)	\$15	\$30	\$20	\$40	\$15	\$30			na	\$25	\$42
Diving Well (max (15))/hour	\$20	\$45	\$0	\$50	\$20	\$45			na	\$40	\$42
Pool Parties - (3 operating hours, 1-4pm, 40 max)	\$260	\$525	\$285	\$645	\$0	\$500					\$190
Pool Rentals (Hourly, Non-operating Hours)											
Hourly - Max 50/hour - (3 hour minimum)	\$130	\$350	\$180	\$600	\$0	\$300					\$190+Supervisor \$90=\$280
Hourly - Max 100 (3 hour minimum)	\$170	\$600	\$190	\$850	\$0	\$550					\$253++Supervisor \$90=\$345
Hourly - Max 150 (3 hour minimum)	\$0	\$800	\$0	\$1,100		\$750					\$315+Supervisor \$90=\$405

COMPARABLES

Multipurpose Rooms

Comp Location	Pricing - Private	Pricing – Non-Profit	Capacity	Features/Notes
San Carlos – Chestnut room	\$509 R / \$610 NR 3 hour rate	NA	50	Projector Screen, Smart TV, White Board, tables and chairs
City of Belmont – Twin Pines Lodge *comparable in size,	\$174 R / \$249 NR	\$75 R / \$98 NR	125	Staffing Fee, Change Date Fee, Optional Custodial Fee, no children's events
Burlingame – Sequoia Room B	\$307 R / \$367 NR	\$184 - \$221	48 – 96, dependent on set-up	Indoor/Outdoor, Microphone & AV system, tables and chairs
San Bruno – Classroom 1	\$157.60 R / \$197 NR	\$157.60	48	Staffing fee separate

Redwood City CAB – Room 2, 3, 4 RMCC – Room A/B	\$80 R / \$110 NR	\$40	CAB – 30 – 40 RMCC – 40 - 60	Kitchen; \$100 custodial fee; Non Profits receive 2 fee rentals/year
Strawberry Recreation Meeting Rm 2	Private – Resident: \$106/hr Private – Non- Resident: \$123/hr	Non-Profit Local: \$61/hr Commercial: \$146/hr		Peak Hour (Commercial): \$180/hr Non-Peak (M–Th, Sunday– Thursday): \$103/hr

Gymnasium

Cities that we would typically look at comps for (Burlingame, San Carlos, Belmont) comparisons generally utilize local high schools for their Gym space or they have outdoor fields that they rent for recreational sports/larger usage.

Comp Location	Pricing - Private	Pricing – Non-Profit	Capacity	Features/Notes
San Bruno – Community Hall A	\$228 R / \$285 NR	\$228	90	Change of date fee, Cancellation fee, janitorial fee, and staffing fee
South San Francisco – Terrabay Gym	\$190 R / \$206 NR	\$174	90	Tables, chairs, set-up by staff
Redwood City – RMCC Half Gym	Weekday: \$85 R / \$135 NR Weekend: \$135 R / \$185 NR	Weekday: \$85 Weekend: \$135	250	\$100 Custodial Fee
Strawberry Recreation				Gym \$1,500

Picnic Rental

Comp Location	Pricing - Private	Capacity	Features/Notes
San Mateo City	Small: \$73 R / \$93 NR Med: \$96 R / \$116 NR Large: \$240 R / \$260 NR	Small: 30 Med: 40 Large: 100	Alcohol and inflatables allowed, with permits, BBQ at some spaces *insurance is not said to be required
Burlingame	\$132-\$246 R \$179-\$332 NR *dependent on size	25 - 100	BBQ included, inflatables permitted *insurance is not said to be required, but website states renters assume all risks and responsibilities
Belmont	\$139 R \$249 NR	75-275	BBQ included, inflatables permitted *insurance required

Tennis Court

Comp Location	Pricing	Capacity	Features/Notes
San Mateo City	Organization Rental: \$12.50 R / \$12.50 NR Match Reservation: \$9.50 R / \$9.50 NR	NA	NA
Hillsborough	\$17 R / \$17 NR	NA	NA

Burlingame – USTA Tournaments	\$41 R / \$67 NR	NA	NA
Burlingame – For Profit Rental	\$25 R / \$29 NR	NA	NA
Burlingame - Reservations	\$26 R / \$30 NR	NA	NA
Belmont, Tennis Court User Fees	\$25 R / \$35 NR	NA	NA

Aquatics

Pool Parties

Comp Location	Pricing	Guest Count	Length of Party
Strawberry Recreation	\$350 R / \$400 NR	25	2 hours Deposit Pool Parties – \$1,000
Peninsula Community Center (Redwood City)	\$330 – members only	20	2.5 hours
Mountain View	\$324 R / \$430 NR	30	2 hours
Sunnyvale	\$525 R / \$575 NR	60	1.5 hours
El Cerrito	\$240 R / \$300 NR	20	4 hours

Pool Rentals (After Operational Hours)

Comp Location	Pricing	Hourly	Guest Count	Length of Rental
Strawberry Recreation District	\$600 R / \$750 NR \$300 for 3 rd hour	\$300 R / \$375 NR	75 max	2 hours
El Cerrito	\$505 R / \$632 NR	\$253 R / \$316 NR	50 max	2 hours
El Cerrito	\$543 R / \$679 NR	\$272 R / \$340 NR	100 max	2 hours

Highlands Recreation District
FY 2026 – 2027
Preliminary Agency Operating Budget Assumptions and Narrative

General Assumptions

- Develop operating expenses and income with a zero-based budgeting methodology.
- Review and assess prior 24-month trend analysis to develop budgeted self-earned revenues and operating expenses.

Revenue

Property Taxes -102100

FY 26-27 - Projected revenues of \$796,680 (FY 25-26 year-end close of Actual \$724,254)

FY 25-26 - Projecting a 5.5% increase Year End \$709,964 to \$749,124

FY 24-25 – Budgeted \$682,624 at 4% annual increase. increase. With property sales increasing in Q3 and Q4 and renovations of properties to increase value.

ERAF - 102101

FY 26-27 – Projected \$201,980

FY 25-26 – Projected \$152, 532 (year-end close of Actual \$212,611)

FY 24-25 – Projected \$179,363 with year-end close of \$192,030

Memo from the San Mateo County Office of the Controller has outlined future excess ERAF contributions: 45% on August 2025 and 5% on August 2027. It has been discussed that over time this contribution will reduced and discontinued. The FY 25-26 budgeted revenue has been reduced by 16% to account for this projected change.

Parks and Recreation Fees - 232100

- ASP and EEC Enrollment Fees will increase by 5% based on market value and year-over-year operating expenses.
- EEC projected with an 16% enrollment vacancy, with 50% Fulltime enrollment fee reduced for six Transitional Kindergarten program participants.
- POOL projected to decrease revenue to actual but forecasting 5% increase fees, - increased swim lesson prices, more private lesson offerings, pool rentals- increase more if also increasing swim team fees TBA, + 25K fee increase +50K swim instructor
- RENTAL decreased to move revenue from POOL into fee collected.
- SEASON maintained at current program with expectation to see increased services.
- Annualized Fee Schedule to increase 3-5% and to ensure cost recovery measures.
 - Programs 3-5%
 - Pool and Rental fees to increase for pool parties and after-hour rentals.

Interest Earned – 152100

FY 26-27 anticipated 4% increase in earned income based on net earning rates minus

Administrative Fees as outline:

2026-2027 – Projected \$201,000

Expenses

Personnel - 411100-416109

Permanent Salaries, Wages - Office, Pool, Maintenance, Supervision, ASP, EEC.

- FY 26-27 Preliminary feedback from Personnel Ad Hoc – start at 4% annual raise and revisit in April for CPI trends. In addition, review employee groups FTNE, PTNE, Seasonal compensation salary schedule recommended changes and financial impact on budget.
- Maintenance position added at \$85,000 and Bookkeeper contingent on RFP review of Bookkeeper Flat Fee Service.
- Applied Vacancy Rate of 2% for Recreation Coordinator open position.

District Benefits - 416110-463100

- FY 27-26 - The current premium is \$13,849.58/month and the renewal premium will be \$15,163.97/month on the Platinum 90 HMO 0/10, Platinum 90 HMO 0/20, and Gold 80 HMO 250/35 plans, an increase of \$1,314.39/month or 9%.
These rates are based on the current enrollment, but are accurate since Kaiser has released the rates for all of 2026
- Increase of Benefits by 5.0% based on CalPERS YOY estimate of 10-15% rate.
- Full-Time Non-Exempt Wages and Benefits (RE Classification)
- Full-Time Non-Exempt (RE 1 Classification)
- Part-Time Non-Exempt (RE 2 Classification)
- Part-Time (Seasonal) Non-Exempt (RE 3 Classification)
- Employee Training Requirements - \$ **Annual Cost:** \$3,370.80

Clothing - 512100

Increase clothing for replacement plan Pool, ASP, and Other with increase of \$10,000.

Household Expense - 515600

FY 27-26 – Projected increase of 5%, same as 2025-26

FY 25-26 - Increase of 5% for Recology services; change in Cleaning Company contract to include pool bathrooms, offices, deck, garbage, and employee breakroom.

Office Expense – 519300

FY 27-26 – Increased Other Office Expense to \$15,000 from budgeted \$5080, year-end actual 8,196 and to include new registration system at \$20,000

FY 25-26 Advertising/Recruitment for national, local, regional HR decreased from 7,900 to \$5,000 to align with vacancy expectations.

Outside printing and Copy Service remain same to reintroduce the Activity Guide and increase digital formatting within the Streamline web page.

Memberships – 533100

Minimal Change to accommodate new memberships to Aquatic organizations.

Maintenance - 542300 - 545900

Maintenance Equipment & Maintenance Facility and Improvements

This budget proposal addresses critical annual facility maintenance needs and outlines a plan to strategically address the backlog of deferred maintenance items to ensure the long-term health and functionality of assets.

Justification

Proactive maintenance and addressing deferred maintenance are crucial to ensuring the long-term viability and efficiency of facilities. Deferring maintenance, while a cost-saving measure in the short term, can lead to increased costs down the road through more extensive repairs or premature equipment failure. Industry benchmarks suggest deferred maintenance costs can compound by 7% annually. By investing in this plan, potential safety risks are mitigated, operational efficiency is improved, and capital investments are protected. This approach demonstrates responsible stewardship of resources and contributes to achieving the organizational mission.

Maintenance Activities

- **Pool**
 - Replacement of Pool Vacuum (\$6K), Pool SI teaching platforms (660 each); Pool Tents (3K)
 - Electrical Panel Upgrade (\$20)
 - Chemicals to maintain water quality increased by (\$12K)
 - New Injectors/Chemical System Upgrade
 - PACO Pump installation (\$5K)
 - Chlorine controller/Bec system (\$8K);
 - OPR Replacement/Labor, (\$5K)
 - Flow line pipe replacement of Upgrade kit to move CL line into flow line. (\$7K)
 - Repair and Replace rotten wood around door frames
- **Administration**
 - Repaint MPR, EEC building (\$40K)
 - Upgrade Electrical panel box and wiring outlets pool and main building (\$10,500)
 - Minor Repairs and Upkeep: (\$9K) is set aside for other day-to-day facility maintenance needs, including painting, minor repairs to fixtures, and general upkeep.
 - Addition of Landscaping contract (\$25K) to address defensible space annual clean-up and monthly maintenance. Applied for Grants for CalFire.
 - Replacement Highlands Rec District Entry Sign and property signage for buildings, wayfinding (\$7.5K)
 - Grounds/Facility Improvements – Entry to District / Parking Lot – Landscaping, removal, and replanting trees (\$17K), to include replanting tree removed for landslide north of ASP bathrooms.

Utility Expense – 563800

FY 27-26 – Projected to be reduced from (\$181K) to (\$168K) based on year-end actuals of (\$135K)

FY 25-26 increase of 4.5% to anticipate partial water replacement in the pool to focus on maintaining water quality and structural or mechanical damage requiring repair below the water level. This is anticipated as a part of the wading pool recirculation correction as well as repair of 10 interior lights.

Contract Expense - 585600

FY 27-26 – Projected increase of 5%, same as 2025-26

An approximate 5% increase in service fees based on market value will be included in the budget based on details.

- Includes Bookkeeper Transition and Projected Flat Fee Service (\$100K)
- Anticipated contracted labor costs and prevailing wages for projects will increase by 5% for 2025-2026.
- 416111, 46112, 46105 (Program Specialist – Contracted Instructors) removed from Wages and recalculated to Contract Instructors for Seasonal programs increase of \$90,394
- Maintained Legal Fee (\$50K) based on pending legal claims.
- Consultant to assist in the development of the Renovation of the Pool and HR Temp (\$113K)

Program Specific Expense - 596600

FY 27-26 – Maintain (\$172K)

FY 25-26 to increase 2.3% with reduction in ASP, Other, and EEC, and increase in Aquatics for equipment replacement plan.

Telephone Services - 671200

FY 27-26 – Transition to Cloud based services, cost of increased Wi-Fi capabilities

Insurance (Workers Comp, CAPRI General Liability, Other) - 673100

FY 27-26 Insurance Assumptions

- Use the three-year analysis developed from FY 2024-25 projections as the basis for FY 2027-26 insurance planning.
- Factor in current open positions and the FY 2025-26 vacancy rate when estimating Workers' Compensation and related insurance costs.
- Account for the timing of delayed fiscal-year billing, as some insurance invoices are often received in the new fiscal year.

FY 25-26 - Liability and personal property insurance rates increase of 18% and 12%, respectively.

Fixed Assets – Structure and Improvements and Equipment - 721100 and 731100

FY 26-27 – Review and prioritize CPI and Major Maintenance schedule

- Resurface Tennis court, parking lot, walkway, sport court \$25,000.
- Administrative Office Renovation – (\$25K)
- Landslide Retaining Wall with Landscaping – (\$315K)
- Sport Court Fence Footer (\$15K)
- Printers Computer R&R Plan (\$16K)

FY 25-26

- Partial replacement plan for Computer Laptops, \$6,000 based on 5-year schedule and new positions.
- Fitness Room upgrade Wi-Fi and phone systems to support cloud-based services. \$4,000
- Repair of the Wading Pool circulation system per SMC Inspection \$10,000 (completed)
- New scooters/tricycles and outside playground items (to use \$3275 grant money from QRIS) completed

Interest Expense – Bonds & Bond Principal - 6331, 6332

FY 26-27 - 46546.5 Sept '26 (24459), Mar '27 (22087.50); Sept '26 153000

FY 25-26 - Based on the Bond Schedule for FY 25-26, Bond Interest of \$51, 289 and Bond Principal Expense \$153,000

TOTAL EXPENSES + FA+ Bond Int (without allocations)

FY 26-27

<u>ASP</u>	<u>EEC</u>	<u>OTHER</u>	<u>POOL</u>	<u>SEASONAL</u>	<u>RENTAL</u>
\$598,420	\$1,060,664	\$1,954,464	\$670,694	\$149,264	\$64,244
\$4,497,749					

FY 25-26

<u>ASP</u>	<u>EEC</u>	<u>Other</u>	<u>Pool</u>	<u>Seasonal</u>	<u>Rental</u>
\$542,793	\$1,010,048	\$1,888,245	\$795,258	\$163,340	\$45,112
\$4,242,838					

FY 24-25

<u>ASP</u>	<u>EEC</u>	<u>Other</u>	<u>Pool</u>	<u>Seasonal</u>	<u>Rental</u>
\$902,190	\$1,336,348	\$505,679	\$941,701	\$200,345	\$152,230
\$4,038,493					

NET INCOME - INCL BOND+ INT+FA (with allocations)

FY 2026-2027 - Due to reorganization, personnel, mandatory administrative reporting, timing and permit requirements for improvements for the North HRD property landslide (\$225,000) and Office renovations (\$25,000), unused FY 2025-2026 savings to the budget of \$592,807.

FY 25-26 will realize the \$277,500 addition to additional fixed asset structural improvement and equipment projects which will include the landslide, tennis court renovation, parking lot/entry walkways, and administrative office renovation.

FY 26-27

<u>ASP</u>	<u>EEC</u>	<u>OTHER</u>	<u>POOL</u>	<u>SEASONAL</u>	<u>RENTAL</u>
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\$514,914	\$495,426	\$(753,304)	\$(202,194)	\$(19,264)	\$35,756
\$71,336					

FY 25-26

ASP	EEC	Other	Pool	Seasonal	Rental
\$511,834	\$408,767	\$(753,098)	\$(274,758)	\$421	\$117,649
\$152,544					

FY 24-25

ASP	EEC	Other	Pool	Seasonal	Rental
\$185,310	\$(38,430)	\$532,550	\$(398,701)	\$(32,345)	\$(45,730)
\$202,654					

Capital Plans

For consideration of Capital Reserve, General Reserve, and Unassigned Fund Balance to address and plan for the HRD Major Maintenance and Capital Projects List for all HRD Fixed Assets including exterior property painting, building roof replacement - main, flooring – gymnasium/ASP, EEC, pool mechanical and pump, playground equipment, tennis court lights (2027, LED), etc.

Development of Annual Deferred Maintenance Budget Request

A five-year plan is also being developed to systematically address the remaining backlog and implement a proactive major maintenance program to minimize future deferrals. Based on a preliminary facility condition assessment and prioritized list of deferred maintenance needs, % is allocated to address the most critical items on the deferred maintenance backlog. These items were prioritized based on:

- Safety Risks: Any issues that pose immediate safety hazards to occupants or staff.
- Impact on Critical Operations: Maintenance needs affecting essential facility operations.
- Potential for Escalated Costs: Items where delaying maintenance will result in significantly higher costs in the future.
- Planning and Resource Allocation for Future Deferred Maintenance: \$F is requested to support the ongoing development and execution of the deferred maintenance plan. This includes:
 - Facility Condition Assessments (FCA): Funding for regular FCAs to accurately assess the condition of assets and update the deferred maintenance backlog list.
 - Professional Development: Training for staff as a Certified Pool Operator, as a contingency for business continuity, and applying best practices for preventive maintenance.

861100• Appropriations for Contingencies	\$ 350,000
088300• Capital Reserve	\$ 473,296
882100- General Reserve	\$ 250,000
Building Renovations Reserve	\$ 100,000

Unassigned Fund Balance	\$ 5,080,336
TOTAL BUDGET (fund balance + revenue)	<u>\$ 9,578,084</u>

HIGHLANDS RECREATION DISTRICT FY 2026-2027 BUDGET														
DRAFT 6.18.2026														
				POOL/AQ RENTAL/ SWIM TEAM	SEASONAL PROGRAMS	FACILITY RENTALS	TOTAL BUDGET 2026 - 2027	ACTUAL TO BUDGET FY2025-2026			ACTUAL TO PROPOSED FY2026-2027 \$ AMOUNT CHANGE	ACTUAL TO PROPOSED FY2026-2027 % CHANGE	25-26 BUDGET TO 26-27 PROPOSED \$ AMOUNT CHANGE	25-26 BUDGET TO 26-27 PROPOSED % CHANGE
REVENUE	ASP	EEC	OTHER					11 of 12 months = 91.7% of Fiscal Year						
ITEM DESCRIPTION								Actual	Budget	% of Budget				
Beginning Fund Balance							\$ 5,009,000							
102100 • Property Taxes	\$ -	\$ -	\$ 796,680	\$ -	\$ -	\$ -	\$ 796,680	\$ 656,814	\$ 749,124	88%	\$ 139,866	18%	47,556	7%
ERAF	\$ -	\$ -	\$ 201,980	\$ -	\$ -	\$ -	\$ 201,980	\$ 212,612	\$ 152,532	139%	\$ (10,631)	-5%	49,448	23%
152100 • Interest Earned	\$ -	\$ -	\$ 190,000	\$ -	\$ -	\$ -	\$ 190,000	\$ 205,700	\$ 156,000	132%	\$ (15,700)	-8%	34,000	17%
187100 • State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	0	0%
199200 All Other Local Govt Rev	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	0	0%
199700 Capital Grants & Contrib	\$ -	\$ 3,275	\$ 2,500	\$ -	\$ -	\$ -	\$ 5,775	\$ 5,063	\$ 10,618	48%	\$ 712	12%	-4,843	-96%
232100 • Park & Recreation Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -			0%
232101 • Refunds - Fees	\$ (5,000)	\$ (2,000)	\$ -	\$ (7,500)	\$ (5,000)	\$ -	\$ (19,500)	\$ (19,817)	\$ (42,000)	47%	\$ 317	-1%	22,500	-114%
232102 • Bounced Checks-Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,000)	0%	\$ -	0%	1,000	0%
232103 Deposits Received & Returned	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,607	\$ -	#DIV/0!	\$ (4,607)	0.00%	0	0%
232100 • Park & Recreation Fees - Other	\$ 1,118,334	\$ 1,554,815	\$ 10,000	\$ 476,000	\$ 135,000	\$ 100,000	\$ 3,394,149	\$ 2,473,398	\$ 3,327,107	74%	\$ 920,751	28%	67,042	3%
Total 232100 • Park & Recreation Fees	\$ 1,113,334	\$ 1,552,815	\$ 10,000	\$ 468,500	\$ 130,000	\$ 100,000	\$ 3,374,649	\$ 2,473,398	\$ 3,327,107		\$ 901,251	27%	47,542	2%
265800 • Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -			\$ -	\$ 1,350	\$ -		\$ (1,350)	-	0	0%
TOTAL - REVENUE	\$ 1,113,334	\$ 1,556,090	\$ 1,201,160	\$ 468,500	\$ 130,000	\$ 100,000	\$ 4,569,084	3,554,936	4,395,381	81%	\$ 1,014,148	23%	173,703	5%
BUDGET TOTAL (fund balance + revenue)							\$ 9,578,084							
EXPENSE														
Projected Headcount as of July 1, 2026	\$ 13	\$ 10	\$ 6	\$ 51	\$ 2	\$ 4	\$ 86							
411100 • Permanent Salaries	\$ 101,000	\$ 95,000	\$ 171,600	\$ 98,000	\$ -	\$ -	\$ 465,600	\$ 415,442	\$ 662,471	63%	\$ 50,158	8%	-196,871	-47%
411101 - Temporary Out of Class (OCP)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	0%	0	0%
411102 - Vacation Buyout	\$ 2,020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,020	\$ 1,942	\$ 2,020	96%	\$ 78	4%	0	0%
411103 • Longevity Pay	\$ 3,030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,030	\$ 2,797	\$ 3,030	92%	\$ 233	8%	0	0%
416101 • Office Wages	\$ -	\$ -	\$ 132,219		\$ -	\$ -	\$ 132,219	\$ 143,695	\$ 182,312	79%	\$ (11,477)	-6%	-50,093	-35%
416102 • Pool Wages	\$ -	\$ -	\$ -	\$ 332,164	\$ -	\$ -	\$ 332,164	\$ 229,482	\$ 332,164	69%	\$ 102,682	31%	0	0%
416103 • Maintenance Wages	\$ -	\$ -	\$ 153,538	\$ -	\$ -	\$ -	\$ 153,538	\$ 71,015	\$ 97,792	73%	\$ 82,523	84%	55,746	78%
416104 • Supervision Wages	\$ -	\$ -	\$ -	\$ -	\$ 22,701	\$ 48,843	\$ 71,544	\$ 63,451	\$ 70,671	90%	\$ 8,093	11%	873	1%
416105 • Program Specialist Enrichment Programs (Account Previously has service contractors)		\$ -	\$ -	\$ -	\$ 5,400	\$ -	\$ 5,400	\$ 1,840	\$ 5,400	34%	\$ 3,560	66%	0	0%
416107 • ASP/Camp Wages	\$ 315,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 315,000	\$ 216,484	\$ 325,000	67%	\$ 98,516	30%	-10,000	-5%
416108 • EEC Wages	\$ -	\$ 543,092	\$ -	\$ -	\$ -	\$ -	\$ 543,092	\$ 478,687	\$ 584,875	82%	\$ 64,405	11%	-41,783	-9%
416109 • Program Specialist-Swim Team	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	0	0%
416110 • Vacation Expense (adj acct)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,980	\$ -		\$ (3,980)	0%	0	0%
431100 • Social Security	\$ 27,237	\$ 41,476	\$ 29,728	\$ 27,961	\$ 1,476	\$ 3,175	\$ 131,052	\$ 98,108	\$ 145,720	67%	\$ 32,944	23%	-14,668	-15%
431200 • Medicare	\$ 6,285	\$ 9,571	\$ 6,632	\$ 5,402	\$ 341	\$ 733	\$ 28,964	\$ 23,409	\$ 33,371	70%	\$ 5,555	17%	-4,407	-19%
445100 • Unemployment Insurance	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000	\$ (134)	\$ 1,000	-13%	\$ 1,134	113%	0	0%
463100 • District Employee Benefits	\$ 47,923	\$ 82,828	\$ 58,374	\$ 33,517	\$ 7,252	\$ 7,219	\$ 237,113	\$ 187,127	\$ 225,682	83%	\$ 49,986	22%	11,431	6%
572200 • Employee Expense Reimb		\$ 1,000					\$ 1,000			0%	\$ 1,000	0%	1,000	0%
TOTAL PAYROLL	\$ 502,496	\$ 772,967	\$ 553,090	\$ 497,044	\$ 37,170	\$ 59,969	\$ 2,422,735	\$ 1,937,325	\$ 2,671,508	73%	\$ 485,410	18%	-248,773	-13%
512100 • Clothing & Uniforms	\$ 5,500	\$ 1,000	\$ 5,000	\$ 3,000	\$ 800	\$ -	\$ 15,300	\$ 7,495	\$ 20,171	37%	\$ 7,805	39%	-4,871	-65%
515600 • Household Expense														
515601 • Recology			\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000	\$ 13,927	\$ 15,000	93%	\$ 1,073	7%	0	0%
515602 • Janitorial Supplies	\$ 500	\$ 4,000	\$ 10,000	\$ 1,800	\$ -	\$ -	\$ 16,300	\$ 7,411	\$ 16,300	45%	\$ 8,889	55%	0	0%
515600 • Household Expense - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	0	0%
TOTAL 515600 • Household Expense	\$ 500	\$ 4,000	\$ 80,000	\$ 1,800	\$ -	\$ -	\$ 86,300	\$ 66,988	\$ 86,300	78%	\$ 19,312	22%	0	0%

519300 · Office Expense														
519301 · Outside Printing & Copy Serv	\$ -	\$ 50	\$ 12,500	\$ 250	\$ -	\$ -	\$ 12,800	\$ 284	\$ 12,950	2%	\$ (150)	-1%	-150	-53%
519302 · Licensing and Environmental Fees	\$ 1,000	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ 1,800	\$ 1,452	\$ 2,600	56%	\$ (800)	-31%	-800	-55%
519303 · General Office Supplies	\$ 1,800	\$ 1,800	\$ 8,500	\$ 2,000	\$ 500	\$ 500	\$ 15,100	\$ 8,077	\$ 5,080	159%	\$ 10,020	197%	10,020	124%
519304 · Advertising/ Recruiting	\$ 1,000	\$ 2,500	\$ 5,000	\$ 2,800	\$ 25	\$ 600	\$ 11,925	\$ 12,388	\$ 7,900	157%	\$ 4,025	51%	4,025	32%
519305 · Postage & Mailing Expense	\$ 500	\$ 150	\$ 7,500		\$ 375	\$ 375	\$ 8,900	\$ 675	\$ 7,702	9%	\$ 1,198	16%	1,198	177%
519307 · Other Office Expense	\$ -	\$ 3,000	\$ 40,000	\$ 150	\$ 500	\$ 2,150	\$ 45,800	\$ 14,737	\$ 32,982	45%	\$ 12,818	39%	12,818	87%
519308 · Credit card/ACH fee	\$ -	\$ -	\$ 18,000	\$ -	\$ -	\$ -	\$ 18,000	\$ 16,997	\$ 28,000	61%	\$ (10,000)	-36%	-10,000	-59%
519309 · Payroll Processing	\$ -	\$ -	\$ 33,000	\$ -	\$ -	\$ -	\$ 33,000	\$ 31,377	\$ 26,250	120%	\$ 6,750	26%	6,750	22%
TOTAL 519300 · Office Expense	\$ 4,300	\$ 8,300	\$ 124,500	\$ 5,200	\$ 1,400	\$ 3,625	\$ 147,325	\$ 85,986	\$ 123,464	70%	\$ 23,861	19%	23,861	28%
533100 · Memberships	\$ 500	\$ 4,575	\$ 17,000	\$ 3,500	\$ -	\$ -	\$ 25,575	\$ 16,093	\$ 26,614	60%	\$ (1,039)	-4%	-1,039	-6%
542300 · Maintenance-Equipment														
545900 · Maintenance-Facilities & Imprv														
545901 · Lumber & Carpentry Expense	\$ -	\$ 250	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,250	\$ 114	\$ -		\$ 1,250	0%	1,250	1094%
545902 * Plumbing	\$ 100	\$ 150	\$ 5,000	\$ 150	\$ -	\$ -	\$ 5,400	\$ 323	\$ 18,538	2%	\$ (13,138)	-71%	-13,138	-4072%
545903 · Paint, Solvents & Chemicals	\$ 50	\$ 200	\$ 40,000	\$ 42,000	\$ -	\$ -	\$ 82,250	\$ 38,715	\$ 41,050	94%	\$ 41,200	100%	41,200	106%
545904 · Pool Supplies	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ 4,188	\$ 10,000	42%	\$ -	0%	0	0%
545905 · Locks & Security System	\$ 500	\$ 2,700	\$ 2,000	\$ 5,000	\$ -	\$ 150	\$ 10,350	\$ 3,308	\$ 2,500	132%	\$ 7,850	314%	7,850	237%
545906 · Signage Expense	\$ 100	\$ 100	\$ 7,500	\$ -	\$ -	\$ -	\$ 7,700	\$ 275	\$ 7,500	4%	\$ 200	3%	200	73%
545907 · General Electrical Expense	\$ 349	\$ 600	\$ 10,500	\$ 20,000	\$ -	\$ -	\$ 31,449	\$ 2,887	\$ 30,500	9%	\$ 949	3%	949	33%
545908 · Motor, Pump & Generator	\$ -	\$ -	\$ -	\$ 26,500	\$ -	\$ -	\$ 26,500	\$ -	\$ 6,500	0%	\$ 20,000	308%	20,000	#DIV/0!
545909 · Other General Maintenance	\$ 1,000	\$ 2,500	\$ 3,774	\$ 2,000	\$ -	\$ 500	\$ 9,774	\$ 6,614	\$ 12,500	53%	\$ (2,726)	-22%	-2,726	-41%
545911 · Landscape/Garden Expense	\$ -	\$ 2,000	\$ 25,000	\$ -	\$ -	\$ -	\$ 27,000	\$ 4,279	\$ 25,000	17%	\$ 2,000	8%	2,000	47%
545912 · Vehicle Expense	\$ 525	\$ -	\$ 6,500	\$ -	\$ -	\$ -	\$ 7,025	\$ 59,430	\$ 80,525	74%	\$ (73,500)	-91%	-73,500	-124%
545913 · Ground/Facility Improvements	\$ -	\$ 2,000	\$ 17,000	\$ -	\$ -	\$ -	\$ 19,000	\$ 418	\$ 25,000	2%	\$ (6,000)	-24%	-6,000	-1434%
TOTAL 545900 · Maintenance-Facilities & Imprv	\$ 2,624	\$ 10,500	\$ 117,274	\$ 106,650	\$ -	\$ 650	\$ 237,698	\$ 120,552	\$ 259,613	46%	\$ (21,915)	-8%	-21,915	-18%
563800 · Utility Expense														
563801 · P G & E		\$ -	\$ 135,000	\$ -	\$ -	\$ -	\$ 135,000	\$ 106,227	\$ 147,000	72%	\$ (12,000)	-8%	-12,000	-11%
563802 · Water	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000	\$ 17,508	\$ 20,900	84%	\$ (900)	-4%	-900	-5%
563803 · Sewer Fees	\$ -	\$ -	\$ 13,500	\$ -	\$ -	\$ -	\$ 13,500	\$ 11,877	\$ 13,502	88%	\$ (2)	0%	-2	0%
TOTAL 563800 · Utility Expense	\$ -	\$ -	\$ 168,500	\$ -	\$ -	\$ -	\$ 168,500	\$ 135,611	\$ 181,402	75%	\$ (12,902)	-7%	-12,902	-10%
585601 · Audit Fees	\$ -	\$ -	\$ 16,000	\$ -	\$ -	\$ -	\$ 16,000	\$ 15,140	\$ 15,950	95%	\$ 50	0%	50	0%
585603 · Legal fees	\$ 250	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,250	\$ 32,785	\$ 50,000	66%	\$ 250	1%	250	1%
585604 · Consultants	\$ 250	\$ -	\$ 113,000	\$ -	\$ -	\$ -	\$ 113,250	\$ 10,762	\$ 60,250	18%	\$ 53,000	88%	53,000	492%
585605 · Contract Expenses · Vendors, Instructors, Contractors, Program Specialist	\$ -	\$ -	\$ -	\$ -	\$ 90,394		\$ 90,394	\$ 76,500	\$ 100,394	76%	\$ (10,000)	-10%	-10,000	-13%
585606 (416111) - ASP/Camp Contractors	\$ 250	\$ -			\$ -	\$ -	\$ 250	\$ 242	\$ 250	97%	\$ -	0%	0	0%
585608 · Contract Expenses - Other	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 40,000	0%	\$ 60,000	150%	60,000	#DIV/0!
Total 585600 · Contract Expenses	\$ 750	\$ -	\$ 279,000	\$ -	\$ 90,394	\$ -	\$ 370,144	\$ 135,429	\$ 266,844	51%	\$ 103,300	39%	103,300	76%
596600 · District Operating Expenses														
Program Specific Expenses														
596601 · Buses-ASP	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ 7,179	\$ 12,000	60%	\$ -	0%	0	0%
596602 · Spec Activities-ASP	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 13,020	\$ 16,000	81%	\$ (1,000)	-6%	-1,000	-8%
596603 · Snacks-ASP	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 7,405	\$ 10,000	74%	\$ -	0%	0	0%
596604 · Supplies-ASP	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 7,142	\$ 10,000	71%	\$ -	0%	0	0%
596606 · Concession Purchases	\$ -	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ 3,000				\$ 3,000	#DIV/0!	3,000	#DIV/0!
596607 · Employee Recognition - POOL	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ 2,000	\$ 166	\$ 2,000	8%	\$ -	0%	0	0%
596608 · Employee Recognition - ASP	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 893	\$ 4,000	22%	\$ (2,000)	-50%	-2,000	-224%
596610 · Misc. Exp-OFFICE	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ -	\$ 4,000	\$ 1,319	\$ 5,000	26%	\$ (1,000)	-20%	-1,000	-76%
596611 · Employee Recognition - OTHER	\$ -	\$ -	\$ 3,000	\$ -	\$ -	\$ -	\$ 3,000	\$ 1,632	\$ 4,000	41%	\$ (1,000)	-25%	-1,000	-61%
596612 · Special Events	\$ -	\$ -	\$ -	\$ 1,000	\$ 17,000	\$ -	\$ 18,000	\$ 10,076	\$ 15,500	65%	\$ 2,500	16%	2,500	25%
596613 · Conferences/Seminars	\$ 2,500	\$ 2,500	\$ 5,000	\$ 2,500	\$ 1,500	\$ -	\$ 14,000	\$ 3,886	\$ 14,000	28%	\$ -	0%	0	0%
596614 · Pool Program & Facility Supplies	\$ -	\$ -	\$ -	\$ 6,000	\$ -	\$ -	\$ 6,000	\$ 5,826	\$ 6,000	97%	\$ -	0%	0	0%
596615 · Sport League	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%	0	#DIV/0!
596616 · In-crowd Rent	\$ 16,000	\$ -	\$ -	\$ -		\$ -	\$ 16,000	\$ 13,891	\$ 15,000	93%	\$ 1,000	7%	1,000	7%

596617 · Seasonal Programs	\$ 8,600	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 9,600	\$ 5,897	\$ 9,600	61%	\$ -	0%	0	0%
596621 · EEC supplies	\$ -	\$ 11,000	\$ -	\$ -	\$ -	\$ -	\$ 11,000	\$ 10,136	\$ 8,000	127%	\$ 3,000	38%	3,000	30%
596622 · EEC Snacks	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 5,430	\$ 10,000	54%	\$ -	0%	0	0%
596623 · EEC Special Activities	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 2,050	\$ 10,000	21%	\$ (5,000)	-50%	-5,000	-244%
596624 · Employee Recognition - EEC	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 1,199	\$ 2,000	60%	\$ -	0%	0	0%
596625 · POOL SNACK SHACK	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	0%	\$ (1,000)	-100%	-1,000	#DIV/0!
596626 - Misc. Exp - Swim team	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ 6,253	\$ 10,000	63%	\$ -	0%	0	0%
596627 · Staff Development	\$ 500	\$ 1,500	\$ 1,500	\$ 2,000	\$ -	\$ -	\$ 5,500	\$ 654	\$ 6,500	10%	\$ (1,000)	-15%	-1,000	-153%
596628 · Training & Certification	\$ 150	\$ 1,500	\$ 1,000	\$ 2,000	\$ -	\$ -	\$ 4,650	\$ 2,598	\$ 3,650	71%	\$ 1,000	27%	1,000	38%
Total 596600 - Program Spec. Expenses - Other	\$ 76,750	\$ 33,500	\$ 14,500	\$ 28,500	\$ 19,500	\$ -	\$ 172,750	\$ 106,650	\$ 174,250	61%	\$ (1,500)	-1%	-1,500	-1%
633100· Interest Exp-Bond	\$ -	\$ 46,547	\$ -	\$ -	\$ -	\$ -	\$ 46,547	\$ 51,289	\$ 51,289	100%	\$ (4,743)	-9%	-4,743	-9%
633200 - Bond Principal	\$ -	\$ 153,000	\$ -	\$ -	\$ -	\$ -	\$ 153,000	\$ 153,000	\$ 153,000	100%	\$ -	0%	0	0%
671200 · Telephone and Internet Service Charges	\$ -	\$ -	\$ 12,300	\$ -	\$ -	\$ -	\$ 12,300	\$ 4,969	\$ 12,300	40%	\$ -	0%	0	0%
673101 · Worker's Comp	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000	\$ 48,748	\$ 47,415	103%	\$ 2,585	5%	2,585	5%
673102 · CAPRI-GEN INS	\$ -	\$ -	\$ 140,000	\$ -	\$ -	\$ -	\$ 140,000	\$ 135,684	\$ 134,924	101%	\$ 5,076	4%	5,076	4%
Total 673100 · Insurance	\$ -	\$ -	\$ 202,300	\$ -	\$ -	\$ -	\$ 202,300	\$ 184,432	\$ 182,339	101%	\$ 19,961	11%	19,961	11%
721000· Fixed Assets-Structures/Impro														
721100 · Fixed Assets-Structures/Impro - Other	\$ -	\$ 23,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 73,000	\$ 25,452	\$ 75,000	34%	\$ (2,000)	-3%	-2,000	-8%
721101 · Construction in Progress	\$ -	\$ -	\$ 315,000	\$ 20,000	\$ -	\$ -	\$ 335,000	\$ 8,257	\$ 225,000	4%	\$ 110,000	49%	110,000	1332%
721102 * FA- S&I Not Capitalized	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500	0%	\$ -	0%	0	#DIV/0!
Total 721000 · Fixed Assets-Structures/Impro	\$ 2,500	\$ 23,000	\$ 365,000	\$ 20,000	\$ -	\$ -	\$ 410,500	\$ 33,709	\$ 302,500	11%	\$ 108,000	36%	108,000	320%
731000 · Fixed Assets-Equipment													0	#DIV/0!
731100 · Fixed Assets-Equipment - Other	\$ -	\$ -	\$ 16,000	\$ -	\$ -	\$ -	\$ 16,000	\$ 2,244	\$ 15,000	15%	\$ 1,000	7%	1,000	45%
731101 · FA-Equip-Not Capitalized	\$ 2,500	\$ 3,275	\$ -	\$ 5,000	\$ -	\$ -	\$ 10,775	\$ 867	\$ 5,200	17%	\$ 5,575	107%	5,575	643%
Total 731000 · Fixed Assets-Equipment	\$ 2,500	\$ 3,275	\$ 16,000	\$ 5,000	\$ -	\$ -	\$ 26,775	\$ 3,112	\$ 20,200	15%	\$ 6,575	33%	6,575	211%
TOTAL EXPENSES + FA+ Bond Int	\$ 598,420	\$ 1,060,664	\$ 1,954,464	\$ 670,694	\$ 149,264	\$ 64,244	\$ 4,497,749	\$ 3,042,639	\$ 4,531,794	67%	\$ (34,045)	-1%	-34,045	-1%
NET INCOME (INCL BOND+ INT+FA)	\$ 514,914	\$ 495,426	\$ (753,304)	\$ (202,194)	\$ (19,264)	\$ 35,756	\$ 71,336	\$ 512,297	\$ (136,413)	-376%	\$ 207,748	-152%	207,748	41%

FY 2025 Audit

861100· Appropriations for Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000				\$ -	\$ 350,000
088300· Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 473,296				\$ -	\$ 473,296
882100- General Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000				\$ -	\$ 250,000
Building Renovations Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000				\$ -	\$ 100,000
Unassigned Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,080,336				\$ -	\$ 4,022,291
TOTAL BUDGET (fund balance + revenue)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,578,084				\$ -	\$ 5,301,445
TOTAL BUDGET (liabilities + revenue)												\$ 5,426,073

	2026-2027 ASP	2026-2027 EEC	2026-2027 OTHER	2026-2027 POOL	2026-2027 SEASONAL	2026-2027 RENTAL	2026-2027 TOTAL
TOTAL REVENUE	\$ 1,113,334	\$ 1,556,090	\$ 1,744,253	\$ 468,500	\$ 608,687	\$ 684,875	\$ 4,569,084
BOND COSTS		\$ 199,547	\$ -			\$ -	\$ 199,547
TOTAL OPEX (no Assets or Bond Costs)	\$ 593,286	\$ 834,842	\$ 1,573,464	\$ (872,887)	\$ 149,264	\$ 64,244	\$ 3,860,927
NET INCOME AFTER OPEX	\$ 520,048	\$ 721,248	\$ 170,788	\$ 1,341,387	\$ 459,424	\$ 620,631	\$ 708,157
TOTAL OPEX + BOND COSTS (no Assets)	\$ 593,286	\$ 1,034,389	\$ 1,573,464	\$ (202,194)	\$ 149,264	\$ 64,244	\$ 4,060,474
NET INCOME AFTER OPEX + BOND COSTS	\$ 520,048	\$ 521,701	\$ 170,788	\$ 670,694	\$ 459,424	\$ 620,631	\$ 508,611

TOTAL OPEX + BOND COSTS + FIXED ASSETS (Including CIP)	\$ 598,286	\$ 1,060,664	\$ 1,954,464	\$ (202,194)	\$ 149,264	\$ 64,244	\$ 4,497,749
NET INCOME AFTER OPEX + BOND COSTS + FIXED ASSETS	\$ 515,048	\$ 495,426	\$ (210,212)	\$ 670,694	\$ 459,424	\$ 620,631	\$ 71,336

**FY 2026-2027 Budget Request
After School Program**

ITEM DESCRIPTION		REQUEST FY2026-2027	2026-2027 NOTES
Income			
	102100 · Property Taxes	\$ -	
	152100 · Interest Earned	\$ -	
	187100 · State Aid	\$ -	
	1992 · All Other Local Govt Rev	\$ -	
	1997 · Capital Grants & Contrib	\$ -	
	232100 · Park & Recreation Fees		Same number every year if people drop out of camps
	232101 · Refunds - Fees	\$ (5,000)	
	232102 · Bounced Checks-Fees	\$ -	Based on current enrollment
	232100 · Park & Recreation Fees - Other	\$ 1,118,334	
	Total 232100 · Park & Recreation Fees	\$ 1,113,334	
	264200 · Stale-Dated Cks	\$ -	
	265800 · Miscellaneous Revenue	\$ -	
Total Income		\$ 1,113,334	Increased 3% due to change in enrollment per program and collection of associate enrollment fees; increase in InCrowd, Camps increase cost.
Cost of Goods Sold		\$ -	
	50000 · Cost of Goods Sold	\$ -	
Total COGS		\$ -	
Gross Profit		\$ -	
Expense			
	411100 · Permanent Salaries	\$ 101,000	Current Salary at top of range, pending Personnel Ad Hoc
	411101 · Temporary Salary Increase	\$ -	
	411102 · Vacation Buy out	\$ 2,020	ASP Director/Vacation Buyout
	411103 · Longevity Pay	\$ 3,030	ASP Director/Longevity
	416101 · Office Wages	\$ -	
	416103 · Maintenance Wages	\$ -	
	416104 · Supervision Wages	\$ -	
	416105 · Program Specialist	\$ -	
	416106 ·	\$ -	
	416107 · ASP/Camp Wages	\$ 315,000	year round staff + seasonal staff + ASP Coordinator (3%) +Enrichment (5,400)
	416110 · Vacation Expense	\$ -	
	431100 · Social Security	\$ 27,237	
	431200 · Medicare Contribution	\$ 6,285	
	445100 · Unemployment Insurance	\$ -	
	463100 · District Employee Benefits	\$ 47,923	
	Total Payroll	\$ 502,496	
	512100 · Clothing & Uniforms	\$ 5,500	
	515600 · Household Expense	\$ -	
	515601 · Recology	\$ -	
	515602 · Janitorial Supplies	\$ 500	
	515603 · Paper Products	\$ -	
	515604 · Cleaning Chemical	\$ -	
	515605 · Cleaning Company	\$ -	
	515606 · Bins	\$ -	
	515600 · Household Expense - Other	\$ -	
	Total 515600 · Household Expense	\$ 500	
	519300 · Office Expense	\$ -	
	519301 · Outside Printing & Copy Serv	\$ -	
	519302 · Licensing and Environmental Fees	\$ 1,000	
	519303 · General Office Supplies	\$ 1,800	
	519304 · Advertising/Recruiting	\$ 1,000	Increased Recruiting costs via Indeed etc. & social media
	519305 · Postage & Mailing Expense	\$ 500	
	519306 · Office Water Expense	\$ -	
	519307 · Other Office Expense	\$ 1,500	Epact & Thomson Reuters - emergency + licensing documentation/updates services
	519308 · Credit card/ACH fee	\$ -	
	519309 · Payroll service fees	\$ -	
	519300 · Office Expense - Other	\$ -	
	Total 519300 · Office Expense	\$ 5,800	
	533100 · Memberships	\$ 500	Memberships Park & Rec
	542300 · Maintenance-Equipment	\$ -	
	545900 · Maintenance-Facilities & Imprv	\$ -	
	545901 · Lumber & Carpentry Expense	\$ -	
	545902 · Plumbing & Piping	\$ 100	
	545903 · Paint, Solvents & Chemicals	\$ 50	
	545904 · Pool Supplies	\$ -	Fire Alarm (Hue & Cry)
	545905 · Locks & Security System	\$ 500	

	545906 · Signage Expense	\$	100	
	545907 · General Electrical Expense	\$	349	
	545908 · Motor, Pump & Generator	\$	-	
	545909 · Other General Maintenance	\$	1,000	
	545910 · Waters Systems Maintenance	\$	-	
	545911 · Landscape/Garden Expense	\$	-	Fuel expense
	545912 · Vehicle Expense	\$	525	
	545913 · Ground/Facility Improvements	\$	-	
	545900 · Maintenance-Facilities & Imprv - C	\$	-	
	Total 545900 · Maintenance-Facilities & Imprv	\$	2,624	
	563800 · Utility Expense			
	563801 · P G & E	\$	-	
	563802 · Water	\$	-	
	563803 · Sewer Fees	\$	-	
	563800 · Utility Expense - Other	\$	-	
	Total 563800 · Utility Expense	\$	-	
	572200 · Employee Expense Reimb	\$	-	
	585600 · Contract Expenses	\$	-	
	585601 · Audit Fees	\$	-	
	585602 · Bank Admin Fee	\$	-	
	585603 · Legal fees	\$	-	
	585604 · Consultants	\$	250	Summer Camp artwork
	585600 · Contract Expenses - Other	\$	-	
	416111 · ASP/Camp Contractors	\$	-	
	Total 585600 · Contract Expenses	\$	250	
	596600 · Program Specific Expenses	\$	-	
	596601 · Buses-ASP	\$	12,000	8 buses x \$1,500.00
	596602 · Spec Act-ASP	\$	15,000	10 trips & 4 special presenters
	596603 · Snacks-ASP	\$	10,000	Camp Field Trips, speaker/activity
	596604 · Supplies-ASP	\$	10,000	
	596608 · Employee Rec. -ASP	\$	2,000	
	596613 · Conferences/Seminars	\$	2,500	
	596614 · Pool Supplies	\$	-	
	596615 · Sport League	\$	-	
	596616 · Incrowd Rent	\$	16,000	Allows for 3% rent increase
	596617 · Seasonal Programs	\$	8,600	Additional Enrichment
	596627 · Staff Development	\$	500	CPR
	596628 · Training & Certification	\$	150	Mandated Reporter Certs
	596600 · Program Specific Expenses - Other	\$	-	
	Total 596600 · Program Specific Expenses	\$	76,750	
	671200 · Telephone Service Charges	\$	-	
	673100 · Insurance	\$	-	
	673101 · CAPRI-WORKERS COMP	\$	-	
	673102 · CAPRI-GEN INS	\$	-	
	673100 · Insurance - Other	\$	-	
	Total 673100 · Insurance	\$	-	
	7211 · Fixed Assets-Structures/Improve	\$	-	
	721100 · Fixed Assets-Structures/Improve -	\$	-	
	721101 · Construction in Progress	\$	-	
	721102 · Fixed Assets-Not Capitalized	\$	2,500	
	Total 7211 · Fixed Assets-Structures/Improve	\$	2,500	
	731100 · Fixed Assets-Equipment	\$	-	
	731100 · Fixed Assets-Equipment - Other	\$	-	
	731101 · Equip-Not Capitalized	\$	2,500	
	Total 7311 · Fixed Assets-Equipment	\$	2,500	
	80000 · Interest Exp-Bond	\$	-	
	Total Expense	\$	597,786	
Net Income		\$	515,548	

**FY 2026-2027 Budget Request
Early Education Center (EEC)**

ITEM DESCRIPTION	REQUEST FY 2026-2027	2026-2027 NOTES
REVENUE / INCOME		
102100 · Property Taxes	\$ -	
152100 · Interest Earned	\$ -	
187100 · State Aid	\$ -	
1992 · All Other Local Govt Rev	\$ -	
1997 · Capital Grants & Contrib	\$ 3,275	Grant QRIS (increase 2025-2026) need to accrue for 2026-2027 budget since received in June 2026
232100 · Park & Recreation Fees	\$ -	
232101 · Refunds - Fees	\$ (2,000)	
232102 · Bounced Checks-Fees	\$ -	
232100 · Park & Recreation Fees - Other	\$ 1,554,815	5% fee increase in fees
Total 232100 · Park & Recreation Fees	\$ 1,552,815	
264200 · Stale-Dated Cks	\$ -	
265800 · Miscellaneous Revenue	\$ -	
Total Income	\$ 1,556,090	16% vacancy rate (7 spots)
Cost of Goods Sold	\$ -	
50000 · Cost of Goods Sold	\$ -	
Total COGS	\$ -	
Gross Profit	\$ 1,556,090	
EXPENSE		
Expense	\$ -	
411100 · Permanent Salaries	\$ 95,000	Full Yr Annual Salary + 3% increase
411101 · Temporary Out of Class	\$ -	
416100 · Longevity Pay	\$ -	
416101 · Office Wages	\$ -	
416103 · Maintenance Wages	\$ -	
416104 · Supervision Wages	\$ -	
416108 · EEC Wages	\$ 543,092	4% Pay increase - true cost of all teachers working 2080 hrs per year
416109 · Program Specialist-SwimTeam	\$ -	
416110 · Vacation Expense	\$ -	
431100 · Social Security	\$ 41,476	
431200 · Medicare Contribution	\$ 9,571	
445100 · Unemployment Insurance	\$ -	
463100 · District Employee Benefits	\$ 82,828	
512100 · Clothing & Uniforms	\$ 1,000	Aprons & staff shirts
515600 · Household Expense	\$ -	
515601 · Recology	\$ -	
515602 · Janitorial Supplies	\$ 4,000	Licensed required cleaning supplies
515603 · Paper Products	\$ -	
515604 · Cleaning Chemical	\$ -	
515605 · Cleaning Company	\$ -	
515606 · Bins	\$ -	
515600 · Household Expense - Other	\$ -	
Total 515600 · Household Expense	\$ 4,000	
519300 · Office Expense		
519301 · Outside Printing & Copy Serv	\$ 50	
519302 · licensing fee	\$ 800	licensing fees CCLD
519303 · General Office Supplies	\$ 1,800	
519304 · Advertising/Recruiting	\$ 2,500	Indeed/Zip Recruiter Google, SM Mothers club etc
519305 · Postage & Mailing Expense	\$ 150	Spotify for Kids music without adverts
519306 · Office Water Expense		
519307 · Other Office Expense	\$ 3,000	Spotify for Kids music without adverts
519308 · Credit card/ACH fee	\$ -	
519309 · Payroll service fees	\$ -	
519300 · Office Expense - Other	\$ -	
Total 519300 · Office Expense	\$ 8,300	
533100 · Memberships	\$ 4,575	
542300 · Maintenance-Equipment	\$ -	
545900 · Maintenance-Facilities & Imprv	\$ -	
545901 · Lumber & Carpentry Expense	\$ 250	
545902 · Plumbing & Piping	\$ 150	
545903 · Paint, Solvents & Chemicals	\$ 200	

	545904 · Pool Supplies	\$	-	
	545905 · Locks & Security System	\$	2,700	Lockes need to be replaiced every 5 - last done 2023
	545906 · Signage Expense	\$	100	
	545907 · General Electrical Expense	\$	600	
	545908 · Motor, Pump & Generator	\$	-	
	545909 · Other General Maintenance	\$	2,500	
	545910 · Waters Systems Maintenance	\$	-	
	545911 · Landscape/Garden Expense	\$	2,000	Tan bark/sand replenishment, gardening, etc.
	545912 · Vehicle Expense	\$	-	
	545913 · Ground/Facility Improvements	\$	2,000	
	545900 · Maintenance-Facilities & Imprv - Other			
	Total 545900 · Maintenance-Facilities & Imprv	\$	10,500	
	563800 · Utility Expense			
	563801 · P G & E			
	563802 · Water			
	563803 · Sewer Fees			
	563800 · Utility Expense - Other			
	Total 563800 · Utility Expense			
	572200 · Employee Expense Reimb			
	585600 · Contract Expenses			
	585601 · Audit Fees			
	585602 · Bank Admin Fee			
	585603 · Legal fees			
	585604 · Consultants			
	585600 · Contract Expenses - Other			
	416111 · ASP/Camp Contractors			
	416112 · EEC Contractors			
	Total 585600 · Contract Expenses			
	596612 · Special Events			
	596613 · Conferences/Seminars	\$	2,500	In house trainings/continuing education - D/AD conference attendance + Assistant Director training (D-1.5K, AD 1K)
	596614 · Pool Supplies			
	596615 · Sport League			
	596616 · Incrowd Rent			
	596617 · Seasonal Programs			
	596618 · Supplies-EEP			
	596619 · Snacks-EEP			
	596620 · Spec Act-EEP			
	596621 · EEC supplies	\$	11,000	price increase in supplies, includes expense account for grant \$\$
	596622 · EEC Snacks	\$	10,000	Request for more quality snack items
	596623 · EEC Special Activities	\$	5,000	Entertainment/food, etc for special events like graduation and implementing more special events such as Week of the Young Child
	596624 · Employee Appreciation	\$	2,000	Staff meetings, teacher appreciation week- morale to maintain staff retention
	596625 · POOL SNACK SHACK			
	596626 · MISC EXP-SWIM TEAM			
	596627 · Staff Development	\$	1,500	Department Staff development
	596628 · Training & Certification	\$	1,500	Red Cross Certs
	596600 · Program Specific Expenses - Other			
	Total 596600 · Program Specific Expenses	\$	33,500	
	6331 · Bond Interest Expense	\$	46,547	46546.5 sept '26 (24459), mar '27 (22087.50)
	6332 · Bond Principal exp	\$	153,000	153000 sept '26 153000
	671200 · Telephone Service Charges			
	673100 · Insurance			
	673101 · CAPRI-WORKERS COMP			
	673102 · CAPRI-GEN INS			
	673100 · Insurance - Other			
	Total 673100 · Insurance			
	7211 · Fixed Assets-Structures/Improve			
	721100 · Fixed Assets-Structures/Improve	\$	23,000.00	Room(s) Refresh (paint, floor/carpet), exterior fence painted , playground safety upgrades per CAPRI (remove tree stumps, new playground structures - parrot and tigers)
	721101 · Construction in Progress			
	721102 · Fixed Assets-Not Capitalized			
	Total 7211 · Fixed Assets-Structures/Improve			
	7311 · Fixed Assets-Equipment			
	731101 · Equip-Not Capitalized	\$	3,275	New outside playground items
	Total 7311 · Fixed Assets-Equipment			

Total Expense	\$	1,033,389	
Net Income	\$	522,701	

FY 2026-2027 Budget Request
Administration (Other)

ITEM DESCRIPTION		REQUEST FY2026-2027	FY 26-27 Notes						
Income									
102100 · Property Taxes		\$ 796,680							
102101 · ERAF		\$ 201,980							
152100 · Interest Earned		\$ 190,000							
187100 · State Aid		\$ -							
1992 · All Other Local Govt Rev		\$ -							
1997 · Capital Grants & Contrib		\$ 2,500							
232100 · Park & Recreation Fees									
	232101 · Refunds - Fees	\$ -							
	232102 · Bounced Checks-Fees	\$ -							
	232100 · Park & Recreation Fees - Other	\$ 10,000							
Total 232100 · Park & Recreation Fees		\$ 10,000							
264200 · Stale-Dated Cks		\$ -							
265800 · Miscellaneous Revenue		\$ -							
Total Income		\$ 1,201,160							
Gross Profit		\$ -							
Expense			Wages CPI increase 4%						
411100 · Permanent Salaries		\$ 171,600	GM and Contract Agreement	\$ 6,600.00	\$165,000				
411101 · Temporary Salary Increase (Out of Class)		\$ -	Admin II		Admin Coor		Bookkeeper		
416101 · Office Wages		\$ 132,219	\$ 2,160.00	\$ 54,000.00	\$ 2,662.51	\$ 66,562.70	\$ 3,282.14	\$ 82,053.40	
416100 1 · Longevity Pay		\$ -	\$ 56,160.00		\$ 69,225.21	\$ 6,833	\$ 85,335.54		
416102 · Pool Wages		\$ -			Main. Manager	1 mo / bookkeeper			
416103 · Maintenance Wages		\$ 153,538		\$ 2,828.38	\$ 70,709.60				
416104 · Supervision Wages		\$ -		\$ 73,537.98	\$ 80,000				
416105 · Program Specialist		\$ -		New Maint.	\$ 85,000				
416106 · Vacation Buy Out		\$ -							
416109 · Program Specialist-Swim Team		\$ -							
416110 · Vacation Expense		\$ -							
431100 · Social Security		\$ 29,728							
431200 · Medicare		\$ 6,632							
445100 · Unemployment Insurance		\$ 1,000							
463100 · District Employee Benefits		\$ 58,374							
TOTAL PAYROLL		\$ 553,090							
512100 · Clothing & Uniforms		\$ 5,000							
515600 · Household Expense									
	515601 · Recology	\$ 15,000	Inflation annual increase 5%						
	515602 · Janitorial Supplies	\$ 10,000							
	515603 · Paper Products	\$ -							
	515604 · Cleaning Chemical	\$ -							
	515605 · Cleaning Company	\$ 55,000	Inflation annual increase 5%						
	515606 · Bins	\$ -							
	515600 · Household Expense - Other	\$ -							
Total 515600 · Household Expense		\$ 80,000							
519300 · Office Expense									
	519301 · Outside Printing & Copy Serv	\$ 12,500							
	519302 · Paper Products Expense								
	519303 · General Office Supplies	\$ 8,500							
	519304 · Advertising/Recruiting	\$ 5,000							
	519305 · Postage & Mailing Expense	\$ 7,500							
	519306 · Office Water Expense	\$ -							

	519307 · Other Office Expense	\$	40,000	New Registration Software						
	519308 · Credit card/ACH fee	\$	18,000							
	519309 · Payroll service fees	\$	33,000							
	519300 · Office Expense - Other	\$	-							
Total 519300 · Office Expense		\$	124,500							
533100 · Memberships		\$	17,000							
542300 · Maintenance-Equipment										
545900 · Maintenance-Facilities & Imprv										
	545901 · Lumber & Carpentry Expense	\$	-							
	545902 · Plumbing & Piping	\$	5,000							
	545903 · Paint, Solvents & Chemicals	\$	40,000	Repaint MPR, EEC building						
	545904 · Pool Supplies	\$	-							
	545905 · Locks & Security System	\$	2,000							
	545906 · Signage Expense	\$	7,500	Highlands Rec District Entry Sign and property signage for buildings, wayfinding						
	545907 · General Electrical Expense	\$	10,500	Upgrade Electrical panel box and wiring outlets pool and main building						
	545908 · Motor, Pump & Generator	\$	-							
	545909 · Other General Maintenance	\$	3,774							
	545910 · Waters Systems Maintenance	\$	-							
	545911 · Landscape/Garden Expense	\$	25,000	Annual landscaping contract (estimate), including defensible space mitigation						
	545912 · Vehicle Expense	\$	6,500							
	545913 · Ground/Facility Improvements	\$	17,000							
	545900 · Maintenance-Facilities & Imprv - Other	\$	-							
Total 545900 · Maintenance-Facilities & Imprv		\$	117,274							
563800 · Utility Expense										
	563801 · P G & E	\$	135,000	YOY Review to FY Actual						
	563802 · Water	\$	20,000	YOY Review to FY Actual						
	563803 · Sewer Fees	\$	13,500.00	Increase 2%						
	563800 · Utility Expense - Other	\$	-							
Total 563800 · Utility Expense		\$	168,500	2 months remaining in FY						
572200 · Employee Expense Reimb		\$	-							
585600 · Contract Expenses										
	585601 · Audit Fees	\$	16,000	includes out of contract expenses						
	585602 · Bank Admin Fee	\$	-							
	585603 · Legal fees	\$	50,000	Current and forecasted based on legal claims						
	585604 · Consultants	\$	113,000	\$48K HR / \$65K Pool Renovation	65000	48000				
	585600 · Contract Expenses - Other	\$	100,000	Includes Bookkeeper Transition and Projected Flat Fee Service						
Total 585600 · Contract Expenses		\$	279,000							
596600 · Program Specific Expenses										
	596609 · Misc Exp-EEP	\$	-							
	596610 · Misc Exp-OFFICE Employee Appreciation	\$	4,000							
	596611 · Misc Exp-OTHER	\$	3,000							
	596612 · Special Events	\$	-							
	596613 · Conferences/Seminars	\$	5,000							
	596627 · Staff Development	\$	1,500							
	596628 · Training & Certification	\$	1,000							
	596600 · Program Specific Expenses - Other	\$	-							
Total 596600 · Program Specific Expenses		\$	14,500							
633100 · Bond Interest Expense		\$	-							
633200 · Bond Principal exp		\$	-							
671200 · Telephone Service Charges		\$	12,300	Cloud based phone system \$5500						
673100 · Insurance	673101 · CAPRI-WORKERS COMP	\$	50,000	5 % increase estimate						
	673102 · CAPRI-GEN INS	\$	140,000	5 % increase estimate						
	673100 · Insurance - Other	\$	-							
Total 673100 · Insurance		\$	190,000							
7211 · Fixed Assets-Struct	721101 · Fixed Assets-Structures/Improve - Other	\$	50,000	Tennis Court Resurfacing and net pole replacement; parking lot, walkway, sport court; Sport Court Fence Footer	\$ 25,000	parking lot, walkway, sport court	\$ 10,000.00	Sport Court Fe	\$ 15,000.00	
	721102 · Construction in Progress	\$	315,000	Trenchless Sewer(40K)	\$ 40,000	Retaining Wall	\$ 275,000			
	721102 · Fixed Assets-Not Capitalized									

Total 7211 - Fixed Assets-Structures/Improve		\$ 365,000							
7311 - Fixed Assets-Equip	731101 - Fixed Assets-Equipment - Other	\$ 16,000	Printers Computer R&R Plan						
	731102 - Equip-Not Capitalized	\$ -							
Total 7311 - Fixed Assets-Equipment		\$ 16,000							
Total Expense		\$ 1,929,864							
Net Income		\$ (728,704)							

FY 2026-2027 Budget Request
Pool

ITEM DESCRIPTION	REQUEST FY2026-2027	FY2026-2027 Notes
Income		
102100 · Property Taxes		
152100 · Interest Earned		
187100 · State Aid		
1992 · All Other Local Govt Rev		
1997 · Capital Grants & Contrib		
232100 · Park & Recreation Fees		
232101 · Refunds - Fees	\$ (7,500)	\$6k refunds YTD FY 25-26
232102 · Bounced Checks-Fees	\$ -	
232100 · Park & Recreation Fees - Other	\$ 476,000	Presumes 80% projection of lesson, team, rentals, use fees
Total 232100 · Park & Recreation Fees	\$ 468,500	Roughly 5% increase fees, - increased swim lesson prices, more private lesson offerings, pool rentals- increase more if also increasing swim team fees? + 25K fee increase +50K swim instructor increase
264200 · Stale-Dated Cks		
265800 · Miscellaneous Revenue	\$ -	Pool Concessions
Total Income	\$ 468,500	
Cost of Goods Sold		
Total COGS		
Gross Profit		
Expense		
411100 · Permanent Salaries	\$ 98,000	vacancy 2 month salary
411101 · Temporary Out of Class	\$ -	
416100 · Extra Help Hours - Reg Pay	\$ -	
416101 · Office Wages	\$ -	
416102 · Pool Wages	\$ 332,164	Increase of \$115K to raise LG wage to \$20, HLG \$25, SI to \$25, staffing based on operating hours approximate 10-12/day.
416103 · Maintenance Wages	\$ -	Vacancy rate 1 month
416104 · Supervision Wages	\$ -	
416105 · Program Specialist		
416106 · EEP Wages	\$ -	
416107 · ASP/Camp Wages	\$ -	
416108 · EEC Wages	\$ -	
416109 · Program Specialist-Swim Team		
416110 · Vacation Expense	\$ -	
416111 · ASP/Camp Contractors	\$ -	
416112 · EEC Contractors	\$ -	
431100 · Social Security	\$ 27,961	
431200 · Medicare Contribution	\$ 5,402	
445100 · Unemployment Insurance	\$ -	
463100 · District Employee Benefits	\$ 33,517	
Total Payroll	\$ 497,044	
512100 · Clothing & Uniforms	\$ 3,000	
515600 · Household Expense		
515601 · Recology		
515602 · Janitorial Supplies	\$ 1,800	
515603 · Paper Products	\$ -	
515604 · Cleaning Chemical		
515605 · Cleaning Company		
515606 · Bins		
515600 · Household Expense - Other		
Total 515600 · Household Expense	\$ 1,800	
519300 · Office Expense		
519301 · Outside Printing & Copy Serv	\$ 250	For Flyers and Posters via UPS Store
519302 · Environmental Fees		Purchase of Paper
519303 · General Office Supplies	\$ 2,000	Moving Office Space and will need monitors, and computers for Full Time
519304 · Advertising/Recruiting	\$ 2,800	Spending \$200.00 per month on posts
519305 · Postage & Mailing Expense		
519306 · Office Water Expense		
519307 · Other Office Expense	\$ 150	
519308 · Credit card/ACH fee		
519309 · Payroll service fees		
519300 · Office Expense - Other		
Total 519300 · Office Expense	\$ 5,200	
533100 · Memberships	\$ 3,500	
542300 · Maintenance-Equipment	\$ -	
545900 · Maintenance-Facilities & Imprv	\$ -	
545901 · Lumber & Carpentry Expense	\$ 1,000	Repair Rotting Wood Frames and exterior siding
545902 · Plumbing & Piping	\$ 150	
545903 · Paint, Solvents & Chemicals	\$ 42,000	Purchase of Chems and Maintenance to Controller
545904 · Pool Supplies	\$ 10,000	Vacuum, Pool SI teaching platforms (660 each); Pool Tents (3K)
545905 · Locks & Security System	\$ 5,000	Entry Gate Replacement
545906 · Signage Expense	\$ -	
545907 · General Electrical Expense	\$ 20,000	New Electrical Panel

545908 · Motor, Pump & Generator	\$	26,500	New Injectors/Chemical System Upgrade, PACO Pump installation, Chlorine controller/Bec system(8K); OPR Repla
545909 · Other General Maintenance	\$	2,000	
545910 · Waters Systems Maintenance	\$	-	
545911 · Landscape/Garden Expense	\$	-	
545912 · Vehicle Expense	\$	-	
545913 · Ground/Facility Improvements	\$	-	
545900 · Maintenance-Facilities & Imprv - Other	\$	-	
Total 545900 · Maintenance-Facilities & Imprv	\$	106,650	
563800 · Utility Expense			Actual to Budget added to Department
563801 · P G & E	\$	90,000	10% Increase
563802 · Water	\$	14,000	10% Increase (California law requires that pools be drained every 5-7 years to keep the water clean)
563803 · Sewer Fees	\$	2,500	Related fees for above
563800 · Utility Expense - Other	\$	-	
Total 563800 · Utility Expense	\$	106,500	Estimated allocation
572200 · Employee Expense Reimb			
585600 · Contract Expenses	\$	-	
585601 · Audit Fees	\$	-	
585602 · Bank Admin Fee	\$	-	
585603 · Legal fees	\$	-	
585604 · Consultants	\$	-	
585608 · Contract Expenses - Other	\$	-	
Total 585600 · Contract Expenses	\$	-	
596600 · Program Specific Expenses	\$	-	
596601 · Buses-ASP	\$	-	
596602 · Spec Act-ASP	\$	-	
596603 · Snacks-ASP	\$	-	
596604 · Supplies-ASP	\$	-	
596605 · Awards	\$	-	
596606 · Concession Purchases	\$	3,000	
596607 · Employee Recognition - POOL	\$	2,000	
596608 · Employee Recognition - ASP	\$	-	
596609 · Misc Exp-EEP	\$	-	
596610 · Misc Exp-OFFICE	\$	-	
596611 · Misc Exp-OTHER	\$	-	
596612 · Special Events	\$	1,000	For Special Events (HRD Day)
596613 · Conferences/Seminars	\$	2,500	To Attend the Conference or San Mateo Cert
596614 · Pool Supplies	\$	6,000	Replace fitness dumbelss, kickboards, pullbouy, Swim Lesson Platforms, LG Safety Equipment (tubes, hook, ringbouy), Tents
596615 · Sport League	\$	-	
596616 · Incrowd Rent	\$	-	
596617 · Seasonal Programs	\$	-	
596618 · Supplies-EEP	\$	-	
596619 · Snacks-EEP	\$	-	
596620 · Spec Act-EEP	\$	-	
596621 · EEC supplies	\$	-	
596622 · EEC Snacks	\$	-	
596623 · EEC Special Activities	\$	-	
596624 · EEC Misc	\$	-	
596625 · POOL SNACK SHACK	\$	-	Moved to 596606 - Concession Purchases
596626 · MISC EXP-SWIM TEAM	\$	10,000	Swim Meets, Clothes, Website
596627 · Staff Development	\$	2,000	Aquatics Conference
596628 · Training & Certification	\$	2,000	Red Cross. CPO, Certifications
596600 · Program Specific Expenses - Other	\$	-	
Total 596600 · Program Specific Expenses	\$	28,500	
6331 · Bond Interest Expense	\$	-	
6332 · Bond Principal exp	\$	-	
671200 · Telephone Service Charges	\$	-	
673100 · Insurance			
	\$	13,000	Estimated allocation
	\$	-	
	\$	-	
Total 673100 · Insurance	\$	13,000	Estimated allocation
7211 · Fixed Assets-Structures/Improve	\$	-	
	\$	20,000	Pool Deck Resurfacing, repair coping
	\$	-	A kiddie or wading pool requires a permanent, built-in fixture with its own separate circulation system, and it typically has a maximum depth of 24 inches.
	\$	-	
Total 7211 · Fixed Assets-Structures/Improve	\$	20,000	
7311 · Fixed Assets-Equipment			
	\$	-	
	\$	5,000	LG Office Storage Lockers, deck boxes
Total 7311 · Fixed Assets-Equipment	\$	5,000	
80000 · Interest Exp-Bond			
Total Expense	\$	790,194	
Income before allocation	\$	(321,694)	
Allocation from Other			Standard allocation
Net Income			

FY 2026-2027 Budget Request
Seasonal

ITEM DESCRIPTION			REQUEST FY2026-2027	FY2026-2027 Notes
Income				
	102100 · Property Taxes		\$ -	
	152100 · Interest Earned		\$ -	
	187100 · State Aid		\$ -	
	1992 · All Other Local Govt Rev		\$ -	
	1997 · Capital Grants & Contrib		\$ -	
	232100 · Park & Recreation Fees			
	232101 · Refunds - Fees		\$ (5,000)	
	232102 · Bounced Checks-Fees			
	232100 · Park & Recreation Fees - Other		\$ 135,000	
	Total 232100 · Park & Recreation Fees		\$ 130,000	
	264200 · Stale-Dated Cks			
	265800 · Miscellaneous Revenue			
Total Income			\$ 130,000	
Cost of Goods Sold				
	50000 · Cost of Goods Sold			
Total COGS				
Gross Profit			\$ 130,000	
Expense				
	411100 · Permanent Salaries			
	411101 · Temporary Out of Class			
	416100 · Extra Help Hours - Reg Pay			
	416101 · Office Wages			
	416102 · Pool Wages			
	416103 · Maintenance Wages			
	416104 · Supervision Wages		\$ 22,701	4% Increase
	416106 · Prmm/Enrichmt Specilst-STAFF		\$ 5,400	Lunch enrichmt
	416107 · ASP/Camp Wages			
	416108 · EEC Wages			
	416109 · Program Specialist-SwimTeam			
	416110 · Vacation Expense			
	416111 · ASP/Camp Contractors			
	416112 · EEC Contractors			
	431100 · Social Security		\$ 1,476	
	431200 · Medicare Contribution		\$ 341	
	445100 · Unemployment Insurance			
	463100 · District Employee Benefits		\$ -	
	512100 · Clothing & Uniforms		\$ 800	
	515600 · Household Expense			
	515601 · Recology			
	515602 · Janitorial Supplies			
	515603 · Paper Products			
	515604 · Cleaning Chemical			
	515605 · Cleaning Company		\$ -	
	515606 · Bins			
	515600 · Household Expense - Other			
	Total 515600 · Household Expense			
	519300 · Office Expense			
	519301 · Outside Printing & Copy Serv			

		519302 · Paper Products Expense		
		519303 · General Office Supplies	\$	500
		519304 · Advertising/Recruiting	\$	25
		519305 · Postage & Mailing Expense	\$	375
		519306 · Office Water Expense	\$	-
		519307 · Other Office Expense	\$	500
		519308 · Credit card/ACH fee		
		519309 · Payroll service fees		
		519300 · Office Expense - Other		
		Total 519300 · Office Expense		
		533100 · Memberships		
		542300 · Maintenance-Equipment		
		545900 · Maintenance-Facilities & Imprv		
		545901 · Lumber & Carpentry Expense		
		545902 · Plumbing & Piping		
		545903 · Paint, Solvents & Chemicals		
		545904 · Pool Supplies		
		545905 · Locks & Security System		
		545906 · Signage Expense		
		545907 · General Electrical Expense		
		545908 · Motor, Pump & Generator		
		545909 · Other General Maintenance		
		545910 · Waters Systems Maintenance		
		545911 · Landscape/Garden Expense		
		545912 · Vehicle Expense		
		545913 · Ground/Facility Improvements		
		545900 · Maintenance-Facilities & Imprv - Other		
		Total 545900 · Maintenance-Facilities & Imprv	\$	400
		563800 · Utility Expense		
		563801 · P G & E		
		563802 · Water		
		563803 · Sewer Fees		
		563800 · Utility Expense - Other		
		Total 563800 · Utility Expense		
		572200 · Employee Expense Reimb		
		585600 · Contract Expenses		
		585601 · Audit Fees		
		585602 · Bank Admin Fee		
		585603 · Legal fees		
		585604 · Consultants		
		585600 · Contract Expenses - Other		
		416105 · Program Specialist (Contracted Instructo	\$	90,394
		Total 585600 · Contract Expenses	\$	90,394
		596600 · Program Specific Expenses		
		596601 · Buses-ASP		
		596602 · Spec Act-ASP		
		596603 · Snacks-ASP		
		596604 · Supplies-ASP		
		596605 · Awards		
		596606 · Concession Purchases		
		596607 · Misc Exp-POOL		
		596608 · Misc Exp-ASP		
		596609 · Misc Exp-EEP		
		596610 · Misc Exp-OFFICE		

		596611 · Misc Exp-OTHER		
		596612 · Special Events	\$ 17,000	5% increase
		596613 · Conferences/Seminars	\$ 1,500	
		596614 · Pool Supplies	\$ -	
		596615 · Sport League	\$ -	
		596616 · Incrowd Rent	\$ -	
		596617 · Seasonal Programs	\$ 1,000	
		596618 · Supplies-EEP		
		596619 · Snacks-EEP		
		596620 · Spec Act-EEP		
		596621 · EEC supplies		
		596622 · EEC Snacks		
		596623 · EEC Special Activities		
		596624 · EEC Misc		
		596625 · POOL SNACK SHACK		
		596626 · MISC EXP-SWIM TEAM		
		596627 · Staff Development		
		596628 · Training & Certification		
		596600 · Program Specific Expenses - Other		
		Total 596600 · Program Specific Expenses	\$ 19,500	
		6331 · Bond Interest Expense		
		6332 · Bond Principal exp		
		671200 · Telephone Service Charges		
		673100 · Insurance		
		673101 · CAPRI-WORKERS COMP	\$ 487	
		673102 · CAPRI-GEN INS		
		673100 · Insurance - Other		
		Total 673100 · Insurance	\$ 487	
		7211 · Fixed Assets-Structures/Improve		
		721100 · Fixed Assets-Structures/Improve - Other		
		721101 · Construction in Progress		
		721102 · Fixed Assets-Not Capitalized		
		Total 7211 · Fixed Assets-Structures/Improve		
		7311 · Fixed Assets-Equipment		
		731100 · Fixed Assets-Equipment - Other		
		731101 · Equip-Not Capitalized		
		Total 7311 · Fixed Assets-Equipment		
		80000 · Interest Exp-Bond		
Total Expense				
Net Income				
			\$ 141,498	

**FY 2026-2027 Budget Request
Rental**

ITEM DESCRIPTION			REQUEST FY2026-2027	NOTES 2026-2027
Income				
	102100 · Property Taxes		\$ -	
	152100 · Interest Earned		\$ -	
	187100 · State Aid		\$ -	
	1992 · All Other Local Govt Rev		\$ -	
	1997 · Capital Grants & Contrib		\$ -	
	232100 · Park & Recreation Fees			
	232101 · Refunds - Fees		\$ -	FY25-26: Actuals \$0
	232102 · Bounced Checks-Fees			
	232100 · Park & Recreation Fees - Other		\$ 100,000	Pool rentals moving into Pool Budget (~\$92.5K) / \$72K-Tennis/\$22.5K Ody / Balance other rentals
	Total 232100 · Park & Recreation Fees			
	264200 · Stale-Dated Cks			
	265800 · Miscellaneous Revenue			
Total Income			\$ 100,000	
Cost of Goods Sold				
	50000 · Cost of Goods Sold			
Total COGS				
Gross Profit			\$ 100,000	
Expense				
	411100 · Permanent Salaries			
	411101 · Temporary Out of Class			
	416100 · Extra Help Hours - Reg Pay			
	416101 · Office Wages		\$ -	
	416102 · Pool Wages			
	416103 · Maintenance Wages			
	416104 · Supervision Wages		\$ 49,770	
	416105 · Program Specialist			
	416106 · EEP Wages			
	416107 · ASP/Camp Wages			
	416108 · EEC Wages			
	416109 · Program Specialist-SwimTeam			
	416110 · Vacation Expense			
	416111 · ASP/Camp Contractors			
	416112 · EEC Contractors			
	431100 · Social Security		\$ 3,235.05	
	431200 · Medicare Contribution		\$ 746.55	
	445100 · Unemployment Insurance			
	463100 · District Employee Benefits		\$ 7,723.90	
TOTAL PAYROLL			\$ 61,475.50	
	512100 · Clothing & Uniforms		\$ -	
	515600 · Household Expense			
	515601 · Recology		\$ -	
	515602 · Janitorial Supplies		\$ -	
	515603 · Paper Products		\$ -	
	515604 · Cleaning Chemical		\$ -	
	515605 · Cleaning Company		\$ -	
	515606 · Bins		\$ -	
	515600 · Household Expense - Other		\$ -	
	Total 515600 · Household Expense		\$ -	
	519300 · Office Expense			
	519301 · Outside Printing & Copy Serv		\$ -	
	519302 · Paper Products Expense		\$ -	
	519303 · General Office Supplies		\$ 500.00	

		519304 · Advertising/Recruiting	\$	600.00	
		519305 · Postage & Mailing Expense	\$	375.00	
		519306 · Office Water Expense			
		519307 · Other Office Expense	\$	2,150.00	
		519308 · Credit card/ACH fee	\$	-	
		519309 · Payroll service fees	\$	-	
		519300 · Office Expense - Other	\$	-	
		Total 519300 · Office Expense			
		533100 · Memberships	\$	-	
		542300 · Maintenance-Equipment	\$	-	
		545900 · Maintenance-Facilities & Imprv			
		545901 · Lumber & Carpentry Expense	\$	-	
		545902 · Plumbing & Piping	\$	-	
		545903 · Paint, Solvents & Chemicals	\$	-	
		545904 · Pool Supplies	\$	-	
		545905 · Locks & Security System	\$	150.00	
		545906 · Signage Expense	\$	-	
		545907 · General Electrical Expense	\$	-	
		545908 · Motor, Pump & Generator	\$	-	
		545909 · Other General Maintenance	\$	500.00	
		545910 · Waters Systems Maintenance	\$	-	
		545911 · Landscape/Garden Expense	\$	-	
		545912 · Vehicle Expense	\$	-	
		545913 · Ground/Facility Improvements	\$	-	
		545900 · Maintenance-Facilities & Imprv - Other			
		Total 545900 · Maintenance-Facilities & Imprv	\$	650.00	
		563800 · Utility Expense			
		563801 · P G & E	\$	-	
		563802 · Water	\$	-	
		563803 · Sewer Fees	\$	-	
		563800 · Utility Expense - Other	\$	-	
		Total 563800 · Utility Expense	\$	-	
		572200 · Employee Expense Reimb	\$	-	
		585600 · Contract Expenses			
		585601 · Audit Fees	\$	-	
		585602 · Bank Admin Fee	\$	-	
		585603 · Legal fees	\$	-	
		585604 · Consultants	\$	-	
		585600 · Contract Expenses - Other	\$	-	
		416111	\$	-	
		416112	\$	-	
		416105 · Program Specialist	\$	-	
		Total 585600 · Contract Expenses	\$	-	
		596600 · Program Specific Expenses			
		596601 · Buses-ASP	\$	-	
		596602 · Spec Act-ASP	\$	-	
		596603 · Snacks-ASP	\$	-	
		596604 · Supplies-ASP	\$	-	
		596605 · Awards	\$	-	
		596606 · Concession Purchases	\$	-	
		596607 · Misc Exp-POOL	\$	-	
		596608 · Misc Exp-ASP	\$	-	
		596609 · Misc Exp-EEP	\$	-	
		596610 · Misc Exp-OFFICE	\$	-	
		596611 · Misc Exp-OTHER	\$	-	
		596612 · Special Events	\$	-	
		596613 · Conferences/Seminars	\$	-	
		596614 · Pool Supplies	\$	-	
		596615 · Sport League	\$	-	
		596616 · Incrowd Rent	\$	-	
		596617 · Seasonal Programs	\$	-	

		596618 · Supplies-EEP	\$	-	
		596619 · Snacks-EEP	\$	-	
		596620 · Spec Act-EEP	\$	-	
		596621 · EEC supplies	\$	-	
		596622 · EEC Snacks	\$	-	
		596623 · EEC Special Activities	\$	-	
		596624 · EEC Misc	\$	-	
		596625 · POOL SNACK SHACK	\$	-	
		596626 · MISC EXP-SWIM TEAM	\$	-	
		596627 · Staff Development	\$	-	
		596628 · Training & Certification	\$	-	
		596600 · Program Specific Expenses - Other			
		Total 596600 · Program Specific Expenses	\$	-	
		6331 · Bond Interest Expense	\$	-	
		6332 · Bond Principal exp	\$	-	
		671200 · Telephone Service Charges	\$	-	
		673100 · Insurance			
		673101 · CAPRI-WORKERS COMP	\$	-	
		673102 · CAPRI-GEN INS	\$	-	
		673100 · Insurance - Other	\$	-	
		Total 673100 · Insurance	\$	-	
		7211 · Fixed Assets-Structures/Improve			
		721100 · Fixed Assets-Structures/Improve - Other			
		721101 · Construction in Progress	\$	-	
		721102 · Fixed Assets-Not Capitalized	\$	-	
		Total 7211 · Fixed Assets-Structures/Improve	\$	-	
		7311 · Fixed Assets-Equipment			
		731100 · Fixed Assets-Equipment - Other	\$	-	
		731101 · Equip-Not Capitalized	\$	-	
		Total 7311 · Fixed Assets-Equipment	\$	-	
		80000 · Interest Exp-Bond	\$	-	
		Total Expense	\$	62,125.50	
		NET INCOME BEFORE ALLOCATION	\$	37,874.50	