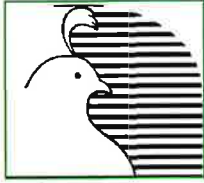


RIO LINDA ELVERTA RECREATION and PARK DISTRICT



Board of Directors  
Regular Meeting Agenda<sup>1</sup>

Wednesday, January 15, 2025, 6:00pm

Community Center  
6730 Front Street  
Rio Linda, CA 95673  
(916) 991-5929 or  
[www.RLEParks.com](http://www.RLEParks.com)

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

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

**Call to Order<sup>ii</sup>**

- Pledge of Allegiance
- Roll Call

Charlea R. Moore – Chairperson  
Wayne Del Nero – Vice Chairperson  
Deanna Read – Director

Troy Golden – Secretary  
Lisa L. Morris – Director

**THIS DISTRICT BOARD MEETING WILL HAVE A TELECONFERENCE OPTION**

<https://us02web.zoom.us/j/82260406658?pwd=suVmaNaCk9dtQ5N1iWZFPvY3cPZ4Gr.1>  
Meeting ID: 822 6040 6658 Passcode: 856735

Note: The meeting is being held both live and by video conferencing means for members of the public to observe, for Board Directors who are unable to attend (per AB 2449), and for presentations from consultants who are geographically out of the area. Members of the public seeking to address the Board of Directors are strongly encouraged to attend the General Board Meeting in person.

**Public Comments<sup>iii</sup> for Items not on this Agenda**

**Introduction of Guests**

**Presentations & Announcements**

1. Introduction of Liliyanna McCurdy – Recreation Coordinator
2. Presentation from Ed Valencia of the Rio Linda Lions Club – Ruby's Baskets

**Review of Written Correspondence**

1. Letter of Police Disbandment explanation from Fulton El Camino RPD Board Chairperson pg. 3
2. Sacramento County – Pooled Investment Fund Annual Report pg. 6

**Consent Calendar**

**Receive & File:**

1. Park Police Monthly Report. (M. Heller) pg. 22

**Approve:**

2. Minutes of December 11, 2024, Board of Directors Regular Meeting. (M. Heller) pg. 23
3. Cash Disbursements: December 31, 2024. (A. Hernandez) pg. 28
4. Finance Report: December 31, 2024. (A. Hernandez) pg. 36
5. Park Maintenance Monthly Report. (D. Davidson) pg. 45
6. Recreation Monthly Report. (Y. Lagge) pg. 46
7. General Manager's Report. (M. Heller) pg. 47
8. Adoption of Resolution #2025-01 approving a contract with Knight Watch Protective Services Inc. for Park and Facility patrols. (M. Heller) pg. 51
9. Discussion – Status of the Firehouse Committee. (M. Heller) pg. 61

### **General Business**

- |  |        |
|--|--------|
| 10. Discussion – Twin Rivers Unified School District Police Services. (M. Heller)                            | pg. 62 |
| 11. Discussion – Educational Revenue Augmentation Fund (ERAF). (M. Heller)                                   | pg. 64 |
| 12. Adoption of Resolution #2025-02 to approve Board Committee Assignments. (M. Heller)                      | pg. 85 |
| 13. Adoption of Resolution #2025-03 approving the Mid-Year Budget for Fiscal Year 2024-25.<br>(A. Hernandez) | pg. 90 |

### **Board of Directors Committee Minutes**

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

### **Board of Directors Comments & Future Agenda Items**

- Comments
- General Manager Comments
- Future Agenda Items

### **Adjournment**

### **MEETING SCHEDULE**

The next regularly scheduled meeting of the Rio Linda Elverta Recreation and Park District Board of Directors is February 19, 2025, at 6730 Front Street, Rio Linda, California 95673.

#### **ADA COMPLIANCE STATEMENT**

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

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

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

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

**Next Resolution Number. 2025-04**



December 13, 2024

Ms. Lisa L. Morris  
Chair, Board of Directors  
Rio Linda Elverta Recreation and Park District  
810 Oak Lane  
Rio Linda, CA 95673

Dear Chair Morris and Members of the Board of Directors:

As you know, Rio Linda-Elverta Recreation and Park District and Fulton-El Camino Recreation and Park District have enjoyed a collaborative relationship for many years. Among other things, the Districts have partnered on a contract under which Fulton-El Camino agreed to provide police services to patrol Rio Linda-Elverta's parks. We appreciate the longstanding and cooperative relationship between our Districts.

Regrettably, Fulton-El Camino had to terminate this contract on November 27, 2024. We understand that the Board may have some questions about the decision of the Fulton-El Camino Board to terminate the contract, including its timing. We would be happy to meet with you to discuss any concerns you may have.

We have noted that some misinformation is being circulated about the context of this decision and the decision itself. While we do not intend to correct every inaccuracy that has been brought to our attention, we would like to correct the record regarding some key facts related to Fulton-El Camino's actions, as follows:

- The General Manager did not present any recommendation, and the Fulton-El Camino Board did not consider any motion, to disband or dissolve the police department until after Fulton-El Camino received notice from the Sacramento County Sheriff's Office in November 2024 that the Sheriff's Office would be terminating its contract to provide dispatch services to the Fulton-El Camino Recreation and Park District Police Department.
- The Fulton-El Camino Board hired Beth Johnson in June 2023 to lead the police department as a part-time employee at a rate of \$200 per hour. Ms. Johnson does not have a "salary" of \$240,000; in fact, she is not a salaried employee. Wages associated with Ms. Johnson's work have been significantly higher than originally anticipated due to the need for her to address numerous issues with the police department that were not anticipated.

**Fulton-El Camino  
Recreation & Park  
District**

2201 Cottage Way  
Sacramento, California  
95825

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*An Independent Special District*

- Fulton-El Camino had known for some time that the police department was not financially viable as it was depleting resources from the park and recreation budget. In March 2024, our General Manager, Emily Ballus, and Ms. Johnson convened a meeting to discuss the financial situation with each of the contracting park districts. At that meeting, Ms. Johnson mentioned that the Districts could hire an armed security service as one potential option for future park security needs. One security company was contacted to provide pricing options so all of the affected districts could see if they had any interest in such a collaboration. Ms. Johnson did not commit to prepare an RFP for security services for the districts to consider, nor could she do so, as the Board of Fulton-El Camino had not authorized the release of an RFP for security services.
- Fulton-El Camino held a special meeting on November 12 and another special meeting on November 21, 2024, to discuss developments related to the police department, as the situation was rapidly changing. For example, on November 20, 2024, at 2:04 pm, the Sheriff's Office officially notified the General Manager that they would be terminating all their contracts with Fulton-El Camino on December 31, 2024. The General Manager immediately informed me of this development and I asked her to call a special meeting concurrent with our general meeting, which was scheduled for the next day. The agenda for the special meeting on November 21, 2024 was posted at 2:33 PM, consistent with the Brown Act's requirement that an agenda for a special meeting be posted with no less than 24 hours notice.
- At the November 21 meeting, Fulton-El Camino's Board voted (4-1) to disband the police department and terminate the contracts with the other districts effective January 1, 2025. The Board made this decision because, at that time, we understood that the Sheriff's Department would be terminating its contracts to provide Fulton-El Camino with dispatch and other necessary services after December 31, 2024.
- On November 26, 2024, Fulton-El Camino received notice from the Sheriff's Office that the Sheriff's Office would be terminating its contracts with Fulton-El Camino effective immediately. Accordingly, on November 27, 2024, our counsel provided notice to all the contracting districts that Fulton-El Camino was terminating its contracts to provide them with police services, effective immediately.

Although it was necessary to terminate the contracts effective immediately, due to the circumstances, we do regret the inconvenience to your district and the other contracting districts caused by these events. We understand the importance of safety in our parks, and it was not our intention to leave you without security services.

**Fulton-El Camino  
 Recreation & Park  
 District**

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 Sacramento, California  
 95825

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[www.fecrecpark.com](http://www.fecrecpark.com)



We trust that this letter has answered some of your questions about the situation. As noted above, we remain willing to discuss any issues or questions you or your staff have in a professional and courteous manner. We understand that there has been a lot of frustration about the situation, but we do not believe that is appropriately vented to or at our staff.

Thank you for your understanding and patience as we work through these difficult issues.

Sincerely,

Jessica Dias  
Board Chair  
Fulton-El Camino Recreation & Park District

cc: Mike Heller, General Manager, Rio Linda-Elverta Recreation & Park District

Emily Ballus, General Manager, Fulton-El Camino Recreation & Park District

Members of the Board, Fulton-El Camino Recreation & Park District

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**Department of Finance**  
Chad Rinde  
Director



**Divisions**  
Auditor-Controller  
Consolidated Utilities Billing &  
Service  
Investments  
Revenue Recovery  
Tax Collection & Licensing  
Treasury

**County of Sacramento**

January 6, 2025

To: Board Chair, Pooled Investment Fund Participant Agency

Subject: **CALENDAR YEAR 2025 INVESTMENT POLICY FOR THE POOLED INVESTMENT FUND**

Since 1987, the Director of Finance has submitted a statement of investment policy to the Sacramento County Board of Supervisors for consideration and adoption. The Board of Supervisors approved the enclosed calendar year 2024 investment policy on December 3, 2024.

The 2025 investment policy updates the Pooled Investment Fund benchmark and clarifies that withdrawals for outside investment include any interest earnings.

I recommend that the legislative body of your agency receive and file the enclosed Sacramento County Annual Investment Policy of the Pooled Investment Fund — Calendar Year 2025 at its next regular meeting. Your action to receive and file the policy constitutes consideration at a public meeting as recommended by Government Code section 53646(a)(2). The investment policy is also available on the Department of Finance – Investment Division webpage at <https://finance.saccounty.gov/investments>.

The following investment-related reports are also publicly available on the Investment Division webpage listed above:

- Pooled Investment Fund Monthly Review
- Quarterly Pooled Investment Fund Report
- Non-Pooled Investment Funds Portfolio Report

If you have any questions about the investment policy or management of the Pooled Investment Fund portfolio, please call me at (916) 874-6744 or Chief Investment Officer Bernard Santo Domingo at (916) 874-7320.

Sincerely,

**Chad Rinde**  
Director of Finance

Enclosure

700 H Street, Suite 3650, Sacramento, CA 95814  
Office (916) 874-6744 | [finance.saccounty.gov](https://finance.saccounty.gov)



## **SACRAMENTO COUNTY**

# **Annual Investment Policy of the Pooled Investment Fund**

## **CALENDAR YEAR 2025**

*Approved by the  
Sacramento County Board of Supervisors*

**December 3, 2024  
Resolution No. 2024-0908**

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SACRAMENTO COUNTY  
**Annual Investment Policy**  
**of the Pooled Investment Fund**  
CALENDAR YEAR 2025

**I. Authority**

Under the Sacramento County Charter, the Board of Supervisors established the position of Director of Finance and by ordinance will annually review and renew the Director of Finance's authority to invest and reinvest all the funds in the County Treasury.

**II. Policy Statement**

This Investment Policy (Policy) establishes cash management and investment guidelines for the Director of Finance, who is responsible for the stewardship of the Sacramento County Pooled Investment Fund. Each transaction and the entire portfolio must comply with California Government Code and this Policy. All portfolio activities will be judged by the standards of the Policy and its investment objectives. Activities that violate its spirit and intent will be considered contrary to the Policy.

**III. Standard of Care**

The Director of Finance is the Trustee of the Pooled Investment Fund and therefore, a fiduciary subject to the prudent investor standard. The Director of Finance, employees involved in the investment process, and members of the Sacramento County Treasury Oversight Committee (Oversight Committee) shall refrain from all personal business activities that could conflict with the management of the investment program. All individuals involved will be required to report all gifts and income in accordance with California state law. When investing, reinvesting, purchasing, acquiring, exchanging, selling and managing public funds, the Director of Finance shall act with care, skill, prudence, and diligence to meet the aims of the investment objectives listed in Section IV, Investment Objectives.

**IV. Investment Objectives**

The Pooled Investment Fund shall be prudently invested in order to earn a reasonable return, while awaiting application for governmental purposes. The specific objectives for the Pooled Investment Fund are ranked in order of importance.

**A. Safety of Principal**

The preservation of principal is the primary objective. Each transaction shall seek to ensure that capital losses are avoided, whether they be from securities default or erosion of market value.

**B. Liquidity**

As a second objective, the Pooled Investment Fund should remain sufficiently flexible to enable the Director of Finance to meet all operating requirements that may be reasonably anticipated in any depositor's fund.

**C. Public Trust**

In managing the Pooled Investment Fund, the Director of Finance and the authorized investment traders should avoid any transactions that might impair public confidence in Sacramento County and the participating local agencies. Investments should be made with precision and care, considering the probable safety of the capital as well as the probable income to be derived.

**D. Maximum Rate of Return**

As the fourth objective, the Pooled Investment Fund should be designed to attain a market average rate of return through budgetary and economic cycles, consistent with the risk limitations, prudent investment principles and cash flow characteristics identified herein. For comparative purposes, the State of California Local Agency Investment Fund (LAIF) and similarly-sized California county pools will be used as performance benchmarks.

**✓. Pooled Investment Fund Investors**

The Pooled Investment Fund investors are comprised of Sacramento County, school and community college districts, districts directed by the Board of Supervisors, and independent special districts and joint powers authorities whose treasurer is the Director of Finance. Any local agencies not included in this category are subject to California Government Code section 53684 and are referred to as outside investors.

**VI. Implementation**

In order to provide direction to those responsible for management of the Pooled Investment Fund, the Director of Finance has established this Policy and will provide it to the Oversight Committee and render it to legislative bodies of local agencies that participate in the Pooled Investment Fund. In accordance with California Government Code section 53646, et seq., the Board of Supervisors shall review and approve this Policy annually at a public meeting.

This Policy provides a detailed description of investment parameters used to implement the investment process and includes the following: investable funds; authorized instruments; prohibited investments; credit requirements; maximum maturities and concentrations; repurchase agreements; Community Reinvestment Act Program; criteria and qualifications of broker/dealers and direct issuers; investment guidelines, management style and strategy; Approved Lists; and calculation of yield and costs.

**VII. Internal Controls**

The Director of Finance shall establish internal controls to provide reasonable assurance that the investment objectives are met and to ensure that the assets are protected from loss, theft, or misuse. To assist in implementation and internal controls, the Director of Finance has established an Investment Group and a Review Group.

The Investment Group, which is comprised of the Director of Finance and his/her designees, is responsible for maintenance of the investment guidelines and Approved Lists. These guidelines and lists can be altered daily, if needed, to adjust to the ever-changing financial markets. The guidelines can be more conservative or match the policy language. In no case can the guidelines override the Policy.

The Review Group, which is comprised of the Director of Finance and his/her designees, is responsible for the monthly review and appraisal of all the investments purchased by the Director of Finance and staff. This review includes bond proceeds, which are invested separately from the Pooled Investment Fund and are not governed by this Policy.

The Director of Finance shall establish a process for daily, monthly, quarterly, and annual review and monitoring of the Pooled Investment Fund activity. The following articles, in order of supremacy, govern the Pooled Investment Fund:

1. California Government Code
2. Annual Investment Policy
3. Current Investment Guidelines
4. Approved Lists (see page 9, Section IX.K)

The Director of Finance shall review the daily investment activity and corresponding bank balances.

Monthly, the Review Group shall review all investment activity and its compliance to the corresponding governing articles and investment objectives.

All securities purchased, with the exception of bank deposits, money market mutual funds, and LAIF, shall be delivered to the independent third-party custodian selected by the Director of Finance. This includes all collateral for repurchase agreements. All trades, where applicable, will be executed by delivery versus payment by the designated third-party custodian.

**VIII. Sacramento County Treasury Oversight Committee**

In accordance with California Government Code section 27130 et seq., the Board of Supervisors, in consultation with the Director of Finance, has created the Sacramento County Treasury Oversight Committee (Oversight Committee). Annually, the Oversight Committee shall cause an audit to be conducted on the Pooled Investment Fund. The meetings of the Oversight Committee shall be open to the public and subject to the Ralph M. Brown Act.

A member of the Oversight Committee may not be employed by an entity that has contributed to the campaign of a candidate for the office of local treasurer, or contributed to the campaign of a candidate to be a member of a legislative body of any local agency that has deposited funds in the county treasury, in the previous three years or during the period that the employee is a member of the Oversight Committee. A member may not directly or indirectly raise money for a candidate for local treasurer or a member of the Sacramento County Board of Supervisors or governing board of any local agency that has deposited funds in the county treasury while a member of the Oversight Committee. Finally, a member may not secure employment with, or be employed by bond underwriters, bond counsel, security brokerages or dealers, or financial services firms, with whom the treasurer is doing business during the period that the person is a member of the Oversight Committee or for one year after leaving the committee.

The Oversight Committee is not allowed to direct individual investment decisions, select individual investment advisors, brokers or dealers, or impinge on the day-to-day operations of the Department of Finance treasury and investment operations.

## **IX. Investment Parameters**

### **A. Investable Funds**

Total Investable Funds (TIF) for purposes of this Policy are all Pooled Investment Fund moneys that are available for investment at any one time, including the estimated bank account float. Included in TIF are funds of outside investors, if applicable, for which the Director of Finance provides investment services. Excluded from TIF are all funds held in separate portfolios.

The Cash Flow Horizon is the period in which the Pooled Investment Fund cash flow can be reasonably forecasted. This Policy establishes the Cash Flow Horizon to be one (1) year.

Once the Director of Finance has deemed that the cash flow forecast can be met, the Director of Finance may invest funds in securities with maturities beyond one year. These securities will be referred to as the Core Portfolio.

### **B. Authorized Investments**

Authorized investments shall match the general categories established by the California Government Code sections 53601 et seq. and 53635 et seq. Authorized investments shall include, in accordance with California Government Code section 16429.1, investments into LAIF. Authorization for specific instruments within these general categories, as well as narrower portfolio concentration and maturity limits, will be established and maintained by the Investment Group as part of the Investment Guidelines. As the California Government Code is amended, this Policy shall likewise become amended.

**C. Prohibited Investments**

No investments shall be authorized that have the possibility of returning a zero or negative yield if held to maturity except for securities issued by, or backed by, the United States government during a period of negative market interest rates. Prohibited investments shall include inverse floaters, range notes, and interest only strips derived from a pool of mortgages.

All legal investments issued by a tobacco-related company are prohibited. A tobacco-related company is defined as an entity that makes smoking products from tobacco used in cigarettes, cigars, or snuff or for smoking in pipes. The tobacco-related issuers restricted from any investment are any component companies in the Dow Jones U.S. Tobacco Index or the NYSE Arca Tobacco Index.

**D. Credit Requirements**

Except for municipal obligations and Community Reinvestment Act (CRA) deposits, the issuer's short-term credit ratings shall be at or above A-1 by Standard & Poor's, P-1 by Moody's, and, if available, F1 by Fitch, and the issuer's long-term credit ratings shall be at or above A by Standard & Poor's, A2 by Moody's, and, if available, A by Fitch. There are no credit requirements for Registered State Warrants. All other municipal obligations shall be at or above a short-term rating of SP-1 by Standard & Poor's, MIG1 by Moody's, and, if available, F1 by Fitch.

**Community Reinvestment Act Program Credit Requirements**

Maximum Amount	Minimum Requirements
Up to the FDIC- or NCUSIF-insured limit for the term of the deposit	<b>Banks</b> — FDIC Insurance Coverage
	<b>Credit Unions</b> — NCUSIF Insurance Coverage  <i>Credit unions are limited to a maximum deposit of the NCUSIF-insured limit since they are not rated by nationally recognized rating agencies and are not required to provide collateral on public deposits.</i>
Over the FDIC- or NCUSIF-insured limit	(Any 2 of 3 ratings) S&P: A-2 Moody's: P-2 Fitch: F-2 <b>OR</b> Through a private sector entity that assists in the placement of deposits to achieve FDIC insurance coverage of the full deposit and accrued interest.  Collateral is required

Eligible banks must have Community Reinvestment Act performance ratings of “satisfactory” or “outstanding” from their federal regulator. In addition, deposits greater than the federally-insured amount must be collateralized. Banks must either have a letter of credit issued by the Federal Home Loan Bank of San Francisco or place securities worth between 110% and 150% of the value of the deposit with the Federal Reserve Bank of San Francisco, the Home Loan Bank of San Francisco, or a trust bank.

Since credit unions do not have Community Reinvestment Act performance ratings, they must demonstrate a commitment to community reinvestment lending and charitable activities comparable to what is required of banks.

All commercial paper and medium-term note issues must be issued by corporations operating within the United States and having total assets in excess of one billion dollars (\$1,000,000,000).

The Investment Group may raise these credit standards as part of the Investment Guidelines and Approved Lists. Appendix A provides a Comparison and Interpretation of Credit Ratings by Standard & Poor’s, Moody’s, and Fitch.

**E. Maximum Maturities**

Due to the nature of the invested funds, no investment with limited market liquidity should be used. Appropriate amounts of highly-liquid investments, such as U.S. Treasury and Agency obligations, should be maintained to accommodate unforeseen withdrawals.

The maximum maturity, determined as the term from the date of ownership to the date of maturity, for each investment shall be established as follows:

U.S. Treasury and Agency Obligations .....	5 years
Washington Supranational Obligations <sup>1</sup> .....	5 years
Municipal Notes .....	5 years
Registered State Warrants .....	5 years
Bankers Acceptances .....	180 days
Commercial Paper .....	270 days
Negotiable Certificates of Deposit .....	270 days
CRA Bank Deposit/Certificates of Deposit .....	1 year
Repurchase Agreements .....	1 year
Reverse Repurchase Agreements .....	92 days
Medium-Term Corporate Notes .....	180 days
Collateralized Mortgage Obligations .....	180 days

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The International Bank for Reconstruction and Development, International Finance Corporation, and Inter-American Development Bank.

The Investment Group may reduce these maturity limits to a shorter term as part of the Investment Guidelines and the Approved Lists.

The ultimate maximum maturity of any investment shall be five (5) years. The dollar-weighted average maturity of all securities shall be equal to or less than three (3) years.

**F. Maximum Concentrations**

No more than 80% of the portfolio may be invested in issues other than U.S. Treasury and Agency obligations. The maximum allowable percentage for each type of security is set forth as follows:

U.S. Treasury and Agency Obligations.....	100%
Municipal Notes.....	80%
Registered State Warrants.....	80%
Bankers Acceptances.....	40%
Commercial Paper.....	40%
Washington Supranational Obligations.....	30%
Negotiable Certificates of Deposit and CRA Deposit/Certificates of Deposit.....	30%
Repurchase Agreements.....	30%
Reverse Repurchase Agreements.....	20%
Medium-Term Corporate Notes.....	30%
Money Market Mutual Funds.....	20%
Collateralized Mortgage Obligations.....	20%
Local Agency Investment Fund (LAIF).....	(per State limit)

The Investment Group may reduce these concentrations as part of the Investment Guidelines and the Approved Lists.

Excluding U.S. Treasury and Agency obligations, no more than 10% of the portfolio, may be invested in securities of a single issuer including its related entities.

Where a percentage limitation is established above, for the purpose of determining investment compliance, that maximum percentage will be applied on the date of purchase.

**G. Repurchase Agreements**

Under California Government Code section 53601, paragraph (j) and section 53635, the Director of Finance may enter into Repurchase Agreements and Reverse Repurchase Agreements. The maximum maturity of a Repurchase Agreement shall be one year. The maximum maturity of a reverse repurchase agreement shall be 92 days, and the proceeds of a reverse repurchase agreement may not be invested beyond the expiration of the agreement. The reverse repurchase agreement must be "matched to maturity" and meet all other requirements in the code.

All repurchase agreements must have an executed Sacramento County Master Repurchase Agreement on file with both the Director of Finance and the Broker/Dealer. Repurchase Agreements executed with approved broker-dealers must be collateralized with either: (1) U.S. Treasury and Agency obligations with a market value of 102% for collateral marked to market daily; or (2) money market instruments on the Approved Lists of the County that meet the qualifications of the Policy, with a market value of 102%. Since the market value of the underlying securities is subject to daily market fluctuations, investments in repurchase agreements shall be in compliance if the value of the underlying securities is brought back up to 102% no later than the next business day. Use of mortgage-backed securities for collateral is not permitted. Strictly for purposes of investing the daily excess bank balance, the collateral provided by the Sacramento County's depository bank can be U.S. Treasury and Agency obligations valued at 110%, or mortgage-backed securities valued at 150%.

#### **H. Community Reinvestment Act Program**

The Director of Finance has allocated within the Pooled Investment Fund, a maximum of \$90 million for the Community Reinvestment Act Program to encourage community investment by financial institutions, which includes community banks and credit unions, and to acknowledge and reward local financial institutions that support the community's financial needs. The Director of Finance may increase this amount, as appropriate, while staying within the investment policy objectives and maximum maturity and concentration limits. The eligible banks and savings banks must have Community Reinvestment Act performance ratings of "satisfactory" or "outstanding" from each financial institution's regulatory authority. The minimum credit requirements are located on page 5 of Section IX.D.

#### **I. Criteria and Qualifications of Brokers/Dealers and Direct Issuers**

All transactions initiated on behalf of the Pooled Investment Fund and Sacramento County shall be executed through either government security dealers reporting as primary dealers to the Market Group of the Federal Reserve Bank of New York or direct issuers that directly issue their own securities that have been placed on the Approved List of brokers/dealers and direct issuers. Further, these firms must have an investment grade rating from at least two national rating services, if available.

Brokers/Dealers and direct issuers that have exceeded the political contribution limits, as contained in Rule G-37 of the Municipal Securities Rulemaking Board, within the preceding four-year period to the Director of Finance, any member of the Board of Supervisors, or any candidate for the Board of Supervisors, are prohibited from the Approved List of brokers/dealers and direct issuers.

Each broker/dealer and direct issuer will be sent a copy of this Policy and a list of those persons authorized to execute investment transactions. Each firm must



acknowledge receipt of such materials to qualify for the Approved List of brokers/dealers and direct issuers.

Each broker/dealer and direct issuer authorized to do business with Sacramento County shall, at least annually, supply the Director of Finance with audited financial statements.

**J. Investment Guidelines, Management Style and Strategy**

The Investment Group shall issue and maintain Investment Guidelines specifying authorized investments, credit requirements, permitted transactions, and issue maturity and concentration limits consistent with this Policy.

The Investment Group shall also issue a statement describing the investment management style and current strategy for the entire investment program. The management style and strategy can be changed to accommodate shifts in the financial markets, but at all times they must be consistent with this Policy and its objectives.

**K. Approved Lists**

The Investment Group, named by the Director of Finance, shall issue and maintain various Approved Lists. These lists are:

1. Approved Domestic Banks for all legal investments.
2. Approved Foreign Banks for all legal investments.
3. Approved Commercial Paper and Medium Term Note Issuers.
4. Approved Money Market Mutual Funds.
5. Approved Firms for Purchase or Sale of Securities (Brokers/Dealers and Direct Issuers).
6. Approved Banks / Credit Unions for the Community Reinvestment Act Program.

**L. Calculation of Yield and Costs**

The costs of managing the investment portfolio, including but not limited to: investment management; accounting for the investment activity; custody of the assets; managing and accounting for the banking; receiving and remitting deposits; oversight controls; and indirect and overhead expenses are charged to the investment earnings based upon actual labor hours worked in respective areas. Costs of these respective areas are accumulated by specific cost accounting projects and charged to the Pooled Investment Fund on a quarterly basis throughout the fiscal year.

The Department of Finance will allocate the net interest earnings of the Pooled Investment Fund quarterly. The net interest earnings are allocated based upon the average daily cash balance of each Pooled Investment Fund participant.

**X. Reviewing, Monitoring and Reporting of the Portfolio**

The Review Group will prepare and present to the Director of Finance at least monthly a comprehensive review and evaluation of the transactions, positions, performance of the Pooled Investment Fund and compliance to the California Government Code, Policy, and Investment Guidelines.

Quarterly, the Director of Finance will provide to the Board of Supervisors, the Oversight Committee, and to any local agency participant that requests a copy, a detailed report on the Pooled Investment Fund. The report will also be posted on the Department of Finance website. Pursuant to California Government Code section 53646, the report will list the type of investments, name of issuer, maturity date, par and dollar amount of the investment. For the total Pooled Investment Fund, the report will list average maturity, the market value, and the pricing source. Additionally, the report will show any funds under the management of contracting parties, a statement of compliance to the Policy and a statement of the Pooled Investment Fund's ability to meet the expected expenditure requirements for the next six months.

**XI. Withdrawal Requests for Pooled Fund Investors**

The Director of Finance will honor all requests to withdraw funds for normal cash flow purposes that are approved by the Director of Finance at a one dollar net asset value. Any requests to withdraw funds for purposes other than immediate cash flow needs, such as for external investing, are subject to the consent of the Director of Finance. In accordance with California Government Code Sections 27133(h) and 27136, such requests for withdrawals must first be made in writing to the Director of Finance. When evaluating a request to withdraw funds, the Director of Finance will take into account the effect of a withdrawal on the stability and predictability of the Pooled Investment Fund and the interests of other depositors. Any withdrawal for such purposes will include par value and any interest earnings in the Pooled Investment Fund on the date of the withdrawal.

**XII. Limits on Honoraria, Gifts, and Gratuities**

In accordance with California Government Code Section 27133(d), this Policy establishes limits for the Director of Finance; individuals responsible for management of the portfolios; and members of the Investment Group and Review Group who direct individual investment decisions, select individual investment advisors and broker/dealers, and conduct day-to-day investment trading activity. The limits also apply to members of the Oversight Committee. Any individual who receives an aggregate total of gifts, honoraria and gratuities in excess of \$50 in a calendar year from a broker/dealer, bank or service provider to the Pooled Investment Fund must report the gifts, dates and firms to the designated filing official and complete the appropriate State forms.

No individual may receive aggregate gifts, honoraria, and gratuities from any single source in a calendar year in excess of the amount specified in Section 18940.2(a) of Title 2, Division 6 of the California Code of Regulations. This limitation is \$590 for the period January 1, 2023, to December 31, 2024. The limitation for January 1, 2025, to December

31, 2026, will be amended to reflect biennial cost of living adjustments by the State Fair Political Practices Commission by January 2025. Any violation must be reported to the State Fair Political Practices Commission.

**XIII. Terms and Conditions for Outside Investors**

Outside investors may invest in the Pooled Investment Fund through California Government Code Section 53684. Their deposits are subject to the consent of the Director of Finance. The legislative body of the local agency must approve the Sacramento County Pooled Investment Fund as an authorized investment and execute a Memorandum of Understanding. Any withdrawal of these deposits must be made in writing 30 days in advance and will be paid based upon the market value of the Pooled Investment Fund. If the Director of Finance considers it appropriate, the deposits may be returned at any time to the local agency.

## Appendix A

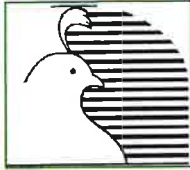
### Comparison and Interpretation of Credit Ratings

Long Term Debt & Individual Bank Ratings			
Rating Interpretation	Moody's	S&P	Fitch
<i>Best-quality grade</i>	Aaa	AAA	AAA
<i>High-quality grade</i>	Aa1	AA+	AA+
	Aa2	AA	AA
	Aa3	AA-	AA-
<i>Upper Medium Grade</i>	A1	A+	A+
	A2	A	A
	A3	A-	A-
<i>Medium Grade</i>	Baa1	BBB+	BBB+
	Baa2	BBB	BBB
	Baa3	BBB-	BBB-
<i>Speculative Grade</i>	Ba1	BB+	BB+
	Ba2	BB	BB
	Ba3	BB-	BB-
<i>Low Grade</i>	B1	B+	B+
	B2	B	B
	B3	B-	B-
<i>Poor Grade to Default</i>	Caa	CCC+	CCC
<i>In Poor Standing</i>	-	CCC	-
	-	CCC-	-
<i>Highly Speculative Default</i>	Ca	CC	CC
	C	-	-
<i>Default</i>	-	-	DDD
	-	-	DD
	-	D	D

Short Term / Municipal Note Investment Grade Ratings			
Rating Interpretation	Moody's	S&P	Fitch
<i>Superior Capacity</i>	MIG-1	SP-1+/SP-1	F1+/F1
<i>Strong Capacity</i>	MIG-2	SP-2	F2
<i>Acceptable Capacity</i>	MIG-3	SP-3	F3

## Appendix A

<b>Short Term / Commercial Paper Investment Grade Ratings</b>			
<b>Rating Interpretation</b>	<b>Moody's</b>	<b>S&amp;P</b>	<b>Fitch</b>
<i>Superior Capacity</i>	P-1	A-1+/A-1	F1+/F1
<i>Strong Capacity</i>	P-2	A-2	F2
<i>Acceptable Capacity</i>	P-3	A-3	F3



**RIO LINDA ELVERTA RECREATION  
AND PARK DISTRICT**

**AGENDA REPORT**

Item #1

**TO:** Board of Directors  
**FROM:** Mike Heller, General Manager  
**REPORT DATE:** January 3, 2025  
**MEETING DATE:** January 15, 2025  
**SUBJECT:** **Police and Security Patrol Report for the Month of December 2024**

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**Recommendation:**

There is no recommendation for this report.

**Background:**

With the disbandment of the Fulton El Camino Police Department (FECPD) police services, the Recreation and Park District was receiving plain clothes "Park Ambassador" lockups from the Staff at Fulton El Camino Recreation and Park District for the month of December 2024.

The website <https://stats.feparkpolice.com/main.php> has been made inactive and a report for December 2024 could not be pulled. After the speaking with one of the Park Ambassadors, the General Manager was informed that the FECPD Staff had not been reporting their stats for the month of December as they were no longer recognized as a Police Service.

Recreation and Park District Staff can confirm that the Parks were locked every evening with the exception of December 31, 2024 by the FEC Park Ambassadors. The Park Ambassadors were former FECPD Officers.

**Discussion:**

There is no December report due to the website being made inactive. Staff will be requesting a monthly report from Knight Watch Protective Service for the term of their contract (January-June, 2025).

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

**BOARD OF DIRECTORS REGULAR MEETING  
MINUTES  
December 11, 2024**

**Call to Order**

Chairperson Lisa L. Morris called the meeting to order on December 11, 2024, at 6:01pm. Present were Vice Chairperson Charlea R. Moore, Director Wayne Del Nero, Director Troy Golden and Director Deanna Read. Staff members present included General Manager Mike Heller, Administrative Services Supervisor Annette Hernandez, Parks Supervisor Don Davidson, Recreation Supervisor Yanni Lagge, and Administrative Assistant Sandra Mefford. The meeting was also broadcast on Zoom Communications.

**Public Comments**

Stacey Bastian gave an update on the Beautification Project that is almost completed at Rio Linda High School and on the upcoming Community events on Saturday December 14, 2024.

**Presentations & Announcements**

Chairperson Lisa Morris presented the Proclamation for Sacramento County Supervisor Sue Frost on her retirement.

Dane Wadle from CSDA presented the Special District Leadership Foundation Transparency Certificate of Excellence to the Board of Directors.

Retired County Supervisor Sue Frost officiated the Oath of Office for Directors Wayne Del Nero, Troy Golden, and Charlea Moore.

Senator Angelique Ashby officiated the Oath of Office for Director Deanna Read.

Chairperson Lisa Morris thanked Robert Bastian for his contribution to the community for the last two years.

**Written Correspondence**

No Written Correspondence

**Consent Calendar**

**Motion No. 1**

It was moved by Vice Chairperson Moore and Director Del Nero seconded the motion to approve the consent calendar as follows: Received and filed: (1) Park Police Monthly Report (November 2024); Approve: (2) Minutes of November 20, 2024, Board of Director Meeting; (3) Cash Disbursements, November 30, 2024; (4) Finance Report, November 30, 2024;(5) Park Maintenance Monthly Report, November 2024; (6) Recreation Monthly Report, November 2024; (7) General Manager's November 2024; (8) Review and approve the 2025 Annual Calendar for the Park District: Motion carried: Ayes; (4); Noes; (0), Abstain; (1) Read, Absent; (0).

**General Business Agenda**

**Item #9**

**Discussion -Future of Security and Police Services in the Park District.**

General Manager Heller introduced this item. The Board of Directors is requested to approve a motion for a stop gap option for park lockups and security patrols until June 30, 2025 while an RFP is released for the future of security patrol and park lockups for the Recreation and Park District.

Staff are recommending that the Board of Directors place a temporary service with Knight Watch Security to lock parks and conduct patrols until June 30<sup>th</sup>, 2025. The remaining existing budget allocated for the FECPD may be used to pay for this service. In the meantime, Staff will issue an RFP and provide options for a permanent solution to be incorporated with the beginning of the 2025-2026 Fiscal Year on July 1, 2025

Chairperson Morris is in favor of an outside armed service as she is opposed to having staff handle lock ups. She suggested a meeting with Twin Rivers to patrol areas adjacent to the bike trail in the morning and afternoon when the students are going to and from school. She agrees with using Knight Watch in the interim until June 2025.

Vice Chairperson Moore commented that she attended the Fulton El Camino Board meeting and was not happy with their ruling. She would like to see an overlay of the Twin Rivers Unified School District and the group of five Recreation and Park Districts to see if there is an overlap for the possibility that the Twin Rivers could possibly cover the parks in the overlapping areas. She also agrees with using Knight Watch.

Director Del Nero stated he appreciates all of General Manager Heller's hard work on this matter and is also in favor of Knight Watch.

General Manager Heller stated the Board can make an emergency Motion to approve a firm to patrol and lock parks until June 30, 2024. Once a formal agreement is in place, the Board may ratify it by Resolution (Most likely in January 2025). He will continue to work with the District legal Counsel to determine if the Park District has a case for breach of contract against Fulton El Camino Recreation and Park District.

#### **Motion No. 2**

**It was moved by Vice Chairperson Moore and Director Golden seconded the motion to approve an agreement with Knight Watch Security Patrol for an amount to be negotiated to lock parks and conduct patrols until June 30<sup>th</sup>, 2025. Motion carried: Ayes; (5), Noes; (0), Abstain; (0), Absent; (0) .**

#### **Agenda Item #10**

**Discussion - LAFCo Special District Advisory Committee Nomination form for office 'A' expiring December 2026 and office 'B' expiring December 2025.**

General Manager Heller introduced this item stating that our Board of Directors has historically had a strong presence on the Sacramento LAFCo SDAC. Director Bastian's seat is due to expire at the end of the year and with him not remaining on the District Board of Directors, it would be a good time to see if any other Director would like to sit on the LAFCo SDAC. There are 14 seats that are open and SDAC members may select either a one (1) year or two (2) year term. The SDAC meets quarterly on the 5<sup>th</sup> Tuesday of the month in the months that have 5 Tuesdays at the SMUD Building. Currently Vice Chairperson Moore is the elected alternate on the LAFCo Commission, so the district does have the opportunity to nominate one more Board Director to the SDAC.

Director Read was asked if she was interested, and she accepted the nomination.

#### **Motion No. 3**

**It was moved by Vice Chairperson Moore and Chairperson Morris seconded the motion to approve the Nomination of Deanna Read to the LAFCo SDAC. Motion carried: Ayes; (5), Noes; (0), Abstain; (0), Absent; (0).**

#### **Agenda Item #11**

**Adoption of Resolution 2024-19 Approving a contract with Rio Linda Fence for security fencing.**

General Manager Heller introduced this item due to vandalism of Juveniles continuously



climbing on the roof. Staff reached out to the Rio Linda Fence Company to look for potential solutions. They recommended placing a metal plate on the front facing of the roof that would be lag bolted in place and installing wrought iron fencing vertically four feet in the air and angled outward an additional 10 inches. The Safety and Security committee agreed with this option and is recommending it to the Board of Directors. Funding would be reallocated from the unspent portion of the Districts Election Budget line. The amount of this project shall not exceed \$10,000.00.

Director Del Nero asked where the fence would be placed. General Manager Heller explained that it would be placed along the low parts of the roof covering approximately 230 feet.

Vice Chairperson Moore asked if the bolts would cause dry rot. Parks Supervisor Davidson explained if installed properly and properly maintained dry rot could be prevented.

#### **Motion No. 4**

**It was moved by Vice Chairperson Moore and Director Golden seconded the motion to adopt Resolution #2024-19 approving a contract with the Rio Linda Fence Company to make necessary modifications to the Community Center Roof. This contract shall not exceed \$10,000.00 including any adjustments or change orders. Motion carried: Ayes; (5), Noes; (0), Abstain; (0), Absent; (0).**

#### **Agenda Item #12**

**Adoption of Resolution #2024-20 Approving a contract with CALA for the completion of the District Strategic Plan.**

General Manager Heller introduced this item and described the challenges of having District Staff complete the District Strategic Plan. After discussion with both the Park Planning and Administration and Finance Committees it was recommended that staff reach out to an outside consultant to work on the plan. Staff received a scope of service from both BluePoint Planning and CALA to complete the Strategic Plan. The Administration and Finance Committee recommended CALA to complete the work to contract with CALA to complete the Strategic Plan. Funding would be reallocated from the unspent portion of the Districts Election Budget line. The amount of this project shall not exceed \$20,000.00. CALA's work will include several meetings with Staff, a community workshop, and a report back to the Board of Directors.

#### **Motion No. 5**

**It was moved by Director Del Nero and Vice Chairperson Moore seconded the motion to adopt Resolution #2024-20 approving a contract with CALA to complete the District's Strategic Plan. This contract shall not exceed \$20,000.00 including any adjustments or change orders. Motion carried: Ayes; (5), Noes; (0), Abstain; (0), Absent; (0).**

#### **Agenda Item #13**

**Realignment of the Board of Directors to serve for Calendar Year 2025.**

General Manager Heller introduced this item and reminded the Board of Directors that Board positions are realigned annually at the December meeting to take effect in January of the new calendar year. The recommendation for 2025 is:

Chairperson – Charlea Moore  
Vice Chairperson – Wayne Del Nero  
Secretary – Troy Golden  
Director (1) – Lisa Morris  
Director (2) – Deanna Read

Director Del Nero asked how does the rotation work? Vice Chairperson Moore explained that due to Board Members retiring and not rerunning for office the rotation will be altered due to new Directors starting at the bottom to gain experience.

**Motion No. 6**

**It was moved by Vice Chairperson Moore and Director Read seconded the motion to approve the realignment of the Board of Directors for calendar year 2025. Motion carried: Ayes; (5), Noes; (0), Abstain; (0), Absent; (0).**

**Board of Directors Committee Minutes**

Administration and Finance Committee - Met on December 3, 2024. Discussed the FEC Security issue and Reallocation of Election funds for Security Fencing and CALA.

Park Planning Committee – Did not meet.

Safety and Security Committee - Met on December 4, 2024. Discussed the FECPD options and Community Center Roof improvements.

Firehouse Committee - Did not meet.

Dry Creek Parkway Committee – Met December 4, 2024. Discussed Ordinance Changes on sidewalk vending and Disc golf at Cherry Island.

LAFCo Committee - Did not meet.

**Board of Directors Comments**

Director Golden said he is looking forward to Saturday and all the Communities Christmas activities.

Director Del Nero said he is also looking forward to the activities on Saturday .

Vice Chairperson Moore said she is looking forward to Saturday. She is happy for all of the activities. She thanked Twin Rivers for the Portlets and Garbage cans. She thanked the General Manager for all the hard work on the FEC issue. She also thanked former Director Bastian for his years of service.

Director Read said Thank you to the Board of Directors for welcoming her. She thanked General Manager Heller for the tour of the parks and Stacey Bastian as well as Senator Ashby for recommending her for this opportunity.

Chairperson Morris thanked the audience for coming and the staff for all they do. She also wished everybody a very happy holiday.

**General Manager Comments**

General Manager Heller would like to move the Rio Linda Elverta Foundation of the Future meeting from December to January.

**Future Agenda Item**

CAPRI Webinar

**Additional Public Comment**

Stacey Bastian thanked Robert Bastian for his service, she wished him luck and success with his future endeavors.

**Adjournment**

Chairperson Morris adjourned the meeting at 7:13pm

**APPROVED:**

**ATTEST:**

**ABSTAIN:**

**ABSENT:**

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Charlea R. Moore  
Chairperson, Board of Directions

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Troy Golden  
Secretary, Board of Directors

Rio Linda Elverta  
Recreation and Park District

# Cash Disbursements Report

Jan 15, 2025

RIO LINDA ELVERTA RECREATION AND PARK DISTRICT  
EXPENDITURES SERVICE AND SUPPLY DETAIL  
December 2024-2025

	DATE	CLAIM	VENDOR	AMOUNT	PURPOSE
10111000	S & W REG. EMPLOYEE				
				\$ 25,851.35	12/13/2024
				\$ 24,903.37	12/27/2024
	<b>SUBTOTAL</b>			<b>\$ 50,754.72</b>	
10112400	COMMITTEE MEMBERS				
				\$ 625.00	12/27/2024
	<b>SUBTOTAL</b>			<b>\$ 625.00</b>	
10113200	TIME/ONE HALF				
				\$ 62.10	Depot - Wayne Grigsby
	<b>SUBTOTAL</b>			<b>\$ 62.10</b>	
10121000	RETIREMENT-EMPLOYER				
			SCERS	\$ 2,467.85	F/T Retirement - 12/13/24
	12/9/24	237	PARS	\$ 115.66	P/T Retirement - 12/13/24
			SCERS	\$ 2,475.33	F/T Retirement - 12/27/24
	12/23/24	253	PARS	\$ 159.16	P/T Retirement - 12/27/24
	<b>SUBTOTAL</b>			<b>\$ 5,218.00</b>	
10122000	MEDICARE-EMPLOYER				
				\$ 379.63	12/13/2024
				\$ 387.92	12/27/2024
	<b>SUBTOTAL</b>			<b>\$ 767.55</b>	
10123000	GROUP INSURANCE-EMPLOYER				
	12/6/24	233	Kaiser	\$ 5,418.55	F/T Benefits - January
	<b>SUBTOTAL</b>			<b>\$ 5,418.55</b>	
10123002	DENTAL INSURANCE				
	12/10/24	238	CoPower	\$ 379.10	Dental - January
	<b>SUBTOTAL</b>			<b>\$ 379.10</b>	
10123004	VISION INSURANCE				
	12/10/24	238	CoPower	\$ 98.70	Vision - January
	<b>SUBTOTAL</b>			<b>\$ 98.70</b>	
10124000	WORKERS COMP				
	12/6/24	235	Capri	\$ 17,528.00	3rd Qtr annual workers comp FY 7/1/24 - 6/30/25
	<b>SUBTOTAL</b>			<b>\$ 17,528.00</b>	
	<b>SUB TOTAL</b>			<b>\$ 80,851.72</b>	
20200500	ADVERTISING-LEGAL NOTICE				
	11/25/24	224	Cal Card	\$ 374.00	Subscription - Streamline
	<b>SUBTOTAL</b>			<b>\$ 374.00</b>	
20202900	BUSINESS/CONFERENCE EXPENSE				
	<b>SUBTOTAL</b>				
20203500	EDUCATION / TRAINING SERVICE				
	<b>SUBTOTAL</b>				
20203900	EMPLOYEE TRANSPORTATION				
	<b>SUBTOTAL</b>				
20205300	PROPERTY INSURANCE				
	12/6/24	234	Capri	\$ 42,934.50	Liability and Property Coverage FY July 1,2024 - June 30,2025
	<b>SUBTOTAL</b>			<b>\$ 42,934.50</b>	
20205500	LONG TERM INSURANCE				
	<b>SUBTOTAL</b>				
20206100	MEMBERSHIPS				
	<b>SUBTOTAL</b>				
20207600	OFFICE SUPPLIES				
	11/26/24	217	Pacific Shredding	\$ 67.20	Shredding Services
					Acrobat, binder, paper, folders, Stamp, Goo Gone, Command strips, Christmas cards
	11/25/24	224	Cal Card	\$ 745.81	
	<b>SUBTOTAL</b>			<b>\$ 813.01</b>	
20208102	STAMPS				
	<b>SUBTOTAL</b>				
20210300	AG/HORT SERVICES				
	<b>SUBTOTAL</b>				
20211100	BUILDING MAINT SERVICE				
	11/25/24	224	Cal Card	\$ 1,094.20	Pest Control and lawn services All Parks
	<b>SUBTOTAL</b>			<b>\$ 1,094.20</b>	
20211200	BUILDING MAINT SUPPLIES				
	12/4/24	230	Rio Linda Hardware	\$ 179.26	Concrete, bibb backflow, caulk, hardware, led bulbs, day bulbs
	12/4/24	230	Rio Linda Hardware	\$ 179.26	Concrete, bibb backflow, caulk, hardware, led bulbs, day bulbs
	12/17/24	250	Western States	\$ 1,340.00	Open Circuit on NAC caused by faulty resistor Normal Panel - CC
	<b>SUBTOTAL</b>			<b>\$ 1,698.52</b>	

20214100	LAND IMPROVE MAINT SER						Sprinklers, Van Parking signs, Park Rules Sign, Spare Truck Key
		11/25/24	224	Cal Card	\$	1,547.93	
	<b>SUBTOTAL</b>				\$	<b>1,547.93</b>	
20214200	LAND IMPROVE MAINT SUPPLIES						
		11/25/24	224	Cal Card	\$	235.86	Sign Posts
		12/4/24	230	Rio Linda Hardware	\$	147.14	Nipple, locknut, Welded box, Box cover, U-bolt, hardware, concrete, screws, connector
		12/4/24	230	Rio Linda Hardware	\$	147.14	Nipple, locknut, Welded box, Box cover, U-bolt, hardware, concrete, screws, connector
	<b>SUBTOTAL</b>				\$	<b>530.14</b>	
20216200	PAINTING SUPPLIES						
		12/3/24	229	Sherwin Williams	\$	126.64	CC - office Paint
		12/4/24	230	Rio Linda Hardware	\$	6.99	Tsp Cleaner
		12/4/24	230	Rio Linda Hardware	\$	6.99	Tsp Cleaner
		12/11/24	242	Sherwin Williams	\$	168.08	CC - office Paint
	<b>SUBTOTAL</b>				\$	<b>308.70</b>	
20218500	PERMIT CHARGES						
	<b>SUBTOTAL</b>						
20219100	ELECTRICITY						
		12/16/24	246	SMUD	\$	97.06	Harvey House (2763859)
		12/16/24	246	SMUD	\$	183.61	Depot Building (2943238)
		12/16/24	246	SMUD	\$	67.75	Westside Park (108911)
		12/16/24	246	SMUD	\$	47.17	Hayer Park (94209)
		12/16/24	246	SMUD	\$	127.97	Babe Best Snack Bar/Restroom (3349289)
		12/16/24	246	SMUD	\$	467.17	Community Center (107641)
		12/16/24	246	SMUD	\$	37.65	Best Irrigation (93071)
		12/16/24	246	SMUD	\$	146.96	Arena Electrical (93428)
		12/16/24	246	SMUD	\$	16.36	Arena Entrance Light (93806)
		12/16/24	246	SMUD	\$	38.59	Northbrook (1041047)
		12/16/24	246	SMUD	\$	37.65	Aldred Way (6845312)
		12/23/24	252	SMUD	\$	37.65	Moraga Park - Catalano Way
		12/30/24	256	SMUD SL	\$	30.43	SL Depot Park - (1621338)
		12/30/24	256	SMUD SL	\$	263.05	SL Westside Park Street Lights - (311596)
		12/30/24	256	SMUD SL	\$	54.51	SL Community Center - (311593)
	<b>SUBTOTAL</b>				\$	<b>1,653.58</b>	
20219200	NATURAL GAS						
		12/11/24	240	PGE	\$	19.11	Depot - (1061109075-3)
		12/11/24	240	PGE	\$	701.38	Community Center - (2098662479-7)
	<b>SUBTOTAL</b>				\$	<b>720.49</b>	
20219300	REFUSE COLLECT/DISPOSAL						
		11/26/24	219	Sanitation Services	\$	120.13	Horse Arena Portalets - November
		11/25/24	224	Cal Card	\$	362.58	Refuse - Parks (Atlas)
		12/19/24	251	Sanitation Services	\$	120.13	Horse Arena Portalets - December
	<b>SUBTOTAL</b>				\$	<b>602.84</b>	
20219500	SEWAGE DISPOSAL SER						
	<b>SUBTOTAL</b>						
20219700	TELEPHONE SERVICE						
		11/25/24	224	Cal Card	\$	1,190.72	Comcast - Business phones/Internet
	<b>SUBTOTAL</b>				\$	<b>1,190.72</b>	
20219800	WATER						
		12/2/24	227	Rio Linda Water	\$	80.55	Harvey House (11126001)
		12/2/24	227	Rio Linda Water	\$	87.11	Depot Building (11124500)
		12/2/24	227	Rio Linda Water	\$	3,385.31	Westside Park (1159102)
		12/2/24	227	Rio Linda Water	\$	269.59	Hayer Park (23000102)
		12/2/24	227	Rio Linda Water	\$	2,041.91	Babe Best Park (19170101)
		12/2/24	227	Rio Linda Water	\$	1,386.34	Community Center (1124100)
		12/2/24	227	Rio Linda Water	\$	1,096.50	Bike Trail (Depot) (11123102)
		12/2/24	227	Rio Linda Water	\$	513.44	Horse Arena (2067102)
	<b>SUBTOTAL</b>				\$	<b>8,860.75</b>	
20219800	WATER (Gibson Crossing)						
		11/25/24	224	Cal Card	\$	225.80	Cal Am Water - Moraga Park
	<b>SUBTOTAL</b>				\$	<b>225.80</b>	
20220500	AUTO MAINT SERV						
		11/25/24	224	Cal Card	\$	75.00	Alignment
		12/9/24	235	O'Reilly	\$	18.12	Sylvania Bulb
		12/11/24	242	O'Reilly	\$	102.77	oil filter, oil - 2021 ram 5500
		12/16/24	247	O'Reilly	\$	109.40	Air Filter and Fuel filters
	<b>SUBTOTAL</b>				\$	<b>305.29</b>	

20220600	AUTO MAINT. SUPPLIES				
	<b>SUBTOTAL</b>				
20222600	EXPENDABLE TOOLS				
	11/25/24	224	Cal Card	\$ 301.61	Hole saw, drill bit, lights and trailer
	12/4/24	230	Rio Linda Hardware	\$ 59.18	Terry Towels, Flap Disc, Spray paint, Metric tap, Adaptor hex, Self drilling hex
	12/4/24	230	Rio Linda Hardware	\$ 59.18	Terry Towels, Flap Disc, Spray paint, Metric tap, Adaptor hex, Self drilling hex
	<b>SUBTOTAL</b>			\$ 419.97	
20222700	CELLPHONE				
	11/25/24	224	Cal Card	\$ 386.38	Cell phone
	<b>SUBTOTAL</b>			\$ 386.38	
20223600	FUELS/LUBRICANTS				
	11/25/24	224	Cal Card	\$ 95.00	Fuel - Recreation
	11/25/24	224	Cal Card	\$ 1,093.50	Fuel - Maintenance
	<b>SUBTOTAL</b>			\$ 1,188.50	
20226100	OFFICE EQUIP. MAINT. SERVICES				
	11/25/24	224	Cal Card	\$ 210.00	IT Services
	11/26/24	223	Sac Valley IT	\$ 80.63	Memory Upgrade - Yanni Computer
	<b>SUBTOTAL</b>			\$ 290.63	
20226400	OFFICE EQUIPMENT FURNITURE				
	11/25/24	224	Cal Card	\$ 278.65	Office Chair
	<b>SUBTOTAL</b>			\$ 278.65	
20227500	RENTS/LEASES				
	<b>SUBTOTAL</b>				
20227501	COPY MACHINE RENTAL				
	12/2/24	228	Us Bank Equip	\$ 421.01	Copier Lease - Admin
	<b>SUBTOTAL</b>			\$ 421.01	
20229100	EQUIPMENT MAINTENANCE SERVICE				
	<b>SUBTOTAL</b>				
20229200	EQUIPMENT MAINT. SUPPLIES				
	11/25/24	224	Cal Card	\$ 472.65	Trailer hardware, belt, diagnostics
	12/4/24	230	Rio Linda Hardware	\$ 68.26	Liq soap, heavy hardware, grab hook, 5.5 gal container
	12/4/24	230	Rio Linda Hardware	\$ 68.26	Liq soap, heavy hardware, grab hook, 5.5 gal container
	12/16/24	248	O'Reilly	\$ 10.76	Socket
	12/27/24	255	O'Reilly	\$ 21.53	Def Fluid
	<b>SUBTOTAL</b>			\$ 641.46	
20231400	CLOTHING/PERSONAL				
	<b>SUBTOTAL</b>				
20232200	CUSTODIAL SUPPLIES				
	<b>SUBTOTAL</b>				
20233200	FOOD SUPPLIES				
	<b>SUBTOTAL</b>				
20235100	LAUNDRY/ DRY CLEANING				
	11/25/24	224	Cal Card	\$ 350.12	Maint. Uniforms
	<b>SUBTOTAL</b>			\$ 350.12	
20244300	MEDICAL SERVICES				
	<b>SUBTOTAL</b>				
20244400	FIRST AID/SAFETY SUPPLIES				
	<b>SUBTOTAL</b>				
20250700	PROPERTY TAX COLLECTION				
	<b>SUBTOTAL</b>				
20253100	LEGAL SERVICES				
	<b>SUBTOTAL</b>				
20254102	BENEFIT ADMIN. SERVICE				
	12/13/24	243	Pars Membership	\$ 300.00	Pars Membership Fees
	<b>SUBTOTAL</b>			\$ 300.00	
20257100	SECURITY SERVICE/RENTAL GUARD				
	11/26/24	221	FEC	\$ 10,050.00	Monthly Police Service Sept and Oct 2024
	11/26/24	222	FEC	\$ 1,224.00	County Fair - 9/21/24
	12/23/24	254	Ridgeway Const	\$ 45,000.00	Depot/Gazebo Roof Repair - 80.29% Job Complete
	<b>SUBTOTAL</b>			\$ 56,274.00	
20281202	PC SUPPLIES				
	<b>SUBTOTAL</b>				
20281304	COUNTY AUDIT				
	<b>SUBTOTAL</b>				
20281700	ELECTION SERVICES				
	12/5/24	231	Voter Registration & Elections	\$ 2,061.00	November 5, 2024 Elections
	<b>SUBTOTAL</b>			\$ 2,061.00	
20285100	RECREATION SERVICES				
	11/25/24	224	Cal Card	\$ 26.50	Email Blast
	11/25/24	224	Cal Card	\$ 45.24	Replacement Flags- Veterans Day
	11/25/24	224	Cal Card	\$ 53.85	Tool Box for Speaker Cords
	11/25/24	224	Cal Card	\$ 93.15	Use of Rio Linda Gym
	12/5/24	232	Robinson's Taekwondo	\$ 8,980.00	Taekwondo
	12/9/24	236	National Academy of Athletics	\$ 2,402.40	Basketball Club, Jr Dodgeball and Dodgeball Clubs
	<b>SUBTOTAL</b>			\$ 11,601.14	

20285200	RECREATION SUPPLIES				
	11/25/24	224	Cal Card	\$ 53.69	Banner for sponsor display Breakfast with Santa
	11/25/24	224	Cal Card	\$ 190.26	Blow up goat, decorations for float Christmas Parade
	11/25/24	224	Cal Card	\$ 189.52	Halloween Decoration, body paint, costumes, supplies
	11/25/24	224	Cal Card	\$ 103.00	Trunk or Treat
	11/25/24	224	Cal Card	\$ 287.40	CPR First Aid Masks-First aid class
	11/25/24	224	Cal Card	\$ 35.88	Battery table lights, cable ties, stick pens, storage tote, Extension cord-Recreation
	11/25/24	224	Cal Card	\$ 35.88	Coffee Creamer, Electric Knife - Seniors
	<b>SUBTOTAL</b>			<b>\$ 859.75</b>	
20287300	UNEMPLOYMENT CLAIMS				
	<b>SUBTOTAL</b>				
20289800	EXPENDITURE REIMBURSEMENT				
	<b>SUBTOTAL</b>				
20291300	AUDITOR/CONTROLLER SERVICE				
	<b>SUBTOTAL</b>				
20291500	COMPASS COSTS				
	<b>SUBTOTAL</b>				
20291700	ALARM SERVICES				
	<b>SUBTOTAL</b>				
20291900	GS WORK REQUEST SERVICES				
	12/13/24	245	DOJ	\$ 32.00	Fingerprints - Recreation
	<b>SUBTOTAL</b>			<b>\$ 32.00</b>	
	<b>SUB TOTAL</b>			<b>\$137,965.08</b>	
41410100	LAND IMPROVEMENTS				
	11/27/24	226	Water-Rite	\$ 173.28	Westside Project
	<b>SUBTOTAL</b>			<b>\$ 173.28</b>	
42420200	IMP. OTHER THAN BUILDINGS				
	11/25/24	224	Cal Card	\$ 1,359.81	Babe Best Cameras, Sono tube, Light parts, Angle Iron
	12/4/24	230	Rio Linda Hardware	\$ 189.10	Coupling connector, U-bolt, conduit connector, coupling strap, anchor, cover outlet, box cover, clamp - Babe Best Cameras
	12/4/24	230	Rio Linda Hardware	\$ 189.10	Coupling connector, U-bolt, conduit connector, coupling strap, anchor, cover outlet, box cover, clamp - Babe Best Cameras
	12/13/24	244	Security systems supply	\$ 13,622.79	Babe Best Cameras Final
	<b>SUBTOTAL</b>			<b>\$ 15,360.80</b>	
43430300	EQUIPMENT				
	<b>SUBTOTAL</b>				
	<b>SUB TOTAL</b>			<b>\$ 15,534.08</b>	
	<b>GRAND TOTAL</b>			<b>\$ 234,350.88</b>	
96964600	REFUNDS				
	<b>SUBTOTAL</b>				
96969900	SAFCA				
	11/26/24	225	Lakin Tire West	\$ 1,351.68	Tire Recycle - SAFCA
	11/25/24	224	Cal Card	\$ 182.52	Maint. Uniforms - SAFCA
	11/25/24	224	Cal Card	\$ 1,068.78	Fuel - SAFCA
	11/25/24	224	Cal Card	\$ 6.91	Snap Rings
	12/10/24	239	Wells Fargo	\$ 2,239.57	Bobcat Lease
	12/17/24	249	County of Sacramento	\$ 839.10	SAFCA Refuse
	<b>SUBTOTAL</b>			<b>\$ 5,688.56</b>	
	<b>Total Refunds</b>			<b>\$ 5,688.56</b>	



**CONTINGENCY RESERVES**

79790100	Compensation Absences	\$ 30,000.00	\$ -	\$ -	0%	\$ 30,000.00
79790100	ADA Compliance	\$ 35,000.00		\$ -	0%	\$ 35,000.00
79790100	Unrestricted-Deferred Maintenance			\$ -	#DIV/0!	\$ -
	<b>SUB TOTAL</b>	<b>\$ 65,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 65,000.00</b>

Fiscal Year 2025  
 From period 1  
 To period 5

Fund/Group 345A  
 Funds Center/Group 9345000  
 Budget Version 0

RIO LINDA-ELVERTA RECREATION AND PARK  
 RIO LINDA-ELVERTA RECREATION & PARK DIST

Commitment Item	Budget	Actual-GL	Actual-CO	Actual Total	Encumbrance	Pending
10111000 REGULAR EMPLOYEE	857,348.00	350,724.20		350,724.20		
10112400 COMMITTEE MEMBER	9,375.00	3,125.00		3,125.00		
10113200 TIME/ONE HALF OT		130.44		130.44		
10121000 RETIREMENT	93,717.00	30,621.36		30,621.36		
10122000 OASDHI	12,862.00	5,141.12		5,141.12		
10123000 GROUP INS	61,335.00	9,210.00		9,210.00		
10123002 DENTAL PLAN ER	5,307.00	929.00		929.00		
10123004 VISION INS - ER	1,135.00	228.00		228.00		
10124000 WORK COMP - ACP	72,000.00	16,564.00		16,564.00		
10124000 WORK COMP - ACP	1,113,079.00	416,673.12		416,673.12		
* 10 - SALARIES AND EMPLOYEE		2,186.00		2,186.00		
20200500 ADVERTISING	7,415.00					
20202900 BUS/CONFERENCE E	4,500.00					
20203100 BUSINESS TRAVEL	10,500.00	453.20		453.20		
20203500 ED/TRAINING SVC	6,150.00	189.00		189.00		
20203900 EMP TRANSPORTATI	500.00	8.75		8.75		
20204100 EXPEND OFFICE EQ	1,000.00					
20205300 INS-BONDS/GEN PR	97,950.00	42,934.50		42,934.50		
20205500 INSURANCE-LONG T	8,700.00	3,183.29		3,183.29		
20206100 MEMBERSHIP DUES	11,900.00	10,413.00		10,413.00		
20207600 OFFICE SUPPLIES	7,570.00	964.05		964.05		
20210300 AGRI/HORT SVC	12,000.00	4,035.49		4,035.49		
20211100 BLDG MAINT SVC	8,000.00	3,654.38		3,654.38		
20211200 BLDG MAINT SUP/M	7,500.00	1,393.77		1,393.77		
20214100 LAND IMP MAINT S	8,500.00	2,329.57		2,329.57		
20214200 LAND IMP MAINT S	15,000.00	8,127.50		8,127.50		
20216200 PAINTING SUP	3,000.00	197.06		197.06		
20218500 PERMIT CHARGES	500.00	560.00		560.00		
20219100 ELECTRICITY	25,000.00	14,551.53		14,551.53		
20219200 NAT GAS/LPG/FUEL	7,500.00	368.03		368.03		
20219300 REF COLL/DISP SV	4,500.00	1,930.84		1,930.84		
20219500 SEWAGE DISP SVC	7,000.00	2,037.93		2,037.93		
20219700 TELEPHONE SVC	17,500.00	4,736.86		4,736.86		
20219800 WATER	75,000.00	39,729.48		39,729.48		
20220500 AUTO MAINT SVC	13,000.00	2,580.25		2,580.25		
20220600 AUTO MAINT SUP	2,000.00	2,367.12		2,367.12		
20222600 EXPEND TOOLS	3,000.00	1,533.97		1,533.97		
20222700 CELLPHONE/PAGER	8,500.00	2,953.11		2,953.11		
20223600 FUEL/LUBRICANTS	36,840.00	4,741.34		4,741.34		
20226100 OFFICE EQ MAINT	4,000.00	911.97		911.97		
20226400 MODULAR FURNITUR	4,000.00	27.11		27.11		
20227500 RENT/LEASE EQ	1,500.00					
20227501 COPY MACHINES	6,600.00	1,679.27		1,679.27		
20229100 OTHER EQ MAINT S	7,500.00	190.62		190.62		
20229200 OTHER EQ MAINT S	13,500.00	2,016.29		2,016.29		
20231400 CLOTH/PERSONAL S	800.00	387.90		387.90		
20232200 CUSTODIAL SUP	6,000.00	2,056.41		2,056.41		
20233200 FOOD/CATERING SU	5,500.00					
20235100 LAUN/DRY CLEAN S	500.00	1,433.00		1,433.00		
20244300 MEDICAL SVC	500.00	200.00		200.00		
20244400 MEDICAL SUP	2,000.00	801.32		801.32		
20250700 ASSESSMENT COLL	17,000.00					

Fiscal Year 2025  
 From period 1  
 To period 5  
 Fund/Group 345A RIO LINDA-ELVERTA RECREATION AND PARK  
 Funds Center/Group 9345000 RIO LINDA-ELVERTA RECREATION & PARK DIST  
 Budget Version 0

Commitment Item	Budget	Actual-GL	Actual-CO	Actual Total	Encumbrance	Pending
20253100 LEGAL SVC	20,000.00	11,588.00		11,588.00		
20254102 BENEFIT ADMIN SV	3,600.00	1,500.00		1,500.00		
20255100 PLANNING SVC	4,000.00					
20257100 SECURITY SVC	78,496.00	18,989.00		18,989.00		
20281700 ELECTION SVC	30,000.00					
20285100 RECREATIONAL SVC	148,620.00	54,186.70		54,186.70		
20285200 RECREATIONAL SUP	19,878.00	1,857.07		1,857.07		
20287300 UNEMPLOYMENT CLA	1,000.00					
20289800 OTHER OP EXP SUP	13,700.00	12,695.22		12,695.22		
20291300 AUD/CONTROLLER S	2,750.00	2,704.00		2,704.00		
20291500 COMPASS COSTS	5,000.00	2,160.00		2,160.00		
20291700 ALARM SERVICES -	1,500.00	189.00		189.00		
20291900 GS CONTRACT SERV	808,969.00	273,732.90		273,732.90		
* 20 - SERVICES AND SUPPLIES	135,000.00	133,896.00		133,896.00		
* 41 - Land	135,000.00	133,896.00		133,896.00		
* 42 - Buildings	110,000.00	85,861.48		85,861.48		
* 43430300 EQUIP SD NON REC	40,000.00	10,213.52		10,213.52		
* 43 - Equipment	40,000.00	10,213.52		10,213.52		
* 79790100 CONTINGENCY APPR	65,000.00					
* 79 - Appropriation for Con	65,000.00					
** Expenditure accounts	2,272,048.00	920,377.02		920,377.02		
91910100 PROP TAX CUR SEC	1,375,000.00					
91910200 PROF TAX CUR UNS	45,000.00					
91910300 PROF TAX CUR SUP	25,000.00					
91910400 PROF TAX SEC DEL	8,000.00					
91910500 PROF TAX SUP DEL	3,100.00					
91910600 PROF TAX UNITARY	3,600.00					
91912000 PROF TAX REDEMP	145.00					
91913000 PROF TAX PR UNSE	400.00					
91914000 PROF TAX PENALTY	300.00					
* 91 - TAXES	1,460,545.00					
94941000 INTEREST INCOME	7,000.00	1,270.00		1,270.00		
* 94 - REVENUE FROM USE OF M	7,000.00	1,270.00		1,270.00		
95952200 HOME PROP TAX RE	7,777.00					
* 95 - INTERGOVERNMENTAL REV	7,777.00					
96960300 SPECIAL ASSESMEN	28,000.00					
96964600 RECREATION SVC C	298,542.00	228,356.96		228,356.96		
96969900 SVC FEES OTHER	183,500.00	43,192.80		43,192.80		
* 96 - CHARGES FOR SERVICES	510,042.00	271,549.76		271,549.76		
97979000 MISC OTHER	1,200.00	175.31		175.31		
* 97 - MISCELLANEOUS REVENUE	1,200.00	175.31		175.31		
** REVENUE ACCOUNTS	1,986,564.00	272,995.07		272,995.07		
*** Total	285,484.00	647,381.95		647,381.95		

Rio Linda Elverta  
Recreation and Park District

# Finance Report

Jan 15, 2025

FY 2024-2025

ACCT#	ACCOUNT TITLE	Budget	Dec	YTD	%	Balance
10111000	Salaries	\$ 855,348.00	\$ 50,754.72	\$ 401,478.92	47%	\$ 453,869.08
10112400	Committee Members	\$ 9,375.00	\$ 625.00	\$ 3,750.00	40%	\$ 5,625.00
10113200	Time/One Half	\$ 2,000.00	\$ 62.10	\$ 192.54	10%	\$ 1,807.46
10121000	Retirement	\$ 93,717.00	\$ 5,218.00	\$ 36,006.48	38%	\$ 57,710.52
10122000	Medicare	\$ 12,862.00	\$ 767.55	\$ 5,908.67	46%	\$ 6,953.33
10123000	Group Insurance	\$ 61,335.00	\$ 5,418.55	\$ 28,175.19	46%	\$ 33,159.81
10123002	Dental	\$ 5,307.00	\$ 379.10	\$ 2,321.05	44%	\$ 2,985.95
10123004	Vision	\$ 1,135.00	\$ 98.70	\$ 603.60	53%	\$ 531.40
10124000	Workers Comp	\$ 72,000.00	\$ 17,528.00	\$ 52,584.00	73%	\$ 19,416.00
	<b>SUB TOTAL</b>	<b>\$ 1,113,079.00</b>	<b>\$ 80,851.72</b>	<b>\$ 531,020.45</b>	<b>48%</b>	<b>\$ 582,058.55</b>
20200500	Advertising/Legal Notice	\$ 7,415.00	\$ 374.00	\$ 2,560.00	35%	\$ 4,855.00
20202900	Business/Conference Expense	\$ 4,500.00	\$ -	\$ -	0%	\$ 4,500.00
20203100	Buisness Travel	\$ 10,500.00	\$ -	\$ 453.20	4%	\$ 10,046.80
20203500	Education/Training Services	\$ 6,150.00	\$ -	\$ 189.00	3%	\$ 5,961.00
20203900	Employee Transportation	\$ 500.00	\$ -	\$ 8.75	2%	\$ 491.25
20204100	Computer	\$ 1,000.00	\$ -	\$ -	0%	\$ 1,000.00
20205300	Property Insurance	\$ 97,950.00	\$ 42,934.50	\$ 85,869.00	88%	\$ 12,081.00
20205500	Long Term/ Life Insurance	\$ 8,700.00	\$ -	\$ 3,183.29	37%	\$ 5,516.71
20206100	Memberships	\$ 11,900.00	\$ -	\$ 10,413.00	88%	\$ 1,487.00
20207600	Office Supplies	\$ 7,570.00	\$ 813.01	\$ 2,381.97	31%	\$ 5,188.03
20210300	Agric./Hort. Services	\$ 12,000.00	\$ -	\$ 4,035.49	34%	\$ 7,964.51
20211100	Building Main. Services	\$ 8,000.00	\$ 1,094.20	\$ 4,748.58	59%	\$ 3,251.42
20211200	Building Main. Supplies	\$ 7,500.00	\$ 1,698.52	\$ 2,652.50	35%	\$ 4,847.50
20214100	Land Imp. Maintenance Services	\$ 8,500.00	\$ 1,547.93	\$ 3,877.50	46%	\$ 4,622.50
20214200	Land Imp. Maintenance Supplies	\$ 15,000.00	\$ 530.14	\$ 8,657.64	58%	\$ 6,342.36
20216200	Painting Supplies	\$ 3,000.00	\$ 308.70	\$ 945.55	32%	\$ 2,054.45
20218500	Permit Charges	\$ 500.00	\$ -	\$ 560.00	112%	\$ (60.00)
20219100	Electricity	\$ 25,000.00	\$ 1,653.58	\$ 16,205.11	65%	\$ 8,794.89
20219200	Gas	\$ 7,500.00	\$ 720.49	\$ 1,091.42	15%	\$ 6,408.58
20219300	Refuse Disposal	\$ 4,500.00	\$ 602.84	\$ 2,533.68	56%	\$ 1,966.32
20219500	Sewage Disposal	\$ 7,000.00	\$ -	\$ 2,037.93	29%	\$ 4,962.07
20219700	Telephone	\$ 17,500.00	\$ 1,190.72	\$ 5,927.58	34%	\$ 11,572.42
20219800	Water	\$ 75,000.00	\$ 9,086.55	\$ 48,816.03	65%	\$ 26,183.97
20220500	Automotive Main. Serv.	\$ 13,000.00	\$ 305.29	\$ 2,885.54	22%	\$ 10,114.46
20220600	Automotive Main. Supplies	\$ 4,544.18	\$ -	\$ 3,586.62	79%	\$ 957.56
20222600	Expendable Tools	\$ 3,000.00	\$ 419.97	\$ 1,953.94	65%	\$ 1,046.06
20222700	Cellphone	\$ 7,000.00	\$ 386.38	\$ 3,339.49	48%	\$ 3,660.51
20223600	Fuel/Lubricants	\$ 36,840.00	\$ 1,188.50	\$ 5,929.84	16%	\$ 30,910.16

20226100	Office Equip. Maint. Services	\$ 4,000.00	\$ 290.63	\$ 1,202.60	30%	\$ 2,797.40
20226400	Office Equipment Furniture-Tables	\$ 4,000.00	\$ 278.65	\$ 305.76	8%	\$ 3,694.24
20227500	Rents/Leases	\$ 1,500.00	\$ -	\$ -	0%	\$ 1,500.00
20227501	Copy Machine Rental	\$ 6,600.00	\$ 421.01	\$ 2,100.28	32%	\$ 4,499.72
20229100	Equipment Maintenance Service	\$ 7,500.00	\$ -	\$ 190.62	3%	\$ 7,309.38
20229200	Equipment Maintenance Supplies	\$ 13,500.00	\$ 641.46	\$ 2,657.75	20%	\$ 10,842.25
20231400	Clothing/Personal Equipment	\$ 800.00	\$ -	\$ 387.90	48%	\$ 412.10
20232200	Custodial Supplies	\$ 6,000.00	\$ -	\$ 2,056.41	34%	\$ 3,943.59
20233200	Food	\$ 500.00	\$ -	\$ -	0%	\$ 500.00
20235100	Laundry/Dry Cleaning	\$ 5,500.00	\$ 350.12	\$ 1,783.12	32%	\$ 3,716.88
20244300	Medical Services	\$ 500.00	\$ -	\$ -	0%	\$ 500.00
20244400	First Aid Safety Supplies	\$ 2,000.00	\$ -	\$ 200.00	10%	\$ 1,800.00
20250700	Assessment/County Fees	\$ 17,000.00	\$ -	\$ 801.32	5%	\$ 16,198.68
20253100	Legal Services	\$ 20,000.00	\$ -	\$ 11,588.00	58%	\$ 8,412.00
20254102	Benefit Admin. Service	\$ 3,600.00	\$ 300.00	\$ 1,800.00	50%	\$ 1,800.00
20255100	Planning Services	\$ 4,000.00	\$ -	\$ -	0%	\$ 4,000.00
20257100	Security Service	\$ 78,496.00	\$ 56,274.00	\$ 75,263.00	96%	\$ 3,233.00
20281700	Elections	\$ 30,000.00	\$ 2,061.00	\$ 2,061.00	7%	\$ 27,939.00
20285100	Recreation Services	\$ 148,620.00	\$ 11,601.14	\$ 65,787.84	44%	\$ 82,832.16
20285200	Recreation Supplies	\$ 19,878.00	\$ 859.75	\$ 2,716.82	14%	\$ 17,161.18
20287300	Unemployment Claims	\$ 500.00	\$ -	\$ -	0%	\$ 500.00
20289800	Expenditure Reimbursements	\$ 1,000.00	\$ -	\$ -	0%	\$ 1,000.00
20291300	Auditor/Controller Services	\$ 13,700.00	\$ -	\$ 12,695.22	93%	\$ 1,004.78
20291500	Compass Costs	\$ 2,750.00	\$ -	\$ 2,704.00	98%	\$ 46.00
20291700	Alarm Services	\$ 5,000.00	\$ -	\$ 2,160.00	43%	\$ 2,840.00
20291900	GS Work Request Services-DOJ	\$ 1,500.00	\$ 32.00	\$ 221.00	15%	\$ 1,279.00
	<b>SUB TOTAL</b>	<b>\$ 810,013.18</b>	<b>\$ 137,965.08</b>	<b>\$ 413,525.29</b>	<b>51.05%</b>	<b>\$ 396,487.89</b>
41410100	Land Improvements	\$ 135,000.00	\$ 173.28	\$ 134,069.28	99%	\$ 930.72
42420200	Building	\$ 110,000.00	\$ 15,360.80	\$ 101,222.28	92%	\$ 8,777.72
43430300	Vehicle	\$ 40,000.00	\$ -	\$ 10,952.52	27%	\$ 29,047.48
	<b>SUB TOTAL</b>	<b>\$ 285,000.00</b>	<b>\$ 15,534.08</b>	<b>\$ 246,244.08</b>	<b>86.40%</b>	<b>\$ 38,755.92</b>
9345000	<b>BUDGET UNIT TOTAL</b>	<b>\$ 2,208,092.18</b>	<b>\$ 234,350.88</b>	<b>\$ 1,190,789.82</b>	<b>53.93%</b>	<b>\$ 1,017,302.36</b>

Revenue 2024-2025

	ACCOUNT TITLE	Budget	Dec	YTD	%	Balance
91910100	Prop. Tax Cur Se	\$ 1,375,000.00	\$ -	\$ -	0%	\$ 1,375,000.00
91910200	Prop. Tax Cur Un	\$ 45,000.00	\$ -	\$ -	0%	\$ 45,000.00
91910300	Prop. Tax Cur Su	\$ 25,000.00	\$ -	\$ -	0%	\$ 25,000.00
91910400	Prop. Tax Sec De	\$ 8,000.00	\$ 12,711.94	\$ 12,711.94	159%	\$ (4,711.94)
91910500	Prop. Tax Sup De	\$ 3,100.00	\$ 2,745.02	\$ 2,745.02	89%	\$ 354.98
91910600	Prop. Tax Unitary	\$ 3,600.00	\$ -	\$ -	0%	\$ 3,600.00
91912000	Redemption	\$ 145.00	\$ -	\$ -	0%	\$ 145.00
91913000	Prop. Tax Pr Uns	\$ 400.00	\$ -	\$ -	0%	\$ 400.00
91914000	Prop. Tax Penalty	\$ 300.00	\$ -	\$ -	0%	\$ 300.00
94941000	Interst Incom	\$ 7,000.00	\$ -	\$ 1,270.00	18%	\$ 5,730.00
95952200	Home Prop Tax R	\$ 7,777.00	\$ -	\$ -	0%	\$ 7,777.00
96960300	Special Assesment	\$ 28,000.00	\$ -	\$ -	0%	\$ 28,000.00
96964600	Recreation	\$ 298,542.00	\$ 12,519.22	\$ 240,876.21	81%	\$ 57,665.79
96969900	SAFCA	\$ 183,500.00	\$ -	\$ 37,504.24	20%	\$ 145,995.76
97979000	Misc.	\$ 1,200.00	\$ 648.78	\$ 824.09	69%	\$ 375.91
10124000	Workers Comp		\$ -	\$ 18,492.00	#DIV/0!	\$ (18,492.00)
20207600	Office Supplies	\$ -	\$ -	\$ 604.91	#DIV/0!	\$ (604.91)
20257100	Security	\$ -	\$ 96.36	\$ 96.36	#DIV/0!	\$ (96.36)
20220600	Vehicle Supplies	\$ -	\$ 1,414.68	\$ 2,634.18	#DIV/0!	\$ (2,634.18)
43430300	Equipment	\$ -	\$ -	\$ 739.00	#DIV/0!	\$ (739.00)
	<b>BUDGET TOTAL</b>	<b>\$ 1,986,564.00</b>	<b>\$ 30,136.00</b>	<b>\$ 318,497.95</b>	<b>16%</b>	<b>\$ 1,668,066.05</b>

Misc.

Cal Card Quarterly Reim \$648.78

**Recreation Summary 2024/2025**

<b>YOUTH CARE PROGRAMS</b>	<b>Budget Expense</b>	<b>Budget Revenue</b>	<b>Revenue-YTD</b>	<b>Staffing YTD</b>	<b>Total Expenses</b>	<b>Total Revenue</b>
Summer Camps	\$ 23,594.00	\$ 24,340.00	\$ 49,840.00	\$ (10,526.67)	\$ (10,853.76)	\$ 38,986.24
<b>TOTAL</b>	<b>\$ 23,594.00</b>	<b>\$ 24,340.00</b>	<b>\$ 49,840.00</b>	<b>\$ (10,526.67)</b>	<b>\$ (10,853.76)</b>	<b>\$ 38,986.24</b>
<b>LEISURE CLASSES</b>	<b>Budget Expense</b>	<b>Budget Revenue</b>	<b>Revenue-YTD</b>	<b>Staffing YTD</b>	<b>Total Expenses</b>	<b>TOTAL</b>
Dance/Gym - CC	\$ 350.00	\$ 3,250.00	\$ 3,081.25	\$ -	\$ (300.15)	\$ 2,781.10
ECHO		\$ -	\$ -	\$ -	\$ -	\$ -
Elections		\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 350.00</b>	<b>\$ 3,250.00</b>	<b>\$ 3,081.25</b>	<b>\$ -</b>	<b>\$ (300.15)</b>	<b>\$ 2,781.10</b>
<b>SAFETY/MARKETING</b>	<b>Budget Expense</b>	<b>Revenue</b>	<b>Revenue-YTD</b>	<b>Staffing YTD</b>	<b>Total Expenses</b>	<b>TOTAL</b>
CPR Course	\$ 1,400.00	\$ 1,600.00	\$ 320.00		\$ -	\$ 320.00
Marketing/Promotions	\$ 1,188.00	\$ -	\$ -		\$ (1,432.06)	\$ (1,432.06)
<b>TOTAL</b>	<b>\$ 2,588.00</b>	<b>\$ 1,600.00</b>	<b>\$ 320.00</b>	<b>\$ -</b>	<b>\$ (1,432.06)</b>	<b>\$ (1,112.06)</b>
<b>SPECIAL EVENTS 2400</b>	<b>Budget Expense</b>	<b>Revenue</b>	<b>Revenue-YTD</b>	<b>Staffing YTD</b>	<b>Total Expenses</b>	<b>TOTAL</b>
RLERPD Anniversary	\$ 3,933.00	\$ -	\$ -		\$ -	\$ -
Breakfast W/Santa	\$ 938.00	\$ 850.00	\$ 10.00	\$ (180.61)	\$ (424.55)	\$ (414.55)
Creek Week	\$ -	\$ -	\$ -		\$ -	\$ -
Country Faire	\$ 590.00	\$ 590.00	\$ -	\$ (301.47)	\$ (301.47)	\$ (301.47)
Eggstravaganza	\$ 1,211.00	\$ 800.00	\$ -		\$ -	\$ -
Events (Misc)	\$ 1,115.00	\$ -	\$ -		\$ -	\$ -
E-Waste	\$ -	\$ -	\$ -		\$ -	\$ -
Family Bingo	\$ 321.00	\$ 350.00	\$ -		\$ -	\$ -
Farmers Maket	\$ -	\$ -	\$ 750.00		\$ -	\$ 750.00
Farm & Tractor Days	\$ -	\$ -	\$ -		\$ -	\$ -
Kids Night Out	\$ 321.00	\$ 350.00	\$ -		\$ -	\$ -
Movie in the Park	\$ 487.00	\$ 195.00	\$ -	\$ (327.27)	\$ (458.56)	\$ (458.56)
National Night Out	\$ -	\$ -	\$ -	\$ (141.12)	\$ (141.12)	\$ (141.12)
Trunk or Treat	\$ 919.00	\$ 700.00	\$ -	\$ (70.48)	\$ (323.53)	\$ (323.53)
Valentine's Event	\$ 686.00	\$ 500.00	\$ -		\$ -	\$ -
Veterans Day	\$ 246.00	\$ -	\$ -		\$ (45.24)	\$ (45.24)
<b>TOTAL</b>	<b>\$ 10,767.00</b>	<b>\$ 4,335.00</b>	<b>\$ 760.00</b>	<b>\$ (1,020.95)</b>	<b>\$ (1,694.47)</b>	<b>\$ (934.47)</b>
<b>SENIOR ACTIVITIES</b>	<b>Budget Expense</b>	<b>Budget Revenue</b>	<b>Revenue-YTD</b>	<b>Staffing YTD</b>	<b>Total Expenses</b>	<b>TOTAL</b>
Senior Lunch	\$ 26,806.00	\$ -	\$ -	\$ (9,747.90)	\$ (10,006.69)	\$ (10,006.69)
Senior Trips	\$ 1,310.00	\$ 350.00	\$ -	\$ (70.48)	\$ (70.48)	\$ (70.48)
<b>TOTAL</b>	<b>\$ 28,116.00</b>	<b>\$ 350.00</b>	<b>\$ -</b>	<b>\$ (9,818.38)</b>	<b>\$ (10,077.17)</b>	<b>-\$10,077.17</b>
<b>YOUTH/ADULT SPORTS</b>	<b>Budget Expense</b>	<b>Budget Revenue</b>	<b>Revenue-YTD</b>	<b>Staffing YTD</b>	<b>Total Expenses</b>	<b>TOTAL</b>
Adult Softball	\$ 5,772.00	\$ 5,850.00	\$ 450.00	\$ (207.49)	\$ (781.40)	\$ (331.40)
National Academy of Athletics	\$ 13,650.00	\$ 20,000.00	\$ 43,345.50		\$ (11,227.58)	\$ 32,117.92
Taekwondo	\$ 100,260.00	\$ 108,000.00	\$ 68,540.00		\$ (50,755.00)	\$ 17,785.00
Youth Art Class	\$ 2,666.00	\$ 2,880.00	\$ 165.00		\$ (290.73)	\$ (125.73)
Youth Sports Camp	\$ -	\$ 13,650.00	\$ -		\$ -	\$ -
Youth Water Polo	\$ 643.00	\$ 1,950.00	\$ -		\$ (65.00)	\$ (65.00)
<b>TOTAL</b>	<b>\$ 122,991.00</b>	<b>\$ 152,330.00</b>	<b>\$ 112,500.50</b>	<b>\$ (207.49)</b>	<b>\$ (63,119.71)</b>	<b>\$ 49,380.79</b>



<b>AQUATICS</b>	<b>Budget Expense</b>	<b>Budget Revenue</b>	<b>Revenue-YTD</b>	<b>Staffing YTD</b>	<b>Total Expenses</b>	<b>TOTAL</b>
Aquatics Supplies	\$ 7,560.00	\$ -	\$ 54.93		\$ (107.75)	\$ (52.82)
Cashier	\$ -	\$ -	\$ -	\$ (1,993.32)	\$ (1,993.32)	\$ (1,993.32)
Equipment Rentals (Pool Safety Equip	\$ -	\$ -	\$ -		\$ -	\$ -
Lifeguard Training (seasonal training)	\$ 3,295.00	\$ 2,700.00	\$ -		\$ -	\$ -
Manager	\$ -	\$ -	\$ -	\$ (14,644.35)	\$ (14,644.35)	\$ (14,644.35)
Movie at the Pool	\$ -	\$ -	\$ 18.00	\$ (796.05)	\$ (796.05)	\$ (778.05)
Pool Rental	\$ -	\$ -	\$ 373.00		\$ -	\$ 373.00
Public Swim	\$ 28,800.00	\$ 16,575.00	\$ 21,083.50	\$ (13,873.38)	\$ (13,873.38)	\$ 7,210.12
Public Swim - Grant	\$ -	\$ -	\$ 22,500.00	\$ (11,880.40)	\$ (15,941.66)	\$ 6,558.34
Staff Training	\$ 24,695.00	\$ -	\$ -	\$ (990.64)	\$ (990.64)	\$ (990.64)
Summer Kick off - Pool Bash	\$ 671.00	\$ 500.00	\$ -		\$ -	\$ -
Swim Lessons	\$ 23,695.00	\$ 24,280.00	\$ 2,093.00	\$ (19,848.18)	\$ (19,848.18)	\$ (17,755.18)
Twin Rivers Lifeguard Class	\$ -	\$ -	\$ -	\$ (605.88)	\$ (605.88)	\$ (605.88)
Water Aerobics	\$ 586.00	\$ 800.00	\$ -	\$ (422.88)	\$ (517.68)	\$ (517.68)
<b>TOTAL</b>	<b>\$ 89,302.00</b>	<b>\$ 44,855.00</b>	<b>\$ 46,122.43</b>	<b>\$ (65,055.08)</b>	<b>\$ (69,318.89)</b>	<b>\$ (23,196.46)</b>
<b>SWIM TEAM</b>	<b>Budget Expense</b>	<b>Budget Revenue</b>	<b>Revenue-YTD</b>	<b>Staffing YTD</b>	<b>Total Expenses</b>	<b>TOTAL</b>
Polar Plunge	\$ -	\$ 2,800.00	\$ 45.00		\$ -	\$ 45.00
Stroke & Turn	\$ -	\$ 2,800.00	\$ -		\$ -	\$ -
Swim Team	\$ 26,296.00	\$ 26,800.00	\$ 986.01	\$ (11,307.74)	\$ (12,327.74)	\$ (11,341.73)
<b>TOTAL</b>	<b>\$ 26,296.00</b>	<b>\$ 32,400.00</b>	<b>\$ 1,031.01</b>	<b>\$ (11,307.74)</b>	<b>\$ (12,327.74)</b>	<b>\$ (11,296.73)</b>
<b>Grand Total</b>	<b>\$ 304,004.00</b>	<b>\$ 263,460.00</b>	<b>\$ 213,655.19</b>	<b>\$ (97,936.31)</b>	<b>\$ (169,123.95)</b>	<b>\$ 44,531.24</b>

RENTALS	Budget Revenue	Revenue	Salary + Benefits	Refunds	Total Exp	Balance
BMX	\$ 5,200.00	\$ 400.00		\$ -	\$ -	\$ 400.00
CC	\$ 21,865.00	\$ 5,475.00	\$ (752.61)	\$ (3,025.00)	\$ (3,777.61)	\$ 1,697.39
CPHA	\$ 15,296.00	\$ -		\$ (3,100.00)	\$ (3,100.00)	\$ (3,100.00)
Depot	\$ 5,210.00	\$ 2,980.00	\$ (328.12)	\$ (1,270.00)	\$ (1,598.12)	\$ 1,381.88
Equipment Rental/Marque	\$ -	\$ 75.00		\$ -	\$ -	\$ 75.00
Babe Best	\$ -	\$ 417.89		\$ -	\$ -	\$ 417.89
Westside Field	\$ 6,000.00	\$ 2,600.00		\$ -	\$ -	\$ 2,600.00
Westside Lights	\$ -	\$ 811.65		\$ -	\$ -	\$ 811.65
Parks	\$ 350.00	\$ -	\$ (36.10)	\$ -	\$ (36.10)	\$ (36.10)
High School Pool	\$ 2,100.00	\$ -		\$ (182.00)	\$ (182.00)	\$ (182.00)
<b>TOTAL</b>	<b>\$ 56,021.00</b>	<b>\$ 12,759.54</b>	<b>\$ (1,116.83)</b>	<b>\$ (7,577.00)</b>	<b>\$ (8,693.83)</b>	<b>\$ 4,065.71</b>
	<b>SUB TOTAL</b>	<b>\$12,759.54</b>	<b>\$ (1,116.83)</b>	<b>\$ (7,577.00)</b>	<b>\$ (8,693.83)</b>	<b>\$ 4,065.71</b>



# Summary Statement

December 31, 2024

Page 1 of 3

Investor ID: CA-01-0189

0000178-0000706 PDF 730830

**Rio Linda Elverta Recreation and Park District**

**810 Oak Lane  
Rio Linda, CA 95673**

## California CLASS

### California CLASS

Average Monthly Yield: 4.6385%

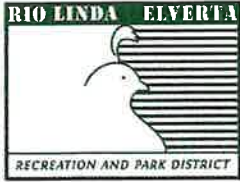
	Beginning Balance	Contributions	Withdrawals	Income Earned	Income Earned YTD	Average Daily Balance	Month End Balance
CA-01-0189-0001 General Fund	344,751.95	0.00	0.00	1,354.28	7,221.10	344,795.64	346,106.23
<b>TOTAL</b>	<b>344,751.95</b>	<b>0.00</b>	<b>0.00</b>	<b>1,354.28</b>	<b>7,221.10</b>	<b>344,795.64</b>	<b>346,106.23</b>

www.californiaclass.com

Tel: (877) 930-5213

# CA Class

<u>Fiscal Month</u>	<u>Beginning Balance</u>	<u>Interest</u>	<u>Ending Balance</u>
1	\$ 338,000.00	\$ 50.19	\$ 338,050.19
2	\$ 338,050.19	\$ 1,548.34	\$ 339,598.53
3	\$ 339,598.53	\$ 1,463.56	\$ 341,062.09
4	\$ 341,062.09	\$ 2,331.13	\$ 343,393.22
5	\$ 343,393.22	\$ 1,358.73	\$ 344,751.95
6	\$ 344,751.95	\$ 1,354.28	\$ 346,106.23
7			\$ -
8			\$ -
9			\$ -
10			\$ -
11			\$ -
12			\$ -
		\$ 8,106.23	\$ 346,106.23



**Rio Linda Elverta  
Recreation and Park District**

**AGENDA REPORT**

Item #5

**TO:** Board of Directors  
**FROM:** Don Davidson, Parks Supervisor  
**REPORT DATE:** January 6, 2024  
**MEETING DATE:** January 15, 2024  
**SUBJECT:** Monthly Park Maintenance Report – December 2024

**Events/Rentals**

- Ruby's Baskets used the depot this year

**Staff Daily Assignments**

- Routine winter maintenance , vehicle maintenance and smog's.
- Maintained two facilities for all contractors and meetings
- Staff have been completing our weekly contract for SAFCA.

**Additional Assignments**

- Staff completed monthly playground inspections
- Staff painted the snack bar and restrooms at Babe Best
- Staff decorated and participated in the annual light parade
- Staff completed a full color change in the administration offices at the Community Center
- Now that the Holidays are over its back to business as usual, building a better community
- Parks make Life Better



## RIO LINDA ELVERTA RECREATION & PARK DISTRICT

### AGENDA REPORT

Item #6

**TO:** Board of Directors  
**FROM:** Yanni Lagge- Recreation Supervisor  
**REPORT DATE:** January 8<sup>th</sup>, 2025  
**MEETING DATE:** January 15<sup>th</sup>, 2025  
**SUBJECT:** Recreation Division Monthly Report –January 2025

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**Recommended Action:** Receive and file the Monthly Recreation Division Report for December 2024.

### ADMINISTRATION

- **Aquaknights Polar Plunge:** Staff is actively organizing and finalizing details. This event aims to raise funds for swim team needs and future projects.
- **Valentine's Day Bingo Night** preparations are in progress. Staff is designing promotional materials, arranging decorations, and gathering prizes.

### SPECIAL EVENTS

- **E-Waste Recycling Event:** Scheduled for January 10th, this event will provide community members with a safe and convenient way to dispose of electronic waste.
- **AquaKnights Polar Plunge:** Taking place on January 18th, the Polar Plunge will feature participants braving cold waters to support the AquaKnights swim team.

### COMMUNITY PROGRAMS

#### **Youth Programs**

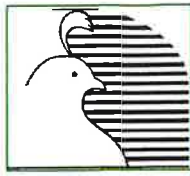
- **3D Clay and Create Art Class:** Beginning January 14th, this 8-week class will introduce youth to the fundamentals of 3D art using clay and other sculpting materials.

#### **Senior Programs**

- **Lunch Program:** Lunch will now be served at 11:30 AM sharp, with the goal of improving service efficiency and accommodating growing attendance.

### FACILITY RENTALS

- **January Rentals** – Two facility rentals.



**RIO LINDA ELVERTA RECREATION  
AND PARK DISTRICT**

**AGENDA REPORT**

Item #7

**TO:** Board of Directors  
**FROM:** Mike Heller, General Manager  
**REPORT DATE:** January 9, 2025  
**MEETING DATE:** January 15, 2025  
**SUBJECT:** **General Manager's Report for December/January 2024/2025**

**Recommendation:**

That the Board of Directors receives the report for file.

**Discussion:**

1. The Winn Foundation presented a \$15,000.00 check to the RLE Foundation for the Future on December 20<sup>th</sup>. This is the third year that the Foundation has been a recipient of this community gift. Funds will be used on 2025 RLEFFF projects.
2. The Depot and Gazebo roof project is progressing along. Work is scheduled to be completed by January 17<sup>th</sup>. Staff will continue to update on the status of the project.
3. On Saturday, December 14<sup>th</sup> the Recreation and Park District hosted the annual Breakfast with Santa at the Community Center. With help from the FFA and the Board of Directors we served well over 300 meals on a rainy and cold morning. A fun time was had by all.
4. The General Manager met with the Chief Business Officer and Chief of Police of the Twin Rivers Unified School District on December 20<sup>th</sup>. We have begun discussions to fully contract with TRUSD for police services for the Park District beginning on July 1, 2025. This will be a discussion item on the January agenda. The Recreation and Park District has signed an agreement with Knight Watch Security for a six month period from January 1-June 30 for park patrol services.
5. The hearing for the Juvenile who vandalized the Community Center on October 13<sup>th</sup> is still proceeding. The juvenile is still under house arrest and is wearing an ankle monitor. The next court date is scheduled for January 29<sup>th</sup>.
6. Staff began meeting on January 8<sup>th</sup> with CALA to work on the District's Strategic Plan update. Progress will be reported back to the Board of Directors.
7. Minutes from Committee Meetings – To assist in keeping the Board up to date on the District's committees, the General Manager will attach the Minutes from any meeting that took place since the last Board Meeting to the GM's report so that Committee members may discuss during the reporting time of the District Board Meeting.

The December/January Meetings to include:

- Firehouse – December 18<sup>th</sup>
- Administration and Finance – January 7<sup>th</sup>

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

**FIREHOUSE COMMITTEE MEETING MINUTES  
Thursday, December 18, 2024**

**Call to Order**

Chairperson Wayne Del Nero called the meeting to order at 4:05pm. Director Troy Golden was present. Both General Manager Mike Heller and Firehouse volunteer Roger Mitchell were in attendance.

**General Business**

1. Review of Minutes from July 12, 2024
  - There were no questions, and it was recommended to forward the Minutes for approval.
  
2. Discussion on progress of Fire Truck and Fire House
  - Roger Mitchell provided an update on the progress of the Engine. The cowl has been completed and will be permanently attached to the housing when the engine is installed. The fenders are next to be primed and painted.
  - Work will begin on the engine and motor for the vehicle.
  - The Recreation and Park District had the vehicle placed on a flatbed in the recent Christmas Light Parade.
  - The Restoration Crew is continuing to look for new volunteers to join the project as more are needed.
  
3. Recap of the Annual Fundraising Dinner
  - The event was a success, netting just over \$6,000.00. It was a complete sell out.
  - The dinner has outgrown the space. Staff is requested to look into other options such as the High School cafeteria or Life Pointe Church. Additionally, making better use of the patio and lobby may make the Community Center a larger venue.
  - Mr. Mitchell also suggested using West Front St. and Depot Park. This could also be done but would require a date change as well as a lot of logistical challenges to be worked through, but it could be an option.
  - The cook has also requested a prep crew. General Manager Heller has some ideas for volunteer recruitment.
  - The dinner has a tentative date of Saturday, October 4th for 2025.
  
4. Discussion – Good Like Fire Restoration Proposal – Firehouse Renovation
  - Roger Mitchell will reach out in the New Year and attempt to schedule a meeting with them.

**Items not on the Agenda**

- There was a discussion to disband this Committee as it is also on the RLEFFF agenda quarterly and that may be as often as the group needs to meet. General Manager Heller will write a Staff Report for the January Board of Directors meeting.

**Adjournment**

The meeting was adjourned at 5:02pm.



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

**ADMINISTRATION and FINANCE COMMITTEE MEETING MINUTES**  
**Tuesday, January 7, 2025**

**Call to Order**

Chairperson Moore called the meeting to order at 3:01pm. Director Troy Golden was present. General Manager Mike Heller and Administrative Services Supervisor Annette Hernandez were in attendance. The meeting was also broadcast via Zoom communications

**General Business**

Review of Minutes from the December 3, 2024 meeting

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

Discussion – December Financials and Compass Report

- Staff provided Director Golden with a brief overview of the Financials and Compass report as this was his first Administration and Finance Committee meeting.
- Chairperson Moore stated that she was happy to see the CLASS investment total included with the report.
- There were no additional questions on the finance report, and it was recommended that the report be forwarded to the Board of Directors for approval.

Discussion – Status of the Firehouse Committee

- The item was introduced by General Manager Heller who informed the Committee that the Firehouse Committee has met only two or three times in each of the past three years. The project is updated quarterly when the RLE Foundation for the Future Board meets.
- Chairperson Moore expressed some concerns on the length of time that the project has taken to complete as well as the decline in volunteers on the restoration crew. Director Golden inquired if there is further work to be done on the project once the Engine is completed. The response was 'yes' as there is still the Firehouse to complete.
- There were no additional questions or comments, and it was recommended that the Board of Directors make a motion for the discontinuation of the Firehouse Committee.

Discussion – Knight Watch Security Services Agreement

- This item was introduced by General Manager Heller who reminded the Committee that the Board of Directors had already approved Knight Watch to begin Security patrols beginning on January 1<sup>st</sup>. The contract still needs to be ratified and was included with the Staff report.
- There were no questions or comments, and it was recommended that the contract be forwarded to the Board of Directors for ratification by resolution.

Discussion – Twin Rivers Unified School District Police Services

- General Manager Heller introduced this item and provided a brief update on the District's current patrol and security coverage. On December 20<sup>th</sup>, the General Manager met with the Chief Business Officer and Chief of Police from the Twin Rivers Unified School District (TRUSD). They informed us that they may be able to take over the coverage of the Park District including patrols and lockups. They also suggested including both the North Highlands and Arcade Creek RPD's to see if the three agencies wanted to pool resources and hire a full time officer.

- Director Golden asked if the three agencies worked together if it would be one invoice split between the agencies. Staff responded that each agency would work under a separate MOU so that everybody would be invoiced separately.
- It was recommended to forward the item to the Board of Directors so that they could initiate a discussion for the future patrols of the District.

**Discussion – Mid-Year Budget Review**

- General Manager Heller introduced this item and provided an update as to the reason the District was performing a mid-year budget. This is due to the increased costs of the Depot roof repair.
- There were no questions or comments, and it was recommended that the mid-year budget be forwarded to the Board of Directors for discussion.

**Items not on the Agenda**

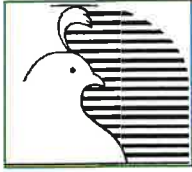
- General Manager Heller provided a copy of the Sacramento County Pooled Investment Fund Annual Report. This will be placed on the upcoming Board agenda under written correspondence.
- General Manager Heller also informed the Committee that at the request of Chairperson Moore, a discussion item will be added to the Board agenda to discuss the Educational Revenue Augmentation Fund (ERAF).

**Next Meeting**

TBD – the new Committee will schedule this meeting in late January

**Adjournment**

Chairperson Moore adjourned the meeting at 3:49pm



## RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

### AGENDA REPORT

Item #8

**TO:** Board of Directors  
**FROM:** Mike Heller, General Manager  
**REPORT DATE:** January 7, 2025  
**MEETING DATE:** January 15, 2025  
**SUBJECT:** **Recommendation to adopt Resolution #2025-01 – approving a Contract with Knight Watch Protective Services Inc. for a six month agreement for security patrol and park lockup services for the Park District**

---

#### Recommendation:

Adopt Resolution #2025-01 approving a contract with Knight Watch Protective Services Inc. for a six month agreement for security patrol and park lockup services for the Park District beginning January 1, 2025 and ending on June 30, 2025.

#### Background:

During the December 2024 meeting of the Board of Directors a motion was made to enter into an agreement with Knight Watch Protective Services Inc. for security patrol and park lockups from January 1 – June 30, 2025. This was an emergency agreement due to the disbandment of the Fulton El Camino Police Department (FECPD). At the meeting, Staff recommended a Motion from the Board so that service could begin on January 1. Staff commented that the agreement would be finalized so that it could be ratified at the January Board of Directors meeting.

Knight Watch has met with District Staff and has begun to lock the parks. This service commenced on January 1<sup>st</sup>. Dean Broussard, the President of Knight Watch sent over a contract for service for a six month period. Knight Watch has quoted a patrol rate of \$45.00 per hour with a holiday rate of \$67.50 per hour. They have identified six holiday's between January 1 and June 30. The agreement calls for three hours of patrol daily (21 hours per week) including lockups. The total amount of the contract is \$24,840.00 or \$4,140.00 monthly. Knight Watch intends to invoice monthly.

#### Discussion:

Staff recommends that the Board of Directors adopt Resolution #2025-01 approving the agreement with Knight Watch Protective Services Inc. Funding is available from the existing Security for Parks budget as it has been vacated due to the disbandment of the FECPD. Staff suggests that the contract has a not to exceed value of \$27,500.00 in case there are some unexpected additional fees.

#### Attachments:

- Copy of Knight Watch Protective Services Inc. Agreement for Services

**KNIGHT WATCH PROTECTIVE SERVICES INC.**  
**Agreement for Services**

This Agreement for Professional Security Services (the "Agreement"), effective January 1, 2025, is by and between KNIGHT WATCH PROTECTIVE SERVICES INC.(KWPS), a domestic business corporation licensed by the California Department Bureau of Security and Investigative Services, as Private Patrol Operator, with its principal office at 7909 Walerga Road, Suite 112-1267, Antelope, CA 95843 (hereinafter "KWPS."), and Rio Linda Elverta Recreation and Park District ("herein after Client").

WHEREAS, Client finds that KWPS is willing to perform Security Guard work herein after described in accordance with the provisions of this Agreement; and

WHEREAS, Client finds that KWPS is qualified to perform the work, all relevant factors considered, and that such performance will be in furtherance of Client's business.

NOW, THEREFORE, in consideration of the mutual covenants set forth herein and intending to be legally bound, the parties here to agree as follows:

**1. SERVICES**

Services to Client: KWPS shall provide the following ("Services") to Client only: The protection of property of the client within the established area(s) of Rio Linda Elverta Recreation and Park District, not including adjacent property, sidewalks, streets, wooded areas, residences, establishments, or businesses, or other areas not specifically indicated in this agreement. The designated areas shall be listed in an attached Exhibit A and Task Order is listed in Exhibit B. The terms "protection of property", shall in no way be construed to suggest that KWPS is responsible for incidents that occur, which upon acting in good faith, KWPS security guard performs his or her duties as outlined in this contract and according KWPS. General Orders, and the incident occurs as a result of an unforeseen circumstance, or upon the reliance by a third party, not covered by this agreement, that KWPS. is responsible for the protection of his or her life or property or any other duties contained in this agreement to the client. KWPS's employees will not perform any duties not contracted for. Further that this agreement is solely for the mutual benefit of the parties who enter into it.

Nothing shall be construed to suggest that KWPS, its employees, agents, or security guards are compelled, required, contracted, or willing to protect the life or lives or property of persons unless specifically listed in this agreement.

The terms "protection of property" shall include the listed property in Exhibit A. The duties of the KWPS security guard regarding the protection of property include and are limited to:

- a. Providing a visible deterrent for property crimes and crime against the client, which include criminal mischief, making graffiti, larceny, burglary, criminal tampering, trespass, and criminal trespass, misapplication of property. The terms are limited to the property of the client, so long as the property is located within the geographical area of the items listed in Exhibit A.
- b. Alerting the proper law enforcement authority of the incident immediately.

Nothing shall be construed to suggest that KWPS, its employees, agents, or security guards are compelled, required, contracted, or willing to protect the life or property of persons not specifically listed in this agreement.

KWPS will provide services with the qualifications described in section 4 of this agreement.

## **2. PAYMENT AND INVOICING TERMS**

- 2.1 **Payment for Services:** KWPS will be paid as follows:  
The client shall, upon receiving an invoice from KWPS, pursuant to section 2.3, make payments in the agreed manner payable to Knight Watch Protective Services, Inc. Such payment shall be made via electronic funds transfer in NET30 days from the date of invoice.
- 2.2 KWPS will bill the client at a rate of **\$45.00 per hour** as agreed by the client and KWPS and detailed in Exhibit B.
- 2.3 **INVOICING & LATE PAYMENT POLICY:** Invoice will be emailed every two (2) weeks by KWPS to [annetteh@rleparks.com](mailto:annetteh@rleparks.com) or [mheller@rleparks.com](mailto:mheller@rleparks.com) (Client email for invoices) for payment by Client. Payment is due NET30 days from the date of invoice. The client shall be liable for late payments charges for payments received more than 30 days from due date. Said charge is \$35 per month. If your account has any unpaid invoices overdue by more than 60 days you will be notified and KWPS may opt to discontinue service. Failure to pay any invoice within 60 days of the due date will result in account termination without further notice. Non-payment of any invoice does not release the client from any amount due at the time of termination. All amounts due plus late charges, if any, will be referred to an outside collection agency and law firm for collection.

## **3. CHANGES.**

Client may, with the approval of KWPS, issue written directions within the general scope of Security Services to be ordered. Such changes (the "Change Order") may be for additional work or KWPS may be directed to change the direction of the work covered by the Task Order, consistent with all applicable laws, but no change will be allowed unless agreed to by KWPS in writing.

#### **4. STANDARD OF CARE.**

KWPS warrants that its services shall be performed by personnel possessing competency consistent with applicable industry standards, who are both licensed by the Department of State, have prior to appointment for employment at KWPS., been subject to a comprehensive character background investigation, personal interview, submitted to fingerprint screening, screened for sex offender status, department of corrections check, and pre-employment drug screening. No other representation, express or implied, and no warranty or guarantee are included or intended in this Agreement, or in any report, opinion, deliverable, work product, document or otherwise. Furthermore, no guarantee is made as to the efficacy or value of any services performed. THIS SECTION SETS FORTH THE ONLY WARRANTIES PROVIDED BY KNIGHT WATCH SERVICES INC CONCERNING THE SERVICES AND RELATED WORK PRODUCT. THIS WARRANTY IS MADE EXPRESSLY IN LIEU OF ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WITHOUT LIMITATION ANY IMPLIED WARRANTIES OF FITNESS FOR A PARTICULAR PURPOSE, MERCHANTABILITY, NON-INFRINGEMENT, TITLE OR OTHERWISE.

#### **5. LIMITATION OF LIABILITY FOR LOSS.**

- 5.1** The parties acknowledge that KWPS. has been retained to provide services to Client as a deterrent against loss and/or damage from criminal and/or other prohibited acts on or about the Protected Premises, and not as an insurer against all or any such loss or damage.
- 5.2** It is further acknowledged by the parties that the amounts payable to KWPS under this Agreement are based upon the value of the services rendered and are unrelated to the value of Client's property, both real and personal, or the property of third parties located in or about the Protected Premises. Client therefore acknowledges and agrees that KWPS is making no guarantee or warranty – either express or implied – that its services will absolutely avert and/or prevent all or any loss or damage to the Protected Premises.
- 5.3** Each party agrees that it will hold harmless and indemnify the other party, its employees, officers, agents and assignees, against all losses and damages to the Protected Premises suffered by Client or any third party as the result of ordinary or gross negligence and/or any and all occurrences and/or conditions on or about the Protected Premises beyond KNIGHT WATCH PROTECTIVE SERVICES INC's reasonable control.

#### **6. MISCELLANEOUS.**

- 6.1** Insolvency and Adequate Assurances: If reasonable grounds for insecurity arise with respect to Client's ability to pay for the Services in a timely fashion, KWPS may demand in writing adequate assurances of Client's ability to meet its

payment obligations under this Agreement. Unless Client provides the assurances in a reasonable time and manner acceptable to KWPS., in addition to any other rights and remedies available, KWPS. may partially or totally suspend its performance while awaiting assurances, without any liability.

- 6.2** Severability: Should any part of this Agreement for any reason be declared invalid, such decision shall not affect the validity of any remaining provisions, which remaining provisions shall remain in full force and effect as if this Agreement had been executed with the invalid portion thereof eliminated, and it is hereby declared the intention of the parties that they would have executed the remaining portion of this Agreement without including any such part, parts, or portions which may, for any reason, be hereafter declared invalid. Any provision shall nevertheless remain in full force and effect in all other circumstances.
- 6.3** Modification and Waiver: Waiver of breach of this Agreement by either part shall not be considered a waiver of any other subsequent breach.
- 6.4** Independent Contractor: KWPS is an independent contractor of Client.
- 6.5** Notices: Client shall give KWPS written notice within one hundred eighty (180) days of obtaining knowledge of the occurrence of any claim or cause of action which Client believes that it has, or may seek to assert or allege, against KWPS, whether such claim is based in law or equity, arising under or related to this Agreement or to the transactions contemplated hereby, or any act or omission to act by KWPS with respect hereto. If Client fails to give such notice to KWPS with regard to any such claim or cause of action and shall not have brought legal action for such claim or cause of action within said time period, Client shall be deemed to have waived, and shall be forever barred from bringing or asserting such claim or cause of action in any suit, action or proceeding in any court or before any governmental agency or authority or any arbitrator. All notices or other communications hereunder shall be in writing, sent by courier or the fastest possible means, provided that recipient receives a manually signed copy and the transmission method is scheduled to deliver within 48 hours, and shall be deemed given when delivered to the address specified below or such other address as may be specified in a written notice in accordance with this Section.

If to Knight Watch Protective Services  
7909 Walerga Road, Suite 112-1267  
Antelope, CA 95843

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

Any party may, by notice given in accordance with this Section to the other parties, designate another address or person or entity for receipt of notices

hereunder.

- 6.6** Assignment: The Agreement is not assignable or transferable by Client, except as agreed by both parties in writing. This Agreement is not assignable or transferable by KWPS without the written consent of Client, which consent shall not be unreasonably withheld or delayed.
- 6.7** Disputes: KWPS and the Client recognize that disputes arising under this Agreement are best resolved at the working level by the parties directly involved. Both parties are encouraged to be imaginative in designing mechanism and procedures to resolve disputes at this level. Such efforts shall include the referral of any remaining issues in dispute to higher authority within each participating party's organization for resolution.
- Failing resolution of conflicts at the organizational level, KWPS and Client agree that any remaining conflicts arising out of or relating to this Contract shall be submitted to non-binding mediation unless KWPS and Client mutually agree otherwise. If the dispute is not resolved through non-binding mediation, then the parties may take other appropriate action subject to the other terms of this Agreement.
- 6.8** Section Headings: Title and headings of sections of this Agreement are for convenience of reference only and shall not affect the construction of any provision of this Agreement.
- 6.9** Representations; Counterparts: Each person executing this Agreement on behalf of a party hereto represents and warrants that such person is duly and validly authorized to do so, on behalf of such party, with full right and authority to execute this Agreement and to bind such party with respect to all of its obligations hereunder. This Agreement may be executed (by original or tele-copied signature) in counterparts, each of which shall be deemed an original, but all of which taken together shall constitute but one and the same instrument.
- 6.10** Non-solicitation of Employees: During and for one (1) year after the term of this Agreement, Client will not solicit the employment of, or employ KWPS's personnel, without the KWPS 's prior written consent.
- 6.11** Governing Law and Construction: This Agreement will be governed by and construed in accordance with the laws of the State of California, without regard to the principles of conflicts of law. The language of this Agreement shall be deemed to be the result of negotiation among the parties and their respective counsel and shall not be construed strictly for or against any party.
- 6.12** Entire Agreement; Survival: This Agreement, including any Exhibits, states the entire Agreement between the parties and supersedes all previous contracts, proposals, oral or written, and all other communications between the parties



respecting the subject matter hereof, and supersedes any and all prior understandings, representations, warranties, agreements or contracts (whether oral or written) between Client and KWPS respecting the subject matter hereof. This Agreement may only be amended by an agreement in writing executed by the parties hereto. Additional services may be added at any time by request of the client and agreement by KWPS. Such service or services shall be deemed to be consistent with the warranties established herein.

**6.13 Force Majeure:** KWPS shall not be responsible for delays or failures if such delay arises out of causes beyond its control. Such causes may include, but are not restricted to, acts of God or of the public enemy, fires, floods, epidemics, riots, quarantine restrictions, strikes, freight embargoes, electrical outages, computer or communications failures, and severe weather, and acts or omissions of subcontractors or third parties.

**6.14 Term & Termination:** This agreement shall remain in full force and effect immediately, and continue through the end of Services on June 30, 2025 (Services Date). Should Client wish to terminate, written termination must be received by KWPS 5 days prior to start of services.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement, consisting of six pages, plus Exhibit A and Exhibit B having initialed at the bottom of each page, as of the day and year first above written.

Rio Linda Elverta Recreation and Park District

By: Mike Heller

Name: Mike Heller

Title: General Manager

Date: 01/03/2025

Knight Watch Protective Services, Inc.

By: Scheherazade MacGregor

Name: Scheherazade MacGregor

Title: CFO

Date: 01/03/2025

**EXHIBIT A**

**Geographical Area of Responsibility:**

Rio Linda Elverta Recreation and Park District

Acknowledged:

Signed: *Mike Heller*  
Rio Linda Elverta Recreation and Park District

Signed: *[Signature]*  
Knight Watch Protective Services, Inc.

**EXHIBIT B  
TASK ORDER SHEET**

<b>Location:</b>	Rio Linda Elverta Recreation and Park District
<b>Service Hours</b>	3 hours per day, 7 days per week <ul style="list-style-type: none"> <li>• 1 hour to lock parks</li> <li>• 2 hours of patrol</li> </ul>
<b>Service Term</b>	January 1, 2025 through June 30, 2025
<b>Hourly Rate</b>	\$45.00/hour
<b>Holiday Rate</b>	\$67.50/hour
<b>Fee Schedule</b>	See Below
<b>Invoice Amount</b>	\$4,140.00 (6 equal payments)
<b>Invoicing Schedule</b>	Monthly
<b>Payment Terms</b>	30 days from invoice date

Days	Holidays	Holiday	Reg Rate	Holiday Rate	Daily Hours	Reg Fees	Holiday Fees	Monthly Fee
31	2	NYD, MLK	\$45.00	\$ 67.50	3	\$ 3,915.00	\$ 405.00	\$ 4,320.00
28	1	President	\$45.00	\$ 67.50	3	\$ 3,645.00	\$ 202.50	\$ 3,847.50
31	0		\$45.00	\$ 67.50	3	\$ 4,185.00	\$ -	\$ 4,185.00
30	1	Easter	\$45.00	\$ 67.50	3	\$ 3,915.00	\$ 202.50	\$ 4,117.50
31	1	Memorial	\$45.00	\$ 67.50	3	\$ 4,050.00	\$ 202.50	\$ 4,252.50
30	1	Juneteenth	\$45.00	\$ 67.50	3	\$ 3,915.00	\$ 202.50	\$ 4,117.50
Totals						\$ 23,625.00	\$ 1,215.00	\$ 24,840.00
							<b>Monthly Fee \$ 4,140.00</b>	

Rio Linda Elverta Recreation and Park District

By: Mike Heller

Name: Mike Heller

Title: General Manager

Date: 01/03/2025

Knight Watch Protective Services, Inc.

By: [Signature]

Name: Scheherazade MacGregor

Title: CFO

Date: 01/03/2025

**RESOLUTION 2025-01**

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE RIO LINDA ELVERTA RECREATION AND PARK DISTRICT APPROVING AN AGREEMENT WITH KNIGHT WATCH PROTECTIVE SERVICES INC. FOR A SIX MONTH PERIOD FOR SECURITY PATROL AND PARK LOCKUP SERVICES**

**WHEREAS**, the Board of Directors (“Board”) of the Rio Linda Elverta Recreation and Park District (“District”) approves the contract with Knight Watch Protective Services Inc.; and

**WHEREAS**, Knight Watch Protective Services Inc. has the ability and is capable to seamlessly take over the District’s security needs with the disbandment of the Fulton El Camino Police Department; and

**WHEREAS**, funding is available from the District’s 2024-25 fiscal budget under the General Fund from the unused portion of the Fulton El Camino Police GL; and

**WHEREAS**, Knight Watch Protective Services Inc. has agreed to three hours daily of security patrol in District Parks and Facilities from January 1 until June 30, 2025; and

**WHEREAS**, the cost for the project shall not exceed \$27,500.00 including any adjustments and contingencies.

**NOW THEREFORE, BE IT RESOLVED**, the Rio Linda Elverta Recreation and Park District hereby approves and authorizes an agreement with Knight Watch Protective Services Inc. for security patrol and park lockups with a budget not to exceed \$27,500.00

**PASSED AND ADOPTED**, this 15<sup>th</sup> day of January 2025 by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

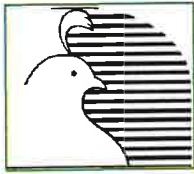
**APPROVED:**

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Charlea R. Moore  
Chairperson, Board of Directors

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Troy Golden  
Secretary, Board of Directors



**RIO LINDA ELVERTA RECREATION  
AND PARK DISTRICT**

**AGENDA REPORT**

Item #9

**TO:** Board of Directors  
**FROM:** Mike Heller, General Manager  
**REPORT DATE:** January 7, 2025  
**MEETING DATE:** January 15, 2025  
**SUBJECT:** **Discussion of the Status of the Firehouse Committee**

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**Recommendation:**

That the Board of Directors consider discontinuation of the Firehouse Committee by a Board motion. This was discussed recently at both the Firehouse and Administration and Finance Committee meetings. Both Committees are recommending that a motion be forwarded.

**Background:**

The Recreation and Park District has had four Standing/Ad-Hoc Committees for a number of years. These include the Administrative and Finance; Park Planning; Safety and Security; and Firehouse.

The Firehouse Committee has met only two or three times in each of the last few years. As well, it is a standing agenda item when the Rio Linda Elverta Foundation for the Future (RLEFFF) meets quarterly. The Fire Engine and Firehouse projects are funded by the RLEFFF.

Since this is discussed and updated when the RLEFFF meet, it is a duplication of service to also meet as a District standing committee.

**Discussion:**

Two current Committees and Staff are recommending that the Firehouse Committee be discontinued and all matters regarding the Fire Engine and Firehouse projects be discussed at the quarterly RLEFFF meetings.

If approved, Staff will update District Policy #4035 – Committees of the Board of Directors to reflect the removal of the Firehouse Committee.



## RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

### AGENDA REPORT

Item #10

**TO:** Board of Directors  
**FROM:** Mike Heller, General Manager  
**REPORT DATE:** January 7, 2025  
**MEETING DATE:** January 15, 2025  
**SUBJECT:** **Board Discussion exploring the option of negotiating with the Twin Rivers Unified School District Police Department for Park District Services**

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#### Recommendation:

The Board of Directors is requested to initiate a discussion to weigh the options of having the Twin Rivers Unified School District Police Department (TRUSD) act as the Recreation and Park District's police and security beginning July 1, 2025.

#### Background:

With the disbandment of the Fulton El Camino Police Department (FECPD) police services, the Recreation and Park District signed a six month agreement with Knight Watch Protective Services to maintain service until the end of the fiscal year. It is the goal of the agency to release a Request for Proposal for a more permanent service to take effect on July 1, 2025.

On December 20, 2024, the General Manager met with Ryan DiGiulio, the Chief Business Officer and David Lugo, the Chief of Police from TRUSD. During this meeting, the Recreation and Park District's full park security/police needs were discussed. The TRUSD believe that they may be able to handle all of the services required and requested by the Recreation and Park District. Additional services, such as Police for rodeos, as an example, would be contracted separately and would be an ala carte service.

Having the TRUSD handle police services for the Recreation and Park District would be a huge service. TRUSD is local and has their own dispatch service separate from the Sacramento County Sheriff. Emergency calls for service would be channeled a lot quicker than this District has become accustomed to. Also, all of the District Parks are within a close proximity to TRUSD Schools. Both the Recreation and Park District and TRUSD can be flexible on delivery of service to accommodate the needs of both agencies. Finally, and perhaps most importantly, the TRUSD is a POST certified department as well as a full service police force rather than a security patrol.

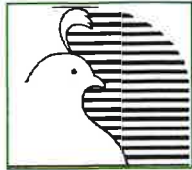
Contracting with the TRUSD will have an increase on the budget. This is a full service police force, but the Recreation and Park District will have better trained eyes and ears in the Parks then they would with a non POST security agency. If the Recreation and Park District were to approve a contract with the TRUSD then there will need to be movement

on the existing District Budget as it is written for fiscal year 2025-26 and beyond. Initial conversations have the cost of service in the neighborhood of \$100,000.00 annually. In 2024-2025 the District budgeted a total of \$67,000.00 for the FECPD.

**Discussion:**

Staff are recommending that the Board of Directors begin a discussion weighing options to proceed with the RFP for park security, or to further explore a partnership with TRUSD. The cost for the TRUSD would be approximately \$33,000.00 more than the District was paying to the FECPD and would be more than likely be more expensive than any proposals received from the RFP.

Staff is also speaking with neighboring Recreation and Park Districts to explore the possibility of sharing the expense of a full time officer with another District.



## RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

### AGENDA REPORT

Item #11

**TO:** Board of Directors  
**FROM:** Mike Heller, General Manager  
**REPORT DATE:** January 6, 2025  
**MEETING DATE:** January 15, 2025  
**SUBJECT:** Discussion of the Educational Revenue Augmentation Fund

#### Recommendation:

That the Board of Directors initiate a discussion regarding the Educational Revenue Augmentation Fund (ERAF) and its impact on the Recreation and Park District. This item was last discussed at the June 2024 Board of Directors meeting.

#### Background:

ERAF is a mechanism enacted in July of 1992 by the California State Legislature. Its purpose is to shift local property tax revenues from cities, counties, and special districts to an Educational Revenue Augmentation Fund. The following steps is how it is operated.

1. **Property Tax Redistribution:** Under ERAF, a portion of statewide property tax revenue collected from cities, counties, and special districts is redirected to schools and community colleges. Instead of these local entities receiving the full amount of property tax revenue, a portion of it is deposited into a countywide account known as the ERAF.
2. **Offsetting State Funding:** The use of ERAF benefits the state by lowering the amount of state General Fund money that must be provided to school districts and community college districts. Essentially, ERAF helps offset the funding that schools would otherwise receive directly from the state General Fund.
3. **Proposition 98 Guarantee:** ERAF plays a role in meeting the requirements of Proposition 98, which mandates a minimum level of funding for K-12 education.

Since its inception, ERAF has had significant financial impacts on local governments. It has deprived them of nearly \$110 billion, with counties bearing about 73% of the shift and cities shouldering 16%. The redirected funds have implications for local services, including cuts in human services, parks, libraries, and other community programs. Overall, ERAF is a complex system designed to balance funding responsibilities between local entities and the state while supporting education. Since 1992-93 the Rio Linda Elverta Recreation and Park District has paid \$6,996,513.00 into ERAF.



In 2024 The California State Senate Budget Subcommittee on Education chaired by Senator Laird recommended changes to the ERAF to charter schools in the calculation and distribution of ERAF dollars. The proposal was rejected. Senator Laird did say that a more comprehensive budget package could be presented in the future. To date, this has not occurred.

**Discussion:**

The Board of Directors is asked to initiate a conversation about ERAF and forward comments to CSDA for consideration.

**Attachment:**

- RLERPD payment into ERAF since FY 1992-93



	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	ACCUMULATED TOTAL
CITY OF CITRUS HEIGHTS																			
CITY OF ELK GROVE	\$ (60,827)	(1,066,357)	(1,415,282)	(1,507,716)	(1,537,827)	(1,715,118)	(2,038,820)	(2,354,212)	(2,633,026)	(2,778,603)	(2,709,833)	(2,500,822)	(2,160,524)	(1,760,624)	(1,307,374)	(842,271)	(529,184)	(265,783)	(1,740,109)
CITY OF FOLSOM	\$ (88,859)	(843,397)	(236,348)	(262,742)	(282,855)	(292,752)	(297,600)	(297,600)	(297,600)	(297,600)	(297,600)	(297,600)	(297,600)	(297,600)	(297,600)	(297,600)	(297,600)	(297,600)	(297,600)
CITY OF GAITHERSBURG	\$ (1,414)	(10,791)	(25,644)	(56,857)	(98,296)	(137,740)	(184,444)	(238,453)	(298,411)	(364,111)	(432,456)	(502,800)	(574,144)	(649,488)	(724,832)	(800,176)	(875,520)	(950,864)	(1,026,208)
CITY OF RILEY	\$ (4,748,313)	(10,118,313)	(13,014,172)	(15,801,310)	(17,268,597)	(19,342,814)	(21,345,923)	(23,349,032)	(25,352,141)	(27,355,250)	(29,358,359)	(31,361,468)	(33,364,577)	(35,367,686)	(37,370,795)	(39,373,904)	(41,377,013)	(43,374,122)	(45,371,231)
CITY OF SACRAMENTO	\$ (11,815)	(11,815)	(11,815)	(11,815)	(11,815)	(11,815)	(11,815)	(11,815)	(11,815)	(11,815)	(11,815)	(11,815)	(11,815)	(11,815)	(11,815)	(11,815)	(11,815)	(11,815)	(11,815)
CITRUS HEIGHTS RDA																			
FOURTH RDA																			
GAITHERSBURG RDA																			
SLEIGHTON RDA																			
WACCELAY-ARBWATT RDA																			
WATHERAV RDA																			
WEST DEPOT RDA																			
NORTH SACRAMENTO RDA																			
FREEDOM BELLEVUE RDA																			
STOCKTON BLVD RDA																			
ASHBURN BLVD RDA																			
RICHARDS BLVD RDA																			
WALNUT GROVE RDA																			
SENECA GROWTHBORO RDA																			
DEL PADO HEIGHTS RDA																			
DMK PARK RDA #7																			
DMK PARK RDA #6																			
DMK PARK RDA #5																			
DMK PARK RDA #4																			
DMK PARK RDA #3																			
DMK PARK RDA #2																			
DMK PARK RDA #1																			
ERAF COMMUNITY COLLEGE (1) (2)	\$ 2,782,200	10,319,413	13,667,487	13,802,016	14,148,028	15,494,221	16,870,308	18,246,395	19,622,482	20,998,569	22,374,656	23,750,743	25,126,830	26,502,917	27,879,004	29,255,091	30,631,178	32,007,265	33,383,352
ERAF-SCHOOLS K-12 (1) (2)	\$ 26,300,837	63,815,811	124,698,024	110,507,441	117,543,825	127,487,879	137,431,933	147,375,987	157,320,041	167,264,095	177,208,149	187,152,203	197,096,257	207,040,311	216,984,365	226,928,419	236,872,473	246,816,527	256,760,581

NOTES:

- (1) Actual
- (2) Estimated
- (3) Estimated
- (4) Estimated
- (5) Estimated

	1992-93	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	ACCUMULATED TOTAL
ACTUAL COUNTY	\$ 15,898,731	91,794,238	96,147,202	100,886,752	102,602,106	99,771,880	10,262,000	1,133,333,277	172,645,683	133,382,879	143,335,723	165,861,491	189,638,618	212,889,245	245,968,300	263,438,170	246,116,215	264,847,815	2,838,872,259
Tender Credit - ACTUAL	5,346,672	11,588,834	14,680,256	14,813,934	15,030,076	14,493,927	16,698,894	16,498,894	17,655,030	19,330,301	21,580,206	24,119,630	24,591,690	24,617,699	23,972,659	26,534,154	28,563,034	30,286,116	40,697,658
CITIES	6,395,487	6,518,516	6,594,953	6,655,971	8,801,208	7,911,028	8,224,238	9,921,635	7,850,113	7,980,203	7,676,473	8,619,526	12,319,199	13,003,156	12,376,619	13,395,690	13,330,487	12,171,701	172,603,742
SPECIAL DISTRICTS	2,945,029	6,518,516	6,594,953	6,655,971	8,801,208	7,911,028	8,224,238	9,921,635	7,850,113	7,980,203	7,676,473	8,619,526	12,319,199	13,003,156	12,376,619	13,395,690	13,330,487	12,171,701	172,603,742
REDEVELOPMENT - ACTUAL	\$ 30,112,978	94,185,024	122,380,111	124,394,657	126,692,451	121,076,830	127,068,865	138,651,901	148,121,426	160,004,884	174,993,602	200,822,189	240,195,683	287,270,870	271,205,818	292,278,814	298,087,736	293,316,342	3,010,883,741
ERAF I & II	27,872,848	94,185,024	122,380,111	124,394,657	126,692,451	121,076,830	127,068,865	138,651,901	148,121,426	160,004,884	174,993,602	200,822,189	240,195,683	287,270,870	271,205,818	292,278,814	298,087,736	293,316,342	3,149,935,101
ERAF III	2,640,029																		47,988,544
FOUN																			13,276,108
WLF																			1,115,810,255
TRIPLE RLP - SALES TAX																			285,718,501

SOURCES

Based on 2006 and Los Rios Community College - Actual ERAF allocation  
 Actual Amount, per Department of Finance - Redevelopment Agencies were exempted from ERAF from fiscal years 1993-94 through 2001-2002.  
 Due to the implementation of the Voter Plan, the County of Sacramento's ERAF share for fiscal year 1993-94 was reduced by \$15,497,565.  
 ERAF as it is exempted due to the merger with American River Fire Protection District - Exempted district  
 Actual ERAF amount allocated to Los Rios Community College  
 ALLOCATION FACTORS FOR 1993-94 and FORWARD

ACTUAL	10.7%	9.0%
COMMUNITY COLLEGES	11.17%	9.0%
SCHOOLS K-12	88.03%	90.0%

b) ACTUAL AMOUNT BEFORE FRI-LE PUF-SWAP - Sunol - Los Rios Community College  
ALLOCATION FACTORS FOR 1993-94 and FORWARD

ACTUAL	8053 %	11.17%
COMMUNITY COLLEGES	19,795,982	88.83%
SCHOOLS K-12	221,313,315	

7) City of - A.Grow, a jurisdiction of the Sacramento Water Agency (Sacramento Water District) with in the City Boundary

8) Major - Pacific Elder Creek Cemetery Districts is merged into the Elk Grove-Cosumnes Cemetery Districts

	14,435%	18,314%	14,435%	18,314%	14,435%	18,314%	14,435%	18,314%	14,435%	18,314%	14,435%	18,314%	14,435%	18,314%	14,435%	18,314%																																			
ELK GROVE-COSUMNES CEMETERY	14,435%	18,314%	14,435%	18,314%	14,435%	18,314%	14,435%	18,314%	14,435%	18,314%	14,435%	18,314%	14,435%	18,314%	14,435%	18,314%																																			
FLORENCE-GREEK CEMETERY	14,435%	18,314%	14,435%	18,314%	14,435%	18,314%	14,435%	18,314%	14,435%	18,314%	14,435%	18,314%	14,435%	18,314%	14,435%	18,314%																																			
ELK GROVE-COSUMNES CEMETERY	14,435%	18,314%	14,435%	18,314%	14,435%	18,314%	14,435%	18,314%	14,435%	18,314%	14,435%	18,314%	14,435%	18,314%	14,435%	18,314%																																			
Major - Fungus, Jr Fire Protection District was consolidated with the Pacific Fire Protection District <tr> <td>FRUITRUBBE FIRE</td> <td>183,974%</td> <td>193,172%</td> <td>183,974%</td> <td>193,172%</td> <td>183,974%</td> <td>193,172%</td> <td>183,974%</td> <td>193,172%</td> <td>183,974%</td> <td>193,172%</td> <td>183,974%</td> <td>193,172%</td> <td>183,974%</td> <td>193,172%</td> <td>183,974%</td> <td>193,172%</td> </tr> <tr> <td>PACIFIC FIRE</td> <td>183,974%</td> <td>193,172%</td> <td>183,974%</td> <td>193,172%</td> <td>183,974%</td> <td>193,172%</td> <td>183,974%</td> <td>193,172%</td> <td>183,974%</td> <td>193,172%</td> <td>183,974%</td> <td>193,172%</td> <td>183,974%</td> <td>193,172%</td> <td>183,974%</td> <td>193,172%</td> </tr> <tr> <td>PACIFIC FRUITRUBBE FIRE</td> <td>183,974%</td> <td>193,172%</td> <td>183,974%</td> <td>193,172%</td> <td>183,974%</td> <td>193,172%</td> <td>183,974%</td> <td>193,172%</td> <td>183,974%</td> <td>193,172%</td> <td>183,974%</td> <td>193,172%</td> <td>183,974%</td> <td>193,172%</td> <td>183,974%</td> <td>193,172%</td> </tr>	FRUITRUBBE FIRE	183,974%	193,172%	183,974%	193,172%	183,974%	193,172%	183,974%	193,172%	183,974%	193,172%	183,974%	193,172%	183,974%	193,172%	183,974%	193,172%	PACIFIC FIRE	183,974%	193,172%	183,974%	193,172%	183,974%	193,172%	183,974%	193,172%	183,974%	193,172%	183,974%	193,172%	183,974%	193,172%	183,974%	193,172%	PACIFIC FRUITRUBBE FIRE	183,974%	193,172%	183,974%	193,172%	183,974%	193,172%	183,974%	193,172%	183,974%	193,172%	183,974%	193,172%	183,974%	193,172%	183,974%	193,172%
FRUITRUBBE FIRE	183,974%	193,172%	183,974%	193,172%	183,974%	193,172%	183,974%	193,172%	183,974%	193,172%	183,974%	193,172%	183,974%	193,172%	183,974%	193,172%																																			
PACIFIC FIRE	183,974%	193,172%	183,974%	193,172%	183,974%	193,172%	183,974%	193,172%	183,974%	193,172%	183,974%	193,172%	183,974%	193,172%	183,974%	193,172%																																			
PACIFIC FRUITRUBBE FIRE	183,974%	193,172%	183,974%	193,172%	183,974%	193,172%	183,974%	193,172%	183,974%	193,172%	183,974%	193,172%	183,974%	193,172%	183,974%	193,172%																																			

**COUNTY OF SACRAMENTO  
DEPARTMENT OF FINANCE  
AUDITOR-CONTROLLER DIVISION  
EDUCATIONAL REVENUE AUGMENTATION FUND  
FOR ESTIMATE ONLY - WORKSHEET FOR FISCAL YEAR 2010-2011**

DISTRICT	GROSS REVENUE	GROWTH %	PRIOR YEAR ERAF SHIFT	2010-2011 GROWTH	RDA SHIFT	CURRENT YEAR ERAF SHIFT	ERAF SHIFT %	VLF SWAP	IN-LIEU SALES TAXES	REMAINING ERAF FUND
		(A)	(B)	(C) = A x B	(D)	(E) = B+C+D		(F)	(G)	(H) = E-F-G
COUNTY SERVICE AREA 1	919,995	-0.617161%	(442,298)	2,730		(439,568)	-15.6192%			(681,605)
CSA #1 - CITRUS HEIGHTS CITY	(1,844)	0.000000%	(115,251)	1,844		(113,407)				
CSA #1 - ELK GROVE CITY	(1,039)	0.000000%	(48,669)	1,039		(48,630)				
SACRAMENTO WTR AGENCY	7,010,688	-1.32867%	(645,231)	8,573		(636,658)	-9.0812%			(636,658)
ELK GROVE METRO DRAINAGE	1,269,334	-1.69743%	(119,072)	2,021		(117,051)	-9.2214%			(117,051)
COUNTY GFNERAL	422,747,452	-2.017172%	(214,647,650)	4,327,794		(210,219,855)	-52.3742%	130,088,166	14,721,704	(76,000,697)
COUNTY - CITRUS HEIGHTS INC.	0	-1.320022%	(4,001,300)	52,818		(3,948,482)				
COUNTY - ELK GROVE INCOR	0	-1.521760%	(2,756,502)	41,948		(2,714,554)				
COUNTY - LAGUNA WEST	0	-1.069645%	(1,228,761)	13,143		(1,215,618)				
COUNTY - FRANKLIN	0	0.000000%	(10,158)	0		(10,158)				
COUNTY - RANCHO CORDOVA INC	0	-3.442123%	(3,419,006)	117,707		(3,301,699)	-40.0035%			(3,187)
CSA #4B	7,991	-0.060011%	(3,197)	0		(3,187)	-39.8607%			(13,201)
CSA #4C-DELTA	33,671	-4.835366%	(14,187)	666		(13,501)	-40.0005%			(5,647)
CSA #4D-GAL T	14,116	-0.000011%	(5,647)	0		(5,647)	-10.0946%			(323)
DEL NORTE OAKS PARK	3,199	2.861725%	(314)	(9)		(323)	-8.5928%			(61,374)
ELK GROVE-COSUMNES CEMETERY	714,249	-1.289405%	(62,176)	802		(61,374)	-21.4616%			(50,639)
FAIR OAKS CEMETERY	235,954	-1.16477%	(51,247)	807		(50,639)	-11.1717%			(30,591)
GALT ARNO CEMETERY	273,661	-1.61553%	(31,094)	502		(28,500)	-27.8705%			(28,500)
SYLVAN CEMETERY	102,260	-1.12834%	(28,826)	325		(28,500)	-13.8196%			(17,921)
COURTLAND FIRE	129,676	-1.65452%	(18,224)	303		(17,921)	-16.9891%			(32,549)
DELTA FIRE	191,709	-32.78016%	(49,482)	15,882		(32,589)	-9.0073%			(2,946,185)
COSUMNES CSD - FIRE	32,697,937	-1.46001%	(2,988,822)	43,637		(2,946,185)	-26.9139%			(50,597)
COSUMNES CSD - PARK	190,115	0.000000%	(50,597)	0		(50,597)	-8.71600%			(323,645)
COSUMNES CSD -GALT FIRE	3,713,236	-2.29076%	(331,233)	7,588		(323,645)	-8.2511%			(50,003)
HERALD FIRE	605,015	-0.04240%	(50,024)	21		(50,003)	-12.4725%			(23,071)
RIVER DELTA FIRE	184,977	-7.54941%	(24,955)	1,864		(23,071)				



COMMUNITY COLLEGES  
SCHOOLS K-12

11.168% 19,785,952  
86.832% 167,385,365  
1 177,171,315

RECAP

COUNTY  
CITIES  
CITY OF CITRUS HEIGHTS  
CITY OF ELK GROVE  
CITY OF FOLSOM  
CITY OF GALT  
CITY OF ISLETON  
CITY OF RANCHO CORDOVA  
CITY OF SACRAMENTO  
SPECIAL DISTRICTS  
TOTAL

GROSS REVENUES	ERAF I & II	RDA SHIFTS	2010-2011 ERAF SHIFT	2010-2011 ERAF SHIFT %	VLF SWAP	IN-LIEU SALES TAXES	REMAINING ERAF FUND
\$ 422,755,443	\$ (221,410,567)		(822,410,567)	-52.37%	\$ 130,088,166	\$ 14,721,704	(\$75,600,697)
4,050,149	-		0	0.00%	6,730,088	2,766,572	9,498,660
7,138,516	-		0	0.00%	9,668,488	3,785,803	13,454,291
25,582,150	(5,322,750)		(5,322,750)	-20.80%	5,168,315	3,630,820	3,478,385
2,560,755	(557,310)		(557,310)	-21.76%	1,605,231	384,246	1,442,167
102,295	(30,043)		(30,043)	-29.37%	82,755	14,850	67,662
7,823,431	-		0	0.00%	4,667,214	2,230,770	6,897,984
114,461,827	(27,200,306)		(27,200,306)	-23.76%	33,605,621	14,548,370	20,853,684
83,434,087	(11,894,127)		(11,894,127)	-14.26%	\$ 181,615,878	42,085,235	(\$1,894,127)
\$ 667,918,763	\$ (266,415,103)	\$	\$ (266,416,103)		\$	\$	\$ (32,703,881)

**COUNTY OF SACRAMENTO  
DEPARTMENT OF FINANCE  
AUDITOR-CONTROLLER DIVISION  
EDUCATIONAL REVENUE AUGMENTATION FUND  
FOR ESTIMATE ONLY - WORKSHEET FOR FISCAL YEAR 2011-2012**

DISTRICT	GROSS REVENUE	GROWTH %	PRIOR YEAR ERAF SHIFT	2011-2012 GROWTH	ROA SHIFT	CURRENT YEAR ERAF SHIFT	ERAF SHIFT %	VLF SWAP	IN-LIEU SALES TAXES	REMAINING ERAF FUND
		(A)	(B)	(C) = A x B	(D)	(E) = B+C+D		(F)	(G)	(H) = E - F - G
DELTA FIRE	192,156	0.23107%	(32,589)	(75)		(32,585)	-16.9991%			(32,565)
COSUMNES CSD - FIRE	31,258,199	-4.40315%	(2,945,185)	129,681		(2,815,504)	-9.0073%			(2,815,504)
COSUMNES CSD - PARK	190,115	0.00000%	(50,597)	0		(50,597)	-26.6139%			(50,597)
COSUMNES CSD - GALT FIRE	3,569,074	-3.88238%	(323,645)	12,565		(311,080)	-8.7160%			(311,080)
HERALD FIRE	600,443	-0.81944%	(50,003)	480		(49,543)	-8.2511%			(49,543)
RIVER DELTA FIRE	183,666	-0.70873%	(23,071)	164		(22,906)	-12.4725%			(22,906)
NATOMAS FIRE	2,030,713	-4.16327%	(194,110)	8,081		(186,028)	-9.1607%			(186,028)
PACIFIC FIRE-FRUITRIDGE FIRE	2,890,737	-1.21083%	(298,285)	3,612		(294,673)	-10.1937%			(294,673)
WALNUT GROVE FIRE	239,172	1.85648%	(25,680)	(477)		(26,156)	-10.9821%			(26,156)
WILTON-ALTA MESA FIRE	1,195,912	-2.50220%	(105,490)	2,665		(103,826)	-9.3798%			(103,826)
ARDEN MANOR PARK	527,145	-2.19562%	(215,598)	4,741		(210,797)	-39.9865%			(210,797)
ORANGEVALE PARK	1,168,434	-2.83809%	(167,842)	4,760		(163,082)	-13.7224%			(163,082)
ARDEN PARK	457,698	1.18720%	(151,979)	(1,804)		(153,783)	-33.5992%			(153,783)
MISSION OAKS PARK	2,340,989	-2.43224%	(325,150)	7,908		(317,242)	-13.5518%			(317,242)
CARMICHAEL PARK	1,910,514	-1.81934%	(405,161)	7,389		(398,771)	-20.8725%			(398,771)
SUNRISE PARK	4,305,644	-3.88231%	(772,825)	30,003		(742,821)	-17.2483%			(742,821)
ARCADE CREEK PARK	549,955	-5.47417%	(94,733)	5,186		(89,547)	-16.2827%			(89,547)
FAIR OAKS PARK	1,648,268	-2.19131%	(338,691)	7,422		(331,269)	-20.0980%			(331,269)
FULTON EL CAMINO PARK	1,474,085	-3.77111%	(493,627)	18,615		(475,012)	-32.2242%			(475,012)
RIO LINDA-ELVERTA PRK	965,448	-5.59147%	(242,817)	13,577		(229,240)	-23.7444%			(229,240)
NO HIGHLAND PARK	1,066,168	-4.12382%	(132,671)	5,471		(127,200)	-11.9306%			(127,200)



**COUNTY OF SACRAMENTO  
DEPARTMENT OF FINANCE  
AUDITOR-CONTROLLER DIVISION  
EDUCATIONAL REVENUE AUGMENTATION FUND  
FOR ESTIMATE ONLY - WORKSHEET FOR FISCAL YEAR 2012-2013**

DISTRICT	GROSS REVENUE	GROWTH %	PRIOR YEAR ERAF SHIFT	2012-2013 GROWTH	RDA SHIFT	CURRENT YEAR ERAF SHIFT	ERAF SHIFT %	VLF SWAP	REMAINING ERAF FUND
		(A)	(B)	(C) = A x B	(D)	(E) = B+C+D	(F)	(G)	(H) = E - G
COSUMNES CSD - FIRE	29,770,016	-4.78629%	(2,815,504)	134,768		(2,680,746)	-9.0049%		(2,680,746)
COSUMNES CSD - PARK	181,792	0.00000%	(50,597)	0		(50,597)	-27.8323%		(50,597)
COSUMNES CSD -GALT FIRE	3,357,288	-5.93392%	(311,080)	18,459		(292,621)	-8.7160%		(292,621)
HERALD FIRE	609,447	1.49956%	(49,543)	(743)		(50,286)	-8.2511%		(50,286)
RIVER DELTA FIRE	185,926	1.23049%	(22,908)	(282)		(23,190)	-12.4725%		(23,190)
NATOMAS FIRE	2,055,377	1.21455%	(186,028)	(2,259)		(188,288)	-9.1607%		(188,288)
PACIFIC FIRE-FRUITRIDGE FIRE	2,795,225	-3.30407%	(294,673)	9,756		(284,937)	-10.1937%		(284,937)
WALNUT GROVE FIRE	238,664	0.20657%	(26,166)	(64)		(26,210)	-10.9821%		(26,210)
WILTON-ALTA MESA FIRE	1,106,978	0.00596%	(103,826)	(6)		(103,832)	-9.3788%		(103,832)
ARDEN MANOR PARK	510,517	-3.16435%	(210,797)	5,649		(204,148)	-39.9965%		(204,148)
ORANGEVALE PARK	1,175,501	-1.08824%	(163,082)	1,775		(161,307)	-13.7224%		(161,307)
ARDEN PARK	458,470	0.16667%	(153,783)	(259)		(154,042)	-33.5992%		(154,042)
MISSION OAKS PARK	2,306,480	-1.47412%	(317,242)	4,677		(312,565)	-13.5516%		(312,565)
CARMICHAEL PARK	1,884,345	-1.36974%	(398,771)	5,462		(393,309)	-20.8725%		(393,309)
SUNRISE PARK	4,192,781	-2.64385%	(742,821)	19,639		(723,182)	-17.2483%		(723,182)
ARCADE CREEK PARK	539,064	-1.99029%	(60,647)	1,773		(67,774)	-16.2827%		(67,774)
FAIR OAKS PARK	1,621,461	-1.62637%	(331,269)	5,368		(325,882)	-32.2242%		(325,882)
FULTON EL CAMINO PARK	1,446,152	-1.88500%	(475,012)	8,002		(466,011)	-23.7444%		(466,011)
RIO LINDA-ELVERTA PRK	938,827	-2.77811%	(229,240)	6,369		(222,872)	-11.9306%		(222,872)
NO HIGHLAND PARK	1,039,874	-2.46624%	(127,200)	3,137		(124,063)	-36.3663%		(124,063)
CORDOVA PARK	4,835,304	-2.33552%	(1,750,962)	40,894		(1,710,068)	-13.7910%		(1,710,068)
SOUTHGATE PARK	4,273,763	-5.40788%	(623,089)	33,696		(589,393)			(589,393)

**COUNTY OF SACRAMENTO  
DEPARTMENT OF FINANCE  
AUDITOR-CONTROLLER DIVISION  
EDUCATIONAL REVENUE AUGMENTATION FUND  
FOR ESTIMATE ONLY - WORKSHEET FOR FISCAL YEAR 2013-2014**

DISTRICT	GROSS REVENUE	GROWTH %	PRIOR YEAR ERAF SHIFT	2013-2014 GROWTH	RDA SHIFT	CURRENT YEAR ERAF SHIFT	ERAF SHIFT %	VLF SWAP	REMAINING ERAF FUND
		(A)	(B)	(C) = A x B	(D)	(E) = B+C+D		(F)	(H) = E-F-G
COSUMES CSD -GALT FIRE	3,651,923	8.16027%	(292,621)	(23,937)		(316,558)	-8.7160%		(316,558)
HERALD FIRE	624,435	2.45934%	(50,266)	(1,237)		(51,523)	-8.2511%		(51,523)
RIVER DELTA FIRE	158,855	-14.55990%	(23,190)	3,376		(19,813)	-12.4725%		(19,813)
NATOMAS FIRE	2,067,642	2.05632%	(188,288)	(3,872)		(192,159)	-9.1607%		(192,159)
PACIFIC FIRE-FRUITRIDGE FIRE	2,927,500	4.73217%	(284,937)	(13,488)		(298,421)	-10.1937%		(298,421)
WALNUT GROVE FIRE	251,844	5.52253%	(26,210)	(1,447)		(27,657)	-10.9818%		(27,657)
WILTON-ALTA MESA FIRE	1,139,400	2.92689%	(103,832)	(3,041)		(106,873)	-9.3798%		(106,873)
ARDEN MANOR PARK	589,028	5.58468%	(204,148)	(11,401)		(215,549)	-39.9885%		(215,549)
ORANGEVALE PARK	1,226,990	4.38016%	(161,338)	(7,067)		(168,405)	-13.7250%		(168,405)
ARDEN PARK	483,563	7.65443%	(154,038)	(11,781)		(165,829)	-33.5983%		(165,829)
MISSION OAKS PARK	2,413,252	4.62988%	(312,617)	(14,473)		(327,090)	-13.5639%		(327,090)
CARMICHAEL PARK	1,991,594	5.69155%	(393,366)	(22,390)		(415,775)	-20.8765%		(415,775)
SUNRISE PARK	4,445,275	6.02210%	(723,353)	(63,561)		(786,914)	-17.2523%		(786,914)
ARCADE CREEK PARK	560,647	4.00376%	(87,774)	(3,514)		(91,288)	-16.2827%		(91,288)
FAIR OAKS PARK	1,872,255	3.13262%	(325,959)	(10,211)		(336,170)			(336,170)
FULTON EL CAMINO PARK	1,460,213	0.97231%	(468,037)	(4,531)		(472,568)	-32.2260%		(472,568)
RIO LINDA-ELVERTA PRK	995,023	6.11484%	(222,872)	(13,628)		(236,500)	-23.7444%		(236,500)
NO HIGHLAND PARK	1,115,101	7.23427%	(124,138)	(8,981)		(133,119)	-11.9378%		(133,119)
CORDOVA PARK	4,895,975	2.08200%	(1,710,148)	(35,605)		(1,745,753)	-35.3680%		(1,745,753)
SOUTHGATE PARK	4,581,320	7.19639%	(590,044)	(42,482)		(632,526)	-13.8062%		(632,526)
RIO LINDA-ELVERTA COMM WTR	108,224	6.26648%	(39,946)	(2,543)		(42,489)	-39.9997%		(42,489)
SLOUGHHOUSE RESOURCE	109,028	5.29123%	(41,376)	(2,189)		(43,565)	-39.9576%		(43,565)
RANCHO MURIETTA CSD	889,065	4.88987%	(339,123)	(16,514)		(355,637)	-40.0013%		(355,637)
GALT IRRIGATION	27,805	1.89663%	(10,829)	(198)		(11,027)	-39.8745%		(11,027)

**DEPARTMENT OF FINANCE  
AUDITOR-CONTROLLER DIVISION  
EDUCATIONAL REVENUE AUGMENTATION FUND  
WORKSHEET FOR FISCAL YEAR 2014-2015**

DISTRICT	GROSS REVENUE	GROWTH %	PRIOR YEAR ERAF SHIFT	2014-2015 GROWTH	RDA SHIFT	CURRENT YEAR ERAF SHIFT	ERAF SHIFT %	VLF SWAP	IN-DEBT SALES TAXES	REMAINING ERAF FUND
		(A)	(B)	(C) = A x B	(D)	(E) = B+C+D	(F)	(G)	(H) = E - F - G	
HERALD FIRE	657,203	5.24758%	(51,523)	(2,704)		(54,226)	-8.2511%		(54,226)	
RIVER DELTA FIRE	161,247	1.50567%	(19,813)	(298)		(20,112)	-12.4725%		(20,112)	
NATOMAS FIRE	2,320,356	10.61733%	(192,159)	(20,402)		(212,562)	-9.1607%		(212,562)	
PACIFIC FIRE-FRUITRIDGE FIRE	3,073,719	4.99468%	(298,421)	(14,505)		(313,326)	-10.1937%		(313,326)	
WALNUT GROVE FIRE	261,910	3.99691%	(27,657)	(1,105)		(28,763)	-10.9819%		(28,763)	
WILTON-ALTA MESA FIRE	1,193,888	4.79095%	(106,873)	(5,120)		(111,993)	-9.3798%		(111,993)	
ARDEN MANOR PARK	570,141	5.7201%	(215,549)	(12,442)		(227,991)	-39.9885%		(227,991)	
ORANGEVALE PARK	1,308,824	6.66950%	(168,405)	(11,232)		(179,636)	-13.7250%		(179,636)	
ARDEN PARK	517,442	4.83607%	(185,829)	(8,023)		(173,852)	-33.5983%		(173,852)	
MISSION OAKS PARK	2,517,137	4.30435%	(327,090)	(14,079)		(341,169)	-13.5539%		(341,169)	
CARMICHAEL PARK	2,093,198	5.10163%	(415,775)	(21,211)		(436,987)	-20.8765%		(436,987)	
SUNRISE PARK	4,718,546	6.14744%	(766,914)	(47,146)		(814,059)	-17.2523%		(814,059)	
ARCADE CREEK PARK	584,813	4.31029%	(91,288)	(3,935)		(95,223)	-16.2827%		(95,223)	
FAIR OAKS PARK	1,778,666	6.36333%	(336,170)	(21,392)		(357,562)	-32.2260%		(357,562)	
FULLTON EL CAMINO PARK	1,503,041	2.93301%	(470,568)	(13,802)		(484,370)	-23.7444%		(484,370)	
RIO LINDA-ELVERTA PRK	1,144,364	14.89335%	(236,500)	(35,223)		(271,723)	-11.9378%		(271,723)	
NO HIGHLAND PARK	1,190,042	6.72055%	(133,119)	(8,946)		(142,065)	-11.9378%		(142,065)	
CORDOVA PARK	5,127,888	3.88764%	(1,745,753)	(67,869)		(1,813,622)	-35.3680%		(1,813,622)	
SOUTHGATE PARK	4,929,872	7.60812%	(632,506)	(46,122)		(680,628)	-13.8062%		(680,628)	
RIO LINDA-ELVERTA COMM WTR	113,664	7.00408%	(42,489)	(2,976)		(45,465)	-39.9997%		(45,465)	
SLOUGHHOUSE RESOURCE	115,993	6.38828%	(43,565)	(2,783)		(46,348)	-39.9579%		(46,348)	
RANCHO MURIELTA CSD	929,503	4.54839%	(355,637)	(16,176)		(371,813)	-40.0013%		(371,813)	
GALT IRRIGATION	30,429	9.04500%	(11,127)	(1,006)		(12,133)	-39.8745%		(12,133)	
CLAY CALIF. WATER	1,753	15.70961%	(605)	(95)		(700)	-39.9552%		(700)	
OMOCHEMNE HARTNELL	132,335	5.80115%	(12,845)	(745)		(13,591)	-10.2698%		(13,591)	
SAN JUAN SUBURBAN WATER	766,517	6.45066%	0	0		0	0.0000%		0	
CITY OF CITRUS HEIGHTS	4,295,807	6.62448%	0	0		0	0.0000%	2,896,621.09	9,675,982	
								6,979,471		

**DEPARTMENT OF FINANCE  
AUDITOR-CONTROLLER DIVISION  
EDUCATIONAL REVENUE AUGMENTATION FUND  
WORKSHEET FOR FISCAL YEAR 2015-2016**

DISTRICT	GROSS REVENUE	GROWTH %	PRIOR YEAR ERAF SHIFT	2015-2016 GROWTH	RDA SHIFT	CURRENT YEAR ERAF SHIFT	ERAF SHIFT %	VLF SWAP	ADDED VALUE TAXES	REMAINING ERAF FUND
		(A)	(B)	(C) = A x B	(D)	(E) = B+C+D		(F)	(G)	(H) = E - F - G
HERALD FIRE	660,214	0.45815%	(54,226)	(246)		(54,475)	-8.2511%			(54,475)
RIVER DELTA FIRE	157,256	-2.47508%	(20,112)	498		(19,614)	-12.4725%			(19,614)
NATOMAS FIRE	2,361,851	1.35733%	(212,562)	(2,885)		(215,447)	-9.1607%			(215,447)
PACIFIC FIRE-FRUITRIDGE FIRE	3,151,402	2.52733%	(313,326)	(7,919)		(321,245)	-10.1937%			(321,245)
WALNUT GROVE FIRE	273,532	4.43700%	(28,763)	(1,276)		(30,039)	-10.9821%			(30,039)
WILTON-ALTA MESA FIRE	1,249,254	4.62869%	(111,993)	(5,184)		(117,177)	-9.3788%			(117,177)
ARDEN MANOR PARK	606,736	6.41859%	(227,991)	(14,634)		(242,625)	-39.9885%			(242,625)
ORANGEVALE PARK	1,370,349	4.67943%	(179,639)	(8,406)		(188,045)	-13.7224%			(188,045)
ARDEN PARK	546,050	5.52609%	(173,860)	(9,608)		(183,468)	-33.5891%			(183,468)
MISSION OAKS PARK	2,654,555	5.44137%	(341,171)	(18,564)		(359,735)	-13.5616%			(359,735)
CARMICHAEL PARK	2,207,389	5.43440%	(436,991)	(23,748)		(460,739)	-20.8725%			(460,739)
SUNRISE PARK	4,913,395	4.10582%	(814,052)	(33,424)		(847,475)	-17.2483%			(847,475)
ARCADE CREEK PARK	609,428	4.20922%	(95,223)	(4,008)		(99,231)	-16.2627%			(99,231)
FAIR OAKS PARK	1,843,581	3.62523%	(357,581)	(12,962)		(370,544)	-20.0980%			(370,544)
FULTON EL CAMINO PARK	1,575,198	4.79509%	(484,369)	(23,226)		(507,595)	-32.2242%			(507,595)
RIOLINDA-ELVERTA PRK	1,188,658	3.87071%	(271,723)	(10,518)		(282,240)	-23.7444%			(282,240)
NO HIGHLAND PARK	1,241,253	4.24180%	(142,053)	(6,026)		(148,089)	-11.9306%			(148,089)
CORDOVA PARK	5,271,759	2.74110%	(1,814,684)	(49,742)		(1,864,426)	-35.3663%			(1,864,426)
SOUTHGATE PARK	5,172,314	4.81404%	(680,549)	(32,762)		(713,311)	-13.7910%			(713,311)
RIO LINDA-ELVERTA COMM WTR	119,875	5.46435%	(45,465)	(2,484)		(47,950)	-39.9997%			(47,950)
SLOUGHHOUSE RESOURCE	129,660	11.78261%	(46,348)	(5,461)		(51,809)	-39.9578%			(51,809)
RANCHO MURIELTA CSD	963,581	3.66626%	(371,813)	(13,632)		(385,445)	-40.0013%			(385,445)
GALT IRRIGATION	31,700	4.17694%	(12,133)	(507)		(12,640)	-39.8745%			(12,640)
CLAY CALIF. WATER	1,872	6.78836%	(700)	(46)		(748)	-39.9549%			(748)
OMOCHUMNE HARTNELL	140,889	6.31277%	(13,591)	(658)		(14,448)	-10.2696%			(14,448)
SAN JUAN SUBURBAN WATER	799,650	4.32254%	0	0		0	0.0000%			0
CITY OF CITRUS HEIGHTS	4,492,281	4.57362%	0	0		0	0.0000%	7,226,315	730,050	7,956,365

**DEPARTMENT OF FINANCE  
AUDITOR-CONTROLLER DIVISION  
EDUCATIONAL REVENUE AUGMENTATION FUND  
WORKSHEET FOR FISCAL YEAR 2016-2017**

DISTRICT	GROSS REVENUE	GROWTH %	PRIOR YEAR ERAF SHIFT	2016-2017 GROWTH	RDA SHIFT	CURRENT YEAR ERAF SHIFT	ERAF SHIFT %	VLF SWAP	REVENUE CHANGE
		(A)	(B)	(C) = A x B	(D)	(E) = B+C+D		(F)	(H) = E - F
RIVER DELTA FIRE	160,198	1.87083%	(19,614)	(367)		(19,981)	-12.4725%		(19,981)
MATOMAS FIRE	2,400,714	2.07764%	(215,447)	(4,476)		(219,923)	-9.1607%		(219,923)
PACIFIC FIRE-FRUITRIDGE FIRE	3,270,511	3.77956%	(321,245)	(12,142)		(333,386)	-10.1937%		(333,386)
WALNUT GROVE FIRE	278,447	1.79686%	(30,039)	(540)		(30,579)	-10.9821%		(30,579)
WILTON-ALTA MESA FIRE	1,306,917	4.61579%	(117,177)	(5,408)		(122,586)	-9.3798%		(122,586)
ARDEN MANOR PARK	636,224	4.86010%	(242,625)	(11,792)		(254,416)	-39.9885%		(254,416)
ORANGEVALE PARK	1,439,813	5.08907%	(188,045)	(9,532)		(197,577)	-13.7224%		(197,577)
ARDEN PARK	572,800	4.89882%	(183,468)	(8,988)		(192,456)	-33.5891%		(192,456)
MISSION OAKS PARK	2,778,942	4.68579%	(359,735)	(16,856)		(376,592)	-13.5516%		(376,592)
CARMICHAEL PARK	2,298,573	4.13038%	(460,739)	(19,030)		(479,769)	-20.8725%		(479,769)
SUNRISE PARK	5,136,237	4.53662%	(847,475)	(38,447)		(885,922)	-17.2483%		(885,922)
ARCADE CREEK PARK	630,450	3.44946%	(99,231)	(3,423)		(102,654)	-16.2827%		(102,654)
FAIR OAKS PARK	1,911,205	3.66808%	(370,524)	(13,591)		(384,115)	-20.0980%		(384,115)
FULTON EL CAMINO PARK	1,629,341	3.43722%	(507,595)	(17,447)		(525,042)	-32.2242%		(525,042)
RIO LINDA-ELVERTA PRK	1,250,300	5.18585%	(282,240)	(14,637)		(296,877)	-23.7444%		(296,877)
NO HIGHLAND PARK	1,301,882	4.88531%	(148,059)	(7,235)		(155,293)	-11.9306%		(155,293)
CORDOVA PARK	5,586,313	5.96678%	(1,854,426)	(111,246)		(1,975,672)	-35.3663%		(1,975,672)
SOUTHGATE PARK	5,487,173	5.70072%	(713,311)	(40,664)		(753,975)	-13.7910%		(753,975)
RIO LINDA-ELVERTA COMM WTR	125,565	4.74661%	(47,950)	(2,276)		(50,226)	-39.9897%		(50,226)
SLOUGHHOUSE RESOURCE	137,152	5.77819%	(51,809)	(2,994)		(54,803)	-39.9578%		(54,803)
RANCHO MURIELTA CSD	1,005,246	4.32397%	(385,445)	(16,667)		(402,111)	-40.0013%		(402,111)
GALT IRRIGATION	33,119	4.47634%	(12,640)	(566)		(13,206)	-39.8745%		(13,206)
CLAY CALIF. WATER	1,989	5.18162%	(748)	(39)		(787)	-39.9549%		(787)
OMOCHUMNE HARTNELL	144,165	2.47070%	(14,448)	(357)		(14,805)	-10.2698%		(14,805)
SAN JUAN SUBURBAN WATER	836,016	4.54174%	0	0		0	0.0000%	7,548,763	7,548,763
CITY OF CITRUS HEIGHTS	4,715,654	4.97237%	0	0		0	0.0000%	11,763,720	11,763,720
CITY OF ELK GROVE	8,727,351	6.49597%	0	0		0	0.0000%	6,160,454	6,160,454
CITY OF FOLSOM	30,079,177	4.66379%	(5,977,213)	(278,765)		(6,255,978)	-20.7984%		(95,524)

**DEPARTMENT OF FINANCE  
AUDITOR-CONTROLLER DIVISION  
EDUCATIONAL REVENUE AUGMENTATION FUND  
WORKSHEET FOR FISCAL YEAR 2017-2018**

DISTRICT	GROSS REVENUE	GROWTH %	PRIOR YEAR ERAF SHIFT	2017-2018 GROWTH	RDA SHIFT	CURRENT YEAR ERAF SHIFT	ERAF SHIFT %	VLF SWAP	REMAINING ERAF FUND
		(A)	(B)	(C) = A x B	(D)	(E) = B+C+D		(F)	(H) = E - F
HERALD FIRE	734,607	8.97754%	(55,620)	(4,983)		(60,613)	-8.2511%		(60,613)
RIVER DELTA FIRE	170,950	6.71175%	(19,981)	(1,341)		(21,322)	-12.4725%		(21,322)
NATOMAS FIRE	2,480,790	3.33551%	(219,923)	(7,336)		(227,259)	-9.1607%		(227,259)
PACIFIC FIRE-FRUITRIDGE FIRE	3,415,983	4.44798%	(333,366)	(14,829)		(348,215)	-10.1937%		(348,215)
WALNUT GROVE FIRE	289,423	3.94177%	(30,578)	(1,205)		(31,785)	-10.9821%		(31,785)
WILTON-ALTA MESA FIRE	1,392,085	6.51671%	(122,586)	(7,989)		(130,574)	-9.3788%		(130,574)
ARDEN MANOR PARK	671,940	5.61372%	(254,416)	(14,282)		(268,699)	-39.9885%		(268,699)
ORANGEVALE PARK	1,516,333	5.31459%	(197,577)	(10,500)		(208,077)	-13.7224%		(208,077)
ARDEN PARK	608,529	6.23752%	(192,456)	(12,004)		(204,460)	-33.5991%		(204,460)
MISSION OAKS PARK	2,963,331	6.63521%	(376,592)	(24,988)		(401,579)	-13.5516%		(401,579)
CARMICHAEL PARK	2,413,011	4.97867%	(479,769)	(23,886)		(503,655)	-20.8725%		(503,655)
SUNRISE PARK	5,579,960	8.63779%	(885,922)	(76,524)		(962,446)	-17.2463%		(962,446)
ARCADE CREEK PARK	667,403	5.86138%	(102,654)	(6,017)		(108,671)	-16.2827%		(108,671)
FAIR OAKS PARK	2,032,427	6.34270%	(384,115)	(24,363)		(408,478)	-20.0980%		(408,478)
FULTON EL CAMINO PARK	1,704,906	4.63775%	(525,042)	(24,350)		(549,392)	-32.2242%		(549,392)
RIO LINDA-ELVERTA PRK	1,271,914	1.72871%	(296,877)	(5,132)		(302,009)	-23.7444%		(302,009)
NO HIGHLAND PARK	1,393,739	7.05489%	(155,323)	(10,958)		(166,281)	-11.9306%		(166,281)
CORDOVA PARK	5,834,869	5.56060%	(1,954,808)	(108,705)		(2,063,613)	-35.3683%		(2,063,613)
SOUTHGATE PARK	5,805,473	6.18784%	(753,975)	(46,655)		(800,630)	-13.7910%		(800,630)
RIO LINDA-ELVERTA COMM WTR	133,663	6.44255%	(50,226)	(3,239)		(53,465)	-38.9897%		(53,465)
SLOUGHHOUSE RESOURCE	149,197	8.78233%	(54,803)	(4,813)		(59,616)	-39.9578%		(59,616)
RANCHO MURIETTA CSD	1,061,019	5.54819%	(402,111)	(22,310)		(424,421)	-40.0013%		(424,421)
GALT IRRIGATION	35,188	6.2417%	(13,206)	(825)		(14,031)	-39.8745%		(14,031)
CLAY CALIF. WATER	2,185	10.97004%	(787)	(66)		(853)	-39.9549%		(853)
OMOCHUMNE HARTNELL	152,256	5.61232%	(14,805)	(831)		(15,636)	-10.2698%		(15,636)
SAN JUAN SUBURBAN WATER	902,060	7.86985%	0	0		0	0.0000%		0
CITY OF CITRUS HEIGHTS	5,246,884	11.26525%	0	0		0	0.0000%		0
CITY OF ELK GROVE	9,244,877	5.92983%	0	0		0	0.0000%		0

**DEPARTMENT OF FINANCE  
AUDITOR-CONTROLLER DIVISION  
EDUCATIONAL REVENUE AUGMENTATION FUND  
WORKSHEET FOR FISCAL YEAR 2018-2019**

DISTRICT	GROSS REVENUE	GROWTH %	PRIOR YEAR ERAF SHIFT (B)	2017-2018 GROWTH (C) = A x B	RDA SHIFT (D)	CURRENT YEAR ERAF SHIFT (E) = B+C+D	ERAF SHIFT %	VLF SWAP (F)	REMAINING ERAF FUND (H) = E-F
RIVER DELTA FIRE	170,968	0.01043%	(21,322)	(2)		(21,324)	-12.4725%		(21,324)
NATOMAS FIRE	2,993,239	20.65669%	(227,259)	(46,944)		(274,203)	-9.1607%		(274,203)
PACIFIC FIRE-FRUITRIDGE FIRE	3,574,557	4.64212%	(348,215)	(16,165)		(364,380)	-10.1937%		(364,380)
WALNUT GROVE FIRE	289,760	0.11860%	(31,785)	(37)		(31,822)	-10.9820%		(31,822)
WILTON-ALTA MESA FIRE	1,477,064	6.10444%	(130,574)	(7,971)		(138,545)	-9.3798%		(138,545)
ARDEN MANOR PARK	711,029	5.81732%	(268,689)	(15,631)		(284,330)	-39.9865%		(284,330)
ORANGEVALE PARK	1,598,884	5.43092%	(208,077)	(11,300)		(219,378)	-13.7224%		(219,378)
ARDEN PARK	644,322	5.68185%	(204,460)	(12,026)		(216,486)	-33.5991%		(216,486)
MISSION OAKS PARK	3,175,881	7.17268%	(401,579)	(28,804)		(430,383)	-13.5516%		(430,383)
CARMICHAEL PARK	2,548,780	5.62653%	(503,655)	(28,336)		(531,994)	-20.8725%		(531,994)
SUNRISE PARK	5,878,356	5.34783%	(962,446)	(51,466)		(1,013,914)	-17.2463%		(1,013,914)
ARCADE CREEK PARK	693,710	3.94176%	(108,671)	(4,284)		(112,955)	-16.2827%		(112,955)
FAIR OAKS PARK	2,141,922	5.38740%	(408,478)	(22,006)		(430,485)	-20.0981%		(430,485)
FULTON EL CAMINO PARK	1,787,000	5.40168%	(549,392)	(29,676)		(579,068)	-32.2242%		(579,068)
RIO LINDA-ELVERTA PRK	1,369,767	9.28583%	(302,009)	(27,984)		(329,992)	-23.7444%		(329,992)
NO HIGHLAND PARK	1,506,926	8.12111%	(166,281)	(13,504)		(179,785)	-11.8306%		(179,785)
CORDOVA PARK	6,163,729	5.38800%	(2,068,436)	(111,447)		(2,179,883)	-35.3663%		(2,179,883)
SOUTHGATE PARK	6,213,346	7.02566%	(800,630)	(56,250)		(856,879)	-13.7910%		(856,879)
RIO LINDA-ELVERTA COMM WTR	143,897	7.65657%	(53,465)	(4,094)		(57,558)	-39.9987%		(57,558)
SLOUGHHOUSE RESOURCE	168,456	12.93872%	(59,616)	(7,714)		(67,329)	-39.9886%		(67,329)
RANCHO MURIETTA PSD	1,118,389	5.40707%	(424,421)	(22,949)		(447,370)	-40.0013%		(447,370)
GALT IRRIGATION	36,734	6.98392%	(14,031)	(960)		(15,011)	-40.8639%		(15,011)
CLAY CALIF. WATER	2,255	3.20366%	(873)	(28)		(901)	-39.9549%		(901)
OMOCHUMNE HARTNELL	162,215	6.54096%	(15,836)	(1,023)		(16,859)	-10.2698%		(16,859)
SAN JUAN SUBURBAN WATER	950,854	5.40917%	0	0		0	0.0000%		0
CITY OF CITRUS HEIGHTS	5,537,114	5.53147%	0	0		0	0.0000%		0
CITY OF ELK GROVE	9,790,555	5.90249%	0	0		0	0.0000%		0
CITY OF FOLSOM	33,555,974	6.00516%	(6,583,732)	(395,364)		(6,979,096)	-20.7984%		(6,979,096)

**DEPARTMENT OF FINANCE  
AUDITOR-CONTROLLER DIVISION  
EDUCATIONAL REVENUE AUGMENTATION FUND  
WORKSHEET FOR FISCAL YEAR 2019-2020**

DISTRICT	GROSS REVENUE	GROWTH %	PRIOR YEAR ERAF SHIFT	2019-2020 GROWTH	RDA SHIFT	CURRENT YEAR ERAF SHIFT	ERAF SHIFT %	VLF SWAP	2019-2020 ERAF - VLF
		(A)	(B)	(C) = A x B	(D)	(E) = B+C+D	(F)		(H) = E - F
RIVER DELTA FIRE	176,303	4.28032%	(21,324)	(915)		(22,239)	-12.4725%		(22,239)
NATOMAS FIRE	3,298,198	10.18826%	(274,203)	(27,936)		(302,139)	-9.1607%		(302,139)
PACIFIC FIRE-FRUITRIDGE FIRE	3,748,445	4.86459%	(364,380)	(17,726)		(382,105)	-10.1937%		(382,105)
WALNUT GROVE FIRE	306,963	6.62716%	(31,822)	(2,109)		(33,930)	-10.9821%		(33,930)
WILTON-ALTA MESA FIRE	1,554,532	5.24473%	(138,545)	(7,266)		(145,811)	-9.3788%		(145,811)
ARDEN MANOR PARK	750,894	5.80672%	(284,330)	(15,942)		(300,271)	-39.9885%		(300,271)
ORANGEVALE PARK	1,874,311	4.73058%	(219,378)	(10,378)		(229,756)	-13.7224%		(229,756)
ARDEN PARK	875,017	4.76386%	(216,486)	(10,313)		(226,799)	-33.5991%		(226,799)
MISSION OAKS PARK	3,346,567	5.37444%	(430,383)	(23,131)		(453,514)	-13.5516%		(453,514)
CARMICHAEL PARK	2,882,823	5.25910%	(531,994)	(27,978)		(559,972)	-20.8725%		(559,972)
SUNRISE PARK	6,124,677	4.19030%	(1,013,914)	(42,486)		(1,056,400)	-17.2483%		(1,056,400)
ARCADE CREEK PARK	731,301	5.41882%	(112,955)	(6,121)		(119,075)	-16.2827%		(119,075)
FAIR OAKS PARK	2,260,311	5.52724%	(430,485)	(23,794)		(454,278)	-20.0981%		(454,278)
FULTON EL CAMINO PARK	1,893,237	5.35544%	(579,058)	(31,012)		(610,080)	-32.2242%		(610,080)
RIO LINDA-ELVERTA PRK	1,497,877	7.77897%	(329,992)	(25,670)		(355,662)	-23.7444%		(355,662)
NO HIGHLAND PARK	1,630,840	8.22296%	(179,785)	(14,784)		(194,568)	-11.9306%		(194,568)
CORDOVA PARK	6,773,735	9.89671%	(2,179,883)	(216,737)		(2,395,620)	-35.3663%		(2,395,620)
SOUTHGATE PARK	6,613,180	6.43509%	(856,879)	(55,141)		(912,020)	-13.7910%		(912,020)
RIO LINDA-ELVERTA COMM WTR	156,300	8.61938%	(57,558)	(4,961)		(62,519)	-39.9997%		(62,519)
SLOUGHHOUSE RESOURCE	180,519	7.16092%	(67,329)	(4,821)		(72,151)	-39.9686%		(72,151)
RANCHO MURIETTA CSD	1,168,693	4.49790%	(447,370)	(20,122)		(467,492)	-40.0013%		(467,492)
GALT IRRIGATION	38,654	5.22677%	(15,011)	(785)		(15,796)	-40.8639%		(15,796)
CLAY CALIF. WATER	2,397	6.29712%	(901)	(57)		(958)	-39.9549%		(958)
OMOCHUMME HARTNELL	173,706	7.08381%	(16,659)	(1,180)		(17,839)	-10.2698%		(17,839)
SAN JUAN SUBURBAN WATER	999,772	5.14464%	0	0		0	0.0000%	0	0
CITY OF CITRUS HEIGHTS	5,841,287	5.49335%	0	0		0	0.0000%	0	0
CITY OF ELK GROVE	10,320,149	5.40923%	0	0		0	0.0000%	0	0
CITY OF FOLSOM	35,307,350	5.21927%	(6,979,096)	(364,258)		(7,343,353)	-20.7884%		(7,343,353)



**DEPARTMENT OF FINANCE  
AUDITOR-CONTROLLER DIVISION  
EDUCATIONAL REVENUE AUGMENTATION FUND  
WORKSHEET FOR FISCAL YEAR 2020-2021**

DISTRICT	GROSS REVENUE	GROWTH %	PRIOR YEAR ERAF SHIFT	2019-2020 GROWTH	RDA SHIFT	CURRENT YEAR ERAF SHIFT	ERAF SHIFT %	VLF SWAP	323AF NIKAS ERAF FUND
		(A)	(B)	(C) = A x B	(D)	(E) = B+C+D	[ F ]		(H) = E - F
HERALD FIRE	847,045	7.09046%	(65,263)	(4,827)		(69,890)	-8.2510%		(69,890)
RIVER DELTA FIRE	184,118	3.26136%	(22,239)	(725)		(22,964)	-12.4725%		(22,964)
NATOMAS FIRE	3,388,859	3.03477%	(300,484)	(9,118)		(309,563)	-9.1353%		(309,563)
PACIFIC FIRE-FRUITRIDGE FIRE	3,922,901	4.65409%	(382,105)	(17,784)		(399,889)	-10.1937%		(399,889)
WALNUT GROVE FIRE	317,602	2.79599%	(33,930)	(949)		(34,879)	-10.9821%		(34,879)
WILTON-ALTA MESA FIRE	1,628,262	4.74291%	(145,811)	(6,916)		(152,727)	-9.3798%		(152,727)
ARDEN MANOR PARK	800,978	6.69907%	(300,271)	(20,028)		(320,299)	-39.9885%		(320,299)
ORANGEVALE PARK	1,761,122	5.18485%	(228,756)	(11,912)		(241,668)	-13.7224%		(241,668)
ARDEN PARK	707,846	4.86350%	(226,799)	(11,030)		(237,830)	-33.5991%		(237,830)
MISSION OAKS PARK	3,534,424	5.61341%	(453,514)	(25,458)		(478,972)	-13.5516%		(478,972)
CARMICHAEL PARK	2,817,563	5.02233%	(559,972)	(28,124)		(588,095)	-20.8725%		(588,095)
SUNRISE PARK	6,409,253	4.64655%	(1,056,400)	(49,086)		(1,105,486)	-17.2483%		(1,105,486)
ARCADE CREEK PARK	784,018	7.20860%	(119,075)	(8,564)		(127,639)	-16.2827%		(127,639)
FAIR OAKS PARK	2,369,385	4.82553%	(454,278)	(21,922)		(476,200)	-20.0981%		(476,200)
FULTON EL CAMINO PARK	1,956,264	3.32907%	(610,080)	(20,310)		(630,390)	-32.2242%		(630,390)
RIO LINDA-ELVERTA PRK	1,622,632	8.66355%	(353,540)	(30,594)		(384,134)	-23.6735%		(384,134)
NO HIGHLAND PARK	1,738,916	6.62701%	(194,568)	(12,894)		(207,463)	-11.9306%		(207,463)
CORDOVA PARK	7,120,360	5.11865%	(2,395,552)	(122,620)		(2,518,172)	-35.3658%		(2,518,172)
SOUTHGATE PARK	7,004,308	5.91438%	(912,020)	(53,940)		(965,961)	-13.7910%		(965,961)
RIO LINDA-ELVERTA COMM WTR	189,901	8.70188%	(62,519)	(5,440)		(67,960)	-39.9997%		(67,960)
SLOUGHHOUSE RESOURCE	202,241	12.03308%	(72,151)	(8,682)		(80,833)	-39.9666%		(80,833)
RANCHO MURIELTA CSD	1,237,574	5.89385%	(467,492)	(27,553)		(495,045)	-40.0013%		(495,045)
GALT IRRIGATION	41,012	6.10027%	(15,796)	(964)		(1,759)	-40.8639%		(1,759)
CLAY CALIF. WATER	2,922	21.90238%	(958)	(210)		(1,167)	-39.9549%		(1,167)
OMOCHUMNE HARTNELL	181,408	4.43383%	(17,839)	(791)		(18,630)	-10.2698%		(18,630)
SAN JUAN SUBURBAN WATER	1,040,583	4.86221%	0	0		0	0.0000%		0
CITY OF CITRUS HEIGHTS	6,145,399	5.20625%	0	0		0	0.0000%		0
CITY OF ELK GROVE	11,002,141	6.60835%	0	0		0	0.0000%		0

**DEPARTMENT OF FINANCE  
AUDITOR-CONTROLLER DIVISION  
EDUCATIONAL REVENUE AUGMENTATION FUND  
WORKSHEET FOR FISCAL YEAR 2021-2022**

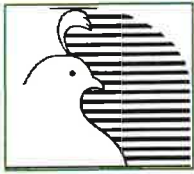
DISTRICT	GROSS REVENUE	GROWTH %	PRIOR YEAR ERAF SHIFT (B)	2021-2022 GROWTH (C) = A x B	RDA SHIFT (D)	CURRENT YEAR ERAF SHIFT (E) = B+C+D	ERAF SHIFT %	VLF SWAP (F)	REMAINING ERAF FUND (H) = E-F
RIVER DELTA FIRE	194,213	5.48294%	(22,984)	(1,259)		(24,223)	-12.4725%		(24,223)
NATOMAS FIRE	3,708,331	9.42713%	(310,444)	(29,266)		(339,710)	-9.1807%		(339,710)
PACIFIC FIRE-FRUITRIDGE FIRE	4,093,868	4.35818%	(399,869)	(17,428)		(417,317)	-10.1937%		(417,317)
WALNUT GROVE FIRE	336,141	5.83703%	(34,879)	(2,036)		(36,915)	-10.9820%		(36,915)
WILTON-ALTA MESA FIRE	1,696,937	4.21769%	(152,727)	(6,442)		(159,169)	-9.3798%		(159,169)
ARDEN MANOR PARK	843,069	5.25498%	(320,299)	(16,832)		(337,131)	-39.9865%		(337,131)
ORANGEVALE PARK	1,855,710	5.37088%	(241,668)	(12,980)		(254,648)	-13.7224%		(254,648)
ARDEN PARK	743,927	5.09725%	(237,830)	(12,123)		(249,953)	-33.5991%		(249,953)
MISSION OAKS PARK	3,686,552	4.30418%	(476,972)	(20,616)		(499,588)	-13.5516%		(499,588)
CARMICHAEL PARK	2,942,096	4.41988%	(586,095)	(25,993)		(614,088)	-20.8725%		(614,088)
SUNRISE PARK	6,661,404	3.93400%	(1,105,486)	(43,490)		(1,148,976)	-17.2483%		(1,148,976)
ARCADE CREEK PARK	809,143	3.20461%	(127,659)	(4,091)		(131,750)	-16.2827%		(131,750)
FAIR OAKS PARK	2,496,184	5.35154%	(476,200)	(25,484)		(501,684)	-20.0981%		(501,684)
FULTON EL CAMINO PARK	2,050,029	4.79306%	(630,390)	(30,215)		(660,605)	-32.2242%		(660,605)
RIO LINDA-ELVERTA PRK	1,713,899	5.62463%	(385,285)	(21,671)		(406,956)	-23.7444%		(406,956)
NO HIGHLAND PARK	1,829,079	5.18501%	(207,463)	(10,757)		(218,219)	-11.9306%		(218,219)
CORDOVA PARK	7,509,888	5.46781%	(2,518,207)	(137,691)		(2,655,898)	-35.3663%		(2,655,898)
SOUTHGATE PARK	7,334,394	4.71261%	(965,961)	(45,522)		(1,011,483)	-13.7910%		(1,011,483)
RIO LINDA-ELVERTA COMM WTR	177,472	4.45612%	(57,960)	(3,028)		(70,988)	-39.9997%		(70,988)
SLOUGHHOUSE RESOURCE	216,842	7.21960%	(80,833)	(5,836)		(86,669)	-39.9666%		(86,669)
RANCHO MURIETTA PSD	1,314,567	6.22129%	(495,045)	(30,798)		(525,843)	-40.0013%		(525,843)
GALT IRRIGATION	41,897	3.98659%	(16,463)	(657)		(17,120)	-40.8614%		(17,120)
CLAY CALIF. WATER	2,870	-1.77960%	(1,167)	21		(1,147)	-39.9549%		(1,147)
OMOCHUMNE HARTWELL	166,785	2.96404%	(18,630)	(552)		(19,182)	-10.2698%		(19,182)
SAN JUAN SUBURBAN WATER	1,087,826	4.89615%	0	0		0	0.0000%		0
CITY OF CITRUS HEIGHTS	6,391,410	4.00317%	0	0		0	0.0000%		0
CITY OF ELK GROVE	11,616,857	5.58724%	0	0		0	0.0000%		0
CITY OF FOLSOM	38,603,900	4.07729%	(7,714,442)	(314,540)		(8,028,982)	-20.7864%		(8,028,982)

**DEPARTMENT OF FINANCE  
AUDITOR-CONTROLLER DIVISION  
EDUCATIONAL REVENUE AUGMENTATION FUND  
WORKSHEET FOR FISCAL YEAR 2022-2023**

DISTRICT	GROSS REVENUE	GROWTH %	PRIDR YEAR ERAF SHIFT	2022-2023 GROWTH	RDA SHIFT	CURRENT YEAR ERAF SHIFT	ERAF SHIFT %	VLF SWAP	ASSUMING ERAF FUND
	(A)	(B)	(C) = A x B	(D)	(E) = B+C+D	(F)	(H) = E - F		
COSUMNES CSD-GALT FIRE	6,617,570	7.21410%	(537,977)	(38,610)	(576,787)		-8.7160%		(576,787)
HERALD FIRE	952,084	8.42814%	(72,451)	(6,106)	(78,557)		-8.2510%		(78,557)
RIVER DELTA FIRE	209,344	7.79095%	(24,223)	(1,987)	(26,110)		-12.4725%		(26,110)
NATOMAS FIRE	4,292,852	15.76237%	(399,710)	(53,546)	(393,256)		-9.1607%		(393,256)
PACIFIC FIRE-FRUITRIDGE FIRE	4,365,323	6.63076%	(417,317)	(27,871)	(444,988)		-10.1937%		(444,988)
WALNUT GROVE FIRE	363,070	8.01135%	(30,915)	(2,957)	(33,872)		-10.9820%		(33,872)
WILTON-ALTA MESA FIRE	1,833,318	8.03689%	(159,169)	(12,792)	(171,961)		-9.3798%		(171,961)
ARDEN MANOR PARK	907,308	7.61971%	(337,131)	(25,688)	(362,819)		-39.9685%		(362,819)
ORANGEVALE PARK	1,970,314	6.17576%	(254,648)	(15,726)	(270,374)		-13.7224%		(270,374)
ARDEN PARK	795,889	6.98485%	(249,953)	(17,459)	(267,411)		-33.6991%		(267,411)
MISSION OAKS PARK	3,924,461	5.46344%	(499,588)	(32,241)	(531,828)		-13.5516%		(531,828)
CARMICHAEL PARK	3,131,770	6.44692%	(614,086)	(39,590)	(653,676)		-20.8725%		(653,676)
SUNRISE PARK	7,231,291	8.56506%	(1,146,976)	(96,296)	(1,247,272)		-17.2483%		(1,247,272)
ARCADE CREEK PARK	860,764	6.37971%	(131,750)	(8,405)	(140,155)		-16.2827%		(140,155)
FAIR OAKS PARK	2,642,246	5.85142%	(501,984)	(29,356)	(531,040)		-20.0981%		(531,040)
FULTON EL CAMINO PARK	2,223,316	8.45286%	(660,805)	(55,840)	(716,445)		-32.2242%		(716,445)
RIO LINDA-ELVERTA PRK	1,820,810	6.23787%	(406,956)	(25,385)	(432,341)		-23.7444%		(432,341)
NO HIGHLAND PARK	1,989,663	9.32621%	(218,218)	(20,352)	(238,571)		-11.9308%		(238,571)
CORDOVA PARK	8,105,765	7.93743%	(2,655,998)	(210,810)	(2,866,708)		-35.3663%		(2,866,708)
SOUTHGATE PARK	7,934,659	8.18424%	(1,011,483)	(82,782)	(1,094,265)		-13.7910%		(1,094,265)
RIO LINDA-ELVERTA COMM WTR	191,318	7.80179%	(70,988)	(5,538)	(76,527)		-39.9997%		(76,527)
SLOUGHHOUSE RESOURCE	238,503	9.98930%	(96,669)	(8,658)	(95,326)		-39.9666%		(95,326)
RANCHO MURIELTA CSD	1,388,381	5.69115%	(525,843)	(29,927)	(555,770)		-40.0013%		(555,770)
GALT IRRIGATION	45,312	8.15094%	(17,120)	(1,395)	(18,515)		-40.8614%		(18,515)
CLAY CALIF. WATER	2,951	2.85230%	(1,147)	(32)	(1,179)		-39.9549%		(1,179)
OMOCHUMNE HARTNELL	203,417	8.50436%	(19,182)	(1,708)	(20,891)		-10.2698%		(20,891)
SAN JUAN SUBURBAN WATER	1,168,814	6.46623%	0	0	0		0.0000%		0
CITY OF CITRUS HEIGHTS	6,997,291	9.47951%	0	0	0		0.0000%		0

**DEPARTMENT OF FINANCE  
AUDITOR-CONTROLLER DIVISION  
EDUCATIONAL REVENUE AUGMENTATION FUND  
WORKSHEET FOR FISCAL YEAR 2023-2024**

DISTRICT	GROSS REVENUE	GROWTH %	PRIOR YEAR ERAF SHIFT	2022-2023 GROWTH	RDA SHIFT	CURRENT YEAR ERAF SHIFT	ERAF SHIFT %	VLF SWAP	REMAINING ERAF FUND
		(A)	(B)	(C) = A x B	(D)	(E) = B+C+D		[ F ]	(H) = E - F
COSUMNES CSD - PARK	190,115	0.00000%	(50,597)	0		(50,597)	-26.6139%		(50,597)
COSUMNES CSD - GALT FIRE	7,030,135	6.23438%	(576,787)	(35,959)		(612,746)	-8.7160%		(612,746)
HERALD FIRE	975,422	2.45122%	(78,557)	(1,926)		(80,482)	-8.2510%		(80,482)
RIVER DELTA FIRE	216,975	3.64521%	(26,110)	(952)		(27,062)	-12.4725%		(27,062)
NATOMAS FIRE	4,659,284	8.53586%	(393,256)	(33,568)		(426,824)	-9.1607%		(426,824)
PACIFIC FIRE-FRUITRIDGE FIRE	4,581,122	4.94349%	(444,988)	(21,998)		(466,986)	-10.1937%		(466,986)
WALNUT GROVE FIRE	387,189	6.64297%	(39,872)	(2,649)		(42,521)	-10.9820%		(42,521)
WILTON-ALTA MESA FIRE	1,937,694	5.69328%	(171,961)	(9,790)		(181,751)	-9.3798%		(181,751)
ARDEN MANOR PARK	953,029	5.03917%	(362,819)	(18,263)		(381,102)	-39.9865%		(381,102)
ORANGEVALE PARK	2,079,304	5.53159%	(270,374)	(14,956)		(285,330)	-13.7224%		(285,330)
ARDEN PARK	839,138	5.43405%	(267,411)	(14,531)		(281,943)	-33.5991%		(281,943)
MISSION OAKS PARK	4,185,113	6.64172%	(531,828)	(35,323)		(567,151)	-13.5516%		(567,151)
CARMICHAEL PARK	3,293,815	5.17423%	(653,678)	(33,823)		(687,501)	-20.8725%		(687,501)
SUNRISE PARK	7,714,624	6.68391%	(1,247,272)	(83,366)		(1,330,638)	-17.2483%		(1,330,638)
ARCADE CREEK PARK	915,482	6.35686%	(140,155)	(8,909)		(149,065)	-16.2827%		(149,065)
FAIR OAKS PARK	2,788,000	5.51629%	(531,040)	(29,294)		(560,334)	-20.0981%		(560,334)
FULTON EL CAMINO PARK	2,410,988	8.44110%	(716,445)	(60,476)		(776,921)	-32.2242%		(776,921)
RIO LINDA-ELVERTA PRK	1,899,332	4.31246%	(432,341)	(18,645)		(450,986)	-23.7444%		(450,986)
NO HIGHLAND PARK	2,135,129	6.77443%	(238,571)	(16,162)		(254,733)	-11.9306%		(254,733)
CORDOVA PARK	8,766,886	8.15819%	(2,866,708)	(233,814)		(3,100,522)	-35.3663%		(3,100,522)
SOUTHGATE PARK	8,463,186	6.66100%	(1,094,265)	(72,869)		(1,167,154)	-13.7910%		(1,167,154)
RIO LINDA-ELVERTA COMM WTR	206,547	7.96005%	(76,527)	(6,092)		(82,618)	-39.9997%		(82,618)
SLOUGHHOUSE RESOURCE	257,400	7.95685%	(95,295)	(7,583)		(102,879)	-39.9684%		(102,879)
RANCHO MURIETTA CSD	1,470,391	5.83065%	(555,770)	(32,405)		(588,175)	-40.0013%		(588,175)
GALT IRRIGATION	47,474	4.88015%	(18,497)	(903)		(19,400)	-40.8643%		(19,400)
CLAY CALIF. WATER	3,188	8.03118%	(1,179)	(95)		(1,274)	-39.9549%		(1,274)
OMOCHUMNE HARTNELL	212,587	4.50798%	(20,891)	(942)		(21,832)	-10.2698%		(21,832)
SAN JUAN SUBURBAN WATER	1,240,441	6.12818%	0	0		0	0.0000%		0



**RIO LINDA ELVERTA RECREATION  
AND PARK DISTRICT**

**AGENDA REPORT**

Item #12

**TO:** Board of Directors  
**FROM:** Mike Heller, General Manager  
**REPORT DATE:** January 7, 2025  
**MEETING DATE:** January 15, 2025  
**SUBJECT:** **Approval of Resolution #2025-01 of the Appointment of Board Members to Standing Committees**

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**Recommendation:**

The Chairperson of the Board of Directors appoints members to serve on both Standing and County Committees.

**Background:**

Policy #4035 will be updated to define the Administrative and Finance; Park Planning; and Safety and Security as Standing Committees. The Firehose Committee will be deleted from policy due to the discontinuation of the Committee.

In addition, Board members serve and attend the Dry Creek Parkway Committee administered by the Department of Sacramento County Regional Parks and the Special District Advisory Committee meetings (SDAC) administered by Sacramento County LAFCo.

**Discussion:**

It has been past practice that two (2) Board members be appointed to each Standing Committee and one or two members to the Dry Creek Parkway and Special District Advisory Committees. Relative to the Special District Advisory Committee, the Board nominates one of its members to be submitted to the SDAC Sub-committee on membership for selection consideration.

**Attachments:**

- Policy #4035 Committees of the Board of Directors
- Board Committee Roster 2024

# RIO LINDA ELVERTA RECREATION AND PARK DISTRICT

## POLICY & PROCEDURE MANUAL

**POLICY TITLE: Committees of the Board of Directors**  
**POLICY NUMBER: 4035**

**4035.1** The Board Chairperson shall appoint such Ad-hoc Committees as may be deemed necessary or advisable by himself/herself and/or the Board. The duties of the Ad-hoc Committees shall be outlined at the time of appointment, and the Committee shall be considered dissolved when its final report has been made.

**4035.1.1** Any public member may serve on only one Ad-hoc Committee at a time with Board approval.

**4035.2** The following shall be Standing Committees of the Board:

**Administration and Finance Committee – to meet monthly**  
**Planning Committee – meets as needed**  
**Fire House Committee – meets as needed**  
**Safety and Security Committee – meets as needed**

**4035.3** The Board Chairperson shall appoint and publicly announce the members of the Standing Committees for the ensuing year no later than the Board's regular meeting in January. The Committee Chairperson may add additional members at any time. Each standing committee shall have two (2) Board Members appointed to it.

**4035.3.1** The public may serve on both Ad-hoc and Standing Committees of the Board, upon appointment by the Chair

**4035.4** The Board's Standing Committees may be assigned to review District functions activities, and/or operations pertaining to their designated concerns, as specified. Said assignment may be made by the Board Chairperson, a majority vote of the Board, or on their own initiative. Any recommendations resulting from said review should be submitted to the Board via a written or oral report.

**4035.4.1** All meetings of Standing Committees shall conform to all open meeting laws (e.g., A Brown Acts) that pertain to regular meetings of the Board of Directors.

**4035.5** Board members are not compensated for participation on Standing Committees.

Adopted: 10/10/2002

Amended: 11/19/2008 added 4035.2

Updated: 2/18/2015

Amended: 8/17/2016

Updated: 1/17/2018

Updated: 8/21/2019

4035-1

**Board Committee Roster**

**2024**

	COMMITTEE	Bastian	Del Nero	McDaniel	Moore	Morris	STAFF	SCHEDULE (Subject to Change)
Standing	Administration & Finance	X	X <sup>(c)</sup>				A. Hernandez/M. Heller	
	Park Planning			X <sup>(c)</sup>		X	D. Davidson/M. Heller	
Ad Hoc	Fire House Museum	X <sup>(c)</sup>	X				M. Heller	TBD
	Safety & Security				X <sup>(c)</sup>	X	D. Davidson	TBD
Liaisons	Dry Creek Parkway Advisory Committee			X				TBD
	LAFCo				X			TBD

**DIRECTORS**

Wayne Del Nero, Chairperson  
 Becky L. McDaniel, Vice Chairperson  
 Lisa L. Morris, Secretary  
 Charlea Moore, Director  
 Robert Bastian, Director

**STAFF**

Mike Heller, General Manager  
 Annette Hernandez, Administrative Services Supervisor  
 Don Davidson, Parks Supervisor  
 Alissia De Salles, Recreation Supervisor

**RESOLUTION 2025-02**

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE RIO LINDA ELVERTA RECREATION AND PARK DISTRICT APPOINTING BOARD MEMBERS TO STANDING COMMITTEES**

**WHEREAS**, the Rio Linda Elverta Recreation and Park District Policy #4035 defines the Administrative and Finance; Park Planning and Safety and Security as Standing Committees; and

**WHEREAS**, the Committees of the Board of Directors Policy #4035 shall be amended to delete the Firehouse Committee as it has been discontinued due to the Rio Linda Elverta Foundation for the Future addressing this project on their quarterly agenda as a standing discussion item; and

**WHEREAS**, Rio Linda Elverta Recreation and Park District Board members also serve on the Dry Creek Parkway Committee administered by Sacramento County and the Sacramento Local Agency Formation Commission (LAFCo) Special District Advisory Committee (SDAC); and

**WHEREAS**, past practice has been to appoint two members to each Standing Committee and one to two members to the Dry Creek Parkway, and Special District Advisory Committees;

**NOW THEREFORE, BE IT RESOLVED**, the Rio Linda Elverta Recreation and Park District hereby approves and authorizes the following members to each of its committees.

Administrative & Finance Committee:

Park Planning:

Safety & Security:

Dry Creek Parkway:

LAFCo (SDAC):



**PASSED AND ADOPTED**, this 15th day of January 2025 by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

**APPROVED:**

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Charlea R. Moore  
Chairperson, Board of Directors

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Troy Golden  
Secretary, Board of Directors



**RIO LINDA ELVERTA RECREATION  
AND PARK DISTRICT**

**AGENDA REPORT**

Item #13

**TO:** Board of Directors  
**FROM:** Annette Hernandez, Administrative Services Supervisor  
**REPORT DATE:** January 7, 2025  
**MEETING DATE:** January 15, 2025  
**SUBJECT:** **Approve Mid-Year Budget Adjustments and Adopt Resolution # 2025-03 amending Fiscal Year 2024-25 Budget**

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**Recommendation:**

The Board of Directors accepts the recommendation from the Administration and Finance Committee and approve the mid-year adjustments and adopt Resolution #2025-03 amending the Fiscal Year 2024-25 Budget.

**Background:**

Staff has presented suggested mid-year adjustments at the January Administration & Finance Committee and has prepared these adjustments for the Board of Directors to consider. Since the FY 2024-25 Budget approval there have been several projects that have come online that need to be funded and addressed for the current fiscal year. Staff is recommending the following additions for the mid-year adjustment.

**Discussion:**

The total unbudgeted expenditures are as follows:

1. Capital Improvements – Building – 42420200 (Depot and Gazebo roof project)	\$ 20,000.00
2. Security for Parks – Park and Building Operations – 20257100	\$45,000.00
<b>Total Adjustments are:</b>	<b>\$65,000.00</b>

The Depot and Gazebo roofing project was originally budgeted for \$75,000.00 in 2023-2024. The County prevailing wage and general material costs increased leading to an increase in the project.

The adjustment for the Park Security GL is due paying Ridgeway Construction their second invoice prior to the Mid-Year Budget adjustment. Sacramento County Finance informed the Recreation and Park District that all GL's had to have the budgeted funding available. This adjustment will replenish the Security for Parks GL account.

It is recommended that the changes requested will be funded from the available Fund Balance.

**Attachments:**

Final Budget Amendment for FY 2024-25

Revised Final Budget amendment for Fiscal Year 2024-2025  
February  
G/L Account number

BA	Fund Center	Expenditures		
345A	934500000	20257100	Security Services	\$ 45,000.00
			Capital Improvements -	
345A	934500000	42420200	Building	\$ 20,000.00

**Total**                      **\$ 65,000.00** Increase

**RESOLUTION 2025-03**

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE RIO LINDA ELVERTA RECREATION AND PARK DISTRICT AMENDING THE FISCAL YEAR 2024-2025 BUDGET**

**WHEREAS**, the Board of Directors (“Board”) of the Rio Linda Elverta Recreation and Park District (“District”) approved its operational budget for Fiscal Year 2024-25 on August 21, 2024; and

**WHEREAS**, District staff recommends adjusting certain budget accounts as a result of unexpected revenue and expenditures; and

**WHEREAS**, funding opportunities are available to correct the budget assuring appropriate fiscal accountability while providing quality services to the residents of the Rio Linda and Elverta communities; and

**NOW THEREFORE, BE IT RESOLVED**, the Rio Linda Elverta Recreation and Park District hereby approves and authorizes adjustments to the Fiscal Year 2024-25 Budget as described in Attachment ‘A’ attached hereto.

**PASSED AND ADOPTED**, this 15th day of January 2025 by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

**APPROVED:**

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Charlea R. Moore  
Chairperson, Board of Directors

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Troy Golden  
Secretary, Board of Directors