

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
REGULAR MEETING**

Regular Meeting of the Board of Directors  
January 11, 2024, 6:30 p.m. – District Office – Regular Meeting  
6040-Watt Avenue, North Highlands, Ca 95660  
Phone: (916) 332-7440  
[WWW.NHRPD.ORG](http://WWW.NHRPD.ORG)

**1. CALL MEETING TO ORDER**

**2. COMMENTS AND REPORTS FROM CITIZENS AND ORGANIZATIONS**

Matters under the jurisdiction of the Board of Directors, and not on the posted agenda, may be addressed by the general public at this time. The public may address the Board on each agenda item during the Board's consideration of the item. In order to speak, the speaker must complete and submit a public comment card. The cards are available on a table to the rear of the Boardroom. The card should be handed to the Secretary of the Board. The Chairperson of the Board may use his or her discretion in waiving this policy. The Board of Directors limits testimony on matters not on the agenda to three minutes per person and not more than fifteen minutes for a particular subject. Except for public hearings, comments from the public shall not be received until after completion of Board Discussion and deliberation, and just before final action or completion of the agenda item. The Board of Directors cannot take action on any unscheduled matter.

**3. ADMINISTRATOR'S REPORT**

- A. Administrator's Report Update
- B. Park and Facility Maintenance Report
- C. Recreation Report

**4. CORRESPONDENCE**

- A. Letter dated December 11, 2023, from Sacramento Local Agency Formation Commission (LAFCo) Executive Officer José C. Henriquez re: Election of Special District Representative to Sacramento LAFCo – Second Extension of time.

**5. REPORTS FROM STANDING COMMITTEES:**

**Budget, Finance & Audit:** Chairperson Crystal Harding; Member Veya Cummings  
**Facility Development:** Chairperson Beau Reynolds; Member Joanna McVay  
**Personnel and Policy:** Chairperson Veya Cummings; Member Beau Reynolds  
**Programs, Fees, and Charges:** Chairperson Joanna McVay; Member Crystal Harding

**6. CONSENT CALENDAR**

- A. Approval December 14, 2023, minutes
- B. Approval of payment of the bills for the General Fund and CFD for the month of December 2023.

7. **UNFINISHED BUSINESS**

None

8. **NEW BUSINESS**

- A. Appointment of Board Committees for 2024 Calendar Year  
Board Chairperson to appoint members to the board committees.
- B. District Audit Year-Ended June 30, 2023  
Board discussion/action to consider approval of the Draft Audit for Year-Ending 2023 as the Final Audit. The Chair of Budget Finance & Audit Committee will present the Audit.
- C. Sacramento LAFCo – Election of Special District Representative to Sacramento LAFCo – Second Extension time  
Board discussion/action to Elect a new Special District Representative to LAFCo and to choose an option of Electronic Elections or not.
- D. Approval of Master Plan  
Board discussion/action to approve staff's recommendation to approve the final draft of the Park Master Plan as presented.
- E. Mid-Year District and Budget Report and Approval of Resolution #629 – Mid-Year Budget Transfer Request  
Board discussion/action to approve staff recommendations to approve Resolution #629 – the transfer of \$ from the Contingency Fund to cover the cost of the additional services, equipment and staffing as described in the staff report.
- F. Revised Deal Points: District Administrator Emeritus  
Board discussion/action to approve the District Administrator Emeritus position extension as outlined in the report.

9. **CHAIRPERSON'S REPORT**

10. **COMMENT'S FROM BOARD MEMBERS**

11. **ADJOURNMENT**

12. **DATE, TIME, AND PLACE OF NEXT MEETING**

The next regular meeting of the Board of Directors will be on February 8, 2024, at 6:30 p.m. in the North Highlands Recreation Center, 6040-Watt Avenue, North Highlands, CA

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability related modification or accommodation to participate in this meeting, please contact the North Highlands Recreation and Park District Office at (916) 332-7440. Requests must be made as early as possible and at least one full business day before the start of the meeting.

## IMPORTANT INFORMATION

The North Highlands Recreation and Park District is currently utilizing the Zoom meeting format to record the district board meetings. You can access the Zoom Meeting using the information listed below. The meeting is also available on Facebook live.

Public questions will be accepted by the district up to 3:00 p.m. January 11, 2024. Please direct your questions to [scott@nhrpd.org](mailto:scott@nhrpd.org). If the question asked relates to an Item on the Agenda, it will be addressed by the Board at the time the item appears on the agenda. If your question is not related to an Item on the Agenda, it will be addressed by the Board under Agenda Item No. 2 – Comments and Reports from Citizens and Organizations.

Join Zoom Meeting

<https://us06web.zoom.us/j/81372377722?pwd=JXWueRXfStDLFsQWkNrlxniCwW4alB.1>

Meeting ID: 813 7237 7722

Passcode: nhrpd

North Highlands Recreation and Park District

Board Agenda

To: Crystal Harding, Chairperson  
Board of Directors

From: Scott Graham, Administrator

Date: January 11, 2024

Subject: Administrator's Report

- A. Parks and Facilities Superintendent Recruitment
- B. Outdoor Recreation Legacy Partnership

**Parks and Facilities Superintendent Update**

The application deadline for this recruitment was December 29, 2023. Seventeen applications were received. I am in the process of selecting those candidates that best possess the qualifications and experience needed for the position to move on in the selection process. First interviews will take place within the next two weeks.

**Outdoor Recreation Legacy Partnership Grant Update**

I attended a virtual workshop to research the application process and eligibility. Unfortunately, NHRPD does not qualify for the grant because we are an unincorporated community. The grant is limited to incorporated cities and towns.

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

To: Scott Graham, Administrator  
From: Kurtis Secor, Interim Parks and Facilities Superintendent  
Date: January 11, 2023  
Subject: Parks/Facilities Report

PARK MAINTENANCE UPDATE:

- Staff is continuing to remove fallen leaves from parks.
- Staff Installed new rope swings at Chardonnay Park.
- Sacramento Sewer District repaired collapsed pipe for Freedom Park sewer line.
- Staff repaired outside water fountain at Capehart Gym.
- Staff supported Recreation with all holiday events.
- All full-time maintenance staff took a Safe Driving Class provided by CAPRI.
- Staff removed broken an electrical box from Freedom Park stage due to continued vandalism.
- Staff installed a shade cover over Capehart bathrooms.
- Staff Repaired the back fence at Strizek Park.

FACILITY MAINTENANCE UPDATE:

- Repaired one HVAC unit for Community Center.
- Replaced once HVAC unit for Community Center.
- Repaired broken fire suppression sprinkler in Community Center.
- Staff removed unused drinking fountain from inside of Community Center.
- Staff repaired a sink and toilet in men's bathroom of Recreation Center.
- Staff patched a wall in the community center.
- Staff repaired the water heater for Something Extra Preschool at Capehart.

INCIDENT/ACCIDENT REPORT UPDATE:

- On December 12, 2023 staff found that the Freedom Park bathroom toilets were clogged and overflowing. After further investigation we found that raw sewage was leaking out of the clean out 20 feet away from the bathroom. We called Rapid First Plumbing and they were able to successfully clear the line. Rapid first explained that clog was at 70ft and it was caused by needles and feminine products being flushed.
- On December 21, 2023 during morning building inspections, staff found a puddle on the community center floor. After further investigation it was determined that the leak was coming from a sprinkler in our fire suppression system. National Fire Systems were contacted and they were able to replace the broken sprinkler head.
- On December 26, 2023 during park check at Freedom Park, staff found burned and melted plastic stuck to the grills, they also found every trash can liner had been removed from every can and trash was spread across the park. After checking the cameras, staff observed that on December 25 at 2:58 am an

unknown subject removed all the trash and started to light it on fire on the grills in the park. This same person then stole the Roger Dickenson sign from the gazebo and vandalized the electrical box on stage. I emailed pictures and a description of the incident to the Fulton El Camino Police department to brief them on the situation.

PARK AND FACILITIES PROJECT PHOTOS:

Clearing Leaves



Swings at Chardonay



New HVAC unit at Community Center



Strizek Fence Repair



FEC POP TEAM STAT PROGRAM:

Each month the District receives a summary of activity in District parks from the Fulton-El Camino Police Department. The summary report is listed below for your review:

**Monthly activity report for:** North Highlands Park District, **Reporting Period:** 2023-12-01 to 2023-12-31

**Summary of enforcement actions**

NTA Issued: <b>11</b>	Park Hours:	0
	Drugs:	0
	Weapons:	0
	Alcohol:	1
	Animals:	0
	Vehicle Code:	7
	Probation Violation:	0
	Other:	3
Onsite Arrests:	Drugs:	
	Weapons:	
	Assault/Battery:	
	Sex Crimes:	
	Theft:	
	Probation Violation:	
Other:		
Calls For Service:		2
Parking Citations:		5
Warrant Arrests:		1
DUI Arrests:		0
Stolen Vehicles:		0
Warnings Issued:		2



# NORTH HIGHLANDS RECREATION AND PARK DISTRICT

## BOARD AGENDA

TO: Scott Graham, Administrator  
FROM: Rachel Robertson, Recreation Superintendent  
DATE: January 11, 2024  
SUBJECT: Recreation Division Report

### Toddler/Youth/Teen Programs

- Arts & Aircrafts, a new program partnership that models the program Books & Bakes, was scheduled to be held in December. However, staff decided to move the classes to January on Saturdays to accommodate more availability with participants. The program partners with Aerospace Museum, where the museum will send out a staff member to host a science demonstration. PT staff will read a theme related book and do a baking activity. TRUSD will sponsor spots.
- Youth Cooking: Whiskin' Up Winter (session 1) started in December and will have 2 sessions to follow. Participants decorated holiday cookies and made hot chocolate from scratch. 14 participants (10 sponsored by TRUSD).
- NEW Teen Cooking: Tik Tok Cooking Trends for Teen (session 1) started in December and will have 2 sessions to follow. This is a new program that caters to cooking trends teens likely see on TikTok. Participants made whipped hot chocolate and ice cream cinnamon rolls. 10 participants (10 sponsored by TRUSD).
- Youth Basketball Open Gym started in December and will go until mid-January. Averaged 8 participants.
- Winter Wonderland Engineering with LEGO Materials was cancelled due to low enrollment. Staff extended the deadline, pushed registration at Dragon's Den, social media, etc. Staff had anticipated this program would be sponsored by TRUSD but unfortunately, the school district did not sponsor any "camps" for Winter Break.
- Staff signed the contract for Mid-Week Mindbuilders. The program will start on January 17 and will support early out Wednesdays at FC Joyce.

### Dragon's Den Before and After School Program

- Staff hosted a Family Holiday Night on Monday, December 18<sup>th</sup> from 4pm-6pm. Families joined us for games, cookie decorating, hot cocoa kits and a visit from Santa and Mrs. Claus! We had a total of 78 participants at the event.
- Staff introduced a new club this month, indoor soccer! This quickly became a favorite club with our participants.
- December's Bulletin focused on "15 Days of Kindness" where each day you can flip the numbered card to be reminded of an easy kind act to do for someone. We also had another interactive component where participants could write what brings them joy!

### North Highlands Narrative - Winter 23-24 Award

- Staff are excited to announce the Winter recipient of the North Highlands Narrative Award to CCAA PTO!
- CCAA PTO has gone above and beyond in its mission to provide vital financial support to all students at CCAA. Their dedication is manifested in the countless fundraising and event organization initiatives they undertake throughout the year. The CCAA PTO is an organization that truly embodies the spirit of community, selflessness, and service. Their contributions have not only strengthened the school but

also enriched the lives of all those they touch. We are proud to celebrate their outstanding dedication and the positive impact they have made on our educational community.

### Adult Programs

- Adult Volleyball took a 2 week break due to the holidays.

### Senior Programs

#### Bingo

- Bingo averaged about 23 participants.

#### Harvesttime

- Harvesttime averaged 21 participants.
- On 12/14, members from Harvesttime played the role of "Santa's Helpers" and wrote response letters to about 50 children who wrote letters to Santa during the Breakfast with Santa event.

#### Senior Movies

- The December movie was How The Grinch Stole Christmas.
- Senior movie had 3 participants.

### Rentals

- Capehart Gym: 13 (10 NR, 3 R)
- Community Center: 2 (2 NR, 0 R)
- Freedom Park: *not in season*
- Recreation Center: 3 (3 NR, 0 R)
- Ridgepoint Gym: 8 (8 NR, 0 R)
- Birthday Parties: 0 (0 NR, 0 R)

### Special Events

#### Holiday Extravaganza:

The Holiday Extravaganza was hosted outside the Kay F. Dahill Community Center in the parking lot on December 8. We estimate that a total of 300 participants attended.

- Our Gingerbread House Competition grew this year to 12 participants! Winners received 4 tickets to Winter Wonderland at Cal Expo (first place), 4 tickets to the Downtown Sac Ice Skating Rink (second place) and a \$25 Gas Card (third place).
- Staff added multiple new attractions this year, one being a Grinch-Style Caricature artist. This artist was completely free to the public and families were able to take home family portraits from the event.
- The other new attraction is the "Forest of Lights". Staff worked with business to donate the trees and then found businesses to purchase and decorate the tree to be displayed at the event. This year we started small with four trees, but all proceeds went directly to purchasing gifts for our Rockin' Around North Highlands event.
- In addition to the new additions to the event, we also had 3 take home crafts, vendors, tree lighting, pictures with the Grinch and Cindy Lou Who, holiday passport activity, bounce house, and more.
- Tom Seaton, the Jazz Band Instructor from CCAA, played holiday carols with his saxophone during the event. Thank you, Tom!
- Thank you to Lou's Burgers for serving 200 free meals to the community.
- Thank you to New Brew for serving Hot Chocolate to the community.
- Thank you to Home Depot and Snowy Pines for donating trees to our Forest of Lights attraction.
- Thank you to Bel-Air on Walerga for donating 300 holiday shaped cookies.

- Thank you to Downtown Sacramento, Imaginarium 360 and Crystal Harding for the Gingerbread House prizes.
- Thank you to Bay Alarms for your monetary donation.

#### Breakfast with Santa:

- Breakfast with Santa was held at the Kay F. Dahill Community Center on December 9. We had 106 paid spots and a total of 123 people in attendance.
- Participants enjoyed a pancake breakfast, holiday mug crafts, letter to Santa and each family received a Polaroid with Santa. The seniors of Harvesttime wrote back to all the letters we received at the event and in the front office. Staff mailed the letters and they hit mailboxes around December 20.
- This year staff added a new attraction to the event called the "Highlands Holiday Marker". Through generous donations from community organizations and staff, kids were able to come to the market to purchase 2 gifts for their loved ones. All gifts were sold for \$0.10, \$.25 or \$0.50. Once they purchased their items, holiday helpers wrapped their gifts so they were ready to be put under the tree.
- Thank you to Starbucks Elkhorn Location for donating 50 servings of coffee, cups and creamer.
- Thank you to East Sacramento Rotary for donating over 100 items to our market and wrapping presents.
- Thank you to Foothill-Highlands Rotary for volunteering to help cook and serve breakfast.
- Thank you to the Parks Department for building a photo op sleigh for pictures with Santa.

#### Rockin' Around North Highlands:

- Staff hosted our 2<sup>nd</sup> annual Rockin' Around North Highlands Event at Ridgepoint Park (reoccurring from previous year) and Karl Rosario Park Neighborhood (new route).
- Due to inclement weather, the December 19 event was postponed to Thursday, December 21. It was truly a holiday miracle to be able to run both routes considering the storm we had that week!
- Staff partnered with CHP, Sacramento Metro Fire, Sheriffs Activity League and Foothill-Highlands Rotary to join us on the parade route. We also expanded the event by adding a District vehicle to pull Santa and Mrs. Claus on the sleigh!
- Our first event at Karl Rosario was a blast and well attended. We went through 700 candy canes, over 100 presents, 100 free Raising Cane meal tickets and 40 bags of dog treats.
- Ridgepoint Park Neighborhood turnout was more successful in comparison to the previous year. We went through 700 candy canes, over 100 presents, 53 free Raising Cane meal tickets and 40 bags of dog treats.
- Staff also attached mini flyers to candy canes and passed out NHRPD stickers for advertising.
- Thank you to Sheriff's Activity League and Sacramento Metro Fire for donated gifts to the event!
- Thank you to the Parks Department for your support in building the sleigh and driving Santa!
- Thank you to Raising Canes for donating 200 free kid meal tickets.
- Thank you to Grocery Outlet for donating 1,000 candy canes.

#### Scholarships

- Two scholarship applications for the month of December.
- Staff continue to market the opportunity through the Recreation Guide, the sign board, social media, on the gym bulletin board, website, and at resource fairs.

#### Marketing

- The monthly December newsletter went out on 12/1.
  - 10 new subscribers
  - 29,371 site views

#### Community Resources

- Sacramento County held a Re-Imagine North Watt Open House on 12/2.

- Sacramento County held a Vaccine Clinic on 12/5.
- Supervisor Frost held a coffee meeting with local leaders on 12/15.

Miscellaneous Updates

- FT Staff held a PT Staff Holiday Party on 12/18. We hosted dinner, played holiday games, and did a White Elephant exchange.
- The Recreation division held Mid-Year Budget reviews.

Dragon's Den





Holiday Extravaganza



Breakfast with Santa



Rockin' Around North Highlands








## MEMO

DATE: December 11, 2023

TO: NORTH HIGHLANDS REC & PARK DIST. Presiding Officer

FROM: José C. Henríquez, Executive Officer   
Sacramento Local Agency Formation Commission

SUBJECT: Election of Special District Representative to Sacramento LAFCo – Second Extension of time

The Special District Selection Committee is electing a regular representative to serve a new 4-year term beginning in January 1, 2024.

Due to the size of the Special District Selection Committee, it has been difficult to establish a quorum when meeting in person. Therefore, pursuant to the provisions of Government Code §56332(f), the Executive Officer has determined that the business of the Special District Selection Committee will be conducted in writing to elect a regular Special District Representative to Sacramento LAFCo.

The election started on July 18, 2023 and was supposed to end on September 30<sup>th</sup>; however a quorum of ballots has not been achieved. The first extension ended on November 30, 2023. We are 4 ballots short of a majority of special districts in Sacramento voting in this election. LAFCo will exercise its ability to extend the election by another 60 days.

**Please note that mailings such as this mailing and the previous reminders cost money, and LAFCo's budget is partially funded by your agency.**

### Election of Special District Representative to LAFCO

At the time the election ends, in order to be selected as a LAFCo Representative, a nominee must receive more than fifty-percent (50%) of the submitted votes. Enclosed with this memo you will find a ballot and a copy of each candidate's Statement of Qualifications received as of the date of this memo. Please note that there is one regular (voting) seat up for election.

#### Commissioners

*Sue Frost, Rich Desmond, County Members* ■ *Patrick Hume, Alternate*  
*Sean Loloee, Iva Walton, City Members* ■ *Katie Valenzuela, Jay Vandenburg, Alternates*  
*Chris Little, Public Member* ■ *Timothy Murphy, Alternate*  
*Lindsey Carter, Gay Jones, Special District Members* ■ *Charlea Moore, Alternate*

#### Staff

*José C. Henríquez, Executive Officer* ■ *Desirae Fox, Kristi Grabow, Policy Analysts*  
*Nancy Miller, DeeAnne Gillick, Commission Counsel*

The nominees, in alphabetical order, are:

- 1) Lindsey Carter, Herald Fire Protection District\*
- 2) Brian Danzl, Cordova Recreation & Park District
- 3) Paul Lindsey, Florin Resource Conservation District
- 4) Joanna McVay, North Highlands Recreation & Park District
- 5) Edwin Perez, Reclamation District 1000
- 6) Michael Seaman, Fulton El Camino Recreation & Park District
- 7) Robert "Bob" Wichert, Sacramento Suburban Water District

*\* Incumbent*

### Option of Electronic Elections

Government Code §56332(c)(4) gives LAFCo and Special Districts the option of completing the election of special district representatives via e-mail. This would be more convenient for some districts and a time/cost saver to LAFCo. In order to implement this, however, LAFCO needs to have the consent of the districts and an indication of those districts that wish to participate in this manner. There are two questions for your district to consider.

1. On the first question, a "Yes" vote means you authorize LAFCo to send out ballots via e-mail to those special districts that choose to vote electronically in future elections. A "No" vote means LAFCO should continue to distribute paper ballots to all districts and distribute them via certified mail.
2. On the second question, if a plurality of districts approves electronic voting in the first question, a "Yes" vote means your district wishes to receive electronic ballots in future elections and have the option to return your ballot in an electronic format (e-mail, fax or scanned ballot). A "No" vote means your district prefers to continue to receive and submit paper ballots.

*You can choose to vote "Yes" to the first question to authorize electronic distribution of ballots but vote "No" to the second if your District wants to continue to receive paper ballots.*

### Extension of Election Deadline

The extended voting period will be 54 days from December 7. All votes are due in writing on or before **5:00 pm on February 2, 2024**. Voting will cease on this date or whenever a quorum of special districts is reached, whichever occurs later. Please do not forget to have the Board President, or Chair, or the presiding officer of the board meeting in which you made your selection sign the returned ballot.

**District managers or other staff members may not substitute their signature for Board President, or Chair, or the presiding officer's signature.**

Thank you for your time and please feel free to contact me or any member of my staff at 916-874-2937 if you have any questions.



**Mail to: LAFCO**  
**1112 I Street, Suite 100**  
**Sacramento, CA 95814**

# ELECTION BALLOT

## Special District Representative to LAFCo Regular Seat #7

**The election ends on February 2, 2024 at 5:00 p.m. or until a quorum of  
 Special District ballots is received, whichever occurs later.**

Candidate & District	Select one (1)
Lindsey Carter, Herald Fire Protection District*	
Brian Danzl, Cordova Recreation & Park District	
Paul Lindsay, Florin Resource Conservation District	
Joanna McVay, North Highlands Recreation & Park District	
Edwin Perez, Reclamation District #1000	
Michael Seaman, Fulton-El Camino Recreation & Park District	
Robert "Bob" Wichert, Sacramento Suburban Water District	

\* Incumbent

*LAFCo and Special Districts have the option of completing the election of special district representatives via e-mail. Does your district approve of LAFCo distributing electronic ballots to districts that wish to receive them in the future?*

Yes       No

*If so, in the future does your district prefer to receive its ballot via e-mail and submit its vote electronically (via fax, e-mail or scanned ballot)?*

Yes       No

if Yes, ballots should be sent to e-mail address: \_\_\_\_\_

**BALLOT CONTINUES ON THE NEXT PAGE**

**Commissioners**

- Sue Frost, Rich Desmond, County Members* ■ *Patrick Hume, Alternate*  
*Iva Walton, Sean Loloee, City Members* ■ *Jay Vandenburg, Katie Valenzuela, Alternates*  
*Chris Little, Public Member* ■ *Timothy Murphy, Alternate*  
*Lindsey Carter, Gay Jones, Special District Members* ■ *Charlea Moore, Alternate*  
**Staff**  
*José C. Henríquez, Executive Officer* ■ *Desirae Fox, Kristi Grabow, Policy Analysts*  
*Nancy Miller, DeeAnne Gillick, Commission Counsel*

**SIGNATURE OF PRESIDING OFFICER (Original Signature Required):**

\_\_\_\_\_  
NORTH HIGHLANDS REC & PARK DIST.

**Note: Presiding Officer is the Chair/President. Any other signature invalidates this ballot, unless accompanied by Meeting Minutes designating an alternate.**

**PRINTED NAME OF PRESIDING OFFICER (Required):**

\_\_\_\_\_  
NORTH HIGHLANDS REC & PARK DIST.

**AGENDA ATTACHED (Optional):** Yes \_\_\_\_ No \_\_\_\_

**Attest:**

\_\_\_\_\_  
**District Secretary, Clerk or General Manager**

# NORTH HIGHLANDS RECREATION AND PARK DISTRICT

## BOARD MEETING MINUTES

### REGULAR MEETING OF THE BOARD OF DIRECTORS

Date: December 14, 2023

Time: 6:30 p.m. – Regular Meeting

Place: North Highlands District Offices (6040-Watt Avenue, North Highlands, CA)

Member Present: Patrick Williams, Crystal Harding, Veya Cummings, Beau Reynolds, Joanna McVay

Members Absent:

Staff Present: Scott Graham, Administrator  
Rachel Robertson, Recreation Superintendent  
Kurtis Secor, Interim Park Superintendent  
Terri Smith, Administrative Service Manager  
Evonne Luu, Recreation Specialist

Guests Present: Mike Stephen, Lance Oliver

#### **CALL MEETING TO ORDER:**

Chairperson Williams called the meeting to order at 6:30 p.m.

#### **COMMENTS AND REPORTS FROM STANDING CITIZENS AND ORGANIZATIONS**

Mike Stephen from North Highlands Antelope Youth Soccer League (NHAYSL) went over what NHAYSL does:

- They are going on fifty years.
- Ages that they serve.
- Lost their fields and wanted to thank NHRPD for letting them lease Brock, Larchmont and Ridgepoint Park fields.
- Would like to expand the partnership with NHRPD.
- Mid-January California State League is coming up.
- Spring League March through May
- July to early December league starts.

#### **ADMINISTRATOR'S REPORT:**

Oral Report by Administrator Scott Graham with lengthy discussion and comments from the Board:

Administrator Graham went over his report regarding:

- Park Master Plan
- Sierra Creek Design
- District Audit
- Facility Projects

Administrator Graham introduced Kurtis Secor to the Board Members.

Interim Park Superintendent Kurtis Secor presented park division report with questions and comments from the Board:

Oral Report by Recreation Superintendent Rachel Robertson with question and comments from the Board:

Recreation Superintendent Rachel Robertson added to her report:

- She wanted to thank Board Members Reynolds, Cummings, Harding, and Williams for volunteering for Holiday Events.
- She stated that google translate was added to the website.

**CORRESPONDENCE:**

None

**REPORTS FROM STANDING COMMITTEES:**

**Budget, Finance & Audit:** Chairperson Crystal Harding; Members Veya Cummings

**Facility Development:** Chairperson Beau Reynolds; Member Joanna McVay

**Personnel and Policy:** Chairperson Veya Cummings; Member Beau Reynolds

**Programs, Fees, and Charges:** Chairperson Joanna McVay; Member Crystal Harding

Programs, Fees, and Charges Chairperson McVay stated that they met with staff December 11<sup>th</sup> to discuss current Programs, Fees, and Charges and community outreach.

**CONSENT CALENDAR**

12/2/23

Motion by Board Member McVay, seconded by Board Member Reynolds, to approve the Minutes of the Regular Meeting of November 9, 2023, and payment of the bills for the General Fund and CFD for the month of November 2023 with comments from the Board.

AYES: Williams, Harding, Cummings, Reynolds, McVay  
NOES: -0-  
ABSTAIN: -0-  
ABSENT: -0-

**UNFINISHED BUSINESS**

None

**NEW BUSINESS**

- A. 2024 Board of Director Officer Elections Calendar Year  
Administrator Graham went over the election procedure regarding electing a board member to an officer's position.

12/3/23

Board Member Reynolds nominated Board Member Crystal Harding for Chairperson, Board Member Williams second it.

AYES: Williams, Harding, Cummings, Reynolds, McVay  
NOES: -0-  
ABSTAIN: -0-  
ABSENT: -0-

12/4/23

Board Member Harding nominated Board Member Beau Reynolds for Vice Chairperson, Board Member Cummings second it.

AYES: Williams, Harding, Cummings, Reynolds,  
NOES: -0-  
ABSTAIN: McVay  
ABSENT: -0-

12/5/23

Board Member Harding nominated Board Member Joanna McVay for Secretary, Board Member Cummings second it.

AYES: Harding, Cummings, McVay  
NOES: -0-  
ABSTAIN: Williams, Reynolds  
ABSENT: -0-

B. Freedom Park Softball Complex Lease Negotiation

Administrator Graham asked the Board if they would take this out of order and move it before the Administrator's Report.

12/1/2024

Board Member McVay, seconded by Board Member Harding, to move item B out of order.

AYES: Williams, Harding, Cummings, Reynolds, McVay  
NOES: -0-  
ABSTAIN: -0-  
ABSENT: -0-

Administrator Graham went over his report and the negotiations for Freedom Park Softball Complex with All Star Tournament with extensive Board comments and questions.

- Lance and Stephanie Oliver have been lease holders over at Freedom Park Softball Complex for over five years.
- They have been excellent partners.
- Rent is paid on time if not earlier.
- They have upgraded the park.
- Use the fields every weekend on a yearly basis.
- Looking for significant rent reductions for lack of tournaments during the late fall and early winter seasons, November, December, January, and February.
- Closed session last month to get feedback from the Board regarding the negotiations and the rent reductions.
- Counteroffer for the year 2024 will be \$48,000, broken down as \$1,000 per month for January, February, November and December rent and March through October rent payments will be \$5,500 per month.

Lance Oliver, owner of All Star Tournament went over his organization and what it has gone through in the past five years for him running the fields.

**CHAIRPERSON'S REPORT:**

None

**COMMENTS FROM BOARD MEMBERS:**

Board Member Reynolds stated Happy Holidays to everyone. He wishes everyone a safe holiday.

Board Member Harding stated Happy Holidays and Seasonal Greetings.

**ADJOURNMENT**

Chairperson Williams adjourned the Regular Board Meeting at 8:14 p.m.

**DATE, TIME, AND PLACE OF MEETING**

The next regular meeting of the Board of Directors will be on January 11, 2024, at 6:30 p.m. in the North Highlands Recreation Center, 6040-Watt Avenue, North Highlands, CA.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature



**NORTH HIGHLANDS RECREATION & PARK DISTRICT**  
**BILLING REPORT JANUARY 2024**  
**(Bills paid in December 2023)**

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
	<b><u>BENEFITS</u></b>			
1210	Retirement	Voya	Jan-24	\$ -
1230	Insurance	California Choice	Jan-24	\$ 9,978.23
1230	" " "	CoPower	Jan-24	\$ 1,026.00
1240	Workers' Comp	CAPRI	3rd Quarter	\$ 13,027.00
	<b>Total</b>			<b>24,031.23</b>

**SERVICES & SUPPLIES**

2029	Bus/Conf Exp	USBank	Conference	\$ 268.96
2035	Educa/Training	USBank	CPRS/American Red Cross (Mtg./First Aid)	\$ 272.00
2039	Empl Trans	Kersevan, C.	October 2023 Mileage	\$ -
2039	" " "	Luu, E	November 2023 Mileage	\$ 27.77
2039	" " "	Robertson, R.	November 2023 Mileage	\$ 12.64
2039	" " "	Thayer, K.	November 2023 Mileage	\$ 93.34
2051	Insurance	CAPRI	2nd Half	\$ 67,393.00
2061	Membership	USBank	CPRS/Membership	\$ 150.00
2076	Office Sup	Caltonics	Copies	\$ 183.77
2076	" " "	Caltonics	Copies	\$ 86.71
2076	" " "	Walkers	Supplies	\$ 298.47
2076	" " "	Walkers	Supplies	\$ 133.69
2076	" " "	Walkers	Supplies	\$ 39.22
2076	" " "	USBank	Amazon (supplies)	\$ 157.87
2076	" " "	Walkers	Desk Set	\$ 3,097.49
2076	" " "	Walkers	Supplies	\$ 91.77
2081	Postage	Rocket Design	Post Cards	\$ 1,560.70
2112	Bldg Maint. Supplies	Grainger	Supplies	\$ 519.92
2112	" " "	Home Depot	Supplies	\$ 385.54
2112	" " "	Home Depot	Supplies	\$ 54.16
2112	" " "	Home Depot	Supplies	\$ 70.88
2112	" " "	Home Depot	Supplies	\$ 29.91
2162	Paint Supplies	Home Depot	Supplies	\$ 39.92
2168	Plumbing	Rapid First	Freedom Park	\$ 448.50
2191	Electric	SMUD	3548415 3244 Freedom Park	\$ 167.81
2191	" " "	SMUD	7000000346 District	\$ 2,215.43
2191	" " "	SMUD	2919472 Rec/Dudley BLDG 1472	\$ 76.83
2191	" " "	SMUD	2733018 Aztec	\$ 1,340.24
2192	Nat'l Gas	PG&E	8802679102-5 3829 Stephen Drive	\$ 60.85
2192	" " "	PG&E	2198624112-9 7916 Aztec BLDG 518	\$ 760.95
2192	" " "	PG&E	0593497194-5 7916 Aztec BLDG 5360	\$ 8.33
2193	Refuse	Republic Service	3929 Karl, 7916 Aztec Way, 6040 Watt	\$ 634.44
2193	" " "	Public Works	Dump	\$ 212.45
2193	" " "	Public Works	Dump	\$ 485.60
2195	Sewage	Sac Utilities	2802 Perrin	\$ -
2195	" " "	Sac Utilities	3843 Bainbridge	\$ 113.70
2195	" " "	Sac Utilities	3911 Blackfield Dr.	\$ 113.70
2195	Sewage	Sac Utilities	3929 Karl Dr.	\$ 113.70
2195	" " "	Sac Utilities	6040 Watt	\$ 327.68
2195	" " "	Sac Utilities	7916 Aztec	\$ 638.32

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<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>		<u>AMOUNT</u>
2197	Tele & Teleg	Comcast	Service - Shop	\$	93.45
2197	" " "	Comcast	Service - District	\$	528.10
2197	" " "	Telepacific	Service	\$	924.09
2198	Water	Sac Suburban	Memorial, Larchmont, Brock #1, Brock #2, Navaho Bldg 518, Navaho bldg 539, Navaho/chip Karl Dr., Strizek, Karl&Rosario,Planehaven,Wings	\$	2,642.13
2198	" " "	Sac Suburban	Way, 6040 Watt,Freedom,	\$	-
2198	" " "	CA/American	Chardonnay	\$	310.75
2198	" " "	CA/American	Sierra	\$	309.50
2205	Auto Maint. Serv	NH Tire Pros	2006 Ford Ranger	\$	188.25
2205	" " "	USBank	PacWestTrailor/Import&Domestic (services)	\$	1,746.42
2205	" " "	O'Reilly	Parts	\$	245.35
2261	Office Equip Maint.	NCS Computers	Monthly Service	\$	242.00
2261	" " "	NCS Computers	On-site Service	\$	487.71
2261	" " "	NCS Computers	Computer	\$	1,514.50
2275	Rents & Leases	Cintas	Services	\$	105.90
2275	" " "	DLL Financial	Copier	\$	191.21
2275	" " "	ALHAMBRA	Water delivery	\$	137.90
2275	" " "	Avaya - CIT	Phone Equipment	\$	418.26
2275	" " "	Cintas	Services	\$	105.90
2292	Other Equip Sup	Fast Signs	Park signages	\$	2,165.78
2292	" " "	Home Depot	Supplies	\$	199.93
2292	" " "	CH Mowers	Supplies	\$	139.00
2292	" " "	Home Depot	Supplies	\$	75.05
2314	Clothing	American Logowear	Maintenance Uniform		908.98
2322	Custodial Sup	A1 Janitorial	Janitorial Supplies	\$	525.92
2322	" " "	A1 Janitorial	Janitorial Supplies	\$	369.32
2322	" " "	Home Depot	Supplies	\$	77.97
2332	Food	USBank	FoodMax,Dominoes,Walmart,Safeway, Amazon,MariesDonut,TacoBell,Smart& Final,CheesecakeFactory (Harvestime,Staff Mtg.,FallBreak,Flavors,HolidayExtrav., Breakfastw/Santa,StaffParty)	\$	1,036.33
2444	Medical	USBank	Amazon (FirstAide)	\$	48.90
2531	Legal	Bart.,Kron.,Shan	November 2023 Service	\$	240.00
2591	Other Prof Serv.	ASCAP	Yearly Fee 1/1/24 - 11/30/24	\$	447.50
2591	" " "	Backflow Tech	Strizek	\$	489.05
2591	" " "	Cintas	Services	\$	196.24
2591	" " "	Trinity Heating & Cooling	Services Community & Rec Center	\$	895.00
2591	" " "	USBank	Adobe,GoldenhillsPest,Microsoft,VistaPrint, SignsSonsCheap,BuildASign,WhenIWork, CPRS,CSDA,Canva,Streamline,Tmobile (Programs,Website,Service,Supplies,Job Posting,CellPhone,Scheduler)	\$	2,281.86
2591	" " "	Backflow Tech	Freedom Park	\$	700.97
2591	" " "	Cintas	Services	\$	196.24
2591	" " "	DOJ	Maintenance Fingerprints	\$	32.00
2591	" " "	O'Dell Engineering	Master Plan	\$	1,501.50

**NORTH HIGHLANDS RECREATION & PARK DISTRICT**  
**BILLING REPORT JANUARY 2024**  
**(Bills paid in December 2023)**

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
2851	Recreation Service	Bowen, Timothy	LEGO Class	\$ 480.00
			SchoolofRock,TheCaricature,Meta (Fall	
2851	" " "	USBank	Break,HolidayExtrav.,BreakfastwSanta)	\$ 630.00
2851	" " "	Fairytale Town	Reptile Explores - Dragons Den	\$ 275.00
2852	Recreation Sup	Home Depot	Supplies	\$ 111.14
2852	" " "	Home Depot	Supplies	\$ 319.99
2852	" " "	Home Depot	Supplies	\$ 113.47
2852	" " "	Home Depot	Supplies	\$ 47.80
2852	" " "	Home Depot	Supplies	\$ 17.10
2852	" " "	Home Depot	Supplies	\$ 116.76
			Walmart,Amazon,RiverValleyFeed,Oriental	
			Trading,HomeDepot,SnowyPeaks (Flavors,	
			Supplies,Movie,Refund,HolidayExtrav.,	
			BreakfastwSanta,RockAround,DragonsDen	
2852	" " "	USBank	Plaque)	\$ 1,638.09
			(Bank Fees - Dec \$44.95/ Bank Analysis Fees	
2898	Other Oper Exp	NHRPD - BANK FEES	Nov \$67.65/Active Fee Dec \$215.76 )	\$ 328.36
			Winter Wonderland Engineering class cancelled -	
2898	" " "	Refund Processing Fee	White	\$ 5.63
			Winter Wonderland Engineering class cancelled -	
2898	" " "	Refund Processing Fee	Jordan	\$ 11.79
2898	" " "	USBank	Parking	\$ 3.50
5500000	Other Revenue	USBank	The Caricature (holiday extrav.)	\$ 995.00
	<b>TOTAL</b>			<b>\$ 110,498.85</b>
<b><u>FIXED ASSETS</u></b>				
4201	Building Improvement	Trinity Heating & Cooling	1ST HVAC payment	\$ 15,000.00
4202	Structures	Dave Bang Assoc.	Drinking Fountain	\$ 6,016.65
4202	" " "	Economical Asphalt	Install Asphalt	\$ 4,010.00
			Sierra Creek - Construction Doc., Creek	
4202	" " "	O'Dell Engineering	Easement, Cree Hydrology Analy.	\$ 5,454.50
088L	Park Dedication	Economical Asphalt	Install Asphalt	\$ 3,590.00
088L	Park Dedication	Economical Asphalt	Stripe Walkway	\$ 450.00
	<b>TOTAL</b>			<b>\$ 34,521.15</b>
<b>Total District Salaries</b>		(DECEMBER 3 PAY DAY)		\$ 129,124.53
<b>Total District EDD</b>		(DECEMBER 3 PAY DAY)		\$ 135.56
<b>Total District OASDI</b>		(DECEMBER 3 PAY DAY)		\$ 9,799.15
				<b>\$ 139,059.24</b>
<b>DISTRICT TOTALS</b>				<b>\$308,110.47</b>

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9429	Building Rentals	Hart, Eugene	Cancelled event received 75% paid	\$ 118.75
9646	Rec Fees & Charges	Phelan, Jennifer	Participant received sponsorship from TRUSD	\$ 24.00
9646	" " "	White, Maya	Program Cancelled Winter Wonderland Lego	\$ 88.00
9646	" " "	Jordan, Lacey	Program Cancelled Winter Wonderland Lego	\$ 176.00
9646	" " "			

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BOARD MEMBER

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BOARD MEMBER

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BOARD MEMBER

	A	B	C	D	E	F	G	H	
1		<b>NORTH HIGHLANDS RECREATION &amp; PARK DISTRICT</b>							
2		<b>REVENUE REPORT - DECEMBER 2023</b>							
3									
4	<b>CODE</b>	<b>CLASSIFICATION</b>	<b>BUDGET</b>	<b>MONTH'S</b>	<b>REF/REIM</b>	<b>TO DATE</b>	<b>UNREALIZED</b>	<b>PERCENT</b>	
5	<b>FACILITY RENTALS</b>								
6	9429	Community Center	\$55,000.00	1,351.00	(38.75)	15,648.95	39,351.05		
7	9429	Recreation Center	\$5,000.00	745.00	60.00	5,667.00	-667.00		
8	9429	<b>TOTAL</b>	<b>\$60,000.00</b>	<b>2,096.00</b>	<b>21.25</b>	<b>21,315.95</b>	<b>38,684.05</b>	<b>36%</b>	
9									
10	<b>LEASED PROPERTY</b>								
11	9690	Strizek Lease	\$0.00	2,208.46	0.00	13,250.76	-13,250.76		
12	9690	Capehart Lease - Day Care	\$0.00	3,193.00	0.00	17,834.00	-17,834.00		
13	9690	Freedom Park Lease - Softball	\$0.00	0.00	0.00	32,400.00	-32,400.00		
14	9690	Sierra Creek	\$0.00	0.00	0.00	5,250.00	-5,250.00		
15	9690	<b>TOTAL</b>	<b>\$132,130.00</b>	<b>5,401.46</b>	<b>0.00</b>	<b>68,734.76</b>	<b>63,395.24</b>	<b>52%</b>	
16									
17	<b>REVENUE, OTHER</b>								
18	9790	CAPRI Reim	\$0.00	0.00	0.00	0.00	0.00		
19	9790	CPRS Reim	\$0.00	0.00	0.00	0.00	0.00		
20	9790	Dragon's Den Supply Reim	\$0.00	0.00	0.00	0.00	0.00		
21	9790	Fulton El Camino Reim	\$0.00	655.89	0.00	924.61	924.61		
22	9790	NH Yth Soccoer Club Team Fees	\$0.00	0.00	0.00	755.00	755.00		
23	9790	Prop 68 Reim	\$0.00	0.00	0.00	210,286.00	210,286.00		
24	9790	Per Capita Reim	\$0.00	41,603.00	0.00	41,603.00	41,603.00		
25	9790	Reim - Caltronics	\$0.00	0.00	0.00	150.00	-150.00		
26	9790	TRUSD REIM -Transportation	\$0.00	0.00	0.00	1,008.50	-1,008.50		
27	9790	USBank Incentive	\$0.00	205.23	0.00	485.48	-485.48		
28	9790	Xtreme MuscleTowing sold F150	\$0.00	0.00	0.00	0.00	0.00		
29		<b>TOTAL</b>	<b>\$275,745.00</b>	<b>42,464.12</b>	<b>0.00</b>	<b>255,212.59</b>	<b>20,532.41</b>	<b>93%</b>	
30	<b>AQUATICS</b>								
31	9646	Swim Lesson	\$8,640.00	0.00	0.00	0.00	8,640.00		
32	9646	Swim Team	\$0.00	0.00	0.00	0.00	0.00		
33		<b>TOTAL</b>	<b>\$8,640.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>	
34									
35	<b>DAY CARE PROGRAM</b>								
36	9646	Dragon's Den	\$155,520.00	0.00	0.00	63,952.50	91,567.50		
37	9646	Expanding Learning Camp	\$5,856.00	0.00	0.00	10,977.50	-5,121.50		
38	9646	Fall Break Camp	\$3,600.00	3,837.50	0.00	4,882.50	-1,282.50		
39	9646	Spring Camp (5 days)	\$5,856.00	0.00	0.00	0.00	5,856.00		
40	9646	Summer Camp (3 days)	\$35,136.00	0.00	0.00	0.00	35,136.00		
41	9646	Summer Camp (5 days)	\$3,600.00	0.00	0.00	8,367.00	-4,767.00		
42	9646	Winter Camp	\$4,656.00	435.00	0.00	1,405.00	3,251.00		
43		<b>TOTAL</b>	<b>\$214,224.00</b>	<b>4,272.50</b>	<b>0.00</b>	<b>\$89,584.50</b>	<b>124,639.50</b>	<b>42%</b>	
44	<b>TODDLER PROGRAMS</b>								
45	9646	Books & Bakes for TOTS	\$220.00	0.00	0.00	240.00	-20.00		
46	9646	Princess & Pastries	\$228.00	0.00	0.00	0.00	228.00		
47	9646	Superheros & Snacks	\$228.00	190.00	0.00	323.00	-95.00		
48		<b>TOTAL</b>	<b>\$676.00</b>	<b>\$190.00</b>	<b>\$0.00</b>	<b>\$563.00</b>	<b>113.00</b>	<b>83%</b>	
49									
50	<b>SPECIAL EVENTS</b>								
51	9646	Arts and Air Crafts	\$0.00	32.00	0.00	48.00	-48.00		
52	9646	Breakfast with Santa	\$560.00	120.00	0.00	863.50	-303.50		
53	9646	Community Yard Sale	\$450.00	0.00	0.00	0.00	450.00		
54	9646	Cooking Class	\$0.00	0.00	0.00	480.00	-480.00		
55	9646	Cupid Crew Dance	\$440.00	0.00	0.00	0.00	440.00		
56	9646	Fathers Day Nerf War Meal	\$60.00	0.00	0.00	0.00	60.00		
57	9646	Fathers Day Nerf War	\$160.00	0.00	0.00	0.00	160.00		
58	9646	Flavors of Fall Carmel Apple	\$0.00	0.00	0.00	168.00	-168.00		
59	9646	Flavors of Fall Pumpkin	\$0.00	0.00	0.00	528.00	-528.00		
60	9646	Flavors of Fall Mash Potato Balls	\$0.00	0.00	0.00	96.00	-96.00		
61	9646	Forrest of Lights	\$0.00	50.00	0.00	100.00	-100.00		
62	9646	Gingerbread House	\$80.00	70.00	0.00	120.00	-40.00		
63	9646	Halloween Extrav. Vendors	\$180.00	60.00	0.00	450.00	-270.00		
64	9646	Holiday Party Vendor	\$180.00	0.00	0.00	150.00	30.00		
65	9646	Mothers Day KickBall Shirts	\$160.00	0.00	0.00	0.00	160.00		
66	9646	Mothers Day KickBall	\$160.00	0.00	0.00	0.00	160.00		
67	9646	Paint in The Park	\$0.00	0.00	0.00	25.00	-25.00		
68	9646	Spring Extra. Vendors	\$180.00	0.00	0.00	0.00	180.00		
69	9646	Summer Extrav. Vendors	\$180.00	0.00	0.00	90.00	90.00		
70	9646	Summer Sweets	\$0.00	0.00	0.00	240.00	-240.00		
71	9646	TIK TOK Cooking	\$0.00	120.00	0.00	144.00	-144.00		
72	9646	Turkey Flag Football	\$532.00	0.00	0.00	0.00	532.00		
73	9646	Whiskin Up Winter Cookie Décor	\$0.00	120.00	(24.00)	144.00	-144.00		
74	9646	Whiskin Up Winter Charuterie	\$0.00	48.00	0.00	72.00	-72.00		
75	9646	Whiskin Up Winter Mini Pies	\$0.00	48.00	0.00	48.00	-48.00		
76	9646	Winter Wonderland Engineer Lego	\$0.00	0.00	(264.00)	0.00	0.00		
77		<b>TOTAL</b>	<b>\$3,322.00</b>	<b>668.00</b>	<b>(288.00)</b>	<b>3,766.50</b>	<b>-444.50</b>	<b>113%</b>	

	A	B	C	D	E	F	G	H
78	CODE	CLASSIFICATION	BUDGET	MONTH'S	REF/REIM	TO DATE	UNREALIZED	PERCENT
79	<b>CONTRACT CLASSES</b>							
80	9646	Adult Hip Hop	\$0.00	180.00	0.00	180.00	-180.00	
81	9646	Yth Jazz & Hip Hop	\$0.00	200.00	0.00	360.00	-360.00	
82	9646	Teen Jazz & Hip Hop	\$0.00	40.00	0.00	40.00	-40.00	
83		<b>TOTAL</b>	<b>\$0.00</b>	<b>420.00</b>	<b>0.00</b>	<b>580.00</b>	<b>-580.00</b>	<b>0%</b>
84								
85	<b>TEENS</b>							
86	9646	7/8 Grade VolleyBall League	\$1,776.00	0.00	0.00	245.00	1,531.00	
87	9646	Jr. Recreation Leader	\$440.00	0.00	0.00	0.00	440.00	
88	9646	Smash Bros Tournament	\$228.00	0.00	0.00	0.00	228.00	
89	9646	Teen Camp	\$6,336.00	0.00	0.00	8,380.00	-2,044.00	
90	9646	Teen Nerf Night	\$0.00	0.00	0.00	19.00	-19.00	
91	9646	Teen Workshop Self Esteem	\$0.00	40.00	0.00	40.00	-40.00	
92		<b>TOTAL</b>	<b>\$8,780.00</b>	<b>40.00</b>	<b>0.00</b>	<b>8,684.00</b>	<b>96.00</b>	<b>99%</b>
93								
94	<b>GYM/PARK RENTALS</b>							
95	9646	Birthday Parties	\$2,250.00	0.00	0.00	600.00	1,650.00	
96	9646	Gym Rental-Capehart/R.P.	\$20,625.00	2,555.00	0.00	15,013.75	5,611.25	
97	9646	Park Rentals	\$10,000.00	260.00	0.00	5,960.00	4,040.00	
98		<b>TOTAL</b>	<b>\$32,875.00</b>	<b>2,815.00</b>	<b>0.00</b>	<b>21,573.75</b>	<b>11,301.25</b>	<b>66%</b>
99								
100	<b>YOUTH SPORTS</b>							
101	9646	2nd-3rd Bball -Winter	\$2,960.00	296.00	0.00	444.00	2,516.00	
102	9646	4th-5th Bball -Winter	\$2,960.00	592.00	0.00	814.00	2,146.00	
103	9646	6th-7th Bball -Winter	\$2,960.00	148.00	0.00	296.00	2,664.00	
104	9646	Cheer	\$624.00	52.00	0.00	52.00	572.00	
105	9646	DodgeBall	\$1,100.00	0.00	0.00	0.00	1,100.00	
106	9646	Kickball	\$1,100.00	0.00	0.00	0.00	1,100.00	
107	9646	PW Basketball	\$1,040.00	230.00	30.00	416.00	624.00	
108	9646	PW Sports	\$1,728.00	0.00	0.00	650.00	1,078.00	
109	9646	Play-Well TEK LEGOR	\$1,120.00	0.00	0.00	0.00	1,120.00	
110	9646	Skills & Drills	\$1,728.00	0.00	0.00	36.00	1,692.00	
111	9646	Sports Camp	\$1,184.00	0.00	0.00	0.00	1,184.00	
112	9646	Workshop (Misc.)	\$2,880.00	0.00	0.00	0.00	2,880.00	
113		<b>TOTAL</b>	<b>\$21,384.00</b>	<b>1,318.00</b>	<b>30.00</b>	<b>2,708.00</b>	<b>18,676.00</b>	<b>13%</b>
114								
115	<b>ADULT SPORTS</b>							
116	9646	Art Class	\$400.00	0.00	0.00	0.00	400.00	
117	9646	Coed Kickball	\$760.00	0.00	0.00	0.00	760.00	
118	9646	Coed VolleyBall	\$3,040.00	0.00	0.00	1,520.00	1,520.00	
119	9646	Cornhole	\$100.00	0.00	0.00	20.00	80.00	
120	9646	Pickle Ball	\$0.00	10.00	0.00	10.00	-10.00	
121		<b>TOTAL</b>	<b>\$4,300.00</b>	<b>10.00</b>	<b>0.00</b>	<b>1,550.00</b>	<b>2,750.00</b>	<b>36%</b>
122								
123	<b>SENIORS</b>							
124	9646	Field Trips	\$630.00	0.00	0.00	210.00	420.00	
125	9646	Paint Class	\$600.00	0.00	0.00	0.00	600.00	
126		<b>TOTAL</b>	<b>\$1,230.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$210.00</b>	<b>1,020.00</b>	<b>17%</b>
127								
128	<b>TAXES</b>							
129	9101	Prop Tax - Secured	\$1,700,000.00	0.00	0.00	0.00	1,700,000.00	
130	9102	Prop Tax - Unsec	\$57,000.00	0.00	0.00	0.00	57,000.00	
131	9103	Supp Prop Tax	\$55,000.00	0.00	0.00	0.00	55,000.00	
132	9104	Prop Tax Sec Delinquent	\$10,000.00	13,864.44	0.00	13,864.44	-3,864.44	
133	9105	Prop Tax Supp Delinquent	\$3,700.00	4,604.25	0.00	4,604.25	-904.25	
134	9106	Prop tax Unitary	\$11,400.00	0.00	0.00	0.00	11,400.00	
135	9120	Prop Tax Secured Redemp	\$0.00	0.00	0.00	0.00	0.00	
136	9130	Prop Tax - Prior Unsec	\$800.00	0.00	0.00	0.00	800.00	
137	9140	Prop Tax - Pently	\$700.00	0.00	0.00	0.00	700.00	
138	9196	RDA Residual	\$7,100.00	0.00	0.00	259.17	6,840.83	
139	9199	Taxes Other	\$0.00	0.00	0.00	0.00	0.00	
140		<b>TOTAL</b>	<b>\$1,845,700.00</b>	<b>18,468.69</b>	<b>0.00</b>	<b>18,727.86</b>	<b>1,826,972.14</b>	<b>1%</b>
141								
142	<b>INTEREST INCOME</b>							
143	9410	Interest Income	\$18,100.00	0.00	0.00	0.00	18,100.00	
144		<b>TOTAL</b>	<b>\$18,100.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,100.00</b>	<b>0%</b>
145								
146	<b>USE OF MONEY/PROPERTY</b>							
147	9522	Homeowner Prop Tax	\$13,000.00	0.00	0.00	0.00	13,000.00	
148		<b>TOTAL</b>	<b>\$13,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,000.00</b>	<b>0%</b>
149								
150	<b>IN LIEU TAX</b>							
151	9529	In Lieu Tax	\$0.00	0.00	0.00	0.00	0.00	
152		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
153								
154								

	A	B	C	D	E	F	G	H
155	<b>MISC. Revenue</b>							
156	9530	Misc. Revenue	\$0.00	0.00	0.00	0.00	0.00	
157		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
158								
159	<b>CODE</b>	<b>CLASSIFICATION</b>	<b>BUDGET</b>	<b>MONTH'S</b>	<b>REF/REIM</b>	<b>TO DATE</b>	<b>UNREALIZED</b>	<b>PERCENT</b>
160	<b>AID TO LOCAL GOVERNMENT</b>							
161	9531	Aid to Local Government	\$0.00	0.00	0.00	0.00	0.00	
162		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
163								
164	<b>REDEVELOPMENT FUNDS</b>							
165	9533	Redevelopment Passthru	\$11,500.00	0.00	0.00	191.75	11,308.25	
166		<b>TOTAL</b>	<b>\$11,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>191.75</b>	<b>11,308.25</b>	<b>2%</b>
167								
168	<b>FISCAL RELIEF FOR SPECIAL DISTRICT</b>							
169	9595	Fiscal Relief for Special District	\$0.00	0.00	0.00	0.00	0.00	
170		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
171								
172	<b>STATE AID</b>							
173	9569	State Aid	\$0.00	0.00	0.00	0.00	0.00	
174		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
175								
176	<b>CODE</b>	<b>CLASSIFICATION</b>	<b>BUDGET</b>	<b>MONTH'S</b>	<b>REF/REIM</b>	<b>TO DATE</b>	<b>UNREALIZED</b>	<b>PERCENT</b>
177	9429	Building Rental	\$60,000	2,096.00	21.25	21,315.95	38,684.05	36%
178	9646	Rec Fees & Charges	\$295,431	9,733.50	-258.00	129,059.75	166,371.25	44%
179	9100	Taxes	\$1,845,700	18,468.69	0.00	18,727.86	1,826,972.14	1%
180	9410	Interest Income	\$18,100	0.00	0.00	0.00	18,100.00	0%
181	9522	Homeowner Prop Tax	\$13,000	0.00	0.00	0.00	13,000.00	0%
182	9529	In Lieu Tax	\$0	0.00	0.00	0.00	0.00	0%
183	9530	Misc. Revenue	\$0	0.00	0.00	0.00	0.00	0%
184	9531	Aid to Local Government	\$0	0.00	0.00	0.00	0.00	0%
185	9533	Redevelopment Funds	\$11,500	0.00	0.00	191.75	11,308.25	0%
186	9595	Fiscal Relief for Special Dist.	\$0	0.00	0.00	0.00	0.00	0%
187	9569	State Aid	\$0	0.00	0.00	0.00	0.00	0%
188	9690	Lease Property	\$132,130	5,401.46	0.00	68,734.76	63,395.24	52%
189	9790	Revenue Other	\$275,745	42,464.12	0.00	255,212.59	20,532.41	93%
190		<b>TOTAL</b>	<b>\$2,651,606</b>	<b>78,163.77</b>	<b>-236.75</b>	<b>493,242.66</b>	<b>2,158,363.34</b>	<b>19%</b>
191								
192		<b>GENERAL RESERVED FUND</b>	<b>\$0</b>					
193		<b>CARRY OVER</b>	<b>\$572,859</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
194								
195		<b>TOTAL BUDGET</b>	<b>\$3,224,465</b>	<b>78,163.77</b>	<b>-236.75</b>	<b>\$493,243</b>	<b>2,731,222.34</b>	<b>15%</b>
196								
197		Scholarship/Sponsorship		164.70				
198		ADA		0.00				
199		Field Deposit - Brock Park		0.00				
200		Field Deposit - Softball Complex		0.00				
201		Field Deposit - Capehart		0.00				
202		Bldg Deposit		1500.00	0.00			
203		Bldg Guards		620.00				
204				<b>2284.70</b>				
205								
206	2191	SMUD Reim - Something Extra		390.00				
207	2192	PG&E Reim - Something Extra		20.00				
208	2193	Republic Serv. Reim - Something		100.00				
209	2195	Sewage Reim - Something Extra		240.00				
210	2198	Water Reim - Something Extra		110.00				
211				<b>860.00</b>				
212								
213		<b>Total Revenue</b>		<b>81,308.47</b>				
214								
215								
216		<b>Program/Scholarship Donations</b>	<b>\$0.00</b>	164.70	(925.00)	13,402.16	-13,402.16	
217								
218		<b>District ADA Account</b>	<b>\$0.00</b>	0.00	0.00	0.00	0.00	
219		055000000	\$0.00	2,120.00	(4907.70)	20,916.01	-20,916.01	
220		<b>Contingency</b>	<b>\$150,000.00</b>	0.00	0.00	0.00	150,000.00	
221		<b>Park Dedication Acct 088L</b>	<b>\$0.00</b>	0.00	(4040.00)	800,484.44	-800,484.44	
222		<b>Park Fees 346l</b>	<b>\$0.00</b>	62,885.03	0.00	1,382,180.43	-1,382,180.43	
223		<b>District Reserve Acct</b>	<b>\$0.00</b>	0.00	0.00	1,519,672.00	-1,519,672.00	

	A	B	C	D	E	F	G
1	<b>NORTH HIGHLANDS RECREATION &amp; PARK DISTRICT</b>						
2	<b>EXPENDITURE REPORT - DECEMBER 2023</b>						
3							
4	<b>CODE</b>	<b>CLASSIFICATION</b>	<b>BUDGET</b>	<b>MONTHS</b>	<b>EXPENDED</b>	<b>BALANCE</b>	<b>% EXPEND</b>
5	<b>ADMINISTRATION</b>						
6	<b>SALARIES &amp; BENEFITS</b>						
7	1110	Administrator-Scott	143,469	17,182.07	44,731.39	98,737.61	31%
8	1110	Administrator - Larry	53,519	3,189.12	65,019.67	-11,500.67	121%
9	1110	Administrative Srv. Mngr.	83,748	9,647.86	41,874.06	41,873.94	50%
10	1122	Board of Directors	8,925	1,055.00	3,465.00	5,460.00	39%
11		Sub-Total	289,661	31,074.05	155,090.12	134,570.88	54%
12	1210	Retirement	24,354	0.00	11,588.63	12,765.37	48%
13	1220	OASDI	22,159	2,336.84	11,796.59	10,362.41	53%
14	1230	Insurance	33,755	1,525.15	9,150.90	24,604.10	27%
15	1240	Worker's Comp.	2,238	559.50	2,833.25	-595.25	127%
16	1250	Unemployment	735	0.00	0.00	735.00	0%
17		Sub-Total	83,241	4,421.49	35,369.37	47,871.63	42%
18		<b>TOTAL</b>	<b>372,902</b>	<b>35,495.54</b>	<b>190,459.49</b>	<b>182,443.51</b>	<b>51%</b>
19							
20	<b>SERVICES &amp; SUPPLIES</b>						
21	2005	Ad/Leg	1,600	0.00	469.38	1,130.62	29%
22	2022	Bks/Subs	150	0.00	150.74	-0.74	100%
23	2029	Bus Conf Exp	10,000	268.96	1,518.96	8,481.04	15%
24	2035	Educ/Trng	5,000	20.00	20.00	4,980.00	0%
25	2039	Empl Trans	2,000	0.00	0.00	2,000.00	0%
26	2051	Insurance	134,786	67,393.00	134,786.00	0.00	100%
27	2061	Memberships	13,000	0.00	11,992.00	1,008.00	92%
28	2076	Office Sups	8,500	4,037.80	8,306.16	193.84	98%
29	2081	Postage	2,750	0.00	2,060.61	689.39	75%
30	2085	Printing	700	0.00	574.02	125.98	82%
31	2197	Tele & Teleg	16,000	1,452.19	8,437.77	7,562.23	53%
32	2261	Office Equip Mtrc	9,000	2,244.21	4,787.14	4,212.86	53%
33	2275	Rents & Leases	9,484	609.47	5,900.44	3,583.56	62%
34	2332	Food Sups	1,200	66.95	1,126.24	73.76	94%
35	2444	Medical Supplies	500	0.00	99.67	400.33	20%
36	2505	Actg Svcs	32,850	0.00	14,450.00	18,400.00	44%
37	2531	Legal Svcs	10,000	240.00	4,273.11	5,726.89	43%
38	2591	Other Prof Svcs	32,603	2,472.99	25,824.98	6,778.02	79%
39	2813	Sales Tax Adjustment	0	0.00	0.00	0.00	0%
40	2819	Registration Service	0	0.00	0.00	0.00	0%
41	2880	PY Expenditure	0	0.00	0.00	0.00	0%
42	2898	Other Oper Exp	6,500	349.28	2,466.84	4,033.16	38%
43		<b>TOTAL</b>	<b>296,623</b>	<b>79,154.85</b>	<b>227,244.06</b>	<b>69,378.94</b>	<b>77%</b>
44							
45							
46	4202	Struct & Imp	353,624	5,454.50	147,762.34	205,861.66	42%
47	4303	Office Equipment	0	0.00	0.00	0	0%
48		<b>TOTAL</b>	<b>353,624</b>	<b>5,454.50</b>	<b>147,762.34</b>	<b>205,861.66</b>	<b>42%</b>
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	A	B	C	D	E	F	G
58	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
59	RECREATION						
60	SALARIES & BENEFITS						
61	1110	Superintendent- Rachel	86,400	9,953.86	32,687.40	53,712.60	38%
62	1110	Supervisor-Kayla	71,555	8,452.93	37,757.12	33,797.88	53%
63	1110	Rec. Coordinator - Chris	53,093	6,472.93	26,609.08	26,483.92	50%
64	1110	Rec Specialist - Luu	54,336	6,254.14	27,167.94	27,168.06	50%
65	1122	Part Time	218,875	18,904.29	89,972.26	128,902.74	41%
66	1122	Part Time Ases	0	0.00	0.00	0.00	0%
67		Sub-Total	484,259	50,038.15	214,193.80	270,065.20	44%
68	1210	Retirement	21,231	0.00	10,768.14	10,462.86	51%
69	1220	OASDI	37,046	3,823.41	16,317.04	20,728.96	44%
70	1230	Insurance	28,726	2,279.14	13,674.84	15,051.16	48%
71	1240	Worker's Comp	6,372	1,593.00	5,933.75	438.25	93%
72	1250	Unemployment	8,641	130.24	660.84	7,980.16	8%
73		Sub-Total	102,015	7,825.79	47,354.61	54,660.39	46%
74		TOTAL	586,275	57,863.94	261,548.41	324,726.59	45%
75							
76	SERVICES & SUPPLIES						
77	2005	Ads/Leg Notice	0	0.00	0.00	0.00	0%
78	2022	Books/Subs	0	0.00	0.00	0.00	0%
79	2029	Business/Conf Exp	8,000	0.00	0.00	8,000.00	0%
80	2035	Educ/Trng	2,500	252.00	472.00	2,028.00	19%
81	2039	Empl Trans	2,000	133.75	621.15	1,378.85	31%
82	2061	Memberships	700	150.00	440.00	260.00	63%
83	2065	Film Svcs	0	0.00	0.00	0.00	0%
84	2076	Office Svcs	2,500	51.19	467.57	2,032.43	19%
85	2081	Postage	25,000	1,560.70	12,951.10	12,048.90	52%
86	2085	Printing	4,000	0.00	1,289.11	2,710.89	32%
87	2197	Tele & Teleg	0	0.00	0.00	0.00	0%
88	2275	Rents & Leases	0	0.00	0.00	0.00	0%
89	2314	Clothing	3,000	0.00	930.12	2,069.88	31%
90	2332	Food	6,800	969.38	3,605.52	3,194.48	53%
91	2444	Med Svcs	1,000	48.90	233.85	766.15	23%
92	2591	Other Prof Svcs	5,000	1,757.87	3,393.89	1,606.11	68%
93	2851	Rec Svcs	20,000	1,385.00	11,280.37	8,719.63	56%
94	2852	Rec Svcs	18,000	2,364.35	7,356.60	10,643.40	41%
95	2871	Transportation	2,000	0.00	1,932.25	67.75	97%
96	2898	Other Oper Exp	0	0.00	0.00	0.00	0%
97			100,500	8,673.14	44,973.53	55,526.47	45%
98							
99	4202	Struct & Imp	18,000	0.00	0.00	18,000.00	0%
100			18,000	0.00	0.00	18,000.00	0%
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	A	B	C	D	E	F	G
115	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
116	MAINTENANCE						
117	SALARIES & BENEFITS						
118	1110	Superintendent-Scott/Kurtis	98,820	9,375.07	32,653.03	66,166.97	33%
119	1110	Supervisor - Sergio	78,216	9,009.55	39,108.05	39,107.95	50%
120	1110	Superviosr - Kurtis	72,485	0.00	24,568.00	47,917.00	34%
121	1110	Mtnc Worker II - Steve	56,065	6,268.28	25,100.87	30,964.13	45%
122	1110	Mtnc Wkr-Eric	51,396	4,152.37	13,739.56	37,656.44	27%
123	1110	Mtnc Wkr-Rodney	13,828	0.00	0.00	13,828.00	0%
124	1110	Mtnc Wkr-Barry	48,972	5,635.24	24,486.04	24,485.96	50%
125	1110	Mtnc Wkr-Simmons	51,396	5,284.57	24,908.55	26,487.45	48%
126	1122	PT Maintenance Wkr	0	0.00	0.00	0.00	0%
127	1122	Weekday & Weekend Bldg Monitor	31,824	8,287.25	33,786.25	-1,962.25	106%
128		<b>Sub-Total</b>	<b>503,003</b>	<b>\$ 48,012.33</b>	<b>218,350.35</b>	<b>284,652.65</b>	<b>43%</b>
129	1210	Retirement	37,694	0.00	15,293.05	22,400.95	41%
130	1220	OASDI	38,480	3,638.90	16,409.25	22,070.75	43%
131	1230	Insurance	123,717	7,199.94	43,456.14	80,260.86	35%
132	1240	Worker's Comp.	43,498	10,874.50	33,778.25	9,719.75	78%
133	1250	Unemployment	2,205	5.32	50.06	2,154.94	2%
134		<b>Sub-Total</b>	<b>245,594</b>	<b>21,718.66</b>	<b>108,986.75</b>	<b>136,607.25</b>	<b>44%</b>
135		<b>TOTAL</b>	<b>748,597</b>	<b>69,730.99</b>	<b>327,337.10</b>	<b>421,259.90</b>	<b>44%</b>
136	SERVICES & SUPPLIES						
137	2029	Bus & Conf. Exp.	2,500	0.00	742.26	1,757.74	0%
138	2035	Educ/Trng	500	0.00	0.00	500.00	0%
139	2039	Empl Trans	250	0.00	0.00	250.00	0%
140	2061	Memberships	450	0.00	0.00	450.00	0%
141	2076	Office Sups	1,000	0.00	739.54	260.46	74%
142	2104	Agri/Hort	2,000	0.00	86.11	1,913.89	4%
143	2111	Bldg Mtnc Svc	2,500	0.00	968.78	1,531.22	39%
144	2112	Bldg Mtnc Sups	7,500	540.49	2,800.94	4,699.06	37%
145	2122	Chem Sups	2,500	0.00	0.00	2,500.00	0%
146	2131	Elec Sys SVC	4,000	0.00	1,853.00	2,147.00	46%
147	2132	Elec Sys Sup	1,000	0.00	287.93	712.07	29%
148	2142	Land Imp Sup	20,000	0.00	12,536.44	7,463.56	63%
149	2151	Mech Sys Svc	0	0.00	0.00	0.00	0%
150	2162	Paint Sups	1,000	39.92	370.77	629.23	37%
151	2168	Plumbing Sups	8,000	448.50	1,046.50	6,953.50	13%
152	2191	Electricity	40,000	3,410.31	24,030.94	15,969.06	60%
153	2192	Natural Gas	5,000	810.13	1,248.96	3,751.04	25%
154	2193	Refuse	10,000	1,232.49	5,414.59	4,585.41	54%
155	2195	Sewage	5,000	1,064.10	3,078.63	1,921.37	62%
156	2197	Tele/Teleg	3,000	93.45	560.70	2,439.30	19%
157	2198	Water	100,000	3,152.38	80,150.94	19,849.06	80%
158	2205	Auto Mtnc Svc	12,000	2,180.02	7,258.46	4,741.54	60%
159	2206	Auto Mtnc Sup	0	0.00	0.00	0.00	0%
160	2211	Constr Equip Svc	4,500	0.00	7,055.35	-2,555.35	157%
161	2212	Constr Equip Sup	0	0.00	0.00	0.00	0%
162	2226	Expend Tools	4,000	0.00	2,585.93	1,414.07	65%
163	2236	Fuels & Lubes	16,000	0.00	1,735.00	14,265.00	11%
164	2275	Rents & Leases	17,000	349.70	5,388.14	11,611.86	32%
165	2281	Shop Equip Svc	1,200	0.00	367.48	832.52	31%
166	2282	Shop Equip Sup	0	0.00	0.00	0.00	0%
167	2292	Other Equip	10,000	2,579.76	3,798.29	6,201.71	38%
168	2314	Clothing	4,000	908.98	2,036.51	1,963.49	51%
169	2321	Cust Svc	0	0.00	0.00	0.00	0%
170							
171							

	A	B	C	D	E	F	G
172	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
173	2322	Cust Sup	14,000	973.21	10,108.51	3,891.49	72%
174	2444	Medical Sup	300	0.00	186.45	113.55	62%
175	2591	Other Prof Svc	85,000	3,029.42	40,292.49	44,707.51	47%
176	2898	Other Oper Exp	0	0.00	0.00	0.00	0%
177		<b>TOTAL</b>	<b>384,200</b>	<b>20,812.86</b>	<b>216,729.64</b>	<b>167,470.36</b>	<b>56%</b>
178							
179							
180	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
181	<u>FIXED ASSETS</u>						
182	4201	Building Improvement	40,000	15,000.00	22,900.00	17,100.00	57%
183	4202	Structures & Imp	40,000	10,026.65	10,026.65	29,973.35	25%
184	4303	Other Equip	45,000	0.00	0.00	45,000.00	0%
185			<b>125,000</b>	<b>25,026.65</b>	<b>32,926.65</b>	<b>92,073</b>	<b>26%</b>
186							
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229	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
230		<b>DISTRICT TOTALS</b>					
231	<b>SALARIES &amp; BENEFITS</b>						
232	1110	FULL TIME SALARIES	1,017,299	100,877.99	460,410.76	556,888.24	45%
233	1122	PART TIME SALARIES	259,624	28,246.54	127,223.51	132,400.49	49%
234	1210	RETIREMENT	83,279	0.00	37,649.82	45,629.18	45%
235	1220	OASDI	97,685	9,799.15	44,522.88	53,162.12	46%
236	1230	INSURANCE	186,198	11,004.23	66,281.88	119,916.12	36%
237	1240	WORKER'S COMP	52,108	13,027.00	42,545.25	9,562.75	82%
238	1250	UNEMPLOYMENT	11,581	135.56	710.90	10,870.10	6%
239	1000	<b>SALARIES/BENEFITS</b>	<b>1,707,774</b>	<b>163,090.47</b>	<b>779,345.00</b>	<b>928,429.00</b>	<b>46%</b>
240							
241	<b>SERVICES &amp; SUPPLIES</b>						
242	2005	AD/LEGAL NOTICE	1,600	0.00	469.38	1,130.62	29%
243	2022	BOOKS/SUBS	150	0.00	150.74	-0.74	100%
244	2029	BUS/CONF EXP	20,500	268.96	2,261.22	18,238.78	0%
245	2035	EDUC/TRNG	8,000	272.00	492.00	7,508.00	6%
246	2039	EMPLOY TRANS	4,250	133.75	621.15	3,628.85	0%
247	2051	INSURANCE	134,786	67,393.00	134,786.00	0.00	100%
248	2061	MEMBERSHIPS	14,150	150.00	12,432.00	1,718.00	88%
249	2065	FILM SVC	0	0.00	0.00	0.00	0%
250	2076	OFFICE SUPS	12,000	4,088.99	9,513.27	2,486.73	79%
251	2081	POSTAGE	27,750	1,560.70	15,011.71	12,738.29	54%
252	2085	PRINTING	4,700	0.00	1,863.13	2,836.87	40%
253	2104	AGRI/HORT	2,000	0.00	86.11	1,913.89	4%
254	2111	BLDG MTNC SVC	2,500	0.00	968.78	1,531.22	39%
255	2112	BLDG MTNC SUP	7,500	540.49	2,800.94	4,699.06	37%
256	2122	CHEM SUPS	2,500	0.00	0.00	2,500.00	0%
257	2131	ELEC MTNC SVC	4,000	0.00	1,853.00	2,147.00	46%
258	2132	ELEC MTNC SUP	1,000	0.00	287.93	712.07	29%
259	2142	LAND IMP SUP	20,000	0.00	12,536.44	7,463.56	63%
260	2151	MECH SYS MTNC	0	0.00	0.00	0.00	0%
261	2162	PAINTING SUPS	1,000	39.92	370.77	629.23	37%
262	2168	PLUMBING SUPS	8,000	448.50	1,046.50	6,953.50	13%
263	2191	ELECTRICITY	40,000	3,410.31	24,030.94	15,969.06	60%
264	2192	NATURAL GAS	5,000	810.13	1,248.96	3,751.04	25%
265	2193	REFUSE	10,000	1,232.49	5,414.59	4,585.41	54%
266	2195	SEWAGE	5,000	1,064.10	3,078.63	1,921.37	62%
267	2197	TELE/TELEG	19,000	1,545.64	8,998.47	10,001.53	47%
268	2198	WATER	100,000	3,152.38	80,150.94	19,849.06	80%
269	2205	AUTO MTNC SVC	12,000	2,180.02	7,258.46	4,741.54	60%
270	2206	AUTO MTNC SUP	0	0.00	0.00	0.00	0%
271	2211	CONSTR EQUIP SVC	4,500	0.00	7,055.35	-2,555.35	157%
272	2212	CONSTR EQUIP SUP	0	0.00	0.00	0.00	0%
273	2226	EXPEND TOOLS	4,000	0.00	2,585.93	1,414.07	65%
274	2236	FUELS / LUBES	16,000	0.00	1,735.00	14,265.00	11%
275	2261	OFF EQUIP MTNC	9,000	2,244.21	4,787.14	4,212.86	53%
276	2275	RENTS/LEASES	26,484	959.17	11,288.58	15,195.42	43%
277	2281	SHOP EQUIP SVCS	1,200	0.00	367.48	832.52	31%
278	2282	SHOP EQUIP SUPS	0	0.00	0.00	0.00	0%
279	2292	OTHER EQUIP SUPS	10,000	2,579.76	3,798.29	6,201.71	38%
280	2314	CLOTHING	7,000	908.98	2,966.63	4,033.37	42%
281	2321	CUST SVC	0	0.00	0.00	0.00	0%
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	A	B	C	D	E	F	G
286	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
287	2322	CUST SUP	14,000	973.21	10,108.51	3,891.49	72%
288	2332	FOOD SUPS	8,000	1,036.33	4,731.76	3,268.24	59%
289	2444	MED SUPS	1,800	48.90	519.97	1,280.03	29%
290	2505	ACCOUNT SVC	32,850	0.00	14,450.00	18,400.00	44%
291	2531	LEGAL SVC	10,000	240.00	4,273.11	5,726.89	43%
292	2591	OTHER PROF SVCS	122,603	7,260.28	69,511.36	53,091.64	57%
293	2813	SALES TAX ADJUST.	0	0.00	0.00	0.00	0%
294	2819	REGISTRATION SVC	0	0.00	0.00	0.00	0%
295	2851	RECREATION SVC	20,000	1,385.00	11,280.37	8,719.63	56%
296	2852	RECREATION SUP	18,000	2,364.35	7,356.60	10,643.40	41%
297	2871	TRANSPORTATION	2,000	0.00	1,932.25	67.75	97%
298	2880	PY EXPEND	0	0.00	0.00	0.00	0%
299	2898	OTHER OPER EXP	6,500	349.28	2,466.84	4,033.16	38%
300	2000	SERVICES/SUPPLIES	781,323	108,640.85	488,947.23	292,375.77	63%
301							
302	FIXED ASSETS						
303	4201	Building IIM	40,000	0.00	22,900.00	17,100.00	0%
304	4202	STRUCT & IMP	411,624	10,026.65	157,788.99	253,835.01	0%
305	4303	EQUIPMENT	45,000	5,454.50	0.00	45,000.00	0%
306	4000	FIXED ASSETS	496,624	15,481.15	180,688.99	315,935	0%
307							
308							
309	1000	SALARIES & BENE	1,707,774	163,090.47	779,345.00	928,429.00	46%
310							
311	2000	SERVICES & SUPP	781,323	108,640.85	488,947.23	292,375.77	63%
312							
313	4000	FIXED ASSETS	496,624	15,481.15	180,688.99	315,935	0%
314							
315		CONTINGENCY	150,000	0.00	0.00	150,000.00	0%
316							
317		RESERVE	88,744	0.00	0.00	0.00	0%
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319							
320		TOTAL	3,224,465	287,212.47	1,448,981.22	1,686,740	45%
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**NORTH HIGHLANDS RECREATION & PARK DISTRICT**  
**CFD BILLING REPORT JANUARY 2024**  
**(Bills paid in December 2023)**

<u>CODE</u>	<u>CLASSIF.</u>	<u>VENDOR</u>	<u>EXPLANATION</u>	<u>AMOUNT</u>
<b><u>BENEFITS</u></b>				
1210	Retirement	VOYA		\$ -
1230	Insurance	CALIFORNIA CHOICE	Jan-24	\$ 933.12
1230	" " "	COPOWER	Jan-24	\$ 85.50
1240	" " "	CAPRI	3rd Quarter	\$ 1,310.25
	<b>Total</b>			<b>2,328.87</b>
<b><u>SERVICES &amp; SUPPLIES</u></b>				
2005	ADV/Legal Notice			
2191	Electric	SMUD	6696230 7955 Bing Drive PED	\$ 36.37
2191	" " "	SMUD	6696231 7931 Scotland Dr PED	\$ 36.37
2193	Refuse	Republic Service	3929 Karl, 7916 Aztec Way, 6040 Watt	
2198	Water	CA/American	Cherry Blossom Park 7930 Little Plum IRRG	\$ 112.24
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive	\$ 63.75
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive IRRG	\$ 104.27
2198	" " "	CA/American	Cherry Blossom Park 7866 Bing Drive IRRG	\$ 105.78
2198	" " "	CA/American	Cherry Blossome Park 2794 Napoleon IRRG	\$ 104.66
2205	Auto Maint. Serv	NH Tire Pros	Service	
2236	Fuel & Lube	C.J.U.S.D	Fuel July - Sep	\$ -
	<b>TOTAL</b>			<b>\$ 563.44</b>
<b><u>FIXED ASSETS</u></b>				
4201	Building Improvement			\$ -
4202	Structures			\$ -
4303	Equipment			\$ -
	<b>TOTAL</b>			<b>\$ -</b>
<b>Total District Salaries</b>		(DECEMBER 3 PAY DAY)		\$ 7,084.93
<b>Total District EDD</b>		(DECEMBER 3 PAY DAY)		\$ -
<b>Total District OASDI</b>		(DECEMBER 3 PAY DAY)		\$ 542.00
				<b>\$ 7,626.93</b>
<b>DISTRICT TOTALS</b>				<b>\$10,519.24</b>

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BOARD MEMBER

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BOARD MEMBER

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BOARD MEMBER

	A	B	C	D	E	F	G	H
1		<b>NORTH HIGHLANDS RECREATION &amp; PARK DISTRICT - CHERRY BLOSSOM PARK</b>						
2		<b>REVENUE REPORT - DECEMBER 2023</b>						
3								
4	<b>CODE</b>	<b>CLASSIFICATION</b>	<b>BUDGET</b>	<b>MONTH'S</b>	<b>REF/REIM</b>	<b>TO DATE</b>	<b>UNREALIZED</b>	<b>PERCENT</b>
5	<b>TAXES</b>							
6	9101	Prop Tax - Secured	\$0.00	0.00	0.00	0.00	0.00	
7	9102	Prop Tax - Unsec	\$0.00	0.00	0.00	0.00	0.00	
8	9103	Supp Prop Tax	\$0.00	0.00	0.00	0.00	0.00	
9	9104	Prop Tax Sec Delinquent	\$0.00	0.00	0.00	0.00	0.00	
10	9105	Prop Tax Supp Delinquent	\$0.00	0.00	0.00	0.00	0.00	
11	9106	Prop tax Unitary	\$0.00	0.00	0.00	0.00	0.00	
12	9120	Prop Tax Secured Redemp	\$0.00	0.00	0.00	0.00	0.00	
13	9130	Prop Tax - Prior Unsec	\$0.00	0.00	0.00	0.00	0.00	
14	9140	Prop Tax - Pently	\$0.00	0.00	0.00	0.00	0.00	
15	9196	RDA Residual	\$0.00	0.00	0.00	0.00	0.00	
16		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
17								
18	<b>INTEREST INCOME</b>							
19	9410	Interest Income	\$300.00	0.00	0.00	0.00	300.00	
20		<b>TOTAL</b>	<b>\$300.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>300.00</b>	<b>0%</b>
21								
22	<b>USE OF MONEY/PROPERTY</b>							
23	9522	Homeowner Prop Tax	\$0.00	0.00	0.00	0.00	0.00	
24		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
25								
26	<b>IN LIEU TAX</b>							
27	9529	In Lieu Tax	\$0.00	0.00	0.00	0.00	0.00	
28		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
29								
30	<b>MISC. Revenue</b>							
31	9530	Misc. Revenue	\$0.00	0.00	0.00	0.00	0.00	
32		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
33								
34	<b>AID TO LOCAL GOVERNMENT</b>							
35	9531	Aid to Local Government	\$0.00	0.00		0.00	0.00	
36		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
37								
38	<b>REDEVELOPMENT FUNDS</b>							
39	9533	Redevelopment funds	\$0.00	0.00	0.00	0.00	0.00	
40		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
41								
42	<b>STATE AID</b>							
43	9569	State Aid	\$0.00	0.00	0.00	0.00	0.00	
44		<b>TOTAL</b>	<b>\$0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
45								
46	<b>SPECIAL ASSESSMENT</b>							
47	9603	Special Assessment	\$132,085.00	0.00	0.00	0.00	132,085.00	
48		<b>TOTAL</b>	<b>\$132,085.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>132,085.00</b>	<b>0%</b>
49								
50	<b>CODE</b>	<b>CLASSIFICATION</b>	<b>BUDGET</b>	<b>MONTH'S</b>	<b>REF/REIM</b>	<b>TO DATE</b>	<b>UNREALIZED</b>	<b>PERCENT</b>
51								
52	9100	Taxes	\$0	0.00	0.00	0.00	0.00	0%
53	9410	Interest Income	\$300	0.00	0.00	0.00	300.00	0%
54	9522	Homeowner Prop Tax	\$0	0.00	0.00	0.00	0.00	0%
55	9529	In Lieu Tax	\$0	0.00	0.00	0.00	0.00	0%
56	9530	Misc. Revenue	\$0	0.00	0.00	0.00	0.00	0%
57	9531	Aid to Local Government	\$0	0.00	0.00	0.00	0.00	0%
58	9533	Redevelopmnet Funds	\$0	0.00	0.00	0.00	0.00	0%
59	9569	State Aid	\$0	0.00	0.00	0.00	0.00	0%
60	9603	Special Assessment	\$132,085	0.00	0.00	0.00	132,085.00	0%
61								
62		<b>TOTAL</b>	<b>\$132,385</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>132,385.00</b>	<b>0%</b>
63								
64		<b>GENERAL RESERVED FUND</b>	<b>\$0</b>					
65		<b>CARRY OVER</b>	<b>\$52,643</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>52,643.00</b>	<b>0%</b>
66								
67		<b>TOTAL BUDGET</b>	<b>\$185,028</b>	<b>0.00</b>	<b>0.00</b>	<b>\$0</b>	<b>185,028.00</b>	<b>0%</b>
68								
69								
70		<b>Total Revenue</b>		<b>0.00</b>				
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	A	B	C	D	E	F	G
1		<b>NORTH HIGHLANDS RECREATION &amp; PARK DISTRICT - CHERRY BLOSSOM PARK</b>					
2		<b>EXPENDITURE REPORT DECEMBER 2023</b>					
3							
4	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
5	ADMINISTRATION						
6	SERVICES & SUPPLIES						
7	2005	Adv/Legal Notice	200	0.00	200.00	0.00	100%
8	2505	Actg Svcs	1,500	0.00	1,500.00	0.00	100%
9	2591	Other Prof Svcs	9,902	0.00	6,158.04	3,743.96	62%
10		<b>TOTAL</b>	<b>11,602</b>	<b>0.00</b>	<b>7,858.04</b>	<b>3,743.96</b>	<b>68%</b>
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58	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
59	<b>MAINTENANCE</b>						
60	<b>SALARIES &amp; BENEFITS</b>						
61	1110	Mtnc Wkr-	37,568	5,914.93	25,698.03	11,869.97	68%
62	1122	PT Wkr-Seasonal	12,000	1,170.00	6,510.00	5,490.00	54%
63		<b>Sub-Total</b>	<b>49,568</b>	<b>\$ 7,084.93</b>	<b>32,208.03</b>	<b>17,359.97</b>	<b>65%</b>
64	1210	Retirement	3,005	0.00	2,055.84	949.16	68%
65	1220	OASDI	3,792	542.00	2,463.91	1,328.09	65%
66	1230	Insurance	9,623	1,018.62	6,111.72	3,511.28	64%
67	1240	Worker's Comp.	5,242	1,310.25	5,085.50	156.50	97%
68	1250	Unemployment	490	0.00	44.94	445.06	9%
69		<b>Sub-Total</b>	<b>22,153</b>	<b>2,870.87</b>	<b>15,761.91</b>	<b>6,391.09</b>	<b>71%</b>
70		<b>TOTAL</b>	<b>71,720</b>	<b>9,955.80</b>	<b>47,969.94</b>	<b>23,750.06</b>	<b>67%</b>
71	<b>SERVICES &amp; SUPPLIES</b>						
72	2104	Agri/Hort	2,000	0.00	0.00	2,000.00	0%
73	2111	Bldg Mtnc. Svcs	200	0.00	0.00	200.00	0%
74	2122	Chemical Supplies	150	0.00	0.00	150.00	0%
75	2142	Land Imp Supplies	1,600	0.00	0.00	1,600.00	0%
76	2191	Electricity	900	72.74	437.26	462.74	49%
77	2193	Refuse	1,200	0.00	0.00	1,200.00	0%
78	2198	Water	30,000	490.70	17,054.01	12,945.99	57%
79	2205	Auto Mtnc Svc	750	0.00	250.00	500.00	33%
80	2211	Constr Equip. Svc	150	0.00	0.00	150.00	0%
81	2226	Expend Tools	300	0.00	0.00	300.00	0%
82	2236	Fuels & Lubes	2,000	0.00	1,000.00	1,000.00	50%
83	2275	Rents & Leases	1,000	0.00	0.00	1,000.00	0%
84	2281	Shop Equip Serv.	100	0.00	0.00	100.00	0%
85	2292	Other Equip Sups	300	0.00	0.00	300.00	0%
86	2314	Clothing	300	0.00	0.00	300.00	0%
87	2444	Medical Supplies	100	0.00	0.00	100.00	0%
88	2591	Other Prof Svc	1,000	0.00	0.00	1,000.00	0%
89		<b>TOTAL</b>	<b>42,050</b>	<b>563.44</b>	<b>18,741.27</b>	<b>23,308.73</b>	<b>45%</b>
90							
91							
92	<u>CODE</u>	<u>CLASSIFICATION</u>	<u>BUDGET</u>	<u>MONTHS</u>	<u>EXPENDED</u>	<u>BALANCE</u>	<u>% EXPEND</u>
93	<b>FIXED ASSETS</b>						
94	4201	Building Improvement	0	0.00	0.00	0.00	0%
95	4202	Structures & Imp	9,000	0.00	0.00	9,000.00	0%
96	4303	Other Equip	0	0.00	0.00	0.00	0%
97			<b>9,000</b>	<b>0.00</b>	<b>0.00</b>	<b>9,000.00</b>	<b>0%</b>
98							
99							
100							
101							
102							
103							
104							
105							
106							
107							
108							
109							
110							
111							
112							

	A	B	C	D	E	F	G
113	CODE	CLASSIFICATION	BUDGET	MONTHS	EXPENDED	BALANCE	% EXPEND
114		<b>DISTRICT TOTALS</b>					
115		<b>SALARIES &amp; BENEFITS</b>					
116	1110	FULL TIME SALARIES	37,568	5,914.93	25,698.03	11,869.97	68%
117	1122	PART TIME SALARIES	12,000	1,170.00	6,510.00	5,490.00	54%
118	1210	RETIREMENT	3,005	0.00	2,055.84	949.16	68%
119	1220	OASDI	3,792	542.00	2,463.91	1,328.09	65%
120	1230	INSURANCE	9,623	1,018.62	6,111.72	3,511.28	64%
121	1240	WORKER'S COMP	5,242	1,310.25	5,085.50	156.50	97%
122	1250	UNEMPLOYMENT	490	0.00	44.94	445.06	9%
123	1000	<b>SALARIES/BENEFITS</b>	<b>71,720</b>	<b>9,955.80</b>	<b>47,969.94</b>	<b>23,750.06</b>	<b>67%</b>
124							
125		<b>SERVICES &amp; SUPPLIES</b>					
126	2005	Adv/Legal Notice	200	0.00	200.00	0.00	100%
127	2104	AGRI/HORT	2,000	0.00	0.00	2,000.00	0%
128	2111	Bldg Mtnc. Svcs	200	0.00	0.00	200.00	0%
129	2122	Chemical Supplies	150	0.00	0.00	150.00	0%
130	2142	Land Imp Supplies	1,600	0.00	0.00	1,600.00	0%
131	2191	ELECTRICITY	900	72.74	437.26	462.74	49%
132	2193	REFUSE	1,200	0.00	0.00	1,200.00	0%
133	2198	WATER	30,000	490.70	17,054.01	12,945.99	57%
134	2205	Auto Mtnc Svc	750	0.00	250.00	500.00	33%
135	2211	Constr Equip. Svc	150	0.00	0.00	150.00	0%
136	2226	Expend Tools	300	0.00	0.00	300.00	0%
137	2236	FUELS / LUBES	2,000	0.00	1,000.00	1,000.00	50%
138	2275	Rents & Leases	1,000	0.00	0.00	1,000.00	0%
139	2281	Shop Equip Serv.	100	0.00	0.00	100.00	0%
140	2292	Other Equip Sups	300	0.00	0.00	300.00	0%
141	2314	Clothing	300	0.00	0.00	300.00	0%
142	2444	Medical Supplies	100	0.00	0.00	100.00	0%
143	2505	Accounting	1,500	0.00	1,500.00	0.00	100%
144	2591	OTHER PROF SVCS	10,902	0.00	6,158.04	4,743.96	56%
145	2000	<b>SERVICES/SUPPLIES</b>	<b>53,652</b>	<b>563.44</b>	<b>26,599.31</b>	<b>27,052.69</b>	<b>50%</b>
146							
147		<b>FIXED ASSETS</b>					
148	4201	Building IIM	0	0.00	0.00	0.00	0%
149	4202	STRUCT & IMP	9,000	0.00	0.00	9,000.00	0%
150	4303	EQUIPMENT	0	0.00	0.00	0.00	0%
151	4000	<b>FIXED ASSETS</b>	<b>9,000</b>	<b>0.00</b>	<b>0.00</b>	<b>9,000.00</b>	<b>0%</b>
152							
153							
154	1000	<b>SALARIES &amp; BENE</b>	<b>71,720</b>	<b>9,955.80</b>	<b>47,969.94</b>	<b>23,750.06</b>	<b>67%</b>
155							
156	2000	<b>SERVICES &amp; SUPP</b>	<b>53,652</b>	<b>563.44</b>	<b>26,599.31</b>	<b>27,052.69</b>	<b>50%</b>
157							
158	4000	<b>FIXED ASSETS</b>	<b>9,000</b>	<b>0.00</b>	<b>0.00</b>	<b>9,000.00</b>	<b>0%</b>
159							
160		<b>CONTINGENCY</b>	<b>20,000</b>	<b>0.00</b>	<b>0.00</b>	<b>20,000.00</b>	<b>0.00</b>
161			0				
162		<b>RESERVE</b>	<b>30,656</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
163							
164							
165		<b>TOTAL</b>	<b>185,028</b>	<b>10,519.24</b>	<b>74,569.25</b>	<b>79,803</b>	<b>40%</b>
166							
167							
168							
169							

NORTH HIGHLANDS RECREATION AND PARK DISTRICT

BOARD AGENDA

TO: Crystal Harding, Chairperson  
Board of Directors

FROM: Scott Graham, Administrator

DATE: January 11, 2024

SUBJECT: District Audit Year-Ended June 30, 2023

BACKGROUND

Attached is the District's Draft Audit Report for Year-Ended June 30, 2023. The Audit was prepared by the District's audit firm of Clifton, Larson and Allen, LLP (CLA). The draft audit has been reviewed by the Budget, Finance and Audit Committee comprised of Crystal Harding, Committee Chairperson and Veya Cummings, Committee Member, and staff.

DISCUSSION

The Budget, Finance and Audit Committee, along with the Administrator and Administrative Services Manager, met on December 27, 2023, to review the draft audit report. Richard Hegnar of CLA attended the meeting as well.

CLA has audited the accompanying financial statements of the governmental activities and each major fund of the North Highlands Recreation and Park District for the year ending June 30, 2023. Included are the related notes to the financial statements, which collectively comprise the NHRPD's basic financial statements as listed in the audit report's table of contents.

In the auditors opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the NHRPD as of June 30, 2023, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. According to CLA, the District's audit is a "clean audit" with no Findings.

What is an Audit Finding? An audit Finding consists of audit results and conclusions based on appropriate analysis and evaluation. Findings usually result in recommendations that will assist an area to better achieve its business objectives. There are five elements of a Finding:

- Condition: What is the problem or issue? What is happening?
- Cause: Why did the condition happen?
- Criteria: How do we, as auditors, know this is a problem?
- Effect: Why does this condition matter? What is the impact?
- Recommendation: How do we solve the condition? How do we address the cause?

Included on page 4 of the audit is the Management's Discussion and Analysis. The MD&A includes a statement of district assets and liabilities, developer deposits and credits, capital assets and information regarding long term debt.

On page 7, is a continuation of the MD&A. The District Administrator has included the section on Budgetary Highlights, Capital Assets, Economic Factors and Next Year's Budget Analysis and District Goals.

RECOMMENDATION

Staff recommends that the Board of Directors approve the Audit for Year-Ending 2023 as the FINAL audit.

ATTACHMENT

District Audit: Financial Statements and Supplementary Information (Year Ended June 30, 2023)



Board of Directors  
North Highlands Recreation and Park District  
North Highlands, California

We have audited the financial statements of the governmental activities and each major fund of North Highlands Recreation and Park District as of and for the year ended June 30, 2023, and have issued our report thereon dated December 11, 2023. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit in our statement of work dated July 27, 2023. Professional standards also require that we communicate to you the following information related to our audit.

### **Significant audit findings or issues**

#### ***Qualitative aspects of accounting practices***

##### *Accounting policies*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by North Highlands Recreation and Park District are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during 2023.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

##### *Accounting estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no accounting estimates affecting the financial statements which were particularly sensitive or required substantial judgments by management.

##### *Financial statement disclosures*

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

#### ***Significant unusual transactions***

We identified no significant unusual transactions.

***Difficulties encountered in performing the audit***

We encountered no significant difficulties in dealing with management in performing and completing our audit.

***Uncorrected misstatements***

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

***Corrected misstatements***

The following material and immaterial misstatements detected as a result of audit procedures were corrected by management:

- There were two expenditures to O'Dell engineering totaling \$32,706 that were incurred during fiscal year the year ended June 30, 2023 and paid subsequent to year end that were incorrectly recorded in fiscal year 2024. A correction was made to record the payable and expenditures for the year end June 30, 2023.
- A receipt of grant funding for the Sierra Creek Park project in the amount of \$80,623 was received after year end relating to reimbursable expenses that occurred in the current year and no receivable or revenue was recorded. A correction was made to record the receivable and revenue for the year end June 30, 2023.

***Disagreements with management***

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

***Management representations***

We have requested certain representations from management that are included in the management representation letter dated December 11, 2023.

***Management consultations with other independent accountants***

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

***Significant issues discussed with management prior to engagement***

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

**Required supplementary information**

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

This communication is intended solely for the information and use of the Board of Directors and management of North Highlands Recreation and Park District and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

**CliftonLarsonAllen LLP**

Roseville, California  
December 11, 2023

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**YEAR ENDED JUNE 30, 2023**



CPAs | CONSULTANTS | WEALTH ADVISORS

[CLAconnect.com](http://CLAconnect.com)

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
TABLE OF CONTENTS  
YEAR ENDED JUNE 30, 2023**

<b>INDEPENDENT AUDITORS' REPORT</b>	<b>1</b>
<b>MANAGEMENT'S DISCUSSION AND ANALYSIS</b>	<b>4</b>
<b>BASIC FINANCIAL STATEMENTS</b>	
<b>GOVERNMENT-WIDE FINANCIAL STATEMENTS</b>	
<b>STATEMENT OF NET POSITION</b>	<b>9</b>
<b>STATEMENT OF ACTIVITIES</b>	<b>10</b>
<b>FUND FINANCIAL STATEMENTS</b>	
<b>GOVERNMENTAL FUND</b>	
<b>BALANCE SHEET</b>	<b>11</b>
<b>RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO THE             STATEMENT OF NET POSITION</b>	<b>12</b>
<b>STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND             BALANCE</b>	<b>13</b>
<b>RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF             REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE             STATEMENT OF ACTIVITIES</b>	<b>14</b>
<b>NOTES TO BASIC FINANCIAL STATEMENTS</b>	<b>15</b>
<b>REQUIRED SUPPLEMENTARY INFORMATION</b>	
<b>BUDGETARY COMPARISON SCHEDULE – GENERAL FUND</b>	<b>26</b>
<b>BUDGETARY COMPARISON SCHEDULE – COMMUNITY FACILITIES DISTRICT</b>	<b>27</b>
<b>NOTES TO REQUIRED SUPPLEMENTARY INFORMATION</b>	<b>28</b>
<b>INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS</b>	<b>29</b>
<b>SCHEDULE OF FINDINGS AND RESPONSES</b>	<b>31</b>





## INDEPENDENT AUDITORS' REPORT

Board of Directors  
North Highlands Recreation and Park District  
North Highlands, California

### **Report on the Audit of the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the governmental activities and each major fund of North Highlands Recreation and Park District (District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the North Highlands Recreation and Park District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the North Highlands Recreation and Park District as of June 30, 2023, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the North Highlands Recreation and Park District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the North Highlands Recreation and Park District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of North Highlands Recreation and Park District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about North Highlands Recreation and Park District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the budgetary comparison schedules as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2023, on our consideration of the North Highlands Recreation and Park District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the North Highlands Recreation and Park District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering North Highlands Recreation and Park District's internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Roseville, California  
December 11, 2023

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2023**

This section of the North Highlands Recreation and Park District's (District) annual financial report presents an analysis of the District's financial performance during the fiscal year ended June 30, 2023. This information is presented in conjunction with the audited basic financial statements, which follows this section.

**FINANCIAL HIGHLIGHTS FOR FISCAL YEAR 2023**

- The assets of the District exceeded liabilities and deferred inflows of resources at the close of the 2022-2023 fiscal year by \$10,477,267 (net position). Of this amount \$2,218,328 is restricted for developer deposits, \$1,245,566 (unrestricted net position) may be used to meet ongoing obligations to citizens and creditors, and \$7,013,373 is invested in capital assets (net).
- As of June 30, 2023, the district's governmental funds reported combined fund balances of \$3,531,059 of which \$1,312,731 is available to meet the District's current and future needs (unassigned fund balance).
- At the end of the fiscal year, unassigned fund balance for the general fund was \$1,312,731 or 44.8% of total general fund expenditures.
- The District had no long-term debt outstanding as of June 30, 2023.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements are comprised of three components, government-wide financial statements, fund financial statements, and notes to the basic financial statements. This report also includes additional required supplementary information in addition to the basic financial statements.

**REQUIRED FINANCIAL STATEMENTS**

**Government-Wide Financial Statements** are designed to provide readers with a broad overview of District finances, in a manner similar to a private-sector business.

The *Statement of Net Position* include information on the District's assets and liabilities and provide information about the nature and amounts of investments in resources (assets) and the obligations to District creditors (liabilities). Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The *Statement of Activities* presents information showing how net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of these government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the District are recreation and park activities. There are no business-type activities.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2023**

**REQUIRED FINANCIAL STATEMENTS (CONTINUED)**

**Fund Financial Statements** are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and to demonstrate finance-related legal compliance. All of the funds of the District can be reported into one category: *governmental funds*.

**Governmental funds** are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However unlike the government-wide financial statements, governmental funds financial statements focus on near-term inflows and outflows of spendable resources, as well as of balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the District's near-term requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate comparison between governmental funds and governmental activities.

**Notes to the Basic Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found immediately following the basic financial statements.

**Other Information**

In addition to the basic financial statements and accompanying notes, this report presents certain required supplementary information concerning the District's budgetary comparative information for the general fund and the community facilities district fund.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2023**

**REQUIRED FINANCIAL STATEMENTS (CONTINUED)**

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

**Condensed Statements of Net Position  
June 30, 2023 and 2022**

	2023	2022
<b>Assets</b>		
Current and Other Assets	\$ 4,498,949	\$ 3,852,947
Capital Assets	7,013,373	6,539,174
Total Assets	11,512,322	10,392,121
 <b>Liabilities</b>		
Current/Noncurrent Liabilities	957,594	872,046
 <b>Deferred Inflows of Resources</b>		
Deferred Inflows of Resources	77,461	197,643
 <b>Net Position</b>		
Investment in Capital Assets	7,013,373	6,539,174
Restricted Net Position	2,218,328	1,429,391
Unrestricted Net Position	1,245,566	1,353,867
Total Net Position	\$ 10,477,267	\$ 9,322,432

Changes in the District's net position can be determined by reviewing the following condensed Statement of Activities for the year.

**Condensed Statements of Activities  
Years Ended June 30, 2023 and 2022**

	2023	2022
<b>Program Revenues:</b>		
Recreation Services	\$ 1,278,094	\$ 133,401
Operating Grants and Contributions	147,462	122,991
 <b>General Revenue:</b>		
Property Taxes	1,964,220	1,796,655
Investment Income	111,505	34,971
Lease Revenue	120,182	120,182
Miscellaneous	112,868	47,308
Total Revenue	3,734,331	2,255,508
 <b>Expenses:</b>		
Recreation and Park Activities	2,579,496	2,333,874
 Changes in Net Position	1,154,835	(78,366)
Net Position - Beginning of Year	9,322,432	9,400,798
Net Position - End of Year	\$ 10,477,267	\$ 9,322,432

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2023**

**BUDGETARY HIGHLIGHTS**

Total revenues for the General Fund were budgeted at \$2,869,604. The actual revenues for the 2022-2023 fiscal year were \$2,722,314 or \$147,290 less than the final budget. Revenues from miscellaneous sources were budgeted at \$706,500 but had an actual amount of \$112,868. This was due to the expected revenue being recorded in the Developer In-Lieu Fees fund.

Total expenditures for the General Fund were budgeted at \$3,706,342. The actual amount expended was \$2,928,186 or \$778,156 less than the final budget. This is primarily due to lower administration and maintenance costs than expected.

**CAPITAL ASSETS**

As of June 30, 2023, the District's net investment in capital assets totaled \$7,013,373 net of accumulated depreciation. The net investment in capital assets includes land, buildings and improvements, site improvements, and equipment. The capital assets are presented in the government-wide statement of net position.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

The district has resumed normal operations after the lifting of Covid-19 restrictions in 2022. While some programs have not restarted (aquatics) due to access issues to local facilities, many new programs and events are being offered.

The district was allocated \$2.85 million from Proposition 68 to design and construct Sierra Creek Park. Sierra Creek Park is a 7.2-acre undeveloped parcel located off of Watt Avenue and Davidson Drive, Antelope, California. Design work has commenced, the bid process should begin in early 2024 with construction to begin late spring/early summer, 2024.

The Lakes at Antelope residential development project broke ground in late spring 2022. Lots are being sold and homes are now being constructed. The district anticipates receiving approximately \$2.5 million in developer impact fees from the project.

The district was allocated approximately \$206,000 in Proposition 68 Per Capita Grant Funds. These funds were earmarked for improvements at the Capehart Gymnasium. The project included new basketball flooring, bleachers, backboards and other improvements. The majority of the project was completed in November 2022, with one additional improvement to take place by the end of 2023.

Through the district's General Fund, the Board of Directors approved funding for a new Park and Recreation Facilities Master Plan. The master plan is in the review phase and will be completed by December 2023.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2023**

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET (CONTINUED)**

District Goals for FY 2023-2024

The district will focus on the design and construction of Sierra Creek Park; adopting and implementing the district's Park and Recreation Facilities Master Plan; adding targeted enhancements to the Capehart Gymnasium; implementation of the ADA Transition Plan, and expanding programming for seniors and teens. The district replaced their long-serving Administrator in 2023 and will be adding a new Parks and Facilities Superintendent in early 2024.

**ADDITIONAL FINANCIAL INFORMATION**

This financial report is designed to provide the District's customers, investors and other interested parties with an overview of the District's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact the North Highlands Recreation and Park District Administrator at 6040 Watt Avenue, North Highlands, California 95660



**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
STATEMENT OF NET POSITION  
JUNE 30, 2023**

	Governmental Activities
<b>ASSETS</b>	
Current Assets:	
Cash and Investments	\$ 2,076,308
Accounts Receivable	80,623
Lease Receivable - Current	69,708
Interest Receivable	72,589
Restricted Cash and Investments	2,188,928
Total Current Assets	4,488,156
Noncurrent Assets:	
Lease Receivable - Noncurrent	10,793
Capital Assets:	
Land	3,623,569
Construction in Process	770,548
Structures and Improvements	9,270,433
Equipment	807,763
Total	14,472,313
Less: Accumulated Depreciation	7,458,940
Total Capital Assets	7,013,373
Total Assets	11,512,322
<b>LIABILITIES</b>	
Current Liabilities:	
Accounts Payable	104,761
Accrued Payroll	637
Deposits	43,017
Compensated Absences, Current	33,583
Total Current Liabilities	181,998
Noncurrent Liabilities:	
Unearned Revenue	742,014
Compensated Absences, Noncurrent	33,582
Total Noncurrent Liabilities	775,596
Total Liabilities	957,594
<b>DEFERRED INFLOWS OF REVENUES</b>	
Deferred Inflows Lease	77,461
<b>NET POSITION</b>	
Investment in Capital Assets	7,013,373
Restricted for Developer Deposits	2,218,328
Unrestricted	1,245,566
Total Net Position	\$ 10,477,267

See accompanying Notes to Basic Financial Statements.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2023**

	Program Revenues			
Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total
<b>GOVERNMENTAL ACTIVITIES</b>				
Recreational Services	<u>\$ 2,579,496</u>	<u>\$ 1,278,094</u>	<u>\$ 147,462</u>	<u>\$ -</u>
General Revenues:				
Property Taxes				1,964,220
Investment Income				111,505
Lease Revenues				120,182
Other Revenues				<u>112,868</u>
Total General Revenues				<u>2,308,775</u>
<b>CHANGE IN NET POSITION</b>				1,154,835
Net Position - Beginning of Year				<u>9,322,432</u>
<b>NET POSITION - END OF YEAR</b>				<u>\$ 10,477,267</u>

See accompanying Notes to Basic Financial Statements.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
GOVERNMENTAL FUND  
BALANCE SHEET  
JUNE 30, 2023**

	General Fund	Developer In-Lieu Fees	Park Development Fees	Community Facilities District 2016-01	Total Governmental Funds
<b>ASSETS</b>					
Cash and Investments	\$ 2,076,308	\$ -	\$ -	\$ -	\$ 2,076,308
Accounts Receivable	80,623	-	-	-	80,623
Lease Receivable	80,501	-	-	-	80,501
Interest Receivable	39,370	2,736	28,802	1,681	72,589
Restricted Cash and Investments	-	801,778	1,274,043	113,107	2,188,928
<b>Total Assets</b>	<b>\$ 2,276,802</b>	<b>\$ 804,514</b>	<b>\$ 1,302,845</b>	<b>\$ 114,788</b>	<b>\$ 4,498,949</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>					
<b>LIABILITIES</b>					
Accounts Payable	\$ 100,942	\$ -	\$ -	\$ 3,819	\$ 104,761
Accrued Payroll	637	-	-	-	637
Deposits	43,017	-	-	-	43,017
Unearned Revenue	742,014	-	-	-	742,014
<b>Total Liabilities</b>	<b>886,610</b>	<b>-</b>	<b>-</b>	<b>3,819</b>	<b>890,429</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Lease Revenue	77,461	-	-	-	77,461
<b>FUND BALANCE</b>					
Restricted for Developer Deposits	-	804,514	1,302,845	110,969	2,218,328
Unassigned	1,312,731	-	-	-	1,312,731
<b>Total Fund Balance</b>	<b>1,312,731</b>	<b>804,514</b>	<b>1,302,845</b>	<b>110,969</b>	<b>3,531,059</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 2,276,802</b>	<b>\$ 804,514</b>	<b>\$ 1,302,845</b>	<b>\$ 114,788</b>	<b>\$ 4,498,949</b>

See accompanying Notes to Basic Financial Statements.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
GOVERNMENTAL FUND  
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2023**

Fund Balances of Governmental Funds	\$ 3,531,059
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets are not a current financial resources and are not included in the governmental funds.	7,013,373
Compensated absences that are not due and payable in the current period and are not reported in the funds.	<u>(67,165)</u>
Net Position of Governmental Activities	<u>\$ 10,477,267</u>

*See accompanying Notes to Basic Financial Statements.*

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
GOVERNMENTAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
YEAR ENDED JUNE 30, 2023**

	General Fund	Developer In-Lieu Fees	Park Development Fees	Community Facilities District 2016-01	Total Governmental Funds
<b>REVENUES</b>					
Property Taxes	\$ 1,836,297	\$ -	\$ -	\$ -	\$ 1,836,297
Intergovernmental Revenues	147,478	-	-	-	147,478
Charges for Current Services	441,611	804,551	-	-	1,246,162
Use of Money and Property	63,878	2,842	42,513	2,272	111,505
Development Fees	-	-	31,932	-	31,932
Special Assessments	-	-	-	127,907	127,907
Other Revenues	112,868	-	-	-	112,868
Lease Revenues	120,182	-	-	-	120,182
Total Revenues	<u>2,722,314</u>	<u>807,393</u>	<u>74,445</u>	<u>130,179</u>	<u>3,734,331</u>
<b>EXPENDITURES</b>					
Recreational Services:					
Salary and Benefits	1,320,378	-	-	60,425	1,380,803
Services and Supplies	739,262	17,090	6,753	38,812	801,917
Capital Outlay	868,546	-	-	-	868,546
Total Expenditures	<u>2,928,186</u>	<u>17,090</u>	<u>6,753</u>	<u>99,237</u>	<u>3,051,266</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES (USES)</b>					
	<u>(205,872)</u>	<u>790,303</u>	<u>67,692</u>	<u>30,942</u>	<u>683,065</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	100,000	-	-	-	100,000
Transfers Out	-	-	(100,000)	-	(100,000)
Total Other Financing Sources (Uses)	<u>100,000</u>	<u>-</u>	<u>(100,000)</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>					
	(105,872)	790,303	(32,308)	30,942	683,065
Fund Balances - Beginning of Year	<u>1,418,603</u>	<u>14,211</u>	<u>1,335,153</u>	<u>80,027</u>	<u>2,847,994</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 1,312,731</u>	<u>\$ 804,514</u>	<u>\$ 1,302,845</u>	<u>\$ 110,969</u>	<u>\$ 3,531,059</u>

See accompanying Notes to Basic Financial Statements.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
GOVERNMENTAL FUND  
RECONCILIATION OF GOVERNMENTAL FUNDS STATEMENT OF REVENUES,  
EXPENDITURES, AND CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2023**

Net Change in Fund Balances - Total Governmental Funds \$ 683,065

Amounts reported for governmental activities in the statement of activities differs from the amounts reported in the statement of revenues, expenditures, and changes in fund balances because:

Governmental funds report capital outlays as expenditures; however, in the statement of activities. The cost of those assets is allocated over their estimated useful lives as depreciation expense or are allocated to the appropriate functional expense when the cost is below the capitalization threshold. This activity is reconciled as follows:

Cost of Capital Assets	868,546
Depreciation Expense	(394,347)

Compensated absences reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported in governmental funds.

(2,429)

Change in Net Position of Governmental Activities

\$ 1,154,835

*See accompanying Notes to Basic Financial Statements.*

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting Entity**

The North Highlands Recreation and Park District (District) was organized in 1955 by a vote of the public. It is operated under the advisement of a five-member board of directors duly elected and empowered by the electorate with sole authority over the District's operations. Although the District is now independent from the Sacramento County's Board of Supervisors, its financial activities are still processed through the Sacramento County Auditor-Controller's Office.

In addition to providing recreational programs and services to the community, the District maintains park sites and leases property for the purpose of providing additional services to the community. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as applicable to governments.

Blended Component Unit

The District's Board of Directors approved the formation of the Community Facilities District (CFD) No. 2016-01 (Elverta Park) which authorized a special tax levy within CFD 2016-01 for the purpose of providing services for maintenance, servicing and replacement of existing park and recreation facilities for the 3.03 acre Elverta Park development and incidental expenses. The funds of the component unit are reported in Special Revenues Funds and are considered to be a blended component unit as they are part of the district's operations. Separate financial statements are not available for the District.

**B. Basis of Accounting**

Government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned or, for property tax revenues, in the period for which levied. Expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Resources not available to finance expenditures and commitments of the current period are recognized as unearned revenue or as a reservation of fund balance. The District considers property taxes and all other revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt, as well as compensated absences and claims and judgments are recorded only when payment is due. General capital acquisitions are reported as capital outlay expenditures in governmental funds. Proceeds of general long-term debt and leases are reported as other financing sources.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**C. Basis of Presentation**

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the primary government (the District). These statements include the financial activities of the overall government. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees charged to external parties. The District has no business-type activities to report.

The statement of activities demonstrates the degree to which the program expenses of a given function are offset by program revenues. Program expenses include direct expenses, which are clearly identifiable with a specific function. Program revenues include 1) charges paid by the recipient of goods or services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented instead as general revenues.

Fund Financial Statements

The fund financial statements provide information about the District's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in separate columns. All remaining governmental funds (if any) are separately aggregated and reported as nonmajor funds.

The District reports the following major governmental funds:

*General Fund* – This fund accounts for all the financial resources not required to be accounted for in another fund. This fund consists primarily of general government type activities.

*Developer In-Lieu Fees Fund* – This special revenue fund accounts for the activity of the developer in lieu fees and park development fees.

*Park Development Fees Fund* – This special revenue fund accounts for the activity of the park development fees.

*Community Facilities District 2016-01 Fund* – This special revenue fund accounts for the activity of the Community Facilities District 2016-01.

**D. Restricted Assets**

Restricted assets are financial resources generated for a specific purpose such as construction of improvements and financing of debt obligations. These amounts are restricted, as their use is limited by applicable bond covenants or other external requirements.



**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**E. Capital Assets**

Capital assets, recorded at historical cost or estimated historical cost if actual historical cost is not available, are reported in governmental activities column of the government-wide financial statements. Contributed fixed assets are valued at their acquisition value. Capital assets include land, buildings and building improvements and equipment. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation is recorded in the government-wide financial statements on the straight-line basis over the useful life of the assets as follows:

Buildings and Improvements	10 to 30 Years
Site Improvements	10 to 20 Years
Equipment and Machinery	5 to 20 Years

**F. Deferred Inflows of Resources**

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. The separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District recognizes unavailable revenue, which arises only under a modified accrual basis of accounting, and accordingly is reported only in the governmental funds balance sheet. The District has no such revenue in the current year. The District also recognizes deferred inflows of resources for leases receivable as outlined in item K of this footnote.

**G. Compensated Absences**

Compensated absences represent the vested portion of accumulated vacation. In accordance with GASB Statement 16, the liability for accumulated leave includes all salary - related payments that are directly and incrementally connected with leave payments to employees, such as retirement pay. A current liability is recorded in the government wide financial statements to account for these vested leave accruals, which are expected to be used within the next fiscal year. Liabilities for accumulated vacation and sick leave are not accrued in the District's governmental fund financial statements but are recorded as expenditures when paid.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**H. Equity Classifications**

In the fund financial statements, in accordance with GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions," governmental funds report balances as nonspendable, restricted, committed assigned or unassigned based primarily on the extent the District is bound to honor constraints on how specific amounts can be spent.

- *Nonspendable Fund Balance – consists of amounts that are not in a spendable form or are required to be maintained intact.*
- *Restricted Fund Balance – consists of amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally, or through enabling legislation. The Restricted Developer In-Lieu Fees are for capital improvements of recreational facilities.*
- *Committed Fund Balance – consists of amounts that can be used only for the specific purposes determined by a formal action (resolution) of the District's highest level of decision-making authority (the board of directors) and do not lapse at year-end.*
- *Assigned Fund Balance – consists of amounts intended for a specific purpose by the board of directors or by a District official that has been delegated authority to adding amounts.*
- *Unassigned Fund Balance – consists of any remaining fund balance that has not been reported in any other classification.*

Per the District's Policy, when an expenditure occurs that can be funded by more than one classification of fund balance the District considers fund balance to be spent in the following order: first restricted, then committed, then assigned, and finally unassigned.

The District classifies its net position into three components: net investment in capital assets, restricted net position, and unrestricted net position.

- *Net Investment in Capital Assets* consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of these assets.
- *Restricted net position* are financial resources generated for a specific purpose such as construction of improvements and financing of debt obligations. These amounts are restricted, as their use is limited by applicable bond covenants or other external requirements.
- *Unrestricted* are all other net position that does not meet the definition of "net investment in capital assets" or "restricted."

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**I. Property Taxes**

The District receives property taxes from the County of Sacramento, which has been assigned the responsibility for assessment, collections, and apportionment of property taxes for all taxing jurisdictions within the County. Secured property taxes are levied on January 1 for the following fiscal year and on which date it becomes a lien on real property. Secured property taxes are due in two installments on November 1 and February 1 and are delinquent after December 10 and April 10, respectively, for the secured roll. Based on a policy by the County called the Teeter Plan, 100% of the allocated taxes are transmitted by the County to the District, eliminating the need for an allowance for uncollectible. The County, in return, receives all penalties and interest. Property taxes on the unsecured roll are due on the January 1 lien date and become delinquent if unpaid by August 31. Property taxes are recognized as revenues in the fiscal year for which the taxes are levied.

**J. Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

**K. Leases**

In June 2017, the Governmental Accounting Standards Board (GASB) issued GASB Statement No. 87, Leases. This standard requires the recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and as inflows of resources or outflows of resources recognized based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this standard, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

**NOTE 2 CASH AND INVESTMENTS**

Cash and investments at June 30, 2023 consisted of the following:

Imprest Cash	\$ 600
Cash and Investments in the County Treasurer	4,264,636
Total Cash and Investments	<u>\$ 4,265,236</u>

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 2 CASH AND INVESTMENTS (CONTINUED)**

**A. Investments Authorized by the California Government Code and the Entity's Investment Policy**

The table below identifies the investment types that are authorized for the North Highlands Recreation and Park District by the California Government Code. The table also identifies certain provisions of the California Government Code that address interest rate risk, credit risk and concentration of credit risk.

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One Issuer</u>
Local Agency Bonds	5 Years	None	None
U.S. Treasury Obligations	5 Years	None	None
State of California Obligations	5 Years	None	None
U.S. Agency Securities	5 Years	None	None
Banker's Acceptances	180 Days	40%	30%
Commercial Paper	270 Days	40%	10%
Negotiable CDs	5 Years	30%	None
Repurchase Agreements	1 Years	None	None
Reverse Repurchase Agreements	92 Days	20%	None
Medium Term Notes	5 Years	30%	None
Mutual/Money Market Funds	5 Years*	20%	10%
Collateralized Bank Deposits	5 Years	None	None
Mortgage Pass-Through Securities	5 Years	20%	15%
Time Deposits	5 Years	None	None
Local Agency Investment Fund (LAIF)	5 Years*	None	None

\* The five-year maximum maturity can be extended by the board of directors. Also, the maximum maturity can be extended if the funds are reserved for bond, COP, or note payments to coincide with the required repayments.

**B. Disclosures Relating to Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the District's investment maturity:

**B. Disclosures Relating to Interest Rate Risk (Continued)**

<u>Investment Type</u>	<u>Total</u>	<u>Remaining Maturity (in Months)</u>	
		<u>12 Months or Less</u>	<u>13-48 Months</u>
Sacramento County	\$ 4,264,636	\$ 4,264,636	\$ -

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 2 CASH AND INVESTMENTS (CONTINUED)**

**C. Concentrations of Credit Risk**

The Districts cash and investments are held with the County of Sacramento. Refer to the County of Sacramento financial statements for the required disclosure information for the concentrations of credit risk.

**D. Custodial Credit Risk**

The Districts cash and investments are held with the County of Sacramento. Refer to the County of Sacramento financial statements for the required disclosure information for the custodial credit risk.

**E. Investment in Government Pool**

Investments shown on the statement of net position and the balance sheet represent the District's share of the County of Sacramento Treasurer's cash and investment pool. The Treasurer's Pool and funds managed in a fiduciary capacity, are subject to oversight by the Treasury Oversight Committee. The value of pool shares that may be withdrawn is determined on an amortized cost basis, which differs from fair value. There are not restrictions or limitations on the District's ability to withdraw their funds from the pool. The County has not provided or obtained any legally binding guarantees during the fiscal year to support the value of pool shares. The County does not permit any voluntary participation in the Treasurer's Pool.

**NOTE 3 PROPERTY, PLANT, AND EQUIPMENT**

Activity for general capital assets capitalized by the District is summarized below:

	Balance July 1, 2022	Additions	Retirement/ Adjustments	Transfers	Balance June 30, 2023
Capital Assets, Not Being Depreciated:					
Land	\$ 3,623,569	\$ -	\$ -	\$ -	\$ 3,623,569
Construction in Process	34,702	770,548	-	(34,702)	770,548
Total Capital Assets, Not Being Depreciated	3,658,271	770,548	-	(34,702)	4,394,117
Capital Assets, Depreciable:					
Buildings and Improvements	9,268,303	-	-	2,130	9,270,433
Equipment	677,193	97,998	-	32,572	807,763
Total Capital Assets, Being Depreciated	9,945,496	97,998	-	34,702	10,078,196
Less Accumulated Depreciation for:					
Structures and Improvements	(6,473,038)	(361,526)	-	-	(6,834,564)
Equipment	(591,555)	(32,821)	-	-	(624,376)
Total Accumulated Depreciation	(7,064,593)	(394,347)	-	-	(7,458,940)
Total Capital Assets, Being Depreciated, Net	2,880,903	(296,349)	-	34,702	2,619,256
Capital Assets, Net	<u>\$ 6,539,174</u>	<u>\$ 474,199</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,013,373</u>

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 4 LONG-TERM LIABILITIES**

The following is a summary of changes in the long-term liabilities for the year ended June 30, 2023:

	Balance July 1, 2021	Additions	Retirements	Balance June 30, 2022	Due Within One Year
Government Activities:					
Compensated Absences	\$ 64,736	\$ 48,661	\$ 46,232	\$ 67,165	\$ 33,583

These funds are funded by the general fund.

**NOTE 5 INTERFUND TRANSFERS**

Transfers are for moving funds between the general fund, and the park development fees fund. The following are the interfund transfer balances as of June 30, 2023:

Transfers From Other Funds	Transfers To Other Funds	Amount
General Fund	Park Development Fees	\$ 100,000

**NOTE 6 PARK DEDICATION FUNDS**

The County maintains two funds for the benefit of the North Highlands Recreation and Park District. The corpus of the funds consists of in lieu fees paid by developers for subdivision development within the boundaries of the District. The use of these funds by the District is restricted for the purpose of providing park and recreation facilities to serve the population. The activity of these funds is recorded in the special revenue fund of the District.

**NOTE 7 RISK MANAGEMENT**

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors, and omissions; injuries to employees; and natural disasters. The District together with other districts in the state carry California Association For Park And Recreation Insurance (CAPRI), a public entity risk pool currently operating as a common risk management and insurance program for member districts. The District pays an annual premium to CAPRI for its general insurance coverage. Furthermore the District carries workers compensation coverage with other districts in the state through the CAPRI. Membership in the California Association of Recreation and Park Districts is required when applying for CAPRI.

The Agreement for Formation provides that CAPRI will be self-sustaining through member premiums. CAPRI reinsures through commercial companies for claims up to \$10,000,000 for general and automobile liability and all risk property insurance, including boiler and machinery coverage, is subject to a \$2,000 deductible occurrence payable by the District. Financial statements for CAPRI are available at the District's office for fiscal year ended June 30, 2023.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 7 RISK MANAGEMENT (CONTINUED)**

The District carries commercial insurance for other risks of loss, including employees' health insurance.

There were no settlements in excess of insurance coverage in any of the three prior fiscal years.

**NOTE 8 SITE LEASE AGREEMENTS**

District as Lessor

The Entity, acting as lessor, leases grounds and facilities under long-term, noncancelable lease agreements. The leases expire at various dates through 2027 and provide for renewal options ranging from three months to six years. During the year ended June 30, 2023, the Entity recognized \$120,182 and \$8,240 in lease revenue and interest revenue, respectively, pursuant to these contracts.

SETA/Headstart Lease Agreement: The District entered into a site lease agreement with Sacramento Employment and Training Agency (SETA) whereby the District leases the Strizek Park Clubhouse to SETA for the Headstart program. The five (5) year lease was renewed July 1, 2019 and will expire June 30, 2024. Monthly payments of \$2,133 are due and payable at the end of each month. SETA will continue to be responsible for paying all utilities including electricity, gas, water, sewer, garbage, and waste removal.

District as Lessor (Continued)

Center Joint Unified School District Lease Agreement: The District entered into a five (5) year site ground lease agreement with Center Unified School District for the period of 2021-2026. The lease is for use of a small portion of Sierra Creek Park which the school district will place five portable modular classrooms and administrative facilities on. The lease agreement will go into effect September 30, 2021 and will expire September 30, 2026 unless extended by both parties. Lease payments to the district range from \$5,000 - \$5,500 annually over the course of the lease period with payments due August 1 of each year.

Jamie Throckmorton dba Something Extra Lease Agreement: The District entered into a (5) five year site lease agreement Jamie Throckmorton (dba, Something Extra) for the purpose of operating a daycare facility at the Capehart Youth Facility. The term of the lease starts September 1, 2018 and expires September 1, 2023. Rent starts at \$2,617 and is adjusted annually and will cap at \$3,085 beginning year 5 of the agreement. The agreement also requires the operator to pay for utility costs of \$820 per month.

All Star Specialty Events, Inc. Softball Lease Agreement: The District entered into a (5) five year lease agreement with a new operator - All Star Specialty Events, Inc. The term is January 1, 2019 expiring December 31, 2023. All Star Specialty Events, Inc. is authorized to run organized softball tournaments and other related programs at this facility. Rent is adjusted annually with a starting rent of \$5,000 per month capped at \$5,400 per month beginning 2023. The operator also will have a \$5,000 nonperformance deposit with the District. The operator is responsible for following all requirements, regulations, laws, etc. as noted in the agreement.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 8 SITE LEASE AGREEMENTS (CONTINUED)**

The following are the minimum future rentals:

<u>Year Ending June 30.</u>	Governmental Activities		Total
	Principal	Interest	
2024	\$ 69,708	\$ 2,017	\$ 71,725
2025	5,012	484	5,496
2026	5,321	175	5,496
2027	460	-	460
Total Minimum Lease Payments	<u>\$ 80,501</u>	<u>\$ 2,676</u>	<u>\$ 83,177</u>

**NOTE 9 DEFINED CONTRIBUTION PENSION PLAN**

The District contributes to a deferred compensation plan. The plan is a single-employer plan with the assets held in trust by Voya Retirement Insurance and Annuity Company. All full time salaried employees are eligible to participate in the plan after six months of satisfactory employment with the District. The plan is defined in the Internal Revenue Code Section 457.

The District pays 100% of the contribution, based on eight percent of the employee's wage. Participant accounts are credited with the employer contributions. Investment earnings and losses as well as administrative expenses are also charged to participant accounts. Allocations are based on participant's earnings and losses of chosen investments or account balances. The benefit to which a participant is entitled is the benefit that can be provided from the vested portion of the participant's account. The employee becomes vested in the employer contribution after two years from date of hire. The employer contribution stays with the pool if the employee leaves before vesting. The District contributed \$62,873 during the 2022/23 fiscal year towards the qualifying employee's plan.

In case of partial or complete termination of the plan or discontinuance of employer contribution to the plan, the rights to the plan benefits become fully vested regardless of any other provisions of the plan and trusts. The trust accounts would continue until all accounts have been distributed in accordance with the provisions of the plan.

Upon participant termination from services due to death, disability, or retirement, a participant may elect to receive either a lump sum amount equal to the value of the participant's vested interest in his or her account or installments over a period selected by the participant. For termination of service due to other reasons, a participant may receive the vested interest in his or her account as a lump sum distribution. The portion of the account that is not vested upon termination will be used to offset future employer contributions.

The District also offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all District employees, permits them to defer a portion of their salary until future years through payroll deductions with no employer match. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergencies.



**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
NOTES TO BASIC FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE 10 REVENUE LIMITATIONS IMPOSED BY CALIFORNIA PROPOSITION 218**

Proposition 218, which was approved by the voters in November 1996, regulates the District's ability to impose, increase, and extend taxes and assessments. Any new increase or extended taxes and assessments subject to the provisions of Proposition 218, requires voter approval before they can be implemented. Additionally, Proposition 218 provides that these taxes and assessments are subject to voter initiative and may be rescinded in the future years by the voters.

**NOTE 11 CONTINGENT LIABILITIES**

Grants are subject to audit to determine compliance with their requirements. District officials believe that if any refunds are required, they would not have a significant effect on the financial condition or liquidity of the District.

The District is unaware of any pending litigation or other contingencies which would have a material effect on the financial condition or liquidity of the District. In the normal course of business, the District is subject to various lawsuits. In the opinion of the General Counsel to the District, payment of claims by the District for amounts not covered by insurance, in the aggregate, are not expected to have a material adverse effect on their financial position.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE – GENERAL FUND  
YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>REVENUES</b>				
Property Taxes	\$ 1,762,650	\$ 1,769,650	\$ 1,836,297	\$ 66,647
Intergovernmental Revenues	123,000	143,064	147,478	4,414
Charges for Current Services	276,000	228,800	441,611	212,811
Use of Money and Property	6,500	6,500	63,878	57,378
Other Revenues	392,890	592,890	112,868	(480,022)
Lease Revenues	128,700	128,700	120,182	(8,518)
Total Revenues	<u>2,689,740</u>	<u>2,869,604</u>	<u>2,722,314</u>	<u>(147,290)</u>
<b>EXPENDITURES</b>				
Salary and Benefits	1,518,858	1,518,858	1,320,378	(198,480)
Services and Supplies	959,743	1,175,743	739,262	(436,481)
Capital Outlay	939,550	1,011,741	868,546	(143,195)
Total Expenditures	<u>3,418,151</u>	<u>3,706,342</u>	<u>2,928,186</u>	<u>(778,156)</u>
<b>EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES</b>	(728,411)	(836,738)	(205,872)	630,866
<b>OTHER FINANCING SOURCES</b>				
Transfer In	<u>113,610</u>	<u>113,610</u>	<u>100,000</u>	<u>(13,610)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ (614,801)</u>	<u>\$ (723,128)</u>	(105,872)	<u>\$ 617,256</u>
Fund Balance - Beginning of Year			<u>1,418,603</u>	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 1,312,731</u>	

See accompanying Notes to Required Supplementary Information.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
BUDGETARY COMPARISON SCHEDULE – COMMUNITY FACILITIES DISTRICT  
YEAR ENDED JUNE 30, 2023**

	Budgeted Amounts		Actual	Variance
	Original	Final		
<b>REVENUES</b>				
Use of Money and Property	\$ -	\$ -	\$ 2,272	\$ 2,272
Special Assessments	127,066	127,066	127,907	841
<b>Total Revenues</b>	<u>127,066</u>	<u>127,066</u>	130,179	3,113
<b>EXPENDITURES</b>				
Salary and Benefits	63,861	63,686	60,425	(3,261)
Services and Supplies	46,384	46,384	38,812	(7,572)
<b>Total Expenditures</b>	<u>110,245</u>	<u>110,070</u>	99,237	(10,833)
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 16,821</u>	<u>\$ 16,996</u>	30,942	<u>\$ 13,946</u>
Fund Balance - Beginning of Year			<u>80,027</u>	
<b>FUND BALANCE - END OF YEAR</b>			<u>\$ 110,969</u>	

See accompanying Notes to Required Supplementary Information.

**NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
JUNE 30, 2023**

**NOTE 1 BUDGETS AND BUDGETARY ACCOUNTING**

As required by state law the District prepares and legally adopts a final operating budget. Public hearings were conducted on the proposed and final budget to review all appropriations and the sources of financing.

The budgets for the general fund and the Community Facilities District 2016-01 fund are adopted on the modified accrual basis of accounting. The budget for these funds are the only legally adopted budgets since the District does not adopt budgets for the Developer In-Lieu and the Park Development Fees Funds.

At the object level, actual expenditures cannot exceed budgeted appropriations. Management can transfer budgeted amounts between expenditure accounts within an object without the approval of the board of directors. Significant amendments and appropriation transfers between objects or funds must be approved by the board of directors. Appropriations lapse at fiscal year-end.

The budgetary data presented in the accompanying financial statements includes all revisions approved by the board of directors.



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors  
North Highlands Recreation and Park District  
North Highlands, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of the North Highlands Recreation and Park District (District) as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 11, 2023.

***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2023-001 that we consider to be a material weakness.

***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of the audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***North Highlands Recreation and Park District's Response to Findings***

*Government Auditing Standards* requires the auditor to perform limited procedures on the North Highlands Recreation and Park District's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. North Highlands Recreation and Park District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Roseville, California  
December 11, 2023

**NORTH HIGHLANDS RECREATION AND PARKS DISTRICT  
SCHEDULE OF FINDINGS AND RESPONSES  
JUNE 30, 2023**

**2023-001**

Type of Finding:

- Material Weakness in Internal Control over Financial Reporting

**Condition:** During our audit, we noted the district did not record a receivable in the amount of \$80,623 for grant revenue received after year end, but earned during the year.

**Criteria or specific requirement:** Generally accepted accounting principles require that revenues are recognized in the period they are earned.

**Context:** During our audit, we reviewed 4 receipts after year end and noted one receipt was for reimbursable grant revenue related to expenditures that were incurred in the current year.

**Effect:** Total accounts receivable and revenues were understated by \$80,623.

**Cause:** The District has been approved for grant funding for the Sierra Creek Park project. This revenue is reimbursable as soon as eligible expenditures are incurred, however the district does not receive the funds until weeks later as the grantor approves the reimbursement. The district works with the County for accounting services and the County required the district to submit all documents prior to the district receiving this funding. It was therefore missed during the year end closing process.

**Recommendation:** We recommend the District work with the County to record revenues in the proper period that might be received after year end.

**Views of responsible officials:** There is no disagreement with the audit finding.





North Highlands Recreation and Park District

Board Agenda

To: Crystal Harding, Chairperson  
Board of Directors

From: Scott Graham, Administrator

Date: January 11, 2024

Subject: Approval of Final Park Master Plan Draft

BACKGROUND

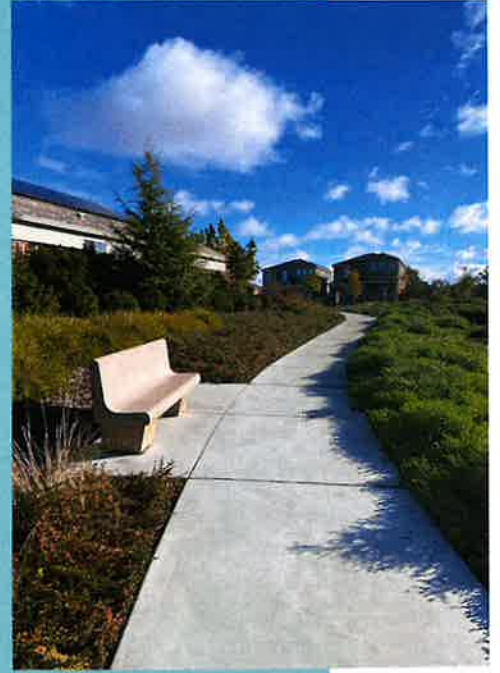
At the December 14 Board of Directors meeting, staff presented the most recent draft of the Park Master Plan. There was candid and pointed feedback regarding external and internal review of the document as well as visual content within the draft.

DISCUSSION

At this time there is limited opportunity to make further content changes to the PMP. That being said, staff did reach out to Karen Folsom with O'Dell Engineering to discuss Board comments and concerns. Staff suggested adding new images to the cover page and more accurate and detailed acknowledgements on the last page. Those changes have been made and are in the final draft included in this Board packet. Also, all District staff will be meeting on January 9 to review and discuss key sections of the PMP in detail and solicit additional feedback from every team member. The goal is to create a template for further review and discussion with the Board of Directors and our community as to how to best implement and utilize the PMP as a planning tool for the future of NHRPD.

RECOMMENDATION

Barring further revisions to the Park Master Plan, staff recommends the Board of Directors votes to approve the final draft of the Park Master Plan as presented.



# **NORTH HIGHLANDS RECREATION & PARK DISTRICT**

# **PARKS & RECREATION MASTER PLAN**

**DECEMBER 2023**

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**NORTH HIGHLANDS  
RECREATION & PARK  
DISTRICT**  
**PARKS & RECREATION  
MASTER PLAN**

*Prepared for:*  
North Highlands Recreation &  
Park District  
6040 Watt Avenue,  
North Highlands, CA 95660

*Prepared by:*  
O'Dell Engineering  
6200 Stoneridge Mall Road, Suite 330  
Pleasanton, CA 94588



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# TABLE OF CONTENTS

<b>CHAPTER 1: INTRODUCTION</b> .....	<b>9</b>
EXECUTIVE SUMMARY .....	11
BACKGROUND OF THE PARKS MASTER PLAN .....	15
NORTH HIGHLANDS RECREATION AND PARK DISTRICT .....	16
GOALS OF THE MASTER PLAN.....	17
<b>CHAPTER 2: CONTEXT</b> .....	<b>19</b>
HISTORICAL ROOTS.....	21
WHO ARE WE? .....	21
RELATED GENERAL PLAN AND LOCAL PLANNING POLICY CONTEXT.....	27
<b>CHAPTER 3: BEST PRACTICES &amp; DESIGN GUIDELINES</b> .....	<b>37</b>
INTRODUCTION.....	39
CURRENT TRENDS IN PARKS AND RECREATION .....	39
NATIONAL RECREATION AND PARK ASSOCIATION (NRPA) RESEARCH REPORTS.....	39
COMPARISON DISTRICTS AND AGENCIES .....	48
<b>CHAPTER 4: INVENTORY</b> .....	<b>51</b>
CURRENT PARKS AND AMENITIES .....	53
CURRENT RECREATION PROGRAMS.....	56
NHRPD FACILITIES AND RENTALS .....	58
OPERATIONS AND MARKETING.....	59
<b>CHAPTER 5: NEEDS ASSESSMENT &amp; ANALYSIS</b> .....	<b>61</b>
COMMUNITY MEETINGS.....	63
SURVEY .....	64
COMMUNITY ENGAGEMENT: KEY FINDINGS.....	64
NEEDS ASSESSMENT AND ANALYSIS.....	69
<b>CHAPTER 6: RECOMMENDATIONS</b> .....	<b>83</b>
GENERAL RECOMMENDATIONS FOR EXISTING PARKS .....	85
RECREATION PROGRAM RECOMMENDATIONS.....	88
PARK SCORING.....	89
CLOSING THE GAPS .....	93
NHRPD AREAS OF FOCUS .....	93
FUNDING MECHANISMS .....	94
<b>APPENDIX A: PARKS AND FACILITIES MATRIX</b> .....	<b>99</b>
<b>APPENDIX B: RECOMMENDATIONS</b> .....	<b>103</b>
<b>APPENDIX C: INDIVIDUAL PARK RECOMMENDATIONS</b> .....	<b>107</b>

# LIST OF FIGURES

FIGURE 2.0 NORTH HIGHLANDS PARKS AND REC. DISTRICT SERVICE AREA MAP.....	22
FIGURE 2.1 DISTRICT ZONING MAP.....	26
FIGURE 2.2 NORTH HIGHLANDS DISTRICT ENVIRONMENTAL JUSTICE MAP .....	31
FIGURE 3.0 OUTDOOR PARTICIPATION BY DEMOGRAPHIC AGE.....	46
FIGURE 4.0 NORTH HIGHLANDS DISTRICT EXISTING PARKS AND FACILITIES MAP.....	54
FIGURE 4.1 CURRENT DISTRICT PROGRAMS.....	57
FIGURE 5.0 POLLING QUESTION AND RESULT AT MEETING.....	65
FIGURE 5.1 SUMMARY OF ATTENDEE RESPONSES FROM MEETINGS.....	65
FIGURE 5.2 COMMON THEMES EXPRESSED BY SURVEY RESPONDENTS.....	66
FIGURE 5.3 TOP 3 PRIORITIES AND CONCERNS BY SURVEY RESPONDENTS .....	66
FIGURE 5.4 IMPORTANCE VS SATISFACTION: BENEFITS OF PARKS.....	72
FIGURE 5.5 IMPORTANCE VS SATISFACTION: FEATURES AND AMENITIES AT PARKS.....	73
FIGURE 5.6 IMPORTANCE VS SATISFACTION: RECREATIONAL PROGRAMS.....	75
FIGURE 5.7 COMMUNITY PARKS SERVICE MAP.....	77
FIGURE 5.8 NEIGHBORHOOD PARKS & JOINT-USE SERVICE MAP .....	78
FIGURE 5.9 DISADVANTAGED COMMUNITIES MAP.....	79
FIGURE 5.10 PARK ACRES PER 1,000 RESIDENTS MAP .....	80
FIGURE 6.0 EIGHT SCORING METRICS .....	91
FIGURE 6.1 CLOSING THE GAPS: RECOMMENDED FOCUS AREA FOR NEW PARKS .....	92
FIGURE A1.0 2023 PARK SITES AND FACILITIES MATRIX.....	101
FIGURE B1.0 2023 PARK SCORING CALCULATION TABLE.....	105
FIGURE C1.0 INDIVIDUAL PARK RECOMMENDATIONS.....	108

# LIST OF TABLES

TABLE 2.0 NATIONAL, STATE, AND DISTRICT MEDIAN AGE COMPARISON (2021).....	24
TABLE 2.1 PEOPLE OF DISABILITIES IN THE NORTH HIGHLANDS CDP BY AGE (2021).....	24
TABLE 2.2 SACRAMENTO COUNTY PARK TYPOLOGIES AND STANDARDS .....	29
TABLE 3.0 COMPARISON DISTRICTS AND AGENCIES .....	49
TABLE 4.0 EXISTING SPORT COURTS, SPORT FIELDS, & PRIMARY PARK AMENITIES IN THE DISTRICT .....	55
TABLE 5.0 AGE OF SURVEY PARTICIPANTS .....	67
TABLE 5.1 ETHNICITY OF SURVEY PARTICIPANTS .....	67
TABLE 6.0 PARK SCORES FOR EXISTING PARKS .....	90



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# CHAPTER 1

## INTRODUCTION

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# EXECUTIVE SUMMARY

## INTRODUCTION TO THE PARKS AND RECREATION MASTER PLAN

The 2023 North Highlands Recreation and Park District (NHRPD) Parks and Recreation Master Plan is a planning document that will guide the North Highlands Recreation and Park District as a strategic and systematic planning tool to manage the future of their recreation and parks system. This forward-thinking document establishes methods to prepare, plan, and anticipate the growing and diverse needs of its community for the next ten years.

This document is intended to be a usable living document that can be adapted as the community's needs change. This document does not provide specific park plans or specifically designate funds to projects.

### WHO WE ARE

NHRPD is located northeast of the City of Sacramento and is a part of Sacramento County. The District serves residents living in North Highlands and the southern portion of Antelope. The area has heavy roots in agriculture and cattle grazing. In the 1930s, the U.S. Army established the McClellan Air Force Base in the area, which brought more people into the area in the 1940s. The McClellan Air Force Base closed in 2001 and has been converted into McClellan Business Park, a master-planned business campus.

Today, the District serves approximately 49,000 residents with roughly 85 acres of park land. The North Highlands population has been slowly growing since 2010, with an average annual growth rate of 1.55%. It is anticipated the District population will continue to grow to a total of approximately 59,000 by 2033.

Demographic data also indicates an increase in racial diversity within the District in the last decade. Even so, a large portion of the population identify as White (Non-Hispanic or Latino). The 2020 Census reveals 47% identify as White (Non-Hispanic or Latino), 30% identify as Hispanic or Latino, 6% as two or more races, 9% as Black or African American, and 8% as Asian.

Overall, the District's population age trends younger than that of the State and United States as a whole. The median age of the District population is 33.2, compared to the median age of California at 37 and the United States at 38.4.

NHRPD demographics indicate that the community is ethnically diverse, speak English and largely speak a second language, is generally younger, and tends to have lower income. North Highlands will likely continue to attract businesses and young adults, diverse neighborhoods, and local attractions in the future.

## BENCHMARK COMPARISONS AND BEST PRACTICES

Reviewing trends, along with best practices, is an important part of developing a Parks and Recreation Master Plan. Understanding these trends aids in planning efforts and in maximizing opportunities to engage users in creative and relative forms of exercise. This Parks and Recreation Master Plan draws research from the National Recreation and Parks Association (NRPA), Sports & Fitness Industry Association (SFIA), and the Outdoor Foundation. Research involving ways to improve diversity and inclusion in parks and recreation, as well as trends in recreational programming, were also presented. A list of comparable agencies were identified based on similarities between population serviced, managed park acreage, and level of service standards.

## INVENTORY OF EXISTING CONDITIONS

As inventoried in October 2022, the District has three recreation facilities, 13 parks, and a mix of different recreation programs including adult sports, youth sports, daycares, camps, active adult events, and community events. Below is a list of all parks and recreation facilities the District owns and manages. More information about the District's parks, facilities, and programs can be found in **Chapter 4: Inventory**. A detailed inventory matrix can be found in Appendix A. The District strives to provide adequate programs and park space to its residents as the community grows. To do this, every park and recreation agency establishes a Level of Service standard, which the previous Parks and Recreation Master Plan lists for the District as five acres per 1,000 residents. The five acres are further broken down to 2.5 acres per 1,000 residents for Community Parks and 2.5 acres per 1,000 for Neighborhood Parks.

NHRPD PARKS	TYPOLGY
BROCK PARK	NEIGHBORHOOD PARK
CAPEHART PARK	COMMUNITY PARK
CHARDONNAY PARK	NEIGHBORHOOD PARK
CHERRY BLOSSOM PARK	NEIGHBORHOOD PARK
FREEDOM PARK	COMMUNITY PARK
KARL ROSARIO PARK	NEIGHBORHOOD PARK
LARCHMONT PARK	NEIGHBORHOOD PARK
MEMORIAL PARK	NEIGHBORHOOD PARK
PLANEHAVEN PARK	NEIGHBORHOOD PARK
RIDGEPOINT PARK	NEIGHBORHOOD PARK
RUTH INMAN PARK	NEIGHBORHOOD PARK
SIERRA CREEK PARK	COMMUNITY PARK
STRIZEK PARK	NEIGHBORHOOD PARK

NHRPD FACILITIES
CAPEHART GYM
KAY F. DAHILL COMMUNITY CENTER
RECREATION CENTER

## OVERVIEW OF COMMUNITY ENGAGEMENT AND NEEDS ASSESSMENT

This document was informed by primary research including site visits, meetings with the community, and a public survey. The public engagement process shed light on areas for improvement and areas of particular strength.

Two in-person meetings with the public were held in January 2023, and an additional meeting with focus groups, such as sports groups and community groups, was held in February 2023. Meetings were held at different days and times of the week to add flexibility for residents to attend.

An online survey was conducted from mid-January to early March 2023 and was offered in three different languages—English, Russian, and Spanish—to help more residents access the survey. The survey is meant to be the main source of data collection for demographic data, park use, user experience, satisfaction and needs of the District's parks, and current priorities for recreational programming. There were a total of 204 responses of which 194 were completed in English, five in Spanish, and five in Russian.

Key themes were identified during the community engagement process. Safety was at the top of the list when it came to concerns around parks. Participants reported an increase in the amount of unlawful activity and unwanted loitering. The second highest concern among respondents was cleanliness and perceived lack of maintenance at parks. The perceived lack of maintenance appears to be based on old and deteriorating amenities and furnishings and in some instances vandalism.

Aquatic programs and facilities was another major theme among participants. North Highlands District currently has secured access to swimming pools at two different Twin Rivers High Schools (Foothill High School and Highlands High School) to offer swim lessons and a competitive swim team program. With the recent lifting of COVID-19 related restrictions, NHRPD will once again be providing aquatic programming at TRUSD pools.

In general, participants requested additional and more diverse programming in parks that are inclusive and multi-generational. Diverse programming can include dog parks and different amenities, such as soccer fields, basketball courts, fitness stations, walking trails, and more.

A large portion of surveyed participants has never participated in District programs due to lack of interest, schedule conflicts, or overall costs. Diversifying and even partnering with third parties to offer a greater variety would likely increase participation rates. Survey participants were asked what type of recreation programs they would like to see in the future. Common programs requested include aquatics, sports leagues (adult), teen/tween programs, senior programs, special needs, health and wellness, and larger and more frequent community events. Information from community input, site investigations, and spatial mapping analysis were used to develop a set of recommendations for the District.

## SUMMARY OF RECOMMENDATIONS

Input from the community, site observations, and spatial analysis led to the following recommendations to improve and build upon the District's park system and recreation programs. An overwhelming number of outreach participants felt the District should first focus its efforts on maintaining, fixing, and upgrading the existing parks as a top priority. Below is a recommendations list of three primary priorities, followed by a list of secondary priorities, for the District to focus on.

### PRIMARY PRIORITIES

1. Focus on general maintenance of existing parks and facilities, including any upgrades necessary—particularly existing restrooms and playground facilities.
2. Find more secure and/or permanent method to use a pool facility for swim programs during the hot summer season.
3. Establish joint-use relationships with private organizations or school districts to access facilities, such as sport facilities that the District does not currently have or have the resources to build and/or manage.

### SECONDARY PRIORITIES

1. Identify and retrofit an existing park with underutilized turf for a fenced dog park.
2. Ensure accessibility, inclusion in programs and park features, and multi-generational users are considered in improvements and new parks.
3. Incorporate more shade into existing parks, whether that's through shade structures, sails, or adding more trees.
4. Incorporate more passive programs at parks such as walking trails or fitness equipment.
5. Expand recreation programs offered to include a broader age range, health and wellness classes, inclusive programs for special needs, and sport leagues for children and adults.
6. Continue to foster community pride through social/community events at different scales.

Additionally, in terms of funding, it is recommended that the District reviews available funding sources and annual budgets before determining where to allocate resources. **Chapter 6: Recommendations** includes a list of different funding mechanisms that the District currently uses, as well as alternative sources such as grants, that they may consider pursuing to address the recommendations identified.

# 1. INTRODUCTION

## BACKGROUND OF THE PARKS MASTER PLAN

The North Highlands Recreation and Park District's (NHRPD) Parks and Recreation Master Plan is a strategic and actionable plan for meeting the needs, interests, and aspirations of its community. The District strives to continue their commitment and investments in making parks and recreational experiences equitable and accessible for all.

The 2023 Parks and Recreation Master Plan provides new recommendations and goals for improving the District's park system, open space, recreation facilities, and recreation programs to meet the community's current and future needs for the next 10 years.

The following is a summary of the content within the Parks and Recreation Master Plan:

- A comprehensive review of existing parks, facilities, and recreational programming in the District. These include any existing joint-use agreements.
- A detailed review of national trends and other comparison Districts, best practices, and design guidelines.
- An assessment of current needs and gaps within the current park system as it stands in 2023.
- Proposed recommendations and funding mechanisms for planning and managing the District's parks and open space assets.

Thorough analysis and proposed recommendations will serve to guide policy decisions, including prioritizing and balancing demands and opportunities and providing a framework for park and facility improvements and other expenditures for parks and recreation activities. The outcome of this Parks and Recreation Master Plan will be a long-range plan for parks and facility improvements that will enable multi-year planning for capital investments to occur, and may identify potentially shared recreational programming and facilities with other organizations in the community for the future.

Relevant park planning and related documents—including the Sacramento County 2030 General Plan, Sacramento County's 2011 Bicycle Master Plan, Sacramento County Pedestrian Master Plan 2007, North Highlands Recreation and Park District Self-Evaluation and Transition Draft Plan 2022, and Sacramento County Active Transportation Plan 2022—were reviewed to ensure consistency in goals and vision for the North Highlands community.

While specific designs for individual parks are not presented in the Parks and Recreation Master Plan, the recommendations will generally consider ADA compliance, accessibility, and inclusive designs to increase access to parks and recreational facilities for persons with disabilities. The District has an ongoing commitment to provide programs, services, and activities in a nondiscriminatory manner for individuals with all types of physical, social, emotional, and cognitive challenges.



## NORTH HIGHLANDS RECREATION AND PARK DISTRICT

The North Highlands Recreation and Park District was established in 1955 and is currently an independent special district governed by a five-member elected board of directors. There are three department divisions within the District: the Administration Division, Maintenance Division, and Recreation Division.

The mission of the North Highlands Recreation and Park District is “To help enrich and fulfill the lives of the citizens through the provision of facilities and programs that will provide and enhance creative, wholesome and imaginative leisure time living patterns with emphasis on family and youth oriented programs.”

The Parks and Recreation Master Plan is guided by the principle of this mission statement, and the recommendations outlined aspire to provide an open space system and recreational opportunities where everyone can access, engage, explore, and play. This document is intended to be independent from the previous 2008 Parks Master Plan and utilizes a fresh lens to evaluate the District and its residents.

### **Value & Benefits of District's Parks and Recreational Facilities**

Great parks contribute to healthy and vibrant lifestyles for communities. Parks provide many opportunities beyond play and recreation – they enhance quality of life, encourage social connection, provide environmental benefits, and build community identity. The Parks and Recreation Master Plan recognizes and encourages ways to enhance the District's parks and recreation assets for people of all abilities, age, and backgrounds, both now and in the years ahead.

As an integral part of community life, the District's current parks and open space system offers a wide array of active and passive activities for people to enjoy. Parks and recreational facilities are valuable assets to many residents, and their importance was greatly heightened during the recent pandemic.

As inventoried in fall 2022, the District is comprised of 13 parks, with 12 fully developed parks and one undeveloped park. There are two community parks and 11 neighborhood parks, along with two joint-use agreements with two school districts. The District operates a full-sized gymnasium, community and recreation centers, and leases out a large softball complex and licensed childcare facility. **Chapter 4: Inventory** further discusses the inventory of the District's parks, facilities, and recreational programs.

The California Association of Recreation and Park Districts recently awarded the District with the 2021 Award of Distinction—OUTSTANDING INNOVATION for its Distance Learning Program. This program was developed during the shelter-in-place order from September 2020 to June 2021 as an education model that would help meet the needs of students and their families in the North Highlands community. In partnership with the Twin Rivers Unified School District, the Distance Learning Program provided an in-person program to the most impacted students in the community: homeless, foster youth, students of single low-income parents, and children of essential workers.

## GOALS OF THE MASTER PLAN

The primary goal of the Parks and Recreation Master Plan is to develop a practical, financially feasible framework that will guide the District in park planning and related policy decisions for the next ten years. The framework is based on review of the District's current parks system and recreational facilities, and community feedback received from the public engagement process. The Parks and Recreation Master Plan aims to provide a clear set of recommendations and funding opportunities for how the District can manage, improve, and develop its parks and recreation resources for the next decade.

Inclusive and meaningful public engagement is a key component in building effective planning strategies that are tailored to the unique needs of the community. Having an equitable community engagement process builds trust between the District and residents and empowers community members to contribute meaningfully to decisions that affect their everyday lives. The District continuously makes efforts to make it easier for people to actively participate in District policies and governance, especially for persons with disabilities and those in marginalized groups.

The Parks and Recreation Master Plan seeks to aid in the development of equitable public amenities and accessible recreation, providing many benefits of parks and recreational opportunities to all of the District's residents and visitors. Quality recreation amenities and programs can be achieved by catering to diverse interests, ages, and abilities. Findings and recommendations from this Parks and Recreation Master Plan will aid the District in bringing safe, comfortable, and accessible parks with both passive and active recreation to its residents. This will enable people to develop social connections within communities and celebrate history and culture, all while protecting and promoting natural resources and habitats.



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# CHAPTER 2

## CONTEXT

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## 2. CONTEXT

### HISTORICAL ROOTS

Historical context has a strong influence on the type of development of parks and recreational facilities we see and enjoy today. Originally, North Highlands consisted of mostly agricultural lands, and the lands had been used for dry farming and grazing. Urban development soon followed the construction of the McClellan Air Force Base by the U.S. Army in the late 1930s. The development of residential subdivisions began in the early 1940s, and the population grew steadily starting in the 1950s.<sup>1</sup>

McClellan Air Force Base became a major employer in North Highlands, employing approximately 19,500 people or 39% of the total census population in 1970.<sup>2</sup> Thus, historically, the McClellan Air Force Base was the basis of the North Highlands community identity for many years until its closure in 2001 and its conversion to McClellan Business Park, a master-planned business campus. The base closure and conversion to civilian activities deeply affected the community. Based on public feedback expressed during the development of the 2006 North Highlands Parks Master Plan, there was a need for a central space where people could gather and build community connection and pride.

One of the District's largest and fully developed parks is Freedom Park, spanning 20 acres, located adjacent to McClellan Business Park. Freedom Park, along with the North Highlands Community Center, was intended to be a positive focal point for the community with its space station themed park and abundant park amenities, including large rent-able picnic pavilions, playgrounds, a splash pad, a full-sized basketball court, and rope climbing area.<sup>3</sup> North Highlands has a rich history, and its local attractions, public parks, and museums—including the Aerospace Museum of California and the California Foundry Museum—celebrate the past and its people.

### WHO ARE WE?

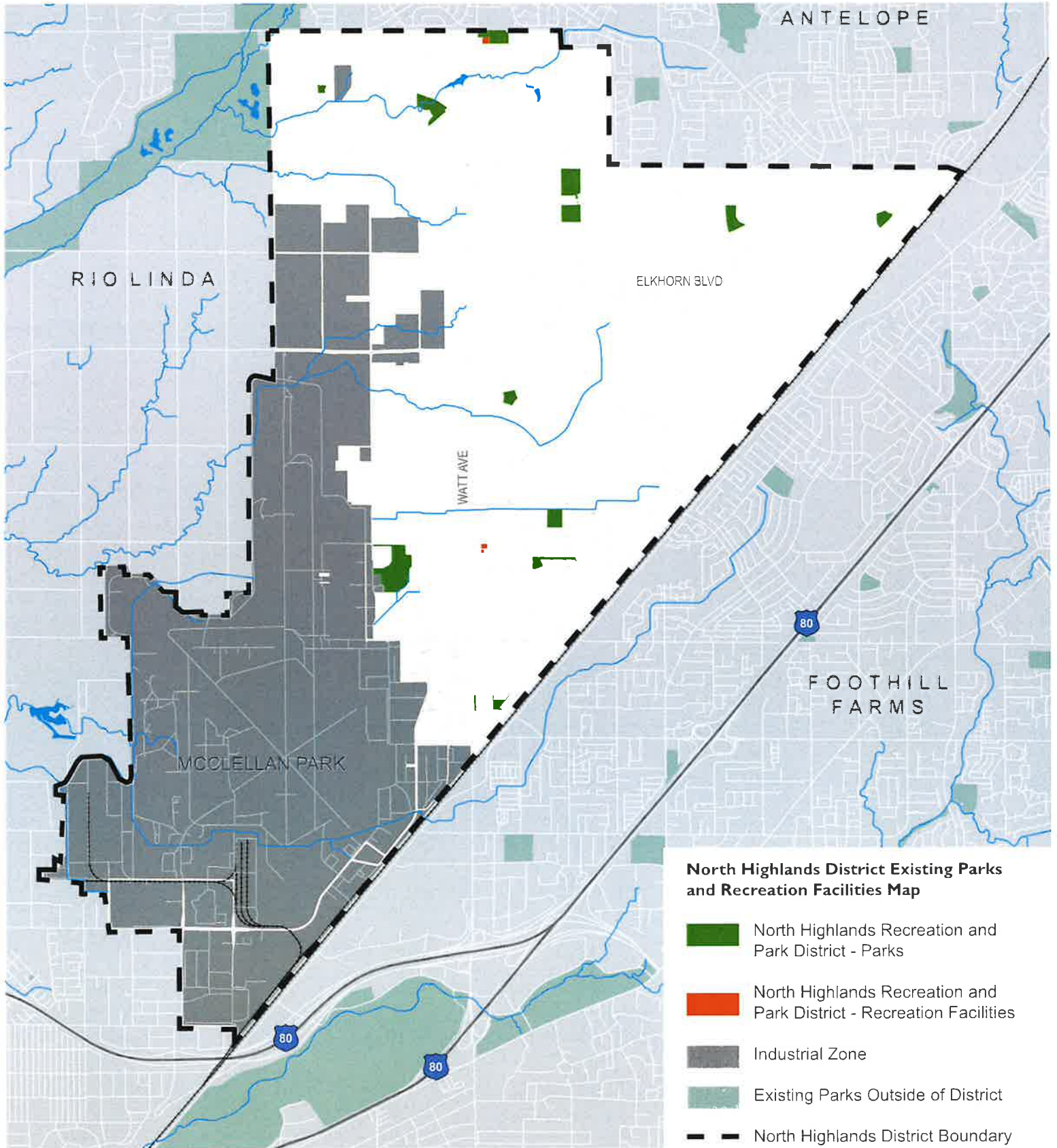
#### Context

The North Highlands Recreation and Park District (NHRPD) is located north and east of the City of Sacramento within the County of Sacramento. The District is primarily residential in nature, with McClellan Business Park as the main commercial and industrial development in the area.

About 12 miles from Downtown Sacramento, North Highlands encompasses approximately 8.8 square miles in unincorporated Sacramento County and serves approximately 49,000 residents, including residents who live in Antelope and North Highlands within the District's boundaries. The District's boundaries run along 28th Street to the west, following the limits of unincorporated McClellan Park, to the southeast along the Union Pacific Railroad Line, running along Antelope and Elverta Roads to the north.

- 1 Sacramento County Planning Department (1974). North Highlands – North Central Area Community Plan.
- 2 Sacramento County Planning Department (1974). North Highlands – North Central Area Community Plan.
- 3 North Highlands Recreation and Park District (2006). Master Plan of Recreation and Parks.

**FIGURE 2.0 NORTH HIGHLANDS PARKS AND RECREATION DISTRICT SERVICE AREA MAP**



### Population Trends

The 2020 U.S. Census shows that the 2020 North Highlands Recreation and Park District population is 49,327. There has been a slow and gradual population increase since 2010, based on the 2010 population of 42,694, with an average annual growth rate of 1.55%. North Highlands has a population density of 5,598 people per square mile.<sup>4</sup>

Based on an annual growth rate of 1.55%, a conservative projected estimate is that the District will grow by approximately 9,939 to a total population of roughly 59,266 by 2033. This population trend is consistent with the rest of the unincorporated areas in Sacramento County, growing at a slower pace than incorporated areas in Sacramento based on past decennial estimates from the California Department of Finance.<sup>5</sup> This Parks and Recreation Master Plan addresses the anticipated needs of the growing future population by reviewing the District's existing Level of Service (LOS) standards and goals in **Chapter 4: Inventory**.

### Demographics

Demographic data may help inform decision-makers and influence how parks will be planned based on a community's characteristics and their needs. This can help leaders create more inclusive parks, facilities, and programs that meet the needs of their entire community and ensures all residents are being represented in their decisions. Demographic data also provides insight on how a community's characteristics compare nationally and statewide, and helps to understand and anticipate how the community will grow in the future.

The racial composition of North Highlands is becoming increasingly diverse over the last decade, which is consistent with the national trends of the U.S. population becoming more racially and ethnically diverse over the same time period. According to the American Community Survey (ACS) from the 2020 U.S. Census Bureau, 47% of the District's residents identify as White (not Hispanic or Latino), 30% as Hispanic or Latino, 6% as two or more races, 9% as Black or African American, and 8% as Asian.<sup>6</sup>

The most common reported ancestries in North Highlands are German, Irish, Ukrainian, Russian, and English. Approximately 5.3% of the total population is of German ancestry, 5% is of Irish ancestry, 4.7% is of Ukrainian ancestry, and 3.7% is of Russian ancestry.<sup>7</sup>

Understanding the diverse ethnic and racial composition of the District's population is necessary for determining park amenities and recreational programs that meet the community's diverse and unique needs. This also includes ensuring people of diverse backgrounds have equitable access in the park planning process where people can contribute meaningfully through efforts that minimize language barriers. While a majority of the District's population speaks English, about 40.3% speak a language other than English at home and about 19.1% speak Spanish at home.<sup>8</sup> Another primary language spoken is Russian in the North Highlands community.<sup>9</sup>

4 U.S. Census Bureau (2020). 2020 Census.

5 California Department of Finance (May 2022). E-4 Population Estimates for Cities, Counties, and the State, 2011-2020, with 2010 Census Benchmark.

6 U.S. Census Bureau, American Community Survey (ACS), 5-Year Estimates (2017–2021).

7 U.S. Census Bureau, American Community Survey (ACS), 5-Year Estimates (2017–2021).

8 U.S. Census Bureau, American Community Survey (ACS), 5-Year Estimates (2017–2021).

9 Sacramento County Community Planning & Development Department (2019). General Plan of 2005-2030.



Age demographics in the North Highlands community trend younger than the state of California and United States as a whole. The median age of the District population is 33.2, compared to the median age of California at 37 and United States at 38.4. About 11.7% of the population is 65 years and over, and about 74% of the population is 18 years and over.<sup>10</sup>

TABLE 2.0 NATIONAL, STATE, AND DISTRICT MEDIAN AGE COMPARISON (2021)				
POPULATION	MEDIAN AGE	POPULATION UNDER 18 YEARS	POPULATION 18 YEARS AND OVER	POPULATION 65 YEARS AND OVER
UNITED STATES	38.4	21.7%	77.5%	16%
CALIFORNIA	37	21.8%	77.2%	14.4%
NORTH HIGHLANDS CENSUS DESIGNATED PLACE (CDP)	33.2	26%	74%	11.7%

It is also important to review disability data to make or improve upon access to public parks and recreational opportunities for people with disabilities. About 11.1% of the population has a disability, which is slightly higher than the state of California, but slightly lower than the national average (10.6% and 12.6%, respectively).<sup>11</sup> The following table provides a closer breakdown by age regarding people with disabilities in the community.

TABLE 2.1 PEOPLE OF DISABILITIES IN THE NORTH HIGHLANDS CDP BY AGE (2021)						
	UNDER 18 YEARS		18 TO 64 YEARS		65 YEARS AND OLDER	
	TOTAL POP.	PERCENT	TOTAL POP.	PERCENT	TOTAL POP.	PERCENT
NORTH HIGHLANDS CDP	12,561	2.9%	30,147	10.1%	5,537	35.1%

A unique demographic to consider is veteran status, due to the District's historic ties to McClellan Air Force Base. In North Highlands, 5.9% of the population are veterans, which is higher than the state of California, but lower than the national average (4.8% and 6.9%, respectively). A large population of military personnel served in Vietnam, a number 1.68 times greater than any other conflict. Within the veteran population, approximately 14.8% has a disability and 17.7% live below poverty level.<sup>12</sup>

10 U.S. Census Bureau, American Community Survey (ACS), 5-Year Estimates (2017–2021).

11 U.S. Census Bureau, American Community Survey (ACS), 5-Year Estimates (2017–2021).

12 U.S. Census Bureau, American Community Survey (ACS), 5-Year Estimates (2017–2021).



Income greatly impacts an individual's participation in parks and recreational opportunities. A typical household in North Highlands earns \$55,616, which is substantially less than the median household income across the county and state, and less than the national median (\$76,422, \$84,097, and \$69,021, respectively).<sup>13</sup> Approximately 25.8% of the District's population fall below the poverty line, including 37% of those under the age of 18 and 16% of those age 65 or over. This exceeds the overall Statewide rate of 14.3% and the national rate of 12.8%.

Other noteworthy demographic data includes the District's population having a larger household size, having a higher high school dropout rate, and having a slightly longer average commute time, compared to the overall State rate and nationwide.

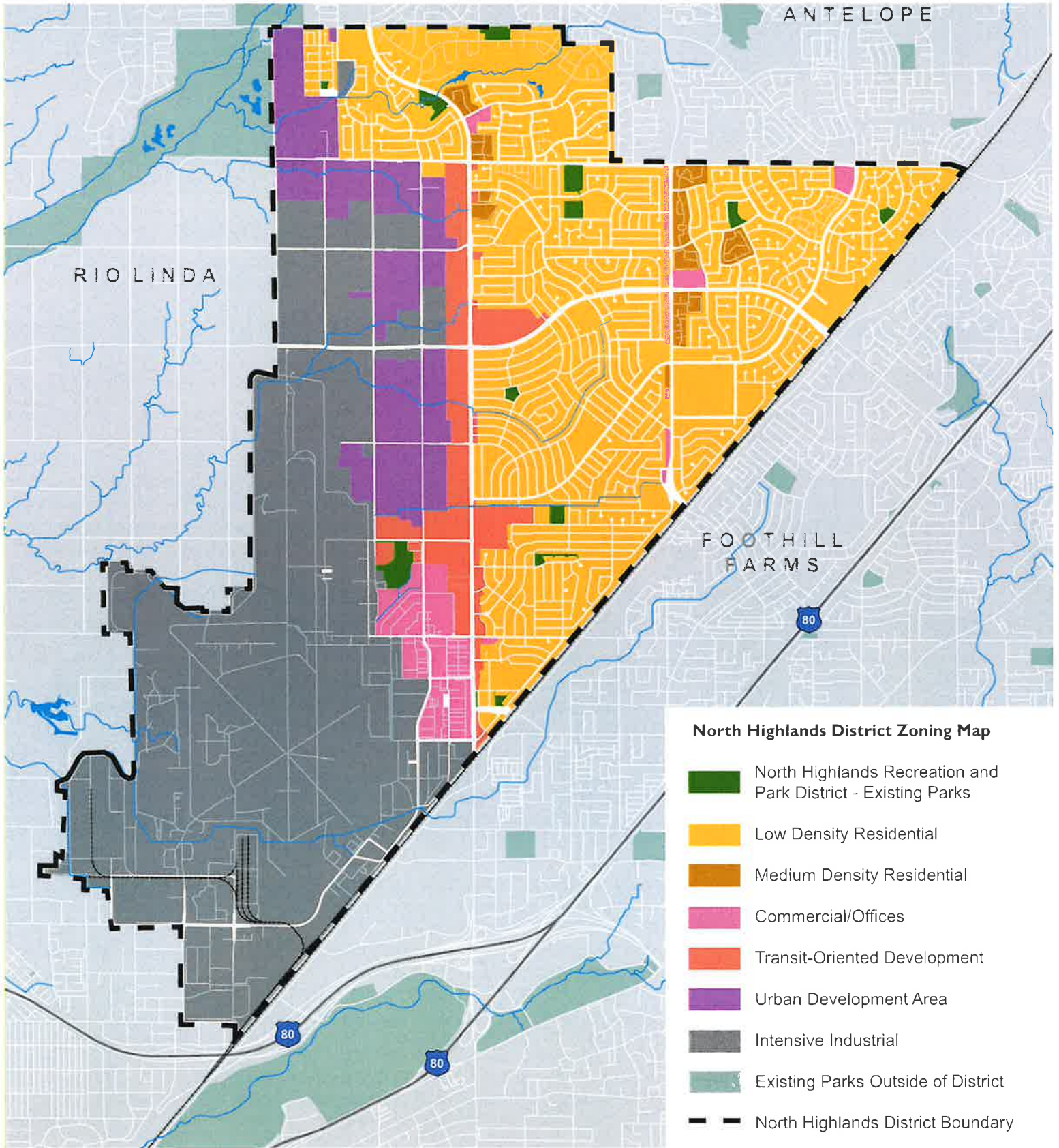
Based on these demographics, this indicates that the community is ethnically diverse, speaks English and largely speak a second language, is generally younger, and tends to have lower income. Population will continue to steadily grow, and North Highlands will continue to attract businesses and young adults with the ongoing growth of McClellan Business Park, diverse neighborhoods, and local attractions. The unique features and demographics of the North Highlands community are incorporated into the recommendations chapter for how the District can plan for the community now and for the 2033 population.

### Zoning

The land use of North Highlands is predominantly residential on the east side and primarily industrial on the southwest side, due to the McClellan Business Park. Figure 2.1 shows the District Zoning map overlaid with the District's existing parks. Because of the current land use zoning, there are limited areas for new development of parks. Existing zoning limitations will be taken into consideration when developing recommendations for new parks in **Chapter 6: Recommendations**.

13 U.S. Census Bureau, American Community Survey (ACS), 5-Year Estimates (2017–2021).

**FIGURE 2.1 DISTRICT ZONING MAP**



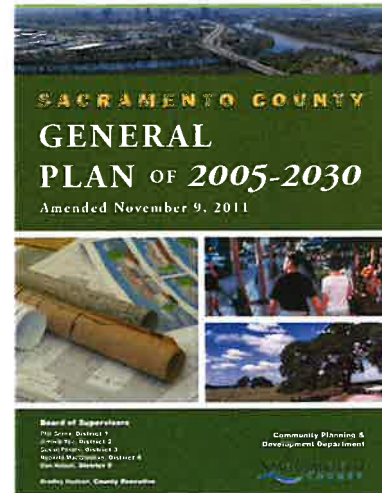
## RELATED GENERAL PLAN AND LOCAL PLANNING POLICY CONTEXT

Regional County planning and relevant local documents provide policies and implementation strategies that relate to the development of parks and recreational programs within a community.

### Sacramento 2030 General Plan

Document Summary: This document guides the growth and development within the unincorporated County over the next 20 years and provides key strategies and proactive actions with a focus on economic growth and environmental sustainability. The policies and implementation presented contribute to the quality of new open space and bike facilities development within unincorporated areas of Sacramento County.

- The chapters are divided with required and optional Elements, and the most information related to open space development is in Circulation, Environmental Justice, Open Space, and Public Facilities. The Element chapters are regularly amended with changes and updates since the 2011 version.
- Through the course of the update process, more than 180 public workshops and hearings were held, including 10 large public outreach meetings and 12 public focus group meetings.
- A key goal of the Circulation Element is related to bicycle and pedestrian facilities: "Provide safe, continuous, efficient, integrated, and accessible bicycle and pedestrian systems that encourages the use of the bicycle and walking as a viable transportation mode and as a form of recreation and exercise." Policies surrounding this goal include:
  - » CI-36. Collaborate with neighboring jurisdictions and regional agencies to coordinate planning and development of the County's bikeways, pedestrian facilities, and multi-use trails with those of neighboring jurisdictions, and to support a regional bicycle and pedestrian network.
  - » CI-37. Pursue all available sources of funding for the development, improvement, and maintenance of bikeways, pedestrian facilities, and multi-use trails, and to support bicycle and pedestrian safety, education, encouragement and enforcement programs.
- Another goal of the Circulation Element is to incorporate Smart Growth Streets, an extension of Complete Streets, that incorporates a holistic approach of street development that considers factors such as the natural environment and the surrounding community. Relevant objectives are:
  - » Incorporate "green infrastructure" to the greatest extent feasible.
  - » Create and/or improve community identity by coordinating improvements to the streetscape and the surrounding corridor to achieve a consistent look and feel or carry through a specific "theme".
  - » Create an "outdoor room" along the street to establish a sense of place and improve the comfort and overall experience of all users, particularly pedestrians and bicyclists.
- Refer to the Environmental Justice Community excerpt for a detailed review and findings from the Environmental Justice Element chapter regarding the North Highlands/Foothill Farms community. Relevant objectives are:
  - » Promoting and encouraging physical activity



- » Community design that promotes physical activity (including development that supports pedestrian and bicycle travel)
- » Active transportation (improvement of pedestrian and bicycle network)
- » Promoting and encouraging civil engagement
- » Provision of accessible recreational facilities
- » Equitable distribution of public facilities and services
- Countywide policy measures to address issues in EJ communities include:
  - » EJ-21. Provide safe, low stress, interesting and convenient environments for pedestrians and bicyclists, including inviting and adequately lit streetscapes, networks of trails, paths, parks, and open spaces that connect residences with key destinations, and encourage regular exercise and the reduction of vehicular emissions.
  - » EJ-22. Parks should easily be accessible to the surrounding neighborhood and beyond and be as barrier-free as possible, particularly for those with limited mobility.
  - » EJ-24. Increase tree canopy coverage to at least 35 percent in all unincorporated County neighborhoods by 2040, especially those that are in Environmental Justice Communities.
- The Open Space Element chapter provides objectives and policies related to trails and greenbelt development. A key objective is the “establishment of trails and greenbelts to provide for recreational opportunities and community separators.” A policy related to this is Policy OS-11 that states, “establish trail connections and linkages within the County and across jurisdictional boundaries that are compatible with existing land uses. These trail connections shall have the capability of being Class I trails (off-street, separated facilities) with grade separations wherever feasible.”
- The Public Facilities Element chapter discusses parks standards of Sacramento County. The goal is to “provide a total of 20 acres of regional parks and local parks per 1,000 residents from various sources,” where “out of the 20 acres per 1,000 population target, the County strives to provide 12 acres of Regional Parks per 1,000 residents.” The remaining balance is to be provided by local park districts and other entities.
  - » Sacramento County follows the Quimby Act requirements on residential development for local park agencies or districts in unincorporated areas of the County at the minimum of 3 acres and a maximum of 5 acres of parks per 1,000 population.
- Five Park types are defined in the Public Facilities Element chapter. These are: Pocket Park, Mini Park, Neighborhood Park, Community Park, Regional Park, and Other Park Types, such as open space preserves, parkways along creeks and other drainage or power line corridors, and associated trails.
  - » Pocket Parks are small mini parks uses in constrained developed areas with limited park space or areas with unique recreation opportunities. These parks have limited facilities due to space constraints and may include picnic areas, trail connections, arbors, or sitting areas.
  - » Mini Parks are small parks located within residential neighborhoods and serve residents that live within a one-third-mile radius of the park. These parks are intended to promote alternative modes of transportation and are integral for mixed-use and urban infill development. These parks typically provide play areas, tables, shade structures, walkways, and landscaping. Mini Parks may also take the form of urban parks and include features such as fountains, public art, performance spaces, or community gardens.
  - » Neighborhood Parks are medium sized parks that provide both passive and active recreation opportunities. They serve residents living within two-thirds- to one-mile

radius. Neighborhood parks typically provide playgrounds, sport fields or courts, and game areas.

- » Community Parks are larger than 10 acres and serve residents within a radius of three miles or more. Community parks provide a variety of amenities that may include off-street parking, restrooms, swimming pools, sports complexes, and community center buildings in addition to basic neighborhood park facilities.
- » Regional Parks are the largest among the different park typologies. They typically provide a specialized recreation function such as golf courses, regional trail systems, or interpretive centers. These parks often preserve natural, cultural, historical, or archaeological areas of significance.
- » Other Park Types include open public space that do not fall within any of the above categories. This may include open space preserves, parkways along creeks, associated trails, or open areas along drainage channels or power line corridors.

TABLE 2.2 SACRAMENTO COUNTY PARK TYPOLOGIES AND STANDARDS		
PARK TYPOLOGY	ACREAGE/ 1,000 POPULATION	STANDARD PARK SIZE
POCKET PARK	0 – 2.0 ACRES	≤ 2 ACRES
MINI PARK	0 – 2.5 ACRES	2 – 5 ACRES
NEIGHBORHOOD PARK	0 – 2.5 ACRES	5 – 10 ACRES
COMMUNITY PARK	2.5 ACRES	10 – 75 ACRES
REGIONAL PARK	2.5 ACRES	> 75 ACRES

## Environmental Justice Community

The Sacramento County 2030 General Plan identified that the North Highlands/Foothill Farms community, which is a portion of the District's boundaries, is one of four Environmental Justice Communities (EJ Communities). Figure 2.2 shows the map limits of the North Highlands/Foothill Farms Environmental Justice community area that encompasses North Highlands and a portion of Foothill Farms. EJ Communities are "areas that are considered disadvantaged compared to other parts of the unincorporated County" and have geographic inequities that lead to issues of environmental burdens, such as pollution and lack of parks. EJ communities have higher percentages of low-income residents, minority residents, and/or immigrant communities and tend to have higher concentrations of environmental hazards, resulting in health problems from exposure to these hazards.

Physical activity and access to parks and recreational activities are highly correlated with the physical and mental state of a community. A community with a safe system of parks, open spaces, trails, and urban green spaces can contribute to long-term healthy and active lifestyles. Park accessibility and park acreage are important measures to understand park distribution within different neighborhoods. The North Highlands/Foothill Farms EJ community has a lower percentage of residences located within one-fourth of a mile of a park than non-EJ areas (approximately 40% and 50%, respectively). Park acres per 1,000 residents in the North Highlands/Foothill Farms EJ community are half that of non-EJ areas.

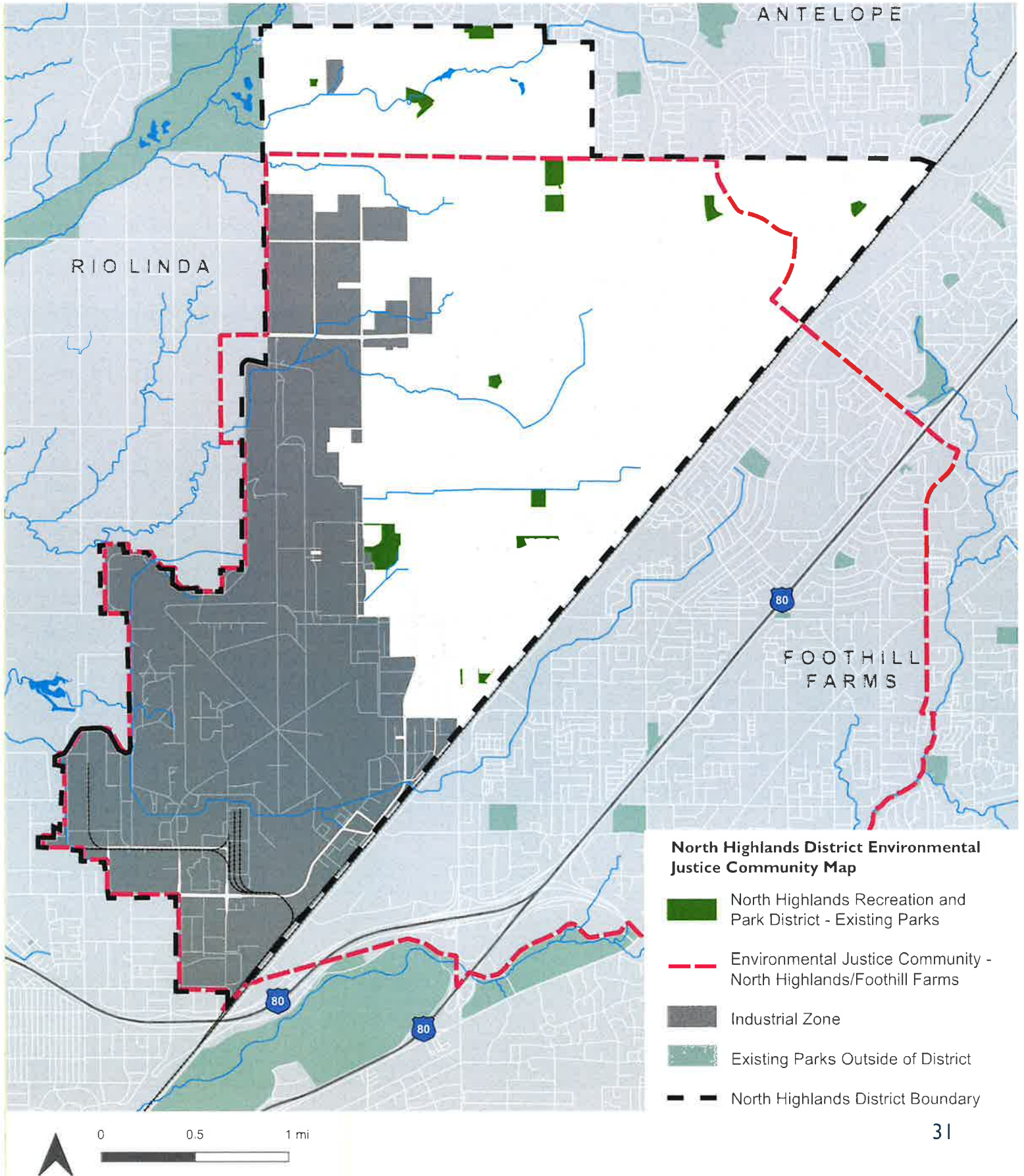
A good bike trail network encourages alternative transportation and bicycle activity within a community. The North Highlands/Foothill Farms EJ community has the lowest percentage of Class I bike trails per 1,000 residents among the four EJ communities. On the other hand, the North Highlands/Foothill Farms EJ community has a comparable amount of Class II bike trail miles per 1,000 residents when compared to non-EJ Areas. Also, regarding bike and pedestrian collision rates per 1,000 residents, North Highlands/Foothill Farms EJ community has a rate more than twice that of non-EJ areas.

Obesity is a serious health issue, and obesity prevalence is increasing across the nation. North Highlands/Foothill Farms EJ community has the highest percentage of obese individuals among the four EJ communities with a rate of 35%, while non-EJ areas have a 25.9% rate, respectively.<sup>14</sup> Compared to non-EJ communities, the North Highlands/Foothill Farms community also tends to earn less, have higher percentages of limited English-speaking households, and have higher violent crime and property crime rates.

Based on feedback from a 2019 community workshop, a shared sentiment among North Highlands/Foothill Farms residents was a concern about the safety and lack of bike lanes and sidewalks in their community. Street trees and streetlights are also lacking. Respondents indicated they also tend to not participate in public meetings because they either don't think their opinions will be taken seriously or feel the meetings will be a waste of time. Involving the community's youth in public engagement efforts and partnering with local community-based organizations can help improve public engagement.

<sup>14</sup> Sacramento County Department of Health Services (2017, 2018).

**FIGURE 2.2 NORTH HIGHLANDS DISTRICT ENVIRONMENTAL JUSTICE MAP**





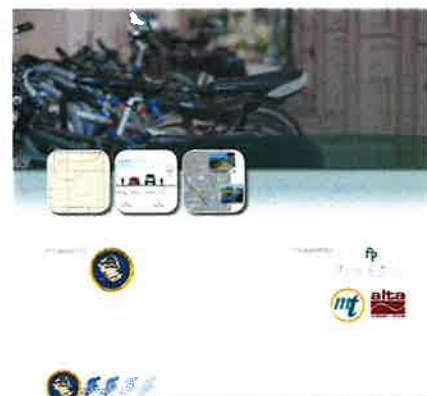
- The policies for provisions of parks and recreation facilities include the following:
  - » PF-121. The County supports the adoption and implementation of Parks and Recreation Master Plans by local recreation and park districts to establish goals and policies for community-oriented parks and recreation facilities that are consistent with the goals and policies of this General Plan.
  - » PF-122. To help assure that local recreation and park district Master Plan standards for levels of service may be achieved and maintained, the County may require new development to dedicate land, pay in-lieu fees and development impact fees, or otherwise contribute a fair share to the acquisition and development of parks and recreation facilities. For development in infill areas where land dedication may not be practical, the County in cooperation with the affected park district may explore creative alternatives for providing park and recreation facilities.
- An objective related to policies supporting park operations and maintenance: “Sufficient funding to operate and maintain existing and new parks at an adequate level.” Policies related to meeting this objective include:
  - » PF-126. Encourage local park districts to develop user fees supporting recreation programs for those activities that go beyond providing for basic recreation needs. Examples include sports leagues, tennis and other court complexes, leisure enrichment classes for all ages, aquatic centers and splash parks, and community centers.
  - » PF-128. Encourage park development adjacent to school sites and the formation of joint-use agreements between school and park districts.
  - » PF-129. In cooperation with local park districts and County Regional Parks, the County shall assist in establishing permanent financing systems for the purpose of supporting an adequate level of park services and maintenance.
- An objective related to inter-agency coordination is: “Close coordination with park agencies to insure good regional and local planning, and an efficient use of available funding.” Policies related to meeting this objective include:
  - » PF-130. Encourage local park districts to collaborate and coordinate with other districts, agencies, and organizations.
  - » PF-131. Support the cooperation of local park districts and the County Department of Regional Parks to provide the most efficient delivery of parks and recreation services.

### **Sacramento Bike Master Plan 2011**

Document Summary: This document aims to guide and influence bikeway policies, programs, and development standards to make bicycling in Sacramento County more safe, comfortable, convenient, and enjoyable for all bicyclists. The information in this document provides related information on ways to improve trails and access for pedestrians and bicyclists.

- Six public workshops were held, including one in North Highlands, and a public opinion survey was developed and distributed as part of the bike master planning process.
- This overarching vision was developed based on community feedback collected from the public outreach effort: “Provide safe, continuous, efficient, integrated, and accessible bicycle and pedestrian systems that encourage the use of the bicycle and

Sacramento County  
BICYCLE MASTER PLAN  
April 2011



- walking as viable transportation modes and as forms of recreation and exercise.”
- A key goal to open space development is to “Increase the total number of bicycle facilities by at least 5% each year.”
- An implementation measure to contribute to this goal is to “Eliminate gaps in the bicycle network to improve connectivity between destinations and expand the network of bikeways that offers riders an array of route choices.”
- Under the proposed countywide projects and support facilities section, there are design guidelines presented for bicycle destination and wayfinding signs and short-term and long-term bike parking. There are also guidelines for monitoring and maintaining both off-street and on-street bikeways.
- Bikeway security is important to ensure bicyclists feel safe, comfortable, and encouraged to use bike paths, routes, and trails around the County. Proper design and maintenance are both essential components to providing a safe, quality bikeway system for users. Specifically for Class I bike paths, the document states to “place benches and other path amenities at locations with good visual surveillance and high activity.”
- In addition to infrastructure guidelines, the Bike Master Plan outlines three important ways to make a bicycling program successful: encouragement programs, education of proper bicycling etiquette and safety, and enforcement programs.

### **Sacramento County Pedestrian Master Plan 2007**

Document Summary: This document presents a guideline for how pedestrian safety and access can be improved on public streets within the unincorporated areas of Sacramento County.

- Overall goal is “to optimize the pedestrian experience, to provide safe and usable pedestrian facilities for all pedestrians, and to assure compliance with all federal, state and local regulations and standards.”
- The document provides several policies related to developing quality pedestrian facilities:
  - » Policy 1 – Pedestrian Safety. Create a safe street environment for pedestrians.
  - » Policy 2 – Disabled Access. Develop, build, and maintain a pedestrian network that is accessible to all.
  - » Policy 3 – Pedestrian Access. Develop, build, and maintain a convenient and well-connected pedestrian network that offers a viable alternative to the use of automobiles.
  - » Policy 4 – Streetscaping and Land Use. Create a comfortable and aesthetically interesting street environment for pedestrians.



### **North Highlands Recreation and Park District Self-Evaluation and Transition Plan 2022 (Draft)**

Document Summary: This document provides a comprehensive accessibility review of the District’s programs, services, activities, policies, buildings, facilities, and parks. The information in this document includes relevant findings regarding accessibility and recommendations to enhance accessibility at existing parks, programs, and facilities.

- While the District is compliant in providing overall access to programs, services, and activities, it is recommended to provide the following to enhance access to public meetings and facilities:

- » Meetings and events open to the public should be held in buildings that meet accessibility requirements, or in the accessible portion of the building with accessible elements that serve the area where the meeting or event is held. For example, parking, restrooms, and drinking fountains that serve the area where the meeting and event is held should be accessible.



- » Information regarding a facility should include information regarding accessible features and elements of the site. For example, accessible parking, accessible restrooms, and other items and elements should be indicated on documents and on the website. Indicating accessible paths of travel and accessible entrances also provides valuable information for persons with disabilities. A contact number and email address should be provided for additional assistance.

- The District is compliant in their outreach materials and activities and can further enhance access through the following general recommendations:
  - » The District should consider including additional pictures and references to persons with disabilities in publications, brochures, and materials.
  - » Organizations representing persons with disabilities and areas with an increased population of persons with disabilities could be targeted for input regarding additional methods to disseminate information regarding programs, services, and activities of the District.
- The District was found to be not compliant in providing access to its programs, services, and activities in leased sites and joint-use agreements. At the time of evaluation, joint-use and lease agreements were not available for review.
  - » Policies and practices to ensure the District leases accessible space from others or to others by the District were not found.
  - » The District should review the accessibility of sites that are and may be leased in the future prior to engaging in a lease or renewal and establish a procedure for a pre-lease inspection.
- The District was found to be in partial compliance in providing special events and activities sponsored by the District and are required to be accessible in accordance with ADA requirements. The following recommendations are outlined below:
  - » Accessible features and elements for special events and activities should be indicated in publications, brochures, and on the website. Accessible features may include accessible parking and restrooms, for example.
  - » A statement of accommodations should be included on the website, flyers, and publications regarding the special event or activity.
- The District was found to be in partial compliance in the maintenance of accessible features in accordance with ADA requirements. The following recommendations are presented below:
  - » The District may consider developing internal procedures or policies to maintain and track accessible features that require general maintenance. A few examples include re-stripping of parking and trimming vegetation or items that interfere with sidewalks and paths of travel.

## Sacramento County Active Transportation Plan 2022

Document Summary: This document is a guide for unincorporated areas of Sacramento County in building a balanced transportation system that supports and encourages active modes of travel. Relevant planning document information includes priorities for street improvements in North Highlands to enhance opportunities for alternative modes of transportation, including bicycling, walking, and rolling (i.e., utilizing a wheeled mobility device such as a wheelchair or stroller).

- Watt Avenue within the North Highlands section is shown as a High-Injury Network (HINs). HINs are corridors that have high concentrations of pedestrian-involved and bicycle-involved collisions.
- Antelope Road, Elkhorn Boulevard, Q Street, and Roseville Road were streets identified with sidewalk gaps and are located within the North Highlands District boundaries. Watt Avenue was identified as a Pedestrian District with about four major intersection points.
- Several streets in the North Highlands District boundaries were proposed with the following bicycle facilities improvements:
  - » Elkhorn Boulevard, Q Street, Watt Avenue, Walerga Road, and Roseville Road were recommended to be study corridors for Class IV Separated Bikeway. This type of bicycle facility indicates a physical barrier between the bicycle lane and motor vehicle lane(s); barriers can include bollards, curbs, elevation, or parking. Due to constraints within the built environment, these corridors require additional study and community engagement opportunities before formal recommendations can be made.
  - » Class II Bicycle Lanes are proposed along Antelope Road, 28th Street, 32nd Street, and 34th Street.
- Demand for short-term and long-term bicycle parking were identified in areas within the North Highlands District boundaries, including along Watt Avenue, Don Julio Drive, and Elkhorn Boulevard.
- As a major arterial road, Roseville Road was prioritized to have sidewalk gap improvements. The intersection between Roseville Road and Watt Avenue were also prioritized for closing "gaps" within the network since they provide important connectivity, access, and trip choice benefits. Antelope Road, Q Street, and Elkhorn Boulevard were additional local and collector roads identified for sidewalk gap improvements.
- There are several funding sources available for active transportation-related projects. These funding opportunities include competitive grants, impact fee/assessment district strategies, and formula-based funding methods. The following may be applicable to the District:
  - » Sacramento Transportation Authority (STA) Measure A
  - » Sustainable Transportation Equity Project (STEP)
  - » SACOG Active Transportation Program (ATP)
  - » California Active Transportation Program (ATP)
  - » Urban Greening Grants
- Several existing conditions in North Highlands/Foothill Farms EJ Community were identified:
  - » While most of the roads in North Highlands community have connected sidewalks, the connectivity along Watt Avenue is broken due to missing stretches of bike lanes between Elkhorn Boulevard and Don Julio Boulevard.
  - » Pedestrian violations and right-of-way, as well as unsafe speed, were the most frequent contributing factors to pedestrian collisions. Improper turning and biking on the wrong side of the road were found as the most frequent contributing factor of bike collisions.
- Cost estimates of pedestrian sidewalk improvements and Bicycle Class improvements for individual streets are presented in the Appendix chapter.

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# CHAPTER 3

## BEST PRACTICES & DESIGN GUIDELINES

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# 3. BEST PRACTICES & DESIGN GUIDELINES

## INTRODUCTION

Parks and recreation programs are valuable in every community, as they provide many social and health benefits for people. They promote quality of life, strengthen community identity, and support the local environment and economy. Access to parks and recreational facilities became even more apparent during the coronavirus (COVID-19) pandemic, where many people found relief and sought refuge in parks during one of the most challenging times of their lives. This reinforces the importance of having safe, accessible, quality parks and recreational facilities for public use and enjoyment for many years to come.

This chapter is intended to provide a snapshot of current trends and best practices in parks and recreation planning. The data also captures the insights and impacts of the COVID-19 pandemic in parks and recreation in order to understand and provide guidance and recommendations for the District to move forward in a post-pandemic world.

## CURRENT TRENDS IN PARKS AND RECREATION

Understanding the latest trends in parks and recreation planning provides insight and benchmarking data about the state of the parks, recreation, and sports industry. Research reports used are from the National Recreation and Park Association (NRPA), the Outdoor Foundation, Sports and Fitness Industry Association (SFIA), and Aspen Institute's Sports and Society Program. Comparison data will later be presented showing where the North Highlands Recreation and Parks District stands in relation to other comparable parks and recreation districts in Northern and Southern California. The comparisons will include population, park acres, Level of Service (LOS), and program participation.

Reviewing trends and best practices is important in the Parks and Recreation Master Plan's goal of maximizing opportunities to engage users in creative forms of exercise. Participation in parks and recreation opportunities is key to ensuring long-term success of parks and recreation facilities and the valuable benefits they provide. Increase in activity and fitness helps support the health and well-being of individuals and the overall community. Engaging users of different demographics strengthens community identity and encourages healthy lifestyles for all.

It is important to note that national trends and metrics are meant to provide general, supplemental information and that the goals, needs, and aspirations related to parks and recreation should be tailored to the unique community the District serves.

## NATIONAL RECREATION AND PARK ASSOCIATION (NRPA) RESEARCH REPORTS

### 2022 Engagement with Parks Report

Every year since 2016, the NRPA has conducted a survey to better understand how the American public interacts with parks and recreation. For this report, Wakefield Research, on behalf of NRPA, conducted an online survey between May 18 and May 30, 2022, and surveyed 1,000 U.S. adults ages 18 and older about their perception of parks and recreation in the past year.



### *Favorite Park and Recreation Activities*

Most respondents indicate visiting a local park, playground, dog park, or other local open space as their top favorite park and recreation activity (73%). The second-most popular activity is hiking, biking, and walking on local trails (53%). Playing sports—such as basketball, golf, and tennis—with family, friends, and neighbors ranked third as a favorite park and recreation activity. Gen Zers, those who consider themselves very active, millennials, and parents are groups that indicate playing sports with friends and/or family is a top activity (44%, 42%, 41%, and 41%, respectively).

Other favorite park and recreation activities include visiting a local swimming pool/aquatics center and visiting a local recreation or senior center (24% and 22%, respectively). Taking part in classes/lessons/activities or any other offering at a local recreation center, participating in an organized sports league, and children in the household participating in an out-of-school time program (e.g., summer camp, before-/after-school care) are favorite additional activities indicated by survey respondents (17%, 17%, and 13%, respectively).



### *Reasons for Visiting Local Parks and Recreation Facilities*

The top three reasons for visiting a local park and/or recreation facility are being with family and friends, exercising and being physically fit, and taking a break from day-to-day stresses (54%, 53%, and 32%, respectively). Parents and those ages 18 to 34 are two groups most likely to choose spending time with family and friends as the main reason (60% and 60%, respectively).

Additional reasons for visiting local parks and/or recreation facilities are to experience excitement/adventure, to connect with members of the community, and to learn a skill or craft (30%, 22%, and 13%, respectively). This shows the wide range of reasons people visit parks, showcasing the importance of customizing parks and recreational opportunities that meet the needs and aspirations of the individual community.

### *Barriers that Kept People from Experiencing Parks and Recreation Opportunities*

The most frequently cited obstacle that kept people from greater enjoyment of their local park and recreation facilities was lack of time by 37% of survey respondents, which is the same percentage from the 2019 report. Pandemic-related barriers (e.g., closed facilities, stay-at-home order, budget cuts) was the top obstacle in the 2021 report, and it was the second most cited obstacle in this latest 2022 report, showing that, unsurprisingly, obstacles related to the pandemic remain high on the list. A little over one-third of survey respondents indicated this (34%).

Other barriers include concern about personal safety at the parks/recreation facility, lack of quality facilities near home, and unaware of the location/offers (20%, 16%, and 15%, respectively). Survey respondents also indicated additional barriers that kept them from enjoying local parks and recreation opportunities, such as concern about personal safety traveling to or from the parks/recreation facility, offerings of local parks/recreation facilities do not match areas of interest, and excessive costs/fees (15%, 14%, and 14%, respectively).

Safety concerns related to parks and recreation facilities are important to survey respondents, along with the quality of parks and recreation facilities. Lack of awareness about their local park and recreational opportunities remain on the list, which implies the need for effective marketing methods to reach as many community members as possible.

#### Preferred Methods for Learning About Local Park and Recreation Amenities, Programming, and Services

Facebook is the preferred method of learning about local park and recreation offerings, indicated by 43% of survey respondents, with millennials indicating Facebook as their top method among other methods (57%). The second preferred method is through email (35%). The top preferred method for Gen Xers is Facebook (45%) and mail from the agency and emails from the agency are the top two methods for Baby Boomers (49% and 45%, respectively). Gen Zers equally prefer learning about these opportunities through Facebook, Instagram, and TikTok (45%, 45%, and 45%, respectively).

Generally, the survey response data shows that those ages 55 or older tend to prefer direct methods, such as emails, mailers, or an agency website. Those who are middle-aged or older also prefer traditional methods of learning about local park and recreation opportunities, as well as the social media platform, Facebook. Millennials and Gen Zers tend to generally prefer social media platforms as a source of learning about these opportunities, including Instagram and YouTube. This indicates the importance of using various online communication methods to reach different age groups and keep them aware about parks and recreation opportunities.

#### Additional Survey Results

Additional survey results highlighted in the report include:

- The top five groups most likely to have visited a local park/recreation facility within the past three months are parents, those who identify as very active, those living near a park, those who identify as Hispanic, and Millennials (87%, 86%, 82%, 82%, and 82%, respectively).
- Those who identify as Hispanic and non-white and as Baby Boomers visit their local parks and/or recreation facilities most frequently, registering 25 visits per year on average.
- Vital services people want their local park and recreation agency to deliver include providing job and volunteer opportunities for youth and young adults and deliver programming and support that improves community physical and mental health (90% and 89%, respectively).



#### Summary

People value parks and recreation and enjoy the vast array of the opportunities, programs, and services their local agency provides. Reasons for visiting a park and/or recreation facility can vary because each person's relationship with parks and recreation is unique. While the COVID-19 pandemic was regarded as a high barrier that kept people from experiencing parks and recreation opportunities in the past year, restrictions were eventually loosened and many parks and recreation facilities were open at the time of writing of this Parks and Recreation Master Plan. Many survey respondents regarded safety concerns and lack of quality of parks and recreation facilities as

major barriers. Safety and quality of parks and recreation facilities are regarded important by most participants and should be considered as part of parks and recreation planning to encourage and maintain public use. **Chapter 5: Needs Assessment & Analysis** provides detailed statistics of survey results and findings.

Lack of awareness about parks and recreation opportunities persists, so it is important for a local agency to use effective marketing strategies to engage with as many community members as possible, especially those of diverse ethnic backgrounds and ages. Using a wide variety of marketing strategies and social media platforms can be helpful in reaching different age groups. It is important to not only reach out to local community leaders, but to also maintain a collaborative relationship regularly with them to build trust between the agency and its community.

### **Diversity and Inclusion in Parks and Recreation**

All people, regardless of race, ethnicity, age, income level, physical ability, sexual orientation, gender, or religion should have access to quality parks and recreation. Every member of every community should enjoy and benefit from quality parks and recreation. The definition of inclusion is “removing barriers, both physical and theoretical, so that all people have an equal opportunity to enjoy the benefits of parks and recreation.” Striving for inclusion can increase equitable access and improve access to health opportunities for in-need communities with programs and services that cater to their needs and aspirations.



Findings from the 2018 NRPA Parks and Recreation Inclusion Report can help better describe how agencies across the United States engage with all members of their communities. The NRPA Research team conducted a survey with 26 questions in September 2017 and had a total of 497 responses. Key insights from the report includes:

- Developing and implementing a formal inclusion policy allows park and recreation agencies to maintain consistent guidelines and match their actions to those guidelines. These guidelines should be customized to reflect the agency’s strengths and strategic goals.
- Partnering with third parties—such as local schools, nonprofit organizations, and area wide agencies—can allow more inclusive access to specific programming and activities for the aging population and individuals with a disability.
- Insufficient funding and staffing are the greatest barriers keeping parks and recreation from being inclusive to all members of a community. Lack of staff training, insufficient community outreach, and lack of understanding of the community’s needs are additional challenges noted in the report.

Based in Sacramento, the California Park & Recreation Society has a community that provides information and discussion about diversity and inclusion related to parks, recreation, and leisure service providers. This can be a potential resource to support of the efforts of the District.

## General Opportunities

This report also presents opportunities for specific groups, including individuals with a physical or cognitive disability, multicultural/racial/ethnic communities, and refugee and immigrant communities. The following are common examples of general programming offered and designed for these groups.

### Individuals with Physical or Cognitive Challenges

Physical activities and fitness training are the top programs offered for individuals with a physical or cognitive disability. Offerings include walking programs, yoga classes, personal training, and sport leagues. Additionally, commonly offered programs are:

- Volunteer or employment activities, including opportunities to volunteer or work at park and recreation centers
- Health and wellness programs, including chronic disease prevention (e.g., arthritis, diabetes), treatment programs, and cooking/nutrition classes
- Field trips, tours, and vacations
- Special Olympics and/or Paralympics
- Therapy and mentoring services, including swimming/water therapy, art/music therapy, and peer coaching
- Specialized programming should be provided to individuals of all ages who live with a physical or cognitive disability, especially children

### Multicultural/Racial/Ethnic Communities

Volunteer positions, program involvement, and social engagement are opportunities to increase inclusion for specific groups. Programs that meet the needs of multicultural, racial, or ethnic communities can support the well-being of historically marginalized and vulnerable communities. These programs include:

- Celebrations of the respective communities, such as heritage or a holiday festival
- Health and wellness programs targeted to specific members of the community
- Culturally sensitive program hours (e.g., women-only pool time, female program leaders for female students, etc.)
- Quiet hours for persons with sensory processing challenges

### Refugee and Immigrant Communities

Multicultural community programs and events are the most common park and recreation offerings to refugees and immigrants. A majority of park and recreation agencies that offer programming specifically for refugees and immigrants sponsor festivals and other celebrations that highlight these members of a community. Other programs and activities include:

- Community gardens
- English as a Second Language (ESL) classes
- Job skills training, including computer skills

While recreation programs for refugee and immigrant communities are often children-focused, many parks and recreation agencies also offer programs and activities for adult members of these populations.

### Summary

Understanding the community, along with their needs and aspirations, is important to help park and recreation leaders make optimal decisions regarding their park and recreation offerings. Creating and implementing a formal inclusion policy in an agency can help ensure that actions will match those policies. Agencies can also seek partnerships with third-party organizations to help diversify their park and recreation opportunities to cater to marginalized groups and residents living with a disability.

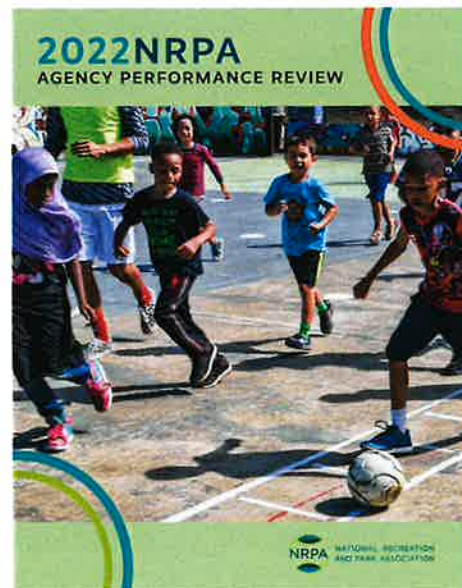
It is also essential to prioritize the type of facilities, services, and offerings offered, especially for agencies with a tight budget and/or other constraints. Engaging with specific community groups can help agencies plan for new park and recreation programs, facilities, and spaces. Focus groups and community leaders are good starting points for inclusive outreach, along with providing staff training and resources that promote parks and recreation inclusiveness.

These are all efforts to make park and recreation opportunities more inclusive in the community an agency is serving. Every community is made up of different groups, so it is important for a park and recreation program to specialize and cater engagement strategies, priorities, and decisions to their community's unique demographics. A focus on expanding inclusive environments and programming will lead to more constituents with access to park and recreation opportunities. This contributes to healthy lifestyles and enhances quality of life for everyone, promoting active, thriving communities.

### **Recreation Program Trends**

As communities grow and continue to diversify, recreational needs change along with them. Providing relevant and high-quality services and programs not only leads to sustained and/or increased participation rates, but also provides physical and mental health benefits to the community. The NRPA reports that programs provide the largest non-tax revenue for agencies, making retaining active participants crucial for many agencies. Researching relevant trends on a national and local level can provide key insights into how the District can better plan for future recreation programs that are both sustainable and meet community needs. This section looks into relevant research and data from the National Recreation and Park Association (NRPA), Outdoor Foundation, Sports and Fitness Industry Association (SFIA), and Aspen Institute's Sports and Society Program.

The Aspen Institute's Project PLAY focuses on research, resources, and leadership centered around sports participation in youth ages 6 to 18. Every year, Project PLAY releases a State of Play report that provides a comprehensive overview of current sports trends across the nation. Information is gathered through a statistical survey issued in partnership with Utah State University, Louisiana Tech University, and TeamSnap. In addition, Aspen Institute works alongside the Sports & Fitness Industry Association.



SFIA works to promote sports and fitness participation through advocacy, leadership, and research primarily in those aged 6 and above. This Parks and Recreation Master Plan will draw information from the SFIA 2022 “State of the Industry” report and the 2022 U.S. Trends in Team Sports Report. It is important to note that as this Parks and Recreation Master Plan is written, information and data gathered are not reflective of a typical year due to the COVID-19 pandemic.



#### Impacts of the Recent Pandemic

The onset of COVID-19 forced people to look for alternative ways to spend their time. Many turned to the outdoors, setting a breaking record of 164 million participants enjoying the outdoors, which is a little over half the U.S. population in 2021. The Outdoor Foundation is an association dedicated to collaborative research, education, and guiding the recreation industry. Every year, the association performs a study to better understand current recreation trends on a national level. The 2021 study reported 6.8 million Americans tried outdoor recreation for the first time, indicating considerable growing interest in outdoor activities in 2022 and potentially beyond.

#### Beyond COVID-19

The COVID-19 pandemic revealed the importance of providing programs for all. As people are transitioning into the mindset of “living with COVID,” it is important for parks and recreation agencies to invest in high-quality, diverse, and equitable programs.

People are now motivated to be active and participate in programs. More families are now engaging in outdoor recreation together. Research performed by the Outdoor Foundation indicated that parents who have had outdoor interaction or participated in a recreation program when they were a child are more likely to provide these opportunities for their children. This makes families a crucial demographic to help ensure future and ongoing participation. As more people are looking to participate in programs, agencies will need to look to diversify the types of programs offered.

#### NRPA Recreation Program Trends

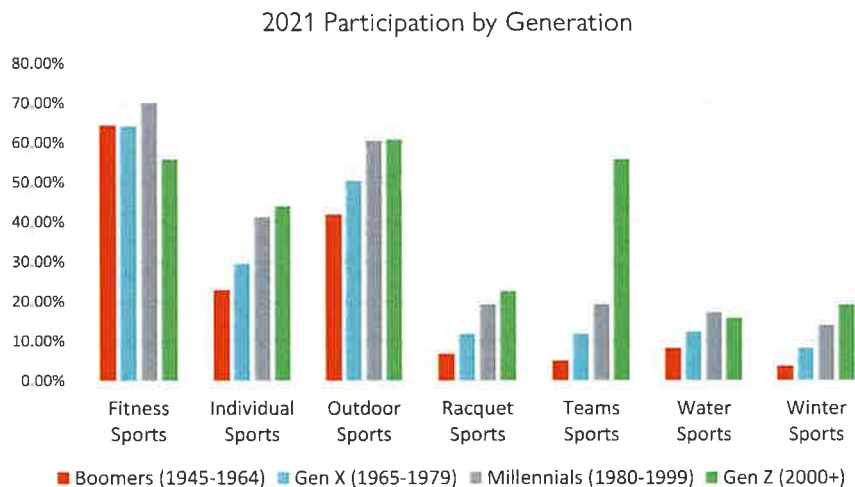
A large portion of the population visits parks because of planned programming, making programs a crucial asset of a Parks and Recreation agency. The 2022 NRPA Agency Performance Review report revealed that most agencies that serve 200,000 residents or more provide at minimum summer camp programs and out-of-school time (OST) care. Out-of-school care included programs for teens and after-school care. On top of OST programs, most agencies will offer programs that cater to different age segments and abilities of the community. Key programming included themed special events, social recreation events, team sports, fitness enhancement classes, health and wellness education, individual sports, safety training, racket sports, and aquatics.

### National Trends

The recent pandemic has brought about a big shift in how and which types of sports people participate in. Restrictions enforcing social distancing have left communities desiring more social interaction and social sports. The 2022 SFIA State of the Industry report indicated the fastest growing sports coming out of 2021 are fast-pitched softball (+15.3%), pickleball (+14.8%), and gymnastics (+10.9%). Other top outdoor activities include walking for fitness (+3.9%), day hiking (+18.1%), camping (+27.7%), and tennis (+27.9%) in the past two years. Pickleball and tennis have both emerged as popular sports among youth from the pandemic. Many agencies have been incorporating pickleball courts into parks or adding pickleball court striping within tennis courts. Many enjoy playing pickleball due to the inclusive nature of the sport.

Planning programs across age groups will be important to ensure active participation opportunities for those of all ages. Gen X, Millennials, and Gen Z make up more than 50% of program participants with Millennials and Gen Zers more likely to participate in sports team or individual athletic programs. Figure 3.0 provides a breakdown of outdoor participation by demographic age.

**FIGURE 3.0 OUTDOOR PARTICIPATION BY DEMOGRAPHIC AGE<sup>1</sup>**



### Trends in Youth Sports

While there has been a resurgence of people returning to sports, participation in youth team sports is still lower than pre-pandemic levels. Numbers indicate that community-based agencies are reopening programs to near or full capacity. However, survey responses indicate that community-based agencies are struggling with bringing participants back to their programs. On the other hand, many schools have been able to bring back sport leagues.

Overall, the fastest growing team sports include fast-pitch softball (+15.3%), gymnastics (+10.9%), court volleyball (+8.1%), and swimming on a team (+8.0%). Basketball remains the most popular team sport due to low cost of entry and the ability for participants to play casually or competitively. Baseball remains the second most popular, and outdoor soccer follows in third.

<sup>1</sup> 2022 SFIA State of the Industry, Sports and Fitness Industry Association.

Over the years, agencies are seeing a continuous rise in female youth participation in sports. In the past five years, there has been significant growth in female youth ages 6 to 12 in tackle football (20.9%), flag football (34.9%), and touch football (39.1%). Core participation for this age group is strongest in basketball, outdoor soccer, and cheerleading. Female youth ages 13 to 17 are seen with the greatest participation growth in the last five years in fast-pitch softball (70.8%), ice hockey (61.%), and tackle football (57.7%).

The male youth demographic is seeing growth in participation but not as significant of an increase as seen in female participation. Male youth ages 6 to 12 are seeing strong core participation in baseball, basketball, and outdoor soccer, with track and field (10.9%), volleyball (5.7%), and flag football being the three largest growing within the past years. For male youth ages 13 to 17, the top three are lacrosse (5.7%), wrestling (3.2%), and flag football (2.8%).

The Young Adults (ages 18–24) category has seen a steady trend in participation since 2018. Popular sports with the most growth were gymnastics (17.2%), cheerleading (15.1%), and tackle football (14.0%). Over the last year, female participation in basketball (6.1%), beach volleyball (4.0%), and court volleyball (3.9%) has shown the greatest participation growth. For males of the same age group, top sports with greatest participation growth are basketball (23.1%), baseball (9.4%), and outdoor soccer (8.0%) in the last year.



### Challenges in Youth Sports

Community based sport programs are seeing a decline in participation. Parents have indicated that they are opting to place their children in private teams and clubs over local programs, citing the desire for more quality experiences for their children. Participation rates in travel sports have doubled in the past year to 29%, according to survey participants.

Both the State of Play 2022 report and 2022 SFIA Trends in Team Sports report indicate that core sports participants are showing a decreased interest in continuing to participate in their sport or even trying a new sport. Reasons for the decreased interest are related to youth mental health issues. Some are feeling what is being called sport burnout when playing a sport repeatedly for several years. Others are facing the pressure of participating in sport leagues and the need to perform on a competitive level. Survey participants indicated that they would prefer to play sports on a casual level over a competitive level to enjoy the sport more.

### Equity in Programs

The closure of recreation programs greatly impacted disadvantaged communities. This entire process has shed further light on the inequity of parks and programs in disadvantaged communities. Agencies should be encouraged to push more resources and effort to provide opportunities for these communities. Children from lower income households are participating in sports at a much lower rate than those from wealthy households. SFIA data has shown an increase in rates, up 24% in 2021, but there are still significant gaps. Currently, the easiest entry for youth from lower income households is to participate in a school-based sport program.



## COMPARISON DISTRICTS AND AGENCIES

A comparative analysis of current recreation assets and programming across a sample of parks and recreation agencies can be helpful to establish a broad snapshot of current trends both within and outside NHRPD. The identification of appropriate comparison agencies considers numerous factors, such as population, park area and assets managed, and level of service provided per resident of the jurisdiction. Comparison agencies naturally vary and each one presents its own similarities to and differences from NHRPD. The following sections show comparison studies among four census designated places (CDP) and one park district. They are Altadena CDP, Antelope CDP, Carmichael CDP, Fair Oaks CDP, and Fulton El Camino Recreation and Park District.

Of note, parks and recreation agencies are different between Northern California and Southern California. Altadena is an unincorporated community of Los Angeles County and the park system is managed by County of Los Angeles Department of Parks & Recreation. Altadena was used in the comparison because their population size and income levels were similar to North Highlands. While certain data aligns between Altadena and NHRPD, it is important to note that there may be differences that are not apparent when performing the comparative analysis.

### **Population**

The population served by NHRPD per the 2020 census is listed as 49,327. Comparison agencies were identified based upon similar population numbers in order to make more equitable comparisons. The highest population served by a comparison agency is Carmichael, with a current population of 79,793, while the lowest is Fulton-El Camino with 30,000. These agencies were still included in the comparison analysis due to geographic proximity to NHRPD.

### **Park Area**

The total park area varies widely across the identified comparison agencies. Antelope encompasses 487.71 acres, whereas the total park acres in unincorporated Altadena total 38.1 acres. The acres listed in Table 3.0 are those managed by each recreation agency and do not include other recreation opportunities outside the jurisdiction. Notably, there is a large amount of recreational open space outside the boundary of unincorporated Altadena, which is therefore not included in its acreage.

### **Level of Service (LOS) Per Population**

Level of Service (LOS) is a traditional measurement used to show performance through metrics. Level of Service Per Population means how many acres of parkland the jurisdiction has per 1,000 population. The comparison agencies selected for this report are all under four acres per 1,000 population within the jurisdiction served. The lowest number is from Altadena with 0.9 acres per 1,000, while the highest is Fair Oaks with 3.76 acres per 1,000.

### **Program Participation**

While this Parks and Recreation Master Plan does not review the number of program participants, it is important to note that tracking of participants and reviewing participant data annually is an important Key Performance Indicator to track success of programs. Not all agencies track this information, making it difficult to make comparisons.

TABLE 3.0 COMPARISON DISTRICTS AND AGENCIES <sup>2</sup>			
AGENCY/DISTRICT (COUNTY)	2020 POPULATION	PARK AREA (ACRES)	LEVEL OF SERVICE PER POPULATION
NORTH HIGHLANDS CDP (SACRAMENTO)	49,327	85	1.72
ALTADENA CDP (LOS ANGELES)	42,846	38.1	0.9
ANTELOPE CDP (SACRAMENTO)	48,733	487.71	3
CARMICHAEL CDP (SACRAMENTO)	79,793	177.53	2.2
FAIR OAKS CDP (SACRAMENTO)	32,514	122.22	3.76
FULTON-ELCAMINO RECREATION AND PARK DISTRICT (SACRAMENTO)	30,000	83	2.73

<sup>2</sup> Data S0101, 2010 and 2021 American Community Survey, U.S. Census Bureau.





# CHAPTER 4

## INVENTORY

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## 4. INVENTORY

The District was first founded in 1955 when a five-acre parcel was generously donated by the North Highlands Improvement Association for its first park. This park is now known as Strizek Park. Today, the District has grown from its inception to managing roughly 85 acres of land with a mix of active and passive use parks providing recreation opportunities for its residents. In addition, the District works with adjacent municipalities through joint-use agreements to ensure residents have adequate access to parks and open space facilities.

The District has experienced steady growth and will continue to grow as infill development progresses. As a result, the District will need to reconsider their current parks and recreation programming to adequately serve and meet community demands and needs. The 2008 NHRPD Parks and Recreation Master Plan lists the Level of Service standard for the District to be 5 acres per 1,000 residents. This is further broken down to 2.5 acres per 1,000 residents for Community Parks and 2.5 acres per 1,000 for Neighborhood Parks.

This chapter is intended to provide a snapshot of the District's current park and recreation facilities and recreation programs offered at the time of writing this Parks and Recreation Master Plan. While neighboring parks and programs managed by other agencies may be utilized by residents, they will not be covered in this chapter. These may include parks managed by County, State, other special Districts, Cities, or privately owned parks and facilities.

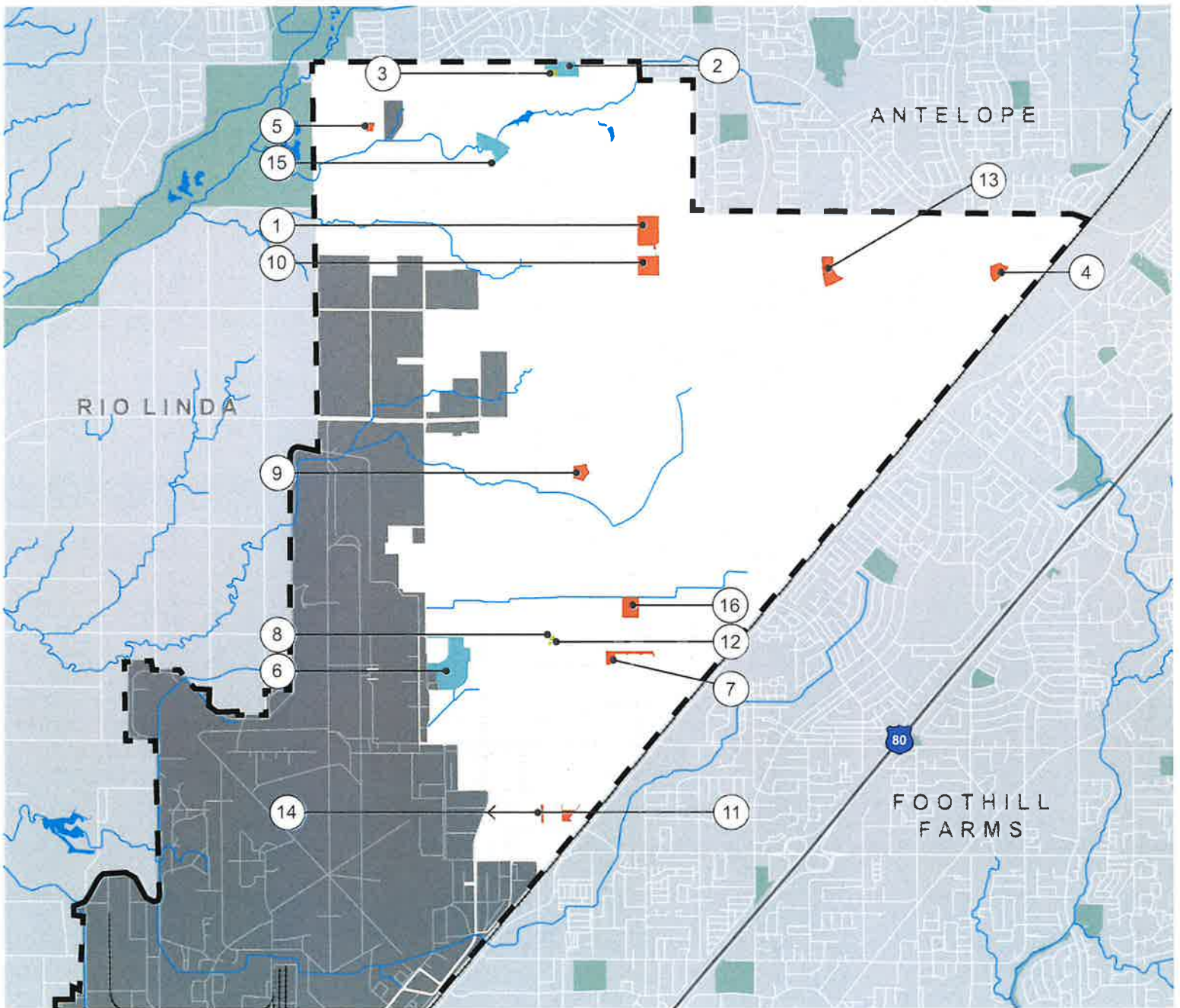
The following maps show locations of existing District parks and recreation centers. Park boundaries indicated on these maps have been approximated using Geographic Information Systems (GIS) but are not technically exact. County platting and parcel data must be consulted for questions regarding exact park size and boundaries. A detailed breakdown of amenities and observations of each park can be found in Table 4.0.

### CURRENT PARKS AND AMENITIES







Based on the five typologies outlined in the 2011 Sacramento County General Plan, NHRPD currently has one community park, seven neighborhood parks, five mini parks, and one pocket park. In addition, NHRPD currently has two joint-use agreements with Center Joint Unified School District and Twin Rivers Unified School District at Sierra Creek Park and Ridgepoint Park, respectively.

An in-depth inventory of the District's parks and facilities occurred in October 2022 to document existing conditions and quantity of park amenities in the NHRPD. The District's parks are generally in mixed conditions, ranging from good to fair. There have been efforts to renovate or build new parks since 2014, so some of the District's parks are in clean and in good condition. However, some of them have facilities and amenities that are outdated, worn-out, and are nearing the end





**FIGURE 4.0 NORTH HIGHLANDS DISTRICT EXISTING PARKS AND FACILITIES MAP**

- |                                  |                     |   |
|----------------------------------|---------------------|---|
| ① Brock Park Sports Complex      | ⑨ Larchmont Park    |  North Highlands Recreation and Park District - Community Park      |
| ② Capehart Park                  | ⑩ Memorial Park     |  North Highlands Recreation and Park District - Neighborhood Park   |
| ③ Capehart Center/Gym/Daycare    | ⑪ Planehaven Park   |  North Highlands Recreation and Park District - Recreation Facility |
| ④ Chardonay Park                 | ⑫ Recreation Center |  Industrial Zone  |
| ⑤ Cherry Blossom Park            | ⑬ Ridgepoint Park   |  Existing Parks Outside of District                                 |
| ⑥ Freedom Park                   | ⑭ Ruth Inman Park   |  North Highlands District Boundary                                  |
| ⑦ Karl Rosario Park              | ⑮ Sierra Creek Park |   |
| ⑧ Kay F. Dahill Community Center | ⑯ Strizek Park      |   |

of their life cycle. Most parks generally have diverse amenities, including picnic tables, trash cans, benches, barbecues, shade shelter, and play equipment. Open turf dominates most of the parks' landscaping, with the exception of Cherry Blossom Park. Cherry Blossom Park is the latest addition to the District's park system and utilizes a mix of low-water use plantings and open turf.

The District was awarded a Prop 68 Grant to develop Sierra Creek Park. This was formerly a neighborhood park in the previous Parks Master Plan and has now been revised with the community park typology due to the size and new community-level park amenities. Sierra Creek Park is currently in the design phase, with planned amenities that will enhance the site's natural character features. Planned park improvements include a new adventure playground, an expansive sheltered picnic and BBQ space for events and gatherings, and an outdoor amphitheater for hosting community events and performances. The park will also feature a community garden space, a public art installation, walking loop trails, restrooms, and interpretive education signage.

NHRPD is located in an area that experiences extreme heat during the summers. Pools, splash pads, and built shade covers can provide relief during those times. The Capehart pool facility was transferred to NHRPD in 2002 after the closure of McClellan Air Force Base. The pool operated for one season until numerous corrections were mandated by Sacramento County to bring the pool in code compliance. NHRPD already managed and maintained another pool within District boundaries in partnership with what is now Twin Rivers Unified School District (TRUSD). That partnership ended in 2014 by mutual agreement due to the age and excessive cost to renovate the pool. Since then, NHRPD has secured access to swimming pools at two different Twin Rivers High Schools (Foothill High School and Highlands High School) to offer swim lessons and a competitive swim team program. With the recent lifting of COVID-related restrictions, NHRPD will once again be providing aquatic programming at TRUSD pools. Additionally, there is one splash pad located on the west side of the District at Freedom Park. Splash pad operations are dependent on water restrictions and can vary every season.

TABLE 4.0 EXISTING SPORT COURTS, SPORT FIELDS, & PRIMARY PARK AMENITIES IN THE DISTRICT		
CATEGORY	PARKS	QUANTITY/DESCRIPTION
BASKETBALL	5	4F, 1H
BALL FIELD	3	8
SOCCER	2	1 WITH POSTS, 1 INFORMAL
VOLLEYBALL	1	1 WITH POSTS
SHADE STRUCTURES	8	11 STEEL STRUCTURES, 1 WOOD, 2 FABRIC
HORSESHOE	1	1
SPLASH PAD	1	1
TOT LOTS (2-5 PLAY)	5	5
5-12 PLAY	8	8
2-12 PLAY	3	3



Best practices now require shade at play structures because they can encourage users to stay active during hot periods. Currently, there are only two District parks with shade at play structures. One is Chardonnay Park, which has several small shade canopies at the play structure and fitness area. The second one is Ridgepoint Park with integrated shade canopies at the main play structure and shade cover.

Nearly every park contains a playground that serves children between the ages of 2 to 12 years old. All play areas utilize engineered wood fiber for safety surfacing. Play equipment generally appears to be outdated and does not include inclusive features. However, most parks provide accessible ramps into play areas. Many of the parks also lack accessible circulation throughout the park and often confine walking paths near the play areas. There are also inconsistencies between park furniture, park signage, color schemes, and materials within the same park and amongst the different parks.

The District currently owns and operates one gym, Capehart Gym. This gym contains one full sized basketball court and was recently renovated with new court surfacing, bleachers, basketball hoops, and a score board.

While the District strives for safety in their parks, the District can consider expanding their safety measures, including partnering with local law enforcement, enhanced camera security, promotion of a campaign to report suspicious activity, etc.

## CURRENT RECREATION PROGRAMS

Part of the District's mission is to provide creative, wholesome, and imaginative programs with a focus on families and youth participation. NHRPD focuses on providing a variety of seasonal and year-round programs to their community. District staff evaluates participation rates, available budget, and resources every season to determine program offerings.

Programs are typically offered and operated through the District. Also, NHRPD offers many programs in partnership with Twin Rivers Unified School District (TRUSD), including day camp, holiday camps, specialty classes and special events. NHRPD did make the decision to no longer operate the after school program at Ridgepoint and sports leagues for TRUSD, but values the partnership with them and plans to continue this well into the future.

Due to the District's pool in the process of a renovation and the closure of all pools during the pandemic, aquatic programs have not been scheduled at the time of writing this Master Plan. However, NHRPD has secured access to two swimming pools in partnership with Twin Rivers High Schools, so aquatic programming is planned to restart after the recent lifting of COVID-related restrictions.

In addition to seasonal programs, the District hosts community social events throughout the year to bring people together and strengthen community bonds. These include holiday events such as Park Spotlights, Holiday Extravaganza, Movie Days, and more. Separate events are hosted for active adults.

**FIGURE 4.1 CURRENT DISTRICT PROGRAMS**

A variety of seasonal and year-round recreation programs. Residents can participate in programs by creating an account on Active Net Registration System and registering for individual programs or make reservations online.

**Winter** – Toddler + Youth Aged Basketball Leagues, Youth Cheer, After School Program, Seasonal Break Camp, Contract Classes, Holiday Extravaganza Event, Breakfast with Santa Event, Rockin’ Around North Highlands Events, Valentine’s Dance Event

**Spring** – Toddler + Youth Aged Basketball Leagues, Youth Cheer, After School Program, Seasonal Break Camp, Twin Rivers Unified School District Sport Leagues, Mother’s Day Kickball Event

**Summer** – Swim Team, Swim Lessons, Seasonal Break Camps, JR. Recreation Leader, Contract Classes, Teen Camps, Summer Extravaganza, Father’s Day Nerf Wars

**Fall** – Toddler + Youth Aged Flag Football, After School Program, Seasonal Break Camps, Twin Rivers Unified School District Sport Leagues, Contract Classes, Fall Community Yard Sale Event, Halloween Extravaganza & Costume Parade Event

**Year Round / Seasonal Offerings** – Open Gym, Adult Volleyball, Toddler Play Groups, Park Spotlight, Contract Classes, Cooking Classes, Pee Wee and Youth Sports Programs, Adult Paint Classes, Miscellaneous Teen Workshops, Mini Events, Senior Programs: Harvest Time, Bingo, Movie Days



## NHRPD FACILITIES AND RENTALS

The District manages and operates three facilities for programs and rentals.

### Capehart Gym

Capehart Gym is the only full-sized gym in the District with a full-sized basketball court, volleyball equipment, scoreboards, and bleachers. As inventoried in fall of 2022, a remodel of the gym had recently occurred. Also, the joint use agreement with TRUSD is still in effect for the Ridgepoint campus. While NHRPD is not offering a subsidized after school program there, the District still has access to the gym, playing fields, and park space. The District also maintains the outdoor spaces outside of school boundaries and offers programming and rental opportunities. Negotiations have begun to extend the current agreement well into the future. The current contract expires in September 2024.



Something Extra Preschool is a vendor that operates a child care and daycare program at Capehart Youth Center. The daycare program operates year-round, Monday through Friday for infants, two-year olds, and three- to four-year-olds. The different ages are separated by rooms. Before and After School programs (Dragon's Den) are also offered by the District. Capehart Youth Center has restrooms, a kitchen for food preparation, a laundry room, and a storage room.

Those interested in gym rentals can begin the process by contacting the Recreation Coordinator. Payment for the rental is performed over the phone and must be done at least two weeks prior to their rental date. There is no deposit associated with the gym rental. Customers must sign a waiver on the day of rental.

### Kay F. Dahill Community Center & Recreation Center

The Community Center is located adjacent to the Recreation Center and is only open for community events or reservations. The venue offers a large room with a stage for wedding receptions, baby showers, quinceaneras, and other social gatherings.

While the Community Center is best suited for large events, such as weddings or quinceaneras, the District also utilizes this facility for a variety of day camps and senior programs. The large event room offers a raised platform stage and is equipped with room dividers to create smaller rooms.

The Recreation Center provides spaces for smaller gatherings and meetings. County meetings are also hosted in this building. The 900-square-foot room can comfortably seat 60 for a meal and 78 for assembly. Both centers have fully furnished kitchen facilities available for events and catering use.



### **Miscellaneous Rentals**

The District also offers picnic/barbecue rentals at Freedom Park. These are available all week long beginning the first weekend in March through the last weekend of October. There are five rentable picnic sites, which must be reserved online through the Active Net System.

## **OPERATIONS AND MARKETING**

### **Marketing**

Part of a successful park system is the ability to engage the community and retain participation in District provided programs. NHRPD utilizes a variety of tools to market programs and events. In December 2020, staff began transitioning marketing efforts over to a digital platform. However, due to the onset of the COVID-19 pandemic, the number of programs offered were scaled back and a recreation guide was not posted online.

The recreation guide was brought back in 2022 and is now sent out as a seasonal guide with different program offerings for each season. The recreation guide is no longer mailed out to residents. Instead, residents may receive a postcard or flyer in the mail or through school districts with program information. Information is also heavily pushed through the District's website and social media platforms including Facebook, Instagram, and Nextdoor. The seasonal recreation guide is posted and printed one month before the season begins to allow time to market programs and provide residents time to register for programs.

### **Operations**

All operations and maintenance for NHRPD parks and facilities are performed in-house. The District manages a staff of seven full-time maintenance employees. Their job entails landscape maintenance, parks cleanup, and fixing any operational or maintenance issue.





# CHAPTER 5

## NEEDS ASSESSMENT & ANALYSIS

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# 5. NEEDS ASSESSMENT & ANALYSIS

The Parks and Recreation Master Plan was guided by community feedback in order to inform park planning recommendations and guidance of the North Highlands Recreation and Park District's park system. This chapter will describe the methodology and results derived from the community engagement process. An analysis of community input results will also be provided. Community feedback was gathered through a blend of outreach activities, including:

- Online Survey
- Two in-person public meetings
- Interactive and analog polling
- Interactive mural boards
- Open house conversations and poster boards
- One in-person focus group meeting with sport organizations and other community groups

The community outreach process provided a better understanding of the needs within the community, including both aspirations and concerns about the District's assets and priorities for the parks system improvement.

## COMMUNITY MEETINGS

Between January and February 2023, a total of three in-person community outreach meetings were held at the District's Recreation Center. The meetings were heavily advertised in various formats and platforms to reach as many community members as possible. This included the District's social media accounts (Facebook and Instagram), the District's website, the Winter 2022 and Spring 2023 Digital Recreation Guide, and the Nextdoor platform. An email blast was sent to registrants, and physical flyers in various formats were posted on the District's community centers. NHRPD Board Members were also asked to share the flyers with their constituents.

A dedicated website for the Parks and Recreation Master Plan project was created by the District, and all three meeting recordings—both video and audio—were posted on this website. The intent of these meetings was to inform the public about the Parks and Recreation Master Plan, the planning process and timeline, and opportunities for how the community can share feedback.

All three meetings were public meetings with a presentation and an open house walk-through. The walk-through provided opportunities to engage community members one-on-one and for them to post feedback on the interactive boards. All three meetings were hybrid meetings where community members had the option to join the meetings in-person or online. People had the opportunity to join virtually via Zoom Cloud Meetings and/or Facebook Live. Interactive and analog polling were woven into the presentation to keep participants engaged and to gather additional community input.

The third community meeting was a focus group meeting that invited local groups and key sport organizations, including the Foothill Highlands Rotary Club, Foothill Farms Little League, North Highlands/Antelope Youth Soccer Club, and Highlands High School. This meeting remained open to the general public, which allowed members of other local groups to participate and provide feedback.



The community meetings were held at different dates and times to add flexibility for attendees.

- Meeting #1: Tuesday, January 17th, 2023, from 6:30 PM to 8:00 PM
- Meeting #2: Wednesday, January 25th, 2023, from 6:30 PM to 8:00 PM
- Meeting #3: Saturday, February 25th, 2023, from 2:00 PM to 4:00 PM

## SURVEY

From mid-January to early March 2023, an online survey in English, Spanish, and Russian languages was made available to the public in order to understand the needs, concerns, and priorities regarding the District's parks and recreation facilities. A total of 204 surveys were completed, while 382 would have been needed to qualify as a statistically valid survey. The total is broken down as follows: 194 completed the English version, 5 completed the Spanish version, and 5 completed the Russian version. The rate of participation leads to a 95% level of confidence with a 6.71% margin of error.

The survey was developed to assess the community's perception and experience regarding the District's parks and recreation system.

- **Gather basic demographic information of survey respondents.**
- **Identify current usage of parks, facilities, and recreation programs.**
- **Assess importance of and user satisfaction of different elements and qualities of park facilities and recreation programs.**
- **Understand barriers to user participation in District parks and recreation resources.**
- **Assess future needs and priorities for park facilities and recreation programs.**

The survey used a variety of evaluation measurements to assess community sentiment, including multiple choice, free response, and importance/satisfaction ranking questions. Physical copies of the survey were provided at the community meetings and at the District's main office. The survey link was posted on the dedicated website page and advertised similarly at the community meetings. This allowed the survey to be completed by all who desired the opportunity.

## COMMUNITY ENGAGEMENT: KEY FINDINGS

### Meeting Findings

Over the course of three separate meetings, community members had the opportunity to express their needs outside of the survey. A diverse group of people attended the meetings, including senior citizens, families, Board Members, young adults, and longtime residents of North Highlands.

Attendees were asked a series of questions during the presentation including questions about if they have visited a park in the last month, favorite types of activities at a park, and types of sport courts, fields, and amenities they would like to see more of.



## FIGURE 5.0 POLLING QUESTION AND RESULT AT MEETING

What kind of park amenity would you like to see more of?



### FIGURE 5.1 SUMMARY OF ATTENDEE RESPONSES FROM MEETINGS

- Attendees were asked the type of improvements they would like to see at the parks. Suggestions included exercise equipment, new slides, more basketball hoops, new and open restrooms, and more programming at parks including community events, dance, and aquatic programs.
- Top activities from attendees include walking, playing, baseball, basketball, and having picnics and barbecues at the park.
- In the future, attendees would like to see more baseball fields, basketball courts, designated soccer fields, tennis courts, and disc golf.
- Parks or facilities frequented by attendees included the Recreation Center, Planehaven Park, Capehart Park, Brock Park, and Strizek Park. Freedom Park was the most visited.
- Additional seating and shade were among the most requested improvements for ball fields and sports facilities. Other suggestions included adding more tennis courts, lighting at courts and fields to extend use, and restrooms.

In addition to the interactive polling, attendees had the opportunity to provide additional feedback on interactive boards. Post-it notes were provided for attendees to add any additional thoughts to the interactive boards. “This or That” questions asked attendees to choose their preference between two options during the presentation. The stakeholder meeting featured additional questions that were sport specific.

### Survey Findings

While input from the community meetings were insightful, definitive conclusions regarding community needs cannot be drawn without extreme bias due to the small sample size. Drawing information from the survey provided a better representation of community sentiment. A total of 204 surveys were received from the public. The survey collected information that included demographic data, frequency of visits and participation at parks and programs, areas of concern, areas of priority, and a series of importance and satisfaction questions.

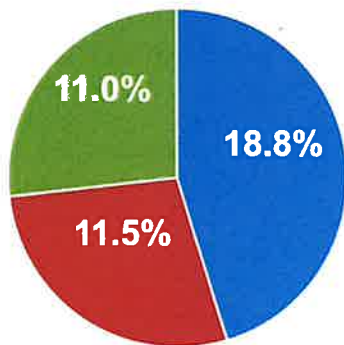
Importance versus satisfaction questions aid in determining areas of need that are adequately met and areas of opportunity for improvement. The questions ask participants to rank a list of benefits associated with parks, facilities, and programs in order of importance and their overall satisfaction with the items. Identified areas of opportunity then become a suggestive guide on where to prioritize funding and new projects. It is important to note that while 204 surveys were received, not all surveys were completed in their entirety. An analysis of the survey findings can be found in the Needs Assessment section of this chapter.

### FIGURE 5.2 COMMON THEMES EXPRESSED BY SURVEY RESPONDENTS

- A little over a quarter (27.6%) of participants visit the parks more than two times per week. A quarter only visit a few times a year (26.1%).
- Participants cite **safety** (27.5%), **lack of restrooms** (22.5%), and **lack of features/amenities** (20.5%) as the top three reasons they don't visit a park or facility.
- An overwhelming majority have visited Freedom Park. The second most commonly visited park is Larchmont Park, with Strizek Park and Brock Park each a close third.
- Many have a significantly increased perception of the value of parks and open space (31.1%) while 43.0% have had no change to how they perceive the value of parks and open space.
- About **95%** of respondents regarded **inclusive play areas promoting play for all abilities as somewhat or very important**.
- The **top 3 concerns** when visiting parks are **loitering people** (21.9%), **safety** (21.7%), and **lack of amenities** (16.9%).
- The **top 3 improvements** participants would like to see are **improve existing parks in general** (18.8%), **improve existing playgrounds** (11.5%), and **renovate and reopen the pool at Capehart Gym** (11.0%).
- 26.5% of respondents participate only once a year, and 20.3% only participate once or twice a month.
- Top three programs or services that participants believe should be a priority are **Youth Sports, Health and Wellness, and Swim Programs**.

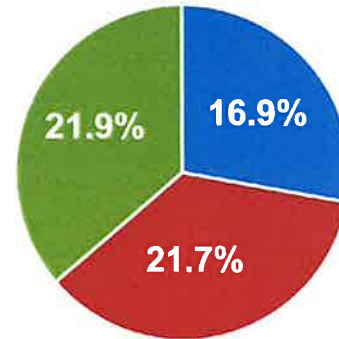
### FIGURE 5.3 TOP 3 PRIORITIES AND CONCERNS BY SURVEY RESPONDENTS

TOP 3 PRIORITY IMPROVEMENTS PARTICIPANTS WOULD LIKE TO SEE



- Improve existing parks in general
- Improve existing playgrounds
- Renovate and reopen the pool at Capehart Gym

TOP 3 CONCERNS WHEN VISITING PARKS



- Lack of amenities
- Safety
- Loitering people

**DEMOGRAPHICS**

- An overwhelming majority of residents drive to parks (64.5%). Walking (25.5%) is the second most popular form of transportation to reach parks.
- Almost half of all participants who completed the survey identify as white (46.6%). The next largest demographic group who participated in the survey identify as Hispanic or Latino (18.8%). Other demographics groups who took the survey identify as Black or African American (8.9%), Asian (4.04%), Native Hawaiian or Other Pacific Islander (3.14%), and American Indian or Alaskan Native (3.14%).
- Almost half of all participants who completed the survey were between the ages of 26 and 39 (48.3%). The second highest completion are those who are aged 55 and up (22.4%), and a third are those between the ages 40 and 54 (20.5%).

**TABLE 5.0 AGE OF SURVEY PARTICIPANTS**

AGE	%
UNDER 18	1.5%
18–25	4.9%
26–39	48.3%
40–54	20.5%
55 OR OLDER	22.4%
PREFER NOT TO SAY	2.4%

**TABLE 5.1 ETHNICITY OF SURVEY PARTICIPANTS**

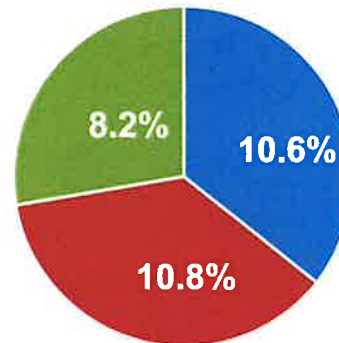
ETHNICITY	%
WHITE	46.6%
HISPANIC/LATINO	18.8%
BLACK OR AFRICAN AMERICAN	9.0%
ASIAN	4.0%
NATIVE HAWAIIAN OR OTHER PACIFIC ISLANDER	3.1%
AMERICAN INDIAN OR ALASKAN NATIVE	3.1%
PREFER NOT TO SAY	9.9%
OTHER	3.1%



## RECREATION PROGRAMS

- Most people hear about District events and programs through social media such as Facebook, Instagram, or Nextdoor (19.8%), through the online District Recreation Guide (18.6%), and through word of mouth from friends or neighborhoods (17.1%).
- A majority of survey participants have **never participated** in programs (31.2%), with many citing **lack of interest** in programs offered as the main reason, **schedule conflicts** as the second (33.3%), and the **overall cost** as the third reason (11.1%).
- Several free response questions were incorporated into the survey. Below is a summary of the most mentioned item and the number of times they were mentioned. Note that not all participants provided information for the free response questions.
  - » Additional outdoor facilities participants would like to see:
    - Pool (8)
    - Fitness (6)
    - Dog Park (6)
    - Restroom (6)
    - Splash Pad (4)
  - » Community events participant would like to see:
    - Community Fair (8)
    - Movie Nights (7)
    - Music/Concerts (5)
    - Farmers Market (5)
    - Holiday Events (4)
  - » Additional recreation programs participants would like to see:
    - Aquatics (5)
    - Health and Wellness (4)
    - Senior Programs (4)
    - Multi-Generational Programs (3)
    - Sport Leagues (3)
  - » Any additional comments or thoughts to improve parks or programs:
    - Maintenance of parks (13)
    - Improve security and safety (10)
    - Fix and reopen restrooms (7)
    - Provide more sports (3)

## TOP 3 PROGRAMS/SERVICES PARTICIPANTS WOULD LIKE TO BE PRIORITIZED



■ Health and wellness ■ Youth sports ■ Youth programs

The survey also contained several free responses for people to add additional input that may not have been addressed in the other questions. Information below is a summary of top mentioned themes in the free response.

Respondents had the opportunity to suggest additional outdoor facilities that they would like to see at their parks. There were a total of 59 free response answers. Top themes mentioned included pools (13.56%), dog park (10.17%), fitness (10.17%), restrooms (10.17%), open space for sports (6.78%), and splash pads (6.78%).

Community events are important to build trust, social connections, and form community identity. Survey participants were asked to share additional community events they would like the District to host. There was a total of 41 responses. Top events include:

- Community Fairs (19.51%)
- Movie Nights (17.07%)
- Music/Concerts (12.20%)
- Farmers Markets (12.20%)
- Holiday Events (9.76%)

Regarding additional recreational programs the District should consider, a total of 36 participants provided a response. Top programs desired are:

- Aquatics (13.89%)
- Health and Wellness (11.11%)
- Senior Programs and Events (11.11%)
- Multi-Generational/Inclusive Programs (8.33%)
- Sports Leagues (8.33%)

## NEEDS ASSESSMENT AND ANALYSIS

### Existing Parks Assessment

Site inventory visits to the District parks concluded in October 2022. A comprehensive matrix of park inventory data is provided in Appendix A.

Based on park site visits, the following general assessments were made for existing North Highlands District parks:

- Most parks offer basic amenities including playgrounds for 2-to-5-year-olds and 5-to-12-year-olds, picnic tables, benches, and open space lawns.
- Parks lack a unifying materials palette both on an individual park level and as a park system. Many parks have mismatched site furnishings and different signage.
- Basic park maintenance is performed at all parks including litter cleanup and landscape maintenance.
- Many parks lack walking trails or loops and are restricted to accessing either sport fields or play areas only.

### Demographics

The survey included two questions regarding participant demographics. Understanding the participant demographics will provide insight into who is providing input and ultimately who is helping shape the Parks and Recreation Master Plan. As mentioned in the recreation trends section of **Chapter 3: Best Practices and Design Guidelines**, people of different ages, ethnic backgrounds, and income levels recreate differently. It is important to understand who is

providing information, understand the demographic they may represent, and identify any gaps in representation.

Almost half of respondents are between ages 26 to 39 (48.2%), suggesting many may be parents of young children. The next largest respondent group are those ages 55 and up (22.4%), followed by those ages 40 to 54. Young adults and youth were the least represented with only 6.34% of surveys completed. This age group tends to be harder to reach when soliciting information but tends to be the most frequent users of parks and programs. While roughly a quarter of participants were those ages 55 and up, it would be beneficial for the District to continue to solicit input from this age group and those ages 40 to 54 as this age demographic will make up a large portion of the population in the future.

A question about ethnicity was also included to understand which ethnic groups are participating in the planning process. Roughly half of respondents identify as white (46.6%). The second highest ethnicity respondents identified with is Hispanic or Latino (18.8%). Other participant demographics identified as Black or African American (8.9%), Asian (4.0%), American Indian or Alaska Native (3.1%), and Native Hawaiian or Other Pacific Islander (3.1%).

While North Highlands' majority ethnic group is white, census studies are trending toward more ethnically diverse communities. The results indicate a lack of participation from minority ethnicities within the North Highlands community. Reasons for lack of participation cannot be determined but may be due to lack of understanding of the planning process, lack of awareness, or language barriers. Focusing on engaging these underrepresented groups and ensuring adequate and equitable opportunities for recreation would greatly benefit the larger community.

### **Safety**

Survey participants cite safety as the top concern when visiting the District's parks. Over the past few years, the District has seen a significant increase in the number of people loitering at parks, either participating in unlawful activities or those without a place to be. This is a cause for concern especially for those utilizing parks at night. Comments about increasing surveillance at parks, police presence, or adding lighting at parks dominated safety concerns.

### **Cleanliness and Maintenance**

Many structures and amenities at the parks are aging and are either at the end of their lifecycle or beginning to deteriorate. Participants indicated that they would like the District to prioritize improving existing playgrounds, parks, and pool facilities, which includes routine cleanup of vandalized features and modernizing amenities, such as restrooms, repair of broken amenities, and routine cleaning. Participants have also cited finding dangerous objects on the ground, especially in the play surfacing. Restrooms are frequently mentioned in feedback received from the survey's free response, survey questions, and at community meetings. Many have expressed the need for clean and open restrooms at the parks. Existing restrooms are often unusable due to sanitary issues or vandalism.

### **Aquatic Facilities and Programs**

Aquatic facilities and programs have been an increasingly desired and needed amenity in many communities. There has been an ongoing request from the community to bring more permanent swim programs and water play facilities to North Highlands. Many survey respondents requested bringing back aquatic programs and having a dedicated North Highlands aquatic facility. There is currently only one splash pad located at Freedom Park. Due to the park's location, many residents must drive to the park to use the splash pad. Residents would like to see a better distribution and more water play components in their parks.

### Park Programming

A majority of survey respondents and meeting attendees indicated that they do frequent parks at least once a year, if not more. However, many cited safety, lack of restrooms, and lack of amenities and features as reasons why they would not visit the District's parks.

The District currently has a variety of amenities including picnic areas, playgrounds, basketball, ball fields, and horseshoe pits. Many respondents expressed the need for a sports complex or designated spaces for soccer fields, more basketball courts, a community dog park, fitness stations in parks, having access to a community pool for aquatic programs, splash pads, and restrooms.

Many people visit parks for passive recreation such as walking, running, enjoying nature, or spending time with friends or family. Providing more passive recreation opportunities was among the top five priority improvements from survey participants. This includes more walking trails, better bike connections, inclusive amenities, recreational games such as game tables, ping pong, corn hole, fitness equipment, or multi-use spaces for a variety of social gatherings. In addition to passive recreation, residents would like to see more multi-generational programs at parks.

While there are plenty of open spaces for pet owners to exercise their pets, meeting attendees and survey participants have expressed interest in having a dedicated large dog park for the whole District or smaller fenced dog runs throughout the District. Many cited safety and sanitation concerns about off-leash pets at the parks.

### Recreation Program Participation

Recreation programs remain the main method for users to engage in outdoor recreation. Around one-third of survey participants indicated that they do not participate in District programs due to lack of interest in current program offerings, schedule conflicts, and overall cost to participate. Of those who do participate, about a quarter only participate once a year, and 20.3% only participate once or twice a month, indicating low reoccurring participation.

NRPA and SFIA studies have cited the importance of retaining program participants as program fees tend to comprise a large portion of revenue used to maintain and continue both park and recreation offerings.

### Importance versus Satisfaction Analysis

The public survey included a series of importance and satisfaction questions. A direct comparison of the two question types can identify areas of opportunity for improvement. Items that ranked high on the importance scale but low on the satisfaction scale in the charts revealed opportunity

#### UNDERSTANDING THE DATA

Figures 5.4 to 5.6 display data compiled from survey participants regarding their satisfaction and importance levels of certain park and recreation program elements. Importance and satisfaction scores are weighted out of 10 and plotted onto an X-Y axis to determine an opportunity score. This opportunity score falls within one of four categories to help identify community priorities.

#### LEVEL OF OPPORTUNITY

>15 = **extreme opportunity**

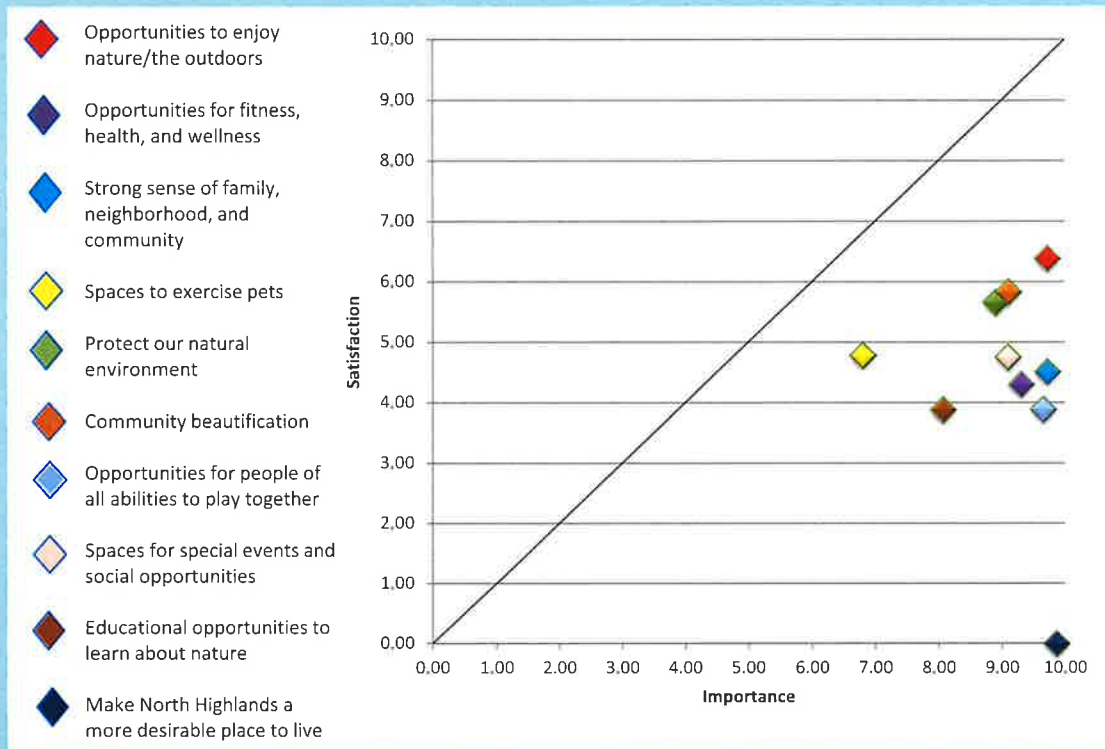
12–14 = **high opportunity**

10–11 = **solid opportunity**

<10 = **feature appropriately served or overserved**



**FIGURE 5.4 IMPORTANCE VS SATISFACTION: BENEFITS OF PARKS**

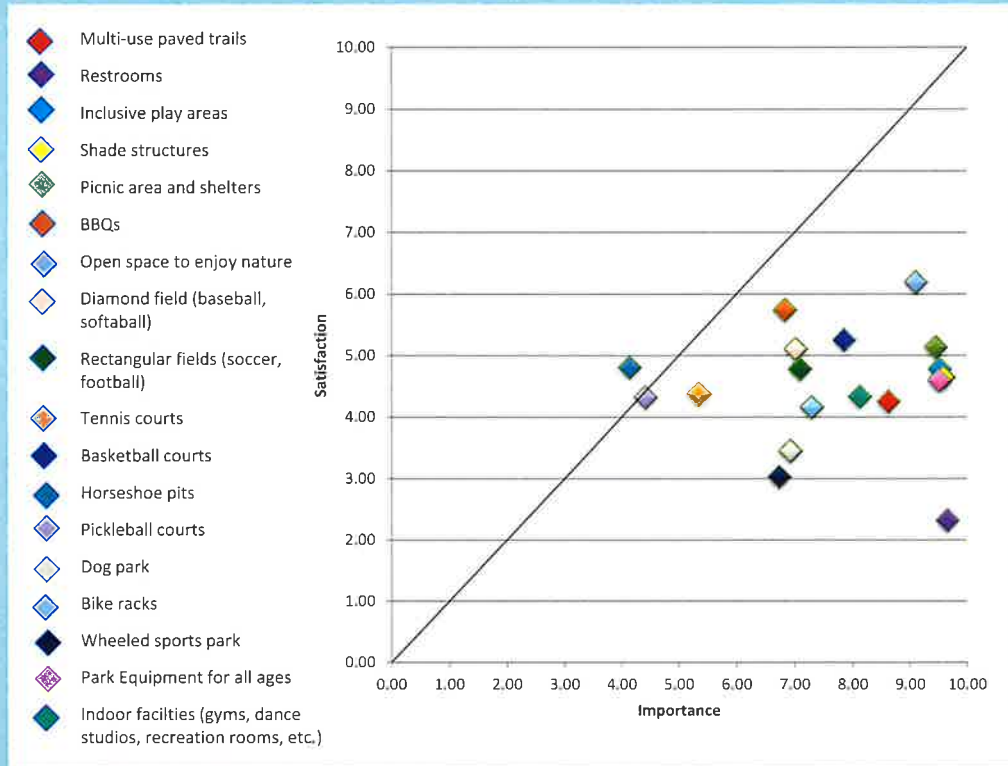


**BENEFITS OF PARKS**

**OPPORTUNITY SCORE**

Make North Highlands a more desirable place to live.	<b>19.7</b>
Provide opportunities for people of all abilities to play together.	<b>15.4</b>
Strengthen families, neighborhoods, and the community.	<b>14.9</b>
Improve fitness, health, and wellness.	<b>14.3</b>
Provide spaces for special events and social opportunities.	<b>13.4</b>
Provide opportunities to enjoy nature/the outdoors.	<b>13.0</b>
Community beautification (art/gardens).	<b>12.4</b>
Provide educational opportunities to learn about nature.	<b>12.4</b>
Protect our natural environment.	<b>12.1</b>
Provide spaces to exercise pets.	<b>8.8</b>

**FIGURE 5.5 IMPORTANCE VS SATISFACTION: FEATURES AND AMENITIES AT PARKS**



**FEATURES AND AMENITIES**

**OPPORTUNITY SCORE**

Restrooms	17.0
Shade structures	14.5
Park equipment for all ages	14.4
Inclusive play areas promoting play for children of all abilities	14.2
Picnic area and shelters	13.8
Multi-use paved trails	13.0
Open space to enjoy nature	12.0
Indoor facilities (gyms, dance studios, recreation rooms, etc.)	11.9
Basketball courts	10.4
Bike racks	10.4
Dog parks	10.4
Wheeled sports park	10.4
Rectangular fields (soccer, football)	9.4
Diamond fields (baseball, softball)	8.9
Barbecues	7.9
Tennis courts	6.3
Pickleball courts	4.5
Horseshoe pits	4.1

areas to focus improvements on. An opportunity score is derived from adding both importance and satisfaction numbers for each category. The opportunity score is weighed out of 10 to ensure the data is not skewed due to incomplete responses. Scores above 15 indicate areas of extreme opportunity. Scores between 12 and 15 indicate high opportunity. Scores above 10 indicate solid opportunity and scores below 10 indicate that the feature is either appropriately served or overserved.

### **Recreation Programs**

Many survey participants (31.25%) have never participated in the District's recreation program. A little over a quarter of participants only participate once a year and only 20.31% participate once or twice a month. These numbers indicate the District may lack a steady group of core participants in their programs. Core participants are those who actively frequent programs several times a year and are more likely to repeat participation over the course of many years. SFIA research shows that core participants are crucial as many agencies bring in a significant amount of revenue from core participants.

Survey participants were asked why they don't participate, and a majority (40.74%) cited the lack of interest in programs offered as the main reason suggesting that the District should look to diversify their programs more. A third of participants have schedule conflicts with programs that they are interested in. Other reasons listed include the overall cost of programs, lack of information, and concerns about safety.

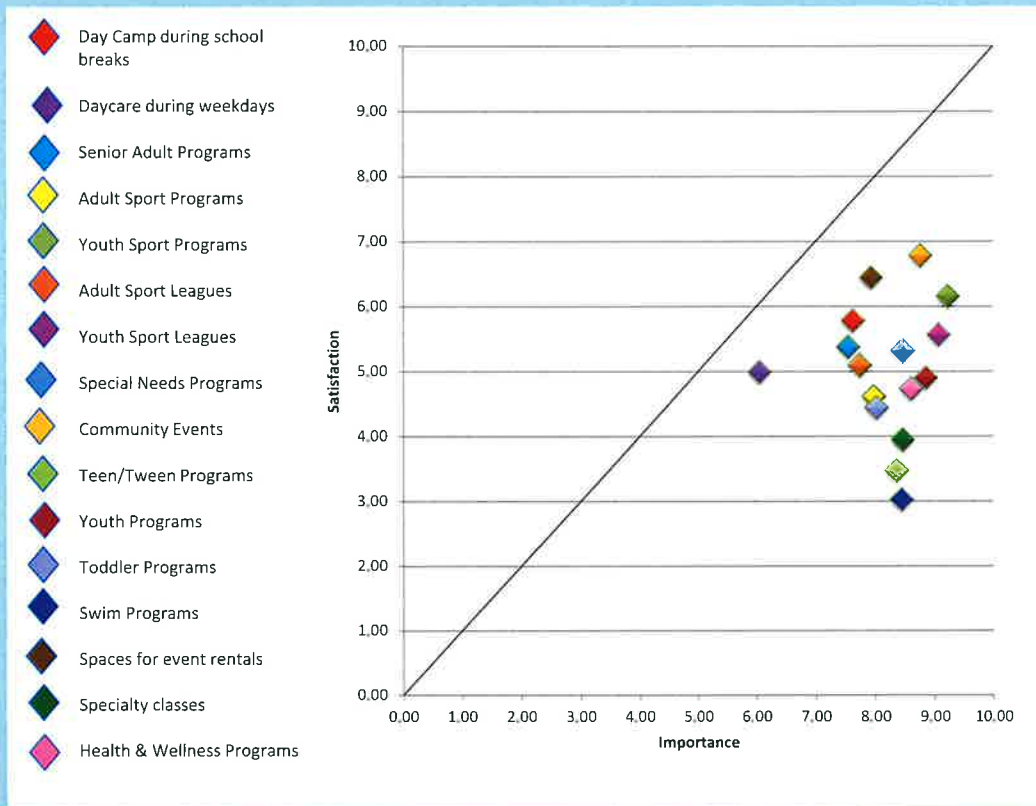
When it comes to preferred programs or services, survey participants prioritize youth sports/programs, health and wellness, swim programs, dog parks, day camps during school breaks, and nature or outdoor programs. However, when comparing information derived from the importance versus satisfaction questions, swim programs, teen/tween programs, special needs programs, youth programs, and youth sport leagues are among the top of the list for areas of opportunity. Some overlap is seen with swim programs and youth programs indicating a greater priority should be placed in these programs first. It is important to note that sport programs are different from sport leagues. Sport programs offer participant opportunities to learn and build technical skills and play on a recreational level. Sport leagues involve playing on a competitive level within a team. Sport programs may be a series of classes over a short time span such as a month or as little as just one class.

Community events are a great way for residents to socialize and be engaged with the larger community. A question was added regarding frequency and type of community events. Forty-one respondents provided input as to what type of community events they would like to see. There was consensus that community events should be held more frequently and at a larger scale for more people to enjoy. These included events like:

- Community Fair (8)
- Movie Nights (7)
- Music/Concerts (5)
- Farmers Markets (5)
- Holiday Events (4)
- Family Events (3)
- Food Events (3)
- Arts/Crafts (2)



**FIGURE 5.6 IMPORTANCE VS SATISFACTION: RECREATIONAL PROGRAMS**



**RECREATIONAL PROGRAMS**

- Swim programs
- Teen/tween programs
- Special needs programs
- Youth programs
- Youth sport leagues
- Health & wellness programs (meditation, mental health, nutrition, etc.)
- Youth sport programs
- Specialty classes (arts & crafts, science, dance, etc.)
- Toddler programs
- Adult sport programs
- Community events
- Adult sport leagues
- Senior adult programs
- Day camp during school breaks
- Spaces for event rentals
- Daycare during weekdays

**OPPORTUNITY SCORE**

- 13.8
- 13.2
- 12.9
- 12.8
- 12.6
- 12.5
- 12.3
- 11.6
- 11.6
- 11.3
- 10.7
- 10.4
- 9.7
- 9.4
- 9.4
- 7.1

- Community Sport Events (2)
- Neighborhood Watch/Community Awareness (1)
- Would like to see more of the following programs offered:
  - » Senior, health and wellness, aquatics, sport leagues, dance

### **Facility Rentals**

While the North Highlands District offers several facilities for rent, most participants have not rented a facility before. Respondents cite they haven't had a need to rent, facilities don't match the need, and overall costs as the top three reasons. A handful of respondents were unaware of facilities available for rent.

### **Park Distribution and Gaps in Service**

Understanding the distribution of parks within the District helps identify communities that lack equitable access to park space, as well as surpluses or deficiencies of parks within neighborhoods. A half-mile is an industry standard measurement used to identify service radius of parks. The half-mile measurement is thought to be the maximum distance people are willing to walk or bike to a park, which is generally equivalent to a 10-minute walk.

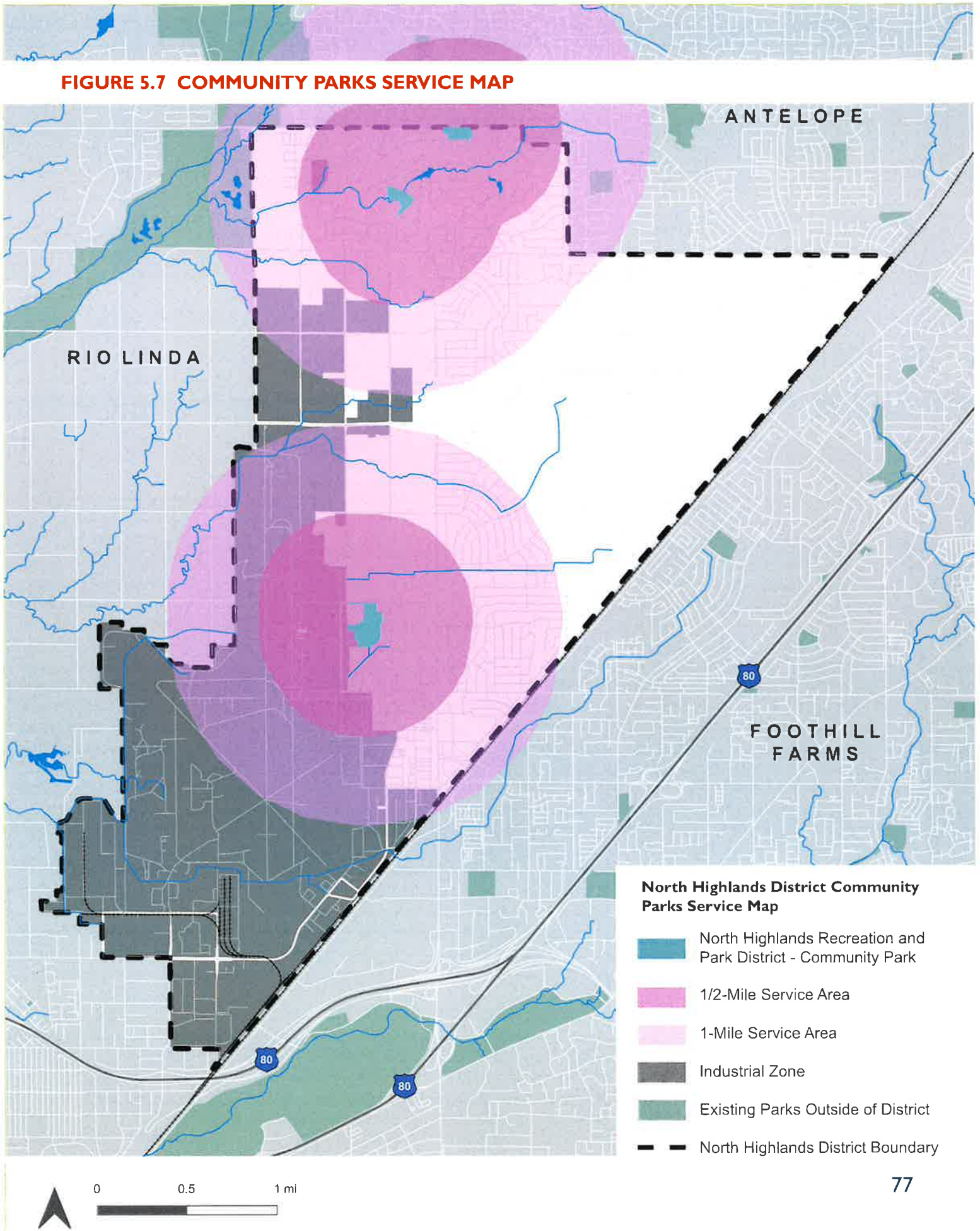
The following figures represent the North Highlands Recreation and Park District boundaries and current service elements. The service maps help show neighborhoods that are deficient of parks. While Figure 5.7 appears to show severe service gaps in more than half of the District, looking at both community, neighborhood, and joint-use service maps provides a better picture of where those gaps actually lie. One main area lacking park access can be identified once both maps are studied, which are highlighted with a number on Figure 5.8. The gap located on the east side of the District is predominantly low density residential, while the gap in the west has a mix of industrial, commercial, and less dense residential.

In addition to service maps, Figure 5.9 displays the location and intensity of disadvantaged communities in the District. A visual representation showing disadvantaged communities is important to identify how equitable or inequitable the spatial distribution of parks are. Traditionally, disadvantaged communities have high percentages of low-income residents, minority residents, and/or immigrant communities that have less access to certain resources and opportunities are subject to more environmental hazards. In addition to having disadvantaged communities, the Sacramento County General Plan has identified North Highlands as an Environmental Justice community and has established the need for more resources that mitigate health hazards faced by many residents in these communities.

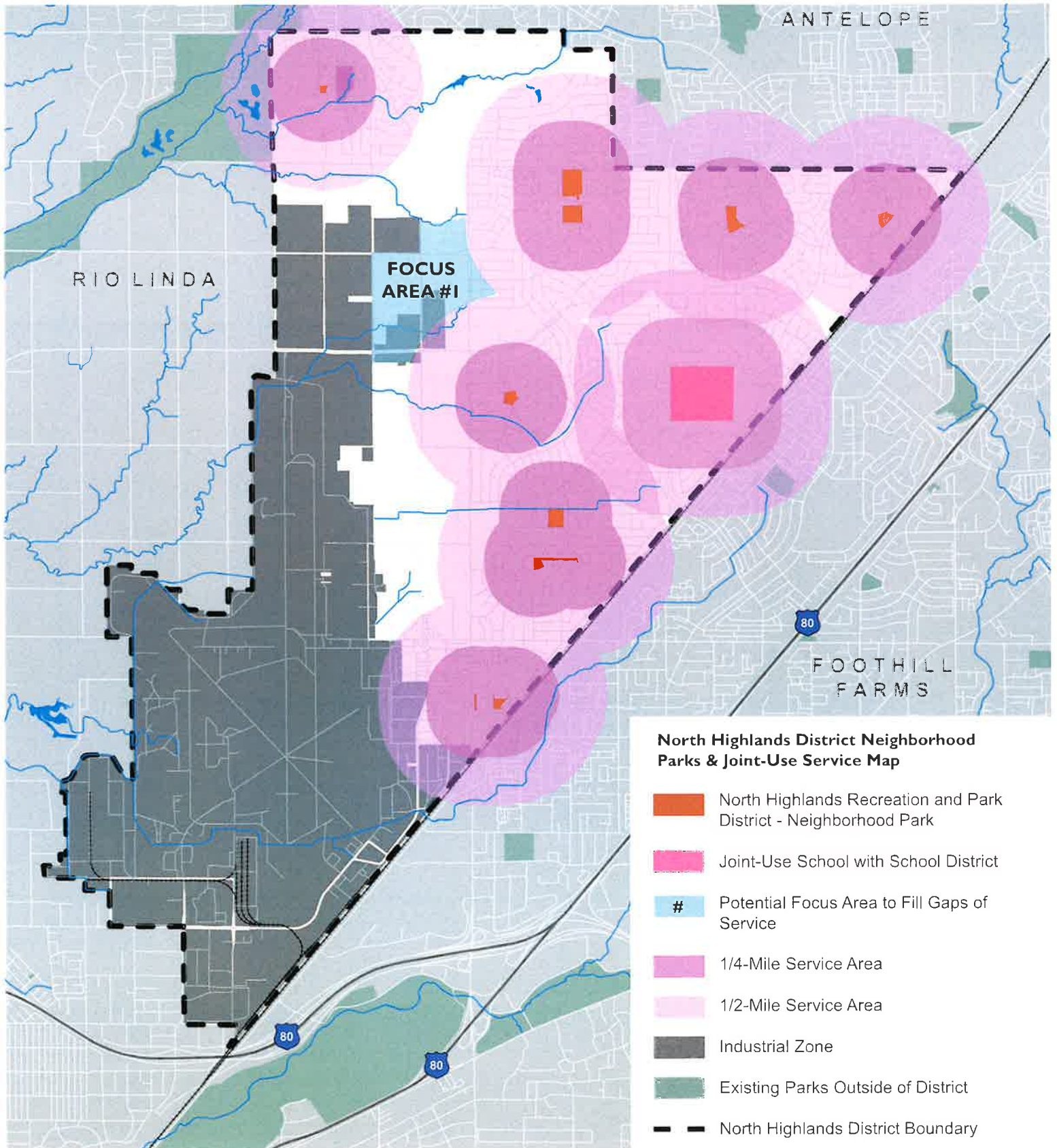
As shown in Figure 5.9, approximately a third of North Highlands is considered a Disadvantaged Community or a Severely Disadvantaged Community, based on data from California Department of Water Resources. While a majority of the District's parks are located in these areas, it is important to ensure there are adequate, quality park amenities and recreational offerings to encourage park use. Making parks well-maintained, accessible, and safe can also help improve park access for residents living in a disadvantaged community.

Another way to understand current park access is to review the ratio of park acres per thousand residents, as displayed on Figure 5.10. A majority of North Highlands residents live in areas with less than three acres of parks or open space per thousand residents. This indicates the need for more parkland that can provide park amenities and areas for both small and large recreational activities tailored to the community. Lack of adequate open space or opportunities to engage with parks limits park access for residents, especially for those who live outside the half-mile service area.

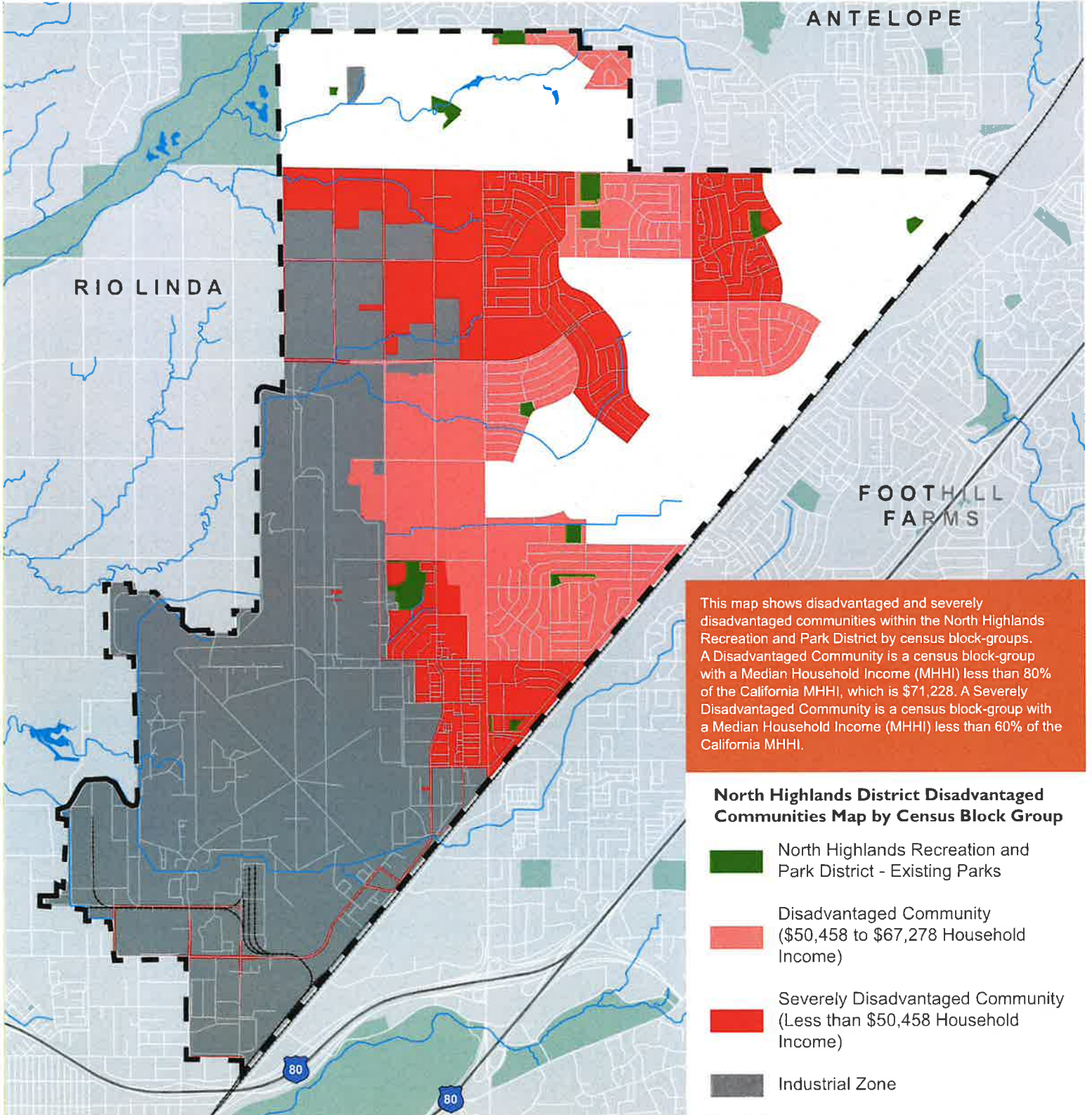
**FIGURE 5.7 COMMUNITY PARKS SERVICE MAP**



**FIGURE 5.8 NEIGHBORHOOD PARKS & JOINT-USE SERVICE MAP**



**FIGURE 5.9 DISADVANTAGED COMMUNITIES MAP**



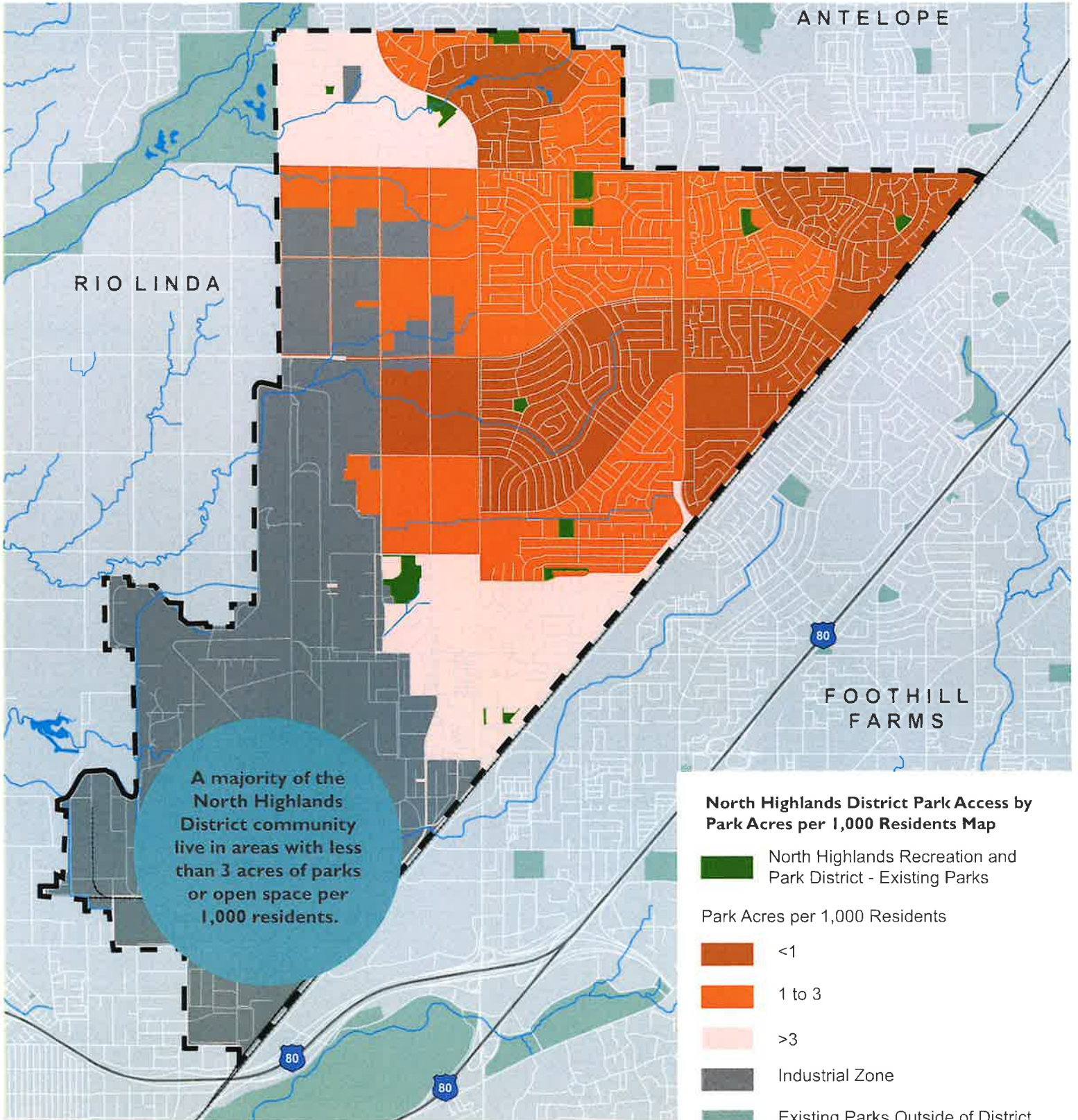
This map shows disadvantaged and severely disadvantaged communities within the North Highlands Recreation and Park District by census block-groups. A Disadvantaged Community is a census block-group with a Median Household Income (MHHI) less than 80% of the California MHHI, which is \$71,228. A Severely Disadvantaged Community is a census block-group with a Median Household Income (MHHI) less than 60% of the California MHHI.

Map Source. Thresholds are derived from the American Community Survey 2017-2021 (ACS 2017-21) 5-year estimates at the census block-group geographic level and the California State Median Household Income of \$71,228. California Parks and Recreation, 2023.












**FIGURE 5.10 PARK ACRES PER 1,000 RESIDENTS MAP**



A majority of the North Highlands District community live in areas with less than 3 acres of parks or open space per 1,000 residents.

**North Highlands District Park Access by Park Acres per 1,000 Residents Map**

-  North Highlands Recreation and Park District - Existing Parks
- Park Acres per 1,000 Residents**
-  <1
-  1 to 3
-  >3
-  Industrial Zone
-  Existing Parks Outside of District
-  North Highlands District Boundary

Map Source: Thresholds are derived from the American Community Survey 2014-2018 (ACS 2014-18) 5-year estimates at the census tract geographic level. California Parks and Recreation, 2023.





Filling the Gap Within the Industrial Zone

From Figure 5.7 to Figure 5.10, the area indicated in dark gray in the southwest corner represents the former air base that has been decommissioned to a private business park. There could potentially be future opportunities for new parks if some of the land use is converted for new residential development, in which the District can require the developer to dedicate parkland or pay in-lieu fees, known as the Quimby Act. Further information about the Quimby Act, along with standards to consider, are outlined in **Chapter 6: Recommendations**.





# CHAPTER 6

## RECOMMENDATIONS

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# 6. RECOMMENDATIONS

## GENERAL RECOMMENDATIONS FOR EXISTING PARKS

Community input provided insightful information about what users are satisfied with and what they believe needs more investment. Combined with observations recorded from site investigations from each existing park, the following recommendations can be applied to any new or existing parks in North Highlands to enhance the District's park system.

### Inclusion and Accessibility in Parks

Inclusion in public spaces is becoming an increasingly prominent sentiment in communities across the nation. The space should make all individuals feel welcomed, respected, valued, and enable them to participate in activities, regardless of age, background, gender, or ability. North Highlands residents are no strangers to this sentiment.

Survey participants indicated that inclusive play areas that promote play among children of all abilities are highly important for their community (see Figure 5.2 in **Chapter 5: Needs Assessment & Analysis**). It is recommended for the District to incorporate inclusive features and amenities wherever possible. This includes retrofitting existing parks and providing new parks with site amenities such as picnic tables, bi-level drinking fountains, and benches that meet standards from the Americans with Disabilities Act (ADA).

Access and circulation throughout parks should be considered. At a minimum, there should be one accessible path of travel to each of the following: ADA picnic table, ADA bench, bi-level drinking fountain, trash/recycling receptacle, restroom, parking lot or park entrance, and any buildings on-site open to the public. A four-foot-wide path is acceptable, but six feet is the preferred minimum to accommodate two-way pedestrian traffic. The main path of travel and walking trail would ideally be ADA compliant to provide passive recreation opportunities.

A recurring barrier preventing people from accessing parks is the lack of safe and accessible routes to walk, bike, or use alternative forms of transportation. While street improvements are outside of the District's purview, the District can bring the concerns from their community to the County to ensure their community is heard. In addition, the District can ensure there is adequate and compliant ramp access from the street to the park for all new parks and repair existing ramps for accessibility compliance. The 2007 Sacramento County Pedestrian Master Plan has identified North Highlands as a high priority area for street improvement projects to improve pedestrian routes and promote safe circulation in neighborhoods.

Inclusion in parks includes providing different age groups with the opportunity to recreate. Multi-generational activities may be incorporated into park settings by adding features like fitness equipment, inclusive play equipment, ground plane recreational games, or low impact sports such as pickleball, bocce ball, table tennis, cornhole, and more. There are many factors to consider when discussing inclusion in play spaces. Refer to the playgrounds and equipment section for recommendations pertaining to inclusivity in playgrounds.

### Playgrounds and Equipment

Since 2014 NHRPD has built or renovated six different parks. They are Larchmont Park, Memorial Park, Strizek Park, Cherry Blossom Park, Ridgepoint Park, and Chardonnay Park. The District is committed to upgrading all its facilities in the coming years to meet the growing needs of our community. There are still several playgrounds that remain outdated, are missing equipment, show wear and tear, and/or lack inclusive features. Playgrounds are core features

for neighborhood and community parks and are therefore recommended to be prioritized for upgrades and maintenance.

Certain parks such as Karl Rosario Park or Strizek Park do not separate play areas based on age groups. Due to different levels of complexity play equipment can provide for different age groups, the Consumer Product Safety Commission (CPSC) requires separation of play spaces and signage at each playground indicating the intended age group in their current guidelines.

Survey participants have cited safety concerns with engineered wood fiber (EWF) due to finding dangerous objects hidden in the surfacing. It is recommended that new parks specify a unitary play surface. Poured-in-place (PIP) rubber surfacing is a great option for safety surfacing. Rubberized play surfacing tends to be more durable, lower maintenance, and more accessible than EWF. If funding is available, it is recommended to install rubberized safety surfacing instead of unitary play surfacing. During site investigations, many play spaces with EWF did not contain adequate fill to meet accessibility requirements. Playgrounds with ADA ramps require EWF to cover a portion of the ramp to ensure leveled transition from the ramp to play surfacing.

There is one designated inclusive playground in North Highlands located at Strizek Park. Moving forward, North Highlands should consider inclusive play equipment as a standard and retrofit existing playgrounds to include inclusive elements. New playgrounds should include inclusive play elements and whenever budget and space allows, maximize the number of inclusive play elements. Inclusive playgrounds should address varying levels of physical and sensory abilities. This means providing play equipment with varying levels of physical complexity and equipment that addresses all eight senses beyond the five commonly known ones. The eight include sight, smell, touch, sound, taste, interoception, vestibular, and proprioception. In addition to including inclusive play elements, inclusive play design should include considerations for parents, caretakers, or chaperones of children. Providing



adequate and accessible seating near play areas with natural shade or shade structures is important to ensure play spaces are shaded for summertime comfort.

### Site Furnishings

Site furnishings are a great way to establish identity and maintain cohesiveness. Site investigations revealed inconsistent site furnishings at all of the District's parks. The District does not currently have a set of design standards when it comes to site amenities. It is recommended that site furnishings become standardized at all parks for several reasons. Standardized amenities tend to be more cost effective when it comes to maintenance and replacement, and they provide a cohesiveness throughout all parks. The following site furnishings and park features are items that may be a part of the design standard: picnic tables (standard and ADA), benches, drinking fountains, and park signage.



Park furnishings and amenities should be made of sturdy materials such as concrete or metals. Site investigations noted several parks utilizing variations of concrete picnic tables and trash receptacles in different colors. Cherry Blossom Park is the newest addition to the District's parks and can be potentially used as a foundation for developing site furnishing standards. Exceptions can be made for special features/themed parks, etc.

As part of development standards, it is also important to consider shade over play structures that can help provide refuge during hot periods. Best practices now require shade at play structures because they can not only reduce UV exposure, but also lower playground maintenance and repair costs as well as reduce the heat of the play equipment.

### Restrooms

Restroom related concerns were among the top three reasons why survey participants do not visit a park or facility. Many of the District's existing parks do not provide restroom facilities and parks that have restrooms need repair and/or cleaning due to vandalism and improper use. Restrooms should be provided at community parks but are not required at neighborhood parks. Consider including family/unisex stalls over separated gendered facilities to be more inclusive. Some ways to combat issues around restrooms include installing self-cleaning and self-locking facilities. Some prefabricated restroom companies are incorporating inclusivity and technology into their restrooms to address safety, cleanliness, and inclusion. If adequate funding is available, it is recommended that the District install restrooms with these capabilities at new parks and replace existing restrooms where possible.

### Park Programming

Fostering community through social gatherings and events is important to the residents of North Highlands. Other than the Recreation Center and the Community Center, the District does not have a location designed for large gatherings, community events, or performances. The community would benefit from an outdoor amphitheater or multi-use plaza for events such as farmers markets, festivals, craft fairs, etc.



Outdoor gyms and training equipment have become a popular addition to public parks. Consider adding fitness equipment or an exercise loop at existing or new parks. Fitness stations may be installed near playgrounds for parents or chaperones to utilize while monitoring children playing.

Many participants in the survey and at the meetings expressed the need for a fenced area for dogs as there is currently no designated dog park in North Highlands District. Existing parks are comprised mostly of turf and open space that can be easily converted into a dog park. Dog parks are an easy and cost-effective way to add programming to park locations by fencing off existing turf areas at parks. Dog parks are often utilized throughout the day, making them a great way to activate a space and allow for more passive security. Ensure adequate amenities when installing dog parks; this includes dog fountains, shade, benches for pet owners, pet waste stations with bags, and trash receptacles.

North Highlands would benefit from diversifying and adding more sport courts or fields to provide diverse programming for the community. Consider adding a disc golf course or pickleball courts; both of which are popular in the senior community. Basketball continues to be a popular sport for recreational play. Installing half courts over full-size courts allows for more people to recreate and reduces conflict between levels of abilities. There has been a shift away from baseball and more toward soccer. The district lacks soccer facilities and would benefit from adding a soccer complex or multi-use fields.

### **Marketing and Outreach**

The District utilizes a variety of media avenues to market their current offerings; however, if residents are not already associated with District social media or do not already frequent parks or programs, then they are not aware of District offerings. Marketing and reaching out to demographics that do not actively participate in offerings remain a challenge for many agencies. The use of unconventional methods to reach the community should be utilized to ensure engagement from different members of the community. The District can work with community leaders of well-known organizations such as social/service groups, sports, private or public schools, and more to disperse information on a larger scale. Information transparency includes addressing language barriers in the community. This includes providing translations of marketing material or even offering programs in languages for ethnic communities.

## **RECREATION PROGRAM RECOMMENDATIONS**

Aquatic programs are always a high priority for communities. It would be in the community's best interest to find a way to secure more permanent pool facilities to offer swim programs long term. Swim programs were among the top three requested programs in the survey and should remain a priority for the District.

Sport leagues were previously offered in collaboration with TRUSD. Sport leagues and competitive play tend to have higher rates of reoccurring participants. The District should explore either offering sport leagues or finding alternative organizations to work with to offer sport leagues. Pickleball has been gaining immense popularity with schools incorporating it into physical education. Offering a pickleball program would be another way to engage people of all ages, and this can start as a pilot program to gauge interest.

In general, residents would like to see more diversity within programs offered and include multi-generational and special needs programs. There is a growing demand for inclusion in classes offered. Programs may be offered in-house, or the District may want to work with private organizations who cater to and serve people with disabilities to host programs.

Recently, there has become more of an awareness of mental health issues and nurturing the physical body. Part of diversifying programs may include providing health and wellness programs such as yoga, meditation classes, educational workshops centered around mental health, or host group outings to enjoy nature.

Community events were highly requested from survey participants. While the District hosts several community events throughout the year, survey participants would like additional large-scale events such as movie nights, concerts, or farmers markets. As North Highlands is an ethnically diverse community, cultural events can help educate the community, bring about awareness of other cultures, and foster community identity and pride.

While the District currently collects program registration data, it is important to also track other metrics. Cataloging attendee demographic data and identifying popular programs through participation numbers are great ways to identify how well programs are performing and identify core programs. It is recommended for staff to collect and review this information as a yearly measurement tool to track program success rates. In addition, District staff may consider having program participants complete a short survey at the end of a program or class for constructive feedback on how to improve their program or what was executed well.



## PARK SCORING

The quality of a park system should be considered when analyzing parks on a holistic level. While parks may be categorized based on typology, each park offers different amenities, hosts different recreation classes, serves different demographics, and accommodates different communities. These factors affect the quality and value of a park. By understanding a park's current value and opportunities for improvement, planners can better prioritize funds for improvements and maintenance to maximize park usage and resources.

To better understand and develop a method for prioritization based on park value and opportunity, this Parks and Recreation Master Plan utilizes a scoring system that analyzes eight different metrics. The community's unique demographics, public input results, observations from site investigations, and spatial mapping analysis were factored into the creation of the eight metrics.

Figure 6.0 explains the eight different metrics that are used in the park scoring calculations. Each metric is assigned a maximum number of points that can be received. Point values are determined based on the amount of value or opportunity the category brings to a particular park. Categories such as quantity of amenities, usability, and code infractions have higher point values because they hold greater weight in identifying the amount of improvement opportunities are present. These metrics are also more likely to change at a higher rate than the others. As time passes,

North Highlands District will make upgrades, improvements, or additions to a park that may reduce the number of code infractions or increase the number of amenities at a park. These changes will affect the scoring and may move a park's score up or down. Each park is evaluated based on the eight metrics. Each metric's total point value is added, then averaged to determine each park's individual park score. Table 6.0 shows each existing park's park score as determined in July 2023. Of note, Cherry Blossom Park is the District's newest park and therefore has significantly fewer code infractions or usability issues. In addition, Sierra Creek Park is undergoing design as this Parks and Recreation Master Plan was being developed and therefore cannot determine values for all metrics but median income and total population categories. Individual park recommendations can be found in Appendix C.

It is important to understand that the park scoring is not intended to rank the parks, but to better understand the current value of existing parks and where there may be opportunities to improve both on an individual park level and as a whole system. It is recommended that the District reevaluate the scores on an annual basis and update the metric data as the community changes and improvement projects are completed throughout the year that may alter the way a park scores. See Appendix B for a detailed park scoring breakdown of each category.

TABLE 6.0 PARK SCORES FOR EXISTING PARKS *		
SCORE	PARK NAME	TPOLOGY
6.1	CAPEHART CENTER PARK/GYM	COMMUNITY
5.8	BROCK PARK SPORTS COMPLEX	NEIGHBORHOOD
5.1	FREEDOM PARK	COMMUNITY
5.1	MEMORIAL PARK	NEIGHBORHOOD
4.6	KARL ROSARIO PARK	NEIGHBORHOOD
4.3	PLANEHAVEN PARK	NEIGHBORHOOD
4.3	RIDGEPOINT PARK	NEIGHBORHOOD
3.9	STRIZEK PARK	NEIGHBORHOOD
3.6	LARCHMONT PARK	NEIGHBORHOOD
3.1	RUTH INMAN PARK	NEIGHBORHOOD
2.3	CHARDONNAY PARK	NEIGHBORHOOD
1.9	CHERRY BLOSSOM PARK	NEIGHBORHOOD
1.9	SIERRA CREEK PARK **	COMMUNITY

\* It is important to note that a higher score means greater needs of improvements.

\*\* In design improvement stage.

## FIGURE 6.0 EIGHT SCORING METRICS

**5  
pts**

### POPULATION DENSITY

Population density factors in the number of people a park serves within a half-mile radius of the park. A park within a denser neighborhood has higher value due to a greater amount of people being served and being assigned more points.

**5  
pts**

### PROGRAMMING

Programming measures the number of programmed elements at a park that draw groups of people together. This includes different recreation programs offered by the District and rentable sport fields/courts for recreational play. Parks that accommodate more programs attract more people and tend to be highly used.

**15  
pts**

### USABILITY

Understanding the condition of park amenities is useful in determining the likelihood of people frequenting a park. Outdated, broken, or worn-out amenities are often associated with lack of care and crime and may drive users to other parks. Usability qualifies the condition of amenities and places parks that have park amenities in poor and unusable conditions to a higher priority for improvements. Parks that have amenities in good or fair condition are less prioritized.

**5  
pts**

### COMMUNITY ACTIVATION

Parks capable of hosting larger social/community events are highly valuable. These events foster community identity and social connections. Parks that hold community events such as festivals, concerts, or celebrations are given 5 points.

**10  
pts**

### MEDIAN INCOME

Lower income communities have traditionally been neglected with limited to no outdoor access and opportunity. Parks within these communities should be prioritized for improvements to improve equity in outdoor spaces. Parks located in areas with lower median income households receive more points.

**10  
pts**

### QUANTITY OF AMENITIES

This metric quantifies the number of park amenities. Amenities considered include benches, tables, barbecues, drinking fountains, play equipment, shade shelters, and bike racks. Parks with fewer amenities indicate a greater need and prioritization for improvements.

**15  
pts**

### CODE INFRACTIONS

Code infractions measure the number of local or federal code violations. While the site inventory performed is not an ADA study, some infractions identified may pertain to ADA requirements. Code infractions were determined through visual inspection. Parks with more code infractions would have a higher priority for improvements.

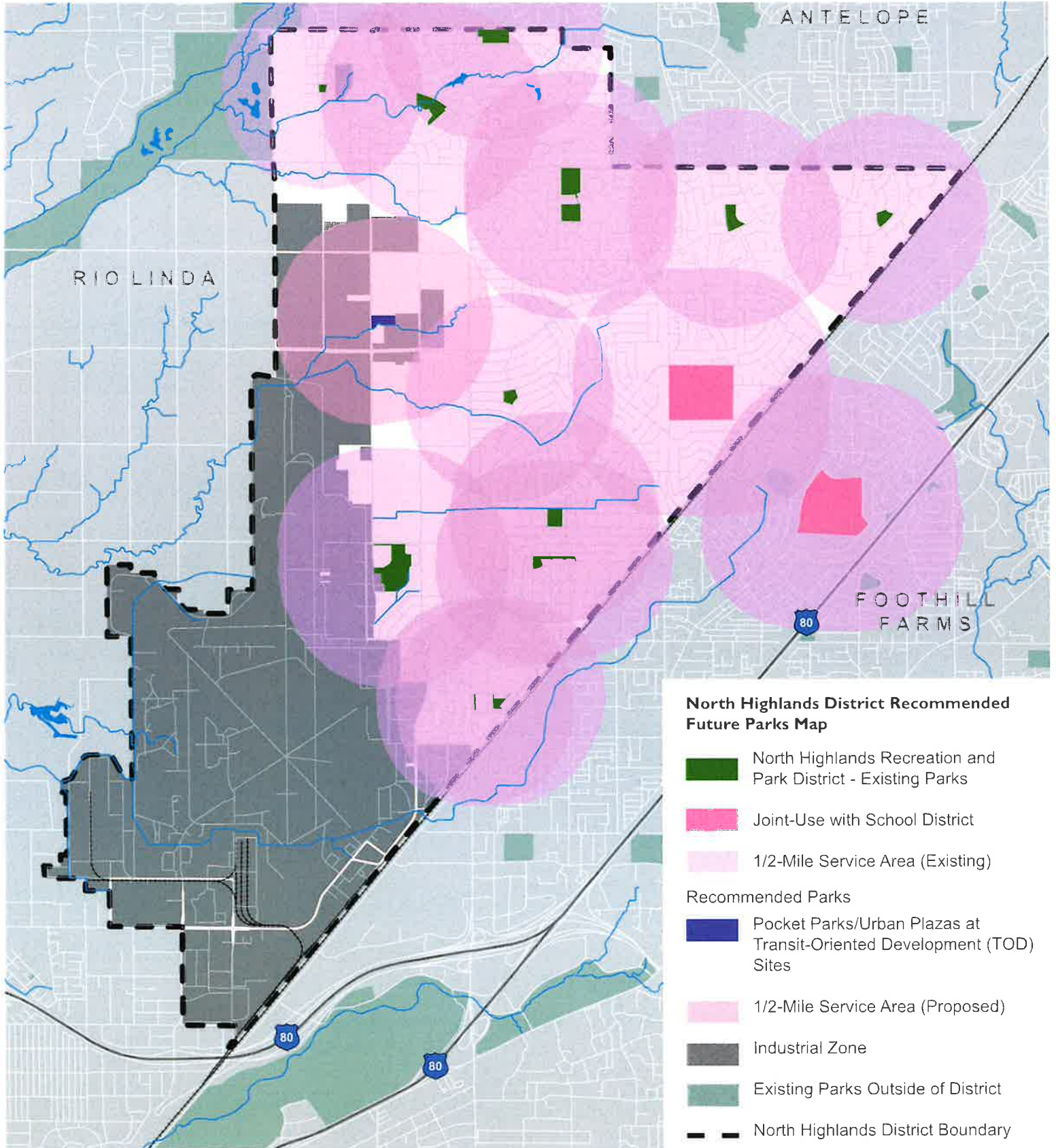
### REVENUE GENERATORS

**3 pts = use fees**

**6 pts = entry fees**

**10 pts = tournament/  
competitive fees**

**FIGURE 6.1 CLOSING THE GAPS: RECOMMENDED FOCUS AREA FOR NEW PARKS**



## CLOSING THE GAPS

Spatial analysis revealed a pocket of the District not currently served by a park. To better guide the District in determining where to focus efforts for new open space, Figure 6.1 shows a District-wide map of existing parks, current half-mile serviced areas, and identifies a recommended location to focus park planning efforts. One main area of focus is shown in purple. The following provides a recommendation that can help guide park investment and close gaps in the District.

- **Pocket Parks/Urban Plazas** - The District is restricted by County zoning, funding, and the lack of undeveloped land to acquire for public parks. Consider parklets or smaller pocket parks in those locations.

A joint-use space with a school district currently serves an area that lacks a park owned by NHRPD. It is important for NHRPD to either maintain this joint-use space at Highlands High School with Twin Rivers Unified School District (TRUSD) or consider filling this gap with parkland, if available, or other opportunities that can provide recreational activities. This will help ensure surrounding neighborhoods in this area can have access to a park or recreational facility.

## NHRPD AREAS OF FOCUS

The following is a list of priorities organized by primary and secondary priorities that the District may consider when determining where to allocate resources and funding. It is recommended for the District to carefully review available resources, funding, and timeline to assess when and which priorities should be addressed.

### PRIMARY PRIORITIES

1. Focus on general maintenance of existing parks and facilities, including any upgrades necessary—particularly existing restrooms and playground facilities.
2. Find more secure and/or permanent method to use a pool facility for swim programs during the hot summer season.
3. Establish joint-use relationships with private organizations or school districts to access facilities such as sport facilities that the District does not currently have or have the resources to build and/or manage.

### SECONDARY PRIORITIES

1. Identify and retrofit an existing park with underutilized turf for a fenced dog park.
2. Ensure accessibility, inclusion in programs and park features, and multi-generational users are considered in improvements and new parks.
3. Incorporate more shade into existing parks whether that's through shade structures, sails, or adding more trees.
4. Incorporate more passive programs at parks such as walking trails or fitness equipment.
5. Expand recreation programs offered to include a broader age range, health and wellness classes, inclusive programs for special needs, and sport leagues for children and adults.
6. Continue to foster community pride through social/community events at different scales.
7. Consider installing additional splash pad at new or existing parks to provide relief during hot periods. They are typically easier to install and maintain.

## FUNDING MECHANISMS

### Summary of Current District Funds

The District currently has approximately \$3.5 million available in a combination of two reserve accounts that it could use for future park improvements—this includes augmenting the Sierra Creek Park project should additional construction funding be required. Once The Lakes at Antelope project has been completed, the District will receive approximately another \$3.2-\$3.5 million in additional developer impact fees. These fees, while restrictive, can be used for future park and recreation facility improvements as long as the District can create a nexus between where the funds were collected and any future projects. To date, The Lakes at Antelope has recently pulled approximately 35 building permits (generating \$272,000) in impact fees.

### General Fund

North Highlands Recreation and Park District maintains a general fund as reserve money for any District-related projects/park development. Excess money after spending on operating and maintenance expenditures as well as any money set aside for new projects are placed in the general fund.

### Construction Costs

The District has a healthy general fund reserve and a healthy developer impact fund account. Between the two, the District has access to approximately \$3.5 million (reserves) available should the District's Board of Directors choose to augment the cost to construct Sierra Creek Park or other Parks. Also, the estimated total developer impact fees the district will collect from the Lakes at Antelope is between \$3.2-\$3.5 million (above and beyond current available funding). Those funds could be used to address future park and facility improvements.

### Community Facilities District (CFD)

Previously, The Lakes at Antelope and the District created a CFD (Community Facilities District) that would address maintenance costs for the "off-site" recreation improvements as part of the Lakes project. The Agreement states that the preferred use of these funds would be for Sierra Creek Park due to the nexus of where the funds will be collected and the park site. The current maintenance costs for the Lakes project, once the District starts collecting them, is approximately \$140,000 annually with an annual cost of living adjustment tied to future increases. This means that the annual maintenance costs charged to homeowners of The Lakes at Antelope will be used for the maintenance of Sierra Creek Park. It is anticipated that the annual amount received will adequately address the ongoing maintenance of Sierra Creek Park. At the time of writing this Master Plan, the District has not sought other grants for this project. Also, Cherry Blossom Park has a CFD fund that generates about \$125,000 in annual revenue.

### Quimby Act

Under the Quimby Act, the District can require a developer to dedicate land or pay in-lieu fees in order to mitigate the impact of new development on the District's park system. Under Quimby, new residential developments that are part of a subdivision of 50 lots or more must provide dedications of park land or pay in-lieu fees for park land acquisition. The dedication of land or the payment of fees is imposed as a condition of approval on the subdivision and may not exceed 5 acres of park per 1,000 residents, provided that the District's existing park acreage meets this standard. The in-lieu fees are based on the cost of the land and do not provide adequate funding for park development. Therefore, most agencies use Quimby in combination with a Park Development Impact Fee.

The decision to receive park-in-lieu fees or receive land dedication and/or amenities is only available at the time of development approval, and it is the District's decision how the requirement will be achieved through the development's condition of approval. The following are some of the standards a municipality should take into consideration when determining whether land dedications are appropriate:

- **Size of parks** - Usually vary based on category (Pocket Park, Neighborhood Park, Community Park, Trails, etc.)
- **Location of parks** - Require adjacency to trails/schools, within 1/4 or 1/2 mile of homes (service area)
- **Minimum width or length** - Sets forth standards to make sure the park space is usable for the purpose of recreation
- **Stormwater basins** - A stormwater basin located within a public neighborhood or community park can receive park land credit. As such, the North Highlands Recreation and Park District may determine whether or not a new parkland with a stormwater basin is eligible for partial park credit. Partial credit for stormwater basin dedication may be up to fifty (50) percent of the actual square footage of usable space for park and recreational purposes. Requirements for credit approval are at the discretion of the District. The following criteria may be considered when determining usable space and requirements for partial credit approval.
  1. A minimum of eight thousand (8,000) square feet of uninterrupted flat turf shall be well drained and suitable for active recreational use for at least three hundred (300) calendar days of the year.
  2. The stormwater basin should be designed to meet peak stormwater runoff, volume, and duration while reducing stormwater pollutants from the development project. Vegetated swales, infiltration basins, perpetually wet areas, intake facilities around drain inlets, and basin side slopes greater than 10% slope may not be counted toward credit as they are not functional spaces for recreation use. A maintenance/management schedule for the stormwater basin may be required to ensure the facility can be operated and maintained to handle peak stormwater runoff. In addition, the applicant/developer may be required to demonstrate that a funding mechanism is in place for ongoing maintenance of the stormwater basin.
  3. Credit will be given only when an agreement with the District has been made and the stormwater basin is constructed within a specified period of time and phase of the project. The District will review park projects on a case-by-case basis for stormwater basin credit.
- **Remnant or leftover pieces** - In-lieu-fees are usually not allowed for parks if the property cannot be developed into another use.
- **Joint use opportunities** - Can the park function/be used as a joint-use facility with schools or other agencies?
- **Timeline** - Development standard that requires completion of the park by a certain percentage of the development or within a timeline approved by the District. Timeline should be agreed upon during the conditions of approval process.
- **Warranty requirements for maintenance** - During the maintenance period, the developer will maintain the park from the time it is deemed complete and should include a warranty period in the future that covers the park once it is open to the public for use.
- **Cost to operate/funding source** - Established at the time of development so that the District is able to design and build a park in the area to serve the community in a timely manner, determine the cost to maintain the park, and identify the appropriate funding source based on the type of park development.



It is important for the District to determine when it is appropriate to accept an in-lieu fee instead of the dedication or construction of a park. Per District policy, the criteria for accepting an in-lieu fee instead of dedication/construction includes:

- The site is unable to support a new park.
- The project is constructing a needed park and the in-lieu fee covers the remaining parkland requirement that can be serviced in another area that is deficient.
- There are other Neighborhood Parks (min. 5 acres) and Community Parks (min. 15 acres) within a 1/4 mile proximity.
- A District park is already planned within a 1/4 mile distance from the property.
- The project is already providing an additional public benefit to the community to enhance levels of services to the area. This could mean joint stations (Police, Fire), additional assessment districts for enhanced services, use of a community facility, or other items that exceed the typical municipal code requirements and further implements general plan policies.

Due to the limited availability of land for new parks, a recommendation for the District is to accept the development of a new park that meets or exceeds the minimum Neighborhood park size if a developer decides to pursue this instead of an in-lieu fee. This will not only help meet Level of Service goals, but may also help close service area gaps for neighborhoods that are disadvantaged, have insufficient park space, or have limited access to parks, depending on the development area.

### **Development Impact Fees**

When districts establish Park Development Impact Fees, the intent, as per AB1600, is to mitigate the full cost to purchase and develop parks based on the adopted level of service standards of the District. A park master plan identifies future park and recreational needs due to growth and related standards and allows a District to set the appropriate fee structure in place to mitigate growth impacts.

The goal of this Parks and Recreation Master Plan is to identify opportunities for future parks amenities that are appropriate to North Highlands Recreation and Park District's given context, Sacramento County General Plan projections, and socioeconomic factors. This document will be used as a guiding document to quantify exactly which elements are appropriate for development as local conditions continue to evolve over the next decade. It is important to note that development impact fees cannot pay for the renovation of existing parks or the operation and maintenance of parks. At the time of this Parks and Recreation Master Plan's creation, the District is anticipating development fees from The Lakes at Antelope. This will generate approximately \$3.2 to \$3.5 million for future park and recreation facility improvements.

### **Grant Funding**

There are grant opportunities offered by the State and other agencies the North Highlands Recreation and Park District can pursue. Several grant opportunities are listed below.

#### **Outdoor Equity Grants Program (OEP) - Estimated Available Funding of \$50 Million**

OEP will increase the ability of residents in low income communities to participate in outdoor experiences at state parks and other public lands by funding program operation and transportation costs. OEP encourages applicants to establish a home base in an underserved community as the hub for local activities and trips to natural areas. OEP empowers youth and families through outdoor leadership education, career pathways, and access to nature.

OEP funds program operation including the following:

- Supplies, Equipment, and Activity Fees/Admissions;
- Travel Costs;
- Labor Costs; and
- Insurance for all activities necessary for the Outdoor Program

Eligible applicants include public agencies, including cities and counties, joint powers authorities, open-space authorities, and regional open-space districts. The application deadline is December 14, 2023.

### **Proposition 68 Grant: Parks and Water Bond Act of 2018**

Proposition 68 is a statewide grant dedicated to providing public agencies the opportunity to receive funding for new parks or park infrastructure improvements in underserved communities. The program has already completed four rounds of funding, providing municipalities \$1.16 billion in grants to 299 grant projects, of which 179 are new parks and 120 are expansion or renovations of existing parks. Grants are awarded based off a competitive chart. Projects that fulfill all requirements of the chart are more likely to be awarded full or partial funding. The District has been a Prop 68 grant recipient for Sierra Creek Park.

Applications for round 5 Proposition 68 funding have been postponed until further notice.

**Municipalities interested in pursuing funding through this grant are required to complete a grant application that includes a community outreach portion, scope of work, proposed project timeline, concept level site plan, and more.**

### **Other Potential Grant Funding**

The North Highlands Recreation and Park District can regularly review and pursue additional grant opportunities that will become available in the coming years. There are several noteworthy grant opportunities to look out for:

- Funding to local communities to beautify and improve local streets and roads, tribal lands, parks, pathways, and transit centers through the Clean California Grant Program (CCLGP) by the California Department of Transportation
- Support for electric vehicle (EV) charging infrastructure and increasing visibility of EV chargers/charging stations/hydrogen refueling stations through sign installation by the California Energy Commission's (CEC's) Clean Transportation Program
- Support for hazard mitigation projects, reducing the risks communities face from disasters and natural hazards through Building Resilient Infrastructure and Communities (BRIC)
- The Climate Adaptation and Resiliency Program to provide local assistance through the Wildlife Conservation Board for conservation projects focusing on resilience to projected climate impacts

Grants and funding mechanisms listed in this section are examples of grants the District may qualify for and look into for additional funding for new park projects. While many of these grants have deadlines for the end of 2023, some may be recurring grants and provide several rounds of grant funding. This may include grants for sidewalk improvements, urban heat island mitigation, community beautification in disadvantaged communities, accessibility grants, park related grants, and more. The District may look into these grants or other similar grants for future funding needs.

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# APPENDIX A

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**FIGURE A1.0 2023 PARK SITES AND FACILITIES MATRIX**

PARK SITES AND FACILITIES																															
	Type	Size (Acres)	Auditorium	Barbecue Facilities	Baseball Field	Basketball Court	Bike Racks	Bocce Ball Court	Children's Play Equipment	Children's Swings	Concessions or Kitchen	Drinking Fountains	Fitness Equipment	Horseshoe Area	Indoor Activities	Meeting Rooms	Nature Preserve	Off-leash Dog Site	Passive Area	Pet Waste Station	Pickleball Courts	Picnic Area	Plaza Area	Restrooms	Shade Shelter	Soccer Field	Softball Field	Splash Pad	Swimming Pool	Tennis Courts	Trail Access
Brock Park	NP	7			▪	▪		▪			▪							▪	▪		▪		▪			▪					
Capehart Daycare Facility	CC	-													▪									▪							
Capehart Gym	CC	-			▪										▪													▪			
Capehart Center Park	CC	6.42																													
Chardonay Park	NP	3		▪				▪	▪		▪							▪	▪		▪			▪							
Cherry Blossom Park	NP			▪				▪	▪		▪							▪	▪		▪			▪							
Freedom Park	CP	20		▪	▪	▪		▪	▪			▪	▪					▪	▪		▪		▪	▪			▪				
Karl Rosario Park	NP	2.5			▪			▪	▪									▪	▪		▪			▪							
Kay F. Dahill Community Center	CC	-	▪												▪									▪							
Larchmont Park	NP	2.5		▪	▪			▪	▪									▪			▪			▪	▪						
Memorial Park	NP	6						▪	▪									▪	▪		▪		▪								
Planehaven Park	NP	3.5						▪	▪									▪			▪										
Recreation Center	CC	-													▪									▪							
Ridgepoint Park	NP	6		▪	▪			▪			▪							▪			▪			▪		▪					
Ruth Inman Park	NP	1																▪	▪												
Sierra Creek Park*	CP	7.5		▪		▪		▪	▪		▪	▪				▪		▪	▪		▪	▪	▪	▪							▪
Strizek Park	NP	5					▪	▪										▪	▪		▪				▪						

CC = Community Center  
 CP = Community Park  
 NP = Neighborhood Park  
 \*Planned Improvements





## APPENDIX B



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**FIGURE B1.0 2023 PARK SCORING CALCULATION TABLE**

Park Score	Park Name	Median Income	Weighted Score	Median Income Points (10)	Total Population	Total Population Points (5)	Programming	Programming Points (5)	Quantity of Amenities	Weighted Score	Quantity Points (10)	Usability	Usability Points (15)	Code Infraction	Code Infraction Points (15)	Community Activation	Community Activation Points (5)	Revenue Generators	Revenue Generators Points	TOTAL
6.1	Capehart Center Park/Capehart Gym	\$75,739	10	1	7,722	4	6	5	10	2	9	3	12	4	10	Y	5	Y	3	49
5.8	Brock Park Sports Complex	\$59,731	8	3	5,984	3	3	3	14	2	9	4	15	3	8	Y	5	N	0	46
5.1	Freedom Park (including sports facilities)	\$37,765	5	6	1,660	1	1	1	89	10	1	1	4	3	8	Y	5	Y	15	41
5.1	Memorial Park	\$65,240	9	2	7,121	4	0	0	19	3	8	3	12	6	15	N	0	N	0	41
4.6	Karl Rosario Park	\$60,537	8	3	6,325	4	0	0	12	2	9	2	8	3	8	Y	5	N	0	37
4.3	Planehaven Park	\$35,699	5	6	4,622	3	0	0	9	2	9	2	8	3	8	N	0	N	0	34
4.3	Ridgepoint Park	\$61,988	8	3	9,999	5	0	0	7	1	10	2	8	3	8	N	0	N	0	34
3.9	Strizek Park	\$68,784	9	2	5,680	3	0	0	20	3	8	2	8	4	10	N	0	N	0	31
3.6	Larchmont Park	\$59,608	8	3	4,549	3	0	0	19	3	8	3	12	1	3	N	0	N	0	29
3.1	Ruth Inman Park	\$32,957	5	6	3,798	2	0	0	4	1	10	1	4	1	3	N	0	N	0	25
2.3	Chardonnay Park	\$77,526	10	1	4,937	3	1	1	19	3	8	0	0	0	0	Y	5	N	0	18
1.9	Cherry Blossom Park	\$78,164	10	1	2,461	2	1	1	19	3	8	0	0	1	3	N	0	N	0	15
1.9	Sierra Creek Park	\$66,767	9	2	5,016	3	0	0	0	0	10	0	0	0	0	N	0	N	0	15

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# APPENDIX C

## FIGURE C1.0 INDIVIDUAL PARK RECOMMENDATIONS



### **BROCK PARK**

**NEIGHBORHOOD PARK**

**7 ACRES**

Recommendations:

- Replace broken/worn picnic table
- Replace bleachers and benches at ball field
- Repair drinking fountains
- Replace engineered wood fiber (EWF) with unitary play surfacing
- Re-stripe parking lot
- Consider adding lighting at the ball fields to extend hours of use



### **CAPEHART CENTER PARK**

**COMMUNITY PARK**

**6.42 ACRES**

Recommendations:

- Repair asphalt pavement by ball fields
- Re-stripe parking lot



### **CHARDONNAY PARK**

**NEIGHBORHOOD PARK**

**3 ACRES**

Recommendations:

- Relocate trash cans and picnic tables by row of trees so that they are outside of tree critical root zone areas
- Convert areas of lawn to low water plantings



## CHERRY BLOSSOM PARK

NEIGHBORHOOD PARK

N/A

Recommendation:

- Ensure adequate fill at play areas



## FREEDOM PARK

COMMUNITY PARK

20 ACRES

Recommendations:

- Repair poured-in-place surfacing at rock climbing area
- Replace existing site furnishings that are ADA accessible such as tables
- Replace outdated play equipment with inclusive features
- Add shade structure or canopies over play equipment
- Replace engineered wood fiber (EWF) with unitary play surfacing
- Repair splash pad area with new concrete surfacing
- Re-stripe parking lot



## KARL ROSARIO PARK

NEIGHBORHOOD PARK

2.5 ACRES

Recommendations:

- Repair perimeter offsite sidewalk to meet accessibility requirements
- Create new accessible paths to existing or new site furnishings, such as tables or benches
- Replace engineered wood fiber (EWF) with poured-in-place surfacing
- Replace outdated play equipment with inclusive features



## LARCHMONT PARK

NEIGHBORHOOD PARK

2.5 ACRES

Recommendations:

- Replace broken/worn site furnishings
- Repair broken or missing play equipment
- Replace engineered wood fiber with unitary play surfacing
- Create accessible path of travel to at least one shaded picnic area
- Convert areas of lawn to low water plantings
- Opportunity to add walking loop or multi-generational amenities



## MEMORIAL PARK

NEIGHBORHOOD PARK

6 ACRES

Recommendations:

- Repair and relocate restroom closer to play area
- Create accessible path of travel from Blackfield Dr. to play areas
- Convert areas of lawn to low water plantings
- Opportunity to add walking loop or multi-generational amenities



## PLANEHAVEN PARK

NEIGHBORHOOD PARK

3.5 ACRES

Recommendations:

- Repair perimeter offsite sidewalk to meet accessibility requirements
- Create accessible paths to existing site furnishings to complete circulation
- Replace outdated play equipment with inclusive features
- Replace engineered wood fiber (EWF) with unitary play surfacing



## RIDGEPOINT PARK

NEIGHBORHOOD PARK

6 ACRES

Recommendations:

- Create accessible path of travel to seating by play area
- Convert areas of lawn to low water plantings



## RUTH INMAN PARK

NEIGHBORHOOD PARK

1 ACRE

Recommendations:

- Replace outdated site furnishings
- Create accessible paths to existing site furnishings to complete circulation



## STRIZEK PARK

NEIGHBORHOOD PARK

5 ACRES

Recommendations:

- Replace engineered wood fiber (EWF) with unitary play surfacing
- Repair bare lawn with new sod or hydroseed



# ACKNOWLEDGMENTS

## ADMINISTRATOR

Scott Graham

## BOARD MEMBERS

Patrick Williams, Chairperson

Crystal Harding-Jenkins, Vice Chairperson

Veya Cummings, Secretary

Beau Reynolds, Director

Joanna McVay, Director

## STAFF CONTRIBUTORS

### Recreation

Larry Mazzuca, Administrator Emeritus

Rachel Robertson, Recreation Superintendent

Kayla Thayer, Recreation Supervisor

Chris Kersevan, Recreation Coordinator

Evonne Luu, Recreation Specialist

### Park Maintenance

Kurtis Secor, Interim Parks and Facilities Superintendent

Sergio Portela, Park Maintenance Supervisor

Steve Blankenship, Maintenance Worker II

Rodney Esteen, Maintenance Worker I

Eric Schleeter, Maintenance Worker I

Barry Bartlett, Maintenance Worker I

Eric Simmons, Maintenance Worker I

## CONTACT

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## WEBSITE

<https://www.nhrpd.org/>

NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
BOARD AGENDA

TO: Crystal Harding, Chairperson  
Board of Directors

FROM: Scott Graham, Administrator

DATE: January 11, 2024

SUBJECT: Mid-Year District and Budget Report and Approval of Resolution No. XXX - Mid-Year Budget Transfer Request

**BACKGROUND**

Each fiscal year staff presents to the board a Mid-Year Budget Report. The report includes a status of ongoing projects, staffing issues, budget, etc. The report is not intended to give a high level of detail, but rather a general overview of the status of district operations July 1, 2023 through December 31, 2023.

As the BOD is aware, the district is subject to changes in operations and budget after the BOD has approved the FY 2023-2024 budget (July 1, 2023). This may include unanticipated staffing, equipment, material, supply and project needs that were either unanticipated at the time the budget was approved last July 1, or are the result of emergency situations that occurred during the first six months of the budget.

**DISCUSSION**

**Project(s) Status**

- **Park and Recreation Facilities Master Plan:** The BOD authorized the selection of O’Dell Engineering to prepare the Park Master Plan. Staff has provided the board with regular updates on this project.

Funding Sources: The district’s GF had allocated approximately \$107K for this project.  
The final cost for the project was \$107,310.

Status: The Park Master Plan final draft has been received.

- **Sierra Creek Park Design:** The BOD authorized the selection of O’Dell Engineering to prepare the design, construction drawings and bid document preparation for Sierra Creek Park.

Funding Sources: The district’s GF has allocated \$353,624 for FY 2023/24 for this project.  
The GF will be reimbursed by the State of California through a \$2.85M Prop 68 grant. To date \$128,945.36 has been expended.

Status: This project is currently underway.

**Other Projects:**

Park Pathway/ADA Improvements:

- New parking lot striping at Brock Park has been completed. An ADA compliant drinking fountain has been purchased and will be installed in January, 2024.

**Equipment**

- The district’s general fund allocated \$40,000 for a new Maintenance truck. The purchase should be complete by March, 2024.

**Building Improvements**

- The district’s general fund allocated \$40,000 for a new HVAC unit for the Community Center. The unit has been installed.

**Staffing**

- The vacant Parks and Facilities Superintendent position should be filled by the end of February, 2024.

**SUMMARY of Expenditures and Revenues – December 31, 2023**

At the halfway point of the FY 2023-2024 GF Budget, expenditures continue to track around the forty five percent allocation level. Revenues for several of the larger sources (Building Rentals, Recreation Fees and Charges and Leased Property) are all tracking at thirty-five to fifty percent or higher. Staff anticipates that once both property tax reporting periods have concluded, property tax related revenues will come in at the anticipated levels. Overall, district expenditures and revenues are where staff anticipated they would be at the half way point of the budget cycle.

**MID-YEAR BUDGET REQUEST**

The FY 2023-2024 GF budget includes a \$150,000 Contingency Fund. This Contingency fund is a reserve of money set aside to cover possible unforeseen or emergency expenses that occur during the budget year. Listed below you will find the mid-year budget fund request from the Contingency Fund. Each request includes a brief explanation (justification) of why the funds are needed.

**ADMINISTRATION DIVISION**

<b><u>Code</u></b>	<b><u>Classification</u></b>	<b><u>Requested Funds</u></b>	<b><u>Justification</u></b>
1210	Retirement	\$391	Previous Administrator final allotment
1240	Workers Comp	4,686	Final CAPRI Computation (FY 2022/23) for three Divisions and Elverta Park CFD
1250	EDD	245	Previous Administrator final allotment
2076	Office Supplies	3,200	New work station furniture for Admin. Services
2332	Food Supplies	1,500	Unbudgeted food purchases for interview panels and retirement recognition for previous Administrator.
Sub-Total Request		<b>\$ 10,022</b>	

**RECREATION DIVISION**

<b><u>Code</u></b>	<b><u>Classification</u></b>	<b><u>Requested Funds</u></b>	<b><u>Justification</u></b>
1110	F/T Salaries	\$4,434	Step Increase for Recreation Coordinator
1210	Retirement	354	" " " " "
1220	OASDI	339	" " " " "
Sub-Total Request		<b>\$5,127</b>	

**MAINTENANCE DIVISION**

<b><u>Code</u></b>	<b><u>Classification</u></b>	<b><u>Requested Funds</u></b>	<b><u>Justification</u></b>
2211	Constr. Eq. Svc.	\$5,000	Major repairs to Toro mower
2322	Custodial Supplies	3,000	Increase costs for vital supplies
Sub-Total Request		<b>\$8,000</b>	

**FY 2022-2023 Total Mid-Year Budget Request**

Administration Division:	\$10,022
Recreation Division:	5,127
<u>Maintenance Division:</u>	<u>8,000</u>
<b>Total Request</b>	<b>\$23,149</b>

**RECOMMENDATION**

Staff recommends that the Board of Directors approve Resolutions 629 and 630- the transfer of \$23,149 from the Contingency Fund to cover the costs of the additional services, equipment and staffing as described in the staff report. The current Contingency Fund has a balance of \$150,000. If the recommended fund transfer is approved by the Board of Directors, the Contingency Fund will have a remaining balance of \$126,851.

**RESOLUTION #629**

**RESOLUTION OF THE NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
AUTHORIZING FY2023/2024 BUDGET AMENDMENT CONTINGENCY FUND  
DECREASE**

**WHEREAS**, unanticipated costs for Full-Time Salaries & Benefits, Office Supplies, Construction Equipment Service, Custodial Supplies and Food Supplies, for Business Area 346A, Fund Center 9349346 and Cost Center 9349346000 will exceed the 2023-2024 Fiscal Year budgeted amount, and

**WHEREAS**, funds are available in the Contingency Account 79790100 for Business Areas 346A, Fund Center 9349346 and Cost Center 9349346000.

**NOW, THEREFORE BE IT RESOLVED** and ordered by the North Highlands Recreation and Park District Board of Directors that the amount of twenty-one thousand nine hundred and ninety-four dollars and twenty-five cents (\$21,994.25) be decreased from the Contingency Account 79790100 for Business Areas 346A, Fund Center 9349346 and Cost Center 9349346000 and increase Account 10111000 (Salaries) by the amount of four thousand four hundred and thirty-four dollars (\$4,434), Account 10121000 (Retirement) by the amount of seven hundred and forty-five dollars (\$745), Account 10122000 (OASDI) by the amount of three hundred and thirty-nine dollars (\$339), Account 10124000 (Workers' Comp) by the amount of three thousand five hundred and thirty-one dollars and twenty-five cents (\$3,531.25), Account 10125000 (EDD) by the amount of two hundred and forty-five dollars (\$245), Account 20207600 (Office Supplies) by the amount of three thousand two hundred dollars (\$3,200), Account 20221100 (Construction Equipment Service) by the amount of five thousand dollars (\$5,000), Account 20232200 (Custodial Supplies) by the amount of three thousand dollars (\$3,000), Account 20233200 (Food Supplies) by the amount of one thousand five hundred dollars (\$1,500)

<u>ACCOUNT</u>	<u>FUND</u>	<u>FUND CENTER</u>	<u>COST CENTER</u>	<u>FY2023/2024 DECREASE</u>	<u>FY2023/2024 INCREASE</u>
79790100	346A	9349346	9349346000	(\$21,994.25)	
10111000	346A	9349346	9349346000		\$ 4,434
10121000	346A	9349346	9349346000		\$ 745
10122000	346A	9349346	9349346000		\$ 339
10124000	346A	9349346	9349346000		\$ 3,531.25
10125000	346A	9349346	9349346000		\$ 245
20207600	346A	9349346	9349346000		\$ 3,200
20221100	346A	9349346	9349346000		\$ 5,000
20232200	346A	9349346	9349346000		\$ 3,000
20233200	346A	9349346	9349346000		\$ 1,500
					<u>\$21,994.25</u>

On a motion by Board Member \_\_\_\_\_ seconded by Board Member \_\_\_\_\_, the foregoing resolution was passed and adopted by the Board of the North Highlands Recreation and Park District, this 11<sup>th</sup> day of January 2024, by the following vote:

\_\_\_\_\_  
Crystal Harding  
Chairperson, Board of Directors

AYES:  
NAYS:  
ABSENT:  
BSTAIN:

**RESOLUTION #630**

**RESOLUTION OF THE NORTH HIGHLANDS RECREATION AND PARK DISTRICT  
AUTHORIZING FY2023/2024 BUDGET AMENDMENT CONTINGENCY FUND  
DECREASE**

**WHEREAS**, unanticipated costs for Workers' Comp for Business Area 346B, Fund Center 9348346 and Cost Center 9348346000 will exceed the 2023-2024 Fiscal Year budgeted amount, and

**WHEREAS**, funds are available in the Contingency Account 79790100 for Business Areas 346B, Fund Center 9348346 and Cost Center 9348346000.

**NOW, THEREFORE BE IT RESOLVED** and ordered by the North Highlands Recreation and Park District Board of Directors that the amount of one thousand one hundred and fifty-four dollars and seventy-five cents (\$1,154.75) be decreased from the Contingency Account 79790100 for Business Areas 346B, Fund Center 9348346 and Cost Center 9348346000 and increase Account 10124000 (Workers' Comp) by the amount of one thousand one hundred and fifty-four dollars and seventy-five cents (\$1,154.75);

<u>ACCOUNT</u>	<u>FUND</u>	<u>FUND CENTER</u>	<u>COST CENTER</u>	<u>FY2021/2022 DECREASE</u>	<u>FY2021/2022 INCREASE</u>
79790100	346B	9348346	9348346000	(\$1,154.75)	
10124000	346B	9348346	9348346000		<u>\$1,154.75</u>
					\$1,154.75

On a motion by Board Member \_\_\_\_\_ seconded by Board Member \_\_\_\_\_, the foregoing resolution was passed and adopted by the Board of the North Highlands Recreation and Park District, this 11<sup>th</sup> day of January 2024, by the following vote:

\_\_\_\_\_  
Crystal Harding  
Chairperson, Board of Directors

AYES:  
NAYS:  
ABSENT:  
ABSTAIN:

North Highlands Recreation and Park District

Board Agenda

TO: Crystal Harding, Chairperson  
Board of Directors

FROM: Scott Graham, Administrator

DATE: January 11, 2024

SUBJECT: Revised Deal Points: District Administrator Emeritus

BACKGROUND

At the October 12 Board of Directors Meeting, the Board approved by a 3-2 vote the District Administrator Emeritus position, including the salary schedule and job description as provided. The approval was for 15 weeks. An option to extend the agreement was added at the time as part of the Deal Points.

DISCUSSION

The Emeritus position has proven to be a valuable resource. The ability to engage with Mr. Mazzuca on a variety of topics has been helpful. The Park Master Plan, annual Audit, Sierra Creek Park design process and Board/Staff relations are just a few of the issues addressed over the last 15 weeks. The next six months of 2024 will be an important and challenging time for staff and Board as the Sierra Creek Park design, construction and resource allocation processes move forward. Mr. Mazzuca possesses the knowledge and experience to support the District as we move forward. I have spoken with Mr. Mazzuca and proposed that we extend the term through the end of the fiscal year (26 weeks) and reduced the stand by time from 8 hours to 4 hours per week. He was agreeable to these changes.

Revised District Administrator Emeritus Deal Points

Start/End Date:	January 1 – June 30 (26 weeks)
Availability:	M-F (8-5 pm) except for meetings and onsite visitations upon request
Hourly Rate:	\$66.44
Mileage Reimbursement:	When required to travel per Administrator pre-approval (Reimbursed at the current district per mile rate)
Standby Pay Per-Week:	4
Total Compensation:	26 weeks x 4 hours per week x \$66.44 = \$6,909.76

RECOMMENDATION

The North Highlands Recreation and Park District’s Board of Directors approves the District Administrator Emeritus position extension as outlined in this report.