



Highlands Recreation District

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

"A Community Place to Learn, Grow & Play"

Topic: HRD Regular Board Meeting

Time: May 12, 2026, 07:00 PM Pacific Time (US and Canada)

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

Remote Teleconference Location: 1369 Sturgeon Way, San Jose, CA

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

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Time: May 12, 2026, 07:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

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

Meeting ID: 868 9739 6127

Passcode: 041879

1. Call to Order
2. Review and approval of the minutes for:
 - a. Regular Board Meeting on March 10, 2026
 - b. Budget Committee on March 12, 2026
3. Public Forum: The public forum provides an opportunity for members of the public to speak on any item within the jurisdiction of the Board that is not on the agenda. When an item is not listed on the agenda, State law prohibits Board discussion or action. Board Members may only "briefly respond" to statements made and questions posed. For example, State law allows Board Members to ask questions for clarification and provide a reference for staff or other resources for factual information. Additionally, the Board may also direct staff to report back and/or place a matter on a future agenda for discussion.
4. Manager's Information Report
 - a. Administration
 - b. Programming
5. Board Discussion on Strategic Priorities and Outcomes – Financial, Community, Facilities/Projects, Program/Services, Transparency
6. Financial Information Report
 - a. February 2026 Monthly Statement Memo
 - b. March 2026 Monthly Statement (Preliminary)
7. Old Business: no items

8. New Business:

- a. Discussion: Review CPI and Merit Based Maximum Adjustment for FY 2026-2027
Report: Tamsen Burke, General Manager and Personnel Ad Hoc Committee
Description: This item is for the Board review and discussion about the CPI trends and annual merit adjustment for employees. Prior to final approval, the Board will receive an oral summary report of the recommended salary and compensation paid in the form of fringe benefits for department heads and other similar administrative officers.
- b. Discussion/Action: Approval of General Manger Employment Agreement
Report: Pam Merkadeau and Andrew Aquino, HRD Negotiators
Description: Prior to final action approving the General Manger employment agreement, the Board will receive an oral summary report of the recommended salary and compensation paid in the form of fringe benefits.

9. Closed Session(s)

- a. CONFERENCE WITH LEGAL COUNSEL-ANTICIPATED LITIGATION. Closed session pursuant to Government Code Section 54956.9(d): conference with the District's legal counsel regarding significant exposure to litigation as threatened in an email dated April 14, 2026 and titled "Formal Demand for Compensation - Data Breach Resulting in Identity Theft" received from Janelle Slightam, which email will be made available for public inspection upon request pursuant to Government Code Section 54957.5 (one potential case).

10. Upcoming Meetings:

- a. Board of Directors: June 9, 2026 - July 14, 2026 - August 11, 2026

11. Review and Payment of Bills

- a. Action: Motion to approve Expenditures
Report: Bea Robertson, Bookkeeper
Description: This is a routine item of the itemized bills for Board review and approval.
Recommendation: Approve the Expenditures

12. HRD Board of Directors Announcements

13. Adjournment

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

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that may be distributed at the meeting, should contact the Board Secretary at generalmanager@highlandsrec.ca.gov.

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"A Community Place to Learn, Grow & Play"

Topic: HRD Regular Board Meeting

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

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

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Topic: HRD Regular Board Meeting

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

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<https://us06web.zoom.us/j/86897396127?pwd=ENb0IMPaCMhygsOg8RcBVV3XS2GppB.1>

Meeting ID: 868 9739 6127

Passcode: 041879

1. Call to Order

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

2. Review and Approval of Minutes

Board Member Aquino made a motion, Board Member Merkadeau second, to approve the Regular Board Meeting Minutes from March 10, 2026. The motion passed.

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

Board Member Ut made a motion, Board Member Merkadeau second, to approve the Budget Committee on March 12, 2026. The motion passed.

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

3. Public Forum

No public comments were received

4. Manager's Information Report

- a. Administration
- b. Programming

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

- a. No discussion/action item

6. Financial Information Report

- a. February 2026 Monthly Statement Memo
- b. March 2026 Monthly Statement (Preliminary)

7. Old Business:

- a. Discussion/Action: Review and Approve the Resolution to adopt the use of the California Uniform Public Construction Cost Accounting Act for the District
 - i. Board Member Aquino made a motion, Board Member Merkadeau second, to approve the Resolution to adopt the use of the California Uniform Public Construction Cost Accounting Act for the District. The motion passed.
Vote: UU – Y ; AA – Y; CC - Y; PM – Y; RF – Y

8. New Business:

- a. Discussion/Action: Selection of Municipal Service Review (MSR) Ad Hoc Committee Members
 - i. Board Member Ut accepted appointments of Board Member Aquino and Board Member Merkadeau.
- b. Discussion/Action: Review and Approval of the Out of Class Pay Request for the Interim Director
 - i. Board Member Merkadeau made a motion to pay out of class pay for the Interim Director at \$38.46, Board Member Francis second. The motion passed.
Vote: UU – Y ; AA – Y; CC - Y; PM – Y; RF - Y
- c. Discussion: Review of the Proposal for Internships within the District
 - i. No action was taken
- d. Discussion: Review Fiscal Year 2026-2027 Budget Narrative and Assumptions
 - i. No action was taken

9. Upcoming Meetings:

- a. Board of Directors: May 12, 2026 - June 9, 2026 - July 14, 2026

10. Review and Payment of Bills

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

11. HRD Board of Directors Announcements

12. Adjournment

Board Member Merkadeau made a motion, Board Member Francis second, to adjourn the meeting. The motion passed unanimously.

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

The Meeting adjourned at 8:29 pm on April 14, 2026.

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MEMORANDUM

Date: May 12, 2026

To: Board of Directors

From: Tamsen K. Burke, General Manager

Re: General Manager Information Report

ADMINISTRATION

UPDATES California Legislative Bills and Anticipated Senate Discussion

CARPD Priority Bill List as of April 6, 2026, Children, Youth and Recreation

- AB 1821 (Pacheco) California Public Records Act: agency response time. – 10 days to 10 business days
- AB 1819 (Sanchez) Automated external defibrillators. (Introduced 02/10/2026) - Senior Centers
- HRD Safety Committee Agenda - Review May 2026
 - AB 1639 (Davies) California Drowning Prevention and Rescue Act. (Introduction 01/26/2026)

District Governance - Transparency

- Updated SB 272 Enterprise System Catalogs (completed)
- Updated Disclosure of Reimbursements (pending)

Facility Project Updates

- North Landslide/Retaining Wall: (north of bathrooms) Waiting on Permit | BLD2025-00492 to the San Mateo County Planning and Building Department, Redwood City, CA. Plan Review Consolidation; Plan Preparation for Issuance. County requested additional boring plans from BFK be performed in design, Romig engineer to incorporate into their report and resubmit.
- Trenchless Sewer Replacement: The Board of Directors of the Highlands Recreation District adopted the informal bidding procedures under the uniform public construction cost accounting act to begin the selection of contractors for the Scope of Work to replace approximately Sewer Line Replacement adjacent to stairs at basketball court, through playground, parking lot
- Administrative Office Renovations (May/June)
- Tennis Court Resurfacing: Stop by Registration Office and HRD website to provide feedback tennis/pickleball court design, colors, and layout. (May). Thank you community members for your emails and feedback.

- Pool: Pool/Lifeguard Office Refresh (May).
- Pool Renovation Preliminary Assessment and Community Engagement (Summer)
- Fitness Center: Watch for Fitness Center survey to learn what our community needs.
- Basketball Court / Playground Fence (near PGE tower), replace footers to address ongoing erosion and leaning of fence.
- EEC metal fence painting (June)

Administrative Projects Updates

- LAFCo Draft MSR Report - Highlands Recreation District: reviewed by HRD Ad Hoc Committee for submission May 1, 2026. Further information is available at the public hearing on May 20, 2026, at 9:00 am. Virtual (Online) <https://smcgov.zoom.us/j/96442908061> or in person at 500 County Center, Board of Supervisors Chambers Redwood City, CA 94063. The next draft of this report will include LAFCo recommendations and determinations. The District will have from May 20 through July 8 to provide comments and responses on the next draft MSR, before any actions are taken by LAFCo.
- CAPRI Annual Visit: Management prepares for CAPRI Risk Management Audit in June.
- Government Compensation in California (GCC) Report completed by Paylocity.
- **HRD Foundation** - we are accepting recommendations for the Foundation to increase opportunities at Highlands Recreation District.

Financial

- Highlands Recreation District FY 2026 – 2027 Agency Budget Schedule
 - May 2026 - Budget & Personnel Ad Hoc Committee: 1st Read - Discuss annual budget requests, capital, equipment, and reserve expenditures and recommend edits.
 - June - Board of Directors: 2nd Read. Proposed Approval - Distribute annual budget, budget narrative, capital, equipment, and reserve expenditures recommendations to the Board for review.

Human Resources & Staff Engagement:

- New staff
 - Jamie Calderon – Administrative Assistant, Jamie comes to Rec with over 10 years of office management and most recently comes to Rec from Pacific Health Group.
 - Mayevi Dominguez – EEC Infant/Toddler Teacher, Mayevi brings a wonderful mix of experience and warmth. With over four years in early childhood education, she has developed a strong ability to create nurturing, engaging environments where children feel safe, supported, and excited to learn.
- Recruiting and Hiring: The District currently has the following posted positions:
 - Full Time
 - EEC Teacher: one position.
 - 71 applications, interviews in progress
 - Hired (1) anticipated start date May 18, 2026
 - EEC Director; one position
 - 105 applications, Three prospective applicants’ tours week of May 11-14, anticipated start date June 15, 2026
 - Aquatic Coordinator, one position
 - 31 applications, Four prospective applicants on site interviews May 13-15, start date June 5, 2026
 - Bookkeeper, one position
 - 76 applications, review in progress, anticipated hire date June 15, 2026

Part Time

- Swim instructors (Part time): 52, job posting; hired (3)
- Lifeguards: 52 applications, interviews in progress; hired (4)
- Building Attendants: 72 applications.

Facilities & Maintenance

- CAPRI Cycle XX District Visitation Program: Scheduled **June 23, 2026**
- Safety Committee completed Q1 meeting and planning for CAPRI audit.
- New jet mulch on main playground and EEC Chameleon area for safety
- Maintenance updates based on CAPRI recommendations for playgrounds, walkways, stairs of property.
- Tennis court nets are now on R&R plan for maintenance and replacement.
- Reminder to community through the Lowdown Parking Lot Etiquette and route to reduce accidents.
- AEDs have new supplies/pads in compliance with safety requirements.

Operations:

- California Department of Technology (CDT) IT Services Management has been updated and DNS accounts.
- Upgraded District Firewall
- Information Systems - Technology Ad Hoc committee formed to assist with updated District digital files for storage of business documents.
- GM will finalize the selection of consulting services for the review of the pool for potential renovation or new construction.
 - Survey community on design, resources, indoor/outdoor support resources.
 - Interviewing contract providers for preliminary plans and recommendations gathering contract agreements, and service providers for review and consideration of HRD Renovation Project FY 2026-2028.
 - Aquatic Design Group (Dennis Berkshire)
 - Aquatic Facility Renovation and Consulting
 - RSM designs (Ladera)
 - COAR Design Group
 - Marcy Wong Donn Logan Architects (City of San Francisco)
 - ELS Architects

BOD Secretary

- Board Member Trainings and Certifications:
 - Updated Board of Directors appointments, certifications and training, (ongoing)
 - Board Member Ethics Certificates, (pending); Form 700 (2025) (completed)

Board Of Directors Directives Schedule

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

MEETING 04.12.2026

Tasks - Directives	Director Requested	Responsible	Updates / Completion Notes
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Board of Director Training and Certification Reminder	Director Carlos	Tamsen Burke	In General Manager Report
Fundamentals of Foundations	Director Merkadeau	Tamsen Burke	In Process

Exhibit A

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

Processing Status

Click on arrows or plus signs to see more details



-  ▶ Application Submittal
-  ▶ Plan Review Distribution
-  ▶ Building Review
-  ▶ Planning Review
-  ▶ Public Works
-  ▶ Civil and Drainage Review
- ▶ Environmental Health Review
-  ▶ Geotechnical Review
- Sewer Review
- Water Review
- Fire Review
- Additional Review
- PCB Monitoring
- Grading Permit
- EC Pre-Construction
- Waste Management Review
-  ▶ Review Consolidation
- Plan Preparation for Issuance
- Ready to Issue Permit
- Inspections
-  ▶ EC-Tree PreSite - EC PRE-SITE

Exhibit B

Estimated Scope of Work – Sewer Replacement

Sewer Line Replacement – Approx. 180 Linear Feet (With Permits) Scope of Work Provide labor, materials, equipment, and permits to replace approximately 180 linear feet of existing sewer line using a combination of trenchless pipe bursting and limited open trench excavation.

Work Sequence 1. Section 1 – 40 LF Trenchless (From Corner of Main Building) Install new sewer line via trenchless pipe bursting from the main building connection point.




2. Section 2 – 30 LF Trenchless (Near Basketball Court Steps)

Continue trenchless replacement in this section to minimize surface disruption and tie in line from Nursery building.

3. Section 3 – 20 LF Open Trench (Playground Ramp/Tanbark Playground Area) Open trench excavation in dirt/tanbark area to: • Expose existing line • Install new piping • Provide access pit for next pipe burst • Install a new cleanout in the tanbark area (exact location to be field determined)

4. Section 4 –90 LF Trenchless Pipe Burst (Toward Parking Lot)


Perform trenchless pipe bursting from the open trench area to the beginning of the parking lot adjacent to the stairs. • Install new cleanout in the parking lot/stair area. Note: The final 90-foot trenchless section is not currently visible. If unforeseen obstructions, utilities, collapsed pipe conditions, or other field constraints prevent successful pipe bursting, a change order will be required for alternate repair methods. Pipe bursting will not remove sags or bellies in the line.

Materials • New HDPE or SDR-rated sewer pipe suitable for pipe bursting applications • New cleanouts or landscape-rated boxes as applicable • Proper couplings and fittings per code 
Permits & Inspections • Obtain required sewer permit • Schedule and coordinate inspections • Provide project management and city coordination 
Site Restoration • Restore tanbark/dirt playground area to existing condition • Minimal disturbance to basketball court and parking lot areas due to trenchless method • Basic surface patching at access pits and cleanout installations (fit and finish will not match original work) 

10-Year Warranty

Ten (10) year warranty on materials and workmanship for the newly installed sewer piping.

Warranty Includes: • Failure of new pipe due to material defect • Improper installation or joint failure • Sewer line belly caused by improper installation • Separation at installed connections.

Warranty Excludes: • Pre-existing downstream or upstream piping not replaced • City sewer main issues • Damage caused by ground movement, earthquakes, soil settlement, or flooding • Damage from heavy vehicle loads exceeding design limitations • Root intrusion from new landscaping or future tree planting • Foreign objects, misuse, or improper disposal into the sewer system • Failure of trenchless installation due to unknown underground obstructions (covered by change order if alternate method required) • Utility conflicts not disclosed or marked • Landscaping upgrades beyond basic restoration • Asphalt or decorative surface replacement beyond basic patching 
Exclusions • Relocation of other underground utilities • Storm drain modifications • Work beyond the specified 180 LF • Engineering or geotechnical reports unless required by city • Hazardous material handling.

Estimates - \$35,00- \$50,000, include scope of work and unknown exclusions noted above.



MEMORANDUM

Date: May 12, 2026

To: Tamsen Burke, General Manager

From: Brandon Lee, Aquatics Supervisor

Re: Aquatics Report

Program/Department Overview

- Registration for Spring swimming lessons in May is now open.
- The Aquatics Supervisor is finalizing the Summer 2026 programming schedule, and registration is expected to open mid-May.

Current Pool Operating Hours

Aqua Track Fitness

Monday/Wednesday/Friday 8:05am – 9:05am

Lap Swim

Monday – Friday 7:30am – 1:00pm (3 Lanes 8:00am – 9:00am)

- Odyssey Pool Rental (8:00 Am- 9:00 Am, 3 Lanes)

Monday – Friday 6:00pm – 8:00pm (2 Lanes)

Saturday/Sunday 12:00pm – 4:00pm (2 Lanes)

Rec Swim

Saturday/Sunday 12:00pm – 4:00pm

Swim Team

Monday – Friday 4:00pm – 7:30pm

Staff Development & Training

- Current lifeguard availability has increased; however, efforts to continue hiring certified lifeguards are ongoing to cover current operating hours. The Aquatics Supervisor has scheduled lifeguarding classes as scheduled below.
 - Lifeguard certification courses for residents and non-residents are being offered in May to build the team for the upcoming summer season to operate at 100% to cover operations, rentals, and pool parties.

Staff Updates and Recognition

The Aquatics Department has recently hired two additional Swim Instructors and two additional Lifeguards. These new staff members will support expanded swimming lesson offerings over the coming months and help strengthen lifeguard coverage throughout the facility as we prepare for the busy summer season.

The Aquatics Coordinator submitted their notice of resignation in April to further pursue educational opportunities. We are grateful for the time, effort, and dedication they have given to both the Highlands Recreation District and the community. Recruitment efforts for a replacement Aquatics Coordinator are currently underway.

The Aquatics team continues to actively recruit and interview Lifeguard and Swim Instructor candidates in preparation for the upcoming Summer 2026 season. Staff efforts remain focused on maintaining safe operations, supporting program growth, and ensuring adequate coverage for summer programming and facility operations.

Programs and Services

Upcoming Lifeguard Certification Courses

- May: 16-17, 23

Highlands Dolphins Aquatic Club

Swim Team Schedule and Competition

- HDAC will host two Swim Meets in July 2026.

Swim Lesson

- Private lessons have increased their offering for May 2026. This will be supplemented with additional Swim Instructor hiring.
 - Internally targeted recruitment between the Aquatic Coordinator and Administrative Coordinator and reaching out to past enrollees for next classes.
 - Increased enrollment from cross-program implementation from participants in EEC and ASP.

Spring 2026 Swim Lesson Classes

Registration Opened: March 9, 2026

Session 1

Mon/Wed: April 8 – April 29 (7) Classes

Tue/Thurs: April 7 – April 30 (8) Classes

Fri: April 10 – May 1 (4) Classes (NEW DAY)

Saturday: April 11 – May 2 (4) Classes (NEW DAY)

Session 2

Mon/Wed: May 4 – May 27 (7) Classes

Tue/Thurs: May 5 – May 28 (8) Classes

Friday: May 8 – May 29 (4) Classes (NEW DAY)

Saturday: May 9 – May 30 (4) Classes (NEW DAY)

Class Times

Monday/Wednesday (2x/week) & Tuesday/Thursday
2:30pm to 5:20pm. New time added: 5:25-5:55pm

Fridays (1x/week)
2:30pm to 5:20pm. New time added: 5:25-5:55pm

Saturdays (1x/week)
9:00am-11:50am Includes private semi-private & group lessons, age groups/levels 1-Adult.

Financials

- Pool Rentals: Staff continue to support pool rentals throughout the year while prioritizing programming needs and demands with limited space during peak hours to meet financial expectations.
- Enrollment trends and financials were forecasted to be lower through March and will continue to increase in the spring and summer months.
- The above program changes in April are expected to increase revenue by the end of the year.



MEMORANDAUM

Date: May 12, 2026

To: Tamsen Burke, General Manager

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

Re: ASP/IC Program Update

PROGRAM/DEPARTMENT OVERVIEW

- Summer Camp is now on the horizon. Registration for Summer Camp began on March 9 for residents and March 16 for non-residents. Summer Camp will run from June 15 – August 8 (8 weeks total).
- The program will be hosting the last Kids Night Out of the school year on May 8.
- Program staff are currently working on summer staff onboarding, field trip/special presenter reservations, scheduling, uniform orders, and camp training days.
- As summer nears and the weather improves, program staff have begun coordinating rec swimming for the ASP children in May and June. Rec swim will begin for the ASP kids on May 6.

STAFF UPDATES

- To date, the program has not had to hire any additional staff for summer camp. We have commitments from five returning staff and have three more on a waitlist. When the program Director receives the final summer camp availability changes from staff, a determination will be made to hire or not.

FINANCIAL

- For April, revenue is tracking as it should be at 83% of the fiscal year. Financials were not available at the time of this report but here are some noteworthy expenses in April. Special activities-ASP (596602) will see about a 40% increase. Clothing & Uniforms-ASP (512100) will be expensed in May when camp clothing is purchased. Supplies-ASP (596604) will increase in May/June as camp supplies are being purchased.

VEHICLES

- The three decommissioned district vehicles (truck & two vans) have been liquidated through GovDeals. At the time of this report, only the old truck remains onsite as it has yet to be picked up. The two new vehicles (truck & SUV) have logo's, special plates, and are currently in service. The current golf cart will continue to be used for district maintenance needs without

modifications. In addition to the golf cart, program staff will begin the process of researching/pricing a mobility scooter or comparable alternative to meet additional needs.

UPCOMING EVENTS

- 2026-2027 FY Budgeting
- Summer Camp scheduling/advertising/planning
- Camp training days.



MEMORANDUM

Date: May 12, 2026
To: Tamsen Burke, General Manager
From: Debbie Labucay, Interim EEC Director
Re: EEC Director Report

Program/Department Overview:

- EEC Coordinator reached out to ASPCA to visit and do a short presentation for the children on Wed. May 13th.
- Also reached out to CalFire, Sheriff, and dentist for in-house visit
- EEC PA did an amazing job recognizing our teachers during Teacher Appreciation Week (5/4-5/7). Monday – Door Décor, Tuesday – Fan Mail from Children, Wednesday – Coffee break with pastries, Thursday – Fan mail from parents, Friday – Catered lunch for the whole team.

Staff Updates

- EEC Coordinator and Interim Director interviewed 3 candidates in person for the Toddler/Preschool Teacher position in the Chameleon classroom. Candidate has been selected. Interim Director is reaching out to references.
- 2 subs remain active on staff as we head into the summer months.

Metrics and Data:

82% (31/38) of full-time students and 100% (6/6) of part-time students enrolled. Enrollment remains the same for this month.

- **Monkeys (8 full capacity)**
 - 8/8 full day enrolled.
 - 1 child had begun their transition visits to Chameleon Rm
 - 1 child moved off the waitlist to enroll, 1st day June 1st.
- **Chameleons (18 full capacity)**
 - *This would be dependent on hiring the 3rd teacher & onboarding
 - May – 11/18 (1 in transition)
 - June - July – 14/18
 - August – 18/18
 - September – 18/18
 - October – 18/18

- November – 18/18
- **Tigers (18 full capacity)**
 - April - 12/12 FD, 6 Half Day TK
- **Waitlist**
 - Infants
 - 14 waitlisted
 - Desired Start Date or Eligibility Start Date:
 - Jan-Mar: 3
 - Apr-Jun: 4
 - Jul-Sept: 4
 - Oct – Dec: 0
 - Undecided/unresponsive: 3
- **Tours**
 - 5 tours done in April.
 - 1 would prefer half day.
 - 1 wants immediate placement for infants.
 - 1 is just looking.
 - 2 are discussing, possibly will add to waitlist.

Future Goals and Plans:

- June 12: EEC Graduation
- TBD: Hello Summer ‘party’



MEMORANDUM

Date: May 12, 2026

To: Tamsen Burke, General Manager

From: Julia Fior, Recreation Coordinator

Re: Seasonal Programs and Rentals Update – April 2026

PROGRAM/DEPARTMENT OVERVIEW

- The Spring 2026 season began April 6, 2026, and will run through June 13, 2026.
 - The Recreation Coordinator increased offerings for all age groups, especially working to add classes for the Adult/Senior community.
- The Rental department is seeing an increase in inquiries and bookings, especially for Pool Parties and Pool Rentals; while coordinating with the Aquatics department, it is expected that most weekends in Summer will see two pool parties during Rec Swim and one after-hours rental.
 - Re-posted Building Attendant job posting in order to hire additional Building Attendants to ensure coverage for all upcoming rentals and parties.

KEY HIGHLIGHTS

- The Spring session began April 6, 2026, and will run through June 13, 2026.
 - The Recreation Coordinator increased offerings for all age groups, specifically for Youth and Adult classes.
 - New Adult classes that began include: Square dancing and Adult Qigong and Tai Chi (began May 5).
 - The Highlands Theater program concluded April 27; this program carried over through the Winter season.
- Printed materials for Spring and Summer programming have been distributed across campus. While still posting flyers, we have started implementing printed postcards being handed out to families in Swim Lessons, ASP, and EEC.
- Recommendations of new rental rates are under GM review; once approved, recurring renters will be provided with a 30-day notice for new rates. New one-time rentals or recurring rentals would immediately be subject to new rates.
 - Rate recommendations were made based on comps taken from other local parks and recreation agencies and take on a cost-recovery model.
- In preparation for the upcoming budget season, the Recreation Coordinator has reached out to recurring renters and programs to confirm interest in returning for the 2026 – 2027 school year.

METRICS AND DATA – SEASONAL PROGRAMS

- Lunchtime Enrichment with the Highlands Elementary school is in progress and will run through mid-June 2026.
- Summer 2026 programming continues to support a full-day summer camp model with lunch coverage, as those were the most popular camps provided. Weekend and week-day sports classes will continue to be offered.
- Independent Contractors are reaching out to begin thinking ahead for Fall 2026 season. The Recreation Coordinator is still connecting with new vendor options to provide a wider range of classes for all ages.
 - Tots/Preschool vendors are still rarely offering morning programming due to low staffing availability for the morning hours.

METRICS AND DATA – RENTALS

April rental numbers reflect one recurring renter taking a two-week break for a Spring Break; we are also receiving an average of 2-3 pool party/rental requests a day for June – August events.

- To best accommodate requests, we will return to offering two pool parties per Rec Swim and one after-hour rental for Saturdays and Sundays.
- The Recreation Coordinator and Aquatics Supervisor met with Footsteps in April to discuss swim lesson model and logistics.

April rentals totaled seventy-two, including:

- **Aquatics**
 - 17 Diving Well Rentals
 - 14 Odyssey Lane Rentals
 - 4 Scuba Rentals
 - 2 Private Lane Rentals (Scouts)
 - 1 Pool Party
- **Non-Aquatics**
 - 17 Odyssey Gym/MPR Rentals
 - 5 Recurring Gym Rentals
 - 4 Recurring MPR Rentals
 - 1 Private Gym Rental
 - 1 Private MPR Rental
 - 6 Community Group Rentals (CERT, HSN, Scouts, HCA, etc.) – Fees Waived

Currently, May is expected to have eighty-seven rentals.

METRICS AND DATA - MARKETING/ADVERTISING

- Advertising through HRD channels continues to support hiring needs, upcoming programs, and upcoming closure notices.
 - The Recreation Coordinator is working on building a Master Calendar for all media/marketing, allowing for all departments to have a more accessible resource for marketing strategies and goals.

- Streamline, HRD's web platform company, has introduced a new program, Amplify, that allows for more design/accessibility options for the HRD website.
 - The General Manager and Recreation Coordinator are working together on best website update practices to make the website more engaging and accessible.

STAFF UPDATES

- The Building Attendant job posting has been reposted and boosted to hire additional building attendants for the uptick in rental requests. With summer being peak time for pool parties and rentals, it is imperative to have the additional staff for coverage.



MEMORANDUM

Date: May 12, 2026

To: Tamsen Burke, General Manager

From: Bea Robertson, Bookkeeper

Re: Bookkeeper Report

Update on March 2026 Financial Statements

The financial statements for March 2026 were revised after receiving the County of San Mateo Activities of Account report on April 9, 2026. The updated figures below include additional transactions recorded in QuickBooks after the preliminary March financial reports were presented to the Board. The key changes incorporated into the final reports are outlined below:

1. Revenue Adjustment

- Ledger Item - Property Tax Revenue (GL Code 102100):
 - Original: \$0.00
 - Revised: \$35,429.60
 - **Increase: \$35,429.60**

2. Net Impact on Financial Statements

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

- **March 2026:**
 - Original Net Loss: \$(81,689.42)
 - Revised Net Loss: \$(46,259.82)
 - **Positive Adjustment: \$35,429.60**

- **FYTD through March 2026:**
 - Original Net Profit: \$222,472.23
 - Revised Net Profit: \$257,901.83
 - **Increased Net Profit: \$35,429.60**

Highlands Recreation District			1:02 PM			
Balance Sheet			05/08/2026			
As of APRIL 2026			Accrual Basis			
Preliminary		APR PREVIOUS YEAR COMPARISON		FISCAL YEAR END - PREVIOUS 3-YEAR COMPARISON		
		APR 30, 2026	APR 30, 2025	Jun 30, 25	Jun 30, 24	Jun 30, 23
				PRELIMINARY <small>Requires Final Audit Adjustments</small>	FINAL	FINAL
LIABILITIES & EQUITY						
Liabilities						
Current Liabilities						
Accounts Payable						
064000 - Accounts Payable Note 2		28,694.89	16,645.37	34,828.56	17,609.03	12,180.60
Total Accounts Payable		28,694.89	16,645.37	34,828.56	17,609.03	12,180.60
Other Current Liabilities						
065000 · Payroll Liability		0.00	0.00	0.00	0.00	0.00
065010 · Payroll Liability-FSA		-6,722.88	-437.30	32.65	1,722.82	5,021.73
066300 · Deferred Revenue		0.00	5,280.00	0.00	0.00	0.00
Other Accrued Expenses		0.00	0.00	89,766.40	75,507.43	62,225.00
80002 · Accr Interest Pay -Bond		8,153.00	8,943.50	17,887.00	19,416.34	20,904.32
80003 · Bond Principal Accrual		102,000.00	102,000.00	127,500.00	123,333.34	120,000.00
Total Other Current Liabilities		103,430.12	115,786.20	235,186.05	219,979.93	208,151.05
Total Current Liabilities		132,125.01	132,431.57	270,014.61	237,588.96	220,331.65
Long Term Liabilities						
265900 · COP-Bond		1,476,000.00	1,629,000.00	1,603,500.00	1,755,666.66	1,903,000.00
266000 · Compensated Absences		51,396.44	45,355.62	48,500.44	46,397.73	43,359.24
Total Long Term Liabilities		1,527,396.44	1,674,355.62	1,652,000.44	1,802,064.39	1,946,359.24
Total Liabilities		1,659,521.45	1,806,787.19	1,922,015.05	2,039,653.35	2,166,690.89
Equity						
081300 · Fund Balance		349,181.59	349,181.59	349,181.59	349,181.59	349,181.59
081400 · Retained Earnings		4,976,447.63	4,236,936.32	4,236,936.32	3,667,515.84	3,149,753.71
9998 · Amount to be provided		-1,586,153.00	-1,739,943.50	-1,748,887.00	-1,898,416.34	-2,043,904.32
9999 · Investment in Capital Assets		4,380,902.17	4,522,906.32	4,293,029.23	4,505,643.15	4,653,275.97
Net Income		258,673.57	824,906.32	666,826.31	572,120.48	518,361.18
Total Equity		8,379,051.96	8,193,987.05	7,797,086.45	7,196,044.72	6,626,668.13
TOTAL LIABILITIES & EQUITY		10,038,573.41	10,000,774.24	9,719,101.50	9,235,698.07	8,793,359.02

Note 1: Figures do not include any APRIL 2026 Property Tax or Interest income potentially forthcoming in mid-MAY 2026.

Note 2: Accounts Payable figure includes APRIL US Bank CalCard Statement & MAY Kaiser Premium.

Highlands Recreation District		Accrual Basis Friday, May 08, 2026 01:01 PM
Profit and Loss		
April 2026		
PRELIMINARY		
	Total	
Income		
152100 Interest Earned	217.35	
232100 Park & Recreation Fees	247,288.09	
232101 Refunds of Fees	-3,979.00	
232103 Deposits Received & Returned	650.00	
Total for 232100 Park & Recreation Fees	\$243,959.09	
Total for Income	\$244,176.44	
Gross Profit	\$244,176.44	
Expenses		
411000 Total Employee Cost		
411100 Permanent Salaries	30,932.35	
411103 Longevity Pay	233.08	
416101 Office Wages	10,457.57	
416102 Pool Wages	23,059.28	
416103 Maintenance Wages	5,913.26	
416104 Supervision Wages/Bldg Attndnts	6,462.15	
416106 Program/Enrichmt Speclst-STAFF	125.84	
416107 ASP/Camp Wages	16,894.11	
416108 EEC Wages	43,243.52	
416110 Vacation Expnse (Adjstng Acct)	-450.20	Liability offset acct
431100 Social Security	8,318.54	
431200 Medicare Contribution	1,945.46	
463100 District Employee Benefits	15,933.36	
Total for 411000 Total Employee Cost	\$163,068.32	
512100 Clothing & Uniforms	223.94	
515600 Household Expenses		
515601 Recology (Waste)	1,259.71	
515602 Janitorial Supplies	781.76	
515605 Cleaning Company	4,400.00	
Total for 515600 Household Expenses	\$6,441.47	
519300 Office Expenses		
519301 Outside Printing & Copy Serv	92.09	
519303 General Office Supplies	1,269.14	
519304 Recruitment & Advertising	910.37	
519305 Postage & Mailing Expenses	155.50	
519307 Other Ofc. Expns -Svc or Agrmnt	1,009.91	
519308 Credit Card/ACH fees	2,454.32	
519309 Payroll Processing Fees	2,821.95	
Total for 519300 Office Expenses	\$8,713.28	
533100 Memberships & Subscriptions	1,444.16	
545900 Maintnce-Facility & Imprv		
545902 Plumbing & Piping	16.67	
545903 Paint, Solvents & Chemicals	6,336.44	
545904 Pool Maintenance Supplies	940.51	
545905 Locks & Security System	693.84	

Highlands Recreation District		Accrual Basis Friday, May 08, 2026 01:01 PM
Profit and Loss		
April 2026		
PRELIMINARY		
	Total	
545906 Signage Expense	187.46	
545909 Other General Maintenance	108.06	
545911 Landscape/Garden Expense	2,837.72	
545912 Vehicle Expense	244.23	
Total for 545900 Maintnce-Facility & Imprv	\$11,364.93	
563800 Utility Expense		
563801 P G & E	6,616.35	
563802 Water	1,588.66	
Total for 563800 Utility Expense	\$8,205.01	
585600 Contract Expenses		
585604 Consultants	2,751.50	
585605 Vendors/Instructors/Pgrm Specs	10,360.00	
585606 ASP/Camp Contractors	242.00	
Total for 585600 Contract Expenses	\$13,353.50	
596600 Program Specific Expenses		
596601 Buses-ASP	1,276.00	
596602 Spec Activities-ASP	2,379.91	
596604 Supplies-ASP	-100.63	Cintas Refund
596610 Misc Expense-OFFICE	58.44	
596611 Employee Recognition/Misc-OTHER	232.19	
596612 Special Events	812.98	
596613 Conferences/Seminars	263.45	
596614 Pool Program & Facility Supply	2,755.31	
596616 In-Crowd Rent	1,194.35	
596621 EEC Supplies	1,752.72	
596622 EEC Snacks	686.10	
596623 EEC Special Activities	204.81	
596624 Employee Recognition/ Misc-EEC	182.69	
596626 Swim Team Expenses	1,674.36	
596627 Staff Development	210.00	
Total for 596600 Program Specific Expenses	\$13,582.68	
671200 Telephone & Internet Expns	348.54	
673100 Insurance		
673101 CAPRI-Worker's Comp	2,042.75	
673102 CAPRI-General Liability/Auto	12,334.90	
Total for 673100 Insurance	\$14,377.65	
731000 Fixed Assets - Equipment		
731100 Fixed Assets-Equipment	2,244.34	
731101 FA Equipmnt Not Capitalized	36.88	
Total for 731000 Fixed Assets - Equipment	\$2,281.22	
Total for Expenses	\$243,404.70	
Net Operating Income	\$771.74	
Net Other Income		
Net Income	\$771.74	

Highlands Recreation District	
Profit and Loss	
July, 2025-April, 2026	
FYTD	
PRELIMINARY	Total
Income	
102100 Property Taxes	463,321.47
102101 ERAF	212,611.59
152100 Interest Earned	152,330.95
199700 Capital Grants & Contrib	3,275.00
232100 Park & Recreation Fees	2,237,104.42
232101 Refunds of Fees	-16,274.00
232103 Deposits Received & Returned	4,260.00
Total for 232100 Park & Recreation Fees	\$2,225,090.42
265800 Miscellaneous Revenue	1,350.42
Total for Income	\$3,057,979.85
Gross Profit	\$3,057,979.85
Expenses	
411000 Total Employee Cost	
411100 Permanent Salaries	388,442.02
411102 Vacation Cash Out	1,942.31
411103 Longevity Pay	2,563.88
416101 Office Wages	134,332.58
416102 Pool Wages	204,514.41
416103 Maintenance Wages	65,042.31
416104 Supervision Wages/Bldg Attndnts	57,986.27
416106 Program/Enrichmt Speclst-STAFF	1,435.06
416107 ASP/Camp Wages	198,580.63
416108 EEC Wages	432,008.52
416110 Vacation Expnse (Adjstng Acct)	2,896.00
431100 Social Security	89,740.65
431200 Medicare Contribution	21,451.88
445100 Unemployment Insurance	-134.00
463100 District Employee Benefits	167,348.42
Total for 411000 Total Employee Cost	\$1,768,150.94
512100 Clothing & Uniforms	3,085.29
515600 Household Expenses	
515601 Recology (Waste)	12,667.32
515602 Janitorial Supplies	7,349.30
515605 Cleaning Company	41,400.00
Total for 515600 Household Expenses	\$61,416.62
519300 Office Expenses	
519301 Outside Printing & Copy Serv	261.90
519302 Licensing Fees	1,452.00
519303 General Office Supplies	8,497.17
519304 Recruitment & Advertising	11,147.46
519305 Postage & Mailing Expenses	662.33
519307 Other Ofc. Expns -Svc or Agrmnt	13,899.73
519308 Credit Card/ACH fees	15,102.06

Highlands Recreation District	
Profit and Loss	
July, 2025-April, 2026	
FYTD	
PRELIMINARY	Total
519309 Payroll Processing Fees	25,843.86
Total for 519300 Office Expenses	\$76,866.51
533100 Memberships & Subscriptions	14,656.39
542300 Maintenance-Equipment (deleted)	0.00
545900 Maintnce-Facility & Imprv	
545902 Plumbing & Piping	322.67
545903 Paint, Solvents & Chemicals	34,639.34
545904 Pool Maintenance Supplies	4,023.23
545905 Locks & Security System	3,307.71
545906 Signage Expense	275.38
545907 General Electrical Expense	2,887.19
545909 Other General Maintenance	6,166.09
545911 Landscape/Garden Expense	4,174.08
545912 Vehicle Expense	59,234.75
545913 Ground/Facility Improvements	216.54
Total for 545900 Maintnce-Facility & Imprv	\$115,246.98
563800 Utility Expense	
563801 P G & E	98,855.48
563802 Water	16,248.34
563803 Sewer Fees	11,876.52
Total for 563800 Utility Expense	\$126,980.34
585600 Contract Expenses	
585601 Audit Fees	15,140.00
585603 Legal Fees	21,111.58
585604 Consultants	10,077.54
585605 Vendors/Instructors/Pgrm Specs	73,972.04
585606 ASP/Camp Contractors	242.00
Total for 585600 Contract Expenses	\$120,543.16
596600 Program Specific Expenses	
596601 Buses-ASP	7,179.00
596602 Spec Activities-ASP	10,935.91
596603 Snacks-ASP	6,366.27
596604 Supplies-ASP	6,059.50
596607 Employee Recognition/ Misc-POOL	119.34
596608 Employee Recognition/ Misc- ASP	891.50
596610 Misc Expense-OFFICE	1,221.63
596611 Employee Recognition/Misc-OTHER	1,527.93
596612 Special Events	10,000.78
596613 Conferences/Seminars	3,885.60
596614 Pool Program & Facility Supply	5,210.02
596616 In-Crowd Rent	12,696.18
596617 Seasonal Programs	5,897.30
596621 EEC Supplies	9,388.98
596622 EEC Snacks	4,909.98

Highlands Recreation District	
Profit and Loss	
July, 2025-April, 2026	
FYTD	
PRELIMINARY	Total
596623 EEC Special Activities	1,817.25
596624 Employee Recognition/ Misc-EEC	962.69
596626 Swim Team Expenses	5,016.52
596627 Staff Development	654.00
596628 Training & Certification Expnse	2,405.88
Total for 596600 Program Specific Expenses	\$97,146.26
633100 Bond Interest Expense	51,289.49
633200 Bond Principal Expense	153,000.00
671200 Telephone & Internet Expns	4,620.44
673100 Insurance	
673101 CAPRI-Worker's Comp	46,705.55
673102 CAPRI-General Liability/Auto	123,349.20
Total for 673100 Insurance	\$170,054.75
721000 Fixed Assets-Structure/Imprvmts	
721100 Fixed Assets-Structures/Imprvmt	25,451.64
721101 Construction In Progress	8,257.05
Total for 721000 Fixed Assets-Structure/Imprvmts	\$33,708.69
731000 Fixed Assets - Equipment	
731100 Fixed Assets-Equipment	2,244.34
731101 FA Equipmnt Not Capitalized	296.08
Total for 731000 Fixed Assets - Equipment	\$2,540.42
Total for Expenses	\$2,799,306.28
Net Operating Income	\$258,673.57
Net Other Income	
Net Income	\$258,673.57
Accrual Basis Friday, May 08, 2026 01:01 PM GMT-07:00	

Highlands Recreation District Annual Budget vs. FYTD Actuals: FY25-26 - P&L by Classes

PRELIMINARY

July 2025 - April 2026

10 of 12 months = 83.3%
of Fiscal Year

Friday, May 08, 2026 10:57 AM - Accrual Basis		INCLUDES ALLOCATIONS																				
NOTES	ASP			EEC			OTHER			POOL			RENTAL			SEASONAL PGRMS			TOTAL			
	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	
Income																						
	1						463,321.47	749,124.00	61.85%											463,321.47	749,124.00	61.85%
	2						212,611.59	152,532.00	139.39%											212,611.59	152,532.00	139.39%
	1						152,330.95	156,000.00	97.65%											152,330.95	156,000.00	97.65%
	3					3,275.00	3,275.00	100.00%		7,343.00	0.00%								3,275.00	10,618.00	30.84%	
		783,075.99	1,059,627.00	73.90%	1,000,032.29	1,420,815.00	70.38%	8,493.26	18,900.00	44.94%	249,726.68	527,500.00	47.34%	95,427.25	177,761.00	53.68%	100,348.95	165,504.00	60.63%	2,237,104.42	3,370,107.00	66.38%
		-2,583.00	-5,000.00	51.66%		-2,000.00	0.00%				-9,727.00	-6,000.00	162.12%		-15,000.00	0.00%	-3,964.00	-14,000.00	28.31%	-16,274.00	-42,000.00	38.75%
	4											-1,000.00	0.00%						0.00	-1,000.00	0.00%	
										2,060.00			2,200.00						4,260.00	0.00		
		\$780,492.99	\$1,054,627.00	74.01%	\$1,000,032.29	\$1,418,815.00	70.48%	\$ 8,493.26	\$ 18,900.00	44.94%	\$ 242,059.68	\$ 520,500.00	46.51%	\$ 97,627.25	\$162,761.00	59.98%	\$ 96,384.95	\$151,504.00	63.62%	\$2,225,090.42	\$3,327,107.00	66.88%
	4						1,350.42												1,350.42	0.00		
		\$780,492.99	\$1,054,627.00	74.01%	\$1,003,307.29	\$1,422,090.00	70.55%	\$838,107.69	\$1,083,899.00	77.32%	\$ 242,059.68	\$ 520,500.00	46.51%	\$ 97,627.25	\$162,761.00	59.98%	\$ 96,384.95	\$151,504.00	63.62%	\$3,057,979.85	\$4,395,381.00	69.57%
Gross Profit																						
		\$780,492.99	\$1,054,627.00	74.01%	\$1,003,307.29	\$1,422,090.00	70.55%	\$838,107.69	\$1,083,899.00	77.32%	\$ 242,059.68	\$ 520,500.00	46.51%	\$ 97,627.25	\$162,761.00	59.98%	\$ 96,384.95	\$151,504.00	63.62%	\$3,057,979.85	\$4,395,381.00	69.57%
Expenses																						
																				0.00	0.00	
		125,545.76	189,175.00	66.36%	117,792.16	184,120.00	63.98%	51,601.33	88,175.00	58.52%	74,084.31	161,811.00	45.78%	9,709.23	19,595.00	49.55%	9,709.23	19,595.00	49.55%	388,442.02	662,471.00	58.64%
	5	1,942.31	2,020.00	96.15%															1,942.31	2,020.00	96.15%	
		2,563.88	3,030.00	84.62%															2,563.88	3,030.00	84.62%	
		30,224.84	41,020.00	73.68%	30,224.84	41,020.00	73.68%	30,224.78	41,020.00	73.68%	30,224.84	41,020.00	73.68%	6,716.64	9,116.00	73.68%	6,716.64	9,116.00	73.68%	134,332.58	182,312.00	73.68%
											204,514.41	332,163.88	61.57%						204,514.41	332,163.88	61.57%	
		14,634.51	22,003.00	66.51%	14,634.51	22,003.00	66.51%	14,634.50	22,003.00	66.51%	14,634.51	22,003.00	66.51%	3,252.14	4,890.00	66.51%	3,252.14	4,890.00	66.51%	65,042.31	97,792.00	66.51%
													39,551.00	48,843.00	80.98%	18,435.27	21,828.00	84.46%	57,986.27	70,671.00	82.05%	
																1,435.06	5,400.00	26.58%	1,435.06	5,400.00	26.58%	
		198,580.63	325,000.00	61.10%															198,580.63	325,000.00	61.10%	
					432,008.52	584,875.00	73.86%												432,008.52	584,875.00	73.86%	
	6						2,896.00												2,896.00	0.00		
		22,813.45	37,715.00	60.49%	35,947.70	54,081.00	66.47%	5,348.17	9,828.00	54.42%	19,698.94	35,134.08	56.07%	3,563.81	5,359.00	66.50%	2,368.58	3,603.00	65.74%	89,740.65	145,720.08	61.58%
		5,335.47	8,628.00	61.84%	8,407.10	12,405.00	67.77%	1,714.97	2,192.00	78.24%	4,606.97	8,110.76	56.80%	833.47	1,220.00	68.32%	553.90	815.00	67.96%	21,451.88	33,370.76	64.28%
	7						-134.00	1,000.00	-13.40%										-134.00	1,000.00	-13.40%	
		44,601.40	60,198.00	74.09%	73,519.71	89,684.00	81.98%	4,628.59	13,436.00	34.45%	30,876.55	43,599.00	70.82%	6,867.16	8,785.00	78.17%	6,855.01	9,980.00	68.69%	167,348.42	225,682.00	74.15%
		\$446,242.25	\$ 688,789.00	64.79%	\$ 712,534.54	\$ 988,188.00	72.11%	\$110,914.34	\$ 177,654.00	62.43%	\$ 378,640.53	\$ 643,841.72	58.81%	\$ 70,493.45	\$ 97,808.00	72.07%	\$ 49,325.83	\$ 75,227.00	65.57%	\$1,768,150.94	\$2,671,507.72	66.19%
	8	1,276.52	5,500.00	23.21%	0.00			10,500.00	0.00%	1,028.32	3,371.00	30.50%				780.45	800.00	97.56%	3,085.29	20,171.00	15.30%	
515600 Household Expenses																						
		2,850.11	3,375.00	84.45%	2,850.11	3,375.00	84.45%	2,850.20	3,375.00	84.45%	2,850.11	3,375.00	84.45%	633.40	750.00	84.45%	633.39	750.00	84.45%	12,667.32	15,000.00	84.45%
		1,124.45	2,750.00	40.89%	3,308.09	6,250.00	52.93%	923.60	2,250.00	41.05%	1,582.69	4,050.00	39.08%	205.24	500.00	41.05%	205.23	500.00	41.05%	7,349.30	16,300.00	45.09%
		12,330.00	13,750.00	89.67%	16,740.00	19,250.00	86.96%	2,466.00	2,750.00	89.67%	8,220.00	16,500.00	49.82%	1,644.00	2,750.00	59.78%				41,400.00	55,000.00	75.27%
		\$ 16,304.56	\$ 19,875.00	82.04%	\$ 22,898.20	\$ 28,875.00	79.30%	\$ 6,239.80	\$ 8,375.00	74.51%	\$ 12,652.80	\$ 23,925.00	52.89%	\$ 2,482.64	\$ 4,000.00	62.07%	\$ 838.62	\$ 1,250.00	67.09%	\$ 61,416.62	\$ 86,300.00	71.17%
519300 Office Expenses																						
																				0.00	0.00	
	9	34.29	2,531.00	1.35%	34.29	2,531.00	1.35%	34.28	2,531.00	1.35%	143.80	4,231.00	3.40%	7.62	563.00	1.35%	7.62	563.00	1.35%	261.90	12,950.00	2.02%
		726.00	1,800.00	40.33%	726.00	800.00	90.75%												1,452.00	2,600.00	55.85%	
	10	1,781.46	1,143.00	155.86%	1,806.60	1,143.00	158.06%	1,953.56	1,143.00	170.92%	2,056.74	1,143.00	179.94%	502.94	254.00	198.01%	395.87	254.00	155.85%	8,497.17	5,080.00	167.27%
	11	439.00	1,450.00	30.28%	9,183.77	2,450.00	374.85%		450.00	0.00%	1,472.20	2,850.00	51.66%	52.49	100.00	52.49%	600.00	0.00%	11,147.46	7,900.00	141.11%	
	9	279.72	1,888.00	14.82%	128.66	1,688.00	7.62%	98.14	1,688.00	5.81%	107.85	1,688.00	6.39%	23.98	375.00	6.39%	23.98	375.00	6.39%	662.33	7,702.00	8.60%

Highlands Recreation District Annual Budget vs. FYTD Actuals: FY25-26 - P&L by Classes

PRELIMINARY

July 2025 - April 2026

10 of 12 months = 83.3%
of Fiscal Year

Friday, May 08, 2026 10:57 AM - Accrual Basis

INCLUDES ALLOCATIONS

	NOTES	ASP			EEC			OTHER			POOL			RENTAL			SEASONAL PGRMS			TOTAL		
		Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget
		519307 Other Ofc. Expns -Svc/Agrmnt		3,981.44	7,207.00	55.24%	2,744.41	7,607.00	36.08%	2,743.82	7,207.00	38.07%	2,933.14	7,207.00	40.70%	613.50	1,602.00	38.30%	883.42	2,152.00	41.05%	13,899.73
519308 Credit Card/ACH fees	12	3,381.43	6,300.00	53.67%	3,381.43	6,300.00	53.67%	3,454.88	6,300.00	54.84%	3,381.43	6,300.00	53.67%	751.45	1,400.00	53.68%	751.44	1,400.00	53.67%	15,102.06	28,000.00	53.94%
519309 Payroll Processing Fees		5,814.88	5,906.00	98.46%	5,814.88	5,906.00	98.46%	5,814.82	5,906.00	98.46%	5,814.88	5,906.00	98.46%	1,292.20	1,313.00	98.42%	1,292.20	1,313.00	98.42%	25,843.86	26,250.00	98.45%
Total 519300 Office Expenses		\$ 16,438.22	\$ 28,225.00	58.24%	\$ 23,820.04	\$ 28,425.00	83.80%	\$ 14,099.50	\$ 25,225.00	55.89%	\$ 15,910.04	\$ 29,325.00	54.25%	\$ 3,244.18	\$ 5,607.00	57.86%	\$ 3,354.53	\$ 6,657.00	50.39%	\$ 76,866.51	\$ 123,464.00	62.26%
533100 Memberships & Subscriptions		3,242.80	5,543.00	58.50%	4,130.78	6,743.00	61.26%	2,958.79	5,043.00	58.67%	3,008.87	7,043.00	42.72%	657.58	1,121.00	58.66%	657.57	1,121.00	58.66%	14,656.39	26,614.00	55.07%
545900 Maintnce-Facility & Imprv																			0.00	0.00		
545902 Plumbing & Piping	13	72.60			72.60			72.61	16,538.00	0.44%	72.60	2,000.00	3.63%	16.13			16.13			322.67	18,538.00	1.74%
545903 Paint, Solvents & Chemicals	13	19.09			19.09	10,000.00	0.19%	19.09	1,050.00	1.82%	34,573.59	30,000.00	115.25%	4.24			4.24			34,639.34	41,050.00	84.38%
545904 Pool Maintenance Supplies											4,023.23	10,000.00	40.23%							4,023.23	10,000.00	40.23%
545905 Locks & Security System	14	313.01	500.00	62.60%	2,613.37			4.00	2,000.00	0.20%	4.01			372.43			0.89			3,307.71	2,500.00	132.31%
545906 Signage Expense	13	61.96			61.96			61.96	7,500.00	0.83%	61.96			13.77			13.77			275.38	7,500.00	3.67%
545907 General Electrical Expense	13	349.54			530.13			349.52	10,500.00	3.33%	1,472.54	20,000.00	7.36%	107.78			77.68			2,887.19	30,500.00	9.47%
545908 Motor, Pump & Generator												6,500.00	0.00%							0.00	6,500.00	0.00%
545909 Other General Maintenance	13	972.35			2,296.14			1,083.48	10,500.00	10.32%	1,215.97	2,000.00	60.80%	343.88			254.27			6,166.09	12,500.00	49.33%
545911 Landscape/Garden Expense					1,008.48			3,165.60	25,000.00	12.66%										4,174.08	25,000.00	16.70%
545912 Vehicle Expense	15	108.17	525.00	20.60%				59,126.58	80,000.00	73.91%										59,234.75	80,525.00	73.56%
545913 Ground/Facility Improvements					5.46	10,000.00	0.05%	211.08	15,000.00	1.41%										216.54	25,000.00	0.87%
Total 545900 Maintnce-Facility & Imprv		\$ 1,896.72	\$ 1,025.00	185.05%	\$ 6,607.23	\$ 20,000.00	33.04%	\$ 64,093.92	\$ 168,088.00	38.13%	\$ 41,423.90	\$ 70,500.00	58.76%	\$ 858.23	\$ 0.00		\$ 366.98	\$ 0.00		\$ 115,246.98	\$ 259,613.00	44.39%
563800 Utility Expense																				0.00	0.00	
563801 P G & E		5,654.71	31,050.00	18.21%	13,625.58	36,300.00	37.54%	6,203.75	16,200.00	38.29%	70,912.88	49,950.00	141.97%	1,475.15	5,400.00	27.32%	983.41	8,100.00	12.14%	98,855.48	147,000.00	67.25%
563802 Water		3,430.62	4,400.00	77.97%	3,461.61	4,500.00	76.92%	2,027.17	2,600.00	77.97%	5,769.65	7,400.00	77.97%	935.63	800.00	116.95%	623.66	1,200.00	51.97%	16,248.34	20,900.00	77.74%
563803 Sewer Fees		1,979.42	3,038.00	65.16%	1,979.42	3,038.00	65.16%	1,979.42	3,038.00	65.16%	1,979.42	3,038.00	65.16%	1,979.42	675.00	293.25%	1,979.42	675.00	293.25%	11,876.52	13,502.00	87.96%
Total 563800 Utility Expense		\$ 11,064.75	\$ 38,488.00	28.75%	\$ 19,066.61	\$ 43,838.00	43.49%	\$ 10,210.34	\$ 21,838.00	46.75%	\$ 78,661.95	\$ 60,388.00	130.26%	\$ 4,390.20	\$ 6,875.00	63.86%	\$ 3,586.49	\$ 9,975.00	35.95%	\$ 126,980.34	\$ 181,402.00	70.00%
585600 Contract Expenses																				0.00	0.00	
585601 Audit Fees								15,140.00	15,950.00	94.92%										15,140.00	15,950.00	94.92%
585603 Legal Fees								21,111.58	50,000.00	42.22%										21,111.58	50,000.00	42.22%
585604 Consultants		2,267.51	13,750.00	16.49%	2,267.51	13,500.00	16.80%	2,267.15	13,500.00	16.79%	2,267.51	13,500.00	16.80%	503.93	3,000.00	16.80%	503.93	3,000.00	16.80%	10,077.54	60,250.00	16.73%
585605 Vendors/Instrctrs/Pgm Specs	16										21,150.00	10,000.00	211.50%				52,822.04	90,394.00	58.44%	73,972.04	100,394.00	73.68%
585606 ASP/Camp Contractors		242.00	250.00	96.80%																242.00	250.00	96.80%
585608 Contract Expense-Other	17		9,000.00	0.00%		9,000.00	0.00%		9,000.00	0.00%		9,000.00	0.00%		2,000.00	0.00%		2,000.00	0.00%	0.00	40,000.00	0.00%
Total 585600 Contract Expenses		\$ 2,509.51	\$ 23,000.00	10.91%	\$ 2,267.51	\$ 22,500.00	10.08%	\$ 38,518.73	\$ 88,450.00	43.55%	\$ 23,417.51	\$ 32,500.00	72.05%	\$ 503.93	\$ 5,000.00	10.08%	\$ 53,325.97	\$ 95,394.00	55.90%	\$ 120,543.16	\$ 266,844.00	45.17%
596600 Program Specific Expenses																				0.00	0.00	
596601 Buses-ASP		7,179.00	12,000.00	59.83%																7,179.00	12,000.00	59.83%
596602 Spec Activities-ASP		10,935.91	16,000.00	68.35%				0.00												10,935.91	16,000.00	68.35%
596603 Snacks-ASP		6,366.27	10,000.00	63.66%																6,366.27	10,000.00	63.66%
596604 Supplies-ASP		6,059.50	10,000.00	60.60%																6,059.50	10,000.00	60.60%
596607 Employee Recog/ Misc-POOL											119.34	2,000.00	5.97%							119.34	2,000.00	5.97%
596608 Employee Recog/ Misc- ASP		891.50	4,000.00	22.29%																891.50	4,000.00	22.29%
596610 Misc Expense-OFFICE								1,221.63	5,000.00	24.43%										1,221.63	5,000.00	24.43%
596611 Employee Recog/Misc-OTHER								1,527.93	4,000.00	38.20%										1,527.93	4,000.00	38.20%
596612 Special Events												1,000.00	0.00%				10,000.78	14,500.00	68.97%	10,000.78	15,500.00	64.52%
596613 Conferences/Seminars		1,749.77	2,500.00	69.99%		2,500.00	0.00%	1,500.00	5,000.00	30.00%							635.83	1,000.00	63.58%	3,885.60	14,000.00	27.75%
596614 Pool Program & Facility Supply											5,210.02	6,000.00	86.83%							5,210.02	6,000.00	86.83%

Highlands Recreation District Annual Budget vs. FYTD Actuals: FY25-26 - P&L by Classes

PRELIMINARY

July 2025 - April 2026

10 of 12 months = 83.3%
of Fiscal Year

Friday, May 08, 2026 10:57 AM - Accrual Basis

INCLUDES ALLOCATIONS

	NOTES	ASP			EEC			OTHER			POOL			RENTAL			SEASONAL PGRMS			TOTAL		
		Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget	Actual	Budget	% of Budget
		596616 In-Crowd Rent		12,696.18	15,000.00	84.64%															12,696.18	15,000.00
596617 Seasonal Programs		5,721.50	8,600.00	66.53%												175.80	1,000.00	17.58%	5,897.30	9,600.00	61.43%	
596621 EEC Supplies	3				9,388.98	8,000.00	117.36%												9,388.98	8,000.00	117.36%	
596622 EEC Snacks					4,909.98	10,000.00	49.10%												4,909.98	10,000.00	49.10%	
596623 EEC Special Activities	18				1,817.25	10,000.00	18.17%												1,817.25	10,000.00	18.17%	
596624 Employee Recog/ Misc-EEC					962.69	2,000.00	48.13%												962.69	2,000.00	48.13%	
596625 Pool Concessions											1,000.00	0.00%							0.00	1,000.00	0.00%	
596626 Swim Team Expenses										5,016.52	10,000.00	50.17%							5,016.52	10,000.00	50.17%	
596627 Staff Development			1,500.00	0.00%		1,500.00	0.00%	350.00	1,500.00	23.33%	304.00	2,000.00	15.20%						654.00	6,500.00	10.06%	
596628 Training & Certification Expnse	19	358.44	150.00	238.96%	322.48	500.00	64.50%	322.48	1,000.00	32.25%	1,080.00	2,000.00	54.00%	161.24			161.24		2,405.88	3,650.00	65.91%	
Total 596600 Program Specific Expenses		\$ 51,958.07	\$ 79,750.00	65.15%	\$ 17,401.38	\$ 34,500.00	50.44%	\$ 4,922.04	\$ 16,500.00	29.83%	\$ 11,729.88	\$ 27,000.00	43.44%	\$ 161.24	\$ 0.00		\$ 10,973.65	\$ 16,500.00	66.51%	\$ 97,146.26	\$ 174,250.00	55.75%
633100 Bond Interest Expense	20				38,467.12	38,467.00	100.00%	6,411.19	6,411.00	100.00%				6,411.18	6,411.00	100.00%			51,289.49	51,289.00	100.00%	
633200 Bond Principal Expense	20				114,750.00	114,750.00	100.00%	19,125.00	19,125.00	100.00%				19,125.00	19,125.00	100.00%			153,000.00	153,000.00	100.00%	
671200 Telephone & Internet Expns		740.00						3,880.44	12,300.00	31.55%									4,620.44	12,300.00	37.56%	
673100 Insurance																			0.00	0.00		
673101 CAPRI-Worker's Comp	21	4,740.62	10,414.00	45.52%	6,608.84	13,035.00	50.70%	1,471.14	3,968.00	37.08%	32,296.89	16,968.00	190.34%	794.03	1,725.00	46.03%	794.03	1,305.00	60.85%	46,705.55	47,415.00	98.50%
673102 CAPRI-General Liability/Auto		27,753.50	30,358.00	91.42%	27,753.50	30,358.00	91.42%	27,753.70	30,358.00	91.42%	27,753.50	30,358.00	91.42%	6,167.50	6,746.00	91.42%	6,167.50	6,746.00	91.42%	123,349.20	134,924.00	91.42%
Total 673100 Insurance		\$ 32,494.12	\$ 40,772.00	79.70%	\$ 34,362.34	\$ 43,393.00	79.19%	\$ 29,224.84	\$ 34,326.00	85.14%	\$ 60,050.39	\$ 47,326.00	126.89%	\$ 6,961.53	\$ 8,471.00	82.18%	\$ 6,961.53	\$ 8,051.00	86.47%	\$ 170,054.75	\$ 182,339.00	93.26%
721000 Fixed Assets-Structure/Imprvmts																			0.00	0.00		
721100 Fixed Assets-Structures/Imprvmt								50,000.00	0.00%	25,451.64	25,000.00	101.81%							25,451.64	75,000.00	33.94%	
721101 Construction In Progress								8,257.05	225,000.00	3.67%									8,257.05	225,000.00	3.67%	
721102 FA - S&I - Not Capitalized			2,500.00	0.00%															0.00	2,500.00	0.00%	
Total 721000 Fixed Assets-Structure/Imprvmts		\$ 0.00	\$ 2,500.00	0.00%	\$ 0.00	\$ 0.00	\$ 8,257.05	\$ 275,000.00	3.00%	\$ 25,451.64	\$ 25,000.00	101.81%	\$ 0.00	\$ 0.00		\$ 0.00	\$ 0.00		\$ 33,708.69	\$ 302,500.00	11.14%	
731000 Fixed Assets - Equipment																			0.00	0.00		
731100 Fixed Assets-Equipment								2,244.34	15,000.00	14.96%									2,244.34	15,000.00	14.96%	
731101 FA Equipmnt Not Capitalized			2,500.00	0.00%	296.08	2,700.00	10.97%												296.08	5,200.00	5.69%	
Total 731000 Fixed Assets - Equipment		\$ 0.00	\$ 2,500.00	0.00%	\$ 296.08	\$ 2,700.00	10.97%	\$ 2,244.34	\$ 15,000.00	14.96%	\$ 0.00	\$ 0.00		\$ 0.00	\$ 0.00		\$ 0.00	\$ 0.00	\$ 2,540.42	\$ 20,200.00	12.58%	
Total Expenses		\$584,167.52	\$ 935,967.00	62.41%	\$ 996,601.83	\$1,372,379.00	72.62%	\$321,100.32	\$ 883,835.00	36.33%	\$ 651,975.83	\$ 970,219.72	67.20%	\$115,289.16	\$154,418.00	74.66%	\$130,171.62	\$214,975.00	60.55%	\$2,799,306.28	\$4,531,793.72	61.77%
Net Operating Income	1	\$196,325.47	\$ 118,660.00	165.45%	\$ 6,705.46	\$ 49,711.00	13.49%	\$517,007.37	\$ 200,064.00	258.42%	-\$409,916.15	-\$449,719.72	91.15%	-\$ 17,661.91	\$ 8,343.00	-211.70%	-\$ 33,786.67	-\$ 63,471.00	53.23%	\$ 258,673.57	-\$ 136,412.72	-189.63%
Net Income	1	\$196,325.47	\$ 118,660.00	165.45%	\$ 6,705.46	\$ 49,711.00	13.49%	\$517,007.37	\$ 200,064.00	258.42%	-\$409,916.15	-\$449,719.72	91.15%	-\$ 17,661.91	\$ 8,343.00	-211.70%	-\$ 33,786.67	-\$ 63,471.00	53.23%	\$ 258,673.57	-\$ 136,412.72	-189.63%

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| <p>1. FYTD figures do not include any potential forthcoming property tax revenue or interest income from San Mateo County for the month of April.</p> <p>2. 100% of FY25-26 ERAF revenue has been received this fiscal year.</p> <p>3. EEC Quality Improvement Grant of \$3,275 was rc'vd July '25. Offsetting expenses are reflected in this supply category. Next FY expense budget should include grant expenditures</p> <p>4. Bounced check fees are recorded under Miscellaneous Revenue GL#265800. Misc Revenue FYTD includes US Bank CalCard Rebates for 2025 Calendar Year Qtrs #2 thru #4.</p> <p>5. Budgeted Annual Vacation Cashout has been paid in full for FY25-26. No further expenses will be recorded under this GL code this Fiscal Year.</p> <p>6. This ledger code is an Adjusting Acct which offsets the Liability Account for Compensated Absences on the Balance Sheet.</p> <p>7. Amount reflects \$134 refund of CARES Act from June 2025.</p> <p>8. ASP will have forthcoming budgeted expenses for Summer camps. Seasonal Programs expenses reflect uniforms labeled "STAFF" in accordance with BOD-approved budget.</p> <p>9. There potentially will be forthcoming printing and mailing expenses for the Spring/Summer and Fall Activity Guides this fiscal year.</p> <p>10. Includes mandatory Public Notice publishing, 2 new credit card terminals, CINTAS supplies, Pool office supplies, Wheelchair for Seniors, Firewall w/Cyber Security subs, etc</p> <p>11. EEC Recruiting expense includes a \$7,500 non-refundable engagement fee to assist with recruiting a new Director of Early Education.</p> | <p>12. FYTD expense was reduced by the deposit of \$1,668 refund/recovery of previous ACH/CC Fees as a member of a Class Action Settlement.</p> <p>13. Departments appear over-budget due to Board-allocated expenses not reflected in individual department budgets.</p> <p>14. EEC has a Qtrly Fire/Sprinkler monitoring expense of \$617 (Bay Alarm), plus an annual UL Cert fee of \$143 that appears to be budgeted under OTHER.</p> <p>15. Vehicle expenses include \$54,699 spent for two new vehicles that were budgeted for this FY.</p> <p>16. POOL expenses reflect Summertime 2025 Pool CPO Services (3x per week) performed by Knorr Systems Int'l.</p> <p>17. Funds are budgeted for the Master Plan.</p> <p>18. EEC will have forthcoming graduation expenses this fiscal year.</p> <p>19. Mandated Reporter Training assigned \$322 per dept (50/50 for Rental/Seasonal). ASP includes this amount plus Mandated Reporter Training expenses.</p> <p>20. 100% of the Bond Principal Expense and Bond Interest Expense have been paid for FY25-26. No additional payments are forthcoming this FY.</p> <p>21. FY25-26 annual Work Comp premium will be \$24,512; FYTD expense accruals thru APR plus \$26,278 retroactive underpymt of premium assessed for FY24-25 PD in Dec '25.</p> |
|---|--|

P&L Budget Comparison (modified accr basis)		Plug in new month #'s in column B, then copy & paste #'s to appropriate month in O-Z columns							APPROVED	100%	DIFF		
July 25 through Apr 26		Apr 26	Apr 25	Apr 24	July 23 - 23	Apr	July 24 - 24	Apr	Jul 25 - 25	Apr 26	BUDGET	% of Budget	Budget - Current YTD
PRELIMINARY													
Unrestricted beginning Fund Balance													
Income													
102100	Property Taxes	0.00	180,506.40	169,681.89	581,411.36	652,546.36	463,321.47				749,124.00	61.85%	285,802.53
102101	ERAF	0.00	0.00	0.00	188,802.68	192,030.14	212,611.59				152,532.00	139.39%	(60,079.59)
152100	Interest Earned	217.35	47,177.23	39,190.35	132,322.13	133,710.95	152,330.95				156,000.00	97.65%	3,669.05
187100	State-aid	0.00	0.00	0.00	0.00	0.00	0.00				0.00	0.00%	-
199200	All Other Local Govt Rev	0.00	0.00	0.00	0.00	0.00	0.00				0.00	0.00%	-
199700	Cap grants & Contributions	0.00	0.00	0.00	65,333.00	6,035.37	3,275.00				10,618.00	30.84%	7,343.00
232100	Park & Recreation Fees												
	ASP	105,403.00	93,380.25	89,030.30	850,819.16	942,081.75	780,492.99				1,054,627.00	74.01%	274,134.01
	Pool	17,499.84	30,097.99	36,692.49	413,781.20	374,296.97	242,059.68				520,500.00	46.51%	278,440.32
	Seasonal Prog	7,068.20	16,719.85	6,128.00	101,909.63	95,170.45	96,384.95				151,504.00	63.62%	55,119.05
	Fac Rental	9,994.75	10,200.00	10,608.50	80,058.08	83,590.00	97,627.25				162,761.00	59.98%	65,133.75
	EEC	103,126.70	101,607.00	101,415.30	1,046,656.45	950,335.47	1,000,032.29				1,418,815.00	70.48%	418,782.71
	Other	866.60	730.83	1,182.92	14,004.78	11,767.41	8,493.26				18,900.00	44.94%	10,406.74
	Transaction fees	0.00	0.00	0.00	0.00	0.00	0.00				0.00	0.00%	-
	Total Park & Rec fees	243,959.09	252,735.92	245,057.51	2,617,239.93	2,457,242.05	2,225,090.42				3,327,107.00	66.88%	1,102,016.58
264200	State-Dated Checks	0.00	0.00	0.00	0.00	0.00	0.00				0.00	0.00%	-
265800	Miscellaneous Revenue **	0.00	0.08	0.00	10,770.94	1,229.35	1,350.42				0.00	0.00%	(1,350.42)
	Total Income	244,176.44	480,419.63	453,929.75	3,485,869.41	3,442,794.22	3,057,979.85				4,395,381.00	69.57%	1,337,401.15
Expense													
411100	Permanent Salaries	30,932.35	43,132.50	30,778.34	363,691.66	369,337.16	388,442.02				662,471.00	58.64%	274,028.98
411101	Temporary Out of Class	0.00	0.00	3,000.00	10,500.00	14,078.95	0.00				0.00	0.00%	-
411102	Vacation Buy Out (New GL Code FY25-26)	0.00	0.00	0.00	0.00	0.00	1,942.31				2,020.00	96.15%	77.69
411103	Longevity Pay (New GL Code FY25-26)	233.08	0.00	0.00	0.00	0.00	2,563.88				3,030.00	84.62%	466.12
416101	Office Wages	10,457.57	14,079.73	10,352.86	119,054.24	125,994.25	134,332.58				182,312.00	73.68%	47,979.42
416102	Pool Wages	23,059.28	9,092.50	21,349.95	241,024.78	198,785.52	204,514.41				332,163.88	61.57%	127,649.47
416103	Maintenance Wages	5,913.26	6,707.90	5,696.32	56,370.46	65,798.34	65,042.31				97,792.00	66.51%	32,749.69
416104	Supervision / Building Attendant Wages	6,462.15	4,907.87	5,097.32	48,740.70	53,339.65	57,986.27				70,671.00	82.05%	12,684.73
446106	EEP Wages	0.00	0.00	0.00	0.00	0.00	0.00				0.00	0.00%	-
416106	Prgm Spec-Staff (Lunchtime Enrichment) FY25-26	125.84					1,435.06				5,400.00	26.58%	3,964.94
416107	ASP/Camp Wages	16,894.11	21,227.92	17,919.93	214,279.63	234,103.79	198,580.63				325,000.00	61.10%	126,419.37
416108	EEC Wages	43,243.52	37,531.39	42,255.25	419,131.38	410,906.62	432,008.52				584,875.00	73.86%	152,866.48
416110	Vacation Expense (Adjusting Account)	-450.20	-1,553.24	-869.78	3,080.77	-3,742.11	2,896.00				0.00	0.00%	(2,896.00)
431100	Social Security	8,318.54	8,282.01	8,347.62	90,373.64	89,801.80	89,740.65				145,720.08	61.58%	55,979.43
431200	Medicare Contribution	1,945.46	1,936.92	1,952.27	21,134.22	21,002.06	21,451.88				33,370.76	64.28%	11,918.88
445100	Unemployment Insurance	0.00	0.00	0.00	32.00	0.00	-134.00				1,000.00	-13.40%	1,134.00
463100	District Employee Benefits	15,933.36	20,568.91	11,613.98	151,243.02	132,627.77	167,348.42				225,682.00	74.15%	58,333.58
	TOTAL EMPLOYEE COST SUBTOTAL	163,068.32	165,914.41	157,494.06	1,738,656.50	1,712,033.80	1,768,150.94				2,671,507.72	66.19%	903,356.78
585605	Contract Expenses - Vendors > Non-Employee	10,602.00	0.00	7,050.00	48,006.10	33,644.50	74,214.04				100,394.00	73.92%	26,179.96
446109	Prog-spec Swimteam	0.00	0.00	0.00	0.00	0.00	0.00				0.00	0.00%	-
446144	ASP/Camp Contractors (FY25-26 See GL#585606)	0.00	0.00	0.00	0.00	0.00	0.00				0.00	0.00%	-
446142	EEC Contractors (FY25-26 See GL#585607)	0.00	0.00	0.00	0.00	0.00	0.00				0.00	0.00%	-
512100	Clothing & Uniforms	223.94	955.36	0.00	5,198.38	3,346.92	3,085.29				20,171.00	15.30%	17,085.71
515600	Household Expense	6,441.47	5,416.49	5,596.95	54,823.58	59,471.65	61,416.62				86,300.00	71.17%	24,883.38
519300	Office Expense	8,713.28	7,715.05	9,367.77	97,575.22	91,507.50	76,866.51				123,464.00	62.26%	46,597.49
533100	Memberships / Subscriptions	1,444.16	913.71	110.00	13,954.33	17,490.34	14,656.39				26,614.00	55.07%	11,957.61
542300	Maintenance-Equipment (deactivated in FY25-26)	0.00	0.00	0.00	11,312.55	11,117.95	0.00				0.00	0.00%	-
545900	Maintenance-Facilities & Imprv	11,364.93	13,783.93	3,649.46	60,678.58	52,705.31	115,246.98				259,613.00	44.39%	144,366.02
563800	Utility Expense	8,205.01	13,772.88	13,479.26	132,092.87	142,051.06	126,980.34				181,402.00	70.00%	54,421.66
572200	Employee-Expense-Reimb	0.00	0.00	0.00	0.00	0.00	0.00				0.00	0.00%	-
585600	Contract Expenses (Audit/Legal/Consultants)	2,751.50	7,759.92	28,353.20	96,428.00	132,638.34	46,329.12				166,450.00	27.83%	120,120.88
596600	Program Specific Expenses	13,582.68	14,832.04	10,676.81	88,922.50	86,843.88	97,146.26				174,250.00	55.75%	77,103.74
671200	Telephone Service Charges	348.54	349.98	466.76	3,552.46	3,404.69	4,620.44				12,300.00	37.56%	7,679.56
673100	Insurance	14,377.65	11,810.92	12,180.59	109,612.84	118,109.16	170,054.75				182,339.00	93.26%	12,284.25
721102	F/A Struct. & Imprvmnts - Not Capitalized	0.00	-127.28	0.00	606.36	934.20	0.00				2,500.00	0.00%	2,500.00
731101	F/A Equipment - Not Capitalized	36.88	0.00	0.00	7,858.36	3,759.18	296.08				5,200.00	5.69%	4,903.92
	TOTAL OPERATING EXPENSES	241,160.36	243,097.41	248,424.86	2,469,278.63	2,469,058.48	2,559,063.76				4,012,504.72	63.78%	1,453,440.96
	NET INCOME AFTER OPERATING EXP	3,016.08	237,322.22	205,504.89	1,126,601.41	973,735.74	498,916.09				382,876.28	130.31%	(116,039.81)
633100	Bond-Interest Expense	0.00	0.00	0.00	60,481.00	55,955.00	51,289.49				51,289.00	100.00%	(0.49)
633200	Bond-Principal Expense	0.00	0.00	0.00	144,000.00	148,000.00	153,000.00				153,000.00	100.00%	-
721100	Fixed Assets-Structures/Improv	0.00	0.00	0.00	550.84	0.00	25,451.64				75,000.00	33.94%	49,548.36
721101	Construction in Progress	0.00	360.00	5,203.90	138,253.21	17,263.17	8,257.05				225,000.00	3.67%	216,742.95
731100	Fixed Assets-Equipment	2,244.34	0.00	0.00	0.00	0.00	2,244.34				15,000.00	14.96%	12,755.66
	TOTAL FIXED ASSETS	2,244.34	360.00	5,203.90	138,804.05	17,263.17	35,953.03				315,000.00	11.41%	279,046.97
	NET INC AFTER OPEX, BOND INT & PRINC PYMT. & F/A	771.74	236,962.22	200,300.99	783,316.36	752,517.57	258,673.57				-136,412.72	0.00%	(395,086.29)
80002	Accrued Bond Interest Payable					as of 4/30/2026	8,153.00						
80003	Accrued Bond Principal					as of 4/30/2026	102,000.00						
861100	Approp. for Contingencies										0.00		
088300	Capital Reserve										0.00		
882100	General Reserve										0.00		
	Building Renovations Reserve										0.00		
	Unassigned Fund balance										0.00		



Highlands Recreation District

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www.highlandsrec.ca.gov

"A Community Place to Learn, Grow & Play"

MEMORANDUM

Date: May 12, 2026

To: Board of Directors

From: Tamsen K. Burke, General Manager

Re: Review CPI and Merit Based Maximum Adjustment for FY 2026-2027

The Consumer Price Index for All Urban Consumers (CPI-U) for San Francisco-Oakland-Hayward advanced 1.3 percent for the two months ending in February 2026, the U.S. Bureau of Labor Statistics (BLS) reported today. Regional Commissioner Chris Rosenlund noted that the index for all items less food and energy increased 1.1 percent. The food index increased 1.5 percent, and the energy index increased 5.0 percent. (Data in this report are not seasonally adjusted. Accordingly, bi-monthly changes may reflect seasonal influences.)

The San Francisco area all items CPI-U increased 2.5 percent for the 12 months ending in February. The index for all items less food and energy rose 2.2 percent over the year. Food prices rose 4.8 percent. Energy prices increased 1.3 percent.

Employment Cost Index 12-month percent changes for total compensation and for wages and salaries, private industry workers, United States, Census regions, and localities, not seasonally adjusted

Area	Total compensation (%)			Wages and salaries (%)		
	Mar. 2025	Dec. 2025	Mar. 2026	Mar. 2025	Dec. 2025	Mar. 2026
United States	3.4	3.4	3.4	3.4	3.3	3.4
West	3.7	3.2	3.6	3.5	3.0	3.3
Los Angeles-Long Beach	4.1	3.3	3.5	4.4	3.2	3.1
Phoenix-Mesa	3.4	3.2	4.3	3.2	2.8	4.2
San Jose-San Francisco-Oakland	3.8	2.6	3.8	3.5	2.6	4.0
Seattle-Tacoma	5.8	3.5	3.3	5.6	3.6	2.8

Last Modified Date: Tuesday, May 05, 2026

The annual increase in compensation costs in San Jose was 3.8 percent in March 2026, compared to advances that ranged from 3.3 percent to 4.3 percent in the three other metropolitan areas in the West (Los Angeles-Long Beach, Phoenix-Mesa, and Seattle-Tacoma). San Jose's 4.0-percent gain in wages and salaries over this 12-month period compared to rates ranging from 2.8 percent to 4.2 percent in the three other western localities.

Current Context and Recent CPI Trends

As of March 2026, the Consumer Price Index for All Urban Consumers (CPI-U) in the U.S. was 330.21, representing a year-over-year increase of 3.3% and a monthly increase of 0.9% (not seasonally adjusted) according to the Bureau of Labor Statistics and related sources (BLS, Trading Economics). The core CPI, which excludes food and energy, rose by 2.6% year-over-year in March 2026. April 2026 CPI data is scheduled for release on May 12, 2026, so the May CPI is still pending official publication.

U.S. Bureau of Labor Statistics

Forecast for May 2026

The forecasted CPI for May 2026 is approximately 334.29, reflecting a continued moderate inflation trend.

Based on economic forecasts, the CPI for May 2026 is projected to reach 334.29, with an estimated monthly increase of about 0.29 points from April 2026. This forecast suggests that inflation remains moderate, continuing the trend observed in the first quarter of 2026, where monthly CPI increases ranged from 0.2% to 0.9% and annual inflation hovered around 2.4% to 3.3%.

Context and Trends

- March 2026 CPI: 330.21 points, up 3.3% over the previous year.
- Core CPI (all items less food and energy): 334.17 points in March, up 2.6% year-over-year
- Inflation rate: Around 3.26% for the trailing 12 months U.S. Inflation Calculator.

The Bay Area Consumer Price Index (CPI) — covering San Francisco, the East Bay, and the Peninsula — is tracked by the Association of Bay Area Governments (ABAG) and the U.S. Bureau of Labor Statistics (BLS) for the San Francisco-Oakland-Hayward, CA Core Based Statistical Area.

- February 2026 CPI-U (all items): 363.211 (1982–84=100, not seasonally adjusted)
- May 2026 forecast: Forecasts project the CPI-U for May 2026 at about 334.29 (± 0.29), implying a ~3.26% annual inflation rate for that month
- Next release - May 12, 2026, as forecasts are updated monthly.

Key Takeaways

- The forecasted May CPI of 334.29 suggests inflation remains in a moderate range, consistent with recent trends.

- Core inflation (excluding volatile food and energy) is also showing steady growth, indicating underlying price pressures.
- Investors, policymakers, and consumers should watch the June release for confirmation of the forecast and any shifts in the inflation trajectory.

Forecast trajectory

The May 2026 CPI is projected to be slightly higher than April's forecasted 332.84, continuing a moderate inflation trend.

In summary, while the official May 2026 CPI has not yet been released, forecasts indicate a CPI of 334.29, continuing a moderate inflation trend in the U.S. economy. The official data will be available after the BLS release, expected in mid-June 2026.