Calwa Recreation and Park District
FY26/27 Budget

	Budget FY27	Budget FY26	Actuals As of April 2026	%
Estimated Beginning Balance	978,000	978,000		
Less Remaining Pool Donations	(64,000)	(88,000)	-	
Less County ARPA Advance	(137,500)	(137,500)	-	
	776,500	752,500	-	
Income				
Park Income	15,000	-	11,761	0%
Art Wall	200	200	-	0%
Boxing Rent	2,800	2,772	1,377	4%
Events	2,500	2,200	992	3%
Field Rentals	10,000	7,500	10,149	10%
Futsal Rental	5,000	20,000	773	27%
Hall Rentals	15,000	15,000	2,144	21%
Karate Rent		-	-	0%
Picnic Rental	1,500	800	451	1%
Recycling Rental	0	9,700	2,503	13%
Snack Bar Rental	7,200	7,200	4,200	10%
Zumba	4,000	5,000	2,463	7%
Donation	1,000	2,500	5,500	3%
Total Park Income	64,200	72,872	42,312	
SDRMA Insurance Payouts				
The County of Fresno				
0315-Intrst Receivable	5,000	5,300		1%
2230-unassigned funds		-		0%
3005-RDA ABX1 26 Property Tax	65,000	60,000	44,125	12%
3006-Redev Tax Increm Reimb	38,000	36,000	28,067	7%
3007-Suppl-Prior Unsecured	0	-	63	0%
3008-Suppl-Prior Secured	1,500	1,100	1,334	0%
3009-suppl-Current Unsecured	200	100	187	0%
3010-Property Taxes	345,000	341,000	324,261	69%
3011-Suppl-Current Secured	10,000	8,200	7,454	2%
3013-Supplemental Curr unsecure	100	100	40	0%
3015-Property Taxes-current Uns	26,000	22,100	24,164	4%
3017-Property Taxes-Curr Unsec	1,100	1,100	692	0%
3025-Property Taxes-Prior Unsec	1,000	400	949	0%
3030-Penalties & Costs	500	300	431	0%
3032-Prior Tax Sales Taxes	0	-	18	0%
3380-Interest	16,000	15,300	14,307	3%
3565-State-I/L Homeowners Prop	2,000	2,000	1,315	0%
4660-OGALS Advance - Futsol Project		-		0%
4369- Federal In lieu housing		-		0%
5804-ABX126 Other Revenue		-	-	0%
Total The County of Fresno	511,400	493,000	447,407	

Expenses				
Audit	11,000	11,000	10,240	2%
Bank Fees	1,000	1,000	-	0%
Cleaning supplies	4,000	5,000	2,215	1%
Conference	0	-	602	0%
Contract Accountant	24,000	-	24,000	0%
Contract Labor	65,000	60,000	6,794	11%
Director stipends	3,600	3,600	724	1%
District counsel	6,000	8,000	3,345	1%
District Payroll Taxes	50,000	50,000	41,948	9%
Elections	8,000	-	-	0%
Electricity	40,000	41,000	25,129	7%
Employee Salaries	242,000	220,000	156,818	39%
Equipment Fuel	1,500	1,500	882	0%
Event Costs	11,000	7,500	10,663	1%
HR miscellaneous	500	500		0%
Internet	2,000	2,000	1,833	0%
Landline Phone	500	-	403	0%
Legal & Professional	1,800	1,800	227	0%
General Liability insurance	5,600	5,600	5,600	1%
Lighting Loan	23,000	22,440	21,294	4%
Memberships	3,200	3,200	2,900	1%
Mileage	1,000	1,000		0%
Mobile Phone	600	1,260		0%
Office Equipment	2,000	2,000		0%
Office Supply	2,000	2,000	1,299	0%
Payroll Fees	3,000	3,000	2,277	1%
Pool Project	0	-	970	0%
Advocacy Services	4,000	-	12,000	0%
Pool Design		-	83,511	0%
Total for Pool Project	**4,000**	-	**96,481**	0%
Professional Development		-		0%
Property Liability	15,000	13,000	13,103	2%
Recreation Programs	5,000	4,000	3,391	1%
Refund		-		0%
Repairs and Maintenance	40,000	40,000	13,487	7%
Security	3,000	1,000	1,113	0%
Security Monitoring System	1,000	620	923	0%
Technology Service	4,000	3,500	3,724	1%
Trash Disposal	4,500	4,500	3,837	1%
Uniforms	500	200	-	0%
Water	30,000	30,000	2,031	5%
Workers Compensation	11,000	10,000	9,992	2%
Total Expenses	630,300	560,220	467,277	
Net Operating Income	-54,700	(67,220)	(19,870)	
Estimated Ending Balance	721,800	685,280	(19,870)	

RESOLUTION NO. 2026-05

RESOLUTION OF THE BOARD OF DIRECTORS OF THE CALWA RECREATION AND PARK DISTRICT ADOPTING THE FISCAL YEAR 2026-2027 PRELIMINARY BUDGET

WHEREAS, the Board of Directors is required to adopt a Preliminary Budget by June 30, 2026; and

WHEREAS, at its meeting of June 19, 2026, the Board considered the Preliminary Budget; and

WHEREAS, after adoption of the Preliminary Budget, the Board will hold a public hearing regarding adoption of the Final Budget pursuant to published notice as required by law.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Calwa Recreation and Park District as follows:

SECTION 1. FINDINGS. The Board finds and declares as follows:

A. The Board has reviewed the budget documents and recommended Preliminary Budget for Fiscal Year 2026-2027 which as attached as Exhibit A; and

B. The Preliminary Budget is based upon appropriate estimates and financial planning for the District's operations, and services; and

C. The Preliminary Budget provides continued services at current levels to the District.

D. This budget also includes continuation and/or completion of projects to enhance the community; and

E. All procedural requirements for adopting the District's Preliminary Budget have been fulfilled by the Board of Directors; and

F. It is in the public interest for the Board to adopt the Preliminary Budget.

G. A public hearing for the Final Budget will be noticed and held in accordance with legal requirements.

SECTION 2. ADOPTION OF PRELIMINARY BUDGET. The Fiscal Year 2026-2027 Preliminary Budget presented, amended, and incorporated by reference together with the anticipated revenues for Fiscal Year 2026-2027 is approved and adopted.

SECTION 3. EFFECTIVE DATE. This Resolution will become effective immediately upon adoption and will remain effective unless repealed, amended, or superseded.

CERTIFICATION

Adoption of the foregoing Resolution No. 2026-05 was moved by Director _______________, seconded by Director _______________, and adopted at a special meeting on June 22, 2026, by the following vote:

AYES: ______________________________

NOES: ______________________________

ABSTENTIONS: ______________________________

ABSENCES: ______________________________

____

Esmeralda Zamora, Board Chair

ATTEST:

____

Tim Chapa, District Secretary