



MEASURE Z OVERSIGHT ADVISORY COMMITTEE

AGENDA

THURSDAY, MAY 28, 2026

COUNCIL CHAMBERS 23873 CLINTON KEITH ROAD SUITE 106 WILDOMAR, CA 92595
REGULAR SESSION: 6:00 PM

Sergio Rodriguez - Chair
Timothy Underdown - Vice Chair
Agustin Alvarado - Committee Member
Zia Hotak - Committee Member
Dennis Rowe - Committee Member

The City of Wildomar will be a Safe and Active Community with Responsible Growth and
Quality Infrastructure while keeping a Hometown Feel

OATH OF OFFICE

Swear in Committee members Zia Hotak and Dennis Rowe.

CALL TO ORDER – REGULAR SESSION - 6:00 P.M.

ROLL CALL

FLAG SALUTE

PUBLIC COMMENTS

This is the time when the Committee receives general public comments regarding any items or matters within the jurisdiction of the Committee that does not appear on the agenda.

APPROVAL OF THE AGENDA AS PRESENTED

The Committee to approve the agenda as it is herein presented, or, if it is the desire of the Committee, the agenda can be reordered at this time.

1. CONSENT CALENDAR

Consent Calendar items will be acted on by one roll call vote unless Committee Members, Staff, or the public request the item be discussed and/or removed from the Consent Calendar for separate action.

1.1 Minutes - February 26, 2026

RECOMMENDATION:

Approve the minutes as presented.

2. GENERAL BUSINESS

2.1 FY2025-26 3rd Quarter Financial Report for Measure Z

RECOMMENDATION:

Staff recommend that the Committee receive and file the FY2025-26 3rd Quarter Financial Report.

2.2 FY2024-25 Measure Z Annual Report

RECOMMENDATION:

Review, provide comment and approve the Annual Report for submittal to the City Council.

PARKS MANAGER REPORT

FUTURE AGENDA ITEMS

ADJOURNMENT

PARTICIPATION

MEETINGS

Regular Meetings are held on the 4th Thursday in February, May and August, and the 1st Thursday in December at 6:00 P.M. in the City Council Chambers, 23873 Clinton Keith Road Ste. 106 Wildomar, CA 92595.

VIEW THE MEETING

1. In Person | City Council Chambers 23873 Clinton Keith Road Ste. 106 Wildomar, CA 92595
2. Watch Live | <https://www.wildomar.gov/129/Agendas-Videos-Watch-Live> | Click on the "Live Video Link"

PARTICIPATE IN THE MEETING

1. Fill out the speaker card located on the table near the entrance of the chambers.
2. Submit the speaker card to the Clerk in the basket located at the front of the chambers.
3. When the Clerk calls your name, please come up to the front podium.

During Public Comment not on the agenda and after each Agenda Item, the Chair will announce Public Comment. Public Comments are limited to (3) minutes or such other time as the Council may provide. Per the Brown Act, Committee Members are not allowed to respond to public comments not on the agenda. If you would like to be contacted, please leave your email or contact number on the public comment card.

ACCOMMODATIONS

In compliance with the Americans with Disabilities Act, if requested, the agenda and backup materials will be made available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans With Disabilities Act of 1990 (42 U.S.C. Sec. 12132), and the federal rules and regulations adopted in implementation thereof. Any person that requires a disability-related modification or accommodation, including auxiliary aids or services, in order to participate in the public meeting, may request such modification, accommodation, aid or service by contacting the City Clerk either in person or by phone at 951-677-7751, no later than 10:00 a.m. on the day preceding the scheduled meeting.

REPORTS

All agenda items and reports are available for review at least 72 hours prior to the meeting at City Hall, 23873 Clinton Keith Road, and on the City's website at www.wildomar.gov. Any writings or documents provided to a majority of the Committee regarding any item on this agenda (other than writings legally exempt from public disclosure) will be made available by appointment for public inspection at City Hall during regular business hours.

AFFIDAVIT OF POSTING

I, Heidi Jemane, Deputy City Clerk, do certify that at least 72 hours prior to the meeting, a true and correct copy of this agenda was posted at Wildomar City Hall, 23873 Clinton Keith Road; U.S. Post Office, 21392 Palomar Street; Wildomar Library, 34303 Mission Trail Blvd; and on the City's website at www.wildomar.gov.

Heidi Jemane
Deputy City Clerk
Posted: May 21, 2026



CITY OF WILDOMAR
MZ - REGULAR MEETING
CONSENT CALENDAR
Agenda Staff Report # 1.1
Meeting Date: May 28, 2026

SUBJECT: Minutes - February 26, 2026

SUBMITTED BY: Heidi Jemane, Deputy City Clerk

ACTION:
Approve the minutes as presented.

ATTACHMENTS:
[02-26-26-mzm.pdf](#)



**MINUTES
CITY OF WILDOMAR
MEASURE Z OVERSIGHT ADVISORY COMMITTEE
THURSDAY, FEBRUARY 26, 2026
COUNCIL CHAMBERS
23873 CLINTON KEITH ROAD SUITE 106
WILDOMAR, CA, 92595**

REGULAR SESSION: 6:00 PM

CALL TO ORDER REGULAR SESSION - 6:00 P.M.

Chair Rodriguez called the meeting to order at 6:00pm.

ROLL CALL

Members in attendance: Sergio Rodriguez, Timothy Underdown, and Agustin Alvarado

Members absent: Kristi Bergdahl

Staff in attendance: Deputy City Clerk Jemane, IT Specialist LeGrant, Community Services Director Torres, and Finance Manager Jantz.

FLAG SALUTE

Chair Rodriguez led the flag salute.

PUBLIC COMMENTS

There were no public comments.

APPROVAL OF THE AGENDA AS PRESENTED

There were no changes to the agenda as presented.

Moved by Sergio Rodriguez; seconded by Timothy Underdown to approve the agenda as presented.

Motion Approved: 3 - 0

Voting For: Sergio Rodriguez, Timothy Underdown, Agustin Alvarado

Voting Against: None

Abstain: None

Absent: Kristi Bergdahl

1) CONSENT CALENDAR

Approved the consent calendar as presented.

1.1) Minutes - December 4, 2025

Moved by Timothy Underdown; seconded by Agustin Alvarado to approve the minutes as presented.

Motion Approved: 3 - 0

Voting For: Sergio Rodriguez, Timothy Underdown, Agustin Alvarado

Voting Against: None

Abstain: None

Absent: Kristi Bergdahl

2) GENERAL BUSINESS

2.1) FY2025-26 2nd Quarter Financial Report for Measure Z

Finance Manager Jantz presented the staff report.

There were no public comments.

The Measure Z Oversight Advisory Committee received and filed the FY2025-26 2nd Quarter Financial Report.

PARKS MANAGER REPORT

Community Services Director Torres gave an update on the RFP for Janitorial Services. The new CivicRec Software will be launched in March. He discussed the Public Works department restructuring, and that the new Community Engagement department will be addressing park reservations and special events. The annual report is in the process of being finalized.

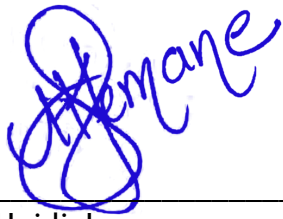
FUTURE AGENDA ITEMS

There were no future agenda items.

ADJOURN THE MEETING

Chair Rodriguez adjourned the meeting at 6:18pm.

Submitted by:

A handwritten signature in blue ink, appearing to read "Heidi Jemane". The signature is stylized with a large, circular initial "H" and a long, sweeping underline that extends to the right.

Heidi Jemane
Deputy City Clerk



CITY OF WILDOMAR
MZ - REGULAR MEETING
GENERAL BUSINESS
Agenda Staff Report # 2.1
Meeting Date: May 28, 2026

SUBJECT: FY2025-26 3rd Quarter Financial Report for Measure Z

SUBMITTED BY: Adam Jantz

PREPARED BY: Adam Jantz, Finance Manager

ACTION:

Staff recommend that the Committee receive and file the FY2025-26 3rd Quarter Financial Report.

SUMMARY:

FY2025-26 3rd Quarter Financial Report for Measure Z

DISCUSSION:

In accordance with the reporting requirements of Measure Z, staff are pleased to present the 3rd Quarter FY2025-26 Financial Report (January 1st, 2026 through March 31st, 2026).

Most of the fund's annual budgeted revenues of \$431,300 come from the tax assessment of \$28.00 per parcel which is budgeted at \$380,000. Most of these revenues will be received in two installments during the fiscal year (January and May). The City has received the first half of the special assessment which totaled \$200,107. Revenues are also received from Park Rentals of which the City has received \$30,779 fiscal year to date.

Expenditures incurred during the 3rd quarter totaled \$122,333. Most of these expenses were for ongoing maintenance, utilities, and staff time related to the City parks. The total budgeted expenditures for the year are \$372,900 which incorporates several Community Facilities District contributions.

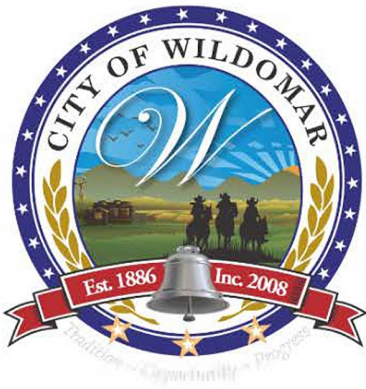
FISCAL IMPACT:

This is only a report on the financials for 3rd quarter and does not appropriate or authorize any additional expenditures. Therefore, it does not present any fiscal impact.

ATTACHMENTS:

[FY2025-26 3rd Quarter Measure Z Financial Report.pdf](#)

[FY2025-26 3rd Quarter Measure Z Presentation.pdf](#)



MEASURE Z FY2025-2026

3rd Quarter Report



City of Wildomar
Comparative Balance Sheet
For the Periods Ended June 30, 2025 and March 31, 2026

Fund 690 - Measure Z Parks

	Audited June 30, 2025	Unaudited March 31, 2026
Assets		
Cash	\$ 57,527	\$ (112,058)
Accounts Receivable	-	-
Due from Other Government	20,523	-
Special Assessment Tax Receivable	-	-
Prepaid Expense	-	-
Total Assets	\$ 78,050	\$ (112,058)
Liabilities		
Accounts Payable	\$ 38,505	\$ -
Due to Other Funds	-	-
Accrued Payroll & Benefits	4,748	154
Lease Clearing	-	-
Unearned Revenue	-	-
Total Liabilities	43,253	154
Operating		
Year-to-date Revenues	392,913	230,886
Less Year-to-date Expenditures	(324,555)	(377,894)
Excess (Deficiency) of Revenues over Expenditures	68,358	(147,008)
Fund Balance		
Beginning Fund Balance	(33,562)	34,797
Total Ending Fund Balance	34,797	(112,212)
Total Liabilities, Operations, and Fund Balance	\$ 78,050	\$ (112,058)

City of Wildomar
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual Comparison - 3rd Quarter
For the Nine Months Ended March 31, 2026

Fund 690 - Measure Z Parks

	<u>Budget</u>	<u>Actual Amounts</u>	<u>Favorable/ (Unfavorable)</u>	<u>Actuals as a % of Budget</u>
Revenues:				
Assessments	\$ 380,000	\$ 200,107	\$ (179,893)	53%
Special Events & Facility Rentals	12,100	30,779	18,679	254%
Transfers In	39,200	-	(39,200)	0%
Total Revenues	<u>431,300</u>	<u>230,886</u>	<u>(200,414)</u>	<u>54%</u>
Expenditures:				
Parks Maintenance - General	129,400	102,932	26,468	80%
Parks	243,500	274,962	(31,462)	113%
Total Expenditures	<u>372,900</u>	<u>377,894</u>	<u>(4,994)</u>	<u>101%</u>
Net Change in Fund Balances	58,400	(147,008)	(205,408)	
Fund Balance at July 1, 2025		<u>\$ 34,797</u>		
Projected & Actual Fund Balance, June 30, 2026	<u>\$ 93,196</u>	<u>\$ (112,212)</u>		

City of Wildomar
Fiscal Year 2025-2026
Quarterly Revenue Report - 3rd Quarter
January 1, 2026 to March 31, 2026

Fund 690 - Measure Z Parks

Account Number	Account Name	Budget	Actuals		Year-to-Date	
			3rd Quarter Revenues	Year-to-date Revenues	Remaining Budget	Percentage Received
690 - Revenues						
3550	Special Assessment	\$ 380,000	\$ -	\$ 200,107	\$ 179,893	53%
3553	Marna O'Brien Park - Facility	12,000	8,487	30,754	(18,754)	256%
3555	Windsong Park - Facility	100	15	25	75	25%
3900	Transfers In	39,200	-	-	39,200	0%
Total Measure Z Parks		\$ 431,300	\$ 8,502	\$ 230,886	\$ 200,414	54%

City of Wildomar
Fiscal Year 2025-2026
Quarterly Expenditure Summary Report - 3rd Quarter
January 1, 2026 to March 31, 2026

Fund 690 - Measure Z Parks

Account Number	Account Name	Budget	Actuals		Year-to-Date	
			3rd Quarter Expenditures	Year-to-date Expenditures	Favorable/ (Unfavorable)	Percentage Used
690-4610	Parks Maintenance	\$ 129,400	\$ 29,582	\$ 102,932	\$ 26,468	80%
690-4611	Marna O'Brien Park	122,400	55,164	166,842	(44,442)	136%
690-4612	Heritage Park	43,000	16,646	45,592	(2,592)	106%
690-4613	Windsong Park	46,700	18,790	55,691	(8,991)	119%
690-4615	Malaga Park	11,400	2,150	6,838	4,562	60%
690-4500	CIP 058-3 Slurry Seal Program	20,000	-	-	20,000	0%
Total Measure Z Parks		<u>\$ 372,900</u>	<u>\$ 122,333</u>	<u>\$ 377,894</u>	<u>\$ (4,994)</u>	<u>101%</u>

City of Wildomar
Fiscal Year 2025-2026
Expenditure Detail Report - 3rd Quarter
January 1, 2026 to March 31, 2026

Fund 690 - Measure Z Parks

Account Number	Account Name	Budget	Actuals		Year-to-Date	
			3rd Quarter Expenditures	Year-to-date Expenditures	Favorable/ (Unfavorable)	Percentage Used
690-4500	CIP 058-3 Slurry Seal Program - Parking Lot Sealing					
690-4500-52115	Professional & Contractual Services	\$ 20,000	\$ -	\$ -	\$ 20,000	0%
Total CIP 058-3 Slurry Seal Program		<u>\$ 20,000</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 20,000</u>	<u>0%</u>
690-4610	Parks Maintenance					
690-4610-51001	Salaries & Benefits	110,500	25,631	83,029	27,471	75%
690-4610-52012	Departmental Supplies	-	104	104	(104)	0%
Vendor #:	V01620 AMERICAN EAGLE TROPHIES		<u>104</u>	<u>104</u>		
Total Detailed Expenditures			<u>104</u>	<u>104</u>		
690-4610-52115	Contractual Services	10,800	3,530	11,473	(673)	106%
Vendor #:	001418 WEBB MUNICIPAL FINANCE, LLC		-	5,743		
Vendor #:	001807 ROGERS, ANDERSON, MALODY &, SCOTT LLP		<u>3,530</u>	<u>5,730</u>		
Total Detailed Expenditures			<u>3,530</u>	<u>11,473</u>		
690-4610-58130	Vehicles	8,100	316	8,325	(225)	103%
Vendor #:	001833 ENTERPRISE FLEET MANAGEMENT		<u>316</u>	<u>8,325</u>		
Total Detailed Expenditures			<u>316</u>	<u>8,325</u>		
Total Parks Maintenance		<u>\$ 129,400</u>	<u>\$ 29,582</u>	<u>\$ 102,932</u>	<u>\$ 26,468</u>	<u>80%</u>
690-4611	Marna O'Brien Park					
690-4611-52012	Departmental Supplies	4,000	2,630	4,407	(407)	110%
Vendor #:	V01347 ALLIED TRAFFIC & EQUIPMENT		219	219		
Vendor #:	V01835 M AND M LANDSCAPE SUPPLY		-	179		
Vendor #:	V02366 ALLIED UNIVERSAL JANITORIAL		360	610		
Vendor #:	V01536 NO PRESSURE PRESSURE WASHING SERVICES		691	691		
Vendor #:	V00796 HANKS HARDWARE		-	98		
Vendor #:	000088 ACE HARDWARE		-	82		
Vendor #:	001692 AMAZON CAPITAL SERVICES		252	361		
Vendor #:	V00089 ACE HARDWARE		64	136		
Vendor #:	V02247 DOG WASTE DEPOT		-	181		
Vendor #:	V00374 TEMECULA VALLEY PIPE & SUPPLY		<u>1,044</u>	<u>1,850</u>		
Total Detailed Expenditures			<u>2,630</u>	<u>4,407</u>		
690-4611-52115	Contractual Services	114,400	27,018	65,252	49,148	57%
Vendor #:	V00089 ACE HARDWARE		-	7		
Vendor #:	V02366 ALLIED UNIVERSAL JANITORIAL		1,853	7,084		
Vendor #:	V02364 PRECISION CONCRETE CUTTING		-	4,849		
Vendor #:	001921 SCA OF CA		-	4,212		
Vendor #:	001743 GOPHER SQUAD		1,580	3,555		
Vendor #:	000219 WESTERN FIRE CO., INC.		-	77		
Vendor #:	V00489 COAST RECREATION, INC.		-	2,042		

City of Wildomar
Fiscal Year 2025-2026
Expenditure Detail Report - 3rd Quarter
January 1, 2026 to March 31, 2026

Fund 690 - Measure Z Parks

			Actuals		Year-to-Date	
Account Number	Account Name	Budget	3rd Quarter Expenditures	Year-to-date Expenditures	Favorable/ (Unfavorable)	Percentage Used
Vendor #: V01095	SIGNS BY TOMORROW		-	495		
Vendor #: V01685	AMAZON CAPITAL SERVICES		-	1,088		
Vendor #: V01791	GUARDIAN PLUMBERS		-	2,250		
Vendor #: V02471	INSPECTOR PLAYGROUND		-	1,605		
Vendor #: 001338	DEANZA TERMITE & PEST CONTROL, INC		100	450		
Vendor #: 001913	ABSOLUTE INTERNATIONAL SECURITY		9,259	23,307		
Vendor #: V01506	THE HOME DEPOT		-	5		
Vendor #: 001262	PEST OPTIONS INC		1,356	1,356		
Vendor #: V00340	FENCE MASTERS		3,240	3,240		
Vendor #: V01536	NO PRESSURE PRESSURE WASHING SERVICES		491	491		
Vendor #: V02495	THE CLEANING SQUAD		6,247	6,247		
Vendor #: V02528	INNOVATIVE GROWTH LANDSCAPE		2,893	2,893		
Total Detailed Expenditures			27,018	65,252		
690-4611-53025	Electricity	35,000	21,063	62,518	(27,518)	179%
Vendor #: 000022	EDISON		21,063	62,518		
Total Detailed Expenditures			21,063	62,518		
690-4611-53026	Water	39,500	3,565	31,428	8,072	80%
Vendor #: 000012	ELSINORE VALLEY MUNICIPAL, WATER DISTRICT		3,565	31,428		
Total Detailed Expenditures			3,565	31,428		
690-4611-53028	Communications	2,700	888	1,775	925	66%
Vendor #: 001832	VIASAT		888	1,775		
Total Detailed Expenditures			888	1,775		
690-4611-56015	Property/Equipment Rental	6,500	-	1,461	5,039	22%
Vendor #: 001258	SUNBELT RENTALS, INC.		-	1,461		
Total Detailed Expenditures			-	1,461		
690-4611-59050	CFD Parks Maint. Contra	(79,700)	-	-	(79,700)	0%
Total Marna O'Brien Park		\$ 122,400	\$ 55,164	\$ 166,842	\$ (44,442)	136%

City of Wildomar
Fiscal Year 2025-2026
Expenditure Detail Report - 3rd Quarter
January 1, 2026 to March 31, 2026

Fund 690 - Measure Z Parks

Account Number	Account Name	Budget	Actuals		Year-to-Date	
			3rd Quarter Expenditures	Year-to-date Expenditures	Favorable/ (Unfavorable)	Percentage Used
690-4612	Heritage Park					
690-4612-52012	Departmental Supplies	3,500	-	529	2,971	15%
Vendor #:	V02366	<i>ALLIED UNIVERSAL JANITORIAL</i>	-	250		
Vendor #:	V00796	<i>HANKS HARDWARE</i>	-	98		
Vendor #:	V02247	<i>DOG WASTE DEPOT</i>	-	181		
Total Detailed Expenditures			-	529		
690-4612-52115	Contractual Services	57,700	14,587	39,649	18,051	69%
Vendor #:	V02366	<i>ALLIED UNIVERSAL JANITORIAL</i>	1,043	3,832		
Vendor #:	001913	<i>ABSOLUTE INTERNATIONAL SECURITY</i>	9,259	23,307		
Vendor #:	001743	<i>GOPHER SQUAD</i>	580	1,305		
Vendor #:	V01925	<i>HONOR PLUMBING</i>	-	7,500		
Vendor #:	V01256	<i>PEST OPTIONS INC</i>	3,159	3,159		
Vendor #:	V02495	<i>THE CLEANING SQUAD</i>	547	547		
Total Detailed Expenditures			14,587	39,649		
690-4612-53025	Electricity	500	54	134	366	27%
Vendor #:	000022	<i>EDISON</i>	54	134		
Total Detailed Expenditures			54	134		
690-4612-53026	Water	4,500	1,144	2,529	1,971	56%
Vendor #:	000012	<i>ELSINORE VALLEY MUNICIPAL, WATER DISTRICT</i>	1,144	2,529		
Total Detailed Expenditures			1,144	2,529		
690-4612-56015	Property/Equipment Rental	4,700	861	2,750	1,950	59%
Vendor #:	001258	<i>SUNBELT RENTALS, INC.</i>	861	2,750		
Total Detailed Expenditures			861	2,750		
690-4612-59050	CFD Parks Maint. Contra	(27,900)	-	-	(27,900)	0%
Total Heritage Park		\$ 43,000	\$ 16,646	\$ 45,592	\$ (2,592)	106%

City of Wildomar
Fiscal Year 2025-2026
Expenditure Detail Report - 3rd Quarter
January 1, 2026 to March 31, 2026

Fund 690 - Measure Z Parks

Account Number	Account Name	Budget	Actuals		Year-to-Date	
			3rd Quarter Expenditures	Year-to-date Expenditures	Favorable/ (Unfavorable)	Percentage Used
690-4613	Windsong Park					
690-4613-52012	Departmental Supplies	4,700	-	1,235	3,465	26%
Vendor #:	V01310	CONSOLIDATED ELECTRICAL DISTRIBUTORS	-	481		
Vendor #:	V02366	ALLIED UNIVERSAL JANITORIAL	-	250		
Vendor #:	V00796	HANKS HARDWARE	-	98		
Vendor #:	V01506	THE HOME DEPOT	-	4		
Vendor #:	V02247	DOG WASTE DEPOT	-	181		
Vendor #:	000378	TEMECULA VALLEY PIPE & SUPPLY	-	221		
Total Detailed Expenditures			-	1,235		
690-4613-52115	Contractual Services	62,700	17,948	47,016	15,684	75%
Vendor #:	001913	ABSOLUTE INTERNATIONAL SECURITY	9,259	23,307		
Vendor #:	V00489	COAST RECREATION, INC	-	4,691		
Vendor #:	001258	SUNBELT RENTALS, INC.	-	94		
Vendor #:	001743	GOPHER SQUAD	760	1,710		
Vendor #:	V02368	RIGHTWAY SITE SERVICES, INC	2,504	8,999		
Vendor #:	V02366	ALLIED UNIVERSAL JANITORIAL	1,043	3,832		
Vendor #:	V02495	THE CLEANING SQUAD	765	765		
Vendor #:	V02528	INNOVATIVE GROWTH LANDSCAPE	3,617	3,617		
Total Detailed Expenditures			17,948	47,016		
690-4613-53025	Electricity	1,100	167	415	685	38%
Vendor #:	000022	EDISON	167	415		
Total Detailed Expenditures			167	415		
690-4613-53026	Water	8,000	556	6,483	1,517	81%
Vendor #:	000012	ELSINORE VALLEY MUNICIPAL, WATER DISTRICT	556	6,483		
Total Detailed Expenditures			556	6,483		
690-4613-53028	Communications	600	120	400	200	67%
Vendor #:	000437	VERIZON WIRELESS	120	400		
Total Detailed Expenditures			120	400		
690-4613-56015	Property/Equipment Rental	-	-	141	(141)	0%
Vendor #:	001258	SUNBELT RENTALS, INC.	-	141		
Total Detailed Expenditures			-	141		
690-4613-59050	CFD Parks Maint. Contra	(30,400)	-	-	(30,400)	0%
Total Windsong Park		\$ 46,700	\$ 18,790	\$ 55,691	\$ (8,991)	119%

City of Wildomar
Fiscal Year 2025-2026
Expenditure Detail Report - 3rd Quarter
January 1, 2026 to March 31, 2026

Fund 690 - Measure Z Parks

Account Number	Account Name	Budget	Actuals		Year-to-Date	
			3rd Quarter Expenditures	Year-to-date Expenditures	Favorable/ (Unfavorable)	Percentage Used
690-4615	Malaga Park					
690-4615-52012	Departmental Supplies	-	-	250	(250)	0%
Vendor #: V02366	ALLIED UNIVERSAL JANITORIAL		-	250		
Total Detailed Expenditures			-	250		
690-4615-52115	Contractual Services	14,500	1,371	4,159	10,341	29%
Vendor #: V02366	ALLIED UNIVERSAL JANITORIAL		1,043	3,832		
Vendor #: V02495	THE CLEANING SQUAD		328	328		
Total Detailed Expenditures			1,371	4,159		
690-4615-53025	Electricity	600	10	63	537	11%
Vendor #: 000022	EDISON		10	63		
Total Detailed Expenditures			10	63		
690-4615-53026	Water	3,700	770	2,366	1,334	64%
Vendor #: 000012	ELSINORE VALLEY MUNICIPAL, WATER DISTRICT		770	2,366		
Total Detailed Expenditures			770	2,366		
690-4615-59050	CFD Parks Maint. Contra	(7,400)	-	-	(7,400)	0%
Total Malaga Park		<u>\$ 11,400</u>	<u>\$ 2,150</u>	<u>\$ 6,838</u>	<u>\$ 4,562</u>	<u>60%</u>
Total Measure Z Parks		<u><u>\$ 372,900</u></u>	<u><u>\$ 122,333</u></u>	<u><u>\$ 377,894</u></u>	<u><u>\$ (4,994)</u></u>	<u><u>101%</u></u>



Fiscal Year 2025-26 Measure Z

3rd Quarter Financial Report

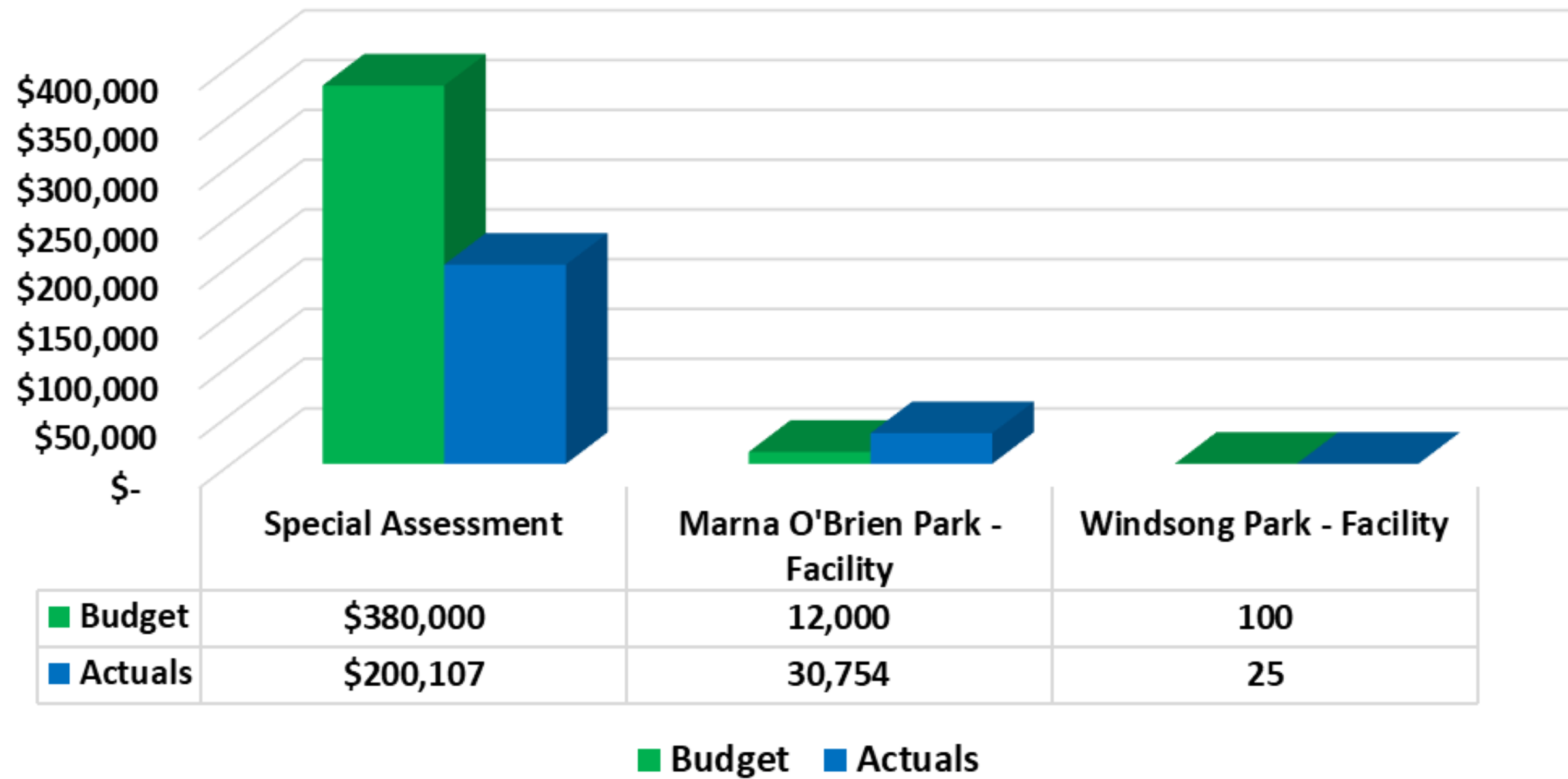
PRESENTED BY

Adam Jantz – Finance Manager/City Treasurer

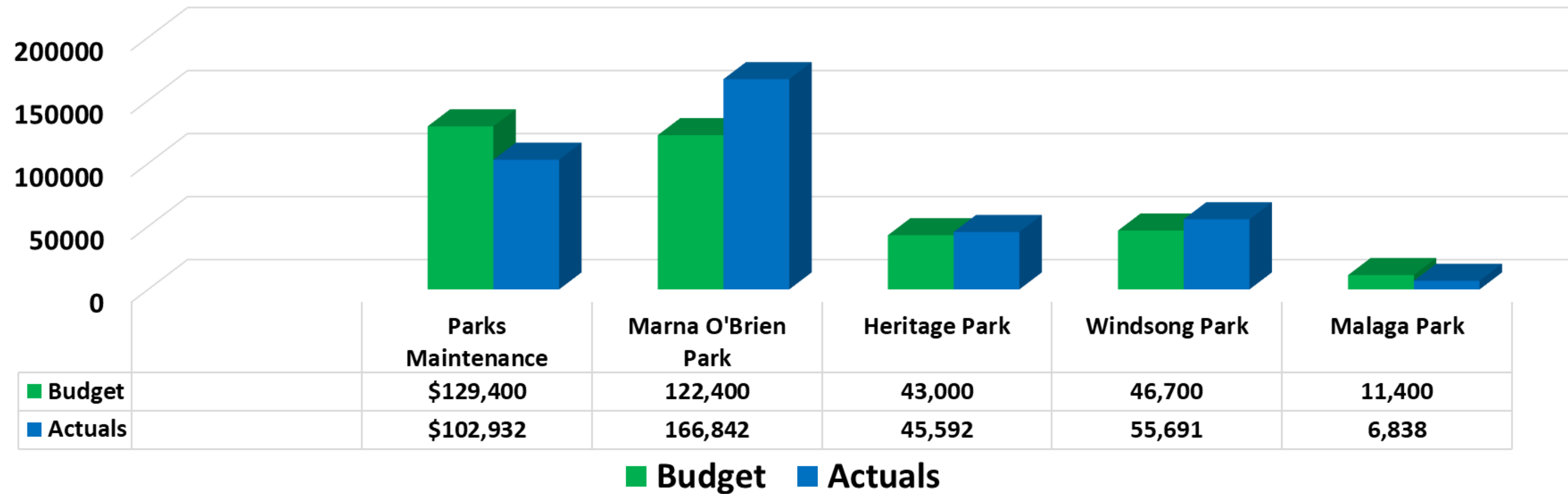
Measure Z Balance Sheet

	<u>Budget</u>	<u>Actual Amounts</u>	<u>Favorable/ (Unfavorable)</u>	<u>Actuals as a % of Budget</u>
Revenues:				
Assessments	\$ 380,000	\$ 200,107	\$ (179,893)	53%
Special Events & Facility Rentals	12,100	30,779	18,679	254%
Transfers In	<u>39,200</u>	<u>-</u>	<u>(39,200)</u>	<u>0%</u>
Total Revenues	<u>431,300</u>	<u>230,886</u>	<u>(200,414)</u>	<u>54%</u>
Expenditures:				
Parks Maintenance - General	129,400	102,932	26,468	80%
Parks	<u>243,500</u>	<u>274,962</u>	<u>(31,462)</u>	<u>113%</u>
Total Expenditures	<u>372,900</u>	<u>377,894</u>	<u>(4,994)</u>	<u>101%</u>
Net Change in Fund Balances	58,400	(147,008)	(205,408)	
Fund Balance at July 1, 2025		<u>\$ 34,797</u>		
Projected & Actual Fund Balance, June 30, 2026	<u>\$ 93,196</u>	<u>\$ (112,212)</u>		

Revenue Summary



Expenditure Summary



Items of Note



**Electricity Costs Increasing
for Marna Along with
Reservations**



**Marna O'Brien Parking Lot
Being Slurry Sealed in Next
1-2 Months**



**Heritage and Windsong Are
Getting New Bark Next
Month**



**Marna O'Brien Exterior
Lighting Replaced with New
LED Lights**

Questions?





CITY OF WILDOMAR
MZ - REGULAR MEETING
GENERAL BUSINESS
Agenda Staff Report # 2.2
Meeting Date: May 28, 2026

SUBJECT: FY2024-25 Measure Z Annual Report

SUBMITTED BY: Daniel Torres

PREPARED BY: Daniel Torres, Public Works Manager

ACTION:

Review, provide comment and approve the Annual Report for submittal to the City Council.

SUMMARY:

In accordance with WMC 3.18.040, the Measure Z Advisory Oversight Committee and city staff have drafted an annual report for review and approval to be presented to the City Council.

DISCUSSION:

Staff has prepared a draft of the FY 2024-2025 Annual Report for Measure Z, and it is available for comments and editing by Committee members prior to submission to City Council for the June 10, 2026, regular scheduled meeting.

FISCAL IMPACT:

No fiscal impact.

ATTACHMENTS:

[FY2024-25 Measure Z Annual Report](#)



Measure Z Annual Report Fiscal Year 2024 - 2025

CITY OF WILDOMAR

FY 2024-25

Ashlee DePhillippo – Mayor | District 5
Carlos Marquez- Mayor Pro Tem | District 1
Dustin Nigg - Council Member | District 2
Joseph Morabito – Council Member | District 3
Bridgette Moore - Council Member | District 4

Chris Mann
Interim City Manager

Thomas D. Jex
City Attorney

Measure Z Oversight and Advisory Committee

Sergio Rodriguez - Chair
Timothy Underdown - Vice Chair
Kristi Bergdahl- Committee Member
James Howey - Committee Member
Vacant - Committee Member

Community Services and Parks Operations Staff

Daniel Torres, Community Services Director
Sherri Stanton, Management Analyst II
Annelle Rosales, Administrative Assistant II
Christy Bowen, Maintenance Worker II
Alejandro Cibrian, Maintenance Worker II
Paul Guerrero, Maintenance Worker I
Janet Morales, City Clerk

TABLE OF CONTENTS

Introduction.....	1
Wildomar Parks Description.....	3
Maintenance and Operations Report	5
Measure Z Oversight and Advisory Committee Comments	12
Financial Information.....	29



INTRODUCTION

The purpose of this report is to provide the City Council of the City of Wildomar with the amount of funds collected and expended, the status of the community parks and community park facilities, programs and services funded by the tax proceeds raised by Measure Z, including the costs of staff, utilities, materials, contract services and other items related to the repair and maintenance of community parks and community park facilities.

Specifically as stated in Ordinance 71 and Municipal Code section 3.18:

3.18.020 Purpose.

*The tax authorized by this chapter is solely for the purpose of raising revenue to pay for the availability of and the funding, repair, operating and maintenance of community parks and community park related facilities, programs and services within the City of Wildomar. The tax is not imposed as an ad valorem tax on real property, nor a transaction tax or sales tax on the sale of real property. The proceeds of the tax will be deposited in a special fund and shall be restricted for the purposes stated above. As such, the tax is a special tax. (Ord. 71 § 1, 2012)*¹

3.18.030 Use of proceeds.

Tax proceeds raised pursuant to this chapter may only be used for Wildomar community park purposes as specified in Section 3.18.020, including, but not limited to, maintaining clean public restrooms, maintaining safe playground equipment, restoring safety lighting, removing graffiti, maintaining sports fields, and maintaining landscaping and public structures situated in Wildomar community parks. Tax proceeds raised pursuant to this chapter may also be used for audit reports as set forth in this chapter. (Ord. 71 § 1, 2012)

3.18.040 Annual report.

An annual report shall be prepared and filed with the City Council of the City as provided in Sections 50075.1 and 50075.3 of the California [Government Code](#), and shall contain: (A) the amount of funds collected and expended; and (B) the status of the community park and community park facilities, programs and services funded by the tax proceeds raised pursuant to this chapter, including the costs of staff, utilities, materials, contract services and other items related to the repair and maintenance of community parks and community park facilities. (Ord. 71 § 1, 2012)

3.18.050 Annual audit. *The Director of Finance shall cause the City's independent auditor to perform an annual audit of the expenditure of the proceeds of the tax imposed by this chapter. (Ord. 71 § 1, 2012)*

On November 6, 2012, Wildomar residents voted and approved a \$28 annual parcel tax (Measure Z) to assist in the funding of park operations and related park activities. By Statute, the passage of Measure Z triggered a number of tasks, one of which was establishing the Parks Funding Measure Z Citizen's Oversight Advisory Committee. At the completion of the Fiscal Year 2024-25, the committee members were:

Sergio Rodriguez - Chair
Timothy Underdown - Vice Chair
Kristi Bergdahl- Committee Member
James Howey - Committee Member
Vacant - Committee Member

Committee Meetings for FY 2024-25 were held:

- August 22, 2024
- December 05, 2024
- February 27, 2025
- May 22, 2025

This report includes a description of the four City of Wildomar parks, a report stating the Maintenance and Operations performed during the year, a recap of the Measure Z Funded Special Event, an inspection of the parks conditions and operations by each of the committee members and the Wildomar Measure Z Park Fund Financial Statements for the Year Ended June 30, 2025 as provided by the independent audit firm of Roger Anderson, Malody & Scott, LLP.

DESCRIPTION OF WILDOMAR PARKS

MARNA O'BRIEN PARK

20505 Palomar Street

The largest of the city parks with a total of 9 acres and is often the site of many of the City's special events. The park facilities consist of three baseball fields with spectator and player benches, two full basketball court, and two large multi-use soccer fields along with sports field lighting, a tot-lot for ages 2-5 yrs., a Little Free Library, three picnic shelters, a concrete walking trail, parking lot and permanent restrooms and a concession stand which is used for special events.

REGENCY HERITAGE PARK

20171 Autumn Oaks Place

This neighborhood park for the residents of Wildomar includes a tot-lot play area for ages 5-12 yrs., two basketball half courts, picnic shelters, park benches and a dog park. The park is designed with a direct access so that its facilities can be shared with neighborhood school.

WINDSONG PARK

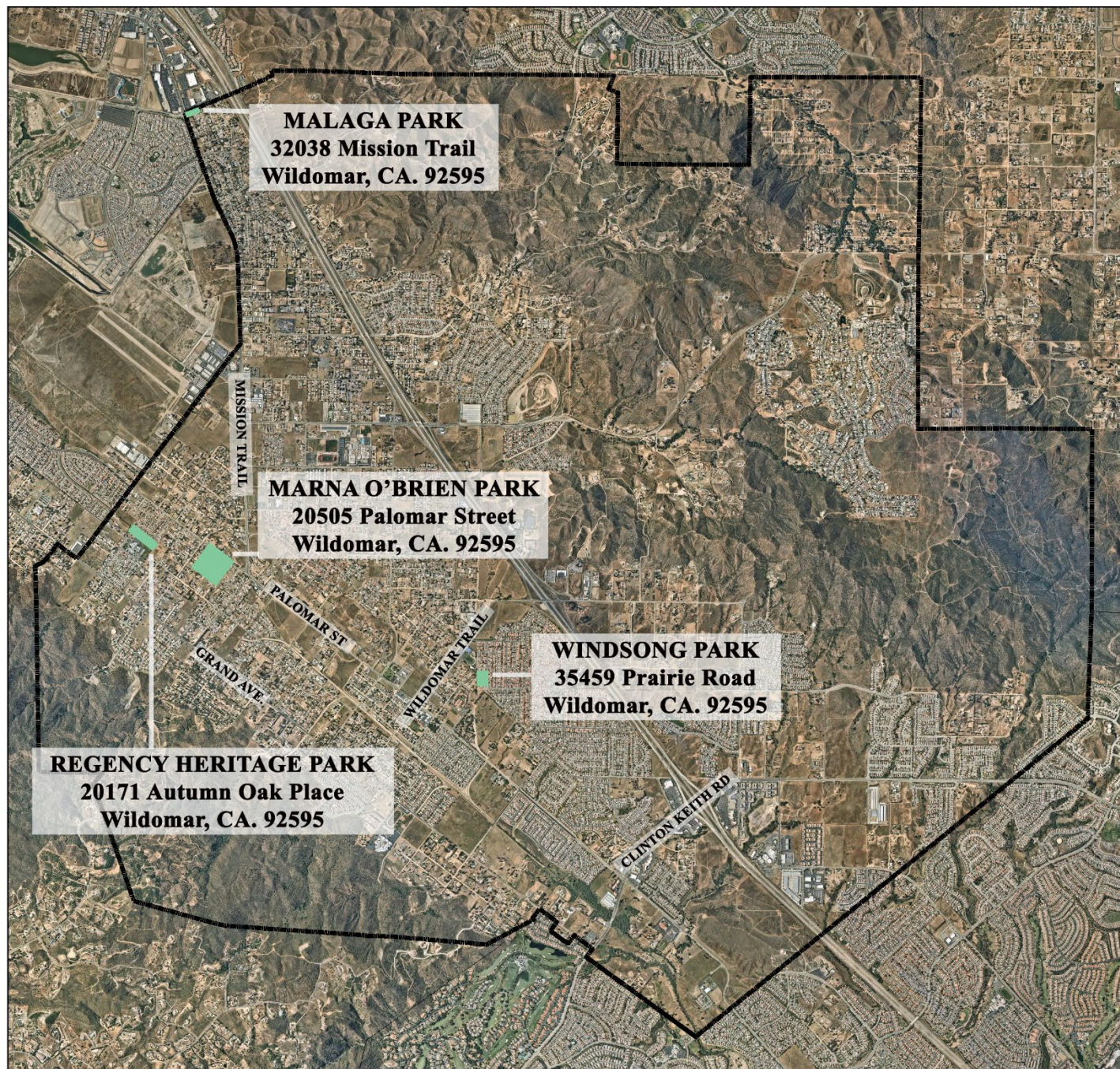
35459 Prairie Road

This neighborhood park is in the Windsong area of Wildomar. The park includes tot-lot for ages 2-5 yrs., basketball court, a Little Free Library, concrete walkway around the perimeter of the park, picnic tables and picnic shelters.

MALAGA PARK

32038 Mission Trail

The newest of the city parks and it serves as a gateway to the City of Wildomar when traveling from the City of Lake Elsinore. The park amenities include a perimeter walkway, wooden shade arbors, a decorative rock feature near the Welcome to Wildomar/Malaga Park Monument, a Little Free Library, and has a beautiful view of the Cleveland National Forest Mountains.



MALAGA PARK
32038 Mission Trail
Wildomar, CA. 92595

MARNA O'BRIEN PARK
20505 Palomar Street
Wildomar, CA. 92595

WINDSONG PARK
35459 Prairie Road
Wildomar, CA. 92595

REGENCY HERITAGE PARK
20171 Autumn Oak Place
Wildomar, CA. 92595

0 0.25 0.5 1 Miles



MAINTENANCE AND OPERATIONS SUMMARY

The daily upkeep and maintenance of the City's four parks is supported through a combination of City staff and contracted janitorial and security services. In August 2024, the City transitioned landscape maintenance operations from contracted services to in-house maintenance performed exclusively by City staff. This transition enhanced the City's ability to directly manage park maintenance activities, respond to service needs, and maintain consistent operational standards across all park facilities.

These combined services are essential to preserving the overall appearance, functionality, and condition of each park and its associated amenities. In addition, City staff conducts routine daily inspections to confirm that park facilities are maintained at an appropriate service level and remain safe, clean, and suitable for public use.

During FY24-25, the following contractors provided routine services:

- IE Landscape: July 2024
- Commercial Building Management: July – December
- Allied Universal Janitorial Services: January - June
- Absolut International Security

Throughout the year, larger maintenance items and projects are carried out to maximize utility at each park location. The following pages highlight these items and report the water usage for each park.

MARNA O'BRIEN

The regular landscape services that were performed at Marna O'Brien during this period include weekly mowing during the warm season, leaf and debris removal during the fall season, quarterly turf fertilization, shrub trimming, irrigation oversight, and upkeep of the parking lot and curbing.

REGENCY HERITAGE

City landscape maintenance staff provided ongoing weekly services at this location throughout the year, including ground cover maintenance, shrub trimming, and routine cleaning of the swale way and Trailwood Court drainage channel.

The City's janitorial contractor performed daily maintenance services consisting of trash receptacle servicing and liner replacement, debris removal throughout the park, and monitoring and confirming gate accessibility during and following rain events.

Following seasonal rain events, the decomposed granite (DG) surface within the dog park areas required routine repairs. During this reporting period, all repair work was completed exclusively by City maintenance staff and included leveling, grading, and compacting rutted surfaces within both the large and small dog park enclosures to maintain safe and accessible conditions for park users.

WINDSONG

The City's landscape maintenance contractor performed weekly maintenance services throughout the year, including seasonal mowing operations during the warmer months, leaf and debris removal during the fall season, quarterly turf fertilization, shrub trimming, and routine irrigation system oversight to support overall park appearance and landscape health.

The janitorial contractor provided daily maintenance services at Windsong Park, which included the removal and replacement of trash can liners, debris removal throughout the park, and clearing of pedestrian walkways. In addition, the park's portable restroom and handwashing station were serviced twice weekly to maintain cleanliness and functionality for park users.

MALAGA "GATEWAY" PARK

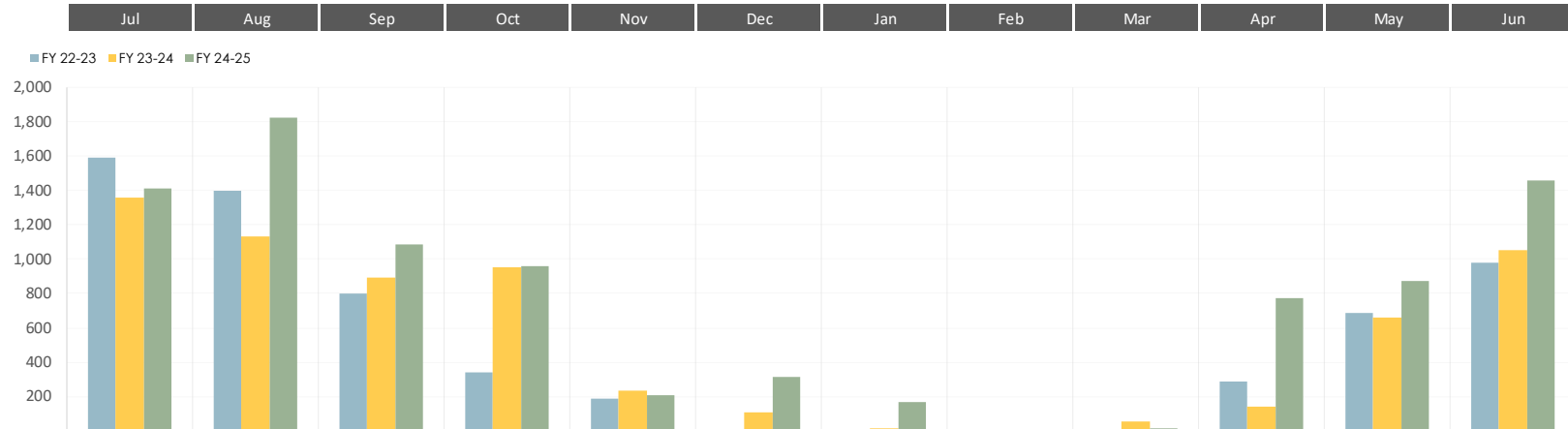
The City's landscape maintenance contractor performed weekly services at this location, including shrub trimming, decomposed granite (DG) walkway maintenance, and routine irrigation system oversight to support the overall condition and appearance of the site.

The janitorial contractor provided daily maintenance services consisting of trash receptacle servicing and liner replacement, debris removal throughout the site, and routine upkeep of the DG walkways.

No additional maintenance or improvement services were performed at this location during the reporting period.

WATER USAGE

CENTUM CUBIC FEET (CCF) USED - MARNA O'BRIEN PARK



*Rates during FY24-25

Landscape Irrigation Rate

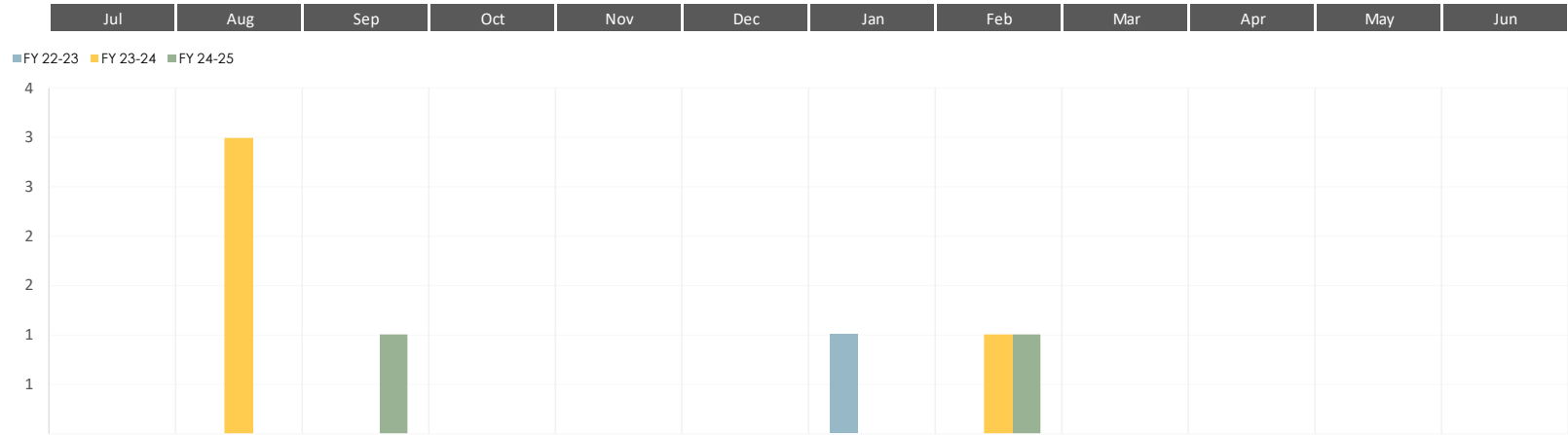
	FY 24-25
Tier 1:	\$4.08
Tier 2:	\$7.84
Tier 3:	\$10.98

Commercial Water Rate

	FY 24-25
Tier 1:	\$4.03

WATER USAGE

CENTUM CUBIC FEET (CCF) USED - REGENCY HERITAGE PARK



FISCAL YEAR	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
FY 22-23	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00
FY 23-24	0.00	3.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00
FY 24-25	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00

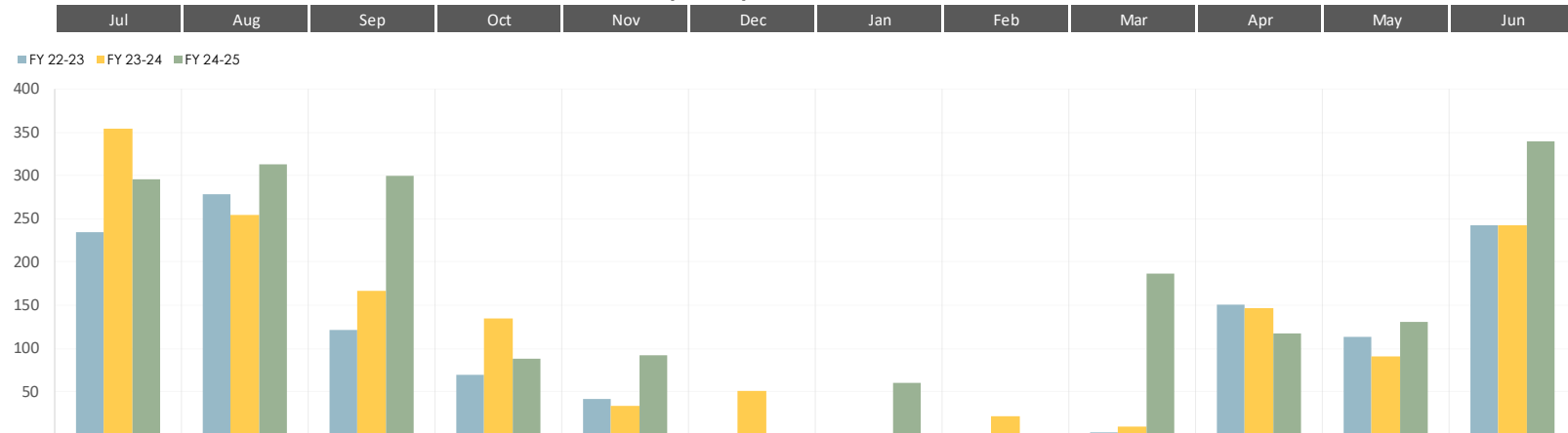
*Rates during FY 24-25

Landscape Irrigation Rate

	FY 24-25
Tier 1:	\$4.08
Tier 2:	\$7.84
Tier 3:	\$10.98

WATER USAGE

CENTUM CUBIC FEET (CCF) USED - WINDSONG PARK



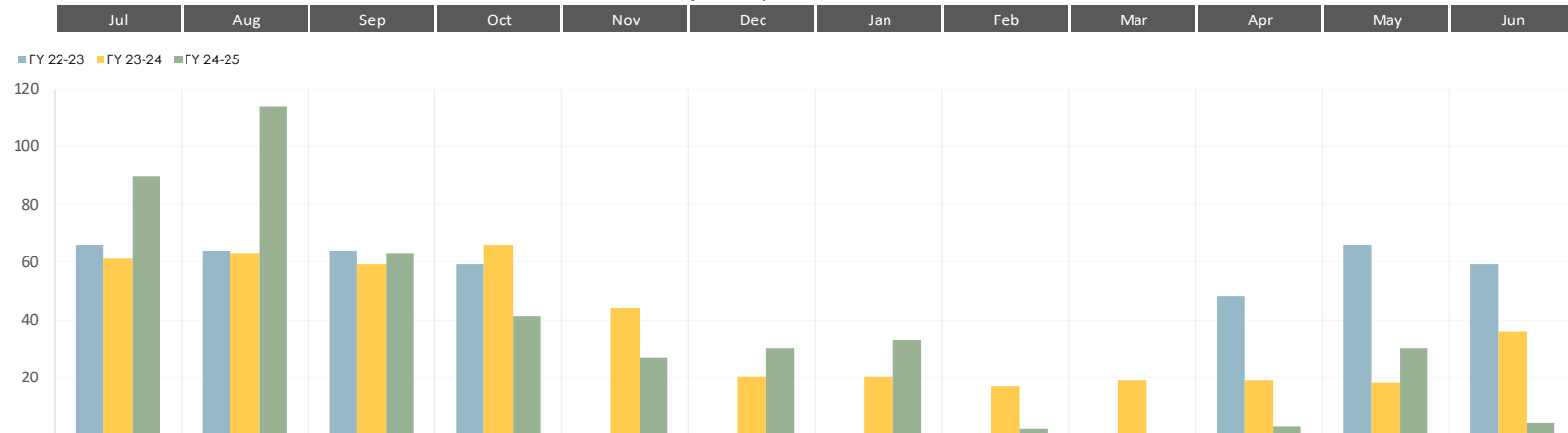
*Rates during FY 24-25

Recycled Irrigation Rate

	FY 24-25
Tier 1:	\$2.83
Tier 2:	\$4.87
Tier 3:	\$6.24

WATER USAGE

CENTUM CUBIC FEET (CCF) USED - MALAGA PARK



*Rates during FY 24-25

Landscape Irrigation Rate

	FY 24-25
Tier 1:	\$4.08
Tier 2:	\$7.84
Tier 3:	\$10.98

MEASURE Z'S OVERSIGHT AND ADVISORY COMMITTEE MEMBER COMMENTS

Consistent with the requirements of City of Wildomar Municipal Code 3.18.040 – Annual Report, the following are comments from the Committee (presiding at 6-30-2021) regarding “...(a) the amount of funds collected and expended, and (b) the status of the community park and community park facilities, programs and services funded by the tax proceeds raised pursuant to this chapter, including the costs of staff, utilities, materials, contract services and other items related to the repair and maintenance of community parks and community park facilities.”

The following pages are from the Advisory Committee Members comments for each park location. The following committee members provided their inspections of the park locations:

ATTACHMENT A – Kristi Bergdahl

ATTACHMENT A

Measure Z Oversight Advisory Committee
July 2024 - June 2025

Wildomar parks annual inspections
conducted by the presiding committee members:

Kristi Bergdahl

Marna O'Brien Park
20505 Palomar Street
Wildomar, CA. 92595

1.0 LANDSCAPE DETAIL

The landscape detail consists of areas that are covered by turf, trees, shrubs, and bark. This detail also includes the baseball diamonds and dugouts. Majority of these locations are maintained by the parks landscape contractor.

1.1 Turf Maintenance

"Field" turf used by baseball, football, and soccer leagues.

"Park" turf found alongside the Gazebos and Tot lots.

Please rate the overall appearance and maintenance.

Poor	Below Average	Average	Excellent
☐	☐	☒	☒

Comments: Bases are missing from baseball fields. The turf
On Tot lot is Excellent

1.2 Shrub Gardens

The shrub gardens are located throughout perimeter of the park and parking lot.

Please rate the overall appearance and maintenance.

Poor	Below Average	Average	Excellent
☐	☐	☐	☒

Comments: _____

1.3 Trees

This section pertains to the overall health and appearance of the trees on this park site.

Please rate the overall appearance and maintenance.

Poor	Below Average	Average	Excellent
☐	☐	☐	☒

Comments: _____

1.4 Baseball Diamonds / Dugouts / Bleachers

There are 3-Baseball Diamonds; each with 2-Dugout and spectator bleachers.

Please rate the overall appearance and maintenance.

Poor	Below Average	Average	Excellent
☒	☐	☐	☐

Comments: They were missing at both fields. Possibly due
to rain.

2.0 STRUCTURAL DETAIL

The structural detail pertains to the building located in the center of the park. The building contains two restrooms, a snack bar, and picnic benches. Also included in this detail are 3-Gazebos, Playground and Water Tower.

2.1 Building Appearance

This pertains to the overall appearance of the building such as paint, doors, benches, stainless roll-up doors, vents, and rain gutters.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☒	☐
Comments:	The building is well kept & in great condition			

2.2 Restrooms

Men's: 2-stalls and 1- urinal with 2-sinks

Women's: 3-stalls with 2-sinks

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☒	☐
Comments:	Very clean, unfortunately both restrooms have graffiti.			

2.3 Snack Bar Area

This area contains 2-roll up doors with counter tops and 4-Picnic Tables / Benches.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☒	☐
Comments:	The snack bar area is well kept			

2.4 Gazebos

There are 3-Gazebos at this location; each with 2-Picnic Tables w/ Benches, BBQ's, and Trash Can.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☒	☐	☐
Comments:	graffiti & stickers on some of the benches			

2.5 Playground

The Playground is for the age group of 2-5 years old.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☐	☒
Comments: <u>Very well kept!</u>				

2.6 Water Tower

The Water Tower is in the center of the parking lot in front of the building structure.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☐	☒
Comments: _____				

2.7 Fencing

This consists of the vinyl fencing located along Palomar Street.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☐	☒
Comments: _____				

3.0 PARK ASSETS

This category consists of park play equipment, water fountains, benches and trash containers. Most of these items are serviced by the janitorial contractor.

3.1 Basketball Courts

This park contains 2-courts with 4-hoops on a Plexi-pave surface.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☒	☐
Comments: <u>Could use some paint on one basketball court</u>				

3.2 Exercise Equipment

This location has 3-exercise devices around the Park Turf area.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☒	☐	☒ NO
Comments:	leg lift & van it beams need to be repainted.			

3.3 Parking Lot

The parking lot has two entrances from Palomar and may hold up to 149 vehicles.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☐	☒
Comments:	well kept.			

3.4 Light Poles

The 71 light poles vary from 14 -20 feet tall with a plastic base cover. The poles are located throughout the park.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☒	☐
Comments:	Hard to see all of them, but some are lit. Most turn off at night.			

3.5 Picnic Tables and Benches

The Picnic Table are in the Gazebos, Snack Bar, and Park Turf.

The Bench are located around the Basketball Court, and Playground.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☒	☐
Comments:	Gazebo picnic tables have graffiti & stains.			

3.6 Drinking Fountains

The drinking fountains are located by the Snack Bar and Basketball Courts.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☒	☐
Comments:	well kept!			

3.7 Trash Cans

The Trash Cans are located at the Gazebos, Playground, Snack Bar, Basketball Court and Field Turf walkway.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☐	☒
Comments:	<u>well kept. They look new.</u>			

3.8 Dog Bag Dispenser

There are 3 – Dispensers in this park which are located around the Field Turf walkway.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☐	☒
Comments:	<u>well kept. fully stocked.</u>			

3.9 Little Free Library

The little free library is located between the parking lot and basketball courts.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☐	☒
Comments:	<u>well kept.</u>			

Windsong Park
35459 Prairie Road
Wildomar, CA. 92595

1.0 LANDSCAPE DETAIL

The landscape detail consists of areas that are covered by turf, trees, shrubs, and bark. This detail also includes the creek behind the chain link fence on the west side of the park. These areas are maintained by the parks landscape contractor.

1.1 Turf Maintenance

The turf at this park site is irrigated with reclaimed / recycled water from EVMWD.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☐	☒

Comments: _____

1.2 Shrub Gardens

The Shrub Gardens are located on the perimeter of this park site.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☐	☒

Comments: _____

1.3 Trees

This section pertains to the overall health and appearance of the tree on this park site.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☐	☒

Comments: _____

1.4 Creek Garden

This area is not accessible to the public. It is sectioned off by 450 linear feet of fencing.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☐	☒

Comments: _____

2.0 STRUCTURAL DETAIL

This detail is based on the structures that are on this park location which consists of the Playground and 3-Gazebos.

2.1 Gazebos

There are 3-Gazebos at this location, Picnic Tables, BBQ's, and Trash Can. The Gazebo closest to the creek has 2-BBQ grills but does not contain any Picnic Tables to reduce vandalism and after hours usage.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☐	☐
Comments:	The Gazebos don't have graffiti. Are well kept. The grills are old, but clean.			

2.2 Playground

The playground is for the age group of 2-5 years old.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☒	☐
Comments:	Some graffiti on playground equipment.			

2.3 Trash Cans

The Trash Cans are in each of the Gazebos.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☐	☒
Comments:				

2.4 Fencing

This Park location is sectioned off by chain link fencing. This detail consists of 450 linear feet that separate the west side creek, and 41 linear feet at the south entry.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☐	☒
Comments:				

3.0 PARK ASSETS

This category consists of park play equipment, benches, tables, and landscape features. Most of these items are serviced by the janitorial contractor.

3.1 Basketball Court

This park contains 1-court with 2-hoops on a Plexi-pave surface.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☒	☐
Comments:	The surface could be repainted. One of the nets on the court is ripped, but still usable.			

3.2 Light Poles

The 3-light poles on this location are 14ft tall and require a plastic base cover. The poles are found on the west side along the fence line.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☐	☒
Comments:	This year they are on at night. Last year they were off.			

3.3 Picnic Tables and Benches

The Picnic Table are in the Gazebos.

The Bench are located at the North Entry, and South of Playground.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☒	☐
Comments:	Some graffiti, but overall well kept.			

3.4 Dog Bag Dispenser

There are 2 – Dispensers in this that are located at each entrance.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☐	☒
Comments:	Well stocked.			

3.5 Rocks

Surrounding the east side (Prairie Road) of this park location. There are 38 rocks that act as décor and safety barrier.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☐	☒
Comments:				

3.6 Little Free Library

The little free library is located under the sycamore tree north of the playground.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☐	☒
Comments: <u>well kept & clean</u>				

Heritage Regency Park
20171 Autumn Oak Place
Wildomar, CA. 92595

1.0 LANDSCAPE DETAIL

The landscape detail consists of areas that are covered by groundcover, trees, shrubs, and the swale that runs along the entire park. These areas are maintained by the parks landscape contractor.

1.1 Groundcover Maintenance

This pertains to the 30,248 sq. ft. of vegetation that acts as groundcover. The reasoning behind the vegetation growth is to prevent dirt from washing into the swale during rain or rain runoff.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☐	☒

Comments: _____

1.2 Shrub Gardens

The shrubs area consists of hillside that is located around the northern walls and southern wall from the Dog Park.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☐	☒

Comments: Well kept.

1.3 Trees

This pertains to the over health and appearance of the trees located on this park site.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☐	☒

Comments: In good condition.

1.4 Swale

This area pertains to the drain that runs along the 950 linear feet of park.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☐	☒
Comments:				

2.0 STRUCTURAL DETAIL

This detail is based on the structures on this site that consist of the Playground, Gazebos and Shade Structure.

2.1 Gazebos

There are 2-Gazebos at this location; each with 3-Picnic Tables and Trash Can.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☒	☐
Comments:	some graffiti, but its evident staff is working on it and trying to cover it			

2.2 Shade Structure

The shade structure is in the center of the park with 3-Picnic Tables.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☒	☐
Comments:	Some graffiti			

2.3 Playground

The Playground is labeled for the age group of 5 -12 years old.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☐	☒
Comments:	very clean & well kept			

2.4 Dog Park

This area pertains to the 12,177sqft. of DG that is split into two separate sections: Large Dogs and Small Dogs.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☐	☒
Comments:	no dog feces anywhere. very clean & well maintained.			

2.5 Fencing

Most of this park is enclosed by chain link fencing. The Dog Park sectionals are also enclosed by black vinyl coated fencing.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☒	☐
Comments:	One of the dog park fences, the large dog, was a little difficult to open but it's still manageable.			

3.0 PARK ASSETS

This category consists of park assets that require maintenance or servicing.

3.1 Basketball Court

This park contains 2-half courts with 2-hoops on a concrete surface.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☒	☐
Comments:	Netting is well kept & in perfect condition. Some fading of the white markings on the court still in good condition.			

3.2 Picnic Tables and Benches

The Picnic Tables are in Gazebos, and Shade Structure

The Benches are located around the Playground, East Walkway, Large Dog Park, Small Dog Park

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☒	☐	☐
Comments:	Graffiti; I can feel staff is working on it.			

3.3 Trash Cans

The Trash Cans are in the Gazebos, Shade Structure, and Large Dog Park

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☐	☒
Comments:				

3.4 Dog Bag Dispenser

The Dispensers are at the Autumn Oak entrance, and Small Dog Park.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☐	☒
Comments:	All dispensers were stocked & well kept			

Malaga Park
32308 Mission Trail
Wildomar, CA. 92595

1.0 LANDSCAPE DETAIL

The landscape detail consists of areas that are covered by groundcover, trees, shrubs, and bark. This detail also includes the DG walkway. This location is maintained by the parks landscape contractor.

1.1 Groundcover and Tree Maintenance

This pertains to the Plants and Trees located throughout the park site.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☐	☒
Comments:	Very well kept! everything looks new			

1.2 Shrub Gardens

The shrubs area is located along south perimeter of park site.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☐	☒
Comments:	Excellent!			

1.3 DG Walkway

The pathway crosses through the center of the park starting on Wildomar Road leading up to Mission Trail.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☐	☒
Comments:	Some cracks in walkway.			

2.0 STRUCTURAL DETAIL

This section pertains to the Shade Structures and Concrete Sign on this park site.

2.1 Shade Structures

There are two standalone wooden pergolas.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☐	☒
Comments:	<u>Excellent!</u>			

2.2 Signage

This pertains to the curved concrete sign on the corner of Wildomar Road and Malaga.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☐	☒
Comments:	<u>Very clean.</u>			

2.3 Fencing

This is pertaining to the wooden post and rope fencing along the Malaga Street.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☐	☒
Comments:	<u>Excellent!</u>			

3.0 PARK ASSETS

This category consists of park benches, trash containers and other features. These items are serviced by the janitorial contractor.

3.1 Benches and Trash Cans

The benches and trash containers are located under each wooden pergola.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☐	☒
Comments:	<u>Excellent!</u>			

3.2 Little Free Library

The little free library is located next to the southern shade structure.

	Poor	Below Average	Average	Excellent
Please rate the overall appearance and maintenance.	☐	☐	☐	☒
Comments:	<u>Excellent!</u>			

ANNUAL FINANCIAL SUMMARY

Total Measure Z revenues for FY 2024-25 were \$392,913, an increase of \$20,226 from last year's \$372,687. The expenditures were \$324,554, which is a decrease of \$58,031 from \$382,585. The decrease in expenditures is primarily due to contributions from Community Facilities Districts to over City park maintenance.

The fund balance on June 30, 2025, was \$34,797, an increase of \$68,359 from last year's deficit of -\$33,562.

The following Audited Financial Statements were prepared by the City's external auditors Roger, Anderson, Malody & Scott, LLP.

**WILDOMAR MEASURE Z PARK FUND
CITY OF WILDOMAR, CALIFORNIA

FUND FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2025**

Prepared By:

**The City of Wildomar
Finance Department**

City of Wildomar
Wildomar Measure Z Park Fund
Fund Financial Statements

For the year ended June 30, 2025

Table of Contents

	<u>Page</u>
Independent Auditor's Report	1
Fund Financial Statements:	
Fund Financial Statements	
Balance Sheet - Governmental Fund	4
Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund	5
Notes to Financial Statements	6
Required Supplementary Information:	
Notes to Required Supplementary Information	11
Budgetary Comparison Schedule	12
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	13

Independent Auditor's Report

To the Honorable City Council
City of Wildomar, California

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Measure Z Park Fund (the Fund), a special revenue fund of the City of Wildomar, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Fund's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Fund, as of June 30, 2025, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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 (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Fund 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 opinion.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the Measure Z Special Revenue Fund and do not purport to, and do not, present fairly the financial position of the City of Wildomar, California, as of June 30, 2025, or the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

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.

Auditor's 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 auditor's report that includes our opinion. 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 the Fund'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 Fund'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

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the fund financial statements. Such missing information, although not a part of the Fund's basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the fund financial statements in an appropriate operational, economic, or historical context. Our opinion on the fund financial statements is not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the required supplementary information, 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 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 GAAS, 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 March 3, 2026, on our consideration of Fund'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 Fund'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 Fund's internal control over financial reporting and compliance.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, CA
March 3, 2026

FUND FINANCIAL STATEMENTS

City of Wildomar
Wildomar Measure Z Park Fund
Fund Financial Statements

Balance Sheet
Governmental Fund
June 30, 2025

ASSETS

Cash and investments	\$	57,527
Due from other governments		<u>20,523</u>
Total assets	\$	<u><u>78,050</u></u>

LIABILITIES

Accounts payable	\$	38,505
Accrued liabilities		<u>4,748</u>
Total liabilities		<u>43,253</u>

FUND BALANCE

Restricted for:		
Culture and recreation		<u>34,797</u>
Total fund balance		<u>34,797</u>
Total liabilities and fund balance	\$	<u><u>78,050</u></u>

The accompanying notes are an integral part of this statement.

City of Wildomar
Wildomar Measure Z Park Fund
Fund Financial Statements

Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Fund
For the year ended June 30, 2025

REVENUES

Intergovernmental	\$	381,523
Charges for services		<u>11,390</u>
Total revenues		<u>392,913</u>

EXPENDITURES

Current:		
Culture and recreation		316,705
Debt service:		
Principal retirement		1,022
Interest		607
Capital outlay		<u>6,220</u>

Total expenditures		<u>324,554</u>
--------------------	--	----------------

Net change in fund balance		68,359
----------------------------	--	--------

FUND BALANCE (DEFICIT)

Beginning of year		<u>(33,562)</u>
End of year	\$	<u><u>34,797</u></u>

The accompanying notes are an integral part of this statement.

City of Wildomar
Wildomar Measure Z Park Fund
Fund Financial Statements

Notes to Financial Statements
For the year ended June 30, 2025

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Reporting Entity

The Wildomar Measure Z Park Fund (the Fund) was established on November 6, 2012, pursuant to voter-approved annual parcel assessment to assist in the funding of park operations and related activities. On February 13, 2013, the City Council approved Resolution 2013-5 establishing the Measure Z Oversight and Advisory Committee and appointing 5 residents as committee members.

The Measure Z Park Fund is included as a special revenue fund of the City of Wildomar (the City) and, accordingly, the accompanying fund financial statements are included as a special revenue fund of the fund financial statements prepared by the City. The accompanying financial statements are intended to reflect the financial position of operations for the Measure Z Park Fund, under the *current financial resources* measurement focus and the modified accrual basis of accounting only and do not purport to, and do not, present the financial position of the City of Wildomar, California. Separate financial statements are prepared for the City of Wildomar, and may be obtained from the City.

B. Measurement Focus, Basis of Accounting and Financial Statements Presentation

Governmental fund financial statements are reported using the *current financial resources* measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

C. Assets, Deferred Outflows/Inflows of Resources, Liabilities, and Fund Balance

Cash and Investments

The Fund currently pools its cash and investments with the City of Wildomar and follows the City's investment policies. The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. For financial statement presentation purposes, cash and investments are shown as both restricted and unrestricted cash and investments in the governmental funds.

City of Wildomar
Wildomar Measure Z Park Fund
Fund Financial Statements

Notes to Financial Statements
For the year ended June 30, 2025

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Assets, Deferred Outflows/Inflows of Resources, Liabilities, and Fund Balance (continued)

Investments are reported at fair value. The City's policy is to hold investments until maturity or until market values equal or exceed cost. The State Treasurer's Investment Pool operates in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

Deferred Outflows/Inflows of Resources

In addition to assets, the balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Currently, the Fund does not report any deferred outflows of resources.

In addition to liabilities, the balance sheet will sometimes report a separate section for deferred inflows of resources. This 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. Currently, the Fund does not report any deferred inflows of resources.

Fund Balance

In the fund financial statements, government funds report the following fund balance classification:

Nonspendable include amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted include amounts that are constrained on the use of resources by either, (a) external creditors, grantors, contributions, or laws or regulations of other governments or (b) by law through constitutional provisions or enabling legislation.

Committed include amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest authority, the City Council. The formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution.

Assigned include amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. The City Manager is authorized to assign amounts to a specific purpose, which was established by the governing body in Resolution No. 2011-32 approved on June 21, 2011.

City of Wildomar
Wildomar Measure Z Park Fund
Fund Financial Statements

Notes to Financial Statements
For the year ended June 30, 2025

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Assets, Deferred Outflows/Inflows of Resources, Liabilities, and Fund Balance (continued)

Unassigned include the residual amounts that have not been restricted, committed, or assigned to specific purposes.

When both restricted and unrestricted resources are available for use, it is the Fund's policy to use restricted resources first, and then unrestricted resources as they are needed. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is used first, followed by assigned fund balance. Unassigned fund balance is applied last.

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, liabilities, and deferred outflows/inflows of resources, 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 reported period. Actual results could differ from those estimates.

Functional Classifications

Expenditures of the governmental funds are classified by function. Functional classifications are defined as follows:

- **Culture and Recreation** which includes activities which provide recreation, cultural and educational services.

Encumbrances

Encumbrances are estimations of costs related to unperformed contracts for goods and services. These commitments are recorded for budgetary control purposes in the fund. Encumbrances represent the estimated amount of the expenditure ultimately to result if unperformed contracts in process at year-end are completed. They do not constitute expenditures or estimated liabilities.

Budget Basis of Accounting

Budgets for governmental funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

City of Wildomar
Wildomar Measure Z Park Fund
Fund Financial Statements

Notes to Financial Statements
For the year ended June 30, 2025

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Assets, Deferred Outflows/Inflows of Resources, Liabilities, and Fund Balance (continued)

Lease expenditure

The Fund currently makes lease principal and interest payments. See the City's notes for details.

2) CASH AND INVESTMENTS

The Measure Z Park Fund's cash is pooled with the City of Wildomar's cash and investments in order to generate optimum interest earnings. The information required by accounting standards related to authorized investments, credit risk, etc. is available in the annual comprehensive financial report of the City. Currently, the Fund does not have a cash deficit in pooled cash and investments.

3) FAIR VALUE MEASUREMENTS

Accounting standards currently provide the framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value with Level 1 given the highest priority and Level 3 the lowest priority. The three levels of the fair value hierarchy are as follows:

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the organization has the ability to access at the measurement date.

Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include the following:

- Quoted prices for similar assets or liabilities in active markets.
- Quoted prices for identical or similar assets or liabilities in markets that are not active.
- Inputs other than quoted prices that are observable for the asset or liability (for example, interest rates and yield curves observable at commonly quoted intervals, volatilities, prepayment speeds, loss severities, credit risks, and default rates).
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means (market-corroborated inputs).

Level 3 inputs are unobservable inputs for the asset or liability.

City of Wildomar
Wildomar Measure Z Park Fund
Fund Financial Statements

Notes to Financial Statements
For the year ended June 30, 2025

3) FAIR VALUE MEASUREMENTS (continued)

As explained in Note 2, the Measure Z Fund has its investments pooled with the City. The cash and investments reflected is a portion of the City's overall cash and investments. Refer to the City's financial statements for additional information relating to categorization of investment types.

4) COMMITMENTS AND CONTINGENCIES

As of June 30, 2025, in the opinion of the City's Administration, there are no outstanding matters which would have a significant effect on the financial condition of the Measure Z Park Fund.

REQUIRED SUPPLEMENTARY INFORMATION

City of Wildomar
Wildomar Measure Z Park Fund
Fund Financial Statements

Notes to Required Supplementary Information
For the year ended June 30, 2025

Budgetary Comparison Information

General Budget Policies

The City Council approves each year's budget prior to the beginning of the new fiscal year. Public hearings are conducted prior to its adoption by the Council. Supplemental appropriations, where required during the period, are also approved by the Council. In most cases, expenditures may not exceed appropriations at the function level. At fiscal year-end, all operating budget appropriations lapse. The following functions had expenditures which exceeded budgeted appropriations:

	<u>Final budget</u>	<u>Actual amount</u>	<u>Variance</u>
Debt service:			
Principal retirement	\$ -	\$ 1,022	\$ (1,022)
Interest	-	607	(607)
Capital outlay	5,300	6,220	(920)

Encumbrances

Encumbrances are estimations of costs related to unperformed contracts for goods and services. These commitments are recorded for budgetary control purposes in the fund. Encumbrances represent the estimated amount of the expenditure ultimately to result if unperformed contracts in process at year-end are completed. They do not constitute expenditures or estimated liabilities.

Budget Basis of Accounting

Budgets for governmental funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

City of Wildomar
Wildomar Measure Z Park Fund
Fund Financial Statements

Required Supplementary Information
Budgetary Comparison Schedule
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Budgetary fund balance, beginning of year	\$ (33,562)	\$ (33,562)	\$ (33,562)	\$ -
Resources (Inflows):				
Intergovernmental	412,100	412,100	381,523	(30,577)
Charges for services	12,100	12,100	11,390	(710)
Investment earnings	100	100	-	(100)
	<u>390,738</u>	<u>390,738</u>	<u>359,351</u>	<u>(31,387)</u>
Amounts available for appropriations				
	<u>390,738</u>	<u>390,738</u>	<u>359,351</u>	<u>(31,387)</u>
Charges to Appropriations (Outflows):				
Current:				
Culture and recreation	414,000	378,200	316,705	61,495
Debt service:				
Principal retirement	-	-	1,022	(1,022)
Interest	-	-	607	(607)
Capital outlay	-	5,300	6,220	(920)
	<u>414,000</u>	<u>383,500</u>	<u>324,554</u>	<u>58,946</u>
Total charges to appropriations				
	<u>414,000</u>	<u>383,500</u>	<u>324,554</u>	<u>58,946</u>
Budgetary fund balance, end of year	<u>\$ (23,262)</u>	<u>\$ 7,238</u>	<u>\$ 34,797</u>	<u>\$ 27,559</u>

**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**

Independent Auditor's Report

To the Honorable City Council
City of Wildomar, California

We have audited, in accordance with the 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 (*Government Auditing Standards*), the financial statements of the Measure Z Park Fund (the Fund), a special revenue fund of the City of Wildomar, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Fund's basic financial statements, and have issued our report thereon dated March 3, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Fund's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the Fund'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 Fund'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Fund'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 our 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*.

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 Fund'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 Fund's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rogers, Anderson, Malody & Scott, LLP.

San Bernardino, California
March 3, 2026