

**AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE BOARD OF DIRECTORS AGENDA**

6:00 PM

**THURSDAY, MAY 25, 2017
CANYON VIEW COMMUNITY CENTER, BOARD ROOM
471 MAIDU DRIVE
AUBURN, CA**

Materials related to an item on this Agenda submitted to the District after distribution of the agenda packet are available for public inspection in the District's Office at 471 Maidu Drive, Auburn, CA 95603 during normal business hours.

1.0 CALL TO ORDER

FLAG SALUTE (PLEDGE TO THE FLAG)

The Board of Directors of the Auburn Area Recreation and Park District welcomes you to its meetings. Regular meetings are scheduled at 6 p.m. the last Thursday of each month. The November and December Board meetings will be scheduled in consideration of recognized holidays. Your attendance and interest is encouraged and appreciated. Special accommodations may be made upon request to the District Administrator 72 hours in advance of the meeting.

Roll Call

Lynch _____ Gray _____ Ainsleigh _____ Ferris _____ Holbrook _____

2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS

Presentation of information from Girl Scout Troop Number 1589 on the finished project of painting the picnic tables at Meadow Vista Park.

3.0 AGENDA REVIEW, CHANGES, AND APPROVAL

Motion by _____ Second by _____ to _____

Lynch _____ Gray _____ Ainsleigh _____ Ferris _____ Holbrook _____

Roll Call Vote

4.0 PUBLIC COMMENT – This is the time wherein any person may comment on any item not on the agenda within the subject matter jurisdiction of the Board of Directors. After you are recognized by the Board Chairperson, please come to the lectern and state your name, and address for the record (optional). There is a time limitation of three minutes.

5.0 CONSENT ITEMS – (roll call vote). All matters listed under the Consent Calendar are to be considered routine by the Board of Directors and will be enacted by one motion in the form listed. There will be no separate discussion of these items unless, before the Board votes on the motion to adopt, a member or members of the Board, staff or the public requests a specific item to be removed from the Consent Calendar for separate discussion and action.

_____ **5.1 Review and Approval of the April 27, 2017 Minutes of the Meeting of the Board of Directors**

Review and approval of minutes.

_____ **5.2 Review of Cash Requirements for April, 2017 (Standing Finance Committee)**

This item was reviewed and approved by the Standing Finance Committee and forwarded to the Board of Directors for review and approval.

_____ **5.3 Review of Financials from March, 2017 (Standing Finance Committee)**

This item was reviewed and approved by the Standing Finance Committee and forwarded to the Board of Directors for review and approval.

_____ **5.4 Review of Financials from April, 2017 (Standing Finance Committee)**

This item was reviewed and approved by the Standing Finance Committee and forwarded to the Board of Directors for review and approval.

_____ **5.5 Funding of GASB 68 Reserve (Standing Finance Committee)**

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors fund \$45,800 to the GASB 68 unfunded reserve?

Motion by _____ second by _____ to _____

Lynch _____ Gray _____ Ainsleigh _____ Ferris _____ Holbrook _____

Roll Call Vote

6.0 ADMINISTRATOR'S AND DEPARTMENTAL REPORTS

Please see reports, fee waiver log, project list and vandalism reports under item 6.0.

7.0 UNFINISHED BUSINESS

7.1 Atwood III FY 2017/2018 Intention to Levy Assessments; Engineer's Report; Notice of Filing (Acquisition & Development Committee)

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors approve and adopt Resolution Number 2017-04 declaring the Board's intention to levy the continued assessments for fiscal year 2017-18, preliminarily approve the Engineer's Report for the Atwood Ranch III Landscaping and Lighting Assessment District, and provide for the notice of a public hearing on June 29, 2017 regarding levying the continued annual assessments for fiscal year 2017-18?

Motion by _____ second by _____ to _____

Lynch _____ Gray _____ Ainsleigh _____ Ferris _____ Holbrook _____

Roll Call Vote

8.0 NEW BUSINESS

8.1 Resolution Number 2017-06, Future of Auburn State Recreation Area (ASRA) and Opposition to the Auburn Dam (Program, Personnel, Policy, Fee & Legal Review Committee)

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors approve and adopt Resolution Number 2017-06, addressing the future of the Auburn State Recreation Area and opposing the Auburn Dam?

Motion by _____ second by _____ to _____

Lynch _____ Gray _____ Ainsleigh _____ Ferris _____ Holbrook _____

Roll Call Vote

8.2 Resolution for the Transfer of Funds from the General Fund to Various Reserve Accounts (Standing Finance Committee)

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors approve and adopt Resolution Number 2017-05, authorizing the transfer of \$417,000 ARD General Fund monies to various reserve accounts?

Motion by _____ second by _____ to _____

Lynch _____ Gray _____ Ainsleigh _____ Ferris _____ Holbrook _____

Roll Call Vote

_____ **8.3 Railhead A Field Renovation Approval of Re-Bid (Program, Personnel, Policy, Fee & Legal Review Committee)**

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors authorize and adopt Resolution Number 2017-07, a resolution approving a contract with McGuire Pacific Constructors for \$47,735 and authorize up to another \$23,100 for possible add-alternate work for the renovation of the Railhead Park "A" field?

Motion by _____ second by _____ to _____

Lynch _____ Gray _____ Ainsleigh _____ Ferris _____ Holbrook _____

Roll Call Vote

_____ **8.4 Letter to Auburn City Council and the Placer County Transportation Planning Agency Re: Opposition to Auburn Municipal Airport Runway Expansion (Program, Personnel, Policy, Fee & Legal Review Committee)**

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors send a letter to the Auburn City Council and to the Placer County Transportation and Planning Agency stating our concerns and opposition to the proposed runway expansion at the Auburn Municipal Airport?

Motion by _____ second by _____ to _____

Lynch _____ Gray _____ Ainsleigh _____ Ferris _____ Holbrook _____

Roll Call Vote

_____ **8.5 Review of Donation Policy (Program, Personnel, Policy, Fee & Legal Review Committee)**

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors make amendments to the policy on donations from ARD to outside organizations?

Motion by _____ second by _____ to _____

Lynch _____ Gray _____ Ainsleigh _____ Ferris _____ Holbrook _____

Roll Call Vote

_____ **9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS**

1. Informational Item: 2017 Holiday Schedule – (Program, Personnel, Policy, Fee & Legal Review Committee).

2. County Mitigation Fund, current balance \$276,624.

_____ **10.0 BRIEF ANNOUNCEMENTS AND REPORTS FROM BOARD MEMBERS**

No action will be taken at this time on any item announced or reported by a Board Member. The Board or a member of the Board may provide a reference to staff or other resources for factual information, request staff to report back to the body at a subsequent meeting concerning any matter so reported, or take action to direct staff to place a matter of business on a future agenda.

_____ **11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL**

1. Thank you letter to the Auburn Recreation District Board Members from Sarah Tucker regarding Placer High Grad Night.
2. Thank you letter from Placer Sportsmen regarding the Fishing Derby.

_____ **12.0 PUBLIC COMMENT** This is the time wherein any person may comment on any item not on the agenda within the subject matter jurisdiction of the Board of Directors. After you are recognized by the Board Chairperson, please come to the lectern and state your name, and address for the record (optional). There is a time limitation of three minutes.

_____ **13.0 CLOSED SESSION**

- 13.1 **Public Employee Performance Evaluation. (Gov. Code, 54954.5, subd. (e), 54957.)**

Title: District Administrator

_____ **14.0 OPEN SESSION – REPORT/ACTION ON OR ABOUT CLOSED SESSION**

ADJOURNMENT

AUBURN AREA RECREATION AND PARK DISTRICT
This agenda is hereby certified to have been posted as follows:

5-19-17
Date

1:15 P.M.
Time

P. Larson
Clerk to the Board

SECTION: 5.0

**ITEM: 5.1 REVIEW AND APPROVAL OF THE APRIL 27,
2017 MINUTES OF THE MEETING OF THE BOARD
OF DIRECTORS**

DESCRIPTION:

INFORMATION: SEE ATTACHED MINUTES

**STAFF
RECOMMENDATION: BOARD OF DIRECTORS REVIEW & APPROVE
MINUTES**

FISCAL IMPACT:

**Auburn Area Recreation and Park District
Minutes of the Meeting of the Board of Directors
Thursday, April 27, 2017, 6:00 p.m., Canyon View Community Center
471 Maidu Drive, Auburn, CA**

Board Members

Present: Chairman Mike Lynch
Director Jim Gray
Director Scott Holbrook
Director Jim Ferris
Director Gordon Ainsleigh

Board Members

Absent: None.

Staff Present:

Kahl Muscott, District Administrator
Joe Fecko, Administrative Services Manager
Brian Simpson, Facilities & Grounds Manager
Manouch Shirvanioun, Customer Service/Marketing Manager
Debbie Thomas, Youth Services Manager
Mike Scheele, Project Manager/Landscape Architect
Patricia Larson, Recording Secretary

FLAG SALUTE – (PLEDGE TO THE FLAG)

1.0 CALL TO ORDER

The Meeting of the Board of Directors was called to order at 6:07 p.m. by Chairman Lynch.

2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS

A donation was given from Carryn Perry of Foothill Quilter's Guild in the amount of \$1,000 to the Auburn Area Recreation & Park District's Youth Assistance Fund.

A presentation of a check from USA Softball of Sacramento's Commissioner Jeff Dubchansky to the Auburn Area Recreation and Park District from a grant applied for by Jerry Fisher in the amount of \$1,526.43 for a windscreen for Regional "A" Field.

3.0 AGENDA REVIEW, CHANGES AND APPROVAL

A motion was made by Director Ainsleigh and seconded by Director Ferris to approve the agenda as written.

Roll Call Vote

Director Lynch – Yes
Director Gray – Yes
Director Ferris – Yes
Director Ainsleigh - Yes
Director Holbrook – Yes

5 – 0 Motion carries.

4.0 PUBLIC COMMENT

Gary Estes, an Auburn, California resident and PARC member gave public comment regarding the City Council passed a resolution concerning the future of Auburn State Recreation Area. It was requested that the Auburn Area Recreation & Park District also adopt a resolution concerning the future of Auburn State Recreation Area.

This item will be placed on the May, 2017 Program, Personnel, Policy, Fee & Legal Review Committee and Board of Directors agenda. A presentation will also be given by PARC at the ARD Board meeting in May, 2017.

5.0 CONSENT ITEMS

- 5.1 Review and Approval of the March 30, 2017 Minutes of the Meeting of the Board of Directors**
- 5.2 Review of Cash Requirements for March, 2017 (Standing Finance Committee)**
- 5.3 Donation to Auburn Chamber of Commerce July 4th Celebration (Program, Personnel, Policy, Fee & Legal Review Committee)**
- 5.4 Implementation of COLA Adjustments for Fiscal Years 2017 – 2020 (Standing Finance Committee)**
- 5.5 District Administrator’s Contract Amendment – COLA (Standing Finance Committee)**
- 5.6 Annual Update of Obsolescence List (Standing Finance Committee)**

A motion was made by Director Holbrook and seconded by Director Gray to approve the Consent Calendar with items 5.4 and 5.5 being pulled from the agenda to after item 8.1 for further discussion.

Roll Call Vote

Director Lynch – Yes
Director Gray – Yes
Director Ferris – Yes
Director Ainsleigh – Yes
Director Holbrook – Yes

5 – 0 Motion carries.

6.0 ADMINISTRATOR’S AND DEPARTMENTAL REPORTS

Board reports, fee waiver log, project list, and vandalism reports were provided to the Board under separate cover.

7.0 UNFINISHED BUSINESS –

7.1 Resolution Number 2017-02 Opposing the Centennial Dam and Reservoir (Program, Personnel, Policy, Fee & Legal Review Committee)

Public Comment:

William Wauters, a resident of Clipper Gap, California gave public comment against the Centennial Dam, the Bear River is a valuable recreation resource.

Jack Sanchez, an Auburn, California resident gave public comment against the Centennial Dam and that it is the worst construction idea ever put forth in this area.

Diana Swarez, a resident of Colfax, California gave public comment against the Centennial Dam.

Stephanie Curran, a resident of Colfax, California gave public comment against the Centennial Dam.

Mr. Rem Scherzinger, the General Manager of Nevada Irrigation District answered questions regarding the Centennial Dam project. Reports, studies and an environmental study are in the process of being developed. The NID Board has not voted on this project yet.

Heidi Rietjens, an Auburn, California resident asked how many customers NID will get if the dam is built. Mr. Scherzinger did not have an answer to that question.

Jack Sanchez, an Auburn, California resident gave further public comment that this is the third time NID has tried to build this dam and there are other options.

Public Comment was closed.

A motion was made by Director Lynch and seconded by Director Gray not to take any action on Resolution Number 2017-02 until the environmental study is completed.

Roll Call Vote

Director Lynch – Yes
Director Gray – Yes
Director Ferris – Yes
Director Ainsleigh – No
Director Holbrook – Yes

4 – 1 Motion carries.

A recess was taken at 7:27 p.m., the meeting reconvened at 7:30 p.m.

**7.2 Final Budget for Fiscal Year 2017-2018, Resolution Number 2017-03
(Standing Finance Committee)**

A motion was made by Director Ferris and seconded by Director Gray to adopt Resolution Number 2017-03, the Final Budget for Fiscal Year 2017-2018.

Roll Call Vote

Director Lynch – Yes
Director Gray – Yes
Director Ferris – Yes
Director Ainsleigh – No
Director Holbrook – No

3 – 2 Motion carries.

7.3 Sale of Mt. Vernon Property (Acquisition & Development Committee)

A motion was made by Director Holbrook and seconded by Director Gray to consider pursuit of the sale of the Mt. Vernon Property.

An amended motion was made by Director Lynch and seconded by Director Ferris to consider pursuit of the sale of the Mt. Vernon Property with any money from the sale to be dedicated to a project or projects approved by the Board of Directors.

Director Lynch – Yes
Director Gray – Yes
Director Ferris – Yes
Director Ainsleigh – Yes
Director Holbrook – No

4 – 1 Motion carries.

8.0 NEW BUSINESS

8.1 Memorandum of Understanding with Local 39, Stationary Engineers

A motion was made by Director Holbrook and seconded by Director Ferris to approve a new three (3) year contract with Local 39, Stationary Engineers.

Roll Call Vote

Director Lynch – Yes
Director Gray – Yes
Director Ferris – Yes
Director Ainsleigh – Yes
Director Holbrook – Yes

5 – 0 Motion carries.

Item 5.4 from the Consent Calendar – Implementation of COLA Adjustments for Fiscal Years 2017 – 2020

A motion was made by Director Holbrook and seconded by Director Gray to approve a COLA for all qualifying employees, based on the three (3) year agreement with the Local 39 Operating Engineers Union and ARD policy.

Roll Call Vote

Director Lynch – Yes
Director Gray – Yes
Director Ferris – Yes
Director Ainsleigh – Yes
Director Holbrook – Yes

5 – 0 Motion carries.

Item 5.5 from the Consent Calendar – District Administrator’s Contract Amendment – COLA

A motion was made by Director Gray and seconded by Director Ferris to approve an amendment (Amendment #5) to the District Administrator’s contract for a Cost of Living Adjustment (COLA).

Roll Call Vote

Director Lynch – Yes
Director Gray – Yes
Director Ferris – Yes
Director Ainsleigh – Yes
Director Holbrook – Yes

5 – 0 Motion carries.

8.2 Approval of Contract for Railhead Park Field “A” Turf Renovation Project (Acquisition & Development Committee)

A motion was made by Director Holbrook and seconded by Director Ainsleigh to reject the bid from McGuire Pacific Constructors for \$65,060.00 for the renovation of the Railhead Park “A” Field and send the project out for re-bidding.

Roll Call Vote

Director Lynch – Yes
Director Gray – Yes
Director Ferris – Yes
Director Ainsleigh – Yes
Director Holbrook – Yes

5 – 0 Motion carries.

9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

9.1 County Mitigation Fund, current balance \$276,624.

10.0 BRIEF ANNOUNCEMENTS AND REPORTS FROM BOARD MEMBERS

No action will be taken at this time on any item announced or reported by a Board Member. The Board or a member of the Board may provide a reference to staff or other resources for factual information, request staff to report back to the body at a subsequent Meeting concerning any matter so reported, or take action to direct staff to place a matter of business on a future agenda.

11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL

None.

12.0 PUBLIC COMMENT

None.

13.0 CLOSED SESSION – the Board went into Closed Session at 8:02 p.m.

13.1 Public Employee Performance Evaluation. (Gov. Code, 54954.5, subd. (e), 54957.)

**14.0 OPEN SESSION – Open Session began at 8:33 p.m.
REPORT/ACTION ON OR ABOUT CLOSED SESSION**

The Board gave the District Administrator a satisfactory evaluation.

ADJOURNMENT - As there was no further business, the meeting was adjourned at 8:33 p.m. by Chairman Lynch.

Board Secretary

Date

SECTION: 5.0

**ITEM: 5.2 REVIEW OF CASH REQUIREMENTS FOR
APRIL, 2017**

DESCRIPTION: ACCOUNTS PAYABLE

INFORMATION: SEE ATTACHED INFORMATION

**STAFF
RECOMMENDATION: THIS ITEM WAS REVIEWED BY THE STANDING
FINANCE COMMITTEE AND FORWARDED TO
THE BOARD OF DIRECTORS FOR REVIEW AND
APPROVAL**

FISCAL IMPACT: \$68,302.25

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

Ranges: From: To: From: To:
 Check Number First Last Check Date 4/1/2017 4/30/2017
 Vendor ID First Last Checkbook ID COMM 1ST COMM 1ST
 Vendor Name First Last

Sorted By: Check Date

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
14959	S1007	Stationary Engineers, Local 39	4/7/2017	COMM 1ST	PMCHK00002385	\$409.94
14960	S1010	State Disbursement Unit	4/7/2017	COMM 1ST	PMCHK00002385	\$87.50
15015	1099-239	Macintosh-Oddo	4/13/2017	COMM 1ST	PMCHK00002387	\$2,852.50
15016	C0058	City Of Auburn	4/13/2017	COMM 1ST	PMCHK00002387	\$100.00
15017	C0104	Campora Propane Service	4/13/2017	COMM 1ST	PMCHK00002387	\$46.00
15018	C0111	Cal.net	4/13/2017	COMM 1ST	PMCHK00002387	\$59.95
15019	C0113	Cooks Portable Toilets & Septi	4/13/2017	COMM 1ST	PMCHK00002387	\$900.00
15020	D0066	De Lage Landen Financial Servi	4/13/2017	COMM 1ST	PMCHK00002387	\$658.02
15021	H0002	Harris Industrial Gases	4/13/2017	COMM 1ST	PMCHK00002387	\$140.00
15022	L0023	Vincent Garcia Lopez	4/13/2017	COMM 1ST	PMCHK00002387	\$25.00
15023	P0029	Placer County Environmental He	4/13/2017	COMM 1ST	PMCHK00002387	\$2,238.00
15024	R0073	Riebes Auto Parts	4/13/2017	COMM 1ST	PMCHK00002387	\$12.85
15025	S1000	State Of California/DOJ	4/13/2017	COMM 1ST	PMCHK00002387	\$64.00
15026	TEMPE	Dee Ann Ahl	4/13/2017	COMM 1ST	PMCHK00002387	\$8.00
15027	TEMPC	Lisa Coffman	4/13/2017	COMM 1ST	PMCHK00002387	\$105.00
15028	TEMPL	Katrina Lynch	4/13/2017	COMM 1ST	PMCHK00002387	\$17.50
15029	TEMPM	Maureen Murphuy	4/13/2017	COMM 1ST	PMCHK00002387	\$195.00
15030	TEMPW	Jessica White	4/13/2017	COMM 1ST	PMCHK00002387	\$30.00
15031	W0044	Wave	4/13/2017	COMM 1ST	PMCHK00002387	\$1,585.94
15038	S1007	Stationary Engineers, Local 39	4/21/2017	COMM 1ST	PMCHK00002389	\$409.94
15039	S1010	State Disbursement Unit	4/21/2017	COMM 1ST	PMCHK00002389	\$87.50
15040	1099-117	Juan Aceituno	4/28/2017	COMM 1ST	PMCHK00002390	\$422.50
15041	1099-178	VDR Inc DBA K9 101	4/28/2017	COMM 1ST	PMCHK00002390	\$182.00
15042	1099-216	Gerald Harris	4/28/2017	COMM 1ST	PMCHK00002390	\$364.00
15043	1099-243	Phillip Dallas	4/28/2017	COMM 1ST	PMCHK00002390	\$585.00
15044	1099-247	Clifford Johnson	4/28/2017	COMM 1ST	PMCHK00002390	\$113.75
15045	1099-256	Healing Pastures, Inc.	4/28/2017	COMM 1ST	PMCHK00002390	\$178.75
15046	1099-264	Philip Green	4/28/2017	COMM 1ST	PMCHK00002390	\$292.50
15047	1099-269	Deborah Lynn	4/28/2017	COMM 1ST	PMCHK00002390	\$214.50
15048	1099-277	Foothill Karate Do	4/28/2017	COMM 1ST	PMCHK00002390	\$45.50
15049	1099-295	Juli Land-Marx, dba Image Net	4/28/2017	COMM 1ST	PMCHK00002390	\$833.33
15050	1099-319	James Bellizzi	4/28/2017	COMM 1ST	PMCHK00002390	\$200.00
15051	1099-322	Kathryn Barwick	4/28/2017	COMM 1ST	PMCHK00002390	\$450.00
15052	1099-324	Mariann R. Smith	4/28/2017	COMM 1ST	PMCHK00002390	\$200.00
15053	1099-325	Forest Bailey	4/28/2017	COMM 1ST	PMCHK00002390	\$300.00
15054	1099-326	Gary Bowman	4/28/2017	COMM 1ST	PMCHK00002390	\$200.00
15055	1099-327	John L Girton	4/28/2017	COMM 1ST	PMCHK00002390	\$300.00
15056	1099-341	Twardis, Bryan	4/28/2017	COMM 1ST	PMCHK00002390	\$48.00
15057	1099-344	John Massey	4/28/2017	COMM 1ST	PMCHK00002390	\$100.00
15058	1099-345	Preston, Marx	4/28/2017	COMM 1ST	PMCHK00002390	\$100.00
15059	1099-346	Simon Lace	4/28/2017	COMM 1ST	PMCHK00002390	\$200.00
15060	1099-5	Daniel Crandall DBA:Current A	4/28/2017	COMM 1ST	PMCHK00002390	\$102.90
15061	A0051	Anderson's Sierra Pipe Co.	4/28/2017	COMM 1ST	PMCHK00002390	\$188.23
15062	A0158	ARCO Business Solutions	4/28/2017	COMM 1ST	PMCHK00002390	\$30.41
15063	B0020	BSN Sports, Inc.	4/28/2017	COMM 1ST	PMCHK00002390	\$475.07
15064	B0064	Blue Moon Designs	4/28/2017	COMM 1ST	PMCHK00002390	\$1,788.13
15065	C0004	CAPRI	4/28/2017	COMM 1ST	PMCHK00002390	\$16,986.00
15066	C0072	CIT Technology Fin. Serv., Inc	4/28/2017	COMM 1ST	PMCHK00002390	\$513.89
15067	C0113	Cooks Portable Toilets & Septi	4/28/2017	COMM 1ST	PMCHK00002390	\$978.00
15068	C0120	Capture Technologies	4/28/2017	COMM 1ST	PMCHK00002390	\$933.99
15069	C0121	Cota Cole LLP	4/28/2017	COMM 1ST	PMCHK00002390	\$120.00
15070	D0083	DeMink DeSigns	4/28/2017	COMM 1ST	PMCHK00002390	\$755.00
15071	E0012	Eagle Fence Company, Inc	4/28/2017	COMM 1ST	PMCHK00002390	\$1,445.00
15072	F0025	Foresthill Union School Distri	4/28/2017	COMM 1ST	PMCHK00002390	\$2,812.50
15073	F0038	Fastenal Company	4/28/2017	COMM 1ST	PMCHK00002390	\$1,353.75
15074	G0027	Giuliani & Kull, Inc.	4/28/2017	COMM 1ST	PMCHK00002390	\$1,200.00

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
15075	G0077	Gold Country Water	4/28/2017	COMM 1ST	PMCHK00002390	\$101.35
15076	G0092	Green Valley Security, Inc.	4/28/2017	COMM 1ST	PMCHK00002390	\$1,080.00
15077	H0056	Humana Dental Ins. Co	4/28/2017	COMM 1ST	PMCHK00002390	\$1,955.80
15078	K0011	Kaiser Foundation Health Plan,	4/28/2017	COMM 1ST	PMCHK00002390	\$14,152.02
15079	L0027	Pat Larson	4/28/2017	COMM 1ST	PMCHK00002390	\$40.47
15080	M0048	Joanna McNutt	4/28/2017	COMM 1ST	PMCHK00002390	\$25.00
15081	N0003	Norris Electric, Inc.	4/28/2017	COMM 1ST	PMCHK00002390	\$338.63
15082	P0001	Placer Farm Supply	4/28/2017	COMM 1ST	PMCHK00002390	\$24.84
15083	P0005	Placer County Water Agency	4/28/2017	COMM 1ST	PMCHK00002390	\$943.63
15084	P0023	PG&E	4/28/2017	COMM 1ST	PMCHK00002390	\$115.92
15085	R0073	Riebes Auto Parts	4/28/2017	COMM 1ST	PMCHK00002390	\$12.86
15086	S0067	Superfast Copy	4/28/2017	COMM 1ST	PMCHK00002390	\$19.26
15087	S0133	Shelly's Smart Shopper	4/28/2017	COMM 1ST	PMCHK00002390	\$750.00
15088	S0145	SCP Pool Distributors LLC	4/28/2017	COMM 1ST	PMCHK00002390	\$1,001.68
15089	T1000	Transamerica Life Insurance	4/28/2017	COMM 1ST	PMCHK00002390	\$480.00
15090	TEMPB	Bethlehem Lutheran Church	4/28/2017	COMM 1ST	PMCHK00002390	\$200.00
15091	TEMPC	Anne Calleja	4/28/2017	COMM 1ST	PMCHK00002390	\$11.00
15092	TEMPH	Charles Herman	4/28/2017	COMM 1ST	PMCHK00002390	\$105.00
15093	TEMPL	Katelyn Lopez	4/28/2017	COMM 1ST	PMCHK00002390	\$35.00
15094	TEMPT	Kristin Thomas	4/28/2017	COMM 1ST	PMCHK00002390	\$50.00
15095	TEMPW	Teri Wiebe	4/28/2017	COMM 1ST	PMCHK00002390	\$135.00
15096	V00018	Veritiv Operating Company	4/28/2017	COMM 1ST	PMCHK00002390	\$421.46
15097	V0019	Valley Rock Landscape Material	4/28/2017	COMM 1ST	PMCHK00002390	\$146.11
15098	W0001	Walker's Office Supplies, Inc.	4/28/2017	COMM 1ST	PMCHK00002390	\$837.44
15099	W0003	Warehouse Paint Incorporated	4/28/2017	COMM 1ST	PMCHK00002390	\$124.44
15100	W0043	West Coast Fire Protection Sys	4/28/2017	COMM 1ST	PMCHK00002390	\$150.00

Total Checks: 82

Total Amount of Checks: \$68,302.25

SECTION: 5.0

ITEM: 5.3 REVIEW OF FINANCIALS FOR MARCH, 2017

DESCRIPTION:

INFORMATION: SEE ATTACHED INFORMATION

STAFF

RECOMMENDATION: REVIEW AND APPROVE FINANCIALS

PROFIT & LOSS											
16/17 Approved Budget											
	Approved Budget FY 16-17	% Of Total	Mid-Yr Revision FY 16-17	% Of Total	2017 March ACTUALS	Last Yr March Actuals	2017 YTD ACTUALS	2017 YTD BUDGET	Last Yr YTD ACTUALS		
Operating Revenues											
Program Revenue	984,910	19%	1,000,265	18%	68,862	67,174	1,072,705	1,000,265	1,009,945		
Facility Revenue	150,163	3%	169,665	3%	10,571	10,500	191,229	173,265	176,900		
Misc. Revenue	59,990	1%	55,735	1%	2,405	3,369	61,377	52,135	61,706		
Grants & Donations	426,686	8%	800,161	15%	5,957	5,373	808,948	800,161	67,504		
Interest Income	46,181	1%	49,616	1%	10,031	4,266	54,172	49,616	48,303		
Projects Revenue	207,300	4%	209,000	4%	(44,000)	65,108	-	209,000	188,608		
Tax Revenue	2,910,231	55%	2,927,633	54%	1,442	222	2,999,467	2,953,852	2,851,024		
In Kind/Atwood	25,500	0%	26,219	0%	-	-	-	-	-		
In from Cap Const & City Trust	481,434		181,259		-	-	-	-	106,000		
Total Operating Revenue	5,292,395	100.00	5,419,553	100.00	55,268	156,012	5,187,898	5,238,294	4,509,990		
Expenditures											
Program Expense	278,061	5%	276,315	5%	33,608	26,798	261,787	276,315	257,942		
Operating & Supplies	327,809	6%	325,850	6%	34,482	28,483	319,368	322,970	296,975		
Utilities Expense	200,874	4%	187,004	4%	36,690	29,886	195,626	189,884	196,912		
Professional Services	42,661	1%	38,401	1%	1,207	5,205	33,727	38,401	38,083		
Building & Grounds Maintenance	483,710	9%	334,570	6%	82,414	63,304	302,001	334,570	256,765		
Property Tax Admin.	100,500	2%	65,044	1%	750	-	61,056	65,044	63,630		
Wages	1,858,645	35%	1,890,864	36%	248,906	226,029	1,874,724	1,890,864	1,717,429		
Benefits & Payroll Costs	689,913	13%	660,533	12%	44,888	46,529	647,548	660,533	636,018		
Fixed Asset Expense	69,700	1%	952,568	18%	8,730	29,047	916,947	952,568	149,822		
Capital Improvement Projects	1,043,420	20%	390,259	7%	(18,107)	45,401	169,860	475,961	716,665		
Debt Services	3,591	0%	6,228	0%	765	1,215	6,787	6,228	39,327		
Special Dept Expenses (equip res.)	55,000	1%	55,000	1%	-	-	-	-	-		
Project Expenditures	128,624	2%	85,702	2%	-	-	-	-	-		
Misc Expense (CalPERS unfunded liab)		0%	45,800	1%	-	-	-	-	-		
Total Expenditures	5,282,508	100.00	5,314,138	100.00	474,333	501,897	4,789,431	5,213,338	4,369,568		
Net Revenue Over Expenditures	\$ 9,887	0.19	\$ 105,415		\$ (419,065)	(345,885)	\$398,467	\$24,956	\$140,422		
Annual Contingency Reserve (1-2%)	\$ 450,000		\$ 450,000		\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000	\$ 450,000		
Annual Equip Replacement Reserve	\$ 658,531		\$ 658,531		\$ 758,531	\$ 758,531	\$ 758,531	\$ 758,531	\$ 658,531		
Future Capital Construction Reserve	\$ 744,971		\$ 839,971		\$ 705,971	\$ 705,971	\$ 705,971	\$ 705,971	\$ 744,971		
ADA Reserve	\$ 55,032		\$ 60,032		\$ 60,032	\$ 60,032	\$ 60,032	\$ 60,032	\$ 55,032		
CalPERS unfunded liability reserve			\$ 45,800		\$ 45,800	\$ 45,800	\$ 45,800	\$ 45,800	\$ 45,800		
TOTAL RESERVE BALANCES	\$ 1,908,534		\$ 2,008,534		\$ 2,020,334	\$ 2,020,334	\$ 2,020,334	\$ 1,974,534	\$ 1,908,534		

As Of 3/31/2017
 For All Segment1s
 For All Segment2s
 For Segment3 0000 To 9999
 For All Segment4s
 Preliminary

	Current YTD
ASSETS	
Current Assets	
Imprest Fund (Petty Cash)	\$580.00
Community 1st Bank	42,698.72
Placer County Treasure-General	3,854,131.55
Placer County Treasurer - City Trust	268,855.12
Accounts Receivable	709.17
A/R - 501C3 Group	7,000.00
Daycamp Receivables	12,813.00
Prepaid Expenses	15,797.73
Prepaid Liability Expense	16,764.50
Prepaid Payroll Expense	102.72
	<hr/>
Total Current Assets	\$4,219,452.51
Fixed Assets	
Fixed Assets: Land	\$1,956,603.12
Fixed Assets: Structures	12,061,659.56
Fixed Assets: Equipment	855,454.32
Fixed Assets: Computer Equipment & Software	139,743.08
Fixed Assets: Vehicles	247,332.21
Fixed Assets: Office Furniture & Rec Equipment	83,168.05
Construction In Progress	322,117.62
Less: Accumulated Depreciation	(8,730,445.84)
	<hr/>
Total Fixed Assets	\$6,935,632.12
	<hr/> <hr/>
Total Assets	\$11,155,084.63

Auburn Rec & Park
Balance Sheet
As Of 3/31/2017
For All Segment1s
For All Segment2s
For Segment3 0000 To 9999
For All Segment4s

	Current YTD
LIABILITIES and EQUITY	
Current Liabilities	
Prepaid Revenue	\$25,633.89
Gift Certificates	360.00
Compensated Absenses	149,629.38
Sales Tax Payable	371.90
Accrued Payroll	93,260.96
Worker's Comp Payable	5,935.73
Accrued Liabilities	8,075.00
	\$283,266.86
Long Term Liabilities	
PG & E Loan Payable	\$3,826.96
	\$3,826.96
Total Long Term Liabilities	\$3,826.96
Total Liabilities	\$287,093.82
Fund Balances	
GFB: Youth Assistance Fund	\$9,812.35
GFB: General Fund Balance	704,199.02
Investments in Fixed Assets	7,297,233.61
Less: Net of Related Debt	(3,826.96)
RFB: Reserved (City Mitigation)	268,855.12
RFB: Annual Equip Replacement Reserv.	758,530.72
RFB: Annual Contingency Reserve	450,000.00
RFB: Reserved for Future Capital Construction	705,971.28
RFB: Arboretum Grant Fund	13,275.73
RFB: Reserved (Atwood)	8,540.27
RFB: Atwood III-Equip Repl Fund	15,603.66
RFB: Unfunded Liability - CalPERS	45,800.00
GFB- Cell Tower Reserves	122,459.24
RFB: General Fund (ADA Reserve)	65,031.75
RFB: Shockley Maint Fund	8,000.37
Net Profit/(Loss)	398,504.65
Total Assets	\$7,297,233.61
Total Reserved Funds	\$2,458,241.18
Total Designated Funds	\$0.00
Total Unrestricted Funds	\$1,112,516.02

Date: 5/10/2017

Auburn Rec & Park

Page: 3

Balance Sheet

As Of 3/31/2017

For All Segment1s

For All Segment2s

For Segment3 0000 To 9999

For All Segment4s

Current

YTD

Total Liabilities and Equity

\$11,155,084.63

SECTION: 5.0

ITEM: 5.4 REVIEW OF FINANCIALS FOR APRIL, 2017

DESCRIPTION:

INFORMATION: SEE ATTACHED INFORMATION

STAFF

RECOMMENDATION: REVIEW AND APPROVE FINANCIALS

PROFIT & LOSS											
17/18 Approved Budget											
	Approved Budget FY 17-18	% Of Total	Mid-Yr Revision FY 17-18	% Of Total	2017 April ACTUALS	Last Yr April Actuals	2017 YTD ACTUALS	2017 YTD BUDGET	Last Yr YTD ACTUALS		
Operating Revenues											
Program Revenue	1,045,700	20%	-	#DIV/0!	82,458	97,372	82,458	83,525	97,372		
Facility Revenue	148,155	3%	-	#DIV/0!	56,836	63,099	56,836	50,000	63,099		
Misc. Revenue	59,225	1%	-	#DIV/0!	3,114	3,716	3,114	3,025	3,716		
Grants & Donations	50,146	1%	-	#DIV/0!	165	81	165	-	81		
Interest Income	45,400	1%	-	#DIV/0!	51	4,016	51	-	4,016		
Projects Revenue	387,300	7%	-	#DIV/0!	-	-	-	-	-		
Tax Revenue	2,973,655	56%	-	#DIV/0!	-	1,113,385	-	-	1,113,385		
In Kind/Atwood	25,500	0%	-	#DIV/0!	-	-	-	-	-		
Trans from Cap Const/City Trust/Eq Res	616,204		-		-	-	-	-	-		
Total Operating Revenue	5,351,285	100.00			142,624	1,281,669	142,624	136,550	1,281,669		
Expenditures											
Program Expense	274,374	5%	-	#DIV/0!	14,372	13,058	14,372	15,000	13,058		
Operating & Supplies	336,100	6%	-	#DIV/0!	18,050	18,590	18,050	23,095	18,590		
Utilities Expense	199,800	4%	-	#DIV/0!	(3,130)	7,080	(3,130)	200	7,080		
Professional Services	38,800	1%	-	#DIV/0!	120	1,550	120	500	1,550		
Building & Grounds Maintenance	353,098	7%	-	#DIV/0!	6,425	3,995	6,425	17,100	3,995		
Property Tax Admin.	63,200	1%	-	#DIV/0!	-	-	-	-	-		
Wages	2,085,305	39%	-	#DIV/0!	53,105	56,678	53,105	53,375	56,678		
Benefits & Payroll Costs	713,282	13%	-	#DIV/0!	57,566	52,198	57,566	57,474	52,198		
Fixed Asset Expense	62,178	1%	-	#DIV/0!	-	-	-	-	-		
Capital Improvement Projects	969,000	18%	-	#DIV/0!	1,219	9,733	1,219	-	9,733		
Debt Services	6,000	0%	-	#DIV/0!	-	600	-	-	600		
Special Dept Expenses (equip res.)	-	0%	-	#DIV/0!	-	-	-	-	-		
Project Expenditures	25,000	0%	-	#DIV/0!	-	-	-	-	-		
Misc Expense (CalPERS unfunded liab)	180,200	3%	-	#DIV/0!	-	-	-	-	-		
Total Expenditures	5,306,337	100.00			147,727	163,482	147,727	166,744	163,482		
Net Revenue Over Expenditures	\$ 44,948	0.84	\$ -	\$ (5,103)	\$ (5,103)	1,118,187	(\$5,103)	(\$30,194)	\$1,118,187		
Annual Contingency Reserve (1-2%)	\$ 450,000		\$ 450,000		\$ 450,000		\$ 450,000	\$ 450,000	\$ 450,000		
Annual Equip Replacement Reserve	\$ 658,531		\$ 658,531		\$ 758,531		\$ 758,531	\$ 758,531	\$ 658,531		
Future Capital Construction Reserve	\$ 744,971		\$ 839,971		\$ 705,971		\$ 705,971	\$ 705,971	\$ 744,971		
ADA Reserve	\$ 55,032		\$ 60,032		\$ 65,032		\$ 65,032	\$ 60,032	\$ 55,032		
CalPERS unfunded liability reserve			\$ 2,008,534		\$ 45,800		\$ 45,800	\$ 45,800	\$ 1,908,534		
TOTAL RESERVE BALANCES	\$ 1,908,534		\$ 2,008,534		\$ 2,025,334		\$ 2,025,334	\$ 2,020,334	\$ 1,908,534		

As Of 4/30/2017
 For All Segment1s
 For All Segment2s
 For Segment3 0000 To 9999
 For All Segment4s

	Current YTD
ASSETS	
Current Assets	
Imprest Fund (Petty Cash)	\$580.00
Community 1st Bank	131,852.27
Placer County Treasure-General	3,630,291.25
Placer County Treasurer - City Trust	268,855.12
Accounts Receivable	20,212.27
A/R - 501C3 Group	7,000.00
Daycamp Receivables	12,508.00
Prepaid Expenses	16.91
Prepaid Liability Expense	11,176.33
Prepaid Workers Comp Insurance	8,119.57
Prepaid Payroll Expense	102.72
	<hr/>
Total Current Assets	\$4,090,714.44
Fixed Assets	
Fixed Assets: Land	\$1,956,603.12
Fixed Assets: Structures	12,061,659.56
Fixed Assets: Equipment	855,454.32
Fixed Assets: Computer Equipment & Software	139,743.08
Fixed Assets: Vehicles	247,332.21
Fixed Assets: Office Furniture & Rec Equipment	83,168.05
Construction In Progress	323,336.88
Less: Accumulated Depreciation	(9,179,522.88)
	<hr/>
Total Fixed Assets	\$6,487,774.34
	<hr/>
Total Assets	<u><u>\$10,578,488.78</u></u>

Auburn Rec & Park
Balance Sheet
As Of 4/30/2017
For All Segment1s
For All Segment2s
For Segment3 0000 To 9999
For All Segment4s

Current
YTD

LIABILITIES and EQUITY

Current Liabilities

Prepaid Revenue	\$41.00
Gift Certificates	495.00
Compensated Absenses	149,629.38
Sales Tax Payable	371.90
Federal Withholding Payable	1,000.00
Accrued Liabilities	8,075.00
Miscellaneous Deductions	19.08

Total Current Liabilities	\$159,631.36
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Long Term Liabilities

PG & E Loan Payable	\$3,826.96
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Total Long Term Liabilities	\$3,826.96
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Total Liabilities	\$163,458.32
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Fund Balances

GFB: Youth Assistance Fund	\$8,139.35
GFB: General Fund Balance	656,203.29
Investments in Fixed Assets	7,298,452.87
Less: Net of Related Debt	(3,826.96)
RFB: Reserved (City Mitigation)	268,855.12
RFB: Annual Equip Replacement Reserv.	758,530.72
RFB: Annual Contingency Reserve	450,000.00
RFB: Reserved for Future Capital Construction	705,971.28
RFB: Arboretum Grant Fund	13,275.73
RFB: Reserved (Atwood)	7,636.61
RFB: Atwood III-Equip Repl Fund	15,603.66
RFB: Unfunded Liability - CalPERS	45,800.00
GFB- Cell Tower Reserves	122,459.24
RFB: General Fund (ADA Reserve)	65,031.75
RFB: Shockley Maint Fund	8,000.37

Net Profit/(Loss)	(5,102.57)
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Auburn Rec & Park
Balance Sheet
As Of 4/30/2017
For All Segment1s
For All Segment2s
For Segment3 0000 To 9999
For All Segment4s

	Current YTD
Total Assets	\$7,298,452.87
Total Reserved Funds	\$2,457,337.52
Total Designated Funds	\$0.00
Total Unrestricted Funds	\$659,240.07
Total Liabilities and Equity	\$10,578,488.78

Item 5.5 Cover Sheet for Funding of GASB 68 Reserve

Auburn Area Recreation and Park District Finance and Board meeting May, 2017

The Issue: Shall the District fund \$45,800 to the GASB 68 unfunded reserve?

Background: In 2016, the Board of Directors voted to create a policy that will fund a new reserve account to subsidize the unfunded CalPERS pension liability. The policy reads as follows:

Section I: Budget

E. ARD Restricted Reserve Funds. In accordance with Public Resource Code, Section 5788.9, the Board of Directors of the Auburn Area Recreation & Park District establishes the following funds:

5. Unfunded CalPERS Pension Reserve Funding GASB 68: Contributions to this fund may occur at any time but will be included in the budget each fiscal year at an amount that represents at least 10% of the known unfunded liability per the current GASB68 report and shall be funded at a minimum of 50% of the entire known liability.

The shortfall in the pension liability for 2017 has not yet been published by CalPERS. However, out of fiscal prudence, staff is of the opinion that the same amount of funding to the reserve should be made that was made in 2016.

Recommendation: The committee forwarded this item to the Board consent calendar with a positive recommendation to fund the GASB 68 reserve account.

SECTION: 6.0

**BOARD REPORTS, FEE WAIVER LOG,
VANDALISM REPORTS & PROJECT
LIST**

INFORMATION:

SEE ATTACHMENTS

Kahl Muscott
District Administrator
Report to the Board of Directors
May, 2017

- The Auburn Bike Park joint CEQA/NEPA document will be released to the public May 26. This begins the 30 day comment period that ends June 26th. Staff and Dudek will review all comments and make any appropriate changes to the document. The ARD Board is scheduled to review the document at the July 27th Board meeting.
- The Atwood landscaping project moved along at a slow pace throughout the month. We ended up breaking ARD's auger bit, causing a slow-down and a resultant rental of a heavy duty auger.
- Staff was able to get sod laid down in some of the areas damaged by the Bike Race last year. This includes the area that is in front of the "Party in the Park" area.
- Staff put a new surface material on the splash pool. We should get 5 years out of this new surfacing (we used to have to re-finish it every year).
- A company that provides a hot water pressure sprayer will be tackling the polymeric sand mess that we still have at the new plaza created by the Auburn Rotary Club. The work is being done after the writing of this report but before the Board meeting, so I will be able to provide an update on 5/25.
- Conversations regarding the \$10,000 donation to the Forgotten Soldier Program Park are still swirling. The conversations now involve our attorneys as we try to work out the language deed restriction. We think that an amicable solution has been reached.
- USBR finally sent over the approval to install fencing around Railhead Park (review took 6 months). Staff will not pursue getting the fencing done until the fall, after the Railhead A renovation is completed.
- The Skeet Reese Fishing Derby (May 6) went well. Lots of fish were caught during the derby, and the goose round-up went better than ever.

Meeting and events attended or scheduled to attend

May 2: Rotary

May 5: Bike Park Conference Call

May 6: Skeet Reese Kids Fishing Day

May 9: Rotary

May 11: Summer Events meeting

May 16: Vegetation Management Plan review meeting

May 16: Rotary

May 16: Placer County Parks Commission re: funding request for MV bathroom/POT

May 17: Auburn Chamber Board meeting

May 17: Finance Committee

May 17: Policy Committee

May 18: Time Clock meeting

May 18: A&D Committee meeting

May 19: Andy Fisher and Kelly Graham (Bowman El principal) re: Bowman property
May 19: Auburn Community Festival Committee
May 23: Rotary
May 24: CPRS DII Administrators meeting
May 25: UAIC re: Regional Park pavement improvement project job walk
May 26: Youth Services registration processes meeting

Joe Fecko

Administrative Services Manager

Report to the Board of Directors

May, 2017

We are having ongoing discussions with WCH regarding the sale of the Mt. Vernon property. Additionally, our attorney has provided some background information concerning the sale of public property. There will be some back and forth discussions with him prior to reporting back to the board in June.

The new auditor has begun his prep work for the audit. He's been relying to a great extent on the previous auditor's work papers so staff has not had much contact with him nor has he scheduled on site audit work as of mid-May.

Brian Simpson

Facilities & Grounds Manager

Report to the Board of Directors

May, 2017

General Info:

Weed spraying is in full effect at all locations. Applied by Menig Weed Mitigation.

Meadow Vista

Set up for Skeet Reese Fishing Tournament on 04/29

Regional Park

Set up and prepared for Fishing Derby week of 04/18

Repaired light standard on Field C. Standard wiring was brittle and was replaced by Norris Electric.

Ongoing work repairing and cleaning the Field C Scoreboard

Weekly field prep ongoing.

Re-sodded the area behind the Regional Gym (near Party in the Park stage area), due to cyclocross damage in 2016.

Rebuilt home plate and batter box on Field C.

Recreation Park

Prepped park for rotary project day. Pressure washed areas to be painted, installed irrigation to new patio area, spread bark mulch, etc.

Resealed the splash pool for upcoming summer season.

Irrigation for all turf areas turned on in anticipation of summer. Ongoing irrigation checks.

Norris Electric repaired short in lights for Recreation Field.

Railhead

Performed irrigation audit on Field A. Checked for coverage and correct operation

Turned irrigation on for summer

Ashford Park

Backflow preventers tested week of 04/25

Atwood

Augured holes for new plants and began planting also prepped irrigation system for newly landscaped area.

Christian Valley

Continued to repair irrigation system adjacent to ball field to improve watering of common turf area.

Michael Scheele

Landscape Architect/Project Manager

Report to the Board of Directors

May, 2017

- Meadow Vista Restroom and ADA Path of Travel Project: Construction drawings for the parking lot path of travel and restroom renovation are completed. Projects to be bid together in May/June. United Auburn Indian Community (UAIC) responded to our AB52 notices and said they would like to consult about

the projects. Available site meeting times given. No response received. Follow up emails and phone calls have been placed.

- Regional Park Asphalt Path Repair Project: Additional repair areas added to scope of work. Drawing and bid package being finalized for bidding in June.
- Dry Creek Picnic and Play Area at Regional Park: ADA access and asphalt paths in area in need of renovation. New topographic survey of renovation area received. New ADA design to begin in-house to get parking area access into compliance and tie into pathway that will be repaired in the regional park asphalt repair project. Design June. Bid July.
- Railhead Park Field "A" Turf Renovation: Project was put back out to bid in May with scope reduced and more extensive bid advertising. Two new bids were received May 18th and the low base bid came in \$13,000.00 less than the previous bid. No response from UAIC regarding AB52 notice. Initial response appears that they don't feel the need to start a formal consultation on this project. Staff to tune up existing irrigation system soon for optimum performance prior to project. Existing turf to be sprayed out prior to construction by separate contract.
- Recreation Park Gym Plaza Project with Rotary: Volunteer day went very well and the plantings, irrigation system and plaza were installed. The picnic tables and umbrellas are to be assembled and installed by staff in the near future.
- Atwood Park: Planting and irrigation work in progress and approximately 50% complete.
- Sierra Pool at Recreation Park: Gathering quotes and drawings for bleacher shade structure replacement and pool re-plastering projects. Narrowing in on bleacher shade structure choice. Two proposals have been received from pool consultants for the re-plastering construction documents for permitting and bidding. Final coordination with consultants underway.
- Bike Park/Pump Track Project: Final comments received from Reclamation and environmental document(s) have been updated correspondingly and resubmitted to USBR. Final CEQA documents anticipated for 30-day public review period in late May.
- Bell Road Site & PGE Land Trust Donation Application: No new action. Monitoring email correspondence between Stewardship Council, project consultants/advisors (Foothill Assocs.) and District.
- O&D Plan: No new action. Monitoring e-correspondence between USBOR, Dudek and District.
- 24 Acre Project: No new action. Two concept plans have been merged into one after public/A&D input and drawing close to final master plan (Foothill Assocs.). Dog park and parking were enlarged, bocce courts added, preliminary cost estimate received.
- Riparian Management Plan: No new action. Read management plan, got up to speed with environmental review and AB52 notices. Tribal council may want to walk sites again.
- Miscellaneous Items: Organizing of archived drawings, updates of project lists, monthly Board report and Project List report. Meeting with various staff to discuss projects and processes. Training maintenance staff in reading construction drawings, irrigation design and planting methods/practices.

Manouch Shirvanioun
Marketing & Customer Service
Report to the Board of Directors
May, 2017

4/19/17 - 5/18/17 4/20/16 - 5/19/16

Activity Registrations	\$40,000	\$52,000
Day Care/Discovery payments	\$48,000	\$59,000
Facility payments/reservations	\$17,000	\$50,000

Working with different user groups to coordinate field usage on James field, American Legion, Auburn Wildcats, Placer High, and a few adult softball teams. Continue to work closely with Placer High Grad Night volunteers for Grad Night.

Leadership Auburn session, Recreation, Water, and Power held on 4/26.

Business Showcase in down town Auburn.

Weekly Chamber Ambassador visits.

Canyon Keepers.

Leadership Auburn.

Sheryl Petersen
Recreation Services Manager
Report to the Board of Directors
May, 2017

- Meetings attended: ASR (4), SCB, SF (2), SHF, VFCAL.
- Hosted the String Fling: Concert Friday night at Bethlehem Lutheran Church with headliner Barwick and Siegfried, Festival workshops at CVCC the next Saturday. Had about 60 participants.
- Hosted VFCAL meeting here.
- Interviewed/hired lifeguards.
- Met with new summer intern Rodney Rounds.
- Attended Auburn Elementary Back to School night to work book fair with Rotary.
- Attended Paint Party fundraiser at CVCC for Rotary.
- Met with Auburn Community Service Day committee (2).
- Interviewed and hired new Asst. Swim coach.
- Attended an all event 2017 meeting with key staff.
- Held a De-brief meeting for String Fling; making broad stroke plans for 2018.
- Hosted and directed Auburn Community Service Day.
- Hosted VFCAL Synchronized Swimming Judges and Referee Clinic.
- Met with Ronnie from Mobile Rock to firm up all 2017 events.
- Attended Finance Meeting.

- Met with new cooking instructor for the fall.

ACF-Auburn Community Festival, ASR- Auburn Sunset Rotary, PIP-Party in the Park, RNB- Ribs n' Brews, SCB- Senior Center Board, SF String Fling, SHF- Auburn Senior Health Fair, UKE- Ukulele Festival, VFCAL-Valley Foothills Competitive Aquatics League

Coming up this Month

June

3	Public Swim begins	Sierra Pool
5	Summer Day Camps Begin	All Over Auburn
7	Movie: Legend of Tarzan	Regional Park
10	Public Swim Begins	Placer Hills Pool
12	Swim Lessons Begin	Sierra, Placer Hills Pools
16	Party in the Park	Regional Park
24	CPR Class	Recreation Park
28	Movie: Secret Life of Pets	Recreation Park
	Family Swim Night	Sierra Pool
29	ARD Board Meeting	CVCC

Debbie Thomas

Youth Services Manager

Report to the Board of Directors

May, 2017

- Moving forward on Newcastle Discovery Club's relocation to two classrooms on the upper campus at Newcastle School instead of Secret Ravine, due to licensing denying a waiver in regard to the pond.
- Interviewing and hiring summer seasonal staff & volunteers, planning staff training.
- Prep for summer camp including purchasing, finalizing field trips and events, staff & room scheduling, ordering t-shirts, purchasing snacks, updating medical policies, procedures and forms.
- Refresh & changes to the modulars & courtyard.
- Substituted for absent staff.
- Presented information at Auburn El.'s back to school night to parents of incoming kindergarteners regarding our program.
- Sent flyers (English/Spanish) to Alta Vista parents regarding the new school year.
- Processed PCOE paperwork & billing for school sites and day camp.
- We appreciate Brian & his staff for helping us make the needed changes to the day camp facility for summer.

5/18/17

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS	
2-May-17	Regional Recreation	Water Fountain Broken	\$60.00	\$67.00	
5/3/2017	Recreation	Graffiti Removal	\$60	\$34.86	
16-May-17	Recreation	Broken Soap Dispenser	\$40	\$30.00	
		Total labor costs	\$160.00	Total material costs	\$131.86
		Total for year	\$1,010	Total for year	\$998.57

4/20/17

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
10-Apr-17	Regional	Three water fountains broken	\$350.00	\$212.00
4/19/2017	Recreation	Graffiti Removal	\$60	\$34.86

Total labor costs	\$410	Total	\$246.86
		material costs	
Total for year	\$850.00	Total for year	\$866.71

3/23/17

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
6-Mar-17	Overlook	Paper towel dispenser ripped off wall	\$60.00	\$34.99
3/14/2017	Atwood	Graffiti Removal	\$60	\$34.86

Total labor costs	\$120	Total	\$69.85
Total for year	\$440.00	material costs	
		Total for	
		year	\$619.85

2/1/17

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
22-Jan-17	Regional	Graffiti on walkway and bridge on Dry Creek side of park	\$60.00	\$50.00
2/5/2017	Overlook Park	Graffiti	\$80	\$50
2/9/2017	Recreation Park	Graffiti, on picnic tables	\$60	\$25
Total labor costs			\$200	Total \$125
Total for year			\$320	material costs Total for \$550 year

1/1/17

Vandalism Report

DATE	LOCATION	VANDALISM	LABOR COSTS	MATERIAL COSTS
3-Jan-17	Overlook	Toilet paper dispenser	\$60.00	\$38.00
1/9/2017	Recreation	Graffiti to signs/replaced	\$60	\$387

Total labor costs \$120 Total \$425.00
material costs

2017/2018 PROJECT LIST		UPDATED 05/11/17		EST. COMPLETED
PROJECT	EST. COST	NOTES		
RECREATION PARK				
Sierra Pool Re-Plastering	100,000.00	Consultant proposals being reviewed, bid package in June 2017.		OCTOBER 2017
Bleacher Shade Structure	150,000.00	Design chosen, estimates received, need to find demolition contractor.		OCTOBER 2017
RAILHEAD PARK				
Field "A" Turf Renovation Project	60,000.00	Project out for Re-Bid due May 18th.		OCTOBER 2017
BELL ROAD SITE				
Planning/CEQA/Construction Documents	517,000.00	Submitted Project Description update and site plan to Stewardship Council. Waiting for response on grant application. Council estimates response in 2017.		TBD
PLACER HILLS POOL				
ADA Path of Travel	10,000.00	Minor sidewalk repair to be done in-house in the off season		JUNE 2017
REGIONAL PARK				
Regional Park Playground	90,000.00	Rough estimates being obtained from vendors. Site needs structure replacement and ADA compliance upgrades.		2018
AC Pathway Repairs Project	60,000.00	Priority areas identified, bid package being formed in house, AB52 consultation requested-awaiting UAIC meeting/direction		
Dry Creek Picnic ADA improvements	15,000.00	Topographic survey received, design being revised, bid package being formed in house, AB52 consultation requested-awaiting UAIC meeting/direction		AUGUST 2017
OVERLOOK PARK				
Planning and CEQA	90,000.00	Project to be pushed back due to review delays at USBR		TBD
CVCC				
Bike Park - incl Design and CEQA	100,000.00	Final Environmental Documents being finalized for Public Review Period		JUNE 2017
Bike Park - Construction	175,000.00			TBD
MEADOW VISTA PARK				
ADA Parking & Path of Travel	60,000.00	Const. drawings complete, bathroom ADA Drawings completed, permits in May, bid in June.		AUGUST 2017
ADA Restroom Interior Renovation	30,000.00	Drawings completed, permits in May, bid in June.		AUGUST 2017
OPERATION AND DEV. PLAN				
CEQA/NEPA costs	25,000.00	USBR review delayed due to budget issues.		TBD
MULTI-PARK ITEMS				
Streambed Alteration Agreement (no labor)	44,000.00	Bio and cultural reviews taking place; walk with local tribe per AB52 completed. Request to re-walk has been received.		JULY 2017
Carry over projects from 2016 2017 list in YELLOW				
Fiscal Year Projects Total:	1,526,000.00			

Item 7.1 Cover sheet – Atwood III FY 17/18 Intention to Levy Assessments; Engineer’s Report; Notice of Hearing

Auburn Area Recreation and Park District Acquisition and Development Meeting and Board of Directors Meeting May 2017

THE ISSUE

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors approve and adopt Resolution Number 2017-04 declaring the Board’s intention to levy the continued assessments for fiscal year 2017-18, preliminary approve the Engineer’s Report for the Atwood Ranch III Landscaping and Lighting Assessment District, and provide for the notice of a public hearing on June 29, 2017 regarding levying the continued annual assessments for fiscal year 2017-18?

BACKGROUND

In 2004, after gaining property owner ballot support, the benefit assessments were first established to provide funding the installation, maintenance and servicing of landscaping, park and recreation facilities in the Auburn Area Recreation and Park District (Atwood Ranch III).

- Balloting Conducted: November-December 2004
- Ballot Results: 100.0 % of the weighted returned ballots were in support of the proposed assessment
- Board Approval of 1st Year Assessment Levies: Dec. 16, 2004
- Fiscal Year 2005-06 Approved Rate: \$148.62 per single family equivalent benefit unit (SFE)
- Annual CPI: In each subsequent year, the maximum assessment rate increases by the annual change in the Consumer Price Index, not to exceed 5% per year.
- Fiscal Year 2016-17 Approved Rate: \$155.10 per single family equivalent benefit unit (SFE)
- Fiscal Year 2017-18 Proposed Rate: \$155.10 per single family equivalent benefit unit (SFE)

The Engineer’s Report establishes the important foundation and justification for the continued collection of the assessments for fiscal year 2017-18. The Engineer’s Report has been reviewed in context with recent court decisions and legal requirements for benefit assessments. SCI has worked with District’s legal counsel to review the Assessment District’s compliance with the recent court decisions such as Silicon Valley Taxpayers Association v. Santa Clara County Open Space Authority, Dahms v. Downtown Pomona Property, Bonander v. Town of Tiburon, and Golden Hill Neighborhood Association v. City of San Diego. Some enhancements and revisions to the Engineer’s Report have been made to ensure the District’s assessments are fully compliant with these decisions and the requirements of Proposition 218. These revisions do not modify the underlying assessment methodology or basis for the assessments.

On June 8, 2009, the 4th Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona (Dahms v. Downtown Pomona Property). On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms the court

upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments, including landscaping maintenance, were directly provided to property in the assessment district. Dahms establishes legal validation for zero or minimal general benefits from assessments that fund services directly provided within the assessment district and implies greater flexibility for assessments than Silicon Valley Taxpayers Association v. Santa Clara County Open Space Authority (2008). As an integral part of the scope of work, SCI will work with District to review the implications of Dahms and other recent or pending court decisions.

PROPOSED FY 2017-18 BUDGET, SERVICES & IMPROVEMENTS

2 Year Profit/loss history

Summary of revenue and total cost	FY 2017-18	FY 2016-17
Revenue	\$22,179	\$22,179
Costs:		
Services	\$19,829	\$23,382
Incidentals	\$4,229	\$4,072

- Parks maintained:
 - a. Maintenance of a neighborhood park and tot lot and adjacent former “natural turf” area within the development area known as Atwood Ranch III
- Other Services:
 - a. Maintenance of trails in the wetlands preserve area
 - b. Monitoring of 10.69 acres of wetlands preserve area with associated riparian scrub land, seeps, floodplains and drainage areas to a stormwater detention area
 - c. Reporting four times yearly to the Army Corps of Engineers, including biology reports and project management reports. (Additional special visits were required during Fiscal Year 2016-17)

PROPOSED RATE AND CPI HISTORY

The assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the “CPI”), with a maximum annual adjustment not to exceed 5%. Any change in the CPI in excess of 5% shall be cumulatively reserved as the “Unused CPI” and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 5%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of 1) 5% or 2) the change in the CPI plus any Unused CPI as described above.

Based on the preceding annual adjustments, the maximum possible assessment rate for Fiscal Year 2016-17 was \$193.80 per single family equivalent benefit unit. The annual change in the CPI from December 2015 to December 2016 was 3.53%. Therefore, the maximum authorized assessment rate for Fiscal Year 2017-18 has been increased by 3.53%, from \$193.80 to \$200.64 per single family equivalent benefit unit. However, the estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2017-18 at the rate of \$155.10 per single family equivalent benefit unit, which is less than the maximum authorized assessment rate and is the same rate as that levied in the previous fiscal year. The total amount of revenues that would be generated by the assessments in fiscal year 2017-18 at the proposed rate of \$155.10 is approximately \$22,179.

Explanation for increased assessment in 2013/2014 and 2014/2015

As evidenced in the profit/loss history for the Auburn Area RPD, costs to provide maintenance within the Assessment District increased significantly in Fiscal Year 2013-14. This escalation in costs was directly related to the increase in labor costs necessary to maintain the park and preserve, and necessitated increases to the assessment rates for Fiscal Years 2013-14 and 2014-15. Specifically, the Auburn Area RPD experienced higher labor costs due to:

- Increased time eliminating weeds in an effort to keep a fire break along the houses that border the preserve.
- Increased costs in removing invasive Himalayan blackberry bushes in the preserve.
- Increased costs eliminating weeds in the preserve. These weeds have increased in size and quantity due to better fuel load reduction management.
- Increased time removing weeds from the landscape areas.
- Increased maintenance time in new landscaped area, mowing turf areas.
- Weed control in new bark areas.
- Removal of invasive tree species.

Explanation for decreased assessment in 2016/17

In Fiscal Year 2015-16 the maintenance costs for the Assessment District were reduced significantly due to the following factors:

- Reduction in maintenance in the nature preserve: per the Management Plan for the nature preserve, the Auburn Area RPD is permitted to mow the property once every five years. The RPD had previously been mowing and string trimming the preserve on an annual basis. Beginning in Fiscal Year 2015-16, the RPD modified that activity to comply with the Plan and began only mowing/trimming a 25' wide strip against all houses. This 25' strip was negotiated with the Placer County Resources Conservation District, the agency that holds the conservation easement on the property. This reduction in mowing/trimming led to reduced maintenance costs.
- Reduction in water use based on California's drought: the RPD irrigates the lawn and adjacent landscaping with potable water. The state mandated reduction has resulted in less water usage.

For Fiscal Year 2017-18, the RPD anticipates higher water usage than occurred during the drought-restricted years. However, its budget needs are expected to be met without an assessment rate increase for this fiscal year.

In addition, because maintenance needs and requirements may fluctuate over time, in accordance with Proposition 218 the assessments may increase in any given fiscal year up to the maximum allowable rate, even following a year in which a lower rate was assessed.

In 2015 the Auburn Area RPD entered into another agreement with the Homeowners' Association to make a one-time contribution of \$2,500 towards further maintenance of the wetlands preserve area, particularly to eliminate issues of stagnant water.

Notification for the hearing on June 29th is done through a public notice in the Auburn Journal.

The following table summarizes the maximum authorized assessment rates and CPI history:

Fiscal Year	Max CPI Allowed	Max Rate allowed
FY 05-06		\$148.62
FY 06-07	1.95%	\$151.51
FY 07-08	3.44%	\$156.73
FY 08-09	3.84%	\$162.74
FY 09-10	0.01%	\$162.76
FY 10-11	2.61%	\$167.01
FY 11-12	1.52%	\$169.55
FY 12-13	2.92%	\$174.50
FY 13-14	2.22%	\$178.37
FY 14-15	2.57%	\$182.96
FY 15-16	2.67%	\$187.84
FY 16-17	3.17%	\$193.80
FY 17-18	3.53%	\$200.64

The following list details the revenues and rates since the first year the assessments were levied.

Fiscal Year	Rate / SFE	Annual Revenues
FY 05-06	\$148.62	\$21,252
FY 06-07	\$148.62	\$21,252
FY 07-08	\$148.62	\$21,252
FY 08-09	\$148.62	\$21,252
FY 09-10	\$148.62	\$21,252
FY 10-11	\$148.62	\$21,252
FY 11-12	\$148.62	\$21,252
FY 12-13	\$148.62	\$21,252
FY 13-14	\$162.72	\$23,269
FY 14-15	\$182.12	\$26,043
FY 15-16	\$182.12	\$26,043
FY 16-17	\$155.10	\$22,179
FY 17-18	\$155.10	\$22,179

RECOMMENDATION

It is the recommendation of ARD staff and the Acquisition & Development Committee that the Board approve the Resolution of Intention to Continue Assessments for Fiscal Year 2017-18, Preliminarily Approving Engineer's Report with the staff recommended budget, and Providing for Notice of Hearing on June 29, 2017 for the Atwood Ranch III Landscaping and Lighting Assessment District.

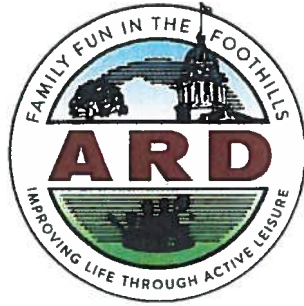
FISCAL IMPACT

The fiscal impacts of the projected budget are spelled out in budget on pages seven through nine of the Engineer's Report.

ATTACHMENTS

Atwood III Landscape and Lighting Engineer's Report for FY 17/18

Resolution of intention to levy assessments for FY 17/18, preliminarily approving engineers report and providing for notice of hearing for the Atwood Ranch III Landscape and Lighting Assessment District.



AUBURN AREA RECREATION & PARK DISTRICT

ATWOOD RANCH III LANDSCAPING AND
LIGHTING ASSESSMENT DISTRICT

ENGINEER'S REPORT

APRIL, 2017

PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972 AND
ARTICLE XIII D OF THE CALIFORNIA CONSTITUTION

ENGINEER OF WORK:
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AUBURN AREA RECREATION AND PARK DISTRICT

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H. Gordon Ainsleigh, Director
Jim Ferris, Director
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ADMINISTRATIVE SERVICES MANAGER

Joe Fecko

CLERK/SECRETARY OF THE BOARD AND TO THE DISTRICT ADMINISTRATOR

Pat Larson

DISTRICT LEGAL COUNSEL

Constantine C. Baranoff

ENGINEER OF WORK

SCI Consulting Group
Lead Assessment Engineer, John Bliss, M. Eng., P.E.

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INTRODUCTION

ASSESSMENT BACKGROUND

The Auburn Area Recreation and Park District, Atwood Ranch III Landscaping and Lighting Assessment District (the "Assessment District"), was formed by a mailed ballot proceeding in 2004 to provide funding for the maintenance and improvement of the neighborhood park facilities and wetlands preserve areas adjacent to the properties in the Atwood Ranch III subdivision that forms the Assessment District (the "Improvements"). The Atwood Ranch III subdivision is located south of Atwood Road, generally to the northwest of the intersection of Bean Road and Kemper Road. The subdivision is comprised of 143 single family residences. This Assessment District formation resulted from agreements or conditions of development approval between the Auburn Area Recreation and Park District ("RPD") and the property owner, Morrison Homes, Inc., whereby the RPD and property owner agreed on neighborhood park maintenance to improve the appeal of the community, and maintenance of wetlands preserve areas pursuant to Army Corps of Engineers mandates.

ASSESSMENT PROCESS

In 2004, the Auburn Area Recreation and Park District Board of Directors (the "Board") conducted an assessment ballot proceeding pursuant to the requirements of Article XIIID of the California Constitution ("The Taxpayer's Right to Vote on Taxes Act") and the Landscaping and Lighting Act of 1972. During this ballot proceeding, property owners in the Assessment District were mailed a notice and ballot for the proposed Assessment District. A 45-day period was provided for balloting and a public hearing was conducted on December 16, 2004. After the close of the public input portion of the public hearing, all ballots returned within the 45-day balloting period were tabulated.

The tabulation results determined that the assessment ballots submitted in opposition to the proposed assessments did not exceed the assessment ballots submitted in favor of the assessments (with each ballot weighted by the proportional financial obligation of the property for which the ballot was submitted).

As a result, the Board gained the authority to approve the levy of the assessments for fiscal year 2005-06 and to continue to levy them in future years. The initial, maximum assessment rate balloted and established in Fiscal Year 2005-06 was \$148.62 per single family equivalent benefit unit. The levies were submitted to the Placer County Auditor for inclusion on the property tax rolls for fiscal year 2005-06. The assessments may be continued in future years and may be increased in future years by an annual adjustment tied to the Consumer Price Index for the San Francisco Bay Area as of December of each succeeding year, with the maximum annual adjustment not to exceed 5%. Any change in the CPI in excess of 5% shall be cumulatively reserved as the "Unused CPI" and may be used to increase the maximum authorized assessment rate in years in which the CPI is less than 5%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied, adjusted annually by the minimum of 1) 5% or 2) the change in the CPI plus any Unused CPI as described above. Based on the preceding annual

adjustments, the maximum possible assessment rate for Fiscal Year 2016-17 was \$193.80 per single family equivalent benefit unit. The annual change in the CPI from December 2015 to December 2016 was 3.53%. Therefore, the maximum authorized assessment rate for Fiscal Year 2017-18 has been increased by 3.53%, from \$193.80 to \$200.64 per single family equivalent benefit unit. However, the estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2017-18 at the rate of \$155.10 per single family equivalent benefit unit, which is less than the maximum authorized assessment rate and is the same rate as that levied in the previous fiscal year.

ENGINEER'S REPORT AND CONTINUATION OF ASSESSMENTS

In each subsequent year for which the assessments will be continued, the Board must direct the preparation of an Engineer's Report, budgets and proposed assessments for the upcoming fiscal year. After the Engineer's Report is completed, the Board may preliminarily approve the Engineer's Report and proposed assessments and establish the date for a public hearing on the continuation of the assessments. This Report was prepared pursuant to the direction of the Board by Resolution No. 2017-01 adopted on February 23rd, 2017.

This Engineer's Report ("Report") was prepared to establish the budget for the continued improvements and services that would be funded by the proposed 2017-18 assessments, determine the benefits received from the assessments and the method of assessment apportionment to lots and parcels within this area. This Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and Article XIID of the California Constitution (the "Article"). This Report is the detailed Engineer's Report required by the Article and the report required by Section 22565 of the Act.

Following submittal of this Report to the Board for preliminary approval, the Board may, by Resolution, call for the Public Hearing on the continued assessments for park maintenance and improvements. This hearing is scheduled for June 29th, 2017 at 6:00 p.m. After the close of the hearing, the Board may take action to approve the continuation of the assessments for fiscal year 2017-18. If the assessments are so confirmed and approved, the levies will be submitted to the County Auditor/Controller in June 2017 for inclusion on the property tax roll for Fiscal Year 2017-18.

The maintenance of 10.69 acres of wetlands preserve areas was provided by the developer for the first five years after the Assessment District was formed in Fiscal Year 2005-06. Following that time period, the wetlands preserve areas maintenance services were to be provided by the Auburn Area Recreation and Park District. Maintenance of the wetlands preserve areas is now provided by the Auburn Area RPD.

LEGAL ANALYSIS

PROPOSITION 218

This assessment was formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and is now Article

XIIIC and XIID of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement which benefits the assessed property.

Proposition 218 describes a number of important requirements, including a property-owner balloting, for the formation and continuation of assessments, and these requirements are satisfied by the process used to establish this assessment.

SILICON VALLEY TAXPAYERS ASSOCIATION, INC. V SANTA CLARA COUNTY OPEN SPACE AUTHORITY

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority ("SVTA vs. SCCOSA"). This ruling is the most significant court case in further legally clarifying the substantive assessment requirements of Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the assessment district

DAHMS V. DOWNTOWN POMONA PROPERTY

On June 8, 2009, the 4th Court of Appeal amended its original opinion upholding a benefit assessment for property in the downtown area of the City of Pomona. On July 22, 2009, the California Supreme Court denied review. On this date, Dahms became good law and binding precedent for assessments. In Dahms the Court upheld an assessment that was 100% special benefit (i.e. 0% general benefit) on the rationale that the services and improvements funded by the assessments were directly provided to property in the assessment district. The Court also upheld discounts and exemptions from the assessment for certain properties.

BONANDER V. TOWN OF TIBURON

On December 31, 2009, the 1st District Court of Appeal overturned a benefit assessment approved by property owners to pay for placing overhead utility lines underground in an area of the Town of Tiburon. The Court invalidated the assessments on the grounds that the assessments had been apportioned to assessed property based on in part on relative costs within sub-areas of the assessment district instead of proportional special benefits.

BEUTZ V. COUNTY OF RIVERSIDE

On May 26, 2010 the 4th District Court of Appeals issued a decision on the Steven Beutz v. County of Riverside ("Beutz") appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with

improvements and services was not explicitly calculated, quantified and separated from the special benefits.

GOLDEN HILL NEIGHBORHOOD ASSOCIATION V. CITY OF SAN DIEGO

On September 22, 2011, the San Diego Court of Appeal issued a decision on the Golden Hill Neighborhood Association v. City of San Diego appeal. This decision overturned an assessment for street and landscaping maintenance in the Greater Golden Hill neighborhood of San Diego, California. The court described two primary reasons for its decision. First, like in *Beutz*, the court found the general benefits associated with services were not explicitly calculated, quantified and separated from the special benefits. Second, the court found that the City had failed to record the basis for the assessment on its own parcels.

COMPLIANCE WITH CURRENT LAW

This Engineer's Report is consistent with the requirements of Article XIIC and XIID of the California Constitution and with the *SVTA* decision because the improvements to be funded are clearly defined; the benefiting property in the Assessment District enjoys close and unique proximity, access and views to the Improvements; the Improvements serve as an extension of usable land area for benefiting properties in the Assessment District; and such special benefits provide a direct advantage to property in the Assessment District that is not enjoyed by the public at large or other property. In addition, the improvements are directly available to and will directly benefit property in the Assessment District; and the improvements provide a direct advantage to property in the Assessment District that would not be received in absence of the Assessments.

This Engineer's Report is consistent with *Beutz*, *Dahms* and *Greater Golden Hill* because the Services will directly benefit property in the Assessment District and the general benefits have been explicitly calculated and quantified and excluded from the assessments. Moreover, while *Dahms* could be used as the basis for a finding of 0% general benefits, this Engineer's Report establishes a more conservative measure of general benefits.

The Engineer's Report is consistent with *Bonander* because the Assessments have been apportioned based on the overall cost of the improvements and proportional special benefit to each property.

PLANS & SPECIFICATIONS

Following is a description of the Services that are provided for the benefit of property in the Assessment District. This Assessment District was created as a condition of development for the corresponding developments. Accordingly, prior to these developments, the level of Service in these areas was effectively zero. The formula below describes the relationship between the final level of improvements, the baseline level of service (pre-development) had the assessment not been instituted, and the enhanced level of improvements funded by the assessment.

Final Level of Service	=	Baseline Level of Service (zero, pre-development)	+	Enhanced Level of Service
-----------------------------------	---	--	---	--------------------------------------

The work and improvements ("Improvements") proposed to be undertaken by the Auburn Area Recreation & Park District and the Atwood Ranch III Landscaping and Lighting Assessment District, (the "Assessment District") and the costs thereof paid from the levy of the annual assessments provide special benefit to Assessor Parcels within the Assessment District as defined in the Method of Assessment herein. Consistent with the Landscaping and Lighting Act of 1972, (the "Act") the work and improvements are generally described as follows:

Installation, maintenance and servicing of public improvements, including but not limited to, labor, materials, supplies, utilities and equipment, as applicable, for property within the Assessment District that is owned or maintained by the Auburn Area Recreation & Park District. Any plans and specifications for these improvements will be filed with the District Administrator of the Auburn Area Recreation & Park District and are incorporated herein by reference.

As applied herein, "maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any improvement, including repair, removal or replacement of all or any part of any improvement; providing for the life, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; the removal of trimmings, rubbish, debris, and other solid waste; the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

"Servicing" means the furnishing of electric current, or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements; or water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

FISCAL YEAR 2017-18 ESTIMATE OF COST AND BUDGET

ATWOOD RANCH III LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT**DESCRIPTION OF IMPROVEMENTS**

Within the Assessment District, the existing and proposed improvements are generally described as maintenance of a neighborhood park and tot lot within the development area known as Atwood Ranch III, as well as trails in the wetlands preserve area; irrigation and turf of a small grass area adjacent to the tot lot; monitoring of 10.69 acres of wetlands preserve area (located within the area currently known as Lots B and C) with associated riparian scrub land, seeps, floodplains and drainage areas to a stormwater detention area; and reporting four times yearly to the Army Corps of Engineers, including biology reports and project management reports.

FIGURE 1 – ESTIMATE OF COST

Auburn Area Recreation and Park District Atwood Ranch III Landscaping & Lighting Assessment District Estimate of Cost 2017-18	
Beginning Fund Balance, June 30, 2017	\$12,712.00
Equipment Replacement Reserve Balance, June 30, 2016	\$15,603.66
Installation, Maintenance & Servicing Costs	
Maintenance Labor (Incl. Roll-Ups)	\$9,300.00
Water Costs	\$3,979.00
Park Improvements (turf, irrigation)	\$2,000.00
Preserve Monitoring	\$4,550.00
Subtotal - Installation, Maintenance and Servicing	\$19,829.00
Administrative Costs	
County Collection Charges	\$221.79
Insurance	\$450.00
Administration Costs	\$3,557.00
Subtotal - Administration	<u>\$4,228.79</u>
Totals for Installation, Maintenance, Servicing and Administration	<u>\$24,057.79</u>
Total Benefit of Improvements	\$24,057.79
Equivalent Dwelling Units (EDU)	143
Benefit Received per Equivalent Dwelling Unit	\$168.24
Less:	
Contribution from Other Sources for General Benefit	(\$1,372.69)
Contribution from Beginning Fund Balance	(\$505.80)
	<u>(\$1,878.49)</u>
Net Cost of Installation, Maintenance, Servicing and Administration	<u>\$22,179.30</u>
Budget Allocation to Property	
Total Assessment Budget	\$22,179.30
Total Equivalent Dwelling Units	143
Assessment per Equivalent Dwelling Unit	<u>\$155.10</u>

NOTES:

The maintenance of 10.69 acres of wetlands preserve areas was provided by the developer for the first five years after the Assessment District was formed, beginning in Fiscal Year 2005-06. The wetlands preserve area maintenance is now provided by the Auburn Area RPD.

Beginning in 2012, the Auburn Area RPD, by agreement with the Homeowners' Association, commenced maintenance of additional improvements installed and paid for by the HOA in the former "natural turf" area adjacent to the tot lot, including installation and maintenance of irrigation and turf.

The item "Equipment Replacement Reserve Balance" refers to funds maintained for future replacement of playground equipment and picnic tables.

As evidenced in the profit/loss history for the Auburn Area RPD, costs to provide maintenance within the Assessment District increased significantly in Fiscal Year 2013-14. This escalation in costs was directly related to the increase in labor costs necessary to maintain the park and preserve, and necessitated increases to the assessment rates for Fiscal Years 2013-14 and 2014-15. Specifically, the Auburn Area RPD experienced higher labor costs due to:

- Increased time eliminating weeds in an effort to keep a fire break along the houses that border the preserve.
- Increased costs in removing invasive Himalayan blackberry bushes in the preserve.
- Increased costs eliminating weeds in the preserve. These weeds have increased in size and quantity due to better fuel load reduction management.
- Increased time removing weeds from the landscape areas.
- Increased maintenance time in new landscaped area, mowing turf areas.
- Weed control in new bark areas.
- Removal of invasive tree species.

In Fiscal Year 2015-16 the maintenance costs for the Assessment District were reduced significantly due to the following factors:

- Reduction in maintenance in the nature preserve: per the Management Plan for the nature preserve, the Auburn Area RPD is permitted to mow the property once every five years. The RPD had previously been mowing and string trimming the preserve on an annual basis. Beginning in Fiscal Year 2015-16, the RPD modified that activity to comply with the Plan and began only mowing/trimming a 25' wide strip against all houses. This 25' strip was negotiated with the Placer County Resources Conservation District, the agency that holds the conservation easement on the property. This reduction in mowing/trimming led to reduced maintenance costs.

- Reduction in water use based on California's drought: the RPD irrigates the lawn and adjacent landscaping with potable water. The state mandated reduction has resulted in less water usage.

For Fiscal Year 2017-18, the RPD anticipates higher water usage than occurred during the drought-restricted years. However, its budget needs are expected to be met without an assessment rate increase for this fiscal year.

Because maintenance needs and requirements may fluctuate over time, in accordance with Proposition 218 the assessments may increase in any given fiscal year up to the maximum allowable rate, even following a year in which a lower rate was assessed.

In 2015 the Auburn Area RPD entered into another agreement with the Homeowners' Association to make a one-time contribution of \$2,500 towards further maintenance of the wetlands preserve area, particularly to eliminate issues of stagnant water.

METHOD OF APPORTIONMENT

METHOD OF APPORTIONMENT

This section of the Engineer's Report includes an explanation of the benefits to be derived from the installation, maintenance and servicing of neighborhood park improvements and wetlands preserve areas; and the methodology used to apportion the total assessment to properties within the Atwood Ranch III Landscaping and Lighting Assessment District.

The Atwood Ranch III Landscaping and Lighting Assessment District consists of all Assessor Parcels within the boundaries as defined by the Assessment Diagram included within this Report and the Assessor Parcel Numbers listed within the included Assessment Roll. The method used for apportioning the assessments is based upon the proportional special benefits to be derived by the properties in the Atwood Ranch III Landscaping and Lighting Assessment District, over and above general benefits conferred on real property or to the public at large. The apportionment of special benefit is a two-step process: the first step is to identify the types of special benefit arising from the improvements, and the second step is to allocate the assessments to property based on the estimated relative special benefit for each type of property.

DISCUSSION OF BENEFIT

In summary, the assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. Moreover, such benefit is not based on any one property owner's use of the Assessment District's neighborhood parks or wetlands preserve areas, or a property owner's specific demographic status. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

The following benefit categories summarize the types of special benefit to residential, commercial, industrial and other lots and parcels resulting from the installation, maintenance and servicing of lighting improvements to be provided with the assessment proceeds. These categories of special benefit are derived from the statutes passed by the California Legislature and other studies which describe the types of special benefit received by

property from maintenance and improvements such as those proposed by the Auburn Area Recreation & Park District and the Atwood Ranch III Landscaping and Lighting Assessment District. These types of special benefit are summarized as follows:

- A. **PROXIMITY TO IMPROVED PARK AREAS WITHIN THE ASSESSMENT DISTRICT.**
- B. **ACCESS TO IMPROVED PARK AREAS WITHIN THE ASSESSMENT DISTRICT.**
- C. **IMPROVED VIEWS WITHIN THE ASSESSMENT DISTRICT.**
- D. **EXTENSION OF A PROPERTY'S OUTDOOR AREAS AND GREEN SPACES FOR PROPERTIES WITHIN CLOSE PROXIMITY TO THE IMPROVEMENTS.**
- E. **CREATION OF INDIVIDUAL LOTS FOR RESIDENTIAL USE THAT, IN ABSENCE OF THE ASSESSMENTS, WOULD NOT HAVE BEEN CREATED.**

In this case, the recent the SVTA v. SCCOSA decision provides enhanced clarity to the definitions of special benefits to properties in three distinct areas:

- Proximity
- Expanded or improved access
- Views

The SVTA v. SCCOSA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA v. SCCOSA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

The characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g. proximity to a park) or receives an indirect, derivative advantage resulting from the overall public benefits of the improvement (e.g. general enhancement of the district's property values).

Proximity, improved access and views, in addition to the other special benefits listed above further strengthen the basis of these assessments.

BENEFIT FACTORS

The special benefits from the Improvements are further detailed below:

PROXIMITY TO IMPROVED PARK AREAS WITHIN THE ASSESSMENT DISTRICT

Only the specific properties within close proximity to the Improvements are included in the Assessment District. Therefore, property in the Assessment District enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the Assessment District do not share.

In absence of the assessments, the Improvements would not be provided and the park areas in the Assessment District would be degraded due to insufficient funding for maintenance, upkeep and repair. Therefore, the assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the Assessment District, they provide a direct advantage and special benefit to property in the Assessment District.

ACCESS TO IMPROVED PARK AREAS WITHIN THE ASSESSMENT DISTRICT

Since the parcels in the Assessment District are nearly the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved park areas that are provided by the Assessments. This is a direct advantage and special benefit to property in the Assessment District.

IMPROVED VIEWS WITHIN THE ASSESSMENT DISTRICT

The RPD, by maintaining these park areas, provides improved views to properties in the Assessment District. The properties in the Assessment District enjoy close and unique proximity, access and views of the Improvements; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Assessment District.

EXTENSION OF A PROPERTY'S OUTDOOR AREAS AND GREEN SPACES FOR PROPERTIES WITHIN CLOSE PROXIMITY TO THE IMPROVEMENTS

In large part because it is cost prohibitive to provide large open land areas on property in the Assessment District, the residential and other benefiting properties in the Assessment District do not have large outdoor areas and green spaces. The park areas within the Assessment District provide additional outdoor areas that serve as an effective extension of the land area for proximate properties because the Improvements are uniquely proximate and accessible to property in close proximity to the Improvements. The Improvements, therefore, provide an important, valuable and desirable extension of usable land area for the direct advantage and special benefit of properties with good and close proximity to the Improvements.

CREATION OF INDIVIDUAL LOTS FOR RESIDENTIAL USE THAT, IN ABSENCE OF THE ASSESSMENTS, WOULD NOT HAVE BEEN CREATED

Typically, the original owner/developer of the property within the Assessment District agreed to the assessments. As parcels were sold, new owners were informed of the assessments through the title reports, and in some cases, through Department of Real Estate "White Paper" reports that the parcels were subject to assessment. Purchase of property was also an "agreement" to pay the assessment. Moreover, in absence of the assessments, the lots within the Assessment District would not have been created. These lots, and the improvements they support, are a special benefit to the property owners.

GENERAL VERSUS SPECIAL BENEFIT

The proceeds from the Atwood Ranch III Landscaping and Lighting Assessment District would be used to fund improvements and increased levels of maintenance to the amenities adjoining the properties in the Assessment District. In absence of the Atwood Ranch III Landscaping and Lighting Assessment District, such improvements would not be provided and the properties would not be subdivided and improved to the same extent. The Assessment District is specifically proposed to provide additional and improved public resources in the Assessment District. The park improvements provided by the Atwood Ranch III Landscaping and Lighting Assessment District increase recreational opportunities to the homes within the Atwood Ranch III development, providing benefit to the development itself and are deemed to be of special benefit. In absence of the assessments, these public resources would not be created and revenues would not be available for their continued maintenance and improvement. Therefore, the assessments solely provide special benefit to property in the Assessment District over and above the general benefits conferred by the general facilities of the Assessment District.

Although these Improvements may be available to the general public at large, the park area within the Assessment District is specifically designed, located and created to provide additional and improved public resources for property inside the Assessment District, and not the public at large. Other properties that are either outside the Assessment District or within the Assessment District and not assessed, do not enjoy the unique proximity, access, views and other special benefit factors described previously. These Improvements are of special benefit to properties located within the Assessment District because they provide a direct advantage to properties in the Assessment District that would not be provided in absence of the Assessments.

There is no widely-accepted or statutory formula for calculating general benefit. General benefits are benefits from improvements or services that are not special in nature, are not "particular and distinct" and are not "over and above" benefits received by other properties. The SVTA vs. SCCOSA decision provides some clarification by indicating that general benefits provide "an indirect, derivative advantage" and are not necessarily proximate to the improvements.

In the 2009 Dahms case, the court upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments were directly provided within the assessment district. It is also important to note that the improvements and services funded by the assessments in Pomona are similar to the improvements and services funded by the Assessments described in this Engineer's Report and the Court found these improvements and services to be 100% special benefit. Also similar to the assessments in Pomona, the Assessments described in this Engineer's Report fund improvements and services directly provided within the Assessment District and every benefiting property in the Assessment District enjoys proximity and access to the Improvements. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Assessments.

Although the analysis used to support these assessments concludes that the benefits are solely special, as described above, consideration is made for the suggestion that a portion of the benefits are general. General benefits cannot be funded by these assessments - the funding must come from other sources.

One measure of general benefits from park and recreation Improvements is the percentage of time such park and recreation Improvements are used by individuals who are not residents, employees, customers or property owners in the Assessment District. Field surveys conducted by SCI in many other similar communities in California have found that for similar local parks such as those within the Assessment District, typically 5% of the park users do not live or work within the Assessment District. This is a measure of the general benefits to the public at large.

5%	(General Benefit)
+ 95%	(Special Benefit)
= 100%	(Total Benefit)

The maintenance and servicing of these improvements is also partially funded, directly and indirectly from other sources including the Auburn Area Recreation and Park District, and Placer County as well as other public agencies. This funding comes in the form of grants, special programs, and general funds, as well as direct maintenance and servicing of facilities (e.g., curbs, gutters, streets, drainage systems, etc.). This funding from other sources more than compensates for general benefits, if any, received by the properties within the assessment district. The sum total of this contribution exceeds the 5% minimum needed to offset any general benefit, as noted above.

METHOD OF ASSESSMENT

The second step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home, or, in other words, on the basis of Equivalent Dwelling Units (EDU). This EDU methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer's Report, all properties are designated an EDU value, which is each property's relative benefit in relation to a single family home on one parcel. In this case, the "benchmark" property is the single family detached dwelling which is one Equivalent Dwelling Unit or one EDU.

ASSESSMENT APPORTIONMENT

The proposed assessments for the Atwood Ranch III Landscaping and Lighting Assessment District would provide direct and special benefit to properties in this Assessment District. Atwood Ranch III is a residential single family development project consisting of 143 single family homes. As such, each residential property receives similar benefit from the proposed improvements. Therefore, the Engineer has determined that the appropriate method of

apportionment of the benefits derived by all parcels is on a dwelling unit basis. All improved properties or properties proposed for development are assigned an EDU factor equal to the number of dwelling units developed or planned for the property. The assessments are listed on the Assessment Roll in Appendix A.

APPEALS AND INTERPRETATION

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment, may file a written appeal with the District Administrator or his or her designee. Any such appeal is limited to correction of an assessment during the then current or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the District Administrator or his or her designee will promptly review the appeal and any information provided by the property owner. If the District Administrator or his or her designee finds that the assessment should be modified, the appropriate changes shall be made to the assessment roll. If any such changes are approved after the assessment roll has been filed with the County for collection, the District Administrator or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any property owner who disagrees with the decision of the District Administrator or her or his designee, may refer their appeal to the Board of Directors of the Auburn Area Recreation & Park District and the decision of the Board of Directors of the Auburn Area Recreation & Park District shall be final.

ASSESSMENT

WHEREAS, the Board of Directors of the Auburn Area Recreation & Park District, County of Placer, California, by its Resolution No. 2017-01 adopted on February 23rd, 2017, ordered the initiation of proceedings for the continuation of the assessments for the Atwood Ranch III Landscaping and Lighting Assessment District for Fiscal Year 2017-18, pursuant to the provisions of the Landscaping and Lighting Act of 1972 and Article XIID of the California Constitution (collectively "the Act");

WHEREAS, said Resolution directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the Assessment District and an assessment of the estimated costs of the improvements upon all assessable parcels within the Assessment District, to which Resolution and the description of said proposed improvements therein contained, reference is hereby made for further particulars;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under said Act and the order of the Board of said Auburn Area Recreation & Park District, hereby make the following assessment to cover the portion of the estimated cost of said improvements, and the costs and expenses incidental thereto to be paid by the Assessment District.

The amount to be paid for said improvements and the expense incidental thereto, to be paid by the Atwood Ranch III Landscaping and Lighting Assessment District for the fiscal year 2017-18, is generally as follows in Figure 2 on the next page.

SUMMARY COST ESTIMATES

**FIGURE 2 - ATWOOD RANCH III LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT SUMMARY
COST ESTIMATES, FISCAL YEAR 2017-18**

	<i>FY 2017-18</i> <u>BUDGET</u>
Park Maintenance & Improvements	\$15,279
Preserve Maintenance and Monitoring	\$4,550
Incidental Expenses	\$4,229
TOTAL BUDGET	<u>\$24,058</u>
Less:	
Contribution from Other Sources for General Benefit	(\$1,373)
Contribution from Beginning Fund Balance	<u>(\$506)</u>
NET AMOUNT TO ASSESSMENTS	<u><u>\$22,179</u></u>

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of the Atwood Ranch III Landscaping and Lighting Assessment District. The distinctive number of each parcel or lot of land in the said Atwood Ranch III Landscaping and Lighting Assessment District is its Assessor Parcel Number appearing on the Assessment Roll.

And I do hereby assess and apportion said net amount of the cost and expenses of said improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within the Atwood Ranch III Landscaping and Lighting Assessment District, in accordance with the special benefits to be received by each parcel or lot from the improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

The assessments are made upon the parcels or lots of land within the Atwood Ranch III Landscaping and Lighting Assessment District, in proportion to the special benefits to be received by the parcels or lots of land, from said improvements.

The assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 5%. Any change in the CPI in excess of 5% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 5%. The maximum

authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of 1) 5% or 2) the change in the CPI plus any Unused CPI as described above.

Property owners in the Assessment District, in an assessment ballot proceeding, approved the initial fiscal year benefit assessment for special benefits to their property including the CPI adjustment schedule, so the assessment may continue to be levied annually and may be adjusted by up to the maximum annual CPI adjustment without any additional assessment ballot proceeding. In the event that in future years the assessments are levied at a rate less than the maximum authorized assessment rate, the assessment rate in a subsequent year may be increased up to the maximum authorized assessment rate without any additional assessment ballot proceeding.

Based on the preceding annual adjustments, the maximum possible assessment rate for Fiscal Year 2016-17 was \$193.80 per single family equivalent benefit unit. The annual change in the CPI from December 2015 to December 2016 was 3.53%. Therefore, the maximum authorized assessment rate for Fiscal Year 2017-18 has been increased by 3.53%, from \$193.80 to \$200.64 per single family equivalent benefit unit. However, the estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2017-18 at the rate of \$155.10 per single family equivalent benefit unit, which is less than the maximum authorized assessment rate and is the same rate as that levied in the previous fiscal year.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Placer for the fiscal year 2017-18. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2017-18 for each parcel or lot of land within the said Atwood Ranch III Landscaping and Lighting Assessment District.

Dated: April 12, 2017

Engineer of Work



By _____

John W. Bliss, License No. C52091



ASSESSMENT DIAGRAM

The boundaries of the Atwood Ranch III Landscaping and Lighting Assessment District are displayed on the following Assessment Diagram.