

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

6:00 PM

**THURSDAY, JUNE 27, 2019
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. In compliance with the Americans with Disabilities Act, if you need assistance to participate in this meeting, please contact the District Clerk at (530) 537-2187. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting.

1.0 CALL TO ORDER

(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

Ferris _____ Ainsleigh _____ Gray _____ Holbrook _____ Lynch _____

2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS

None.

3.0 AGENDA REVIEW, CHANGES, AND APPROVAL

Motion by _____ Second by _____ to _____

Ferris _____ Ainsleigh _____ Gray _____ Holbrook _____ Lynch _____

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 Minutes of the Meeting of the Board of Directors from May 30, 2019 and Minutes of the Special Meeting of the Board of Directors from June 13, 2019**

Review and approval of Minutes of the Meeting of the Board of Directors from April 25, 2019.

_____ **5.2 Review of Cash Requirements for May, 2019 (Standing Finance Committee)**

This item was reviewed and approved by the Standing Finance Committee and forwarded to the Consent Calendar for review and approval.

_____ **5.3 Review and Approval of Financials for May, 2019 (Standing Finance Committee)**

This item was reviewed and approved by the Standing Finance Committee and forwarded to the Consent Calendar for review and approval.

Motion by _____ second by _____ to _____

Ferris _____ Ainsleigh _____ Gray _____ Holbrook _____ Lynch _____

Roll Call Vote

6.0 ADMINISTRATOR'S AND DEPARTMENTAL REPORTS

Please see board reports, fee waiver log, vandalism reports, and project activity report under item 6.0.

7.0 UNFINISHED BUSINESS

7.1 Atwood Ranch III, Resolution Number 2019-17, A Resolution of the Auburn Area Recreation and Park District, Approving Engineer’s Report, Confirming Diagram and Assessment and Ordering the Continuation of Assessments for Fiscal Year 2019-20 for the Atwood Ranch III Landscaping and Lighting Assessment District (Acquisition and Development Committee)

PUBLIC HEARING

OPEN PUBLIC HEARING

STAFF PRESENTATION

PUBLIC COMMENT

BOARD DISCUSSION/ACTION

CLOSE PUBLIC HEARING

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors adopt Resolution Number 2019-17, A Resolution of the Auburn Area Recreation and Park District, Approving Engineer’s Report, Confirming Diagram and Assessment and Ordering the Continuation of Assessments for Fiscal Year 2019-20 for the Atwood Ranch III Landscaping and Lighting Assessment District (Acquisition and Development Committee)

Motion by _____ second by _____ to _____

Ferris _____ Ainsleigh _____ Gray _____ Holbrook _____ Lynch _____

Roll Call Vote

7.2 Resolution Number 2019-18 Indemnifying Placer County for Collection of Atwood III Assessments (Acquisition and Development Committee)

Shall the Auburn Area Recreation and Park District (ARD) adopt a resolution defending and indemnifying Placer County for collection of Atwood III assessments?

Motion by _____ second by _____ to _____

Ferris _____ Ainsleigh _____ Gray _____ Holbrook _____ Lynch _____

Roll Call Vote

7.3 Resolution Number 2019-19: James Field Renovation (Acquisition and Development Committee)

Shall the Auburn Area Recreation and Park District (ARD) adopt Resolution Number 2019-19, approving Notice of Categorical Exemption from CEQA for the James Baseball Field renovation project?

Motion by _____ second by _____ to _____

Ferris _____ Ainsleigh _____ Gray _____ Holbrook _____ Lynch _____

Roll Call Vote

7.4 SDRMA & CAPRI (Program, Personnel, Policy, Fee & Legal Review Committee)

Shall the Auburn Area Recreation and Park District (ARD) move their self-insurance Workers' Compensation and Property/Liability Insurance?

Motion by _____ second by _____ to _____

Ferris _____ Ainsleigh _____ Gray _____ Holbrook _____ Lynch _____

Roll Call Vote

7.5 Process for Selecting ARD Friend of Recreation (Program, Personnel, Policy, Fee & Legal Review Committee)

Shall the Auburn Area Recreation and Park District (ARD) create a more defined process on how the Friend of Recreation Award winner is chosen?

Motion by _____ second by _____ to _____

Ferris _____ Ainsleigh _____ Gray _____ Holbrook _____ Lynch _____

Roll Call Vote

7.6 Live Webcasts of ARD Meetings (Program, Personnel, Policy, Fee & Legal Review Committee)

Shall the Auburn Area Recreation and Park District (ARD) live-cast its Board meetings?

Motion by _____ second by _____ to _____

Ferris _____ Ainsleigh _____ Gray _____ Holbrook _____ Lynch _____

Roll Call Vote

_____ 8.0 NEW BUSINESS

8.1 Updated Recreation Services Manager Job Description (Program, Personnel, Policy, Fee & Legal Review Committee)

Shall the Auburn Area Recreation and Park District (ARD) amend the job description for the Recreation Services Manager?

Motion by _____ second by _____ to _____

Ferris _____ Ainsleigh _____ Gray _____ Holbrook _____ Lynch _____

Roll Call Vote

8.2 Request for a new Needs Survey Review (Program, Personnel, Policy, Fee & Legal Review Committee)

Shall the Auburn Area Recreation and Park District (ARD) commission a new needs survey?

Motion by _____ second by _____ to _____

Ferris _____ Ainsleigh _____ Gray _____ Holbrook _____ Lynch _____

Roll Call Vote

8.3 CSDA Board of Directors Election, Seat B

Shall the Auburn Area Recreation and Park District (ARD) Board of Directors vote for one person for the CSDA Board of Directors?

Motion by _____ second by _____ to _____

_____ Ferris _____ Ainsleigh _____ Gray _____ Holbrook _____ Lynch _____

Roll Call Vote

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

1. County Mitigation Fund, current balance \$487,738.

_____ **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 note from Bill and Jenny Jansen.

_____ **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:

6-20-19
Date

12:25 pm
Time


Clerk to the Board

SECTION: 5.0

ITEM: 5.1 REVIEW AND APPROVAL OF MINUTES OF THE MEETING OF THE BOARD OF DIRECTORS FROM MAY 30, 2019 AND MINUTES OF THE SPECIAL MEETING OF THE BOARD OF DIRECTORS FROM JUNE 13, 2019

INFORMATION: SEE ATTACHED MINUTES

STAFF RECOMMENDATION: BOARD OF DIRECTORS REVIEW & APPROVE MINUTES

FISCAL IMPACT: NONE

**Auburn Area Recreation and Park District
Minutes of the Meeting of the Board of Directors
Thursday, May 30, 2019, 6:00 p.m., Canyon View Community Center
471 Maidu Drive, Auburn, CA**

Board Members

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

Board Members

Absent: None

Staff Present:

Kahl Muscott, District Administrator
Veona Galbraith, Administrative Services Manager
Jesse Williams, Facilities & Grounds Manager
Manouch Shirvanioun, Customer Service/Marketing Manager
Sheryl Petersen, Recreation Services Manager
Debbie Thomas, Youth Services Manager
Mike Scheele, Landscape Architect/Project Manager
Patricia Larson, Recording Secretary

1.0 CALL TO ORDER

The Meeting of the Board of Directors was called to order at 6:02 p.m. by Chairman Ferris.

(PLEDGE TO THE FLAG)

2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS

Presentation from Auburn Host Lions of a check in the amount of \$231.50 to ARD for movie nights.

Presentation from 49er Lions of a check in the amount of \$231.50 to ARD for movie nights.

Presentation from Lou Anne Lee of Celebration Church of a check in the amount of \$250.00 to the ARD Youth Assistance Fund.

Presentation from Sue Chima from Elm One Stop Liquor of a check in the amount of \$420.00 to the ARD Youth Assistance Fund.

Director Scott Holbrook gave presentations from the CARPD Conference to the Board and Staff regarding a certificate of excellence award and an outstanding performance award.

Director Holbrook gave another presentation to ARD from a fundraiser for the wheelchair swing, the bike park and the kids zone for the Ain't Necessarily Dead Festival. The amount of \$1,000 was raised. Director Holbrook thanked everyone involved.

3.0 AGENDA REVIEW, CHANGES AND APPROVAL

A motion was made by Director Gray and seconded by Director Lynch to approve the agenda as written with item 8.7 being moved to after the consent calendar.

Roll Call Vote

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

5 – 0 Motion carries.

4.0 PUBLIC COMMENT

Greg Acquistapace, an Auburn, California resident gave public comment thanking the Board and Staff for their work. He has a request for more lap swimming time in the evenings or on weekends.

Sandy Amara, an Auburn, California resident gave public comment thanking the Board for all of their hard work. Ms. Amara agrees that more lap swimming is needed, possibly there could be more aquatics in North Auburn?

Dirk Amara, an Auburn, California resident gave public comment regarding the workers in back of his home, they worked hard but there is a lot of grass and foliage left on the trees. It is not sufficient for fire protection.

5.0 CONSENT ITEMS

- 5.1 Review and Approval of Minutes of the Meeting of the Board of Directors from April 25, 2019**
- 5.2 Review of Cash Requirements for April, 2019 (Standing Finance Committee)**
- 5.3 Review and Approval of Financials for March, 2019 (Standing Finance Committee)**
- 5.4 Review and Approval of Financials for April, 2019 (Standing Finance Committee)**
- 5.5 Resolution Number 2019-12, Resolution Approving the Request of \$88.92 to be Paid to ARD and Be Deposited into the Retirement Fund Account at First Foundation Bank (Standing Finance Committee)**

5.6 Resolution Number 2019-14, Transfer of Cell Tower Reserves to Future Capital Construction Reserves (Standing Finance Committee)

A motion was made by Director Holbrook and seconded by Director Gray to approve the Consent Calendar.

Roll Call Vote

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

5 – 0 Motion carries.

Item 8.7 Amending Fiscal Year 2019/2020 Project List Re: James Field Renovation

Dave Thompson, Placer High Baseball coach gave public comment that the playing conditions at James Field are not adequate or safe. He would like to move the renovation of James Field to this year.

A motion was made by Director Gray and seconded by Director Ainsleigh to move forward on going out to bid on the James Field renovation. No vote was taken.

After further board discussion, Director Gray withdrew his motion.

This project will be going out to bid.

Dave Thompson and Ryan Mcreynolds will be meeting with Kahl Muscott and Mike Scheele regarding this project.

6.0 ADMINISTRATOR’S AND DEPARTMENTAL REPORTS

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

7.0 UNFINISHED BUSINESS

7.1 Atwood Ranch III, Resolution Number 2019-11, Resolution of Intention to Levy Annual Assessment, Preliminarily Accepting Engineer’s Report (Acquisition and Development Committee)

A motion was made by Director Holbrook and seconded by Director Gray to adopt Resolution Number 2019-11 declaring the Board’s intention to levy the continued assessments for fiscal year 2019-2020, preliminarily approving the Engineer’s Report for the Atwood Ranch III Landscaping and Lighting Assessment District, and providing for the notice of a public hearing on June 27, 2019 regarding levying the continued annual assessments for fiscal year 2019-2020.

Roll Call Vote

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

5 – 0 Motion carries.

8.0 NEW BUSINESS

8.1 Resolution Number 2019-13, Moving Residual Funds to the Future Capital Construction Fund (Standing Finance Committee)

A motion was made by Director Holbrook and seconded by Director Ainsleigh to adopt Resolution Number 2019-13, Moving Residual Funds to the Future Capital Construction Fund.

Roll Call Vote

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

5 – 0 Motion carries.

8.2 Fee Waiver Request from Auburn Senior Center (Standing Finance Committee)

A motion was made by Director Ferris and seconded by Director Ainsleigh to approve the fee waiver request and revise the Fee Waiver Policy.

Roll Call Vote

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

2 yes - 3 noes - Motion did not carry.

A motion was made by director Holbrook and seconded by Director Lynch to approve the fee waiver request from Auburn Senior Center for the same amount as the 2018 fee waiver (\$1,344).

Roll Call Vote

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

4 – 1 Motion carries.

8.3 Letter Opposing SB 13: Impact Fees on Accessory Dwellings (Program, Personnel, Policy, Fee and Legal Review Committee)

A motion was made by Director Holbrook and seconded by Director Lynch to approve the letter opposing SB 13: Impact Fees on Accessory Dwellings.

Roll Call Vote

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

5 – 0 Motion carries.

8.4 Prohibited Acts and Crime in ARD Parks and Facilities (Program, Personnel, Policy, Fee and Legal Review Committee)

A motion was made by Director Holbrook and seconded by Director Ainsleigh to approve the proposed policy on prosecuting criminal acts and violations of District Ordinances and Policies.

Roll Call Vote

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

3 – 1 – 1 Motion carries.

8.5 New Job Description; Temporary Special Project Coordinator (Program, Personnel, Policy, Fee and Legal Review Committee)

A motion was made by Director Holbrook and seconded by Director Ferris to approve the Temporary Special Project Coordinator position.

Roll Call Vote

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

3 – 1 – 1 Motion carries.

8.6 Robert’s Rules of Order, Rosenberg’s Rules of Order and ARD Policy (Program, Personnel, Policy, Fee and Legal Review Committee)

A motion was made by Director Holbrook and seconded by Director Ainsleigh to approve amending its policy on the conduct of business and rules of debate at Board meetings to reference Rosenberg’s Rules of Order.

Roll Call Vote

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

3 – 2 Motion carries.

9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS

1. Discussion of naming an ARD facility after Bill and Jenny Jansen – this item was discussed by the Board with consensus not to name a facility after the Jansens.
2. Discussion of process of selecting ARD Friend of Recreation – this item was sent back to the Program, Personnel, Policy, Fee & Legal Review committee for a final recommendation.
3. Discussion of live Webcasts of ARD meetings – this item was sent to the Program, Personnel, Policy, Fee & Legal Review committee for consideration.
4. County Mitigation Fund, current balance \$487,738.

10.0 BRIEF TANNOUNCEMENTS 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

Thank you note from Sight Word Busters.

12.0 PUBLIC COMMENT

None.

13.0 CLOSED SESSION – Closed session began at 8:01 p.m.

14.0 OPEN SESSION – Open session began at 8:04 p.m., there was no reportable action.

ADJOURNMENT - As there was no further business, the meeting was adjourned at 8:05 p.m. by Chairman Ferris.

Board Secretary

Date

**Auburn Area Recreation and Park District
Minutes of the Special Meeting of the Board of Directors
Thursday, June 13, 2019, 6:00 p.m., Canyon View Community Center
471 Maidu Drive, Auburn, CA**

Board Members

Present: Chairman Jim Ferris
Director Jim Gray
Director Mike Lynch
Director H. Gordon Ainsleigh

Board Members

Absent: Director Scott Holbrook

Staff Present:

Kahl Muscott, District Administrator
Veona Galbraith, Administrative Services Manager
Mike Scheele, Landscape Architect/Project Manager
Patricia Larson, Recording Secretary

1.0 CALL TO ORDER

The Special Meeting of the Board of Directors was called to order at 6:02 p.m. by Chairman Ferris.

(PLEDGE TO THE FLAG)

PUBLIC COMMENT

None.

_____ 1.0 Resolution Number 2019-15: ARD Bike Park Phase One Project – Award of Contract

A motion was made by Director Lynch and seconded by Director Gray to Adopt Resolution Number 2019-15: ARD Bike Park Phase One Project – Award of Contract.

Roll Call Vote

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

4 – 0 Motion carries.

_____ **2.0 Resolution Number 2019-16: Request for Additional Contingency Funds for Regional Park Irrigation Pump Project**

A motion was made by Director Gray and seconded by Director Lynch to adopt Resolution Number 2019-16: Resolution approving a contingency fund increase of \$1,565.00 for the Regional Park Irrigation Pump Project.

Roll Call Vote

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

4 – 0 Motion carries.

_____ **3.0 CLOSED SESSION – Closed Session began at 6:10 p.m.**

3.1 PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE (Gov. Code §§ 54954.5, subd; (e), 54957.)

_____ **4.0 OPEN SESSION – REPORT/ACTION ON OR ABOUT CLOSED SESSION – Open Session began at 6:30 p.m.**

The ARD Board of Directors voted 4 – 0 to authorize the District Administrator to resolve an employment issue.

ADJOURNMENT

As there was no further business, the meeting was adjourned at 6:30 by Chairman Ferris.

Board Secretary

Date

SECTION: 5.0

**ITEM: 5.2 REVIEW OF CASH REQUIREMENTS FOR
MAY, 2019**

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: \$240,956.56

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

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

Sorted By: Check Date

* Voided Checks

| Check Number | Vendor ID | Vendor Check Name | Check Date | Checkbook ID | Audit Trail Code | Amount |
|--------------|-----------|--------------------------------|------------|--------------|------------------|-------------|
| 18399 | 1099-324 | Mariann R. Smith | 5/1/2019 | COMM 1ST | PMCHK00002554 | \$200.00 |
| 18400 | 1099-326 | Gary Bowman | 5/1/2019 | COMM 1ST | PMCHK00002554 | \$100.00 |
| 18401 | 1099-344 | John Massey | 5/1/2019 | COMM 1ST | PMCHK00002554 | \$200.00 |
| 18402 | L0037 | Keith Little | 5/1/2019 | COMM 1ST | PMCHK00002554 | \$2,000.00 |
| 18403 | TEMP R | Bill Raney | 5/1/2019 | COMM 1ST | PMCHK00002554 | \$100.00 |
| 18404 | TEMPE | David Evans | 5/1/2019 | COMM 1ST | PMCHK00002554 | \$400.00 |
| 18405 | TEMPK | Hannah Jane Kile | 5/1/2019 | COMM 1ST | PMCHK00002554 | \$100.00 |
| 18407 | 1099-365 | Marjo Wilson | 5/1/2019 | COMM 1ST | PMCHK00002554 | \$700.00 |
| 18408 | TEMPS | Daniel Roest | 5/1/2019 | COMM 1ST | PMCHK00002555 | \$150.00 |
| 18476 | U0019 | US Bank | 5/8/2019 | COMM 1ST | PMCHK00002558 | \$9,328.43 |
| 18410 | 1099-103 | Terry Masten | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$61.75 |
| 18411 | 1099-104 | Thomas Seibel | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$130.00 |
| 18412 | 1099-218 | Auburn Gymnastics Center | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$227.50 |
| 18413 | 1099-256 | Healing Pastures, Inc. | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$354.25 |
| 18414 | 1099-271 | Kelpro Security | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$1,920.00 |
| 18415 | 1099-291 | Isaac Humber | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$234.00 |
| 18416 | 1099-313 | Alison Lloyd | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$429.00 |
| 18417 | 1099-332 | Danielle Herreid | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$188.40 |
| 18418 | 1099-5 | Daniel Crandall | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$206.50 |
| 18419 | A0001 | Recology Auburn Placer | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$818.92 |
| 18420 | A0013 | AT&T | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$60.00 |
| 18421 | A0014 | AT&T | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$318.77 |
| 18422 | A0018 | Auburn Chamber of Commerce | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$500.00 |
| 18423 | A0027 | Recology Auburn Placer | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$917.29 |
| 18424 | A0051 | Anderson's Sierra Pipe Co. | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$536.78 |
| 18425 | A1010 | Advantage Marketing and Print | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$1,992.75 |
| 18426 | C0061 | California Computer Services | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$220.00 |
| 18427 | C0072 | CIT Technology Fin. Serv., Inc | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$599.20 |
| 18428 | C0113 | Cooks Portable Toilets & Septi | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$1,623.00 |
| 18429 | C0117 | SupplyWorks | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$231.72 |
| 18430 | C0120 | Capture Technologies | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$2,846.98 |
| 18431 | D0010 | Diamond Pacific | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$3,203.93 |
| 18432 | D0025 | Dawson Oil Company | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$3,058.11 |
| 18433 | E0029 | Ed's Plumbing | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$226.52 |
| 18434 | H0061 | Horizon | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$104.84 |
| 18435 | K0010 | Knorr Systems, Inc. | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$70.45 |
| 18436 | K0011 | Kaiser Foundation Health Plan, | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$17,695.65 |
| 18437 | M0011 | Mallard Creek | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$1,147.46 |
| 18438 | M0098 | Meadow Vista County Water Dist | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$1,011.88 |
| 18439 | N0003 | Norris Electric, Inc. | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$255.32 |
| 18440 | N0008 | Sunbelt Rentals, Inc. | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$1,507.12 |
| 18441 | N0048 | Normac, Inc. | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$831.26 |
| 18442 | P0001 | Placer Farm Supply | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$257.85 |
| 18443 | P0023 | PG&E | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$86.20 |
| 18444 | P0084 | Placer County Public Works & F | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$16,745.03 |
| 18445 | P0116 | Print Project Managers | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$10,814.51 |
| 18446 | R0035 | Reliable Auto Glass | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$245.83 |
| 18447 | R0073 | Riebes Auto Parts | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$103.49 |
| 18448 | R0076 | Robert Brooke & Associates | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$142.67 |
| 18449 | S0025 | Sierra Pacific Turf Supply, In | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$1,671.15 |
| 18450 | S0054 | Souza's Tire Service | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$149.15 |
| 18451 | S0067 | Superfast Copy | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$33.24 |
| 18452 | S0145 | SCP Pool Distributors LLC | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$798.36 |
| 18453 | S0152 | SiteOne Landscape Supply, LLC | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$1,256.45 |
| 18454 | S0159 | Sac Ice | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$899.53 |
| 18455 | S0163 | Steffen's HVAC Services | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$4,211.00 |

* Voided Checks

| Check Number | Vendor ID | Vendor Check Name | Check Date | Checkbook ID | Audit Trail Code | Amount |
|--------------|-----------|--------------------------------|------------|--------------|------------------|-------------|
| 18456 | S1003 | Sutter Medical Foundation | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$360.00 |
| 18457 | S1007 | Stationary Engineers, Local 39 | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$465.50 |
| 18458 | T0046 | Linda Donnelly | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$488.00 |
| 18459 | T1000 | Transamerica Life Insurance | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$440.00 |
| 18460 | TEMPB | Barbie Baio | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$165.00 |
| 18461 | TEMPC | Cynthia Camper | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$15.00 |
| 18462 | TEMPE | Lisa Evans | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$414.00 |
| 18463 | TEMPI | Leslie Golden | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$40.00 |
| 18464 | TEMPO | Chris Mayberry | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$15.00 |
| 18466 | TEMPS | Marilyn Stover | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$40.00 |
| 18467 | TEMPT | Crystal Tobin | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$60.00 |
| 18468 | TEMPW | Leslie Wall | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$40.00 |
| 18469 | V0007 | Verizon Wireless | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$719.09 |
| 18470 | V0019 | Valley Rock Landscape Material | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$15,123.71 |
| 18471 | W0001 | Walker's Office Supplies, Inc. | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$1,184.30 |
| 18472 | W0003 | Warehouse Paint Incorporated | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$215.74 |
| 18473 | W0044 | Wave | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$1,683.79 |
| 18475 | Y0002 | Yuba Safe & Lock, Inc. | 5/10/2019 | COMM 1ST | PMCHK00002557 | \$100.40 |
| 18151 | 1099-341 | Twardis, Bryan | 5/17/2019 | COMM 1ST | PMCHK00002560 | \$288.00 |
| 18477 | S1007 | Stationary Engineers, Local 39 | 5/17/2019 | COMM 1ST | PMCHK00002559 | \$465.50 |
| 18478 | U0033 | United States Treasury | 5/17/2019 | COMM 1ST | PMCHK00002559 | \$155.24 |
| ACH 5/20 | U0032 | UnityFisolutions | 5/20/2019 | COMM 1ST | PMCHK00002561 | \$64.70 |
| 18480 | 1099-193 | Celena Polena | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$156.00 |
| 18481 | 1099-218 | Auburn Gymnastics Center | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$406.25 |
| 18482 | 1099-269 | Deborah Lynn | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$312.00 |
| 18483 | 1099-277 | Foothill Karate Do | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$724.75 |
| 18484 | 1099-295 | Juli Land-Marx | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$1,500.00 |
| 18485 | 1099-313 | Alison Lloyd | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$787.60 |
| 18486 | 1099-332 | Danielle Herreid | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$302.40 |
| 18487 | 1099-341 | Twardis, Bryan | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$576.00 |
| 18488 | 1099-358 | Natalia Roberti | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$96.00 |
| 18489 | 1099-360 | Michele Newman | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$72.00 |
| 18490 | 1099-363 | Cheyenne Little | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$480.60 |
| 18491 | A0018 | Auburn Chamber of Commerce | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$200.00 |
| 18492 | A0027 | Recology Auburn Placer | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$1,263.28 |
| 18493 | A0051 | Anderson's Sierra Pipe Co. | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$258.82 |
| 18494 | A0091 | Altara | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$959.84 |
| 18495 | A0134 | Advanced Intregated Pest Mana | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$677.00 |
| 18496 | A0139 | Auburn Ford | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$351.86 |
| 18497 | A0148 | All Pro Backflow | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$510.65 |
| 18498 | A1010 | Advantage Martketing and Print | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$508.90 |
| 18499 | B0064 | Blue Moon Designs | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$817.67 |
| 18500 | B0070 | BWD General Engineering Contra | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$30,404.75 |
| 18501 | C0041 | CPRS | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$170.00 |
| 18502 | C0061 | California Computer Services | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$192.87 |
| 18503 | C0075 | Cintas Corporation | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$87.69 |
| 18504 | C0104 | Campera Propane Service | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$130.75 |
| 18505 | C0111 | Cal.net | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$66.90 |
| 18506 | C0121 | Cole Huber LLP | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$6,826.03 |
| 18507 | C0130 | Cirrus Group LLC | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$502.00 |
| 18508 | D0010 | Diamond Pacific | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$3,508.21 |
| 18509 | D0016 | Dancing Dog Productions | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$1,473.11 |
| 18510 | D0066 | De Lage Landen Financial Servi | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$332.48 |
| 18511 | E0008 | Ewing Irrigation Products, Inc | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$3,941.16 |
| 18512 | E0028 | E-Z-GO A TEXTRON COMPANY | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$55.71 |
| 18513 | F0023 | Jerry Fisher | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$19.55 |
| 18514 | F0038 | Fastenal Company | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$25.87 |
| 18515 | G0006 | Gold Country Media Publication | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$1,890.70 |
| 18516 | G0027 | Giuliani & Kull - Auburn Inc. | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$1,245.00 |
| 18517 | G0045 | GSSA | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$577.50 |
| 18518 | H0056 | Humana Dental Ins. Co | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$2,201.55 |
| 18519 | I0010 | Inland Business Systems | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$267.45 |
| 18520 | J0005 | J & S Asphalt | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$8,700.00 |

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 |
|---------------|-----------|--------------------------------|------------|--------------|-------------------------|--------------|
| 18521 | L0016 | Loomis Union School District | 5/24/2019 | COMM 1ST | PMCHK00002562 | |
| 18522 | L0027 | Pat Larson | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$8,865.00 |
| 18523 | L0033 | Les Schwab | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$36.11 |
| 18524 | M0013 | Meadow Vista Hardware | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$310.52 |
| 18525 | M0065 | Wendy Murdoch | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$138.39 |
| 18526 | M0074 | Miracle Playsystems Inc | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$45.00 |
| 18527 | M0077 | Mutt Mitt | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$2,951.97 |
| 18528 | N0003 | Norris Electric, Inc. | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$166.25 |
| 18529 | N0051 | National Aquatic Services, Inc | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$428.51 |
| 18530 | P0005 | Placer County Water Agency | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$3,717.80 |
| 18531 | P0007 | Pacific Gas & Electric Company | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$82.50 |
| 18532 | P0021 | Petty Cash | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$10,577.52 |
| 18533 | P0088 | PBM Construction Inc | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$155.12 |
| 18534 | R0073 | Riebes Auto Parts | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$1,120.00 |
| 18535 | S0009 | Sierra Saw Sales And Service | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$177.78 |
| 18536 | S0034 | Thatcher Company | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$7.89 |
| 18537 | S0067 | Superfast Copy | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$1,018.90 |
| 18538 | S0094 | Manouch Shirvanioun | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$239.55 |
| 18539 | S0145 | SCP Pool Distributors LLC | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$67.61 |
| 18540 | S0154 | Mike Scheele | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$650.76 |
| 18541 | S1000 | State Of California/DOJ | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$144.90 |
| 18542 | S1003 | Sutter Medical Foundation | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$234.00 |
| 18543 | T0031 | Turf Star, Inc. | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$60.00 |
| 18544 | T0071 | TIAA Commercial Finance, Inc. | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$1,588.95 |
| 18545 | TEMPC | Tanya Canfield | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$107.34 |
| 18546 | TEMPO | Mike Divine | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$85.00 |
| 18547 | TEMPE | Cherry Eden | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$120.00 |
| 18548 | TEMPI | Brenda Hood | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$50.00 |
| 18549 | TEMPI | Valerie Martin | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$25.00 |
| 18550 | TEMPI | Aaron Rea | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$25.00 |
| 18551 | U0016 | Uptown Signs & Graphics, Inc. | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$135.00 |
| 18552 | V0019 | Valley Rock Landscape Material | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$270.28 |
| 18553 | W0001 | Walker's Office Supplies, Inc. | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$3,997.39 |
| 18554 | W0043 | West Coast Fire Protection Sys | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$1,695.98 |
| 18555 | Y0003 | Yamasaki Landscape Architectur | 5/24/2019 | COMM 1ST | PMCHK00002562 | \$750.00 |
| 18556 | S0016 | Sam's Club | 5/31/2019 | COMM 1ST | PMCHK00002563 | \$8,250.00 |
| 18557 | TEMPI | Hilary Millikan | 5/31/2019 | COMM 1ST | PMCHK00002563 | \$1,739.43 |
| 18558 | TEMPI | Amanda Parsons | 5/31/2019 | COMM 1ST | PMCHK00002563 | \$250.00 |
| 18559 | TEMPI | Aliasha Ruland | 5/31/2019 | COMM 1ST | PMCHK00002563 | \$120.00 |
| 18560 | U0033 | United States Treasury | 5/31/2019 | COMM 1ST | PMCHK00002563 | \$130.00 |
| | | | | | PMCHK00002563 | \$75.00 |
| Total Checks: | 159 | | | | | |
| | | | | | Total Amount of Checks: | \$240,956.56 |

SECTION: 5.0

**ITEM: 5.3 REVIEW OF FINANCIALS FOR
MAY, 2019**

DESCRIPTION:

INFORMATION: SEE ATTACHED INFORMATION

**STAFF
RECOMMENDATION: REVIEW AND APPROVE FINANCIALS**

Notations from May's Financials:

Revenues –

- We had a shortfall in May Rentals of \$6,000; mostly from Railhead A and Beggs Field. While some of this loss was caused by rainouts, most of Railhead A is being posted in June because the reservation was just received.
- Donations are up \$8,000 due to the Rotary Contributions toward Railhead Park.
- Tax Revenues came in \$25,500 above budget.

Expenses –

- Utilities were low for May; assuming this is due to weather differences from last year, saving \$6,000.
- Maintenance Expense was over by \$16,000. \$4,600 was spent on roof repairs at Recreation Community Center that was unexpected, extended maintenance on equipment at \$1,800, some unbudgeted repairs totaling \$5,400 to the Gazebo at Recreation Park and a large supply of walk on bark for Regional Park's Beautification preparation for Party in the Park setting us back \$3,700.
- Benefit & Payroll Costs were under by \$5,500. The savings are attributed to the shortage of staff.
- Capital Improvement Projects were over by \$19,500, most of which was spent on the Railhead Rotary Service Day. We will see approximately \$17,000 in total donations for this project next month.

PROFIT & LOSS
19/20 Approved Budget

| | Approved Budget FY 19-20 | % Of Total | 2019 April ACTUALS | Last Yr May Actuals | 2019 YTD ACTUALS | 2019 YTD BUDGET | Last Yr YTD ACTUALS |
|--------------------------------------|--------------------------|---------------|---------------------|---------------------|--------------------|--------------------|---------------------|
| Operating Revenues | | | | | | | |
| Program Revenue | 1,254,440 | 20% | 180,125 | 197,023 | 309,875 | 310,630 | 307,881 |
| Facility Revenue | 178,050 | 3% | 18,315 | 21,982 | 73,378 | 79,710 | 78,208 |
| Misc. Revenue | 49,790 | 1% | 5,766 | 5,046 | 10,795 | 11,582 | 9,599 |
| Grants & Donations | 11,440 | 0% | 8,250 | 322 | 8,350 | 320 | 322 |
| Interest Income | 60,270 | 1% | 8,785 | 8,496 | 16,842 | 13,910 | 15,742 |
| Equipment Reserve Transfers | 292,700 | 5% | - | - | - | - | - |
| Project Reserve Transfers | 807,700 | 13% | - | - | 19,000 | 19,000 | 35,000 |
| Tax Revenue | 3,233,500 | 53% | 3,314 | 3,329 | 1,262,088 | 1,225,980 | 1,190,269 |
| In Kind/Atwood | 26,470 | 0% | - | - | 9,626 | 10,580 | 8,872 |
| County & City Mitigation Revenue | 242,300 | 4% | - | - | - | - | - |
| Total Operating Revenue | 6,156,660 | 100.00 | 224,555 | 236,198 | 1,709,954 | 1,671,712 | 1,645,893 |
| Expenditures | | | | | | | |
| Program Expense | 245,940 | 4% | 25,212 | 15,395 | 34,695 | 32,600 | 40,128 |
| Operating & Supplies | 390,380 | 7% | 41,802 | 36,964 | 55,224 | 51,760 | 51,636 |
| Utilities Expense | 213,290 | 4% | 24,681 | 25,603 | 25,921 | 32,400 | 38,646 |
| Professional Services | 64,840 | 1% | 12,714 | 1,365 | 11,584 | 11,310 | 5,802 |
| Building & Grounds Maintenance | 486,890 | 8% | 47,803 | 31,600 | 62,739 | 46,720 | 37,778 |
| Property Tax Admin. | 60,950 | 1% | - | - | - | - | - |
| Wages | 2,332,460 | 39% | 255,903 | 165,791 | 312,704 | 313,870 | 230,411 |
| Benefits & Payroll Costs | 901,850 | 15% | 79,579 | 52,333 | 121,165 | 126,700 | 110,948 |
| Fixed Asset Expense | 307,410 | 5% | 33,498 | 7,529 | 33,498 | 33,600 | 8,202 |
| Capital Improvement Projects | 995,000 | 17% | 35,103 | 338 | 37,317 | 17,800 | 86,935 |
| Debt Services | 2,000 | 0% | - | - | - | - | - |
| Total Expenditures | 6,001,010 | 100.00 | 556,095 | 336,918 | 694,847 | 666,760 | 610,486 |
| Net Revenue Over Expenditures | \$ 155,650 | 2.53 | \$ (331,540) | (100,720) | \$1,015,107 | \$1,004,952 | \$1,035,407 |
| Annual Contingency Reserve (1-2%) | | | | | | Total | Total |
| Annual Equip Replacement Reserve | \$ 50,000 | | | | \$ 50,000 | \$ 450,000 | \$ 450,000 |
| Future Capital Construction Reserve | | | | | \$ 202,459 | \$ 872,282 | \$ 868,886 |
| Cell Tower Reserves | | | | | \$ (122,459) | \$ 875,098 | \$ 965,971 |
| ADA Reserve | \$ 5,000 | | | | \$ 5,000 | \$ - | \$ 122,459 |
| CalPERS unfunded liability reserve | \$ 45,800 | | | | \$ 45,800 | \$ 25,032 | \$ 75,032 |
| TOTAL RESERVE BALANCES | | | | | \$ 45,800 | \$ 183,200 | \$ 137,400 |
| Net Position \$ | 54,850 | | | | \$ 2,405,612 | \$ 2,619,748 | |

Auburn Area Recreation and Park District
Balance Sheet
5/31/2019

| | Current YTD |
|---|-----------------------|
| ASSETS | |
| <u>Current Assets</u> | |
| Imprest Fund (Petty Cash) | \$580.00 |
| First Foundation Bank | 171,195.52 |
| Placer County Treasure-General | 4,260,435.95 |
| Placer County Treasurer - City Trust | 475,361.64 |
| Accounts Receivable | 13,017.35 |
| PCOE Receivables | 20,040.00 |
| Prepaid Liability Expense | 6,011.50 |
| Prepaid Workers Comp Insurance | 14,633.67 |
| TOTAL ASSETS | \$4,961,275.63 |
| LIABILITIES AND NET PROFIT | |
| <u>Current Liabilities</u> | |
| Prepaid Revenue | \$39.00 |
| Gift Certificates | 168.00 |
| Compensated Absenses | 139,469.93 |
| Sales Tax Payable | 198.24 |
| Total Current Liabilities | \$139,875.17 |
| <u>Net Position</u> | |
| General Fund Balance | \$3,837,920.21 |
| Net Profit (Loss) | 983,480.25 |
| Total Net Postion | \$4,821,400.46 |
| TOTAL LIABILITY AND NET POSITION | \$4,961,275.63 |

**Auburn Recreation and Park District
Balance Sheet
As of 5/31/2019**

ASSETS

Current Assets

| | |
|--|--------------|
| Petty Cash | 580.00 |
| First Foundation Bank | 171,195.52 |
| Placer County Treasurer – General Fund | 4,260,435.95 |
| Placer County Treasurer – City Trust | 475,361.64 |
| Accounts Receivable – ARD | 13,017.35 |
| PCOE Youth Services Receivable | 20,040.00 |
| Prepaid Expenses | 0.00 |
| Prepaid Liability Insurance | 6,011.50 |
| Prepaid Workers Comp Insurance | 14,633.67 |

Total Current Assets **\$4,961,275.63**

Fixed Assets

| | |
|--|----------------|
| Fixed Assets: Land | 1,970,546.12 |
| Fixed Assets: Structures | 12,850,618.21 |
| Fixed Assets: Equipment | 1,033,763.22 |
| Fixed Assets: Computer Equipment & Software | 139,790.60 |
| Fixed Assets: Vehicles | 265,282.64 |
| Fixed Assets: Office Furniture & Rec Equipment | 104,734.72 |
| Construction In Progress | 459,600.47 |
| Less: Accumulated Depreciation | (9,493,406.19) |

Total Fixed Assets **\$7,330,929.79**

TOTAL ASSETS **\$12,292,205.42**

**Auburn Recreation and Park District
Balance Sheet (Continued)
As of 5/31/2019**

| | |
|--|----------------------------|
| LIABILITIES AND NET POSITON | |
| Current Liabilities | |
| Prepaid Revenue | 39.00 |
| Liability Insurance Payable | 0.00 |
| Gift Certificates | 168.00 |
| Compensated Absences | 139,469.93 |
| Accounts Payable | 0.00 |
| Sales Tax Payable | 198.24 |
| Misc Deductions Payable | 0.00 |
| Worker's Comp Payable | 0.00 |
| Accrued Expenses | 0.00 |
| Accrued Payroll | 0.00 |
| | 0.00 |
| Total Current Liabilities | \$139,875.17 |
| Fund Balances | |
| Investments in Fixed Assets | 7,330,929.79 |
| GFB: Youth Assistance Fund | 15,762.20 |
| GFB: General Fund Balance | 926,401.49 |
| RFB: Reserved (City Mitigation) | 475,361.64 |
| RFB: Equip Replacement Reserve | 872,281.72 |
| RFB: Contingency Reserve | 450,000.00 |
| RFB: Future Capital Construction | 875,098.49 |
| DFB: Arboretum Grant Fund | 13,275.73 |
| DFB: Designated – Atwood Fund | 503.53 |
| DFB: Atwood – Equipment Repl Fund | 1,003.66 |
| DFB: Calpers – Unfunded Liability Fund | 183,200.00 |
| DFB: ADA Reserves | 25,031.75 |
| Net Position | 983,480.25 |
| Total Assets | 7,330,929.79 |
| Total Unrestricted Funds GFB | 942,163.69 |
| Total Reserved Funds | 2,672,741.85 |
| Total Designated Funds | 223,014.67 |
| TOTAL LIABILITIES AND NET POSITION | <u>\$12,292,205.42</u> |

Auburn Area Recreation & Park District

Profit & Loss

ALL DEPARTMENTS

Auburn Rec & Park

Profit & Loss - Summary
4/1/2019 To 5/31/2019

For All Segment1s

For All Segment4s

| | Current Month | Actual YTD | Budget YTD | Variance | Percent Of Budget |
|--------------------------------------|---------------------|-----------------------|-----------------------|--------------------|-------------------|
| OPERATING REVENUE | | | | | |
| Park & Recreation Services | 180,125.00 | 309,875.00 | 310,630.00 | (755.00) | 99.76 |
| Rents & Concessions | 18,315.13 | 73,377.61 | 79,710.00 | (6,332.39) | 92.06 |
| Miscellaneous Revenue | 5,766.12 | 10,794.54 | 11,582.00 | (787.46) | 93.20 |
| Grants & Donations | 8,250.00 | 8,350.00 | 320.00 | 8,030.00 | 2609.38 |
| Interest Income | 8,784.72 | 16,841.80 | 13,910.00 | 2,931.80 | 121.08 |
| Taxes Revenue | 3,314.26 | 1,262,087.69 | 1,236,560.00 | 25,527.69 | 102.06 |
| TOTAL OPERATING REVENUE | \$224,555.23 | \$1,681,326.64 | \$1,652,712.00 | \$28,614.64 | 101.73% |
| OTHER FINANCING SOURCES | | | | | |
| TOTAL OTHER FINANCING SOURCES | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00% |
| TOTAL REVENUES | 224,555.23 | 1,681,326.64 | 1,652,712.00 | 28,614.64 | 101.73 |
| EXPENDITURES | | | | | |
| Program Expenses | 25,212.34 | 34,694.91 | 32,600.00 | 2,094.91 | 106.43 |
| Operations & Supplies Expense | 41,802.02 | 55,223.53 | 51,760.00 | 3,463.53 | 106.69 |
| Utilities Expense | 24,680.08 | 25,920.81 | 32,400.00 | (6,479.19) | 80.00 |
| Legal Expenses | 6,826.03 | 7,258.03 | 6,240.00 | 1,018.03 | 116.32 |
| Professional Services | 5,887.70 | 7,326.48 | 5,070.00 | 2,256.48 | 144.51 |
| Bldg & Grounds Maintenance | 47,603.40 | 62,739.15 | 46,720.00 | 16,019.15 | 134.29 |
| Salaries Expense | 255,903.44 | 312,704.19 | 313,870.00 | (1,165.81) | 99.63 |
| Benefits & Payroll Costs | 79,579.14 | 121,165.01 | 126,700.00 | (5,534.99) | 95.63 |
| Fixed Asset Expense | 33,497.55 | 33,497.55 | 33,600.00 | (102.45) | 99.70 |
| Capital Improvement Projects | 35,103.44 | 37,316.73 | 17,800.00 | 19,516.73 | 209.65 |
| TOTAL EXPENDITURES | \$556,095.14 | \$697,846.39 | \$666,760.00 | \$31,086.39 | 104.66% |

Auburn Rec & Park
 Profit & Loss - Summary
 4/1/2019 To 5/31/2019
 For All Segment1s
 For All Segment4s

| | Current Month | Actual YTD | Budget YTD | Variance | Percent Of Budget |
|------------------------------------|----------------|--------------|--------------|--------------|-------------------|
| NET REVENUE OVER EXPENDITURES | (\$331,539.91) | \$983,480.25 | \$985,952.00 | (\$2,471.75) | 99.75% |
| ADJ. NET REVENUE OVER EXPENDITURES | (\$331,539.91) | \$983,480.25 | \$985,952.00 | (\$2,471.75) | 99.75% |

SECTION: 6.0

**BOARD REPORTS, FEE WAIVER LOG,
VANDALISM REPORTS & PROJECT
ACTIVITY REPORT**

INFORMATION:

SEE ATTACHMENTS

Kahl Muscott
District Administrator
Report to the Board of Directors
June, 2019

- Firebreak/weed eating work is done on the property behind the houses on Vista Del Lago (the land we manage behind the PCWA shop yard on Maidu). The neighbors were very thankful. One man even did a lunch BBQ for the staff. Work is continuing along Maidu Dr. and then over to CVCC. From there, staff will make its way to Atwood Park, then to the MV Arboretum then to Regional Park.
- The water line that feeds the MV Park pond (and several other properties) is currently broken. The line is fed by a PCWA canal. The work up at the leak has been made more difficult by the fact that there is now a locked gate across the access road. Jesse has been working with the property owner on gaining gate access.
- We are in a waiting game on the Regional Park irrigation pump, as we wait for it to finish being constructed. We should have it installed and running in early July. In the meantime, we have been using the old pump, which must be turned on manually and only produces about 50% of the needed pressure.
- ARD staff worked with Little League volunteers to prep James Field for a large tournament.
- Regarding the 24 Acres: at this point, there is some confusion about when CEQA must be completed. From what we read and understand, it must be done by November. That seems almost impossibly quick for most projects, including ours. Doug Houston has spoken with State Parks (they administer the grants), and while they are still a bit vague, it sounds like we will need to wait until round 2 or 3 to apply, however we can get started on the CEQA ahead of those rounds.
- The James Field Renovation Project is currently out to bid.
- The PHS Grad Night went well this year with no reported issues.
- MVCC reports that the back patio area is almost complete. Fred Eichenhofer also said that they are in the process of trying to sell property donated by Bruce Broadwell. Once it sells, Fred said they will be very close to having enough money to complete the rest of the building.
- Gary Flanagan, my contact on the Placer County Fish and Game Commission, let me know that he has helped secure an allotment of 1,000 lbs. of trout for the Regional Park pond and 1,000 lbs. of trout for the MV Park pond. These stockings will happen sometime in December – March and are on top of the fish we get for the Placer Sportsmen Derby and the Fishing in the City program.
- On a personal note, my time as President of the Rotary Club of Auburn has ended.

Meetings and events attended or scheduled to attend:

6/3: Smart Watch energy re: possible programs for energy savings

6/4: Rotary

6/7: Diana Boyer re: Bike Park

6/10: F&G Park Worker interview

6/10: Randy Spangler re: Bike Park

6/10: Reclamation, CalFire, State Parks re: fire prevention/fuel load reduction

6/11: Safety meeting

6/11: Rotary

6/13: Special Board meeting

6/14: F&G Park Worker interviews

6/17: A&D Committee
6/18: Rotary
6/19: Policy Committee
6/19: Finance Committee
6/21: Party in the Park
6/25: Rotary
6/27: James Field bid walk

Veona Galbraith
Administrative Services Manager
Report to the Board of Directors
June, 2019

Notations from May's Financials:

Revenues –

- We had a shortfall in May Rentals of \$6,000; mostly from Railhead A and Beggs Field. While some of this loss was caused by rainouts, most of Railhead A is being posted in June because the reservation was just received.
- Donations are up \$8,000 due to the Rotary Contributions toward Railhead Park.
- Tax Revenues came in \$25,500 above budget.

Expenses –

- Utilities were low for May; assuming this is due to weather differences from last year, saving \$6,000.
- Maintenance Expense was over by \$16,000. \$4,600 was spent on roof repairs at Recreation Community Center that was unexpected, extended maintenance on equipment at \$1,800, some unbudgeted repairs totaling \$5,400 to the Gazebo at Recreation Park and a large supply of walk on bark for Regional Park's Beautification preparation for Party in the Park setting us back \$3,700.
- Benefit & Payroll Costs were under by \$5,500. The savings are attributed to the shortage of staff.
- Capital Improvement Projects were over by \$19,500, most of which was spent on the Railhead Rotary Service Day. We will see approximately \$17,000 in total donations for this project next month.

Appointments to Note for May-June:

- 5 Community Meetings for Regional's 24-Acre extension plans
- Contracted with Inland for Customer Service's new copier lease
- Met with SmartWatt team that will be looking for ways ARD can save energy
- Annual Audit with Don Cole Completed
- Safety Committee Meeting
- Tutor Totter's new HVAC System installed
- Researched Energy Grants
- Researched Relinquishing remaining Part Time/Seasonal Retirement funds

Jesse Williams
Facilities & Grounds Manager
Report to the Board of Directors
June, 2019

American River Overlook Park:

- Proactive air conditioning maintenance and filter change performed by Steffen's HVAC Services.
- Annual fire extinguisher maintenance performed by 24 Seven Fire Protection.
- Backflow testing and recertification performed by All Pro Backflow, Inc.
- Advanced IPM performed their bimonthly maintenance service around the building.
- Norris Electric replaced a bad breaker.

Ashford Park:

- Backflow testing and recertification performed by All Pro Backflow, Inc.
- Continued repairing the Facilities and Grounds shop.
- Advanced IPM performed their bimonthly maintenance service around the building.
- Replaced the locks on all the dog waste stations to standardize all dog bag dispensers to one key.

Auburn Elementary:

- Proactive air conditioning maintenance and filter change performed by Steffen's HVAC Services.
- Steffen's HVAC Services made additional repairs to HVAC unit #2
- Annual fire extinguisher maintenance performed by 24 Seven Fire Protection.

Canyon View Community Center

- Proactive air conditioning maintenance and filter change performed by Steffen's HVAC Services.
- Steffen's HVAC Services made additional repairs to HVAC unit #3, #5, #6 and #9.
- Annual fire extinguisher maintenance performed by 24 Seven Fire Protection.
- Advanced IPM performed their bimonthly maintenance service around the building.

Christian Valley Park:

- Backflow testing and recertification performed by All Pro Backflow, Inc.
- Advanced IPM performed their bimonthly maintenance service around the building.
- Proactive air conditioning maintenance and filter change performed by Steffen's HVAC Services.

Meadow Vista Park

- Serviced the Toro Groundsmaster 4000-D rough mower.
- Advanced IPM performed their bimonthly maintenance service around the buildings.

- Repaired the irrigation wiring to the irrigation clock behind the restrooms.

Placer Hills Park

- Advanced IPM performed their bimonthly maintenance service around the buildings.
- National Aquatics Services installed new Pentair Intelliflo VS + SVRS Main Circulation Pump for the Placer Hills Pool.

Railhead Park:

- Backflow testing and recertification performed by All Pro Backflow, Inc.
- Advanced IPM performed their bimonthly maintenance service around the building.
- Replaced the locks on all the dog waste stations to standardize all dog bag dispensers to one key.
- Applied Monument 75WG herbicide to the infield of Beggs Field to control the weeds in the turf. This broad-spectrum herbicide helps ensure a healthier stand of bermudagrass.

Recreation Park:

- Replaced the windshield on the #28 truck
- Serviced the #00 and #29 truck.
- Serviced the #23 van.
- Installed a new single walk-through chain link fence gate at the snack shack on James Field per Placer High School Hillman's request.
- Applied Monument 75WG herbicide to the infield of Beggs Field to control the weeds in the turf.
- National Aquatics Services serviced the pool heater.
- Ice Machines of Sacramento serviced the ice machine in the kitchen.
- Serviced the Jacobsen TurfCat rotary mower.
- Put three new tires on the Jacobsen TurfCat rotary mower.
- Serviced the Toro ProCore Aerator.
- Proactive air conditioning maintenance and filter change performed by Steffen's HVAC Services.
- Steffen's HVAC Services made additional repairs to HVAC unit #18, #20, #22.
- Annual fire extinguisher maintenance performed by 24 Seven Fire Protection.
- Started repairing the large gazebo.
- Backflow testing and recertification performed by All Pro Backflow, Inc.
- Replaced the locks on all the dog waste stations to standardize all dog bag dispensers to one key.
- Ed's Plumbing replaced the spud on one of the women's restroom toilets to fix a leak in the community center.
- Ed's Plumbing snaked a plugged toilet in the community center.

Regional Park:

- Proactive air conditioning maintenance and filter change performed by Steffen's HVAC Services.

- Steffen’s HVAC Services made additional repairs to HVAC unit #26
- Advanced IPM performed their bimonthly maintenance service around the buildings.
- Replaced the locks on all the dog waste stations to standardize all dog bag dispensers to one key.
- Replenished the mulch in some of the ornamental beds.
- Filled some pot holes in the parking lot that borders the playground near the soccer field.
- Yuba Lock and Safe rekeyed and installed a double cylinder schlage deadbolt on the women’s bathroom door in the community center.
- Five-year fire inspections performed by West Coast Fire Inspection.
- Repaired Score Keeper’s booth on B Field.
- Applied Monument 75WG herbicide to the infield of C Field to control the weeds in the turf.

Rock Creek Elementary:

- Proactive air conditioning maintenance and filter change performed by Steffen’s HVAC Services.

Skyridge Elementary:

- Norris Electric replaced a faulty light switch.
- Proactive air conditioning maintenance and filter change performed by Steffen’s HVAC Services.
- Annual fire extinguisher maintenance performed by 24 Seven Fire Protection.

Manouch Shirvanioun
Marketing & Customer Service
Report to the Board of Directors
June, 2019

| | 5/01/19-5/31/19 | 5/1/18 -5/31/18 |
|--------------------------------|-----------------|-----------------|
| Activity Registrations | \$29,000 | \$35,000 |
| Day Care/Discovery payments | \$88,000 | \$92,000 |
| Facility payments/reservations | \$16,000 | \$22,000 |

Reviewed and approved Fee Waiver requests
 Worked with Auburn Little League to schedule Tournament of Champions
 Chamber Weekly Ambassador Visits
 Biweekly Leadership Auburn executive committee meetings
 Leadership Auburn Graduation
 Canyon Keepers

Sheryl Petersen
Recreation Services Manager
Report to the Board of Directors
June, 2019

- Meetings attended: ASR (4), UKE (2), AARC (2), SCB, VFCAL,
- Continued all efforts to staff the Aquatics department with lifeguards. There seems to be a shortage in northern California area.
- Finalized sponsor packets
- Began write up of the fall activity guide
- Worked the polling location for the election in Meadow Vista
- Picked up 10 additional Swimmers for Robalos follow a social media campaign
- Attended first Robalos home swim meet
- Worked on lifeguard schedule with Patti
- Attended Robalos Parent Club meeting-501(c)3
- Met with the Chamber on 4th of July-secured vendors food and play
- Attended/worked Rotary Bingo Fund Raiser-worked as one of the bartenders
- Prepping for Party in the Park- food, supplies, vendors

AARC – All American Rib Cookoff, AHF-Auburn Harvest Festival, ASR- Auburn Sunset Rotary, PIP-Party in the Park, 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

| | | |
|----|-------------------|-------------|
| 27 | Board Meeting | CVCC |
| 29 | Robalos Swim Meet | Sierra Pool |

July

| | | |
|----|--------------------------------|------------------|
| 4 | Independence Day | Offices Closed |
| 19 | VFCAL Synchronized Swim Champs | Sierra Pool |
| 20 | Ain't Necessarily Dead Concert | Regional Park |
| 21 | VFCAL Synchronized Swim Champs | Sierra Pool |
| 23 | Mermaid Water Show | Sierra Pool |
| 24 | Movie: Field of Dreams | Recreation Field |
| 25 | Board Meeting | CVCC |
| 27 | CPR Class | Recreation Park |

| 6/20/2019 | VANDALISM REPORT | LABOR COSTS | MATERIAL COSTS |
|------------------|---|----------------------------|--|
| Date | VANDALISM | | |
| 5/8/2019 | Vandalism trash run - Regional Park | \$26.00 ARD staff labor | \$23.00 for Recology to pick up trash |
| 5/24/2019 | Slide Retro Fit - Meadow Vista | \$52.00 | \$2,951 |
| | Homeless trash | | |
| | Someone jumped on or hit a crack the slide's seam | | |
| | Total Labor | \$78 | \$2,974 |
| | Total for Year | \$153.00 | \$4,137.23 |

5/20/2019

VANDALISM REPORT

There was no activity for vandalism for the month of April, 2019.

| VANDALISM REPORT | | | | |
|------------------|--------------------------|--------------------------------------|--|-------------------|
| DATE | LOCATION | VANDALISM | LABOR COSTS | MATERIAL COSTS |
| 4/5/2019 | | | | |
| 3/29/2019 | Reg. Pk. - Lakeside room | Vandals broke into men's bathroom | Yuba Safe & Lock no ARD labor costs | \$274.26 |
| 3/29/2019 | Regional Park | Regional Park homeless camp clean up | \$65.00 | \$126.50 |
| 3/29/2019 | Tutor Totter Preschool | Locks broken by vandalism | \$10.00 | \$119.07 |
| | | Total labor | \$75.00 | \$1,163.23 |
| | | | Total material | |

3/20/2019

VANDALISM REPORT

DATE

LOCATION

VANDALISM

LABOR COSTS

MATERIAL COSTS

3/20/2019

NONE

NONE

NONE

NONE

2/20/2019

VANDALISM REPORT

DATE LOCATION

2/20/2019 NONE

VANDALISM

NONE

LABOR COSTS

NONE

MATERIAL COSTS

NONE

1/23/2019

VANDALISM REPORT

DATE

LOCATION

VANDALISM

LABOR COSTS

MATERIAL COSTS

Ashford Park

(2) Broken toilet seats

\$0.00

\$643.40

(vandalism proof toilet seats)

1/8/2019

Regional Park

Off roaders caused big ruts at Regional where the ARD events take place. Not fixed yet because of rain, needs to drain because it flooded. Topsoil and overseed will be put in after it has drained and dried.

\$0.00

\$0.00

Total labor costs

\$0 Total

\$643.40 material costs

FEE WAIVER LOG

| DATE | NAME | ORGANIZATION | RENTAL FEES | CUSTODIAL AND PERMIT FEES | WAIVED FEES | CO-SPONSORED EVENT | MONTHLY TOTAL | YTD TOTAL |
|--------|-------------------|---|-------------|---------------------------|------------------------|--------------------|---------------|-------------|
| Jan-19 | Pober Foster | Spruce Olympics of N. CA- Regional Gym | \$463.00 | \$240.00 | \$234.00 | No | | |
| Feb-19 | Keith Nushill | Auburn Chamber-Using Sierra Room for monthly networking lunches | \$980.00 | \$770.00 | \$795.00 | No | \$1,067.70 | \$7,562.02 |
| Feb-19 | Sarah Tucker | Placer High Grad Night- Recreation Park Building and pool | \$1,059.00 | \$725.00 | \$1,069.00 | No | \$4,051.00 | \$12,213.92 |
| Mar-19 | Paula Nawitzki | Placer County HHS- Recreation Park Picnic sites and large gazebo | \$250.00 | \$30.00 | \$125.00 | No | | |
| Mar-19 | Gillian Lofmo | Placer Hills Firefighters Association- Pioneer Day at MV Park | \$225.00 | \$120.00 | \$112.50 | No | | |
| Mar-19 | Pam Wontz | Placer Union High School District- One picnic site at Recreation Park | \$100.00 | \$60.00 | \$50.00 | No | | |
| Apr-19 | Christopher Palko | Interdenominational Church of the Foursquare Gospel/Fremont Recovery Church | \$110.00 | \$60.00 | \$55.00 | No | \$287.50 | \$12,501.42 |
| Apr-19 | Denise DiMiceli | Auburn Senior Center-Regional Gym and Lakeside Room | \$1,080.00 | \$120.00 | Pending Board Approval | No | | |
| Apr-19 | Robin Soares | Skiddegs PTC-Splash Pool | \$180.00 | \$30.00 | \$90.00 | Yes | | |
| Apr-19 | Patricia Neffler | Sierra- Canyon View Room to hold board meetings | \$150.00 | \$60.00 | \$140.40 | No | | |
| | | | | | | | \$285.40 | \$12,786.82 |

FEE WAIVER LOG

| DATE | NAME | ORGANIZATION | RENTAL FEES | CUSTODIAL AND PERMIT FEES | WAIVED FEES | CO-SPONSORED EVENT | MONTHLY TOTAL | YTD TOTAL |
|--------|------------------|--|-------------|---------------------------|-------------|------------------------|---------------|------------|
| Apr-18 | Jean Hixon | Western States Trail Foundation-Foothills Room | \$180.00 | \$60.00 | \$180.00 | | | |
| Apr-18 | Cheryl Essex | CA State Park and Bureau of Reclamation | \$200.00 | \$0.00 | \$200.00 | Multi Agencies Meeting | | |
| May-18 | Paula Nannizzi | Placer County HHS- Recovery Happens Picnic Sites at Recreation Park | \$250.00 | \$90.00 | \$165.00 | No | \$300.00 | \$300.00 |
| May-18 | Staci Catalano | Western States Trail Foundation-Foothills Room | \$157.50 | \$0.00 | \$157.50 | No | | |
| May-18 | Lynn Dierssen | Placer Hills Education Foundation Meadow Vista Picnic sites | \$225.00 | \$120.00 | \$112.50 | No | | |
| Jun-18 | Jean Hixon | Western States Trail Foundation-Sierra Room | \$202.50 | \$0.00 | \$202.50 | No | \$435.00 | \$815.00 |
| Jun-18 | Heidi Grunzels | Feed The Hungry of Auburn-Picnic areas Recreation Park | \$100.00 | \$0.00 | \$50.00 | No | | |
| Jun-18 | Chris Polkert | Freedom Church- Picnic 1 & 2 Regional Park | \$100.00 | \$60.00 | \$50.00 | No | | |
| Jul-18 | Filda Dlar | Child Advocates of Placer County-Recreation Park Picnic site #1 | \$50.00 | \$30.00 | \$25.00 | No | \$402.50 | \$1,217.50 |
| Jul-18 | Jim Moore | Auburn Host Lions Club- Recreation Park picnic sites 1 and 2 | \$100.00 | \$60.00 | \$50.00 | No | | |
| Jul-18 | Drea Ranz | Auburn Eck Center/CA Satsung Society- Lakeside Room | \$200.00 | \$30.00 | \$180.00 | No | | |
| Aug-18 | Courtnay Porlock | American Foundation for Suicide Prevention- Foothill Park fields A and B | \$210.00 | \$60.00 | \$197.04 | No | \$350.00 | \$1,507.50 |
| Aug-18 | Keith Nesbitt | Auburn Chamber-Leadership Auburn Alumni Event Splash Pool Area | \$300.00 | \$60.00 | \$270.00 | No | | |
| | | | | | | | \$467.64 | \$2,035.14 |

FEE WAIVER LOG

| DATE | NAME | ORGANIZATION | RENTAL FEES | CUSTODIAL AND PERMIT FEES | WAIVED FEES | CO-SPONSORED EVENT | MONTHLY TOTAL | YTD TOTAL |
|--------|------------------|---|-------------|---------------------------|-------------|--------------------|---------------|------------|
| Sep-19 | Karen Montgomery | Downtown PTO-Using Haulhead B for a 5K fundraiser run | \$140.10 | \$80.00 | \$112.00 | NO | | |
| Sep-19 | Darth Webb | Colfax High School Leadership-Using MV Picnic sites CANCELLED | \$255.00 | \$90.00 | | No | | |
| Oct-19 | Conrad Burns | Auburn Sunset Relay-Decca Courts | \$180.00 | \$30.00 | \$120.00 | No | \$112.00 | \$2,147.22 |
| Oct-19 | Jean Hixon | Western States Trail Foundation-Foothills Room | \$180.00 | \$60.00 | \$180.00 | NO | | |
| Oct-19 | Greg Thornley | Western States Conference Room-Foothills Room | \$200.00 | \$100.00 | \$200.00 | NO | | |
| Nov-19 | Kathy Van Dam | Girl Scouts 4th Service Unit-Sierra Room and Canyon View Room | \$137.50 | \$60.00 | \$70.00 | No | \$508.00 | \$2,655.22 |
| Nov-19 | Melinda Dunker | Girl Scouts Heart of Central California-Canyon View, Foothills, Sierra, Desert & Sunset | \$435.00 | \$60 Credit, \$50 OOD | \$340.00 | No | | |
| Dec-19 | Christina Phipps | Califonika Natlms Plant Society-Sunset Room for 1/20 and 1/31 | \$480.00 | \$60.00 | \$412.00 | No | \$108.00 | \$3,773.22 |
| Jan-19 | Caryn Perry | Foothill Quilters Guild-Regional Cym and Lakeside Room | \$1,340.00 | \$800.50 | \$2,039.00 | No | | |
| Jan-19 | Denise DJ Miceli | Auburn Senior Center-Picnic sites and Decca Courts at Recreation Park | \$130.00 | \$30.00 | \$80.00 | No | | |
| Jan-19 | Jean Hixon | Western States Trail-American River Room | \$290.00 | \$0.00 | \$200.00 | No | | |
| Jan-19 | Emma Lujan | Toy Run- Regional Cym and Picnic sites at Recreation Park | \$173.00 | \$60.00 | \$135.70 | No | | |
| Jan-19 | Brandy Hildegoth | The Gathering Inn- Lakeside Room | \$100.00 | \$30.00 | \$160.00 | No | | |

| 2019/2020 PROJECT ACTIVITY REPORT | | UPDATED 6/13/19 | |
|--|------------|--|-----------------------|
| PROJECT | EST. COST | NOTES | EST. COMPLETED |
| RECREATION PARK | | | |
| James Ballfield Renovation Project (2019) | 250,000.00 | Project construction documents were completed and the project was put out to bid on June 9th. Pre-bid walk is set for June 27th. Bids open July 9th. Engineers Estimate is \$410,000.00. | OCTOBER/NOVEMBER 2019 |
| Recreation Park South Parking Lot Accessible Parking Stall Project (2019) | 15,000.00 | Simpson & Simpson Inc. paving contractors were the low bid for this project coming in at \$9,878.00. Work will be done the week of June 24th and should only take two days. Signs will be posted in the area alerting the public of the impending project and ARD customer service has been alerted as well. | JUNE 2019 |
| PLACER HILLS POOL | | | |
| ADA Path of Travel (2016/2017) | 10,000.00 | Sidewalk path of travel has been found to be in acceptable ADA shape but the parking lot asphalt and ADA striping could use renovation. Additionally there is a significant drainage problem trapping a large puddle of water that needs to be studied. | JULY 2019 |
| REGIONAL PARK | | | |
| New Playground (130K-completed) and new ADA path of travel from parking lot project(40K) (2017/2018) | 170,000.00 | Preliminary pricing indicated this project could be put out to informal bid and the last of the three bids was received on 6/13. Central Valley Engineering and Asphalt Inc. was the low bid coming in at \$19,500.00. Work will be scheduled as soon as possible and signs will be posted at the job site before work commences. | JUNE/JULY 2019 |
| Irrigation Pump Replacement (2017/2018) | 160,000.00 | The pump concrete pad and electrical line conduits/trenches have been installed and the contractor is now just waiting for the pump to be delivered. Both the District and the contractor have asked the vendor to expedite delivery and push for a June install. Right now delivery is scheduled for July 2nd with install week of July 10th. | JUNE/JULY 2019 |
| OVERLOOK PARK | | | |
| Restroom ADA Upgrades (2018/2019) | 35,000.00 | Staff planning on hiring consultant to prepare construction documents in the Summer 2019 with bidding and construction in the Fall. | DECEMBER 2019 |

| | | | |
|---|-------------------|---|----------------------------|
| <p>24 ACRE PROPERTY</p> <p>Statewide Park Development and Community Revitalization Program Round 3 (Grant) (2018/2019)</p> | <p>0.00</p> | <p>Staff is working with a grant consultant to obtain monies for the property. A grant requirement includes preparing a timeline for 5 community meetings to take place in the next month or two to re-visit the current master plan for the property and insure that the plan meets current community desires. Grant applications are due August 5, 2019. As of printing, 4 out of 5 public meetings have taken place with staff obtaining required input on the current master plan drawing. CEQA Compliance documentation is due within three months of the Grant Application Deadline.</p> | <p>AUGUST-OCTOBER 2019</p> |
| <p>CVCC</p> | | | |
| <p>Bike Park - Design, CEQA, NEPA etc. (2014/2015)</p> | <p>100,000.00</p> | <p>The signed FONSI (Finding Of No Significant Impact) from the USBOR was finally received July 2nd.</p> | <p>JULY 2018</p> |
| <p>Bike Park - Construction (2015/2016)</p> | <p>320,000.00</p> | <p>Project was broken into two phases, construction documents were revised accordingly and phase one was put out for bid on May 9th. Phase 1 Engineers Estimate was \$278,000.00. Staff made additional effort to reach out to as many contractors as possible and the pre-bid walk-through was made mandatory vs. optional. Eleven different contractors showed up at the pre-bid walk on May 30th but on bid opening day only one bid was again received. Low bid was from Frank LoDuca Inc. out of Stockton Ca. in the amount of \$282,548.00. Special Board meeting was set for June 13th to award the project. Work anticipated to begin last week of June or first week of July. New information regarding optimum pump track soil blend was just received from the bike park consultant (DG/Clay mix vs. Clay Loam mix) and staff is researching whether it can be purchased for similar cost as the currently specified clay loam for potential switch.</p> | <p>JULY/AUGUST 2019</p> |
| <p>Maidu Drive Repair (2018/2019)</p> | <p>25,000.00</p> | <p>The Bureau asked both ARD and PCWA to get additional budget cost estimates for the entire stretch of their portion of Maidu Drive (South of CVCC towards Auburn Folsom Road ending at the edge of the housing development) This is in addition to the estimates already received for the more damaged portion by CVCC. At some point the project(s) will need to be put out to formal bid. ARD is offering \$25K towards the re-paving of the bad section by CVCC/Bike Park. Staff obtained the additional cost estimates from the paving contractor and forwarded them off to the Bureau. Next steps by the Bureau are currently unknown.</p> | <p>TBD</p> |
| <p>MEADOW VISTA PARK</p> | | | |
| <p>Parking Lot Re-seal/Re-Stripe (2018/2019)</p> | <p>10,000.00</p> | <p>Parking lot maintenance project is planned for Fall 2019.</p> | <p>FALL 2019</p> |

| | | | |
|--|-------------------|--|---|
| MULTI-PARK ITEMS Streambed Alteration Agreement (2016/2017) | 44,000.00 | The Draft Vegetative Management Plan IS/MND (Initial Study/Mitigated Negative Declaration) was accepted by the Board in December 2018 and the Agreement is now in place. | Agreement in place, project on-going |
| Carry over projects from 2018/2019 list in YELLOW | | | |
| Fiscal Year Projects Total: | 874,000.00 | | |

Item 7.1 Cover Sheet: Resolution Number 2019-17, A Resolution of the Board of Directors of the Auburn Area Recreation & Park District, Approving Engineer's Report, Confirming Diagram and Assessment and Ordering Levy of Assessment for Fiscal Year 2019 – 2020 for the Atwood Ranch III Landscaping & Lighting Assessment District

The Issue

Shall the Auburn Area Recreation and Park District (ARD) approve and adopt Resolution 2019-17 that would approve the Engineer's Report, confirm the diagram and assessment, and order the continuation of assessment for fiscal year 2019-17 for Atwood Ranch III Landscaping and Lighting Assessment District as the final step in levying the continued assessments?

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 2018-19 Approved Rate:** \$168.28 per single family equivalent benefit unit (SFE)

In order to continue to levy the assessments each year, the Board first adopts a resolution initiating the assessment proceedings for the year and directing the engineer of work, SCI Consulting Group, to prepare the annual Engineer's Report for the District. The Board approved this resolution #2019-03 at the February 28, 2019 Board meeting.

SCI Consulting Group prepared the Engineer's Report that includes the special and general benefits from the assessments, the proposed budget for the continued assessments for fiscal year 2019-20, the updated proposed assessments for each parcel in the District, and the proposed assessments per single family equivalent benefit unit for the fiscal year. At the May 30, 2019 Board meeting, the Board reviewed the Engineer's Report and adopted resolution #2019-11 to declare its intention to levy the assessments, preliminarily approve the Engineer's Report, and provide for notice of the annual public hearing.

Each year, in order to continue to levy the assessments for the coming fiscal year, the Board conducts a noticed public hearing and receives public input on the proposed assessments and the services that they would fund. After hearing the public testimony, the Board may take final action on setting the assessment

rate, establishing the services and improvements to be funded and ordering the levy of the continued assessments for fiscal year 2019-20.

PROPOSED RATE AND CPI HISTORY

The assessments can be levied annually and can be increased by the change in the San Francisco Bay Area Consumer Price Index, not to exceed 5% per year. 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 |
| FY 18-19 | 2.94% | \$206.54 |
| FY 19-20 | 4.49% | \$215.81 |

The following lists the historical revenues and rates for the assessments.

| 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 |
| FY 18-19 | \$168.28 | \$24,064 |
| FY 19-20 | \$176.68 | \$25,265 |

Since levying the initial assessments in fiscal year 2005-06, the assessments were not raised until fiscal year 2013-14, in spite of higher costs for maintenance and operations that had been incurred. These increased costs included labor costs to maintain the park and preserve. These higher labor costs were due to the following items:

- 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, cutting lawn
- Weed control in new bark areas
- Removal of invasive tree species

However, 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.

Therefore, due to reduced maintenance costs as well as a sizable beginning fund balance that was available to offset unforeseen expenses, a reduced assessment rate was adopted for Fiscal Year 2016-17.

In Fiscal Year 2017-18, the Auburn Area RPD undertook a large, unanticipated landscaping project that depleted the District's General Fund. In Fiscal Year 2017-18, the Auburn Area RPD undertook a large, unanticipated landscaping project that depleted the District's General Fund. In Fiscal Year 2018-19, the RPD transferred approximately \$14,600 from the Equipment Replacement Fund into the General Fund to reduce the resulting negative balance. Also, beginning in Fiscal Year 2018-19, the RPD included amounts in the Assessment District budget to be transferred into the General Fund to further reduce the negative balance. In future years, the assessments will continue to replenish the Equipment Replacement Reserve by approximately \$4,000 per year to rebuild it to levels that will be sufficient for its intended purpose by the time the facilities are expected to be in need of replacement. The necessity to repay the funds borrowed from the General Fund is a major factor requiring the assessment rate increase in Fiscal Year 2019-20.

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.

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.

PROPOSED FY 2019-20 BUDGET, SERVICES & IMPROVEMENTS

The following table summarizes the revenues and costs projected for FY 2019-20.

| Summary of revenue and total cost | FY 2019-20 |
|--|-------------------|
| Revenue | \$25,265 |
| Costs: | |
| Services | \$22,300 |
| Incidentals/Admin Costs | \$4,300 |

- **Parks maintained:**
 - a. Maintenance of a neighborhood park and tot lot within the development area known as Atwood Ranch III
- **Other Services:**
 - a. Maintenance of trails in the wetlands preserve area
 - b. Irrigation and turf of a small grass area adjacent to the tot lot
 - c. Monitoring of 10.69 acres of wetlands preserve area with associated riparian scrub land, seeps, floodplains and drainage areas to a stormwater detention area
 - d. Reporting one time yearly to the Army Corps of Engineers, including biology reports and project management reports

RECOMMENDATION

It is recommended that the Board hold a public hearing, consider all public comments, and subsequently approve Resolution 2019-17 that would approve the Engineer's Report, confirm the diagram and assessment, and order the continuation of assessment for fiscal year 2019-20 for Atwood Ranch III Landscaping and Lighting Assessment District as the final step in levying the continued assessments.

RESULT OF RECOMMENDED ACTION

The Board will order the levy of the continued assessments for fiscal year 2019-20, at the rate of \$176.68, and will cause those levies to be submitted by SCI Consulting Group to the County Auditor to be included on the 2019-20 property tax bills.

ATTACHMENTS:

Resolution Number 2019-17
Atwood III 2019 – 20 Engineer’s Report

RESOLUTION NO. 2019-17

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE AUBURN
AREA RECREATION AND PARK DISTRICT, APPROVING
ENGINEER'S REPORT, CONFIRMING DIAGRAM AND ASSESSMENT
AND ORDERING THE CONTINUATION OF ASSESSMENTS FOR
FISCAL YEAR 2019-20 FOR THE ATWOOD RANCH III
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT**

WHEREAS, on January 27th, 2005, by its Resolution No. 2005-01, after receiving a weighted majority of ballots in support of the proposed assessment, this Board ordered the formation of and levied the first assessment within the Auburn Area Recreation and Park District, Atwood Ranch III Landscaping and Lighting Assessment District (the "Assessment District") pursuant to the provisions of Article XIID of the California Constitution, and the Landscaping and Lighting Act of 1972 (the "Act"), Part 2 of Division 15 of the California Streets and Highways Code (commencing with Section 22500 thereof); and

WHEREAS, the purpose of the Assessment District is for the installation, maintenance and servicing of improvements within the Assessment District as described in the annual Engineer's Report; and

WHEREAS, the first Engineer's Report for Fiscal Year 2005-06 described how the assessment district would be established, determined the uses of the assessment funds, established the methodology by which the assessments would be applied to properties in the District, established that the assessment is subject to an annual adjustment tied to the annual change in the Consumer Price Index for the San Francisco Bay Area, and stated that the assessment would continue year-to-year until terminated by the District Board of Directors; and

WHEREAS, although the methodology by which the assessments are applied to properties in the District does not change from year to year, a new Engineer's Report is prepared each year in order to establish the CPI adjustment for that year; the new maximum authorized assessment rate for that year; the budget for that year; and the amount to be charged to each parcel in the District that year, subject to that year's assessment rate and any changes in the attributes of the properties in the District, including but not limited to use changes, parcel subdivisions, and/or parcel consolidations; and

WHEREAS, by Resolution No. 2019-03, the District Board ordered the preparation of an Engineer's Report for the Atwood Ranch III Landscaping and Lighting Assessment District (the "District") for fiscal year 2019-20; and

WHEREAS, pursuant to said Resolution, the Engineer's Report was prepared by SCI Consulting Group, Engineer of Work, in accordance with Section 22565, et seq., of the Streets and Highways Code (the "Report") and Article XIID of the California Constitution; and

WHEREAS, by Resolution No. 2019-11, the District Board preliminarily approved the Engineer's Report for said District and set a date for a Public Hearing; and

WHEREAS, said report was duly made and filed with the Clerk of the Board and duly considered by this Board and found to be sufficient in every particular, whereupon it was determined that the report should stand as the Engineer's Report for all subsequent proceedings under and pursuant to the aforesaid resolution, and that June 27th, 2019, at the hour of 6:00 p.m. in the Board Room of the District Office, located at 471 Maidu Drive, Auburn, California, 95603 were appointed as the time and place for a hearing by this Board on the question of the levy of the proposed assessment, notice of which hearing was given as required by law; and

WHEREAS, at the appointed time and place the hearing was duly and regularly held, and all persons interested and desiring to be heard were given an opportunity to be heard, and all matters and things pertaining to the continuation of assessment were fully heard and considered by the Board, and all oral statements and all written protests or communications were duly heard, considered and overruled, and this Board thereby acquired jurisdiction to order the continuation of assessment and the confirmation of the diagram and assessment prepared by and made a part of the Engineer's Report to pay the costs and expenses thereof.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE AUBURN AREA RECREATION AND PARK DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:

SECTION 1. The public interest, convenience and necessity require that the levy be made.

SECTION 2. The Assessment District benefited by the improvements and assessed to pay the costs and expenses thereof, and the exterior boundaries thereof, are as shown by a map thereof filed in the office of the Clerk of the Board, which map is made a part hereof by reference thereto.

SECTION 3. The assessment is levied without regard to property valuation.

SECTION 4. The Engineer's Report as a whole and each part thereof, to wit:

(a) the Engineer's estimate of the itemized and total costs and expenses of maintaining the improvements and of the incidental expenses in connection therewith;

(b) the diagram showing the assessment district, plans and specifications for the improvements to be maintained and the boundaries and dimensions of the respective lots and parcels of land within the Assessment District; and

(c) the assessment of the total amount of the cost and expenses of the proposed maintenance of the improvements upon the several lots and parcels of land in the Assessment District in proportion to the estimated special benefits to be received by such lots and parcels,

respectively, from the maintenance, and of the expenses incidental thereto;

are finally approved and confirmed.

SECTION 5. Final adoption and approval of the Engineer's Report as a whole, and of the plans and specifications, estimate of the costs and expenses, the diagram and the assessment, as contained in the report as hereinabove determined and ordered, is intended to and shall refer and apply to the report, or any portion thereof as amended, modified, or revised or corrected by, or pursuant to and in accordance with, any resolution or order, if any, heretofore duly adopted or made by this Board.

SECTION 6. That assessments for fiscal year 2019-20 shall be continued at the rate of one hundred seventy-six dollars and sixty-eight cents (\$176.68) per single family equivalent benefit unit as specified in the Engineer's Report for fiscal year 2019-20, with estimated total annual assessment revenues as set forth in the Engineer's Report; and

SECTION 7. The assessment to pay the costs and expenses of the maintenance of the improvements for fiscal year 2019-20 is hereby levied. For further particulars pursuant to the provisions of the Landscaping and Lighting Act of 1972, reference is hereby made to the Resolution Directing Preparation of Engineer's Report.

SECTION 8. Based on the oral and documentary evidence, including the Engineer's Report, offered and received at the hearing, this Board expressly finds and determines (a) that each of the several lots and parcels of land will be specially benefited by the maintenance of the improvements at least in the amount if not more than the amount, of the assessment apportioned against the lots and parcels of land, respectively, and (b) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, the aforesaid finding and determination as to special benefits.

SECTION 9. Immediately upon the adoption of this resolution, but in no event later than the third Monday in August following such adoption, the Clerk of the Board shall file a certified copy of the diagram and assessment and a certified copy of this resolution with the Auditor of the County of Placer. Upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the assessment. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all laws providing for the collection and enforcement of County taxes shall apply to the collection and enforcement of the assessments. After collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the Atwood Ranch III Landscaping and Lighting Assessment District.

SECTION 10. Upon receipt of the moneys representing assessments collected by the County, the County shall deposit the moneys in the District Treasury to the credit of the improvement fund previously established under the distinctive designation of the Assessment

District. Moneys in the improvement fund shall be expended only for the maintenance, servicing, construction or installation of the improvements.

SECTION 11. The Clerk of the Board shall certify to the adoption of this resolution and shall cause a certified resolution to be filed in the book of original resolutions.

SECTION 12. The Board of Directors of the Auburn Area Recreation and Park District hereby certifies that the assessments to be placed on the fiscal year 2019-20 property tax bills meet the requirements of Proposition 218 that added Articles XIII C and XIII D to the California Constitution.

PASSED AND ADOPTED this 27th day of June, 2019.

AYES:

NOES:

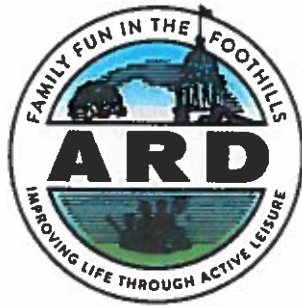
ABSENT:

ABSTAIN:

Jim Ferris
Chair, Board of Directors

ATTEST:

Pat Larson
Clerk of the Board



AUBURN AREA RECREATION & PARK DISTRICT

ATWOOD RANCH III LANDSCAPING AND
LIGHTING ASSESSMENT DISTRICT

ENGINEER'S REPORT

APRIL, 2019

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

ENGINEER OF WORK:
SCI Consulting Group
4745 MANGELS BLVD.
FAIRFIELD, CALIFORNIA 94534
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AUBURN AREA RECREATION AND PARK DISTRICT

BOARD OF DIRECTORS

Jim Ferris, Chairman
H. Gordon Ainsleigh, Director
James A. Gray, Director
Scott R. Holbrook, Director
Mike Lynch, Director

DISTRICT ADMINISTRATOR

Kahl Muscott

ADMINISTRATIVE SERVICES MANAGER

Veona Galbraith

CLERK/SECRETARY OF THE BOARD AND TO THE DISTRICT ADMINISTRATOR

Pat Larson

DISTRICT LEGAL COUNSEL

Derek Cole

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 XIID 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 2018-19 was \$206.54 per single family equivalent benefit unit. The annual change in the CPI from December 2017 to December 2018 was 4.49%. Therefore, the maximum authorized assessment rate for Fiscal Year 2019-20 has been increased from \$206.54 to \$215.81 per single family equivalent benefit unit. However, the estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2019-20 at the rate of \$176.68 per single family equivalent benefit unit, which is less than the maximum authorized assessment rate.

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. 2019-03 adopted on February 28th, 2019.

This Engineer's Report ("Report") was prepared to establish the budget for the continued improvements and services that would be funded by the proposed 2019-20 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 27th, 2019 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 2019-20. If the assessments are so confirmed and approved, the levies will be submitted to the County Auditor/Controller in June 2019 for inclusion on the property tax roll for Fiscal Year 2019-20.

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 XIIC 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 2019-20 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 once 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 2019-20 | | |
|---|------------|---------------------------|
| Beginning Fund Balance, June 30, 2019 | | (\$1,507.66) |
| Equipment Replacement Reserve Balance, June 30, 2019 ¹ | | \$5,003.66 |
| Installation, Maintenance & Servicing Costs | | |
| Maintenance Labor (Incl. Roll-Ups) | \$8,300.00 | |
| Water Costs | \$4,300.00 | |
| Park Improvements (turf, irrigation) | \$2,700.00 | |
| Preserve Monitoring | \$4,000.00 | |
| Repayment to General Fund for Landscape Installation ² | \$3,000.00 | |
| Subtotal - Installation, Maintenance and Servicing | | \$22,300.00 |
| Administrative Costs | | |
| County Collection Charges | \$250.00 | |
| Insurance | \$450.00 | |
| Administration Costs | \$3,600.00 | |
| Subtotal - Administration | | <u>\$4,300.00</u> |
| Totals for Installation, Maintenance, Servicing and Administration | | <u>\$26,600.00</u> |
| Total Benefit of Improvements | | |
| | | \$26,600.00 |
| Equivalent Dwelling Units (EDU) | | 143 |
| Benefit Received per Equivalent Dwelling Unit | | \$186.01 |
| Less: | | |
| Contribution from Other Sources for General Benefit | | <u>(\$1,334.76)</u> |
| Net Cost of Installation, Maintenance, Servicing and Administration | | <u>\$25,265.24</u> |
| Budget Allocation to Property | | |
| Total Assessment Budget | | \$25,265.24 |
| Total Equivalent Dwelling Units | | 143 |
| Assessment per Equivalent Dwelling Unit | | <u>\$176.68</u> |

^{1, 2} The item "Equipment Replacement Reserve Balance" refers to funds maintained for future replacement of playground equipment and picnic tables. In Fiscal Year 2017-18, the Auburn Area RPD undertook a large, unanticipated landscaping project that depleted the District's General Fund. In Fiscal Year 2018-19, the RPD transferred approximately \$14,600 from the Equipment Replacement Fund into the General Fund to reduce the resulting negative balance. Also, beginning in Fiscal Year 2018-19, the RPD included amounts in the Assessment District budget to be transferred into the General Fund to further reduce the negative balance. In future years, the assessments will continue to replenish the Equipment Replacement Reserve by approximately \$4,000 per year to rebuild it to levels that will be sufficient for its intended purpose by the time the facilities are expected to be in need of replacement. The necessity to repay the funds borrowed from the General Fund is a major factor requiring the assessment rate increase in Fiscal Year 2019-20.

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.

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.

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. 2019-03 adopted on February 28th, 2019, ordered the initiation of proceedings for the continuation of the assessments for the Atwood Ranch III Landscaping and Lighting Assessment District for Fiscal Year 2019-20, 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 2019-20, 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 2019-20

| | <i>FY 2019-20</i> <u>BUDGET</u> |
|---|------------------------------------|
| Park Maintenance & Improvements | \$15,300 |
| Preserve Maintenance and Monitoring | \$4,000 |
| Repayment to General Fund | \$3,000 |
| Incidental Expenses | <u>\$4,300</u> |
| TOTAL BUDGET | \$26,600 |
| Less: | |
| Contribution from Other Sources for General Benefit | (\$1,335) |
| NET AMOUNT TO ASSESSMENTS | <u>\$25,265</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.

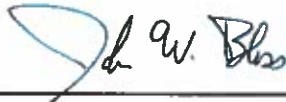
Based on the preceding annual adjustments, the maximum possible assessment rate for Fiscal Year 2018-19 was \$206.54 per single family equivalent benefit unit. The annual change in the CPI from December 2017 to December 2018 was 4.49%. Therefore, the maximum authorized assessment rate for Fiscal Year 2019-20 has been increased from \$206.54 to \$215.81 per single family equivalent benefit unit. However, the estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2019-20 at the rate of \$176.68 per single family equivalent benefit unit, which is less than the maximum authorized assessment rate.

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 2019-20. 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 2019-20 for each parcel or lot of land within the said Atwood Ranch III Landscaping and Lighting Assessment District.

Dated: May 17, 2019

Engineer of Work

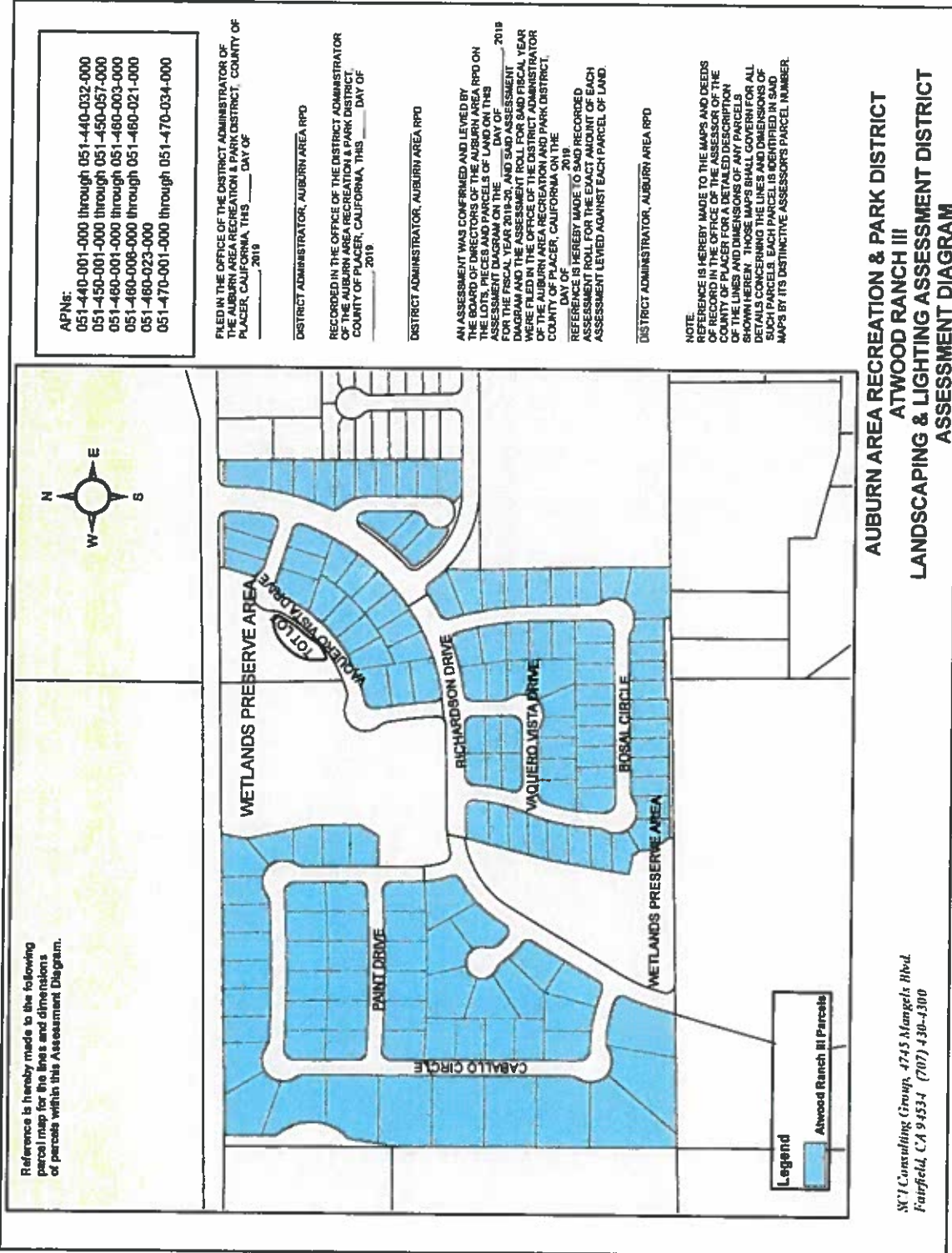
By 

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.



APPENDIX A – ASSESSMENT ROLL, FY 2019-20

The Assessment Roll (a listing of all parcels assessed within the Atwood Ranch III Landscaping and Lighting Assessment District, and the amount of the assessments) will be filed with the Clerk of the Board and is, by reference, made part of this report and is available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor records and these records are, by reference made part of this report. These records shall govern for all details concerning the description of the lots or parcels.

**AUBURN AREA RECREATION AND PARK DISTRICT
Atwood Ranch III Landscaping and Lighting Assessment District
Assessment Roll 2019-20**

Sorted by Assessor's Parcel Number Order

| Assessment Number & Assessor | | | | | Assessment Number & Assessor | | | | |
|------------------------------|--------------------|--------------|------|--------|------------------------------|---------------------|---------------|------|--------|
| Parcel Number | Owner Name(s) | Site Address | SFE | Assmnt | Parcel Number | Owner Name(s) | Site Address | SFE | Assmnt |
| 051440001 | KUNKEL KIMERLY A | 11355 SPUR | 1.00 | 176.68 | 051450028 | AYERS LARRY & | 11210 BOSAL | 1.00 | 176.68 |
| 051440002 | BAILEY DEBORAH E | 11345 SPUR | 1.00 | 176.68 | 051450027 | CONDY BEVERLY R | 11206 BOSAL | 1.00 | 176.68 |
| 051440003 | GREENE MICHAEL D & | 11335 SPUR | 1.00 | 176.68 | 051450026 | SEISA CUSTODIO & | 11200 BOSAL | 1.00 | 176.68 |
| 051440004 | CRAG INC | 11325 SPUR | 1.00 | 176.68 | 051450029 | TAYLOR DEBBIE E | 11201 BOSAL | 1.00 | 176.68 |
| 051440005 | SHEPARD JEREMY ET | 11315 SPUR | 1.00 | 176.68 | 051450030 | PLATZ LISELOTTE TR | 11205 BOSAL | 1.00 | 176.68 |
| 051440006 | LEEP KENNETH & | 11305 SPUR | 1.00 | 176.68 | 051450031 | GARLICK SHARON & | 11209 BOSAL | 1.00 | 176.68 |
| 051440007 | MCGOURTY DANIEL | 2678 | 1.00 | 176.68 | 051450032 | SCOTT KEVIN A & | 2570 VAQUERO | 1.00 | 176.68 |
| 051440008 | CROSBY DAVID E & | 2684 | 1.00 | 176.68 | 051450033 | MADSEN GERAM & | 2566 VAQUERO | 1.00 | 176.68 |
| 051440009 | RAMIREZ JOSE CRUZ | 2690 | 1.00 | 176.68 | 051450034 | SMITH DEBRA A TR | 2560 VAQUERO | 1.00 | 176.68 |
| 051440010 | AYALA RAQUEL & | 2698 | 1.00 | 176.68 | 051450035 | BARNTHOUSE JUSTIN | 2565 VAQUERO | 1.00 | 176.68 |
| 051440011 | JONES BRENDA L | 2500 VAQUERO | 1.00 | 176.68 | 051450036 | MOHS GREG & MOHS | 2568 VAQUERO | 1.00 | 176.68 |
| 051440012 | WATSON JUANITA E & | 2506 VAQUERO | 1.00 | 176.68 | 051450037 | MCDONALD MICHAEL | 2575 VAQUERO | 1.00 | 176.68 |
| 051440013 | BOVE JOSHUA S & | 2510 VAQUERO | 1.00 | 176.68 | 051450038 | NELSON DAVID R & | 2579 VAQUERO | 1.00 | 176.68 |
| 051440014 | SCHULZ ZACHARY | 2509 VAQUERO | 1.00 | 176.68 | 051450039 | COOK KEVIN | 2583 VAQUERO | 1.00 | 176.68 |
| 051440015 | KJER VIRGINIA M TR | 2505 VAQUERO | 1.00 | 176.68 | 051450040 | RING KEVIN P & RING | 2587 VAQUERO | 1.00 | 176.68 |
| 051440016 | JENSEN CHARLES E & | 2501 VAQUERO | 1.00 | 176.68 | 051450041 | WORTON JEFF & | 2591 VAQUERO | 1.00 | 176.68 |
| 051440017 | RODGERS SHANE C | 11320 SPUR | 1.00 | 176.68 | 051450042 | GEORGE ADAM DAVID | 2595 VAQUERO | 1.00 | 176.68 |
| 051440018 | FRANKLIN PEGGY J | 11340 SPUR | 1.00 | 176.68 | 051450043 | PRICE JERRITT D & | 2599 VAQUERO | 1.00 | 176.68 |
| 051440019 | JONES BRENTON & | 11350 SPUR | 1.00 | 176.68 | 051450044 | BUCKMEYER ROBERT | 11245 BOSAL | 1.00 | 176.68 |
| 051440020 | HENRIQUES CARLENE | 2673 | 1.00 | 176.68 | 051450045 | FEIN MARY HELEN TR | 11251 BOSAL | 1.00 | 176.68 |
| 051440021 | KELLY FRANK LIND & | 2687 | 1.00 | 176.68 | 051450046 | GETZ CHRISTINE D & | 11259 BOSAL | 1.00 | 176.68 |
| 051440022 | SPAIN-TRUBIA JUDY | 2681 | 1.00 | 176.68 | 051450047 | CULWELL CLARENCE | 11261 BOSAL | 1.00 | 176.68 |
| 051440023 | REXUS JAMES N JR & | 2655 | 1.00 | 176.68 | 051450048 | BRINK SCOTT | 11269 BOSAL | 1.00 | 176.68 |
| 051440024 | ANDERSON DONALD | 2649 | 1.00 | 176.68 | 051450049 | GARCIA WILLIAM R TR | 11271 BOSAL | 1.00 | 176.68 |
| 051440025 | BALOTE MAUREEN | 2643 | 1.00 | 176.68 | 051450050 | SINGH BHUPINDER | 11279 BOSAL | 1.00 | 176.68 |
| 051440026 | BROXTERMAN | 2539 VAQUERO | 1.00 | 176.68 | 051450051 | KOENIG CARL | 11285 BOSAL | 1.00 | 176.68 |
| 051440027 | ALBERTAZZI | 2535 VAQUERO | 1.00 | 176.68 | 051450052 | GONZALEZ ANNER | 11289 BOSAL | 1.00 | 176.68 |
| 051440028 | GREENHALGH | 2531 VAQUERO | 1.00 | 176.68 | 051450053 | DAVISON SHAWN W | 11309 BOSAL | 1.00 | 176.68 |
| 051440029 | HUCKING CHARLES E | 2525 VAQUERO | 1.00 | 176.68 | 051450054 | SHERMAN STEPHEN | 11313 BOSAL | 1.00 | 176.68 |
| 051440030 | HIRSCH WILLIAM E & | 2527 VAQUERO | 1.00 | 176.68 | 051450055 | FEIN MARY HELEN TR | 11319 BOSAL | 1.00 | 176.68 |
| 051440031 | SKRABER GEOFFREY | 2519 VAQUERO | 1.00 | 176.68 | 051450056 | WATSON MASON & | 11323 BOSAL | 1.00 | 176.68 |
| 051440032 | TORPY JAN & TORPY | 2515 VAQUERO | 1.00 | 176.68 | 051450057 | DURR BRYAN J & | 11333 BOSAL | 1.00 | 176.68 |
| 051450001 | HARRIS MICHAEL & | 11338 BOSAL | 1.00 | 176.68 | 051450059 | AUBURN UNION | | 0.00 | 0.00 |
| 051450002 | MORGAN JEFFREY H | 11330 BOSAL | 1.00 | 176.68 | 051460001 | STILLMAN JANET M & | 11029 CABALLO | 1.00 | 176.68 |
| 051450003 | MAY HAYDEN E | 11326 BOSAL | 1.00 | 176.68 | 051460002 | JOHNSRUD MATTHEW | 11023 CABALLO | 1.00 | 176.68 |
| 051450004 | DHLGER MATTHEW & | 11322 BOSAL | 1.00 | 176.68 | 051460003 | AYERS LARRY DALE | 11017 CABALLO | 1.00 | 176.68 |
| 051450005 | KEMPAIN CLAYTON | 11318 BOSAL | 1.00 | 176.68 | 051460006 | TAYLOR SUSAN A | 11003 CABALLO | 1.00 | 176.68 |
| 051450006 | BRANSON JANA M & | 11310 BOSAL | 1.00 | 176.68 | 051460007 | WERNTZ RICHARD S | 11000 CABALLO | 1.00 | 176.68 |
| 051450007 | HATASHITA JASON D | 11306 BOSAL | 1.00 | 176.68 | 051460008 | CEHAN E GREGORY & | 11004 CABALLO | 1.00 | 176.68 |
| 051450008 | NEWMAN-BARRERA | 11300 BOSAL | 1.00 | 176.68 | 051460009 | BOEZIEN TIMOTHY JR | 11008 CABALLO | 1.00 | 176.68 |
| 051450009 | COLLOM CRAIG D & | 11296 BOSAL | 1.00 | 176.68 | 051460010 | PARSON RUSSELL | 11020 CABALLO | 1.00 | 176.68 |
| 051450010 | AVELAR LAURA & | 11290 BOSAL | 1.00 | 176.68 | 051460011 | ELLIS RICHARD E & | 11024 CABALLO | 1.00 | 176.68 |
| 051450011 | WILLIAMS ELIZABETH | 11286 BOSAL | 1.00 | 176.68 | 051460012 | LANNING DAVID & | 11028 CABALLO | 1.00 | 176.68 |
| 051450012 | RAMIREZ CHRISTINE | 11280 BOSAL | 1.00 | 176.68 | 051460013 | MOORE GAVIN & | 11032 CABALLO | 1.00 | 176.68 |
| 051450013 | HINSHAW DAVID M TR | 11278 BOSAL | 1.00 | 176.68 | 051460014 | EVANS DONALD & | 11100 CABALLO | 1.00 | 176.68 |
| 051450014 | PLATT DAVID V & | 11270 BOSAL | 1.00 | 176.68 | 051460015 | CLIFTON SCOTT & | 2810 ORBECK | 1.00 | 176.68 |
| 051450015 | NISSEN FRANK J JR | 11266 BOSAL | 1.00 | 176.68 | 051460016 | MELICK ANN | 2820 ORBECK | 1.00 | 176.68 |
| 051450016 | MITCHELL KATHLEEN | 11260 BOSAL | 1.00 | 176.68 | 051460017 | FEATHERSTON | 2830 ORBECK | 1.00 | 176.68 |
| 051450017 | DONOVAN CAROLE | 11256 BOSAL | 1.00 | 176.68 | 051460018 | SHARP GLEN & | 2825 ORBECK | 1.00 | 176.68 |
| 051450018 | PERILLOUX BRUCE E | 11250 BOSAL | 1.00 | 176.68 | 051460019 | BORGES KRISTEN A | 2815 ORBECK | 1.00 | 176.68 |
| 051450019 | BARRY SCOTT | 11246 BOSAL | 1.00 | 176.68 | 051460020 | KEARNS KEN & | 2805 ORBECK | 1.00 | 176.68 |
| 051450020 | STORMENT RALPH L | 11240 BOSAL | 1.00 | 176.68 | 051460021 | HUMPHREY LORI E TR | 11013 CABALLO | 1.00 | 176.68 |
| 051450021 | MUNKHAT TOLMON | 11236 BOSAL | 1.00 | 176.68 | 051460023 | RANKIN JOANNE & | 11009 CABALLO | 1.00 | 176.68 |
| 051450022 | JOHL RAVINDER & | 11230 BOSAL | 1.00 | 176.68 | 051470001 | YETKA NELLIE | 11095 CABALLO | 1.00 | 176.68 |
| 051450023 | MALIG JOCELYN N | 11228 BOSAL | 1.00 | 176.68 | 051470002 | SALVATION ARMY A | 11091 CABALLO | 1.00 | 176.68 |
| 051450024 | SAPETA GARY C TR | 11220 BOSAL | 1.00 | 176.68 | 051470003 | PICAMAN JERRY A & | 11087 CABALLO | 1.00 | 176.68 |
| 051450025 | MARSHALL LORETTA | 11216 BOSAL | 1.00 | 176.68 | 051470004 | FONTES SYLVIA ANN | 11083 CABALLO | 1.00 | 176.68 |

**AUBURN AREA RECREATION AND PARK DISTRICT
 Atwood Ranch III Landscaping and Lighting Assessment District
 Assessment Roll 2019-20
 Sorted by Assessor's Parcel Number Order**

| Assessment Number & Assessor | | | | | Assessment Number & Assessor | | | | |
|------------------------------|--------------------|---------------|------|--------|------------------------------|---------------|--------------|-----|--------|
| Parcel Number | Owner Name(s) | Site Address | SFE | Assmnt | Parcel Number | Owner Name(s) | Site Address | SFE | Assmnt |
| 051470005 | KNIGHT WILLIAM D & | 11079 CABALLO | 1.00 | 176.68 | | | | | |
| 051470006 | MAHER ROSALIE R TR | 11075 CABALLO | 1.00 | 176.68 | | | | | |
| 051470007 | ADAMS NANCY J & | 11071 CABALLO | 1.00 | 176.68 | | | | | |
| 051470008 | SMOTHERS JOSEPH E | 11067 CABALLO | 1.00 | 176.68 | | | | | |
| 051470009 | HUNG JAMIE Y | 11063 CABALLO | 1.00 | 176.68 | | | | | |
| 051470010 | LONICK SYLVESTER | 11059 CABALLO | 1.00 | 176.68 | | | | | |
| 051470011 | WOLFF JONATHAN I & | 11055 CABALLO | 1.00 | 176.68 | | | | | |
| 051470012 | DELPINAL ALICE TR | 11051 CABALLO | 1.00 | 176.68 | | | | | |
| 051470013 | TOMBS JULIE ANN | 11047 CABALLO | 1.00 | 176.68 | | | | | |
| 051470014 | SIM DARRAN D & | 11043 CABALLO | 1.00 | 176.68 | | | | | |
| 051470015 | REILLY KATHLEEN M | 11039 CABALLO | 1.00 | 176.68 | | | | | |
| 051470016 | MORALES MELISSA & | 11035 CABALLO | 1.00 | 176.68 | | | | | |
| 051470017 | FERGUSON DONALD | 2755 PAINT | 1.00 | 176.68 | | | | | |
| 051470018 | ROUSSELET | 2745 PAINT | 1.00 | 176.68 | | | | | |
| 051470019 | YETKA MATTHEW & | 2735 PAINT | 1.00 | 176.68 | | | | | |
| 051470020 | MOORE THOMAS | 2725 PAINT | 1.00 | 176.68 | | | | | |
| 051470021 | FONTAINE RODOLPHE | 2715 PAINT | 1.00 | 176.68 | | | | | |
| 051470022 | FLETCHER MARC A | 2705 PAINT | 1.00 | 176.68 | | | | | |
| 051470023 | CAESAR-WALKER | 2750 PAINT | 1.00 | 176.68 | | | | | |
| 051470024 | KUNKEL KIMBERLY A | 2740 PAINT | 1.00 | 176.68 | | | | | |
| 051470025 | YAMZON GIL P & | 2730 PAINT | 1.00 | 176.68 | | | | | |
| 051470026 | LEE CARIN | 2720 PAINT | 1.00 | 176.68 | | | | | |
| 051470027 | CANNON BRANDON L | 2710 PAINT | 1.00 | 176.68 | | | | | |
| 051470028 | WALKER KENNETH L | 2700 PAINT | 1.00 | 176.68 | | | | | |
| 051470029 | FORSTER RAMONA S | 11076 CABALLO | 1.00 | 176.68 | | | | | |
| 051470030 | BETZ JAMES D & | 11070 CABALLO | 1.00 | 176.68 | | | | | |
| 051470031 | RONALD FRANCINE P | 11066 CABALLO | 1.00 | 176.68 | | | | | |
| 051470032 | BAYNE VALERIE L | 11062 CABALLO | 1.00 | 176.68 | | | | | |
| 051470033 | BUIE KARRY S ET AL | 11056 CABALLO | 1.00 | 176.68 | | | | | |
| 051470034 | SMIL TYLER & | 11054 CABALLO | 1.00 | 176.68 | | | | | |

SFE Assessment

| | | |
|---------|-------|----------|
| TOTALS: | 143.0 | 25265.24 |
|---------|-------|----------|

Item 7.2 Cover Sheet: Resolution #2019-18 Indemnifying Placer County for Collection of Atwood III Assessments

Auburn Area Recreation and Park District Acquisition and Development Committee Meeting, June 2019; Board meeting June 27, 2019

THE ISSUE:

Shall the Auburn Area Recreation and Park District (ARD) adopt a resolution defending and indemnifying Placer County for collection of Atwood III assessments?

BACKGROUND:

Placer County collects the assessment for the Atwood III Lighting and Landscape District on behalf of ARD. Placer County requires that agencies such as ARD (in this case) defend and indemnify the County from any legal challenges to the assessment.

RECOMMENDATION FOR THE BOARD OF DIRECTORS

The A&D Committee recommended that the ARD Board of Directors review, adopt and approve Resolution #2019-18, a resolution defending and indemnifying Placer County for collection of Atwood III assessments.

Staff recommends the same.

FISCAL IMPACT

There is no fiscal impact to approving this resolution. Not approving the resolution could have fiscal impacts due to possible non-collection.

ATTACHMENTS:

Resolution 2019-18

RESOLUTION NO. 2019-18

REQUESTING COLLECTION OF CHARGES ON TAX ROLL
FOR TAX YEAR 2019-20

TAX CODE NUMBER: 84150

DIRECT CHARGE NAME: Auburn Area Recreation and Park District, Atwood Ranch III
Landscaping and Lighting Assessment District

Whereas, the Auburn Area Recreation and Park District (hereinafter "District") requests the County of Placer collect on the County tax rolls certain charges which have been imposed pursuant to Article XIID of the California Constitution and the Landscaping and Lighting Act of 1972, by the District, attached hereto, and

Whereas, the County has required as a condition of the collection of said charges that the District warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof,

Now, Therefore, Be It Hereby Resolved by the Board of Directors of District that:

1. The Auditor-Controller of Placer County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges, attached hereto.
2. The District warrants and represents that the taxes, assessments, fees and/or charges imposed by the District and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIIC and XIID of the California Constitution (Proposition 218).
3. The District releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County on the property tax roll of any taxes, assessments, fees and/or charges on behalf of District.
4. In consideration for the County's collection of the charge through the County's property tax roll, the District agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of District's said taxes, assessments, fees and/or charges requested to be collected by County for District, or in any manner arising out of District's establishment and imposition of said taxes, assessments, fees and/or charges. District agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of District's taxes, assessments, fees and/or charges, the County may offset the amount

of the judgment from any other monies collected by County on behalf of District, including property taxes.

5. The District agrees that its officers, agents and employees will cooperate with the County by responding to all inquiries referred to District by County from any person concerning the District's taxes, assessments, fees and/or charges, and that District will not refer such persons to County officers and employees for response.
6. The District agrees to pay the County for the reasonable and ordinary charges to recoup its costs of placement and collection on the tax rolls at the agreed upon rate of 1% of the taxes, assessments, fees and/or charges, as provided by Government Code sections 29304 and 51800.

PASSED AND ADOPTED by District this 27th day of June, 2019, by the following vote on roll call:

AYES:

NOES:

ABSENT:

ABSTAIN:

Jim Ferris
CHAIR, BOARD OF DIRECTORS

ATTEST:

Pat Larson
SECRETARY TO THE BOARD OF DIRECTORS