

**AUBURN AREA RECREATION AND PARK DISTRICT  
MEETING OF THE ACQUISITION AND DEVELOPMENT COMMITTEE AGENDA**

**MONDAY, JUNE 19, 2023, 4:00 PM**

**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 by contacting the District Administrator at [kmuscott@auburnrec.com](mailto:kmuscott@auburnrec.com) or by calling (530) 537-2186 (M-F).

The public may participate in the meeting in-person or through Zoom. The link for this meeting is <https://us06web.zoom.us/j/84981168252>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 849 8116 8252 to participate.

People using the Zoom website will be able to see and hear the Committee, and the Committee will be able to hear the public. The Committee will not receive any visual/video from the public. This is done to avoid inappropriate visual content at the meeting.

Questions and comments can be sent via email to the District Administrator no later than one hour before the meeting. These emails will be read aloud at the meeting and responded to accordingly. Emails can be sent during the meeting, and staff will work to ensure that all are read, however the best way to have your comment heard is through the Zoom meeting or the associated phone number.

If you are a person with a disability and need an accommodation to participate in the District's programs, services, activities, and meetings, contact Kahl Muscott at (530) 537-2186 or [kmuscott@auburnrec.com](mailto:kmuscott@auburnrec.com) at least 48 hours in advance to request an auxiliary aid or accommodation.

**1.0 CALL TO ORDER**

Gray \_\_\_\_ Lynch \_\_\_\_

**2.0 ANNOUNCEMENTS, AGENDA REVIEW, CHANGES AND APPROVAL**

**3.0 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 Committee Chairperson, please state your name and address for the record (optional). There is a time limitation of three minutes.**

**4.0 BUSINESS**

**4.1 Approval of Minutes from the May 15, 2023, Acquisition & Development Meeting (Pages 3-4)**

**Recommendation:** Review and approve minutes.

**4.2 Resolution Number 2023-16: 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 2023 – 2024 for the Atwood Ranch III Landscaping & Lighting Assessment District (Pages 5-39)**

Shall the Auburn Area Recreation and Park District (ARD) approve and adopt Resolution 2023-16, a resolution that would approve the Engineer's Report, confirm the diagram and assessment, and order the continuation of assessment for fiscal year 2023 - 2024 for Atwood Ranch III Landscaping and Lighting Assessment District as the final step in levying the continued assessments?

**4.3 Resolution #2023-17 Indemnifying Placer County for Collection of Atwood III Assessments (Pages 40-43)**

Shall the Auburn Area Recreation and Park District (ARD) adopt Resolution #2023-17, defending and indemnifying Placer County for collection of Atwood III assessments?

**Discussion items:**

1. 2023 - 2024 Project Activity Report (Pages 44-49)
2. 5-Year History of Aquatics (Marsha Skinner Sierra Pool/Splash Pool and Placer Hills Pools). (Pages 50-56)

**5.0 ITEMS TO BE CONSIDERED AT FUTURE ACQUISITION & DEVELOPMENT MEETINGS**

1. Adding Second Set of Aluminum Bleachers at "B" Field
2. Regional Park and Regional Park Community Center Naming

**6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH**

None.

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

**ADJOURNMENT**

June 16, 2023  
Date

9:40 Am  
Time

Cathy Wayford  
Secretary to the Board

**Auburn Area Recreation and Park District  
Minutes of the Acquisition & Development Committee Meeting  
Monday, May 15, 2023 at 11:00 AM  
Canyon View Community Center, Board Room  
471 Maidu Drive, Auburn, CA 95603**

**1.0 CALL TO ORDER**

The meeting of the Acquisition & Development Committee was called to order at 11:07 AM.

**ROLL CALL**

Director Lynch was present. Director Gray arrived late.

**2.0 ANNOUNCEMENTS, AGENDA REVIEW, CHANGES AND APPROVAL**

The agenda was approved by Director Lynch.

**3.0 PUBLIC COMMENT**

None.

**4.0 BUSINESS**

**4.1 Approval of Minutes from the April, 2023 Acquisition & Development Meeting**

Director Lynch reviewed and approved the minutes from the April 17, 2023, Acquisition & Development Committee Meeting.

**4.2 Resolution #2023-13: Atwood III FY 23-24 Intention to Levy Assessments; Engineer's Report; Noticed of Hearing**

Director Lynch reviewed Resolution #2023-13: Atwood III FY 23-24 Intention to Levy Assessments; Engineer's Report; Noticed of Hearing and forwarded to the Board for review and approval.

**4.3 Amending 2023/2024 Project List and CIP**

Director Lynch reviewed Amending 2023/2024 Project List and CIP and forwarded to the Board for review and approval.

**Discussion Items:**

1. 2021 – 2022 Project Activity Report – this item was discussed.

**5.0 ITEMS TO BE CONSIDERED AT FUTURE ACQUISITION & DEVELOPMENT MEETINGS**

1. Adding Second Set of Aluminum Bleachers at "B" Field – this item was discussed – ARD will be getting a set of bleachers at "B" Field.
2. Regional Park and Regional Park Community Center Naming – this item was not discussed – no action was taken

**6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH**

The Committee requested a 5-year P&L (by year) for the upcoming June Acquisition and Development Committee Meeting for the Sierra Pool, Splash Pool and the Placer Hills Pool. This should include any projects or big repairs that ARD has done.

**ADJOURNED**

As there was no further business, the meeting was adjourned at 12:00 PM.

Cathy Wayford  
Board Secretary

5/31/2023  
Date

## **4.2 Cover Sheet: Resolution Number 2023-16, 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 2023 – 2024 for the Atwood Ranch III Landscaping & Lighting Assessment District**

**Auburn Area Recreation and Park District Acquisition and Development Committee meeting, June, 2023**

### **The Issue**

Shall the Auburn Area Recreation and Park District (ARD) approve and adopt Resolution 2023-16, a resolution that would approve the Engineer's Report, confirm the diagram and assessment, and order the continuation of assessment for fiscal year 2023 - 2024 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 1<sup>st</sup> 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 2021-22 Approved Rate: \$190.03 per single family equivalent benefit unit (SFE)
- Fiscal Year 2022-23 Approved Rate: \$198.09 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 No. 2023-13 at the May 25, 2023, 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 2023-24, 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 25, 2023,

Board meeting, the Board reviewed the Engineer’s Report and adopted resolution No. 2022-13 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 2023-24.

**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:

<b>Fiscal Year</b>	<b>Max CPI Allowed</b>	<b>Max Rate allowed</b>
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
FY 20-21	2.45%	\$221.10
FY 21-22	2.00%	\$225.52
FY 22-23	4.24%	\$235.09
FY 23-24	4.88%	\$245.56

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

<b>Fiscal Year</b>	<b>Rate / SFE</b>	<b>Annual Revenues</b>
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
FY 20-21	\$185.54	\$26,532
FY 21-22	\$190.03	\$27,174
FY 22-23	\$198.09	\$28,326
FY 23-24	\$206.01	\$29,459

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 2023-24 BUDGET, SERVICES & IMPROVEMENTS**

The following table summarizes the revenues and costs projected for FY 2023-24.

<b>Summary of revenue and total cost</b>	<b>FY 2023-24</b>
Revenue	\$29,460
Costs:	
Services	\$22,000
Transfer to Equipment Replacement	\$3,600
Incidentals/Admin Costs	\$5,357

- 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 2023-16 that would approve the Engineer's Report, confirm the diagram and assessment, and order the continuation of assessment for fiscal year 2023-2024 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 2023-24, at the rate of \$206.01, and will cause those levies to be submitted by SCI Consulting Group to the County Auditor to be included on the 2023-24 property tax bills.

### **ATTACHMENTS:**

Resolution Number 2023-16  
Atwood III 2023 – 24 Engineer's Report



**RESOLUTION NO. 2023-16**

**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  
2023-24 FOR THE ATWOOD RANCH III LANDSCAPING AND LIGHTING  
ASSESSMENT DISTRICT**

WHEREAS, on January 27<sup>th</sup>, 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. 2023-8, 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 2023-24; 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. 2023-13, 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 22<sup>th</sup>, 2023, 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, including information regarding remote access to the hearing via internet video conference; 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 2023-24 shall be continued at the rate of two hundred six dollars and one cent (\$206.01) per single family equivalent benefit unit as specified in the Engineer's Report for fiscal year 2023-24, 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 2023-24 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 2023-24 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 29<sup>th</sup> day of June 2023.

AYES:

NOES:

ABSENT:

ABSTAIN:

---

James A. Gray  
Chair, Board of Directors

ATTEST:

---

Cathy Warford  
Clerk of the Board of Directors

FY 2023-24

# Engineer's Report

## Auburn Area Recreation and Park District Landscaping and Lighting Assessment District Atwood Ranch III

June 2023  
Final Report

Engineer of Work:



4745 Mangels Boulevard  
Fairfield, California 94534  
707.430.4300  
[www.sci-cg.com](http://www.sci-cg.com)

## Auburn Area Recreation and Park District

### **Board of Directors**

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

### **District Administrator**

Kahl Muscott

### **Administrative Services Manager**

Veona Galbraith

### **Clerk/Secretary of the Board and to the District Administrator**

Cathy Warford

### **District Legal Counsel**

Derek Cole

### **Engineer of Work**

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

**Table of Contents**

**Executive Summary ..... 1**

    Assessment Background..... 1

    Engineer’s Report and Continuation of Assessments ..... 2

    Legal Analysis..... 3

    Compliance with Current Law ..... 5

**Plans & Specifications ..... 6**

**Fiscal Year 2023-24 Estimate of Cost and Budget..... 7**

    Atwood Ranch III Landscaping and Lighting Assessment District ..... 7

**Method of Apportionment..... 10**

    Method of Apportionment..... 10

    Discussion of Benefit ..... 10

    Benefit Factors ..... 12

    General versus Special Benefit ..... 13

    Method of Assessment..... 15

    Assessment Apportionment..... 16

    Appeals and Interpretation ..... 16

**Assessment ..... 17**

**Assessment Diagram ..... 20**

**Appendix A – Assessment Roll, FY 2023-24..... 22**

## List of Figures

Figure 1 – Estimate of Cost ..... 8  
Figure 2 – Assessment Estimate of Cost, Fiscal Year 2023-24 ..... 18



## Executive Summary

### 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 XIII D 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 2022-23 was \$235.09 per single family equivalent benefit unit. The annual change in the CPI from December 2021 to December 2022 was 4.88%. Therefore, the maximum authorized assessment rate for Fiscal Year 2023-24 has been increased from \$235.09 to \$246.56 per single family equivalent benefit unit. However, the estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2023-24 at the rate of \$206.01 per single family equivalent benefit unit, which is a 4.00% increase over fiscal year 2022-23 and 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 on May 25, 2023.

This Engineer's Report ("Report") was prepared to establish the budget for the continued improvements and services that would be funded by the proposed 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 XIII D 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 the 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 29, 2023, 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 2023-24. If the assessments are so confirmed and approved, the levies will be submitted to the County Auditor/Controller in July 2023 for inclusion on the property tax roll for Fiscal Year 2023-24.

The maintenance of 10.69 acres of wetland preserves 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 XIII C and XIII D 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 that benefits the assessed property.

Proposition 218 describes several 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. SCCOSA

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 4<sup>th</sup> 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 1<sup>st</sup> 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 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 4<sup>th</sup> 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 were 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 the 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.

<b>Final Level of Service</b>	=	<b>Baseline Level of Service (zero, pre-development)</b>	+	<b>Enhanced Level of Service</b>
-------------------------------	---	--	---	----------------------------------

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 agents 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 2023-24 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 scrubland, 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

<b>Beginning Fund Balance, June 30, 2023<sup>1</sup></b>	<b>\$693.57</b>
<b>Equipment Replacement Reserve Balance, June 30, 2023<sup>2</sup></b>	<b>\$14,004.00</b>
<b>Installation, Maintenance &amp; Servicing Costs</b>	
Maintenance Labor (Incl. Roll-Ups)	\$9,920.00
Water Costs	\$3,180.00
Park Improvements (turf, shrubs, walkways, irrigation)	\$5,000.00
Preserve Monitoring	\$4,000.00
Transfer to Equipment Replacement	\$3,600.00
<b>Subtotal - Installation, Maintenance and Servicing</b>	<b>\$25,700.00</b>
<b>Administrative Costs</b>	
County Collection Charges	\$297.00
Insurance	\$950.00
Administration Costs	\$4,110.00
<b>Subtotal - Administration</b>	<b>\$5,357.00</b>
<b>Totals Installation, Maintenance, Servicing and Administration</b>	<b>\$31,057.00</b>
<b>Total Benefit of Improvements</b>	<b>\$31,057.00</b>
Equivalent Dwelling Units (EDU)	143
<b>Benefit Received per Equivalent Dwelling Unit</b>	<b>\$217.18</b>
Less:	
Contribution from Other Sources for General Benefit	(\$1,597.57)
<b>Net Cost Installation, Maintenance, Servicing and Administration</b>	<b>\$29,459.43</b>
<b>Budget Allocation to Property</b>	<b>\$29,459.43</b>
Equivalent Dwelling Units (EDU)	143
<b>Assessment per Equivalent Dwelling Unit</b>	<b>\$206.01</b>



---

**Budget Notes:**

<sup>1</sup> In Fiscal Year 2019-20, the Auburn Area RPD experienced a depletion of the beginning fund balance for the Assessment District, which was caused by the following projects that were undertaken:

- Replacement of previously planted shrubs and bushes that had died
- Repairs to the walking pathway due to root intrusion and uplifting, creating a safety hazard
- Upon notification of a requirement from Cal Fire, defensible space in the nature preserve was increased from 25 feet to 100 feet

These projects resulted in much higher labor and park improvement costs, including equipment rentals, which will have to be repaid over time from the Assessment District to the RPD's General Fund. The necessity to repay the funds borrowed from the General Fund is a major factor requiring the assessment rate increase in Fiscal Year 2023-24.

<sup>2</sup> The item "Equipment Replacement Reserve Balance" refers to funds maintained for future replacement of playground equipment and picnic tables.

---

**Historical Notes:**

The maintenance of 10.69 acres of wetland preserves 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.

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.

## 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 wetland preserves 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 the 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 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 the 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 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 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 the 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 the 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 the 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 the 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 the 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 is 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 are 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 the 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 District Board of Directors ("Board"), and the decision of the District Board shall be final.



## Assessment

**WHEREAS**, the District Board of Directors of the Auburn Area Recreation & Park District, County of Placer, California, by resolution adopted on May 25, 2023, ordered the initiation of proceedings for the continuation of the assessments for the Atwood Ranch III Landscaping and Lighting Assessment District for Fiscal Year 2023-24, pursuant to the provisions of the Landscaping and Lighting Act of 1972 and Article XIID of the California Constitution (collectively “the Act”); and

**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.

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.

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 2023-24, is generally as follows in Figure 2 on the next page.

**Figure 2 – Assessment Estimate of Cost, Fiscal Year 2023-24**

<b>Item</b>	<b>FY 2023-24 Budget</b>
Park Maintenance & Improvements	\$18,100
Preserve Maintenance and Monitoring	\$4,000
Transfer to Equipment Replacement	\$3,600
Incidental Expenses	\$5,357
<b>TOTAL BUDGET</b>	<b>\$31,057</b>
Less:	
Contribution from Other Sources for General Benefit	(\$1,598)
<b>NET AMOUNT TO ASSESSMENTS</b>	<b>\$29,459</b>

And I do hereby assess and apportion said the 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 2022-23 was \$235.09 per single family equivalent benefit unit. The annual change in the CPI from December 2021 to December 2022 was 4.88%. Therefore, the maximum authorized assessment rate for Fiscal Year 2023-24 has been increased from \$235.09 to \$246.56 per single family equivalent benefit unit. However, the estimate of cost and budget in this Engineer’s Report proposes assessments for fiscal year 2023-24 at the rate of \$206.01 per single family equivalent benefit unit, which is a 4.00% increase over fiscal year 2022-23 and 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 Fiscal Year 2023-24. 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 2023-24 for each parcel or lot of land within the said Atwood Ranch III Landscaping and Lighting Assessment District.

Dated: June 13, 2023

Engineer of Work

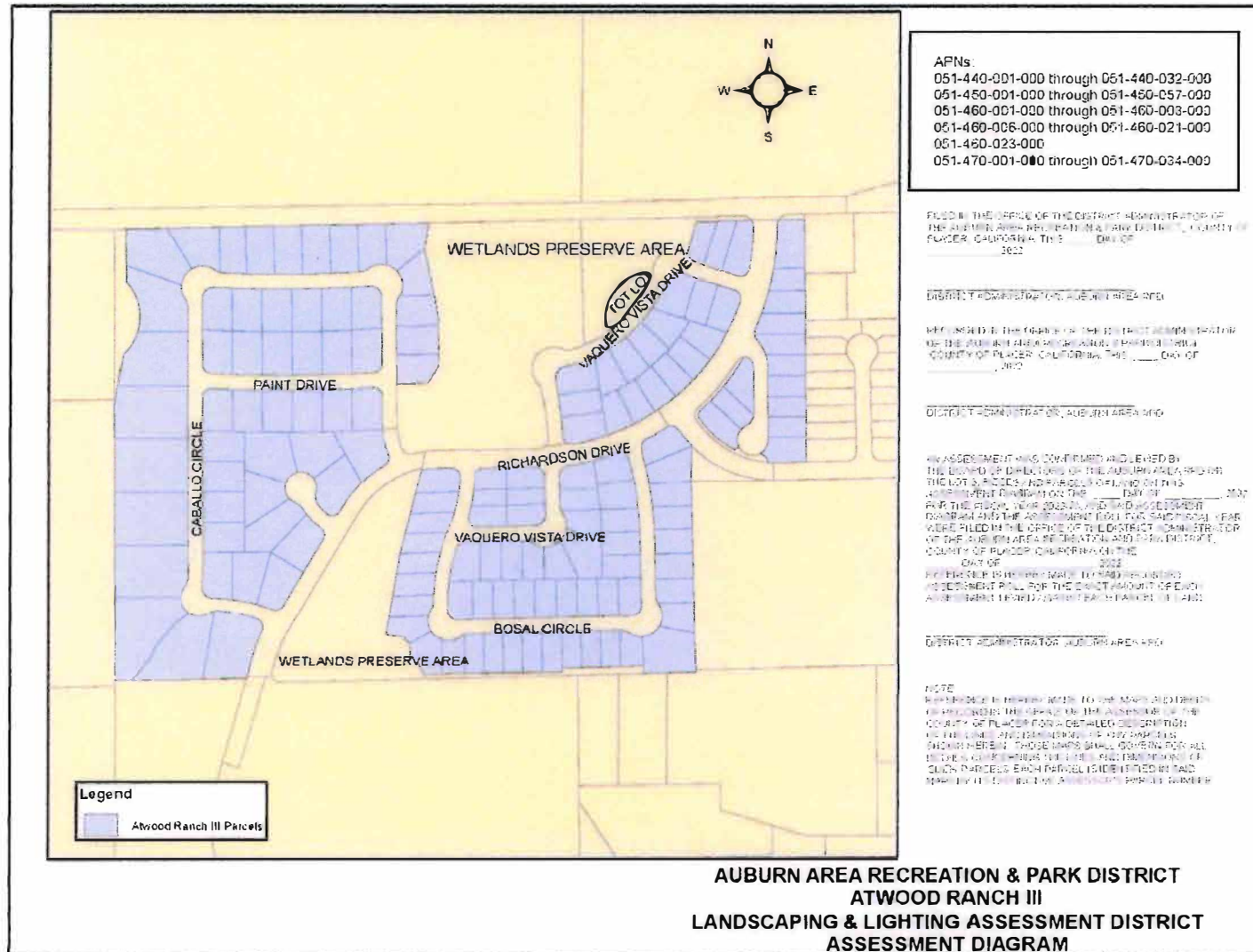


A handwritten signature in black ink that reads "John W. Bliss".

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 2023-24

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.

(This Page Intentionally Left Blank)

### **4.3 Cover Sheet: Resolution #2023-17 Indemnifying Placer County for Collection of Atwood III Assessments**

**Auburn Area Recreation and Park District Acquisition and Development Committee meeting, June, 2023**

#### **THE ISSUE:**

Shall the Auburn Area Recreation and Park District (ARD) adopt Resolution #2023-17, 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**

Adopt and approve Resolution #2023-17, a resolution defending and indemnifying Placer County for collection of Atwood III assessments.

#### **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 2023-17  
Certification of collection charges for the County of Placer



RESOLUTION NO. 2023-17

REQUESTING COLLECTION OF CHARGES ON TAX ROLL  
FOR TAX YEAR 2023-24

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 29<sup>th</sup> day of June 2023, by the following vote on roll call:

AYES:

NOES:

ABSENT:

ABSTAIN:

---

James A. Gray  
CHAIR, BOARD OF DIRECTORS

ATTEST:

---

Kahl Muscott  
DISTRICT ADMINISTRATOR

**CERTIFICATION OF COLLECTION CHARGES  
FOR THE COUNTY OF PLACER**

FOR TAX YEAR 2023-24

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") has requested that the County of Placer collect the above-named Charges on the County tax roll; and

NOW, THEREFORE, the undersigned represents and warrants to the County as follows:

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.

Dated: \_\_\_\_\_ Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

<b>2023/2024 PROJECT ACTIVITY REPORT</b>		<b>UPDATED 06/15/23</b>	
<b>PROJECT</b>	<b>EST. COST</b>	<b>NOTES</b>	<b>EST. COMPLETED</b>
<b>PINK COLORED SECTIONS INDICATE NEW ACTIVITY</b>			
<b>RECREATION PARK</b>			
Wheelchair Swing Project (2018)	85,000.00	Aside from the rubber needing repair, the swing is now hitting the edges of the entry platform when being used. Vendor is going to be sending out an installation crew to find out what is going on and make the necessary repairs. Staff is currently waiting for a committed date as to when this is going to happen.	Spring 2023
Day Camp Modular Buildings ADA Parking Improvements	15,000.00	Staff is preparing drawings/bid documents to obtain informal bids from asphalt contractors to bring the ADA parking in front of the modular buildings to code.	Summer 2023
Maintenance Shop Fire	0.00	On Sunday, 5/14/23 one of the riding deck lawn mowers caught fire just outside of the lower garage at the maintenance shop. The mower was completely destroyed and one corner of the building including inside the building upstairs and downstairs also sustained significant damage. Staff has been spending a considerable amount of time working with the district's insurance team, restoration contractors, appraisers and engineers to put together the insurance claim and get the building repaired. Building repair drawings are being prepared and these will need to be submitted to the City of Auburn Building Department for permitting. As of this writing, the restoration team has cleaned out the garages and the building. The burnt mower remains in place but will be removed and disposed of shortly. An additional cleaning in the spot where the mower was sitting will also be required.	Summer/Fall 2023

<b>2023/2024 PROJECT ACTIVITY REPORT</b>		<b>UPDATED 06/15/23</b>	
<b>PROJECT</b>	<b>EST. COST</b>	<b>NOTES</b>	<b>EST. COMPLETED</b>
<b>PINK COLORED SECTIONS INDICATE NEW ACTIVITY</b>			
Rec Shop Floor Reinforcement Project (2020)	20,000.00	PBM Construction Inc. responded back to the District that the floor reinforcement joist work would be around \$40-\$45K. The bathroom door replacement component would be approximately \$10K. They did not price the sealing of the concrete floors in the restrooms. Staff is in process of getting quotes to replace the bathroom doors in order to stop the rain from getting in and causing the damage to the wooden support members below.	TBD
<b>MEADOW VISTA PARK</b>			
Pickleball Court Crack Repairs	0.00	Vintage Contractors Inc. were the low bid on the project. They have been awarded the contract and work is scheduled to begin July 17th. The construction is scheduled to take five weeks and staff will post public notices at the courts to this effect two weeks prior to construction.	2023/2024
<b>ASHFORD PARK</b>			
Levee Repairs & Paving (2022)	75,000.00	The spillway vegetation and fencing/gate work have been completed however the vegetation removal may need to be re-done as it grew back so quickly. This will allow contractors access to the culvert and the ability to put together bids for the work.	Summer 2023
Retaining Wall Investigation at Auburn Ravine parking area	10,000.00	Staff will be obtaining quotes from geotechnical engineers for this investigation.	Summer 2023
<b>OVERLOOK PARK</b>			

<b>2023/2024 PROJECT ACTIVITY REPORT</b>		<b>UPDATED 06/15/23</b>	
<b>PROJECT</b>	<b>EST. COST</b>	<b>NOTES</b>	<b>EST. COMPLETED</b>
<b>PINK COLORED SECTIONS INDICATE NEW ACTIVITY</b>			
Two Interpretive Signs (2022)	10,000.00	Bureau and other stakeholders need to be consulted, signage program needs to be developed, sign designs and locations needs to be established, signs need to be ordered and then quotes need to be obtained by contractors for installation.	Summer 2023
<b>REGIONAL PARK &amp; MARRIOTT MEADOWS SITE</b>			
Marriot Meadows CD's and Park Construction Project (2021/22)	182,637.00	Staff is still waiting for Placer County approval of a proposed modified sanitary sewer connection that will save the project 80-100K and needs this info in order to finish redlining the construction document set. Staff is still waiting for comments & content from the UAIC to design the final drafts of the Ridge Runners and Nisenan Cultural History signs. Staff has been making progress on getting the Mt. Vernon property re-listed for sale. Staff has applied for a Clean California (Caltrans) Grant in the amount of \$700,000.00 to backfill the current budget shortfall on the project. Annexation of the parks restroom into the Placer County Sanitation District occurred on 6/13/23. Staff is optimistic that this will allow the review of the restrooms sanitary sewer design to proceed.	TBD
Kiosks/Signage (2022)	10,000.00	Signage program needs to be developed.	Summer 2023

<b>2023/2024 PROJECT ACTIVITY REPORT</b>		<b>UPDATED 06/15/23</b>	
<b>PROJECT</b>	<b>EST. COST</b>	<b>NOTES</b>	<b>EST. COMPLETED</b>
		<b>PINK COLORED SECTIONS INDICATE NEW ACTIVITY</b>	
Pond Leak Investigation (2022)	40,000.00	Staff will be obtaining quotes from engineers to do this study as well as researching less intensive methods to stop the seepage through the pond levee.	Summer 2023
Pickleball/Tennis Court Crack Repairs	0.00	Construction documents have been prepared and this project "ARD Tennis & Pickleball Court Repairs Project" was put out to formal bid on 5/10/23. The tennis and pickleball courts at Regional plus the tennis court at Meadow Vista are having their cracked asphalt repaired using the "RiteWay system" and fully re-surfaced using top of the line acrylic re-surfacing and coloring materials. Bids open 6/22/23.	Spring/Summer 2023
<b>CVCC</b>			
Bike Park - Construction (2015/2016) Fountain, signage, traffic control	15,000.00	Numerous small bike park signs remain to be installed and the bike park volunteers have had many others prepared and installed around the park. It is anticipated that remaining signs will be installed with volunteer help later this spring/summer. The bike park builders and volunteers have repaired & replaced a large mound and extended the irrigation/watering line in the lower jump area.	ONGOING
<b>RAILHEAD PARK</b>			
Parking Lot Repair/Re-seal (2022)	60,000.00	Staff has obtained preliminary pricing from paving contractors for this work.	Summer 2023
<b>WINCHESTER PARK</b>			

<b>2023/2024 PROJECT ACTIVITY REPORT</b>		<b>UPDATED 06/15/23</b>	
<b>PROJECT</b>	<b>EST. COST</b>	<b>NOTES</b>	<b>EST. COMPLETED</b>
<b>PINK COLORED SECTIONS INDICATE NEW ACTIVITY</b>			
Booster Pump & Filter Replacement (2022)	25,000.00	After receiving the pump almost two months later than it was promised, it was discovered that the vendor sent the wrong product. Meanwhile the turfgrass was dying due to lack of water. After staff suggested that the district was looking at filing a claim for compensatory damages due to this, the vendor came back with a proposal to pay the cost increases associated with having our contractor temporarily install the incorrect pump, get the right pump produced and sent to the site and pay our contractor to switch out the pumps. The district agreed to thier proposal, the interim pump is up and running and the turf field fortunately appears to be growing back well. New pump is supposed to be shipped on 7/5/23.	Spring/Summer 2023
<b>CHRISTIAN VALLEY PARK</b>			
Tutor Totter Roof Repair (2022)	45,000.00	Notice of Completion has been recorded.	WINTER 2022
<b>AUBURN ELEMENTARY</b>			
Discovery Club Modular Roof Repair (2022)	15,000.00	Project work is on hold pending the currently on-going school closure discussion.	Spring 2023
<b>SCHOOL PARK PRESERVE PICKLEBALL COURTS</b>			
Three Pickleball Courts joint project with City of Auburn (2023)	TBD	Tree pruning work by the city has apparently been completed and staff remains preparing the construction documents for the new courts.	Spring/Summer 2023
<b>MULTI-PARK ITEMS</b>			



<b>2023/2024 PROJECT ACTIVITY REPORT</b>		<b>UPDATED 06/15/23</b>	
<b>PROJECT</b>	<b>EST. COST</b>	<b>NOTES</b>	<b>EST. COMPLETED</b>
		<b>PINK COLORED SECTIONS INDICATE NEW ACTIVITY</b>	
Energy Efficient Upgrades (2021) Electrical and Plumbing scope additions	84,000.00	Final punchlist has been completed, unconditional release of all liens has been receive and retention payment has been made. Notice of Completion has been filed with Placer County for recordation. Minor electrical warranty work remains at James field.	Spring 2023
<b>Fiscal Year Projects Total:</b>	<b>691,637.00</b>		

## **Discussion Item #2 Cover Sheet – 5 Year History of Aquatics (Marsha Skinner Sierra Pool/Splash Pool and Placer Hills Pools)**

**Auburn Area Recreation and Park District (ARD) Acquisition and Development  
Committee meeting, June, 2023.**

### **Background**

On May 15, 2023, the Acquisition and Development Committee requested a 5-year history of ARD's Pool Financials, between both the Sierra Pool/Splash Pool and the Placer Hills Pool.

While the District tracks the program revenue, expenses and wages for each pool separately, there are other expenses being paid for the mutual benefit of both pools, including the wages for the Aquatics Coordinator and wages for the Adult Aquatics as well as some operational expenses. Most of these expenses are shown on the Marsha Skinner (Sierra Pool) reports.

Other wages, such as Lifeguard Wages are tracked under Public Swim. However, Lifeguards work for programs across the board, including Pool Rentals, (not shown separately on these reports).

Some revenue and expenses are also blended for the Sierra Pool and Splash Pool. ARD tracks the rental of the Splash Pool, under "Pool Rentals"; any Public Swim revenue will include the Splash Pool as well as the Swimming Pool usage; and electricity costs, chemicals and general maintenance (labor) also combined for both pools.

## Sierra Pool 2018-2019

Programs	Revenue	Expenses	Wages/Ben	Net
Aquatic Activities	8,446	(691)	(2,406)	5,349
Master Swim	4,280	(1,881)	(5,574)	(3,175)
Public Swim	32,082	(2,217)	(60,561)	(30,696)
Swim Lessons	26,369	(326)	(10,916)	15,127
Swim Team	27,074	(2,804)	(8,596)	15,674
Synchro Team	10,349	(576)	(12,292)	(2,519)
Pool Rental	9,968			9,968
Donation	2,162			2,162
	120,730	(8,495)	(100,344)	11,891
<b>Operational Expenses</b>				
Office Supplies		-		
Staff Appreciation		-		
Staff Development		(35)		
Uniform Expense		-		
Safety Supplies		(341)		
Small Equipment		(808)		
<b>Utility Expenses</b>				
Gas/Electric		(41,086)		
Reimbursements - PGE		11,229		
Water		(4,529)		
Reimbursements - Water		1,169		
<b>Maintenance Costs</b>				
Maintenance Costs		(53,282)		
Reimbursements - Maint		3,753		
<b>Wages &amp; Benefits</b>				
Aquatics Coordinator		(21,252)		
DOJ & Fingerprinting		(2,568)		
<b>Assets/Capital Improv</b>				
Assets		(17,465)		
Pool Replaster		(209,598)		
<b>Totals</b>	<b>120,730</b>	<b>(343,308)</b>	<b>(100,344)</b>	<b>(322,923)</b>

## Sierra Pool 2019-2020

Programs	Revenue	Expenses	Wages/Ben	Net
Aquatic Activities	4,721	(2,014)	(4,886)	(2,179)
Master Swim	3,080	-	(3,949)	(869)
Public Swim	40,389	(2,797)	(62,112)	(24,520)
Swim Lessons	28,412	(303)	(7,768)	20,341
Swim Team	14,173	(471)	(6,455)	7,247
Synchro Team	8,214	(715)	(13,194)	(5,695)
Pool Rental	12,233			12,233
Donation				-
	111,222	(6,300)	(98,365)	6,557
<b>Operational Expenses</b>				
Office Supplies		(36)		
Staff Appreciation		-		
Staff Development		(600)		
Uniform Expense		-		
Safety Supplies		-		
Small Equipment		-		
<b>Utility Expenses</b>				
Gas/Electric		(30,811)		
Reimbursements - PGE		10,565		
Water		(3,839)		
Reimbursements - Water		1,270		
<b>Maintenance Costs</b>				
Maintenance Costs		(37,652)		
Reimbursements - Maint		4,434		
<b>Wages &amp; Benefits</b>				
Aquatics Coordinator		(21,547)		
DOJ & Fingerprinting		(2,925)		
<b>Assets/Capital Improv</b>				
Assets		(18,298)		
<b>Totals</b>	<b>111,222</b>	<b>(105,739)</b>	<b>(98,365)</b>	<b>(92,882)</b>

## Sierra Pool 2020-2021

Programs	Revenue	Expenses	Nages/Ber	Net
Aquatic Activities	10,827	(1,193)	(6,134)	3,500
Master Swim	2,900	(1,638)	(2,637)	(1,375)
Public Swim	1,442	(1,557)	(25,073)	(25,188)
Swim Lessons	21,046	(475)	(9,756)	10,815
Swim Team	3,664		(1,394)	2,270
Synchro Team	4,760		(2,066)	2,694
Pool Rental	2,289			2,289
Donation	-			-
	<u>46,928</u>	<u>(4,863)</u>	<u>(47,060)</u>	<u>(4,995)</u>
<b>Operational Expenses</b>				
Office Supplies		(125)		
Staff Appreciation		(108)		
Staff Development		(30)		
Uniform Expense		-		
Safety Supplies		(626)		
Small Equipment		-		
<b>Utility Expenses</b>				
Gas/Electric		(23,455)		
Reimbursements - PGE		6,248		
Water		(2,605)		
Reimbursements - Water		500		
<b>Maintenance Costs</b>				
Maintenance Costs		(17,472)		
Reimbursements - Maint		1,320		
<b>Wages &amp; Benefits</b>				
Aquatics Coordinator		(15,850)		
DOJ & Fingerprinting		(1,009)		
<b>Assets/Capital Improv</b>				
Assets		(25,050)		
<b>Totals</b>	<u>46,928</u>	<u>(83,125)</u>	<u>(47,060)</u>	<u>(83,257)</u>

## Sierra Pool 2021-2022

Programs	Revenue	Expenses	Wages/Ben	Net
Aquatic Activities	19,065	(2,320)	(4,934)	11,811
Master Swim	6,196	(864)	(4,622)	710
Public Swim	27,075	(1,791)	(48,047)	(22,763)
Swim Lessons	44,474	-	(14,581)	29,893
Swim Team	21,705	(48)	(8,701)	12,956
Synchro Team	18,985	(1,348)	(12,323)	5,314
Pool Rental	9,834	-	-	9,834
Donation	-	-	-	-
	<u>147,334</u>	<u>(6,371)</u>	<u>(93,206)</u>	<u>47,757</u>
<b>Operational Expenses</b>				
Office Supplies		-		
Staff Appreciation		(199)		
Staff Development		(348)		
Uniform Expense		(124)		
Safety Supplies		(600)		
Small Equipment		-		
<b>Utility Expenses</b>				
Gas/Electric		(42,731)		
Reimbursements - PGE		11,106		
Water		(2,626)		
Reimbursements - Water		1,012		
<b>Maintenance Costs</b>				
Maintenance Costs		(64,142)		
Reimbursements - Maint		4,572		
<b>Wages &amp; Benefits</b>				
Aquatics Coordinator		(17,711)		
DOJ & Fingerprinting		(840)		
<b>Assets/Capital Improv</b>				
Assets		(13,697)		
<b>Totals</b>	<u>147,334</u>	<u>(132,699)</u>	<u>(93,206)</u>	<u>(78,572)</u>

## Sierra Pool 2022-2023

Programs	Revenue	Expenses	Wages/Ben	Net
Aquatic Activities	16,876	(1,020)	(6,978)	8,878
Master Swim	5,080	-	(4,615)	465
Public Swim	30,054	(2,704)	(59,198)	(31,848)
Swim Lessons	40,585	-	(13,977)	26,608
Swim Team	23,695	(2,802)	(15,170)	5,723
Synchro Team	17,610	(1,244)	(15,515)	851
Pool Rental	8,508	-	-	8,508
Donation	1,750	-	-	1,750
	<u>144,158</u>	<u>(7,770)</u>	<u>(115,453)</u>	<u>20,935</u>
<b>Operational Expenses</b>				
Office Supplies		-		
Staff Appreciation		-		
Staff Development		(508)		
Uniform Expense		(49)		
Safety Supplies		(2,167)		
Small Equipment		(2,606)		
<b>Utility Expenses</b>				
Gas/Electric		(52,923)		
Reimbursements - PGE		21,914		
Water		(3,645)		
Reimbursements - Water		763		
<b>Maintenance Costs</b>				
Maintenance Costs		(53,948)		
Reimbursements - Maint		22,916		
<b>Wages &amp; Benefits</b>				
Aquatics Coordinator		(18,146)		
DOJ & Fingerprinting		(623)		
<b>Assets/Capital Improv</b>				
Assets		(57,914)		
Splash Pool Repairs		(3,290)		
<b>Totals</b>	<u>144,158</u>	<u>(157,996)</u>	<u>(115,453)</u>	<u>(129,291)</u>

Placer Hills Pool 2018-2019

Programs	Revenue	Expenses	Wages/Ben	Net
Aquatic Activities	1,428			1,428
Master Swim				-
Public Swim	3,585	(426)	(6,430)	(3,271)
Swim Lessons	8,407		(2,817)	5,590
Swim Team				-
Synchro Team				-
Pool Rental	1,833			1,833
Donation				-
<b>Program Sub total</b>	<b>15,253</b>	<b>(426)</b>	<b>(9,247)</b>	<b>5,580</b>
<b>Operational Expenses</b>				
Telephone		(1,095)		
<b>Utility Expenses</b>				
Gas/Electric		(8,991)		
Reimbursements - PGE				
Water		(197)		
Reimbursements - Water				
<b>Maintenance Costs</b>				
Maintenance Costs		(10,373)		
Reimbursements - Maint				
<b>Assets/Capital Improv</b>				
Assets				
<b>Totals</b>	<b>15,253</b>	<b>(21,082)</b>	<b>(9,247)</b>	<b>(15,076)</b>

Placer Hills Pool 2019-2020

Programs	Revenue	Expenses	Wages/Ben	Net
Aquatic Activities	2,610			2,610
Master Swim				-
Public Swim	3,954	(441)	(7,808)	(4,295)
Swim Lessons	9,690		(3,478)	6,212
Swim Team				-
Synchro Team				-
Pool Rental	1,851			1,851
Donation				-
<b>Program Sub total</b>	<b>18,105</b>	<b>(441)</b>	<b>(11,287)</b>	<b>6,377</b>
<b>Operational Expenses</b>				
Telephone		(737)		
<b>Utility Expenses</b>				
Gas/Electric		(5,294)		
Reimbursements - PGE				
Water		(956)		
Reimbursements - Water				
<b>Maintenance Costs</b>				
Maintenance Costs		(10,930)		
Reimbursements - Maint				
<b>Assets/Capital Improv</b>				
Assets				
<b>Totals</b>	<b>18,105</b>	<b>(18,358)</b>	<b>(11,287)</b>	<b>(11,540)</b>

### Placer Hills Pool 2020-2021

Programs	Revenue	Expenses	Wages/Ben	Net
Aquatic Activities				-
Master Swim				-
Public Swim				-
Swim Lessons		Pool Closed		
Swim Team				-
Synchro Team				-
Pool Rental				-
Donation				-
<b>Program Sub total</b>	-	-	-	-
<b>Operational Expenses</b>				
Telephone		(1,083)		
<b>Utility Expenses</b>				
Gas/Electric		(5,006)		
Reimbursements - PGE				
Water		(231)		
Reimbursements - Water				
<b>Maintenance Costs</b>				
Maintenance Costs		(3,675)		
Reimbursements - Maint				
<b>Assets/Capital Improv</b>				
Assets				
<b>Totals</b>	-	(9,995)	-	(9,995)

### Placer Hills Pool 2021-2022

Programs	Revenue	Expenses	Wages/Ben	Net
Aquatic Activities	2,328	-	-	2,328
Master Swim	-	-	-	-
Public Swim	2,018	(467)	(4,095)	(2,544)
Swim Lessons	5,870	-	(1,859)	4,011
Swim Team	-	-	-	-
Synchro Team	-	-	-	-
Pool Rental	1,400	-	-	1,400
Donation	-	-	-	-
<b>Program Sub total</b>	11,616	(467)	(5,955)	5,194
<b>Operational Expenses</b>				
Telephone		(888)		
<b>Utility Expenses</b>				
Gas/Electric		(5,891)		
Reimbursements - PGE		-		
Water		(163)		
Reimbursements - Water		-		
<b>Maintenance Costs</b>				
Maintenance Costs		(8,385)		
Reimbursements - Maint		-		
<b>Assets/Capital Improv</b>				
Assets				
<b>Totals</b>	11,616	(15,794)	(5,955)	(10,133)

## Placer Hills Pool 2022-2023

Programs	Revenue	Expenses	Wages/Ber	Net
Aquatic Activities	1,548	-	-	1,548
Master Swim	-	-	-	-
Public Swim	2,157	(600)	(5,282)	(3,725)
Swim Lessons	8,723	-	(3,388)	5,335
Swim Team	-	-	-	-
Synchro Team	-	-	-	-
Pool Rental	1,648	-	-	1,648
Donation	-	-	-	-
<b>Program Sub total</b>	14,076	(600)	(8,669)	4,807
<b>Operational Expenses</b>				
Telephone		(899)		
<b>Utility Expenses</b>				
Gas/Electric		(6,234)		
Reimbursements - PGE		-		
Water		(227)		
Reimbursements - Water		-		
<b>Maintenance Costs</b>				
Maintenance Costs		(21,592)		
Reimbursements - Maint		-		
<b>Assets/Capital Improv</b>				
Assets		-		
PH Pool ReKey Facility		(5,208)		
<b>Totals</b>	14,076	(34,760)	(8,669)	(29,353)