

**AUBURN AREA RECREATION AND PARK DISTRICT  
MEETING OF THE BOARD OF DIRECTORS AGENDA  
THURSDAY, JUNE 29, 2023, 6:00 PM  
CANYON VIEW COMMUNITY CENTER, BOARD ROOM  
471 MAIDU DRIVE, AUBURN, CA 95603**

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/81088137601>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 810 8813 7601 participate.

People using the Zoom website will be able to see and hear the Board, and the Board will be able to hear the public. The Board 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**

**(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**

Ainsleigh \_\_\_\_ Gray \_\_\_\_ Holbrook \_\_\_\_ Ingle \_\_\_\_ Lynch \_\_\_\_

**2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS**

Presentation from, District Administrator, Kahl Muscott, to Executive Assistant, Cathy Warford as employee of the month for June, 2023.

**3.0 AGENDA REVIEW, CHANGES, AND APPROVAL**

Motion by \_\_\_\_\_ Second by \_\_\_\_\_ to \_\_\_\_\_

\_\_\_\_\_

Ainsleigh \_\_\_\_ Gray \_\_\_\_ Holbrook \_\_\_\_ Ingle \_\_\_\_ 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. If you have a public comment, please use the “Raise your hand” feature through Zoom. You will be unmuted after you are recognized by the Board Chairperson. People only calling in should press #9 to telephonically raise your hand. Please 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 Board of Directors from May, 2023 (Pages 6-10)**

Review and approval of Minutes of the Board of Directors from May 25, 2023

\_\_\_\_ **5.2 Review of Cash Requirements for May, 2023 (Standing Finance Committee) (Pages 11-14)**

This item was reviewed and sent to the Board of Directors with a split recommendation. Director Ingle recommended approval. Director Ainsleigh recommended approval except for one check.

\_\_\_\_ **5.3 Review of Financial for April, 2023 (Standing Finance Committee) (Pages 15-36)**

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 \_\_\_\_\_

\_\_\_\_\_  
Ainsleigh \_\_\_\_ Gray \_\_\_\_ Holbrook \_\_\_\_ Ingle \_\_\_\_ Lynch \_\_\_\_

**Roll Call Vote**

**6.0 ADMINISTRATOR’S AND DEPARTMENTAL REPORTS (Pages 37-47)**

Please see board reports and vandalism reports under item 6.0.

**7.0 UNFINISHED BUSINESS**

None.

**8.0 NEW BUSINESS**

**\_\_\_\_\_ 8.1 District Policy Proposed Amendment – Purchasing Limits (Pages 48-49)**

Shall the Auburn Area Recreation and Park District (ARD) change its policy regarding purchasing limits for the Facilities and Grounds Manager?

Motion by \_\_\_\_\_ second by \_\_\_\_\_ to \_\_\_\_\_

\_\_\_\_\_ Ainsleigh \_\_\_\_\_ Gray \_\_\_\_\_ Holbrook \_\_\_\_\_ Ingle \_\_\_\_\_ Lynch \_\_\_\_\_

**Roll Call Vote**

**\_\_\_\_\_ 8.2 Fee Waivers Policy Amendment – 501 c3 Designation (Pages 50-54)**

Shall the Auburn Recreation District (ARD) consider modifying the current policy on fee waivers, requiring that fee waivers only be granted to organizations with a 501 c3 designation?

Motion by \_\_\_\_\_ second by \_\_\_\_\_ to \_\_\_\_\_

\_\_\_\_\_ Ainsleigh \_\_\_\_\_ Gray \_\_\_\_\_ Holbrook \_\_\_\_\_ Ingle \_\_\_\_\_ Lynch \_\_\_\_\_

**Roll Call Vote**

**Salary Survey Results AND Proposed Wage Increases (Pages 55-70)**

**\_\_\_\_\_ 8.3** Based on a District-wide survey, shall the Board pull next year's COLA forward and additional increases (for certain Job descriptions) to July's first payroll instead of waiting until April 1, 2024?

Motion by \_\_\_\_\_ second by \_\_\_\_\_ to \_\_\_\_\_

\_\_\_\_\_ Ainsleigh \_\_\_\_\_ Gray \_\_\_\_\_ Holbrook \_\_\_\_\_ Ingle \_\_\_\_\_ Lynch \_\_\_\_\_

**Roll Call Vote**

**\_\_\_\_\_ 8.4 Resolution #2023-18: ARD Tennis & Pickleball Court Repairs Project-Award of Contract (Pages 71-76)**

Shall the Auburn Recreation District Board of Directors authorize and approve Resolution #2023-18, a resolution awarding a contract for the ARD Tennis & Pickleball Court Repairs Project to First Serve Productions, Inc.?

Motion by \_\_\_\_\_ second by \_\_\_\_\_ to \_\_\_\_\_

Ainsleigh \_\_\_\_ Gray \_\_\_\_ Holbrook \_\_\_\_ Ingle \_\_\_\_ Lynch \_\_\_\_

**Roll Call Vote**

\_\_\_\_ 8.5 **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 77-111)**

**PUBLIC HEARING**

**OPEN PUBLIC HEARING**

**STAFF PRESENTATION**

**PUBLIC COMMENT**

**BOARD DISCUSSION/ACTION**

**CLOSE PUBLIC HEARING**

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?

Motion by \_\_\_\_\_ second by \_\_\_\_\_ to \_\_\_\_\_

\_\_\_\_\_

Ainsleigh \_\_\_\_ Gray \_\_\_\_ Holbrook \_\_\_\_ Ingle \_\_\_\_ Lynch \_\_\_\_

**Roll Call Vote**

\_\_\_\_ 8.6 **Resolution #2023-17 Indemnifying Placer County for Collection of Atwood III Assessments (Pages 112-115)**

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

Motion by \_\_\_\_\_ second by \_\_\_\_\_ to \_\_\_\_\_

\_\_\_\_\_

Ainsleigh \_\_\_\_ Gray \_\_\_\_ Holbrook \_\_\_\_ Ingle \_\_\_\_ Lynch \_\_\_\_

**Roll Call Vote**



**9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS**

- 9.1 County Mitigation Fund, current balance \$450,000
- 9.2 Placer County Investment Report (Pages 117-128)
- 9.3 2023-24 LAFCO Final Workplan and Budget (Pages 129-132)

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

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

**11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL**

None.

**12.0 PUBLIC COMMENT** – 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. If you have a public comment, please use the “Raise your hand” feature through Zoom. You will be un-muted after you are recognized by the Board Chairperson. People only calling in should press #9 to telephonically raise your hand. Please 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), 54947.)**

**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:

June 23, 2023  
Date

10:00 AM  
Time

Cathy Watson  
Clerk to the Board

**SECTION: 5.0**

**ITEM: 5.1 REVIEW AND APPROVAL OF MINUTES OF THE  
BOARD OF DIRECTORS FROM MAY 25, 2023**

**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 25, 2023 6:00 PM**

**Board Members** Chairperson Jim Gray  
**Present:** Director H. Gordon Ainsleigh was late.  
Director Sue Ingle  
Director Mike Lynch

**Absent:** Vice-Chairperson Scott Holbrook

**Staff Present:** Veona Galbraith, Administrative Services Manager  
Caleb Porter, Youth Services Manager  
Manouch Shirvanioun, Customer Service/Marketing Manager  
Mike Scheele, Landscape Architect/Project Manager  
Cathy Warford, Recording Secretary

**Absent:** Kahl Muscott, District Administrator  
Jesse Williams, Facilities & Grounds Manager  
Mark Brunner, Recreation Services Manager

**1.0 CALL TO ORDER**

The Meeting of the Board of Directors was called to order at 6:00 PM by Chairperson Gray.

**2.0 INTRODUCTIONS, PRESENTATIONS AND ANNOUNCEMENTS**

Director Ingle went to the 2023 CARPD Conference and the Auburn Area Recreation and Park District received an award plaque in recognition of our Outstanding Performance.

**3.0 AGENDA REVIEW, CHANGES AND APPROVAL**

A motion was made by Director Ingle and seconded by Director Lynch to move Discussion Item 9.1 OPEB actuarial to before the Consent Items.

**Roll Call Vote**

Director Ainsleigh – Late  
Chairperson Gray – Yes  
Vice-Chairperson Holbrook – Absent  
Director Ingle - Yes  
Director Lynch – Yes

3 – 0 Motion carries.

**4.0 PUBLIC COMMENT**

Kelly Davis, Resident of Auburn. Kelly gave a few suggestions on improving the parks for children by adding a Sensory Garden. This garden would make a play space more

exciting for children, encouraging them to play. Kelly also suggested more shade around the splash pools and other areas. She ask that ARD start opening the pool earlier in the morning. She also recommended putting a fence around the play areas so that toddlers could run freely without the fear of running into the streets.

## **5.0 CONSENT ITEMS**

- 5.1 Review and approval of Minutes of the Board of Directors from April, 2023**
- 5.2 Review of Cash Requirements for March, 2023 (Standing Finance Committee)**
- 5.3 Review of Financial for March, 2023 (Standing Finance Committee)**
- 5.4 Resolution #2023-14: Moving Residual Funds to the Future Capital Construction Fund and Equipment Reserve Fund (Standing Finance Committee)**
- 5.5 Amendment of the Obsolescence List (Standing Finance Committee)**

A motion was made by Director Ainsleigh and seconded by Director Ingle to approve the Consent Calendar as written.

### **Roll Call Vote**

Director Ainsleigh – Yes  
Chairperson Gray – Yes  
Vice-Chairperson Holbrook – Absent  
Director Ingle - Yes  
Director Lynch – Yes

4 – 0 Motion carries.

## **6.0 ADMINISTRATOR'S AND DEPARTMENTAL REPORTS**

Board reports were provided to the Board under separate cover.

## **7.0 UNFINISHED BUSINESS**

None.

## **8.0 NEW BUSINESS**

### **8.1 Salary Survey Results**

A motion was made by Director Lynch and seconded by Director Ainsleigh to send the Salary Survey to the June Standing Finance Committee for further review.

### **Roll Call Vote**

Director Ainsleigh – Yes  
Chairperson Gray – Yes  
Vice-Chairperson Holbrook – Absent  
Director Ingle - Yes  
Director Lynch – Yes

4 – 0 Motion carries.

**8.2 Resolution #2023-13; Atwood III FY 23-24 Intention to Levy Assessments; Engineer’s Report; Notice of Hearing**

A motion was made by Director Lynch and seconded by Director Ingle to approve the Resolution #2023-13; Atwood III FY 23-24 Intention to Levy Assessments; Engineer’s Report; Notice of Hearing with wording changes in the contract.

**Roll Call Vote**

Director Ainsleigh – Yes  
Chairperson Gray – Yes  
Vice-Chairperson Holbrook – Absent  
Director Ingle - No  
Director Lynch – Yes

3 – 1 Motion carries.

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

A motion was made by Director Lynch and seconded by Director Ainsleigh to approve Amending 2023/2024 Project List and CIP.

**Roll Call Vote**

Director Ainsleigh – Yes  
Chairperson Gray – Yes  
Vice-Chairperson Holbrook – Absent  
Director Ingle - Yes  
Director Lynch – Yes

4 – 0 Motion carries.

**8.4 Resolution #2023-15; Meadow Vista Park Pickleball Court Resurfacing Project – Award of Contract**

A motion was made by Director Lynch and seconded by Director Ingle to approve Resolution #2023-15; Meadow Vista Park Pickleball Court Resurfacing Project – Award of Contract.

**Roll Call Vote**

Director Ainsleigh – Yes

Chairperson Gray – Yes  
Vice-Chairperson Holbrook – Absent  
Director Ingle - Yes  
Director Lynch – Yes

4 – 0 Motion carries.

**9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS**

- 9.1 OPEB Actuarial – item was discussed, not action taken.
- 9.2 County Mitigation Fund, current balance \$450,000 – item was discussed, not action taken.
- 9.3 Placer County Investment Report – item was discussed, not action taken.
- 9.4 California Employers’ Pension Prefunding Trust (CEPPT) Fund

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

None.

**11.0 CORRESPONDENCE/COMMUNICATIONS AND INFORMATIONAL**

None.

**12.0 PUBLIC COMMENT**

None.

**13.0 CLOSED SESSION**

None.

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

None.

**ADJOURNMENT**

The meeting was adjourned at 7:55 PM.

Cathy Warford  
Board Secretary

June 13, 2023  
Date



**SECTION: 5.0**

**ITEM: 5.2 REVIEW AND APPROVAL OF CASH  
REQUIREMENTS FOR MAY, 2023**

**DESCRIPTION: ACCOUNTS PAYABLE**

**INFORMATION: SEE ATTACHED INFORMATION**

**STAFF  
RECOMMENDATION: THIS ITEM WAS REVIEWED BY THE STANDING  
FINANCE COMMITTEE AND FORWARDED TO  
THE CONSENT CALENDAR FOR REVIEW AND  
APPROVAL.**

**FISCAL IMPACT: \$179,953.25**

Auburn Rec & Park  
 VENDOR CHECK REGISTER REPORT  
 Payables Management

Ranges:	From:	To:	From:	To:
Check Number	First	Last	Check Date	5/1/2023
Vendor ID	First	Last	Checkbook ID	COMM 1ST
Vendor Name	First	Last		5/31/2023
				COMM 1ST

Sorted By: Check Number

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
24602	P0056	Placer Union High School Distr	5/5/2023	COMM 1ST	PMCHK00002924	\$951.52
24603	1099-103	Terry Masten	5/5/2023	COMM 1ST	PMCHK00002925	\$169.00
24604	1099-256	Healing Pastures, Inc.	5/5/2023	COMM 1ST	PMCHK00002925	\$720.00
24605	1099-343	Faith Petersen	5/5/2023	COMM 1ST	PMCHK00002925	\$1,092.00
24606	A0018	Auburn Chamber of Commerce	5/5/2023	COMM 1ST	PMCHK00002925	\$395.00
24607	A0051	Anderson's Sierra Pipe Co.	5/5/2023	COMM 1ST	PMCHK00002925	\$533.22
24608	A0115	Auburn Hardware & Rental LLC	5/5/2023	COMM 1ST	PMCHK00002925	\$117.16
24609	A0170	AT&T Acct 088-034-5818-655	5/5/2023	COMM 1ST	PMCHK00002925	\$90.95
24610	A0174	Applied Landscape Materials db	5/5/2023	COMM 1ST	PMCHK00002925	\$2,574.00
24611	A1010	Advantage Martketing and Print	5/5/2023	COMM 1ST	PMCHK00002925	\$465.47
24612	B0069	Bidwell Water	5/5/2023	COMM 1ST	PMCHK00002925	\$253.35
24613	C0104	Campora Propane Service	5/5/2023	COMM 1ST	PMCHK00002925	\$850.18
24614	D0010	Diamond Pacific	5/5/2023	COMM 1ST	PMCHK00002925	\$317.77
24615	D0066	De Lage Landen Financial Servi	5/5/2023	COMM 1ST	PMCHK00002925	\$332.48
24616	D0087	Demsey, Filliger & Associates,	5/5/2023	COMM 1ST	PMCHK00002925	\$2,500.00
24617	H0060	HercRentals Inc.	5/5/2023	COMM 1ST	PMCHK00002925	\$778.37
24618	I0004	Interstate Sales	5/5/2023	COMM 1ST	PMCHK00002925	\$244.53
24619	L0033	Les Schwab	5/5/2023	COMM 1ST	PMCHK00002925	\$784.77
24620	M0013	Meadow Vista Hardware	5/5/2023	COMM 1ST	PMCHK00002925	\$66.87
24621	N0003	Norris Electric, Inc.	5/5/2023	COMM 1ST	PMCHK00002925	\$282.75
24622	N0045	Near U CO2	5/5/2023	COMM 1ST	PMCHK00002925	\$456.33
24623	N0048	Normac, Inc.	5/5/2023	COMM 1ST	PMCHK00002925	\$95.18
24624	O0022	Ortiz Concrete	5/5/2023	COMM 1ST	PMCHK00002925	\$13,912.00
24625	P0007	Pacific Gas & Electric Company	5/5/2023	COMM 1ST	PMCHK00002925	\$108.03
24626	P0023	PG&E	5/5/2023	COMM 1ST	PMCHK00002925	\$98.29
24627	P0088	PBM Construction Inc	5/5/2023	COMM 1ST	PMCHK00002925	\$1,200.00
24628	Q0003	Quality Automotive	5/5/2023	COMM 1ST	PMCHK00002925	\$27,853.76
24629	R0027	Ross Recreation Equipment, Inc	5/5/2023	COMM 1ST	PMCHK00002925	\$2,770.35
24630	R0065	River City Rentals	5/5/2023	COMM 1ST	PMCHK00002925	\$175.06
24631	R0073	NAPA Auto Parts	5/5/2023	COMM 1ST	PMCHK00002925	\$95.41
24632	S0009	Sierra Saw Sales And Service	5/5/2023	COMM 1ST	PMCHK00002925	\$201.19
24633	S0025	Sierra Pacific Turf Supply, In	5/5/2023	COMM 1ST	PMCHK00002925	\$1,960.60
24634	S0145	SCP Distributors	5/5/2023	COMM 1ST	PMCHK00002925	\$387.21
24635	V0007	Verizon Wireless	5/5/2023	COMM 1ST	PMCHK00002925	\$940.10
24636	W0001	Walker's Office Supplies, Inc.	5/5/2023	COMM 1ST	PMCHK00002925	\$366.53
24637	W0003	Warehouse Paint Incorporated	5/5/2023	COMM 1ST	PMCHK00002925	\$47.13
24638	W0010	Waxie Sanitary Supply	5/5/2023	COMM 1ST	PMCHK00002925	\$100.06
24639	C1011	Kasey Casl	5/5/2023	COMM 1ST	PMCHK00002926	\$27.96
24640	W1006	Audrey Warren	5/5/2023	COMM 1ST	PMCHK00002926	\$27.86
24641	1099-271	Kelpro Security	5/12/2023	COMM 1ST	PMCHK00002927	\$4,110.00
24642	1099-295	Juli Land-Marx	5/12/2023	COMM 1ST	PMCHK00002927	\$1,800.00
24643	A0001	Recology Auburn Placer	5/12/2023	COMM 1ST	PMCHK00002927	\$1,208.44
24644	A0027	Recology Auburn Placer	5/12/2023	COMM 1ST	PMCHK00002927	\$1,259.13
24645	A0051	Anderson's Sierra Pipe Co.	5/12/2023	COMM 1ST	PMCHK00002927	\$256.10
24646	A0115	Auburn Hardware & Rental LLC	5/12/2023	COMM 1ST	PMCHK00002927	\$67.55
24647	B0020	BSN Sports, Inc.	5/12/2023	COMM 1ST	PMCHK00002927	\$175.88
24648	C0104	Campora Propane Service	5/12/2023	COMM 1ST	PMCHK00002927	\$358.27
24649	D0025	Dawson Oil Company	5/12/2023	COMM 1ST	PMCHK00002927	\$5,739.07
24651	I0004	Interstate Sales	5/12/2023	COMM 1ST	PMCHK00002927	\$12.74
24652	L0033	Les Schwab	5/12/2023	COMM 1ST	PMCHK00002927	\$78.84
24653	L0100	Lifeguard First Aid & Safety,	5/12/2023	COMM 1ST	PMCHK00002927	\$321.54
24654	M0013	Meadow Vista Hardware	5/12/2023	COMM 1ST	PMCHK00002927	\$49.12
24655	M0098	Meadow Vista County Water Dist	5/12/2023	COMM 1ST	PMCHK00002927	\$459.38
24656	N0045	Near U CO2	5/12/2023	COMM 1ST	PMCHK00002927	\$255.91
24657	N0048	Normac, Inc.	5/12/2023	COMM 1ST	PMCHK00002927	\$172.33
24658	N0052	Nathan Medlar dba NM Ranch Gra	5/12/2023	COMM 1ST	PMCHK00002927	\$4,410.00

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
24659	P0007	Pacific Gas & Electric Company	5/12/2023	COMM 1ST	PMCHK00002927	\$27.24
24660	Q0003	Quality Automotive	5/12/2023	COMM 1ST	PMCHK00002927	\$128.57
24661	R0065	River City Rentals	5/12/2023	COMM 1ST	PMCHK00002927	\$441.32
24662	R0073	NAPA Auto Parts	5/12/2023	COMM 1ST	PMCHK00002927	\$76.84
24663	S0025	Sierra Pacific Turf Supply, In	5/12/2023	COMM 1ST	PMCHK00002927	\$8,780.39
24664	S0054	Souza's Tire Service	5/12/2023	COMM 1ST	PMCHK00002927	\$994.03
24665	S0145	SCP Distributors	5/12/2023	COMM 1ST	PMCHK00002927	\$2,054.82
24666	S0154	Mike Scheele	5/12/2023	COMM 1ST	PMCHK00002927	\$217.46
24667	S1000	State Of California/DOJ	5/12/2023	COMM 1ST	PMCHK00002927	\$96.00
24668	S1007	Stationary Engineers, Local 39	5/12/2023	COMM 1ST	PMCHK00002927	\$419.85
24669	T0031	Turf Star, Inc.	5/12/2023	COMM 1ST	PMCHK00002927	\$956.21
24670	TEMPC	Jennifer Christie	5/12/2023	COMM 1ST	PMCHK00002927	\$80.00
24671	TEMPJ	Tomoyo Jones	5/12/2023	COMM 1ST	PMCHK00002927	\$48.00
24672	TEMPL	Beth Lee	5/12/2023	COMM 1ST	PMCHK00002927	\$1,672.00
24673	TEMPM	Kara Miller	5/12/2023	COMM 1ST	PMCHK00002927	\$190.00
24674	TEMPR	Hannah Ramos	5/12/2023	COMM 1ST	PMCHK00002927	\$200.00
24675	TEMPU	Ultrasignup	5/12/2023	COMM 1ST	PMCHK00002927	\$507.00
24676	TEMPW	Dana Walton	5/12/2023	COMM 1ST	PMCHK00002927	\$220.00
24677	W0001	Walker's Office Supplies, Inc.	5/12/2023	COMM 1ST	PMCHK00002927	\$706.05
24678	W0003	Warehouse Paint Incorporated	5/12/2023	COMM 1ST	PMCHK00002927	\$437.76
24679	W0044	Wave	5/12/2023	COMM 1ST	PMCHK00002927	\$1,203.51
24680	W0045	Williams, Jesse	5/12/2023	COMM 1ST	PMCHK00002927	\$32.10
24681	U0019	US Bank	5/12/2023	COMM 1ST	PMCHK00002928	\$7,448.90
24682	F0038	Fastenal Company	5/12/2023	COMM 1ST	PMCHK00002929	\$133.32
24683	G0097	Gold Mountain California News	5/12/2023	COMM 1ST	PMCHK00002929	\$1,813.00
24684	1099-103	Terry Masten	5/19/2023	COMM 1ST	PMCHK00002930	\$299.00
24685	1099-216	Gerald Harris	5/19/2023	COMM 1ST	PMCHK00002930	\$936.00
24686	1099-218	Auburn Gymnastics Center	5/19/2023	COMM 1ST	PMCHK00002930	\$146.25
24687	1099-269	Deborah Lynn	5/19/2023	COMM 1ST	PMCHK00002930	\$390.00
24688	1099-277	Foothill Karate Do	5/19/2023	COMM 1ST	PMCHK00002930	\$871.00
24689	1099-291	Isaac Humber	5/19/2023	COMM 1ST	PMCHK00002930	\$364.00
24690	1099-313	Alison Lloyd	5/19/2023	COMM 1ST	PMCHK00002930	\$2,121.60
24691	1099-374	Sarah Violet	5/19/2023	COMM 1ST	PMCHK00002930	\$75.00
24692	1099-375	Jennifer Rogers	5/19/2023	COMM 1ST	PMCHK00002930	\$487.50
24693	1099-376	Joanna Britt	5/19/2023	COMM 1ST	PMCHK00002930	\$453.60
24694	1099-380	Emily Mockel	5/19/2023	COMM 1ST	PMCHK00002930	\$438.75
24695	A0013	AT&T	5/19/2023	COMM 1ST	PMCHK00002930	\$74.90
24696	A0051	Anderson's Sierra Pipe Co.	5/19/2023	COMM 1ST	PMCHK00002930	\$9.49
24697	A0115	Auburn Hardware & Rental LLC	5/19/2023	COMM 1ST	PMCHK00002930	\$137.63
24698	C0041	CPRS	5/19/2023	COMM 1ST	PMCHK00002930	\$170.00
24699	D0096	DC Solar Electric, Inc.	5/19/2023	COMM 1ST	PMCHK00002930	\$505.00
24700	E0008	Ewing Irrigation Products, Inc	5/19/2023	COMM 1ST	PMCHK00002930	\$909.16
24701	G0045	GSSA	5/19/2023	COMM 1ST	PMCHK00002930	\$1,747.00
24702	G0096	Garton Tractor	5/19/2023	COMM 1ST	PMCHK00002930	\$1,129.20
24703	H0056	Humana Dental Ins. Co	5/19/2023	COMM 1ST	PMCHK00002930	\$2,609.16
24704	M0065	Wendy Murdoch	5/19/2023	COMM 1ST	PMCHK00002930	\$47.50
24705	N0003	Norris Electric, Inc.	5/19/2023	COMM 1ST	PMCHK00002930	\$377.00
24706	N0045	Near U CO2	5/19/2023	COMM 1ST	PMCHK00002930	\$234.01
24707	N0046	Norman's Nursery	5/19/2023	COMM 1ST	PMCHK00002930	\$1,122.26
24708	Q0003	Quality Automotive	5/19/2023	COMM 1ST	PMCHK00002930	\$777.22
24709	R0073	NAPA Auto Parts	5/19/2023	COMM 1ST	PMCHK00002930	\$152.36
24710	S0009	Sierra Saw Sales And Service	5/19/2023	COMM 1ST	PMCHK00002930	\$1,666.86
24711	S0094	Manouch Shirvanioun	5/19/2023	COMM 1ST	PMCHK00002930	\$52.40
24712	S0173	Sherman Industries Inc.dba She	5/19/2023	COMM 1ST	PMCHK00002930	\$2,250.00
24713	T1000	Transamerica Life Insurance	5/19/2023	COMM 1ST	PMCHK00002930	\$540.00
24714	TEMPB	Brenda Baze	5/19/2023	COMM 1ST	PMCHK00002930	\$10.00
24715	TEMPC	Tracie Coyle	5/19/2023	COMM 1ST	PMCHK00002930	\$10.00
24716	TEMPG	Charlotte Goss	5/19/2023	COMM 1ST	PMCHK00002930	\$10.00
24717	TEMPJ	Kathy Jones	5/19/2023	COMM 1ST	PMCHK00002930	\$57.50
24718	TEMPK	Amanda Kennedy	5/19/2023	COMM 1ST	PMCHK00002930	\$128.00
24719	TEMPM	Kimberly Maker	5/19/2023	COMM 1ST	PMCHK00002930	\$10.00
24720	TEMPR	Susan Rypma	5/19/2023	COMM 1ST	PMCHK00002930	\$10.00
24721	TEMPS	Debi Schroeder	5/19/2023	COMM 1ST	PMCHK00002930	\$10.00

\* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
24722	TEMPV	Deborah Vaughn	5/19/2023	COMM 1ST	PMCHK00002930	\$10.00
24723	TEMPW	Sherry Warren	5/19/2023	COMM 1ST	PMCHK00002930	\$50.00
24724	W0001	Walker's Office Supplies, Inc.	5/19/2023	COMM 1ST	PMCHK00002930	\$107.23
24725	W0043	West Coast Fire Protection Sys	5/19/2023	COMM 1ST	PMCHK00002930	\$200.00
24726	TEMPB	Claudia Beckwith	5/19/2023	COMM 1ST	PMCHK00002931	\$20.00
24727	TEMPC	Tracie Cullati	5/19/2023	COMM 1ST	PMCHK00002931	\$10.00
24728	TEMPM	Kayla MacArthur	5/19/2023	COMM 1ST	PMCHK00002931	\$240.00
24729	TEMPS	Gloria Schwab	5/19/2023	COMM 1ST	PMCHK00002931	\$10.00
24730	TEMPW	Rhonda Willis	5/19/2023	COMM 1ST	PMCHK00002931	\$10.00
24731	TEMPS	Dawn Shenkman	5/19/2023	COMM 1ST	PMCHK00002932	\$10.00
24732	A0051	Anderson's Sierra Pipe Co.	5/26/2023	COMM 1ST	PMCHK00002933	\$152.02
24733	A0115	Auburn Hardware & Rental LLC	5/26/2023	COMM 1ST	PMCHK00002933	\$103.94
24734	A0148	All Pro Backflow	5/26/2023	COMM 1ST	PMCHK00002933	\$559.65
24735	A0174	Applied Landscape Materials db	5/26/2023	COMM 1ST	PMCHK00002933	\$1,501.50
24736	C0111	Cal.net	5/26/2023	COMM 1ST	PMCHK00002933	\$71.40
24737	C0113	Cooks Portable Toilets & Septi	5/26/2023	COMM 1ST	PMCHK00002933	\$1,020.00
24738	D0016	Dancing Dog Productions	5/26/2023	COMM 1ST	PMCHK00002933	\$1,245.07
24739	F0015	Folsom Lock & Key	5/26/2023	COMM 1ST	PMCHK00002933	\$10.31
24740	G0098	Guzmans Inflate the Fun	5/26/2023	COMM 1ST	PMCHK00002933	\$737.50
24741	K0010	Knorr Systems, Inc.	5/26/2023	COMM 1ST	PMCHK00002933	\$703.00
24742	K0011	The Permanente Medical Group I	5/26/2023	COMM 1ST	PMCHK00002933	\$65.00
24743	L0033	Les Schwab	5/26/2023	COMM 1ST	PMCHK00002933	\$24.29
24744	M0013	Meadow Vista Hardware	5/26/2023	COMM 1ST	PMCHK00002933	\$18.21
24745	N0012	Nevada Irrigation District	5/26/2023	COMM 1ST	PMCHK00002933	\$491.83
24746	P0005	Placer County Water Agency	5/26/2023	COMM 1ST	PMCHK00002933	\$2,557.72
24747	P0007	Pacific Gas & Electric Company	5/26/2023	COMM 1ST	PMCHK00002933	\$15,067.65
24748	Q0003	Quality Automotive	5/26/2023	COMM 1ST	PMCHK00002933	\$198.90
24749	R0073	NAPA Auto Parts	5/26/2023	COMM 1ST	PMCHK00002933	\$89.84
24750	R0075	Ileana Ramos	5/26/2023	COMM 1ST	PMCHK00002933	\$47.50
24751	S0009	Sierra Saw Sales And Service	5/26/2023	COMM 1ST	PMCHK00002933	\$307.65
24752	S0063	Simpson & Simpson, Inc.	5/26/2023	COMM 1ST	PMCHK00002933	\$14,191.00
24753	S0145	SCP Distributors	5/26/2023	COMM 1ST	PMCHK00002933	\$106.01
24754	S0173	Sherman Industries Inc.dba She	5/26/2023	COMM 1ST	PMCHK00002933	\$2,400.00
24755	S1007	Stationary Engineers, Local 39	5/26/2023	COMM 1ST	PMCHK00002933	\$419.85
24756	TEMPM	Andrew Myers	5/26/2023	COMM 1ST	PMCHK00002933	\$190.00
24757	V0007	Verizon Wireless	5/26/2023	COMM 1ST	PMCHK00002933	\$856.09
24758	W0001	Walker's Office Supplies, Inc.	5/26/2023	COMM 1ST	PMCHK00002933	\$816.07
24759	W0003	Warehouse Paint Incorporated	5/26/2023	COMM 1ST	PMCHK00002933	\$33.56
Total Checks: 157						Total Amount of Checks: \$179,953.25

**SECTION: 5.0**

**ITEM: 5.3 REVIEW AND APPROVAL OF FINANCIALS  
FOR APRIL, 2023**

**DESCRIPTION: ACCOUNTS PAYABLE**

**INFORMATION: SEE ATTACHED INFORMATION**

**STAFF  
RECOMMENDATION: THIS ITEM WAS REVIEWED BY THE STANDING  
FINANCE COMMITTEE AND FORWARDED TO  
THE CONSENT CALENDAR FOR REVIEW AND  
APPROVAL**

Extra Revenue (above budget is in Green)  
Short Revenue (under budget is in Red)  
Less Expenses (below budget is in Green)  
Overspent Expenses (above budget is in Red)

## April's Financials

**Important disclosure:** *It will be difficult to compare revenues this year with last year. Our new registration software is differing any revenue that has not been earned yet. For example, if someone comes in and pays for a Picnic rental that they will be using in June, the revenue will not post until June. In the past we have recognized revenue when we received the reservation or registration except at year end. Also, we have a pending \$463 that has not been resolved yet with CivicRec. That should be posted on the May financials (it is highlighted on the Balance Sheet).*

### *Revenues –*

- **Programs** are over budget by **\$12,700**. This is primarily in **Youth Services**; Discovery clubs are up by \$8,700.
- **Interest/Investment Interest** is up by **\$8,800** from budget.
- **City Mitigation Revenue** was received by the City of Auburn in the amount of **\$98,000**. At the time of the budget, staff was not sure that the City was going to relinquish any Mitigation Funds to us. We have not received anything in 8 years. Keep in mind, these funds are to only be used for improvements in the City of Auburn or close by in its sphere of influence. These funds will be held in the District's City Trust account at the Treasury. \$65,000 is slated to be used for the new Auburn Park Preserve Pickleball Courts.
- **Tax Revenues** came in above budget by **\$43,000**.

### *Expenses –*

- **Building and Grounds Maintenance** is under budget by **\$7,000**. Maintenance Costs in **Facilities and Grounds** costs are under across the board for our first month of the fiscal year.
- **Fixed Assets Expense** was down by **\$4,900** than budgeted. Our Mower came in sooner than anticipated and we were able to save the anticipated increase if purchased at fiscal year-end.



**PROFIT & LOSS**  
**23/24 Approved Budget**

	Approved Budget 23-24	% Of Total	2nd Mid-Yr Revision 23-24	% Of Total	2023 April ACTUALS	Last Yr April Actuals	2023-24 YTD ACTUALS	2023-24 YTD BUDGET	Last yr YTD ACTUALS
<b>Operating Revenues</b>									
Program Revenue	1,239,872	17%			162,076	255,656	162,076	149,382	255,656
Facility Revenue	188,147	3%			37,310	61,102	37,310	33,326	61,102
Misc. Revenue	47,521	1%			3,609	4,814	3,609	4,171	4,814
Grants & Donations	52,055	1%			-	1,000	-	-	1,000
Interest/Investment Income	43,447	1%			9,057	92	9,057	226	92
Equipment Reserve Transfers	465,959	7%			-	-	-	-	-
Future Cap & ADA Transfers	849,785	12%			-	-	-	-	-
Tax Revenue	4,102,145	58%			1,539,478	-	1,539,478	1,496,134	-
Atwood	28,348	0%			11,330	-	11,330	11,195	-
City Mitigation Transfers/Rev	50,000	1%			98,000	-	98,000	-	-
County Mitigation Revenue	22,000	0%			-	-	-	-	-
<b>Total Operating Revenue</b>	<b>7,089,279</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>1,860,860</b>	<b>322,664</b>	<b>1,860,860</b>	<b>1,694,434</b>	<b>322,664</b>
<b>Expenditures</b>									
Program Expense	255,685	4%			8,053	7,652	8,053	6,679	7,652
Operating & Supplies	569,202	8%			44,462	24,792	44,462	43,666	24,792
Utilities Expense	219,359	3%			(2,944)	2,762	(2,944)	(4,886)	2,762
Professional Services	108,495	2%			15,700	549	15,700	15,418	549
Building & Grounds Maintenance	479,172	7%			11,259	24,462	11,259	18,306	24,462
Property Tax Admin.	74,195	1%			-	-	-	-	-
Wages	2,508,616	37%			117,409	117,145	117,409	120,725	117,145
Benefits & Payroll Costs	1,032,813	15%			55,927	82,631	55,927	57,839	82,631
Fixed Asset Expense	469,005	7%			151,732	17,634	151,732	156,603	17,634
Capital Improvement Projects	964,716	14%			7,098	3,276	7,098	7,200	3,276
Debt Services	165,282	2%			-	-	-	-	-
<b>Total Expenditures</b>	<b>6,846,540</b>	<b>100%</b>	<b>-</b>	<b>0%</b>	<b>408,696</b>	<b>280,903</b>	<b>408,696</b>	<b>421,550</b>	<b>280,903</b>
<b>Net Revenue Over Expenditures</b>	<b>\$ 242,739</b>	<b>3.42</b>	<b>\$ -</b>	<b>0%</b>	<b>\$ 1,452,164</b>	<b>41,761</b>	<b>\$1,452,164</b>	<b>\$1,272,884</b>	<b>\$41,761</b>
Annual Contingency Reserve (1-2%)	\$ -						\$ 70,000	\$ -	\$ 70,000
Annual Equip Replacement Reserve	\$ 90,000						\$ 703,308	\$ 90,000	\$ 703,308
Future Capital Construction Reserve	\$ 90,000						\$ 839,370	\$ 90,000	\$ 839,370
COVID Relief Funding	\$ -						\$ 267,874	\$ -	\$ 267,874
ADA Reserve	\$ 5,000						\$ 30,032	\$ 5,000	\$ 30,032
CEPPT/Prefunding	\$ 36,000					CEPPT	\$ 438,228	\$ 36,000	\$ 438,228
<b>TOTALS</b>	<b>\$ 21,739</b>						<b>\$ 2,348,812</b>	<b>\$ 1,051,884</b>	<b>\$ 2,348,812</b>
								Budgeted to Transfer	

## Balance Sheet

4/30/2023

	Current YTD
<b>ASSETS</b>	
<u>Current Assets</u>	
Imprest Fund (Petty Cash)	580.00
First Foundation - Friends 501(c)(3)	12,683.24
First Foundation Bank	315,044.89
Placer County Treasure-General	4,258,277.75
Placer County Treasurer - City Trust	251,954.21
CA Pension Trust - CEPPT- CalPERS	438,228.20
Accounts Receivable	118,146.62
A/R - Unresolved from CivicRec	(463.00)
Long Term A/R Offset	73,141.00
Due From Other Governments	4,953.25
PCOE Receivables	22,543.75
Prepaid Liability Expense	29,056.00
Prepaid Workers Comp Insurance	11,109.90
<b>Total Current Assets</b>	<b>5,388,973.81</b>
<u>Restricted Reserve Funds</u>	
<b>Total Restricted Funds</b>	<b>0.00</b>
<u>Fixed Assets</u>	
Fixed Assets: Land	1,970,546.12
Fixed Assets: Structures	14,241,747.03
Fixed Assets: Equipment	3,805,269.84
Fixed Assets: Computer Equipment & Software	81,040.86
Fixed Assets: Vehicles	310,570.10
Fixed Assets: Office Furniture & Rec Equipment	285,635.07
Construction In Progress	340,784.20
Less: Accumulated Depreciation	(11,563,271.53)
<b>Total Fixed Assets</b>	<b>9,472,321.69</b>
<u>Deferred Outflows of Resources</u>	
Pensions - Def Outflows of Resources	291,643.00
	291,643.00
<b>TOTAL ASSETS</b>	<b>15,152,938.50</b>

	Current YTD
<b>LIABILITIES AND NET PROFIT</b>	
<u><b>Current Liabilities</b></u>	
Prepaid Registraion Rev	214,056.17
Deferred Revenue	35.00
User Credits Payable	12,169.35
Accounts Payable	951.52
PGE Tru-up payable	6,908.85
Gift Certificates Unearned	140.00
Compensated Absenses	182,051.26
Sales Tax Payable	148.60
Accrued Liabilities	10,404.00
<b>Total Current Liabilities</b>	<b>\$426,864.75</b>
<u><b>Long Term Liabilities</b></u>	
Lease Payable - Sterling Bank	2,082,000.00
Net OPEB Liability	257,900.00
Net Pension Liability	(33,404.00)
<b>Total Long Term Liabilities</b>	<b>2,306,496.00</b>
<b>TOTAL LIABILITIES</b>	<b>2,733,360.75</b>
<u><b>Deferred Inflows of Resources</b></u>	
Pensions - Def Inflows of Resources	232,350.00
OPEB - Def Inflows	177,485.00
	409,835.00
<u><b>Net Position</b></u>	
Investments in Fixed Assets	7,178,109.52
RFB: Reserved City Mitigation	95,485.15
GFB: Youth Assistance Fund	49,126.16
General Fund Balance	1,345,746.98
RFB: COVID Relief Funding	267,874.00
DFB: Annual Equip Replacement Reserv.	703,307.72
DFB: Annual Contingency Reserve	70,000.00
DFB: Reserved for Future Capital Construction	787,374.52
RFB: Arboretum Grant Fund	13,275.73
RFB: Atwood Reserves	(4,061.43)
RFB: Atwood Equip Fund	14,003.66
RFB- 501(c)(3) Fund	7,305.65
GFB: General Fund (ADA Reserve)	30,031.75
Net Profit (Loss)	1,452,163.34
<b>Total Net Postion</b>	<b>\$12,009,742.75</b>
<b>TOTAL LIABILITY AND NET POSITION</b>	<b>\$15,152,938.50</b>

**Auburn Rec & Park**

Profit &amp; Loss - Summary

4/1/2023 To 4/30/2023

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
Park & Recreation Services	162,076.25	162,076.25	149,382.00	12,694.25	108.50
Rents & Concessions	37,310.08	37,310.08	33,326.00	3,984.08	111.96
Miscellaneous Revenue	3,608.89	3,608.89	4,171.00	(562.11)	86.52
Interest Income	9,056.62	9,056.62	226.00	8,830.62	4007.35
Project Revenue - Government	98,000.00	98,000.00	0.00	98,000.00	0.00
Taxes Revenue	1,550,807.65	1,550,807.65	1,507,329.00	43,478.65	102.88
<b>TOTAL OPERATING REVENUE</b>	<b>\$1,860,859.49</b>	<b>\$1,860,859.49</b>	<b>\$1,694,434.00</b>	<b>\$166,425.49</b>	<b>109.82%</b>
<b>OTHER FINANCING SOURCES</b>					
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>	<b>1,860,859.49</b>	<b>1,860,859.49</b>	<b>1,694,434.00</b>	<b>166,425.49</b>	<b>109.82</b>
<b>EXPENDITURES</b>					
Program Expenses	8,053.20	8,053.20	6,679.00	1,374.20	120.58
Operations & Supplies Expense	44,461.87	44,461.87	43,666.00	795.87	101.82
Utilities Expense	(2,944.04)	(2,944.04)	(4,886.00)	1,941.96	60.26
Professional Services	15,700.19	15,700.19	15,418.00	282.19	101.83
Bldg & Grounds Maintenance	11,258.54	11,258.54	18,306.00	(7,047.46)	61.50
Salaries Expense	117,409.27	117,409.27	120,725.00	(3,315.73)	97.25
Benefits & Payroll Costs	55,927.07	55,927.07	57,839.00	(1,911.93)	96.69
Fixed Asset Expense	151,732.41	151,732.41	156,603.00	(4,870.59)	96.89
Capital Improvement Projects	7,097.64	7,097.64	7,200.00	(102.36)	98.58
<b>TOTAL EXPENDITURES</b>	<b>\$408,696.15</b>	<b>\$408,696.15</b>	<b>\$421,550.00</b>	<b>\$12,853.85</b>	<b>96.95%</b>

TOTAL EXPENDITURES

\$408,696.15

\$408,696.15

\$421,550.00

\$12,853.85

96.95%

Auburn Rec & Park  
Profit & Loss - Summary  
4/1/2023 To 4/30/2023  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
NET REVENUE OVER EXPENDITURES	\$1,452,163.34	\$1,452,163.34	\$1,272,884.00	\$179,279.34	114.08%

**Auburn Rec & Park**

Profit &amp; Loss - Summary

4/1/2023 To 4/30/2023

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
Park & Recreation Services	162,076.25	162,076.25	149,382.00	12,694.25	108.50
Rents & Concessions	37,310.08	37,310.08	33,326.00	3,984.08	111.96
Miscellaneous Revenue	3,608.89	3,608.89	4,171.00	(562.11)	86.52
Interest Income	9,056.62	9,056.62	226.00	8,830.62	4007.35
Project Revenue - Government	98,000.00	98,000.00	0.00	98,000.00	0.00
Taxes Revenue	1,550,807.65	1,550,807.65	1,507,329.00	43,478.65	102.88
<b>TOTAL OPERATING REVENUE</b>	<b>\$1,860,859.49</b>	<b>\$1,860,859.49</b>	<b>\$1,694,434.00</b>	<b>\$166,425.49</b>	<b>109.82%</b>
<b>OTHER FINANCING SOURCES</b>					
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>TOTAL REVENUES</b>	<b>1,860,859.49</b>	<b>1,860,859.49</b>	<b>1,694,434.00</b>	<b>166,425.49</b>	<b>109.82</b>
<b>EXPENDITURES</b>					
Program Expenses	(8,053.20)	(8,053.20)	(6,679.00)	(1,374.20)	120.58
Operations & Supplies Expense	44,461.87	44,461.87	43,666.00	795.87	101.82
Utilities Expense	(2,944.04)	(2,944.04)	(4,886.00)	1,941.96	60.26
Professional Services	15,700.19	15,700.19	15,418.00	282.19	101.83
Bldg & Grounds Maintenance	11,258.54	11,258.54	18,306.00	(7,047.46)	61.50
Salaries Expense	117,409.27	117,409.27	120,725.00	(3,315.73)	97.25
Benefits & Payroll Costs	55,927.07	55,927.07	57,839.00	(1,911.93)	96.69
Fixed Asset Expense	151,732.41	151,732.41	156,603.00	(4,870.59)	96.89
Capital Improvement Projects	7,097.64	7,097.64	7,200.00	(102.36)	98.58
<b>TOTAL EXPENDITURES</b>	<b>\$408,696.15</b>	<b>\$408,696.15</b>	<b>\$421,550.00</b>	<b>(\$12,853.85)</b>	<b>96.95%</b>

TOTAL EXPENDITURES



Auburn Rec & Park  
Profit & Loss - Summary  
4/1/2023 To 4/30/2023  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
NET REVENUE OVER EXPENDITURES	(\$1,452,163.34)	(\$1,452,163.34)	(\$1,272,884.00)	(\$179,279.34)	114.08%

**Auburn Rec & Park**

Profit &amp; Loss - Detail

4/1/2023 to 4/30/2023

For All Segment1s

For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
<b>OPERATING REVENUE</b>					
Park & Recreation Services					
Aub Elem DSC Rev	17,193.00	17,193.00	10,200.00	6,993.00	168.56
Skyridge DSC Rev	20,285.97	20,285.97	17,598.00	2,687.97	115.27
Day Camp Rev	6,178.00	6,178.00	6,214.00	(36.00)	99.42
Preschool Revenue	4,550.00	4,550.00	4,552.00	(2.00)	99.96
Newcastle DSC Revenue	11,949.00	11,949.00	12,868.00	(919.00)	92.86
Adult Softball	8,977.50	8,977.50	9,296.00	(318.50)	96.57
Adult Basketball	5,550.00	5,550.00	6,360.00	(810.00)	87.26
Adult Volleyball	990.24	990.24	0.00	990.24	0.00
Pickle Ball Revenue	2,288.00	2,288.00	2,288.00	0.00	100.00
Adult Classes	6,722.15	6,722.15	6,722.00	0.15	100.00
Adult Class Rev - Bureau	857.70	857.70	858.00	(0.30)	99.97
Bocce Ball Prog Revenue	772.80	772.80	600.00	172.80	128.80
Youth Basketball	0.00	0.00	43.00	(43.00)	0.00
Youth Classes	17,034.74	17,034.74	17,035.00	(0.26)	100.00
Youth Class Rev - Bureau	235.00	235.00	235.00	0.00	100.00
Youth Volleyball	946.00	946.00	54.00	892.00	1751.85
Aquatic Activities - Sierra Pool	2,717.70	2,717.70	3,098.00	(380.30)	87.72
Master Swim Revenue	621.39	621.39	1,160.00	(538.61)	53.57
Public Swim - MS Sierra Pool	0.00	0.00	36.00	(36.00)	0.00
Swim Team Revenue	20,070.00	20,070.00	14,782.00	5,288.00	135.77
Synchro Team	10,195.00	10,195.00	16,462.00	(6,267.00)	61.93
Youth Camps Revenue	2,581.00	2,581.00	2,581.00	0.00	100.00
Youth Camp Rev - Bureau	3,722.00	3,722.00	3,722.00	0.00	100.00
Special Events Revenue	10,500.00	10,500.00	10,500.00	0.00	100.00
75th Anniversary Revenue	1,445.00	1,445.00	0.00	1,445.00	0.00
Food Truck Fiesta Revenue	660.00	660.00	0.00	660.00	0.00
Dead Festival Rev	1,280.00	1,280.00	0.00	1,280.00	0.00

Profit & Loss - Detail  
4/1/2023 to 4/30/2023  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Auburn Harvest Festival Rev	1,595.00	1,595.00	750.00	845.00	212.67
Egg Hunt Revenue	361.22	361.22	930.00	(568.78)	38.84
Out of District Fees	1,451.30	1,451.30	214.00	1,237.30	678.18
Out of District Fees - Bureau	346.54	346.54	224.00	122.54	154.71
<b>Total Parks and Recreation Services</b>	<b>162,076.25</b>	<b>162,076.25</b>	<b>149,382.00</b>	<b>12,694.25</b>	<b>108.50</b>
<b>Rents &amp; Concessions</b>					
Fee Waivers, Public	(277.20)	(277.20)	(91.00)	(186.20)	304.62
Fee Waiver - Offset	0.00	0.00	91.00	(91.00)	0.00
Blue Bird Room-CVCC	173.25	173.25	182.00	(8.75)	95.19
Lakeside Rental Revenue - Reg	1,421.75	1,421.75	1,444.00	(22.25)	98.46
Sierra Room Rental - CVCC	762.40	762.40	431.00	331.40	176.89
Sunset Room Rental - CVCC	291.00	291.00	291.00	0.00	100.00
Canyon View Room Rental - CVCC	664.00	664.00	664.00	0.00	100.00
Foothills Room Rental - CVCC	1,151.36	1,151.36	1,157.00	(5.64)	99.51
Pool Rental Rev - Placer Hills	1,236.00	1,236.00	1,236.00	0.00	100.00
American River Room - CVCC	510.00	510.00	510.00	0.00	100.00
Overlook Modular Rent	575.50	575.50	586.00	(10.50)	98.21
Gazebo Rentals	205.00	205.00	200.00	5.00	102.50
Rock Creek Modular Rent	702.90	702.90	337.00	365.90	208.58
Gym Rental Revenue - Rec	420.00	420.00	11.00	409.00	3818.18
Gym Rental Revenue - Reg	396.00	396.00	0.00	396.00	0.00
Tutor Totter Lease Agreement	590.01	590.01	590.00	0.01	100.00
Kitchen Rental Revenue - CVCC	202.00	202.00	0.00	202.00	0.00
Picnic Area Rental Revenue - Rec	3,444.00	3,444.00	3,444.00	0.00	100.00
Picnic Area Rental Revenue - Reg	529.00	529.00	529.00	0.00	100.00
Picnic Area Rental Revenue - Ash	125.00	125.00	125.00	0.00	100.00
Picnic Area Rental Revenue - MV	973.00	973.00	973.00	0.00	100.00
Field "Recreation" Rental Revenue	1,210.00	1,210.00	1,210.00	0.00	100.00

Profit & Loss - Detail  
4/1/2023 to 4/30/2023  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Field "Bill Beane" Rental - Reg A	984.50	984.50	985.00	(0.50)	99.95
Field "Softball" Rental - MV	386.00	386.00	386.00	0.00	100.00
Field Rental - CV	462.00	462.00	462.00	0.00	100.00
Field Soccer/Baseball-Winchester	430.00	430.00	430.00	0.00	100.00
Field "Beggs" Rental - Rec	1,320.00	1,320.00	1,317.00	3.00	100.23
Field B (softball) Rev - Reg	661.50	661.50	664.00	(2.50)	99.62
Field "James" Rental - Rec	3,194.50	3,194.50	3,199.00	(4.50)	99.86
Field C (Baseball) Rental - Reg	495.00	495.00	495.00	0.00	100.00
Field "Soccer Regional" Rental	54.39	54.39	57.00	(2.61)	95.42
Field "Soccer A" Rental - MV	0.00	0.00	122.00	(122.00)	0.00
Field "Soccer A" Rental - Railhead	4,187.55	4,187.55	308.00	3,879.55	1359.59
Field "Soccer B" Rental - Railhead	1,131.84	1,131.84	1,132.00	(0.16)	99.99
Field Lining Revenue - Rec	53.00	53.00	0.00	53.00	0.00
Field Lining Revenue - Reg	106.00	106.00	0.00	106.00	0.00
Misc Rents & Concessions	1,137.83	1,137.83	1,150.00	(12.17)	98.94
Misc Rents & Concessions - Bureau	1,643.00	1,643.00	0.00	1,643.00	0.00
Custodial Fees	4,318.00	4,318.00	7,493.00	(3,175.00)	57.63
Custodial Fees - Bureau	1,328.00	1,328.00	1,094.00	234.00	121.39
Set up/Take Down Fees - Bureau	112.00	112.00	112.00	0.00	100.00
<b>Total Rents and Concessions</b>	<b>37,310.08</b>	<b>37,310.08</b>	<b>33,326.00</b>	<b>3,984.08</b>	<b>111.96</b>
<b>Miscellaneous Revenue</b>					
MV Comm Ctr Rentals	(420.00)	(420.00)	54.00	(474.00)	(777.78)
Alcohol Permit Fee	1,150.00	1,150.00	1,150.00	0.00	100.00
Alcohol Permit - Bureau	184.00	184.00	181.00	3.00	101.66
MVCC - Alcohol fee	(46.00)	(46.00)	0.00	(46.00)	0.00
MVCC Custodial Fee	(46.00)	(46.00)	0.00	(46.00)	0.00
Verizon Wireless Lease	2,786.89	2,786.89	2,786.00	0.89	100.03

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2023 to 4/30/2023  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Miscellaneous Revenue	3,608.89	3,608.89	4,171.00	(562.11)	86.52
Grants & Donations					
Total Grants and Donations	0.00	0.00	0.00	0.00	0.00
Interest Income					
Interest Income - Other	126.86	126.86	83.00	43.86	152.84
Interest Revenue - County	8,595.24	8,595.24	0.00	8,595.24	0.00
Interest Revenue - City Trust	334.52	334.52	143.00	191.52	233.93
Total Interest Income	9,056.62	9,056.62	226.00	8,830.62	4007.35
Project Revenue - Government					
City Mitigation Revenue	98,000.00	98,000.00	0.00	98,000.00	0.00
Total Project Revenue - Government	98,000.00	98,000.00	0.00	98,000.00	0.00
Tax Revenue					
Current Secured Property Taxes General	1,415,775.98	1,415,775.98	1,383,118.00	32,657.98	102.36
Homeowner's Prop. Tax Relief	7,313.10	7,313.10	11,348.00	(4,034.90)	64.44
Current Supplemental Property Taxes	64,191.97	64,191.97	49,898.00	14,293.97	128.65
Unitary & Op Non-unitary Tax	51,102.18	51,102.18	50,681.00	421.18	100.83
Timber Tax Guarantee	0.00	0.00	1.00	(1.00)	0.00
Atwood Tax Revenue	11,330.18	11,330.18	11,195.00	135.18	101.21
Railroad Unitary Property Taxes	1,094.24	1,094.24	1,088.00	6.24	100.57

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2023 to 4/30/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Tax Revenue	1,550,807.65	1,550,807.65	1,507,329.00	43,478.65	102.88
<b>TOTAL OPERATING REVENUE</b>	<b>\$1,860,859.49</b>	<b>\$1,860,859.49</b>	<b>\$1,694,434.00</b>	<b>\$166,425.49</b>	<b>109.82%</b>
<b>OTHER FINANCING SOURCES</b>					
Transfers from Other Funding Sources					
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES</b>	<b>1,860,859.49</b>	<b>1,860,859.49</b>	<b>1,694,434.00</b>	<b>166,425.49</b>	<b>109.82</b>
<b>EXPENDITURES</b>					
Program Expenses					
Instructor/Adult Classes	0.00	0.00	97.00	(97.00)	0.00
Instructor/Youth Classes	149.50	149.50	254.00	(104.50)	58.86
Instructor/Youth Camps	722.80	722.80	0.00	722.80	0.00
Instr/Y Camp - Bureau	1,540.00	1,540.00	0.00	1,540.00	0.00
Skyridge/Program Exp	0.00	0.00	159.00	(159.00)	0.00
Day Camp/Program Exp	0.00	0.00	34.00	(34.00)	0.00
Preschool - Program Expense	0.00	0.00	324.00	(324.00)	0.00
Newcastle Program Expense	0.00	0.00	12.00	(12.00)	0.00
Adult Softball Expense	257.25	257.25	897.00	(639.75)	28.68
Adult Basketball Expense	0.00	0.00	26.00	(26.00)	0.00
Pickle Ball Tennis Expense	263.00	263.00	1,100.00	(837.00)	23.91



Profit & Loss - Detail  
4/1/2023 to 4/30/2023  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Public Swim Expense	2,290.00	2,290.00	2,311.00	(21.00)	99.09
Public Swim Exp - PH Pool	510.00	510.00	489.00	21.00	104.29
Special Events Expenses	262.00	262.00	0.00	262.00	0.00
Party in the Park Expenses	0.00	0.00	476.00	(476.00)	0.00
75th Anniversary Celebration Expenses	1,280.02	1,280.02	0.00	1,280.02	0.00
Concert at Overlook Expenses	0.00	0.00	201.00	(201.00)	0.00
Auburn Harvest Festival Expenses	102.77	102.77	98.00	4.77	104.87
Egg Hunt Expenses	675.86	675.86	201.00	474.86	336.25
<b>Total Program Expenses</b>	<b>8,053.20</b>	<b>8,053.20</b>	<b>6,679.00</b>	<b>1,374.20</b>	<b>120.58</b>
<b>Operations &amp; Supplies</b>					
Merchant Fees - Youth Services	3,151.60	3,151.60	3,152.00	(0.40)	99.99
Merchant Fees - Cust Serv	4,177.71	4,177.71	4,200.00	(22.29)	99.47
Discounts Taken	(8.59)	(8.59)	0.00	(8.59)	0.00
Telephone - Placer Hills Pool	74.90	74.90	158.00	(83.10)	47.41
Telephone - Cust Serv	734.35	734.35	590.00	144.35	124.47
Telephone (CVCC) - Admin	662.47	662.47	503.00	159.47	131.70
Gift Certificates Expensed	0.00	0.00	61.00	(61.00)	0.00
Telephone - Facilities & Grounds	844.46	844.46	460.00	384.46	183.58
Telephone - Aub El	90.95	90.95	0.00	90.95	0.00
Activity Guide Expense	16,615.27	16,615.27	12,421.00	4,194.27	133.77
Youth Assistance Expense	713.00	713.00	1,392.00	(679.00)	51.22
Office Supplies - F & G	26.04	26.04	859.00	(832.96)	3.03
Office Supplies-Cust Serv	302.98	302.98	504.00	(201.02)	60.12
Office Supplies - Admin	376.05	376.05	904.00	(527.95)	41.60
Duplication Costs - Admin	107.34	107.34	0.00	107.34	0.00
Office Equip Rental - Cust Serv	941.50	941.50	471.00	470.50	199.89
Office Equip Rental - Admin	332.48	332.48	697.00	(364.52)	47.70
Gas/Mileage Expense - YS	0.00	0.00	20.00	(20.00)	0.00

Profit & Loss - Detail  
4/1/2023 to 4/30/2023  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Liability Insurance - Admin	14,526.00	14,526.00	14,525.00	1.00	100.01
Board Expense	12.36	12.36	0.00	12.36	0.00
Public Relations/Marketing - Cust Serv	0.00	0.00	125.00	(125.00)	0.00
Misc Expenses - Y Serv	0.00	0.00	94.00	(94.00)	0.00
Staff Development - Admin	0.00	0.00	974.00	(974.00)	0.00
Uniform Exp - F & G	(16.53)	(16.53)	0.00	(16.53)	0.00
Small Equipment - Rec Pk	0.00	0.00	79.00	(79.00)	0.00
Small Equipmant - Reg Pk	3.85	3.85	7.00	(3.15)	55.00
Restroom Supplies - Recreation Park	0.00	0.00	96.00	(96.00)	0.00
Restroom Supplies - Regional Park	61.68	61.68	91.00	(29.32)	67.78
Restroom Supplies - Ashford Park	0.00	0.00	51.00	(51.00)	0.00
Restroom Supplies - Meadow Vista Park	0.00	0.00	56.00	(56.00)	0.00
Restroom Supplies - Railhead Park	0.00	0.00	60.00	(60.00)	0.00
Restroom Supplies - Overlook Park	0.00	0.00	60.00	(60.00)	0.00
Restroom Supplies - Placer Hills Park	0.00	0.00	51.00	(51.00)	0.00
Restroom Supplies - Rec Comm Ctr	0.00	0.00	191.00	(191.00)	0.00
Restroom Supplies - Reg Comm Ctr	0.00	0.00	111.00	(111.00)	0.00
Restroom Supplies - CVCC Comm Ctr	0.00	0.00	168.00	(168.00)	0.00
Sanitation - Reg Pk - Toilet	255.00	255.00	285.00	(30.00)	89.47
Sanitation - Win Pk - Toilet	255.00	255.00	285.00	(30.00)	89.47
Sanitation - Reg - ADA PB Toilet	255.00	255.00	0.00	255.00	0.00
Sanitation - MV - Disposal	(33.00)	(33.00)	(35.00)	2.00	94.29
<b>Total Operations &amp; Supplies</b>	<b>44,461.87</b>	<b>44,461.87</b>	<b>* 43,666.00</b>	<b>795.87</b>	<b>101.82</b>
<b>Utilities Expense</b>					
Lighting Reimb.-Beggs Field	(1,536.00)	(1,536.00)	(1,690.00)	154.00	90.89
Lighting Reimb.-James Field	(2,208.00)	(2,208.00)	(2,244.00)	36.00	98.40
Lighting Reimb.-Rec Field	(424.00)	(424.00)	(466.00)	42.00	90.99

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2023 to 4/30/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Electric Reimb.- CV Comm Ctr	(252.28)	(252.28)	(112.00)	(140.28)	225.25
Gas/Electric - PH Pool	0.00	0.00	49.00	(49.00)	0.00
Lighting Reimb.- Reg Park	(1,320.00)	(1,320.00)	(831.00)	(489.00)	158.85
Lighting Reimb.-Railhead	(172.00)	(172.00)	(307.00)	135.00	56.03
Water - Rec Comm Ctr	352.52	352.52	0.00	352.52	0.00
Water - Reg Comm Ctr	167.31	167.31	209.00	(41.69)	80.05
Water - CV Comm Ctr	57.94	57.94	0.00	57.94	0.00
Water - CVCC	319.96	319.96	0.00	319.96	0.00
Water - Sierra Pool	654.69	654.69	0.00	654.69	0.00
Water - Rec Park	219.17	219.17	0.00	219.17	0.00
Water - Regional Park	188.04	188.04	267.00	(78.96)	70.43
Water - Ashford Park	167.06	167.06	0.00	167.06	0.00
Water - Railhead Park	393.70	393.70	0.00	393.70	0.00
Water - Overlook Park	334.99	334.99	0.00	334.99	0.00
Water - Atwood	112.86	112.86	239.00	(126.14)	47.22
<b>Total Utilities Expense</b>	<b>(2,944.04)</b>	<b>(2,944.04)</b>	<b>(4,886.00)</b>	<b>1,941.96</b>	<b>60.26</b>
<b>Legal Expenses</b>					
<b>Total Legal Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Professional Services</b>					
Professional Services - F & G	0.00	0.00	193.00	(193.00)	0.00
Professional Services - C Serv	15,475.19	15,475.19	15,000.00	475.19	103.17
Professional Services - Admin	225.00	225.00	225.00	0.00	100.00

Profit & Loss - Detail  
4/1/2023 to 4/30/2023  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Professional Services	15,700.19	15,700.19	15,418.00	282.19	101.83
Bldg & Ground Maintenance					
Vehicle Maintenance	368.73	368.73	45.00	323.73	819.40
Equipment Rental	0.00	0.00	210.00	(210.00)	0.00
Maint - Recreation Field	0.00	0.00	395.00	(395.00)	0.00
Maint - James Field	0.00	0.00	381.00	(381.00)	0.00
Maint - Beggs Field	0.00	0.00	259.00	(259.00)	0.00
Maint - Sierra Pool	1,768.08	1,768.08	1,659.00	109.08	106.58
Maint - PH Pool	416.91	416.91	0.00	416.91	0.00
Maint - Recreation Park	1,593.31	1,593.31	1,082.00	511.31	147.26
Maint - Regional Park	110.01	110.01	1,693.00	(1,582.99)	6.50
Maint - Christian Valley Park	0.00	0.00	1,588.00	(1,588.00)	0.00
Maint - Railhead Park	0.00	0.00	333.00	(333.00)	0.00
Maint - Overlook Park	1,465.00	1,465.00	0.00	1,465.00	0.00
Maint - Atwood	0.00	0.00	665.00	(665.00)	0.00
Maint - Bike Park	263.93	263.93	161.00	102.93	163.93
Maint - Ashley Dog Park	0.00	0.00	812.00	(812.00)	0.00
Maint - Recreation Comm Ctr	4,800.00	4,800.00	3,511.00	1,289.00	136.71
Maint - Regional Comm Ctr	211.26	211.26	2,073.00	(1,861.74)	10.19
Maint - CVCC Comm Ctr	232.41	232.41	17.00	215.41	1367.12
Maint - Regional Tennis/Pickleball Courts	28.90	28.90	0.00	28.90	0.00
Maint - RH Soccer A	0.00	0.00	734.00	(734.00)	0.00
Maint - RH Soccer B	0.00	0.00	733.00	(733.00)	0.00
Maint - Regional Bill Bean Field	0.00	0.00	604.00	(604.00)	0.00
Maint - Regional Field B	0.00	0.00	507.00	(507.00)	0.00
Maint - Regional Field C	0.00	0.00	323.00	(323.00)	0.00
Vandalism Repairs Expense	0.00	0.00	521.00	(521.00)	0.00

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2023 to 4/30/2023  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Total Building and Grounds Maintenance	11,258.54	11,258.54	18,306.00	(7,047.46)	61.50
Property Tax Administration/LAFCO					
Total Property Tax Administration/LAFCO	0.00	0.00	0.00	0.00	0.00
Salaries Expense					
Wages - (Y.Serv) - Manager	3,249.60	3,249.60	3,250.00	(0.40)	99.99
Wages - (Cust Serv) - Full Time	6,269.04	6,269.04	6,269.00	0.04	100.00
Wages - (Admin) - Full Time	7,627.21	7,627.21	7,627.00	0.21	100.00
Wages - (Admin) - Part Time	3,780.49	3,780.49	3,780.00	0.49	100.01
Wages - (Y.Serv) - Aub Elem - PT	3,245.69	3,245.69	3,246.00	(0.31)	99.99
Wages - (Y.Serv) - AE Maint	0.01	0.01	0.00	0.01	0.00
Wages - (Y.Serv) - Skyridge - PT	4,358.65	4,358.65	5,620.00	(1,261.35)	77.56
Wages - (Y.Serv) - Day Camp - PT	1,771.73	1,771.73	1,840.00	(68.27)	96.29
Wages - (Y.Serv) - DC Maint	0.00	0.00	329.00	(329.00)	0.00
Wages - (Rec) - Full Time	7,818.22	7,818.22	7,879.00	(60.78)	99.23
Wages - (Y. Serv) - Newcastle- PT	3,325.15	3,325.15	4,322.00	(996.85)	76.94
Wages - (Rec) - Adult Softball	409.99	409.99	472.00	(62.01)	86.86
Wages - (Rec) - Adult Basketball	0.06	0.06	268.00	(267.94)	0.02
Wages - (Y.Serv) - Preschool	2,231.98	2,231.98	2,232.00	(0.02)	100.00
Wages - (Aqua) - Aquatics Coordinator	690.50	690.50	681.00	9.50	101.40
Wages - (Aqua) - Aquatic Activities	924.79	924.79	925.00	(0.21)	99.98
Wages - (Aqua) - Public Swim	2,533.02	2,533.02	3,393.00	(859.98)	74.65
Wages - (Aqua) - Master Swim	564.30	564.30	565.00	(0.70)	99.88
Wages - (Aqua) - Swim Team Coaches	594.40	594.40	596.00	(1.60)	99.73
Wages - (Aqua) - Synchronized Swim Coach	681.86	681.86	706.00	(24.14)	96.58
Wages - (Fac & Grds) - Fac Attendant - Rec	5,879.15	5,879.15	6,496.00	(616.85)	90.50
Wages - (Fac & Grds) - Fac Att. - CVCC	3,939.87	3,939.87	4,394.00	(454.13)	89.67

Profit & Loss - Detail  
 4/1/2023 to 4/30/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Wages - (Fac & Grds) - Fac Attendant - Reg	1,352.47	1,352.47	1,000.00	352.47	135.25
Wages - (Fac & Grds) - Management	8,969.83	8,969.83	9,041.00	(71.17)	99.21
Wages - (Fac & Grds) - Recreation Park	19,006.97	19,006.97	17,305.00	1,701.97	109.84
Wages - (Fac & Grds) - Regional Park	10,784.11	10,784.11	10,785.00	(0.89)	99.99
Wages - (Fac & Grds) - Ashford Park	2,406.24	2,406.24	2,800.00	(393.76)	85.94
Wages - (Fac & Grds) - Meadow Vista Park	2,693.72	2,693.72	1,800.00	893.72	149.65
Wages - (Fac & Grds) - CV Comm Center	563.01	563.01	1,000.00	(436.99)	56.30
Wages - (Fac & Grds) - Railhead Park	1,311.30	1,311.30	1,500.00	(188.70)	87.42
Wages - (Fac & Grds) - CVCC	638.86	638.86	1,360.00	(721.14)	46.98
Wages - (Fac & Grds) - Overlook Park	954.02	954.02	1,200.00	(245.98)	79.50
Wages - (Fac & Grds) - Placer Hills Park	1,867.66	1,867.66	900.00	967.66	207.52
Wages - (Fac & Grds) - Pocket Parks	527.97	527.97	700.00	(172.03)	75.42
Wages - (Fac & Grds) - Winchester Park	110.97	110.97	300.00	(189.03)	36.99
Wages - (Fac & Grds) - Atwood	52.30	52.30	200.00	(147.70)	26.15
Wages - (Fac & Grds) - Shockley Property	227.97	227.97	0.00	227.97	0.00
Wages - District Administrator	5,895.36	5,895.36	5,895.00	0.36	100.01
Wages - (F & G Proj) - Marriot Meadows	150.80	150.80	0.00	150.80	0.00
Wages - (Rec) - Special Events	0.00	0.00	49.00	(49.00)	0.00
<b>Total Salaries Expense</b>	<b>117,409.27</b>	<b>117,409.27</b>	<b>120,725.00</b>	<b>(3,315.73)</b>	<b>97.25</b>
<b>Benefits &amp; Payroll Costs</b>					
ER Taxes - Rec	494.84	494.84	756.00	(261.16)	65.46
ER Taxes - Aquatics	553.98	553.98	666.00	(112.02)	83.18
ER Taxes - Youth Services	1,275.44	1,275.44	2,212.00	(936.56)	57.66
ER Taxes - Fac & Grds	3,991.14	3,991.14	5,391.00	(1,399.86)	74.03
ER Taxes - Cust Serv	367.04	367.04	545.00	(177.96)	67.35
ER Taxes - Admin	1,019.41	1,019.41	1,026.00	(6.59)	99.36
Employment Expense - Fac & Grds	115.00	115.00	0.00	115.00	0.00
Benefits Expense - Recreation	1,378.01	1,378.01	1,419.00	(40.99)	97.11

Auburn Rec & Park  
Profit & Loss - Detail  
4/1/2023 to 4/30/2023  
For All Segment1s  
For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Benefits Expense - Youth Services	2,890.74	2,890.74	2,100.00	790.74	137.65
Benefits Expense - Fac & Grds	21,751.98	21,751.98	20,760.00	991.98	104.78
Benefits Expense - Cust Serv	2,688.77	2,688.77	2,433.00	255.77	110.51
Benefits Expense - Admin	6,440.10	6,440.10	6,527.00	(86.90)	98.67
Employer Retirement Exp. - Rec	707.08	707.08	825.00	(117.92)	85.71
Employer Retirement Exp. - Aquatics	189.24	189.24	199.00	(9.76)	95.10
Employer Retirement Exp. - Youth Services	1,488.12	1,488.12	1,500.00	(11.88)	99.21
Employer Retirement Exp. - Fac & Grds	4,148.06	4,148.06	4,399.00	(250.94)	94.30
Employer Retirement Exp - Cust Serv	693.35	693.35	783.00	(89.65)	88.55
Employer Retirement Exp. - Admin	1,688.22	1,688.22	1,939.00	(250.78)	87.07
Worker's Comp - Rec	115.39	115.39	139.00	(23.61)	83.01
Worker's Comp - Aquatics	84.20	84.20	10.00	74.20	842.00
Worker's Comp - Youth Services	261.50	261.50	166.00	95.50	157.53
Worker's Comp - Fac & Grds	3,384.98	3,384.98	3,860.00	(475.02)	87.69
Worker's Comp - Cust Serv	26.91	26.91	33.00	(6.09)	81.55
Worker's Comp - Admin	173.57	173.57	151.00	22.57	114.95
<b>Total Benefits and Payroll Costs</b>	<b>55,927.07</b>	<b>55,927.07</b>	<b>57,839.00</b>	<b>(1,911.93)</b>	<b>96.69</b>
<b>Fixed Asset Expense</b>					
Fixed Asset Purchases - Fac & Grds	151,732.41	151,732.41	156,603.00	(4,870.59)	96.89
<b>Total Fixed Asset Expense</b>	<b>151,732.41</b>	<b>151,732.41</b>	<b>156,603.00</b>	<b>(4,870.59)</b>	<b>96.89</b>
<b>Capital Improvement Projects</b>					
City Hall Pickle ball Courts	5,450.00	5,450.00	5,500.00	(50.00)	99.09
MV Park - Repaving of Courts	1,647.64	1,647.64	1,700.00	(52.36)	96.92
<b>Total Capital Improvement Projects</b>	<b>7,097.64</b>	<b>7,097.64</b>	<b>7,200.00</b>	<b>(102.36)</b>	<b>98.58</b>

Auburn Rec & Park  
 Profit & Loss - Detail  
 4/1/2023 to 4/30/2023  
 For All Segment1s  
 For All Segment4s

	Current Month	Actual YTD	Budget YTD	Variance	Percent Of Budget
Debt Service					
Total Debt Service	0.00	0.00	0.00	0.00	0.00
Transfers Out					
Total Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Expenditures	\$408,696.15	\$408,696.15	\$421,550.00	(\$12,853.85)	96.95%
Net Revenue Over Expenditures	\$1,452,163.34	\$1,452,163.34	\$1,272,884.00	\$179,279.34	114.08%
ADJ. NET REVENUE OVER EXPENDITURES	1,452,163.34	1,452,163.34	1,272,884.00	179,279.34	114.08



**SECTION: 6.0**

**BOARD AND VANDALISM REPORTS**

**INFORMATION:**

**SEE ATTACHMENTS**

**Kahl Muscott**  
**District Administrator**  
**Report to the Board of Directors**  
**June, 2023**

- ARD's 75th Anniversary Party was a great success, and we have received many compliments on the event. All ARD managers stepped up to help, and Manouch and Mark did a fantastic job coordinating and getting it put together.
- As of 6/20, ARD has 54 permanent employees (27 Full Time, 27 Part Time) and 44 Seasonal Employees, for a total of 98. This represents our highest total in many years (certainly pre-COVID) and speaks to our ever-growing popularity for camps, swim lessons and the pool in general.
- Staff has been working with AUSD to finalize plans for the upcoming school year at Auburn Elementary. We have negotiated a sale price for Modular #2 at the site. The School District will purchase it and then allow Boys and Girls Club to run a site concurrent with ARD's program, which will be operated out of Modular #1 and a room inside the school. This sale and information will come to the Board in July. ARD staff will work to coordinate recess time with the Boys and Girls Club and other details about sharing the school campus.
- The Auburn Bike Park is hosting a fund-raising event June 23 and 24. Diana Boyer has done a great job promoting the events.
- Overlook Fire update: we are still waiting on getting a contractor to look at the damage to the modular building roof. They are all very busy right now.
- Ed Heidig, aide to Congressman Kiley, let me know that the Congressman will be reading a proclamation on the floor of the U.S. House of Representatives acknowledging and celebrating ARD. ARD will get a nice copy of the proclamation, which the Congressman or Ed will present at a future Board meeting.
- The Winchester Park grass is slowly coming back, using the water from the temporarily plumbed new pump.

**Meetings and events attended or scheduled to attend**

- 6/1: Barbara Fralick and Brandy Alvis re: Pickleball Club
- 6/2: Rec Park green hitting wall repair and painting
- 6/7: Rotary BBQ meeting at Rec Park
- 6/9: 75th Anniversary Party meeting
- 6/12: Auburn City Council meeting re: Resolution honoring ARD's 75th Anniversary
- 6/13: Rotary
- 6/13: Placer County Board of Supervisors meeting re: Homeless services at DeWitt
- 6/14: Zoom meeting to prep for CSDA GM Summit presentation
- 6/17: ARD's 75th Anniversary Party
- 6/19: A&D Committee
- 6/20: Rotary
- 6/21: Pirate Pool Party at Sierra Pool
- 6/21: Policy Committee
- 6/21: Finance Committee
- 6/22: ARD Safety Committee
- 6/23: Jump Jam at Auburn Bike Park
- 6/26: Panel presentation at CSDA GM Summit re: energy efficiency projects
- 6/27: Rotary

**Mark Brunner**  
**Recreation**  
**Report to the Board of Directors**  
**June, 2023**

**Aquatics**

- Public Swim started at the Sierra Pool on June 5 and at Placer Hills Pool on June 9. When the weather has been warm, the public has come out and supported the new hours. Weekend days have seen an average of 100 swimmers per day. While during the week, the Sierra Pool has averaged close to 150 swimmers per day.
- The Robalos Swim Team started their swim meet schedule in June. The team has participated in two meets this season and have won one meet and took second in the other. The coaching staff of Cory Nix, Joe Carlson, and Megan Towne have done an excellent job of improving all of the swimmers' times this season. The team will swim in 4 more meets before Championships on July 21.
- Group Swim Lessons are sold out for the summer. Families still in need of swim lessons for their kids or themselves are still able to sign up for private swim lessons.
- Water Aerobics class is averaging 35 participants each class.
- Masters Swimming is averaging 14 participants each class.

**Adult Sports**

- Our current Adult Basketball League will play its Championship game on July 13. The next league will begin in August.

**Special Events**

- We held our 75<sup>th</sup> Anniversary Celebration on June 17. The event was full of attractions and large crowds for all of the events. The event was kick started in the morning with free Indoor Pickleball. New players were introduced to the growing sport. At noon, staff hosted the first ever kids bike parade. Around 30 kids came in their decorated bikes and rode around the park to parade themed music. In the middle of the day, over 300 plus swimmers came out and enjoyed the pool for a free public swim. After public swim was over, the Auburn Mermaids Synchronized Swim Team showed off their skills with their water show to a packed house.

At 5pm, the main event started at the back of the park. The main event featured a car show on Beggs Field, Train Rides that circled the park, Auburn Winds Concert, Live Music throughout the night, over 35 unique vendors, food trucks, and a kid's area that included free bounce houses and carnival games. It is estimated that 2,500 people attended the 75<sup>th</sup> Celebration.

- Pirate Day at the pool returned for its second summer on June 21. This year's event welcomed over 250 swimmers to the event that featured pirate games, pirate hats, eye patches, free snow cones, and buried treasure.
- Movie In The Park is set take place at Recreation Park on June 23<sup>rd</sup>. The feature film for the movie will be the kids move The Bad Guys. Prior to the start of the movie, families can enjoy a free family night swim at the Sierra Pool. In addition, the Wild Things Animal Rescue will be putting on a free show with their exotic animals for the crowd. The headline sponsor for this event is Pizza Express off Maidu.

## Youth Sports

- Summer Youth Volleyball League will begin to hold practices at the end of May. This league will run throughout the entire summer. Staff was able to create 10 teams for the league this season.

## Veona Galbraith Administrative Services Manager Report to the Board of Directors June, 2023

Extra Revenue (above budget is in **Green**)  
Short Revenue (under budget is in **Red**)  
Less Expenses (below budget is in **Green**)  
Overspent Expenses (above budget is in **Red**)

## April's Financials

***Important disclosure:*** *It will be difficult to compare revenues this year with last year. Our new registration software is differing any revenue that has not been earned yet. For example, if someone comes in and pays for a Picnic rental that they will be using in June, the revenue will not post until June. In the past we have recognized revenue when we received the reservation or registration except at year end. Also, we have a pending \$463 that has not been resolved yet with CivicRec. That should be posted on the May financials (it is highlighted on the Balance Sheet).*

### **Revenues –**

- **Programs** are over budget by **\$12,700**. This is primarily in **Youth Services**; Discovery clubs are up by \$8,700.
- **Interest/Investment Interest** is up by **\$8,800** from budget.
- **City Mitigation Revenue** was received by the City of Auburn in the amount of **\$98,000**. At the time of the budget, staff was not sure that the City was going to relinquish any Mitigation Funds to us. We have not received anything in 8 years. Keep in mind, these funds are to only be used for improvements in the City of Auburn or close by in its sphere of influence. These funds will be held in the District's City Trust account at the Treasury. \$65,000 is slated to be used for the new Auburn Park Preserve Pickleball Courts.
- **Tax Revenues** came in above budget by **\$43,000**.

### **Expenses –**

- **Building and Grounds Maintenance** is under budget by **\$7,000**. Maintenance Costs in **Facilities and Grounds** costs are under across the board for our first month of the fiscal year.
- **Fixed Assets Expense** was down by **\$4,900** than budgeted. Our Mower came in sooner than anticipated and we were able to save the anticipated increase if purchased at fiscal year-end.

### **Appointments to Note for May:**

- Accepted low bid and a New Kyocera Copier was delivered by Wizix!
- Multiple Hours working with CIVICREC to make sure financial entries are accurate.
- Reporting to Auditors
- New Credit Card Processing Company – Forte is now with ARD.

**Caleb Porter**  
**Youth Services Manager**  
**Report to the Board of Directors**  
**June, 2023**

**Monthly Recap:**

Our Summer Program kicked off June 5th, and staff has been busy keeping the students active with a variety of different activities. Ranging from art and craft projects to STEM and sports.



Staff have also been enjoying the unusually cool weather and doing the best to stay out of the heat when it has arisen. Finally, the children have been excited to be swimming again and have enjoyed the time they have had in the water.

### **Upcoming Month:**

The Summer Programming will still be progressing and will be happening all month. Staff is also preparing for the upcoming school year.

**Mike Scheele**  
**Landscape Architect/Project Manager**  
**Report to the Board of Directors**  
**June, 2023**

### **RECREATION PARK**

- **South Play Area Wheelchair Swing Project:** 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.
- **Day Camp Modular Buildings ADA Parking Improvements Project:** 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.
- **Rec. Shop Fire:** 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.
- **Rec. Shop Floor Reinforcement Project:** No New Action. 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.

### **MEADOW VISTA PARK**

- **Pickle Ball Court Resurfacing Project:** 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.

### **ASHFORD PARK**

- **Levee Repairs & Paving Project:** No New Action. 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.

- Retaining Wall Investigation Project: No New Action. Staff will be obtaining preliminary pricing from geotechnical engineers for this work.

### **OVERLOOK PARK**

- Two Interpretive Signs Project: No New Action. 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.

### **REGIONAL PARK & MARRIOTT MEADOWS SITE**

- Marriott Meadows Park Site Development Project: 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 and just heard from them that they will provide this info by the end of the first week in July. Staff had made some progress on getting the Mt. Vernon property re-listed for sale but the person that was interested has stopped making contact. 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. Results of this application will not be known until this September. 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 restroom sanitary sewer design to proceed.
- Kiosk/Signage Project in Regional Park: No New Action. Signage program needs to be developed.
- Pond Leak Investigation Project: No New Action. 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.
- Pickle Ball and Tennis Court Crack Repair/surfacing Project: No New Action. 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 Thursday, 6/22/23.

### **CANYON VIEW COMMUNITY CENTER (CVCC)**

- Bike Park, Fountain/Bottle filler, Signage etc.: 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. Auburn Trail Alliance has set up a bike park competition set to occur on 6/23-24. Staff is arranging for steel curb ramps to be temporarily installed at the jump track entry to protect the walkways from anticipated vehicular traffic.

### **RAILHEAD PARK**

- Parking Lot Repair/re-seal Project: No New Action. Staff met with an asphalt contractor last year to come up with a scope and pricing estimate for this work. Hopefully this project can be put out to bid this summer for construction early fall.

## **WINCHESTER/SUGAR PINE RIDGE PARK**

- **Booster Pump & Filter Replacement Project:** 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 in the park 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 their 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 and will be installed asap.

## **AUBURN ELEMENTARY MODULARS**

- **Discovery Club Modular Roof Repair Project:** No New Action. Project work is on hold pending the currently on-going school closure discussion.

## **SCHOOL PARK PRESERVE PICKLEBALL COURTS**

- **Joint project with City of Auburn and Sky View Foundation:** Tree pruning work by the city has apparently been completed and staff remains preparing the construction documents for the new courts.

## **MULTI PARK ITEMS**

- **Energy Efficient Upgrades:** No New Action. Final punch list has been completed, unconditional release of all liens has been received 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.

## **MISCELLANEOUS ITEMS**

- Hand-watering the new trees at Rec Park, research into installation of bike racks at Rec Park and CVCC, Regional Park Pond weir gate research, parking bumpers and low clearance stickers for placement on and around new solar arrays in parking lots as well as updates of monthly Board reports and Project Activity Reports etc.

### **Manouch Shirvanioun** **Customer Service/Marketing Manager** **Report to the Board of Directors** **June, 2023**

June and July are busy months in the parks. Most picnic sites are reserved for private gatherings, company picnics, and community events. On June 4, Pioneer Day was hosted at Meadow Vista Park. MV Lions hosted Cornhole Tournament at MV Park on June 24, Auburn Bike Park hosted a two-day event on June 23 and 24, and the annual Blood Sweat Beer Trail Run will be held at Railhead Park on July 23.

- Received schedule from Auburn Little League for All Star Games



- Sacramento Men's Senior Baseball League hosted Father's Day Tournament on June 16, and scheduled night league games for Fall 2023
- Reviewed and approved Fee Waivers
- Leadership Executive Committee Meetings
- Chamber Board Meeting and Ambassador Ribbon Cutting visits

**Jesse Williams**

**Facilities & Grounds Manager**

**Report to the Board of Directors**

**May, 2023**

**American River Canyon Overlook Park, Ashford Park, Christian Valley Park, Railhead Park, Recreation Park:**

- Backflow testing and recertification performed by All Pro Backflow, Inc.

**Ashford Park, Christian Valley Park, Recreation Park, Regional Park, Railhead Park:**

- Applied Replenish 5-4-5 organic and mineral based fertilizer to Ashley Memorial Dog Park, Beggs Field, James Field, Railhead Field A and B, Recreation Field, Bill Bean Field, Regional Field B, Ridge Runners Field and Christian Valley Softball Field. Replenish 5-4-5 is an all-purpose formulated fertilizer with organic poultry compost that provides long term feeding. Multiple forms of carbon provide a sustainable food source for long term biological activity and the minerals replenish the soil with the nutrients that are taken away during the season. Soil re-mineralization provides both the soil and the plant with what they need to stay active.
- Applied Cal-CM Plus concentrated minerals, a certified organic plant nutrient and soil amendment, to improve the calcium and sulfur deficiencies in the soil at Ashley Memorial Dog Park, Railhead Field A and B, Recreation Field, Beggs Field, James Field, Bill Bean Field, Regional B Field, Ridge Runners Field and Christian Valley Softball Field. This is essential for cellular strength and turf grass vigor. Cal-CM Plus also has the potential to make up to 96% more water available to the turfgrass while simultaneously improving drainage through particle flocculation. This in turn reduces excessive runoff.
- Applied Cal-CM Plus Limestone to Ashley Memorial Dog Park, Bill Bean Field, Regional B Field and Ridge Runners Outfield. Cal-CM Plus Limestone improves the fertility and function of soils by adjusting low pH levels. The pH in soils influences the solubility of many essential plant nutrients. Cal-CM Plus Limestone also causes a reduction in aluminum which may be toxic and restrict root and associated top growth. Restricted root growth also reduces the turf's drought tolerance. Aluminum on the other hand, particularly in low pH soils, is chemically active and combines with phosphorus, one of the three major components in fertilizer, causing it to become insoluble for plant uptake.

**Railhead Park, Recreation Park, Regional Park:**

- Applied Tribute Total to Beggs infield, Ridge Runners infield, James Field and Railhead Field A and B. This selective, post-emergent herbicide controls annual and perennial grass weeds, sedges, kyllingas, and broadleaf weeds growing in our bermudagrass fields. (Label and safety data sheet available upon request).

**Ashford Park:**

- Serviced the #15 truck.
- Continued repairing/re-staining the pergolas the annual Auburn Community Service Day participants had started repairing/staining.

**Canyon View Community Center:**

- Continued installing ventilated shelving for storage.

**Meadow Vista Park:**

- Serviced the John Deere 260SL Greens Mower.
- Replaced one of the pickleball nets.
- Installed 50 yards of Playground Fiber in the playground area.

**Placer Hills Park:**

- Lifeguard First Aid and Safety serviced our eye wash station.
- Norris Electric troubleshot a shorting out light.
- Norris Electric replaced two of the vapor lights.

**Recreation Park:**

- Serviced the #19, #22 and #31 trucks.
- Lifeguard First Aid and Safety serviced our eye wash station.
- Serviced the Jacobsen 311T rotary mower.
- Performed smog check on the #22 truck.
- Serviced a Husqvarna 535LS Grass Trimmer.

**Regional Park:**

- Serviced the #23 van.
- Serviced the John Deere 310E backhoe loader.
- Serviced the Grounds Master 5900 Mower.
- Quarterly fire inspections performed by West Coast Fire Inspection.

MAY VANDALISM REPORT

LABOR COSTS

MATERIAL COSTS

None to report.

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Total Labor for May	\$0.00	Total Material for May	\$0.00
Total Labor for Fiscal Year 2023-24	\$0.00	Total Material for Fiscal Year 2023-24	\$0.00
Total Labor for Fiscal Year 2022-2023	\$1,261.25	Total Material for Fiscal Year 2022-23	\$7,960.72

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## 8.1 Cover sheet – District Policy Proposed Amendment – Purchasing Limits

**Auburn Recreation District Policy Committee meeting June, 2023; Board of Director’s Meeting June, 2023**

### The Issue

Shall the Auburn Area Recreation and Park District (ARD) change its policy regarding purchasing limits for the Facilities and Grounds Manager?

### Background

ARD has a policy that limits the purchasing of certain employees. After discussions amongst management, it was determined that ARD should explore upping the limits the Facilities and Grounds Manager. Recent increases in costs due to inflation have made it difficult for the F&G Manager to stay below these limits. This proposed increase would make it easier and more efficient for staff.

The following is from the ARD District Policy and Procedure Manual, with proposed changes highlighted:

### **II. Purchasing**

- A. Purchasing Agent(s). The District Administrator or a designated manager shall serve as the purchasing agent for the District, and will be vested with the authority to purchase supplies, materials, services and equipment within annual budgetary authority limits as follows:

#### Purchasing Agent:

District Administrator: \$25,000/purchase

#### Primary Designee:

Administrative Services Manager: \$25,000/purchase

#### Secondary Designee (s):

Facilities & Grounds Manger: Up to ~~\$15,000~~ \$20,000 maximum monthly limit  
Up to ~~\$5,000~~ \$7,500 per purchase limit

Other Department Managers: Up to \$10,000 maximum monthly limit  
Up to \$ 5,000 per purchase limit

Supervisors/Coordinators: Up to \$5,000 maximum monthly limit

(or other designated employees): Up to \$1,500 per purchase limit

All positions from Supervisor and above shall have a credit limit of 50% of the stated amounts when newly hired and for a period of 12 months thereafter.

**Recommendation for the Board of Directors**

The Policy Committee sent a positive recommendation to the Board to amend the policy as proposed.

**Fiscal Impact**

N/A

**Attachments**

None

## **8.2 Cover sheet – Fee Waivers Policy Amendment – 501 c3 Designation**

**Auburn Area Recreation and Park District Policy Committee June, 2023; Board of Directors meeting June, 2023**

### **The Issue**

Shall the Auburn Recreation District (ARD) consider modifying the current policy on fee waivers, requiring that fee waivers only be granted to organizations with a 501 c3 designation?

### **Background**

As costs have increased for almost everything under ARD’s control, staff is proposing to reconsider the criteria to be granted a fee waiver. Current policy states that:

“Fee waivers may be granted to non-profit organizations, schools, other public agencies and ARD co-sponsored events”.

The proposed policy change would make only organizations with a 501 c3 designation eligible for a fee waiver. The proposed amendment to the policy would read as such:

“Fee waivers may be granted to 501 c3 non-profit organizations, ~~schools, other public agencies~~ and ARD co-sponsored events for once per year, annual events or rentals.”

These proposed changes are attached incorporated into the full policy are attached.

Staff notes that ARD already has a discounted rental rates for schools and non-profits that are not a 501 c3 organization (the “Group A, B and A/B” rates).

The following is a review of how much was waived over the past several years:

FY 09/10: \$15,689  
FY 10/11: \$16,676  
FY 11/12: \$16,298  
FY 12/13: \$19,263  
FY 13/14: \$9,627  
FY 14/15: \$11,678  
FY 15/16: \$13,341  
FY 16/17: \$19,515  
FY 17/18: \$9,743  
FY 18/19: \$13,113  
FY 19/20: \$15,532  
FY 20/21: \$0 (COVID)  
FY 21/22: \$4,731 (partial COVID)  
FY 22/23: \$5,988 (through 6 months)

## Other related policies

ARD has a policy regarding charitable donations:

- ARD District Policy, Section XIII

### C. Policy on Charitable Donations from ARD to Outside Organizations

ARD may, from time to time, consider making donations to charitable entities or outside agencies. These donations must fall within ARD's specifically enumerated powers (Parks and Recreation) and must meet one of the following three criteria:

1. The charity/agency must provide a service that complements or enhances services provided by ARD.
2. There is an identifiable secondary benefit to ARD.
3. The charity/agency provides a service that ARD could provide but chooses not to.

Should a donation request meet one of the criteria listed above, staff will forward the request to the ARD Policy Committee for consideration and recommendation. If the Policy Committee recommends approval of the donation request, it will be sent to the ARD Board of Directors for approval as a consent calendar item.

### **Recommendation for the Board of Directors**

The Policy Committee reviewed this proposed policy change and sent it to the Board with a positive recommendation.

### **Fiscal Impact**

Unknown at this time. Several groups will be effected by this change, including (but not limited to):

Shotokan Karate Group, Sierra Iris Society, Sweep Riders of Sierra, and some non-profit traveling teams. If this change were to go into effect, these groups would pay the A, B or A/B rates.

Most of ARD's big Fee Waiver requests are for 501C3 organizations, such as the Quilters Guild, Girl/Boy Scouts, Crime Victims, Rotary, and a few others. This change will not affect them.

### **Attachments**

Proposed amendments to ARD's Fee Waiver Policy  
ARD Fee Schedule

## Facility Rental Fee Structure

Group A/B: Activities sponsored or conducted by volunteers, the majority of which are 17 years of age or under who have adult leaders or chaperones/Meetings or smaller activities of resident, civic or service organizations; non-profit groups where no fee is charged for participation.

Group C/D: Private citizens' parties/receptions where the primary function is social/activities sponsored by a business, corporation, or other firm where their interest is profit-making.

Rooms	Group A/B	Group C/D	Capacity	
	Per Hour	Per Hour	Dining	Seating
Sierra Room	\$58.00	\$89.50	140	200
Foothills Room	\$50.50	\$83.00	100	150
Lakeside Room	\$50.50	\$83.00	75	90
Canyon View Room	\$44.00	\$70.50	50	75
Board Room	\$50.50	\$64.00	0	90
Sunset Room	\$39.00	\$58.00	0	40
CVCC Kitchen	\$32.00	\$50.50	N/A	N/A
Broadwell Room-MVCC	\$46.00	\$84.00	80	100
Regional Kitchen	\$19.00	\$32.00	N/A	N/A

**MINIMUM 2 HOURS**

Rental hours	
Sunday - Thursday:	8:00am - 10:00pm (music must be off by 9:00pm)
Friday and Saturday:	8:00am - 11:00pm (music must be off by 10:00pm)

Additional Fees (all groups)	
Rental Deposit Fee	\$400.00 (refundable)
Out-Of-District Fee	\$58.00
Alcohol Permit Fee	\$46.00
Custodial Fee	\$46.00
Set Up/Take Down	\$112.00

Note: \$80.00 custodial fee for groups over 100.

Group A/B COMBINED
<b>Regional &amp; Rec Gym</b>
Hourly
\$49.50
Custodial Fee: \$46 per day

<b>All other groups with sports-related events:</b>	<b>\$69 per hour</b>
<b>Gym rental for non sport related events:</b>	<b>\$105.00 per hour, minimum of 2 hours</b>

Outdoor Facilities	Res half	Res. full day	NR half day	NR full day
Picnic Units (per unit)	\$56.00	\$83.00	\$67.00	\$96.00
<b>Gazebos</b>	<b>Res full day</b>	<b>NR full day</b>	Picnic units hold Approx. 50 people. \$44 custodial fee will be applied per unit.	
Front Gazebo	\$45.00	\$67.00		
Back Gazebo	\$100.00	\$111.50		

Pool	Group A/B	Group C/D
<b>Marsha Skinner Pool</b> (2hrs, max 75 people)	\$262.00	\$373.00
<b>Splash Pool</b> (2hrs, max 30 people)	\$206.00	\$323.00
<b>Meadow Vista Pool</b>	\$206.00	\$323.00



(2hrs, max 75 people)			
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**GROUP A:** Activities sponsored or conducted by a volunteer organization, the majority of which are 17 years of age and under who have adult leaders or chaperones (i.e. Boy Scouts, Girl Scouts, Little League, etc)

**GROUP B:** Meetings or similar activities of resident, civic, or service organization; Non profit groups, such as Red Cross, schools, or other resident adult organizations where there is no fee charged for participation.

**GROUP C:** Private Citizens' parties/receptions where the primary function is social.

**GROUP D:** Activities sponsored by a business, corporation, or other firm where their interest is in profit making.

Fields	Group A	Group B	Group C	Group D
	Hourly	Hourly	Hourly	Hourly
Recreation Field	\$11.00	\$22.00	\$31.00	\$41.00
Beggs Field	\$12.00	\$29.00	\$36.50	\$47.00
James Field	\$21.00	\$29.50	\$38.50	\$47.50
Regional A Softball	\$21.00	\$28.50	\$35.50	\$45.50
Regional B Softball	\$20.00	\$24.50	\$34.50	\$43.00
Regional C Softball	\$20.00	\$24.50	\$34.50	\$43.00
Regional Soccer Field	\$14.50	\$24.50	\$34.50	\$43.00
MV Soccer A/B	\$15.00	\$26.50	\$35.00	\$44.50
MV Pee Wee Soccer	\$9.50	\$18.00	\$26.50	\$35.00
MV Softball	\$19.00	\$21.00	\$30.00	\$38.00
Railhead A Field	\$14.00	\$26.50	\$35.00	\$44.50
Railhead B Field	\$14.00	\$26.50	\$35.00	\$44.50
Christian Valley Field	\$11.00	\$19.00	\$29.00	\$36.50
Winchester Field	\$20.00	\$24.50	\$35.50	\$43.00
Placer Hills Field	\$9.00	\$19.00	\$29.00	\$36.50

Out of District fees: \$80 per hour for James field, \$65 per hour for all other fields.

<b>Bocce Ball Courts(3 hour blocks)</b>	<b>\$20 per Court</b>
Rental Times: 8am-11am, 11am-2pm, 2pm-5pm, and 5pm-8pm	

### Tournament Packages

Tournament Location	All Groups	
	1/2 Day 9a-3p, or 3p-9p 6 hours	All day 9am-9pm, 12 hours
Recreation Fields	\$133.00	\$261.50
Regional Fields	\$133.00	\$261.50
Fairgrounds Fields	\$133.00	\$261.50
Regional Soccer Field	\$133.00	\$261.50
Railhead Soccer Fields	\$133.00	\$261.50
Bocce Ball Courts (all 4)	\$133.00	\$261.50

Lights	\$32.00 per hour
Field Lining-Softball Fields only	\$53.00
Custodial Fee over 100 people	\$64.00
Alcohol Permit Fee	\$46.00
Field Lining-Soccer Fields only	\$296.50

## **8.3 Cover Sheet for Salary Survey Results AND Proposed Wage Increases**

**Auburn Area Recreation and Park District (District) Policy Committee Meeting May, 2023; Board of Directors meeting, May, 2023; Finance Committee meeting June, 2023; Policy Committee Meeting, June, 2023; Board of Directors meeting, June, 2023.**

### **The Issue**

Based on a District-wide salary survey, shall the Board pull next year’s COLA forward and additional increases (for certain Job descriptions) to July’s first payroll instead of waiting until April 1<sup>st</sup>, 2024?

### **Background**

Director Holbrook requested that staff conduct a salary survey. Based on the Survey’s done in 2021 and again in August of 2022, pay scales were within the average range with competitive park districts. This April 2023 survey is more extensive and includes other entities that could be considered competitive employment opportunities for the District’s staff.

The Policy Committee recommended that 5 Salary Scales increase. Inclusive of the salary scale increase, there were pay increases for 17 employees ranging from 4% - 9.5%.

The District became aware that there may be a couple of red flags in choosing only the 5 job descriptions. Two Coordinator position salaries were increased, leaving one out. Also, a Customer Service position was increased above an Accounting position that requires more training and education.

The Board of Directors asked that this item be sent back to the Finance Committee to make a recommendation as well, noting the significant financial implication. The Board requested 5 scenarios.

- Scenario #1 Restate Staff’s recommendation (not included in the Board Packet)
- Scenario #2 Restate the Policy committee’s recommendation
- Scenario #3 Restate the Policy committee’s recommendation, but include “red flags”
- Scenario #4 Final option, Move the 4% COLA forward for all employee’s, include a variable of less months for budgeting purposes.
- Scenario #5 ADDED By Director Ainsleigh (Finance Committee) – This reflects Scenario #1, reducing Admin staff in line with Facilities and Grounds wages and increasing

For reference, this is the Consumer Price Index data per year (CPI) and COLA’s that the District provided the last 4 years:

<u>California CPI</u>		<u>COLA’s given for the last 4 years:</u>
2019-2020	2.86%	No COLA given by ARD
2020-2021	1.00%	ARD gave 3% on 4/1/21
2021-2022	6.5%	ARD gave 4% on 4/1/22
2022-2023	5.6%	ARD gave 4% on 4/1/23

The District’s Board has agreed to, with certain criteria met (revenue growth and CPI stats), another 4% COLA on April 1<sup>st</sup>, 2024.

ARD Policy on salary schedules:

## 2.20 Salary Schedule Ranges

*The salary schedules and hourly wage schedules for District employees are established by the District Administrator and approved by the Board of Directors. Salary schedules and hourly wage schedules shall be reviewed periodically. Should the Board of Directors approve an increase in a salary or hourly wage schedule for a job description, all employees in the job description may receive a commensurate salary or wage increase, based on recent minimum wage or other salary adjustments.*

### **Recommendation**

*The Policy Committee* updated their recommendation with a split decision. Director Holbrook retracted any salary scale adjustments and would like to leave pay scales as they are. Director Ainsleigh recommends **Scenario #2**, but remove the Sports Coordinator's salary increase, reducing this to update only 6 job description salary scales. The recommendation is to pull forward the 2024 COLA early for most employees active in these job descriptions, beginning the first payroll in July. These proposed early increases range from 4% to 9.5% depending on the job description and the amount of time that a person has been in their position. This would NOT include those job descriptions that are already paid at an average wage for their job description.

*The Finance Committee's* recommendation was also a split decision. Director Ingle recommends **Scenario #1** (staff's recommendation). Director Ainsleigh recommends a new **Scenario #5**, (This is an alteration of Scenario #1).

*Staff recommends Scenario #1* to update 18 job description salary scales. The recommendation is to pull forward the 2024 COLA early for most employees active in these job descriptions, beginning the first payroll in July. These proposed early increases range from 4% to 9.2% depending on the job description and the amount of time that a person has been in their position. This would NOT include those job descriptions that are already paid at an average wage for their job description. This addresses all under average salary scales. It does not move the COLA forward on 5 higher paid positions as they will still be within the new scale, however it will provide for longevity growth within their scale.

The District budgeted conservatively in case a downturn happened prior to the tax revenue being received. Staff budgeted for a 4% increase in tax revenue in April over last year. It is anticipated that we will be receiving a 6.5% increase in tax revenue. This influx would provide the revenue source to fund these proposed increases. It is estimated to be approximately \$43,000 above budget.

Those job descriptions that are not receiving an increase now will receive them in April 2024, providing the prior agreed criteria has been met. Those receiving their COLA early under this proposal would not receive a COLA again in 2024.

- Selected underpaid staff (per survey) would receive an early COLA of 4% - 9.51%.
- Salary Scales would be changed per Policy Committee recommendation.
- Staff receiving an early COLA would NOT receive a COLA in April 2024.
- All of this is contingent upon receiving at least \$40,000 in tax revenue above budget. The District has currently received more than the anticipated \$43,000.

**Fiscal Impact**

2023-2024:            Scenario #1 - \$41,812  
                             Scenario #2 - \$38,500  
                             Scenario #3 - \$42,036  
                             Scenario #4 - \$82,038 or \$41,019  
                             Scenario #5 - \$41,812

This amount is currently not included in the FY23/24 Budget. Influx of additional Tax Revenue would fund this.

**Attachment:**

Salary Survey for selected job descriptions with impact projections  
Sheet of each Scenario

Facilities and Grounds Park Worker				
ARD	Fac & Grds Park Wkr	18.68	to	25.03
City of Placerville	Park Maintenance Worker	15.50	to	17.45
City of Rocklin	Landscape Services Worker	23.01	to	29.36
City of Roseville	Parks Maint Worker I	20.46	to	28.79
Cordova Rec & Park	Park Maintenance Worker I	22.59	to	28.83
Dry Creek Elementary (Roseville)	Maintenance Worker	25.17	to	30.59
El Dorado County	Grounds Maint Worker I/II	18.63	to	25.16
Fair Oaks Rec & Park	Park Maintenance Worker	22.96	to	29.30
Foresthill School District	Maintenance I/II	16.61	to	24.48
Galt High School District	Groundskeeper	18.30	to	22.24
Loomis Elementary	Maint & Grounds Wkr	22.33	to	27.28
Natomas School District	Grounds Specialist I & II	16.52	to	26.99
PCOE				
Placer County	Parks & Grounds Worker	24.67	to	30.80
Placer High School	Grounds Maint Worker	23.79	to	28.92
Rocklin School District	Groundskeeper I	21.62	to	27.63
Roseville High School	Maintenance Worker I	23.08	to	29.38
Sacramento County	Park Maintenance Worker I	21.18	to	25.75
San Juan School District	Groundskeeper	18.90	to	23.83
Sierra College				
Tahoe Truckee School District	Groundskeeper	20.10	to	24.46
Truckee Donner Rec & Park	Park Facility Wkr: Prepper	21.48	to	23.24
Washington School District				
Western Placer School Dist (Sac)	Groundsman	20.28	to	25.79
		435.86		555.30
	<b>Average</b>	<b>20.76</b>		<b>26.44</b>

Facilities and Grounds SR Park Worker/Pool Operator				
Fac & Grds Sr Park Wkr/Pool	21.01	to	29.60	
Sr Maintenance Worker	24.10	to	29.29	
Landscape Trades Worker	26.03	to	33.22	
Senior Parks Maintenance Worker	24.76	to	34.83	
Park Maintenance Worker II	24.85	to	31.71	
Maintenance Worker II	27.80	to	33.78	
Sr Grounds Maintenance Worker	22.25	to	27.04	
Lead Park Maintenance Worker	23.76	to	30.32	
Lead Maintenance	24.45	to	30.19	
Maintenance & Grounds Wkr	22.33	to	27.28	
Grounds Specialist III	19.49	to	29.46	
Grounds Craftperson	26.00	to	31.58	
Parks & Grounds Worker - Sr	27.20	to	33.97	
Grounds Maint Worker	23.79	to	28.92	
Groundskeeper II/III	23.28	to	29.72	
Senior Park Maint Worker	25.06	to	30.46	
Lead Groundskeeper	21.17	to	26.71	
Grounds Maintenance Tech	24.05	to	30.72	
Maintenance Person	22.18	to	31.59	
Park Facilities Specialist	24.17	to	30.58	
Lead Groundskeeper	24.14	to	27.94	
Grounds Maintenance Worker	21.25	to	27.04	
	523.12		665.95	
	<b>Average</b>	<b>23.78</b>		<b>30.27</b>

**Facilities Attendant/Custodian & Facilities Maint Worker**

ARD	Fac Att/Cust & Fac Maint	18.68	to	25.03
Auburn Union School District	Night Custodian	16.13	to	24.71
City of Placerville	Facility Attendant	15.50	to	17.45
City of Rocklin	Bldg Maint Worker	24.77	to	31.62
City of Roseville	Custodian	18.82	to	26.48
Colfax Elementary	Substitute Custodian	15.68	to	19.29
Dry Creek Elementary (Roseville)	Custodian	20.65	to	25.11
El Dorado County	Custodian	17.91	to	21.77
Elk Grove School District	Custodian I	15.80	to	21.06
Fair Oaks Rec & Park	Night Custodian	19.88	to	25.17
Foresthill Schoool District	Maintenance I	16.61	to	20.41
Gateway Community Charter	Custodian/Janitorial	18.15	to	26.91
Loomis Elementary	Custodians	21.47	to	26.21
Natomas School District	Custodian	16.52	to	26.99
PCOE	Maintenance Custodian	22.50	to	26.58
Placer County	Custodian I/II	17.53	to	24.15
Placer High School	Custodian	21.58	to	26.23
Placerville School District	Custodian	20.44	to	22.12
Roseville High School	Custodian	15.60	to	18.23
Sacramento County	Custodian/ Maint Wkr	18.15	to	25.39
Sacramento Office of Education	Custodian	20.47	to	24.91
Sacramento School District	Custodian - 2nd Shift	15.60	to	18.23
San Juan School District	Custodian	17.65	to	22.18
Sierra College	Custodian	20.78	to	26.53
Southgate Rec & Park	Custodian	15.50	to	16.00
Tahoe Truckee School District	Custodian	20.10	to	24.46
Truckee Donner Rec & Park	Building Facilitator	18.36	to	23.24
Western Placer School Dist (Sac)	Custodian	20.28	to	27.04
		521.11		663.50
<b>Average</b>		<b>18.61</b>		<b>23.70</b>

No adjustment necessary

**Senior Facilities Maintenance Worker**

Sr Facilities Maint Worker	21.01	to	29.60
Day Custodians	17.36	to	26.65
Maintenance Worker II	21.01	to	25.54
Sr Bldg Maint Worker	26.03	to	33.22
Senior Custodian	20.70	to	29.12
Custodian P/T	17.25	to	23.33
Custodian	20.65	to	25.11
SR Custodian	20.08	to	26.14
Lead Custodian/Pool Maint.	16.59	to	22.12
Maintenance II	19.91	to	24.48
Custodian/Janitorial	18.15	to	26.91
Custodians	21.47	to	26.21
Maintenance Specialist II	21.30	to	32.16
Lead Maintenance Custodian	26.00	to	31.58
Custodian - Senior	21.31	to	26.61
Lead Custodian	24.37	to	29.62
Building Maint Worker	23.12	to	25.39
Custodian - Tik-5th	18.00	to	24.12
Head Custodian	18.10	to	24.35
Custodian	20.78	to	26.53
Head Custodian	24.49	to	34.85
Park Facilities Specialist	24.17	to	30.58
Lead Custodian	22.34	to	28.38
	484.19		632.60
<b>Average</b>		<b>21.05</b>	<b>27.50</b>

No adjustment necessary

**Facilities Coordinator**

ARD	Facilities Coordinator	22.05	to	31.04
Auburn Union School District				
Carmichael Rec & Park	Maintenance Supervisor	28.06	to	30.48
City of Placerville	Sr Maintenance Worker	24.10	to	29.29
City of Rocklin	Bldg Maint Supervisor	31.15	to	38.53
City of Roseville	Senior Bldg Maint. Worker	29.91	to	42.08
Cordova Rec & Park	Park Maint Technician	26.09	to	33.30
El Dorado County	Custodial Supervisor	22.58	to	27.45
Fair Oaks Rec & Park				
Foresthill Schoool District				
Natomas School District				
PCOE				
Placer County	Custodian - Supervising	23.49	to	29.34
Placer High School				
Sacramento County	Supervising Custodian	21.33	to	30.05
Sacramento School District				
San Juan School District				
Sunrise Rec & Park				
Truckee Donner Rec & Park	Park Facilities Specialist	24.17	to	30.58
		252.94		322.14
<b>Average</b>		<b>25.29</b>		<b>32.21</b>

**Facilities and Grounds Supervisor**

Fac & Grds Supervisor	31.10	to	41.66
Facilities & Operations Specialist	18.47	to	28.31
Parks Superintendent	28.89	to	35.11
Bldg Maint Supervisor	31.15	to	38.53
Facilities Supervisor	32.72	to	41.80
Grounds Maint Supervisor	25.68	to	31.10
Park Supervisor	26.79	to	39.58
Lead Maintenance	24.45	to	30.19
Grounds Team Leader	21.30	to	32.16
Maintenance & Oper Specialist	27.50	to	34.00
Parks & Grds wkr Supervisor I/II	29.99	to	41.29
Skilled Maintenance Technician	31.45	to	38.23
Park Maintenance Supervisor	33.25	to	40.43
Grounds Maint Specialist II	41.10	to	50.90
Supervisor Grounds & Maint	30.45	to	38.65
Park maintenance Supervisor	32.49	to	35.50
Maintenance Foreman	35.77	to	45.26
	502.55		642.70
<b>Average</b>		<b>29.56</b>	<b>37.81</b>

No adjustment necessary



**Fac & Grounds Manager**

ARD	Fac & Grounds Manager	41.78	to	56.05
Auburn Union School District	Manager of Maint & Oper	34.51	to	45.12
City of Folsom				
City of Placerville	Parks Superintendent	28.89	to	35.11
City of Rocklin	Parks/Rec Manager	44.86	to	61.84
City of Roseville				
City of West Sacramento	Park Oper Superintendent	48.25	to	58.64
Carmichael Rec & Park District	Park Services Manager	40.51	to	49.26
Cordova Rec & Park	Facilities Manager	39.30	to	50.16
County of Sacramento	Park Maint Superintendent	35.84	to	43.56
El Dorado County	Parks Manager	56.74	to	68.97
Elk Grove School District	Grounds Manager	42.11	to	53.06
Fair Oaks Rec & Park	Parks & Facilities Manager	34.06	to	50.32
Loomis Elementary	Maint/Operations Super	44.46	to	51.54
Mission Oaks Rec & Park District	Parks Superintendent	33.48	to	40.70
Placer County				
Placer High School	Director of Maint & Facilities	66.20	to	80.47
Sacramento County	Park Maint Superintendent	37.27	to	45.31
Sacramento School District	Facilities Management	55.76	to	69.61
Southgate Rec & Park District	Parks Manager	52.17	to	66.58
Sunrise Rec & Park District	Parks & Fac Superintendent	47.11	to	57.27
Tahoe Truckee School District	Coord of Maint & Oper	52.76	to	69.43
Truckee Donner Rec & Park	Park Supervisor	40.24	to	50.91
		876.30		1,103.91
	<b>Average</b>	<b>43.82</b>		<b>55.20</b>

No change is recommended at this time

**Fac & Grounds Project Mgr/ Landscape Architect**

Fac & Grds Proj /Lndsp Arch	45.50	to	61.07
Senior Park Planner	40.77	to	54.83
Project Coordinator	34.10	to	47.98
Project Manager I/II	40.13	to	48.90
Landscape Architect	43.80	to	55.90
Facilities Project Manager	35.36	to	52.33
Project Manager I/II	33.05	to	45.52
Project Manager	48.85	to	60.80
Planning Manager	44.58	to	56.90
Project Manager	52.73	to	69.39
	418.87		553.62
	<b>Average</b>		<b>55.36</b>

No adjustment necessary



Cashier - Pool				Swim Aide			Asst. Synchro Coach & Asst. Competitive Coach					
<b>ALL</b>	Cashier - Pool	16.12	to	20.70	<b>Swim Aide</b>	16.12	to	20.70	<b>Asst. Coaches</b>	16.12	to	20.70
City of Nevada	Cashier	15.50	to	16.00								
City of Sacramento	Cashier	15.50										
City of San Ramon	Cashier	15.50	to	18.60								
City of West Sacramento	Cashier	15.75	to	17.00								
City of Woodland	Cashier	15.50										
City of Yuba	Cashier	15.75										
Consumnes CSD	Cashier	15.50										
Cordova Rec & Park	Pool Cashier	15.50	to	16.50					Assistant Coach	15.50	to	16.50
El Dorado Hills	Cashier	15.75										
Southgate Rec & Park	Cashier	15.50										
Sunrise Rec & Park District	Cashier	16.00	to	19.45								
Truckee Donner Rec & Park	Pool Cashier	15.70	to	19.10	Swim Instructor Aide	15.70	to	19.10				
		203.57		127.35		31.82		39.80		31.62		37.20
	<b>Average</b>	15.94		18.19		15.91		19.94		15.81		18.64
	No adjustment necessary					No adjustment necessary				No adjustment necessary		

Lifeguard				Head Lifeguard			Swim Instructor					
<b>ARD</b>	Lifeguard	16.64	to	21.36	<b>Head Lifeguard</b>	17.68	to	22.38	<b>Swim Instructor</b>	17.68	to	22.38
City of Davis	Lifeguard	16.56	to	16.98	Sr Lifeguard	17.40			Swim Instructor	16.15	to	16.55
City of Fairfield	Lifeguard	16.17	to		Sr Lifeguard	18.29	to		Swim Instructor	17.23		
City of Nevada	Lifeguard	15.50	to		Sr Lifeguard	16.50	to	17.50	Swim Instructor	15.50	to	16.00
City of Placerville	Lifeguard	15.97	to	17.97					Swim Instructor	16.44	to	18.50
City of Roseville	Lifeguard	16.50	to		Sr Lifeguard	17.32	to	18.19	Swim Instructor	17.50	to	18.19
City of Sacramento	Lifeguard	15.50			Sr Lifeguard	16.61			Swim Instructor	15.50		
City of San Ramon	Lifeguard	15.75	to		Sr Lifeguard	17.85	to	21.42	Swim Instructor	17.05	to	20.46
City of West Sacramento	Lifeguard	15.75	to	17.00					Swim Instructor	15.50	to	17.00
City of Woodland	Lifeguard	17.00							Swim Instructor	18.00		
City of Yuba	Lifeguard	15.75			Sr Lifeguard	16.54			Swim Instructor	15.75	to	16.54
Consumnes CSD	Lifeguard	15.50							Swim Instructor	17.50		
Cordova Rec & Park	Lifeguard I	15.50	to	16.50	Lifeguard I	16.25	to	17.25	Swim Instructor	15.50	to	16.50
El Dorado Hills	Lifeguard	16.50	to	16.91	Sr Lifeguard	18.00	to	18.45	Swim Instructor	16.50	to	16.91
Placer County	Lifeguard	15.88	to	19.83								
Southgate Rec & Park	Lifeguard	17.00	to		Sr Lifeguard	17.50			Swim Instructor	17.50		
Sunrise Rec & Park District	Lifeguard	17.15	to	20.85	Sr Lifeguard	18.21	to	22.13	Swim Instructor	17.96	to	21.83
Truckee Donner Rec & Park	Lifeguard	18.36	to	23.24	Lifeguard 2/3	20.66	to	28.27	Swim Instructor I/II	17.64	to	27.18
		292.98		170.64		228.81		165.59		284.90		228.04
	<b>Average</b>	16.28		18.96		17.60		20.70		16.76		19.00
	No adjustment necessary					No adjustment necessary				No adjustment necessary		

Head Coach - Synchro Swim				Head Coach - Competitive Swim			Aquatics Coordinator					
<b>ARD</b>	<b>Head Coach - Synch</b>	17.25	to	22.81	<b>Head Coach - Comp Swim</b>	19.14	to	24.96	<b>Aquatics Coordinator</b>	21.63	to	28.96
City of Davis									Coordinator	26.84	to	32.62
City of Fairfield									Aquatics Coordinator	33.73	to	41.00
City of Placerville									Aquatics Coordinator	19.63	to	22.09
City of Sacramento									Coordinator	23.33	to	32.83
City of San Ramon									Program Specialist	22.50	to	27.00
City of West Sacramento									Pool Manager	17.75	to	18.75
City of Woodland									Coordinator	20.82		
City of Yuba									Pool Manager	18.24		
Consumnes CSD									Coordinator	28.45	to	40.72
Cordova Rec & Park	Head Synchro Coac	16.25	to	17.25	Head Swim Coach	18.00	to	19.00	Pool Manager	19.25	to	20.25
El Dorado Hills									Pool Manager	22.00	to	22.50
Southgate Rec & Park									Coordinator	20.00		
Sunrise Rec & Park District									Coordinator	23.78	to	28.90
Truckee Donner Rec & Park									Aquatics Coordinator	33.07	to	41.85
		33.50		40.06		37.14		43.96		351.02		357.47
	<b>Average</b>	18.75		20.07		18.97		21.99		21.40		29.79
	No adjustment necessary					No adjustment necessary				No adjustment necessary		

Master Teacher - Aquatics				
<b>ARD</b>	<b>Master Teacher</b>	26.06	to	34.95
Cordova Rec & Park	Water Aerobics Ins	19.75	to	20.75
		45.83		55.70
	<b>Average</b>	21.91		27.85
	No adjustment necessary			

Program Leader I / Lic Exempt Preschool Teacher I				
ARD	Program Leader I	16.64	to	21.35
Childtime Learning Center (GB)	Assistant Teacher	18.00	to	25.20
City of Roseville	Recreation Leader	19.30	to	27.16
Cordova Rec & Park	Preschool Asst.	17.25	to	18.25
El Dorado County	Program Aide	16.08	to	19.54
Foresthill School District	Kids Club Assistant	15.50	to	15.89
Grass Valley School	Learning Center Aide	16.80	to	21.37
KinderCare (Rancho Cordova/Aub)	After school Teacher	15.90	to	20.50
La Petite Academy (Rocklin)	Assistant Teacher	15.50	to	21.70
La Petite Academy (Roseville)	Assistant Teacher	18.00	to	25.20
Natomas School District	Childcare Assist.	16.11	to	19.42
New Pacific School (Roseville)	Childcare Aide	17.00	to	22.78
Sacramento County	Child Dev. Aide	15.66	to	15.66
Tahoe Truckee School District	Childcare Asst.	17.78	to	25.30
Truckee Donner Rec & Park	Recreation Leader 1	17.66	to	22.34
Western Placer School Dist (Sac)	Preschool Inst Aide	17.17	to	21.79
		270.35		343.45
<b>Average</b>		<b>16.90</b>		<b>21.47</b>

Program Leader II / Lic Exempt Pre Tea II				
Program Leader II	17.68	to	23.20	
Teacher	18.90	to	25.20	
Preschool Asst.	17.25	to	18.25	
Program Assistant	21.73	to	26.41	
Kids Club A D	15.50	to	18.97	
Teacher	16.25	to	22.80	
Teacher	18.90	to	26.45	
Child Dev. Spec I	18.60	to	22.61	
Childcare Asst. II	19.60	to	27.93	
Recreation Leader 2	19.86	to	20.60	
Afterschool Prog Facilitr	18.41	to	23.46	
		202.68		255.88
<b>Average</b>		<b>18.43</b>		<b>23.26</b>

Program Leader III / Lic Exempt Pre Tea III				
Program Leader III	18.72	to	24.58	
Lead Teacher	20.40	to	30.60	
Assistant Child Care	22.82	to	32.11	
Preschool Instructor	18.75	to	19.75	
Program Assistant	21.73	to	26.41	
Kids Club Director	18.44	to	24.06	
Lead Teacher	17.60	to	26.35	
Lead Teacher	20.40	to	30.60	
Child Dev. Spec II	24.62	to	29.93	
Childcare Asst. III	20.10	to	24.46	
Rec Leader 3	22.34	to	28.27	
		225.92		297.12
<b>Average</b>		<b>20.54</b>		<b>27.01</b>

Associate Site Director-Preschool				
ARD	Assoc Site Director	18.37	to	22.26
Auburn Union School District	Preschool Teacher	19.88	to	30.47
Cordova Rec & Park	Preschool Instructor	18.75	to	19.75
Fair Oaks Rec & Park	Preschool Teacher	19.73	to	29.15
Foresthill School District				
Western Placer School Dist (Sac)	Preschool Instructor	21.25	to	27.04
		97.98		128.67
<b>Average</b>		<b>19.60</b>		<b>25.73</b>

Program Site Director				
Program Site Director	20.08	to	26.77	
Day Camp Director	18.75	to	19.75	
Kids Club Director	23.56	to	28.85	
Afterschool Lead Prog Fac	19.32	to	24.59	
		81.71		99.96
<b>Average</b>		<b>20.43</b>		<b>24.99</b>

No change is recommended at this time

Program Coordinator				
ARD	Program Coordinator	23.40	to	29.48
City of Roseville	Childcare Site Coord	26.25	to	36.93
El Dorado County	Program Coordinator	24.99	to	30.38
Sacramento County	Child Dev. Superv	22.71	to	40.97
Truckee Donner Rec & Park	Asst. Youth Program Co	26.14	to	33.07
		123.49		170.83
<b>Average</b>		<b>24.70</b>		<b>34.17</b>

Youth Services Manager				
Youth Services Manager	32.24	to	44.37	
		32.24		44.37
<b>Average</b>		<b>32.24</b>		<b>44.37</b>

No change is recommended at this time

<b>Customer Service Associate</b>				
<b>ARD</b>	<b>Customer Serv Assoc</b>	<b>16.22</b>	<b>to</b>	<b>20.82</b>
City of Folsom			to	
City of Placerville			to	
City of Rocklin				
Carmichael Rec & Park			to	
City of West Sacramento				
Cordova Rec & Park	Clerical I	17.25	to	18.25
County of Sacramento				
El Dorado Hills Rec & Park			to	
Fair Oaks Rec & Park				
Mission Oaks Rec & Park			to	
Southgate Rec & Park			to	
Sunrise Rec & Park				
Truckee Donner Rec & Park	Office Asst I	17.66	to	22.34
		51.13		61.41
	<b>Average</b>	<b>17.04</b>		<b>20.47</b>

<b>Customer Service Rep</b>			
<b>Customer Serv Rep</b>	<b>16.76</b>	<b>to</b>	<b>22.47</b>
Office Asst II	17.74	to	24.55
Office Asst/Cust Serv Rep	17.37	to	21.11
Office Assistant II	19.45	to	26.81
Customer Serv Rep	20.64	to	25.10
Senior Clerk	20.05	to	24.44
Clerical II	19.25	to	20.25
Office Asst II	18.80	to	22.86
Office Asst/Cust Serv Rep	17.57	to	21.94
Admin. Asst. II	19.05	to	24.31
Office Asst	18.58	to	22.60
Typist Clerk	19.86	to	24.14
Sr Customer Serv Rep	24.65	to	29.96
Office Asst II	19.86	to	25.13
	269.63		335.67
<b>Average</b>	<b>19.26</b>		<b>23.98</b>

<b>Customer Service / Marketing Manager</b>				
<b>ARD</b>	<b>Customer Serv Mgr</b>	<b>32.24</b>	<b>to</b>	<b>44.37</b>
Cordova Rec & Park	Office Manager	30.00	to	
El Dorado Irrigation District	Customer Serv Mgr		to	45.89
Fair Oaks Water District	Customer Serv Mgr		to	47.14
Paradise Irrigation District	Office & Cust Serv Mgr		to	40.10
Truckee Donner Rec & Park	Office Supervisor	32.80	to	43.96
		95.04		221.46
	<b>Average</b>	<b>31.68</b>		<b>44.29</b>

No change is recommended at this time

**Recreation Aide 1**

ARD	Rec Aide 1	16.12	to	20.70
Carmichael Rec & Park	Rec Leader	15.50	to	15.50
Cordova Rec & Park	Recreation Leader I	15.50	to	16.50
El Dorado County	Program Aide	16.08	to	19.54
Fair Oaks Rec & Park	Park Aide/Rec Leader I	15.50	to	19.36
Mission Oaks Rec & Park	Rec Leader	15.50	to	16.75
Sacramento County	Recreation Aide	15.66	to	15.66
San Juan School District	Program Aide	17.02	to	17.74
Southgate Rec & Park	Rec Leader	15.50	to	16.00
Truckee Donner Rec & Park	Recreation Assistant	15.50	to	18.36
		157.88		176.11
<b>Average</b>		<b>15.79</b>		<b>17.61</b>

No adjustment necessary

**Recreation Aide 2**

Rec Aide 2	16.38	to	20.80
Recreation Leader II	16.25	to	17.25
Park Aide/Rec Leader II	15.90	to	19.86
Recreation Leader	17.23	to	17.23
Program Aide	17.02	to	17.74
Sr Rec Leader	16.25	to	16.75
Recreation Assistant II	15.70	to	19.10
	114.73		128.73
<b>Average</b>		<b>16.39</b>	<b>18.39</b>

No adjustment necessary

**Recreation Aide 3**

Rec Aide 3	17.16	to	22.62
Program Assistant	21.73	to	26.41
Rec Leader III	16.31	to	20.81
Recreation Specialist	24.08	to	29.27
Recreation Leader 1	17.66	to	22.34
	96.94		121.45
<b>Average</b>		<b>19.39</b>	<b>24.29</b>

**Scorekeeper**

ARD	Scorekeeper	16.12	to	20.70
Carmichael Rec & Park	Scorekeeper	15.50	to	
City of Placerville	Scorekeeper, Basketball	15.50	to	17.45
City of Placerville	Scorekeeper, Softball	15.97	to	17.97
City of Roseville	Sports Official Scorer	17.00	to	
City of Woodland	Adult Sports scorekeeper	17.00	to	
Cordova Rec & Park	Sports Official	17.50	to	18.50
		114.59		74.62
<b>Average</b>		<b>16.37</b>		<b>18.66</b>

No change is recommended at this time

**Single Scorekeeper**

Scorekeeper	20.02	to	26.73
	20.02		26.73
<b>Average</b>		<b>20.02</b>	<b>26.73</b>

No change is recommended at this time

**Sports Coordinator**

ARD	Sports Coordinator	23.92	to	32.20
Carmichael Rec & Park	Recreation Supervisor	23.25	to	29.56
City of Folsom				
City of Placerville	Rec Coordinator I/II	21.41	to	28.36
City of Rocklin				
City of Roseville	Youth Dev Prog Coord	28.87	to	40.62
City of West Sacramento				
Cordova Rec & Park	Recreation Coordinator	24.09	to	30.75
Fair Oaks Rec & Park	Recreation Coordinator	20.75	to	30.66
Mission Oaks Rec & Park				
Sacramento County	Recreation Supervisor	30.21	to	36.72
Southgate Rec & Park				
Sunrise Rec & Park				
Truckee Donner Rec & Park	Program Coordinator	33.07	to	41.85
		205.57		270.72
<b>Average</b>		<b>25.70</b>		<b>33.84</b>

**Recreation Manager**

Recreation Manager	38.56	to	55.09
Rec Services Manager	39.20	to	41.79
Recreation Manager	49.67	to	63.58
Rec Superintendent	32.41	to	39.39
Parks/Rec Manager	44.86	to	61.84
Recreation Manager	46.06	to	55.98
Recreation Manager	43.26	to	55.21
Recreation Manager	34.06	to	50.32
Recreation Manager	33.48	to	40.71
Recreation Manager	52.17	to	66.58
Senior Rec Manager	40.82	to	47.11
	454.55		577.60
<b>Average</b>		<b>41.32</b>	<b>52.51</b>

No change is recommended at this time



Account Clerk I			
<b>ARD</b>	<b>Account Clerk I</b>	<b>18.72</b>	<b>to 25.20</b>
Auburn Union School District	Accounts Pay Tech	21.44	to 32.85
City of Placerville	Accounting Assistant I	20.02	to 24.34
City of Roseville	Finance Clerk	19.46	to 27.38
Cordova Rec & Park	Account Clerk I	20.52	to 26.19
Dry Creek Elementary (Roseville)			
El Dorado County	Accountant I	28.57	to 34.73
Fair Oaks Rec & Park			
Foresthill School District			
Loomis Elementary			
Natomas School District	Accounting Technician I	20.35	to 30.75
PCOE	Accounting Tech I/II	23.00	to 30.06
Placer County	Accounting Assistant	19.78	to 24.71
Placer High School	Accounting Assistant	23.21	to 28.21
Sacramento County	Account Clerk	20.54	to 28.28
Sacramento School District	Accounting Specialist	21.30	to 25.62
San Juan School District			
Sierra College	Accounts Payable Tech	22.91	to 29.25
Tahoe Truckee School District	Payroll Tech	29.12	to 41.46
Truckee Donner Rec & Park	Accounting Technician 1	20.27	to 35.77
Western Placer School Dist (Sac)	Accounting Tech 1	22.34	to 28.38
		359.55	473.18
	<b>Average</b>	<b>22.47</b>	<b>29.57</b>

Account Clerk II			
<b>Account Clerk II</b>	<b>21.84</b>	<b>to</b>	<b>32.78</b>
Accountant	29.36	to	36.76
Accounting Supervisor	26.50	to	32.21
Payroll Technician	25.87	to	34.67
Account Clerk II	24.63	to	31.43
Acct Tech - Payroll	28.71	to	36.65
Sr Accountant	34.96	to	42.49
Accountant	24.72	to	36.53
Account Tech - Payroll	23.26	to	28.59
Payroll Technician	26.62	to	38.24
Accounting Specialist	26.74	to	40.42
Accounting Tech III	27.00	to	33.17
Payroll Technician	25.91	to	32.35
Payroll Technician	32.74	to	39.80
Accountant	34.32	to	41.71
Accountant	34.92	to	42.36
Payroll Specialist	22.70	to	28.65
Junior Accountant	27.85	to	35.57
SR Payroll Tech	31.28	to	44.55
Accounting Technician 2	30.58	to	38.69
Accounting Tech II	23.42	to	29.83
	583.93		757.45
	<b>Average</b>	<b>27.81</b>	<b>36.07</b>

Executive Assistant			
<b>ARD</b>	<b>Executive Assistant</b>	<b>22.11</b>	<b>to 30.86</b>
City of Placerville	Assistant Finance Director	40.49	to 49.21
City of Roseville	Executive Assistant	32.16	to 43.10
Cordova Rec & Park	Clerk of the Board/Exec Assist.	43.80	to 55.90
Elk Grove School District			
El Dorado County	Clerk to the Board	48.73	to 59.23
Fair Oaks Rec & Park			
Loomis Elementary	Executive Assistant	38.94	to 56.23
Natomas School District	Executive Admin Assist	42.17	to 51.26
Mission Oaks Rec & Park			
Placer County			
Placer High School	Executive Assistant	41.52	to 50.47
Sacramento County			
Sacramento School District			
San Juan School District	Admin. Asst to the Board	32.90	to 44.07
Tahoe Truckee School District	Executive Assistant	35.40	to 50.35
Truckee Donner Rec & Park			
		378.22	490.68
	<b>Average</b>	<b>37.82</b>	<b>50.07</b>

Administrative Services Manager			
<b>Admin Serv Mgr</b>	<b>39.94</b>	<b>to</b>	<b>56.24</b>
Director of Finance	56.73	to	68.96
Accounting Supervisor	48.53	to	65.04
Chief Financial Officer	73.72	to	94.08
Accounting Manager	42.11	to	53.06
Accounting Div Manager	57.66	to	70.09
Admin. Services Manager	34.06	to	50.32
Admin. Services Manager	34.83	to	42.33
Admin & Fiscal Officer I/II	39.14	to	54.53
Dir of Acctg & Budget	70.11	to	85.22
Accounting Manager	56.33	to	62.11
Budget Services Mgr	46.76	to	58.14
Accounting Manager	50.91	to	64.42
	650.83		824.54
	<b>Average</b>	<b>50.06</b>	<b>63.43</b>

District Administrator			
<b>ARD</b>	<b>District Administrator</b>	<b>127,743.00</b>	<b>127,743.00</b>
Auburn Union School District	Assistant Director	132,216.00	to 156,511.00
City of Placerville	City Manger	143,652.00	to 174,624.00
City of Folsom	Parks & Rec Director	150,000.00	to 190,000.00
Cordova Rec & Park	General Manager	218,012.00	to 218,012.00
Fair Oaks Rec & Park	District Administrator	157,248.00	to 157,248.00
Foresthill School District	Superintendent	140,000.00	to 140,000.00
Loomis Elementary	Assistance Superindnent	135,016.00	to 156,522.00
Natomas School District	Assistant Superintendent	159,533.00	to 184,944.00
PCOE	Associate Superintendent	218,640.00	to 294,350.00
Placer County	Parks Administrator	117,666.00	to 146,910.00
Sunrise Rec & Park	District Administrator	164,379.00	to 164,379.00
Tahoe Truckee School District	Asst. Principal of Elem	112,293.00	to 148,050.00
Washington School District (Sac)	Assistant Superintendent	168,042.00	to 188,884.00
Western Placer School Dist (Sac)	Superintendent	248,602.00	to 271,743.00
		2,393,042.00	2,659,928.00
	<b>Average</b>	<b>154,516.13</b>	<b>177,328.53</b>

## Scenario #1 - Staff's New Proposal – Impact of \$41,812.41

*Bring the 4% COLA forward 8 months for those pay scales that are deemed underpaid only, also increasing starting pay for some, which would increase them by more than the 4% in some cases. (\*\* Indicates a scale change, but no COLA brought forward)*

### Facilities and Grounds

- Increase the scales for 3 underpaid Positions (Impact: \$31,456.78 for 2023-24)
  1. **Facilities & Grounds Park Worker** (10 EE's) 18.68 – 25.08 to **20.00 – 26.44**
    - 3 lowest paid will receive 7% moving them up to \$20.00 per hour, start pay
    - 3 in the next tier will receive 6% moving them up to \$20.79 per hour
    - 4 of the highest paid Park Workers will get their 4% COLA
  2. **Facilities & Grounds Sr. Park Wkr** (4 EE's) 21.01 – 29.60 to **23.00 – 30.78**
    - 1 lowest paid will receive 6.35% moving them up to \$23.00 per hour, start pay
    - 3 of the highest paid Sr Park Wkr will get their 4% COLA
  3. **Facilities Coordinator** (1 EE) 22.06 – 31.04 to **25.29 – 32.21**
    - This employee will get 9.2% to receive the starting pay of this salary range of \$25.29.

### Administration

- Increase the scales for 4 underpaid Positions (Impact: ZERO for 2023-24) **\*\*NO COLA**
  1. **Account Clerk I** (1 EE) 18.72 – 25.20 to **22.47 – 29.57\*\***
  2. **Account Clerk II** (1 EE) 21.84 – 32.78 to **27.81 – 36.07\*\***
  3. **Executive Assistant** (1 EE) 22.11 – 30.86 to **30.00 – 49.07\*\***
  4. **Administrative Services Manager** (1 EE) 39.94 – 56.24 to **49.93 – 63.43\*\***

### Recreation

- Increase the scales for 2 underpaid Positions (Impact: \$2,219.93 for 2023-24)
  1. **Rec Aide III (No EE's)** 17.16 – 22.62 to **19.39 – 24.29**
  2. **Sports Coordinator** (1 EE) 23.92 – 32.20 to **25.70 – 33.84**

### Customer Service

- Increase the scales for 2 underpaid Positions (Impact: \$1,518.00 for 2023-24)
  1. **Customer Service Associate (No EE)** 16.22 – 20.82 to **17.04 – 20.82**
  2. **Customer Service Rep** (1 EE) 16.76 – 22.47 to **18.53 – 23.96**

### Aquatics

- Increase the scale for 1 underpaid Position (Impact: \$723.75 for 2023-24)
  1. **Aquatic Coordinator** (1 EE) 21.63 – 28.96 to **25.29 – 32.21**

### Youth Services

- Increase the scale for 9 underpaid Positions (Impact: \$5,893.94 for 2023-24) **\*\* No COLA**
  1. **Program Leader I & Teacher I** (5 EE's) 16.64 – 21.35 to **16.90 – 21.47**
  2. **Program Leader II & Teacher II** (2 EE's) 17.68 – 23.20 to **18.43 – 23.26**
  3. **Program Leader III & Teacher III** (5 EE's) 18.72 – 24.58 to **20.50 – 27.04**
  4. **Associate Site Director** (1 EE) 18.37 – 22.26 to **19.66 – 25.71**
  5. **Program Site Director** (3 EE's) 20.08 – 26.77 to **20.48 – 26.77\*\***
  6. **Program Coordinator (No EE)** 23.40 – 29.48 to **24.70 – 34.17**

## Scenario #2 - Policy Committee's Proposal – Impact of \$38,500

*Bring the 4% COLA forward 8 months for selected pay scales that are deemed underpaid only, also increasing starting pay for some, which would increase them by more than the 4% in some cases. (Difference from Staff recommendation is in green ~ moving Park Workers to similar Roseville wage, eliminated some other departmental scale changes)*

### Facilities and Grounds

- Increase the scales for 3 underpaid Positions (Impact: ~~(\$1,456.78)~~ **\$34,706.37** for 2023-24)
  1. **Facilities & Grounds Park Worker** (10 EE's) 18.68 – 25.08 to ~~20.00–26.44~~ **20.46 – 27.41**
    - 3 lowest paid will receive ~~7%~~ **9.5%** moving them up to ~~\$20.00~~ **\$20.46** per hour, start pay
    - 3 in the next tier will receive ~~6%~~ **6.85%** moving them up to ~~\$20.79~~ **\$20.94** per hour
    - 4 of the highest paid Park Workers will get their 4% COLA
  2. **Facilities & Grounds Sr. Park Wkr** (4 EE's) 21.01 – 29.60 to **23.00 – 30.78**
    - 1 lowest paid will receive 6.35% moving them up to \$23.00 per hour, start pay
    - 3 of the highest paid Sr Park Wkr will get their 4% COLA
  3. **Facilities Coordinator** (1 EE) 22.06 - 31.04 to **25.29 – 32.21**
    - This employee will get 9.2% to receive the starting pay of this salary range of \$25.29.

### Recreation

- Increase the scales for 2 underpaid Positions (Impact: **\$2,219.93** for 2023-24)
  1. **Sports Coordinator (1 EE)** 23.92 – 32.20 to **25.70 – 33.84**

### Customer Service

- Increase the scales for 2 underpaid Positions (Impact: **\$1,518.00** for 2023-24)
  1. **Customer Service Associate (No EE)** 16.22 – 20.82 to **17.04 – 20.82**
  2. **Customer Service Rep (1 EE)** 16.76 – 22.47 to **18.53 – 23.96**



**Scenario #3 - Red Flags addressed (based off of Policy Committee Proposal) – Impact of \$42,036.26**

*Bring the 4% COLA forward 8 months for those pay scales that are deemed underpaid only, also increasing starting pay for some, which would increase them by more than the 4% in some cases. (This addresses the Red Flags only – Account Clerks and Aqua Coordinator added)*

**Facilities and Grounds**

- Increase the scales for 3 underpaid Positions (Impact: \$34,706.37 for 2023-24)
  1. **Facilities & Grounds Park Worker** (10 EE's) 18.68 – 25.08 to **20.46 – 27.41**
    - 3 lowest paid will receive 9.5% moving them up to \$20.46 per hour, start pay
    - 3 in the next tier will receive 6.8% moving them up to \$20.94 per hour
    - 4 of the highest paid Park Workers will get their 4% COLA
  2. **Facilities & Grounds Sr. Park Wkr** (4 EE's) 21.01 – 29.60 to **23.00 - 30.78**
    - 1 lowest paid will receive 6.35% moving them up to \$23.00 per hour, start pay
    - 3 of the highest paid Sr Park Wkr will get their 4% COLA
  3. **Facilities Coordinator** (1 EE) 22.06 - 31.04 to **25.29 – 32.21**
    - This employee will get 9.2% to receive the starting pay of this salary range of \$25.29.

**Administration** (Red Flags)

- Increase the scales for 2 underpaid Positions (Impact: \$2,868.21 for 2023-24)
  1. **Account Clerk I** (1 EE) 18.72 – 25.20 to **22.47 – 29.57**
  2. **Account Clerk II** (1 EE) 21.84 – 32.78 to **27.81 – 36.07**

**Recreation**

- Increase the scales for 2 underpaid Positions (Impact: \$2,219.93 for 2023-24)
  1. **Rec Aide III (No EE's)** 17.16 – 22.62 to **19.39 – 24.29**
  2. **Sports Coordinator** (1 EE) 23.92 – 32.20 to **25.70 – 33.84**

**Customer Service**

- Increase the scales for 2 underpaid Positions (Impact: \$1,518.00 for 2023-24)
  1. **Customer Service Associate (No EE)** 16.22 – 20.82 to **17.04 – 20.82**
  2. **Customer Service Rep** (1 EE) 16.76 – 22.47 to **18.53 – 23.96**

**Aquatics** (Red Flags)

- Increase the scale for 1 underpaid Position (Impact: \$723.75 for 2023-24)
  1. **Aquatic Coordinator** (1 EE) 21.63 – 28.96 to **25.29 – 32.21**



**Scenario #4 - 4% COLA brought forward for all employees – Impact of \$82,037.79**

*Bring the 4% COLA forward 8 months for all employees, but would not address the salary survey.*

*(This would raise all scales up by 4% and every employee would see a 4% COLA)*

**Facilities and Grounds**

- Increase the scales for all Positions by 4% (Impact: \$40,393 for 2023-24)

**Administration**

- Increase the scales for all Positions (impact: \$16,112.92 for 2023-24)

**Recreation**

- Increase the scales for all Positions (Impact: \$6,108.94 for 2023-24)

**Customer Service**

- Increase the scales for all Positions (Impact: \$4,516.78 for 2023-24)

**Aquatics**

- Increase the scale for 1 underpaid Position (impact: \$4,921.00 for 2023-24)

**4% COLA brought forward for all employees – Impact of \$41,018.90**

*Bring the 4% COLA forward 4 months for all employees, but would not address the salary survey.*

*(This would raise all pay scales up by 4% and every employee would receive a 4% increase the 2<sup>nd</sup> pay period in November, 2023)*

**Facilities and Grounds**

- Increase the scales for all Positions by 4% (Impact: \$20,297 for 2023-24)

**Administration**

- Increase the scales for all Positions by 4% (Impact: \$8,056 for 2023-24)

**Recreation**

- Increase the scales for all Positions by 4% (impact: \$3,054 for 2023-24)

**Customer Service**

- Increase the scales for all Positions by 4% (Impact: \$2,258 for 2023-24)

**Aquatics**

- Increase the scale for all Positions by 4% (impact: \$2,461 for 2023-24)

## Scenario #5 – Director Ainsleigh’s (Finance Committee) Proposal – Impact of \$41,812.41

Bring the 4% COLA forward 8 months for those pay scales that are deemed underpaid only, also increasing starting pay for some, which would increase them by more than the 4% in some cases. (\*\* Indicates a scale change, but no COLA brought forward)

### Facilities and Grounds

- Increase the scales for 3 underpaid Positions (Impact: \$31,456.78 for 2023-24)
  1. Facilities & Grounds Park Worker (10 EE's) 18.68 – 25.08 to 20.00 - 26.44
    - 3 lowest paid will receive 7% moving them up to \$20.00 per hour, start pay
    - 3 in the next teer will receive 6% moving them up to \$20.79 per hour
    - 4 of the highest paid Park Workers will get their 4% COLA
  2. Facilities & Grounds Sr. Park Wkr (4 EE's) 21.01 – 29.60 to 23.00 - 30.78
    - 1 lowest paid will receive 6.35% moving them up to \$23.00 per hour, start pay
    - 3 of the highest paid Sr Park Wkr will get their 4% COLA
  3. Facilities Coordinator (1 EE) 22.06 - 31.04 to 25.29 – 32.21
    - This employee will get 9.2% to receive the starting pay of this salary range of \$25.29.

### Administration

- Increase the scales for 4 underpaid Positions (Impact: ZERO for 2023-24) \*\*NO COLA
  1. Account Clerk I (1 EE) 18.72 – 25.20 to ~~22.47 – 29.57~~\*\* 20.00-26.44
  2. Account Clerk II (1 EE) 21.84 – 32.78 to ~~27.81 – 36.07~~\*\* 23.00-30.78
  3. Executive Assistant (1 EE) 22.11 – 30.86 to ~~30.00 – 49.07~~\*\* 25.29-32.21
  4. Administrative Services Manager (1 EE) 39.94 – 56.24 to ~~49.93 – 63.43~~\*\* 45.50-61.07

### Recreation

- Increase the scales for 2 underpaid Positions (Impact: \$2,219.93 for 2023-24)
  1. Rec Aide III (No EE's) 17.16 – 22.62 to 19.39 – 24.29 20.00-24.29
  2. Sports Coordinator (1 EE) 23.92 – 32.20 to 25.70 – 33.84

### Customer Service

- Increase the scales for 2 underpaid Positions (Impact: \$1,518.00 for 2023-24)
  1. Customer Service Associate (No EE) 16.22 – 20.82 to 17.04 – 20.82
  2. Customer Service Rep (1 EE) 16.76 – 22.47 to ~~18.53 – 23.96~~ 20.00-24.00 (3 steps)

### Aquatics

- Increase the scale for 1 underpaid Position (Impact: \$723.75 for 2023-24)
  1. Aquatic Coordinator (1 EE) 21.63 – 28.96 to 25.29 – 32.21

### Youth Services

- Increase the scale for 9 underpaid Positions (Impact: \$5,893.94 for 2023-24) \*\* No COLA
  1. Program Leader I & Teacher I (5 EE's) 16.64 – 21.35 to 16.90 – 21.47
  2. Program Leader II & Teacher II (2 EE's) 17.68 – 23.20 to 18.43 – 23.26
  3. Program Leader III & Teacher III (5 EE's) 18.72 – 24.58 to 20.50 – 27.04
  4. Associate Site Director (1 EE) 18.37 – 22.26 to 19.66 – 25.71
  5. Program Site Director (3 EE's) 20.08 – 26.77 to 20.48 – 26.77\*\*
  6. Program Coordinator (No EE) 23.40 – 29.48 to 24.70 – 34.17

## **8.4 Cover sheet – Resolution #2023-18: ARD Tennis & Pickleball Court Repairs Project-Award of Contract**

**ARD Board of Directors Meeting June 29, 2023**

### **The Issue**

Shall the Auburn Recreation District Board of Directors authorize and approve Resolution #2023-18, a resolution awarding a contract for the ARD Tennis & Pickleball Court Repairs Project to First Serve Productions, Inc.?

### **Background**

The ARD Board of Directors approved the ARD Tennis & Pickleball Court Repairs Project on the 2023/2024 Project List. The budgeted estimate for the work was \$115,000.00. Bids were opened on 6/22/23 and one bid was received. First Serve Productions, Inc. submitted the lowest bid in the amount of \$129,888.00.

### **Recommendation for the Board of Directors**

Staff recommends that the Board of Directors authorize and approve Resolution #2023-18 awarding the low bid of \$129,888.00 to First Serve Productions, Inc.

### **Fiscal Impact**

Fiscal impact of the approval of the contract with First Serve Productions Inc. is \$129,888.00 plus a 5% District controlled contingency of \$6,494.40 for a total of \$136,382.40. A total of \$200,000.00 was budgeted for both the Meadow Vista and Regional Park tennis & pickleball court repairs. The Meadow Vista low bid came in at \$77,800.00. Totals of both bids combined is \$207,688.00. Adding the district 5% contingency, the total is: \$218,072.40. Budget shortfall will be addressed in the mid-year budget adjustment.

### **Attachments**

Resolution #2023-18  
Copy of low bid received with Copy of bid results

RESOLUTION NUMBER 2023-18

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE  
AUBURN AREA RECREATION AND PARK DISTRICT AWARDED CONTRACT  
FOR THE ARD TENNIS & PICKLEBALL COURT REPAIRS PROJECT

WHEREAS, the Auburn Area Recreation & Park District Board of Directors authorized the ARD Tennis & Pickleball Court Repairs Project on the 2023/2024 Project List and

WHEREAS, the Auburn Area Recreation & Park Districts estimate for the project was \$115,000.00 and

WHEREAS, the Auburn Area Recreation & Park District opened formal bids for the project on 6/22/23 and the authorized low bid was received in the amount of \$129,888.00.

THEREFORE, the Auburn Area Recreation & Park District Board of Directors does hereby resolve the following:

That the Auburn Area Recreation & Park District awards the ARD Tennis & Pickleball Court Repairs Project to First Serve Productions, Inc. based on the lowest total bid sum of \$129,888.00.

The District Administrator is authorized to enter into a contract for the ARD Tennis & Pickleball Court Repairs Project with First Serve Productions, Inc. for the total bid of \$129,888.00 and approves a 5% District controlled contingency of \$6,494.40 for a total of \$136,382.40.

APPROVED, PASSED, AND ADOPTED ON JUNE 29, 2023 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

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James A. Gray  
Chairman to the Board of Directors

ATTEST:

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Clerk to the Governing Board

PROJECT TITLE: ARD TENNIS & PICKLEBALL COURT REPAIRS PROJECT

BID OPENING DATE/TIME: THURSDAY, JUNE 22, 2023 AT 3:00 PM

LOCATION: ARD DISTRICT OFFICE BOARD ROOM, 471 MAIDU DR. AUBURN CA 95603

BIDDING COMPANY NAME:	FIRST SERVE PRODUCTIONS INC.				
BID BOND ATTACHED (10% of BID)	✓				
RECEIVED ADDENDA?:	✓				
BID SIGNED?:	✓				
BASE BID TOTAL:	\$129,802.00				
ALT. #1	NA				
ALT #2:	NA				
ALT #3:	NA				

**AUBURN AREA RECREATION AND PARK DISTRICT  
STATE OF CALIFORNIA**

**PROPOSAL**

For the construction of the

**ARD TENNIS & PICKLEBALL COURT REPAIRS PROJECT**

To the Auburn Area Recreation and Park District:

The undersigned declares that they have examined the locations of the proposed work, that they have examined the specifications, and all the contract documents, and hereby proposes to furnish all materials, labor, equipment, and perform all the work in strict accordance with said specifications, and contract documents in consideration of the attached Bid Schedule.

The undersigned further agrees that, upon written acceptance of this bid, they will within **Fifteen (15) Calendar** days of receipt of such notice execute a formal contract agreement with the district, with necessary bonds and certificate and standard form endorsement of insurance. They also agree that, in the case of default in executing the contract, the proceeds of the check or bond accompanying his bid shall become the property of the district. The Contractor acknowledges this is a prevailing wage job subject to California Labor Code 1770 – 1780.

The undersigned agrees that, if awarded the contract, they will commence the work upon written Notice to Proceed and shall diligently prosecute the same to completion before the expiration of **35 Working Days** from the date stated in the project Notice To Proceed.

Bids shall be submitted for the entire work.

**The Auburn Park and Recreation District will award the contract, if at all, to the lowest responsible bidder with the lowest Base Bid OR lowest Grand Total (per the sole discretion of the district) as may be shown on the Bid Schedule.**

The bidder shall set forth a total for each item, and for each lump sum work a total for the item, all in clearly legible Arabic figures on the attached Bid Schedule in the respective spaces provided for this purpose.

The award of the contract, if it is awarded, will be to the lowest responsible responsive bidder whose bid complies with the requirements set forth herein. The determination of the lowest bid will be evaluated based upon each bidder's Grand Total amount, which is the total sum of the project.

Quantities, if shown on the Bid Schedule are approximate only, being given as a basis for the comparison of bids, and the District does not expressly or by implication agree that the actual amounts of work will correspond therewith and reserves the right to increase or decrease the amount of any portion of the work or to omit portions of the work as may be deemed necessary

or advisable. Additions to or subtractions from any quantities shown in the Bid Schedule will be compensated for in the manner specified relating to changes in the work.

# Bidder acknowledges receipt of the following addenda:

June 11<sup>th</sup>, 2023

6/19/23  
Date

First Serve Productions, Inc  
Name of Firm


Contractor's License: 773811

1550 Ridgemoor Dr  
Business Address  
Madera Vista, Ca 95702

- a. Class: General A, C32
- b. Number: 773811
- c. Expiration Date: 3/31/2024

(925) 872-3159  
Phone Number

David Klembits  
Printed Name of Responsible Official

  
Signature of Responsible Official

d. DIR#: 10000031560  
CA. Division of Industrial Relations Registration Number

**ARD TENNIS & PICKLEBALL COURT REPAIRS PROJECT**

**BID SCHEDULE**

No.	Item of Work	Quantity	Unit	Unit Price	Item Total
1.	MOBILIZATION, BONDS, INSURANCE	1	LS	\$ 4,000	\$ 4,000
2.	REMOVE, STOCKPILE & PROTECT EXISTING COURT NETTING, CLEAN OUT EXISTING CRACKS/CLEAN COURT SURFACES, INSTALL NEW CRACK REPAIR SYSTEM AND SPECIFIED SURFACING MATERIALS AS DESCRIBED IN THE PROJECT SPECIAL PROVISIONS	1	LS	\$ 125,888	\$ 125,888
				<b>BID TOTAL:</b>	\$ 129,888

Quantities, if shown on the Bid Schedule are approximate only, being given as a basis for the comparison of bids, and the district does not expressly or by implication agree that the actual amounts of work will correspond therewith and reserves the right to increase or decrease the amount of any portion of the work or to omit portions of the work as may be deemed necessary or advisable. Additions to or subtractions from any quantities shown in the Bid Schedule will be compensated for in the manner specified relating to changes in the work.



## **8.5 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, Board of Directors meeting, June 29, 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**

The A&D Committee reviewed this item and forwarded it to the Board with a positive 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:

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James A. Gray  
Chair, Board of Directors

ATTEST:

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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:



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## 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

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## 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.

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### 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 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

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### **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.

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### **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.

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### **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 were not explicitly calculated, quantified, and separated from the special benefits.

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### **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 XIII C and XIII D 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>
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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>

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**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.

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**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:

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### **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.

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### **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.



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### **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 XIII D 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

Item	FY 2023-24 Budget
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



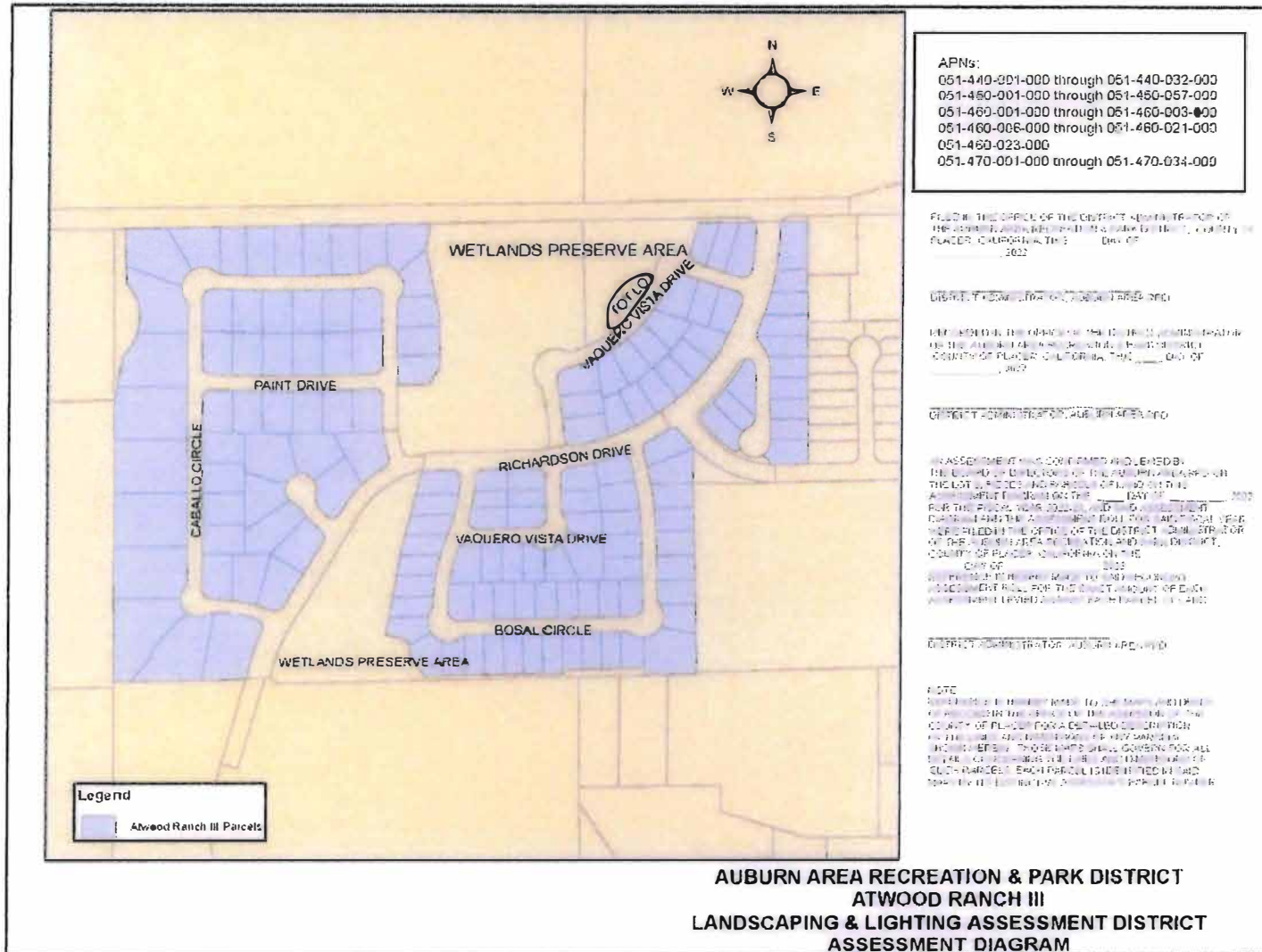
A handwritten signature in black ink that reads "John W. Bliss".

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.

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## **8.6 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, Board of Directors meeting, June 29, 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**

The A&D Committee reviewed this item and forwarded it to the Board with a positive recommendation.

### **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:

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James A. Gray  
CHAIR, BOARD OF DIRECTORS

ATTEST:

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Kahl Muscott  
DISTRICT ADMINISTRATOR



**SECTION: 9.0 ITEMS FOR DISCUSSION AND INFORMATIONAL ITEMS**

9.1 County Mitigation Fund, current balance \$450,000

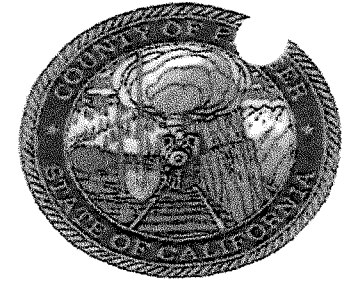
9.2 Placer County Investment Report

9.3 2023 LAFCO Final Workplan and Budget



Office of  
Tristan Butcher  
Treasurer-Tax Collector  
County of Placer

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## COUNTY OF PLACER

# TREASURER'S POOLED INVESTMENT REPORT

For the Month of April 30, 2023

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2976 Richardson Drive • Auburn, California 95603  
Tax Collector / Business Licenses (530) 889-4120 • Treasurer (530) 889-4140 • Bonds (530) 889-4146

## PREFACE

### Placer County Treasurer's Pooled Investment Report

April 30, 2023

For the purpose of clarity, the following glossary of investment terms has been provided.

**Book Value** is the purchase price of a security plus amortization of any premium or discount. This may be more or less than face value, depending upon whether the security was purchased at a premium or at a discount.

**Par Value** is the principal amount of a security and the amount of principal that will be paid at maturity.

**Market Value** is the value at which a security can be sold at the time it is priced or the need to sell arises.

Market values are only relevant if the investment is sold prior to maturity. Profit or loss would be realized only if the specific investment were to be sold.

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## Government Code 53646 Compliance Report

The following information is a monthly update of funds on deposit in the Placer County Treasury pursuant to California Government code Section 53646. Further details of individual investments are included in the Treasurer's Monthly Investment Report. All investment transactions and decisions have been made with full compliance with California Government Code and Placer County's Statement of Investment Policy.

Individual securities are priced at the end of each month by Wells Fargo Bank.

The Weighted Average Maturity of the investments with the Treasury is 365 days.

The ability of the Placer County Treasury to meet its cash flow needs is demonstrated by \$1,105,539,612.43 in cash and investments maturing in the next 180 days.



**General Fund  
Portfolio Management  
Portfolio Summary  
April 30, 2023**

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 360 Equiv.	YTM 365 Equiv.
LGIP	30,000,000.00	30,000,000.00	30,000,000.00	1.20	1	1	4.932	5.000
U.S. Treasury Coupons	510,000,000.00	489,520,662.97	505,719,532.75	20.25	1,078	512	1.019	1.033
mPower Placer - Long Term	3,571,560.46	3,374,690.87	3,578,254.85	0.14	7,342	4,915	4.103	4.160
Federal Agency Coupons	1,119,000,000.00	1,087,177,093.33	1,118,740,749.91	44.79	880	432	2.128	2.158
Collateralized Inactive Bank Deposi	50,000,000.00	50,000,000.00	50,000,000.00	2.00	1	1	3.945	4.000
Medium Term Notes	10,000,000.00	9,690,500.00	9,969,106.43	0.40	758	255	0.888	0.900
Negotiable Certificates of Deposit	350,000,000.00	349,395,950.00	350,000,000.00	14.01	297	96	4.516	4.579
Collateralized CDs	3,000,000.00	3,000,000.00	3,000,000.00	0.12	366	354	4.650	4.715
Commercial Paper Disc. -Amortizing	355,000,000.00	353,988,209.02	353,988,209.02	14.17	74	21	4.880	4.947
Federal Agency Disc. -Amortizing	55,000,000.00	54,724,506.95	54,724,506.95	2.19	183	39	4.744	4.810
Local Agency Bond	8,890,554.28	8,671,954.19	8,890,554.28	0.36	7,947	5,822	2.780	2.819
mPower Placer	8,877,501.45	7,984,558.33	8,877,501.45	0.36	7,706	5,834	3.674	3.725
mPower - Folsom	461,348.44	429,211.32	461,348.44	0.02	7,683	4,991	2.700	2.738
<b>Investments</b>	<b>2,503,800,964.63</b>	<b>2,447,957,336.98</b>	<b>2,497,949,764.08</b>	<b>100.00%</b>	<b>740</b>	<b>365</b>	<b>2.764</b>	<b>2.802</b>
<b>Cash</b>								
Passbook/Checking (not included in yield calculations)	15,539,612.43	15,539,612.43	15,539,612.43		1	1	0.000	0.000
<b>Total Cash and Investments</b>	<b>2,519,340,577.06</b>	<b>2,463,496,949.41</b>	<b>2,513,489,376.51</b>		<b>740</b>	<b>365</b>	<b>2.764</b>	<b>2.802</b>

Total Earnings	April 30 Month Ending	Fiscal Year To Date
Current Year	5,496,453.79	31,110,280.07
Average Daily Balance	2,456,552,587.78	2,038,601,916.57
Effective Rate of Return	2.72%	1.83%

  
 JONATHAN SCHMIDT, ASST. TREASURER-TAX COLLECTOR 5/10/23

**General Fund  
Portfolio Management  
Portfolio Details - Investments  
April 30, 2023**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
<b>LGIP</b>											
LGIP	22486	California Asset Mgm't Prog		04/28/2023	30,000,000.00	30,000,000.00	30,000,000.00	5.000	5.000	1	
<b>Subtotal and Average</b>			<b>3,000,000.00</b>		<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>		<b>5.000</b>	<b>1</b>	
<b>U.S. Treasury Coupons</b>											
91282CCG4	21124	U.S. TREASURY N/B		09/28/2021	5,000,000.00	4,758,800.00	4,987,363.62	0.250	0.476	411	06/15/2024
91282CBH3	20549	U. S. TREASURY COUPON		03/10/2021	10,000,000.00	9,115,200.00	9,885,713.79	0.375	0.773	1,006	01/31/2026
9128282U3	20550	U. S. TREASURY COUPON		03/10/2021	10,000,000.00	9,662,100.00	10,189,424.21	1.875	0.443	488	08/31/2024
912828Z52	20551	U. S. TREASURY COUPON		03/10/2021	10,000,000.00	9,529,300.00	10,141,471.58	1.375	0.559	641	01/31/2025
91282CAJ0	20553	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,189,500.00	9,901,332.02	0.250	0.680	853	08/31/2025
912828ZY9	20554	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,897,700.00	9,998,461.35	0.125	0.200	75	07/15/2023
91282CAF8	20555	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,857,000.00	9,997,535.43	0.125	0.210	106	08/15/2023
91282CAB7	20556	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,212,100.00	9,909,127.11	0.250	0.660	822	07/31/2025
91282CBH3	20557	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,115,200.00	9,890,927.53	0.375	0.753	1,006	01/31/2026
91282CBQ3	20558	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,128,900.00	9,920,776.52	0.500	0.786	1,034	02/28/2026
91282CBM2	20559	U. S. TREASURY COUPON		03/11/2021	10,000,000.00	9,629,300.00	9,986,038.17	0.125	0.302	290	02/15/2024
912828ZT0	20569	U. S. TREASURY COUPON		03/19/2021	10,000,000.00	9,252,700.00	9,915,509.90	0.250	0.662	761	05/31/2025
912828ZW3	20575	U. S. TREASURY COUPON		03/25/2021	10,000,000.00	9,241,800.00	9,920,869.86	0.250	0.621	791	06/30/2025
91282CAF8	20589	U. S. TREASURY COUPON		04/07/2021	10,000,000.00	9,857,000.00	9,997,400.07	0.125	0.215	106	08/15/2023
91282CAM3	20590	U. S. TREASURY COUPON		04/07/2021	10,000,000.00	9,181,300.00	9,881,584.55	0.250	0.749	883	09/30/2025
912828Y87	20591	U. S. TREASURY COUPON		04/07/2021	10,000,000.00	9,660,900.00	10,165,101.16	1.750	0.421	457	07/31/2024
912828R69	20592	U. S. TREASURY COUPON		04/07/2021	10,000,000.00	9,975,600.00	10,011,778.54	1.625	0.189	30	05/31/2023
912828S35	20593	U. S. TREASURY COUPON		04/07/2021	10,000,000.00	9,941,100.00	10,019,608.03	1.375	0.180	60	06/30/2023
912828ZT0	20600	U. S. TREASURY COUPON		04/09/2021	10,000,000.00	9,252,700.00	9,916,694.89	0.250	0.656	761	05/31/2025
91282CAB7	20601	U. S. TREASURY COUPON		04/09/2021	10,000,000.00	9,212,100.00	9,900,448.70	0.250	0.700	822	07/31/2025
912828ZY9	20605	U. S. TREASURY COUPON		04/12/2021	10,000,000.00	9,897,700.00	9,998,364.49	0.125	0.205	75	07/15/2023
91282CAF8	20606	U. S. TREASURY COUPON		04/12/2021	10,000,000.00	9,857,000.00	9,997,481.73	0.125	0.212	106	08/15/2023
91282CAB7	20612	U. S. TREASURY COUPON		04/15/2021	10,000,000.00	9,212,100.00	9,909,897.16	0.250	0.656	822	07/31/2025
91282CCC3	20670	U. S. TREASURY COUPON		05/20/2021	10,000,000.00	9,542,600.00	9,989,795.77	0.250	0.349	380	05/15/2024
91282CCL3	21049	U. S. TREASURY COUPON		08/06/2021	10,000,000.00	9,507,800.00	9,997,433.66	0.375	0.396	441	07/15/2024
91282CCL3	21059	U. S. TREASURY COUPON		08/13/2021	10,000,000.00	9,507,800.00	9,995,802.34	0.375	0.410	441	07/15/2024
91282CCC3	21061	U. S. TREASURY COUPON		08/13/2021	10,000,000.00	9,542,600.00	9,987,310.51	0.250	0.373	380	05/15/2024
91282CCN9	21074	U. S. TREASURY COUPON		08/20/2021	10,000,000.00	9,878,100.00	9,997,747.03	0.125	0.216	91	07/31/2023
91282CCL3	21140	U. S. TREASURY COUPON		10/08/2021	10,000,000.00	9,507,800.00	9,983,642.43	0.375	0.512	441	07/15/2024
91282CCL3	21152	U. S. TREASURY COUPON		10/19/2021	10,000,000.00	9,507,800.00	9,968,130.86	0.375	0.642	441	07/15/2024
912828ZY9	21153	U. S. TREASURY COUPON		10/19/2021	10,000,000.00	9,897,700.00	9,995,933.56	0.125	0.323	75	07/15/2023

**General Fund  
Portfolio Management  
Portfolio Details - Investments  
April 30, 2023**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
<b>U.S. Treasury Coupons</b>											
91282CBE0	21178	U. S. TREASURY COUPON		11/02/2021	10,000,000.00	9,671,100.00	9,971,309.47	0.125	0.533	259	01/15/2024
91282CBE0	21190	U. S. TREASURY COUPON		11/09/2021	10,000,000.00	9,671,100.00	9,972,199.95	0.125	0.520	259	01/15/2024
912828ZY9	21191	U. S. TREASURY COUPON		11/09/2021	10,000,000.00	9,897,700.00	9,995,172.95	0.125	0.360	75	07/15/2023
91282CCL3	21196	U. S. TREASURY COUPON		11/10/2021	10,000,000.00	9,507,800.00	9,960,544.48	0.375	0.705	441	07/15/2024
91282CCC3	21219	U. S. TREASURY COUPON		12/02/2021	10,000,000.00	9,542,600.00	9,950,576.12	0.250	0.730	380	05/15/2024
91282CCN9	21221	U. S. TREASURY COUPON		12/03/2021	5,000,000.00	4,939,050.00	4,995,240.83	0.125	0.508	91	07/31/2023
91282CCD1	21227	U. S. TREASURY COUPON		12/07/2021	10,000,000.00	9,963,500.00	9,996,853.30	0.125	0.509	30	05/31/2023
91282CAK7	21232	U. S. TREASURY COUPON		12/09/2021	10,000,000.00	9,821,500.00	9,981,912.55	0.125	0.611	137	09/15/2023
91282CCU3	21233	U. S. TREASURY COUPON		12/09/2021	10,000,000.00	9,837,900.00	9,984,114.58	0.125	0.604	122	08/31/2023
91282CBE0	21242	U. S. TREASURY COUPON		12/13/2021	10,000,000.00	9,671,100.00	9,960,220.76	0.125	0.691	259	01/15/2024
912828ZP8	21277	U. S. TREASURY COUPON		12/27/2021	10,000,000.00	9,982,800.00	9,998,524.31	0.125	0.511	14	05/15/2023
91282CBE0	21298	U. S. TREASURY COUPON		01/11/2022	10,000,000.00	9,671,100.00	9,943,487.10	0.125	0.931	259	01/15/2024
912828ZY9	21299	U. S. TREASURY COUPON		01/11/2022	5,000,000.00	4,948,850.00	4,993,554.69	0.125	0.755	75	07/15/2023
912828ZP8	21330	U. S. TREASURY COUPON		02/04/2022	5,000,000.00	4,991,400.00	4,998,329.97	0.125	1.002	14	05/15/2023
91282CBE0	22209	U. S. TREASURY COUPON		11/09/2022	10,000,000.00	9,671,100.00	9,684,306.28	0.125	4.759	259	01/15/2024
91282CEY3	22473	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	19,744,316.02	19,717,717.43	3.000	4.054	806	07/15/2025
9128282A7	22474	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	18,707,867.40	18,643,724.04	1.500	3.799	1,202	08/15/2026
9128282R0	22475	U. S. TREASURY COUPON		04/21/2023	20,000,000.00	19,043,401.10	18,953,619.35	2.250	3.681	1,567	08/15/2027
9128283W8	22476	U. S. TREASURY COUPON		04/21/2023	10,000,000.00	9,707,178.45	9,659,418.02	2.750	3.644	1,751	02/15/2028
<b>Subtotal and Average</b>			<b>461,025,284.90</b>		<b>510,000,000.00</b>	<b>489,520,662.97</b>	<b>505,719,532.75</b>		<b>1.033</b>	<b>512</b>	
<b>mPower Placer - Long Term</b>											
2015NR-A	2015NR-A	mPower Placer		06/16/2015	914,362.11	857,838.07	914,362.11	4.000	3.999	4,507	09/02/2035
2015NR-BLT	2015NR-BLT	mPower Placer		09/02/2016	2,023,291.36	1,885,088.42	2,023,291.36	4.000	4.000	4,873	09/02/2036
72601FAC2	2018B	Public Finance Authority		06/28/2018	633,906.99	631,764.38	640,601.38	5.050	4.894	5,632	10/01/2038
<b>Subtotal and Average</b>			<b>3,584,130.10</b>		<b>3,571,560.46</b>	<b>3,374,690.87</b>	<b>3,578,254.85</b>		<b>4.160</b>	<b>4,915</b>	
<b>Federal Agency Coupons</b>											
3133EL3E2	20077	FEDERAL FARM CREDIT BANK		08/11/2020	10,000,000.00	9,862,100.00	10,000,000.00	0.320	0.320	101	08/10/2023
3133EL3E2	20078	FEDERAL FARM CREDIT BANK		08/11/2020	10,000,000.00	9,862,100.00	9,999,816.50	0.320	0.327	101	08/10/2023
3133EMKG6	20420	FEDERAL FARM CREDIT BANK		12/15/2020	10,000,000.00	9,932,100.00	10,000,000.00	0.200	0.200	45	06/15/2023
3133EMKG6	20432	FEDERAL FARM CREDIT BANK		12/21/2020	10,000,000.00	9,932,100.00	10,000,000.00	0.200	0.200	45	06/15/2023
3133EMLE0	20436	FEDERAL FARM CREDIT BANK		12/22/2020	10,000,000.00	9,805,400.00	10,000,000.00	0.190	0.190	144	09/22/2023
3133EMMN9	20473	FEDERAL FARM CREDIT BANK		01/15/2021	10,000,000.00	9,653,000.00	9,996,514.87	0.190	0.240	255	01/11/2024
3133EMNG3	20476	FEDERAL FARM CREDIT BANK		01/19/2021	10,000,000.00	9,671,500.00	9,998,972.78	0.230	0.244	263	01/19/2024

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<b>Federal Agency Coupons</b>											
3133EMNG3	20498	FEDERAL FARM CREDIT BANK		01/29/2021	10,000,000.00	9,671,500.00	10,002,097.76	0.230	0.201	263	01/19/2024
3133EMMQ2	20500	FEDERAL FARM CREDIT BANK		01/29/2021	10,000,000.00	9,286,300.00	9,998,280.90	0.300	0.310	623	01/13/2025
3133EMUF7	20570	FEDERAL FARM CREDIT BANK		03/22/2021	10,000,000.00	9,810,200.00	9,998,984.80	0.220	0.246	144	09/22/2023
3133EMWL2	20618	FEDERAL FARM CREDIT BANK		04/19/2021	10,000,000.00	9,896,800.00	10,000,000.00	0.200	0.200	79	07/19/2023
3133EMYE6	20641	FEDERAL FARM CREDIT BANK		05/04/2021	10,000,000.00	9,115,400.00	9,993,983.33	1.000	1.021	1,099	05/04/2026
3133EMYX4	20650	FEDERAL FARM CREDIT BANK		05/10/2021	10,000,000.00	9,988,200.00	9,999,925.00	0.125	0.155	9	05/10/2023
3133EMA28	20669	FEDERAL FARM CREDIT BANK		05/20/2021	10,000,000.00	9,977,300.00	9,999,881.62	0.125	0.150	17	05/18/2023
3133EME40	20694	FEDERAL FARM CREDIT BANK		06/04/2021	10,000,000.00	9,498,500.00	10,000,000.00	0.330	0.330	399	06/03/2024
3133EME40	20700	FEDERAL FARM CREDIT BANK		06/11/2021	10,000,000.00	9,498,500.00	10,000,000.00	0.330	0.330	399	06/03/2024
3133EM2E1	21053	FEDERAL FARM CREDIT BANK		08/10/2021	10,000,000.00	9,864,100.00	9,998,405.00	0.160	0.218	101	08/10/2023
3133EM2U5	21068	FEDERAL FARM CREDIT BANK		08/19/2021	10,000,000.00	9,445,000.00	10,000,000.00	0.460	0.460	476	08/19/2024
3133EMZ70	21069	FEDERAL FARM CREDIT BANK		08/19/2021	10,000,000.00	9,296,300.00	9,991,061.15	0.480	0.531	651	02/10/2025
3133EM3E0	21107	FEDERAL FARM CREDIT BANK		09/09/2021	10,000,000.00	9,260,000.00	9,997,218.89	0.610	0.624	753	05/23/2025
3133ENEW6	21210	FEDERAL FARM CREDIT BANK		11/23/2021	10,000,000.00	9,971,400.00	9,999,511.11	0.375	0.455	22	05/23/2023
3133ELQ56	21260	FEDERAL FARM CREDIT BANK		12/17/2021	5,000,000.00	4,748,300.00	4,988,497.27	0.570	0.769	428	07/02/2024
3133ENLY4	21316	FEDERAL FARM CREDIT BANK		01/25/2022	10,000,000.00	9,718,100.00	10,000,000.00	1.040	1.040	269	01/25/2024
3133ENLY4	21326	FEDERAL FARM CREDIT BANK		02/02/2022	5,000,000.00	4,859,050.00	4,996,297.34	1.040	1.142	269	01/25/2024
3133ENLF5	21328	FEDERAL FARM CREDIT BANK		02/03/2022	5,000,000.00	4,857,550.00	4,989,530.44	0.900	1.198	262	01/18/2024
3133ENNE6	21334	FEDERAL FARM CREDIT BANK		02/09/2022	5,000,000.00	4,848,550.00	5,000,000.00	1.230	1.230	284	02/09/2024
3133ENF39	22047	FEDERAL FARM CREDIT BANK		08/08/2022	10,000,000.00	9,940,800.00	10,000,000.00	3.125	3.125	99	08/08/2023
3133ENV98	22178	FEDERAL FARM CREDIT BANK		10/26/2022	10,000,000.00	9,982,600.00	9,999,370.37	4.670	4.707	86	07/26/2023
3133ENY87	22204	FEDERAL FARM CREDIT BANK		11/09/2022	10,000,000.00	9,982,100.00	10,000,000.00	5.050	5.050	192	11/09/2023
3130AKMA1	20499	FEDERAL HOME LOAN BANK		01/29/2021	10,000,000.00	9,282,600.00	9,998,916.61	0.320	0.326	632	01/22/2025
3130AKVV4	20503	FEDERAL HOME LOAN BANK		02/01/2021	10,000,000.00	9,050,700.00	9,998,901.00	0.500	0.504	1,004	01/29/2026
3130AKMR4	20508	FEDERAL HOME LOAN BANK		02/03/2021	10,000,000.00	9,289,700.00	9,997,409.28	0.330	0.345	625	01/15/2025
3130AKMR4	20509	FEDERAL HOME LOAN BANK		02/03/2021	10,000,000.00	9,289,700.00	9,997,409.28	0.330	0.345	625	01/15/2025
3130ALTH7	20579	FEDERAL HOME LOAN BANK		03/30/2021	10,000,000.00	9,416,100.00	10,000,000.00	0.510	0.510	518	09/30/2024
3130ALCV4	20609	FEDERAL HOME LOAN BANK		04/14/2021	10,000,000.00	9,086,000.00	9,952,591.60	0.750	0.923	1,030	02/24/2026
3130AMF23	20679	FEDERAL HOME LOAN BANK		05/26/2021	10,000,000.00	9,417,800.00	9,999,579.17	0.500	0.503	514	09/26/2024
3130AMPB2	20684	FEDERAL HOME LOAN BANK		05/28/2021	10,000,000.00	9,515,100.00	10,000,000.00	0.375	0.375	389	05/24/2024
3130AMHQ8	20689	FEDERAL HOME LOAN BANK		06/01/2021	10,000,000.00	9,308,700.00	10,000,000.00	0.625	0.625	668	02/27/2025
3130AMHH8	20690	FEDERAL HOME LOAN BANK		06/01/2021	10,000,000.00	9,455,200.00	10,000,000.00	0.410	0.410	458	08/01/2024
3130AMXL6	20722	FEDERAL HOME LOAN BANK		06/30/2021	10,000,000.00	9,414,700.00	10,000,000.00	0.500	0.542	518	09/30/2024
3130AMV66	21003	FEDERAL HOME LOAN BANK		07/02/2021	10,000,000.00	9,473,300.00	9,988,373.61	0.330	0.431	424	06/28/2024
3130AMZQ8	21004	FEDERAL HOME LOAN BANK		07/02/2021	10,000,000.00	9,441,000.00	9,998,526.80	0.510	0.521	487	08/30/2024
3130ANSM3	21080	FEDERAL HOME LOAN BANK		08/25/2021	10,000,000.00	9,484,000.00	10,000,000.00	0.400	0.400	421	06/25/2024

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<b>Federal Agency Coupons</b>											
3130ANJD3	21083	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,553,100.00	5,000,000.00	0.700	0.670	1,213	08/26/2026
3130ANRX0	21084	FEDERAL HOME LOAN BANK		08/26/2021	5,000,000.00	4,549,800.00	5,000,000.00	0.750	0.700	1,213	08/26/2026
3130ANSM3	21090	FEDERAL HOME LOAN BANK		08/27/2021	5,000,000.00	4,742,000.00	5,000,000.00	0.400	0.400	421	06/25/2024
3130ANVS6	21092	FEDERAL HOME LOAN BANK		08/30/2021	10,000,000.00	9,037,100.00	10,000,000.00	1.000	1.001	1,213	08/26/2026
3130ANW22	21093	FEDERAL HOME LOAN BANK		08/30/2021	5,000,000.00	4,558,150.00	5,000,000.00	0.850	0.850	1,031	02/25/2026
3130ANYE4	21129	FEDERAL HOME LOAN BANK		09/30/2021	5,000,000.00	4,740,600.00	4,997,045.55	0.400	0.451	424	06/28/2024
3130AP3J2	21130	FEDERAL HOME LOAN BANK		09/30/2021	10,000,000.00	9,314,100.00	9,991,351.25	0.550	0.600	640	01/30/2025
3130APMK8	21202	FEDERAL HOME LOAN BANK		11/16/2021	5,000,000.00	4,729,850.00	4,995,147.06	0.750	0.822	504	09/16/2024
3130APUS2	21207	FEDERAL HOME LOAN BANK		11/22/2021	5,000,000.00	4,646,950.00	4,992,316.26	1.000	1.146	841	08/19/2025
3130APUN3	21215	FEDERAL HOME LOAN BANK		11/30/2021	4,000,000.00	3,644,160.00	4,000,000.00	1.250	1.250	1,215	08/28/2026
3130AQB85	21238	FEDERAL HOME LOAN BANK		12/10/2021	10,000,000.00	9,373,900.00	10,000,000.00	1.200	1.200	771	06/10/2025
3130AQCFC8	21252	FEDERAL HOME LOAN BANK		12/16/2021	15,000,000.00	14,529,300.00	15,000,000.00	0.760	0.760	260	01/16/2024
3130AQCK7	21253	FEDERAL HOME LOAN BANK		12/16/2021	10,000,000.00	9,521,500.00	10,000,000.00	1.000	1.317	626	01/16/2025
3130AQCT8	21256	FEDERAL HOME LOAN BANK		12/17/2021	5,000,000.00	4,579,500.00	5,000,000.00	1.330	1.468	1,173	07/17/2026
3130AQCNI	21257	FEDERAL HOME LOAN BANK		12/17/2021	10,000,000.00	9,498,000.00	10,000,000.00	1.125	1.254	627	01/17/2025
3130AQCJ0	21258	FEDERAL HOME LOAN BANK		12/17/2021	10,000,000.00	9,507,700.00	10,000,000.00	1.125	1.541	778	06/17/2025
3130AQCL5	21259	FEDERAL HOME LOAN BANK		12/17/2021	15,000,000.00	14,263,350.00	15,000,000.00	1.000	0.895	627	01/17/2025
3130AQCVC3	21269	FEDERAL HOME LOAN BANK		12/22/2021	5,000,000.00	4,838,250.00	4,998,869.00	0.710	0.742	266	01/22/2024
3130AQEN9	21283	FEDERAL HOME LOAN BANK		12/30/2021	10,000,000.00	9,388,800.00	10,000,000.00	1.000	1.000	640	01/30/2025
3130AQFH1	21291	FEDERAL HOME LOAN BANK		01/05/2022	10,000,000.00	9,537,000.00	9,997,644.44	0.950	0.970	431	07/05/2024
3130AQGT4	21311	FEDERAL HOME LOAN BANK		01/21/2022	5,000,000.00	4,707,850.00	4,981,719.93	1.100	1.320	623	01/13/2025
3130AQFG3	21312	FEDERAL HOME LOAN BANK		01/21/2022	5,000,000.00	4,707,600.00	4,985,648.15	1.125	1.295	631	01/21/2025
3130AQN5	21318	FEDERAL HOME LOAN BANK		01/27/2022	5,000,000.00	4,764,100.00	4,997,826.39	1.750	1.442	637	01/27/2025
3130ARNV9	21398	FEDERAL HOME LOAN BANK		04/29/2022	5,000,000.00	4,915,450.00	5,000,000.00	3.000	2.722	455	07/29/2024
3130ATVJ3	22201	FEDERAL HOME LOAN BANK		11/07/2022	10,000,000.00	10,005,200.00	10,003,039.85	5.000	4.942	219	12/06/2023
3130ATVC8	22216	FEDERAL HOME LOAN BANK		11/15/2022	10,000,000.00	10,016,233.33	10,048,229.46	4.875	4.520	410	06/14/2024
3130ATND5	22217	FEDERAL HOME LOAN BANK		11/15/2022	5,000,000.00	4,985,800.00	4,991,225.50	4.375	4.510	501	09/13/2024
3130ASZH5	22218	FEDERAL HOME LOAN BANK		11/15/2022	5,000,000.00	4,959,450.00	4,963,501.71	4.000	4.570	485	08/28/2024
3130AUGS7	22315	FEDERAL HOME LOAN BANK		01/18/2023	20,000,000.00	20,030,700.00	20,029,754.59	4.860	4.818	253	01/09/2024
3130AUM92	22318	FEDERAL HOME LOAN BANK		01/19/2023	20,000,000.00	19,948,800.00	19,987,913.70	4.750	4.837	263	01/19/2024
3130AUT20	22346	FEDERAL HOME LOAN BANK		02/06/2023	25,000,000.00	24,974,000.00	24,995,408.99	4.780	4.805	366	05/01/2024
3130AUWX8	22360	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	10,008,400.00	10,000,000.00	4.960	4.966	372	05/07/2024
3130AUWWW0	22361	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	10,008,900.00	10,000,000.00	4.960	4.966	378	05/13/2024
3130AUWZ3	22362	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	10,018,700.00	10,000,000.00	4.880	4.883	434	07/08/2024
3130AUWY6	22363	FEDERAL HOME LOAN BANK		02/14/2023	10,000,000.00	10,014,600.00	10,000,000.00	4.880	4.883	441	07/15/2024
3130AVBB7	22386	FEDERAL HOME LOAN BANK		03/06/2023	25,000,000.00	25,102,000.00	25,000,000.00	5.370	5.377	375	05/10/2024

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<b>Federal Agency Coupons</b>											
3130AVB92	22387	FEDERAL HOME LOAN BANK		03/03/2023	10,000,000.00	10,042,900.00	10,000,000.00	5.360	5.367	385	05/20/2024
3130AVBA9	22388	FEDERAL HOME LOAN BANK		03/03/2023	10,000,000.00	10,044,500.00	10,000,000.00	5.360	5.367	393	05/28/2024
3130AVG71	22413	FEDERAL HOME LOAN BANK		03/21/2023	15,000,000.00	14,970,000.00	15,000,000.00	4.150	4.154	438	07/12/2024
3130AVG97	22414	FEDERAL HOME LOAN BANK		03/21/2023	15,000,000.00	14,969,850.00	15,000,000.00	4.180	4.184	445	07/19/2024
3130AVJG8	22425	FEDERAL HOME LOAN BANK		03/28/2023	10,000,000.00	9,974,200.00	10,000,000.00	4.380	4.385	441	07/15/2024
3130AVJA1	22428	FEDERAL HOME LOAN BANK		03/29/2023	20,000,000.00	19,954,400.00	20,000,000.00	4.400	4.405	434	07/08/2024
3130AVJB9	22429	FEDERAL HOME LOAN BANK		03/29/2023	20,000,000.00	19,959,200.00	20,000,000.00	4.410	4.415	427	07/01/2024
3130AVLS9	22441	FEDERAL HOME LOAN BANK		04/10/2023	25,000,000.00	24,902,750.00	25,000,000.00	4.285	4.290	431	07/05/2024
3130AVLNO	22442	FEDERAL HOME LOAN BANK		04/10/2023	25,000,000.00	24,911,000.00	25,000,000.00	4.230	4.234	445	07/19/2024
3130AVQ47	22460	FEDERAL HOME LOAN BANK		04/17/2023	25,000,000.00	24,985,500.00	25,000,000.00	4.400	4.404	479	08/22/2024
3130AVQ62	22461	FEDERAL HOME LOAN BANK		04/17/2023	25,000,000.00	24,984,750.00	25,000,000.00	4.420	4.424	470	08/13/2024
3130AVQ54	22462	FEDERAL HOME LOAN BANK		04/17/2023	25,000,000.00	24,984,250.00	25,000,000.00	4.440	4.445	463	08/06/2024
3134GW7D2	20356	FED HOME LOAN MORT CORP		11/16/2020	10,000,000.00	9,981,200.00	9,999,933.33	0.220	0.236	15	05/16/2023
3134GW7D2	20363	FED HOME LOAN MORT CORP		11/19/2020	10,000,000.00	9,981,200.00	10,000,000.00	0.220	0.220	15	05/16/2023
3134GXCY8	20375	FED HOME LOAN MORT CORP		12/01/2020	10,000,000.00	9,845,600.00	9,999,771.89	0.270	0.277	114	08/23/2023
3134GXEX8	20376	FED HOME LOAN MORT CORP		12/01/2020	10,000,000.00	9,957,400.00	10,000,000.00	0.250	0.250	31	06/01/2023
3137EAEV7	20404	FED HOME LOAN MORT CORP		12/10/2020	10,000,000.00	9,846,400.00	10,001,241.38	0.250	0.210	115	08/24/2023
3137EAEX3	20417	FED HOME LOAN MORT CORP		12/15/2020	10,000,000.00	9,169,100.00	9,989,362.98	0.375	0.419	876	09/23/2025
3134GXGS7	20574	FED HOME LOAN MORT CORP		03/25/2021	10,000,000.00	9,494,100.00	9,999,825.02	0.430	0.432	414	06/18/2024
3134GXHY3	21206	FED HOME LOAN MORT CORP		11/22/2021	5,000,000.00	4,496,050.00	4,932,875.35	0.750	1.190	1,149	06/23/2026
3134GYBU5	22290	FED HOME LOAN MORT CORP		12/30/2022	20,000,000.00	19,889,400.00	20,000,000.00	5.000	5.000	452	07/26/2024
3135G05G4	20405	FEDERAL NATIONAL MORT. ASSOC.		12/10/2020	10,000,000.00	9,909,600.00	10,000,756.77	0.250	0.210	70	07/10/2023
3135GA5U1	20409	FEDERAL NATIONAL MORT. ASSOC.		12/14/2020	10,000,000.00	9,492,200.00	10,000,000.00	0.375	0.375	410	06/14/2024
3135G05X7	20421	FEDERAL NATIONAL MORT. ASSOC.		12/15/2020	10,000,000.00	9,194,900.00	9,989,636.69	0.375	0.420	847	08/25/2025
3135GAC90	20475	FEDERAL NATIONAL MORT. ASSOC.		01/15/2021	10,000,000.00	9,446,700.00	9,996,555.56	0.250	0.279	441	07/15/2024
3135G05G4	21239	FEDERAL NATIONAL MORT. ASSOC.		12/10/2021	10,000,000.00	9,909,600.00	9,994,092.63	0.250	0.560	70	07/10/2023
<b>Subtotal and Average</b>			<b>1,063,732,458.12</b>		<b>1,119,000,000.00</b>	<b>1,087,177,093.33</b>	<b>1,118,740,749.91</b>		<b>2.158</b>	<b>432</b>	
<b>Collateralized Inactive Bank Deposits</b>											
SYS19055	19055	Five Star Bank - PIMMA			50,000,000.00	50,000,000.00	50,000,000.00	4.000	4.000	1	
<b>Subtotal and Average</b>			<b>75,133,333.33</b>		<b>50,000,000.00</b>	<b>50,000,000.00</b>	<b>50,000,000.00</b>		<b>4.000</b>	<b>1</b>	
<b>Medium Term Notes</b>											
89236THU2	21246	TOYOTA MOTOR CREDIT		12/14/2021	10,000,000.00	9,690,500.00	9,969,106.43	0.450	0.900	255	01/11/2024
<b>Subtotal and Average</b>			<b>18,300,577.11</b>		<b>10,000,000.00</b>	<b>9,690,500.00</b>	<b>9,969,106.43</b>		<b>0.900</b>	<b>255</b>	



**General Fund  
Portfolio Management  
Portfolio Details - Investments  
April 30, 2023**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
<b>Negotiable Certificates of Deposit</b>											
0727MCB71	22342	BAYERISCHE LANDESBK NY		02/02/2023	15,000,000.00	14,970,750.00	15,000,000.00	5.230	5.303	301	02/26/2024
13606KLB0	22043	CANADIAN IMP BK COMM NY		08/03/2022	25,000,000.00	24,906,250.00	25,000,000.00	3.900	3.954	94	08/03/2023
60710RAH8	22252	Mizuho Bank LTD		12/08/2022	25,000,000.00	24,991,750.00	25,000,000.00	5.140	5.211	67	07/07/2023
65602Y4U1	22268	NORINCHUKIN BANK NY		12/14/2022	25,000,000.00	24,970,250.00	25,000,000.00	5.200	5.272	136	09/14/2023
21684LCJ9	21229	RaboBank Nederland		12/08/2021	10,000,000.00	9,914,900.00	10,000,000.00	0.700	0.000	70	07/10/2023
21684LCX8	21393	RaboBank Nederland		04/12/2022	10,000,000.00	9,937,700.00	10,000,000.00	2.510	0.000	88	07/28/2023
78015JA23	22048	Royal Bank of Canada		08/08/2022	10,000,000.00	9,959,300.00	10,000,000.00	4.080	4.137	95	08/04/2023
85325VDC1	22242	Standard Chartered Bank NY		12/06/2022	25,000,000.00	24,996,250.00	25,000,000.00	5.340	5.414	87	07/27/2023
85325VEJ5	22341	Standard Chartered Bank NY		02/02/2023	10,000,000.00	9,977,000.00	10,000,000.00	5.180	5.252	246	01/02/2024
86565FVY5	22207	SUMITOMO MITSUI BANK NY		11/09/2022	25,000,000.00	25,000,000.00	25,000,000.00	5.200	5.272	67	07/07/2023
87019WQG2	22269	Swedbank New York		12/14/2022	25,000,000.00	24,973,750.00	25,000,000.00	5.170	5.242	136	09/14/2023
89114WUR4	21394	TORONTO DOMINION BANK NY		04/12/2022	10,000,000.00	9,989,900.00	10,000,000.00	2.400	2.433	11	05/12/2023
89115BF62	22053	TORONTO DOMINION BANK NY		08/09/2022	10,000,000.00	9,946,100.00	10,000,000.00	4.050	4.106	130	09/08/2023
89115BF21	22054	TORONTO DOMINION BANK NY		08/09/2022	10,000,000.00	9,975,000.00	10,000,000.00	4.020	4.076	70	07/10/2023
89115BJ27	22066	TORONTO DOMINION BANK NY		08/16/2022	10,000,000.00	9,966,100.00	10,000,000.00	3.900	3.954	81	07/21/2023
89115BL24	22082	TORONTO DOMINION BANK NY		08/25/2022	10,000,000.00	9,965,800.00	10,000,000.00	3.970	4.025	84	07/24/2023
89115B2P4	22158	TORONTO DOMINION BANK NY		10/14/2022	10,000,000.00	9,999,900.00	10,000,000.00	5.000	5.069	11	05/12/2023
89115BKT6	22253	TORONTO DOMINION BANK NY		12/08/2022	10,000,000.00	9,996,000.00	10,000,000.00	5.280	5.353	99	08/08/2023
90275DQD5	22067	UBS AG STAMFORD CT		08/16/2022	10,000,000.00	9,965,100.00	10,000,000.00	3.910	3.964	81	07/21/2023
90275DQK9	22164	UBS AG STAMFORD CT		10/19/2022	15,000,000.00	15,000,300.00	15,000,000.00	5.070	5.110	9	05/10/2023
90275DQL7	22165	UBS AG STAMFORD CT		10/19/2022	20,000,000.00	20,000,000.00	20,000,000.00	5.170	5.242	53	06/23/2023
96130AQX9	22254	WESTPAC BANKING CORP NY		12/08/2022	15,000,000.00	14,999,250.00	15,000,000.00	5.180	5.252	67	07/07/2023
96130AQY7	22255	WESTPAC BANKING CORP NY		12/08/2022	15,000,000.00	14,994,600.00	15,000,000.00	5.250	5.323	100	08/09/2023
<b>Subtotal and Average</b>			<b>350,833,333.33</b>		<b>350,000,000.00</b>	<b>349,395,950.00</b>	<b>350,000,000.00</b>		<b>4.579</b>	<b>96</b>	
<b>Collateralized CDs</b>											
SYS22468	22468	River City Bank		04/19/2023	3,000,000.00	3,000,000.00	3,000,000.00	4.650	4.715	354	04/19/2024
<b>Subtotal and Average</b>			<b>3,000,000.00</b>		<b>3,000,000.00</b>	<b>3,000,000.00</b>	<b>3,000,000.00</b>		<b>4.715</b>	<b>354</b>	
<b>Commercial Paper Disc. -Amortizing</b>											
22533US12	22485	Credit Agricole CIB		04/28/2023	130,000,000.00	130,000,000.00	130,000,000.00	4.750	4.818	0	05/01/2023
53948BSK6	22079	Lloyds Bank Corp Mkts NY		08/23/2022	10,000,000.00	9,981,500.00	9,981,500.00	3.700	3.906	18	05/19/2023
53948BT82	22138	Lloyds Bank Corp Mkts NY		10/03/2022	20,000,000.00	19,907,744.44	19,907,744.44	4.370	4.607	38	06/08/2023
53948BU56	22196	Lloyds Bank Corp Mkts NY		11/04/2022	20,000,000.00	19,809,694.44	19,809,694.44	5.270	5.569	65	07/05/2023
62479MSN4	22472	MUFG BANK LTD/NY		04/21/2023	130,000,000.00	129,627,658.33	129,627,658.33	4.910	4.999	21	05/22/2023

**General Fund  
Portfolio Management  
Portfolio Details - Investments  
April 30, 2023**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
<b>Commercial Paper Disc. -Amortizing</b>											
21687BU58	22208	RABOBANK NEDERLAND NV NY		11/09/2022	25,000,000.00	24,768,211.81	24,768,211.81	5.135	5.418	65	07/05/2023
21687BT92	22258	RABOBANK NEDERLAND NV NY		12/09/2022	20,000,000.00	19,893,400.00	19,893,400.00	4.920	5.116	39	06/09/2023
<b>Subtotal and Average</b>			<b>284,848,830.44</b>		<b>355,000,000.00</b>	<b>353,988,209.02</b>	<b>353,988,209.02</b>		<b>4.947</b>	<b>21</b>	
<b>Federal Agency Disc. -Amortizing</b>											
313384GX1	22261	Federal Home Loan Bank - Disc		12/09/2022	20,000,000.00	19,885,750.00	19,885,750.00	4.570	4.809	45	06/15/2023
313384JV2	22245	Federal Home Loan Bank Discoun		12/08/2022	10,000,000.00	9,883,090.28	9,883,090.28	4.625	4.876	91	07/31/2023
313384FQ7	22251	Federal Home Loan Bank Discoun		12/08/2022	25,000,000.00	24,955,666.67	24,955,666.67	4.560	4.783	14	05/15/2023
<b>Subtotal and Average</b>			<b>144,742,922.22</b>		<b>55,000,000.00</b>	<b>54,724,506.95</b>	<b>54,724,506.95</b>		<b>4.810</b>	<b>39</b>	
<b>Local Agency Bond</b>											
SYS16098	16098	Ackerman School District		04/03/2017	5,291,521.59	5,117,113.04	5,291,521.59	2.800	2.800	5,086	04/03/2037
SYS17042	17042	Mid Placer Public School Trans		12/21/2017	208,163.49	211,421.66	208,163.49	2.850	2.850	1,695	12/21/2027
SYS18093	18093	Mid Placer Public School Trans		01/16/2019	618,938.38	637,771.44	618,938.38	3.000	3.000	2,087	01/16/2029
16115	16115	Newcastle Elementary SD		06/30/2017	2,619,516.02	2,550,745.87	2,619,516.02	2.800	2.800	8,826	06/30/2047
SYS19127	19127	Placer Hills Fire Protection		10/21/2019	152,414.80	154,902.18	152,414.80	3.000	3.000	539	10/21/2024
<b>Subtotal and Average</b>			<b>8,933,662.13</b>		<b>8,890,554.28</b>	<b>8,671,954.19</b>	<b>8,890,554.28</b>		<b>2.819</b>	<b>5,822</b>	
<b>mPower Placer</b>											
2016NR-A	2016NR-A	mPower Placer		08/04/2016	3,215,202.45	2,751,654.17	3,215,202.45	3.000	3.042	5,238	09/02/2037
2017 NR	2017 NR	mPower Placer		07/06/2017	21,290.64	18,040.38	21,290.64	3.000	3.042	5,603	09/02/2038
2017 R	2017 R	mPower Placer		07/06/2017	24,467.21	20,732.02	24,467.21	3.000	3.042	5,603	09/02/2038
2018 NR	2018 NR	mPower Placer		07/26/2018	42,333.41	34,291.88	42,333.41	4.500	4.563	5,968	09/02/2039
2018 R	2018 R	mPower Placer		07/12/2018	132,148.30	127,113.58	132,148.30	4.500	4.563	5,968	09/02/2039
2018 S-NR	18003	Pioneer Community Energy		08/09/2018	290,576.68	280,213.84	290,576.68	4.500	4.563	5,968	09/02/2039
2017 S NR	2017 S-NR	Pioneer Community Energy		09/28/2017	121,872.98	99,758.76	121,872.98	3.000	3.042	5,603	09/02/2038
2017 S-R	2017 S-R	Pioneer Community Energy		07/06/2017	1,442,876.01	1,229,888.75	1,442,876.01	3.000	3.042	5,603	09/02/2038
2018 S-R	2018 S-R	Pioneer Community Energy		07/12/2018	1,071,482.43	1,027,540.94	1,071,482.43	4.500	4.563	5,968	09/02/2039
2019-20 NR	2019-20 NR	Pioneer Community Energy		07/18/2019	-0.01	-0.01	-0.01	4.500	4.563	6,334	09/02/2040
2019-20 R-1	2019-20 R-1	Pioneer Community Energy		07/11/2019	842,661.62	802,933.50	842,661.62	4.500	4.563	6,334	09/02/2040
2020-21 NR	2020-21 NR	Pioneer Community Energy		10/01/2020	0.00	0.00	0.00	4.500	4.563	0	09/02/2041
2020-21 R1	2020-21 R1	Pioneer Community Energy		07/23/2020	776,263.80	738,833.14	776,263.80	4.500	4.563	6,699	09/02/2041
2021-22 R1	2021-22 R1	Pioneer Community Energy		08/26/2021	833,232.10	798,562.15	833,232.10	4.500	4.563	7,064	09/02/2042
2016S R-1	2016S R-1	Sierra Valley Energy Authority		01/26/2017	63,093.83	54,995.23	63,093.83	3.000	3.042	5,238	09/02/2037
<b>Subtotal and Average</b>			<b>8,877,501.45</b>		<b>8,877,501.45</b>	<b>7,984,558.33</b>	<b>8,877,501.45</b>		<b>3.725</b>	<b>5,834</b>	

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**General Fund  
Portfolio Management  
Portfolio Details - Investments  
April 30, 2023**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity	Maturity Date
<b>mPower - Folsom</b>											
2016-IA3 #2	2016-IA3 #2	mPower Folsom		07/14/2016	87,659.92	80,316.12	87,659.92	2.750	2.788	5,238	09/02/2037
2017-IA3 #3	2017-IA3 #3	mPower Folsom		07/27/2017	30,467.10	27,060.76	30,467.10	2.000	2.028	5,603	09/02/2038
MFIA-2 NR	IA2-NR	mPower Folsom		08/06/2015	0.00	0.00	0.00	2.750	2.788	0	09/02/2036
MFIA-3	MFIA-3	mPower Folsom		09/01/2015	206,625.87	192,444.72	206,625.87	2.750	2.788	4,873	09/02/2036
MF R-1	MFR-1	mPower Folsom		09/01/2015	136,595.55	129,389.72	136,595.55	2.750	2.788	4,873	09/02/2036
	<b>Subtotal and Average</b>		<b>461,348.44</b>		<b>461,348.44</b>	<b>429,211.32</b>	<b>461,348.44</b>		<b>2.738</b>	<b>4,991</b>	
	<b>Total and Average</b>		<b>2,456,552,587.78</b>		<b>2,503,800,964.63</b>	<b>2,447,957,336.98</b>	<b>2,497,949,764.08</b>		<b>2.802</b>	<b>365</b>	

**General Fund  
Portfolio Management  
Portfolio Details - Cash  
April 30, 2023**

CUSIP	Investment #	Issuer	Average Balance	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	YTM 365	Days to Maturity
<b>Cash at Bank</b>										
SYS00000	00000	PLACER COUNTY CASH			15,328,337.08	15,328,337.08	15,328,337.08	0.000		1
<b>Undeposited Receipts</b>										
SYS00000VAULT	00000VAULT	PLACER COUNTY CASH			211,275.35	211,275.35	211,275.35	0.000		1
		<b>Average Balance</b>	<b>0.00</b>							<b>1</b>
<b>Total Cash and Investments</b>			<b>2,456,552,587.78</b>		<b>2,519,340,577.06</b>	<b>2,463,496,949.41</b>	<b>2,513,489,376.51</b>		<b>2.802</b>	<b>365</b>

PLACER COUNTY

**LOCAL AGENCY FORMATION COMMISSION**

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**COMMISSIONERS:**

Cindy Gustafson  
Chair (County)

Susan Rohan  
Vice Chair (Public)

Joshua Alpine  
(Special District)

Trinity Burruss  
(City)

Shanti Landon  
(County)

Tracy Mendonsa  
(City)

Rick Stephens  
(Special District)

**ALTERNATE  
COMMISSIONERS:**

Jim Holmes  
(County)

William Kahrl  
(Special District)

Jenny Knisley  
(City)

Cherri Spriggs  
(Public)

**COUNSEL:**

Michael Walker  
General Counsel

**STAFF:**

Michelle McIntyre  
Executive Officer

Amy Engle  
Commission Clerk

**DATE:** June 19, 2023

**TO:** Placer County, Cities, and Special Districts

**FROM:** Michelle McIntyre, LAFCO Executive Officer

**SUBJECT:** **2023-24 LAFCO Final Workplan and Budget**

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On June 14, 2023, the Placer Local Agency Formation Commission (LAFCO) adopted the Final Workplan and Budget for the fiscal year 2023-2024 at a noticed public hearing. The workplan identifies twenty-three (23) projects including reorganizations, special studies, mapping for cities and special districts, hiring new personnel, outreach to local and regional agencies, and other administrative tasks. The total Operating Budget totals \$982,872.25.

Per the requirements of CA Government Code 56381, attached is LAFCO Resolution 23-04, with Exhibit A (Final Workplan) and Exhibit B (Final Budget). An invoice from the Placer County Auditor's Office will follow.

If you have questions, please contact Michelle McIntyre at (530) 889-4097 or [mmcintyre@placer.ca.gov](mailto:mmcintyre@placer.ca.gov).

110 Maple Street Auburn, CA 95603  
(530) 889-4097

<https://www.placer.ca.gov/lafco>

**PLACER LAFCO RESOLUTION NO. 23-04**  
**Adopting a Final Workplan and Budget for Fiscal Year 2023-24**

**WHEREAS**, the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (CKH) requires the Placer County Local Agency Formation Commission (LAFCO or Commission) to perform certain regulatory and planning duties in facilitating efficient and accountable local government; and

**WHEREAS**, the Commission is required to annually adopt Proposed and Final budgets by May 1 and June 15, respectively; and

**WHEREAS**, the Executive Officer has prepared a written report and recommendations on a Final Workplan and Budget for the Fiscal Year (FY) 2023-24; and

**WHEREAS**, the Commission has heard and fully considered all the evidence on a Final Workplan and Budget for FY 2023-24 presented at a noticed public hearing held on June 14, 2023; and

**WHEREAS**, the adoption of a Workplan and Budget are not projects under the California Environmental Quality Act;

**NOW, THEREFORE, THE COMMISSION DOES HEREBY RESOLVE, DETERMINE, AND ORDER** as follows:

1. The Final Workplan for FY 2023-24, shown as Exhibit A, is APPROVED.
2. The Final Budget for FY 2023-24, shown as Exhibit B, is APPROVED.
3. The Executive Officer is directed to circulate copies of the approved Workplan and Budget to the Placer County Auditor, Placer County, cities, and independent special districts.


The foregoing resolution was duly passed and adopted by the Local Agency Formation Commission of Placer County at a regular meeting held on the 14th day of June 2023 by the following roll-call vote:

AYES: Alpine, Burruss, Gustafson, Holmes, Mendonsa, and Rohan

NOES: None

ABSENT: Landon and Stephens

ABSTAIN: None

  
\_\_\_\_\_  
Cindy Gustafson, Chair  
Presiding Officer, Placer LAFCO

ATTEST:

  
\_\_\_\_\_  
Amy Engle, Clerk to the Commission

**APPROVED**

JUN 14 2023

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2023-24 LAFCO Final Workplan

Item No.	Priority	Task/Project	Category	Comments
1	High	Reorganization	S	North Tahoe and Meeks Bay Fire Protection Districts
2	High	Sphere of Influence update	S	City of Lincoln Sphere of Influence update
3	High	City Annexation	S	Lincoln - Annexation of 5-acre parcel and areas of Highway 65
4	High	City Annexation	S	Lincoln - Annexation of Village 5 and 7B
5	High	District Annexation	S	South Placer Municipal Utilities District- Annexation of areas within District's Sphere
6	High	City Annexation	S	City of Rocklin - Annexation of Highway 65 unincorporated island
7	High	Reorganization	S	Placerhills and Newcastle Fire Protection District
8	High	Service Review study/Sphere of influence update	S	Western Fire Agencies - Ongoing fire/EMS/dispatch study
9	High	Service Review study/Sphere of Influence update	S	City of Rocklin
10	High	Service Review study/Sphere of Influence update	S	South Placer Municipal Utilities District
11	High	Service Review study/Sphere of Influence update	S	City of Colfax and the special districts in the region
12	High	Mapping Cities and Districts	A	Continue working with County GIS to verify, correct, and map cities and special districts. LAFCO will need to provide previously approved annexation boundaries. Post maps by agency on LAFCO website.
13	High	Outreach	A	Continue outreach to local and regional agencies. Staff will update the Commission of activities during the fiscal year.
14	High	Policies	A	Continue reviewing, updating, and creating policies for the Commission's consideration.
15	High	Personnel	A	Hire a full-time analyst classification to process projects that are routine in nature.
16	High	New Website	A	LAFCO's current website is embedded in Placer County's website.
17	High	Service Review study/Sphere of Influence update	S	City of Roseville
18	Moderate	Commissioner Onboarding Packet	A	Continue working on onboarding packets for new Commissioners to help orient new members to key roles, duties, and organization practices of Placer LAFCO.
19	Moderate	Local Agencies Directory	A	Ongoing update of local agency directory.
20	Moderate	LAFCO Central Region	A	Participate in quarterly meetings with other Central LAFCOs.
21	Moderate	CALAFCO	A	Participate in CALAFCO committees, workshops, and conferences.
22	Low	Administrative Files	A	Continue organizing and improving admin files.
23	Low	Fees Update	A	Annual update of fees to reflect current budget.



Placer LAFCO Final Budget Fiscal Year 2023-2024							
	Spend Code	Ledger	Description	FY 22/23 Final Budget (PY FB)	Final Budget 23/24 (NY FB)	Difference Between NY PB and PY FB	
Expenses			<b>EMPLOYEE SALARIES &amp; BENEFITS</b>				
	SC1810	51010	Salaries and Wages	\$ 208,634.69	\$ 336,360.80	\$ 127,746.11	
	SC1020	51020	Employee Paid Sick Leave	\$ -	\$ -	\$ -	
	SC1834	51090	Cafeteria Plans (Non-PERS)	\$ 7,712.50	\$ 13,086.42	\$ 5,373.92	
	SC1210	51210	Retirement	\$ 72,938.69	\$ 112,780.81	\$ 39,842.13	
	SC1220	51220	Payroll Tax	\$ 15,960.55	\$ 24,587.44	\$ 8,626.89	
	SC1861	51240	Other Postemployment Benefits (OPEB)	\$ 7,920.00	\$ 11,880.00	\$ 3,960.00	
	SC1290	51290	401(k) Employer Match	\$ 750.00	\$ 750.00	\$ -	
	SC1310	51310	Employee Group Insurance	\$ 41,649.12	\$ 67,443.00	\$ 25,793.88	
	SC1360	51360	Workers Comp Insurance	\$ 854.03	\$ 1,033.23	\$ 179.20	
		<b>SUBTOTAL</b>		<b>EMPLOYEE SALARIES &amp; BENEFITS TOTAL</b>	<b>\$ 356,419.58</b>	<b>\$ 567,941.70</b>	<b>\$ 211,522.11</b>
				<b>SERVICES &amp; SUPPLIES</b>			
		SC2085	52040	Communication Services Expense	\$ 3,381.77	\$ 3,719.95	\$ 338.18
			52060	Janitorial Supplies	\$ -	\$ -	\$ -
		SC2141	52080	Insurance	\$ 3,503.15	\$ 4,120.22	\$ 617.07
		SC2270	52160	Maintenance	\$ 43.20	\$ -	\$ (43.20)
		SC2360	52180	Materials - Buildings & Improvements	\$ 22.99	\$ -	\$ (22.99)
		SC2550	52240	Professional / Membership Dues	\$ 6,863.00	\$ 11,844.65	\$ 4,981.65
		SC2560	52250	Services and Supplies	\$ -	\$ 371.62	\$ 371.62
		SC2570	52260	Misc Expense	\$ -	\$ -	\$ -
		SC2630	52320	Printing	\$ 1,319.05	\$ 2,387.36	\$ 1,068.31
		SC2660	52330	Other Supplies	\$ 5,666.66	\$ 6,354.68	\$ 688.02
		SC2790	52340	Postage	\$ 2,339.38	\$ 2,722.85	\$ 383.47
		SC2800	52350	Procurement Card Purchase / Clearing Account	\$ -	\$ -	\$ -
		SC2940	52360	Professional and Special Services - General	\$ 135,000.00	\$ 148,500.00	\$ 13,500.00
		SC3130	52370	Professional and Special Services - Legal	\$ 30,000.00	\$ 40,000.00	\$ 10,000.00
		SC4705	52390	Professional and Special Services - County	\$ 4,078.79	\$ 6,870.85	\$ 2,792.06
		SC3370	52400	Professional and Special Services - Information Technology	\$ 13,797.48	\$ 17,701.37	\$ 3,903.89
		SC3490	52450	Short-Term Rents and Leases - Building Improvements	\$ 19,533.15	\$ 21,488.47	\$ 1,953.32
		SC3530	52460	Small Tools & Instruments	\$ 57.84	\$ -	\$ (57.84)
		SC3550	52470	Employee Benefits Systems	\$ 2,697.18	\$ 2,225.17	\$ (472.01)
	SC3560	52480	PC Acquisition	\$ 2,000.00	\$ 3,000.00	\$ 1,000.00	
	SC3620	52510	Commissioner's Fees	\$ 27,660.86	\$ 30,426.95	\$ 2,766.09	
	SC3760	52560	Small Equipment	\$ 129.83	\$ -	\$ (129.83)	
	SC3895	52570	Advertising	\$ 4,817.66	\$ 5,299.43	\$ 481.77	
	SC4020	52580	Special Department Expense	\$ 500.00	\$ 16,740.00	\$ 16,240.00	
	SC4110	52630	Project Costs	\$ 1,200.00	\$ 1,320.00	\$ 120.00	
	SC4290	52790	Transportation and Travel	\$ 7,750.00	\$ 8,525.00	\$ 775.00	
	SC5110	53390	Transfer Out A-B7 Costs	\$ 32,237.00	\$ 48,314.00	\$ 16,077.00	
	SC4850	53170	Appropriation for Contingencies	\$ 30,000.00	\$ 33,000.00	\$ 3,000.00	
		<b>SUBTOTAL:</b>	<b>SERVICES &amp; SUPPLIES TOTAL</b>	<b>\$ 334,598.99</b>	<b>\$ 414,930.55</b>	<b>\$ 80,331.56</b>	
	<b>TOTAL</b>		<b>TOTAL EXPENSES</b>	<b>\$ 691,018.57</b>	<b>\$ 982,872.25</b>	<b>\$ 291,853.67</b>	
Revenues	RC0560	42010	Investment Income	\$ 1,200.00	\$ 1,320.00	\$ 120.00	
	RC1720	46030	Direct Charges	\$ -	\$ -	\$ -	
	RC2740	46360	Other Fees and Charges	\$ 689,818.57	\$ 981,552.25	\$ 291,733.67	
	<b>TOTAL</b>		<b>TOTAL REVENUES</b>	<b>\$ 691,018.57</b>	<b>\$ 982,872.25</b>	<b>\$ 291,853.67</b>	



**As 50th Western States approaches, Gordy Ainsleigh reflects on how it all began.**

**50th Western States Endurance Run When:** Saturday, June 26

**Where:** Olympic Valley to Auburn Race Start: 5:00 a.m.



With less than a week until the 50th Western States Endurance Run, Gordy Ainsleigh reflects on how it all began.

Ainsleigh is a pioneer in the ultrarunning world, the James Naismith of trail running, as he paved the way for the sport to burst onto the international stage.

He first ran the Western States Trail during the 1974 Tevis Cup on a 107-degree day, finishing in 23 hours and 42 minutes and proving a person could trek the treacherous trail in under a day.

The run was not easy for Ainsleigh, who pushed his body to the limit but kept powering through, not wanting to disappoint friends riding alongside him.

"I was running with riders who are by and large friends of mine. I didn't want to quit, but I was miserable," Ainsleigh said. "I was around the 40-mile mark at Dusty Corners and I thought, 'Can I make Michigan Bluff?' No, I'll never make it through those canyons so then I thought about if I could make it to Devil's Thumb and I thought there was no way. I just kind of asked myself, 'Well, what can I do?' What I came up with is I can still put one foot in front of the other, so that's what I did."

Ainsleigh couldn't accomplish the feat alone. He planned to throw in the towel once he reached Devil's Thumb, but with the help of a friend, he was able to stay on the trail as she provided him with the first aid station of Western States.

"I was actually going to quit because I was scared. I got to the top and my friend Dianne was there. I told her I was quitting and she told me not to and to sit underneath a tree for a little bit and talk to her friend who was just an absolutely excellent endurance rider," Ainsleigh said. "She just knew everything about

how to keep an animal running and she correctly diagnosed my problem that I was low on salt and because of that, I wasn't drinking because if you don't have salt, you don't get thirsty."

After a 45-minute break and some salt tablets and water, Ainsleigh was good as new and back on the trail.

"At that point, I just thought there's really no reason to quit and there's no reason I shouldn't go on," Ainsleigh said. "It turned out that the worst point was actually at Dusty Corners. After that, you know, I got into the forest, and it was cooler."

After Ainsleigh's successful run in 1974, there was another successful attempt by Ken Shirk in 1976. Things blew up in 1977, when Ainsleigh put out an ad about the run in Runner's World Magazine, which prompted 14 runners to set out to complete the 100-mile journey.

"Andy Gonzalez ran with 108-degree temperatures and he didn't have Gatorade out there," Ainsleigh said. "I have to give them a pat on the back for having the all-time hardest Western States ever and he managed to beat my time by 45 minutes."

When Ainsleigh made his second attempt in 1978, the event had grown to 4 1/2 times the size of the previous year with 63 starters and was held as an event separate from the Tevis Cup rather than alongside it.

"That was huge because the Tevis Cup was the premiere and most coveted horse accomplishment for endurance riders," Ainsleigh said. "That was when I was talking to Dru Barner and I asked her if the run will ever be as big as the ride."

Barner's answer shocked Ainsleigh, as she informed him she felt it would be much bigger.

"For her to say that was huge because they looked at the Tevis Cup as one of the most important things in the world," Ainsleigh said. "For them to say the run was going to be much bigger and much more important was startling to me."

Ainsleigh, who most recently ran the Lake Sonoma Marathon in 8 hours, 2 minutes and 50 seconds, attempted Western States for the final time in 2021 but did not finish.

"I don't think I'm going to have anymore tries at it," he said. "I did a marathon this last spring and finished just above eight hours, which is not bad considering how hilly the trail is, but I'm just getting to 76 so I'm getting too old for Western States."

While Ainsleigh won't be in the field this year, he will be around the festivities this weekend at the 50th running of the original ultramarathon.