

**AUBURN AREA RECREATION AND PARK DISTRICT
MEETING OF THE STANDING FINANCE COMMITTEE AGENDA
TUESDAY, NOVEMBER 12, 2024, 1:00 PM**

**CANYON VIEW COMMUNITY CENTER, BOARD ROOM
471 MAIDU DRIVE
AUBURN, CA**

Materials related to an item on this Agenda submitted to the District after distribution of the agenda packet are available for public inspection by contacting the District Administrator at kmuscott@auburnrec.com 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/87509046478>. The public can use this link and/or call 1 669 900 6833 Webinar ID: 875 0904 6478 to participate.

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

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

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

1.0 CALL TO ORDER

Lynch ____ Ingle ____

2.0 AGENDA REVIEW, CHANGES, AND APPROVAL

3.0 PUBLIC COMMENT – This is the time wherein any person may comment on any item not on the agenda within the subject matter jurisdiction of the Committee Chairperson, please state your name and address for the record (optional). There is a time limitation of three minutes.

4.0 BUSINESS

**4.1 Approval of Minutes from October 21, 2024 Standing Finance Meeting
(Pages 3-5)**

Recommendation: Review and approve minutes.

Review of Cash Requirements for October, 2024 (Pages 6-9)

Recommendation: Review and approve cash requirements for October, 2024, forward to the consent calendar for review and approval.

4.2 Review of Financials for October, 2024

None this month.

4.3 Resolution #2024-22: Transfer of COVID Relief Funds in the amount of \$106,339 to the General Fund (Pages 11-12)

Shall the Auburn Area Recreation and Park District approve and adopt Resolution #2024-22, authorizing the transfer of funds from the COVID Relief Funds to reimburse the General fund for the repaving of Park Drive and the replacement of the Regional Park Sewer Lift?

4.4 Resolution #2024-23: Appropriation / GANN Limits (Pages 13-18)

Shall the Auburn Area Recreation and Park District (District) adopt Resolution 2024-23, establishing the District's appropriation limit for FY 24/25?

Discussion Items:

1. County Mitigation Fund, \$518,320
2. City Mitigation Fund, \$193,240 (Available Funds - \$13,240)
3. CEPPT Account Update as of September 30, 2024 (Pages 20-26)

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

None.

6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

Electric Vehicle Charging Stations.

ADJOURNMENT

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

<u>Nov. 9, 2024</u>	<u>11:30 AM</u>	<u>Cathy Sanford</u>
Date	Time	Secretary to the Board

SECTION: 4.0

**ITEM: 4.1 APPROVAL OF MINUTES FROM OCTOBER,
2024 STANDING FINANCE MEETING**

DESCRIPTION: SEE ATTACHED MINUTES

INFORMATION:

**STAFF
RECOMMENDATION: REVIEW AND APPROVE**

FISCAL IMPACT:

**Auburn Area Recreation and Park District
Meeting Minutes
of the Standing Finance Committee
Monday, October 21, 2024 at 1:00 PM
Canyon View Community Center, Board Room
471 Maidu Drive
Auburn, California 95603**

1.0 CALL TO ORDER

The meeting of the Standing Finance Committee was called to order at 1:15 PM.

ROLL CALL

Vice-Chair Ingle and Director Lynch were present.

2.0 AGENDA REVIEW, CHANGES AND APPROVAL

The agenda was approved by Vice-Chair Ingle and Director Lynch as written.

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

None.

4.0 BUSINESS

4.1 Approval of Minutes from September, 2024 Standing Finance Meeting

Vice-Chair Ingle and Director Lynch approved the minutes from the September 18, 2024 Standing Finance Meeting.

4.2 Review of Cash Requirements for September, 2024

Vice-Chair Ingle and Director Lynch approved the Cash Requirements for September and forwarded this item to the consent calendar for review and approval.

4.3 Review of Financials for September, 2024

Vice-Chair Ingle and Director Lynch approved the Financials for September and forwarded this item to the consent calendar for review and approval.

4.4 Resolution #2024-19: Mid-Year Budget Revision for Fiscal Year 2024/2025

Vice-Chair Ingle and Director Lynch approved the Resolution #2024-19, Mid-Year Budget Revision for Fiscal Year 2024/2025 and forwarded this item to the Board of Directors with a positive recommendation.

4.5 Resolution #2024-20: Transfer of City Trust Funds

Vice-Chair Ingle and Director Lynch approved the Resolution #2024-20: Transfer of City Trust Funds and forwarded this item to the consent calendar for review and approval.

4.6 Park Worder Pay Increase

Vice-Chair Ingle and Director Lynch sent the Park Worder Pay Increase to the Board of Directors with a negative recommendation.

Discussion Items:

1. County Mitigation Fund, current balance \$518,320 – was not discussed.
2. City Mitigation Fund, current balance \$263,136 (Available Funds - \$12,402) – was not discussed.
3. Placer County Investment Report as of September 30, 2024 – was discussed.

5.0 ITEMS TO BE CONSIDERED AT FUTURE STANDING FINANCE MEETINGS

Director Lynch is looking for information on:

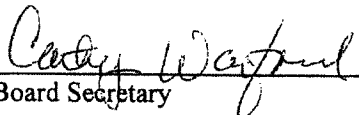
- The Water Filling Stations
- Projected cost of adding/installing Air Conditioning in the Recreation Park Gym.

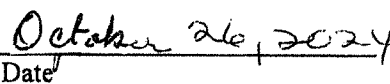
6.0 PENDING ITEMS REQUIRING MORE DETAILED RESEARCH

None.

ADJOURNED

As there was no further business, the meeting was adjourned at 1:41 PM.


Board Secretary


Date

SECTION: 4.0

**ITEM: 4.2 REVIEW OF CASH REQUIREMENTS FOR
OCTOBER, 2024**

DESCRIPTION: SEE ATTACHMENT

INFORMATION:

STAFF

**RECOMMENDATION: REVIEW AND APPROVE, FORWARD TO THE
BOARD OF DIRECTORS FOR REVIEW AND
APPROVAL**

**SEE ATTACHED LISTING
OF EXPENSES: \$164,788.02**

System: 10/31/2024 1:54:20 PM
 User Date: 10/31/2024

Auburn Rec & Park
 VENDOR CHECK REGISTER REPORT
 Payables Management

Page: 1
 User ID: D Shaw

Ranges:	From:	To:	From:	To:
Check Number	First	Last	Check Date	10/1/2024
Vendor ID	First	Last	Checkbook ID	COMM 1ST
Vendor Name	First	Last		PCO

Sorted By: Check Number

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
26849	1099-375	Jennifer Rogers	10/4/2024	COMM 1ST	PMCHK00003104	\$19.50
26850	1099-385	Sarah Simmons	10/4/2024	COMM 1ST	PMCHK00003104	\$97.50
26851	A0051	Anderson's Sierra Pipe Co.	10/4/2024	COMM 1ST	PMCHK00003104	\$82.39
26852	A0115	Auburn Hardware & Rental LLC	10/4/2024	COMM 1ST	PMCHK00003104	\$69.83
26853	A0172	ABT Plumbing, Electric, Heat &	10/4/2024	COMM 1ST	PMCHK00003104	\$2,570.00
26854	A0174	Applied Landscape Materials db	10/4/2024	COMM 1ST	PMCHK00003104	\$1,367.44
26855	C0041	CPRS	10/4/2024	COMM 1ST	PMCHK00003104	\$170.00
26856	C0061	California Computer Services	10/4/2024	COMM 1ST	PMCHK00003104	\$130.00
26857	D0010	Diamond Pacific	10/4/2024	COMM 1ST	PMCHK00003104	\$196.82
26858	D0016	Dancing Dog Productions	10/4/2024	COMM 1ST	PMCHK00003104	\$773.99
26859	E0008	Ewing Irrigation Products, Inc	10/4/2024	COMM 1ST	PMCHK00003104	\$2,387.87
26860	G0097	Gold Mountain California News	10/4/2024	COMM 1ST	PMCHK00003104	\$203.73
26861	M0035	Meadow Vista Community Center	10/4/2024	COMM 1ST	PMCHK00003104	\$2,109.80
26862	M0065	Wendy Murdoch	10/4/2024	COMM 1ST	PMCHK00003104	\$16.06
26863	M0098	Meadow Vista County Water Dist	10/4/2024	COMM 1ST	PMCHK00003104	\$1,835.78
26864	N0003	Norris Electric, Inc.	10/4/2024	COMM 1ST	PMCHK00003104	\$4,479.92
26865	N0012	Nevada Irrigation District	10/4/2024	COMM 1ST	PMCHK00003104	\$818.69
26866	N0048	Normac, Inc.	10/4/2024	COMM 1ST	PMCHK00003104	\$434.18
26867	P0007	Pacific Gas & Electric Company	10/4/2024	COMM 1ST	PMCHK00003104	\$1,214.76
26868	R0073	NAPA Auto Parts	10/4/2024	COMM 1ST	PMCHK00003104	\$9.32
26869	S0009	Sierra Saw Sales And Service	10/4/2024	COMM 1ST	PMCHK00003104	\$344.79
26870	S0025	Sierra Pacific Turf Supply, In	10/4/2024	COMM 1ST	PMCHK00003104	\$5,309.59
26871	S0050	Sierra Safety	10/4/2024	COMM 1ST	PMCHK00003104	\$255.04
26872	S0152	SiteOne Landscape Supply, LLC	10/4/2024	COMM 1ST	PMCHK00003104	\$1,227.96
26873	S0163	Steffen's HVAC Services	10/4/2024	COMM 1ST	PMCHK00003104	\$982.00
26874	S1000	State Of California/DOJ	10/4/2024	COMM 1ST	PMCHK00003104	\$96.00
26875	T0046	Linda J Donnelly	10/4/2024	COMM 1ST	PMCHK00003104	\$4,388.05
26876	TEMPH	Ashley Howe	10/4/2024	COMM 1ST	PMCHK00003104	\$140.00
26877	U0035	U.S.Bank Equipment Finance	10/4/2024	COMM 1ST	PMCHK00003104	\$171.41
26878	U0036	ULINE	10/4/2024	COMM 1ST	PMCHK00003104	\$69.79
26880	1099-271	Koelsch, Anthony dba Kelpro Se	10/7/2024	COMM 1ST	PMCHK00003107	\$3,849.00
26881	1099-295	Juli Land-Marx	10/11/2024	COMM 1ST	PMCHK00003105	\$1,800.00
26882	B0069	Bidwell Water	10/11/2024	COMM 1ST	PMCHK00003105	\$170.85
26883	C0128	Clipped In Races	10/11/2024	COMM 1ST	PMCHK00003105	\$2,265.00
26884	E0030	Ecograft, Inc.	10/11/2024	COMM 1ST	PMCHK00003105	\$1,650.00
26885	H0066	Haney Door Service Inc.	10/11/2024	COMM 1ST	PMCHK00003105	\$1,298.84
26886	P0005	Placer County Water Agency	10/11/2024	COMM 1ST	PMCHK00003105	\$2,147.05
26887	S1007	Stationary Engineers, Local 39	10/11/2024	COMM 1ST	PMCHK00003105	\$419.44
26888	W0001	Walker's Office Supplies, Inc.	10/11/2024	COMM 1ST	PMCHK00003105	\$61.03
26889	W0044	Wave	10/11/2024	COMM 1ST	PMCHK00003105	\$1,258.03
26890	X0003	Xylem Water Solutions USA, Inc	10/11/2024	COMM 1ST	PMCHK00003105	\$1,338.75
26891	U0019	US Bank	10/18/2024	COMM 1ST	PMCHK00003108	\$27,518.10
26892	1099-129	Robert S. Woods	10/18/2024	COMM 1ST	PMCHK00003110	\$650.00
26893	1099-269	Deborah Lynn	10/18/2024	COMM 1ST	PMCHK00003110	\$136.50
26894	1099-291	Isaac Humber	10/18/2024	COMM 1ST	PMCHK00003110	\$260.00
26895	1099-375	Jennifer Rogers	10/18/2024	COMM 1ST	PMCHK00003110	\$388.70
26896	1099-376	Joanna Britt	10/18/2024	COMM 1ST	PMCHK00003110	\$284.90
26897	A0001	Recology Auburn Placer	10/18/2024	COMM 1ST	PMCHK00003110	\$1,419.70
26898	A0013	AT&T	10/18/2024	COMM 1ST	PMCHK00003110	\$74.90
26899	A0027	Recology Auburn Placer	10/18/2024	COMM 1ST	PMCHK00003110	\$1,389.57
26900	A0115	Auburn Hardware & Rental LLC	10/18/2024	COMM 1ST	PMCHK00003110	\$80.76
26901	A0172	ABT Plumbing, Electric, Heat &	10/18/2024	COMM 1ST	PMCHK00003110	\$23,239.00
26902	A1010	Advantage Marketing and Print	10/18/2024	COMM 1ST	PMCHK00003110	\$17.16
26903	C0061	California Computer Services	10/18/2024	COMM 1ST	PMCHK00003110	\$2,273.00
26904	C0094	Curt Schlenker dba Curt's Auto	10/18/2024	COMM 1ST	PMCHK00003110	\$500.00
26905	C0120	Capture Technologies	10/18/2024	COMM 1ST	PMCHK00003110	\$480.00

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
26906	C0125	Michael D. Crawford	10/18/2024	COMM 1ST	PMCHK00003110	\$1,200.00
26907	D0010	Diamond Pacific	10/18/2024	COMM 1ST	PMCHK00003110	\$493.38
26908	D0025	Dawson Oil Company	10/18/2024	COMM 1ST	PMCHK00003110	\$4,795.90
26909	E0008	Ewing Irrigation Products, Inc	10/18/2024	COMM 1ST	PMCHK00003110	\$897.20
26910	H0002	Harris Industrial Gases	10/18/2024	COMM 1ST	PMCHK00003110	\$408.74
26911	H0056	Humana Dental Ins. Co	10/18/2024	COMM 1ST	PMCHK00003110	\$2,301.50
26912	M0013	Meadow Vista Hardware	10/18/2024	COMM 1ST	PMCHK00003110	\$41.77
26913	M0019	Kahl Muscott	10/18/2024	COMM 1ST	PMCHK00003110	\$113.23
26914	N0003	Norris Electric, Inc.	10/18/2024	COMM 1ST	PMCHK00003110	\$2,006.21
26915	N0045	Near U CO2	10/18/2024	COMM 1ST	PMCHK00003110	\$310.59
26916	N0051	National Aquatic Services, Inc	10/18/2024	COMM 1ST	PMCHK00003110	\$5,790.00
26917	P0083	Placer County Resource Conserv	10/18/2024	COMM 1ST	PMCHK00003110	\$1,304.83
26918	Q0003	Quality Automotive	10/18/2024	COMM 1ST	PMCHK00003110	\$1,975.92
26919	R0065	River City Rentals	10/18/2024	COMM 1ST	PMCHK00003110	\$160.00
26920	R0073	NAPA Auto Parts	10/18/2024	COMM 1ST	PMCHK00003110	\$72.91
26921	S0009	Sierra Saw Sales And Service	10/18/2024	COMM 1ST	PMCHK00003110	\$169.87
26922	S0094	Manouch Shirvanioun	10/18/2024	COMM 1ST	PMCHK00003110	\$59.13
26923	S0143	SMOA	10/18/2024	COMM 1ST	PMCHK00003110	\$711.00
26924	S0145	SCP Distributors	10/18/2024	COMM 1ST	PMCHK00003110	\$40.32
26925	S0152	SiteOne Landscape Supply, LLC	10/18/2024	COMM 1ST	PMCHK00003110	\$83.60
26926	S1000	State Of California/DOJ	10/18/2024	COMM 1ST	PMCHK00003110	\$138.00
26927	T0009	Securitas Technology Corpratio	10/18/2024	COMM 1ST	PMCHK00003110	\$211.26
26928	T0080	Thornburg, Bryan	10/18/2024	COMM 1ST	PMCHK00003110	\$56.28
26929	TEMPB	Debra Belcastro	10/18/2024	COMM 1ST	PMCHK00003110	\$145.00
26930	TEMPM	Candace Morton	10/18/2024	COMM 1ST	PMCHK00003110	\$35.00
26931	TEMPP	Placer Hills Fire Fighters Ass	10/18/2024	COMM 1ST	PMCHK00003110	\$401.40
26932	TEMPR	Tracie Riggs	10/18/2024	COMM 1ST	PMCHK00003110	\$327.20
26933	U0034	USA Softball of Sacramento	10/18/2024	COMM 1ST	PMCHK00003110	\$2,553.42
26934	W0001	Walker's Office Supplies, Inc.	10/18/2024	COMM 1ST	PMCHK00003110	\$3,479.76
26935	W0010	Waxie Sanitary Supply	10/18/2024	COMM 1ST	PMCHK00003110	\$690.19
26936	W0054	Wizix Technology Group	10/18/2024	COMM 1ST	PMCHK00003110	\$97.65
26937	X0003	Xylem Water Solutions USA, Inc	10/18/2024	COMM 1ST	PMCHK00003110	\$1,611.60
26938	F0038	Fastenal Company	10/25/2024	COMM 1ST	PMCHK00003111	\$63.12
26939	A0051	Anderson's Sierra Pipe Co.	10/25/2024	COMM 1ST	PMCHK00003112	\$155.00
26940	A0115	Auburn Hardware & Rental LLC	10/25/2024	COMM 1ST	PMCHK00003112	\$131.30
26941	C0044	CSDA Member Services	10/25/2024	COMM 1ST	PMCHK00003112	\$100.00
26942	C0111	Cal.net	10/25/2024	COMM 1ST	PMCHK00003112	\$66.94
26943	C0113	Cooks Portable Toilets & Septi	10/25/2024	COMM 1ST	PMCHK00003112	\$2,462.47
26944	L0039	Leaf	10/25/2024	COMM 1ST	PMCHK00003112	\$159.80
26945	N0012	Nevada Irrigation District	10/25/2024	COMM 1ST	PMCHK00003112	\$821.82
26946	P0007	Pacific Gas & Electric Company	10/25/2024	COMM 1ST	PMCHK00003112	\$10,900.44
26947	R0073	NAPA Auto Parts	10/25/2024	COMM 1ST	PMCHK00003112	\$69.53
26948	S0067	Superfast Copy	10/25/2024	COMM 1ST	PMCHK00003112	\$29.93
26949	S1007	Stationary Engineers, Local 39	10/25/2024	COMM 1ST	PMCHK00003112	\$420.96
26950	T0046	Linda J Donnelly	10/25/2024	COMM 1ST	PMCHK00003112	\$35.00
26951	T1000	Transamerica Life Insurance	10/25/2024	COMM 1ST	PMCHK00003112	\$480.00
26952	TEMPM	Valarie McGee	10/25/2024	COMM 1ST	PMCHK00003112	\$135.00
26953	TEMPS	Tracy Stover	10/25/2024	COMM 1ST	PMCHK00003112	\$155.00
26954	U0016	Uptown Signs & Graphics, Inc.	10/25/2024	COMM 1ST	PMCHK00003112	\$112.61
26955	W0001	Walker's Office Supplies, Inc.	10/25/2024	COMM 1ST	PMCHK00003112	\$1,282.26
ACH191	1099-103	Terry Masten	10/4/2024	COMM 1ST	PMCHK00003103	\$22.75
ACH192	1099-342	Susie Bell	10/4/2024	COMM 1ST	PMCHK00003103	\$48.75
ACH193	1099-374	Sarah Violet	10/4/2024	COMM 1ST	PMCHK00003103	\$58.50
ACH194	B0071	Mark Brunner	10/4/2024	COMM 1ST	PMCHK00003103	\$64.32
ACH195	C1011	Kasey Casl	10/4/2024	COMM 1ST	PMCHK00003103	\$19.26
ACH196	M1007	Milam, Theresa	10/4/2024	COMM 1ST	PMCHK00003103	\$37.50
ACH197	D0021	Daktronics, Inc.	10/9/2024	COMM 1ST	PMCHK00003106	\$5,631.04
ACH198	1099-313	Alison Lloyd	10/18/2024	COMM 1ST	PMCHK00003109	\$1,060.80
ACH199	1099-342	Susie Bell	10/18/2024	COMM 1ST	PMCHK00003109	\$13.00
ACH200	1099-343	Faith Petersen	10/18/2024	COMM 1ST	PMCHK00003109	\$273.00
ACH201	C1011	Kasey Casl	10/18/2024	COMM 1ST	PMCHK00003109	\$27.47
ACH202	S0154	Mike Scheele	10/18/2024	COMM 1ST	PMCHK00003109	\$154.10
ACH203	W0045	Williams, Jesse	10/18/2024	COMM 1ST	PMCHK00003109	\$152.76

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System: 10/31/2024 1:54:20 PM
User Date: 10/31/2024

Auburn Rec & Park
VENDOR CHECK REGISTER REPORT
Payables Management

Page: 3
User ID: D Shaw

* Voided Checks

Check Number	Vendor ID	Vendor Check Name	Check Date	Checkbook ID	Audit Trail Code	Amount
ACH204	W1006	Audrey Warren	10/18/2024	COMM 1ST	PMCHK00003109	\$18.24
REMIT0000000000000028	F0038	Fastenal Company	10/18/2024		PMCHK00003110	\$0.00
Total Checks: 121						
Total Amount of Checks:						\$164,788.02

SECTION: 4.0

ITEM: 4.3 REVIEW OF FINANCIALS FOR OCTOBER, 2024

DESCRIPTION: NONE THIS MONTH.

**INFORMATION: REVIEW AND APPROVE, FORWARD TO THE
CONSENT CALENDAR FOR REVIEW AND
APPROVAL**

FISCAL IMPACT: NONE

4.4 Cover Sheet: Resolution #2024-22: Transfer of COVID Relief Funds in the amount of \$106,339 to the General Fund

**Auburn Area Recreation and Park District (District) Finance Committee meeting
November, 2024.**

The Issue

Shall the Auburn Area Recreation and Park District approve and adopt Resolution #2024-22, authorizing the transfer of funds from the COVID Relief Funds to reimburse the General fund for the repaving of Park Drive and the replacement of the Regional Park Sewer Lift?

Background

At the March 28, 2024 Board meeting, the Board of Directors authorized a revised Project List, which included the repaving of Park Drive at an estimated cost of \$98,660 to be funded from the COVID Relief Funds. At the October 29, 2024 Board meeting, the Board of Directors authorized a reduced estimate of \$69,000 for the repaving of Park Drive.

Simpson and Simpson were contracted to repave Park Drive at Regional Park. The project was completed, and they were paid **\$65,882**, a savings of \$3,118 from the mid-year budget.

During the October 29, 2024 Board meeting, the Board authorized an emergency project to replace the Sewer lift Station at Regional Park, estimated at \$95,000, with \$39,300 approved to be funded from the COVID Relief Funds.

The District procured the lift and necessary components from Xylem Water Solutions USA, Inc. for \$64,094 and ABT Plumbing, Electric, Heat & Air installed the lift station for \$25,745. Emergency restroom needs were addressed through portable toilet rentals. The final cost of this project came to **\$96,157**, resulting in an overage of \$1,157. All expenses for the Sewer Lift Station have been paid.

The District is proposing a transfer of **\$65,882** for the repaving of Park Drive and **\$40,457** for the Sewer Lift (including the overage), totaling \$106,339 to reimburse the General Fund.

Recommendation

Review and send a positive recommendation to adopt resolution 2024-22, approving the transfer of COVID Relief funds to the General Fund in the amount of **\$106,339**, as this is an appropriate use of these reserves.

Attachment

Resolution Number 2024-22

RESOLUTION NUMBER 2024-22

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE AUBURN AREA RECREATION AND PARK DISTRICT APPROVING THE TRANSFER OF FUNDS IN THE AMOUNT OF \$106,339 FROM THE COVID RELIEF FUNDS TO THE GENERAL FUND.

WHEREAS, in March of 2024, the Auburn Area Recreation & Park District Board of Directors approved the project list for Fiscal Year 2024-25, and;

WHEREAS, one of the approved projects, the REPAVING OF PARK DRIVE has been completed and \$65,882 in COVID Relief funds need to be transferred, and;

WHEREAS, in October of 2024, the Auburn Area Recreation & Park District Board of Directors approved the mid-year project list for Fiscal Year 2024-25, and;

WHEREAS, one of the approve projects, the REGIONAL SEWER LIFT STATION has been completed and \$40,457 in COVID Relief funds need to be transferred, and;

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

The Auburn Area Recreation and Park District Board of Directors hereby transfers \$106,339 from the COVID Relief Funds for the expenses paid to repave Park Drive and to install the Regional Park's Sewer Lift station to the General Fund.

APPROVED, PASSED, AND ADOPTED ON November 21, 2024 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

Scott R. Holbrook
Chairman of the Governing Board

ATTEST:

Clerk to the Governing Board

4.5 Cover Sheet: Resolution #2024-23 Appropriation / GANN Limits

**Auburn Area Recreation and Park District (District) Standing Finance Committee,
November, 2024.**

The Issue

Shall the Auburn Area Recreation and Park District (District) adopt Resolution 2024-23, establishing the District's appropriation limit for FY 24/25?

Background

Voters approved Proposition 4 in November of 1979, an initiative that added Article XIII B to the California Constitution. This constitutional amendment, also known as the *Gann initiative*, placed limits on the growth of expenditures for publicly funded programs.

Division 9 of Title 1, beginning with Section 7900 of the Government Code, was then added to laws to establish the process for calculating state and local government appropriations limits and appropriations subject to limitation under Article XIII B of the California Constitution.

The calculation of the District for fiscal year July 2024 – June 2025 is calculated on an annual basis by Placer County Auditor - Controller's office. The change in population within Placer County, as provided by the State Department of Finance, and the change in the local assessment roll from the preceding year for the jurisdiction due to the addition of local nonresidential new construction, are the factors used to calculate your appropriation limit.

Proceeds of taxes which exceed the limit in one year may be carried over to the succeeding year. The portion of carried-over revenue which cannot be included within the following year's limit is considered excess revenue and must be returned within the next two fiscal years.

The GANN Limit for Fiscal year 2024 – 2025 is \$8,833,396.41, which increased by 4.37% from last fiscal year.

Recommendation for the Standing Finance Committee

Staff recommends that the Standing Finance Committee review and recommend adoption of resolution 2024-23 establishing the District's appropriation limit of \$8,833,396.41 for Fiscal year 2024-2024.

Fiscal Impact

None.

Attachments

GANN Limit historical report
Tax Revenue Report for 2023-2024
Resolution 2024-23



MEMORANDUM
OFFICE OF THE
AUDITOR-CONTROLLER
COUNTY OF PLACER

DATE: **October 11, 2024**

TO: **Independent Special Districts of Placer County**

FROM: **Andrew C. Sisk, Auditor-Controller** *ACS*

SUBJECT: **Limitations of Government Appropriations for FY 2023/24**

We have measured (tested) the appropriation limit for the fiscal year ended June 30, 2024 to assist you in meeting the requirements of Article XIII B, Section 1.5 of the California Constitution. The accompanying worksheet of the Limitations of Government Appropriations is based on actual revenues realized during the fiscal year.

If you have any questions, please contact Joe Alire at (530) 889-4198 or Darlene Justice at (530) 889-4201.

ACS:ja

Attachment

AUBURN AREA PARK & RECREATION DISTRICT (Fund 30150)
GANN INITIATIVE - PROP 111
LIMITATIONS OF GOVERNMENT APPROPRIATIONS
PURSUANT TO ARTICLE XIII B OF THE STATE CONSTITUTION

FY 2023/2024

REVENUE SOURCE	TAX REVENUE	NON-TAX REVENUE
Taxes	\$ 4,289,430	
HOPTR	20,233	
Direct Charges		\$ 29,458
Park & Recreation Services		2,435,818
SUBTOTAL	4,309,664	2,465,275
INTEREST %	63.61%	36.39%
Interest Revenue Subject to LIMIT	110,835	110,835
INTEREST APPORTION	70,502	40,333
REVENUE SUBJECT TO LIMIT	4,380,166	\$ 2,505,608
APPROPRIATION LIMIT 23/24	8,463,162	
AMOUNT (OVER)/UNDER LIMIT	\$ 4,082,996	

Proceeds of taxes which exceed the limit in one year may be carried over to the succeeding year. The portion of carried-over revenue which cannot be included within the following year's limit is considered excess revenue and must be returned within the next two fiscal years.



MEMORANDUM
OFFICE OF THE
AUDITOR-CONTROLLER
COUNTY OF PLACER

DATE: **October 11, 2024**

TO: **Special Districts of Placer County**

FROM: **Andrew C. Sisk, Auditor-Controller** *ACS*

SUBJECT: **Fiscal Year 2024/2025 Appropriation Limit**

The calculation of your District's appropriation limit for fiscal year 2024/25 is attached. The change in population within Placer County, as provided by the State Department of Finance, and the change in the local assessment roll from the preceding year for the jurisdiction due to the addition of local nonresidential new construction, are the factors used to calculate your appropriation limit.

If you have any questions, please contact Joe Alire at (530) 889-4198 or Darlene Justice at (530) 889-4201.

ACS:ja

Attachment

GANN LIMIT
AUBURN AREA RECREATION & PARK DISTRICT (Fund 30150)

1988/89 BASE YEAR LIMITATION (Prop 111 7/1/80)

\$ 834,432.00

	PCI/LNRC	POP RATIO	% FACTOR	LIMITATION
1987/88	1.0350	1.0357	1.0719	680,047.66
1988/89	1.0474	1.0445	1.0940	743,972.14
1989/90	1.0520	1.0501	1.1047	821,866.02
1990/91	1.0421	1.0561	1.1006	904,545.74
1991/92	1.0414	1.0539	1.0975	992,738.95
1992/93	0.9936	1.0391	1.0324	1,024,903.69
1993/94	1.0272	1.0379	1.0661	1,092,649.82
1994/95	1.0071	1.0320	1.0393	1,135,590.96
1995/96	1.0472	1.0415	1.0907	1,238,589.06
1996/97	1.0467	1.0321	1.0803	1,338,047.76
1997/98	1.0467	1.0164	1.0639	1,423,549.01
1998/99	1.0415	1.0261	1.0687	1,521,346.83
1999/00	1.0453	1.0297	1.0763	1,637,425.59
2000/01	1.0491	1.0300	1.0806	1,769,402.09
2001/02	1.0782	1.0355	1.1165	1,975,537.43
2002/03	0.9873	1.0395	1.0263	2,027,494.06
2003/04	1.0484	1.0610	1.1124	2,255,384.39
2004/05	1.0393	1.0531	1.0945	2,468,518.21
2005/06	1.0393	1.0531	1.0945	2,701,793.18
2006/07	1.0396	1.0381	1.0792	2,915,775.20
2007/08	1.0866	1.0284	1.1175	3,258,378.79
2008/09	1.2195	1.0277	1.2533	4,083,726.14
2009/10	1.0062	1.0203	1.0266	4,192,353.26
2010/11	0.9746	1.0209	0.9950	4,171,391.49
2011/12	1.0251	1.0181	1.0437	4,353,681.30
2012/13	1.0377	1.0117	1.0498	4,570,494.63
2013/14	1.0512	1.0072	1.0588	4,839,239.71
2014/15	1.0147	1.0168	1.0317	4,992,643.61
2015/16	1.0382	1.0076	1.0461	5,222,804.48
2016/17	1.0537	1.0096	1.0638	5,556,019.41
2017/18	1.0369	1.0176	1.0551	5,862,156.08
2018/19	1.0367	1.0166	1.0539	6,178,126.29
2019/20	1.0404	1.0185	1.0596	6,546,342.62
2020/21	1.0459	1.0195	1.0663	6,980,332.73
2021/22	1.0573	1.0150	1.0732	7,491,010.38
2022/23	1.0755	1.0037	1.0795	8,086,391.02
2023/24	1.0444	1.0021	1.0466	8,463,162.18
2024/25	1.0368	1.0067	1.0437	8,833,396.41

Note: The Appropriation Limit is calculated pursuant to Article XIII B, Section 8(e) (2) of the State Constitution.

RESOLUTION NUMBER 2024-23

A RESOLUTION OF THE GOVERNING BOARD OF DIRECTORS OF THE
AUBURN AREA RECREATION AND PARK DISTRICT ADOPTING THE FISCAL
YEAR 2024-2025 "GANN" APPROPRIATION LIMIT.

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the GANN Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "GANN Limits," for public agencies, including special districts; and,

WHEREAS, the District must establish a revised Appropriations Limit for the 2024-2025 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law; and,

WHEREAS, the change in population within Placer County and the change in the local assessment roll from the preceding year for the jurisdiction due to the addition of local nonresidential new construction, were the factors used to calculate this appropriation limit;

**NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE AUBURN AREA
RECREATION AND PARK DISTRICT DOES HEREBY RESOLVE, DECLARE,
AND DETERMINE:**

1. That the appropriation limit for Fiscal Year 2024-2025 for the District is \$8,833,396.41;
2. That total qualifying appropriations in the Final Budget when adopted will not be in excess of the appropriation limit as already adopted.

APPROVED, PASSED, AND ADOPTED ON November 21, 2024 by the following roll call vote:

Ayes:

Noes:

Absent:

Abstain:

Scott R. Holbrook
Chairman of the Governing Board

ATTEST:

Clerk to the Governing Board

DISCUSSION ITEMS:

- 1) County Mitigation Fund, \$518,320
- 2) City Mitigation Fund, \$193,240 (Available Funds - \$13,240)
- 3) CEPPT Account Update as of September 30, 2024

CEPPT Account Update Summary

Auburn Area Recreation and Park District

as of September 30, 2024

CEPPT Account Summary

As of September 30, 2024	Strategy 1	Strategy 2	Total
Initial contribution (06/23/2021)	\$68,089	\$380,000	\$448,089
Additional contributions	\$132,000	\$0	\$132,000
Disbursements (or Transfers)	\$0	\$0	\$0
CEPPT expenses	(\$892)	(\$2,189)	(\$3,081)
Investment earnings	\$23,067	\$9,994	\$33,061
Total assets (06/23/2021-09/30/2024 = 3.27 years)	\$222,265	\$387,805	\$610,070

CEPPT/CERBT Investment Returns

Periods Ended August 31, 2024

Fund	Assets	1 Month	3 Months	FYTD	1 Year	3 Years	5 Years	10 Years	ITD
CERBT Strategy 1 (Inception June 1, 2007)	\$19,422,541,229	2.85%	7.18%	5.77%	17.04%	1.78%	7.39%	6.16%	5.59%
Benchmark		2.85%	7.14%	5.76%	16.83%	1.57%	7.14%	5.82%	5.21%
CERBT Strategy 2 (Inception October 1, 2011)	\$2,013,137,916	2.65%	6.86%	5.57%	14.50%	0.35%	5.20%	4.96%	6.59%
Benchmark		2.65%	6.83%	5.56%	14.34%	0.21%	5.02%	4.68%	6.34%
CERBT Strategy 3 (Inception January 1, 2012)	\$782,925,383	2.42%	6.47%	5.28%	12.52%	-0.25%	3.68%	3.99%	5.03%
Benchmark		2.43%	6.45%	5.27%	12.39%	-0.34%	3.55%	3.74%	4.78%
CERBT Total	\$22,346,741,255								
CEPPT Strategy 1 (Inception October 1, 2019)	\$203,369,974	2.43%	6.46%	5.19%	14.36%	1.06%	-	-	5.29%
Benchmark		2.43%	6.48%	5.22%	14.31%	0.90%	-	-	5.19%
CEPPT Strategy 2 (Inception January 1, 2020)	\$64,130,683	2.01%	5.78%	4.63%	11.34%	-0.11%	-	-	2.54%
Benchmark		2.02%	5.75%	4.63%	11.29%	-0.18%	-	-	2.44%
CEPPT Total	\$267,500,657								

CEPPT Portfolios

Portfolios	CEPPT Strategy 1	CEPPT Strategy 2
Expected Return	5.4%	4.9%
Standard Deviation	8.4%	5.9%

CEPPT Portfolio Details

Asset Classification	Benchmark	CEPPT Strategy 1	CEPPT Strategy 2
Global Equity	MSCI All Country World Index IMI (Net)	37% ±5%	21% ±5%
Fixed Income	Bloomberg U.S. Aggregate Bond Index	44% ±5%	61% ±5%
Global Real Estate (REITs)	FTSE EPRA/NAREIT Developed Liquid Index (Net)	14% ±5%	9% ±5%
Treasury Inflation Protected Securities (TIPS)	Bloomberg US TIPS Index, Series L	5% ±3%	9% ±3%
Cash	91-Day Treasury Bill	- +2%	- +2%

Total Participation Cost Fee Rate

- Total all-inclusive cost of participation
 - Combines administrative, custodial, and investment fees
 - Separate trust funds
 - Self-funded, not-for-profit
 - Fee is applied daily to assets under management
 - 8.5 basis points - CERBT
 - 25 basis points - CEPPT

Questions? Where to Get Trust Fund Information?

Name	Title	E-mail	Desk	Mobile
Darren Lathrop	Outreach & Support Manager	Darren.Lathrop@calpers.ca.gov	(916) 795-0751	(916) 291-0391
Lee Lo	Section 115 Trusts & 457 Outreach Manager	Lee.Lo@calpers.ca.gov	(916) 795-4034	(916) 612-4128
Therese Luo	Outreach & Support Analyst	Therese.Luo@calpers.ca.gov	(916) 795-2983	(916) 213-2879
Danny Kaufman	Outreach & Support Analyst	Daniel.Kaufman@calpers.ca.gov	(916) 795-8278	(916) 440-3821
Katie Nguyen	Outreach & Support Analyst	Katie.Nguyen@calpers.ca.gov	(916) 795-8248	(916) 715-1911
Colleen Cain-Herrback	Program Manager	Colleen.Cain-Herrback@calpers.ca.gov	(916) 795-2474	(916) 505-2506
Robert Sharp	Assistant Division Chief	Robert.Sharp@calpers.ca.gov	(916) 795-3878	(916) 397-0756

Program E-mail Addresses	Prefunding Programs Webpages
CEPPT4U@calpers.ca.gov – Questions & Document Submittal	www.calpers.ca.gov/CEPPT
CERBT4U@calpers.ca.gov – Questions & Document Submittal	www.calpers.ca.gov/CERBT
CERBTACCOUNT@calpers.ca.gov – Online Record Keeping System	www.your-fundaccount.com/calpers

Auburn Area Recreation and Park District
 CEPT Strategy 1
 Entity #: SKHD-7321243412-401P
 Quarter Ended September 30, 2024



Market Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Balance	\$207,343.93	\$207,343.93
Contribution	0.00	0.00
Disbursement	0.00	0.00
Transfer In	0.00	0.00
Transfer Out	0.00	0.00
Investment Earnings	15,045.27	15,045.27
Administrative Expenses	(82.09)	(82.09)
Investment Expense	(42.39)	(42.39)
Other	0.00	0.00
Ending Balance	\$222,264.72	\$222,264.72
FY End Contribution Accrual	0.00	0.00
FY End Disbursement Accrual	0.00	0.00
Grand Total	\$222,264.72	\$222,264.72

Unit Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Units	17,054.445	17,054.445
Unit Purchases from Contributions	0.000	0.000
Unit Sales for Withdrawals	0.000	0.000
Unit Transfer In	0.000	0.000
Unit Transfer Out	0.000	0.000
Ending Units	17,054.445	17,054.445
Period Beginning Unit Value	12.157782	12.157782
Period Ending Unit Value	13.032674	13.032674

Please note the Grand Total is your actual fund account balance at the end of the period, including accrued contribution and disbursements. Please review your statement promptly. All information contained in your statement will be considered true and accurate unless you contact us within 30 days of receipt of this statement. If you have questions about the validity of this information, please contact CEPT@CalPERS.ca.gov.

Auburn Area Recreation and Park District
 CEPT Strategy 2
 Entity #: SKHE-7321243412-501P
 Quarter Ended September 30, 2024



Market Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Balance	\$364,545.24	\$364,545.24
Contribution	0.00	0.00
Disbursement	0.00	0.00
Transfer In	0.00	0.00
Transfer Out	0.00	0.00
Investment Earnings	23,478.06	23,478.06
Administrative Expenses	(144.04)	(144.04)
Investment Expense	(74.34)	(74.34)
Other	0.00	0.00
Ending Balance	\$387,804.92	\$387,804.92
FY End Contribution Accrual	0.00	0.00
FY End Disbursement Accrual	0.00	0.00
Grand Total	\$387,804.92	\$387,804.92

Unit Value Summary:

	QTD Current Period	Fiscal Year to Date
Beginning Units	34,087,260	34,087,260
Unit Purchases from Contributions	0.000	0.000
Unit Sales for Withdrawals	0.000	0.000
Unit Transfer In	0.000	0.000
Unit Transfer Out	0.000	0.000
Ending Units	34,087,260	34,087,260
Period Beginning Unit Value	10.694469	10.694469
Period Ending Unit Value	11.376825	11.376825

Please note the Grand Total is your actual fund account balance at the end of the period, including accrued contribution and disbursements. Please review your statement promptly. All information contained in your statement will be considered true and accurate unless you contact us within 30 days of receipt of this statement. If you have questions about the validity of this information, please contact CEPT141@calpers.ca.gov.