

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

WEDNESDAY, MAY 20, 2026, 9:30 AM

**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/84633452222>. The public can use this link and/or call **1 669 900 6833** Webinar ID: 846 3345 2222 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

Gray ____ Lynch ____

2.0 ANNOUNCEMENTS, AGENDA REVIEW, CHANGES AND APPROVAL

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

4.0 BUSINESS

4.1 Approval of Minutes from the April 22, 2026, Acquisition & Development Meeting (Pages 3-4)

Recommendation: Review and approve minutes.

4.2 Resolution #2026-08; Atwood III FY 24-25 Intention to Levy Assessments; Engineer's Report; Notice of Hearing (Pages 5-41)

Shall the Auburn Area Recreation and Park District Board approve Resolution #2026-08, a Resolution that would declare the Board's intention to levy the continued assessments for fiscal year 2026-27, preliminary approval of the Engineer's Report for the Atwood Ranch III Landscaping and Lighting Assessment District and providing for the notice of a public hearing on June 25, 2026, regarding levying the continued annual assessments for fiscal year 2026-27?

Discussion items:

1. Possible Locations for New Pickleball Courts (Pages 42-47)
2. 2025 - 2026 Project Activity Report (Pages 48-50)

5.0 ITEMS TO BE CONSIDERED AT FUTURE ACQUISITION & DEVELOPMENT MEETINGS

None.

6.0 BRIEF ANNOUNCEMENTS AND REPORTS FROM THE BOARD MEMBERS – PARK VISITS AND OBSERVATIONS

None.

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

ADJOURNMENT

May 15, 2026
Date

1:00 pm
Time

Cody Wagon
Secretary to the Board

**Auburn Area Recreation and Park District
Minutes of the Acquisition & Development Committee Meeting
Wednesday, April 22, 2026 at 9:30 AM
Canyon View Community Center, Board Room
471 Maidu Drive, Auburn, CA 95603**

1.0 CALL TO ORDER

The meeting of the Acquisition & Development Committee was called to order at 9:32 AM.

ROLL CALL

Vice-Chairperson Gray and Chairperson Lynch were present.

2.0 ANNOUNCEMENTS, AGENDA REVIEW, CHANGES AND APPROVAL

The agenda was approved as written.

3.0 PUBLIC COMMENT

None.

4.0 BUSINESS

4.1 Approval of Minutes from the March 2026 Acquisition & Development Meeting

The Committee reviewed and approved the minutes from the March 18, 2026, Acquisition & Development Committee Meeting.

4.2 ARD Beggs Field Score Booth Tower Staircase Replacement Project – Additional Funding

The Acquisition & Development Committee sent a positive recommendation to the Board of Directors to authorize an additional \$15,000 in contingency for the Beggs Field Score Booth Tower Staircase replacement Project.

Discussion Items:

1. Possible Locations for New Pickleball Courts – this item was discussed, and the Committee would like it brought back in May with estimates on the possible conversion of the Recreation Park outdoor basketball courts.
2. 2025 – 2026 Project Activity Report – this item was discussed.

5.0 ITEMS TO BE CONSIDERED AT FUTURE ACQUISITION & DEVELOPMENT MEETINGS

None.

6.0 BRIEF ANNOUNCEMENTS AND REPORTS FROM THE BOARD MEMBERS – PARK VISTS AND OBSERVATIONS

None.

ADJOURNED

As there was no further business, the meeting was adjourned at 10:17 AM.

Cathy Wayland
Board Secretary

April 28, 2026
Date

4.2 Cover sheet – Resolution #2026-08; Atwood III FY 24-25 Intention to Levy Assessments; Engineer's Report; Notice of Hearing

Auburn Area Recreation and Park District Acquisition and Development Meeting May 2026

THE ISSUE

Shall the Auburn Area Recreation and Park District Board approve Resolution #2026-08, a Resolution that would declare the Board's intention to levy the continued assessments for fiscal year 2026-27, preliminary approval of the Engineer's Report for the Atwood Ranch III Landscaping and Lighting Assessment District and providing for the notice of a public hearing on June 25, 2026, regarding levying the continued annual assessments for fiscal year 2026-27?

BACKGROUND

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

- Balloting Conducted: November-December 2004
- Ballot Results: 100.0 % of the weighted returned ballots were in support of the proposed assessment
- Board Approval of 1st Year Assessment Levies: December 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 2025-26 Approved Rate: \$216.44 per single-family equivalent benefit unit (SFE)
- Fiscal Year 2026-27 Proposed Rate: \$223.02 per single-family equivalent benefit unit (SFE)

SCI has reviewed the Assessment District's compliance with the recent court decisions such as Silicon Valley Taxpayers Association v. Santa Clara County Open Space Authority, Dahms v. Downtown Pomona Property, Bonander v. Town of Tiburon, and Golden Hill Neighborhood Association v. City of San Diego. Some enhancements and revisions to the Engineer's Report have been made to ensure the District's assessments are fully compliant with these decisions and the requirements of Proposition 218. These revisions do not modify the underlying assessment methodology or basis for the assessments.

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

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

PROPOSED FY 2026-27 BUDGET, SERVICES & IMPROVEMENTS

2 Year Profit/loss history

Summary of revenue and total cost	FY 2025-26	FY 2026-27
Revenue	\$30,951	\$31,892
Costs:		
Services	\$24,123	\$22,561
Transfer to/from Equipment Replacement Reserve	\$1,800	\$4,000
Incidentals	\$6,662	\$7,010

- Preserves/ Tot Lot Parks maintained:
 - a. Maintenance of a wetland Nature Preserve (which includes a pond), a tot lot and adjacent former "natural turf" area within the development area known as Atwood Ranch III. Maintenance is performed differently for the Nature Preserve (including the pond) versus the tot lot/park.
- Other Services:
 - a. Maintenance of trails in the wetlands preserve area
 - b. Monitoring of 10.69 acres of wetlands preserve area with associated riparian scrubland, seeps, floodplains, and drainage areas to a stormwater detention area
 - c. Reporting once yearly to the Army Corps of Engineers, including biology reports and project management reports. (Additional special visits were required during previous fiscal years.)

PROPOSED RATE AND CPI HISTORY

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

reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 5%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of 1) 5% or 2) the change in the CPI plus any Unused CPI as described above.

The maximum possible assessment rate for Fiscal Year 2025-26 was \$259.04 per single family equivalent benefit unit. The annual change in the CPI from December 2024 to December 2025 was 3.04%. Therefore, the maximum authorized assessment rate for Fiscal Year 2026-27 has increased from \$259.04 to \$266.92 per single family equivalent benefit unit. However, the estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2026-27 at the rate of \$223.02 per single family equivalent benefit unit, which is a 3.04% increase over fiscal year 2025-26 and less than the maximum authorized assessment rate. The total amount of revenues that the assessments would generate in fiscal year 2026-27 at the proposed rate of \$216.44 is approximately \$32,892.

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

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

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

Explanation for decreased assessment in 2016/17

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

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

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

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

Notification for the hearing on June 25, 2026, is done through a public notice in the Auburn Journal.

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

Fiscal Year	Max CPI Allowed	Max Rate allowed
FY 05-06		\$148.62
FY 06-07	1.95%	\$151.51
FY 07-08	3.44%	\$156.73
FY 08-09	3.84%	\$162.74
FY 09-10	0.01%	\$162.76
FY 10-11	2.61%	\$167.01
FY 11-12	1.52%	\$169.55
FY 12-13	2.92%	\$174.50
FY 13-14	2.22%	\$178.37
FY 14-15	2.57%	\$182.96
FY 15-16	2.67%	\$187.84
FY 16-17	3.17%	\$193.80
FY 17-18	3.53%	\$200.64
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%	\$246.56
FY 24-25	2.62%	\$253.02
FY 25-26	2.38%	\$259.04
FY 26-27	3.04%	\$266.92

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

Fiscal Year	Rate / SFE	Annual Revenues
FY 05-06	\$148.62	\$21,252
FY 06-07	\$148.62	\$21,252
FY 07-08	\$148.62	\$21,252
FY 08-09	\$148.62	\$21,252
FY 09-10	\$148.62	\$21,252
FY 10-11	\$148.62	\$21,252
FY 11-12	\$148.62	\$21,252
FY 12-13	\$148.62	\$21,252
FY 13-14	\$162.72	\$23,269
FY 14-15	\$182.12	\$26,043
FY 15-16	\$182.12	\$26,043
FY 16-17	\$155.10	\$22,179
FY 17-18	\$155.10	\$22,179
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
FY 24-25	\$211.41	\$30,231
FY 25-26	\$216.44	\$30,951
FY 26-27	\$223.02	\$31,892

RECOMMENDATION

ARD staff recommends that the Board approve Resolution #2026-08, a Resolution of Intention to Continue Assessments for Fiscal Year 2026-27, Preliminarily Approving the Engineer's Report with the staff-recommended budget and Providing for Notice of Hearing on June 25, 2026, for the Atwood Ranch III Landscaping and Lighting Assessment District.

FISCAL IMPACT

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

ATTACHMENTS

Atwood III Landscape and Lighting Engineer's Report for FY 26/27

Resolution #2026-08, a Resolution of intention to levy assessments for FY 26/27, preliminarily approving the engineer's report and providing for notice of hearing for the Atwood Ranch III Landscape and Lighting Assessment District.

FY 2026-27

Engineer's Report

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

May 2026
Preliminary Report

Engineer of Work:



4745 Mangels Boulevard
Fairfield, California 94534
707.430.4300
www.sci-cg.com

Auburn Area Recreation and Park District

Board of Directors

Sue Ingle, Chair

Mike Lynch, Vice Chair

H. Gordon Ainsleigh, Director

James A. Gray, Director

Scott Holbrook, Director

District Administrator

Kahl Muscott

Administrative Services Manager

Veona Galbraith

Clerk/Secretary of the Board and to the District Administrator

Cathy Warford

District Legal Counsel

Derek Cole

Engineer of Work

Lead Assessment Engineer, John Bliss, M. Eng., P.E.

SCI Consulting Group

Table of Contents

Executive Summary 1

- Assessment Background..... 1
- Engineer’s Report and Continuation of Assessments 2
- Legal Analysis..... 3
- Compliance with Current Law 5

Plans & Specifications..... 6

Fiscal Year 2026-27 Estimate of Cost and Budget 7

- Atwood Ranch III Landscaping and Lighting Assessment District 7

Method of Apportionment 10

- Method of Apportionment..... 10
- Discussion of Benefit 10
- Benefit Factors 12
- General versus Special Benefit 13
- Method of Assessment..... 15
- Assessment Apportionment..... 16
- Appeals and Interpretation 16

Assessment 17

Assessment Diagram 20

Appendix A – Assessment Roll, FY 2026-27 22

List of Figures

Figure 1 – Estimate of Cost	8
Figure 2 – Assessment Estimate of Cost, Fiscal Year 2026-27	18

Executive Summary

Assessment Background

The Auburn Area Recreation and Park District, Atwood Ranch III Landscaping and Lighting Assessment District (the "Assessment District") was formed by a mailed ballot proceeding in 2004 to provide funding for the maintenance and improvement of the neighborhood tot lot/park and wetlands Nature Preserve areas, including an existing pond, herby collectively referred to as the "Nature Preserve" 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 Nature Preserve and pond areas, and the tot lot/park maintenance to improve the appeal of the community, and maintenance of wetlands preserve areas pursuant to Army Corps of Engineers mandates.

Assessment Process

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

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

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

Based on the preceding annual adjustments, the maximum possible assessment rate for Fiscal Year 2025-26 was \$259.04 per single-family equivalent benefit unit. The annual change in the CPI from December 2024 to December 2025 was 3.04%. Therefore, the maximum authorized assessment rate for Fiscal Year 2026-27 has increased from \$259.04 to \$266.92 per single-family equivalent benefit unit. However, the estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2026-27 at the rate of \$223.02 per single-family equivalent benefit unit, which is a 3.04% increase over fiscal year 2025-26 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 February 26, 2026.

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 XIID of the California Constitution (the "Article"). This Report is the detailed Engineer's Report required by the Article and the Report required by Section 22565 of the Act.

Following 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 Nature Preserve and tot lot/park maintenance and improvements. This hearing is scheduled for June 25, 2026, 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 2026-27. If the assessments are so confirmed and approved, the levies will be submitted to the County Auditor/Controller in July 2025 for inclusion on the property tax roll for Fiscal Year 2026-27.

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 Nature Preserve, and pond areas and tot lot/park area are now provided by the Auburn Area RPD. For clarification purposes, the wetland Nature Preserve (“preserve”) is located in Lot B and C. The tot lot park/(“park”) area is located in Lot B. The clarification defines these areas because maintenance is performed differently for the Nature Preserve (including the pond) versus the tot lot/park.

Legal Analysis

Proposition 218

This assessment was formed consistent with Proposition 218, The Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996 and is now Article XIII C and XIII D of the California Constitution. Proposition 218 provides for benefit assessments to be levied to fund the cost of providing services, improvements, as well as maintenance and operation expenses to a public improvement that benefits the assessed property.

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

Silicon Valley Taxpayers’ Association, Inc. v. SCCOSA

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

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined

- Special benefits are directly received by and provide a direct advantage to property in the assessment district

Dahms v. Downtown Pomona Property

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

Bonander v. Town of Tiburon

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

Beutz v. County of Riverside

On May 26, 2010, the 4th District Court of Appeals issued a decision on the Steven Beutz v. County of Riverside (“Beutz”) appeal. This decision overturned an assessment for park maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services were not explicitly calculated, quantified, and separated from the special benefits.

Golden Hill Neighborhood Association v. City of San Diego

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

Compliance with Current Law

This Engineer's Report is consistent with the requirements of Article 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.

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

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

Installation, maintenance, and servicing of public improvements, including but not limited to labor, materials, supplies, utilities, and equipment, as applicable, for property within the Assessment District that is owned or maintained by the 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 2026-27 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/park within the development area known as Atwood Ranch III, as well as trails in the wetlands Nature Preserve area; irrigation and turf of a small grass area adjacent to the tot lot/park; monitoring of 10.69 acres of wetlands Nature Preserve, which includes the existing pond 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

Beginning Fund Balance, June 30, 2026¹	\$2,518.00
Equipment Replacement Reserve Balance, June 30, 2026²	\$4,496.00
Installation, Maintenance & Servicing Costs	
Maintenance Labor (Incl. Roll-Ups)	\$9,192.72
Water Costs	\$2,959.47
Park Improvements (turf, shrubs, walkways, irrigation)	\$7,170.48
Preserve Monitoring	\$3,237.94
Transfer to/from Equipment Replacement	\$4,000.00
Subtotal - Installation, Maintenance and Servicing	\$26,560.61
Administrative Costs	
County Collection Charges	\$324.99
Insurance	\$2,160.00
Administration Costs	\$4,524.72
Subtotal - Administration	\$7,009.71
Totals Installation, Maintenance, Servicing and Administration	\$33,570.32
Total Benefit of Improvements	\$33,570.32
Equivalent Dwelling Units (EDU)	143
Benefit Received per Equivalent Dwelling Unit	\$234.76
Less:	
Contribution from Other Sources for General Benefit	(\$1,678.52)
Net Cost Installation, Maintenance, Servicing and Administration	\$31,891.80
Budget Allocation to Property	\$31,891.80
Equivalent Dwelling Units (EDU)	143
Assessment per Equivalent Dwelling Unit	\$223.02

Budget Notes:

¹ 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 Nature Preserve 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 2026-27.

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

Historical Notes:

The maintenance of 10.69 acres of wetland preserves was provided by the developer for the first five years after the Assessment District was formed, beginning in Fiscal Year 2005-06. The wetlands Nature 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/park, 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 pond in the Nature 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 tot lot/park improvements and wetlands Nature 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 tot lot/park or wetland Nature Preserve 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 Nature Preserve and tot lot/park areas within the Assessment District.
- B. Access to improved Nature Preserve and tot lot/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 Nature Preserve and tot lot/park improvements are a direct advantage and special benefit to property that is proximate to a Nature Preserve and tot lot/ park that is improved by an assessment:

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

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

Benefit Factors

The special benefits from the Improvements are further detailed below:

Proximity to improved Nature Preserve and tot lot/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 Nature Preserve and tot lot/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 Nature Preserve and tot lot/park areas provided by the Assessments. This is a direct advantage and special benefit to property in the Assessment District.

Improved views within the Assessment District

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

Extension of a property's outdoor areas and green spaces for properties within proximity to the Improvements

In large part, because it is cost-prohibitive to provide large open land areas on property in the Assessment District, the residential and other benefiting properties in the Assessment District do not have large outdoor areas and green spaces. The Nature Preserve and tot lot/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 Nature Preserve and tot lot/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 Nature Preserve and tot lot/park areas 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 February 26, 2026, ordered the initiation of proceedings for the continuation of the assessments for the Atwood Ranch III Landscaping and Lighting Assessment District for Fiscal Year 2026-27, pursuant to the provisions of the Landscaping and Lighting Act of 1972 and Article XIID of the California Constitution (collectively “the Act”); and

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

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

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

The amount to be paid for said improvements and the expense incidental thereto, to be paid by the Atwood Ranch III Landscaping and Lighting Assessment District for the Fiscal Year 2026-27, is generally as follows in Figure 2 on the next page.

Figure 2 – Assessment Estimate of Cost, Fiscal Year 2026-27

Item	FY 2026-27 Budget
Park Maintenance & Improvements	\$19,323
Preserve Maintenance and Monitoring	\$3,238
Transfer To/From Equipment Replacement	\$4,000
Incidental Expenses	\$7,010
TOTAL BUDGET	\$33,570
Less:	
Contribution from Other Sources for General Benefit	\$1,679
NET AMOUNT TO ASSESSMENTS	\$31,892

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 2025-26 was \$259.04 per single family equivalent benefit unit. The annual change in the CPI from December 2024 to December 2025 was 3.04%. Therefore, the maximum authorized assessment rate for Fiscal Year 2026-27 has been increased from \$259.04 to \$266.92 per single family equivalent benefit unit. However, the estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2026-27 at the rate of \$223.02 per single family equivalent benefit unit, which is a 3.04% increase over fiscal year 2025-26 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 2026-27. 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 2026-27 for each parcel or lot of land within the said Atwood Ranch III Landscaping and Lighting Assessment District.

Dated: May 15, 2026

Engineer of Work



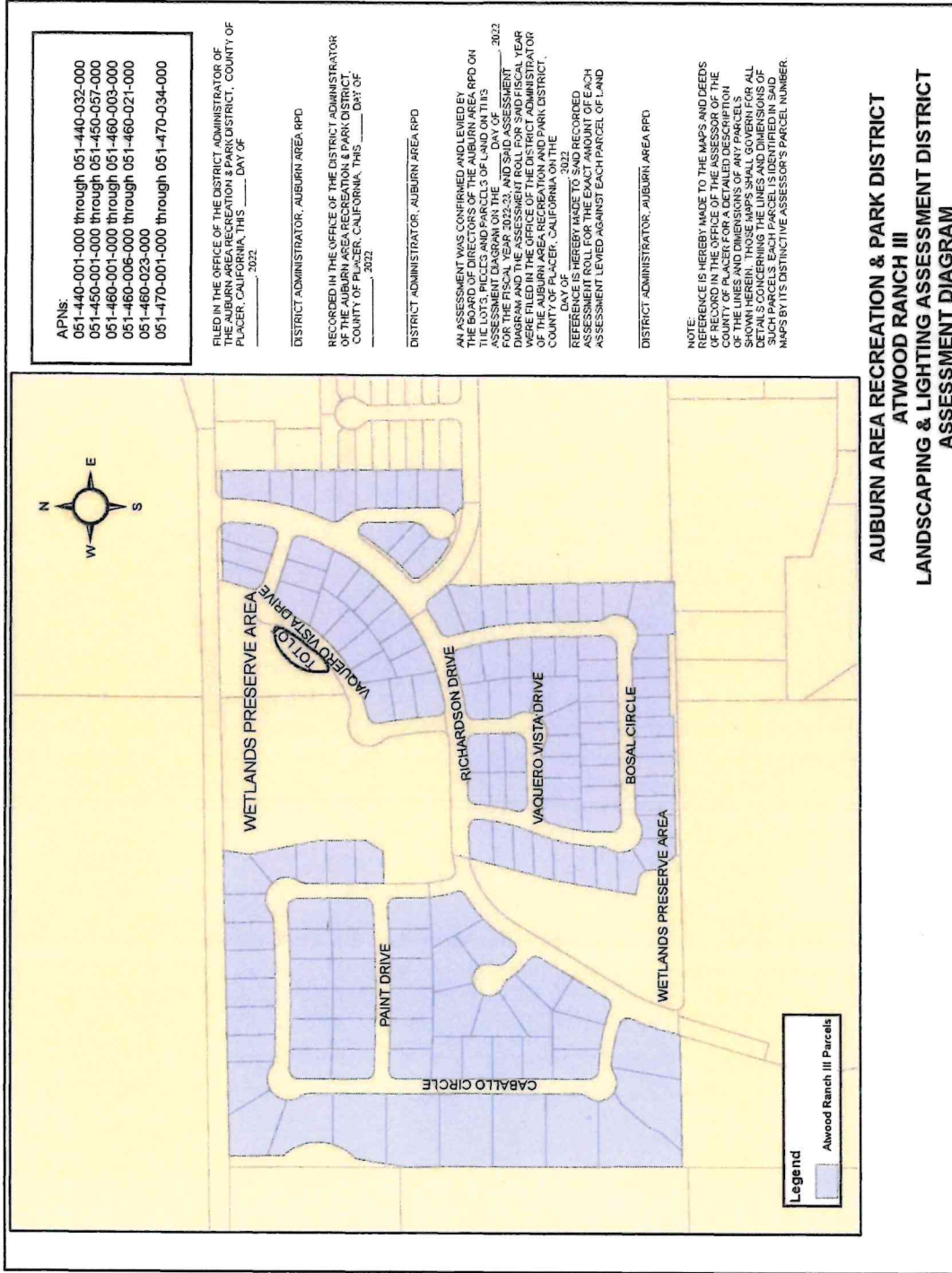
By

A handwritten signature in black ink that reads "John W. Bliss". The signature is written over a horizontal line that serves as a signature line.

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 2026-27

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

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

(This Page Intentionally Left Blank)

RESOLUTION NO. 2026-08

**A RESOLUTION OF INTENTION TO CONTINUE ASSESSMENTS
FOR FISCAL YEAR 2026-27, PRELIMINARILY APPROVING
ENGINEER'S REPORT, AND PROVIDING FOR NOTICE OF HEARING
FOR THE AUBURN AREA RECREATION AND PARK DISTRICT, ATWOOD RANCH III
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT**

WHEREAS, on January 27, 2005, by its Resolution No. 2005-01, after receiving a weighted majority of 100% of ballots in support of the proposed assessment, this Board ordered the formation of and levied the first assessment within the Atwood Ranch III Landscaping and Lighting Assessment District of the Auburn Area Recreation and Park District (the "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 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. 2026-2, the Board ordered the preparation of an Engineer's Report for the Atwood Ranch III Landscaping and Lighting Assessment District (the "District") for fiscal year 2026-27; and

WHEREAS, pursuant to said Resolution, the Engineer's Report was prepared by SCI Consulting Group, Engineer of Work, in accordance with 22565, *et. seq.*, of the Streets and Highways Code (the "Report") and Article XIID of the California Constitution; The Report has been made, filed with the Clerk of the Board and duly considered by the Board and is hereby deemed sufficient and preliminarily approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Auburn Area Recreation and Park District, (the "Board"), State of California, that it is the intention of this Board to continue and to collect assessments within the District for fiscal year 2026-27. It is proposed that Atwood Ranch III Landscaping and Lighting Assessment District undertake the following

improvements: installation, maintenance and servicing of public facilities. Installation will include but not be limited to, playground equipment, irrigation and sprinkler systems, landscaping, turf, park grounds, park facilities, landscape corridors, trails, ponds, wetlands preserve areas, fencing, piers, signage, benches, tables, and all necessary appurtenances, and labor, materials, supplies, utilities and equipment, as applicable, for property owned or maintained by the Auburn Area Recreation and Park District. Maintenance means the furnishing of services and materials for ordinary and usual maintenance, operation and servicing of said improvements, including repair, removal, or replacement of all or part of any improvement; providing for the life, growth, health and beauty of landscaping; cleaning, sandblasting and painting of walls and other improvements to remove or cover graffiti, and monitoring of wetlands preserve areas. Servicing means the furnishing of electric current or energy for the operation or lighting of any improvements, and water for irrigation of any landscaping or the maintenance of any other improvements.

BE IT FURTHER RESOLVED that 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.

BE IT FURTHER RESOLVED that 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. Therefore, the assessment may be continued 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.

BE IT FURTHER RESOLVED that based on the preceding annual adjustments, the maximum possible assessment rate for Fiscal Year 2025-26 was \$259.04 per single family equivalent benefit unit. The annual change in the CPI from December 2024 to December 2025 was 3.04%. Therefore, the maximum authorized assessment rate for Fiscal Year 2026-27 has increased from \$259.04 to \$266.92 per single family equivalent benefit unit. However, the estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2026-27 at the rate of \$223.02 per single family equivalent benefit unit, which is a 3.02% increase over fiscal year 2025-26 and less than the maximum authorized assessment rate.

BE IT FURTHER RESOLVED, by the Governing Board of the Auburn Area Recreation and Park District that a Public Hearing shall be held on June 25, 2026, at 6:00 p.m. at Board Room of the District Office, 471 Maidu Drive, Auburn, CA to consider the ordering of the improvements and the continuation of the proposed assessments. Prior to the conclusion of the hearing, any interested person may file a written protest with the Board, or, having previously filed a protest, may file a written withdrawal of that protest. A written protest shall state all grounds of objection. A protest by a property owner shall contain a description sufficient to identify the property owned by such owner.

Such protest or withdrawal of protest should be mailed to Auburn Recreation and Park District, 471 Maidu Drive, Auburn, CA 95603-5723. Notice of the hearing is to be given by publishing a notice once, at least ten (10) days prior to the date of the hearing above specified, in a newspaper circulated in the Auburn Area Recreation and Park District.

DULY AND REGULARLY ADOPTED by the Governing Board of the Auburn Area Recreation and Park District this 28th day of May 2026 by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Kahl Muscott
District Administrator

Michael G. Lynch
Chair, Board of Directors

Discussion Item #1: Cover sheet – Possible Locations for New Pickleball Courts

Auburn Area Recreation and Park District Acquisition and Development meeting March, 2026; April, 2026; May, 2026

The Issue

A discussion about possible locations for new pickleball courts. This item was requested to be discussed by the A&D Committee.

Background

ARD currently has the following inventory of pickleball and tennis courts:

Regional Park

6 permanent outdoor pickleball courts
4 permanent outdoor tennis courts
3 indoor pickleball courts using the multi-use gym (these courts are only available at certain times)

Recreation Park

3 indoor pickleball courts using the multi-use gym (these courts are only available at certain times)

Meadow Vista Park

4 permanent outdoor pickleball courts
1 permanent outdoor tennis court

Sugar Pine Ridge Park (“Winchester Park”)

1 permanent outdoor tennis court

In addition to this, ARD also partnered with the City of Auburn and created 3 new *permanent pickleball courts at the School Park Preserve (* the courts are technically multiuse and can be used for other purposes such as events).

The continuing growth of pickleball has resulted in sometimes lengthy waits for court time.

The Auburn Pickleball Club has indicated that they have interest in helping to build new courts. It was requested that staff provide information on possible locations. That information, with photos and pros/cons for each location is attached.

Please note that the cost to build new courts is not listed as a con on any of the sites, as this is a constant. If a site has possible extra costs to build, a notation is made.

At the March A&D meeting, the committee asked for more information about two possibilities:

- 1) Converting the Recreation Park outdoor basketball court to pickleball courts. A document is attached with a basic drawing and some pictures. Please note some of the “Existing Conditions” notes on the drawing.
- 2) Converting existing tennis courts to pickleball courts. The last time tennis courts were converted, the cost was \$17,000, which only included basic crack repair. For budget purposes, the District would need to at least double that amount. Other costs would include the costs of new pickleball nets and any additional/improved crack repair.

At the April A&D meeting, the Committee requested a more detailed cost estimate to convert the Recreation Park outdoor basketball court to pickleball courts. Staff has provided an estimate (attached). It should be noted that this is a cost estimate based on information obtained by ARD staff. Actual costs may vary if/when the project is put out to bid.

Recommendation for the Acquisition and Development Committee

Review and discuss.

Fiscal Impact

Unknown at this time

Attachments

Cost estimate for converting Recreation Park outdoor basketball to pickleball courts.
Drawing and pictures of a possible conversion of the Recreation Park outdoor basketball courts
Possible locations for new pickleball courts

ARD OPINION OF PROBABLE CONSTRUCTION COST

Recreation Park Basketball Court Pickleball Conversion 05-13-26

<i>Item</i>	<i>Quantity</i>	<i>Unit</i>	<i>Unit Cost</i>	<i>Extension</i>
1 Site Preparation				
Mobilization	1	ls	\$2,500.00	\$2,500.00
Blank	0	sf	\$0.00	\$0.00
Subtotal				\$2,500.00
2 Site Improvements				
Demolish (E) Concrete Paving	4752	sf	\$5.00	\$23,760.00
Misc Demo & Dispose (posts, footings, etc.)	1	ea	\$2,500.00	\$2,500.00
Earthwork soil cut & dispose	1	ea	\$3,500.00	\$3,500.00
3' High Keystone Retaining Wall	100	lf	\$175.00	\$17,500.00
3" AB Behind Wall w Drainpipe	300	sf	\$3.50	\$1,050.00
4' Ornamental Fence (guardrail)	100.0	lf	\$75.00	\$7,500.00
New Asphalt Paving (2" ac over 4" ab)	5640.0	sf	\$8.00	\$45,120.00
New PB Court Surfacing (3 courts)	1.0	ls	\$20,000.00	\$20,000.00
Nets, Posts, Sleeves & Anchors	1.0	ls	\$15,000.00	\$15,000.00
Subtotal				\$135,930.00
3 Other				
Blank	0	sf	\$0.00	\$0.00
Blank	0	ea	\$0.00	\$0.00
Blank	0	ea	\$0.00	\$0.00
Blank	0	ea	\$0.00	\$0.00
Blank	0	ea	\$0.00	\$0.00
Blank	0	lf	\$0.00	\$0.00
Blank	0	lf	\$0.00	\$0.00
Blank	0	lf	\$0.00	\$0.00
Subtotal				\$0.00
4 Other				
Blank	0	ls	\$0.00	\$0.00
Subtotal				\$0.00
Subtotal				\$138,430.00
20% Construction Contingency				\$27,686.00
Cost Opinion Total				\$166,116.00

NOTES:

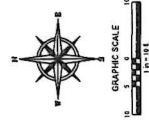
1) A Construction Contingency is provided to cover for concealed site conditions and additional work not anticipated.



REC PARK BASKETBALL COURT

Write a description for your map

Legend



- EXISTING CONDITIONS-REC PARK BASKETBALL AREA**
- *TO FIT THREE PICKLEBALL COURTS, COURT SIZE NEEDS TO BE EXPANDED 6' TWO DIRECTIONS AS SHOWN
 - *EXISTING PAVING IS CONCRETE WITH JOINTS AND CRACKS-NEEDS SLIPSHEET SYSTEM FOR GOOD PB SURFACE.
 - *EXPANSION WEST WILL NEED RETAINING WALL WITH GUARDRAIL FENCE ON TOP PLUS BENCHES/SLABS NEED TO MOVE. LIGHT POLE BASE NEEDS TO BE REMOVED AS WELL.
 - *SITE WOULD NEED PERIMETER FENCE EAST SIDE MIN. TO KEEP BALLS FROM ROLLING DOWN HILL.

DATE	03/12/22	SHEET	L-1	OF	1
<p>REC PARK BASKETBALL COURT PICKLEBALL STUDY</p>					
<p>AR D ARCHITECTURAL RECORD DRAWINGS</p>					
<p>COMPILED: N/A DESIGNED: MFS DRAWN: MFS PROJ. ENGR.</p>					
REVISIONS	NO.	DESCRIPTION	APPRO.	DATE	

JOB NO. N/A

Possible pickleball courts at Recreation Park outdoor basketball courts





2026/2027 PROJECT ACTIVITY REPORT		UPDATED 05/13/26	
PROJECT	EST. COST	NOTES	EST. COMPLETED
PINK COLORED SECTIONS INDICATE NEW ACTIVITY			
RECREATION PARK			
North Playground	120,000.00	Vendor design criteria has been sent to eight interested playground companies and their playground renderings are due Friday, May 29. The voting period will be four weeks. Staff is planning on recommending award of contract to the company that gets the most votes at the July 30 Board of Directors meeting.	FALL 2026
North Playground ADA Path of Travel	30,000.00	Concrete walkway ADA path of travel has been re-designed to come off the NE corner of the gym by the splash pad instead of across the lawn. A separate, shorter non-ADA concrete path may be constructed to come off of the main asphalt path for parents with strollers but this is being re-considered and may be removed from scope. Staff is in process of finalizing the drawings for this work and will be obtaining budget pricing from a contractor prior to being officially put out to bid. Project is planned to follow the playground replacement work.	SUMMER 2026
Beggs Field Scoreboard Replacement	7,500.00	Staff has initiated the permit for this work through the City of Auburn and obtained the required structurally engineered post and footing designs. Staff is awaiting sponsor logos from Little League in order to place the order for the scoreboard. Auburn Little League has been working in the background getting a licensed contractor lined up to do the work.	SPRING/SUMMER 2026
Beggs Field Score Tower Stairs	40,000.00	Project construction has been pushed out to July 1, 2026 to not interfere with upcoming Little League season. At the pre-construction meeting it was discovered that the existing concrete pad the stairs are sitting on is sloped away from the building and the new stairs will need this to be flat. Pricing has been obtained from the contractor and this extra work will be incorporated into the project.	AUGUST/SEPTEMBER 2026
Beggs Field Wall Guardrails	30,000.00	Guard railings need to be installed on retaining walls higher than 30". Parking lot and driveway to the "back 40".	WINTER/SPRING 2026/2027
New Irrigation Pump & Filter	100,000.00	Existing pump and filter need to be replaced. Massive old pressure tank needs removal and disposal as well if budget allows.	FALL/WINTER 2026
Utility Cart Garages & Chargers	60,000.00	Small garages with doors and charging outlets to be constructed in the Maintenance Yard (by the other garages) for the gator carts.	WINTER/SPRING 2026/2027

2026/2027 PROJECT ACTIVITY REPORT		UPDATED 05/13/26		EST. COMPLETED
PROJECT	EST. COST	NOTES	PINK COLORED SECTIONS INDICATE NEW ACTIVITY	
MEADOW VISTA PARK				
Meadow Vista Park Ballfield		SFLL's contractors have just installed the two concrete pads for the sheds/snack shacks. Shed placement and dugout bench installation are the only items of work remaining. Sheds have been installed-staff is not sure about the dugout benches at this time.		TBD
ASHFORD PARK				
Spillway Repair & Asphalt Pave to Garage	100,000.00	Safety issue of the tripping hazard at the surface has been repaired and staff is working on a new concrete spillway design that will also incorporate a stem wall below to prevent the pond from undermining the pavement (as it currently is doing). New asphalt paving work from spillway to the garage will be pushed out to late spring/summer.		SPRING/SUMMER 2026
Maintenance Garage Drive Entry Improvements	15,000.00	Project has been completed.		MAY 2026
Pond Fill Culvert Sinkhole	TBD	Staff has reached out to contractors and obtained a scope and budget estimate to abandon the existing pipe and trench in a new one off to the side and out of the dog park (\$145K). On 5/13 meeting was held with the ARD insurance team to discuss the claim and they asked staff to proceed with preparing a bid package and putting the work out to formal public bid to get a firm contract price. Additionally, staff will approach the adjacent property owner again and get some sort of permission to perform the work on the pipe which resides on their property for about 30 feet.		SPRING/SUMMER 2026
OVERLOOK PARK				
REGIONAL PARK & MARRIOTT MEADOWS SITE				

2026/2027 PROJECT ACTIVITY REPORT		UPDATED 05/13/26		EST. COMPLETED
PROJECT	EST. COST	NOTES		
Marriot Meadows CD's and Park Construction Project (2021/22)	TBD	PINK COLORED SECTIONS INDICATE NEW ACTIVITY A county Encroachment Permit will be needed for the park's driveway connection to Richardson Drive, Building Permits will be needed for the restroom, shade structures and electrical, and ARD will need to comply with the Placer County Conservation Program (PCCP) requirements and pay mitigation fees for converting wooded area into park amenities. Project bidding is being pushed out to Fall/Winter 2026 for a Spring 2027 construction start hopefully finishing in Fall 2027. Project grant funding needs to be expended by June, 2028. A video conference meeting with Staff and Dudek has been set to review the PCCP Program and a Dudek Biologist will need to be hired to fill out some of the paperwork and monitor the site for raptors and bats prior to construction.	BID FALL/WINTER 2026, CONSTRUCT SPRING/SUMMER 2027	
Pickleball/Tennis Courts	TBD	Courts will be monitored this winter for water damage and a long french drain project partially surrounding the courts has been added to the project list. When installed, it is hoped that this drainage system will remedy the suspected water intrusion under the paved surfaces. This french drain is proposed to be pushed out to 27/28 fiscal year due to workloads. A slip-sheet repair system, also on the project list, is now proposed to be pushed out to 28/29 fiscal year.	2027/28 FISCAL YEAR	
CVCC				
Bike Park - Construction & Maintenance (2015/2016)	4,800.00	Two more dirt shipments have become required for the jump and trail sections of the park but the pump track work has been completed. ATA will reimburse ARD for the last 70 yards of soil and the second curb/sidewalk protection rentals.	SPRING 2026	
RAILHEAD PARK				
WINCHESTER PARK				
Fiscal Year Projects Total:	507,300.00			