

**FEATHER RIVER RECREATION AND PARK DISTRICT
1875 FEATHER RIVER BLVD., OROVILLE, CA 95965**

DISTRICT BOARD MEETING

Regular Board Meeting

June 26, 2018

Location: FRRPD Conference Room

AGENDA Closed Session 5:00PM/ Open Session 5:30PM

In accordance with the Americans with Disabilities Act, if you need a special accommodation to participate in the meeting, please contact the District Administrative Office at (530)533-2011 at least 48 hours in advance of the meeting.

1. CALL MEETING TO ORDER

Time: _____

2. ROLL CALL

- Director Marcia Carter _____
- Director Scott Kent Fowler _____
- Director Steven Rocchi _____
- Vice Chairperson Emberland _____
- Chairperson Victoria Smith _____

3. PLEDGE OF ALLEGIANCE

4. ADJOURNMENT TO CLOSED SESSION

A. Pursuant to Government Code section 54956.9(b)(3)(A), Conference with Legal Counsel – Anticipated Litigation (two cases) based on facts and circumstances that might result in litigation but which may not yet be known to the potential claimant or claimants.

5. ANNOUNCEMENTS FROM CLOSED SESSION

6. PUBLIC COMMENT

At this time, the Board will extend the courtesy of the Hearing Session to interested parties who wish to speak on items not on the agenda. State law prohibits the Board from taking action on any item presented if it is not listed on the agenda, except under special circumstances as defined in the Government Code. You are limited to three (3) minutes. The Board reserves the right to limit public comment to 15 minutes, and can reopen public comment at a later time. The Chairperson will invite anyone the audience wishing to address the Board on a matter not listed on the agenda to state your name for the record and make your presentation. The Board will not and cannot take any action except for brief response by the Board or staff to a statement or question relating to a non-agenda item.

7. ACKNOWLEDGEMENTS

8. CONSENT AGENDA

Items listed on the Consent Agenda are considered routine and will be enacted, approved, or adopted by one motion unless a request for removal or explanation is received from a Board member, staff, or member of the public. Items removed from the Consent Agenda shall be considered immediately following the adoption of the Consent Agenda.

- A. Review and approve May 22, 2018 Regular Board Meeting Minutes (Appendix A)**
- B. Review May 2018 Financial Statements (Appendix B)**
- C. Review application and appoint Susan Sears to Benefit Assessment District (BAD) Committee (Appendix C)**

VOTE

Director Marcia Carter	_____
Director Scott Kent Fowler	_____
Director Steven Rocchi	_____
Vice Chairperson Emberland	_____
Chairperson Victoria Smith	_____

9. ITEMS PULLED FROM THE CONSENT AGENDA

10. PUBLIC HEARINGS

- A. PUBLIC HEARING: 2018-19 FISCAL YEAR BUDGET (no action) (Appendix D)**
Final 2018-19 Fiscal Year Budget adoption scheduled for July 24, 2018
- B. PUBLIC HEARING: 2018-19 ENGINEERS REPORT (no action) (Appendix E)**
Final 2018-19 Engineers Report adoption scheduled for July 24, 2018

11. ACTION ITEMS (Require vote)

- A. Review and approve allocation of funds and explore possible grant options (i.e. SBF) necessary to repair Nelson Pool (Appendix F)**
Requested Action: Direction to Staff

VOTE

Director Marcia Carter	_____
Director Scott Kent Fowler	_____
Director Steven Rocchi	_____
Vice Chairperson Emberland	_____
Chairperson Victoria Smith	_____

B. RESOLUTION NO. 1387-18 YEAR-END TRANSFER OF FUNDS \$247,468 FROM BENEFIT ASSESSMENT ACCOUNT TO GENERAL FUND 2017-18 BUDGETED MAINTENANCE OPERATING EXPENSES (Appendix G)

Requested Action: Adopt the Resolution

VOTE

Director Marcia Carter	_____
Director Scott Kent Fowler	_____
Director Steven Rocchi	_____
Vice Chairperson Emberland	_____
Chairperson Victoria Smith	_____

C. RESOLUTION NO. 1388-18 YEAR-END TRANSFER OF FUNDS \$200K FROM BANK OF WEST MERCHANT ACCOUNT (CREDIT CARD PAYMENTS RECEIVED) TO GENERAL FUND (Appendix H)

Requested Action: Adopt the Resolution

VOTE

Director Marcia Carter	_____
Director Scott Kent Fowler	_____
Director Steven Rocchi	_____
Vice Chairperson Emberland	_____
Chairperson Victoria Smith	_____

D. RESOLUTION NO. 1389-18: ANNUAL RESOLUTION OF THE FEATHER RIVER RECREATION AND PARK DISTRICT BOARD OF DIRECTORS ADOPTING THE 2018-19 APPROPRIATIONS LIMITATIONS (Appendix I)

Requested Action: Adopt the Resolution

VOTE

Director Marcia Carter	_____
Director Scott Kent Fowler	_____
Director Steven Rocchi	_____
Vice Chairperson Emberland	_____
Chairperson Victoria Smith	_____

E. RESOLUTION NO. 1390-18 ALLOCATION UP TO \$40,000 FROM THE GENERAL FUND FOR REQUIRED COUNTY PERMITS AND REQUIRED AMERICANS WITH DISABILITIES ACT (ADA) COMPLIANCE IMPROVMENTS RELATED TO THE INSTALLATION OF NEW PLAY STRUCTURES AT PALERMO PARK (Appendix J)

Requested Action: Adopt the Resolution

VOTE

Director Marcia Carter	_____
Director Scott Kent Fowler	_____
Director Steven Rocchi	_____
Vice Chairperson Emberland	_____
Chairperson Victoria Smith	_____

F. Review Riverbend Park change order request (Appendix K)

Requested Action: Approve request

VOTE

Director Marcia Carter	_____
Director Scott Kent Fowler	_____
Director Steven Rocchi	_____
Vice Chairperson Emberland	_____
Chairperson Victoria Smith	_____

12. NON-ACTION ITEMS

A. Fund raising options *Presentation by Valerie Navarro (Appendix L)*

13. DIRECTOR, & COMMITTEE REPORTS, MANAGER & STAFF REPORTS

The following committees met: Finance

14. CORRESPONDENCE

None

15. UNFINISHED BUSINESS

16. BOARD ITEMS FOR NEXT AGENDA

Final 2018-19 Budget

17. ADJOURNMENT

Time: _____

**FEATHER RIVER RECREATION AND PARK DISTRICT
1875 FEATHER RIVER BLVD., OROVILLE, CA 95965**

DISTRICT BOARD MEETING

Regular Board Meeting
May 22, 2018

Location: FRRPD Conference Room

Other Location: 4130 Lake Tahoe Blvd., South Lake Tahoe, CA 96150 Room 405

DRAFT Minutes

Closed session 5:00PM/ Open Session 5:30PM

The public portion of the meeting was recorded by Chairperson Smith.

Chairperson Smith called the meeting to order at 5:01pm.

IN ATTENDANCE

Chairperson Victoria Smith	<u>Present</u>
Vice Chairman Gary Emberland	<u>Present</u>
Director Scott Kent Fowler	<u>Present</u> via phone
Director Marcia Carter	<u>Present</u>
Director Steven Rocchi	<u>Present</u>

ADJOURNMENT TO CLOSED SESSION

A. Pursuant to Government Code section 54956.9(b)(3)(A), Conference with Legal Counsel – Anticipated Litigation (two cases) based on facts and circumstances that might result in litigation but which may not yet be known to the potential claimant or claimants.

The Pledge of Allegiance was performed.

ANNOUNCEMENTS FROM CLOSED SESSION

No action taken; direction given to staff

PUBLIC COMMENT

ACKNOWLEDGEMENTS

CONSENT AGENDA

- A. Review and approve the 11.28.17 Regular Board Meeting Minutes**
- B. Review and approve the 11.30.17 Special Board Meeting Minutes**
- C. Review and approve the 1.17.18 Special Board Meeting Minutes**
- D. Review and approve the 3.8.18 Special Board Meeting Minutes**
- E. Review and approve the 3.22.18 Special Board Meeting Minutes**
- F. Review and approve the 3.29.18 Special Board Meeting Minutes**
- G. Review and approve the 4.10.18 Special Board Meeting Minutes**
- H. Review and approve the 4.24.18 Regular Board Meeting Minutes**

I. Review and approve the 4.26.18 Special Board Meeting Minutes

Vice Chairperson made the motion to approve the Consent Agenda, with grammatical errors corrected.

Director Carter seconded the motion.

***The motion to pass the Consent Agenda, with grammatical errors corrected, was approved by a 4-0-1 vote. Director Rocchi abstained from the vote.**

ITEMS PULLED FROM THE CONSENT AGENDA**J. Review and approve the Financials**

There was a brief discussion of the financials.

Director Rocchi made the motion to approve the Financials.

Vice Chairperson Emberland seconded the motion.

***The motion to approve the financials was approved by a unanimous vote.**

REGULAR AGENDA**ACTION ITEMS****1. Public Safety Sponsored Trunk or Treat Fee Waiver Request for Nelson Complex**

Sheriff Honea made a presentation to the Board.

Director Rocchi made the motion to approve the Public Safety Sponsored Trunk or Treat Fee Waiver Request for Nelson Complex.

Director Carter seconded the motion.

***The motion to approve the Public Safety Sponsored Trunk or Treat Fee Waiver Request for Nelson Complex was approved by a unanimous vote.**

2. Butte Local Agency Formation Commission (LAFCO) has extended an invitation to the District to nominate a replacement to serve on the LAFCO Board.

There was discussion by the Board and members of the public.

Director Carter Made the motion to nominate Vice Chairperson Gary Emberland to serve on the LAFCO Board.

Director Rocchi seconded the motion.

***The motion to nominate Vice Chairperson Gary Emberland to serve on the LAFCO Board was approved by a unanimous vote.**

3. Butte Local Agency Formation Commission (LAFCO) has extended an invitation to the District to vote for a Special District Representative to the Consolidated Redevelopment Agency (RDA) Oversight Board for Butte County.

There was discussion by the Board, FRRPD Legal Counsel, and the public.

Director Carter made the motion to vote for Bob Malowney.

Vice Chairperson Emberland seconded the motion.

***The motion to vote for Bob Malowney was approved by a unanimous vote.**

4. Request for additional funds in order to complete the Berry Creek Park Restroom Project.

There was discussion by the Board and Loren Gill and others from Berry Creek.

Director Fowler made the motion to approve additional funds in order to complete the Berry Creek Park Restroom Project.

Vice Chairperson Emberland seconded the motion.

***The motion for additional funds in order to complete the Berry Creek Park Restroom Project was approved by a unanimous vote.**

Director Fowler left the meeting at 6:40pm.

5. Staff request for direction regarding providing workers' compensation coverage for the Board and other regular District volunteers.

There was discussion by the Board, members of the public, and the General Manager.

Vice Chairperson Emberland made the motion to adopt Resolution No. 1385-18 A

Resolution declaring that select volunteers shall be deemed to be employees of the District for the sole purpose of providing Workers' Compensation coverage for said certain individuals while providing their services, with only the Board of Directors to be covered.

Director Carter seconded the motion.

***The motion to adopt Resolution No. 1385-18 A Resolution declaring that select volunteers shall be deemed to be employees of the District for the sole purpose of providing Workers' Compensation coverage for said certain individuals while providing their services, with only the Board of Directors to be covered was approved by a 4-0-1 vote. Director Fowler was absent.**

6. Staff request to extend the credit limit on District credit cards.

There was discussion by the Board, General Manager, and members of the public.

Vice Chairperson made the motion to increase the credit limit 3 of the Bank of the West credit cards to \$5,000 and increase the credit limit of the General Manager's credit card to \$7,500.

Director Rocchi seconded the motion.

***The motion to increase the credit limit 3 of the Bank of the West credit cards to \$5,000 and increase the credit limit of the General Manager's credit card to \$7,500 was approved by a 4-0-1 vote. Director Fowler was absent.**

7. Staff request to reconsider committee appointments.

There was discussion by the Board and the General Manager.

Chairperson Smith appointed Director Rocchi to the Recreation Committee and to be an alternate for the Supplemental Benefits Fund (SBF) Committee.

Chairperson Smith gave direction to make 2 vacancies on the Benefits Assessment District Committee and to have the committee bring their choices back to the Board.

8. Staff request to for the Board to increase the BAD assessment by the 2017 Consumer Price Index (CPI) of 2.94% and set the date of the public hearing.

There was discussion by the Board, General Manager, and the public.

Director Rocchi made the motion to increase the BAD assessment by the 2017 Consumer Price Index (CPI) of 2.94% and set the date of the public hearing to June 26, 2018 at 5:30pm.

Vice Chairperson Emberland seconded the motion.

*** The motion to increase the BAD assessment by the 2017 Consumer Price Index (CPI) of 2.94% and set the date of the public hearing to June 26, 2018 at 5:30pm was approved by a 3-1-1 vote. Director Fowler was absent and Chairperson Smith voted no.**

NON-ACTION ITEMS

None

DIRECTOR, & COMMITTEE REPORTS, MANAGER, & STAFF REPORTS

The following committees met: Finance and BAD committees met.

The Policies and Procedures Committee will meet soon.

General Manager gave a report regarding the Legislative Days Conference he attended.

Chairperson Smith and Vice Chairperson Emberland attended the SBF Committee meeting.

CORRESPONDENCE

A. Letter from Rotary of Oroville requesting partnership and use of Nelson Complex for the July 4th Fireworks celebration.

UNFINISHED BUSINESS

BOARD ITEMS FOR NEXT AGENDA

Excess Property

Update on Nelson Pool

Update on Riverbend Park Phase 1

Chairperson Smith adjourned the meeting at 7:29pm.

Feather River Recreation & Park District Excluding Flood Insurance Proceeds/Expenses										24 Annual total Payroll Periods: 26		MONTHLY ACTUAL VS. MONTHLY BUDGET																					
Business Manager Staff Report-										PAYROLL USE		Payroll %		92%		Paid 24 out of 26 Payroll		Annual Budget divided by "X" amount of months															
See staff comments for detailed monthly expenses explained and comment on YTD budget over/under										May-18		YTD		YTD		YTD		YTD BUDGET		May-18		May-18		MONTHLY		YTD							
										Apr-18		May-18		TOTAL		Annual Budget		(Under)		% used		STAFF COMMENTS MONTHLY		ACTUAL YTD		BUDGET		MONTHLY		YTD			
																						TOTAL		11		(Under)		% used		STAFF COMMENTS: UNDER/OVER			
																														BUDGET AND GENERAL COMMENTS			
Ordinary Income/Expense																																	
Income																																	
4100 - Tax Revenue										631,619		29,209		1,569,424		1,550,000		19,424		101%				1,569,424		1,420,833		148,591		110%			
4150 - Tax Revenue (BAD)										103,810				247,114		270,057		(22,943)		92%				247,114		247,552		(438)		100%			
Program Income																																	
4350 - Discounts & Credits										(645)		(536)		(6,132)		(7,750)		1,618		79%				(6,132)		(7,104)		972		86%			
4300 - Program Income										75,715		68,990		873,705		1,056,675		(182,970)		83%		May18: Classes \$6k, Preschool \$32k, Rentals/Bday \$1.7k, Gymnastics \$21k, Sports Adult/Youth Sports \$3.2k, Aquatics \$5k		873,705		968,619		(94,914)		90%			
Total - Program Income										75,070		68,454		867,573		1,048,925		(181,352)		83%				867,573		961,515		(93,942)		90%			
4400 - Donation & Fundraising Income										15				10,493		4,000		6,493		262%				10,493		3,667		6,826		286%			
4500 - Grant/Reimbursed Expense Income														45,059		35,000		10,059		129%				45,059		32,083		12,976		140%			
4600 - Other Income										30		90		150		1,000		(850)						150		917		(767)					
4900 - Interest Income														8,081		7,500		581		108%				8,081		6,875		1,206		118%			
4905 - Interest Income - BAD														842		600		242		140%				842		550		292		153%			
Total Income										810,544		97,753		2,748,736		2,917,082		(168,346)		94%				2,748,736		2,673,992		74,744		103%			
Gross Profit										810,544		97,753		2,748,736		2,917,082		(168,346)		94%				2,748,736		2,673,992		74,744		103%			
Expense																																	
Payroll Expenses																																Adjusted Payroll Budget Used % to reflect total pay periods paid vs. budgeted	
5010 - Wages & Salaries										83,317		82,188		1,075,010		1,407,893		(332,883)		76%		YTD Average Wages-W/Comp: Budgeted: \$67.6k per payroll, Expensed average \$55.6k per payroll year to date		1,075,010		1,290,569		(215,559)		83%			
5020 - Employer Taxes										9,380		8,336		111,691		141,657		(29,966)		79%				111,691		129,852		(18,161)		85%			
5030 - Employee Benefits										11,055		9,934		109,652		154,558		(44,906)		71%				109,652		141,678		(32,026)		77%			
5040 - Workers Comp										3,123		3,129		39,744		54,603		(14,859)		73%				39,744		50,053		(10,309)		79%			
5060 Labor/Benefits CIP Projects														0		(25,000)		25,000		0%				0		(22,917)		22,917		0%			
5060 Labor OT Riverbend FEMA														0		0		0						0									
Total - Payroll Expenses										106,875		103,587		1,336,097		1,733,711		(397,614)		77%				1,336,097		1,589,235		(253,138)		83%			
5031 GASB 68 Benefit Expense														24,691		26,275		(1,584)		94%				24,691		24,085		606		103%		Jul17: Paid in full. Balance of budget for GASB reports to be paid next month	
5100 - Advertising & Promotion										3,418		210		6,178		10,000		(3,822)		62%		Apr18: Activity Guide \$2.7k, KZFR underwriting \$975		6,178		9,167		(2,989)		67%			
5120 - Bank Fees										2,869		588		10,787		14,000		(3,213)		77%		Apr18: \$2k annual bank fees for loans		10,787		12,833		(2,046)		84%			
5130 - Charitable Contributions														2,500		2,500		0		100%				2,500		2,292		208		109%		Annual donation to Do It Leisure paid in full	
5140 - Copying & Printing										1,191		903		9,705		11,000		(1,295)		88%				9,705		10,083		(378)		96%			
5155 - Employment New Hire Screen										334		250		2,171		3,985		(1,814)		54%				2,171		3,653		(1,482)		59%			
5160 - Dues, Mbrshps, Publications, Subscription										696		104		14,051		12,000		2,051		117%				14,051		11,000		3,051		128%		Under budgeted for this account. 2018-19 budget will adjust accordingly	
5170 - Education & Development										1,459		515		4,134		12,000		(7,866)		34%		May18: GM Legislative Days Conference \$325, 2 Maint Staff Sports field maintenance \$190Apr18: Aquatics Chemical Operator training, 2 staff \$600, Early Ed Conference \$195.		4,134		11,000		(6,866)		38%			
5175 - Equipment Rental/Lease										329		358		3,687		31,000		(27,313)		12%				3,687		28,417		(24,730)		13%		Budgeted for 3 trucks lease expense. Mid year changed expense to Fixed Assets, 1 truck leased as option to buy. 1 Dump Trailer to be purchased in place of Dump Truck lease.	
Equipment, Tools & Furn (<\$5k)																																	
5182 - Operating ET&F										155		99		2,590		3,700		(1,110)		70%				2,590		3,392		(802)		76%			
5184 - Program ET&F												1,475		11,572		15,600		(4,028)		74%		May18: Preschool new tricycles		11,572		14,300		(2,728)		81%			
5186 - Site/Shop ET&F										747		338		5,157		14,000		(8,843)		37%				5,157		12,833		(7,676)		40%			
5187 - Computers & Technology ET&F										456		293		7,506		10,000		(2,494)		75%				7,506		9,167		(1,661)		82%			
Total - Equipment, Tools & Furn (<\$5k)										1,358		2,205		26,825		43,300		(16,475)		62%				26,825		39,692		(12,867)		68%			
5200 - Insurance										41				46,084		49,500		(3,416)		93%				46,084		45,375		709		102%		Jul17 Paid Liability insurance in full. Budget balance included \$6k trampoline insurance. Normally tramp insurance paid in February for a full year. This year, \$2.5k paid Feb-Jun. Insurance company changing annual policy to run July through June to match other policies.	
5210 - Interest Expense - Operating										147		144		1,414		0		1,414						1,414		0		1,414				2017-18 Financed maintenance truck	
5225 - Postage & Delivery										44		103		1,306		3,500		(2,194)		37%				1,306		3,208		(1,902)		41%			
Professional & Outside Svcs																																	
5232 - Accounting										200		595		26,114		30,000		(3,886)		87%		May18: Accounting qtrly review		26,114		27,500		(1,386)		95%		Auditor paid in full.	
5233 - Bands/Recreation														700		1,850		(1,150)		38%				700		1,696		(996)		41%		Seasonal expense: Summer months concert in parks	
5234 - Board Stipends										800		700		10,100		12,000		(1,900)		84%				10,100		11,000		(900)		92%			

Feather River Recreation & Park District Excluding Flood Insurance Proceeds/Expenses										24		MONTHLY ACTUAL VS. MONTHLY BUDGET																					
Business Manager Staff Report-										PAYROLL USE		Payroll %		92%		Annual total Payroll Periods: 26 Paid 24 out of 26 Payroll																	
See staff comments for detailed monthly expenses explained and comment on YTD budget over/under										May-18		YTD		YTD		YTD		YTD BUDGET		May-18		May-18		MONTHLY		YTD							
										Apr-18		May-18		TOTAL		Annual Budget		Over		92%		ACTUAL YTD		BUDGET		Over		100%					
																		(Under)		% used		STAFF COMMENTS MONTHLY TRANSACTIONS		TOTAL		11		(Under)		% used		STAFF COMMENTS: UNDER/OVER BUDGET AND GENERAL COMMENTS	
5235 - Recreation Instructors										2,233	4,465	23,362	42,100	(18,738)	55%		23,362	38,592	(15,230)	61%													
5236 - Legal										3,287	10,760	61,516	18,000	43,516	342%		61,516	16,500	45,016	373%													
5237 - Contract Janitorial										5,050	5,050	55,550	71,000	(15,450)	78%		55,550	65,083	(9,533)	85%													
5239 - Outside Service Admin/Consult										1,463	5,893	97,124	27,000	70,124	360%	May18: HR investigation \$4.7k	97,124	24,750	72,374	392%	BAD Report \$15k, 2 or 2 annual payments. Unbudgeted expense Interim General Manager \$20k. Unbudgeted \$36k six months previous GM contract. Unbudgeted \$12.5k HR investigation. Total \$68.5k expensed unbudgeted items.												
Total - Professional & Outside Svcs										13,033	27,463	274,466	201,950	72,516	136%		274,466	185,121	89,345	148%													
5250 - Rent												230	2,200	(1,970)	10%		230	2,017	(1,787)	11%													
- Repairs & Maintenance																																	
5261 - Building R&M										302	922	27,305	35,000	(7,695)	78%		27,305	32,083	(4,778)	85%													
5262 - Equipment R&M										1,103	392	10,102	22,000	(11,898)	46%		10,102	20,167	(10,065)	50%													
5263 - General R&M										1,428	505	4,744	30,000	(25,256)	16%		4,744	27,500	(22,756)	17%													
5264 - Grounds R&M										3,406	1,821	20,765	45,000	(24,235)	46%		20,765	41,250	(20,485)	50%													
5265 - Janitorial Supplies										1,568	1,380	23,462	28,750	(5,288)	82%		23,462	26,354	(2,892)	89%													
5266 - Vandalism Repair										1,074	371	11,928	15,000	(3,072)	80%		11,928	13,750	(1,822)	87%													
5267 - Vehicle R&M										81	422	4,457	6,500	(2,043)	69%		4,457	5,958	(1,501)	75%													
5268 - Aquatics Pool R&M										3,974	7,876	27,936	45,000	(17,064)	62%		27,936	41,250	(13,314)	68%													
5269 - Outside Contractor/Services R&M										75		11,879	20,000	(8,121)	59%		11,879	18,333	(6,454)	65%													
Total - Repairs & Maintenance										13,011	13,689	142,578	247,250	(104,672)	58%		142,578	226,646	(84,068)	63%													
5270 - Security										836	110	4,850	8,000	(3,150)	61%		4,850	7,333	(2,483)	66%													
- Supplies - Consumable																																	
5281 - Misc Staff & Uniform Supplies										306	1,963	8,318	9,000	(682)	92%	May18: \$1.5 lifeguard uniforms/visors	8,318	8,250	68	101%													
5282 - Office Supplies										478	267	4,704	6,500	(1,796)	72%		4,704	5,958	(1,254)	79%													
5284 - Program Food										974	1,162	10,185	12,000	(1,815)	85%		10,185	11,000	(815)	93%													
5286 - Program Supplies										948	1,389	23,155	22,000	1,155	105%	May18: Preparing for summer camp, aquatics and events.	23,155	20,167	2,988	115%	\$7.5k not in operating budget, FRRPD reimbursed by parents for Cheer Uniforms posted to program income to offset expense												
5287 - Safety Supplies										29	588	3,358	3,000	358	112%	May18: Preparing to open swimming pools	3,358	2,750	608	122%	offset under budgeted in g/l 5289 Site Supplies												
5289 - Site Supplies											437	1,276	2,000	(724)	64%		1,276	1,833	(557)	70%	offset over budget in g/l 5287 Safety Supplies												
Total - Supplies - Consumable										2,735	5,806	50,996	54,500	(3,504)	94%		50,996	49,958	1,038	102%													
5290 - Taxes, Lic., Notices & Permits										50	1,350	4,488	6,800	(2,312)	66%		4,488	6,233	(1,745)	72%													
5300 - Telephone/Internet										891	1,027	10,564	14,000	(3,436)	75%	May18: Increased internet speed to Act Center	10,564	12,833	(2,269)	82%													
- Transportation, Meals & Travel																																	
5312 - Air, Lodging, Other Travel										581		2,943	3,000	(57)	98%	Apr18: Hotel 2 day Aquatics Operator conference in south bay area.	2,943	2,750	193	107%													
5314 - Fuel										1,850	1,961	16,942	22,000	(5,058)	77%		16,942	20,167	(3,225)	84%													
5316 - Meals										112		575	1,000	(425)	58%	Apr18: Hotel 2.5 day training for 2 staff Aquatics Operator conference in south bay area.	575	917	(342)	63%													
5318 - Mileage										68	532	2,000	3,000	(1,000)	67%	May18: Staff travel to Sacramento for conferences, staff travel San Fran for Jr Giants conference	2,000	2,750	(750)	73%													
Total - Transportation, Meals & Travel										2,611	2,493	22,460	29,000	(6,540)	77%		22,460	26,583	(4,123)	84%													
- Utilities																																	
5322 - Electric										7,036	9,910	92,842	110,000	(17,158)	84%		92,842	100,833	(7,991)	92%													
5324 - Garbage										1,529	1,559	19,332	23,000	(3,668)	84%		19,332	21,083	(1,751)	92%													
5326 - Gas/Propane										476	196	4,882	8,000	(3,118)	61%		4,882	7,333	(2,451)	67%													
5328 - Sewer										146	146	3,606	4,000	(394)	90%		3,606	3,667	(61)	98%													
5329 - Water										2,456	5,481	68,600	100,000	(31,400)	69%		68,600	91,667	(23,067)	75%													
Total - Utilities										11,643	17,292	189,262	245,000	(55,738)	77%		189,262	224,583	(35,321)	84%													
Total Expense										163,571	178,197	2,189,524	2,761,471	(571,947)	79%		2,189,524	2,531,348	(341,824)	86%													
Total Profit (Loss)										646,973	(80,444)	559,212	155,611	403,601			559,212	142,643	416,569														
Other Income/Expense																																	
Other Income																																	
4200 - Impact Fee Income										6,906	5,710	46,066					46,066	0															
4910 - Interest Income - Impact Fees												2,132					2,132	0															
9990 Gail (Loss) on Asset Disposal												0					0	0															
Total Other Income										6,906	5,710	48,198					48,198	0															
Other Expense																																	
7000 - Year End Adj Fair Value Adjustment												0					0																
7210 - Debt Interest Expense										9,558	9,558	107,874	117,429				107,874	107,643															
Total Other Expense										9,558	9,558	107,874	117,429				107,874	107,643															
Net Other Income										(2,652)	(3,848)	(59,676)					(59,676)	0															
Net Income										644,321	(84,292)	499,536	38,182				499,536	35,000															

Feather River Recreation & Park District
 Balance Sheet
 As of May 31, 2018

7:43 AM
 06/20/2018
 Accrual Basis

	May 31, 18	May 31, 17	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
1010 - Treasury Cash				
1010.1 - Treasury Cash - General	763,706.71	878,248.27	-114,541.56	-13.04%
1010.2 - Treasury Cash - Reserve	383,594.00	243,594.00	140,000.00	57.47%
Total 1010 - Treasury Cash	1,147,300.71	1,121,842.27	25,458.44	2.27%
1020 - Imprest Cash	1,000.00	357.70	642.30	179.56%
1030 - BofW - Merchant Acct.	201,713.58	136,500.02	65,213.56	47.78%
1031 - BofW Project RIVERBEND	2,427,715.19	146.38	2,427,568.81	1,658,401.97%
1040 - Fund 2610 - BAD	272,125.05	266,935.14	5,189.91	1.94%
1050 - Impact Fees				
1051 - Impact - Parklands	203,967.74	159,626.70	44,341.04	27.78%
1052 - Impact - Public Use	6,337.17	51,877.63	-45,540.46	-87.78%
1053 - Impact - Aquatics	31,890.92	26,210.19	5,680.73	21.67%
Total 1050 - Impact Fees	242,195.83	237,714.52	4,481.31	1.89%
Total Checking/Savings	4,292,050.36	1,763,496.03	2,528,554.33	143.38%
Accounts Receivable				
1210 - Accounts Receivable	14,975.79	46,715.87	-31,740.08	-67.94%
Total Accounts Receivable	14,975.79	46,715.87	-31,740.08	-67.94%
Other Current Assets				
1302 - FEMA Riverbend Claim A/R	250,000.00	64,613.63	185,386.37	286.92%
1310 - Miscellaneous Receivables	0.00	667.94	-667.94	-100.00%
1316 - Prepaid Expenses/Debt Interest	9,557.72	10,168.74	-611.02	-6.01%
1320 - Umpqua Bank Project Fund	188,856.12	241,800.00	-52,943.88	-21.9%
Total Other Current Assets	448,413.84	317,250.31	131,163.53	41.34%
Total Current Assets	4,755,439.99	2,127,462.21	2,627,977.78	123.53%
Fixed Assets				
1410 - Land	627,494.00	627,494.00	0.00	0.0%
1420 - Buildings & Improvements	10,314,889.08	18,147,685.61	-7,832,796.53	-43.16%
1430 - Equipment & Vehicles	826,723.21	778,105.83	48,617.38	6.25%
1440 - Construction in Progress				
1443 - CIP Riverbend Restoration RB99	461,387.82	0.00	461,387.82	100.0%
1446 - CIP Act Center Improvement AC99	0.00	7,022.70	-7,022.70	-100.0%
1447 - CIP Berry Creek Bathroom BC99	25,330.75	6,129.11	19,201.64	313.29%
Total 1440 - Construction in Progress	486,718.57	13,151.81	473,566.76	3,600.77%
1499 - Accumulated Depreciation	-3,872,382.85	-5,455,785.08	1,583,402.23	29.02%
Total Fixed Assets	8,383,442.01	14,110,652.17	-5,727,210.16	-40.59%
Other Assets				
1550 - GASB 68 CalPERS Valuation				
1551 - GASB68 Deferred Outflow Pension	124,015.00	59,598.00	64,417.00	108.09%
Total 1550 - GASB 68 CalPERS Valuation	124,015.00	59,598.00	64,417.00	108.09%
Total Other Assets	124,015.00	59,598.00	64,417.00	108.09%
TOTAL ASSETS	13,262,897.00	16,297,712.38	-3,034,815.38	-18.62%
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 - Accounts Payable	61,203.57	69,995.17	-8,791.60	-12.56%
Total Accounts Payable	61,203.57	69,995.17	-8,791.60	-12.56%
Credit Cards				
2300 - Credit Cards Payable				
2335 - BofW CC 2122 GM	752.12	1,155.32	-403.20	-34.9%
2337 - BoW CC 4607 Preschool	641.70	1,101.46	-459.76	-41.74%
2338 - BoW CC 6280 Maintenance	991.19	566.25	424.94	75.05%
2339 - BoW CC 9561 General	0.00	396.97	-396.97	-100.0%
Total 2300 - Credit Cards Payable	2,385.01	3,220.00	-834.99	-25.93%
2350 - Supplier Accounts				
2353 - Walmart	557.31	188.00	369.31	196.44%
2354 - Home Depot	814.96	4,889.69	-4,074.73	-83.33%
2357 - Tractor Supply	0.00	-173.53	173.53	100.0%
Total 2350 - Supplier Accounts	1,372.27	4,904.16	-3,531.89	-72.02%
Total Credit Cards	3,757.28	8,124.16	-4,366.88	-53.75%
Other Current Liabilities				
2100 - Payroll Liabilities				
2120 - Payroll Taxes payable	-2.47	0.00	-2.47	-100.0%
2160 - Workers Comp Payable	-1,661.36	5,573.82	-7,235.18	-129.81%
2170 - Retirement Payable	-0.02	0.00	-0.02	-100.0%
2180 - Health Insurance Payable	2,667.53	5,915.69	-3,248.16	-54.91%

Feather River Recreation & Park District
Balance Sheet
As of May 31, 2018

7:43 AM
06/20/2018
Accrual Basis

	May 31, 18	May 31, 17	\$ Change	% Change
2185 - Dental Insurance Payable	566.41	948.03	-381.62	-40.25%
2186 - Life Insurance Payable	62.10	75.60	-13.50	-17.86%
2187 - Aflac Payable	996.40	1,028.54	-32.14	-3.13%
2199 - Accrued Leave Payable	20,664.82	26,077.44	-5,412.62	-20.76%
Total 2100 - Payroll Liabilities	23,293.41	39,619.12	-16,325.71	-41.21%
2200 - Sales Tax Payable	0.00	7.81	-7.81	-100.0%
2400 - Deposits/Refunds to Customers	0.00	-95.00	95.00	100.0%
2410 - Gift Certificate Liability	0.00	190.00	-190.00	-100.0%
Total Other Current Liabilities	23,293.41	39,721.93	-16,428.52	-41.36%
Total Current Liabilities	88,254.26	117,841.26	-29,587.00	-25.11%
Long Term Liabilities				
2954 - Ford Motor Vehicle Loan	30,912.20	0.00	30,912.20	100.0%
2955 - Umpqua Bank Tax Exempt Bond A	3,248,015.00	3,445,750.00	-197,735.00	-5.74%
2960 - Umpqua Bank Taxable Bond B	165,000.00	188,000.00	-23,000.00	-12.23%
2975 - GASB 68 CalPERS Liab Valuation				
2976 - GASB 68 Deferred Inflow Pension	85,013.00	147,641.00	-62,628.00	-42.42%
2977 - GASB 68 Net Penison Liability	709,041.00	522,135.00	186,906.00	35.8%
Total 2975 - GASB 68 CalPERS Liab Valuation	794,054.00	669,776.00	124,278.00	18.56%
Total Long Term Liabilities	4,237,981.20	4,303,526.00	-65,544.80	-1.52%
Total Liabilities	4,326,235.46	4,421,367.26	-95,131.80	-2.15%
Equity				
3010 - Imprest Cash Reserve	1,000.00	1,000.00	0.00	0.0%
3020 - General Reserve	20,000.00	20,000.00	0.00	0.0%
3030 - Investment in Assets	5,022,758.82	11,217,061.82	-6,194,303.00	-55.22%
3040 - General Fund Balance	-23,687.34	-111,251.09	87,563.75	78.71%
3050 - Benefit Assessment District	24,168.02	29,608.18	-5,440.16	-18.37%
3060 - Impact Fees (general)	243,785.83	190,206.56	53,579.27	28.17%
Net Income	3,648,636.21	529,719.65	3,118,916.56	588.79%
Total Equity	8,936,661.54	11,876,345.12	-2,939,683.58	-24.75%
TOTAL LIABILITIES & EQUITY	13,262,897.00	16,297,712.38	-3,034,815.38	-18.62%

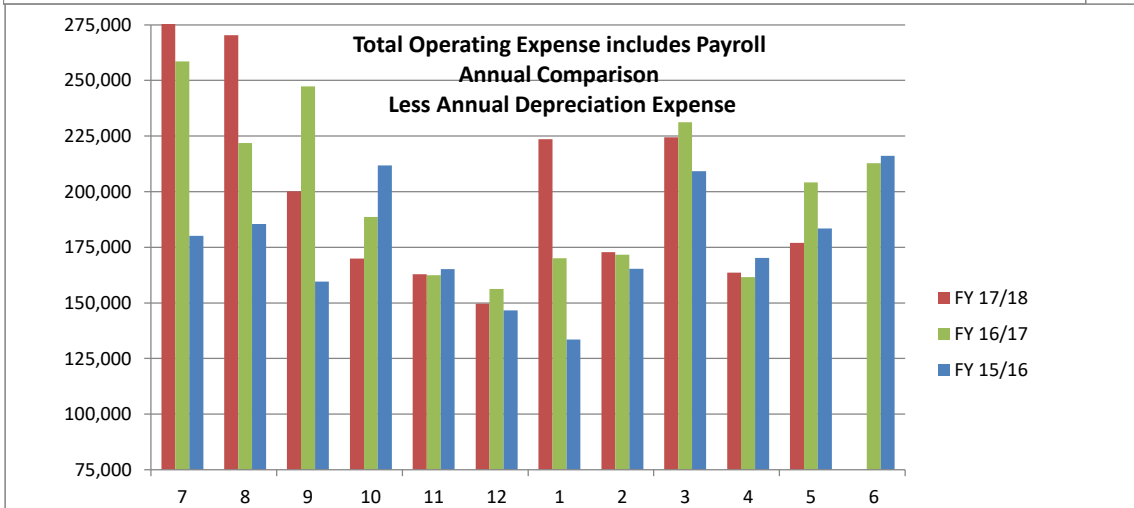
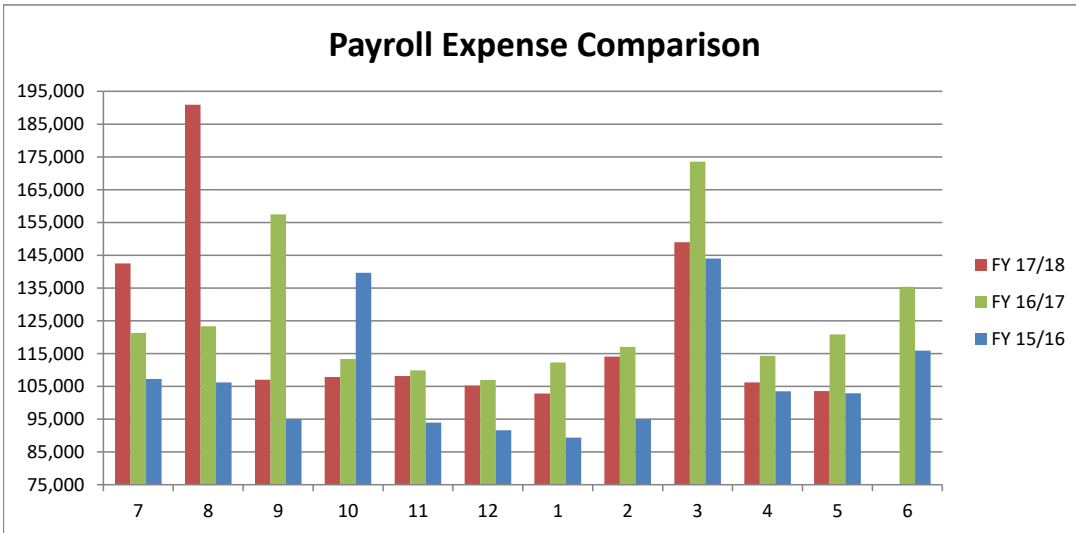
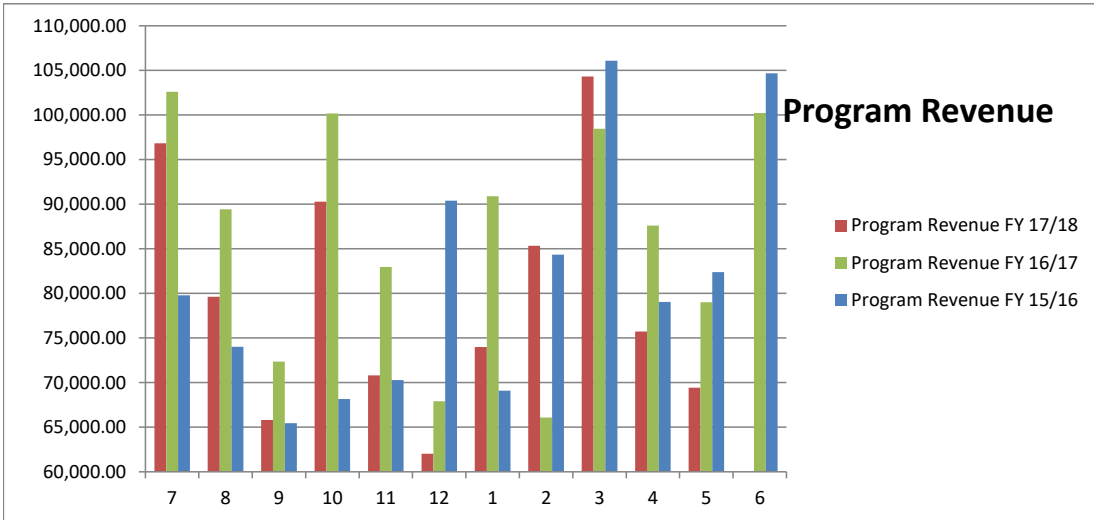
**Feather River Recreation & Park District
Detail Fixed Asset & Bonds
As of May 31, 2018**

**4:09 PM
06/09/2018
Accrual Basis**

	Date	Source Name	Memo	Amount	Balance
1031 - BofW Project RIVERBEND					2,572,473.07
	05/10/2018	Melton Design Group	CONSTRUCTION ADMIN	-2,421.20	2,570,051.87
	05/24/2018	Franklin Construction, Inc	RIVERBEND PARK PHASE I	-127,490.05	2,442,561.82
	05/24/2018	Melton Design Group	RIVERBEND PHASE I PLANNING	-14,846.63	2,427,715.19
Total 1031 - BofW Project RIVERBEND				-144,757.88	2,427,715.19
1302 - FEMA Riverbend Claim A/R					250,000.00
Total 1302 - FEMA Riverbend Claim A/R					250,000.00
1320 - Umpqua Bank Project Fund					188,856.12
Total 1320 - Umpqua Bank Project Fund					188,856.12
1410 - Land					627,494.00
Total 1410 - Land					627,494.00
1420 - Buildings & Improvements					10,314,889.08
Total 1420 - Buildings & Improvements					10,314,889.08
1430 - Equipment & Vehicles					802,004.23
	05/01/2018	Rental Guys, Inc.	HUSTLER 104 MOWER & MULCH KIT FIXED ASSET #171807	24,718.98	826,723.21
Total 1430 - Equipment & Vehicles				24,718.98	826,723.21
1440 - Construction in Progress					344,381.89
1443 - CIP Riverbend Restoration RB99					319,051.14
	05/02/2018	Franklin Construction, Inc	MOBILIZATION, EROSION CONTROL, TEMP FENCING, DEMOLITION & INVESTIGATION	123,950.05	443,001.19
	05/02/2018	Franklin Construction, Inc	CLEANING/REPAIRING BATHROOMS, LIFT STATION, VAULT RESTROOMS	10,250.00	453,251.19
	05/02/2018	Franklin Construction, Inc	5% RETENTION	-6,710.00	446,541.19
	05/11/2018	Melton Design Group	CONSTRUCTION ADMIN, MASTER RENOVATION PLAN/PUBLIC COMMENT	14,846.63	461,387.82
Total 1443 - CIP Riverbend Restoration RB99				142,336.68	461,387.82
1447 - CIP Berry Creek Bathroom BC99					25,330.75
Total 1447 - CIP Berry Creek Bathroom BC99					25,330.75
Total 1440 - Construction in Progress				142,336.68	486,718.57
2955 - Umpqua Bank Tax Exempt Bond A					-3,297,450.00
	05/01/2018	Bank of New York Mellon	2015A PRINCIPAL PAYMENT	49,435.00	-3,248,015.00
Total 2955 - Umpqua Bank Tax Exempt Bond A				49,435.00	-3,248,015.00
2960 - Umpqua Bank Taxable Bond B					-173,000.00
	05/01/2018	Bank of New York Mellon	2015B PRINCIPAL PAYMENT	8,000.00	-165,000.00
Total 2960 - Umpqua Bank Taxable Bond B				8,000.00	-165,000.00

Feather River Recreation & Park District Excluding Flood Insurance Proceeds/Expenses												24				MONTHLY ACTUAL VS. MONTHLY BUDGET															
Income Statement												PAYROLL USE		Payroll %		92%		Annual Budget divided by "X" amount of months													
May-18												YTD	YTD	YTD	YTD BUDGET	May-18	May-18	MONTHLY	YTD												
												TOTAL	Annual	Over	92%	ACTUAL YTD	BUDGET	Over	100%												
												TOTAL	Budget	(Under)	% used	TOTAL	11	(Under)	% used												
																MONTHS															
Ordinary Income/Expense																															
Income																															
4100 - Tax Revenue																															
4150 - Tax Revenue (BAD)																															
• Program Income																															
4350 - Discounts & Credits												(464)	(393)	(555)	(503)	(555)	(529)	(635)	(647)	(670)	(645)	(536)	(6,132)	(7,750)	1,618	79%	(6,132)	(7,104)	972	86%	
4300 - Program Income												96,816	79,626	65,814	90,288	70,810	62,024	73,974	85,346	104,302	75,715	68,990	873,705	1,056,675	(182,970)	83%	873,705	968,619	(94,914)	90%	
Total - Program Income												96,352	79,233	65,259	89,785	70,255	61,495	73,339	84,699	103,632	75,070	68,454	867,573	1,048,925	(181,352)	83%	867,573	961,515	(93,942)	90%	
4400 - Donation & Fundraising Income													8,535	15	2	200	125	20	268	1,313	15		10,493	4,000	6,493	262%	10,493	3,667	6,826	286%	
4500 - Grant/Reimbursed Expense Income														2,000		4,100		0	38,959				45,059	35,000	10,059	129%	45,059	32,083	12,976	140%	
4600 - Other Income																		30			30	90	150	1,000	(850)		150	917	(767)		
4900 - Interest Income														2,819	3,200					2,062			8,081	7,500	581	108%	8,081	6,875	1,206	118%	
4905 - Interest Income - BAD														645			80			117			842	600	242	140%	842	550	292	153%	
Total Income												96,352	87,768	70,738	164,790	74,555	1,016,587	90,013	132,512	107,124	810,544	97,753	2,748,736	2,917,082	(168,346)	94%	2,748,736	2,673,992	74,744	103%	
Gross Profit												96,352	87,768	70,738	164,790	74,555	1,016,587	90,013	132,512	107,124	810,544	97,753	2,748,736	2,917,082	(168,346)	94%	2,748,736	2,673,992	74,744	103%	
Expense																															
• Payroll Expenses																															
5010 - Wages & Salaries												115,464	157,488	86,608	86,426	88,014	85,596	80,455	90,286	119,168	83,317	82,188	1,075,010	1,407,893	(332,883)	76%	1,075,010	1,290,569	(215,559)	83%	
5020 - Employer Taxes												11,472	14,947	7,492	7,829	8,059	7,582	11,011	11,534	14,049	9,380	8,336	111,691	141,657	(29,966)	79%	111,691	129,852	(18,161)	85%	
5030 - Employee Benefits												9,500	12,731	9,780	10,524	8,516	9,001	8,395	9,129	11,087	11,055	9,934	109,652	154,558	(44,906)	71%	109,652	141,678	(32,026)	77%	
5040 - Workers Comp												4,160	5,754	3,162	3,114	3,564	3,039	2,926	3,156	4,617	3,123	3,129	39,744	54,603	(14,859)	73%	39,744	50,053	(10,309)	79%	
5060 Labor/Benefits CIP Projects																							0	(25,000)	25,000	0%	0	(22,917)	22,917	0%	
5060 Labor OT Riverbend FEMA																							0	0	0		0				
Total - Payroll Expenses												140,596	190,920	107,042	107,893	108,153	105,218	102,787	114,105	148,921	106,875	103,587	1,336,097	1,733,711	(397,614)	77%	1,336,097	1,589,235	(253,138)	83%	
5031 GASB 68 Benefit Expense												23,991	700										24,691	26,275	(1,584)	94%	24,691	24,085	606	103%	
5100 - Advertising & Promotion												82		2,084	100	187		10	48	39	3,418	210		6,178	10,000	(3,822)	62%	6,178	9,167	(2,989)	67%
5120 - Bank Fees												1,239	914	817	730	825	789	532	700	784	2,869	588		10,787	14,000	(3,213)	77%	10,787	12,833	(2,046)	84%
5130 - Charitable Contributions														1,250					1,250					2,500	2,500	0	100%	2,500	2,292	208	109%
5140 - Copying & Printing												798	769	673	827	1,374	752	619	619	1,180	1,191	903		9,705	11,000	(1,295)	88%	9,705	10,083	(378)	96%
5155 - Employment New Hire Screen												97	308		193	115	315	120	188	251	334	250		2,171	3,985	(1,814)	54%	2,171	3,653	(1,482)	59%
5160 - Dues, Mbrshps, Publications, Subscription												375	1,658	716	237	6,657	1,389	595	722	902	696	104		14,051	12,000	2,051	117%	14,051	11,000	3,051	128%
5170 - Education & Development												25	1,810	25	200			100			1,459	515		4,134	12,000	(7,866)	34%	4,134	11,000	(6,866)	38%
5175 - Equipment Rental/Lease												232	723	299	63		83	974	626		329	358		3,687	31,000	(27,313)	12%	3,687	28,417	(24,730)	13%
• Equipment, Tools & Furn (<\$5k)																															
5182 - Operating ET&F												0	324		180	490		1,289		53	155	99		2,590	3,700	(1,110)	70%	2,590	3,392	(802)	76%
5184 - Program ET&F												286		6,598	2,892				321		1,475			11,572	15,600	(4,028)	74%	11,572	14,300	(2,728)	81%
5186 - Site/Shop ET&F												413		(73)	515	1,353		1,209	655		747	338		5,157	14,000	(8,843)	37%	5,157	12,833	(7,676)	40%
5187 - Computers & Technology ET&F												0	800			275		1,306	4,247	129	456	293		7,506	10,000	(2,494)	75%	7,506	9,167	(1,661)	82%
Total - Equipment, Tools & Furn (<\$5k)												699	1,124	6,525	3,587	2,118	0	3,804	5,223	182	1,358	2,205		26,825	43,300	(16,475)	62%	26,825	39,692	(12,867)	68%
5200 - Insurance												41,545						1,513	2,985		41			46,084	49,500	(3,416)	93%	46,084	45,375	709	102%
5210 - Interest Expense - Operating														170	167	164	161	157	154	150	147	144		1,414	0	1,414		1,414	0	1,414	
5225 - Postage & Delivery													308			309			103	439	44	103		1,306	3,500	(2,194)	37%	1,306	3,208	(1,902)	41%
• Professional & Outside Svcs																															
5232 - Accounting												638		15,136	3,138	3,500		1,635	1,272		200	595		26,114	30,000	(3,886)	87%	26,114	27,500	(1,386)	95%
5233 - Bands/Recreation												600												700	1,850	(1,150)	38%	700	1,696	(996)	41%
5234 - Board Stipends												1,000	1,000	700	900	1,000	1,000	1,000	1,000	1,000	800	700		10,100	12,000	(1,900)	84%	10,100	11,000	(900)	92%
5235 - Recreation Instructors												2,271	1,982	2,044	1,892	1,740	2,219		2,312	2,204	2,233	4,465		23,362	42,100	(18,738)	55%	23,362	38,592	(15,230)	61%
5236 - Legal												2,905	2,232	2,050	3,297	4,073	6,295	10,862		15,755	3,287	10,760		61,516	18,000	43,516	342%	61,516	16,500	45,016	373%
5237 - Contract Janitorial												5,050	5,050	5,050	5,050	5,050	5,050	5,050	5,050	5,050	5,050	5,050		55,550	71,000	(15,450)	78%	55,550	65,083	(9,533)	85%
5239 - Outside Service Admin/Consult												850	8,519	642	1,500	1,875	5,806	49,987	6,699	13,890	1,463	5,893		97,124	27,000	70,124	360%	97,124	24,750	72,374	392%
Total - Professional & Outside Svcs												13,314	18,883	25,622	15,777	17,238	20,370	68,534	16,333	37,899	13,033	27,463		274,466	201,950	72,516	136%	274,466	185,121	89,345	148%
5250 - Rent												130	100											230	2,200	(1,970)	10%	230	2,017	(1,787)	11%
• Repairs & Maintenance																															
5261 - Building R&M												4,251	276	3,561	2,835	414	722	4,735	6,270	3,017	302	922		27,305	35,000	(7,695)	78%	27,305	32,083	(4,778)	85%
5262 - Equipment R&M												853	1,068	1,262	734	583	579	723	119	2,686	1,103	392		10,102	22,000	(11,898)	46%	10,102	20,167	(10,065)	50%
5263 - General R&M												1,230	140	227	60	160	122	302	111	459	1,428	505		4,744	30,000	(25,256)	16%	4,744	27,500	(22,756)	17%
5264 - Grounds R&M												1,187	5,123	1,100	218	190	1,209	561	2,659	3,291	3,406	1,821		20,765	45,000	(24,235)	46%	20,765	41,250	(20,485)	50%
5265 - Janitorial Supplies												2,119	3,145	1,185	2,851	2,108	1,498	3,587	1,852	2,169	1,568	1,380		23,462	28,750	(5,288)	82%	23,462	26,354	(2,892)	89%
5266 - Vandalism Repair												567	1,274	2,103	1,353	735	329	3,502	60	560	1,074	371		11,928	15,000	(3,072)	80%	11,928	13,750	(1,822)	87%
5267 - Vehicle R&M													137	338	1,289	459	220	1,214	12	285	81	422		4,457	6,500	(2,043)	69%	4,457	5,958	(1,501)	75%
5268 - Aquatics Pool R&M												3,780	4,085	3,318	1,221	366	1,909	1,407	0	3,974	7,876			27,936	45,000	(17,064)	62%	27,936	41,250	(13,314)	68%
5269 - Outside Contractor/Services R&M												1,910	1,177	6,010	195	729	75	1,553	86	69	75			11,879	20,000	(8,121)	59%	11,879	18,333	(6,454)	65%
Total - Repairs & Maintenance												15,897	16,425	19,104	10,756	5,378	5,120	18,086	12,576	12,536	13,011	13,689		142,578	247,250						

Feather River Recreation & Park District Excluding Flood Insurance Proceeds/Expenses													24				MONTHLY ACTUAL VS. MONTHLY BUDGET																	
Income Statement													PAYROLL USE	Payroll %	92%	Annual Budget divided by "X" amount of months																		
May-18													YTD	YTD	YTD	YTD BUDGET	May-18	May-18	MONTHLY	YTD														
													TOTAL	Annual Budget	Over (Under)	92% % used	ACTUAL YTD TOTAL	BUDGET 11	Over (Under)	100% % used														
													5326 - Gas/Propane	167	146	121	495	187	585	916	893	700	476	196	4,882	8,000	(3,118)	61%	4,882	7,333	(2,451)	67%		
													5328 - Sewer	146	146	246	146	146	246	146	1,846	246	146	146	3,606	4,000	(394)	90%	3,606	3,667	(61)	98%		
													5329 - Water	9,716	12,480	12,415	9,582	6,130	3,124	2,169	2,179	2,868	2,456	5,481	68,600	100,000	(31,400)	69%	68,600	91,667	(23,067)	75%		
													Total - Utilities	24,868	28,732	28,700	20,908	14,133	10,075	9,570	11,779	11,562	11,643	17,292	189,262	245,000	(55,738)	77%	189,262	224,583	(35,321)	84%		
													Total Expense	273,832	270,394	200,156	169,921	162,923	149,618	223,606	172,871	224,435	163,571	178,197	2,189,524	2,761,471	(571,947)	79%	2,189,524	2,531,348	(341,824)	86%		
													Total Profit (Loss)	(177,480)	(182,626)	(129,418)	(5,131)	(88,368)	866,969	(133,593)	(40,359)	(117,311)	646,973	(80,444)	559,212	155,611	403,601		559,212	142,643	416,569			
													Other Income/Expense																					
													Other Income																					
													4200 - Impact Fee Income	2,302	(90)	5,620	6,636	5,620	4,424	5,530	3,318	90	6,906	5,710	46,066					46,066	0			
													4910 - Interest Income - Impact Fees			625	815					692			2,132					2,132	0			
													9990 Gail (Loss) on Asset Disposal												0				0	0				
													Total Other Income	2,302	(90)	6,245	7,451	5,620	4,424	5,530	3,318	782	6,906	5,710	48,198					48,198	0			
													Other Expense																					
													7000 Year End Adj Fair Value Adjustment												0				0					
													7210 - Debt Interest Expense	10,014	10,014	10,014	9,862	9,862	9,862	9,710	9,710	9,710	9,558	9,558	107,874	117,429					107,874	107,643		
													Total Other Expense	10,014	10,014	10,014	9,862	9,862	9,862	9,710	9,710	9,710	9,558	9,558	107,874	117,429					107,874	107,643		
													Net Other Income	(7,712)	(10,104)	(3,769)	(2,411)	(4,242)	(5,438)	(4,180)	(6,392)	(8,928)	(2,652)	(3,848)	(59,676)					(59,676)	0			
													Net Income	(185,192)	(192,730)	(133,187)	(7,542)	(92,610)	861,531	(137,773)	(46,751)	(126,239)	644,321	(84,292)	499,536	38,182					499,536	35,000		



Feather River Recreation & Park District
 Check Register
 May 2018

4:13 PM
 06/09/2018
 Accrual Basis
 Credit

Date	Num	Name	Memo	Credit
1010 - Treasury Cash				
1010.1 - Treasury Cash - General				
05/10/2018	82180-82245	PAYROLL ITEMS	PAYROLL ITEMS	32,969.15
05/10/2018	82246	Bank of New York Mellon	ANNUAL LOAN BANK FEE	2,000.00
05/10/2018	82247	Bankcard Center	STATEMENT 4607	917.65
05/10/2018	82248	All Things Carpet & Upholstery	PARKS RESTROOMS JANITORIAL	5,050.00
05/10/2018	82249	Bank of New York Mellon	APR18-JUN18 UMPQUA LOANS	86,108.16
05/10/2018	82250	Bankcard Center	STATEMENT 6280	690.80
05/10/2018	82251	Ben Toilet Rentals, Inc.	PORTABLE TOILET RENTALS RIVERBEND	487.20
05/10/2018	82252	Butte County Sheriff's Office	APR18 FIRE CLEARING/CLEANUP	2,625.00
05/10/2018	82253	Calif. Water Service	Acct 520857777 3/13/18-4/11/18	2,136.65
05/10/2018	82254	Canning, Patricia	REFUND	30.00
05/10/2018	82255	Cintas	JANITORIAL SUPPLIES ACT CENTER	2,097.53
05/10/2018	82256	Dawson Oil Company	62765 FUEL	1,776.56
05/10/2018	82257	Del-Mar Rental & Landscape Supply	COMPACTOR RENTAL	253.89
05/10/2018	82258	Endeavor Homes, Inc.	BLEACHER REPAIR	823.91
05/10/2018	82259	Engen, Jamie	REFUND KARATE	55.00
05/10/2018	82260	Fastenal	MISC MAINT SUPPLIES	195.00
05/10/2018	82261	Golden Bear Alarms	ALARM FBTS	109.50
05/10/2018	82262	Jackson's Glass	REPAIR WINDOW SHOP	41.09
05/10/2018	82263	Kelly Moore Paint Co, Inc	PAINT GYMNASICS BLEACHERS	102.40
05/10/2018	82264	KZFR Community Radio 90.1 FM	ANNUAL UNDERWRITER APR18-MAR19	960.00
05/10/2018	82265	Lincoln Equipment, Inc.	POOL CHEMICALS	2,491.29
05/10/2018	82266	Oroville Power Equipment	MISC MAINT SUPPLIES	399.90
05/10/2018	82267	Oroville Safe, Lock & Door Co.	COMBO LOCKS RIVERBEND	64.33
05/10/2018	82268	P.G. & E.	PGE ALL LOCATIONS 3/22/18-4/22/18	7,512.54
05/10/2018	82269	Recology Butte Colusa Counties	TRASH ALL SITES	1,528.88
05/10/2018	82270	Rental Guys, Inc.	HUSTLER 104 MOWER/MULCH KIT ASSET	24,718.98
05/10/2018	82271	Riebes Auto Parts	VEHICLE MAINTENANCE	105.52
05/10/2018	82272	Sac-Val Janitorial	PARK JANITORIAL SUPPLIES	638.38
05/10/2018	82273	Sharp's Locksmithing	DEADBOLT NELSON SNACKBAR	94.37
05/10/2018	82274	Staples	APR18 STAPLES STATEMENT	490.12
05/10/2018	82275	Surplus City	CONEX RENTAL	75.00
05/10/2018	82276	Tractor Supply Co.	APR18 STATEMENT	250.00
05/10/2018	82277	TWSD	4-112.01 WATER NELSON	329.34
05/10/2018	82278	U.S. Bank Equipment Finance	COPIER LEASE/USAGE	1,191.16
05/10/2018	82279	Carter, Marcia	MONTHLY BOD STIPEND	200.00
05/10/2018	82280	Emberland, Gary	MONTHLY BOD STIPEND	200.00
05/10/2018	82281	Fowler, Scott Kent	MONTHLY STIPEND	200.00
05/10/2018	82282	Smith, Victoria	MONTHLY BOD STIPEND	200.00
05/10/2018	82283	AARP	INSTRUCTOR AARP	105.00
05/10/2018	82284	Ronnie Smith Enterprises	INSTRUCTOR FITNESS	2,221.70
05/10/2018	82285	Morrow, Isabella	DOJ REIMBR	68.00
05/10/2018	82286	Murphy, Randy	MILEAGE OUT OF COUNTY	68.13
05/10/2018	82287-93	VOID	VOID 82287-82293	0.00
05/24/2018	82294	Aflac	JRF86 APR18 PREMIUMS	870.29
05/24/2018	82295	AT&T - Calnet	PHONE LINES	87.05
05/24/2018	82296	Bankcard Center	APR18 STATMENT 8111	929.79
05/24/2018	82297	Better Deal Exchange	Acct#701960	133.23
05/24/2018	82298	City of Foster City CalOpps Website	POSTING PARK SUP POSITION	250.00
05/24/2018	82299	Comcast	Acct#8155600190189780 PHONE/INTERENT	447.53
05/24/2018	82300	Ford Motor Credit Dept	LEASE 9423800 F250	887.55
05/24/2018	82301	FP Mailing Solutions	POSTAGE MACHINE	102.96
05/24/2018	82302	Home Depot	HOME DEPOT STATEMENT	1,199.94
05/24/2018	82303	Inside Out Designs	PARK WATCH BANNER	166.24
05/24/2018	82304	KCOE Isom	2016-17 CHANGE BOD REPORT	200.00
05/24/2018	82305	Lakeshore Learning Materials	TRICYCLES	1,474.68
05/24/2018	82306	Mazes Consulting	IT SUPPORT/SOFTWARE	1,689.65
05/24/2018	82307	North State Parent	CAMP/SUMMER PROGRAM AD	210.00
05/24/2018	82308	R & B Company	WATER LEAK REPAIR	194.45
05/24/2018	82309	Verizon Wireless	WIRELESS PHONES 842045253-00001	12.00
05/24/2018	82310	Wal-Mart Community	STATEMENT 1712	99.11
05/24/2018	82311	Feather River Aire	A/C FILTER CHANGE	625.00
05/24/2018	82312	Sundin Law Offices	HR INVESTIGATION	4,767.75
05/24/2018	82313	Danner, Eric	MONTHLY CELL REIMBR	30.00
05/24/2018	82314	Gorman, T.	MONTHLY CELL REIMBR	30.00
05/24/2018	82315	Gray, Jason	MONTHLY CELL REIMBR	30.00
05/24/2018	82316	Peltzer, Deborah	MONTHLY CELL REIMBR	30.00
05/24/2018	82317	Peoples, Stephanie	MONTHLY CELL REIMBR	25.00
05/24/2018	82318	Ramirez, Zerimar	MONTHLY CELL REIMBR	30.00
05/24/2018	82319	Sinor, Nina	MONTHLY CELL/MILEAGE REIMBR	200.50
05/24/2018	82320	Thompson, Scott	MONTHLY CELL REIMBR	50.00
05/24/2018	82321	Valencia Estela	MONTHLY CELL/EXPENSE REIMBR	110.59
05/24/2018	82322	Vang, H.	CELL PHONE REIMBR	30.00
05/24/2018	82323	Vasquez, Sam.	CELL PHONE REIMBR	30.00
05/24/2018	82324-82388	PAYROLL ITEMS	PAYROLL ITEMS	31,658.47
05/24/2018	82389	Mesa, Matthew	INSTRUCTOR LIFEGUARD TRAINING	2,138.50
Total 1010.1 - Treasury Cash - General				231,322.41
Total 1010 - Treasury Cash				231,322.41
TOTAL				231,322.41



STAFF REPORT

DATE: JUNE 26, 2018

TO: BOARD OF DIRECTORS

FROM: RANDY MURPHY, GENERAL MANAGER

RE: REVIEW APPLICATION FOR BENEFIT ASSESSMENT DISTRICT (BAD) COMMITTEE VACANCY

SUMMARY

The Park Maintenance and Recreation Improvement Oversight Committee, also known as the Benefit Assessment District (BAD) Committee, currently has two vacancies. Staff requests that the Board appoint Susan Sears to fill one of the vacancies.

BACKGROUND

As discussed at the last Board meeting, the BAD Committee is down to the quorum of three members. Susan Sears has submitted an application to fill one of the vacancies.

BUDGETARY IMPACT

None

RECOMMENDATION

Appoint Susan Sears to the BAD Committee to serve at the will of the Board until further notice.

ALTERNATIVE ACTIONS

Reject application

ATTACHMENTS

Application and resume of Susan Sears



APPLICATION FOR
PARK MAINTENANCE AND RECREATION IMPROVEMENT
OVERSIGHT COMMITTEE
(Benefit Assessment District)

Name: Susan Sears Date: 5/20/18
Address: Oroville, CA 95966
Phone number: (hm.) (530) (cell) (530)
Education: Some college
Occupation: Retired
Employer: N/A
Business Address: N/A
Business Phone: N/A

COMMITTEE MEMBER ELIGIBILITY REQUIREMENTS

- 1. Do you currently own property in the District? YES NO If yes, # of yrs: 38
- 2. Are you a resident of the District? YES NO If yes, # of yrs: 38
- 3. Are you at least 18 years of age? YES NO

YOUR ANSWER MUST BE "YES" TO ALL 3 QUESTIONS TO BE ELIGIBLE.

PLEASE ANSWER THE FOLLOWING QUESTIONS: (additional paper may be used)

1. Why are you interested in serving on the Oversight Committee?

Recently completed an 8-year commitment (which involved extensive travel) - am seeking to serve closer to home.

2. What skills and abilities would you bring to the Oversight Committee?

I have served on many boards and commissions (see Resumé).

3. What role should the Oversight Committee play in governance of Benefit Assessment District proceeds?

To provide additional perspective to the FRRPD Board that can help in the decision-making process.

4. Are the park and recreation needs of the community currently being met by the District? What areas do you feel need the most improvement?

- From my outsider's view, they seem to be.*
- River Bend Park - and there may be others.*

5. In your opinion, how can Benefit Assessment proceeds best be utilized to improve the service level of the District?

By making informed, sensible decisions: getting the most "bang for our bucks."

6. Additional comments:

Applications must be submitted with a résumé
to Feather River Recreation and Park District • 1875 Feather River Boulevard • Oroville CA 95965

*Thank you for your interest in serving on the
FRRPD Park Maintenance and Recreation Improvement District Oversight Committee.*

Susan J. Sears
Oroville, CA 95966

Experience

Retired, October 2000

1997-2000: Warehouse Worker, CalFire, Oroville Headquarters

1994-1997: Dispatcher, CalTrans, Marysville Headquarters

1988-1994: Office Manager, Eco-Analysts, Chico

1984-1988: Senior Typist-Clerk, Butte County Planning Department

1980-1984: Typist-Clerk III, Butte County Mental Health

1965-1980: Owner, Professional Typing Services, Los Angeles

Volunteering

2003-2011: STARS Patrol, Butte County Sheriff's Department

Public Service

2010-2018: District Director, California State Retirees, Inc.
(Served as statewide president, 2012)

1990-1992: Mayor, City of Oroville

1984-1990: Council Member, City of Oroville

1982-1984: Member, Parks Commission, City of Oroville

I have also been a LAFCo Commissioner, BCAG Commissioner, and chaired the Sewerage Commission - Oroville Region. I served as secretary and parliamentarian to the Lime Saddle Irrigation District until its dissolution.



DATE: JUNE 26, 2018

TO: FEATHER RIVER RECREATION & PARK DISTRICT BOARD OF DIRECTORS

FROM: DEBORAH PELTZER, BUSINESS MANAGER

RE: FRRPD PUBLIC HEARING BUDGET 2018-19

BUDGET OVERVIEW & BUDGET BY DEPARTMENTS

Overall, there are very few changes to the 2018-19 budget in comparison to the 2017-18 budget. One significant change to the operating budget is the change to the Fixed Assets threshold. All items over \$2K were budgeted in Fixed Assets in previous years. As of 7/1/17, Fixed Asset amount is \$5K, resulting in an increase to line items in the operating budget.

Riverbend Park Restoration is not in the annual budget. At the completion of Phase I, when total costs and insurance proceeds are finalized, Staff will present a mid-year adjustment to the 2018-19 budget and Appropriations Limitations accounting for Riverbend as a fixed asset in service and Insurance Proceeds received.

REVENUE:

TAX REVENUE: At this time, staff is anticipating increase to home sales within the District. Resulting in higher property taxes allocated at the 2018 home value, ultimately resulting in increased property taxes received by the District.

PROGRAM REVENUE: Staff is expecting an increase in program revenue. The operating expense budget, including payroll, reflects expenses for new programs.

DISCOUNTS & CREDITS: An additional \$5K has been added for Board Approved Fee Waivers on facility rentals.

BENEFIT ASSESMENT DISTRICT (BAD) REVENUE: BAD committee and FRRPD Board both approved BAD maximum increase. Final SCI Engineers Report has been presented and approved by the FRRPD Board of Directors.

PAYROLL/BENEFITS SUMMARY:

HEALTH INSURANCE RATES: Health insurance premiums 2018-19 increased overall 12%. Staff has adjusted the budget changing Employer Contributions for eligible employees from \$650/month to \$700/month 8% increase. With the increase to \$700, the District benefit contributions for most employees' remains 35-45% lower than agencies in the area. Additional \$8.4k annual expense to the District.



IMPLEMENTATION OF FAIR WAGE INCREASE PER MANDATE: Effective 1/1/19 minimum wage is \$12/hour non-exempt and \$24/hour exempt. 3% step scale for full time employee and .25 cent increase part-time employee remains in place. All step schedules, in detail, are attached and are effective July-December 2018 and January-June 2019 (mandatory minimum wage increase effective January).

CALPERS RATES: Fixed rates 2018-19 rates Classic member employer contribution 8.892%. Pepra member employer contribution employer 6.842%.

WORKERS COMPENSATION: The modifier rate increased from 101% to 142%, less the incentive and multi package discounts resulting in a 25% rate increase

ADDITIONAL FULL TIME POSITIONS: 2018-19 Budget: No added full-time positions at this time

EXPENSES:

Minor changes to line items, based on actual amounts spent in previous years and current needs in the district:

Computer/Technology: Increase \$5K. Reflects increase in fixed asset threshold and the districts dire need for technology improvements: i.e. computers, software, phone system, off-site back-up plan.

Insurance: Increase \$3K, 6% Provider increase to Property and Liability Insurance coverage

Interest Expense: Increase \$3.6K. Vehicle purchase 2017 financed based on cash flow. Also added interest expense for changing both CalPERS unfunded liability and Insurance Premiums from 1 lump sum payment to monthly payments for cash flow purposes. Staff will review during year and change to lump sum, saving interest expense, if cash flow allows.

Outside Admin & Consulting: \$30K added for November 2018 election (transferred from reserves)

Vandalism Expense and Security Expense accounts: reduced **Vandalism budget** and moved to **Security Budget**. Staff is being proactive, adding to the security budget resulting in vandalism prevention (one example: researching Alarm system to Riverbend Bathrooms, Snack Bar and Service Rooms).

Education & Travel Expense: Increased as both staff and Board trainings needed.



RESERVES: 7/1/17 reserve total is \$384,595 at the county treasury.

Staff is recommending the following changes to reserves effective 7/1/18 bringing total reserve balance to \$374,594

Reserve	7/1/17 Balance	2018-19 Change	7/1/18 balance	reason for change
Imprest	\$1K	no change	\$1K	
Elections	\$60K	(\$30K) out	\$30K	Expense Nov 18 election
Unassigned	\$223,594	\$10K	\$319,294	Board policy 1% program income
Equipment	\$80K	\$10K	\$90K	
General	\$20K	no change	\$20K	

As a reminder, utilization of District reserves requires a 4/5 vote of the board of directors. According to District policy reserves are to be used for contingencies such as:

- Cash flow requirements
- Economic uncertainties
- Local emergencies and natural disasters
- Loss of major revenue
- Unanticipated operating or capital expenditures
- Uninsured losses
- Future capital projects
- Vehicle and equipment replacements
- Capital asset and infrastructure repair and replacement

Ideally the District will build a General Reserve to cover three months of projected operating expenses and two loan payments. District policy recommends committing 1% of Program Revenue annually to reserves.

CIP: Same report as 2017-18:

General Manager Murphy will need time to review, update and revise the CIP report working with both the Board and the Committees. For purposes of the preliminary budget presentation, 2017-18 report is being presented. Options and funding sources for upcoming Capital Improvement Projects (CIP) in accordance with the 2017-18 fiscal year budget will remain in place. **The 2017-18 list will remain in place, and subject to change depending on District needs and available funding.* Each project over \$5k will require board approval at time of proposal.



PARK AND FACILITY GOALS/ANNUAL STRATEGIC PLAN: Same report at 2017-18 utilizing the same plan. General Manager Murphy will need time to review, update and revise the report working with both the Board and the Committees. Remains effective: The January 2017 Annual Goals Workshop Special Board Meeting District Board of Directors adopted the Park and Facility Goals Annual Strategic Plan.

REQUEST: BOARD CONSENT TO MOVE FORWARD WITH BUDGET AS PRESENTED DURING THE PUBLIC HEARING. THE FINAL BUDGET APPROVAL ACTION ITEM AT JULY 24, 2018 MEETING

FRRPD PROPOSED BUDGET 2018-19	Audited 2016/17	Projected 2017/18	Budget 2017/18	Budget 2018/19					
Ordinary Income/Expense	Actual	Estimated	Budget	Budget	Staff Comments 2018-19: Changes since Preliminary Budget Meeting				
Income			Approved Budget	Proposed Budget					
4100 · Tax Revenue	\$ 1,553,402	\$ 1,575,000	\$ 1,550,000	\$ 1,600,000	Increase home sales in district area, resulting in a higher estimated tax revenue				
4150 · Tax Revenue (BAD)	\$ 255,479	\$ 265,000	\$ 270,057	\$ 280,329	Received actual numbers from SCI				
4350 · Discounts & Credits	\$ (7,163)	\$ (6,900)	\$ (7,750)	\$ (12,550)					
4300 · Program Income	\$ 1,044,878	\$ 945,000	\$ 1,056,675	\$ 1,015,000					
Total Tax/Program Income	\$ 2,846,596	\$ 2,778,100	\$ 2,868,982	\$ 2,882,779					
4400 · Donation & Fundraising Income	\$ 3,499	\$ 11,975	\$ 4,000	\$ 9,000	Staff will focus on fundraiser/donation programs				
4500 Grant/Reimbursed Expense Income	\$ 40,533	\$ 46,000	\$ 35,000	\$ 43,500					
4600 · Other Income	\$ 963	\$ 150	\$ 1,000	\$ 500					
4900 · Interest Income	\$ 7,052	\$ 8,200	\$ 7,500	\$ 8,000	Higher tax revenue estimated				
4905 · Interest Income - BAD	\$ 598	\$ 850	\$ 600	\$ 875	Higher tax revenue estimated				
Total Income	\$ 2,899,241	\$ 2,845,275	\$ 2,917,082	\$ 2,944,654					
Expense									
Payroll Expenses					Not adding a FT Utility I. Revised Payroll all depts. based on programming plans.				
5010 · Wages & Salaries	\$ 1,227,173	\$ 1,200,000	\$ 1,407,893	\$ 1,409,284	2018-19 Workers Comp Insurance rates received after preliminary budget presented.				
5020 · Employer Taxes	\$ 126,561	\$ 125,000	\$ 141,657	\$ 152,320	The modifier rate changed from 101 to 142. The modifier less the incentive discounts (staff trainings) and multi package discounts resulted in a 25% increase.				
5030 · Employee Benefits	\$ 120,613	\$ 119,500	\$ 154,558	\$ 165,979	2018-19 Health Insurance premiums overall 12% increase from 2017-18				
5040 · Workers Comp	\$ 39,479	\$ 45,000	\$ 54,603	\$ 61,909	Increased Employer Contributions from \$650 to \$700 per month, 8% increase.				
5060 Labor/Benefits CIP Projects	\$ (13,669)	\$ -	\$ (25,000)	\$ -	With increased contribution, the district remains 40-43% under the industry standard				
Total 5000 · Payroll Expenses w/o Unfunded Liab	\$ 1,500,157	\$ 1,489,500	\$ 1,733,711	\$ 1,789,492					
5031 GASB 68 Benefit Expense	\$ 17,609	\$ 26,275	\$ 26,275	\$ 36,762					
5033 GASB Annual Audit Adjustment (year-end adj)	\$ 59,861								
Payroll w/ GASB Expense	\$ 1,577,627	\$ 1,515,775	\$ 1,759,986	\$ 1,826,254					
5100 · Advertising & Promotion	\$ 5,953	\$ 7,000	\$ 10,000	\$ 10,000					
5110 · Bad Debt									
5120 · Bank Fees	\$ 13,331	\$ 11,800	\$ 14,000	\$ 13,000	Increased to reflect increase program revenue				
5130 · Charitable Contributions	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500					
5140 · Copying & Printing	\$ 11,672	\$ 11,500	\$ 11,000	\$ 12,000	Promoting new programs				
5155 Employment Screening	\$ 3,470	\$ 2,500	\$ 3,985	\$ 3,100					
5160 · Dues, Mbrshps & Publications	\$ 11,570	\$ 15,000	\$ 12,000	\$ 14,000	Added monthly expense backup servers to the cloud.				
5170 · Education & Development	\$ 6,421	\$ 6,000	\$ 12,000	\$ 15,000	New staff, requires additional trainings. Board requires additional training				
5175 · Equipment Rental/Lease	\$ 5,774	\$ 5,000	\$ 31,000	\$ 5,600					
Total 5100-5175	\$ 60,691	\$ 61,300	\$ 96,485	\$ 75,200					
Equipment, Tools & Furn (<\$5k)									
5182 · Operating ET&F	\$ 827	\$ 3,000	\$ 3,700	\$ 2,500					
5184 · Program ET&F	\$ 18,232	\$ 15,000	\$ 15,600	\$ 15,450					
5186 · Site/Shop ET&F	\$ 20,719	\$ 10,000	\$ 14,000	\$ 13,500					
5187 Computers/Technology ET&F	\$ 5,626	\$ 12,000	\$ 10,000	\$ 20,000	Numerous computer and technology needs				
Total 5180 · Equipment, Tools & Furn (<\$5k)	\$ 45,404	\$ 40,000	\$ 43,300	\$ 51,450					
5200 · Insurance	\$ 41,362	\$ 47,000	\$ 49,500	\$ 52,500					
5210 · Interest Expense		\$ 1,550		\$ 3,600					
5220 · Miscellaneous Expense									
5225 · Postage & Delivery	\$ 3,026	\$ 1,400	\$ 3,500	\$ 3,200					
Total 5200-5225	\$ 44,388	\$ 49,950	\$ 53,000	\$ 59,300					
Professional & Outside Svcs									
5232 · Accounting	\$ 22,614	\$ 26,125	\$ 30,000	\$ 32,000					
5233 · Bands/Recreation	\$ 1,850	\$ 1,500	\$ 1,850	\$ 1,900					
5234 · Board Stipends	\$ 10,800	\$ 11,100	\$ 12,000	\$ 12,000					
5235 · Recreation Instructors	\$ 40,095	\$ 25,000	\$ 42,100	\$ 30,400					
5236 · Legal	\$ 13,867	\$ 64,000	\$ 18,000	\$ 18,000					
5237 · Contract Janitorial	\$ 60,080	\$ 60,600	\$ 71,000	\$ 69,000					
Previously Other Outside Labor (gl5238)		\$ -							
5239 Outside Admin & Consulting	\$ 54,471	\$ 98,000	\$ 27,000	\$ 57,000					

FRRPD PROPOSED BUDGET 2018-19	Audited 2016/17	Projected 2017/18	Budget 2017/18	Budget 2018/19					
Ordinary Income/Expense	Actual	Estimated	Budget	Budget	Staff Comments 2018-19: Changes since Preliminary Budget Meeting				
Total 5230 - Professional & Outside Svcs	\$ 203,777	\$ 286,325	\$ 201,950	\$ 220,300					
5250 - Rent	\$ 2,139	\$ 230	\$ 2,200	\$ -					
Total 5250	\$ 2,139	\$ 230	\$ 2,200	\$ -					
Repairs & Maintenance									
5261 - Building R&M	\$ 23,626	\$ 29,000	\$ 35,000	\$ 40,000	Additional maintained needs on buildings. Paint, Flooring, Lighting				
5262 - Equipment R&M	\$ 15,118	\$ 13,000	\$ 22,000	\$ 18,000					
5263 - General R&M	\$ 20,938	\$ 9,000	\$ 30,000	\$ 25,000	Fully staffed in maintenance dept., resulting in additional projects can be completed				
5264 - Grounds R&M	\$ 24,343	\$ 26,000	\$ 45,000	\$ 40,000					
5265 - Janitorial supplies	\$ 24,064	\$ 26,000	\$ 28,750	\$ 29,500					
5266 - Vandalism Repair	\$ 15,861	\$ 13,000	\$ 15,000	\$ 10,000					
5267 - Vehicle R&M	\$ 9,514	\$ 5,000	\$ 6,500	\$ 6,000					
5268 Aquatics Pool R&M	\$ 40,407	\$ 35,000	\$ 45,000	\$ 45,000					
5269 Outside Contractor R&M	\$ 17,785	\$ 14,000	\$ 20,000	\$ 20,000					
Total 5260 - Repairs & Maintenance	\$ 191,656	\$ 170,000	\$ 247,250	\$ 233,500					
5270 - Security	\$ 3,963	\$ 6,000	\$ 8,000	\$ 15,000					
Total 5270	\$ 3,963	\$ 6,000	\$ 8,000	\$ 15,000					
Supplies - Consumable									
5281 Misc Staff & Uniform Expenses	\$ 9,488	\$ 9,000	\$ 9,000	\$ 9,000					
5282 - Office Supplies	\$ 5,949	\$ 5,250	\$ 6,500	\$ 6,250					
5284 - Program Food	\$ 10,425	\$ 11,000	\$ 12,000	\$ 12,400	New programs requires addtl program supplies, safety supplies and site supplies				
5286 - Program Supplies	\$ 21,230	\$ 26,000	\$ 22,000	\$ 29,500					
5287 Safety Supplies	\$ 3,118	\$ 4,000	\$ 3,000	\$ 3,500	New programs requires addtl program supplies, safety supplies and site supplies				
5289 - Site Supplies	\$ 2,026	\$ 1,300	\$ 2,000	\$ 2,200	New programs requires addtl program supplies, safety supplies and site supplies				
Total 5280 - Supplies - Consumable	\$ 52,236	\$ 56,550	\$ 54,500	\$ 62,850					
5290 - Taxes, Lic., Notices & Permits	\$ 4,597	\$ 5,500	\$ 6,800	\$ 5,000					
5300 - Telephone/Internet	\$ 12,050	\$ 11,700	\$ 14,000	\$ 14,000					
Total 5290-5300	\$ 16,647	\$ 17,200	\$ 20,800	\$ 19,000					
Transportation, Meals & Travel									
5312 - Air, Lodging, Other Travel	\$ 2,256	\$ 3,000	\$ 3,000	\$ 5,000	Additional Staff and Board Member trainings require additional travel expenses				
5314 - Fuel	\$ 16,798	\$ 18,950	\$ 22,000	\$ 21,750					
5316 - Meals	\$ 148	\$ 650	\$ 1,000	\$ 1,000					
5318 - Mileage	\$ 2,983	\$ 2,150	\$ 3,000	\$ 2,500					
Total 5310 - Transportation, Meals & Travel	\$ 22,185	\$ 24,750	\$ 29,000	\$ 30,250					
5320 - Utilities									
5322 - Electric	\$ 103,814	\$ 105,000	\$ 110,000	\$ 110,000					
5324 - Garbage	\$ 19,245	\$ 22,500	\$ 23,000	\$ 23,300					
5326 - Gas/Propane	\$ 8,493	\$ 6,000	\$ 8,000	\$ 5,900					
5328 - Sewer	\$ 3,764	\$ 4,000	\$ 4,000	\$ 4,000					
5329 - Water	\$ 85,123	\$ 78,000	\$ 100,000	\$ 95,000	Riverbend new turf, anticipating will require less water				
Total 5320 - Utilities	\$ 220,439	\$ 215,500	\$ 245,000	\$ 238,200					
Total Expense	\$ 2,441,152	\$ 2,443,580	\$ 2,761,471	\$ 2,831,304					
Net Ordinary Income Less Expenses	\$ 458,089	\$ 401,696	\$ 155,611	\$ 113,350					
Debt Interest Expense	\$ 124,695	\$ 117,429	\$ 117,429	\$ 109,825					
Total expenses including Debt Interest	\$ 2,565,847	\$ 2,561,009	\$ 2,878,900	\$ 2,941,129					
Net Profit/(Loss) Year End	\$ 333,394	\$ 284,267	\$ 38,182	\$ 3,525					
* Depreciation is not a cash expense, but is included in the annual operating budget	\$ 403,061	\$ 450,000	\$ 530,000	\$ 500,000					
Principal Loan Payment	\$ 214,436	\$ 220,735	\$ 220,735	\$ 229,240					

FRRPD PROPOSED BUDGET 2018-19	Audited 2016/17	Projected 2017/18	Budget 2017/18	Budget 2018/19					
Ordinary Income/Expense	Actual	Estimated	Budget	Budget	Staff Comments 2018-19: Changes since Preliminary Budget Meeting				
ADDED: EXTRAORDINARY INCOME/EXPENSE including Impact Fees Collected, Riverbend Insurance Proceeds and Flood Expenses									
Extraordinary Income									
Impact Fees Restricted Income: includes interest in Impact Account	\$ 57,079	\$ 48,100		\$ 35,000					
FEMA: Anticipated Flood Reimbursement from FEMA (Insurance Deductible FRRPD out of pocket)	\$ 105,768	\$ 144,232							
Insurance Proceeds collected, Riverbend Flood claim	\$ -	\$ 3,096,270		\$ 2,000,000					
Extraordinary Expenses									
Construction of Riverbend (line total all years: 109 & 110 income)		\$ 3,346,270		\$ 2,000,000					
Riverbend Flood Expenses: District paid out of pocket toward deductible (see line 109, expenses applied to anticipates reimbr from FEMA)	\$ 58,856	\$ 89,496							
Gail/Loss on Disposed Fixed Assets (16-17 reflects Riverbend Flood loss)	\$ 6,092,931	\$ -							
Following info used for reporting to County: Per Board Policy Capital Improvement Projects requires Board Approval									
COUNTY RESERVES			total Reserve Balance	add to reserve 7/1/18	County Reserve Fund and County Fixed Assets Budget 2017-18				
Reserves Explain	Reserve Balance 6/30/17	2017-18 Reserve Provision	Including 2017/18 provisions	2018-19 Reserve Provision	Total Balance 7/1/18				
Imprest (Petty Cash, reallocated to \$1k every year, carryover)	\$ 1,000	\$ 1,000	\$ 1,000		1,000.00	Imprest/ carry over balance every year			
2018-19 Change: Election Reserves - Transfer to General Fund November 2018 election \$30k, 2 seats	\$ 20,000	\$ 40,000	\$ 60,000	\$ (30,000)	30,000.00	Reserve Elections			
Reserves: 2016-17 transferred \$40k foam pit, used \$7k tennis courts, added \$7k year-end. 2017/18 add \$50k 6/30/17 Balance \$223.6k. 7/1/18 add 1% Program Income per Board Policy	\$ 173,594	\$ 50,000	\$ 223,594	\$ 10,000	233,594.00	Reserve Unassigned			
Equipment Reserves	\$ 30,000	\$ 50,000	\$ 80,000	\$ 10,000	90,000.00	Reserve Equipment			
General Reserve (Natural Disaster, annual carry over)	\$ 20,000	\$ -	\$ 20,000		20,000.00	General Reserve Natural Disaster Carry Over			
					374,594.00	Total Reserve 7/1/18			
County Budget 2018-19 Fixed Asset (mid-year adjustment if needed as Projects/Grants become available)	Actual Fixed Assets 2016/17	Actual Fixed Assets 2017/18 EXCLUDING RIVERBEND CONSTRUCTION	Budgeted Fixed Assets 2017/18	Budget Fixed Assets 2018/19 Excluding Riverbend Construction					
Fixed Assets General Fund county g/l 560 Fund 2600	\$ 138,000	\$ 321,786	\$ 377,000	\$ 188,850	188,850.00	Projects TBA Fixed Asset total subject to change during f/y			
Fixed Assets BAD Fund county g/l 560 Fund 2610	\$ 22,000	\$ -	\$ 29,000	\$ 29,000	29,000.00	BAD Fixed Asset: Skatepark Fence Carryover			
2017/18 Fixed Asset detailed as of 3/1/18 (excluding Riverbend Construction)									
Act Center Foam Pit		\$ 110,423		\$ 188,850	2018-19 Fixed Asset Budget based on Umpqua/BNY Project Fund Account balance				
Act Center Commercial Hot Water Heater		\$ 5,200		\$ 29,000	Carry over not completed 2017-18 Skatepark Fence Project BAD				
Act Center HVAC Unit		\$ 8,495							
2017 F250 Utility Truck w/Tool Box		\$ 38,374							
2018 PJD8 Deckover Dump Trainer		\$ 8,673							
Palermo Park 2 Play Structures, swings, bouncy units		\$ 91,902							
Hustler 104 Mower & Mulch Kit		\$ 24,719							
Berry Creek Bathroom in progress Impact Fees		\$ 34,000							
		\$ 321,786							

FRRPD: 2018-19 BUDGET BY DEPT		GE1-Gen Op	GE3- Maint	TOTAL RECREATION	EVENTS	RENTALS	TOTAL GYMNASSTICS Includes	TOTAL SCHOOL/CAMP	TOTAL BUDGET 17-18
		ADMIN & IMPACT	MAINT & BAD	TOTAL CLASS, AQUATIC, SPORTS	Total EV-Events	Total RE-Rentals	Fac Rental/Gym Meets	Total SC-School	
Ordinary Income/Expense									
Income									
	4100 - Tax Revenue	1,600,000		0	0	0	0	0	1,600,000
	4150 - Tax Revenue (BAD)		280,329	0	0	0	0	0	280,329
	4350 - Discounts & Credits			(1,100)	(50)	(5,600)	(3,200)	(2,600)	(12,550)
	4300 - Program Income - Other			240,000	2,250	29,750	337,000	406,000	1,015,000
	Total Tax and Program Income	1,600,000	280,329	238,900	2,200	24,150	333,800	403,400	2,882,779
	4400 - Donation & Fundraising Income	3,850		0	4,500	0	0	650	9,000
	4500 - Grant/Reimbursed Expenses Income	34,000		7,000	500	0	0	2,000	43,500
	4600 - Other Income	500		0	0	0	0	0	500
	4900 - Interest Income	8,000		0	0	0	0	0	8,000
	4905 - Interest Income - BAD		875	0	0	0	0	0	875
	Total Income	1,646,350	281,204	245,900	7,200	24,150	333,800	406,050	2,944,654
	Gross Profit	1,646,350	281,204	245,900	7,200	24,150	333,800	406,050	2,944,654
	Expense								
	5000 - Payroll Expenses			0	0	0	0	0	0
	5010 - Wages & Salaries	375,239	386,025	110,670	9,425	0	226,923	301,002	1,409,284
	5020 - Employer Taxes	33,480	36,041	22,596	1,155	0	25,606	33,442	152,320
	5030 - Employee Benefits	61,812	68,939	0	0	0	11,744	23,484	165,979
	5040 - Workers Comp	6,352	40,378	3,088	212	0	5,106	6,773	61,909
	5060 - Labor/Benefits CIP Projects			0	0	0	0	0	0
	Total 5000 - Payroll Expenses	476,883	531,383	136,354	10,792	0	269,379	364,701	1,789,492
	5031 - GASB 68 Benefit Expense	36,762		0	0	0	0	0	36,762
	5033 Annual GASB Auditor Adj			0	0	0	0	0	0
	TOTAL PAYROLL WITH GASB	513,645	531,383	136,354	10,792	0	269,379	364,701	1,826,254
	5100 - Advertising & Promotion	8,965		60	700	0	0	275	10,000
	5110 - Bad Debt			0	0	0	0	0	0
	5120 - Bank Fees	13,000		0	0	0	0	0	13,000
	5130 - Charitable Contributions	2,500		0	0	0	0	0	2,500
	5140 - Copying & Printing	12,000		0	0	0	0	0	12,000
	5155 Employment Screen	593	339	952	0	0	204	1,012	3,100
	5160 - Dues, Mbrshps & Publications	14,000		0	0	0	0	0	14,000
	5170 - Education & Development	9,875	2,875	250	0	0	1,000	1,000	15,000
	5175 - Equipment Rental/Lease		4,500	0	1,100	0	0	0	5,600
	5180 - Equipment, Tools & Furn (<\$5k)			0	0	0	0	0	0
	5182 - Operating ET&F	800	1,000	200	0	0	400	100	2,500
	5184 - Program ET&F	0		9,800	1,400	0	2,000	2,250	15,450
	5186 - Site/Shop ET&F		13,500	0	0	0	0	0	13,500
	5187 Technology	16,200	1,000	300	0	0	1,500	1,000	20,000
	Total 5180 - Equipment, Tools & Furn (<\$5k)	17,000	15,500	10,300	1,400	0	3,900	3,350	51,450
	5200 - Insurance	26,500	20,000	0	0	0	6,000	0	52,500
	5210 Interest Expense	1,900	1,700	0	0	0	0	0	3,600
	5225 - Postage & Delivery	3,200		0	0	0	0	0	3,200
	5230 - Professional & Outside Svcs			0	0	0	0	0	0
	5232 - Accounting	32,000		0	0	0	0	0	32,000
	5233 - Bands/Recreation			0	1,900	0	0	0	1,900
	5234 - Board Stipends	12,000		0	0	0	0	0	12,000
	5235 - Recreation Instructors			30,400	0	0	0	0	30,400
	5236 - Legal	18,000		0	0	0	0	0	18,000
	5237 - Contract Janitorial		69,000	0	0	0	0	0	69,000
	5239 - Outside Admin Consulting	43,000	14,000	0	0	0	0	0	57,000
	Total 5230 - Professional & Outside Svcs	105,000	83,000	30,400	1,900	0	0	0	220,300
	5250 - Rent			0	0	0	0	0	0
	5260 - Repairs & Maintenance			0	0	0	0	0	0
	5261 - Building R&M		40,000	0	0	0	0	0	40,000
	5262 - Equipment R&M		17,000	0	0	0	1,000	0	18,000
	5263 - General R&M		25,000	0	0	0	0	0	25,000
	5264 - Grounds R&M		40,000	0	0	0	0	0	40,000
	5265 - Janitorial Supplies		28,750	0	0	0	750	0	29,500
	5266 - Vandalism Repair		10,000	0	0	0	0	0	10,000
	5267 - Vehicle R&M		6,000	0	0	0	0	0	6,000
	5268 - Aquatics Pool R&M		45,000	0	0	0	0	0	45,000
	5269 - Outside Contractor R&M		20,000	0	0	0	0	0	20,000
	Total 5260 - Repairs & Maintenance	0	231,750	0	0	0	1,750	0	233,500
	5270 - Security		15,000	0	0	0	0	0	15,000
	5280 - Supplies - Consumable			0	0	0	0	0	0
	5281 - Staff & Uniform Supplies	2,400	3,900	2,200	0	0	100	400	9,000
	5282 - Office Supplies	6,250		0	0	0	0	0	6,250
	5284 - Program Food			100	550	0	100	11,650	12,400
	5286 - Program Supplies			17,100	2,005	0	3,395	7,000	29,500
	5287 - Safety Supplies	0	1,900	1,000	100	0	100	400	3,500
	5289 - Site Supplies		2,000	0	0	0	200	0	2,200
	Total 5280 - Supplies - Consumable	8,650	7,800	20,400	2,655	0	3,895	19,450	62,850
	5290 - Taxes, Lic., Notices & Permits	4,200		0	0	0	0	800	5,000
	5300 - Telephone/Internet	8,300	4,500	0	0	0	360	840	14,000
	5310 - Transportation, Meals & Travel			0	0	0	0	0	0
	5312 - Air, Lodging, Other Travel	4,500	250	0	0	0	250	0	5,000
	5314 - Fuel		21,500	0	0	0	0	250	21,750
	5316 - Meals	1,000		0	0	0	0	0	1,000
	5318 - Mileage	1,625	250	150	225	0	50	200	2,500
	Total 5310 - Transportation, Meals & Travel	7,125	22,000	150	225	0	300	450	30,250
	5320 - Utilities			0	0	0	0	0	0
	5322 - Electric	14,000	62,200	9,100	0	0	7,700	17,000	110,000
	5324 - Garbage	1,200	18,000	815	0	0	1,556	1,729	23,300
	5326 - Gas/Propane	1,200	2,200	700	0	0	605	1,195	5,900
	5328 - Sewer	0	4,000	0	0	0	0	0	4,000
	5329 - Water	2,200	87,196	1,430	0	0	1,474	2,700	95,000
	Total 5320 - Utilities	18,600	173,596	12,045	0	0	11,335	22,624	238,200

FRRPD: 2018-19 BUDGET BY DEPT		GE1-Gen Op	GE3- Maint	TOTAL RECREATION TOTAL CLASS, AQUATIC, SPORTS	EVENTS	RENTALS EXCLUDING GYM MEET RENTALS	TOTAL GYMNASTICS Includes Fac Rental/Gym Meets	TOTAL SCHOOL/CAMP	TOTAL BUDGET 17-18
		ADMIN & IMPACT	MAINT & BAD		Total EV-Events	Total RE-Rentals	TOTAL GYM	Total SC-School	
Total Expense	775,053	1,113,943	210,911	18,772	0	298,124	414,501	2,831,304	
Net Ordinary Income Loss/Gain	871,297	(832,739)	34,989	(11,572)	24,150	35,677	(8,451)	113,351	
Other Income/Expense			0	0	0	0	0	0	
Other Income			0	0	0	0	0	0	
4200 - Impact Fee Income	0		0	0	0	0	0	0	
4910 - Interest Income - Impact Fees	0		0	0	0	0	0	0	
9900 - Gain/(Loss) on Asset disposal	0		0	0	0	0	0	0	
Total Other Income	0	0	0	0	0	0	0	0	
Other Expense			0	0	0	0	0	0	
7210 - Debt Interest Expense	14,115	0	22,087	0	0	49,082	24,541	109,825	
Total Other Expense	14,115	0	22,087	0	0	49,082	24,541	109,825	
Net Other Income	(14,115)	0	(22,087)	0	0	(49,082)	(24,541)	(109,825)	
Net Profit/Loss	857,182	(832,739)	12,902	(11,572)	24,150	(13,405)	(32,993)	3,525	

FRRPD 2018-19 Full Time Pay Scale

July 2018-December 2018

3% Step Scale July 2018-Dec 2018

3%

Job Title	Step 1	Step 2	Step 3	Step 4	Step 5	Merit 1	Merit 2	Merit 3	Merit 4	Merit 5
General Manager	contract									
Executive Assistant	\$ 18.00	\$ 18.54	\$ 19.10	\$ 19.67	\$ 20.26	\$ 20.87	\$ 21.49	\$ 22.14	\$ 22.80	\$ 23.49
Business Manager	\$ 23.00	\$ 23.69	\$ 24.40	\$ 25.13	\$ 25.89	\$ 26.66	\$ 27.46	\$ 28.29	\$ 29.14	\$ 30.01
Recreation Supervisor	\$ 23.00	\$ 23.69	\$ 24.40	\$ 25.13	\$ 25.89	\$ 26.66	\$ 27.46	\$ 28.29	\$ 29.14	\$ 30.01
Recreation Supervisor I	\$ 23.00	\$ 23.69	\$ 24.40	\$ 25.13	\$ 25.89	\$ 26.66	\$ 27.46	\$ 28.29	\$ 29.14	\$ 30.01
Recreation Coordinator	\$ 15.00	\$ 15.45	\$ 15.91	\$ 16.39	\$ 16.88	\$ 17.39	\$ 17.91	\$ 18.45	\$ 19.00	\$ 19.57
Director of Children Services	\$ 23.00	\$ 23.69	\$ 24.40	\$ 25.13	\$ 25.89	\$ 26.66	\$ 27.46	\$ 28.29	\$ 29.14	\$ 30.01
Assistant Director-Children Services	\$ 15.00	\$ 15.45	\$ 15.91	\$ 16.39	\$ 16.88	\$ 17.39	\$ 17.91	\$ 18.45	\$ 19.00	\$ 19.57
Park Supervisor	\$ 23.00	\$ 23.69	\$ 24.40	\$ 25.13	\$ 25.89	\$ 26.66	\$ 27.46	\$ 28.29	\$ 29.14	\$ 30.01
Maintenance Worker III	\$ 20.00	\$ 20.60	\$ 21.22	\$ 21.85	\$ 22.51	\$ 23.19	\$ 23.88	\$ 24.60	\$ 25.34	\$ 26.10
Maintenance Worker II	\$ 17.00	\$ 17.51	\$ 18.04	\$ 18.58	\$ 19.13	\$ 19.71	\$ 20.30	\$ 20.91	\$ 21.54	\$ 22.18
Maintenance Worker I	\$ 14.00	\$ 14.42	\$ 14.85	\$ 15.30	\$ 15.76	\$ 16.23	\$ 16.72	\$ 17.22	\$ 17.73	\$ 18.27

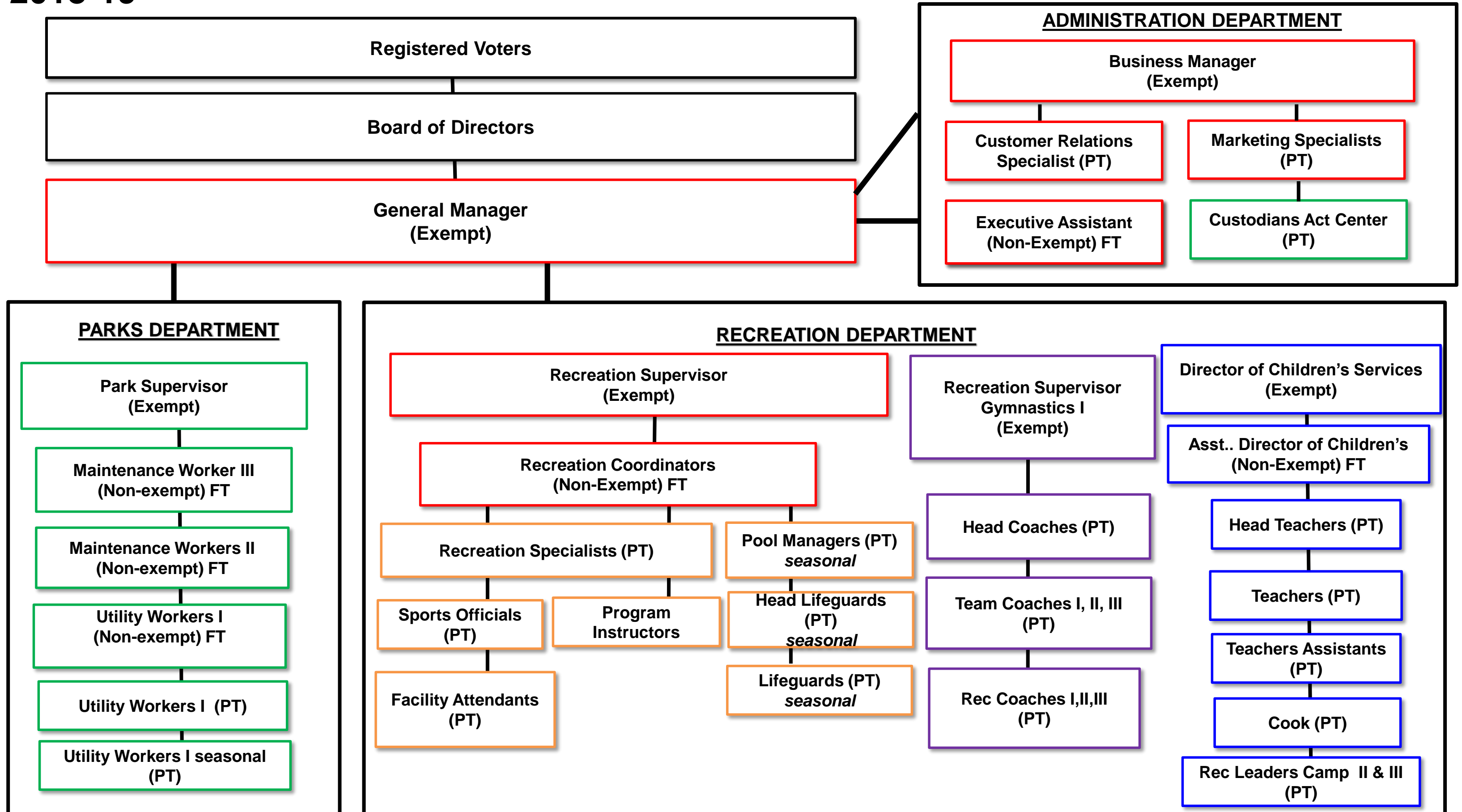
FRRPD 2018-19 Full Time Pay Scale

3% Step Scale Jan 2019- June 2019

3%

Job Title	Step 1	Step 2	Step 3	Step 4	Step 5	Merit 1	Merit 2	Merit 3	Merit 4	Merit 5
General Manager	contract									
Executive Assistant	\$ 18.00	\$ 18.54	\$ 19.10	\$ 19.67	\$ 20.26	\$ 20.87	\$ 21.49	\$ 22.14	\$ 22.80	\$ 23.49
Business Manager	\$ 24.00	\$ 24.72	\$ 25.46	\$ 26.23	\$ 27.01	\$ 27.82	\$ 28.66	\$ 29.52	\$ 30.40	\$ 31.31
Recreation Supervisor	\$ 24.00	\$ 24.72	\$ 25.46	\$ 26.23	\$ 27.01	\$ 27.82	\$ 28.66	\$ 29.52	\$ 30.40	\$ 31.31
Recreation Supervisor I	\$ 24.00	\$ 24.72	\$ 25.46	\$ 26.23	\$ 27.01	\$ 27.82	\$ 28.66	\$ 29.52	\$ 30.40	\$ 31.31
Recreation Coordinator	\$ 15.50	\$ 15.97	\$ 16.44	\$ 16.94	\$ 17.45	\$ 17.97	\$ 18.51	\$ 19.06	\$ 19.63	\$ 20.22
Director of Children Services	\$ 24.00	\$ 24.72	\$ 25.46	\$ 26.23	\$ 27.01	\$ 27.82	\$ 28.66	\$ 29.52	\$ 30.40	\$ 31.31
Assistant Director-Children Services	\$ 15.50	\$ 15.97	\$ 16.44	\$ 16.94	\$ 17.45	\$ 17.97	\$ 18.51	\$ 19.06	\$ 19.63	\$ 20.22
Park Supervisor	\$ 24.00	\$ 24.72	\$ 25.46	\$ 26.23	\$ 27.01	\$ 27.82	\$ 28.66	\$ 29.52	\$ 30.40	\$ 31.31
Maintenance Worker III	\$ 20.00	\$ 20.60	\$ 21.22	\$ 21.85	\$ 22.51	\$ 23.19	\$ 23.88	\$ 24.60	\$ 25.34	\$ 26.10
Maintenance Worker II	\$ 17.00	\$ 17.51	\$ 18.04	\$ 18.58	\$ 19.13	\$ 19.71	\$ 20.30	\$ 20.91	\$ 21.54	\$ 22.18
Maintenance Worker I	\$ 14.00	\$ 14.42	\$ 14.85	\$ 15.30	\$ 15.76	\$ 16.23	\$ 16.72	\$ 17.22	\$ 17.73	\$ 18.27

FY 2018-19 Feather River Recreation & Park District Organizational Structure



FRRPD BAD/Maintenance BUDGET 2018-19	2015-16 BAD Budget	2016-17 BAD Budget	2017-18 BAD Budget	2018-19 BAD Budget
Ordinary Income/Expense				
Income				
4100 · Tax Revenue				
4150 · Tax Revenue (BAD)	\$ 247,417	\$261,517	\$270,057	\$280,329
4905 · Interest Income - BAD				
Total Income	\$ 247,417	\$260,914	\$269,115	\$280,329
Expense				
Payroll Expenses				
5010 · Wages & Salaries	\$ 284,588	\$341,681	\$386,570	\$386,025
5020 · Employer Taxes	\$ 36,996	\$31,705	\$36,517	\$36,041
5030 · Employee Benefits	\$ 32,728	\$58,835	\$64,891	\$68,939
5040 · Workers Comp	\$ 14,229	\$31,230	\$35,332	\$40,378
Less Labor/CIP projects			-\$25,000	\$0
Total Payroll Expenses	\$ 368,541	\$463,903	\$498,310	\$531,383
5055 Pre Employment Drug Screen		\$452	\$678	\$339
5170 Education Training/Travel			\$3,000	\$4,200
5314 · Fuel	\$ 30,000	\$24,000	\$19,500	\$21,500
5200 · Insurance	\$ 19,000	\$20,000	\$20,000	\$20,000
5239 Outside Admin Consulting	\$ 14,000	\$14,000	\$14,000	\$14,000
5238 · Other Outside Contractor	\$ 7,175	\$11,000	\$20,000	\$20,000
5237 - Contract Janitorial	\$ 48,000	\$50,000	\$71,000	\$69,000
5250 Rent			\$1,500	\$0
5175 · Equipment Rental/Lease	\$ 3,215	\$4,450	\$29,900	\$4,500
5180 · Equipment, Tools & Furn (<\$2k)	\$ 4,500	\$14,000	\$17,000	\$15,500
5261 · Building R&M	\$ 32,500	\$35,000	\$35,000	\$40,000
5262 · Equipment R&M	\$ 25,000	\$25,000	\$20,000	\$17,000
5263 · General R&M	\$ 10,000	\$30,000	\$30,000	\$25,000
5264 · Grounds R&M *	\$ 70,000	\$65,000	\$45,000	\$40,000
5265 · Janitorial Supplies	\$ 23,000	\$25,000	\$28,000	\$28,750
5266 · Vandalism Repair	\$ 12,000	\$12,000	\$15,000	\$10,000
5268 Aquatics Pool			\$45,000	\$45,000
5267 · Vehicle R&M	\$ 15,000	\$10,000	\$8,000	\$6,000
Total Repairs/Maintenance/Parts & Supplies	\$ 183,772	\$339,902	\$422,578	\$380,789
5270 Security			\$7,000	\$15,000
5281 Staff and Uniform Supplies			\$5,000	\$3,900
5287 Safety Supplies			\$1,900	\$1,900
5289 Site Supplies			\$2,000	\$2,000
5300 · Telephone	\$ 2,400	\$2,400	\$3,900	\$4,500
5322 · Electric	\$ 57,990	\$60,000	\$72,000	\$62,200
5324 · Garbage	\$ 13,800	\$15,000	\$17,750	\$18,000
5326 · Gas/Propane	\$ 2,000	\$1,500	\$4,250	\$2,200
5328 · Sewer	\$ 5,000	\$4,600	\$4,000	\$4,000
5329 · Water	\$ 101,500	\$97,000	\$103,500	\$87,196
Total Misc and Utilities	\$ 182,690	\$180,500	\$221,300	\$200,896
Total Expense	\$ 735,003	993,853	\$1,142,188	\$1,113,068
Net Income	(\$657,703)	(\$669,932)	(\$873,073)	(\$832,739)
Other Sources/(uses) of funds (contingency)	10,000	10,000	\$10,000	\$10,000
Applied unspent BAD dollars in bank from previous years	\$ 70,847	\$29,000	\$29,000	\$29,000
% of maintenance covered by General Fund	89%	89%	76%	75%
Capitol Projects as listed in Engineers Report	\$ 36,509	34,448	\$58,000	\$58,000
*Ongoing soccer field maintenance at RB	11,448	11,448	\$11,448	\$0
Bedrock Tennis Court light pole replacement		In process		
Palermo Pool ADA retrofit restrooms		Unfinished 2016/17	\$50,000	\$50,000
Gravel to Palermo Parking Lots			\$8,000	\$8,000
* Grounds R&M includes the budgeted \$11,448 for soccer field maintenance that appears on the EIR				



**FEATHER RIVER RECREATION AND PARK
DISTRICT**
PARK MAINTENANCE AND RECREATION IMPROVEMENT DISTRICT

ENGINEER'S REPORT

FISCAL YEAR 2018-19

MAY 2018

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

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FEATHER RIVER RECREATION AND PARK DISTRICT

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Gary Emberland, Vice Chairperson
Scott Kent Fowler, Director
Steven Rocchi, Director
Marcia Carter, Director

GENERAL MANAGER

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BUSINESS MANAGER

Deborah Peltzer

DISTRICT LEGAL COUNSEL

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ENGINEER OF WORK

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

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INTRODUCTION

OVERVIEW

The Feather River Recreation and Park District (the "Park District") was formed in 1952 to provide recreation and park services to the residents of the City of Oroville and surrounding communities for its service area of 31,461 parcels. (For locations of the Park District's facilities, see the Diagram following in this Report.)

The Park District's parks are summarized as follows:

- Bedrock Skate and Bike Park
- Berry Creek Park (leased from Pioneer Union)
- MLK Park
- Palermo Park
- Playtown Park
- Riverbend Park
- Forbestown Park

The Park District's facilities are summarized as follows:

- Activity Center (Including leased property behind the Center)
- Bedrock Tennis Courts
- Feather River Bike Trail (west of nature center)
- Forbestown Hall
- Gary Nolan Baseball Complex
- Nelson Pool
- Nelson Complex
- Palermo Pool
- Palermo Community Center
- Yuba Feather Museum (leased to Yuba Historical Society)

Since 1992 funding for local parks and recreation decreased significantly due to the shift of local property taxes to the State, causing a cumulative Park District loss of more than \$1.3 million by 2002.

Due to the drastic cut in funding, and limited revenues from other sources, a serious gap developed between the Park District's available revenue and the actual cost of park maintenance and improvement. Therefore, in absence of a new local revenue source, the baseline level of park and recreation facilities in the Park District (the "Baseline Service") prior to 2002 was a deteriorating level of maintenance and upkeep of the park and recreation facilities and properties listed above. To address this issue, the Park District's Board of Directors ("Board") directed the initiation of proceedings for an Assessment District formation ("the Parks Maintenance and Recreation Improvement District" or the "Improvement District"), and proposed special assessments in 2002 to allow property owners to decide

whether they would support an assessment to generate local funds for maintaining and improving local parks, recreation facilities and recreation areas.

ASSESSMENT PROCESS

In May of 2002, the Park District 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, Part 2 of Division 15 of the California Streets and Highways Code (the "Act"). During this ballot proceeding, property owners in the Park District were provided with a notice and ballot for the proposed special assessment. A 45-day period was provided for balloting and a public hearing was conducted on July 17, 2002. At the public hearing, all ballots returned within the 45-day balloting period were tabulated.

It was determined at the public hearing that 50.4% of the weighted ballots returned were in support of the assessment. Since 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 ballot was submitted), the Park District gained the authority to approve the levy of the assessments for fiscal year 2002-03 and to continue to levy them in future years.

In each subsequent year for which the assessments will be continued, the Board must direct the preparation of an Engineer's Report ("Report"), budgets and proposed assessments for the upcoming fiscal year. The proposed assessments are based on the estimated cost to operate, maintain and service the improvements that provide a direct and special benefit to properties within the Improvement District. After the Report is completed, the Board may preliminarily approve the Report and proposed assessments and establish the date for a noticed public hearing on the continuation of the assessments. This Report was prepared pursuant to the direction of the Board.

This Engineer's Report ("Report") was prepared to establish the budget for the continued improvements, installation, maintenance and servicing costs that would be funded by the proposed 2018-19 assessments, determine the benefits received by property from such improvements and services within the Park District and apportion the assessments to lots and parcels within the Park District. 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").

If the Board approves this Engineer's Report and the continuation of the assessments by resolution, a notice of public hearing must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing is used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing must be held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for June 26, 2018. At this hearing, the Board will consider approval of a resolution confirming the continuation of the assessments for fiscal year 2018-19. If so confirmed and approved, the assessments will be submitted to the County Auditor for inclusion on the property tax rolls for fiscal year 2018-19.

LEGAL ANALYSIS

PROPOSITION 218

This assessment is 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 codified as Articles 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 which benefits the assessed property.

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

SILICON VALLEY TAXPAYERS ASSOCIATION, INC. v SANTA CLARA COUNTY OPEN SPACE AUTHORITY

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority ("SVTA vs. SCCOSA"). This ruling is the most significant legal document in further legally clarifying 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
1. The Improvement District is divided into separate zones of benefit, and the assessment revenue derived from real property in each zone is extended only on specifically identified park and recreational improvements and/or maintenance and servicing of those improvements in that zone and other improvements in the Improvement District that confer special benefits to property in that zone.
 2. The use of zones of benefit ensures that the park and recreational improvements constructed and maintained with assessment proceeds are located in close proximity to the real property subject to the assessment, and that such improvements provide a direct advantage to the property in the zone.
 3. Due to their proximity to the assessed parcels, the improvements and maintenance thereof financed with assessment revenues in each zone benefit the properties in that zone in a manner different in kind from the benefit that other parcels of real

property in the Improvement District derive from such improvements, and the benefits conferred on such property in each zone are more extensive and direct than a general increase in property values.

4. The assessments paid in each zone of benefit are proportional to the special benefit that each parcel within that zone receives from such improvements and the maintenance thereof because:
 - a. The specific park and recreational improvements and maintenance and utility costs thereof in each zone and the costs thereof are specified in this Engineer's Report; and
 - b. Such improvement and maintenance costs in each zone are allocated among different types of property located within each zone of benefit, and equally among those properties which have similar characteristics and receive similar special benefits.

There have been a number of clarifications made to the analysis, findings and supporting text in this Report to ensure that this consistency is well communicated.

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 Appeal 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 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

The Feather River Recreation and Park District maintains park facilities in locations throughout its boundaries.

The work and improvements (the "Improvements") are proposed to be undertaken by the Feather River Recreation and Park District's Park Maintenance and Recreation Improvement District (the "Improvement District") and the cost thereof, including any debt service on bonds or other indebtedness issued for the work and improvements, paid from the levy of the annual assessment provide special benefit to Assessor Parcels within the Improvement District as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the "Act") the work and improvements are generally described as follows:

Installation, maintenance and servicing of public recreational facilities and improvements, including, but not limited to, turf and play areas, park grounds and facilities, playground equipment, hard court surfaces, tennis courts, gymnasiums, recreation centers, running tracks, walking paths, sports fields, basketball courts, swimming pools, landscape corridors, recreation, trails, other recreational facilities, ground cover, shrubs and trees, irrigation and sprinkler systems, landscaping, drainage systems, lighting, fencing, entry monuments, security patrols to protect the Improvements, graffiti removal and repainting, and labor, materials, supplies, utilities and equipment, as applicable, at each of the locations owned, operated or maintained by the Feather River Recreation and Park District. Plans and specifications for these improvements have been filed with the General Manger of the Feather River Recreation and Park District and are incorporated herein by reference.

As applied herein, "Installation" means the construction of recreational improvements, including, but not limited to, land preparation (such as grading, leveling, cutting and filling), sod, landscaping, irrigation systems, sidewalks and drainage, lights, and/or the construction of playground equipment, play courts, recreational facilities and public restrooms.

"Maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of said improvements, including repair, removal, or replacement of all or any part of any improvement; providing for the life, growth, health and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; and cleaning, sandblasting and painting of walls and other improvements to remove or cover graffiti.

"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.

Incidental expenses include all of the following: (a) The costs of preparation of the report, including plans, specifications, estimates, diagram, and assessment; (b) the costs of

printing, advertising, and the giving of published, posted, and mailed notices; (c) compensation payable to the County for collection of assessments; (d) compensation of any engineer or attorney employed to render services in proceedings pursuant to this part; (e) any other expenses incidental to the construction, installation, or maintenance and servicing of the Improvements; (f) any expenses incidental to the issuance of bonds or notes pursuant to Streets & Highways Code Section 22662.5; and (g) costs associated with any elections held for the approval of a new or increased assessment. (Streets & Highways Code §22526).

The assessment proceeds will be exclusively used for Improvements within the Improvement District plus Incidental expenses. Reference is made to the Summary of District's Improvement Plans section in the following section of this Report which specifically identifies the parks, recreation areas and other sites to be funded by the assessment proceeds and to the plans and specifications, including specific expenditure and improvement plans by park/recreation site and zone of benefit, which are on file with the Feather River Recreation and Park District.

FISCAL YEAR 2018-19 ESTIMATE OF COST AND BUDGET

INTRODUCTION

Following are the proposed Improvements, and resulting level of improved parks and recreation facilities, for the Improvement District. As previously noted, the baseline level of service included a declining level of parks and recreation facilities due to shortages of funds for the Park District. Improvements funded by the assessments are over and above the previously declining baseline level of service. The formula below describes the relationship between the final level of improvements, the prior (pre-2002) baseline level of service, and the enhanced level of improvements to be funded by the proposed assessment.

Final Level of Improvements	=	Baseline Level of Improvements	+	Enhanced Level of Improvements
--	----------	---	----------	---

SUMMARY OF PARK DISTRICT'S IMPROVEMENT PLANS

The budget to be financed by the assessments is partially based on the results of an independent survey conducted for the Park District, which indicated property owners' priorities for various improvement projects and park maintenance services, and staff determination of other needed park and recreation improvements. Projects have been selected based on how closely they meet the needs expressed by the survey results. Projects have been chosen throughout the Park District in order to ensure that all properties in the narrowly drawn Assessment District boundaries will receive improved access to better maintained and improved parks in their area. The Estimate of Cost provided in this Report is for fiscal year 2018-19 and is derived from a multi-year improvement plan that will add new parks to the Park District's infrastructure; improve park and recreation area security by enhancing security lighting; replace outdated playground equipment; keep pace with the rising costs of park maintenance to help ensure the continued beauty, usability, and accessibility of the Park District's parks, playfields, and recreation areas; develop playfields and youth oriented activity areas. The District Master Plan has been developed and is available for review at the Park District offices. In addition, supplemental plans may be developed and filed with the General Manager of the Park District.

MULTI-YEAR IMPROVEMENT PLAN HIGHLIGHTS

- Improved park and recreation facility maintenance
- Additional walkways and security lighting at neighborhood parks and sports fields to protect and maintain the Improvements
- Upgraded recreation areas, playgrounds and restrooms to improve access for the disabled
- Recreational improvements at neighborhood parks

- Sport court repairs and lighting upgrades
- Gary Nolan/Playground Park repairs and lighting upgrades
- Riverbend Park (multi-use fields)

BUDGET FOR FISCAL YEAR 2018-19

The budget presented on the next page lists the improvement projects and park maintenance and security services that would, in part, be funded by the Improvement District in Fiscal Year 2018-19, if the proposed assessments are continued by the Park District Board.

FIGURE 1 – ESTIMATE OF COST, FISCAL YEAR 2018-19

		Total Budget	
Beginning Fund Balance		\$54,381	
Park & Recreation Expenses (Installation, Maintenance & Servicing)			
General Maintenance & Operations ¹			
Fuel		\$21,500	
Insurance		\$20,000	
Other Outside Labor		\$34,000	
Contract Janitorial		\$69,900	
Repairs and Maintenance parts and supplies		\$368,964	
Repairs and Maintenance Payroll		\$548,070	
Telephone		\$4,500	
Utilities (includes irrigation water)		\$201,396	
Subtotal: General Maintenance and Operations		\$1,268,330	
Palermo Park / Pool: ADA retrofit restrooms		\$50,000	
Gravel to Palermo Parking Lots		\$8,000	
Subtotal: Capital Improvements		\$58,000	
Total Costs		\$1,326,330	
<hr/>			
Total Benefit of Improvements		\$1,326,330	
Single Family Equivelant Units (SFE)		19,452.56	
Benefit Received per Unit		\$68.18	
<hr/>			
Less:			
District Contribution ²		(1,061,465)	
Net Cost of Installation, Maintenance and Servicing		\$264,865	
Incidental Costs			
Collection and Administration		5,463	
Allowence for Contingencies ³		10,000	
Less:			
Beginning Fund Balance and Fund Income		(54,381)	
Total Park Maintenance and Recreation Improvement District Budget		\$280,329	
(Net Amount to be Assessed)			
<hr/>			
Budget Allocation to Property			
			SFE
Zone	Total Budget *	SFE Units	Rate per Unit
Zone	\$279,764.48	19,374.43	\$14.44
Zone	\$564.27	78.13	\$7.22
Totals	\$280,328.75	19,452.56	
<hr/>			
* All assessments are rounded to lower even penny. Therefore, the budget amount may slightly differ from the assessment rate.			

Notes to Estimate of Cost:

1. The item, Maintenance & Operation would provide funding for enhanced maintenance of all parks and recreation facilities on a daily basis, seven days per week. Improvements would include mowing turf, trimming and caring for landscaping, fertilization and aeration of grounds and playfields, routine

maintenance and safety inspections, painting, replacing/repairing broken or damaged equipment, trash removal and cleanup, irrigation and irrigation system maintenance, and other services as needed. The itemized budgets for these amounts are shown. Other outside labor includes \$14,000 for the Engineers Report including incidental costs, and \$20,000 for other outside labor costs

2. As discussed in the following section, at least 9.4% of the cost of Improvements must be funded from sources other than the assessments to cover any general benefits from the Improvements. Therefore, Figure 1 shows over 9.4% of the cost of Improvements without the projects hoped to be completed, as well as over 9.4% of the cost with the projects hoped to be completed. As is reflected in Figure 1, the Park District will contribute 77.8%, much more than either of these amounts, which more than covers any general benefits from the Improvements.
3. The item, Allowance for Contingencies is to account for any uncollectible assessments.
4. The Act requires that proceeds from the assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the Improvement District. Moreover, funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the fiscal year (June 30, 2019), must be carried over to the next fiscal year. The Park District may also establish a reserve fund for contingencies and special projects as well as a capital improvement fund for accumulating funds for larger capital improvement projects or capital renovation needs. Any remaining unexpended balance would either be placed in the reserve fund, the capital improvement fund, or would be used to reduce future years' assessments.

METHOD OF APPORTIONMENT

OVERVIEW OF APPORTIONMENT

This section of the Engineer's Report explains the special and general benefits to be derived from the Improvements to park facilities and Park District-maintained property throughout the Park District, and the methodology used to apportion the total assessment to properties within the Improvement District.

The Improvement District consists of all Assessor Parcels within the boundaries of the Feather River Recreation and Park District. The method used for apportioning the assessment is based upon the proportional special benefits conferred to the properties over and above general benefits conferred to real property in the Improvement District or to the public at large. Special benefit is calculated for each parcel in the Improvement District using the following process:

1. Identification of all benefit factors derived from the Improvements
2. Calculation of the proportion of these benefits that are general
3. Determination of the relative special benefit within different areas within the Improvement District
4. Determination of the relative special benefit per property type
5. Calculation of the specific assessment for each individual parcel based upon special vs. general benefit; location, property type, property characteristics, improvements on property and other supporting attributes

DISCUSSION OF BENEFIT

In summary, the assessments can only be levied based on the special benefit to property. Any and all general benefit must be funded from another source. This special benefit is received by property over and above any general benefits from the Improvements. 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."

"The determination of whether or not a lot or parcel will benefit from the improvements shall be made pursuant to the Improvement Act of 1911 (Division 7 (commencing with Section 5000)) [of the Streets and Highways Code, State of California]."

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property and that the value of the special benefits must reasonably exceed the cost of the assessment:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

Since assessments are levied on the basis of special benefit, they are not a tax and are not governed by Article XIII A of the California Constitution.

The SVTA v. SCCOSA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel and that indirect or derivative advantages resulting from the overall public benefits from a service or improvement are general benefits. The SVTA v. SCCOSA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

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

Finally, Proposition 218 twice uses the phrase "over and above" general benefits in describing special benefit. (Art. XIID, sections 2(i) & 4(f).)

BENEFIT FACTORS

The special benefits from the Improvements are listed below:

PROXIMITY TO IMPROVED PARKS AND RECREATIONAL FACILITIES

Only the specific properties within close proximity to the Improvements are included in the Improvement District. Therefore, property in the Improvement District enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the Improvement District do not share.

In absence of the assessments, the Improvements would not be provided and the parks and recreation areas in the Improvement 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 Improvement District, they provide a direct advantage and special benefit to property in the Improvement District.

ACCESS TO IMPROVED PARKS AND RECREATIONAL AREAS

Since the parcels in the Improvement District are nearly the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved parks and recreation areas that are provided by the Assessments. This is a direct advantage and special benefit to property in the Improvement District.

IMPROVED VIEWS

The Park District, by maintaining the landscaping at its park and recreation facilities provides improved views to properties with direct line-of-sight as well as other local properties which benefit from improved views when property is accessed. The recreation areas maintained and improved by the Assessments are uniquely located on the hillsides surrounding the Improvement District and the benefiting property in the Improvement District. Therefore, nearly every benefiting property in the Improvement District has direct views of natural lands or parks that are improved by the Assessments. Therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Improvement District.

EXTENSION OF A PROPERTY'S OUTDOOR AREAS AND GREEN SPACES FOR PROPERTIES WITHIN CLOSE PROXIMITY TO THE IMPROVEMENTS

In large part because it is cost prohibitive to provide large open land areas on property in the Improvement District, the residential, commercial and other benefiting properties in the Improvement District do not have large outdoor areas and green spaces. The parks in the Improvement District provide these larger 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.

According to the industry-standard guidelines established by the National Park and Recreation Association (the "NPRA"), neighborhood parks in urban areas have a service area radius of generally one-half mile and community parks have a service area radius of approximately two miles. The service radii for neighborhood parks and neighborhood green spaces were specifically established to give all properties within this service radii close proximity and easy walking access to such public land areas. Since proximate and accessible parks serve as an extension of the usable land area for property in the service radii and since the service radii was specifically designed to provide close proximity and access, the parcels within this service area clearly receive a direct advantage and special benefit from the Improvements - and this advantage is not received by other properties or the public at large.

An analysis of the service radii for the Improvements finds that all properties in the Improvement District enjoy the distinct and direct advantage of being close and proximate to parks within the Improvement District. The benefiting properties in the Improvement District therefore uniquely and specially benefit from the Improvements.

BENEFIT FINDING

In summary, real property located within the boundaries of the Improvement District distinctly and directly benefits from closer proximity, access and views of improved parks, recreation facilities, landscaped corridors, greenbelts, recreation areas, trail systems and other public resources funded by the Assessments. The Improvements are specifically designed to serve local properties in the Improvement District, not other properties or the public at large. The public at large and other properties outside the Improvement District receive only limited benefits from the Improvements because they do not have proximity, good access or views of the Improvements. These are special benefits to property in the Improvement District in much the same way that sewer and water facilities, sidewalks and paved streets enhance the utility and desirability of property and make them more functional to use, safer and easier to access.

GENERAL VERSUS SPECIAL BENEFIT

Article XIII C of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to “separate the general benefits from the special benefits conferred on a parcel.” The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. The assessment can fund special benefits but cannot fund general benefits. Accordingly, a separate estimate of the special and general benefit is given in this section.

In other words:

$$\text{Total Benefit} = \text{General Benefit} + \text{Special Benefit}$$

There is no widely-accepted or statutory formula for 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. SVTA vs. SCCOSA provides some clarification by indicating that general benefits provide “an indirect, derivative advantage” and are not necessarily proximate to the improvements.

In this report, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

The starting point for evaluating general and special benefits is the current, baseline level of service. The assessment will fund Improvements “over and above” this general, baseline level and the general benefits estimated in this section are over and above the baseline.

A formula to estimate the general benefit is listed below:

General Benefit	=	Benefit to Real Property Outside the Assessment District	+	Benefit to Real Property Inside the Assessment District that is Indirect and Derivative	+	Benefit to the Public at Large
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Special benefit, on the other hand, is defined in the state constitution as “a particular and distinct benefit over and above general benefits conferred on real property located in the district or to the public at large.” The SVTA v. SCCOSA decision indicates that a special benefit is conferred to a property if it “receives a direct advantage from the improvement (e.g., proximity to a park).” In this assessment, as noted, properties in the Improvement District have close and unique proximity, views and access to the Improvements and uniquely improved desirability from the Improvements and other properties and the public at large do not receive significant benefits because they do not have proximity, access or views of the Improvements. Therefore, the overwhelming proportion of the benefits conferred to property is special, and is only minimally received by property outside the Improvement District or the public at large.

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. However, in this Report, the general benefit is more conservatively estimated and described, and then budgeted so that it is funded by sources other than the Assessment.

CALCULATING GENERAL BENEFIT

In this section, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

BENEFIT TO PROPERTY OUTSIDE THE IMPROVEMENT DISTRICT

Properties within the Improvement District receive almost all of the special benefits from the Improvements because properties in the Improvement District enjoy unique close proximity and access to the Improvements that is not enjoyed by other properties or the public at large. However, certain properties within the proximity/access radius of the Improvements, but outside of the boundaries of the Improvement District, may receive some benefit from the Improvements. Since this benefit is conferred to properties outside the Improvement District boundaries, it contributes to the overall general benefit calculation and will not be funded by the Assessments.

The properties outside the Improvement District and within the proximity radii for neighborhood parks in the Improvement District receive benefits from the Improvements. Since these properties are not assessed for their benefits because they are outside of the area that can be assessed by the District, this is form of general benefit to the public at large and other property. A 50% reduction factor is applied to these properties because they are all geographically on only one side of the Improvements and are over twice the average distance from the Improvements compared to properties in the Assessment District. The general benefit to property outside of the Improvement District is calculated as follows with the parcel and data analysis performed by SCI Consulting Group.

Assumptions:

FEWER THAN 100 PARCELS OUTSIDE THE DISTRICT BUT WITHIN 2.0 MILES OF
THE PARKS WITHIN THE IMPROVEMENT DISTRICT
30,951 PARCELS IN THE IMPROVEMENT DISTRICT
50% RELATIVE BENEFIT COMPARED TO PROPERTY WITHIN THE IMPROVEMENT
DISTRICT

Calculation

general benefit to property outside the improvement district =
 $100/(30,951+100)*.5 = 0.2\%$

Although it can reasonably be argued that Improvements inside, but near the Park District boundaries are offset by similar park and recreational improvements provided outside, but near the Park District's boundaries, we use the more conservative approach of finding that 0.2% of the Improvements may be of general benefit to property outside the Improvement District.

BENEFIT TO PROPERTY *INSIDE* THE DISTRICT THAT IS *INDIRECT AND DERIVATIVE*

The "indirect and derivative" benefit to property within the Improvement District is particularly difficult to calculate. A solid argument can be presented that all benefit within the Improvement District is special, because the Improvements are clearly "over and above" and "particular and distinct" when compared with the baseline level of service and the unique proximity, access and views of the Improvements enjoyed by benefiting properties in the Improvement District. Therefore, the general benefit contribution that is indirect and derivative is negligible, and calculated to be zero for this analysis.

BENEFIT TO THE PUBLIC AT LARGE

The SVTA vs. SCCOSA decision indicates there may be general benefit "conferred on real property located in the district" A measure of the general benefits to property within the Assessment area is the percentage of land area within the Improvement District that is publicly owned and used for regional purposes such as lakes, major roads, rail lines and other regional facilities because such properties used for regional purposes could provide general benefits to the public at large. Approximately 1.2% of the land area in the

Improvement District is used for such regional purposes, so this is a measure of the general benefits to property within the Improvement District.

The general benefit to the public at large can be estimated by the proportionate amount of time that the Park District's parks and recreational facilities are used and enjoyed by individuals who are not residents, employees, customers or property owners in the Park District¹. A survey of park and recreation facility usage conducted by SCI Consulting Group found that less than 8% of the Park District's facility usage is by those who do not live or work within District boundaries.²

TOTAL GENERAL BENEFITS

Using a sum of these three measures of general benefit, we find that approximately 9.4% of the benefits conferred by the Improvements may be general in nature and should be funded by sources other than the assessment.

General Benefit Calculation

0.2%	(Outside the Assessment District)
+ 0.0%	(Inside the District – Indirect and Derivative)
+ 9.2%	(Public at Large)
= 9.4%	(Total General Benefit)

Therefore, this analysis finds that 9.4% of the assessment may provide general benefits, and the Assessment Engineer establishes a requirement for a minimum contribution from sources other than the assessments of 9.4%. This minimum contribution above the measure of general benefits will serve to provide additional coverage for any other general benefits.

The Park District's total budget for maintenance and improvement of its parks and recreational facilities is \$1,341,793. Of this total budget amount, the Park District will contribute \$1,061,465 from sources other than the assessments for park maintenance and operation. This contribution by the Park District equates to approximately 79.1% of the total

¹ . When District facilities are used by those individuals, the facilities are not providing benefit to property within the Park District. Use under these circumstances is a measure of general benefit. For example, a non-resident who is drawn to utilize the Park District facilities and shops at local businesses while in the area would provide special benefit to business properties as a result of his or her use of the Improvements. Conversely, one who uses Park District facilities but does not reside, work, shop or own property within the Park District boundaries does not provide special benefits to any property and is considered to be a measure of the general benefits.

² . A total of 118 park users were surveyed on different days and times during the months of February 2002 and April 2002. Nine respondents (7.6%) indicated that they did not reside or work within the Park District.

budget for maintenance and improvements and constitutes far more than the amount attributable to the general benefits from the Improvements.

ZONES OF BENEFIT

Due to their greater distance and reduced proximity from the improvements, parks and recreational facilities, properties in one area of the District are determined to receive lesser benefit from the proposed improvements than other properties in the District. This area of reduced benefit lies along the north east boundaries of the District and includes all Assessor Parcel Numbers within the District in Book 058; Book 059 Pages 11 and 12; Book 061 Pages 01, 06, 07, 09-19, 22-28, 36-40; Book 73 Pages 01-08, 20, 21 and 33. This area is hereinafter referred to as Zone of Benefit B or Zone B and is depicted on the Assessment Diagram included with this Report. All other properties within the Improvement District are classified into Zone of Benefit A or Zone A.

The Improvement District's improvements, parks and recreational facilities are easily accessible to all properties within Zone A. Therefore, benefits from the proposed improvements do not further vary based on proximity of the parcels to the improvements within the Zone because the increased benefits of greater proximity to the improvements are generally offset by a parallel increase in negative factors such as higher levels of traffic, noise, etc. that comes with increased proximity.

Since these properties are generally twice the distance from the proposed improvements, it is estimated that the relative level of benefit to properties in Zone B is 50% the benefit received by properties in Zone A. The proposed assessments for properties in Zone B will therefore be 50% of similar properties in Zone A.

All assessed properties within the Improvement District are within the industry-accepted proximity/service area for parks and recreation facilities. As noted, these proximity radii were specifically established to only encompass properties with good proximity and access to local parks and in effect make local parks within the proximity radii an extension of usable land area for the properties in the area. The benefits from the Improvements within each Zone of Benefit do not vary further based on proximity of the parcels to the Improvements because the increased benefits of greater proximity to the Improvements are generally offset by a parallel increase in negative factors such as higher levels of traffic, noise, etc. that comes with increased proximity. Consequently, since all parcels in the Improvement District have good access and proximity to the Improvements and the benefits to relatively closer proximity are offset by other factors, additional proximity is not considered to be a factor in determining benefit within each Zone of Benefit. In other words, the boundaries of the Improvement District and the Zones of Benefit have been narrowly drawn to include only properties that have good proximity and access and will specially benefit from the Improvements.

The SVTA vs. SCCOSA decision indicates:

In a well-drawn district — limited to only parcels receiving special benefits from the improvement — every parcel within that district receives a shared special benefit. Under section 2, subdivision (i), these benefits can be construed as being general benefits since they are not “particular and distinct” and are not “over and above” the benefits received by other properties “located in the district.”

We do not believe that the voters intended to invalidate an assessment district that is narrowly drawn to include only properties directly benefiting from an improvement. Indeed, the ballot materials reflect otherwise. Thus, if an assessment district is narrowly drawn, the fact that a benefit is conferred throughout the district does not make it general rather than special. In that circumstance, the characterization of a benefit may depend on whether the parcel receives a direct advantage from the improvement (e.g., proximity to 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).

In the Improvement District, the advantage that each parcel receives from the Improvements is direct, and the boundaries are narrowly drawn to include only parcels that benefit from the assessment. Therefore, the even spread of assessment throughout each narrowly drawn Zone of Benefit is indeed consistent with the SVTA vs. SCCOSA decision and satisfies the “direct relationship to the ‘locality of the improvement’” standard.

APPORTIONMENT

As previously discussed, the assessments provide specific Improvements that confer direct and tangible special benefits to properties in the Improvement District. These benefits can partially be measured by the occupants on property in the Improvement District because such parcel population density is a measure of the relative benefit a parcel receives from the Improvements. Therefore, the apportionment of benefit is partially based the population density of parcels.

It should be noted that many other types of “traditional” assessments also use parcel population densities to apportion the assessments. For example, the assessments for sewer systems, roads and water systems are typically allocated based on the population density of the parcels assessed. Moreover, assessments have a long history of use in California and are in large part based on the principle that benefits from a service or improvement funded by assessments that is enjoyed by tenants and other non-property owners ultimately is conferred directly to the underlying property.³

³ For example, in *Federal Construction Co. v. Ensign* (1922) 59 Cal.App. 200 at 211, the appellate court determined that a sewer system specially benefited property even though the direct benefit was to the

The next 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 Single Family Equivalents (SFE). This SFE 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 a SFE 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 Single Family Equivalent or one SFE.

In the process of determining the appropriate method of assessment, the Engineer considered various alternatives. For example, an assessment only for all residential improved property was considered but was determined to be inappropriate because commercial, industrial and other properties also receive direct benefits from the Improvements.

Moreover, a fixed or flat assessment for all properties of similar type was deemed to be inappropriate because larger properties receive a higher degree of benefit than other similarly used properties that are significantly smaller. (For two properties used for commercial purposes, there is clearly a higher benefit provided to the larger property in comparison to a smaller commercial property because the larger property generally supports a larger building and has higher numbers of employees, customers and guests that would benefit from proximity and improved access to well maintained and improved parks and recreational facilities. So the potential population of employees or residents is a measure of the special benefits received by the property.) Larger parcels, therefore, receive an increased benefit from the assessments.

Finally, the special benefits derived from the assessments are conferred on property and are not based on a specific property owner's use of the improvements, or a specific property owner's occupancy of property or the property owner's demographic status such as age or number of dependents. However, it is ultimately people who value the special benefits described above and use and enjoy the Park District's park and recreational facilities. In other words, the benefits derived to property are related to the average number of people who could potentially live on, work at, or otherwise could use a property, not how the property is currently used by the present owner. Therefore, the number of people who could or potentially live on, work at or otherwise use a property is one indicator of the relative level of benefit received by a property.

people who used the sewers: "Practically every inhabitant of a city either is the owner of the land on which he resides or on which he pursues his vocation, or he is the tenant of the owner, or is the agent or servant of such owner or of such tenant. And since it is the inhabitants who make by far the greater use of a city's sewer system, it is to them, as lot owners or as tenants, or as the servants or agents of such lot owners or tenants, that the advantages of actual use will redound. But this advantage of use means that, in the final analysis, it is the lot owners themselves who will be especially benefited in a financial sense."

In conclusion, the Assessment Engineer determined that the appropriate method of assessment apportionment should be based on the type and use of property, the relative size of the property, its relative population and usage potential and its proximity to parks and recreational facilities. This method is further described below.

ASSESSMENT APPORTIONMENT

RESIDENTIAL PROPERTIES

Certain improved residential parcels in the Improvement District that contain a single residential dwelling unit are assigned one Single Family Equivalent or 1.0 SFE. Traditional houses, zero-lot line houses and townhomes are included in this category of single family residential property.

Properties with more than one residential unit are designated as multi-family residential parcels. These parcels benefit from the improvements in proportion to the number of dwelling units that occupy each property, the average number of people who reside in multi-family residential units versus the average number of people who reside in a single family home and the average size of multi-family residential units versus the average size of single family homes. The population density factors for the Feather River Recreation and Park District, as depicted below, provide a partial basis for determining the SFE factors for residential parcels. Using the total population in a certain property type in the Park District from the 1990 Census (the most recent data available when the Improvement District was established) and dividing it by the total number of such households, finds that approximately 2.70 persons occupy each single family residence, whereas an average of 2.13 persons occupy each multi-family residence. Using the ratio of one Population Factor for each single-family residence, which equates to one Population Factor for every 2.70 persons, a Population Factor would equate to one multi-family unit or a 0.79 Population Factor for every 2.13 residents. Likewise, each condominium unit receives a 0.99 Population Factor and each mobile home receives a 0.78 Population Factor.

TABLE 1 - RESIDENTIAL DENSITY AND ASSESSMENT BENEFIT FACTORS

	<i>Total Population</i>	<i>Occupied Households</i>	<i>Persons per Household</i>	<i>Population Factor</i>
Single Family Residential	113,152	41,943	2.70	1.00
Condominium	5,185	1,949	2.66	0.99
Multi-Family Residential	31,437	14,728	2.13	0.79
Mobile Home on Separate Lot	26,368	12,494	2.11	0.78

Source: 1990 Census, Butte County.

Once established, Population Factors are adjusted to reflect the average structure size of different residential parcels. This adjustment is needed because the special benefits are deemed to be relative to the potential population density and building area per dwelling unit.

The average structure size of a single family residence in the Feather River Recreation and Park District is 1477 square feet, whereas the average multi-family residence is 807 square feet per unit, or 55% of the size of a single family residence. Likewise, each condominium unit is 88% of the size of a single family residence and each mobile home is 50% of the size of a single family residence. These building area percentages are applied to the Population Factors to determine the SFE benefit factors for residential parcels. Therefore, a multi-family residence with a 0.79 Population Factor and a 55% building area percentage will receive 0.43 SFE.⁴ Likewise, each condominium unit receives 0.87 SFE and each mobile home receives 0.39 SFE.

TABLE 2 - POPULATION AND ASSESSMENT BENEFIT FACTORS

	<i>Average Square Feet</i>	<i>% of SFR</i>	<i>Population Factor</i>	<i>SFE Factor</i>
Single Family Residential	1477	100%	1.00	1.00
Condominium	1297	88%	0.99	0.87
Multi-Family Residential	807	55%	0.79	0.43
Mobile Home on Separate Lot	732.25	50%	0.78	0.39

The single family equivalency factor of 0.43 per dwelling unit for multifamily residential parcels applies to such parcels with 20 or fewer units. Properties in excess of 20 units typically offer on-site recreational amenities and other facilities that tend to offset some of the benefits provided by the improvements. Therefore the benefit for parcels in excess of 20 units is determined to be 0.43 SFE per unit for the first 20 units and 0.10 SFE per each additional unit in excess of 20 dwelling units.

COMMERCIAL/INDUSTRIAL PROPERTIES

SFE values for commercial and industrial land uses are based on the equivalence of special benefit on a land area basis between single family residential property and the average commercial/industrial property. The SFE values for various commercial and industrial land uses are further defined by using average employee densities because the special benefit factors described previously can be measured by the average number of people who work at commercial/industrial parcels.

In order to determine employee density factors, the findings from the San Diego Association of Governments Traffic Generators Study (the "SANDAG Study") are used because these findings were approved by the State Legislature as being a good representation of the average number of employees per acre of land area for commercial and industrial parcels. As determined by the SANDAG Study, the average number of employees per acre for commercial and industrial property is 24.

⁴ (0.79 * 55% = 0.43)

In comparison, the average number of people residing in a single family home in the area is 2.70. Since the average lot size for a single family home in the District is approximately 0.50 acres, the average number of residents per acre of residential property is 5.40.

The employee density per acre is generally 4.45 times the population density of single family residential property per acre (24 employees per acre / 5.40 residents per acre). Therefore, the average employee density can be used as the basis for allocating benefit to commercial or industrial property since a commercial/industrial property with 4.45 employees receives generally similar special benefit to a residential property with 1 resident. This factor of equivalence of benefit between 1 resident to 4.45 employees is the basis for allocating commercial/industrial benefit. Table 3 shows the average employees per acre of land area or portion thereof for commercial and industrial parcels and lists the relative SFE factors per half of an acre for parcels in each land use category.

Commercial and industrial parcels in excess of 5 acres generally involve uses that are more land intensive relative to building areas and number of employees (lower coverage ratios). As a result, the benefit factors for commercial and industrial property land area in excess of 5 acres is determined to be the SFE rate per half of an acre for the first 5 acres and the relevant SFE rate per each additional acre over 5 acres.

Institutional parcels that are used for residential, commercial or industrial purposes are also assessed at the appropriate residential, commercial or industrial rate.

TABLE 3 - COMMERCIAL/INDUSTRIAL DENSITY AND ASSESSMENT FACTORS

<i>Type of Commercial/Industrial Land Use</i>	<i>Average Employees Per Acre ¹</i>	<i>SFE Units per 1/2 Acre ²</i>
Commercial	24	1.00
Office	68	2.84
Shopping Center	24	1.00
Industrial	24	1.00
Self Storage or Parking Lot	1	0.05

1. Source: San Diego Association of Governments Traffic Generators Study.
2. The SFE factors for commercial and industrial parcels are applied by the half of an acre of land area or portion thereof. (Therefore, the minimum assessment for any assessable parcel in these categories is the SFE Units listed herein.)

OTHER PROPERTIES

Article XIID stipulates that publicly owned parcels must be assessed unless there is clear and convincing evidence that those parcels receive no special benefit from the assessment.

Other publicly owned property that is used for purposes similar to private residential, commercial, industrial or institutional uses is benefited and assessed at the same rate as such privately owned property.

Benefits received by vacant land from park maintenance and improvement are generally offset by those benefits such recreation area and watershed parcels confer to parcels in the District by way of providing increased community recreation areas and nature lands. Such parcels are, therefore, not specially benefited and are not assessed.

Church parcels and property used for educational purposes typically generate employees on a less consistent basis than other non-residential parcels. Many of these parcels also provide some degree of on-site amenities that serve to offset some of the benefits from the Improvement District. In addition, the District maintains reciprocal use arrangements with many educational parcels that allow for the public, recreational use of these parcels. Such public use tends to reduce the use and wear of District facilities. Therefore, these parcels receive minimal benefit and are assessed an SFE factor of 1.

Miscellaneous, small and other parcels such as roads, right-of-way parcels, and common areas typically do not generate significant numbers of employees, residents, customers or guests and have limited economic value. These miscellaneous parcels receive minimal benefit from the Improvements and are assessed an SFE benefit factor of 0.

DURATION OF ASSESSMENT

It is proposed that the Assessment be levied for fiscal year 2002-03 and every year thereafter, so long as the parks and recreational areas need to be improved and maintained and the Feather River Recreation and Park District requires funding from the Assessments for its Improvements in the Improvement District. As noted previously, the Assessment can be levied annually after the Feather River Recreation and Park District Board of Directors approves an annually updated Engineer's Report, budget for the Assessment, Improvements to be provided, and other specifics of the Assessment. In addition, the District Board of Directors must hold an annual public hearing to continue the Assessment.

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 Park District General Manager or her or his designee. Any such appeal is limited to correction of an assessment during the then current or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the Park District General Manager or his or her designee will promptly review the appeal and any information provided by the property owner. If the Park District General Manager or her or his 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 Park District General Manager or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the Park District General Manager or her or his designee shall

be referred to the Feather River Recreation and Park District Board and the decision of the Board shall be final.

ASSESSMENT

WHEREAS, on February 27, 2018 the Feather River Recreation and Park District Board adopted its Resolution initiating proceedings for the continuation of a Park Maintenance and Recreation Improvement District under the Landscaping and Lighting Act of 1972, pursuant to the provisions of the Landscaping and Lighting Act of 1972 and Article XIIIID of the California Constitution (collectively "the Act"), to proceed with the proposed continuation of assessments;

WHEREAS, the Resolution directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for the Improvement District and an assessment of the estimated costs of the improvements upon all assessable parcels within the Improvement District, to which Resolution and the description of the 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 the Feather River Recreation and Park District, hereby make the following assessment to cover the portion of the estimated cost of the improvements, and the costs and expenses incidental thereto to be paid by the Improvement District.

The amount to be paid for the improvements and the expense incidental thereto, to be paid by the Improvement District for the fiscal year 2018-19 is generally as follows in Figure 2 below.

FIGURE 2 – SUMMARY COST ESTIMATE

	<i>F. Y. 2018-19 Budget</i>
Park Maintenance & Operation	\$1,268,330
Capital Improvements	\$58,000
Incidental Expenses	\$15,463
TOTAL BUDGET	\$1,341,793
Less:	
District Contribution	(\$1,061,465)
NET AMOUNT TO ASSESSMENTS	\$280,329

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

I do hereby assess and apportion said net amount of the cost and expenses of said improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said Improvement 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 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 3%. Any change in the CPI in excess of 3% 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 3%. 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) 3% 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 in 2002, approved the initial fiscal year benefit assessment for special benefits to their property including the CPI adjustment schedule. As a result, 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 assessment rate for Fiscal Year 2017-18 was \$14.03 per single family equivalent benefit unit for Zone of Benefit A and \$7.01 per single family equivalent benefit unit for Zone of Benefit B. The annual change in the CPI from December 2016 to December 2017 was 2.94%. Therefore, the maximum authorized assessment rate for Fiscal Year 2018-19 has been increased by the allowable maximum increase of 2.94% from \$14.03 to \$14.45 per single family equivalent benefit unit for Zone of Benefit A and from \$7.01 to \$7.23 per single family equivalent benefit unit for Zone of Benefit B. The estimate of cost and budget in the Engineer's Report proposes assessments for fiscal year 2018-19 at the rate of \$14.44 per single family equivalent benefit unit for Zone of Benefit A, which is less than the maximum allowable rate and \$7.22 per single family equivalent benefit unit for Zone of Benefit B, which is also less than the maximum allowable rate.

The assessment is made upon the parcels or lots of land within the Improvement District in proportion to the special benefits to be received by the parcels or lots of land, from the improvements.

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 Butte for the fiscal year 2018-19. 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 the 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 2018-19 for each parcel or lot of land within the Improvement District.

Dated: May 16, 2018



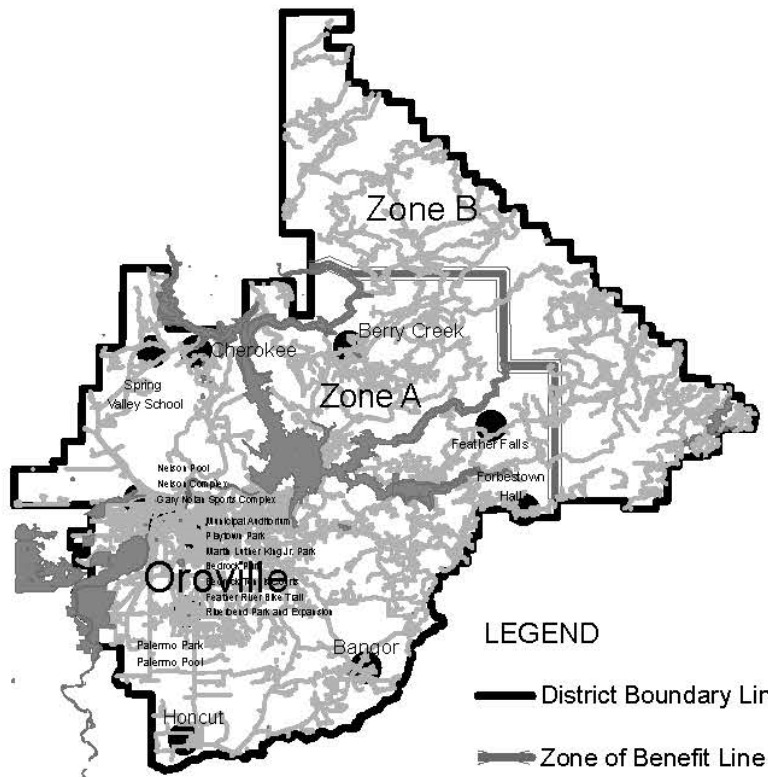
Engineer of Work
By
John W. Bliss, License No. C52091

APPENDICES

Appendix A – Assessment Diagram
Appendix B – Assessment Roll, FY 2018-19

APPENDIX A – ASSESSMENT DIAGRAM

The Improvement District includes all parcels within the boundaries of the Feather River Recreation and Park District. The boundaries of the Improvement District are displayed on the following Assessment Diagram. The lines and dimensions of each lot or parcel within the Improvement District are those lines and dimensions as shown on the maps of the Assessor of the County of Butte, for fiscal year 2018-19, and are incorporated herein by reference, and made a part of this Diagram and this Report.



LEGEND
 — District Boundary Line
 — Zone of Benefit Line

FILED IN THE OFFICE OF THE DISTRICT MANAGER OF THE FEATHER RIVER RECREATION AND PARK DISTRICT, COUNTY OF BUTTE, CALIFORNIA, THIS _____ DAY OF _____, 20____.

SECRETARY OF THE BOARD

ASSESSMENT WAS CONFIRMED AND LEVIED BY THE BOARD OF THE FEATHER RIVER RECREATION AND PARK DISTRICT, COUNTY OF BUTTE, ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE __ TH DAY OF _____, 20____.

FOR THE FISCAL YEAR 20____-____ AND SAID ASSESSMENT

ASSESSMENT ROLL FOR SAID FISCAL YEAR WAS FILED IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF BUTTE ON THE _____ DAY OF _____, 20____. REFERENCE IS HEREBY MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

SECRETARY OF THE BOARD

Note:
REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF BUTTE FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCEL SHOWN HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.

SCI Consulting Group
4745 Mangels Blvd
Fairfield, CA 94534
707-430-4300

Feather River Recreation and Park District Assessment Diagram

APPENDIX B – ASSESSMENT ROLL, FY 2018-19

An Assessment Roll (a listing of all parcels assessed within the Improvement District and the amount of the assessment) will be filed with the Park District General Manager 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.



STAFF REPORT

DATE: JUNE 26, 2018

TO: BOARD OF DIRECTORS

FROM: SCOTT THOMPSON, PARK SUPERVISOR

RE: STATUS OF NELSON POOL, JUNE 2018

SUMMARY

This report will serve to explain the current status of Nelson Pool as of June 2018, including any repairs, chemical usage/loss, and current maintenance practices. This report will reference the attached November 7th, 2017 staff report regarding the American Leak Detection report which discovered numerous leaks within the system and an estimated passive loss of 4,000 gallons of water per day.

BACKGROUND

As previously written about in a November 7th, 2017 report by the former GM, Nelson Pool has numerous issues with leaking in multiple areas, and equipment failure/problems. American Leak Detection produced a report which is referenced in the attached November staff report which lists all the areas that are leaking and require repair. At this time all progress towards authorization for repairs for the pool referenced in the report stopped or were not pursued soon after the November 2017 report was presented.

This year the maintenance department has been able to train and certify two of its staff as Aquatics Facility Operators (AFO): Maintenance Worker III Thomas Gorman, and Maintenance Worker II Jason Gray. Beginning in April 2018 they brought Nelson pool up to an acceptable level of compliance for the 2018 swimming season. Thomas Gorman has spearheaded the maintenance and repairs of the Nelson pool (as well as Palermo Pool), and, at this time, the water is testing at acceptable levels for public use. We have had issues with equipment failure, including clogged and failed chemical injectors, brittle tubing inside peristaltic pumps failing, small plumbing issues, among other things. Currently the main pumps and other major parts of the equipment/plumbing are operational enough to maintain acceptable water chemistry. However, this comes at the expense of much effort and man hours to maintain that balance.



The major leaks referenced in the American Leak Detection report cause an estimated minimum loss of 4,000 gallons per day when the pool is not open to the public. We do not have the ability to accurately estimate the loss of water while the pool is open, but it has been estimated by our maintenance staff at up to 10,000 gallons per day. Along with the major loss of water daily, we are losing all the chemicals that the lost water contains, which makes balancing the pool much more complicated when chemicals are lost at a much higher rate than should be occurring at natural evaporation, coupled with the addition of fresh water every morning. This causes us to have to start balancing the pools very early in the mornings in order for the chemicals to have time to mix with the rest of the pool and bring the levels to acceptable use for the public by the time the pool is scheduled for use.

At this time the maintenance department spends about 4 hours a day at Nelson pool adding fresh water, and testing and balancing the waters for use. This is a minimum amount of time spent every day, and any other repairs or problems would be in addition to the 4 daily hours already spent on balancing. If the pool did not leak so much water during the day, we would not have to spend this much time adding fresh water, balancing, and testing to achieve acceptable results that should be nearly automated otherwise.

Nelson pool should stay in compliance with Butte County Health requirements for public use as we kickoff the 2018 swimming season. However, there are more manhours spent maintaining the pool than necessary due to the leakage, as well as more money spent replacing chemicals lost in the leaks, and unnecessary wear on the system when water is having to be constantly replaced and pumped into the pool/s.

BUDGETARY IMPACT

The budgetary impact of operating the Nelson pool is multifaceted, but there are areas now where we are spending unnecessary amounts of money to maintain the facility in its current state without making long term repairs. We are expending up to 20 hours a week of manpower which could be appropriated in other areas of our parks and facilities and makes it harder to plan for and execute other maintenance projects. Also, chemical consumption in the pool is considerably higher than should be necessary as opposed to natural loss of chemicals due to evaporation. This is causing us to have to accept two large deliveries of chemicals every week just to maintain acceptable levels. The costs of the chemicals used in this pool could only be compared to a pool of similar size and age that is not leaking, but that information is not readily available at this time. Further investigation would be required to figure out just how much more FRRPD is spending on chemicals lost to leakage.



RECOMMENDATION

As requested in the November 7th, 2017 staff report, direct staff to seek funding from the Supplemental Benefits Fund (SBF) and/or other sources in order to commence the rehabilitation and other improvements necessary at the Nelson Pool Complex.

ALTERNATIVE ACTIONS

Alternative actions for repairs to the pool were requested by the board in March 2017. Staff researched alternatives and contacted OGALS with options for alternative repairs and/or facility replacement. OGALS decided at that time that none of the alternatives to repairing the pool would be accepted.

ATTACHMENTS

November 7th, 2017 GM Ramage Staff Report to the Parks & Facilities Committee
Nelson Avenue School Letter of Support
Aquatics Financial Reports

**STAFF REPORT****DATE: NOVEMBER 7, 2017****TO: FEATHER RIVER RECREATION AND PARK DISTRICT PARK AND FACILITIES COMMITTEE****FROM: GENERAL MANAGER APRYL RAMAGE****RE: NELSON POOL REPAIR FUNDING OPTIONS****SUMMARY**

Nelson Pool is in need of substantial repairs. The pool hosts old and failing sand filters and chemical feeds. These filters and feeds are not processing the pool chemicals efficiently or according to updated health regulations. The existing system is original and is displaying cracks and rust. Nelson Pool is leaking water from the skimmers, pipes and plaster. American Leak Detection visited the site on January 26, 2017 and assessed the issues. The leak specialist determined that skimmer throat plaster seals are leaking and a major leak exists between the large pool and the kiddie pool. All skimmers have disconnected from the pool shell due to deck movement. Cracks are in the skimmer casings at both skimmers at the far South side of the pool. There is a leak around the equalizer pipe between the two pools just behind the grates in the deep end. A leak exists on the equalizer line under the deck approximately 4' back from the outlet at the kiddie pool. These leaks are causing an estimated water loss of 4,000 gallons a day when the system is not running. It is estimated that standing drainage issues behind the pool in the grass area and near the restrooms are caused from these leaks. All lines were pressure tested and no leaks were found in the underground plumbing at this time.

In 2000 The District received grant funding from OGALS (Office of Grants and Local Services State of California) funded by the 2000 Parks Bond Act totaling \$127,319.00 for upgrades to Nelson Pool. This grant requires the District to maintain and operate Nelson Pool until 2026.

Due to health regulations and unsafe conditions it is recommended that the repairs to Nelson Pool be addressed as soon as possible. Per consultation and site visits with experts, resurfacing the pool and replacing 1 sand filter and 2 chemical feeds will sufficiently repair the pool for continual use.

March 28, 2017 at a regular board meeting of the District Board of Directors directed staff to research other options of minor repairs to deter major leaking and maintain operations for the 2017 swim season. These suggestions included disconnecting the wading pool from the large pool area as a major leak exist under the pool decking between the wading pool and large pool. Per grant requirements staff contacted OGALS to determine if the restricted use of the pool area would still qualify as normal operations under the existing grant requirements. OGALS



requested a letter outlining the necessary repairs, cost and reasons why repairs are not being fully completed. Staff discussed the possibility of a new aquatic center in the community and if that addition to the community would fulfill the Nelson Pool grant requirements for servicing the community. OGALS requested the date construction has begun on the new aquatic center, date of completion, how long residents will be without service and property owners and residents served. Since this project has not been funded or location decided OGALS has advised they will not take this project into account as a possible replacement option for the existing grant requirements of Nelson Pool at this time.

August 24, 2017 the District Park & Rec Committee performed a site visit at Nelson Pool. A request was made to bring back additional information regarding a funding request for repairs to Nelson Pool which included an option to approach the Supplemental Benefits Fund for grant funding to repair and upgrade the site.

September 27, 2017 the piping system that feeds the filtration system at the pool broke. The site was shut down causing the local high school swim team to find an alternate site to practice. Palermo Pool is not sufficient size for practice and does not host a heater to warm the water to regulation requirements.

Repairs consist of resurfacing pool and repair leaks including adding interior pool lighting, updating chemical filter system, updating pool fencing adding grass area for rentals, addition of shade pavilions for seating, engineer fees, security system and a contingency. Total fund request to Supplemental Benefits Fund \$486K.

Matching grant fund options include Impact fees (eligible for shade pavilions only) and Improvement Project Fund (\$188,000 available).

REQUEST

Approach District Board of Directors to request approval to approach Supplemental Benefits Fund with grant request of \$500,000. Repairs of site are time sensitive as pool repair companies are scheduling now for spring repairs. Completing listed repairs would meet Office of Grant and Local Services requirements regarding District awarded grant. Nelson Pool repairs is listed as number one on the 2017-18 annual strategic plan for Nelson Complex & Pool and is also listed on page 49 of the Feather River Consolidated Master Plan as a viable option for SBF funding.

Staff are designing pool schedules, classes and lessons for summer 2018. Determination of Nelson Pool restoration is vital to District summer 2018 programming. The Oroville Union High School District and Oroville Orcas have requested these repairs be met in a timely manner as to not disrupt their 2018 schedules.



NELSON AVENUE MIDDLE SCHOOL



Rochelle Simmons, Principal
 Jeff Kuhn, Assistant Principal
 2255 6th Street · Oroville, CA 95965
 (530) 538-2940 • FAX (530) 538-2949

Dear Board Members of FRRPD:

June 20, 2018

I write this letter in heartfelt support of the **Nelson Pool**. I began working as the principal of Nelson Avenue Middle School five years ago. Prior to that time, I knew very little about the Thermalito community. Having spent these last several years working among the community members and stakeholders of Thermalito Union Elementary School District, I have found a sense of pride in this community, much of which exists around Nelson Pool.

Clearly, this pool serves as an integral part of the Thermalito Community. As I write this letter, I can see from my office window the high traffic in and out of the pool area. Community members of all ages can be seen walking, riding, skating, or driving to and from the Nelson Pool. All season long, there are one or more activities happening at this neighborhood hub daily: open swim sessions, swimming lessons, summer camp swimming, competitive swim meets/training, and swim parties. The Nelson Pool is the one oasis that can currently be counted on out here in the northwest corner of Oroville, as there is otherwise, little offered to the Thermalito community.

Additionally, the Nelson Avenue Middle School physical education department and staff rely heavily on providing our students a swimming program during the school day. This is an invaluable opportunity for our young citizens, and for many, this is the only exposure may have to formally learn swimming safety and techniques.

I am confident that I speak on behalf of the Nelson staff and community members in asking for your continued commitment to the overall health of the Nelson Pool in order to serve the community for years to come.

Thank you for taking the time to read my letter.

Sincerely,

Rochelle Simmons, Principal
 rsimmons@thermalito.org

AQUATICS PROGRAM ONLY. DOES NOT INCLUDED MAINTENANCE, CHEMICALS, FIXED ASSET, CAPITAL IMPROVEMENTS,
ELECTRICITY OR WATER

Feather River Recreation & Park District
AQUATICS P&L - by month
July 2015 through April 2018

	Jul '15 - Jun 16	Jul '16 - Jun 17	MISsing 2 MONTHS OF REVENUE Jul '17 - Apr18	TOTAL
Ordinary Income/Expense				
Income				
4300 - Program Income	0.00	-13.00	0.00	-13.00
4350 - Discounts & Credits	21,405.90	39,768.34	26,358.91	87,533.15
4300 - Program Income - Other	21,405.90	39,755.34	26,358.91	87,520.15
Total 4300 - Program Income	21,405.90	39,755.34	26,358.91	87,520.15
Total Income	21,405.90	39,755.34	26,358.91	87,520.15
Gross Profit	21,405.90	39,755.34	26,358.91	87,520.15
Expense				
5000 - Payroll Expenses	25,286.91	34,517.31	30,072.80	89,877.02
5010 - Wages & Salaries	3,502.23	4,724.37	4,165.08	12,391.68
5020 - Employer Taxes	730.52	1,075.36	923.95	2,729.83
5040 - Workers Comp	29,519.66	40,317.04	35,161.83	104,998.53
Total 5000 - Payroll Expenses	0.00	0.00	52.50	52.50
5100 - Advertising & Promotion	0.00	136.00	136.00	272.00
5155 - Employment New Hire Screen	0.00	280.00	0.00	280.00
5170 - Education & Development	0.00	338.45	0.00	338.45
5180 - Equipment, Tools & Furn (<\$5k)	0.00	1,205.83	18.10	1,223.93
5182 - Operating ET&F	0.00	0.00	0.00	0.00
5184 - Program ET&F	2,289.25	0.00	0.00	2,289.25
5186 - Site/Shop ET&F	2,289.25	1,544.28	18.10	3,851.63
Total 5180 - Equipment, Tools & Furn (<\$5k)	0.00	2,377.00	2,138.50	4,515.50
5230 - Professional & Outside Svcs	393.00	0.00	0.00	393.00
5235 - Recreation Instructors	393.00	0.00	0.00	393.00
5238 - Other Outside Labor	393.00	2,377.00	2,138.50	4,908.50
Total 5230 - Professional & Outside Svcs	0.00	1,421.62	1,522.35	2,943.97
5280 - Supplies - Consumable	0.00	33.31	0.00	33.31
5281 - Misc Staff & Uniforms Supplies	0.00	386.38	180.92	870.49
5282 - Office Supplies	303.19	412.37	837.55	1,249.92
5286 - Program Supplies	0.00	0.00	0.00	0.00
5287 - Safety Supplies	1,013.20	0.00	280.95	1,013.20
5288 - Safety & Staff Supplies	6.43	0.00	280.95	287.38
5289 - Site Supplies	1,322.82	2,253.68	2,821.77	6,398.27
Total 5280 - Supplies - Consumable	0.00	84.00	0.00	84.00
5310 - Transportation, Meals & Travel	280.29	593.92	0.00	874.21
5316 - Meals	280.29	677.92	0.00	958.21
5318 - Mileage	33,805.02	47,585.92	40,328.70	121,719.64
Total 5310 - Transportation, Meals & Travel	-12,399.12	-7,830.58	-13,969.79	-34,199.49
Total Expense	-12,399.12	-7,830.58	-13,969.79	-34,199.49
Net Ordinary Income				
Net Income				

Feather River Recreation & Park District
P&L - MAINTENANCE POOLS

July 2015 through May 2018

MAINTENANCE POOLS. DOES NOT INCLUDE LABOR, FIXED ASSETS, CAPITAL IMPROVEMENTS

MAY NOT CLOSED, JUNE

NOT INCLUDED

	Jul '15 - Jun 16	Jul '16 - Jun 17	Jul '17 - May 18	TOTAL
Ordinary Income/Expense				
Expense				
5175 · Equipment Rental	0.00	0.00	392.22	392.22
5180 · Equipment, Tools & Furn (<\$5k)				
5186 · Site/Shop ET&F	1,639.33	2,235.21	0.00	3,874.54
Total 5180 · Equipment, Tools & Furn (<\$5k)	1,639.33	2,235.21	0.00	3,874.54
5230 · Professional & Outside Svcs				
5238 · Other Outside Labor	2,675.00	0.00	0.00	2,675.00
Total 5230 · Professional & Outside Svcs	2,675.00	0.00	0.00	2,675.00
5260 · Repairs & Maintenance				
5261 · Building R&M	0.00	566.68	120.09	686.77
5262 · Equipment R&M	2,493.46	0.00	0.00	2,493.46
5263 · General R&M	79.01	1,716.85	9.27	1,805.13
5264 · Grounds R&M	0.00	410.90	1,655.42	2,066.32
5265 · Janitorial Supplies	41.50	16.84	53.23	111.57
5266 · Vandalism Repair	0.00	132.91	277.56	410.47
5268 · Aquatics Pool R&M	18,479.19	40,408.78	27,934.90	86,822.87
5269 · Outside Contractor/Services R&M	0.00	2,582.90	94.37	2,677.27
Total 5260 · Repairs & Maintenance	21,093.16	45,835.86	30,144.84	97,073.86
5270 · Security	1,065.90	936.00	972.00	2,973.90
5280 · Supplies - Consumable				
5289 · Site Supplies	0.00	204.38	0.00	204.38
Total 5280 · Supplies - Consumable	0.00	204.38	0.00	204.38
5290 · Taxes, Lic., Notices & Permits	842.00	1,684.00	778.00	3,304.00
5300 · Telephone/Internet	73.48	389.63	463.02	926.13
5320 · Utilities				
5322 · Electric	20,693.21	23,928.43	22,433.56	67,055.20
5324 · Garbage	156.33	41.36	330.88	528.57
5326 · Gas/Propane	122.24	3,402.10	708.63	4,232.97
5329 · Water	226.57	154.14	265.00	645.71
Total 5320 · Utilities	21,198.35	27,526.03	23,738.07	72,462.45
Total Expense	48,587.22	78,811.11	56,488.15	183,886.48
Net Ordinary Income	-48,587.22	-78,811.11	-56,488.15	-183,886.48
Net Income	-48,587.22	-78,811.11	-56,488.15	-183,886.48



RESOLUTION NO. 1387-18

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE FEATHER RIVER RECREATION AND PARK DISTRICT APPROVING THE TRANSFER OF FUNDS IN THE AMOUNT OF \$247,468 FROM COUNTY ACCOUNTS: BENEFIT ASSESSMENT FUND 2610 TO THE GENERAL FUND ACCOUNT 2600

WHEREAS, the General Manager has reviewed the finances of the District and recommends transferring \$247,468 Benefit Assessment County Fund 2610 to the General Account County Fund 2600, recommends transferring the following:

<u>Amount</u>	<u>From Fund</u>	<u>To Fund</u>	<u>County Codes</u>
\$110,745	BAD 2610	General 2600	510 Salaries 2017-18 BAD Maintenance
\$136,723	BAD 2610	General 2600	520 Service/Supplies 2017-18 BAD Maintenance

WHEREAS, the Board of Directors, after receiving the recommendation from the General Manager, agrees that it is in the best interest of the District to transfer the above Benefit Assessment District funds in the amount of \$247,468 to the General Fund Account 2600; and

NOW THEREFORE, IT BE RESOLVED, that the Board of Directors of the Feather River Recreation and Park District approves the transferring of \$247,468 from the Benefit Assessment Fund 2610 to the General Fund Account 2600.

PASSED AND ADOPTED, at a regular meeting of the Board of Directors of the Feather River Recreation and Park District on the 26th day of June 2018 by the following vote:

Ayes:

Noes:

Absent:

Abstain:

Attest: _____
Victoria Smith, Chairperson

Randy Murphy, General Manager



RESOLUTION NO. 1388-18

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE FEATHER RIVER RECREATION AND PARK DISTRICT APPROVING THE TRANSFER OF FUNDS IN THE AMOUNT OF \$200,000 FROM THE MERCHANT CREDIT CARD ACCOUNT: BANK OF THE WEST TO THE GENERAL FUND ACCOUNT 2600

WHEREAS, the General Manager has reviewed the finances of the District and recommends transferring \$200,000 from the Merchant Account at Bank of the West to the General Fund Account 2600; and

WHEREAS, the Board of Directors, after receiving the recommendation from the General Manager, agrees that it is in the best interest of the District to transfer non-Impact fee funds in the amount of \$200,000 from the Bank of the West Merchant Account to the General Fund Account 2600; and

NOW THEREFORE, IT BE RESOLVED, that the Board of Directors of the Feather River Recreation and Park District approves the transferring of \$200,000 from the Bank of the West Merchant Account to the General Fund Account 2600.

PASSED AND ADOPTED, at a regular meeting of the Board of Directors of the Feather River Recreation and Park District on the 26th day of June 2018 by the following vote:

Ayes:

Noes:

Absent:

Abstain:

Attest: _____
Victoria Smith, Chairperson

Randy Murphy, General Manager



RESOLUTION NO. 1389-18

**A RESOLUTION OF THE FEATHER RIVER RECREATION AND PARK DISTRICT BOARD OF DIRECTORS
ADOPTING THE 2018-2019 APPROPRIATIONS LIMITATIONS**

WHEREAS, California's state appropriations limit (SAL)--originally established by Proposition 4 in 1979-- places an "upper bound" each year on the amount of monies that can be spent from state tax proceeds. The SAL itself grows annually by a population and cost-of-living factor and;

WHEREAS, Most state appropriations are subject to the SAL. However, the law does exempt certain types of appropriations from the SAL, including capital outlay, local government subventions, and debt service and;

WHEREAS, Tax proceeds in excess of the SAL over a two-year period must be equally split between rebates to taxpayers and expenditures on education and;

WHEREAS, The SAL has not been a constraint throughout the 1990s. In recent years, however, California's strong revenue performance has caused the "room" under the limit to shrink and;

WHEREAS, Article XIII B of the California Constitution specifies that appropriations made by government entities may increase annually by the change in population and the change in California capita income, or the change in the local assessment roll, and

WHEREAS, the CPI Factor of 3.67 and population change for both the City of Oroville and Unincorporated of .49 multiplies to a total ratio of change factor 1.0418 (as shown on Exhibit A) and is used by Feather River Recreation and Park District to determine its appropriation limitation for 2018-19

NOW THEREFORE BE IT RESOLVED, that the Board of Directors of the Feather River Recreation and Park District, pursuant to Government Code Section 7910, adopt the 2018-2019 appropriation limitation of \$3,648,808. Said limitation was determined by the following formula:

2017-18		2018-19
<u>Appropriation</u>	<u>Ratio of Change</u>	<u>Appropriation</u>
Limitation	Adjustment Factor	Limitation
\$ 3,537,031	1.0418	\$3,684,808



PASSED AND ADOPTED at a Regular Board Meeting of the Board of Directors of the Feather River Recreation and Park District on the 26th day of June 2018 by the following vote:

Ayes:

Noes:

Absent:

Abstain

Attest: _____

Victoria Smith, Chairperson

Randy Murphy, General Manager



EXHIBIT A

2018-19 Appropriations Limit Calucation

Per Capita Cost of Living Change	3.67	
Population Change (Used Oroville Change .76 and Unincorported -.27)	0.49	
Per Capita converted to ratio +100/100	100	1.0367
Population converted to a ratio +100/100	100	1.0049
Adjustment Factor 2018-2019		1.0418

2017-2018 LIMIT
\$3,537,031

FACTOR
1.0418

2018-19 LIMIT
\$3,684,808



STAFF REPORT

DATE: JUNE 26, 2018

TO: BOARD OF DIRECTORS

FROM: RANDY MURPHY, GENERAL MANAGER

RE: PALERMO PLAYGROUND UPDATE

SUMMARY

This report will provide an update to the Palermo Playground Replacement Project and a request for spending authority to complete it.

BACKGROUND

Earlier this year, staff received permission to purchase some new playground equipment for Palermo Park. The equipment was supposed to be delivered in April but arrived several weeks early. Staff has since learned that the County requires permits and Americans with Disabilities Act (ADA) compliance improvements of at least 20% of the project cost, which may have been anticipated, but not included in the spending authority granted by the Board. A recent estimate by Melton Design Group suggests that the required design, permits and related improvements could cost up to an additional \$38K, including contingencies.

BUDGETARY IMPACT

Since most of the capital improvements for the current fiscal year were not completed, there are funds available in the General Fund. Additionally, since these improvements are required by ADA, they are eligible for Benefit Assessment District funds, if any are available.

RECOMMENDATION

Grant the spending authority of an amount not-to-exceed \$40,000 for the General Manager to complete the Palermo Park Playground Equipment Replacement Project and authorize the Business Manager to make the necessary budget adjustments to facilitate the expense.

ALTERNATIVE ACTIONS

Wait until the potential costs are better understood and limit the spending authority to a reduced amount at that time. This is not recommended, as it will delay the project that much longer and/or necessitate a special Board meeting in order to authorize the expenditures.

ATTACHMENTS

None



RESOLUTION 1390-18

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE FEATHER RIVER RECREATION AND PARK DISTRICT APPROVING THE ALLOCATION UP TO \$40,000 FROM THE GENERAL FUND FOR REQUIRED COUNTY PERMITS AND REQUIRED AMERICANS WITH DISABILITIES ACT (ADA) COMPLIANCE IMPROVMENTS CONCERNING THE INSTALLATION OF NEW PLAY STRUCTURES AT PALERMO PARK

WHEREAS, on June 26th, 2018 at a regular board meeting of the Feather River Recreation and Park District Board of Directors approved allocation up to \$40,000 for County permits and ADA improvements; and

WHEREAS, the General Manager has reviewed the finances of the District and recommends allocating up to \$40,000 utilizing General Fund dollars; and

WHEREAS, the Board of Directors, after receiving the recommendation from the General Manager, agrees that it is in the best interest of the District to allocation up to \$40,000 for required County Permits and required ADA improvments; and

THEREFORE, IT BE RESOLVED, that the Board of Directors of the Feather River Recreation and Park District authorizes the Genral Manager to spend up to \$40,000 from the Genral Fund for Palermo Park Playstructure permits and ADA improvments.

PASSED AND ADOPTED, RESOLUTION NO. 1390-18 at a regular meeting of the Board of Directors of the Feather River Recreation and Park District on the 26th day of June 2018 by the following vote:

Ayes:

Noes:

Absent:

Abstain:

Attest: _____

Victoria Smith, Chairperson



STAFF REPORT

DATE: JUNE 26, 2018

TO: BOARD OF DIRECTORS

FROM: RANDY MURPHY, GENERAL MANAGER

RE: RIVERBEND PARK CHANGE ORDER REQUEST

SUMMARY

This report will provide an update to the Riverbend Park Reconstruction Project Phase 1 and summarize Contract Change Orders (CCOs) to date.

BACKGROUND

Melton Design Group (MDG) has submitted the attached summary of the activities that have occurred at Riverbend since the last update on April 26th. This report should also include a list of CCOs that have been approved since that time. Also, as discussed at the April 26th Special Meeting, the Board approved Resolution 1382-18 that granted the General Manager authority to approve CCOs of \$50K or less and not greater than a cumulative total of 10% of the awarded construction contract amount (\$318,957).

BUDGETARY IMPACT

Since these changes are spending repurposed insurance monies, there is no net effect on the General Fund.

RECOMMENDATION

Ratify the Contract Changes Orders (CCOs), as presented.

ALTERNATIVE ACTIONS

None

ATTACHMENTS

MDG Riverbend Update Report

RIVERBEND PARK RENOVATION PHASE ONE

Board of Directors Update

June 15, 2018

Work in Progress includes Soccer field irrigation, soil amendments, finish grade work and electrical and plumbing work in the restrooms.

Schedule - The landscape contractor was not able to order some of the irrigation products within the time limit required to on the plans to install sod by June 1st. The sod was required to be installed on June 1st to be ready to play soccer on it by August 1st, the start of the soccer season. Sod is now scheduled to be finished by June 29th. The Oroville Youth Soccer Club is aware of the delay and plans to play on the Nelson Park fields.

Due to vandalism and stolen parts, a new main switch board needs to be installed. It's been ordered but will not arrive until later September, early October. FRRPD is now renting a generator to provide temporary power for the well and irrigation controller.

Insurance – Phase 1 total disbursements are close to being finalized. A separate claim has been filed for the restroom and electrical vandalism, including some damage to the dog park well controller. The total amount fo the second claim has yet to be determined by the insurance agency. Contractor quotes for repairs total \$118,780.

Change Orders

Change Orders approved at previous Board meeting and now added to project:

CO2 - Mow Curb	\$188,500
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Change Orders

CO1 - Replace Main Switch Board Due to damage and theft. Is now a claim being reviewed by insurance. Should be reimbursed.	\$60,000
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CO3 - Remove Cobble from Path Insurance would not cover a new concrete path. Insurance will cover the cost of replacing the old asphalt path. For now, just clearing path. May need to replace in some sections.	\$35,000
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CO4 - Smart X Char Bio Carbon Soil Amendment Saves 30% of water use. Creates better environment for soil microbes. Cost is being reimbursed within 3 months through a grant.	\$35,350
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Pending Change Orders

Electrical components that were in two standalone pedestals are now being installed in the restroom maintenance rooms. The location will help deter vandalism and will save \$45,250.

Plans and estimates are being worked on to see if adding the following items are feasible:

- Parking lot at soccer fields
- Amphitheatre

END OF REPORT





DATE: JUNE 26, 2018

TO: BOARD OF DIRECTORS

FROM: RANDY MURPHY, GENERAL MANAGER

RE: FUND RAISING OPTIONS

SUMMARY

Staff request for direction regarding pursuit of grants and other fundraising opportunities in order to improve and/or better maintain District Parks and related Facilities.

BACKGROUND

As you may know, the District has several million dollars in deferred maintenance, as well as several more million dollars in desired updates and improvements. Unfortunately, the District has neither the tax base nor the program revenue to fulfill many, if any, of these needs and desires without a significant infusion of capital. Many jurisdictions resort to bonds and/or increased taxes in order to do these types of projects. But, what if there was another way? Staff has been having discussions with a group that can match potential sponsors/donors/grantors with worthy projects and now requests Board direction before proceeding any further.

BUDGETARY IMPACT

None at this time.

RECOMMENDATION

Listen to a brief presentation by Valerie Navarro and then give staff direction to further investigate funding opportunities that may include corporate sponsorships, crowdfunding, grants and other sources.

ALTERNATIVE ACTIONS

Do not give staff direction to further investigate potential partnerships to fund deferred maintenance and other District needs and rely on more traditional means to fund these costs.

ATTACHMENTS

None