



**FEATHER RIVER RECREATION & PARK DISTRICT**  
Benefit Assessment District Committee Meeting  
May 15, 2024

**ACTIVITY CENTER**  
1875 Feather River Blvd.  
Oroville, CA 95965

**OUR MISSION:** We will provide and maintain quality parks, recreation experiences, and related facilities and programs for all residents of the District in a fiscally sustainable manner that compliments the natural resources and cultural heritage of our community.

## **AGENDA**

**Open Session at 1:00 PM**

*Written comments must be sent to [KendyleL@frrpd.com](mailto:KendyleL@frrpd.com) 1-hour prior to the meeting to be presented to the Board. If you need a special accommodation to participate in this meeting, please contact (530) 533-2011.*

## **CALL MEETING TO ORDER**

### **ROLL CALL**

Member Mark Grover  
Member Roger Soudan  
Member Susan Sears

## **PLEDGE OF ALLEGIANCE**

### **PUBLIC COMMENT**

The Committee will invite anyone in the audience wishing to address a matter not listed on the agenda, to state your name for the record and make your presentation. You are limited to three (3) minutes. *The Committee cannot take any action except for brief response.*

### **AGENDA ITEM(S)**

1. Staff request for the Committee to recommend an increase to the Benefit Assessment District Assessment by the Consumer Price Index (CPI) of 3% (Appendix A)
2. 2023-2024 Engineer's Report provided by SCI Consulting Group (Appendix B)
3. 2024-25 Engineer's Report provided by SCI Consulting Group (Appendix C)
4. BAD July 23-April 24 Income Statement (Appendix D)
5. Trial Balance- Park Maintenance 2023-2024 (Appendix E)
6. FRRPD District Balance Sheet 2023-2024 (Appendix F)

## **ADJOURNMENT**

**STAFF REPORT**

**DATE: MAY 10, 2024**

**TO: BENEFIT ASSESSMENT DISTRICT (BAD) COMMITTEE**

**FROM: BRIAN WILSON, INTERIM GENERAL MANAGER**

**RE: REQUEST TO RECOMMEND A 3% INCREASE TO THE BENEFIT ASSESSMENT DISTRICT ASSESSMENT FOR FY 2024-25**

**SUMMARY**

Staff request for the Committee to recommend an increase of the BAD assessment by maximum allowable amount of 3%.

**BACKGROUND**

As further described in the attached Draft Resolution, the residents of the Feather River Recreation and Park District approved the formation of a Benefit Assessment District (BAD) in 2002. The approval included language that allowed the District to increase the annual assessment by CPI without the need of an additional ballot proceeding.

**BUDGETARY IMPACT**

The proposed increase to this Assessment would raise the single-family equivalent in Zone A \$0.48 (from \$16.76 to \$17.24) and \$0.24 in Zone B (from \$8.38 to \$8.62). The total impact would increase the BAD revenue budget by an estimated \$8,015 to an estimated \$336,615. Please note that the Preliminary 2024/25 District Budget that was approved by Board consensus at its Budget Workshop held on April 17<sup>th</sup> assumed a 3% increase to the BAD assessment.

**RECOMMENDATION**

Staff respectfully reminds the Committee that the purpose of the CPI increase is to keep up with inflation and maintain the purchasing power of the original assessment. While some previous Boards have supported the increase, others have decided against it. Consequently, the District has lost some of this purchasing power. With the unfunded backlog of maintenance and related improvements to District properties and other assets, staff believes it prudent to increase the BAD assessment each year and for the foreseeable future. Additionally, when considered with the combined impact of the various disasters around the globe over the last three years, construction costs have increased over 30%, providing more reason to approve this modest increase.

**ALTERNATIVE ACTIONS**

None

**ATTACHMENTS**

1. Draft Engineer's Report for Fiscal Year 2024-25
2. BAD Maintenance Income Statement July 2023 to June 2024



# FEATHER RIVER RPD

Park Maintenance and Recreation Improvement  
District

## ENGINEER'S REPORT

Fiscal Year 2023-24

June 2023



Engineer of Work:



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

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## Feather River Recreation and Park District

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### **Board of Directors**

Scott Kent Fowler, Director

Greg Passmore, Director

Sonny Brandt, Director

Shannon DeLong, Director

Devin Thomas, Director

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### **General Manager**

Victoria Anton, Interim

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### **Business Manager**

Deborah Peltzer

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### **District Legal Counsel**

Jeff Carter

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### **Engineer of Work**

SCI Consulting Group

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 XIII D 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 2023-24 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 27, 2023. At this hearing, the Board will consider approval of a resolution confirming the continuation of the assessments for fiscal year 2023-24. If so confirmed and approved, the assessments will be submitted to the County Auditor for inclusion on the property tax rolls for fiscal year 2023-24.

## 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 XIIC and XIID 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.

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**Dahms v. Downtown Pomona Property**

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

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**Bonander v. Town of Tiburon**

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

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**Beutz v. County of Riverside**

On May 26, 2010 the 4<sup>th</sup> 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.

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**Golden Hill Neighborhood Association v. City of San Diego**

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

## Compliance with Current Law

This Engineer's Report is consistent with the requirements of Article XIII C and XIII D of the California Constitution and with the *SVTA* decision because the improvements to be funded are clearly defined; the benefiting property in the Assessment District enjoys close and unique proximity, access and views to the Improvements; the Improvements serve as an extension of usable land area for benefiting properties in the Assessment District; and such special benefits provide a direct advantage to property in the Assessment District that is not enjoyed by the public at large or other property. In addition, the improvements are directly available to and will directly benefit property in the Assessment District; and the improvements provide a direct advantage to property in the Assessment District that would not be received in 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 2023-24 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.

$$\text{Final Level of Improvements} = \text{Baseline Level of Improvements} + \text{Enhanced Level of Improvements}$$

### 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 2023-24 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 2023-24**

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 2023-24 if the proposed assessments are continued by the Park District Board.

Figure 1 – Estimate of Cost, Fiscal Year 2023-24

Park & Recreation Expenses (Installation, Maintenance & Servicing)		<b>Total Budget</b>	
Fuel		\$29,000	
Insurance		\$25,000	
Professional & Outside Svcs		\$80,000	
Education and Development		\$1,500	
Repairs and Maintenance Payroll		\$675,000	
Other Maintenance Expenses		\$250,000	
Utilities (includes irrigation water)		\$295,000	
Interest Expense - Operating		\$3,500	
Supplies, Rentals, & Security		\$39,000	
Taxes, Licensing, Notices & Permits		\$7,000	
		<u>\$1,405,000</u>	
Total Costs		<b>\$1,405,000</b>	
<b>Total Benefit of Improvements</b>		\$1,405,000	
<b>SFE Units</b>		19,643.36	
<b>Benefit Received per Unit</b>		\$71.53	
Less:			
District Contribution		<u>(1,091,938)</u>	
Net Cost of Installation, Maintenance and Servicing		\$313,062	
Incidental Costs			
Collection and Administration		\$5,538	
Allowance for Contingencies <sup>3</sup>		\$10,000	
Total Park Maintenance and Recreation Improvement District Budget <sup>4</sup>		<u><b>\$328,600</b></u>	
(Net Amount to be Assessed)			
Budget Allocation to Property			
<b>Zone of Benefit</b>	<b>Total Budget *</b>	<b>SFE Units</b>	<b>SFE Rate per Unit</b>
Zone A	\$327,977	19,569	\$16.76
Zone B	\$623	74.34	\$8.38
Totals	<u><b>\$328,600</b></u>	19,643.36	
* 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.
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 over 75%, 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, 2024), 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:

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### 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.

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### **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.

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### **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.

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### **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 "NPR"), 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.

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### 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

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.

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### **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.

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### **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 District<sup>1</sup>. 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.<sup>2</sup>

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### **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.

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<sup>1</sup> . 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.

<sup>2</sup> . 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.

**General Benefit Calculation**

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

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 \$1,405,000. Of this total budget amount, the Park District will contribute \$1,091,938 from sources other than the assessments for park maintenance and operation. This contribution by the Park District equates greater than 75% of the total 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.<sup>3</sup>

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.

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<sup>3</sup> 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 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.”

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.

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.<sup>4</sup> Likewise, each condominium unit receives 0.87 SFE and each mobile home receives 0.39 SFE.

<sup>4</sup> (0.79 \* 55% = 0.43)



**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.

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### **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.

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 <sup>1</sup></i>	<i>SFE Units per 1/2 Acre <sup>2</sup></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.)

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### **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 March 28, 2023 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 XIID 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 2023-24 is generally as follows in Figure 2 below.

**Figure 2 – Summary Cost Estimate**

<i>Feather RPD Maintenance District Fiscal Year 2023-24 Budget</i>	
Park Maintenance & Operation	\$1,405,000
Incidentals	\$15,538
<b>TOTAL BUDGET</b>	<b>\$1,420,538</b>
Less:	
District Contribution	(\$1,091,938)
<b>NET AMOUNT TO ASSESSMENTS</b>	<b><u><u>\$328,600</u></u></b>

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 2022-23 was \$16.26 per single family equivalent benefit unit for Zone of Benefit A and \$8.13 per single family equivalent benefit unit for Zone of Benefit B. The annual change in the CPI from December 2021 to December 2022 was 4.88%. Therefore, the maximum authorized assessment rate for Fiscal Year 2023-24 has been increased by the allowable maximum increase from \$16.26 to \$16.76 per single family equivalent benefit unit for Zone of Benefit A and from \$8.13 to \$8.38 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 2023-24 at the rate of \$16.76 per single family equivalent benefit unit for Zone of Benefit A, which is the maximum allowable rate and \$8.38 per single family equivalent benefit unit for Zone of Benefit B, which is also 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 2023-24. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of 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 2023-24 for each parcel or lot of land within the Improvement District.

Dated: June 27, 2023



A handwritten signature in blue ink, appearing to read "John W. Bliss", written over a horizontal line.

Engineer of Work

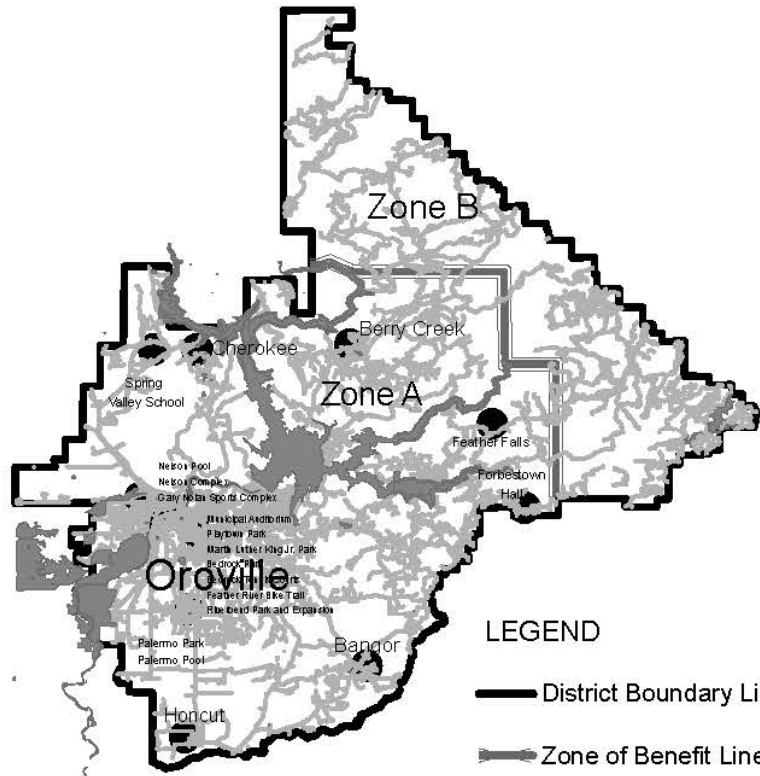
By: John W. Bliss, License No. C52091

## Appendices

### 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 2023-24, and are incorporated herein by reference, and made a part of this Diagram and this Report.





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 2023-24

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.

**Feather River Recreation & Park District**  
**Profit & Loss Park Maintenance Department**  
 July 2023 through June 2024

D1

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05/09/2024

Accrual Basis

	<b>MS-Maintenance Shop</b>	<b>PF-Parks and Facilities</b>	<b>TOTAL</b>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4000000 · Tax Revenue</b>			
4000001 · Tax Revenue (BAD)	0.00	334,104.04	334,104.04
4000000 · Tax Revenue - Other	0.00	(5,541.00)	(5,541.00)
<b>Total 4000000 · Tax Revenue</b>	<b>0.00</b>	<b>328,563.04</b>	<b>328,563.04</b>
<b>4003000 · Interest Income</b>			
4003001 · Interest Income - BAD	0.00	2,767.57	2,767.57
<b>Total 4003000 · Interest Income</b>	<b>0.00</b>	<b>2,767.57</b>	<b>2,767.57</b>
<b>Total Income</b>	<b>0.00</b>	<b>331,330.61</b>	<b>331,330.61</b>
<b>Expense</b>			
<b>5000000 · Payroll Expenses</b>			
5000001 · Wages & Salaries	6,307.35	217,724.82	224,032.17
5000002 · Employer Taxes	491.59	18,734.97	19,226.56
5000003 · Employee Benefits	1,712.73	58,409.10	60,121.83
5000004 · Workers Comp	702.03	23,700.08	24,402.11
<b>Total 5000000 · Payroll Expenses</b>	<b>9,213.70</b>	<b>318,568.97</b>	<b>327,782.67</b>
<b>5004000 · Marketing</b>			
5004001 · Promotions	0.00	472.94	472.94
<b>Total 5004000 · Marketing</b>	<b>0.00</b>	<b>472.94</b>	<b>472.94</b>
<b>5010000 · DOJ - Livescan</b>			
5010000 · DOJ - Livescan	138.00	0.00	138.00
<b>5012000 · Education &amp; Development</b>			
5012000 · Education & Development	1,138.99	60.00	1,198.99
<b>5013000 · Equipment Rental</b>			
5013000 · Equipment Rental	0.00	1,361.00	1,361.00
<b>5014000 · Equipment, Tools &amp; Furn (&lt;\$5k)</b>			
5014005 · IT Computer/Software Technology	3,510.00	0.00	3,510.00
<b>Total 5014000 · Equipment, Tools &amp; Furn (&lt;\$5k)</b>	<b>3,510.00</b>	<b>0.00</b>	<b>3,510.00</b>
<b>5015000 · Insurance</b>			
5015000 · Insurance	25,000.00	0.00	25,000.00
<b>5016000 · Interest Expense - Operating</b>			
5016000 · Interest Expense - Operating	864.60	0.00	864.60
<b>5019000 · Professional &amp; Outside Svcs</b>			
5019006 · Contract Janitorial	0.00	3,735.20	3,735.20
<b>Total 5019000 · Professional &amp; Outside Svcs</b>	<b>0.00</b>	<b>3,735.20</b>	<b>3,735.20</b>
<b>5020000 · Reimbursement Expenses</b>			
5020001 · Staff Reimbursement	148.35	97.76	246.11
5020002 · Mileage Reimbursement	0.00	811.56	811.56
<b>Total 5020000 · Reimbursement Expenses</b>	<b>148.35</b>	<b>909.32</b>	<b>1,057.67</b>
<b>5022000 · Repairs &amp; Maintenance</b>			
5022001 · Building R&M	119.97	0.00	119.97
5022002 · Equip Repairs & Small Tools	13,731.43	2,135.89	15,867.32
5022004 · Grounds R&M	602.57	20,802.43	21,405.00
5022005 · Janitorial Supplies	10,083.73	569.34	10,653.07
5022006 · Vandalism Repair	1,701.80	391.62	2,093.42
5022007 · Vehicle R&M	18,941.28	1,482.87	20,424.15
5022009 · Outside Contractor/Services R&M	10.83	11,287.27	11,298.10
<b>Total 5022000 · Repairs &amp; Maintenance</b>	<b>45,191.61</b>	<b>36,669.42</b>	<b>81,861.03</b>
<b>5023000 · Security</b>			
5023000 · Security	696.08	640.03	1,336.11
<b>5025000 · Consumables</b>			
5025001 · Distrist Clothing	1,960.02	527.98	2,488.00
5025002 · Office Supplies	73.35	0.00	73.35
5025003 · Union Clothing Allowance	965.15	566.21	1,531.36
5025004 · Program Food	54.67	0.00	54.67
5025005 · Program Supplies	70.02	1,727.97	1,797.99
5025006 · Safety Supplies	1,330.53	0.00	1,330.53
5025007 · Staff Supplies	965.44	0.00	965.44
5025008 · Volunteer Supplies	179.50	0.00	179.50
<b>Total 5025000 · Consumables</b>	<b>5,598.68</b>	<b>2,822.16</b>	<b>8,420.84</b>
<b>5026000 · Taxes, Lic., Notices &amp; Permits</b>			
5026000 · Taxes, Lic., Notices & Permits	229.00	39.00	268.00
<b>5027000 · Internet and Telecommunications</b>			
5027000 · Internet and Telecommunications	2,093.70	1,299.48	3,393.18

**Feather River Recreation & Park District**  
**Profit & Loss Park Maintenance Department**  
 July 2023 through June 2024

D2

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05/09/2024

Accrual Basis

	<b>MS-Maintenance Shop</b>	<b>PF-Parks and Facilities</b>	<b>TOTAL</b>
<b>5028000 · Fuel, Travel and Meals</b>			
5028001 · Air, Lodging, Other Travel	11.00	0.00	11.00
5028002 · Diesel	0.00	5,836.87	5,836.87
5028003 · Red Diesel	0.00	1,466.22	1,466.22
5028004 · Gasoline	0.00	13,873.25	13,873.25
<b>Total 5028000 · Fuel, Travel and Meals</b>	<b>11.00</b>	<b>21,176.34</b>	<b>21,187.34</b>
<b>5029000 · Utilities</b>			
5029001 · Electric	12,239.76	(55.39)	12,184.37
5029002 · Garbage	5,652.64	1,740.91	7,393.55
5029003 · Gas/Propane	127.63	(38.49)	89.14
5029005 · Water	812.53	0.00	812.53
<b>Total 5029000 · Utilities</b>	<b>18,832.56</b>	<b>1,647.03</b>	<b>20,479.59</b>
<b>Total Expense</b>	<b>112,666.27</b>	<b>389,400.89</b>	<b>502,067.16</b>
<b>Net Ordinary Income</b>	<b>(112,666.27)</b>	<b>(58,070.28)</b>	<b>(170,736.55)</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
8002000 · Other Revenue	89.10	0.00	89.10
8003000 · Insurance Proceeds	5,838.89	5,838.89	11,677.78
<b>Total Other Income</b>	<b>5,927.99</b>	<b>5,838.89</b>	<b>11,766.88</b>
<b>Net Other Income</b>	<b>5,927.99</b>	<b>5,838.89</b>	<b>11,766.88</b>
<b>Net Income</b>	<b>(106,738.28)</b>	<b>(52,231.39)</b>	<b>(158,969.67)</b>

# Feather River Recreation & Park District

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## Trial Balance

05/09/2024

As of June 30, 2024

Accrual Basis

Jun 30, 24

	Debit	Credit
1000000 · County Depository:1000001 · Treasury General Fund 2600	246,832.15	
1000000 · County Depository:1000006 · Treasury BAD Fund 2610	491,023.16	
1004000 · Five Star Bank - Clearing Acct		71,733.73
Miscellaneous Receivable		1,350.93
1013000 · Equipment & Vehicles	219,852.61	
2000000 · Accounts Payable		12,774.69
2003000 · Credit Cards Payable:2003001 · Five Star Bank - District Card		1,702.64
2004000 · Supplier Accounts:2004001 · Better Deal Exchange	153.52	
2004000 · Supplier Accounts:2004004 · Home Depot	3,075.00	
2004000 · Supplier Accounts:2004007 · Tractor Supply		251.56
2005000 · Payroll Liabilities		390.07
2005000 · Payroll Liabilities:2005002 · Payroll Taxes payable		47,126.47
2005000 · Payroll Liabilities:2005003 · Garnishments Payable		4,118.63
2005000 · Payroll Liabilities:2005004 · Union Dues Payable		3,888.08
2005000 · Payroll Liabilities:2005006 · Workers Comp Payable		71,449.96
2005000 · Payroll Liabilities:2005007 · Retirement Payable		50,137.28
2005000 · Payroll Liabilities:2005008 · Health Insurance Payable		36,175.52
2005000 · Payroll Liabilities:2005011 · Dental Insurance Payable		2,162.63
2005000 · Payroll Liabilities:2005012 · Life Insurance Payable		205.60
2005000 · Payroll Liabilities:2005013 · Aflac Payable		4,919.28
2017000 · Ford Motor Vehicle Loan	31,632.53	
3000000 · Retained Earnings	0.00	
3007000 · Undistributed Retained Earnings	876,853.15	
4000000 · Tax Revenue	5,541.00	
4000000 · Tax Revenue:4000001 · Tax Revenue (BAD)		334,104.04
4003000 · Interest Income:4003001 · Interest Income - BAD		2,767.57
5000000 · Payroll Expenses:5000001 · Wages & Salaries	224,032.17	
5000000 · Payroll Expenses:5000002 · Employer Taxes	19,226.56	
5000000 · Payroll Expenses:5000003 · Employee Benefits	60,121.83	
5000000 · Payroll Expenses:5000004 · Workers Comp	24,402.11	
5004000 · Marketing:5004001 · Promotions	472.94	
5010000 · DOJ - Livescan	138.00	
5012000 · Education & Development	1,198.99	
5013000 · Equipment Rental	1,361.00	
5014000 · Equipment, Tools & Furn (<\$5k):5014005 · IT Computer/Software Technology	3,510.00	
5015000 · Insurance	25,000.00	
5016000 · Interest Expense - Operating	864.60	
5019000 · Professional & Outside Svcs:5019006 · Contract Janitorial	3,735.20	
5020000 · Reimbursement Expenses:5020001 · Staff Reimbursement	246.11	
5020000 · Reimbursement Expenses:5020002 · Mileage Reimbursement	811.56	
5022000 · Repairs & Maintenance:5022001 · Building R&M	119.97	
5022000 · Repairs & Maintenance:5022002 · Equip Repairs & Small Tools	15,867.32	
5022000 · Repairs & Maintenance:5022004 · Grounds R&M	21,405.00	
5022000 · Repairs & Maintenance:5022005 · Janitorial Supplies	10,653.07	
5022000 · Repairs & Maintenance:5022006 · Vandalism Repair	2,093.42	
5022000 · Repairs & Maintenance:5022007 · Vehicle R&M	20,424.15	
5022000 · Repairs & Maintenance:5022009 · Outside Contractor/Services R&M	11,298.10	
5023000 · Security	1,336.11	
5025000 · Consumables:5025001 · Distrist Clothing	2,488.00	
5025000 · Consumables:5025002 · Office Supplies	73.35	
5025000 · Consumables:5025003 · Union Clothing Allowance	1,531.36	
5025000 · Consumables:5025004 · Program Food	54.67	
5025000 · Consumables:5025005 · Program Supplies	1,797.99	
5025000 · Consumables:5025006 · Safety Supplies	1,330.53	

# Feather River Recreation & Park District

## Trial Balance

As of June 30, 2024

E2

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05/09/2024

Accrual Basis

**Jun 30, 24**

	<b>Debit</b>	<b>Credit</b>
5025000 · Consumables:5025007 · Staff Supplies	965.44	
5025000 · Consumables:5025008 · Volunteer Supplies	179.50	
5026000 · Taxes, Lic., Notices & Permits	268.00	
5027000 · Internet and Telecommunications	3,393.18	
5028000 · Fuel, Travel and Meals:5028001 · Air, Lodging, Other Travel	11.00	
5028000 · Fuel, Travel and Meals:5028002 · Diesel	5,836.87	
5028000 · Fuel, Travel and Meals:5028003 · Red Diesel	1,466.22	
5028000 · Fuel, Travel and Meals:5028004 · Gasoline	13,873.25	
5029000 · Utilities:5029001 · Electric	12,184.37	
5029000 · Utilities:5029002 · Garbage	7,393.55	
5029000 · Utilities:5029003 · Gas/Propane	89.14	
5029000 · Utilities:5029005 · Water	812.53	
8002000 · Other Revenue		89.10
8003000 · Insurance Proceeds		11,677.78
<b>TOTAL</b>	<b>2,377,030.28</b>	<b>657,025.56</b>

# Feather River Recreation & Park District

## Balance Sheet

As of June 30, 2024

05/09/2024

Accrual Basis

**Jun 30, 24**

### ASSETS

#### Current Assets

##### Checking/Savings

##### 1000000 · County Depository

1000001 · Treasury General Fund 2600 1,463,212.39

1000002 · Treasury General Reserve 295,494.00

1000006 · Treasury BAD Fund 2610 361,806.27

**Total 1000000 · County Depository 2,120,512.66**

1001000 · Petty Cash 1,203.32

1002000 · Merchant Depository 43,232.24

1003000 · Riverbend '17 Insur. Depository 248,243.84

1004000 · Five Star Bank - Clearing Acct 55,586.00

1006000 · Refinance 2015 Prepaid Loan 19,435.14

##### 1007000 · Impact Fees

1007001 · County - Parklands 751,287.11

1007002 · County - Public Use 130,076.44

1007003 · County - Aquatics 9,219.28

1007004 · City - Parklands 102,781.37

1007005 · City - Public Use 14,304.29

1007006 · City - Aquatics 13,114.50

**Total 1007000 · Impact Fees 1,020,782.99**

**Total Checking/Savings 3,508,996.19**

##### Accounts Receivable

1008000 · Accounts Receivable 24,595.38

**Total Accounts Receivable 24,595.38**

##### Other Current Assets

Miscellaneous Receivable (1,656.38)

1009000 · FEMA Riverbend Claim Receivable 2,839.00

1010000 · Refinance 2015 Prepaid Loan 1 22,678.75

**Total Other Current Assets 23,861.37**

**Total Current Assets 3,557,452.94**

#### Fixed Assets

1011000 · Land 627,494.00

1012000 · Buildings & Improvements 17,145,125.87

1013000 · Equipment & Vehicles 3,518,470.06

##### 1014000 · Construction in Progress

1014010 · CIP Feather River Trail FRT99 23,460.41

1014014 · CIP Scoreboard Project 63,668.11

1014015 · CIP Cap. Improv Light Project 63,250.30

1014016 · MLK Parking Lot Project 70,000.00

# Feather River Recreation & Park District

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## Balance Sheet

05/09/2024

As of June 30, 2024

Accrual Basis

**Jun 30, 24**

Total 1014000 · Construction in Progress	220,378.82
1015000 · Accumulated Depreciation	(6,933,887.42)
<b>Total Fixed Assets</b>	<b>14,577,581.33</b>
<b>Other Assets</b>	
1016000 · Fair Market Value - Adjustments	94,301.69
1017000 · GASB 68 CalPERS Valuation	
1017001 · GASB68 Deferred Outflow Pension	164,161.00
<b>Total 1017000 · GASB 68 CalPERS Valuation</b>	<b>164,161.00</b>
<b>Total Other Assets</b>	<b>258,462.69</b>
<b>TOTAL ASSETS</b>	<b>18,393,496.96</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000000 · Accounts Payable	57,079.60
<b>Total Accounts Payable</b>	<b>57,079.60</b>
<b>Credit Cards</b>	
2003000 · Credit Cards Payable	
2003001 · Five Star Bank - District Card	(394.01)
2003007 · BoW CC 2709	481.68
2003008 · BoW CC 6804	(5,587.64)
2003011 · Costco - District Card	(213.06)
2003012 · FSB CC 1440	41.20
<b>Total 2003000 · Credit Cards Payable</b>	<b>(5,671.83)</b>
2004000 · Supplier Accounts	
2004001 · Better Deal Exchange	49.84
2004003 · Walmart	(1,437.14)
2004004 · Home Depot	(1,972.29)
2004007 · Tractor Supply	378.82
<b>Total 2004000 · Supplier Accounts</b>	<b>(2,980.77)</b>
<b>Total Credit Cards</b>	<b>(8,652.60)</b>
<b>Other Current Liabilities</b>	
2005000 · Payroll Liabilities	
2005001 · Wages Payable	21,786.00
2005002 · Payroll Taxes payable	65,718.00
2005004 · Union Dues Payable	106.85
2005006 · Workers Comp Payable	(1,211.64)
2005007 · Retirement Payable	72,784.89
2005008 · Health Insurance Payable	3,137.20
2005010 · Vision Insurance Payable	(15.53)



# Feather River Recreation & Park District

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## Balance Sheet

05/09/2024

As of June 30, 2024

Accrual Basis

**Jun 30, 24**

2005011 · Dental Insurance Payable	(2,843.22)
2005012 · Life Insurance Payable	(172.06)
2005013 · Aflac Payable	(1,298.38)
2005014 · Accrued Leave Payable	38,494.07
2005000 · Payroll Liabilities - Other	286.80
<b>Total 2005000 · Payroll Liabilities</b>	<b>196,772.98</b>
2007000 · Current Debt Interest Due	36,837.39
2008000 · Deposits/Refunds to Customers	(250.00)
<b>Total Other Current Liabilities</b>	<b>233,360.37</b>
<b>Total Current Liabilities</b>	<b>281,787.37</b>
<b>Long Term Liabilities</b>	
2017000 · Ford Motor Vehicle Loan	54,108.68
2018000 · Refinance 2015 Exempt Bond A	1,936,680.09
2019000 · Refinance 2015 Taxable Bond B	(0.06)
2020000 · GASB 68 CalPERS Liab Valuation	
2020001 · GASB 68 Deferred Inflow Pension	679,520.00
2020002 · GASB 68 Net Pension Liability	657,502.00
<b>Total 2020000 · GASB 68 CalPERS Liab Valuation</b>	<b>1,337,022.00</b>
<b>Total Long Term Liabilities</b>	<b>3,327,810.71</b>
<b>Total Liabilities</b>	<b>3,609,598.08</b>
<b>Equity</b>	
3001000 · Petty Cash Reserve	1,000.00
3002000 · General Reserve	20,000.00
3003000 · Investment in Assets	13,301,692.10
3004000 · General Fund Balance	(2,036,073.78)
3005000 · Benefit Assessment District	(107,756.83)
3006000 · Impact Fees (general)	1,029,636.53
3007000 · Undistributed Retained Earnings	2,072,072.65
<b>Net Income</b>	<b>503,328.21</b>
<b>Total Equity</b>	<b>14,783,898.88</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>18,393,496.96</b>