

**ORANGEVALE RECREATION & PARK DISTRICT  
BOARD OF DIRECTORS MEETING  
THURSDAY, MAY 11, 2017  
6:30 p.m.**

**LOCATION:  
6826 Hazel Ave.  
Orangevale, CA 95662**

NOTE: The Board of Directors may take up any Agenda item at any time, regardless of the order listed. Action may be taken on any item on the Agenda.

1. **CALL TO ORDER**
2. **ROLL**
3. **PLEDGE OF ALLEGIANCE**
4. **APPROVAL OF AGENDA**
5. **PUBLIC DISCUSSION**  
Any person may address the board upon any subject within the jurisdiction of the Orangevale Recreation & Park District with each speaker being limited to three minutes. However, the Chairperson can impose reasonable limitations to the maximum time per person and per agenda item to allow the Board to complete its business. Any matter that requires action will be referred to staff or committee for a report and action at a subsequent meeting.
6. **MINUTES**
  - a. Approval of minutes of April 13, 2017 meeting (pg 1-5)
7. **CORRESPONDENCE**
  - a. Confidential envelope – Attorney billing February 2017
  - b. Letter from AARP thanking staff for their assistance with the AARP Tax-Aide program and commending Rebekah Butcher, Susan Riswold, and Melyssa Woodford for their work coordinating the program (pg 6)
8. **CONSENT CALENDAR: Reading/Opportunity to Pull Items for Discussion/Board Action**  
Consent items are considered routine and are intended to be acted upon in one motion, without discussion. During this portion of the meeting, the Consent Calendar will be read aloud. Prior to approval, the Chairperson will give the Board, staff, and public the opportunity to pull any item for discussion. The remaining Calendar will be acted upon. Any pulled items will then be heard and acted upon individually.
- 8.1 **CONSENT MATTERS GENERAL FUND**
  - a. Ratification of Claims for April 2017 (pg 7-8)
  - b. Budget Status Report for April 2017 (pg 9-11)
  - c. Revenue Report for April 2017 (pg 12)
- 8.2 **OLLAD CONSENT MATTERS**
  - a. Ratification of Claims for April 2017 (pg 13-14)
  - b. Budget Status Report for April 2017 (pg 15-16)
- 8.3 **KENNETH GROVE CONSENT MATTERS**
  - a. Ratification of Claims for April 2017 (pg 17)
  - b. Budget Status Report for April 2017 (pg 18)

9. **STANDING COMMITTEE REPORTS**

- a. Administration & Finance
- b. Maintenance & Operation
- c. Recreation Committee
- d. Personnel & Policy
- e. Government
- f. Planning Committee
- g. Trails Committee

10. **ADMINISTRATOR'S REPORT**

- a. Monthly Activity Report – April 2017 (pg 19-20)
- b. Special Board Meeting – Selection of a New Director – Tentative Date: Tues., May 16, 2017 (verbal)
- c. Special Board Meeting - Capital Project Workshop – Tentative Date: Thurs., May 25, 2017 (verbal)
- d. Job Announcement – Park Maintenance I/II Position (verbal)

11. **UNFINISHED BUSINESS**

12. **NEW BUSINESS**

- a. Presentation of the Orangevale Recreation & Park District Preliminary Budget for Fiscal 2017-18 (pg 21-46)
- b. Approval of Resolution 17-05-569 Resolution of Intention to Levy Assessments for Fiscal Year 2017-18, Preliminarily Approving Engineer's Report, and Providing for Notice of Hearing for the Orangevale Landscaping and Lighting Assessment District (OLLAD) (pg 47-93)
- c. Approval of Resolution 17-05-570 Resolution of Intention to Levy Assessments for Fiscal Year 2017-18, Preliminarily Approving Engineer's Report, and Providing for Notice of Hearing for the Kenneth Grove Landscaping and Lighting Assessment District (pg 94-113)
- d. Approval of Resolution 17-05-571 Resolution Authorizing the Disposal of Surplus Property (pg 114)
- e. Approval of the Agreement with MTW to Provide Irrigation As-Built Drawings for Orangevale Community Park (pg 115-126)

13. **DIRECTOR'S AND STAFF'S COMMENTS**

14. **ITEMS FOR NEXT AGENDA**

15. **CLOSED SESSION**

- a. Closed Session pursuant to Government Code Section 54957  
Public Employee Performance Evaluation: District Administrator

16. **RESUME PUBLIC SESSION & ANNOUNCE ACTIONS FROM CLOSED SESSION**

17. **ADJOURNMENT**



**NOTICE:**

*As presiding officer, the Chair has the authority to preserve order at all Board of Directors meetings, to remove or cause the removal of any person from any such meeting for disorderly conduct, or for making personal, impertinent, or slanderous remarks, using profanity, or becoming boisterous, threatening or personally abusive while addressing said Board, and to enforce the rules of the Board.*

People with disabilities may request accommodations such as interpreters, alternative formats, or assistance with physical accessibility. Requests for accommodations must be made with 72 hours prior notice. If you require accommodations, please contact the Orangevale Recreation & Park District main office at (916) 988-4373.

Directors can be reached at: [director@ovparks.com](mailto:director@ovparks.com)

Manie Meraz

Mike Stickney

Sharon Brunberg

Lisa Montes

# ORANGEVALE RECREATION & PARK DISTRICT

## Minutes of Meeting of Board of Directors April 13, 2017

A Regular Meeting of the Board of Directors of the Orangevale Recreation and Park District was held on Thursday, April 13, 2017 at the District Office. Director Stickney called the meeting to order at 6:33 p.m.

Directors present: Stickney, Meraz, Brunberg, Montes (One Vacant Position)  
Staff present: Greg Foell, District Administrator  
Scott Russell, Park Superintendent  
Jennifer Von Aesch, Finance/HR Manager  
Melyssa Woodford, Recreation Supervisor

3. **PLEDGE OF ALLEGIANCE** The Pledge of Allegiance was conducted.
4. **APPROVAL OF AGENDA** On a motion by Director Montes, seconded by Director Brunberg, the agenda was approved 4-0-0 with Directors Meraz, Stickney, Brunberg, and Montes voting Aye. There were no Abstentions, Nays, or Absent.  
**MOTION #1**
5. **PUBLIC DISCUSSION** Ed Fuchs runs the American River FC soccer club, a year-round competitive club with 95% of the members being from the surrounding areas. He noted that the fields in Orangevale were the nicest that they play on. He donated \$1,000 to the District in order to help cover the maintenance of the fields, which will be directly given to the field maintenance category of the budget.
6. **MINUTES** a) Approval of Minutes of March 9, 2017 Meeting (pg 1-10): On a motion by Director Montes, seconded by Director Meraz, the minutes were approved 3-0-0 with Directors Meraz, Stickney, and Montes voting Aye. Director Brunberg Abstained. There were no Nays or Absent.  
**MOTION #2**
7. **CORRESPONDENCE** a) Confidential Envelope – Attorney Billing January 2017: On a motion by Director Brunberg, seconded by Director Montes, the attorney billing was approved 4-0-0 with Directors Meraz, Stickney, Brunberg, and Montes voting Aye. There were no Abstentions, Nays, or Absent.  
**MOTION #3**  
b) Letter from Terry Benedict Requesting Board Adopted Policy that Authorizes the Administrator to Provide Written Response to Agenda Requests from Members of the Public and the Letter of Response from the District Administrator (pg 11-13): Admin. Foell included the letter in the Board packet. He noted that the policy stated that public requests go into the correspondence area

of the agenda, and the Board discusses the item and how it should be handled. If needed, it will be put on the next month's agenda. Director Brunberg added that the item may be referred to a committee as well.

- c) Letter from CARPD Announcing Nominations for Candidates Interested in Serving on the CARPD Board of Directors (pg 14-15): It was noted that Director Meraz was interested in being nominated for this position.

**8. CONSENT CALENDAR**

**MOTION #4**

On a motion by Director Brunberg, seconded by Director Stickney, the consent items were approved 4-0-0 with Directors Meraz, Stickney, Brunberg, and Montes voting Aye. There were no Abstentions, Nays, or Absent.

**8.1 CONSENT MATTERS GENERAL FUND**

- a) Ratification of Claims for February 2017 (pg 16)
- b) Budget Status Report for February 2017 (pg 17-18)
- c) Revenue Report for February 2017 (pg 19)
- d) Ratification of Claims for March 2017 (pg 20-21)
- e) Budget Status Report for March 2017 (pg 22-24)
- f) Revenue Report for March 2017 (pg 25)

**8.2. OLLAD CONSENT MATTERS**

- a) Ratification of Claims for February 2017 (pg 26)
- b) Budget Status Report for February 2017 (pg 27)
- c) Ratification of Claims for March 2017 (pg 28-29)
- d) Budget Status Report for March 2017 (pg 30-31)

**8.3. KENNETH GROVE CONSENT MATTERS**

- a) Ratification of Claims for February 2017 (pg 32)
- b) Budget Status Report for February 2017 (pg 33)
- c) Ratification of Claims for March 2017 (pg 34)
- d) Budget Status Report for March 2017 (pg 35)

**9. STANDING COMMITTEE REPORTS**

- a) Administration and Finance: No report.
- b) Maintenance and Operation: No report.
- c) Recreation Committee: No report.
- d) Personnel & Policy: No report.
- e) Government: No report.
- f) Planning Committee: No report.
- g) Trails Committee: No report.

**10. ADMINISTRATOR'S REPORT**

- a) Monthly Activity Report – March 2017 (pg 36-38): Admin. Foell stated that Director Anderson passed away on April 4, 2017 after a battle with cancer. The services were to be held April 18 at 11:00 a.m. at the Divine Savior Church. Director Anderson was deeply involved in the Orangevale community with pony ball and soccer,

as well as other activities. A moment of silence was held in his memory.

Admin. Foell noted that regarding the Turning Point project issue, he sent a letter to CPAC and the Board of Supervisors that he believed was well received. He learned that the zoning for the property was not going to be changing. Director Meraz added that there was still a potential for the zoning to be changed in the future. Further, the group has determined that they would start looking for another site in Orangevale that would fit better for the facility. Admin. Foell provided an update on the remodeling project. He felt like the space was much brighter and looked very nice. He also stated that Superintendent Russell had been working on the fields and getting them ready for sports play. Superintendent Scott noted that two of his staff members were now certified playground safety inspectors. He said they have been tracking the weather in order to make a mowing schedule. Coordinator Woodford said the rummage sale was happening soon, as well as the Creek Week event and craft fair. Summer swimming events are about to get started as well. Pickleball is starting in May for the summer with semi-open session classes being held.

**11. UNFINISHED BUSINESS**

None discussed.

**12. NEW BUSINESS**

**MOTION #5**

a) Approve the Qualified Low Bid for the Almond Park Shade Structure Project from Northern Pacific Builders in the Amount of \$55,259 and Approve the Agreement with Northern Pacific Builders to Construct the Almond Park Shade Structure Project (pg 39-54): The project would take up to 120 days to complete. Director Brunberg motioned that the Board approve the low bid for the Almond Park Shade Structure Project from Northern Pacific Builders in the amount of \$55,259 and approve the agreement with Northern Pacific Builders to construct the Almond Park Shade Structure. The motion was seconded by Director Montes and the bid was approved 4-0-0 with Directors Meraz, Stickney, Brunberg, and Montes voting Aye. There were no Abstentions, Nays, or Absent.

**MOTION #6**

b) Approve the Qualified Low Bid for the Orangevale Community Park Oak & Filbert Pathway Project from TJR Resources, Inc. in the Amount of \$148,099 and Approve the Agreement with TJR Resources, Inc. to Construct the Orangevale Community Park Oak & Filbert Pathway Project (pg 55-72): The budget for this project was \$150,000 and so Admin. Foell added on Alternate 1 to extend the pathway. The project was going to take approximately 45 days to complete. They decided to amend the bid on the dirt and asphalt removal process. Director Stickney recommended that extra seeding be done on the field during this project. Director Brunberg motioned that the Board approve the qualified low bid for the Orangevale Community Park Oak & Filbert Pathway Project from

TJR Resources in the amount of \$148,099 and approve the agreement with TJR, Inc. to construct the Oak & Filbert pathway project. The motion was seconded by Director Stickney and approved 4-0-0 with Directors Meraz, Stickney, Brunberg, and Montes voting Aye. There were no Abstentions, Nays, or Absent.

**MOTION #7**

- c) Approval of Resolution 17-04-568, Approving the Nomination of Manuel “Manie” Meraz to Run for Election to the Board of Directors of the California Association of Recreation and Park Districts (CARPD) and when Elected, Approving Him as the District’s Representative to that Board (pg 73): On a motion by Director Montes and seconded by Director Brunberg, and the resolution was approved 4-0-0 with Directors Meraz, Stickney, Brunberg, and Montes voting Aye. There were no Abstentions, Nays, or Absent.

**13. DIRECTOR AND STAFF COMMENTS**

Ms. Von Aesch was unpacking boxes from the relocating and audit that had occurred. She will also have to on-board several part-time staff members.

Recreation Supervisor Woodford spoke about the trips that people had registered to take.

Superintendent Russell felt they were in good shape weather-wise. He said the new employee was so excited to be working with the District.

Admin. Foell explained that the Board would have to appoint a new Board member within 60 days to take Director Anderson’s place due to his passing. He also added that a finance meeting may be held before the next Board meeting.

Director Montes was excited about the planning being done for Pow Wow Days. She wished everyone a happy Easter.

Director Brunberg thanked the staff.

**14. ITEMS FOR NEXT AGENDA**

None discussed.

**15. CLOSED SESSION**

- a) Closed Session Pursuant to Government Code Section 54956.8: Conference with Real Property Negotiators  
Property: 6930 Hazel Avenue, Orangevale, CA 95662  
Agency Negotiator: Greg Foell  
Negotiating Parties: Regency Baptist Church  
Under Negotiation: Price and Terms

**16. RESUME PUBLIC  
SESSION &  
ANNOUNCE  
ACTIONS FROM  
CLOSED SESSION**

The Board appointed Admin. Foell to be the property negotiator for the property located at 6930 Hazel Avenue, Orangevale, CA.

**17. ADJOURNMENT  
  
MOTION #8**

With no further business to discuss, the general meeting of the Board of Directors was adjourned at 7:49 p.m. On a motion by Director Montes, seconded by Director Brunberg, the adjournment motion passed 4-0-0 with Directors Meraz, Stickney, Montes, and Brunberg voting Aye. There were no Abstentions, Nays, or Absent.

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Mike Stickney, Chairperson

18 April 2017

Mr. Greg Foell, Administrator  
Orangevale Recreation & Park District  
6826 Hazel Avenue  
Orangevale, CA 95662

Dear Mr. Foell,

I wish to thank your staff for their assistance and cooperation in helping make this a very successful 2017 season for the AARP Tax-Aide program. As was the case the last two years, and again this year, Orangevale was the most productive location of the North Sacramento AARP District. Our productivity was possible because of your staff's willingness to take client calls directly for reservations and assist with cancelations and appointment adjustments.

I would like to especially commend Rebekah Butcher, Susan Riswold, and Melyssa Woodford for their essential role in interacting with clients and maintaining the client appointment sheets. All of your staff are exceptionally cooperative, including the thoughtful attention to the room set up.

By hosting the AARP Tax-Aide program, the Orangevale Recreation and Park District made free assistance possible to close to five hundred residents, saving them significant expense—a number commented on just how much they appreciated the recreation and park district's assistance.

We look forward to working with your staff on this program next year.

Sincerely,



John Peterson  
AARP Orangevale Site Coordinator

cc: Rebekah Butcher  
Susan Riswold  
Melyssa Woodford

GENERAL FUND EXPENDITURES  
FOR THE MONTH ENDING  
APRIL 30, 2017

CLAIM #	ACCOUNT #	VENDOR	DESCRIPTION	AMOUNT
1905689267	20200500	US BANK CORPORATE PAYMENT	Advertising	256.00
1905671749	20203900	ASHLEY BELL	Employee Transportation	31.78
1905677485	20203900	JENNIFER VON AESCH	Employee Transportation	39.27
1905689267	20203900	US BANK CORPORATE PAYMENT	Employee Transportation	9.00
1905684471	20203900	D SCOTT RUSSELL	Employee Transportation	104.76
1905684474	20203900	D SCOTT RUSSELL	Employee Transportation	36.61
				<b>221.42</b>
1905661638	20205500	HUB INTERNATIONAL INSURAN	Insurance - Long Term	207.58
1905679535	20205500	HUB INTERNATIONAL INSURAN	Insurance - Long Term	207.58
				<b>415.16</b>
1905684458	20206100	NATIONAL RECREATION AND P	Membership Dues	600.00
1905689267	20207600	US BANK CORPORATE PAYMENT	Office Supplies	73.17
1905677685	20208100	US POSTAL SERVICE	Postal Service	1,937.50
1905677133	20219700	AT&T	Telephone Service	105.20
1905677139	20219700	NEXTEL OF CALIFORNIA INC	Telephone Service	45.16
1905684436	20219700	COMCAST	Telephone Service	569.00
1905687521	20219700	AT&T	Telephone Service	19.08
				<b>738.44</b>
1905661579	20226200	JJR ENTERPRISES INC	Office Equipment Maintenance Supplies	188.64
1905679563	20226200	JJR ENTERPRISES INC	Office Equipment Maintenance Supplies	379.50
1905687526	20226200	JJR ENTERPRISES INC	Office Equipment Maintenance Supplies	165.65
				<b>733.79</b>
109125131	20231400	ARAMARK	Clothing	64.64
1905679569	20256200	DESIREE BROWN	Transcribing Service	135.00
1905677484	20259101	ROBERT PORTER	Computer Connections	500.00
1905689267	20281201	US BANK CORPORATE PAYMENT	Hardware	376.00
1905689267	20281201	US BANK CORPORATE PAYMENT	Accrued Tax	29.14
				<b>405.14</b>
1905689267	20281202	US BANK CORPORATE PAYMENT	Software	-494.99
1905689267	20281203	US BANK CORPORATE PAYMENT	PC Supplies	199.59
1905689267	20281203	US BANK CORPORATE PAYMENT	Accrued Tax	0.93
				<b>200.52</b>
1905661588	20285100	CLINT LEMAY	Recreation Service	208.00
1905661590	20285100	ELLIOTT GENOVIA	Recreation Service	56.00
1905661591	20285100	ALLGOOD DRIVING SCHOOL IN	Recreation Service	34.00
1905661593	20285100	NICOLE REED	Recreation Service	84.00
1905661595	20285100	RESCUE TRAINING INSTITUTE	Recreation Service	280.00
1905661597	20285100	KORI SCOTT	Recreation Service	96.00
1905661604	20285100	ALL-AROUND KIDS INC	Recreation Service	58.80
1905661610	20285100	ALISON LLOYD	Recreation Service	144.00
1905661614	20285100	ADRIAAN JANSEN VAN VUUREN	Recreation Service	502.50
1905661683	20285100	BRIAN JENSEN	Recreation Service	800.00
1905671739	20285100	JASON BRABEC	Recreation Service	800.00
1905662553	20285100	BRENDAN CHASE	Recreation Service	201.60
1905677499	20285100	CORDOVA RECREATION & PARK	Recreation Service	289.85
1905677573	20285100	KORI SCOTT	Recreation Service	144.00
1905677497	20285100	STEVEN MIRANDA	Recreation Service	1,378.00
1905677496	20285100	ALISON LLOYD	Recreation Service	432.00
1905677495	20285100	BRENDAN CHASE	Recreation Service	800.00
1905677494	20285100	CLINT LEMAY	Recreation Service	871.00
1905677492	20285100	NICOLE REED	Recreation Service	336.00
1905677490	20285100	RESCUE TRAINING INSTITUTE	Recreation Service	339.50
1905677488	20285100	MICHELLE LUETH	Recreation Service	155.40



GENERAL FUND EXPENDITURES  
FOR THE MONTH ENDING  
APRIL 30, 2017

CLAIM #	ACCOUNT #	VENDOR	DESCRIPTION	AMOUNT
1905677487	20285100	ADRIAAN JANSEN VAN VUUREN	Recreation Service	793.50
1905679574	20285100	GUINEVERE CAMERON	Recreation Service	225.00
1905689267	20285100	US BANK CORPORATE PAYMENT	Recreation Service	325.40
				<b>9,354.55</b>
1905689267	20285200	US BANK CORPORATE PAYMENT	Recreation Supply	150.29
1905689267	20285200	US BANK CORPORATE PAYMENT	Accrued Tax	11.65
				<b>161.94</b>
5107349515	20289900	MEDTOX LABORATORIES	New Employee Testing	<b>18.49</b>
1905679558	30322000	C I T TECHNOLOGY FIN SERV	Bond/Loan Redemption	<b>367.00</b>
1905671732	42420200	RORY MERRILL	Structures	23,041.61
1905671743	42420200	BURKETT'S OFFICE SUPPLY	Structures	7,335.18
1905678042	42420200	ENVIRONMENTAL EQUAZLIERS	Structures	950.00
1905679553	42420200	JON PETERSON	Structures	1,487.70
1905684460	42420200	JON PETERSON	Structures	5,971.30
1905684463	42420200	MTW GROUP LANDSCAPE ARCHI	Structures	300.00
1905684465	42420200	MTW GROUP LANDSCAPE ARCHI	Structures	600.00
1905684467	42420200	ROBERT PORTER	Structures	5,354.00
				<b>45,039.79</b>
1905679572	50557100	STATE OF CALIFORNIA	Fingerprinting Service	111.00
1905679567	50557100	DEBRA A DAVIS	Fingerprinting Service	30.00
				<b>141.00</b>

**ORANGEVALE RECREATION AND PARK DISTRICT GENERAL FUND**  
**BUDGET EXPENDITURE DETAIL**  
**FISCAL YEAR 2016/2017**  
**APRIL 2017**

Account Number	Expenditure Account	Budgeted 2016/2017	Current Expenditures	Expenditures to Date	Funds Available	% Left
<b>1000</b>	<b>SALARIES &amp; EMPLOYEE BENEFITS</b>					
10111000	Salaries & Wages, Regular	755,000.00	50,014.00	504,574.31	250,425.69	33%
10112100	Salaries & Wages, Extra Help	358,000.00	17,664.78	251,033.88	106,966.12	30%
10112400	Salaries, Board members	12,000.00	300.00	4,900.00	7,100.00	59%
10121000	Retirement	185,000.00	12,368.20	125,250.09	59,749.91	32%
10122000	Social Security	80,000.00	5,041.52	56,660.84	23,339.16	29%
10123000	Group Insurance	205,000.00	13,914.55	148,967.80	56,032.20	27%
10124000	Worker's Comp. Ins	45,000.00	12,823.00	48,099.00	(3,099.00)	-7%
10125000	Unemployment Insurance	25,000.00	1,167.64	14,319.29	10,680.71	43%
10128000	Health Care/Retirees	3,000.00		-	3,000.00	100%
	<b><i>SUB-TOTAL</i></b>	<b>1,668,000.00</b>	<b>113,293.69</b>	<b>1,153,805.21</b>	<b>514,194.79</b>	<b>31%</b>
<b>2000</b>	<b>SERVICES &amp; SUPPLIES</b>					
20200500	Advertise/Legal Notices	1,500.00	256.00	1,819.26	(319.26)	-21%
20202100	Books/Periodicals/Subscrip	750.00		239.29	510.71	68%
20202900	Business/Conference Expense	5,000.00		2,918.00	2,082.00	42%
20203500	Education/Training Serv.	5,500.00		3,724.97	1,775.03	32%
20203600	Education /Training Supplies	1,000.00		-	1,000.00	100%
20203700	Tuition Reimbursement	2,000.00		-	2,000.00	100%
20203800	Employee Recognition	2,000.00		755.48	1,244.52	62%
20203802	Recognition Items	500.00		-	500.00	100%
20203803	Recognition Events	500.00		-	500.00	100%
20203900	Employee Transportation	3,000.00	221.42	949.29	2,050.71	68%
20205100	Liability Insurance	38,000.00		38,657.00	(657.00)	-2%
20205500	Rental Insurance	4,000.00	415.16	4,438.88	(438.88)	-11%
20206100	Membership Dues	8,000.00	600.00	4,363.00	3,637.00	45%
20207600	Office Supplies	9,500.00	73.17	4,790.01	4,709.99	50%
20207602	Signs	500.00		141.05	358.95	72%
20207603	Keys	350.00		-	350.00	100%
20208100	Postal Services	6,500.00	1,937.50	6,125.29	374.71	6%
20208102	Stamps	3,000.00		375.25	2,624.75	87%
20208500	Printing Services	24,000.00		11,424.40	12,575.60	52%
20210300	Agricultural/Horticultural Service	500.00		-	500.00	100%
20210400	Agricultural/Horticultural Supply	1,000.00		-	1,000.00	100%
20211200	Building Maint. Supplies	1,000.00		(700.06)	1,700.06	170%
20212200	Chemicals	500.00		-	500.00	100%
20213100	Electrical Maint. Service	400.00		-	400.00	100%
20213200	Electrical Maint. Supplies	500.00		-	500.00	100%
20214100	Land Improv. Maint. Services	500.00		-	500.00	100%
20214200	Land Improv. Maint. Supplies	500.00		-	500.00	100%
20215100	Mechanical System Maint. Ser	500.00		-	500.00	100%
20215200	Mechanical System Maint. Sup	500.00		-	500.00	100%
20216200	Painting Supplies	500.00		-	500.00	100%
20216700	Plumbing Maint. Service	400.00		-	400.00	100%
20216800	Plumbing Maint. Supplies	1,000.00		-	1,000.00	100%
20218100	Irrigation Services	500.00		-	500.00	100%
20218200	Irrigation Supplies	500.00		-	500.00	100%

Account Number	Expenditure Account	Budgeted 2016/2017	Current Expenditures	Expenditures to Date	Funds Available	% Left
20218500	Permit Charges	3,000.00		-	3,000.00	100%
20219100	Electricity	500.00		-	500.00	100%
20219200	Natural Gas / LPG/ Fuel Oil	500.00		-	500.00	100%
20219300	Refuse Collection / Disposal Service	500.00		-	500.00	100%
20219500	Sewage Disposal Service	500.00		-	500.00	100%
20219700	Telephone Service	15,500.00	738.44	6,861.44	8,638.56	56%
20219800	Water	1,000.00		-	1,000.00	100%
20219900	Telephone System Maint.	500.00		-	500.00	100%
20220500	Automotive Maint. Service	500.00		-	500.00	100%
20220600	Automotive Maint. Supplies	500.00		-	500.00	100%
20221200	Construction Equip Maint Sup	500.00		-	500.00	100%
20222600	Expendable Tools	500.00		-	500.00	100%
20223600	Fuel & Lubricants	500.00		-	500.00	100%
20226100	Office Equip Maint Service	1,000.00		671.77	328.23	33%
20226200	Office Equip Maint Supplies	2,500.00	733.79	2,284.40	215.60	9%
20227500	Rents/Leases Equipment	500.00		-	500.00	100%
20228100	Shop Equip Maint Service	500.00		-	500.00	100%
20228200	Shop Equip Maint Supplies	500.00		-	500.00	100%
20229100	Other Equip Maint Service	500.00		-	500.00	100%
20229200	Other Equip Maint Supplies	500.00		-	500.00	100%
20231400	Clothing/Personal Supplies	6,000.00	64.64	3,902.15	2,097.85	35%
20232100	Custodial Services	2,000.00		-	2,000.00	100%
20232200	Custodial Supplies	1,000.00		362.21	637.79	64%
20250500	Accounting Services	8,000.00		4,725.00	3,275.00	41%
20250700	Assessment/Collection Service	18,000.00		8,492.64	9,507.36	53%
20252500	Engineering Services	6,000.00		-	6,000.00	100%
20253100	Legal Services	15,000.00		19,002.50	(4,002.50)	-27%
20256200	Transcribing Services	1,000.00	135.00	779.00	221.00	22%
20257100	Security Services	5,000.00		-	5,000.00	100%
20259100	Other Professional Services	5,000.00	500.00	7,819.49	(2,819.49)	-56%
20259101	Computer Consultants	6,000.00		2,500.00	3,500.00	58%
20281201	PC Hardware	10,000.00	405.14	1,209.74	8,790.26	88%
20281202	PC Software	10,000.00	(494.99)	459.21	9,540.79	95%
20281203	PC Supplies	1,000.00	200.52	318.21	681.79	68%
20281900	Elections	18,000.00		19,536.96	(1,536.96)	-9%
20285100	Recreational Services	180,000.00	9,354.55	100,536.65	79,463.35	44%
20285200	Recreational Supplies	40,000.00	161.94	10,616.60	29,383.40	73%
20289800	Other Operating Exp - Supplies	2,000.00		212.50	1,787.50	89%
20289900	Other Operating Exp - Services	2,000.00	18.49	221.72	1,778.28	89%
20291100	System Development Services	3,000.00		2,758.35	241.65	8%
20296200	GS Parking Charges	200.00		-	200.00	100%
	<b>SUB-TOTAL</b>	<b>494,100.00</b>	<b>15,320.77</b>	<b>273,291.65</b>	<b>220,808.35</b>	<b>45%</b>
<b>3000</b>	<b>OTHER CHARGES</b>					
30321000	Interest Expense	23,000.00		24,624.63	(1,624.63)	-7%
30322000	Bond/Loan Redemption	62,000.00	367.00	55,858.94	6,141.06	10%
30345000	Taxes/Licenses/Assess Trans	2,500.00		99.70	2,400.30	96%
	<b>SUB-TOTAL</b>	<b>87,500.00</b>	<b>367.00</b>	<b>80,583.27</b>	<b>6,916.73</b>	<b>8%</b>

Account Number	Expenditure Account	Budgeted 2016/2017	Current Expenditures	Expenditures to Date	Funds Available	% Left
<b>4000</b>	<b>FIXED ASSETS</b>					
41410100	Land	0.00		-	0.00	
42420200	Struc. & Improvements	560,000.00	45,039.79	193,722.26	366,277.74	65%
43430303	Vehicles/Equipment	0.00		-	0.00	#DIV/0!
	<b>SUB-TOTAL</b>	<b>560,000.00</b>	<b>45,039.79</b>	<b>193,722.26</b>	<b>366,277.74</b>	<b>65%</b>
<b>5000</b>	<b>INTERFUND CHARGES</b>					
50557100	Fingerprinting Service	4,000.00	141.00	989.00	3,011.00	75%
	<b>SUB-TOTAL</b>	<b>4,000.00</b>	<b>141.00</b>	<b>989.00</b>	<b>3,011.00</b>	<b>75%</b>
79790100	<i>Contingency Appropriations</i>	0.00		-	0.00	0%
	<i>Deposit into Reserves</i>	0.00		-	0.00	0%
	<b>GRAND TOTAL</b>	<b>2,813,600.00</b>	<b>174,162.25</b>	<b>1,702,391.39</b>	<b>1,111,208.61</b>	<b>39%</b>

**ORANGEVALE RECREATION AND PARK DISTRICT GENERAL FUND  
REVENUE STATEMENT  
FISCAL YEAR 2016/2017  
APRIL 2017**

Account Number	Revenue Account	2016/2017 Budgeted Revenue	Realized This Period	Collection YTD Balance	YTD Uncollected Balance	% Collected
91910100	Prop. Taxes - Current Secured	1,135,000		631,189.53	503,810.47	55.61%
91910200	Prop. Taxes - Current Unsecured	36,000		44,040.32	-8,040.32	122.33%
91910300	Supplemental Taxes Current	5,000	7,721.32	14,835.09	-9,835.09	296.70%
91910400	Prop. Taxes Sec. Delinquent	10,000		8,347.12	1,652.88	83.47%
91910500	Prop. Taxes Supp. Delinq.	500		1,331.51	-831.51	266.30%
91910600	Unitary Current Secured	12,000		7,520.62	4,479.38	62.67%
91910800	Prior Year Supple-Delinq	-		0.00	0.00	
91910900	Education Rev. Augment. Fund	-		0.00	0.00	
91911000	Prop. Tax - Sec. Delinq. Roll	-		0.00	0.00	
91912000	Prop. Tax - Sec. Redemption	-		0.00	0.00	
91913000	Prop. Tax Prior - Unsecured	1,000	53.35	581.65	418.35	58.17%
91914000	Penalty Costs - Prop. Tax	200	34.01	108.01	91.99	54.01%
91919900	Taxes - Other	-		0.00	0.00	
	<b><i>SUB-TOTAL TAXES 9100</i></b>	<b>1,199,700</b>	<b>7,808.68</b>	<b>707,953.85</b>	<b>491,746.15</b>	<b>59.01%</b>
94941000	Interest Income	4,000	2,035.00	4,385.00	-385.00	109.63%
94942900	Building Rental Other	90,000	7,632.93	71,299.15	18,700.85	79.22%
94943900	Cell Tower Leases	19,600	4,579.78	29,569.04	-9,969.04	150.86%
94944800	Rec.Concessions Final 9	17,000	2,419.79	12,123.14	4,876.86	71.31%
94945900	Other Vending Devices	2,000		0.00	2,000.00	0.00%
94949000	Concessions - Other	-		0.00	0.00	
95952200	Homeowner Prop. Tax Relief	15,000		6,896.97	8,103.03	45.98%
95952900	In-Lieu Taxes	560,000		75,000.00	485,000.00	13.39%
95956900	State Aid - Other Misc. Programs	-		0.00	0.00	
96963313	Miscellaneous Fees	1,000		1,154.20	-154.20	115.42%
96964600	Recreation Service Charges	470,000	22,023.70	294,670.59	175,329.41	62.70%
96969700	Security Services	2,500	34.90	3,169.12	-669.12	126.76%
96969903	Sponsorships/Scholarships	-		0.00	0.00	
97973000	Donations & Contributions	-		854.00	-854.00	
97973200	Recreation Contributionss	-		0.00	0.00	
97973300	Orangevale Clubs	-		0.00	0.00	
97974000	Insurance Proceeds	2,500		7,917.37	-5,417.37	316.69%
97979000	Revenue - Other	500	40.00	1,450.04	-950.04	290.01%
	<b><i>SUB-TOTAL OTHER MISC. INCOME</i></b>	<b>1,184,100</b>	<b>38,766.10</b>	<b>508,488.62</b>	<b>675,611.38</b>	<b>42.94%</b>
	<b><i>TOTAL BUDGET AMOUNT</i></b>	<b>2,383,800</b>	<b>46,574.78</b>	<b>1,216,442.47</b>	<b>1,167,357.53</b>	<b>51.03%</b>



OLLAD EXPENDITURES  
FOR THE MONTH ENDING  
APRIL 30, 2017

CLAIM #	ACCOUNT #	VENDOR	DESCRIPTION	AMOUNT
1905661629	20210300	INALLIANCE	Agriculture/Horticulture Service	450.00
1905684455	20210300	INALLIANCE	Agriculture/Horticulture Service	525.00
				<b>975.00</b>
1905679550	20211200	AMERICAN RIVER ACE HARDWA	Building Maintenance Supplies	225.50
1905679531	20211200	CSLS INC	Building Maintenance Supplies	204.46
1905691548	20211200	LOWES BUSINESS ACCOUNT	Building Maintenance Supplies	412.90
1905687544	20211200	UNIVERSAL SPECIALTIES INC	Building Maintenance Supplies	1,000.61
1905687531	20211200	WILLIAM KAKAVAS	Building Maintenance Supplies	4,422.01
				<b>6,265.48</b>
1905687533	20212200	AQUA SOURCE INC	Chemical Supplies	<b>4,094.42</b>
1905661643	20214100	ONE STOP CALL SHOP	Land Improvement Maintenance Service	3,200.00
1905684450	20214100	ONE STOP CALL SHOP	Land Improvement Maintenance Service	600.00
				<b>3,800.00</b>
1905679532	20214200	NIMBUS LANDSCAPING MATERI	Land Improvement Maintenance Supplies	<b>41.23</b>
1905677158	20215100	KENDRICK BOILER WORKS INC	Mechanical System Maintenance Service	<b>575.00</b>
1905687536	20215200	LINCOLN EQUIPMENT INC	Mechanical Service Maintenance Supplies	<b>253.94</b>
1905679550	20216200	AMERICAN RIVER ACE HARDWA	Painting Supplies	<b>73.52</b>
1905677278	20218500	COUNTY OF SACRAMENTO	Permit Charges	<b>587.00</b>
1905677147	20219100	SMUD	Electricity	<b>5,885.93</b>
1905679527	20219200	PACIFIC GAS AND ELECTRIC	Natural Gas/ LPG/ Fuel Oil	<b>3,975.23</b>
1905677151	20219300	ALLIED WASTE SERVICES OF	Refuse Collection/Disposal Service	<b>1,587.14</b>
1905661663	20219500	UNITED SITE SERVICES	Sewage Disposal Service	188.63
1905661668	20219500	UNITED SITE SERVICES	Sewage Disposal Service	188.63
1905687542	20219500	UNITED SITE SERVICES	Sewage Disposal Service	188.63
1905687539	20219500	UNITED SITE SERVICES	Sewage Disposal Service	188.63
				<b>754.52</b>
1905684439	20219800	SAN JUAN WATER DISTRICT	Water	145.49
1905684438	20219800	ORANGEVALE WATER CO	Water	1,629.33
				<b>1,774.82</b>
1905679550	20220600	AMERICAN RIVER ACE HARDWA	Automotive Maintenance Supplies	<b>11.23</b>
1905679550	20222600	AMERICAN RIVER ACE HARDWA	Expendable Tools	<b>51.70</b>
1905677142	20223600	FLEETCOR TECHNOLOGIES	Fuel/ Lubricants	<b>808.94</b>
1905695597	20228200	CARQUEST	Shop Equipment Maintenance Supplies	82.41
1905695600	20228200	GORDON COOK	Shop Equipment Maintenance Supplies	61.15
				<b>143.56</b>
1905689267	20229100	US BANK CORPORATE PAYMENT	Other Equip Maint Service	<b>472.00</b>
1905661624	20232200	VERITIV OPERATING COMPANY	Custodial Supplies	893.67
1905661632	20232200	STATE INDUSTRIAL PRODUCTS	Custodial Supplies	213.56
1905661632	20232200	STATE INDUSTRIAL PRODUCTS	Sales Tax Accrual	1.85
1905679550	20232200	AMERICAN RIVER ACE HARDWA	Custodial Supplies	131.79

OLLAD EXPENDITURES  
FOR THE MONTH ENDING  
APRIL 30, 2017

1905689267	20232200	US BANK CORPORATE PAYMENT	Custodial Supply	231.73
1905689267	20232200	US BANK CORPORATE PAYMENT	Accrued Tax	11.61
				<b>1,484.21</b>
1905661676	20253100	DAVID MCMURCHIE	Legal Service	265.00
1905661678	20253100	DAVID MCMURCHIE	Legal Service	3,692.00
1905684451	20253100	DAVID MCMURCHIE	Legal Service	216.00
				<b>4,173.00</b>
1905661688	20257100	FULTON-EL CAMINO REC & PA	Security Service	350.00
1905679529	20257100	TIN STAR SECURITY CO	Security Service	285.00
1905679528	20257100	TIN STAR SECURITY CO	Security Service	318.75
				<b>953.75</b>
1905689267	20259100	US BANK CORPORATE PAYMENT	Other Professional Service	<b>22.00</b>
1905677282	43430300	SACRAMENTO FOR TRACTORS I	Equipment SD Non Recon	15,446.50
1905677282	43430300	SACRAMENTO FOR TRACTORS I	Accrue Tax	0.54
				<b>15,447.04</b>

**ORANGEVALE RECREATION AND PARK DISTRICT - OLLAD ASSESSMENT**  
**BUDGET EXPENDITURE DETAIL**  
**FISCAL YEAR 2016/2017**  
**APRIL 2017**

Account Number	Expenditure Account	Budgeted 2016/2017	Current Expenditures	Expenditures to Date	Funds Available	% Left
<b>2000</b>	<b>SERVICES &amp; SUPPLIES</b>					
20207603	Keys	2,000.00		13.50	1,986.50	99%
20210300	Agricultural/Horticultural Service	12,000.00	975.00	7,525.00	4,475.00	37%
20210400	Agricultural/Horticultural Supply	15,000.00		4,073.24	10,926.76	73%
20211200	Building Maint. Supplies	8,000.00	6,265.48	9,123.02	(1,123.02)	-14%
20212200	Chemicals	30,000.00	4,094.42	16,014.91	13,985.09	47%
20213100	Electrical Maint. Service	6,000.00		-	6,000.00	100%
20213200	Electrical Maint. Supplies	2,000.00		936.72	1,063.28	53%
20214100	Land Improv. Maint. Service	22,000.00	3,800.00	14,200.00	7,800.00	35%
20214200	Land Improv. Maint. Supplies	48,000.00	41.23	8,569.88	39,430.12	82%
20215100	Mechanical System Maint. Ser	10,000.00	575.00	5,380.38	4,619.62	46%
20215200	Mechanical System Maint. Sup	2,000.00	253.94	2,111.39	(111.39)	-6%
20216200	Painting Supplies	1,500.00	73.52	1,018.95	481.05	32%
20216700	Plumbing Maint. Service	1,000.00		378.00	622.00	62%
20216800	Plumbing Maint. Supplies	4,000.00		736.25	3,263.75	82%
20218100	Irrigation Service	2,000.00		208.00	1,792.00	90%
20218200	Irrigation Supplies	12,000.00		11,030.43	969.57	8%
20218500	Permit Charges	2,000.00	587.00	2,255.50	(255.50)	-13%
20219100	Electricity	83,000.00	5,885.93	58,615.28	24,384.72	29%
20219200	Natural Gas / LPG/ Fuel Oil	18,000.00	3,975.23	19,583.45	(1,583.45)	-9%
20219300	Refuse Collection / Disposal Service	24,000.00	1,587.14	14,653.97	9,346.03	39%
20219500	Sewage Disposal Service	12,000.00	754.52	10,645.71	1,354.29	11%
20219800	Water	51,000.00	1,774.82	37,122.23	13,877.77	27%
20219900	Telephone System Maintenance	3,000.00		864.18	2,135.82	71%
20220500	Auto Maintenance Service	7,000.00		2,142.90	4,857.10	69%
20220600	Auto Maintenance Supplies	3,000.00	11.23	3,301.68	(301.68)	-10%
20221200	Construction Equip. Maint. Supp.	500.00		79.90	420.10	84%
20222600	Expendable Tools	4,000.00	51.70	1,754.49	2,245.51	56%
20223600	Fuel & Lubricants	21,000.00	808.94	7,108.58	13,891.42	66%
20227500	Rent/Lease Equipment	3,000.00		532.38	2,467.62	82%
20228100	Shop Equip. Maint. Service	2,000.00		130.20	1,869.80	93%
20228200	Shop Equip. Maint. Supplies	5,000.00	143.56	5,949.77	(949.77)	-19%
20229100	Other Equip. Maint. Service	2,500.00	472.00	472.00	2,028.00	81%
20229200	Other Equip. Maint. Supplies	2,000.00		1,830.03	169.97	8%
20232200	Custodial Supplies	20,000.00	1,484.21	11,793.19	8,206.81	41%
20250500	Accounting Services	3,000.00		2,600.00	400.00	13%
20252500	Engineering Services	20,000.00		7,795.73	12,204.27	61%
20253100	Legal Services	20,000.00	4,173.00	12,777.50	7,222.50	36%
20257100	Security Services	21,000.00	953.75	7,806.61	13,193.39	63%
20259100	Other Professional Services	31,000.00	22.00	7,884.99	23,115.01	75%
20289800	Other Operating Expense Sup.	3,500.00		591.01	2,908.99	83%
	<b>SUB-TOTAL</b>	<b>539,000.00</b>	<b>38,763.62</b>	<b>299,610.95</b>	<b>239,389.05</b>	<b>44%</b>
<b>3000</b>	<b>OTHER CHARGES</b>					
30321000	Interest Expense	0.00		-	0.00	0%
30322000	Bond/Loan Redemption	0.00		-	0.00	0%
30345000	Taxes/Licenses/Assess Trans	1,200.00		1,042.38	157.62	13%
	<b>SUB-TOTAL</b>	<b>1,200.00</b>	<b>-</b>	<b>1,042.38</b>	<b>157.62</b>	<b>13%</b>



Account Number	Expenditure Account	Budgeted 2016/2017	Current Expenditures	Expenditures to Date	Funds Available	% Left
<b>4000</b>	<b>FIXED ASSETS</b>					
42420200	Struc. & Improvements	70,000.00		1,125.00	68,875.00	98%
43430300	Equipment	68,000.00	15,447.04	25,573.67	42,426.33	62%
	<b>SUB-TOTAL</b>	<b>138,000.00</b>	<b>15,447.04</b>	<b>26,698.67</b>	<b>111,301.33</b>	<b>0%</b>
	<b>GRAND TOTAL</b>	<b>678,200.00</b>	<b>54,210.66</b>	<b>327,352.00</b>	<b>350,848.00</b>	<b>52%</b>



ORANGEVALE RECREATION AND PARK DISTRICT - KENENTH GROVE ASSESSMENT  
 BUDGET EXPENDITURE DETAIL  
 FISCAL YEAR 2016/2017  
 APRIL 2017

Account Number	Expenditure Account	Budgeted 2015/2016	Current Expenditures	Expenditures to Date	Funds Available	% Left
<b>2000</b>	<b>SERVICES &amp; SUPPLIES</b>					
20200500	Advertise/Legal Notices	500.00		-	500.00	100%
20207600	Office Supplies	100.00		-	100.00	100%
20207602	Signs	50.00		-	50.00	100%
20210300	Agricultural/Horticultural Service	500.00		-	500.00	100%
20219800	Water	800.00	39.19	301.90	498.10	62%
20223600	Fuel & Lubricants	600.00	33.71	292.81	307.19	51%
20250500	Accounting Services	500.00		500.00	0.00	0%
20252500	Engineering Services	1,000.00		-	1,000.00	100%
20253100	Legal Services	100.00		-	100.00	100%
20256200	Transcribing Services	150.00		-	150.00	100%
20259100	Other Professional Services	500.00		-	500.00	100%
20289900	Other Operating Exp - Services	300.00		-	300.00	100%
20291500	COMPASS Costs	300.00		-	300.00	100%
20296200	GS Parking Charges	30.00		-	30.00	100%
	<b>SUB-TOTAL</b>	<b>5,430.00</b>	<b>72.90</b>	<b>1,094.71</b>	<b>4,335.29</b>	<b>80%</b>
<b>4000</b>	<b>FIXED ASSETS</b>					
42420200	Struc. & Improvements	0.00		-	0.00	0%
	<b>SUB-TOTAL</b>	<b>0.00</b>	<b>-</b>	<b>-</b>	<b>0.00</b>	<b>0%</b>
	<b>GRAND TOTAL</b>	<b>5,430.00</b>	<b>72.90</b>	<b>1,094.71</b>	<b>4,335.29</b>	<b>80%</b>

# STAFF REPORT



DATE: 5-11-17

TO: Board of Directors

FROM: Greg Foell, District Administrator

SUBJECT: MONTHLY ACTIVITY REPORT – APRIL 2017

## ADMINISTRATION

Administrator Foell met with Supervisor Sue Frost and Chief of Staff Matt Hedges.  
 Administrator Foell and Recreation Coordinator McAdam met with Debbie Middleton and Judy Shotwell from San Juan Unified School District to discuss the Bridges After School Program.  
 Administrator Foell, Superintendent Russell, Foreman Fuhlrodt and Architect Larimer met with Exclusive Exteriors for the pre-construction meeting for the Pecan Dog Park.

## RECREATION

April Activities	Enrollment	Attendance	Gross Revenue
<b>Aquatics</b>			
Learn to Kayak	1		\$ 72.00
Lifeguard Training	14		\$ 2,050.00
Spring Swim Clinic	87		\$ 4,590.00
Youth Water Polo	13		\$ 455.00
<b>Classes Sub Total</b>	<b>115</b>	<b>0</b>	<b>\$ 7,167.00</b>
<b>Classes</b>			
Aikido Teen/Adult	10		\$ 1,336.00
Aikido Youth	13		\$ 989.00
Babysitting CPR	3		\$ 114.00
Ballet - Baby	1		\$ 30.00
Ballet - Pre Ballet	12		\$ 372.00
Basic Horsemanship Teen/Adult	2		\$ 180.00
Basic Horsemanship Youth	1		\$ 123.00
Basic Life Support CPR & AED	1		\$ 60.00
Country Western Line Dance	5		\$ 86.00
Internet Driver Education	1		\$ 40.00
Jazzercise		283	
Karate - Preschool	4		\$ 246.00
Karate - SA Shotokan	7		\$ 972.00
Pee Wee Basketball	8		\$ 390.00
Pee Wee t-ball	20		\$ 921.00
Players Holiday	16		\$ 789.00
Pottery - Family	4		\$ 246.00
TwirlSport Ballet	1		\$ 43.00
TwirlSport Baton	3		\$ 126.00
TwirlSport Cheer	2		\$ 83.00
Ukulele	4		\$ 33.00

<b>Classes Sub Total</b>	<b>118</b>	<b>283</b>	<b>\$ 7,179.00</b>
<b>Events</b>			
Rummage Sale	<b>26</b>		<b>\$ 1,086.00</b>
<b>Events Sub Total</b>	<b>26</b>	<b>0</b>	<b>\$ 1,086.00</b>
<b>SENIORS</b>			
Bridge	58		\$ 58.00
Mid-Day Movies			
Senior Lunches		113	
<b>Seniors Sub Total</b>	<b>58</b>	<b>113</b>	<b>\$ 58.00</b>
<b>GRAND TOTAL</b>	<b>317</b>	<b>396</b>	<b>\$ 15,490.00</b>

**April Gross Revenue Recap** – April OTC (over-the-counter) revenue for combined recreation and facility rentals ended at \$28,957, \$43 under the projected amount. April recreation revenue came in at \$22,024 \$976 under the projected amount and facility revenue in came in at \$6,933, \$933 above the projected amount. *Please note the revenue referenced here includes prepayments for future programs while the revenue figures listed in the chart on the previous page represent revenue attributed to programs occurring in April.*

#### **UPCOMING EVENTS**

- Summer Kick off May 20th
- Pool Opens May 20th
- Swim Lessons and Day camp begin June 12th

#### **SECURITY**

**No Report**

#### **PARKS**

General: Routine maintenance at all sites. Mower repairs. On-going storm clean up. Initial mowing completed for all use areas. Significant tree and limb work completed.

Community Center: Roof repairs completed. Athletic field aerification. Continuing to move items into the new office space. Installed refurbished warming table and new ice machine for the kitchen. Pool flow meter installed and valve repaired. Pool slide prepped for the summer season.

Youth Center Park: General custodial. Fence repairs due to fallen tree.

Kidz Korner: General custodial. Washed exterior walls, deck, and gutters in preparation for paint.

Pecan Park: Two large dead trees removed by contractor.

Almond Park: Removed five (5) dead and/or dying trees. Pruned multiple trees.

Pecan Park: Dog park project underway. Removed two (2) trees.

Palisades Park: Athletic field aerification.

Coleman: Tree pruning. Softball fields prepared. Base pegs installed at both fields.

Community Park: Athletic field aerification.

Kenneth Grove: Branch and weed removal.

Sundance: Neighboring property response.

Streng: Neighboring property response.





## Preliminary Budget Message – 2017/18

The District is again expecting a small growth in the tax base and net program revenues are expected to be slightly lower due to the community center update that caused a three-month disruption in services. With increases in part-time salaries due to the minimum wage hikes, the staff will be raising program fees to cover the increases. Although, the economy and tax base continue to show signs of improvement, the District is still experiencing the need to be conservative as we work to build our reserve in the general fund. The District experienced a positive general fund balance at the end of Fiscal 2015/16 for the second straight year. The District expects year-end figures for 2016/17 to be slightly lower as compared to the previous two years. A portion of several capital projects will be carried over to the 2017/18 fiscal budget as they will be completed in July and August. The District still maintains a “high target” amount for its fund balance as identified in the District Master Plan.

Costs for full-time salaries and benefits are estimated to rise slightly due to yearly staff step increases, worker’s compensation, and health insurance. Health insurance rates are estimated to increase approximately six to ten percent. The 2017/18 Preliminary Budget isn’t recommending any increase in full-time positions. Staff will be considering the feasibility of adding a full-time Recreation Coordinator (and reducing part-time Recreation Specialist hours) in the final budget.

Part-time salaries will see the most significant increases as the minimum wage increased to \$10.50 per hour on 1/1/17 and will increase again to \$11.00 on 1/1/18. These increases in salary will require increases to program fees. The Western States Cost of Living Index for the year (March 2016-March 2017) was 3.1 percent. Staff will evaluate the fiscal implications of a COLA adjustment in the final budget. Each one percent adjustment represents approximately \$9,000 including benefits. Most service and supply costs are estimated to remain similar to the past year. Increases are expected for water costs as the purveyors have increased fees.

The District’s capital replacement plan has established replacement costs at approximately \$284,000 per year to keep facilities in good repair. Our ADA survey added additional projects to the District’s list of replacement projects. These projects are primarily funded from the OLLAD assessment district. A small number of high priority projects will be funded in the 2017/18 fiscal year due to budget constraints. Additional capital improvement projects have been identified through the park master plan process. These proposed projects are primarily funded through Park In-Lieu Fees and the Park Development Fees. At the Special



Board Meeting on May 25<sup>th</sup> the Board will prioritize the capital improvement projects for the 2017/18 budget. The Park In-Lieu Fees and Park Development Fees were reduced significantly during the 2016/17 fiscal year with construction of the Pecan Dog Park, Community Center Remodel, Oak & Filbert Pathway, and Almond Shade projects. The District will be able to fund a small number of lower cost projects in the 2017/18 Fiscal Budget.

Sincerely,

Greg Foell  
District Administrator

6826 Hazel Avenue  
Orangevale, CA 95662  
916-988-4373  
OVparks.com

ORANGEVALE RECREATION & PARK DISTRICT

**FISCAL YEAR 2017-2018 PRELIMINARY BUDGET**

SACRAMENTO COUNTY FY 2017-2018 BUDGET INPUT DOCUMENTS

PRELIMINARY BUDGET DOCUMENTS



**FISCAL YEAR 2017-2018 PRELIMINARY BUDGET**  
**ORANGEVALE RECREATION & PARK DISTRICT**  
**FINANCING REQUIREMENTS SCHEDULE FOR FUND 332A**

APPROPRIATIONS BY OBJECT OF EXPENDITURE	MEANS OF FINANCING THE BUDGET REQUIREMENTS		
OBJECT 10 - SALARIES AND EMPLOYEE BENEFITS	\$ 1,668,000	ESTIMATED REVENUE	(1,867,800)
OBJECT 20 - SERVICES AND SUPPLIES	\$ 494,100	RESERVES TO BE DECREASED	
OBJECT 30 - OTHER FINANCING USES		GENERAL RESERVES DECREASE	
REPAYMENTS		ENCUMBRANCE DECREASE	
INTEREST AND ASSESSMENTS	\$ 78,000	OTHER RESERVE DECREASE	
JUDGEMENTS/DA	2,500		
TOTAL OBJECT 30 - OTHER FINANCING USES	\$ 80,500	TOTAL RESERVES TO BE DECREASED	-
OBJECT 40 - FIXED ASSETS		FUND BALANCE AVAILABLE DECREASE	(378,800)
OBJECT 41 - LAND ACQUISITION	\$ -	ESTIMATED LONG-TERM LOAN PROCEEDS	
OBJECT 42 - STRUCTURES AND IMPROVEMENTS	-	TOTAL AVAILABLE FINANCING	\$ (2,246,600)
OBJECT 43 - EQUIPMENT	0		
TOTAL OBJECT 40 - FIXED ASSETS	\$ -		
OBJECT 50 - FUNDS TRANSFERS OUT	\$ 4,000	FUND EQUITY SCHEDULE	
OBJECT 59 - FUNDS TRANSFERS IN	-	RESERVES	
OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT	-	GENERAL	BALANCE AS OF 7/01/17
OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIES	-	ENCUMBRANCE	545,014
OBJECT 80 - OTHER COMMODITIES	-	OTHER	-
PROVISIONS FOR RESERVE INCREASES		FUND BALANCE AVAILABLE	-
GENERAL RESERVES		TOTALS	\$ 739,267
OTHER RESERVES			\$ 1,284,281
TOTAL BUDGETARY REQUIREMENT	\$ 2,246,600	APPROPRIATIONS LIMIT	\$ 378,800
TOTAL DIFFERENCE:	-	APPROPRIATIONS SUBJECT TO LIMIT	\$ 378,800
		OVER/UNDER LIMIT	\$ 905,481

## EXPENDITURE DETAIL SCHEDULE - FY 2017-18 PRELIMINARY BUDGET ORANGEVALE RECREATION & PARK DISTRICT

FUND 332A - GENERAL FUND

Commitment Item	Description	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	Changes	FY 17-18
		Actuals	Actuals	Budget	Actuals	Prelim Budget		Final Budget
<b>332A ORANGEVALE RECREATION &amp; PARK DISTRICT</b>								
10111000	SALARIES & WAGES - REGULAR EMPLOYEES	591,814	606,332	755,000	755,000	755,000	0	0
10112100	SALARIES & WAGES - EXTRA HELP	269,260	296,740	358,000	358,000	358,000	0	0
10112400	BOARD MEMBERS STIPEND	6,500	6,600	12,000	12,000	12,000	0	0
10121000	RETIREMENT - EMPLOYER COST	179,845	164,849	185,000	185,000	185,000	0	0
10122000	OASDHI - EMPLOYER COST	63,895	67,473	80,000	80,000	80,000	0	0
10123000	GROUP INS - EMPLOYER COST	148,263	159,683	205,000	205,000	205,000	0	0
10124000	WORKERS COMP INS - EMPLOYER COST	30,649	34,681	45,000	45,000	45,000	0	0
10125000	SUI INS - EMPLOYER COST	15,864	16,563	25,000	25,000	25,000	0	0
10127000	DENTAL CARE - RETIREES	0	0	0	0	0	0	0
10128000	HEALTH CARE - RETIREES	0	0	3,000	3,000	3,000	0	0
	<b>Object 10</b>	<b>1,306,090</b>	<b>1,352,920</b>	<b>1,668,000</b>	<b>1,668,000</b>	<b>1,668,000</b>	<b>0</b>	<b>0</b>
20200500	ADVERTISING/LEGAL NOTICES	146	1,923	1,500	1,500	1,500	0	
20202100	BOOKS/PERIODICALS/SUBSCRIPTIONS	605	724	750	750	750	0	
20202900	BUSINESS/CONFERENCE EXPENSE	3,581	5,608	5,000	5,000	5,000	0	
20203500	EDUCATION & TRAINING SERVICES	2,695	4,824	5,500	5,500	5,500	0	
20203600	EDUCATION & TRAINING SUPPLIES	250	213	1,000	1,000	1,000	0	
20203700	TUITION REIMBURSEMENT	0	0	2,000	2,000	2,000	0	
20203800	EMPLOYEE RECOGNITION	550	602	2,000	2,000	2,000	0	
20203802	RECOGNITION ITEMS	0	95	500	500	500	0	
20203803	RECOGNITION EVENTS	63	285	500	500	500	0	

## EXPENDITURE DETAIL SCHEDULE - FY 2017-18 PRELIMINARY BUDGET ORANGEVALE RECREATION & PARK DISTRICT

FUND 332A - GENERAL FUND

Commitment Item	Description	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	Changes	FY 17-18 Final Budget
		Actuals	Actuals	Budget	Actuals	Prelim Budget		
20203900	EMPLOYEE TRANSPORTATION	3,166	2,641	3,000	3,000	3,000	0	
20203900	LIABILITY INSURANCE	32,873	33,984	38,000	38,000	38,000	0	
20205500	RENTAL INSURANCE	1,992	2,406	4,000	4,000	4,000	0	
20206100	MEMBERSHIP DUES	9,955	1,055	8,000	8,000	8,000	0	
20207600	OFFICE SUPPLIES	8,213	11,053	9,500	9,500	9,500	0	
20207602	SIGNS	464	0	500	500	500	0	
20207603	KEYS	17	0	350	350	350	0	
20208100	POSTAL SERVICES	6,406	4,589	6,500	6,500	6,500	0	
20208102	STAMPS	1,414	1,119	3,000	3,000	3,000	0	
20208500	PRINTING SERVICES	19,434	20,117	24,000	24,000	24,000	0	
20210300	AGRICULTURAL/HORTICULTURAL SERVICE	0	0	500	500	500	0	
20210400	AGRICULTURAL/HORTICULTURAL SUPPLIES	76	0	1,000	1,000	1,000	0	
20211200	BUILDING MAINTENANCE SUPPLIES	(2,400)	(6,362)	1,000	1,000	1,000	0	
20212200	CHEMICALS	0	0	500	500	500	0	
20213100	ELECTRICAL MAINTENANCE SERVICE	0	0	400	400	400	0	
20213200	ELECTRICAL MAINTENANCE SUPPLIES	0	0	500	500	500	0	
20214100	LAND IMPROVEMENT MAINTENANCE SERVICE	0	0	500	500	500	0	
20214200	LAND IMPROVEMENT MAINTENANCE SUPPLIES	0	86	500	500	500	0	
20215100	MECHANICAL SYSTEM MAINTENANCE SERVICE	0	0	500	500	500	0	
20215200	MECHANICAL SYSTEM MAINTENANCE SUPPLY	0	0	500	500	500	0	
20216100	PAINTING SERVICES	0	0	0	0	0	0	
20216200	PAINTING SUPPLIES	427	0	500	500	500	0	
20216700	PLUMBING MAINTENANCE SERVICE	0	0	400	400	400	0	
20216800	PLUMBING MAINTENANCE SUPPLIES	0	65	1,000	1,000	1,000	0	

## EXPENDITURE DETAIL SCHEDULE - FY 2017-18 PRELIMINARY BUDGET ORANGEVALE RECREATION & PARK DISTRICT

FUND 332A - GENERAL FUND

Commitment Item	Description	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	Changes	FY 17-18 Final Budget
		Actuals	Actuals	Budget	Actuals	Prelim Budget		
20218100	CONSTRUCTION SERVICES	0	0	500	500	500	0	
20218200	CONSTRUCTION SUPPLIES	0	0	500	500	500	0	
20218500	PERMIT CHARGES	3,650	0	3,000	3,000	3,000	0	
20219100	ELECTRICITY	0	0	500	500	500	0	
20219200	NATURAL GAS / LPG / FUEL OIL	0	0	500	500	500	0	
20219300	REFUSE COLLECTION/DISPOSAL SERVICE	0	0	500	500	500	0	
20219500	SEWAGE DISPOSAL SERVICE	0	0	500	500	500	0	
20219700	TELEPHONE SERVICE	8,269	8,271	15,500	15,500	15,500	0	
20219800	WATER	0	0	1,000	1,000	1,000	0	
20219900	TELEPHONE SYSTEM MAINTENANCE	0	0	500	500	500	0	
20220500	AUTOMOTIVE MAINTENANCE SERVICE	52	0	500	500	500	0	
20220600	AUTOMOTIVE MAINTENANCE SUPPLIES	(52)	0	500	500	500	0	
20221200	CONSTRUCTION EQUIP MAINT SUPPLIES	0	0	500	500	500	0	
20222600	EXPENDABLE TOOLS	0	206	500	500	500	0	
20223600	FUEL & LUBRICANTS	0	0	500	500	500	0	
20226100	OFFICE EQUIPMENT MAINTENANCE SERVICE	0	0	1,000	1,000	1,000	0	
20226200	OFFICE EQUIPMENT MAINTENANCE SUPPLIES	2,294	2,901	2,500	2,500	2,500	0	
20227500	RENTS/LEASES EQUIPMENT	0	0	500	500	500	0	
20228100	SHOP EQUIPMENT MAINTENANCE SERVICE	0	0	500	500	500	0	
20228200	SHOP EQUIPMENT MAINTENANCE SUPPLIES	0	33	500	500	500	0	
20229100	OTHER EQUIPMENT MAINTENANCE SERVICE	0	0	500	500	500	0	
20229200	OTHER EQUIPMENT MAINTENANCE SUPPLIES	0	0	500	500	500	0	

# EXPENDITURE DETAIL SCHEDULE - FY 2017-18 PRELIMINARY BUDGET ORANGEVALE RECREATION & PARK DISTRICT

FUND 332A - GENERAL FUND

Commitment Item	Description	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	Changes	FY 17-18 Final Budget
		Actuals	Actuals	Budget	Actuals	Prelim Budget		
20231400	CLOTHING/PERSONAL SUPPLIES	6,236	5,554	6,000	6,000	6,000	0	
20232100	CUSTODIAL SERVICES	179	0	2,000	2,000	2,000	0	
20232200	CUSTODIAL SUPPLIES	19	290	1,000	1,000	1,000	0	
20250500	ACCOUNTING SERVICES	4,725	4,905	8,000	8,000	8,000	0	
20250700	ASSESSMENT/COLLECTION SERVICES	16,246	17,299	18,000	18,000	18,000	0	
20251900	ARCHITECTURAL SERVICES	0	0	0	0	0	0	
20252500	ENGINEERING SERVICES	0	0	6,000	6,000	6,000	0	
20253100	LEGAL SERVICES	4,080	3,144	15,000	15,000	15,000	0	
20256200	TRANSCRIBING SERVICES	1,175	1,113	1,000	1,000	1,000	0	
20257100	SECURITY SERVICES	250	0	5,000	5,000	5,000	0	
20259100	OTHER PROFESSIONAL SERVICES	4,216	8,043	5,000	5,000	5,000	0	
20259101	COMPUTER CONSULTANTS	1,706	5,255	6,000	6,000	6,000	0	
20281201	PC HARDWARE	3,629	2,155	10,000	10,000	10,000	0	
20281202	PC SOFTWARE	466	3,793	10,000	10,000	10,000	0	
20281203	PC SUPPLIES	335	0	1,000	1,000	1,000	0	
20281900	REGISTRATION SERVICES (ELECTIONS)	16,621	0	18,000	18,000	18,000	0	
20285100	RECREATIONAL SERVICES	154,699	152,243	180,000	180,000	180,000	0	
20285200	RECREATIONAL SUPPLIES	32,794	24,501	40,000	40,000	40,000	0	
20289800	OTHER OPERATING EXPENSE - SUPPLIES	0	1,907	2,000	2,000	2,000	0	
20289900	OTHER OPERATING EXPENSE - SERVICES	80	1,100	2,000	2,000	2,000	0	
20291100	SYSTEM DEVELOPMENT SERVICE	2,758	1,839	3,000	3,000	3,000	0	
20296200	GS PARKING CHARGES	0	175	200	200	200	0	
<b>Object 20</b>		<b>354,354</b>	<b>329,755</b>	<b>494,100</b>	<b>494,100</b>	<b>494,100</b>	<b>0</b>	<b>0</b>

## EXPENDITURE DETAIL SCHEDULE - FY 2017-18 PRELIMINARY BUDGET ORANGEVALE RECREATION & PARK DISTRICT

FUND 332A - GENERAL FUND

Commitment Item	Description	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	FY 17-18		
		Actuals	Actuals	Budget	Actuals	Prelim Budget	Changes	Final Budget	
30321000	INTEREST EXPENSE	24,625	24,625	23,000	23,000	17,000		0	
		30322000	BOND/LOAN REDEMPTION	56,593	56,593	62,000	62,000	61,000	0
		30345000	TAX/LIC/ASSESSMENTS	1,501	420	2,500	2,500	2,500	0
<b>Object 30</b>		<b>82,718</b>	<b>81,638</b>	<b>87,500</b>	<b>87,500</b>	<b>80,500</b>	<b>0</b>	<b>0</b>	
41410100	LAND	0	0	0	0	0	0	0	
<b>Object 41</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
42420100	BUILDINGS	0	0	0	0	0	0	0	
42420200	STRUCTURES	9,262	2,540	635,000	635,000	635,000	0	0	
<b>Object 42</b>		<b>9,262</b>	<b>2,540</b>	<b>635,000</b>	<b>635,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	
43430300	VEHICLES/EQUIPMENT - OTHER	0	0	0	0	0	0	0	
<b>Object 43</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
50557100	FINGERPRINTING SERVICE	2,023	2,198	4,000	4,000	4,000	4,000	0	
<b>Object 59</b>		<b>2,023</b>	<b>2,198</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>	<b>0</b>	<b>0</b>	



# EXPENDITURE DETAIL SCHEDULE - FY 2017-18 PRELIMINARY BUDGET

## ORANGEVALE RECREATION & PARK DISTRICT

FUND 332A - GENERAL FUND

Commitment Item	Description	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	Changes	FY 17-18
		Actuals	Actuals	Budget	Actuals	Prelim Budget		Final Budget
79790100	CONTINGENCY APPROPRIATIONS	0	0	0	0	0	0	0
	GENERAL RESERVES	0	0	0	0	0	0	0
	Object 79	0	0	0	0	0	0	0
	FUND CENTER 9339332	1,754,446	1,769,051	2,888,600	2,888,600	2,246,600	0	0
	FUND TOTAL 332 A	1,754,446	1,769,051	2,888,600	2,888,600	2,246,600	0	0

**REVENUE DETAIL SCHEDULE - FY 2017-18 PRELIMINARY BUDGET**  
**ORANGEVALE RECREATION & PARK DISTRICT**  
**FUND 332A - GENERAL FUND**

Commitment Item	Description	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	FY 17-18	Changes	FY 17-18 Final Budget
		Actuals	Actuals	Budget	Actuals	Prelim. Budget			
332A	ORANGEVALE RECREATION & PARK DISTRICT								
91910100	PROP TAX CUR SEC	\$ (1,046,652)	\$ (1,106,796)	(1,135,000)	(1,145,000)	(1,175,000)	0	0	
91910200	PROP TAX CUR UNSEC	(43,724)	(43,374)	(36,000)	(40,000)	(40,000)	0	0	
91910300	PROP TAX CUR SUP	(18,224)	(22,314)	(5,000)	(5,000)	(5,000)	0	0	
91910400	PROPERTY TAX SECURED DELINQ.	(10,472)	(9,940)	(10,000)	(10,000)	(10,000)	0	0	
91910500	PROPERTY TAX SUPPLE DELINQ.	(575)	(861)	(500)	(500)	(500)	0	0	
91910600	PROPERTY TAX UNITARY	(13,044)	(13,324)	(12,000)	(12,000)	(12,000)	0	0	
91912000	PROP TAX REDEMP	(25)	(27)	0	0	0	0	0	
91913000	PROP TAX PR UNSEC	(932)	(1,037)	(1,000)	(1,000)	(1,000)	0	0	
91914000	PROP TAX PENALTIES	(526)	(242)	(200)	(200)	(200)	0	0	
91919900	TAXES - OTHER	0	0	0	0	0	0	0	
	Object 91	\$ (1,134,173)	\$ (1,197,916)	\$ (1,199,700)	\$ (1,213,700)	\$ (1,243,700)	\$ -	\$ -	
94941000	INTEREST INCOME	(952)	(747)	(4,000)	(4,000)	(4,000)	0	0	
94942900	BUILDING RENTAL OTHER	(93,503)	(105,784)	(90,000)	(90,000)	(90,000)	0	0	



**REVENUE DETAIL SCHEDULE - FY 2017-18 PRELIMINARY BUDGET**  
**ORANGEVALE RECREATION & PARK DISTRICT**  
**FUND 332A - GENERAL FUND**

Commitment Item	Description	FY 14-15		FY 15-16		FY 16-17		FY 16-17		FY 17-18		Changes	FY 17-18 Final Budget
		Actuals	Budget	Actuals	Budget	Actuals	Budget	Actuals	Budget				
94943900	GROUND LEASES (CELL TOWERS)	(37,338)	(19,600)	(52,247)	(19,600)	(19,600)	(19,600)	(19,600)	(19,600)	0	0	0	0
94944800	REC. CONCESSION (FINAL 9)	(17,986)	(17,000)	(16,431)	(17,000)	(17,000)	(17,000)	(17,000)	(17,000)	0	0	0	0
94945900	VENDING MACHINES	(2,879)	(2,000)	(454)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	0	0	0	0
94949000	CONCESSIONS OTHER	0	0	0	0	0	0	0	0	0	0	0	0
	<b>Object 94</b>	<b>(152,659)</b>	<b>(132,600)</b>	<b>(175,664)</b>	<b>(132,600)</b>	<b>(132,600)</b>	<b>(132,600)</b>	<b>(132,600)</b>	<b>(132,600)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
95952200	HOMEOWNER PROP TAX RELIEF	(13,919)	(15,000)	(13,808)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	0	0	0	0
95952900	IN LIEU TRANSFER	0	(560,000)	0	(560,000)	(560,000)	(560,000)	0	0	0	0	0	0
95956900	STATE AID	(52,814)	0	0	0	0	0	0	0	0	0	0	0
	<b>Object 95</b>	<b>(66,733)</b>	<b>(575,000)</b>	<b>(13,808)</b>	<b>(575,000)</b>	<b>(575,000)</b>	<b>(575,000)</b>	<b>(575,000)</b>	<b>(15,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
96963313	MISCELLANEOUS OTHER FEES	(11,713)	(1,000)	(8,790)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	0	0	0	0
96964600	RECREATION SERVICE CHGS	(490,428)	(470,000)	(476,458)	(470,000)	(470,000)	(470,000)	(470,000)	(470,000)	0	0	0	0
96969700	SECURITY SERVICES	(4,720)	(2,500)	(3,750)	(2,500)	(2,500)	(2,500)	(2,500)	(2,500)	0	0	0	0
	<b>Object 96</b>	<b>(506,860)</b>	<b>(473,500)</b>	<b>(488,998)</b>	<b>(473,500)</b>	<b>(473,500)</b>	<b>(473,500)</b>	<b>(473,500)</b>	<b>(473,500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**REVENUE DETAIL SCHEDULE - FY 2017-18 PRELIMINARY BUDGET**  
**ORANGEVALE RECREATION & PARK DISTRICT**  
**FUND 332A - GENERAL FUND**

Commitment Item	Description	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	FY 17-18	
		Actuals	Actuals	Budget	Actuals	Prelim. Budget	Changes	Final Budget
97973000	DONATIONS/CONTRIBUTIONS	(10)	(45)	0	0	0	0	0
97974000	INSURANCE PROCEEDS	(2,607)	(5,684)	(2,500)	(2,500)	(2,500)	0	0
97979000	MISCELLANEOUS OTHER REVENUES	(263)	(2,567)	(500)	(500)	(500)	0	0
97979900	PRIOR YEAR	0	0	0	0	0	0	0
	<b>Object 97</b>	<b>(2,880)</b>	<b>(8,297)</b>	<b>(3,000)</b>	<b>(3,000)</b>	<b>(3,000)</b>	<b>0</b>	<b>0</b>
98986200	ASSET SALE PROCEEDS - SP DIST	0	0	0	0	0	0	0
	<b>Object 98</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>FUND CENTER 9339332</b>	<b>(1,863,305)</b>	<b>(1,884,682)</b>	<b>(2,383,800)</b>	<b>(2,397,800)</b>	<b>(1,867,800)</b>	<b>0</b>	<b>0</b>
	<b>FUND TOTAL 332A</b>	<b>(1,863,305)</b>	<b>(1,884,682)</b>	<b>(2,383,800)</b>	<b>(2,397,800)</b>	<b>(1,867,800)</b>	<b>0</b>	<b>0</b>

**FISCAL YEAR 2017-2018 PRELIMINARY BUDGET**  
**Orangevale Recreation & Park District**  
**FINANCING REQUIREMENTS SCHEDULE FOR FUND 374A (OLLAD)**

APPROPRIATIONS BY OBJECT OF EXPENDITURE		MEANS OF FINANCING THE BUDGET REQUIREMENTS	
OBJECT 10 - SALARIES AND EMPLOYEE BENEFITS	\$ -	ESTIMATED REVENUE	\$ (557,000)
OBJECT 20 - SERVICES AND SUPPLIES	\$ 539,000	RESERVES TO BE DECREASED	
OBJECT 30 - OTHER FINANCING USES		GENERAL RESERVES DECREASE	-
LOAN AND LEASE REPAYMENTS		ENCUMBRANCE DECREASE	-
INTEREST AND PRINCIPAL	0	OTHER RESERVES DECREASE	-
TAXES/LICENSES/ASSESSMENTS	1,200	TOTAL RESERVES TO BE DECREASED	-
JUDGEMENTS/DAMAGES		FUND BALANCE AVAILABLE DECREASE	(163,200)
TOTAL OBJECT 30 - OTHER FINANCING USES	\$ 1,200	ESTIMATED LONG-TERM LOAN PROCEEDS	-
OBJECT 40 - FIXED ASSETS		TOTAL AVAILABLE FINANCING	\$ (720,200)
OBJECT 41 - LAND ACQUISITION			
OBJECT 42 - STRUCTURES AND IMPROVEMENTS	150,000		
OBJECT 43 - EQUIPMENT	30,000		
TOTAL OBJECT 40 - FIXED ASSETS	\$ 180,000		
OBJECT 50 - FUNDS TRANSFERS OUT		FUND EQUITY SCHEDULE	
OBJECT 59 - FUNDS TRANSFERS IN		BALANCE	
OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT		AS OF 7/01/17	
OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIES		RESERVES	311,713
OBJECT 80 - OTHER COMMODITIES		GENERAL	-
PROVISIONS FOR RESERVE INCREASES		ENCUMBRANCE	-
GENERAL RESERVES		OTHER	-
OTHER RESERVES		FUND BALANCE	228,641
TOTAL BUDGETARY REQUIREMENT	\$ 720,200	AVAILABLE	\$ 540,354
TOTAL DIFFERENCE:		TOTALS	\$ 163,200
		APPROPRIATIONS LIMIT	\$ 163,200
		APPROPRIATIONS SUBJECT TO LIMIT	\$ 377,154
		OVER/UNDER LIMIT	
		ADJUSTED FUND	
		BALANCE	311,713
		ADJUSTED BALANCE	65,441

# EXPENDITURE DETAIL SCHEDULE - FY 2017-18 PRELIMINARY BUDGE

## ORANGEVALE RECREATION & PARK DISTRICT

FUND 374A - ORANGEVALE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT

Commitment Item	Description	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	Changes	FY 17-18
		Actuals	Actuals	Budget	Actuals	Prelim Budget		Final Budget
374A OLLAD								
20207600	OFFICE SUPPLIES	0	0	0	0	0	0	0
20207602	KEYS	324	294	2,000	2,000	2,000	0	0
20210300	AGRICULTURAL/HORTICULTURAL SERVICE	8,083	10,043	12,000	12,000	12,000	0	0
20210400	AGRICULTURAL/HORTICULTURAL SUPPLIES	10,545	5,151	15,000	15,000	15,000	0	0
20211200	BUILDING MAINTENANCE SUPPLIES	10,754	7,876	8,000	8,000	8,000	0	0
20212200	CHEMICALS	26,994	33,808	30,000	30,000	30,000	0	0
20213100	ELECTRICAL MAINTENANCE SERVICE	1,695	2,010	6,000	6,000	6,000	0	0
20213200	ELECTRICAL MAINTENANCE SUPPLIES	810	2,111	2,000	2,000	2,000	0	0
20214100	LAND IMPROVEMENT MAINTENANCE SERVICE	3,928	4,699	22,000	22,000	22,000	0	0
20214200	LAND IMPROVEMENT MAINTENANCE SUPPLIES	23,601	20,146	48,000	48,000	48,000	0	0
20215100	MECHANICAL SYSTEM MAINTENANCE SERVICE	10,263	11,823	10,000	10,000	10,000	0	0
20215200	MECHANICAL SYSTEM MAINTENANCE SUPPLY	1,914	2,683	2,000	2,000	2,000	0	0
20216200	PAINTING SUPPLIES	657	1,351	1,500	1,500	1,500	0	0
20216700	PLUMBING MAINTENANCE SERVICE	5,432	680	1,000	1,000	1,000	0	0
20216800	PLUMBING MAINTENANCE SUPPLIES	3,922	4,607	4,000	4,000	4,000	0	0
20218100	CONSTRUCTION SERVICES	2,145	863	2,000	2,000	2,000	0	0
20218200	CONSTRUCTION SUPPLIES	9,667	7,065	12,000	12,000	12,000	0	0
20218500	PERMIT CHARGES	1,907	1,839	2,000	2,000	2,000	0	0
20219100	ELECTRICITY	78,554	81,945	83,000	83,000	83,000	0	0
20219200	NATURAL GAS / LPG / FUEL OIL	13,501	15,898	18,000	18,000	18,000	0	0
20219300	REFUSE COLLECTION/DISPOSAL SERVICE	21,150	18,593	24,000	24,000	24,000	0	0

# EXPENDITURE DETAIL SCHEDULE - FY 2017-18 PRELIMINARY BUDGE ORANGEVALE RECREATION & PARK DISTRICT

FUND 374A - ORANGEVALE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT

Commitment Item	Description	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	Changes	FY 17-18
		Actuals	Actuals	Budget	Actuals	Prelim Budget		Final Budget
374A OLLAD								
20219500	SEWAGE DISPOSAL SERVICE	11,974	11,984	12,000	12,000	12,000	0	0
20219700	TELEPHONE SERVICE	0	0	0	0	0	0	0
20219800	WATER	38,144	29,494	51,000	51,000	51,000	0	0
20219900	TELEPHONE SYSTEM MAINTENANCE	1,332	1,332	3,000	3,000	3,000	0	0
20220500	AUTOMOTIVE MAINTENANCE SERVICE	10,434	5,080	7,000	7,000	7,000	0	0
20220600	AUTOMOTIVE MAINTENANCE SUPPLIES	1,427	2,600	3,000	3,000	3,000	0	0
20221200	CONSTRUCTION EQUIP MAINT SUPPLIES	1,198	147	500	500	500	0	0
20222600	EXPENDABLE TOOLS	1,483	5,192	4,000	4,000	4,000	0	0
20223600	FUEL & LUBRICANTS	17,688	12,872	21,000	21,000	21,000	0	0
20227500	RENTS/LEASES EQUIPMENT	1,886	452	3,000	3,000	3,000	0	0
20228100	SHOP EQUIPMENT MAINTENANCE SERVICES	4,750	986	2,000	2,000	2,000	0	0
20228200	SHOP EQUIPMENT MAINTENANCE SUPPLIES	7,823	5,900	5,000	5,000	5,000	0	0
20229100	OTHER EQUIPMENT MAINTENANCE SERVICE	0	76	2,500	2,500	2,500	0	0
20229200	OTHER EQUIPMENT MAINTENANCE SUPPLIES	1,861	2,251	2,000	2,000	2,000	0	0
20232100	CUSTODIAL SERVICES	0	0	0	0	0	0	0
20232200	CUSTODIAL SUPPLIES	19,981	17,551	20,000	20,000	20,000	0	0
20250500	ACCOUNTING SERVICES	2,600	2,600	3,000	3,000	3,000	0	0
20252500	ENGINEERING SERVICES	13,986	20,036	20,000	20,000	20,000	0	0
20253100	LEGAL SERVICES	24,412	37,579	20,000	20,000	20,000	0	0
20256200	TRANSCRIBING SERVICES	0	0	0	0	0	0	0
20257100	SECURITY SERVICES	14,195	13,143	21,000	21,000	21,000	0	0

**EXPENDITURE DETAIL SCHEDULE - FY 2017-18 PRELIMINARY BUDGE  
ORANGEVALE RECREATION & PARK DISTRICT**

FUND 374A - ORANGEVALE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT

Commitment Item	Description	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	Changes	FY 17-18 Final Budget
		Actuals	Actuals	Budget	Actuals	Prelim Budget		
<b>374A OLLAD</b>								
20259100	OTHER PROFESSIONAL SERVICES	38,213	35,890	31,000	31,000	31,000	0	0
20259101	OTHER PROFESSIONAL SERVICES - COMPUTER	0	0	0	0	0	0	0
20289800	OTHER OPERATING EXPENSE - SUPPLIES	5,596	1,418	3,500	3,500	3,500	0	0
20296200	GS PARKING CHARGES	0	0	0	0	0	0	0
<b>Object 20</b>		<b>454,827</b>	<b>440,067</b>	<b>539,000</b>	<b>539,000</b>	<b>539,000</b>	<b>0</b>	<b>0</b>
30321000	INTEREST EXPENSE	0	0	0	0	0	0	0
30322000	BOND/LOAN REDEMPTION	0	0	0	0	0	0	0
30345000	TAX/LIC/ASSESSMENTS	0	1,042	1,200	1,200	1,200	0	0
<b>Object 30</b>		<b>0</b>	<b>1,042</b>	<b>1,200</b>	<b>1,200</b>	<b>1,200</b>	<b>0</b>	<b>0</b>
42420100	BUILDINGS	0	0	0	0	0	0	0
42420200	STRUCTURES	155,997	67,549	120,000	120,000	150,000	0	0
<b>Object 42</b>		<b>155,997</b>	<b>67,549</b>	<b>120,000</b>	<b>120,000</b>	<b>150,000</b>	<b>0</b>	<b>0</b>
43430300	EQUIPMENT	22,332	47,577	68,000	68,000	30,000	0	0
<b>Object 43</b>		<b>22,332</b>	<b>47,577</b>	<b>68,000</b>	<b>68,000</b>	<b>30,000</b>	<b>0</b>	<b>0</b>



**EXPENDITURE DETAIL SCHEDULE - FY 2017-18 PRELIMINARY BUDGE**  
**ORANGEVALE RECREATION & PARK DISTRICT**

FUND 374A - ORANGEVALE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT

Commitment Item	Description	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	Changes	FY 17-18
		Actuals	Actuals	Budget	Actuals	Prelim Budget		Final Budget

374A OLLAD

79790100	CONTINGENCY APPROPRIATIONS	0	0	0	0	0	0	0
	GENERAL RESERVES	0	0	0	0	0	0	0
	Object 79	0	0	0	0	0	0	0
	FUND CENTER 9379374	633,156	556,235	728,200	728,200	720,200	0	0
	FUND TOTAL 374 A	633,156	556,235	728,200	728,200	720,200	0	0

**REVENUE DETAIL SCHEDULE - FY 2017-18 PRELIMINARY BUDGET  
ORANGEVALE RECREATION & PARK DISTRICT**

FUND 374A - ORANGEVALE LANDSCAPE & LIGHTING ASSESSMENT DISTRICT

Commitment Item	Description	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	Changes	FY 17-18 Final Budget
		Actuals	Actuals	Budget	Actuals	Prelim. Budget		
<b>374A</b>	<b>OLLAD</b>							
94941000	INTEREST INCOME	(1,248)	(1,481)	(2,000)	(2,000)	(2,000)	0	0
94942900	BUILDING RENTAL OTHER	0	0	0	0	0	0	0
	Object 94	(1,248)	(1,481)	(2,000)	(2,000)	(2,000)	0	0
96960300	SPECIAL ASSESSMENT	(564,165)	(567,788)	(555,000)	(555,000)	(555,000)	0	0
96964600	RECREATION SVC C	0	0	0	0	0	0	0
	Object 96	(564,165)	(567,788)	(555,000)	(555,000)	(555,000)	0	0
	FUND CENTER 9379374	(565,413)	(569,269)	(557,000)	(557,000)	(557,000)	0	0
	FUND TOTAL 374 A	(565,413)	(569,269)	(557,000)	(557,000)	(557,000)	0	0

**FISCAL YEAR 2016-2017 PRELIMINARY BUDGET**  
**Orangevale Recreation & Park District**  
**FINANCING REQUIREMENTS SCHEDULE FOR FUND 374B**  
KENNETH GROVE ASSESSMENT DISTRICT

APPROPRIATIONS BY OBJECT OF EXPENDITURE	MEANS OF FINANCING THE BUDGET REQUIREMENTS			
OBJECT 10 - SALARIES AND EMPLOYEE BENEFITS	\$ -	ESTIMATED REVENUE	\$ (5,430)	
OBJECT 20 - SERVICES AND SUPPLIES	\$ 5,430.00	RESERVES TO BE DECREASED		
OBJECT 30 - OTHER FINANCING USES		GENERAL RESERVES DECREASE		
<u>LOAN AND LEASE REPAYMENTS</u>		ENCUMBRANCE DECREASE		
<u>INTEREST AND PRINCIPAL</u>	\$ -	OTHER RESERVES DECREASE		
<u>TAXES/LICENSES/ASSESSMENTS</u>				
<u>JUDGMENTS/DAMAGES</u>	-	TOTAL RESERVES TO BE DECREASED	-	
TOTAL OBJECT 30 - OTHER FINANCING USES	\$ -	FUND BALANCE AVAILABLE DECREASE	\$ -	
OBJECT 40 - FIXED ASSETS		ESTIMATED LONG-TERM LOAN PROCEEDS	-	
OBJECT 41 - LAND ACQUISITION		TOTAL AVAILABLE FINANCING	\$ (5,430)	
OBJECT 42 - STRUCTURES AND IMPROVEMENTS				
OBJECT 43 - EQUIPMENT				
TOTAL OBJECT 40 - FIXED ASSETS	\$ -			
OBJECT 50 - FUNDS TRANSFERS OUT		FUND EQUITY SCHEDULE		BALANCE
OBJECT 59 - FUNDS TRANSFERS IN		RESERVES		AS OF 7/01/17
OBJECT 60 - INTRAFUND TRANSFERS IN OR OUT		GENERAL	5,932	
OBJECT 79 - APPROPRIATIONS FOR CONTINGENCIES		ENCUMBRANCE		
OBJECT 80 - OTHER COMMODITIES		OTHER		
PROVISIONS FOR RESERVE INCREASES		FUND BALANCE	1,958	
<u>GENERAL RESERVES</u>		AVAILABLE	\$ 1,958	
<u>OTHER RESERVES</u>		TOTALS	\$ 7,890	
TOTAL BUDGETARY REQUIREMENT	\$ 5,430	APPROPRIATIONS LIMIT		
TOTAL DIFFERENCE:	-	APPROPRIATIONS SUBJECT TO LIMIT		
		OVER/UNDER LIMIT		
				ADJUSTED FUND BALANCE
				5,932

# EXPENDITURE DETAIL SCHEDULE - FY 2017-18 PRELIMINARY BUDGET

## ORANGEVALE RECREATION & PARK DISTRICT

FUND 374B - KENNETH GROVE ASSESSMENT

Commitment Item	Description	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	Changes	FY 17-18
		Actuals	Actuals	Budget	Actuals	Prelim Budget		Final Budget
20200500	ADVERTISING/LEGAL NOTICES	0	0	500	500	500	0	0
20207600	OFFICE SUPPLIES	0	0	100	100	100	0	0
20207602	SIGNS	0	0	50	50	50	0	0
20210300	AGRICULTURAL/HORTICULTURAL SERVICE	450	0	500	500	500	0	0
20210400	AGRICULTURAL/HORTICULTURAL SUPPLIES	0	0	0	0	0	0	0
20216200	PAINTING SUPPLIES	0	0	0	0	0	0	0
20219800	WATER	429	393	800	800	800	0	0
20220500	AUTO MAINTENANCE SERVICES	0	0	0	0	0	0	0
20223600	FUEL & LUBRICANTS	639	573	600	600	600	0	0
20228200	SHOP EQ MAINT SUPP	0	0	0	0	0	0	0
20250500	ACCOUNTING SERVICES	500	500	500	500	500	0	0
20250700	ASSESSMENT/COLLECTION SERVICES	0	0	0	0	0	0	0
20252500	ENGINEERING SERVICES	650	900	1000	1000	1000	0	0
20253100	LEGAL SERVICES	159	0	100	100	100	0	0
20256200	TRANSCRIBING SERVICES	0	0	150	150	150	0	0
20259100	OTHER PROFESSIONAL SERVICES	3,000	1,819	500	500	500	0	0
20289900	OTHER OPERATING EXPENSE - SERVICES	0	11	300	300	300	0	0
20291500	COMPASS COSTS	0	0	300	300	300	0	0
20296200	GS PARKING CHARGES	0	0	30	30	30	0	0
<b>Object 20</b>		<b>5,827</b>	<b>4,195</b>	<b>5,430</b>	<b>5,430</b>	<b>5,430</b>	<b>0</b>	<b>0</b>
42420200	STRUCTURES	0	27,176	0	0	0	0	0

**EXPENDITURE DETAIL SCHEDULE - FY 2017-18 PRELIMINARY BUDGET**

**ORANGEVALE RECREATION & PARK DISTRICT**

FUND 374B - KENNETH GROVE ASSESSMENT

Commitment Item	Description	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18	Changes	FY 17-18
		Actuals	Actuals	Budget	Actuals	Prelim Budget		Final Budget
79790100	CONTINGENCY APPROPRIATIONS	0	27,176	0	0	0	0	0
		0	0	0	0	0	0	0
	Object 42							
	Object 79	0	0	0	0	0	0	0
	<b>FUND CENTER 9379375</b>	5,827	31,371	5,430	5,430	5,430	0	0
	<b>FUND TOTAL 374 B</b>	5,827	31,371	5,430	5,430	5,430	0	0

# REVENUE DETAIL SCHEDULE - FY 2017-18 PRELIMINARY BUDGET

## ORANGEVALE RECREATION & PARK DISTRICT

FUND 374B - KENNETH GROVE ASSESSMENT

Commitment Item	FY 14-15 Actuals	FY 15-16 Actuals	FY 16-17 Budget	FY 16-17 Actuals	FY 17-18 Prelim Budget	Changes	FY 17-18 Final Budget
<b>FUND KENNETH GROVE</b>							
9379374 INTEREST INCOME	(81)	(30)	(30)	(30)	(30)	0	0
Object 94	(81)	(30)	(30)	(30)	(30)	0	0
9379374 SPECIAL ASSESSMENT	(5,359)	(5,400)	(5,400)	(5,400)	(5,400)	0	0
Object 96	(5,359)	(5,400)	(5,400)	(5,400)	(5,400)	0	0
<b>FUND CENTER 9379375</b>							
	(5,440)	(5,430)	(5,430)	(5,430)	(5,430)	0	0
<b>FUND TOTAL 374 B</b>							
	(5,440)	(5,430)	(5,430)	(5,430)	(5,430)	0	0



## LONG-TERM LOAN SCHEDULE

**FISCAL YEAR 2016-2017**

**ORANGEVALE RECREATION & PARK DISTRICT**

<u>DESCRIPTION</u>	<u>FUND</u>	<u>PAYMENTS</u>	<u>BALANCE DUE</u>
Pecan Ave. Property Purchase (INTEREST)	332A	16,484.62	51,045.24
Pecan Ave. Property Purchase (PRINCIPLE)	332A	60,328.95	333,022.61
Pecan Avenue Property	332A	76,813.57	384,067.85
TOTAL of LONG TERM DEBT:		76,813.57	384,067.85

**ORANGEVALE RECREATION AND PARK DISTRICT  
FIXED ASSETS TO BE ACQUIRED  
FISCAL YEAR 2017/18**

DESCRIPTION	Capital Improvement			
	Land	Building	Structures & Improve.	Equipment
<b>COMMITMENT</b>	<b>41410100</b>	<b>42420100</b>	<b>42420200</b>	<b>43430300</b>
<b>Fund 332A (General)</b>				
Community Center Update			150,000	
Pecan - Dog Park, ADA Bridge, & Rough Trail			250,000	
Oak & Filbert Trail			150,000	
Oak & Filbert Lot - ADA			25,000	
Almond Shade Structure			60,000	
<b>Total (332A)</b>	-	-	-	-
<b>Fund 374A (OLLAD)</b>				
Asphalt Resurfacing - Coleman, OCCP North, South & ADA, Shackelton			60,000	
Youth Center Playground			130,000	
Youth Center Park			20,000	
Drinking Fountains				15,000
Truck w/ Utility Bed				15,000
<b>Total (OLLAD)</b>	-	-	150,000	30,000
<b>Fund 374B (Kenneth Grove)</b>				
<b>Total (KG)</b>	-	-	-	-

**ORANGEVALE RECREATION AND PARK DISTRICT  
FIXED ASSETS (Capital Improvement, & ADA Improvements)  
FISCAL YEAR 2017/18 (DRAFT)**

5/5/2017 DESCRIPTION COMMITMENT	Capital Improvement				Service & Supplies				Other Expense - Supplies	Other Prof. Services	Original Year on Cap Repl	Status/ Deferred To	Comments	
	Land	Building	Structures & Improve.	Equip. 4330300	Land Improv. Service	Land Improve. Supplies	Irrigation Supplies	Office Equip. Supplies						Rec. Supplies
Fund 332A (General)														
Adm. Portable for Pool				16,000										
Pecan - Dog Park, ADA Bridge, & Rough Trail			250,000											In Progress
Oak & Filbert Pathway			150,000											In Progress
OGP - ADA Oak Lot-2 HC Stalls w/ access Pathway			25,000											Capital Imp. Plan - P4 In Progress
Almond Shade Structure			60,000											Capital Imp. Plan - P4 Capital Imp. Plan - P4 In Progress
OGP - Oak Lot Parking Lot Paving - East Side			75,000											
OGP - Skateboard Elements Expansion			150,000											Capital Imp. Plan - P4 In Progress
OGP - Hazel Disc Golf Lot Expansion			150,000											
<b>Total (General Fund)</b>														
<b>Fund 374A (OLLAD)</b>														
Asphalt Resurfacing - Coleman, OCCP North, South & ADA, Shackleton			60,000											15/16 Board In Progress
Youth Center Park			20,000											Cap Repl - ADA, Path 17/18 Cap Repl - Playground 4647
Youth Center Playground			130,000											Cap Repl - ADA, Path, Sign In Progress
OGC Security System Renov.			55,000	12,000										In Progress
Central Irrigation Control				15,000										Capital Repl. Plan - Almond In Progress
Drinking Fountains				15,000										Capital Repl. Plan Cap Repl.
Truck w/ Utility Bed				35,000										Cap Repl. Under Contract Cap Repl. Plan New
Measurement Signs (Phase II)				20,000										Cap Repl.
Hedge Greener				12,000										In Progress
Hedge Greener				25,999										Cap Repl. - YC, KK, OCP Cap Repl.
OCCP Landscaping				2,500										Cap Repl.
Kidz Korner Carpet & Door				5,000										Cap Repl.
Small Monument Signs				2,000										Cap Repl.
Tree Pruning Service				18,000										Cap Repl.
Fertilizer				5,000										Cap Repl.
Grass Seed				5,000										Cap Repl. - YC, KK, OCP Cap Repl. - YC, KK, OCP
Pre-emergent Herbicide				5,000										Cap Repl. - YC, KK, OCP
Materials Commitment			150,000	30,000	10,000	15,000	38,000							
<b>Total (OLLAD)</b>														
<b>Fund 374B (Kenneth Grove)</b>														
<b>Total (Kenneth Grove)</b>														
<b>Total Capital Replacement &amp; Improvements - General Fund (332A)</b>														180,000
<b>Total Capital Replacement &amp; Improvements - OLLAD (374A)</b>														
<b>Total Capital Replacement &amp; Improvements - Kenneth Grove (374B)</b>														
<b>Funding Sources</b>	<b>Amount Available</b>	<b>Amount Funded</b>	<b>332A 4202</b>	<b>332A 4303</b>	<b>374A 4202</b>	<b>374A 4303</b>	<b>374B 4202</b>	<b>S &amp; S Category</b>						
General Fund - Fund Balance	545,014	-	-	-	-	-	-	-	-	-	-	-	-	-
General Fund - Reserve	311,713	233,000	-	-	150,000	30,000	-	53,000	-	-	-	-	-	-
OLLAD - Fund Balance	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-
OLLAD - General Reserve	264,379	-	-	-	-	-	-	-	-	-	-	-	-	-
In-Lieu Fees	708,129	-	-	-	-	-	-	-	-	-	-	-	-	-
Park Development Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants	-	233,000	-	-	150,000	30,000	-	53,000	-	-	-	-	-	-
<b>Total Amount</b>														





**RESOLUTION NO. 17-05-569**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ORANGEVALE RECREATION AND PARK DISTRICT APPROVING THE RESOLUTION OF INTENTION TO LEVY ASSESSMENTS FOR FISCAL YEAR 2017-18, PRELIMINARILY APPROVING THE ENGINEER'S REPORT AND PROVIDING FOR NOTICE OF HEARING FOR THE ORANGEVALE LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT (OLLAD)**

**WHEREAS**, the Board of Directors (the "Board") of the Orangevale Recreation and Park District, County of Sacramento, State of California, has previously ordered through Resolution 92-06-51 the formation of an assessment district pursuant to the provisions of the Landscaping and Lighting Act of 1972 for the purpose of financing certain park and recreation improvements and refurbishments as specified in the District's updated Master Plan and for the purpose of funding maintenance operations of the District; and

**WHEREAS**, the Board, through Resolution 92-06-51, has ordered that the park and recreation improvements specified in the Engineer's Report dated March 26, 1992, be constructed, and has estimated that the cost of such proposed park and recreation improvements is greater than can be raised from a single annual assessment, and has ordered that the estimated costs of these improvements be raised by an assessment levied and collected in annual installments over a period of 20 years, commencing in fiscal year 1992-93 and ending in fiscal year 2012-13 and then continued from year to year as necessary to fund other capital, maintenance and other needs;

**NOW, THEREFORE, BE IT RESOLVED**, by the Board of Directors of the Orangevale Recreation and Park District, County of Sacramento, State of California, that:

1. On July 17, 1991, by its Resolution No. 816, this Board ordered the formation of and levied the first assessment within the Orangevale Recreation and Park District Maintenance Assessment District 1991 (the "Assessment District") pursuant to the provisions of the Landscaping and Lighting Act of 1972.
2. On March 9, 2017, this Board adopted Resolution No. 17-03-566, A Resolution Directing Preparation of the 2017-18 Annual Report for the Orangevale Recreation and Park District Maintenance Assessment District. Pursuant to this resolution, SCI Consulting Group, the Engineer of Work, prepared a report in accordance with Article XIID of the California Constitution and Section 22565, *et seq.*, of the California Streets and Highways Code (the "Report"). The Report has been made, filed with the Clerk of the Board and duly considered by the Board and is hereby deemed sufficient and preliminarily approved. The Report shall stand as the Engineer's Report for all subsequent



proceedings under and pursuant to the foregoing resolution.

3. It is the intention of this Board to levy and collect assessments within the Assessment District for fiscal year 2017-18. Within the Assessment District, the existing and proposed improvements, and any substantial changes proposed to be made to the existing improvements, are generally described as installation, maintenance and servicing of public recreational facilities and improvements, including, but not limited to, turf and play areas, landscaping, ground cover, shrubs and trees, irrigation systems, drainage systems, lighting, fencing, entry monuments, basketball courts, tennis courts, gymnasium, running tracks, swimming pools, other recreational facilities, 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 Orangevale Recreation and Park District.
4. The Assessment District consists of the lots and parcels shown on the boundary map of the Assessment District on file with the Clerk of the Board of the Orangevale Recreation and Park District, and reference is hereby made to such map for further particulars.
5. Reference is hereby made to the Engineer's Report for a full and detailed description of the improvements, the boundaries of the Assessment District and the proposed assessments upon assessable lots and parcels of land within the Assessment District. The Engineer's Report identifies all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed.
6. The assessments are not proposed to increase from the previous year's assessments. The Board of Directors declares its intent to levy and collect assessments for the fiscal year 2017-18 within said district at an assessment rate of \$3.50 per month or \$42.00 per year per single family residential parcel, apartment unit and/or condominium; a lower rate of \$3.08 per month or \$36.96 per year per each mobile home unit or per one-quarter acre parcel devoted to commercial use; and a rate of \$1.40 per month or \$16.80 per year per one-quarter acre for parcels devoted to industrial or mini storage use, all as set forth in the benefit chart included in the Engineer's Report.
7. Notice is hereby given that on June 8, 2017, at the hour of 6:30 p.m. at the District offices of the Orangevale Recreation and Park District, 6826 Hazel Avenue, California 95662, the Board will hold a public hearing to consider the ordering of the improvements and the levy of the proposed assessments.
8. Prior to the conclusion of the hearing, any interested person may file a written protest with the Clerk of the Board, or, having previously filed a protest, may file a written withdrawal of that protest. A written

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Orangevale, CA 95662  
916-988-4373  
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protest shall state all grounds of objection. A protest by a property owner shall contain a description sufficient to identify the property owned by such owner. Such protest or withdrawal of protest should be mailed to the Orangevale Recreation and Park District, 6826 Hazel Avenue, California 95662.

9. The Clerk of the Board shall cause a notice of the hearing to be given by publishing a copy of this resolution once, at least ten (10) days prior to the date of the hearing above specified, in a newspaper circulated in the Orangevale Recreation and Park District.

**PASSED AND ADOPTED** this 11<sup>th</sup> day of May 2017, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

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CLERK OF THE BOARD

6826 Hazel Avenue  
Orangevale, CA 95662  
916-988-4373  
OVparks.com





# ORANGEVALE RECREATION AND PARK DISTRICT

LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT

## ENGINEER'S REPORT

FISCAL YEAR 2017-18

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

ENGINEER OF WORK:  
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**ORANGEVALE RECREATION AND PARK DISTRICT**

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**BOARD OF DIRECTORS**

Mike Stickney, Chair  
Lisa Montes, Vice Chair  
Tim Anderson, Secretary  
Sharon Brunberg, Director  
Manie Meraz, Director

**DISTRICT ADMINISTRATOR**

Greg Foell

**DISTRICT'S ATTORNEY**

David W. McMurchie

**ENGINEER OF WORK**

SCI Consulting Group

**TABLE OF CONTENTS**

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**INTRODUCTION ..... 1**  
     ASSESSMENT CONTINUATION PROCEDURES ..... 2  
**PLANS & SPECIFICATIONS ..... 3**  
**FISCAL YEAR 2017-18 ESTIMATE OF COST AND BUDGET ..... 4**  
     ASSESSMENT DISTRICT DEBT ..... 5  
     EXEMPTION FROM PROPOSITION 218..... 6  
**METHOD OF APPORTIONMENT ..... 8**  
     METHOD OF APPORTIONMENT ..... 8  
     DISCUSSION OF BENEFIT ..... 8  
     COMPLIANCE WITH CURRENT LAW ..... 12  
     SPECIAL BENEFITS ..... 12  
     BENEFIT FACTORS..... 13  
     GENERAL VERSUS SPECIAL BENEFIT ..... 22  
     CALCULATING GENERAL BENEFIT ..... 23  
     BENEFIT FINDING..... 26  
     METHOD OF ASSESSMENT ..... 26  
     ASSESSMENT APPORTIONMENT ..... 26  
**ASSESSMENT ..... 34**  
**ASSESSMENT DIAGRAM..... 36**  
**ASSESSMENT ROLL 2017-18 ..... 38**  
**END NOTES..... 39**

## INTRODUCTION

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On June 29, 1992, the Board of Directors of the Orangevale Recreation and Park District ("Park District") adopted Resolution Number 92-06-51 Ordering Formation of the Orangevale Landscaping and Lighting Assessment District ("Assessment District") to levy and collect assessments. The Assessment District was initially formed for the following purposes: (1) to provide funds for the construction of new capital improvements within the District contained in the District's Capital Improvement Master Plan consisting of a community center, swimming pool, soccer and other athletic fields, playground renovations consistent with the Americans with Disabilities Act, restroom construction, and miscellaneous improvements to the District's various park sites distributed throughout the geographical area of the District; and (2) to fund the maintenance, repair and replacement of the capital improvement projects constructed with assessment proceeds for the useful life of those capital improvements, which useful life exceeds the 20-year term of repayment of the bonds; and (3) to pay the cost of servicing such capital improvements constructed with assessment proceeds including the costs of water, gas, and other utilities; and (4) to fund the cost of construction and maintenance of additional capital improvement projects consisting of park and recreational facilities on a pay as you go basis.

At the time the Assessment District was formed in 1992, the Park District had been experiencing a revenue shortfall that was due to declining property tax revenues. In fiscal years 1991-92 and 1992-93 the State of California enacted new legislation shifting a significant portion of property tax revenue away from special districts such as the Park District to Educational Revenue Augmentation Funds established in each county (hereinafter ERAF's) to help fund the State's obligation to fund education according to the requirements of Proposition 98. The Park District lost the amount of \$1,012,654 in property tax revenue in the first year of this tax shift to ERAF's, which revenue loss forced the Park District to postpone projects, reduce recreational programs and cut staffing for park maintenance. This annual property tax revenue loss has continued each year to the present time.

Since its formation, the Assessment District has funded the construction of all of the capital improvements specified in the District's 1992 Capital Improvement Master Plan through the issuance of Certificates of Participation in the amount of \$4,720,000 secured by a pledge of the assessment revenues (the "Bonds"), and agreed to repay the principal amount of those Bonds plus interest over a 20-year term from the assessment revenues levied and collected annually within the Assessment District. Since its formation, the Assessment District has also utilized a portion of the assessment revenues to fund the continuing maintenance, repair and replacement of the improvements constructed with such assessment proceeds as those maintenance requirements arise. In fiscal year 2014-15 the assessment proceeds will be used to pay for a portion of the continuing costs of maintenance, repair, and replacement of portions of the District's park and recreational capital improvements, and the servicing of those improvements.



## ASSESSMENT CONTINUATION PROCEDURES

This Engineer's Report ("Report") was prepared to establish the budget for the capital improvements, maintenance and services expenditures that are proposed to be funded by the proposed 2017-18 assessments, to determine the special benefits received from the park maintenance and capital improvement projects by real property within the Park District, and to specify the method of assessment apportionment 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 XIII C and XIII D of the California Constitution (Proposition 218).

In each year for which the assessments will be levied, the District Board must direct the preparation of an Engineer's Report, budgets and proposed assessments for the upcoming fiscal year. After the Engineer's Report is completed, the Board may preliminarily approve the Engineer's Report and proposed assessments and establish the date for a public hearing on the continuation of the assessments. This Report was prepared pursuant to the direction of the Board adopted on March 9, 2017.

If the Board approves this Engineer's Report and the proposed continuation of the assessments by resolution, a notice of assessment levies 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 will be held for the purpose of allowing public testimony about the proposed continuation of the assessments for fiscal year 2017-18. This hearing is currently scheduled for June 8, 2017. At this hearing, the Board will consider approval of a resolution confirming the assessments for fiscal year 2017-18. If so confirmed and approved, the assessments will be submitted to the County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2017-18.



## PLANS & SPECIFICATIONS

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For fiscal year 2017-18, the District proposes to use the assessment proceeds to pay the costs of maintaining, repairing and replacing portions of its park and recreational facilities to ensure that such facilities retain their high quality through the term of their useful lives after the construction costs of those facilities have been paid.

The work and improvements ("Improvements") proposed to be undertaken by the Orangevale Recreation and Park District's Landscaping and Lighting Assessment District (the "Assessment District") and the cost thereof paid from the levy of the annual assessment provide special benefit to Assessor Parcels within the Assessment 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, landscaping, ground cover, shrubs and trees, irrigation systems, drainage systems, lighting, fencing, entry monuments, basketball courts, tennis courts, gymnasium, running tracks, swimming pools, other recreational facilities, security guards, graffiti removal and repainting, and labor, materials, supplies, utilities and equipment, as applicable, at each of the locations owned, operated or maintained by the Orangevale Recreation and Park District. Any plans and specifications for these improvements will be filed with the District Administrator of the Orangevale Recreation and Park District and are incorporated herein by reference.

As applied herein, "Installation" means the design and 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, 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 any improvement, 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; the removal of trimmings, rubbish, debris, and other solid waste, and the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

"Servicing" means the furnishing of electric current, or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements; or water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

## FISCAL YEAR 2017-18 ESTIMATE OF COST AND BUDGET

ORANGEVALE RECREATION AND PARK DISTRICT Parks and Recreation Maintenance and Improvement District Estimate of Cost Fiscal Year 2017-18		<i>Total Budget</i>
<b>Project Budget Fiscal Year 2017-18</b>		
<b>1 Capital Improvement Projects</b>		
Total Capital Improvements		\$60,000
<b>2 Maintenance and Service Expenditures</b>		
A Agricultural Supplies and Services		\$27,000
B Utilities		\$188,000
C Chemicals		\$30,000
D Security		\$21,000
E Fuel		\$21,000
F Other Expenses		\$178,000
G Other Professional Services		\$31,000
Total Maintenance and Service Expenditures		\$496,000
<b>3 Incidental Expenditures</b>		
A Engineering/Accounting Expenditures		\$23,000
B Legal Services		\$20,000
Total Incidental Expenditures		\$43,000
<b>4 Debt Service</b>		
A Interest Expense		\$0
B Bond Principal Repayment		\$0
C Tax/Lic/Assessments		\$1,200
Total Debt Service		\$1,200
<b>5 Salaries and Benefits</b>		
A Salaries and Benefits		\$739,580
<b>Total Costs for Installation, Maintenance and Servicing for Fiscal Year 2017-18</b>		\$1,339,780
<b>Total benefit of Improvements</b>		\$1,339,780
Single Family Equivalent (SFEs)		13,649
<b>Benefit received per SFE unit</b>		\$98.16
<b>Less:</b>		
<b>District Contribution for General Benefits</b>		\$669,890.00
<b>District Contribution toward Special Benefits</b>		\$96,731.12
<b>Estimated Assessment Revenues for Fiscal Year 2017-18</b>		\$573,159
<b>Budget Allocation to Property</b>		
Total Assessment Budget		\$573,159
Single Family Equivalent Benefit Units		13,646.64
Assessment per Single Family Equivalent Unit		\$42.00



### **ASSESSMENT DISTRICT DEBT**

The park and recreation improvements constructed within the assessment district and listed on Table 1 have been financed through issuance of Certificates of Participation by Orangevale Recreation and Park District known as Orangevale Recreation and Park District Certificates of Participation 1992 Series A and Refunding Certificates of Participation 1996 Series A (the "Bonds").

In order to facilitate the issuance of the Bonds and the funding of the District's Capital Improvement Master Plan, the Board, in Resolution 92-06-51, opted to levy an annual installment assessment which, under the Landscaping and Lighting Act of 1972 (Streets & Highways Code, § 22500 et seq.) (the "Act") is a procedure for financing capital improvements, the cost of which exceeds the amount of assessment revenue that can be collected in any single fiscal year. The annual installment assessment levied by the Board of Directors in this Resolution is a one-time assessment to be levied in annual installments through fiscal year 2012-13 sufficient to pay the principal and interest on the outstanding Bonds. The provisions of the Act specifically allow the Board to assess an annual installment assessment on a one time basis to be collected over any period of time less than thirty (30) years. The Bonds were used to finance the costs of the construction of the Capital Improvement Plan and were secured by a pledge of 100% of all assessment revenues for repayment of principal and interest on the Bonds.

This pledge of 100% of the assessment revenues for principal and interest payments on the Bonds was facilitated by the requirement in the Bond documents that the District establish a "Special Lease Payment Fund" and deposit all assessment revenues collected each year into the Special Lease Payment Fund administered by the Bond trustee. The trustee is then authorized to utilize the assessment revenues deposited into the Special Lease Payment Fund to make principal and interest payments on the Bonds when due. This is the mechanism which ensures that the District's irrevocable pledge of 100% of its assessment revenues to bond payments provides a security interest and first lien on such assessment revenues in favor of the bondholders. The assessment revenues on deposit in the Special Lease Payment Fund are not subject to levy, attachment, or lien by or for the benefit of any creditor of the District, and the District is prohibited from pledging those assessment revenues to any other obligation other than the principal and interest on the Bonds. The District also promised in the bond documents not to reduce the amount of its assessments while any of the Bonds are outstanding and unpaid.

To the extent that assessment revenues on deposit in the Special Lease Payment Fund exceed the principal and interest payments owing on the Bonds in any year, then the bond trustee is authorized to release those excess assessment revenues back to the District to be utilized to fund maintenance, repair, replacement, and servicing expenditures required by the District to maintain all park and recreational improvements in good condition throughout their useful life.

Upon full repayment of the principal and interest on the Bonds in fiscal year 2012-13, District legal counsel has opined that the Board of Directors of District has the discretion to

levy annual assessments thereafter based on an annual budget of expenditures for the Assessment District for each ensuing fiscal year for additional capital improvements, additional maintenance, repair or replacement of existing capital improvements, and the payment of servicing costs of those improvements pursuant to the provisions of the Landscaping and Lighting Act of 1972 (the "Act"), Proposition 218 and Articles XIII C and D of the California Constitution so long as the amount of assessments per parcel and the methodology of assessment initially established by the Board in 1992 is not changed. The Act authorizes continuing assessments on an annual basis after a public hearing upon a majority vote of the District's Board of Directors each year.

### **EXEMPTION FROM PROPOSITION 218**

The districtwide assessment district was formed and the District issued its bonds secured by assessment revenues in 1990, prior to the passage of Proposition 218, the Right to Vote on Taxes Act, which was approved by the voters of California on November 6, 1996, and now comprises Articles XIII C and XIII D of the California Constitution. Proposition 218 provides that all assessments levied by local governments after the adoption of Proposition 218 in 1996 must comply with the following two criteria: (1) assessments must be demonstrated to provide "special benefits" to the parcels of real property upon which the assessment is levied, and not for general benefit to the public and society at large, including non-property owners such as tenants and visitors to District Facilities; and (2) no assessment may be imposed on any parcel of real property which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.

The assessment levied by the districtwide assessment district prior to the passage of Proposition 218 in 1996 is exempt as an assessment existing on the effective date of Article XIII D imposed exclusively to repay bonded indebtedness of which the failure to pay would violate the contract impairment clause of the United States Constitution (See Cal. Const., art. XIII D, 5(c)). The assessment district's Certificates of Participation 1992 Series A, and the District's Refunding Certificates of Participation 1996 Series A, all represent contractual obligations to which the District pledged 100% of the assessment revenues received in the assessment district. The District's contractual pledge to levy and collect all of the assessments within the assessment district to pay principal and interest on the Certificate of Participation obligations are protected from impairment by the prohibition against impairment of the obligation of contract contained in the United States Constitution. (See section entitled Assessment District Debt.)

In addition, Government Code section 53753.5, which is part of the Proposition 218 Omnibus Implementation Act, provides that this exemption means that all such assessments in the assessment district are exempt from "the procedures and approval process" defined in Section 4 of Article XIII D. Section 53753.5(c)(2) goes on to state that the definition of exemption from the "procedures and approval process" means exemption from the requirements to separate general benefit from special benefit, and the requirement to assess publicly owned parcels within the assessment district.



In addition, Government Code section 53753.3(b)(4) specifically provides that any subsequent increases in such assessment district assessments must comply with such procedures and approval processes except for those assessments which preexist the adoption of Proposition 218 and are exempt since the proceeds of such assessments are pledged to pay bonded indebtedness. Therefore, any subsequent increases in the assessments pledged to debt are also exempt from the procedures and approval processes of Article XIII D.

Despite this exemption from the requirements of Proposition 218 to separate general benefit from special benefit, this Engineer's Report nevertheless demonstrates that the assessments levied in the assessment district are limited to funding special benefits to property within the assessment district, and any potential general benefit to the public and others not paying assessments has been excluded in the calculation of the assessments and the funding of the assessment district budget.

## METHOD OF APPORTIONMENT

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### METHOD OF APPORTIONMENT

This section of the Engineer's Report includes an explanation of the benefits to be derived from the installation, maintenance and servicing of park facilities throughout the Park District, and the methodology used to apportion the total assessment to properties within the Assessment District.

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

- Identification of all benefit factors derived from the Improvements
- Calculation of the proportion of these benefits that are special and general, and quantification of the general benefits
- Determination of the relative special benefit per property type
- Calculation of the specific assessment for each individual parcel based upon special vs. general benefit; property type, property characteristics, improvements on property and other supporting attributes

### DISCUSSION OF BENEFIT

Assessments can only be levied based on the special benefit to property conferred by the capital improvements or services funded with the assessment revenue. This special benefit to assessed real property must be demonstrated to be over and above any general benefits. Proposition 218 has clarified that the assessment levied by the Park District must comply with the following two criteria: (1) assessments must be demonstrated to provide "special benefit" to the parcels of real property upon which the assessment is levied, and not for general benefit to the public and society at large, including nonproperty owners such as tenants and visitors to district facilities; and (2) no assessment may be imposed on any parcel of real property which exceeds the reasonable costs of the proportional special benefit conferred on that particular parcel.

The following benefit categories summarize the types of special benefit to residential, commercial, industrial and other lots and parcels resulting from the installation, maintenance and servicing of landscaping improvements to be provided with assessment proceeds. These categories of special benefit are derived from the statutes passed by the California Legislature and other studies which describe the types of special benefit received by property from maintenance and improvements of park and recreational facilities such as those proposed by the assessment district. These types of special benefit are summarized below. Specifically, the Legislature at Public Resources Code section 5506 states its intent that land acquisition, improvement and services by a park district



specifically benefit the properties assessed and the persons paying those assessments in the following respects.

When the assessments were first formed in 1992, the Engineer's Report and Board established the following special benefits from the assessments:

1. Enhanced recreational opportunities and expanded access to recreational facilities for all residents, customers and guests.
2. Protection of open space, views, scenery and other resources values and environmental benefits enjoyed by residents, employees, customers and guests and preservation of public assets maintained by the Park District.
3. Increased economic activity.
4. Expanded employment opportunity.
5. Reduced cost of local government in law enforcement, public health care, fire prevention and natural disaster response.
6. Specific enhancement of property values.

For more discussion see the section entitled Special Benefits below.

The legislative history behind Proposition 218, the adoption by the Legislature of the Proposition 218 Omnibus Implementation Act and appellate case law interpreting the provisions of Proposition 218 demonstrate the analysis that the Board of Directors of the Assessment District must undertake in order to determine the amount of special benefit to assessed real property from the park and recreation facilities and maintenance funded by assessment revenues, and the limitation that such assessments should not exceed the costs of the proportional special benefit to each such parcel as required by Proposition 218.

The State of California Legislative Analyst's impartial analysis of Proposition 218 states that first, local governments must estimate the amount of "special benefit" landowners receive, or would receive, from a capital improvement project or service. If such a capital improvement project or service provides both special benefits to that parcel of real property and general benefits to members of the public and nonproperty owners such as tenants and visitors, then the District may charge landowners only for the cost of providing the special benefit. The District must use general revenue such as property taxes and user fees to pay the remaining portion of the costs of a project or service. Second, the District must ensure that no property owner's assessment is greater than the cost to the District to provide those capital improvements or maintenance services to benefit that particular owner's property.

The District, by means of this Engineer's Report, must estimate the amount of "special benefit" landowners receive from the park and recreation facilities and maintenance, repair and replacement services funded with assessment revenues. If these park and recreational facilities and maintenance, repair and replacement services provide both special benefits to property owners within the District and general benefits to nonproperty owners such as tenants and visitors, then the District must quantify the special benefit properties received from those park and recreational improvements and maintenance and repair services, and also quantify the amount of general benefit received by nonproperty owners such as tenants and visitors from such improvements and maintenance services.

In addition, Section 22573 of the Landscaping and Lighting Act of 1972 provides as follows:

"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."

Five recent court cases construing the assessment provisions of Proposition 218 demonstrate the process that the District must utilize to satisfy Proposition 218's special benefit and proportionality requirements.

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

The first of those cases is the Supreme Court's decision in Silicon Valley Taxpayers Association v. Santa Clara County Open Space Authority (2008) 44 Cal.4th 431. That case dealt with an open space assessment. The Court emphasized that the Engineer's Report must demonstrate distinct benefits to particular properties above and beyond those which the general public using and enjoying the open space receives. The Court also noted that such special benefits would likely result from factors such as proximity, improved access, and views.

**DAHMS V. DOWNTOWN POMONA PROPERTY AND BUSINESS IMPROVEMENT DISTRICT**

A similar holding can be found in the Court of Appeals 2009 decision upholding the business improvement district assessment to fund supplemental municipal services in the case of Dahms v. Downtown Pomona Property and Business Improvement District (2009) 174 Cal.App.4th 708. In that case, the Court held that services provided to assessed property including security, street maintenance, and marketing, promotion and special events for property owners within the Assessment District were all special benefits conferred on parcels within the Assessment District because they "affected the assessed property in a way that is particular and distinct from their effect on other parcels and that real property in general and the public at large do not share." The Court further held that under Proposition 218, the cap on the total assessment is the entirety of the reasonable cost of the special benefit conferred on all parcels by the improvements and services funded by assessment revenue. The Court also noted that if special benefits themselves



produce certain general benefits to the public at large, the value of those general benefits need not be deducted before the caps on the special benefits which the assessments provide are calculated. Therefore, the Court concluded that security, maintenance, and special event services specially benefit property within an Assessment District and may be apportioned according to the cost of providing those services without respect to the cost of generating general benefits.

#### **BEUTZ V. COUNTY OF RIVERSIDE**

The case of *Beutz v. County of Riverside* (2010) 194 Cal.App.4th 1516 dealt with an assessment under the Landscaping and Lighting Act of 1972 and concluded that Proposition 218 permits assessments to fund maintenance, repair and replacement of park and recreational facilities when supported by an adequate Engineer's Report. The Court concluded that park and recreational improvements, maintenance, and park and recreational services confer special benefit on property. However, the Court noted that the Engineer's Report in that case did not separate and quantify the degree of special benefit to properties being assessed for such services, as opposed to the general benefit conferred on members of the public such as nonproperty owners, tenants and visitors from such park improvements and services. The Court noted that the nature and extent of general and special benefits from the park improvements and maintenance services must be quantified in relationship to each other based on credible solid evidence.

#### **GOLDEN HILL NEIGHBORHOOD ASSOCIATION V. CITY OF SAN DIEGO**

In the recent Court of Appeal case of *Golden Hill Neighborhood Association v. City of San Diego* (2011) 199 Cal.App.4th 416, the city levied an assessment under the Landscaping and Lighting Act for maintenance services consisting of trash removal, sidewalk sweeping and washing, landscaping, graffiti abatement and trail and canyon beautification. The Court implicitly found that such services do provide special benefit to the property being assessed from those services pursuant to the requirements of Proposition 218. However, similar to the *Beutz* decision, which was issued after the creation of the Engineer's Report for the Golden Hill assessment, the Court found that the Engineer's Report must specifically quantify the special and general benefits from the assessment.

#### **BONANDER V. TOWN OF TIBURON**

In the Court of Appeal case of *Bonander v. Town of Tiburon*, the town of Tiburon formed an assessment district to fund the cost of moving overhead utility lines underground. The engineer identified special benefits of improved aesthetics, increased safety, and improved service reliability. The degree of benefit to an individual property was dependent on proximity to existing overhead utility lines. The assessment district was divided into three zones. The Court found that undergrounding of utility lines did constitute a special benefit conferred on real property and it is a proper subject for assessment. The Court also found that it is permissible to conclude that all properties in a district benefit equally from a certain type of special benefit, and therefore assess all such properties an equal assessment amount. The Court concluded that just because a particular benefit is conferred equally upon all properties in an assessment district does not compel the

conclusion that such benefit is not tied to particular parcels of property. Finally, the Court found that Proposition 218 requires that the proportional special benefit derived by each parcel shall be determined depending on the entirety of the capital cost of a public improvement, or its maintenance and operation expenses, and not just as costs incurred in each zone. The Court noted that Proposition 218 requires the amount of the assessment to be proportional to the benefits conferred on the property, not the costs incurred.

### **COMPLIANCE WITH CURRENT LAW**

This Engineer's Report, and the process used to establish these proposed assessments are consistent with the case law described above and with the requirements of Articles XIII C and XIII D of the California Constitution based on the following factors:

1. The fact that the park and recreational facilities and maintenance, repair and replacement services for those improvements have some general benefit to the public at large including non-property owners, tenants and visitors, does not mean that they do not also have a special benefit to property owners whose parcels are assessed. While many government facilities and services may provide public benefits, when special benefits can be identified, they may be separated from general public benefits and their costs imposed as assessments on the properties to which those special benefits accrue.
2. This Engineer's Report is consistent with Beutz, Dahms and Greater Golden Hill cases because the Improvements will directly benefit property in the Assessment District and the general benefits have been explicitly calculated and quantified and excluded from the Assessments. The fact that the park and recreational facilities and maintenance repair replacement services have some general benefit to the public at large does not mean that they do not also have special benefit to property owners whose parcels are assessed.
3. The Engineer's Report is also consistent with the Bonander decision because the Assessments have been apportioned based on the entirety of the capital cost of the Improvements and based on proportional special benefit to each property in each zone.

### **SPECIAL BENEFITS**

This Engineer's Report, in the following sections, identifies the special benefits for the various types of properties within the Assessment District which are proposed to be assessed. This Report also quantifies the special and general benefits from the assessments. A description of the types of special benefits conferred on real properties within the District by the park and recreational facilities and maintenance funded with assessment revenues follows.

These special benefit factors are derived from Legislative findings and intent established in statute before the adoption of Proposition 218 as specified above, and as such, must be harmonized with the provisions of Proposition 218 in implementing the assessments.



The applicable provisions of Proposition 218 regarding assessments were described in the Silicon Valley Taxpayers Association decision described above, which provides specific guidance that parks and recreational areas may confer the following special benefits:

- Proximity to recreational and open space
- Expanded or improved access to recreational and open space
- Views of recreational and open space

The Silicon Valley Taxpayers Association 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. This decision also provides specific guidance that park improvements constitute a direct advantage and special benefit to property that is proximate to a park or open space, the improvement of which is funded 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).*

In summary, from the case law interpreting Proposition 218 requirements regarding such assessments, the District's assessments fund specific park and recreation improvements, maintenance and servicing costs that can be described by additional special benefit categories as summarized as follows:

- Proximity to improved parks and recreational facilities.
- Access to improved parks, open space and recreational areas.
- Improved views.
- Enhanced recreational opportunities

The grounds for validity of the foregoing special benefit categories are supported by the following evidence:

#### **BENEFIT FACTORS**

**ENHANCED RECREATIONAL OPPORTUNITIES AND EXPANDED ACCESS TO RECREATIONAL AREAS FOR ALL PROPERTY OWNERS, RESIDENTS, EMPLOYEES AND CUSTOMERS THROUGHOUT THE ASSESSMENT DISTRICT.**

Residential properties specifically benefit from the enhanced recreational opportunities provided by the Improvements made throughout the four planning quadrants of the Assessment District. These include, among others, new parks and open spaces, areas for

nature based recreational activities, and higher levels of maintenance of parks, recreation areas, and trails than would be provided in absence of the assessment.

In "Trends: Parks, Practice and Program" by Love, L. and Crompton, J. (1993) the authors found that:

*"The provision of parks and recreation services play an influential role in a community's economic development efforts. When companies choose to set up business or relocate, the availability of recreation, parks and open space is high on the priority list for site selection. Recreation and parks have a significant influence on people's preferred living locations."*<sup>1</sup>

The "Outdoor Recreation Coalition of America's 1993 State of the Industry Report" found that:

*"From rock climbing to biking to backpacking, the outdoor recreation industry -- worth at least \$132 billion annually to the U.S. economy-- is growing by leaps and bounds. The biggest and most noticeable effect has been on public lands: Visits to parks and other spaces increased by well over 100 million in the last decade just as funding dwindled."*<sup>2</sup>

All properties within the assessment district will specially benefit from the assessments that will be used to expand, protect and maintain public recreational lands, parks, open space areas, trails and other public resources.

#### **INCREASED ECONOMIC ACTIVITY.**

The Assessment District creates expanded and improved parks and recreation areas that are also better maintained. This specifically increases the desirability of the area and enhances recreational and wildlife education opportunities, which, in turn, leads to expanded use. Expanded use and activities facilitated by new and existing parks and open space areas brings greater numbers of visitors into the area who can utilize the services of businesses within the Assessment Districts. The visitors to the Park District's open space will be more likely to shop and eat locally. Increased use leads to increased economic activity in the area, which is a special benefit ultimately to residential, commercial, industrial and institutional property located within the assessment district.

*"California's public parks generate more than \$35 million annually from businesses for local events. Visitors to public parks and outdoor recreation areas support approximately 235,000 jobs in California's economy."*<sup>3</sup>



*"Numerous studies demonstrate that linear parks can increase property values, which can in turn increase local tax revenues. Spending by residents on greenway-related activities helps support recreation-oriented businesses and employment, as well as other businesses that are patronized by greenway users. Greenways often provide new business opportunities and locations for commercial activities like bed and breakfast establishments, and bike and canoe rental shops. Greenways are often major tourist attractions which generate expenditures on lodging, food, and recreation-oriented services. Finally, greenways can reduce public expenditures by lowering the costs associated with flooding and other natural hazards."*<sup>4</sup>

*"Although the chief reason for providing outdoor recreation is the broad social and individual benefits it produces, it also brings about desirable economic effects. Its provision enhances community values by creating a better place to live and increasing land values. In some underdeveloped areas, it can be a mainstay of the local economy. And it is a basis for big business as the millions and millions of people seeking the outdoors generate an estimated \$20 billion a year market for goods and services."*<sup>5</sup>

*"People are spending increasing amounts of money on recreation. In California people spent an average of 12 percent of their total personal consumption on recreation and leisure, which was the third largest industry in the state. Also, many recreational activities that can be pursued in locally protected areas (such as biking, hiking, bird-watching, cross country skiing, and canoeing) entail equipment costs that support local businesses, providing new jobs and tax revenue."*<sup>6</sup>

#### **EXPANDED EMPLOYMENT OPPORTUNITY.**

Improved recreational areas and public resources foster business growth, which in turn creates additional employment opportunities for Assessment District residents. In addition, the assessments expand local employment opportunities by funding new projects that may create the need for additional construction or maintenance jobs.

Improved and well-maintained parks, open space and recreational areas also provide business properties with an opportunity to attract and keep employees due to the benefits provided by these areas.

Non-residential properties also will specifically benefit from the maintenance and improvement of parks, recreation areas and open space areas in many ways. Employees will have additional wildlife and recreation areas to utilize for exercise, recreational activities, picnics, company gatherings or other uses. These Improvements, therefore, enhance an employer's ability to attract and keep quality employees. The benefits to employers ultimately flow to the property because better employees improve the business

prospects for companies and enhanced economic conditions specially benefit the property by making it more valuable.

The California Park and Recreation Society, in 1997 found that:

*“Recreation and park amenities are central components in establishing the quality of life in a community, a business’ main resource is their employees for whom quality of life is an important issue. The availability and attractiveness of local parks and programs influences some companies relocation decisions and the presence of a park encourages real estate development around it.”<sup>7</sup>*

**ENHANCED PROTECTION OF PROPERTY THROUGH REDUCTION OF THE RISK OF FIRE AND REDUCED COST OF LOCAL GOVERNMENT IN LAW ENFORCEMENT, PUBLIC HEALTH CARE AND NATURAL DISASTER RESPONSE.**

The assessment also benefits properties in the Assessment District by funding maintenance services and park safety and security patrols that preserve the level of special benefits from park and open space in the Assessment District and protect the public’s parks, recreational facilities and open space resources by reducing the risk of damage or harm and maintaining public access to these important public resources.

Improved and well-maintained recreational areas and open space lands can also serve to improve public safety and reduce the cost to local government by providing a healthy alternative for youth and adult activities. Studies have shown that adequate park and recreation areas and recreation programs help to reduce crime and vandalism.

*“Natural parks and open space require few public services - no roads, no schools, no sewage, no solid waste disposal, no water, and minimal fire and police protection.”<sup>8</sup>*

*“Exercise derived from recreational activities lessens health related problems and subsequent health care costs. Every year, premature deaths cost American companies an estimated 132 million lost work days at a price tag of \$25 billion. Finding and training replacements costs industry more than \$700 million each year. In addition, American businesses lose an estimated \$3 billion every year because of employee health problems.”<sup>9</sup>*

High quality recreational and open space areas allow residents and employees in the Assessment District to enjoy activities close to home, thereby not spending time driving to other areas. Moreover, parks, open space and trails in these lands promote healthy activities that help to reduce the cost of health care. Such cost reduction frees public funds for other services that benefit properties.



All of these factors ultimately specially benefit property within the Assessment District by specifically reducing the risk of damage to property, and specifically making the property within the assessment district more usable and desirable and ultimately, more valuable.

**SPECIFIC ENHANCEMENT OF PROPERTY VALUES DUE TO ENHANCED QUALITY OF LIFE AND DESIRABILITY OF THE AREA.**

The assessments will provide funding to maintain, improve and preserve parks, recreational facilities and open space areas that otherwise may not be preserved for the public benefit. Additional development, and the congestion it causes, reduces the desirability of property within the Assessment District. Therefore, improved open space areas and public wildlife areas enhance the overall quality of life and desirability of properties within the Assessment District. This is a special benefit to residential, commercial, industrial and other properties.

*The Presidents Commission on American's Outdoors (1987) found natural beauty was the single most important factor in deciding tourist destination.<sup>10</sup>*

*"The importance of quality-of-life in business location decisions has been repeatedly verified in the literature. (Boyle, 1988; Bramlage, 1988, Carn & Rabianski, 1991; Conway, 1985; Epping, 1986; Sarvis, 1989; Tosh, et.al., 1988)"<sup>11</sup>*

"Home buyers over age 55 considering a move were surveyed about the amenities that 'Would seriously influence them in selecting a new community' "<sup>12</sup> the following results were found:

Amenity	Group	% Seeking Amenity	Rank on List
Walking and jogging trails	55+	52	1
Walking and jogging trails	55+ >\$75k per year	65	
Outdoor spaces	55+	51	2
Outdoor spaces (park)	55+, moving to suburbs	55	
Open Spaces	55+	46	4

Extensive park and open space, nature lands and wildlife areas are one of the most important public resources and features for property owners in the Assessment District. Therefore, the acquisition and preservation of park and open space properties is a very important feature for property owners in the Assessment District that enhances the quality of life and desirability of property located in the Assessment District.

In addition, the assessments provide funding to significantly expand, improve and maintain the public parks, open space lands, recreational areas, wildlife and nature habitats, wildlife corridors and other public resources. The Improvements funded by the assessments also specifically benefit properties by limiting urban sprawl and large lot development that negatively impacts existing improved properties in the Assessment Districts. In turn, property values are specifically enhanced by the availability of expanded, improved, safe, preserved and maintained parks and open space lands within a community. Values of commercial and industrial property increase based on these same elements and the enhanced economic activity derived from the greater quantity and quality of public resources in the area.

The correlation between enhanced property values and expanded and well-maintained open space areas and recreational areas has been documented. The United States Department of the Interior, National Park Service determined that:

*“An investment in parks and recreation helps reduce pollution and noise, makes communities more livable, and increases property value. Parks and recreation stimulate business and generate tax revenues. Parks and recreation help conserve land, energy and resources. Public recreation benefits all employers by providing continuing opportunities to maintain a level of fitness throughout one’s working life, and through helping individuals cope with the stress of a fast-paced and demanding life.”<sup>13</sup>*

Additionally, the National Recreation and Park Association, in June 1985, stated:

*"The recreation value is realized as a rise in the value of land and other property in or near the recreation area, and is of both private interest to the landowner and others, holding an economic stake in the area, and of public interest to the taxpayers, who have a stake in a maximum of total assessed values."<sup>14</sup>*

Moreover, the Supreme Court of California and the United States Supreme Court have found that improved and well-maintained park facilities confer special benefits to property by enhancing property values. In *Knox v. City of Orland*,<sup>4</sup> Cal.4th 132, 143 (1993) the Supreme Court of California found that:

*"Plaintiff's basic argument that a special assessment is never appropriate to fund park improvements is unconvincing. Significantly, plaintiff's attempt to differentiate between street lights, sewers, sidewalks and flood control as constituting proper subjects for special assessment, and public parks as matters of such a general nature as to not justify a special assessment, is virtually identical to an argument rejected nearly a century ago by the United States Supreme Court in *Wilson v. Lambert*."<sup>15</sup>*

In *Wilson v. Lambert* (1898) the United States Supreme Court stated:

*"The residents and property holders in the District of Columbia must be regarded as coming within the class of beneficiaries; and, so far from being injured by the declaration that the park shall also have national character, it is apparent that thereby the welfare of the inhabitants of the Assessment District will be promoted. Whatever tends to increase the attractiveness of the City of Washington, as a place of permanent or temporary residence, will operate to enhance the value of private property situated therein or adjacent thereto."<sup>16</sup>*

In addition, professional property appraisers and instructional books on the subject find that well-maintained public recreational grounds and areas enhance property values in a community. Enhancement value is the tendency of open space to enhance the property value of adjacent properties. It is also explicitly recognized by federal income tax law:

*U.S. Treasury regulation Sec. 14(h)(3)(i) requires that the valuation of a conservation easement take into account (i.e., be offset by) any resulting increase in the value of other property owned by the donor of the easement or a related person. Section 14(h)(4) sites as an example a landowner who owns 10 one-acre lots and donates an easement over eight of them: 'By perpetually restricting development on this portion of the land, (the landowner) has ensured that the two remaining acres will always be bordered by parkland, thereby increasing their fair market*

The special benefits from the Improvements are further detailed below:



#### **PROXIMITY TO IMPROVED PARKS AND RECREATIONAL FACILITIES, AND ZONES OF BENEFIT**

According to the industry-standard guidelines established by the National Park and Recreation Association (the "NPRA"), neighborhood parks in urban areas have a service area radius of generally one-half mile and community parks have a service area radius of approximately two miles. Sacramento County also provides similar to slightly larger park service area radii guidelines. 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 Assessment District enjoy the distinct and direct advantage of being close and proximate to one or often multiple parks within the Assessment District, and lie within the recommended service radius for such facilities. The benefiting properties in the Assessment District therefore uniquely and specially benefit from the Improvements.

Only the specific properties within close proximity to the Improvements are included in the Assessment District. All properties within each of the four planning quadrants of the Assessment District enjoys unique and valuable proximity and access to the Improvements within the established service radii, discussed above, that the public at large and property outside the Assessment District do not share.

The Board has determined that the location, nature and function of the proposed projects combine to provide substantially equal benefit to all parcels of real property within a particular land use category, regardless of the location of that property within the boundaries of the Assessment District.

The reasons for this determination are as follows:

1. The capital development plan provides for major new and/or expanded and renovated neighborhood park and recreational facilities in each of the four planning quadrants utilized by the Park District, disbursed equally throughout the geographic area comprising the proposed Assessment District. The total area served by the Park District is approximately sixteen square miles. Each of these planning quadrants contains an average area of approximately four square miles. The maximum distance from a parcel of real property to a new or expanded neighborhood park and recreational facility in the northwest quadrant is 1.5 miles. In the northeast quadrant, the distance is approximately 1.6 miles. The distance is 1.5 in the southwest quadrant and 1 mile in the southeast quadrant. Therefore, all parcels of real property within the proposed

Assessment District are located within an average maximum one and one-half mile radius from a new or expanded neighborhood park and recreational facility constructed, maintained and improved with assessment proceeds.

2. The most significant of these projects is a fourteen-acre community park with a 12,000 square foot community center with pool, located in the geographic center of the Assessment District and easily accessible to all residents of the District. All parcels of real property within the proposed Assessment District are located within a two and one-half mile radius of the proposed community center, well within the Sacramento County planning guidelines for such community centers.

The boundaries of the Assessment District have been carefully drawn to include the properties in the Orangevale Recreation and Park District that are proximate to the proposed Improvements and that would materially benefit from the Improvements. The Assessment District is coterminous with the District boundaries. As the properties in the District have developed over time, regional and neighborhood parks have been strategically located throughout the community as it has been built out. Park size and location have been carefully incorporated into the design of the community, consistent with the NPRA and Sacramento County park planning guidelines. Now, with a mature community, all parcels in the District are located in close proximity to at least one park. It therefore is appropriate to provide a District-wide Assessment District because all parcels benefit similarly.

In the Assessment 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. Since all parcels in the Assessment District have good access, additional proximity is not considered to be a factor in determining benefit within the Assessment District. Therefore, zones of benefit are not justified or needed within the Assessment District.

#### **ACCESS TO IMPROVED PARKS, OPEN SPACE AND RECREATIONAL AREAS**

Since all of the parcels within the Assessment District enjoy close access to the Improvements, they directly benefit from the unique close access to improved parks, open space and recreation areas that are provided by the Assessments. This is a direct advantage and special benefit to property in the Assessment District.

#### **IMPROVED VIEWS**

The Park District, by maintaining the landscaping at its park, recreation and open space facilities provides improved views to properties in the Assessment District. The properties in the Assessment District enjoy close and unique proximity, access and therefore views of the Improvements; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Assessment District.



**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:

<b>Total Benefit</b>	<b>=</b>	<b>General Benefit</b>	<b>+</b>	<b>Special Benefit</b>
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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. The SVTA decision 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 baseline level of service is defined as the extent and level of park and recreation facilities that would exist in absence of the assessments. The assessment funds 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:

<b>General Benefit</b>	<b>=</b>	<b>Benefit to Real Property Outside the Assessment District</b>	<b>+</b>	<b>Benefit to Real Property Inside the Assessment District that is Indirect and Derivative</b>	<b>+</b>	<b>Benefit to the Public at Large</b>
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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 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 Assessment 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 Assessment 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 quantified.

##### **BENEFIT TO PROPERTY OUTSIDE THE ASSESSMENT DISTRICT**

Properties within the Assessment District receive almost all of the special benefits from the Improvements because properties in the Assessment 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 Assessment District, may receive some benefit from the Improvements. Since this benefit is conferred to properties outside the Assessment District boundaries, it contributes to the overall general benefit calculation and will not be funded by the Assessments.

The properties outside the Assessment District and within the proximity radii for neighborhood or community parks in the Assessment District may receive some 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 Assessment District is calculated as follows with the parcel and data analysis performed by SCI Consulting Group.



**Assumptions:**

11,563 parcels outside the district but within either 0.5 miles of a neighborhood park or 2.0 miles of a community park within the Assessment District

11,816 parcels in the Assessment District

50% relative benefit compared to property within the Assessment district

**Calculation**

General Benefit to Property Outside the Improvement District =

$$(11,563 / (11,563 + 11,816)) * .5 = \mathbf{24.7\%}$$

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 24.7% of the Improvements may be of general benefit to property outside the Assessment District.

**BENEFIT TO PROPERTY WITHIN THE ASSESSMENT DISTRICT**

The "indirect and derivative" benefit to property within the Assessment District is particularly difficult to calculate. A solid argument can be presented that all benefit within the Assessment 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 Assessment District.

Nevertheless, the SVTA 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 Assessment District that is publicly owned and used for regional purposes such as major roads, rail lines and other regional facilities because such properties, while physically within the Assessment District, are used for regional purposes and could provide indirect benefits to the public at large. Approximately 2.5% of the land area in the Assessment District is used for such regional purposes, so this is a measure of the general benefits to property within the Assessment District.

**BENEFIT TO THE PUBLIC AT LARGE**

In Beutz, the Court opined that general benefits from parks and recreation facilities could be quantified by measuring the use of parks and recreation facilities by people who do not live within the assessment boundaries. This Report uses this general benefit measure as the third component of our overall general benefit quantification. Therefore, 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>. SCI has conducted numerous surveys of similar parks and recreation districts in the Sacramento area and other areas in California and has determined that use by the public at large is nearly always less than 20%. Moreover, a second quantification of benefits to the public at large is based on solid, credible evidence consisting of District records which document the percentage of participants in the District's recreation programs conducted within the District's park and recreational facilities who reside within the District and the percentage of those who utilize the District's recreational programs and services and reside outside of the District. The percentage of participants in the District's recreation programs who do not reside within the Assessment District provides another estimate of the percentage of general benefit to the public at large. This analysis found that 20% of recreation program participants do not reside in the District. Based on this data and analysis, we conclude that the general benefits to the public at large equal 20%.

#### **TOTAL GENERAL BENEFITS**

Using a sum of these three measures of general benefit, we find that approximately 47.2% of the benefits conferred by the Improvements may be general in nature and should be funded by sources other than the assessment.

#### **General Benefit Calculation**

	<b>24.7%</b>	<b>(Outside the Assessment District)</b>
<b>+</b>	<b>2.5%</b>	<b>(Property within the Assessment District)</b>
<b>+</b>	<b>20.0%</b>	<b>(Public at Large)</b>
	<b>= 47.2%</b>	<b>(Total General Benefit)</b>

Although this analysis finds that 47.2% of the assessment may provide general benefits, the Assessment Engineer establishes a requirement for a minimum contribution from sources other than the assessments of 50.0%. This minimum contribution above the measure of general benefits will serve to provide additional coverage for any other possible general benefits.

The Assessment District's total budget for installation, maintenance and servicing of the Improvements is \$1,339,780. Of this total budget amount, the District and other partner agencies and contributors will contribute \$766,621 from sources other than the

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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.

assessments. This contribution equates to approximately 57.2% of the total budget for installation, maintenance and servicing of the park and recreational improvements and constitutes more than the measure of 50.0% general benefits from the Improvements.

### **BENEFIT FINDING**

As extensively described in this Report, the assessment funds will be used to improve, maintain and preserve a well distributed set of important local resource lands and improvements in the Assessment District. Any general benefits from the Improvements to the public at large or property in the Assessment District are more than offset by the District's contributions, which are well above the cost of the Improvements providing special benefits to property in the Assessment District. Therefore, this Engineer's Report finds that the Improvements are a significant, tangible benefit that should reasonably and rationally confer more special benefit to properties in the Orangevale Recreation and Park District than the assessment rate of \$42.00 per benefit unit.

### **METHOD OF ASSESSMENT**

The second step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home, or, in other words, on the basis of 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.

### **ASSESSMENT APPORTIONMENT**

To estimate the relative benefit to each land use class from the proposed improvements, a point system was created prior to Proposition 218 utilizing the single family residential parcel as the "benchmark property". A Benefit Assessment Matrix, illustrating relative scoring of points by land use class and the grandfathered benefit categories and the total points for each land use class, is set forth at the Benefit Assessment Matrix Section of this Report, and indicates the point scoring and totals for each land use class.

The Board has determined that the location, nature and function of the proposed projects combine to provide substantially equal benefit to all parcels of real property within a particular land use category, regardless of the location of that property within the boundaries of the assessment district.

The following is a brief description of the resulting assignment of points for each land use class:



## LAND USE CLASSES

### Land Use Class A: Single Family Residential /Condominium Parcels

This is the "benchmark property" for determining benefit, which will be conferred on each parcel by the proposed projects to be constructed with assessment proceeds. A base rating of five (5) points has been assigned for single family residential parcels with respect to the following benefits: enhanced recreation opportunities Benefit Category 1); preservation of open space, scenery and cultural assets Benefit Category 2); expanded employment opportunities (Benefit Category 4); reduced costs of local government for law enforcement and public healthcare (Benefit Category 5); and increased property values Benefit Category 6). No points were assigned for Category 3 regarding economic activity as residential properties were viewed as not receiving any such benefit. Benefit Category 3 describes a direct economic benefit to commercial and industrial properties, and is not applicable to single family residential parcels. Therefore, each single-family residential parcel was assigned a point total of twenty-five (25) points.

Condominium parcels were judged to benefit the same as single family residential parcels in these benefit categories, and therefore the same point total of twenty-five (25) points was assigned to condominium parcels and they are included as part of the single family residential land use class. Condominium parcels will be assessed on a per unit basis since the ownership of condominium units is carried on the Sacramento County Assessor's records on a per unit basis.

### Land Use Class B: Multi-Residential and Apartment Parcels

Multi-residential and apartment parcels are reported on the Sacramento County Assessor's records by the number of multi-family dwelling units on each parcel. Each multi-family dwelling unit was judged to benefit the same from the proposed improvements as will a single family residential parcel with respect to enhanced recreational opportunities (Benefit Category 1), preservation of open space, scenery and cultural assets (Benefit Category 2), expanded employment opportunities (Benefit Category 4), and increased property values (Benefit Category 6). However, unlike single family residential/condominium parcels, multi-residential and apartment parcels were judged to receive some benefit in the form of increased economic activity resulting in the attraction of customers, most notably prospective tenants, which could be expected to occur as a result of expanded and improved park and recreational facilities available for use by prospective tenants. Therefore, a point total of two (2) was assigned to multi-residential and apartment parcels in Benefit Category 3. With respect to Benefit Category 5, reduced costs of local government for law enforcement and public healthcare, multi-residential and apartment parcels were judged to benefit somewhat less than the single family residential/condominium parcels because some multi-residential units provide their own private security services.

Therefore, three (3) points were assigned in Benefit Category 5 for multi-residential and apartment parcels. Each multi-residential or apartment unit was therefore assigned a total of twenty-five (25) points.

#### Land Use Class C: Mobile Home Residential Parcels

Mobile home residential parcels were judged to benefit essentially the same as single-family residential/condominium parcels and multi-residential and apartment parcels in all benefit categories. A base rating of three (3) points has been assigned for each benefit category. Therefore, each such parcel is assigned a total of fifteen (15) points.

#### Land Use Class D: Commercial Property

The commercial land use class has been broken down into various subcategories consisting of retail stores, service stations, restaurants, hotel/motel, theaters, recreation, private golf course/country club, shopping center, other commercial/service sector and other commercial/product sector.

Commercial parcels are judged to benefit substantially less than do single family residential/condominium parcels with respect to the enhanced recreational opportunities afforded by the proposed improvements (Benefit Category 1). Therefore, two (2) points were assigned to the commercial land use class in that category. Commercial properties were also perceived to benefit less than single family residential/condominium parcels with respect to the benefit of preservation of open space, scenery and cultural assets (Benefit Category 2) and only one (1) point was assigned to the commercial land use category in this Benefit Category 2. On the other hand, commercial properties will benefit from construction and maintenance of the proposed improvements in terms of the increased economic activity and the attraction of customers and clients that will result benefit Category 3) and thus five (5) points were assigned to the commercial land use category in this Benefit Category 3, whereas single family residential/condominium parcels received zero points in this Benefit Category 3. In Benefit Category 4 regarding expanded employment opportunities, commercial properties are also assigned five (5) points upon the rationale that the increased business activity generated by construction of new park and recreational facilities and expanded recreational programs will not only make the community a better place to live, but it will also make it a better place to work, making it easier for a local business to attract and keep quality employees.

Commercial properties were judged to benefit somewhat less (4 points) than single family residential/condominium parcels with respect to the benefit of reduced cost of local government for law enforcement or public healthcare, primarily because most commercial parcels within the assessment district are not located in close proximity to District facilities and therefore the effects of the District's expanded security program will benefit commercial property somewhat less than residential properties.



With respect to the benefit of increased property value (Benefit Category 6) commercial properties were perceived to benefit to the same extent, although in a slightly different way, than single family residential parcels and five (5) points were assigned to the commercial land use category in Benefit Category 6. Values of commercial properties increase based on (a) increased economic and business activity generated by the construction of the proposed park and recreational improvements; and (b) the increased volume of business generated by expanded recreational activities and special events facilitated by such new and refurbished facilities which creates a greater number of users of the facilities who will also utilize the services of businesses within the Assessment District boundaries.

These considerations lead to a point total of twenty-two (22) points for the commercial land use class which is slightly less than the twenty-five (25) points assigned to the single family residential/condominium class. This reflects the fact that commercial properties are judged to benefit less than residential properties from the construction of the proposed improvements once all of the potential benefits to real property from the proposed improvements are evaluated.

#### Land Use Category E: Industrial and Mini Storage Parcels

Industrial and mini storage parcels have been judged to benefit less than will commercial properties from the construction of the proposed improvements. Such parcels only benefit incidentally from the enhanced recreational opportunities benefit Category 1) and preservation of open space, scenery and cultural assets (Benefit Category 2). Therefore, such parcels have been assigned a rating of one (1) point in each of those benefit categories. However, industrial and mini storage parcels were assigned a point rating of three (3) in Benefit Category 3, the benefit of increased economic activity, since the construction of the proposed improvements will benefit some local industries in the areas of construction supplies, hardware, etc. Such parcels will probably benefit less than retail commercial parcels from the increased economic activity generated by greater numbers of users of the proposed park and recreational improvements to be constructed. With respect to expanded employment opportunity Benefit Category 4), a rating of one (1) point was assigned since mini storage employment opportunities are negligible and industrial employment opportunities are driven by market factors unrelated to usage by people who also utilize the park and recreational improvements and the expanded recreation opportunities afforded by those facilities. Industrial parcels have been assigned a rating of two (2) in Benefit Category 6 regarding increased property value which is less than the five (5) points assigned in this category to commercial property because industrial parcels are not judged to increase in value as a result of construction of the proposed improvements to the same extent as will commercial properties. Industrial properties will not experience increased economic activity generated by users of the proposed facilities as will commercial properties, and therefore the value of such industrial parcels will be affected to a smaller degree than will the value of commercial parcels. With respect to the reduced cost of local government for law enforcement and public healthcare (Benefit Category 5), industrial and mini storage parcels were only assigned a rating of two (2), less than all

other land use classes. Such parcels are perceived to benefit less in this area since many such parcel owners provide their own security and because industrial and mini storage uses are perceived to generate less law enforcement activity and cost than do commercial properties, particularly retail properties. On the other hand, industrial parcels should benefit from reduced costs of public healthcare in the same way and to the same general extent as will commercial properties. Therefore, a rating of two (2) points was assigned to industrial/mini storage uses in this Benefit Category 5.

The total point score for industrial/mini storage parcels is ten (10) points per assessable unit, reflecting the fact that these parcels will benefit less from the proposed improvements than will the other land use classes.

#### Land Use Class F: Exempt Parcels

This land use class includes all parcels which are classified as exempt from real property tax by the Sacramento County Tax Assessor and includes all parcels classified as exempt from this type of assessment by the Landscaping and Lighting Act of 1972. Therefore, vacant properties will not be assessed until they are put to some use. At the time that they are put to use, they will be assessed based on the land use category into which the vacant property falls.

Properties owned by governmental entities such as the federal government, State government, and other special districts, such as water districts, school districts, and fire districts, also will not be assessed. It has been determined that these parcels are not the type of property for which the park and recreational facilities funded with assessment proceeds were planned, designed, constructed, operated and maintained. The Board has determined that these publicly owned properties do not receive the same special benefits from the construction of these facilities as do the other land use classes described above. In addition public schools have entered into joint use agreements with the District which provide economic value to the District which offsets the cost of any incidental special benefits received by these publicly owned parcels. Likewise, property consisting of a railroad, gas, water, or electric utility right-of-way shall not be assessed, since such utility-related property is not deemed to benefit at all from the construction of the proposed improvements. Finally, properties owned by churches, vacant and agricultural parcels will not be assessed.

Since the exempt land use class receives a zero point rating in all benefit categories, it is not included in the Benefit Assessment Matrix.

#### **NON-RESIDENTIAL ASSESSMENT UNITS**

In order to equalize the assessment among residential and non-residential land use classes in terms of the area of land to be benefited by the construction of the proposed improvements, an assessment methodology has been used to convert the acreage of each non-residential parcel into an equivalent number of single family residential parcels that could have been developed on each non-residential parcel but for the commercial and/or



industrial use to which the parcel has been put. Approximately eighty-eight percent (88%) of the parcels within the proposed Assessment District are traditional single-family residential subdivision lots. The average gross density of these subdivisions is approximately 3.6 gross dwelling units per acre. Assuming ten percent (10%) of the gross acreage of a subdivision is consumed in public streets, the average net density of these subdivisions is approximately 4.0 dwelling units per net acre and the average residential lot size is approximately one-quarter acre. Accordingly, the number of assessment units for each commercial and industrial parcel has been determined by dividing the parcel acreage of each parcel by four. Therefore, each commercial and industrial parcel within the Assessment District will be assessed on a quarter acre basis and each one-quarter acre of each commercial and/or industrial parcel will generate a separate assessment. This methodology equalizes the assessment and the distribution of benefit between residential and non-residential parcels by insuring that each non-residential assessment unit represents essentially the same land area to be benefited by the construction of the improvements with assessment proceeds as the average single family residential parcel.

#### **BENEFIT FACTOR INDEX**

The Assessment Matrix also shows the Benefit Factor Index for each land use category. Since a single family residential parcel is the "benchmark property", the relative scores of all other land use classes were related to the benchmark by indexing. A single family residential parcel was assigned a relative Benefit Factor Index of 1.00. The Benefit Factor Index for other land use classes was determined by dividing the point total for each particular land use class by the point total for the single family/condominium residential class.

#### **ASSESSMENT PER PARCEL**

The total number of units (either dwelling unit or one-quarter acre parcel count) for each land use class was multiplied by its respective Benefit Factor Index to determine the number of Single Family Equivalent (SFE) assessment benefit units for each land use class. The sum of the Assessment Units for all land use classes was then divided into the annual assessment amount to determine a Base Assessment.

The final assessment per parcel was determined by multiplying the Base Assessment times the SFE units for the parcel.

#### **BENEFIT ASSESSMENT MATRIX**

In an effort to categorize the special benefit that each parcel of land would receive by the formation of a landscaping and lighting assessment district and the levying of an assessment to cover the improvements intended, a matrix of impacts was developed. The matrix follows this section. The matrix was developed as follows.

The determining factor as to how a benefit was derived was the use of the land as determined by the Sacramento County Assessor's Department. Each parcel is assigned a one digit code based upon the use of the property and in most cases, the zoning of the land. Using the Assessor's Code numbers, the various uses of land within the District

boundaries were broken down into five different uses. It was determined that there are six different ways that a parcel of land can be benefited by enhancing the park system. Each different category of land use is affected differently by these types of benefit.

Each type of benefit was applied to each category of use and rated on a scale of one to five, with five being the most intense level of benefit. The number of points assigned by the rating is shown on the following page. The points for the six types of benefit were tallied and an overall number was determined for each category of land use. The resultant number is then used in assigning the annual assessment to the various parcels of land within the District boundaries. An annual check is made of property usage to ensure that the latest information is used in assigning the assessment levy.



ORANGEVALE LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT							
FISCAL YEAR 2017-18 ASSESSMENT							
BENEFIT ASSESSMENT MATRIX							
		Land Use Classes					
		Per Unit			Per 1/4 Acre		
		Single Family/ Condominium	Multi-Family	Mobile Home	Commercial		Industrial/ Mini-Storage
1	Enhanced recreation opportunities and expanded access to recreation facilities for residents, customers and guests	5	5	5	2	1	
2	Preservation of open space, wildlife, scenery, views and other environmental benefits enjoyed by residents, customers and guests; protection of historical and cultural assets of the region.	5	5	5	1	1	
3	Increased economic activity resulting in the attraction of customers and guests.	0	2	0	5	3	
4	Expanded employment opportunities.	5	5	5	5	1	
5	Reduced cost of local government in law enforcement and public health care.	5	3	3	4	2	
6	Increased property values.	5	5	4	5	2	
	<b>Total Points</b>	25	25	22	22	10	
	Units/ 1/4 Acre	10,644	1,888	419	789	129	
	Benefit Factor Index	1.00	1.00	0.88	0.88	0.40	
	Single Family Equivalent Units (SFE)	10,644.00	1,888.00	368.72	694.32	51.60	
	<b>Total SFE Units</b>	13,646.64					
	<b>Annual Assessment Amount</b>	\$573,158.88					
	<b>Base Assessment</b>	\$42.00					
	<b>Assessment per Unit</b>	\$42.00	\$42.00	\$36.96	\$36.96	\$16.80	
	<b>Assessment per SFE</b>	\$42.00	\$42.00	\$42.00	\$42.00	\$42.00	
	Assessment Subtotals	\$447,048.00	\$79,296.00	\$15,486.24	\$29,161.44	\$2,167.20	
	<b>Total Assessment</b>	\$573,158.88					

## ASSESSMENT

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WHEREAS, on March 9, 2017 the Board of the Orangevale Recreation and Park District adopted its resolution initiating proceedings for the levy of assessments within the Assessment District and authorizing the Orangevale Recreation and Park District, County of Sacramento, California, pursuant to the provisions of the Landscaping and Lighting Act of 1972 and Article XIIIID of the California Constitution (collectively "the Act"), to proceed with the proposed levy of assessments;

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

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

The amount to be paid for said improvements and the expense incidental thereto, to be paid by the Assessment District for the fiscal year 2017-18 is generally as follows:

SUMMARY COST ESTIMATE		FY 2017-18 Budget
Capital Improvements and Maintenance Expenditures	\$556,000	
Incidental Expenses	\$43,000	
Debt Service	\$1,200	
Salaries and Benefits	\$739,580	
<b>TOTAL BUDGET</b>		<b>\$1,339,780</b>
Less: Contributions		
District Contribution for General Benefits		(\$669,890)
District Contribution toward Special Benefits		(\$96,731)
<b>NET AMOUNT TO ASSESSMENTS</b>		<b>\$573,159</b>

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of said Assessment District. The distinctive number of each parcel or lot of land in the said Assessment 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 Assessment District, in accordance with the special benefits to be received by each parcel or lot, from the improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

The assessment is made upon the parcels or lots of land within the Assessment District in proportion to the special benefits to be received by the parcels or lots of land, from said 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 Sacramento for the fiscal year 2017-18. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2017-18 for each parcel or lot of land within the said Assessment District.

Dated: May 5, 2017

Engineer of Work

By \_\_\_\_\_

John W. Bliss, License No. C052091

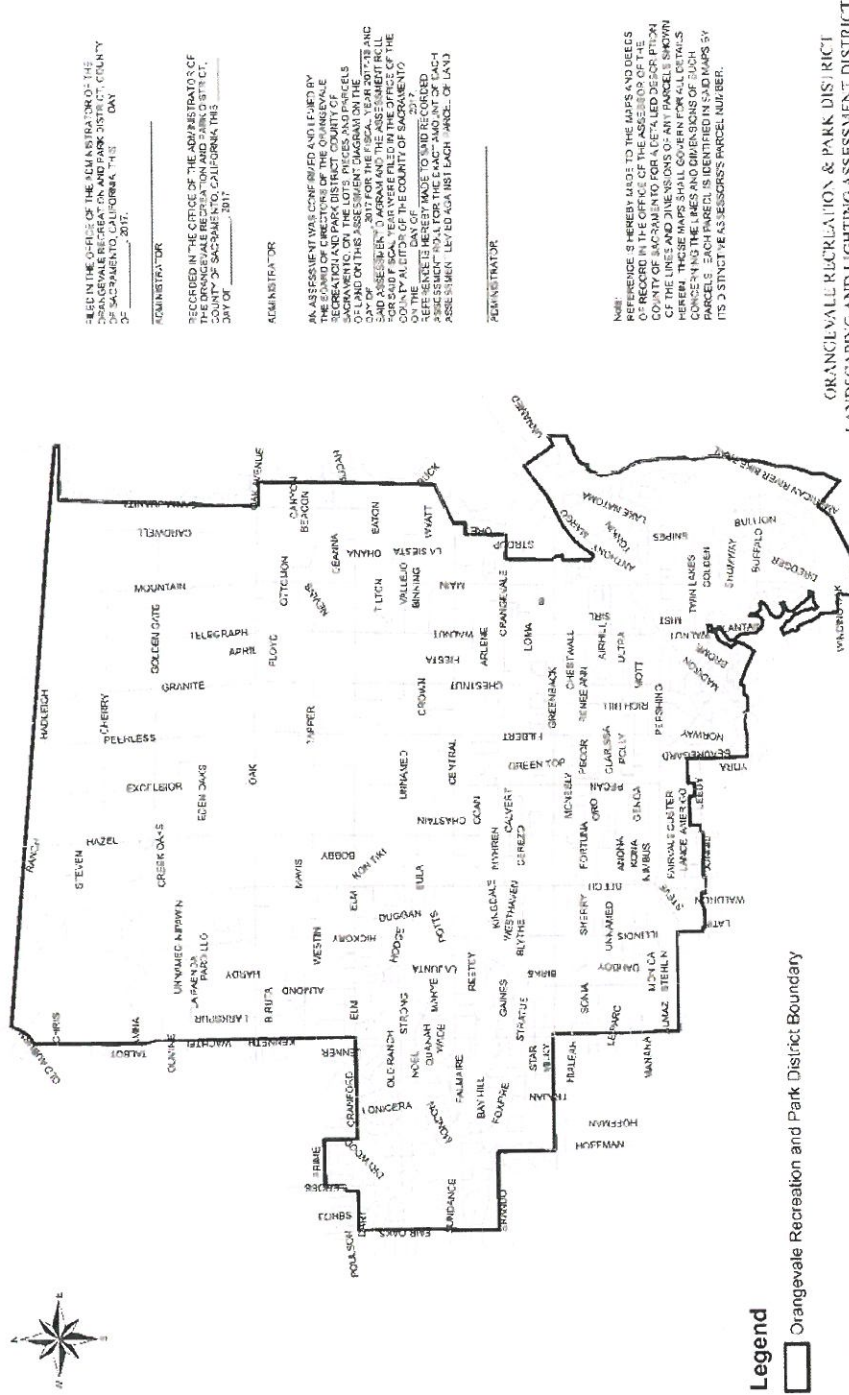
## ASSESSMENT DIAGRAM

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The Assessment District includes all properties within the boundaries of the Orangevale Recreation and Park District. The area within the boundaries of the Park District is primarily developed for urban residential and commercial use.

The boundaries of the Parks Maintenance and Assessment District are displayed on the following Assessment Diagram.





FILED IN THE OFFICE OF THE ADMINISTRATOR OF THE ORANGEVALE RECREATION AND PARK DISTRICT, COUNTY OF SACRAMENTO, CALIFORNIA, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2017.

ADMINISTRATOR \_\_\_\_\_

RECEIVED IN THE OFFICE OF THE ADMINISTRATOR OF THE ORANGEVALE RECREATION AND PARK DISTRICT, COUNTY OF SACRAMENTO, CALIFORNIA, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2017.

ADMINISTRATOR \_\_\_\_\_

AN ASSESSMENT WAS CONDUCTED AND FILED BY THE BOARD OF DIRECTORS OF THE DISTRICT OF ORANGEVALE RECREATION AND PARK DISTRICT, COUNTY OF SACRAMENTO, ON THE LOTS, PLOTS AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2017. THE ASSESSMENT WAS CONDUCTED BY SAID ASSESSOR, J. ADAM AND THE ASSESSMENT ROLL FOR SAID YEAR WAS FILED IN THE OFFICE OF THE COUNTY CLERK OF THE COUNTY OF SACRAMENTO, CALIFORNIA, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2017. REFERENCE IS HEREBY MADE TO SAID RECORDED ASSESSMENT ROLL FOR THE YEAR AND ANY OF SAID ASSESSMENTS LET TO AGAINST EACH PARCEL OF LAND.

ADMINISTRATOR \_\_\_\_\_

NOTE: REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN CONNECTION WITH THIS ASSESSMENT. THE LINES AND DIMENSIONS OF ANY PARCELS SHOWN HEREIN THESE MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS IDENTIFIED BY A MAP BY ITS DISTRICT ASSESSOR'S PARCEL NUMBER.

ORANGEVALE RECREATION & PARK DISTRICT  
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICT  
ASSESSMENT DIAGRAM

Legend  
 Orangevale Recreation and Park District Boundary

SCI Consulting Group  
 4555 Mariposa Blvd  
 Fair Oaks, CA 95634

## **ASSESSMENT ROLL 2017-18**

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An Assessment Roll (a listing of all parcels assessed within the Assessment District and the amount of the assessment) will be filed with the Clerk of the Board and is, by reference, made part of this report and is available for public inspection during normal office hours.

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

## END NOTES

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<sup>1</sup> Love, L. and Crompton, J. *Trends: Parks, Practice and Program*. Oxford University Press-USA. New York, NY. 1993.

<sup>2</sup> *1993 State of the Industry Report*. Widdekind, L. ed. The Outdoor Industry Association (The Outdoor Recreation Coalition of America and the Sporting Goods Manufacturers Association's Outdoor Products. pub.) Boulder CO. 1993.

<sup>3</sup> *California Parks and Recreation*. The California Parks and Recreation Society, pub. Sacramento, CA. (<http://www.cprs.org>.)

<sup>4</sup> PKF Consulting. San Francisco, CA. "Analysis of the Economic Impacts of the Northern Central Rail Trail." For the Greenways Commission, Maryland Department of Natural Resources, Annapolis, Maryland. June 1994.

<sup>5</sup> Outdoor Recreation Resources Review Commission, *Outdoor Recreation For America: A Report To The President And The Congress*. January 2002.

<sup>6</sup> Ibid. Smith, Van.

<sup>7</sup> Ibid. California Parks and Recreation. 1997.

<sup>8</sup> *Parks and Recreation*, National Recreation and Park Association, pub. Ashburn, Virginia. January 2001. (<http://www.nrpa.org/>)

<sup>9</sup> National Park Service. NPS Technical Information Center. Washington D.C, 1983.

<sup>10</sup> Report of the President Commission on Americans Outdoors, *U.S. Government Printing Office: Management*. Washington D.C. 1987.

<sup>11</sup> Crompton, J., Love L., More T., *An Empirical Study of the Role of Recreation, Parks and Open Space in Companies' (Re)Location Decisions*, *Journal of Park and Recreation Administration*, Spring, 1997, vol 15 no. 1, p p37, 40.

<sup>12</sup> Wylde, Boomers on the Horizon: Housing Preferences of the 55+ Market, *National Association of Home Builders*, 2002.

<sup>13</sup> Ibid. NPS.

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<sup>14</sup> Ibid. NPRA. June 1985.

<sup>15</sup> Knox v. City of Orland, 4 Cal.4th 132, 143 (1993) the Supreme Court of California.

<sup>16</sup> Wilson v. Lambert (1898) 168 U.S. 611, 616 [42 L.Ed. 599, 601, 18S.Ct.217] the United States Supreme Court.





**RESOLUTION NO. 17-05-570**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ORANGEVALE RECREATION AND PARK DISTRICT APPROVING THE RESOLUTION OF INTENTION TO LEVY ASSESSMENTS FOR FISCAL YEAR 2017-18, PRELIMINARILY APPROVING THE ENGINEER'S REPORT AND PROVIDING FOR NOTICE OF HEARING FOR THE KENNETH GROVE LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT**

**WHEREAS**, the Board of Directors (the "Board") of the Kenneth Grove Landscaping and Lighting Assessment District, County of Sacramento, State of California, has previously ordered through Resolution 94-05-86A the formation of an assessment district pursuant to the provisions of the Landscaping and Lighting Act of 1972 for the purpose of financing certain park and recreation improvements and refurbishments as specified in the District's updated Master Plan and for the purpose of funding maintenance operations of the District; and

**NOW, THEREFORE, BE IT RESOLVED**, by the Board of Directors of the Kenneth Grove Landscaping and Lighting Assessment District, County of Sacramento, State of California, that:

1. On March 9, 2017, this Board adopted Resolution No. 17-03-567, A Resolution Directing Preparation of the 2017-18 Engineer's Report for the Kenneth Grove Landscaping and Lighting Assessment District (the "Assessment District"). Pursuant to this resolution, SCI Consulting Group., the Engineer of Work, prepared a report in accordance with Article XIID of the California Constitution and Section 22565, *et seq.*, of the California Streets and Highways Code (the "Report"). The Report has been made, filed with the Clerk of the Board and duly considered by the Board and is hereby deemed sufficient and preliminarily approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution.
2. It is the intention of this Board to levy and collect assessments within the Assessment District for fiscal year 2017-18. Within the Assessment District, the existing and proposed improvements, and any substantial changes proposed to be made to the existing improvements, are generally described as installation, maintenance and servicing of public recreational facilities and improvements, including, but not limited to, turf and play areas, landscaping, ground cover, shrubs and trees, irrigation systems, drainage systems, lighting, fencing, entry monuments, basketball courts, tennis courts, gymnasium, running tracks, swimming pools, other recreational facilities, security patrols to

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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 Kenneth Grove Landscaping and Lighting Assessment District.

3. The Assessment District consists of the lots and parcels shown on the boundary map of the Assessment District on file with the Clerk of the Board of the Kenneth Grove Landscaping and Lighting Assessment District, and reference is hereby made to such map for further particulars.
4. Reference is hereby made to the Engineer's Report for a full and detailed description of the improvements, the boundaries of the Assessment District and the proposed assessments upon assessable lots and parcels of land within the Assessment District. The Engineer's Report identifies all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed.
5. The assessments are not proposed to increase from the previous year's assessments. The Board of Directors declares its intent to levy and collect assessments for the fiscal year 2017-18 within said district at an assessment rate of \$12.57 per month or \$150.78 per year per single family residential parcel, apartment unit and/or condominium as set forth in the benefit chart included in the Engineer's Report.
6. Notice is hereby given that on June 8, 2017, at the hour of 6:30 p.m. at the District offices of the Orangevale Recreation and Park District, 6826 Hazel Avenue, California 95662, the Board will hold a public hearing to consider the ordering of the improvements and the levy of the proposed assessments.
7. Prior to the conclusion of the hearing, any interested person may file a written protest with the Clerk of the Board, or, having previously filed a protest, may file a written withdrawal of that protest. A written protest shall state all grounds of objection. A protest by a property owner shall contain a description sufficient to identify the property owned by such owner. Such protest or withdrawal of protest should be mailed to the Orangevale Recreation and Park District, 6826 Hazel Avenue, California 95662.
8. The Clerk of the Board shall cause a notice of the hearing to be given by publishing a copy of this resolution once, at least ten (10) days prior to the date of the hearing above specified, in a newspaper circulated in the Kenneth Grove Landscaping and Lighting Assessment District.

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**PASSED AND ADOPTED** this 11<sup>th</sup> day of May 2017, by the following vote:

AYES :

NOES:

ABSENT:

ABSTAIN:

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CLERK OF THE BOARD

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Resolution No. 17-05-570

Page 3 of 3





**ORANGEVALE RECREATION AND PARK  
DISTRICT**

**KENNETH GROVE ASSESSMENT DISTRICT**

**ENGINEER'S REPORT**

JUNE 2017  
FISCAL YEAR 2017-18

PURSUANT TO THE LANDSCAPE AND LIGHTING ACT OF 1972 AND  
ARTICLE XIII D OF THE CALIFORNIA CONSTITUTION

ENGINEER OF WORK:  
**SCI Consulting Group**  
4745 MANGELS BOULEVARD  
FAIRFIELD, CALIFORNIA 94534  
PHONE 707.430.4300  
FAX 707.430.4319  
[www.sci-cg.com](http://www.sci-cg.com)



**KENNETH GROVE ASSESSMENT DISTRICT**

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Greg Foell

**DISTRICT'S ATTORNEY**

David W. McMurchie

**ENGINEER OF WORK**

SCI Consulting Group

**TABLE OF CONTENTS**

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**INTRODUCTION ..... 1**

    FORMATION OF ASSESSMENT DISTRICT ..... 1

    SUBSTANTIVE REQUIREMENTS OF PROPOSITION 218 ..... 4

**PLANS & SPECIFICATIONS ..... 5**

**FISCAL YEAR 2017-18 ESTIMATE OF COST AND BUDGET ..... 6**

**METHOD OF APPORTIONMENT ..... 7**

    METHOD OF APPORTIONMENT ..... 7

    DISCUSSION OF BENEFIT ..... 7

    METHOD OF ASSESSMENT ..... 9

    ASSESSMENT APPORTIONMENT ..... 10

**ASSESSMENT ..... 11**

**ASSESSMENT DIAGRAM ..... 13**

**APPENDIX A - 2017-18 ASSESSMENT ROLL ..... 14**

## INTRODUCTION

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### FORMATION OF ASSESSMENT DISTRICT

The Kenneth Grove Assessment District was formed pursuant the Landscaping and Lighting Act of 1972 by the Orangevale Recreation and Park District commencing with Resolution No. 94-02-83 dated February 10, 1994 (hereinafter the "Resolution of Intention"). The Resolution of Intention provides the following: (1) formation of the Kenneth Grove Landscaping and Lighting Assessment District; and (2) a description of the improvements which the Assessment District is authorized to construct and maintain including the following: (a) installation of sound walls and other ornamental structures and facilities which are necessary or convenient for the maintenance or servicing of curbs, gutters, walls, sidewalks, paving, water irrigation, drainage or electrical facilities; and (b) land preparation such as grading, leveling, cutting and filling, sod landscaping, irrigation systems, sidewalks and drainage; and (c) the maintenance or servicing of all of the above including repair, removal or replacement of all or part of any improvement or other typical maintenance services.

The Engineer's Report, diagram and assessment and Resolution of Formation of the Kenneth Grove Landscaping and Lighting Assessment District was adopted by the Board of Directors of Orangevale Recreation and Park District by Resolution No. 94-05-86A on May 12, 1994. That resolution confirmed the findings in the Resolution of Intention and was adopted after a public hearing during which members of the public were offered the opportunity to protest against the formation of the Assessment District. The Resolution of Formation notes that the owners of the affected properties included within the proposed Assessment District have filed with the District written consents to the proposed formation of the Kenneth Grove Landscaping and Lighting Assessment District and the proposed levying of assessments as specified in the Engineer's Report. The Resolution of Formation included a provision that a perpetual contingency reserve fund be established in the amount of the first year's total assessment revenue to be paid by the developer by agreement in order to cover the costs of any contingencies which may occur throughout the duration of the Assessment District. The Resolution of Formation also provided that should any new subdivision be annexed into the Kenneth Grove Landscaping and Lighting Assessment District in the future, that a separate perpetual contingency reserve fund is required to be established for operations within that particular annexed area calculated as the amount of the first year's assessment levied against real property within that annexed area to be paid by the developer of the annexed area to fund contingencies with respect to maintenance and operations in future years with respect to the property annexed to the Assessment District.

The initial assessment levied upon each parcel of real property within the Kenneth Grove Assessment District for fiscal year 1994-95 was \$150.78 per parcel. The Kenneth Grove Assessment District has continued to levy the same annual assessment per parcel of \$150.78 per fiscal year from the date of formation to the present time.



The Kenneth Grove Assessment District was also formed for the purposes of providing park and recreational improvements in addition to landscape corridors and streetscapes to the residents of the assessment district. The Assessment District may utilize assessment revenue to fund these additional purposes in the future.

#### Exemptions from Proposition 218

Having been formed in 1994, the Kenneth Grove Assessment District assessments were existing on November 6, 1996, the effective date of Article XIID of the California Constitution (Proposition 218). Proposition 218 identified preexisting assessments which fell within one of four exemptions identified in section 5 of Article XIID as exempt from the procedures and approval process for assessments detailed in Proposition 218.

The four "exemptions" delineated in Proposition 218 that are applicable to the Kenneth Grove Assessment District are as follows:

- (1) Any assessment imposed exclusively to finance the capital cost or maintenance and operation expenses for sidewalks, streets, sewers, water, flood control, drainage systems, or vector control (Cal. Const., art. XIID, § 5, subd. (a)); and
- (2) Any assessment imposed pursuant to a petition signed by the persons owning all of the parcels subject to the assessment at the time the assessment is initially imposed (Cal. Const., art. XIID, § 5, subd. (b)).

Both of these exemptions from the provisions of Proposition 218 apply to the Kenneth Grove Assessment District. First, the Assessment District was formed pursuant to a petition signed by all of the current owners of the real property subject to the assessment (the developer of the Kenneth Grove Subdivision) at the time the assessment was initially imposed which meets the requirements of California Constitution Article XIID, section 5(b).

In addition, the initial purpose of the assessment was to finance the capital costs and maintenance and operation costs for constructing sidewalks, sidewalk and street landscaping, irrigation and drainage to enhance the parcels of property comprising the Kenneth Grove Assessment District.

Both of these exemptions from the procedures and approval process for assessments specified in Proposition 218 have been satisfied within the Kenneth Grove Assessment District.

First, the exemption which is an assessment imposed by a petition signed by the persons owning all the parcels subject to the assessment at the time the assessment is initially imposed is evidenced by the Resolutions of the District and the written consents filed by the then current owners of the real property subject to the assessment in 1994 before the Assessment District was formed.



The second exemption available for capital and maintenance costs associated with sidewalks, streets, and landscaping and irrigation associated with sidewalks and streets is supported by case law decided under the provisions of California Constitution Article XIII D, section 5(b) (hereinafter "Proposition 218"). The Board of Directors of the District has adopted the position that street and sidewalk landscaping is an integral part of "streets" and "sidewalks" and therefore an existing assessment for the maintenance of such landscaping is exempt under Proposition 218. Streets and Highways Code section 29 provides that "roadside planting and weed control" is included within the definition of construction and maintenance of streets.

The assessments levied within the Kenneth Grove Assessment District prior to the passage of Proposition 218 are exempt under both of these exceptions articulated in Proposition 218.

Those procedures and approval processes with respect to which the Kenneth Grove Assessment District is exempt are as follows:

- (1) Procedural requirements regarding the imposition of assessments including (a) identification of all parcels which will have special benefit conferred upon them by the improvements or services funded by the assessment; and (b) differentiation between "special benefit" and "general benefit" conferred on properties from the improvement and/or services funded with assessment proceeds; and (c) allocation of assessments per parcel dependent upon the proportion of special benefit to each property in relationship to the entirety of the costs of acquiring or constructing an improvement or of maintaining and operating such an improvement among the parcels to be assessed; and (d) the assessment on a parcel may not exceed the reasonable cost of the "proportional special benefit" conferred on that parcel by the improvements or services funded with assessment proceeds; and (e) procedural requirements including the 45-day mailed notice to property owners of the proposed assessment; an opportunity for property owners to protest by ballot against the proposed assessment at a public hearing; and prohibition of any assessment if a majority protest exists. A "majority protest" is defined as ballots from property owners submitted in opposition to the assessments amounting to more than 50% of the total ballots submitted by property owners, with ballots submitted weighted according to the proportional financial obligation for paying assessments for each affected parcel.

In light of the fact that the Kenneth Grove Assessment District was formed prior to the imposition of Proposition 218 on November 6, 1996 and complies with the definitions of two of the exemptions in Proposition 218 as specified above, the assessments levied within the Kenneth Grove Assessment District are exempt from the substantive and procedural requirements outlined above.

Despite that exemption, this Engineer's Report specifies the facts and circumstances demonstrating that the assessments levied within the Kenneth Grove Assessment District comply with the substantive requirements of Proposition 218.

**SUBSTANTIVE REQUIREMENTS OF PROPOSITION 218****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"). This ruling is the most significant court case in further legally clarifying the substantive assessment requirements of Proposition 218. Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the assessment district

This Engineer's Report is consistent with the SVTA decision and with the requirements of Article 13C and 13D of the California Constitution 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.

## PLANS & SPECIFICATIONS

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The work and improvements proposed to be undertaken by the Orangevale Recreation and Park District's Kenneth Grove Assessment District (the "Assessment District") and the cost thereof paid from the levy of the annual assessment provide special benefit to Assessor Parcels within the Assessment 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 landscape corridors, streetscapes and other park and recreational improvements. The plans and specifications for these improvements have been filed with the District Administrator of the Orangevale 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, 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 any improvement, 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; the removal of trimmings, rubbish, debris, and other solid waste, and the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

"Servicing" means the furnishing of electric current, or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements; or water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.



## FISCAL YEAR 2017-18 ESTIMATE OF COST AND BUDGET

<b>ORANGEVALE RECREATION AND PARK DISTRICT</b> <b>Kenneth Grove Assessment District</b> Estimate of Cost Fiscal Year 2017-18		<i><b>Total Budget</b></i>
Installation, Maintenance & Servicing Costs		
Improvements		\$0
Operating Expenses		
Ag/Horticulture Services & Supplies		\$500
Water		\$800
Fuel		\$600
Maintenance Contract		\$0
Subtotal		\$1,900
Incidental Expenses		
Advertising/Legal Notices		\$500
Administration & Inspection		\$1,130
Annual Engineer's Report		\$1,000
Professional Services		\$600
Other Expenses		\$298
Subtotal		\$3,528
<b>Contribution to/(from) Reserves Fund Balance Available</b>		
Contribution to (from) Contingency		\$0
Total Landscaping and Lighting Assessment District Budget (Net Amount to be Assessed)		\$5,428
Budget Allocation to Property		
Total Assessment Budget		\$5,428
Single Family Equivalent Benefit Units		36.00
Assessment per Single Family Equivalent Unit		\$150.78



## METHOD OF APPORTIONMENT

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### METHOD OF APPORTIONMENT

This section of the Engineer's Report includes an explanation of the benefits to be derived from the installation, maintenance and servicing of park facilities throughout the Park District, and the methodology used to apportion the total assessment to properties within the Assessment District.

The Assessment District consists of all Assessor Parcels within the boundaries of the Assessment Diagram as included within this Engineer's Report. The method used for apportioning the assessment is based upon the proportional special benefits to be derived by the properties in the Assessment District over and above general benefits conferred on real property or to the public at large. The apportionment of special benefit is a two step process: the first step is to identify the types of special benefit arising from the improvements, and the second step is to allocate the assessments to property based on the estimated relative special benefit for each type of property.

### DISCUSSION OF BENEFIT

In summary, the assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. Moreover, such benefit is not based on any one property owner's use of the Park District's recreational facilities or a property owner's specific demographic status. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property 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."

The Kenneth Grove Assessment District consists solely of residential parcels populated with single family residences which receive the benefit of sidewalks and streetscape landscaping constructed adjacent to major streets within the subdivision, which improvements were constructed by the developer of the subdivision and are maintained by the Kenneth Grove Assessment District. The Assessment District also was formed with the power to levy assessments for additional park and recreational improvements to serve the residents of the assessment district. All of the parcels within the boundaries of the

Assessment District enjoy close proximity to the sidewalk and streetscape improvements constructed and maintained with assessment proceeds. The Assessment District consists of only 36 parcels comprising the subdivision, and the improvements consisting of sidewalk and streetscape landscaping and maintenance uniquely benefit this small subdivision as a "special benefit." Existing improvements are not of sufficient magnitude to significantly benefit adjacent residential parcels located outside the Assessment District.

The following benefit categories summarize the types of special benefit to residential parcels resulting from the installation, maintenance and servicing of existing sidewalk and streetscape landscaping improvements and future park and recreational improvements to be provided with the assessment proceeds. These categories of special benefit are summarized as follows:

- a. Extension of a walkable areas and green spaces for properties within close proximity to the Improvements.
- b. Proximity to improved sidewalks and streetscape landscaping and other park and recreational improvements.
- c. Access to improved sidewalks and landscaping and other park and recreational improvements constructed to serve the residents and property of the assessment district.
- d. Improved local views regarding sidewalk and streetscape landscaping and future park and recreational improvements.

In this case, the recent the SVTA decision provides enhanced clarity to the definitions of special benefits to properties in three distinct areas:

- Proximity
- Expanded or improved access
- Views

The SVTA 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 decision also provides specific guidance that landscape and park and recreational improvements are a direct advantage and special benefit to property that is proximate to such landscape and park and recreational improvements constructed and maintained with assessment proceeds:

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



Proximity, improved access and views, in addition to the other special benefits listed above further strengthen the argument that these assessments comply with the provisions of Proposition 218, despite the fact that they are exempt from such constitutional requirements as set forth above.

Although it could be argued that there are no general benefits from these Improvements, it is possible that there are some visual benefits received by parcels which are not in the Assessment District. This is a measure of the general benefits to the public at large. We estimate this benefit to be no more than 5%.

Special Benefit	95%
General Benefit	5%
Total Benefit	100%

The maintenance and servicing of these Improvements is also partially funded, directly and indirectly, from other sources including the Orangevale Recreation and Park District, County of Sacramento, the local water provider, and the State of California. This funding may come in the form of grants, development fees, special programs, and general funds, as well as direct maintenance and servicing of facilities (e.g., curbs, gutters, streets, drainage systems, etc.). This funding from other sources more than compensates for general benefits, if any, received by the properties within the Assessment District. The sum total of this contribution exceeds the 5% minimum needed to offset any general benefit, as noted above.

Therefore, despite its exemptions from the procedural and substantive requirements of Proposition 218, the Kenneth Grove Assessment District complies with the substantive requirements of Proposition 218 regarding the differentiation between special benefit to properties within the assessment district from the improvements and maintenance funded with assessment proceeds and general benefit to properties outside the assessment district.

#### **METHOD OF ASSESSMENT**

The second step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home, or, in other words, on the basis of 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.

**ASSESSMENT APPORTIONMENT**

The benefits from the Assessment District are deemed to be received by property on a dwelling unit basis, with equal benefit to each dwelling unit on a parcel. Therefore, all improved residential properties that represent a single residential dwelling unit are assigned one Single Family Equivalent or 1.0 SFE. Traditional houses, zero-lot line houses and town homes are included in this category. Multi-family parcels are also assigned one SFE per dwelling unit. Property owned by the District does not benefit from the assessments and therefore is assigned zero SFE units. Currently, all assessed properties within the Assessment District are in single family residential use.



## ASSESSMENT

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WHEREAS, on March 9, 2017 the Board of the Orangevale Recreation and Park District adopted its resolution initiating proceedings for the levy of assessments within the Assessment District and authorizing the Orangevale Recreation and Park District, County of Sacramento, California, 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 levy of assessments;

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

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

The amount to be paid for said improvements and the expense incidental thereto, to be paid by the Assessment District for the fiscal year 2017-18 is generally as follows:

SUMMARY COST ESTIMATE		FY 2017-18 Budget
Capital Improvements and Maintenance Expenditures	\$1,900	
Incidental Expenses	\$3,528	
<b>TOTAL BUDGET</b>		<b>\$5,428</b>
Less: Contributions		
Contributions to/(from) Reserves and Contingency		\$0
<b>NET AMOUNT TO ASSESSMENTS</b>		<b>\$5,428</b>

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of said Assessment District. The distinctive number of each parcel or lot of land in the said Assessment 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 Assessment District, in accordance with the special benefits to be received by each parcel or lot, from the improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

The assessment is made upon the parcels or lots of land within the Assessment District in proportion to the special benefits to be received by the parcels or lots of land, from said 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 Sacramento for the fiscal year 2017-18. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2017-18 for each parcel or lot of land within the said Assessment District.

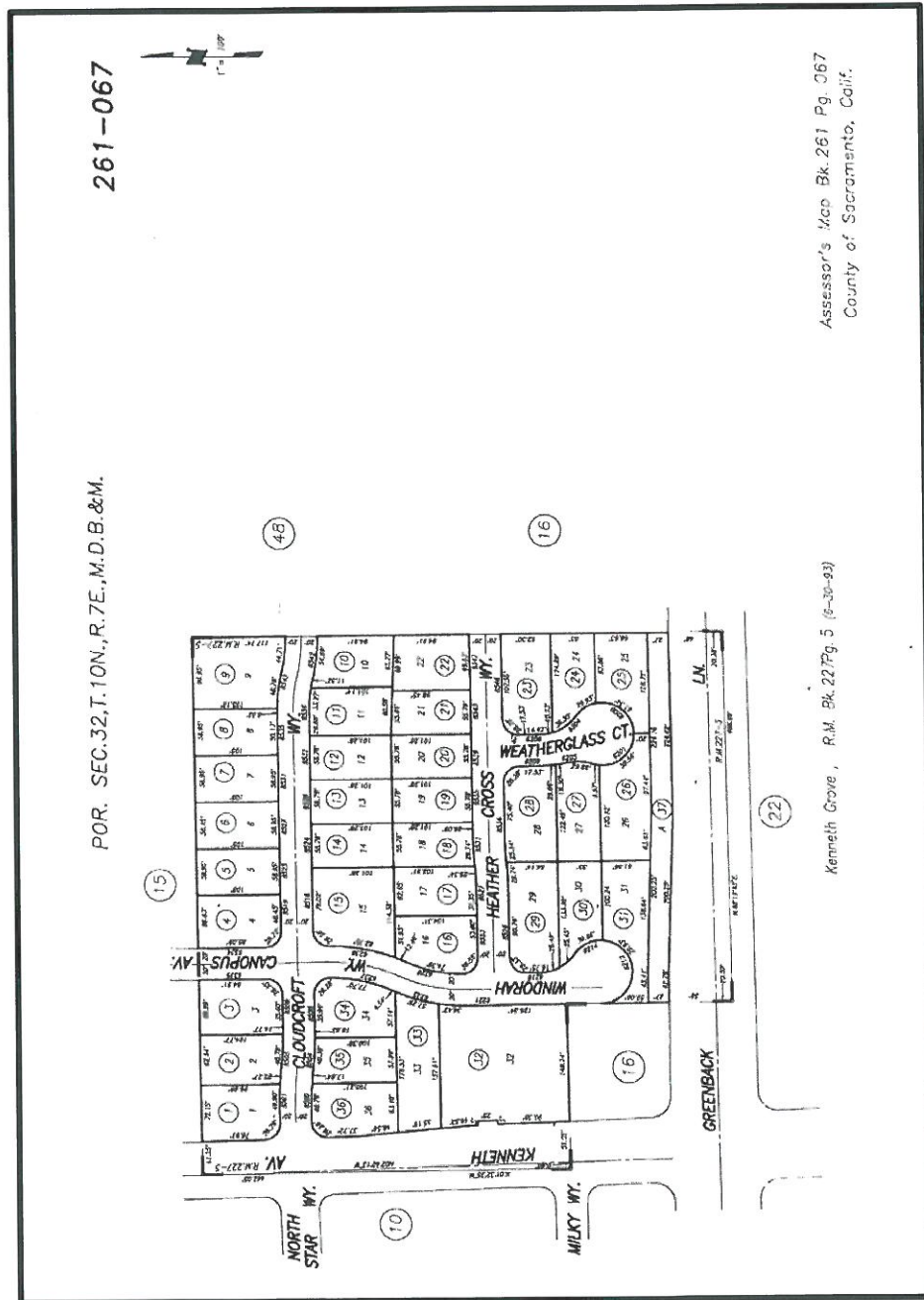
Dated: May 5, 2017

Engineer of Work

By \_\_\_\_\_  
John W. Bliss, License No. C052091

**ASSESSMENT DIAGRAM**

The boundaries of the Assessment District are displayed on the Assessment Diagram below.



## APPENDIX A - 2017-18 ASSESSMENT ROLL

### ORANGEVALE RECREATION AND PARK DISTRICT Kenneth Grove Assessment District Assessment Roll 2017-18

Assessment Number & Assessor Parcel Number	Owner Name(s)	Site Address	SFE Units	Assessment
26106700010000	SHARLENE C DAVIDSON LIVING TRUST	8501 CLOUDCROFT WAY	1.00	150.78
26106700020000	BELMONTE FAMILY TRUST	8505 CLOUDCROFT WAY	1.00	150.78
26106700030000	PORTELA MANUEL R/IRIS M	8509 CLOUDCROFT WAY	1.00	150.78
26106700040000	JEFFRY A/CHERYL A QUANDT REVOCABLE TRUST	8519 CLOUDCROFT WAY	1.00	150.78
26106700050000	LEBAS ALBERT E/IRMA D	8523 CLOUDCROFT WAY	1.00	150.78
26106700060000	DALE BARTLETT DECEDENTS TRUST	8527 CLOUDCROFT WAY	1.00	150.78
26106700070000	GURWITZ DARLEEN M	8531 CLOUDCROFT WAY	1.00	150.78
26106700080000	JOHNSON JEAN F	8535 CLOUDCROFT WAY	1.00	150.78
26106700090000	PEDERSEN JAMES E/STACY	8543 CLOUDCROFT WAY	1.00	150.78
26106700100000	SEGURA JAIME/DOUGLAS TREADWELL	8542 CLOUDCROFT WAY	1.00	150.78
26106700110000	DAVID WRIGHT/CORSENE MURPHY LIVING TRUST	8536 CLOUDCROFT WAY	1.00	150.78
26106700120000	WAYNE/JERRIE STADTMAN 2007 REVOCABLE TRUST	8532 CLOUDCROFT WAY	1.00	150.78
26106700130000	ROUSSEL JENNIFER J/JOHN T	8528 CLOUDCROFT WAY	1.00	150.78
26106700140000	RAYMUS TRISHA	8524 CLOUDCROFT WAY	1.00	150.78
26106700150000	MCCANN FAMILY REVOCABLE TRUST	6238 WINDORAH WAY	1.00	150.78
26106700160000	HEISLER PAMELA JEAN	8523 HEATHER CROSS WAY	1.00	150.78
26106700170000	MAXIMA BARTLETT SURVIVORS TRUST	8527 HEATHER CROSS WAY	1.00	150.78
26106700180000	SHARLENE DAVIDSON LIVING TRUST	8531 HEATHER CROSS WAY	1.00	150.78
26106700190000	REIMCHE TROY A/LAURA A	8535 HEATHER CROSS WAY	1.00	150.78
26106700200000	BALLUCH TIMOTHY L/JENNIFER A	8539 HEATHER CROSS WAY	1.00	150.78
26106700210000	LE NIKKI KHIETPHAN	8543 HEATHER CROSS WAY	1.00	150.78
26106700220000	MARK J CHRISTEN LIVING TRUST	8547 HEATHER CROSS WAY	1.00	150.78
26106700230000	MARK J CHRISTEN LIVING TRUST	6208 WEATHERGLASS CT	1.00	150.78
26106700240000	FORD THOMAS/PATRICIA A	6204 WEATHERGLASS CT	1.00	150.78
26106700250000	MAXIMA BARTLETT SURVIVORS TRUST	6200 WEATHERGLASS CT	1.00	150.78
26106700260000	LANDI ROBERT C	6201 WEATHERGLASS CT	1.00	150.78
26106700270000	GROVER MORRIS TRUST	6205 WEATHERGLASS CT	1.00	150.78
26106700280000	DIAZ GONZALEZ ARTURO/GONZALEZ ROSEANN	6209 WEATHERGLASS CT	1.00	150.78
26106700290000	STADLER SCOTT E/MARGARET M	6218 WINDORAH WAY	1.00	150.78
26106700300000	SHARLENE C DAVIDSON LIVING TRUST	6214 WINDORAH WAY	1.00	150.78
26106700310000	MELEOBELLE LP	6210 WINDORAH WAY	1.00	150.78
26106700320000	SMITH RODNEY R/KELLIE E/RICKEY R	6221 WINDORAH WAY	1.00	150.78
26106700330000	JOAN D OXFORD FAMILY TRUST	6225 WINDORAH WAY	1.00	150.78
26106700340000	SHARLENE C DAVIDSON LIVING TRUST	8508 CLOUDCROFT WAY	1.00	150.78
26106700350000	BALAKRISHNA VINOD/PERMA NARAYANASWAMY	8504 CLOUDCROFT WAY	1.00	150.78
26106700360000	CHAVEZ ALBERTO	8500 CLOUDCROFT WAY	1.00	150.78
26106700370000	ORANGEVALE RECREATION/PARK DISTRICT		0.00	0.00
TOTALS :			<b>36.00</b>	<b>5428.08</b>





RESOLUTION # 17-05-571

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE ORANGEVALE RECREATION AND PARK DISTRICT AUTHORIZING THE DISPOSAL OF SURPLUS PROPERTY

WHEREAS, the Orangevale Recreation and Park District, a political subdivision of the State of California, and a recreation and park district formed pursuant to Public Resources Code Section 5780, et seq. (the "District") has several items of office furniture, equipment, a mower and a vehicle which are outdated and no longer used by the District; and

WHEREAS, said equipment consists of the following:

2007 Chevy Colorado (VIN# 1GCCS199578227159), Kubota ZD28 Mower - Model RCK72, Serial #: 28893, 4 x 4 drawer file cabinet, 3 x 2 Drawer Long File Cabinet, Oak Shelf, Small Table - Lobby, Small Metal Cart, Overhead Projector, Metal Desk - from Preschool, Cubical Desk with Cupboard Overhead and Partition, Floor Scrubber, High Speed Buffer, Snack Vending Machine, Soda Vending Machine, Metal Credenza, Wood Credenza, Large Wooden Desk, Wood Countertop and Cupboards, 2 x printer/copiers, Steam Cleaner, 5 Large Shelves, Small 2 Drawer File Cabinet, TV and TV stand, Water Cooler, (the "Equipment"); and

WHEREAS, the District will dispose of the electronic equipment through an e-waste program; and

WHEREAS, the Equipment has no value to the District because it is damaged, broken, or outdated; and

WHEREAS, the mower and vehicle are damaged beyond repair; and

WHEREAS, the equipment will be made available to the public through a closed bid auction before disposal; and

NOW THEREFORE, BE IT RESOLVED AND ORDERED AS FOLLOWS:

- 1. That the Board of Directors of the District finds it is in its best interests to dispose of the Equipment as surplus property and hereby declares the Equipment to be surplus property.
2. That the District Administrator, Greg Foell, is authorized to dispose of the Equipment.
3. That the District Administrator is authorized to take any and all action, and to execute any and all documents on behalf of the District as necessary to effectuate the disposal of the Equipment.
4. This resolution shall take effect from and after its date of adoption.

ON A MOTION by Director \_\_\_\_\_, seconded by Director \_\_\_\_\_, the foregoing Resolution was passed and adopted by the Orangevale Recreation and Park District Board of Directors this 11th day of May 2017 by the following vote to wit.

AYES:
NOES:
ABSENT:
ABSTAIN:

APPROVED: \_\_\_\_\_
Chair, Board of Directors

ATTEST: \_\_\_\_\_
Clerk of the Board

6826 Hazel Avenue
Orangevale, CA 95662
916-988-4373
OVparks.com

# STAFF REPORT



DATE: 5-11-17

TO: Board of Directors

FROM: Greg Foell, District Administrator

**SUBJECT: APPROVAL OF THE AGREEMENT WITH MTW TO PROVIDE IRRIGATION AS-BUILT DRAWINGS FOR ORANGEVALE COMMUNITY PARK**

---

## **RECOMMENDATION**

Approve the Agreement with MTW to provide irrigation as-built drawings for Orangevale Community Park.

## **BACKGROUND**

The District's Master Plan recommended completing individual park master plans throughout the park system. The next plan scheduled to be completed in the 2017/18 Fiscal Year is Orangevale Community Park. The Board approved a contract to conduct an aerial survey of the park by TSD Engineering which has now been completed in preparation for the master plan and creating a new set of base maps including irrigation plans for the park. Staff recommends contracting with MTW to complete the irrigation plans for the park in the amount of \$3,500. The contract would be funded out of the professional services budget category in the OLLAD budget.

## **RECOMMENDED MOTION**

I move we approve the Agreement with MTW to provide irrigation as-built drawings for Orangevale Community Park in the amount of \$3,500 and authorize the District Administrator to execute the contract documents.

## AGREEMENT FOR SERVICES

THIS AGREEMENT is made and entered into this 11<sup>th</sup> day of May, 2017, by and between ORANGEVALE RECREATION AND PARK DISTRICT, a political subdivision of the State of California, hereinafter referred to as “District” and MTW Group, hereinafter referred to as “Consultant.”

### RECITALS

This Agreement is entered into on the basis of the following facts, understandings and intentions of the parties to this Agreement:

- A. District desires to engage the professional services of Consultant to perform such professional services as are specified in Section 1 hereof.
- B. Consultant agrees to provide such services to District in accordance with the terms and conditions of this Agreement, and represents and warrants to District that Consultant possesses the necessary licenses, skills, qualifications, personnel and equipment to provide such services, all for the benefit of District.
- C. The performance of such professional services by Consultant has been determined by District to be in the public interest.

NOW, THEREFORE, in consideration of the foregoing Recitals and mutual covenants contained herein, District and Consultant agree as follows:

#### 1. **Scope of Work.**

District engages the services of Consultant as an independent contractor to perform the work and render the services described in Exhibit A attached hereto and incorporated herein by this reference entitled “Scope of Work” (hereinafter referred to as the “Work”) **The Work consists of surveying the existing irrigation heads, control valves, quick couplers, and gate valves for the Orangevale Community Park, 7301 Filbert Avenue, Orangevale, CA 95662. After the survey, the consultant will then operate the irrigation system and design the lateral lines locations the best we can to produce an as-built irrigation plan for the park district’s use.** Consultant shall (a) provide all labor, equipment, material, supplies, licenses, advice, consultation, analysis, administration, and preparation of policies, procedures and documents required or necessary to properly, competently and completely perform the Work provided by this Agreement; (b) determine the method, details and means of performing the Work provided by this Agreement; and (c) perform the Work provided by this Agreement in a manner commensurate with the professional standards of qualified and experienced personnel in Consultant’s field.

**2. Payment.**

A. In consideration for the services to be performed by Consultant, District agrees to pay Consultant the amount of Three Thousand Five Hundred Dollars (\$3,500.00).

Consultant shall not be compensated for any services rendered nor reimbursed for any expenses incurred in excess of those authorized in by this Agreement unless agreed to and approved in advance by the Board of Directors and/or the District Administrator of District in writing.

Payment of compensation shall be paid by District within thirty (30) business days after receipt of an invoice for the Work actually performed which shall specifically describe the details of the Work performed for which compensation is requested, and itemize the actual time expended by Consultant in providing such work. The invoice shall describe the tasks and services performed, the time spent performing such services, the hourly rate charged therefor, and the identity of individuals performing such services for the benefit of District. The invoice shall also include a detailed itemization of expenses incurred for which reimbursement is requested.

If the Work is satisfactorily completed and the invoice is accurately computed, then District shall pay the invoice within thirty (30) days of its receipt. There shall be no compensation for extra or additional work or services by Consultant other than those specifically described in Section 1 hereof, unless approved in advance in writing by the District Administrator of District.

B. Consultant shall properly advise District as soon as reasonably practicable upon gaining knowledge of a condition, event or series of events that may affect the scope and/or cost of services to be provided pursuant to this Agreement. All proposed changes, modifications, deletions and/or requests for additional services shall be reduced to writing in the form of a Change Order for review and approval by the Board of Directors or District Administrator of District. In the event the District orders services added, deleted or reduced, compensation shall likewise be added, deleted or reduced by a fair and reasonable amount and Consultant shall only be compensated for services actually performed. A Change Order must itemize the additional fees and expenses, and if any, District shall pay Consultant for such additional work. District shall have no liability for payment to Consultant for any extra work performed by Consultant that is not documented by a written Change Order executed by the District Administrator or Board of Directors of District.

**3. Term.**

A. This Agreement shall take effect on the above date and shall continue in effect until completion of the Work contemplated by this Agreement to the satisfaction of District unless sooner terminated because of either of the following: (1) Consultant fails to perform the Work diligently and as expeditiously as possible, consistent with the professional skill and care appropriate for the orderly progress of the Work; (2) Consultant shall have failed to



complete the Work within 30 days of the estimated timeline outlined in Exhibit A. This time period may be extended by District for good cause shown by Consultant. Consultant is not responsible for delays from causes outside the reasonable control of Consultant or its subcontractors and/or agents.

B. Time is of the essence in this Agreement.

C. This Agreement may be terminated for any or all portions of the Work by either party upon written notice to the other party in the event of a substantial failure of performance by such other party; or if District, by resolution of its Board of Directors, should deem it necessary or desirable to abandon or indefinitely postpone the prosecution of any part or all of the Work.

D. In the event of such abandonment, postponement or default by District, District shall pay to Consultant as full payment for all services performed and all expenses incurred under this Agreement, those amounts specified in a final invoice prepared by Consultant pursuant to the provisions of Section 2 hereof providing a detailed itemization of time spent performing services and expenses incurred for which reimbursement is requested through the date of notification of abandonment or postponement of the Work by District.

E. In the event of default in performance by Consultant, the provisions of Section 5 hereof shall apply.

#### 4. **Subcontractors and Subconsultants.**

Consultant may employ licensed engineers and/or other consultants necessary in connection with the performance of the Work with the prior written consent of District. The services of such engineers and/or consultants shall be paid for at Consultant's own expense. Consultant agrees to coordinate the work of any such consultants or engineers retained by Consultant for the Work. It is understood by and between District and Consultant that said engineers and/or consultants shall not be considered employees or agents of District.

#### 5. **Default by Consultant.**

If Consultant fails to expeditiously advance the Work, or performs work that does not comply with the requirements of this Agreement, or fails to perform any task or produce any documents required by this Agreement, or is guilty of any other material breach of the terms of this Agreement, District may (1) suspend payment until such time as the default is remedied by Consultant; or (2) by written notice to Consultant terminate Consultant's right to perform all or any portion of the Work. Consultant hereby agrees to pay District all damages sustained as a result of default by Consultant. If District terminates Consultant's right to perform the Work, District may have the work performed by others and charge the cost to Consultant. The cost of completion by District shall include reasonable reimbursement for additional executive and administrative expenses along with all damages for delay and other damages sustained by District as a result of Consultant's default. If the cost and expense of completing the Work,

when added to the sum of amounts previously paid to Consultant under this Agreement and any amounts due but unpaid to Consultant at the time of such termination, exceed the contract price, District may deduct the amount of the excess from any such amounts then due Consultant. If the amount of such excess is larger than the amounts then due Consultant, Consultant shall immediately pay such excess or the balance thereof to District.

**6. Ownership of Documents.**

All documents prepared by Consultant under this Agreement shall be the exclusive property of District. By this Agreement, Consultant transfers all of its right, title and interest in such documents to District. To the extent any document prepared under this Agreement constitutes a copyrightable work, the Work under this Agreement shall be considered a work for hire and by this Agreement Consultant shall be deemed to transfer all rights, title and interest in the copyrightable work to District, including the exclusive copyright. Documents prepared by Consultant under this Agreement shall not be provided by Consultant to any other person without District's prior written approval.

**7. Compliance with Laws.**

Consultant shall perform the Work in compliance with all applicable federal, state and local laws and regulations regarding safety of persons and property and their protection from damage, injury or loss, including applicable Cal-OSHA regulations. Consultant also shall possess and maintain all permits, licenses and certificates that may be required for it to perform the Work. Consultant shall comply with all laws and regulations as required by local, state and federal agencies regarding nondiscrimination including, but not limited to, Title VII of the Civil Rights Act of 1964, the Americans with Disabilities Act, the Age Discrimination Employment Act of 1967, and the California Fair Employment and Housing Act. The Consultant is aware of the District's anti-harassment policy and agrees to abide by the policy, practices and procedures set forth and established by the District.

**8. Indemnification.**

Consultant shall indemnify, defend, protect and hold harmless District, and its officers, employees, volunteers and agents from and against any and all liability, claims, damages, expenses, demands and costs (including, but not limited to, attorney, expert witness and consultant fees, and litigation costs) arising out of, pertaining to or relating to the negligence, recklessness or willful misconduct of Consultant or Consultant's agents or employees in connection with the performance of the Work under this Agreement. Consultant's obligations under this indemnification provision shall survive the termination or completion of the Work, under this Agreement.

9. **Insurance.**

A. Types and Limits. Consultant at its sole cost and expense shall procure and maintain for the duration of this agreement the following types and limits of insurance:

<u>Type</u>	<u>Limits</u>	<u>Scope</u>
Commercial Public Liability and Property Damage	\$2,000,000 per occurrence/ \$4,000,000 aggregate	at least as broad as ISO CG 0001
Automobile Liability	\$2,000,000 per accident	at least as broad as ISO CA 001, code 1 (any auto)
Errors and Omissions	\$1,000,000 per wrongful act/ \$2,000,000 aggregate	See Section 8 E
Workers' Compensation	statutory limits	
Employers' Liability	\$1,000,000 per accident	

B. Other Requirements. The public liability, property damage and automobile liability insurance furnished by Consultant shall name District as an additional insured and shall directly protect, as well as provide the defense for District, its officers, agents and employees as well as Consultant, and its subcontractors, agents, and employees, if any, from all suits, actions, damages, losses or claims of every type and description to which they may be subjected by reason of or resulting from Consultant's operations in the performance of the Work pursuant to this Agreement, and all insurance policies shall so state. Said insurance shall also specifically cover the contractual liability of Consultant. Said insurance shall also specify that it acts as primary insurance and District's insurance shall not contribute with Consultant's insurance. If Consultant fails to maintain such insurance, District may declare a default in the performance of this Agreement and exercise the remedies specified in Section 6 of this Agreement.

C. Consultant shall be permissibly self insured or shall carry full workers' compensation coverage for all persons employed, either directly or through subcontractors, in carrying out the Work contemplated by this Agreement and in accordance with the Workers' Compensation Act contained in the Labor Code of the State of California. If Consultant fails to maintain such insurance, District may declare a default in the performance of this Agreement and exercise the remedies specified in Section 5 of this Agreement.

D. Consultant agrees to furnish a certificate or certificates substantiating the fact that it has taken out the insurance set forth above for the period covered by the Agreement and all endorsements substantiating coverage of District and its agents and employees as additional insureds. All insurance is to be placed with insurers with a current A.M. Best rating A:VII or better unless otherwise accepted in writing by District. Each such certificate shall bear an endorsement precluding the cancellation or reduction in coverage of any policy covered by

such certificate before the expiration of thirty (30) days after District shall receive notification of such cancellation or reduction.

E. Consultant, its officers, directors and employees, shall have errors and omissions insurance coverage which shall protect third parties, including but not limited to the District, its officers, directors, employees and agents from claims of damage due to alleged wrongful or negligent acts or omissions arising from Consultant's performance of the Work pursuant to the terms of this Agreement, whether such claims be made during or subsequent to the term of this Agreement. Consultant hereby agrees to require any of its subconsultants to maintain similar errors and omissions coverage in compliance with this section.

**10. Warranty.**

Consultant agrees that the Work shall be performed in accordance with Exhibit A and the standard of care for similar professionals in California. Consultant unconditionally guarantees all workmanship furnished by Consultant under this Agreement, and agrees to correct to the satisfaction of District any and all such Work that may prove defective in workmanship. This warranty shall remain in effect for one year from the date of District's acceptance of the Work. This warranty does not excuse Consultant for any other liability related to defective work discovered after the warranty period.

Consultant shall indemnify District under this Agreement and hold District harmless from any and all losses, damages, liabilities and expenses resulting from breach of Consultant's representations and warranties contained in this Section 10. The provisions of this Paragraph shall survive any termination of the Agreement.

**11. Independent Contractor.**

The parties hereto agree that at all times during the term of this Agreement Consultant, Consultant's employees, subcontractor and agents hired to perform services pursuant to this Agreement are independent contractors and are not agents or employees of District. Consultant shall have control over the means, methods, techniques, sequences, and procedures for performing and coordinating the Work required by this Agreement. District shall have the right to control Consultant only insofar as the result of Consultant's services rendered pursuant to this Agreement. If, in the performance of this Agreement, any third parties are employed or contracted by Consultant, such employees or subcontractors shall be entirely and exclusively under the direction, supervision and control of Consultant. All terms of employment, including hours, wages, working conditions, discipline, hiring and discharging or any other term of employment or contract shall be determined by Consultant, and District shall have no right or authority over such persons or the terms of their employment or contract.

Therefore, neither Consultant or any third persons employed by or contracted by Consultant to perform services pursuant to this Agreement shall be entitled to workers' compensation benefits from District should Consultant or any of its employees, agents or contractors sustain an injury in the course of performing services specified in this Agreement.



Furthermore, neither Consultant nor any third persons or contractors employed by Consultant shall be entitled to any other benefits payable to employees of District. Consultant hereby agrees to defend and hold District harmless from any and all claims that may be made against District based on any contention by any third party that an employer/employee relationship exists or that a contractual relationship exists between District and that third party by reason of this Agreement. Consultant represents that it, and its employees, agents and contractors, if applicable, are properly licensed and will remain so during the progress of the Work contemplated by this Agreement.

**12. Representative of District.**

The District Administrator of District, or his or her designated representative, shall represent District in all matters pertaining to the services to be rendered under this Agreement, except where approval specifically is required by District's Board of Directors. All requirements pertaining to services to be rendered under this Agreement shall be submitted to the District Administrator. Consultant shall consult with the District Administrator on all matters relative to this Agreement and District shall cooperate with Consultant in all matters relative to this Agreement in such a manner as will result in the performance of the Work without delay.

**13. Assignment.**

Consultant shall not assign this Agreement or any interest in it, or any money due or to become due under it voluntarily, involuntarily or by operation of law without District's prior written consent. In the event of any such purported assignment without District's prior written consent, District shall have the right, in addition to all other rights provided by law, to terminate this Agreement by giving written notice to Consultant. If this Agreement is so terminated, District may contract for the completion of the Work or complete the Work itself. Damages will be computed in accordance with Section 5 of this Agreement. If this Agreement is so terminated pursuant to the provisions of this paragraph, Consultant agrees to waive and hereby does waive all other claims against District for profits, loss or damage because of such termination.

Unless specifically stated to the contrary in any written consent to an assignment, no assignment shall release or discharge the assignor from any performance, duty, obligation or responsibility under this Agreement.

**14. Records.**

Consultant shall retain and maintain, for a period of not less than four (4) years following termination of this Agreement, all time records, accounting records and vouchers and all other records with respect to all matters concerning services performed, compensation paid, and expenses reimbursed pursuant to the terms of this Agreement. Consultant shall make available to District's agents for examination all such records and will permit District's agents to audit, examine and reproduce such records upon request by District at any time during normal business hours.

**15. Entire Agreement.**

This writing and the documents incorporated herein by reference as Exhibit A represents the sole, entire, exclusive and integrated contract between the parties concerning the Work, and supersedes all prior oral and/or written negotiations, representations or contracts. Each party to this Agreement acknowledges that no representations or promises have been made by any party hereto which are not embodied herein, and that no other agreement or promise not contained in this Agreement or in the incorporated documents shall be valid or binding. This Agreement may be amended only by a subsequent written contract approved and executed by both parties.

**16. Successors and Assignment.**

This Agreement shall bind and inure to the benefit of the heirs, successors and assigns of the parties; however, Consultant shall not subcontract, assign or transfer this Agreement or any part of it without the prior written consent of District.

**17. No Waiver of Rights.**

Any waiver at any time by either party of its rights as to a breach or default of this Agreement shall not be deemed to be a waiver as to any other breach or default. No payment by District to Consultant shall be considered or construed to be an approval or acceptance of any Work or a waiver of any breach or default. The use by either party of any remedy specified herein for the enforcement of this Agreement is not exclusive and shall not deprive the party using such remedy of utilizing any remedy provided by law.

**18. Severability.**

If any part of this Agreement is held to be void, invalid or unenforceable, then the remaining parts will nevertheless continue in full force and effect.

**19. Attorneys Fees.**

In the event any arbitration, litigation or other action or proceeding of any nature between District and Consultant becomes necessary to enforce or interpret all or any portion of this Agreement, or in the event of any alleged breach by either party of any of the terms hereof, it is mutually agreed that the prevailing party will be entitled to an award of reasonable attorneys fees, costs and expenses from the other party. The prevailing party will be entitled to an award of attorney's fees in an amount sufficient to compensate the prevailing party for all attorneys fees incurred in good faith.

20. **Governing Law.**

This Agreement will be governed by and construed in accordance with the laws of the State of California.

21. **Notice.**

Any notice, invoice or other communication that is required or permitted to be given under this Agreement shall be in writing and either served personally or sent by prepaid, first class U.S. mail addressed as follows:

District: Orangevale Recreation and Park District  
6826 Hazel Avenue  
Orangevale, CA 95662  
Attention: Greg Foell

Consultant: MTW  
10411 Old Placerville Road, Suite 205  
Sacramento, CA 95827  
Attention: Peter Larimer

Any party may change its address by notifying the other party of the change in the manner provided above.

**ORANGEVALE RECREATION AND PARK DISTRICT**

By: \_\_\_\_\_

Name: Greg Foell  
Title: District Administrator

**MTW GROUP**

By: \_\_\_\_\_

Name: Peter Larimer  
Title: Principal

**Exhibit A**

**Scope of Services**

**1. Project Understanding**

The Work consists of surveying the existing irrigation heads, control valves, quick couplers, and gate valves at the Orangevale Community Park, 7301 Filbert Avenue, Orangevale, CA 95662. After the survey, the consultant will then operate the irrigation system and design the lateral lines locations the best we can to produce an as-built irrigation plan for the park district's use.

**2. Scope of Services**

The Consultant will produce an as-built design drawing of the irrigation system at Orangevale Community Park. The District will provide base information for use by the Consultant.

**3. Compensation**

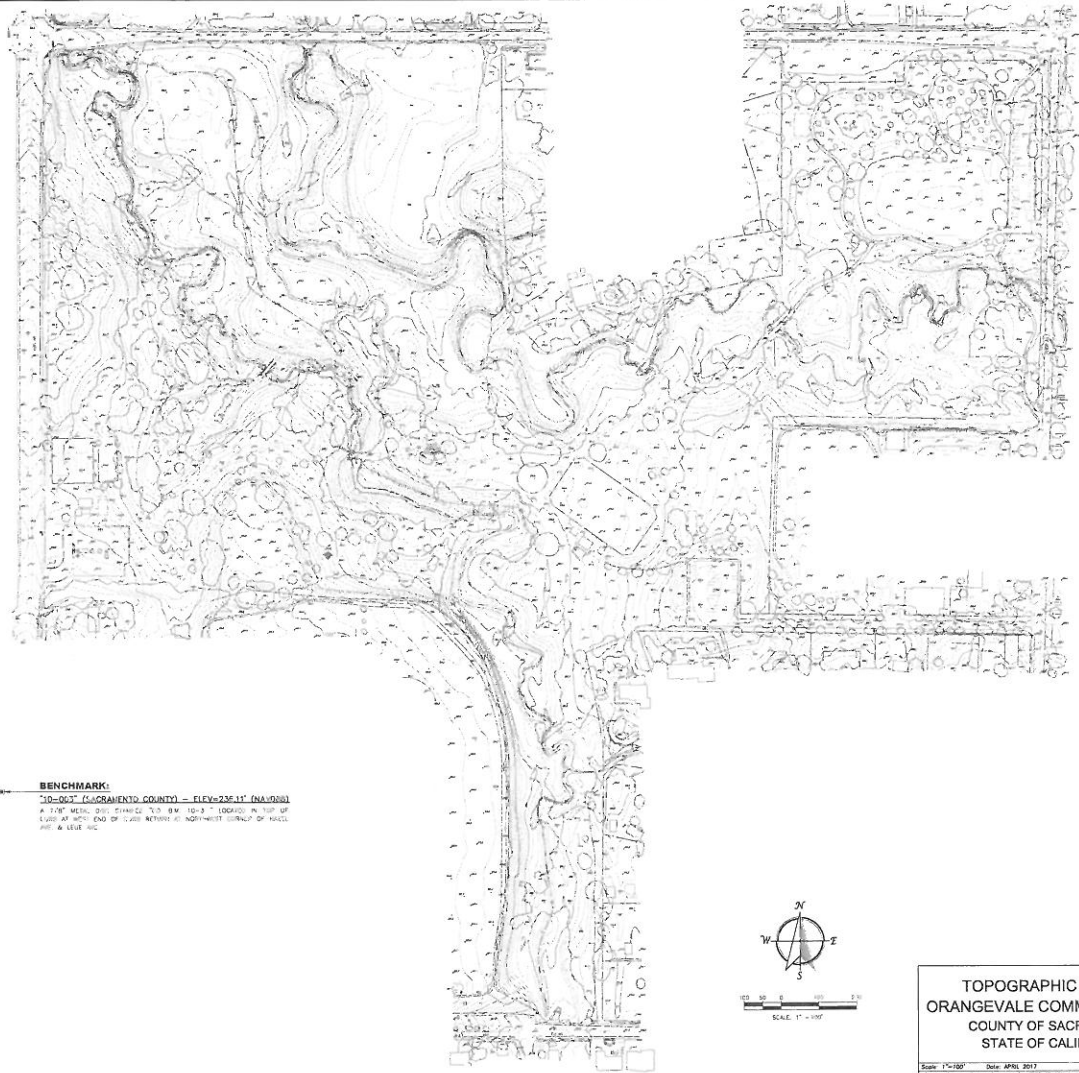
The fee for services described above shall be a lump sum amount of Three Thousand Five Hundred Dollars, payable at the completion of the project:

Completed Project	\$3,500
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**4. Record Documents**

Upon completion of work, the Consultant will compile for and deliver to the District a reproducible set of Record Documents.





JOB #407-001

**TOPOGRAPHIC SURVEY**  
**ORANGEVALE COMMUNITY PARK**  
**COUNTY OF SACRAMENTO**  
**STATE OF CALIFORNIA**

**TSD ENGINEERING, INC.**  
 31 Niscomi Street, Suite #160  
 Folsom, CA 95630  
 Phone: (916) 958-0707  
 Fax: (916) 958-0701  
 klamm@tsdeng.com

Scale: 1" = 100' Date: APRIL 2017  
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