



STAFF REPORT

Date: June 23, 2026
To: FRRPD Board of Directors
From: Brian Wilson, General Manager
SUBJECT: Public Hearing – Fiscal Year 2026-27 Park Maintenance and Recreation Improvement District Assessment

Recommended Action

Conduct the public hearing regarding the proposed Fiscal Year 2026-27 Park Maintenance and Recreation Improvement District Assessment and adopt the Resolution Confirming the Engineer's Report and Ordering the Levy of Assessments for Fiscal Year 2026-27.

Background

The Park Maintenance and Recreation Improvement District was established in 2002 following approval by affected property owners pursuant to the Landscaping and Lighting Act of 1972 and Proposition 218. The assessment provides a dedicated local funding source for the maintenance, operation, servicing, and improvement of District parks and recreation facilities.

Each year, the District is required to prepare an Engineer's Report, conduct a public hearing, and consider the continuation of the assessment for the upcoming fiscal year.

Discussion/Analysis

The Park Maintenance and Recreation Improvement District Assessment was approved by property owners in 2002 and is continued annually through the assessment proceedings established under the Landscaping and Lighting Act of 1972 and Proposition 218.

The annual process requires the Board to conduct a public hearing to receive public testimony regarding the proposed Engineer's Report and levy of assessments for Fiscal Year 2026-27.

The Engineer's Report, prepared by SCI Consulting Group, outlines the assessment methodology, budget, and proposed assessment rates for Fiscal Year 2026-27. As part of the public hearing, Brandon Vanleuven of SCI Consulting Group will be available via Zoom to present the Engineer's Report and answer questions from the Board and members of the public.

Following the public hearing, the Board may consider adoption of the Resolution Confirming the Engineer's Report and Ordering the Levy of Assessments for Fiscal Year 2026-27.

Fiscal Impact

The proposed assessment will generate approximately \$343,410 in assessment revenue to support eligible park maintenance improvements during Fiscal Year 2026-27. The District will contribute additional non-assessment funding toward maintenance and operations as identified in the Engineer's Report.

Attachments

1. Engineer's Report – Fiscal Year 2026-27 Park Maintenance and Recreation Improvement District
2. Resolution Confirming the Engineer's Report and Ordering the Levy of Assessments for Fiscal Year 2026-27

**RESOLUTION NO. 2104-26****A RESOLUTION APPROVING ENGINEER'S REPORT,
CONFIRMING DIAGRAM AND ASSESSMENT AND ORDERING THE CONTINUATION OF ASSESSMENT
FOR FISCAL YEAR 2026-27 FOR THE PARK MAINTENANCE
AND RECREATION IMPROVEMENT DISTRICT OF
THE FEATHER RIVER RECREATION AND PARK DISTRICT**

RESOLVED, by the Board of Directors of the Feather River Recreation and Park District (the "Board"), State of California, that

WHEREAS, on July 24th, 2002 by its Resolution No. 820-02, this Board ordered formation of a landscaping and lighting district pursuant to the Landscaping and Lighting Act of 1972 (Part 2 of Division 15 of the California Streets and Highways Code (commencing with Section 22500 thereof) (the "District").

WHEREAS, the purpose of the District is for the installation, maintenance and servicing of the improvements described in the annual Engineer's Report; and

WHEREAS, by its Resolution No. 2094-26, A Resolution Directing Preparation of the Engineer's Report for the Continuation of the Park Maintenance and Recreation Improvement District of the District, this Board designated SCI Consulting Group as Engineer of Work and ordered said Engineer to make and file a report in writing in accordance with and pursuant to the Landscaping and Lighting Act of 1972, Streets and Highways Code 22500, and Article XIII D of the California Constitution; and

WHEREAS, the first Engineer's Report for Fiscal Year 2002-03 described how the assessment district would be established, determined the uses of the assessment funds, established the methodology by which the assessments would be applied to properties in the District, established that the assessment is subject to an annual adjustment tied to the annual change in the Consumer Price Index for the San Francisco Bay Area, and stated that the assessment would continue year-to-year until terminated by the District Board of Directors; and

WHEREAS, although the methodology by which the assessments are applied to properties in the District does not change from year to year, a new Engineer's Report is prepared each year in order to establish the CPI adjustment for that year; the new maximum authorized assessment rate for that year; the budget for that year; and the amount to be charged to each parcel in the District that year, subject to that year's assessment rate and any changes in the attributes of the properties in the District, including but not limited to use changes, parcel subdivisions, and/or parcel consolidations; and

WHEREAS, the report was duly made and filed with the Secretary of the Board and duly considered by this Board and found to be sufficient in every particular, whereupon it was determined that the report should stand as the Engineer's Report for all subsequent proceedings under and pursuant to the aforesaid resolution, and that June 23, 2026 at the hour of 5:30 p.m., or as soon after as practical, at the Oroville Convention Center, 1200 Myers Street, Oroville, California 95965, were appointed as the time and place for a hearing by this Board on the question of the levy of the proposed assessment, notice of which hearing was given as required by law; and

WHEREAS, at the appointed time and place the hearing was duly and regularly held, and all persons interested and desiring to be heard were given an opportunity to be heard, and all matters and things pertaining to the continuation of assessment were fully heard and considered by this Board, and all oral statements and all written protests or communications were duly heard, considered and overruled, and this Board thereby acquired jurisdiction to order the continuation of assessment and the confirmation of the diagram and assessment prepared by and made a part of the Engineer's Report to pay the costs and expenses thereof;

WHEREAS, the assessment is being levied without regard to property valuation of the properties involved; and

NOW, THEREFORE, IT IS FOUND, Determined AND ORDERED, that:

1. The public interest, convenience and necessity require that the continuation be made.
2. The District benefited by the improvements and assessed to pay the costs and expenses thereof, and the exterior boundaries thereof, are as shown by a map thereof filed in the office of the Secretary of the Board, which map is made a part hereof by reference thereto.
3. The Engineer's Report as a whole and each part thereof, to with:
 - (a) the Engineer's estimate of the itemized and total costs and expenses of maintaining the improvements and of the incidental expenses in connection therewith;
 - (b) the diagram showing the assessment district, plans and specifications for the improvements to be maintained and the boundaries and dimensions of the respective lots and parcels of land within the District; and
 - (c) the assessment of the total amount of the cost and expenses of the proposed maintenance of the improvements upon the several lots and parcels of land in the District in proportion to the estimated special benefits to be received by such lots and parcels, respectively, from the maintenance, and of the expenses incidental thereto; are finally approved and confirmed.

4. Final adoption and approval of the Engineer's Report as a whole, and of the plans and specifications, estimate of the costs and expenses, the diagram and the assessment, as contained in the report as hereinabove determined and ordered, is intended to and shall refer and apply to the report, or any portion thereof as amended, modified, or revised or corrected by, or pursuant to and in accordance with, any resolution or order, if any, heretofore duly adopted or made by this Board.
5. The assessment to pay the costs and expenses of the maintenance of the improvements for fiscal year 2026-27 is hereby continued. For further particulars pursuant to the provisions of the Landscaping and Lighting Act of 1972, reference is hereby made to the Resolution Directing Preparation of Engineer's Report.
6. Based on the oral and documentary evidence, including the Engineer's Report, offered and received at the hearing, this Board expressly finds and determines (a) that each of the several lots and parcels of land will be specially benefited by the maintenance of the improvements at least in the amount if not more than the amount, of the assessment apportioned against the lots and parcels of land, respectively, and (b) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, the aforesaid finding and determination as to special benefits.
7. Upon the adoption of this resolution, but in no event later than the second Monday in August following such adoption, the Secretary of the Board shall file a certified copy of the diagram and assessment and a certified copy of this resolution with the Auditor of the County of Butte. Upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the assessment, in accordance to Streets and Highway Codes 22645 et seq. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all laws providing for the collection and enforcement of County taxes shall apply to the collection and enforcement of the assessments. After collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the Feather River Recreation and Park District.
8. Upon receipt of the moneys representing assessments collected by the County, the General Manager shall deposit the moneys in the District Treasury to the credit of the improvement fund previously established under the distinctive designation of the District.

DULY AND REGULARLY ADOPTED by the Governing Board of the Feather River Recreation and Park District this 23rd day of June, 2026 by the following roll call vote:



Ayes:

Noes:

Absent:

Abstain:

Attest: _____

Greg Passmore, Chairperson

Robert Brian Wilson, General Manager



FEATHER RIVER RPD

Park Maintenance and Recreation Improvement
District

ENGINEER'S REPORT

Fiscal Year 2026-27

June 2026



Engineer of Work:



SCI Consulting Group

Public Finance Consulting Services

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Feather River Recreation and Park District

Board of Directors

Scott Kent Fowler, Director

Greg Passmore, Director

Michelle Huffman, Director

Shannon DeLong, Director

Devin Thomas, Director

General Manager

Brian Wilson

Finance Manager

Aaron Marques

District Legal Counsel

Brian Hamman (SacValleyLaw)

Engineer of Work

SCI Consulting Group

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

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Introduction

Overview

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

The Park District’s parks are summarized as follows:

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

The Park District’s facilities are summarized as follows:

- Oroville Convention Center at 1200 Myers Street (for administrative offices and indoor recreation programming)
- Bedrock Tennis Courts
- Feather River Bike Trail (west of nature center)
- Forbestown Hall
- Gary Nolan Baseball Complex
- Nelson Pool
- Nelson Complex
- Palermo Pool
- Palermo Community Center
- Yuba Feather Museum (leased to Yuba Historical Society)

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

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

Assessment Process

In May of 2002, the Park District conducted an assessment ballot proceeding pursuant to the requirements of Article XIII D of the California Constitution ("The Taxpayer's Right to Vote on Taxes Act"), and the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act"). During this ballot proceeding, property owners in the Park District were provided with a notice and ballot for the proposed special assessment. A 45-day period was provided for balloting and a public hearing was conducted on July 17, 2002. At the public hearing, all ballots returned within the 45-day balloting period were tabulated.

It was determined at the public hearing that 50.4% of the weighted ballots returned were in support of the assessment. Since the assessment ballots submitted in opposition to the proposed assessments did not exceed the assessment ballots submitted in favor of the assessments (with each ballot weighted by the proportional financial obligation of the property for which ballot was submitted), the Park District gained the authority to approve the levy of the assessments for fiscal year 2002-03 and to continue to levy them in future years.

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

This Engineer's Report ("Report") was prepared to establish the budget for the continued improvements, installation, maintenance and servicing costs that would be funded by the proposed 2026-27 assessments, determine the benefits received by property from such improvements and services within the Park District and apportion the assessments to lots and parcels within the Park District. This Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and Article XIID of the California Constitution (the "Article").

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

Following the minimum 10-day time period after publishing the notice, a public hearing must be held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for June 23, 2026. At this hearing, the Board will consider approval of a resolution confirming the continuation of the assessments for fiscal year 2026-27. If so confirmed and approved, the assessments will be submitted to the County Auditor for inclusion on the property tax rolls for fiscal year 2026-27.

Legal Analysis

Proposition 218

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

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

Silicon Valley Taxpayers Association, Inc. v Santa Clara County Open Space Authority

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

- Benefit assessments are for special, not general, benefit
 - The services and/or improvements funded by assessments must be clearly defined
 - Special benefits are directly received by and provide a direct advantage to property in the assessment district
1. The Improvement District is divided into separate zones of benefit, and the assessment revenue derived from real property in each zone is extended only on specifically identified park and recreational improvements and/or maintenance and servicing of those improvements in that zone and other improvements in the Improvement District that confer special benefits to property in that zone.
 2. The use of zones of benefit ensures that the park and recreational improvements constructed and maintained with assessment proceeds are located in close proximity to the real property subject to the assessment, and that such improvements provide a direct advantage to the property in the zone.
 3. Due to their proximity to the assessed parcels, the improvements and maintenance thereof financed with assessment revenues in each zone benefit the properties in that zone in a manner different in kind from the benefit that other parcels of real property in the Improvement District derive from such improvements, and the benefits conferred on such property in each zone are more extensive and direct than a general increase in property values.
 4. The assessments paid in each zone of benefit are proportional to the special benefit that each parcel within that zone receives from such improvements and the maintenance thereof because:
 - a. The specific park and recreational improvements and maintenance and utility costs thereof in each zone and the costs thereof are specified in this Engineer's Report; and
 - b. Such improvement and maintenance costs in each zone are allocated among different types of property located within each zone of benefit, and equally among those properties which have similar characteristics and receive similar special benefits.

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

Dahms v. Downtown Pomona Property

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

Bonander v. Town of Tiburon

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

Beutz v. County of Riverside

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

Golden Hill Neighborhood Association v. City of San Diego

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

Compliance with Current Law

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

This Engineer's Report is consistent with *Beutz*, *Dahms* and *Greater Golden Hill* because the Services will directly benefit property in the Assessment District and the general benefits have been explicitly calculated and quantified and excluded from the assessments. Moreover, while *Dahms* could be used as the basis for a finding of 0% general benefits, this Engineer's Report establishes a more conservative measure of general benefits.

The Engineer's Report is consistent with *Bonander* because the Assessments have been apportioned based on the overall cost of the improvements and proportional special benefit to each property.

Plans & Specifications

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

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

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

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

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

“Servicing” means the furnishing of electric current or energy for the operation or lighting of any improvements, and water for irrigation of any landscaping or the maintenance of any other improvements.

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

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

Fiscal Year 2026-27 Estimate of Cost and Budget

Introduction

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

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

Summary of Park District's Improvement Plans

The budget to be financed by the assessments is partially based on the results of an independent survey conducted for the Park District, which indicated property owners' priorities for various improvement projects and park maintenance services, and staff determination of other needed park and recreation improvements. Projects have been selected based on how closely they meet the needs expressed by the survey results. Projects have been chosen throughout the Park District in order to ensure that all properties in the narrowly drawn Assessment District boundaries will receive improved access to better maintained and improved parks in their area. The Estimate of Cost provided in this Report is for fiscal year 2026-27 and is derived from a multi-year improvement plan that will add new parks to the Park District's infrastructure; improve park and recreation area security by enhancing security lighting; replace outdated playground equipment; keep pace with the rising costs of park maintenance to help ensure the continued beauty, usability, and accessibility of the Park District's parks, playfields, and recreation areas; develop playfields and youth oriented activity areas. The District Master Plan has been developed and is available for review at the Park District offices. In addition, supplemental plans may be developed and filed with the General Manager of the Park District.

Multi-Year Improvement Plan Highlights

- Improved park and recreation facility maintenance
- Additional walkways and security lighting at neighborhood parks and sports fields to protect and maintain the Improvements

- Upgraded recreation areas, playgrounds and restrooms to improve access for the disabled
- Recreational improvements at neighborhood parks
- Sport court repairs and lighting upgrades
- Gary Nolan/Playground Park repairs and lighting upgrades
- Riverbend Park (multi-use fields)

Budget for Fiscal Year 2026-27

The budget presented on the next page lists the improvement projects and park maintenance and security services that would, in part, be funded by the Improvement District in Fiscal Year 2026-27 if the proposed assessments are continued by the Park District Board.

Figure 1 – Estimate of Cost, Fiscal Year 2026-27

Park & Recreation Expenses (Installation, Maintenance & Servicing) ¹		Total Budget		
	Fuel		\$50,000	
	Professional & Outside Svcs		\$235,000	
	Consumables		\$30,650	
	Repairs and Maintenance Payroll		\$800,948	
	Other Maintenance Expenses		\$246,000	
	Security		\$30,000	
	Equipment		\$35,000	
			<u>\$1,427,598</u>	
Total Costs			<u>\$1,427,598</u>	
Total Benefit of Improvements			\$1,427,598	
SFE Units	Single Family Equivalent Units (SFE)		18,797	
Benefit Received per Unit			\$75.95	
Less:				
	District Contribution ²		<u>(1,099,885)</u>	
	Net Cost of Installation, Maintenance and Servicing		\$327,713	
Incidental Costs				
	Collection and Administration		\$5,698	
	Allowance for Contingencies ³		\$10,000	
			<u>\$343,410</u>	
Total Park Maintenance and Recreation Improvement District Budget ⁴			\$343,410	
(Net Amount to be Assessed)				
Budget Allocation to Property				
	Zone of Benefit	Total Budget *	SFE Units	SFE Rate per Unit
	Zone A	\$342,836	18734	\$18.30
	Zone B	\$574	63	\$9.15
	Totals	<u>\$343,410</u>	<u>18797</u>	-
* All assessments are rounded to lower even penny. Therefore, the budget amount may slightly differ from the assessment rate.				

Notes to Estimate of Cost:

1. The item, Maintenance & Operation would provide funding for enhanced maintenance of all parks and recreation facilities on a daily basis, seven days per week. Improvements would include mowing turf, trimming and caring for landscaping, fertilization and aeration of grounds and playfields, routine maintenance and safety inspections, painting, replacing/repairing broken or damaged equipment, trash removal and cleanup, irrigation and irrigation system maintenance, and other services as needed. The itemized budgets for these amounts are shown.
2. As discussed in the following section, at least 9.4% of the cost of Improvements must be funded from sources other than the assessments to cover any general benefits from the Improvements. Therefore, Figure 1 shows over 9.4% of the cost of Improvements without the projects hoped to be completed, as well as over 9.4% of the cost with the projects hoped to be completed. As is reflected in Figure 1, the Park District will contribute over 75%, much more than either of these amounts, which more than covers any general benefits from the Improvements.
3. The item, Allowance for Contingencies is to account for any uncollectible assessments.
4. The Act requires that proceeds from the assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the Improvement District. Moreover, funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the fiscal year (June 30, 2027), must be carried over to the next fiscal year. The Park District may also establish a reserve fund for contingencies and special projects as well as a capital improvement fund for accumulating funds for larger capital improvement projects or capital renovation needs. Any remaining unexpended balance would either be placed in the reserve fund, the capital improvement fund, or would be used to reduce future years' assessments.

Method of Apportionment

Overview of Apportionment

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

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

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

Discussion of Benefit

In summary, the assessments can only be levied based on the special benefit to property. Any and all general benefit must be funded from another source. This special benefit is received by property over and above any general benefits from the Improvements. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

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

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

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

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

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

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

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

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

Benefit Factors

The special benefits from the Improvements are listed below:

Proximity to improved parks and recreational facilities

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

In absence of the assessments, the Improvements would not be provided and the parks and recreation areas in the Improvement District would be degraded due to insufficient funding for maintenance, upkeep and repair. Therefore, the assessments provide Improvements that are over and above what otherwise would be provided. Improvements that are over and above what otherwise would be provided do not by themselves translate into special benefits but when combined with the unique proximity and access enjoyed by parcels in the Improvement District, they provide a direct advantage and special benefit to property in the Improvement District.

Access to improved parks and recreational areas

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

Improved views

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

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

In large part because it is cost prohibitive to provide large open land areas on property in the Improvement District, the residential, commercial and other benefiting properties in the Improvement District do not have large outdoor areas and green spaces. The parks in the Improvement District provide these larger outdoor areas that serve as an effective extension of the land area for proximate properties because the Improvements are uniquely proximate and accessible to property in close proximity to the Improvements. The Improvements, therefore, provide an important, valuable and desirable extension of usable land area for the direct advantage and special benefit of properties with good and close proximity to the Improvements.

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

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

Benefit Finding

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

General versus Special Benefit

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

In other words:

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

There is no widely-accepted or statutory formula for general benefit. General benefits are benefits from improvements or services that are not special in nature, are not “particular and distinct” and are not “over and above” benefits received by other properties. SVTA vs. SCCOSA provides some clarification by indicating that general benefits provide “an indirect, derivative advantage” and are not necessarily proximate to the improvements.

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

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

A formula to estimate the general benefit is listed below:

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

In the 2009 Dahms case, the court upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments were directly provided within the assessment district. It is also important to note that the improvements and services funded by the assessments in Pomona are similar to the improvements and services funded by the Assessments described in this Engineer’s Report and the Court found these improvements and services to be 100% special benefit. Also similar to the assessments in Pomona, the Assessments described in this Engineer’s Report fund improvements and services directly provided within the Assessment District and every benefiting property in the Assessment District enjoys proximity and access to the Improvements. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Assessments. However, in this Report, the general benefit is more conservatively estimated and described, and then budgeted so that it is funded by sources other than the Assessment.

Calculating General Benefit

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

Benefit to Property Outside the Improvement District

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

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

Assumptions:

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

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

Benefit to Property *Inside* the District that is *Indirect and Derivative*

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

Benefit To The Public At Large

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

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

Total General Benefits

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

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

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

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

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

The Park District's total budget for maintenance and improvement of its parks and recreational facilities is \$1,427,598. Of this total budget amount, the Park District will contribute \$1,099,885 from sources other than the assessments for park maintenance and operation. This contribution by the Park District equates greater than 75% of the total budget for maintenance and improvements and constitutes far more than the amount attributable to the general benefits from the Improvements.

Zones of Benefit

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

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

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

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

The SVTA vs. SCCOSA decision indicates:

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

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

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

Apportionment

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

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

The next step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home, or, in other words, on the basis of Single Family Equivalents (SFE). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer’s Report, all properties are designated a SFE value, which is each property’s relative benefit in relation to a single family home on one parcel. In this case, the “benchmark” property is the single family detached dwelling which is one Single Family Equivalent or one SFE.

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

³ For example, in *Federal Construction Co. v. Ensign (1922) 59 Cal.App. 200 at 211*, the appellate court determined that a sewer system specially benefited property even though the direct benefit was to the people who used the sewers: “Practically every inhabitant of a city either is the owner of the land on which he resides or on which he pursues his vocation, or he is the tenant of the owner, or is the agent or servant of such owner or of such tenant. And since it is the inhabitants who make by far the greater use of a city’s sewer system, it is to them, as lot owners or as tenants, or as the servants or agents of such lot owners or tenants, that the advantages of actual use will redound. But this advantage of use means that, in the final analysis, it is the lot owners themselves who will be especially benefited in a financial sense.”

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

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

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

Assessment Apportionment

Residential Properties

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

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

Table 1 - Residential Density and Assessment Benefit Factors

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

Source: 1990 Census, Butte County.

Once established, Population Factors are adjusted to reflect the average structure size of different residential parcels. This adjustment is needed because the special benefits are deemed to be relative to the potential population density and building area per dwelling unit. The average structure size of a single family residence in the Feather River Recreation and Park District is 1477 square feet, whereas the average multi-family residence is 807 square feet per unit, or 55% of the size of a single family residence. Likewise, each condominium unit is 88% of the size of a single family residence and each mobile home is 50% of the size of a single family residence. These building area percentages are applied to the Population Factors to determine the SFE benefit factors for residential parcels. Therefore, a multi-family residence with a 0.79 Population Factor and a 55% building area percentage will receive 0.43 SFE.⁴ Likewise, each condominium unit receives 0.87 SFE and each mobile home receives 0.39 SFE.

⁴ (0.79 * 55% = 0.43)

Table 2 - Population and Assessment Benefit Factors

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

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

Commercial/Industrial Properties

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

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

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

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

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

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

Table 3 - Commercial/Industrial Density and Assessment Factors

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

1. Source: San Diego Association of Governments Traffic Generators Study.

2. The SFE factors for commercial and industrial parcels are applied by the half of an acre of land area or portion thereof. (Therefore, the minimum assessment for any assessable parcel in these categories is the SFE Units listed herein.)

Other Properties

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

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

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

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

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

Duration of Assessment

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

Appeals and Interpretation

Any property owner who feels that the assessment levied on the subject property is in error as a result of incorrect information being used to apply the foregoing method of assessment, may file a written appeal with the Park District General Manager or her or his designee. Any such appeal is limited to correction of an assessment during the then current or, if before July 1, the upcoming fiscal year. Upon the filing of any such appeal, the Park District General Manager or his or her designee will promptly review the appeal and any information provided by the property owner. If the Park District General Manager or her or his designee finds that the assessment should be modified, the appropriate changes shall be made to the assessment roll. If any such changes are approved after the assessment roll has been filed with the County for collection, the Park District General Manager or his or her designee is authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the Park District General Manager or her or his designee shall be referred to the Feather River Recreation and Park District Board and the decision of the Board shall be final.

Assessment

WHEREAS, on March 24, 2026 the Feather River Recreation and Park District Board adopted its Resolution initiating proceedings for the continuation of a Park Maintenance and Recreation Improvement District under the Landscaping and Lighting Act of 1972, pursuant to the provisions of the Landscaping and Lighting Act of 1972 and Article XIID of the California Constitution (collectively “the Act”), to proceed with the proposed continuation of assessments;

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

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

The amount to be paid for the improvements and the expense incidental thereto, to be paid by the Improvement District for the fiscal year 2026-27 is generally as follows in Figure 2 below.

Figure 2 – Summary Cost Estimate

<i>Feather RPD Maintenance District Fiscal Year 2026-27 Summary Cost Estimate</i>	
Park Maintenance & Operation	\$1,427,598
Incidentals	\$15,698
TOTAL BUDGET	\$1,443,296
Less:	
District Contribution	(\$1,099,885)
NET AMOUNT TO ASSESSMENTS	<u>\$343,410</u>

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

I do hereby assess and apportion said net amount of the cost and expenses of said improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said Improvement District, in accordance with the special benefits to be received by each parcel or lot, from the improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

The assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 3%. Any change in the CPI in excess of 3% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 3%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of 1) 3% or 2) the change in the CPI plus any Unused CPI as described above.

Property owners in the Assessment District, in an assessment ballot proceeding in 2002, approved the initial fiscal year benefit assessment for special benefits to their property including the CPI adjustment schedule. As a result, the assessment may continue to be levied annually and may be adjusted by up to the maximum annual CPI adjustment without any additional assessment ballot proceeding. In the event that in future years the assessments are levied at a rate less than the maximum authorized assessment rate, the assessment rate in a subsequent year may be increased up to the maximum authorized assessment rate without any additional assessment ballot proceeding.

Based on the preceding annual adjustments, the maximum assessment rate for Fiscal Year 2025-26 was \$17.78 per single family equivalent benefit unit for Zone of Benefit A and \$8.89 per single family equivalent benefit unit for Zone of Benefit B. The annual change in the CPI from December 2024 to December 2025 was 3.03% and the unused CPI from previous fiscal years was 2.69%. Therefore, the maximum authorized assessment rate for Fiscal Year 2026-27 has been increased by the allowable maximum increase from \$17.78 to \$18.30 per single family equivalent benefit unit for Zone of Benefit A and from \$8.89 to \$9.15 per single family equivalent benefit unit for Zone of Benefit B. The estimate of cost and budget in the Engineer's Report proposes assessments for fiscal year 2026-27 at the rate of \$18.30 per single family equivalent benefit unit for Zone of Benefit A, which is the maximum allowable rate and \$9.15 per single-family equivalent benefit unit for Zone of Benefit B, which is also the maximum allowable rate.

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

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Butte for the fiscal year 2026-27. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of the County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2026-27 for each parcel or lot of land within the Improvement District.

Dated June 23, 2026



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

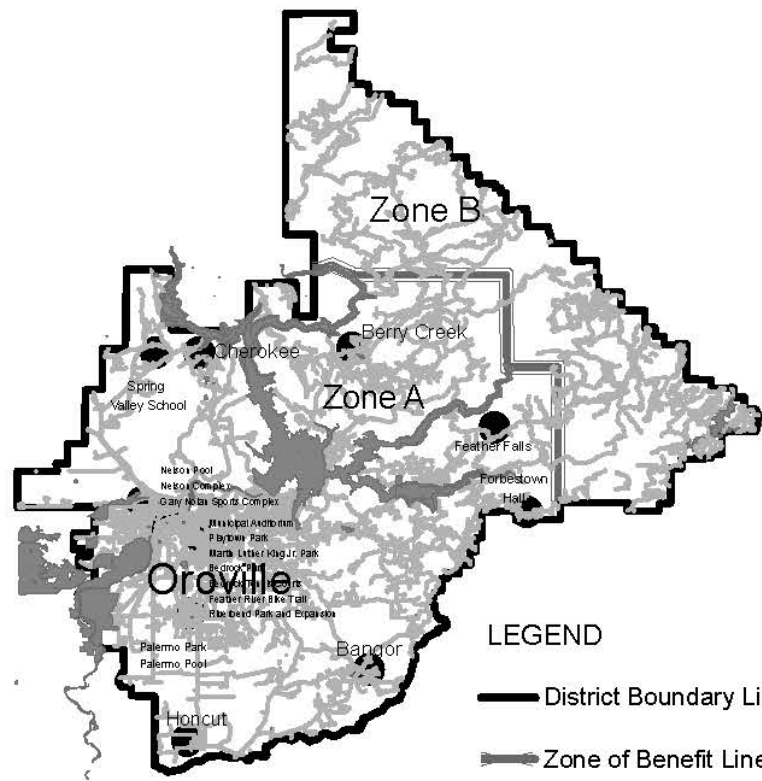
Engineer of Work

By: John W. Bliss, License No. C52091

Appendices

Appendix A – Assessment Diagram

The Improvement District includes all parcels within the boundaries of the Feather River Recreation and Park District. The boundaries of the Improvement District are displayed on the following Assessment Diagram. The lines and dimensions of each lot or parcel within the Improvement District are those lines and dimensions as shown on the maps of the Assessor of the County of Butte, for fiscal year 2026-27, and are incorporated herein by reference, and made a part of this Diagram and this Report.



LEGEND
 — District Boundary Line
 — Zone of Benefit Line

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

 SECRETARY OF THE BOARD

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

FOR THE FISCAL YEAR 20____-____ AND SAID ASSESSMENT

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

 SECRETARY OF THE BOARD

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

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

Feather River Recreation and Park District Assessment Diagram

Appendix B – Assessment Roll, FY 2026-27

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

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



STAFF REPORT

Date: June 23, 2026
To: FRRPD Board of Directors
From: Brian Wilson, General Manager
SUBJECT: Public Hearing and Adoption of Fiscal Year 2026-27 Final Budget

The District's Fiscal Year 2026-27 Final Budget has been prepared in accordance with District financial policies and strategic objectives. The budget reflects anticipated revenues and expenditures necessary to maintain current service levels, preserve District assets, and continue providing quality parks, facilities, recreation programs, and community services.

The Fiscal Year 2026-27 Preliminary Budget was previously reviewed by the Board of Directors. Since that time, staff has finalized revenue and expenditure projections and incorporated updated information necessary for adoption of the Final Budget.

DISCUSSION

The Fiscal Year 2026-27 Final Budget projects total revenues of approximately \$3,235,500 and total expenditures of approximately \$3,243,067, resulting in a planned operating deficit of approximately \$7,567.

Key budget highlights include:

- Conservative revenue projections based on current property tax and program revenue trends.
- Continued investment in District facilities, parks, and recreation programming.
- Increased funding for park patrol and security services totaling approximately \$85,000.
- Maintenance of strong fund balances and financial reserves.
- Planned reserve contributions of approximately \$250,000 to support future capital improvement projects, infrastructure replacement, equipment purchases, grant matching opportunities, and other Board-approved capital needs.
- No significant expansion of staffing levels while continuing to maintain current service levels.

Following receipt of the finalized Engineer's Report for the Benefit Assessment District, the Final Budget was revised to increase projected property tax revenue by \$10,000 and decrease projected Benefit Assessment District revenue by \$17,000, resulting in a net reduction of approximately \$7,000 from the Preliminary Budget.

The proposed budget maintains the District's commitment to fiscal responsibility while positioning the organization to address future capital and operational needs.

FISCAL IMPACT

The Fiscal Year 2026-27 Final Budget authorizes projected revenues of \$3,235,500 and expenditures of \$3,243,067. The District is projected to maintain a strong financial position with an estimated General Fund balance of approximately \$1.293 million and an increase in reserve funding of approximately \$250,000.

PUBLIC HEARING

The purpose of the public hearing is to receive public comment regarding the proposed Fiscal Year 2026-27 Final Budget prior to Board consideration and adoption.

ATTACHMENTS

1. Fiscal Year 2026-27 Final Budget



B

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Preface

"The Feather River Recreation and Park District will provide and maintain quality parks, recreation experiences and related facilities and programs for all residents of the District in a fiscally sustainable manner that compliments the natural resources and cultural heritage of our community." ~ *FRRPD Mission Statement*

Our community is blessed with amazing and abundant natural resources. With the above mission statement as our guide, we look forward to capitalizing on this natural wealth by developing and improving the recreational and park opportunities for our community and those that grace us in their travels.

Arguably the most important aspect of our mission is to serve the District's taxpayers in a fiscally sustainable manner, a goal that this FY 2026-2027 Final Budget achieves.



Dear Members of the Board of Directors,

I am pleased to present the budget for the fiscal year 2026-27 for the Feather River Recreation and Park District. This budget has been prepared in accordance with our strategic goals and financial policies, and it reflects our commitment to providing high-quality services to our community while maintaining fiscal responsibility.

Key Highlights of the Budget

Revenue Projections: Total revenues are projected at \$3,235,500. The final budget reflects modest adjustments from the preliminary budget, including an increase in projected property tax revenues and a reduction in Benefit Assessment District revenues based on the finalized Engineer's Report. Revenue estimates remain conservative and support continued operations while maintaining fiscal responsibility.

Expenditure Plan: The total expenditures are projected to be \$3,243,067.00 with significant allocations towards employee wages & benefits, utilities, and contracted services, and an additional allocation of \$85,000.00 park patrol/security services.

Financial Position: Our fund balances and reserves remain strong, with a projected ending general fund balance of approximately \$1,293,000. This ensures that we are well-positioned to continue our long-term planning efforts and address any unforeseen challenges.

The projected increase in reserve funding is primarily attributable to strong fund balances and the accumulation of prior-year revenues in excess of expenditures. These funds will be strategically reserved to support future capital improvement projects and long-term infrastructure needs.

Reserve Allocation Adjustment

The FY 2026–27 Final Budget includes a planned increase to District reserves of approximately \$250,000. This contribution reflects the District's ongoing commitment to long-term financial sustainability and proactive asset management. Strengthening reserve balances will provide funding capacity for future capital improvement projects, facility renovations, infrastructure replacement, equipment purchases, and grant matching opportunities, while helping ensure the District remains financially prepared to address unforeseen needs and emerging priorities. Potential uses of reserve funding include park and facility improvements, infrastructure replacement, equipment purchases, grant matching requirements, and other Board-approved capital projects. The ability to increase reserves while maintaining current service levels demonstrates the District's strong financial position and prudent fiscal management.



This budget reflects the District's ongoing commitment to providing quality parks, recreation programs, and community services in a fiscally responsible manner. The budget was developed through careful evaluation of operational needs, historical trends, anticipated revenues, and long-term financial objectives to ensure the effective stewardship of public resources.

I would like to thank the Board of Directors for its continued leadership and support throughout the budget development process. I look forward to working together to implement the District's priorities and continue enhancing services, facilities, and recreational opportunities for our community.

Sincerely,

Brian Wilson, General Manager
Feather River Recreation and Park District



2026 – 2027 BOARD OF DIRECTORS

BOARD MEMBERS

TERM EXPIRATION

GREG PASSMORE, CHAIR

DECEMBER 2026

MICHELLE HUFFMAN, DIRECTOR

DECEMBER 2028

SHANNON DELONG, VICE-CHAIR

DECEMBER 2028

SCOTT "KENT" FOWLER, DIRECTOR

DECEMBER 2026

DEVIN THOMAS, DIRECTOR

DECEMBER 2026

DISTRICT STAFF

POSITION

BRIAN WILSON

GENERAL MANAGER

AARON MARQUES

FINANCE MANAGER

LORIN HUSA

EXECUTIVE ADMINISTRATOR

JOE VELASQUEZ

PARK MAINTENANCE SUPERVISOR

JENNA WALKER

RECREATION SUPERVISOR

TERESA BACHELLERIE

EXECUTIVE ASSISTANT

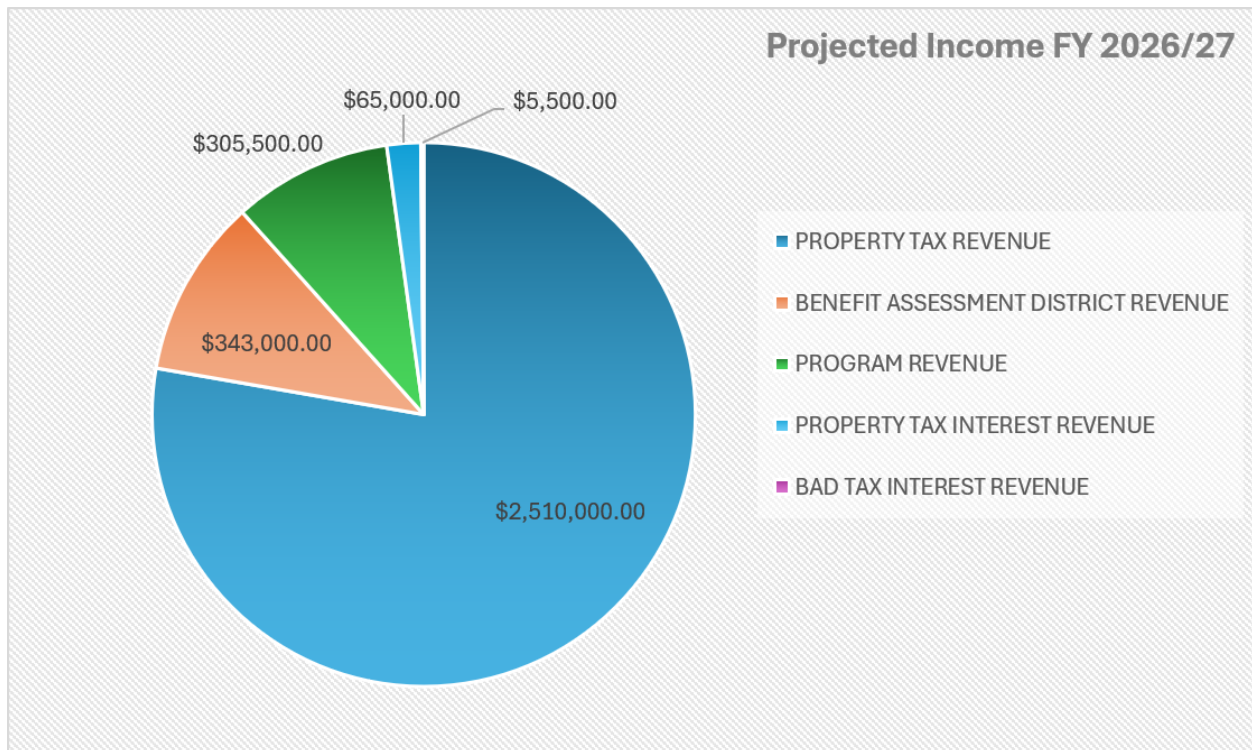


Overview of Fiscal Year 2026-2027 Proposed Final Budget: For fiscal year 2026-2027, the Feather River Recreation and Park District Final Budget contains a total spending plan of \$ 3,243,067.00.

Projected Revenue: As shown below, “Revenues by Category” charts the percentages of all revenue received by the District. Revenues are generated from property taxes, grants, current services fees, benefit assessment fees, impact fees, donations, and other miscellaneous revenues.

The Fiscal Year 2026-27 Final Budget incorporates conservative revenue projections, including property tax revenues, reflecting less than a one percent increase over the prior fiscal year. This budgeting approach supports the District’s commitment to fiscal responsibility by ensuring revenues are not overstated and that expenditures remain aligned with sustainable funding levels. Conservative revenue forecasting helps the District to effectively manage future uncertainties while continuing to provide quality parks, facilities, programs, and services to the community.

- 77.7% Property Tax Revenue
- 10.6% Benefit Assessment District Fees
- 9.5% Program Revenue
- <3.5% Interest Revenue





These monies are deposited into either the General Fund or, as in the case of benefit assessment and impact fees, into separate, special funds. Budgeted revenues for 2026-2027 are \$3,235,500.00. These revenue totals do not include the previously anticipated carry-overs from all funds, actual revenues received during the fiscal period July 1, 2025 to June 30, 2026.

General Property Taxes: These are the primary source of property tax revenue for special districts. The revenue is derived from the assessed value of properties within their boundaries and the applicable tax rate.

Special Assessments: In addition to general property taxes, special districts may levy special assessments for specific projects or services that directly benefit the properties within the district

Benefit Assessment District (BAD), approved by voters in 2002, provides Feather River Recreation and Park District with additional revenues to support park maintenance operations. It allows for an annual benefit assessment levy on property that receives a "special benefit" from the assessment. The assessment may be used to pay for services and improvements that confer a benefit to the public. Benefit assessments pay for a variety of improvements including parks and open space, capital improvements, land acquisitions and related long-term debt service, as well as the costs of on-going maintenance.

Community Facilities District In June of 2023, the Board adopted Ordinance No. 2023-01 ("Ordinance") levying special taxes within Community Facilities District No. 2022-01 (Park Maintenance) to the annual operation, maintenance, and servicing, including repair and replacement of parks, trails and recreation facilities, storm drainage facilities, landscape corridors, wetlands, and open space areas; any incidental expenses authorized by the Act. The types of services to be funded by the CFD ("Services") shall include the annual operation, maintenance and servicing, including repair and replacement of parks, trails and recreation facilities, storm drainage facilities, landscape corridors, wetlands and open space areas; any incidental expenses authorized by the Act; and any other miscellaneous or incidental services identified by the District necessary to provide the described Services herein including the collection and accumulation of funds to pay for anticipated Service, future repairs and replacements and cost shortfalls.

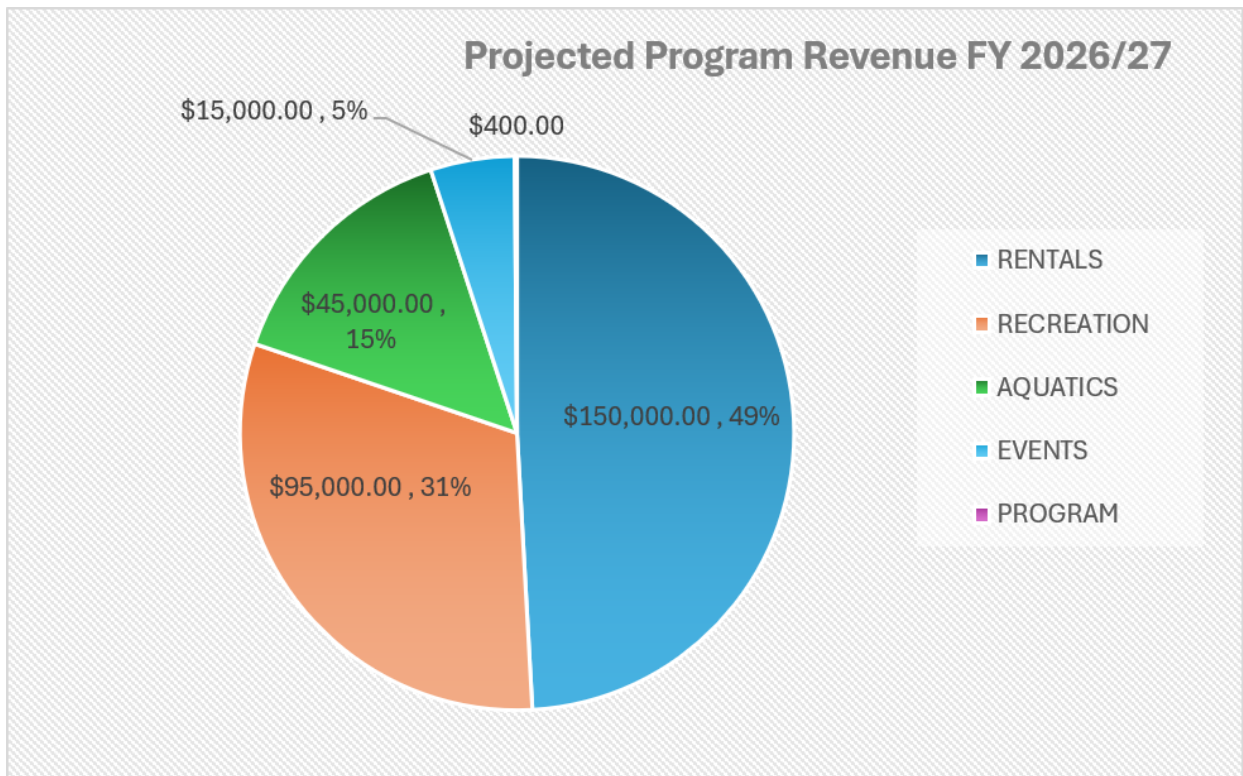
Development Impact Fees are one-time development fees on new home construction only. Such fees are used to help offset costs associated with the increased use of surrounding facilities because of new development. These fees help reduce the impact new residents have on existing park facilities and services.

Impact fee revenue use is limited to the purchase of additional land and the development of that land and/or park facilities, aquatic facilities, and community meeting centers. Special funds are maintained for the deposit of both Impact fees and Benefit Assessment fees. Transfers between funds, as determined by the Board of Directors, provide necessary funding for different projects.

Projected Program Revenue: General and current program revenues include income from the District’s ever-improving youth and adult recreation sports programming, aquatic programs, and facility rentals. These revenues provide support for a wide variety of services and programs, as well as all operations, maintenance, salaries, and benefits for the District.

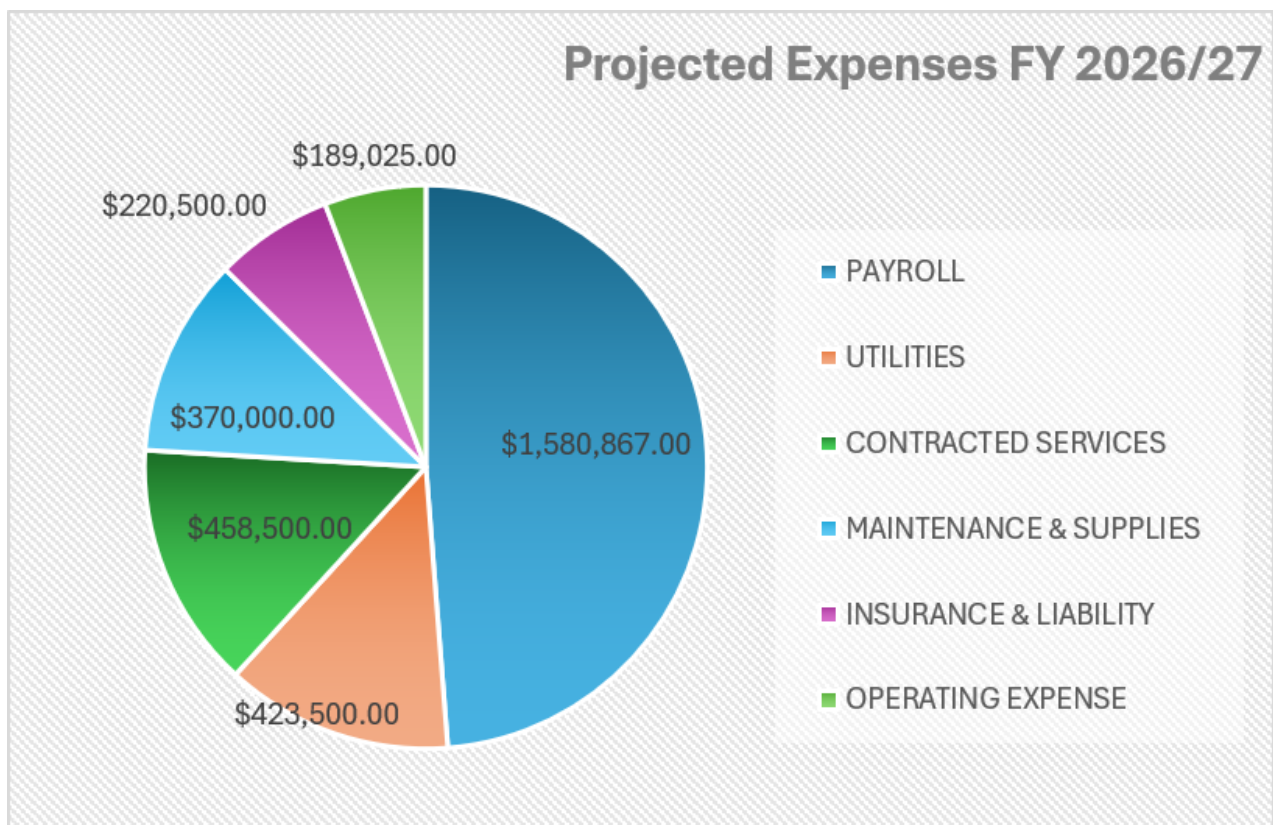
As shown below, “Projected Program Revenue” charts the percentages of all District programming revenue received including Field/Facility Rentals, Youth & Adult Sports, Aquatics and Special Events.

- 49% Field/Facility Rentals
- 31% Youth & Adult Recreation programming
- 15% Aquatics
- 5% Special Events
- <1% Miscellaneous Program Revenue



Projected Expenditures: The “Projected Expense” graph below, details how spending is allocated among the major District expenses.

- 48.7% Payroll
- 13.1% Utilities
- 14.1% Contracted Services
- 11.4% Maintenance & Supplies
- 6.8% Insurance & Liability
- 5.9% Operating Expenses



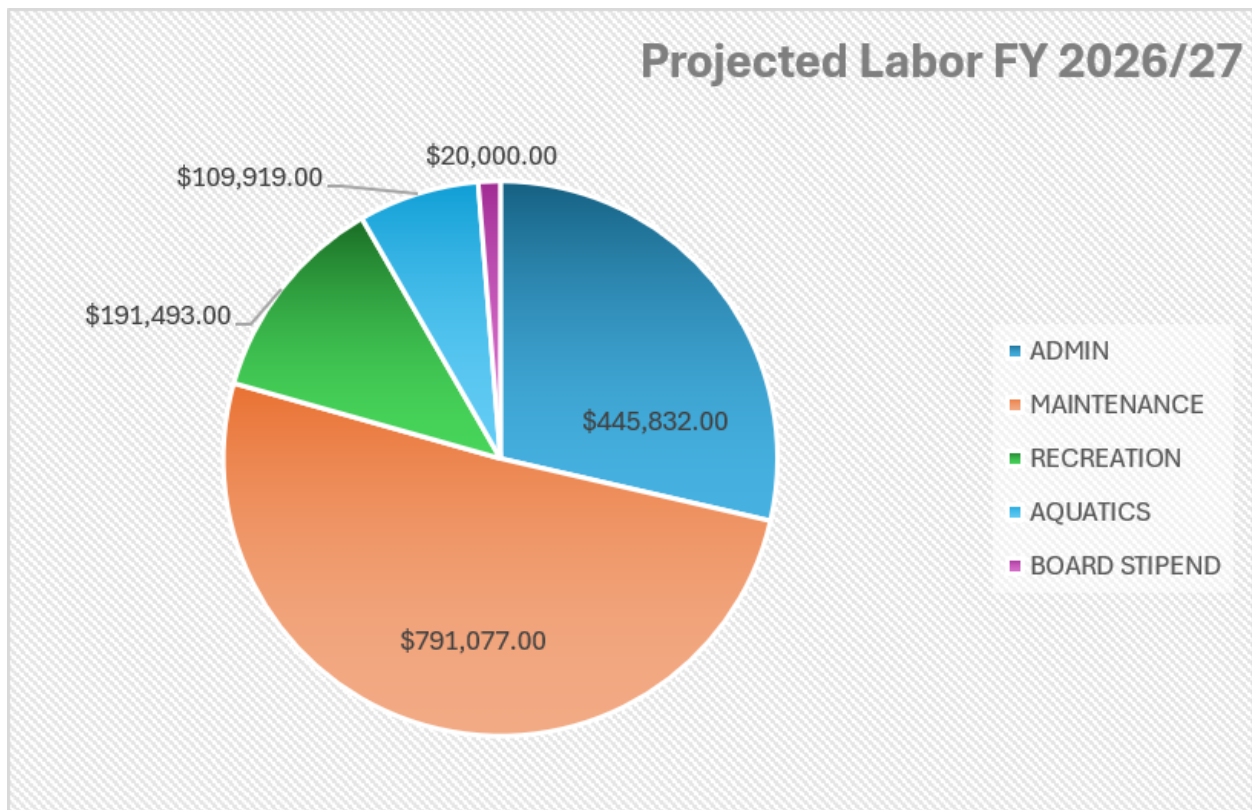
Total expenditure projections of \$3,243,067.00 represents a less than one percent increase from the previous fiscal year. Expense projections were developed using a conservative approach that recognizes ongoing uncertainty in the cost of goods, services, utilities, insurance, and other operational expenses while maintaining the District’s commitment to fiscal responsibility.



Projected Payroll Expense: The “Projected Payroll Budget” provides an overview of the anticipated costs associated with employee compensation for the FY 2026/27. Included in the totals: base wage, employer taxes, workers comp expense, and employer contributions to benefits.

As shown below, “Projected Payroll Budget” charts the percentages totals and percentages of all District wages by department.

- 50% Maintenance Department
- 28% Administration
- 13% Recreation
- 7% Aquatics
- 1% Board Stipend



FEATHER RIVER RECREATION & PARK DISTRICT

FY 2026-27 BUDGET

ACCOUNT NO.	ACCOUNT NAME		FY26-27 BUDGET PROJECTION	NOTES
REVENUES				
4010000	PROPERTY TAX REVENUE	\$	2,510,000.00	
4011000	PROPERTY TAX INTEREST REVENUE	\$	65,000.00	
4020000	BAD TAX REVENUE	\$	343,000.00	
4022000	BAD TAX INTEREST REVENUE	\$	5,500.00	
4030000	PROGRAM REVENUE	\$	305,500.00	
	Total Income	\$	3,229,000.00	

FEATHER RIVER RECREATION & PARK DISTRICT

FY 2026-27 BUDGET

EXPENSES

NOTES

PAYROLL EXPENSES

5000001	WAGES & SALARIES	\$	1,100,000.00
5000002	EMPLOYER TAXES	\$	97,150.00
5000003	EMPLOYEE BENEFITS	\$	226,000.00
5001000	GASB 68 PENSION LIABILITY	\$	137,717.00
5019003	BOD STIPENDS	\$	24,000.00
		\$	1,584,867.00

INSURANCE AND LIABILITIES

5015000	GENERAL INSURANCE	\$	155,500.00
5000004	WORKER'S COMP.	\$	65,000.00
		\$	220,500.00

MAINTENANCE & SUPPLIES

5013000	EQUIPMENT RENTAL	\$	12,500.00
5014003	SITE/SHOP FF&E	\$	35,000.00
5022001	BUILDINGS R&M	\$	10,000.00
5022002	EQUIPMENT R&M	\$	20,000.00
5022004	GROUNDS R&M	\$	110,000.00
5022007	VEHICLE R&M	\$	15,000.00
5022008	AQUATICS POOL R&M	\$	50,000.00
5022009	OUTSIDE CONTRACTOR/SERVICES R&M	\$	25,000.00
5022010	PROJECT MATERIAL R&M	\$	6,000.00
5022011	SMALL TOOLS R&M	\$	13,000.00
5022200	VANDALISM	\$	20,000.00
		\$	316,500.00

FEATHER RIVER RECREATION & PARK DISTRICT

FY 2026-27 BUDGET

EXPENSES

NOTES

FUEL

5028011	DIESEL	\$	15,000.00
5028012	RED DIESEL	\$	5,000.00
5028013	GASOLINE	\$	30,000.00
		\$	50,000.00

CONTRACTED SERVICES

5019001	AUDIT	\$	25,000.00
5019002	BANDS	\$	6,500.00
5019005	LEGAL	\$	30,000.00
5019006	JANITORIAL SERVICES	\$	90,000.00
5019008	CONSULTING	\$	25,000.00
5019009	LANDSCAPE	\$	90,000.00
5019011	PEST CONTROL	\$	5,000.00
5019012	SECURITY	\$	87,000.00
5019101	SHERIFF WORK CREW	\$	50,000.00
5019103	INFORMATION TECHNOLOGY	\$	50,000.00
		\$	458,500.00

UTILITIES

5029001	ELECTRIC	\$	200,000.00
5029002	GARBAGE	\$	50,000.00
5029003	GAS/PROPANE	\$	25,000.00
5029004	SEWER	\$	8,000.00
5029005	WATER	\$	115,500.00
5027000	INTERNET & TELECOMMUNICATIONS	\$	25,000.00
		\$	423,500.00

FEATHER RIVER RECREATION & PARK DISTRICT

FY 2026-27 BUDGET

EXPENSES

NOTES

OPERATING EXPENSES

5004000	MARKETING	\$	5,000.00
5006000	FEES	\$	5,000.00
5008000	COPYING & PRINTING	\$	2,500.00
5010001	LIVESCAN REIMBURSEMENT	\$	2,000.00
5010002	PRE-EMPLOYMENT PHYSICAL	\$	500.00
5011000	PROFESSIONAL MEMBERSHIPS	\$	17,500.00
5012000	PROFESSIONAL DEVELOPMENT	\$	10,000.00
5014004	IT HARDWARE FF&E	\$	6,000.00
5014005	IT SOFTWARE FF&E	\$	20,000.00
5016000	FINANCE INTEREST	\$	900.00
5018000	POSTAGE	\$	1,500.00
5019102	EQUIPMENT LEASES	\$	2,300.00
5021000	RENT	\$	32,000.00
5023000	PARK SAFETY	\$	10,000.00
5025001	DISTRICT CLOTHING	\$	7,500.00
5025002	OFFICE SUPPLIES	\$	6,000.00
5025003	UNION ALLOWANCE	\$	3,000.00
5025005	PROGRAM SUPPLIES	\$	15,000.00
5025006	SAFETY SUPPLIES	\$	7,500.00
5025008	VOLUNTEER SUPPLIES	\$	2,000.00
5025009	JANITORIAL SUPPLIES	\$	22,500.00
5026000	OPERATING PERMITS	\$	5,000.00
5028001	MILEAGE	\$	3,500.00
5028002	TRAVEL	\$	1,000.00
5028003	MEALS	\$	1,000.00
		\$	189,200.00

FEATHER RIVER RECREATION & PARK DISTRICT

FY 2026-27 BUDGET

		FY26-27 BUDGET PROJECTION		NOTES
Total Expense		\$	3,243,067.00	
Net Ordinary Income		\$	3,229,000.00	
Other Income/Expense				
Other Income				
8002001	FUNDRAISING REVENUE	\$	-	
8002002	SPONSORSHIP REVENUE	\$	5,000.00	
8002003	DONATIONS REVENUE	\$	1,500.00	
8005000	GAIN/(LOSS) ON ASSET DISPOSAL			
Total Other Income		\$	6,500.00	
FY26-27 BUDGET PROJECTION				
Total Other Expense		\$	-	
Net Other Income		\$	6,500.00	
Net Income		\$	(7,567.00)	

**Changes to Preliminary Budget:**

The preliminary budget has been adjusted to reflect an increase in projected property tax revenue of \$10,000 and a decrease in projected Benefit Assessment District (BAD) tax revenue of \$17,000 based on the finalized Engineer's Report. These adjustments result in a net decrease of \$7,000 in anticipated revenues from the preliminary budget projections.

FEATHER RIVER RECREATION & PARK DISTRICT

Budget Comparison

	FY 25/26	FY 26/27	FY26/27
	APPROVED	PROJECTED	BUDGET
	BUDGET	BUDGET	CHANGE
Ordinary Income/Expense			
Income			
4010000 · PROPERTY TAX REVENUE	\$ 2,584,280.00	\$ 2,510,000.00	\$ (74,280.00)
4011000 · PROPERTY TAX INTEREST REVENUE	\$ 10,000.00	\$ 65,000.00	\$ 55,000.00
4020000 · BAD TAX REVENUE	\$ 334,064.00	\$ 343,000.00	\$ 8,936.00
4022000 · BAD TAX INTEREST REVENUE	\$ -	\$ 5,500.00	\$ 5,500.00
4030000 · PROGRAM REVENUE	\$ -	\$ 500.00	\$ 500.00
4031000 · RECREATION REVENUE	\$ 90,000.00	\$ 95,000.00	\$ 5,000.00
4032000 · AQUATIC REVENUE	\$ 40,000.00	\$ 45,000.00	\$ 5,000.00
4035000 · EVENT REVENUE	\$ 15,000.00	\$ 15,000.00	\$ -
4036000 · RENTAL REVENUE	\$ 135,000.00	\$ 150,000.00	\$ 15,000.00
Total Income	\$ 3,208,344.00	\$ 3,229,000.00	\$ 20,656.00
Gross Profit	\$ 3,208,344.00	\$ 3,229,000.00	\$ 20,656.00
Expense			
5000000 · PAYROLL EXPENSES			
5000001 · WAGES & SALARIES	\$ 1,188,750.00	\$ 1,100,000.00	\$ (88,750.00)
5000002 · EMPLOYER TAXES	\$ 129,250.00	\$ 97,150.00	\$ (32,100.00)
5000003 · EMPLOYEE BENEFITS	\$ 187,165.00	\$ 226,000.00	\$ 38,835.00
5000004 · WORKER'S COMP.	\$ 75,489.00	\$ 65,000.00	\$ (10,489.00)
Total 5000000 · PAYROLL EXPENSES	\$ 1,580,654.00	\$ 1,488,150.00	\$ (92,504.00)
5001000 · GASB 68 PENSION LIABILITY	\$ 125,105.00	\$ 137,717.00	\$ 12,612.00
5004000 · MARKETING	\$ 5,000.00	\$ 5,000.00	\$ -
5006000 · FEES	\$ 5,100.00	\$ 5,000.00	\$ (100.00)
5008000 · COPYING & PRINTING	\$ 1,000.00	\$ 2,500.00	\$ 1,500.00
5010000 · ON BOARDING			
5010001 · LIVESCAN REIMBURSEMENT	\$ 2,000.00	\$ 2,000.00	\$ -
5010002 · PRE-EMPLOYMENT PHYSICAL	\$ 600.00	\$ 500.00	\$ (100.00)
Total 5010000 · ON BOARDING	\$ 2,600.00	\$ 2,500.00	\$ (100.00)
5011000 · PROFESSIONAL MEMBERSHIPS	\$ 15,000.00	\$ 17,500.00	\$ 2,500.00
5012000 · PROFESSIONAL DEVELOPMENT	\$ 12,500.00	\$ 10,000.00	\$ (2,500.00)
5013000 · EQUIPMENT RENTAL	\$ 11,000.00	\$ 12,500.00	\$ 1,500.00
5014000 · FURNITURE, FIXTURES & EQUIPMENT			
5014003 · SITE/SHOP FF&E	\$ 40,000.00	\$ 35,000.00	\$ (5,000.00)
5014004 · IT HARDWARE FF&E	\$ 6,000.00	\$ 6,000.00	\$ -
5014005 · IT SOFTWARE FF&E	\$ 15,000.00	\$ 20,000.00	\$ 5,000.00
Total 5014000 · FURNITURE, FIXTURES & EQUIPMENT	\$ 61,000.00	\$ 61,000.00	\$ -
5015000 · GENERAL INSURANCE	\$ 152,500.00	\$ 155,500.00	\$ 3,000.00
5016000 · FINANCE INTEREST	\$ 4,000.00	\$ 900.00	\$ (3,100.00)
5018000 · POSTAGE	\$ 1,500.00	\$ 1,500.00	\$ -
5019000 · CONTRACTED SERVICES			
5019001 · AUDIT	\$ 57,500.00	\$ 25,000.00	\$ (32,500.00)
5019002 · BANDS	\$ 5,000.00	\$ 6,500.00	\$ 1,500.00
5019003 · BOD STIPENDS	\$ 24,000.00	\$ 24,000.00	\$ -
5019005 · LEGAL	\$ 24,000.00	\$ 30,000.00	\$ 6,000.00
5019006 · JANITORIAL	\$ 90,000.00	\$ 90,000.00	\$ -
5019008 · CONSULTING	\$ 25,000.00	\$ 25,000.00	\$ -
5019009 · LANDSCAPE	\$ 86,400.00	\$ 90,000.00	\$ 3,600.00
5019011 · PEST CONTROL	\$ 3,500.00	\$ 5,000.00	\$ 1,500.00
5019012 · SECURITY	\$ 5,000.00	\$ 10,000.00	\$ 5,000.00

	FY 25/26	FY 26/27	FY26/27
	APPROVED	PROJECTED	BUDGET
	BUDGET	BUDGET	CHANGE
5019101 · SHERIFF WORK CREW	\$ 40,000.00	\$ 50,000.00	\$ 10,000.00
5019102 · EQUIPMENT LEASES	\$ 3,000.00	\$ 2,300.00	\$ (700.00)
5019103 · IT SERVICES	\$ 45,000.00	\$ 50,000.00	\$ 5,000.00
SUPPLEMENTAL PATROL SERVICES	\$ -	\$ 80,000.00	\$ 80,000.00
Total 5019000 · CONTRACTED SERVICES	\$ 408,400.00	\$ 487,800.00	\$ 79,400.00
5021000 · RENT	\$ 30,000.00	\$ 32,000.00	\$ 2,000.00
5022000 · REPAIR & MAINTENANCE			
5022001 · BUILDINGS R&M	\$ 10,000.00	\$ 10,000.00	\$ -
5022002 · EQUIPMENT R&M	\$ 20,000.00	\$ 20,000.00	\$ -
5022004 · GROUNDS R&M	\$ 110,000.00	\$ 110,000.00	\$ -
5022007 · VEHICLE R&M	\$ 12,000.00	\$ 12,000.00	\$ -
5022008 · AQUATICS POOL R&M	\$ 45,000.00	\$ 50,000.00	\$ 5,000.00
5022009 · OUTSIDE CONTRACTOR/SERVICES R&M	\$ 20,000.00	\$ 25,000.00	\$ 5,000.00
5022010 · PROJECT MATERIAL R&M	\$ 5,500.00	\$ 6,000.00	\$ 500.00
5022011 · SMALL TOOLS R&M	\$ 12,500.00	\$ 13,000.00	\$ 500.00
Total 5022000 · REPAIR & MAINTENANCE	\$ 235,000.00	\$ 246,000.00	\$ 11,000.00
5022200 · VANDALISM	\$ 22,000.00	\$ 20,000.00	\$ (2,000.00)
5023000 · PARK SAFETY	\$ 10,000.00	\$ 10,000.00	\$ -
5025000 · CONSUMABLES			
5025001 · DISTRIST CLOTHING	\$ 7,500.00	\$ 7,500.00	\$ -
5025002 · OFFICE SUPPLIES	\$ 5,000.00	\$ 6,000.00	\$ 1,000.00
5025003 · UNION ALLOWANCE	\$ 3,135.00	\$ 3,000.00	\$ (135.00)
5025005 · PROGRAM SUPPLIES	\$ 15,000.00	\$ 15,000.00	\$ -
5025006 · SAFETY SUPPLIES	\$ 7,500.00	\$ 7,500.00	\$ -
5025008 · VOLUNTEER SUPPLIES	\$ 2,000.00	\$ 2,000.00	\$ -
5025009 · JANITORIAL SUPPLIES	\$ 20,000.00	\$ 22,500.00	\$ 2,500.00
Total 5025000 · CONSUMABLES	\$ 60,135.00	\$ 63,500.00	\$ 3,365.00
5026000 · NOTICES & PERMITS	\$ 7,500.00	\$ 5,000.00	\$ (2,500.00)
5027000 · INTERNET & TELECOMMUNICATIONS	\$ 25,000.00	\$ 25,000.00	\$ -
5028000 · REIMBURSEMENT			
5028001 · MILEAGE	\$ 1,750.00	\$ 3,500.00	\$ 1,750.00
5028002 · TRAVEL	\$ 1,000.00	\$ 1,000.00	\$ -
5028003 · MEALS	\$ 1,000.00	\$ 1,000.00	\$ -
Total 5028000 · REIMBURSEMENT	\$ 3,750.00	\$ 5,500.00	\$ 1,750.00
5028101 · FUEL			
5028011 · DIESEL	\$ 10,000.00	\$ 15,000.00	\$ 5,000.00
5028012 · RED DIESEL	\$ 2,500.00	\$ 5,000.00	\$ 2,500.00
5028013 · GASOLINE	\$ 30,000.00	\$ 30,000.00	\$ -
Total 5028101 · FUEL	\$ 42,500.00	\$ 50,000.00	\$ 7,500.00
5029000 · UTILITIES			
5029001 · ELECTRIC	\$ 200,000.00	\$ 200,000.00	\$ -
5029002 · GARBAGE	\$ 50,000.00	\$ 50,000.00	\$ -
5029003 · GAS/PROPANE	\$ 20,000.00	\$ 25,000.00	\$ 5,000.00
5029004 · SEWER	\$ 3,600.00	\$ 8,000.00	\$ 4,400.00
5029005 · WATER	\$ 105,000.00	\$ 115,500.00	\$ 10,500.00
Total 5029000 · UTILITIES	\$ 378,600.00	\$ 398,500.00	\$ 19,900.00
Total Expense	\$ 3,199,844.00	\$ 3,243,067.00	\$ 43,223.00
Net Ordinary Income	\$ 8,500.00	\$ (14,067.00)	\$ (22,567.00)
Other Income/Expense			
Other Income			
8002002 · SPONSORSHIP REVENUE	\$ 5,000.00	\$ 5,000.00	\$ -
8002003 · DONATIONS REVENUE	\$ 1,500.00	\$ 1,500.00	\$ -

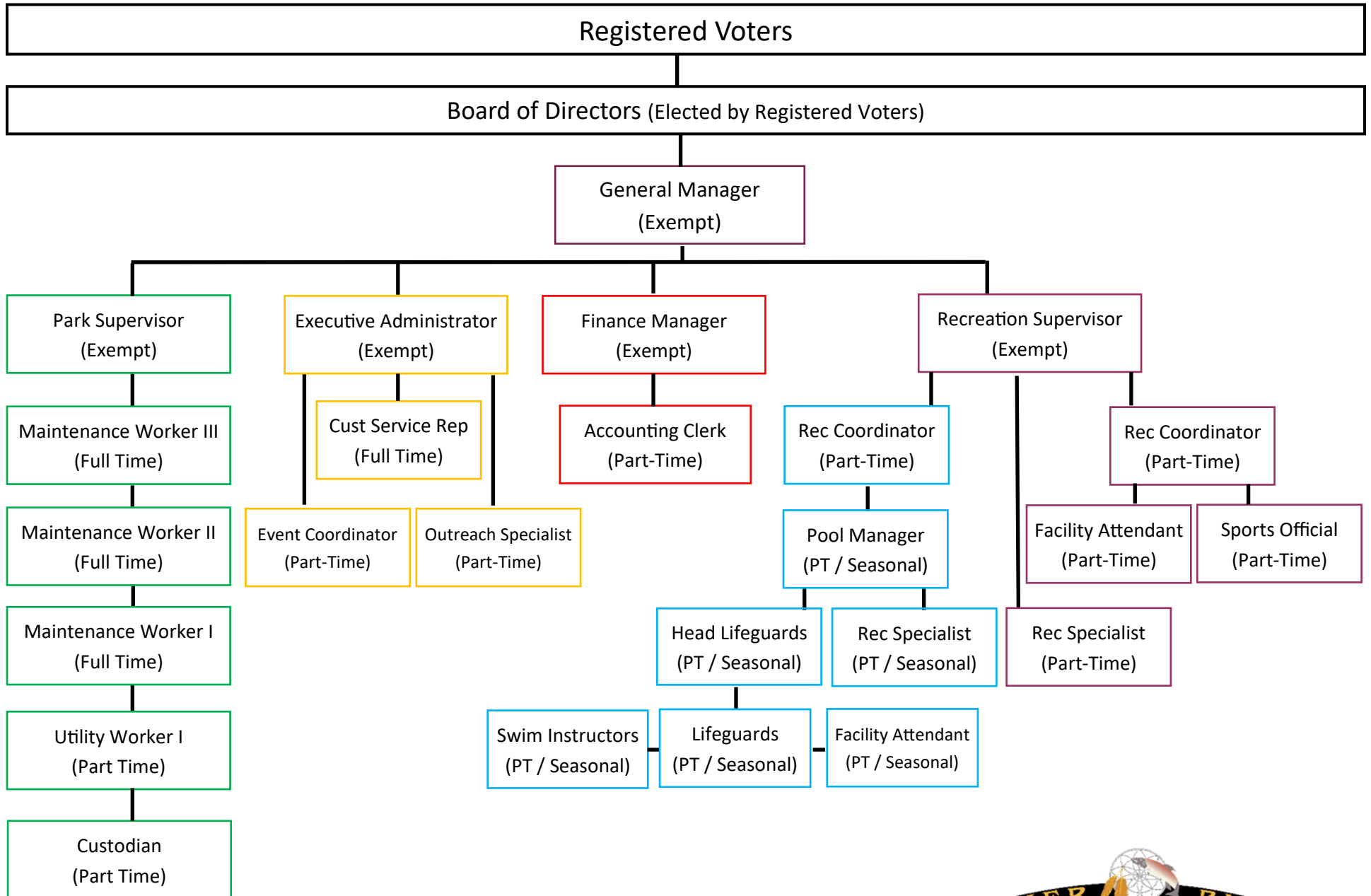
	FY 25/26	FY 26/27	FY26/27
	APPROVED	PROJECTED	BUDGET
	BUDGET	BUDGET	CHANGE
Total Other Income	\$ 6,500.00	\$ 6,500.00	\$ -
Net Other Income	\$ 6,500.00	\$ 6,500.00	\$ -
Net Income	\$ 15,000.00	\$ (7,567.00)	\$ (22,567.00)

Feather River Recreation and Park District

B

Organizational Structure

Fiscal Year 2026-2027



Organizational chart reflects reporting structure and does not represent total authorized positions





STAFFING PROJECTION FY 2026/27

General Manager	1	Full Time	Exempt
Executive Administrator	1	Full Time	Exempt
Executive Assistant	1	Full Time	Hourly
Event Coordinator	1	Part Time	Hourly
Communications & Outreach Specialist	1	Part Time	Hourly
Finance Manager	1	Full Time	Exempt
Park Supervisor	1	Full Time	Exempt
Maintenance Worker III	1	Full Time	Hourly
Maintenance Worker II	4	Full Time	Hourly
Maintenance Worker I	2	Full Time	Hourly
Utility Worker I	3	Part Time	Hourly
Custodian	2	Part Time	Hourly
Recreation Supervisor	1	Full Time	Exempt
Recreation Coordinator/Sports	1	Part Time	Hourly
Sports Officials	8	Part Time	Hourly
Facility Attendants	5	Part Time	Hourly
Recreation Specialist	3	Part Time	Hourly
Recreation Coordinator/Aquatics	1	PT/Seasonal	Hourly
Pool Manager	2	PT/Seasonal	Hourly
Head Lifeguards	2	PT/Seasonal	Hourly
Lifeguards	12	PT/Seasonal	Hourly
Swim Instructors	6	PT/Seasonal	Hourly

FRRPD Full Time Pay Scale FY2026-27



July 1, 2026 - June 30, 2027

Job Title	Step 1	Step 2	Step 3	Step 4	Step 5	Merit 1	Merit 2	Merit 3	Merit 4	Merit 5
General Manager	contract									
Executive Administrator	\$ 34.00	\$ 35.02	\$ 36.07	\$ 37.15	\$ 38.27	\$ 39.42	\$ 40.60	\$ 41.82	\$ 43.07	\$ 44.36
Finance Manager	\$ 34.00	\$ 35.02	\$ 36.07	\$ 37.15	\$ 38.27	\$ 39.42	\$ 40.60	\$ 41.82	\$ 43.07	\$ 44.36
Executive Assistant FT	\$ 22.00	\$ 22.66	\$ 23.34	\$ 24.04	\$ 24.76	\$ 25.50	\$ 26.27	\$ 27.06	\$ 27.87	\$ 28.71
Recreation Supervisor	\$ 34.00	\$ 35.02	\$ 36.07	\$ 37.15	\$ 38.27	\$ 39.42	\$ 40.60	\$ 41.82	\$ 43.07	\$ 44.36
Recreation Coordinator FT	\$ 22.00	\$ 22.66	\$ 23.34	\$ 24.04	\$ 24.76	\$ 25.50	\$ 26.27	\$ 27.06	\$ 27.87	\$ 28.71
Park Supervisor	\$ 34.00	\$ 35.02	\$ 36.07	\$ 37.15	\$ 38.27	\$ 39.42	\$ 40.60	\$ 41.82	\$ 43.07	\$ 44.36
Job Title	Step 1	Step 2	Step 3	Step 4	Step 5	Merit 1	Merit 2	Merit 3	Merit 4	Merit 5
Maintenance Worker III	\$ 25.22	\$ 25.97	\$ 26.75	\$ 27.55	\$ 28.38	\$ 29.23	\$ 30.11	\$ 31.01	\$ 31.94	\$ 32.90
Maintenance Worker II	\$ 21.78	\$ 22.43	\$ 23.10	\$ 23.80	\$ 24.51	\$ 25.25	\$ 26.00	\$ 26.78	\$ 27.59	\$ 28.41
Maintenance Worker I	\$ 19.49	\$ 20.07	\$ 20.67	\$ 21.29	\$ 21.93	\$ 22.59	\$ 23.27	\$ 23.96	\$ 24.68	\$ 25.42

****July 1, 2026 - June 30, 2027 (Contract negotiated increase of 3% to pay scale)**

FRRPD Part Time Pay Scale



July 1, 2026 - June 30, 2027

Job Title	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
Customer Relations Specialist	\$ 18.00	\$ 18.54	\$ 19.10	\$ 19.67	\$ 20.26	\$ 20.87	\$ 21.49	\$ 22.14	\$ 22.80	\$ 23.49
Accounting Clerk	\$ 20.00	\$ 20.60	\$ 21.22	\$ 21.85	\$ 22.51	\$ 23.19	\$ 23.88	\$ 24.60	\$ 25.34	\$ 26.10
Com/Outreach Specialist	\$ 21.00	\$ 21.63	\$ 22.28	\$ 22.95	\$ 23.64	\$ 24.34	\$ 25.08	\$ 25.83	\$ 26.60	\$ 27.40
PT Recreation Coordinator	\$ 24.50	\$ 25.24	\$ 25.99	\$ 26.77	\$ 27.57	\$ 28.40	\$ 29.25	\$ 30.13	\$ 31.04	\$ 31.97
PT EventCoordinator	\$ 24.50	\$ 25.24	\$ 25.99	\$ 26.77	\$ 27.57	\$ 28.40	\$ 29.25	\$ 30.13	\$ 31.04	\$ 31.97
Recreation Program Specialist *	\$ 25.00	\$ 25.75	\$ 26.52	\$ 27.32	\$ 28.14	\$ 28.98	\$ 29.85	\$ 30.75	\$ 31.67	\$ 32.62
Recreation Leader II	\$ 18.00	\$ 18.54	\$ 19.10	\$ 19.67	\$ 20.26	\$ 20.87	\$ 21.49	\$ 22.14	\$ 22.80	\$ 23.49
Recreation Leader	\$ 17.50	\$ 18.03	\$ 18.57	\$ 19.12	\$ 19.70	\$ 20.29	\$ 20.90	\$ 21.52	\$ 22.17	\$ 22.83
Adult Basketball Referee	\$ 25.00	\$ 25.75	\$ 26.52	\$ 27.32	\$ 28.14	\$ 28.98	\$ 29.85	\$ 30.75	\$ 31.67	\$ 32.62
Adult Softball Official	\$ 25.00	\$ 25.75	\$ 26.52	\$ 27.32	\$ 28.14	\$ 28.98	\$ 29.85	\$ 30.75	\$ 31.67	\$ 32.62
Adult Soccer Official	\$ 25.00	\$ 25.75	\$ 26.52	\$ 27.32	\$ 28.14	\$ 28.98	\$ 29.85	\$ 30.75	\$ 31.67	\$ 32.62
Youth Sports Official	\$ 18.00	\$ 18.54	\$ 19.10	\$ 19.67	\$ 20.26	\$ 20.87	\$ 21.49	\$ 22.14	\$ 22.80	\$ 23.49
Pool Manager	\$ 19.50	\$ 20.09	\$ 20.69	\$ 21.31	\$ 21.95	\$ 22.61	\$ 23.28	\$ 23.98	\$ 24.70	\$ 25.44
Head LifeGuard	\$ 18.50	\$ 19.06	\$ 19.63	\$ 20.22	\$ 20.82	\$ 21.45	\$ 22.09	\$ 22.75	\$ 23.44	\$ 24.14
Lifeguard	\$ 18.00	\$ 18.54	\$ 19.10	\$ 19.67	\$ 20.26	\$ 20.87	\$ 21.49	\$ 22.14	\$ 22.80	\$ 23.49
Swim Lesson Instructor	\$ 18.00	\$ 18.54	\$ 19.10	\$ 19.67	\$ 20.26	\$ 20.87	\$ 21.49	\$ 22.14	\$ 22.80	\$ 23.49
Facility Attendant / Scorekeeper	\$ 17.50	\$ 18.03	\$ 18.57	\$ 19.12	\$ 19.70	\$ 20.29	\$ 20.90	\$ 21.52	\$ 22.17	\$ 22.83
Custodian	\$ 17.50	\$ 18.03	\$ 18.57	\$ 19.12	\$ 19.70	\$ 20.29	\$ 20.90	\$ 21.52	\$ 22.17	\$ 22.83
Utility Worker I	\$ 17.50	\$ 18.03	\$ 18.57	\$ 19.12	\$ 19.70	\$ 20.29	\$ 20.90	\$ 21.52	\$ 22.17	\$ 22.83

* Specialty Instructors



FEATHER RIVER RECREATION & PARK DISTRICT
Regular Board Meeting **DRAFT MINUTES**
May 26, 2026

OROVILLE CONVENTION CENTER
1200 Myers Street
Oroville, CA 95965

AGENDA

Open Session at 5:30pm

Written comments must be sent to Lorinh@frprd.com 1-hour prior to the meeting to be presented to the Board. If you need a special accommodation to participate in this meeting, please contact (530) 533-2011.

CALL MEETING TO ORDER – 5:33pm

ROLL CALL

- Chairperson Greg Passmore - *Present*
- Vice-Chairperson Michelle Huffman - *Present*
- Director Devin Thomas - *Absent*
- Director Shannon DeLong - *Present*
- Director Scott “Kent” Fowler - *Present*

MISSION STATEMENT

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

PLEDGE OF ALLEGIANCE

PUBLIC COMMENT

The Board will invite anyone in the audience wishing to address the Board, on a matter not listed on the agenda, to state your name for the record and make your presentation. You are limited to three (3) minutes. *The Board cannot take any action except for a brief response by the Board or staff to a statement or question relating to a non-agenda item.*

- *Public comment was received by two members of the community.*

CONSENT AGENDA

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

1. **April 28, 2026 Regular Board Meeting Minutes** (Appendix A)
2. **April 28, 2026 Special Board Meeting Minutes** (Appendix B)
3. **May 15, 2026 Special Board Meeting Minutes** (Appendix C)
4. **April 2026 Financials** (Appendix D)
5. **Committee Meeting Cycle** (Appendix E)
6. **Surplus Property Declaration and Donation of Storage Container to Pioneer Union Elementary School District** (Appendix F)
Review and consider adoption of Resolution No. 2100-26 declaring the District-owned storage container located on Pioneer Union Elementary School District property as surplus property and authorizing donation of the storage container to Pioneer Union Elementary School District.

Consent Agenda Motion: *Fowler-motion to approve the Consent Agenda.*

Second: *Huffman*

Vote: *4-0-1*

** Motion passed, 4–0, with 1 absent.*

REGULAR AGENDA

1. Resolution No.2096-26 – Approving the preliminary budget for FY 2026-27 (Appendix G)

The board may consider approval of the resolution accepting the preliminary budget for fiscal year 2026-27

Motion: *Fowler*

Second: *DeLong*

Vote: *4-0-1*

** Motion passed, 4–0, with 1 absent.*

2. Resolution No.2097-26 – Intention to Continue the Assessments for FY 2026-27 (Appendix H)

The board may consider approval of the resolution to continue assessment for the fiscal year 2026-27, preliminarily approving engineer’s report, and providing notice of hearing for the park maintenance and recreation improvement district of the Feather River Recreation and Park District

Motion: *DeLong*

Second: *Huffman*

Vote: *4-0-1*

** Motion passed, 4–0, with 1 absent.*

3. Resolution No.2098-26– Acknowledging the completion of the Bedrock Skatepark Ramp Replacement Phase I Project (Appendix I)

The board may consider approval of Resolution No. 2098-26

Motion: *Huffman moved to approve Resolution No.2098-26*

Second: *DeLong*

Vote: *4-0-1*

** Motion passed, 4–0, with 1 absent.*

4. Resolution No.2099-26 – Accepting the financial statements and required supplementary information with the independent auditor’s report for fiscal year 2023/24, and accepting the report to the Board of Directors prepared by Nigro & Nigro <PC (Appendix J)

The board may consider approval of Resolution No. 2099-26

- *Staff noted a typo correction to the fiscal year, changing it from 2023/24 to 2024/25.*

Motion: *Fowler moved to approve Resolution No. 2099-26 as corrected.*

Second: *DeLong*

Vote: *4-0-1*

** Motion passed, 4–0, with 1 absent.*

DIRECTOR & COMMITTEE REPORTS, MANAGER & STAFF REPORTS

1. **Recreation Department Update** (Appendix K)
2. **Maintenance Department Update** (Appendix L)
3. **Maintain X Report** (Appendix M)

- *The GM provided a verbal report during DIRECTOR & COMMITTEE REPORTS, MANAGER & STAFF REPORTS providing updates/summaries of:*
 - *Recent board member training*
 - *Recent SBF steering committee meeting action*
 - *Community proposal for professional fireworks display at Riverbend Park*
 - *Supplemental patrol services in district parks*

UNFINISHED BUSINESS

BOARD ITEMS FOR UPCOMING AGENDA(S)

- *Preparation for the upcoming public hearing(s)*
 - Public Hearing: FY 2026-27 Budget
 - Public Hearing: FY 2026-2027 Engineer's Report for continuation of Benefit Assessment District

ADJOURNMENT – 6:46pm

Adjourn to the next meeting of the Board of Directors of the Feather River Recreation and Park District scheduled for June 23, 2026.

DRAFT



FEATHER RIVER RECREATION & PARK DISTRICT
Special Board Meeting **DRAFT MINUTES**
May 28, 2026

OROVILLE CONVENTION CENTER
1200 Myers Street
Oroville, CA 95965

AGENDA

Open Session At 5:30 pm

Written comments must be sent to Lorinh@frrpd.com 1-hour prior to the meeting to be presented to the Board. If you need special accommodations to participate in this meeting, please contact (530)533-2011.

CALL MEETING TO ORDER – 5:31pm

ROLL CALL

Chairperson Greg Passmore - *Present*
Vice-Chairperson Michelle Huffman - *Present*
Director Devin Thomas - *Present*
Director Shannon DeLong - *Present*
Director Scott “Kent” Fowler - *Present*

MISSION STATEMENT

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

PLEDGE OF ALLEGIANCE

PUBLIC COMMENT

The Board will invite anyone in the audience wishing to address the Board, on a matter not listed on the agenda, to state your name for the record and make your presentation. You are limited to three (3) minutes. *The Board cannot take any action except for a brief response by the Board or staff to a statement or question relating to a non-agenda item.*

- *No public comment.*

NEW BUSINESS

1. Board Consideration of Request from the Oroville Economic Alliance for use of Riverbend Park for a Community Fourth of July Celebration to include Professional Fireworks

Summary: The Board of Directors will consider a request submitted by the Oroville Economic Alliance for use of Riverbend Park in connection with a proposed community Fourth of July celebration to include a professionally managed fireworks display operated by a licensed pyrotechnics contractor and proposed to be launched from the north soccer field area of Riverbend Park.

- *The Board of Directors approved the request to use Riverbend Park for a professional fireworks display and related Fourth of July festivities. The Board further authorized the General Manager to negotiate, draft, and execute a Park Use Agreement and Memorandum of Understanding (MOU) with the Oroville Chamber of Commerce and Oroville Economic Alliance, subject to legal review and compliance with District insurance, risk management, and operational requirements. Authorization is contingent upon*

the event organizers providing all required documentation, permits, insurance, and other materials as outlined in the Park Use Agreement.

Motion: Fowler-motion to approve the request from the Oroville Economic Alliance for use of Riverbend Park for a community Fourth of July celebration as presented.

Second: Thomas

Vote: 5-0

**The motion passed with a unanimous vote.*

ADJOURNMENT – 6:25pm

DRAFT

**FEATHER RIVER RECREATION & PARK DISTRICT**

Special Board Meeting

June 10, 2026

DRAFT MINUTES**OROVILLE CONVENTION CENTER**

1200 Myers Street

Oroville, CA 95965

AGENDA**Open Session At 11:00am**

Written comments must be sent to Lorinh@frrpd.com 1-hour prior to the meeting to be presented to the Board. If you need special accommodations to participate in this meeting, please contact (530)533-2011.

CALL MEETING TO ORDER – 11:04am**ROLL CALL**

Chairperson Greg Passmore - *Present*
Vice-Chairperson Michelle Huffman - *Present*
Director Devin Thomas - *Present*
Director Shannon DeLong - *Present*
Director Scott "Kent" Fowler - *Absent*

MISSION STATEMENT

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

PLEDGE OF ALLEGIANCE**PUBLIC COMMENT**

The Board will invite anyone in the audience wishing to address the Board, on a matter not listed on the agenda, to state your name for the record and make your presentation. You are limited to three (3) minutes. *The Board cannot take any action except for a brief response by the Board or staff to a statement or question relating to a non-agenda item.*

- *No public comment.*

NEW BUSINESS**1. Required Board Training**

On-Demand Webinar: Sexual Harassment Prevention Training

- *The Board participated in training as scheduled.*

ADJOURNMENT – 1:13pm

Adjourn to the next meeting of the Board of Directors of the Feather River Recreation and Park District scheduled for June 23, 2026.

FEATHER RIVER RECREATION & PARK DISTRICT - COUNTY TREASURY

GENERAL FUND 2600 WARRANT REGISTER | FOR THE MONTH ENDING

May 2026

F

11:37 AM

06/15/26

Accrual Basis

<u>Date</u>	<u>Num</u>	<u>Type</u>	<u>Name</u>	<u>Credit</u>
05/14/2026	ACH CALPERS	Liability Check	CALPERS	4,798.11
05/14/2026	ACH EDD PIT	Liability Check	CA STATE EMPLOYMENT DEVELOPMENT ...	1,322.10
05/14/2026	ACH EDD UI	Liability Check	CA STATE EMPLOYMENT DEVELOPMENT ...	307.77
05/14/2026	ACH IRS	Liability Check	UNITED STATES TREASURY	8,048.10
05/14/2026	ACH PERS UL	Bill Pmt -Check	CALPERS FISCAL DIVISION	10,425.42
05/14/2026	ACH 457	Liability Check	CALPERS SIP 457 PLAN	515.00
05/14/2026	97302	Paycheck	ALEXIS E WROTEN	47.80
05/14/2026	97303	Paycheck	ALEXIS J SLADARIU	99.46
05/14/2026	97304	Paycheck	EMILIA ERICKSON	1,691.44
05/14/2026	97305	Paycheck	JASMINE P PIERCE	450.70
05/14/2026	97306	Paycheck	JESUS AISPURO-CARRASCO	1,429.31
05/14/2026	97307	Paycheck	JONATHAN CUEVA	332.34
05/14/2026	97308	Paycheck	KAREN LEESE	347.50
05/14/2026	97309	Paycheck	LARRY BERG	409.73
05/14/2026	97310	Paycheck	MARCO AISPURO-CARRASCO	1,418.91
05/14/2026	97311	Paycheck	Marissa Aguilar	223.07
05/14/2026	97312	Paycheck	Muache J Yang	250.95
05/14/2026	97313	Paycheck	NANCY M MACLACHLAN	137.94
05/14/2026	97314	Liability Check	ANTHEM BLUE CROSS	11,474.75
05/14/2026	97315	Bill Pmt -Check	ACCULARM SECURITY SYSTEMS	3,960.00
05/14/2026	97316	Bill Pmt -Check	ALL THINGS CLEANING	7,420.00
05/14/2026	97317	Bill Pmt -Check	AMERICAN RAMP COMPANY	111,931.56
05/14/2026	97318	Bill Pmt -Check	BETTER DEAL EXCHANGE	1,283.68
05/14/2026	97319	Bill Pmt -Check	BIDWELL H2O	146.15
05/14/2026	97320	Bill Pmt -Check	BUTTE COUNTY SHERIFFS OFFICE	4,231.50
05/14/2026	97321	Bill Pmt -Check	CARDMEMBER SERVICES	5,108.41
05/14/2026	97322	Bill Pmt -Check	CINTAS	440.93
05/14/2026	97323	Bill Pmt -Check	CITY OF OROVILLE	2,575.00
05/14/2026	97324	Bill Pmt -Check	DAWSON OIL COMPANY	4,641.76
05/14/2026	97325	Bill Pmt -Check	DEVIN THOMAS	200.00
05/14/2026	97326	Bill Pmt -Check	EWING	779.21
05/14/2026	97327	Bill Pmt -Check	FEATHER RIVER RECREATION & PARK DI...	58,000.00
05/14/2026	97328	Bill Pmt -Check	FGL ENVIRONMENTAL	80.00
05/14/2026	97329	Bill Pmt -Check	FRANCOTYP-POSTALIA, INC.	114.72
05/14/2026	97330	Bill Pmt -Check	GREG PASSMORE	200.00
05/14/2026	97331	Bill Pmt -Check	HOBBS PEST SOLUTIONS, INC.	280.00
05/14/2026	97332	Bill Pmt -Check	HOME DEPOT CREDIT SERVICES	2,867.48
05/14/2026	97333	Bill Pmt -Check	INDUSTRIAL POWER PRODUCTS	862.46
05/14/2026	97334	Bill Pmt -Check	KELLER SUPPLIE COMPANY	9,003.87
05/14/2026	97335	Bill Pmt -Check	LINCOLN AQUATICS	1,241.65
05/14/2026	97336	Bill Pmt -Check	MENDES SUPPLY COMPANY	602.38
05/14/2026	97337	Bill Pmt -Check	MICHELLE HUFFMAN	300.00
05/14/2026	97338	Bill Pmt -Check	MJB WELDING SUPPLY, INC.	189.43
05/14/2026	97339	Bill Pmt -Check	NAPA AUTO PARTS	31.39
05/14/2026	97340	Bill Pmt -Check	OROVILLE POWER EQUIPMENT	1,201.74
05/14/2026	97341	Bill Pmt -Check	PG&E	12,526.85
05/14/2026	97342	Bill Pmt -Check	RECOLOGY BUTTE COLUSA COUNTIES	6,642.36
05/14/2026	97343	Bill Pmt -Check	RUFF RUFF POOP BAGS	515.58
05/14/2026	97344	Bill Pmt -Check	SACVALLEYLAW LLP	540.00
05/14/2026	97345	Bill Pmt -Check	SCOTT KENT FOWLER	300.00
05/14/2026	97346	Bill Pmt -Check	SHANNON DELONG	200.00

FEATHER RIVER RECREATION & PARK DISTRICT - COUNTY TREASURY

GENERAL FUND 2600 WARRANT REGISTER | FOR THE MONTH ENDING

May 2026

Date	Num	Type	Name	Credit
05/14/2026	97347	Bill Pmt -Check	SHARP'S LOCKSMITHING	43.70
05/14/2026	97348	Bill Pmt -Check	THERMALITO WATER AND SEWER DISTRI...	1,296.76
05/14/2026	97349	Bill Pmt -Check	Veronica Rodriguez	478.51
05/14/2026	DD05142601	Paycheck	AARON MARQUES	2,099.63
05/14/2026	DD05142602	Paycheck	Bailey James	496.23
05/14/2026	DD05142603	Paycheck	CARLOS HERNANDEZ	175.27
05/14/2026	DD05142604	Paycheck	Cynthia Belcher	51.79
05/14/2026	DD05142605	Paycheck	DOMINICK OQUENDO	933.39
05/14/2026	DD05142606	Paycheck	ERIC G DANNER	1,517.00
05/14/2026	DD05142607	Paycheck	GARRICK A MCCALL	367.84
05/14/2026	DD05142608	Paycheck	GUADALUPE LOPEZ	303.03
05/14/2026	DD05142609	Paycheck	HUE VANG	1,753.64
05/14/2026	DD05142610	Paycheck	JENNA B WALKER	2,020.16
05/14/2026	DD05142611	Paycheck	JOELLE WOOD	633.35
05/14/2026	DD05142612	Paycheck	JOHN P WILSON	1,073.36
05/14/2026	DD05142613	Paycheck	JOSEPH VELASQUEZ	2,115.04
05/14/2026	DD05142614	Paycheck	LORIN HUSA	1,990.26
05/14/2026	DD05142615	Paycheck	LUCINDA L. ALDRICH	34.49
05/14/2026	DD05142616	Paycheck	MCKAYLA SHINN	795.17
05/14/2026	DD05142617	Paycheck	Moises Orozco	310.71
05/14/2026	DD05142618	Paycheck	PATRICK H HORNBECK	267.69
05/14/2026	DD05142619	Paycheck	PAUL WANG	1,234.93
05/14/2026	DD05142620	Paycheck	RANDY W SCHMIDT	1,215.08
05/14/2026	DD05142621	Paycheck	RICARDO M KEATING	304.46
05/14/2026	DD05142622	Paycheck	ROBERT B WILSON	2,643.31
05/14/2026	DD05142623	Paycheck	RYLEIGH L BESSETTE	147.39
05/14/2026	DD05142624	Paycheck	SAM R SOLIS	601.39
05/14/2026	DD05142625	Paycheck	Sarah Pierce	630.19
05/14/2026	DD05142626	Paycheck	TERESA J BACHELLERIE	995.46
05/14/2026	DD05142627	Paycheck	TIMOTHY C MORLEY	872.94
05/19/2026	1076	Paycheck	LARRY BERG	409.72
05/28/2026	ACH CALPERS	Liability Check	CALPERS	4,798.11
05/28/2026	ACH EDD PIT	Liability Check	CA STATE EMPLOYMENT DEVELOPMENT ...	5.85
05/28/2026	ACH EDD PIT	Liability Check	CA STATE EMPLOYMENT DEVELOPMENT ...	1,322.12
05/28/2026	ACH EDD UI	Liability Check	CA STATE EMPLOYMENT DEVELOPMENT ...	292.79
05/28/2026	ACH IRS	Liability Check	UNITED STATES TREASURY	68.86
05/28/2026	ACH IRS	Liability Check	UNITED STATES TREASURY	8,123.00
05/28/2026	ACH 457	Liability Check	CALPERS SIP 457 PLAN	515.00
05/28/2026	97350	Paycheck	ALEXIS E WROTEN	196.48
05/28/2026	97351	Paycheck	ALEXIS J SLADARIU	233.56
05/28/2026	97352	Paycheck	BILLIE FAUSTINA	164.34
05/28/2026	97353	Paycheck	CLOWIE ENGLISH	129.29
05/28/2026	97354	Paycheck	Elena G. Cuny	195.19
05/28/2026	97355	Paycheck	EMILIA ERICKSON	102.67
05/28/2026	97356	Paycheck	JASMINE P PIERCE	594.21
05/28/2026	97357	Paycheck	JESUS AISPURO-CARRASCO	1,429.32
05/28/2026	97358	Paycheck	JONATHAN CUEVA	132.93
05/28/2026	97359	Paycheck	JUSTIN A MIRELES	84.22
05/28/2026	97360	Paycheck	KAINE C TERREL	76.76
05/28/2026	97361	Paycheck	KATE O MERRILL	197.98
05/28/2026	97362	Paycheck	LARRY BERG	819.45

FEATHER RIVER RECREATION & PARK DISTRICT - COUNTY TREASURY

GENERAL FUND 2600 WARRANT REGISTER | FOR THE MONTH ENDING

May 2026

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06/15/26

Accrual Basis

Date	Num	Type	Name	Credit
05/28/2026	97363	Paycheck	LOGAN ERICKSON	76.76
05/28/2026	97364	Paycheck	MARCO AISPURO-CARRASCO	1,418.91
05/28/2026	97365	Paycheck	Marissa Aguilar	143.13
05/28/2026	97366	Paycheck	MARISSA ESTES	76.76
05/28/2026	97367	Paycheck	Muache J Yang	371.79
05/28/2026	97368	Paycheck	NANCY M MACLACHLAN	137.94
05/28/2026	97369	Paycheck	OLIVIA BARNES	77.85
05/28/2026	97370	Liability Check	AFLAC	1,382.64
05/28/2026	97371	Liability Check	CA SDU	550.14
05/28/2026	97372	Liability Check	PRINCIPAL GROUP BENEFITS	1,087.22
05/28/2026	97373	Liability Check	UPEC LOCAL	367.50
05/28/2026	97374	Bill Pmt -Check	ALL AMERICAN WELDING	250.00
05/28/2026	97375	Bill Pmt -Check	APEX TECHNOLOGY MANAGEMENT, LLC	7,106.65
05/28/2026	97376	Bill Pmt -Check	AT&T - CALNET	1,148.34
05/28/2026	97377	Bill Pmt -Check	BIDWELL H2O	68.65
05/28/2026	97378	Bill Pmt -Check	CALIFORNIA WATER SERVICE	5,703.26
05/28/2026	97379	Bill Pmt -Check	CINTAS	240.40
05/28/2026	97380	Bill Pmt -Check	Cintas Fire Protection	326.53
05/28/2026	97381	Bill Pmt -Check	COMCAST	250.02
05/28/2026	97382	Bill Pmt -Check	FGL ENVIRONMENTAL	80.00
05/28/2026	97383	Bill Pmt -Check	FME Culture	100.00
05/28/2026	97384	Bill Pmt -Check	FORD MOTOR CREDIT COMPANY LLC	1,385.07
05/28/2026	97385	Bill Pmt -Check	Heritage Landscape Supply	805.06
05/28/2026	97386	Bill Pmt -Check	INDUSTRIAL POWER PRODUCTS	671.38
05/28/2026	97387	Bill Pmt -Check	JIMMY'S CUSTOM TROPHIES OF NORTHE...	130.66
05/28/2026	97388	Bill Pmt -Check	LARRY BERG'	69.79
05/28/2026	97389	Bill Pmt -Check	LINCOLN AQUATICS	797.10
05/28/2026	97390	Bill Pmt -Check	MENDES SUPPLY COMPANY	460.26
05/28/2026	97391	Bill Pmt -Check	MJB WELDING SUPPLY, INC.	108.68
05/28/2026	97392	Bill Pmt -Check	NAPA AUTO PARTS	233.66
05/28/2026	97393	Bill Pmt -Check	NORTH YUBA WATER DISTRICT	62.50
05/28/2026	97394	Bill Pmt -Check	OROVILLE AREA CHAMBER OF COMMER...	150.00
05/28/2026	97395	Bill Pmt -Check	OROVILLE CABLE & EQUIPMENT COMPA...	188.10
05/28/2026	97396	Bill Pmt -Check	OROVILLE FORD	855.37
05/28/2026	97397	Bill Pmt -Check	OROVILLE POWER EQUIPMENT	56.80
05/28/2026	97398	Bill Pmt -Check	PAPE MACHINERY	326.31
05/28/2026	97399	Bill Pmt -Check	RECKDESK LLC	7,276.50
05/28/2026	97400	Bill Pmt -Check	SAL RODRIGUEZ LANDSCAPE LLC.	7,200.00
05/28/2026	97401	Bill Pmt -Check	SHARP'S LOCKSMITHING	2,817.54
05/28/2026	97402	Bill Pmt -Check	VERIZON WIRELESS	38.99
05/28/2026	DD05282601	Paycheck	AARON MARQUES	2,099.64
05/28/2026	DD05282602	Paycheck	Bailey James	534.47
05/28/2026	DD05282603	Paycheck	CARLOS HERNANDEZ	31.87
05/28/2026	DD05282604	Paycheck	Cynthia Belcher	123.49
05/28/2026	DD05282605	Paycheck	DOMINICK OQUENDO	933.38
05/28/2026	DD05282606	Paycheck	ERIC G DANNER	1,517.01
05/28/2026	DD05282607	Paycheck	GARRICK A MCCALL	367.86
05/28/2026	DD05282608	Paycheck	GUADALUPE LOPEZ	298.98
05/28/2026	DD05282609	Paycheck	HUE VANG	1,753.65
05/28/2026	DD05282610	Paycheck	JENNA B WALKER	2,041.93
05/28/2026	DD05282611	Paycheck	JOELLE WOOD	417.05

FEATHER RIVER RECREATION & PARK DISTRICT - COUNTY TREASURY
GENERAL FUND 2600 WARRANT REGISTER | FOR THE MONTH ENDING
May 2026

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11:37 AM

06/15/26

Accrual Basis

<u>Date</u>	<u>Num</u>	<u>Type</u>	<u>Name</u>	<u>Credit</u>
05/28/2026	DD05282612	Paycheck	JOHN P WILSON	1,150.42
05/28/2026	DD05282613	Paycheck	JOSEPH VELASQUEZ	2,115.03
05/28/2026	DD05282614	Paycheck	KAREN LEESE	383.35
05/28/2026	DD05282615	Paycheck	Lillyana N McIntyre Perez	75.69
05/28/2026	DD05282616	Paycheck	LORIN HUSA	1,990.25
05/28/2026	DD05282617	Paycheck	LUCINDA L. ALDRICH	68.97
05/28/2026	DD05282618	Paycheck	MCKAYLA SHINN	797.25
05/28/2026	DD05282619	Paycheck	Moises Orozco	144.73
05/28/2026	DD05282620	Paycheck	Novili R. Fain	75.69
05/28/2026	DD05282621	Paycheck	PATRICK H HORNBECK	126.37
05/28/2026	DD05282622	Paycheck	PAUL WANG	1,234.92
05/28/2026	DD05282623	Paycheck	RANDY W SCHMIDT	1,215.09
05/28/2026	DD05282624	Paycheck	RICARDO M KEATING	322.72
05/28/2026	DD05282625	Paycheck	ROBERT B WILSON	2,643.34
05/28/2026	DD05282626	Paycheck	RYLEIGH L BESSETTE	315.66
05/28/2026	DD05282627	Paycheck	SAM R SOLIS	650.68
05/28/2026	DD05282628	Paycheck	Sarah Pierce	652.50
05/28/2026	DD05282629	Paycheck	TERESA J BACHELLERIE	995.45
05/28/2026	DD05282630	Paycheck	TIMOTHY C MORLEY	327.78
TOTAL				399,446.01

FEATHER RIVER RECREATION & PARK DISTRICT
OPERATING BUDGET PROFIT LOSS
MONTH ENDING

11:46 AM

June 15, 2026

Accrual Basis

	<u>May 26</u>	<u>Budget</u>	<u>Jul '25 - May 26</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Ordinary Income/Expense					
Income					
4010000 · PROPERTY TAX REVENUE	59,532.71	66,754.44	2,297,336.42	2,566,307.21	2,584,280.00
4011000 · PROPERTY TAX INTEREST REVENUE	0.00	0.00	54,717.36	10,000.00	10,000.00
4020000 · BAD TAX REVENUE	0.00	0.00	292,078.02	334,064.00	334,064.00
4022000 · BAD TAX INTEREST REVENUE	0.00	0.00	4,585.24	0.00	0.00
4030000 · PROGRAM REVENUE	0.00	0.00	352.60	0.00	0.00
4031000 · RECREATION REVENUE	21,119.00	9,072.37	97,354.50	72,032.11	90,000.00
4032000 · AQUATIC REVENUE	10,436.00	9,013.70	33,624.10	27,075.24	40,000.00
4035000 · EVENT REVENUE	125.00	391.46	11,985.00	14,768.03	15,000.00
4036000 · RENTAL REVENUE	6,497.82	21,026.21	109,104.14	125,745.66	135,000.00
4038000 · EMPLOYEE DISCOUNT	0.00	0.00	0.00	0.00	0.00
Total Income	<u>97,710.53</u>	<u>106,258.18</u>	<u>2,901,137.38</u>	<u>3,149,992.25</u>	<u>3,208,344.00</u>
Gross Profit	97,710.53	106,258.18	2,901,137.38	3,149,992.25	3,208,344.00
Expense					
5000000 · PAYROLL EXPENSES	112,808.81	121,206.06	1,200,325.80	1,459,447.94	1,580,654.00
5001000 · GASB 68 PENSION LIABILITY	10,425.42	10,425.42	114,679.58	114,679.58	125,105.00
5004000 · MARKETING	91.00	416.67	1,501.00	4,583.33	5,000.00
5006000 · FEES	1,086.20	425.00	5,513.17	4,675.00	5,100.00
5008000 · COPYING & PRINTING	158.53	83.33	1,949.73	916.67	1,000.00
5010000 · ON BOARDING	231.00	216.67	1,158.48	2,383.33	2,600.00
5011000 · PROFESSIONAL MEMBERSHIPS	120.00	1,250.00	13,265.91	13,750.00	15,000.00
5012000 · PROFESSIONAL DEVELOPMENT	0.00	1,041.67	3,722.49	11,458.33	12,500.00
5013000 · EQUIPMENT RENTAL	0.00	916.67	7,993.81	10,083.33	11,000.00
5014000 · FURNITURE, FIXTURES & EQUIPMENT	11,087.63	5,083.33	58,302.13	55,916.67	61,000.00
5015000 · GENERAL INSURANCE	0.00	0.00	111,095.00	152,500.00	152,500.00
5016000 · FINANCE INTEREST	125.80	333.33	1,764.20	3,666.67	4,000.00
5018000 · POSTAGE	78.00	125.00	1,269.34	1,375.00	1,500.00
5019000 · CONTRACTED SERVICES	21,651.96	28,575.00	381,609.65	380,825.00	408,400.00
5021000 · RENT	2,575.00	2,500.00	30,675.00	27,500.00	30,000.00
5022000 · REPAIR & MAINTENANCE	12,219.16	19,583.34	209,810.52	215,416.66	235,000.00
5022200 · VANDALISM	501.25	1,833.33	11,367.70	20,166.67	22,000.00
5023000 · PARK SAFETY	0.00	833.33	0.00	9,166.67	10,000.00
5025000 · CONSUMABLES	3,411.49	5,011.26	46,665.22	55,123.74	60,135.00
5026000 · NOTICES & PERMITS	1,005.00	625.00	6,328.47	6,875.00	7,500.00
5027000 · INTERNET & TELECOMMUNICATIONS	2,329.35	2,083.33	24,910.90	22,916.67	25,000.00
5028000 · REIMBURSEMENT	21.75	312.49	2,414.37	3,437.51	3,750.00
5028101 · FUEL	4,252.16	3,541.66	33,434.55	38,958.34	42,500.00
5029000 · UTILITIES	20,646.92	31,740.71	299,160.81	342,355.99	378,600.00
Total Expense	<u>204,826.43</u>	<u>238,162.60</u>	<u>2,568,917.83</u>	<u>2,958,178.10</u>	<u>3,199,844.00</u>
Net Ordinary Income	(107,115.90)	(131,904.42)	332,219.55	191,814.15	8,500.00
Other Income/Expense					
Other Income					
8002002 · SPONSORSHIP REVENUE	0.00	416.67	2,000.00	4,583.33	5,000.00
8002003 · DONATIONS REVENUE	0.00	125.00	1,185.00	1,375.00	1,500.00
Total Other Income	<u>0.00</u>	<u>541.67</u>	<u>3,185.00</u>	<u>5,958.33</u>	<u>6,500.00</u>
Net Other Income	0.00	541.67	3,185.00	5,958.33	6,500.00
Net Income	<u>(107,115.90)</u>	<u>(131,362.75)</u>	<u>335,404.55</u>	<u>197,772.48</u>	<u>15,000.00</u>

FEATHER RIVER RECREATION & PARK DISTRICT
BALANCE SHEET PRIOR YEAR COMPARISON
MONTH ENDING

11:56 AM

June 15, 2026

Accrual Basis

	<u>May 31, 26</u>	<u>May 31, 25</u>	<u>\$ Change</u>	<u>% Change</u>
ASSETS				
Current Assets				
Checking/Savings				
1000000 · BUTTE COUNTY TREASURY				
1000101 · FUND 2600 - GENERAL	1,798,900.08	1,537,056.50	261,843.58	17.0%
1001000 · FUND 2610 - BENEFIT ASMT. DIST.	368,776.12	365,037.42	3,738.70	1.0%
1002100 · FUND 2620 - PARK IMPACT FEES	1,009,811.70	948,439.60	61,372.10	6.5%
1003200 · FUND 2630 - PUBLIC IMPACT FEES	173,447.10	135,972.44	37,474.66	27.6%
1003300 · FUND 2640 - AQUATIC IMPACT FEES	15,937.34	13,031.71	2,905.63	22.3%
1004000 · RESERVES				
1004022 · NONSPENDABLE				
1004011 · IMPREST CASH	1,250.00	1,000.00	250.00	25.0%
Total 1004022 · NONSPENDABLE	1,250.00	1,000.00	250.00	25.0%
1004044 · ASSIGNED				
1004014 · RESERVE	0.00	226,761.76	(226,761.76)	(100.0)%
Total 1004044 · ASSIGNED	0.00	226,761.76	(226,761.76)	(100.0)%
Total 1004000 · RESERVES	1,250.00	227,761.76	(226,511.76)	(99.5)%
Total 1000000 · BUTTE COUNTY TREASURY	3,368,122.34	3,227,299.43	140,822.91	4.4%
1005000 · FIVE STAR BANK				
1005100 · FSB MERCHANT DEPOSIT	46,122.14	19,998.32	26,123.82	130.6%
1005200 · FSB PAYROLL CLEARING	33,341.12	14,714.25	18,626.87	126.6%
1005300 · FSB RESTRICTED	1,540,662.96	1,719,630.10	(178,967.14)	(10.4)%
1005400 · FSB RB '17 FLOOD INS.	100,666.03	157,011.78	(56,345.75)	(35.9)%
Total 1005000 · FIVE STAR BANK	1,720,792.25	1,911,354.45	(190,562.20)	(10.0)%
Total Checking/Savings	5,088,914.59	5,138,653.88	(49,739.29)	(1.0)%

FEATHER RIVER RECREATION & PARK DISTRICT
BALANCE SHEET PRIOR YEAR COMPARISON
MONTH ENDING

11:56 AM
 June 15, 2026
 Accrual Basis

	<u>May 31, 26</u>	<u>May 31, 25</u>	<u>\$ Change</u>	<u>% Change</u>
Accounts Receivable				
1103000 · ACCOUNTS RECEIVABLE	56,098.74	19,652.28	36,446.46	185.5%
Total Accounts Receivable	56,098.74	19,652.28	36,446.46	185.5%
Other Current Assets				
1200000 · REFINANCE 2015 PREPAID INTEREST	0.00	(4,635.96)	4,635.96	100.0%
Total Other Current Assets	0.00	(4,635.96)	4,635.96	100.0%
Total Current Assets	5,145,013.33	5,153,670.20	(8,656.87)	(0.2)%
Fixed Assets				
1400000 · LAND	747,494.00	627,494.00	120,000.00	19.1%
1401000 · BUILDINGS & IMPROVEMENTS	15,904,693.24	13,915,603.39	1,989,089.85	14.3%
1402000 · EQUIPMENT & VEHICLES	1,723,808.73	3,369,358.87	(1,645,550.14)	(48.8)%
1403000 · ACCUMULATED DEPRECIATION	(7,947,213.41)	(8,468,915.72)	521,702.31	6.2%
1404000 · CONSTRUCTION IN PROGRESS				
1404090 · CIP PALERMO POOL PHASE 2	27,485.70	0.00	27,485.70	100.0%
1404100 · CIP FEATHER RIVER TRAIL FRT99	23,460.41	23,460.41	0.00	0.0%
1404130 · CIP SCOREBOARDS	0.00	68,159.84	(68,159.84)	(100.0)%
1404160 · CIP Playtown Play Structure	81,606.28	0.00	81,606.28	100.0%
Total 1404000 · CONSTRUCTION IN PROGRESS	132,552.39	91,620.25	40,932.14	44.7%
Total Fixed Assets	10,561,334.95	9,535,160.79	1,026,174.16	10.8%
Other Assets				
1500000 · FAIR VALUE ADJUSTMENTS				
1501000 · FUND 2600 - GENERAL	0.00	(46,140.64)	46,140.64	100.0%
Total 1500000 · FAIR VALUE ADJUSTMENTS	0.00	(46,140.64)	46,140.64	100.0%

FEATHER RIVER RECREATION & PARK DISTRICT
BALANCE SHEET PRIOR YEAR COMPARISON
MONTH ENDING

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11:56 AM

June 15, 2026

Accrual Basis

	<u>May 31, 26</u>	<u>May 31, 25</u>	<u>\$ Change</u>	<u>% Change</u>
1510000 · GASB 68 VALUATION AUDITOR ADJ.	467,206.00	467,206.00	0.00	0.0%
1520000 · GASB68 DEFERRED OUTFLOW PENSION	(88,560.00)	(27,541.00)	(61,019.00)	(221.6)%
Total Other Assets	<u>378,646.00</u>	<u>393,524.36</u>	<u>(14,878.36)</u>	<u>(3.8)%</u>
TOTAL ASSETS	<u>16,084,994.28</u>	<u>15,082,355.35</u>	<u>1,002,638.93</u>	<u>6.7%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
2000000 · ACCOUNTS PAYABLE	120,575.13	25,736.16	94,838.97	368.5%
Total Accounts Payable	<u>120,575.13</u>	<u>25,736.16</u>	<u>94,838.97</u>	<u>368.5%</u>
Credit Cards				
2003000 · DISTRICT CREDIT CARDS	0.00	0.00	0.00	0.0%
2004000 · DISTRICT SUPPLIER ACCOUNTS				
2004004 · HOME DEPOT	88.10	553.37	(465.27)	(84.1)%
2004007 · TRACTOR SUPPLY	0.00	76.45	(76.45)	(100.0)%
Total 2004000 · DISTRICT SUPPLIER ACCOUNTS	<u>88.10</u>	<u>629.82</u>	<u>(541.72)</u>	<u>(86.0)%</u>
Total Credit Cards	<u>88.10</u>	<u>629.82</u>	<u>(541.72)</u>	<u>(86.0)%</u>
Other Current Liabilities				
2001000 · SECURITY DEPOSIT	14,962.00	23,329.50	(8,367.50)	(35.9)%

FEATHER RIVER RECREATION & PARK DISTRICT
BALANCE SHEET PRIOR YEAR COMPARISON
MONTH ENDING

11:56 AM

June 15, 2026

Accrual Basis

	<u>May 31, 26</u>	<u>May 31, 25</u>	<u>\$ Change</u>	<u>% Change</u>
2005000 · PAYROLL LIABILITIES				
2005001 · WAGES PAYABLE	22,460.65	22,608.76	(148.11)	(0.7)%
2005002 · PAYROLL TAXES PAYABLE	(1,158.88)	(1,054.10)	(104.78)	(9.9)%
2005003 · GARNISHMENTS PAYABLE	283.75	(541.46)	825.21	152.4%
2005004 · UNION DUES PAYABLE	(89.89)	108.00	(197.89)	(183.2)%
2005006 · WORKERS COMP PAYABLE	43,361.75	51,915.42	(8,553.67)	(16.5)%
2005007 · RETIREMENT PAYABLE	(322.29)	(345.00)	22.71	6.6%
2005008 · HEALTH INSURANCE PAYABLE	(7,237.70)	(6,549.21)	(688.49)	(10.5)%
2005010 · VISION INSURANCE PAYABLE	62.56	(50.99)	113.55	222.7%
2005011 · DENTAL INSURANCE PAYABLE	(1,603.19)	(858.90)	(744.29)	(86.7)%
2005012 · LIFE INSURANCE PAYABLE	(771.37)	(746.69)	(24.68)	(3.3)%
2005013 · AFLAC PAYABLE	1,428.92	981.97	446.95	45.5%
2005014 · ACCRUED LEAVE PAYABLE	48,172.59	36,523.74	11,648.85	31.9%
2005000 · PAYROLL LIABILITIES - Other	246.10	246.10	0.00	0.0%
Total 2005000 · PAYROLL LIABILITIES	104,833.00	102,237.64	2,595.36	2.5%
2009000 · DEFERRED REVENUE	49,890.50	13,076.54	36,813.96	281.5%
Total Other Current Liabilities	169,685.50	138,643.68	31,041.82	22.4%
Total Current Liabilities	290,348.73	165,009.66	125,339.07	76.0%
Long Term Liabilities				
2017000 · FORD MOTOR VEHICLE LOAN	0.00	(9,756.62)	9,756.62	100.0%
2017001 · FORD MOTOR LOAN 2022 FORD F250	21,137.99	48,389.48	(27,251.49)	(56.3)%
2018000 · REFINANCE 2015 EXEMPT BOND A	0.00	40,594.91	(40,594.91)	(100.0)%

FEATHER RIVER RECREATION & PARK DISTRICT
BALANCE SHEET PRIOR YEAR COMPARISON
MONTH ENDING

F

11:56 AM

June 15, 2026

Accrual Basis

	<u>May 31, 26</u>	<u>May 31, 25</u>	<u>\$ Change</u>	<u>% Change</u>
2020000 · GASB 68 VALUATION LIAB AUD ADJ.				
2020001 · GASB 68 DEFERRED INFLOW PENSION	91,175.00	126,529.00	(35,354.00)	(27.9)%
2020002 · GASB 68 PENSION LIABILITY	1,339,214.00	1,323,361.00	15,853.00	1.2%
Total 2020000 · GASB 68 VALUATION LIAB AUD ADJ.	1,430,389.00	1,449,890.00	(19,501.00)	(1.3)%
Total Long Term Liabilities	1,451,526.99	1,529,117.77	(77,590.78)	(5.1)%
Total Liabilities	1,741,875.72	1,694,127.43	47,748.29	2.8%
Equity				
3000000 · DISTRICT EQUITY				
3001000 · PETTY CASH RESERVE	1,250.00	1,000.00	250.00	25.0%
3002000 · GENERAL RESERVE	299,999.76	20,000.00	279,999.76	1,400.0%
3002001 · ACO Reserve	273,420.41	0.00	273,420.41	100.0%
3003000 · INVESTMENT IN ASSETS	13,301,692.10	13,301,692.10	0.00	0.0%
3004000 · GENERAL FUND BALANCE	(3,041,785.80)	(2,261,353.87)	(780,431.93)	(34.5)%
3005000 · BENEFIT ASSESSMENT DISTRICT	(107,756.83)	(107,756.83)	0.00	0.0%
3006000 · IMPACT FEES	1,029,636.53	1,029,636.53	0.00	0.0%
Total 3000000 · DISTRICT EQUITY	11,756,456.17	11,983,217.93	(226,761.76)	(1.9)%
3007000 · UNDISTRIBUTED DISTRICT EQUITY	(466,536.84)	(814,306.17)	347,769.33	42.7%
Total Equity	11,289,919.33	11,168,911.76	121,007.57	1.1%
TOTAL LIABILITIES & EQUITY	13,031,795.05	12,863,039.19	168,755.86	1.3%

**RESOLUTION NO. 2101-26****A RESOLUTION OF THE FEATHER RIVER RECREATION AND PARK DISTRICT BOARD OF DIRECTORS
ADOPTING THE 2026-27 APPROPRIATIONS LIMITATIONS**

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

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

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

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

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

WHEREAS, the Change Personal Income (CPI) Factor of 4.95% and population change -0.39% for the City of Oroville total ratio of change factor 1.0454 (as shown on Exhibit A) and is used by Feather River Recreation and Park District to determine its appropriation limitation for 2026-27 fiscal year.

NOW THEREFORE BE IT RESOLVED, that the Board of Directors of the Feather River Recreation and Park District, pursuant to Government Code Section 7910, adopt the 2026-27 appropriation limitation of \$4,341,890 limitation was determined by the following formula:

2025-26 Fiscal Year		2026-27 Fiscal Year
Appropriation	Ratio of Change	Appropriation
Limitation	Adjustment Factor	Limitation
\$4,153,301	1.0480	\$4,341,890



PASSED AND ADOPTED at a Regular Board Meeting of the Board of Directors of the Feather River Recreation and Park District on the 23rd day of June 2026 by the following vote:

Ayes:

Noes:

Absent:

Abstain

Attest: _____
Greg Passmore, Chairperson

Robert Brian Wilson, General Manager



Feather River Rec and Park District Appropriation Limit Fiscal Year: 2026-2027
EXHIBIT A

Appropriations Limit Calculation

Per Capita Cost of Living Change	4.95	
Population Change Oroville	-0.39	
Per Capita converted to ratio +100/100	100	1.0495
Population converted to a ratio +100/100	100	0.9961
Adjustment Factor		1.0454

2025-2026	FACTOR	2026-2027
\$4,153,301	<u>1.0454</u>	\$4,341,890

State Constitution Limits State and Local Appropriations. Proposition 4 (1979) added Article XIII B to the Constitution, which established an appropriations limit on the state and most local governments. These limits are also referred to as “Gann Limits” in reference to one of the coauthors. The fundamental purpose of the Gann Limit is to keep real (inflation adjusted) per person government spending under 1978-79 levels. The measure requires that a complex series of calculations be performed each year to compare appropriations to the limit. If in two consecutive years the state has revenues that cannot be appropriated because of the limit—meaning the state has “excess revenues”—the Constitution requires the excess to be split between taxpayer rebates and additional Proposition 98 spending.

The Gann Limit aka Appropriation Limit was approved on November 6, 1979, by California voters. Under the Gann Limit, a maximum amount is established for tax-funded government services. That amount is to be adjusted each year depending on changes in state population, inflation and the transfer of financial responsibility for various government activities from one level of government to another. Any significant amount of state tax revenue received above that Gann Limit is to lead to future tax rebates or tax cuts.



STAFF REPORT

DATE: June 23, 2026

TO: BOARD OF DIRECTORS

FROM: AARON MARQUES, FINANCE MANAGER

RE: 2026-27 FISCAL YEAR APPROPRIATIONS LIMIT

SUMMARY

State law requires that the Appropriations Limit be calculated annually. The appropriations limit is made available to the public, in accordance with state law.

The 2026-27 Appropriations Limit at \$4,341,890, based on the factors provided by the State Controller. These factors are the percentage change in California per capita income and the percent change in the population in the County of Butte.

RECOMMENDATION

Approve 2026-27 Appropriations Limit

ATTACHMENTS

Calculation details and resolution.

Feather River Rec and Park District Appropriation Limit Fiscal Year: 2026-2027
EXHIBIT A

Appropriations Limit Calculation

Per Capita Cost of Living Change	4.95	
Population Change Oroville	-0.39	
Per Capita converted to ratio +100/100	100	1.0495
Population converted to a ratio +100/100	100	0.9961
Adjustment Factor		1.0454

2025-2026
\$4,153,301

FACTOR
1.0454

2026-2027
\$4,341,890



RESOLUTION NO. 2102-26

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE FEATHER RIVER RECREATION AND PARK DISTRICT APPROVING THE TRANSFER OF FUNDS IN THE AMOUNT OF \$340,000.00 FROM COUNTY ACCOUNTS: BENEFIT ASSESSMENT FUND 2610 TO THE GENERAL FUND ACCOUNT 2600

WHEREAS, the General Manager has reviewed the finances of the district and recommends transferring \$340,000.00 Benefit Assessment County Fund 2610 to the General Account County Fund 2600, and

WHEREAS, the Board of Directors, after receiving the recommendation from the General Manager, agrees that it is in the best interest of the district to transfer the above Benefit Assessment District funds in the amount of \$340,000.00 to the General Fund Account 2600; and

NOW THEREFORE, IT BE RESOLVED, that the Board of Directors of the Feather River Recreation and Park District approves the transferring of \$340,000.00 from the Benefit Assessment Fund 2610 to the General Fund Account 2600.

PASSED AND ADOPTED, at a regular meeting of the Board of Directors of the Feather River Recreation and Park District on the 23rd day of June by the following vote:

Ayes:

Noes:

Absent:

Abstain:

Attest: _____
Greg Passmore, Chairperson

Robert Brian Wilson, General Manager



STAFF REPORT

TO: Board of Directors
FROM: Brian Wilson, General Manager
DATE: June 23, 2026
RE: Transfer of Funds from Benefit Assessment Fund 2610 to General Fund 2600

Background

Staff has reviewed the District's financial position and recommends transferring \$340,000 from County Benefit Assessment Fund 2610 to County General Fund Account 2600. The Benefit Assessment Fund receives revenues specifically intended to support park and recreation services and improvements within the District.

Discussion

The proposed transfer will provide funding necessary to support eligible District maintenance operations and is consistent with the intended use of Benefit Assessment revenues which will allow the District to maintain service levels while ensuring adequate cash flow for ongoing operations.

Following the transfer, sufficient funds will remain within the Benefit Assessment Fund to meet anticipated obligations and future District needs.

Fiscal Impact

Transfer of \$340,000 from County Fund 2610 (Benefit Assessment Fund) to County Fund 2600 (General Fund).



RESOLUTION NO. 2103-26

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE FEATHER RIVER RECREATION AND PARK DISTRICT APPROVING THE TRANSFER OF FUNDS IN THE AMOUNT OF \$50,000.00 FROM THE MERCHANT PAYMENT RECEIVED BY CREDIT CARD ACCOUNT: FIVE STAR BANK TO THE GENERAL FUND ACCOUNT 2600

WHEREAS, the General Manager has reviewed the finances of the District and recommends transferring \$ 50,000.00 from the Merchant Account at Five Star Bank to the General Fund Account 2600; and

WHEREAS, the Board of Directors, after receiving the recommendation from the General Manager, agrees that it is in the best interest of the District to transfer non-Impact fee funds in the amount of \$50,000.00 from the Five Star Bank Merchant Account to the General Fund Account 2600; and

NOW THEREFORE, IT BE RESOLVED, that the Board of Directors of the Feather River Recreation and Park District approves the transferring of \$ 50,000.00 from the Five Star Bank Merchant Account to the General Fund Account 2600.

PASSED AND ADOPTED, at a regular meeting of the Board of Directors of the Feather River Recreation and Park District on the 23rd day of June 2026 by the following vote:

Ayes:

Noes:

Absent:

Abstain:

Attest: _____
Greg Passmore, Chairperson

Robert Brian Wilson, General Manager

**RESOLUTION NO. 2104-26****A RESOLUTION APPROVING ENGINEER'S REPORT,
CONFIRMING DIAGRAM AND ASSESSMENT AND ORDERING THE CONTINUATION OF ASSESSMENT
FOR FISCAL YEAR 2026-27 FOR THE PARK MAINTENANCE
AND RECREATION IMPROVEMENT DISTRICT OF
THE FEATHER RIVER RECREATION AND PARK DISTRICT**

RESOLVED, by the Board of Directors of the Feather River Recreation and Park District (the "Board"), State of California, that

WHEREAS, on July 24th, 2002 by its Resolution No. 820-02, this Board ordered formation of a landscaping and lighting district pursuant to the Landscaping and Lighting Act of 1972 (Part 2 of Division 15 of the California Streets and Highways Code (commencing with Section 22500 thereof) (the "District").

WHEREAS, the purpose of the District is for the installation, maintenance and servicing of the improvements described in the annual Engineer's Report; and

WHEREAS, by its Resolution No. 2094-26, A Resolution Directing Preparation of the Engineer's Report for the Continuation of the Park Maintenance and Recreation Improvement District of the District, this Board designated SCI Consulting Group as Engineer of Work and ordered said Engineer to make and file a report in writing in accordance with and pursuant to the Landscaping and Lighting Act of 1972, Streets and Highways Code 22500, and Article XIII D of the California Constitution; and

WHEREAS, the first Engineer's Report for Fiscal Year 2002-03 described how the assessment district would be established, determined the uses of the assessment funds, established the methodology by which the assessments would be applied to properties in the District, established that the assessment is subject to an annual adjustment tied to the annual change in the Consumer Price Index for the San Francisco Bay Area, and stated that the assessment would continue year-to-year until terminated by the District Board of Directors; and

WHEREAS, although the methodology by which the assessments are applied to properties in the District does not change from year to year, a new Engineer's Report is prepared each year in order to establish the CPI adjustment for that year; the new maximum authorized assessment rate for that year; the budget for that year; and the amount to be charged to each parcel in the District that year, subject to that year's assessment rate and any changes in the attributes of the properties in the District, including but not limited to use changes, parcel subdivisions, and/or parcel consolidations; and

WHEREAS, the report was duly made and filed with the Secretary of the Board and duly considered by this Board and found to be sufficient in every particular, whereupon it was determined that the report should stand as the Engineer's Report for all subsequent proceedings under and pursuant to the aforesaid resolution, and that June 23, 2026 at the hour of 5:30 p.m., or as soon after as practical, at the Oroville Convention Center, 1200 Myers Street, Oroville, California 95965, were appointed as the time and place for a hearing by this Board on the question of the levy of the proposed assessment, notice of which hearing was given as required by law; and

WHEREAS, at the appointed time and place the hearing was duly and regularly held, and all persons interested and desiring to be heard were given an opportunity to be heard, and all matters and things pertaining to the continuation of assessment were fully heard and considered by this Board, and all oral statements and all written protests or communications were duly heard, considered and overruled, and this Board thereby acquired jurisdiction to order the continuation of assessment and the confirmation of the diagram and assessment prepared by and made a part of the Engineer's Report to pay the costs and expenses thereof;

WHEREAS, the assessment is being levied without regard to property valuation of the properties involved; and

NOW, THEREFORE, IT IS FOUND, Determined AND ORDERED, that:

1. The public interest, convenience and necessity require that the continuation be made.
2. The District benefited by the improvements and assessed to pay the costs and expenses thereof, and the exterior boundaries thereof, are as shown by a map thereof filed in the office of the Secretary of the Board, which map is made a part hereof by reference thereto.
3. The Engineer's Report as a whole and each part thereof, to with:
 - (a) the Engineer's estimate of the itemized and total costs and expenses of maintaining the improvements and of the incidental expenses in connection therewith;
 - (b) the diagram showing the assessment district, plans and specifications for the improvements to be maintained and the boundaries and dimensions of the respective lots and parcels of land within the District; and
 - (c) the assessment of the total amount of the cost and expenses of the proposed maintenance of the improvements upon the several lots and parcels of land in the District in proportion to the estimated special benefits to be received by such lots and parcels, respectively, from the maintenance, and of the expenses incidental thereto; are finally approved and confirmed.



4. Final adoption and approval of the Engineer's Report as a whole, and of the plans and specifications, estimate of the costs and expenses, the diagram and the assessment, as contained in the report as hereinabove determined and ordered, is intended to and shall refer and apply to the report, or any portion thereof as amended, modified, or revised or corrected by, or pursuant to and in accordance with, any resolution or order, if any, heretofore duly adopted or made by this Board.
5. The assessment to pay the costs and expenses of the maintenance of the improvements for fiscal year 2026-27 is hereby continued. For further particulars pursuant to the provisions of the Landscaping and Lighting Act of 1972, reference is hereby made to the Resolution Directing Preparation of Engineer's Report.
6. Based on the oral and documentary evidence, including the Engineer's Report, offered and received at the hearing, this Board expressly finds and determines (a) that each of the several lots and parcels of land will be specially benefited by the maintenance of the improvements at least in the amount if not more than the amount, of the assessment apportioned against the lots and parcels of land, respectively, and (b) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, the aforesaid finding and determination as to special benefits.
7. Upon the adoption of this resolution, but in no event later than the second Monday in August following such adoption, the Secretary of the Board shall file a certified copy of the diagram and assessment and a certified copy of this resolution with the Auditor of the County of Butte. Upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the assessment, in accordance to Streets and Highway Codes 22645 et seq. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all laws providing for the collection and enforcement of County taxes shall apply to the collection and enforcement of the assessments. After collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the Feather River Recreation and Park District.
8. Upon receipt of the moneys representing assessments collected by the County, the General Manager shall deposit the moneys in the District Treasury to the credit of the improvement fund previously established under the distinctive designation of the District.

DULY AND REGULARLY ADOPTED by the Governing Board of the Feather River Recreation and Park District this 23rd day of June, 2026 by the following roll call vote:



Ayes:

Noes:

Absent:

Abstain:

Attest: _____

Greg Passmore, Chairperson

Robert Brian Wilson, General Manager

Department Update 6.23.26

Name: Jenna Walker

Department: Recreation

Recently completed events/projects:

- Adult Sports
 - Implementation and completion of Spring 2026 adult sports leagues:
 - Softball
 - Men's: 10 teams
 - Coed: 10 teams
 - Rec Volleyball
 - Coed: 5 teams
- Youth Sports
 - Implementation and completion of Summer 2026 youth sports leagues:
 - Junior Giants baseball program
 - 182 players ages 5-13
 - 46 volunteers
- Aquatics
 - Hiring and training of lifeguards, instructors, and staff for 2026 aquatics season
 - Determining and addressing facility needs and maintenance schedules
 - Determining equipment needs and purchasing
 - Reviewing and revising policies, procedures, and rules
 - Creating staffing and facility schedules
 - Setting up and opening second round of swim lesson sessions registration
 - Hosting end-of-year school pool parties for approximately 1,689 students in grades K-8 from district schools
 - Offering spring aquatics programming – started 4/13 at Nelson Pool:
 - Aquatic Fitness (Aqua Fit)
 - Lap Swim

Current events/projects:

- Youth Sports
 - Implementation of Summer 2026 youth sports leagues:
 - Junior Giants baseball program
 - 182 players ages 5-13
 - 12 teams – 4 T-ball, 4 Minors, 4 Majors
 - 46 volunteers
- Adult Sports
 - Planning and hiring for Summer 2026 adult sports leagues:
 - Rec Volleyball
 - Coed: 6 teams
 - Softball – currently do not have the umpire staffing to run summer league; actively recruiting for the umpire position
 - Men's: 12 teams

- Coed: 9 teams
- Recreation classes and activity offerings:
 - Classes and activities for Spring 2026:
 - Adult Fitness classes – started 1/5; ongoing
 - Chair Yoga: Mondays & Wednesdays
 - Fit Fusion: Tuesdays & Thursdays
 - Yoga Renew: Saturdays
 - Line Dancing – started 5/4
 - Beginning Line Dancing: Mondays, 5-6pm
 - Intermediate Line Dancing: Fridays, 6-7pm (starting 7/10)
 - Karate – started 4/1; ongoing
 - Now offering Karate classes through Northern California Karate Academy
- Aquatics
 - Implementing 2026 aquatics season at 2 pools
 - Nelson Pool and Palermo Pool opened for the Summer 2026 season on June 6!
 - Offerings:
 - General Public Swim Sessions
 - Public Swim: Monday-Saturday, 1-4pm
 - Family Swim: Fridays 5:30-8pm
 - Swim Lessons
 - Group Swim Lessons
 - 4 levels: Pre-K, Level 1, Level 2, Level 3
 - Private Lessons
 - Ages 3 & up
 - Water Fitness
 - Adult Aquatic Movement, Mon-Fri 11am-noon
 - Aqua Fit: Mon, Tues, & Thu, 11am-noon
 - Lap Swim: Mon-Fri, 6:30-8:30am
 - Events
 - Private rentals: Sat & Sun only
 - School pool parties

Upcoming events/projects:

- Implementing Summer 2026 leagues and programming
- Planning Fall 2026 leagues and programming
- Developing partnerships for recreation offerings
- Staff will be looking into the expansion of collaborative opportunities with community partners to provide a broader scope of recreational opportunities to district residents.

Parks & Maintenance Department Update

Joe Velasquez – Park Supervisor

Completed Tasks/Projects

See Attached: Report from MaintainX app.

Additional Information:

Daily tasks including:

- Daily trash runs
- Restroom opening inspections
- Pool chemistry/maintenance

Weekly Tasks Include:

- Mowing done on Friday
- Field prep for Jr Giants and summer softball

Playtown Park Replacement Project Update: The play structure has been completed. The new wood chips have been installed. The team has repainted the swing sets. The project has been finalized and is open to the public.

Fourth of July at Riverbend Park: Staff have been working to reduce weeds in and around the blast zone. Staff have lined up an additional 220 parking spaces in the overflow lot. Staff continue to work with the Chamber on logistics and planning for the event.

Pools are open for the season. Staff spent many hours preparing the pool for the season.

Staff have spent much time on rentals throughout the parks and OCC. There were many graduations, parties, etc.

Upcoming/Ongoing Projects:

- Brush removal, fuels reduction throughout Riverbend
- Palermo Pool picnic area
- Fourth of July at Riverbend Park



Work Orders List for 05/20/2026 - 06/17/2026

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
#17088	Remove broken branch from walk way at dog park	Riverbend Park	<div style="border: 1px solid #ccc; padding: 2px; display: inline-block; margin-bottom: 5px;"> ↑ High </div> <div style="border: 1px solid #ccc; padding: 2px; display: inline-block; margin-bottom: 5px;">Damage</div> <div style="border: 1px solid #ccc; padding: 2px; display: inline-block;">Clean up</div>	Randy Schmidt		Total Time Costs \$11.71 Total Time 35m 0s Total Costs \$11.71	✓ Done Completed by Randy Schmidt on 05/20/2026
#17062	Cap the electrical outlet outside the GM office window	Oroville Convention Center	<div style="border: 1px solid #ccc; padding: 2px; display: inline-block; margin-bottom: 5px;"> ↓ Low </div> <div style="border: 1px solid #ccc; padding: 2px; display: inline-block;">Electrical</div>	joseph velasquez	05/22/2026		✓ Done Completed by joseph velasquez on 05/20/2026
#17027	Cut up down limb from wind on road 2 dog park	Riverbend Park	<div style="border: 1px solid #ccc; padding: 2px; display: inline-block; margin-bottom: 5px;"> ↔ Medium </div> <div style="border: 1px solid #ccc; padding: 2px; display: inline-block; margin-bottom: 5px;">Damage</div> <div style="border: 1px solid #ccc; padding: 2px; display: inline-block;">Clean up</div>	Randy Schmidt		Total Time Costs \$15.05 Total Time 45m 0s Total Costs \$15.05	✓ Done Completed by Randy Schmidt on 05/20/2026
#17085	Sheriff work crew		<div style="border: 1px solid #ccc; padding: 2px; display: inline-block;">Sheriff Work Crew</div>	Marco Aispuro		Total Time Costs \$138.60 Total Time 6h 0m 0s Total Costs \$138.60	✓ Done Completed by Marco Aispuro on 05/20/2026
#17072	Screw lose Orcas shed	Nelson Pool Parent: Nelson Sports Complex	<div style="border: 1px solid #ccc; padding: 2px; display: inline-block; margin-bottom: 5px;"> ↑ High </div> <div style="border: 1px solid #ccc; padding: 2px; display: inline-block;">Safety</div>	T Maintenance Team Dommie		Total Time Costs \$1.72 Total Time 5m 0s Total Costs \$1.72	✓ Done Completed by Dommie on 05/21/2026

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
#16953	Repaint MLK Basketball Court	Martin Luther King Jr Park	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-bottom: 5px;"> ↑ High </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;">Painting</div>	<div style="background-color: #e0f2f1; padding: 2px; margin-bottom: 5px;"> T Maintenance Team </div> joseph velasquez Eric Danner Hue Vang Dommie Randy Schmidt		Total Time Costs \$1,642.62 Total Time 62h 0m 0s Total Costs \$1,642.62	✓ Done Completed by Eric Danner on 05/22/2026
#17099	Remove poles in front of Playtown	Nolan Sports Complex	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-bottom: 5px;"> → Medium </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;">Project</div>	<div style="background-color: #e0f2f1; padding: 2px; margin-bottom: 5px;"> T Maintenance Team </div> Eric Danner Hue Vang Randy Schmidt		Total Time Costs \$365.90 Total Time 14h 0m 0s Total Costs \$365.90	✓ Done Completed by Eric Danner on 05/22/2026
#17118	concert at Riverbend	Amphitheatre <small>Parent: Riverbend Park</small>	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-bottom: 5px;"> ↑ High </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;">Rental</div>	Paul Vang		Total Time Costs \$113.69 Total Time 5h 30m 0s Total Costs \$113.69	✓ Done Completed by Paul Vang on 05/22/2026
#17051	RIVERBEND LITTLE BEAR PAVILION - RENTAL 5/23/26 ALL DAY	Little Bear Pavilion <small>Parent: Riverbend Park</small>	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-bottom: 5px;"> ↑ High </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;">Rental</div>	<div style="background-color: #e0f2f1; padding: 2px; margin-bottom: 5px;"> T Weekend Crew </div> Paul Vang	05/23/2026	Total Time Costs \$10.34 Total Time 30m 0s Total Costs \$10.34	✓ Done Completed by Paul Vang on 05/23/2026
#17050	RIVERBEND BEAR ROCK PAVILION - RENTAL 5/23/26 ALL DAY	Bear rock pavilion <small>Parent: Riverbend Park</small>	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-bottom: 5px;"> ↑ High </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;">Rental</div>	<div style="background-color: #e0f2f1; padding: 2px; margin-bottom: 5px;"> T Weekend Crew </div> Paul Vang	05/23/2026	Total Time Costs \$13.78 Total Time 40m 0s Total Costs \$13.78	✓ Done Completed by Paul Vang on 05/23/2026
#17048	Palermo Park Picnic Area - 5/23/2026 9am-1pm	Pavilion <small>Parent: Palermo Park</small>	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-bottom: 5px;"> ↑ High </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;">Rental</div>	<div style="background-color: #e0f2f1; padding: 2px; margin-bottom: 5px;"> T Weekend Crew </div> Paul Vang	05/23/2026	Total Time Costs \$5.17 Total Time 15m 0s Total Costs \$5.17	✓ Done Completed by Paul Vang on 05/23/2026
#17052	RIVERBEND EAGLE POINT PAVILION - 5/23/2026 2PM-6PM	Eagle Point Pavilion <small>Parent: Riverbend Park</small>	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-bottom: 5px;"> ↑ High </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;">Rental</div>	<div style="background-color: #e0f2f1; padding: 2px; margin-bottom: 5px;"> T Weekend Crew </div> Paul Vang	05/23/2026	Total Time Costs \$32.73 Total Time 1h 35m 0s Total Costs \$32.73	✓ Done Completed by Paul Vang on 05/23/2026

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
#17131	Broken sprinkler at Pomona field	Nolan Sports Complex	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↑ High </div> <div style="border: 1px solid #00aaff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;"> Irrigation Repair </div>	Hue Vang		Total Time Costs \$15.86 Total Time 30m 0s Total Costs \$15.86	✓ Done Completed by Hue Vang on 05/23/2026
#17113	MLK	Martin Luther King Jr Park	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> → Medium </div> <div style="border: 1px solid #00aaff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;"> Clean up </div>	T Weekend Crew Randy Schmidt Tim Morley		Total Time Costs \$55.61 Total Time 3h 0m 0s Total Costs \$55.61	✓ Done Completed by Randy Schmidt on 05/23/2026
#17140	Weed eat the big round about at Riverbend	Riverbend Park	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↓ Low </div> <div style="border: 1px solid #00aaff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;"> Weed Control </div> <div style="border: 1px solid #00aaff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;"> Clean up </div>	Randy Schmidt		Total Time Costs \$20.07 Total Time 1h 0m 0s Total Costs \$20.07	✓ Done Completed by Randy Schmidt on 05/24/2026
#17141	Weed eat around bathroom at dog park	Riverbend Park	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↓ Low </div> <div style="border: 1px solid #00aaff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;"> Weed Control </div> <div style="border: 1px solid #00aaff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;"> Clean up </div>	Randy Schmidt		Total Time Costs \$60.21 Total Time 3h 0m 0s Total Costs \$60.21	✓ Done Completed by Randy Schmidt on 05/24/2026
#17102	Chair	Nelson Sports Complex	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↓ Low </div> <div style="border: 1px solid #00aaff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;"> Project </div>	Dommie		Total Time Costs \$20.67 Total Time 1h 0m 0s Total Costs \$20.67	✓ Done Completed by Dommie on 05/26/2026
#17054	RIVERBEND EAGLE POINT PAVILION - 5/26/2026 9AM-1PM	Eagle Point Pavilion Parent: Riverbend Park	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↑ High </div> <div style="border: 1px solid #00aaff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;"> Rental </div>	T Maintenance Team Dommie	05/26/2026	Total Time Costs \$25.84 Total Time 1h 15m 0s Total Costs \$25.84	✓ Done Completed by Dommie on 05/26/2026
#17053	Nelson Complex - Shawnee Field 8a-3p & Nelson Picnic Area	Nelson Sports Complex	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↑ High </div> <div style="border: 1px solid #00aaff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;"> Rental </div>	T Maintenance Team joseph velasquez	05/22/2026		✓ Done Completed by joseph velasquez on 05/26/2026

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
8a-6p- Mesa Vista School							
#17165	Weeding by the pond	Dog Park Parent: Riverbend Park	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> - Medium </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Weed Control</div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Request</div>	<div style="background-color: #007bff; color: white; padding: 2px; border-radius: 5px; display: inline-block;">T</div> Maintenance Team Jesus Aispuro Marco Aispuro		Total Time Costs \$231.00 Total Time 10h 0m 0s Total Costs \$231.00	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Jesus Aispuro on 05/26/2026
#17046	Deep clean Palermo Pool	Palermo Pool Parent: Palermo Park	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↑ High </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Clean up</div>	<div style="background-color: #007bff; color: white; padding: 2px; border-radius: 5px; display: inline-block;">T</div> Maintenance Team Eric Danner Hue Vang Dommie	05/29/2026	Total Time Costs \$610.26 Total Time 24h 30m 0s Total Costs \$610.26	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Eric Danner on 05/28/2026
#17193	Graffiti in all parks	All Parks	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↓ Low </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Graffiti Removal</div>	Randy Schmidt		Total Time Costs \$100.35 Total Time 5h 0m 0s Total Costs \$100.35	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Randy Schmidt on 05/28/2026
#17130	Little bear gazebo graffiti need removed <small>[OBJ][OBJ]</small>	Riverbend Park	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↑ High </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Graffiti Removal</div>	Hue Vang Randy Schmidt		Total Time Costs \$20.07 Total Time 1h 0m 0s Total Costs \$20.07	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Randy Schmidt on 05/28/2026
#17167	Install new no running signs at Nelson and Palermo Pool		<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↑ High </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Safety</div>	<div style="background-color: #007bff; color: white; padding: 2px; border-radius: 5px; display: inline-block;">T</div> Maintenance Team Dommie		Total Time Costs \$20.67 Total Time 1h 0m 0s Total Costs \$20.67	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Dommie on 05/29/2026
#17207	Wash and clean gazebo 4 concert and stage	Riverbend Park	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↓ Low </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Rental</div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Clean up</div>	Randy Schmidt		Total Time Costs \$80.28 Total Time 4h 0m 0s Total Costs \$80.28	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Randy Schmidt on 05/29/2026

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
#17000	Install fence cap on new fence at Fairbanks field.	Nolan Sports Complex	<div style="border: 1px solid #ccc; padding: 2px; display: inline-block; background-color: #e0f2f1;"> ↓ Low </div> <div style="border: 1px solid #0070c0; padding: 2px; display: inline-block; background-color: #e0f2f1;">Project</div>	<div style="background-color: #0070c0; color: white; padding: 2px; display: inline-block; border-radius: 3px;">T</div> Maintenance Team Eric Danner Randy Schmidt Tim Morley		Total Time Costs \$131.28 Total Time 7h 0m 0s <div style="background-color: #e0f2f1; padding: 2px; display: inline-block;">Total Costs \$131.28</div>	<div style="color: green;">✓</div> Done Completed by Eric Danner on 05/29/2026
#17187	Tee ball	Nolan Sports Complex	<div style="border: 1px solid #ccc; padding: 2px; display: inline-block; background-color: #fff9c4;"> ➔ Medium </div> <div style="border: 1px solid #0070c0; padding: 2px; display: inline-block; background-color: #e0f2f1;">Project</div> <div style="border: 1px solid #0070c0; padding: 2px; display: inline-block; background-color: #e0f2f1;">Repair</div>	Eric Danner Hue Vang Dommie		Total Time Costs \$261.90 Total Time 10h 0m 0s <div style="background-color: #e0f2f1; padding: 2px; display: inline-block;">Total Costs \$261.90</div>	<div style="color: green;">✓</div> Done Completed by Eric Danner on 05/29/2026
#17007	Repair an air compressor	Shop	<div style="border: 1px solid #ccc; padding: 2px; display: inline-block; background-color: #fff9c4;"> ➔ Medium </div> <div style="border: 1px solid #0070c0; padding: 2px; display: inline-block; background-color: #e0f2f1;">Project</div>	Eric Danner Marco Aispuro		Total Time Costs \$46.20 Total Time 2h 0m 0s <div style="background-color: #e0f2f1; padding: 2px; display: inline-block;">Total Costs \$46.20</div>	<div style="color: green;">✓</div> Done Completed by Eric Danner on 05/29/2026
#17157	Pick up branch at Nelson park	Nelson Sports Complex	<div style="border: 1px solid #0070c0; padding: 2px; display: inline-block; background-color: #e0f2f1;">Clean up</div>	<div style="background-color: #0070c0; color: white; padding: 2px; display: inline-block; border-radius: 3px;">T</div> Maintenance Team Eric Danner Randy Schmidt Sam Solis		Total Time Costs \$46.82 Total Time 2h 0m 0s <div style="background-color: #e0f2f1; padding: 2px; display: inline-block;">Total Costs \$46.82</div>	<div style="color: green;">✓</div> Done Completed by Randy Schmidt on 05/29/2026
#17090	Clean up playground area <small>[OBJ]</small>	Nolan Sports Complex	<div style="border: 1px solid #ccc; padding: 2px; display: inline-block; background-color: #fff9c4;"> ➔ Medium </div> <div style="border: 1px solid #0070c0; padding: 2px; display: inline-block; background-color: #e0f2f1;">Request</div>	<div style="background-color: #0070c0; color: white; padding: 2px; display: inline-block; border-radius: 3px;">T</div> Maintenance Team Eric Danner Jesus Aispuro Marco Aispuro Randy Schmidt		Total Time Costs \$1,061.46 Total Time 47h 0m 0s <div style="background-color: #e0f2f1; padding: 2px; display: inline-block;">Total Costs \$1,061.46</div>	<div style="color: green;">✓</div> Done Completed by Eric Danner on 05/29/2026
#17059	RIVERBEND BEAR ROCK PAVILION - RENTAL 5/30/26 ALL DAY	Bear rock pavilion <small>Parent: Riverbend Park</small>	<div style="border: 1px solid #ccc; padding: 2px; display: inline-block; background-color: #ffe0b2;"> ↑ High </div> <div style="border: 1px solid #0070c0; padding: 2px; display: inline-block; background-color: #e0f2f1;">Rental</div>	<div style="background-color: #0070c0; color: white; padding: 2px; display: inline-block; border-radius: 3px;">T</div> Weekend Crew Paul Vang	05/30/2026	Total Time Costs \$15.50 Total Time 45m 0s <div style="background-color: #e0f2f1; padding: 2px; display: inline-block;">Total Costs \$15.50</div>	<div style="color: green;">✓</div> Done Completed by Paul Vang on 05/30/2026
#17058	RIVERBEND EAGLE POINT PAVILION - 5/30/2026 ALL DAY	Eagle Point Pavilion <small>Parent: Riverbend Park</small>	<div style="border: 1px solid #ccc; padding: 2px; display: inline-block; background-color: #ffe0b2;"> ↑ High </div> <div style="border: 1px solid #0070c0; padding: 2px; display: inline-block; background-color: #e0f2f1;">Rental</div>	<div style="background-color: #0070c0; color: white; padding: 2px; display: inline-block; border-radius: 3px;">T</div> Weekend Crew Paul Vang	05/30/2026	Total Time Costs \$13.78 Total Time 40m 0s <div style="background-color: #e0f2f1; padding: 2px; display: inline-block;">Total Costs \$13.78</div>	<div style="color: green;">✓</div> Done Completed by Paul Vang on 05/30/2026

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
#17057	RIVERBEND LITTLE BEAR PAVILION - RENTAL 5/30/26 9AM-1PM	Little Bear Pavilion Parent: Riverbend Park	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↑ High </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Rental</div>	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> T Weekend Crew Paul Vang </div>	05/30/2026	Total Time Costs \$10.34 Total Time 30m 0s <div style="background-color: #e0f0ff; padding: 5px; border: 1px solid #ccc; margin-top: 5px;"> Total Costs \$10.34 </div>	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Paul Vang on 05/30/2026
#17224	Pull weeds out of playground area in all parks	All Parks	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↓ Low </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Weed Control</div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Clean up</div>	Randy Schmidt Tim Morley		Total Time Costs \$74.14 Total Time 4h 0m 0s <div style="background-color: #e0f0ff; padding: 5px; border: 1px solid #ccc; margin-top: 5px;"> Total Costs \$74.14 </div>	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Tim Morley on 05/31/2026
#17208	Sheriff work crew	Riverbend Park	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⊖ Medium </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Project</div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Sheriff Work Crew</div>	Marco Aispuro		Total Time Costs \$184.80 Total Time 8h 0m 0s <div style="background-color: #e0f0ff; padding: 5px; border: 1px solid #ccc; margin-top: 5px;"> Total Costs \$184.80 </div>	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Marco Aispuro on 05/31/2026
#17231	Weed wack Nelson Pool parking lot	Nelson Pool Parent: Nelson Sports Complex	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⊖ Medium </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Weed Control</div>	Randy Schmidt Tim Morley		Total Time Costs \$37.07 Total Time 2h 0m 0s <div style="background-color: #e0f0ff; padding: 5px; border: 1px solid #ccc; margin-top: 5px;"> Total Costs \$37.07 </div>	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Randy Schmidt on 05/31/2026
#17230	Weed eat and clean beach at riverbend	Riverbend Park	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↓ Low </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Weed Control</div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Clean up</div>	Randy Schmidt Tim Morley		Total Time Costs \$185.35 Total Time 10h 0m 0s <div style="background-color: #e0f0ff; padding: 5px; border: 1px solid #ccc; margin-top: 5px;"> Total Costs \$185.35 </div>	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Randy Schmidt on 05/31/2026
#17060	RIVERBEND BEAR ROCK & LITTLE BEAR PAVILION - RENTAL 6/1/26 9AM-1PM	Riverbend Park	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↑ High </div> <div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Rental</div>	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> T Maintenance Team Hue Vang Dommie </div>	06/01/2026	Total Time Costs \$84.09 Total Time 3h 0m 0s <div style="background-color: #e0f0ff; padding: 5px; border: 1px solid #ccc; margin-top: 5px;"> Total Costs \$84.09 </div>	<div style="color: green; font-weight: bold;">✓ Done</div> Completed by Hue Vang on 06/01/2026

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
#17260	Replace broken board	Dog Park Parent: Riverbend Park	High Damage Safety	Maintenance Team Jesus Aispuro		Total Time Costs Total Time Total Costs	\$11.55 30m 0s \$11.55 Done Completed by Jesus Aispuro on 06/02/2026
#17044	Palermo	Palermo Park	Medium Weed Control	Hue Vang Dommie		Total Time Costs Total Time Total Costs	\$419.04 16h 0m 0s \$419.04 Done Completed by Dommie on 06/02/2026
#17244	Weeding salmon run	Riverbend Park	Medium Weed Control	Maintenance Team Jesus Aispuro		Total Time Costs Total Time Total Costs	\$231.00 10h 0m 0s \$231.00 Done Completed by Jesus Aispuro on 06/02/2026
#17277	To cut the grass	Dog Park Parent: Riverbend Park	Medium Maintenance	Jesus Aispuro Marco Aispuro		Total Time Costs Total Time Total Costs	\$207.90 9h 0m 0s \$207.90 Done Completed by Jesus Aispuro on 06/02/2026
#17061	RIVERBEND - AMPHITHEATRE, LITTLE BEAR & SALMON PAVILION -6/3/26 7AM-11 AM	Riverbend Park	High Rental	Maintenance Team Eric Danner Hue Vang Dommie	06/03/2026	Total Time Costs Total Time Total Costs	\$131.51 5h 0m 0s \$131.51 Done Completed by Eric Danner on 06/03/2026
#17278	Shower head broken	Nelson Pool Parent: Nelson Sports Complex	High Vandalism Repair	Maintenance Team Eric Danner	06/02/2026	Total Time Costs Total Time Total Costs	\$13.38 30m 0s \$13.38 Done Completed by Eric Danner on 06/03/2026
#17299	Shut off to Nelson pool slow leak	Nelson Sports Complex	Medium Irrigation Repair Plumbing repair	Hue Vang Dommie		Total Time Costs Total Time Total Costs	\$52.38 2h 0m 0s \$52.38 Done Completed by Dommie on 06/03/2026

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
#17296	Oil change	Feather River Recreation and Park District 2026 F250 (assigned to Jesus)	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⊖ Medium </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Request</div>	<div style="background-color: #e0f2f1; border-radius: 5px; padding: 2px; display: inline-block;"> T Maintenance Team </div> joseph velasquez Jesus Aispuro			<div style="color: green;">✓</div> Done Completed by joseph velasquez on 06/03/2026
#17295	Repaint the white around pool deck markers	Palermo Park	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↑ High </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Painting</div>	<div style="background-color: #e0f2f1; border-radius: 5px; padding: 2px; display: inline-block;"> T Maintenance Team </div> Hue Vang Dommie		Total Time Costs \$104.76 Total Time 4h 0m 0s <div style="background-color: #e0f2f1; border-radius: 5px; padding: 2px; display: inline-block;"> Total Costs \$104.76 </div>	<div style="color: green;">✓</div> Done Completed by Hue Vang on 06/04/2026
#17310	Latch	Riverbend Park	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⊖ Medium </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Repair</div>	Dommie		Total Time Costs \$5.90 Total Time 17m 7s <div style="background-color: #e0f2f1; border-radius: 5px; padding: 2px; display: inline-block;"> Total Costs \$5.90 </div>	<div style="color: green;">✓</div> Done Completed by Dommie on 06/04/2026
#17313	Prep	Maintenance Shop	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⊖ Medium </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Mow Schedule</div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Maintenance</div>	Dommie		Total Time Costs \$15.73 Total Time 45m 39s <div style="background-color: #e0f2f1; border-radius: 5px; padding: 2px; display: inline-block;"> Total Costs \$15.73 </div>	<div style="color: green;">✓</div> Done Completed by Dommie on 06/04/2026
#17297	MLK irrigation leak wire problem	Martin Luther King Jr Park	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⊖ Medium </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Irrigation Repair</div>	Hue Vang Dommie		Total Time Costs \$110.28 Total Time 4h 0m 0s <div style="background-color: #e0f2f1; border-radius: 5px; padding: 2px; display: inline-block;"> Total Costs \$110.28 </div>	<div style="color: green;">✓</div> Done Completed by Hue Vang on 06/04/2026
#17317	Floor jack	Maintenance Shop	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⊖ Medium </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Project</div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Repair</div>	Dommie		Total Time Costs \$10.34 Total Time 30m 0s <div style="background-color: #e0f2f1; border-radius: 5px; padding: 2px; display: inline-block;"> Total Costs \$10.34 </div>	<div style="color: green;">✓</div> Done Completed by Dommie on 06/04/2026
#17320	Graffiti	All Parks	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⊖ Medium </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Graffiti Removal</div>	Dommie		Total Time Costs \$20.67 Total Time 1h 0m 0s <div style="background-color: #e0f2f1; border-radius: 5px; padding: 2px; display: inline-block;"> Total Costs \$20.67 </div>	<div style="color: green;">✓</div> Done Completed by Dommie on 06/04/2026

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
#17322	Oil change	Feather River Recreation and Park District 2026 F250 (assigned to Jesus)	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↑ High </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Request</div>	Jesus Aispuro		Total Time Costs \$23.10 Total Time 1h 0m 0s Total Costs \$23.10	✓ Done Completed by Jesus Aispuro on 06/04/2026
#16897	Dog Park Well Testing	Dog Park Parent: Riverbend Park	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↑ High </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Inspection</div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Safety</div>	T Maintenance Team Paul Vang	06/01/2026	Total Time Costs \$17.00 Total Time 49m 20s Total Costs \$17.00	✓ Done Completed by Paul Vang on 06/05/2026
#17205	Check front gate and ALL pathway lighting at RB	Riverbend Park	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↑ High </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Electrical</div>	joseph velasquez			✓ Done Completed by joseph velasquez on 06/05/2026
#17340	trash truck oil change	Oil changers	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↑ High </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Project</div>	Paul Vang		Total Time Costs \$12.06 Total Time 35m 0s Total Costs \$12.06	✓ Done Completed by Paul Vang on 06/05/2026
#17343	Skate park	Bedrock Skate Park	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> → Medium </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Mechanical</div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Mow Schedule</div>	Marco Aispuro		Total Time Costs \$15.40 Total Time 40m 0s Total Costs \$15.40	✓ Done Completed by Marco Aispuro on 06/05/2026
#17316	Spay weed Nelson spot complex	Feather River Recreation and Park District John deer big gator	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> → Medium </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Weed Control</div>	Hue Vang Randy Schmidt		Total Time Costs \$621.36 Total Time 24h 0m 0s Total Costs \$621.36	✓ Done Completed by Hue Vang on 06/05/2026
#17249	RIVERBEND EAGLE POINT PAVILION - Rental 6/6/2026 ALL DAY	Eagle Point Pavilion Parent: Riverbend Park	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↑ High </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Rental</div>	T Weekend Crew Paul Vang Tim Morley	06/06/2026	Total Time Costs \$43.95 Total Time 2h 20m 0s Total Costs \$43.95	✓ Done Completed by Tim Morley on 06/06/2026

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
#17354	Weed eat.the inside of electricity pen at.nelson	Nelson Sports Complex	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↓ Low </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Weed Control</div>	Randy Schmidt		Total Time Costs \$10.04 Total Time 30m 0s Total Costs \$10.04	✓ Done Completed by Randy Schmidt on 06/06/2026
#17355	Weed eat the.back yard at shop	Shop	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↓ Low </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Weed Control</div>	Randy Schmidt		Total Time Costs \$20.07 Total Time 1h 0m 0s Total Costs \$20.07	✓ Done Completed by Randy Schmidt on 06/06/2026
#17351	Sheriff work crew	Riverbend Park	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↔ Medium </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Sheriff Work Crew</div>	Marco Aispuro		Total Time Costs \$184.80 Total Time 8h 0m 0s Total Costs \$184.80	✓ Done Completed by Marco Aispuro on 06/06/2026
#17253	PALERMO PARK COVERED PICNIC AREA - 6/7/2026 2PM-6PM	Pavilion Parent: Palermo Park	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↑ High </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Rental</div>	T Weekend Crew Randy Schmidt Tim Morley	06/07/2026	Total Time Costs \$55.61 Total Time 3h 0m 0s Total Costs \$55.61	✓ Done Completed by Tim Morley on 06/07/2026
#17252	RIVERBEND SALMON PAVILION - 6/7/2026 ALL DAY	Salmon Pavilion Parent: Riverbend Park	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↑ High </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Rental</div>	T Weekend Crew Randy Schmidt Tim Morley	06/07/2026	Total Time Costs \$55.61 Total Time 3h 0m 0s Total Costs \$55.61	✓ Done Completed by Tim Morley on 06/07/2026
#17251	RIVERBEND EAGLE POINT PAVILION & Soccer Field #2 - 6/7/2026 2-6 PM	Eagle Point Pavilion Parent: Riverbend Park	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↑ High </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Rental</div>	T Weekend Crew Randy Schmidt Tim Morley	06/07/2026	Total Time Costs \$74.14 Total Time 4h 0m 0s Total Costs \$74.14	✓ Done Completed by Tim Morley on 06/07/2026
#17364	Clean up occ ,weed eat and blow	Oroville Convention Center	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↓ Low </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Weed Control</div>	Randy Schmidt Tim Morley		Total Time Costs \$74.14 Total Time 4h 0m 0s Total Costs \$74.14	✓ Done Completed by Tim Morley on 06/07/2026

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
#15960	Change air filters in GM, Rec Sup, and Business Managers Office	Oroville Convention Center	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↑ High </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Maintenance</div>	<div style="display: flex; align-items: center;"> T Maintenance Team Dommie </div>	06/06/2026	Total Time Costs \$10.34 Total Time 30m 0s <div style="background-color: #e1ecf4; padding: 5px; border: 1px solid #007bff; display: flex; justify-content: space-between; font-weight: bold;"> Total Costs \$10.34 </div>	<div style="display: flex; align-items: center;"> ✓ Done Completed by Dommie on 06/08/2026 </div>
#17379	Slide Leak	Palermo Pool <small>Parent: Palermo Park</small>	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↓ Low </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Repair</div>	<div style="display: flex; align-items: center;"> T Maintenance Team joseph velasquez </div>			<div style="display: flex; align-items: center;"> ✓ Done Completed by joseph velasquez on 06/08/2026 </div>
#17393	Broken sprinkler at Nolan complex	Nolan Sports Complex	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↔ Medium </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Irrigation Repair</div>	Hue Vang		Total Time Costs \$63.42 Total Time 2h 0m 0s <div style="background-color: #e1ecf4; padding: 5px; border: 1px solid #007bff; display: flex; justify-content: space-between; font-weight: bold;"> Total Costs \$63.42 </div>	<div style="display: flex; align-items: center;"> ✓ Done Completed by Hue Vang on 06/08/2026 </div>
#17392	Install new drinking fountain at Nelson pool	Nelson Sports Complex	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↔ Medium </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Request</div>	Hue Vang Dommie		Total Time Costs \$152.33 Total Time 5h 30m 0s <div style="background-color: #e1ecf4; padding: 5px; border: 1px solid #007bff; display: flex; justify-content: space-between; font-weight: bold;"> Total Costs \$152.33 </div>	<div style="display: flex; align-items: center;"> ✓ Done Completed by Dommie on 06/08/2026 </div>
#17381	Chair Battery	Palermo Pool <small>Parent: Palermo Park</small>	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↑ High </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Request</div>	Eric Danner		Total Time Costs \$13.38 Total Time 30m 0s <div style="background-color: #e1ecf4; padding: 5px; border: 1px solid #007bff; display: flex; justify-content: space-between; font-weight: bold;"> Total Costs \$13.38 </div>	<div style="display: flex; align-items: center;"> ✓ Done Completed by Eric Danner on 06/09/2026 </div>
#17404	Replace faucet in women's restroom	Riverbend Park	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↑ High </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Plumbing repair</div>	<div style="display: flex; align-items: center;"> T Maintenance Team Eric Danner </div>		Total Time Costs \$13.38 Total Time 30m 0s <div style="background-color: #e1ecf4; padding: 5px; border: 1px solid #007bff; display: flex; justify-content: space-between; font-weight: bold;"> Total Costs \$13.38 </div>	<div style="display: flex; align-items: center;"> ✓ Done Completed by Eric Danner on 06/09/2026 </div>
#17380	Parking Gate	Palermo Pool <small>Parent: Palermo Park</small>	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↓ Low </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Request</div>	<div style="display: flex; align-items: center;"> T Maintenance Team Eric Danner </div>		Total Time Costs \$13.38 Total Time 30m 0s <div style="background-color: #e1ecf4; padding: 5px; border: 1px solid #007bff; display: flex; justify-content: space-between; font-weight: bold;"> Total Costs \$13.38 </div>	<div style="display: flex; align-items: center;"> ✓ Done Completed by Eric Danner on 06/09/2026 </div>
#17382	Women's Restroom Sign	Palermo Pool <small>Parent: Palermo Park</small>	<div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; color: #007bff;">Repair</div>	<div style="display: flex; align-items: center;"> T Maintenance Team Dommie </div>		Total Time Costs \$20.67 Total Time 1h 0m 0s	<div style="display: flex; align-items: center;"> ✓ Done Completed by Dommie on 06/09/2026 </div>

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS	
						Total Costs	\$20.67	
#17407	Spray round up at MLK park	Feather River Recreation and Park District John deer big gator	Medium Weed Control	Hue Vang Dommie		Total Time Costs Total Time	\$314.28 12h 0m 0s Total Costs \$314.28	✓ Done Completed by Dommie on 06/10/2026
#17417	Lay down weed barrier	Nolan Sports Complex	High Project	Maintenance Team Eric Danner Hue Vang Dommie Randy Schmidt		Total Time Costs Total Time	\$793.34 30h 0m 0s Total Costs \$793.34	✓ Done Completed by Eric Danner on 06/11/2026
#17433	Sprinkler lines leaking tennis court	Bedrock Tennis Court	Medium Irrigation Repair	Hue Vang		Total Time Costs Total Time	\$31.71 1h 0m 0s Total Costs \$31.71	✓ Done Completed by Hue Vang on 06/12/2026
#17432	Sprinkler heads not turning and adjust a timer	Nelson Sports Complex	Medium Irrigation Repair	Hue Vang		Total Time Costs Total Time	\$79.28 2h 30m 0s Total Costs \$79.28	✓ Done Completed by Hue Vang on 06/12/2026
#17449	Pomona field and Fairbank field change infield sprinklers heads.	Nolan Sports Complex	Medium Irrigation Repair	Hue Vang Randy Schmidt		Total Time Costs Total Time	\$51.78 2h 0m 0s Total Costs \$51.78	✓ Done Completed by Randy Schmidt on 06/12/2026
#17451	Change Rd shawnee Zoller field infield sprinklers head.	Nelson Sports Complex	Medium Irrigation Repair	Hue Vang Randy Schmidt		Total Time Costs Total Time	\$207.12 8h 0m 0s Total Costs \$207.12	✓ Done Completed by Hue Vang on 06/12/2026

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
#17387	RIVERBEND BEAR ROCK PAVILION - 6/13/2026 9AM-1PM	Bear rock pavilion Parent: Riverbend Park	High Rental	Weekend Crew Randy Schmidt	06/13/2026	Total Time Costs \$30.11 Total Time 1h 30m 0s Total Costs \$30.11	Done Completed by Randy Schmidt on 06/13/2026
#17389	RIVERBEND EAGLE POINT PAVILION - 6/13/2026 ALL DAY	Eagle Point Pavilion Parent: Riverbend Park	High Rental	Weekend Crew Tim Morley	06/13/2026	Total Time Costs \$25.50 Total Time 1h 30m 0s Total Costs \$25.50	Done Completed by Tim Morley on 06/13/2026
#17388	RIVERBEND LITTLE BEAR PAVILION - 6/13/2026 9AM-1PM	Little Bear Pavilion Parent: Riverbend Park	High Rental	Weekend Crew Randy Schmidt Tim Morley	06/13/2026	Total Time Costs \$37.07 Total Time 2h 0m 0s Total Costs \$37.07	Done Completed by Tim Morley on 06/13/2026
#17461	Clean up trash around riverbend dumpster	Riverbend Park	Low Clean up	Sam Solis		Total Time Costs \$8.50 Total Time 30m 0s Total Costs \$8.50	Done Completed by Sam Solis on 06/13/2026
#17391	MLK PARK - Community Juneteenth Celebration - AAFCC 6/13/2026 10AM-4PM	Martin Luther King Jr Park	High Rental	Maintenance Team Eric Danner Hue Vang Randy Schmidt Tim Morley	06/13/2026	Total Time Costs \$18.54 Total Time 1h 0m 0s Total Costs \$18.54	Done Completed by Randy Schmidt on 06/13/2026
#17390	PALERMO PARK COVERED PICNIC AREA - 6/13/2026 2PM-6PM	Pavilion Parent: Palermo Park	High Rental	Weekend Crew Randy Schmidt Tim Morley	06/13/2026	Total Time Costs \$37.07 Total Time 2h 0m 0s Total Costs \$37.07	Done Completed by Tim Morley on 06/13/2026
#17464	Break down occ	Oroville Convention Center	Medium Rental Clean up	Randy Schmidt Tim Morley Sam Solis		Total Time Costs \$81.11 Total Time 4h 30m 0s Total Costs \$81.11	Done Completed by Randy Schmidt on 06/14/2026

ID	TITLE	LOCATION & ASSET	CATEGORIES	ASSIGNEES	DUE	TIME & COST	STATUS
#17475	cleanout South riverbend bathroom storage rooms.	South Restrooms <small>Parent: Riverbend Park</small>	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⊖ Medium </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Project</div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Clean up</div>	Paul Vang		Total Time Costs \$31.01 Total Time 1h 30m 0s Total Costs \$31.01	✓ Done <small>Completed by Paul Vang on 06/14/2026</small>
#17476	Pick up rocks after nail drawing it at Palermo baseball	Palermo Park	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⊖ Medium </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Turf Management</div>	Randy Schmidt		Total Time Costs \$30.11 Total Time 1h 30m 0s Total Costs \$30.11	✓ Done <small>Completed by Randy Schmidt on 06/14/2026</small>
#17312	Wasp abatement (Nelson)	Nelson Sports Complex	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⊖ Medium </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Pest Control</div>	T Maintenance Team Eric Danner Randy Schmidt		Total Time Costs \$133.78 Total Time 6h 0m 0s Total Costs \$133.78	✓ Done <small>Completed by Eric Danner on 06/16/2026</small>
#17503	PALERMO PARK HORSESHOE PITS - 6/20/2026 ALL DAY	Palermo Park	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↑ High </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Rental</div>	joseph velasquez			✓ Done <small>Completed by joseph velasquez on 06/16/2026</small>
#17429	Install broom and mop rack on wall	Oroville Convention Center	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ⊖ Medium </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Request</div>	T Maintenance Team Dommie		Total Time Costs \$12.06 Total Time 35m 0s Total Costs \$12.06	✓ Done <small>Completed by Dommie on 06/16/2026</small>
#17509	clean out mlk storage room	Restrooms <small>Parent: Martin Luther King Jr Park</small>	<div style="border: 1px solid #ccc; border-radius: 5px; padding: 2px; display: inline-block;"> ↑ High </div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Restroom Opening Check</div> <div style="border: 1px solid #007bff; border-radius: 5px; padding: 2px; display: inline-block; margin-top: 5px;">Clean up</div>	Paul Vang		Total Time Costs \$15.50 Total Time 45m 0s Total Costs \$15.50	✓ Done <small>Completed by Paul Vang on 06/16/2026</small>