

TRUCKEE-DONNER RECREATION AND PARK DISTRICT

PARK IMPACT FEE NEXUS STUDY UPDATE

FEBRUARY 2023
FINAL REPORT V2

PREPARED FOR:

**BOARD OF DIRECTORS
TRUCKEE-DONNER RECREATION AND PARK DISTRICT**

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TRUCKEE-DONNER RECREATION AND PARK DISTRICT

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We want to acknowledge the special efforts made by individuals and organizations to this project:

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EXECUTIVE SUMMARY

INTRODUCTION

Since 1996, the Town and Nevada County, on behalf of the District, have imposed a park impact fee on new residential development within Town and Unincorporated Nevada County. The purpose of the park impact fee is to fund the cost of new or expanded parks and recreational facilities attributable to new development.

The legal and policy basis for imposing the current park impact fee is supported by the District's Park Impact Fee Nexus Study Update, Final Report dated October 2013, which was approved by the District Board of Directors on October 24, 2013, by Resolution No. 2013-237 and later adopted by the Town Council on December 10, 2013, by Resolution No. 2013-39, and by the Nevada County Board of Supervisors on March 25, 2014, by Resolution No. 14-103. The fees were subsequently adjusted for inflation in 2016, 2017, 2018, and 2019. Placer County does not collect this fee on behalf of the District. On January 23, 2014, the County of Placer abstained from adopting the fee program on behalf of the District. They contended that it is duplicative because the County imposes its own park impact fee.

This Park Impact Fee Nexus Study Update ("Nexus Study") was prepared pursuant to the "Mitigation Fee Act," as found in Government Code § 66000 et seq. The purpose of this Nexus Study is to establish the legal and policy basis for the continued imposition and update of the District's park impact fee. For purposes of this Nexus Study, "parks" shall mean neighborhood parks and community parks. The term "recreational facilities" shall mean, but not be limited to, playground equipment, fields, courts, shade structures, restroom buildings, community-use buildings, and aquatic facilities. The term "population" shall mean the functional service population which includes full-time residents and part-time occupants of seasonal and vacation housing.

NEXUS REQUIREMENTS

In order to impose such fees, this Nexus Study will demonstrate that a reasonable relationship or "nexus" exists between new development and the need for additional parks and recreational facilities within the District as a result of new development. More specifically, this Nexus Study will present findings in order to meet the **substantive requirements** of the Act, also known as AB 1600, which are as follows:

- Identify the **purpose** of the fee.
- Identify the **use** to which the fee is to be put. If the use is funding public facilities, the facilities must be identified. Identifying the public facilities may be a broad class

of projects¹, made by reference to a capital improvement plan, made in applicable general or specific plan requirements, or made in other public documents².

- Determine how there is a reasonable relationship between the fee's use and the type of development project on which the fee is imposed ("**benefit relationship**").
- Determine how there is a reasonable relationship between the need for public facilities and the type of development project on which the fee is imposed ("**impact or need relationship**").
- Determine how there is a reasonable relationship between the amount of the fee and the cost of the facilities or portion of the facilities attributable to the development on which the fee is imposed ("**rough proportional relationship**").

Additionally, the Act specifies that the fee shall not include costs attributable to existing deficiencies in public facilities but may include the costs attributable to the increased demand for public facilities reasonably related to the development project to refurbish existing facilities to maintain the existing level of service or achieve an adopted level of service that is consistent with the general plan.

Since the Act also prohibits development impact fees from funding existing deficiencies in public facilities, the fees must be used to fund only new or expanded parks and recreational facilities that add to the District's park and recreational service capacity.

The use of fee proceeds for rehabilitating existing parks and recreational facilities is limited in that they may only cover the portion of an improvement that expands service capacity. For example, suppose the District planned to replace a shade structure with an existing park with a significantly larger shade structure. In that case, park impact fee proceeds could fund the portion equal to the percentage increase in the square footage of the larger shade structure or by another reasonable measurement of facility capacity. (See Figure 13 for more information.)

¹ According to Government Code § 66000(b) and validated by Homebuilders Association of Tulare/Kings Counties, Inc. v. City of Lemoore in 2010.

² According to Gov't Code Section 66001(a)(2).

METHODOLOGY / APPROACH

To update the District's park impact fee program consistent with the **substantive requirements** of the Act, this Nexus Study utilizes a districtwide per capita standard-based methodology. A facility standard methodology is a commonly used method for determining park impact fees. It was upheld by the Homebuilders Association of Tulare/Kings Counties, Inc. v. City of Lemoore in 2010. Under this method, the cost components are based on the District's desired master plan level of service ("LOS") standard and defined on a per capita basis. Total per capita costs are then applied to single-family homes and multi-family units according to their respective dwelling unit occupancy factor, facility demand factor and average living area to establish a cost/fee per square foot.

The identification and use of a facility standard and the proper expenditure of the fee revenue ensure that new development will not fund any existing deficiencies. Instead, only facilities costs that expand the District park and recreational facilities to accommodate growth. Thus, consistent with the Act, this Nexus Study demonstrates a reasonable relationship between new development, the amount of the fee, and park and recreational facilities funded by the fee.

The Nexus Study also details the **procedural requirements** for approval of the Nexus Study and proposed park impact fee program ("fee program") by the District Board of Directors and adoption Town Council and Nevada County Board of Supervisors on behalf of the District. Also, the Act contains specific requirements for the **annual administration** of the fee program. These statutory requirements and other important information regarding the imposition and collection of the park impact fee are provided in the last sections of the Nexus Study.

SUMMARY OF KEY FINDINGS

The following general findings from the Nexus Study are presented:

1. Park impact fees are needed to ensure that the District can develop park and recreation facilities and improvements needed for the resident and nonresident employee growth created by new development in the communities served by the District.
2. The District's current park impact fees are \$1.99 per square for new single-family residential construction and \$2.85 per square foot for new multi-family residential construction.
3. For subdivided residential land, the District receives the dedication of land, payment of fees-in-lieu of land, or a combination thereof under the Quimby Act.
4. The District is characterized by a high percentage of "second" or "vacation" homes. According to the Town of Truckee General Plan and recent California Department of Finance estimates, approximately 53.9 percent of existing housing units in the District maintain only seasonal occupancy.
5. A part-time resident is generally not considered to have the same demand for or impact upon the District's park and recreational facilities as a permanent resident. Therefore, this Nexus Study utilizes a facility demand factor of 0.212, representing the ratio of the demand one part-time resident will have on the District's park and recreational facilities compared to one permanent resident.
6. The District's existing functional service population of 25,757 is projected to grow by 9,099 to a buildout functional service population of 34,856 by approximately 2040.
7. The District's master plan level of service standard for acquiring and developing neighborhood and community parks is 5.0 acres for every 1,000 population.
8. The District's existing level of service is 4.5 acres of developed parks for every 1,000 population, which includes the demand from seasonal and vacation housing.
9. The District desires to achieve its adopted master plan level of service which is consistent with the Truckee General Plan and the Nevada County General Plan.
10. Consistent with the Act's nexus requirements, this Nexus Study demonstrates a reasonable relationship between new development, the amount of the proposed fee, and parks and recreational facilities funded by the fee.

11. The District may approve, and the Town and County may adopt the fees in Figure 1 at or below the maximum levels determined by this Nexus Study. If the District, the Town, and the County choose to adopt lower fees, the adopted fee for each land use category must be reduced by the same percentage.

FIGURE 1 – MAXIMUM PARK IMPACT FEE AND AVERAGE FEE PER DWELLING UNIT

Land Use Category	Maximum Park Impact Fee per Sq. Ft. ¹	AVERAGE Park Impact Fee per Dwelling Unit ²
Single Family Housing	\$2.21	\$5,695
Multi-Family Housing	\$3.57	\$4,985
Accessory Dwelling Unit (Less than 750 sq. ft.)	Exempt	Exempt
Accessory Dwelling Unit (750 sq. ft. or greater)	\$2.21	NA

Notes:

¹ See Figure 10.

² See Figure 9.

SUMMARY OF GENERAL RECOMMENDATIONS

Based on the findings presented in the Nexus Study, the following general recommendations are presented:

1. The park impact fee should be collected from new development in addition to land dedication and in-lieu fees pursuant to the Town Quimby Ordinance and Nevada County Quimby Ordinance.
2. The District's new park impact fee should be adopted and implemented following the applicable provisions of the Mitigation Fee Act (Government Code § 66000 et al.). The park impact fee should be adopted in accordance with Government Code Sections 66016, 66017, and 66018.
3. Fee revenue should fund only the cost of new or expanded park and recreational facilities to serve new development or related debt service payments, as further detailed in Figure 12.
4. The District, Town, and County should comply with the annual reporting requirements under Government Code § 66006(b).
5. Following the fifth fiscal year after the first deposit of fee revenue and every five years thereafter, the District, the Town, and the County should comply with the reporting requirements under Government Code § 66001(d).
6. The cost estimates presented in this Nexus Study are in January 2023 dollars. The adopted park impact fee should be automatically adjusted annually by averaging the net percentage change in the Engineering News-Record Construction Cost Index for San Francisco for the preceding calendar year.
7. This Nexus Study and fee program must be updated at least every eight years. The next Nexus Study update is due no later than January 1, 2031.

FUNCTIONAL SERVICE POPULATION

The District is the primary park and recreation service provider for the population of the Town of Truckee ("Town") and some surrounding unincorporated areas of Nevada County and Placer County. Established in 1963, the District covers approximately 220 square miles operates and maintains 116.85 acres of developed parks and six community recreation centers.

This Nexus Study uses "functional service population" as a reasonable indicator of demand for park and recreational services and, therefore, the demand for park and recreational facilities required to provide such services. This section examines the District's existing and buildout service population based on projections from the Town of Truckee General Plan, assumptions for growth in the unincorporated portions of the District, the 2020 U.S Census, and the facility demand factor described below.

The planning horizon of the Nexus Study is through 2040, which approximates the estimated buildout of the Town of Truckee.

FACILITY DEMAND FACTORS

The District is characterized by a high percentage of vacation or "second" homes. According recent U.S. census figures for the District, approximately 53.9 percent of existing housing units maintain seasonal occupancy. In 2013, the percentage of existing housing units in Truckee that maintaining seasonal occupancy was 50.46 percent. Additionally, for planning purposes, this Nexus Study assumes that the current percentage of seasonal occupancy housing will continue through buildout of the District.

Part-time residents from vacation or "second" homes are generally considered not to have the same demand for or impact upon park and recreational facilities as permanent residents. In general, permanent residents can use the District's park and recreation facilities year-round. Conversely, part-time residents' park and recreation facility use is generally limited due to their limited time in the District.

In 2010, the District conducted a Facility Use Survey to determine the general facility use of a part-time resident in relation to a full-time resident. Based on the Facility Use Survey results, this Nexus Study uses a facility demand factor of 0.212. Since park impact fees are charged on new residential development, this Nexus Study utilizes a facility demand per new housing unit of 0.575, representing the average demand for park and recreational facilities generated by one residential development unit. The calculation of the facility demand per new housing unit may be found below.

FIGURE 2 – FACILITY DEMAND PER HOUSING UNIT

Housing Occupancy Types	Percentage of	Facility	Facility
	Total ¹	Demand	Demand per
	Calc	Factor ²	Housing Unit ³
	a	b	c = a * b
Year-Round Housing	46.1%	1.000	0.461
Seasonal / Vacation Housing	53.9%	0.212	0.114
Total Housing	100.0%		0.575

Notes:

¹ Ratio of year-round and seasonal housing occupancy for future housing growth in the District based on figures for the District from the 2020 U.S. Census.

² Based on District's 2010 Facility Use Survey which found one part-time resident generates a park and recreational facility demand equal to 0.212 of one permanent resident (2,545 part-time resident users and 11,813 full-time resident users weighted by the percentage of total for each housing occupancy type.)

³ Represents the average demand for park and recreational facilities from a new housing unit.

Since the 2013 Nexus Study, the facility demand per housing unit has decreased from 0.602 to 0.575.

DWELLING UNIT OCCUPANCY FACTOR

Figure 3 below presents the dwelling unit occupancy factor calculation for the two residential land uses. The calculation is based the *2020 American Community Survey 5-Year Estimate* from the 2020 U.S. Census for the Truckee Census-Designated Place ("CDP") and census tracts that generally cover the unincorporated areas of the District. These census areas are found to be representative of the boundaries of the District. Since the 2013 Nexus Study, this factor has increased from 2.56 for single-family housing and 1.89 for multi-family housing.

FIGURE 3 – DWELLING UNIT OCCUPANCY FACTOR

Land Use Categories	Occupied	Total Number	Dwelling Unit
	Dwelling		Occupancy
	Units	of Occupants	Factor
	Calc	a	b
			c = b / a
Single-Family Housing	7,615	20,195	2.65
Multi-Family Housing	729	1,688	2.32
Average (2020 Census)	8,344	21,883	2.62

Source: 2020 U.S. Census for the ACS 2020 Five-Year Estimate for the Truckee CDP and census tracts generally covering the unincorporated areas of the District.

EXISTING FUNCTIONAL SERVICE POPULATION

The District's estimated existing functional service population is presented in Figure 4 below. As shown, the District's existing functional service population is estimated to be 25,757. Since the 2013 Nexus Study, the District's existing functional service population has increased from 23,187 to 25,757.

FIGURE 4 – EXISTING FUNCTIONAL SERVICE POPULATION

Housing Type	Housing Units ¹		Total Existing Units	Facility Demand Factor ²	Dwelling Unit Occupancy Factor ³	Existing Functional Service Population
	Year-Round	Seasonal				
Calc	a	b	c = a + b	d	e	f = c * d * e
Single-Family Housing	6,924	8,089	15,013	0.575	2.65	22,877
Multi-Family Housing	996	1,163	2,159	0.575	2.32	2,880
Total	7,920	9,253	17,172	0.575	2.62	25,757

Notes:

¹ Estimated housing units in the District assuming 53.9% second homes and 46.1% year-round housing.

² See Figure 2

³ See Figure 3.

BUILDOUT FUNCTIONAL SERVICE POPULATION

Figure 5 below presents the functional buildout service population based on an average annual growth rate of 1.8%. By 2040, it is estimated that the District's will grow by approximately 3,243 new single-family homes, 3,116 new multi-family units, resulting in a buildout service population of 34,856 – a 9,099 increase. This is generally in line with the Town's 2040 General Plan preferred alternative development projection of 2,924 new single-family homes and 3,027 new multi-family units. The remaining development is anticipated in the unincorporated areas of the District.

Since the 2013 Nexus Study, the District's buildout functional service population has decreased from 36,288 to 34,856.

FIGURE 5 – BUILDOUT FUNCTIONAL SERVICE POPULATION

Housing Type	Housing Units ¹			Facility Demand Factor ²	Dwelling Unit Occupancy Factor ³	Buildout Functional Service Population
	Year-Round	Seasonal	Total Buildout Units			
Calc	a	b	c = a + b	d	e	f = c * d * e
Single-Family Housing	8,421	9,835	18,257	0.575	2.65	27,819
Multi-Family Housing	2,433	2,842	5,275	0.575	2.32	7,037
Total Housing	10,855	12,677	23,257	0.575		34,856

Notes:

¹ Based on an average annual growth rate of 1.8% and 53.9% second homes and 46.1% year-round housing. See Figure 1.

² See Figure 2.

³ See Figure 3.

PER CAPITA COST COMPONENTS

The Act requires that development impact fees be determined in a way that ensures a reasonable relationship between the amount of the fee and the cost of parks and recreational facilities attributable to the new development on which the fee is imposed. Since the need for / demand for park and recreational services is inherently population driven, this section presents the calculation of the total cost per capita for developed parks and the outstanding debt obligation for the District's community recreation center and aquatics facility based on the District's level of service for such facilities.³ Again, per capita refers to the permanent population and seasonal population for purposes of this Nexus Study.

It is important to note that the District has some park and recreational facilities that will not require expansion or additional facilities to accommodate future population growth. These excluded facilities included the rodeo arena, boat ramps, and the corporation yard.

EXISTING AND MASTER PLAN LEVEL OF SERVICE

According to the District's Master Plan, neighborhood parks are typically a combination of playgrounds and park designed primarily for non-supervised, non-organized recreational activities. They generally are 2 – 10 acres in size. Community parks, ranging from 10 acres to 100 acres in size, are designed for organized groups or team sports, while also providing facilities for individual and family activities.

The District has four (4) developed neighborhood parks and six (1) developed community / regional parks and specialty parks totaling 116.85 acres or 4.5 acres of developed parks for every 1,000 population. However, the District's adopted Master Plan standard and desired standard for developed parks is 5.0 acres per 1,000 population. Therefore, to accommodate the projected resident growth by 2040, an additional 45.5 acres of newly developed parks will be needed, expansion of recreational facilities in existing parks, or a combination thereof.

The District will need to fund existing development share of park development, facility debt repayment, and any other improvements not identified with other funding sources. Other potential sources of funds include, but are not limited to, a general obligation bond measure, state and federal grants, the District's general fund, and existing or new special tax and assessment proceeds, if allowable.

³ For purposes of this Nexus Study, per capita is the functional service population which includes full-time residents and part-time occupants of seasonal and vacation housing.

PARK DEVELOPMENT COST PER CAPITA

Figure 6 calculates the District's per capita cost for developing new parks. As presented, the District's 5 acres per 1,000 population master plan level of service standard is multiplied by the estimated average per acre cost for park development to arrive at a per capita cost. The average park development cost per acre shown represents the weighted average construction cost per acre (in 2023 dollars) for neighborhood and community parks per recent cost estimates.⁴

FIGURE 6 – PARK DEVELOPMENT COST PER CAPITA

Cost Component	Acres per 1,000 Population ¹	Acres per Capita ¹	Average Development Cost per Acre ²	Cost per Capita
Calc	a	b = a / 1,000	c	d = b * c
Park Development	5.0	0.0050	\$604,000	\$3,020.00

Source: Truckee-Donner Recreation and Park District

Notes:

¹ Based on the District's Facilities Master Plan, the Town of Truckee General Plan, the Nevada County General Plan, and the Placer County General Plan.

² The average of the neighborhood and community park construction cost detailed in Appendix B.

There has been no change in the District's master plan level of service since the District's 2013 Nexus Study. However, the average park development costs have increased from \$414,500 to \$604,000 per acre. See Appendix B for more information.

⁴ Appendix B presents the District's neighborhood and community park construction costs. It is assumed that the District will develop 50% 5-acre neighborhood parks and 50% 20-acre community parks.

COMMUNITY USE FACILITY COSTS PER CAPITA

In 2009, the District opened a new Community Recreation Center. The 38,500 square foot facility contains an 18,000 square foot double court gymnasium, an indoor running track with fitness equipment, meeting rooms, classrooms, and other recreational amenities. In 2015, the District opened an adjacent aquatics facility complex. The District has no plans for or need for additional community-use facilities. However, both facilities are not yet paid for, so there is a need to fund new development's share of the outstanding debt. Both facilities were financed with the issuance of a \$20,140,000 Refunding Certificate of Participation in 2016. The outstanding principal and interest payments total \$21,215,650. See Appendix C for more detail.

In order to determine a per capita cost for community use facilities, 26.1% of the outstanding debt used for the construction of the two facilities is allocated to new residential development. These calculations are shown in Figure 7 below.

FIGURE 7 – COMMUNITY USE FACILITIES DEBT SERVICE PER CAPITA

Cost Component	Outstanding Debt ¹		Future Allocation ²		Cost per Capita ²
	Calc	a	%	\$	d = c / 9,099
Community Use Facilities		\$21,215,650	26.1%	\$5,538,249	\$608.67
Total		\$21,215,650		\$5,538,249	\$608.67

Notes:

¹ See Appendix A.

² Cost allocation to new development based on percentage of functional service population growth to buildout functional service population. See Figures 2 and 3.

³ Future \$ allocation divided by projected service population growth, rounded to nearest cent.

Since the District's 2013 Nexus Study, the per capita cost for community use facilities has decreased from \$866.22 to \$608.67 per capita.

The District will need to fund existing development share and any other improvements not currently identified with other funding sources. Other potential sources of funds include, but are not limited to, a general obligation bond measure, state and federal grants, the District's general fund, and existing or new special tax and assessment proceeds, if allowable.

PARK IMPACT FEE DETERMINATION

This section presents the calculation of the total cost per capita for parks and recreational facilities. The total cost per capita for each is then applied to two residential land use categories in proportion to the demand they create, measured by their respective dwelling unit occupancy and facility demand factors.

PARK IMPACT FEE COST COMPONENTS

Figure 8 below summarizes the per capita cost components from the previous section and includes an additional three percent for the park impact fee program administration. The fee program administrative cost component is designed to recover the cost collection, documentation, annual reporting requirements, five-year report requirements, periodic Nexus Study updates, and other costs reasonably related to compliance with the Act. The amount of the administrative component has been estimated by SCI based on our experience with similar fee programs within California. As shown, the total per capita cost components is \$3,737.53.

FIGURE 8 – PARK IMPACT FEE COST COMPONENTS

Cost Component	Per Capita Cost
Park Development	\$3,020.00
Community Use Facilities	\$608.67
Fee Program Administration (3%) ¹	\$108.86
Total Cost per Capita	\$3,737.53

Notes:

¹ Collection, accounting, documentation, annual reporting requirements, five-year report requirements, periodic Nexus Study updates and other costs reasonably related to compliance with the Act.

RESIDENTIAL LAND USE CATEGORIES

The Act requires that development impact fees be determined in a way that ensures a reasonable relationship between the amount of the fee and the cost of the facilities or portion of the facilities attributable to the development on which the fee is imposed. Since the demand for / need for park and recreational services is inherently driven by population and since different residential land uses have varying household occupancies, the residential park impact fee is expressed on a per square footage basis for two residential land uses based on a facility demand factor and their respective dwelling unit occupancy factor. This Nexus Study also incorporates adding another residential unit to a single-family parcel as a third category labeled "Accessory Dwelling Unit."

For this fee program, a "dwelling unit" means one or more rooms in a building or structure, or portion thereof designed exclusively for residential occupancy by one or more persons for living or sleeping purposes and having kitchen and bath facilities.

The three residential land use categories are as follows:

- ***"Single-family housing"*** means detached or attached one-family dwelling unit with an assessor's parcel number for each dwelling unit, and mobile homes.
- ***"Multi-family housing"*** means buildings or structures designed for two or more families for living or sleeping purposes and having kitchen and bath facilities for each family.
- ***"Accessory dwelling unit"*** means a dwelling unit, or granny flat, either a detached or attached dwelling unit, which provides complete, independent living facilities for one or more persons with provisions for living, sleeping, eating, cooking, and sanitation on the same parcel as the primary residence.

The park impact fee shall be charged on the square footage within the perimeter of a residential structure. Garages, carports, exterior walkways, overhangs, patios, enclosed patios, detached storage structures, or similar areas are excluded.

PARK IMPACT FEE DETERMINATION

Figures 9 and 10 present the calculation of the maximum park impact fee. Since the demand for / need for park and recreational services is inherently driven by population and different residential land uses have varying household sizes, it is recommended that different park impact fees be established for single-family and multi-family housing. To account for the proportion of new residential units in the District that will be used as second homes, an average facility demand per housing unit of 0.575 is applied.

In compliance with recent State law, the park impact fee for an ADU greater than 750 square feet shall be imposed proportionately in relation to the square footage of the primary dwelling unit. The construction of all other ADUs is exempt from the park impact fee. For example, the calculation of the maximum park impact fee for the construction of a 900-square-foot accessory dwelling unit on a single-family parcel would be \$2.21 per square foot as well.

The District may approve, and the County may adopt fees lower than the maximum, justified amounts shown below, provided that the same percentage reduces them for each land use category.

FIGURE 9 –COST PER DWELLING UNIT / AVERAGE MAXIMUM FEE PER UNIT

Land Use Category	Total Cost	Facility Demand	Dwelling Unit	Cost per	
	Per Capita ¹	Factor ³	Occupancy Factor ²	Dwelling Unit	
	Calc	a	b	c	d = a * b * c
Single-Family Housing	\$3,737.53	0.575	2.65	\$5,695	
Multi-Family Housing	\$3,737.53	0.575	2.32	\$4,985	
Accessory Dwelling Unit	NA	NA	NA	See Note 4	

Notes:

¹ See Figure 8.

² See Figure 2.

³ See Figure 3.

⁴ ADUs that are 750 square feet or less are exempt from the park impact fee. For all larger ADUs, the park impact fee shall be imposed proportionately in relation to the square footage of the primary dwelling unit.

FIGURE 10 – MAXIMUM PARK IMPACT FEE SCHEDULE

Land Use Category	Calc	Total Cost Per Dwelling Unit ¹	Average Sq. Ft. per Dwelling Unit ²	Maximum Park Impact Fee Per Sq. Ft. ³
		a	b	c = a / b
Single-Family Housing		\$5,695	2,575	\$2.21
Multi-Family Housing		\$4,985	1,395	\$3.57
Accessory Dwelling Unit (Less than 750 sq. ft.)		NA	NA	Exempt
Accessory Dwelling Unit (750 sq. ft. or greater)		NA	NA	\$2.21

Notes:

¹ See Figure 9. Figures represent the average fee per dwelling unit.

² Based on Nevada County and Placer County Assessor Lien Roll Data as of July 1, 2021.

³ Maximum park impact fee is rounded down to the nearest cent.

FIGURE 11 – COMPARISON OF CURRENT AND MAXIMUM PARK IMPACT FEES

Land Use Category	Current Park Impact Fee per Sq. Ft.	Maximum Park Impact Fee per Sq. Ft. ¹	% Change
Single-Family Housing	\$1.99	\$2.21	11.1%
Muti-Family Housing	\$2.85	\$3.57	25.3%
Accessory Dwelling Unit (Less than 750 sq. ft.)	\$0.00	\$0.00	0.0%
Accessory Dwelling Unit (750 sq. ft. or greater)	\$1.99	\$2.21	11.1%

Notes:

¹ See Figure 10.

NEXUS FINDINGS

This section frames the results of the Nexus Study in terms of the legislated requirements to demonstrate the legal justification of the park impact fees ("fees"). These requirements are discussed below.

PURPOSE OF THE FEE

The purpose of the park impact fee is to fund the cost of new or expanded parks and recreational facilities and debt repayment attributable to new development.

USE OF FEE REVENUE

Park impact fee revenue will fund the development and/or acquisition of new or expanded parks and recreational facilities and associated debt repayment attributable to new development. A summary of the allowable and prohibited uses of the fee revenue is provided in the figure below.

FIGURE 12 – SUMMARY OF ALLOWABLE AND PROHIBITED USES OF FEE REVENUE

<u><i>Allowable Uses</i></u>	<u><i>Prohibited Uses</i></u>
<ul style="list-style-type: none"> ▪ <i>The cost of new or expanded parks and recreational facilities (100%)</i> ▪ <i>The cost of new recreational facilities in <u>existing</u> parks that expand service capacity (100%)</i> ▪ <i>Parks and recreational facility costs already incurred or associated debt that provide growth-related capacity (100%)</i> ▪ <i>The proportional cost of parks and recreational facility renovation projects that expand service capacity</i> ▪ <i>Collection, accounting, documentation, annual reporting requirements, five-year report requirements, periodic Nexus Study updates, and other costs reasonably related to compliance with the Act.</i> 	<ul style="list-style-type: none"> ▪ <i>Existing deficiencies, such as renovation or replacement of existing recreational facilities that do not expand service capacity</i> ▪ <i>Parkland acquisition and purchase or lease of vehicles.</i> ▪ <i>Operational, maintenance, or repair costs</i>

BENEFIT RELATIONSHIP

The fee will be collected as development occurs. Fee revenue will fund new and expanded parks and recreational facilities to meet the additional demand generated by the new population created by new development projects. Fee revenue will be deposited into a separate park impact fee account or fund in a manner to avoid any commingling of the fees with other revenues and funds. The fee revenue will be restricted to the uses described in the "Use of Fee Revenue" finding. These actions ensure that a development project paying the park impact fee will benefit from its use.

IMPACT OR NEED RELATIONSHIP

Since the need for park and recreational services is inherently population-driven, new residential development in the District will generate the need for new park and recreational services and the corresponding need for various facilities. The need is measured in proportion to the facility demand factor to account for lower demand from seasonal occupancy housing and the dwelling unit occupancy factor for two residential land use categories. The District's adopted master plan park standard is 5.0 improved park acres for every 1,000 population. Outstanding debt for the District's new community use facilities is fairly allocated to new development based on the functional service population growth. The fees' use (funding new or expanded parks and recreational facilities) is therefore reasonably related to the type of project (new residential development) upon which it's imposed.

ROUGH PROPORTIONALITY

The amount of park and recreational facilities needed to serve a unit of development is based on the District's master plan level of service standards for such facilities. The cost of new and expanded parks and recreational facilities and fee program administrative costs are defined on a cost-per-capita basis. These per capita costs are then applied to two residential land use categories based on a facility demand factor and their respective dwelling unit occupancy factor and average unit size.

The use of facility demand factor and dwelling unit occupancy factor for two residential land use categories to determine the park impact fee schedule achieves proportionality across the types of development on which the fee is imposed. Generally, a single-family home will generate more persons than a multi-family unit and, as a result, will pay a higher fee. Thus, applying the park impact fee schedule to a specific project ensures a reasonable relationship between the fee and the cost of parks and recreational facilities attributable to that residential development project.

PROJECTED PARK IMPACT FEE REVENUE

Figure 13 projects park impact fee revenue through 2040. Total fee revenue (in 2023 dollars) is estimated by multiplying the cost per unit by the new residential unit growth estimated for the period. As shown, it is projected that the District may generate approximately \$33.0 million (in 2023 dollars) by 2040. Certainly, arguments can be made for higher or lower growth projections. However, the projected growth and fee revenue are merely estimates for planning purposes. Only enough fee revenue will be generated for the District to expand the park system to serve the growing service population.

FIGURE 13 – PROJECTED PARK IMPACT FEE REVENUE

Land Use Category ¹	Current Residential Units ²	Residential Units at Buildout ³	New Residential Units	Cost per Unit ⁴	Projected Revenue (2023 \$)
	Calc a	b	c = a * b	d	e = c * d
Singe Family Housing	15,013	18,257	3,243	\$5,524	\$17,916,271
Multi-Family Housing	2,159	5,275	3,116	\$4,835	\$15,068,394
Total Housing	17,172	23,532	6,359	\$5,187	\$32,984,665

Notes:

¹ The single-family housing includes includes townhomes and mobile homes.

² See Figure 4

³ See Figure 5

⁴ See Figure 9 Fee program administration costs excluded.

The fee revenue must be deposited into a separate park impact fee account or fund to avoid commingling fees with other revenues and funds.

The fee revenue will be restricted to funding new or expanded parks and recreational facilities that add to the District's park and recreational service capacity. Additionally, the use of fee proceeds for rehabilitating existing parks and recreational facilities is limited. They may only cover the portion of an improvement that expands service capacity. For example, suppose the District planned to replace a shade structure within an existing park with a significantly larger shade structure. In that case, park impact fee proceeds could fund the portion equal to the percentage increase in the square footage of the larger shade structure or another reasonable capacity measurement. (See Figure 12 for more information.)

Fee revenue will also be used to cover fee program administration costs such as collection, documentation, annual reporting requirements, five-year report requirements, periodic Nexus Study updates, and other costs reasonably related to compliance with the Act.

Fee revenue may not be used to fund 1) the renovation or replacement of existing park and recreational facilities and 2) operational, maintenance or repair costs. The use of the fee is detailed further in the next section.

The District will need to fund existing deficiencies and other purchases and improvement costs above the District's level of service with other funding sources. Other potential sources of funds include, but are not limited to, a general obligation bond measure, state and federal grants, the District's general fund, and existing or new special tax and assessment proceeds, if allowable.

FEE PROGRAM ADOPTION REQUIREMENTS

The following is a summary of the statutory procedural requirements for the adoption of the fee program by the Town Council and the Nevada County Board of Supervisors on behalf of the District. The specific statutory procedural requirements for adopting the fee program may be found in the California Government Code Sections 66016, 66017, and 66018.

SCI recommends duplicating the notice and hearing requirements by the District and the Town and County.

TRUCKEE-DONNER PARK AND RECREATION DISTRICT

1. The District Board of Directors shall conduct at least "one open and public meeting" as part of a regularly scheduled meeting on the proposed fee program.
2. At least 30 days before the meeting, the District shall mail a notice of the meeting to any interested party who filed a written request for notice of the adoption of new or increased fees.
3. At least 30 days before the meeting, the District shall make the Nexus Study available to the public for review.
4. At least 30 days before the public hearing, a notice of the time and place of the meeting shall be published twice in a newspaper of general circulation, with at least five days intervening between the dates of the first and last publication, not counting such publication dates.
5. After the public hearing, adopt a resolution approving the Nexus Study and proposed fee program with a recommendation that the County Board of Supervisors adopts the proposed fee program on behalf of the District.

TOWN OF TRUCKEE

1. The Town Council shall conduct at least "one open and public meeting" as part of a regularly scheduled meeting on the requested fee program.
2. At least 30 days before the meeting, the District shall mail a notice of the meeting to any interested party who filed a written request for notice of the adoption of new or increased fees.
3. At least 30 days before the meeting, the District shall make the Nexus Study available to the public for review.

4. At least 30 days before the public hearing, a notice of the time and place of the meeting shall be published twice in a newspaper of general circulation, with at least five days intervening between the dates of the first and last publication, not counting such publication dates.
5. After the public hearing, the Town Council shall adopt a resolution updating the requested fee program on behalf of the District.
6. The fee shall become effective 60 days after the adoption of the resolution or longer as specified by the resolution.

COUNTY OF NEVADA

1. The Board of Supervisors shall conduct at least "one open and public meeting" as part of a regularly scheduled meeting on the requested fee program.
2. At least 30 days before the meeting, the District shall mail a notice of the meeting to any interested party who filed a written request for notice of the adoption of new or increased fees.
3. At least 30 days before the meeting, the District shall make the Nexus Study available to the public for review.
4. At least 30 days before the public hearing, a notice of the time and place of the meeting shall be published twice in a newspaper of general circulation, with at least five days intervening between the dates of the first and last publication, not counting such publication dates.
5. After the public hearing, the County Board of Supervisors shall adopt a resolution updating the requested fee program on behalf of the District.
6. The fee shall become effective 60 days after the adoption of the resolution or longer as specified by the resolution.

FEE PROGRAM ADMINISTRATION REQUIREMENTS

This section summarizes the statutory requirements and general recommendations for the annual administration of the park impact fee program. The specific statutory requirements for the administration of the fee program may be found in California Govt. Code § 66000 et seq.

ACCOUNTING REQUIREMENTS

Proceeds from the park impact fee should be deposited into a separate fund or account so that there will be no commingling of fees with other revenue. The park impact fees should be expended solely for the purpose for which they were collected. Any interest earned by such account should be deposited in that account and expended solely for the purpose for which originally collected.

REPORTING REQUIREMENTS

The following information, entitled "*Annual Report*," must be made available to the public within 180 days after the last day of each fiscal year:

- a brief description of the type of fee in the account;
- the amount of the fee;
- the beginning and ending balance of the account;
- the fees collected that year and the interest earned;
- an identification of each public improvement for which the fees were expended and the amount of the expenditures for each improvement;
- an identification of an approximate date by which development of the improvement will commence if the local agency determines that sufficient funds have been collected to complete financing of an incomplete public improvement;
- a description of each inter-fund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, the date on which any loan will be repaid, and the rate of interest to be returned to the account; and
- the amount of money refunded under section Govt. Code § 66001.

The District and County shall review the Annual Report at the next regularly scheduled public meeting, not less than 15 days after the Annual Report is made available to the public. Notice of the time and place of the meeting, including the address where this information may be reviewed, shall be mailed, at least 15 days prior to the meeting, to any interested party who files a written request with the County for mailed notice of the meeting. Any written request for mailed notices shall be valid for one year from the date it is filed unless a renewal request is filed. Renewal requests for mailed notices shall be filed on or before April 1 of each year. The District Board may establish a reasonable annual charge for sending notices based on the estimated cost of providing the service.

For the fifth fiscal year following the first receipt of any park impact fee proceeds and every five years thereafter, the District must comply with Government Code Section 66001(d)(1) by affirmatively demonstrating that the District still needs unexpended park impact fees to achieve the purpose for which it was originally imposed and that the District has a plan on how to use the unexpended balance to achieve that purpose. Specifically, the District shall make the following findings, entitled "Five-Year Findings Report," with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

- Identify the purpose to which the fee is to be put;
- Demonstrate a reasonable relationship between the fee and the purpose for which it is charged;
- Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements; and
- Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.

The District shall provide for the refund of all or any part of such unexpended or unappropriated fee revenue, together with any actual interest accrued thereon, in the manner described in Government Code § 66001 (e) of the, to the current record owner of any property for which a fee was paid; provided that if the administrative costs of refunding such fee revenue exceed the amount to be refunded.

TRANSPARENCY REQUIREMENTS

The District must post the following information regarding the fee program on the District's website and update the information within 30 days of any change.

- The current fee schedule indicating the effective date when approved by the Nevada County Board of Supervisors and the Town Council.
- Current and five previous annual accounting reports.
- Recent Park Impact Fee Nexus Study Update

FEE EXEMPTIONS

The following construction projects are exempt from the fee:

- A structure owned by a governmental agency.
- A development project found to have no impact on the District's park and recreational facilities.
- An accessory dwelling unit less than 750 square feet.

FEE CREDITS

According to the Act and recent court cases, the following circumstances must receive a fee credit:

- Demolished living area as part of a development project.
- If a developer dedicates land or builds specific park facilities under a turn-key agreement, the fee imposed on that development project may be adjusted to reflect a credit for the parks and recreational facilities constructed.
- The fee credit shall be based on the effective fee for the land use category that was demolished.

NEXUS STUDY AND FEE PROGRAM UPDATES

This Nexus Study and the fee program must be updated at least every eight years.

AUTOMATIC ANNUAL INFLATIONARY ADJUSTMENT

All costs and the associated park impact fees determined by this Nexus Study are in January 2023 dollars. The park impact fee should be adjusted without further action by the District Board, the Truckee Council, or the Nevada County Board of Supervisors by the change in the Engineering News-Record Construction Cost Index for San Francisco for the preceding calendar year.

APPENDICES

Appendix A – District Map and Fee Program Area

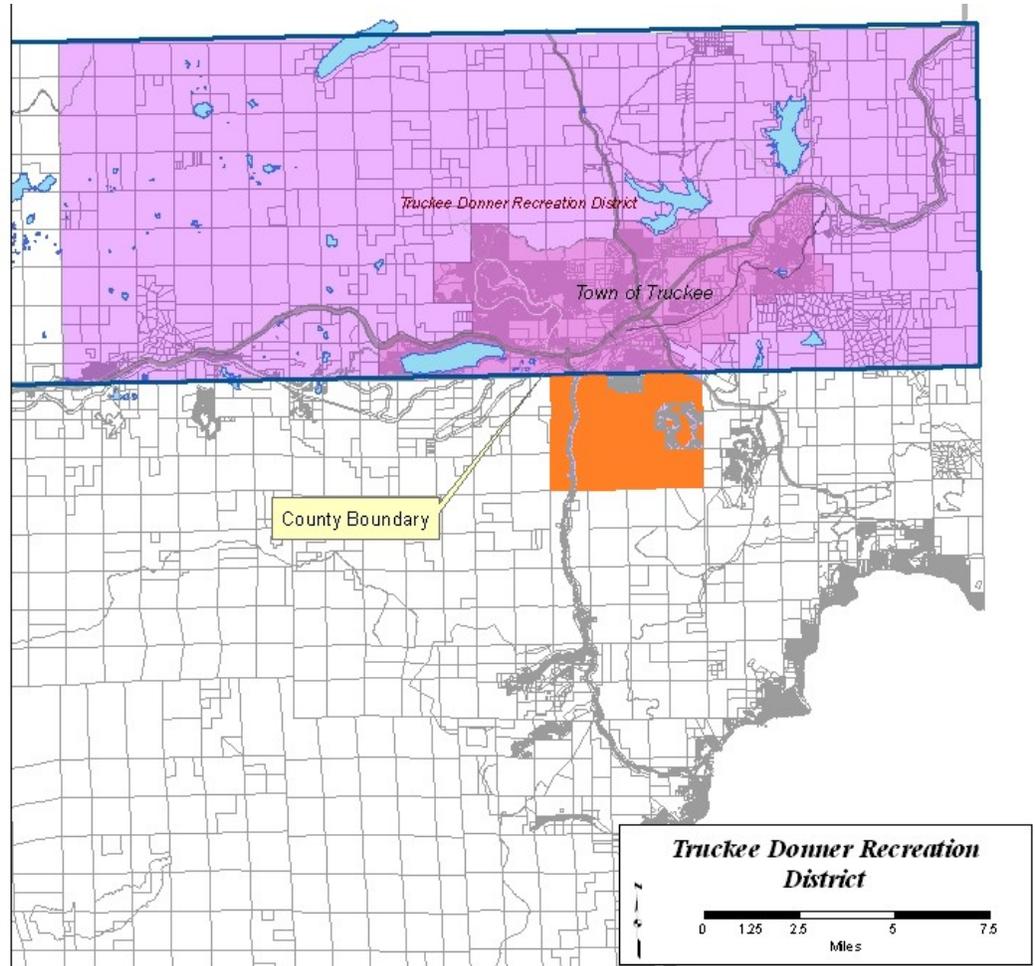
Appendix B – Cost Estimates for Park and Recreation Facilities

Appendix C – 2016 Refunding Certificate of Participation Debt Service Schedule

Appendix D – Inventory of District Parks

APPENDIX A – DISTRICT MAP AND FEE PROGRAM AREA

The District's Placer County service area shaded orange is excluded.



APPENDIX B – COST ESTIMATES FOR PARK AND RECREATION FACILITIES

FIGURE 14 – TYPICAL 5-ACRE NEIGHBORHOOD PARK CONSTRUCTION COSTS

Item	Units		Unit Cost	2023 \$
	Calc	a	b	c = a * b
Basic Park Development ¹		5 acre	\$377,160	\$1,885,800
Street Frontage		425 feet	\$240	\$102,000
Off Street Parking		20 each	\$8,000	\$160,000
Soccer Field		1 each	\$22,250	\$22,250
Restroom Building		1 each	\$360,000	\$360,000
Playground Equipment - Large		1 each	\$415,800	\$415,800
Basketball Court		1 each	\$53,500	\$53,500
Shade Structure - Large (50 people)		1 each	\$150,000	\$150,000
Picnic/BBQ Areas		2 each	\$18,150	\$36,300
Total Project Cost				<u>\$3,185,650</u>
Average Cost Per Acre (rounded)				\$637,000

Sources: Truckee-Donner RPD, John Pruyn Designs, and SCI Consulting Group

Notes:

¹ Basic park development includes design, engineering, permitting and site development costs.

FIGURE 15 – TYPICAL 20-ACRE COMMUNITY PARK CONSTRUCTION COSTS

Item	Units	Unit Cost	2023 \$
	Calc a	b	c = a * b
Basic Park Development ¹	20 acre	\$298,800	\$5,976,000
Street Frontage	1,500 feet	\$240	\$360,000
Off Street Parking	150 each	\$4,900	\$735,000
Playground Equipment - Small	2 each	\$207,900	\$415,800
Playground Equipment - Large	1 each	\$415,800	\$415,800
Soccer Field	8 each	\$21,500	\$172,000
Youth Baseball / Softball Fields	3 each	\$71,300	\$213,900
Tennis Court with Fence (Set of 2)	4 each	\$118,800	\$475,200
Sports Lighting	1 each	\$60,000	\$60,000
Basketball Court (1/2 Court)	3 each	\$53,500	\$160,500
Picnic/BBQ Areas	3 each	\$18,150	\$54,450
Water Spray Play Area	1 each	\$576,100	\$576,100
Shade Structure - Large (50 people)	2 each	\$150,000	\$300,000
Shade Structure - Small (25 people)	2 each	\$61,000	\$122,000
Restroom Building	4 each	\$344,500	\$1,378,000
Total Project Cost			<u>\$11,414,750</u>
Average Cost Per Acre (rounded)			\$571,000

Sources: Truckee-Donner RPD, John Pruy Design, and SCI Consulting Group

Notes:

¹ Basic park development includes design, engineering, permitting and site development costs.

APPENDIX C – 2016 REFUNDING COP DEBT SERVICE SCHEDULE

Lease Payments Schedule 2016 Refunding Certificates of Participation

Interest Payment Date	Principal	Interest	Semi-Annual Debt Service	Annual Debt Service
March 1, 2017		\$603,857.64	\$603,857.64	
September 1, 2017	\$470,000.00	356,375.00	826,375.00	\$1,430,232.64
March 1, 2018		349,325.00	349,325.00	
September 1, 2018	735,000.00	349,325.00	1,084,325.00	1,433,650.00
March 1, 2019		334,625.00	334,625.00	
September 1, 2019	760,000.00	334,625.00	1,094,625.00	1,429,250.00
March 1, 2020		319,425.00	319,425.00	
September 1, 2020	795,000.00	319,425.00	1,114,425.00	1,433,850.00
March 1, 2021		303,525.00	303,525.00	
September 1, 2021	825,000.00	303,525.00	1,128,525.00	1,432,050.00
March 1, 2022		287,025.00	287,025.00	
September 1, 2022	840,000.00	287,025.00	1,127,025.00	1,414,050.00
March 1, 2023		270,225.00	270,225.00	
September 1, 2023	875,000.00	270,225.00	1,145,225.00	1,415,450.00
March 1, 2024		252,725.00	252,725.00	
September 1, 2024	910,000.00	252,725.00	1,162,725.00	1,415,450.00
March 1, 2025		234,525.00	234,525.00	
September 1, 2025	945,000.00	234,525.00	1,179,525.00	1,414,050.00
March 1, 2026		215,625.00	215,625.00	
September 1, 2026	985,000.00	215,625.00	1,200,625.00	1,416,250.00
March 1, 2027		195,925.00	195,925.00	
September 1, 2027	1,020,000.00	195,925.00	1,215,925.00	1,411,850.00
March 1, 2028		175,525.00	175,525.00	
September 1, 2028	1,060,000.00	175,525.00	1,235,525.00	1,411,050.00
March 1, 2029		154,325.00	154,325.00	
September 1, 2029	1,105,000.00	154,325.00	1,259,325.00	1,413,650.00
March 1, 2030		132,225.00	132,225.00	
September 1, 2030	1,150,000.00	132,225.00	1,282,225.00	1,414,450.00
March 1, 2031		114,975.00	114,975.00	
September 1, 2031	1,185,000.00	114,975.00	1,299,975.00	1,414,950.00
March 1, 2032		97,200.00	97,200.00	
September 1, 2032	1,220,000.00 ¹	97,200.00	1,317,200.00	1,414,400.00
March 1, 2033		78,900.00	78,900.00	
September 1, 2033	1,260,000.00 ¹	78,900.00	1,338,900.00	1,417,800.00
March 1, 2034		60,000.00	60,000.00	
September 1, 2034	1,295,000.00 ²	60,000.00	1,355,000.00	1,415,000.00
March 1, 2035		40,575.00	40,575.00	
September 1, 2035	1,335,000.00 ²	40,575.00	1,375,575.00	1,416,150.00
March 1, 2036		20,550.00	20,550.00	
September 1, 2036	<u>1,370,000.00</u>	<u>20,550.00</u>	<u>1,390,550.00</u>	<u>1,411,100.00</u>
Total	\$20,140,000.00	\$8,234,682.64	\$28,374,682.64	\$28,374,682.64

¹ Indicates mandatory sinking fund payments of the \$2,480,000 2033 Term Certificate due September 1, 2033.

² Indicates mandatory sinking fund payments of the \$2,630,000 2035 Term Certificate due September 1, 2035.

APPENDIX D – INVENTORY OF DISTRICT PARKS

FIGURE 16 – INVENTORY OF EXISTING PARKS

Facility	Type of Park	Total Park Acres	Developed Acres	General Features
Downtown Park	Neighborhood	1.00	1.00	Playground, picnic areas, picnic tables, and amphitheater.
Meadow Park	Neighborhood	6.13	6.13	Two small ball fields, grass area, picnic area, restrooms, and playground.
Floriston Park	Neighborhood	0.37	0.37	Tiny tots playground and a grassy play field.
Shoreline Park	Neighborhood	1.60	1.00	Picnic areas, ADA accessible fishing dock, small craft boat launch area, restrooms, picnic area.
Glenshire Ballfields	Community / Regional	3.90	3.90	Ballfields
Truckee River Regional Park	Community / Regional	57.33	57.33	Large and small ball fields, 4 picnic areas with tables and BBQs, a rodeo arena, nature trail, tennis, volleyball and basketball courts, amphitheater, tot lot, skateboard park, disc golf course, and playground equipment.
West End Beach	Community / Regional	11.89	11.89	Covered pavilion, 7 group picnic sites, family picnic areas, basketball court, tennis court, sand & grass volleyball, playground areas, horseshoe pits, kayak & paddleboat rentals, swimming area, boat parking, fishing area, concession stand
River View Sports Park	Community / Regional	32.35	32.35	4 sports fields, 1 baseball diamond, BMX track, covered BBQ and restrooms.
Donner Lake Boat Launch Facility	Community / Regional	1.78	1.78	2 lane boat ramp, floating docks, fish cleaning station, restrooms, car and boat trailer parking.
Donner Lake Public Piers	Community / Regional	2.50	1.10	37 public piers
Total District		118.85	116.85	

Source: Truckee-Donner Recreation and Park District

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