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Urban Economics
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FINAL DRAFT REPORT

SPECIAL STUDY OF GOVERNANCE OPTIONS

**ROLLINGWOOD WILART PARK
RECREATION AND PARK DISTRICT**

Prepared for the Contra Costa Local Agency Formation Commission

Prepared by Berkson Associates

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1. INTRODUCTION

The Rollingwood Wilart Park Recreation and Park District (RWPRPD), shown in **Figure 1**, was formed on October 29, 1956 as an independent special district to operate and maintain the Rollingwood Recreation Center. In past years, the District's recreation center was frequently used for a range of events, including local fund raising events, church activities, life celebrations, classes and meetings by local groups. A square dance group rented the facility once a month for over 20 years, and contributed to facility maintenance.

Use of the facility was documented in LAFCO's Municipal Services Review (MSR) prepared in 2010.¹ The MSR also noted various governance issues including members of the RWPRPD governing board serving as staff (i.e., general manager, building manager), and that this practice may result in a prohibited conflict of interest or incompatible activity. The 2010 MSR also made a number of recommendations:

- Consider preparing a capital improvement plan to address infrastructure needs
- Review and update all facility and rental fees regularly (last reviewed in 2003)
- Prepare regular financial audits (the District has not audited its financial statement in at least 10 years)
- Consider establishing a website and posting meeting and District information

In conjunction with the 2010 MSR, LAFCO deferred the sphere of influence (SOI) update for the RWPRPD and required the District to provide periodic updates. Since 2010, the District has provided at least one written update and several verbal updates.

Apparently none of the 2010 MSR recommendations were implemented. A 2012 Grand Jury report² confirmed LAFCO's MSR findings, and found the District has failed to perform basic management activities, generate facility rentals, or fill Board vacancies. The Grand Jury recommended that the District be dissolved.

In recent years the District has had difficulty filling its five board seats and generating community support as the original members of the community moved or passed away. In order

¹ Parks, Recreation and Cemetery Services Municipal Services Review, adopted April 21, 2010, Contra Costa LAFCO (available online at www.contracostalafco.org)

² "ROLLINGWOOD-WILART PARK RECREATION AND PARK DISTRICT Who's Minding the Store?", Report 1206 by the 2011-2012 Contra Costa Grand Jury, April 5, 2012.

to maintain a quorum of Board members, the District recently reappointed two of its Board members.

The number of events and revenues declined as the community evolved, and concerns about gang activity reduced interest in events at the Center. Recently, the District cleaned out the Recreation Center and is shutting off utilities. At the District's board meeting December 7, 2016, board members decided to keep the Center open and book events through the Spring of 2017. Utilities and insurance would be maintained, and board members would be available to assist with any transition occurring during that period. The Board also indicated that their preferences with regard to a future LAFCO action included, in order of priority: 1) for the City of San Pablo to annex the area and take over the RWPRPD facility and services, 2) for Contra Costa County to be the successor and wind up the affairs of the District, and 3) for the City of Richmond to annex the area and take over the RWPRPD facility and services.

To address the impending District cessation of activity and various governance challenges, LAFCO commissioned this special study of RWPRPD to assess dissolution and other governance options available to the District, including annexation to the City of San Pablo or to the City of Richmond. In 2013, in response to an enquiry from LAFCO, the City of San Pablo indicated that they were exploring the feasibility of annexation of Rollingwood, and were open to discussions with RWPRPD officials about supporting or supplanting current RWPRPD services.³ No further action has occurred since 2013, although LAFCO's executive officer continued to have discussions with City staff about possible City actions.

On January 26th, the San Pablo City Council's Economic Development/Project Management Standing Committee received a presentation from LAFCO staff and its consultant and discussed issues related to the potential annexation of the Rollingwood and Mifflin Carlfield area, acknowledging that the areas represent unincorporated islands. The Committee also heard from City staff that there were potential uses by the City for the Recreation Center building (e.g., fitness and culinary classes). City staff reported that they recently inspected the Rollingwood Recreation Center and found the building to be structurally sound, restrooms in good shape, the interior including the kitchen needs rehabilitation, some ADA compliance improvements are needed, and the parking lot needs attention and may not provide an adequate number of parking spaces. The Council Committee put forward a recommendation to the City Council that the City proceed with a fiscal analysis, environmental review, and outreach to the Rollingwood

³ Letter March 4, 2013, from Matt Rodriguez, City Manager, City of San Pablo, to Lou Ann Texeira, Executive Director, Contra Costa LAFCO

community to communicate the impacts of annexation. Members of the Committee noted that discussions with the County regarding property taxes would be useful. The City Council will consider the matter on February 6th.

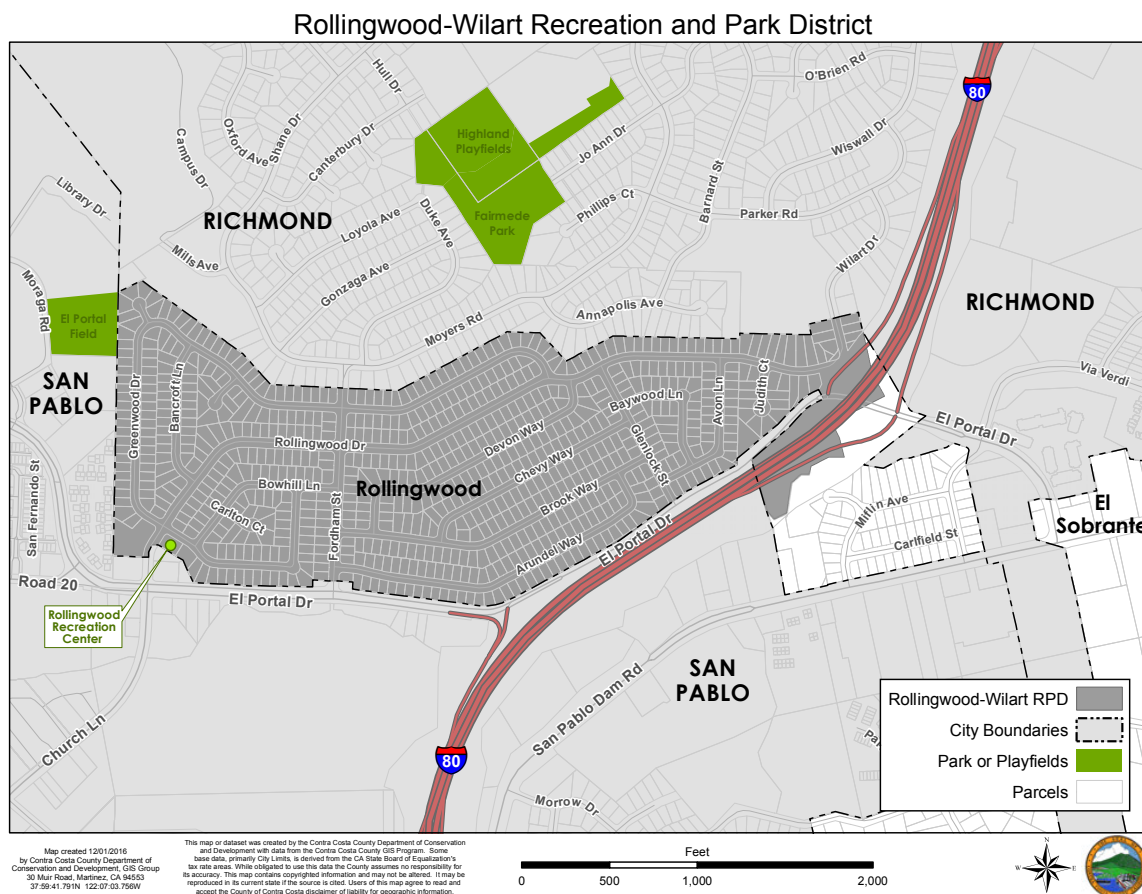
Given the proximity of the Rollingwood community to the City of Richmond, annexation to Richmond is also an option that would also require a sphere of influence (SOI) amendment. LAFCO staff is exploring this option with City staff. However, at the District's December 7th meeting, this option was described as least preferable relative to a San Pablo annexation, and secondly to dissolution and remaining unincorporated.

Minimal records were available for the purposes of this study, as the District has lost or inadvertently destroyed its records, or simply did not maintain adequate records. In recent years, Contra Costa County has maintained an account on behalf of the District and reports on revenues and expenditures that occurred in that account; other payments may have been made directly by District board members, or revenues received, that are not reflected in the County records. As part of the Special Study, interviews were conducted with a District representative and with the County Auditor-Controller.

ACKNOWLEDGEMENTS

We would like to thank and acknowledge Charlotte Rude, Board Member, RWPRPD for her assistance in providing information to LAFCO.

Figure 1: RWPRPD Boundaries



2. SUMMARY OF FINDINGS

This report describes current conditions of the RWPRPD and describes governance options. This chapter summarizes findings and conclusions of this report; subsequent chapters further document these findings.

A. THE FINDINGS OF THIS REPORT SUPPORT DISSOLUTION OF THE DISTRICT

A-1. The District has had difficulty over the years filling board vacancies and operated with only three members for an extended period.

A-2. The District meets regularly and notices its meetings, however community participation is minimal, and the District has no website.

A-3. Records of the District have been lost or inadvertently destroyed; in many cases, no records were maintained of payments made by individual board members, or exchanges of District space use for services.

A-4. The District failed to implement recommendations of the 2010 LAFCO MSR.

A-5. The District has had very few rentals in 2016; no quantified estimate was available.

A-6. The District is cleaning out its facility and plans to cease operations in the Spring of 2017. They have agreed to maintain insurance pending disposition of the facility.

B. CONTRA COSTA COUNTY COULD BE THE SUCCESSOR AGENCY IN THE EVENT OF DISSOLUTION.

B-1. Assets and liabilities would be transferred to the County. The County Treasurer-Tax Collector currently holds funds for the District; and the County Auditor maintains an account on behalf of the District and administers payment of funds at the direction of the District.

B-2. The County could choose to continue to operate or utilize the facility, or sell the property.

C. ROLLINGWOOD IS WITHIN THE CITY OF SAN PABLO'S SOI AND COULD BE ANNEXED TO THE CITY CONCURRENTLY WITH DISSOLUTION.

C-1. The City of San Pablo previously used the Rollingwood Recreation Center when a City facility was being retrofitted.

C-2. Historically, as portions of the District were annexed to the City of San Pablo, they were detached from RWPRPD.

C-3. The City of San Pablo could take ownership of all assets and be responsible for liabilities of the District.

C-4. The City could choose to continue to operate or utilize the facility, or sell the property.

D. ROLLINGWOOD COULD BE ADDED TO THE CITY OF RICHMOND'S SOI AND ANNEXED TO RICHMOND CONCURRENTLY WITH DISSOLUTION.

D-1. The City of Richmond could take ownership of all assets and be responsible for liabilities of the District.

D-2. The City could choose to continue to operate or utilize the facility, or sell the property.

3. ROLLINGWOOD WILART PARK RECREATION AND PARK DISTRICT

The RWPRPD was formed on October 29, 1956 as an independent special district to operate and maintain the Rollingwood Recreation Center. The District collects a share of property taxes and charges user fees to pay for ongoing costs for utilities, janitorial, and building maintenance and improvements, as well as administrative costs such as accounting.

GOVERNANCE

The District typically meets on the first Wednesday of the month, or as needed. The District is currently operating with four Board members. One Board member recently passed away and his position has not been filled, and two members were recently reappointed. As noted in the 2010 MSR for the District, a lack of community interest over the past 10-15 years has made it difficult to fill seats, and at one point the District functioned with three board members.⁴

ASSESSED VALUE AND POPULATION

Table 1 describes key characteristics of the District.

Table 1 Summary of Population and Area within the RWPRPD Boundaries

Item	Amount
Housing Units	670
Households	644
Population	2,832
Assessed Value	
85089	\$70,750,960
85099	<u>65,763,986</u>
Total	\$136,514,946
Land Area (acres)	109

Source: ACS, 2014; County Auditor-Controller; 2010 MSR

⁴ Parks, Recreation and Cemetery Services Municipal Services Review, adopted April 21, 2010, Contra Costa LAFCO.

RWPRPD GOALS, POLICIES AND PLANS

No plans or policies of the District were identified; recent closure and cleaning of the RWPRPD facility inadvertently destroyed all remaining records. The District has no website.

RWPRPD SERVICES

In the past, the RWPRPD has rented its multi-purpose building for a range of classes, events, parties and other celebrations. There have been very few paid rentals in 2016; the District reported there were more non-paying events than paid events, which often did not adequately cover the costs for cleanup.⁵

Figure 2 Interior of RWPRD Facility



RWPRPD FACILITIES

The District owns the building and property located at 2395 Greenwood Drive, San Pablo, parcel 416-074-004, shown in **Figure 2**. The County Assessor shows the “Rollingwood Wilart Park District” as the owner since the parcel creation date of 12/5/57, and is searching for a deed to document ownership.

The facility is approximately 3,612 square feet, including kitchen facilities and storage areas. A small second floor area (408 sq. ft.) provides office space at the east end of the building. The facility includes a stage at its west end. The facility reportedly is in good condition and has adequate fire systems in place, along with a roof replaced approximately ten years ago. The

⁵ R. Berkson interview with Charlotte Rude, RWPRPD director, 8/29/16.

District spent \$30,000 in FY08-09 for new kitchen venting to meet safety codes.⁶ Apparently the building suffered no damage in past earthquakes.⁷ The building has no air conditioning, but does have a heating system that has been maintained by a contractor. Some of the ceiling lights need to be replaced.⁸

Needed improvement indicated in the 2010 MSR include improving accessibility of the restrooms and ventilation for the janitor's closet, fireproofing or replacing the curtains on the stage, resurfacing and painting of stall lines in the parking lot, and purchasing a sound (microphone and speaker) system. These improvements have not been made.⁹ The City of San Pablo staff briefly toured the facility in January 2017 and found the building to be structurally sound, restrooms in good shape, the interior including the kitchen needs rehabilitation, some ADA compliance improvements are needed, and the parking lot needs attention and may not provide an adequate number of parking spaces. The City staff also noted that further inspection would be needed to determine the improvements needed for specific uses, e.g., equipment and kitchen improvements needed to operate a culinary training facility.

⁶ Parks, Recreation and Cemetery Services Municipal Services Review, adopted April 21, 2010 , Contra Costa LAFCO.

⁷ R.Berkson interview with Charlotte Rude, RWPRPD director, 8/29/16.

⁸ R.Berkson interview with Charlotte Rude, RWPRPD director, 8/29/16.

⁹ R.Berkson interview with Charlotte Rude, RWPRPD director, 8/29/16.

Figure 3 Exterior of RWPRD Facility



RWPRPD FINANCIAL RESOURCES

As shown in **Table 2**, the District's primary source of revenue is property tax, receiving approximately 2% of every tax dollar generated within its boundaries. As of August 2016, the County funds held on behalf of the District equaled approximately \$17,600.¹⁰ While the District began shutting down its facility and closing utility accounts, some additional bills, e.g., for insurance, are likely to draw-down the District's balance, along with reimbursement by the County to District board members for payment of other miscellaneous bills. The District plans to continue operating the Center through the Spring of 2017 and will incur operating expenses during that period.

¹⁰ County Fund 374000, Report No. DG3854.1130, 8/18/16.

In past years the District has also generated revenues from user fees for rental of its facility; however, the use of the facility in recent years has been minimal and fees often were insufficient to cover costs.¹¹

The District maintained its own checking account, in addition to funds held by the County, but no records remain after the District recently cleaned out its facility. Bills frequently were paid by members of the District Board, who were apparently unaware of cash available in the County fund, and use of the District facility for storage was exchanged for services, further complicating record-keeping.

The expenditures in **Table 2** reflect only those bills paid directly or reimbursed by the County. As of the date of publication of this report, it is understood that the District intends to pay any outstanding balances due, for example for utilities when they are shut down. Insurance is likely to continue to be paid by the County from District funds until the District's disposition is determined. While the District is exempt from paying property taxes, it appears that they are subject to certain parcel taxes such as the AC Transit Measure VV parcel tax that appears on the District's 2016-17 property tax bill. District property tax revenues will continue to accrue to the account maintained by the County, less standard property tax collection charges and any bills approved and paid by the County on behalf of the District pending closure of the Recreation Center.

RWPRPD ASSETS

RWPRPD assets essentially consist of real property including the building and land, and cash held by the County, estimated at \$17,600 less costs to maintain insurance on the building until its disposition can be determined.

The FY 2016-17 secured value of the property is \$175,996.¹² The value of the District's building "as-is" is not known; the reuse of the existing building for purposes other than a local community center is likely to be limited, given its largely residential location.

If the building were not re-used, it is likely that it could be sold for demolition and reused for residential purposes. It appears the property potentially could be subdivided into two lots that

¹¹ R.Berkson interview with Charlotte Rude, RWPRPD director, 8/29/16.

¹² 2016-17 Secured Property Tax Bill, Internet Copy, Parcel No. 416-074-004-1.

potentially could yield a value of approximately \$200,000 or more depending on market conditions.¹³

RWPRPD LIABILITIES

Other than short-term operating expenses to maintain property insurance and possible outstanding balances due for utilities, no other apparent liabilities exist with the exception of an ongoing dispute with the State of California Employment Development Department (EDD) regarding possible employment taxes estimated at approximately \$1,900 due for services the District claimed were contract services, as the District has no employees. The District is preparing correspondence to EDD to reiterate these facts.¹⁴

¹³ Assuming new home values of \$500,000 and land value equal to approximately 20% of the value of two new homes. The value depends on market conditions and other costs, including demolition and development approvals.

¹⁴ Discussion between L.Texeira, Contra Costa LAFCO, and Charlotte Rude, Board Member, RWPRPD, 11/29/16.

Table 2 RWPRPD Revenues and Expenditures

Item	Amount	
	FY14-15	FY15-16
REVENUES		
Property Tax	\$23,846	\$27,165
EXPENDITURES		
Building		
Fire Safety Equipment	730	0
HVAC	612	0
Plumbing	<u>0</u>	<u>222</u>
Total, Building	1,342	222
Insurance	3,671	3,571
Utilities		
AT&T	1,033	396
EBMUD	185	138
PG&E	861	396
Richmond Sanitary	<u>944</u>	<u>453</u>
Total, Utilities	3,024	1,383
Services		
Janitorial	300	100
Payments to Other Agencies		
LAFCO	34	35
County Tax Collection	205	-
Other County	<u>886</u>	<u>399</u>
Total, Payments	1,125	434
TOTAL EXPENDITURES	\$9,461	\$5,710
ENDING BALANCE		\$17,597

Source: Contra Costa County Auditor-Controller's Office

* The District also deposited revenues into a separate, non-County account and drew upon those funds for other expenses.

The account has been closed; no records are available for that account.

4. GOVERNANCE OPTIONS

This report evaluates governance options for the RWPRPD. Each option presents a different set of legal and policy choices. The following sections describe each option, and the required LAFCo process to implement the option. Advantages and disadvantages are summarized for each option including policy, service and financial implications.

MAINTAIN THE STATUS QUO

Maintaining the status quo does not appear to be a viable option, as the District plans to cease operation in the Spring of 2017. Use of the facility has been minimal over the past several years; the current district board intends to shutter its facility by the end of the year. Although the building is in good condition and no significant debts exist, district board and management oversight will be minimal or non-existent after the District ceases operation.

DISSOLUTION WITH APPOINTMENT OF SUCCESSOR FOR WINDING-UP AFFAIRS

Dissolution effectively eliminates the District, and its assets would revert to a successor agency to wind up District affairs, or possibly assume services. Property tax would be redistributed to other taxing entities, unless the successor agency takes over ownership and operation of the RWPRPD facility. If the facility has no further use for its original purpose, it is likely that the successor agency would sell the land and building. As a part of the dissolution, LAFCO could require that any net proceeds, after all costs had been paid related to the dissolution, could be dedicated to the benefit of the Rollingwood community.

SUCCESSOR AGENCY

Government Code (GC) §57451 addresses the determination of a successor for the purpose of winding up the affairs of a dissolved district. The County of Contra Costa qualifies as the successor agency, as there are no cities within the District's boundaries.

SUCCESSOR AGENCY RESPONSIBILITIES AND OBLIGATIONS

The successor agency will have a number of obligations, including the following:

- **Disposition of Property** – The successor agency has the ability to dispose of District property in order to satisfy financial obligations. State law indicates that, so far as may

be practical, "...the funds, money, or property shall be used for the benefit of the lands, inhabitants, and taxpayers within the territory of the dissolved district".¹⁵

- **Debt and Long-Term Financial Obligations** – Any remaining short- and long-term obligations would be repaid through the use of available assets, including disposition of real property.
- **Litigation and Claims** – No such obligations are known to exist, with the exception of a pending claim by the State of California regarding potential employment taxes.
- **Pension Plans** – The District has no pension liabilities.

These obligations and responsibilities will be funded by District assets, property tax revenues, and proceeds from the sale of the property if applicable; the successor agency can retain funds to help pay for administrative costs incurred as a result of the dissolution.¹⁶

LAFCO PROCESS – DISSOLUTION

The process will follow the basic steps described below.¹⁷ In addition, it will be necessary for LAFCO to identify a successor for the purpose of winding up the affairs of the RWPRPD. It may also be necessary for LAFCo to specify a Gann limit applicable to the successor agency that will allow for an increased collection and use of property taxes for the purpose of winding up the affairs of the District, although it is not likely that this would be necessary.

- At a noticed public hearing, the Commission accepts the special study, considers adopting a zero SOI to signal proposed dissolution and for consistency with SOI (GC §56375.5), considers making findings in accordance with the conclusions and recommendations of the special study, and considers adopting a resolution initiating dissolution.
- At a noticed public hearing, LAFCO considers approving the dissolution.
- Following 30-day reconsideration period (GC §56895), LAFCO staff holds a protest hearing in the affected territory (GC §57008). The protest hearing is a ministerial action. While the Commission is the conducting authority, it often designates the Executive Officer to conduct the protest hearing.
- Absent the requisite protest, and possible election, the Commission orders dissolution.
- Following approval by LAFCO (and voters if required), LAFCo staff records dissolution paperwork and files with the State Board of Equalization making dissolution effective.

¹⁵ GC §57463.

¹⁶ GC §57463.

¹⁷ Identified in GC §57077.

DISSOLUTION & ANNEXATION TO THE CITY OF SAN PABLO

The Rollingwood area currently is an unincorporated “island” surrounded by the cities of San Pablo and Richmond, as shown in **Figure 4**. The City of San Pablo previously used the Rollingwood Recreation Center when a City facility was being retrofitted.¹⁸

The area falls within the SOI of the City of San Pablo. Historically, as portions of the District were annexed to the City of San Pablo, they were detached from RWPRPD, thus reducing the size and revenues of RWPRPD. Annexation to the City of San Pablo would eliminate the island.

Following annexation, the City would extend park and recreation services to the Rollingwood community, as well as other City services. The City could continue to maintain and operate the facility utilizing current District property tax revenues that would shift to the City from the County and certain special districts (P-6 and L-100), or it could sell the property to satisfy any outstanding debts, which appear to be minimal. LAFCO, through its Terms and Conditions, could require that the net proceeds of property sale be utilized to the benefit of the Rollingwood community.

LAFCO PROCESS – DISSOLUTION & ANNEXATION

LAFCO could simultaneously dissolve the District and annex the territory to the City of San Pablo assuming that LAFCO receives an application from the City of San Pablo.

Annexation would proceed as follows:¹⁹

- Initiation of an annexation/reorganization application either by resolution (i.e., county, city, district) or petition (i.e. landowners, registered voters – 5% minimum threshold)
- At a noticed public hearing, LAFCO considers the proposed annexation/reorganization and takes action to approve or deny
- If approved, LAFCO orders the annexation/reorganization without protest proceedings due to the size of the “island” annexation

¹⁸ Parks, Recreation and Cemetery Services Municipal Services Review, adopted April 21, 2010 , Contra Costa LAFCO.

¹⁹ The process should qualify for an expedited process pursuant to Gov. Code section 56375.3 as Rollingwood is an island and is less than 150 acres.

DISSOLUTION & ANNEXATION TO THE CITY OF RICHMOND

This option would first require an amendment to Richmond's SOI (which is contiguous to Rollingwood) to include Rollingwood, and a corresponding amendment to the City of San Pablo's SOI to remove Rollingwood. Then, LAFCO could simultaneously dissolve the District and annex the territory to the City of Richmond assuming that LAFCO receives an application from the City of Richmond.

The annexation process would proceed as described above for annexation to the City of San Pablo, with the additional SOI amendment action.

Following annexation, the City would extend park and recreation services to the Rollingwood community. The City could continue to maintain and operate the facility utilizing current District property tax revenues that would shift to the City, including property tax revenues shifted from certain other existing special districts that would no longer serve the area, or it could sell the property to satisfy any outstanding debts, which appear to be minimal. LAFCO, through its Terms and Conditions, could require that the net proceeds of property sale be utilized to the benefit of the Rollingwood community.

CONSOLIDATION OF RWPRPD WITH COUNTY SERVICE AREA (CSA) R-9

CSA R-9, which is staffed by the County Public Works Department, is contiguous to RWPRPD. The CSA provides park facility operation and maintenance in the unincorporated community of El Sobrante.

The 2010 Parks and Recreation MSR considered governance options that included consolidation of RWPRPD with CSA R-9. However, CSA R-9 was determined to be a candidate for dissolution due to the finding that "CSA R-9 has no regular source of financing, lacks public interest to fill advisory committee positions, and provides minimal services at a less than adequate service level."²⁰ CSA R-9 has accumulated developer fees to fund construction of a mini-park, however, still does not have an ongoing source of funding to pay for its maintenance.²¹ For these reasons consolidation with CSA R-9 is not considered a viable option.

²⁰ Parks, Recreation and Cemetery Services Municipal Services Review, adopted April 21, 2010, Contra Costa LAFCO.

²¹ Email from Jason Chen, Contra Costa County Public Works, Nov. 28, 2016, to Lou Ann Texeira, Executive Director, Contra Costa LAFCO



REORGANIZATION OF RWPRPD AS A SUBSIDIARY DISTRICT TO THE CITY OF SAN PABLO

The 2010 Parks and Recreation MSR considered the option of RWPRPD as a subsidiary district to the City of San Pablo. However, establishing a subsidiary district would not be possible until at least 70 percent of the land area and registered voters in Rollingwood are annexed to the City. A subsidiary district would also entail additional management and accounting by the City to manage the subsidiary district.

For the reasons listed above, creation of a subsidiary district is not considered a viable alternative.

Figure 4 City Boundaries and SOIs

