

**ANNUAL UPDATE OF
ENGINEER'S REPORT
FOR
ARDEN PARK
BENEFIT ASSESSMENT DISTRICT**

**FISCAL YEAR
2011-2012**

Prepared by:

**BURRELL CONSULTING GROUP, INC.
1001 Enterprise Way, Suite 100
Roseville, CA 95678
(916) 783-8898**

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TABLE OF CONTENTS

I.	INTRODUCTION	1
II.	METHOD OF ALLOCATING ASSESSMENT	1
III.	DISTRICT PRESENT STATUS	2
IV.	PROPOSED BENEFIT ASSESSMENT DISTRICT BUDGET 2011-2012	3
V.	SUMMARY OF CAPITAL IMPROVEMENT PROGRAM	4
VI.	ASSESSMENT DIAGRAMS	5
APPENDIX		
	List of Properties, Indexed by Assessors Parcel Number	A
	List of Non-Assessed Parcels	B
	Overall District Map (Assessment Diagrams Incorporated by reference)	C

I. INTRODUCTION

In 1991 the Arden Park District asked Burrell Engineering Group to prepare an engineer's report for creation of a benefit assessment district for the purpose of financing capital improvements, operating and maintenance costs within the Arden Park area. The District indicated the area to be served and requested that Burrell Engineering Group evaluate and determine an equitable method of apportionment of the costs to the parcels in the District, taking into consideration features of the neighborhood and benefit to the parcels. The Board of Directors approved the original assessment on July 24, 1991, and in March of 2011, Burrell Consulting Group was retained to prepare the Annual Update of the Engineer's Report for the Arden Park Benefit Assessment District 2011-2012.

II. METHOD OF ALLOCATING ASSESSMENT

The Landscape and Lighting Act of 1972 is a benefit assessment act. Under this act assessments are assigned to properties in proportion to the benefit such properties receive.

As proved by the act, Assessors parcel maps and Assessors parcel numbers have been used to identify the parcel of property to be assessed and to identify the ownerships of each parcel of property as set forth in the most recent County Assessor's Records.

Within the Arden Park Recreation and Park District there exist two land uses: residential and neighborhood commercial. The Park District was originally created to provide enhanced park and recreational facilities and recreational programs to serve the properties within the Park District to a greater extent than were then being made available under the general authority of the County of Sacramento. This same philosophy is being applied to determine the spread of the assessment within the proposed Arden Park Benefit Assessment District.

The allocation of the costs required to fund the Benefit Assessment District will be allocated equally to all parcels of real property within the boundaries of the Assessment District with these exceptions:

- A. As required by law, no assessment will be levied against property owned by any government agency or public utility. This includes the school sites, the park sites, public water well sites and electric power sites.
- B. No assessment will be levied against parcels of property which appear to have been created in the process of accomplishing a lot line adjustment so long as no residence or commercial structure has been or will be constructed on the parcel.
- C. No assessment will be levied against those small irregular shaped parcels of property even though they appear to be different ownership than shown for adjacent properties.

The Appendix "A" following this section lists all parcels, within the Arden Park Benefit Assessment District in order of their respective assessor's parcel number. Parcels which are not assessed are assigned a "0" factor: All other parcels are assigned a "1" factor. Following in Appendix "B" is a list of all non-assessed parcels. The letter designation next to each of these parcel numbers refers to the type of exception as listed previously, i.e., government agency or lot line adjustment.

With the above exception all other parcels of property within the assessment district will be equally enhanced and benefited by their proximity and the availability of the renovated recreational facilities and services made possible by the propped assessments. Commercial zoned property is being assessed in the same manner and to the same extent as residential facilities; their owners located within the proposed assessment district have traditionally identified themselves with Arden Park and the quality of life which this area of Sacramento represents. The recreational facilities and the recreation programs provided by the Arden Park Recreation and Park District are an integral part of this neighborhood quality which is benefited by and reflected in the property values of all the properties within the proposed assessment district.

III. DISTRICT PRESENT STATUS

The benefit assessment district has been in operation for twenty years, being formed in July 1991.

BENEFIT ASSESSMENT FUND STATUS AS OF JUNE 2011

A. Projected Available

1.	Fund Balance July 1, 2010	\$171,742
2.	Collection 12/2010 – 4/2011	172,000
3.	Interest	<u>3,000</u>
	Total Revenues	<u>\$346,742</u>

B. Projected Use of Funds

1.	Annual Maintenance & Operation Expenses	<u>\$171,229</u>
		\$167,696
2.	Incidental Expenses	
a.	Advertising – Printing	\$ 0
b.	Engineering – Architectural	3,500
c.	Legal	<u>0</u>
d.	Accounting	<u>1,000</u>
		\$4,500
3.	Capital Expenditures	
a.	Debt Retirement	\$ 0
b.	Improvements	<u>75,000</u>
		\$75,000

TOTAL FUNDS USED \$250,729

C. Projected Fund Balance July 1, 2011 \$ 96,013

IV. PROPOSED BENEFIT ASSESSMENT DISTRICT BUDGET 2011-2012

ARDEN PARK BENEFIT ASSESSMENT DISTRICT STATUS
BUDGET FOR FISCAL YEAR 2011-2012

A.	Revenue	\$175,500
	Appropriation From Reserve	<u>0</u>
	Total Revenues	\$175,500
B.	Expenditures	
1.	Annual Maintenance & Operation Expenses	\$171,000
2.	Incidental Expenses	
	a. Advertising – Printing	\$ 0
	b. Engineering	3,500
	c. Legal	0
	d. Accounting	<u>1,000</u>
		\$ 4,500
3.	Capital Expenditures	
	a. Debt Retirement	\$ 0
	b. Improvements	<u>0</u>
		\$ 0
	TOTAL ANNUAL CASH BUDGET	\$175,500
C.	Assessment Allocate to Parcel	\$ 91.78 per parcel

V. SUMMARY OF CAPITAL IMPROVEMENT PROGRAM

STATUS REPORT
CAPITAL IMPROVEMENT PROGRAM
2011-2012

A. Completed Projects

<u>Year</u>	<u>Description</u>	<u>Cost</u>
1992	Swing Surface La Sierra	\$ 2,704
1992	Purchased Truck	12,787
1992	Purchased Mower	14,664
1992/93	Pool/Shop/Equipment	442,040
1992	Asphalt Work	45,326
1992/93	Design Community Center & Park Restrooms	35,038
1993	Sand La Sierra	3,700
1993	Tennis Court Resurface	26,662
1993	Unfinished Pool Work	7,467
1993	Partial Turf Renovation	6,487
1994	Cresta Restroom	14,000
1994/95	Arden Park Community Center Renovation Project	457,000
1997/98	District-wide master plan completed	10,000
1998/99	New Play equipment & landscape improvements	95,000
1999/2000	Renovate Group Picnic area Arden Park	70,000
2000/01	New Play Equipment & landscape improvements	60,000
2001/02	Additional Play Equipment & landscape improvements	45,000
2002/03		0
2003/04	General Landscape Improvements	6,000
2004/05		0
2005/06		0
2006/07		0
2007/08	Re-roofed and painted Cresta Park Restroom/Storage Building; Purchased Riding Mower, truck and push mower	41,800
2008/09		0
2009/10	Storage Building	18,000
2010/11	Arden Park Irrigation Improvements	42,500
	Arden / Cresta Restroom Improvements	25,000
	Rec Center Rain Gutters	3,500
	Pool Insulating Blankets	4,000
		<u>\$1,488,675</u>

B. Work to be completed in future

1. Redesign, Repair and Rehabilitation projects as found in the District Master Plan and Capital Projects/ Programming list

VI. ASSESSMENT DIAGRAMS

Burrell Consulting Group, Inc. reviewed the existing Sacramento Assessor's rolls and maps on March 21, 2011 for changes to the district. Upon this review, there was One (1) alteration to parcels. For the purposes of this 2011 - 2012 update, the original 1992-1993 assessment maps will be incorporated into this report by reference. Please refer to the following table for a summary of recent and past map revisions.

<u>Year</u>	<u>Book and Page</u>	<u>Description of Map Alteration</u>
1994-1995	292-12	Parcel 292-0121-001 assessed became 292-0122-002.
1998-1999	288-35	Parcels 288-0351-013 and 288-0351-014 both assessed, merged to 288-0351-027 assessed.
1999-2000	288-35	Parcels 288-0353-019 assessed and 288-0353-022 non-assessed, merged to 288-0353-030 assessed.
2001-2002	288-14	Parcels 288-0142-009 assessed and 288-0142-029 non-assessed, merged to 288-0142-032 assessed.
2001-2002	288-14	Parcels 288-0142-011 assessed and 288-0142-030 non-assessed, merged to 288-0142-031 assessed.
2001-2002	292-12	Parcels 292-0123-001-0001 assessed and 292-0123-001-0002 non-assessed and not listed, merged to 292-0123-002 assessed.
2002-2003	292-11	Parcels 292-0111-005 non-assessed and 292-0111-006 assessed, merged to 292-0111-024 assessed.
2007-2008	288-36	Parcel 288-0362-009 assessed merged with a portion of 288-0362-011 assessed and became 288-0362-017 assessed.
2007-2008	288-36	Parcel 288-0362-011 assessed was split and a portion became 288-0362-018 assessed.
2009-2010	292-40	Parcel 292-0040-021 non-assessed was split into two new parcels, 292-0040-022 non-assessed and 292-0040-023 non-assessed.
2010-2011	288-35	Parcels 288-0353-021 assessed and 288-0353-023 non-assessed, merged to 288-0353-031 assessed.