

# ARDEN PARK RECREATION AND PARK DISTRICT

1000 La Sierra Drive  
Sacramento, CA 95864  
(916) 483-6069

## Agenda

### MEETING OF THE BOARD OF DIRECTORS

May 17, 2011

7:00 pm – Arden Park Community Center

This meeting will be held at the above-stated location. This location is accessible to the public, and a member of the public may address the Board of Directors at this location. In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, please contact the District office at (916) 483-6069. Requests should be made as early as possible, and preferably at least one full business day in advance of the start of the meeting. Documents and materials related to an open session item on this agenda submitted to this Board after distribution of the agenda packet are available for public inspection and copying at The District office located at the address listed above during normal business hours.

#### I. CALL TO ORDER

- A. Welcome
- B. Roll Call and Announcement of a Quorum
- C. Agenda Approval

#### II. PUBLIC REQUEST TO ADDRESS THE BOARD OF DIRECTORS

- A. Any member of the public who requests to address the Board on any item which is not on the agenda may do so at this time. Any matter that requires action by the Board will be referred to the staff for action or staff will be asked to report back to the Board at a subsequent meeting. Comments pertaining to scheduled agenda items will be heard when that item is discussed by the Board. Comments are limited to three minutes per person unless further time is granted by the presiding officer.

#### III. CONSENT AGENDA

- A. Approval of the minutes of the regular Board Meeting held on April 19, 2011 (**Pages 1-3**)
- B. Financial Reports (**Pages 4-10**)
  1. Revenues
  2. Salaries
  3. General Fund Bills
  4. Benefit Assessment Bills
  5. Fixed Asset Bills
  6. Cash in Treasury

**IV. OLD BUSINESS**

- A. Discussion of Pepsi grant opportunity

**V. NEW BUSINESS**

- A. Review and comment on the draft Annual Update of the Engineer's Report **(Pages 11-18)**
- B. Consideration and possible action to approve Resolution No. 11-05-02, Resolution of Intent to Levy the Annual Assessment within the Boundaries of the Arden Park Benefit Assessment District **(Pages 19-22)**
- C. Review and comment on proposed options for the FY 2011-2012 General Fund and Benefit Assessment District budgets. **(Pages 23-30)**
- D. Closed Session (Pursuant to Government Code 54957.6)- Conference with Labor Negotiator for the performance review of the District Administrator, Negotiator- Michael Christian
- E. Report of Closed Session

**VI. REPORTS**

- A. Correspondence
- B. Staff Reports
  - 1. Maintenance
  - 2. Recreation
  - 3. Administrator

**VII. BOARD COMMENTS**

**VIII. ADJOURN**

The next regular meeting is scheduled for Tuesday, June 21, 2011  
7:00 pm, at the Arden Park Community Center Building

# ARDEN PARK RECREATION AND PARK DISTRICT

1000 La Sierra Drive  
Sacramento, CA 95864  
(916) 483-6069

## Minutes

### MEETING OF THE BOARD OF DIRECTORS

April 19, 2011

7:00 pm – Arden Park Community Center

This meeting will be held at the above-stated location. This location is accessible to the public, and a member of the public may address the Board of Directors at this location. In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, please contact the District office at (916) 483-6069. Requests should be made as early as possible, and preferably at least one full business day in advance of the start of the meeting. Documents and materials related to an open session item on this agenda submitted to this Board after distribution of the agenda packet are available for public inspection and copying at The District office located at the address listed above during normal business hours.

#### I. CALL TO ORDER

- A. Welcome
- B. Roll Call and Announcement of a Quorum  
**Chairman Christian called the meeting to order at 7:02 p.m.**  
**Directors Present: Christian, Andrews, Carlin, Fishman**  
**Directors Absent: Makishima**  
**Staff: Miller**
- C. Agenda Approval  
**No changes were proposed**

#### II. PUBLIC REQUEST TO ADDRESS THE BOARD OF DIRECTORS

- A. Any member of the public who requests to address the Board on any item which is not on the agenda may do so at this time. Any matter that requires action by the Board will be referred to the staff for action or staff will be asked to report back to the Board at a subsequent meeting. Comments pertaining to scheduled agenda items will be heard when that item is discussed by the Board. Comments are limited to three minutes per person unless further time is granted by the presiding officer.  
**None**

#### III. CONSENT AGENDA

- A. Approval of the minutes of the regular Board Meeting held on March 15, 2011
- B. Financial Reports
  - 1. Revenues

2. Salaries
3. General Fund Bills
4. Benefit Assessment Bills
5. Fixed Asset Bills
6. Cash in Treasury

**Motion to approve the Consent Agenda by Fishman, seconded by Carlin. Motion carried 4-0.**

#### **IV. OLD BUSINESS**

- A. Discussion of Pepsi grant opportunity

**Miller gave the Board further details about the Pepsi grant program and explained some possible projects. He noted that the District would not be able to apply on its own behalf and suggested that an individual could apply with the District's approval. Miller advised that he would bring further details back to a future meeting.**

- B. Discussion of a proposed interagency Board meeting to be held on May 24, 2011.

**Miller explained that he had been contacted by the Administrator from Mission Oaks about the possibility of the District's Board participating in an inter-agency Board meeting to be held on May 24<sup>th</sup>. There was consensus from the Board that this might be beneficial and that the District should participate in the meeting. It was noted that the meeting would require Brown Act notification. Mission Oaks will post the meeting and Miller will also post the meeting in our facility.**

#### **V. NEW BUSINESS**

- A. Discussion of FY 2011-12 budget cycle

**Miller discussed the upcoming budget schedule.**

- B. Discussion and possible action to modify the District's pay plan.

**Miller reviewed the status of the employee pay plan noting that several employees were at the top step of the plan and would not have the possibility of a merit increase in the next budget. He noted that as a whole, the staff has performed very well and his desire was to find some way to reward them for that performance. He distributed a salary and benefit survey to the Board. Christian explained to the Board that the Personnel Subcommittee had met and were open to discussing options to provide some sort of incentive to the employees. He noted that the Personnel Committee would continue to study the issue and could possibly provide a recommendation at a future meeting.**

- C. Discussion of District Administrator's performance review process

**Christian reviewed last year's process for the performance review of the Administrator. There was consensus from the Board that they were comfortable with the process and that the same process would be appropriate for the next review. Christian noted that he thought it would be good to combine the individual Board Member reviews into a single summary document.**

- D. Discussion of the District's Personnel Manual Update process

**Christian explained that the Personnel Subcommittee had met to discuss the update of the Personnel Manual. He noted that a local law firm had agreed to review the update on a pro bono basis.**

**E. Coordination with Arden Park Home Owner's Association**

**Christian noted that the Board had discussed having a District Board member at the Arden Park Home Owners Association Board Meetings to facilitate the flow of information and cooperation between the two Boards. Miller presented the proposed schedule for the Board's participation at those meetings.**

**VI. REPORTS**

**A. Correspondence**

**B. Staff Reports**

**1. Maintenance**

**2. Recreation**

**3. Administrator**

**Miller reviewed the staff reports.**

**VII. BOARD COMMENTS – Andrews noted that there had been no action on the proposed Water District easement. Christian asked Miller to set up a meeting to continue those discussions. Christian noted that there were areas at Cresta along the curblin that were void of grass and asked Miller to check on that. Carlin asked Miller if the Homeward Bound Golden Retriever Rescue group was on our vendor list for the Arden Bark Dog Show. Miller advised that he would check with staff to see.**

**VIII. ADJOURN- Motion to adjourn by Andrews, seconded by Fishman. Motion carried and the meeting was adjourned at 8:35 p.m.**

The next regular meeting is scheduled for Tuesday, May 17, 2011  
7:00 pm, at the Arden Park Community Center Building

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Mike Christian, Board Chairman  
May 17, 2011

ARDEN PARK RECREATION AND PARK DISTRICT

REVENUE REPORT

MAY 17, 2011

ACCOUNT		TOTALS
94944400	Food Services	
	Concessions	\$0
	<b>Food Services Total 94944400</b>	<b>\$0</b>
94942900	Facility Rentals	
		\$3,128
	<b>Facility Rentals Total 94942900</b>	<b>\$3,128</b>
95956900	Grants	
	<b>Grants Total 95956900</b>	<b>\$0</b>
96964600	Recreation Services Charges	
	Pool Pass	\$90
	Lego Camp	\$2,270
	Zumba, Zumbatomic	\$670
	Stretchercize & Better Balance	\$1,350
	Jazzercise	\$431
	Kids Klub 2010-11	\$3,670
	KidsKlub 2011-12	\$500
	Summer Kids Klub	\$700
	Brochure	\$185
	Preschool 2011-12	\$100
	Easter Event	\$1,741
	Adult Lap Swim	\$80
	Preschool 2010-11	\$3,455
	Spring Kids Klub	\$780
	<b>Recreation Total 96964600</b>	<b>\$16,022</b>
97979000	Miscellaneous Revenue	
	return check fee	\$15
	Memorial Bench	\$1,695
	election revenue	\$0
	<b>Misc. Total 97979000</b>	<b>\$1,710</b>
	<b>TOTAL REVENUE</b>	<b>\$20,860</b>

ARDEN PARK RECREATION & PARK DISTRICT  
BOARD MEETING OF MAY 17, 2011

**SALARIES AND WAGES  
FISCAL YEAR 2010-2011**

**SUMMARY**

**REGULAR EMPLOYEES**

1	Colin Miller	District Administrator	\$5,525
2	Connolly, Lisa	Recreation Supervisor	\$3,863
3	Hasemeier, Phillip	Parks Maint. Supervisor	\$3,659
4	Sheehan, John	Maintenance Worker	\$3,160
5	Nelson, Kate	District Secretary	\$2,778

**Sub-total Regular Employees** \$18,985

**\* FICA** \$1,203

Deferred comp (employer contribution) \$627

Group Ins - Medical June & Dental May \$3,099

**Sub-total Benefits** \$3,726

**Regular Employees & Benefits Total** \$23,914

**PART-TIME / SEASONAL EMPLOYEES**

6)	Kids Klub		\$959
7)	Preschool		\$1,066
8)	Easter		\$83
9)	Maintenance		\$1,160
8)	Scorekeeper		\$354
9)	Swim Lessons		
10)	Spring Kids Klub		\$444
11)	Aquatics		
12)	Summer Kids Klub		
13)	Cashiers		
14)	Swim Team lifeguards		\$779

**Sub-total Part-time / Seasonal Employees** \$4,845

**\* FICA** \$300

**Part-time / Seasonal Employees Total** \$5,145

State of California EDD - Unemployment \$0

CAPRI - Workers Comp. \$0

\* Employer contributions for Medicare and S.U.I. \$618

\* Figures taken from Payroll Reports

\$618

**GRAND TOTAL** \$29,677

\_\_\_\_\_  
**CHAIRPERSON**

\_\_\_\_\_  
**DIRECTOR**

\_\_\_\_\_  
**DIRECTOR**

\_\_\_\_\_  
**DATE**

**ARDEN PARK RECREATION AND PARK DISTRICT**

BOARD MEETING OF MAY 17, 2011

**CLAIMS / BILLS APPROVED BY BOARD OF DIRECTORS**

**Fiscal Year 2010-2011**

	<u>SUMMARY</u>	<u>ACCT</u>	<u>ITEM</u>	<u>AMOUNT</u>
1	Kate Nelson	20203900	reimburse for April mileage	\$55.67
2	A-Applied Mailing Service, Inc.	20208100	summer brochure mailing	\$561.87
3	Christine Flannery	20208500	summer brochure design	\$280.00
4	Herburger Publications, Inc.	20208500	summer brochure printing	\$915.99
5	SMUD	20219100	electricity - Arden Park	\$2,022.22
6	SMUD	20219100	electricity - Cresta Park	\$13.11
7	SMUD	20219100	street lights	\$135.65
8	PG&E	20219200	gas - Community Center	\$54.60
9	PG&E	20219200	gas - pool heater	\$734.71
10	Waste Management of Sacramento	20219300	garbage pick-up Arden Park	\$225.26
11	Waste Management of Sacramento	20219300	garbage pick-up Cresta Park	\$84.18
12	Comcast Cable	20219700	internet, TV & phone service	\$193.61
13	Comcast Cable	20219700	shop internet service	\$59.95
14	AT&T	20219700	shop phone service - April	\$40.64
15	CIT Technology Financial Service, Inc.	20227500	copier lease	\$319.00
16	Sacramento Valley Alarm	20259100	alarm service	\$138.23
17	Ken Nelson	20259100	April Stretchercize & Balance	\$1,186.50
18	All Phase Security, Inc.	20259100	security 4/1/2011-4/15/2011	\$412.50
19	All Phase Security, Inc.	20259100	security 4/16/2011-4/30/2011	\$412.50
20	GSSA	20259100	umpires April	\$819.72
21	ABA DABA Rentals & Sales	20285200	Easter - griddle rental	\$208.88
22	Sam's Club	20285200	Easter breakfast	-\$23.92
23	Sam's Club	20285200	Easter breakfast	\$363.98
24	Sam's Club	20285200	Easter breakfast	\$44.37
25	Sam's Club	20285200	Kids Klub	\$46.17
26	Sam's Club	20285200	Kids Klub	\$80.72
27	Sam's Club	20285200	rec supplies	\$18.23
28	Sam's Club	20285200	rec supplies	\$17.10
29	Sam's Club	20285200	rec supplies	\$60.67
30	Sam's Club	20285200	Senior Event	\$5.98
31	Peak Software Systems, Inc.	20285200	SportsMan registration system start-up	\$4,295.00
<b>TOTAL</b>				<b>\$13,783.09</b>

\_\_\_\_\_  
CHAIRPERSON

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DIRECTOR

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DIRECTOR

\_\_\_\_\_  
DATE

ARDEN PARK RECREATION & PARK DISTRICT  
 BOARD OF DIRECTORS MEETING OF MAY 17, 2011  
 BILLS APPROVED BY BOARD OF DIRECTORS  
**BENEFIT ASSESSMENT DISTRICT**  
**INDEX 9399397000**  
 FISCAL YEAR 2010-2011

	<u>SUMMARY</u>	<u>ACCT</u>	<u>ITEM</u>	<u>AMOUNT</u>
1	Emigh Hardware Company	20211200	building supplies	\$11.79
2	Emigh Hardware Company	20211200	building supplies	\$10.85
3	Ross Recreation Equipment Company	20214200	see saw parts	\$49.28
4	Lincoln Equipment, Inc.	20215100	mech systems maintenance	\$105.34
5	Arden Village Service	20223600	April gas & lube	\$140.14
6	Emigh Hardware Company	20232200	custodial supplies	\$55.41
7	Burrell Consulting Group, Inc.	20252500	consulting thru April 3, 2011	\$1,180.00
8	Tree Technology, Inc.	20259100	tree maintenance	\$3,695.00
				<b>\$5,247.81</b>

\_\_\_\_\_  
 CHAIRPERSON

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 DIRECTOR

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 DIRECTOR

\_\_\_\_\_  
 DATE

ARDEN PARK RECREATION & PARK DISTRICT  
 MEETING OF MAY 17, 2011  
 BILLS APPROVED BY BOARD OF DIRECTORS

**FIXED ASSETS**

FISCAL YEAR 2010-2011

<u>SUMMARY</u>	<u>ACCT</u>	<u>ITEM</u>	<u>AMOUNT</u>
<b>COST CENTER 9399397000</b>			
1) JohnDeere Landscapes	42420200	Booster Pump	\$19,637.77
2) reimburse Colin Miller	42420200	Building Permit	\$526.99
3)			
4)			
5)			
<b>TOTAL</b>			<b>\$20,164.76</b>

\_\_\_\_\_  
**CHAIRPERSON**

\_\_\_\_\_  
**DIRECTOR**

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**DIRECTOR**

\_\_\_\_\_  
**DATE**



COMPASS REPORTS    FISCAL YEAR 2010/2011  
**BENEFIT ASSESSMENT DISTRICT**                      Cash in Treasury

Report Period	Beginning Balance	Period Income	Period Expenses	Ending Balance
July 31, 2010	\$176,989	\$1,242	\$6,488	\$171,743
August 2010	\$171,743	\$81	\$2,604	\$169,220
September 2010	\$169,220	\$1,197	\$4,461	\$165,956
October 2010	\$165,956	\$448	\$1,410	\$164,994
November 2010	\$164,994	\$0	\$3,819	\$161,175
December 2010	\$161,175	\$0	\$801	\$160,375
Janaury 2011	\$160,375	\$104,746	\$6,107	\$259,013
February 2011	\$259,013	\$3,288	\$5,158	\$257,143
March 2011	\$257,143	\$5	\$148,274	\$108,874
April 2011	\$108,874	\$1,135	\$16,066	\$93,943
May 2011				
June 2011				

# **DRAFT COPY**

**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**

May 11, 2011

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## **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 with 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>
	<b>Total Revenues</b>	<b>\$346,742</b>

#### 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	0
	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
		\$1,488,675

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.

## LIST NON-ASSESSED PARCELS

<u>Assessor's Parcel Number</u>	<u>Parcel Owner's Name</u>	<u>Reason for Non-Assessment</u>
288 0010 001	San Juan Unified School District	A
288 0030 006	S.M.U.D.	A
288 0030 007	S.M.U.D.	A
288 0042 019	Debbie Skakisky Trust	B
288 0053 008	Kathleen Caricato & Way Quock Fong	B
288 0061 008	San Juan Unified School District	A
288 0131 012	Arden Park Recreation & Park District	A
288 0131 013	Arden Park Recreation & Park District	A
288 0131 014	County of Sacramento	A
288 0141 001	San Juan Unified School District	A
288 0142 028	Sacramento County Water Agency	A
<del>288 0142 029</del>	<del>Remae C</del>	
<del>288 0142 030</del>	<del>Lorinda Swearinger</del>	<del>C</del>
288 0162 005	County of Sacramento	A
288 0165 011	Kathryn Miller	B
288 0172 036	Oliver Wyman	B
288 0183 003	Sacramento County Water Agency	A
288 0211 024	Sacramento County Water Agency	A
<del>288 0311 002</del>	<del>Michael &amp; Rebecca Messenger</del>	<del>B</del>
<del>288 0353 022</del>	<del>Christopher &amp; Julie Martire</del>	<del>C</del>
<del>288 0353 023</del>	<del>Donald Gilbert &amp; Ann Bettina Deene</del>	<del>B</del>
292 0020 011	Sacramento County Water Agency	A
292 0040 008	Arden Park Recreation & Park District	A
<del>292 0040 021</del>	<del>Sacramento Metropolitan Fire District</del>	<del>A</del>
292 0040 022	Arden Park Recreation & Park District	A
292 0040 023	Sacramento County Water Agency	A
292 0082 011	Harold & Tierney Drury Jr.	B
<del>292 0111 005</del>	<del>Jewell Lefever</del>	<del>B</del>

- A. As provided 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 in different ownership than shown for adjacent properties.

## **Arden Park Recreation and Park District Agenda Statement**

**Meeting Date:** May 17, 2011

**Item No. V.B**

**Item Title:** Consideration of Resolution No. 11-05-02, Resolution of Intent to Levy the Annual Assessment within the Boundaries of the Arden Park Benefit Assessment District

**Item Summary:** Section 22623 of the California Streets and Highways Code requires the District to retain an engineer to prepare a report each year to estimate the costs to be assessed against properties within the Arden Park Recreation and Park District to pay for the construction, reconstruction, park maintenance and incidental expenses for the amenities in the District. This report sets the annual assessment rate for each parcel in the District.

This Resolution accepts the preliminary Annual Update of the Engineer's Report, establishes the Board's intent to levy the assessment to each parcel, and sets the time and date for a Public Hearing to hear protests of the assessment.

**Source of Funding:** N/A.

**Attachments:** Resolution No. 11-05-02

# ARDEN PARK RECREATION AND PARK DISTRICT

1000 La Sierra Drive  
Sacramento, CA 95864  
(916) 483-6069

## RESOLUTION NUMBER 11-05-02

### RESOLUTION OF INTENTION TO LEVY THE ANNUAL ASSESSMENT WITHIN THE BOUNDARIES OF THE ARDEN PARK BENEFIT ASSESSMENT DISTRICT

WHEREAS, pursuant to the Landscaping and Lighting Act of 1972, the Arden Park Recreation and Park District entered into an agreement with Burrell Consulting Group on February 15, 2011 directing the Engineer to file his annual report for the fiscal year 2011-2012; and

WHEREAS, pursuant to Section 22623 of the California Streets and Highways Code the Engineer of Work has prepared the annual engineer's report, setting forth the estimated cost to be assessed against properties within the Arden Park Benefit Assessment District to pay for the cost of construction, reconstruction, park maintenance, and incidental expenses; and

WHEREAS, the Board of Directors after notice and a public hearing intend to find and determine that the public convenience and necessity requires the work contemplated herein be performed, and that the work to be performed is of special benefit to the property to be assessed; and therefore intend to assess the cost of such work against those properties located within the Arden Park Benefit Assessment District in the amounts and in the manner specified in the Engineer's Report;

NOW, THEREFORE, be it resolved, determined and ordered by the Arden Park Recreation and Park District Board of Directors that:

1. The above Recitals are true and correct.
2. Pursuant to its approval on February 15, 2011, the Engineer of Work has prepared and will file his report in accordance with Section 22623 et. Seq. of the California Streets and Highways Code, and will file it with the Board of Directors. Said report has been duly considered by the Board of Directors and is hereby deemed sufficient and preliminarily approved. A copy of said report is on file in the District's offices at 1000 La Sierra Drive, Sacramento, CA 95864. All interested persons are referred to that report for a full and detailed description of the work to be undertaken, the boundaries of the Assessment District and the dollar amount of the proposed assessments to be levied upon assessable lots and parcels of land within the assessment district.
3. The Board of Directors, following notice and a public hearing, intends to levy and collect assessments within Arden Park Benefit Assessment District during the fiscal years 2011 and 2012. The area of land to be assessed is located in the County of Sacramento in the general vicinity of those areas bounded on the north by Arden Way, the south by Fair Oaks Blvd., the east by Eastern Avenue and the west by Watt Avenue. Reference is hereby made to the Engineer's Report on file with the District for a map delineating the boundaries of the district.

4. The work to be undertaken by the Arden Park Benefit Assessment District and the cost thereof paid from the levy of the annual assessment, is described as follows:
  - a. General Repair
  - b. Turf Renovation
  - c. Park Maintenance
  - d. Capital Improvement
  - e. Incidental Expenses
  
5. The contemplated development and the annual maintenance and operation requirements is in the opinion of this Board of Directors more than of ordinary public benefit and specifically enhances the aesthetic, environment and economic value of those properties located within the assessment district. Said Board of Directors hereby declares its intention to make the expenses of performing said work chargeable to this assessment district; which assessment district this Board of Directors declares to be the district benefited by said work and to be assessed to pay the cost and expenses thereof. The assessments to pay the cost to perform the work herein described shall be levied in accordance with the procedures of the Landscaping and Lighting Act of 1972, in the amount preliminary determined and set forth in the Engineer's report. The proposed assessment will be levied against each parcel of real property in accordance with the determination of benefit to be derived by each parcel as a result of the performance of the work herein described. The rate of the assessment shall be \$91.78 per parcel, which has been the same rate levied since 1991. The following is a summary of the levied rates.

Year	Rate	Year	Rate
1991-1992	\$91.78		
1992-1993	\$91.78	2001-2002	\$91.78
1993-1994	\$91.78	2002-2003	\$91.78
1994-1995	\$91.78	2003-2004	\$91.78
1995-1996	\$91.78	2004-2005	\$91.78
1996-1997	\$91.78	2005-2006	\$91.78
1997-1998	\$91.78	2006-2007	\$91.78
1998-1999	\$91.78	2007-2008	\$91.78
1999-2000	\$91.78	2008-2009	\$91.78
2000-2001	\$91.78	2009-2010	\$91.78
		2010-2011	\$91.78

6. NOTICE IS HEREBY GIVEN that on the 21st day of June 2011, at the hour of 7:00 p.m. at the Community Center located at 1000 La Sierra Drive, Sacramento, CA 95864, any and all interested persons having any objections to said proposed work, or the extent of the assessment or the boundaries of the District, may appear before the Board of Directors at said hearing and show cause why said proposed work should not be performed or assessments levied in accordance with this Resolution of Intention. PROTEST AS DESCRIBED IN SECTION 22628 OF THE ACT, MAY BE MADE BY ANY AND ALL INTERESTED PERSONS WITHIN THE AREA OF DECLARED BENEFIT, AND MUST BE PRESENTED IN WRITING ALONG WITH A DESCRIPTION OF THE PROPERTY THEY OWN SUFFICIENT TO IDENTIFY IT, TOGETHER WITH A STATEMENT AS TO THE GROUNDS OF THE OBJECTION. If the signer is not shown on the last equalized assessment roll to be the owner of said property, the protest must contain or be accompanied by written evidence that said signer is the recorded owner of said property. Said protest must be delivered to District not later than the conclusion of the public hearing on June 21,

2011. Notice of public hearing provided for in this section shall be published by the same means, at the same time and in the same manner hereinafter provided for by this resolution. If there are any questions concerning this district, any interested party may contact the Arden Park Recreation and Park District at (916) 483-6069.

7. The Sacramento Bee, "Legal Notice section", a newspaper printed and published and of general circulation in the District is hereby designated as the newspaper in which the intention to levy the annual Assessment shall be published pursuant to Streets and Highways Code Section 22626. The President of the Board is hereby directed to certify the annual assessment in said newspaper, twice, in two consecutive weeks, with the last publication no later than ten (10) days prior to the date set for public hearing of protest.

I HEREBY CERTIFY that the foregoing Resolution of Intention was passed and adopted by the Board of Directors of the Arden Park Recreation and Park District at a regular meeting thereof held the 17<sup>th</sup> day of May 2011, by the following votes:

Ayes:

Nays:

Absent:

Abstain:

---

President of the Board

## **Arden Park Recreation and Park District Agenda Statement**

**Meeting Date:** May 17, 2011

**Item No. V.C**

**Item Title:** Review and comment on proposed options for the FY 2011-2012 General Fund and Benefit Assessment District budgets

**Item Summary:** Attached for review and discussion are the proposed budgets for the General Fund and Benefit Assessment District for Fiscal Year 2011-2012. In general, there are not many major changes to the requested funding levels for most operating accounts. Those that have changed significantly are highlighted and will be discussed at the meeting. Listed below are specific items to be discussed.

**Salaries-** The salary totals for full time staff do not show a significant increase because the District Administrator is the only employee with an available merit increase for this fiscal year. In addition, health insurance rates, which typically show a big increase each year, have shown little or no increase.

**Taxes-** The first tax allotment for the FY 2010-11 year is about 4% below what we received at the same time last year. Staff is still confident that tax receipts will exceed the budgeted amount. The proposed budget anticipates that tax revenues will be nearly the same for the next year.

**New class revenue-** Staff is projecting approximately \$16,000 additional revenue for new classes that were not included in last year's budget. Note- the projected recreation program revenue for the upcoming fiscal year represents an increase of over \$58,000 (nearly 30%) over the actual revenue collected two years ago.

**CIP –** There are no CIP proposals for the Benefit Assessment District budget. The reserve funds in that budget are necessary for operations during the “dry finance” period before we receive our first tax allotment. Staff will discuss options for General Fund CIP projects at the meeting. There is approximately \$35,000 available for CIP in that budget without using reserve funds.

**Attachments:** Proposed GF and BAD Budgets



**ARDEN PARK RECREATION AND PARK DISTRICT**  
**BENEFIT ASSESSMENT FUND 397**  
 Fiscal Year 2011-2012  
**SALARY SUMMARY**

<b>EXPENDITURES</b>						
<b>SALARIES</b>	Base Salary	F.I.C.A. 0.0765	Benefits	Workers Comp. .0666	S.U.I. .046 X \$7000	<b>TOTAL</b>
<b>Park Maintenance Worker II</b>	37,924	2,901	11,993	2,527	322	<b>55,668</b>
<b>Park Maintenance Supervisor</b>	43,902	3,358	6,316	2,926	322	<b>56,824</b>
<b>SUB-TOTALS</b>	<b>81,825</b>	<b>6,260</b>	<b>18,309</b>	<b>5,453</b>	<b>644</b>	<b>112,491</b>
<b>Change From Prior Year</b>	<b>0</b>	<b>0</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>12</b>
<b>BENEFITS</b>	Medical	Dental	5% D.C.		<b>TOTAL</b>	
<b>Park Maintenance Worker II</b>	9,672	425	1,896		11,993	
<b>Park Maintenance Supervisor</b>	3,696	425	2,195		6,316	
					<b>TOTAL</b>	<b>112,491</b>

**ARDEN PARK RECREATION AND PARK DISTRICT**  
**BENEFIT ASSESSMENT FUND 397**  
**Fiscal Year 2011-2012**

<b>EXPENDITURES</b>			
<b>Object 20 - SERVICES AND SUPPLIES</b>			
		<b>Approved 2010-11</b>	<b>Proposed 2011-12</b>
2104	Agri/Hort Supplies	6,000	9,000
2112	Building Maintenance Supplies	3,500	3,500
2122	Chemical Supplies	8,000	8,000
2142	Land Improvement Maint Supplies	6,000	6,000
2151	Mechanical Systems Maint. Supplies	4,800	4,800
2162	Painting Supplies	1,500	1,500
2168	Plumbing Maintenance Supplies	2,000	2,000
2205	Automotive Maintenance	750	750
2226	Expendable Tools	2,250	2,250
2236	Fuel and Lubricants	2,250	3,500
2275	Rent / Lease Equipment	500	509
2282	Shop Equipment Maint. Supplies	2,500	2,500
2322	Custodial Supplies	4,000	4,000
2505	Accounting Services	1,000	1,000
2525	Engineering Services	3,500	3,500
2591	Other Professional Services		
	(Pest, Tree)	13,500	8,000
2598	Other Operating Supplies	1,200	1,200
<b>TOTAL</b>		<b>63,250</b>	<b>62,009</b>
<b>Object 42 - STRUCTURES</b>			
4202	Improvements		
	Storage Building		
	Rec Center Rain Gutters	3,500	
	Cresta Restroom Renovation	25,000	
	Arden Park irrigation improvements	42,500	
<b>TOTAL</b>		<b>71,000</b>	<b>0</b>
<b>Object 43 - FIXED ASSETS</b>			
4303	Equipment		
	Insulating pool covers	4000	
<b>TOTAL</b>		<b>4,000</b>	<b>0</b>
<b>Total Supplies and Materials</b>		<b>138,250</b>	<b>62,009</b>
<b>Grand Total Supplies &amp; Materials and Salaries</b>		<b>250,741</b>	<b>174,500</b>

**ARDEN PARK RECREATION AND PARK DISTRICT**  
**GENERAL FUND 334**  
**Fiscal Year 2010-2011**

<b>REVENUE</b>			
<b>Object 91 - PROPERTY TAXES</b>			
		<b>Adopted 2010-11</b>	<b>Proposed 2011-12</b>
	<b>Property Taxes</b>	<b>274,000</b>	<b>274,000</b>
<b>Object 94 - INTEREST / CONCESSION/ RENTALS</b>			
9410	Interest	6,200	4,500
9444	Food Concessions	4,000	3,500
9429	Building Rental	25,000	25,000
<b>Total 94</b>		<b>35,200</b>	<b>33,000</b>
<b>Object 95 - HPTR</b>			
9522	Inter-governmental		
	Home property Tax Rel	3,800	3,800
<b>Total 95</b>		<b>3,800</b>	<b>3,800</b>
<b>Object 96 - RECREATION SERVICES</b>			
9646	Recreation Services Charges		
	Summer Kids Klub	30,000	30,000
	Kids Klub	16,000	44,000
	Holiday Kids Klub	1,000	1,200
	Preschool	40,000	30,000
	Adult Softball	16,000	16,000
	Brochure/Activity Guide	8,000	5,000
	Easter	1,800	1,800
	Music in the Park	1,200	1,200
	4th of July BBQ & Parade	1,300	1,800
	Halloween Event	1,000	1,200
	Craft Fair	500	500
	Arden Bark Dog Show	1,000	1,000
	Jazzercise	1,200	2,000
	Kindermusik	500	0
	Mad Science	1,600	0
	Stretchercise	7,200	14,000
	Zumba	12,000	9,000
	Other Classes	2,000	5,000
	Aquatics	35,000	30,000
	Swim Team reimbursements	8,000	8,000
<b>Total 96</b>		<b>185,300</b>	<b>201,700</b>
<b>Object 97 - OTHER REVENUE</b>			
9790	Miscellaneous	2,500	2,500
<b>Total 97</b>		<b>2,500</b>	<b>2,500</b>
<b>RESERVE</b>		<b>5,000</b>	<b>0</b>
<b>GRAND TOTAL REVENUE</b>		<b>505,800</b>	<b>515,000</b>

# ARDEN PARK RECREATION AND PARK DISTRICT

GENERAL FUND 334

Fiscal Year 2010-2011

## SALARY SUMMARY

	Base Salary	F.I.C.A .0765	Benefits	Workers Comp: clerical 0.5355 recreation 1.6	S.U.I. .055 X \$7,000	Totals
<b>Full Time</b>						
District Administrator	69,614	5,325	8,670	1,160	385	85,154
Recreation Supervisor	46,350	3,546	8,947	772	385	59,999
Secretary	33,341	2,551	9,928	179	385	46,383
<b>Total Full Time</b>	<b>149,305</b>	<b>11,422</b>	<b>27,544</b>	<b>2,111</b>	<b>1,155</b>	<b>191,537</b>
<b>Change From Prior Year</b>	<b>3,315</b>	<b>254</b>	<b>165</b>	<b>56</b>	<b>189</b>	<b>3,979</b>
<b>Benefits</b>	<b>Medical</b>	<b>Dental</b>	<b>5% D.C.</b>	<b>Total</b>		
District Administrator	4,764	425	3,481	8,670		
Recreation Supervisor	6,204	425	2,318	8,947		
Secretary	7,836	425	1,667	9,928		
	18,804	1,275	7,465			
<b>Seasonal</b>						
<b>Aquatics</b>						
Rec. Swim & Lessons	20,000					
Swim Team	0					
Cashiers	1,500					
<b>Softball</b>						
Scorekeepers	2,000					
<b>Youth Activities</b>						
Preschool	12,000					
Kids Klub After School	12,000					
Summer KK	18,000					
Kids Kamps	880					
<b>Special Events</b>	1,000					
<b>Sub-Total</b>	<b>67,380</b>	<b>5,155</b>	<b>0</b>	<b>1,927</b>	<b>3,099</b>	<b>77,561</b>
<b>Temporary (Maint.)</b>	<b>18,000</b>	<b>1,377</b>	<b>0</b>	<b>300</b>	<b>322</b>	<b>19,999</b>
<b>Total Seasonal</b>	<b>85,380</b>	<b>6,532</b>	<b>0</b>	<b>2,227</b>	<b>3,421</b>	<b>97,560</b>
<b>SALARY TOTAL</b>	<b>234,685</b>	<b>17,953</b>	<b>27,544</b>	<b>4,337</b>	<b>4,576</b>	<b>289,097</b>

Change From Previous Year

213

**ARDEN PARK RECREATION AND PARK DISTRICT**  
**GENERAL FUND 334**  
**Fiscal Year 2010-2011**  
**SERVICES & SUPPLIES**

<b>EXPENDITURES</b>					
<b>Object 20- SERVICES AND SUPPLIES</b>					
			<b>Adopted 2010 11</b>		<b>Proposed 2011-12</b>
2005	Advertising (Legal Notices)		600		600
2029	Business/Conference Exp.		1,500		1,000
2039	Employee Transportation		1,250		1,000
2051	Insurance Liability		12,000		12,000
2061	Membership Dues		2,000		3,000
2076	Office Supplies		5,000		5,000
2081	Postal Services		2,500		2,500
2085	Printing Services		6,000		5,500
2104	Agri/Hort Supplies		2,500		2,500
2142	Land Improvement Maint Supplies		1,500		4,000
2191	Electricity		18,000		20,000
2192	Natural Gas		7,500		7,500
2193	Refuse Collection		4,000		4,000
2195	Sewer Disposal		2,500		2,500
2197	Telephone Services		4,000		4,000
2198	Water		5,000		5,000
2261	Office Equipment		1,500		1,500
2275	Rent / Lease Equipment		5,000		5,000
2332	Food/Catering Supplies		1,200		1,200
2505	Accounting Services		5,000		5,000
2507	Assessment Collection Services		4,000		4,000
2531	Legal Services		8,000		8,000
2591	Other Professional Services -				
	Security	17,000	47,950	13,000	45,750
	Pest Control	800		800	
	Alarm Service	1,600		1,600	
	Contractor Pay	15,000		20,300	
	Umpires	5,000		4,000	
	Tree Services	5,000		2,500	
	Computer Services	750		750	
	Fire Extinguisher Service	300		300	
Other Services/Contingency	2,500	2,500			
2817	Election Services		4,500		2,500
2852	Recreational Supplies		30,000		30,000
2899	Other Operational Expenses		1,916		2,000
<b>SUB TOTAL</b>			<b>184,916</b>		<b>185,050</b>
<b>Object 42-STRUCTURES</b>					
4202					
<b>SUB TOTAL</b>			<b>0</b>		<b>0</b>
<b>Object 43 - FIXED ASSETS</b>					
4303	Equipment -				
	Tables for rec center		1000		
	office carpet		1000		
	8 Passenger van		25000		
<b>SUB TOTAL</b>			<b>27000</b>		<b>0</b>
<b>Object 79 - APPROPRIATIONS FOR CONTINGENCIES</b>					
<b>SUB TOTAL</b>			<b>5,000</b>		<b>5,000</b>
<b>TOTAL SERVICES &amp; SUPPLIES</b>			<b>216,916</b>		<b>190,050</b>
<b>GRAND TOTAL Services&amp; Supplies and Salaries</b>			<b>506,013</b>		<b>479,147</b>

Available funds

35,853

# Fiscal Year 2010-2011 Year End Projections

GENERAL FUND			
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<table style="width: 100%; border-collapse: collapse;"> <tr><td colspan="2"><b>Expenses</b></td></tr> <tr><td>Salaries</td><td style="text-align: right;">\$288,000</td></tr> <tr><td>Serv/Supp</td><td style="text-align: right;">\$170,000</td></tr> <tr><td><b>Total Expenditures</b></td><td style="text-align: right;"><b>\$458,000</b></td></tr> </table>	<b>Expenses</b>		Salaries	\$288,000	Serv/Supp	\$170,000	<b>Total Expenditures</b>	<b>\$458,000</b>	<table style="width: 100%; border-collapse: collapse;"> <tr><td colspan="2"><b>Revenue</b></td></tr> <tr><td>Taxes</td><td style="text-align: right;">\$275,000</td></tr> <tr><td>Use of Money</td><td style="text-align: right;">\$30,000</td></tr> <tr><td>Prop. Tax Relief</td><td style="text-align: right;">\$3,000</td></tr> <tr><td>Rec Rev.</td><td style="text-align: right;">\$198,000</td></tr> <tr><td>Misc. Revenue</td><td style="text-align: right;">\$4,100</td></tr> <tr><td><b>Total Revenues</b></td><td style="text-align: right;"><b>\$510,100</b></td></tr> </table>	<b>Revenue</b>		Taxes	\$275,000	Use of Money	\$30,000	Prop. Tax Relief	\$3,000	Rec Rev.	\$198,000	Misc. Revenue	\$4,100	<b>Total Revenues</b>	<b>\$510,100</b>
<b>Expenses</b>																							
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<b>Total Revenues</b>	<b>\$510,100</b>																						

**FY 2008-2009 Surplus**                      **\$52,100**

**Cash in Treasury**

Beginning Cash Balance	\$619,072
Total Revenue	\$510,100
<b>Cash Total</b>	<b>\$1,129,172</b>
Total Expenses	(\$458,000)
<b>Ending Cash Balance</b>	<b>\$671,172</b>

BENEFIT ASSESSMENT DISTRICT			
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<table style="width: 100%; border-collapse: collapse;"> <tr><td colspan="2"><b>Expenses</b></td></tr> <tr><td>Salary</td><td style="text-align: right;">\$112,491</td></tr> <tr><td>Serv/Sup</td><td style="text-align: right;">\$58,500</td></tr> <tr><td>Fixed Assets</td><td style="text-align: right;">\$70,000</td></tr> <tr><td><b>Total</b></td><td style="text-align: right;"><b>\$240,991</b></td></tr> </table>	<b>Expenses</b>		Salary	\$112,491	Serv/Sup	\$58,500	Fixed Assets	\$70,000	<b>Total</b>	<b>\$240,991</b>	<table style="width: 100%; border-collapse: collapse;"> <tr><td colspan="2"><b>Revenue</b></td></tr> <tr><td>Assessment</td><td style="text-align: right;">\$171,806</td></tr> <tr><td>Interest</td><td style="text-align: right;">\$2,236</td></tr> <tr><td>From Reserve</td><td style="text-align: right;">\$71,000</td></tr> <tr><td><b>Total</b></td><td style="text-align: right;"><b>\$245,042</b></td></tr> </table>	<b>Revenue</b>		Assessment	\$171,806	Interest	\$2,236	From Reserve	\$71,000	<b>Total</b>	<b>\$245,042</b>
<b>Expenses</b>																					
Salary	\$112,491																				
Serv/Sup	\$58,500																				
Fixed Assets	\$70,000																				
<b>Total</b>	<b>\$240,991</b>																				
<b>Revenue</b>																					
Assessment	\$171,806																				
Interest	\$2,236																				
From Reserve	\$71,000																				
<b>Total</b>	<b>\$245,042</b>																				

**FY 2008-2009 Surplus**                      **\$4,051**

**Cash in Treasury**

Beginning Cash Balance	\$171,742
Total Revenue	\$174,042
<b>Cash Total</b>	<b>\$345,784</b>
Total Expenses	(\$240,991)
<b>Ending Cash Balance</b>	<b>\$104,793</b>

Available Funding	
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**BAD**

Cash in treasury	\$104,793
Dry finance requirement	(\$88,000)
<b>Balance after dry finance</b>	<b>\$16,793</b>

**GF**

Cash in treasury	\$671,172
Dry finance requirement	(\$250,000)
<b>Balance after dry finance</b>	<b>\$421,172</b>