

**PLEASANT VALLEY RECREATION & PARK DISTRICT  
CITY OF CAMARILLO, CITY HALL COUNCIL CHAMBERS  
601 CARMEN DR., CAMARILLO, CALIFORNIA**

**TELECONFERENCE LOCATION:  
DIRECTOR ROBERTS, 2800 OPRYLAND DR. NASHVILLE, TN**

**BOARD OF DIRECTORS  
REGULAR MEETING AGENDA  
June 7, 2023**

**5:00 P.M.**

**REGULAR MEETING**

**NEXT RESOLUTION #743**

**1. CALL TO ORDER**

**A. Recess to Closed Session**

**B. Closed Session**

**i) Conference with Labor Negotiation**

The Board will conduct a closed session, pursuant to Government Code section 54957.6, with the General Manager, Human Resources Specialist, Administrative Services Manager, and District counsel, the District's negotiators, regarding labor negotiations with: (a) Service Employees International Union, Local 721, representing the District's employees, and (b) all other unrepresented employees.

**ii) Public Employee Performance Evaluation and Compensation**

The District Board will hold a closed session with the District's personnel officer and the General Manager, pursuant to Government Code Sections 54957 and 54957.6(a), to conduct an employee performance evaluation of the General Manager and to discuss the salary, compensation and fringe benefits provided to the General Manager.

**2. RECONVENE INTO REGULAR MEETING**

**3. PLEDGE OF ALLEGIANCE**

**4. ROLL CALL**

**5. AMENDMENTS TO THE AGENDA** - This is the time and place to change the order of the agenda, delete any agenda item(s), or add any emergency agenda item(s).

**6. PUBLIC COMMENT** - **In accordance with Government Code Section 54954.3, the Board reserves this time to hear from the public.** If you would like to make comments about a matter within the Board's subject matter jurisdiction but not specifically on this agenda, in accordance with California law, the Board will listen, note the comments, and may bring the comments back up at a later date as an agenda item for discussion. Speakers will be allowed three minutes to address the Board.

**7. CONSENT AGENDA** – Matters listed under the Consent Agenda are considered routine and shall be acted upon without discussion and by one motion. If discussion is desired, the item will be removed from the Consent Agenda for discussion and voted on as a separate item. If no discussion is desired, then the suggested action is for the Chair to request that a motion be made to approve the Consent Agenda.

**A. Minutes for Regular Board Meeting of May 3, 2023, and Special Board Meetings of April 29, 2023, and May 9, 2023**

Approval receives and files minutes.

**B. Warrants, Accounts Payable & Payroll**

District's disbursements dated on or before April 30, 2023.

**C. Financial Reports**

Monthly unaudited financial reports are presented to the Board for information. Approval receives and files the financial reports for April 2023.

**D. Consideration and Approval of Resolution No.737 Updating Authorized Signatures for Wire Transfers with Ventura County Treasury Pool**

The start of every fiscal year the District Board is required to approve a resolution updating the signatures as to who is authorized to sign and/or may authorize wire transfers for Pleasant Valley Recreation and Park District from the Ventura County Treasury Pool.

**E. Consideration and Approval to Extend the Tree Trimming Contract Between the District and West Coast Arborist for a Term of One Year**

An extension of the current tree trimming contract is desired.

**8. PUBLIC HEARING**

**A. Consideration and Adoption of Resolution No. 738, Approving Engineer's Report, Confirming Diagram and Assessment, and Ordering Levy of Assessments for FY 2023- 2024 for the Park Maintenance and Recreation Improvement District for the Pleasant Valley Recreation and Park District**

The budget for the services and improvements that would be funded by the proposed assessments was developed by staff in cooperation with SCI Consulting Group.

Suggested Actions: A MOTION to Adopt Resolution No. 738 Approving Engineer's Report, confirming Diagram and Assessment and Ordering Levy of Assessment for Fiscal Year 2023-24 for the Park Maintenance and Recreation Improvement District for the Pleasant Valley Recreation and Park District, ordering the levy of assessment at \$46.17.

**B. Consideration and Adoption of Resolution No. 739 Finding that it is Reasonably Foreseeable that Inhabitants of the Crestview Ranch, LLC Development of the Subdivision at 200 Crestview Ave., Camarillo CA 93010, will be Served by the Improvements of the Pleasant Valley Senior Center and the Community Center Complex**

Staff is recommending the Board pass Resolution No. 739 recognizing residents of the Crestview Ranch, LLC development will be served by audio visual improvements to the Pleasant Valley Senior Center.

Suggested Actions: A MOTION to Adopt Resolution No. 739, finding that is reasonably foreseeable that inhabitants of the Crestview Ranch LLC Development of the Subdivision at 200 Crestview Ave., CA 93010 will be served by the improvements of the Pleasant Valley Senior Center and the Community Center Complex.

**9. NEW ITEMS – DISCUSSION/ACTION**

**A. Consideration and Approval of Preliminary Fiscal Year 2023-2024 Budgets for the General Fund, Assessment District Fund, Quimby Fee Fund, Park Impact Fee Fund, Community Development Block Grant Fund, and Dedicated Donations Fund**

Every year staff brings a budget before the Board of Directors requesting approval for the next fiscal year's budget. This is the preliminary FY 2023-2024 Budget.

Suggested Actions: A MOTION to Approve the Preliminary Fiscal Year 2023-2024 Budget.

**B. Consideration and Approval to Allocate More Reserves Into the California CLASS Investment Account and Adoption of Resolution No. 740, Adopting a Financial Investment Policy**

It was requested by the Finance Committee to consider reallocating additional funds into the California CLASS investment account due to its more favorable interest rates.

Suggested Actions: A MOTION to:

1. Provide direction on the desired allocation amount, if any, to contribute to California CLASS Investment Account.
2. Adopt Resolution No. 740 of the Board of Directors of the Pleasant Valley Recreation and Park District Adopting a Financial Investment Policy.

**C. Consideration and Approval of Updating the Naming Policy**

The Naming Policy was first adopted in 2015. After reviewing the policy, revisions were made to update the name and content of the policy to reflect naming, sponsorships, and advertisements.

Suggested Actions: A MOTION to Approve the updated Sponsorship and Naming Policy.

**D. Consideration and Adoption of Resolution No. 741, Approving a One-Time Off-Salary Schedule Payment for Full-Time, General Manager, and Part-Time Year-Round Employees and Resolution No. 742, Approving the Amendment of the SEIU-MOU 2021-2024**

On May 9, 2023, as a part of the discussion for the Fiscal Year 2024 budget, the Board directed Staff to evaluate if there would be enough cost savings in the water budget in Fiscal Year 2023 to allow a \$2,500 one-time off-salary-schedule payment to full-time and part-time year-round staff.

Suggested Actions: A MOTION to:

1. Adopt Resolution No. 741 of the Board of Directors of the Pleasant Valley Recreation and Park District Approving Fiscal Year 2022-2023 Off-Salary-Schedule Pay One-Time Lump Sum Payment to Unrepresented District Employees; *and*
2. Adopt Resolution No. 742 of the Board of Directors of the Pleasant Valley Recreation and Park District Approving and Adopting the First Amendment to the Memorandum of Understanding between the Pleasant Valley Recreation and Park District and Service Employees International Union Local 721 Representing PVRPD Employees July 1, 2021-June 30, 2024; *and*
3. Approve the Budget Transfer to support said payments in the Adoption of Resolutions No. 741 and No. 742.

**E. Consideration and Approval to Make a Payment to Reduce the District's CalPERS Unfunded Liability Using Fiscal Year 2023 Savings**

There is an expectation of excess revenue in the FY 2023 budget and an option for this excess is to make an additional payment of the District's Unfunded Accrued Liability (UAL) for the 2.5% @ 55 plan.

Suggested Actions: A MOTION to:

1. Direct Staff to make a CalPERS ADP of 1/3 of Fiscal Year 2023 excess revenue, not to exceed \$350,000.
2. Direct Staff to, if necessary, make a budget transfer(s) from the Services and Supplies budget to Personnel budget to cover any additional budget needed to make the payment.

**10. ORAL COMMUNICATION – INFORMATIONAL ITEMS, which do not require action but relate to District Business, will be reported by members of the Board and staff as follows:**

- A. Chair Magner
- B. Ventura County Special District Association/California Special District Association
- C. Santa Monica Mountains Conservancy
- D. Standing Committees – Finance, Liaison – PV Fields, Personnel, Policy
- E. Ad Hoc Committees – Miracle League
- F. Foundation for Pleasant Valley Recreation and Parks
- G. General Manager’s Report
- H. Board Members

**11. ADJOURNMENT**

**Notes: The Board of Directors reserves the right to modify the order in which agenda items are heard.** Written materials related to these agenda items are available for public inspection in the Office of the Clerk of the Board located at 1605 E. Burnley Street, Camarillo during regular business hours beginning the Friday preceding the Wednesday Board meeting.

**Announcement: Public Comment:** Members of the public may address the Board on any agenda item before or during consideration of the item. [Government Code section 54954.3] Should you need special assistance (i.e., a disability-related modification or accommodations) to participate in the Board meeting or other District activities (including receipt of an agenda in an appropriate alternative format), as outlined in the Americans With Disabilities Act, or require further information, please contact the General Manager at 482-1996, extension 114. Please notify the General Manager 48 hours in advance to provide sufficient time to make a disability-related modification or reasonable accommodation.

**Pleasant Valley Recreation and Park District  
Senior Center  
Minutes of Special Meeting  
April 29, 2023**

**8:00 A.M.**

**1. CALL TO ORDER**

**2. PLEDGE OF ALLEGIANCE**

**3. ROLL CALL**

All present. Director Kelley arrived at 8:36 a.m.

**4. ADOPTION OF AGENDA**

Chair Magner called for a motion. A motion was made by Director Roberts and seconded by Director Malloy to accept the agenda as presented.

Voting was as follows:

Ayes: Roberts, Malloy, Dransfeldt, Chair Magner

Noes:

Absent: Kelley

Motion: Carried

**Motion to  
Approve  
Consent  
Agenda**

**Carried**

**5. OPEN COMMUNICATIONS/PUBLIC FORUM – None.**

**6. NEW ITEMS – DISCUSSION/ACTION**

**A. Fiscal Year 2023/24 Proposed Budget**

Administrative Services Manager Justin Kiraly, Recreation Services Manager Katlyn Simber-Clickener, and Park Services Manager Bob Cerasuolo presented an overview of the District's FY 22-23 accomplishments and challenges. Recreation will gain a new position so that the District can continue the Food Share program. Discussion included possibly increasing the 2% COLA while considering the Class and Compensation study currently underway; budgeting for AED's in sports parks; use of COVID funds; master park plan; consideration of CARB and replacing future vehicles; recommendation to allocate \$1 million dollars from funds to the Multi-Generational Center; the possible cost of power pole at Freedom; need for AV upgrade at Community Center since the City Council Chambers will be closed for renovations; and the list of capital projects.

**10. ADJOURNMENT**

Chair Magner adjourned the meeting 11:25 a.m.

**Respectfully submitted,**

**Karen Roberts  
Recording Secretary**

**Approval,**

**Elaine Magner  
Chair**

**Pleasant Valley Recreation and Park District  
Camarillo City Hall Council Chambers  
Minutes of Regular Meeting  
May 3, 2023**

**6:00 P.M.**

**REGULAR MEETING**

**1. CALL TO ORDER**

**2. PLEDGE OF ALLEGIANCE**

**3. ROLL CALL**

All present.

**4. AMENDMENTS TO THE AGENDA**

Chair Magner called for a motion. A motion was made by Director Malloy and seconded by Director Roberts to accept the agenda as presented.

**Motion to  
Approve the  
Agenda as  
Presented**

Voting was as follows:

Ayes: Malloy, Roberts, Dransfeldt, Kelley Chair Magner

Noes:

Absent:

Motion: Carried

**Carried**

**5. PUBLIC COMMENT**

Chair Magner received 1 speaker card. Martha Trulock asked about the extent of the consideration for turf mitigation at Valle Lindo Park. She stated that staff decided the grassy knoll near Coe Street was never used but that was because it had been raining for months. Ms. Trulock also stated there was an increase in graffiti and vandalism of the playground equipment, which still needs to be fixed. She is in favor of the medieval events which are occasionally held there but is concerned that it will become a larger paid event and impact parking in the area.

**6. CONSENT AGENDA**

A. Minutes for Regular Board Meeting of April 5, 2023

B. Warrants, Accounts Payable & Payroll

C. Financial Reports

D. Consideration and Adoption of Resolution No. 736, Declaring Intention to Levy Assessments for FY 2023-2024, Preliminarily Approving the Engineer's Report, and Authorizing the Issuance of a Notice for the Public Hearing for the Proposed FY 2023-2024 Assessments for the Park Maintenance and Recreation Improvement District for the Pleasant Valley Recreation and Park District

E. Consideration and Approval of Updated Technology Use Policy

F. Consideration and Approval of an Easement and Maintenance Agreement between CAL Hearthstone Lot Option Pool 03, L.P. and Pleasant Valley Recreation and Park District

- G. Consideration and Approval of a Special Event by City of Camarillo Council and Camarillo Council on Aging for a Shred Event at the Community Center Parking Lot on October 14, 2023
- H. Consideration and Approval of a Special Event by the Society for Creative Anachronism at Valle Lindo Park Open Space on September 23, 2023
- I. Consideration and Approval to Accept the Barry 60 LP Project Quimby Funds

Chair Magner called for a motion. A motion was made by Director Roberts and seconded by Director Malloy to approve the Consent Agenda.

**Motion to Approve Consent Agenda**

Voting was as follows:

Ayes: Roberts, Malloy, Dransfeldt, Kelley, Chair Magner

Noes:

Absent:

Motion: Carried

**Carried**

**7. NEW ITEMS – DISCUSSION/ACTION**

- A. Consideration and Approval of Request for Proposals Award for Sound and Lighting Services for Summer Concert Series

Recreation Supervisor Lanny Binney presented a consideration for the acceptance of Music Freqs for a five-year agreement to assist with the Summer Concert Series.

Chair Magner called for a motion. A motion was made by Director Dransfeldt and seconded by Director Roberts to approve and authorize the General Manager to enter into a five-year agreement with Music Freqs to provide Sound and Lighting Services for the Summer Concert Series.

**Motion to Approve Music Freqs for Services with SCS**

Voting was as follows:

Ayes: Dransfeldt, Roberts, Malloy, Kelley, Chair Magner

Noes:

Absent:

Motion: Carried

**Carried**

- B. Consideration and Approval of a Request for Proposals Award for a Pickleball Programming Operator

Recreation Services Manager Katlyn Simber-Clickener presented the consideration of Amy Pazahanick with Agape Tennis Academy as a pickleball programming operator. Agape will provide lessons and leagues and not be involved in pickleball court rentals. A proposed schedule was presented with a possible soft opening of programs in July or August. Any of her programs as a contract operator with the District would go through Agape’s reservation system and the District would receive a flat fee for use of the courts and receive a % of the gross.

Public comments were requested, and Jim Alo expressed his concern that the programs would take the best court times.

Chair Wagner called for a motion. A motion was made by Director Malloy and seconded by Director Roberts to approve and authorize the General Manager to enter into a three-year agreement with Agape Tennis Academy, LLC for the operation of pickleball programming on District properties.

**Motion to Approve Agape Tennis as a PB Operator**

Voting was as follows:

Ayes: Malloy, Roberts, Dransfeldt, Kelley, Chair Wagner

Noes:

Absent:

Motion: Carried

**Carried**

**8. ORAL COMMUNICATION - INFORMATIONAL ITEMS**

A. Chair Wagner – Chair Wagner thanked staff for their preparation of the budget workshop meetings.

B. Ventura County Special District Association/California Special District Association – VCSDA – Chair Wagner reported on the April 4 meeting. CSDA – Chair Wagner stated that legislation is moving quickly, and that the CARB board has met. Legislative Days will be held May 16 – 17 in Sacramento.

C. Santa Monica Mountains Conservancy – Director Dransfeldt reported that the next meeting will be May 15.

D. Standing Committees – Finance – Director Dransfeldt reported the cash balance is up from last year due to Quimby fees. Liaison – Director Roberts reported they are meeting every 2 to 3 weeks re PV Fields maintenance, analysis and an RFP. Long Range Planning – Director Roberts stated they discussed easements for the lower part of the Las Posas Equestrian Trail and are working on signage. Policy – Director Malloy stated the committee is working on the park naming policy and Ordinance 8 updates.

F. Ad Hoc Committees –Miracle League – Director Malloy reported that trees have been removed, there is rough grading and concrete is being poured. The City of Camarillo waived the necessity to go underground for electrical to save one million dollars in costs.

G. Foundation for Pleasant Valley Recreation and Parks – Director Dransfeldt reported that they made \$97 from a Toppers fundraiser in April. The next one is at Blenders on June 7. There are 4 Board vacant seats and Brett DeCarlo with Music Freqs would like to be part of the Foundation Board and fundraisers.

H. General Manager’s Report – General Manager Mary Otten reported on current projects and studies that staff are working on along with programs and special events.

I. Board Members – The Directors updated on the meetings and District events they attended for the month.

**10. ADJOURNMENT**

Chair Wagner adjourned the meeting at 7:30 p.m.

**Respectfully submitted,**

**Approval,**

**Karen Roberts  
Recording Secretary**

**Elaine Wagner  
Chair**



**Pleasant Valley Recreation and Park District  
Senior Center  
Minutes of Special Meeting  
May 9, 2023**

**5:00 P.M.**

**1. CALL TO ORDER**

A. Recessed to Closed Session

B. Closed Session

i) Conference with Labor Negotiations

The Board conducted a closed session, pursuant to Government Code section 54957.6, with the General Manager, Human Resources Specialist, Administrative Services Manager and District counsel, the District’s negotiators, regarding labor negotiations with: (a) Service Employees International Union, Local 721, representing the District’s employees, and (b) all other unrepresented employees.

C. Reconvened into Regular Meeting with nothing to report.

**2. PLEDGE OF ALLEGIANCE**

**3. ROLL CALL**

All present.

**4. ADOPTION OF AGENDA**

Chair Magner called for a motion. A motion was made by Director Malloy and seconded by Director Roberts to accept the agenda as presented.

Voting was as follows:

Ayes: Malloy, Roberts, Dransfeldt, Kelley, Chair Magner

Noes:

Absent:

**Motion to  
Approve  
Consent  
Agenda**

Motion: Carried

**Carried**

**5. OPEN COMMUNICATIONS/PUBLIC FORUM**

None.

**6. NEW ITEMS – DISCUSSION/ACTION**

A. Fiscal Year 2023/24 Proposed Budget Workshop #2

Administrative Services Manager Justin Kiraly reviewed the changes suggested from the April 29<sup>th</sup>, 2023 Budget Workshop. Capital Outlay was increased by \$45,000 for PV Fields water pumps and emergency capital repairs and decreased by \$20,000 by removing a PV Fields parking lot slurry until next year. One hundred twenty five thousand dollars (\$125,000) from Designated Project funds will be used for the Park Master Plan and can be offset by COVID funds received. An allocation of one million dollars (\$1,000,000) for the Multi-Generational Center will come from Fund 30 – Quimby Funds. Necessary ADA

and AV upgrades to the Community Center will be allocated \$621,770 from Quimby Funds. The Board requested that along with a 2% COLA, staff could look at a one time off schedule payment of \$2500 per full time and PTYR employee.

**7. ADJOURNMENT**

Chair Magner adjourned the meeting at 6:11 p.m.

**Respectfully submitted,**

**Karen Roberts  
Recording Secretary**

**Approval,**

**Elaine Magner  
Chair**

**PLEASANT VALLEY RECREATION AND PARK DISTRICT  
STAFF REPORT / AGENDA REPORT**

**TO: BOARD OF DIRECTORS**

**FROM: MARY OTTEN, GENERAL MANAGER**  
**By: Justin Kiraly, Administrative Services Manager**

**DATE: June 7, 2023**

**SUBJECT: FINANCE REPORT APRIL 2023**

**ANALYSIS OF COMPARATIVE FINANCIALS THROUGH APRIL 30, 2023**

The District's Statements of Revenues and Expenditures for the period of April 1, 2023, through April 30, 2023, with a year-to-date comparison for the period of April 1, 2022, through April 30, 2022 are attached. The percentage rate used is 83.3% for Period 10 of the current fiscal year.

**REVENUES**

Total revenue including the 10<sup>th</sup> month ending April 30, 2023, for Fund 10 (General Fund) has an overall increase of \$1,282,311 in comparison to fiscal year 2021-2022. The variance from the prior year includes: 1) increase in Interest Earnings (5310) of \$120,559, 2) increase in Other Misc. Revenue (5575) received in the amount of \$218,952, and 3) increase in Tax Apportionments (5110-5240) in the amount of \$590,492 over the same period last year. The increase in Interest Earnings is due to much higher than expected interest rates due to inflationary pressures. The District received Prop 68 funding in the Misc. Revenue account in the amount of \$443,539. The increase in Tax Apportionments is due to an increase in property tax collected from the county.

Total revenue for Fund 20 for April 2023, the Assessment District Fund, was \$401,757.

Total revenue recorded for Fund 30 for April 2023, the Quimby Fund, was \$0. Quimby funds are only collected when new housing developments are subdivided.

Total revenue recorded for Fund 40 for April 2023, the Park Impact Fees Fund, was \$187.98 for a Park Impact fee paid.

There was no revenue recorded for Fund 50 for April 2023, the Community Development Block Grant (CDBG) Food Share fund. Reimbursement requests are made on a quarterly basis.

Fund 60 was established to keep donations made for a specific purpose/project separate from all other funds. This is done in accordance with Generally Accepted Accounting Principles. There was no revenue recorded for Fund 60 for April 2023, the Restricted Donations Fund.

**EXPENDITURES**

Fund 10 Personnel Expenditures: Adjusting for the payoff of the Umpqua Pension Loan and Unfunded Liability payments to CalPERS, the increase in salaries and benefits year over year is \$455,814. This variance is due to the increase in staff needed for services being provided now that

COVID-19 pandemic restrictions and regulations have been lessened, including the filling of vacant positions.

Fund 10 Service and Supply Expenditures show an increase of \$310,625 in comparison to the same period last year.

Adjusting for reserves, the increase in Services and Supplies year-to-date is \$312,067. This increase includes Insurance Liability (6410) being \$53,080 more than this time last year, an increase in Grounds Maintenance (6710) of \$27,049.95 for Turf Mitigation, an increase in Typeset and Print Services (7115) of \$12,168.95 due to activity guides not being issued because of COVID last year, and an increase in Redevelopment/Collection Fees (6960) of \$165,987.

Fund 10 Capital Expenditures shows an increase of \$274,575 in comparison to the same period last year.

Fund 10 Total Expenditures year to date are \$1,036,556 more compared to this point last year.

Fund 20 Expenditures are 43.57% of budget in Personnel and 87.27% of budget in Services and Supplies as of this month. This wide variation in the Personnel budget is due to the budget adjustment made in March for the need to increase Personnel at Pleasant Valley Fields, due to contracted services ending. This percentage will increase rapidly in the next two months.

Fund 30 Expenditures were \$1,770 for Pickleball Sports Complex expenses.

Fund 40 has no Expenditures for this month.

Fund 50 has Personnel Expenses of \$3,360.16 for this month. These expenses will be reimbursed from the CDBG Food Share grant received from the City of Camarillo.

Fund 60 has no Expenditures for this month.

### **FISCAL IMPACT**

Overall, the financials show the District is under the approved budget for Fund 10 by 26.94%, Fund 20 by 15.91%, Fund 30 by 96.70%, Fund 50 by 12.86%, and Fund 60 by 99.95%. Fund 40 had no budget and no expenses.

### **RECOMMENDATION**

It is recommended the Board review and approve the Financial Statements for April 30, 2023, for Fund 10, Fund 20, Fund 30, Fund 40, Fund 50, and Fund 60.

### **ATTACHMENTS**

- 1) Financial Statement of Revenues and Expenditures as of April 30, 2023, Fund 10  
(2 pages)
- 2) Financial Statement of Revenue and Expenditures as of April 30, 2023, Fund 20  
(1 page)
- 3) Financial Statement of Revenue and Expenditures as of April 30, 2023, Fund 30  
(1 page)
- 4) Financial Statement of Revenue and Expenditures as of April 30, 2023, Fund 40  
(1 page)

- 5) Financial Statement of Revenue and Expenditures as of April 30, 2023, Fund 50  
(1 page)
- 6) Financial Statement of Revenue and Expenditures as of April 30, 2023, Fund 60  
(1 page)

General Ledger  
Fund 10 General Fund  
April 2023 83.3%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
<b>Revenue</b>							
Tax Apportionment	5240	\$ (3,494,461.88)	\$ (7,340,317.82)	\$ (7,930,809.49)	\$ (7,634,345.00)	\$ (296,464.49)	103.88%
Interest Earnings	5310	-	(7,874.87)	(128,433.68)	(104,893.00)	(23,540.68)	122.44%
Assessment Revenue	5500	-	-	(433.44)	-	(433.44)	-
Park Patrol Citations	5506	(92.00)	(1,153.00)	(2,055.39)	(1,500.00)	(555.39)	137.03%
Bingo - Primary Revenue	5508	(2,061.00)	(5,795.25)	(17,890.55)	(14,400.00)	(3,490.55)	124.24%
Excess Bingo Revenue	5509	(399.69)	(2,946.60)	(9,935.69)	-	(9,935.69)	-
Contract Classes-Public Fees	5510	(17,505.85)	(181,496.37)	(163,379.14)	(131,313.00)	(32,066.14)	124.42%
Public Fees	5511	(14,542.54)	(152,322.69)	(188,555.02)	(300,001.00)	111,445.98	62.85%
Public Fees-Entry Fees	5520	(3,250.00)	(30,546.00)	(37,422.00)	(40,840.00)	3,418.00	91.63%
Vending Concessions	5525	-	(620.40)	(1,132.72)	(1,450.00)	317.28	78.12%
Rental	5530	(34,401.63)	(352,125.44)	(336,412.39)	(338,717.00)	2,304.61	99.32%
Cell Tower Revenue	5535	(5,661.07)	(87,975.55)	(90,194.78)	(100,800.00)	10,605.22	89.48%
Parking Fees	5540	(2,384.89)	(13,750.55)	(14,093.30)	(9,600.00)	(4,493.30)	146.81%
Advertising Revenue	5555	(1,700.00)	(2,550.00)	(10,925.00)	(10,000.00)	(925.00)	109.25%
Special Event	5561	(17,463.54)	512.52	(73,669.09)	(56,205.00)	(17,464.09)	131.07%
Staffing Cost Recovery	5563	(3,661.00)	(45,807.25)	(29,441.25)	(58,352.00)	28,910.75	50.45%
Special Event Permits	5564	250.00	(800.00)	(700.00)	-	(700.00)	-
Security Services - Recovery	5566	(1,250.00)	(5,011.00)	(6,486.00)	-	(6,486.00)	-
Contributions	5570	-	(73,529.28)	(60,004.80)	(72,000.00)	11,995.20	83.34%
Grants	5573	-	-	(12,365.00)	-	(12,365.00)	-
Rebates Received	5574	-	-	(152,042.00)	(152,042.00)	-	100.00%
Other Misc Revenue	5575	(42,963.06)	(320,914.71)	(539,866.36)	(476,939.00)	(62,927.36)	113.19%
Incentive Income	5585	(21.71)	(1,577.98)	(2,282.85)	(1,700.00)	(582.85)	134.29%
Reimbursement - ROPS	5600	-	(396,407.90)	(496,791.60)	(350,000.00)	(146,791.60)	141.94%
<b>Revenue</b>		<b>\$ 3,641,569.86</b>	<b>\$ 9,023,010.14</b>	<b>\$ 10,305,321.54</b>	<b>\$ 9,855,097.00</b>	<b>\$ (450,224.54)</b>	<b>104.57%</b>
<b>YTD Comparison</b>				<b>\$ 1,282,311.40</b>			
<b>Personnel</b>							
Full Time Salaries	6100	\$ 198,027.56	\$ 1,856,509.14	\$ 2,112,580.03	\$ 2,669,312.00	\$ 556,731.97	79.14%
Overtime Salaries	6101	\$ 2,985.28	\$ 12,731.65	\$ 14,643.18	\$ 26,785.00	\$ 12,141.82	54.67%
Car Allowance	6105	\$ 830.74	\$ 9,321.76	\$ 9,138.14	\$ 10,800.00	\$ 1,661.86	84.61%
Cell Phone Allowance	6108	\$ 1,203.14	\$ 11,921.87	\$ 12,604.54	\$ 15,960.00	\$ 3,355.46	78.98%
Part-Time Salaries	6110	\$ 29,022.60	\$ 285,268.41	\$ 333,507.70	\$ 549,670.00	\$ 216,162.30	60.67%
Retirement	6120	\$ 32,764.40	\$ 308,164.35	\$ 347,902.58	\$ 466,365.00	\$ 118,462.42	74.60%
457 Pension	6121	\$ 87.17	\$ 16,140.75	\$ 22,629.81	\$ 23,000.00	\$ 370.19	98.39%
Deferred Compensation	6125	\$ 387.84	\$ 3,879.87	\$ 4,086.02	\$ 4,895.00	\$ 808.98	83.47%
Employee Insurance	6130	\$ 29,559.32	\$ 180,841.57	\$ 269,925.54	\$ 372,401.00	\$ 102,475.46	72.48%
Workers Compensation	6140	\$ 12,398.01	\$ 125,014.76	\$ 137,498.13	\$ 222,963.00	\$ 85,464.87	61.67%
Unemployment Insurance	6150	\$ -	\$ 39.41	\$ 1,132.00	\$ 15,000.00	\$ 13,868.00	7.55%
Loan - Pension Obligation	6160	\$ -	\$ 14,217.75	\$ 2,924.63	\$ 132,893.00	\$ 129,968.37	2.20%
PERS Unfunded Liability	6170	\$ -	\$ 501,541.00	\$ 508,376.00	\$ 508,376.00	\$ -	100.00%
<b>Personnel</b>		<b>\$ 307,266.06</b>	<b>\$ 3,325,592.29</b>	<b>\$ 3,776,948.30</b>	<b>\$ 5,018,420.00</b>	<b>\$ 1,241,471.70</b>	<b>75.26%</b>
<b>YTD Comparison</b>				<b>\$ 451,356.01</b>			
<b>Services and Supplies</b>							
Telephone/Internet	6210	\$ 3,253.98	\$ 18,213.81	\$ 17,537.01	\$ 23,132.00	\$ 5,594.99	75.81%
IT Services	6220	\$ 4,102.84	\$ 19,647.08	\$ 44,901.56	\$ 61,125.00	\$ 16,223.44	73.46%
IT Infrastructure	6230	\$ -	\$ 539.62	\$ 62.72	\$ 2,000.00	\$ 1,937.28	3.14%
Computer Hardware/Software	6240	\$ 5,928.17	\$ 10,283.95	\$ 57,146.95	\$ 60,534.00	\$ 3,387.05	94.40%
Pool Chemicals	6310	\$ 350.54	\$ 4,034.23	\$ 3,698.47	\$ 8,250.00	\$ 4,551.53	44.83%
Janitorial Supplies	6320	\$ 2,005.26	\$ 26,293.85	\$ 35,957.52	\$ 48,408.00	\$ 12,450.48	74.28%
COVID-19 Supplies	6321	\$ -	\$ 80.44	\$ -	\$ 1,000.00	\$ 1,000.00	0.00%
Kitchen Supplies	6330	\$ -	\$ -	\$ 74.84	\$ 1,200.00	\$ 1,125.16	6.24%
Food Supplies	6340	\$ 726.67	\$ 619.41	\$ 5,214.66	\$ 14,850.00	\$ 9,635.34	35.12%
Water Maint & Service	6350	\$ 46.45	\$ 601.05	\$ 628.23	\$ 1,265.00	\$ 636.77	49.66%
Laundry/Wash Service	6360	\$ 35.00	\$ -	\$ 35.00	\$ 1,220.00	\$ 1,185.00	2.87%
Medical Supplies	6380	\$ -	\$ -	\$ -	\$ 1,050.00	\$ 1,050.00	0.00%
Insurance Liability	6410	\$ -	\$ 236,698.00	\$ 289,778.00	\$ 289,778.00	\$ -	100.00%
Equipment Maintenance	6500	\$ -	\$ 141.93	\$ 24.54	\$ 1,000.00	\$ 975.46	2.45%
Fuel	6510	\$ 5,671.59	\$ 42,607.19	\$ 50,690.30	\$ 73,590.00	\$ 22,899.70	68.88%
Vehicle Maintenance	6520	\$ 1,096.23	\$ 22,575.36	\$ 29,319.33	\$ 35,400.00	\$ 6,080.67	82.82%
Building Maintenance	6600	\$ -	\$ -	\$ 24.14	\$ -	\$ (24.14)	-
Building Repair	6610	\$ 12,729.18	\$ 34,162.22	\$ 64,452.88	\$ 85,500.00	\$ 21,047.12	75.38%
HVAC Maintenance/Repairs	6620	\$ 217.80	\$ 5,373.47	\$ 4,972.78	\$ 8,820.00	\$ 3,847.22	56.38%
Playground Maintenance	6630	\$ 7.99	\$ 1,294.37	\$ 8,806.45	\$ 40,000.00	\$ 31,193.55	22.02%
Grounds Maintenance	6710	\$ 3,043.71	\$ 65,567.04	\$ 77,521.08	\$ 119,420.00	\$ 41,898.92	64.91%
Tree Care	6719	\$ -	\$ -	\$ 31,168.49	\$ 34,000.00	\$ 2,831.51	91.67%
Park Amenities - Assess	6722	\$ -	\$ 15,199.47	\$ -	\$ -	\$ -	-
Fee Schedule	6727	\$ -	\$ -	\$ 13,050.00	\$ 13,050.00	\$ -	100.00%
Contracted Pest Control	6730	\$ -	\$ 2,400.00	\$ 3,000.00	\$ 3,000.00	\$ -	100.00%
Rubbish & Refuse	6740	\$ 5,525.50	\$ 58,391.46	\$ 59,165.12	\$ 79,830.00	\$ 20,664.88	74.11%
Vandalism/Theft	6750	\$ -	\$ 86.21	\$ 792.97	\$ 500.00	\$ (292.97)	158.59%
Memberships	6810	\$ (302.82)	\$ 12,890.00	\$ 13,890.00	\$ 15,047.00	\$ 1,157.00	92.31%
Office Supplies	6910	\$ 3,428.20	\$ 11,749.47	\$ 7,945.66	\$ 25,020.00	\$ 17,074.34	31.76%
Postage Expense	6920	\$ 61.49	\$ 12,511.98	\$ 18,324.46	\$ 18,640.00	\$ 315.54	98.31%
Advertising Expense	6930	\$ 330.00	\$ 1,517.95	\$ 697.38	\$ 3,490.00	\$ 2,792.62	19.98%
Printing Charges	6940	\$ 626.35	\$ 5,146.36	\$ 6,578.75	\$ 8,935.00	\$ 2,356.25	73.63%
Bank & Registration Fees	6950	\$ 9.04	\$ 61,392.23	\$ 1,815.92	\$ 3,920.00	\$ 2,104.08	46.32%
Approp Redev/Collection Fees	6960	\$ 387,762.33	\$ 541,882.42	\$ 707,869.64	\$ 552,000.00	\$ (155,869.64)	128.24%
Minor Furn Fixture & Equip	6980	\$ 546.96	\$ 1,119.67	\$ 1,592.60	\$ 1,137.00	\$ (455.60)	140.07%
Fingerprint Fees (HR)	7010	\$ 40.00	\$ 420.00	\$ 1,273.00	\$ 3,360.00	\$ 2,087.00	37.89%

General Ledger  
Fund 10 General Fund  
April 2023 83.3%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Fire & Safety Insp Fees	7020	\$ 2,508.00	\$ 2,324.65	\$ 2,652.11	\$ 4,725.00	\$ 2,072.89	56.13%
Permit & Licensing Fees	7030	\$ 659.72	\$ 3,628.40	\$ 5,574.68	\$ 6,550.00	\$ 975.32	85.11%
State License Fee	7040	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	0.00%
Professional Services	7100	\$ 22,746.00	\$ 39,208.00	\$ 46,261.00	\$ 147,501.00	\$ 101,240.00	31.36%
Legal Services	7110	\$ 6,986.80	\$ 36,787.66	\$ 49,248.15	\$ 90,000.00	\$ 40,751.85	54.72%
Typeset and Print Services	7115	\$ 12,454.53	\$ 23,820.15	\$ 35,362.25	\$ 36,600.00	\$ 1,237.75	96.62%
Instructor Services	7120	\$ 12,060.55	\$ 91,990.25	\$ 104,424.27	\$ 77,265.00	\$ (27,159.27)	135.15%
PERS Admin Fees	7125	\$ 149.62	\$ 1,091.36	\$ 1,207.29	\$ 2,200.00	\$ 992.71	54.88%
Audit Services	7130	\$ -	\$ 12,375.00	\$ 16,075.00	\$ 20,875.00	\$ 4,800.00	77.01%
Medical & Health Svcs	7140	\$ -	\$ 1,405.00	\$ 3,693.44	\$ 12,170.00	\$ 8,476.56	30.35%
Security Services	7150	\$ 1,046.00	\$ 2,914.72	\$ 3,251.00	\$ 5,422.00	\$ 2,171.00	59.96%
Entertainment Services	7160	\$ -	\$ 118.72	\$ 432.25	\$ 5,800.00	\$ 5,367.75	7.45%
Business Services	7180	\$ -	\$ 50,673.89	\$ 38,971.08	\$ 107,769.00	\$ 68,797.92	36.16%
Umpire/Referee Services	7190	\$ -	\$ 1,185.00	\$ 1,150.00	\$ 1,650.00	\$ 500.00	69.70%
Subscriptions	7210	\$ 9.99	\$ 125.91	\$ 209.91	\$ 2,550.00	\$ 2,340.09	8.23%
Rents & Leases - Equip	7310	\$ 396.99	\$ 2,323.95	\$ 9,873.32	\$ 31,620.00	\$ 21,746.68	31.22%
Bldg/Field Leases & Rental	7320	\$ -	\$ (250.00)	\$ 60.00	\$ 60.00	\$ -	100.00%
Division Supplies	7410	\$ 20.90	\$ 982.09	\$ 4,411.25	\$ 6,040.00	\$ 1,628.75	73.03%
Program/Event Supplies	7420	\$ 1,270.11	\$ 9,942.08	\$ 25,579.87	\$ 29,000.00	\$ 3,420.13	88.21%
Bingo Supplies	7430	\$ 756.60	\$ 3,145.12	\$ 3,574.76	\$ 4,800.00	\$ 1,225.24	74.47%
Sporting Goods	7440	\$ -	\$ 4,823.21	\$ 5,837.75	\$ 7,700.00	\$ 1,862.25	75.81%
Arts and Craft Supplies	7450	\$ 1,184.47	\$ -	\$ 1,184.47	\$ 4,025.00	\$ 2,840.53	29.43%
Training Supplies	7460	\$ -	\$ 30.00	\$ 603.17	\$ 1,920.00	\$ 1,316.83	31.42%
Small Tools	7500	\$ 1,643.40	\$ 3,873.01	\$ 5,606.49	\$ 6,000.00	\$ 393.51	93.44%
Safety Supplies	7510	\$ -	\$ 4,884.22	\$ 1,553.20	\$ 4,215.00	\$ 2,661.80	36.85%
Uniform Allowance	7610	\$ 134.32	\$ 8,294.77	\$ 7,654.01	\$ 12,490.00	\$ 4,835.99	61.28%
Safety Clothing	7620	\$ 408.39	\$ 1,248.74	\$ 1,582.23	\$ 5,404.00	\$ 3,821.77	29.28%
Transportation and Travel	7700	\$ -	\$ -	\$ -	\$ 600.00	\$ 600.00	0.00%
Conference&Seminar Staff	7710	\$ 312.36	\$ 3,836.21	\$ 11,904.77	\$ 30,591.00	\$ 18,686.23	38.92%
Conference&Seminar Board	7715	\$ -	\$ 283.00	\$ 210.00	\$ 4,450.00	\$ 4,240.00	4.72%
Conference&Seminar Travel Exp	7720	\$ 390.72	\$ 1,949.86	\$ 3,655.36	\$ 26,949.00	\$ 23,293.64	13.56%
Out of Town Travel Board	7725	\$ -	\$ 1,221.94	\$ 828.30	\$ 2,420.00	\$ 1,591.70	34.23%
Private Vehicle Mileage	7730	\$ 134.48	\$ 18.56	\$ 1,280.43	\$ 7,602.00	\$ 4,744.57	21.25%
Buses/Excursions	7750	\$ -	\$ -	\$ 4,900.89	\$ 33,500.00	\$ 28,599.11	14.63%
Tuition/Book Reimbursement	7760	\$ -	\$ -	\$ 100.00	\$ 4,000.00	\$ 3,900.00	2.50%
Utilities - Gas	7810	\$ 6,372.02	\$ 33,722.24	\$ 56,816.00	\$ 53,040.00	\$ (3,776.00)	107.12%
Utilities - Water	7820	\$ 13,201.83	\$ 543,146.53	\$ 446,735.24	\$ 910,143.00	\$ 463,407.76	49.08%
Utilities - Electric	7830	\$ 5,071.60	\$ 164,303.57	\$ 126,460.15	\$ 217,575.00	\$ 91,114.85	58.12%
Airport Assessment Exp	7840	\$ -	\$ -	\$ -	\$ 14,000.00	\$ 14,000.00	0.00%
Awards and Certificates	7910	\$ 305.40	\$ 7,144.60	\$ 8,562.55	\$ 16,130.00	\$ 7,567.45	53.08%
Meals for Staff Training	7920	\$ 84.43	\$ 1,533.79	\$ 939.34	\$ 3,500.00	\$ 2,560.66	26.84%
Employee Morale	7930	\$ -	\$ 2,556.80	\$ 2,210.91	\$ 5,500.00	\$ 3,289.09	40.20%
COP Debt - PV Fields	7950	\$ 217,282.28	\$ 223,759.02	\$ 217,282.28	\$ 217,560.00	\$ 277.72	99.87%
Reserve Computer Fleet	7971	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	100.00%
Reserve Dry Period	7973	\$ -	\$ 36,645.00	\$ 65,203.00	\$ 65,203.00	\$ 65,203.00	100.00%
Reserve Capital Improvements	7974	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	100.00%
Reserve Repair/Oper/Admin	7975	\$ -	\$ 100,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	100.00%
Reserve - Compensated Absences	7976	\$ -	\$ -	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	100.00%
<b>Services and Supplies</b>		<b>\$ 744,833.97</b>	<b>\$ 2,640,507.26</b>	<b>\$ 2,951,132.62</b>	<b>\$ 3,956,008.00</b>	<b>\$ 1,140,078.38</b>	<b>74.60%</b>
<b>YTD Comparison</b>				<b>\$ 310,625.36</b>			
<b>Capital</b>							
General Capital	8400	\$ -	\$ -	\$ 316.88	\$ 2,148.00	\$ 1,831.12	14.75%
Equip/Facility Replacement	8420	\$ 19,865.80	\$ 29,984.93	\$ 113,021.90	\$ 97,500.00	\$ (15,521.90)	115.92%
ECAA Loan-Lighting Project	8483	\$ 5,971.59	\$ 52.50	\$ 36,094.09	\$ 27,382.85	\$ (8,711.24)	131.81%
Prop 68-Arneill Ranch Park	8496	\$ -	\$ 88,607.13	\$ 51,731.16	\$ 51,731.16	\$ -	100.00%
Micracle League 805 Ballfield	8497	\$ -	\$ -	\$ -	\$ -	\$ -	-
MO Tennis Court Refinish	8498	\$ -	\$ -	\$ 86,000.00	\$ 86,000.00	\$ -	100.00%
Community Center Sewer Line	8499	\$ -	\$ -	\$ 32,402.81	\$ 28,025.00	\$ (4,377.81)	115.62%
Cam Grove Septic Tank	8500	\$ -	\$ -	\$ 72,605.21	\$ 72,605.21	\$ -	100.00%
Senior Center Roof	8501	\$ -	\$ -	\$ -	\$ 146,852.00	\$ 146,852.00	0.00%
Freedom Dog Park	8502	\$ -	\$ -	\$ 1,047.34	\$ 200,000.00	\$ 198,952.66	0.52%
Co-Op Sewer Line	8503	\$ -	\$ -	\$ -	\$ 60,000.00	\$ 60,000.00	0.00%
<b>Capital</b>		<b>\$ 25,837.39</b>	<b>\$ 118,644.56</b>	<b>\$ 393,219.39</b>	<b>\$ 772,244.22</b>	<b>\$ 379,024.83</b>	<b>50.92%</b>
<b>YTD Comparison</b>				<b>\$ 274,574.83</b>			
<b>Expense</b>		<b>\$ 1,077,937.42</b>	<b>\$ 6,084,744.11</b>	<b>\$ 7,121,300.31</b>	<b>\$ 9,746,672.22</b>	<b>\$ 2,760,574.91</b>	<b>73.06%</b>
<b>YTD Comparison</b>				<b>\$ 1,036,556.20</b>			
<b>Revenue Total</b>		<b>\$ 3,641,569.86</b>	<b>\$ 9,023,010.14</b>	<b>\$ 10,305,321.54</b>	<b>\$ 9,855,097.00</b>	<b>\$ (450,224.54)</b>	<b>104.57%</b>
<b>Expense Total</b>		<b>\$ 1,077,937.42</b>	<b>\$ 6,084,744.11</b>	<b>\$ 7,121,300.31</b>	<b>\$ 9,746,672.22</b>	<b>\$ 2,760,574.91</b>	<b>73.06%</b>
<b>YTD Revenue-Expenses</b>			<b>\$ 2,938,266.03</b>	<b>\$ 3,184,021.23</b>			
<b>YTD Comparison</b>				<b>\$ 245,755.20</b>			

General Ledger  
Fund 20 Assessment Fund  
April 2023 83.3%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
<b>Revenue</b>							
Tax Apportionment	5130	\$ -	\$ -	\$ -	\$ (238.00)	\$ 238.00	0.00%
Interest Earnings	5310	\$ -	\$ (247.00)	\$ (14,997.02)	\$ (12,000.00)	\$ (2,997.02)	124.98%
Assessment Revenue	5500	\$ (401,757.12)	\$ (1,205,118.39)	\$ (1,235,720.48)	\$ (1,251,393.00)	\$ 15,672.52	98.75%
<b>Revenue</b>		<b>\$ 401,757.12</b>	<b>\$ 1,205,365.39</b>	<b>\$ 1,250,717.50</b>	<b>\$ 1,263,631.00</b>	<b>\$ 12,913.50</b>	<b>98.98%</b>
<b>YTD Comparison</b>				<b>\$ 45,352.11</b>			
<b>Personnel</b>							
Full Time Salaries	6100	\$ 9,093.53	\$ 17,990.14	\$ 26,362.91	\$ 62,048.00	\$ 35,685.09	42.49%
Overtime Salaries	6101	\$ -	\$ 66.98	\$ 10.32	\$ -	\$ (10.32)	0.00%
Cell Phone Allowance	6108	\$ 13.86	\$ 156.91	\$ 152.46	\$ 162.00	\$ 9.54	94.11%
Retirement	6120	\$ 1,590.35	\$ 2,855.39	\$ 4,424.13	\$ 10,801.00	\$ 6,376.87	40.96%
Employee Insurance	6130	\$ 2,215.10	\$ 2,564.97	\$ 5,728.77	\$ 10,086.00	\$ 4,357.23	56.80%
Workers Compensation	6140	\$ 1,023.88	\$ 1,857.08	\$ 2,962.23	\$ 7,887.00	\$ 4,924.77	37.56%
<b>Personnel</b>		<b>\$ 13,936.72</b>	<b>\$ 25,491.47</b>	<b>\$ 39,640.82</b>	<b>\$ 90,984.00</b>	<b>\$ 51,343.18</b>	<b>43.57%</b>
<b>YTD Comparison</b>				<b>\$ 14,149.35</b>			
<b>Services and Supplies</b>							
Incidental Costs - Assess	6709	\$ -	\$ 28,759.18	\$ 18,522.28	\$ 19,444.00	\$ 921.72	95.26%
Grounds Maintenance	6710	\$ -	\$ 346.72	\$ -	\$ 37,999.00	\$ 37,999.00	0.00%
Tree Care	6719	\$ 3,611.25	\$ 48,400.00	\$ 65,483.85	\$ 88,502.00	\$ 23,018.15	73.99%
Contracted LS Services	6720	\$ 43,294.85	\$ 344,692.70	\$ 360,404.79	\$ 447,049.00	\$ 86,644.21	80.62%
Park Amenities - Assess	6722	\$ -	\$ 1,699.42	\$ 28,810.62	\$ 34,000.00	\$ 5,189.38	84.74%
Bank & Registration Fees	6950	\$ -	\$ -	\$ -	\$ 70.00	\$ 70.00	0.00%
Approp Redev/Collection Fees	6960	\$ 5,648.55	\$ 2,969.14	\$ 5,648.55	\$ 3,500.00	\$ (2,148.55)	161.39%
COP Debt - PV Fields	7950	\$ -	\$ 529,759.38	\$ 533,756.09	\$ 529,760.00	\$ (3,996.09)	100.75%
<b>Services and Supplies</b>		<b>\$ 52,554.65</b>	<b>\$ 956,626.54</b>	<b>\$ 1,012,626.18</b>	<b>\$ 1,160,324.00</b>	<b>\$ 147,697.82</b>	<b>87.27%</b>
<b>YTD Comparison</b>				<b>\$ 55,999.64</b>			
<b>Expense</b>		<b>\$ 66,491.37</b>	<b>\$ 982,118.01</b>	<b>\$ 1,052,267.00</b>	<b>\$ 1,251,308.00</b>	<b>\$ 199,041.00</b>	<b>84.09%</b>
<b>YTD Comparison</b>				<b>\$ 70,148.99</b>			
<b>Revenue Total</b>		<b>\$ 401,757.12</b>	<b>\$ 1,205,365.39</b>	<b>\$ 1,250,717.50</b>	<b>\$ 1,263,631.00</b>	<b>\$ 12,913.50</b>	<b>98.98%</b>
<b>Expense Total</b>		<b>\$ 66,491.37</b>	<b>\$ 982,118.01</b>	<b>\$ 1,052,267.00</b>	<b>\$ 1,251,308.00</b>	<b>\$ 199,041.00</b>	<b>84.09%</b>
<b>YTD Revenue-Expenses</b>			<b>\$ 223,247.38</b>	<b>\$ 198,450.50</b>			
<b>YTD Comparison</b>				<b>\$ (24,796.88)</b>			



General Ledger  
Fund 30 Quimby Fund  
April 2023 83.3%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
<b>Revenue</b>							
Interest Earnings	5310	\$ -	\$ (5,618.05)	\$ (51,015.78)	\$ (45,125.00)	\$ 5,890.78	113.05%
Park Dedication Fees	5400	\$ -	\$ -	\$ (3,779,680.45)	\$ (3,466,172.45)	\$ 313,508.00	109.04%
<b>Revenue</b>		<b>\$ -</b>	<b>\$ 5,618.05</b>	<b>\$ 3,830,696.23</b>	<b>\$ 3,511,297.45</b>	<b>\$ (319,398.78)</b>	<b>109.10%</b>
<b>Services and Supplies</b>							
Bank & Registration Fees	6950	\$ -	\$ 36.00	\$ 10.00	\$ 10.00	\$ -	100.00%
<b>Services and Supplies</b>		<b>\$ -</b>	<b>\$ 36.00</b>	<b>\$ 10.00</b>	<b>\$ 10.00</b>	<b>\$ -</b>	<b>100.00%</b>
<b>Capital</b>							
General Capital	8400	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Arneill Ranch Park Renovation	8464	\$ -	\$ 1,327,873.85	\$ 13,520.66	\$ 106,529.25	\$ 93,008.59	12.69%
Pickleball Sports Complex	8493	\$ 1,769.78	\$ 1,325.00	\$ 82,573.95	\$ 1,401,522.55	\$ 1,318,948.60	5.89%
<b>Capital</b>		<b>\$ 1,769.78</b>	<b>\$ 1,329,198.85</b>	<b>\$ 96,094.61</b>	<b>\$ 1,508,051.80</b>	<b>\$ 2,811,957.19</b>	<b>3.30%</b>
<b>Expense</b>		<b>\$ 1,769.78</b>	<b>\$ 1,329,234.85</b>	<b>\$ 96,104.61</b>	<b>\$ 1,508,061.80</b>	<b>\$ 2,811,957.19</b>	<b>3.30%</b>
<b>Revenue Total</b>		<b>\$ -</b>	<b>\$ 5,618.05</b>	<b>\$ 3,830,696.23</b>	<b>\$ 3,511,297.45</b>	<b>\$ (319,398.78)</b>	<b>109.10%</b>
<b>Expense Total</b>		<b>\$ 1,769.78</b>	<b>\$ 1,329,234.85</b>	<b>\$ 96,104.61</b>	<b>\$ 1,508,061.80</b>	<b>\$ 1,411,957.19</b>	<b>3.30%</b>
<b>YTD Revenue-Expenses</b>		<b>\$ -</b>	<b>\$ (1,323,616.80)</b>	<b>\$ 3,734,591.62</b>			
YTD Comparison				\$ 5,058,208.42			

Date Received	Amount	Amount Earmarked	Developer	Development Case #	Amount Expended	Balance	Allocation Date
7/31/14	\$ 615,709.00	\$ 720,600.00	AMLI Residential	Springville (RPD-173)	\$ 615,709.00	\$ -	7/31/2019
1/31/15	\$ 2,250,489.70	\$ 2,250,489.70	Fairfield LLC		\$ 1,894,525.49	\$ 355,964.21	1/31/2020
8/8/16	\$ 2,649,209.00	\$ 3,200,000.00	Comstock/Elacora Mission Oaks		\$ 1,786,584.46	\$ 862,624.54	8/8/2021
8/10/16	\$ 474,353.00	\$ 629,500.00	KB Homes**		\$ 230,159.82	\$ 244,193.18	8/10/2021
6/7/18	\$ 21,612.25	\$ -	Crestview		\$ -	\$ 21,612.25	6/7/2023
6/27/18	\$ -	\$ -	Aldersgate Construction		\$ 146,682.55	\$ -	REFUNDED
3/6/19	\$ 35,242.00	\$ -	Habitat for Humanity		\$ -	\$ 35,242.00	3/6/2024
9/12/19	\$ -	\$ -	Aldersgate Construction		\$ 92,200.46	\$ -	REFUNDED
11/21/19	\$ 1,264,500.00	\$ -	Shea Homes		\$ -	\$ 1,264,500.00	11/21/2024
7/29/22	\$ 2,840,447.45	\$ -	Williams Homes		\$ -	\$ 2,840,447.45	7/29/2027
8/5/22	\$ 347,625.00	\$ -	Somis Ranch Phase 1		\$ -	\$ 347,625.00	8/5/2027
10/20/22	\$ 278,100.00	\$ -	Somis Ranch Phase 2		\$ -	\$ 278,100.00	10/20/2027
3/15/23	\$ 313,508.00	\$ -	Barry 60 LP		\$ -	\$ 313,508.00	3/15/2028
<b>Total</b>	<b>\$ 11,090,795.40</b>	<b>\$ 6,800,589.70</b>			<b>\$ 4,765,861.78</b>	<b>\$ 6,563,816.63</b>	

\*Amount allocated exceeds fee total due to Valle Lindo Restroom Project, excess expenses to be allocated from KB Homes  
\*\*Expenses for Valle Lindo above AMLI fee amount allocated here, full allocated amount yet to be spent

General Ledger  
Fund 40 Park Impact Fee Fund  
April 2023 83.3%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
<b>Revenue</b>							
Interest Earnings	5310	\$ -	\$ (3.26)	\$ (3,438.49)	\$ (3,662.93)	(224.44)	93.87%
Park Impact Fees	5450	\$ (187.98)	\$ (172,347.20)	\$ (15,831.96)	\$ (7,931.19)	7,900.77	199.62%
<b>Revenue</b>		<b>\$ (187.98)</b>	<b>\$ (172,350.46)</b>	<b>\$ (19,270.45)</b>	<b>\$ (11,594.12)</b>	<b>7,676.33</b>	<b>166.21%</b>
<b>Revenue</b>		<b>\$ 187.98</b>	<b>\$ 172,350.46</b>	<b>\$ 19,270.45</b>	<b>\$ 11,594.12</b>	<b>(7,676.33)</b>	<b>166.21%</b>
<b>Revenue Total</b>		<b>\$ 187.98</b>	<b>\$ 172,350.46</b>	<b>\$ 19,270.45</b>	<b>\$ 11,594.12</b>	<b>(7,676.33)</b>	<b>166.21%</b>
<b>Expense Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>	<b>0.00%</b>

General Ledger  
Fund 50 CDBG Fund  
April 2023 83.3%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
<b>Revenue</b>							
CDBG - Food Share	5577	\$ -	\$ -	\$ (29,319.01)	\$ (42,428.00)	\$ (13,108.99)	69.10%
<b>Revenue</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,319.01</b>	<b>\$ 42,428.00</b>	<b>\$ 13,108.99</b>	<b>69.10%</b>
<b>Personnel</b>							
Full Time Salaries	6100	\$ -	\$ 13,842.59	\$ 3,269.43	\$ 3,740.16	\$ 470.73	87.41%
Part-Time Salaries	6110	\$ 2,902.56	\$ 2,819.70	\$ 26,845.91	\$ 30,892.07	\$ 4,046.16	86.90%
Retirement	6120	\$ 388.03	\$ 694.13	\$ 4,083.79	\$ 4,622.60	\$ 538.81	88.34%
Employee Insurance	6130	\$ 29.22	\$ 34.07	\$ 44.13	\$ 18.13	\$ (26.00)	243.41%
Workers Compensation	6140	\$ 40.35	\$ 116.20	\$ 473.28	\$ 568.04	\$ 94.76	83.32%
<b>Personnel</b>		<b>\$ 3,360.16</b>	<b>\$ 17,506.69</b>	<b>\$ 34,716.54</b>	<b>\$ 39,841.00</b>	<b>\$ 5,124.46</b>	<b>87.14%</b>
<b>Expense</b>		<b>\$ 3,360.16</b>	<b>\$ 17,506.69</b>	<b>\$ 34,716.54</b>	<b>\$ 39,841.00</b>	<b>\$ 5,124.46</b>	<b>87.14%</b>
<b>Revenue Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,319.01</b>	<b>\$ 42,428.00</b>	<b>\$ 13,108.99</b>	<b>69.10%</b>
<b>Expense Total</b>		<b>\$ 3,360.16</b>	<b>\$ 17,506.69</b>	<b>\$ 34,716.54</b>	<b>\$ 39,841.00</b>	<b>\$ 5,124.46</b>	<b>87.14%</b>

General Ledger  
Fund 60 Restricted Donations  
April 2023 83.3%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
<b>Revenue</b>							
Restirtcd Donation	5576	\$ -	\$ -	\$ (1,308,170.00)	\$ (1,308,170.00)	\$ -	100.00%
Interest Earnings	5310	\$ -	\$ -	\$ (3,939.77)	\$ (2,000.00)	\$ 1,939.77	196.99%
<b>Revenue</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,312,109.77</b>	<b>\$ 1,310,170.00</b>	<b>\$ (1,939.77)</b>	<b>100.15%</b>
<b>Services and Supplies</b>							
Bank Charges	6955	\$ -	\$ -	\$ 12.00	\$ 12.00	\$ -	100.00%
<b>Services and Supplies</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12.00</b>	<b>\$ 12.00</b>	<b>\$ -</b>	<b>100.00%</b>
<b>Capital</b>							
Micracle League 805 Ballfield	8497	\$ -	\$ -	\$ 520.28	\$ 1,000,000.00	\$ 999,479.72	0.05%
<b>Capital</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 520.28</b>	<b>\$ 1,000,000.00</b>	<b>\$ 999,479.72</b>	<b>0.05%</b>
<b>Expense</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 532.28</b>	<b>\$ 1,000,012.00</b>	<b>\$ 999,479.72</b>	<b>0.05%</b>
<b>Revenue Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,312,109.77</b>	<b>\$ 1,310,170.00</b>	<b>\$ (1,939.77)</b>	<b>100.15%</b>
<b>Expense Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 532.28</b>	<b>\$ 1,000,012.00</b>	<b>\$ 999,479.72</b>	<b>0.05%</b>

Pleasant Valley Recreation and Park District  
 Monthly AP, Payroll, Wire, Online Payment Report  
 April 2023

	Date	Amount	
Accounts Payables:	4/30/2023	\$ 520,732.32	
	<b>Total</b>	<b>\$ 520,732.32</b>	
Payroll (Total Cost):	4/13/2023	\$ 163,392.70	
	4/27/2023	\$ 161,441.05	
	<b>Total</b>	<b>\$ 324,833.75</b>	
Payroll AP Payments:	4/13/2023	\$ 41,986.64	PERS Health Insurance Premium
	4/11/2023	\$ 16,739.74	CALPERS - Ret PR 4/13/2023
	4/13/2023	\$ 3,720.03	Guardian
	4/13/2023	\$ 521.25	VSP
	4/13/2023	\$ 2,005.69	Hartford
	4/27/2023	\$ 16,634.91	CALPERS- Ret-PR-4/27/23
	<b>Total</b>	<b>\$ 81,608.26</b>	
	<b>Grand Total</b>	<b>\$ 927,174.33</b>	

## CASH REPORT

	4/30/2023 Balance	4/30/2022 Balance
<b>Restricted Funds</b>		
Debt Service - Restricted	\$ 143,227.59	\$ 140,586.22
457 Pension Trust Restricted	\$ 69,683.14	\$ 75,280.89
Cal CLASS/PW Quimby Fee - Restricted	\$ 1,355,364.69	\$ 311,893.56
VC Pool Quimby- Restricted	\$ 5,670,476.03	\$ 3,055,160.70
Park Impact Fees	\$ 191,629.55	\$ 172,350.46
Miracle League 805	\$ 1,311,577.49	\$ -
FCDP Checking	\$ 13,601.16	\$ 13,846.66
<b>Total</b>	<b>\$ 8,755,559.65</b>	<b>\$ 4,016,931.58</b>
 <b>Semi-Restricted Funds</b>		
Assessment	\$ 1,260,875.78	\$ 1,186,967.11
LAIF - <b>Capital</b>	\$ 1,363,646.39	\$ 2,482,276.44
PacWest/CalCLASS - <b>Capital</b>	\$ 1,861,880.11	\$ -
Designated Project	\$ 230,484.00	\$ 230,484.00
Capital Reserves	\$ 500,000.00	\$ 1,120,598.92
Capital - Vehicle Replacement	\$ 49,843.80	\$ 49,843.80
Contingency - Dry Period	\$ 462,337.09	\$ 397,645.00
Contingency - Computer	\$ 25,000.00	\$ 20,000.00
Contingency - Repair/Oper/Admin	\$ 320,000.00	\$ 300,000.00
Contingency - Compensated Absences	\$ 100,000.00	\$ 75,000.00
Contingency - Vehicle Replacement	\$ 30,000.00	\$ 30,000.00
<b>Total</b>	<b>\$ 6,204,067.17</b>	<b>\$ 5,892,815.27</b>
 <b>Unrestricted Funds</b>		
Contingency	\$ 6,456,985.98	\$ 4,533,137.75
General Fund Checking	\$ 479,591.41	\$ 447,695.25
<b>Total</b>	<b>\$ 6,936,577.39</b>	<b>\$ 4,980,833.00</b>
<b>Total of all Funds</b>	<b>\$ 21,896,204.21</b>	<b>\$ 14,890,579.85</b>

	5/10/2023 Balance	5/31/2022 Balance
Debt Service - Restricted	\$ 143,227.59	\$ 140,586.22
457 Pension Trust Restricted	\$ 69,683.14	\$ 75,280.89
Cal CLASS/PW Quimby Fee - Restricted	\$ 1,328,725.44	\$ 318,241.19
VC Pool Quimby- Restricted	\$ 5,670,476.03	\$ 3,055,160.70
Park Impact Fees	\$ 199,412.15	\$ 172,350.46
Miracle League 805	\$ 1,012,802.49	\$ -
FCDP Checking	\$ 13,846.66	\$ 13,846.66
<b>Total</b>	<b>\$ 8,438,173.50</b>	<b>\$ 3,775,466.12</b>
 <b>Semi-Restricted Funds</b>		
Assessment	\$ 1,214,058.00	\$ 1,133,682.44
LAIF - <b>Capital</b>	\$ 1,363,646.39	\$ 2,482,276.44
PacWest/CalCLASS - <b>Capital</b>	\$ 1,861,880.11	\$ 1,120,598.92
Designated Project	\$ 230,484.00	\$ 230,484.00
Capital Reserves	\$ 500,000.00	\$ -
Capital - Vehicle Replacement	\$ 49,843.80	\$ 49,843.80
Contingency - Dry Period	\$ 462,337.09	\$ 397,645.00
Contingency - Computer	\$ 25,000.00	\$ 20,000.00
Contingency - Repair/Oper/Admin	\$ 320,000.00	\$ 300,000.00
Contingency - Compensated Absences	\$ 100,000.00	\$ 75,000.00
Contingency - Vehicle Replacement	\$ 30,000.00	\$ 30,000.00
<b>Total</b>	<b>\$ 6,157,249.39</b>	<b>\$ 5,734,530.60</b>
 <b>Unrestricted Funds</b>		
Contingency	\$ 6,456,985.98	\$ 4,083,137.75
General Fund Checking	\$ 364,221.08	\$ 442,215.83
<b>Total</b>	<b>\$ 6,821,207.06</b>	<b>\$ 4,525,353.58</b>
<b>Total of all Funds</b>	<b>\$ 21,416,629.95</b>	<b>\$ 14,035,350.30</b>

# Bank Reconciliation

## Board Audit

User: cwebster  
 Printed: 05/10/2023 - 8:57AM  
 Date Range: 04/01/2023 - 04/30/2023  
 Systems: 'AP'



Check No.	Vendor/Employee	Transaction Description	Date	Amount
Fund: 10 General Fund				
Department: 00 Non Departmentalized				
0	AFLAC	AFLAC: APRIL 2023 MONTHLY BILI	04/13/2023	661.44
0	CALPERS HEALTH	CALPERS: HEALTH INSURANCE /	04/13/2023	41,986.64
0	CALPERS PENSION	PERS: PR CONT 4/13/2023	04/11/2023	16,739.74
0	CALPERS PENSION	CALPERS: PR CONT 4/27/2023 / PL	04/27/2023	16,634.91
0	EMPLOYMENT DEVELOPMENT DI	EDD: DE88 PMT - PR 4/13/2023	04/11/2023	3,760.58
0	EMPLOYMENT DEVELOPMENT DI	EDD: DE88 PMT PR 4/27/2023	04/27/2023	3,691.82
0	GUARDIAN	GUARDIAN: DENTAL APR 2023 M	04/13/2023	3,720.03
0	HARTFORD LIFE & ACC. INSURAN	HARTFORD: LIFE INSURANCE AP	04/13/2023	2,005.69
0	INTERNAL REVENUE SERVICE - O	IRS: EFTPS FORM 941 PR TAX 4/13	04/11/2023	25,293.86
0	INTERNAL REVENUE SERVICE - O	IRS: EFTPS / FED W/H - PR 4.27.202	04/27/2023	24,833.70
0	VSP	VSP: VISION PLAN APRIL 2023 BII	04/13/2023	521.25
26015	CAPRI	CAPRI: WORK COMP/ 4TH QTR FY	04/03/2023	55,126.75
26030	HUB INTERNATIONAL INSURANC	HUB INTERNATL: MARCH 2023 A	04/06/2023	891.00
26045	OGLEBAY NATIONAL TRAINING C	OGLEBAY: SIMBER-CLICKENER, J	04/06/2023	2,033.70
26046	ALEXANDRA WICKARD	WICKARD, A: CLEANING DEP & 1	04/06/2023	81.50
26052	OLIVIA BUTTERFIELD	BUTTEFIELD, O: RENTAL DEP REI	04/20/2023	182.00
26054	CAMARILLO ROTARY CLUB	CAMARILLO ROTARY: VIVA LA C	04/20/2023	300.00
26059	DIAL SECURITY	DIAL SECURITY: CONTRACT# 297	04/20/2023	87.00
26060	ANDREW GOMEZ	GOMEZ, A: RENTAL DEP REFUND	04/20/2023	50.00
26061	CHARLENE HANSEN	HANSEN, C: DEPOSIT RENTAL RE	04/20/2023	50.00
26072	ROSALINDA PEREZ	PEREZ, R: CLEANING DEP REFUN	04/20/2023	100.00
26073	PLEASANT VALLEY LIONS	PV LIONS CLUB: RENTAL DEP RE	04/20/2023	300.00
26074	SIR SPEEDY	SIR SPEEDY: 2023 SUMMER CONC	04/20/2023	2,992.63

Total for Department: 00 Non Departmentalized

202,044.24

Department: 03 Recreation

0	AMAZON	AMAZON: SUPPLIES / SUMMER C	04/20/2023	1,864.59
0	DEBRA GREENWOOD	GREENWOOD, D: WATER EXCERC	04/06/2023	838.50
0	DEBRA GREENWOOD	GREENWODD, D: WATER AEROBI	04/20/2023	479.05
0	ESTELA LIZARRAGA	LIZARRAGE, E: MARCH CLASSES	04/06/2023	877.50
0	JOHN SOFER	SOFER, J: MARCH MILEAGE REIM	04/06/2023	29.74
0	KATIE SHINDEN	SHINDEN, K: KINDERMUSIK CLA	04/06/2023	1,368.90
0	LANNY BINNEY	BINNEY, L: MARCH MILEAGE RE	04/06/2023	4.45
0	MACY TRUEBLOOD	TRUEBLOOD, M: MARCH MILEAC	04/06/2023	38.91
0	NICHOLAS CASTRO	CASTRO, N: MARCH MILEAGE RE	04/06/2023	21.75
0	OLIVIA LLOYD	LLOYD, O: MARCH MILEAGE REI	04/06/2023	7.14
0	PATRICIA J. BOLLAND	BOLLAND, P: JAZZERCISE CLASS	04/06/2023	773.50
0	SARAH PASCUAL	PASCUAL, S: MILEAGE REIMB M/	04/06/2023	17.16
0	SUPER SOCCER STARS	SUPER SOCCER STARS: SOCCER 2	04/20/2023	2,964.00
0	US BANK	US BANK: CAL CARD STMT 3/22/2	04/06/2023	366.76
26020	ALL GOOD DRIVING SCHOOL, INC	ALL GOOD DRIVING: 1 ENROLLE	04/06/2023	32.90
26024	BINGO WEST #4	BINGO WEST: BINGO SUPPLIES	04/06/2023	756.60
26025	CASEY PRINTING	CASEY PRINTING: 2023 SUMMER	04/06/2023	12,454.53
26029	DANIEL E. HOWARD	HOWARD, D: JU-JITSU CLASSES -	04/06/2023	339.95
26039	THE FINISH LINE	THE FINISH LINE: JACKET/SHIRT:	04/06/2023	670.03
26047	DUNCAN YOUNG	YOUNG, D: GYMASTIC CLASSES	04/06/2023	982.80
26056	CITY OF CAMARILLO	CITY OF CAMARILLO: FACILITY I	04/20/2023	250.00
26063	ROBERT INGLIS	INGLIS, R: BUBBLEMAKER / 1 PAI	04/20/2023	32.50

Check No.	Vendor/Employee	Transaction Description	Date	Amount
26067	BRYAN MONKA	MONKA, B: SOCCER CLASSES / M	04/20/2023	1,210.30
26068	LUCILE B. MOSIER	MOSIER, L: FEB 2023 CLASSES	04/20/2023	2,113.15
Total for Department: 03 Recreation				28,494.71
Department: 04 Parks				
0	ARAMSCO INC.	ARAMSCO: BATHROOM SUPPLIE	04/20/2023	2,005.28
0	CITY OF CAMARILLO	CITY OF CAMARILLO: SVC DATE	04/06/2023	11,323.17
0	E.J.HARRISON AND SONS, INC.	E J HARRISON: MARCH 2023 BILL	04/06/2023	4,459.31
0	FERGUSON ENTERPRISES INC. #1:	FERGUSON: PIPE SUPPLIES / DOS	04/06/2023	339.95
0	FERGUSON ENTERPRISES INC. #1:	FERGUSON: FAUCET / CAM GROV	04/20/2023	183.54
0	GRAINGER	GRAINGER: V-BELT / DRY ROOM I	04/06/2023	818.84
0	GRAINGER	GRAINGER: HARD HAT / SHOP	04/20/2023	616.25
0	LINCOLN AQUATICS	LINCOLN AQUATICS: POOL WATE	04/20/2023	350.54
0	SOCAL GAS COMPANY	SCG: SVC DATE 2023-3/1 - 3/30 / PA	04/04/2023	6,372.02
0	SOUTHERN CALIF EDISON COMP/	SCE: SVC DATE 2023-3/1 - 3/31 / FR	04/12/2023	5,071.60
0	SPRINT	SPRINT: BILL PERIOD 2023-2/12 - 1	04/06/2023	253.53
0	UNITED SITE SERVICES OF CA INC	UNITED SITE: DXR RESTROOM / S	04/06/2023	179.97
0	UNITED SITE SERVICES OF CA INC	UNITED SITE: ADA RR / HAND SI	04/20/2023	217.02
0	US BANK	US BANK: CAL CARD STMT 3/22/2	04/06/2023	1,614.08
0	WATER & SANITATION SERVICES	W&S: SVC DATE 2023-2/28 - 3/31 / F	04/20/2023	815.31
0	WEX BANK	WEX BANK: FUEL PURCHASES M	04/06/2023	5,375.82
26018	AGRI-TURF DISTRIBUTING LLC	AGRI-TURF: HERBICIDE / FREEDC	04/06/2023	953.60
26019	AIRGAS USA LLC	AIRGAS: BACKFLOW REMOVAL/	04/06/2023	134.75
26022	AMERICAN BUILDING COMFORT	AMERICAN BLDG COMFORT: REM	04/06/2023	682.80
26023	B & B DO IT CENTER	B&B: EPOXY/UTIL KNIFE/ROLLEI	04/06/2023	584.39
26026	CITY OF OXNARD-CITY TREASUR	CITY OF OXNARD: RECYCLE SVC	04/06/2023	118.80
26027	COUNTY OF VENTURA	COUNTY OF VENTURA: HEALTH	04/06/2023	659.72
26028	FRONTIER FIRE PROTECTION	FRONTIER FIRE PROTECTION: AN	04/06/2023	2,508.00
26030	HUB INTERNATIONAL INSURANC	HUB INTERNATL: MARCH 2023 A	04/06/2023	-8.10
26033	NAPA AUTO PARTS	NAPA: OIL & OIL FILTERS	04/06/2023	785.14
26034	POWER MACHINERY CENTER	POWER MACHINERY CTR: CLUB	04/06/2023	19,865.80
26035	PPG ARCHITECTURAL FINISHES	PPG PAINTS: PAINT FOR GRAFFIT	04/06/2023	221.35
26036	R & R PRODUCTS, INC.	R&R PRODUCTS: SCARIFIER TIN	04/06/2023	724.75
26038	SITEONE LANDSCAPE SUPPLY LL	SITEONE: CONTROLLER ENCLOS	04/06/2023	3,598.59
26041	TURF STAR INC.	TURF-STAR: REEL MOWERS	04/06/2023	165.05
26049	AMERICAN RESOURCE RECVY	AMERICAN RESOURCE RECVY: M	04/20/2023	947.39
26050	B & B DO IT CENTER	B&B: POST / CABLE TIES/ EASTE	04/20/2023	367.74
26051	BLACK GOLD INDUSTRIES	BLACK GOLD INDUSTRIES: BALA	04/20/2023	5,431.35
26052	OLIVIA BUTTERFIELD	BUTTEFIELD, O: VENDOR FEE RE	04/20/2023	50.00
26053	CAMARILLO LAWNMOWER	CAM LAWNMOWER: WEED WHIP	04/20/2023	105.05
26055	CAMROSA WATER DISTRICT	CAMROSA WATER: SVC DATE 202	04/20/2023	1,010.10
26057	COASTAL PIPCO IRRIGATION INC.	COASTAL PIPCO: BALL VALCE FC	04/20/2023	62.45
26058	CRESTVIEW MUTUAL WATER CO.	CRESTVIEW MUTUAL WATER CO: :	04/20/2023	54.00
26062	HARBOR FREIGHT TOOLS	HARBOR FREIGHT: RUBBER CAS	04/20/2023	30.00
26065	LEVIT'S LOCK & SECURITY	LEVIT'S LOCK & SECURITY: MAST	04/20/2023	1,320.88
26069	NAPA AUTO PARTS	NAPA: OUTLET / CART	04/20/2023	34.30
26071	PAVEMENT COATINGS COMPANY	PAVEMENT COATINGS CO: PATCH	04/20/2023	4,974.10
26075	SITEONE LANDSCAPE SUPPLY LL	SITEONE: FLOWZONE SPRAYER /	04/20/2023	1,643.40
Total for Department: 04 Parks				87,021.63
Department: 05 Administration				
0	ALESHIRE & WYNDER LLP	ALESHIRE & WYNER: LEGAL SVC	04/20/2023	6,986.80
0	AMAZON	AMAZON: BLUETOOTH ADAPTEI	04/06/2023	26.78
0	CALPERS HEALTH	CALPERS: HEALTH INSURANCE /	04/13/2023	149.62
0	CULLIGAN OF VENTURA COUNTY	CULLIGAN: TICKET# 802936690	04/06/2023	46.45
0	JENNIFER STRAIN	STRAIN, J: MARCH 2023 MILEAGE	04/20/2023	15.33
0	KONICA MINOLTA PREMIER FINA	KONICA MINOLTA PREMIER FINA	04/20/2023	573.19
0	STREAMLINE	STREAMLINE: BILLING DATE 202	04/06/2023	540.00
0	US BANK	US BANK: CAL CARD STMT 3/22/2	04/06/2023	2,909.35
0	US BANK, NA	US BANK N.A.: DEBT SVC INTERE	04/12/2023	217,282.28
0	WATER & SANITATION SERVICES	W&S: SVC DATE 2023-2/28 - 3/31 /:	04/20/2023	0.75



Check No.	Vendor/Employee	Transaction Description	Date	Amount
26017	ADVANTAGE TELECOM/A+WIREL	ADVANTAGE TELECOM: MAR & /	04/06/2023	2,988.50
26021	ALLCONNECTED, INC.	ALLCONNECTED: APRIL 2023 MO	04/06/2023	3,562.84
26032	MARK-IT PLACE	MARK-IT-PLACE: NAME BADGES	04/06/2023	22.52
26037	SAFEANDVAULTSTORE.COM LLC	SAFE&VAULT STORE.COM: VIKIN	04/06/2023	546.96
26039	THE FINISH LINE	THE FINISH LINE: JACKET/SHIRT:	04/06/2023	34.78
26040	DAVID TORFEH	TORFEH, D: INTERPRETIVE HIKE	04/06/2023	62.50
26042	VENTURA COUNTY ASSESSOR	VC ASSESSORS: APN & SQ FT IN S	04/06/2023	146.00
26043	VENTURA COUNTY COMMUNITY	VCCCD: 2023 VENTURA COLLEGI	04/06/2023	100.00
26064	KONICA MINOLTA	KONICA MINOLTA: BILL DATE 20:	04/20/2023	53.16
26066	MARK-IT PLACE	MARK-IT-PLACE: 5 NAME BADGE	04/20/2023	56.31
Total for Department: 05 Administration				236,104.12
Total for Fund:10 General Fund				553,664.70

Check No.	Vendor/Employee	Transaction Description	Date	Amount
Fund: 20 Assessment Fund				
Department: 00 Non Departmentalized				
0	BRIGHTVIEW LANDSCAPE SERVICE	BRIGHTVIEW: FEB 2023 MONTHL	04/20/2023	26,635.58
26044	WEST COAST ARBORISTS INC.	WEST COAST ARBORIST: CLEAN	04/06/2023	3,611.25
26070	NATURAL GREEN LANDSCAPES, I	NATURAL GREEN LANDSCAPE: M	04/20/2023	16,659.27
Total for Department: 00 Non Departmentalized				46,906.10
Total for Fund:20 Assessment Fund				46,906.10

Check No.	Vendor/Employee	Transaction Description	Date	Amount
Fund: 30 Park Dedication Fund				
Department: 00				
26016	ADVANCED GEOTECHNICAL SERV	ADVANCED GEOTECH SVC: SWP	04/06/2023	750.00
26031	LAUTERBACH & ASSOCIATES, INC	LAUTERBACH & ASSOCIATES: ST	04/06/2023	1,019.78
Total for Department: 00				<u>1,769.78</u>
Total for Fund:30 Park Dedication Fund				<u>1,769.78</u>

Check No.	Vendor/Employee	Transaction Description	Date	Amount
		Grand Total		602,340.58

Developer	Project			Quimby Funds			GL Code				
	No.	Location	Description	Budgeted	Expended	Awarded		Balance	Committed Date	Allocation Date	
AMLI											
Public Hearing 7/5/2018	1	Nancy Bush	Nancy Bush Picnic Area(s)	\$ 45,000.00	\$ 29,585.62	\$ 615,709.00	\$ 615,709.00			7/31/2019	8446
Public Hearing 7/5/2018	2	Valle Lindo	Valle Lindo RR/Pavillion*	\$ 425,000.00	\$ 364,574.44		\$ 586,123.38			12/6/2018	8444
Public Hearing 7/5/2018	3	Nancy Bush	Nancy Bush Playground	\$ 250,000.00	\$ 221,548.94		\$ 221,548.94			10/3/2018	8445
<b>TOTALS</b>				<b>\$ 720,000.00</b>	<b>\$ 615,709.00</b>		<b>\$ -</b>				
FAIRFIELD LLC											
Public Hearing 11/7/2018	1	Freedom	Freedom Baseball Fields- Non- Contract Cost	\$	\$ 504,121.78	\$ 2,250,489.70	\$ 2,250,489.70			1/31/2020	8459
	2	Freedom	Freedom Baseball Fields- Contract Cost	\$ 1,100,000.00	\$ 411,628.87		\$ 1,746,367.92			11/7/2018	
Public Hearing 7/3/19	3	PVAC	PVAC Restrooms and Showers	\$ 500,000.00	\$ 647,336.74		\$ 1,334,739.05				8469
Mid-Year Budget Adj. 2/5/2020	4	PV Fields	Fertilizer Injector System	\$ 60,000.00	\$ 50,788.90		\$ 687,402.31				8478
	5		Senior and Community Rec Fac Project	\$	\$ -		\$ 636,613.41				
	6		Senior and Community Rec Fac Exterior Proj	\$	\$ -		\$ 636,613.41				
	7		Community Center Kitchen Expansion	\$ 250,000.00	\$ 280,649.20		\$ 355,964.21				8480
	8		Community Center Classroom and Auditorium Enhancements								
	9		Freedom Park Parking Lot Enhancement								
	10		Freedom Park Landscape and Walking Path								
	11		Camarillo Grove Nature Center								
<b>TOTALS</b>				<b>\$ 1,910,000.00</b>	<b>\$ 1,894,525.49</b>		<b>\$ 355,964.21</b>				
ELACORA MISSION OAKS											
Budget Allocation 11/5/2020	1	Encanto	PG Equipment Installation	\$	\$ 189,887.74	\$ 2,649,209.00	\$ 2,649,209.00			8/8/2021	
	2	Arnell Reh PK	Arnell Ranch Park Renovation	\$ 1,500,000.00	\$ 1,496,641.96		\$ 2,459,321.26			11/3/2016	8464
	3		Pickleball	\$ 1,400,000.00	\$ 100,054.76		\$ 962,679.30			11/5/2020	8493
	4		Camarillo Nature Center	\$ 300,000.00	\$ -		\$ 862,624.54				
	5		Freedom Park Landscape and Walking Path	\$	\$ -		\$ 862,624.54				
			Freedom Baseball Fields	\$	\$ -		\$ 862,624.54				
<b>TOTALS</b>				<b>\$ 3,200,000.00</b>	<b>\$ 1,786,584.46</b>		<b>\$ 862,624.54</b>				
KB HOMES											
Public Hearing 7/5/2018	1	Valle Lindo	Valle Lindo RR/Pavillion*	\$ 425,000.00	\$ 32,368.30	\$ 474,353.00	\$ 474,353.00			8/10/2021	8444
Public Hearing 7/5/2018	2	Mel Vincent	Mel Vincent Park Restrooms	\$ 139,500.00	\$ 166,253.78		\$ 441,984.70				8460
Public Hearing 7/5/2018	3	Nancy Bush	Nancy Bush Pavillion	\$ 65,000.00	\$ 31,537.74		\$ 275,730.92				8447
	4		Community Center Classroom and Auditorium Enhancements	\$	\$ -		\$ 244,193.18				
	5		Dos Caminos Expansion and ADA	\$	\$ -		\$ 244,193.18				
				\$	\$ -		\$ 244,193.18				
<b>TOTALS</b>				<b>\$ 629,500.00</b>	<b>\$ 230,159.82</b>		<b>\$ 244,193.18</b>				
CRESTVIEW											
				\$ -	\$ -	\$ 21,612.25	\$ 21,612.25			6/7/2023	
<b>TOTALS</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ 21,612.25</b>	<b>\$ 21,612.25</b>				
HABITAT FOR HUMANITY											
				\$ -	\$ -	\$ 35,242.00	\$ 35,242.00			3/6/2024	
<b>TOTALS</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,242.00</b>	<b>\$ 35,242.00</b>				
SHEA HOMES											
				\$ -	\$ -	\$ 1,264,500.00	\$ 1,264,500.00			11/21/2024	
<b>TOTALS</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,264,500.00</b>	<b>\$ 1,264,500.00</b>				
Williams Homes											
				\$	\$	\$ 2,840,447.45	\$ 2,840,447.45			7/29/2027	
<b>TOTALS</b>				<b>\$</b>	<b>\$</b>	<b>\$ 2,840,447.45</b>	<b>\$ 2,840,447.45</b>				
Somis Ranch Phase 1											
				\$	\$	\$ 347,625.00	\$ 347,625.00			8/5/2027	
<b>TOTALS</b>				<b>\$</b>	<b>\$</b>	<b>\$ 347,625.00</b>	<b>\$ 347,625.00</b>				
Somis Ranch Phase 2											
				\$	\$	\$ 278,100.00	\$ 278,100.00			10/20/2027	
<b>TOTALS</b>				<b>\$</b>	<b>\$</b>	<b>\$ 278,100.00</b>	<b>\$ 278,100.00</b>				
Barry 60 LP											
				\$	\$	\$ 313,508.00	\$ 313,508.00			3/15/2028	
<b>TOTALS</b>				<b>\$</b>	<b>\$</b>	<b>\$ 313,508.00</b>	<b>\$ 313,508.00</b>				
<b>Grand Total</b>				<b>\$ 6,460,100.00</b>	<b>\$ 4,526,978.77</b>	<b>\$ 11,090,795.40</b>	<b>\$ 6,563,816.63</b>				

### California CLASS

Investment Name	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22
<b>California CLASS</b>									1.51%
	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23
<b>California CLASS</b>	2.36%	2.61%	3.10%	3.80%	4.19%	4.53%	4.70%	4.77%	5.00%

### Ventura County Pool

Investment Name	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22
<b>Ventura County Pool</b>	0.30%	0.31%	0.33%	0.38%	0.41%	0.56%	0.67%	0.87%	1.31%
	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23
<b>Ventura County Pool</b>	1.60%	1.78%	1.97%	2.34%	2.79%	3.06%	3.20%	3.16%	3.65%

- Rates are determined at the end of the month

### Local Agency Investment Fund (LAIF)

Investment Name	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22
<b>Local Agency Investment Fund (LAIF)</b>	0.20%	0.21%	0.23%	0.28%	0.37%	0.52%	0.68%	0.86%	1.09%
	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23
<b>Local Agency Investment Fund (LAIF)</b>	1.28%	1.51%	1.77%	2.01%	2.17%	2.43%	2.62%	2.83%	2.87%

### Pacific Western Bank

Investment Name	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22
<b>Pacific Western Bank</b>	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%
	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23
<b>Pacific Western Bank</b>	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%

**PLEASANT VALLEY RECREATION AND PARK DISTRICT  
STAFF REPORT / AGENDA REPORT**

**TO: BOARD OF DIRECTORS**

**FROM: MARY OTTEN, GENERAL MANAGER**  
**By: Justin Kiraly, Administrative Services Manager**

**DATE: June 7, 2023**

**SUBJECT: CONSIDERATION AND APPROVAL OF RESOLUTION  
NO. 737 UPDATING AUTHORIZED SIGNATURES FOR  
WIRE TRANSFERS WITH VENTURA COUNTY  
TREASURY POOL**

**SUMMARY**

The start of every fiscal year the District Board is required to approve a resolution updating the signatures as to who is authorized to sign and/or may authorize wire transfers for Pleasant Valley Recreation and Park District from the Ventura County Treasury Pool.

**BACKGROUND**

At the November 5, 2015 Board meeting, the Board approved Resolution No. 550 authorizing the District to invest District funds with the Ventura County Treasury Pool. The Ventura County Pool requires an annual Board approved document or resolution identifying the authorized party to sign and/or authorize wire transfers for Pleasant Valley Recreation and Park District. This resolution along with the Signature Authorization Form for Local Agencies for fiscal year 2023-2024 must be completed and returned to the Auditor-Controller in order to process any further deposits or withdrawals with the Ventura County Pool.

**ANALYSIS**

The Ventura County Auditor-Controller Office requires any agency that uses the Ventura County Financial Management System (VCFMS) to record financial information, or invests in the County's Treasury Pool, to update the Signature Authorization Form for Local Agencies on an annual basis. This form must be accompanied by Board resolution or other Board approved documentation identifying specific individuals or positions. The resolution states that Mary Otten - General Manager, Justin Kiraly - Administrative Services Manager and Elaine Magner - Board Chair are authorized signatures.

**FISCAL IMPACT**

No fiscal impact with this Board action.

**RECOMMENDATION**

It is recommended the Board of Directors consider and approve Resolution No. 737 for Ventura County Pool, updating signatures as to who is authorized to sign and/or authorize wire transfers for fiscal year 2023-2024 for the Pleasant Valley Recreation & Park District.

**ATTACHMENTS**

1) Resolution No.737 (2 pages)

**RESOLUTION NO. 737**

**A RESOLUTION OF THE BOARD OF DIRECTORS FOR THE  
PLEASANT VALLEY RECREATION AND PARK DISTRICT  
UPDATING AUTHORIZED SIGNATURES FOR WIRE  
TRANSFERS OF DISTRICT FUNDS  
IN THE VENTURA COUNTY TREASURY POOL**

WHEREAS, California Government Code Section 53684 allows the Administrative Services Manager, with consent of the County Treasurer-Tax Collector, to deposit the excess District funds in the County Treasury Pool for the purpose of investment by the County Treasurer-Tax Collector; and

WHEREAS, the existing District Investment Policy adopted on April 1, 2015, authorizes the investment of excess District funds in county investment pools; and

WHEREAS, the Administrative Services Manager has determined that the deposit of excess District funds in the Ventura County Treasury Pool in accordance with Section 53684 of the California Government Code is in the best interest of the Pleasant Valley Recreation and Park District; and

WHEREAS, Resolution No. 550 was passed on November 5, 2015, authorizing and requesting the investment of excess funds in the Ventura County Treasury Pool; and

WHEREAS, the Ventura County Auditor-Controller Office requires any agency that uses the Financial Management System to record financial information or invests in the County's Treasury Pool to update the Signature Authorized Form for Local Agencies for fiscal year 2023-2024; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Pleasant Valley Recreation and Park District as follows:

1. The following Pleasant Valley Recreation and Park District officers or their successors in office shall be authorized to sign or order the deposit or withdrawal of funds in the Ventura County Treasury Pool:

Mary Otten, General Manager; and  
Justin Kiraly, Administrative Services Manager; and  
Elaine Magner, Board Chair



**PASSED AND ADOPTED** by the Board of Directors of Pleasant Valley Recreation and Park District this 7<sup>th</sup> day of June 2023, by the following vote:

**AYES:** \_\_\_\_\_  
**NAYS:** \_\_\_\_\_  
**ABSENT:** \_\_\_\_\_

\_\_\_\_\_  
Elaine Magner, Board Chair  
PLEASANT VALLEY RECREATION  
AND PARK DISTRICT

Attested:

\_\_\_\_\_  
Bev Dransfeldt, Secretary  
PLEASANT VALLEY RECREATION  
AND PARK DISTRICT

**PLEASANT VALLEY RECREATION AND PARK DISTRICT  
STAFF REPORT / AGENDA REPORT**

**TO: BOARD OF DIRECTORS**

**FROM: MARY OTTEN, GENERAL MANAGER**  
**By: Nick Marienthal, Park Supervisor**

**DATE: June 7, 2023**

**SUBJECT: CONSIDERATION AND APPROVAL TO EXTEND THE TREE TRIMMING CONTRACT BETWEEN THE DISTRICT AND WEST COAST ARBORIST FOR A TERM OF ONE YEAR**

**SUMMARY**

The District currently has 3,388 trees inventoried with an estimated value of \$15,400,000. Due to a lack of necessary equipment and staffing, the District began using third-party tree maintenance contractors in 2008 to help offset some of the District's bigger tree trimming jobs. In 2017 the District entered into a five-year agreement with West Coast Arborist (WCA) to inventory all of the District's trees and set a starting point for grid pruning all District parks with the option to extend for three one year terms.

**BACKGROUND**

Since the District entered into an agreement with WCA in 2017, the following has been completed:

- Complete inventory of all 28 parks – 3,388 trees
- 592 trees have been fully pruned
- 19 parks have been grid pruned -1,866 trees
- 137 new trees planted
- Charter Oak windrow:
  - 84 Eucalyptus trees removed
  - 172 Eucalyptus trees pruned
  - 55 new trees planted

It is important for the District to manage and maintain the overall health and preservation of its urban forest. When the contract first started the District was on an 8–10-year grid pruning cycle. With increases to the budget the District is now on a 6–7-year cycle and is working towards the goal of a 4-year cycle, where all the parks will be on a 4 year rotation for pruning. Charter Oak windrow Eucalyptus removals will be completed in approximately 8-10 years which will allow staff to allocate that portion of the budget to grid pruning, planting new trees, and emergencies. The approach of grid pruning reduces both the potential of tree failure and the District's liability in addition to creating good tree structure and shape.

## **ANALYSIS**

Over the course of the contract Staff has worked well with WCA to successfully implement the grid pruning cycle set by each Fiscal Years budget. WCA crews work diligently and safely to complete each work order. In the current contract there is the option for up to three (3) one-year extensions. This would be the second extension to the contract, if approved.

The scope of service will remain the same where the contractor will be responsible for maintaining a web-based software, Arbor Access and updating it with any work they perform such as grid pruning, palm tree pruning, tree removal, stump grinding, and full pruning which are all included in the current contract. District staff will still be responsible for inputting all in-house tree trimming, removals, stump grinding and tree planting into Arbor Access. All work performed by WCA will be performed in accordance with the International Society of Arboriculture.

Staff has been in verbal discussions regarding a contract extension and negotiating a rate for services. WCA is asking for a 3% increase per line item to extend the contract for one year. If the Board approves the extension, the District will still be able to achieve the grid pruning schedule; however, if there are several tree emergencies the grid pruning cycle may be cut by one park.

## **ALTERNATIVE OPTIONS:**

The Board may choose not to take the recommended action on this item. The alternative actions available are:

- Allow the current contract to expire (July 1, 2023) and direct District staff to maintain all tree care within the District. This action would require the District to invest in both capital out-lay for equipment as well as additional staffing.
- Allow the current contract to expire (July 1,2023) and initiate a Request for Proposal (RFP) for contractual tree services.

## **FISCAL IMPACT**

There is no negative financial impact associated with this action. Funding for the extension and the 3% increase is contained in the FY 2023/2024 budgets (line item 6719 tree care).

## **RECOMMENDATION**

It is recommended that the Board of Directors approve the one-year extension from July 1, 2023, through June 30,2024, for the tree trimming contract between the District and West Coast Arborist.

## **ATTACHMENTS**

- 1) West Coast Arborist Agreement (14 pages)
- 2) Second Amendment to the Agreement (2 pages)
- 3) Current price sheet “Exhibit B” (1 page)
- 4) 3% proposed itemized price sheet “Exhibit B-1” (1 page)

**CONTRACT FOR TREE TRIMMING AND TREE MAINTENANCE SERVICES AS IDENTIFIED IN RFP NO. PVRPD- TS2017**

This Contract for Tree Trimming and Tree Maintenance Services (“Contract”) is made and entered into in the County of Ventura, State of California, this July 3, 2017, by and between the Pleasant Valley Recreation and Park District, a special district (“District”), and West Coast Arborist (“Contractor”).

**WHEREAS**, The District desires to hire Contractor to perform Tree Trimming and Tree maintenance services specified herein; and

**WHEREAS**, Contractor represents that Contractor and/or Contractor’s personnel have the qualifications and experience to properly perform such services;

**NOW, THEREFORE**, District and Contractor hereby agree as follows:

**1. Scope of Services**

Contractor shall furnish District with tree maintenance services at all District owned facilities, as more particularly set forth in Exhibit A attached hereto and incorporated by this reference in full herein.

**2. Method of Performing Services**

Subject to the terms and conditions of this Contract, Contractor shall perform the services in the method, detail, and means of performing the services as set forth in Exhibits A, the District’s Request for Proposals, and B, Contractor’s Proposal. If there is a conflict in language the contract will prevail.

**3. Standard of Performance**

- a. All work shall be completed in a competent manner according to standard practices of the industry. All persons engaged in the work, including subcontractors, will be considered employees of the Contractor. The Contractor will be held responsible for their work. The District will deal directly with and make all payments to the Contractor.
- b. Subcontracting of any or all of the work to be done will in no way relieve the Contractor of any part of responsibilities under the contract.
- c. Periods of performance may be extended if the facts as to the cause of delays justify such extension in the opinion of the General Manager.

**4. Nonexclusive Services**

This Contract shall not be interpreted to prevent or preclude Contractor from rendering any services for Contractor’s own account or to any other person or entity as Contractor in its sole discretion shall determine. Contractor agrees that performing such services will not materially interfere with services to be performed for the District.

**5. Coordination of Services**

All services are to be coordinated with the Park Service Manager or designee ("Park Supervisor") and shall be performed under the general direction of the General Manager.

**6. Place of Work**

Contractor shall perform the services provided for in this Contract at all District owned sites.

**7. Correction of Errors**

Contractor agrees to correct, at its expense, all errors which may be disclosed during review of Contractor's services. Should Contractor fail to make such corrections in a reasonably and timely manner, such corrections shall be made by District, and the cost thereof shall be paid by Contractor.

**8. Time for Performance**

All services performed under this Contract shall be completed pursuant to the schedule provided in Exhibit A (Tree Trimming and Tree Maintenance services Proposal) attached hereto and incorporated by this reference in full herein.

**9. Principal in Charge**

Contractor hereby designates **Mr. Patrick Mahoney** as its principal-in-charge and person responsible for necessary coordination with Park Service Manager or designee.

**10. Permits, Licenses, Certificates**

Contractor, at Contractor's sole expense, shall obtain and maintain during the term of this Contract, all City, State and Federal permits, licenses, and certificates required in connection with the performance of services under this Contract, including a City of Camarillo business license.

Contractor shall be required to possess a State of California C-27 Landscape Contractor's license and a C-19/D49 (Limited Specialty/Tree Service). Also; a California Department of Pesticide Regulation pesticide applicators/operators certificate in the appropriate categories prior to signing a written agreement with the District.

**11. District's Responsibility**

District shall cooperate with Contractor as may be reasonably necessary for Contractor to perform its services. Park Service Manager agrees to provide direction to Contractor as requested regarding particular project requirements.

**12. Term of Contract**

The awarded contract term is five (5) years, effective from the date of execution of the contract, with the District's option to extend the contract on the same terms for up to three (3) additional one (1) year periods as described below. The District shall not be required to provide "cause" or any reason whatsoever; should it elect not to renew. The contract term and all extensions thereto shall not exceed a total of eight (8) years.

Option to Extend for Good Performance: The District may, at its option, and with the approval of the Contractor, extend the period of the agreement for an additional 12 months up to 3 times. Contractor shall be notified in writing by the District Park Service Manager of the District's

intention to extend the contract period at least ninety (90) calendar days prior to the expiration of the contract. Any price increases or decreases shall be negotiated at time of contract extension.

### **13. Cancellation**

The District reserves the right to cancel this contract at any time if the Contractor fails to provide adequate service or comply with specifications by giving the Contractor thirty (30) days written notice of its intent to do so.

### **14. Default**

If Contractor defaults in its performance of any provision contained in this Contract Agreement, it shall be lawful for District to exercise any and all remedies which may be available to District pursuant to law, and it shall be lawful for District to exercise any and all remedies granted to District pursuant to this Contract Agreement. Each and every covenant and Agreement contained herein to be kept and performed by Contractor is expressly made a condition of this Contract Agreement, and upon the breach thereof, if not remedied by Contractor, District may exercise any and all rights of termination of this Contract Agreement. In the event District determines that Contractor has defaulted in any of its obligations under this Agreement, District shall deliver to Contractor a written notice advising Contractor of the provisions of this Agreement in which it is in default. The notice may also serve as notification that Contractor shall have a right to remedy its defaults in performance of its obligations under this Agreement in accordance with the provisions of this paragraph. If Contractor defaults in the performance of any other obligation under this Agreement, Contractor shall have a period of ten (10) days within which to remedy such default. If Contractor does not remedy a default in its obligations under this Contract Agreement pursuant to the remedy provisions provided above, all rights terminate upon delivery to Contractor of a notice of termination by the District.

### **15. Compensation**

District agrees to pay Contractor for the services provided under this Contract in the amounts at the rates provided in **Exhibits "B"** attached hereto and incorporated by this reference in full herein.

#### **a. Final Pricing**

**EXHIBIT "B"**  
**SCHEDULE OF PAYMENT**  
**SCHEDULE OF TREE WORK COMPENSATION**

The Contractor understands the tree population of the Pleasant Valley Recreation District and agrees to provide the specific services to the District as listed in the Bid Proposal.

**1. GRID OR ANNUAL TREE TRIMMING**

A systematic tree trimming program composed of existing grid or pre-designed districts that are trimmed in their entirety on a set schedule. Trees in a grid will include all large, medium and small trees. All trimming is performed in accordance with the standards established by the international Society of Arboriculture, American National Standards Institute and the City.

<b>UNIT</b>	<b>UNIT PRICE</b>
Per tree	\$ 75.00

**2. FULL TRIM BASED ON SERVICE OR SPECIAL REQUESTS**

Trees requiring service prior to their regularly scheduled grid or annual trim to rectify a specific problem such as blocking street lighting or signs, right-of-way clearance for utility lines, or broken limbs will be performed as a "Service Request."

<u>Size</u>	<u>Unit</u>	<u>Unit price</u>
0-6" dbh	per tree	\$ <u>55.00</u>
7-12" dbh	per tree	\$ <u>105.00</u>
13-18 dbh	per tree	\$ <u>139.00</u>
19-24 dbh	per tree	\$ <u>235.00</u>
25-30 dbh	per tree	\$ <u>235.00</u>
31-36 dbh	per tree	\$ <u>365.00</u>
37-42 dbh	per tree	\$ <u>429.00</u>
43 dbh & over	per tree	\$ <u>559.00</u>

**3. PALM TREE TRIMMING**

	<u>Unit</u>	<u>Unit price</u>
Coco Palm, any size	per tree	\$ <u>60.00</u>
Washingtonia Palm, any size	per tree	\$ <u>70.00</u>
Canary island Date Palm, any size	per tree	\$ <u>295.00</u>

**4. TREE REMOVAL**

	<u>Unit</u>	<u>Unit price</u>
Complete tree and stump removal	per dbh	\$ <u>37.00</u>
Tree removal only	per dbh	\$ <u>24.00</u>
Stump only removal	per dbh	\$ <u>13.00</u>

**5. TREE PLANTING**

	<u>Unit</u>	<u>Unit price</u>
15 gallon tree	per tree	\$125.00
15 gallon tree with root barrier	per tree	\$150.00
24 inch box tree	per tree	\$ 250.00
24 inch box tree with root barrier	per tree	\$ 285.00

**6. TREE WATERING**

<u>Unit</u>	<u>Per day</u>	<u>Unit price</u>
per tree	\$ 600.00	\$ 7.00

**7. CREW RENTAL**

Per man hour  
\$ 75.00

Standard maintenance crew of three (3) persons, one (1) chipper truck, one (1) aerial tower truck and chipper and all necessary saws and hand tools

**8. CREW RENTAL (overtime)**

Per man hour  
\$ 112.00

Standard maintenance crew of three (3) persons, one (1) chipper truck, one (1) aerial tower truck and chipper and all necessary saws and hand tools.

**9. EQUIPMENT RATES**

List additional equipment you have available and the rates for each.

**10. MATERIAL AT COST PLUS \_\_\_\_\_ 15%**

**11. ARBORIST SERVICES**

Per hour      \$125.00

Arborist services provided by the hour as prescribed per the Special Provisions of these Specifications.

**12. EMERGENCY CREW RENTAL**

Per man hour      \$112.00

**13. TREE MASTER PLAN**

Lump Sum      \$15,000.00

**14. Equipment Rates**

Loader	<u>Per hour</u>	\$125.00
Crane	<u>Per hour</u>	\$125.00
95-ft. Aerial Tower	<u>Per hour</u>	\$125.00



The undersigned hereby accepts the Final Pricing amounts as identified in **section #15 Compensation.**

\_\_\_\_\_  
Signature

  
\_\_\_\_\_  
Signature

Contractor agrees that payment by District shall not constitute nor be deemed a release of the responsibility and liability of Contractor or its employees, subcontractors, agents and sub-contractors for the accuracy and competency of the information provided and/or services performed hereunder, nor shall such payment be deemed to be an assumption of responsibility or liability by District for any defect or error in the services performed by Contractor, its employees, subcontractors, agents and sub-Contractors.

**16. Prevailing Wages**

In accordance with California Labor Code Section 1771, Contractor shall pay not less than the general prevailing rate of per diem wages for work of a similar character in the locality in which the Work is to be performed, and not less than the general prevailing rate of per diem wages for holiday and overtime work fixed as provided in the California Labor Code to all workers engaged in performing the Work in accordance with California Labor Code Section 1770 and the State of California Director of Industrial Relations General Prevailing Wage Determination for Tree Trimming in Ventura County. In accordance with California Labor Code Section 1773, the District has obtained the general prevailing rate of per diem wages and the general rate for holiday and overtime work in the locality in which the Work is to be performed for each craft, classification or type of worker needed to perform the project. In accordance with California Labor Code Section 1773.2, copies of the prevailing rate of per diem wages are on file at the District's Public Works Department and will be made available on request. Throughout the performance of the Work the Contractor must comply with all provisions of the Contract Documents and all applicable laws and regulations that apply to wages earned in performance of the Work.

**17. Records**

Contractor shall provide the Park Service Manager with a completed Request for Taxpayer Identification Number and Certification, as issued by the Internal Revenue Service.

If any sales tax is due for services performed by Contractor or materials or products provided to the District by Contractor, Contractor shall pay the sales tax. District shall not reimburse Contractor for sales taxes paid by Contractor.

**18. Method of Payment**

District agrees to pay Contractor monthly upon satisfactory completion of the services and upon submission by Contractor of an invoice delineating the services performed, in a form satisfactory to Park Service Manager. The invoice shall identify services by project as specified by the Park Service Manager.

Contractor agrees to maintain current monthly records, books, documents, papers, accounts and other evidence pertaining to the services performed and costs incurred. Such items shall be adequate to reflect the time involved and cost of performing the services. Contractor shall provide Park Service Manager with copies of payroll distribution, receipted bills and other documents requested for justification of the invoice.

#### **19. Responsibility for Expenses**

All expenses incident to the performance of services under this Contract shall be done by the Contractor, including, but not limited to rent, vehicle, and travel, entertainment and promotion, general liability and health insurance, workers' compensation insurance, and all compensation and benefits of employees or agents engaged by Contractor. Contractor shall, at its own cost and expense, supply all personal property necessary or appropriate to perform the services provided for under this Contract, including, but not limited to any personal property used by employees and agents of Contractor in the performance of such services.

#### **20. Non-Appropriation of Funds**

Payments to be made to Contractor by District for services performed within the current fiscal year are within the current fiscal budget and within an available, unexhausted and unencumbered appropriation of District funds. In the event District does not appropriate sufficient funds for payment of Contractor's services beyond the current fiscal year, this Contract shall cover payment for Contractor's services only up to the conclusion of the last fiscal year in which District appropriates sufficient funds and shall automatically terminate at the conclusion of such fiscal year.

#### **21. Maintenance and Inspection of Records**

Contractor agrees that District or its auditors shall have access to and the right to audit and reproduce any of Contractor's relevant records to ensure that District is receiving all services to which District is entitled under this Contract or for other purposes relating to the Contract. Contractor shall maintain and preserve all such records for a period of at least three years after the expiration of this Contract, or until an audit has been completed and accepted by District. Contractor agrees to maintain all such records in District or to promptly reimburse District for all reasonable costs incurred in conducting the audit at a location other than in District, including but not limited to expenses for personnel, salaries, private auditor, travel, lodging, meals and overhead.

#### **22. Confidentiality of Information**

Any documents and materials given to or prepared or assembled by Contractor under this Contract shall be confidential and shall not be made available to any third person or organization by Contractor without prior written approval of the Park Service Manager.

### **23. Indemnity**

The Contractor hereby agrees to defend at his own cost and to indemnify and hold harmless the District and its officers, agents, volunteers and employees ("District's Parties"), from and against any and all liability, damages, costs, losses, claims, and expenses, howsoever caused, resulting directly or indirectly from or connected with the performance of the Contract (including but not limited to such liability, costs, damage, loss, claim, or expense arising from (a) the death or injury to an agent or employee of the Contractor, subcontractor, the District, the District's Parties or a District visitor, (b) loss of, damage to, or destruction of the property of Contractor, subcontractor, the District, the District's Parties, a District visitor, or of any agent or employee of the Contractor or a subcontractor, (c) the failure to pay or properly pay prevailing wages, or (d) the failure to maintain adequate insurance coverage), except where such liability, damages, costs, losses, claims or expenses are caused solely by the negligent or wrongful acts of the District or District's Parties in connection with the general supervision or direction of the work to be performed hereunder. The Contractor in addition to the foregoing, specifically shall indemnify and save harmless the District and the District's Parties from any liability by reason of California safe place statutes or similar provisions pertaining to the work place or safety of materials or equipment supplied by the District or others at the direction of the District and used in the performance of the work hereunder.

The Contractor shall indemnify the District and District Parties from all loss, damage, liability, cost, and expense to which any such parties may be put by reason of any negligent or wrongful act or omission on the part of the Contractor's employees or agents engaged in the work to be done hereunder in supervising the erection or installation of any apparatus which may be required by or incidental to performance of this contract.

Contractor shall require his subcontractors to afford the same degree of indemnification to the District that is required of Contractor, and shall incorporate identical indemnity provisions in all contracts between Contractor and his subcontractors.

### **24. Insurance**

Contractor shall obtain and maintain during the performance of any services under this Contract the insurance coverage as specified herein by this reference, issued by a company satisfactory to the District, unless the District waives, in writing, the requirement that Contractor obtain and maintain such insurance coverage. Maintenance of proper insurance coverage by Contractor is a material element of this Contract. Contractor's failure to maintain or renew insurance coverage or to provide evidence of renewal may be considered as a material breach of this Contract.

Contractor shall carry, and shall require all of his subcontractors to carry insurance in limits or amounts not less than the following:

Contractor shall procure and maintain for the duration of the contract the following insurance coverage's and limits against claims for injuries to persons or damage to property, which may

arise from or in connection with the performance of the work covered by this agreement by the Contractor, his agents, representatives, employees or subcontractors:

<u>COVERAGE PER OCCURRENCE</u>	<u>COMBINED</u> <u>ISO FORM</u>	<u>SINGLE LIMIT</u>
Comprehensive General Liability or Broad Form General Liability	GL 00 02 01 73 Rev GL 04 04 05 81	\$3,000,000 \$3,000,000
Business Auto	CA 00 01 01 87	\$1,000,000
Worker's Compensation		Statutory Limit
• Including Employers' Liability And Waiver of Subrogation		\$1,000,000

Worker's Compensation. The Contractor shall comply with all of the provisions of the Workmen's Compensation Insurance and Safety Acts of the State of California, the applicable provisions of Division 4 and 5 of the California Labor Code and all amendments thereto; and all similar State or Federal acts or laws applicable.

Contractor shall provide Additional Insured Endorsements for General Liability & Auto coverage's and endorsements or other proof of coverage for the following specific coverage's:

- Environmental hazards, collapse, and underground property coverage;
- Contractual liability; and
- Products and completed operations.

Combined single limit per occurrence shall include coverage for bodily injury, personal injury, and property damage for each accident.

If Commercial General Liability insurance or other form with a general aggregate limit is used, the policy shall be endorsed such that the general aggregate limit shall apply separately to this contract and a copy of the endorsement provided to the District.

Policies of all subcontractors shall be subject to the same requirements and provisions outlined above applying to Contractor.

Each insurance policy required by this subsection shall be endorsed to state that coverage shall not be suspended, voided, cancelled by either party, reduced in coverage or in limits, except after thirty (30) days written notice by certified mail, return receipt requested, has been given to:

Pleasant Valley Recreation and Park District  
ATTN: PARK OFFICE  
1605 E Burnley Street  
Camarillo, CA 93010

Contractor shall furnish to the District certificates of Liability Insurance and endorsements duly authenticated, given evidence of insurance coverages required in the contract and other evidence of or copy of policy as may be reasonably required by the District from time to time. The insurance shall be placed with insurers with the current year Best's Key Rating Guide of not less than A:VII where A = Excellent and VII = \$50,000,000 thru \$100,000,000. The insurer must be a "California Admitted" carrier.

All subcontractors employed on the work referred to in these Terms and Conditions shall meet the insurance requirements set forth for Contractor. Contractor shall furnish certificates of insurance and endorsements for each subcontractor at least five (5) days prior to the subcontractor entering the job site, or contractor shall furnish the District an endorsement including all subcontractors as insured under its policy. Self-insured contractor will provide equivalent documentation and proof of coverage naming the district, as outlined above.

Worker's Compensation Insurance and Comprehensive Liability Insurance (bodily injury, personal injury and property damage) including automobiles and including liability assumed by Contractor, is to be procured and maintained at the sole expense of Contractor during the performance of any work or activities under this contract. The insurer shall agree to waive all rights and subrogation against the District and District's Parties for losses arising from work performed by the Contractor for the District.

The Comprehensive Liability Insurance shall name the District and District's Parties as insureds with respect to liability of any nature arising out of or incidental to the performance of his Contract, and shall further provide that the protection afforded the District and District's Parties shall be primary insurance protection and not contributing with any other valid and collectible insurance of the District.

#### **25. Independent Contractor**

District and Contractor agree that in the performance of the services, Contractor shall be, and is; an independent contractor, and that Contractor and its employees are not employees of District. Contractor has and shall retain the right to exercise full control over the employment, direction, compensation and discharge of all persons assisting Contractor. Contractor shall be solely responsible for, and shall save District harmless from, all matters relating to the payment of Contractor's employees, agents, and subcontractors including compliance with social security requirements, Federal and State income tax withholding and all other regulations governing employer-employee relations. Contractor acknowledges that Contractor and Contractor's employees and subcontractors are not entitled to receive from District any of the benefits or rights afforded employees of District, including but not limited to reserve leave, sick leave, vacation leave, holiday leave, compensatory leave, Public Employees Retirement System benefits, or health, life, dental, short term & long-term disability and workers' compensation

insurance benefits.

**26. Conflict of Interest**

Contractor shall promptly inform Park Service Manager of any contract, arrangement, or interest that Contractor may enter into or have during the performance of this Contract that may conflict with District's interests. This requirement includes contracts and arrangements with manufacturers, suppliers, contractors or other clients whose interests might be served by the services performed under this Contract and Contractor's or Contractor's clients' interest in land that might be affected by the services. Contractor shall take such measures as are necessary in the performance of this Contract to prevent actual or appearances of conflicts of interest.

District. No officer or employee of District shall have a financial interest in this Contract nor shall any such officer or employee participate in any decision relating to the Contract which affects his financial interest or the financial interest of any corporation, partnership or association in which he is interested, in violation of any State statute or regulation.

Contractor. Contractor warrants that it has not paid or given and will not pay or give any third party any money or other consideration for obtaining this Contract. Contractor shall comply with all conflict of interest laws and regulations including, without limitation, District's Conflict of Interest Code which is on file in the District's office.

**27. Assignability of Contract**

Contractor agrees that this Contract contemplates personal performance by Contractor and is based upon a determination of Contractor's personnel's unique competence, experience and specialized knowledge. Assignments of any or all rights, duties, or obligations of Contractor under this Contract will be permitted only with the express written consent of Park Supervisor Matthew Parker, which consent may be withheld for any reason.

**28. Successors and Assigns**

Contractor and District agree that this Contract shall be binding upon and inure to the benefit of the heirs, executors, administrators, successors and assigns of Contractor and District.

**29. Fair Employment Practices**

Contractor agrees that, during the performance of this Contract, Contractor and any other parties with whom Contractor may subcontract shall adhere to equal opportunity employment practices to assure that applicants and employees are treated equally and are not discriminated against because of their race, color, religion, ancestry, national origin, disability, sex, marital status, age, or any other status protected by law.

Contractor agrees that all persons employed by Contractor shall be treated equally by Contractor without regard to or because of race, color, religion, ancestry, national origin, disability, sex, marital status, age, or any other status protected by law, and in compliance with all antidiscrimination laws of the United States of America, the State of California, County of Ventura, and City of Camarillo.

Contractor agrees to state in all of its solicitations or advertisements for applicants for employment that all qualified applicants shall receive consideration for employment without regard to their race, color, religion, ancestry, national origin, disability, sex, marital status, age, or any other status protected by law.

Contractor shall provide Districts staff with access to and, upon request by Park Service Manager, provide copies to Park Service Manager of all of Contractor's records pertaining or relating to Contractor's employment practices, to the extent such records are not confidential or privileged under State or Federal law.

**30. Force Majeure**

Contractor and District agree that neither District nor Contractor shall be responsible for delays or failures in performance resulting from acts beyond the control of either party. Such acts shall include, but not be limited to acts of God, strikes, lockouts, riots, acts of war, epidemics, governmental regulations imposed after this Contract was executed, fire, communication line failures, earthquakes, or other disasters.

**31. Time of Essence**

Contractor and District agree that time is of the essence in regard to performance of any of the terms and conditions of this Contract.

**32. Covenants and Conditions**

District and Contractor agree that the construction and interpretation of this Contract and the rights and duties of District and Contractor hereunder shall be governed by the laws of the State of California.

**33. Compliance with Laws**

Contractor agrees to comply with all City, State, and Federal laws, rules, and regulations, now or hereafter in force, pertaining to the services performed by Contractor pursuant to this Contract including all environmental laws and applicable mandatory standards and policies relating to energy efficiency and all air pollution control rules and regulations including but not limited to the requirements of Government Code Section 11017.

**34. Severability**

District and Contractor agree that the invalidity in whole or in part of any provision of this Contract shall not void or affect the validity of any other provision.

**35. Waiver**

District and Contractor agree that no waiver or a breach of any provision of this Contract by either Contractor or District shall constitute a waiver of any other breach of the same provision or any other provision of this Contract. Failure of either District or Contractor to enforce at any time, or from time to time, any provision of this Contract, shall not be construed as a waiver of such provision or breach.

**36. Counterparts**

District and Contractor agree that this Contract may be executed in two or more counterparts, each of which shall be deemed an original.

**37. Expenses of Enforcement**

Contractor and District agree that the prevailing party's reasonable costs, attorneys' fees (including the reasonable value of the services rendered by the District's legal Counsel Office) and expenses, including investigation fees and expert witness fees, shall be paid by the non-prevailing party in any dispute involving the terms and conditions of this Contract.

**38. Authority to Execute**

District acknowledges that the person executing this Contract has been duly authorized by the District to do so; on behalf of District.

Contractor acknowledges that the person executing this Contract has been duly authorized by Contractor to do so; on behalf of Contractor.

**39. Notices**

Any notices to Contractor may be delivered personally or by mail addressed to:

**West Coast Arborists, Inc.  
Attention: Patrick Mahoney  
2200 E. Via Burton St.  
Anaheim, CA 92806  
T: (714) 991-1900  
F: (714) 956-3745**

Any notices to District may be delivered personally or by mail addressed to:

**Pleasant Valley Recreation and Park District  
Attention: Park Office, Matthew Parker  
480 Skyway Drive  
Camarillo, California 93010**



**40. Amendment**


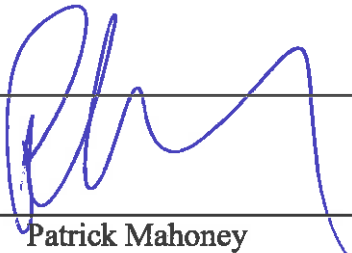


District and Contractor agree that the terms and conditions of the Contract may be reviewed or modified at any time. Any modifications to this Contract, however, shall be effective only when agreed to in writing by both Park Service Manager and Contractor.

**41. Entire Contract**

District and Contractor agree that this Contract and the accompanying attachments constitutes the entire Contract of the parties regarding the subject matter described herein and supersedes all prior communications, Contracts, and promises, either oral or written.

District:  
**Pleasant Valley Recreation and Park District**  
**1605 E. Burnley St.**  
**Camarillo, CA 93010**

Contractor:  
**West Coast Arborists, Inc.**  
**2200 E. Via Burton St.**  
**Anaheim, CA 92806**

By: <u></u> Mary Otten General Manager	By: <u></u> Patrick Mahoney President
Attest: <u></u> Mitchell Cameron Clerk of Board	By: <u></u> Richard Mahoney Vice President

**SECOND AMENDMENT TO CONTRACT SERVICES AGREEMENT  
FOR TREE TRIMMING AND TREE MAINTENANCE SERVICES**

This SECOND AMENDMENT TO CONTRACT SERVICES AGREEMENT (the “Second Amendment”) is made and entered into this 1<sup>st</sup> day of July 2023, by and between the PLEASANT VALLEY RECREATION AND PARK DISTRICT, a public agency (“District”), and West Coast Arborist, a California corporation (herein “Contractor”).

**RECITALS**

WHEREAS, District and Contractor entered into that certain Agreement entitled “Contract Services Agreement for Tree trimming and Tree maintenance services (the “Agreement”) on or about July 3, 2017; and

WHEREAS, District and Contractor entered into that certain “First Amendment to Contract Services Agreement for Tree trimming and Tree maintenance services (the “First Amendment”) on or about July 1, 2022; and

WHEREAS, it is the desire of the District and the Contractor to further amend the Agreement, as set forth in this Second Amendment.

**AGREEMENT**

NOW, THEREFORE, it hereby agreed that the Agreement, as amended, is further amended in the following particulars only:

SECTION 15. Effective July 1, 2023, the entire section of the Agreement, entitled “Compensation”, is replaced with Exhibit B-1, which exhibit is incorporated herein by this reference as if set forth in full.—. All references to Exhibit “B” in the Agreement after the date of this Second Amendment shall mean and refer to both Exhibit “B” and Exhibit “B-1”.

SECTION 12. Section 12 of the Agreement is hereby amended to extend the Term for completion of services for the agreement including this and all previous amendments to July 1, 2024.

SECTION 2. Except as expressly provided for in this Second Amendment, all other provisions of the Agreement, as amended, shall remain in full force and effect.

IN WITNESS WHEREOF, the parties have executed and entered into this Second Amendment as of the date first written above.

[SIGNATURES NEXT PAGE]

~~{delete previous four lines and page break as applicable}~~

**DISTRICT:**

By: \_\_\_\_\_  
Mary Otten, General Manager

Date: \_\_\_\_\_

**ATTEST:**

\_\_\_\_\_  
Jessica A. Puckett, Clerk

Date: \_\_\_\_\_

**CONTRACTOR:**

By: \_\_\_\_\_  
~~{insert name of principal}~~Patrick Mahoney  
~~{insert title}~~President

By: \_\_\_\_\_  
~~{insert name of principal}~~Richard Mahoney  
~~{insert title}~~Vice President

Address: 2200 E. Via Burton  
Anaheim, California 92806

Date: \_\_\_\_\_

~~[END OF SIGNATURES]~~



## Schedule of Compensation for Year 2022 - 2023

### Tree Maintenance Services performed by WCA, Inc.

Item	Description	Unit	Proposed Prices
1	Grid Pruning	Each	\$80.25
2	Full Pruning 0-6 DSH	Each	\$58.85
3	Full Pruning 7-12 DSH	Each	\$112.35
4	Full Pruning 13-18 DSH	Each	\$148.75
5	Full Pruning 19-30 DSH	Each	\$251.45
6	Full Pruning 31-36 DSH	Each	\$390.50
7	Full Pruning 37-42 DSH	Each	\$459.00
8	Full Pruning >42 DSH	Each	\$598.00
9	Coco Palm Pruning	Each	\$64.20
10	Washingtonia Palm Pruning	Each	\$75.00
11	Date Palm Pruning	Each	\$315.65
12	Tree & Stump Removal	Inch	\$39.60
13	Tree Only Removal	Inch	\$25.70
14	Stump Only Removal	Inch	\$13.90
15	Plant 15 Gal w/o RB	Each	\$133.75
16	Plant 15 Gal w/ RB	Each	\$160.50
17	Plant 24" Box w/o RB	Each	\$267.50
18	Plant 24" Box w/ RB	Each	\$305.00
19	Tree Watering	Each	\$7.50
20	Tree Watering	Day	\$642.00
21	Arborist Services	Man Hour	\$133.75
22	Crew Rental - per man	Man Hour	\$80.25
23	Emergency Response - per man	Man Hour	\$119.85
24	Specialty Equipment Rental	Hour	\$133.75

## EXHIBIT B

The current rates have been in place since 7/1/2017. The proposed rates reflect a cost adjustment of 7.0%. The current Consumer Price Index for the West Pacific region Class B/C is 9.0%. Upon approval, the rates will be effective 7/1/2022 and valid for 12 months.



## Schedule of Compensation for Year 2023 - 2024

### Tree Maintenance Services performed by WCA, Inc.

Item	Description	Unit	Proposed Prices
1	Grid Pruning	Each	\$82.65
2	Full Pruning 0-6 DSH	Each	\$60.60
3	Full Pruning 7-12 DSH	Each	\$115.70
4	Full Pruning 13-18 DSH	Each	\$153.20
5	Full Pruning 19-30 DSH	Each	\$259.00
6	Full Pruning 31-36 DSH	Each	\$402.20
7	Full Pruning 37-42 DSH	Each	\$472.75
8	Full Pruning >42 DSH	Each	\$616.00
9	Coco Palm Pruning	Each	\$66.15
10	Washingtonia Palm Pruning	Each	\$77.25
11	Date Palm Pruning	Each	\$325.00
12	Tree & Stump Removal	Inch	\$40.80
13	Tree Only Removal	Inch	\$26.45
14	Stump Only Removal	Inch	\$14.30
15	Plant 15 Gal w/o RB	Each	\$137.75
16	Plant 15 Gal w/ RB	Each	\$165.30
17	Plant 24" Box w/o RB	Each	\$275.50
18	Plant 24" Box w/ RB	Each	\$314.00
19	Tree Watering	Each	\$7.70
20	Tree Watering	Day	\$661.25
21	Arborist Services	Man Hour	\$137.75
22	Crew Rental - per man	Man Hour	\$82.65
23	Emergency Response - per man	Man Hour	\$123.45
24	Specialty Equipment Rental with operator	Hour	\$137.75

# EXHIBIT B-1

The Agreement is for 5 years with 3 annual options. There are 2 remaining options. We propose a 3% cost adjustment to help offset the rise in operating costs. Upon approval, the rates will be effective 7/1/2023 and valid for 12 months.

**PLEASANT VALLEY RECREATION AND PARK DISTRICT  
STAFF REPORT / AGENDA REPORT**

**TO: BOARD OF DIRECTORS**

**FROM: MARY OTTEN, GENERAL MANAGER**  
**By: Justin Kiraly, Administrative Services Manager**

**DATE: June 7, 2023**

**SUBJECT: CONSIDERATION AND ADOPTION OF RESOLUTION NO. 738 APPROVING ENGINEER'S REPORT, CONFIRMING DIAGRAM AND ASSESSMENT, AND ORDERING LEVY OF ASSESSMENTS FOR FY 2023-2024 FOR THE PARK MAINTENANCE AND RECREATION IMPROVEMENT DISTRICT FOR THE PLEASANT VALLEY RECREATION AND PARK DISTRICT**

**SUMMARY**

In 2001 the District hired SCI Consulting Group to establish the Assessment District which was formed to provide adequate revenues for park maintenance services as well as for expanding and improving park facilities to meet the growing demand placed on parks. A Resolution has been prepared to approve the engineer's report, confirm the diagram and assessment, and order a levy of assessments for the fiscal year 2023-2024 for the Park Maintenance and Recreation Improvement District for the Pleasant Valley Recreation and Park District and ordering a levy of assessment of \$46.17.

**BACKGROUND**

On April 4, 2001, by Resolution No. 356, after receiving a weighted majority of 58.7% of ballots in support of the proposed assessment, the Board of Directors ordered the formation of and levied the first assessment entitled, the Pleasant Valley Recreation and Park District Park Maintenance and Recreation Improvement Assessment District.

The assessments have been levied each year since FY 2001-2002. They have been used to improve and develop local parks and to enhance the maintenance of existing parks. In addition, the assessment revenues were anticipated to also be used to assist with the maintenance of new parks, including Pleasant Valley Fields.

On February 1, 2023, the Board adopted Resolution No. 730, directing the preparation of an Engineer's Report for the District and initiating the procedures for the continuation of the Assessment District for FY 2023-2024.

On May 3, 2023, the Board adopted Resolution No. 736, declaring intention to levy assessments for FY 2023-2024, preliminarily approving the Engineer's Report, and providing for Notice of Hearing for the Public Park Maintenance and Recreation Improvement District for the Pleasant Valley Recreation and Park District.

## **ANALYSIS**

To continue to levy the assessments, the Board on February 1, 2023, directed SCI Group, Inc., the assessment engineer, to prepare an Engineer's Report for FY 2023-2024. This Engineer's Report, which includes the proposed budget and the updated proposed assessment for each parcel in the District, was completed, but not filed with the District's legal counsel. The only time the Engineer's Report is required to be filed with the District's legal counsel is when there are significant changes. Staff spoke with Jeanette Hynson of SCI Consulting Group who advised that due to minimal changes there was no need to file the Engineer's Report with the attorney this year.

## **FISCAL IMPACT**

The Board has the authority to approve an annual adjustment to the assessment rate by an amount equal to the change in the Los Angeles Consumer Price Index (CPI), not to exceed 3%. The assessment rate for FY 2023-2024 is \$46.17 per single family equivalent benefit unit (\$1.34 increase from last fiscal year rate) which is an assessment rate increase of 3.0%, which is the maximum percentage allowed to be used for the Assessment Tax increase. SCI staff utilized the CPI indicator as of December 31, 2022, which was 4.92%, used 3% of the 4.92% for the FY 2023-2024 increase and banked the additional 1.92% to be used at later time if/when the CPI is below 3%.

Pending Board approval, this increase will provide assessment revenue sufficient for park maintenance programs including tree maintenance, amenity repairs, administrative staff, landscape services and the ongoing fund for a portion of the Pleasant Valley Fields debt service. The budget for the services and improvements that would be funded by the proposed assessments was developed by staff in cooperation with SCI.

## **STRATEGIC PLAN COMPLIANCE**

Meets 2021 Strategic Plan Goal

1.0: To ensure the short and long-term fiscal health of the District.

## **RECOMMENDATION**

It is recommended that the Board adopt Resolution No. 738 Approving Engineer's report, confirming diagram and assessment and ordering levy of Assessment for Fiscal Year 2023-24 for the Park Maintenance and Recreation Improvement District for the Pleasant Valley Recreation and Park District, ordering the levy assessment at \$46.17.

## **ATTACHMENT**

- 1) Resolution No. 738 (4 pages)
- 2) Engineer's Report for FY 2023-2024 (43 pages)

**RESOLUTION NO. 738**

**A RESOLUTION APPROVING ENGINEER'S REPORT, CONFIRMING  
DIAGRAM AND ASSESSMENT AND ORDERING LEVY OF ASSESSMENT  
FOR FISCAL YEAR 2023-24 FOR THE PARK MAINTENANCE AND  
RECREATION IMPROVEMENT DISTRICT FOR THE  
PLEASANT VALLEY RECREATION AND PARK DISTRICT**

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

WHEREAS, on April 4th, 2001 by its Resolution No. 356 this Board ordered the formation of and levied the first assessment within the Pleasant Valley Recreation and Park District, Park Maintenance and Recreation Improvement District (the "Assessment District") pursuant to Article XIID of the California Constitution, and the Landscaping and Lighting Act of 1972 (the "Act"), Part 2 of Division 15 of the California Streets and Highways Code (commencing with Section 22500 thereof); and

WHEREAS, the purpose of the Assessment District is for the installation, maintenance and servicing of improvements to the Pleasant Valley Recreation and Park District described in annual Engineer's Report; and

WHEREAS, by its Resolution No. 730, A Resolution Directing Preparation of the Engineer's Report for the Pleasant Valley Recreation and Park District, Park Maintenance and Recreation Improvement District, this Board designated SCI Consulting Group as Engineer of Work and ordered said Engineer to make and file a report in writing in accordance with and pursuant to the Landscaping and Lighting Act of 1972 and Article XIID of the California Constitution; and

WHEREAS, the report was duly made and filed with the Clerk of the Board and duly considered by this Board and found to be sufficient in every particular, whereupon it was determined that the report should stand as the Engineer's Report for all subsequent proceedings under and pursuant to the aforesaid resolution, and that June 7, 2023 at the hour of 6:00 p.m. at the City of Camarillo, City Hall Council Chambers, 601 Carmen Dr., Camarillo, California, were appointed as the time and place for a hearing by this Board on the question of the levy of the proposed assessment, notice of which hearing was given as required by law; and

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



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

1. The public interest, convenience and necessity require that the levy be made.
2. The land within the Assessment District will be specially benefited by the improvements and assessed to pay the costs and expenses thereof, and the exterior boundaries thereof, are as shown by a map thereof filed in the office of the Clerk of the Board, which map is made a part hereof by reference thereto.
3. The assessment is levied without regard to property valuation.
4. The Engineer's Report as a whole and each part thereof, to wit:
  - (a) the Engineer's estimate of the itemized and total costs and expenses of maintaining the improvements and of the incidental expenses in connection therewith;
  - (b) the diagram showing the Assessment District, plans and specifications for the improvements to be maintained and the boundaries and dimensions of the respective lots and parcels of land within the Assessment District; and
  - (c) the assessment of the total amount of the cost and expenses of the proposed maintenance of the improvements upon the several lots and parcels of land in the Assessment District in proportion to the estimated special benefits to be received by such lots and parcels, respectively, from the maintenance, and of the expenses incidental thereto;

are finally approved and confirmed.

5. Final adoption and approval of the Engineer's Report as a whole, and of the plans and specifications, estimate of the costs and expenses, the diagram and the assessment, as contained in the report as hereinabove determined and ordered, is intended to and shall refer and apply to the report, or any portion thereof as amended, modified, or revised or corrected by, or pursuant to and in accordance with, any resolution or order, if any, heretofore duly adopted or made by this Board.
6. The assessment to pay the costs and expenses of the maintenance of the improvements for fiscal year 2023-24 is hereby levied. For further particulars pursuant to the provisions of the Landscaping and Lighting Act of 1972, reference is hereby made to the Resolution Directing Preparation

of Engineer's Report.

7. Based on the oral and documentary evidence, including the Engineer's Report, offered and received at the hearing, this Board expressly finds and determines (a) that each of the several lots and parcels of land will be specially benefited by the maintenance of the improvements at least in the amount if not more than the amount, of the assessment apportioned against the lots and parcels of land, respectively, and (b) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, the aforesaid finding and determination as to special benefits.
8. Immediately upon the adoption of this resolution, but in no event later than the second Monday in August following such adoption, the Clerk of the Board shall file a certified copy of the diagram and assessment and a certified copy of this resolution with the Auditor of the County of Ventura. Upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the assessment. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all laws providing for the collection and enforcement of County taxes shall apply to the collection and enforcement of the assessments. After collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the Pleasant Valley Recreation and Park District.
9. Upon receipt of the moneys representing assessments collected by the County, the General Manager shall deposit the moneys in the Assessment District Treasury to the credit of the improvement fund previously established under the distinctive designation of the Assessment District. Moneys in the improvement fund shall be expended only for the maintenance, servicing, construction or installation of the improvements.
10. The assessments levied are in conformance with Proposition 218.

**PASSED AND ADOPTED** this 7th day of June, 2023, by the following vote:

AYES: \_\_\_\_\_

NOES: \_\_\_\_\_

ABSENT: \_\_\_\_\_

ABSTAIN: \_\_\_\_\_

---

ELAINE MAGNER, CHAIR  
PLEASANT VALLEY RECREATION AND PARK DISTRICT

ATTESTED:

---

BEV DRANSFELDT, SECRETARY  
PLEASANT VALLEY RECREATION AND PARK DISTRICT



# ENGINEER'S REPORT

## **Pleasant Valley Recreation and Park District** Park Maintenance and Recreation Improvement District

Fiscal Year 2023-24  
April 2023

Pursuant to the Landscaping and Lighting Act of 1972  
and Article XIID of the California Constitution

Engineer of Work:



**SCI Consulting Group**  
Public Finance Consulting Services

4745 Mangels Boulevard  
Fairfield, California 94534  
707.430.4300  
[www.sci-cg.com](http://www.sci-cg.com)  
56/180

(This page intentionally left blank)

# Table of Contents

**Introduction ..... 5**

    Overview..... 5

    Assessment Process ..... 6

    Engineer’s Report and Continuation of Assessments ..... 7

    Legislative Analysis ..... 8

**Plans & Specifications ..... 11**

**Fiscal Year 2023-24 Estimate of Cost and Budget..... 13**

    Introduction..... 13

    Summary of District's Improvement Plans..... 13

**Method of Apportionment..... 16**

    Method of Apportionment..... 16

    Discussion of Benefit ..... 16

    Benefit Factors ..... 17

    Benefit Finding ..... 20

    General versus Special Benefit ..... 20

    Calculating General Benefit..... 22

    Zones of Benefit ..... 25

    Method of Assessment and Proportionality ..... 27

    Method of Apportionment..... 31

    Commercial/Industrial Properties..... 32

    Vacant Properties ..... 33

    Other Properties..... 34

    Duration of Assessment ..... 34

    Appeals and Interpretation ..... 35

**Assessment ..... 36**

**Assessment Diagram ..... 39**

**Appendix A - 2023-24 Assessment Roll..... 42**

## Table of Figures

Table 1 - Estimate of Cost, FY 2023-24 .....	14
Table 2 - Summary of Parcels and Assessments by Zone of Benefit .....	26
Table 3 - Residential Density and Assessment Factors .....	31
Table 4 - Commercial/Industrial Density and Assessment Factors.....	33
Table 5 - Summary Cost Estimate .....	36

(This page intentionally left blank)



## Introduction

### Overview

The Pleasant Valley Recreation and Park District (the “Park District”) currently provides park facilities and recreational programs for its service area of 26,800 parcels. The Park District currently owns, operates and maintains 28 neighborhood, community, and regional parks which are distributed throughout the Park District. (For locations of the Park District’s facilities, see the Diagram following in this Report.)

The Park District’s facilities are summarized as follows:

---

#### District Parks

- ❖ **Adolfo Park**, (3.0 acres), 3601 N. Adolfo.
- ❖ **Arneill Ranch Park**, (5.0 acres), 1301 Sweetwater.
- ❖ **Birchview Park**, (0.7 acres), 5564 Laurel Ridge Lane, Birchview/Laurel Ridge.
- ❖ **Calleguas Creek Park**, (3.0 acres), 675 Avenida Valencia.
- ❖ **Camarillo Oak Grove Park**, (24.55 acres), 6968 Camarillo Springs Road.
- ❖ **Carmenita Park**, (1.0 acres), 1506 Sevilla.
- ❖ **Charter Oak Park**, (5.7 acres), 2500 Charter Oak Drive.
- ❖ **Community Center Park**, (12.9 acres), 1605 E. Burnley Street, Carmen/Burnley.
- ❖ **Dos Caminos Park**, (4.4 acres), 2198 N. Ponderosa Road, Las Posas/Ponderosa.
- ❖ **Encanto Park**, (3.0 acres), 5300 Encanto.
- ❖ **Foothill Park**, (2.3 acres), 1501 Cranbrook Street.
- ❖ **Freedom Park**, (33.9 acres), 275 E. Pleasant Valley Road, Skyway/Eubanks.
- ❖ **Heritage Park**, (9.0 acres), 1630 Heritage Trail, Joshua Trail/Heritage Trail.
- ❖ **Las Posas Equestrian Park**, (2.0 acres), 2084 Via Veneto, El Tuaca/Via Veneto.
- ❖ **Laurelwood Park**, (1.5 acres), 2127 Dexter, Mobil/Dexter.
- ❖ **Lokker Park**, (7.0 acres), 848 Vista Coto Verde, Calle Higuera/Avenida Sultura.
- ❖ **Mel Vincent Park**, (5.0 acres), 668 CALISTOGA ROAD.

- ❖ **Mission Oaks Park**, (20.2 acres), 5501 Mission Oaks Boulevard, Mission Oaks/Oak Canyon.
- ❖ **Nancy Bush Park**, (3.4 acres), 1150 Bradford.
- ❖ **Pitts Ranch Park**, (10.0 acres), 1400 Flynn Road.
- ❖ **Bob Kildee Community Park**, (13.0 acres), 1030 Temple Avenue, Ponderosa/Temple.
- ❖ **Quito Park**, (5.0 acres), 7073 Quito Court, Calle Dia/Quito.
- ❖ **Springville Park**, (5.0 acres), 801 Via Zamora.
- ❖ **Trailside Park**, (0.5 acres), 5462 Cherry Ridge Drive, Willow View/Maple View.
- ❖ **Valle Lindo Park**, (10.0 acres), 889 Aileen Street, Valle Lindo/Aileen.
- ❖ **Pleasant Valley Fields**, (55.0 acres), 3777 Village at the Park Drive.
- ❖ **Woodcreek Park**, (5.0 acres), 1200 Woodcreek Road, Lynwood/Woodcreek.
- ❖ **Woodside Park**, (5.0 acres), 247 Japonica Avenue, Ridgeview/Japonica.

### Assessment Process

In 2001, due to the combination of limited revenues, a growing community and expanding park acreage, the Park District projected that it would not be able to adequately maintain its current and future parks and recreation facilities. Therefore, the Board proposed the establishment of an assessment district to provide adequate revenues for park maintenance services as well as for expanding and improving park facilities to meet the growing demand placed on the parks.

In February and March 2001 the Board conducted an assessment ballot proceeding pursuant to the requirements of Article XIID of the California Constitution (“The Taxpayer’s Right to Vote on Taxes Act”) and the Landscaping and Lighting Act of 1972. During this ballot proceeding, property owners in the District were provided with a notice and ballot for the proposed parks assessment (“the Parks Maintenance and Recreation Improvement District” or the “Improvement District”). A 45-day period was provided for balloting and a public hearing was conducted on March 21<sup>st</sup>, 2001. At the public hearing, all ballots returned within the 45-day balloting period were tabulated. It was determined at the public hearing that the assessment ballots submitted in opposition to the proposed assessments did not exceed the assessment ballots submitted in favor of the assessments (with each ballot weighted by the proportional financial obligation of the property for which ballot was submitted). The final balloting result was 58.7% weighted support in favor of the benefit assessments for the Pleasant Valley Recreation and Park District’s Park Maintenance and Recreation Improvement District.

As a result, the Board gained the authority to approve the levy of the assessments for the fiscal year 2001-02 and to continue to levy them in future years. The authority granted by the ballot proceeding includes an annual adjustment in the assessment levies equal to the annual change in the Consumer Price Index for the Los Angeles Area, not to exceed 3%.

### Engineer’s Report and Continuation of Assessments

In each subsequent year for which the assessments will be continued, the Board must direct the preparation of an Engineer’s Report, budgets and proposed assessments for the upcoming fiscal year. After the Engineer’s Report is completed, the Board may preliminarily approve the Engineer’s Report and proposed assessments and establish the date for a public hearing on the continuation of the assessments. This Report was prepared pursuant to the direction of the Board adopted on February 1, 2023.

This Engineer’s Report (“Report”) was prepared to establish the budget for the continued improvements and services (“Improvements”) that would be funded by the proposed 2023-24 assessments, determine the benefits received by property from the improvements and services within the Park District and the method of assessment apportionment to lots and parcels within the Park District. This Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the *California Streets and Highways Code* (the “Act”) and Article XIID of the California Constitution (the “Article”).

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

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for June 7, 2023. At this hearing, the Board would consider approval of a resolution confirming the continuation of the assessments for fiscal year 2023-24. If the assessments are so confirmed and approved, the levies would be submitted to the County Auditor/Controller by August 2023 for inclusion on the property tax roll for fiscal year 2023-24.

## Legislative Analysis

### Proposition 218

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

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

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

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

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly specified and identified

- Special benefits are directly received by and provide a direct advantage to property in the assessment district
- The assessments must be proportional to the special benefits conferred

This Engineer's Report is consistent with the SVTA vs. SCCOSA decision and with the requirements of Article 13C and 13D of the California Constitution because the improvements to be funded are clearly defined; the benefiting properties in the Improvement District enjoys close and unique proximity, access and views to the Improvements; the Improvements serve as an extension of usable land area for benefiting properties in the Improvement District and such special benefits provide a direct advantage to property in the Improvement District that is not enjoyed by the public at large or other property; and the assessments are proportional to the special benefits conferred.

---

#### **Dahms v. Downtown Pomona Property**

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

---

#### **Bonander v. Town of Tiburon**

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

---

#### **Beutz v. County of Riverside**

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

---

### **Golden Hill Neighborhood Association v. City of San Diego**

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

---

### **Compliance with Current Law**

This Engineer's Report is consistent with the requirements of Article XIIC and XIID of the California Constitution and with the *SVTA* decision because the improvements to be funded are clearly defined; the improvements are directly available to and will directly benefit property in the Improvement District; and the improvements provide a direct advantage to property in the Improvement District that would not be received in absence of the assessments.

This Engineer's Report is consistent with *Beutz*, *Dahms* and *Greater Golden Hill* because the improvements will directly benefit property in the Improvement District and the general benefits have been explicitly calculated and quantified and excluded from the assessments. The Engineer's Report is consistent with *Bonander* because the assessments have been apportioned based on the overall cost of the improvements and proportional special benefit to each property.

## Plans & Specifications

The Pleasant Valley Recreation and Park District maintains park facilities in locations throughout its boundaries.

The work and improvements (the “Improvements”) proposed to be undertaken by the Pleasant Valley Recreation and Park District’s Park Maintenance and Recreation Improvement District (the “Improvement District”) and the cost thereof paid from the levy of the annual assessment provide special benefit to Assessor Parcels within the Improvement District as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the “Act”) the work and improvements are generally described as follows:

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

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

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

“Servicing” means the furnishing of electric current, or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements; or water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

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

The assessment proceeds will be exclusively used for Improvements within the Improvement District plus Incidental expenses. Reference is made to the Summary of District’s Improvement Plans section in the following section of this Report and the more detailed budgets and improvement plans of the Park District, which are on file with the Pleasant Valley Recreation and Park District.



## Fiscal Year 2023-24 Estimate of Cost and Budget

### Introduction

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

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

### Summary of District's Improvement Plans

Projects have been chosen throughout the Park District in order to ensure that all properties in the narrowly drawn Park District boundaries will receive improved access to better maintained and improved parks in their area. A detailed project improvement plan has been developed and is available for review at the Park District offices.

**Table 1 - Estimate of Cost, FY 2023-24**

	<b>Total Budget</b>	
Installation, Maintenance & Servicing Costs		
Capital Improvements	\$1,217,559	
Equipment and Facility Replacement	\$35,000	
Services and Supplies	\$2,427,585	
Maintenance and Operations of Improvements <sup>1</sup>	<u>\$2,244,063</u>	
Subtotal - Installation, Maintenance and Servicing	\$5,924,207	
Administrative Costs:		
Assessment Administration and County Charges	\$28,851	
Allowance for Uncollectible Assessments	<u>\$16,243</u>	
Subtotals - Incidentals	\$45,095	
Total for Installation, Maintenance, Servicing and Administration	\$5,969,302	
<b>Total Benefit of Improvements</b>	<b>\$5,969,302</b>	
Single Family Equivalent Units (SFE)	28,379	
<b>Benefit Received per SFE Unit</b>	<b>\$210.34</b>	
Less:		
District Contribution for General Benefits <sup>2</sup>	(\$1,492,325)	
District Contribution for Special Benefits	(\$3,140,955)	
Beginning Fund Balance (July 1, 23)	(\$1,100,000)	
Contribution to Reserve Fund/Improvement Fund/Contingency <sup>3</sup>	<u>\$1,074,227</u>	
	(\$4,659,053)	
Net Cost of Installation, Maintenance and Servicing (Net Amount to be Assessed)	\$1,310,249	
Budget Allocation to Property		
Total Assessment Budget*	\$1,310,249	
	<b>Unadjusted</b>	<b>Adjusted</b>
	<b>SFE</b>	<b>SFE</b>
Single Family Equivalent Benefit Units - Zone A	27,346.79	27,346.79
Single Family Equivalent Benefit Units - Zone B	494.24	123.56
Single Family Equivalent Benefit Units - Zone C	1,816.89	908.45
Adjusted SFE Units	<u>28,378.80</u>	<u>28,378.80</u>
Assessment per Single Family Equivalent Unit		\$46.17

\* All assessments are rounded to lower even penny. Therefore, the budget amount may slightly differ from the assessment rate

**Notes to Estimate of Cost:**

1. The item, Maintenance and Operation of Improvements provides funding for enhanced maintenance of all parks and recreation facilities on a daily basis, seven days per week. Improvements include mowing turf, trimming and caring for landscaping, fertilization and aeration of grounds and playfields, routine maintenance and safety inspections, painting, replacing/repairing broken or damaged equipment, trash removal and cleanup, irrigation and irrigation system maintenance, and other services as needed.
2. As determined in the following section, at least 25% of the cost of Improvements must be funded from sources other than the assessments to cover any general benefits from the Improvements. Therefore, out of the total cost of Improvements of \$5,969,302, the District must contribute at least \$1,492,325 from sources other than the assessments. The District will contribute much more than this amount, which more than covers any general benefits from the Improvements.
3. This amount is the projected ending fund balance as of June 30, 2024. The Fund Balance shown includes operating reserves and the Capital Improvement Reserve Fund.
4. The Act stipulates that proceeds from the assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the Improvement District. Moreover, funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the fiscal year, July 1, must be carried over to the next fiscal year. The funds shown under contribution to Reserve Fund / Improvement Fund / Contingency are primarily being accumulated for future capital improvement and capital renovation needs.

## Method of Apportionment

### Method of Apportionment

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

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

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

### Discussion of Benefit

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

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

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

Proposition 218, as codified in Article XIII D of the California Constitution, has confirmed that assessments must be based on the special benefit to property:

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

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

The SVTA v. SCCOSA decision also clarifies that a special benefit is a service or improvement that provides a direct advantage to a parcel, in contrast to a general benefit which provides indirect or derivative advantages. The SVTA v. SCCOSA decision also provides specific guidance that park improvements are a direct advantage and special benefit to property that is proximate to a park that is improved by an assessment:

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

Finally, Proposition 218 twice uses the phrase “over and above” general benefits in describing special benefit. (Art. XIII D, sections 2(i) & 4(f).) The SVTA v. SCCOSA decision further clarifies that special benefits must provide a direct advantage to benefiting property and that examples of a special benefit include proximity to a park, expanded or improved access to open space or views of open space.

## Benefit Factors

The special benefits from the Improvements are listed below:

---

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

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

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

Moreover, almost every neighborhood park in the Improvement District does not provide a restroom or parking lot. Such public amenities were specifically excluded from neighborhood parks because neighborhood parks are designed to be an extension of usable land area specifically for properties in close proximity, and not the public at large or other non-proximate property. The occupants of proximate property do not need to drive to their local park and do not need restroom facilities because they can easily reach their local neighborhood park and can use their own restroom facilities as needed. This is further tangible evidence of the effective extension of land area provided by the Improvements to proximate parcels in the Improvement District and the unique direct advantage the parcels within the Improvement District receive from the Improvements.

An analysis of the service radii for the Improvements finds that all properties in the Improvement District enjoy the distinct and direct advantage of being close and proximate to parks within the Improvement District. As noted in the following section, several Zones of Benefit have been specifically drawn within the Improvement District to further recognize the unique levels of proximity and special benefits to properties in the Improvement District. The benefiting properties in the Improvement District therefore uniquely and specially benefit from the Improvements and several unique areas of special benefits have been narrowly drawn.

---

### **Proximity to improved parks and recreational facilities**

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

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

---

### **Access to improved parks, open space and recreational areas**

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

---

### **Improved Views**

The Park District, by maintaining the landscaping at its park, recreation and open space facilities provides improved views to properties with direct line-of-sight as well as other local properties which benefit from improved views when is the Improvements are accessed or passed. Therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in the Improvement District.

## Benefit Finding

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

## General versus Special Benefit

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

In other words:

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

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



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

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

A formula to estimate the general benefit is listed below:

<b>General Benefit</b>	<b>=</b>	<b>Benefit to real property outside of improvement district</b>	<b>+</b>	<b>Benefit to real property inside of improvement district</b>	<b>+</b>	<b>Benefit to public at large</b>
----------------------------	----------	---	----------	--	----------	---

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

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

## Calculating General Benefit

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

### Benefit to Property Outside the Improvement District

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

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

#### Assumptions:

3,616 parcels outside the district but within either 0.5 miles of a neighborhood park or 2.0 miles of a community park within the Improvement District.

25,370 parcels in the Improvement District.

50% relative benefit compared to property within the Improvement District.

#### Calculation of General Benefit to Property Outside the Improvement District

$$(3,616 / (25,370 + 3,615)) * 0.5 = 6.2\%$$

Although it can reasonably be argued that Improvements inside, but near the Park District boundaries are offset by similar park and recreational improvements provided outside, but near the Park District's boundaries, we use the more conservative approach of finding that 6.2% of the Improvements may be of general benefit to property outside the Improvement District.

---

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

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

Nevertheless, the SVTA vs. SCCOSA decision indicates there may be general benefit "conferred on real property located in the district". A measure of the general benefits to property within the Assessment area is the percentage of land area within the Improvement District that is publicly owned and used for regional purposes such as major roads, rail lines and other regional facilities because such properties used for regional purposes could provide indirect benefits to the public at large. Approximately 2.0% of the land area in the Improvement District is used for such regional purposes, so this is a measure of the general benefits to property within the Improvement District.

---

### **Benefit To The Public At Large**

The general benefit to the public at large can be estimated by the proportionate amount of time that the Park District's parks and recreational facilities are used and enjoyed by individuals who are not residents, employees, customers or property owners in the Park District<sup>1</sup>. A survey of park and recreation facility usage conducted by SCI Consulting Group found that less than 5% of the Park District's facility usage is by those who do not live or work within District boundaries.<sup>2</sup> When people outside the Improvement District use parks, they diminish the availability of parks for people within the Improvement District. Therefore, another 5% of general benefits are allocated for people within the Improvement District. Combining these two measures of general benefits, we find that 10% of the benefits from the Improvements are general benefits to the public at large.

---

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

---

### Total General Benefits

Using a sum of these three measures of general benefit, we find that approximately 18.2% of the benefits conferred by the Improvements may be general in nature and should be funded by sources other than the assessment.

General Benefit Calculation	
6.2%	(Outside the Assessment District)
+ 2.0%	(Inside the district – indirect and derivative)
+ 10.0%	(Public at Large)
= 18.2%	(Total General Benefit)

Although this analysis finds that 18.2% of the assessment may provide general benefits, the Assessment Engineer establishes a requirement for a minimum contribution from sources other than the assessments of 25%. This minimum contribution above the measure of general benefits will serve to provide additional coverage for any other general benefits.

The Park District's total budget for maintenance and improvement of its parks and recreational facilities is \$5,969,302. Of this total budget amount, the Park District will contribute \$4,633,280 from sources other than the assessments for park maintenance and operation. This contribution by the Park District equates to approximately 78% of the total budget for maintenance and improvements and constitutes far more than the amount attributable to the general benefits from the Improvements.

---

not reside, work, shop or own property within the Park District boundaries does not provide special benefits to any property and is considered to be a measure of the general benefits.

<sup>2</sup>. A total of 200 park users were surveyed on different days and times during the months of November and December 2000. Nine respondents (4.5%) indicated that they did not reside or work within the Park District.

## Zones of Benefit

The Pleasant Valley Recreation and Park District's parks and recreation facilities are generally concentrated in the areas encompassing the City of Camarillo. The outlying, generally more rural areas of the Park District have limited park and recreation facilities and properties in these areas (collectively "area") are generally less proximate to the Improvements. Therefore, this area receives relatively lesser special benefits from the assessments than properties located within the City of Camarillo. This area of lesser benefit is defined to include all parcels within District boundaries that are located outside of the City limits, excluding the upper northwest section of the unincorporated areas of the Park District, generally known as the Heights and Spanish Hills<sup>3</sup>. This area is hereinafter referred to as Zone of Benefit B or Zone B and is depicted on the Assessment Diagram included with this Report. All parcels within the City of Camarillo or within the unincorporated areas described as the Heights or Spanish Hills are classified into Zone of Benefit A or Zone A.

Relative proximity and access to the Park District's facilities is a measure of the level of special benefit conferred by the assessments. Parcels in Zone B are approximately four times farther removed from the Park District's facilities as those within Zone A; therefore these properties are determined to receive 1/4 (25%) the level of benefit as those within Zone A.

Leisure Village and The Springs are two retirement communities generally located on the eastern side of the City of Camarillo. Both communities provide their own recreational facilities and programs to their residents, and the Park District does not own or maintain facilities within the two communities. Consequently, the recreational facilities and services offered by Leisure Village and The Springs offset some of the benefits provided by the Park District's facilities, so these properties receive lower levels of special benefit. Although the residents and employees of Leisure Village and The Springs use facilities within each community, they also can and do utilize the Park District's facilities and programs, such as the Senior Center, Community Center, and Pleasant Valley pool.

---

<sup>3</sup> . The area of Heights and Spanish Hills is generally located in the northwest unincorporated section of the Park District. The Las Posas Equestrian Park and Springville Park is located within this area. In addition, this area has similar proximity to the Park District's parks and facilities as do other parcels within the City of Camarillo.

A survey of property owners conducted by Godbe Research and Analysis in August 2000, found that property owners in these communities utilized Park District facilities generally approximately at one-half the frequency of property owners outside these communities. Using relative frequency of use as a measure of benefit, the Engineer has determined that a benefit of 1/2 the level of benefit as those within Zone A is appropriate. Therefore, properties in Leisure Village and The Springs are classified into Zone of Benefit C or Zone C and are determined to receive a benefit of 1/2 (50%) the level of benefit as those within Zone A.

The summary of parcels and assessments by Zone of Benefit is listed in the following table.

**Table 2 - Summary of Parcels and Assessments by Zone of Benefit**

	<i>Zone of Benefit</i>			<i>Total</i>
	<i>A</i>	<i>B</i>	<i>C</i>	
Total Parcels	23,599	775	2,398	26,772
SFE Units (Unadjusted for Benefit Weighting)	27,346.79	494.24	1,816.89	29,657.92
Benefit Adjustment Factor	100%	25%	50%	
Assessment Rate per SFE	\$46.17	\$11.54	\$23.09	
Total Assessment	\$1,262,601	\$5,705	\$41,943	\$1,310,249

The Zones of Benefit are shown on the Assessment Diagram and are listed for each parcel on the Assessment Roll.

Assessed properties within the Improvement District are within the industry-accepted proximity/service area for parks and recreation facilities. As noted, these proximity radii were specifically established to only encompass properties with good proximity and access to local parks and in effect make local parks within the proximity radii an extension of usable land area for the properties in the area. Since all parcels in the Improvement District have good access and proximity to the Improvements and the benefits to relatively closer proximity are offset by other factors, additional proximity is not considered to be a factor in determining benefit within each Zone of Benefit. In other words, the boundaries of the Improvement District and the Zones of Benefit have been narrowly drawn to include only properties that have good proximity and access and will specially benefit from the Improvements.

The SVTA vs. SCCOSA, 44 Cal.4<sup>th</sup> 431, 456, decision indicates:

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

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

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

### Method of Assessment and Proportionality

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

It should be noted that many other types of “traditional” assessments also use parcel population densities to apportion the assessments. For example, the assessments for sewer systems, roads and water systems are typically allocated based on the population density of the parcels assessed. Moreover, assessments have a long history of use in California and are in large part based on the principle that benefits from a service or improvement funded by assessments that is enjoyed by tenants and other non-property owners ultimately is conferred directly to the underlying property.<sup>4</sup>

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

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

---

<sup>4</sup> For example, in *Federal Construction Co. v. Ensign (1922) 59 Cal.App. 200 at 211*, the appellate court determined that a sewer system specially benefited property even though the direct benefit was to the people who used the sewers: “Practically every inhabitant of a city either is the owner of the land on which he resides or on which he pursues his vocation, or he is the tenant of the owner, or is the agent or servant of such owner or of such tenant. And since it is the inhabitants who make by far the greater use of a city’s sewer system, it is to them, as lot owners or as tenants, or as the servants or agents of such lot owners or tenants, that the advantages of actual use will redound. But this advantage of use means that, in the final analysis, it is the lot owners themselves who will be especially benefited in a financial sense.”



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

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

In conclusion, the Assessment Engineer determined that the appropriate method of assessment apportionment should be based on the type and use of property, the relative size of the property, its relative population and usage potential, its location and its proximity to parks and recreational facilities. Furthermore, the proportional special benefit derived by each identified parcel is apportioned based upon the following:

1. The entirety of the capital cost of the Improvements;
2. The maintenance and operation expenses of the Improvements;
3. And the cost of the property-related service being provided.

This method is further described below.

Pursuant to the Landscape and Lighting Act of 1972 and Article XIID of the Constitution of the State of California, all parcels that have special benefit conferred upon them as a result of the Improvements shall be identified and the proportionate special benefit derived by each identified parcel shall be determined in relationship to the entire cost of the Improvements. Only parcels that receive direct special benefit are assessed, and each parcel is assessed in proportion to the estimated benefit received.

Each parcel's benefit is determined by the difference between the general and special benefits being conferred on the properties by the Improvements; and the proportion of the special benefit conferred on the various land uses within the Assessment District. This method is further depicted below.

#### Equation 1 – Special Benefit Apportionment Factors

$$\text{Special Benefit} \approx \sum (\text{Special Benefit apportionment factors including use property type, size, location, and proximity to Improvements})$$

The next step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a "benchmark" property, a single family detached dwelling on one parcel (one "Single Family Equivalent Unit" or "SFE"). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefits and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. In this Engineer's Report, all properties are assigned an SFE value, which is each property's relative special benefit in relation to a single family home on one parcel (the benchmark parcel). The formula for this special benefit assignment is as follows.

#### Equation 2 – Relative Special Benefit (SFE)

$$\text{Relative Special Benefit} \approx \frac{\text{Special Benefit for a Specific Parcel}}{\text{Special Benefit for the Benchmark Parcel}}$$

Finally, to apportion the cost of Improvements to each parcel the total cost of the Improvements funded by the Assessments is divided by the total SFE benefit units assigned to all parcels. The resulting rate per SFE unit is then multiplied by the SFE units assigned to a parcel to determine the proportional assessment for each parcel.

#### Equation 3 – Assessment Apportionment

$$\text{Assessment for Parcel} = \frac{\text{Entire Cost of Improvements}}{\text{Total SFE Benefit Units}} * (\text{SFE Benefit Units for Parcel})$$

## Method of Apportionment

### Residential Properties

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

Properties with more than one residential unit are designated as multi-family residential properties. These properties benefit from the improvements in proportion to the number of dwelling units that occupy each property and the average number of people who reside in multi-family residential units versus the average number of people who reside in a single family home. The population density factors for the Pleasant Valley Recreation and Park District, as depicted below, provide the basis for determining the SFE factors for residential properties. Using the total population in a certain property type in the area of the Park District from the 1990 Census and dividing it by the total number of such households, finds that approximately 3.32 persons occupy each single family residence, whereas an average of 2.16 persons occupy each multi-family residence. Using the ratio of one SFE for each single-family residence, which equates to one SFE for every 3.32 persons, 0.65 SFE would equate to one multi-family unit or 0.65 SFE for every 2.16 residents. Likewise, each condominium unit receives 0.71 SFE and each mobile home receives 0.51 SFE.

**Table 3 - Residential Density and Assessment Factors**

	<i>Total Population</i>	<i>Occupied Households</i>	<i>Persons per Household</i>	<i>SFE Factor</i>
Single Family Residential	34,333	10,343	3.32	1.00
Condominium	9,464	4,030	2.35	0.71
Multi-Family Residential	5,633	2,602	2.16	0.65
Mobile Home on Separate Lot	1,712	1,014	1.69	0.51

Source: 1990 Census, city of Camarillo (the most recent data available when the Improvement District was established).

The single family equivalency factor of 0.65 per dwelling unit for multifamily residential properties applies to such properties with 20 or fewer units. Properties in excess of 20 units typically offer on-site recreational amenities and other facilities that tend to offset some of the benefits provided by the improvements. Therefore the benefit for properties in excess of 20 units is determined to be 0.65 SFE per unit for the first 20 units and 0.10 SFE per each additional unit in excess of 20 dwelling units.

## Commercial/Industrial Properties

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

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

In comparison, the average number of people residing in a single family home in the area is 3.32. Since the average lot size for a single family home in the Park District is approximately 0.27 acres, the average number of residents per acre of residential property is 12.30.

The employee density per acre is generally 2 times the population density of single family residential property per acre (24 employees per acre / 12.3 residents per acre). Therefore, the average employee density can be used as the basis for allocating benefit to commercial or industrial property since a commercial/industrial property with 2 employees receives generally similar special benefit to a residential property with 1 resident. This factor of equivalence of benefit between 1 resident to 2 employees is the basis for allocating commercial/industrial benefit. Table 4 shows the average employees per acre of land area or portion thereof for commercial and industrial properties and lists the relative SFE factors per quarter acre for properties in each land use category.

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

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

**Table 4 - Commercial/Industrial Density and Assessment Factors**

<i>Type of Commercial/Industrial Land Use</i>	<i>Average Employees Per Acre <sup>1</sup></i>	<i>SFE Units per 1/4 Acre <sup>2</sup></i>
Commercial	24	1.00
Office	68	2.83
Shopping Center	24	1.00
Industrial	24	1.00
Self Storage or Parking Lot	1	0.04

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

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

### Vacant Properties

The benefit to vacant properties is determined to be proportional to the corresponding benefits for similar type developed properties; however, at a lower rate due to the lack of improvements on the property. A measure of the benefits accruing to the underlying land is the average value of land in relation to improvements for developed property. An analysis of the Fiscal Year 2000-01 assessed valuation data from the County of Ventura, found that 35% of the assessed value of improved properties is classified as the land value. It is reasonable to assume, therefore, that approximately 35% of the benefits are related to the underlying land and 65% are related to the improvements and the day to day use of the property. Using this ratio, the SFE factor for vacant parcels is 0.35 per parcel.

As properties are approved for development, their value increases. Likewise, the special benefits received by vacant property increases as the property is approved for development, or becomes closer to being improved. When property is approved for development with a final map, the property has passed the final significant hurdle to development and can shortly undergo construction. Since the property is nearing the point of development, its special benefits increase. In addition, these properties are generally sold soon after completion of improvements, so the properties receive the additional benefit of desirability from prospective buyers due to the special benefits provided by proximity to improved parks and recreational facilities of the Park District. It is therefore determined that property with final map approval receives 50% of the relative benefit to improved property of similar use-type.

## Other Properties

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

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

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

## Duration of Assessment

As noted previously, the Board gained the authority to approve the levy of the assessments for the fiscal year 2001-02 and to continue to levy them in future years. It is proposed that the Assessment be levied for fiscal year 2023-24 and continued every year thereafter, so long as the parks and recreational areas need to be improved and maintained. Pleasant Valley Recreation and Park District requires funding from the Assessments for its Improvements in the Improvement District. The Assessment can continue to be levied annually after the Pleasant Valley Recreation and Park District Board of Directors approves an annually updated Engineer's Report, budget for the Assessment, Improvements to be provided, and other specifics of the Assessment. In addition, the District Board of Directors must hold an annual public hearing to continue the Assessment.

## Appeals and Interpretation

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

## Assessment

**Whereas**, on February 1, 2023 the Pleasant Valley Recreation and Park District Board of Directors adopted its Resolution Designating Engineer of Work, and Directing Preparation of the Engineer’s Report for the Pleasant Valley Recreation and Park District, County of Ventura, California;

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

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

The amount to be paid for the Improvements and the expense incidental thereto, to be paid by the Improvement District for the fiscal year 2023-24 is generally as follows:

**Table 5 - Summary Cost Estimate**

	<i>F.Y. 2023-24</i>
	<u><i>Budget</i></u>
Parks Maintenance	\$4,706,648
Parks Improvements	\$1,217,559
Contingency and Reserve	\$1,074,227
Incidental Expenses	<u>\$45,095</u>
TOTAL BUDGET	\$7,043,529
Less:	
Beginning Fund Balance (July 1, 23)	(\$1,100,000)
Park District Contribution	<u>(\$4,633,280)</u>
NET AMOUNT TO ASSESSMENTS	\$1,310,249

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



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

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

The change in the CPI from December 2021 to December 2022 was 4.92%. Therefore, the maximum authorized assessment rate for fiscal year 2023-24 is increased by 3.00% which equates to \$46.17 per single family equivalent benefit unit. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2023-24 at the rate of \$46.17. The assessment ballot proceeding conducted in 2001 authorized an annual adjustment in the assessment levies equal to the annual change in the CPI, not to exceed 3%. The maximum authorized assessment rate for fiscal year 2023-24 is within the limits of the authorized CPI increase.

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

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Ventura for the fiscal year 2023-24. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2023-24 for each parcel or lot of land within the Improvement District.

Dated: April 7, 2023

Engineer of Work



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

By

John Bliss, License No. C52091

## Assessment Diagram

The Improvement District includes all properties within the boundaries of the Pleasant Valley Recreation and Park District. The boundaries of the Improvement District are displayed on the following Assessment Diagram. The lines and dimensions of each lot or parcel within the Improvement District are those lines and dimensions as shown on the maps of the Assessor of the County of Ventura, for fiscal year 2023-24, and are incorporated herein by reference, and made a part of this Diagram and this Report.

(This page intentionally left blank.)

FILED IN THE OFFICE OF THE GENERAL MANAGER  
OF THE PLEASANT VALLEY RECREATION AND  
PARK DISTRICT, COUNTY OF VENTURA,  
CALIFORNIA,  
THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2023.

GENERAL MANAGER \_\_\_\_\_

RECORDED IN THE OFFICE OF THE GENERAL  
MANAGER OF THE PLEASANT VALLEY  
RECREATION AND PARK DISTRICT,  
COUNTY OF VENTURA, CALIFORNIA, THIS  
\_\_\_\_\_ DAY OF \_\_\_\_\_,  
2023.

GENERAL MANAGER \_\_\_\_\_

AN ASSESSMENT WAS CONFIRMED AND  
LEVIED BY THE BOARD OF DIRECTORS OF  
THE PLEASANT VALLEY RECREATION AND PARK  
DISTRICT ON THE LOTS, PIECES AND PARCELS OF  
LAND ON THIS ASSESSMENT DIAGRAM ON THE  
\_\_\_\_\_ DAY OF \_\_\_\_\_,

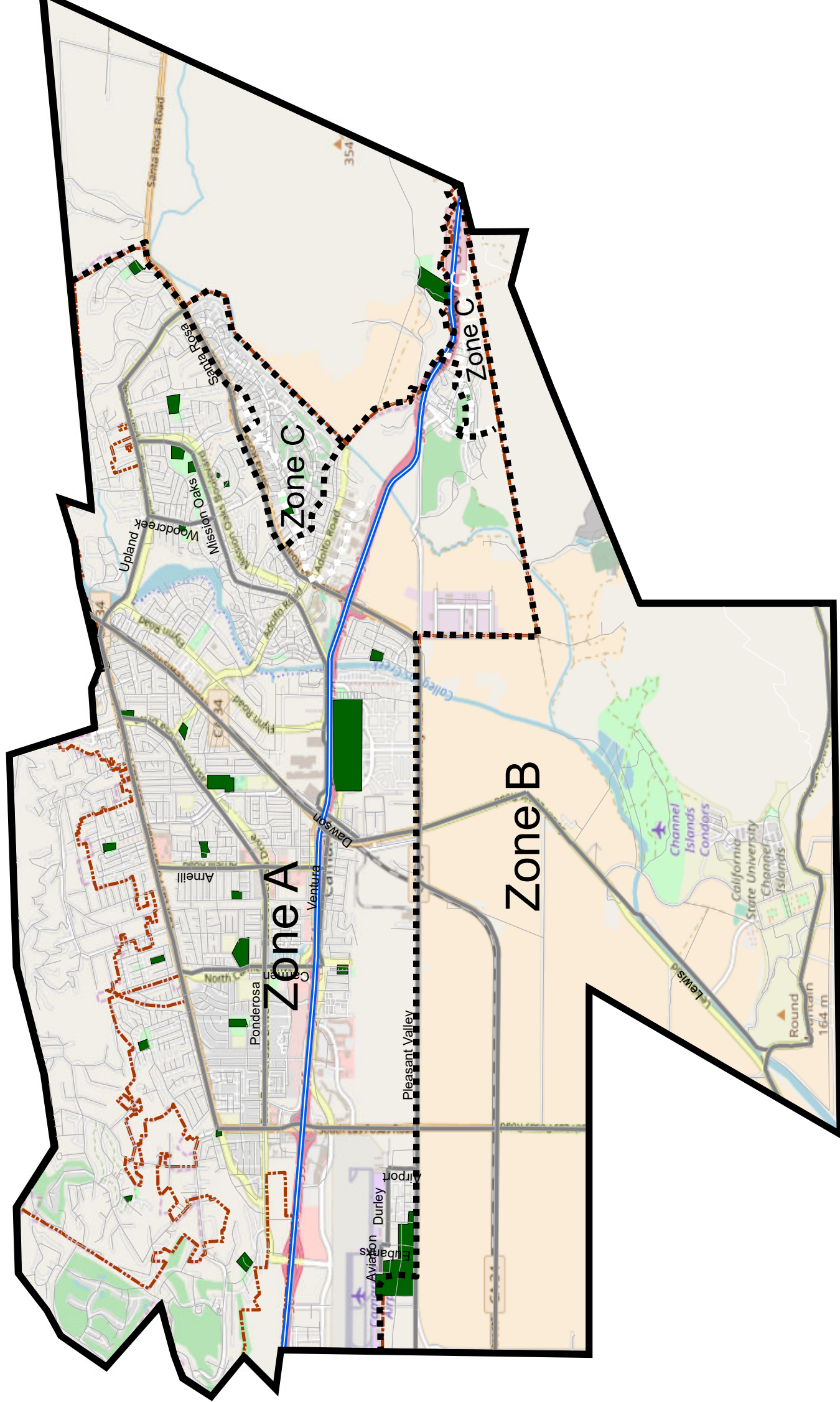
2023 FOR FISCAL YEAR 2023-24 AND SAID  
ASSESSMENT DIAGRAM AND THE ASSESSMENT  
ROLL FOR SAID FISCAL YEAR WERE FILED IN THE  
OFFICE OF THE COUNTY AUDITOR OF THE  
COUNTY OF VENTURA ON THE \_\_\_\_\_ DAY  
OF \_\_\_\_\_, 2023. REFERENCE IS

HEREBY MADE TO SAID RECORDED ASSESSMENT  
ROLL FOR THE EXACT AMOUNT OF EACH  
ASSESSMENT LEVIED AGAINST EACH PARCEL OF  
LAND.

GENERAL MANAGER \_\_\_\_\_

FILED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2023,  
AT THE HOUR OF \_\_\_\_\_ O'CLOCK  
\_\_\_\_\_ M. IN THE OFFICE OF THE COUNTY AUDITOR  
OF THE COUNTY OF VENTURA,  
STATE OF CALIFORNIA, AT THE REQUEST OF THE  
BOARD OF DIRECTORS OF THE PLEASANT  
VALLEY RECREATION AND PARK DISTRICT.

COUNTY AUDITOR, COUNTY OF VENTURA



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

**Legend**

- Interstate
- Major Road
- Local Road
- Parks
- District Boundary Line
- City boundaries
- Zone of Benefit Boundary

N W E S

## Appendix A - 2023-24 Assessment Roll

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

**PLEASANT VALLEY RECREATION AND PARK DISTRICT  
STAFF REPORT / AGENDA REPORT**

**TO: BOARD OF DIRECTORS**

**FROM: MARY OTTEN, GENERAL MANAGER**  
**By: Justin Kiraly, Administrative Services Manager**

**DATE: June 7, 2023**

**SUBJECT: CONSIDERATION AND ADOPTION OF RESOLUTION NO. 739 FINDING THAT IT IS REASONABLY FORESEEABLE THAT INHABITANTS OF THE CRESTVIEW RANCH, LLC DEVELOPMENT OF THE SUBDIVISION AT 200 CRESTVIEW AVE, CAMARILLO CA 93010, WILL BE SERVED BY THE IMPROVEMENTS OF THE PLEASANT VALLEY SENIOR CENTER AND COMMUNITY CENTER COMPLEX**

**SUMMARY**

The Pleasant Valley Recreation and Park District has included in the FY 2024 budget Audio Visual improvements at the Pleasant Valley Senior Center (“Senior Center”). As the project is outside the normal course of maintenance and expands the programmatic capacity of the facility, Staff has determined that the project may be funded with Quimby fees. To use Quimby fees, the Board must find that it is reasonably foreseeable that the residents of the subdivision which paid the fees will use the proposed facilities. Staff has determined through research into population data and the unique nature of the Senior Center facilities that it is likely that residents of the Crestview Ranch, LLC development located at the 200 Crestview subdivision will be served by the proposed facilities. Staff is recommending that the Board make a motion to pass Resolution No. 739, which states that the District finds that it is reasonably foreseeable that residents of the subdivision will use the proposed facilities.

**BACKGROUND**

On June 6, 2018, the District received \$26,612.25 in Park In-Lieu (Quimby) Fees for the construction of 12 units by Crestview Ranch, LLC at 200 Crestview Ave. in Camarillo. These Quimby fees were paid to the District to facilitate the construction of park improvements or parkland acquisition which would serve the subdivision. Quimby fees must be “committed within five years after the payment of the fees or the issuance of building permits on one-half of the lots created by the subdivision, whichever occurs later.” The development remains under construction; however, there is currently a need for improvement. The Park In-Lieu Fee ordinance that has been approved by the City of Camarillo specifies, in accordance with California Government Code §66477(a)(3)(B), Quimby fees may be expended within the City of Camarillo’s Sphere of Influence (SOI).

On April 29, 2023, the District Board of Directors approved the addition of upgrades to the Senior Center in the FY 2024 budget. This project would include the installation of audio visual improvements at the Senior Center located at 1605 Burnley Street. These improvements would allow for expanded access to classes/programming for individuals who are hard of hearing, as well as the option to offer new and different types of classes/programming that are not able to be offered at this time.

### **ANALYSIS**

Through the powers granted to the City of Camarillo by California Government Code §66477, the City has established a Park Land Dedication Ordinance (Chapter 18.30, Sections .010 through .120) which specifies that a developer must plan for at least 217.8 square feet of park space for each person anticipated to be living in a development. This requirement applies to all residential subdivisions containing more than five parcels. In-lieu of park space, the City may levy a fee to be paid to the Park District for the District to develop park facilities which will serve the subdivision.

The use of Quimby fee revenue is restricted to park land purchase, new facility construction, existing facility expansion and improvement, and enhancing existing park land. Fee expenditures are further restricted to within the neighborhood of the subdivision which paid the fees. However, the District may expend the fees in an area outside of the neighborhood if the neighborhood is considered served by at least five acres per 1,000 residents (a standard set by the City) and the fees will be spent in a neighborhood served by less than five acres per 1,000 residents. The City has established that the specified radius which the District must spend the fees within includes all areas within the City's Sphere of Influence.

The Crestview development is located in Census tract 52.05 Block Group 3. This Census tract provides a designated boundary for the neighborhood to be considered. The 2020 Census population for this neighborhood is 4,520, which means there would need to be about 23 acres of park space to meet the five acre requirement. Current parks that serve this neighborhood are Nancy Bush, Springville, Mel Vincent, Los Posas Equestrian, Valle Lindo, and an in-progress park at the end of Ponderosa, all totaling 30.4 acres.

Additionally, the population estimate for Census tract 52.05 is 41.8% over age 55. This would lead an expectation that around half of the new residents will potentially use the Senior Center/Community Center Complex. The Senior Center is located at the Community Center and is the only public Community Center in the City of Camarillo. This means the Senior Center serves a population of over 20,000 aged 55 and older in the City of Camarillo. This shows there is a definite need for more services for those aged 55+. In addition to providing service to Seniors, the Senior Center upgrades would also allow for expanding access to board meetings that are occasionally held on site. These upgrades would allow increased access to individuals who are hard of hearing while attending such meetings.

Staff completed additional research into the legal aspects of expending Quimby fees and found that while there were many cases involving the levying of fees, there were few cases which disputed the actual expenditure of fees. One situation (the case was settled out of court) involved the expenditure of Quimby fees at the county level and did not involve fees being spent within the same city limits they were raised within, a situation that does not apply in this case. Staff determined that the "reasonably foreseeable" standard is in practice being applied on a case-by-



case basis and believes that the evidence provided offers solid ground for a finding by the District Board.

**FISCAL IMPACT**

There would be no additional fiscal impact from this action. This action would confirm the already budgeted spending at the Senior Center within the Community Center Complex.

**RECOMMENDATION**

It is recommended that the Board adopt Resolution No. 739, finding that it is reasonably foreseeable inhabitants of the Crestview Ranch LLC Development of the Subdivision at 200 Crestview Ave., CA 93010 will be served by the Improvements of the Pleasant Valley Senior Center and the Community Center Complex.

**ATTACHMENT**

- 1) Resolution No. 739 (1 page)

**RESOLUTION NO. 739**

**A RESOLUTION OF PLEASANT VALLEY RECREATION AND PARK DISTRICT FINDING THAT IT IS REASONABLY FORESEEABLE THAT INHABITANTS OF THE CRESTVIEW RANCH LLC DEVELOPMENT OF THE SUBDIVISION AT 200 CRESTVIEW AVE, CA 93010 WILL BE SERVED BY THE IMPROVEMENTS OF THE PLEASANT VALLEY SENIOR CENTER AND THE COMMUNITY CENTER COMPLEX**

WHEREAS, Pleasant Valley Recreation and Park District [District] is the Government entity responsible for providing park facilities within its boundaries which encompass the City of Camarillo, and

WHEREAS, the City of Camarillo has established a Park Land in-lieu [Quimby] fee based upon the provisions contained in the California Government Code §66477, and

WHEREAS, Crestview Ranch LLC has paid a Park Land in-lieu fee in the amount of \$26,612.25 for the subdivision located at 200 Crestview Ave. Camarillo, CA 93010, and

WHEREAS, the District held a Public Hearing on June 7, 2023, approving the proposed usage of Quimby fees for this project, and

WHEREAS, Staff has presented evidence which establishes a reasonable expectation that subdivision residents will be served by the proposed facilities,

WHEREAS, there is a pressing need to expand the District’s user capacity at the Pleasant Valley Senior Center.

NOW THEREFORE BE IT RESOLVED by the *Pleasant Valley Recreation and Park District* as follows:

The District finds that it is reasonably foreseeable that inhabitants of the Crestview Ranch LLC development of the subdivision at 200 Crestview Ave, Camarillo CA 93010 will be served by the improvements of the Pleasant Valley Senior Center and the Community Center Complex.

This resolution was adopted on June 7, 2023.

Ayes: \_\_\_\_\_

Nays: \_\_\_\_\_

Absent: \_\_\_\_\_

\_\_\_\_\_  
Elaine Magner, Chairman, PVRPD Board of Directors

ATTESTED:

\_\_\_\_\_  
Bev Dransfeldt, Secretary, PVRPD Board of Directors

**PLEASANT VALLEY RECREATION AND PARK DISTRICT  
STAFF REPORT / AGENDA REPORT**

**TO: BOARD OF DIRECTORS**

**FROM: MARY OTTEN, GENERAL MANAGER**  
**By: Justin Kiraly, Administrative Services Manager**

**DATE: June 7, 2023**

**SUBJECT: CONSIDERATION AND APPROVAL OF PRELIMINARY  
FISCAL YEAR 2023-2024 BUDGETS FOR THE  
GENERAL FUND, ASSESSMENT DISTRICT FUND,  
QUIMBY FEE FUND, PARK IMPACT FEE FUND,  
COMMUNITY DEVELOPMENT BLOCK GRANT FUND,  
AND RESTRICTED DONATIONS FUND**

**SUMMARY**

Every year Staff brings a budget before the Board of Directors requesting the Board to approve the next fiscal year's budget. Staff is asking the Board to approve FY 2023-2024 General Fund, Assessment District, Quimby Fee, Park Impact Fee, Community Development Block Grant (CDBG), and Restricted Donations budgets for the Pleasant Valley Recreation and Park District.

**BACKGROUND**

On April 29 and May 9, 2023, the Pleasant Valley Recreation and Park District held public workshops for the proposed Fiscal Year 2023-2024 budgets. At the conclusion of the two workshops, the budget totals are as follows: \$10,236,083 in expenses for the General Fund budget, \$1,300,868 in expenses for the Assessment District Budget, \$2,921,769 in expenses in the Quimby Fee Budget, no expenses in Park Impact Fee Budget, \$11,941 in CDBG Budget, \$300,000 in the Restricted Donations budget; the General Fund budget includes \$815,000 in capital expenses. The public received notice of these workshops through the posting of agendas.

The proposed operating budgets for FY 2023-2024 strive to continue to move the District along the path of fiscal sustainability. The District continues to make progress in a positive direction from the COVID-19 pandemic. The District is seeing an increase in rentals and class/program participation and the FY 2023-2024 budget reflects post-COVID forecasting.

The General Fund budget as presented is balanced with an excess of \$82,377 in the General Fund. Included in the General Fund budget is the drawdown of Designated Projects funds, in the amount of \$125,000, to pay for a Comprehensive Park Master Plan. The introduction of the preliminary budgets as well as the workshops has allowed the Board and the public an opportunity to review and provide additional comments before adoption of the budgets on July 5, 2023.

The Assessment District budget is balanced at \$1,313,871 in revenue with \$1,300,868 in services and supplies expenses. This equates to revenue exceeding expense by a total of \$13,003. However, ongoing discussions and decisions about Pleasant Valley Fields may lead to an early budget year adjustment, as the District is pursuing a Request for Proposal, which the responses will determine if the District will continue to contract out the maintenance of Pleasant Valley Fields or bring the maintenance in house.

The Quimby Fee Fund has a revenue budget of \$120,000 for interest earnings and an expense budget of \$2,921,769 for capital improvement projects. This leads to a drawdown of the Quimby Fund balance of \$2,801,769. This is typical of Quimby accounts, as there is a large inflow of cash from development projects, that are then used in future periods.

The Park Impact Fee Fund has a revenue budget of \$8,000 for interest earnings and no expenses budgeted.

The Community Development Block Grant Fund has a revenue budget of \$11,491 with \$11,491 budgeted in personnel; there are no services and supplies budgeted. The Community Development Block Grant will cease as of September 30, 2023.

The Restricted Donations Fund is for the use of donations received for a specific project or purpose. Currently, the District only has funds for the Miracle League 805 Ballfield at Freedom Park. We expect the project to be done by the end of Summer 2023, with expected expenses of \$300,000, which will be drawn down from the prior donation.

## ANALYSIS

### FUND 10 – General Fund

#### Revenue-Fund 10

Revenue	April 29 <sup>th</sup> Workshop	May 9 <sup>th</sup> Wrap-Up	June 7 <sup>th</sup> Approval
Property Tax	\$8,109,714	\$8,109,714	\$8,109,714

#### Drawdown-Fund 10

Drawdown	April 29 <sup>th</sup> Workshop	May 9 <sup>th</sup> Wrap-Up	June 7 <sup>th</sup> Approval
Designated Project	\$0	\$125,000	\$125,000

The drawdown of Designated Project funds was decided at the April 29<sup>th</sup> workshop in order to fund the Comprehensive Parks Master Plan.

#### Expenses-Fund 10

Expense	April 29 <sup>th</sup> Workshop	May 9 <sup>th</sup> Wrap-Up	June 7 <sup>th</sup> Approval
Personnel	\$5,148,870	\$5,151,913	\$5,153,694

The Changes to Personnel are:

- Corrected an employee's insurance expense calculation.
- Moved Parks Manger Mileage to Car Allowance to reduce time required to report/process mileage.
- Corrected missing retirement charges.

Expense	April 29 <sup>th</sup> Workshop	May 9 <sup>th</sup> Wrap-Up	June 7 <sup>th</sup> Approval
Services and Supplies	\$4,267,863.07	\$4,268,863	\$4,267,389

The Changes to Services and Supplies are:

- Addition of missing DacTrack annual fee
- Moved Parks Manger Mileage to Car Allowance to reduce time required to report/process mileage.
- Rounding of COP Debt budget

**Capital Improvement Program (CIP)**

For the General Fund CIP there are a total of five projects for FY 23-24:

Capital	April 29 <sup>th</sup> Workshop	May 9 <sup>th</sup> Wrap-Up	June 7 <sup>th</sup> Approval
Capital	\$710,000	\$755,000	\$815,000

The Changes to Capital are:

- Addition of \$25,000 for emergency Capital expenses
- Removed \$20,000 for Slurry of PV Fields parking lot, to be done in FY24/25
- Addition of \$100,000 for PV Pumps total replacement

The below table list of the projects for Fund 10 Capital for FY23-24:

Project	Park/Location	Budgeted Cost
Tennis Courts Resurface	Valle Lindo Park	\$55,000
Pool Deck Epoxy	PV Aquatic Center	\$100,000
Playground Replacement	Lokker Park	\$500,000
Whole Pump Replacement	PV Fields	\$100,000

In addition to the projects, the District will be purchasing a fleet vehicle for the Parks Manager, budgeted at \$35,000.

**FUND 20 – Assessment District**

The analysis for Assessment District (Fund 20) is as follows:

- No changes from April 29<sup>th</sup> Budget Workshop or May 9<sup>th</sup> Budget Wrap-Up
- Balanced budget with an excess of \$13,003
- Assessment Revenue has increased \$42,478 due to 3.0% increase in Assessment Tax
- Personnel was eliminated and Services and Supplies increased by \$109,543 due to the uncertainty with PV Fields maintenance. As previously mentioned, there may be an early budget adjustment depending on how the RFP process resolves in the first quarter of FY24.

**FUND 30 – Quimby Fees**

Quimby Fees (Fund 30) are a fee that is received from developers in lieu of land when a parcel is subdivided and may only be used for developing new parks/recreation facilities or rehabilitating existing neighborhood or Community Park/Recreational Facilities to increase capacity. The District does not budget for Park In-Lieu Fees but does budget for interest earnings. The District budgeted \$120,000 in interest earnings, taking into consideration the balances that are in the Ventura County Pool, Pacific Western Bank, and California CLASS. This high return is expected due to the continued increase in Fed rates. While the Fed rate is expected to stabilize in the short term, the District expects elevated rates to last through the majority of FY24.

The following projects are planned for FY 2023-2024 and both projects will be paid with Quimby Funds:

Project Name	Budgeted Cost
Pickleball Sports Complex at Freedom Park	\$1,300,000
Multi-Generation Center	\$1,000,000

**FUND 40 – Park Impact Fees**

Park Impact Fees (Fund 40) is a park impact fee established by the Camarillo Municipal Code that new non-subdivision residential developments and new or expanded non-residential development pay. These fees cannot be used to fund parkland acquisition nor the renovation of existing facilities unless the renovations add new service capacity.

Revenue	April 29 <sup>th</sup> Workshop	May 9 <sup>th</sup> Wrap-Up	June 7 <sup>th</sup> Approval
Interest Earnings	\$8,000	\$8,000	\$8,000

There are no Personnel or Services and Supplies budgeted for this fund this year.

**FUND 50 – Community Development Block Grant (CDBG)**

CDBG (Fund 50) is a three-year program that is funded by a federal grant that allows the District to partner with Food Share of Ventura County to distribute food to help fight against hunger in Ventura County. The CDBG federal funding will end on September 30, 2023.

Revenue	April 29 <sup>th</sup> Workshop	May 9 <sup>th</sup> Wrap-Up	June 7 <sup>th</sup> Approval
CDBG – Food Share	\$11,491	\$11,491	\$11,491

Personnel	April 29 <sup>th</sup> Workshop	May 9 <sup>th</sup> Wrap-Up	June 7 <sup>th</sup> Approval
Personnel	\$11,491	\$11,491	\$11,491

**FUND 60 – Restricted Donations**

Restricted Donations (Fund 60) are donations that are received with a specific project or purpose. Since these funds are accepted with these restrictions in place, they are kept in their own fund. Currently, the district only has one project that is funded by restricted donations. The Miracle League 805 Ballfield at Freedom Park is scheduled to be completed by the end of Fall 2023. The District has budgeted \$300,000 of the received funds for FY24 for final bill payments.

Project Name	Budgeted Cost
Miracle League 805 Ballfield	\$300,000

## **FISCAL IMPACT**

Approval of the Preliminary FY 2023-2024 Budget will allow staff to proceed with the development of the Final 2023-2024 Budgets for review and adoption at the July 5, 2023, Board meeting. There is no fiscal impact associated with this action.

## **RECOMMENDATION**

It is recommended that the Board approve the Preliminary Fiscal Year 2023-2024 Budgets. The final approval will be scheduled for July 5, with a public hearing.

## **ATTACHMENT**

- 1) FY 2023-2024 Preliminary Budgets Summary Sheets
  - a. Budget Overview (1 page)
  - b. Fund 10 (5 pages)
  - c. Department 000 (1 page)
  - d. Department 301 (1 page)
  - e. Department 310 (1 page)
  - f. Department 320 (1 page)
  - g. Department 370 (1 page)
  - h. Department 410 (2 pages)
  - i. Department 503 (2 pages)
  - j. Department 505 (2 pages)
  - k. Department 520 (1 page)
  - l. Fund 20 Assessment District (1 page)
  - m. Fund 30 Park Dedication Fees (1 page)
  - n. Fund 40 Park Impact Fees (1 page)
  - o. Fund 50 Community Development Block Grant (CDBG) (1 page)
  - p. Fund 60 Restricted Donations (1 page)

FY 23-24 Budget Overview					
Fund	Division	Location	Revenue + Drawdown	Expenditures	Budget Status
10		0	\$ 8,691,114.00	\$ 343,214.00	\$ 8,347,900.00
10	301		\$ 245,077.00	\$ 454,955.00	\$ (209,878.00)
10	310		\$ 330,537.00	\$ 192,664.00	\$ 137,873.00
10	320		\$ 248,481.00	\$ 319,355.00	\$ (70,874.00)
10	370		\$ 29,020.00	\$ 119,637.00	\$ (90,617.00)
10	410		\$ 449,336.00	\$ 4,658,055.00	\$ (4,208,719.00)
10	503	Spec Events	\$ 154,345.00	\$ 259,854.65	\$ (105,509.65)
10	503	Rec Admin	\$ 7,050.00	\$ 221,875.35	\$ (214,825.35)
10	505		\$ 160,000.00	\$ 3,637,599.00	\$ (3,477,599.00)
10	520		\$ 3,500.00	\$ 28,874.00	\$ (25,374.00)
20	470		\$ 1,313,871.00	\$ 1,300,868.00	\$ 13,003.00
30	480		\$ 2,921,769.00	\$ 2,921,769.00	\$ -
40	490		\$ 8,000.00	\$ -	\$ 8,000.00
50	495		\$ 11,491.00	\$ 11,491.00	\$ -
60	496		\$ 300,000.00	\$ 300,000.00	\$ -
			\$ 14,579,591.00	\$ 14,470,211.00	\$ 109,380.00
Fund 10 Total			\$ 10,318,460.00	\$ 10,236,083.00	\$ 82,377.00
Fund 20 Total			\$ 1,313,871.00	\$ 1,300,868.00	\$ 13,003.00
Fund 30 Total			\$ 2,921,769.00	\$ 2,921,769.00	\$ -
Fund 40 Total			\$ 8,000.00	\$ -	\$ 8,000.00
Fund 50 Total			\$ 11,491.00	\$ 11,491.00	\$ -
Fund 60 Total			\$ 300,000.00	\$ 300,000.00	\$ -

Cost Recovery Analysis FY24						
Department	Revenue	Admin Overhead	Rec Overhead	Total Expenditures	Rev-Total Expenditures	Cost Recovery %
Aquatics (301)	\$ 245,077.00	\$ 240,081.53	\$ 44,375.07	\$ 739,411.60	\$ (494,334.60)	33%
Sports (310)	\$ 330,537.00	\$ 240,081.53	\$ 44,375.07	\$ 477,120.60	\$ (146,583.60)	69%
Camps/Classes (320)	\$ 248,481.00	\$ 240,081.53	\$ 44,375.07	\$ 603,811.60	\$ (355,330.60)	41%
Senior Services (370)	\$ 29,020.00	\$ 240,081.53	\$ 44,375.07	\$ 404,093.60	\$ (375,073.60)	7%
Parks (410)	\$ 449,336.00	\$ 2,437,191.33	\$ -	\$ 7,095,246.33	\$ (6,645,910.33)	6%
Special Events (503)	\$ 154,345.00	\$ 240,081.53	\$ 44,375.07	\$ 544,311.26	\$ (389,966.26)	28%



Pleasant Valley Recreation and Park District  
 FY 2023-2024 Budget  
 Fund 10 General Fund

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed	Approved	Adopted
<b>Revenue</b>							
5110	Tax Apport - Cur Year Secured	\$ (7,208,637.84)	\$ (7,634,345.00)	\$ (8,109,714.00)	\$ (8,109,714.00)	\$ (8,109,714.00)	\$ -
5120	Tax Apport - Cur Year Unsec	\$ (134,614.57)	\$ -	\$ -	\$ -	\$ -	\$ -
5130	Tax Apport - Prior Year Sec	\$ (73,784.70)	\$ -	\$ -	\$ -	\$ -	\$ -
5140	Tax Apport - Prior Year Unsec	\$ (9,582.54)	\$ -	\$ -	\$ -	\$ -	\$ -
5150	Tax Deeded Sales	\$ (6.41)	\$ -	\$ -	\$ -	\$ -	\$ -
5210	Cur Supplemental Pass Thru	\$ (127,851.66)	\$ -	\$ -	\$ -	\$ -	\$ -
5230	HOPTR	\$ (44,241.91)	\$ -	\$ -	\$ -	\$ -	\$ -
5240	Supplemental Assessment Roll	\$ (337.39)	\$ -	\$ -	\$ -	\$ -	\$ -
5310	Interest Earnings	\$ (8,316.67)	\$ (104,893.00)	\$ (230,000.00)	\$ (230,000.00)	\$ (230,000.00)	\$ -
5502	Carryover Balance	\$ -	\$ -	\$ (15,000.00)	\$ (15,000.00)	\$ (15,000.00)	\$ -
5506	Park Patrol Citations	\$ (1,277.11)	\$ (1,500.00)	\$ (2,300.00)	\$ (2,300.00)	\$ (2,300.00)	\$ -
5508	Bingo - Primary Revenue	\$ (12,646.75)	\$ (14,400.00)	\$ (19,750.00)	\$ (19,750.00)	\$ (19,750.00)	\$ -
5509	Excess Bingo Revenue	\$ (2,946.60)	\$ -	\$ (1,800.00)	\$ (1,800.00)	\$ (1,800.00)	\$ -
5510	Contract Classes-Public Fees	\$ (250,451.22)	\$ (131,313.00)	\$ (183,357.00)	\$ (183,357.00)	\$ (183,357.00)	\$ -
5511	Public Fees	\$ (177,937.03)	\$ (300,001.00)	\$ (305,964.00)	\$ (305,964.00)	\$ (305,964.00)	\$ -
5520	Public Fees-Entry Fees	\$ (38,922.00)	\$ (40,840.00)	\$ (41,600.00)	\$ (41,600.00)	\$ (41,600.00)	\$ -
5525	Vending Concessions	\$ (620.40)	\$ (1,450.00)	\$ (1,450.00)	\$ (1,450.00)	\$ (1,450.00)	\$ -
5530	Rental	\$ (437,267.84)	\$ (338,717.00)	\$ (550,793.00)	\$ (550,793.00)	\$ (550,793.00)	\$ -
5535	Cell Tower Revenue	\$ (102,036.37)	\$ (100,800.00)	\$ (159,600.00)	\$ (159,600.00)	\$ (159,600.00)	\$ -
5540	Parking Fees	\$ (17,795.05)	\$ (9,600.00)	\$ (10,350.00)	\$ (10,350.00)	\$ (10,350.00)	\$ -
5546	CAPRI Workers Comp Prior Year	\$ (15,947.55)	\$ -	\$ -	\$ -	\$ -	\$ -
5555	Advertising Revenue	\$ (4,000.00)	\$ (10,000.00)	\$ (6,000.00)	\$ (6,000.00)	\$ (6,000.00)	\$ -
5558	Sponsorships/Donations	\$ -	\$ -	\$ (2,500.00)	\$ (2,500.00)	\$ (2,500.00)	\$ -
5561	Special Event	\$ 842.52	\$ (56,205.00)	\$ (125,120.00)	\$ (125,120.00)	\$ (125,120.00)	\$ -
5563	Staffing Cost Recovery	\$ (51,883.75)	\$ (58,352.00)	\$ (41,212.00)	\$ (41,212.00)	\$ (41,212.00)	\$ -
5564	Special Event Permits	\$ (900.00)	\$ -	\$ -	\$ -	\$ -	\$ -
5566	Security Services - Recovery	\$ (4,136.25)	\$ -	\$ -	\$ -	\$ -	\$ -
5570	Contributions	\$ (678.28)	\$ (72,000.00)	\$ -	\$ -	\$ -	\$ -
5574	Rebates Recieved	\$ -	\$ (152,042.00)	\$ -	\$ -	\$ -	\$ -
5575	Other Misc Revenue	\$ (326,580.64)	\$ (476,939.00)	\$ (35,250.00)	\$ (35,250.00)	\$ (35,250.00)	\$ -
5576	Restricted Donations	\$ (67.75)	\$ -	\$ -	\$ -	\$ -	\$ -
5580	Cash Over/Under	\$ (45.00)	\$ -	\$ -	\$ -	\$ -	\$ -
5585	Incentive Income	\$ (2,474.63)	\$ (1,700.00)	\$ (1,700.00)	\$ (1,700.00)	\$ (1,700.00)	\$ -
5600	Reimbursement - ROPS	\$ (396,407.90)	\$ (350,000.00)	\$ (350,000.00)	\$ (350,000.00)	\$ (350,000.00)	\$ -
<b>Revenue</b>		<b>\$ 9,451,553.29</b>	<b>\$ 9,855,097.00</b>	<b>\$ 10,193,460.00</b>	<b>\$ 10,193,460.00</b>	<b>\$ 10,193,460.00</b>	<b>\$ -</b>
<b>Personnel</b>							
6100	Full Time Salaries	\$ 2,322,461.90	\$ 2,669,312.00	\$ 2,804,745.00	\$ 2,804,745.00	\$ 2,804,745.00	\$ -
6101	Overtime Salaries	\$ 18,647.24	\$ 26,785.00	\$ 28,035.00	\$ 28,035.00	\$ 28,035.00	\$ -
6105	Car Allowance	\$ 11,087.32	\$ 10,800.00	\$ 6,000.00	\$ 6,000.00	\$ 7,600.00	\$ -
6108	Cell Phone Allowance	\$ 14,335.80	\$ 15,960.00	\$ 15,960.00	\$ 15,960.00	\$ 15,960.00	\$ -
6110	Part-Time Salaries	\$ 381,964.52	\$ 549,670.00	\$ 628,173.00	\$ 628,173.00	\$ 628,173.00	\$ -
6120	Retirement	\$ 385,469.55	\$ 466,365.00	\$ 532,299.00	\$ 532,659.00	\$ 532,840.00	\$ -
6121	457 Pension	\$ 16,315.09	\$ 23,000.00	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00	\$ -
6125	Deferred Compensation	\$ 4,768.93	\$ 4,895.00	\$ 5,193.00	\$ 5,193.00	\$ 5,193.00	\$ -
6130	Employee Insurance	\$ 287,736.56	\$ 372,401.00	\$ 429,933.00	\$ 432,616.00	\$ 432,616.00	\$ -
6140	Workers Compensation	\$ 156,332.71	\$ 222,963.00	\$ 186,770.00	\$ 186,770.00	\$ 186,770.00	\$ -
6150	Unemployment Insurance	\$ 6,843.91	\$ 15,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -
6160	Loan - Pension Obligation	\$ 14,217.75	\$ 132,893.00	\$ -	\$ -	\$ -	\$ -
6170	PERS Unfunded Liability	\$ 501,541.00	\$ 508,376.00	\$ 494,762.00	\$ 494,762.00	\$ 494,762.00	\$ -
<b>Personnel</b>		<b>\$ 4,121,722.28</b>	<b>\$ 5,018,420.00</b>	<b>\$ 5,148,870.00</b>	<b>\$ 5,151,913.00</b>	<b>\$ 5,153,694.00</b>	<b>\$ -</b>
<b>Services and Supplies</b>							
6210	Telephone/Internet	\$ 21,699.69	\$ 23,132.00	\$ 21,692.00	\$ 21,692.00	\$ 21,692.00	\$ -
6220	IT Services	\$ 24,349.33	\$ 61,125.00	\$ 64,298.00	\$ 64,298.00	\$ 64,298.00	\$ -
6230	Computer/IT Hardware	\$ 539.62	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -
6240	Software Services	\$ 14,672.88	\$ 60,534.00	\$ 73,586.00	\$ 73,586.00	\$ 73,586.00	\$ -
6310	Pool Chemicals	\$ 4,898.62	\$ 8,250.00	\$ 7,250.00	\$ 7,250.00	\$ 7,250.00	\$ -
6320	Janitorial Supplies	\$ 45,768.60	\$ 48,408.00	\$ 49,800.00	\$ 49,800.00	\$ 49,800.00	\$ -
6321	COVID - Supplies	\$ 3,352.52	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -
6330	Kitchen Supplies	\$ 311.23	\$ 1,200.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ -
6340	Food Supplies	\$ 1,435.90	\$ 14,850.00	\$ 6,625.00	\$ 6,625.00	\$ 6,625.00	\$ -
6350	Water Maint & Service	\$ 826.75	\$ 1,265.00	\$ 900.00	\$ 900.00	\$ 900.00	\$ -
6360	Laundry/Wash Service	\$ 73.50	\$ 1,220.00	\$ 1,120.00	\$ 1,120.00	\$ 1,120.00	\$ -
6380	Medical Supplies	\$ -	\$ 1,050.00	\$ 1,390.00	\$ 1,390.00	\$ 1,390.00	\$ -
6410	Insurance Liability	\$ 236,698.00	\$ 289,778.00	\$ 347,734.00	\$ 347,734.00	\$ 347,734.00	\$ -
6500	Equipment Maintenance	\$ 655.66	\$ 1,000.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00	\$ -
6510	Fuel	\$ 61,605.47	\$ 73,590.00	\$ 68,475.00	\$ 68,475.00	\$ 68,475.00	\$ -
6520	Vehicle Maintenance	\$ 36,355.60	\$ 35,400.00	\$ 38,100.00	\$ 38,100.00	\$ 38,100.00	\$ -
6610	Building Repair	\$ 71,684.47	\$ 85,500.00	\$ 67,500.00	\$ 67,500.00	\$ 67,500.00	\$ -
6620	HVAC Maintenance/Repairs	\$ 6,243.14	\$ 8,820.00	\$ 8,820.00	\$ 8,820.00	\$ 8,820.00	\$ -
6630	Playground Maintenance	\$ 27,433.20	\$ 40,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ -
6705	Turf Removal	\$ 19,549.12	\$ -	\$ -	\$ -	\$ -	\$ -
6710	Grounds Maintenance	\$ 91,812.38	\$ 119,420.00	\$ 101,220.00	\$ 101,220.00	\$ 101,220.00	\$ -

Pleasant Valley Recreation and Park District  
 FY 2023-2024 Budget  
 Fund 10 General Fund

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed	Approved	Adopted
6719	Tree Care	\$ 29,997.00	\$ 34,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -
6722	Park Amenities - Assess	\$ 9,005.46	\$ -	\$ -	\$ -	\$ -	\$ -
6727	Fee Schedule	\$ 11,250.00	\$ 13,050.00	\$ -	\$ -	\$ -	\$ -
6730	Contracted Pest Control	\$ 3,700.00	\$ 3,000.00	\$ 4,020.00	\$ 4,020.00	\$ 4,020.00	\$ -
6740	Rubbish & Refuse	\$ 80,034.15	\$ 79,830.00	\$ 84,330.00	\$ 84,330.00	\$ 84,330.00	\$ -
6750	Vandalism/Theft	\$ 1,047.97	\$ 500.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -
6810	Memberships	\$ 13,335.00	\$ 15,047.00	\$ 16,952.00	\$ 16,952.00	\$ 16,952.00	\$ -
6910	Office Supplies	\$ 14,439.84	\$ 25,020.00	\$ 33,950.00	\$ 33,950.00	\$ 33,950.00	\$ -
6920	Postage Expense	\$ 12,759.07	\$ 18,640.00	\$ 18,700.00	\$ 18,700.00	\$ 18,700.00	\$ -
6930	Advertising Expense	\$ 4,190.95	\$ 3,490.00	\$ 3,040.00	\$ 3,040.00	\$ 3,040.00	\$ -
6940	Printing Charges	\$ 7,121.34	\$ 8,935.00	\$ 13,126.00	\$ 13,126.00	\$ 13,126.00	\$ -
6950	Bank & Registration Fees	\$ 73,402.61	\$ 3,920.00	\$ 3,920.00	\$ 3,920.00	\$ 3,920.00	\$ -
6960	Approp Redev/Collection Fees	\$ 541,882.42	\$ 552,000.00	\$ 684,039.00	\$ 684,039.00	\$ 684,039.00	\$ -
6980	Minor Furn Fixture & Equip	\$ 6,556.47	\$ 1,137.00	\$ 25,237.00	\$ 25,237.00	\$ 25,237.00	\$ -
7010	Fingerprint Fees (HR)	\$ 2,716.47	\$ 3,360.00	\$ 3,360.00	\$ 3,360.00	\$ 3,360.00	\$ -
7020	Fire & Safety Insp Fees	\$ 2,324.65	\$ 4,725.00	\$ 6,675.00	\$ 6,675.00	\$ 6,675.00	\$ -
7030	Permit & Licensing Fees	\$ 5,148.99	\$ 6,550.00	\$ 7,300.00	\$ 7,300.00	\$ 7,300.00	\$ -
7040	State License Fee	\$ 706.25	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -
7100	Professional Services	\$ 74,340.50	\$ 147,501.00	\$ 270,200.00	\$ 270,200.00	\$ 270,200.00	\$ -
7110	Legal Services	\$ 52,489.99	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00	\$ -
7115	Typeset and Print Services	\$ 23,820.15	\$ 36,600.00	\$ 36,600.00	\$ 36,600.00	\$ 36,600.00	\$ -
7120	Instructor Services	\$ 160,491.95	\$ 77,265.00	\$ 108,902.00	\$ 108,902.00	\$ 108,902.00	\$ -
7125	PERS Admin Fees	\$ 1,268.79	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	\$ -
7130	Audit Services	\$ 12,375.00	\$ 20,875.00	\$ 17,425.00	\$ 17,425.00	\$ 17,425.00	\$ -
7140	Medical & Health Srvcs	\$ 6,716.00	\$ 12,170.00	\$ 10,720.00	\$ 10,720.00	\$ 10,720.00	\$ -
7150	Security Services	\$ 5,643.72	\$ 5,422.00	\$ 7,122.00	\$ 7,122.00	\$ 7,122.00	\$ -
7160	Entertainment Services	\$ 659.89	\$ 5,800.00	\$ 4,300.00	\$ 4,300.00	\$ 4,300.00	\$ -
7180	Business Services	\$ 54,069.07	\$ 107,769.00	\$ 94,805.00	\$ 95,805.00	\$ 95,805.00	\$ -
7190	Umpire/Referee Services	\$ 1,805.00	\$ 1,650.00	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00	\$ -
7210	Subscriptions	\$ 246.88	\$ 2,550.00	\$ 2,375.00	\$ 2,375.00	\$ 2,375.00	\$ -
7310	Rents & Leases - Equip	\$ 9,016.07	\$ 31,620.00	\$ 48,720.00	\$ 48,720.00	\$ 48,720.00	\$ -
7320	Bldg/Field Leases & Rental	\$ 50.00	\$ 60.00	\$ 60.00	\$ 60.00	\$ 60.00	\$ -
7410	Division Supplies	\$ 1,718.61	\$ 6,040.00	\$ 12,535.00	\$ 12,535.00	\$ 12,535.00	\$ -
7420	Program/Event Supplies	\$ 12,538.83	\$ 11,500.00	\$ 17,830.00	\$ 17,830.00	\$ 17,830.00	\$ -
7430	Bingo Supplies	\$ 3,791.84	\$ 4,800.00	\$ 4,800.00	\$ 4,800.00	\$ 4,800.00	\$ -
7440	Sporting Goods	\$ 6,457.17	\$ 7,700.00	\$ 8,400.00	\$ 8,400.00	\$ 8,400.00	\$ -
7450	Arts and Craft Supplies	\$ 2,780.45	\$ 4,025.00	\$ 1,575.00	\$ 1,575.00	\$ 1,575.00	\$ -
7460	Training Supplies	\$ 1,642.97	\$ 1,920.00	\$ 3,970.00	\$ 3,970.00	\$ 3,970.00	\$ -
7500	Small Tools	\$ 4,591.99	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ -
7510	Safety Supplies	\$ 5,589.12	\$ 4,215.00	\$ 4,415.00	\$ 4,415.00	\$ 4,415.00	\$ -
7610	Uniform Allowance	\$ 10,548.76	\$ 12,490.00	\$ 15,790.00	\$ 15,790.00	\$ 15,790.00	\$ -
7620	Safety Clothing	\$ 3,505.11	\$ 5,404.00	\$ 5,404.00	\$ 5,404.00	\$ 5,404.00	\$ -
7700	Transportation and Travel	\$ -	\$ 600.00	\$ -	\$ -	\$ -	\$ -
7710	Conference&Seminar Staff	\$ 7,765.81	\$ 30,591.00	\$ 19,665.00	\$ 19,665.00	\$ 19,665.00	\$ -
7715	Conference&Seminar Board	\$ 327.00	\$ 4,450.00	\$ 2,625.00	\$ 2,625.00	\$ 2,625.00	\$ -
7720	Conference&Seminar Travel Exp	\$ 4,690.93	\$ 26,949.00	\$ 6,067.00	\$ 6,067.00	\$ 6,067.00	\$ -
7725	Out of Town Travel Board	\$ 2,225.83	\$ 2,420.00	\$ 2,970.00	\$ 2,970.00	\$ 2,970.00	\$ -
7730	Private Vehicle Mileage	\$ 76.98	\$ 6,025.00	\$ 6,321.00	\$ 6,321.00	\$ 4,847.00	\$ -
7750	Buses/Excursions	\$ 795.20	\$ 33,500.00	\$ 11,400.00	\$ 11,400.00	\$ 11,400.00	\$ -
7760	Tuition/Book Reimbursement	\$ -	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ -
7810	Utilities - Gas	\$ 44,459.31	\$ 53,040.00	\$ 49,133.00	\$ 49,133.00	\$ 49,133.00	\$ -
7820	Utilities - Water	\$ 781,057.84	\$ 910,143.00	\$ 786,277.00	\$ 786,277.00	\$ 786,277.00	\$ -
7830	Utilities - Electric	\$ 227,466.51	\$ 217,575.00	\$ 232,694.00	\$ 232,694.00	\$ 232,694.00	\$ -
7840	Airport Assessment Exp	\$ 1,517.00	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	\$ -
7910	Awards and Certificates	\$ 11,576.94	\$ 16,130.00	\$ 18,190.00	\$ 18,190.00	\$ 18,190.00	\$ -
7920	Meals for Staff Training	\$ 2,489.16	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ -
7930	Employee Morale	\$ 5,010.55	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ -
7950	COP Debt - PV Fields	\$ 223,759.02	\$ 217,560.00	\$ 343,214.07	\$ 343,214.00	\$ 343,214.00	\$ -
7970	Reserve Vehicle Fleet	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -
7971	Reserve Computer Fleet	\$ -	\$ 5,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ -
7973	Reserve Dry Period	\$ -	\$ 65,203.00	\$ -	\$ 5,000.00	\$ 5,000.00	\$ -
7974	Reserve Capital Improvements	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -
7975	Reserve Repair/Oper/Admin	\$ -	\$ 20,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ -
7976	Reserve - Compensated Absences	\$ -	\$ 25,000.00	\$ 30,000.00	\$ 25,000.00	\$ 25,000.00	\$ -
<b>Services and Supplies</b>		<b>\$ 3,258,960.26</b>	<b>\$ 3,938,508.00</b>	<b>\$ 4,267,863.07</b>	<b>\$ 4,268,863.00</b>	<b>\$ 4,267,389.00</b>	<b>\$ -</b>

**Capital**

8400	General Capital	\$ -	\$ 2,148.00	\$ 675,000.00	\$ 720,000.00	\$ 25,000.00	\$ -
8420	Equip/Facility Replacement	\$ 29,984.93	\$ 97,500.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ -
8479	Inflatable System	\$ 5,020.63	\$ -	\$ -	\$ -	\$ -	\$ -
8483	ECAA Loan-Lighting Project	\$ 6,104.62	\$ 27,382.85	\$ -	\$ -	\$ -	\$ -
8485	HVAC Conference Room	\$ 7,414.00	\$ -	\$ -	\$ -	\$ -	\$ -
8486	Pool Vacuum	\$ 5,203.25	\$ -	\$ -	\$ -	\$ -	\$ -
8487	Springville Parking Lot	\$ 23,600.22	\$ -	\$ -	\$ -	\$ -	\$ -
8488	Mission Oaks Parking Lot	\$ 61,654.20	\$ -	\$ -	\$ -	\$ -	\$ -

Pleasant Valley Recreation and Park District  
 FY 2023-2024 Budget  
 Fund 10 General Fund

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed	Approved	Adopted
8489	Tennis Court Lighting	\$ 116,802.34	\$ -	\$ -	\$ -	\$ -	\$ -
8491	Senior Center Carpeting	\$ 14,993.55	\$ -	\$ -	\$ -	\$ -	\$ -
8492	Sr Ctr Upgrade to Sound Board	\$ 13.70	\$ -	\$ -	\$ -	\$ -	\$ -
8494	Bingo Console	\$ 5,007.00	\$ -	\$ -	\$ -	\$ -	\$ -
8495	Turf Sweeper	\$ 8,189.10	\$ -	\$ -	\$ -	\$ -	\$ -
8496	Prop 68-Arneill Ranch Park	\$ 508,262.34	\$ 51,731.16	\$ -	\$ -	\$ -	\$ -
8498	MO Tennis Court Refinish	\$ -	\$ 86,000.00	\$ -	\$ -	\$ -	\$ -
8499	Community Center Sewer Line	\$ -	\$ 28,025.00	\$ -	\$ -	\$ -	\$ -
8500	Cam Grove Septic Tank	\$ -	\$ 72,605.21	\$ -	\$ -	\$ -	\$ -
8501	Senior Center Roof	\$ -	\$ 146,852.00	\$ -	\$ -	\$ -	\$ -
8502	Freedom Dog Park	\$ -	\$ 200,000.00	\$ -	\$ -	\$ -	\$ -
8503	Co-Op Sewer Line	\$ -	\$ 60,000.00	\$ -	\$ -	\$ -	\$ -
8505	Valle Lindo Tennis Courts Resurface	\$ -	\$ -	\$ -	\$ -	\$ 55,000.00	\$ -
8506	Pool Deck Epoxy	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -
8507	Lokker Playground	\$ -	\$ -	\$ -	\$ -	\$ 500,000.00	\$ -
8508	PV Fields Whole Pump Replacement	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ -
<b>Capital</b>		<b>\$ 792,249.88</b>	<b>\$ 772,244.22</b>	<b>\$ 710,000.00</b>	<b>\$ 755,000.00</b>	<b>\$ 815,000.00</b>	<b>\$ -</b>
<b>Expense</b>		<b>\$ 8,173,207.42</b>	<b>\$ 9,729,172.22</b>	<b>\$ 10,126,733.07</b>	<b>\$ 10,175,776.00</b>	<b>\$ 10,236,083.00</b>	<b>\$ -</b>
<b>Drawdown</b>							
1111	Designated Project Drawdown	\$ -	\$ -	\$ -	\$ 125,000.00	\$ 125,000.00	\$ -
<b>Drawdown</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 125,000.00</b>	<b>\$ 125,000.00</b>	<b>\$ -</b>
<b>Revenue Total</b>		<b>\$ 9,451,553.29</b>	<b>\$ 9,855,097.00</b>	<b>\$ 10,193,460.00</b>	<b>\$ 10,193,460.00</b>	<b>\$ 10,193,460.00</b>	<b>\$ -</b>
<b>Drawdown total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 125,000.00</b>	<b>\$ 125,000.00</b>	<b>\$ -</b>
<b>Expense Total</b>		<b>\$ 8,173,207.42</b>	<b>\$ 9,729,172.22</b>	<b>\$ 10,126,733.07</b>	<b>\$ 10,175,776.00</b>	<b>\$ 10,236,083.00</b>	<b>\$ -</b>
<b>Grand Total</b>		<b>\$ 1,278,345.87</b>	<b>\$ 125,924.78</b>	<b>\$ 66,726.93</b>	<b>\$ 142,684.00</b>	<b>\$ 82,377.00</b>	<b>\$ -</b>

**PLEASANT VALLEY RECREATION AND PARK DISTRICT  
2023-2024 ANNUAL BUDGET  
Account Summary**

<b>Department: Administrative Services</b>	<b>Division: Administration</b>	<b>Department Number: 000</b>
<b>Account Description</b>	<b>Approved Budget 2022-2023</b>	<b>Proposed Budget 2023-2024</b>
5110-5230 Apportionment Taxes	7,634,345.00	8,109,714.00
5310 Interest Apportionment Fund	9,893.00	230,000.00
5585 Incentive Income	1,400.00	1,400.00
5591 Surplus Carryover	-	-
5600 Reimbursement ROPS	200,000.00	350,000.00
<b>TOTAL REVENUE</b>	<b>7,845,638.00</b>	<b>8,691,114.00</b>
<b>TOTAL PERSONNEL</b>		-
7950 Lease Payment- VATP	217,560.00	343,214.00
<b>TOTAL SERVICES/ SUPPLIES</b>	<b>217,560.00</b>	<b>343,214.00</b>
<b>TOTAL CAPITAL EXPENSES</b>		-
<b>TOTAL REVENUE + DRAWDOWN</b>	<b>7,845,638.00</b>	<b>8,691,114.00</b>
<b>TOTAL EXPENDITURES</b>	<b>217,560.00</b>	<b>343,214.00</b>
<b>GRAND TOTAL</b>	<b>7,628,078.00</b>	<b>8,347,900.00</b>

**PLEASANT VALLEY RECREATION AND PARK DISTRICT  
2023-2024 ANNUAL BUDGET  
Account Summary**

<b>Department: Recreation Services</b>	<b>Division: Aquatics</b>	<b>Department Number: 301</b>
<b>Account Description</b>	<b>Approved Budget 2022-2023</b>	<b>Proposed Budget 2023-2024</b>
5510 Public Fees - Instructor Services	19,336.00	24,976.00
5511 Public Fees - Staff Taught Courses	91,641.00	111,134.00
5520 Public Fees- Aquatics Programs	25,840.00	41,600.00
5525 Vending Concessions	800.00	800.00
5530 Rentals	16,100.00	31,745.00
5563 Staffing Cost Recovery	14,920.00	34,822.00
<b>TOTAL REVENUE</b>	<b>168,637.00</b>	<b>245,077.00</b>
6100 Regular Salaries	81,452.00	72,001.00
6108 Cell Phone	780.00	390.00
6110 Part Time Salaries	223,633.00	250,414.00
6120 Retirement	18,314.00	32,627.00
6130 Employee Insurance	18,784.00	14,873.00
6140 Workers Compensation	8,542.00	4,482.00
<b>TOTAL PERSONNEL</b>	<b>351,505.00</b>	<b>374,787.00</b>
6310 Pool Supplies	-	7,250.00
6321 COVID-19	500.00	-
6500 Equipment Maintenance	1,000.00	1,600.00
6810 Memberships & Dues	-	200.00
6910 Office Supplies	600.00	640.00
7030 Business Permit & Licence Fee	-	500.00
7115 Typsetting & Printing Services	600.00	600.00
7120 Instructor Services	12,568.00	16,234.00
7180 Business Services	620.00	-
7410 Division Supplies	1,620.00	2,000.00
7460 Training Supplies	350.00	1,100.00
7510 Safety Supplies	1,360.00	1,810.00
7610 Uniform Allowance	1,440.00	2,040.00
7810 Utilities - Gas	-	42,144.00
7910 Awards & Certificates	2,525.00	4,050.00
<b>TOTAL SERVICES/ SUPPLIES</b>	<b>23,183.00</b>	<b>80,168.00</b>
8420 Equip/Facility Replacement	7,500.00	-
<b>TOTAL CAPITAL EXPENSES</b>	<b>7,500.00</b>	<b>-</b>
<b>TOTAL REVENUE + DRAWDOWN</b>	<b>168,637.00</b>	<b>245,077.00</b>
<b>TOTAL EXPENDITURES</b>	<b>382,188.00</b>	<b>454,955.00</b>
<b>GRAND TOTAL</b>	<b>(213,551.00)</b>	<b>(209,878.00)</b>

**PLEASANT VALLEY RECREATION AND PARK DISTRICT**

**2023-2024 ANNUAL BUDGET**

**Account Summary**

<b>Department: Recreation Services</b>	<b>Division: Sports</b>	<b>Department Number: 310</b>
<b>Account Description</b>	<b>Approved Budget 2022-2023</b>	<b>Proposed Budget 2023-2024</b>
5511 Public Fees - Sport Leagues	63,855.00	67,685.00
5530 Rentals	113,092.00	259,492.00
5563 Staffing Cost Recovery	2,880.00	3,360.00
<b>TOTAL REVENUE</b>	<b>179,827.00</b>	<b>330,537.00</b>
6100 Regular Salaries	82,908.00	68,680.00
6108 Cell Phone	390.00	390.00
6110 Part Time Salaries	21,623.00	23,972.00
6120 Retirement	14,806.00	12,392.00
6130 Employee Insurance	7,098.00	14,603.00
6140 Workers Compensation	2,927.00	1,288.00
<b>TOTAL PERSONNEL</b>	<b>129,752.00</b>	<b>121,325.00</b>
6380 Medical Supplies	600.00	600.00
6810 Memberships & Dues	70.00	75.00
7180 Business Services	1,450.00	1,500.00
7190 Umpire/Referee Services	1,650.00	1,700.00
7310 Rents & Leases - Equip	9,120.00	9,120.00
7410 Division Supplies	-	50.00
7440 Sporting Goods	5,100.00	5,100.00
7830 Utilities - Electricity	-	42,094.00
7910 Awards & Certificates	11,565.00	11,100.00
<b>TOTAL SERVICES/ SUPPLIES</b>	<b>29,555.00</b>	<b>71,339.00</b>
<b>TOTAL CAPITAL EXPENSES</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE + DRAWDOWN</b>	<b>179,827.00</b>	<b>330,537.00</b>
<b>TOTAL EXPENDITURES</b>	<b>159,307.00</b>	<b>192,664.00</b>
<b>GRAND TOTAL</b>	<b>20,520.00</b>	<b>137,873.00</b>

**PLEASANT VALLEY RECREATION AND PARK DISTRICT  
2023-2024 ANNUAL BUDGET**

**Account Summary**

<b>Department: Recreation Services</b>	<b>Division: Camps/Classes</b>	<b>Department Number: 320</b>
<b>Account Description</b>	<b>Approved Budget 2022-2023</b>	<b>Proposed Budget 2023-2024</b>
5510 Public Fees - Instructor Services	111,997.00	154,881.00
5511 Public Fees - Camps & Classes	81,250.00	93,600.00
<b>TOTAL REVENUE</b>	<b>193,247.00</b>	<b>248,481.00</b>
6100 Regular Salaries	33,453.00	80,077.00
6108 Cell Phone	-	780.00
6110 Part Time Salaries	66,231.00	81,865.00
6120 Retirement	6,018.00	18,427.00
6130 Employee Insurance	2,324.00	16,147.00
6140 Workers Compensation	2,791.00	2,251.00
<b>TOTAL PERSONNEL</b>	<b>110,817.00</b>	<b>199,547.00</b>
6340 Food Supplies	900.00	1,125.00
6380 Medical Supplies	450.00	790.00
7120 Instructor Services	62,897.00	90,868.00
7180 Business Services	6,750.00	8,640.00
7410 Division Supplies	-	9,010.00
7420 Program/Event Supplies	800.00	-
7440 Sporting Goods	-	500.00
7450 Arts & Crafts Supplies	4,025.00	1,575.00
7460 Training Supplies	500.00	-
7510 Safety Supplies	500.00	-
7610 Uniform Allowance	450.00	900.00
7750 Excursions & Camp Trips	7,500.00	6,400.00
<b>TOTAL SERVICES/ SUPPLIES</b>	<b>84,772.00</b>	<b>119,808.00</b>
8400 Capital Outlay	-	-
<b>TOTAL CAPITAL EXPENSES</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE + DRAWDOWN</b>	<b>193,247.00</b>	<b>248,481.00</b>
<b>TOTAL EXPENDITURES</b>	<b>195,589.00</b>	<b>319,355.00</b>
<b>GRAND TOTAL</b>	<b>(2,342.00)</b>	<b>(70,874.00)</b>

**PLEASANT VALLEY RECREATION AND PARK DISTRICT**  
**2023-2024 ANNUAL BUDGET**  
**Account Summary**

Department: Recreation Services	Division: Senior Services	Department Number: 370
Account Description	Approved Budget 2022-2023	Proposed Budget 2023-2024
5508 Bingo	14,400.00	19,750.00
550Bingo Excess	-	1,800.00
5511 Public Fees - Senior Services Programming	35,960.00	6,820.00
5525 Vending Concessions	650.00	650.00
<b>TOTAL REVENUE</b>	<b>51,010.00</b>	<b>29,020.00</b>
6100 Regular Salaries	66,721.00	54,970.00
6108 Cell Phone	390.00	-
6110 Part Time Salaries	24,335.00	31,500.00
6120 Retirement	17,570.00	10,641.00
6130 Employee Insurance	1,188.00	8,624.00
6140 Workers Compensation	3,665.00	1,202.00
<b>TOTAL PERSONNEL</b>	<b>113,869.00</b>	<b>106,937.00</b>
6330 Kitchen Supplies	900.00	600.00
6340 Food Supplies	10,950.00	1,900.00
6980 Minor Office Equip. F F & E	-	100.00
7030 Business Permit & License Fee	700.00	-
7210 Publication & Subscriptions	175.00	-
7410 Division Supplies	4,000.00	-
7430 Bingo Supplies	4,800.00	4,800.00
7510 Safety Supplies	300.00	300.00
7610 Uniform Allowance	150.00	-
7730 Private Vehicle Mileage	1,500.00	-
7750 Excursions & Camp Trips	26,000.00	5,000.00
<b>TOTAL SERVICES/ SUPPLIES</b>	<b>49,475.00</b>	<b>12,700.00</b>
8494 Bingo Console		
<b>TOTAL CAPITAL EXPENSES</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE + DRAWDOWN</b>	<b>51,010.00</b>	<b>29,020.00</b>
<b>TOTAL EXPENDITURES</b>	<b>163,344.00</b>	<b>119,637.00</b>
<b>GRAND TOTAL</b>	<b>(112,334.00)</b>	<b>(90,617.00)</b>



**PLEASANT VALLEY RECREATION AND PARK DISTRICT**  
**2023-2024 ANNUAL BUDGET**  
**Account Summary**

Department: Parks	Division: Parks Summary	Department Number: 410
Account Description	Approved Budget 2022-2023	Proposed Budget 2023-2024
5506 Citations	1,500.00	2,300.00
5530 Rentals	209,525.00	259,556.00
5535 Cell Tower	100,800.00	159,600.00
5540 Parking Fees	9,600.00	10,350.00
5563 Staffing Cost Recovery	1,302.00	1,980.00
5570 Contributions	72,000.00	-
5575 Other Misc. Income	14,500.00	15,250.00
5585 Incentive Income	300.00	300.00
<b>TOTAL REVENUE</b>	<b>409,527.00</b>	<b>449,336.00</b>
6100 Regular Salaries	1,335,636.00	1,406,878.00
6101 Overtime Wages	24,285.00	24,285.00
6105 Car Allowance	4,800.00	1,600.00
6108 Cell Phone	9,720.00	9,720.00
6110 Part Time Salaries	138,239.00	147,121.00
6120 Retirement	240,203.00	265,744.00
6130 Employee Insurance	191,834.00	236,435.00
6140 Workers Compensation	189,257.00	169,002.00
<b>TOTAL PERSONNEL</b>	<b>2,133,974.00</b>	<b>2,260,785.00</b>
6210 Telephone	3,360.00	3,480.00
6310 Pool Supplies	8,250.00	-
6320 Janitorial Supplies	48,408.00	49,800.00
6321 COVID-19	500.00	-
6350 Water Maintenance Service	480.00	480.00
6360 Laundry/Wash Services	180.00	180.00
6510 Fuel	73,590.00	68,475.00
6520 Vehicle Maint/Repair	35,400.00	38,100.00
6610 Building Repair	85,500.00	67,500.00
6620 HVAC Maint/Repair	8,820.00	8,820.00
6630 Playground Maintenance	40,000.00	35,000.00
6710 Grounds Maint.	81,420.00	101,220.00
6719 Tree Care	30,000.00	30,000.00
6730 Contracted Pest Control	3,000.00	4,020.00
6740 Rubbish & Refuse	79,830.00	84,330.00
6750 Vandalism/Theft	500.00	1,000.00
6810 Memberships & Dues	400.00	400.00
6910 Office Supplies	300.00	-
6940 Copy Machine Charges	450.00	950.00

**PLEASANT VALLEY RECREATION AND PARK DISTRICT  
2023-2024 ANNUAL BUDGET  
Account Summary**

Department: Parks	Division: Parks Summary	Department Number: 410
Account Description	Approved Budget 2022-2023	Proposed Budget 2023-2024
6980 Minor Equip. F F & E	-	7,000.00
7020 Fire Inspection Fees	2,975.00	3,175.00
7030 Business Permit & License Fee	2,300.00	1,800.00
7040 State Licenses	1,000.00	-
7150 Security Services	1,200.00	3,000.00
7180 Business Services	20,100.00	30,100.00
7210 Publication & Subscriptions	120.00	120.00
7310 Rents & Leases - Equip	12,000.00	12,000.00
7440 Sporting Goods	2,600.00	2,800.00
7500 Small Tools	6,000.00	6,000.00
7510 Safety Supplies	300.00	550.00
7610 Uniform Allowance	8,500.00	8,500.00
7620 Safety Clothing & Supplies	5,404.00	5,404.00
7710 Conference & Seminars	7,350.00	5,450.00
7720 Out-of-town Travel	250.00	250.00
7760 Tuition/Book Reimbursement	4,000.00	4,000.00
7810 Utilities - Gas	38,740.00	6,989.00
7820 Utilities - Water	910,143.00	786,277.00
7830 Utilities - Electricity	217,575.00	190,600.00
7840 Airport Assessment	14,000.00	14,000.00
7920 Meals & Entertainment	500.00	500.00
<b>TOTAL SERVICES/ SUPPLIES</b>	<b>1,755,445.00</b>	<b>1,582,270.00</b>
8400 Capital Outlay	765,000.00	780,000.00
8420 Equip/Facility Replacement	90,000.00	35,000.00
<b>TOTAL CAPITAL EXPENSES</b>	<b>855,000.00</b>	<b>815,000.00</b>
<b>TOTAL REVENUE + DRAWDOWN</b>	<b>409,527.00</b>	<b>449,336.00</b>
<b>TOTAL EXPENDITURES</b>	<b>4,744,419.00</b>	<b>4,658,055.00</b>
<b>GRAND TOTAL</b>	<b>(4,334,892.00)</b>	<b>(4,208,719.00)</b>

**PLEASANT VALLEY RECREATION AND PARK DISTRICT**

**2023-2024 ANNUAL BUDGET**

**Account Summary**

<b>Department: Recreation Services</b>	<b>Division: Rec Admin/Marketing/Special Events</b>	<b>Department Number: 503</b>
<b>Account Description</b>	<b>Approved Budget 2022-2023</b>	<b>Proposed Budget 2023-2024</b>
5511 Public Fees	27,295.00	26,725.00
5555 Activity Guide & Marquee	10,000.00	6,000.00
5558 Sponsorships/Donations	-	2,500.00
5561 Special Event	-	125,120.00
5563 Staffing Cost Recovery	21,250.00	1,050.00
<b>TOTAL REVENUE</b>	<b>58,545.00</b>	<b>161,395.00</b>
6100 Regular Salaries	189,048.00	170,611.00
6101 Overtime Wages	-	1,250.00
6108 Cell Phone	780.00	780.00
6110 Part Time Salaries	30,209.00	30,315.00
6120 Retirement	29,082.00	30,291.00
6121 457 PT Pension	-	-
6130 Employee Insurance	30,601.00	36,921.00
6140 Workers Compensation	6,139.00	2,793.00
<b>TOTAL PERSONNEL</b>	<b>285,859.00</b>	<b>272,961.00</b>
6330 Kitchen Supplies	300.00	100.00
6340 Food Supplies	3,000.00	3,600.00
6360 Laundry/Wash Services	1,040.00	940.00
6810 Memberships & Dues	50.00	-
6910 Office Supplies	3,000.00	12,310.00
6920 Postage/Freight/Mail Expense	16,900.00	16,900.00
7020 Fire Inspection Fees	1,750.00	3,500.00
7030 Business Permit & License Fee	3,050.00	4,500.00
7100 Professional Services	12,001.00	54,700.00
7115 Typesetting & Printing Services	36,000.00	36,000.00
7140 Medical & Health Services	6,250.00	4,800.00
7150 Security Services	1,475.00	1,375.00
7160 Entertainment Services	4,800.00	3,300.00
7180 Business Services	5,650.00	6,200.00
7310 Rents & Leases - Equip	9,300.00	26,400.00
7320 Bidg./Field Leases & Rental	60.00	60.00
7410 Division Supplies	-	17,780.00
7420 Program/Event Supplies	11,500.00	-
7460 Training Supplies	-	1,800.00
7610 Uniform Allowance	1,350.00	3,750.00
7700 Transportation & Travel	600.00	-
7710 Conference & Seminars	6,000.00	2,584.00
7720 Out-of-town Travel	18,390.00	1,970.00
7730 Private Vehicle Mileage	3,540.00	3,900.00
7910 Awards & Certificates	1,300.00	2,300.00
<b>TOTAL SERVICES/ SUPPLIES</b>	<b>147,306.00</b>	<b>208,769.00</b>

**PLEASANT VALLEY RECREATION AND PARK DISTRICT**

**2023-2024 ANNUAL BUDGET**

**Account Summary**

<b>Department: Recreation Services</b>	<b>Division: Rec Admin/Marketing/Special Events</b>	<b>Department Number: 503</b>
<b>Account Description</b>	<b>Approved Budget 2022-2023</b>	<b>Proposed Budget 2023-2024</b>
8400 Capital Outlay	-	-
<b>TOTAL CAPITAL EXPENSES</b>	-	-
<b>TOTAL EXPENDITURES</b>	<b>433,165.00</b>	<b>481,730.00</b>
<b>Total Recreation Admin Revenue</b>		<b>7,050.00</b>
<b>Total Recreation Admin Expenditures</b>		<b>221,875.35</b>
<b>Total Recreation Admin Grand Total</b>		<b>(214,825.35)</b>
<b>Total Special Events Revenue</b>		<b>154,345.00</b>
<b>Total Special Events Expenditures</b>		<b>259,854.65</b>
<b>Total Special Events Grand Total</b>		<b>(105,509.65)</b>

**PLEASANT VALLEY RECREATION AND PARK DISTRICT  
2023-2024 ANNUAL BUDGET  
Account Summary**

Department: Administration	Division: Administration	Department Number: 505
Account Description	Adopted Budget 2022-2023	Proposed Budget 2023-2024
5502 Carryover Balance	-	15,000.00
5575 Other Misc. Income	18,900.00	20,000.00
1111 Designated Project Drawdown	-	125,000.00
<b>TOTAL REVENUE</b>	<b>18,900.00</b>	<b>160,000.00</b>
6100 Regular Salaries	867,198.00	946,666.00
6101 Overtime Wages	2,500.00	2,500.00
6105 Car Allowance	6,000.00	6,000.00
6108 Cell Phone	3,822.00	3,900.00
6110 Part Time Salaries	43,075.00	47,866.00
6120 Retirement	138,382.00	161,753.00
6121 457 PT Pension	7,000.00	7,000.00
6125 Deferred Compensation	4,895.00	5,193.00
6130 Employee Insurance	117,988.00	104,125.00
6140 Workers Compensation	9,398.00	5,315.00
6150 Unemployment Insurance	15,000.00	10,000.00
6160 Loan Payment-Pension Obligation	132,893.00	-
6170 PERS Unfunded Liability	565,994.00	494,762.00
<b>TOTAL PERSONNEL</b>	<b>1,914,145.00</b>	<b>1,795,080.00</b>
6210 Internet/Telephone	19,772.00	18,212.00
6220 IT Services	61,125.00	64,298.00
6230 IT/Hardware	2,000.00	2,000.00
6240 Computer Hardware/Software	60,534.00	73,586.00
6321 COVID-Supplies	-	-
6350 Water Maintenance Service	785.00	420.00
6410 Liability/Property Insurance	284,038.00	347,734.00
6727 Fee Schedule	-	-
6810 Memberships & Dues	14,527.00	16,277.00
6910 Office Supplies	21,120.00	21,000.00
6920 Postage/Freight/Mail Expense	1,740.00	1,800.00
6930 Advertising Expense	2,740.00	3,040.00
6940 Copy Machine Charges	8,485.00	12,176.00
6950 Bank/Smart Rec Charges	3,920.00	3,920.00
6960 Apportionment Collection Fees	552,000.00	684,039.00
6980 Minor Office Equip. F F & E	1,137.00	18,137.00
7010 Fingerprint Fees	3,360.00	3,360.00
7100 Professional Services	135,500.00	215,500.00
7110 Legal Fees	90,000.00	90,000.00
7125 Administration Fees	2,200.00	2,200.00
7130 Audit Services	20,875.00	17,425.00
7140 Medical & Health Services	5,920.00	5,920.00
7150 Security Services	2,747.00	2,747.00
7180 Business Services	72,699.00	48,865.00

**PLEASANT VALLEY RECREATION AND PARK DISTRICT  
2023-2024 ANNUAL BUDGET  
Account Summary**

<b>Department: Administration</b>	<b>Division: Administration</b>	<b>Department Number: 505</b>
<b>Account Description</b>	<b>Adopted Budget 2022-2023</b>	<b>Proposed Budget 2023-2024</b>
7210 Publication & Subscriptions	2,255.00	2,255.00
7460 Training Supplies	1,070.00	1,070.00
7510 Safety Supplies	1,755.00	1,755.00
7610 Uniform Allowance	600.00	600.00
7710 Conference & Seminars	17,241.00	11,631.00
7715 Conference & Seminars - Board	4,450.00	2,625.00
7720 Out-of-town Travel Staff	8,309.00	3,847.00
7725 Out -of-town Travel Board	2,420.00	2,970.00
7730 Private Vehicle Mileage	908.00	870.00
7910 Awards & Certificates	740.00	740.00
7920 Meals & Entertainment	3,000.00	3,000.00
7930 Employee Morale	5,500.00	5,500.00
7970 Reserve - Vehicle Fleet	-	15,000.00
7971 Reserve - Computer Fleet	5,000.00	8,000.00
7972 Reserve - Designated Project	-	-
7973 Reserve - Dry Period	65,203.00	5,000.00
7974 Reserve - Capital Improvements	20,000.00	-
7975 Reserve - Repair/Operations/Admin	20,000.00	100,000.00
7976 Reserve - Compensated Absences	25,000.00	25,000.00
<b>TOTAL SERVICES/ SUPPLIES</b>	<b>1,550,675.00</b>	<b>1,842,519.00</b>
8400 Capital Outlay	-	-
<b>TOTAL CAPITAL EXPENSES</b>	<b>-</b>	<b>-</b>

<b>TOTAL REVENUE + DRAWDOWN</b>	<b>18,900.00</b>	<b>160,000.00</b>
<b>TOTAL EXPENDITURES</b>	<b>3,464,820.00</b>	<b>3,637,599.00</b>
<b>GRAND TOTAL</b>	<b>(3,445,920.00)</b>	<b>(3,477,599.00)</b>

**PLEASANT VALLEY RECREATION AND PARK DISTRICT  
2023-2024 ANNUAL BUDGET  
Account Summary**

Department: Administration	Division: Grants	Department Number: 520
Account Description	Approved Budget 2022-2023	Proposed Budget 2023-2024
5510 Public Fees		3,500.00
5563 Staff Recovery	18,000.00	-
<b>TOTAL REVENUE</b>	<b>18,000.00</b>	<b>3,500.00</b>
6100 Regular Salaries	12,896.00	4,862.00
6108 Cell Phone	78.00	-
6110 Part Time Salaries	2,325.00	15,120.00
6120 Retirement	1,990.00	965.00
6130 Employee Insurance	2,584.00	888.00
6140 Workers Compensation	244.00	437.00
<b>TOTAL PERSONNEL</b>	<b>20,117.00</b>	<b>22,272.00</b>
6930 Advertising Expense	750.00	-
7030 Business Permit & License Fee	500.00	500.00
7120 Instructor Services	1,800.00	1,800.00
7160 Entertainment Services	1,000.00	1,000.00
7180 Business Services	500.00	500.00
7310 Rents & Leases - Equip	1,200.00	1,200.00
7410 Division Supplies	420.00	1,525.00
7730 Private Vehicle Mileage	77.00	77.00
<b>TOTAL SERVICES/ SUPPLIES</b>	<b>6,247.00</b>	<b>6,602.00</b>
<b>TOTAL CAPITAL EXPENSES</b>	<b>-</b>	<b>-</b>
<b>TOTAL REVENUE + DRAWDOWN</b>	<b>18,000.00</b>	<b>3,500.00</b>
<b>TOTAL EXPENDITURES</b>	<b>26,364.00</b>	<b>28,874.00</b>
<b>GRAND TOTAL</b>	<b>(8,364.00)</b>	<b>(25,374.00)</b>

Pleasant Valley Recreation and Park District  
 FY 2023-2024 Budget  
 Fund 20 Assessment

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed	Approved	Adopted
<b>Revenue</b>							
5110	Tax Apport - Cur Year Secured	\$ (24,215.51)	\$ -	\$ -	\$ -	\$ -	\$ -
5130	Tax Apport - Prior Year Sec	\$ -	\$ (238.00)	\$ -	\$ -	\$ -	\$ -
5310	Interest Earnings	\$ (322.61)	\$ (12,000.00)	\$ (20,000.00)	\$ (20,000.00)	\$ (20,000.00)	\$ -
5500	Assessment Revenue	\$ (1,206,650.64)	\$ (1,251,393.00)	\$ (1,293,871.00)	\$ (1,293,871.00)	\$ (1,293,871.00)	\$ -
<b>Revenue</b>		<b>\$ 1,231,188.76</b>	<b>\$ 1,263,631.00</b>	<b>\$ 1,313,871.00</b>	<b>\$ 1,313,871.00</b>	<b>\$ 1,313,871.00</b>	<b>\$ -</b>
<b>Personnel</b>							
6100	Full Time Salaries	\$ 22,744.16	\$ 62,048.00	\$ -	\$ -	\$ -	\$ -
6101	Overtime Salaries	\$ 66.98	\$ -	\$ -	\$ -	\$ -	\$ -
6108	Cell Phone Allowance	\$ 187.03	\$ 162.00	\$ -	\$ -	\$ -	\$ -
6120	Retirement	\$ 3,576.71	\$ 10,801.00	\$ -	\$ -	\$ -	\$ -
6130	Employee Insurance	\$ 3,278.39	\$ 10,086.00	\$ -	\$ -	\$ -	\$ -
6140	Workers Compensation	\$ 2,274.65	\$ 7,887.00	\$ -	\$ -	\$ -	\$ -
<b>Personnel</b>		<b>\$ 32,127.92</b>	<b>\$ 90,984.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Services and Supplies</b>							
6709	Incidental Costs - Assess	\$ 28,759.18	\$ 19,444.00	\$ 19,444.00	\$ 19,444.00	\$ 19,444.00	\$ -
6710	Grounds Maintenance	\$ 9,839.08	\$ 37,999.00	\$ -	\$ -	\$ -	\$ -
6719	Tree Care	\$ 67,488.92	\$ 88,502.00	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00	\$ -
6720	Contracted LS Services	\$ 471,737.90	\$ 447,049.00	\$ 745,074.00	\$ 745,074.00	\$ 745,074.00	\$ -
6722	Park Amenities - Assess	\$ 12,164.59	\$ 34,000.00	\$ 34,000.00	\$ 34,000.00	\$ 34,000.00	\$ -
6950	Bank & Registration Fees	\$ -	\$ 70.00	\$ 70.00	\$ 70.00	\$ 70.00	\$ -
6960	Approp Redev/Collection Fees	\$ 2,969.14	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ -
7950	COP Debt - PV Fields	\$ 529,755.84	\$ 529,760.00	\$ 408,780.00	\$ 408,780.00	\$ 408,780.00	\$ -
<b>Services and Supplies</b>		<b>\$ 1,122,714.65</b>	<b>\$ 1,160,324.00</b>	<b>\$ 1,300,868.00</b>	<b>\$ 1,300,868.00</b>	<b>\$ 1,300,868.00</b>	<b>\$ -</b>
<b>Expense</b>		<b>\$ 1,154,842.57</b>	<b>\$ 1,251,308.00</b>	<b>\$ 1,300,868.00</b>	<b>\$ 1,300,868.00</b>	<b>\$ 1,300,868.00</b>	<b>\$ -</b>
<b>Revenue Total</b>		<b>\$ 1,231,188.76</b>	<b>\$ 1,263,631.00</b>	<b>\$ 1,313,871.00</b>	<b>\$ 1,313,871.00</b>	<b>\$ 1,313,871.00</b>	<b>\$ -</b>
<b>Expense Total</b>		<b>\$ 1,154,842.57</b>	<b>\$ 1,251,308.00</b>	<b>\$ 1,300,868.00</b>	<b>\$ 1,300,868.00</b>	<b>\$ 1,300,868.00</b>	<b>\$ -</b>
<b>Grand Total</b>		<b>\$ 76,346.19</b>	<b>\$ 12,323.00</b>	<b>\$ 13,003.00</b>	<b>\$ 13,003.00</b>	<b>\$ 13,003.00</b>	<b>\$ -</b>



Pleasant Valley Recreation and Park District  
 FY 2023-2024 Budget  
 Fund 30 Quimby

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed	Approved	Adopted
<b>Revenue</b>							
	5310 Interest Earnings	\$ (8,242.23)	\$ (45,125.00)	\$ (120,000.00)	\$ (120,000.00)	\$ (120,000.00)	\$ -
	5400 Park Dedication Fees	\$ -	\$ (3,466,172.45)	\$ -	\$ -	\$ -	\$ -
<b>Revenue</b>		<b>\$ 8,242.23</b>	<b>\$ 3,511,297.45</b>	<b>\$ 120,000.00</b>	<b>\$ 120,000.00</b>	<b>\$ 120,000.00</b>	<b>\$ -</b>
<b>Services and Supplies</b>							
	6950 Bank & Registration Fees	\$ 36.00	\$ 10.00	\$ -	\$ -	\$ -	\$ -
<b>Services and Supplies</b>		<b>\$ 36.00</b>	<b>\$ 10.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Capital</b>							
	8400 General Capital	\$ -	\$ 1,400,000.00	\$ 118,200.00	\$ 118,200.00	\$ 621,769.00	\$ -
	8464 Arneill Ranch Park Renovation	\$ 1,385,569.41	\$ 106,529.25	\$ -	\$ -	\$ -	\$ -
	8480 Community Center Kitchen	\$ 259,996.36	\$ -	\$ -	\$ -	\$ -	\$ -
	8493 Pickleball Sports Complex	\$ 17,480.81	\$ 1,401,522.55	\$ 1,300,000.00	\$ 1,300,000.00	\$ 1,300,000.00	\$ -
	8504 Multi-Generation Center	\$ -	\$ -	\$ -	\$ 1,000,000.00	\$ 1,000,000.00	\$ -
<b>Capital</b>		<b>\$ 1,663,046.58</b>	<b>\$ 2,908,051.80</b>	<b>\$ 1,418,200.00</b>	<b>\$ 2,418,200.00</b>	<b>\$ 2,921,769.00</b>	<b>\$ -</b>
<b>Expense</b>		<b>\$ 1,663,082.58</b>	<b>\$ 2,908,061.80</b>	<b>\$ 1,418,200.00</b>	<b>\$ 2,418,200.00</b>	<b>\$ 2,921,769.00</b>	<b>\$ -</b>
<b>Drawdown</b>							
	1205 VC Pool Quimby Drawdown	\$ -	\$ -	\$ 1,298,200.00	\$ 2,298,200.00	\$ 2,801,769.00	0
<b>Drawdown</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,298,200.00</b>	<b>\$ 2,298,200.00</b>	<b>\$ 2,801,769.00</b>	<b>\$ -</b>
<b>Revenue Total</b>		<b>\$ 8,242.23</b>	<b>\$ 3,511,297.45</b>	<b>\$ 120,000.00</b>	<b>\$ 120,000.00</b>	<b>\$ 120,000.00</b>	<b>\$ -</b>
<b>Drawdown Total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,298,200.00</b>	<b>\$ 2,298,200.00</b>	<b>\$ 2,801,769.00</b>	<b>\$ -</b>
<b>Expense Total</b>		<b>\$ 1,663,082.58</b>	<b>\$ 2,908,061.80</b>	<b>\$ 1,418,200.00</b>	<b>\$ 2,418,200.00</b>	<b>\$ 2,921,769.00</b>	<b>\$ -</b>
<b>Grand Total</b>		<b>\$ (1,654,840.35)</b>	<b>\$ 603,235.65</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Pleasant Valley Recreation and Park District  
 FY 2023-2024 Budget  
 Fund 40 Park Impact Fees

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed	Approved	Adopted
<b>Revenue</b>							
	5310 Interest Earnings	\$ (11.90)	\$ (3,662.93)	\$ (8,000.00)	\$ (8,000.00)	\$ (8,000.00)	\$ -
	5450 Park Impact Fees	\$ (172,347.20)	\$ (7,931.19)	\$ -	\$ -	\$ -	\$ -
<b>Revenue</b>		<b>\$ 172,359.10</b>	<b>\$ 11,594.12</b>	<b>\$ 8,000.00</b>	<b>\$ 8,000.00</b>	<b>\$ 8,000.00</b>	<b>\$ -</b>
<b>Revenue Total</b>		<b>\$ 172,359.10</b>	<b>\$ 11,594.12</b>	<b>\$ 8,000.00</b>	<b>\$ 8,000.00</b>	<b>\$ 8,000.00</b>	<b>\$ -</b>

Pleasant Valley Recreation and Park District  
 FY 2023-2024 Budget  
 Fund 50 CDBG

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed	Approved	Adopted
<b>Revenue</b>							
5577	CDBG - Food Share	\$ (31,112.80)	\$ (42,428.00)	\$ (11,491.00)	\$ (11,491.00)	\$ (11,491.00)	\$ -
<b>Revenue</b>		<b>\$ 31,112.80</b>	<b>\$ 42,428.00</b>	<b>\$ 11,491.00</b>	<b>\$ 11,491.00</b>	<b>\$ 11,491.00</b>	<b>\$ -</b>
<b>Personnel</b>							
6100	Full Time Salaries	\$ 14,392.10	\$ 3,740.16	\$ 8,679.00	\$ 8,679.00	\$ 8,679.00	\$ -
6110	Part-Time Salaries	\$ 9,940.60	\$ 30,892.07	\$ 1,860.00	\$ 1,860.00	\$ 1,860.00	\$ -
6120	Retirement	\$ 1,673.93	\$ 4,622.60	\$ 806.00	\$ 806.00	\$ 806.00	\$ -
6130	Employee Insurance	\$ 38.61	\$ 18.13	\$ -	\$ -	\$ -	\$ -
6140	Workers Compensation	\$ 293.40	\$ 568.04	\$ 146.00	\$ 146.00	\$ 146.00	\$ -
<b>Personnel</b>		<b>\$ 26,338.64</b>	<b>\$ 39,841.00</b>	<b>\$ 11,491.00</b>	<b>\$ 11,491.00</b>	<b>\$ 11,491.00</b>	<b>\$ -</b>
<b>Services and Supplies</b>							
6910	Office Supplies	\$ 1,060.96	\$ -	\$ -	\$ -	\$ -	\$ -
7730	Private Vehicle Mileage	\$ 13.34	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Services and Supplies</b>		<b>\$ 1,074.30</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expense</b>		<b>\$ 27,412.94</b>	<b>\$ 39,841.00</b>	<b>\$ 11,491.00</b>	<b>\$ 11,491.00</b>	<b>\$ 11,491.00</b>	<b>\$ -</b>
<b>Revenue Total</b>		<b>\$ 31,112.80</b>	<b>\$ 42,428.00</b>	<b>\$ 11,491.00</b>	<b>\$ 11,491.00</b>	<b>\$ 11,491.00</b>	<b>\$ -</b>
<b>Expense Total</b>		<b>\$ 27,412.94</b>	<b>\$ 39,841.00</b>	<b>\$ 11,491.00</b>	<b>\$ 11,491.00</b>	<b>\$ 11,491.00</b>	<b>\$ -</b>
<b>Grand Total</b>		<b>\$ 3,699.86</b>	<b>\$ 2,587.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Pleasant Valley Recreation and Park District  
 FY 2023-2024 Budget  
 Fund 60 Restricted Donations

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed	Approved	Adopted
<b>Revenue</b>							
	5576 Restricted Donations	\$ -	\$ (1,308,170.00)	\$ -	\$ -	\$ -	\$ -
	5310 Interest Earnings	\$ -	\$ (2,000.00)	\$ (1,000.00)	\$ (1,000.00)	\$ (1,000.00)	\$ -
<b>Revenue</b>		\$ -	\$ 1,310,170.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -
<b>Services and Supplies</b>							
	6955 Bank Charges	\$ -	\$ 12.00	\$ -	\$ -	\$ -	\$ -
<b>Services and Supplies</b>		\$ -	\$ 12.00	\$ -	\$ -	\$ -	\$ -
<b>Capital</b>							
	8497 Miracle League 805 Ballfield	\$ -	\$ 1,000,000.00	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	\$ -
<b>Capital</b>		\$ -	\$ 1,000,000.00	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	\$ -
<b>Expense</b>		\$ -	\$ 1,000,012.00	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	\$ -
<b>Drawdown</b>							
	1190 Miracle Leage 805 Drawdown	\$ -	\$ -	\$ 299,000.00	\$ 299,000.00	\$ 299,000.00	\$ -
<b>Drawdown</b>		\$ -	\$ -	\$ 299,000.00	\$ 299,000.00	\$ 299,000.00	\$ -
<b>Revenue Total</b>		\$ -	\$ 1,310,170.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -
<b>Drawdown Total</b>		\$ -	\$ -	\$ 299,000.00	\$ 299,000.00	\$ 299,000.00	\$ -
<b>Expense Total</b>		\$ -	\$ 1,000,012.00	\$ 300,000.00	\$ 300,000.00	\$ 300,000.00	\$ -
<b>Grand Total</b>		\$ -	\$ 310,158.00	\$ -	\$ -	\$ -	\$ -

**PLEASANT VALLEY RECREATION AND PARK DISTRICT  
STAFF REPORT / AGENDA REPORT**

**TO: BOARD OF DIRECTORS**

**FROM: MARY OTTEN, GENERAL MANAGER**  
**By: Justin Kiraly, Administrative Services Manager**

**DATE: June 7, 2023**

**SUBJECT: CONSIDERATION TO ALLOCATE MORE RESERVES  
INTO THE CALIFORNIA CLASS INVESTMENT  
ACCOUNT AND THE ADOPTION OF RESOLUTION NO.  
740 ADOPTING A FINANCIAL INVESTMENT POLICY**

**SUMMARY**

At the Finance Committee meeting on May 17, 2023, it was suggested the District consider reallocating additional funds into the California CLASS investment account due to its more favorable interest rates.

**BACKGROUND**

The District diversifies its financial resources among various investment accounts, including California CLASS, the Ventura County Pool (VC Pool), and Local Agency Investment Fund (LAIF). All of these investment decisions adhere to the guidelines set by Sections 53600 et seq, of the Government Code of California. Given the current rates, there is an opportunity for the District to earn more interest income by reallocating more funds to the California CLASS account. When the California CLASS account was established in October of 2022, the Board directed 40% of funds to be deposited. Due to the nature of returns and the Contingency account, the total allocation has risen to 54.20%, but Board direction is required for an intentional reallocation of reserves.

**ANALYSIS**

Currently, the California CLASS account offers a return rate of 5.00%, which exceeds the rates of the VC Pool at 3.65% and LAIF at 2.87%. These differences in rates can be attributed to the relatively younger age of the California CLASS account as an investment entity. This youthfulness enables the CLASS account to capitalize on the recent rise in Federal rates, which have resulted in higher returns for stable investment options. Since California CLASS is in its early stages, it has the capacity to invest in bonds and other high-yielding options with longer maturities. This is possible in part because, unlike older funds, it does not have to wait for existing bonds to mature before reallocating funds.

While the District's Investment Policy states, "No more than 30% of the total portfolio shall be invested in any single type of investment," it also notes "The Local Agency Investment Fund, CalTRUST, and the Ventura County Treasury Fund are pooled investments, consisting of a variety of instruments; therefore, they are not subject to the 30% rule." California CLASS is a Joint Power

Authority Pool and as such, is equivalent to LAIF and VC Pool and would also not be subject to the 30% rule. The following chart shows the District’s reserve balances, as of April 2023:

Current Reserves						
	Cal CLASS	VC Pool	LAIF	Pac West	Total	
1205	VC Pool Quimby		\$ 5,686,816.30			\$ 5,686,816.30
1301	Undedicated Capital LAIF		\$ -	\$ 1,381,648.88	\$ -	\$ 1,381,648.88
1304	457 Pension	\$ 66,531.04	\$ -		\$ 3,424.43	\$ 69,955.47
1305	Undedicated Capital	\$ 1,848,785.17	\$ -	\$ -	\$ 20,665.19	\$ 1,869,450.36
1100	Assesment	\$ 1,213,707.75	\$ -		\$ 7,844.26	\$ 1,221,552.01
1100	Quimby	\$ 845,471.42	\$ -		\$ 574,386.86	\$ 1,419,858.28
1100	Park Impact	\$ 194,236.77	\$ -		\$ 5,681.43	\$ 199,918.20
1105	Reserve Capital	\$ -	\$ -	\$ 500,000.00	\$ -	\$ 500,000.00
1106	Contingency	\$ 6,088,945.66	\$ -	\$ -	\$ 137,057.62	\$ 6,226,003.28
1107	Debt Service	\$ 138,179.88	\$ -		\$ 5,613.38	\$ 143,793.26
1109	Vehicle Replacement	\$ 49,843.80	\$ -	\$ -	\$ -	\$ 49,843.80
1110	Dry	\$ -	\$ -	\$ 462,337.09	\$ -	\$ 462,337.09
1111	Designated(COVID)	\$ 230,484.00	\$ -	\$ -	\$ -	\$ 230,484.00
1112	Computer	\$ -	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00
1113	Rep/Op/Admin	\$ -	\$ -	\$ 320,000.00	\$ -	\$ 320,000.00
1114	Comp Abs	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
1115	Vehicle	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 30,000.00
	<b>Total</b>	\$ 10,806,185.49	\$ 5,686,816.30	\$ 2,688,985.97	\$ 754,673.17	\$ 19,936,660.93
	<b>Total Percent Allocation</b>	54.20%	28.52%	13.49%	3.79%	
	<b>Current Rate</b>	5.00%	3.65%	2.87%	0.04%	4.14% average return
	<b>Est Annual Return</b>	\$ 540,309.27	\$ 207,568.79	\$ 77,173.90	\$ 301.87	\$ 825,353.84 total return

The current reserve funds for the District are distributed among four accounts: California CLASS, VC Pool, LAIF, and Pac West. The total sum of these funds is approximately \$19.9 million. A significant majority of these funds are allocated to the California CLASS account, which represents 54.20% of the total portfolio, followed by the VC Pool at 28.52%, LAIF at 13.49%, and a minor allocation to Pac West at 3.79%.

The average rate of return across these investments is 4.14%. It's important to note that this is an estimate, as the actual returns will fluctuate due to a variety of factors, including changes in interest rates, market volatility, and the overall economic climate. These variations in return rates can lead to either an increase or decrease in the annual return.

Based on the current rates and allocations, the estimated annual returns would be \$540,309 from the California CLASS account, \$207,569 from VC Pool, \$77,174 from LAIF, and \$302 from Pac West. This would result in a total estimated annual return of approximately \$825,354.

[continued]

The following chart shows the prospective reserve balances with the moving of \$3,149,477.16 from VC Pool into California CLASS:

Prospective Reserves						
	Cal CLASS	VC Pool	LAIF	Pac West	Total	
1205	VC Pool Quimby		\$ 2,537,339.14			\$ 2,537,339.14
1301	Undedicated Capital LAIF		\$ -	\$ 1,381,648.88	\$ -	\$ 1,381,648.88
1304	457 Pension	\$ 66,531.04	\$ -		\$ 3,424.43	\$ 69,955.47
1305	Undedicated Capital	\$ 1,848,785.17	\$ -	\$ -	\$ 20,665.19	\$ 1,869,450.36
1100	Assesment	\$ 1,213,707.75	\$ -		\$ 7,844.26	\$ 1,221,552.01
1100	Quimby	\$ 3,994,948.58	\$ -		\$ 574,386.86	\$ 4,569,335.44
1100	Park Impact	\$ 194,236.77	\$ -		\$ 5,681.43	\$ 199,918.20
1105	Reserve Capital	\$ -	\$ -	\$ 500,000.00	\$ -	\$ 500,000.00
1106	Contingency	\$ 6,088,945.66	\$ -	\$ -	\$ 137,057.62	\$ 6,226,003.28
1107	Debt Service	\$ 138,179.88	\$ -		\$ 5,613.38	\$ 143,793.26
1109	Vehicle Replacement	\$ 49,843.80	\$ -	\$ -	\$ -	\$ 49,843.80
1110	Dry	\$ -	\$ -	\$ 462,337.09	\$ -	\$ 462,337.09
1111	Designated(COVID)	\$ 230,484.00	\$ -	\$ -	\$ -	\$ 230,484.00
1112	Computer	\$ -	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00
1113	Rep/Op/Admin	\$ -	\$ -	\$ 320,000.00	\$ -	\$ 320,000.00
1114	Comp Abs	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
1115	Vehicle	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 30,000.00
	<b>Total</b>	<b>\$ 13,955,662.65</b>	<b>\$ 2,537,339.14</b>	<b>\$ 2,688,985.97</b>	<b>\$ 754,673.17</b>	<b>\$ 19,936,660.93</b>
		70.00%	12.73%	13.49%	3.79%	
	<b>Current Rate</b>	5.00%	3.65%	2.87%	0.04%	4.35% average return
	Est Annual Return	\$ 697,783.13	\$ 92,612.88	\$ 77,173.90	\$ 301.87	\$ 867,871.78 total return
						\$ 42,517.94 increased return

The proposed adjustment in the District's investment allocation invests more in the California CLASS account while still maintaining a diverse investment portfolio. Currently, 54.20% of total funds are allocated to the California CLASS account, with VC Pool holding 28.52%. In the prospective scenario, the allocation to the California CLASS account increases significantly to 70%, driven by its higher yield rate. Simultaneously, the allocation to the VC Pool is reduced to 12.73%. LAIF and Pac West would remain unchanged.

One key reason for allocating up to 70% of our funds, and not more, to any single investment vehicle, is to manage and mitigate inherent investment risks. While there's a high degree of stability in pooled investment options like VC Pool, LAIF, and California CLASS, due to their stringent regulation by the State of California regarding permissible investments, the usual rule of avoiding over-concentration in any one account remains sensible.

The estimated annual returns based on these new allocations would be approximately \$697,783 from the CLASS account, \$92,613 from the VC Pool, \$77,174 from LAIF, and \$302 from Pac West. The total estimated annual return across all investments increases to about \$867,872, compared to the previous estimate of \$825,354, an increase of \$42,518. This would be an average rate of return of 4.35%.

It is important to note that \$6,088,946 is set aside as a "Contingency." Since the District's primary source of income is tax apportionments, a significant portion of our funds is deposited in December and April. While we are including the full amount of the Contingency allocation in our calculations, it is important to remember that these funds will be rapidly reduced as we pay for normal operating expenses. Therefore, the estimated \$697,783 return from Cal CLASS, although included here for comparison purposes, is likely overstated and should be interpreted with this context in mind.

### **FISCAL IMPACT**

Under the new proposed allocation of funds, the District is projected to see an increase in annual return. By shifting more funds into the California CLASS account, from 54.20% to 70%, and reducing funds in the Ventura County Pool account, from 28.52% to 12.73%, there is an expected increase in the total annual return across all investments, from 4.14% average to 4.35%. The estimated total annual return post-adjustment is approximately \$867,872, compared to the current estimate of \$825,354. This reallocation could potentially result in an added annual return of around \$42,518. However, as previously noted it is important to remember that these figures are estimates, and actual returns will fluctuate based on changes in rates, market conditions, and fund balances.

### **STRATEGIC PLAN COMPLIANCE**

Meets 2021 Strategic Plan Goal and Strategy:

- 1.2: Utilize best accounting practices and forecast and optimize revenue while controlling expenditures.
- 1.3: Identify additional sources of revenue to reduce the reliance on property tax.

### **RECOMMENDATION**

Staff are requesting the Board's direction on whether we should reallocate more reserves to the California CLASS account. To illustrate, Staff have prepared an example where the District could increase the allocation to 70% by moving Quimby funds from the VC Pool. Please note that this is just one potential approach out of many possible ones. The Board may give directions for any potential reallocation that is deemed suitable. However, Staff requests that, where possible, the accounts remain as segmented as possible to maintain the clarity of fund allocations and diversity and risk mitigation of our investment portfolio.

In addition, Staff recommends amending the Investment Policy on Page 3 per the Adoption of Resolution No. 740 to the following for clarification purposes:

No more than 30% of the total portfolio shall be invested in any single type of investment. *(Note: Pooled investments, consisting of a variety of instruments, are not subject to the 30% rule. Such pools include The Local Agency Investment Fund, California CLASS, and the Ventura County Treasury Fund.)*

### **ATTACHMENTS**

- 1) Reserves Allocations PDF (1 page)
- 2) Amended PVRPD Investment Policy (4 pages)
- 3) California CLASS Prime Investment Policy (9 pages)
- 4) Investment Policy Resolution No. 740 (2 pages)



Current Reserves						
		Cal CLASS	VC Pool	LAIF	Pac West	Total
1205	VC Pool Quimby		\$ 5,686,816.30			\$ 5,686,816.30
1301	Undedicated Capital LAIF		\$ -	\$ 1,381,648.88	\$ -	\$ 1,381,648.88
1304	457 Pension	\$ 66,531.04	\$ -		\$ 3,424.43	\$ 69,955.47
1305	Undedicated Capital	\$ 1,848,785.17	\$ -	\$ -	\$ 20,665.19	\$ 1,869,450.36
1100	Assesment	\$ 1,213,707.75	\$ -		\$ 7,844.26	\$ 1,221,552.01
1100	Quimby	\$ 845,471.42	\$ -		\$ 574,386.86	\$ 1,419,858.28
1100	Park Impact	\$ 194,236.77	\$ -		\$ 5,681.43	\$ 199,918.20
1105	Reserve Capital	\$ -	\$ -	\$ 500,000.00	\$ -	\$ 500,000.00
1106	Contingency	\$ 6,088,945.66	\$ -	\$ -	\$ 137,057.62	\$ 6,226,003.28
1107	Debt Service	\$ 138,179.88	\$ -		\$ 5,613.38	\$ 143,793.26
1109	Vehicle Replacement	\$ 49,843.80	\$ -	\$ -	\$ -	\$ 49,843.80
1110	Dry	\$ -	\$ -	\$ 462,337.09	\$ -	\$ 462,337.09
1111	Designated(COVID)	\$ 230,484.00	\$ -	\$ -	\$ -	\$ 230,484.00
1112	Computer	\$ -	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00
1113	Rep/Op/Admin	\$ -	\$ -	\$ 320,000.00	\$ -	\$ 320,000.00
1114	Comp Abs	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
1115	Vehicle	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 30,000.00
	<b>Total</b>	\$ 10,806,185.49	\$ 5,686,816.30	\$ 2,688,985.97	\$ 754,673.17	\$ 19,936,660.93
	<b>Total Percent Allocaiton</b>	54.20%	28.52%	13.49%	3.79%	
	<b>Current Rate</b>	5.00%	3.65%	2.87%	0.04%	4.14% average return
	Est Annual Return	\$ 540,309.27	\$ 207,568.79	\$ 77,173.90	\$ 301.87	\$ 825,353.84 total return

Prospective Reserves						
		Cal CLASS	VC Pool	LAIF	Pac West	Total
1205	VC Pool Quimby		\$ 2,537,339.14			\$ 2,537,339.14
1301	Undedicated Capital LAIF		\$ -	\$ 1,381,648.88	\$ -	\$ 1,381,648.88
1304	457 Pension	\$ 66,531.04	\$ -		\$ 3,424.43	\$ 69,955.47
1305	Undedicated Capital	\$ 1,848,785.17	\$ -	\$ -	\$ 20,665.19	\$ 1,869,450.36
1100	Assesment	\$ 1,213,707.75	\$ -		\$ 7,844.26	\$ 1,221,552.01
1100	Quimby	\$ 3,994,948.58	\$ -		\$ 574,386.86	\$ 4,569,335.44
1100	Park Impact	\$ 194,236.77	\$ -		\$ 5,681.43	\$ 199,918.20
1105	Reserve Capital	\$ -	\$ -	\$ 500,000.00	\$ -	\$ 500,000.00
1106	Contingency	\$ 6,088,945.66	\$ -	\$ -	\$ 137,057.62	\$ 6,226,003.28
1107	Debt Service	\$ 138,179.88	\$ -		\$ 5,613.38	\$ 143,793.26
1109	Vehicle Replacement	\$ 49,843.80	\$ -	\$ -	\$ -	\$ 49,843.80
1110	Dry	\$ -	\$ -	\$ 462,337.09	\$ -	\$ 462,337.09
1111	Designated(COVID)	\$ 230,484.00	\$ -	\$ -	\$ -	\$ 230,484.00
1112	Computer	\$ -	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00
1113	Rep/Op/Admin	\$ -	\$ -	\$ 320,000.00	\$ -	\$ 320,000.00
1114	Comp Abs	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 100,000.00
1115	Vehicle	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 30,000.00
	<b>Total</b>	\$ 13,955,662.65	\$ 2,537,339.14	\$ 2,688,985.97	\$ 754,673.17	\$ 19,936,660.93
		70.00%	12.73%	13.49%	3.79%	
	<b>Current Rate</b>	5.00%	3.65%	2.87%	0.04%	4.35% average return
	Est Annual Return	\$ 697,783.13	\$ 92,612.88	\$ 77,173.90	\$ 301.87	\$ 867,871.78 total return
						\$ 42,517.94 increased return

The Investment Policy set forth by the Pleasant Valley Recreation and Park District is to invest public funds in a manner that will provide the highest investment return with maximum security while meeting the daily cash flow demands of the District and conforming to all State and local statutes governing the investment of public funds.

## **OBJECTIVES**

The cash management system of the Pleasant Valley Recreation and Park District is designed to accurately monitor and forecast expenditures and revenues, thus insuring the investment of monies to the fullest extent possible. Consistent with this factor, the State Legislature has declared the deposit and investment of public funds by local officials and local agencies is an issue of statewide concern (Government Code (GC) §53600.6 and §53630.1). Government Code Section 53601, et seq., allows the legislative body of a local agency to invest surplus monies not required for the immediate necessities of the local agency.

Government Code §53646(a) states that the fiscal officer of a local agency is required to annually prepare and submit an investment policy and such policy, and any change thereto, is to be considered by the local agency's legislative body at a public meeting.

## **CRITERIA FOR SELECTING INVESTMENTS**

### **SAFETY**

Safety of principal is the foremost objective of the investment program. Investments of the District shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

### **CREDIT RISK**

Credit risk is defined as a risk of loss due to failure of the issuer of the security. The risk shall be mitigated by investing in investment grade securities and by diversifying the investment portfolio so that the failure of any one issuer does not unduly harm the District's capital base and cash flow.

### **MARKET RISK**

Market risk is defined as market value fluctuations due to overall changes in the general level of interest rates. This risk shall be mitigated by limiting the maximum maturity of any one security to five years, structuring the portfolio based on historic and current cash flow analysis, eliminating the need to sell securities prior to maturity and avoiding the purchase of long-term securities for the sole purpose of short-term speculation.

### **LIQUIDITY**

The District's investment portfolio shall be structured in a manner which will provide funds

from maturing securities and interest payments to meet anticipated cash flow demands. Additionally, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets.

### **YIELD**

The District's investment portfolio shall be designed with the objective of attaining a market rate of return throughout market and economic cycles, commensurate with the District's risk constraints and cash flow characteristics of the portfolio. These policies specifically prohibit trading securities for the sole purpose of speculating or taking an unhedged position on the future direction of interest rates.

<b>AUTHORIZED AND SUITABLE INVESTMENTS</b>
--

All investments shall be made in accordance with Sections 53600 et seq., of the Government Code of California. The Investment Policy applies to all financial assets of the District. The Pleasant Valley Recreation and Park District can diversify its investments by security type and institution. Permitted investments/deposits include:

- a) Local Agency Bonds
- b) U.S. Treasury Obligations
- c) State Obligations
- d) CA Local Agency Obligations
- e) U.S. Agency Obligations
- f) Repurchase Agreements
- g) Collateralized Bank Deposits
- h) Bank/Time Deposits
- i) County Pooled Investment Funds
- j) Joint Power Authority Pool
- k) State Pool Local Agency Investment Fund
- l) The Local Agency Investment Fund (LAIF)
- m) CalTRUST

**Other permitted investments/deposits with percentage and maturity limits are:**

- a) Bankers' Acceptance, Foreign/Domestic - with a minimum rating of "A1" by Standard & Poor's or "P1" by the Federal Reserve System and the maturity does not exceed 180 days maturity or 40% of the total portfolio.
- b) Commercial Paper – Short-term instruments with fixed coupons, fixed maturity and no call provisions issued by corporations organized and operating within the United States, with an "A1/P1" rating or better. Purchases may not exceed 270 days maturity or 25% of the portfolio.
- c) Negotiable Certificates of Deposit – Issued by nationally or state-chartered banks; savings or federal associations; state or federal credit unions; or federally licensed or state licensed branches of foreign banks. Purchases may not exceed 30% of the

portfolio and final maturity may not exceed five (5) years from date of purchase.

d) CD Placement Services (CDAR's) – 30% not exceeding five (5) Years

e) Medium-Term "A" Rated Notes – A maximum of five (5) years until maturity issued by corporations organized and operating within the United States and rated in the rating category of "A-" or better of Moody's Investment Services, Inc. and Standard and Poor's Corporation. Purchases may not exceed 30% of the portfolio.

f) Money Market Funds - provided that no deposit made pursuant to this paragraph in any one institution shall exceed the amount insured by the Federal Deposit Insurance Corporation. They must have the highest rating from at least two nationally recognized statistical ratings organization (NRSRO's), must maintain a daily principal per share value of \$1.00 per share and distribute interest monthly, and must have a minimum of \$500 million in assets under management and funds shall not exceed 20% of the District total portfolio.

g) Mortgage Pass-Through Securities "AA" Rating – 20% not exceeding (5) Years

No more than 30% of the total portfolio shall be invested in any single type of investment. (*Note: Pooled investments, consisting of a variety of instruments, are not subject to this 30% rule. Such pools include The Local Agency Investment Fund, California CLASSCaTRUST, and the Ventura County Treasury Fund—~~are pooled investments, consisting of a variety of instruments; therefore, they are not subject to the 30% rule.~~*)

## RESPONSIBILITIES

### **Responsibilities of the Accounting Department**

The Accounting Department is charged with the responsibility for maintaining custody of all public funds and securities belonging to or under the control of the District, and for the deposit and investment of those funds in accordance with principles of sound treasury management and with applicable laws and ordinances.

### **Responsibilities of the District's Auditing Firm**

The District's auditing firm's responsibilities shall include but not be limited to the examination and analysis of fiscal procedures and the examination, checking and verification of accounts and expenditures. A review of the District's investment program is a part of the responsibility described above.

### **Responsibilities of the Board of Directors**

The Board of Directors shall annually review and approve the written Investment Policy. As provided in the Policy, the Directors shall receive, review, and accept quarterly and monthly investment reports, per California Government Code section 53646, and Government Code section 53607, which will be included in Financial Reports at regularly scheduled meetings.

The Board and persons authorized to make investment decisions subject to these policies are trustees and therefore fiduciaries subject to the prudent investor standard. When investing,

reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the District.

Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in the next issued quarterly report and appropriate action are taken to control adverse developments. When a deviation poses a significant risk to the District's financial position, the Board shall be notified immediately.

### **Investment Policy**

<b>Investment Policy Date</b>	<b>Investment Policy Resolution Number</b>
7/2/2008	No Resolution
7/1/2009	No Resolution
7/7/2010	No Resolution
7/6/2011	No Resolution
7/11/2012	No Resolution
7/10/2013	No Resolution
7/2/2014	No Resolution
4/1/2015	No Resolution
9/1/2021	Resolution No. 689



---

**Investment Policy for the Prime Fund**

**June 17, 2022**

## INVESTMENT POLICY FOR THE CALIFORNIA CLASS PRIME FUND

---

### **Introduction**

The purpose of this Investment Policy for the California CLASS Prime Fund (Prime Fund) is to describe the investment objectives, policies and restrictions for the Prime Fund, which is one of the funds within the California CLASS Investment Program offered by the California Cooperative Liquid Assets Securities System, doing business as the California CLASS (California CLASS). Reference is made to the Information Statement for the Prime Fund (Information Statement) for additional information relating to the Prime Fund and the California CLASS. Capitalized terms not otherwise defined herein shall have the meanings set forth in the Information Statement.

As set forth in Section 53601 of the California Government Code, the legislative body of a local agency having moneys in a sinking fund or moneys in its treasury not required for the immediate needs of the local agency may invest any portion of the money that it deems wise or expedient in the investments described in Section 53601. However, the California Government Code limits the amount of surplus money of a local agency that may be invested in such investments. Each Participant is responsible for monitoring the aggregate amount of its investments in any of these types of investments to ensure its own compliance with the California Government Code. Moreover, each Participant is responsible for ensuring compliance with its own internal policies and restrictions on investments. None of the California CLASS, the Administrator, the Investment Advisor, the Custodian or any other agents of the California CLASS shall be responsible for such monitoring or compliance.

### **Prime Fund Investment Objectives**

The general objective of the Prime Fund is to generate additional investment income for the Participants while maintaining safety and liquidity. The Prime Fund is managed by the California CLASS to comply with the requirements of California law, specifically California Government Code Section 53601.

The Prime Fund is managed by the California CLASS to offer a safe, convenient, and daily liquid investment option for Participants. As described below, the investment objectives of the Prime Fund are to preserve principal, provide daily liquidity, earn a competitive rate of return, and maintain a stable Net Asset Value (NAV) of \$1.00.

The California CLASS has established that the Prime Fund will have a maximum dollar-weighted average maturity (WAM) of 60 days and a maximum weighted average life (WAL) of 120 days.

The Investment Advisor for the Prime Fund will seek to maintain a 'AAAm' rating from S&P Global Ratings on the Prime Fund. According to S&P Global Ratings, a fund rated 'AAAm' demonstrates extremely strong capacity to maintain principal stability and to limit exposure to principal losses due to credit risk. 'AAAm' is the highest principal stability fund rating assigned by S&P Global Ratings.

The investment objectives of the Prime Fund in order of priority are:

**Safety:** The Prime Fund is managed to emphasize the preservation of principal while maintaining a stable NAV of \$1.00.

**Liquidity:** The Prime Fund is managed to provide daily liquidity to its Participants. See above for description of the maximum WAM and WAL for investments in the Prime Fund.

**Competitive Returns:** The Prime Fund is managed to generate competitive returns while providing daily liquidity and stability of principal.

No assurances can be given that the investment objectives of the Prime Fund will be achieved.

### Prime Fund Eligible Investments

Specifically designed for California local governments, the California CLASS will invest available cash in the Prime Fund exclusively in the following investments (Eligible Investments) authorized under the California Government Code Section 53601 and subject to the maturity, diversification, and credit quality requirements specified below. The Board of Trustees (Board) of the California CLASS has established this Investment Policy for the Prime Fund which is more restrictive than the California Government Code in terms of its maximum maturity limitations. The Board may amend or revise this Investment Policy, from time to time, in accordance with the JPA Agreement. Upon the Board's approval of any amendment to an Investment Policy, the amended Investment Policy will be posted to the website of California CLASS. This Investment Policy may also be amended to reflect any changes to the California Government Code.

- 1) United States Treasury notes, bonds, bills, or certificates of indebtedness, or those for which the faith and credit of the United States are pledged for the payment of principal and interest.

**Maximum Maturity:** 397 days for fixed rate obligations; 762 days for variable rate obligations

**Maximum Portfolio Allocation:** No Limit

**Maximum Per Issuer Allocation:** No Limit

**Minimum Credit Quality:** Not Applicable

- 2) Federal agency or United States government-sponsored enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises.



**Maximum Maturity:** 397 days for fixed rate obligations; 762 days for variable rate obligations

**Maximum Portfolio Allocation:** No Limit

**Maximum Per Issuer Allocation:** No Limit

**Minimum Credit Quality:** Not Applicable

- 3) Repurchase agreements in securities authorized in paragraphs (1) or (2), above, provided that the term of the agreement does not exceed one year. "Repurchase agreement" means a purchase of securities by the local agency pursuant to an agreement by which the counterparty seller will repurchase the securities on or before a specified date and for a specified amount and the counterparty will deliver the underlying securities to the local agency by book entry, physical delivery, or by third-party custodial agreement. The transfer of underlying securities to the counterparty bank's customer book-entry account may be used for book-entry delivery. The market value of securities that underlie a repurchase agreement shall be valued at 102% or greater of the funds borrowed against those securities and the value shall be adjusted no less than quarterly. Since the market value of the underlying securities is subject to daily market fluctuations, the investments in repurchase agreements shall be in compliance if the value of the underlying securities is brought back up to 102% no later than the next business day.

**Maximum Maturity:** 1-Year

**Maximum Portfolio Allocation:** No Limit

**Maximum Per Issuer Allocation:** No Limit

**Minimum Credit Quality:** Not Applicable

- 4) Registered state warrants or treasury notes or bonds of this state, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the state or by a department, board, agency, or authority of the state.

**Maximum Maturity:** 397 days

**Maximum Portfolio Allocation:** No Limit

**Maximum Per Issuer Allocation:** No Limit

**Minimum Credit Quality:** Rating category of "A" or its equivalent or better by a NRSRO

- 5) Bonds, notes, warrants, or other evidences of indebtedness of a local agency within this state, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the local agency, or by a department, board, agency, or authority of the local agency.

**Maximum Maturity:** 397 days

**Maximum Portfolio Allocation:** No Limit

**Maximum Per Issuer Allocation:** No Limit

**Minimum Credit Quality:** Rating category of "A" or its equivalent or better by a NRSRO

- 6) Registered treasury notes or bonds of any of the other 49 states in addition to California, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by a state or by a department, board, agency, or authority of any of the other 49 states, in addition to California.

**Maximum Maturity:** 397 days

**Maximum Portfolio Allocation:** No Limit

**Maximum Per Issuer Allocation:** No Limit

**Minimum Credit Quality:** Rating category of "A" or its equivalent or better by a NRSRO

- 7) Bankers' acceptances otherwise known as bills of exchange or time drafts that are drawn on and accepted by a commercial bank. Pursuant to Section 53601(g) of the California Government Code, purchases of bankers' acceptances shall not exceed 180 days maturity or 40% of the agency's moneys that may be invested pursuant to this section and no more than 30% of the agency's moneys may be invested in the bankers' acceptances of any one commercial bank pursuant to this section.

**Maximum Maturity:** 180 days

**Maximum Portfolio Allocation:** 40%

**Maximum Per Issuer Allocation:** 30%

**Minimum Credit Quality:** "A-1" or higher, or the equivalent, by a NRSRO

- 8) Commercial paper of "prime" quality of the highest ranking or of the highest letter and number rating as provided for by a nationally recognized statistical rating organization (NRSRO). The entity that issues the commercial paper shall meet all of the following conditions in either clause (A) or (B): (A)(1) is organized and operating in the United States as a general corporation, (2) has total assets in excess of five hundred million dollars (\$500,000,000), (3) has debt other than commercial paper, if any, that is rated in a rating category of "A" or its equivalent or higher by a NRSRO or (B)(1) is organized within the United States as a special purpose corporation, trust, or limited liability company, (2) has program-wide credit enhancements including, but not limited to, overcollateralization, letters of credit, or a surety bond, (3) has commercial paper that is rated "A-1" or higher, or the equivalent, by a NRSRO. In addition to the Maximum Per Issuer Allocation set forth below, no more than 10% of the Prime Fund shall be invested in the

commercial paper and the medium-term notes of any single issuer. Pursuant to 53601(h) of the California Government Code, local agencies, other than counties or a city and county, that have less than \$100,000,000 of investment assets under management, may invest no more than 25% of their moneys in eligible commercial paper; local agencies, other than counties or a city and county, that have \$100,000,000 or more of investment assets under management may invest no more than 40% of their moneys in eligible commercial paper; a local agency, other than a county or a city and a county, may invest no more than 10% of its total investment assets in the commercial paper and the medium-term notes of any single issuer; and counties or a city and county may invest in commercial paper pursuant to the concentration limits in Section 53635 of the California Government Code.

**Maximum Maturity:** 270 days

**Maximum Portfolio Allocation:** 40%

**Maximum Per Issuer Allocation:** 10%

**Minimum Credit Quality:** "A-1" or higher, or the equivalent, by a NRSRO

- 9) Negotiable certificates of deposit issued by a nationally or state-chartered bank or by a savings association or a federal association (as defined in Section 5102 of the California Financial Code), a state or federal credit union, or by a federally-licensed or state-licensed branch of a foreign bank, provided that the deposits in any one institution shall not exceed the shareholders' equity of such institution. In addition to the Maximum Per Issuer Allocation set forth below, no more than 10% of the Prime Fund shall be invested in the negotiable certificates of deposit and medium-term notes of any single issuer. As required by California Government Code Section 53601(i), purchases of negotiable certificates of deposit shall not exceed 30% of the agency's moneys that may be invested pursuant to this section.

**Maximum Maturity:** 397 days

**Maximum Portfolio Allocation:** 30%

**Maximum Per Issuer Allocation:** 5%

**Minimum Credit Quality:** "A-1" or higher, or the equivalent, by a NRSRO.

- 10) Medium-term notes, defined as all corporate and depository institution debt securities issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States. Pursuant to 53601(k) of the California Government Code, purchases of medium-term notes shall not include other instruments authorized by this section and shall not exceed 30% of the agency's moneys that may be invested pursuant to this section and a local agency, other than a county or a city

and a county, may invest no more than 10% of its total investment assets in the commercial paper and the medium-term notes of any single issuer.

**Maximum Maturity:** 397 days

**Maximum Portfolio Allocation:** 30%

**Maximum Per Issuer Allocation:** 5%

**Minimum Credit Quality:** Rating category of "A" or its equivalent or better by a NRSRO

- 11) A mortgage passthrough security, collateralized mortgage obligation, mortgage-backed or other pay-through bond, equipment lease-backed certificate, consumer receivable passthrough certificate, or consumer receivable-backed bond. Pursuant to Section 53601(o) of the California Government Code, purchase of securities authorized by this subdivision shall not exceed 20% of the agency's surplus moneys that may be invested pursuant to this section.

**Maximum Maturity:** 397 days

**Maximum Portfolio Allocation:** 20%

**Maximum Per Issuer Allocation:** 5%

**Minimum Credit Quality:** Rating category of "AA" or its equivalent or better by a NRSRO

- 12) United States dollar denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development, International Finance Corporation, or Inter-American Development Bank which are eligible for purchase and sale within the United States. Pursuant to Section 53601(q) of the California Government Code, investments under this subdivision shall not exceed 30% of the agency's moneys that may be invested pursuant to this section.

**Maximum Maturity:** 397 days

**Maximum Portfolio Allocation:** 30%

**Maximum Per Issuer Allocation:** 5%

**Minimum Credit Quality:** Rating category of "AA" or its equivalent or better by a NRSRO

- 13) Shares of beneficial interest issued by diversified management companies that are money market funds registered with the Securities and Exchange Commission under the Investment Company Act of 1940. Such eligible companies shall have (1) attained the highest ranking or the highest letter and numerical rating provided by not less than two NRSROs and (2) retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years' experience managing money market mutual funds with assets under management in excess of five hundred million dollars (\$500,000,000). The

purchase price of shares of beneficial interest purchased pursuant to this subdivision shall not include commission that the companies may charge. Pursuant to Section 53601(I) of the California Government Code, investments under this subdivision shall not exceed 25% of the agency's moneys that may be invested pursuant to this section.

**Maximum Maturity:** NA

**Maximum Portfolio Allocation:** 20%

**Maximum Per Fund Allocation:** NA

**Minimum Credit Quality:** Highest ranking provided by not less than two NRSROs

### **Ongoing Compliance Considerations**

The credit rating requirements and percentage limitation limits set forth in this Investment Policy shall apply at the time of purchase. In the event that such percentage limitation requirements are breached due to fluctuations in the portfolio balance within the Prime Fund, this Investment Policy shall not require the sale of securities to bring the portfolio back into compliance provided that such deviations are expected to be short lived, and that due consideration is given to such concentrations when evaluating future investments. In the event that the credit rating of a security is downgraded to below the requirements of this Investment Policy subsequent to its purchase, the Investment Advisor shall evaluate the circumstances surrounding the ratings downgrade and, at its sole discretion, make a determination to hold or sell the affected securities based upon a review of the issuers financial conditions, credit outlook, the securities remaining term to maturity, and other relevant facts and considerations.

## Investment Restrictions

The following restrictions apply to the Prime Fund:

- 1) The California CLASS will invest funds in the Prime Fund only in securities defined in the “Eligible Investment” section of this Investment Policy unless there is a change in California law which updates or redefines the types of which are legal investments for California public agencies.
- 2) As required by California law, no funds in the Prime Fund will be invested in inverse floaters, range notes, mortgage-derived, interest-only strips or other securities which could result in zero-interest accrual if held to maturity. Notwithstanding the foregoing and as allowed by California law, the California CLASS may invest funds in the Prime Fund in securities issued by, or backed by, the United States government that could result in zero- or negative-interest accrual if held to maturity, in the event of, and for the duration of, a period of negative market interest rates.
- 3) The California CLASS shall not engage in any transaction that has the effect of creating leverage in the Prime Fund, including borrowing money, or pledging, mortgaging, or hypothecating any securities in the Prime Fund. Notwithstanding the foregoing, the California CLASS may engage in forward settling purchase and sale transactions in accordance with standard market conventions in the Prime Fund.

**RESOLUTION NO. 740**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE PLEASANT VALLEY RECREATION AND PARK DISTRICT ADOPTING A FINANCIAL INVESTMENT POLICY**

WHEREAS, the Pleasant Valley Recreation and Park District is dedicated to prudent management of public finances; and,

WHEREAS, The Board of Directors approved and adopted the policy titled “Investment Policy” on September 1, 2021; and,

WHEREAS, the Board of Directors has reviewed the proposed amended “Investment Policy” attached hereto;

NOW, THEREFORE, the Board of Directors of Pleasant Valley Recreation and Park District does hereby RESOLVE and ORDER as follows:

Section 1: Recitals. The Recitals set forth above are incorporated herein and made an operative part of this Resolution.

Section 2: Adoption of Updated Policy. The Board of Directors approves and adopts the amended policy titled “Investment Policy” set forth, attached hereto, and directs that the policy be indicated as approved on June 7, 2023.

Section 3: Repeal of Prior Resolutions. This Resolution No. 740 supersedes any prior District resolution pertaining to the approval of investment policies, and any such prior resolution is hereby repealed in its entirety.

Section 4. Periodic Review. The Board of Directors directs the General Manager to review the Investment Policy periodically and present any revisions to the Board of Directors for modifications as may be necessary.

Section 5. Effective Date. This Resolution shall become effective upon the date of adoption as set forth herein.

**PASSED AND ADOPTED** by the Board of Directors of Pleasant Valley Recreation and Park District this Seventh day of June 2023, by the following vote:

**AYES:** \_\_\_\_\_

**NAYS:** \_\_\_\_\_

**ABSENT:** \_\_\_\_\_

---

Elaine Magner, Board Chair  
PLEASANT VALLEY RECREATION  
AND PARK DISTRICT

**ATTESTED:**

---

Bev Dransfeldt, Secretary  
PLEASANT VALLEY RECREATION  
AND PARK DISTRICT



**PLEASANT VALLEY RECREATION AND PARK DISTRICT  
STAFF REPORT / AGENDA REPORT**

**TO: BOARD OF DIRECTORS**

**FROM: MARY OTTEN, GENERAL MANAGER**  
**By: Kaleen Gage, Development Analyst**

**DATE: June 7, 2023**

**SUBJECT: REVIEW AND APPROVAL OF UPDATING THE  
NAMING POLICY**

**SUMMARY**

In 2015, the District adopted a Naming Policy as a way to establish a systematic approach for the naming of parks, recreation areas, and facilities as well as amenities. It is the desire of Staff to periodically bring policies to their respective committees to ensure their relevance. Currently, Staff relies on the existing policy to manage the naming of District property; however, as the District continues to partner with various organizations, naming, sponsorships, and recognition have become a topic of discussion.

**BACKGROUND**

The Naming Policy is intended to provide guidelines and standards for the naming and renaming of District Assets based on (1) the location, natural or geological features of the District Asset, (2) the identity of a cultural or historical significance to the local area, and/or (3) the identity of an individual or entity whose contributions to the District and/or the community supports the request. From time to time, the District has also named District Assets after a person or entity who has provided significant financial support for the District Asset being named.

**ANALYSIS**

During the past year, the District has encountered questions on specific contributions that can qualify for naming and recognition. In March 2023, Staff revised the Naming Policy and began meeting with the Policy Committee to analyze and discuss additional criteria for including sponsorships and recognition guidelines to meet naming opportunities.

The purpose of updating this policy is to establish a more defined District policy and guidelines for acceptable naming rights and recognition based on sponsorship and donation amounts.

On April 26, 2023, the Policy Committee discussed and approved drafted changes. Major edits were made to the Policy to include the Policy name and details added for specific naming rights. Upon review, District staff suggests the following updates:

- Updated the format by rewriting the entire policy to include detailed guidelines outlining sponsorships/donations that can lead to naming rights.
- New name change from Naming Policy to Sponsorship & Naming Policy.
- Added an Introduction.
- The Policy section was moved to the Naming section with updated criteria to include more requirements to meet naming rights.

- Definitions were replaced with new definitions of district property/lands, donor, gift, major features, naming areas, plaque, and sponsorship.
- Added a section for sponsorships to include naming term and contributions based on a general donation amount.
- Added a section for Memorials/Commemorative Gifts to outline qualifications of gifts and naming based on memorial donations.
- Added a section for Recognition & Signage to define approved District off-site and on-site recognition with qualifications for plaques and signs, and a determination of recognition chart based on projects and Memorandum of Understandings (MOU).
- The Naming Application Process and Naming Approval Process was combined into one section now named Naming Application & Approval Process. Bullets points were updated to numbers.
- The Renaming section was rewritten to include added details and was moved to number 12 in the Sponsorship section.
- The District will enter into a Memorandum of Understanding (MOU) for every sponsorship/ donation to include terms, agreements, and recognition based on the amount.

### **FISCAL IMPACT**

This action will have no fiscal impact at this time.

### **STRATEGIC PLAN COMPLIANCE**

Meets 2021 Strategic Plan Goal

- 1.3.F: Create reciprocal opportunities for the District with entrepreneurs, both non-profit and for-profit, to enrich the park experience and implement innovative approaches to revenue generation.

### **RECOMMENDATION**

It is recommended that the Board review and approve the updated Sponsorship & Naming Policy.

### **ATTACHMENTS**

- 1) Naming Policy Approved 2015 (3 pages)
- 2) 2023 Sponsorship & Naming Policy (10 pages)



# PLEASANT VALLEY RECREATION AND PARK DISTRICT

## PARKS, AREAS, & FACILITIES NAMING POLICY Board approved September 2015

The Pleasant Valley Recreation and Park District (the District) shall establish a systematic and consistent approach for the official naming of parks and recreational areas and facilities. This policy establishes the procedure and these policies and procedures are intended as a guide to:

- Ensure that parks, recreational areas and facilities are easily identified and located.
- Ensure that given names to parks, recreational areas and facilities are consistent with the values and character of the area or neighborhood served.
- Encourage the dedication of lands, facilities, or donations by individuals and/or groups.
- Ensure control for naming policy.

### POLICY

The policy of the Pleasant Valley Recreation and Park District is to name parks, recreation areas and facilities through an adopted process utilizing established criteria emphasizing community values and character, local history, geography, environmental, civics and service to the Pleasant Valley Community. The following criteria shall be used in determining the appropriateness of the naming designation:

- GEOGRAPHIC LOCATION - neighborhood, significant areas or facility
- NATURAL FEATURES - hill, street, stream, lake, notable tree, orchard or other
- NAMING FOR INDIVIDUAL OR CORPORATION FOR SIGNIFICANT DONATION
- NAMING FOR OUTSTANDING INDIVIDUAL - naming a park and/or recreational facility for an outstanding individual is allowed posthumously (at least 5 years since date of passing) and where that person's significance and good reputation have been accepted in the District, City, State and/or Nation's history.
  - When considering the naming of a park, recreational facility, regional trail or natural area after a person, consideration will be given when:
    - The person was exceptionally dedicated or demonstrated excellence in service in ways that made a significant contribution to the land, community, Pleasant Valley Recreation & Park District, City of Camarillo, or State of California.
    - The person must have contributed significantly to the acquisition or development of the park or facility or to the parks system overall. The suggested name must be accompanied by a biographical sketch which shall provide evidence of contributions to the park, facility, or parks system overall.
    - There is an outstanding community leader who had made significant civic contributions to the Pleasant Valley Recreation and Park District and had given highly productive support to the District and community.



# PLEASANT VALLEY RECREATION AND PARK DISTRICT

## PARKS, AREAS, & FACILITIES NAMING POLICY Board approved September 2015

### DEFINITIONS

- **PARKS** - All traditional designed parks, natural open spaces, historic sites, specialized parks, roads, and trails under the Districts' jurisdiction or management.
- **BUILDINGS** - Significant park and recreation structures that house parks and recreational programs (e.g., recreation centers, enclosed pavilions, lodges, etc.).
- **MAJOR FEATURES** - Major, permanent components of park and recreational facilities (e.g., ball fields, swimming pools, tennis courts, playgrounds, fountains, artwork or physical features). Rooms within buildings are considered to be Major Features.  
Projects, programs or special uses will be identified by the District General Manager and/or the Board of Directors and approved by the Board. Uses must further the mission of Pleasant Valley Recreation and Park District and will be evaluated for designation according to value to communities and/or the District.
- **OTHER NAMING ALTERNATIVES** - A facility within a park (e.g., playground, picnic shelter, fountain, bricks, tables, benches, etc.) can be named separately from the park or facility location.

### NAMING APPLICATION PROCESS

Any person, group, or organization may submit an application to name or re-name a park, facility, regional trail or natural area. The application should be submitted to the General Manager of the Pleasant Valley Recreation and Park District. Applications should contain the following minimum information:

1. Name of applicant
2. Proposed name for asset
3. Background/support for proposed name
4. Description/map showing location
5. If proposing to name a recreation facility within a park, include a description/map showing the location of the facility within the park
6. If proposing to name a Park asset after an outstanding person, documentation of that person's contribution to the District, City, State
7. If proposing to re-name a facility, the application should also include background information on the current name and the rationale for requesting a new name

### NAMING APPROVAL PROCESS

- Any person, group or organization may submit a written proposal or request to commemoratively name or rename a public park or recreation facility to the Pleasant Valley Recreation and Park District General Manager or designee.
- A written proposal or request shall include sufficient explanation to enable the Pleasant Valley Recreation and Park District General Manager or designee to make a determination that commemorative naming or renaming is justified and complies with this policy.
- The Pleasant Valley Recreation and Park District may also initiate and facilitate a commemorative naming process associated with new park acquisitions and construction whereby neighborhoods and general public shall be invited to participate in the naming process consistent with these policies.



# PLEASANT VALLEY RECREATION AND PARK DISTRICT

## PARKS, AREAS, & FACILITIES NAMING POLICY

### Board approved September 2015

- The Pleasant Valley Recreation and Park District General Manager's or designee's consideration regarding the naming or renaming of the parks, recreation facilities or features within such areas, shall be guided by the following considerations:
  - Recognized geographic names
  - Natural or geological features
  - Cultural or historical significance
  - A deceased individual who made a significant community contribution
  - Significant monetary/land/facility donation
- The Pleasant Valley Recreation and Park District General Manager or designee shall review the proposal for adherence to the stated policy criteria and authentication of statements, as well as existing features already named within a particular park or recreation facility, before advancing the proposal to the Policy Committee.
- The Policy Committee shall consider the commemorative naming proposal upon it being advanced from the General Manager or designee and shall offer the opportunity for public input.
- If the proposal meets the qualification process, the Policy Committee will forward the information to the Board of Directors at which time a recommendation can be made by a Board Member to add the item to an agenda.
- Special features within a park, trail, open space or building can be named with the approval by the General Manager or designee and the Policy Committee.
- Record of the approved name will be recorded in the Pleasant Valley Recreation and Park District park inventory database and all applicable records, signage and documentation shall be updated, as applicable, with the new name.

### RENAMING

- The renaming of parks and facilities is strongly discouraged. It is recommended that efforts to change a name be subject to the most critical examination so that it does not diminish the original justification for the name or discount the value of prior contributors.
- Parks named by deed restriction shall not be considered for renaming.
- A park or facility shall not be renamed if the name was a condition of a gift and the noncompliance with that condition would invalidate that gift.



## PLEASANT VALLEY RECREATION & PARK DISTRICT

### SPONSORSHIP & NAMING POLICY

#### Introduction

The Pleasant Valley Recreation & Park District hereinafter referred to as “District,” accepts and encourages gifts and donations from individuals, businesses, community organizations, and public entities that are given to support Parks and Recreation. This policy covers gifts that are related to sponsorship and naming opportunities.

#### Purpose

The purpose of this policy is to set guidelines and standards that are in the best interest of the community. To develop a formal process for requests to sponsor activities that occur on District property and/or the sponsorships of District property. As well as develop a formal process for the naming of District lands/property. This policy establishes the procedure and guide to:

1. Ensure prospective donors and sponsors are suitable and relevant to the purpose.
2. Ensure that parks, recreational areas, and facilities are easily identified and located.
3. Ensure that given names to parks, recreational areas and facilities are consistent with the values and character of the area or neighborhood served.
4. Encourage the dedication of lands, facilities, or donations by individuals and/or groups.

#### Definition of Terms

**District Property/lands** - All traditional designed parks, natural open spaces, historic sites, amenities, facilities, specialized parks, roads, and trails under the Districts’ jurisdiction or management.

**Donor** - An individual or entity who acts as a benefactor by contributing, granting, subscribing, or otherwise providing funds or labor for the purpose of maintenance, improvement, restoration, enhancement, reclamation, addition or enlargement of holdings, properties, resources or facilities of the District.

**Gift** - Any payment to the extent that consideration of equal or greater value is not received and includes a rebate or discount in the price of anything of value unless the rebate or discount is made in the regular course of business to members of the public without regard to official status.

**Major Features** - Major, permanent components of park and recreational facilities (e.g., ball fields, swimming pools, tennis courts, playgrounds, fountains, artwork or physical features). Rooms within buildings are considered to be Major Features.

**Naming areas** - A facility within a park (e.g., playground, picnic shelter, fountain, bricks, tables, benches, etc.) can be named separately from the park or facility location.

**Plaque** - Generally a small, flat, regular-shaped memorial plate or slab that conveys information in bold relief or engraving.

**Sponsorship** – funds that are restricted to provide relatively short-term (usually two (2) years or less) support for District Activities, maintenance of existing equipment or the donation of tangible items.

## Sponsorships

It is the policy of the District to accept contributions (Sponsorships, Donations) for parks, recreation areas, and facilities when deemed appropriate on the following:

1. Encourage and facilitate public and private gifts, bequests, and such contributions that enhance, beautify, improve, supplement, support, or otherwise benefit the District.
2. To accept gifts that are consistent with the mission, policies, and goals of the District.
3. Donations, gifts, and memorials for the area must be relevant to the purpose of the park, facility, or District property.
4. The District recognizes that actual or perceived conflicts of interest might arise in relation to contributions for individuals, foundations, corporations. Therefore, the District will not accept contributions that:
  - a. Create significant actual or perceived damage to the Districts mission, public image or reputation.
  - b. Have a history of environmental abuse or regulatory noncompliance unless the corporations are engaged in a credible effort to change past practice.
  - c. Expect significant publicity for the contribution beyond the normal sponsorship and naming recognition described in this policy.

- d. Expect award of any proposed work in connection with the District in exchange for the contribution.
5. If the District learns of the existence of any of the above-mentioned disqualifying conditions with respect to a particular donor at any time prior to receipt of a contribution by the donor, the District will reject the Donors request. If the District learns of the existence of any of the above-mentioned disqualifying conditions with respect to a particular donor after the donor's contribution has been received, the District will return the contribution if reasonable possible.
6. The District may provide public recognition of individuals or businesses that provide sponsorships in one or more ways, including through plaques or signs affixed to District property that identify the donor as a sponsor.
7. When sponsorship is in reference to raising or receiving monetary contributions, the following criteria must be met to be considered an approved sponsor:
  - a. Must be relative to the District's mission
  - b. Consider the community impact
  - c. Consider the impact of the donation or funding to the completion of a project, if applicable
  - d. Consider the cost of the implementation and signage and identify the funding to cover such costs.
  - e. The District may not accept funding that would create any conflict of interest, must not complete, impair or conflict with the policies, goals, or operations of the District.
8. The General Manager or their designee will make final decisions for sponsorship agreements, either monetary or donations with a cash value of less than \$25,000. Requests for all sponsorship agreements, either monetary or donations that exceed \$25,000, will be forwarded to the District Board of Directors for consideration and final decision(s).
9. If Sponsorship/Donations are for a currently planned District capital improvement project, the District will accept large sponsorships over \$5,000 from donors. The District will not hold multiple small funds (under \$5,000) sponsorships/donations from multiple parties for a specific project. The District has full jurisdiction on how any donor funds are used for the specific Capital Project.



10. The District reserves the right to refuse Sponsorships/Donations that are designated to specific projects if the funds will not fully cover the costs of the project to include any capital improvement projects that are not currently planned.
11. The District will enter into a Memorandum of Understanding (MOU) for every Sponsorship/Donation to include terms and agreements.
12. Renaming of District property
  - a. It is the Policy of the District to not rename District Property unless the following criteria is met:
    - i. After investigation and review, the proposed name is found to be more appropriate than the existing name, based on the criteria listed in this policy.
      1. It is recommended that efforts to change a name be subject to the most critical examination so that it does not diminish the original justification for the name or discount the value of prior contributors.
    - ii. If Naming Contribution agreement is expired with no intention of renewal.
  - b. Any action to change the name of an existing District property shall follow the process as outlined below.
  - c. Parks named by deed restriction shall not be considered for renaming,
  - d. District property shall not be renamed if the name was a condition of a gift and the noncompliance with that condition would invalidate that gift.

## Naming

It is the policy of the District to adopt naming of District property to include facilities, lands, and any amenities, based on one or more of the following criteria when deemed appropriate:

1. Geographic Location
2. Natural or Geological features proximate to District property
3. Cultural or historical significance to the District or surrounding areas
4. The name of an individual:
  - a. Only allowed posthumously (at least 5 years since date of passing)

- b. The person was exceptionally dedicated or demonstrated excellence in service in ways that made a significant contribution to the land, community, District, City of Camarillo, or State of California.
      - c. The person must have contributed significantly to the acquisition or development of the park or facility or to the parks overall. The suggested name must be accompanied by a biographical sketch which shall provide evidence of contributions to the District or Parks and Recreation overall.
      - d. There is an outstanding community leader who had made significant civic contributions to the District and had given highly productive support to the District and community.
5. The name of a corporation who has made a significant contribution to the community, country, state, or the field of Parks and Recreation.
6. With any naming, the proposed name will not:
  - a. Create significant actual or perceived damage to the District mission, public image, or reputation.
  - b. Result in undue commercialization of the property or violation of any District Ordinance or City Codes.
  - c. Be used to collect additional sponsorship or other sources of funding outside of the District's approval.
  - d. Be represented as the "owner".
7. A naming contribution is considered if the donor would be recognized by having a significant gift that will provide long-term or permanent support or pay for a major capital improvement.
  - a. The donor's action will be beyond merely receiving a tax deduction for their benefit.
  - b. Their decision to give is justified by the merits of the projects, and nothing is expected in return other than the reasonable hope that the District uses these gifts as promised and uses them to their full advantage.
8. Naming Terms:
  - a. A naming agreement will be entered into with the District based on the amount of donation per the MOU.
  - b. A naming agreement can be extended for an additional period of time (i.e. five (5) years), with a renewal of the MOU to include operational and/or maintenance cost of the District property.
  - c. If an extension agreement is not met or denied, the District has the right to remove and/or rename.

9. Requirements for contributions that involve naming all or any portion of District property. When naming is contemplated for all or any portion of District property, the following applies:
  - a. Approval by General Manager
    - i. Before soliciting any potential donor for a contribution in connection with such a naming opportunity will be offered, the General Manager will be notified of such proposal. The General Manager will either:
      1. Approve or disapprove administratively of the proposed solicitation and naming based on the standards set forth in this Policy;
      2. Establish special procedures for evaluation and approval or disapproval of the proposed solicitation and naming; or
      3. Tentatively approve the proposed solicitation and naming and direct that the proposed solicitation and naming subject to the requirements contained in this policy.
  - b. Approval by the Board of Directors
    - i. Before making any binding commitments to name District property for a particular donor or accepting any donation offered on condition of such naming, the following must occur:
      1. Obtain the recommendation of the District; and
      2. Receive approval from the Board of Directors
        - a. The decision of the Board of Directors is final.
10. A Naming donation must cover a significant donation amount of the capital construction costs associated with the new building/structure, building renovation, or a significant addition to an existing building, or cover five (5) years of operational and maintenance expenses.

## Memorials/Commemorative Gifts

1. It is not appropriate to use District property/lands to memorialize individuals (which includes employees of the District) unless there is a distinguished or unique relationship between the park, the District and the individual. The test of such a relationship is whether the individual has an appropriate place in the interpretive program as a person integral to or instrumental in the history of the park.
2. An individual should have been deceased for at least 5-years before the District can make an objective judgment about the significance of that person's role. Existing memorial programs should transition to be consistent with these guidelines. Memorial donations

(gifts made in memory of a person) may be recognized in the same way as other gifts.

3. It is the preference of the District that donors of memorial gifts be thanked with off-site forms of recognition presented by the Board of Directors, in an area set aside for memorial gifts that otherwise meet the criteria for that form of recognition.
4. The recognition of new memorial donations should not include the donor's name. It should simply list the name of the person in whose memory the gift is given, but not include the honoree's date of birth and/or death, military service, degrees, or other honors. A positive, park-related quote may be included.

## Recognition & Signage

Recognition and signage shall not detract from the visitor's experience or expectation, impair the visual qualities of the park environment, be perceived as advertising or commercializing the character of the park setting, or create a feeling of proprietary interest.

1. Advertising promotions or corporate slogans shall not be permitted on or off District property.
2. Off-Site Recognition
  - a. Thank-you Letters – Every donor should promptly receive a letter of appreciation. In many cases, that might be all that is required. It should acknowledge the gift, the donor, date of acceptance and, if monetary, the dollar amount. The thank-you letter will also serve as evidence of the gift for the purposes of the donor's tax records. As such, it should completely describe the gift. It should not, however, attempt to value the gift.
  - b. Publicity – In all cases the donor's request for anonymity shall be respected. When appropriate, the District can publicly recognize donors through press releases to media outlets.
  - c. Events – Higher profile recognition can occur through some of the following: ribbon cuttings, Board of Directors Meetings, or special recognition events.
  - d. Commemorative Items Given to the Donor – Some items that might be presented to donors as an expression of gratitude include but are not limited to certificates of appreciation, prints, photographs, and plaques.
3. On-Site Recognition
  - a. Temporary Signs – Temporary signs (such as those used to acknowledge donors during construction activities, restoration of a structure or site, or which include recognition of a sponsor's financial support for a contract period) should be informational, of appropriate design and scale.

- i. They should inform visitors and might contain a brief interpretive message about the nature of the project and the support provided by the donor.
  - ii. The signs should be sturdy, of good quality materials, consistent with the design of other park signs, professionally done and in keeping with park design standards.
  - iii. Donor's name and corporate logo may be used if they are of non-contrasting color and subordinate to the sign's message.
  - iv. Where it is appropriate to put up more than one sign, they should be placed at infrequent intervals so that multiple signs are not visible from a single viewing point.
  - v. Under no circumstances should signs be affixed to cultural or natural resources or placed in areas of cultural sensitivity (such as archeological sites) where they would intrude on the historic character of the area.
  - vi. If a plaque is vandalized the District will replace it once at no cost. Recurrences are at the donor's expense.
  - vii. The General Manager or designee has final approval of all signs, their placements, and duration.
  - viii. Signs must meet District and City requirements.
- b. Permanent Plaques – With the exception of preexisting donor programs, permanent plaques are to be actively discouraged and generally are not to be used to recognize monetary contributions to District.
- i. Other exceptions will be permitted only with the approval of the General Manager or designee and should be proposed only for major contributions of long-term benefit to District.
  - ii. Permanent recognition plaques should be placed only in developed areas and preferably inside an existing public structure, such as a building.
  - iii. Except for preexisting established programs or under unusual circumstances requiring the approval of the General Manager or designee, such plaques should not be affixed to cultural or natural resources of the site where they would intrude on the historic or natural character of the area.
  - iv. The General Manager or designee has final approval of all plaques, their placements, and duration.
  - v. The commitment for plaque maintenance shall be made for no more than five years. If after five years, the plaque is not fit for public view it shall be removed or replaced at donor's expense.

- vi. If a plaque is vandalized the District will replace it once at no cost. Recurrences are at the donor’s expense.
- c. Semi-Permanent Signs – Single purpose recognition signs should be avoided. Directional, interpretive, and informational signs should be considered as locations for donor recognition.
  - i. Recognition should be secondary to the information the sign is designed to convey.
  - ii. The recognition shall not dominate the sign either by scale or color and shall not be superior in any way to the park message.
  - iii. Standard earthen colors, lettering sizes and, for sponsorship programs, consistent size, design, and use of logo.
  - iv. Under no circumstances should they be affixed to cultural or natural resources, or placed in areas of natural or cultural sensitivity where they would intrude on the historic or natural character of the area.
  - v. No commitment for sign maintenance should be made for more than 5-years.
  - vi. The General Manager or their designee has final approval of all signs, their placements, and duration.
  - vii. Signs must meet District (City where applicable) requirements.

4. Examples of Determination of Recognition based on Projects & MOU

Gift Level	Commemorative Item (if any)	Purpose	Other Recognition
\$750	Certificate to donor	General Sponsorship	E-mail blast/Social media acknowledgement
\$1,000	Certificate to donor	General Sponsorship	E-mail blast/Social media acknowledgement
\$5,000	Certificate to donor	Capital Project	Digital newsletter acknowledgment/E-mail blast/Social media acknowledgement
\$10,000	Certificate to donor + plaque	Capital Project	+Dedication event/newspaper release acknowledgement
\$20,000+	+ plaque to donor	Capital Project	+Dedication event/newspaper release acknowledgement

**Naming Application & Approval Process**

Any person, group, or organization may submit an application to name or re-name District lands/property. The application should be submitted to the General Manager of the District. Applications should contain the following minimum information:

1. Name of applicant.
2. Proposed name for District property.
3. Background/support for proposed name.
4. Description/map showing location.
5. If proposing to name a recreation facility within a park, include a description/map showing the location of the facility within the park.
6. If proposing to name a Park asset after an outstanding person, documentation of that person's contribution to the District, City, State.
7. If proposing to re-name a facility, the application should also include background information on the current name and the rationale for requesting a new name.
8. Any person, group or organization may submit a written proposal or request to commemoratively name or rename a public park or recreation facility to the District General Manager or designee.
9. A written proposal or request shall include sufficient explanation to enable the District General Manager or their designee to make a determination that commemorative naming or renaming is justified and complies with this policy.
10. The District may also initiate and facilitate a commemorative naming process associated with new park acquisitions and construction whereby neighborhoods and general public shall be invited to participate in the naming process consistent with these policies.
11. Approval Process
  - a. The District General Manager's or designee's consideration regarding the naming or renaming of the parks, recreation facilities or features within such areas, shall be guided by the considerations listed in this policy.
  - b. The District General Manager or designee shall review the proposal for adherence to the stated policy criteria and authentication of statements, as well as existing features already named within a particular park or recreation facility, before advancing the proposal to the Policy Committee.
  - c. The Policy Committee shall consider the commemorative naming proposal upon it being advanced by the General Manager or designee and shall offer the opportunity for public input.
  - d. If the proposal meets the qualification process, the Policy Committee will forward the information to the Board of Directors at which time a

recommendation can be made by a Board Member to add the item to an agenda.

- e. Special features within a park, trail, open space, or building can be named with the approval by the General Manager or designee and the Policy Committee.

Record of the approved name will be recorded in the Pleasant Valley Recreation and Park District park inventory database and all applicable records, signage and documentation shall be updated, as applicable, with the new name.



**PLEASANT VALLEY RECREATION AND PARK DISTRICT  
STAFF REPORT / AGENDA REPORT**

**TO: BOARD OF DIRECTORS**

**FROM: MARY OTTEN, GENERAL MANAGER**  
**By: Justin Kiraly, Administrative Services Manager**

**DATE: June 7, 2023**

**SUBJECT: CONSIDERATION AND ADOPTION OF RESOLUTION NO. 741, APPROVING A ONE-TIME OFF-SALARY-SCHEDULE PAYMENT FOR FULL-TIME, GENERAL MANAGER, AND PART-TIME YEAR-ROUND EMPLOYEES AND RESOLUTION NO. 742, APPROVING THE AMENDMENT OF THE SEIU-MOU 2021-2024**

**BACKGROUND**

On May 9, 2023, as a part of the discussion for the Fiscal Year 2024 budget, the Board directed Staff to evaluate if there would be enough cost savings in the Water Utilities (7820) budget in Fiscal Year 2023 to allow a \$2,500 one-time, off-salary-schedule payment to all full-time and part-time year-round staff. This was prompted due to the excessive inflation resulting from COVID-19 and supply chain issues. The Board requested this payment be made to both represented and unrepresented employees, including the General Manager.

**ANALYSIS**

In response to the Board’s direction, District Staff engaged with both legal counsel and SEIU (Service Employee International Union) representatives. An agreement was reached on an amendment to the current Memorandum of Understanding (MOU) between SEIU and the District. This amendment incorporates Section F to Article 16 – Salary Plan, which states:

“Effective the last pay period in June 2023, Union represented Full-Time/Part-Time Year-Round Employees shall receive what the California Public Employees’ Retirement System (CalPERS) and section 571(a) of Title 2 of the California Code of Regulations defines as Off-Salary-Schedule Pay in the form of a one-time lump sum \$2,500 payment, which is not reportable to CalPERS or deemed earnable compensation because the represented employees also received the wage increase identified in Article 16 D for Fiscal Year 2022/23.”

This inclusion enables the proposed one-time payment for the represented employees.

There will be 41 employees that will qualify for this payment as of June 7, 2023. This will equate to \$102,500 in total payments to employees, plus necessary payroll taxes. Since this payment is not reportable to CalPERS, the only associated taxes/costs to the District will be \$6,355 in FICA and \$1,486.25 in Medicare Taxes, for a total of \$110,341.25.

### **FISCAL IMPACT**

The Fiscal Year 2023 Water Utilities budget (7820) was originally set at \$910,143. However, due to a wetter-than-expected winter and successful turf mitigation efforts, the District anticipates savings of around \$350,000. This surplus allows for a funds transfer from the Water Utilities budget into Personnel [\$102,500 into full-time salaries (6100) and \$7,841 into retirement (6120)], to pay for the one-time payment. This will still net an estimated savings of about \$240,000 in Water for Fiscal Year 2023.

### **STRATEGIC PLAN COMPLIANCE**

Meets 2021 Strategic Plan Goal and Strategy:

- 5.1: Position the District to attract and retain high-quality employees.

### **RECOMMENDATION**

Staff recommends the Board adopt Resolution No. 742 to amend the SEIU-MOU 2021-2024 and Resolution No. 741, both Resolutions approving a one-time off-salary-schedule payment for all full-time and part-time year-round staff, including the General Manager, and approving a budget transfer to support said payment.

### **ATTACHMENTS**

- 1) Budget Transfer (1 page)
- 2) Resolution No. 741 to Approve Lump Sum Payment to Unrepresented Employees (2 pages)
- 3) First Amendment to SEIU-MOU 2021-2024 (2 pages)
- 4) Resolution No. 742 to Adopt SEIU MOU First Amendment (2 pages)

General Ledger  
Fund 10 General Fund  
Budget Transfer Off-Salary-Schedule Payment June 7, 2023

Description	Account	Year to Date	Budget	Budget Remaining	Budget Transfer	New Budget
<b>Personnel</b>						
Full Time Salaries	6100	\$ 2,112,580.03	\$ 2,669,312.00	\$ 556,731.97	\$ 102,500	\$ 659,231.97
Retirement	6120	\$ 347,902.58	\$ 466,365.00	\$ 118,462.42	\$ 7,841	\$ 126,303.67
<b>Personnel</b>		<b>\$ 3,776,948.30</b>	<b>\$ 5,018,420.00</b>	<b>\$ 1,241,471.70</b>	<b>\$ 110,341</b>	<b>\$ 1,351,812.95</b>
<b>Services and Supplies</b>						
Utilities - Water	7820	\$ 446,735.24	\$ 910,143.00	\$ 463,407.76	\$ (110,341)	\$ 353,066.51
<b>Services and Supplies</b>		<b>\$ 446,735.24</b>	<b>\$ 910,143.00</b>	<b>\$ 1,140,078.38</b>	<b>\$ (110,341)</b>	<b>\$ 1,029,737.13</b>
<b>Total</b>		<b>\$ 4,223,683.54</b>	<b>\$ 5,928,563.00</b>	<b>\$ 2,381,550.08</b>	<b>\$ -</b>	<b>\$ 2,381,550.08</b>

**RESOLUTION NO. 741**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE PLEASANT VALLEY RECREATION AND PARK DISTRICT APPROVING FISCAL YEAR 2022-2023 OFF-SALARY-SCHEDULE PAY ONE-TIME LUMP SUM PAYMENT TO UNREPRESENTED DISTRICT EMPLOYEES**

**WHEREAS**, ON July 6, 2022, the Board of Directors (“Board”) of the Pleasant Valley Recreation and Park District (“PVRPD” or “District”) approved, adopted and implemented Classification and Salary Ranges for Full-Time/Part-Time Year-Round employees of the District, which include a wage increase for FY 2022-23.

**WHEREAS**, the Board desires to approve, adopt and implement a retention bonus for unrepresented Full-Time/Part-Time Year-Round employees of the District, including the General Manager, in the form of an Off-Salary-Schedule Pay, one-time lump sum \$2,500 payment in the District’s current fiscal year budget to offset ongoing high inflation and to retain valued employees.

**NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:**

**Section 1.** That the Board of Directors of the Pleasant Valley Recreation and Park District hereby authorizes a retention bonus for unrepresented Full-Time/Part-Time Year-Round employees of the District, including the General Manager, in the form of an Off-Salary-Schedule Pay one-time lump sum \$2,500 payment to each employee.

**Section 2.** That the Board of Directors of the Pleasant Valley Recreation and Park District approves amendments to the 2022-2023 Budget and supplemental appropriations to fund the payments approved herein as follows:

Transfer of funds from the Utilities – Water budget (7820) to the Full-Time Salaries (6100) and Retirement (6120) budgets.

**Section 3.** This Resolution is effective on the date of its adoption. The payments authorized herein shall be made on or before the final payroll period in June 2023.

**PASSED AND ADOPTED** by the Board of Directors of Pleasant Valley Recreation and Park District this 7 day of June, 2023, by the following vote:

**AYES:** \_\_\_\_\_  
**NAYS:** \_\_\_\_\_  
**ABSENT:** \_\_\_\_\_

---

**Elaine Magner, Chairman  
PVRPD Board of Directors**

**(SEAL)**

**ATTEST:**

---

**Bev Dransfeldt, Secretary, Board of Directors  
PLEASANT VALLEY RECREATION AND PARK DISTRICT**

**First Amendment to the Memorandum of Understanding  
between Pleasant Valley Recreation and Park District and  
Service Employees International Union Local 721  
effective July 1, 2021, through June 30, 2024**

This First Amendment to the Memorandum of Understanding between the Pleasant Valley Recreation And Park District (“District”) and Service Employees International Union Local 721 (“Union”) effective July 1, 2021, through June 30, 2024 (“PVRPD-SEIU L721 MOU 2021-24”) is made and entered into by and between the District and the Union.

R E C I T A L S:

WHEREAS, on February 3, 2022, the District’s Board of Director’s approved, adopted and implemented the PVRPD-SEIU L721 MOU 2021-24;

WHEREAS, the District’s and the Union’s authorized labor relations representatives met and conferred in good faith pursuant to the requirements of the Meyers-Milias-Brown Act (MMBA), Gov’t Code Sections 3500-3511, regarding certain modifications to the PVRPD-SEIU L721 MOU 2021-24;

WHEREAS, the District and the Union now desire to amend the PVRPD-SEIU L721 MOU 2021-24 to modify compensation provision of the PVRPD-SEIU L721 MOU 2021-24, which modified terms were ratified by the Union’s membership;

WHEREAS, the District and the Union have jointly prepared this First Amendment to the PVRPD-SEIU L721 MOU 2021-24, and are jointly presenting same to the District’s Board of Directors for determination pursuant to Government Code section 3505.1;

WHEREAS, except as expressly provided for in this First Amendment to the PVRPD-SEIU L721 MOU 2021-24, all other provisions of the PVRPD-SEIU L721 MOU 2021-24 shall remain in full force and effect; and

WHEREAS, the parties acknowledge that this First Amendment to the PVRPD-SEIU L721 MOU 2021-24 shall not be in full force and effect until adopted by resolution by the District’s Board of Directors.

NOW, THEREFORE, the parties agree that the above Recitals are true and correct and incorporated in full into the PVRPD-SEIU L721 MOU 2021-24 by this reference and through the mutual agreement that the PVRPD-SEIU L721 MOU 2021-24 is further amended in the following particulars only and made effective as indicated:

ARTICLE 16 – SALARY PLAN shall be modified by including an additional Section F:

F. Effective before the last pay period in June 2023, Union represented Full-Time/Part-Time Year-Round Employees who were employed by the District on

**FIRST AMENDMENT TO THE MEMORANDUM OF UNDERSTANDING BETWEEN PLEASANT VALLEY RECREATION AND PARK DISTRICT AND SEIU LOCAL 721 EFFECTIVE JULY 1, 2021, THROUGH JUNE 30, 2024**

June 7, 2023, shall receive what the California Public Employees' Retirement System ("CalPERS) and section 571(a) of Title 2 of the California Code of Regulations defines as Off-Salary-Schedule Pay in the form of a one-time lump sum \$2,500 payment, which is not reportable to CalPERS or deemed earnable compensation because the represented employees also received the wage increase identified in Article 16 D for Fiscal Year 2022/23.

Subject to the foregoing and in witness whereof, this First Amendment is hereby executed by the authorized representatives of the District and the Union and entered into as of this 26<sup>th</sup> day of May 2023.


**IT IS SO AGREED:**

[SIGNATURES ON NEXT PAGE]


FIRST AMENDMENT TO THE MEMORANDUM OF UNDERSTANDING BETWEEN PLEASANT VALLEY RECREATION AND PARK DISTRICT AND SEIU LOCAL 721 EFFECTIVE JULY 1, 2021, THROUGH JUNE 30, 2024

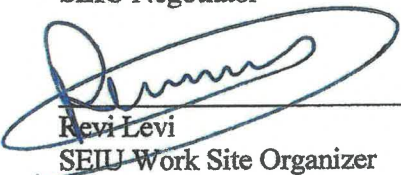
PLEASANT VALLEY RECREATION  
AND PARK DISTRICT


  
\_\_\_\_\_  
Mary Otten  
General Manager

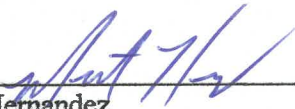
  
\_\_\_\_\_  
Kathryn Drewry  
Human Resources Specialist

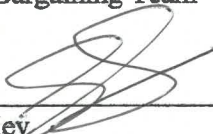
SEIU LOCAL 721

  
\_\_\_\_\_  
Aram Agdaian  
SEIU Negotiator

  
\_\_\_\_\_  
Revi Levi  
SEIU Work Site Organizer

  
\_\_\_\_\_  
Jesse Gomez  
SEIU Bargaining Team

  
\_\_\_\_\_  
Matt Hernandez  
SEIU Bargaining Team

  
\_\_\_\_\_  
Joey Key  
SEIU Bargaining Team



**RESOLUTION NO. 742**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
PLEASANT VALLEY RECREATION AND PARK DISTRICT  
APPROVING AND ADOPTING THE FIRST AMENDMENT TO THE  
MEMORANDUM OF UNDERSTANDING BETWEEN THE PLEASANT  
VALLEY RECREATION AND PARK DISTRICT AND SERVICE  
EMPLOYEES INTERNATIONAL UNION LOCAL 721  
REPRESENTING PVRPD EMPLOYEES  
JULY 1, 2021 – JUNE 30, 2024**

**WHEREAS**, on February 3, 2022, the Board of Directors (“Board”) of the Pleasant Valley Recreation and Park District (“PVRPD” or “District”) approved, adopted and implemented the Memorandum of Understanding between the District and Service Employees International Union Local 721 (“SEIU” or “Union”) representing PVRPD Employees for the term July 1, 2021 – June 30, 2024 (“PVRPD-SEIU MOU 2021-24”).

**WHEREAS**, the Meyers-Milias-Brown Act (“MMBA”), Gov’t Code Sections 3500-3511, specifically Section 3505, requires the governing body of a public agency, or such boards, commissions, administrative officers or other representatives as may be properly designated by law or by such governing body, to meet and confer in good faith regarding wages, hours, and other terms and conditions of employment with representatives of a recognized employee organizations, as defined in subdivision (b) of Section 3501.

**WHEREAS**, SEIU has been formally recognized by the District as the employee organization representing certain designated classification of employees of the District pursuant to subdivision (b) of Section 3501.

**WHEREAS**, the District’s and the Union’s authorized labor relations representatives met and conferred in good faith pursuant to the requirements of the MMBA regarding certain modifications to the PVRPD-SEIU MOU 2021-24 to provide for an additional Off-Salary-Schedule Pay one-time lump sum \$2,500 payment to offset inflation in the District’s current fiscal year budget.

**WHEREAS**, the authorized representatives of the District and SEIU reached a tentative agreement on the matter and prepared and signed a First Amendment to the PVRPD-SEIU MOU 2021-24 to include an additional Off-Salary-Schedule Pay one-time lump sum \$2,500 payment to offset inflation in the District’s current fiscal year budget, which is attached hereto as Exhibit “A.”

**WHEREAS**, Government Code Section 3505.1 provides that, where a tentative agreement is reached by the authorized representatives of a public agency and a recognized employee organization or recognized employee organizations, the governing body of the public agency shall vote to accept or reject the tentative agreement within 30 days of the date it is first considered at a duly noticed public meeting.

**NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:**

**Section 1.** That the Board of Directors of the Pleasant Valley Recreation and Park District hereby accepts, adopts and implements the First Amendment to the PVRPD-SEIU MOU 2021-24, a fully executed copy of which is attached hereto and by this reference made a part hereof.

**Section 2.** That the Board of Directors of the Pleasant Valley Recreation and Park District approves amendments to the Fiscal Year 2022-2023 Budget and supplemental appropriations to fund the payments approved herein as follows:

Transfer of funds from the Utilities – Water budget (7820) to the Full Time Salaries (6100) and Retirement (6120) budgets.

**Section 3.** This Resolution is effective on the date of its adoption, The payments authorized herein shall be made on or before the final payroll period in June 2023.

**PASSED AND ADOPTED** by the Board of Directors of Pleasant Valley Recreation and Park District this 7 day of June, 2023, by the following vote:

**AYES:** \_\_\_\_\_

**NAYS:** \_\_\_\_\_

**ABSENT:** \_\_\_\_\_

\_\_\_\_\_  
**Elaine Magner, Chairman**  
**PVRPD Board of Directors**

**(SEAL)**

**ATTEST:**

\_\_\_\_\_  
**Bev Dransfeldt, Secretary, Board of Directors**  
**PLEASANT VALLEY RECREATION AND PARK DISTRICT**

**Attachment A:** First Amendment to the PVRPD/SEIU MOU 2021-24

**PLEASANT VALLEY RECREATION AND PARK DISTRICT  
STAFF REPORT / AGENDA REPORT**

**TO: BOARD OF DIRECTORS**

**FROM: MARY OTTEN, GENERAL MANAGER**  
**By: Justin Kiraly, Administrative Services Manager**

**DATE: June 7, 2023**

**SUBJECT: CONSIDERATION AND APPROVAL TO MAKE A  
PAYMENT TO REDUCE THE DISTRICT'S CALPERS  
UNFUNDED LIABILITY USING FISCAL YEAR 2023  
SAVINGS**

**SUMMARY**

At the Finance Committee meeting on May 17, 2023, it was suggested the District consider using excess revenue from Fiscal Year 2023 to make an Additional Discretionary Payment (ADP) to pay down a portion of the District's Unfunded Accrued Liability (UAL) for the 2.5% @ 55 plan. Staff has looked into possible options and is recommending the Board approve using one third of estimated excess revenue at the Fiscal Year-end, not to exceed \$350,000, to make an ADP.

**BACKGROUND**

In September of 2007, the Board approved a switch of all employees from the 2% @ 60 plan to the 2.5% @ 55 plan. This switch was voted on and approved by all CalPERS employees at the time with 29 in favor and 10 opposed. These 39 employees were then switched to the 2.5% @ 55 plan. Because of this switch to a more generous pension plan, there was additional unfunded liability added.

In March of 2011, the Board approved the addition of a 2% @ 60 plan for all new employees after that date. This relieved the pressure of rising costs associated with the 2.5% @ 55 plan. In January of 2013, the California Public Employees' Pension Reform Act (PEPRA) took effect, mandating all new employees hired after that date would be on the 2% @ 62 plan, due to continued rising costs for both CalPERS and employers in the CalPERS system.

Currently, the District is current with both the 2% @ 60 and 2% @ 62 plans, with the most recent valuation report showing a credit balance of \$112,609 in the 60 plan and \$85,729 in the 62 plan. The current issue is only with the 2.5% @ 55 plan, which shows a UAL of balance of \$4,529,151.

**ANALYSIS**

Staff has engaged with multiple municipal advisory companies who specialize in CalPERS UAL cost management and had them present to the Finance Committee. During these presentations, Staff and Committee members were educated about the UAL process, how the valuation reports are prepared, and potential options for reducing the District's current UAL balance. An important

factor in the CalPERS UAL calculation is the negative amortization, which means each year's payment does not necessarily reduce the principle and may only pay off interest for that year.

Valuation reports are prepared using one-year prior information, which is used for the next fiscal year, which translates to a two-year delay in effects. This will be evident in the report prepared in 2023, using 2022 data, for the 2024-2025 fiscal year budget. CalPERS has a discount rate of 6.8%, essentially the interest rate charged to employers, which means they need a 6.8% return for employers to see no change in the UAL. In fiscal year 2021-2022 CalPERS had a -7.5% return on investments. This translates to a 14.3% miss on necessary returns.

Staff reached out to CalPERS and was given an actuarial Excel spreadsheet that is used to calculate potential effects on the UAL. After accounting for the -7.5% investment loss, the District will have an estimated additional \$2,537,000 added to the UAL balance, for an estimated total of \$7,112,000. The following chart is the current estimated UAL payment schedule, assuming a 6.8% return for all subsequent years.

FY	BOY Balance	Mid-Year Payment
2021-22	\$ 4,870,439	\$ 450,348
2022-23	\$ 7,112,000	\$ 512,009
2023-24	\$ 7,066,000	\$ <b>511,307</b>
2024-25	\$ 7,019,000	\$ 568,000
2025-26	\$ 6,908,000	\$ 612,000
2026-27	\$ 6,746,000	\$ 654,000
2027-28	\$ 6,529,000	\$ 689,000
2028-29	\$ 6,261,000	\$ 764,000
2029-30	\$ 5,898,000	\$ 781,000
2030-31	\$ 5,492,000	\$ 798,000
2031-32	\$ 5,041,000	\$ 816,000
2032-33	\$ 4,540,000	\$ 811,000
2033-34	\$ 4,010,000	\$ 806,000
2034-35	\$ 3,450,000	\$ 790,000
2035-36	\$ 2,868,000	\$ 763,000
2036-37	\$ 2,274,000	\$ 454,000
2037-38	\$ 1,960,000	\$ 419,000
2038-39	\$ 1,660,000	\$ 382,000
2039-40	\$ 1,378,000	\$ 353,000
2040-41	\$ 1,107,000	\$ 334,000
2041-42	\$ 837,000	\$ 278,000
2042-43	\$ 607,000	\$ 222,000
2043-44	\$ 418,000	\$ 394,000
2044-45	\$ 39,000	\$ 41,000

As shown in the chart, the current estimates expect payments to get as high as \$816,000. However, the most recent estimate for the 2022-2023 investment year for CalPERS is a 1% return, subject to change. The following chart adds this information.

Altered Schedule		
FY	BOY Balance	Mid-Year Payment
2021-22	\$ 4,870,439	\$ 450,348
2022-23	\$ 7,112,000	\$ 512,009
2023-24	\$ 7,958,000	<b>\$ 511,307</b>
2024-25	\$ 7,971,000	\$ 568,000
2025-26	\$ 7,925,000	\$ 634,000
2026-27	\$ 7,809,000	\$ 698,000
2027-28	\$ 7,619,000	\$ 754,000
2028-29	\$ 7,358,000	\$ 851,000
2029-30	\$ 6,979,000	\$ 890,000
2030-31	\$ 6,534,000	\$ 907,000
2031-32	\$ 6,040,000	\$ 925,000
2032-33	\$ 5,495,000	\$ 921,000
2033-34	\$ 4,917,000	\$ 915,000
2034-35	\$ 4,305,000	\$ 900,000
2035-36	\$ 3,668,000	\$ 873,000
2036-37	\$ 3,016,000	\$ 563,000
2037-38	\$ 2,639,000	\$ 528,000
2038-39	\$ 2,273,000	\$ 491,000
2039-40	\$ 1,920,000	\$ 462,000
2040-41	\$ 1,572,000	\$ 443,000
2041-42	\$ 1,221,000	\$ 387,000
2042-43	\$ 904,000	\$ 332,000
2043-44	\$ 623,000	\$ 503,000
2044-45	\$ 145,000	\$ 150,000

With this included “loss,” the highest UAL payment is now \$925,000. This is a \$109,000 increase from the prior estimate. This shows the compounding issue of the 2.5% @ 55 UAL.

The spreadsheet provided by CalPERS allows Staff to see what effects an ADP would have on the UAL. Valuation reports pull data in late April, which means the earliest an ADP would have an effect would be the report prepared in 2024. The following chart shows if the District were to make a \$350,000 ADP.

		Total Payments	\$ 14,052,307	\$ (154,000)
		Interest Paid	\$ 6,094,307	
		<b>Total Savings</b>	<b>\$ 154,000</b>	
	<b>Total ADP</b>	<b>Altered Schedule</b>		<b>Contribution</b>
<b>FY</b>	<b>(Valued Mid-year)</b>	<b>BOY Balance</b>	<b>Mid-Year Payment</b>	<b>Difference</b>
2021-22		\$ 4,870,439	\$ 450,348	
2022-23	\$ -	\$ 7,112,000	\$ 512,009	\$ -
2023-24	\$ 350,000	\$ 7,958,000	\$ 511,307	\$ 350,000
2024-25	\$ -	\$ 7,609,000	\$ 524,000	\$ (44,000)
2025-26	\$ -	\$ 7,585,000	\$ 588,000	\$ (46,000)
2026-27	\$ -	\$ 7,493,000	\$ 651,000	\$ (47,000)
2027-28	\$ -	\$ 7,329,000	\$ 706,000	\$ (48,000)
2028-29	\$ -	\$ 7,098,000	\$ 802,000	\$ (49,000)
2029-30	\$ -	\$ 6,752,000	\$ 839,000	\$ (51,000)
2030-31	\$ -	\$ 6,344,000	\$ 855,000	\$ (52,000)
2031-32	\$ -	\$ 5,892,000	\$ 872,000	\$ (53,000)
2032-33	\$ -	\$ 5,392,000	\$ 877,000	\$ (44,000)
2033-34	\$ -	\$ 4,852,000	\$ 881,000	\$ (34,000)
2034-35	\$ -	\$ 4,272,000	\$ 876,000	\$ (24,000)
2035-36	\$ -	\$ 3,657,000	\$ 861,000	\$ (12,000)
2036-37	\$ -	\$ 3,016,000	\$ 563,000	\$ -
2037-38	\$ -	\$ 2,639,000	\$ 528,000	\$ -
2038-39	\$ -	\$ 2,273,000	\$ 491,000	\$ -
2039-40	\$ -	\$ 1,920,000	\$ 462,000	\$ -
2040-41	\$ -	\$ 1,572,000	\$ 443,000	\$ -
2041-42	\$ -	\$ 1,221,000	\$ 387,000	\$ -
2042-43	\$ -	\$ 904,000	\$ 332,000	\$ -
2043-44	\$ -	\$ 623,000	\$ 503,000	\$ -
2044-45	\$ -	\$ 145,000	\$ 150,000	\$ -

As shown here, a \$350,000 payment reduces the highest UAL payment down \$53,000 to \$872,000. This is due to the negative amortization, and by making an ADP, the principal balance is paid off, reducing future interest. This \$350,000 ADP has an additional future savings of \$154,000, for a total value of \$454,000.

Staff has investigated estimated actuals for Fiscal Year 2023 and is estimating there will be around \$1.4 million in revenue over expenses. This is due to a variety of factors including Prop 68 funding for Arneill Ranch Park improvements in the amount of \$443,539, cost savings in Water in the amount of an estimated \$350,000, and cost savings in total Personnel costs, in the amount of \$260,160.

### **FISCAL IMPACT**

The fiscal impact of making an ADP has a few considerations:

The first is the initial payment. By using unanticipated savings, the District can make this payment with no excess costs to the overall budget. The district would still see estimated savings of about \$1 million this year.

The second consideration is the reduction of interest on the UAL. The negative balances in the UAL accrue interest each year, and an additional payment will reduce future interest accruals. Using the proposed \$350,000 ADP, the District would see a total savings of \$154,000 in interest.

The third is the reduction in future payments. The District will need to pay the UAL with annual payments. By making an ADP now, the District will reduce future annual payments. In the previous example, the highest annual payment reduces from \$925,000 to \$872,000.

### **STRATEGIC PLAN COMPLIANCE**

Meets 2021 Strategic Plan Goal and Strategy:

1.2: Utilize best accounting practices and forecast and optimize revenue while controlling expenditures.

### **RECOMMENDATION**

District Staff recommends the Board approve two concurrent directions:

1. Direct Staff to make a CalPERS ADP of 1/3 of Fiscal Year 2023 excess revenue, not to exceed \$350,000.
2. Direct Staff to, if necessary, make a budget transfer(s) from Services and Supplies budget to Personnel budget to cover any additional budget needed to make the payment.

**10. ORAL COMMUNICATION - INFORMATIONAL ITEMS, which do not require action but relate to District business, will be reported by members of the Board and staff as follows:**

- A. Chair Magner
- B. Ventura County Special District Association/California Special District Association
- C. Santa Monica Mountains Conservancy
- D. Standing Committees – Finance, Liaison - PV Fields, Personnel, Policy
- E. Ad Hoc Committees – Miracle League
- F. Foundation for Pleasant Valley Recreation and Parks
- G. General Manager’s Report
- H. Board Members