

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

**BOARD OF DIRECTORS
REGULAR MEETING AGENDA
May 6, 2015**

6:00PM

REGULAR MEETING

NEXT RESOLUTION #544

- 1. CALL TO ORDER**
- 2. PLEDGE OF ALLEGIANCE**
- 3. ROLL CALL**
- 4. AMENDMENTS TO THE AGENDA** - This is the time and place to change the order of the agenda, delete, or add any agenda item(s) and to remove any consent agenda items for discussion.
- 5. PRESENTATIONS**
 - A. District Highlights
 - B. National Water Safety Month
 - C. Older Americans Month
 - D. Camarillo Cougar's Youth Football/Cheer
- 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 speak about an item on the agenda, we would prefer you complete a Speaker Card, give it to the Clerk of the Board, and wait until it comes up. If you would like to make comments about other areas not on this agenda, in accordance with California law, we will listen, note them, and bring them back up at a later date 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 Meeting April 1, 2015 and Special Meeting April 2, 2015**

Approval receives and files minutes.
 - B. **Warrants, Accounts Payable & Payroll**

Approval of District's disbursements dated on or before April 23, 2015.
 - C. **Financial Report**

Monthly unaudited financial reports are presented to the Board for information. Approval receives and files the financial report of March 31, 2015.

D. Consideration and Adoption of Resolution No. 542 to Recognize National Water Safety Month

Adopting the resolution will recognize the month of May 2015 as National Water Safety Month.

E. Consideration and Approval of Memorandum of Understanding (MOU) Between the District and Foundation for Pleasant Valley Recreation and Parks

Approval will outline the affiliation between the District and the Foundation for Pleasant Valley Recreation and Parks.

8. NEW ITEMS-DISCUSSION/ACTION

A. Consideration and Approval of Camrosa Water District Well Locations

Review and approve Camrosa Water District to place monitoring wells at Calleguas and Heritage Parks.

Suggested Action: A MOTION to Approve Camrosa Water District and staff to work on an agreement to place a monitoring well at Calleguas and Heritage Parks.

B. Consideration and Adoption of Resolution No. 543 for FY 2015-2016 Levy/Hearing/Engineer's Report

Adoption will declare the intention to levy assessments for FY 2015-2016, preliminarily approving the Engineer's Report, and providing notice of hearing for park maintenance and recreation improvement.

Suggested Action: A MOTION to Adopt Resolution No. 543, accepting the Engineer's Report and scheduling the public hearing for June 3, 2015.

C. Consideration and Approval to Purchase Accounting Financial Software

Discussion regarding accounting financial software options and preferred choice for purchasing the software.

Suggested Action: A MOTION to approve the purchase of accounting software.

9. INFORMATIONAL ITEMS, which do not require action, will be reported by members of the Board and staff:

A. Chairperson Magner

B. Ventura County Special District Association/California Special District Association

C. Santa Monica Mountains Conservancy/Joint Land Use Study

D. Standing Committees – Finance, Personnel and Policy

E. General Manager's Report

10. ORAL COMMUNICATIONS- Informal items from Board Members or staff not requiring action.

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 24. 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 & Park District

Certificate of Recognition

presented to

Brijesh Oza

The Outstanding Senior Volunteer Award

Presented this 6th day of May 2015.

The Board of Directors of the Pleasant Valley Recreation and Park District would like to hereby commend Brijesh for his superior commitment and dedication as a volunteer during our annual Christmas Parade with the Senior Walking Club, at our bi-annual Rummage Sales and during the Mil/Vet EXPO.

Elaine L. Magner, Chair

Mike Mishler, Vice-Chair

Neal Dixon, Secretary

Mark Malloy, Director

Robert Kelley, Director

Pleasant Valley

Recreation & Park District

Certificate of Recognition

presented to

Connie Martel

The Outstanding Senior Volunteer Award

Presented this 6th day of May 2015.

The Board of Directors of the Pleasant Valley Recreation and Park District would like to hereby commend Connie for her superior commitment and dedication as a volunteer and supporter of our Pleasant Valley Senior Center Recycling and BINGO program.

Elaine L. Magner, Chair

Mike Mishler, Vice-Chair

Neal Dixon, Secretary

Mark Malloy, Director

Robert Kelley, Director

Pleasant Valley Recreation & Park District

Certificate of Recognition

presented to

Larry Finney

The Outstanding Senior Volunteer Award

Presented this 6th day of May 2015.

The Board of Directors of the Pleasant Valley Recreation and Park District would like to hereby commend Larry for his superior commitment and dedication as a volunteer for the Senior Center Walking Club Program.

Elaine L. Magner, Chair

Mike Mishler, Vice-Chair

Neal Dixon, Secretary

Mark Malloy, Director

Robert Kelley, Director

Pleasant Valley Recreation & Park District

Certificate of Recognition

presented to

Lee Gunther

The Outstanding Senior Volunteer Award

Presented this 6th day of May 2015.

The Board of Directors of the Pleasant Valley Recreation and Park District would like to hereby commend Lee for her superior commitment and dedication as a volunteer and supporter of our Pleasant Valley Senior Center Recycling and BINGO program.

Elaine L. Magner, Chair

Mike Mishler, Vice-Chair

Neal Dixon, Secretary

Mark Malloy, Director

Robert Kelley, Director



PLEASANT VALLEY RECREATION AND PARK DISTRICT
CO-SPONSORED GROUP
ANNUAL UPDATE

Group: Camarillo Cougars Youth Football

Date: 4/21/15

One representative from your organization must attend the following PVRPD Board Meeting on:
Wednesday, May 6, 2015 at City of Camarillo Council Chambers

Table with 5 columns: OFFICERS, NAME, ADDRESS, DAY PHONE, CELL PHONE. Rows include President Bennett Gill, Vice President Russ Giles, Treasurer Clint Carter, and Secretary Johnna Mike-Price.

Number of participants last year: 139 Football / 66 Cheer
Projected number of participants upcoming year: 140 Football / 90 CHEER

Changes Organization has made from previous year: In 2015 the GCYFL is introducing new Saver age and weight divisions. A year of reearching Medical data on the average age and weights of American male youths and their average yearly growth rates was cross references against the age and weights of registered players in the GCYFL over the past 5 years. Based on this research we the GCYFL introduced what we consider to be the safest age and weight parameters for youth football in Southern California

Comments for the PVRPD Board of Directors: The Cougars would like to take this opportunity to Thank the PVRPD for all the assistance it extend to our Organization. From helping with field availability to allowing us to be a Camarillo Community Service Organization. We take our responsibility of providing a safe environment and quality experience to our communities youth and their families seiously and wiuth great pride, and the PVRPD Board and staff help make that possible.

Primary Facility (ies) Used? Freedom Park & Mission Oaks Park

What Time are Board Meetings Held? 7:30 - 9:30 (2nd Thursday of every Month)
Where are Board Meetings Held? Ventura County Star Community Room
When are new Board Members Elected? December Board Meeting
When are new Board Members Installed? January Board Meeting

Pleasant Valley Recreation and Park District Liaison: Lanny Binney, Recreation Supervisor

Please attach a copy of your By-Laws to this form.

Please Complete and Return the Annual Update and Financial Statement by April 21, 2015 to:

Lanny Binney
1605 E. Burnley Street, Camarillo, CA 93010
Phone: 482-1996 x 17
Fax: 805-482-3468

Form Completed by (print): Bennett Gill
Sign: _____

Date 4/21/15

**PLEASANT VALLEY RECREATION AND PARK DISTRICT
COMMUNITY SERVICE GROUP - ANNUAL REVIEW
FINANCIAL STATEMENT**

NAME OF ORGANIZATION Camarillo Cougars Youth Football & Cheer

Last Year's Financial Statement

Proposed Budget

Date: 12/31/14

From: 1/15/15

Beginning Balance: \$ 1,794.32

Beginning Balance: \$ 10,955.57

Revenue:
 Registration: \$ 44,542.00
 Tournaments: \$
 Fundraisers: \$ 28,142.39
 Snack Bar: \$ 282.00
 Interest: Transfer \$ 10,000.00
 Dues: \$
 Miscellaneous Income: \$ 25,906.63
Total Revenue \$ 108,872.39

Revenue:
 Registration: \$ 59,550.00
 Tournaments: \$
 Fundraisers: \$ 28,000.00
 Snack Bar: \$ 400.00
 Interest: \$
 Dues: \$
 Miscellaneous Income: \$ 26,000.00
Total Revenue \$ 113,950.00

Expenses:

Expenses:

Admin Expense \$ 437.13
 Advertising \$ 4,334.36
 Awards \$ 2,674.39
 Equipment & Uniforms \$ 33,238.11
 Facility/Field Maint. \$ 4,966.45
 Insurance \$ 3,538.00
 Internet (online registration) \$ 403.90
 Licensing/Membership \$ 750.00
 Maintenance (field/facility) \$
 Miscellaneous \$ 1,835.00
 Paid Staff (year book) \$ 2,000.00
 Professional Services (refs) \$ 6,000.00
 Refunds \$
 Rentals \$ 312.00
 School District \$ 2,904.50
 Snack Bar Resale \$
 Supplies \$ 15,097.72
 Tournament Entries \$
 Uniforms (cheer) \$ 20,655.58
 Contingency \$
Total Expense: \$ 99,711.14

Admin Expense \$ 5,450.00
 Advertising \$ 5,500.00
 Awards \$ 3,000.00
 Equipment \$ 32,700.00
 Facility/Field Maint. \$ 5,000.00
 Insurance \$ 3,600.00
 Internet (online registration) \$ 800.00
 Licensing/Membership \$ 750.00
 Maintenance (field/facility) \$
 Miscellaneous \$ 500.00
 Paid Staff (year book) \$ 2000.00
 Professional Services (refs) \$ 6000.00
 Refunds \$
 Rentals \$ 325.00
 School District \$ 2500.00
 Snack Bar Resale \$
 Supplies \$ 16,000.00
 Tournament Entries \$
 Uniforms \$ 21,000.00
 Contingency \$
Total Expense: \$ 105,125.00

Ending Balance: \$ 10,955.57

Ending Balance: \$ 19,780.57

<i>List Savings/CDs/Investments here:</i>		<i>List Savings/CDs/Investments here:</i>	
Savings Account	\$ 49,000.00	Savings Account	\$ 39,000.00
CD Account ___month	\$ _____	CD Account ___month	\$ _____
CD Account ___month	\$ _____	CD Account ___month	\$ _____
Investment Account	\$ _____	Investment Account	\$ _____
Other Account	\$ _____	Other Account	\$ _____
Total Other Accounts	\$ _____	Total Other Accounts	\$ _____
Checking + Other	\$ 1,794.32	Checking + Other	\$ 9161.25

**Pleasant Valley Recreation and Park District
Minutes of Regular Meeting
April 1, 2015**

1. CALL TO ORDER

Call to Order

The regular meeting of the Board of Directors of the Pleasant Valley Recreation and Park District was called to order at 6:00 p.m. by Chairperson Magner.

2. PLEDGE of ALLEGIANCE

Acting Parks Superintendent Bob Cerasuolo led the pledge.

3. ROLL CALL

Roll Call

Ayes: Malloy, Kelley, Mishler, Chairperson Magner

Absent: Dixon

ALSO PRESENT: General Manager Mary Otten, Recreation Services Manager Amy Stewart, Acting Parks Superintendent Bob Cerasuolo, Acting Administrative Services Manager Leonore Young, Administrative Analyst and Clerk of the Board Michele Kostenuik, Customer Service Representative and Board Secretary Karen Roberts, Recreation Supervisors Lanny Binney and Jane Raab, Park Supervisor Matthew Parker, Matt Lorimer, Lisa Goldstein, Jim Miller, and Pete Snyder.

4. AMENDMENTS TO THE AGENDA

None.

5. PRESENTATIONS

A. District Highlights

Acting Parks Superintendent Bob Cerasuolo presented an update on the monthly status of District event and activities. Highlights of March included opening days for CGSA - girls softball, CPBA - Pony baseball, reclaimed water at PV Fields, and District employment opportunities. Upcoming events for April are Easter Eggstravaganza on April 4 at the Community Center and the grand opening of the Nature Center at Camarillo Grove Park on April 25. The Mud Run will take place at Mission Oaks Park on May 9 and the public is also invited to the BYU and UCLA women's soccer match at PV Fields on April 4.

B. Arbor Day/Nature Center Update

Administrative Analyst Michele Kostenuik and Park Supervisor Matt Parker provided updates on the progress of the Camarillo Grove Nature Center. To date, an outdoor teaching platform, driveway, hiking trail, nature garden – (volunteers assisted park staff), new fencing and new play equipment have been installed at Camarillo Grove Park. Interpretive signage will be posted soon. Prior to all the improvements professional tree maintenance and site preparation by staff took place. A Land and Water Conservation Fund grant of \$233,464 (50% match) provided funding for all the hard costs and labor costs and a second grant – Building Better Communities from the National Recreation & Park Association and the American Water Charitable Fund provided \$75,000 in funding for the play elements, extra signage, materials, trash receptacles and benches.

The grand opening of the Nature Center is slated for April 25, 9:30am to 2:00 pm, with outdoor activities, hiking etiquette, guided walks, and various organizations such as search and rescue, sierra club, scouts, etc. Arbor Day will also be celebrated on April 25 with the planting of some additional trees at Camarillo Grove Park.

6. PUBLIC COMMENT

Chairperson Magner accepted two speaker cards from Administrative Analyst and Clerk of the Board Michele Kostenuik. The first speaker Matt Lorimer of Camarillo reminded everyone that the Easter egg hunt coming up at the Easter Eggstravaganza is free for the children and that the Farmers Market will be starting up in May again. Mr. Lorimer stated that seniors thank him for reminding people that the City of Camarillo does not contribute to the senior center. Mr. Lorimer stated that the City needs to spend some time with the tax payers over at the senior center.

The next speaker was Lisa Goldstein with Friends of the Camarillo Dog Parks (FCDP). Ms. Goldstein mentioned that the next fundraiser is Coffee and Canines on April 11 at Springville Dog Park and that the rattlesnake aversion class at Camarillo Grove is scheduled for April 30. FCDP will be sponsoring two teams for the May 9 Mud Run and the final bricks will be installed at Mission Oaks on the wall around the water fountain in April.

7. CONSENT AGENDA

- A. Minutes for Regular Meeting March 4, 2015 and Special Meeting March 12, 2015
- B. Warrants, Accounts Payable & Payroll thru March 19, 2015
- C. Financial Report
- D. Consideration and Adoption of Resolution No. 539 to Recognize May Older Americans Month
- E. Consideration and Adoption of Resolution No. 540 to Recognize Arbor Day
- F. Consideration and Approval to Contract with Western Oil Spreading Services for Repairs of Parking Lot at the Community Center
- G. Consideration and Approval to Contract with Western Oil Spreading Services for Repairs of Parking Lot at Mission Oaks Park

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

Voting was as follows:

Ayes: Malloy, Mishler, Kelley, Chairperson Magner

Noes:

Absent: Dixon

Motion Carried

**Motion to
Approve
Consent**

Carried

8. NEW ITEMS – DISCUSSION/ACTION

A. Consideration and Approval to Nominate a Candidate for the CSDA Board of Directors Seat A

General Manager Mary Otten presented CSDA's call for nominations for the CSDA Board of Directors Seat A and the opportunity for the Board to nominate a Board member for the position.

A motion was made by Director Malloy and seconded by Director Mishler to nominate Chairperson Elaine Magner as a candidate for the CSDA Board of Directors Seat A position.

**Motion to
Nominate Chair
Magner for
CSDA Board
Seat**

Voting was as follows:

Ayes: Malloy, Mishler, Kelley

Noes:

Abstain: Chairperson Magner

Absent: Dixon

Motion Carried

Carried

B. Consideration and Adoption of District's Investment Policy and Options

Acting Administrative Services Manager Leonore Young presented the District's investment policy and options. Currently, the District invests all of its excess funds in the Local Agency Investment Fund (LAIF). Staff met with CalTrust, Ventura County Investment Pool and Multi-Bank Securities, Inc. for proposed investment options. Discussion included multi-tiered investment programs, penalties, government programs, and the ladder method.

Chairperson Magner called for a motion. A motion was made by Director Mishler and seconded by Director Malloy to adopt the District's Investment Policy and review the investment options for short and long term investing.

**Motion to
Adopt District's
Investment
Policy**

Voting was as follows:

Ayes: Mishler, Malloy, Kelley, Chairperson Magner

Noes:

Absent: Dixon

Motion Carried

Carried

C. Consideration and Adoption of District's Reserve Policy

Acting Administrative Services Manager Leonore Young researched reserve policies of other agencies and presented an option to set aside reserves to maintain funding levels within categories – vehicle fleet, computer fleet, designated project/special use, dry period, capital improvement and repair/operations and administrative operations. Discussion included better assessment of fund allocation, protection of reserves, and the added assistance for the budgeting process.

Chairperson Magner called for a motion. A motion was made by Director Malloy and seconded by Director Mishler to adopt the District's Reserve Policy with the exception

of deleting the word “new” from the Vehicle Fleet Reserves description on page 2 of the three page Reserve Policy.

Voting was as follows:

Ayes: Malloy, Mishler, Kelley, Chairperson Magner

Noes:

Absent: Dixon

Motion Carried

Motion to Adopt Reserve Policy

Carried

D. Consideration and Adoption of Resolution No. 541 Concerning the Purchase of Accounting Financial Software

Administrative Services Manager Leonore Young contacted several financial software companies for demonstrations of their products. Criteria requested for the products were an interface with the District’s ActiveNet system, budget reporting, payroll and maintenance of a chart of accounts. The specific criteria made competitive bidding impractical, so staff is requesting Resolution No. 541 for authorization to purchase financial software without going out to bid. Discussion included the inadequacy of current old software, need for better financial control, hardware capabilities for new software installation, leasing and updates, troubleshooting, conversion of past history data, and training periods.

Chairperson Magner called for a motion. A motion was made by Director Mishler and seconded by Director Malloy to approve Resolution No. 541 recognizing the purchase of financial software and to obtain without a competitive bid.

Voting was as follows:

Ayes: Mishler, Malloy, Kelley, Chairperson Magner

Noes:

Absent: Dixon

Motion Carried

Motion to Approve Reso 541 for Purchase Of Financial Software

Carried

E. Discussion and Review of Ordinance No. 8, Governing the Use of Parks, Recreation Areas and Facilities

Administrative Analyst Michele Kostenuik highlighted the changes of Ordinance No. 8 from past reviews by the Board. Discussion included the reduction in the minimum group size (from 25 people to 15 people) which will require permitting, advertising signage at sports fields, vehicles, protection of expensive facilities, designation of sports parks and permitting required for groups of 5 or more people, penalties for bad checks, increase of rental costs for Friday and Saturday rentals, and consistency with the General Use Facility Policy. The Board directed staff to move forward with the changes.

F. Discussion of Fee Schedule for FY 2015-2016

Administrative Analyst Michele Kostenuik presented the current fee schedule for review and recommendations for the FY 2015-2016 fee schedule. Discussion included area

surveys, out of district user groups, green space versus open space, RV parking, and the impact of 10% rental increase in 2014. The Board directed staff to consider discussion and recommendations.

G. Discussion and Review of Draft MOU between the District and the Foundation for Pleasant Valley Recreation and Parks

Administrative Analyst Michele Kostenuik presented the draft MOU between the District and the Foundation for Pleasant Valley Recreation and Parks. The draft will go to the District's counsel for review and then to the Foundation Board for their approval. Final approval by the District Board will be at the May 6, 2015 Regular Board Meeting.

9. INFORMATIONAL ITEMS

- A. Chairperson Magner – Chairperson Magner thanked the Board for the nomination for the CSDA Board of Directors position and thanked staff for the district highlights. Ms. Magner stated her concern about the recent water mandates from the state.
- B. Ventura County Special District Association/California Special District Association – Chairperson Magner reported that VCSDA will meet next week in Port Hueneme with Director Mishler as vice chair. An audit of CSDA showed that they have funding for their political advocacy and do not use not taxpayers' money.
- C. Santa Monica Mountains Conservancy/Joint Land Use Study – Director Mishler stated that JLUS will meet later this month. March 30 was the 35th anniversary for the SMMC who has over 73,000 new acres and has created over one million miles of trails over the 35 years.
- D. Standing Committees – Finance – Director Malloy stated that the reclaimed water at PV Fields has not happened yet and the electrical savings are not in place yet. The District is holding spending in line because with no rain the water bill will be high again. Personnel – Chairperson Magner met with Director Mishler on some new reorganization positions. Policy – The committee has been reviewing policies and procedures.
- E. General Manager's Report – General Manager Mary Otten reminded everyone of the April 4th Easter Eggstravaganza at the Community Center and the UCLA versus BYU women's soccer game at PV Fields. Budget workshops are coming up in May and reclaimed water is up on the west side of PV Fields. Ms. Otten mentioned there will be restrictions coming up from the water district and PVRPD will be looking at conserving water by possibly reducing turf and reducing the amount of water usage.

10. ORAL COMMUNICATIONS

Director Malloy mentioned that the windrow trimming at Charter Oak Park looks great and there may be some spaces where new trees can be planted. An irrigation system for new plantings will be costly so it will be something to consider in next year's budget. General Manager Otten mentioned that the District is looking at the area with a long range plan and costs down the road. Director Kelley reminded those about cutting back on water consumption but also to be aware of the waste of billions of gallons in the Delta.

11. ADJOURNMENT

Chairperson Magner adjourned the meeting at 8:07 p.m.

Respectfully submitted,

Karen Roberts
Recording Secretary

Approval,

Elaine Magner
Chairperson

**Pleasant Valley Recreation and Park District
Minutes of Special Meeting
April 2, 2015**

Call to Order

1. CALL TO ORDER

The special meeting of the Board of Directors of the Pleasant Valley Recreation and Park District was called to order at 4:09 p.m. by Chairperson Magner.

2. PLEDGE of ALLEGIANCE

3. ROLL CALL

Roll Call

All present.

Also present: General Manager Mary Otten, Acting Park Superintendent Bob Cerasuolo, and Acting Administrative Services Manager Leonore Young.

4. ADOPTION OF AGENDA

Agenda accepted as presented.

5. OPEN COMMUNICATION/PUBLIC FORUM

No comments.

6. CLOSED SESSION

a. Conference with Labor negotiators (Govt. Code Section 54957.6)

Agency designate representative: Mary Otten

Employee organization: SEIU Local 721

7. RECONVENE INTO OPEN SESSION [Govt. Code Section 54957.7]

Disclosure of actions taken in closed session, as applicable [Govt. Code Section 54957.1].

8. REPORT ANY ACTION TAKEN IN CLOSED SESSION

No action taken.

9. NEW ITEMS

A. Consideration and Approval of Entry and Construction Contract for Recycled Water at Pleasant Valley Fields

General Manager Mary Otten presented information regarding the construction contract for recycled water at Pleasant Valley Fields. Discussion included valve location, landscaping, and the effective dates of new water rates.

Chairperson Magner called for a motion. A motion was made by Director Mishler and seconded by Director Dixon to approve the entry and construction contract for recycled water at Pleasant Valley fields.

Voting was as follows:

Ayes: Mishler, Dixon, Kelley, Malloy, Chairperson Magner

Noes:

Absent:

Motion Carried

**Motion to
Approve
Recycled
Water at PV
Fields**

Carried

10. ORAL COMMUNICATION

Director Kelley reminded everyone about Easter Eggstravaganza and the UCLA versus BYU women's soccer game on April 4.

11. ADJOURNMENT

Chairperson Magner adjourned the meeting at 5:27 p.m.

Respectfully submitted,

**Karen Roberts
Recording Secretary**

Approval,

**Elaine Magner
Chairperson**

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

TO: BOARD OF DIRECTORS

FROM: MARY OTTEN, GENERAL MANAGER
By: Leonore Young, Acting Administrative Services Manager

DATE: May 6, 2015

SUBJECT: FINANCE REPORT

RECOMMENDATION

It is recommended that the Board review and approve the Financial Statement for March 31, 2015.

ANALYSIS OF COMPARATIVE FINANCIAL THRU March 31, 2015

Attached you will find the PVRPD Summary Financial Statement for the period of July 1, 2014 through March 31, 2015 with a year-to-date comparison for the period of July 1, 2013 through March 31, 2014. The percentage rate used for the Fiscal Year 2014-2015 budget is 75% for Period 9 of the fiscal year.

REVENUES

Total revenue ending March 31, 2015 has increased by \$3,032,253 over the same period as last year. The increase is primarily due to the District receiving two Quimby Fee payments in the amount of \$615,709 from AMLI and \$2,250,489 from Fairfield Development and also tax apportionment increased by \$135,145 along with facility rentals up by \$25,715. In analyzing the Statement of Revenues and Expenditures with the Quimby Fee revenue removed, the District's revenue increase over last year is \$166,055.

EXPENDITURES

Personnel Expense has increased \$67,590 in comparison to Personnel Expense for the same time as last year, but is still within the Fiscal Year 2014-2015 budget at 74.87%. This is due to having a full time General Manager from August 2014-March 2015 versus a part-time General Manager from November 2013-March 2014 and the General Manager's housing allowance and moving expense being charged to Personnel.

For the ninth month ending March 31, 2015 total expenditures for Supplies and Services has increased \$42,881 over the same time period as last year, but overall is still within budget at 63.9%. The increase is due to the estimation on accounts #6960 (Appropriation Collection Fees), #6160 (Other Pension Obligation Expense) and #7950(Certificate of Occupancy Debt Service Payment for Pleasant Valley Fields) along with numerous decreases spread out to several other accounts.

CAPITAL

Capital has increased by \$269,586 in comparison to fiscal year 2013-2014 primarily due to the Camarillo Grove Interpretive Center Project.

FISCAL IMPACT

The District has completed the ninth month of the fiscal year 2014-2015 budget (75.0%) and continues the fiscal year under the approved budget by 4.18 % for Personnel Costs and 11.9% in Service and Supply Expenditures. Managers continue to make a concerted effort to spend under the adopted budget to help build reserves.

RECOMMENDATION

It is recommended that the Board review and approve the Financial Statement for March 31, 2015.

ATTACHMENTS

- 1) District Unaudited Manager Version Financial Statement as of March 31, 2015
(2 pages)

Pleasant Valley Recreation and Park District
PVRPD:SUMMARY(Unaudited) from Great Plains
Year to Date Comparison
Statement of Revenues and Expenditures
For the period July 1, 2014 through March 31, 2015

Account	Current Month March	PREVIOUS Year To Date 2014	CURRENT Year To Date 2015	BUDGET TOTAL Adopted 7/29/2014 Mid-Year 2/4/15	BUDGET REMAINING	% Of Budget Used 76.00%
DISTRICT WIDE REVENUE						
Tax Apportionment	5110 14,833.80	2,991,099.65	3,126,244.41	5,375,300.00	2,249,055.59	58.16%
Supplemental Assess Roll	5240	126.04	170.14	200.00	29.86	85.07%
Assessment Income	5500 9.30	565,509.03	565,787.80	1,008,650.00	442,862.20	56.09%
Dedication Fees	5400		2,866,198.70	-	(2,866,198.70)	0.00%
District Wide Revenue	14,843.10	3,556,734.72	6,558,401.05	6,384,150.00	(174,251.05)	102.73%
RECREATION AND PARK REVENUE						
Public Fees	5510 48,758.44	420,280.18	405,858.25	727,920.00	322,061.75	55.76%
Certification Income	5512			-	-	100.00%
Public Paseses	5520 7,430.36	59,461.13	61,405.46	75,150.00	13,744.54	81.71%
Facility Rentals	5530 35,703.90	174,839.33	200,553.57	304,450.00	103,896.43	65.87%
Veteran's Field Rental	5531 412.75	1,845.25	3,716.00	-	(3,716.00)	0.00%
BMX Track Rental	5532 300.00	2,251.00	1,600.00	-	(1,600.00)	0.00%
RC Track Rental	5533 600.00	1,200.00	1,800.00	-	(1,800.00)	0.00%
Roller Hockey Rink Rental	5534 2,550.00	7,500.00	4,950.00	-	(4,950.00)	0.00%
Facility Cleaning Fee	5505			550.00	550.00	0.00%
Park Patrol Citations	5506 300.00	2,304.86	2,620.93	900.00	(1,720.93)	100.00%
Plan Check Fee	5507			100.00	100.00	0.00%
Dividends Pardec Prior Yrs	5460	34,210.00	37,511.00	17,100.00	(20,411.00)	219.36%
Cell Tower Income	5535 12,636.01	74,655.53	74,363.38	93,400.00	19,036.62	79.62%
Indemnity Income	5545	1,000.00		5,000.00	5,000.00	0.00%
Senior Dues	5550 205.00	800.00	1,084.00	1,500.00	438.00	70.93%
Senior Services Income	5515	1,006.31	1,480.00	2,200.00	720.00	67.27%
Activity Guide Income	5555 600.00	5,165.00	4,200.00	6,000.00	1,800.00	70.00%
Vending Commissions	5525	361.55	233.24	800.00	566.76	29.16%
Banner Income	5562			900.00	900.00	0.00%
Donations	5570 12,097.00	94,333.90	89,519.56	96,400.00	6,880.44	92.86%
Donations for CIP Projects	5571	11,516.61	75,000.00	7,475.00	(67,525.00)	1003.34%
Other Misc. Income	5575 5,461.01	34,444.10	35,587.40	37,500.00	1,912.60	94.90%
Over/Under	5580 0.10	(281.32)	5.47	900.00	894.53	0.61%
Incentive Income	5585 14,705.12	16,287.65	16,502.10	17,350.00	847.90	95.11%
Reimbursement	5600	56,898.90	11,770.61	75,000.00	63,229.39	15.69%
Other Interest Income	5310 540.67	3,882.64	4,808.36	5,000.00	191.64	96.17%
Recreation and Park Revenue	142,300.36	1,003,962.62	1,034,549.33	1,475,695.00	441,045.87	70.11%
TOTAL GENERAL FUND REVENUE	157,143.46	4,560,697.34	7,592,960.38	7,859,745.00	266,794.82	96.61%
GENERAL FUND EXPENDITURES						
Regular Wages	6100 156,432.15	1,444,767.06	1,516,991.16	2,026,242.00	509,250.84	74.87%
Overtime Wages	6101 680.52	15,507.10	7,749.51	16,950.00	9,200.49	45.72%
Part-Time Wages	6110 41,616.35	474,277.02	436,897.55	666,190.00	229,292.45	65.58%
Retirement	6120 49,225.84	308,595.13	403,369.28	437,365.00	33,995.72	92.23%
Part-Time 457 Pension	6121 135.22	2,154.22	1,757.86	4,100.00	2,342.14	42.87%
Employee Group Insurance	6130 21,766.67	285,914.42	212,381.25	299,800.00	87,418.75	70.84%
Worker's Compensation	6140 9,601.00	71,402.98	86,408.99	93,460.00	7,051.01	92.46%
Unemployment Insurance	6150	677.00	5,329.00	7,500.00	2,171.00	71.05%
Other Post Employee Benefit Exp	6161			219,600.00	219,600.00	0.00%
Personnel Expenditures	279,457.95	2,603,294.93	2,670,884.60	3,771,207.00	1,100,322.40	70.82%
Telephone	6210 1,715.85	10,884.81	14,044.88	18,800.00	4,755.12	74.71%
Internet Services	6220 723.72	6,430.57	5,133.95	7,250.00	2,116.05	70.81%
Pool Supplies	6310 1,557.81	10,852.90	6,211.15	15,000.00	8,788.85	41.41%
Janitorial Supplies	6320 2,198.22	31,310.36	32,516.16	46,050.00	13,533.84	70.61%
Kitchen Supplies	6330 128.58	875.69	606.01	2,050.00	1,443.99	29.56%
Food Supplies	6340 109.00	4,435.35	5,135.06	9,095.00	3,959.94	56.46%
Water Maint. & Service	6350 66.72	898.24	989.85	1,300.00	310.15	76.14%
Laundry/Wash Service	6360	422.95	179.75	-	(179.75)	#DIV/0!
Janitorial Services	6370	14,572.00		-		#DIV/0!
Medical Supplies	6380	125.00	270.18	2,800.00	2,529.82	9.65%
Insurance - Liability	6410 8,177.92	71,145.77	73,601.26	99,600.00	25,998.74	73.90%
Fuel	6510 3,009.53	32,507.55	31,769.68	48,000.00	16,230.32	66.19%
Vehicle Maintenance/Repair	6520 1,459.38	28,900.46	13,039.10	40,050.00	27,010.90	32.56%
Office Equipment & Repair	6530 686.38	270.20	530.75	5,250.00	4,719.25	10.11%
Computer Equip.-Maint./Repair	6540	5,715.17	3,992.06	11,650.00	7,657.94	34.27%
Bldg. Maintenance/Repair	6610 2,139.38	38,340.53	32,116.11	80,300.00	48,183.89	40.00%
Bldg. Eqpt. Maint Repair	6620 273.65	4,884.47	6,642.88	10,800.00	4,157.12	61.51%
Improvements/Maintenance	6630	7,582.03	9,454.50	14,500.00	5,045.50	65.20%

Account	Current Month March	PREVIOUS	CURRENT	BUDGET	BUDGET	% Of Budget
		Year To Date 2014	Year To Date 2015	TOTAL Adopted 7/29/2014	REMAINING	Used 75.00%
Incidental Costs-Assessment	6709	14,986.14	15,105.02	26,000.00	10,894.98	58.10%
Grounds Maintenance	6710	1,761.90	33,474.05	85,200.00	61,343.74	28.00%
Contracted Landscaping Services	6720	13,651.00	251,172.83	383,400.00	170,707.27	55.48%
Contracted Pest Control	6730		875.00	2,000.00	1,238.93	0.00%
Rubbish & Refuse	6740	8,850.52	37,038.54	55,100.00	14,882.10	73.35%
Memberships & Dues	6810	716.65	6,586.39	11,870.00	(42.98)	100.36%
Office Supplies	6910	2,051.39	10,723.88	19,500.00	6,365.20	67.36%
Postage/Freight & Express Mail	6920	(261.23)	16,340.48	24,200.00	12,523.70	48.25%
Advertising	6930	1,453.77	10,187.63	13,440.00	3,901.01	70.97%
Printing Charges	6940	1,145.70	13,499.57	19,050.00	9,319.27	51.08%
Bank & ActiveNet Charges	6950	4,111.55	28,772.99	40,250.00	8,238.43	79.53%
Approp -Redev /Collection Fees (est)	6960	32,642.00	216,891.97	391,700.00	97,925.00	75.00%
Minor Furniture Fixtures & Equipment	6980	958.45	1,614.22	1,650.00	808.31	63.13%
Computer Hardware/Software	6990		4,408.84	26,400.00	1,264.46	95.21%
Fingerprint Fees-HR	7010		580.00	1,700.00	809.00	52.41%
Fire & Safety Inspection Fees	7020		2,223.85	5,075.00	2,609.70	48.58%
Business Permit & License Fees	7030	259.00	4,321.95	4,450.00	1,512.17	66.02%
State License Fee	7040		97.50	512.50	(512.50)	0.00%
Legal Services	7110	3,862.60	45,725.03	75,300.00	58,199.20	22.71%
Typeset & Print Services	7115	9,368.27	34,304.47	50,700.00	13,265.39	73.84%
Instructor Services/Payment	7120	16,612.49	129,181.10	168,360.00	50,374.95	70.08%
PERS Administrative Fees	7125	117.45	918.18	1,250.00	346.76	72.26%
Audit Services	7130		635.00	10,700.00	4,900.00	54.21%
Medical & Health Services-HR	7140	85.00	610.00	2,400.00	1,135.00	52.71%
Security Services	7150	689.79	3,783.13	4,450.00	1,272.24	71.41%
Entertainment Services	7160	300.00	1,995.00	250.00	(900.00)	460.00%
Business-Services	7180	17,244.51	43,949.54	80,400.00	24,560.74	69.45%
Umpire&Referee Services	7190		1,090.00	1,900.00	839.29	55.83%
Publications & Subscriptions	7210	540.05	1,297.16	3,175.00	1,335.80	57.93%
Rents & Leases-Equipment	7310	574.54	13,911.66	30,145.00	17,406.88	42.26%
Building/Field Leases and Rentals	7320		4,631.00	13,200.00	12,493.72	5.35%
Aquatic Supplies	7410	364.59	992.11	1,900.00	956.41	49.66%
Classroom Supplies	7420	1,359.88	4,213.27	6,575.00	2,300.47	65.01%
Bingo Supplies	7430	1,004.54	5,413.89	7,500.00	2,338.17	68.82%
Sporting Goods	7440	1,742.43	4,542.23	10,400.00	4,930.63	52.59%
Art & Craft Supplies	7450	3.22	2,024.82	2,015.00	160.93	92.01%
Training Supplies	7460		549.38	3,300.00	2,126.43	35.56%
Camp Supplies	7470		12.89	600.00	600.00	0.00%
Small Tools	7510	2,314.71	13,717.34	16,500.00	10,301.95	37.56%
Uniforms	7610	108.56	2,597.09	11,115.00	3,813.15	65.69%
Safety Clothing & Supplies	7620	180.61	3,936.45	7,120.00	3,236.77	54.54%
Conference & Seminars	7710	40.00	4,794.00	9,660.00	7,820.00	19.05%
Out of Town Travel	7720	8.00	3,653.33	14,765.00	12,328.67	16.50%
Private Vehicle Mileage	7730	154.00	2,280.37	4,300.00	2,566.33	40.32%
Transportation Charges	7740		725.00	1,550.00	1,160.00	25.16%
Special Events	7750		10,244.88	16,850.00	6,921.34	58.92%
Tuition/Book Reimbursement	7760			750.00	448.21	40.24%
Gas	7810	358.51	21,018.21	31,000.00	16,872.25	45.57%
Water	7820	21,658.35	611,051.94	830,500.00	348,179.63	58.08%
Electricity	7830	19,325.93	182,815.69	267,375.00	87,635.06	67.22%
Awards & Certificates	7910	162.00	10,463.94	18,000.00	9,227.51	48.74%
Meals & Entertainment	7920	458.86	2,766.19	5,650.00	1,811.12	67.94%
Employee Morale	7930		2,034.94	3,750.00	2,503.98	33.23%
Cost to Issue Side Fund Loan	6971		3,633.21	4,850.00	4,042.62	16.65%
Cost to Issue COP's	6970		18,608.76	24,800.00	20,664.72	16.67%
Loan Payment Pension Obligation (est)	6160	18,300.00	79,610.49	219,600.00	54,900.00	75.00%
COP Debt - PV Fields (est)	7950	60,125.00	414,191.85	721,500.00	180,375.00	75.00%
Service and Supply Expenditures		266,650.53	2,611,653.42	4,207,635.00	1,553,100.78	63.09%
Capital Expenditures	8400	30,317.52	23,103.48	318,000.00	294,255.00	7.47%
LWCF Grant	8401	8,181.96				
NRPA Grant	8402					
Equipment/Facility Replacement	8420			25,000.00	(1,446.70)	105.79%
Parking Lot Repair-Assessment	6718					#DIV/0!
Tree Care-Assessment	6719		11,900.00		(4,322.00)	#DIV/0!
Playground Replacement- Assess	6721		6,571.93		(1,809.00)	#DIV/0!
Park Amenities- Assess	6722		8,214.01		(1,329.84)	#DIV/0!
Facility Replacement	6723					#DIV/0!
Capital Expenditures		38,499.48	49,789.42	343,000.00	285,347.46	93.11%
TOTAL GENERAL FUND EXPENDITURES		584,607.96	5,264,737.77	8,321,842.00	2,938,770.64	67.83%

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

TO: BOARD OF DIRECTORS

FROM: MARY OTTEN, GENERAL MANAGER
By: Amy Stewart, Recreation Services Manager

DATE: May 6, 2015

**SUBJECT: CONSIDERATION AND ADOPTION OF RESOLUTION
NO. 542 PROCLAIMING MAY AS NATIONAL WATER
SAFETY MONTH**

RECOMMENDATION

It is recommended the Board proclaim the month of May 2015 as National Water Safety Month and adopt Resolution No. 542.

BACKGROUND

National Water Safety Month takes place annually each May and is supported by many leading national organizations to raise awareness and increase education about the risk of drowning and strategies to reduce that risk.

In combination with the National Recreation & Park Association, the State of California and other organizations, staff is requesting the Board proclaim the month of May as National Water Safety Month.

ANALYSIS

The proclamation will be in recognition of the District providing continued water safety awareness and education to our community. Staff will display the proclamation at the Pleasant Valley Aquatic Center throughout the year and is hosting a free community Water Safety Event on Saturday, May 16, 2015.

FISCAL IMPACT

There is no fiscal impact to the District.

RECOMMENDATION

It is recommended the Board proclaim the month of May 2015 as National Water Safety Month and adopt Resolution No. 542.

ATTACHMENTS

- 1) Resolution No. 542 (1 page)

**RESOLUTION NO. 542 OF
THE BOARD OF DIRECTORS
OF PLEASANT VALLEY RECREATION & PARK DISTRICT**

**DECLARING THE MONTH OF MAY 2015
National Water Safety Month**

WHEREAS, Pleasant Valley Recreation and Park District recognizes the vital roles that water safety education and teaching the public to swim plays in preventing drowning and water-related recreational injuries; and,

WHEREAS, the Pleasant Valley Recreation and Park District can best ensure the health benefits that come from water recreation by taking proactive steps learned through water-safety education to prevent water-borne illnesses; and,

WHEREAS, the Pleasant Valley Recreation and Park District recognizes the vital importance of employing well trained and certified aquatic professionals who continue to hone their rescue and first aid skills and develop water safety rules with sensible enjoyment in mind;

*NOW THEREFORE WE, the Pleasant Valley Recreation and Park District, Board of Directors, do hereby proclaim the month of **May, 2015 as Water Safety Month.***

Passed and Adopted this 6th day of May.

Elaine Magner, Chair

Mike Mishler, Vice-Chair

Neal Dixon, Secretary

Robert Kelley, Director

Mark Malloy, Director

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

TO: BOARD OF DIRECTORS

FROM: MARY OTTEN, GENERAL MANAGER
By: Michele Kostenuik, Administrative Analyst

DATE: May 6, 2015

**SUBJECT: CONSIDERATION AND APPROVAL OF MOU
BETWEEN THE DISTRICT AND THE FOUNDATION
FOR PLEASANT VALLEY RECREATION AND PARKS**

RECOMMENDATION

It is recommended that the Board review and approve the Memorandum of Understanding (MOU) between the District and the Foundation for Pleasant Valley Recreation and Parks.

BACKGROUND

The Foundation for Pleasant Valley Recreation and Parks met at their monthly Foundation Board meeting on March 19, 2015 and reviewed the MOU; no changes were recommended. After which the MOU was reviewed at the April 1, 2015 Regular PVRPD Board Meeting and by the District's counsel with minimal changes. It again was brought back to the Foundation Board for approval at the April 16, 2015 meeting.

ANALYSIS

If the Board approves the MOU, the Foundation and its board members will be added as a rider on the District's CAPRI insurance policy. Additionally, the MOU will distinguish and define the working relationship between the two organizations.

FISCAL IMPACT

No negative financial impact on the District.

RECOMMENDATION

It is recommended that the Board review and approve the Memorandum of Understanding (MOU) between the District and the Foundation for Pleasant Valley Recreation and Parks.

ATTACHMENTS

- 1) MOU (3 pages)

**MEMORANDUM OF UNDERSTANDING
BETWEEN
PLEASANT VALLEY RECREATION AND PARK DISTRICT
AND THE
FOUNDATION FOR PLEASANT VALLEY RECREATION AND PARKS**

This Memorandum of Understanding (MOU) is entered into by and between Pleasant Valley Recreation and Park District located in Camarillo, California (the District) and the Foundation for Pleasant Valley Recreation and Parks, a nonprofit corporation, organized pursuant to state statutes, located in Camarillo, California (the Foundation).

WHEREAS, the Foundation wishes to support the District's vision and mission and has the opportunity to accomplish more than public funding allows; and

WHEREAS, the private nature of the Foundation also provides the added advantage of dedicated donor services; and

WHEREAS, the District wishes to assist and enhance the operation of, and appropriately recognize, the Foundation; and

WHEREAS, the District wishes to support the fund raising activities of the Foundation and promote a positive relationship with their staff and volunteer members; and

WHEREAS, the Foundation wishes to assure the District that it will operate effectively and responsibly with the reasonable expectations of both public and private interests on behalf of the District.

THEREFORE, based on the foregoing, the parties enter into the following Agreement:

Section 1. Foundation Representations. The Foundation represents and acknowledges the following with regard to its operation, creation and purpose:

1. The Foundation's specific purpose is to provide volunteer, charitable and financial support for the public parks, facilities, and recreation programs which benefit the District. The Foundation is operated primarily in support of the District's vision and mission and goals and its work will be compatible with these interests and goals. The Foundation will support, and coordinate and align its efforts in accordance with, the District's Strategic Plan.

2. A primary purpose of the Foundation is to secure, purchase, manage and invest privately raised funds solely for the benefit of the District's programs and projects.

3. The Foundation will operate as a private legal entity separate from the District.

4. The Foundation will use sound fiscal and auditing procedures.

5. The Foundation will not interfere with day to day District operations; and

6. The Foundation will obtain and maintain status as a tax-exempt, charitable organization under state and federal income tax laws to ensure that gifts and bequests received may qualify as deductible, charitable contributions for the donor.

Section 2. Foundation Documents. The Foundation shall keep on file with the District updated copies of all of its enabling documents including the Articles of Incorporation, bylaws and any amendments to these documents. The District's General Manager or designee shall review these documents annually.

Section 3. Foundation Enabling Documents - Required Provisions. The Foundation shall include language substantially similar to the following clauses in its enabling documents:

1. Articles of Incorporation. In the event of its dissolution, the Foundation's assets and records will be distributed to the District, provided the District remains a qualified charitable organization under relevant federal and state income tax laws.

2. Bylaws. The Foundation's Bylaws shall provide that the District's Administrative Services Manager is designated as the Chief Financial Officer (CFO) of the Foundation.

Section 4. Insurance. The District shall provide general liability and directors and officers liability insurance (or equivalent) in a reasonable amount through the District's carrier for the Foundation.

Section 5. Termination. This Agreement may be terminated by either party by delivering written notice of termination to the non-terminating party at least thirty (30) days prior to the effective date of any termination. In the event of termination, the Foundation shall provide the District with an accounting of all funds in its possession and transfer those receipts, along with any restrictions thereon, to the District.

This Agreement is hereby executed by the duly authorized representatives of the parties as of _____, 2015.

PLEASANT VALLEY RECREATION AND PARK DISTRICT

By _____

(Name) _____ (Title) _____

FOUNDATION FOR PLEASANT VALLEY RECREATION AND PARKS

By _____

(Name) _____ (Title) _____

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

TO: BOARD OF DIRECTORS

FROM: MARY OTTEN, GENERAL MANAGER
By: Bob Cerasuolo, Acting Parks Superintendent

DATE: May 6, 2015

SUBJECT: CONSIDERATION AND APPROVAL BETWEEN THE DISTRICT AND CAMROSA WATER DISTRICT TO MOVE FORWARD WITH AN AGREEMENT FOR MONITORING WELLS LOCATED AT CALLEGUAS AND HERITAGE PARKS

RECOMMENDATION

It is requested that the Board consider and approve a request from Camrosa Water District to install monitoring wells located at Calleguas and Heritage Parks.

BACKGROUND

Camrosa Water District had a preliminary hydrogeological well site feasibility study prepared in August of 2014. A field survey of the potential well sites was conducted to identify potential well sites and correlated the sites with local hydrogeological conditions. A total of 14 locations were believed to have the potential to be viable sites at the time of the survey.

Camrosa Water District is now interested in placing monitoring wells at Calleguas and Heritage Parks. As part of Camrosa's efforts to increase the percentage of water supply that comes from local resources and decrease the dependency of high-priced, imported State Water Project water, they are interested in putting in monitoring wells. These wells are non-producing and will be monitoring groundwater level and water quality.

ANALYSIS

A new production well is to be drilled at Woodcreek Park and the requested monitoring wells will provide basin groundwater data for analyzing the impact, if any, the production well at Woodcreek Park will have on the groundwater basin. The purpose of the monitoring wells is to provide basin water level and water quality data so that basin sustainability is ensured. This data is needed before Camrosa can move forward with the drilling of an additional well.

A monitoring well takes two to three weeks to drill and drilling only takes place during daylight hours. The space needed to drill is 150' x 150', but once drilling is complete, the monitoring well will have negligible impact on park space. (see attachment #2.)

FISCAL IMPACT

There is no fiscal impact associated with this request.

RECOMMENDATION

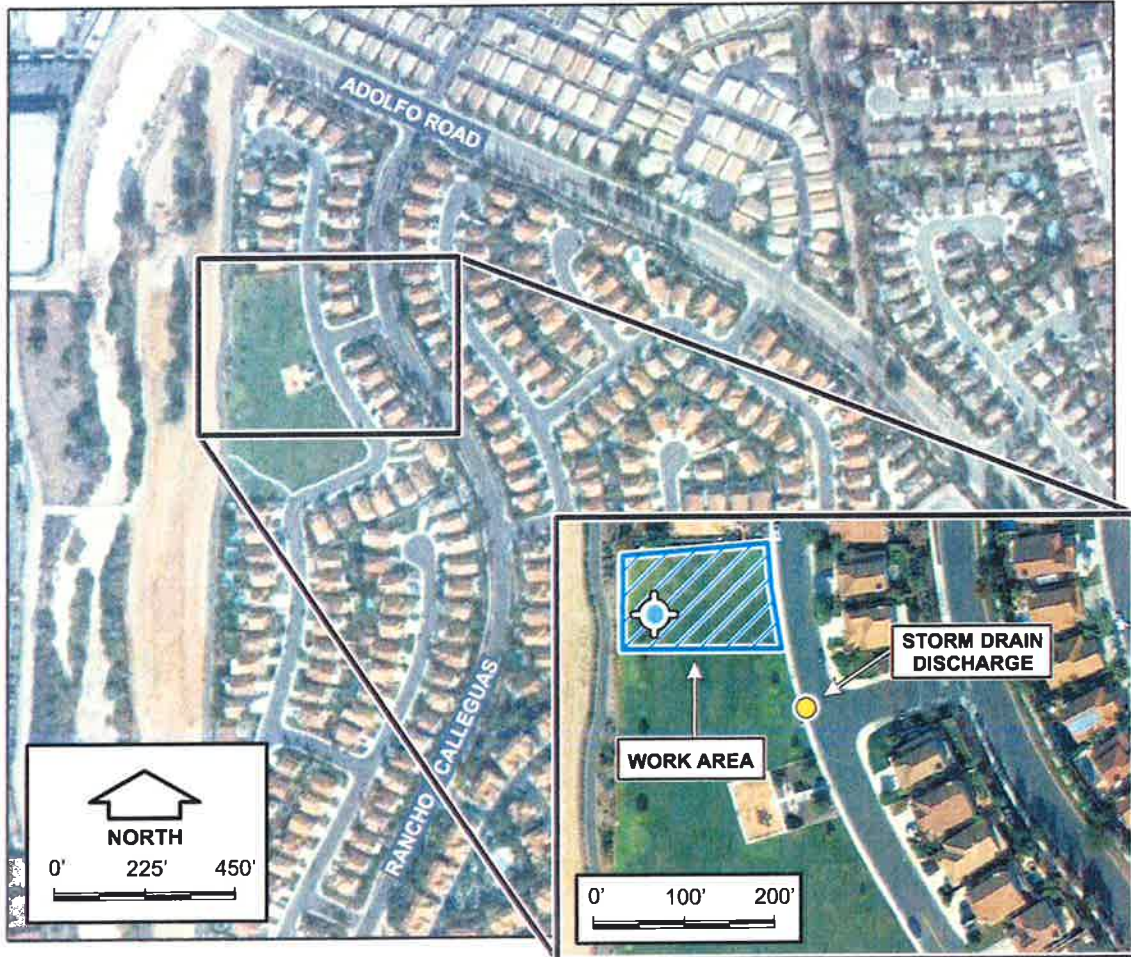
It is recommended that the Board consider and approve Camrosa Water District and staff to work on an agreement to place a monitoring well at Calleguas and Heritage Parks.

ATTACHMENTS

- 1) Exhibit A – Potential Monitoring Well Site Locations (2 pages)
- 2) Exhibit B – Typical monitoring well (2 pages)



POTENTIAL WELL SITE NO. 6
HERITAGE PARK LOCATION
Well Site Feasibility Study
Camrosa Water District
Camarillo, California



POTENTIAL WELL SITE NO. 12
CALLEGUAS PARK LOCATION
Well Site Feasibility Study
Camrosa Water District
Camarillo, California





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

TO: BOARD OF DIRECTORS

FROM: MARY OTTEN, GENERAL MANAGER
By: Leonore Young, Acting Administrative Services Manager

DATE: May 6, 2015

**SUBJECT: CONSIDERATION AND ADOPTION OF RESOLUTION NO. 543,
DECLARING INTENTION TO LEVY ASSESSMENTS FOR FY 2015-
2016, PRELIMINARILY APPROVING ENGINEER'S REPORT, AND
PROVIDING FOR NOTICE OF HEARING FOR THE PARK
MAINTENANCE AND RECREATION IMPROVEMENT DISTRICT
FOR THE PLEASANT VALLEY RECREATION AND PARK
DISTRICT**

RECOMMENDATION

It is recommended the Board adopt Resolution No. 543, accepting the Engineer's Report and scheduling the public hearing for June 3, 2015.

BACKGROUND

On February 4, 2015, the Board adopted Resolution No. 538, directing the preparation of an Engineer's Report for the District and initiating the procedures for the continuation of the Assessment District for FY 2015-2016. The next step in levying assessments for the upcoming fiscal year is the adoption of a Resolution of Intent to Levy the Assessments for FY 2015-2016 and setting the place and time for a Public Hearing to consider the assessments.

ANALYSIS

In order to continue to levy the assessments, the Board, on February 4, 2015, directed SCI Consulting Group to prepare an Engineer's Report for FY 2015-2016. This Engineer's Report, which includes the proposed budget for the assessments for FY 2015-2016 and the updated proposed assessments for each parcel in the District, was completed and filed with the District's attorney on April 29, 2015.

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 Engineer's Report contains a proposed assessment rate adjustment of 0.72% for FY 2015-2016. The proposed 0.72% increase was attained through the CPI as of Dec 31, 2014. The increase will reflect a \$37.44 per single-family equivalent benefit unit assessment.

Pending Board approval, a public hearing for the continuation of the assessments will be scheduled for June 3, 2015 at the hour of 6:00 p.m. Notification of the hearing will be given by publishing a notice, at least ten (10) days prior to the date of the hearing specified, in a newspaper circulated in the District. After the public hearing, the Board can, by resolution, levy the assessments for FY 2015-2016.

FISCAL IMPACT

There is no fiscal impact associated with this action.

Preliminary approval of the Engineer's Report and establishment of the hearing date allows for the development of the proposed budget and assessment rate. This information can then be released to District residents for comment at the June 3, 2015 hearing date.

RECOMMENDATION

It is recommended the Board adopt Resolution No. 543, accepting the Engineer's Report and scheduling the public hearing for June 3, 2015.

ATTACHMENT

- 1) Resolution No. 543 (3 pages)
- 2) Preliminary Engineer's Report for FY 2015-2016 (39 pages)

RESOLUTION NO. 543

**A RESOLUTION DECLARING INTENTION TO CONTINUE ASSESSMENTS
FOR FISCAL YEAR 2015-16,
PRELIMINARILY APPROVING ENGINEER'S REPORT,
AND PROVIDING FOR NOTICE OF HEARING FOR THE
PARK MAINTENANCE AND RECREATION IMPROVEMENT DISTRICT
FOR THE
PLEASANT VALLEY RECREATION AND PARK DISTRICT**

WHEREAS, on April 4th, 2001, by its Resolution No. 356, after receiving a weighted majority of 58.7% of ballots in support of the proposed assessment, the Board of Directors of the Pleasant Valley Recreation and Park District (the "Board") ordered the formation of and levied the first assessment within the Pleasant Valley Recreation and Park District, Park Maintenance and Recreation Improvement Assessment District (the "District") pursuant to the provisions of 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, by Resolution No. 538, the Board ordered the preparation of an Engineer's Report for the Park Maintenance and Recreation Improvement Assessment District (the "District") for fiscal year 2015-16; and

WHEREAS, pursuant to said Resolution, the Engineer's Report was prepared by SCI Consulting Group, Engineer of Work, in accordance with 22623, *et. seq.*, of the Streets and Highways Code (the "Report") and Article XIID of the California Constitution; and

WHEREAS, said Engineer's Report was filed with the Clerk of the Board of Directors and the Board of Directors has reviewed the Report and wishes to take certain actions relative to said Report.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE PLEASANT VALLEY RECREATION AND PARK DISTRICT, CALIFORNIA, DOES RESOLVE AS FOLLOWS:

SECTION 1. The Report for the "PARK MAINTENANCE AND RECREATION IMPROVEMENT ASSESSMENT DISTRICT", on file with the Clerk of the Board, has been duly considered by the Board of Directors and is hereby deemed sufficient and approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under, and pursuant to, the foregoing resolution.

SECTION 2. It is the intention of this Board to continue to collect assessments within the Assessment District for fiscal year 2015-16. Within the District, the existing and proposed improvements, are generally described as installation, maintenance and servicing of public facilities, including but not limited to, playing fields, playground equipment, hard court surfaces, irrigation and sprinkler systems, landscaping, turf and track facilities, gymnasiums, swimming pools, landscaping, sprinkler systems, park grounds, park facilities, landscape corridors, and trails,

as applicable, for property owned or maintained by the Pleasant Valley Recreation and Park District. Maintenance means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of said improvements, including repair, removal, or replacement of all or part of any improvement; providing for the life, growth, health and beauty of landscaping; and cleaning, sandblasting and painting of walls and other improvements to remove or cover graffiti. Servicing means the furnishing of electric current or energy for the operation or lighting of any improvements, and water for irrigation of any landscaping or the maintenance of any other improvements.

SECTION 3. The District consists of the lots and parcels shown on the boundary map of the District on file with the Clerk of the Board, and reference is hereby made to such map for further particulars.

SECTION 4. Reference is hereby made to the Engineer's Report for a full and detailed description of the improvements, the boundaries of the District and the proposed assessments upon assessable lots and parcels of land within the District. The Engineer's Report identifies all parcels which will have a special benefit conferred upon them and upon which an assessment will be imposed.

SECTION 5. 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 2013 to December 2014 was 0.72%. Therefore, the maximum authorized assessment rate for fiscal year 2015-16 is increased by 0.72% which equates to \$37.44 per single family equivalent benefit unit. The estimate of cost and budget in the Engineer's Report proposes assessments for fiscal year 2015-16 at the rate of \$37.44.

SECTION 6. Notice is hereby given that on June 3, 2015, at the hour of 6:00 o'clock p.m. at the City of Camarillo, City Hall Council Chambers 601 Carmen Dr., Camarillo, California the Board of Directors will hold a public hearing to consider the ordering of the improvements and the continuation of the proposed assessments.

SECTION 7. Prior to the conclusion of the hearing, any interested person may file a written protest with the Clerk of the Board, or, having previously filed a protest, may file a written withdrawal of that protest. A written protest shall state all grounds of objection. A protest by a property owner shall contain a description sufficient to identify the property owned by such owner. Such protest or withdrawal of protest should be mailed to Pleasant Valley Recreation and Park District, 1605 East Burnley Street, Camarillo, CA 93010.

SECTION 8. The Clerk of the Board shall cause a notice of the hearing to be given by

publishing a copy of this resolution once, at least ten (10) days prior to the date of the hearing above specified, in a newspaper circulated in the Pleasant Valley Recreation and Park District.

PASSED AND ADOPTED this 6th day of May, 2015, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ELAINE MAGNER, CHAIRPERSON
PLEASANT VALLEY RECREATION AND PARK DISTRICT

ATTESTED:

NEAL DIXON, SECRETARY
PLEASANT VALLEY RECREATION AND PARK DISTRICT



**PLEASANT VALLEY RECREATION AND PARK DISTRICT
PARK MAINTENANCE AND RECREATION IMPROVEMENT DISTRICT**

ENGINEER'S REPORT

FISCAL YEAR 2015-16

APRIL 2015

PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972
AND ARTICLE XIII D OF THE CALIFORNIA CONSTITUTION

ENGINEER OF WORK:
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FAIRFIELD, CALIFORNIA 94534
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FAX 707.430.4319
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TABLE OF CONTENTS

INTRODUCTION	6
OVERVIEW	6
ASSESSMENT PROCESS	7
ENGINEER'S REPORT AND CONTINUATION OF ASSESSMENTS	8
LEGISLATIVE ANALYSIS	8
PLANS & SPECIFICATIONS	11
FISCAL YEAR 2015-16 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	19
GENERAL VERSUS SPECIAL BENEFIT	19
CALCULATING GENERAL BENEFIT	21
ZONES OF BENEFIT	23
METHOD OF ASSESSMENT AND PROPORTIONALITY	25
METHOD OF APPORTIONMENT	28
COMMERCIAL/INDUSTRIAL PROPERTIES	29
VACANT PROPERTIES	30
OTHER PROPERTIES	31
DURATION OF ASSESSMENT	31
APPEALS AND INTERPRETATION	31
ASSESSMENT	33
ASSESSMENT DIAGRAM	36
APPENDIX A - 2015-16 ASSESSMENT ROLL	39

TABLE OF FIGURES

TABLE 1 - ESTIMATE OF COST, FY 2015-16..... 14

TABLE 2 - SUMMARY OF PARCELS AND ASSESSMENTS BY ZONE OF BENEFIT..... 24

TABLE 3 - RESIDENTIAL DENSITY AND ASSESSMENT FACTORS..... 29

TABLE 4 - COMMERCIAL/INDUSTRIAL DENSITY AND ASSESSMENT FACTORS..... 30

TABLE 5 - SUMMARY COST ESTIMATE..... 33

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INTRODUCTION

OVERVIEW

The Pleasant Valley Recreation and Park District (the "Park District") currently provides park facilities and recreational programs for its service area of 25,700 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.
- ❖ **MISSION OAKS PARK**, (20.2 acres), 5501 Mission Oaks Boulevard, Mission Oaks/Oak Canyon.
- ❖ **MISSION VERDE PARK**, (2.0 acres), 5358 Mission Verde Drive.
- ❖ **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 21st, 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 4, 2015.

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 2015-16 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 3, 2015. At this hearing, the Board would consider approval of a resolution confirming the continuation of the assessments for fiscal year 2015-16. If the assessments are so confirmed and approved, the levies would be submitted to the County Auditor/Controller by August 2015 for inclusion on the property tax roll for fiscal year 2015-16.

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 4th 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 1st 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 4th 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 2015-16 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.

Final Level of Improvements	=	Baseline Level of Improvements	+	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 2015-16

	<i>Total Budget</i>															
Installation, Maintenance & Servicing Costs																
Capital Improvements	\$1,000,021															
Equipment Replacement	\$25,000															
Services and Supplies	\$1,998,339															
Maintenance and Operations of Improvements ¹	\$1,995,117															
Totals for Installation, Maintenance and Servicing	\$5,018,477															
Less: District Contribution ²	(\$3,741,747)															
Net Cost of Installation, Maintenance and Servicing	<u>\$1,276,730</u>															
Incidental Costs	\$27,500															
Less: Beginning Fund Balance (July 1, 15)	(\$320,426)															
Contribution to Reserve Fund/Improvement Fund/Contingency ³	\$35,322															
Total Park Maintenance and Recreation Improvement District Budget ⁴ (Net Amount to be Assessed)	<u>\$1,019,126</u>															
<hr/>																
Budget Allocation to Property																
Total Assessment Budget*	\$1,019,126															
	<table border="1"> <thead> <tr> <th></th> <th style="text-align: right;">Unadjusted SFE</th> <th style="text-align: right;">Adjusted SFE</th> </tr> </thead> <tbody> <tr> <td>Single Family Equivalent Benefit Units - Zone A</td> <td style="text-align: right;">26,214.19</td> <td style="text-align: right;">26,214.19</td> </tr> <tr> <td>Single Family Equivalent Benefit Units - Zone B</td> <td style="text-align: right;">404.64</td> <td style="text-align: right;">101.16</td> </tr> <tr> <td>Single Family Equivalent Benefit Units - Zone C</td> <td style="text-align: right;">1,809.80</td> <td style="text-align: right;">904.90</td> </tr> <tr> <td>Adjusted SFE Units</td> <td></td> <td style="text-align: right;"><u>27,220.25</u></td> </tr> </tbody> </table>		Unadjusted SFE	Adjusted SFE	Single Family Equivalent Benefit Units - Zone A	26,214.19	26,214.19	Single Family Equivalent Benefit Units - Zone B	404.64	101.16	Single Family Equivalent Benefit Units - Zone C	1,809.80	904.90	Adjusted SFE Units		<u>27,220.25</u>
	Unadjusted SFE	Adjusted SFE														
Single Family Equivalent Benefit Units - Zone A	26,214.19	26,214.19														
Single Family Equivalent Benefit Units - Zone B	404.64	101.16														
Single Family Equivalent Benefit Units - Zone C	1,809.80	904.90														
Adjusted SFE Units		<u>27,220.25</u>														
Assessment per Single Family Equivalent Unit	\$37.44															
Budget Allocation to Property																

* 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 \$5,018,477, the District must contribute at least \$1,254,619 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, 2016. 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 XIID 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. XIID, 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 "NPR A"), 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 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 XIIC 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:

Total Benefit	=	General Benefit	+	Special Benefit
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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:

General Benefit	=	Benefit to real property outside of improvement district	+	Benefit to real property inside of improvement district	+	Benefit to public at large
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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 District¹. 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.² 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.

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.

¹ . 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 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.

² . 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.

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 \$5,081,477. Of this total budget amount, the Park District will contribute \$3,741,747 from sources other than the assessments for park maintenance and operation. This contribution by the Park District equates to approximately 75% of the total budget for maintenance and improvements and constitutes far more than the amount attributable to the general benefits from the Improvements.

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 Hills³. 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

³. 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.

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.

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	22,539	771	2,396	25,706
SFE Units (Unadjusted for Benefit Weighting)	26,214.19	404.64	1,809.80	28,428.63
Benefit Adjustment Factor	100%	25%	50%	
Assessment Rate per SFE	\$37.44	\$9.36	\$18.72	
Total Assessment	\$981,459.27	\$3,787.43	\$33,879.46	\$1,019,126.16

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.4th 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.⁴

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 Equivalent (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.

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

⁴ 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."

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

<p>Special Benefit $\approx \Sigma$ (Special Benefit apportionment factors including use property type, size, location, and proximity to Improvements)</p>

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 ¹</i>	<i>SFE Units per 1/4 Acre ²</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

It is proposed that the Assessment be levied for fiscal year 2001-02 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. As noted previously, 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 4, 2015 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 2015-16 is generally as follows:

TABLE 5 - SUMMARY COST ESTIMATE

	<i>F.Y. 2015-16</i>
	<u><i>Budget</i></u>
Parks Maintenance	\$4,018,456
Parks Improvements	\$1,000,021
Contingency and Reserve	\$35,322
Incidental Expenses	\$27,500
TOTAL BUDGET	<u>\$5,081,299</u>
Less:	
Beginning Fund Balance (July 1, 15)	(\$320,426)
Park District Contribution	<u>(\$3,741,747)</u>
NET AMOUNT TO ASSESSMENTS	<u>\$1,019,126</u>

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 2013 to December 2014 was 0.72%. Therefore, the maximum authorized assessment rate for fiscal year 2015-16 is increased by 0.72% which equates to \$37.44 per single family equivalent benefit unit. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2015-16 at the rate of \$37.44.

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 2015-16. 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 2015-16 for each parcel or lot of land within the Improvement District.

Dated: April 23, 2015

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 2015-16, and are incorporated herein by reference, and made a part of this Diagram and this Report.

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FILED IN THE OFFICE OF THE GENERAL MANAGER OF THE PLEASANT VALLEY RECREATION AND PARK DISTRICT, COUNTY OF VENTURA, CALIFORNIA, THIS _____ DAY OF _____, 2015.

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 _____, 2015.

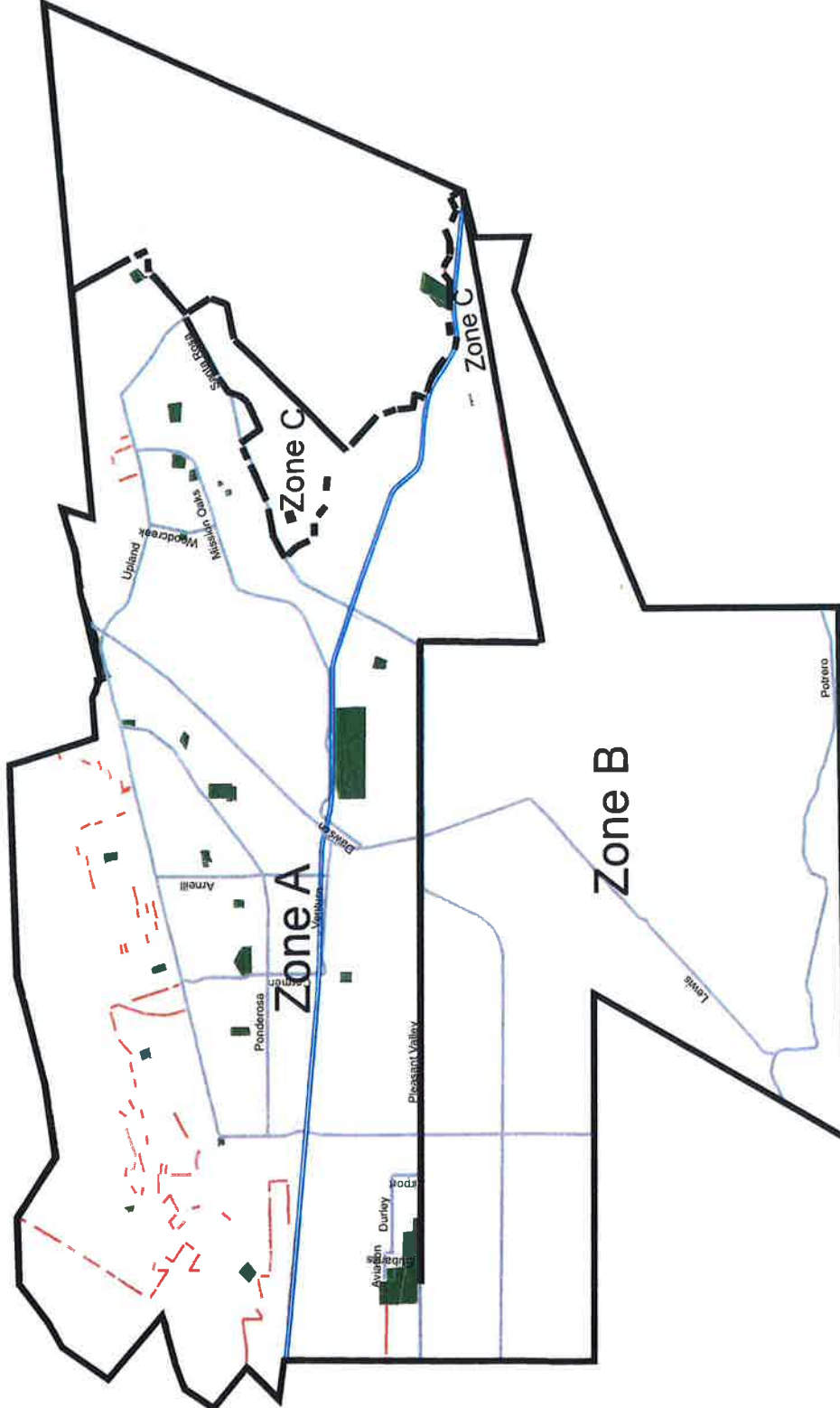
GENERAL MANAGER _____

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 _____, 2015 FOR FISCAL YEAR 2015-16 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 _____, 2015. 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 _____, 2015, 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.

SCI Consulting Group
4745 Mangels Blvd
Fairfield, Ca 94534
707-430-4300

**Pleasant Valley Recreation and Park District
Park Maintenance and Recreation Improvement District
Assessment Diagram**

APPENDIX A - 2015-16 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: Leonore Young, Acting Administrative Services Manager

DATE: May 6, 2015

**SUBJECT: CONSIDERATION AND APPROVAL TO PURCHASE
ACCOUNTING SOFTWARE**

RECOMMENDATION

It is recommended the Board review and approve the accounting software and method of purchase.

BACKGROUND

In January 2015, staff contacted numerous financial software companies requesting demonstrations of the software and a list of various financial modules each had to offer. Five software companies responded and demonstrated their products to the Finance and Human Resources staff.

Below is a list of the five accounting software vendors' costs:

Software Vendor	Purchase Price	Annual Maint. Cost	Lease Price	Annual Maint. Cost
#1	\$81,055	\$12,480	N/A	N/A
#2	\$90,423	\$17,355	N/A	N/A
#3	\$111,808	\$15,304	N/A	N/A
#4	\$100,748	\$10,737	\$70,231	\$22,138
#5	\$87,318	\$6,226	\$42,400	\$18,607

Being that Software Options #1, #2 and #3 did not meet the District's criteria either by needs or cost, staff chose not to pursue these software companies. With Software Options #4 and #5 the District can either buy or lease the software. Attached is a spreadsheet that shows the itemized cost of all five accounting software vendors.

ANALYSIS

Out of the five vendors that gave demonstrations, two were selected, #4 and #5 as they met the District's needs and criteria.

Both vendors have two options; the first is to buy the software (the software would be on the District's server) and pay an annual maintenance fee. The second is to lease the software (the software is web-based and on The Cloud) and pay an annual fee to cover all maintenance and updates.

The first option to buy the software would include the following items:

- 1) software purchase, 2) training, 3) conversion, 4) implementation, 5) Active Net interface,
- 6) hardware/software updating (annual updates not included).

The District would need to budget for updates which could be annually or once every two years and the price of the update will vary depending on the software that is chosen; for example, one of the software's demonstrated update cost would be no less than \$1,200.

The second option is to lease the software on The Cloud, which would include the following items:
1) training, 2) conversion, 3) implementation, and 4) Active Net interface; however, software updates are done quarterly and occur automatically in the evening/early morning hours when the District office is closed.

FISCAL IMPACT

The fiscal impact for year one could range from \$60,607 to \$127,112 depending on the software company and whether to lease or purchase the software. Year two thru five, the fiscal impact could range from \$6,226 to \$22,138 on an annual basis. Future fees could include increases to the annual maintenance cost, as well as annual updates depending on whether purchasing or leasing the software.

COMMITTEE REVIEW

The Finance Committee met, discussed, and reviewed the financial accounting software information on March 23, 2015 and April 20, 2015.

RECOMMENDATION

It is recommended the Board review and approve the accounting software and method of purchase.

ATTACHMENTS

- 1) Accounting Financial Software Comparison (3 pages)

Accounting Software Comparisons

	Option #1 Purchase	Option #2 Purchase	Option #3 Purchase
Modules	GL,BUDGETING,BANK REC,AP,FA,HR,PR	GL,BUDGETING,BANK REC,AP,FA,HR,PR	GL,BUDGETING,BANK REC,AP,FA,HR,PR
Cost	\$ 37,440.00	\$ 57,985.00	\$ 42,520.00
Training	\$ 5,625.00	\$ 4,000.00	\$ 22,200.00
Travel	\$ 4,500.00		
One Time Conversion Price	\$ 8,352.00	\$ 7,250.00	\$ 5,550.00
Implementation	\$ 3,950.00		\$ 20,350.00
Active Net Conversion	\$ 1,400.00	\$ 1,400.00	\$ 1,400.00
Misc.	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
Hardware Needed	\$ 9,788.00	\$ 9,788.00	\$ 9,788.00
TOTAL	\$ 81,055.00	\$ 90,423.00	\$ 111,808.00
Annual Maintenance Fee	\$ 12,480.00	\$ 17,355.00	\$ 15,304.00

Accounting Software Comparisons

	Option #4 Purchase	Option #4 The Cloud
Modules	GL,BUDGETING,BANK REC,AP,FA,HR,PR	GL,BUDGETING,BANK REC,AP,FA,HR,PR
Cost	\$ 20,729.00	\$ -
Training	\$ 8,531.00	\$ 8,531.00
Travel	\$ 5,500.00	\$ 5,500.00
One Time Conversion Price	\$ 14,000.00	\$ 14,000.00
Implementation	\$ 30,500.00	\$ 30,500.00
Active Net Conversion	\$ 1,700.00	\$ 1,700.00
Misc.	\$ 10,000.00	\$ 10,000.00
Hardware / Software Needed	\$ 9,788.00	\$ -
TOTAL	\$ 100,748.00	\$ 70,231.00
Annual Maintenance Fee	\$ 10,737.00	\$ 22,138.00
Software	\$ 106,058.00	\$ 70,231.00
Cost Year 1 through Year 5		
Year 1 Annual Maintenance	\$ 10,737.00	\$ 22,138.00
Year 1 Update		
Year 2 Annual Maintenance	\$ 10,951.74	\$ 22,138.00
Year 2 Update	\$ -	
Year 3 Annual Maintenance	\$ 11,170.77	\$ 22,138.00
Year 3 Update	\$ -	
Year 4 Annual Maintenance	\$ 11,394.19	\$ 22,138.00
Year 4 Update	\$ -	
Year 5 Annual Maintenance	\$ 11,622.07	\$ 22,138.00
Year 5 Update	\$ -	
Hardware / Software Upgrade	\$ 5,000.00	\$ 5,000.00
Year 6 through Year 10		
Year 6 Annual Maintenance	\$ 11,854.51	\$ 23,244.90
Year 6 Update		
Year 7 Annual Maintenance	\$ 12,091.60	\$ 24,407.15
Year 7 Update		
Year 8 Annual Maintenance	\$ 12,333.43	\$ 25,627.51
Year 8 Update		
Year 9 Annual Maintenance	\$ 12,580.10	\$ 26,908.89
Year 9 Update		
Year 10 Annual Maintenance	\$ 12,831.70	\$ 28,254.33
Year 10 Update	\$ 20,000.00	
Hardware / Software Upgrade	\$ 5,000.00	\$ 5,000.00
Total Years 1-10	\$ 253,625.12	\$ 319,363.77

Accounting Software Comparisons

	Option #5 Purchase	Option #5 The Cloud
Modules	GL,BUDGETING,BANK REC,AP,FA,HR,PR	GL,BUDGETING,BANK REC,AP,FA,HR,PR
Cost	\$ 35,130.00	\$ -
Training	\$ 4,000.00	\$ 4,000.00
Travel		
One Time Conversion Price	\$ 10,000.00	\$ 10,000.00
Implementation	\$ 17,000.00	\$ 17,000.00
Active Net Conversion	\$ 1,400.00	\$ 1,400.00
Misc.	\$ 10,000.00	\$ 10,000.00
Hardware / Software Needed	\$ 9,788.00	\$ -
TOTAL	\$ 87,318.00	\$ 42,400.00
Annual Maintenance Fee	\$ 6,226.00	\$ 18,607.00
Software	\$ 92,628.00	\$ 42,400.00
Cost Year 1 through Year 5		
Year 1 Annual Maintenance	\$ 6,226.00	\$ 18,607.00
Year 1 Update	\$ 1,200.00	\$ -
Year 2 Annual Maintenance	\$ 6,226.00	\$ 18,607.00
Year 2 Update	\$ 1,260.00	\$ -
Year 3 Annual Maintenance	\$ 6,226.00	\$ 18,607.00
Year 3 Update	\$ 1,323.00	\$ -
Year 4 Annual Maintenance	\$ 6,226.00	\$ 18,607.00
Year 4 Update	\$ 1,389.15	\$ -
Year 5 Annual Maintenance	\$ 6,226.00	\$ 18,607.00
Year 5 Update	\$ 1,458.61	\$ -
Hardware / Software Upgrade	\$ 5,000.00	\$ 5,000.00
Year 6 through Year 10		
Year 6 Annual Maintenance	\$ 6,537.30	\$ 19,537.35
Year 6 Update	\$ 1,531.54	\$ -
Year 7 Annual Maintenance	\$ 6,864.17	\$ 20,514.22
Year 7 Update	\$ 1,608.12	\$ -
Year 8 Annual Maintenance	\$ 7,207.38	\$ 21,539.93
Year 8 Update	\$ 1,688.53	\$ -
Year 9 Annual Maintenance	\$ 7,567.75	\$ 22,616.93
Year 9 Update	\$ 1,772.96	\$ -
Year 10 Annual Maintenance	\$ 7,946.14	\$ 23,747.78
Year 10 Update	\$ 1,861.61	\$ -
Hardware / Software Upgrade	\$ 5,000.00	\$ 5,000.00
Total Years 1-10	\$ 184,974.24	\$ 253,391.20

9. INFORMATIONAL ITEMS, which do not require action, will be reported by members of the Board and staff:

- A. Chairperson Magner
- B. Ventura County Special District Association/California Special District Association
- C. Santa Monica Mountains Conservancy/Joint Land Use Study
- D. Standing Committees – Finance, Personnel and Policy
- E. General Manager's Report