

**PLEASANT VALLEY RECREATION & PARK DISTRICT  
COMMUNITY CENTER, SENIOR CENTER  
1605 E. BURNLEY ST., CAMARILLO, CALIFORNIA**

**BOARD OF DIRECTORS  
REGULAR MEETING AGENDA  
April 2, 2025**

**6:00 P.M.**

**REGULAR MEETING**

**NEXT RESOLUTION #782**

- 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 any agenda item(s), or add any emergency agenda item(s).
- 5. PRESENTATIONS**
  - A. 2024 Volunteers of the Year**
- 6. PUBLIC COMMENT** - In accordance with Government Code Section 54954.3, the Board reserves this time to hear from the public. If you would like to make comments about a matter within the Board’s subject matter jurisdiction but not specifically on this agenda, in accordance with California law, the Board will listen, note the comments, and may bring the comments back up at a later date as an agenda item for discussion. Speakers will be allowed three minutes to address the Board.
- 7. CONSENT AGENDA** – Matters listed under the Consent Agenda are considered routine and shall be acted upon without discussion and by one motion. If discussion is desired, the item will be removed from the Consent Agenda for discussion and voted on as a separate item. If no discussion is desired, then the suggested action is for the Chair to request that a motion be made to approve the Consent Agenda.
  - A. Minutes for Special Board Meeting of February 24, 2025, and Regular Board Meeting of March 5, 2025**  
Approval receives and files minutes.
  - B. Warrants, Accounts Payable & Payroll**  
District's disbursements dated on or before February 28, 2025.
  - C. Financial Reports**  
Monthly unaudited financial reports are presented to the Board for information. Approval receives and files the financial reports for February 2025.
  - D. Consideration and Adoption of Resolution No. 780 Proclaiming April 2025 as Arbor Month**  
Each year the Board has chosen to recognize a month as “Arbor Month” to celebrate trees and their importance to the District.
- 8. NEW ITEMS – DISCUSSION/ACTION**
  - A. Consideration and Approval of Design Options for Freedom Park Restroom/Concession Stand Remodel**

The FY 2025 Budget allocated \$500,000 towards the renovation of the restrooms/concession stand at Freedom Park. BOA Architects has assessed the facility and provided cost estimates to renovate or replace the structure.

Suggested Action(s): A MOTION to provide direction to Staff with their preferred selection of either Option No. 1 to Renovate the existing Restroom/Snack Bar structure or Option No. 2 to Replace the current structure with a new prefabricated structure.

**B. Consideration and Approval of Resolution No. 781, Adopting Grant Application Policy Revisions**

Staff is recommending updates to the District Grant Policy which was first approved on May 1, 2019.

Suggested Action: A MOTION to Approve Resolution No. 781 Adopting the Grant Application Policy Revisions.

**C. Consideration and Approval to Make a Payment to Reduce the District's CalPERS Unfunded Liability Using Fiscal Year 2025 Savings**

There is an expectation of excess revenue in the FY 2025 budget and an option for this excess is to make an additional payment of the District's Unfunded Accrued Liability (UAL) for the 2.5% @ 55 plan.

Suggested Actions: A MOTION to Approve two concurrent directions:

1. Direct Staff to make a CalPERS ADP of \$100,000 to the 2.5% @ 55 Plan using Fiscal Year 2024-2025 savings; **AND**
2. Direct Staff, to make a budget transfer(s), if necessary, from Fund 10 Personnel line items and Fund 10 Services and Supplies line items to the 6170 – PERS Unfunded Liability budget to cover any additional funds required to make the payment.

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

- A. Chair Dransfeldt**
- B. Ventura County/California Special District Association**
- C. Santa Monica Mountains Conservancy**
- D. Standing Committees: Personnel / Finance**
- E. Foundation for Pleasant Valley Recreation and Parks**
- F. General Manager's Report**
- G. Board Members**

**10. 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 (805) 482-1996, extension 114. Please notify the General Manager 48 hours in advance to provide sufficient time to make a disability-related modification or reasonable accommodation.

**Pleasant Valley Recreation and Park District  
Community Center, Room #6  
Minutes of Special Meeting  
February 24, 2025**

**2:30 P.M.**

**SPECIAL MEETING**

**1. CALL TO ORDER**

**2. PLEDGE OF ALLEGIANCE**

**3. ROLL CALL**

All present.

**4. ADOPTION OF AGENDA**

Chair Dransfeldt called for a motion. A motion was made by Director Magner to accept the agenda as presented. Director Schlangen requested that the meeting be adjourned in memory of Randy Churchill who recently passed away. A motion was made by Director Magner and seconded by Director Schlangen to accept the agenda as amended.

**Motion to  
Approve  
Agenda as  
Amended**

Voting was as follows:

Ayes: Magner, Schlangen, Kelley, Fernandez, Chair Dransfeldt

Noes:

Absent:

**Carried**

Motion: Carried

**5. PUBLIC COMMENT**

No comments.

**6. NEW ITEMS – DISCUSSION/ACTION**

**A. Status Report for the Multi-Generational Community Recreation Facility**

General Manager Mary Otten presented an overview of the proposed recreation facility with community spaces and rooms for active and passive recreation, events and a gymnasium. The project began in 2017 in collaboration with the City of Camarillo but was placed on hold in 2020 due to the COVID-19 pandemic until 2022. Results from a recent Voter Opinion Survey revealed that there is not enough voter support for a potential tax measure for funding. Discussion included: phased approach to the project; placemaking data; sales tax; facility name; challenges of renting a vacant building; tilt up buildings; importance of branding and educated messaging to the community; need for a consulting firm for a structured outreach campaign; and then reengaging with the City regarding going forward.

**7. ADJOURNMENT**

Directors Schlangen and Magner conveyed that Randy Churchill was very active in the community and would be sorely missed. He worked with the Boys & Girls Club and helped Miracle League come to fruition. Chair Dransfeldt adjourned the meeting at 4:19 p.m. in honor of Randy Churchill.

**Respectfully submitted,**

**Approval,**

**Karen Roberts  
Recording Secretary**

**Bev Dransfeldt  
Chair**

**Pleasant Valley Recreation and Park District  
Community Center, Senior Center Building  
Minutes of Regular Meeting  
March 5, 2025**

**6:00 P.M.**

**REGULAR MEETING**

**1. CALL TO ORDER**

**2. PLEDGE OF ALLEGIANCE**

**3. ROLL CALL**

All present.

**4. AMENDMENTS TO THE AGENDA**

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

Voting was as follows:

Ayes: Magner, Schlangen, Kelley, Fernandez, Chair Dransfeldt

Noes:

Absent:

Motion: Carried

**Motion to  
Approve the  
Agenda as  
Presented**

**Carried**

**5. PUBLIC COMMENT**

Chair Dransfeldt received 5 public comment cards. Jessica English with the Derby Darlins Roller Derby Team stated that the team has been at Freedom Park for the last 17 years. The current flooring has caused condensation issues which precludes the team from safely using the rink. They have had several injuries since the flooring was installed. Ms. English asked for the flooring specifications because the current flooring does not appear to be made for all weather conditions.

Shannon Scott with the Derby Darlins expressed concern that the Derby Darlins were not part of the decision-making process for the flooring of the Freedom Park Hockey Rink. She requested accessibility to the public records regarding board approval, drawings, and installation of the flooring. Ms. Scott stated that the public space needs to be safe enough for all of the user groups of the hockey rink.

Jim Mello of Camarillo requested updates on the status of the Freedom Park Pickleball Courts Project. He wanted to verify that it is still progressing.

Manny Koch stated that he lives near Bob Kildee Park and has been playing pickleball since its inception at the park. He expressed concern on the disrepair of the courts and the increase in the pay-to-play programs during primetime hours. Mr. Koch asked that public

programming for seniors be held during the day to leave more times open in the evening for open play and to reconsider offering any more programming at all.

Cathy Hoffman, who has been a skater with Derby Darlins for over 7 years, asked that the flooring of the hockey rink be restored to its previous surface. It is currently unfit for outdoor roller derby and the goal should be to make the rink accessible to all users. Ms. Hoffman requested that the group be refunded for the nights that they were not able to use the rink due to unsafe conditions. They have had to find alternative locations in order to hold any practices.

Director Kelley asked the Derby Darlins what the specific issue was with the new flooring. Alexi with the Derby Darlins stated that the non-perforated plastic floor tiles collect the condensation and make the surface slippery and unsafe especially during the colder months.

**6. CONSENT AGENDA**

- A. Minutes for Special Board Meeting of January 25, 2025 and Regular Board Meeting of February 5, 2025
- B. Warrants, Accounts Payable & Payroll
- C. Financial Reports
- D. Consideration and Adoption of Request for Proposal (RFP) for Tree Trimming and Tree Maintenance
- E. Consideration and Approval of Establishing the General Manager, Administrative Services Manager, and Park Services Manager Positions as Authorized Signers for CAL OES for a Period of 3 Years

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

**Motion to Approve the Consent Agenda**

Voting was as follows:

Ayes: Magner, Schlangen, Kelley, Fernandez, Chair Dransfeldt

Noes:

Absent:

Motion: Carried

**Carried**

**7. NEW ITEMS – DISCUSSION/ACTION**

- A. Consideration and Receipt of the FY 2023-2024 Annual Financial Report as Prepared by Moss, Levy & Hartzheim LLP, CPAs

Administrative Service Manager Justin Kiraly presented the FY 2023-2024 Financial Report prepared by the auditors. Adam Guise with Moss, Levy & Hartzheim LLP, CPAs was on Zoom and available for questions as needed. The lead auditor is switched out every 6 years.

Chair Dransfeldt called for a motion. A motion was made by Director Wagner and seconded by Director Schlangen to receive and file the Annual Financial Report for Fiscal Year 2023-2024 as prepared by Moss, Levy & Hartzheim, LLP, CPA's.

**Motion to Receive & File 23-24 Financial Report**

Voting was as follows:

Ayes: Wagner, Schlangen, Kelley, Fernandez, Chair Dransfeldt

Noes:

Absent:

**Carried**

Motion: Carried

B. Consideration and Approval of Bid Award for Type 1 Slurry Seal/Sealcoat and Striping at Various Park Parking Lots

Park Services Manager Matt Parker presented the bid from Pavement Coatings Co. for slurry sealing at Mel Vincent Park, Pitts Ranch Park and Pleasant Valley Fields. Discussion included: temporary closure of parking lots to start March 17 for about a week or so and the advantage that local contractors have over non-local contractors whose costs are higher due to the need to mobilize.

Chair Dransfeldt called for a motion. A motion was made by Director Wagner and seconded by Director Schlangen to approve bid award and contract for Type 1 slurry seal and striping at Mel Vincent Park, Pitts Ranch Park, and Pleasant Valley Fields to Pavement Coatings Co. for an amount not to exceed \$188,550.66 and authorize the General Manager to execute all necessary agreements and documents related to the project.

**Motion to Approve Bid Award to Pavement Coatings for Slurry Seal of Parking Lots**

Voting was as follows:

Ayes: Wagner, Schlangen, Kelley, Fernandez, Chair Dransfeldt

Noes:

Absent:

**Carried**

Motion: Carried

C. Consideration and Approval of Bid Award for Springville Park Wrought Iron Fence Repair and Approve a Closure of Springville Dog Park for Turf Maintenance

Park Supervisor Nick Marienthal presented the bid from GNR Fencing for the fencing at Springville Dog Park. The fence was originally installed in 1997 and is in need of repair. A five-week closure from March 24 to April 28 is requested for the fence repair and for the rest and revitalization of the grass root zones. Discussion included using a heavy-duty grade for the fencing and paint.

Chair Dransfeldt called for a motion. A motion was made by Director Schlangen and seconded by Director Wagner to authorize the General Manager to enter into an agreement with GNR Fencing for an amount not to exceed \$85,500 for the wrought iron fence repair at Springville Park and authorize the closure of Springville Dog Park from March 24<sup>th</sup> to April 28<sup>th</sup> for fencing repairs and turf maintenance.

**Motion to Approve GNR Fencing at Springville Dog Park and a 5 Week Closure**

Voting was as follows:

Ayes: Schlangen, Magner, Kelley, Fernandez, Chair Dransfeldt

Noes:

Absent:

Carried

Motion: Carried

**8. ORAL COMMUNICATIONS – INFORMATIONAL ITEMS**

A. Chair Dransfeldt – Chair Dransfeldt thanked the speakers who came in to express their concerns.

B. Ventura County Special District Association/California Special District Association – VCSDA – Director Magner stated that she attended the VCSDA meeting at Conejo with Chair Dransfeldt and General Manager Otten. CSDA - Director Magner reported that she attended meetings in Sacramento and Santa Clarita and has grant information to share.

C. Santa Monica Mountains Conservancy – Chair Dransfeldt attended a February 24 meeting, with the next one on March 24.

D. Standing Committees –Finance – Chair Dransfeldt and Director Magner attended the February 19 meeting. The cash balance is up from last year and payroll was higher due to a 3 pay-period month. Long Range – Directors Schlangen and Fernandez attended the February 13 meeting and were brought up to date regarding LAFCo boundaries, the CSUCI bike trail and the Freedom Park land swap info. Policy – Director Magner and Chair Dransfeldt attended the February 18 meeting which covered record retention, a review of the sponsorship and naming policies and consideration of a scholarship policy.

E. Foundation for Pleasant Valley Recreation and Parks – Director Schlangen reported on the Panda Express fundraiser, the Cornhole Tournament at the March 22<sup>nd</sup> Spring into Summer Showcase and the purchase of a water bottle filler for the Aquatic Center.

F. General Manager’s Report – General Manager Mary Otten reported on current projects and studies that staff are working on along with programs and special events. The Board Meetings may be resuming at City Hall again in either April or May. The Christmas Parade theme for this year is “Here Comes Santa Paws”. Ms. Otten provided background on the flooring at the Freedom Park Hockey Rink and stated that the concerns have been heard. The Freedom Park pickleball project is now back to the architects for structural changes. At the Bob Kildee Park courts, there are plenty of open times available for open play and times for those who have signed up for lessons with Agape. More pickleball courts will come online when the new park (Ran Rancho) opens in the summer of 2025.

G. Board Members – The Directors updated on the meetings and District events they attended for the month. Director Magner invited the board and staff to attend CPBA’s opening events Friday and Saturday, March 7 & 8 at Bob Kildee Park.

**9. ADJOURNMENT**

Chair Dransfeldt adjourned the meeting at 7:43 p.m.

**Respectfully submitted,**

**Approval,**

**Karen Roberts  
Recording Secretary**

**Bev Dransfeldt  
Chair**



Pleasant Valley Recreation and Park District  
 Monthly AP, Payroll, Wire, Online Payment Report  
 February 2025

	Date	Amount	
Accounts Payables:	2/28/2025	\$ 489,768.63	
	<b>Total</b>	<b>\$ 489,768.63</b>	
Payroll (Total Cost):	2/13/2025	\$ 178,168.92	
	2/27/2025	\$ 175,817.55	
	<b>Total</b>	<b>\$ 353,986.47</b>	
Payroll AP Payments	2/4/2025	\$ 47,280.62	PERS Health Insurance Premium
	2/4/2025	\$ 3,747.57	Guardian
	2/4/2025	\$ 646.35	VSP
	2/4/2025	\$ 2,493.58	Hartford
	2/13/2025	\$ 20,067.51	CALPERS - Ret-PR 2/13/2025
	2/27/2025	\$ 20,058.95	CALPERS- Ret-PR-2/27/2025
	<b>Total</b>	<b>\$ 94,294.58</b>	
	<b>Grand Total</b>	<b>\$ 938,049.68</b>	

## CASH REPORT

	2/28/2025 Balance	2/29/2024 Balance
<b>Restricted Funds</b>		
Debt Service - Restricted	\$ 157,683.92	\$ 150,170.67
457 Pension Trust Restricted	\$ 163,673.41	\$ 73,010.78
Cal CLASS/PW Quimby Fee - Restricted	\$ 4,241,429.33	\$ 4,441,488.88
VC Pool Quimby- Restricted	\$ 2,772,288.48	\$ 2,655,096.08
Park Impact Fees	\$ 2,152,389.97	\$ 2,056,276.31
FCDP Checking	\$ -	\$ 13,846.66
<b>Total</b>	<b>\$ 9,487,465.11</b>	<b>\$ 9,389,889.38</b>
<b>Semi-Restricted Funds</b>		
Assessment	\$ 1,116,221.98	\$ 1,058,952.83
LAIF - Capital	\$ 1,587,644.19	\$ 1,454,708.41
PacWest/CalCLASS - Capital	\$ 2,055,257.35	\$ 1,954,755.39
Designated Project	\$ 230,484.00	\$ 230,484.00
Capital Reserves	\$ 500,000.00	\$ 500,000.00
Capital - Vehicle Replacement	\$ -	\$ 49,843.80
Contingency - Dry Period	\$ 467,337.09	\$ 467,337.09
Contingency - Computer	\$ 33,000.00	\$ 33,000.00
Contingency - Repair/Oper/Admin	\$ 420,000.00	\$ 420,000.00
Contingency - Compensated Absences	\$ 125,000.00	\$ 125,000.00
Contingency - Vehicle Replacement	\$ 80,000.00	\$ 45,000.00
<b>Total</b>	<b>\$ 6,614,944.61</b>	<b>\$ 6,339,081.52</b>
<b>Unrestricted Funds</b>		
Contingency	\$ 6,795,878.26	\$ 5,918,553.29
General Fund Checking	\$ 504,868.88	\$ 296,912.17
<b>Total</b>	<b>\$ 7,300,747.14</b>	<b>\$ 6,215,465.46</b>
<b>Total of all Funds</b>	<b>\$ 23,403,156.86</b>	<b>\$ 21,944,436.36</b>

	3/14/2025 Balance	3/31/2024 Balance
<b>Restricted Funds</b>		
Debt Service - Restricted	\$ 157,683.92	\$ 150,834.61
457 Pension Trust Restricted	\$ 163,673.41	\$ 73,330.40
Cal CLASS/PW Quimby Fee - Restricted	\$ 4,241,183.85	\$ 4,451,343.96
VC Pool Quimby- Restricted	\$ 2,772,288.48	\$ 2,655,096.08
Park Impact Fees	\$ 2,152,389.97	\$ 2,105,686.80
FCDP Checking	\$ -	\$ 13,846.66
<b>Total</b>	<b>\$ 9,487,219.63</b>	<b>\$ 9,450,138.51</b>
<b>Semi-Restricted Funds</b>		
Assessment	\$ 1,108,916.05	\$ 1,004,620.96
LAIF - Capital	\$ 1,587,644.19	\$ 1,454,708.41
PacWest/CalCLASS - Capital	\$ 2,055,257.35	\$ 1,963,636.76
Designated Project	\$ 230,484.00	\$ 230,484.00
Capital Reserves	\$ 500,000.00	\$ 500,000.00
Capital - Vehicle Replacement	\$ -	\$ 49,843.80
Contingency - Dry Period	\$ 517,337.09	\$ 467,337.09
Contingency - Computer	\$ 40,000.00	\$ 33,000.00
Contingency - Repair/Oper/Admin	\$ 470,000.00	\$ 420,000.00
Contingency - Compensated Absences	\$ 150,000.00	\$ 125,000.00
Contingency - Vehicle Replacement	\$ 80,000.00	\$ 45,000.00
<b>Total</b>	<b>\$ 6,739,638.68</b>	<b>\$ 6,293,631.02</b>
<b>Unrestricted Funds</b>		
Contingency	\$ 6,570,878.26	\$ 5,445,853.65
General Fund Checking	\$ 360,262.78	\$ 294,305.26
<b>Total</b>	<b>\$ 6,931,141.04</b>	<b>\$ 5,740,158.91</b>
<b>Total of all Funds</b>	<b>\$ 23,157,999.35</b>	<b>\$ 21,483,928.44</b>

# Bank Reconciliation

## Board Audit

User: Cwebster  
 Printed: 03/06/2025 - 8:48AM  
 Date Range: 02/01/2025 - 02/28/2025  
 Systems: 'AP'



Check No.	Vendor/Employee	Transaction Description	Date	Amount
Fund: 10 General Fund				
Department: 00 Non Departmentalized				
0	AFLAC	JAN 2025 BILLING ACTIVITY	02/04/2025	661.44
0	CALPERS HEALTH	HEALTH INS BILLING FEB 2025 - I	02/04/2025	47,280.62
0	CALPERS PENSION	PR CONT 2/13/2025 / PLAN 9643	02/13/2025	20,067.51
0	CALPERS PENSION	PERS CONT PR 2/27/2025 / PLAN 96	02/27/2025	20,058.95
0	EMPLOYMENT DEVELOPMENT DI	DE 88 PMT / PR 2/13/2025	02/13/2025	3,456.72
0	EMPLOYMENT DEVELOPMENT DI	STATE W/H / PR 2/27/2025	02/27/2025	3,435.13
0	GUARDIAN	DENTAL INS BILLING FEB 2025	02/04/2025	3,747.57
0	HARTFORD LIFE & ACC. INSURAN	INS BILLING FEB 2025	02/04/2025	2,493.58
0	INTERNAL REVENUE SERVICE - O	EFTPS 941 PMT / PR 2/13/2025	02/13/2025	28,774.11
0	INTERNAL REVENUE SERVICE - O	FED WH / PR 2/27/2025	02/27/2025	28,422.74
0	SEIU LOCAL 721	PR 2/13/2025 - UNION DUES/NORT	02/13/2025	7.03
0	VSP	VISION INS BILLING FEB 2025	02/04/2025	646.35
27672	LILIA CARRILLO	CLEANING DEP REFUND/ CONTR	02/06/2025	300.00
27689	METLIFE INSURANCE CO USA	JUAREZ, JAVIER/ SSN 4326/ PAY PI	02/13/2025	100.00
27717	VENTURA COUNTY CHINESE AME	CLEANING DEP REFUND/ CONTR	02/20/2025	300.00
27721	METLIFE INSURANCE CO USA	JUAREZ, JAVIER/ SSN 4326/ PAY PI	02/27/2025	100.00
Total for Department: 00 Non Departmentalized				159,851.75
Department: 03 Recreation				
0	AMAZON	BINGO SUPPLIES	02/06/2025	708.99
0	DEBRA GREENWOOD	WATER EXERCISE /2025-1/9 - 1/31	02/06/2025	848.25
0	JANET SNYDER	FOXTROT & WATZ / 5 ENROLLED	02/06/2025	157.50
0	KATIE SHINDEN	KINDERMUSIK / 24 ENROLLED	02/06/2025	1,326.78
0	MUSCO SPORTS LIGHTING	CONTROL LINK SVC FEE MARCH	02/20/2025	1,425.00
0	PATRICIA J. BOLLAND	JAZZERCISE / 30 ENROLLED	02/06/2025	741.00
0	SAMANTHA SILVEIRA	TRAVEL REIMB / EVENT MGMT S	02/06/2025	119.86
0	SOCAL GAS COMPANY	SVC 2024-12/26 - 2025-1/24 / AQUA	02/05/2025	3,905.92
0	US BANK	CAL CARD STMT DATED 1/22/2025	02/19/2025	2,872.74
27668	ALL GOOD DRIVING SCHOOL, INC	INTERNET DRIVERS ED / 1 ENRO	02/06/2025	30.10
27684	SUNNY BUNNY EASTER BAGS	EASTER EGG W/ CANDY	02/06/2025	432.00
27690	E.J. HARRISON ROLLOFFS	TRASH SVC 2024-12/13 - 12/16 /CH	02/11/2025	944.51
27698	CARDIO PARTNERS INC	AED PADS	02/20/2025	253.11
27706	FUN EXPRESS	EGGSTRAGANZA SUPPLIES	02/20/2025	1,050.15
27708	ROBERT INGLIS	SCUBA CLASSES / 7 ENROLLED	02/20/2025	716.95
27720	VENTURA COUNTY HEALTH DEPT	PERMIT / SUMMER PALOOZA	02/24/2025	320.00
Total for Department: 03 Recreation				15,852.86
Department: 04 Parks				
0	AMAZON	SANITIZER TEST KIT	02/06/2025	14.25
0	AMAZON	SOFTBALL MOUNT / PV FIELDS	02/20/2025	513.39
0	ARAMSCO INC.	JANITORIAL SUPPLIES / COMM C	02/20/2025	3,659.37
0	E.J. HARRISON AND SONS, INC.	JAN 2025 BILLING	02/06/2025	5,739.59
0	FERGUSON ENTERPRISES INC. #1:	PLUMBING / CAM GROVE PARK	02/06/2025	135.11
0	FERGUSON ENTERPRISES INC. #1:	SEWER REPAIR / BOB KILDEE PAI	02/20/2025	38.48
0	GRAINGER	WALL VALVE REPLACEMENT/ CC	02/06/2025	638.43
0	SOCAL GAS COMPANY	SVC 2024-12/23 - 2025-1/23 / COMM	02/05/2025	1,145.05
0	SOUTHERN CALIF EDISON COMP/	SVC DATE 2024-12/30 - 2025-1/28 /	02/06/2025	7,403.05

Check No.	Vendor/Employee	Transaction Description	Date	Amount
0	SOUTHERN CALIF EDISON COMP	SVC DATE 2025-1/13 - 2/11 / QUITO	02/20/2025	4,189.29
0	TMOBILE/SPRINT	JAN 2025 BILLING	02/06/2025	268.50
0	UNITED SITE SERVICES OF CA INC	ADA RR & SINK SVC / 2024-12/26 -	02/06/2025	453.76
0	UNITED SITE SERVICES OF CA INC	SVC DATE 2025-2/11 - 3/10/ SPRIN	02/20/2025	188.17
0	US BANK	CAL CARD STMT DATED 1/22/202	02/19/2025	2,267.39
0	WATER & SANITATION SERVICES	JAN 2025 BILLING/ PV CO-OP	02/20/2025	641.92
0	WEX BANK	REBATE / JAN 2025	02/06/2025	5,078.12
27669	B & B DO IT CENTER	BBQ PAINT / CAM GROVE PARK	02/06/2025	3,006.61
27671	BIGBRAND TIRE & SERVICE	TIRES /TRUCK# 25	02/06/2025	1,013.26
27674	FENCE FACTORY RENTALS	FENCE REPAIR / FREEDOM PARK	02/06/2025	13.73
27675	DANIEL GARCIA	2ND HALF BALANCE/SHADES/ AC	02/06/2025	2,919.53
27676	KASTLE KARE	GOPHER SVC / WOODSIDE PARK	02/06/2025	1,200.00
27678	NAPA AUTO PARTS	WELDER BATTERY	02/06/2025	160.86
27680	PHOENIX GROUP INFORMATION S	ADMIN/ PCSC OCT 2024	02/06/2025	335.00
27681	R & R PRODUCTS, INC.	SANDPRO	02/06/2025	109.07
27685	THE ADJUL CORPORATION	LEE CONSTRUCTION / CAM GRO	02/06/2025	33,345.00
27686	TURF TEAM INC.	LASER GRADE / PV FIELDS-FIELD	02/06/2025	1,800.00
27687	CITY OF CAMARILLO	SVC DATE 2024-12/16 - 2025-1/14 /	02/07/2025	27,625.07
27691	GRAINGER	RETURNED: HOSE BIB REPAIR / S	02/11/2025	81.76
27694	AMERICAN RESOURCE RECVY	JAN 2025 BILLING/ PV FIELDS	02/20/2025	947.39
27695	B & B DO IT CENTER	PAINT SUPPLIES / ROOM 7	02/20/2025	378.43
27696	BIGBRAND TIRE & SERVICE	WHEEL BALANCE / TRUCK# 13	02/20/2025	53.75
27697	CAMROSA WATER DISTRICT	JAN 2025 BILLING/ CALLEGUAS C	02/20/2025	9,059.38
27700	COASTAL PIPCO IRRIGATION INC.	TREE STAKES / CHARTER OAK PA	02/20/2025	269.94
27702	CRESTVIEW MUTUAL WATER CO.	WATER BILLNG / JAN 2025/ EQUE	02/20/2025	123.79
27703	DIAL SECURITY	SECURITY SVC/ 1/18/2025 EVENT	02/20/2025	522.00
27705	FAMCON PIPE AND SUPPLY INC.	SEWER REPAIR / BOB KILDEE PAI	02/20/2025	213.11
27711	NAPA AUTO PARTS	SPARK PLUG / TRUCK# 9	02/20/2025	331.10
27712	PLAY & PARK STRUCTURES	ORDER# 4324658 / QUITO PARK	02/20/2025	66,686.80
27713	PPG ARCHITECTURAL FINISHES	GRAFFITI REMOVER	02/20/2025	250.01
27716	THE FINISH LINE	FALL 2024 KICKBALL CHAMPION	02/20/2025	70.62
27719	PLAY & PARK STRUCTURES	ORDER# 4324645 /CALLEGUAS CF	02/20/2025	41,666.64

Total for Department: 04 Parks

224,556.72

Department: 05 Administration

0	ALESHIRE & WYNDER LLP	LEGAL SVC/ JAN 2025/ PERSONNI	02/20/2025	4,360.00
0	AMAZON	OFFICE SUPPLIES	02/06/2025	198.00
0	AMILIA TECHNOLOGIES USA, INC	SUBSCRIPTION /JAN 2025	02/06/2025	6,355.13
0	CALPERS HEALTH	HEALTH INS BILLING FEB 2025	02/04/2025	1,357.38
0	CALPERS PENSION	SOCIAL SECURITY ADMIN ANNU.	02/06/2025	130.00
0	CULLIGAN OF VENTURA COUNTY	POU COOLER/ FEB 2025 BILLING	02/20/2025	36.77
0	GUARDIAN	DENTAL INS BILLING FEB 2025 - I	02/04/2025	51.49
0	J. THAYER COMPANY	OFFICE SUPPLIES	02/06/2025	550.77
0	KONICA MINOLTA PREMIER FINA	FEB 2025 BILLING	02/20/2025	573.19
0	PLACER LABS INC	PLATFORM ACCESS / FEB 2025-20	02/20/2025	25,000.00
0	SPECTRUM BUSINESS	SVC DATE 2025-1/17 - 2/16	02/06/2025	17.10
0	STAPLES BUSINESS ADVANTAGE	OFFICE SUPPLIES	02/06/2025	141.08
0	TMOBILE/SPRINT	JAN 2025 BILLING	02/06/2025	47.80
0	US BANK	CAL CARD STMT DATED 1/22/202	02/19/2025	2,525.47
0	WATER & SANITATION SERVICES	PMT SVC FEE	02/20/2025	0.75
27667	ADVANTAGE TELECOM	YEARLINK CORDLESS PHONE / S	02/06/2025	440.60
27670	BAY ALARM	ALARM SVC DATE 2025-2/1 - 4/30	02/06/2025	180.00
27683	SOLV BUSINESS SOLUTIONS	W2 & 1099 FORMS/ENVELOPES	02/06/2025	290.04
27688	DENISE J DANNE	HR CONSULTING/ EE MEDIATION	02/07/2025	1,625.00
27692	ADVANTAGE TELECOM	INTERNET SVC BILLING / FEB 20	02/20/2025	1,785.82
27693	ALLCONNECTED, INC.	FEBRUARY 2025 MONTHLY BILLI	02/20/2025	4,141.14
27701	COMMUNITY MEMORIAL HEALTH	SVC 1/29/2025/ EE HEALTH SCREE	02/20/2025	120.00
27707	GOVERNMENTJOBS.COM INC	GOV'T JOB SUBSCRIPTION/ 2025-	02/20/2025	1,212.82
27710	PAUL LERMA	HIKE DATE 2/8/2025	02/20/2025	62.50
27715	CODY SWANSON	HIKE DATES: 12/7/2024; 1/25/2025	02/20/2025	125.00
27718	VENTURA COUNTY COMMUNITY	ER REGISTRATION JOB FAIR APR	02/20/2025	100.00

Check No.	Vendor/Employee	Transaction Description	Date	Amount
		Total for Department: 05 Administration		51,427.85
		Total for Fund:10 General Fund		451,689.18

Check No.	Vendor/Employee	Transaction Description	Date	Amount
Fund: 20 Assessment Fund				
Department: 00 Non Departmentalized				
27673	EXECUTIVE FACILITIES SERVICES	DEC 2024 JANITORIAL SUPPLIES /	02/06/2025	233.18
27677	KIRBY BUILT QUALITY PRODUCT	PARK BENCHES / MISSION OAKS	02/06/2025	8,011.25
27679	NATURAL GREEN LANDSCAPES, I	LANDSCAPE SVC JAN 2025	02/06/2025	16,659.27
27682	RJ THOMAS MFG CO INC	PICNIC TABLES / TRASH CANS/ SI	02/06/2025	46,046.48
27704	EXECUTIVE FACILITIES SERVICES	JANITORIAL SVC / JAN 2025/ PV F	02/20/2025	6,647.04
27714	SHOWSCAPES, INC	LANDSCAPE SVC / JAN 2025	02/20/2025	23,672.66
Total for Department: 00 Non Departmentalized				101,269.88
Total for Fund:20 Assessment Fund				101,269.88

Check No.	Vendor/Employee	Transaction Description	Date	Amount
Fund: 30 Park Dedication Fund				
Department: 00				
0	ARAMSCO INC.	TOWEL DISPENSER	02/20/2025	260.61
0	GANNET MEDIA CORP	RFP /FREEDOM RR	02/20/2025	583.92
0	US BANK	CAL CARD STMT DATED 1/22/2024	02/19/2025	739.14
27699	CITY OF CAMARILLO	FREEDOM HYRANT METER	02/20/2025	245.48
27709	LAUTERBACH & ASSOCIATES, INC	SVC BILLING JAN 2025/ PHASE E	02/20/2025	29,275.00
Total for Department: 00				31,104.15
Total for Fund:30 Park Dedication Fund				31,104.15

Check No.	Vendor/Employee	Transaction Description	Date	Amount
		Grand Total		584,063.21



Developer		Project			Quimby Funds			GL Code
No.	Location	Description	Budgeted	Expended	Awarded	Balance	Committed Date	Allocation Date
<b>FAIRFIELD LLC</b>								
1	Freedom	Freedom Baseball Fields- Non- Contract Cost	\$ 504,121.78	\$	\$ 2,250,489.70	\$ 2,250,489.70	11/7/2018	1/31/2020
2	Freedom	Freedom Baseball Fields- Contract Cost	\$ 1,100,000.00	\$ 411,628.87		\$ 1,746,367.92		8459
3	PVAC	PVAC Restrooms and Showers	\$ 500,000.00	\$ 647,336.74		\$ 1,334,739.05		8469
4	PV Fields	Fertilizer Injector System	\$ 60,000.00	\$ 50,788.90		\$ 636,613.41		8478
5		Senior and Community Rec Fac Project	\$ 329,146.33	\$		\$ 307,467.08		8511
6		Senior and Community Rec Fac Exterior Proj	\$	\$		\$ 307,467.08		8480
7		Community Center Kitchen Expansion	\$ 250,000.00	\$ 280,649.20		\$ 26,817.88		
8		Community Center Classroom and Auditorium Enhancements	\$	\$				
9		Freedom Park Parking Lot Enhancement	\$	\$		\$ 339,776.23		
10		Freedom Park Landscape and Walking Path	\$	\$				
11		Camarillo Grove Nature Center	\$	\$				
			<b>\$ 1,910,000.00</b>	<b>\$ 2,223,671.82</b>		<b>\$ 26,817.88</b>		
<b>ELACORA MISSION OAKS</b>								
1	Encanto	PG Equipment Installation	\$ 189,887.74	\$	\$ 2,649,209.00	\$ 2,649,209.00	11/3/2016	8/8/2021
2	Arnell Rech Pk	Arnell Ranch Park Renovation	\$ 1,500,000.00	\$ 1,496,641.96		\$ 2,459,321.26	11/5/2020	8464
3		Pickleball	\$ 1,400,000.00	\$ 366,528.89		\$ 962,679.30		8493
4		Camarillo Nature Center	\$ 300,000.00	\$		\$ 596,150.41		
5		Freedom Park Landscape and Walking Path	\$	\$		\$ 596,150.41		
		Freedom Baseball Fields	\$	\$		\$ 596,150.41		
			<b>\$ 3,200,000.00</b>	<b>\$ 2,053,058.59</b>		<b>\$ 596,150.41</b>		
<b>KB HOMES</b>								
1	Valle Lindo	Valle Lindo RR/Pavillion*	\$ 425,000.00	\$ 32,368.30	\$ 474,353.00	\$ 474,353.00	8/10/2021	8444
2	Mel Vincent	Mel Vincent Park Restrooms	\$ 139,500.00	\$ 166,253.78		\$ 441,984.70		8460
3	Nancy Bush	Nancy Bush Pavillion	\$ 65,000.00	\$ 31,537.74		\$ 275,730.92		8447
4		Community Center Classroom and Auditorium Enhancements	\$ 949.16	\$		\$ 243,244.02		8513
5		Dos Caminos Expansion and ADA	\$	\$		\$ 243,244.02		
			<b>\$ 629,500.00</b>	<b>\$ 231,108.98</b>		<b>\$ 243,244.02</b>		
<b>HABITAT FOR HUMANITY</b>								
1		Community Center Improvements	\$ 35,242.00	\$	\$ 35,242.00	\$ 35,242.00	9/17/2024	
2		Freedom Pickleball Courts	\$ 35,242.00	\$	\$ 35,242.00	\$ 35,242.00		
			<b>\$ 70,484.00</b>	<b>\$</b>	<b>\$ 35,242.00</b>	<b>\$ 35,242.00</b>		
<b>SHEA HOMES</b>								
1		Multi-Generation Center	\$ 1,000,000.00	\$	\$ 1,264,500.00	\$ 1,264,500.00	7/5/2023	8504
2		Freedom Park ADA Bathroom	\$ 500,000.00	\$ 632.41		\$ 1,263,867.59	11/4/2024	8529
3		Freedom Park Improvements	\$	\$		\$ 1,263,867.59	11/4/2024	
4		Community Center Improvements	\$	\$		\$ 1,263,867.59	11/4/2024	
5			\$	\$		\$ 1,263,867.59		
			<b>\$ 1,500,000.00</b>	<b>\$ 632.41</b>		<b>\$ 1,263,867.59</b>		
<b>Williams Homes</b>								
			\$ 2,840,447.45	\$	\$ 2,840,447.45	\$ 2,840,447.45	7/29/2027	
<b>Somis Ranch Phase 1</b>								
			\$ 347,625.00	\$	\$ 347,625.00	\$ 347,625.00	8/5/2027	
<b>Somis Ranch Phase 2</b>								
			\$ 278,100.00	\$	\$ 278,100.00	\$ 278,100.00	10/20/2027	
<b>Barry 60 LP</b>								
			\$ 313,508.00	\$	\$ 313,508.00	\$ 313,508.00	3/15/2028	
<b>Interest</b>								
			\$ 1,068,715.46	\$	\$ 1,068,715.46	\$ 1,068,715.46		
<b>Grand Total</b>			<b>\$ 8,052,196.25</b>	<b>\$ 5,145,793.05</b>	<b>\$ 12,159,510.86</b>	<b>\$ 7,013,717.81</b>		

Pleasant Valley Recreation and Park District  
Park Impact Fee's Collected

**FY2022**

Date Received	Amount	Applicant	Project
10/28/2021	\$ 158.40	Square One Arch	Messner Filtration
12/20/2021	\$ 6,983.00	Art Wahl	Stern Residence
12/21/2021	\$ 158,222.80	Levon Ghukasyan	Village at the Park
3/23/2022	\$ 6,983.00	Crestview Ranch	Spanish Hills Estates
<b>Total Received</b>	<b>\$ 172,347.20</b>		
<b>Interest Earned</b>	<b>\$ 11.90</b>		
<b>PVRPD Administrative Fee</b>	<b>\$ (3,446.94)</b>		
<b>City Administrative Fee</b>	<b>\$ (3,446.94)</b>		

**FY2023**

Date Received	Amount	Applicant	Project
9/29/2022	\$ 218.40	Raymond Dickerhoff	Wedgewood Weddings
1/10/2023	\$ 7,712.79	Travis Rodriguez	Jenkins Residence
3/6/2023	\$ 7,712.79	Michael Dubin	600 Corte Corride
4/25/2023	\$ 187.98	Daiva McBride	House of Bamboo
4/28/2023	\$ 7,712.79	Phineas Turner	RPD-206
5/4/2023	\$ 69.81	Sustainability Engineering Group	Ralph's Fuel Center
3/24/2023	\$ 17,511.56	RJ Rieves	Rexford Ind.
<b>Total Received</b>	<b>\$ 41,126.12</b>		
<b>Interest Earned</b>	<b>\$ 5,998.78</b>		
<b>PVRPD Administrative Fee</b>	<b>\$ (981.42)</b>		
<b>City Administrative Fee</b>	<b>\$ (981.42)</b>		

**FY2024**

Date Received	Amount	Applicant	Project
9/7/2023	\$ 1,771,314.00	Grant Williams	RPD-201 Camino Ruiz
11/30/2023	\$ 2,060.00	Dillon Merchant	Chick Fil-A
3/5/2024	\$ 660.00	Mahdi Rezvan	Arneill Pharmacy
3/18/2024	\$ 18,577.89	Robert Goetsch	IPD-405
3/26/2024	\$ 21,706.91	Charles Sandlin	Gleson/Dawson Self Storage
<b>YTD Received</b>	<b>\$ 1,814,318.80</b>		
<b>YTD Interest Earned</b>	<b>\$ 93,232.69</b>		
<b>PVRPD Administrative Fee</b>	<b>\$ (36,286.37)</b>		
<b>City Administrative Fee</b>	<b>\$ (36,286.38)</b>		

**FY2025**

Date Received	Amount	Applicant	Project
7/19/2024	\$ 8,159.33	Connor Christ	PR-1061
7/19/2024	\$ 8,159.33	Travis Rodriguez	PR-1062
7/19/2024	\$ 8,159.33	Connor Christ	PR-1063
10/28/2024	\$ 80.36	Rick Morga	IPD-258TI
11/25/2024	\$ 3,405.87	Texas Roadhouse	CPD-256
2/14/2025	\$ 8,159.33	Don Gordon	PR-1065
<b>YTD Received</b>	<b>\$ 36,123.55</b>		
<b>YTD Interest Earned</b>	<b>\$ 70,660.40</b>		
<b>Balance as of 2/28/2025</b>	<b>\$ 2,152,389.97</b>		

<b>5-Year Findings Report Due</b>	<b>FY2027 (w/in 180D)</b>
	FY2032 (w/in 180D)
	FY2037 (w/in 180D)
	FY2042 (w/in 180D)

### California CLASS

Investment Name	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24
<b>California CLASS</b>	5.48%	5.51%	5.55%	5.54%	5.47%	5.44%	5.42%	5.40%	5.39%
	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25
<b>California CLASS</b>	5.40%	5.42%	5.41%	5.26%	5.00%	4.83%	4.63%	4.42%	4.41%

- Rates are determined at the end of the month

### Ventura County Pool

Investment Name	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24
<b>Ventura County Pool</b>	3.64%	3.78%	4.02%	4.26%	4.29%	4.39%	4.41%	4.52%	4.56%
	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25
<b>Ventura County Pool</b>	4.57%	4.51%	4.52%	4.60%	4.47%	4.58%	4.51%	4.46%	4.58%

### Local Agency Investment Fund (LAIF)

Investment Name	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24
<b>Local Agency Investment Fund (LAIF)</b>	3.53%	3.67%	3.84%	3.93%	4.01%	4.12%	4.23%	4.27%	4.33%
	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25
<b>Local Agency Investment Fund (LAIF)</b>	4.48%	4.52%	4.58%	4.58%	4.52%	4.48%	4.43%	4.37%	4.33%

### Banc of California

Investment Name	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24
<b>Banc of California</b>	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%
	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25
<b>Banc of California</b>	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%	0.04%

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

**TO: BOARD OF DIRECTORS**

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

**DATE: April 2, 2025**

**SUBJECT: FINANCE REPORT FEBRUARY 2025**

**ANALYSIS OF COMPARATIVE FINANCIALS THROUGH FEBRUARY 28, 2025**

The District's Statements of Revenues and Expenditures for the period of February 1, 2025, through February 28, 2025, with a year-to-date comparison for the period of February 1, 2024, through February 29, 2024, are attached. The percentage rate used is 66.7% for Period 7 of the current fiscal year. All dollar amounts as presented are rounded to the nearest whole dollar.

**REVENUES**

Total revenue including the 8<sup>th</sup> month ending February 28, 2025, for Fund 10 (General Fund) has an overall increase of \$419,130 in comparison to Fiscal Year 2023-2024. The variance from the prior year includes: 1) increase in Tax Apportionments (5110-5230) of \$224,964; 2) increase in Rentals (5530) of \$61,858, and 3) increase in Rebates Received (5574) of \$102,575. The property taxes increase was due to increased property values within the District. The increase in Rentals is due to increases in rental fees. The Rebates Received was from BE Water Wise for Turf Mitigation.

Total revenue recorded for Fund 20 for February 2025, the Assessment District Fund, was \$3,799 in interest earnings and \$0 in Assessment Revenue.

Total revenue recorded for Fund 30 for February 2025, the Quimby Fund, was \$12,910 in interest. Quimby funds are only collected when new housing developments are subdivided.

Total revenue recorded for Fund 40 for February 2025, the Park Impact Fees Fund, was \$7,237 in interest and \$8,159 in Park Impact Fees collected. Park Impact Fees are only collected when certain requirements are met whenever additional square footage is added to either residential or commercial properties.

Fund 50 Community Development Block Grant has been fully expended and reported. There is nothing further to report.

Fund 60 was established to keep donations made for a specific purpose/project separate from all other funds. There are no funds as of this report.

**EXPENDITURES**

Fund 10 Personnel Expenditures: Adjusting for the Unfunded Liability payment to CalPERS (6170) of \$515,039, there was an increase in salaries and benefits year-over-year of \$277,774. This is due to being fully staffed, as well as merit and cost of living increases.

Fund 10 Service and Supply Expenditures show an increase of \$218,676 in comparison to the same period last year.

Adjusting for reserves, the increase in Services and Supplies year-to-date is \$221,879. This increase includes Insurance Liability (6410) being \$46,528 more than last year, an increase in Business Services (7180) of \$46,640 due to the transition of Springbrook from an enterprise system to a cloud-based system and increased modules, and an increase in Utilities – Water (7820) of \$148,369 due to a drier and warmer first quarter of the year as well as increased water rates.

Fund 10 Capital Expenditures are at \$861,986 for the year: \$626,601 for the carryover Playground Replacement at Lokker Park, \$40,226 for the replacement of Variable Frequency Drives (VFD) in the irrigation pumps at PV Fields, \$53,460 for the purchase of two fleet vehicles, \$66,687 for Quito Playground replacement, \$41,667 for Calleguas Playground replacement, and \$33,345 for Camarillo Grove BBQ replacement.

Fund 10 Total Expenditures year-to-date are \$1,242,562 more compared to this point last year. Non-capital expenditures are \$516,727 more than this point last year.

Fund 20 Total Expenditures are \$1,000,378 in Services and Supplies year to date.

Fund 30 Expenditures are \$29,520 in Pickleball, \$1,000 for Senior/Community Center Enhancements, and \$584 in Freedom Park ADA Bathroom improvements for this month.

Fund 40 has \$0 in Administrative Fee expenditures this month.

### **FISCAL IMPACT**

Overall, the financials show the District is under the approved budget for Fund 10 by 41%, Fund 20 by 26%, and Fund 30 by 88%. Fund 40 has no budget.

### **RECOMMENDATION**

It is recommended the Board review and approve the Financial Statements for February 28, 2025, for Fund 10, Fund 20, Fund 30, and Fund 40.

### **ATTACHMENTS**

- 1) Financial Statement of Revenues and Expenditures as of February 28, 2025, Fund 10  
(2 pages)
- 2) Financial Statement of Revenue and Expenditures as of February 28, 2025, Fund 20  
(1 page)
- 3) Financial Statement of Revenue and Expenditures as of February 28, 2025, Fund 30  
(1 page)
- 4) Financial Statement of Revenue and Expenditures as of February 28, 2025, Fund 40  
(1 page)

General Ledger  
10 - General Fund  
February 2025 66.7%

Account-Description	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
<b>Revenue</b>						
5110-5230 Tax Apportionment	\$ 15,158.73	\$ 4,778,435.99	\$ 5,003,400.43	\$ 8,877,226.00	\$ 3,873,825.57	56%
5310 - Interest Earnings	\$ 32,617.02	\$ 312,433.29	\$ 325,679.39	\$ 270,000.00	\$ (55,679.39)	121%
5502 - Carryover Balance	\$ -	\$ -	\$ -	\$ 75,000.00	\$ 75,000.00	0%
5506 - Park Patrol Citations	\$ -	\$ 2,802.80	\$ 2,496.05	\$ 2,300.00	\$ (196.05)	109%
5508 - Bingo - Primary Revenue	\$ -	\$ 15,634.42	\$ 9,882.76	\$ 19,750.00	\$ 9,867.24	50%
5509 - Excess Bingo Revenue	\$ -	\$ 3,212.00	\$ 73.55	\$ 240.00	\$ 166.45	31%
5510 - Contract Classes-Public Fees	\$ 17,801.43	\$ 172,046.48	\$ 157,523.06	\$ 204,565.00	\$ 47,041.94	77%
5511 - Public Fees	\$ 11,138.00	\$ 224,735.59	\$ 213,777.79	\$ 364,429.00	\$ 150,651.21	59%
5520 - Public Fees-Entry Fees	\$ 2,393.00	\$ 33,563.50	\$ 28,953.00	\$ 41,600.00	\$ 12,647.00	70%
5525 - Vending Concessions	\$ -	\$ -	\$ 259.65	\$ 1,450.00	\$ 1,190.35	18%
5530 - Rental	\$ 62,189.14	\$ 487,010.52	\$ 548,868.44	\$ 690,023.00	\$ 141,154.56	80%
5535 - Cell Tower Revenue	\$ 13,726.23	\$ 109,358.81	\$ 117,337.05	\$ 166,109.00	\$ 48,771.95	71%
5540 - Parking Fees	\$ 484.80	\$ 22,125.74	\$ 19,558.08	\$ 10,350.00	\$ (9,208.08)	189%
5550 - Dues	\$ -	\$ -	\$ 125.00	\$ -	\$ (125.00)	-
5555 - Advertising Revenue	\$ 240.00	\$ 6,150.00	\$ 6,625.00	\$ 6,000.00	\$ (625.00)	110%
5558 - Sponsorships/Donations	\$ -	\$ 4,057.47	\$ 13,114.32	\$ 5,000.00	\$ (8,114.32)	262%
5561 - Special Event	\$ -	\$ 22,303.19	\$ 30,652.33	\$ 129,700.00	\$ 99,047.67	24%
5563 - Staffing Cost Recovery	\$ 6,157.00	\$ 34,819.75	\$ 43,733.75	\$ 65,960.00	\$ 22,226.25	66%
5564 - Special Event Permits	\$ -	\$ 1,990.00	\$ 1,150.00	\$ -	\$ (1,150.00)	-
5566 - Security Services - Recovery	\$ 1,000.00	\$ 10,275.00	\$ 4,295.00	\$ -	\$ (4,295.00)	-
5570 - Contributions	\$ 60.00	\$ 519.82	\$ 985.39	\$ -	\$ (985.39)	-
5574 - Rebates Recieved	\$ -	\$ -	\$ 102,572.00	\$ -	\$ (102,572.00)	-
5575 - Other Misc Revenue	\$ 2,382.45	\$ 57,342.52	\$ 77,978.82	\$ 53,684.00	\$ (24,294.82)	145%
5576 - Restricted Donations	\$ -	\$ 5,598.00	\$ 19,172.64	\$ -	\$ (19,172.64)	-
5585 - Incentive Income	\$ 22.05	\$ 1,271.39	\$ 1,797.07	\$ 1,700.00	\$ (97.07)	106%
5600 - Reimbursement - ROPS	\$ -	\$ 566,645.76	\$ 561,451.71	\$ 560,000.00	\$ (1,451.71)	100%
<b>Revenue</b>	\$ 165,369.85	\$ 6,872,332.04	\$ 7,291,462.28	\$ 11,545,086.00	\$ 4,253,623.72	63%
<b>YTD Comparison</b>			\$ 419,130.24			
<b>Personnel</b>	\$ -	\$ -	\$ -	\$ -	\$ -	-
6100 - Full Time Salaries	\$ 234,102.47	\$ 1,752,000.61	\$ 1,951,848.19	\$ 3,094,949.00	\$ 1,143,100.81	63%
6101 - Overtime Salaries	\$ 1,425.21	\$ 12,791.47	\$ 14,126.92	\$ 28,035.00	\$ 13,908.08	50%
6105 - Car Allowance	\$ 461.52	\$ 7,016.92	\$ 3,922.92	\$ 6,000.00	\$ 2,077.08	65%
6108 - Cell Phone Allowance	\$ 1,286.00	\$ 9,225.07	\$ 10,960.00	\$ 18,070.00	\$ 7,110.00	61%
6110 - Part-Time Salaries	\$ 25,796.02	\$ 309,210.77	\$ 282,601.18	\$ 608,614.00	\$ 326,012.82	46%
6120 - Retirement	\$ 40,515.62	\$ 301,825.17	\$ 342,035.33	\$ 576,288.00	\$ 234,252.67	59%
6121 - 457 Pension	\$ 87.17	\$ 6,853.63	\$ 8,767.48	\$ 7,000.00	\$ (1,767.48)	125%
6125 - Deferred Compensation	\$ 399.46	\$ 3,395.41	\$ 3,395.41	\$ 5,592.00	\$ 2,196.59	61%
6130 - Employee Insurance	\$ 37,301.46	\$ 216,031.95	\$ 265,692.94	\$ 488,032.00	\$ 222,339.06	54%
6140 - Workers Compensation	\$ 13,690.81	\$ 104,454.26	\$ 117,228.83	\$ 192,345.00	\$ 75,116.17	61%
6150 - Unemployment Insurance	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	0%
6170 - PERS Unfunded Liability	\$ -	\$ 494,762.00	\$ 515,039.00	\$ 582,241.00	\$ 67,202.00	88%
<b>Personnel</b>	\$ 355,065.74	\$ 3,217,567.26	\$ 3,515,618.20	\$ 5,617,166.00	\$ 2,101,547.80	63%
<b>YTD Comparison</b>			\$ 298,050.94			
<b>Services and Supplies</b>	\$ -	\$ -	\$ -	\$ -	\$ -	-
6210 - Telephone/Internet	\$ 2,571.77	\$ 14,845.69	\$ 15,980.40	\$ 23,720.00	\$ 7,739.60	67%
6220 - IT Services	\$ 4,141.14	\$ 41,071.27	\$ 49,471.40	\$ 72,199.00	\$ 22,727.60	69%
6230 - IT Hardware	\$ -	\$ 448.95	\$ 5,913.24	\$ 7,200.00	\$ 1,286.76	82%
6240 - Software Services	\$ 3,223.50	\$ 42,697.86	\$ 27,441.53	\$ 45,854.00	\$ 18,412.47	60%
6310 - Pool Chemicals	\$ -	\$ 2,993.59	\$ 4,922.60	\$ 7,250.00	\$ 2,327.40	68%
6320 - Janitorial Supplies	\$ 3,787.90	\$ 38,444.40	\$ 40,825.78	\$ 68,343.00	\$ 27,517.22	60%
6330 - Kitchen Supplies	\$ -	\$ 121.36	\$ 158.79	\$ 700.00	\$ 541.21	23%
6340 - Food Supplies	\$ 115.20	\$ 7,295.90	\$ 5,052.04	\$ 7,545.00	\$ 2,492.96	67%
6350 - Water Maint & Service	\$ 36.77	\$ 495.90	\$ 417.19	\$ 908.00	\$ 490.81	46%
6360 - Laundry/Wash Service	\$ 230.00	\$ 268.50	\$ 343.00	\$ 1,120.00	\$ 777.00	31%
6380 - Medical Supplies	\$ -	\$ -	\$ -	\$ 1,390.00	\$ 1,390.00	0%
6410 - Insurance Liability	\$ -	\$ 377,588.00	\$ 424,116.00	\$ 441,778.00	\$ 17,662.00	96%
6500 - Equipment Maintenance	\$ -	\$ 1,629.02	\$ 1,755.58	\$ 4,000.00	\$ 2,244.42	44%
6510 - Fuel	\$ 5,356.62	\$ 40,768.69	\$ 38,878.95	\$ 58,204.00	\$ 19,325.05	67%
6520 - Vehicle Maintenance	\$ 1,781.22	\$ 28,151.66	\$ 27,481.87	\$ 41,910.00	\$ 14,428.13	66%
6610 - Building Repair	\$ 3,714.60	\$ 41,828.10	\$ 32,174.78	\$ 67,750.00	\$ 35,575.22	47%
6620 - HVAC Maintenance/Repairs	\$ -	\$ 4,927.17	\$ 2,207.00	\$ 9,128.00	\$ 6,921.00	24%
6630 - Playground Maintenance	\$ -	\$ 23,155.25	\$ 10,869.70	\$ 35,000.00	\$ 24,130.30	31%
6710 - Grounds Maintenance	\$ 4,887.98	\$ 56,532.93	\$ 70,289.43	\$ 104,760.00	\$ 34,470.57	67%
6719 - Tree Care	\$ -	\$ 29,507.05	\$ -	\$ -	\$ -	-
6720 - Contracted LS Services	\$ -	\$ 198.40	\$ -	\$ -	\$ -	-
6730 - Contracted Pest Control	\$ 1,200.00	\$ 2,400.00	\$ 4,200.00	\$ 7,200.00	\$ 3,000.00	58%
6740 - Rubbish & Refuse	\$ 6,686.98	\$ 40,513.64	\$ 54,039.53	\$ 92,763.00	\$ 38,723.47	58%
6750 - Vandalism/Theft	\$ -	\$ 1,147.53	\$ -	\$ 1,500.00	\$ 1,500.00	0%
6810 - Memberships	\$ -	\$ 14,315.00	\$ 15,077.94	\$ 17,052.00	\$ 1,974.06	88%
6910 - Office Supplies	\$ 1,580.09	\$ 14,534.47	\$ 10,424.26	\$ 33,950.00	\$ 23,525.74	31%
6920 - Postage Expense	\$ -	\$ 11,836.16	\$ 13,655.98	\$ 20,200.00	\$ 6,544.02	68%
6930 - Advertising Expense	\$ 1,312.82	\$ 565.00	\$ 1,487.26	\$ 3,540.00	\$ 2,052.74	42%
6940 - Printing Charges	\$ 573.19	\$ 4,796.39	\$ 5,030.65	\$ 13,121.00	\$ 8,090.35	38%
6950 - Bank & Registration Fees	\$ 3,473.88	\$ 555.88	\$ 22,108.00	\$ 33,920.00	\$ 11,812.00	65%
6960 - Approp Redev/Collection Fees	\$ 24.86	\$ 472,118.07	\$ 498,897.97	\$ 728,891.00	\$ 229,993.03	68%
6980 - Minor Furn Fixture & Equip	\$ 3,695.35	\$ 15,584.56	\$ 8,649.97	\$ 9,437.00	\$ 787.03	92%

7010 - Fingerprint Fees (HR)	\$	-	\$	678.00	\$	432.00	\$	3,360.00	\$	2,928.00	13%
7020 - Fire & Safety Insp Fees	\$	-	\$	304.00	\$	328.80	\$	6,675.00	\$	6,346.20	5%
7030 - Permit & Licensing Fees	\$	320.00	\$	6,871.53	\$	4,400.57	\$	9,110.00	\$	4,709.43	48%
7100 - Professional Services	\$	25,000.00	\$	32,947.13	\$	54,972.73	\$	130,200.00	\$	75,227.27	42%
7110 - Legal Services	\$	5,985.00	\$	41,068.75	\$	23,557.87	\$	96,000.00	\$	72,442.13	25%
7115 - Typeset and Print Services	\$	-	\$	23,187.76	\$	20,460.39	\$	38,100.00	\$	17,639.61	54%
7120 - Instructor Services	\$	3,968.08	\$	91,627.64	\$	74,519.78	\$	113,635.00	\$	39,115.22	66%
7125 - PERS Admin Fees	\$	255.13	\$	1,145.46	\$	1,104.11	\$	2,200.00	\$	1,095.89	50%
7130 - Audit Services	\$	-	\$	7,750.00	\$	12,050.00	\$	17,425.00	\$	5,375.00	69%
7140 - Medical & Health Svcs	\$	120.00	\$	2,160.00	\$	1,820.44	\$	10,720.00	\$	8,899.56	17%
7150 - Security Services	\$	702.00	\$	5,589.69	\$	5,386.00	\$	7,122.00	\$	1,736.00	76%
7160 - Entertainment Services	\$	-	\$	4,723.26	\$	-	\$	4,300.00	\$	4,300.00	0%
7180 - Business Services	\$	2,359.00	\$	53,005.09	\$	99,645.13	\$	180,532.00	\$	80,886.87	55%
7190 - Umpire/Referee Services	\$	-	\$	965.00	\$	1,620.00	\$	1,700.00	\$	80.00	95%
7210 - Subscriptions	\$	19.98	\$	1,195.56	\$	242.68	\$	3,017.00	\$	2,774.32	8%
7310 - Rents & Leases - Equip	\$	1,586.44	\$	10,771.44	\$	18,760.80	\$	50,870.00	\$	32,109.20	37%
7320 - Bldg/Field Leases & Rental	\$	-	\$	60.00	\$	-	\$	60.00	\$	60.00	0%
7410 - Division Supplies	\$	1,990.11	\$	14,458.24	\$	28,107.99	\$	35,940.00	\$	7,832.01	78%
7420 - Program/Event Supplies	\$	-	\$	-	\$	-	\$	50.00	\$	50.00	0%
7430 - Bingo Supplies	\$	494.61	\$	2,243.97	\$	2,785.45	\$	5,400.00	\$	2,614.55	52%
7440 - Sporting Goods	\$	930.03	\$	3,926.92	\$	4,264.36	\$	11,620.00	\$	7,355.64	37%
7450 - Arts and Craft Supplies	\$	-	\$	-	\$	431.86	\$	1,575.00	\$	1,143.14	27%
7460 - Training Supplies	\$	1,230.58	\$	525.12	\$	1,356.94	\$	4,770.00	\$	3,413.06	28%
7500 - Small Tools	\$	83.20	\$	1,314.84	\$	5,469.20	\$	6,000.00	\$	530.80	91%
7510 - Safety Supplies	\$	253.11	\$	1,256.03	\$	2,317.09	\$	4,619.00	\$	2,301.91	50%
7610 - Uniform Allowance	\$	208.99	\$	6,071.73	\$	15,301.42	\$	16,765.00	\$	1,463.58	91%
7620 - Safety Clothing	\$	-	\$	777.13	\$	2,789.85	\$	6,450.00	\$	3,660.15	43%
7710 - Conference&Seminar Staff	\$	-	\$	6,385.00	\$	3,367.93	\$	20,453.00	\$	17,085.07	16%
7715 - Conference&Seminar Board	\$	-	\$	815.00	\$	-	\$	2,475.00	\$	2,475.00	0%
7720 - Conference&Seminar Travel Exp	\$	287.48	\$	3,240.13	\$	3,479.21	\$	5,854.00	\$	2,374.79	59%
7725 - Out of Town Travel Board	\$	-	\$	351.23	\$	461.32	\$	2,970.00	\$	2,508.68	16%
7730 - Private Vehicle Mileage	\$	32.48	\$	334.49	\$	625.15	\$	4,882.00	\$	4,256.85	13%
7750 - Buses/Excursions	\$	-	\$	7,728.43	\$	4,652.85	\$	12,200.00	\$	7,547.15	38%
7760 - Tuition/Book Reimbursement	\$	-	\$	-	\$	-	\$	4,000.00	\$	4,000.00	0%
7810 - Utilities - Gas	\$	5,050.97	\$	24,710.53	\$	23,917.76	\$	49,413.00	\$	25,495.24	48%
7820 - Utilities - Water	\$	37,450.16	\$	461,915.61	\$	610,284.73	\$	905,155.00	\$	294,870.27	67%
7830 - Utilities - Electric	\$	11,592.34	\$	130,420.29	\$	131,043.29	\$	236,994.00	\$	105,950.71	55%
7840 - Airport Assessment Exp	\$	-	\$	1,265.00	\$	-	\$	14,000.00	\$	14,000.00	0%
7910 - Awards and Certificates	\$	-	\$	6,983.30	\$	5,403.76	\$	18,730.00	\$	13,326.24	29%
7920 - Meals for Staff Training	\$	74.96	\$	700.95	\$	740.48	\$	3,500.00	\$	2,759.52	21%
7930 - Employee Morale	\$	461.93	\$	2,920.58	\$	3,265.98	\$	5,500.00	\$	2,234.02	59%
7950 - COP Debt - PV Fields	\$	-	\$	133,265.89	\$	87,637.72	\$	293,214.00	\$	205,576.28	30%
7971 - Reserve Computer Fleet	\$	-	\$	5,000.00	\$	7,000.00	\$	7,000.00	\$	-	100%
7973 - Reserve Dry Period	\$	-	\$	65,203.00	\$	50,000.00	\$	50,000.00	\$	-	100%
7974 - Reserve Capital Improvements	\$	-	\$	20,000.00	\$	-	\$	-	\$	-	-
7975 - Reserve Repair/Oper/Admin	\$	-	\$	20,000.00	\$	50,000.00	\$	50,000.00	\$	-	100%
7976 - Reserve - Compensated Absence:	\$	-	\$	25,000.00	\$	25,000.00	\$	25,000.00	\$	-	100%
<b>Services and Supplies</b>	\$	<b>148,850.45</b>	\$	<b>2,562,200.11</b>	\$	<b>2,780,876.48</b>	\$	<b>4,439,888.00</b>	\$	<b>1,659,011.52</b>	<b>63%</b>
<b>YTD Comparison</b>						<b>218,676.37</b>					
<b>Capital</b>	\$	-	\$	-	\$	-	\$	-	\$	-	-
8400 - General Capital	\$	-	\$	5,380.00	\$	-	\$	200,585.00	\$	200,585.00	0%
8420 - Equip/Facility Replacement	\$	-	\$	-	\$	53,459.91	\$	55,000.00	\$	1,540.09	97%
8502 - Freedom Dog Park	\$	-	\$	3,868.74	\$	-	\$	-	\$	-	-
8505 - Valle Lindo Court Resurface	\$	-	\$	513.32	\$	-	\$	-	\$	-	-
8506 - Epoxy Pool Deck	\$	-	\$	527.44	\$	-	\$	-	\$	-	-
8507 - Lokker Playground	\$	-	\$	14,595.00	\$	626,601.11	\$	630,471.08	\$	3,869.97	99%
8509 - PV Fields Sewer Lift Stations	\$	-	\$	111,267.13	\$	-	\$	-	\$	-	-
8517 - Community Center Alarm	\$	-	\$	-	\$	-	\$	120,000.00	\$	120,000.00	0%
8518 - Bob Kildee Parking Lot	\$	-	\$	-	\$	-	\$	117,089.00	\$	117,089.00	0%
8519 - Cam Grove Parking Lot	\$	-	\$	-	\$	-	\$	110,063.00	\$	110,063.00	0%
8520 - Cam Grove BBQ	\$	33,345.00	\$	-	\$	33,345.00	\$	30,000.00	\$	(3,345.00)	111%
8521 - Dos Caminos Parking Lot	\$	-	\$	-	\$	-	\$	30,000.00	\$	30,000.00	0%
8522 - Mel Vincent Parking Lot	\$	-	\$	-	\$	-	\$	27,000.00	\$	27,000.00	0%
8523 - Pitts Ranch Tennis Court Resur	\$	-	\$	-	\$	-	\$	40,000.00	\$	40,000.00	0%
8524 - Pitts Ranch Parking Lot	\$	-	\$	-	\$	-	\$	25,000.00	\$	25,000.00	0%
8525 - Calleguas Playground	\$	41,666.64	\$	-	\$	41,666.64	\$	131,490.00	\$	89,823.36	32%
8526 - PV Parking Lot	\$	-	\$	-	\$	-	\$	186,000.00	\$	186,000.00	0%
8527 - PV Field VFD Replacement	\$	-	\$	-	\$	40,226.48	\$	50,000.00	\$	9,773.52	80%
8528 - Springville Iron Fence Replace	\$	-	\$	-	\$	-	\$	80,000.00	\$	80,000.00	0%
8530 - Quito Playground	\$	66,686.80	\$	-	\$	66,686.80	\$	202,925.00	\$	136,238.20	33%
<b>Capital</b>	\$	<b>141,698.44</b>	\$	<b>136,151.63</b>	\$	<b>861,985.94</b>	\$	<b>2,035,623.08</b>	\$	<b>1,173,637.14</b>	<b>42%</b>
<b>YTD Comparison</b>						<b>725,834.31</b>					
<b>Total Expenses</b>	\$	<b>645,614.63</b>	\$	<b>5,915,919.00</b>	\$	<b>7,158,480.62</b>	\$	<b>12,092,677.08</b>	\$	<b>4,934,196.46</b>	<b>59%</b>
<b>YTD Comparison</b>						<b>1,242,561.62</b>					
<b>Revenue Total</b>	\$	<b>165,369.85</b>	\$	<b>6,872,332.04</b>	\$	<b>7,291,462.28</b>	\$	<b>11,545,086.00</b>	\$	<b>4,253,623.72</b>	<b>63%</b>
<b>Expense Total</b>	\$	<b>645,614.63</b>	\$	<b>5,915,919.00</b>	\$	<b>7,158,480.62</b>	\$	<b>12,092,677.08</b>	\$	<b>4,934,196.46</b>	<b>59%</b>
<b>YTD Revenue-Expenses</b>	\$		\$	<b>956,413.04</b>	\$	<b>132,981.66</b>					
<b>YTD Comparison</b>						<b>(823,431.38)</b>					

General Ledger  
20 - Assessment Fund  
February 2025 66.7%

Account-Description	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
<b>Revenue</b>						
	\$ -	\$ -	\$ -	\$ -	\$ -	-
5310 - Interest Earnings	\$ 3,798.82	\$ 31,973.45	\$ 32,649.84	\$ 35,000.00	\$ 2,350.16	93%
5500 - Assessment Revenue	\$ -	\$ 741,976.95	\$ 758,920.22	\$ 1,341,735.00	\$ 582,814.78	57%
<b>Revenue</b>	\$ 3,798.82	\$ 773,950.40	\$ 791,570.06	\$ 1,376,735.00	\$ 585,164.94	57%
<b>YTD Comparison</b>			\$ 17,619.66			
<b>Personnel</b>						
	\$ -	\$ -	\$ -	\$ -	\$ -	-
6100 - Full Time Salaries	\$ -	\$ 50,780.14	\$ -	\$ -	\$ -	-
6108 - Cell Phone Allowance	\$ -	\$ 132.93	\$ -	\$ -	\$ -	-
6110 - Part-Time Salaries	\$ -	\$ 3,749.34	\$ -	\$ -	\$ -	-
6120 - Retirement	\$ -	\$ 9,932.61	\$ -	\$ -	\$ -	-
6130 - Employee Insurance	\$ -	\$ 10,870.97	\$ -	\$ -	\$ -	-
6140 - Workers Compensation	\$ -	\$ 6,053.26	\$ -	\$ -	\$ -	-
<b>Personnel</b>	\$ -	\$ 81,519.25	\$ -	\$ -	\$ -	-
<b>YTD Comparison</b>			\$ (81,519.25)			
<b>Services and Supplies</b>						
	\$ -	\$ -	\$ -	\$ -	\$ -	-
6610 - Building Repair	\$ -	\$ 2,355.55	\$ -	\$ -	\$ -	-
6709 - Incidental Costs - Assess	\$ -	\$ 11,269.13	\$ 10,567.89	\$ 19,444.00	\$ 8,876.11	54%
6710 - Grounds Maintenance	\$ -	\$ 39,156.33	\$ 42,494.08	\$ 78,293.00	\$ 35,798.92	54%
6719 - Tree Care	\$ 1,900.00	\$ 43,845.79	\$ 99,274.71	\$ 120,000.00	\$ 20,725.29	83%
6720 - Contracted LS Services	\$ 45,312.15	\$ 254,535.52	\$ 325,649.62	\$ 610,938.00	\$ 285,288.38	53%
6722 - Park Amenities - Assess	\$ 54,057.73	\$ -	\$ 59,944.92	\$ 60,000.00	\$ 55.08	100%
6740 - Rubbish & Refuse	\$ -	\$ 1,894.78	\$ -	\$ -	\$ -	-
6950 - Bank & Registration Fees	\$ -	\$ -	\$ -	\$ 70.00	\$ 70.00	0%
6960 - Approp Redev/Collection	\$ -	\$ 1,844.30	\$ 1,892.17	\$ 3,500.00	\$ 1,607.83	54%
7310 - Rents & Leases - Equip	\$ -	\$ 846.65	\$ -	\$ -	\$ -	-
7950 - COP Debt - PV Fields	\$ -	\$ 408,779.69	\$ 460,554.69	\$ 460,555.00	\$ 0.31	100%
<b>Services and Supplies</b>	\$ 101,269.88	\$ 764,527.74	\$ 1,000,378.08	\$ 1,352,800.00	\$ 352,421.92	74%
<b>YTD Comparison</b>			\$ 235,850.34			
<b>Total Expenses</b>	\$ 101,269.88	\$ 846,046.99	\$ 1,000,378.08	\$ 1,352,800.00	\$ 352,421.92	74%
<b>YTD Comparison</b>			\$ 154,331.09			
<b>Revenue Total</b>	\$ 3,798.82	\$ 773,950.40	\$ 791,570.06	\$ 1,376,735.00	\$ 585,164.94	57%
<b>Expense Total</b>	\$ 101,269.88	\$ 846,046.99	\$ 1,000,378.08	\$ 1,352,800.00	\$ 352,421.92	74%
<b>YTD Revenue-Expenses</b>		\$ (72,096.59)	\$ (208,808.02)			
<b>YTD Comparison</b>			\$ (136,711.43)			



General Ledger  
30 - Park Dedication Fund  
February 2025 66.7%

Account-Description	Period Amount	One Year Prior Actual	Year to Date	Budget	% of Budget Used	Budget Remaining	% of Budget Used
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
5310 - Interest Earnings	\$ 12,909.83	\$ 265,932.61	\$ 191,484.98	\$ 200,000.00	95.74	\$ 8,515.02	96%
<b>Revenue</b>	\$ 12,909.83	\$ 265,932.61	\$ 191,484.98	\$ 200,000.00	95.74	\$ 8,515.02	96%
<b>YTD Comparison</b>			\$ (74,447.63)				
<b>Capital</b>	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
8493 - Pickleball Sports Complex	\$ 29,520.48	\$ 152,799.82	\$ 53,693.85	\$ 1,100,000.00	4.88	\$ 1,046,306.15	5%
8504 - Multi-Generation Center	\$ -	\$ -	\$ -	\$ 1,000,000.00	-	\$ 1,000,000.00	0%
8510 - Senior Center Improvements	\$ -	\$ 16,402.80	\$ -	\$ -	-	\$ -	-
8511 - Senior/Community Center Enhanc	\$ 999.75	\$ -	\$ 313,958.10	\$ 355,964.00	88.20	\$ 42,005.90	88%
8513 - Community Ctr/Classroom Enhanc	\$ -	\$ -	\$ -	\$ 244,193.00	-	\$ 244,193.00	0%
8529 - Freedom Park ADA Bathroom	\$ 583.92	\$ -	\$ 632.41	\$ 500,000.00	0.13	\$ 499,367.59	0%
<b>Capital</b>	\$ 31,104.15	\$ 169,202.62	\$ 368,284.36	\$ 3,200,157.00	93.21	\$ 2,831,872.64	12%
<b>YTD Comparison</b>			\$ 199,081.74				
<b>Total Expenses</b>	\$ 31,104.15	\$ 169,202.62	\$ 368,284.36	\$ 3,200,157.00	93.21	\$ 2,831,872.64	12%
<b>YTD Comparison</b>			\$ 199,081.74				
<b>Revenue Total</b>	\$ 12,909.83	\$ 265,932.61	\$ 191,484.98	\$ 200,000.00	95.74	\$ 8,515.02	96%
<b>Expense Total</b>	\$ 31,104.15	\$ 169,202.62	\$ 368,284.36	\$ 3,200,157.00	93.21	\$ 2,831,872.64	12%
<b>YTD Revenue-Expenses</b>		\$ 96,729.99	\$ (176,799.38)				
<b>YTD Comparison</b>			\$ (273,529.37)				

Date Received	Amount	Amount Earmarked	Developer	Development Case #	Amount Expended	Balance	Allocation Date
7/31/14	\$ 615,709.00	\$ 720,600.00	AMLI Residential	Springville (RPD-173)	\$ 615,709.00	\$ -	7/31/2019
1/31/15	\$ 2,250,489.70	\$ 2,250,489.70	Fairfield LLC		\$ 2,223,671.82	\$ 26,817.88	1/31/2020
8/8/16	\$ 2,649,209.00	\$ 3,200,000.00	Comstock/Elacora Mission Oaks		\$ 2,053,058.59	\$ 596,150.41	8/8/2021
8/10/16	\$ 474,353.00	\$ 629,500.00	KB Homes		\$ 231,108.98	\$ 243,244.02	8/10/2021
6/7/18	\$ 21,612.25	\$ 21,612.25	Crestview		\$ 21,612.25	\$ -	6/7/2023
6/27/18	\$ -	\$ -	Aldersgate Construction		\$ -	\$ -	REFUNDED
3/6/19	\$ 35,242.00	\$ 70,484.00	Habitat for Humanity	Barry St (RPD-203)	\$ -	\$ 35,242.00	9/17/2024
9/12/19	\$ -	\$ -	Aldersgate Construction		\$ -	\$ -	REFUNDED
11/21/19	\$ 1,264,500.00	\$ 1,500,000.00	Shea Homes		\$ 632.41	\$ 1,263,867.59	11/21/2024
7/29/22	\$ 2,840,447.45	\$ -	Williams Homes		\$ -	\$ 2,840,447.45	7/29/2027
8/5/22	\$ 347,625.00	\$ -	Somis Ranch Phase 1		\$ -	\$ 347,625.00	8/5/2027
10/20/22	\$ 278,100.00	\$ -	Somis Ranch Phase 2		\$ -	\$ 278,100.00	10/20/2027
3/15/23	\$ 313,508.00	\$ -	Barry 60 LP		\$ -	\$ 313,508.00	3/15/2028
	\$ 1,068,715.46	\$ -	Interest Account		\$ -	\$ 1,068,715.46	
<b>Total</b>	<b>\$ 12,159,510.86</b>	<b>\$ 8,392,685.95</b>			<b>\$ 5,145,793.05</b>	<b>\$ 7,013,717.81</b>	

General Ledger  
40 - Park Impact Fees Fund  
February 2025 66.7%

Account-Description	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
<b>Revenue</b>						
	\$ -	\$ -	\$ -	\$ -	\$ -	-
5310 - Interest Earnings	\$ 7,237.36	\$ 55,473.31	\$ 70,660.40	\$ 65,000.00	\$ (5,660.40)	109%
5450 - Park Impact Fees	\$ 8,159.33	\$ 1,773,374.00	\$ 28,178.55	\$ -	\$ (28,178.55)	-
<b>Revenue</b>	<b>\$ 15,396.69</b>	<b>\$ 1,828,847.31</b>	<b>\$ 98,838.95</b>	<b>\$ 65,000.00</b>	<b>\$ (33,838.95)</b>	<b>152%</b>
<b>YTD Comparison</b>			\$ (1,730,008.36)			
<b>Services and Supplies</b>	\$ -	\$ -	\$ -	\$ -	\$ -	-
6951 - Administrative Fee	\$ -	\$ -	\$ 72,572.75	\$ -	\$ (72,572.75)	-
<b>Services and Supplies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 72,572.75</b>	<b>\$ -</b>	<b>\$ (72,572.75)</b>	<b>-</b>
<b>YTD Comparison</b>			\$ 72,572.75			
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 72,572.75</b>	<b>\$ -</b>	<b>\$ (72,572.75)</b>	<b>-</b>
<b>YTD Comparison</b>			\$ 72,572.75			
<b>Revenue Total</b>	<b>\$ 15,396.69</b>	<b>\$ 1,828,847.31</b>	<b>\$ 98,838.95</b>	<b>\$ 65,000.00</b>	<b>\$ (33,838.95)</b>	<b>152%</b>
<b>Expense Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 72,572.75</b>	<b>\$ -</b>	<b>\$ (72,572.75)</b>	<b>-</b>
<b>YTD Revenue-Expenses</b>		<b>\$ 1,828,847.31</b>	<b>\$ 26,266.20</b>			
<b>YTD Comparison</b>			\$ (1,802,581.11)			

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

**TO: BOARD OF DIRECTORS**

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

**DATE: April 2, 2025**

**SUBJECT: CONSIDERATION AND ADOPTION OF RESOLUTION  
NO. 780 PROCLAIMING APRIL 2025 AS ARBOR  
MONTH**

**BACKGROUND**

Over 140 years ago, Morton Sterling celebrated the first “Arbor Day” in Lincoln, Nebraska. Ever since, the holiday has spread throughout the country and the world. The holiday was originally created to raise public awareness about the value of trees and environmental stewardship. The National Arbor Day Foundation continues to provide valuable research and outreach materials to provide the public with a full understanding of the costs and benefits of tree planting and restoration. District staff utilize this information to provide educational community tree-planting events. Each year, the Board has declared April as “Arbor Month” to celebrate trees and their importance to the District.

**ANALYSIS**

This proclamation acknowledges the District’s continued efforts in educating the public on the value of trees in the urban environment. Staff utilizes tree care professionals and educational material provided by the National Arbor Day Foundation to educate the community on the benefits and value of trees. To further emphasize the importance of trees as a means to the health and well-being of our community, the Pleasant Valley Recreation and Park District has not only extended Arbor Day to a monthlong celebration but is committed to planting 20 trees at parks throughout the District.

**FISCAL IMPACT**

There is no fiscal impact to the District.

**STRATEGIC PLAN COMPLIANCE**

Meets 2021-2026 Strategic Plan Goal and Strategy

- 1.4.B. Increase opportunities for people to interact regularly with green spaces, water, and other natural environment within the parks system.

**RECOMMENDATION**

It is recommended that the Board adopt Resolution No. 780, proclaiming April 2025 as Arbor Month to emphasize the health and essentiality of trees to the well-being of the District’s community.

**ATTACHMENT**

- 1) Resolution No. 780 (1 page)

**RESOLUTION NO. 780  
OF THE BOARD OF DIRECTORS  
OF PLEASANT VALLEY RECREATION & PARK DISTRICT**

***DECLARING APRIL 2025  
ARBOR MONTH***

**WHEREAS**, the Pleasant Valley Recreation and Park District understands the benefits of trees within the community; and

**WHEREAS**, in 1872, J. Sterling Morton proposed to the Nebraska Board of Agriculture that a special day be set aside for the planting of trees; and

**WHEREAS**, the holiday called Arbor Day was first observed with the planting of more than a million trees in Nebraska; and

**WHEREAS**, Arbor Day is now observed throughout the nation and the world, and trees can lower our heating and cooling costs, moderate the temperature, clean the air, produce oxygen and provide habitat for wildlife; and

**WHEREAS**, trees in our community increase property values, enhance economic vitality of business areas, and wherever planted are a source of joy and spiritual renewal; and

**NOW THEREFORE WE**, the Pleasant Valley Recreation and Park District Board of Directors, do hereby proclaim the month of April 2025 as Arbor Month, extending Arbor Day to a full month to emphasize how essential trees are to the health and well-being of the District's community.

Passed and Adopted this 2<sup>nd</sup> day of April 2025.

\_\_\_\_\_  
Bev Dransfeldt, Chair

\_\_\_\_\_  
Robert Kelley, Vice-Chair

\_\_\_\_\_  
Elaine Magner, Secretary

\_\_\_\_\_  
Nick Fernandez, Director

\_\_\_\_\_  
David Schlangen, Director

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

**TO: BOARD OF DIRECTORS**

**FROM: MARY OTTEN, GENERAL MANAGER**  
**By: Jessica A. Puckett, CPRE, Administrative Analyst**

**DATE: April 2, 2025**

**SUBJECT: CONSIDERATION AND APPROVAL OF DESIGN  
OPTIONS FOR FREEDOM PARK  
RESTROOM/CONCESSION STAND REMODEL**

**SUMMARY**

The westside restroom and concession stand facility at Freedom Park has become outdated and non-compliant with ADA standards. BOA Architecture was selected to assess the facility and provide design options with associated cost estimates for the renovation of the existing structure and the potential replacement of the structure with a prefabricated building. Preliminary option estimates are now ready for selection by the Board.

**BACKGROUND**

The property, now known as Freedom Park, was originally part of a larger federal landholding and was conveyed for public use in 1976 by the U.S. Secretary of the Interior through a quitclaim deed. Since that time, the Pleasant Valley Recreation and Park District has maintained the land as a park and recreation area which serves as a cornerstone for community recreation in Camarillo.

While the volume and variety of activities offered by the District has expanded over the years, so too have the demands on park infrastructure. The westside restroom and concession stand facility, originally constructed decades ago, has become outdated and non-compliant with Americans with Disabilities Act (ADA) standards.

To address this issue, the FY 2024-2025 Fund 30 Quimby Budget allocated \$500,000 to redesign and renovate the structure. The project aims to improve accessibility, safety, and overall functionality, supporting both everyday park users and large-scale events that rely on these amenities. The Board of Directors approved a contract to BOA Architecture on February 5, 2025, to provide architectural design services to assess the needs, possible costs and design(s) for a complete remodel or demolition of the existing restroom and concession stand facility. The outcome of this project will ensure that Freedom Park continues to meet the needs of the growing community for years to come.

**ANALYSIS**

The District issued an RFP on November 12, 2024, for architectural design services to develop two design options. The goal of the project is to improve functionality and accessibility while ensuring the facility meets modern standards.

1. **Retrofit/Remodel Option:** Renovate the existing structure to meet ADA compliance and operational needs.
2. **Replacement Option:** Demolish the existing structure and replace it with a prefabricated building designed to meet current standards.

BOA Architecture has completed surveying and assessing the current roughly 1,600 sq. ft structure and provided the following analysis, Rough Order of Magnitude (ROM) cost estimates and recommendations for both options.

### **Overall General Assessment**

The overall structural integrity of the building is in good condition, with the roof in excellent condition as it was replaced in 2019. However, each restroom has an existing opening or cutout in the roof, leaving the interior open to incoming elements such as rainwater. BOA is recommending covering these openings with caps to protect the flooring of the restrooms from unnecessary deterioration. The exterior walls of the structure as well as the interior plumbing are sound and do not require any repair or replacement work. Additionally, BOA is recommending the installation of a galvanized metal awning around the entire exterior of the building to protect the exterior walls and doors, as the current roofing structure lacks an overhang to shield them from water damage.

### **Option No. 1 – Retrofit/Remodel - \$767,859.43:**

The current structure is non-ADA compliant in multiple areas, both internally and externally. In addition to the requirements listed in the Request for Proposal that will bring the facility into ADA compliance, BOA is recommending the following additional improvements to renovate the structure and surrounding pathways/flatwork:

#### **Interior Improvements**

- Replacement of the concrete floor slabs in the Men's and Women's Restrooms, and in the back storage room of the Snack Bar where the three-compartment sink is located.
- Going beyond the ideal preference of stalls in each bathroom by fitting in one additional stall in the Women's Restroom and one additional urinal in the Men's Restroom.
- Installation of a new floor sink and drain in the Snack Bar.
- New gates to the Women's and Men's Restrooms and new door types for the Maintenance Storage Room, Snack Bar Storage Room and Snack Bar roll-up door.
- Replacement of all interior restroom fixtures (sinks, toilets, urinals, knobs, etc.).
- New 34" high countertop and shelving in the Snack Bar.
- Painting of all interior rooms.

#### **Exterior Improvements**

- New galvanized metal awning at the building eave to protect exterior walls and doors.
- New dormer vent caps over the existing openings in the Men's & Women's Restrooms to prevent exposure to rain and outside elements.
- Three (3) solar tubes per restroom that will provide natural sunlight into the restrooms.
- New exterior roof canopy over the snack bar to provide shade cover for customers waiting to order.
- Replacement of existing concrete surrounding the entire structure, which will provide the ADA 2% maximum slope requirement.

- A new walkway on the southwest side of the facility to meet ADA compliance requirements.
- Painting of the entire exterior of the structure.

With the existing structural integrity in good condition, these improvements should extend the life of the structure for an additional 30 to 50 years. The estimated cost includes a 15% contingency (\$100,155.58), insurance/bonding cost at 1.75% (\$11,483.85), and a general conditions/overhead cost at 20% (\$109,370).

**Option No. 2 – Replacement - \$2,278,904.40:**

To replace the current structure with a prefabricated 1,600 sf building is estimated at roughly \$1,280,000 with a unit cost of \$800 per square foot. Site work improvements will be required beyond the direct cost of the building itself. A prefabricated shade structure is added for a cost of \$165,000. Like Option No. 1, the estimated cost includes a 15% contingency (\$297,248.40), insurance/bonding cost at 2% (\$38,856), and a general conditions/overhead cost at 20% (\$323,800). Staff inquired with BOA what the cost would be if the footprint of the structure is reduced in size, in hopes of reducing the cost of the building. BOA confirmed the unit cost would increase to an estimated \$1,200 per square foot from \$800 per square foot as the only spacing that could realistically be reduced is the storage rooms which does not contain any plumbing, therefore, the reduced footprint would then prompt the cost of relocating piping for the restrooms and snack bar fixtures to accommodate the new, smaller layout.

Both options provide the District with an overall ADA-compliant structure with an improved look to the facility, thus meeting the overall vision for the project.

**FISCAL IMPACT**

The District initially allocated \$500,000 for the project in the FY 2024-2025 Quimby Budget. \$68,200 has been committed for the cost of design services and *limited* construction contract administration to BOA Architecture leaving a remaining budget of **\$431,800**. Regardless of which option is chosen, additional funding will need to be dedicated to implement the project.

The ROM estimates do include landscape/hardscape costs and 15% contingency costs, however, they do not include the costs of permitting nor construction management. These will be additional costs.

	<b>Option ROM Estimate</b>	<b>Est. Permit Fees</b>	<b>Design Costs</b>	<b>Construction Mgmt. Costs</b>	<b>Total Cost</b>
1.	\$ 767,859.43	\$ 8,000	\$ 68,200	\$ 85,000	<b>\$ 929,059.43</b>
2.	\$ 2,278,904.40	\$ 8,000	\$ 68,200	\$ 235,510.44	<b>\$ 2,590,614.84</b>

**STRATEGIC PLAN COMPLIANCE**

Meets 2021-2026 Strategic Plan Goal and Strategies

- 3.1: Modernize park facilities to meet population growth and design standards.
- 3.4.C: Prioritize improvements at Freedom Park.

### **RECOMMENDATION**

It is recommended that the Board of Directors provide direction to Staff with their preferred selection of either Option No. 1 to Renovate the existing Restroom/Snack Bar structure or Option No. 2 to Replace the current structure with a new prefabricated structure.

### **ATTACHMENTS**

- 1) PVRPD Freedom Park Restrooms 3.12.25 (1 page)
- 2) PVRPD Freedom Park Renovation Building – ROM Estimate 3-19-25 (3 pages)
- 3) PVRPD Freedom Park Prefab Building – ROM Estimate 3-19-25 (1 page)





# Freedom Park Restroom & Snack Bar Renovation

## Statement of Probable Construction Cost, ROM @ Schematic

Facility Location		City Project Manager		Date		
480 Skyway Dr, Camarillo, CA 93010		Mathew Parker		03/19/25		
Work Description		BOA Project Manager		BOA Job:		
Renovation of Restroom & Snack Bar Building		Leo Arteaga		3153		
Div.	Work Description	Units	Qty.	Unit Cost	Subtotal Cost	Division Subtotal
<b>1</b>	<b>General Requirements</b>					
	See General Conditions following Subtotal of all items	N/A	N/A	\$0.00	\$0.00	
	<b>Subtotal Division 1</b>					\$0.00
<b>2</b>	<b>Site Work/Building</b>					
	Mobilization	ls	1	\$ 50,000.00	\$ 50,000.00	
	Site: sawcut and remove existing concrete	ls	1	\$5,000.00	\$5,000.00	
	Building demo/removal: sawcut & remove concrete, doors, gates, plumbing fixtures, cap utilities, counters light fixtures, gyp board, skylights selective demolition	ls	1	\$25,000.00	\$25,000.00	
	temporary restroom w/ cleaning service (2-ADA & 5 Standard)	ls	1	\$12,000.00	\$12,000.00	
	Asbestos/LEAD/Microbial abatement	NIC	ea	1	\$0.00	\$0.00
	<b>Subtotal Division 2</b>					\$ 92,000.00
<b>3</b>	<b>Concrete</b>					
	exterior concrete walkway, 4" thick	sf	2385	\$20.00	\$47,700.00	
	new interior 4" thick concrete slab over sand base	sf	510	\$25.00	\$12,750.00	
	<b>Subtotal Division 3</b>					\$60,450.00
<b>4</b>	<b>Masonry (Not Used)</b>					
<b>5</b>	<b>Metals</b>					
	metal screen louvers above gates	lf	25	\$180.00	\$4,500.00	
	<b>Subtotal Division 5</b>					\$4,500.00
<b>6</b>	<b>Woods and Plastics</b>					
	Wood framing & plywood at new roof overhang	ls	1	\$26,000.00	\$26,000.00	
	Fascia trim (miratec)	ls	1	\$4,000.00	\$4,000.00	
	<b>Subtotal Division 6</b>					\$30,000.00
<b>7</b>	<b>Thermal and Moisture Protection</b>					
	Pipe insulation wrap under lavatory	ea	3	\$250.00	\$750.00	
	Galvanize metal awning at roof perimeter	lf	155	\$150.00	\$23,250.00	
	asphalt shingle system at new roof extension	sf	260	\$16.00	\$4,160.00	
	New solar tubes	ea.	6	\$2,000.00	\$12,000.00	
	new dormer vent cap	ea	2	\$4,000.00	\$8,000.00	
	asphalt shingle system at new roof extension	sf	260	\$16.00	\$4,160.00	
	new 20 ga flashing	ls	1	\$1,500.00	\$1,500.00	
	<b>Subtotal Division 7</b>					\$53,820.00
<b>8</b>	<b>Doors and Windows</b>					
	new roll-up security doors	ea	2	\$12,000.00	\$24,000.00	

# Freedom Park Restroom & Snack Bar Renovation

## Statement of Probable Construction Cost, ROM @ Schematic

Facility Location		City Project Manager		Date		
480 Skyway Dr, Camarillo, CA 93010		Mathew Parker		03/19/25		
Work Description		BOA Project Manager		BOA Job:		
Renovation of Restroom & Snack Bar Building		Leo Arteaga		3153		
Div.	Work Description	Units	Qty.	Unit Cost	Subtotal Cost	Division Subtotal
	single hollow metal door, door frame, and door hardware	ea	3	\$5,000.00	\$15,000.00	
	double hollow metal door, door frame, and door hardware	ea	2	\$10,000.00	\$20,000.00	
	metal gate and gate hardware	ea	2	\$8,000.00	\$16,000.00	
	restroom gate wall latch	ea	2	\$600.00	\$1,200.00	
<b>Subtotal Division 8</b>						<b>\$76,200.00</b>
<b>9</b>	<b>Finishes</b>					
	<b>Wall/Ceiling Finishes:</b>					
	gyp.bd at walls, ceiling and patching	ls	1	\$3,500.00	\$3,500.00	
	pressure wash existing cmu walls interior & exterior of bldg.	ls	1	\$2,500.00	\$2,500.00	
	Paint/caulking - interior	ls	1	\$14,000.00	\$14,000.00	
	Paint exterior CMU walls and fascia	ls	1	\$9,000.00	\$9,000.00	
	Wall tile w/ base tile at interior walls	sf	600	\$40.00	\$24,000.00	
	Countertop	sf	43	\$160.00	\$6,880.00	
	<b>Floor Finishes:</b>					
	new floor tile	sf	102	\$40.00	\$4,080.00	
	grinding of concrete	ls	1	\$5,000.00	\$5,000.00	
<b>Subtotal Division 9</b>						<b>\$68,960.00</b>
<b>10</b>	<b>Building Specialties</b>					
	Restroom signage on wall & door	ea	2	\$500.00	\$1,000.00	
	Access panel for plumbing valves	ea	2	\$350.00	\$700.00	
	Surface mounted soap dispenser	ea	4	\$350.00	\$1,400.00	
	surface mounted mirror	ea	3	\$800.00	\$2,400.00	
	1-1/2" dia. grab bar, stainless steel, 42"x54"	ea	2	\$1,000.00	\$2,000.00	
	Seat Cover Dispenser - Surface mounted	ea	5	\$350.00	\$1,750.00	
	Toilet Tissue Dispenser	ea	5	\$350.00	\$1,750.00	
	Toilet partitions, solid fenolic, accessible	ea	2	\$2,500.00	\$5,000.00	
	Toilet partitions, solid fenolic	ea	3	\$2,000.00	\$6,000.00	
	Solid phenolic urinal partition	ea	2	\$1,000.00	\$2,000.00	
	Baby Changing Station - Surface mounted	ea	2	\$1,650.00	\$3,300.00	
<b>Subtotal Division 10</b>						<b>\$27,300.00</b>
<b>11</b>	<b>Equipment</b>					
	Stainless Steel wall mount shelf 12x48	ea	1	\$345.00	\$345.00	
	Stainless Steel wall mount shelf 14x48	ea	1	\$375.00	\$375.00	
	Air Curtain 42" wide	ea	2	\$4,250.00	\$8,500.00	
	Air Curtain 84" wide	ea	2	\$6,500.00	\$13,000.00	
<b>Subtotal Division 11</b>						<b>\$22,220.00</b>
<b>12</b>	<b>Furnishings (Not Used)</b>					
<b>13</b>	<b>Special Construction (Not Used)</b>					
<b>14</b>	<b>Conveying Systems (Not Used)</b>					
<b>22</b>	<b>Plumbing</b>					
	Supply, drain, vent piping, shut-off valve, hose bib	ls	1	\$15,000.00	\$15,000.00	

# Freedom Park Restroom & Snack Bar Renovation

## Statement of Probable Construction Cost, ROM @ Schematic

<b>Facility Location</b>		<b>City Project Manager</b>		<b>Date</b>		
480 Skyway Dr, Camarillo, CA 93010		Mathew Parker		03/19/25		
<b>Work Description</b>		<b>BOA Project Manager</b>		<b>BOA Job:</b>		
Renovation of Restroom & Snack Bar Building		Leo Arteaga		3153		
Div.	Work Description	Units	Qty.	Unit Cost	Subtotal Cost	Division Subtotal
	Lavatory, wall mounted	ea.	3	\$2,000.00	\$6,000.00	
	Faucet	ea.	3	\$800.00	\$2,400.00	
	Water closet, wall mounted w/ flushometer	ea.	5	\$2,800.00	\$14,000.00	
	Urinal, wall mounted w/ flushometer	ea.	2	\$2,200.00	\$4,400.00	
	handwash Sink w/ faucet	ea.	1	\$1,200.00	\$1,200.00	
	Floor sink w/ trap primer & cover	ea.	1	\$1,800.00	\$1,800.00	
	Floor drain w/ trap primer & covers	ea.	2	\$1,500.00	\$3,000.00	
	Hose Bib	ea.	2	\$800.00	\$1,600.00	
<b>Subtotal Division 22</b>						<b>\$49,400.00</b>
<b>23</b>	<b>Mechanical Systems (Not Used)</b>					
	HVAC - Not Included	ea.	0	\$0.00	\$0.00	
<b>Subtotal Division 23</b>						<b>\$0.00</b>
<b>26</b>	<b>Electrical</b>					
	Service, power, switching, distribution, outlets	ls	1	\$20,000.00	\$20,000.00	
	It communications conduit only	ls	1	\$4,000.00	\$4,000.00	
	Occupancy sensor	ea	4	\$350.00	\$1,400.00	
	LED light fixtures; 12"x48" linear recess mount	ea	18	\$1,400.00	\$25,200.00	
	LED light fixtures; wall surface mount, vandal resistant	ea	6	\$1,400.00	\$8,400.00	
	Hand Dryer	ea	2	\$1,500.00	\$3,000.00	
<b>Subtotal Division 26</b>						<b>\$62,000.00</b>
<b>SUBTOTAL</b>						<b>\$546,850.00</b>
General conditions/overhead/profit @ 20%					\$109,370.00	
<b>SUBTOTAL, INCLUDING GC/O/P</b>						<b>\$656,220.00</b>
Bond/insurance @ 1.75%					\$11,483.85	
<b>SUBTOTAL, INCLUDING GC/O/P + B/I</b>						<b>\$667,703.85</b>
Contingency @ 15%					\$100,155.58	
<b>TOTAL, INCLUDING GC/O/P + B/I + C</b>						<b>\$767,859.43</b>
<b>EXCLUSIONS:</b>		ARTWORK, FURNISHING, FURNITURE, LANDSCAPE/IRRIGATION				
		EMERGENCY GENERATOR, DATA/COMMUNICATIONS,				
		FIRE ALARM, SECURITY ALARM, AND ASBESTOS ABATEMENT				

# Freedom Park Prefab Restroom & Snack Bar Bldg.

## Statement of Probable Construction Cost, ROM @ Schematic

<b>Facility Location</b> 480 Skyway Dr, Camarillo, CA 93010		<b>City Project Manager</b> Mathew Parker			<b>Date</b> 03/19/25	
<b>Work Description</b> New Prefab Restroom & Snack Bar Building		<b>BOA Project Manager</b> Leo Arteaga			<b>BOA Job:</b> 3153	
Div.	Work Description	Units	Qty.	Unit Cost	Subtotal Cost	Division
1	<b>General Requirements</b> See General Conditions following Subtotal of all items	N/A	N/A	0	0	
	<b>Subtotal Division 1</b>					0
2	<b>Site Work Improvements</b>					
	Mobilization	ls	1	\$ 60,000.00	\$ 60,000.00	
	Site: sawcut and remove existing concrete	ls	1	\$5,000.00	\$5,000.00	
	grading & site work	ls	1	\$25,000.00	\$25,000.00	
	trench, connection for sewer, water, electrical, & refinish paving	ls	1	\$12,000.00	\$12,000.00	
	Building: demo entire building; remove concrete, doors, gates, plumbing fixtures, cap utilities, counters, light fixtures gyp board, skylights, etc, & selective demolition	ls	1	\$60,000.00	\$60,000.00	
	temporary restroom w/ cleaning service (2-ADA & 5 Standard)	ls	1	\$12,000.00	\$12,000.00	
	Asbestos/LEAD/Microbial abatement NIC	ea	1	\$0.00	\$0.00	
	<b>Subtotal</b>					\$ 174,000.00
13	<b>Special Construction, Prefab Engineered Bldgs &amp; Structures</b>					
	Prefab shade structure	ea	1	\$165,000.00	\$165,000.00	
	Prefab restroom building; delivery, install	sf	1600	\$800.00	\$1,280,000.00	
	<b>Subtotal Division 13</b>					\$1,445,000.00
	<b>SUBTOTAL</b>					\$1,619,000.00
	General conditions/overhead/profit @ 20%				\$323,800.00	
	<b>SUBTOTAL, INCLUDING GC/O/P</b>					\$1,942,800.00
	Bond/insurance @ 2%				\$38,856.00	
	<b>SUBTOTAL, INCLUDING GC/O/P + B/I</b>					\$1,981,656.00
	Contingency @ 15%				\$297,248.40	
	<b>TOTAL, INCLUDING GC/O/P + B/I + C</b>					<b>\$2,278,904.40</b>

**EXCLUSIONS:** ASBESTOS, HAZARDOUS MATERIAL ABATEMENT, ARTWORK, ARTWORK, FURNISHING, FURNITURE, BLINDS, WINDOW COVERING BUILDING SECURITY ALARM SYSTEM, DATA/COMPUTER COMMUNICATIONS, RADIO, EMERGENCY GENERATOR

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

**TO: BOARD OF DIRECTORS**

**FROM: MARY OTTEN, GENERAL MANAGER**  
**By: Jennifer Strain, Administrative Analyst**

**DATE: April 2, 2025**

**SUBJECT: CONSIDERATION AND APPROVAL OF RESOLUTION  
NO. 781, ADOPTING GRANT APPLICATION POLICY  
REVISIONS**

**BACKGROUND**

The District's Grant Application Policy provides direction to Staff and the General Manager when preparing, submitting, or presenting grant applications. This policy is intended to simplify and expedite application processes, when funding opportunities are offered that align with District programming and projects. Through defining the application policies and procedures, Staff has a manageable working resource to proceed with securing additional funding sources. The current version of this policy was adopted by Resolution No. 626 of the Board of Directors on May 1, 2019.

**ANALYSIS**

Since the policy's adoption, Staff has recognized additional guidelines that would allow the District to take advantage of more funding opportunities. The adopted policy provides for the General Manager to approve the submission of applications that are within their purchasing limit per the District's adopted Purchasing Policy. Applications that exceed the General Manager's signing limit must be presented to the Board of Directors prior to submittal. Although District Staff prioritize identifying additional funding opportunities for projects, there are times that Staff becomes aware of an opportunity that has an application deadline that precedes the next Board of Directors meeting.

To prevent missed funding opportunities, the Grant Application Policy has been reviewed by Staff and the Policy Committee. The substantive policy revisions for approval are as follows and all other revisions are considered clarifying:

**Policy Principles**

- If District staff identify a grant opportunity that would benefit the District but exceeds the General Manager's purchasing limit or falls outside existing budget priorities, the grant will be presented at the next scheduled Board meeting for approval before submission. However, if the grant aligns with a Board-approved priority and the application deadline falls before the next scheduled Board meeting, the General Manager is authorized to submit the application and will present a request to the Board at the next scheduled meeting to

either approve or deny the application. If the District is awarded the grant and the Board denied the application, staff will take the necessary steps to withdraw their application or decline the award.

### **Policy Procedures**

- When a grant application is submitted under the provisions of the third paragraph of the Policy Principles on page one, Staff will present the submitted application to the Board of Directors at the next scheduled meeting. The Directors will formally approve or reject any funding that may be awarded in connection with said application.

### **FISCAL IMPACT**

Adoption of Resolution No. 781 does not impact the District Budget directly. Indirectly, it may allow for more successful applications for grant opportunities. If these applications result in funding awards, it will lessen the District's budget obligations.

### **STRATEGIC PLAN COMPLIANCE**

Meets 2021-2026 Strategic Plan Goal and Strategy

- 1.1 B: Develop sustainable funding sources for Implementation of the Strategic Plan, Deferred Maintenance, Priority Projects, and On-Going Operations

### **RECOMMENDATION**

It is recommended that the Board of Directors approve Resolution No. 781 Adopting the Grant Application Policy Revisions.

### **ATTACHMENTS**

- 1) Resolution No. 781 (1 page)
- 2) Grant Application Policy Redline (3 pages)
- 3) Grant Application Policy Clean (2 pages)
- 4) Purchasing Policy 7.3.2024 (12 pages)

**RESOLUTION NO. 781**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE PLEASANT VALLEY RECREATION AND PARK DISTRICT ADOPTING GRANT APPLICATION POLICY REVISIONS**

**WHEREAS**, the Pleasant Valley Recreation and Park District remains focused on its mission to provide and maintain a wide-range of quality parks, facilities, and programs focused on leisure, recreational and athletic activities meeting the needs of residents of the District.

**WHEREAS**, District Staff is committed to identifying alternative grant funding sources that align with District programming and projects.

**WHEREAS**, District Staff seeks to address such portions of the Grant Application Policy that only permits application submittals, without Board of Directors approval, to be within the General Manager’s purchasing limit.

**WHEREAS**, the Pleasant Valley Recreation and Park District wishes to repeal Resolution No. 626 adopting the Grant Application Policy, dated May 1, 2019.

**NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:**

1. Pleasant Valley Recreation and Park District Resolution No. 626 is hereby repealed in its entirety; and
2. The attached Grant Application Policy is adopted in full effective immediately.

**PASSED AND ADOPTED** by the Board of Directors of Pleasant Valley Recreation and Park District this 2nd day of April 2025 by the following vote:

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

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

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

\_\_\_\_\_  
 Bev Dransfeldt, Chair, Board of Directors  
 Pleasant Valley Recreation and Park District

ATTESTED:

\_\_\_\_\_  
 Elaine Magner, Secretary  
 Pleasant Valley Recreation and Park District





## PLEASANT VALLEY RECREATION AND PARK DISTRICT

### GRANT APPLICATION POLICY Board Approved ~~May 1, 2019~~ April 2, 2025

#### PURPOSE

The purpose of this policy is to simplify the process by which Pleasant Valley Recreation and Park District ~~{District}~~ staff apply for grant funding below a designated amount. This policy seeks to expedite applications for grant funding that supports existing District programming and projects. The process laid out within this policy will provide District staff discretion to pursue grant funding in-line with the District's interests while not encumbering additional funds outside of those already designated as matched for grant purposes. This policy is intended to be manageable, consistent, and tailored to the specific needs of the District.

#### POLICY GOALS

- Expedite the application process for ~~Staff to apply~~ District Staff to submit applications for grant funding opportunities grant funding below the General Manager's purchasing limit.
- Inform the Board of Directors of non-traditional funding efforts being pursued by ~~S~~staff to support District programming.
- Promote active searching for funding opportunities previously unknown to the District.

#### POLICY PRINCIPLES

The Board of Directors recognizes the need to pursue alternative forms of funding to support District programming and facilities. ~~It is the policy of the District to proactively monitor and evaluate grant funding opportunities that align with existing District programming and facilities and by the specific direction of the Board of Directors.~~ The District will actively identify, assess, and pursue grant opportunities that align with its existing programs and facilities, as well as with the specific directives set by the Board of Directors.

This policy provides the District General ~~Manager~~ Manager, or designee, with the flexibility to approve grant applications in a timely manner while allowing the Board of Directors to continue to review ~~requests for~~ larger requests for funding and to provide funding priority guidance. The Board of Directors, through the budget process, shall set programming and facility priorities. ~~District Staff are, and by extension staff shall be,~~ authorized to apply for grant with a total value within ~~under~~ the General Manager's purchasing limit without requiring Board approval.

If District staff identify a grant opportunity that would benefit the District but exceeds the General Manager's purchasing limit or falls outside existing budget priorities, the grant will be presented at a regularly the next scheduled Board meeting for approval before submission. However, if the grant aligns with a Board-approved priority and the application deadline falls before the next scheduled Board meeting, the General Manager is authorized to submit the application and will present a request to the Board at the next regularly scheduled meeting to either approve or deny the application. If the District is awarded the grant and the Board denies the application, staff will take the necessary steps to withdraw their application or decline from the award.

Whenever an applicable grant funding opportunity that Staff determines would benefit the District, which also exceeds the General Manager's purchasing limit or does not pertain to existing budgeted priorities, the matter shall the grant will be presented brought before the Board of Directors at a regularly scheduled Board meeting for

Adopted: Resolution No. 781; April 2, 2025  
Supersedes: Resolution No. 626

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PLEASANT VALLEY  
RECREATION AND PARK DISTRICT

GRANT APPLICATION POLICY  
Board Approved ~~May 1, 2019~~ April 2, 2025

~~formal direction from the Board of Directors. If a grant funding opportunity exceeds the General Manager's purchasing limit and has an application deadline that precedes the next scheduled Board Meeting, the General Manager shall have the authority to submit the application. The General Manager shall inform the Board of Directors of the application at the next scheduled Board Meeting. If the District is selected to receive a funding award as a result, Staff shall present the award to the Board of Directors to accept or decline.~~

Generally, District staff will ~~not request only~~ pursue grant funding for ~~matters-initiatives~~ that are not pertinent relevant to the District's local government services and that enhance or expand the District's level of service.

**GRANT APPLICATION POLICY PROCEDURES**

It is the policy of the District to proactively monitor and evaluate grant funding opportunities that align with existing District programming and facilities, in addition to ~~and by~~ the specific direction of the Board of Directors. This process involves interaction with private sector entities as well as local, state, and federal government entities regarding identifying non-traditional revenue sources. Accordingly, involvement and participation in regional, state, and national organizations is encouraged and supported by the District.

Discovering grant funding opportunities is a function of the General Manager and/or designated staff. The Grant Application Policy Procedures are the process by which staff will obtain authorization and apply for grant funds in a timely and consistent manner. The General Manager, or ~~other~~ designee, will act on grant funding requests utilizing the following procedures:

1. ~~A request may be brought made to the General Manager if when any of the following criteria are met~~ Staff are permitted to complete a grant application for any grants that meet the criteria listed below, a-c. If a grant does not meet these criteria, the General Manager must initially review the grant before Staff may begin the application:
  - a. The proposed funding ~~restrictions and/or requirements are~~ is judged by ~~Staff to support~~ align with existing District programs, ~~existing or facilities use, s and improvements~~ budget, and strategic plan goals.
  - b. The application for funding does not require a budget adjustment measure to provide matching funds in the current fiscal year.
  - c. The funding request is below the General Manager's purchasing limit.
2. The General Manager ~~shall will~~ review ~~all s~~ Staff applications ~~requests~~ for grant funding when brought to their attention.
3. The General Manager will ~~either~~ approve or deny authorization to ~~apply submit the grant application~~ for funding after conducting a review of programming or facilities affected ~~by the grant application~~ and determining if the grant funding aligns with existing District priorities, ~~as set by existing programs and budgeted projects.~~
4. ~~If the a grant opportunity matter aligns with the approved priorities, and the request is under the approved amount as defined by this policy, District staff shall be authorized to complete a grant application for that~~

Adopted: Resolution No. 781; April 2, 2025  
Supersedes: Resolution No. 626

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**PLEASANT VALLEY  
RECREATION AND PARK DISTRICT**

**GRANT APPLICATION POLICY**  
**Board Approved ~~May 1, 2019~~ April 2, 2025**

~~individual request.~~ The General Manager or designee, ~~shall~~ **must** sign all applications ~~to authorize prior to before they are their formally submit~~ submitted to the relevant agency or organization.

5. All applications for grant funding ~~approved~~ submitted through this policy ~~shall~~ **must** be communicated to the Board of Directors at the next ~~regularly~~ scheduled Board meeting. ~~even if prior authorization to apply was given. When appropriate, the~~ The General Manager or ~~other~~ designee will submit a report (either written or verbal) summarizing activity on grant applications to the Board of Directors.

~~5-6.~~ When a grant application is submitted under the provisions of the third paragraph of the Policy Principles on page one, Staff will present the submitted application to the Board of Directors at the next regularly scheduled meeting. The Directors will formally approve or reject any funding that may be awarded in connection with said application.

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Adopted: Resolution No. 781; April 2, 2025  
Supersedes: Resolution No. 626



# PLEASANT VALLEY RECREATION AND PARK DISTRICT

## GRANT APPLICATION POLICY Board Approved April 2, 2025

### PURPOSE

The purpose of this policy is to simplify the process by which Pleasant Valley Recreation and Park District (District) staff apply for grant funding below a designated amount. This policy seeks to expedite applications for grant funding that supports existing District programming and projects. The process laid out within this policy will provide District staff discretion to pursue grant funding in-line with the District's interests while not encumbering additional funds outside of those already designated as matched for grant purposes. This policy is intended to be manageable, consistent, and tailored to the specific needs of the District.

### POLICY GOALS

- Expedite the application process for District Staff to submit applications for grant funding opportunities..
- Inform the Board of Directors of non-traditional funding efforts being pursued by Staff to support District programming.
- Promote active searching for funding opportunities previously unknown to the District.

### POLICY PRINCIPLES

The Board of Directors recognizes the need to pursue alternative forms of funding to support District programming and facilities. The District will actively identify, assess, and pursue grant opportunities that align with its existing programs and facilities, as well as with the specific directives set by the Board of Directors.

This policy provides the District General Manager, or designee, with the flexibility to approve grant applications in a timely manner while allowing the Board of Directors to continue to review larger requests for funding and to provide funding priority guidance. The Board of Directors, through the budget process, shall set programming and facility priorities. District Staff are authorized to apply for grant with a total value within the General Manager's purchasing limit without requiring Board approval.

If District staff identify a grant opportunity that would benefit the District but exceeds the General Manager's purchasing limit or falls outside existing budget priorities, the grant will be presented at the next scheduled Board meeting for approval before submission. However, if the grant aligns with a Board-approved priority and the application deadline falls before the next scheduled Board meeting, the General Manager is authorized to submit the application and will present a request to the Board at the next scheduled meeting to either approve or deny the application. If the Board denies the application, staff will take the necessary steps to withdraw their application or decline the award.

Generally, District staff will only pursue grant funding for initiatives that are relevant to the District's local government services and that enhance or expand the District's level of service.

### GRANT APPLICATION POLICY PROCEDURES

It is the policy of the District to proactively monitor and evaluate grant funding opportunities that align with existing District programming and facilities, in addition to the specific direction of the Board of Directors. This

Adopted: Resolution No. 781; April 2, 2025

Supersedes: Resolution No. 626



# PLEASANT VALLEY RECREATION AND PARK DISTRICT

## GRANT APPLICATION POLICY Board Approved April 2, 2025

process involves interaction with private sector entities as well as local, state, and federal government entities regarding identifying non-traditional revenue sources. Accordingly, involvement and participation in regional, state, and national organizations is encouraged and supported by the District.

Discovering grant funding opportunities is a function of the General Manager and/or designated staff. The Grant Application Policy Procedures are the process by which staff will obtain authorization and apply for grant funds in a timely and consistent manner. The General Manager, or designee, will act on grant funding requests utilizing the following procedures:

1. Staff are permitted to complete a grant application for any grants that meet the criteria listed below, a-c. If a grant does not meet these criteria, the General Manager must initially review the grant before Staff may begin the application:
  - a. The proposed funding restrictions and/or requirements are judged by Staff to support District programs, facilities, budget, and strategic plan goals.
  - b. The application for funding does not require a budget adjustment measure to provide matching funds in the current fiscal year.
  - c. The funding request is below the General Manager's purchasing limit.
2. The General Manager will review all Staff applications for grant funding when brought to their attention.
3. The General Manager will approve or deny authorization to submit the grant application for funding after conducting a review of programming or facilities affected and determining if the grant funding aligns with existing District priorities.
4. The General Manager, or designee, must sign all applications before they are formally submitted to the relevant agency or organization.
5. All applications for grant funding submitted through this policy must be communicated to the Board of Directors at the next scheduled Board meeting, even if prior authorization to apply was given. The General Manager or designee will submit a report (either written or verbal) summarizing activity on grant applications to the Board of Directors.
6. When a grant application is submitted under the provisions of the third paragraph of the Policy Principles on page one, Staff will present the submitted application to the Board of Directors at the next scheduled meeting. The Directors will formally approve or reject any funding that may be awarded in connection with said application.



# PLEASANT VALLEY RECREATION & PARK DISTRICT

## PURCHASING POLICY Board Approved July 3, 2024

### POLICY

#### PURPOSE

This policy shall be known as the Purchasing Policy, effective upon adoption, and may be cited as such. Its purposes are to establish policies and procedures for the purchase of supplies, equipment, and related services at the lowest possible cost commensurate with the quality needed; exercise positive financial control over purchases; review and authorize those items contained within the scope of Public Contract Code § 22000 et seq, also known as the California Uniform Public Construction Cost Accounting Act (CUPPCA), prior to efforts by District staff to initiate acquisition of such items; and clearly define authority for the purchasing function:

#### PART I DEFINITIONS

The definitions given in this section shall be used in the interpretation of this Policy unless another meaning for the word is apparent from the context:

- a. "Board" means the District Board of Directors.
- b. "District" means the Pleasant Valley Recreation & Park District.
- c. "Emergency" means circumstances or conditions that pose, an immediate threat to public health, welfare, or safety as determined by the General Manager in which little or no time exists to seek Board action or approval, if otherwise such action or approval were required.
- d. "General Manager" means the Pleasant Valley Recreation & Park District General Manager as designated by the District Board of Directors.
- e. "Impossible" means actual impossibility or extremely and unreasonably difficult or expensive.
- f. "Impractical" means incapable of being adequately or reasonably performed by the bid procedure.
- g. "Incongruous" means not suitable or compatible with the bid procedure.
- h. "Negotiated Procurement" means any contract awarded as a result of negotiations rather than competitive bids.



# PLEASANT VALLEY RECREATION & PARK DISTRICT

## PURCHASING POLICY Board Approved July 3, 2024

Public Contracts Code 22002 states:

- a) "Public agency" for purposes of this chapter, means a city, county, city and county, including chartered cities and chartered counties, any special district, and any other agency of the state for the local performance of governmental or proprietary functions within limited boundaries. "Public agency" also includes a nonprofit transit corporation wholly owned by a public agency and formed to carry out the purposes of the public agency.
- b) "Representatives of the construction industry" for purposes of this chapter, means a general contractor, subcontractor, or labor representative with experience in the field of public works construction.
- c) "Public project" means any of the following:
  - 1) Construction reconstruction, erection, alteration, renovation, improvement, demolition, and repair work involving any publicly owned, leased, or operated facility.
  - 2) Painting or repainting of any publicly owned, leased, or operated facility.
  - 3) In the case of a publicly owned utility system, "public project" shall include only the construction erection, improvement, or repair of dams, reservoirs, powerplants, and electrical transmission lines of 230,000 volts and higher.
- c) "Public project" does not include maintenance work. For purposes of this section, "maintenance work" includes all of the following:
  - 1) Routine, recurring, and usual work for the preservation or protection of any publicly owned or publicly operated facility for its intended purposes.
  - 2) Minor repainting.
  - 3) Resurfacing of streets and highways at less than one inch.
  - 4) Landscape maintenance, including mowing, watering, trimming, pruning, planting, replacement of plants, and servicing of irrigation and sprinkler systems.
  - 5) Work performed to keep, operate, and maintain publicly owned water, power, or waste disposal systems, including, but not limited to, dams, reservoirs, powerplants, and electrical transmission lines of 230,000 volts and higher.
- e) For purposes of this chapter, "facility" means any plant, building, structure, ground facility, utility system, subject to the limitation found in paragraph (3) of subdivision (c), real property, streets and highways, or other public work improvement.

Adopted: July 3, 2024

Superseding Resolution No. 713

Amended: Reso. No. 777





# PLEASANT VALLEY RECREATION & PARK DISTRICT

## PURCHASING POLICY Board Approved July 3, 2024

Public Contracts Code 22032 currently states:

- a) Public projects of sixty thousand dollars (\$60,000) or less may be performed by the employees of a public agency by force account, by negotiated contract, or by purchase order.
- b) Public projects of two hundred thousand dollars (\$200,000) or less may be let to contract by informal procedures as set forth in this article.
- c) Public projects of more than two hundred thousand dollars (\$200,000) shall, except as otherwise provided in this article, be let to contract by formal bidding procedure.
- i. "Purchase" includes buying or paying in full for an item or service, rental of equipment or lease of equipment.
- j. "Supplies, equipment, and related services" means all supplies, equipment, and services generally referred to as part of the services and supplies and/or fixed assets series in the District expense accounts, including those expenses related to the maintenance and servicing of District equipment and property.

### ADMINISTRATION RULES AND PROCEDURES

The General Manager shall issue and enforce such administrative rules and procedures as required and necessary to carry out the intent and purposes of this Policy. Among these shall be a prohibition against "splitting" orders to avoid established purchasing or contracting requirements.

### GENERAL MANAGER

The General Manager shall have authority to:

- a. Purchase or contract for supplies, equipment and related services, projects and other items required by the District in accordance with the purchasing policies set forth in this Policy, and such administrative rules and procedures as shall be issued by the General Manager from time to time;
- b. Negotiate and recommend the execution of contracts for the purchase of supplies, equipment, & related services; and other projects and items as set forth in this Policy;
- c. Act to procure the needed quality in supplies, equipment, related services and other projects and items at the least overall expense to the District;
- d. Endeavor to obtain as full and open competition as reasonable on purchases;

Adopted: July 3, 2024

Superseding Resolution No. 713

Amended: Reso. No. 777





**PLEASANT VALLEY  
RECREATION & PARK DISTRICT**

**PURCHASING POLICY  
Board Approved July 3, 2024**

- e. Prepare, update, and implement rules and procedures governing the purchasing of supplies, equipment, and related services and other projects and items for the District;
- f. Keep informed of current developments in the field of purchasing as well as prices, market conditions, and new products;
- g. Prescribe and maintain such records as are reasonably necessary to document compliance with the provisions of this Policy and other administrative rules and regulations;
- h. Maintain records needed for efficient operation of the purchasing function.

**PART II AUTHORIZATION TO PURCHASE SUPPLIES,  
EQUIPMENT AND RELATED SERVICES**

**AUTHORIZATION BY BOARD OF DIRECTORS**

The Board of Directors must specifically authorize the purchase of any supplies, equipment, or related services having an estimated value greater than the lowest threshold of Public Contracts Code 22032, currently \$60,000. For those projects and items in excess of the lowest threshold of Public Contracts Code 22032, currently, \$60,000 and subject to Public Contract Code § 22000 et seq., CUPCCA, the Board must first authorize District staff to initiate acquisition and may authorize the General Manager to award contracts subject to the informal bid process as outlined in Public Contract Code 22032 and Ordinance 15, on a case by case basis.

**SPECIFIC AUTHORIZATION FOR GENERAL MANGER TO PURCHASE**

Purchase of any supplies, equipment or related services having an estimated value of the lowest threshold of Public Contracts Code 22032, currently \$60,000 or less may be authorized by the General Manager without prior authorization from the Board of Directors. The General Manager shall require that such purchases or contracts be made in conformance with this policy, and the General Manager may further require periodic reports from District employees regarding purchases and contracts made under such authorization.

**PURCHASING THRESHOLDS**

Purchases up to \$5,000: The authority to award is vested with the Department Manager or General Manager. Comparative pricing is not required but must be used when practical. Prudent judgment must be used at all times. All departments may purchase goods, equipment and services up to \$5,000 without competitive bidding.



# PLEASANT VALLEY RECREATION & PARK DISTRICT

## PURCHASING POLICY Board Approved July 3, 2024

Purchases over \$5,000 and up to the lowest threshold of Public Contracts Code 22032, currently \$60,000: The authority to award is the General Manager. All departments must endeavor to obtain three (3) written bids.

Purchases over the lowest threshold of Public Contracts Code 22032, currently \$60,000 and up to the highest threshold of Public Contracts Code 22032, currently \$200,000: The authority to award is vested with the Board of Directors after the informal bid process as outlined in CUPCCA 22034 and Ordinance 15, and may be delegated to the General Manager on a case by case basis

Purchases over the highest threshold of Public Contracts Code 22032, currently \$200,000: The authority to award is vested with the Board of Directors after the formal bid process.

### SOLE SOURCE PURCHASES

Unique goods, equipment and services that can be obtained from only one vendor, or one distributor authorized to sell in this area, with singular characteristics or performance capabilities or which have specific compatibility components with existing District products are exempt from the competitive bidding requirement and are deemed sole source purchases. Sole source purchases may include proprietary items sold direct from the manufacturer. Proprietary items are those held under exclusive title, trademark or copyright by a private person or company. A proprietary distributorship would also apply.

Specifications which lead to sole source purchases must be avoided whenever possible as they minimize or eliminate competition, unless warranted by the circumstance in the preceding paragraph.

Use of brand names in a specification must be for the purpose of describing the standard of quality, performance, and characteristics the District desires and not be intended to limit or restrict competition and should be followed by the phrase “or equal”.

All sole source purchases must include written documentation supporting the determination of a sole source, signed by the General Manager and the Department Manager.

Purchasing thresholds referenced in the “Purchasing Thresholds” section apply to sole source purchases.

### URGENCY PURCHASES

Urgency purchases may be made without competitive bidding when time is of the essence, and must be made under the provisions of Public Contract Code § 22050 and only for the following reasons:

- a. To preserve or protect life, health, or property: or
- b. Upon natural disaster: or



# PLEASANT VALLEY RECREATION & PARK DISTRICT

## PURCHASING POLICY Board Approved July 3, 2024

- c. To forestall a shutdown of essential public services: or
- d. For reasons determined by the General Manager.

Since urgency purchases do not normally provide the District an opportunity to obtain competitive quotes or properly encumber funds, sound judgement shall be used in keeping such purchases to an absolute minimum.

The Board of Directors delegates authority to the General Manager to authorize urgency purchases. Anytime the total cost exceeds the lowest threshold of Public Contracts Code 22032, currently \$60,000, in the aggregate for a single urgency purchase, Board of Directors ratification is required not later than seven days after the action, or at the next regularly scheduled meeting if that meeting will occur not later than 14 days after the action, and must be reviewed at every regularly scheduled meeting thereafter until the action is terminated, to determine, by a four-fifths vote, that there is a need to continue the action, unless the General Manager has terminated that action prior to the governing body reviewing the emergency action and making a determination pursuant to this subdivision.

### **SELECTION OF CONSULTANTS FOR PROFESSIONAL SERVICES FOR CONTINUING SERVICES**

Professional consultants providing auditing, engineering, environmental, landscape architecture or other similar services may be retained on a contractual basis to provide professional services. The Department Manager, with the approval of the General Manager, may contract on a project-by-project or on a retainer basis for additional work/services without going through RFP (Request for Proposal) and selection process. At least every three (3) to five (5) years, these arrangements must be reviewed, and every effort must be made to receive proposals from at least (3) consultants to perform the same services. This is to ensure the District is receiving the best value for and performance level of services contracted.

If every effort has been made to obtain (3) three or more bids staff can make a recommendation to the Board of Directors to move forward with the Proposal or Proposals that were submitted that meet the requirements of the District.

### **ENCUMBRANCE OF FUNDS**

Except in cases of emergency, no contract or purchase order shall be issued for supplies, equipment or related services unless there exists an unencumbered appropriation against which the current fiscal year's portion of such purchase is to be charged, or unless authorized by the Board.



# PLEASANT VALLEY RECREATION & PARK DISTRICT

## PURCHASING POLICY Board Approved July 3, 2024

### **PART III - PURCHASE OF SUPPLIES, EQUIPMENT, AND RELATED SERVICES; AND CONTRACTS SUBJECT TO PUBLIC CONTRACT CODE § 20815.1(a) ET SEQ.**

#### **FORMAL BIDDING PROCEDURES**

Except as otherwise provided in this Policy, the following formal bidding procedures shall apply to purchases of supplies, equipment and related services, and those contracts subject to the provisions of Public Contract Code § 22000 et seq., or CUPCCA, having an estimated value greater than \$200,000. Unless otherwise provided, bidding shall also comply with any applicable requirements of Public Contract Code section 22000 et seq.

- a. Notice Inviting Bid. Notices inviting bids shall include 1) a general description of the supplies, equipment, or related services to be purchased or work to be performed; 2) the location where bid blanks and specifications may be secured, 3) the deadline for bid submissions, and 4) the time and place for opening bids. No bids shall be accepted after the bid submission deadline.
  - i. Published Notices. Notices inviting bids shall be published once in a local newspaper of general circulation at least seven (14) days before the date of the bid opening.
  - ii. Trade Journal Notices. The notice inviting formal bids shall also be sent electronically, if available, by either facsimile or electronic mail and mailed to all construction trade journals specified in Section 22036 of CUPCCA. The notice shall be sent at least 15 calendar days before the date of opening the bids.
  - iii. Bidders List. The General Manager, to the extent possible, may maintain a list of prospective suppliers offering supplies, equipment, and project and related services for purchase to the District. The General Manager shall solicit sealed bids from responsible prospective suppliers whose names are on the bidders list or who have requested their names to be added thereto, or who are otherwise known by the General Manager to be prospective suppliers.
- b. Bid Opening Procedure. Sealed bids shall be submitted to the General Manager and be identified as bids on the envelope. Such bids shall be opened in public at the time and place stated in the Notice Inviting Bid. A tabulation of all bids received shall be available for public inspection during regular business hours for a period of not less than fifteen (15) calendar days after the bid opening.
- c. Award of Bids. Bids shall be awarded to the lowest responsible and responsive bidder provided that as allowed by law, the Board in its sole discretion may give consideration to factors other than price (for example, product quality and ability to meet District requirements) when such factors are identified in District specifications or are related to availability of merchandise or relevant administrative considerations. In such instances, the Board may award bids to other than



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the lowest responsible and responsive bidder. In adopting this Policy, it is the intent of the Board that the District not be held to the extent of statutory provisions and judicial interpretations.

- d. Tie Bids. If two (2) or more bids received are for the same total amount or unit price, quality and service being equal, and if, in the Board's discretion, the public interest will not permit the delay of re-advertising for bids, the Board may accept whichever bid it chooses or accept the lowest bid by negotiation with the bidders at the time of its next regularly-scheduled meeting.
- e. Rejection of Bids. At its discretion, the Board may reject any and all bids presented and abandon the project or re-advertise for bids. The Board may also waive any and all irregularities in any bid. The Board may also, by four fifths vote, elect to purchase materials or supplies in the open market, or elect to construct the building, structure or improvement by force account, in a manner authorized by Public Contract Code §22038.
- f. Bid Protest – Any party that submitted a bid for the Project may file a protest regarding the purchasing decision authorized.
  - i. Notice of Decision: After a decision regarding a bid award has been made, the District will post a notice of intended award on the District website. If a bidder is rejected because the bid is found non-responsive or because the bidder is deemed not responsible, the District will give written notice to said bidder of evidence reflecting such decision.
  - ii. Time to File Protest: All protests must be submitted to the District's Clerk of the Board by email within five (5) business days from the date on the notice of intended award.
  - iii. Form of Protest: All protests must be in writing, state the factual basis for the protest, state the facts relevant to the protest, and all evidentiary support to rebut adverse evidence that it or another bidder was either non-responsive or not responsible. All protests have to be filed in accordance with the instructions contained in the Notice Inviting Bid.
  - iv. Protest Review: The Department Manager will review all timely protests and recommend that the General Manager or Board of Directors, either reject the protest and award to the responsible and responsive bidder or accept the protest and award the bid to the next responsible and responsive bidder.
  - v. Hearing on Protest: A hearing will be set within a reasonable time to provide a decision before final approval of the selected low bid.
  - vi. Appeal of General Manager's Decision to Board of Directors: Such appeals can either be in writing or email and must be filed with the Clerk of the Board within five (5) business days from the date of the General Manager's decision.
  - vii. Failure to Timely Appeal: A bidder who fails to file a protest or appeal within the times set forth in this section waives any right to protest the issue further. No appeal of any once the contract with awarded bidder has been issued.



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### EXEMPTIONS FROM BIDDING:

- a. Legal Services
  - i. Anything related to existing or threatened litigation
  - ii. Anything that protects attorney-client privileged records or discussion
- b. Anything relating to a confidential on-going investigation and other confidential police business
- c. Advertising (airtime/newspaper/magazine ad space, not advertising agencies or design services)
- d. Government printed publications
- e. Subscriptions to publications
- f. Travel payments made directly to hotels, motels, airlines or for other transportation
- g. Insurance and claim settlements
- h. Legal brief printing and transcription
- i. Membership to professional organizations
- j. Credit card payments to a bank
- k. Contracts with other governmental entities
- l. Permit fees
- m. Postage
- n. Real Property purchases, escrow fees, and lease payments
- o. Utilities
- p. Voting Materials
- q. Debt Services

### INFORMATION TECHNOLOGY PURCHASES

The District recognizes that purchasing information technology on the basis of lowest purchase price alone may not always serve the best interests of the District. Therefore, to ensure hardware requirements





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and software compatibility, all such purchases must be reviewed by the Administrative Services Manager prior to purchase

**COOPERATIVE AGREEMENTS**

No provision of this Policy shall be interpreted or construed to prohibit or prevent the District from purchasing supplies, equipment or related services by contracts or arrangements for cooperative purchasing with the State of California, the County of Ventura, or as otherwise authorized by Public Resources Code section 5786.15; provided, however, the contract or arrangement of such purchases shall be approved by the Board if such approval would otherwise be required.

**ANNUAL CONTRACTS FOR SUPPLIES, EQUIPMENT,  
AND RELATED SERVICES**

No provision of this Policy shall be interpreted or construed to prohibit or prevent the District from contracting with suppliers on an annual basis to provide supplies, equipment, or related services as needed; provided, however, that normal selection procedures are used in the original supplier selection. A maximum of three annual extensions of such contracts, based on satisfactory performance documented by written evaluation, shall be allowed. Such contracts obligating the District to any payment exceeding the lowest threshold of Public Contracts Code 22032, currently \$60,000 per year shall be approved by the Board if such approval would otherwise be required.

**CHANGE ORDERS AND AMENDMENTS**

The General Manager shall be authorized to approve change orders to purchase orders for supplies, equipment, related services and projects, provided that sufficient funds have been appropriated for such expenditures or have otherwise been approved by the Board. Unless otherwise approved by the Board, each change order for a purchase order shall not exceed ten percent of the contract and the aggregate total of all change orders for individual purchase orders shall not exceed \$15,000.

**AUTHORIZATION OF PROJECTS AND ITEMS IN EXCESS OF THE LOWEST  
THRESHOLD OF PUBLIC CONTRACTS CODE 22032, CURRENTLY 60,000 SUBJECT TO  
THE PROVISIONS OF PUBLIC CONTRACT CODE SECTION 22000 ET SEQ.**

Prior to the District advertising by formal bid, or entering into discussions for negotiated procurement or by other means of acquisition, for new construction, alterations, repairs, materials, or supplies in excess of the lowest threshold of Public Contracts Code 22032, currently \$60,000, as such projects or items are defined within the meaning of Public Contract Code section 22000et seq., the Board shall first review



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and authorize acquisition of such projects or items notwithstanding whether such projects or items are contained in the District's current fiscal year budget.

**CREDIT CARD USAGE**

- A. Prescribe the internal controls for management of District credit cards.
  
- B. This portion of the Purchasing Policy applies to all individuals who are authorized to use District credit cards and/or who are responsible for managing credit card accounts and/or paying credit card bills.

**Implementation:**

Credit cards shall be issued to:

Title of Position	Credit Card Limit	Single Purchase Limit
General Manager	\$10,000	\$4,500
Administrative Services Manager	\$10,000	\$4,500
Park Services Manager	\$10,000	\$4,500
Recreation Services Manager	\$10,000	\$4,500
Parks Supervisor(s)	\$6,000	\$2,000
Recreation Supervisor(s)	\$6,000	\$2,000
Administrative Analyst(s)	\$5,000	\$1,900
Development Analyst	\$5,000	\$1,900
Recreation Coordinator	\$3,000	\$1,800
Park Maintenance Lead Worker(s)	\$3,000	\$1,800
Irrigation Specialist	\$3,000	\$1,800
Marketing Specialist	\$3,000	\$1,800
Recreation Specialist	\$3,000	\$1,800
Mechanic	\$3,000	\$1,800
Board Member	\$2,500	\$2,500

- i. All credit card bills shall be paid timely to avoid late fees and finance charges
- ii. All credit card expenses shall be reasonable and necessary to the furtherance of District business. No personal expenses shall be charged on a District credit card. If a transaction involves both personal

Adopted: July 3, 2024  
Superseding Resolution No. 713  
Amended: Reso. No. 777





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and District business, the employee shall pay for the transaction personally and request reimbursement by the District of the appropriate portion of the expense.

- iii. All credit card transaction shall have third-party documents (receipts) attached with the Department Manager initials and account number to expense transaction is noted on documents(s).
- iv. Credit card receipts, invoices, reimbursement, and/or documents must be turned into the Finance Division within fourteen (14) days from the closing date on the billing cycle.
- v. All credit card transaction shall be approved by the following:

Position Title Submitting Documentation	Position Title Approving Documentation
General Manager	Administrative Services Manager
Administrative Services Manager	General Manager
Park Services Manager	General Manager
Recreation Services Manager	General Manager
Park Supervisor(s)	Park Services Manager
Recreation Supervisor(s)	Recreation Services Manager
Administrative Analyst(s)	Administrative Services Manager
Development Analyst	General Manager or Recreation Services Manager
Recreation Coordinator	Recreation Services Manager
Park Maintenance Lead Worker(s)	Park Services Manager
Irrigation Specialist	Park Services Manager
Marketing Specialist	Recreation Services Manager
Recreation Specialist	Recreation Services Manager
Mechanic	Park Services Manager
Board Member	General Manager

- vi. All records of the District involving credit card use, including receipts, invoices, and request for reimbursement are disclosable public records to be maintained consistently with the District's Records Retention Policy.

**Purchasing Policy Update Information**

Purchasing Policy Date	Purchasing Policy Resolution Number
11/6/2002	#366
7/13/2005	#393
3/2/2011	#468
6/1/2022	#713
7/3/2024	#777

Adopted: July 3, 2024  
Superseding Resolution No. 713  
Amended: Reso. No. 777

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

**TO: BOARD OF DIRECTORS**

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

**DATE: April 2, 2025**

**SUBJECT: CONSIDERATION AND APPROVAL TO MAKE A  
PAYMENT TO REDUCE THE DISTRICT'S CALPERS  
UNFUNDED LIABILITY USING FISCAL YEAR 2025  
SAVINGS**

**BACKGROUND**

At the Finance Committee meeting on March 19, 2025, it was suggested the District consider using budget line savings from Fiscal Year 2024-2025 to make an Additional Discretionary Payment (ADP) to pay down a portion of the District's Unfunded Accrued Liability (UAL) for the 2.5% @ 55 plan.

In September of 2007, the Board approved a switch of all employees from the 2% @ 60 plan to the 2.5% @ 55 plan. This switch was voted on and approved by all CalPERS employees at the time with 29 in favor and 10 opposed. These 39 employees were then switched to the 2.5% @ 55 plan. Because of this switch to a more generous pension plan, there was additional unfunded liability added.

In March of 2011, the Board approved the addition of a 2% @ 60 plan for all new employees after that date. This relieved the pressure of rising costs associated with the 2.5% @ 55 plan. In January of 2013, the California Public Employees' Pension Reform Act (PEPRA) took effect, mandating all new employees hired after that date would be on the 2% @ 62 plan, due to continued rising costs for both CalPERS and employers in the CalPERS system.

As of the valuation reports dated June 30, 2023, the District has an UAL of balance of \$7,230,888 for the 2.5% @ 55 plan, \$108,329 for the 2 @ 60% plan, and \$93,925 for the 2 @ 62% plan.

**ANALYSIS**

Staff has previously engaged with multiple municipal advisory companies who specialize in CalPERS UAL cost management and had them present to the Finance Committee. During these presentations, Staff and Committee members were educated about the UAL process, how the valuation reports are prepared, and potential options for reducing the District's current UAL balance. An important factor in the CalPERS UAL calculation is the negative amortization, which means each year's payment does not necessarily reduce the principal and may only pay off interest for that year.

Valuation reports are prepared using one-year prior information, which is used for the next fiscal year, which translates to a two-year delay in effects. CalPERS has a discount rate of 6.8%, essentially the interest rate charged to employers, which means they need a 6.8% return for employers to see no change in the UAL. Any payments made before the end of April will be considered in the valuation report prepared in that calendar year.

Staff has investigated estimated actuals for Fiscal Year 2024-2025 and there are definite savings in lines 6170 – PERS Unfunded Liability of \$67,202; 6410 – Insurance Liability of \$17,662, and 6110 – Part-Time Savings of at least \$15,136 due to an inability to fill the Part-Time Landscape custodian, for a total of \$100,000 available for the ADP. Staff’s recommendation for making the \$100,000 in April is to have that payment considered in the valuation report.

### **FISCAL IMPACT**

The fiscal impact of making the ADPs has a few considerations:

The first is the initial payment. By using unanticipated savings, the District can make this payment with no excess costs to the overall budget.

The second consideration is the reduction of interest on the UAL. The negative balances in the UAL accrue interest each year, and an additional payment will reduce future interest accruals.

The third is the reduction in future payments. The District will need to pay the UAL with annual payments. By making an ADP now, the District will reduce future annual payments.

### **STRATEGIC PLAN COMPLIANCE**

Meets 2021-2026 Strategic Plan Goal and Strategy:

- 1.2: Utilize best accounting practices and forecast and optimize revenue while controlling expenditures.

### **RECOMMENDATION**

District Staff recommends the Board approve two concurrent directions:

1. Direct Staff to make a CalPERS ADP of \$100,000 to the 2.5% @ 55 plan using Fiscal Year 2024-2025 savings; **AND**
2. Direct Staff to make a budget transfer(s), if necessary, from Fund 10 Personnel line items and Fund 10 Services and Supplies line items to the 6170 – PERS Unfunded Liability budget to cover any additional funds required to make the payment.

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

- A. Chair Dransfeldt
- B. Ventura County/California Special District Association
- C. Santa Monica Mountains Conservancy
- D. Standing Committees: Personnel and Finance
- E. Foundation for Pleasant Valley Recreation and Parks
- F. General Manager's Report
- G. Board Members