

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

**BOARD OF DIRECTORS
REGULAR MEETING AGENDA
June 1, 2016**

NOTE: THE REGULAR MEETING TIME IS 6:00 P.M. AND WILL FOLLOW THE STUDY SESSION.

5:00 P.M.

STUDY SESSION

CONFERENCE ROOM

1. DISTRICT BRANDING WORKSHOP

Discussion on District branding.

6:00 P.M.

REGULAR MEETING

NEXT RESOLUTION #562

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

4. AMENDMENTS TO THE AGENDA - This is the time and place to change the order of the agenda, delete, or add any agenda item(s) and to remove any consent agenda items for discussion.

5. PRESENTATIONS

- A. District Highlights/Seniors
- B. 50+ Expo
- C. Senior Volunteer Recognition
- D. Eagles Soccer

6. PUBLIC COMMENT - In accordance with Government Code Section 54954.3, the Board reserves this time to hear from the public. If you would like to speak about an item on the agenda, we would prefer you complete a Speaker Card, give it to the Clerk of the Board, and wait until it comes up. If you would like to make comments about other areas not on this agenda, in accordance with California law, we will listen, note them, and bring them back up at a later date for discussion. Speakers will be allowed three minutes to address the Board.

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

A. Minutes for Regular Meeting May 4, 2016 and Special Meetings of May 5 and May 12

Approval receives and files minutes.

B. Warrants, Accounts Payable & Payroll

Approval of District's disbursements dated on or before May 25, 2016.

C. Financial Report

Monthly unaudited financial reports are presented to the Board for information. Approval receives and files the financial reports for April 30, 2016.

D. Consideration and Adoption Resolution No. 558 Requesting that the General District Election to be held on November 8, 2016 be Consolidated with other Elections called to be held on the Same Day and in the Same Territory

Adopting this resolution will request that the County of Ventura Clerk and Recorder include the District in its General Election of November 8, 2016 for three Director positions.

E. Consideration and Adoption Resolution No. 559 Indicating, in the Event of a Tie, the Winner in the Board Member Elections will be Determined by LOT

Adopting this resolution will inform the County of Ventura Clerk and Recorder that the District will resolve tie votes in Board Member elections by LOT.

F. Consideration and Adoption of Resolution No. 560 for Gann Appropriating Amount Subject to Limitation for FY 2016-2017

Approval will establish for the District an annual appropriation subject to the limitation set forth in Article XIII B of the Constitution of the State of California.

8. PUBLIC HEARING - A Public Hearing on the continuation of the Park Maintenance and Recreation Improvement District Assessment in fiscal year 2016-2017.

9. NEW ITEMS-DISCUSSION/ACTION

A. Consideration and Adoption Resolution No. 561 Directing Levy of Assessments, Confirming Diagram, and Approving Engineer's Report for the FY 2016-17 for the Park Maintenance and Recreation Improvement District

The final step in levying assessments for the upcoming fiscal year is the adoption of a resolution directing Assessment Levies for FY 2016-17, confirming the diagram, and approving the final draft of the Engineer's Report.

Suggested Action: a MOTION to adopt Resolution No. 561 directing Assessment Levies, confirming Diagram, and approving Engineer's Report for FY 2016-17 for the Park Maintenance and Recreation Improvement District.

B. Consideration and Approval of Preliminary Budget for Fiscal Year 2016-2017

The budget was reviewed by the Board during the month of May. Staff made presentations and were given direction by the Board for changes to develop a balanced budget.

Suggested Action: a MOTION to approve the preliminary Budget for the Fiscal Year 2016-2017.

C. Review and Discuss Naming of the Park Located Within the Springville Development

A name needs to be chosen by the District for the new park to be built within the Springville Development.

Suggested Action: give staff direction regarding determination in naming of the park to be located within the Springville Development.

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

- A. Chairman Mishler
- B. Ventura County Special District Association/California Special District Association
- C. Santa Monica Mountains Conservancy
- D. Standing Committees – Finance and Personnel
- E. Foundation for Pleasant Valley Recreation and Parks
- F. General Manager's Report

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

12. ADJOURNMENT

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

Announcement: Public Comment: Members of the public may address the Board on any agenda item before or during consideration of the item. [Government Code section 54954.3] Should you need special assistance (*i.e.* a disability-related modification or accommodations) to participate in the Board meeting or other District activities (including receipt of an agenda in an appropriate alternative format), as outlined in the Americans With Disabilities Act, or require further information, please contact the General Manager at 482-1996, extension 24. Please notify the General Manager 48 hours in advance to provide sufficient time to make a disability-related modification or reasonable accommodation.

Pleasant Valley

Recreation & Park District

Certificate of Recognition

presented to

Jan Pack

The Outstanding Senior Volunteer Award

Presented this 1st day of June 2016.

The Board of Directors of the Pleasant Valley Recreation and Park District would like to hereby commend Jan for her superior commitment and dedication as a volunteer and supporter of our Morning Exercise and Tuesday Morning Art Programs.

Mike Mishler, Chair

Neal Dixon, Vice-Chair

Mark Malloy, Secretary

Robert Kelley, Director

Elaine L. Magner, Director

Pleasant Valley

Recreation & Park District

Certificate of Recognition

presented to

Arlene Winder

The Outstanding Senior Volunteer Award

Presented this 1st day of June 2016.

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

Mike Mishler, Chair

Neal Dixon, Vice-Chair

Mark Malloy, Secretary

Robert Kelley, Director

Elaine L. Magner, Director

Pleasant Valley

Recreation & Park District

Certificate of Recognition

presented to

Walt Robbins

The Outstanding Senior Volunteer Award

Presented this 1st day of June 2016.

The Board of Directors of the Pleasant Valley Recreation and Park District would like to hereby commend Walt for his superior commitment and dedication as a volunteer mentor and supporter of our Pleasant Valley Senior Center 50+ EXPO.

Mike Mishler, Chair

Neal Dixon, Vice-Chair

Mark Malloy, Secretary

Robert Kelley, Director

Elaine L. Magner, Director



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

Group: Eagles Soccer Club

Date:

One representative from your organization must attend the following PVRPD Board Meeting on:
Wednesday, January 6, 2016 at 6pm at Camarillo City Hall Chambers

Table with 5 columns: OFFICERS, NAME, ADDRESS, DAY PHONE, CELL PHONE. Rows include President Kathleen Kelley, Registrar Pam Tracy, Treasurer Serena Myers, and VicePresident Robert Drescher.

Number of participants last year: 600
Projected number of participants upcoming year: 700

Changes Organization has made from previous year: No major changes have been made. 2015 was a great year for our teams. Our coaching staff is solid and top notch. Our administration is strong and extremely stable. We continue to offer a variety of different competition levels for our players. We continue to play in two leagues; Elite Clubs National League and Coast Soccer League.

Comments for the PVRPD Board of Directors: Thank you for our co-sponsorship. We try hard to keep the fields in the same condition at the end of the day as they were when we first stepped on them. Your staff is always professional and a pleasure to work with. We are proud to be affiliated with the PVRPD.

Primary Facility (ies) Used? Pleasant Valley Fields
What Time are Board Meetings Held? 7:15 p.m.
Where are Board Meetings Held? PV East Meeting Room
When are new Board Members Elected? March
When are new Board Members Installed? April

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

Please complete and turn in to Lanny Binney by December 11, 2015

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

Form Completed by (print): Kathleen Kelley Date 3/16/16
Sign: [Handwritten Signature]

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

NAME OF ORGANIZATION Eagles Soccer Club

Last Year's Financial Statement
From: May 2014 - April 2015

Beginning Balance:	\$ 192,794.70
<i>(Include all accounts, i.e. savings and CDs)</i>	
Revenue:	
Registration:	\$ 983,429.36
Tournaments:	\$ 171,853.29
Fundraisers/Scholarships:	\$ 109,026.44
Snack Bar:	\$ -
Interest:	\$ -
Parking:	included in Tournaments
Miscellaneous Income:	\$ 3,989.25
Total Revenue	\$ 1,461,093.04

Expenses:	
Admin Expense	\$ 33,973.87
Advertising	\$ 3,289.52
Bank Fees	\$ 2,399.89
Equipment (Goals)	\$ 19,134.96
Facility/Field Maint. - PVF	\$ 43,329.75
Insurance	\$ 1,191.00
Maintenance (field/facility)	\$ 15,425.23
Miscellaneous (includes field rental)	\$ 31,130.73
Paid Staff (trainers/Directors)	\$ 972,990.09
Professional Services (refs)	\$ 41,958.50
Registration Fees	\$ 42,908.82
Rentals (Golf Carts, potties)	included in Tournaments
Snack Bar Resale	\$ -
Supplies	\$ 336.02
Tournament Entries	\$ 51,929.04
Uniforms (coaches gear)	\$ 948.18
Fundraisers	\$ 52,304.91
Website Consultant	\$ 4,112.00
Total Expense:	\$ 1,317,362.51

Ending Balance: \$ 143,730.53

<i>List Savings/CDs/Investments here:</i>	
Savings Account	\$ -
CD Account ____month	_____
CD Account ____month	_____
Investment Account	_____
Other Account	_____
Total Other Accounts	_____
Checking + Other	\$ 143,730.53

Proposed Budget
From:

Beginning Balance:	\$ 143,730.53
<i>(Include all accounts, i.e. savings and CDs)</i>	
Revenue:	
Registration:	\$ 899,200.00
Tournaments:	\$ 151,017.10
Fundraisers/Scholarships:	\$ 100,550.00
Snack Bar:	\$ -
Interest:	\$ -
Parking:	included in Tournaments
Miscellaneous Income:	\$ 2,000.00
Total Revenue	\$ 1,296,497.63

Expenses:	
Admin Expense	\$ 15,800.00
Advertising	\$ 800.00
Bank Fees	\$ 2,300.00
Equipment (Goals)	\$ 1,000.00
Facility/Field Maint. - PVF	\$ 44,900.00
Insurance	\$ 1,200.00
Maintenance (field/facility)	\$ 18,000.00
Miscellaneous (includes field rental)	\$ 13,000.00
Paid Staff (trainers/Directors)	\$ 800,983.00
Professional Services (refs)	\$ 42,000.00
Registration Fees	\$ 40,000.00
Rentals (Golf Carts, potties)	included in Tournaments
Snack Bar Resale	\$ -
Supplies	\$ 250.00
Tournament Entries	\$ 52,700.00
Uniforms (coaches gear)	\$ 1,000.00
Fundraisers	\$ 50,000.00
Website Consultant	\$ 4,500.00
Total Expense:	\$ 1,088,433.00

Ending Balance: \$ 208,064.63

<i>List Savings/CDs/Investments here:</i>	
Savings Account	_____
CD Account ____month	_____
CD Account ____month	_____
Investment Account	_____
Other Account	_____
Total Other Accounts	_____
Checking + Other	\$ 208,064.63

**Pleasant Valley Recreation and Park District
Minutes of Regular Meeting
May 4, 2016**

1. CALL TO ORDER

Call to Order

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

2. PLEDGE OF ALLEGIANCE

Leonore Young led the pledge.

3. ROLL CALL

Roll Call

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

Absent:

ALSO PRESENT: General Manager Mary Otten, Administrative Services Manager Leonore Young, Recreation Services Manager Amy Stewart, Park Services Manager Bob Cerasuolo, Customer Service Representative and Recording Board Secretary Karen Roberts, Recreation Supervisor Jane Raab, Aquatics Center Coordinator Macy Andersen, Human Resources Specialist Kathryn Drewry, Shirley Smith Donald, Matthew Lorimer, Melissa Beasley, Jeanne Collins, Deborah Faneros, Robert Graham, Bob Aaron, Erica Johnson, and Cheryl Marks.

4. AMENDMENTS TO THE AGENDA

Chairman Mishler called for a motion. A motion was made by Director Malloy and seconded by Director Magner to approve the Agenda as presented.

**Motion to
Approve
Agenda**

Voting was as follows:

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

Noes:

Absent:

Motion: Carried

Carried

5. PRESENTATIONS

A. District Highlights

Recreation Services Manager Amy Stewart introduced Aquatics Center Coordinator Macy Andersen who presented the highlights of the District's April/May activities, programs, and special events. In Outdoor Education, several hikes have been held and over 200 people attended the District's Arbor Day on April 16 where volunteers helped to plant over 70 plants and trees throughout Camarillo Grove Park. In April, Aquatics held lifeguard try-outs and hosted a free water safety day on the 30th and the Senior Center had a rummage sale on the 16th and a spring dance on the 19th. In May the Senior Center held the 50+ Expo on the 3rd and will host an upcoming lunch/movie on the 5th and a trip to Hollywood/Los Angeles on the 19th. In Sports, adult softball and kickball sign-ups for spring will begin and AYSO's annual Strawberry Cup is coming up the weekends of May 7 and 14. In Parks, there was repair of a main waterline break at the community center and repairs at the inline hockey rink at Freedom Park.

B. National Water Safety Month

Aquatics Center Coordinator Macy Andersen presented a District Spotlight on National Water Safety Month (May) and the Aquatics Center. National Water Safety Month is recognized across the country with educational programs that focus on the prevention of drowning. During Water Safety Day on April 30, free swim lessons were offered at the Aquatics Center along with CPR stations and demonstrations by the fire department. At the Aquatics Center, there are over 150,000 participants in aquatic programs on an annual basis. During the summer there are about 50 lifeguards on staff and they all receive over 40 hours of certified training with an additional 40 hours throughout the year. The training focuses on emergency recognition, prevention of accidents, customer service, and team building. Ms. Andersen highlighted some of the Aquatics Center staff.

C. Pleasant Valley Swim Team

Recreation Services Manager Amy Stewart introduced Erica Johnson, president of the Pleasant Valley Swim Team who presented the organization's highlights for the year. The 2016 swim season should see a boost in membership due to the Olympics. The swim team is balancing between the Aquatics Center with younger developmental swimmers and the new pool at Adolfo Camarillo High School for larger meets and a higher level of competitive swimmers. Ms. Johnson reported that the Oxnard High School District is changing its fee schedule and will be charging the club \$75/hour versus the \$100/day that they are currently charging. The Board requested that PVRPD staff check into the school district's pricing policies and report back at another meeting.

6. PUBLIC COMMENT

Chairman Mishler accepted six speaker cards from Board Recording Secretary Karen Roberts. The first speaker, Shirley Smith Donald of Camarillo handed out a list of 195 signatures from seniors who would like to see improvements and better conditions at the senior center. Ms. Donald stated that staff is over-worked, the restrooms and activity rooms are inadequate, and there is no sitting area for people to socialize. Chairman Mishler mentioned that the District would like to work with the City regarding the senior center issues.

Matthew Lorimer of Camarillo stated that he is an advocate for the senior center and the senior population. Mr. Lorimer reported that the City wants to spend five million dollars for a convention center, but does not want to contribute to the seniors. He asked that seniors be vocal and vote against current city council members.

Melissa Beasley and Jeanne Collins of Camarillo requested that the District consider providing pickle ball courts for community members. They stated that the sport is becoming increasingly popular and can be set up on current tennis courts. Ms. Beasley and Ms. Collins play at Mission Oaks Park when the tennis courts are open and asked that the District consider further discussion on the inclusion of the sport within Camarillo.

Deborah Faneros and Cheryl Marks, treasurer and president respectively, of the Friends of Camarillo Dog Park thanked the District for its continued support. Over seventy dogs were trained at the April Rattlesnake Aversion training at Camarillo Grove Park and FCDP raised over \$2500. The group is researching possible grant funding for dog parks.

Robert Graham of Camarillo suggested that the District consider looking at other parks that could be used as a dog park when any of the current dog parks are closed for renovation. He stated that FCDP members could assist by keeping an eye on the new areas. Staff mentioned that the District is coordinating any dog park closure periods.

7. CONSENT AGENDA

- A. Minutes for Special Board Meeting March 31, 2016 and Regular Board Meeting April 6, 2016
- B. Warrants, Accounts Payable & Payroll thru April 28, 2016
- C. Financial Report
- D. Consideration and Adoption of Resolution No. 556 to Recognize National Water Safety Month

Chairman Mishler called for a motion. A motion was made by Director Magner and seconded by Director Dixon to approve the Consent Agenda as presented.

**Motion to
Approve
Consent Agenda**

Voting was as follows:

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

Noes:

Absent:

Motion: Carried

Carried

8. NEW ITEMS – DISCUSSION/ACTION

- A. Consideration and Adoption of Resolution No. 557 for FY 2016-2017 Levy Intent/Hearing/Engineer's Report

Administrative Services Manager Leonore Young presented Resolution No. 557 declaring the District's intention to continue assessments for FY 2016-2017. Discussion included the assessment process, the proposed 2.03% (\$0.76) increase, and the addition of a complete map in the Engineer's Report.

Chairman Mishler called for a motion. A motion was made by Director Magner and seconded by Director Malloy to adopt Resolution No. 557 accepting the Engineer's Report with the addition of the complete map on page 59/82 and scheduling the public hearing for June 1, 2016.

**Motion to
Adopt Reso 557
Assessment/
Engineer Report**

Voting was as follows:

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

Noes:

Absent:

Motion: Carried

Carried

B. Consideration and Approval of the Revised Employment Agreement between the District and the General Manager

Human Resources Specialist Kathryn Drewry presented a revised version of the employment agreement which contained the complete agreement along with the previously omitted exhibit "A", the job description of the general manager.

Chairman Mishler called for a motion. A motion was made by Director Magner and seconded by Director Malloy to approve the revised employment agreement between the District and General Manager Mary Otten.

Motion to Approve Revised GM Contract

Voting was as follows:

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

Noes:

Absent:

Carried

Motion: Carried

C. Consideration and Approval of 2% Cost of Living Adjustment (COLA) for Full-Time and Part-Time Year Round SEIU and Non-Represented Employees and the Updated Salary Schedules

Human Resources Specialist Kathryn Drewry presented an updated salary schedule to address the 2% COLA for SEIU represented employees, the recommendation of a 2% COLA for non-represented full time and part time year round employees, and the minimum wage increase of January 2016. Discussion included mention that the 2% COLA does not apply to the general manager's position and that it is good practice to offer the increase to the non-represented employees as well. Bob Aaron requested information about the general manager's salary which was previously referenced in Item 8.B. *Consideration and Approval of the Revised Employment Agreement between the District and the General Manager.*

Chairman Mishler called for a motion. A motion was made by Director Magner and seconded by Director Malloy to approve the 2% COLA for full-time and part-time year round SEIU and non-represented employees and the updated salary schedules.

Motion to Approve 2% COLA

Voting was as follows:

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

Noes:

Absent:

Carried

Motion: Carried

9. INFORMATIONAL ITEMS

- A. Chairman Mishler – Chairman Mishler attended the 50 + Expo and congratulated the Senior Center on hosting the event. Mr. Mishler presented photos of bark beetle infestations in pine trees in Camarillo and requested that the District remain proactive in the eradication or spread of the insect within District property. The Ventura County Transportation Commission is looking for a sales tax increase in November which

would possibly allow for funding of transportation mitigation efforts such as a trail bridge over Conejo Creek. Mr. Mishler attended the Arbor Day event on April 16 at Camarillo Grove Park and also inquired about the possibility of a mud run next year. Mr. Mishler also mentioned that the Ventura County Naval Base Study received a national award for its efforts.

- B. Ventura County Special District Association/California Special District Association – Director Magner reported that she will be attending Legislative Days in Sacramento on May 17 & 18 along with Chairman Mishler and General Manager Otten and visiting various assembly members.
- C. Santa Monica Mountains Conservancy – Chairman Mishler attended a SMMC meeting on April 25 and mentioned that they still have about 21 million in grant funding available.
- D. Standing Committees – Finance – Director Malloy stated revenue is up and the District is operating well within its budget. Personnel – Director Magner stated that the Personnel Committee dealt with the changes in the general manager contract.
- E. Foundation for Pleasant Valley Recreation and Parks – Director Dixon stated that the monthly meetings are open to the public and held the third Thursday of the month. The next fundraiser will be held September 24 at Camarillo Grove Park.
- F. General Manager’s Report – General Manager Otten mentioned that the District’s budget workshops will begin in May and that there will be a branding workshop at 5:00 p.m. before the June 1 board meeting. Ms. Otten will be attending the California Association of Recreation and Park Districts conference in Lake Tahoe to receive an award for the Camarillo Grove Park Nature Center. Grant updates include continued trail work, outdoor education programming, hikes and classes. Outdoor fitness equipment is being installed at Arneill Ranch Park. Camrosa Water District is taking water quality sampling at Woodcreek Park and are reviewing bids for two monitoring wells at Calleguas and Heritage Parks. Some capital projects include the completion of resurfaced tennis and basketball courts and the repair of pavilions at Camarillo Grove Park. The District is working on scheduling dog park closures for turf maintenance and renovation.

10. ORAL COMMUNICATIONS

Director Magner mentioned that some HOA’s in east Camarillo have been proactive in removing trees infested with bark beetles. Ms. Magner thanked Macy for her excellent presentation of the District Highlights and the spotlight on the Aquatic Center. Director Malloy stated that there was not any staff report addressing the closure of the dog parks and that he learned of the park closures from the dog groups. He visited Springville Dog Park two weeks after its initial closure and did not see any apparent effective plan to address the bare spots in the park. Mr. Malloy stated that the problem at Mission Oaks Park is that the off leash dog area is not receiving adequate water and he asked for a policy committee to be established to plan out the dog park closures or to be able to review closures. Director Kelley agreed that there should be a policy committee meeting addressing the issue in the near future. Director Dixon suggested that in the absence of policy, staff should be able to handle turf issues. Director Magner agreed and then added that a policy meeting should be planned soon. General Manager Otten stated that in looking at turf closures, the policy committee would also have to look at water mandates and take into consideration water usage. Chairman Mishler reiterated the need for the policy committee meeting to be sooner rather than later.

11. ADJOURNMENT

Chairman Mishler adjourned the meeting at 7:53 p.m.

Respectfully submitted,

**Karen Roberts
Recording Secretary**

Approval,

**Mike Mishler
Chairman**

**Pleasant Valley Recreation and Park District
Minutes of Special Meeting
May 5, 2016**

1. CALL TO ORDER

Call to Order

The special meeting of the Board of Directors of the Pleasant Valley Recreation and Park District was called to order at 5:30 p.m. by Chairman Mishler.

2. PLEDGE of ALLEGIANCE

3. ROLL CALL

Roll Call

All present.

Also present: General Manager Mary Otten, Administrative Services Manager Leonore Young, Recreation Services Manager Amy Stewart, Parks Services Manager Bob Cerasuolo, Customer Service Representative and Recording Board Secretary Karen Roberts, Recreation Supervisors Jane Raab and Lanny Binney, Program Specialist Denise Cleric and Aquatic Center Coordinator Macy Andersen.

4. ADOPTION OF AGENDA

Agenda accepted as presented.

5. OPEN COMMUNICATION/PUBLIC FORUM

No comments.

6. FY 2016-2017 BUDGET WORKSHOP

A. District Overview

General Manager Mary Otten reviewed some of the major changes to the budget for FY 2016-2017. With the new Springbrook financial software, the budgets were consolidated from 32 budgets down to 11 budgets and the funds were split into a General Fund and an Assessment Fund. Some budget expense line items were consolidated.

B. Administrative Services Department

Administrative Services Manager Leonore Young presented the Administrative Services Department Budget for FY2016-2017.

The projected 2016-2017 Budget for the Administrative Services Department:

Total Revenue	\$ 36,420
Total Expenditures	\$ 2,206,723
Capital Expenses	\$ 114,000

Discussion included the inadequate phone system, digital versus voice over internet protocol (VoIP) and fiber optics, inaccurate workers' compensation reporting from old financial software (ADP), high election budget, administrative personnel, and unfunded liability.

C. Recreation Services Department

Recreation Services Manager Amy Stewart presented the Recreation Services Department Budget for FY2016-2017.

The projected 2016-2017 Budget for the Recreation Services Department:

Total Revenue	\$ 815,125
Total Expenditures	\$ 1,437,304
Capital Expenses	\$ 5,200

Discussion included department accomplishments and challenges, personnel changes, portable classroom for classes or seniors, less revenue because of the swim team moving to the high school, increased expenses due to full time recreation coordinator position, a fall mud run, cycling races, individual sports trends, redevelopment fees, and the need for additional funding for branding.

7. ORAL COMMUNICATIONS

None.

8. ADJOURNMENT

Chairman Mishler adjourned the meeting at 8:51 p.m.

Respectfully submitted,

Karen Roberts
Recording Secretary

Approval,

Mike Mishler
Chairman

**Pleasant Valley Recreation and Park District
Minutes of Special Meeting
May 12, 2016**

1. CALL TO ORDER

Call to Order

The special meeting of the Board of Directors of the Pleasant Valley Recreation and Park District was called to order at 5:30 p.m. by Chairman Mishler.

2. PLEDGE of ALLEGIANCE

3. ROLL CALL

Roll Call

Ayes: Magner, Malloy, Dixon, Chairman Mishler

Absent: Kelley

Also present: General Manager Mary Otten, Administrative Services Manager Leonore Young, Recreation Services Manager Amy Stewart, Parks Services Manager Bob Cerasuolo, Customer Service Representative and Recording Board Secretary Karen Roberts, Recreation Supervisor Jane Raab, and Park Supervisor Matthew Parker.

4. ADOPTION OF AGENDA

Agenda accepted as presented.

5. OPEN COMMUNICATION/PUBLIC FORUM

No comments.

6. FY 2016-2017 BUDGET WORKSHOP

A. Parks Services Department

Parks Services Manager Bob Cerasuolo and Park Supervisor Matthew Parker presented the Parks Services Department Budget for FY2016-2017.

The projected 2016-2017 Budget for the Parks Department:

Total Revenue	\$ 292,500
Total Expenditures	\$ 3,417,285
Capital Expenses	\$ 238,000

Discussion included projected cost of reclaimed water over time at Pleasant Valley Fields, the low estimate for the water budget, the expense of watering more, the need to meet water reduction mandates, water mitigation with Comstock Homes and with the Smart Irrigation Controllers, cost of reclaimed water versus potable water, cost of additional cameras for security, and the expense of lighting at sports fields.

B. Assessment District

Administrative Services Manager Leonore Young presented the Assessment District – Fund 20 Budget.

The projected 2016-2017 Budget for the Assessment District – Fund 20:
Total Revenue \$ 1,426,744
Total Expenditures \$ 1,321,973

Discussion included assessment rate adjustment and the distribution of the assessment benefit.

C. Capital Improvement

General Manager Mary Otten presented the projected Capital Improvement Project list:

Replacement Truck	\$ 28,000
Phone System	\$ 12,000
Poster Machine	\$ 5,200
Website Updates	\$ 12,000
General Plan/Needs	
Assessment	\$ 90,000
Charter Oaks Windrow	\$ 10,000
Portable Stage Floor	\$ 7,000
PV Parking Lot Slurry	\$ 15,000
Camarillo Grove Upper Lot	\$ 110,000 (moved from last year's budget)
Bob Kildee Tree Removal	\$ 68,000
Total	\$ 357,200

Discussion included the consideration of a needs assessment versus a full master plan, LAFCo and expansion with Somis and Santa Rosa Valley, partnering with the City, the inclusion of the operation and financial analysis/funding potentials with the needs assessment, use of Quimby fees, extent of parking lot repair at Bob Kildee Park and Camarillo Grove Park, larger allowance for branding, and high internet costs. Staff will review and follow-up at the next budget workshop meeting on May 26.

7. ORAL COMMUNICATIONS

None.

8. ADJOURNMENT

Chairman Mishler adjourned the meeting at 8:55 p.m.

Respectfully submitted,

Karen Roberts
Recording Secretary

Approval,

Mike Mishler
Chairman

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

TO: BOARD OF DIRECTORS

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

DATE: June 1, 2016

SUBJECT: FINANCE REPORT – APRIL 2016

RECOMMENDATION

It is recommended that the Board review and approve the Financial Statement for April 30, 2016.

ANALYSIS OF COMPARATIVE FINANCIAL THRU APRIL 30, 2016

Attached you will find the PVRPD Statement of Revenues and Expenditures for Finance for the period of July 1, 2015 through April 30, 2016 with a year-to-date comparison for the period of July 1, 2014 through April 30, 2015. The percentage rate used for the 2015-2016 fiscal year budget is 83.3% for Period 10 of the fiscal year.

REVENUES

Total revenue for the 10th month ending April 30, 2016 for Fund 10 (General Fund) has increased \$828,356 over the same period as last year. This increase is primarily due to the timing of receiving the property tax apportionment. In FY 2014-2015 the property tax apportionment was not received until the last working day of April in a check format, therefore not being deposited into the District's General Fund checking account until the first of the following month. For this fiscal year, the property tax apportionment was received in April as is the norm, but this year it was received by electronic transfer, therefore depositing into the District's general fund almost immediately. Fiscal year 15-16 has always been behind in revenue in comparison to FY 14-15 due to the \$2.8 million received in Quimby Fees that was received in FY 14-15. In the May 2016 Finance Report, the revenue will probably return to showing a decrease in comparison to FY 14-15 again due to the receipt of Quimby Fees.

Total revenue for the 10th month ending April 30, 2016 for Fund 20 (Assessment District) is 97.86% of budget and expenses are at 41.07% of budget. Since Fund 20 was set up in February 2016 there will not be monthly comparisons until February 2017.

EXPENDITURES

Personnel Expenditures decreased for FY 2015-2016 by \$69,204 in comparison to personnel expense for the same period as FY 2014-2015. As stated last month this is primarily due to a decrease in staffing for this fiscal year due to a budgeted vacant position along with a retirement that occurred in December. Currently, the District is seeing savings in personnel costs due to the following factors: 1) Retirements, 2) Higher paid staff leaving, and 3) Employees contributing to their benefits. The approximate savings Year-To-Date is \$304,553, however at this time last year, there was an extra pay period which equates to approximately \$100,000.

This fiscal year the personnel costs had a line item increase, which is the CalPERS Unfunded Liability of \$145,060. The PERS Unfunded Liability line item will be an expense for the District for the next 30 years. It will be increasing over the next four years, stay stationary for 20 years and then on the 25th through 30th year, it will decrease each year until it is paid off in the 30th year. With all those entire variables being factored, payroll is at 74.97% of budget or 8.33% below budget.

Service and Supply Expenditures have decreased \$586,645 in comparison to the same time period as last year. This decrease is directly related to the creation of Fund 20 for the Assessment District. If we exclude the COP PV Fields line item and the Contracted Landscaping Service that are in FY 14-15 Fund 10, Service and Supplies are down by \$176,785 in comparison to FY 14-15. This is due to a combination of factors, including utilities (water, electric and gas) which are down by approximately \$122,000 as well as insurance liability at \$38,000 due to the timing of payment.

With the creation of Fund 20, the Landscape Contract and the PV Fields COP debt service payment was removed from Fund 10 and placed in Fund 20. When reviewing these two monthly reports keep in mind these funds are tied to separate checking accounts and different funding sources.

When the new fund was created, the expenses were moved over as one lump sum for FY 14-15, not by month due to the software conversion. Therefore, the personnel amounts shown in Fund 20 will be the same for the May and June financial reports.

Capital projects are under way and you will notice there has been \$35,866 spent in the month of April. These expenses were for projects at the tennis court, basketball court and parking lot repair at PV Fields.

FISCAL IMPACT

Overall the District is under the approved budget by 10.47% and managers will continue to make a concerted effort to spend under the adopted budget during this fiscal year to help build reserves.

RECOMMENDATION

It is recommended that the Board review and approve the Financial Statement for April 30, 2016.

ATTACHMENTS

- 1) District Statement of Revenues and Expenditures for Finance as of April 30, 2016
(6 pages)

General Ledger
Statement of Revenues and Expenditures for Board
Pleasant Valley Recreation and Park District
Funds 10 and 20
April 2016 83.3%

Description	Current Month	Previous Year to Date	Current Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue						
Tax Apportionment	\$ 2,446,867.58	\$ 3,131,004.90	\$ 5,766,430.89	\$ 5,711,223.00	\$ (55,207.89)	100.97%
Park Dedication Fees	-	2,866,198.70	-	-	-	0.00%
Assessment District Tax	413,061.17	571,732.32	994,047.94	1,015,912.00	21,864.06	97.85%
Public Fees	41,868.07	466,028.05	451,972.29	608,717.00	156,744.71	74.25%
Certification Income	-	-	107.03	-	(107.03)	0.00%
Public Passes	5,362.00	50,182.98	52,437.28	65,217.00	12,779.72	80.40%
Rental Income	36,465.02	327,198.86	363,856.26	361,150.00	(2,706.26)	100.75%
Parking Citations	141.82	3,491.93	2,775.74	900.00	(1,875.74)	308.42%
Dividends	-	38,194.78	13,061.18	26,011.00	12,949.82	50.21%
Activity Guide	2,200.00	4,500.00	7,150.00	6,000.00	(1,150.00)	119.17%
Donations	102.00	164,707.56	92,226.79	92,350.00	123.21	99.87%
Misc Income	3,768.82	41,620.23	46,457.65	36,179.00	(10,278.65)	128.41%
Reimbursement/Incentive	175.25	30,128.26	71,749.79	84,175.00	12,425.21	85.24%
Revenue	\$ 2,950,011.73	\$ 7,694,988.57	\$ 7,862,058.78	\$ 8,007,834.00	\$ 145,561.16	98.18%
YTD Comparison			167,070.21			
Expense						
Salaries & Wages	\$ 222,878.97	\$ 2,163,226.26	\$ 2,140,245.25	\$ 2,888,662.00	\$ 748,416.75	74.09%
Auto / Cell Phone	2,077.02	-	4,019.44	-	4,019.44	0.00%
Retirement	28,131.51	466,575.69	259,209.16	379,992.00	120,782.84	68.21%
Employee Insurance	16,733.98	236,297.27	232,191.71	297,042.00	64,850.29	78.17%
Workers Comp & Unemployment	9,279.79	101,338.99	111,819.61	132,947.00	21,127.39	84.11%
Pension Obligation Loan Payment	-	73,577.41	44,084.67	224,973.00	180,888.33	19.60%
PERS Unfunded Liability	\$ 14,506.00	\$ -	\$ 145,060.00	\$ 174,072.00	\$ 29,012.00	83.33%
Personnel Expense	\$ 293,607.27	\$ 3,041,015.62	\$ 2,936,629.84	\$ 4,097,688.00	\$ 1,169,097.04	71.67%
YTD Comparison			(104,385.78)			
Other Post Employment Benefits	-	-	-	-	-	0.00%
Utilities	41,964.68	824,676.18	707,960.00	1,147,149.00	439,189.00	61.71%
Materials & Supplies	16,947.38	144,872.03	149,297.42	224,478.00	75,180.58	66.51%
Park Services	58.15	15,955.69	970.58	4,670.00	3,699.42	20.78%
Business Services	7,483.57	264,572.07	197,700.86	339,436.00	141,735.14	58.24%
Professional Services	44,958.63	483,244.17	477,478.15	634,553.00	157,074.85	75.25%
Maintenance & Repair	27,273.32	108,405.04	199,599.48	273,873.00	74,273.52	72.88%
Misc Employer Expenses	4,001.83	47,866.39	54,678.17	97,965.00	43,286.83	55.81%
Collection Fees	221,597.90	157,103.60	387,649.38	380,696.00	(6,953.38)	101.83%
Administrative Expense	284.00	3,550.78	4,220.06	5,454.00	1,233.94	77.38%
Recreation Expenses	1,219.78	20,724.87	21,195.81	33,724.00	12,528.19	62.85%
Special Event	1,595.00	9,928.66	13,069.72	19,320.00	6,250.28	67.65%
COP Debt PV Fields	-	409,860.03	200,630.17	739,021.00	538,390.83	27.15%
Supplies and Services Expense	\$ 367,384.24	\$ 2,490,759.51	\$ 2,414,449.80	\$ 3,900,339.00	\$ 1,485,889.20	61.90%
YTD Comparison			(76,309.71)			
Capital	\$ 35,869.50	\$ 311,914.60	\$ 62,870.39	\$ 484,000.00	\$ 421,129.61	12.99%
Land & Structure Improvements	-	-	22.50	-	22.50	0.00%
Depreciation	-	-	-	-	-	0.00%
Capital Expense	\$ 35,869.50	\$ 311,914.60	\$ 62,892.89	\$ 484,000.00	\$ 421,152.11	12.99%
YTD Comparison			(249,021.71)			
Total Expenses	\$ 696,861.01	\$ 5,843,689.73	\$ 5,413,972.53	\$ 8,482,027.00	\$ 3,076,138.35	63.83%
YTD Comparison			(429,717.20)			

General Ledger
Statement of Revenues and Expenditures
Pleasant Valley Recreation and Park District
April 2016 83.3%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue							
Tax Apport - Cur Year Secured	5110	\$ 2,446,622.18	\$ 2,882,153.11	\$ 5,506,263.59	\$ 5,711,055.00	\$ 204,791.41	96.41%
Tax Apport - Cur Year Unsec	5120	-	125,203.11	135,266.71	-	(135,266.71)	0.00%
Tax Apport - Prior Year Sec	5130	-	54,063.42	42,851.12	-	(42,851.12)	0.00%
Tax Apport - Prior Year Unsec	5140	-	4,999.89	6,324.91	-	(6,324.91)	0.00%
Tax Deeded Sales	5150	-	34.91	51.99	-	(51.99)	0.00%
Tax Apport - Protested Tax	5160	-	-	-	-	-	0.00%
RDA Property Tax Trust Fund	5205	-	-	-	-	-	0.00%
Cur Supplemental Pass Thru	5210	-	37,109.81	48,888.39	-	(48,888.39)	0.00%
Supplemental Redemption	5215	-	-	-	-	-	0.00%
HOPTR	5230	-	22,680.16	23,712.64	-	(23,712.64)	0.00%
Supplemental Assessment Roll	5240	-	170.14	192.50	168.00	(24.50)	114.58%
Housing Authority Apport	5260	-	-	-	-	-	0.00%
ERAF Distribution Apport	5270	-	-	-	-	-	0.00%
Interest Apport Fund	5310	-	683.78	948.23	5,573.00	4,624.77	17.01%
Other Interest Income	5320	170.75	4,590.35	2,138.34	-	(2,138.34)	0.00%
Park Dedication Fees	5400	-	2,866,198.70	-	-	-	0.00%
Dividends - PARDEC	5460	-	37,511.00	11,477.00	14,200.00	2,723.00	80.82%
Assessment Revenue	5500	-	571,732.32	-	-	-	0.00%
Carryover Balance	5502	-	-	-	-	-	0.00%
Facility Cleaning Fee	5505	-	-	-	-	-	0.00%
Park Patrol Citations	5506	141.82	3,491.93	2,775.74	900.00	(1,875.74)	308.42%
Plan Check Fee	5507	-	-	-	100.00	100.00	0.00%
Public Fees	5510	41,693.07	463,484.05	447,730.14	604,617.00	156,886.86	74.05%
Certificates	5512	-	-	107.03	-	(107.03)	0.00%
Swim Pass-Adult Splash (20)	5513	663.00	5,338.00	8,201.33	7,344.00	(857.33)	111.67%
Swim Pass-Senior Splash (10)	5514	292.50	2,677.50	1,942.50	1,890.00	(52.50)	102.78%
Senior Services Revenue	5515	-	1,480.00	1,860.00	2,200.00	340.00	84.55%
Senior Services Revenue	5516	807.50	4,462.50	5,409.00	3,570.00	(1,839.00)	151.51%
Swim Pass-Senior Splash (20)	5517	135.00	850.50	760.50	2,916.00	2,155.50	26.08%
Swim Pass-Senior Fitness (10)	5518	936.00	10,339.00	10,539.00	5,670.00	(4,869.00)	185.87%
Swim Pass-Senior Fitness (20)	5520	1,607.00	18,933.98	16,648.45	27,039.00	10,390.55	61.57%
Swim Pass-Adult Splash (10)	5524	324.00	3,786.00	2,794.50	5,508.00	2,713.50	50.74%
Vending Concessions	5525	131.05	364.45	863.14	940.00	76.86	91.82%
Swim Pass-Adult Fitness (10)	5526	50.00	870.00	838.00	3,240.00	2,402.00	25.86%
Swim Pass-Adult Fitness (20)	5527	230.00	2,684.50	3,169.00	5,400.00	2,231.00	58.69%
Swim Passes - Summer Single	5528	10.00	80.00	1,060.00	960.00	(100.00)	110.42%
Swim Passes - Summer Family	5529	307.00	161.00	1,075.00	1,680.00	605.00	63.99%
Rental	5530	32,238.40	244,219.33	291,503.79	267,769.00	(23,734.79)	108.86%
Cell Tower Revenue	5535	4,226.62	82,979.53	72,352.47	93,381.00	21,028.53	77.48%
Annual Passes-Skate Park	5536	-	-	-	-	-	0.00%
Parking Fees	5540	-	-	-	-	-	0.00%
Indemnity Revenue	5545	-	-	-	5,000.00	5,000.00	0.00%
Dues	5550	175.00	1,064.00	2,382.15	1,800.00	(582.15)	132.34%
Activity Guide Revenue	5555	2,200.00	4,500.00	7,150.00	6,000.00	(1,150.00)	119.17%
Scrap Sales on Asset Disposal	5560	-	-	-	-	-	0.00%
Banner Income	5562	-	1,110.00	1,679.50	900.00	(779.50)	186.61%
Donations	5570	102.00	89,707.56	92,226.79	92,350.00	123.21	99.87%
Donations for CIP Projects	5571	-	-	-	-	-	0.00%
Grant Revenue - NRPA	5572	-	75,000.00	-	-	-	0.00%
Scholarships	5573	-	-	-	-	-	0.00%
Other/Purchase Discount Taken	5575	3,637.77	40,145.78	43,894.98	34,435.00	(9,459.98)	127.47%
Cash Over/Under	5580	-	-	18.47	96.00	77.53	19.24%
Incentive Income	5585	175.25	18,357.65	19,208.01	17,075.00	(2,133.01)	112.49%
Reimbursement - ROPS	5600	-	11,770.61	52,541.78	67,100.00	14,558.22	78.30%
Revenue		\$ 2,536,875.91	\$ 7,694,988.57	\$ 6,866,632.63	\$ 6,990,684.00	\$ 124,029.31	98.23%
YTD Comparison				(828,355.94)			

General Ledger
Statement of Revenues and Expenditures
Pleasant Valley Recreation and Park District
April 2016 83.3%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Expense							
Full Time Salaries	6100	170,516.55	1,675,183.69	1,577,996.34	2,075,921.00	497,924.66	76.01%
Overtime Salaries	6101	1,251.30	8,388.93	9,011.39	17,162.00	8,150.61	52.51%
Car Allowance	6105	631.25	-	1,094.16	-	(1,094.16)	0.00%
Cell Phone Allowance	6108	1,015.11	-	2,063.96	-	(2,063.96)	0.00%
Part Time Salaries	6110	43,869.55	479,653.64	474,238.80	697,693.00	223,454.20	67.97%
Retirement	6120	26,809.59	464,547.39	246,500.21	360,052.00	113,551.79	68.46%
457 Pension	6121	135.22	2,028.30	1,352.20	4,100.00	2,747.80	32.98%
Employee Insurance	6130	15,720.34	236,297.27	222,056.20	284,963.00	62,906.80	77.92%
Workers Compensation	6140	8,739.80	96,009.99	95,999.33	117,665.00	21,665.67	81.59%
Unemployment Insurance	6150	-	5,329.00	8,961.75	7,500.00	(1,461.75)	119.49%
Loan - Pension Obligation	6160	18,747.75	73,577.41	187,477.50	224,973.00	37,495.50	83.33%
OP&B Expense	6161	-	-	-	-	-	0.00%
PERS Unfunded Liability	6170	14,506.00	-	145,060.00	174,072.00	29,012.00	83.33%
Personnel		\$ 301,942.46	3,041,015.62	2,971,811.84	3,964,101.00	992,289.16	74.97%
YTD Comparison				(69,203.78)			
Telephone	6210	\$ 1,203.52	\$ 16,388.63	\$ 13,535.76	\$ 18,792.00	\$ 5,256.24	72.03%
Internet Services	6220	502.00	5,933.50	4,720.00	10,488.00	5,768.00	45.00%
Minor Maintenance Supplies	6310	733.28	6,848.04	9,134.16	15,000.00	5,865.84	60.89%
Janitorial Supplies	6320	6,463.49	39,846.96	48,072.05	46,100.00	(1,972.05)	104.28%
Kitchen Supplies	6330	-	869.57	403.50	1,395.00	991.50	28.92%
Food Supplies	6340	37.63	5,236.98	5,152.60	8,253.00	3,100.40	62.43%
Water Maint & Service	6350	58.15	1,243.31	823.63	1,320.00	496.37	62.40%
Laundry/Wash Service	6360	-	179.75	146.95	350.00	203.05	41.99%
Janitorial Services	6370	-	-	-	3,000.00	3,000.00	0.00%
Medical Supplies	6380	-	2,075.18	372.54	1,745.00	1,372.46	21.35%
Insurance Liability	6410	-	81,779.18	41,979.60	103,043.00	61,063.40	40.74%
Equipment Maintenance	6500	1,092.95	-	1,092.95	-	(1,092.95)	0.00%
Fuel	6510	2,418.10	35,191.43	26,505.22	48,000.00	21,494.78	55.22%
Vehicle Maintenance	6520	354.21	18,064.09	19,658.44	37,800.00	18,141.56	52.01%
Office Equipment Maintenance	6530	-	530.75	192.67	1,175.00	982.33	16.40%
Computer Equip Maintenance	6540	-	3,992.06	266.65	5,248.00	4,981.35	5.08%
Building Maintenance	6600	-	-	-	-	-	0.00%
Building Repair	6610	7,375.59	36,680.64	75,670.61	90,300.00	14,629.39	83.80%
Bldg Equip Maint/Repair	6620	559.19	8,688.22	8,206.13	10,800.00	2,593.87	75.98%
Improvements/Maintenance	6630	-	9,454.50	20,381.75	24,500.00	4,118.25	83.19%
Incidental Costs - Assess	6709	-	15,105.02	-	-	-	0.00%
Grounds Maintenance	6710	17,891.38	29,953.09	64,329.23	95,180.00	30,850.77	67.59%
Tree Care - Assess	6719	-	7,723.00	-	-	-	0.00%
Contracted LS Services	6720	-	289,245.54	-	-	-	0.00%
Playgnd Replacmnt - Assess	6721	-	6,809.63	-	-	-	0.00%
Park Amenities - Assess	6722	-	1,329.84	(30.00)	-	30.00	0.00%
Contracted Pest Control	6730	-	761.07	-	2,000.00	2,000.00	0.00%
Rubbish & Refuse	6740	4,007.49	44,425.39	46,368.68	51,100.00	4,731.32	90.74%
Vandalism/Theft	6750	-	-	6,729.52	4,800.00	(1,929.52)	140.20%
Memberships	6810	457.99	12,271.31	9,868.12	12,272.00	2,403.88	80.41%
Office Expense	6900	-	30.00	-	-	-	0.00%
Office Supplies	6910	649.93	15,605.35	14,467.70	23,897.00	9,459.30	60.42%
Postage Expense	6920	5,231.24	17,182.42	23,157.88	23,600.00	442.12	98.13%
Advertising Expense	6930	1,114.80	11,237.78	7,078.32	15,890.00	8,811.68	44.55%
Printing Charges	6940	293.87	11,511.81	9,220.33	17,516.00	8,295.67	52.64%
Bank & ActiveNet Charges	6950	1,546.55	35,654.29	35,154.39	38,020.00	2,865.61	92.46%
Approp Redev/Collection Fees	6960	221,597.90	157,103.60	386,218.51	373,394.00	(12,824.51)	103.43%
Minor Furn Fixture & Equip	6980	-	1,041.69	3,071.53	4,070.00	998.47	75.47%
Comp Hardware/Software Exp	6990	160.18	27,536.34	4,952.97	8,852.00	3,899.03	55.95%
Fingerprint Fees (HR)	7010	34.00	1,161.00	919.00	1,705.00	786.00	53.90%
Fire & Safety Insp Fees	7020	-	2,465.30	665.00	5,088.00	4,423.00	13.07%
Permit & Licensing Fees	7030	-	2,937.83	2,690.61	4,825.00	2,134.39	55.76%

General Ledger
Statement of Revenues and Expenditures
Pleasant Valley Recreation and Park District
April 2016 83.3%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
State License Fee	7040	-	512.50	220.00	-	(220.00)	0.00%
Professional Services	7100	-	-	264.00	-	(264.00)	0.00%
Legal Services	7110	-	26,049.22	38,176.67	73,815.00	35,638.33	51.72%
Typeset and Print Services	7115	-	39,634.61	25,871.19	50,700.00	24,828.81	51.03%
Instructor Services	7120	12,159.57	134,751.45	132,082.66	139,186.00	7,103.34	94.90%
PERS Admin Fees	7125	-	1,019.78	1,186.06	1,249.00	62.94	94.96%
Audit Services	7130	-	910.00	6,025.00	10,950.00	4,925.00	55.02%
Medical & Health Svcs (HR)	7140	250.00	1,370.00	2,115.00	2,500.00	385.00	84.60%
Security Services	7150	433.50	3,611.26	3,906.78	4,586.00	679.22	85.19%
Entertainment Services	7160	-	1,600.00	1,906.79	1,950.00	43.21	97.78%
Business Services	7180	4,094.85	60,122.49	55,566.39	72,268.00	16,701.61	76.89%
Umpire/Referee Services	7190	-	1,060.71	820.00	1,900.00	1,080.00	43.16%
Publication/Legal Notices	7200	-	-	-	-	-	0.00%
Subscriptions	7210	35.00	1,982.20	3,331.16	3,616.00	284.84	92.12%
Rents and Leases	7300	-	-	-	-	-	0.00%
Rents & Leases - Equip	7310	187.63	14,811.37	13,640.83	31,360.00	17,719.17	43.50%
Bldg/Field Leases & Rental	7320	-	706.28	68.00	8,628.00	8,560.00	0.79%
Event Supplies	7410	-	943.59	1,263.41	1,910.00	646.59	66.15%
Supplies	7420	615.36	4,357.03	4,607.35	6,705.00	2,097.65	68.72%
Bingo Supplies	7430	604.42	5,982.33	6,135.09	7,500.00	1,364.91	81.80%
Sporting Goods	7440	-	6,214.57	6,167.60	10,029.00	3,861.40	61.50%
Arts and Craft Supplies	7450	-	2,053.78	2,171.88	3,230.00	1,058.12	67.24%
Training Supplies	7460	-	1,173.57	402.97	3,650.00	3,247.03	11.04%
Camp Supplies	7470	-	-	447.51	700.00	252.49	63.93%
Small Tools	7500	26.49	-	26.49	-	(26.49)	0.00%
Safety Supplies	7510	1,199.59	6,468.45	8,296.45	16,500.00	8,203.55	50.28%
Special Department Expense	7600	-	-	-	-	-	0.00%
Uniform Allowance	7610	2,982.42	7,726.38	5,511.50	11,285.00	5,773.50	48.84%
Safety Clothing	7620	-	3,883.23	4,767.08	8,415.00	3,647.92	56.65%
Transportation and Travel	7700	-	-	-	-	-	0.00%
Conference and Seminar Fees	7710	-	2,035.00	5,632.37	15,195.00	9,562.63	37.07%
Conference & Seminars - Board	7715	-	-	-	-	-	0.00%
Conf & Seminar Travel Exp	7720	-	2,436.33	5,630.93	16,784.00	11,153.07	33.55%
Private Vehicle Mileage	7730	446.42	2,009.30	2,652.59	4,788.00	2,135.41	55.40%
Transportation Charges	7740	-	390.00	-	1,200.00	1,200.00	0.00%
Buses/Excursions	7750	1,595.00	9,928.66	13,069.72	19,320.00	6,250.28	67.65%
Tuition/Book Reimbursement	7760	-	301.79	161.00	165.00	4.00	97.58%
Utilities - Gas	7810	6,614.06	14,454.48	18,001.77	29,693.00	11,691.23	60.63%
Utilities - Water	7820	13,144.78	543,559.81	454,740.71	788,626.00	333,885.29	57.66%
Utilities - Electric	7830	16,492.83	199,914.37	170,593.08	248,450.00	77,856.92	68.66%
Awards and Certificates	7910	80.00	8,942.49	10,946.78	17,995.00	7,048.22	60.83%
Meals for Staff Training	7920	-	4,118.45	2,818.01	2,800.00	(18.01)	100.64%
Employee Morale	7930	-	1,769.91	3,358.63	3,450.00	91.37	97.35%
COP Debt - PV Fields	7950	-	409,860.03	331.40	-	(331.40)	0.00%
Discount - Military	8110	-	-	-	-	-	0.00%
Land Improvements	8200	-	-	22.50	-	(22.50)	0.00%
Structures & Improvements	8300	-	-	-	-	-	0.00%
Service and Supplies		\$ 334,745.36	\$ 2,490,759.51	\$ 1,904,114.35	\$ 2,730,616.00	\$ 826,531.65	69.73%
YTD Comparison				(586,645.16)			
Total Expense		\$ 636,687.82	\$ 5,531,775.13	\$ 4,875,926.19	\$ 6,694,717.00	\$ 1,818,820.81	72.83%
YTD Comparison				(655,848.94)			
Capital	8400	\$ 35,715.62	\$ 23,745.00	\$ 41,339.16	\$ 340,000.00	\$ 298,660.84	12.16%
LWCF Grant	8401	-	186,722.90	-	-	-	0.00%
NRPA Grant	8402	-	75,000.00	-	-	-	0.00%
HCF Trail Project	8403	-	-	7,319.92	56,000.00	48,680.08	13.07%

General Ledger
Statement of Revenues and Expenditures
Pleasant Valley Recreation and Park District
April 2016 83.3%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Greenfield Outdoor Fitness Equ	8404	-	-	12,098.23	30,000.00	17,901.77	40.33%
HCF Grant - Wildlife Programs	8405	153.88	-	2,113.08	33,000.00	30,886.92	6.40%
Cam Grove Park	8409	-	-	-	-	-	0.00%
Equip/Facility Replacement	8420	-	26,446.70	-	25,000.00	25,000.00	0.00%
Capital		\$ 35,869.50	\$ 311,914.60	\$ 62,870.39	\$ 484,000.00	\$ 421,129.61	12.99%
				(249,044.21)			
Total Expense with Capital		\$ 672,557.32	\$ 5,843,689.73	\$ 4,938,796.58	\$ 7,178,717.00	\$ 2,239,950.42	67.96%
YTD Comparison				(904,893.15)			

General Ledger
Statement of Revenues and Expenditures
Pleasant Valley Recreation and Park District
Fund 20 - Assessment District
April 2016 83.3%

Description	Account	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
Revenue							
Interest Apport Fund	5310	\$ -	\$ -	\$ 635.95	\$ 1,238.00	\$ 602.05	51.37%
Other Interest Income	5320	74.65	-	740.70	-	740.70	0.00%
Assessment Revenue	5500	413,061.17	-	994,047.94	1,015,912.00	21,864.06	97.85%
Other/Purchase Discount Taken	5575	-	-	1.56	-	1.56	0.00%
Cash Over/Under	5580	-	-	-	-	-	0.00%
Incentive Income	5585	-	-	-	-	-	0.00%
Reimbursement - ROPS	5600	-	-	-	-	-	0.00%
Revenue		\$ 413,135.82	\$ -	\$ 995,426.15	\$ 1,017,150.00	\$ 23,208.37	97.86%
Expense							
Full Time Salaries	6100	\$ 7,241.57	\$ -	\$ 78,998.72	\$ 97,886.00	\$ 18,887.28	80.70%
Overtime Salaries	6101	-	-	-	-	-	0.00%
Car Allowance	6105	370.46	-	740.92	-	(740.92)	0.00%
Cell Phone Allowance	6108	60.20	-	120.40	-	(120.40)	0.00%
Part Time Salaries	6110	-	-	-	-	-	0.00%
Retirement	6120	1,186.70	-	11,356.75	15,840.00	4,483.25	71.70%
457 Pension	6121	-	-	-	-	-	0.00%
Employee Insurance	6130	1,013.64	-	10,135.51	12,079.00	1,943.49	83.91%
Workers Compeusation	6140	539.99	-	6,858.53	7,782.00	923.47	88.13%
Unemployment Insurance	6150	-	-	-	-	-	0.00%
Loan - Pension Obligation	6160	-	-	-	-	-	0.00%
OPEB Expense	6161	-	-	-	-	-	0.00%
PERS Unfunded Liability	6170	-	-	-	-	-	0.00%
Incidental Costs - Assess	6709	-	-	15,348.25	27,500.00	12,151.75	55.81%
Grounds Maintenance	6710	-	-	-	-	-	0.00%
Parking Lot Repair - Assess	6718	-	-	-	-	-	0.00%
Tree Care - Assess	6719	-	-	-	-	-	0.00%
Contracted LS Services	6720	32,638.88	-	209,908.56	395,900.00	185,991.44	53.02%
Playgmd Replacmnt - Assess	6721	-	-	-	-	-	0.00%
Park Amenities - Assess	6722	-	-	30.00	-	(30.00)	0.00%
Approp Redev/Collection Fees	6960	-	-	1,430.87	7,302.00	5,871.13	19.60%
COP Debt - PV Fields	7950	-	-	200,298.77	739,021.00	538,722.23	27.10%
Expense		\$ 43,051.44	\$ -	\$ 535,227.28	\$ 1,303,310.00	\$ 768,082.72	41.07%

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

TO: BOARD OF DIRECTORS

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

DATE: June 1, 2016

SUBJECT: CONSIDERATION AND ADOPTION OF RESOLUTION No. 558 REQUESTING THAT THE GENERAL DISTRICT ELECTION TO BE HELD ON NOVEMBER 8, 2016 BE CONSOLIDATED WITH OTHER ELECTIONS CALLED TO BE HELD ON THE SAME DAY AND IN THE SAME TERRITORY

RECOMMENDATION

It is recommended the Board approve Resolution No. 558 requesting that the General District Election be held on November 8, 2016 and consolidated with any other elections held on the same date and involving all or a portion of the territory of the District pursuant to Section 10400 et seq. of the Elections Code.

BACKGROUND

Elections shall be conducted for the Pleasant Valley Recreation and Park District pursuant to the Uniform District Election Law commencing with Section 10500 of the Elections Code on November 8, 2016, for the purpose of electing three (3) Directors.

ANALYSIS

The District will participate in the County of Ventura's November 8, 2016 elections with three Director positions placed on the ballot. The District's participation in the County's elections ballot will save the District thousands of dollars in costs.

FISCAL IMPACT

Typical cost for a "stand-alone" election could be in the \$100,000 range, as opposed to an anticipated cost of \$34,000 for consolidating with the County. Based on cost alone, the recommendation is to align with the County elections. The election expense of \$34,000 will be allocated in the FY 2016-2017 Budget.

RECOMMENDATION

It is recommended that the Board approve Resolution No. 558 requesting that the General District Election be held on November 8, 2016 and consolidated with any other elections held on the same date and involving all or a portion of the territory of the District pursuant to Section 10400 et seq. of the Elections Code.

ATTACHMENT

- 1) Resolution No. 558 (2 pages)
- 2) Clerk Recorder/Registrar Voters Form (1 page)

RESOLUTION NO. 558

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
PLEASANT VALLEY RECREATION AND PARK DISTRICT
REQUESTING THAT THEIR GENERAL DISTRICT ELECTION TO
BE HELD ON NOVEMBER 8, 2016, BE CONSOLIDATED WITH
OTHER ELECTIONS CALLED TO BE HELD ON THE SAME DAY
AND IN THE SAME TERRITORY**

WHEREAS, election shall be conducted for the Pleasant Valley Recreation and Park District pursuant to the Uniform District Election Law commencing with Section 10500 of the Elections Code on November 8, 2016, for the purpose of electing three (3) Directors; and

WHEREAS, the Board of Directors wishes the Elections Division of the Office of the County Clerk to conduct said election; and

WHEREAS, pursuant to Section 10400 *et seq.* of the Election Code, said election may be consolidated with other elections to be held on the same day; and

WHEREAS, acknowledges that the consolidated election will be conducted in the manner prescribed in Section 10418; and

WHEREAS, the Board of Directors request that this District's General Election be consolidated with any other election which may be held on the same date and involving the same territory.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS
AS FOLLOWS:**

That the General District Election of this District is to held on November 8, 2016, and consolidated with any other elections held on the same date and involving all or a portion of the territory of the District pursuant to Section 10400 *et seq.* of the Elections Code; and

That the attached "Notice to County Clerk of Elective Offices To Be Filled In The Pleasant Valley Recreation and Park District" is hereby made a part of this Resolution; and

That pursuant to Election Code Section 10002, the District shall reimburse the County in full for the services performed upon presentation of a bill from the County to the District.

PASSED AND ADOPTED THIS 1st DAY OF JUNE, 2016.

AYES: _____
NOES: _____
ABSTAIN: _____
ABSENT: _____

Mike Mishler, Chairman
Board of Directors
Pleasant Valley Recreation and Park District

ATTESTED:

Mark Malloy, Secretary
Board of Directors
Pleasant Valley Recreation and Park District



MARK A. LUNN
Clerk Recorder/Registrar of Voters
Elections Division

Notice to the County Clerk of Elective Offices to be Filled in the

(Name of City, School or Special District)

You are hereby notified that a General Election will be held on November 8, 2016.

Records indicate that the elective offices held by the persons listed below are to be filled:

<u>Name of Officeholder*</u>	<u>Title & Division (if any)</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

The _____ is to pay for the printing, handling, translating, and mailing
City/District/Candidate**
of the candidate's statements pursuant to Section 13307 of the Elections Code.

Dated: _____

(SEAL)

City Clerk/Elections Official

* Please note if any appointments were made to fill vacancies and indicate expiration of terms.

** Indicate City, District or Candidate depending upon which entity is to be billed for the cost of printing and handling the candidate's statements.

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

TO: BOARD OF DIRECTORS

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

DATE: June 1, 2016

**SUBJECT: CONSIDERATION AND ADOPTION OF RESOLUTION
NO. 559, INDICATING, IN THE EVENT OF A TIE, THE
WINNER IN THE BOARD MEMBER ELECTIONS
WILL BE DETERMINED BY LOT**

RECOMMENDATION

It is recommended that the Board adopt Resolution No. 559, indicating in the event of a tie vote, that the winner will be determined by lot.

BACKGROUND

As part of the election process, the County of Ventura has requested information from the District in reference to merging the elections and the establishment of a tie breaking process. According to the Public Resource Code and the Elections Code, the District can resolve ties by either conducting a special runoff election or by lot. The purpose of this action is to determine the process, by resolution, allowing the County to make the appropriate preparations.

ANALYSIS

Based on estimates from previous years and according to County officials, the cost of a special runoff election in the event of a tie vote would be approximately \$100,000. Resolving a tie vote by lot will have no negative cost impact and can be conducted by the Board at a regular meeting. Given the cost of a special election, the recommendation is to determine the winner by lot.

FISCAL IMPACT

As stated, a special runoff election will cost the District approximately \$100,000 with no cost associated with the lot procedure.

RECOMMENDATION

It is recommended that the Board adopt Resolution No. 559, indicating in the event of a tie vote, that the winner will be determined by lot.

ATTACHMENTS

- 1) Resolution No. 559 (1 page)

RESOLUTION NO. 559

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
PLEASANT VALLEY RECREATION AND PARK DISTRICT
WHERE THE DISTRICT WILL RESOLVE TIE VOTES
IN BOARD MEMBER ELECTIONS BY LOT**

WHEREAS, elections shall be conducted for the Pleasant Valley Recreation and Park District pursuant to the Uniform District Election Law commencing with Section 10500 of the Elections Code every two years for the purpose of electing Board Members; and

WHEREAS, the Board of Directors wishes the Elections Division of the Office of the County Clerk to conduct said election; and

WHEREAS, pursuant to Section 10400 *et seq.* of the Election Code, said election will be consolidated with other elections to be held on the same day as per District Resolution No. 559 passed on June 1, 2016: and

WHEREAS, the Elections Division of the Office of the County Clerk requests that the District will determine a method to resolve tie votes in Board Member elections.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED BY THE BOARD OF DIRECTORS AS FOLLOWS:

That after a General District Board Member Election ending in a tie vote as defined in the Elections Code 15651, the winner will be determined by lot and the District shall immediately notify the candidates who received the tie votes of the time and place where lots shall be cast to determine the winner.

PASSED AND ADOPTED THIS 1st DAY OF JUNE, 2016.

AYES: _____
NOES: _____
ABSTAIN: _____
ABSENT: _____

Mike Mishler, Chair, Board of Directors
Pleasant Valley Recreation and Park District

ATTESTED:

Mark Malloy, Secretary, Board of Directors
Pleasant Valley Recreation and Park District

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

TO: BOARD OF DIRECTORS

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

DATE: June 1, 2016

**SUBJECT: RESOLUTION NO. 560, ADOPTING THE
APPROPRIATION AMOUNT SUBJECT TO
GANN LIMITATION, FY 2016-2017**

RECOMMENDATION

It is recommended that the Board adopt Resolution No. 560 setting the FY 2016-2017 appropriation amount subject to the Gann limits.

BACKGROUND

Article XIII B of the California Constitution specifies that appropriations made by governmental entities may increase annually by the change in population and the change in the California per capita personal income.

While the percent change in California per capita personal income used in setting the 2016-2017 appropriations limit is a statewide figure, the district population increase, is the percent change in population for the City of Camarillo. The City population and California per capita personal income changes are provided by the State Department of Finance.

In calculating the appropriation amount subject to limitation, fiscal year 1978-1979 was designated as the base year in the amount of \$1,769,843 with adjustments to be made in subsequent years according to the criteria as referenced above. Staff has computed the limitation amount of \$10,180,557 for fiscal year 2016-2017 as indicated in Attachment 2. Attachment 1 is a proposed resolution setting the amount.

FISCAL IMPACT

There is no fiscal impact.

RECOMMENDATION

It is recommended that the Board adopt Resolution No. 560 setting the FY 2016-2017 appropriation amount subject to the Gann limits.

ATTACHMENTS

- 1) Resolution No. 560 (1 page)
- 2) FY 2016-2017 Appropriation Limit (1 page)

RESOLUTION 560
A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
PLEASANT VALLEY RECREATION AND PARK DISTRICT
ESTABLISHING THE ANNUAL APPROPRIATIONS SUBJECT
TO THE LIMITATION SET FORTH IN ARTICLE XIII B
OF THE CONSTITUTION OF THE STATE OF CALIFORNIA

WHEREAS, Article XIII B of the California Constitution established the total annual appropriations subject to limitations for the State and for local government; and

WHEREAS, said limitation is defined as the appropriations limit of such entities for the prior year adjusted for changes in per capita personal income and population of said entities; and

WHEREAS, the Board of Directors of the Pleasant Valley Recreation and Park District wishes to establish the appropriations subject to limitation for the fiscal year 2015-2016,

NOW, THEREFORE, the Board of Directors of the Pleasant Valley Recreation and Park district does hereby resolve as follows:

1. The appropriations subject to limitation for the Pleasant Valley Recreation and Park District for the fiscal year 1978 -1979 was \$1,769,843.
2. The appropriations subject to limitation pursuant to Article XIII B of the California Constitution for the Pleasant Valley Recreation and Park District for the fiscal year 2016-2017 is \$10,180,557
3. Said appropriations subject to limitation include adjustments pursuant to Section 3 of Article XIII B of the California Constitution as of the date of this resolution.

PASSED AND ADOPTED this 1st day of June, 2016, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

MIKE MISHLER, CHAIRPERSON
PLEASANT VALLEY RECREATION AND PARK DISTRICT

ATTESTED:

MARK MALLOY, SECRETARY
PLEASANT VALLEY RECREATION AND PARK DISTRICT

**PLEASANT VALLEY RECREATION AND PARK DISTRICT
2016-2017 APPROPRIATION LIMIT**

California Per Capita Personal Income percentage change:	5.37%		
Converted to a ratio:	$\frac{5.37 + 100}{100}$	=	1.0537
PVRPD Estimated change in population:	0.90%		
Converted to a ratio:	$\frac{.90 + 100}{100}$	=	1.0090
Calculation: 2015-2016 ratio of change	1.0537×1.0090	=	1.0632
1978-1979 Appropriation Limitation			1,769,843
2015-2016 Appropriation Limitation			9,575,392
2016-2017 appropriation limit 9,575,392.00 (2015-2016 limitation) X 1.0632 (2015-2016 ratio of change)		=	<u>10,180,557</u>

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

TO: BOARD OF DIRECTORS

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

DATE: June 1, 2016

**SUBJECT: CONSIDERATION AND ADOPTION OF RESOLUTION
NO. 561 APPROVING ENGINEER'S REPORT,
CONFIRMING DIAGRAM AND ASSESSMENT AND
ORDERING LEVY OF ASSESSMENT FOR FY 2016-
2017 FOR THE PARK MAINTENANCE AND
RECREATION IMPROVEMENT DISTRICT FOR THE
PLEASANT VALLEY RECREATION AND PARK
DISTRICT**

RECOMMENDATION

It is recommended that the Board adopt Resolution No. 561, accepting the Engineer's Report and ordering the levy of assessment at \$38.20.

BACKGROUND

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

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

On February 3, 2016, the Board adopted Resolution No. 552, directing the preparation of an Engineer's Report for the District and initiating the procedures for the continuation of the Assessment District for FY 2016-2017.

On May 4, 2016 the Board adopted Resolution No. 557, declaring intention to levy assessments for FY 2016-2017, preliminarily approving the Engineer's Report, and providing for Notice of Hearing for the Public Park Maintenance and Recreation Improvement District for the Pleasant Valley Recreation and Park District.

ANALYSIS

In order to continue to levy the assessments, the Board on February 3, 2016 directed SCI Group, Inc. the assessment engineer, to prepare an Engineer's Report for FY 2016-2017. This Engineer's Report, which includes the proposed budget and the updated proposed assessment for each parcel in the District, was completed and filed with the District's Legal Counsel on April 25, 2016.

FISCAL IMPACT

The Board has the authority to approve an annual adjustment to the assessment rate by an amount equal to the change in the Los Angeles Consumer Price Index (CPI), not to exceed 3%. The assessment rate for FY 2016-2017 is \$38.20 per single family equivalent benefit unit (\$0.76 increase from last fiscal year rate) which is an assessment rate increase of 2.03%. To achieve the recommended 2.03% increase, SCI staff utilized the CPI indicator as of December 31, 2015.

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

RECOMMENDATION

It is recommended that the Board adopt Resolution No. 561 accepting the Engineer's Report and ordering the levy of assessment at \$38.20.

ATTACHMENTS

- 1) Resolution No. 561 (4 pages)
- 2) Engineer's Report (39 pages)

RESOLUTION NO. 561

**A RESOLUTION APPROVING ENGINEER'S REPORT, CONFIRMING
DIAGRAM AND ASSESSMENT AND ORDERING LEVY OF ASSESSMENT
FOR FISCAL YEAR 2016-17 FOR THE
PARK MAINTENANCE AND RECREATION IMPROVEMENT DISTRICT
FOR THE
PLEASANT VALLEY RECREATION AND PARK DISTRICT**

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

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

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

WHEREAS, by its Resolution No. 552, A Resolution Directing Preparation of the Engineer's Report for the Pleasant Valley Recreation and Park District, Park Maintenance and Recreation Improvement District, this Board designated SCI Consulting Group as Engineer of Work and ordered said Engineer to make and file a report in writing in accordance with and pursuant to the Landscaping and Lighting Act of 1972 and Article XIID of the California Constitution; and

WHEREAS, the report was duly made and filed with the Clerk of the Board and duly considered by this Board and found to be sufficient in every particular, whereupon it was determined that the report should stand as the Engineer's Report for all subsequent proceedings under and pursuant to the aforesaid resolution, and that June 1, 2016 at the hour of 6:00 p.m. at the City of Camarillo, City Hall Council Chambers, 601 Carmen Dr., Camarillo, California, were appointed as the time and place for a hearing by this Board on the question of the levy of the proposed assessment, notice of which hearing was given as required by law; and

WHEREAS, at the appointed time and place the hearing was duly and regularly held, and all persons interested and desiring to be heard were given an opportunity to be heard, and all matters and things pertaining to the continuation of assessments were fully heard and considered by this Board, and all oral statements and all written protests or communications were duly heard, considered and overruled, and this Board thereby acquired jurisdiction to order the levy and the confirmation of the diagram and assessment

prepared by and made a part of the Engineer's Report to pay the costs and expenses thereof;

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

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

are finally approved and confirmed.

5. Final adoption and approval of the Engineer's Report as a whole, and of the plans and specifications, estimate of the costs and expenses, the diagram and the assessment, as contained in the report as hereinabove determined and ordered, is intended to and shall refer and apply to the report, or any portion thereof as amended, modified, or revised or corrected by, or pursuant to and in accordance with, any resolution or order, if any, heretofore duly adopted or made by this Board.
6. The assessment to pay the costs and expenses of the maintenance of the improvements for fiscal year 2016-17 is hereby levied. For further

particulars pursuant to the provisions of the Landscaping and Lighting Act of 1972, reference is hereby made to the Resolution Directing Preparation of Engineer's Report.

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

PASSED AND ADOPTED this 1st day of June, 2016, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

MIKE MISHLER, CHAIRMAN
PLEASANT VALLEY RECREATION AND PARK DISTRICT

ATTESTED:

MARK MALLOY, SECRETARY
PLEASANT VALLEY RECREATION AND PARK DISTRICT



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

FINAL ENGINEER'S REPORT

FISCAL YEAR 2016-17

MAY 2016

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

ENGINEER OF WORK:

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TABLE OF CONTENTS

INTRODUCTION	6
OVERVIEW	6
ASSESSMENT PROCESS	7
ENGINEER'S REPORT AND CONTINUATION OF ASSESSMENTS	8
LEGISLATIVE ANALYSIS	8
PLANS & SPECIFICATIONS	11
FISCAL YEAR 2016-17 ESTIMATE OF COST AND BUDGET	13
INTRODUCTION	13
SUMMARY OF DISTRICT'S IMPROVEMENT PLANS	13
METHOD OF APPORTIONMENT	16
METHOD OF APPORTIONMENT	16
DISCUSSION OF BENEFIT	16
BENEFIT FACTORS	17
BENEFIT FINDING	19
GENERAL VERSUS SPECIAL BENEFIT	19
CALCULATING GENERAL BENEFIT	21
ZONES OF BENEFIT	23
METHOD OF ASSESSMENT AND PROPORTIONALITY	25
METHOD OF APPORTIONMENT	28
COMMERCIAL/INDUSTRIAL PROPERTIES	29
VACANT PROPERTIES	30
OTHER PROPERTIES	31
DURATION OF ASSESSMENT	31
APPEALS AND INTERPRETATION	31
ASSESSMENT	33
ASSESSMENT DIAGRAM.....	36
APPENDIX A - 2016-17 ASSESSMENT ROLL	39

TABLE OF FIGURES

TABLE 1 - ESTIMATE OF COST, FY 2016-17 14

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

TABLE 3 - RESIDENTIAL DENSITY AND ASSESSMENT FACTORS 29

TABLE 4 - COMMERCIAL/INDUSTRIAL DENSITY AND ASSESSMENT FACTORS 30

TABLE 5 - SUMMARY COST ESTIMATE 33

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INTRODUCTION

OVERVIEW

The Pleasant Valley Recreation and Park District (the "Park District") currently provides park facilities and recreational programs for its service area of 25,900 parcels. The Park District currently owns, operates and maintains 28 neighborhood, community, and regional parks which are distributed throughout the Park District. (For locations of the Park District's facilities, see the Diagram following in this Report.)

The Park District's facilities are summarized as follows:

DISTRICT PARKS

- ❖ **ADOLFO PARK**, (3.0 acres), 3601 N. Adolfo.
- ❖ **ARNEILL RANCH PARK**, (5.0 acres), 1301 Sweetwater.
- ❖ **BIRCHVIEW PARK**, (0.7 acres), 5564 Laurel Ridge Lane, Birchview/Laurel Ridge.
- ❖ **CALLEGUAS CREEK PARK**, (3.0 acres), 675 Avenida Valencia.
- ❖ **CAMARILLO OAK GROVE PARK**, (24.55 acres), 6968 Camarillo Springs Road.
- ❖ **CARMENITA PARK**, (1.0 acres), 1506 Sevilla.
- ❖ **CHARTER OAK PARK**, (5.7 acres), 2500 Charter Oak Drive.
- ❖ **COMMUNITY CENTER PARK**, (12.9 acres), 1605 E. Burnley Street, Carmen/Burnley.
- ❖ **DOS CAMINOS PARK**, (4.4 acres), 2198 N. Ponderosa Road, Las Posas/Ponderosa.
- ❖ **ENCANTO PARK**, (3.0 acres), 5300 Encanto.
- ❖ **FOOTHILL PARK**, (2.3 acres), 1501 Cranbrook Street.
- ❖ **FREEDOM PARK**, (33.9 acres), 275 E. Pleasant Valley Road, Skyway/Eubanks.
- ❖ **HERITAGE PARK**, (9.0 acres), 1630 Heritage Trail, Joshua Trail/Heritage Trail.
- ❖ **LAS POSAS EQUESTRIAN PARK**, (2.0 acres), 2084 Via Veneto, El Tuaca/Via Veneto.
- ❖ **LAURELWOOD PARK**, (1.5 acres), 2127 Dexter, Mobil/Dexter.
- ❖ **LOKKER PARK**, (7.0 acres), 848 Vista Coto Verde, Calle Higuera/Avenida Sultura.
- ❖ **MISSION OAKS PARK**, (20.2 acres), 5501 Mission Oaks Boulevard, Mission Oaks/Oak Canyon.
- ❖ **MISSION VERDE PARK**, (2.0 acres), 5358 Mission Verde Drive.
- ❖ **NANCY BUSH PARK**, (3.4 acres), 1150 Bradford.

- ❖ **PITTS RANCH PARK**, (10.0 acres), 1400 Flynn Road.
- ❖ **BOB KILDEE COMMUNITY PARK**, (13.0 acres), 1030 Temple Avenue, Ponderosa/Temple.
- ❖ **QUITO PARK**, (5.0 acres), 7073 Quito Court, Calle Dia/Quito.
- ❖ **SPRINGVILLE PARK**, (5.0 acres), 801 Via Zamora.
- ❖ **TRAILSIDE PARK**, (0.5 acres), 5462 Cherry Ridge Drive, Willow View/Maple View.
- ❖ **VALLE LINDO PARK**, (10.0 acres), 889 Aileen Street, Valle Lindo/Aileen.
- ❖ **PLEASANT VALLEY FIELDS**, (55.0 acres), 3777 Village at the Park Drive.
- ❖ **WOODCREEK PARK**, (5.0 acres), 1200 Woodcreek Road, Lynwood/Woodcreek.
- ❖ **WOODSIDE PARK**, (5.0 acres), 247 Japonica Avenue, Ridgeview/Japonica.

ASSESSMENT PROCESS

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

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

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

ENGINEER'S REPORT AND CONTINUATION OF ASSESSMENTS

In each subsequent year for which the assessments will be continued, the Board must direct the preparation of an Engineer's Report, budgets and proposed assessments for the upcoming fiscal year. After the Engineer's Report is completed, the Board may preliminarily approve the Engineer's Report and proposed assessments and establish the date for a public hearing on the continuation of the assessments. This Report was prepared pursuant to the direction of the Board adopted on February 3, 2016.

This Engineer's Report ("Report") was prepared to establish the budget for the continued improvements and services ("Improvements") that would be funded by the proposed 2016-17 assessments, determine the benefits received by property from the improvements and services within the Park District and the method of assessment apportionment to lots and parcels within the Park District. This Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the *California Streets and Highways Code* (the "Act") and Article XIII D of the California Constitution (the "Article").

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

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for June 1, 2016. At this hearing, the Board would consider approval of a resolution confirming the continuation of the assessments for fiscal year 2016-17. If the assessments are so confirmed and approved, the levies would be submitted to the County Auditor/Controller by August 2016 for inclusion on the property tax roll for fiscal year 2016-17.

LEGISLATIVE ANALYSIS

PROPOSITION 218

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

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

SILICON VALLEY TAXPAYERS ASSOCIATION, INC. V SANTA CLARA COUNTY OPEN SPACE AUTHORITY

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

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly specified and identified
- Special benefits are directly received by and provide a direct advantage to property in the assessment district
- The assessments must be proportional to the special benefits conferred

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

DAHMS V. DOWNTOWN POMONA PROPERTY

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

BONANDER V. TOWN OF TIBURON

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

BEUTZ V. COUNTY OF RIVERSIDE

On May 26, 2010 the 4th District Court of Appeal issued a decision on the Steven Beutz v. County of Riverside ("Beutz") appeal. This decision overturned an assessment for park

maintenance in Wildomar, California, primarily because the general benefits associated with improvements and services were not explicitly calculated, quantified and separated from the special benefits.

GOLDEN HILL NEIGHBORHOOD ASSOCIATION V. CITY OF SAN DIEGO

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

COMPLIANCE WITH CURRENT LAW

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

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

PLANS & SPECIFICATIONS

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

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

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

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

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

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

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

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

FISCAL YEAR 2016-17 ESTIMATE OF COST AND BUDGET

INTRODUCTION

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

Final Level of Improvements	=	Baseline Level of Improvements	+	Enhanced Level of Improvements
--	----------	---	----------	---

SUMMARY OF DISTRICT'S IMPROVEMENT PLANS

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

TABLE 1 - ESTIMATE OF COST, FY 2016-17

	Total Budget															
Installation, Maintenance & Servicing Costs																
Capital Improvements	\$1,410,865															
Equipment and Facility Replacement	\$715,000															
Services and Supplies	\$1,923,954															
Maintenance and Operations of Improvements ¹	\$2,044,519															
Totals for Installation, Maintenance and Servicing	\$6,094,338															
Less: District Contribution ²	(\$4,792,677)															
Net Cost of Installation, Maintenance and Servicing	\$1,301,661															
Incidental Costs	\$27,500															
Less: Beginning Fund Balance (July 1, 16)	(\$379,171)															
Contribution to Reserve Fund/Improvement Fund/Contingency ³	\$99,915															
Total Park Maintenance and Recreation Improvement District Budget ⁴ (Net Amount to be Assessed)	\$1,049,905															
<hr/>																
Budget Allocation to Property																
Total Assessment Budget*	\$1,049,905															
	<table border="1"> <thead> <tr> <th></th> <th style="text-align: right;">Unadjusted SFE</th> <th style="text-align: right;">Adjusted SFE</th> </tr> </thead> <tbody> <tr> <td>Single Family Equivalent Benefit Units - Zone A</td> <td style="text-align: right;">26,475.32</td> <td style="text-align: right;">26,475.32</td> </tr> <tr> <td>Single Family Equivalent Benefit Units - Zone B</td> <td style="text-align: right;">404.64</td> <td style="text-align: right;">101.16</td> </tr> <tr> <td>Single Family Equivalent Benefit Units - Zone C</td> <td style="text-align: right;">1,815.89</td> <td style="text-align: right;">907.95</td> </tr> <tr> <td>Adjusted SFE Units</td> <td></td> <td style="text-align: right;">27,484.43</td> </tr> </tbody> </table>		Unadjusted SFE	Adjusted SFE	Single Family Equivalent Benefit Units - Zone A	26,475.32	26,475.32	Single Family Equivalent Benefit Units - Zone B	404.64	101.16	Single Family Equivalent Benefit Units - Zone C	1,815.89	907.95	Adjusted SFE Units		27,484.43
	Unadjusted SFE	Adjusted SFE														
Single Family Equivalent Benefit Units - Zone A	26,475.32	26,475.32														
Single Family Equivalent Benefit Units - Zone B	404.64	101.16														
Single Family Equivalent Benefit Units - Zone C	1,815.89	907.95														
Adjusted SFE Units		27,484.43														
Assessment per Single Family Equivalent Unit	\$38.20															
Budget Allocation to Property																

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

Notes to Estimate of Cost:

1. The item, Maintenance and Operation of Improvements provides funding for enhanced maintenance of all parks and recreation facilities on a daily basis, seven days per week. Improvements include mowing turf, trimming and caring for landscaping, fertilization and aeration of grounds and playfields, routine maintenance and safety inspections, painting, replacing/repairing broken or damaged equipment, trash removal and cleanup, irrigation and irrigation system maintenance, and other services as needed.
2. As determined in the following section, at least 25% of the cost of Improvements must be funded from sources other than the assessments to cover any general benefits from the Improvements. Therefore, out of the total cost of Improvements of \$6,094,338, the District must contribute at least \$1,523,585 from sources other than the assessments. The District will contribute much more than this amount, which more than covers any general benefits from the Improvements.
3. This amount is the projected ending fund balance as of June 30, 2017. The Fund Balance shown includes operating reserves and the Capital Improvement Reserve Fund.
4. The Act stipulates that proceeds from the assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the Improvement District. Moreover, funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the fiscal year, July 1, must be carried over to the next fiscal year. The funds shown under contribution to Reserve Fund / Improvement Fund / Contingency are primarily being accumulated for future capital improvement and capital renovation needs.

METHOD OF APPORTIONMENT

METHOD OF APPORTIONMENT

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

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

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

DISCUSSION OF BENEFIT

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

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

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

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

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

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

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

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

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

BENEFIT FACTORS

The special benefits from the Improvements are listed below:

EXTENSION OF A PROPERTY'S OUTDOOR AREAS AND GREEN SPACES FOR PROPERTIES WITHIN CLOSE PROXIMITY TO THE IMPROVEMENTS

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

According to the industry-standard guidelines established by the National Park and Recreation Association (the "NPRA"), neighborhood parks in urban areas have a service

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

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

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

PROXIMITY TO IMPROVED PARKS AND RECREATIONAL FACILITIES

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

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

ACCESS TO IMPROVED PARKS, OPEN SPACE AND RECREATIONAL AREAS

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

IMPROVED VIEWS

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

BENEFIT FINDING

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

GENERAL VERSUS SPECIAL BENEFIT

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

In other words:

Total Benefit	=	General Benefit	+	Special Benefit
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There is no widely-accepted or statutory formula for general benefit. General benefits are benefits from improvements or services that are not special in nature, are not “particular

and distinct” and are not “over and above” benefits received by other properties. SVTA vs. SCCOSA provides some clarification by indicating that general benefits provide “an indirect, derivative advantage” and are not necessarily proximate to the improvements.

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

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

A formula to estimate the general benefit is listed below:

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

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

CALCULATING GENERAL BENEFIT

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

BENEFIT TO PROPERTY OUTSIDE THE IMPROVEMENT DISTRICT

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

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

Assumptions:

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

25,370 parcels in the Improvement District.

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

Calculation of General Benefit to Property Outside the Improvement District

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

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

BENEFIT TO PROPERTY *INSIDE* THE DISTRICT THAT IS *INDIRECT AND DERIVATIVE*

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

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

BENEFIT TO THE PUBLIC AT LARGE

The general benefit to the public at large can be estimated by the proportionate amount of time that the Park District’s parks and recreational facilities are used and enjoyed by individuals who are not residents, employees, customers or property owners in the Park District¹. A survey of park and recreation facility usage conducted by SCI Consulting Group found that less than 5% of the Park District’s facility usage is by those who do not live or work within District boundaries.² When people outside the Improvement District use parks, they diminish the availability of parks for people within the Improvement District. Therefore, another 5% of general benefits are allocated for people within the Improvement District. Combining these two measures of general benefits, we find that 10% of the benefits from the Improvements are general benefits to the public at large.

TOTAL GENERAL BENEFITS

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

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

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

General Benefit Calculation

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

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

The Park District's total budget for maintenance and improvement of its parks and recreational facilities is \$6,094,338. Of this total budget amount, the Park District will contribute \$4,792,677 from sources other than the assessments for park maintenance and operation. This contribution by the Park District equates to approximately 79% of the total budget for maintenance and improvements and constitutes far more than the amount attributable to the general benefits from the Improvements.

ZONES OF BENEFIT

The Pleasant Valley Recreation and Park District's parks and recreation facilities are generally concentrated in the areas encompassing the City of Camarillo. The outlying, generally more rural areas of the Park District have limited park and recreation facilities and properties in these areas (collectively "area") are generally less proximate to the Improvements. Therefore, this area receives relatively lesser special benefits from the assessments than properties located within the City of Camarillo. This area of lesser benefit is defined to include all parcels within District boundaries that are located outside of the City limits, excluding the upper northwest section of the unincorporated areas of the Park District, generally known as the Heights and Spanish Hills³. This area is hereinafter referred to as Zone of Benefit B or Zone B and is depicted on the Assessment Diagram included with this Report. All parcels within the City of Camarillo or within the unincorporated areas described as the Heights or Spanish Hills are classified into Zone of Benefit A or Zone A.

Relative proximity and access to the Park District's facilities is a measure of the level of special benefit conferred by the assessments. Parcels in Zone B are approximately four times farther removed from the Park District's facilities as those within Zone A; therefore

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

these properties are determined to receive 1/4 (25%) the level of benefit as those within Zone A.

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

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

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

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

	<i>Zone of Benefit</i>			<i>Total</i>
	<i>A</i>	<i>B</i>	<i>C</i>	
Total Parcels	22,766	771	2,396	25,933
SFE Units (Unadjusted for Benefit Weighting)	26,475.32	404.64	1,815.89	28,695.85
Benefit Adjustment Factor	100%	25%	50%	
Assessment Rate per SFE	\$38.20	\$9.55	\$19.10	
Total Assessment	\$1,011,357.22	\$3,864.31	\$34,683.50	\$1,049,905.04

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

Assessed properties within the Improvement District are within the industry-accepted proximity/service area for parks and recreation facilities. As noted, these proximity radii were specifically established to only encompass properties with good proximity and access to local parks and in effect make local parks within the proximity radii an extension of usable land area for the properties in the area. Since all parcels in the Improvement

District have good access and proximity to the Improvements and the benefits to relatively closer proximity are offset by other factors, additional proximity is not considered to be a factor in determining benefit within each Zone of Benefit. In other words, the boundaries of the Improvement District and the Zones of Benefit have been narrowly drawn to include only properties that have good proximity and access and will specially benefit from the Improvements.

The SVTA vs. SCCOSA, 44 Cal.4th 431, 456, decision indicates:

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

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

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

METHOD OF ASSESSMENT AND PROPORTIONALITY

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

It should be noted that many other types of “traditional” assessments also use parcel population densities to apportion the assessments. For example, the assessments for sewer systems, roads and water systems are typically allocated based on the population density of the parcels assessed. Moreover, assessments have a long history of use in

California and are in large part based on the principle that benefits from a service or improvement funded by assessments that is enjoyed by tenants and other non-property owners ultimately is conferred directly to the underlying property.⁴

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

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

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

Finally, the special benefits derived from the assessments are conferred on property and are not based on a specific property owner's use of the improvements, or a specific property owner's occupancy of property or the property owner's demographic status such as age or number of dependents. However, it is ultimately people who value the special

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

benefits described above and use and enjoy the Park District’s park and recreational facilities. In other words, the benefits derived to property are related to the average number of people who could potentially live on, work at, or otherwise could use a property, not how the property is currently used by the present owner. Therefore, the number of people who could or potentially live on, work at or otherwise use a property is one indicator of the relative level of benefit received by a property.

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

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

This method is further described below.

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

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

EQUATION 1 – SPECIAL BENEFIT APPORTIONMENT FACTORS

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

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

relative special benefit in relation to a single family home on one parcel (the benchmark parcel). The formula for this special benefit assignment is as follows.

EQUATION 2 – RELATIVE SPECIAL BENEFIT (SFE)

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

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

EQUATION 3 – ASSESSMENT APPORTIONMENT

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

METHOD OF APPORTIONMENT

RESIDENTIAL PROPERTIES

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

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

TABLE 3 - RESIDENTIAL DENSITY AND ASSESSMENT FACTORS

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

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

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

COMMERCIAL/INDUSTRIAL PROPERTIES

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

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

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

The employee density per acre is generally 2 times the population density of single family residential property per acre (24 employees per acre / 12.3 residents per acre). Therefore, the average employee density can be used as the basis for allocating benefit to commercial or industrial property since a commercial/industrial property with 2 employees receives generally similar special benefit to a residential property with 1 resident. This factor of equivalence of benefit between 1 resident to 2 employees is the basis for

allocating commercial/industrial benefit. Table 4 shows the average employees per acre of land area or portion thereof for commercial and industrial properties and lists the relative SFE factors per quarter acre for properties in each land use category.

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

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

TABLE 4 - COMMERCIAL/INDUSTRIAL DENSITY AND ASSESSMENT FACTORS

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

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

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

VACANT PROPERTIES

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

As properties are approved for development, their value increases. Likewise, the special benefits received by vacant property increases as the property is approved for development, or becomes closer to being improved. When property is approved for development with a final map, the property has passed the final significant hurdle to development and can shortly undergo construction. Since the property is nearing the point

of development, its special benefits increase. In addition, these properties are generally sold soon after completion of improvements, so the properties receive the additional benefit of desirability from prospective buyers due to the special benefits provided by proximity to improved parks and recreational facilities of the Park District. It is therefore determined that property with final map approval receives 50% of the relative benefit to improved property of similar use-type.

OTHER PROPERTIES

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

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

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

DURATION OF ASSESSMENT

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

APPEALS AND INTERPRETATION

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

authorized to refund to the property owner the amount of any approved reduction. Any dispute over the decision of the General Manager or her or his designee, shall be referred to the Board of the Pleasant Valley Recreation and Park District and the decision of the Board of the Pleasant Valley Recreation and Park District shall be final.

ASSESSMENT

WHEREAS, on February 3, 2016 the Pleasant Valley Recreation and Park District Board of Directors adopted its Resolution Designating Engineer of Work, and Directing Preparation of the Engineer's Report for the Pleasant Valley Recreation and Park District, County of Ventura, California;

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

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

The amount to be paid for the Improvements and the expense incidental thereto, to be paid by the Improvement District for the fiscal year 2016-17 is generally as follows:

TABLE 5 - SUMMARY COST ESTIMATE

	<i>F.Y. 2016-17</i>
	<u><i>Budget</i></u>
Parks Maintenance	\$4,683,473
Parks Improvements	\$1,410,865
Contingency and Reserve	\$99,915
Incidental Expenses	\$27,500
TOTAL BUDGET	<u>\$6,221,753</u>
Less:	
Beginning Fund Balance (July 1, 16)	(\$379,171)
Park District Contribution	<u>(\$4,792,677)</u>
NET AMOUNT TO ASSESSMENTS	<u>\$1,049,905</u>

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

I do hereby assess and apportion said net amount of the cost and expenses of said improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said Improvement District, in accordance with the special benefits to be

received by each parcel or lot, from the improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

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

The change in the CPI from December 2014 to December 2015 was 2.03%. Therefore, the maximum authorized assessment rate for fiscal year 2016-17 is increased by 2.03% which equates to \$38.20 per single family equivalent benefit unit. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2016-17 at the rate of \$38.20.

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

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Ventura for the fiscal year 2016-17. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2016-17 for each parcel or lot of land within the Improvement District.

Dated: May 16, 2016

Engineer of Work



A handwritten signature in blue ink that reads "John W. Bliss".

By _____
John Bliss, License No. C52091

ASSESSMENT DIAGRAM

The Improvement District includes all properties within the boundaries of the Pleasant Valley Recreation and Park District. The boundaries of the Improvement District are displayed on the following Assessment Diagram. The lines and dimensions of each lot or parcel within the Improvement District are those lines and dimensions as shown on the maps of the Assessor of the County of Ventura, for fiscal year 2016-17, and are incorporated herein by reference, and made a part of this Diagram and this Report.

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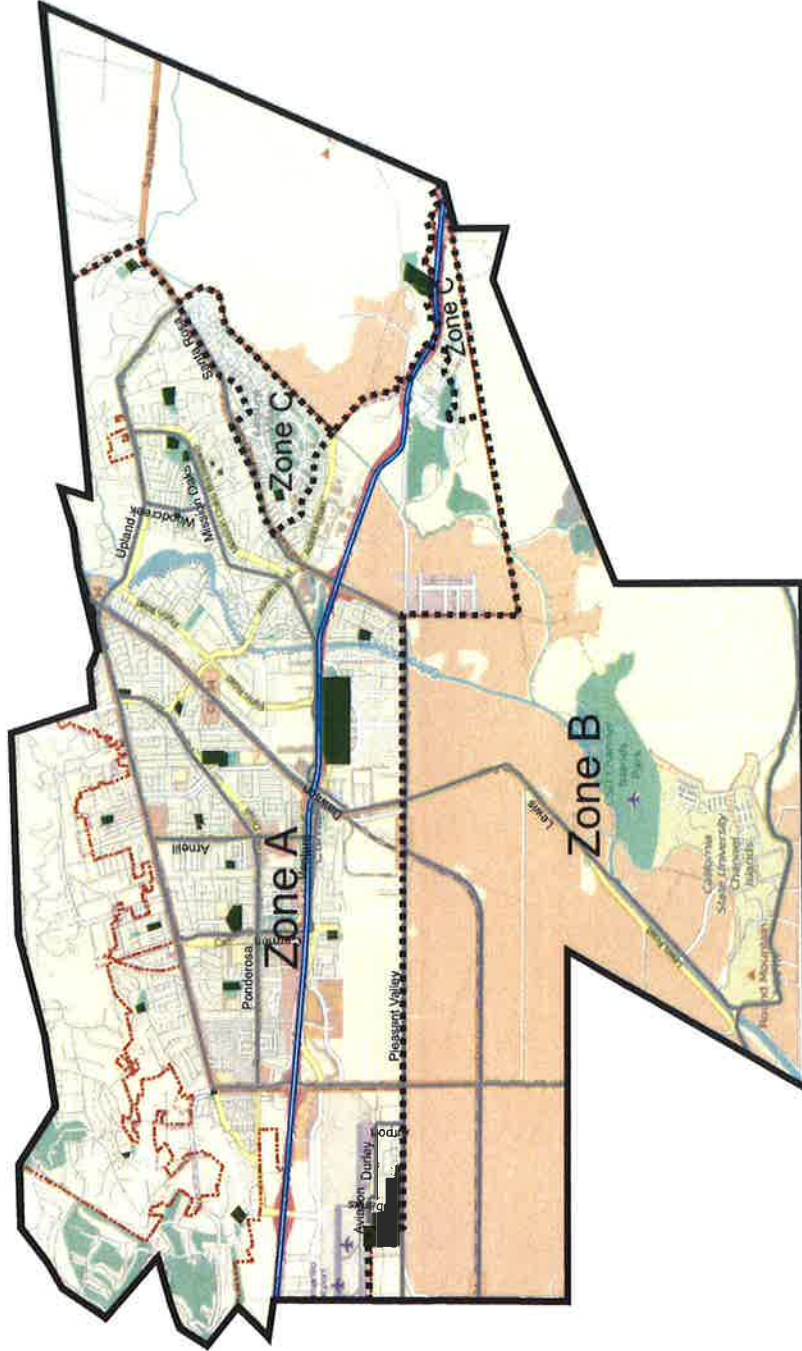
FILED IN THE OFFICE OF THE GENERAL MANAGER OF THE PLEASANT VALLEY RECREATION AND PARK DISTRICT, COUNTY OF VENTURA, CALIFORNIA, THIS _____ DAY OF _____, 2016.

GENERAL MANAGER _____
 RECORDED IN THE OFFICE OF THE GENERAL MANAGER OF THE PLEASANT VALLEY RECREATION AND PARK DISTRICT, COUNTY OF VENTURA, CALIFORNIA, THIS _____ DAY OF _____, 2016.

GENERAL MANAGER _____
 AN ASSESSMENT WAS CONFIRMED AND LEVIED BY THE BOARD OF DIRECTORS OF THE PLEASANT VALLEY RECREATION AND PARK DISTRICT ON THE LOTS, PIECES AND PARCELS OF LAND ON THIS ASSESSMENT DIAGRAM ON THE _____ DAY OF _____, 2016 FOR FISCAL YEAR 2016-17 AND SAID ASSESSMENT DIAGRAM AND THE ASSESSMENT ROLL FOR SAID FISCAL YEAR WERE FILED IN THE OFFICE OF THE COUNTY AUDITOR OF THE COUNTY OF VENTURA ON THE _____ DAY OF _____, 2016. REFERENCE IS HEREBY MADE TO SAID 2016 RECORDED ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

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

COUNTY AUDITOR, COUNTY OF VENTURA



Legend

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

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

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

APPENDIX A - 2016-17 ASSESSMENT ROLL

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

PLEASANT VALLEY RECREATION AND PARK DISTRICT STAFF REPORT / AGENDA REPORT

TO: BOARD OF DIRECTORS

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

DATE: June 1, 2016

SUBJECT: CONSIDERATION AND ADOPTION OF PRELIMINARY
FISCAL YEAR 2016-2017 BUDGETS FOR THE GENERAL
FUND AND THE ASSESSMENT DISTRICT

RECOMMENDATION

It is recommended that the Board review and adopt the Preliminary FY 2016-2017 Budgets.

BACKGROUND

On May 5th, May 12th, and May 26th, Pleasant Valley Recreation and Park District held public workshops on the Proposed Budgets totaling approximately \$7.0 million for the General Fund Budget and \$1.3 million for the Assessment District Budget. The public received notice of these workshops through the posting of agendas.

The proposed operating budgets for FY 2016-2017 strives to continue to move the Pleasant Valley Recreation and Park District along the path of fiscal sustainability. The budget as presented is balanced. The budget workshops provided the Board and staff the opportunity to address any concerns and questions from the public. The introduction of the preliminary budgets as well as the workshops has allowed the Board and the general public an opportunity to review and provide additional comments before adoption of the budgets on July 6, 2016.

As a budgeting goal, staff was challenged with keeping the expenditures equal to or less than the FY 2015-2016 General Fund mid-year budget adjustments. Staff is presenting a balanced budget at \$7,063,301 as it relates to revenues and operational expenses (*Personnel and Services & Supplies*) for the General Fund with revenue exceeding expenditures by a total of \$9,075 of the proposed budget.

The Assessment District budget is balanced at \$1,321,973 as it relates to revenues and operational expenses (*Personnel and Service & Supplies*) with revenue exceeding expenditures by a total of \$104,771.

The major lay out changes in the fiscal year 2016-2017 budget include the following:

- Consolidation from 32 individual budgets to 11 individual budgets:

- Aquatics (301) consolidated Pool Parties and Swim Classes
- Sports (310) consolidated Adult Softball/Basketball, Tournaments and Open Play
- Contract and Facilities (315) consolidated Skate Park, Sports Facilities, Sports Clinics, Contract Operators and Co-Op
- Classes (320) consolidated Contract Classes, Camp Funtastic, Staff Taught and Adaptive Programs
- Senior Special Events (350) consolidated Rummage Sale, Senior Excursions, Movie Lunch and 50+ Expo
- Senior Center (370) consolidated Programs and Bingo
- Recreation Admin/Special Events (503) consolidated Christmas Parade, Halloween, Eggstravaganza, Movies in the Park, Summer Camp Out, Breakfast with Santa and Miscellaneous Special Events

Changes in budget expense line items:

- Moving Call Out and Emergency Call Out to the Overtime expense line item
- Creating a Cell Phone and Auto Allowance expense line item
- Consolidating Medical Supplies (6380) to Safety Supplies (7510)
- Conference and Travel expense broken out by Staff and Board (7710 and 7715)
- Creation of Reserve Funds line items (7950 through 7975)

Changes to the Administration/District Wide budget include the increase to the CalPERS Unfunded Liability of \$27,590 and an increase in Workers Compensation by \$70,568 (based on current wages). The following services have also increased: Active Net fees by \$12,000 as well as Internet Services of \$33,648 to include additional maintenance for servers, firewall maintenance, internet upgrade and reclassification of Computer Maintenance and Granicus Web Hosting. With the creation of the reserve fund line items, the District was able to place \$121,000 in the “reserve line items” for designated projects or funding classifications. These designated line items for FY 2016-2017 are Reserve Dry Period and Reserve Designated Project.

The following personnel changes are being requested: 1) re-class of the Aquatics Program Coordinator to Recreation Supervisor, 2) move two part-time year round staff to full time, 3) add a Lead Park Ranger, 4) add part time staffing for Nature Center programming, and 5) add a part time Analyst to Administration.

ANALYSIS

The analysis is comparative from the Approved FY 2015-2016 Operating Budget. The following items should be noted when reviewing the budget:

1. The preliminary General Fund budget contains an overall increase in revenue of \$6,444 which reflects an increase in Tax Apportionment of \$114,221 and a decrease in Public Fees of \$16,298, a decrease in cell tower revenue of \$26,983 due to the decommissioning of a cell tower at Mission Oaks Park, and a \$15,475 decrease in Incentive Income. The District was advised by CAPRI not to budget for a refund as that is not guaranteed revenue.
2. Total revenues available are \$7,073,006 and total operating expenditures are \$7,063,301 which equates to revenue exceeding expenditures by \$9,705.
3. Personnel expenditures have increased by \$235,259 in comparison to the FY 2015-2016 due to the following items: 1) CalPERS unfunded liability of \$201,662, 2) reclassification of the Aquatics Coordinator to Aquatics Supervisor, 3) mandated minimum wage increase, and 4) increase in Workers Compensation expense.
4. Services and Supplies have increased \$133,325 from the original budget due to: 1) increase for Active Net Charges of \$12,000, 2) election cost of \$34,000, 3) internet line item increasing by \$33,648 in comparison to what was budgeted in FY 2014-2015 Budget and 4) reserve line items of \$121,000 to include: Dry Period Reserves and Special Project. In summary, the Internet increases are due to reclassification of the Computer Maintenance line item, the Web Hosting line item, Internet Upgrade and Maintenance on the District servers as well as the firewalls which are new expenses.

The analysis for the Assessment District is as follows:

1. Revenue has increased \$89,168 due to Assessment District parcel tax increasing along with an increase in the carry over amount.
2. Personnel has increased \$2,836 due to an increase in workers compensation and retirement benefits.
3. Services and Supplies of which \$15,827 is due to the increase of the COP Debt Service payment for PV Fields along with an increase in the Landscape Contract.

Capital Improvement Program (CIP) Budget:

The Pleasant Valley Recreation and Park District developed a Five Year Capital Improvement Plan. The document was designed to provide the Board of Directors information regarding short and long term capital projects for improvements and future infrastructure needs. Quimby Funds, which are fees that are received from developers in lieu of land, may only be used for developing new parks/recreation facilities or rehabilitating existing neighborhood or Community Park/Recreational Facilities. The CIP budget which will derive its funds from Quimby monies and Capital funds will include 10 projects for FY 2016-2017 with a combined total of \$547,990.

The Capital Outlay projects are:

- a. Replacement Truck
- b. Phone System
- c. Poster Machine
- d. Website Updates
- e. General Plan / Needs Assessment

- f. Charter Oaks Windrow
- g. Portable Stage Floor
- h. PV Parking Lot Slurry
- i. Camarillo Grove Upper Lot
- j. Bob Kildee Tree Removal (Eston Street)

FISCAL IMPACT

Approval of the Preliminary FY 2016-2017 Budgets will allow staff to proceed with the development of the final FY 2016-2017 Budgets for review and adoption at the July Board meeting. There is no fiscal impact associated with this action.

RECOMMENDATION

It is recommended that the Board approve the Preliminary FY 2016-2017 Budgets.

ATTACHMENTS

- 1) FY 2016-2017 Preliminary Budgets Summary Sheets (14 pages)

General Ledger

District Wide Budget Summary

User: lyoung
 Printed: 5/25/2016 3:17:31 PM
 Period 01 12
 Fiscal Year 2017

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed
	Revenue				
5110	Tax Apport Cur Year Secured	\$ 5,199,102.24	\$ 5,711,055.00	\$ 5,825,276.00	\$ 5,825,276.00
5120	Tax Apport Cur Year Unsec	\$ 125,203.11	\$ -	\$ -	\$ -
5130	Tax Apport Prior Year Sec	\$ 164,244.30	\$ -	\$ -	\$ -
5140	Tax Apport Prior Year Unsec	\$ 4,999.89	\$ -	\$ -	\$ -
5150	Tax Deeded Sales	\$ 34.91	\$ -	\$ -	\$ -
5160	Tax Apport Protested Tax	\$ -	\$ -	\$ -	\$ -
5205	RDA Property Tax Trust Fund	\$ -	\$ -	\$ -	\$ -
5210	Cur Supplemental Pass Thru	\$ 85,875.72	\$ -	\$ -	\$ -
5215	Supplemental Redemption	\$ -	\$ -	\$ -	\$ -
5230	HOPTR	\$ 45,360.31	\$ -	\$ -	\$ -
5240	Supplemental Assessment Roll	\$ 340.29	\$ 168.00	\$ -	\$ -
5260	Housing Authority Apport	\$ -	\$ -	\$ -	\$ -
5270	ERAF Distribution Apport	\$ -	\$ -	\$ -	\$ -
5310	Interest Apport Fund	\$ 683.78	\$ 5,573.00	\$ 17,364.00	\$ 17,364.00
5320	Other Interest Income	\$ 4,918.95	\$ -	\$ -	\$ -
5400	Park Dedication Fees	\$ 2,866,198.70	\$ -	\$ -	\$ -
5460	Dividends CAPRI Prior Years	\$ 37,511.00	\$ 14,200.00	\$ 11,477.00	\$ 11,477.00
5500	Assessment Revenue	\$ -	\$ -	\$ -	\$ -
5502	Carryover Balance	\$ -	\$ -	\$ -	\$ -
5505	Facility Cleaning Fee	\$ -	\$ -	\$ -	\$ -
5506	Park Patrol Citations	\$ 4,842.30	\$ 900.00	\$ 3,520.00	\$ 3,520.00
5507	Plan Check Fee	\$ -	\$ 100.00	\$ 100.00	\$ 100.00
5510	Public Fees	\$ 674,112.44	\$ 604,617.00	\$ 581,875.00	\$ 588,319.00
5512	Certificates	\$ -	\$ -	\$ -	\$ -
5513	Swim PassAdult Splash (20)	\$ 8,610.43	\$ 7,344.00	\$ 7,344.00	\$ 7,344.00
5514	Swim PassSenior Splash (10)	\$ 3,060.00	\$ 1,890.00	\$ 1,890.00	\$ 1,890.00
5515	Senior Services Revenue	\$ 1,630.00	\$ 2,200.00	\$ -	\$ -
5516	Senior Services Revenue	\$ 5,100.00	\$ 3,570.00	\$ 3,570.00	\$ 3,570.00
5517	Swim PassSenior Splash (20)	\$ 1,255.50	\$ 2,916.00	\$ 2,916.00	\$ 2,916.00
5518	Swim PassSenior Fitness (10)	\$ 12,499.00	\$ 5,670.00	\$ 5,670.00	\$ 5,670.00
5520	Swim PassSenior Fitness (20)	\$ 23,149.98	\$ 27,039.00	\$ 26,529.00	\$ 26,529.00
5524	Swim PassAdult Splash (10)	\$ 4,373.00	\$ 5,508.00	\$ 5,508.00	\$ 5,508.00
5525	Vending Concessions	\$ 500.15	\$ 940.00	\$ 3,160.00	\$ 3,160.00
5526	Swim PassAdult Fitness (10)	\$ 1,025.00	\$ 3,240.00	\$ 3,240.00	\$ 3,240.00
5527	Swim PassAdult Fitness (20)	\$ 3,134.50	\$ 5,400.00	\$ 5,400.00	\$ 5,400.00
5528	Swim Passes Summer Single	\$ 140.00	\$ 960.00	\$ 960.00	\$ 960.00
5529	Swim Passes Summer Family	\$ 296.00	\$ 1,680.00	\$ 1,680.00	\$ 1,680.00
5530	Rental	\$ 302,473.13	\$ 267,769.00	\$ 270,302.00	\$ 270,302.00
5531	Veteran's Field Rental	\$ -	\$ -	\$ -	\$ -
5532	BMX Track Rental	\$ -	\$ -	\$ -	\$ -
5533	RC Track Rental	\$ -	\$ -	\$ -	\$ -
5534	Roller Hockey Rink Rental	\$ -	\$ -	\$ -	\$ -
5535	Cell Tower Revenue	\$ 100,211.83	\$ 93,381.00	\$ 66,398.00	\$ 66,398.00
5536	Annual Passes	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00
5540	Parking Fees	\$ -	\$ -	\$ 17,602.00	\$ 17,602.00
5545	Indemnity Revenue	\$ -	\$ 5,000.00	\$ -	\$ -
5550	Dues	\$ 1,359.00	\$ 1,800.00	\$ 2,240.00	\$ 2,240.00

Account	Description	Two Year Prior Actual	One Year Prior	Budget Requested	Proposed
5555	Activity Guide Revenue	\$ 5,700.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
5560	Scrap Sales on Asset Disposal	\$ -	\$ -	\$ -	\$ -
5562	Banner Income	\$ 1,241.43	\$ 900.00	\$ -	\$ -
5565	Gain/(Loss) LAIF Investments	\$ 1,589.14	\$ -	\$ -	\$ -
5570	Donations	\$ 91,157.62	\$ 92,350.00	\$ 79,220.00	\$ 79,220.00
5571	Donations for CIP Projects	\$ -	\$ -	\$ -	\$ -
5572	Grant Revenue NRPA	\$ -	\$ -	\$ -	\$ -
5573	Scholarships	\$ -	\$ -	\$ -	\$ -
5575	Other/Purchase Discount Taken	\$ 53,103.10	\$ 34,435.00	\$ 45,621.00	\$ 45,621.00
5585	Incentive Income	\$ 18,859.13	\$ 17,075.00	\$ 1,600.00	\$ 1,600.00
5600	Reimbursement ROPS	\$ 222,418.81	\$ 67,100.00	\$ 67,100.00	\$ 67,100.00
	Revenue	\$ 10,073,136.41	\$ 6,990,780.00	\$ 7,066,562.00	\$ 7,073,006.00
	Expense				
6100	Full Time Salaries	\$ 2,036,001.95	\$ 2,075,921.00	\$ 2,195,082.00	\$ 2,195,082.00
6101	Overtime Salaries	\$ 10,546.29	\$ 17,162.00	\$ 37,691.00	\$ 37,691.00
6105	Car Allowance	\$ -	\$ -	\$ 9,600.00	\$ 9,600.00
6108	Cell Phone Allowance	\$ -	\$ -	\$ 15,765.00	\$ 15,765.00
6110	Part Time Salaries	\$ 615,034.69	\$ 697,693.00	\$ 667,322.00	\$ 659,271.00
6120	Retirement	\$ 413,645.34	\$ 360,052.00	\$ 382,372.00	\$ 382,260.00
6121	457 Pension	\$ 8,648.68	\$ 4,100.00	\$ 4,100.00	\$ 4,100.00
6130	Employee Insurance	\$ 259,107.63	\$ 284,963.00	\$ 266,030.00	\$ 266,030.00
6140	Workers Compensation	\$ 108,161.99	\$ 117,665.00	\$ 188,233.00	\$ 188,091.00
6150	Unemployment Insurance	\$ 5,329.00	\$ 7,500.00	\$ 9,000.00	\$ 9,000.00
6160	Loan Pension Obligation	\$ 96,465.24	\$ 224,973.00	\$ 230,808.00	\$ 230,808.00
6161	OPEB Expense	\$ 23,671.00	\$ -	\$ -	\$ -
6170	PERS Unfunded Liability	\$ -	\$ 174,072.00	\$ 201,662.00	\$ 201,662.00
	Personnel	\$ 3,576,611.81	\$ 3,964,101.00	\$ 4,207,665.00	\$ 4,199,360.00
6200	Communications	\$ -	\$ -	\$ -	\$ -
6210	Telephone	\$ 18,607.27	\$ 18,792.00	\$ 21,276.00	\$ 21,276.00
6220	Internet Services	\$ 7,020.22	\$ 10,488.00	\$ 44,136.00	\$ 44,136.00
6310	Minor Maintenance Supplies	\$ 7,845.53	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
6320	Janitorial Supplies	\$ 44,750.89	\$ 46,100.00	\$ 48,375.00	\$ 48,375.00
6330	Kitchen Supplies	\$ 1,421.09	\$ 1,395.00	\$ 1,650.00	\$ 1,650.00
6340	Food Supplies	\$ 6,004.62	\$ 8,253.00	\$ 8,636.00	\$ 8,636.00
6350	Water Maint & Service	\$ 1,457.71	\$ 1,320.00	\$ 1,320.00	\$ 1,320.00
6360	Laundry/Wash Service	\$ 376.70	\$ 350.00	\$ 860.00	\$ 860.00
6370	Janitorial Services	\$ -	\$ 3,000.00	\$ 1,800.00	\$ 1,800.00
6380	Medical Supplies	\$ 2,410.80	\$ 1,745.00	\$ -	\$ -
6410	Insurance Liability	\$ 98,135.00	\$ 103,043.00	\$ 105,790.00	\$ 105,790.00
6500	Equipment Maintenance	\$ -	\$ -	\$ -	\$ -
6510	Fuel	\$ 46,148.67	\$ 48,000.00	\$ 48,000.00	\$ 48,000.00
6520	Vehicle Maintenance	\$ 30,972.54	\$ 37,800.00	\$ 34,200.00	\$ 34,200.00
6530	Office Equipment Maintenance	\$ 674.07	\$ 1,175.00	\$ 2,300.00	\$ 2,300.00
6540	Computer Equip Maintenance	\$ 4,145.19	\$ 5,248.00	\$ 2,795.00	\$ 2,795.00
6600	Building Maintenance	\$ -	\$ -	\$ -	\$ -
6610	Building Repair	\$ 54,068.30	\$ 90,300.00	\$ 78,300.00	\$ 78,300.00
6620	Bldg Equip Maint/Repair	\$ 10,552.84	\$ 10,800.00	\$ 27,300.00	\$ 27,300.00
6630	Improvements/Maintenance	\$ 9,635.57	\$ 24,500.00	\$ 22,500.00	\$ 22,500.00
6709	Incidental Costs Assess	\$ -	\$ -	\$ -	\$ -
6710	Grounds Maintenance	\$ 58,498.27	\$ 95,180.00	\$ 93,980.00	\$ 93,980.00
6718	Parking Lot Repair Assess	\$ -	\$ -	\$ -	\$ -
6719	Tree Care Assess	\$ 2,626.00	\$ -	\$ -	\$ -
6720	Contracted LS Services	\$ 370,302.37	\$ -	\$ -	\$ -
6721	Playgrnd Replacmnt Assess	\$ -	\$ -	\$ -	\$ -
6722	Park Amenities Assess	\$ -	\$ -	\$ -	\$ -
6730	Contracted Pest Control	\$ 761.07	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed
6740	Rubbish & Refuse	\$ 56,579.65	\$ 51,100.00	\$ 56,800.00	\$ 56,800.00
6750	Vandalism/Theft	\$ -	\$ 4,800.00	\$ 5,000.00	\$ 5,000.00
6810	Memberships	\$ 9,842.48	\$ 12,272.00	\$ 12,799.00	\$ 12,799.00
6900	Office Expense	\$ -	\$ -	\$ -	\$ -
6910	Office Supplies	\$ 21,370.42	\$ 23,897.00	\$ 27,996.00	\$ 27,996.00
6920	Postage Expense	\$ 18,153.16	\$ 23,600.00	\$ 26,218.00	\$ 26,218.00
6930	Advertising Expense	\$ 18,270.07	\$ 15,890.00	\$ 15,092.00	\$ 15,092.00
6940	Printing Charges	\$ 14,756.73	\$ 17,516.00	\$ 20,213.00	\$ 20,213.00
6950	Bank & ActiveNet Charges	\$ 45,131.28	\$ 38,020.00	\$ 50,410.00	\$ 50,410.00
6960	Approp Redev/Collection Fees	\$ 310,240.43	\$ 373,394.00	\$ 373,394.00	\$ 373,394.00
6980	Minor Furn Fixture & Equip	\$ 1,172.00	\$ 4,070.00	\$ 1,546.00	\$ 1,546.00
6990	Comp Hardware/Software Exp	\$ 30,797.95	\$ 8,852.00	\$ 22,074.00	\$ 8,874.00
7010	Fingerprint Fees (HR)	\$ 2,217.00	\$ 1,705.00	\$ 2,440.00	\$ 2,440.00
7020	Fire & Safety Insp Fees	\$ 2,768.26	\$ 5,088.00	\$ 4,090.00	\$ 4,090.00
7030	Permit & Licensing Fees	\$ 4,053.24	\$ 4,825.00	\$ 2,700.00	\$ 2,700.00
7040	State License Fee	\$ 512.50	\$ -	\$ -	\$ -
7100	Professional Services	\$ -	\$ -	\$ 900.00	\$ 900.00
7110	Legal Services	\$ 43,249.91	\$ 73,815.00	\$ 69,150.00	\$ 69,150.00
7115	Typeset and Print Services	\$ 52,449.88	\$ 50,700.00	\$ 50,204.00	\$ 50,204.00
7120	Instructor Services	\$ 188,637.54	\$ 139,186.00	\$ 140,473.00	\$ 140,473.00
7125	PERS Admin Fees	\$ 1,247.12	\$ 1,249.00	\$ 1,975.00	\$ 1,975.00
7130	Audit Services	\$ 9,625.00	\$ 10,950.00	\$ 11,300.00	\$ 11,300.00
7140	Medical & Health Svcs (HR)	\$ 3,945.00	\$ 2,500.00	\$ 5,500.00	\$ 5,500.00
7150	Security Services	\$ 4,335.52	\$ 4,586.00	\$ 4,740.00	\$ 4,740.00
7160	Entertainment Services	\$ 1,808.29	\$ 1,950.00	\$ 2,450.00	\$ 2,450.00
7180	Business Services	\$ 75,895.85	\$ 72,268.00	\$ 110,923.00	\$ 84,923.00
7190	Umpire/Referee Services	\$ 1,460.71	\$ 1,900.00	\$ 2,000.00	\$ 2,000.00
7200	Publication/Legal Notices	\$ -	\$ -	\$ -	\$ -
7210	Subscriptions	\$ 2,567.29	\$ 3,616.00	\$ 3,604.00	\$ 3,604.00
7300	Rents and Leases	\$ -	\$ -	\$ -	\$ -
7310	Rents & Leases Equip	\$ 20,056.36	\$ 31,360.00	\$ 28,760.00	\$ 28,760.00
7320	Bldg/Field Leases & Rental	\$ 11,175.28	\$ 8,628.00	\$ 10,938.00	\$ 10,938.00
7410	Event Supplies	\$ 1,242.64	\$ 1,910.00	\$ 2,210.00	\$ 2,210.00
7420	Supplies	\$ 5,955.36	\$ 6,705.00	\$ 7,016.00	\$ 7,016.00
7430	Bingo Supplies	\$ 7,429.24	\$ 7,500.00	\$ 7,800.00	\$ 7,800.00
7440	Sporting Goods	\$ 10,219.07	\$ 10,029.00	\$ 8,125.00	\$ 8,125.00
7450	Arts and Craft Supplies	\$ 2,346.98	\$ 3,230.00	\$ 4,700.00	\$ 4,700.00
7460	Training Supplies	\$ 1,612.01	\$ 3,650.00	\$ 3,420.00	\$ 3,420.00
7470	Camp Supplies	\$ 1,421.98	\$ 700.00	\$ 1,080.00	\$ 1,080.00
7500	Small Tools	\$ -	\$ -	\$ 15,950.00	\$ 15,950.00
7510	Safety Supplies	\$ 12,405.21	\$ 16,500.00	\$ 7,484.00	\$ 7,484.00
7600	Special Department Expense	\$ -	\$ -	\$ -	\$ -
7610	Uniform Allowance	\$ 10,733.89	\$ 11,285.00	\$ 12,688.00	\$ 12,688.00
7620	Safety Clothing and Supplies	\$ 4,984.60	\$ 8,415.00	\$ 3,150.00	\$ 3,150.00
7700	Transportation and Travel	\$ -	\$ -	\$ -	\$ -
7710	Conference and Seminar Fees	\$ 2,785.00	\$ 15,195.00	\$ 12,790.00	\$ 12,790.00
7715	Conference & Seminars Board	\$ -	\$ -	\$ 2,035.00	\$ 2,840.00
7720	Conf & Seminar Travel Exp	\$ 4,590.99	\$ 16,784.00	\$ 9,758.00	\$ 9,758.00
7725	Out of Town Travel Board	\$ -	\$ -	\$ 4,665.00	\$ 6,355.00
7730	Private Vehicle Mileage	\$ 2,940.57	\$ 4,788.00	\$ 4,556.00	\$ 4,556.00
7740	Transportation Charges	\$ 390.00	\$ 1,200.00	\$ 1,750.00	\$ 1,750.00
7750	Special Events	\$ 17,244.76	\$ 19,320.00	\$ 21,966.00	\$ 21,966.00
7760	Tuition/Book Reimbursement	\$ 515.57	\$ 165.00	\$ -	\$ -
7810	Utilities Gas	\$ 22,487.14	\$ 29,693.00	\$ 26,491.00	\$ 26,491.00
7820	Utilities Water	\$ 738,259.71	\$ 788,626.00	\$ 742,489.00	\$ 742,489.00
7830	Utilities Electric	\$ 246,159.81	\$ 248,450.00	\$ 231,245.00	\$ 231,245.00
7902	Reserve Designated Project	\$ -	\$ -	\$ -	\$ -
7910	Awards and Certificates	\$ 12,750.92	\$ 17,995.00	\$ 18,186.00	\$ 18,186.00
7920	Meals for Staff Training	\$ 5,213.23	\$ 2,800.00	\$ 2,710.00	\$ 2,710.00

Account	Description	Two Year Prior Actual	One Year Prior	Budget Requested	Proposed
7930	Employee Morale	\$ 1,860.29	\$ 3,450.00	\$ 3,475.00	\$ 3,475.00
7950	COP Debt PV Fields	\$ -	\$ -	\$ -	\$ -
7970	Reserve Vehicle Fleet	\$ -	\$ -	\$ -	\$ -
7971	Reserve Computer Fleet	\$ -	\$ -	\$ -	\$ -
7972	Reserve Designated Project	\$ -	\$ -	\$ 8,000.00	\$ 30,000.00
7973	Reserve Dry Period	\$ -	\$ -	\$ 66,000.00	\$ 91,000.00
7974	Reserve Capital Improvements	\$ -	\$ -	\$ -	\$ -
7975	Reserve Repair/Oper/Admin	\$ -	\$ -	\$ -	\$ -
8105	Scholarships	\$ -	\$ -	\$ -	\$ -
8110	Discounts Military	\$ -	\$ -	\$ -	\$ -
	Service and Supplies	\$ 2,842,282.61	\$ 2,730,616.00	\$ 2,853,646.00	\$ 2,863,941.00
8200	Land Improvements	\$ -	\$ -	\$ -	\$ -
8300	Structures & Improvements	\$ -	\$ -	\$ -	\$ -
8400	Capital	\$ -	\$ 340,000.00	\$ 312,000.00	\$ 502,790.00
8401	LWCF Grant	\$ -	\$ -	\$ -	\$ -
8402	NRPA Grant	\$ -	\$ -	\$ -	\$ -
8403	HCF Grant Trails	\$ -	\$ 56,000.00	\$ -	\$ -
8404	Greenfield Playground Equipmen	\$ -	\$ 30,000.00	\$ -	\$ -
8405	HCF Grant Wildlife Programs	\$ -	\$ 33,000.00	\$ -	\$ -
8406	Grnfield Outdoor Fitness Equip	\$ -	\$ -	\$ -	\$ -
8409	Cam Grove Park	\$ -	\$ -	\$ -	\$ -
8420	Equip/Facility Replacement	\$ -	\$ 25,000.00	\$ 45,200.00	\$ 45,200.00
	Capital	\$ -	\$ 484,000.00	\$ 357,200.00	\$ 547,990.00
	Revenue Total	\$ 10,073,136.41	\$ 6,990,780.00	\$ 7,066,562.00	\$ 7,073,006.00
	Expense Total	\$ 6,418,894.42	\$ 6,694,717.00	\$ 7,061,311.00	\$ 7,063,301.00
	Grand Total	\$ 3,654,241.99	\$ 296,063.00	\$ 5,251.00	\$ 9,705.00
	Total Expense with Capital	\$ 6,418,894.42	\$ 7,178,717.00	\$ 7,418,511.00	\$ 7,611,291.00

General Ledger

District Wide Budget Summary Division Recreation

User: lyoung
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 Period 01 12
 Fiscal Year 2017

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed
	Revenue				
5510	Public Fees	\$ 659,090.82	\$ 584,515.00	\$ 581,875.00	\$ 588,319.00
5512	Certificates	\$ -	\$ -	\$ -	\$ -
5513	Swim PassAdult Splash (20)	\$ 8,610.43	\$ 7,344.00	\$ 7,344.00	\$ 7,344.00
5514	Swim PassSenior Splash (10)	\$ 3,060.00	\$ 1,890.00	\$ 1,890.00	\$ 1,890.00
5515	Senior Services Revenue	\$ 1,630.00	\$ 2,200.00	\$ -	\$ -
5516	Senior Services Revenue	\$ 5,100.00	\$ 3,570.00	\$ 3,570.00	\$ 3,570.00
5517	Swim PassSenior Splash (20)	\$ 1,255.50	\$ 2,916.00	\$ 2,916.00	\$ 2,916.00
5518	Swim PassSenior Fitness (10)	\$ 12,499.00	\$ 5,670.00	\$ 5,670.00	\$ 5,670.00
5520	Swim PassSenior Fitness (20)	\$ 23,149.98	\$ 27,039.00	\$ 26,529.00	\$ 26,529.00
5524	Swim PassAdult Splash (10)	\$ 4,373.00	\$ 5,508.00	\$ 5,508.00	\$ 5,508.00
5525	Vending Concessions	\$ 500.15	\$ 940.00	\$ 3,160.00	\$ 3,160.00
5526	Swim PassAdult Fitness (10)	\$ 1,025.00	\$ 3,240.00	\$ 3,240.00	\$ 3,240.00
5527	Swim PassAdult Fitness (20)	\$ 3,134.50	\$ 5,400.00	\$ 5,400.00	\$ 5,400.00
5528	Swim Passes Summer Single	\$ 140.00	\$ 960.00	\$ 960.00	\$ 960.00
5529	Swim Passes Summer Family	\$ 296.00	\$ 1,680.00	\$ 1,680.00	\$ 1,680.00
5530	Rental	\$ 159,791.23	\$ 141,421.00	\$ 143,002.00	\$ 143,002.00
5536	Annual Passes	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00
5550	Dues	\$ 1,359.00	\$ 1,800.00	\$ 2,240.00	\$ 2,240.00
5555	Activity Guide Revenue	\$ 5,700.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
5562	Banner Income	\$ 1,180.00	\$ 900.00	\$ -	\$ -
5570	Donations	\$ 19,747.67	\$ 22,350.00	\$ 9,220.00	\$ 9,220.00
5573	Scholarships	\$ -	\$ -	\$ -	\$ -
5575	Other/Purchase Discount Taken	\$ 2,871.13	\$ 1,505.00	\$ 1,921.00	\$ 1,921.00
5585	Incentive Income	\$ 2,894.40	\$ 1,150.00	\$ -	\$ -
	Revenue	\$ 917,407.81	\$ 827,998.00	\$ 815,125.00	\$ 821,569.00
	Expense				
6100	Full Time Salaries	\$ 388,382.88	\$ 393,732.00	\$ 473,095.00	\$ 473,091.00
6101	Overtime Salaries	\$ -	\$ -	\$ 4,136.00	\$ 4,136.00
6105	Car Allowance	\$ -	\$ -	\$ -	\$ -
6108	Cell Phone Allowance	\$ -	\$ -	\$ 4,740.00	\$ 4,740.00
6110	Part Time Salaries	\$ 326,347.50	\$ 437,428.00	\$ 419,943.00	\$ 411,892.00
6120	Retirement	\$ 84,422.80	\$ 73,809.00	\$ 82,227.00	\$ 82,115.00
6121	457 Pension	\$ 7,166.79	\$ 2,500.00	\$ 3,100.00	\$ 3,100.00
6130	Employee Insurance	\$ 38,029.82	\$ 51,868.00	\$ 41,928.00	\$ 41,928.00
6140	Workers Compensation	\$ 11,639.28	\$ 12,505.00	\$ 16,400.00	\$ 16,258.00
6150	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -
6160	Loan Pension Obligation	\$ -	\$ -	\$ -	\$ -
6161	OPEB Expense	\$ -	\$ -	\$ -	\$ -
6170	PERS Unfunded Liability	\$ -	\$ -	\$ -	\$ -
	Personnel	\$ 855,989.07	\$ 971,842.00	\$ 1,045,569.00	\$ 1,037,260.00
6200	Communications	\$ -	\$ -	\$ -	\$ -
6210	Telephone	\$ 2,832.00	\$ 2,352.00	\$ 3,132.00	\$ 3,132.00
6220	Internet Services	\$ 1,522.64	\$ 1,200.00	\$ 1,308.00	\$ 1,308.00
6310	Minor Maintenance Supplies	\$ -	\$ -	\$ -	\$ -
6320	Janitorial Supplies	\$ -	\$ 100.00	\$ 375.00	\$ 375.00
6330	Kitchen Supplies	\$ 1,040.52	\$ 1,395.00	\$ 1,650.00	\$ 1,650.00

86/98

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed
6340	Food Supplies	\$ 5,699.69	\$ 8,253.00	\$ 8,636.00	\$ 8,636.00
6350	Water Maint & Service	\$ -	\$ -	\$ -	\$ -
6360	Laundry/Wash Service	\$ -	\$ -	\$ 500.00	\$ 500.00
6370	Janitorial Services	\$ -	\$ -	\$ -	\$ -
6380	Medical Supplies	\$ 434.87	\$ 1,150.00	\$ -	\$ -
6410	Insurance Liability	\$ -	\$ -	\$ -	\$ -
6500	Equipment Maintenance	\$ -	\$ -	\$ -	\$ -
6520	Vehicle Maintenance	\$ -	\$ -	\$ -	\$ -
6530	Office Equipment Maintenance	\$ 300.97	\$ 725.00	\$ 1,400.00	\$ 1,400.00
6540	Computer Equip Maintenance	\$ 248.81	\$ 1,300.00	\$ 500.00	\$ 500.00
6600	Building Maintenance	\$ -	\$ -	\$ -	\$ -
6610	Building Repair	\$ 1,800.46	\$ 2,300.00	\$ 2,300.00	\$ 2,300.00
6620	Bldg Equip Maint/Repair	\$ 544.00	\$ 500.00	\$ 2,000.00	\$ 2,000.00
6630	Improvements/Maintenance	\$ -	\$ 2,000.00	\$ -	\$ -
6709	Incidental Costs Assess	\$ -	\$ -	\$ -	\$ -
6710	Grounds Maintenance	\$ -	\$ 1,200.00	\$ -	\$ -
6720	Contracted LS Services	\$ -	\$ -	\$ -	\$ -
6730	Contracted Pest Control	\$ -	\$ -	\$ -	\$ -
6740	Rubbish & Refuse	\$ -	\$ -	\$ -	\$ -
6750	Vandalism/Theft	\$ -	\$ -	\$ -	\$ -
6810	Memberships	\$ 520.00	\$ 1,560.00	\$ 1,570.00	\$ 1,570.00
6900	Office Expense	\$ -	\$ -	\$ -	\$ -
6910	Office Supplies	\$ 5,406.75	\$ 5,370.00	\$ 6,400.00	\$ 6,400.00
6920	Postage Expense	\$ 15,005.28	\$ 21,400.00	\$ 21,858.00	\$ 21,858.00
6930	Advertising Expense	\$ 18,270.07	\$ 15,825.00	\$ 13,352.00	\$ 13,352.00
6940	Printing Charges	\$ -	\$ -	\$ -	\$ -
6950	Bank & ActiveNet Charges	\$ -	\$ -	\$ -	\$ -
6960	Approp Redev/Collection Fees	\$ -	\$ -	\$ -	\$ -
6980	Minor Furn Fixture & Equip	\$ 125.47	\$ 3,025.00	\$ 500.00	\$ 500.00
6990	Comp Hardware/Software Exp	\$ 4,420.98	\$ -	\$ 300.00	\$ 300.00
7010	Fingerprint Fees (HR)	\$ -	\$ -	\$ -	\$ -
7020	Fire & Safety Insp Fees	\$ 302.96	\$ 1,428.00	\$ 340.00	\$ 340.00
7030	Permit & Licensing Fees	\$ 1,440.41	\$ 2,675.00	\$ 2,550.00	\$ 2,550.00
7040	State License Fee	\$ -	\$ -	\$ -	\$ -
7100	Professional Services	\$ -	\$ -	\$ 900.00	\$ 900.00
7110	Legal Services	\$ -	\$ -	\$ -	\$ -
7115	Typeset and Print Services	\$ 52,449.88	\$ 50,700.00	\$ 50,204.00	\$ 50,204.00
7120	Instructor Services	\$ 187,881.54	\$ 137,686.00	\$ 138,973.00	\$ 138,973.00
7125	PERS Admin Fees	\$ -	\$ -	\$ 475.00	\$ 475.00
7130	Audit Services	\$ -	\$ -	\$ -	\$ -
7140	Medical & Health Svcs (HR)	\$ -	\$ -	\$ -	\$ -
7150	Security Services	\$ -	\$ -	\$ -	\$ -
7160	Entertainment Services	\$ 1,808.29	\$ 1,950.00	\$ 2,450.00	\$ 2,450.00
7180	Business Services	\$ 8,426.79	\$ 7,455.00	\$ 8,660.00	\$ 8,660.00
7190	Umpire/Referee Services	\$ 1,460.71	\$ 1,900.00	\$ 2,000.00	\$ 2,000.00
7200	Publication/Legal Notices	\$ -	\$ -	\$ -	\$ -
7210	Subscriptions	\$ 650.85	\$ 752.00	\$ 824.00	\$ 824.00
7300	Rents and Leases	\$ -	\$ -	\$ -	\$ -
7310	Rents & Leases Equip	\$ 10,021.99	\$ 13,960.00	\$ 13,160.00	\$ 13,160.00
7320	Bldg/Field Leases & Rental	\$ 11,175.28	\$ 8,628.00	\$ 10,938.00	\$ 10,938.00
7410	Event Supplies	\$ 1,242.64	\$ 1,910.00	\$ 2,210.00	\$ 2,210.00
7420	Supplies	\$ 5,955.36	\$ 6,705.00	\$ 7,016.00	\$ 7,016.00
7430	Bingo Supplies	\$ 7,429.24	\$ 7,500.00	\$ 7,800.00	\$ 7,800.00
7440	Sporting Goods	\$ 7,082.88	\$ 8,029.00	\$ 6,125.00	\$ 6,125.00
7450	Arts and Craft Supplies	\$ 2,255.55	\$ 3,230.00	\$ 4,700.00	\$ 4,700.00
7460	Training Supplies	\$ 1,048.44	\$ 2,950.00	\$ 2,620.00	\$ 2,620.00
7470	Camp Supplies	\$ 1,421.98	\$ 700.00	\$ 1,080.00	\$ 1,080.00
7500	Small Tools	\$ -	\$ -	\$ 750.00	\$ 750.00
7510	Safety Supplies	\$ -	\$ 100.00	\$ 3,685.00	\$ 3,685.00
7600	Special Department Expense	\$ -	\$ -	\$ -	\$ -
7610	Uniform Allowance	\$ 3,119.21	\$ 3,625.00	\$ 5,508.00	\$ 5,508.00

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed
7620	Safety Clothing and Supplies	\$ 1,766.59	\$ 2,165.00	\$ -	\$ -
7700	Transportation and Travel	\$ -	\$ -	\$ -	\$ -
7710	Conference and Seminar Fees	\$ 110.00	\$ 7,490.00	\$ 3,540.00	\$ 3,540.00
7720	Conf & Seminar Travel Exp	\$ 70.65	\$ 5,607.00	\$ 3,962.00	\$ 3,962.00
7730	Private Vehicle Mileage	\$ 2,206.10	\$ 3,843.00	\$ 3,457.00	\$ 3,457.00
7740	Transportation Charges	\$ 390.00	\$ 1,200.00	\$ 1,500.00	\$ 1,500.00
7750	Special Events	\$ 17,244.76	\$ 19,320.00	\$ 21,966.00	\$ 21,966.00
7760	Tuition/Book Reimbursement	\$ -	\$ -	\$ -	\$ -
7810	Utilities Gas	\$ 176.76	\$ -	\$ -	\$ -
7820	Utilities Water	\$ 1,564.67	\$ -	\$ -	\$ -
7830	Utilities Electric	\$ 95.50	\$ -	\$ -	\$ -
7910	Awards and Certificates	\$ 12,485.47	\$ 17,270.00	\$ 17,486.00	\$ 17,486.00
7920	Meals for Staff Training	\$ 282.46	\$ 400.00	\$ 400.00	\$ 400.00
7930	Employee Morale	\$ 25.00	\$ 775.00	\$ 675.00	\$ 675.00
7950	COP Debt PV Fields	\$ -	\$ -	\$ -	\$ -
8105	Scholarships	\$ -	\$ -	\$ -	\$ -
8110	Discounts Military	\$ -	\$ -	\$ -	\$ -
8200	Land Improvements	\$ -	\$ -	\$ -	\$ -
8300	Structures & Improvements	\$ -	\$ -	\$ -	\$ -
	Expense	\$ 399,764.47	\$ 389,608.00	\$ 391,735.00	\$ 391,735.00
8400	Capital	\$ -	\$ -	\$ -	\$ -
8401	LWCF Grant	\$ -	\$ -	\$ -	\$ -
8402	NRPA Grant	\$ -	\$ -	\$ -	\$ -
8420	Equip/Facility Replacement	\$ -	\$ -	\$ 5,200.00	\$ 5,200.00
	Capital	\$ -	\$ -	\$ 5,200.00	\$ 5,200.00
Revenue Total		\$ 917,407.81	\$ 827,998.00	\$ 815,125.00	\$ 821,569.00
Expense Total		\$ 1,255,753.54	\$ 1,361,450.00	\$ 1,437,304.00	\$ 1,428,995.00
Grand Total		\$ (338,345.73)	\$ (533,452.00)	\$ (622,179.00)	\$ (607,426.00)
Total Expense with Capital		\$ 1,255,753.54	\$ 1,361,450.00	\$ 1,442,504.00	\$ 1,434,195.00

General Ledger

District Wide Budget Summary Division 410

User: lyoung
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 Period 01 12
 Fiscal Year 2017

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed
	Revenue				
5506	Park Patrol Citations	\$ 4,842.30	\$ 900.00	\$ 3,520.00	\$ 3,520.00
5507	Plan Check Fee	\$ -	\$ 100.00	\$ 100.00	\$ 100.00
5510	Public Fees	\$ -	\$ -	\$ -	\$ -
5512	Certificates	\$ -	\$ -	\$ -	\$ -
5525	Vending Concessions	\$ -	\$ -	\$ -	\$ -
5530	Rental	\$ -	\$ -	\$ 127,300.00	\$ 127,300.00
5531	Veteran's Field Rental	\$ -	\$ -	\$ -	\$ -
5532	BMX Track Rental	\$ -	\$ -	\$ -	\$ -
5533	RC Track Rental	\$ -	\$ -	\$ -	\$ -
5534	Roller Hockey Rink Rental	\$ -	\$ -	\$ -	\$ -
5535	Cell Tower Revenue	\$ -	\$ -	\$ 66,398.00	\$ 66,398.00
5540	Parking Fees	\$ -	\$ -	\$ 17,602.00	\$ 17,602.00
5545	Indemnity Revenue	\$ -	\$ 5,000.00	\$ -	\$ -
5550	Dues	\$ -	\$ -	\$ -	\$ -
5555	Activity Guide Revenue	\$ -	\$ -	\$ -	\$ -
5562	Banner Income	\$ 61.43	\$ -	\$ -	\$ -
5570	Donations	\$ -	\$ 10,000.00	\$ 70,000.00	\$ 70,000.00
5571	Donations for CIP Projects	\$ -	\$ -	\$ -	\$ -
5572	Grant Revenue NRPA	\$ -	\$ -	\$ -	\$ -
5575	Other/Purchase Discount Taken	\$ 125.25	\$ 3,935.00	\$ 7,280.00	\$ 7,280.00
5585	Incentive Income	\$ -	\$ 300.00	\$ 300.00	\$ 300.00
5600	Reimbursement ROPS	\$ -	\$ -	\$ -	\$ -
	Revenue	\$ 5,028.98	\$ 20,235.00	\$ 292,500.00	\$ 292,500.00
	Expense				
6100	Full Time Salaries	\$ 220,306.55	\$ 1,193,586.00	\$ 1,175,945.00	\$ 1,175,945.00
6101	Overtime Salaries	\$ 31.19	\$ 17,162.00	\$ 33,055.00	\$ 33,055.00
6105	Car Allowance	\$ -	\$ -	\$ 3,600.00	\$ 3,600.00
6108	Cell Phone Allowance	\$ -	\$ -	\$ 8,685.00	\$ 8,685.00
6110	Part Time Salaries	\$ 105,668.68	\$ 181,808.00	\$ 198,285.00	\$ 198,285.00
6120	Retirement	\$ 62,045.57	\$ 208,748.00	\$ 216,103.00	\$ 216,103.00
6121	457 Pension	\$ 1,481.89	\$ 1,500.00	\$ 900.00	\$ 900.00
6130	Employee Insurance	\$ 45,729.58	\$ 167,173.00	\$ 161,096.00	\$ 161,096.00
6140	Workers Compensation	\$ 93,494.63	\$ 100,787.00	\$ 111,237.00	\$ 111,237.00
6150	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -
6160	Loan Pension Obligation	\$ -	\$ -	\$ -	\$ -
6161	OPEB Expense	\$ -	\$ -	\$ -	\$ -
6170	PERS Unfunded Liability	\$ -	\$ -	\$ -	\$ -
	Personnel	\$ 528,758.09	\$ 1,870,764.00	\$ 1,908,906.00	\$ 1,908,906.00
6200	Communications	\$ -	\$ -	\$ -	\$ -
6210	Telephone	\$ 3,982.49	\$ 7,200.00	\$ 7,644.00	\$ 7,644.00
6220	Internet Services	\$ 2,559.09	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
6310	Minor Maintenance Supplies	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
6320	Janitorial Supplies	\$ 9,241.47	\$ 46,000.00	\$ 48,000.00	\$ 48,000.00
6330	Kitchen Supplies	\$ -	\$ -	\$ -	\$ -

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed
6340	Food Supplies	\$ -	\$ -	\$ -	\$ -
6350	Water Maint & Service	\$ 511.97	\$ 420.00	\$ 420.00	\$ 420.00
6360	Laundry/Wash Service	\$ -	\$ 350.00	\$ 360.00	\$ 360.00
6370	Janitorial Services	\$ -	\$ 3,000.00	\$ 1,800.00	\$ 1,800.00
6380	Medical Supplies	\$ -	\$ 200.00	\$ -	\$ -
6410	Insurance Liability	\$ -	\$ -	\$ -	\$ -
6500	Equipment Maintenance	\$ -	\$ -	\$ -	\$ -
6510	Fuel	\$ 46,148.67	\$ 48,000.00	\$ 48,000.00	\$ 48,000.00
6520	Vehicle Maintenance	\$ 30,905.82	\$ 37,800.00	\$ 34,200.00	\$ 34,200.00
6530	Office Equipment Maintenance	\$ 528.73	\$ -	\$ -	\$ -
6540	Computer Equip Maintenance	\$ 1,437.43	\$ 2,508.00	\$ -	\$ -
6600	Building Maintenance	\$ -	\$ -	\$ -	\$ -
6610	Building Repair	\$ 7,296.43	\$ 88,000.00	\$ 76,000.00	\$ 76,000.00
6620	Bldg Equip Maint/Repair	\$ 1,265.99	\$ 10,300.00	\$ 25,300.00	\$ 25,300.00
6630	Improvements/Maintenance	\$ 1,875.00	\$ 22,500.00	\$ 22,500.00	\$ 22,500.00
6709	Incidental Costs Assess	\$ -	\$ -	\$ -	\$ -
6710	Grounds Maintenance	\$ 26,204.82	\$ 93,980.00	\$ 93,980.00	\$ 93,980.00
6719	Tree Care Assess	\$ -	\$ -	\$ -	\$ -
6720	Contracted LS Services	\$ 9,302.40	\$ -	\$ -	\$ -
6730	Contracted Pest Control	\$ 86.07	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
6740	Rubbish & Refuse	\$ 6,226.80	\$ 51,100.00	\$ 56,800.00	\$ 56,800.00
6750	Vandalism/Theft	\$ -	\$ 4,800.00	\$ 5,000.00	\$ 5,000.00
6810	Memberships	\$ -	\$ 400.00	\$ 400.00	\$ 400.00
6900	Office Expense	\$ -	\$ -	\$ -	\$ -
6910	Office Supplies	\$ 3,236.65	\$ 6,140.00	\$ 5,100.00	\$ 5,100.00
6920	Postage Expense	\$ -	\$ -	\$ -	\$ -
6930	Advertising Expense	\$ -	\$ -	\$ -	\$ -
6940	Printing Charges	\$ 1,495.69	\$ 1,850.00	\$ 1,860.00	\$ 1,860.00
6950	Bank & ActiveNet Charges	\$ -	\$ -	\$ -	\$ -
6960	Approp Redev/Collection Fees	\$ -	\$ -	\$ -	\$ -
6980	Minor Furn Fixture & Equip	\$ -	\$ -	\$ -	\$ -
6990	Comp Hardware/Software Exp	\$ 1,781.26	\$ -	\$ -	\$ -
7010	Fingerprint Fees (HR)	\$ -	\$ -	\$ -	\$ -
7020	Fire & Safety Insp Fees	\$ 1,150.30	\$ 3,660.00	\$ 3,750.00	\$ 3,750.00
7030	Permit & Licensing Fees	\$ 748.99	\$ 2,150.00	\$ 150.00	\$ 150.00
7040	State License Fee	\$ -	\$ -	\$ -	\$ -
7100	Professional Services	\$ -	\$ -	\$ -	\$ -
7110	Legal Services	\$ -	\$ -	\$ -	\$ -
7115	Typeset and Print Services	\$ -	\$ -	\$ -	\$ -
7120	Instructor Services	\$ -	\$ -	\$ -	\$ -
7125	PERS Admin Fees	\$ -	\$ -	\$ -	\$ -
7130	Audit Services	\$ -	\$ -	\$ -	\$ -
7140	Medical & Health Svcs (HR)	\$ -	\$ -	\$ -	\$ -
7150	Security Services	\$ -	\$ -	\$ -	\$ -
7160	Entertainment Services	\$ -	\$ -	\$ -	\$ -
7180	Business Services	\$ 3,312.25	\$ 3,800.00	\$ 4,200.00	\$ 4,200.00
7190	Umpire/Referee Services	\$ -	\$ -	\$ -	\$ -
7200	Publication/Legal Notices	\$ -	\$ 600.00	\$ 600.00	\$ 600.00
7210	Subscriptions	\$ -	\$ -	\$ -	\$ -
7300	Rents and Leases	\$ -	\$ -	\$ -	\$ -
7310	Rents & Leases Equip	\$ 260.00	\$ 17,400.00	\$ 15,600.00	\$ 15,600.00
7320	Bldg/Field Leases & Rental	\$ -	\$ -	\$ -	\$ -
7410	Event Supplies	\$ -	\$ -	\$ -	\$ -
7420	Supplies	\$ -	\$ -	\$ -	\$ -
7430	Bingo Supplies	\$ -	\$ -	\$ -	\$ -
7440	Sporting Goods	\$ 2,179.86	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
7450	Arts and Craft Supplies	\$ -	\$ -	\$ -	\$ -
7460	Training Supplies	\$ -	\$ -	\$ -	\$ -
7470	Camp Supplies	\$ -	\$ -	\$ -	\$ -

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed
7500	Small Tools	\$ -	\$ -	\$ 15,200.00	\$ 15,200.00
7510	Safety Supplies	\$ 7,758.41	\$ 16,400.00	\$ 2,604.00	\$ 2,604.00
7600	Special Department Expense	\$ -	\$ -	\$ -	\$ -
7610	Uniform Allowance	\$ 7,241.33	\$ 6,880.00	\$ 6,880.00	\$ 6,880.00
7620	Safety Clothing and Supplies	\$ 2,854.83	\$ 5,650.00	\$ 3,150.00	\$ 3,150.00
7700	Transportation and Travel	\$ -	\$ -	\$ -	\$ -
7710	Conference and Seminar Fees	\$ 100.00	\$ 3,400.00	\$ 4,450.00	\$ 4,450.00
7720	Conf & Seminar Travel Exp	\$ -	\$ -	\$ 1,381.00	\$ 1,381.00
7730	Private Vehicle Mileage	\$ -	\$ 300.00	\$ 324.00	\$ 324.00
7740	Transportation Charges	\$ -	\$ -	\$ -	\$ -
7760	Tuition/Book Reimbursement	\$ -	\$ -	\$ -	\$ -
7810	Utilities Gas	\$ 339.09	\$ 29,693.00	\$ 26,491.00	\$ 26,491.00
7820	Utilities Water	\$ 62,198.03	\$ 788,626.00	\$ 742,489.00	\$ 742,489.00
7830	Utilities Electric	\$ 4,857.74	\$ 248,450.00	\$ 231,245.00	\$ 231,245.00
7910	Awards and Certificates	\$ 59.99	\$ -	\$ -	\$ -
7920	Meals for Staff Training	\$ 500.75	\$ 500.00	\$ 500.00	\$ 500.00
7930	Employee Morale	\$ -	\$ 500.00	\$ 500.00	\$ 500.00
7950	COP Debt PV Fields	\$ -	\$ -	\$ -	\$ -
	Service and Supplies	\$ 247,648.35	\$ 1,574,057.00	\$ 1,508,378.00	\$ 1,508,378.00
8200	Land Improvements	\$ -	\$ -	\$ -	\$ -
8300	Structures & Improvements	\$ -	\$ -	\$ -	\$ -
8400	Capital	\$ -	\$ 340,000.00	\$ 210,000.00	\$ 422,000.00
8401	LWCF Grant	\$ -	\$ -	\$ -	\$ -
8402	NRPA Grant	\$ -	\$ -	\$ -	\$ -
8420	Equip/Facility Replacement	\$ -	\$ 25,000.00	\$ 28,000.00	\$ 28,000.00
	Capital	\$ -	\$ 365,000.00	\$ 238,000.00	\$ 450,000.00
	Revenue Total	\$ 5,028.98	\$ 20,235.00	\$ 292,500.00	\$ 292,500.00
	Expense Total	\$ 776,406.44	\$ 3,444,821.00	\$ 3,417,284.00	\$ 3,417,284.00
	Grand Total	\$ (771,377.46)	\$ (3,424,586.00)	\$ (3,124,784.00)	\$ (3,124,784.00)
	Total Expense with Capital	\$ 776,406.44	\$ 3,809,821.00	\$ 3,655,284.00	\$ 3,867,284.00

General Ledger

District Wide Budget Summary Division 505

User: lyoung
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 Period 01 12
 Fiscal Year 2017

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed
Revenue					
5460	Dividends CAPRI Prior Years	\$ -	\$ -	\$ -	\$ -
5510	Public Fees	\$ -	\$ -	\$ -	\$ -
5512	Certificates	\$ -	\$ -	\$ -	\$ -
5525	Vending Concessions	\$ -	\$ -	\$ -	\$ -
5530	Rental	\$ -	\$ -	\$ -	\$ -
5550	Dues	\$ -	\$ -	\$ -	\$ -
5560	Scrap Sales on Asset Disposal	\$ -	\$ -	\$ -	\$ -
5562	Banner Income	\$ -	\$ -	\$ -	\$ -
5565	Gain/(Loss) LAF Investments	\$ 1,589.14	\$ -	\$ -	\$ -
5570	Donations	\$ -	\$ -	\$ -	\$ -
5575	Other/Purchase Discount Taken	\$ 42,296.72	\$ 21,505.00	\$ 36,420.00	\$ 36,420.00
5585	Incentive Income	\$ 15,964.73	\$ 15,625.00	\$ -	\$ -
5600	Reimbursement ROPS	\$ 116,732.00	\$ -	\$ -	\$ -
	Revenue	\$ 173,404.31	\$ 37,130.00	\$ 36,420.00	\$ 36,420.00
Expense					
6100	Full Time Salaries	\$ 442,784.64	\$ 488,603.00	\$ 546,042.00	\$ 546,042.00
6101	Overtime Salaries	\$ -	\$ -	\$ 500.00	\$ 500.00
6105	Car Allowance	\$ -	\$ -	\$ 6,000.00	\$ 6,000.00
6108	Cell Phone Allowance	\$ -	\$ -	\$ 2,340.00	\$ 2,340.00
6110	Part Time Salaries	\$ 101,196.92	\$ 78,457.00	\$ 49,094.00	\$ 49,094.00
6120	Retirement	\$ 71,696.00	\$ 77,495.00	\$ 84,042.00	\$ 84,042.00
6121	457 Pension	\$ -	\$ 100.00	\$ 100.00	\$ 100.00
6130	Employee Insurance	\$ 59,995.01	\$ 65,922.00	\$ 63,006.00	\$ 63,006.00
6140	Workers Compensation	\$ 2,296.96	\$ 4,373.00	\$ 60,596.00	\$ 60,596.00
6150	Unemployment Insurance	\$ 5,329.00	\$ 7,500.00	\$ 9,000.00	\$ 9,000.00
6160	Loan Pension Obligation	\$ 96,465.24	\$ 224,973.00	\$ 230,808.00	\$ 230,808.00
6161	OPEB Expense	\$ 23,671.00	\$ -	\$ -	\$ -
6170	PERS Unfunded Liability	\$ -	\$ 174,072.00	\$ 201,662.00	\$ 201,662.00
	Personnel	\$ 803,434.77	\$ 1,121,495.00	\$ 1,253,190.00	\$ 1,253,190.00
Communications					
6200	Communications	\$ -	\$ -	\$ -	\$ -
6210	Telephone	\$ 11,447.82	\$ 9,240.00	\$ 10,500.00	\$ 10,500.00
6220	Internet Services	\$ 2,938.49	\$ 6,788.00	\$ 40,328.00	\$ 40,328.00
6310	Minor Maintenance Supplies	\$ -	\$ -	\$ -	\$ -
6320	Janitorial Supplies	\$ -	\$ -	\$ -	\$ -
6330	Kitchen Supplies	\$ 380.57	\$ -	\$ -	\$ -
6340	Food Supplies	\$ 304.93	\$ -	\$ -	\$ -
6350	Water Maint & Service	\$ 945.74	\$ 900.00	\$ 900.00	\$ 900.00
6360	Laundry/Wash Service	\$ -	\$ -	\$ -	\$ -
6370	Janitorial Services	\$ -	\$ -	\$ -	\$ -
6380	Medical Supplies	\$ 1,975.93	\$ 395.00	\$ -	\$ -
6410	Insurance Liability	\$ 98,135.00	\$ 103,043.00	\$ 105,790.00	\$ 105,790.00
6500	Equipment Maintenance	\$ -	\$ -	\$ -	\$ -
6530	Office Equipment Maintenance	\$ 155.63	\$ 450.00	\$ 900.00	\$ 900.00
6540	Computer Equip Maintenance	\$ 2,458.95	\$ 1,440.00	\$ 2,295.00	\$ 2,295.00

Account	Description	Two Year Prior	Actual One Year Prior	Budget	Requested	Proposed
6600	Building Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
6610	Building Repair	\$ -	\$ -	\$ -	\$ -	\$ -
6620	Bldg Equip Maint/Repair	\$ -	\$ -	\$ -	\$ -	\$ -
6630	Improvements/Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
6709	Incidental Costs Assess	\$ -	\$ -	\$ -	\$ -	\$ -
6710	Grounds Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
6720	Contracted LS Services	\$ -	\$ -	\$ -	\$ -	\$ -
6730	Contracted Pest Control	\$ -	\$ -	\$ -	\$ -	\$ -
6740	Rubbish & Refuse	\$ -	\$ -	\$ -	\$ -	\$ -
6750	Vandalism/Theft	\$ -	\$ -	\$ -	\$ -	\$ -
6810	Memberships	\$ 9,322.48	\$ -	\$ 10,312.00	\$ 10,829.00	\$ 10,829.00
6900	Office Expense	\$ -	\$ -	\$ -	\$ -	\$ -
6910	Office Supplies	\$ 12,653.72	\$ -	\$ 12,387.00	\$ 16,496.00	\$ 16,496.00
6920	Postage Expense	\$ 3,147.88	\$ -	\$ 2,200.00	\$ 4,360.00	\$ 4,360.00
6930	Advertising Expense	\$ -	\$ -	\$ 65.00	\$ 1,740.00	\$ 1,740.00
6940	Printing Charges	\$ 13,261.04	\$ -	\$ 15,666.00	\$ 18,353.00	\$ 18,353.00
6950	Bank & ActiveNet Charges	\$ 45,131.28	\$ -	\$ 38,020.00	\$ 50,410.00	\$ 50,410.00
6960	Approp Redev/Collection Fees	\$ 310,240.43	\$ -	\$ 373,394.00	\$ 373,394.00	\$ 373,394.00
6980	Minor Furn Fixture & Equip	\$ 1,297.47	\$ -	\$ 1,045.00	\$ 1,046.00	\$ 1,046.00
6990	Comp Hardware/Software Exp	\$ 24,595.71	\$ -	\$ 8,852.00	\$ 21,774.00	\$ 8,574.00
7010	Fingerprint Fees (HR)	\$ 2,217.00	\$ -	\$ 1,705.00	\$ 2,440.00	\$ 2,440.00
7020	Fire & Safety Insp Fees	\$ -	\$ -	\$ -	\$ -	\$ -
7030	Permit & Licensing Fees	\$ -	\$ -	\$ -	\$ -	\$ -
7040	State License Fee	\$ -	\$ -	\$ -	\$ -	\$ -
7100	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -
7110	Legal Services	\$ 43,249.91	\$ -	\$ 73,815.00	\$ 69,150.00	\$ 69,150.00
7115	Typeset and Print Services	\$ -	\$ -	\$ -	\$ -	\$ -
7120	Instructor Services	\$ 756.00	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
7125	PERS Admin Fees	\$ 1,247.12	\$ -	\$ 1,249.00	\$ 1,500.00	\$ 1,500.00
7130	Audit Services	\$ 9,625.00	\$ -	\$ 10,950.00	\$ 11,300.00	\$ 11,300.00
7140	Medical & Health Svcs (HR)	\$ 3,945.00	\$ -	\$ 2,500.00	\$ 5,500.00	\$ 5,500.00
7150	Security Services	\$ 4,335.52	\$ -	\$ 4,586.00	\$ 4,740.00	\$ 4,740.00
7160	Entertainment Services	\$ -	\$ -	\$ -	\$ -	\$ -
7180	Business Services	\$ 64,156.81	\$ -	\$ 61,013.00	\$ 98,063.00	\$ 72,063.00
7190	Umpire/Referee Services	\$ -	\$ -	\$ -	\$ -	\$ -
7200	Publication/Legal Notices	\$ -	\$ -	\$ -	\$ -	\$ -
7210	Subscriptions	\$ 1,916.44	\$ -	\$ 2,264.00	\$ 2,180.00	\$ 2,180.00
7300	Rents and Leases	\$ -	\$ -	\$ -	\$ -	\$ -
7310	Rents & Leases Equip	\$ -	\$ -	\$ -	\$ -	\$ -
7320	Bldg/Field Leases & Rental	\$ -	\$ -	\$ -	\$ -	\$ -
7410	Event Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
7420	Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
7430	Bingo Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
7440	Sporting Goods	\$ -	\$ -	\$ -	\$ -	\$ -
7450	Arts and Craft Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
7460	Training Supplies	\$ 563.57	\$ -	\$ 700.00	\$ 800.00	\$ 800.00
7470	Camp Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
7500	Small Tools	\$ -	\$ -	\$ -	\$ -	\$ -
7510	Safety Supplies	\$ -	\$ -	\$ -	\$ 1,195.00	\$ 1,195.00
7600	Special Department Expense	\$ -	\$ -	\$ -	\$ -	\$ -
7610	Uniform Allowance	\$ 373.35	\$ -	\$ 780.00	\$ 300.00	\$ 300.00
7620	Safety Clothing and Supplies	\$ -	\$ -	\$ 600.00	\$ -	\$ -
7700	Transportation and Travel	\$ -	\$ -	\$ -	\$ -	\$ -
7710	Conference and Seminar Fees	\$ 2,575.00	\$ -	\$ 4,305.00	\$ 4,800.00	\$ 4,800.00
7715	Conference & Seminars Board	\$ -	\$ -	\$ -	\$ 2,035.00	\$ 2,840.00
7720	Conf & Seminar Travel Exp	\$ 4,520.34	\$ -	\$ 11,177.00	\$ 4,415.00	\$ 4,415.00
7725	Out of Town Travel Board	\$ -	\$ -	\$ -	\$ 4,665.00	\$ 6,355.00
7730	Private Vehicle Mileage	\$ 734.47	\$ -	\$ 645.00	\$ 775.00	\$ 775.00
7740	Transportation Charges	\$ -	\$ -	\$ -	\$ 250.00	\$ 250.00

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed
7760	Tuition/Book Reimbursement	\$ 515.57	\$ 165.00	\$ -	\$ -
7810	Utilities Gas	\$ -	\$ -	\$ -	\$ -
7820	Utilities Water	\$ -	\$ -	\$ -	\$ -
7830	Utilities Electric	\$ -	\$ -	\$ -	\$ -
7902	Reserve Designated Project	\$ -	\$ -	\$ -	\$ -
7910	Awards and Certificates	\$ 205.46	\$ 725.00	\$ 700.00	\$ 700.00
7920	Meals for Staff Training	\$ 4,430.02	\$ 1,900.00	\$ 1,810.00	\$ 1,810.00
7930	Employee Morale	\$ 1,835.29	\$ 2,175.00	\$ 2,300.00	\$ 2,300.00
7950	COP Debt PV Fields	\$ -	\$ -	\$ -	\$ -
7970	Reserve Vehicle Fleet	\$ -	\$ -	\$ -	\$ -
7971	Reserve Computer Fleet	\$ -	\$ -	\$ -	\$ -
7972	Reserve Designated Project	\$ -	\$ -	\$ 8,000.00	\$ 30,000.00
7973	Reserve Dry Period	\$ -	\$ -	\$ 66,000.00	\$ 91,000.00
7974	Reserve Capital Improvements	\$ -	\$ -	\$ -	\$ -
7975	Reserve Repair/Oper/Admin	\$ -	\$ -	\$ -	\$ -
	Service and Supplies	\$ 685,594.94	\$ 766,951.00	\$ 953,533.00	\$ 963,828.00
8200	Land Improvements	\$ -	\$ -	\$ -	\$ -
8300	Structures & Improvements	\$ -	\$ -	\$ -	\$ -
8400	Capital	\$ -	\$ -	\$ 102,000.00	\$ 80,790.00
8401	LWCF Grant	\$ -	\$ -	\$ -	\$ -
8402	NRPA Grant	\$ -	\$ -	\$ -	\$ -
8420	Equip/Facility Replacement	\$ -	\$ -	\$ 12,000.00	\$ 12,000.00
	Expense	\$ -	\$ -	\$ 114,000.00	\$ 92,790.00
	Revenue Total	\$ 173,404.31	\$ 37,130.00	\$ 36,420.00	\$ 36,420.00
	Expense Total	\$ 1,489,029.71	\$ 1,888,446.00	\$ 2,206,723.00	\$ 2,217,018.00
	Grand Total	\$ (1,315,625.40)	\$ (1,851,316.00)	\$ (2,170,303.00)	\$ (2,180,598.00)
	Total Expense with Capital	\$ 1,489,029.71	\$ 1,888,446.00	\$ 2,320,723.00	\$ 2,309,808.00

General Ledger

District Wide Budget Summary Division 470 Assessment District

User: lyoung

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Period 01 12

Fiscal Year 2017

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested
	Revenue			
5310	Interest Apport Fund	\$ -	\$ 1,238.00	\$ 1,536.00
5320	Other Interest Income	\$ -	\$ -	\$ -
5400	Park DedicationFees	\$ -	\$ -	\$ -
5460	Dividends CAPRI Prior Years	\$ -	\$ -	\$ -
5500	Assessment Revenue	\$ 1,007,553.36	\$ 1,015,912.00	\$ 1,046,037.00
5502	Carryover Balance	\$ -	\$ 320,426.00	\$ 379,171.00
	Revenue	\$ 1,007,553.36	\$ 1,337,576.00	\$ 1,426,744.00
	Expense			
6100	Full Time Salaries	\$ -	\$ 97,886.00	\$ 96,247.00
6101	Overtime Salaries	\$ -	\$ -	\$ -
6105	Car Allowance	\$ -	\$ -	\$ 1,200.00
6108	Cell Phone Allowance	\$ -	\$ -	\$ 975.00
6110	Part Time Salaries	\$ -	\$ -	\$ -
6120	Retirement	\$ -	\$ 15,840.00	\$ 16,504.00
6121	457 Pension	\$ -	\$ -	\$ -
6130	Employee Insurance	\$ -	\$ 12,079.00	\$ 13,412.00
6140	Workers Compensation	\$ -	\$ 7,782.00	\$ 8,085.00
	Personnel	\$ -	\$ 133,587.00	\$ 136,423.00
6709	Incidental Costs Assess	\$ -	\$ 27,500.00	\$ 27,500.00
6710	Grounds Maintenance	\$ -	\$ -	\$ -
6718	Parking Lot Repair Assess	\$ -	\$ -	\$ -
6719	Tree Care Assess	\$ -	\$ -	\$ -
6720	Contracted LS Services	\$ -	\$ 395,900.00	\$ 403,560.00
6721	Playgrnd Replacmnt Assess	\$ -	\$ -	\$ -
6960	Approp Redev/Collection Fees	\$ -	\$ 7,302.00	\$ 2,625.00
7950	COP Debt PV Fields	\$ -	\$ 739,021.00	\$ 751,865.00
8200	Land Improvements	\$ -	\$ -	\$ -
8300	Structures & Improvements	\$ -	\$ -	\$ -
	Expense	\$ -	\$ 1,169,723.00	\$ 1,185,550.00
Revenue Total		\$ 1,007,553.36	\$ 1,337,576.00	\$ 1,426,744.00
Expense Total		\$ -	\$ 1,303,310.00	\$ 1,321,973.00
Grand Total		\$ 1,007,553.36	\$ 34,266.00	\$ 104,771.00

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

TO: BOARD OF DIRECTORS

FROM: MARY OTTEN, GENERAL MANAGER

DATE: June 1, 2016

**SUBJECT: REVIEW AND DISCUSS THE NAMING OF THE PARK
LOCATED WITHIN THE SPRINGVILLE
DEVELOPMENT**

RECOMMENDATION

The intent of this report is to provide the Board with current information and to discuss potential names of the park to be located within the Springville Development.

BACKGROUND

The Board adopted a District Naming Policy at the June 3, 2015 meeting. As part of the policy the following items were intended to guide the naming process: 1) ensure that parks, recreational areas and facilities are easily identified and located, 2) ensure the given names to parks, recreational areas and facilities are consistent with the values and character of the area or neighborhood served, 3) encourage public participation, 4) encourage the dedication of lands, facilities, or donations by individuals and/or groups, and 5) ensure control for naming process.

This policy is intended to be a guide and should take into consideration the following items: recognize geographic names, natural or geological features, cultural or historical significance.

ANALYSIS

The Springville Development is beginning phase one of development. As part of "Phase 1", there is a five-acre park site identified and planned. Prior to the park being built, the Pleasant Valley Recreation and Park District is looking to name the park. The park site will contain the following amenities: walking trail, basketball court, volleyball court, play equipment, outdoor fitness equipment, green space, benches and a pavilion.

As an exercise, staff conducted a "brainstorming" session to develop and consider name options for the park. Some of the ideas are listed below as a starting point or "suggested ideas" for naming the park:

- Rancho Vista Park
- Valley Vista Park
- Sunset View Park

- Hillside Park
- Pleasant View Park
- Orchard Park

The list is intended to serve as an effort to develop a name for the park. The selection of a park name will allow for the development of park materials, brochures, and interior park signage. Again this list is provided as “food for thought” and intended to start the process.

FISCAL IMPACT

Currently, there is no fiscal impact however, there could be depending on the types of signage.

RECOMMENDATION

The intent of this report is to provide the Board with current information and to discuss potential names of the park to be located within the Springville Development and to receive direction from the Board.

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

- A. Chairman Mishler
- B. Ventura County Special District Association/California Special District Association
- C. Santa Monica Mountains Conservancy
- D. Standing Committees – Finance and Personnel
- E. Foundation for Pleasant Valley Recreation and Parks
- F. General Manager's Report