

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

**BOARD OF DIRECTORS
SPECIAL MEETING AGENDA
April 25, 2026**

8:00 A.M.

SPECIAL MEETING

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

4. ADOPTION OF AGENDA

5. PUBLIC COMMENT

Pursuant to Government Code § 54954.3(a), public comment during this Special Meeting is limited to comments on the items listed on this agenda.

6. NEW ITEMS – DISCUSSION/ACTION

A. Fiscal Year 2026/27 Proposed Budget

Staff will provide an overview of the proposed budget for Fiscal Year 2026/27. Direction to staff may be given during this budget review, however, any action to implement such directions will be made when the budget is presented for final approval which is scheduled for July 1, 2026.

Suggested Action: Provide staff direction.

B. Proposed Capital Improvement Plan (CIP)

Staff will provide an overview of the proposed Capital Improvement Plan (CIP). Direction to staff may be given during this CIP review, however, any action to implement such directions will be made when the CIP is presented for final approval which is scheduled for July 1, 2026.

Suggested Action: Provide staff direction.

7. ADJOURNMENT

Note: Written materials related to this agenda 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 two business days preceding the scheduled Special Board Meeting.

Announcement: Public Comment: Members of the public may address the Board on any agenda item before or during consideration of the item. [Government Code section 54954.3] Should you need special assistance (*i.e.* a disability-related modification or accommodations) to participate in the Board meeting or other District activities (including receipt of an agenda in an appropriate alternative format), as outlined in the Americans With Disabilities Act, or require further information, please contact the General Manager, at (805) 482-1996, extension 24. Please notify the General Manager 48 hours in advance to provide sufficient time to make a disability-related modification or reasonable accommodation.



Fiscal Year
2026-2027
Budget Proposal

FY 26-27 Budget Overview							
Fund	Division	Notes	Revenue	Interfund Transfers In	Expenditures	Interfund Transfers Out	Budget Status
10	0		\$ 10,511,615.00	\$ -	\$ 1,082,687.00	\$ 1,343,788.00	\$ 8,085,140.00
10	301		\$ 268,740.00	\$ -	\$ 437,507.00	\$ -	\$ (168,767.00)
10	310		\$ 382,955.00	\$ -	\$ 158,005.00	\$ -	\$ 224,950.00
10	320		\$ 381,350.00	\$ -	\$ 463,404.00	\$ -	\$ (82,054.00)
10	370		\$ 14,864.00	\$ -	\$ 122,175.00	\$ -	\$ (107,311.00)
10	503	Spec Events	\$ 172,559.00	\$ -	\$ 297,007.00	\$ -	\$ (124,448.00)
10	503	Rec Admin	\$ 6,000.00	\$ -	\$ 253,644.00	\$ -	\$ (247,644.00)
10	410		\$ 850,867.00	\$ -	\$ 5,147,858.00	\$ -	\$ (4,296,991.00)
10	505		\$ 32,500.00	\$ -	\$ 3,469,491.00	\$ -	\$ (3,436,991.00)
15	150		\$ -	\$ 1,357,872.00	\$ 1,357,872.00	\$ -	\$ -
20	470		\$ 1,460,332.00	\$ -	\$ 930,154.00	\$ 524,084.00	\$ 6,094.00
30	480		\$ 2,700,000.00	\$ -	\$ 2,600,000.00	\$ -	\$ 100,000.00
40	490		\$ 540,000.00	\$ -	\$ 501,500.00	\$ -	\$ 38,500.00
70	700		\$ -	\$ 395,000.00	\$ 395,000.00	\$ -	\$ -
			Revenue	Interfund Transfers In	Expenditures	Interfund Transfers Out	Fund Balance Increase/(Decrease)
Fund 10 Total*	General Fund		\$ 12,621,450.00	\$ -	\$ 11,431,778.00	\$ 1,343,788.00	\$ (154,116.00)
Fund 15 Total	Debt Service		\$ -	\$ 1,357,872.00	\$ 1,357,872.00	\$ -	\$ -
Fund 20 Total	Assessment		\$ 1,460,332.00	\$ -	\$ 930,154.00	\$ 524,084.00	\$ 6,094.00
Fund 30 Total	Quimby		\$ 100,000.00	\$ -	\$ 2,362,729.00	\$ -	\$ (2,262,729.00)
Fund 40 Total	Park Impact		\$ 40,000.00	\$ -	\$ 251,500.00	\$ -	\$ (211,500.00)
Fund 70 Total	Captial		\$ 60,000.00	\$ 510,000.00	\$ 600,000.00	\$ -	\$ (30,000.00)

General Fund Cost Recovery Analysis FY27						
Department	Revenue	Admin Overhead	Rec Overhead	Total Expenditures	Rev-Total Expenditures	Cost Recovery %
Aquatics (301)	\$ 268,740.00	\$ 390,063.30	\$ 50,728.80	\$ 878,299.10	\$ (609,559.10)	31%
Sports (310)	\$ 382,955.00	\$ 390,063.30	\$ 50,728.80	\$ 598,797.10	\$ (215,842.10)	64%
Camps/Classes (320)	\$ 381,350.00	\$ 390,063.30	\$ 50,728.80	\$ 904,196.10	\$ (522,846.10)	42%
Senior Services (370)	\$ 14,864.00	\$ 390,063.30	\$ 50,728.80	\$ 562,967.10	\$ (548,103.10)	3%
Parks (410)	\$ 850,867.00	\$ 3,049,959.26	\$ -	\$ 8,197,817.26	\$ (7,346,950.26)	10%
Special Events (503)	\$ 172,559.00	\$ 390,063.30	\$ 50,728.80	\$ 737,799.10	\$ (565,240.10)	23%

* Planned Drawdown of Designated Projects funds in the amount of \$160,000. Operating General Fund Balance will increase by \$5,884

Pleasant Valley Recreation and Park District

2026/27 Budget

Fund 10 - General Fund

Description	Two Year Prior Actual	One Year Prior Final Budget	Requested
Revenue			
5110 - Tax Apport - Cur Year Secured	\$ 8,674,709.80	\$ 9,236,500.00	\$ 9,684,615.00
5120 - Tax Apport - Cur Year Unsec	\$ 264,823.43	\$ -	\$ -
5130 - Tax Apport - Prior Year Sec	\$ 117,492.40	\$ -	\$ -
5140 - Tax Apport - Prior Year Unsec	\$ 8,490.94	\$ -	\$ -
5210 - Cur Supplemental Pass Thru	\$ 185,842.82	\$ -	\$ -
5230 - HOPTR	\$ 44,451.95	\$ -	\$ -
5240 - Supplemental Assessment Roll	\$ 13.90	\$ -	\$ -
5310 - Interest Earnings	\$ 538,699.26	\$ 320,000.00	\$ 210,000.00
5506 - Park Patrol Citations	\$ 5,290.26	\$ 5,000.00	\$ 4,000.00
5508 - Bingo - Primary Revenue	\$ 9,882.76	\$ 3,600.00	\$ 3,600.00
5509 - Excess Bingo Revenue	\$ 919.05	\$ -	\$ -
5510 - Contract Classes-Public Fees	\$ 234,989.73	\$ 215,763.00	\$ 246,825.00
5511 - Public Fees	\$ 323,738.81	\$ 337,745.00	\$ 367,410.00
5520 - Public Fees-Entry Fees	\$ 36,725.20	\$ 47,240.00	\$ 47,240.00
5525 - Vending Concessions	\$ 259.65	\$ 1,450.00	\$ 1,100.00
5530 - Rental	\$ 823,164.42	\$ 772,640.30	\$ 787,989.00
5535 - Cell Tower Revenue	\$ 177,733.11	\$ 171,863.00	\$ 174,182.00
5540 - Parking Fees	\$ 33,946.48	\$ 23,000.00	\$ 25,000.00
5550 - Dues	\$ 125.00	\$ -	\$ -
5551 - EV Charging Fees	\$ -	\$ 12,000.00	\$ 12,000.00
5555 - Advertising Revenue	\$ 8,725.00	\$ 6,000.00	\$ 6,000.00
5558 - Sponsorships/Donations	\$ 14,270.51	\$ 10,000.00	\$ 10,000.00
5561 - Special Event	\$ 81,337.71	\$ 132,406.00	\$ 142,144.00
5563 - Staffing Cost Recovery	\$ 68,347.75	\$ 46,110.00	\$ 46,245.00
5564 - Special Event Permits	\$ 1,700.00	\$ -	\$ -
5566 - Security Services - Recovery	\$ 6,745.00	\$ 8,000.00	\$ 8,240.00
5570 - Contributions	\$ 8,461.03	\$ -	\$ -
5573 - Grants	\$ 37,330.00	\$ 16,717.00	\$ -
5574 - Rebates Recieved	\$ 102,572.00	\$ -	\$ 183,000.00
5575 - Other Misc Revenue	\$ 104,744.06	\$ 42,000.00	\$ 44,500.00
5576 - Restricted Donations	\$ 19,172.64	\$ -	\$ -
5585 - Incentive Income	\$ 2,711.75	\$ 2,350.00	\$ 2,360.00
5600 - Reimbursement - ROPS	\$ 561,451.71	\$ 614,774.00	\$ 615,000.00
Revenue	\$ 12,498,868.13	\$ 12,025,158.30	\$ 12,621,450.00
Personnel			
6100 - Full Time Salaries	\$ 3,050,951.65	\$ 3,409,438.44	\$ 3,593,646.00
6101 - Overtime Salaries	\$ 21,456.16	\$ 21,500.00	\$ 21,500.00
6105 - Car Allowance	\$ 5,999.76	\$ 6,000.00	\$ 6,000.00
6108 - Cell Phone Allowance	\$ 17,087.00	\$ 18,589.00	\$ 18,979.00
6110 - Part-Time Salaries	\$ 436,406.70	\$ 610,279.00	\$ 570,710.00
6120 - Retirement	\$ 534,092.56	\$ 625,924.00	\$ 658,443.00
6121 - 457 Pension	\$ 9,116.16	\$ 10,000.00	\$ 10,000.00
6125 - Deferred Compensation	\$ 5,212.26	\$ 6,165.00	\$ 6,600.00
6130 - Employee Insurance	\$ 438,730.05	\$ 467,432.00	\$ 473,221.00
6131 - Med Ins.- Retirees	\$ -	\$ 16,683.00	\$ 19,740.00
6140 - Workers Compensation	\$ 184,572.34	\$ 206,289.00	\$ 218,446.00
6150 - Unemployment Insurance	\$ -	\$ 10,000.00	\$ 10,000.00
6170 - PERS Unfunded Liability	\$ 915,039.00	\$ 657,229.00	\$ 663,504.00
Personnel	\$ 5,618,663.64	\$ 6,065,528.44	\$ 6,270,789.00
Services and Supplies			
6210 - Telephone/Internet	\$ 24,687.73	\$ 23,860.00	\$ 17,584.00
6220 - IT Services	\$ 75,318.95	\$ 67,317.00	\$ 90,430.00
6230 - IT Hardware	\$ 5,913.24	\$ 7,200.00	\$ 5,900.00
6240 - Software Services	\$ 45,057.43	\$ 47,110.00	\$ 45,696.00
6310 - Pool Chemicals	\$ 6,456.50	\$ 7,500.00	\$ 7,500.00
6320 - Janitorial Supplies	\$ 69,332.23	\$ 73,200.00	\$ 76,200.00

Description	Two Year Prior Actual	One Year Prior Final Budget	Requested
6330 - Kitchen Supplies	\$ 415.49	\$ 500.00	\$ 920.00
6340 - Food Supplies	\$ 7,840.99	\$ 6,665.00	\$ 6,924.00
6350 - Water Maint & Service	\$ 689.22	\$ 908.00	\$ 1,355.00
6360 - Laundry/Wash Service	\$ 442.00	\$ 1,425.00	\$ 1,615.00
6380 - Medical Supplies	\$ 168.43	\$ 1,115.00	\$ 700.00
6410 - Insurance Liability	\$ 424,116.00	\$ 530,145.00	\$ 473,495.00
6500 - Equipment Maintenance	\$ 1,875.02	\$ 2,500.00	\$ 2,500.00
6510 - Fuel	\$ 68,390.61	\$ 60,250.00	\$ 64,038.00
6520 - Vehicle Maintenance	\$ 45,758.11	\$ 46,620.00	\$ 46,620.00
6610 - Building Repair	\$ 81,444.51	\$ 79,779.00	\$ 79,779.00
6620 - HVAC Maintenance/Repairs	\$ 9,242.19	\$ 9,000.00	\$ 9,000.00
6630 - Playground Maintenance	\$ 38,434.17	\$ 35,000.00	\$ 35,000.00
6650 - Deferred Maintenance	\$ 30,201.05	\$ 180,000.00	\$ 180,000.00
6710 - Grounds Maintenance	\$ 98,165.75	\$ 104,588.00	\$ 362,088.00
6730 - Contracted Pest Control	\$ 10,200.00	\$ 7,400.00	\$ 7,400.00
6740 - Rubbish & Refuse	\$ 91,863.48	\$ 101,332.00	\$ 102,082.00
6750 - Vandalism/Theft	\$ 459.70	\$ 1,500.00	\$ 1,500.00
6810 - Memberships	\$ 15,077.94	\$ 17,765.00	\$ 17,765.00
6910 - Office Supplies	\$ 19,891.79	\$ 34,595.00	\$ 31,554.00
6920 - Postage Expense	\$ 21,695.02	\$ 22,650.00	\$ 25,075.00
6930 - Advertising Expense	\$ 4,141.26	\$ 5,200.00	\$ 9,945.00
6940 - Printing Charges	\$ 7,323.41	\$ 12,797.00	\$ 12,820.00
6950 - Bank & Registration Fees	\$ 42,764.86	\$ 35,920.00	\$ 48,920.00
6960 - Approp Redev/Collection Fees	\$ 949,008.94	\$ 1,000,000.00	\$ 1,082,687.00
6980 - Minor Furn Fixture & Equip	\$ 10,039.94	\$ 9,137.00	\$ 9,337.00
7010 - Fingerprint Fees (HR)	\$ 1,518.50	\$ 3,360.00	\$ 3,360.00
7020 - Fire & Safety Insp Fees	\$ 6,339.20	\$ 6,372.00	\$ 6,650.00
7030 - Permit & Licensing Fees	\$ 6,734.73	\$ 8,708.00	\$ 9,208.00
7100 - Professional Services	\$ 73,086.17	\$ 241,705.00	\$ 174,156.00
7110 - Legal Services	\$ 39,541.76	\$ 96,000.00	\$ 96,000.00
7115 - Typeset and Print Services	\$ 33,235.39	\$ 38,100.00	\$ 37,400.00
7120 - Instructor Services	\$ 134,012.64	\$ 137,620.00	\$ 160,323.00
7125 - PERS Admin Fees	\$ 1,606.36	\$ 2,200.00	\$ 2,200.00
7130 - Audit Services	\$ 17,100.00	\$ 16,825.00	\$ 16,825.00
7140 - Medical & Health Svcs	\$ 2,204.49	\$ 11,000.00	\$ 9,545.00
7150 - Security Services	\$ 9,300.00	\$ 9,217.00	\$ 9,217.00
7160 - Entertainment Services	\$ 681.90	\$ 3,750.00	\$ 5,250.00
7180 - Business Services	\$ 161,547.50	\$ 185,623.00	\$ 206,228.00
7190 - Umpire/Referee Services	\$ 2,620.00	\$ 2,830.00	\$ 3,330.00
7210 - Subscriptions	\$ 1,109.29	\$ 3,130.00	\$ 3,010.00
7310 - Rents & Leases - Equip	\$ 23,883.24	\$ 52,830.00	\$ 37,325.00
7320 - Bldg/Field Leases & Rental	\$ 9,534.12	\$ 60.00	\$ 9,180.00
7410 - Division Supplies	\$ 41,712.43	\$ 42,770.00	\$ 41,600.00
7430 - Bingo Supplies	\$ 4,510.40	\$ -	\$ -
7440 - Sporting Goods	\$ 7,270.13	\$ 11,780.00	\$ 10,380.00
7450 - Arts and Craft Supplies	\$ 1,269.17	\$ 2,025.00	\$ 1,800.00
7460 - Training Supplies	\$ 2,507.68	\$ 4,675.00	\$ 4,675.00
7500 - Small Tools	\$ 6,691.55	\$ 7,000.00	\$ 7,000.00
7510 - Safety Supplies	\$ 4,184.09	\$ 4,950.00	\$ 3,575.00
7610 - Uniform Allowance	\$ 17,846.67	\$ 18,100.00	\$ 21,012.00
7620 - Safety Clothing	\$ 4,406.48	\$ 1,200.00	\$ 1,200.00
7710 - Conference&Seminar Staff	\$ 11,153.14	\$ 20,307.00	\$ 26,313.00
7715 - Conference&Seminar Board	\$ -	\$ 2,325.00	\$ 3,175.00
7720 - Conference&Seminar Travel Exp	\$ 4,324.47	\$ 10,030.00	\$ 13,445.00
7725 - Out of Town Travel Board	\$ 1,916.77	\$ 2,970.00	\$ 3,615.00
7730 - Private Vehicle Mileage	\$ 636.63	\$ 1,470.00	\$ 1,520.00
7750 - Buses/Excursions	\$ 5,415.91	\$ 10,950.00	\$ 12,000.00
7760 - Tuition/Book Reimbursement	\$ -	\$ 4,000.00	\$ 4,000.00
7810 - Utilities - Gas	\$ 48,982.66	\$ 51,525.00	\$ 54,180.00
7820 - Utilities - Water	\$ 929,044.40	\$ 988,248.20	\$ 1,068,790.00
7830 - Utilities - Electric	\$ 213,655.86	\$ 197,500.00	\$ 198,500.00
7840 - Airport Assessment Exp	\$ 928.00	\$ 14,000.00	\$ 14,000.00
7910 - Awards and Certificates	\$ 7,638.57	\$ 20,690.00	\$ 16,070.00
7920 - Meals for Staff Training	\$ 2,518.70	\$ 3,000.00	\$ 3,000.00
7930 - Employee Morale	\$ 4,752.17	\$ 5,500.00	\$ 5,500.00
7950 - COP Debt - PV Fields	\$ 291,872.42	\$ -	\$ -

Description	Two Year Prior Actual	One Year Prior Final Budget	Requested
7971 - Reserve Computer Fleet	\$ 7,000.00	\$ -	\$ -
7973 - Reserve Dry Period	\$ 50,000.00	\$ -	\$ -
7975 - Reserve Repair/Oper/Admin	\$ 50,000.00	\$ -	\$ -
7976 - Reserve - Compensated Absences	\$ 25,000.00	\$ -	\$ -
Services and Supplies	\$ 4,475,709.55	\$ 4,777,323.20	\$ 5,160,986.00
Capital			
8420 - Equip/Facility Replacement	\$ 53,459.91	\$ -	\$ -
8507 - Lokker Playground	\$ 626,601.11	\$ -	\$ -
8518 - Bob Kildee Parking Lot	\$ 12,021.56	\$ -	\$ -
8519 - Cam Grove Parking Lot	\$ 12,000.00	\$ -	\$ -
8520 - Cam Grove BBQ	\$ 35,100.00	\$ -	\$ -
8521 - Dos Caminos Parking Lot	\$ 4,400.00	\$ -	\$ -
8522 - Mel Vincent Parking Lot	\$ 27,000.00	\$ -	\$ -
8523 - Pitts Ranch Tennis Court Resur	\$ 25,750.00	\$ -	\$ -
8524 - Pitts Ranch Parking Lot	\$ 25,000.00	\$ -	\$ -
8525 - Calleguas Playground	\$ 124,354.51	\$ -	\$ -
8526 - PV Parking Lot	\$ 125,114.84	\$ -	\$ -
8527 - PV Field VFD Replacement	\$ 40,226.48	\$ -	\$ -
8528 - Springville Iron Fence Replace	\$ 82,000.00	\$ -	\$ -
8530 - Quito Playground	\$ 184,794.58	\$ -	\$ -
8531 - Bob Kildee Windscreens	\$ 12,920.00	\$ 680.00	\$ -
Capital	\$ 1,390,742.99	\$ 680.00	\$ -
Revenue Total	\$ 12,498,868.13	\$ 12,025,158.30	\$ 12,621,450.00
Expenses Total	\$ 11,485,116.18	\$ 10,843,531.64	\$ 11,431,775.00
Revenue less Expenses	\$ 1,013,751.95	\$ 1,181,626.66	\$ 1,189,675.00
Total Transfers In/(Out)			
9150 - Interfund Transfer Out	\$ -	\$ (1,360,360.00)	\$ (1,343,788.00)
Total Transfers In/(Out)	\$ -	\$ (1,360,360.00)	\$ (1,343,788.00)
Total Estimated Fund Balance Increase/(Decrease)	\$ 1,013,751.95	\$ (178,733.34)	\$ (154,113.00)
Drawdown of 1111-Designated Projects Funds		\$ 198,000.00	\$ 160,000.00
Fund Balance after Drawdown	\$ -	\$ 19,266.66	\$ 5,887.00

PLEASANT VALLEY RECREATION AND PARK DISTRICT
2026/27 Annual Budget
Account Summary

Department: 00 - Non Departmentalized	Division: 000 - Miscellaneous
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Account Description	Final Budget 2025/26	Proposed Budget 2026/27
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Revenue		
5110 - Tax Apport - Cur Year Secured	\$ 9,236,500.00	\$ 9,684,615.00
5310 - Interest Earnings	\$ 320,000.00	\$ 210,000.00
5585 - Incentive Income	\$ 2,000.00	\$ 2,000.00
5600 - Reimbursement - ROPS	\$ 614,774.00	\$ 615,000.00
Revenue Total	\$ 10,173,274.00	\$ 10,511,615.00

Services and Supplies		
6960 - Approp Redev/Collection Fees	\$ 1,000,000.00	\$ 1,082,687.00
Services and Supplies Total	\$ 1,000,000.00	\$ 1,082,687.00

Total Revenue	\$ 10,173,274.00	\$ 10,511,615.00
Total Expenses	\$ 1,000,000.00	\$ 1,082,687.00
Revenue minus Expenses	\$ 9,173,274.00	\$ 9,428,928.00

Interfund Transfers In/(Out)		
9150 - Interfund Transfer Out	\$ (1,360,360.00)	\$ (1,343,788.00)
Total Interfund Transfers In/(Out)	\$ (1,360,360.00)	\$ (1,343,788.00)

PLEASANT VALLEY RECREATION AND PARK DISTRICT

2026/27 Annual Budget

Detail Worksheet

Department:	Division:
00 - Non Departmentalized	000 - Miscellaneous

Description	Quantity	Unit Price	Subtotal
Revenue			
5110 - Tax Apport - Cur Year Secured			
2.75% Above projected FY 25-26 pf \$8,987,460	1	\$ 9,234,615.00	\$ 9,234,615.00
5120-5230: Misc Taxes 5 year average of \$450,000	1	\$ 450,000.00	\$ 450,000.00
Total 5110 - Tax Apport - Cur Year Secured			\$ 9,684,615.00
5310 - Interest Earnings			
Projected at 3%	1	\$ 210,000.00	\$ 210,000.00
Total 5310 - Interest Earnings			\$ 210,000.00
5585 - Incentive Income			
Cal Card Rebate	1	\$ 2,000.00	\$ 2,000.00
Total 5585 - Incentive Income			\$ 2,000.00
5600 - Reimbursement - ROPS			
CSUCI and City of Camarillo	1	\$ 615,000.00	\$ 615,000.00
Total 5600 - Reimbursement - ROPS			\$ 615,000.00
Revenue Total			\$ 10,511,615.00

Services and Supplies			
6960 - Approp Redev/Collection Fees			
Colleciton Fees (1.22% of \$9,649,615)	1	\$ 117,725.00	\$ 117,725.00
Redevelopment (10% of \$9,649,615)	1	\$ 964,962.00	\$ 964,962.00
Total 6960 - Approp Redev/Collection Fees	2	\$ 1,082,687.00	\$ 1,082,687.00
Services and Supplies Total			\$ 1,082,687.00

Total Expenses	\$ 1,082,687.00
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Total Revenue	\$ 10,511,615.00
Total Expenses	\$ 1,082,687.00
Revenue Minus Expenses	\$ 9,428,928.00

Interfund Transfers In/(Out)			
9150 - Interfund Transfer Out			
Fund 15-COP Debt	1	\$ (228,684.00)	\$ (228,684.00)
Fund 15-ELPA	1	\$ (605,104.00)	\$ (605,104.00)
Fund 70-Capital	1	\$ (510,000.00)	\$ (510,000.00)
Total 9150 - Interfund Transfer Out	3	\$ (1,343,788.00)	\$ (1,343,788.00)
Interfund Transfers In/(Out)			\$ (1,343,788.00)

PLEASANT VALLEY RECREATION AND PARK DISTRICT
2026/27 Annual Budget
Account Summary

Department: 03 - Recreation	Division: 301 - Aquatics
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Account Description	Final Budget 2025/26	Proposed Budget 2026/27
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Revenue		
5510 - Contract Classes-Public Fees	\$ 27,530.00	\$ 27,530.00
5511 - Public Fees	\$ 109,650.00	\$ 109,720.00
5520 - Public Fees-Entry Fees	\$ 47,240.00	\$ 47,240.00
5525 - Vending Concessions	\$ 800.00	\$ 800.00
5530 - Rental	\$ 47,245.00	\$ 46,880.00
5563 - Staffing Cost Recovery	\$ 36,570.00	\$ 36,570.00
Revenue Total	\$ 269,035.00	\$ 268,740.00

Personnel		
6100 - Full Time Salaries	\$ 77,249.00	\$ 73,797.00
6108 - Cell Phone Allowance	\$ 390.00	\$ 780.00
6110 - Part-Time Salaries	\$ 264,150.00	\$ 241,200.00
6120 - Retirement	\$ 32,266.00	\$ 29,971.00
6130 - Employee Insurance	\$ 11,991.00	\$ 807.00
6140 - Workers Compensation	\$ 4,063.00	\$ 3,748.00
Personnel Total	\$ 390,109.00	\$ 350,303.00

Services and Supplies		
6310 - Pool Chemicals	\$ 7,500.00	\$ 7,500.00
6500 - Equipment Maintenance	\$ 2,500.00	\$ 2,500.00
6810 - Memberships	\$ 110.00	\$ 110.00
6910 - Office Supplies	\$ 600.00	\$ 600.00
7030 - Permit & Licensing Fees	\$ 900.00	\$ 900.00
7115 - Typeset and Print Services	\$ 600.00	\$ 600.00
7120 - Instructor Services	\$ 17,895.00	\$ 17,778.00
7410 - Division Supplies	\$ 2,500.00	\$ 2,500.00
7460 - Training Supplies	\$ 1,460.00	\$ 1,460.00
7510 - Safety Supplies	\$ 2,025.00	\$ 1,525.00
7610 - Uniform Allowance	\$ 2,140.00	\$ 2,140.00
7810 - Utilities - Gas	\$ 44,256.00	\$ 46,911.00
7910 - Awards and Certificates	\$ 4,850.00	\$ 2,680.00
Services and Supplies Total	\$ 87,336.00	\$ 87,204.00

Total Revenue	\$ 269,035.00	\$ 268,740.00
Total Expenses	\$ 477,445.00	\$ 437,507.00
Revenue minus Expenses	\$ (208,410.00)	\$ (168,767.00)

Position	FTE	% Allocation
Recreation Supervisor	1	50%
Recreation Specialist	1	50%

Description	Quantity	Unit Price	Subtotal
PVST Sole Pool	400	\$ 46.00	\$ 18,400.00
Scuba Rentals	70	\$ 46.00	\$ 3,220.00
Total 5563 - Staffing Cost Recovery			\$ 36,570.00
Revenue Total			\$ 268,740.00

Personnel			
6100 - Full Time Salaries			
Recreation Supervisor (50%)	1	\$ 45,530.00	\$ 45,530.00
Recreation Specialist (50%)	1	\$ 28,267.00	\$ 28,267.00
Total 6100 - Full Time Salaries			\$ 73,797.00
6108 - Cell Phone Allowance			
Recreation Supervisor (50%)	12	\$ 65.00	\$ 780.00
Total 6108 - Cell Phone Allowance			\$ 780.00
6110 - Part-Time Salaries			
13,400 Part Time Hours	1	\$ 241,200.00	\$ 241,200.00
Total 6110 - Part-Time Salaries			\$ 241,200.00
6120 - Retirement			
CalPERS, FICA, Medicare	1	\$ 29,971.00	\$ 29,971.00
Total 6120 - Retirement			\$ 29,971.00
6130 - Employee Insurance			
Health, Dental, Vision, Life, Disability	1	\$ 807.00	\$ 807.00
Total 6130 - Employee Insurance			\$ 807.00
6140 - Workers Compensation			
Workers Compensation	1	\$ 3,748.00	\$ 3,748.00
Total 6140 - Workers Compensation			\$ 3,748.00
Personnel Total			\$ 350,303.00

Services and Supplies			
6310 - Pool Chemicals			
Pool Chemicals	1	\$ 7,500.00	\$ 7,500.00
Total 6310 - Pool Chemicals			\$ 7,500.00
6500 - Equipment Maintenance			
Facility Equipment	1	\$ 400.00	\$ 400.00
Race Lines	2	\$ 900.00	\$ 1,800.00
Rec Swim Lane Lines	1	\$ 300.00	\$ 300.00
Total 6500 - Equipment Maintenance			\$ 2,500.00
6810 - Memberships			
Association of Aquatic Professionals (AOAP)	1	\$ 60.00	\$ 60.00
Southern Cal. Public Pool Opp. Asso. (SCPPOA)	1	\$ 50.00	\$ 50.00
Total 6810 - Memberships			\$ 110.00
6910 - Office Supplies			
Laminator Puches	10	\$ 10.00	\$ 100.00
Misc. Supplies	1	\$ 100.00	\$ 100.00
Printer Toner	2	\$ 200.00	\$ 400.00
Total 6910 - Office Supplies			\$ 600.00
7030 - Permit & Licensing Fees			
OSHA - Slide	1	\$ 900.00	\$ 900.00

Description	Quantity	Unit Price	Subtotal
Total 7030 - Permit & Licensing Fees			\$ 900.00
7115 - Typeset and Print Services			
Lessons Cards	1	\$ 300.00	\$ 300.00
Pool Deck Signage Replacement	1	\$ 300.00	\$ 300.00
Total 7115 - Typeset and Print Services			\$ 600.00
7120 - Instructor Services			
65% of 5510	1	\$ 17,778.00	\$ 17,778.00
Total 7120 - Instructor Services			\$ 17,778.00
7410 - Division Supplies			
Jr. Guards Supplies	1	\$ 500.00	\$ 500.00
Lap/Exercise Equipment	1	\$ 300.00	\$ 300.00
Misc. Event Supplies	1	\$ 200.00	\$ 200.00
Pumpkins	100	\$ 5.00	\$ 500.00
Spooky Swim - Goody Bags and replacement decorations	1	\$ 200.00	\$ 200.00
Swim Lesson/Program Equipment	1	\$ 400.00	\$ 400.00
Swim Test Wristbands	1	\$ 400.00	\$ 400.00
Total 7410 - Division Supplies			\$ 2,500.00
7460 - Training Supplies			
CPR Mask Trainer Valves	2	\$ 55.00	\$ 110.00
Manikin Replacement Parts (Lungs, breathing barriers)	1	\$ 500.00	\$ 500.00
Red Cross Learn to Swim Fee	1	\$ 350.00	\$ 350.00
Replacement Manikins	2	\$ 250.00	\$ 500.00
Total 7460 - Training Supplies			\$ 1,460.00
7510 - Safety Supplies			
CPR Masks/BVM Replacement	20	\$ 20.00	\$ 400.00
First Aid Supplies	2	\$ 200.00	\$ 400.00
Lifejacket Replacement	10	\$ 20.00	\$ 200.00
Misc Rescue Equipment Replacement	1	\$ 200.00	\$ 200.00
Rescue Tube Cover	3	\$ 25.00	\$ 75.00
Rescue Tube Replacement	5	\$ 50.00	\$ 250.00
Total 7510 - Safety Supplies			\$ 1,525.00
7610 - Uniform Allowance			
Fanny Packs/CPR Masks	20	\$ 20.00	\$ 400.00
PT Uniform Allowance	50	\$ 30.00	\$ 1,500.00
Rash Guards	5	\$ 20.00	\$ 100.00
Whistles/Lanyards	70	\$ 2.00	\$ 140.00
Total 7610 - Uniform Allowance			\$ 2,140.00
7810 - Utilities - Gas			
Gas - 5% Increase	1	\$ 46,911.00	\$ 46,911.00
Total 7810 - Utilities - Gas			\$ 46,911.00
7910 - Awards and Certificates			
CPR/AED Certificates	30	\$ 50.00	\$ 1,500.00
Lifeguard Certificates 2026	10	\$ 58.00	\$ 580.00
Lifeguard Certificates 2027	10	\$ 60.00	\$ 600.00
Total 7910 - Awards and Certificates			\$ 2,680.00
Services and Supplies Total			\$ 87,204.00
Total Expenses			\$ 437,507.00

Description	Quantity	Unit Price	Subtotal
Total Revenue			\$ 268,740.00
Total Expenses			\$ 437,507.00
Revenue Minus Expenses			\$ (168,767.00)

PLEASANT VALLEY RECREATION AND PARK DISTRICT
2026/27 Annual Budget
Account Summary

Department: 03 - Recreation	Division: 310 - Sports
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Account Description	Final Budget 2025/26	Proposed Budget 2026/27
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Revenue		
5511 - Public Fees	\$ 72,795.00	\$ 68,360.00
5530 - Rental	\$ 310,395.00	\$ 310,395.00
5563 - Staffing Cost Recovery	\$ 4,200.00	\$ 4,200.00
Revenue Total	\$ 387,390.00	\$ 382,955.00

Personnel		
6100 - Full Time Salaries	\$ 77,249.00	\$ 73,796.00
6108 - Cell Phone Allowance	\$ 390.00	\$ 390.00
6110 - Part-Time Salaries	\$ 28,140.00	\$ 28,812.00
6120 - Retirement	\$ 14,211.00	\$ 13,724.00
6130 - Employee Insurance	\$ 11,991.00	\$ 807.00
6140 - Workers Compensation	\$ 1,254.00	\$ 1,221.00
Personnel Total	\$ 133,235.00	\$ 118,750.00

Services and Supplies		
6380 - Medical Supplies	\$ 300.00	\$ 300.00
6810 - Memberships	\$ 75.00	\$ 75.00
7180 - Business Services	\$ 2,200.00	\$ 2,200.00
7190 - Umpire/Referee Services	\$ 2,830.00	\$ 3,330.00
7320 - Bldg/Field Leases & Rental	\$ 9,120.00	\$ 9,120.00
7410 - Division Supplies	\$ 50.00	\$ 50.00
7440 - Sporting Goods	\$ 5,780.00	\$ 5,780.00
7830 - Utilities - Electric	\$ 7,500.00	\$ 8,500.00
7910 - Awards and Certificates	\$ 12,600.00	\$ 9,900.00
Services and Supplies Total	\$ 40,455.00	\$ 39,255.00

Total Revenue	\$ 387,390.00	\$ 382,955.00
Total Expenses	\$ 173,690.00	\$ 158,005.00
Revenue minus Expenses	\$ 213,700.00	\$ 224,950.00

Position	FTE	% Allocation
Recreation Supervisor	1	50%
Recreation Specialist	1	50%

Description	Quantity	Unit Price	Subtotal
Recreation Supervisor (50%)	6	\$ 65.00	\$ 390.00
Total 6108 - Cell Phone Allowance			\$ 390.00
6110 - Part-Time Salaries			
1680 Hours	1	\$ 28,812.00	\$ 28,812.00
Total 6110 - Part-Time Salaries			\$ 28,812.00
6120 - Retirement			
CalPERS, FICA, Medicare	1	\$ 13,724.00	\$ 13,724.00
Total 6120 - Retirement			\$ 13,724.00
6130 - Employee Insurance			
Health, Dental, Vision, Life, Disability	1	\$ 807.00	\$ 807.00
Total 6130 - Employee Insurance			\$ 807.00
6140 - Workers Compensation			
Workers Compensation	1	\$ 1,221.00	\$ 1,221.00
Total 6140 - Workers Compensation			\$ 1,221.00
Personnel Total			\$ 118,750.00

Services and Supplies			
6380 - Medical Supplies			
First Aid Supplies	2	\$ 150.00	\$ 300.00
Total 6380 - Medical Supplies			\$ 300.00
6810 - Memberships			
SCMAF	1	\$ 75.00	\$ 75.00
Total 6810 - Memberships			\$ 75.00
7180 - Business Services			
Musco Lights Annual Service Fee	1	\$ 1,500.00	\$ 1,500.00
Team Sidelines Annual Fee	1	\$ 700.00	\$ 700.00
Total 7180 - Business Services			\$ 2,200.00
7190 - Umpire/Referee Services			
Forfeit Fee - Referee	6	\$ 80.00	\$ 480.00
Forfeit Fee - Umpire	15	\$ 40.00	\$ 600.00
Head Referee Fee	3	\$ 400.00	\$ 1,200.00
Head Umpire Fee	3	\$ 350.00	\$ 1,050.00
Total 7190 - Umpire/Referee Services			\$ 3,330.00
7320 - Bldg/Field Leases & Rental			
CYBA Rental of PVSEA/Las Colinas	160	\$ 57.00	\$ 9,120.00
Total 7320 - Bldg/Field Leases & Rental			\$ 9,120.00
7410 - Division Supplies			
Misc Supplies	1	\$ 50.00	\$ 50.00
Total 7410 - Division Supplies			\$ 50.00
7440 - Sporting Goods			
Base Plugs	2	\$ 50.00	\$ 100.00
Basketball League Equipment	1	\$ 100.00	\$ 100.00
Kickball League Equipment	3	\$ 60.00	\$ 180.00
Softballs	3	\$ 1,800.00	\$ 5,400.00
Total 7440 - Sporting Goods			\$ 5,780.00
7830 - Utilities - Electric			

Description	Quantity	Unit Price	Subtotal
Sports Lights - KWh	50000	\$ 0.17	\$ 8,500.00
Total 7830 - Utilities - Electric			\$ 8,500.00
7910 - Awards and Certificates			
Basketball Awards - Player Medals & Team Trophy	90	\$ 20.00	\$ 1,800.00
Kickball League Awards - Player Medals & Team Trophy	45	\$ 20.00	\$ 900.00
Softball League Awards - Player Medals & Team Trophy	360	\$ 20.00	\$ 7,200.00
Total 7910 - Awards and Certificates			\$ 9,900.00
Services and Supplies Total			\$ 39,255.00
Total Expenses			\$ 158,005.00
Total Revenue			\$ 382,955.00
Total Expenses			\$ 158,005.00
Revenue Minus Expenses			\$ 224,950.00

PLEASANT VALLEY RECREATION AND PARK DISTRICT
2026/27 Annual Budget
Account Summary

Department: 03 - Recreation	Division: 320 - Classes
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Account Description	Final Budget 2025/26	Proposed Budget 2026/27
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Revenue			
5510 - Contract Classes-Public Fees	\$	188,233.00	\$ 219,295.00
5511 - Public Fees	\$	128,600.00	\$ 162,055.00
Revenue Total	\$	316,833.00	\$ 381,350.00

Personnel			
6100 - Full Time Salaries	\$	103,834.44	\$ 122,409.00
6108 - Cell Phone Allowance	\$	260.00	\$ 260.00
6110 - Part-Time Salaries	\$	122,852.00	\$ 111,960.00
6120 - Retirement	\$	25,607.00	\$ 27,673.00
6130 - Employee Insurance	\$	14,281.00	\$ 13,843.00
6140 - Workers Compensation	\$	2,698.00	\$ 2,789.00
Personnel Total	\$	269,532.44	\$ 278,934.00

Services and Supplies			
6340 - Food Supplies	\$	1,575.00	\$ 1,750.00
6380 - Medical Supplies	\$	815.00	\$ 400.00
7120 - Instructor Services	\$	115,000.00	\$ 142,545.00
7180 - Business Services	\$	11,085.00	\$ 15,375.00
7410 - Division Supplies	\$	14,740.00	\$ 14,000.00
7440 - Sporting Goods	\$	3,000.00	\$ 1,600.00
7450 - Arts and Craft Supplies	\$	2,025.00	\$ 1,800.00
7750 - Buses/Excursions	\$	5,950.00	\$ 7,000.00
Services and Supplies Total	\$	154,190.00	\$ 184,470.00

Total Revenue	\$	316,833.00	\$ 381,350.00
Total Expenses	\$	423,722.44	\$ 463,404.00
Revenue minus Expenses	\$	(106,889.44)	\$ (82,054.00)

Position	FTE	% Allocation
Recreation Supervisor	1	35%
Recreation Specialist	1	100%
Recreation Specialist	1	50%

Description	Quantity	Unit Price	Subtotal
Recreation Specialist (100%)	1	\$ 60,895.00	\$ 60,895.00
Recreation Specialist (50%)	1	\$ 26,972.00	\$ 26,972.00
Total 6100 - Full Time Salaries			\$ 122,409.00
6108 - Cell Phone Allowance			
Recreation Supervisor (33%)	4	\$ 65.00	\$ 260.00
Total 6108 - Cell Phone Allowance	4	\$ 65.00	\$ 260.00
6110 - Part-Time Salaries			
6,440 Part-Time Hours	1	\$ 111,960.00	\$ 111,960.00
Total 6110 - Part-Time Salaries	1	\$ 111,960.00	\$ 111,960.00
6120 - Retirement			
CalPERS, FICA, Medicare	1	\$ 27,673.00	\$ 27,673.00
Total 6120 - Retirement	1	\$ 27,673.00	\$ 27,673.00
6130 - Employee Insurance			
Health, Dental, Vision, Life, Disability	1	\$ 13,843.00	\$ 13,843.00
Total 6130 - Employee Insurance	1	\$ 13,843.00	\$ 13,843.00
6140 - Workers Compensation			
Workers Compensation	1	\$ 2,789.00	\$ 2,789.00
Total 6140 - Workers Compensation	1	\$ 2,789.00	\$ 2,789.00
Personnel Total			\$ 278,934.00

Services and Supplies			
6340 - Food Supplies			
Camp Funtastic	9	\$ 175.00	\$ 1,575.00
Camp Funtastic- Weekly Camp	1	\$ 175.00	\$ 175.00
Total 6340 - Food Supplies	10	\$ 350.00	\$ 1,750.00
6380 - Medical Supplies			
First Aid Supplies	1	\$ 400.00	\$ 400.00
Total 6380 - Medical Supplies	1	\$ 400.00	\$ 400.00
7120 - Instructor Services			
65% of 5510	1	\$ 142,545.00	\$ 142,545.00
Total 7120 - Instructor Services	1	\$ 142,545.00	\$ 142,545.00
7180 - Business Services			
Camp Funtastic Field Trips - Admission	600	\$ 25.00	\$ 15,000.00
Camp Funtastic Field Trips - Staff Admission	15	\$ 25.00	\$ 375.00
Total 7180 - Business Services	615	\$ 50.00	\$ 15,375.00
7410 - Division Supplies			
Archery Programming	1	\$ 1,000.00	\$ 1,000.00
Camp Funtastic - Flexible Seating	1	\$ 700.00	\$ 700.00
Camp Funtastic - Participant T-Shirts (2026)	225	\$ 20.00	\$ 4,500.00
Camp Funtastic-Gardening Project (2026)	2	\$ 1,200.00	\$ 2,400.00
Camp Supplies	1	\$ 1,000.00	\$ 1,000.00
Food Share Program - Volunteer Supplies	12	\$ 100.00	\$ 1,200.00
Food Share Program- Bags	4	\$ 800.00	\$ 3,200.00
Total 7410 - Division Supplies	246	\$ 4,820.00	\$ 14,000.00
7440 - Sporting Goods			
Archery Equipment	4	\$ 150.00	\$ 600.00
Basketball Hoops - Adaptive Basketball	0	\$ 250.00	\$ -

Description	Quantity	Unit Price	Subtotal
Camp Funtastic - Sports Equipment	1	\$ 1,000.00	\$ 1,000.00
Total 7440 - Sporting Goods	5	\$ 1,400.00	\$ 1,600.00
7450 - Arts and Craft Supplies			
Camp Funtastic - Art Supplies	9	\$ 200.00	\$ 1,800.00
Total 7450 - Arts and Craft Supplies	9	\$ 200.00	\$ 1,800.00
7750 - Buses/Excursions			
Camp Funtastic Bus Transportation	7	\$ 1,000.00	\$ 7,000.00
Total 7750 - Buses/Excursions	7	\$ 1,000.00	\$ 7,000.00
Services and Supplies Total			\$ 184,470.00
Total Expenses			\$ 463,404.00
Total Revenue			\$ 381,350.00
Total Expenses			\$ 463,404.00
Revenue Minus Expenses			\$ (82,054.00)

PLEASANT VALLEY RECREATION AND PARK DISTRICT
2026/27 Annual Budget
Account Summary

Department: 03 - Recreation	Division: 370 - Senior Center
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Account Description	Final Budget 2025/26	Proposed Budget 2026/27
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Revenue		
5508 - Bingo - Primary Revenue	\$ 3,600.00	\$ 3,600.00
5511 - Public Fees	\$ 4,000.00	\$ 5,700.00
5525 - Vending Concessions	\$ 650.00	\$ 300.00
5530 - Rental	\$ -	\$ 3,264.00
5558 - Sponsorships/Donations	\$ 2,000.00	\$ 2,000.00
Revenue Total	\$ 10,250.00	\$ 14,864.00

Personnel		
6100 - Full Time Salaries	\$ 58,970.00	\$ 61,514.00
6108 - Cell Phone Allowance	\$ 260.00	\$ 260.00
6110 - Part-Time Salaries	\$ 33,800.00	\$ 34,300.00
6120 - Retirement	\$ 11,791.00	\$ 12,226.00
6130 - Employee Insurance	\$ 8,054.00	\$ 4,615.00
6140 - Workers Compensation	\$ 1,104.00	\$ 1,140.00
Personnel Total	\$ 113,979.00	\$ 114,055.00

Services and Supplies		
6330 - Kitchen Supplies	\$ 300.00	\$ 720.00
6340 - Food Supplies	\$ 1,145.00	\$ 1,700.00
7410 - Division Supplies	\$ 300.00	\$ 400.00
7510 - Safety Supplies	\$ 300.00	\$ 300.00
7750 - Buses/Excursions	\$ 5,000.00	\$ 5,000.00
Services and Supplies Total	\$ 7,045.00	\$ 8,120.00

Total Revenue	\$ 10,250.00	\$ 14,864.00
Total Expenses	\$ 121,024.00	\$ 122,175.00
Revenue minus Expenses	\$ (110,774.00)	\$ (107,311.00)

Position	FTE	% Allocation
Recreation Supervisor	1	35%
Recreation Specialist	1	50%

Description	Quantity	Unit Price	Subtotal
Personnel Total			\$ 114,055.00
Services and Supplies			
6330 - Kitchen Supplies			
Kitchen Supplies	12	\$ 60.00	\$ 720.00
Total 6330 - Kitchen Supplies			\$ 720.00
6340 - Food Supplies			
Coffee	12	\$ 35.00	\$ 420.00
Dances	3	\$ 400.00	\$ 1,200.00
Excursions	2	\$ 40.00	\$ 80.00
Total 6340 - Food Supplies			\$ 1,700.00
7410 - Division Supplies			
Bulliten Boards/Front Desk Items	1	\$ 300.00	\$ 300.00
Pool Cue Sticks -Replacement (Wish List)	1	\$ 100.00	\$ 100.00
Total 7410 - Division Supplies			\$ 400.00
7510 - Safety Supplies			
AED Renewal - Superior AED	1	\$ 150.00	\$ 150.00
AED Supplies	1	\$ 150.00	\$ 150.00
Total 7510 - Safety Supplies			\$ 300.00
7750 - Buses/Excursions			
Casino Trip	125	\$ 40.00	\$ 5,000.00
Total 7750 - Buses/Excursions			\$ 5,000.00
Services and Supplies Total			\$ 8,120.00
Total Expenses			
			\$ 122,175.00
Total Revenue			
			\$ 14,864.00
Total Expenses			
			\$ 122,175.00
Revenue Minus Expenses			
			\$ (107,311.00)

PLEASANT VALLEY RECREATION AND PARK DISTRICT

2026/27 Annual Budget

Account Summary

Department: 03 - Recreation	Division: 503 - Special Events
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Account Description	Final Budget 2025/26	Proposed Budget 2026/27
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Revenue		
5511 - Public Fees	\$ 22,700.00	\$ 21,575.00
5555 - Advertising Revenue	\$ 6,000.00	\$ 6,000.00
5558 - Sponsorships/Donations	\$ 8,000.00	\$ 8,000.00
5561 - Special Event	\$ 132,406.00	\$ 142,144.00
5563 - Staffing Cost Recovery	\$ 840.00	\$ 840.00
Revenue Total	\$ 169,946.00	\$ 178,559.00

Personnel		
6100 - Full Time Salaries	\$ 200,727.00	\$ 212,543.00
6108 - Cell Phone Allowance	\$ 1,040.00	\$ 1,040.00
6110 - Part-Time Salaries	\$ 29,600.00	\$ 26,668.00
6120 - Retirement	\$ 33,598.00	\$ 35,218.00
6130 - Employee Insurance	\$ 35,967.00	\$ 39,494.00
6140 - Workers Compensation	\$ 2,741.00	\$ 2,847.00
Personnel Total	\$ 303,673.00	\$ 317,810.00

Services and Supplies		
6330 - Kitchen Supplies	\$ 200.00	\$ 200.00
6340 - Food Supplies	\$ 3,945.00	\$ 3,474.00
6360 - Laundry/Wash Service	\$ 1,240.00	\$ 1,390.00
6910 - Office Supplies	\$ 12,995.00	\$ 15,954.00
6920 - Postage Expense	\$ 20,650.00	\$ 23,075.00
6930 - Advertising Expense	\$ 2,200.00	\$ 6,585.00
7020 - Fire & Safety Insp Fees	\$ 2,100.00	\$ 2,150.00
7030 - Permit & Licensing Fees	\$ 1,700.00	\$ 2,050.00
7100 - Professional Services	\$ 55,205.00	\$ 48,656.00
7115 - Typeset and Print Services	\$ 37,500.00	\$ 36,800.00
7140 - Medical & Health Svcs	\$ 5,080.00	\$ 3,625.00
7150 - Security Services	\$ 1,470.00	\$ 1,470.00
7160 - Entertainment Services	\$ 2,500.00	\$ 5,250.00
7180 - Business Services	\$ 10,251.00	\$ 14,076.00
7310 - Rents & Leases - Equip	\$ 27,860.00	\$ 25,325.00
7320 - Bldg/Field Leases & Rental	\$ 60.00	\$ 60.00
7410 - Division Supplies	\$ 20,680.00	\$ 24,650.00
7460 - Training Supplies	\$ 2,040.00	\$ 2,040.00
7610 - Uniform Allowance	\$ 1,950.00	\$ 1,950.00
7710 - Conference&Seminar Staff	\$ 3,235.00	\$ 7,041.00
7720 - Conference&Seminar Travel Exp	\$ 940.00	\$ 3,450.00
7730 - Private Vehicle Mileage	\$ 700.00	\$ 820.00

Account Description	Final Budget 2025/26	Proposed Budget 2026/27
7910 - Awards and Certificates	\$ 2,500.00	\$ 2,750.00
Services and Supplies Total	\$ 217,001.00	\$ 232,841.00

Total Revenue	\$ 169,946.00	\$ 178,559.00
Total Expenses	\$ 520,674.00	\$ 550,651.00
Revenue minus Expenses	\$ (350,728.00)	\$ (372,092.00)

Total Recreation Admin Revenue	\$ 6,000.00	\$ 6,000.00
Total Recreation Admin Expenses	\$ 247,445.00	\$ 253,644.00
Total Recreation Admin Revenue - Expenses	\$ (201,445.00)	\$ (247,644.00)

Total Special Event Revenue	\$ 163,946.00	\$ 172,559.00
Total Special Event Expenses	\$ 273,229.00	\$ 297,007.00
Total Special Event Revenue - Expenses	\$ (149,283.00)	\$ (124,448.00)

Position	FTE	% Allocation
Recreation Manager	1	100%
Recreation Supervisor	1	30%
Recreation Specialist	1	100%

Description	Quantity	Unit Price	Subtotal
Recreation Services Manager (100%)	12	\$ 65.00	\$ 780.00
Recreation Supervisor (33%)	4	\$ 65.00	\$ 260.00
Total 6108 - Cell Phone Allowance			\$ 1,040.00
6110 - Part-Time Salaries			
1555 Hours	1	\$ 26,668.00	\$ 26,668.00
Total 6110 - Part-Time Salaries			\$ 26,668.00
6120 - Retirement			
CalPERS, FICA, Medicare	1	\$ 35,218.00	\$ 35,218.00
Total 6120 - Retirement			\$ 35,218.00
6130 - Employee Insurance			
Health, Dental, Vision, Life, Disability	1	\$ 39,494.00	\$ 39,494.00
Total 6130 - Employee Insurance			\$ 39,494.00
6140 - Workers Compensation			
Workers Compensation	1	\$ 2,847.00	\$ 2,847.00
Total 6140 - Workers Compensation			\$ 2,847.00
Personnel Total			\$ 317,810.00

Services and Supplies			
6330 - Kitchen Supplies			
Cookies with the Clauses	1	\$ 100.00	\$ 100.00
End of Summer Campout	1	\$ 100.00	\$ 100.00
Total 6330 - Kitchen Supplies			\$ 200.00
6340 - Food Supplies			
Camarillo Christmas Parade	1	\$ 2,024.00	\$ 2,024.00
Cookies with the Clauses	1	\$ 750.00	\$ 750.00
End of Summer Campout	1	\$ 700.00	\$ 700.00
Total 6340 - Food Supplies			\$ 3,474.00
6360 - Laundry/Wash Service			
Camarillo Christmas Parade	1	\$ 240.00	\$ 240.00
Easter Bunny Costume	1	\$ 150.00	\$ 150.00
Linens	16	\$ 75.00	\$ 700.00
Parker Rex	3	\$ 100.00	\$ 300.00
Total 6360 - Laundry/Wash Service			\$ 1,390.00
6910 - Office Supplies			
Camarillo Christmas Parade - Marketing Supplies	1	\$ 2,812.16	\$ 2,812.00
Camarillo Christmas Parade - Plotter Supplies	1	\$ 2,561.89	\$ 2,562.00
Office Supplies - Marketing	1	\$ 550.00	\$ 550.00
Office Supplies - Marketing (Plotter/Vinyl Supplies)	1	\$ 3,000.00	\$ 3,000.00
Summer Concert Series - Additional Marketing Supplies	1	\$ 280.00	\$ 280.00
Summer Concert Series - Plotter	1	\$ 4,500.00	\$ 4,500.00
Summer Concert Series - Utility Bills	1	\$ 2,250.00	\$ 2,250.00
Total 6910 - Office Supplies			\$ 15,954.00
6920 - Postage Expense			
Activity Guide	2	\$ 7,350.00	\$ 14,700.00
Activity Guide- Summer	1	\$ 7,850.00	\$ 7,850.00
Letters to Santa	1	\$ 525.00	\$ 525.00
Total 6920 - Postage Expense			\$ 23,075.00
6930 - Advertising Expense			

Description	Quantity	Unit Price	Subtotal
Acorn Newspaper Advertising Ads (Half Page)	2	\$ 850.00	\$ 1,700.00
Acorn Newspaper Advertising- (Full Page)	1	\$ 1,700.00	\$ 1,700.00
Advertising	1	\$ 435.00	\$ 435.00
Social Media Advertising Boost	15	\$ 50.00	\$ 750.00
Visit Camarillo Guide	1	\$ 2,000.00	\$ 2,000.00
Total 6930 - Advertising Expense			\$ 6,585.00
7020 - Fire & Safety Insp Fees			
Camarillo Christmas Parade	1	\$ 350.00	\$ 350.00
Easter Eggstravaganza	1	\$ 375.00	\$ 375.00
End of Summer Campout	1	\$ 350.00	\$ 350.00
Halloween in the Park	1	\$ 375.00	\$ 375.00
Spring Into Summer Showcase	1	\$ 350.00	\$ 350.00
Summer Concert Series	1	\$ 350.00	\$ 350.00
Total 7020 - Fire & Safety Insp Fees			\$ 2,150.00
7030 - Permit & Licensing Fees			
ABC License	1	\$ 350.00	\$ 350.00
Camarillo Christmas Parade	1	\$ 250.00	\$ 250.00
Easter- Business Tax License	1	\$ 250.00	\$ 250.00
Movies in the Park- Film Rights Fee	1	\$ 850.00	\$ 850.00
USPS Bulk Mailing Permit	1	\$ 350.00	\$ 350.00
Total 7030 - Permit & Licensing Fees			\$ 2,050.00
7100 - Professional Services			
Howl-O-Ween - A/V	1	\$ 850.00	\$ 850.00
Summer Concert Series - Bands	1	\$ 18,560.00	\$ 18,560.00
Summer Concert Series - Sound & Lighting	1	\$ 29,246.00	\$ 29,246.00
Total 7100 - Professional Services			\$ 48,656.00
7115 - Typeset and Print Services			
Activity Guide Printing	2	\$ 11,500.00	\$ 23,000.00
Activity Guide Printing (Summer)	1	\$ 13,800.00	\$ 13,800.00
Total 7115 - Typeset and Print Services			\$ 36,800.00
7140 - Medical & Health Svcs			
Camarillo Christmas Parade	1	\$ 1,125.00	\$ 1,125.00
Easter Eggstravaganza - EMT	1	\$ 800.00	\$ 800.00
Halloween in the Park - EMT	1	\$ 800.00	\$ 800.00
Summer Concert Series - EMT	1	\$ 900.00	\$ 900.00
Total 7140 - Medical & Health Svcs			\$ 3,625.00
7150 - Security Services			
Camarillo Christmas Parade	16	\$ 35.00	\$ 560.00
Easter Eggstravaganza	13	\$ 35.00	\$ 455.00
Spring Into Summer	13	\$ 35.00	\$ 455.00
Total 7150 - Security Services			\$ 1,470.00
7160 - Entertainment Services			
Camarillo Christmas Parade	1	\$ 2,250.00	\$ 2,250.00
Cookies with the Clauses	1	\$ 500.00	\$ 500.00
Easter Eggstravaganza	1	\$ 1,000.00	\$ 1,000.00
End of Summer Campout	1	\$ 500.00	\$ 500.00
Spring Into Summer	1	\$ 1,000.00	\$ 1,000.00
Total 7160 - Entertainment Services			\$ 5,250.00
7180 - Business Services			
Camarillo Christmas Parade - CUMULUS Media	1	\$ 2,500.00	\$ 2,500.00

Description	Quantity	Unit Price	Subtotal
Camarillo Christmas Parade - Durham	1	\$ 4,250.00	\$ 4,250.00
Constant Contact - Email Blasts	1	\$ 2,120.00	\$ 2,120.00
Constant Contact- SMS (Wishlist)	1	\$ 1,806.00	\$ 1,806.00
Halloween in the Park	1	\$ 400.00	\$ 400.00
Volunteer Management Software (POINT)	1	\$ 1,200.00	\$ 1,200.00
When To Work	1	\$ 1,800.00	\$ 1,800.00
Total 7180 - Business Services			\$ 14,076.00
7310 - Rents & Leases - Equip			
Camarillo Christmas Parade - 40 Yd. Rolloffs and Dumpspter	1	\$ 675.00	\$ 675.00
Camarillo Christmas Parade - Balloon Rental	1	\$ 1,700.00	\$ 1,700.00
Camarillo Christmas Parade - Portable Restrooms	1	\$ 4,500.00	\$ 4,500.00
Camarillo Christmas Parade - Traffic Control Items	1	\$ 650.00	\$ 650.00
Camarillo Christmas Parade - Transportation Rental	1	\$ 1,850.00	\$ 1,850.00
End of Summer Campout	1	\$ 800.00	\$ 800.00
Halloween in the Park	1	\$ 1,500.00	\$ 1,500.00
Misc. Rental Equipment	1	\$ 1,200.00	\$ 1,200.00
Spring Into Summer	1	\$ 1,200.00	\$ 1,200.00
Summer Concert Series- Restrooms, Fencing, Power	1	\$ 11,250.00	\$ 11,250.00
Total 7310 - Rents & Leases - Equip			\$ 25,325.00
7320 - Bldg/Field Leases & Rental			
Christmas Parade Storage	12	\$ 5.00	\$ 60.00
Total 7320 - Bldg/Field Leases & Rental			\$ 60.00
7410 - Division Supplies			
50+ Expo	1	\$ 400.00	\$ 400.00
Camarillo Christmas Parade - Event Supplies	1	\$ 1,700.00	\$ 1,700.00
Camarillo Christmas Parade - Metal A-Frames	1	\$ 5,725.00	\$ 5,725.00
Camarillo Christmas Parade- Winner Banners	5	\$ 150.00	\$ 750.00
Camarillo Community Band	1	\$ 300.00	\$ 300.00
Canopies	2	\$ 1,000.00	\$ 2,000.00
Cookies with the Clauses	1	\$ 750.00	\$ 750.00
Easter Eggstravaganza	1	\$ 3,000.00	\$ 3,000.00
End of Summer Campout	1	\$ 400.00	\$ 400.00
Halloween in the Park	1	\$ 3,000.00	\$ 3,000.00
Howl-O-Ween	1	\$ 500.00	\$ 500.00
Letters to Santa	1	\$ 450.00	\$ 450.00
Movies in the Park	1	\$ 850.00	\$ 850.00
Promotional Marketing Items	6	\$ 500.00	\$ 3,000.00
Spring Into Summer	1	\$ 500.00	\$ 500.00
Summer Concert Series	1	\$ 1,125.00	\$ 1,125.00
Volunteers - Name Badges	1	\$ 200.00	\$ 200.00
Total 7410 - Division Supplies			\$ 24,650.00
7460 - Training Supplies			
CPR Certifications	40	\$ 51.00	\$ 2,040.00
Total 7460 - Training Supplies			\$ 2,040.00
7610 - Uniform Allowance			
FT Employee Uniform Allowance	9	\$ 50.00	\$ 450.00
PT Employee Uniform Allowance	50	\$ 30.00	\$ 1,500.00
Total 7610 - Uniform Allowance			\$ 1,950.00
7710 - Conference&Seminar Staff			
Archery Training/Certification	1	\$ 150.00	\$ 150.00
CA Water Safety Summit	1	\$ 200.00	\$ 200.00
CPRS Senior Symposium	1	\$ 515.00	\$ 515.00

Description	Quantity	Unit Price	Subtotal
CSDA	1	\$ 300.00	\$ 300.00
Event Management School - Yr. 2 Certification	1	\$ 2,800.00	\$ 2,800.00
Financial Stability-Part 1(\$529) & 2(\$599)	2	\$ 1,128.00	\$ 2,256.00
Sport Mgmt Certificate	2	\$ 410.00	\$ 820.00
Total 7710 - Conference&Seminar Staff			\$ 7,041.00
7720 - Conference&Seminar Travel Exp			
CPRS Senior Symposium	1	\$ 350.00	\$ 350.00
Event Management School Yr. 2	1	\$ 1,600.00	\$ 1,600.00
Financial MGMT Training	2	\$ 200.00	\$ 400.00
Mileage for Regional Trainings (55 Miles/up to 9 Staff)	1	\$ 600.00	\$ 600.00
Water Safety Summit	1	\$ 500.00	\$ 500.00
Total 7720 - Conference&Seminar Travel Exp			\$ 3,450.00
7730 - Private Vehicle Mileage			
Private Vehicle Mileage - Rec. Dept.	1000	\$ 0.82	\$ 820.00
Total 7730 - Private Vehicle Mileage			\$ 820.00
7910 - Awards and Certificates			
Camarillo Christmas Parade	1	\$ 1,250.00	\$ 1,250.00
Volunteer of the Year- Awards	1	\$ 100.00	\$ 100.00
Volunteer Recognition & Appreciation	1	\$ 1,400.00	\$ 1,400.00
Total 7910 - Awards and Certificates			\$ 2,750.00
Services and Supplies Total			\$ 232,841.00

Total Expenses	\$ 550,651.00
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Total Revenue	\$ 178,559.00
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Total Expenses	\$ 550,651.00
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Revenue Minus Expenses	\$ (372,092.00)
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Recreation Admin Revenue	\$ 6,000.00
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Recreation Admin Expenses	\$ 253,644.00
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Recreation Admin Revenue - Expenses	\$ (247,644.00)
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Special Events Revenue	\$ 172,559.00
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Special Events Expenses	\$ 297,007.00
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Special Events Revenue - Expenses	\$ (124,448.00)
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PLEASANT VALLEY RECREATION AND PARK DISTRICT
2026/27 Annual Budget
Account Summary

Department: 04 - Parks	Division: 410 - Parks
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Account Description	Final Budget 2025/26	Proposed Budget 2026/27
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Revenue		
5506 - Park Patrol Citations	\$ 5,000.00	\$ 4,000.00
5530 - Rental	\$ 415,000.00	\$ 427,450.00
5535 - Cell Tower Revenue	\$ 171,863.00	\$ 174,182.00
5540 - Parking Fees	\$ 23,000.00	\$ 25,000.00
5551 - EV Charging Fees	\$ 12,000.00	\$ 12,000.00
5563 - Staffing Cost Recovery	\$ 4,500.00	\$ 4,635.00
5566 - Security Services - Recovery	\$ 8,000.00	\$ 8,240.00
5574 - Rebates Received	\$ -	\$ 183,000.00
5575 - Other Misc Revenue	\$ 12,000.00	\$ 12,000.00
5585 - Incentive Income	\$ 350.00	\$ 360.00
Revenue Total	\$ 651,713.00	\$ 850,867.00

Personnel		
6100 - Full Time Salaries	\$ 1,740,892.00	\$ 1,851,219.00
6101 - Overtime Salaries	\$ 19,000.00	\$ 19,000.00
6108 - Cell Phone Allowance	\$ 12,349.00	\$ 12,349.00
6110 - Part-Time Salaries	\$ 89,227.00	\$ 79,470.00
6120 - Retirement	\$ 319,370.00	\$ 338,403.00
6130 - Employee Insurance	\$ 294,789.00	\$ 314,670.00
6140 - Workers Compensation	\$ 190,841.00	\$ 202,266.00
Personnel Total	\$ 2,666,468.00	\$ 2,817,377.00

Services and Supplies		
6210 - Telephone/Internet	\$ 3,620.00	\$ 3,620.00
6320 - Janitorial Supplies	\$ 73,200.00	\$ 76,200.00
6350 - Water Maint & Service	\$ 480.00	\$ 515.00
6360 - Laundry/Wash Service	\$ 185.00	\$ 225.00
6510 - Fuel	\$ 60,250.00	\$ 64,038.00
6520 - Vehicle Maintenance	\$ 46,620.00	\$ 46,620.00
6610 - Building Repair	\$ 79,779.00	\$ 79,779.00
6620 - HVAC Maintenance/Repairs	\$ 9,000.00	\$ 9,000.00
6630 - Playground Maintenance	\$ 35,000.00	\$ 35,000.00
6650 - Deferred Maintenance	\$ 180,000.00	\$ 180,000.00
6710 - Grounds Maintenance	\$ 104,588.00	\$ 362,088.00
6730 - Contracted Pest Control	\$ 7,400.00	\$ 7,400.00
6740 - Rubbish & Refuse	\$ 101,332.00	\$ 102,082.00
6750 - Vandalism/Theft	\$ 1,500.00	\$ 1,500.00
6810 - Memberships	\$ 500.00	\$ 500.00
6980 - Minor Furn Fixture & Equip	\$ 7,000.00	\$ 7,000.00
7020 - Fire & Safety Insp Fees	\$ 4,272.00	\$ 4,500.00

Account Description	Final Budget 2025/26	Proposed Budget 2026/27
7030 - Permit & Licensing Fees	\$ 5,608.00	\$ 6,258.00
7150 - Security Services	\$ 5,000.00	\$ 5,000.00
7180 - Business Services	\$ 3,300.00	\$ 5,100.00
7210 - Subscriptions	\$ 150.00	\$ 150.00
7310 - Rents & Leases - Equip	\$ 12,000.00	\$ 12,000.00
7440 - Sporting Goods	\$ 3,000.00	\$ 3,000.00
7500 - Small Tools	\$ 7,000.00	\$ 7,000.00
7510 - Safety Supplies	\$ 800.00	\$ 800.00
7610 - Uniform Allowance	\$ 13,160.00	\$ 16,072.00
7620 - Safety Clothing	\$ 1,200.00	\$ 1,200.00
7710 - Conference&Seminar Staff	\$ 5,425.00	\$ 7,075.00
7720 - Conference&Seminar Travel Exp	\$ 2,700.00	\$ 2,700.00
7760 - Tuition/Book Reimbursement	\$ 4,000.00	\$ 4,000.00
7810 - Utilities - Gas	\$ 7,269.00	\$ 7,269.00
7820 - Utilities - Water	\$ 988,248.20	\$ 1,068,790.00
7830 - Utilities - Electric	\$ 190,000.00	\$ 190,000.00
7840 - Airport Assessment Exp	\$ 14,000.00	\$ 14,000.00
Services and Supplies Total	\$ 1,977,586.20	\$ 2,330,481.00

Total Revenue	\$ 651,713.00	\$ 850,867.00
Total Expenses	\$ 4,644,054.20	\$ 5,147,858.00
Revenue minus Expenses	\$ (3,992,341.20)	\$ (4,296,991.00)

Position	FTE	% Allocation
Park Services Manager	1	100%
Park Supervisor	2	100%
Park Maintenance Lead Worker	3	100%
Lead Park Ranger	1	100%
Irrigation Specialist	1	100%
Mechanic	1	100%
Grounds Facilities II	4	100%
Grounds Facilities I	10	100%

PLEASANT VALLEY RECREATION AND PARK DISTRICT
2026/27 Annual Budget
Detail Worksheet

Department:	Division:
04 - Parks	410 - Parks

Description	Quantity	Unit Price	Subtotal
Revenue			
5506 - Park Patrol Citations			
Park Patrol Citations	1	\$ 4,000.00	\$ 4,000.00
Total 5506 - Park Patrol Citations			\$ 4,000.00
5530 - Rental			
2% Increase Year over Year	1	\$ 427,450.00	\$ 427,450.00
Total 5530 - Rental			\$ 427,450.00
5535 - Cell Tower Revenue			
Bob Kildee	1	\$ 50,617.00	\$ 50,617.00
Dish	1	\$ 51,807.00	\$ 51,807.00
Mission Oaks	1	\$ 22,910.00	\$ 22,910.00
T-Mobile	1	\$ 48,848.00	\$ 48,848.00
Total 5535 - Cell Tower Revenue			\$ 174,182.00
5540 - Parking Fees			
Parking Passes	1	\$ 25,000.00	\$ 25,000.00
Total 5540 - Parking Fees			\$ 25,000.00
5551 - EV Charging Fees			
EV Charging Fees	12	\$ 1,000.00	\$ 12,000.00
Total 5551 - EV Charging Fees			\$ 12,000.00
5563 - Staffing Cost Recovery			
Event Staffing	1	\$ 4,635.00	\$ 4,635.00
Total 5563 - Staffing Cost Recovery			\$ 4,635.00
5566 - Security Services - Recovery			
Rental Security Fees	1	\$ 8,240.00	\$ 8,240.00
Total 5566 - Security Services - Recovery			\$ 8,240.00
5574 - Rebates Received			
Rebate for 4,500 Sq Feet Turf Removal at Community Center	4500	\$ 3.00	\$ 13,500.00
Rebate for 13,000 Sq Feet Turf Removal at Dos Caminos	13000	\$ 3.00	\$ 39,000.00
Rebate for 43,500 Sq Feet Turf Removal at Pitts Ranch	43500	\$ 3.00	\$ 130,500.00
Total 5574 - Rebates Received			\$ 183,000.00
5575 - Other Misc Revenue			
PVSD Water Payment	1	\$ 10,000.00	\$ 12,000.00
Misc	1	\$ 2,000.00	
Total 5575 - Other Misc Revenue			\$ 12,000.00
5585 - Incentive Income			
Fuel Card Rebate	1	\$ 360.00	\$ 360.00
Total 5585 - Incentive Income			\$ 360.00
Revenue Total			\$ 850,867.00

Personnel

Description	Quantity	Unit Price	Subtotal
6100 - Full Time Salaries			
Park Services Manager	1		\$ 150,091.00
Park Supervisor	2		\$ 221,385.00
Irrigation Specialist	1		\$ 93,181.00
Mechanic	1		\$ 93,169.00
Park Maintenance Lead Worker	3		\$ 274,403.00
Lead Park Ranger	1		\$ 78,498.00
Grounds Facilities II	4		\$ 284,385.00
Grounds Facilities I	10		\$ 656,107.00
Total 6100 - Full Time Salaries			\$ 1,851,219.00
6101 - Overtime Salaries			
On Call	167	\$ 50.00	\$ 8,350.00
335 Overtime Hours	1	\$ 10,650.00	\$ 10,650.00
Total 6101 - Overtime Salaries			\$ 19,000.00
6108 - Cell Phone Allowance			
Park Grounds Workers (14 @ 100%)	168	\$ 43.33	\$ 7,279.00
Park Leads/Irrigation Specialist/Mechanic (5 @ 100%)	60	\$ 45.50	\$ 2,730.00
Park Services Manager (1 @ 100%)	12	\$ 65.00	\$ 780.00
Park Supervisor (2 @ 100%)	24	\$ 65.00	\$ 1,560.00
Total 6108 - Cell Phone Allowance			\$ 12,349.00
6110 - Part-Time Salaries			
1800 Park Ranger Hours	1	\$ 58,032.00	\$ 58,032.00
1250 Landscape Custodian Hours	1	\$ 21,438.00	\$ 21,438.00
Total 6110 - Part-Time Salaries			\$ 79,470.00
6120 - Retirement			
CalPERS, FICA, Medicare	1	\$ 338,403.00	\$ 338,403.00
Total 6120 - Retirement			\$ 338,403.00
6130 - Employee Insurance			
Health, Dental, Vision, Life, Disability	1	\$ 314,670.00	\$ 314,670.00
Total 6130 - Employee Insurance			\$ 314,670.00
6140 - Workers Compensation			
Workers Compensation	1	\$ 202,266.00	\$ 202,266.00
Total 6140 - Workers Compensation			\$ 202,266.00
Personnel Total			\$ 2,817,377.00

Services and Supplies			
6210 - Telephone/Internet			
County Radio Repeater Access	2	\$ 250.00	\$ 500.00
Sprint Cell Phones (Monthly Bill)	12	\$ 260.00	\$ 3,120.00
Total 6210 - Telephone/Internet			\$ 3,620.00
6320 - Janitorial Supplies			
Cleaning Supplies / Materials	12	\$ 4,850.00	\$ 58,200.00
Dog Bags	4	\$ 4,500.00	\$ 18,000.00
Total 6320 - Janitorial Supplies			\$ 76,200.00
6350 - Water Maint & Service			
Water Service for Parks and Shop	1	\$ 515.00	\$ 515.00
Total 6350 - Water Maint & Service			\$ 515.00
6360 - Laundry/Wash Service			

Description	Quantity	Unit Price	Subtotal
Laundry for table linens	12	\$ 18.75	\$ 225.00
Total 6360 - Laundry/Wash Service			\$ 225.00
6510 - Fuel			
Park Shop	12315	\$ 5.20	\$ 64,038.00
Total 6510 - Fuel			\$ 64,038.00
6520 - Vehicle Maintenance			
Equipment Supplies and parts (Mowers, Generators, etc.)	12	\$ 760.00	\$ 9,120.00
Vehicle Supplies and Parts	12	\$ 3,125.00	\$ 37,500.00
Total 6520 - Vehicle Maintenance			\$ 46,620.00
6610 - Building Repair			
Bldg./Hardscape - Miant. /Repair	12	\$ 5,579.00	\$ 66,948.00
District Flooring	12	\$ 833.00	\$ 9,996.00
Monte Vista Flooring	1	\$ 2,835.00	\$ 2,835.00
Total 6610 - Building Repair			\$ 79,779.00
6620 - HVAC Maintenance/Repairs			
PVAC Air Handlers	1	\$ 9,000.00	\$ 9,000.00
Total 6620 - HVAC Maintenance/Repairs			\$ 9,000.00
6630 - Playground Maintenance			
Playgrounds	1	\$ 35,000.00	\$ 35,000.00
Total 6630 - Playground Maintenance			\$ 35,000.00
6650 - Deferred Maintenance			
ADA Path of Travel Maintenance	1	\$ 100,000.00	\$ 100,000.00
Deferred Maintenance Projects	1	\$ 80,000.00	\$ 80,000.00
Total 6650 - Deferred Maintenance			\$ 180,000.00
6710 - Grounds Maintenance			
Fertilizer, seed, and pesticides	12	\$ 1,200.00	\$ 14,400.00
Irrigation Controller communication fees	12	\$ 888.00	\$ 10,656.00
Irrigation Parts	12	\$ 3,695.00	\$ 44,340.00
Las Posas Equestrian	1	\$ 3,000.00	\$ 3,000.00
Plants (trees, shrubs, groundcover, etc.)	12	\$ 1,266.00	\$ 15,192.00
4,500 Sq Feet Turf Removal at Community Center	4500	\$ 4.50	\$ 20,250.00
13,000 Sq Feet Turf Removal at Dos Caminos	13000	\$ 4.50	\$ 58,500.00
43,500 Sq Feet Turf Removal at Pitts Ranch	43500	\$ 4.50	\$ 195,750.00
Total 6710 - Grounds Maintenance			\$ 362,088.00
6730 - Contracted Pest Control			
Pest Control Services	1	\$ 7,400.00	\$ 7,400.00
Total 6730 - Contracted Pest Control			\$ 7,400.00
6740 - Rubbish & Refuse			
District wide hauling / Field and Turf Renovation	12	\$ 600.00	\$ 7,200.00
Green Waste / Food Waste	12	\$ 124.00	\$ 1,488.00
Harrison	12	\$ 5,854.00	\$ 70,248.00
HazMat Waste, (Black Gold, E-waste, etc.)	2	\$ 2,900.00	\$ 5,800.00
PVF Trash Service	12	\$ 1,133.00	\$ 13,596.00
Roll-offs	6	\$ 625.00	\$ 3,750.00
Total 6740 - Rubbish & Refuse			\$ 102,082.00
6750 - Vandalism/Theft			
Vandalism/Theft	1	\$ 1,500.00	\$ 1,500.00
Total 6750 - Vandalism/Theft			\$ 1,500.00

Description	Quantity	Unit Price	Subtotal
6810 - Memberships			
Inter Society of Arboriculture	2	\$ 100.00	\$ 200.00
Prof Assoc of Pesitice Applicators	3	\$ 75.00	\$ 225.00
Sports Turf Mgs Assoc	1	\$ 75.00	\$ 75.00
Total 6810 - Memberships			\$ 500.00
6980 - Minor Furn Fixture & Equip			
Chairs/Tables/Blinds/Etc	1	\$ 7,000.00	\$ 7,000.00
Total 6980 - Minor Furn Fixture & Equip			\$ 7,000.00
7020 - Fire & Safety Insp Fees			
Community Center Kitchen	1	\$ 650.00	\$ 650.00
Community Center Sprinklers / Fire Hose Cabinets	2	\$ 650.00	\$ 1,300.00
Fire Alarm Inspection	1	\$ 650.00	\$ 650.00
Fire extinguishers (service and repair)	1	\$ 1,900.00	\$ 1,900.00
Total 7020 - Fire & Safety Insp Fees			\$ 4,500.00
7030 - Permit & Licensing Fees			
County Permits / Health Dept.	2	\$ 1,854.00	\$ 3,708.00
Haz Waste (CERS, CA. DTWC)	1	\$ 1,900.00	\$ 1,900.00
PV Snack Bar	1	\$ 650.00	\$ 650.00
Total 7030 - Permit & Licensing Fees			\$ 6,258.00
7150 - Security Services			
Rental Security	1	\$ 5,000.00	\$ 5,000.00
Total 7150 - Security Services			\$ 5,000.00
7180 - Business Services			
County of Ventura Citations	12	\$ 175.00	\$ 2,100.00
Phoenix Group - Citation processing / 3rd Party	12	\$ 250.00	\$ 3,000.00
Total 7180 - Business Services			\$ 5,100.00
7210 - Subscriptions			
Reference Manuals	1	\$ 150.00	\$ 150.00
Total 7210 - Subscriptions			\$ 150.00
7310 - Rents & Leases - Equip			
Equipment not in Fleet	1	\$ 7,800.00	\$ 7,800.00
Portable Restrooms	12	\$ 350.00	\$ 4,200.00
Total 7310 - Rents & Leases - Equip			\$ 12,000.00
7440 - Sporting Goods			
Sporting Nets	1	\$ 3,000.00	\$ 3,000.00
Total 7440 - Sporting Goods			\$ 3,000.00
7500 - Small Tools			
Hand Tools	1	\$ 1,500.00	\$ 1,500.00
Mechanic Tools	1	\$ 1,800.00	\$ 1,800.00
Safety Equipment	1	\$ 1,800.00	\$ 1,800.00
Small Power Tools	1	\$ 1,900.00	\$ 1,900.00
Total 7500 - Small Tools			\$ 7,000.00
7510 - Safety Supplies			
AED Oversight Fee	1	\$ 150.00	\$ 150.00
AED Supplies	1	\$ 160.00	\$ 160.00
First Aid Replenishment	12	\$ 20.00	\$ 240.00
Mask N-95	1	\$ 250.00	\$ 250.00

Description	Quantity	Unit Price	Subtotal
Total 7510 - Safety Supplies			\$ 800.00
7610 - Uniform Allowance			
Boots	24	\$ 250.00	\$ 6,000.00
Hat (2 hats each)	44	\$ 18.00	\$ 792.00
Pants	24	\$ 200.00	\$ 4,800.00
Ranger Uniform	4	\$ 250.00	\$ 1,000.00
Shirts	24	\$ 145.00	\$ 3,480.00
Total 7610 - Uniform Allowance			\$ 16,072.00
7620 - Safety Clothing			
PPE	1	\$ 1,200.00	\$ 1,200.00
Total 7620 - Safety Clothing			\$ 1,200.00
7710 - Conference&Seminar Staff			
CA DMV Class A License driving School	1	\$ 2,000.00	\$ 2,000.00
Certified Arborist	1	\$ 700.00	\$ 700.00
Certified Playground Safety Inspector (CPSI)	1	\$ 575.00	\$ 575.00
Certified Pool Operator (CPO)	2	\$ 400.00	\$ 800.00
Industry-Specific Professional Development (CLU)	2	\$ 500.00	\$ 1,000.00
Industry-Specific Professional Development (CPRS)	1	\$ 1,000.00	\$ 1,000.00
Reginal / Local Professional Development	1	\$ 1,000.00	\$ 1,000.00
Total 7710 - Conference&Seminar Staff			\$ 7,075.00
7720 - Conference&Seminar Travel Exp			
Industry-Specific Professional Development	1	\$ 2,700.00	\$ 2,700.00
Total 7720 - Conference&Seminar Travel Exp			\$ 2,700.00
7760 - Tuition/Book Reimbursement			
Reimbursement	1	\$ 4,000.00	\$ 4,000.00
Total 7760 - Tuition/Book Reimbursement			\$ 4,000.00
7810 - Utilities - Gas			
Gas	1	\$ 7,269.00	\$ 7,269.00
Total 7810 - Utilities - Gas			\$ 7,269.00
7820 - Utilities - Water			
Water	1	\$ 1,068,790.00	\$ 1,068,790.00
Total 7820 - Utilities - Water			\$ 1,068,790.00
7830 - Utilities - Electric			
Electricity	1	\$ 190,000.00	\$ 190,000.00
Total 7830 - Utilities - Electric			\$ 190,000.00
7840 - Airport Assessment Exp			
Airport Assessment	1	\$ 14,000.00	\$ 14,000.00
Total 7840 - Airport Assessment Exp			\$ 14,000.00
Services and Supplies Total			\$ 2,330,481.00
Total Expenses			\$ 5,147,858.00
Total Revenue			\$ 850,867.00
Total Expenses			\$ 5,147,858.00
Revenue Minus Expenses			\$ (4,296,991.00)

PLEASANT VALLEY RECREATION AND PARK DISTRICT
2026/27 Annual Budget
Account Summary

Department:
05 - Administration

Division:
505 - Administration

Account Description	Final Budget 2025/26	Proposed Budget 2026/27
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Revenue		
5575 - Other Misc Revenue	\$ 30,000.00	\$ 32,500.00
Revenue Total	\$ 30,000.00	\$ 32,500.00

Personnel		
6100 - Full Time Salaries	\$ 1,139,301.00	\$ 1,198,370.00
6101 - Overtime Salaries	\$ 2,500.00	\$ 2,500.00
6105 - Car Allowance	\$ 6,000.00	\$ 6,000.00
6108 - Cell Phone Allowance	\$ 3,900.00	\$ 3,900.00
6110 - Part-Time Salaries	\$ 39,510.00	\$ 48,300.00
6120 - Retirement	\$ 187,101.00	\$ 201,228.00
6121 - 457 Pension	\$ 10,000.00	\$ 10,000.00
6125 - Deferred Compensation	\$ 6,165.00	\$ 6,600.00
6130 - Employee Insurance	\$ 88,786.00	\$ 98,986.00
6131 - Med Ins.- Retirees	\$ 16,683.00	\$ 19,740.00
6140 - Workers Compensation	\$ 3,419.00	\$ 4,435.00
6150 - Unemployment Insurance	\$ 10,000.00	\$ 10,000.00
6170 - PERS Unfunded Liability	\$ 657,229.00	\$ 663,504.00
Personnel Total	\$ 2,170,594.00	\$ 2,273,563.00

Services and Supplies		
6210 - Telephone/Internet	\$ 20,240.00	\$ 13,964.00
6220 - IT Services	\$ 67,317.00	\$ 90,430.00
6230 - IT Hardware	\$ 7,200.00	\$ 5,900.00
6240 - Software Services	\$ 47,110.00	\$ 45,696.00
6350 - Water Maint & Service	\$ 428.00	\$ 840.00
6410 - Insurance Liability	\$ 530,145.00	\$ 473,495.00
6810 - Memberships	\$ 17,080.00	\$ 17,080.00
6910 - Office Supplies	\$ 21,000.00	\$ 15,000.00
6920 - Postage Expense	\$ 2,000.00	\$ 2,000.00
6930 - Advertising Expense	\$ 3,000.00	\$ 3,360.00
6940 - Printing Charges	\$ 12,797.00	\$ 12,820.00
6950 - Bank & Registration Fees	\$ 35,920.00	\$ 48,920.00
6980 - Minor Furn Fixture & Equip	\$ 2,137.00	\$ 2,337.00
7010 - Fingerprint Fees (HR)	\$ 3,360.00	\$ 3,360.00
7100 - Professional Services	\$ 186,500.00	\$ 125,500.00
7110 - Legal Services	\$ 96,000.00	\$ 96,000.00
7125 - PERS Admin Fees	\$ 2,200.00	\$ 2,200.00
7130 - Audit Services	\$ 16,825.00	\$ 16,825.00
7140 - Medical & Health Svcs	\$ 5,920.00	\$ 5,920.00
7150 - Security Services	\$ 2,747.00	\$ 2,747.00

Account Description	Final Budget 2025/26	Proposed Budget 2026/27
7180 - Business Services	\$ 158,187.00	\$ 169,477.00
7210 - Subscriptions	\$ 2,980.00	\$ 2,860.00
7460 - Training Supplies	\$ 1,175.00	\$ 1,175.00
7510 - Safety Supplies	\$ 1,825.00	\$ 950.00
7610 - Uniform Allowance	\$ 850.00	\$ 850.00
7710 - Conference&Seminar Staff	\$ 11,647.00	\$ 12,197.00
7715 - Conference&Seminar Board	\$ 2,325.00	\$ 3,175.00
7720 - Conference&Seminar Travel Exp	\$ 6,390.00	\$ 7,295.00
7725 - Out of Town Travel Board	\$ 2,970.00	\$ 3,615.00
7730 - Private Vehicle Mileage	\$ 700.00	\$ 700.00
7910 - Awards and Certificates	\$ 740.00	\$ 740.00
7920 - Meals for Staff Training	\$ 3,000.00	\$ 3,000.00
7930 - Employee Morale	\$ 5,500.00	\$ 5,500.00
Services and Supplies Total	\$ 1,278,215.00	\$ 1,195,928.00

Total Revenue	\$ 30,000.00	\$ 32,500.00
Total Expenses	\$ 3,448,809.00	\$ 3,469,491.00
Revenue minus Expenses	\$ (3,418,809.00)	\$ (3,436,991.00)

Position	FTE	% Allocation
General Manager	1	100%
Assistant General Manager	1	100%
Administrative Analyst	2	100%
Development Analyst	1	100%
Human Resources Specialist	1	100%
Accounting Specialist	2	100%
Customer Service Representative Lead Worker	1	100%
Customer Service Representative II	1	100%
Customer Service Representative I	1	100%
Marketing Specialist	1	100%

PLEASANT VALLEY RECREATION AND PARK DISTRICT
2026/27 Annual Budget
Detail Worksheet

05 - Administration	Department:	505 - Administration
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Description	Quantity	Unit Price	Subtotal
Revenue			
5575 - Other Misc Revenue			
Admin Booking Fee	1300	\$ 25.00	\$ 32,500.00
Total 5575 - Other Misc Revenue	1300	\$ 25.00	\$ 32,500.00
Revenue Total			\$ 32,500.00

Personnel			
6100 - Full Time Salaries			
General Manager	1	\$	219,743.00
Assistant General Manager	1	\$	172,964.00
Administrative Analyst	2	\$	203,811.00
Development Analyst	1	\$	91,059.00
Human Resources Specialist	1	\$	88,810.00
Accounting Specialist	2	\$	159,904.00
Marketing Specialist	1	\$	58,488.00
Customer Service Representative Lead Worker	1	\$	77,010.00
Customer Service Representative II	1	\$	70,001.00
Customer Service Representative I	1	\$	56,580.00
Total 6100 - Full Time Salaries			\$ 1,198,370.00
6101 - Overtime Salaries			
55 hours	1	\$ 2,500.00	\$ 2,500.00
Total 6101 - Overtime Salaries			\$ 2,500.00
6105 - Car Allowance			
General Manager	12	\$ 500.00	\$ 6,000.00
Total 6105 - Car Allowance			\$ 6,000.00
6108 - Cell Phone Allowance			
Administrative Analyst	24	\$ 65.00	\$ 1,560.00
Administrative Services Manager	12	\$ 65.00	\$ 780.00
Development Analyst	12	\$ 65.00	\$ 780.00
General Manager	12	\$ 65.00	\$ 780.00
Total 6108 - Cell Phone Allowance			\$ 3,900.00
6110 - Part-Time Salaries			
Board Members			\$ 40,000.00
400 Hours - Part-Time Marketing			\$ 7,000.00
75 Hours - Part-Time Office Coverage			\$ 1,300.00
Total 6110 - Part-Time Salaries			\$ 48,300.00
6120 - Retirement			
CalPERS, FICA, Medicare	0	\$ -	\$ 201,228.00
Total 6120 - Retirement			\$ 201,228.00
6121 - 457 Pension			
Annual Payouts	0	\$ -	\$ 10,000.00
Total 6121 - 457 Pension			\$ 10,000.00

Description	Quantity	Unit Price	Subtotal
6125 - Deferred Compensation			
General Manager (3% of salary)	0	\$ -	\$ 6,600.00
Total 6125 - Deferred Compensation			\$ 6,600.00
6130 - Employee Insurance			
Health, Dental, Vision, Life, Disability	0	\$ -	\$ 98,986.00
Total 6130 - Employee Insurance			\$ 98,986.00
6131 - Med Ins.- Retirees			
7 Retirees @ \$165/month	12	\$ 1,155.00	\$ 13,860.00
Wife of Retiree	12	\$ 490.00	\$ 5,880.00
Total 6131 - Med Ins.- Retirees			\$ 19,740.00
6140 - Workers Compensation			
Workers Compensation	0	\$ -	\$ 4,435.00
Total 6140 - Workers Compensation			\$ 4,435.00
6150 - Unemployment Insurance			
Unemployment Insurance	0	\$ -	\$ 10,000.00
Total 6150 - Unemployment Insurance			\$ 10,000.00
6170 - PERS Unfunded Liability			
CalPERS Unfunded Accrued Liability per July 2025 report	1	\$ 663,504.00	\$ 663,504.00
Total 6170 - PERS Unfunded Liability			\$ 663,504.00
Personnel Total			\$ 2,273,563.00

Services and Supplies			
6210 - Telephone/Internet			
Desk Phone Lines	12	\$ 600.00	\$ 7,200.00
Hotspot (Parks Shop and Yard)	12	\$ 20.00	\$ 240.00
Internet(Aquatic Center)	12	\$ 149.00	\$ 1,788.00
Internet(Community Center)	12	\$ 169.00	\$ 2,028.00
Internet(Parks Office)	12	\$ 149.00	\$ 1,788.00
MetroFax	12	\$ 10.00	\$ 120.00
Telephone Maintenance - Emergency Fund for Equipment Replacement	1	\$ 800.00	\$ 800.00
Total 6210 - Telephone/Internet			\$ 13,964.00
6220 - IT Services			
AllConnected Support Agreement	12	\$ 4,600.00	\$ 55,200.00
APC by Schneider Electric Smart-UPS	1	\$ 415.00	\$ 415.00
APC by Schneider Electric Smart-UPS SMC1500C	1	\$ 75.00	\$ 75.00
Domain Renewal (pvrpd.org)	1	\$ 25.00	\$ 25.00
Exchange Online (Plan 1) (2 Licenses)	1	\$ 100.00	\$ 100.00
HP Integrated Lights-Out Advanced Plus License Renewal - E6U59ABE	1	\$ 215.00	\$ 215.00
HPE ProLiant DL360	1	\$ 2,550.00	\$ 2,550.00
HPE ProLiant DL380	1	\$ 3,800.00	\$ 3,800.00
Managed End Point Detection and Response with SOC Service	12	\$ 450.00	\$ 5,400.00
Meraki Devices Dashboard Renewal	1	\$ 6,650.00	\$ 6,650.00
VMware vSphere Standard - Prepaid Commit - Per Core (32)	1	\$ 16,000.00	\$ 16,000.00
Total 6220 - IT Services			\$ 90,430.00
6230 - IT Hardware			
Computer Rotation	3	\$ 1,300.00	\$ 3,900.00
IT Repair	1	\$ 2,000.00	\$ 2,000.00
Total 6230 - IT Hardware			\$ 5,900.00

Description	Quantity	Unit Price	Subtotal
6240 - Software Services			
Adobe Acrobat Pro	16	\$ 102.00	\$ 1,632.00
Adobe Creative Cloud	2	\$ 935.00	\$ 1,870.00
Adobe Sign Solutions	2	\$ 295.00	\$ 590.00
Amilia SmartRec	1	\$ 34,854.00	\$ 34,854.00
Microsoft 365 Licenses	12	\$ 400.00	\$ 4,800.00
Zoom License	1	\$ 1,950.00	\$ 1,950.00
Total 6240 - Software Services			\$ 45,696.00
6350 - Water Maint & Service			
Culligan	12	\$ 70.00	\$ 840.00
Total 6350 - Water Maint & Service			\$ 840.00
6410 - Insurance Liability			
CAPRI (PY Actual)	1	\$ 411,735.00	\$ 411,735.00
Estimated 15% Increase	1	\$ 61,760.00	\$ 61,760.00
Total 6410 - Insurance Liability			\$ 473,495.00
6810 - Memberships			
CALPELRA [JK/KD]	2	\$ 380.00	\$ 760.00
CARPD	1	\$ 3,500.00	\$ 3,500.00
CPRS	1	\$ 550.00	\$ 550.00
CSDA	1	\$ 8,800.00	\$ 8,800.00
CSMFO	1	\$ 150.00	\$ 150.00
Notary Public / Karen Roberts	1	\$ 450.00	\$ 450.00
NRPA	1	\$ 900.00	\$ 900.00
PSHRA (Public Sector Human Resources Assoc.) [Agency Membership-1-3]3	1	\$ 420.00	\$ 420.00
VCSDA	1	\$ 1,250.00	\$ 1,250.00
West Ventura County Business Alliance	1	\$ 300.00	\$ 300.00
Total 6810 - Memberships			\$ 17,080.00
6910 - Office Supplies			
Supplies, Forms, Paper, Toner, Etc.	12	\$ 1,250.00	\$ 15,000.00
Total 6910 - Office Supplies			\$ 15,000.00
6920 - Postage Expense			
Stamps/Mailing Costs (incl. Postage for Machine)	1	\$ 2,000.00	\$ 2,000.00
Total 6920 - Postage Expense			\$ 2,000.00
6930 - Advertising Expense			
Government Jobs	1	\$ 1,360.00	\$ 1,360.00
Job Fairs/Expos	1	\$ 500.00	\$ 500.00
Listings	1	\$ 1,500.00	\$ 1,500.00
Total 6930 - Advertising Expense			\$ 3,360.00
6940 - Printing Charges			
B/W Copy Cost-Finance	1	\$ 1,400.00	\$ 1,400.00
B/W Copy Cost-Sr Center	1	\$ 285.00	\$ 285.00
Finance/Sr Center Tax	1	\$ 105.00	\$ 105.00
Konica Minolta - Property Tax	1	\$ 350.00	\$ 350.00
Konica Minolta Copier Lease	12	\$ 575.00	\$ 6,900.00
One Rating Plan Instead of buying per sheet, pay one rate for unlimited ink	12	\$ 315.00	\$ 3,780.00
Total 6940 - Printing Charges			\$ 12,820.00
6950 - Bank & Registration Fees			
Amilia CC Processing Fees	1	\$ 45,000.00	\$ 45,000.00
Banc of California - Analysis Fees	12	\$ 265.00	\$ 3,180.00
Bank Supplies	12	\$ 50.00	\$ 600.00

Description	Quantity	Unit Price	Subtotal
Bank Wires	4	\$ 35.00	\$ 140.00
Total 6950 - Bank & Registration Fees			\$ 48,920.00
6980 - Minor Furn Fixture & Equip			
Assessed Tax - Postage Machine	1	\$ 77.00	\$ 77.00
Furniture Rotation	1	\$ 1,200.00	\$ 1,200.00
Quadient Lease - Postage Machine	4	\$ 265.00	\$ 1,060.00
Total 6980 - Minor Furn Fixture & Equip			\$ 2,337.00
7010 - Fingerprint Fees (HR)			
Dept. of Justice - Live Scan Employees	40	\$ 32.00	\$ 1,280.00
Finger Printing - Live Scan for UPS	40	\$ 40.00	\$ 1,600.00
Finger Printing - Live Scan for Volunteers	15	\$ 32.00	\$ 480.00
Total 7010 - Fingerprint Fees (HR)			\$ 3,360.00
7100 - Professional Services			
American Legal Publishing	1	\$ 500.00	\$ 500.00
Bond Council (New CC Funding) (Designated Projects Drawdown)	1	\$ 25,000.00	\$ 25,000.00
Financing (New CC Funding) (Designated Projects Drawdown)	1	\$ 50,000.00	\$ 50,000.00
Marketing (New CC Funding) (Designated Projects Drawdown)	1	\$ 50,000.00	\$ 50,000.00
Total 7100 - Professional Services			\$ 125,500.00
7110 - Legal Services			
Attorney Fees - Aleshire & Wynder	12	\$ 8,000.00	\$ 96,000.00
Total 7110 - Legal Services			\$ 96,000.00
7125 - PERS Admin Fees			
Admin Fee and SSA Report	1	\$ 2,200.00	\$ 2,200.00
Total 7125 - PERS Admin Fees			\$ 2,200.00
7130 - Audit Services			
GASB 68	1	\$ 750.00	\$ 750.00
GASB 75	1	\$ 4,000.00	\$ 4,000.00
Moss, Levy & Hartzheim	1	\$ 12,075.00	\$ 12,075.00
Total 7130 - Audit Services			\$ 16,825.00
7140 - Medical & Health Svcs			
Alcohol Screening	40	\$ 31.00	\$ 1,240.00
Drug Screening	40	\$ 46.00	\$ 1,840.00
Pre-Employment Physical	10	\$ 100.00	\$ 1,000.00
TB Screening	40	\$ 46.00	\$ 1,840.00
Total 7140 - Medical & Health Svcs			\$ 5,920.00
7150 - Security Services			
Admin Office #752	4	\$ 152.61	\$ 610.44
Aquatic Center #352	4	\$ 152.61	\$ 610.44
Aquatic Center CCTV #452	4	\$ 198.40	\$ 793.60
Park Shop #052	4	\$ 183.13	\$ 732.52
Total 7150 - Security Services			\$ 2,747.00
7180 - Business Services			
Assessment District Tax	1	\$ 5,686.00	\$ 5,686.00
DAC-EMMA Compliance for Bond	1	\$ 2,500.00	\$ 2,500.00
DacTrack-Annual	1	\$ 1,000.00	\$ 1,000.00
Elections (Board)	1	\$ 25,000.00	\$ 25,000.00
Elections (Designated Project)	1	\$ 35,000.00	\$ 35,000.00
LAFCO Apportionment Costs	1	\$ 15,000.00	\$ 15,000.00
MUFG Bank Fees - 2017 COP	1	\$ 2,600.00	\$ 2,600.00

Description	Quantity	Unit Price	Subtotal
PERS GASB 68 Reports	1	\$ 1,125.00	\$ 1,125.00
Placer.ai	1	\$ 27,000.00	\$ 27,000.00
Productive Parks Software-Annual Maint	1	\$ 5,500.00	\$ 5,500.00
Rental Fees - Televise Board Meetings	12	\$ 775.00	\$ 9,300.00
Shred-It	1	\$ 550.00	\$ 550.00
Spectrum Business	12	\$ 18.00	\$ 216.00
Springbrook Annual Maintenance	1	\$ 39,000.00	\$ 39,000.00
Total 7180 - Business Services			\$ 169,477.00
7210 - Subscriptions			
Construction Economincs ENR	1	\$ 120.00	\$ 120.00
CostCo	1	\$ 60.00	\$ 60.00
Legal Postings	8	\$ 300.00	\$ 2,400.00
The Acorn	1	\$ 40.00	\$ 40.00
Ventura County Star	12	\$ 20.00	\$ 240.00
Total 7210 - Subscriptions			\$ 2,860.00
7460 - Training Supplies			
Labor Posters	7	\$ 125.00	\$ 875.00
Videos, Training Books/Manuals	12	\$ 25.00	\$ 300.00
Total 7460 - Training Supplies			\$ 1,175.00
7510 - Safety Supplies			
CPR Staff Certifications	20	\$ 35.00	\$ 700.00
First Aid Supplies	1	\$ 250.00	\$ 250.00
Total 7510 - Safety Supplies			\$ 950.00
7610 - Uniform Allowance			
Uniform Allowance	17	\$ 50.00	\$ 850.00
Total 7610 - Uniform Allowance			\$ 850.00
7710 - Conference&Seminar Staff			
Admin Professional Development	1	\$ 2,000.00	\$ 2,000.00
Annual Conference	1	\$ 1,200.00	\$ 1,200.00
CARPD Conference	1	\$ 300.00	\$ 300.00
CSDA Legislative Days	1	\$ 300.00	\$ 300.00
CSDA Annual Conference	2	\$ 650.00	\$ 1,300.00
CSDA Board Secretary/Clerk	1	\$ 900.00	\$ 900.00
Digicon - LA	1	\$ 697.00	\$ 697.00
NRPA/ACA Trainings (Marketing)	1	\$ 500.00	\$ 500.00
Other - Staff Development	1	\$ 5,000.00	\$ 5,000.00
Total 7710 - Conference&Seminar Staff			\$ 12,197.00
7715 - Conference&Seminar Board			
CSDA - Legislative Days	1	\$ 400.00	\$ 400.00
CSDA - SDLF	1	\$ 775.00	\$ 775.00
CSDA Annual Conference	2	\$ 1,000.00	\$ 2,000.00
Total 7715 - Conference&Seminar Board			\$ 3,175.00
7720 - Conference&Seminar Travel Exp			
2026 NRPA Annual Conference	1	\$ 1,200.00	\$ 1,200.00
Admin Professional Development	1	\$ 650.00	\$ 650.00
CALPELRA Conference	1	\$ 1,260.00	\$ 1,260.00
CARPD Conference	1	\$ 1,230.00	\$ 1,230.00
CSDA Board Secretary/Clerk	1	\$ 995.00	\$ 995.00
CSDA Conference	2	\$ 950.00	\$ 1,900.00
Digicon - LA	1	\$ 60.00	\$ 60.00
Total 7720 - Conference&Seminar Travel Exp			\$ 7,295.00

Description	Quantity	Unit Price	Subtotal
7725 - Out of Town Travel Board			
CSDA - SDLF	1	\$ 865.00	\$ 865.00
CSDA Annual Conference	2	\$ 900.00	\$ 1,800.00
CSDA Legislative Days	1	\$ 950.00	\$ 950.00
Total 7725 - Out of Town Travel Board			\$ 3,615.00
7730 - Private Vehicle Mileage			
Private Vehicle Mileage - Admin Department	1000	\$ 0.70	\$ 700.00
Total 7730 - Private Vehicle Mileage			\$ 700.00
7910 - Awards and Certificates			
Board Chair Plaque	1	\$ 30.00	\$ 30.00
Board Gifts	5	\$ 50.00	\$ 250.00
Employee of the Year Plaques	2	\$ 30.00	\$ 60.00
Employee Years of Service	10	\$ 40.00	\$ 400.00
Total 7910 - Awards and Certificates			\$ 740.00
7920 - Meals for Staff Training			
Meals for Staff Training/Outside Panels	1	\$ 3,000.00	\$ 3,000.00
Total 7920 - Meals for Staff Training			\$ 3,000.00
7930 - Employee Morale			
Employee Recognition Committee	1	\$ 5,500.00	\$ 5,500.00
Total 7930 - Employee Morale			\$ 5,500.00
Services and Supplies Total			\$ 1,195,928.00
Total Expenses			\$ 3,469,491.00
Total Revenue			\$ 32,500.00
Total Expenses			\$ 3,469,491.00
Revenue Minus Expenses			\$ (3,436,991.00)

Pleasant Valley Recreation and Park District
 2026/27 Budget
 Fund 15 - Debt Services

Description	Two Year Prior Actual	One Year Prior Budget	Requested
Services and Supplies			
7950 - COP Debt - PV Fields	\$ -	\$ 753,419.00	\$ 752,769.00
7951 - ELPA Energy Services Project	\$ -	\$ 599,941.00	\$ 605,103.00
Services and Supplies	\$ -	\$ 1,353,360.00	\$ 1,357,872.00
Revenue Total	\$ -	\$ -	\$ -
Expenses Total	\$ -	\$ 1,353,360.00	\$ 1,357,872.00
Revenue less Expenses	\$ -	\$ (1,353,360.00)	\$ (1,357,872.00)
Total Transfers In/(Out)			
9100 - Interfund Transfer In	\$ -	\$ 1,353,360.00	\$ 1,357,872.00
Total Transfers In/(Out)	\$ -	\$ 1,353,360.00	\$ 1,357,872.00
Total Estimated Fund Balance Increase/(Decrease)	\$ -	\$ -	\$ -

PLEASANT VALLEY RECREATION AND PARK DISTRICT
2026/27 Annual Budget
Account Summary

Department: 00 - Non Departmentalized	Division: 150 - Debt Service Fund
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Account Description	Final Budget 2025/26	Proposed Budget 2026/27
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Revenue		
	\$	-
	\$	-
Revenue Total	\$	\$

Personnel		
	\$	-
	\$	-
Personnel Total	\$	\$

Services and Supplies		
7950 - COP Debt - PV Fields	\$	753,419.00
7951 - ELPA Energy Services Project	\$	599,941.00
Services and Supplies Total	\$	1,353,360.00

Total Revenue	\$	-
Total Expenses	\$	1,353,360.00
Revenue minus Expenses	\$	(1,353,360.00)

Interfund Transfers In/(Out)		
9100 - Interfund Transfer In	\$	1,353,360.00
Total Interfund Transfers In/(Out)	\$	1,353,360.00

Pleasant Valley Recreation and Park District
2026/27 Budget
Fund 20 - Assessment Fund

Description	Two Year Prior Actual	One Year Prior Budget	Requested
Revenue			
5310 - Interest Earnings	\$ 51,076.79	\$ 25,000.00	\$ 25,000.00
5500 - Assessment Revenue	\$ 1,361,464.68	\$ 1,393,438.00	\$ 1,435,332.00
Revenue	\$ 1,412,541.47	\$ 1,418,438.00	\$ 1,460,332.00
Services and Supplies			
6709 - Incidental Costs - Assess	\$ 17,545.89	\$ 19,444.00	\$ 19,444.00
6710 - Grounds Maintenance	\$ 42,494.08	\$ 78,294.00	\$ 78,294.00
6719 - Tree Care	\$ 119,853.43	\$ 120,000.00	\$ 160,000.00
6720 - Contracted LS Services	\$ 568,683.13	\$ 603,748.00	\$ 618,416.00
6722 - Park Amenities - Assess	\$ 59,944.92	\$ 44,000.00	\$ 44,000.00
6750 - Vandalism/Theft	\$ -	\$ -	\$ -
6960 - Approp Redev/Collection Fees	\$ 8,863.94	\$ 10,000.00	\$ 10,000.00
7950 - COP Debt - PV Fields	\$ 460,554.69	\$ -	\$ -
Services and Supplies	\$ 1,277,940.08	\$ 875,486.00	\$ 930,154.00
Revenue Total	\$ 1,412,541.47	\$ 1,418,438.00	\$ 1,460,332.00
Expenses Total	\$ 1,277,940.08	\$ 875,486.00	\$ 930,154.00
Revenue less Expenses	\$ 134,601.39	\$ 542,952.00	\$ 530,178.00
Total Transfers In/(Out)			
9150 - Interfund Transfer Out	\$ -	\$ (525,000.00)	\$ (524,084.00)
Total Transfers In/(Out)	\$ -	\$ (525,000.00)	\$ (524,084.00)
Total Estimated Fund Balance Increase/(Decrease)	\$ 134,601.39	\$ 17,952.00	\$ 6,094.00

PLEASANT VALLEY RECREATION AND PARK DISTRICT
2026/27 Annual Budget
Account Summary

Department: 00 - Non Departmentalized	Division: 470 - Assessment Fund
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Account Description	Final Budget 2025/26	Proposed Budget 2026/27
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Revenue		
5310 - Interest Earnings	\$ 25,000.00	\$ 25,000.00
5500 - Assessment Revenue	\$ 1,393,438.00	\$ 1,435,332.00
Revenue Total	\$ 1,418,438.00	\$ 1,460,332.00

Personnel		
Personnel Total	\$ -	\$ -

Services and Supplies		
6709 - Incidental Costs - Assess	\$ 19,444.00	\$ 19,444.00
6710 - Grounds Maintenance	\$ 78,294.00	\$ 78,294.00
6719 - Tree Care	\$ 120,000.00	\$ 160,000.00
6720 - Contracted LS Services	\$ 603,748.00	\$ 618,416.00
6722 - Park Amenities - Assess	\$ 44,000.00	\$ 44,000.00
6960 - Approp Redev/Collection Fees	\$ 10,000.00	\$ 10,000.00
Services and Supplies Total	\$ 875,486.00	\$ 930,154.00

Total Revenue	\$ 1,418,438.00	\$ 1,460,332.00
Total Expenses	\$ 875,486.00	\$ 930,154.00
Revenue minus Expenses	\$ 542,952.00	\$ 530,178.00

Interfund Transfers In/(Out)		
5700 - Transfer In	\$ -	\$ -
9150 - Interfund Transfer Out	\$ (525,000.00)	\$ (524,084.00)
Total Interfund Transfers In/(Out)	\$ (525,000.00)	\$ (524,084.00)

PLEASANT VALLEY RECREATION AND PARK DISTRICT
2026/27 Annual Budget
Detail Worksheet

Department:	Division:
00 - Non Departmentalized	470 - Assessment Fund

Description	Quantity	Unit Price	Subtotal
Revenue			
5310 - Interest Earnings			
Projected at 3.5%	1	\$ 25,000.00	\$ 25,000.00
Total 5310 - Interest Earnings			\$ 25,000.00
5500 - Assessment Revenue			
Allowance for Uncollectable Assessments	1	\$ (18,019.00)	\$ (18,019.00)
Assessment Collected	1	\$ 1,453,351.00	\$ 1,453,351.00
Total 5500 - Assessment Revenue			\$ 1,435,332.00
Revenue Total			\$ 1,460,332.00

Services and Supplies			
6709 - Incidental Costs - Assess			
Engineer's Report	1	\$ 19,444.00	\$ 19,444.00
Total 6709 - Incidental Costs - Assess			\$ 19,444.00
6710 - Grounds Maintenance			
Fertilizer	1	\$ 42,000.00	\$ 42,000.00
Top Soil Ammendment	1	\$ 36,294.00	\$ 36,294.00
Total 6710 - Grounds Maintenance			\$ 78,294.00
6719 - Tree Care			
Emergency	1	\$ 15,000.00	\$ 15,000.00
Grid Pruning	5	\$ 12,500.00	\$ 62,500.00
Tree Care/Trimming	1	\$ 82,500.00	\$ 82,500.00
Total 6719 - Tree Care			\$ 160,000.00
6720 - Contracted LS Services			
Adolfo Park	12	\$ 485.00	\$ 5,820.00
Arneill Ranch Park	12	\$ 652.00	\$ 7,824.00
Birchview Park	12	\$ 150.00	\$ 1,800.00
Bob Kildee	12	\$ 1,835.00	\$ 22,020.00
Calleguas Creek Park	12	\$ 485.00	\$ 5,820.00
Camarillo Grove Park	12	\$ 485.00	\$ 5,820.00
Carmenita Park	12	\$ 652.00	\$ 7,824.00
Charter Oak Park	12	\$ 651.00	\$ 7,812.00
Community Center Park	12	\$ 819.00	\$ 9,828.00
Dos Caminos Park	12	\$ 819.00	\$ 9,828.00
Eldred Lokker Park	12	\$ 987.00	\$ 11,844.00
Encanto Park	12	\$ 323.00	\$ 3,876.00
Foothill Park	12	\$ 323.00	\$ 3,876.00
Heritage Park	12	\$ 987.00	\$ 11,844.00
Laurelwood	12	\$ 323.00	\$ 3,876.00
Mel Vincent	12	\$ 485.00	\$ 5,820.00
Mission Oaks Park	12	\$ 1,321.00	\$ 15,852.00
Nancy Bush Park	12	\$ 485.00	\$ 5,820.00
Pitts Ranch Park	12	\$ 1,835.00	\$ 22,020.00

PV Fields - EFS	1	\$	125,000.00	\$	125,000.00
PV Fields - Showscapes	12	\$	22,807.00	\$	273,684.00
Quito Park	12	\$	987.00	\$	11,844.00
Ran Rancho Park	12	\$	465.00	\$	5,580.00
Springville Park	12	\$	485.00	\$	5,820.00
Trailside Park	12	\$	150.00	\$	1,800.00
Valle Lindo Park	12	\$	1,321.00	\$	15,852.00
Woodcreek Park	12	\$	150.00	\$	1,800.00
Woodside Park	12	\$	651.00	\$	7,812.00
Total 6720 - Contracted LS Services				\$	618,416.00
6722 - Park Amenities - Assess					
Benches, Trash Cans, Repairs	1	\$	44,000.00	\$	44,000.00
Total 6722 - Park Amenities - Assess				\$	44,000.00
6950 - Bank & Registration Fees					
Wire Fee	2	\$	70.00	\$	-
Total 6950 - Bank & Registration Fees				\$	-
6960 - Approp Redev/Collection Fees					
Apportionment Fees	1	\$	10,000.00	\$	10,000.00
Total 6960 - Approp Redev/Collection Fees				\$	10,000.00
Services and Supplies Total				\$	930,154.00

Total Expenses				\$	930,154.00
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Total Revenue				\$	1,460,332.00
Total Expenses				\$	930,154.00
Revenue Minus Expenses				\$	530,178.00

Interfund Transfers In/(Out)					
9150 - Interfund Transfer Out					
COP To Fund 15	1	\$	(524,084.00)	\$	(524,084.00)
Total 9150 - Interfund Transfer Out				\$	(524,084.00)
Interfund Transfers In/(Out)				\$	(524,084.00)

Pleasant Valley Recreation and Park District
2026/27 Budget
Fund 30 - Park Dedication Fund

Description	Two Year Prior Actual	One Year Prior Budget	Requested
Revenue			
5310 - Interest Earnings	\$ 306,022.74	\$ 160,000.00	\$ 100,000.00
Revenue	\$ 306,022.74	\$ 160,000.00	\$ 100,000.00
Capital			
8493 - Pickleball Sports Complex	\$ 120,771.14	\$ 1,050,000.00	\$ 425,000.00
8504 - Multi-Generation Center	\$ -	\$ 1,000,000.00	\$ 1,000,000.00
8511 - Auditorium/SC ADA Improvements	\$ 340,775.98	\$ -	\$ -
8513 - Community Ctr/Classroom Enhanc	\$ 174,204.07	\$ 140,000.00	\$ 37,729.00
8529 - Freedom Park ADA Bathroom	\$ 41,052.41	\$ 400,000.00	\$ 450,000.00
8538 - Dos Caminos Refurbishment	\$ -	\$ 100,000.00	\$ 100,000.00
8543 - Nature Center Overhaul	\$ -	\$ -	\$ 350,000.00
Capital	\$ 676,803.60	\$ 2,690,000.00	\$ 2,362,729.00
Revenue Total	\$ 306,022.74	\$ 160,000.00	\$ 100,000.00
Expenses Total	\$ 676,803.60	\$ 2,690,000.00	\$ 2,362,729.00
Revenue less Expenses	\$ (370,780.86)	\$ (2,530,000.00)	\$ (2,262,729.00)
Total Estimated Fund Balance Increase/(Decrease)	\$ (370,780.86)	\$ (2,530,000.00)	\$ (2,262,729.00)

PLEASANT VALLEY RECREATION AND PARK DISTRICT
2026/27 Annual Budget
Account Summary

Department: 00 - Non Departmentalized	Division: 480 - Quimby Funds
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Account Description	Final Budget 2025/26	Proposed Budget 2026/27
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Revenue		
5310 - Interest Earnings	\$ 160,000.00	\$ 100,000.00
Revenue Total	\$ 160,000.00	\$ 100,000.00

Personnel		
Personnel Total	\$ -	\$ -

Services and Supplies		
Services and Supplies Total	\$ -	\$ -

Capital		
8400 - General Capital	\$ -	\$ -
8493 - Pickleball Sports Complex	\$ 1,050,000.00	\$ 425,000.00
8504 - Multi-Generation Center	\$ 1,000,000.00	\$ 1,000,000.00
8513 - Community Ctr/Classroom Enhanc	\$ 140,000.00	\$ 37,729.00
8529 - Freedom Park ADA Bathroom	\$ 400,000.00	\$ 450,000.00
8538 - Dos Caminos Refurbishment	\$ 100,000.00	\$ 100,000.00
8543 - Nature Center Overhaul	\$ -	\$ 350,000.00
Capital Total	\$ 2,690,000.00	\$ 2,362,729.00

Total Revenue	\$ 160,000.00	\$ 100,000.00
Total Expenses	\$ 2,690,000.00	\$ 2,362,729.00
Revenue minus Expenses	\$ (2,530,000.00)	\$ (2,262,729.00)

PLEASANT VALLEY RECREATION AND PARK DISTRICT

2026/27 Annual Budget

Detail Worksheet

Department: 00 - Non Departmentalized	Division: 480 - Quimby Funds
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Description	Quantity	Unit Price	Subtotal
Revenue			
5310 - Interest Earnings			
3.5% Projection	1	\$ 100,000.00	\$ 100,000.00
Total 5310 - Interest Earnings			\$ 100,000.00
Revenue Total			\$ 100,000.00

Services and Supplies			
8493 - Pickleball Sports Complex			
Pickleball Sports Complex	1	\$ 425,000.00	\$ 425,000.00
Total 8493 - Pickleball Sports Complex			\$ 425,000.00
8504 - Multi-Generation Center			
Multi-Generation Center	1	\$ 1,000,000.00	\$ 1,000,000.00
Total 8504 - Multi-Generation Center			\$ 1,000,000.00
8513 - Community Ctr/Classroom Enhanc			
Community Ctr/Classroom Enhanc	1	\$ 37,729.00	\$ 37,729.00
Total 8513 - Community Ctr/Classroom Enhanc			\$ 37,729.00
8529 - Freedom Park ADA Bathroom			
Freedom Park ADA Bathroom	1	\$ 450,000.00	\$ 450,000.00
Total 8529 - Freedom Park ADA Bathroom			\$ 450,000.00
8538 - Dos Caminos Refurbishment			
Dos Caminos Refurbishment	1	\$ 100,000.00	\$ 100,000.00
Total 8538 - Dos Caminos Refurbishment			\$ 100,000.00
8543 - Nature Center Overhaul			
Nature Center Overhaul	1	\$ 350,000.00	\$ 350,000.00
Total 8543 - Nature Center Overhaul			\$ 350,000.00
Services and Supplies Total			\$ 2,362,729.00

Total Expenses	\$ 2,362,729.00
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Total Revenue	\$ 100,000.00
Total Expenses	\$ 2,362,729.00
Revenue Minus Expenses	\$ (2,262,729.00)

Pleasant Valley Recreation and Park District
2026/27 Budget
Fund 40 - Park Impact Fees Fund

Description	Two Year Prior Actual	One Year Prior Budget	Requested
Revenue			
5310 - Interest Earnings	\$ 102,210.56	\$ 60,000.00	\$ 40,000.00
5450 - Park Impact Fees	\$ 28,178.55	\$ -	\$ -
Revenue	\$ 130,389.11	\$ 60,000.00	\$ 40,000.00
Services and Supplies			
6951 - Administrative Fee	\$ 72,572.75	\$ 1,130.00	\$ 1,500.00
Services and Supplies	\$ 72,572.75	\$ 1,130.00	\$ 1,500.00
Capital			
8542 - Bob Kildee Playground Overhaul	\$ -	\$ -	\$ 250,000.00
Capital	\$ -	\$ -	\$ 250,000.00
Revenue Total	\$ 130,389.11	\$ 60,000.00	\$ 40,000.00
Expenses Total	\$ 72,572.75	\$ 1,130.00	\$ 251,500.00
Revenue less Expenses	\$ 57,816.36	\$ 58,870.00	\$ (211,500.00)
Total Estimated Fund Balance Increase/(Decrease)	\$ 57,816.36	\$ 58,870.00	\$ (211,500.00)

PLEASANT VALLEY RECREATION AND PARK DISTRICT
2026/27 Annual Budget
Account Summary

Department: 00 - Non Departmentalized	Division: 490 - Park Impact Fees
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Account Description	Final Budget 2025/26	Proposed Budget 2026/27
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Revenue		
5310 - Interest Earnings	\$ 60,000.00	\$ 40,000.00
Revenue Total	\$ 60,000.00	\$ 40,000.00

Personnel		
Personnel Total	\$ -	\$ -

Services and Supplies		
6951 - Administrative Fee	\$ 1,130.00	\$ 1,500.00
Services and Supplies Total	\$ 1,130.00	\$ 1,500.00

Capital		
8542 - Bob Kildee Playground Overhaul	\$ -	\$ 250,000.00
Capital Total	\$ -	\$ 250,000.00

Total Revenue	\$ 60,000.00	\$ 40,000.00
Total Expenses	\$ 1,130.00	\$ 251,500.00
Revenue minus Expenses	\$ 58,870.00	\$ (211,500.00)

PLEASANT VALLEY RECREATION AND PARK DISTRICT
2026/27 Annual Budget
Detail Worksheet

00 - Non Departmentalized	Department:	Division:
		490 - Park Impact Fees

Description	Quantity	Unit Price	Subtotal
Revenue			
5310 - Interest Earnings			
3.5% Projected	1	\$ 40,000.00	\$ 40,000.00
Total 5310 - Interest Earnings			\$ 40,000.00
Revenue Total			\$ 40,000.00

Services and Supplies			
6951 - Administrative Fee			
Administrative Fee	1	\$ 1,500.00	\$ 1,500.00
Total 6951 - Administrative Fee			\$ 1,500.00
Services and Supplies Total			\$ 1,500.00

Capital			
8542 - Bob Kildee Playground Overhaul			
Bob Kildee Playground Overhaul	1	\$ 250,000.00	\$ 250,000.00
8542 - Bob Kildee Playground Overhaul			\$ 250,000.00
Capital Total			\$ 250,000.00

Total Expenses	\$ 251,500.00
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Total Revenue	\$ 40,000.00
Total Expenses	\$ 251,500.00
Revenue Minus Expenses	\$ (211,500.00)

Pleasant Valley Recreation and Park District
2026/27 Budget
Fund 70 - Capital Projects Fund

Description	Two Year Prior Actual	One Year Prior Budget	Requested
Revenue			
5310 - Interest Earnings	\$ -	\$ 78,000.00	\$ 60,000.00
Revenue	\$ -	\$ 78,000.00	\$ 60,000.00
Capital			
8420 - Equip/Facility Replacement	\$ -	\$ 57,000.00	\$ 70,000.00
8517 - Community Center Alarm	\$ -	\$ 120,000.00	\$ -
8518 - Bob Kildee Parking Lot	\$ -	\$ 256,708.00	\$ -
8519 - Cam Grove Parking Lot	\$ -	\$ 70,000.00	\$ -
8521 - Dos Caminos Parking Lot	\$ -	\$ 39,592.00	\$ -
8532 - Carmenita Playground Replaceme	\$ -	\$ 250,000.00	\$ -
8533 - PVAC Window Wall Motors	\$ -	\$ 45,000.00	\$ -
8534 - Freedom Center Refurbishment	\$ -	\$ 100,000.00	\$ 90,000.00
8535 - Lokker Park B-Ball Court Resur	\$ -	\$ 12,533.00	\$ -
8536 - Springville Tennis Court Resur	\$ -	\$ 34,506.00	\$ -
8537 - Springville Upper P-Lot Resurf	\$ -	\$ 22,542.00	\$ -
8539 - Bob Kildee Tennis Court Resurf	\$ -	\$ -	\$ 120,000.00
8540 - PVAC Office AC	\$ -	\$ -	\$ 13,000.00
8541 - SC Office AC	\$ -	\$ -	\$ 7,000.00
8542 - Bob Kildee Playground Overhaul	\$ -	\$ -	\$ 300,000.00
Capital	\$ -	\$ 1,007,881.00	\$ 600,000.00
Revenue Total	\$ -	\$ 78,000.00	\$ 60,000.00
Expenses Total	\$ -	\$ 1,007,881.00	\$ 600,000.00
Revenue less Expenses	\$ -	\$ (929,881.00)	\$ (540,000.00)
Total Transfers In/(Out)			
9100 - Interfund Transfer In	\$ -	\$ 532,000.00	\$ 510,000.00
Total Transfers In/(Out)	\$ -	\$ 532,000.00	\$ 510,000.00
Total Estimated Fund Balance Increase/(Decrease)	\$ -	\$ (397,881.00)	\$ (30,000.00)

PLEASANT VALLEY RECREATION AND PARK DISTRICT
2026/27 Annual Budget
Account Summary

Department: 00 - Non Departmentalized	Division: 700 - Capital Improvement Fund
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Account Description	Final Budget 2025/26	Proposed Budget 2026/27
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Revenue		
5310 - Interest Earnings	\$ 78,000.00	\$ 60,000.00
Revenue Total	\$ 78,000.00	\$ 60,000.00

Personnel		
Personnel Total	\$ -	\$ -

Services and Supplies		
Services and Supplies Total	\$ -	\$ -

Capital		
8420 - Equip/Facility Replacement	\$ 57,000.00	\$ 70,000.00
8517 - Community Center Alarm	\$ 120,000.00	\$ -
8518 - Bob Kildee Parking Lot	\$ 256,708.00	\$ -
8519 - Cam Grove Parking Lot	\$ 70,000.00	\$ -
8521 - Dos Caminos Parking Lot	\$ 39,592.00	\$ -
8532 - Carmenita Playground Replaceme	\$ 250,000.00	\$ -
8533 - PVAC Window Wall Motors	\$ 45,000.00	\$ -
8534 - Freedom Center Refurbishment	\$ 100,000.00	\$ 90,000.00
8535 - Lokker Park B-Ball Court Resur	\$ 12,533.00	\$ -
8536 - Springville Tennis Court Resur	\$ 34,506.00	\$ -
8537 - Springville Upper P-Lot Resurf	\$ 22,542.00	\$ -
8539 - Bob Kildee Tennis Court Resurf	\$ -	\$ 120,000.00
8540 - PVAC Office AC	\$ -	\$ 13,000.00
8541 - SC Office AC	\$ -	\$ 7,000.00
8542 - Bob Kildee Playground Overhaul	\$ -	\$ 300,000.00
Capital Total	\$ 1,007,881.00	\$ 600,000.00

Total Revenue	\$ 78,000.00	\$ 60,000.00
Total Expenses	\$ 1,007,881.00	\$ 600,000.00
Revenue minus Expenses	\$ (929,881.00)	\$ (540,000.00)

Interfund Transfers In/(Out)		
9100 - Interfund Transfer In	\$ 532,000.00	\$ 510,000.00
Total Interfund Transfers In/(Out)	\$ 532,000.00	\$ 510,000.00

PLEASANT VALLEY RECREATION AND PARK DISTRICT
2026/27 Annual Budget
Detail Worksheet

Department: 00 - Non Departmentalized	Division: 700 - Capital Improvement Fund
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Description	Quantity	Unit Price	Subtotal
Revenue			
5310 - Interest Earnings			
3.5% Interest		1 \$ 60,000.00	\$ 60,000.00
Total 5310 - Interest Earnings		1 \$ 60,000.00	\$ 60,000.00
Revenue Total			\$ 60,000.00

Capital			
8534 - Freedom Center Refurbishment			
Freedom Center Refurbishment		1 \$ 90,000.00	\$ 90,000.00
Total 8534 - Freedom Center Refurbishment			\$ 90,000.00
8420 - Equip/Facility Replacement			
Emergency/Unanticipated		1 \$ 30,000.00	\$ 30,000.00
Vehicle Replacement		1 \$ 40,000.00	\$ 40,000.00
Total 8420 - Equip/Facility Replacement			\$ 70,000.00
8539 - Bob Kildee Tennis Court Resurf			
Bob Kildee Tennis Court Resurf		1 \$ 120,000.00	\$ 120,000.00
Total 8539 - Bob Kildee Tennis Court Resurf			\$ 120,000.00
8540 - PVAC Office AC			
PVAC Office AC		1 \$ 13,000.00	\$ 13,000.00
Total 8540 - PVAC Office AC			\$ 13,000.00
8541 - SC Office AC			
SC Office AC		1 \$ 7,000.00	\$ 7,000.00
Total 8541 - SC Office AC			\$ 7,000.00
8542 - Bob Kildee Playground Overhaul			
Bob Kildee Playground Overhaul		1 \$ 300,000.00	\$ 300,000.00
Total 8542 - Bob Kildee Playground Overhaul			\$ 300,000.00
Capital Total			\$ 600,000.00

Total Expenses	\$ 600,000.00
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Total Revenue	\$ 60,000.00
Total Expenses	\$ 600,000.00
Revenue Minus Expenses	\$ (540,000.00)

Interfund Transfers In/(Out)			
9100 - Interfund Transfer In			
Fund 10 Transfer In		1 \$ 510,000.00	\$ 510,000.00
Total 9100 - Interfund Transfer In		1 \$ 510,000.00	\$ 510,000.00
Interfund Transfers In/(Out)			\$ 510,000.00



Fiscal Year

2027-2031

Capital Improvement

Plan Proposal

LOCATION	PROJECT	Funding Source	2026/27	2027/28	2028/29	2029/30	2030/31
	ADA/Path of Travel	General Fund					
	Playground Relacement	General Fund	\$300,000	\$400,000	\$500,000	\$550,000	\$600,000
	Playground Relacement	Park Impact Fee Fund	\$250,000				
	Vehicle Replacement	General Fund	\$40,000	\$65,000	\$65,000	\$70,000	\$70,000
	Emergency Capital Fund	General Fund	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
	Tractor Replacement L-3350	General Fund			\$100,000		
Arneil Ranch							
	Parking Lot Slurry	General Fund			\$25,000		
Bob Kildee Community Park:							
	Tennis Court Resurfacing	General Fund	\$120,000				
	BBQ Replacement - Area 1	General Fund			\$20,000		
PVAC	Painting - Inside and Outside	General Fund			\$120,000		
PVAC	AC for Lobby/Office	General Fund	\$13,000				
Callegus Creek							
Camarillo Grove Park:							
	Parking Lot Slurry (+ADA)	General Fund		\$160,000			
	Playground (+ADA)	General Fund					
Nature Center	General Overhaul	Quimby Fund	\$350,000				
Charter Oaks							
	Walking Path (+ADA)	General Fund			\$125,000		
Community Center Park:							
	Multi-Generational Center	Quimby Fund	\$1,000,000				
Senior Center	AC For Office Space	General Fund	\$7,000				
Dos Caminos Park:							
	Park Renovation	Quimby Fund					
	Design	Quimby Fund	\$100,000				
	Construction	Quimby Fund		\$550,000			
Freedom Park:							

LOCATION	PROJECT	Funding Source	2026/27	2027/28	2028/29	2029/30	2030/31
480 Skyway Drive	Parking Lot Slurry - East End	General Fund		\$150,000			
Las Posas Equestrian							
	Arena Improvements (Sand, Railings)	General Fund		\$50,000			
Mission Oaks							
	Snack Bar/Restroom Replacement					\$650,000	
Springville Park							
Lower Section	Parking Lot Slurry	General Fund		\$45,000			
ANNUAL TOTAL							
			\$2,210,000	\$1,450,000	\$985,000	\$1,300,000	\$700,000
Number of Projects			10	8	8	4	3
General Fund			\$510,000	\$900,000	\$985,000	\$650,000	\$700,000
SitelogiQ Debt Service			\$605,104	\$466,808	\$263,803	\$275,135	\$275,135
COP PV Fields Debt Service			\$238,684	\$220,000	\$200,000	\$175,000	\$165,388
Total General Fund Capital + Debt Service			\$1,353,788	\$1,586,808	\$1,448,803	\$1,100,135	\$1,140,523
Park Impact Fee Fund			\$250,000	\$0	\$0	\$0	\$0
Quimby Fund			\$1,450,000	\$550,000	\$0	\$0	\$0