

**PLEASANT VALLEY RECREATION & PARK DISTRICT  
ADMINISTRATION OFFICE – CONFERENCE ROOM  
1605 E. BURNLEY ST., CAMARILLO, CALIFORNIA**

**FINANCE COMMITTEE  
AGENDA**

**Monday, April 20, 2026  
3:00 P.M.**

- 1. CALL TO ORDER**
- 2. APPROVAL OF AGENDA**
- 3. PUBLIC COMMENTS**
- 4. MARCH 2026 FINANCIALS**
- 5. RESERVE POLICY REVIEW**
- 6. PROPOSED FEE SCHEDULE UPDATES DISCUSSION**
- 7. CALPERS ADDITIONAL PAYMENT DISCUSSION**
- 8. ORAL DISCUSSION**
- 9. ADJOURNMENT**

**Note:** Written materials related to these agenda items are available for public inspection in the Office of the Clerk of the Board located at 1605 E. Burnley Street, Camarillo during regular business hours beginning the day preceding the Committee meeting.

**Announcement:** Should you need special assistance (i.e. a disability-related modification or accommodations) to participate in the Committee meeting or other District activities (including receipt of an agenda in an appropriate alternative format), as outlined in the Americans With Disabilities Act, or require further information, please contact the General Manager at 482-1996, extension 114. Please notify us 48 hours in advance to provide sufficient time to make a disability-related modification or reasonable accommodation.

# CASH REPORT

	3/31/2026 Balance	3/31/2025 Balance
<b>Restricted Funds</b>		
Debt Service - Restricted	\$ 667,769.18	\$ 158,251.75
457 Pension Trust Restricted	\$ 171,017.29	\$ 164,271.69
Cal CLASS/PW Quimby Fee - Restricted	\$ 3,944,099.05	\$ 4,138,136.28
VC Pool Quimby- Restricted	\$ 2,879,726.05	\$ 2,772,288.48
Park Impact Fees	\$ 2,289,857.46	\$ 2,160,405.69
<b>Total</b>	<b>\$ 9,952,469.03</b>	<b>\$ 9,393,353.89</b>
<b>Semi-Restricted Funds</b>		
Assessment	\$ 1,230,833.45	\$ 1,066,315.21
LAIF - Capital	\$ 1,724,327.82	\$ 1,587,644.19
PacWest/CalCLASS - Capital	\$ 2,149,034.17	\$ 2,062,852.80
Designated Project	\$ 230,484.00	\$ 230,484.00
Capital Reserves	\$ 500,000.00	\$ 500,000.00
Contingency - Dry Period	\$ 517,337.09	\$ 517,337.09
Contingency - Computer	\$ 40,000.00	\$ 40,000.00
Contingency - Repair/Oper/Admin	\$ 470,000.00	\$ 470,000.00
Contingency - Compensated Absences	\$ 150,000.00	\$ 150,000.00
Contingency - Vehicle Replacement	\$ 80,000.00	\$ 80,000.00
<b>Total</b>	<b>\$ 7,092,016.53</b>	<b>\$ 6,704,633.29</b>
<b>Unrestricted Funds</b>		
Contingency	\$ 6,716,341.76	\$ 6,396,642.25
General Fund Checking	\$ 445,831.24	\$ 385,440.71
<b>Total</b>	<b>\$ 7,162,173.00</b>	<b>\$ 6,782,082.96</b>
<b>Total of all Funds</b>	<b>\$ 24,206,658.56</b>	<b>\$ 22,880,070.14</b>

	4/15/2026 Balance	4/31/2025 Balance
<b>Restricted Funds</b>		
Debt Service - Restricted	\$ 667,769.18	\$ 158,803.12
457 Pension Trust Restricted	\$ 171,017.29	\$ 164,852.64
Cal CLASS/PW Quimby Fee - Restricted	\$ 3,942,736.05	\$ 4,051,770.12
VC Pool Quimby- Restricted	\$ 2,879,726.05	\$ 2,787,902.17
Park Impact Fees	\$ 2,289,857.46	\$ 2,168,188.94
<b>Total</b>	<b>\$ 9,951,106.03</b>	<b>\$ 9,331,516.99</b>
<b>Semi-Restricted Funds</b>		
Assessment	\$ 1,212,091.72	\$ 1,577,563.77
LAIF - Capital	\$ 1,724,327.82	\$ 1,621,041.18
PacWest/CalCLASS - Capital	\$ 2,149,034.17	\$ 2,070,227.96
Designated Project	\$ 230,484.00	\$ 230,484.00
Capital Reserves	\$ 500,000.00	\$ 500,000.00
Contingency - Dry Period	\$ 517,337.09	\$ 517,337.09
Contingency - Computer	\$ 40,000.00	\$ 40,000.00
Contingency - Repair/Oper/Admin	\$ 470,000.00	\$ 470,000.00
Contingency - Compensated Absences	\$ 150,000.00	\$ 150,000.00
Contingency - Vehicle Replacement	\$ 80,000.00	\$ 80,000.00
<b>Total</b>	<b>\$ 7,073,274.80</b>	<b>\$ 7,256,654.00</b>
<b>Unrestricted Funds</b>		
Contingency	\$ 6,516,341.76	\$ 5,919,397.82
General Fund Checking	\$ 358,002.39	\$ 3,296,842.51
<b>Total</b>	<b>\$ 6,874,344.15</b>	<b>\$ 9,216,240.33</b>
<b>Total of all Funds</b>	<b>\$ 23,898,724.98</b>	<b>\$ 25,804,411.32</b>

Pleasant Valley Recreation and Park District  
 Monthly AP, Payroll, Wire, Online Payment Report  
 March 2026

	Date	Amount	
Accounts Payables:	3/31/2026	\$ 568,660.07	
	<b>Total</b>	<b>\$ 568,660.07</b>	
Payroll (Total Cost):	3/12/2026	\$ 192,416.34	
	3/26/2026	\$ 191,399.87	
	<b>Total</b>	<b>\$ 383,816.21</b>	
Payroll AP Payments	3/4/2026	\$ 43,392.73	PERS Health Insurance Premium
	3/4/2026	\$ 3,360.38	Guardian
	3/4/2026	\$ 482.56	VSP
	3/4/2026	\$ 2,373.97	Hartford
	3/12/2026	\$ 22,043.15	CALPERS -Ret-PR 3/12/2026
	3/26/2026	\$ 22,107.99	CALPERS- Ret-PR-3/26/2026
	<b>Total</b>	<b>\$ 93,760.78</b>	
	<b>Grand Total</b>	<b>\$ 1,046,237.06</b>	

General Ledger  
10 - General Fund  
March 2026 75.0%

Account-Description	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
<b>Revenue</b>						
5110-5230 Tax Apportionment	\$ 15,160.39	\$ 5,003,400.43	\$ 5,306,515.08	\$ 9,236,500.00	\$ 3,929,984.92	57%
5310 - Interest Earnings	\$ 23,148.49	\$ 391,462.49	\$ 312,671.41	\$ 320,000.00	\$ 7,328.59	98%
5505 - Facility Cleaning Fee	\$ 695.80	\$ -	\$ 2,783.20	\$ -	\$ (2,783.20)	-
5506 - Park Patrol Citations	\$ 673.42	\$ 2,770.79	\$ 5,926.83	\$ 5,000.00	\$ (926.83)	119%
5508 - Bingo - Primary Revenue	\$ -	\$ 9,882.76	\$ -	\$ 3,600.00	\$ 3,600.00	0%
5509 - Excess Bingo Revenue	\$ -	\$ 919.05	\$ -	\$ -	\$ -	-
5510 - Contract Classes-Public Fees	\$ 16,574.45	\$ 174,140.30	\$ 150,330.55	\$ 215,763.00	\$ 65,432.45	70%
5511 - Public Fees	\$ 15,740.90	\$ 232,932.54	\$ 249,890.70	\$ 337,745.00	\$ 87,854.30	74%
5520 - Public Fees-Entry Fees	\$ 3,175.00	\$ 30,335.20	\$ 23,124.20	\$ 47,240.00	\$ 24,115.80	49%
5525 - Vending Concessions	\$ -	\$ 259.65	\$ 248.02	\$ 1,450.00	\$ 1,201.98	17%
5530 - Rental	\$ 68,435.50	\$ 617,299.79	\$ 559,976.84	\$ 772,640.30	\$ 212,663.46	72%
5535 - Cell Tower Revenue	\$ 10,678.53	\$ 127,622.03	\$ 103,878.27	\$ 171,863.00	\$ 67,984.73	60%
5540 - Parking Fees	\$ 2,837.80	\$ 23,800.95	\$ 20,921.99	\$ 23,000.00	\$ 2,078.01	91%
5550 - Dues	\$ -	\$ 125.00	\$ -	\$ -	\$ -	-
5551 - EV Charging Fees	\$ 815.00	\$ -	\$ 7,636.04	\$ 12,000.00	\$ 4,363.96	64%
5555 - Advertising Revenue	\$ -	\$ 6,625.00	\$ 3,825.00	\$ 6,000.00	\$ 2,175.00	64%
5558 - Sponsorships/Donations	\$ -	\$ 13,114.32	\$ 543.51	\$ 10,000.00	\$ 9,456.49	5%
5561 - Special Event	\$ 52,870.59	\$ 30,652.33	\$ 112,498.43	\$ 132,406.00	\$ 19,907.57	85%
5563 - Staffing Cost Recovery	\$ 753.00	\$ 46,997.75	\$ 34,036.00	\$ 46,110.00	\$ 12,074.00	74%
5564 - Special Event Permits	\$ 100.00	\$ 1,650.00	\$ 800.00	\$ -	\$ (800.00)	-
5566 - Security Services - Recovery	\$ -	\$ 5,145.00	\$ 4,000.00	\$ 8,000.00	\$ 4,000.00	50%
5570 - Contributions	\$ -	\$ 955.39	\$ 272.90	\$ -	\$ (272.90)	-
5573 - Grants	\$ -	\$ -	\$ 4,672.00	\$ 16,717.00	\$ 12,045.00	28%
5574 - Rebates Recieved	\$ -	\$ 102,572.00	\$ -	\$ -	\$ -	-
5575 - Other Misc Revenue	\$ 7,216.00	\$ 88,301.06	\$ 50,058.67	\$ 42,000.00	\$ (8,058.67)	119%
5576 - Restricted Donations	\$ -	\$ 19,172.64	\$ 1,500.00	\$ -	\$ (1,500.00)	-
5585 - Incentive Income	\$ 459.27	\$ 2,248.96	\$ 1,595.90	\$ 2,350.00	\$ 754.10	68%
5592 - FEMA Grant	\$ 6,773.38	\$ -	\$ 60,343.47	\$ -	\$ (60,343.47)	-
5600 - Reimbursement - ROPS	\$ -	\$ 561,451.71	\$ 614,773.82	\$ 614,774.00	\$ 0.18	100%
<b>Revenue</b>	\$ 226,107.52	\$ 7,493,837.14	\$ 7,632,822.83	\$ 12,025,158.30	\$ 4,392,335.47	63%
<b>YTD Comparison</b>			\$ 138,985.69			
<b>1111-Designated Projects Drawdown</b>	\$ -	\$ -	\$ -	\$ 198,000.00	\$ 198,000.00	0%
<b>Drawdown</b>	\$ -	\$ -	\$ -	\$ 198,000.00	\$ 198,000.00	0%
<b>YTD Comparison</b>			\$ -			
<b>Personnel</b>	\$ -	\$ -	\$ -	\$ -	\$ -	-
6100 - Full Time Salaries	\$ 258,327.84	\$ 2,190,672.93	\$ 2,347,875.05	\$ 3,409,438.44	\$ 1,061,563.39	69%
6101 - Overtime Salaries	\$ 1,167.52	\$ 15,552.04	\$ 14,445.69	\$ 21,500.00	\$ 7,054.31	67%
6105 - Car Allowance	\$ 461.52	\$ 4,384.44	\$ 4,384.44	\$ 6,000.00	\$ 1,615.56	73%
6108 - Cell Phone Allowance	\$ 1,448.00	\$ 12,286.00	\$ 13,704.36	\$ 18,589.00	\$ 4,884.64	74%
6110 - Part-Time Salaries	\$ 24,831.06	\$ 307,172.46	\$ 299,077.82	\$ 610,279.00	\$ 311,201.18	49%
6120 - Retirement	\$ 44,742.48	\$ 383,372.49	\$ 409,458.75	\$ 625,924.00	\$ 216,465.25	65%
6121 - 457 Pension	\$ 87.17	\$ 8,854.65	\$ 7,170.54	\$ 10,000.00	\$ 2,829.46	72%
6125 - Deferred Compensation	\$ 399.46	\$ 3,794.87	\$ 3,775.59	\$ 6,165.00	\$ 2,389.41	61%
6130 - Employee Insurance	\$ 38,328.42	\$ 303,847.71	\$ 312,790.23	\$ 467,432.00	\$ 154,641.77	67%
6131 - Med Ins.- Retirees	\$ -	\$ -	\$ -	\$ 16,683.00	\$ 16,683.00	0%
6140 - Workers Compensation	\$ 15,753.92	\$ 131,676.78	\$ 143,765.78	\$ 206,289.00	\$ 62,523.22	70%
6150 - Unemployment Insurance	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	0%
6170 - PERS Unfunded Liability	\$ -	\$ 515,039.00	\$ 570,318.00	\$ 657,229.00	\$ 86,911.00	87%
<b>Personnel</b>	\$ 385,547.39	\$ 3,876,653.37	\$ 4,126,766.25	\$ 6,065,528.44	\$ 1,938,762.19	68%
<b>YTD Comparison</b>			\$ 250,112.88			
<b>Services and Supplies</b>	\$ -	\$ -	\$ -	\$ -	\$ -	-
6210 - Telephone/Internet	\$ 1,062.69	\$ 17,638.15	\$ 13,942.17	\$ 23,860.00	\$ 9,917.83	58%
6220 - IT Services	\$ 4,886.49	\$ 53,612.54	\$ 55,517.20	\$ 67,317.00	\$ 11,799.80	82%
6230 - IT Hardware	\$ -	\$ 5,913.24	\$ 5,168.71	\$ 7,200.00	\$ 2,031.29	72%
6240 - Software Services	\$ 5,075.90	\$ 32,504.93	\$ 31,708.15	\$ 47,110.00	\$ 15,401.85	67%
6310 - Pool Chemicals	\$ 1,014.05	\$ 6,338.92	\$ 5,301.63	\$ 7,500.00	\$ 2,198.37	71%
6320 - Janitorial Supplies	\$ 384.63	\$ 49,627.12	\$ 46,994.61	\$ 73,200.00	\$ 26,205.39	64%
6330 - Kitchen Supplies	\$ -	\$ 158.79	\$ -	\$ 500.00	\$ 500.00	0%
6340 - Food Supplies	\$ 381.13	\$ 6,564.92	\$ 8,019.15	\$ 6,665.00	\$ (1,354.15)	120%
6350 - Water Maint & Service	\$ 114.34	\$ 468.41	\$ 606.10	\$ 908.00	\$ 301.90	67%
6360 - Laundry/Wash Service	\$ -	\$ 358.00	\$ 80.00	\$ 1,425.00	\$ 1,345.00	6%
6380 - Medical Supplies	\$ -	\$ -	\$ 63.53	\$ 1,115.00	\$ 1,051.47	6%
6410 - Insurance Liability	\$ -	\$ 424,116.00	\$ 411,735.00	\$ 530,145.00	\$ 118,410.00	78%
6500 - Equipment Maintenance	\$ -	\$ 1,755.58	\$ 53.57	\$ 2,500.00	\$ 2,446.43	2%
6510 - Fuel	\$ 5,242.64	\$ 43,917.10	\$ 38,071.22	\$ 60,250.00	\$ 22,178.78	63%
6520 - Vehicle Maintenance	\$ 5,330.67	\$ 35,183.18	\$ 24,825.95	\$ 46,620.00	\$ 21,794.05	53%
6610 - Building Repair	\$ 2,101.11	\$ 43,297.24	\$ 43,763.82	\$ 79,779.00	\$ 36,015.18	55%
6620 - HVAC Maintenance/Repairs	\$ -	\$ 5,015.79	\$ 348.98	\$ 9,000.00	\$ 8,651.02	4%
6630 - Playground Maintenance	\$ 3,334.89	\$ 10,869.70	\$ 22,599.62	\$ 35,000.00	\$ 12,400.38	65%
6650 - Deferred Maintenance	\$ -	\$ -	\$ -	\$ 180,000.00	\$ 180,000.00	0%

6710 - Grounds Maintenance	\$	4,764.30	\$	74,119.20	\$	57,836.27	\$	104,588.00	\$	46,751.73	55%
6730 - Contracted Pest Control	\$	1,200.00	\$	5,400.00	\$	8,400.00	\$	7,400.00	\$	(1,000.00)	114%
6740 - Rubbish & Refuse	\$	7,299.69	\$	60,917.60	\$	58,211.60	\$	101,332.00	\$	43,120.40	57%
6750 - Vandalism/Theft	\$	-	\$	-	\$	131.70	\$	1,500.00	\$	1,368.30	9%
6810 - Memberships	\$	65.00	\$	15,077.94	\$	7,470.00	\$	17,765.00	\$	10,295.00	42%
6910 - Office Supplies	\$	2,226.02	\$	11,878.72	\$	10,193.09	\$	34,595.00	\$	24,401.91	29%
6920 - Postage Expense	\$	7,283.72	\$	21,633.45	\$	22,474.98	\$	22,650.00	\$	175.02	99%
6930 - Advertising Expense	\$	-	\$	4,072.26	\$	225.00	\$	5,200.00	\$	4,975.00	4%
6940 - Printing Charges	\$	573.19	\$	5,603.84	\$	5,481.00	\$	12,797.00	\$	7,316.00	43%
6950 - Bank & Registration Fees	\$	2,239.28	\$	24,090.95	\$	21,557.73	\$	35,920.00	\$	14,362.27	60%
6960 - Approp Redev/Collection Fees	\$	1,200.03	\$	498,897.97	\$	543,904.38	\$	1,000,000.00	\$	456,095.62	54%
6980 - Minor Furn Fixture & Equip	\$	261.41	\$	9,729.37	\$	2,575.09	\$	9,137.00	\$	6,561.91	28%
7010 - Fingerprint Fees (HR)	\$	-	\$	576.00	\$	479.50	\$	3,360.00	\$	2,880.50	14%
7020 - Fire & Safety Insp Fees	\$	-	\$	328.80	\$	1,109.24	\$	6,372.00	\$	5,262.76	17%
7030 - Permit & Licensing Fees	\$	-	\$	4,080.57	\$	2,979.55	\$	8,708.00	\$	5,728.45	34%
7100 - Professional Services	\$	14,958.60	\$	54,972.73	\$	154,040.21	\$	241,705.00	\$	87,664.79	64%
7110 - Legal Services	\$	7,270.00	\$	23,557.87	\$	53,002.48	\$	96,000.00	\$	42,997.52	55%
7115 - Typeset and Print Services	\$	-	\$	20,460.39	\$	21,808.78	\$	38,100.00	\$	16,291.22	57%
7120 - Instructor Services	\$	11,776.25	\$	86,097.38	\$	102,833.55	\$	137,620.00	\$	34,786.45	75%
7125 - PERS Admin Fees	\$	39.65	\$	1,225.33	\$	993.93	\$	2,200.00	\$	1,206.07	45%
7130 - Audit Services	\$	-	\$	16,550.00	\$	15,350.00	\$	16,825.00	\$	1,475.00	91%
7140 - Medical & Health Svcs	\$	-	\$	2,044.49	\$	4,549.89	\$	11,000.00	\$	6,450.11	41%
7150 - Security Services	\$	385.50	\$	6,409.50	\$	6,888.50	\$	9,217.00	\$	2,328.50	75%
7160 - Entertainment Services	\$	-	\$	250.00	\$	200.00	\$	3,750.00	\$	3,550.00	5%
7180 - Business Services	\$	28,117.60	\$	106,946.63	\$	121,671.12	\$	185,623.00	\$	63,951.88	66%
7190 - Umpire/Referee Services	\$	-	\$	1,660.00	\$	1,635.00	\$	2,830.00	\$	1,195.00	58%
7210 - Subscriptions	\$	19.98	\$	262.66	\$	599.01	\$	3,130.00	\$	2,530.99	19%
7310 - Rents & Leases - Equip	\$	(23.64)	\$	19,175.85	\$	21,148.43	\$	52,830.00	\$	31,681.57	40%
7320 - Bldg/Field Leases & Rental	\$	-	\$	60.00	\$	-	\$	60.00	\$	60.00	0%
7410 - Division Supplies	\$	552.75	\$	29,246.88	\$	15,334.31	\$	42,770.00	\$	27,435.69	36%
7430 - Bingo Supplies	\$	-	\$	3,214.82	\$	-	\$	-	\$	-	-
7440 - Sporting Goods	\$	-	\$	4,888.99	\$	4,789.95	\$	11,780.00	\$	6,990.05	41%
7450 - Arts and Craft Supplies	\$	-	\$	431.86	\$	84.71	\$	2,025.00	\$	1,940.29	4%
7460 - Training Supplies	\$	540.47	\$	1,356.94	\$	540.47	\$	4,675.00	\$	4,134.53	12%
7500 - Small Tools	\$	358.33	\$	5,469.20	\$	3,975.01	\$	7,000.00	\$	3,024.99	57%
7510 - Safety Supplies	\$	-	\$	2,317.09	\$	897.12	\$	4,950.00	\$	4,052.88	18%
7610 - Uniform Allowance	\$	302.15	\$	15,970.30	\$	12,199.67	\$	18,100.00	\$	5,900.33	67%
7620 - Safety Clothing	\$	-	\$	3,448.33	\$	52.97	\$	1,200.00	\$	1,147.03	4%
7710 - Conference&Seminar Staff	\$	239.88	\$	7,464.74	\$	6,178.88	\$	20,307.00	\$	14,128.12	30%
7715 - Conference&Seminar Board	\$	-	\$	-	\$	2,043.99	\$	2,325.00	\$	281.01	88%
7720 - Conference&Seminar Travel Exp	\$	-	\$	3,479.21	\$	2,080.46	\$	10,030.00	\$	7,949.54	21%
7725 - Out of Town Travel Board	\$	-	\$	461.32	\$	1,171.35	\$	2,970.00	\$	1,798.65	39%
7730 - Private Vehicle Mileage	\$	50.99	\$	636.63	\$	298.19	\$	1,470.00	\$	1,171.81	20%
7750 - Buses/Excursions	\$	-	\$	4,652.85	\$	6,326.48	\$	10,950.00	\$	4,623.52	58%
7760 - Tuition/Book Reimbursement	\$	-	\$	-	\$	-	\$	4,000.00	\$	4,000.00	0%
7810 - Utilities - Gas	\$	5,817.24	\$	31,061.60	\$	33,534.04	\$	51,525.00	\$	17,990.96	65%
7820 - Utilities - Water	\$	28,775.71	\$	641,421.01	\$	633,080.39	\$	988,248.20	\$	355,167.81	64%
7830 - Utilities - Electric	\$	10,418.65	\$	150,273.88	\$	120,709.67	\$	197,500.00	\$	76,790.33	61%
7840 - Airport Assessment Exp	\$	-	\$	-	\$	-	\$	14,000.00	\$	14,000.00	0%
7910 - Awards and Certificates	\$	42.00	\$	5,737.18	\$	8,708.07	\$	20,690.00	\$	11,981.93	42%
7920 - Meals for Staff Training	\$	237.11	\$	994.42	\$	890.99	\$	3,000.00	\$	2,109.01	30%
7930 - Employee Morale	\$	-	\$	3,265.98	\$	1,978.62	\$	5,500.00	\$	3,521.38	36%
7950 - COP Debt - PV Fields	\$	-	\$	87,637.72	\$	-	\$	-	\$	-	-
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	\$	-	\$	-	\$	-	-
<b>Services and Supplies</b>	\$	165,920.40	\$	2,948,850.06	\$	2,811,424.78	\$	4,777,323.20	\$	1,965,898.42	59%
<b>YTD Comparison</b>					\$	(137,425.28)					
<b>Capital</b>	\$	-	\$	-	\$	-	\$	-	\$	-	-
8420 - Equip/Facility Replacement	\$	-	\$	53,459.91	\$	-	\$	-	\$	-	-
8507 - Lokker Playground	\$	-	\$	626,601.11	\$	-	\$	-	\$	-	-
8520 - Cam Grove BBQ	\$	-	\$	33,345.00	\$	-	\$	-	\$	-	-
8525 - Calleguas Playground	\$	-	\$	41,744.22	\$	-	\$	-	\$	-	-
8527 - PV Field VFD Replacement	\$	-	\$	40,226.48	\$	-	\$	-	\$	-	-
8530 - Quito Playground	\$	-	\$	67,833.31	\$	-	\$	-	\$	-	-
8531 - Bob Kildee Windscreens	\$	-	\$	-	\$	680.00	\$	680.00	\$	-	100%
<b>Capital</b>	\$	-	\$	863,210.03	\$	680.00	\$	680.00	\$	-	100%
<b>YTD Comparison</b>					\$	(862,530.03)					
<b>Total Expenses</b>	\$	551,467.79	\$	7,688,713.46	\$	6,938,871.03	\$	10,843,531.64	\$	3,904,660.61	64%
<b>YTD Comparison</b>					\$	(749,842.43)					
<b>Total Non-Capital Expenses</b>	\$	551,467.79	\$	6,825,503.43	\$	6,938,191.03	\$	10,842,851.64	\$	3,904,660.61	64%
<b>YTD Comparison</b>					\$	112,687.60					
<b>Interfund Transfers Out</b>											
Capital Fund 70 Transfer Out	\$	-	\$	-	\$	532,000.00	\$	532,000.00	\$	-	100%
Debt Service Fund 15 Transfer Out	\$	-	\$	-	\$	828,409.50	\$	828,360.00	\$	-	100%

<b>Interfund Transfers Out</b>	\$	-	\$	-	\$	1,360,409.50	\$	1,360,360.00	\$	-	100%
<b>YTD Comparison</b>					\$	1,360,409.50					
<b>Revenue plus Drawdown Total</b>	\$	226,107.52	\$	7,493,837.14	\$	7,632,822.83	\$	12,223,158.30	\$	4,590,335.47	62%
<b>Expense plus Transfers Out Total</b>	\$	551,467.79	\$	7,688,713.46	\$	8,299,280.53	\$	12,203,891.64	\$	3,904,660.61	68%
<b>YTD Revenue-Expenses</b>			\$	(194,876.32)	\$	(666,457.70)					
<b>YTD Comparison</b>					\$	(471,581.38)					

General Ledger  
15 - Debt Services  
March 2026 75.0%

Account-Description	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
<b>Interfund Transfers In</b>						
General Fund 10 Transfer	\$ -	\$ -	\$ 828,409.50	\$ 828,360.00	\$ -	100%
Assessment Fund 15 Transfer	\$ -	\$ -	\$ 525,000.00	\$ 525,000.00	\$ -	100%
<b>Interfund Transfers In</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,353,409.50</b>	<b>\$ 1,353,360.00</b>	<b>\$ -</b>	<b>100%</b>
<b>YTD Comparison</b>			<b>\$ 1,353,409.50</b>			
<b>Services and Supplies</b>						
7950 - COP Debt - PV Fields	\$ -	\$ -	\$ 553,695.64	\$ 753,419.00	\$ 199,723.36	73%
7951 - ELPA Energy Services Project	\$ -	\$ -	\$ 301,157.60	\$ 599,941.00	\$ 298,783.40	50%
<b>Services and Supplies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 854,853.24</b>	<b>\$ 1,353,360.00</b>	<b>\$ 498,506.76</b>	<b>63%</b>
<b>YTD Comparison</b>			<b>\$ 854,853.24</b>			
<b>Total Expenses</b>						
<b>Total Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 854,853.24</b>	<b>\$ 1,353,360.00</b>	<b>\$ 498,506.76</b>	<b>63%</b>
<b>YTD Comparison</b>			<b>\$ 854,853.24</b>			
<b>Revenue plus Transfers In Total</b>						
<b>Revenue plus Transfers In Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,353,409.50</b>	<b>\$ 1,353,360.00</b>	<b>\$ -</b>	<b>100%</b>
<b>Expenses Total</b>						
<b>Expenses Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 854,853.24</b>	<b>\$ 1,353,360.00</b>	<b>\$ 498,506.76</b>	<b>63%</b>
<b>YTD Revenue-Expenses</b>						
<b>YTD Revenue-Expenses</b>		<b>\$ -</b>	<b>\$ 498,556.26</b>			
<b>YTD Comparison</b>			<b>\$ 498,556.26</b>			

General Ledger  
20 - Assessment Fund  
March 2026 75.0%

Account-Description	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
<b>Revenue</b>						
	\$ -	\$ -	\$ -	\$ -	\$ -	-
5310 - Interest Earnings	\$ 3,960.07	\$ 36,633.76	\$ 52,395.05	\$ 25,000.00	\$ (27,395.05)	210%
5500 - Assessment Revenue	\$ 1,654.72	\$ 758,920.22	\$ 792,219.16	\$ 1,393,438.00	\$ 601,218.84	57%
<b>Revenue</b>	\$ 5,614.79	\$ 795,553.98	\$ 844,614.21	\$ 1,418,438.00	\$ 573,823.79	60%
<b>YTD Comparison</b>			\$ 49,060.23			
<b>Services and Supplies</b>	\$ -	\$ -	\$ -	\$ -	\$ -	-
6709 - Incidental Costs - Assess	\$ 7,188.00	\$ 17,545.89	\$ 18,969.64	\$ 19,444.00	\$ 474.36	98%
6710 - Grounds Maintenance	\$ 9,465.32	\$ 42,494.08	\$ 14,202.80	\$ 78,294.00	\$ 64,091.20	18%
6719 - Tree Care	\$ 4,960.00	\$ 99,274.71	\$ 88,255.00	\$ 120,000.00	\$ 31,745.00	74%
6720 - Contracted LS Services	\$ 49,883.77	\$ 372,562.31	\$ 381,313.02	\$ 603,748.00	\$ 222,434.98	63%
6722 - Park Amenities - Assess	\$ 35,217.07	\$ 59,944.92	\$ 43,700.45	\$ 44,000.00	\$ 299.55	99%
6750 - Vandalism/Theft	\$ -	\$ -	\$ -	\$ 70.00	\$ 70.00	0%
6960 - Approp Redev/Collection Fees	\$ -	\$ 1,892.17	\$ 1,971.24	\$ 10,000.00	\$ 8,028.76	20%
7950 - COP Debt - PV Fields	\$ -	\$ 460,554.69	\$ -	\$ -	\$ -	-
<b>Services and Supplies</b>	\$ 106,714.16	\$ 1,054,268.77	\$ 548,412.15	\$ 875,556.00	\$ 327,143.85	63%
<b>YTD Comparison</b>			\$ (505,856.62)			
<b>Total Expenses</b>	\$ 106,714.16	\$ 1,054,268.77	\$ 548,412.15	\$ 875,556.00	\$ 327,143.85	63%
<b>YTD Comparison</b>			\$ (505,856.62)			
<b>Interfund Transfers Out</b>						
Debt Service Fund 15 Transfer Out	\$ -	\$ -	\$ 525,000.00	\$ 525,000.00	\$ -	100%
<b>Interfund Transfers Out</b>	\$ -	\$ -	\$ 525,000.00	\$ 525,000.00	\$ -	100%
<b>YTD Comparison</b>			\$ 525,000.00			
<b>Revenue Total</b>	\$ 5,614.79	\$ 795,553.98	\$ 844,614.21	\$ 1,418,438.00	\$ 573,823.79	60%
<b>Expense plus Transfers Out Total</b>	\$ 106,714.16	\$ 1,054,268.77	\$ 1,073,412.15	\$ 1,400,556.00	\$ 327,143.85	77%
<b>YTD Revenue-Expenses-Transfers Out</b>		\$ (258,714.79)	\$ (228,797.94)			
<b>YTD Comparison</b>			\$ 29,916.85			

General Ledger  
30 - Park Dedication Fund  
March 2026 75.0%

Account-Description	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
<b>Revenue</b>						
	\$ -	\$ -	\$ -	\$ -	\$ -	-
5310 - Interest Earnings	\$ 10,996.87	\$ 236,283.35	\$ 167,458.06	\$ 160,000.00	\$ (7,458.06)	105%
<b>Revenue</b>	\$ 10,996.87	\$ 236,283.35	\$ 167,458.06	\$ 160,000.00	\$ (7,458.06)	105%
<b>YTD Comparison</b>			\$ (68,825.29)			
<b>Capital</b>						
	\$ -	\$ -	\$ -	\$ -	\$ -	-
8493 - Pickleball Sports Complex	\$ 32,288.81	\$ 57,131.83	\$ 112,009.24	\$ 1,050,000.00	\$ 937,990.76	11%
8504 - Multi-Generation Center	\$ -	\$ -	\$ -	\$ 1,000,000.00	\$ 1,000,000.00	0%
8511 - Auditorium/SC ADA Improvements	\$ -	\$ 340,775.98	\$ -	\$ -	\$ -	-
8513 - Community Ctr/Classroom Enhanc	\$ -	\$ 87,065.62	\$ 31,310.95	\$ 140,000.00	\$ 108,689.05	22%
8529 - Freedom Park ADA Bathroom	\$ 1,104.78	\$ 632.41	\$ 6,475.69	\$ 400,000.00	\$ 393,524.31	2%
8538 - Dos Caminos Refurbishment	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	0%
<b>Capital</b>	\$ 33,393.59	\$ 485,605.84	\$ 149,795.88	\$ 2,690,000.00	\$ 2,540,204.12	6%
<b>YTD Comparison</b>			\$ (335,809.96)			
<b>Total Expenses</b>	\$ 33,393.59	\$ 485,605.84	\$ 149,795.88	\$ 2,690,000.00	\$ 2,540,204.12	6%
<b>YTD Comparison</b>			\$ (335,809.96)			
<b>Revenue Total</b>	\$ 10,996.87	\$ 236,283.35	\$ 167,458.06	\$ 160,000.00	\$ (7,458.06)	105%
<b>Expenses Total</b>	\$ 33,393.59	\$ 485,605.84	\$ 149,795.88	\$ 2,690,000.00	\$ 2,540,204.12	6%
<b>YTD Revenue-Expenses</b>		\$ (249,322.49)	\$ 17,662.18			
<b>YTD Comparison</b>			\$ 266,984.67			

Date Received	Amount	Amount Earmarked	Developer	Amount Expended	Balance	Allocation Date
8/8/2016	\$ 2,649,209.00	\$ 3,200,000.00	Comstock/Elacora Mission Oaks	\$ 2,237,899.64	\$ 411,309.36	8/8/2021
8/10/2016	\$ 474,353.00	\$ 629,500.00	KB Homes	\$ 436,624.00	\$ 37,729.00	8/10/2021
3/6/2019	\$ 35,242.00	\$ 70,484.00	Habitat for Humanity	\$ -	\$ 35,242.00	9/17/2024
11/21/2019	\$ 1,264,500.00	\$ 1,500,000.00	Shea Homes	\$ 47,528.10	\$ 1,216,971.90	11/21/2024
7/29/2022	\$ 2,840,447.45	\$ -	Williams Homes	\$ -	\$ 2,840,447.45	7/29/2027
8/5/2022	\$ 347,625.00	\$ -	Somis Ranch Phase 1	\$ -	\$ 347,625.00	8/5/2027
10/20/2022	\$ 278,100.00	\$ -	Somis Ranch Phase 2	\$ -	\$ 278,100.00	10/20/2027
3/15/2023	\$ 313,508.00	\$ -	Barry 60 LP	\$ -	\$ 313,508.00	3/15/2028
	\$ 1,342,892.39	\$ -	Interest Account	\$ -	\$ 1,342,892.39	
<b>Total</b>	<b>\$ 12,433,687.79</b>	<b>\$ 8,392,685.95</b>		<b>\$ 5,609,862.69</b>	<b>\$ 6,823,825.10</b>	

Developer	Project				Quimby Funds			GL Code		
	No.	Location	Description	Budgeted	Expended	Awarded	Balance	Committed Date	Allocation Date	Assigned
<b>ELACORA MISSION OAKS</b>										
	1	Encanto	Playground Equipment Installation		\$ 189,887.74	\$ 2,649,209.00	\$ 2,649,209.00		8/8/2021	
Budget Allocation 11/5/2020	2	Arneill Rch Pk	Arneill Ranch Park Renovation	\$ 1,500,000.00	\$ 1,496,641.96		\$ 2,459,321.26	11/3/2016		8464
Budget Allocation 7/7/2021	3		Freedom Pickleball Courts	\$ 1,400,000.00	\$ 551,369.94		\$ 411,309.36	11/5/2020		8493
	4		Camarillo Nature Center	\$ 300,000.00	\$ -		\$ 411,309.36			
	5		Freedom Park Landscape and Walking Path		\$ -		\$ 411,309.36			
			Freedom Baseball Fields		\$ -		\$ 411,309.36			
				\$ 3,200,000.00	\$ 2,237,899.64		\$ 411,309.36			
<b>KB HOMES</b>										
	1	Valle Lindo	Valle Lindo RR/Pavilion*	\$ 425,000.00	\$ 32,368.30	\$ 474,353.00	\$ 474,353.00		8/10/2021	
Public Hearing 7/5/2018	2	Mel Vincent	Mel Vincent Park Restrooms	\$ 139,500.00	\$ 166,253.78		\$ 441,984.70			8444
Public Hearing 7/5/2018	3	Nancy Bush	Nancy Bush Pavilion	\$ 65,000.00	\$ 31,537.74		\$ 275,730.92			8460
	4		Community Center Classroom and Auditorium Enhancements		\$ 206,464.18		\$ 244,193.18			8447
	5		Dos Caminos Expansion and ADA		\$ -		\$ 37,729.00			8513
				\$ 629,500.00	\$ 436,624.00		\$ 37,729.00			
<b>HABITAT FOR HUMANITY</b>										
	1		Community Center Improvements	\$ 35,242.00	\$ -	\$ 35,242.00	\$ 35,242.00		9/17/2024	
Public Hearing 3/6/2024	2		Freedom Pickleball Courts	\$ 35,242.00	\$ -		\$ 35,242.00			
					\$ -		\$ 35,242.00			
				\$ 70,484.00	\$ -		\$ 35,242.00			
<b>SHEA HOMES</b>										
	1		Multi-Use Gymnasium	\$ 1,000,000.00	\$ -	\$ 1,264,500.00	\$ 1,264,500.00		11/21/2024	
Public Hearing 7/5/2023	2		Freedom Park ADA Bathroom	\$ 500,000.00	\$ 47,528.10		\$ 1,264,500.00	7/5/2023		8504
	3		Freedom Park Improvements		\$ -		\$ 1,216,971.90	11/4/2024		8529
	4		Community Center Improvements		\$ -		\$ 1,216,971.90	11/4/2024		
	5				\$ -		\$ 1,216,971.90			
					\$ -		\$ 1,216,971.90			
				\$ 1,500,000.00	\$ 47,528.10		\$ 1,216,971.90			
<b>Williams Homes</b>										
						\$ 2,840,447.45	\$ 2,840,447.45		7/29/2027	
<b>Somis Ranch Phase 1</b>										
						\$ 347,625.00	\$ 347,625.00		8/5/2027	
<b>Somis Ranch Phase 2</b>										
						\$ 278,100.00	\$ 278,100.00		10/20/2027	
<b>Barry 60 LP</b>										
						\$ 313,508.00	\$ 313,508.00		3/15/2028	
<b>Interest</b>										
						\$ 1,342,892.39	\$ 1,342,892.39			
<b>Grand Total</b>										
				\$ 8,052,196.25	\$ 5,609,862.69	\$ 12,433,687.79	\$ 6,823,825.10			

General Ledger  
40 - Park Impact Fees Fund  
March 2026 75.0%

Account-Description	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
<b>Revenue</b>						
	\$ -	\$ -	\$ -	\$ -	\$ -	-
5310 - Interest Earnings	\$ 7,112.55	\$ 78,676.12	\$ 67,444.65	\$ 60,000.00	\$ (7,444.65)	112%
5450 - Park Impact Fees	\$ 13,914.72	\$ 28,178.55	\$ 38,472.68	\$ -	\$ (38,472.68)	-
<b>Revenue</b>	\$ 21,027.27	\$ 106,854.67	\$ 105,917.33	\$ 60,000.00	\$ (45,917.33)	177%
<b>YTD Comparison</b>			\$ (937.34)			
<b>Services and Supplies</b>						
	\$ -	\$ -	\$ -	\$ -	\$ -	-
6951 - Administrative Fee	\$ -	\$ 72,572.75	\$ -	\$ 1,130.00	\$ 1,130.00	0%
<b>Services and Supplies</b>	\$ -	\$ 72,572.75	\$ -	\$ 1,130.00	\$ 1,130.00	0%
<b>YTD Comparison</b>			\$ (72,572.75)			
<b>Total Expenses</b>	\$ -	\$ 72,572.75	\$ -	\$ 1,130.00	\$ 1,130.00	0%
<b>YTD Comparison</b>			\$ (72,572.75)			
<b>Revenue Total</b>	\$ 21,027.27	\$ 106,854.67	\$ 105,917.33	\$ 60,000.00	\$ (45,917.33)	177%
<b>Expenses Total</b>	\$ -	\$ 72,572.75	\$ -	\$ 1,130.00	\$ 1,130.00	0%
<b>YTD Revenue-Expenses</b>		\$ 34,281.92	\$ 105,917.33			
<b>YTD Comparison</b>			\$ 71,635.41			

Pleasant Valley Recreation and Park District  
Park Impact Fee's Collected  
March 2026

<b>FY2022</b>				
<b>Date Received</b>	<b>Amount</b>	<b>Applicant</b>	<b>Project</b>	
10/28/2021	\$ 158.40	Square One Arch	Messner Filtration	
12/20/2021	\$ 6,983.00	Art Wahl	Stern Residence	
12/21/2021	\$ 158,222.80	Levon Ghukasyan	Village at the Park	
3/23/2022	\$ 6,983.00	Crestview Ranch	Spanish Hills Estates	
<b>FY 2022 Total Received</b>	<b>\$ 172,347.20</b>			
<b>FY 2022 Interest Earned</b>	<b>\$ 11.90</b>			
<b>PVRPD Administrative Fee</b>	<b>\$ (3,446.94)</b>			
<b>City Administrative Fee</b>	<b>\$ (3,446.94)</b>			
<b>FY2023</b>				
<b>Date Received</b>	<b>Amount</b>	<b>Applicant</b>	<b>Project</b>	
9/29/2022	\$ 218.40	Raymond Dickerhoff	Wedgewood Weddings	
1/10/2023	\$ 7,712.79	Travis Rodriguez	Jenkins Residence	
3/6/2023	\$ 7,712.79	Michael Dubin	600 Corte Corride	
4/25/2023	\$ 187.98	Daiva McBride	House of Bamboo	
4/28/2023	\$ 7,712.79	Phineas Turner	RPD-206	
5/4/2023	\$ 69.81	Sustainability Engineering Group	Ralph's Fuel Center	
5/24/2023	\$ 17,511.56	RJ Rieves	Rexford Ind.	
<b>FY 2023 Total Received</b>	<b>\$ 41,126.12</b>			
<b>FY 2023 Interest Earned</b>	<b>\$ 5,998.78</b>			
<b>PVRPD Administrative Fee</b>	<b>\$ (981.42)</b>			
<b>City Administrative Fee</b>	<b>\$ (981.42)</b>			
<b>FY2024</b>				
<b>Date Received</b>	<b>Amount</b>	<b>Applicant</b>	<b>Project</b>	
9/7/2023	\$ 1,771,314.00	Grant Williams	RPD-201 Camino Ruiz	
11/30/2023	\$ 2,060.00	Dillon Merchant	Chick Fil-A	
3/5/2024	\$ 660.00	Mahdi Rezvan	Arneill Pharmacy	
3/18/2024	\$ 18,577.89	Robert Goetsch	IPD-405	
3/26/2024	\$ 21,706.91	Charles Sandlin	Gleson/Dawson Self Storage	
<b>FY 2024 Total Received</b>	<b>\$ 1,814,318.80</b>			
<b>FY 2024 Interest Earned</b>	<b>\$ 93,232.69</b>			
<b>PVRPD Administrative Fee</b>	<b>\$ (36,286.37)</b>			
<b>City Administrative Fee</b>	<b>\$ (36,286.38)</b>			
<b>FY2025</b>				
<b>Date Received</b>	<b>Amount</b>	<b>Applicant</b>	<b>Project</b>	
7/19/2024	\$ 8,159.33	Connor Christ	PR-1061	
7/19/2024	\$ 8,159.33	Travis Rodriguez	PR-1062	
7/19/2024	\$ 8,159.33	Connor Christ	PR-1063	
10/28/2024	\$ 80.36	Rick Morga	IPD-258TI	
11/25/2024	\$ 3,405.87	Texas Roadhouse	CPD-256	
2/14/2025	\$ 8,159.33	Don Gordon	PR-1065	
<b>FY 2025 Total Received</b>	<b>\$ 36,123.55</b>			
<b>FY 2025 Interest Earned</b>	<b>\$ 102,210.56</b>			
<b>FY2026</b>				
<b>Date Received</b>	<b>Amount</b>	<b>Applicant</b>	<b>Project</b>	
7/1/2025	\$ 9,513.80	Sean Trujillo	HTE 24-304	
9/2/2025	\$ 8,955.84	GT Camarillo Owners,LLC	IPD-413	
10/3/2025	\$ 6,088.32	Sarah Bertis	CostCo Fuel	
3/20/2026	\$ 12,611.52	Robert Goetsch	IPD-409	
3/24/2026	\$ 1,303.20	Hiji Investment Co	CPD-255	
<b>YTD Received</b>	<b>\$ 38,472.68</b>			
<b>YTD Interest Earned</b>	<b>\$ 67,444.65</b>			
<b>Balance as of 3/31/2026</b>	<b>\$ 2,289,857.46</b>			
<b>Interest Balance as of 3/31/2026</b>	<b>\$ 268,898.58</b>			

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

General Ledger  
70 - Capital Projects Fund  
March 2026 75.0%

Account-Description	Period Amount	One Year Prior Actual	Year to Date	Budget	Budget Remaining	% of Budget Used
<b>Revenue</b>						
5310 - Interest Earnings	\$ 6,736.21	\$ -	\$ 63,880.87	\$ 78,000.00	\$ 14,119.13	82%
<b>Revenue</b>	\$ 6,736.21	\$ -	\$ 63,880.87	\$ 78,000.00	\$ 14,119.13	82%
<b>YTD Comparison</b>			\$ 63,880.87			
<b>Interfund Transfers In</b>						
General Fund 10 Transfer In	\$ -	\$ -	\$ 532,000.00	\$ 532,000.00	\$ -	100%
<b>Interfund Transfers In</b>	\$ -	\$ -	\$ 532,000.00	\$ 532,000.00	\$ -	100%
<b>YTD Comparison</b>			\$ 532,000.00			
<b>Capital</b>						
8420 - Equip/Facility Replacement	\$ -	\$ -	\$ 56,562.93	\$ 57,000.00	\$ 437.07	99%
8516 - Electric Vehicle Chargers	\$ 123.57	\$ -	\$ 2,608.49	\$ -	\$ (2,608.49)	-
8517 - Community Center Alarm	\$ -	\$ -	\$ 23.50	\$ 120,000.00	\$ 119,976.50	0%
8518 - Bob Kildee Parking Lot	\$ 116,849.76	\$ -	\$ 256,811.62	\$ 256,708.00	\$ (103.62)	100%
8519 - Cam Grove Parking Lot	\$ -	\$ -	\$ 3,625.32	\$ 70,000.00	\$ 66,374.68	5%
8521 - Dos Caminos Parking Lot	\$ -	\$ -	\$ 17,601.95	\$ 39,592.00	\$ 21,990.05	44%
8532 - Carmenita Playground Replaceme	\$ 1,084.00	\$ -	\$ 159,056.55	\$ 250,000.00	\$ 90,943.45	64%
8533 - PVAC Window Wall Motors	\$ -	\$ -	\$ 39,297.08	\$ 45,000.00	\$ 5,702.92	87%
8534 - Freedom Center Refurbishment	\$ 4,000.00	\$ -	\$ 4,000.00	\$ 100,000.00	\$ 96,000.00	4%
8535 - Lokker Park B-Ball Court Resur	\$ -	\$ -	\$ 12,533.50	\$ 12,533.00	\$ (0.50)	100%
8536 - Springville Tennis Court Resur	\$ -	\$ -	\$ 34,506.49	\$ 34,506.00	\$ (0.49)	100%
8537 - Springville Upper P-Lot Resurf	\$ -	\$ -	\$ 22,542.00	\$ 22,542.00	\$ -	100%
<b>Capital</b>	\$ 122,057.33	\$ -	\$ 609,169.43	\$ 1,007,881.00	\$ 398,711.57	60%
<b>YTD Comparison</b>			\$ 609,169.43			
<b>Total Expenses</b>	\$ 122,057.33	\$ -	\$ 609,169.43	\$ 1,007,881.00	\$ 398,711.57	60%
<b>YTD Comparison</b>			\$ 609,169.43			
<b>Revenue plus Transfers In Total</b>	\$ 6,736.21	\$ -	\$ 595,880.87	\$ 610,000.00	\$ 14,119.13	98%
<b>Expenses Total</b>	\$ 122,057.33	\$ -	\$ 609,169.43	\$ 1,007,881.00	\$ 398,711.57	60%
<b>YTD Revenue-Expenses</b>			\$ (13,288.56)			
<b>YTD Comparison</b>			\$ (13,288.56)			

Investment Rate Report

March 2026

**California CLASS**

Investment Name	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25
<b>California CLASS</b>	5.00%	4.83%	4.63%	4.42%	4.41%	4.39%	4.39%	4.35%	4.34%
	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26
<b>California CLASS</b>	4.34%	4.32%	4.27%	4.19%	4.04%	3.88%	3.88%	3.74%	3.70%

- Rates are the average monthly rate of return

**Ventura County Pool**

Investment Name	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25
<b>Ventura County Pool</b>	4.47%	4.58%	4.51%	4.46%	4.58%	4.38%	4.34%	4.28%	4.31%
	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26
<b>Ventura County Pool</b>	4.23%	4.21%	4.23%	4.18%	4.17%	4.01%	3.94%	4.03%	3.85%

**Local Agency Investment Fund (LAIF)**

Investment Name	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25
<b>Local Agency Investment Fund (LAIF)</b>	4.52%	4.48%	4.43%	4.37%	4.33%	4.31%	4.28%	4.27%	4.27%
	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26
<b>Local Agency Investment Fund (LAIF)</b>	4.26%	4.25%	4.21%	4.15%	4.10%	4.03%	3.93%	3.87%	3.83%

**Banc of California**

Investment Name	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25
<b>Banc of California</b>	0.31%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%
	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26
<b>Banc of California</b>	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%	0.30%

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

**TO: FINANCE COMMITTEE**

**FROM: MARY OTTEN, GENERAL MANAGER  
By: Justin Kiraly, Assistant General Manager**

**DATE: April 20, 2026**

**SUBJECT: REVIEW AND DIRECTON OF ANY POTENTIAL  
CHANGES TO THE DISTRICT RESERVES POLICY**

**BACKGROUND**

The District’s current reserve policy was adopted on September 1, 2021. It is best practice to review policies every 3-5 years, to see if there are any necessary changes that should be made. A review also provides Staff and Board Members an opportunity to discuss any situations or opportunities that may need attention. The current District Reserves Policy has set the following:

<b>ALL RESERVE FUNDS</b>		
<b><u>Reserve Type</u></b>	<b><u>Annual Contribution</u></b>	<b><u>Maximum Balance</u></b>
Vehicle Fleet Reserve	\$15,000	\$80,000
Computer Hardware Reserve	\$8,000	\$40,000
Dry Period Reserve	\$ 24,152 (FY21-22)	\$ 415,152 (FY21-22)
PVRPD Capital Improvements Reserve	\$75,000	\$500,000
PVPRD Repair/Operations & Administrative Operations Reserve	\$500,000	\$2,075,759 (FY21-22)
Compensated Absences Reserve	\$25,000	\$ 112,707 (6/30/2020 Audit)
<b>TOTAL</b>	<b>\$647,152</b>	<b>\$3,223,618</b>

The Dry Period Reserve is 5% of operating expenditures for the budget year to address the time between tax apportionments, the Repair and Operations Reserve is equivalent to 3 months of operational expenditures for any cash shortfalls, and the Compensated Absences Reserve is based on a 3-year average calculated after each audit. These reserve amounts will fluctuate each year.

**ANALYSIS**

Current dedicated reserves for the District sit at:

<b>Vehicle</b>	\$	80,000
<b>Computer</b>	\$	40,000
<b>Dry (5% Operating)</b>	\$	517,337
<b>Reserve Capital</b>	\$	500,000
<b>Rep/Op/Admin</b>	\$	470,000
<b>Comp Abs</b>	\$	150,000

With undedicated operating funds at \$7,806,889 and undedicated capital funds at \$4,064,293. The Finance Committee may consider several items: potential increases to annual contributions or maximum balances; allocating interest earned to the dedicated balances even if it exceeds the policy's maximum; reviewing reserve types with the potential to eliminate or add, as well as any other discussion topics that may come up.

At this time, Staff would like to recommend the addition of language to allow interest earned to exceed maximum balances.

Staff would also like to suggest the consideration of pooling the Dry Period and the Repair/Operations & Administrative Operations Reserve. The current intent of the Dry Period reserve is to have cash available for the period of time between the District receiving tax apportionments in April and December, while the Repair/Operations & Administrative Operations Reserve would provide the District with cash during periods of uncertainty/shortfalls. Since these two reserves service a situation where normal operations are at risk of being disrupted, staff recommends combining the two into one reserve called Operating Reserve Fund, with the purpose "to ensure cash resources are available to fund necessary daily administration and operations expenses to include coverage of any shortfall due to the timing of the tax apportionment." These funds will be used only for approved budgeted expenses in times of cash shortfalls and uncertainty.

### **FISCAL IMPACT**

Depending on the decisions of the Finance Committee and Full Board, the fiscal impact would be potential increases or reductions in reserve balances.

If the Board ultimately approved only the allowance of interest earned to exceed maximum balances, then there would be a slight decrease in the interest earned allocated to undedicated operating funds and an increase in reserve balances each month. Should any designated reserve not meet the maximum level established by the Board, interest earnings will be allocated to that specific reserve until the maximum is achieved. If the Board ultimately approves allowing interest earnings to be applied in excess of established maximum balances, this would result in a slight decrease in interest revenue allocated to undesignated operating funds and a corresponding increase in reserve balances on a monthly basis.

### **RECOMMENDATION**

Staff recommend that the Finance Committee provide direction on any potential changes to the Reserve Policy to bring to the next committee meeting.

### **ATTACHMENTS**

- 1) District Reserve Policy - Redlines (5 pages)
- 2) District Reserve Policy (4 pages)



# PLEASANT VALLEY RECREATION AND PARK DISTRICT

## RESERVE POLICY Board Approved September 1, 2021

The Pleasant Valley Recreation and Park District (the District) shall maintain reserve funds from existing unrestricted funds as designated by the PVRPD Reserve Policy. This policy establishes the procedure and level of reserve funding to achieve the following goals:

- Fund replacement and major repairs for the District's vehicle fleet.
- Fund regular replacement of computer hardware and software for District employees.
- Fund "dry period" to assure funds are available for expenditures incurred from April to December
- Fund capital improvements of District's facilities.
- Maintain minimal operational sustainability in periods of economic uncertainty.
- Fund a Compensated Absences Reserve

### POLICY

Use of District's Reserves is limited to available "Unrestricted" Funds (not obligated by law, contract or agreement), including donations, interest earned, fees for service or other non-grant earnings. All special use funds will be designated by formal action of the PVRPD Board of Directors.

- VEHICLE FLEET RESERVE  
Vehicle Fleet Reserves will accumulate from existing unrestricted funds, at a rate up to \$15,000 annually. The maximum amount of Vehicle Fleet Reserves will be \$80,000. When the annual accumulation would increase the reserve beyond \$80,000 only the amount required to reach the maximum will be reserved.
- COMPUTER HARDWARE RESERVE  
Computer Hardware Reserves will accumulate from existing unrestricted funds at a rate up to \$8,000 annually. The maximum amount of Computer Hardware Reserves will be \$40,000. When the annual accumulation would increase the Reserve beyond \$40,000 only the amount required to reach the maximum will be reserved.
- DRY PERIOD RESERVE  
Dry Period Reserves are funds that would be set aside for the period of April through December when a minimum or no property tax is received from the County of Ventura. During this time the District sees a drop in revenue while the costs of expenditures outpace the revenue during this period. The Dry Period Reserve will have up to a minimum of 5% of the annual operating budget set aside to be used during the months of November and December when the District needs these funds to meet accounts payables and payroll obligations. A Dry Period Reserve amount will be designated each budget workshop (budget permitting) to ensure the funding in the reserve can sustain the District's operating expenses for the months of November and December.

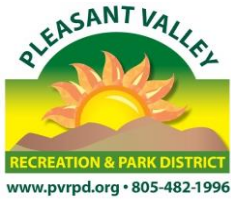


**PLEASANT VALLEY  
RECREATION AND PARK DISTRICT**

**RESERVE POLICY  
Board Approved September 1, 2021**

- **PVRPD CAPITAL IMPROVEMENTS RESERVE**  
Capital Improvement Fund Reserve is set up to cover non-budgeted capital improvement items and may be used to cover emergency major facility improvements (construction, installation of new doors or windows, replacing doors and windows, roof replacement, HVAC replacement, alarm system improvements and parking lot improvements, etc.). The minimum amount of Capital Improvement Reserves should be a minimum of \$500,000. This reserve fund will have a yearly accumulation of \$75,000 with a maximum of \$500,000 balance.
  
- **PVRPD REPAIR/OPERATIONS & ADMINISTRATIVE OPERATIONS RESERVE**  
District and Administrative Operations Reserve will accumulate from existing unrestricted funds at a maximum up to \$500,000 annually. The minimum amount of District & Administrative Operations Reserve will be based on the total operations expense stated in the current fiscal year budget which equates to 3 months of Operational Expenses.
  
- **COMPENSATED ABSENCES RESERVE**  
The primary purpose of vacation leave and sick leave is to provide compensated time off as appropriate and approved. Typically, at separation from service, employees by law and per District Policies receive a cash-out payment for certain accumulated leave balances. The Compensated Absences Reserve is utilized primarily as a budget smoothing technique for any such leave bank liquidations. The primary purpose of the Compensated Absences Reserve is to maintain a balance sufficient to facilitate the smoothing. The minimum cash reserve should not fall below the most recent three-year average of leave bank pay outs. The maximum cash reserve should not exceed the most recent audited financials. Compensated Absences will accumulate from existing unrestricted funds at a rate up to \$25,000 annually. The minimum and maximum will adjust annually based on the “new” 3-year average and the most recent audited financials which give the most current compensated absences amount.
  
- **TOTAL ALL RESERVE FUNDS**

<b>Reserve Type</b>	<b>Annual Contribution</b>	<b>Maximum Balance</b>
Vehicle Fleet Reserve	\$ 15,000	\$ 80,000
Computer Hardware Reserve	\$ 8,000	\$ 40,000
Dry Period Reserve	\$ 24,152 (FY21-22)	\$ 415,152 (FY21-22)
PVRPD Capital Improvements Reserve	\$ 75,000	\$ 500,000
PVPRD Repair/Operations & Administrative Operations Reserve	\$500,000	\$2,075,759 (FY21-22)
Compensated Absences Reserve	\$ 25,000	\$ 112,707 (6/30/2020 Audit)
<b>TOTAL</b>	<b>\$647,152</b>	<b>\$3,223,618</b>



# PLEASANT VALLEY RECREATION AND PARK DISTRICT

## RESERVE POLICY Board Approved September 1, 2021

### USING RESERVE FUNDS

- Vehicle Fleet Reserve  
Vehicle Fleet Reserves will be used exclusively for the non-budgeted purchase of vehicles to support District operations, or to make major repairs to existing vehicles.
- Computer Hardware Reserve  
Computer Hardware Reserves will be used to purchase non-budgeted computer hardware and software in support of District operations, with the intent of maintaining a modern computer fleet for employees.
- Dry Period Reserve  
Funds that are designated to cover the operational costs during the “dry period” between the receipt of property taxes in April and the receipt of the property taxes in December, when expenditures typically far outpace revenues. These funds will be used at the discretion of the Administrative Services Manager and/or General Manager
- Capital Improvement Reserve  
Capital Improvements Reserves shall be limited to non-budgeted and/or emergency costs related to making changes to improve capital assets, increase their useful life, or add to the value of these assets
- District Operations/Repair & Administrative Operations Reserve  
Operational Reserves shall be accrued to ensure 3 months of minimal District and administrative functions at a maximum up to \$500,000 annually. Reserve funds shall be utilized to support:
  - Administrative operational functions, including minimal staffing levels and administrative/office expenses:
  - District operations.
  - District repairs (distinguished from Capital Improvements which may include painting, caulking of seams, roof repairs, HVAC repairs, patching of walls, etc.).
- Compensated Absences Reserve  
Compensated Absences Reserve shall be used to pay out an employee upon termination for leave accruals per District Policies and laws for Leave of Absence.



**PLEASANT VALLEY  
RECREATION AND PARK DISTRICT**

**RESERVE POLICY  
Board Approved September 1, 2021**

**MONITORING RESERVE LEVELS**

The General Manager, in collaboration with the District’s Administrative Services Manager shall perform a reserve status analysis annually, to be provided to the Board of Directors’ during the annual budget approval process.

Additional information may be provided to the Board of Directors upon the occurrence of the following events:

- When a major change in conditions threatens the reserve levels established within this policy, or calls into question the effectiveness of the policy;
- Upon General Manager and/or Board request

**Reserve Policy**

<b>Reserve Policy Date</b>	<b>Reserve Policy Resolution Number</b>
7/1/2009	No Resolution
4/1/2015	No Resolution
9/2/2020	#660
9/1/2021	#688



# PLEASANT VALLEY RECREATION AND PARK DISTRICT

## RESERVE POLICY

Board Approved **September 1, 2021**

The Pleasant Valley Recreation and Park District (the District) shall maintain reserve funds from existing unrestricted funds as designated by the PVRPD Reserve Policy. This policy establishes the procedure and level of reserve funding to achieve the following goals:

- Fund unanticipated replacement and/or major repairs for the District's vehicle fleet.
- Fund unanticipated regular replacement of computer hardware and/or software for District employees.
- ~~Fund "dry period" to assure funds are available for expenditures incurred from April to December~~
- Fund unanticipated capital improvements/and or repairs of District's facilities.
- Maintain minimal operational sustainability in periods of economic uncertainty, including fluctuations in the timing or amount of tax apportionment.
- Fund a Compensated Absences Reserve.

### POLICY

~~Use of District's Reserves is limited to available "Unrestricted" Funds (not obligated by law, contract or agreement), including donations, interest earned, fees for service or other non grant earnings. All special use funds will be designated by formal action of the PVRPD Board of Directors. Consistent with Public Resource Code 5788.9, the District Board of Directors establishes the following restricted reserves, to be used only for the exclusive purposes as established in this policy. The funds in these reserves are not considered 'surplus' and may not be used for other purposes without the approval of four-fifths of the Board of Directors.~~

~~On an annual basis as a part of the budgeting process, the Board will determine how much money to allocate to each reserve, with no requirement to do so.~~

~~Any interest earned on Reserve funds will be allocated per the following criteria in the following order:~~

- ~~1. Allocate interest earnings to the same restricted reserve from which they were generated until the maximum reserve level is reached.~~
- ~~2. Allocate interest earnings from reserves that have reached their maximum level to any reserves that are below their maximum level, distributed equally among them. For example, if three reserves are below their maximum levels, the interest earnings will be divided evenly among the three.~~
- ~~3. Allocate interest earnings to the same restricted reserve beyond its maximum level, provided all other restricted reserves have reached their maximum levels.~~

- VEHICLE FLEET RESERVE

Vehicle Fleet Reserves will accumulate from existing unrestricted funds, at a rate up to \$15,000 annually. The maximum amount of Vehicle Fleet Reserves will be \$80,000. ~~When the annual accumulation would increase the reserve beyond \$80,000 only the amount required to reach the maximum will be reserved.~~

- COMPUTER HARDWARE RESERVE

Computer Hardware Reserves will accumulate from existing unrestricted funds at a rate up to \$8,000 annually. The maximum amount of Computer Hardware Reserves will be \$~~50,000~~40,000. ~~When the~~

Adopted: **September 2, 2020**

Superseding Resolution No. ~~660~~

Amended: ~~September 1, 2021~~



# PLEASANT VALLEY RECREATION AND PARK DISTRICT

## RESERVE POLICY

Board Approved ~~September 2, 2020~~ **September 1, 2021**

~~annual accumulation would increase the Reserve beyond \$40,000 only the amount required to reach the maximum will be reserved.~~

- DRY PERIOD RESERVE

~~Dry Period Reserves are funds that would be set aside for the period of April through December when a minimum or no property tax is received from the County of Ventura. During this time the District sees a drop in revenue while the costs of expenditures outpace the revenue during this period. The Dry Period Reserve will have up to a minimum of 5% of the annual operating budget set aside to be used during the months of November and December when the District needs these funds to meet accounts payables and payroll obligations. A Dry Period Reserve amount will be designated each budget workshop (budget permitting) to ensure the funding in the reserve can sustain the District's operating expenses for the months of November and December.~~

- PVRPD CAPITAL IMPROVEMENTS RESERVE

~~Capital Improvement Fund Reserves will accumulate from existing unrestricted funds, at a rate of up to \$75,000 annually. The maximum amount of Capital Improvements Reserves will be \$500,000. is set up to cover non-budgeted capital improvement items and may be used to cover emergency major facility improvements (construction, installation of new doors or windows, replacing doors and windows, roof replacement, HVAC replacement, alarm system improvements and parking lot improvements, etc.). The minimum amount of Capital Improvement Reserves should be a minimum of \$500,000. This reserve fund will have a yearly accumulation of \$75,000 with a maximum of \$500,000 balance.~~

- PVRPD REPAIR/OPERATIONS & ADMINISTRATIVE OPERATIONS RESERVE

~~District and Administrative Operations Reserve will accumulate from existing unrestricted funds at a maximum up to \$500,000 annually. The minimum amount of District & Administrative Operations Reserve will be based on the total operations expense stated in the current fiscal year budget which equates to 3 months of Operational Expenses.~~

- OPERATING FUND RESERVE

~~Operating Funds Reserves will accumulate from existing unrestricted funds, at a rate of up to \$500,000 annually. The maximum amount of Operating Funds Reserves will be 6 months of District operating expenses, as determined as part of the annual budget process.~~

- COMPENSATED ABSENCES RESERVE

The primary purpose of vacation leave and sick leave is to provide compensated time off as appropriate and approved. Typically, at separation from service, employees, by law and per District Policies, receive a cash-out payment for certain accumulated leave balances. The Compensated Absences Reserve is utilized primarily as a budget smoothing technique for any such leave bank liquidations. The primary purpose of the Compensated Absences Reserve is to maintain a balance sufficient to facilitate the smoothing. The minimum cash reserve should not fall below the most recent three-year average of leave bank payouts. The maximum cash reserve should not exceed the most recent audited financials. Compensated Absences will accumulate from existing unrestricted funds at a rate up to \$25,000



# PLEASANT VALLEY RECREATION AND PARK DISTRICT

## RESERVE POLICY

**Board Approved ~~September 2, 2020~~ **September 1, 2021****

annually. The minimum and maximum will adjust annually based on the “new” 3-year average and the most recent audited financials, which give the most current compensated absences amount.

- TOTAL ALL RESERVE FUNDS

Reserve Type	Annual Contribution	Maximum Balance
Vehicle Fleet Reserve	<del>\$ 15,000</del>	\$ 80,000
Computer Hardware Reserve	<del>\$ 8,000</del>	\$ <del>50,000</del> 40,000
<del>Dry Period Reserve</del>	<del>\$ 24,152 (FY21-22)</del>	<del>\$ 415,152 (FY21-22)</del>
PVRPD Capital Improvements Reserve	<del>\$ 75,000</del>	\$ 500,000
<del>PVPRD Repair/Operations &amp; Administrative Operations Reserve</del>	\$500,000	<del>\$2,075,759 (FY21-22)</del>
<del>Compensated Absences Reserve</del>	<del>\$ 25,000</del>	<del>\$ 112,707 (6/30/2020 Audit)</del>
<u>TOTAL Total Established Maximums</u>	\$647,152	\$3,223,618 <u>630,000</u>
<u>Operating Fund Reserve</u>		<u>6 months of necessary operating expenses</u>
<u>Compensated Absences Reserve</u>		<u>3-year average per audited financials</u>

### USING RESERVE FUNDS

- Vehicle Fleet Reserve  
Vehicle Fleet Reserves will be used exclusively for the non-budgeted purchase of vehicles to support District operations, and/or to make major repairs to existing vehicles.
- Computer Hardware Reserve  
Computer Hardware Reserves will be used to purchase non-budgeted computer hardware and software in support of District operations, with the intent of ensuring there is no harm to District operations due to information technology issues. maintaining a modern computer fleet for employees.
- ~~Dry Period Reserve~~  
~~Funds that are designated to cover the operational costs during the “dry period” between the receipt of property taxes in April and the receipt of the property taxes in December, when expenditures typically far outpace revenues. These funds will be used at the discretion of the Administrative Services Manager and/or General Manager~~
- Capital Improvement Reserve

Adopted: ~~September 2, 2020~~  
Superseding Resolution No. ~~660~~  
Amended: ~~September 1, 2021~~



# PLEASANT VALLEY RECREATION AND PARK DISTRICT

## RESERVE POLICY

Board Approved **September 1, 2021**

Capital Improvements Reserves ~~shall~~will be limited to non-budgeted and/or emergency costs related to making changes to improve capital assets, increase their useful life, necessary repairs, or add to the value of these assets.

~~• District Operations/Repair & Administrative Operations Reserve~~

~~Operational Reserves shall be accrued to ensure 3 months of minimal District and administrative functions at a maximum up to \$500,000 annually. Reserve funds shall be utilized to support:~~

- ~~○ Administrative operational functions, including minimal staffing levels and administrative/office expenses;~~
- ~~○ District operations;~~
- ~~○ District repairs (distinguished from Capital Improvements which may include painting, caulking of seams, roof repairs, HVAC repairs, patching of walls, etc.).~~

• Operating Fund Reserve

Operating Fund Reserves will only be utilized to support -already budgeted and necessary operational functions, including minimal staffing levels and administrative expenses. The funds in the Operating Fund Reserve may only be used during the period of time between Current Year Tax Apportionments, typically April and December, or when there are unanticipated cash shortfalls, such as emergency declarations or significant reductions in apportionments.

• Compensated Absences Reserve

Compensated Absences Reserve ~~will only~~shall be used to pay out an employee upon termination for leave accruals per District Policies and laws for Leave of Absence when current revenues will not support the payout.

### MONITORING RESERVE LEVELS

The General Manager, in collaboration with the District's Assistant General Manager/Administrative Services Manager, shall perform a reserve status analysis annually, to be provided to the Board of Directors during the annual budget approval process.

Additional information may be provided to the Board of Directors upon the occurrence of the following events:

- When a major change in conditions threatens the reserve levels established within this policy, or calls into question the effectiveness of the policy;
- Upon General Manager and/or Board request

Adopted: ~~September 2, 2020~~

Superseding Resolution No. ~~660~~

Amended: ~~September 1, 2021~~



**PLEASANT VALLEY  
RECREATION AND PARK DISTRICT**

**RESERVE POLICY**  
**Board Approved ~~September 1, 2021~~**

**Reserve Policy**

<b>Reserve Policy Date</b>	<b>Reserve Policy Resolution Number</b>
7/1/2009	No Resolution
4/1/2015	No Resolution
9/2/2020	#660
9/1/2021	#688



# PLEASANT VALLEY RECREATION AND PARK DISTRICT

## RESERVE POLICY Board Approved

The Pleasant Valley Recreation and Park District (the District) shall maintain reserve funds from existing unrestricted funds as designated by the PVRPD Reserve Policy. This policy establishes the procedure and level of reserve funding to achieve the following goals:

- Fund unanticipated replacement and/or major repairs for the District's vehicle fleet.
- Fund unanticipated regular replacement of computer hardware and/or software for District employees.
- Fund unanticipated capital improvements/and or repairs of District's facilities.
- Maintain minimal operational sustainability in periods of economic uncertainty, including fluctuations in the timing or amount of tax apportionment.
- Fund a Compensated Absences Reserve.

### POLICY

Consistent with Public Resource Code 5788.9, the District Board of Directors establishes the following restricted reserves, to be used only for the exclusive purposes as established in this policy. The funds in these reserves are not considered 'surplus' and may not be used for other purposes without the approval of four-fifths of the Board of Directors.

On an annual basis as a part of the budgeting process, the Board will determine how much money to allocate to each reserve, with no requirement to do so.

Any interest earned in Reserve funds will be allocated per the following criteria in the following order:

1. Allocate interest earnings to the same restricted reserve from which they were generated until the maximum reserve level is reached.
2. Allocate interest earnings from reserves that have reached their maximum level to any reserves that are below their maximum level, distributed equally among them. For example, if three reserves are below their maximum levels, the interest earnings will be divided evenly among the three.
3. Allocate interest earnings to the same restricted reserve beyond its maximum level, provided all other restricted reserves have reached their maximum levels.

- VEHICLE FLEET RESERVE

Vehicle Fleet Reserves will accumulate from existing unrestricted funds, at a rate up to \$15,000 annually. The maximum amount of Vehicle Fleet Reserves will be \$80,000.

- COMPUTER HARDWARE RESERVE

Computer Hardware Reserves will accumulate from existing unrestricted funds at a rate up to \$8,000 annually. The maximum amount of Computer Hardware Reserves will be \$50,000.

- PVRPD CAPITAL IMPROVEMENTS RESERVE

Capital Improvement Fund Reserves will accumulate from existing unrestricted funds, at a rate of up to \$75,000 annually. The maximum amount of Capital Improvements Reserves will be \$500,000.

Adopted:  
Superseding Resolution No.  
Amended:



# PLEASANT VALLEY RECREATION AND PARK DISTRICT

## RESERVE POLICY Board Approved

- **OPERATING FUND RESERVE**  
Operating Funds Reserves will accumulate from existing unrestricted funds, at a rate of up to \$500,000 annually. The maximum amount of Operating Funds Reserves will be 6 months of District operating expenses, as determined as part of the annual budget process.
- **COMPENSATED ABSENCES RESERVE**  
The primary purpose of vacation leave and sick leave is to provide compensated time off as appropriate and approved. Typically, at separation from service, employees, by law and per District Policies, receive a cash-out payment for certain accumulated leave balances. The Compensated Absences Reserve is utilized primarily as a budget smoothing technique for any such leave bank liquidations. The primary purpose of the Compensated Absences Reserve is to maintain a balance sufficient to facilitate the smoothing. The minimum cash reserve should not fall below the most recent three-year average of leave bank payouts. The maximum cash reserve should not exceed the most recent audited financials. Compensated Absences will accumulate from existing unrestricted funds at a rate up to \$25,000 annually. The minimum and maximum will adjust annually based on the “new” 3-year average and the most recent audited financials, which give the most current compensated absences amount.
- **TOTAL ALL RESERVE FUNDS**

Reserve Type	Maximum Balance
Vehicle Fleet Reserve	\$ 80,000
Computer Hardware Reserve	\$ 50,000
PVRPD Capital Improvements Reserve	\$ 500,000
<b>Total Established Maximums</b>	<b>\$ 630,000</b>
Operating Fund Reserve	6 months of necessary operating expenses
Compensated Absences Reserve	3-year average per audited financials

<b>USING RESERVE FUNDS</b>
----------------------------

- **Vehicle Fleet Reserve**  
Vehicle Fleet Reserves will be used exclusively for the non-budgeted purchase of vehicles to support District operations and/or to make major repairs to existing vehicles.
- **Computer Hardware Reserve**  
Computer Hardware Reserves will be used to purchase non-budgeted computer hardware and software in support of District operations, with the intent of ensuring there is no harm to District operations due to information technology issues..

Adopted:  
Superseding Resolution No.  
Amended:



**PLEASANT VALLEY  
RECREATION AND PARK DISTRICT**

**RESERVE POLICY  
Board Approved**

- Capital Improvement Reserve  
Capital Improvements Reserves will be limited to non-budgeted and/or emergency costs related to making changes to improve capital assets, increase their useful life, necessary repairs, or add to the value of these assets.
  
- Operating Fund Reserve  
Operating Fund Reserves will only be utilized to support already budgeted and necessary operational functions, including minimal staffing levels and administrative expenses. The funds in the Operating Fund Reserve may only be used during the period of time between Current Year Tax Apportionments, typically April and December, or when there are unanticipated cash shortfalls, such as emergency declarations or significant reductions in apportionments.
  
- Compensated Absences Reserve  
Compensated Absences Reserve will only be used to pay out an employee upon termination for leave accruals per District Policies and laws for Leave of Absence when current revenues will not support the payout.

**MONITORING RESERVE LEVELS**

The General Manager, in collaboration with the District’s Assistant General Manager/Administrative Services Manager, shall perform a reserve status analysis annually, to be provided to the Board of Directors during the annual budget approval process.

Additional information may be provided to the Board of Directors upon the occurrence of the following events:

- When a major change in conditions threatens the reserve levels established within this policy, or calls into question the effectiveness of the policy;
- Upon General Manager and/or Board request

**Reserve Policy**

<b>Reserve Policy Date</b>	<b>Reserve Policy Resolution Number</b>
7/1/2009	No Resolution
4/1/2015	No Resolution
9/2/2020	#660
9/1/2021	#688

Adopted:  
Superseding Resolution No.  
Amended:

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

**TO: BOARD OF DIRECTORS**

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

**DATE: April 20, 2026**

**SUBJECT: CONSIDERATION OF UPDATE TO 2022 FEE STUDY  
AND COST RECOVERY ANALYSIS FOR FY 2027-2029**

**SUMMARY**

The first Fee and Cost Recovery Study and Policy was performed and adopted in November 2022. A three-year implementation plan was approved to increase all fees by 5%-7%-9% from the FY 2017-2018 rates effective July 1, 2023. Staff have conducted an internal update of the 2022 Study, analyzing cost recovery rates and a cost of service analysis.

**BACKGROUND**

In 2022, the District hired ClearSource Financial Consulting (ClearSource) to work alongside the District to conduct the first-ever Fee Study and Cost Recovery Analysis. State law grants the authority for local government agencies to impose user fees to recover costs for certain services that are provided to the community. User fees are charges to customers for "personal choice services", which are services and programs (i.e. classes, facility rentals) that more directly benefit a person as an individual versus the services and programs (i.e. playgrounds, open space) that are provided for the general benefit of all taxpayers. As the cost of providing the services changes over time, the user fees that are imposed should also change to keep pace with the cost of providing the service.

The resulting Cost of Service and Cost Recovery analysis showed the District was recovering only 9% of District operating costs from user fees and charges. The Board of Directors elected to adopt Resolution No. 726 approving a formal Cost Recovery Policy for the District as well as implement a revised Master Fee Schedule with a three-year implementation plan of a 5% increase on July 1, 2023, and two pre-scheduled annual increases of 2% to all fees on July 1, 2024, and July 1, 2025.

**ANALYSIS**

With FY 2026 being the final year of the pre-scheduled increases, Staff worked with ClearSource Financial CEO Terry Madsen to conduct an internal update to the 2022 Fee Study in preparation for Fiscal Year 2027 and beyond.

The 2026 Update analyzed revenues and expenses from FY 2024-2025. Since 2022, the California state minimum wage has increased 13%, regional costs have increased by more than 5%, and utility costs have risen an overall average of 5% annually.

Staff utilized the 2022 multi-year financial forecast to examine District revenue and expenditures. The multi-year forecast is presented in the table below. The Capital/Periodic expenses highlighted are adjustable, dependent upon annual revenues and expenses, which formulate the percentage of funding allocated to capital projects.

Description	Base Year FY 25/26	1 Year Forecast FY 26/27	2 Year Forecast FY 27/28	3 Year Forecast FY 28/29	4 Year Forecast FY 29/30	5 Year Forecast FY 30/31
<b>Revenue</b>						
Taxes - Other (at 2% Increase)	\$10,085,217	\$10,272,147	\$10,462,779	\$10,657,185	\$10,855,442	\$11,057,625
Assessment Revenue (at 3% Increase)	\$1,418,438	\$1,460,991	\$1,504,821	\$1,549,966	\$1,596,464	\$1,644,358
User Fees and Charges (0% w/out action)	\$1,808,517	\$1,808,517	\$1,808,517	\$1,808,517	\$1,808,517	\$1,808,517
<b>Total</b>	<b>\$13,312,172</b>	<b>\$13,541,655</b>	<b>\$13,776,116</b>	<b>\$14,015,668</b>	<b>\$14,260,424</b>	<b>\$14,510,501</b>
<b>Operating Expenses</b>						
Personnel (at 4% Increase)	\$6,065,528	\$6,308,149	\$6,560,475	\$6,822,894	\$7,095,810	\$7,379,642
Services & Supplies (at 4% Increase)	\$6,284,690	\$6,505,941	\$6,736,042	\$6,975,347	\$7,224,224	\$7,483,056
Capital / Periodic (at 4% increase)	\$532,000	\$553,280	\$575,411	\$598,428	\$622,365	\$647,259
<b>Total</b>	<b>\$12,882,218</b>	<b>\$13,367,370</b>	<b>\$13,871,928</b>	<b>\$14,396,668</b>	<b>\$14,942,398</b>	<b>\$15,509,958</b>
<b>Over / (Under) Revenues v. Expenditures</b>	<b>\$429,954</b>	<b>\$174,285</b>	<b>(\$95,812)</b>	<b>(\$381,001)</b>	<b>(\$681,975)</b>	<b>(\$999,457)</b>

### Multi-Year Financial Forecast

#### Current Cost Recovery Evaluation (FY 24/25)

Current cost recovery levels from fees and charges (generated revenues) are stated by comparing the existing generated revenues to the District’s full cost of service quantified through the cost-of-service analysis. A cost recovery percentage is then expressed as a percentage of the full cost. A cost recovery rate or percentage of 0% means no costs are recovered from fees and charges for the particular service, and that the cost is borne entirely by general taxes. A cost recovery rate of percentage of 100% means that the full cost of service is recovered from fees and charges. A rate between 0% and 100% indicates partial recovery of the full cost of service through user fees and charges, while the remainder is subsidized by general tax revenue.

The cost recovery analysis indicates that, in aggregate, 15% of all district operating costs are currently recovered from user fees and charges. This is a 6 percentage point increase from the 2022 analysis, showing the increases implemented in FY 2023-2026 have moved the District forward.

#### Cost Recovery from Fees and Charges

Cost Recovery - Generated Revenue	Total
Generated Revenue (e.g. fees, rates)	\$1,808,517
Total Operating Expenses	\$12,121,799
<b>Cost Recovery - Generated Revenue</b>	<b>15%</b>

The 2022 Cost Recovery Policy set the following targeted cost recovery rates by program area:

Description	Targeted Cost Recovery
Aquatics	30%
Sports	40%
Camps and Classes, Partnerships	30%
Senior Services	15%
Special Events	15%
<b>Total</b>	<b>25%</b>

The 2026 analysis shows current cost recovery levels by program area for FY 24/25:

Description	Aquatics	Sports	Camps and Classes, P'tnrshps	Senior Services	Special Events
Revenue from Fees and Charges	\$269,035	\$387,390	\$316,833	\$10,250	\$169,946
Costs	\$795,880	\$492,125	\$742,157	\$439,459	\$839,109
Cost Recovery Rate	34%	79%	43%	2%	20%

### **Update to the Master Fee Schedule**

Based on the multi-year financial forecast, the current cost recovery rates and market conditions, Staff is recommending the following three-year implementation schedule of adjustments to the Master Fee Schedule (Attachment 1). All increases are calculated from the FY 25/26 adopted rates (i.e., they are cumulative and not compounded year-over-year):

- Year 1 (FY 26/27) Adjustment = 5% increase of FY 25/26 rates
- Year 2 (FY 27/28) Adjustment = 10% increase of FY 25/26 rates
- Year 3 (FY 28/29) Adjustment = 15% increase of FY 25/26 rates

Additional updates to the Master Fee Schedule are the inclusion of Credit Card and eCheck processing fees, and language clarification on Freedom Center and Freedom Park facilities. Amenities located at the upcoming Ran Rancho Park are included in the current existing categories.

### **FISCAL IMPACT**

The fiscal impact associated with this action is the potential of an additional \$200,000 in revenue. Although the changes are anticipated to provide additional revenue, the revenue is not intended to be used to fund new services, rather the revenue is intended to offset the costs of providing existing services that are recoverable from fees and charges.

### **STRATEGIC PLAN COMPLIANCE**

Meets 2021-2026 Strategic Plan Goal

- **1.1:** Review costs, revenues, and subsidies for program and rentals through strategies:

### **RECOMMENDATION**

It is recommended that the Finance Committee direct changes to the District's Master Fee Schedule, including direction regarding initial adjustments and direction regarding a pre-scheduled multi-year pattern of adjustment to fees and charges with an implementation date of July 1, 2026.

**ATTACHMENTS**

- 1) Revised Fee Schedule – Proposal – 2026-2029 (6 pages)

KEY	CLASS 1 Community Service Groups				CLASS 2 Resident 501c3 Organizations				CLASS 3 In-District Resident				CLASS 4 Out of District/Non Resident			
					<i>*If a fundraiser/event with a fee to enter or participate is being held, Organization pays Class 3-In District Resident Rate*</i>											
Black Denotes 25/26 Fee Schedule		Year 1 (26-27)	Year 2 (27-28)	Year 3 (28-29)		Year 1 (26-27)	Year 2 (27-28)	Year 3 (28-29)	Base Rate	Year 1 (26-27)	Year 2 (27-28)	Year 3 (28-29)	25%	Year 1 (26-27)	Year 2 (27-28)	Year 3 (28-29)
Red Denotes New Proposed Fees/Facilities	25-26 Rate	5%	10%	15%	25-26 Rate	5%	10%	15%	25-26 Rate	5%	10%	15%	25-26 Rate	5%	10%	15%

**COMMUNITY CENTER COMPLEX - Hourly Rates**

Auditorium (4 hour min.)	N/A	N/A	N/A	N/A	\$79.00	\$83	\$87	\$91	\$158.00	\$166	\$174	\$182	\$197.50	\$207	\$217	\$227
Auditorium - Courtyard (2 hour min.)	N/A	N/A	N/A	N/A	\$34.50	\$36	\$38	\$40	\$69.00	\$72	\$76	\$79	\$86.25	\$91	\$95	\$99
Auditorium - Mezzanine (4 hour minimum)	N/A	N/A	N/A	N/A	\$20.00	\$21	\$22	\$23	\$40.00	\$42	\$44	\$46	\$50.00	\$53	\$55	\$58
Kitchen (2 hour min.)	N/A	N/A	N/A	N/A	\$26.00	\$27	\$29	\$30	\$52.00	\$55	\$57	\$60	\$65.00	\$68	\$72	\$75
Classrooms #1, #2, #3, #4, or #5 (2 hour min.) (per room)	N/A	N/A	N/A	N/A	\$19.50	\$20	\$21	\$22	\$39.00	\$41	\$43	\$45	\$48.75	\$51	\$54	\$56
Courtyard connected to Classrooms #1-#5 (rental of all 5 rooms required) (2 hour min.)	N/A	N/A	N/A	N/A	\$34.50	\$36	\$38	\$40	\$69.00	\$72	\$76	\$79	\$86.25	\$91	\$95	\$99
Classrooms #6 or #7 (2 hour min.)	N/A	N/A	N/A	N/A	\$34.50	\$36	\$38	\$40	\$69.00	\$72	\$76	\$79	\$86.25	\$91	\$95	\$99
Classroom #6 A/V Rental	N/A	N/A	N/A	N/A	\$8/hr (\$100 Deposit)											
Senior Center Multi-purpose Room (2 hour min.)	N/A	N/A	N/A	N/A	\$27.50	\$29	\$30	\$32	\$55.00	\$58	\$61	\$63	\$68.75	\$72	\$76	\$79
Senior Center A/V Rental (Projector Only)	N/A	N/A	N/A	N/A	\$15/hr (\$100 deposit)											
Senior Center Full A/V Rental (Projector/Microphones/Speakers/etc.)	N/A	N/A	N/A	N/A	\$15/hr (\$100 deposit) plus Recreation or Parks Staff arranged at time of booking dictates the exact staffing fee. See rates on last page.											
Senior Center - Library Room (2 hour min.)	N/A	N/A	N/A	N/A	\$13.50	\$14	\$15	\$16	\$27.00	\$28	\$30	\$31	\$33.75	\$35	\$37	\$39
Senior Center - Entire Building (2 hour min.)	N/A	N/A	N/A	N/A	\$54.50	\$57	\$60	\$63	\$109.00	\$114	\$120	\$125	\$136.25	\$143	\$150	\$157

**FREEDOM PARK COMPLEX - Hourly Rates**

Freedom Center - Entire Building (4 hour min.)	N/A	N/A	N/A	N/A	\$54.50	\$57	\$60	\$63	\$109.00	\$114	\$120	\$125	\$136.25	\$143	\$150	\$157
Freedom Center - Sunshine Room Only (2 hour min.)	N/A	N/A	N/A	N/A	\$19.50	\$20	\$21	\$22	\$39.00	\$41	\$43	\$45	\$48.75	\$51	\$54	\$56
Freedom Park - Skyway Room (2 hour min.)	N/A	N/A	N/A	N/A	\$19.50	\$20	\$21	\$22	\$39.00	\$41	\$43	\$45	\$48.75	\$51	\$54	\$56

**PLEASANT VALLEY FIELDS ROOM - Hourly Rates**

East Meeting Room (2 hour min.)	\$11.00	\$12	\$12	\$13	\$23.00	\$24	\$25	\$26	\$46.00	\$48	\$51	\$53	\$57.50	\$60	\$63	\$66
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**DOS CAMINOS BUILDING - Hourly Rates**

Dos Caminos Camp Building (2 hour min.)	N/A	N/A	N/A	N/A	\$34.50	\$36	\$38	\$40	\$69.00	\$72	\$76	\$79	\$86.25	\$91	\$95	\$99
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**SPECIALIZED FACILITIES & AMENITIES**

Las Posas Equestrian Center (1 hour min.)	N/A	N/A	N/A	N/A	\$27.50	\$29	\$30	\$32	\$55.00	\$58	\$61	\$63	\$68.75	\$72	\$76	\$79
Pleasant Valley Skate Park (2 hour min.)	N/A	N/A	N/A	N/A	\$22.00	\$23	\$24	\$25	\$44.00	\$46	\$48	\$51	\$55.00	\$58	\$61	\$63
Pitts Ranch Baseball Field (2 hour min.)	N/A	N/A	N/A	N/A	\$18.00	\$19	\$20	\$21	\$36.00	\$38	\$40	\$41	\$45.00	\$47	\$50	\$52
Freedom Park Roller Hockey Arena (2 hour min.)	N/A	N/A	N/A	N/A	\$41.00	\$43	\$45	\$47	\$82.00	\$86	\$90	\$94	\$102.50	\$108	\$113	\$118
Camarillo Grove Nature Center (4 hour min.)	N/A	N/A	N/A	N/A	\$49.00	\$51	\$54	\$56	\$98.00	\$103	\$108	\$113	\$122.50	\$129	\$135	\$141
Pleasant Valley Aquatic Center - Per Lane <i>*Staffing Fees Apply</i>	N/A	N/A	N/A	N/A	\$8.00	\$8	\$9	\$9	\$16.00	\$17	\$18	\$18	\$20.00	\$21	\$22	\$23
Pleasant Valley Aquatic Center - Whole Pool <i>*Staffing Fees Apply</i>	N/A	N/A	N/A	N/A	\$68.00	\$71	\$75	\$78	\$136.00	\$143	\$150	\$156	\$170.00	\$179	\$187	\$196
RC Track Rental (2 hour min.)	N/A	N/A	N/A	N/A	\$41.00	\$43	\$45	\$47	\$82.00	\$86	\$90	\$94	\$102.50	\$108	\$113	\$118
Mobile Stage (PVRPD Staff Required to Open & Close stage on site):																
Inside Camarillo City Limits (towing addt. charge)	\$545.00	\$572	\$600	\$627	\$545.00	\$572	\$600	\$627	\$545.00	\$572	\$600	\$627	\$681.25	\$714	\$749	\$783

KEY	CLASS 1 Community Service Groups				CLASS 2 Resident 501c3 Organizations				CLASS 3 In-District Resident				CLASS 4 Out of District/Non Resident			
					<i>*If a fundraiser/event with a fee to enter or participate is being held, Organization pays Class 3-In District Resident Rate*</i>											
Black Denotes 25/26 Fee Schedule		Year 1 (26-27)	Year 2 (27-28)	Year 3 (28-29)		Year 1 (26-27)	Year 2 (27-28)	Year 3 (28-29)	Base Rate	Year 1 (26- 27)	Year 2 (27-28)	Year 3 (28- 29)	25%	Year 1 (26-27)	Year 2 (27-28)	Year 3 (28-29)
Red Denotes New Proposed Fees/Facilities	25-26 Rate	5%	10%	15%	25-26 Rate	5%	10%	15%	25-26 Rate	5%	10%	15%	25-26 Rate	5%	10%	15%
Mobile Stage Towing Required to use Airport Towing Services - (one way)	\$300				\$300				\$300				\$300			
PVRPD Staff Set-Up & Take-Down Fee <i>*Recreation or Parks Staff arranged at time of booking dictates the exact staffing fee.</i>	\$40 to \$46				\$40 to \$46				\$40 to \$46				\$40 to \$46			
Outside City Limits - Governmental Agencies Only; General Manager Approval required	\$0 Hourly Rate--Towing Fee & Security Deposit Required.				\$0 Hourly Rate--Towing Fee & Security Deposit Required.				\$0 Hourly Rate--Towing Fee & Security Deposit Required.				\$0 Hourly Rate--Towing Fee & Security Deposit Required.			

KEY	CLASS 1 Community Service Groups				CLASS 2 Resident 501c3 Organizations				CLASS 3 In-District Resident				CLASS 4 Out of District/Non Resident					
					<i>*If a fundraiser/event with a fee to enter or participate is being held, Organization pays Class 3-In District Resident Rate*</i>													
Black Denotes 25/26 Fee Schedule		Year 1 (26-27)	Year 2 (27-28)	Year 3 (28-29)		Year 1 (26-27)	Year 2 (27-28)	Year 3 (28-29)		Base Rate	Year 1 (26- 27)	Year 2 (27-28)	Year 3 (28- 29)		25%	Year 1 (26-27)	Year 2 (27-28)	Year 3 (28-29)
Red Denotes New Proposed Fees/Facilities	25-26 Rate	5%	10%	15%	25-26 Rate	5%	10%	15%	25-26 Rate	5%	10%	15%	25-26 Rate	5%	10%	15%		

**PICNIC AREA RENTALS - Hourly Rates, 6 hour min.**

SMALL - 20 to 40 people	N/A	N/A	N/A	N/A	\$5.50	\$6	\$6	\$6	\$11.00	\$12	\$12	\$13	\$13.75	\$14	\$15	\$16
MEDIUM - up to 60 people	N/A	N/A	N/A	N/A	\$11.50	\$12	\$13	\$13	\$23.00	\$24	\$25	\$26	\$28.75	\$30	\$32	\$33
LARGE - up to 200 people	N/A	N/A	N/A	N/A	\$32.50	\$34	\$36	\$37	\$65.00	\$68	\$72	\$75	\$81.25	\$85	\$89	\$93
EXTRA LARGE - up to 300 people	N/A	N/A	N/A	N/A	\$49.00	\$51	\$54	\$56	\$98.00	\$103	\$108	\$113	\$122.50	\$129	\$135	\$141

**PARK SPACE RENTALS - Hourly Rates**

Large Park Space	\$5.50	\$6	\$6	\$6	\$11.00	\$12	\$12	\$13	\$22.00	\$23	\$24	\$25	\$27.50	\$29	\$30	\$32
Small Park Space	\$2.75	\$3	\$3	\$3	\$5.50	\$6	\$6	\$6	\$11.00	\$12	\$12	\$13	\$13.75	\$14	\$15	\$16
Park Space - Business Rental (fee on top of the hourly park space rate)	\$15/hr															
Park Space Rental - Vendor Fee [commercial business being held in a park] (flat rate per rental)	\$50.00															

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Black Denotes 25/26 Fee Schedule		Year 1 (26-27)	Year 2 (27-28)	Year 3 (28-29)		Year 1 (26-27)	Year 2 (27-28)	Year 3 (28-29)	Base Rate	Year 1 (26-27)	Year 2 (27-28)	Year 3 (28-29)	25%	Year 1 (26-27)	Year 2 (27-28)	Year 3 (28-29)
Red Denotes New Proposed Fees/Facilities	25-26 Rate	5%	10%	15%	25-26 Rate	5%	10%	15%	25-26 Rate	5%	10%	15%	25-26 Rate	5%	10%	15%

PREMIER SPORTS COMPLEXES - HOURLY RATES (2 HOUR MIN)																
Baseball																
Bob Kildee Community Park - Field 1	\$20.00				\$32.50	\$34	\$36	\$37	\$65.00	\$68	\$72	\$75	\$81.25	\$85	\$89	\$93
Freedom Park - Fields 1-6	\$20.00				\$32.50	\$34	\$36	\$37	\$65.00	\$68	\$72	\$75	\$81.25	\$85	\$89	\$93
Freedom Park - Veteran's Field [Adult Baseball Field]	\$20.00				\$32.50	\$34	\$36	\$37	\$65.00	\$68	\$72	\$75	\$81.25	\$85	\$89	\$93
Friendship Fields (Adaptive Use Only)					\$32.50	\$34	\$36	\$37	\$65.00	\$68	\$72	\$75	\$81.25	\$85	\$89	\$93
Soccer Zones																
Pleasant Valley Fields - Zones by the hour	\$20.00				\$32.50	\$34	\$36	\$37	\$65.00	\$68	\$72	\$75	\$81.25	\$85	\$89	\$93
Softball																
Mission Oaks Park - Fields 1-3	\$15.00				\$25.00	\$26	\$28	\$29	\$50.00	\$53	\$55	\$58	\$62.50	\$66	\$69	\$72
Pleasant Valley Fields	\$15.00				\$25.00	\$26	\$28	\$29	\$50.00	\$53	\$55	\$58	\$62.50	\$66	\$69	\$72

SPORTS FIELD LIGHTING- Hourly Rates (1 hour min. with 15 minute increments)																
Bob Kildee Community Park	\$23.00				\$35.00				\$35.00				\$43.00			
Freedom Park	\$23.00				\$35.00				\$35.00				\$43.00			
Mission Oaks Park	\$23.00				\$35.00				\$35.00				\$43.00			
Pleasant Valley Fields - Softball	\$28.00				\$37.00				\$39.00				\$46.00			
Pleasant Valley Fields - Soccer	\$38.00				\$48.00				\$49.00				\$62.00			
Pleasant Valley Fields - West Soccer Area	\$76.00				\$86.00				\$87.00				\$90.00			

SPORTS COURTS- Hourly Rates (2 hour min.)																
Tennis & Pickleball - Per Court (Light fee not included)	N/A	N/A	N/A	N/A	\$4.50	\$5	\$5	\$5	\$9.00	\$9	\$10	\$10	\$11.25	\$12	\$12	\$13
Basketball Court (Full sized only)	N/A	N/A	N/A	N/A	\$9.00	\$9	\$10	\$10	\$18.00	\$19	\$20	\$21	\$22.50	\$24	\$25	\$26
Volleyball Court	N/A	N/A	N/A	N/A	\$9.00	\$9	\$10	\$10	\$18.00	\$19	\$20	\$21	\$22.50	\$24	\$25	\$26

PARKING FEES																
Parking Lot- No Charge Parking - Per Hour	N/A	N/A	N/A	N/A	\$27.00	\$28	\$30	\$31	\$27.00	\$28	\$30	\$31	\$27.00	\$28	\$30	\$31
Parking Lot - Paid Parking Charge - Per Spot/Day	N/A	N/A	N/A	N/A	\$3.00	\$3	\$3	\$3	\$3.00	\$3	\$3	\$3	\$3.00	\$3	\$3	\$3
Freedom Park Overnight Parking Fee - Per Night	N/A	N/A	N/A	N/A	\$33.00	\$35	\$36	\$38	\$33.00	\$35	\$36	\$38	\$33.00	\$35	\$36	\$38
EV Charging Rates (Idle Charge assessed when plugged in and not charging)	N/A															
EV Idle Charge (Community Center) (30 min grace period)	\$.50/15 min															
EV Idle Charge (PV Fields & Freedom Park) (30 min grace period)	\$1.00 / 15 min															
Camarillo Grove Parking/Entrance Permits																
	<u>At Site</u>	<u>Pre-Paid</u>														
Annual Permit/Pass		\$55.00														
Weekend Daily Permit/Pass	\$5.00	\$3.00														
Weekday Daily Permit/Pass	\$3.00	\$3.00														
<b>Holiday Daily Permit/Pass</b>	<b>\$20.00</b>	<b>\$20.00</b>														

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Red Denotes New Proposed Fees/Facilities	25-26 Rate	5%	10%	15%	25-26 Rate	5%	10%	15%	25-26 Rate	5%	10%	15%	25-26 Rate	5%	10%	15%

**REQUIRED RENTAL FEES - In Addition to Basic Rate**

<b>Non-Refundable Processing Fee - Flat Rate Fee:</b>	
Standard Rentals	\$25
Special Request (Date more than 1 year in advance)	\$25
Special Event, Filming & CSO FFAU	\$100
<b>Refundable Security Cleaning Deposit:</b>	
<b>Aquatics Center</b>	\$200
<b>Community Center Facilities:</b>	
Classrooms #1-7 - Community Center	\$50
Courtyards (Auditorium & Rms #1-#5)	\$50
Kitchen	\$100
Senior Center	\$200
Auditorium	\$300
<b>Dos Caminos Park Building</b>	\$50
<b>Freedom Park Facilities:</b>	
Freedom Center	\$300
Sunshine/Skyway Rooms	\$50
<b>Mobile Stage</b>	\$500
<b>Park Space Rentals:</b>	
Small	\$50
Large	\$100
<b>Picnic Area Rentals:</b>	
Picnic Areas - Small & Medium	\$50
Picnic Areas - Large	\$100
Picnic Areas - Extra Large	\$200
Pleasant Valley Fields - East Meeting Room	\$50
<b>Sports Fields</b>	
Per Field/Zone	\$200
Per Facility (Tournaments)	\$1,000
<b>Liability Insurance</b> <i>(renter responsible for obtaining):</i>	Varies
<b>Alcohol Liability Insurance</b> (*see Security Guard requirements; price ranges from \$100 to \$200):	Varies

KEY	CLASS 1 Community Service Groups				CLASS 2 Resident 501c3 Organizations				CLASS 3 In-District Resident				CLASS 4 Out of District/Non Resident			
					*If a fundraiser/event with a fee to enter or participate is being held, Organization pays Class 3-In District Resident Rate*											
Black Denotes 25/26 Fee Schedule																
Red Denotes New Proposed Fees/Facilities		Year 1 (26-27)	Year 2 (27-28)	Year 3 (28-29)		Year 1 (26-27)	Year 2 (27-28)	Year 3 (28-29)	Base Rate	Year 1 (26-27)	Year 2 (27-28)	Year 3 (28-29)	25%	Year 1 (26-27)	Year 2 (27-28)	Year 3 (28-29)
	25-26 Rate	5%	10%	15%	25-26 Rate	5%	10%	15%	25-26 Rate	5%	10%	15%	25-26 Rate	5%	10%	15%

**ADDITIONAL RENTAL FEES**

After Hours Opening Fee for All Facilities (before 6am & after 9pm):	\$46
Change Fees ( <i>applies to ALL rentals</i> ): Within 10 days prior to the event.	\$25 per Change Request ( <i>within 10 days of event</i> )
Late Booking & Registration Fee (within 10 days)	\$25
No-show Fee for Facility Reservations	\$25
Credit Card Transaction Fee	<b>2.75% + \$.30 per transaction</b>
E-Check Transaction Fee	<b>1% + \$.50 per transaction</b>
Non-Sufficient Funds Fee	\$40
*Security Guards - Per Guard/Per Hour	\$50 *If alcohol is being served (4 hours max.) 1 guard is required for groups of 50 people, 2 guards or more for larger groups. *Large non-alcohol functions may require 1 guard for groups of 150 people. Larger groups may require more.
Staff Fee - hourly per employee	<b>Part-Time Rec. Staff: \$21 Lifeguard: \$23 Recreation Staff: \$40 Parks Staff: \$46</b>
After Hours/Overtime Rate - hourly per employee	<b>Part-Time Rec. Staff: \$31 Lifeguard: \$34 Recreation Staff: \$59 Parks Staff: \$68</b>
Portable Restroom Rental (for locations that already have a portable restroom on site)	\$90/cleaning
Auditorium - Mezzanine/Sound Booth: Required Operation of AV Equipment by District Staff or Journey Church only.	Varies
Business Rental [e.g. fitness trainers, private lessons, etc.] (fee is in addition to hourly rental fee)	\$15 per hour
Vendor Fee [commercial, licensed business providing a product or service to a rental being held in a park, e.g. bounce houses, food trucks] (flat rate per rental date) *Renter has up to 30 days prior to the desired rental date to pay the fee for each vendor.	\$50 (per Rental Date per Vendor)
<b>String Light Rentals:</b>	
Auditorium Courtyard	\$250.00
Nature Education Center	\$500.00
<b>Cornhole Boards and Bags (Pick-Up at District Office)</b>	\$15/set/day (\$50 Deposit)
<b>Baseball/Softball Field Services</b>	
Veterans Field Scoreboard (per day with \$100 deposit + Staff)	\$20
Softball Bases/Softball Score Board Rental (per day)	\$30
*Field Prep/Dragging & Lining (per prep per field) MO, PVF, BK, FP	\$53
Sports Tournament Code of Conduct Deposit	\$200