

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

**BOARD OF DIRECTORS
REGULAR MEETING AGENDA
June 7, 2017**

6:00 P.M.

REGULAR MEETING

NEXT RESOLUTION #576

- 1. CALL TO ORDER**
- 2. PLEDGE OF ALLEGIANCE**
- 3. ROLL CALL**
- 4. AMENDMENTS TO THE AGENDA** - This is the time and place to change the order of the agenda, delete, or add any agenda item(s) and to remove any consent agenda items for discussion.
- 5. PRESENTATIONS**
 - A. District Highlights
 - B. 50+ Expo
 - C. Senior Volunteer Recognition
 - D. Pleasant Valley Swim Team
- 6. PUBLIC COMMENT** - In accordance with Government Code Section 54954.3, the Board reserves this time to hear from the public. If you would like to speak about an item on the agenda, we would prefer you complete a Speaker Card, give it to the Clerk of the Board, and wait until it comes up. If you would like to make comments about other areas not on this agenda, in accordance with California law, we will listen, note them, and bring them back up at a later date for discussion. Speakers will be allowed three minutes to address the Board.
- 7. CONSENT AGENDA** – Matters listed under the Consent Agenda are considered routine and shall be acted upon without discussion and by one motion. If discussion is desired the item will be removed from the Consent Agenda for discussion and voted on as a separate item. If no discussion is desired, then the suggested action is for the Chair to request that a motion be made to approve the Consent Agenda.
 - A. Minutes for Regular Meeting of May 3, 2017 and Special Meetings of April 27, May 4 and May 18, 2017**
Approval receives and files minutes.
 - B. Warrants, Accounts Payable & Payroll**
Approval of District's disbursements dated on or before May 29, 2017.
 - C. Financial Report**
Monthly unaudited financial reports are presented to the Board for information. Approval receives and files the financial reports for April 30, 2017.

D. Consideration and Adoption of Resolution No. 574 for Appropriation Amount Subject to Gann Limitation, FY 2017-2018

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

E. Approval of the Purchase of a Replacement Vehicle

Approval allows for purchase of a Ford XL Supercab for use by the Parks Department.

8. PUBLIC HEARING – A Public Hearing on the continuation of the Park Maintenance and Recreation Improvement District Assessment in FY 2017-2018.

A. Consideration and Adoption of Resolution No. 575 Directing Levy of Assessments, Confirming Diagram, Assessment and Ordering Levy of Assessment for FY 2017-2018 for the Park Maintenance and Recreation Improvement District for the Pleasant Valley Recreation and Park District

The final step in levying assessments for the upcoming fiscal year is the adoption of a resolution directing Assessment Levies for FY 2017-2018, confirming the diagram, and approving the final draft of the Engineer's Report.

Suggested Actions: A MOTION to Adopt Resolution No. 575 directing Assessment Levies, confirming Diagram, and approving Engineer's Report for FY 2017-2018 for the Park Maintenance and Recreation Improvement District.

9. NEW ITEMS-DISCUSSION/ACTION

A. Consideration and Approval of Preliminary Fiscal Year 2017-2018 Budgets for the General Fund and the Assessment District

The budgets were reviewed by the Board during the month of April and May 2017. Staff made presentations and were given direction by the Board for changes to develop balanced FY 2017-2018 budgets.

Suggested Actions: A MOTION to Approve the Preliminary Budgets for FY 2017-2018.

B. Cooperative Agreement Between the Pleasant Valley Recreation and Park District and the City of Camarillo Regarding the Senior and Community Recreation Facility Needs Study

Approval of the Cooperative agreement is necessary to continue working with the City of Camarillo in the development of a Senior and Community Recreation Facility Needs Study.

Suggested Action: A MOTION to Approve the Cooperative Agreement between the Pleasant Valley Recreation and Park District and the City of Camarillo regarding the Senior and Community Recreation Facility Needs Study.

C. Consideration and Approval of Senior and Community Recreation Facility Needs Study Request for Proposal (RFP)

Approval of the Senior and Community Recreation Facility Needs Study RFP would allow staff to solicit bids for a comprehensive Senior and Community Recreation Facility Needs Study in the event the City of Camarillo approves the Cooperative Agreement.

Suggested Actions: A MOTION to Approve the Senior Community Recreation Facility Needs Study RFP contingent upon the approval of the Cooperative Agreement by the City of Camarillo.

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

- A. Chairman Dixon
- B. Ventura County Special District Association/California Special District Association
- C. Santa Monica Mountains Conservancy
- E. Standing Committees – Finance, Liaison, and Policy
- F. Foundation for Pleasant Valley Recreation and Parks
- G. General Manager’s Report

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

12. CLOSED SESSION

- A. **Public Employee Performance Evaluation and Compensation** - The Board will hold a closed session pursuant to Government Code Sections 54957 and 54957.6(a), with the District’s HR Specialist to conduct an employee performance evaluation of the General Manager and to discuss the salary, compensation and fringe benefits provided to the General Manager.

13. ADJOURNMENT

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

Announcement: Public Comment: Members of the public may address the Board on any agenda item before or during consideration of the item. [Government Code section 54954.3] Should you need special assistance (i.e. a disability-related modification or accommodations) to participate in the Board meeting or other District activities (including receipt of an agenda in an appropriate alternative format), as outlined in the Americans With Disabilities Act, or require further information, please contact the General Manager at 482-1996, extension 114. Please notify the General Manager 48 hours in advance to provide sufficient time to make a disability-related modification or reasonable accommodation.

Pleasant Valley Recreation & Park District

Certificate of Recognition

presented to

Renee Sherry

The Outstanding Senior Volunteer Award

Presented this 7th day of June 2017.

The Board of Directors of the Pleasant Valley Recreation and Park District and the Senior Center staff would like to hereby commend Renee Sherry for her superior commitment and her devoted service as a volunteer art instructor for the Pleasant Valley Senior Center.

Neal Dixon, Chair

Mark Malloy, Vice-Chair

Bob Kelley, Secretary

Elaine L. Magner, Director

Mike Mishler, Director



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

Group: Pleasant Valley Swim Team **Date:** 5/15/2017

A representative from your organization must attend the following PVRPD Board Meeting on:

Wednesday, June 7, 6:00pm Camarillo Community Center Room 6 located at 1605 E. Burnley St., Camarillo

OFFICERS	NAME	ADDRESS	EMAIL	CELL PHONE
President	Micah Mello	4888 Paseo Montelena Camarillo, CA	mellomk@verizon.net	805-479-2242
Vice President	Kyle Beahan	4595 El Capitan Place Camarillo CA	krbeahan@earthlink.net	808-769-1811
Treasurer	Hillary Wang	1966 Junto Ln, Oxnard CA	hhwang23@gmail.com	805-205-0126
Secretary	Amy Patterson	148 Appletree Ave Camarillo, CA	mamelpatterson@hotmail.com	805-465-0823

Number of participants last year: 190

Projected number of participants upcoming year: 190

Changes Organization has made from previous year: PVST instituted a dues increase in anticipation of an announced but not yet implemented rent increase from OUHSD at all of their facilities. While swim meet income continues to remain strong as meet popularity increases, PVST could not rely solely on it as a hard revenue stream. ACHS High school outreach remains soft, as student commitment remains elusive. Other area high schools are proving to be sources of member outreach and participation.

Comments for the PVRPD Board of Directors: OUHSD's new rent structure is scheduled to be implemented beginning 7/1/2017. PVST was an active partner on the advisory committee to review and recommend rate structure. While pools in more affluent districts are commanding higher rents, OUHSD had to remain true to its lower-affluent areas as they set a "one size fits all" structure to their facility rentals for members of their communities. New rates include costs for Assistant pool managers as well as lane rental, bringing in-line with current PVRPD rates.

Primary Facility (ies) Used? Competitive: ACHS; Developmental: PVAC

What Time are Board Meetings Held? 6pm, 3rd Wednesday of the month

Where are Board Meetings Held? ACHS staff office

When are new Board Members Elected? summer semi-annual general membership meeting

When are new Board Members Installed? September Board meeting

Pleasant Valley Recreation and Park District Liaison: Amy Stewart / Macy Andersen

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

Please Complete and Return the Annual Update and Financial Statement by Friday, Sept 20 and return to:

Amy Stewart
1605 E. Burnley Street, Camarillo, CA 93010
Phone: 482-1996 x 14
Fax: 805-482-3468

Form Completed by (print): Tim Hedrick, Head Coach and Gen Mgr. Date 5/15/2017

Sign: TKH Date 5/15/2017



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

NAME OF ORGANIZATION

Pleasant Valley Swim Team

Last Year's Financial Statement

Proposed Budget

Period: 9/2015-8/2016
CHECKING
Beginning Balance: \$ 11,347.12

Period: 9/2016-8/2017
CHECKING
Beginning Balance: \$ 14,094.05

Revenue:

Registration:	<u>21722</u>
Meet Entries:	<u>18496.5</u>
Fundraisers:	<u>4848.2</u>
Swim Meet:	<u>50930</u>
Interest:	<u>14</u>
Dues:	<u>137281.67</u>
Other (merchandise):	<u>2224.99</u>
Other (donations):	<u>0</u>
Total Revenue	\$ <u>235,517.36</u>

Revenue:

Registration:	<u>19700</u>
Meet Entries:	<u>29575</u>
Fundraisers:	<u>6000</u>
Swim Meet:	<u>52100</u>
Interest:	<u>0</u>
Dues:	<u>173890</u>
Other (merchandise):	<u>0</u>
Other (donations):	<u>5000</u>
Total Revenue	\$ <u>286,265.00</u>

Expenses:

Advertising	\$ <u>1,900.00</u>
Reimbursed Swim Meet	\$ <u>20,971.00</u>
Fundraising	\$ <u>1,370.25</u>
Licenses and Permits	\$ <u>-</u>
Merchandise	\$ <u>588.25</u>
Office Supplies	\$ <u>55.09</u>
Payroll	\$ <u>108,059.60</u>
Postage and Delivery	\$ <u>127.46</u>
Bookkeeping and Payroll	\$ <u>5,047.21</u>
Web portal and Pmt Proc	\$ <u>10,524.59</u>
Tax Preparation	\$ <u>120.00</u>
Registration	\$ <u>11,470.00</u>
Rent - Office/storage	\$ <u>1,350.00</u>
Rent - Pool	\$ <u>35,499.64</u>
Swim Meet Fees	\$ <u>20,879.96</u>
Swim Meet Equipment	\$ <u>863.06</u>
Telephone/DSL	\$ <u>-</u>
Travel	\$ <u>13,944.32</u>
Total	\$ <u>232,770.43</u>
Ending Balance:	\$ <u>14,094.05</u>

Expenses:

Advertising	\$ <u>1,600.00</u>
Reimbursed Swim Meet	\$ <u>27,450.00</u>
Fundraising	\$ <u>500.00</u>
Licenses and Permits	\$ <u>-</u>
Merchandise	\$ <u>1,800.00</u>
Office Supplies	\$ <u>50.00</u>
Payroll	\$ <u>125,910.00</u>
Postage and Delivery	\$ <u>110.00</u>
Bookkeeping and Payroll	\$ <u>5,400.00</u>
Web portal and Pmt Proc	\$ <u>10,940.00</u>
Tax Preparation	\$ <u>125.00</u>
Registration	\$ <u>8,150.00</u>
Rent - Office/storage	\$ <u>1,620.00</u>
Rent - Pool	\$ <u>40,800.00</u>
Swim Meet Fees	\$ <u>12,950.00</u>
Swim Meet Equipment	\$ <u>6,600.00</u>
Telephone/DSL	\$ <u>-</u>
Travel	\$ <u>15,000.00</u>
Total	\$ <u>259,005.00</u>
Ending Balance:	\$ <u>41,354.05</u>

<i>List Savings/CDs/Investments here:</i>	
Savings Account	1066.12
CD Account ___ month	\$
CD Account ___ month	\$
Investment Account	\$
Other Account	25
Total Other Accounts	<u>1091.12</u>
Checking + Other	\$ <u>15,185.17</u>

<i>List Savings/CDs/Investments here:</i>	
Savings Account	1066.12
CD Account ___ month	\$
CD Account ___ month	\$
Investment Account	\$
Other Account	25
Total Other Accounts	<u>1091.12</u>
Checking + Other	\$ <u>42,445.17</u>

**Pleasant Valley Recreation and Park District
Minutes of Special Meeting
April 27, 2017**

1. CALL TO ORDER

Call to Order

The special meeting of the Board of Directors of the Pleasant Valley Recreation and Park District was called to order at 5:06 p.m. by Chairman Dixon.

2. PLEDGE of ALLEGIANCE

3. ROLL CALL

Roll Call

All present.

Also present: General Manager Mary Otten, Administrative Services Manager Leonore Young, Recreation Services Manager Amy Stewart, Park Services Manager Bob Cerasuolo, Administrative Analyst/Clerk of the Board Mitchell Cameron, Customer Service Lead/Recording Board Secretary Karen Roberts, Recreation Supervisors Jane Raab, Macy Andersen and Lanny Binney, Program Specialist Denise Cleric, and Bob Aaron.

4. ADOPTION OF AGENDA

General Manager Mary Otten requested that *Item 6.D. Assessment District* be removed from the agenda and included in the May 4, 2017 Special Meeting agenda.

Chairman Dixon called for a motion. A motion was made by Director Magner and seconded by Director Malloy to approve the amended agenda.

**Motion to
Approve
Amended
Agenda**

Voting was as follows:

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

Noes:

Absent:

Motion: Carried

Carried

5. OPEN COMMUNICATION/PUBLIC FORUM

Chairman Dixon accepted one speaker card from Clerk of the Board Mitchell Cameron. Bob Aaron of Camarillo requested to speak before some of the topics in Item 6.

6. FY 2017-2018 BUDGET WORKSHOP

A. District Overview

General Manager Mary Otten provided a review of the District's accomplishments, opportunities and challenges of the current fiscal year. Discussion included the breakdown of the revenue tax apportionment payments, calculating a proposed budget with the variables in property tax revenues, the proposed position changes, fully funding the CalPERS 2% @ 62 and the 2% @ 60 unfunded liability this year, and the COP payment which will be split between the general fund and the assessment fund. Bob Aaron of Camarillo asked why the budget process is so detailed.

B. Administrative Services Department

Administrative Services Manager Leonore Young presented the Administrative Services Department Budget for FY2017-2018.

The projected 2017-2018 Budget for the Administrative Services Department:

Total Revenue	\$ 53,740
Total Expenditures	\$ 2,311,476

Discussion included the generation of revenue through the pole position agreement, increasing an administrative analyst position from part-time restricted to part-time year round, and the possible addition of a project management module in Springbrook.

C. Recreation Services Department

Recreation Services Manager Amy Stewart presented the Recreation Services Department Budget for FY2017-2018.

The projected 2017-2018 Budget for the Recreation Services Department:

Total Revenue	\$ 905,474
Total Expenditures	\$ 1,500,400

Discussion included a volunteer appreciation event, the increase in revenue, increasing a recreation senior leader II position to a program specialist position and a request to have the costs of an additional or a position increase displayed with salary and benefit costs.

D. Assessment District

This item was pulled from the agenda and will be discussed at the May 4, 2017 Special Meeting.

E. Other Budget Related Items

Discussion included security cameras at PV Fields, user group donations and cost of using fields, and the need for more information on cell phone allowances.

7. ORAL COMMUNICATIONS

The Directors thanked staff for the clear presentations.

8. ADJOURNMENT

Chairman Dixon adjourned the meeting at 7:15 p.m.

Respectfully submitted,

Karen Roberts
Recording Secretary

Approval,

Neal Dixon
Chairman

**Pleasant Valley Recreation and Park District
Minutes of Regular Meeting
May 3, 2017**

1. CALL TO ORDER

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

Call to Order

2. PLEDGE OF ALLEGIANCE

Matt Parker led the pledge.

3. ROLL CALL

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

Absent:

ALSO PRESENT: General Manager Mary Otten, Park Services Manager Bob Cerasuolo, Administrative Services Manager Leonore Young, Administrative Analyst and Clerk of the Board Mitchell Cameron, Customer Service Lead and Recording Board Secretary Karen Roberts, Recreation Supervisors Jane Raab and Lanny Binney, Human Resources Specialist Kathryn Drewry, Kathleen Kelley, Matt Lorimer, Ernesto Macias and Bob Aaron.

Roll Call

4. AMENDMENTS TO THE AGENDA

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

Voting was as follows:

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

Noes:

Absent:

Motion: Carried

**Motion to
Approve
Agenda**

Carried

5. PRESENTATIONS

A. District Highlights

Recreation Services Manager Amy Stewart presented the highlights of the April/May District programs and activities. Snorkeling, diving, scuba, surfing lessons and lifeguard certification are available at the Aquatic Center and the Pirate & Mermaid Camp held in April was very popular. At the Senior Center over 70 participants sold items at the April 22 Rummage Sale and the 50+ Expo was very successful on May 2 with over 70 vendors and a lunch sponsored by Alma Via. Senior Food Kits are being distributed on the first Wednesday of the month in the Community Center parking lot. Coming up is Lunch and a Movie on May 4 and a trip to the Riverside Casino at Laughlin, NV on June 21. Nature hikes continue on May 20 at Mission Oaks and on May 27 at Camarillo Grove Park. The Garden Bus Tour starting from the Camarillo Grove Nature Center on June 3 at 9:00am is full and taking names on a waiting list. The adult softball and kickball leagues have opened up for registration for the summer. The Cosmos Youth Track Club finishes their season on May 13 and the VC Derby Darlins have a roller derby bout on May 20 at Freedom Park. Camarillo Grove Park is closed due to parking lot paving until May 19. The District is hiring for several part time positions, so check the website. National

Trails Day will be celebrated on June 3 at Camarillo Grove Park with lots of activities and also a lunch will be sponsored by Smashburger.

B. Eagles Soccer Club

Recreation Supervisor Lanny Binney introduced Kathleen Kelley, president of the Eagles Soccer Club who presented the club's annual update. The Eagles were invited to join the US Soccer Girls Development Academy which is in its first year. The boys group started about ten years ago. US Soccer feeds into national teams and has a lot of money with scouts and showcases where college recruiters attend. In 2016 all of the Eagles' seniors who wanted to play at the collegiate level were able to do so. The Eagles awarded almost \$40,000 in financial aid last year and fundraising is a big focus with 15 volunteer hours required from the families for each player. Ms. Kelley was asked about the snack bar and she stated that it helps to serve as a place for volunteer hours.

6. PUBLIC COMMENT

Chairman Dixon accepted one speaker card from Clerk of the Board Mitchell Cameron. Matt Lorimer of Camarillo stated that he attended the 50+ Expo and met up with many seniors. Mr. Lorimer said that the City needs to come forward and assist in building a new senior center. He said that 5½ years ago when he started running for City Council, he chose to support seniors who wanted a place to make friends and find support. Mr. Lorimer passed out a Food Share Food Resource List and congratulated the District for being a location for food donations on Fridays and Sundays (Journey the Church). Mr. Lorimer mentioned that besides Fridays, he also brings in bread on Mondays to the senior center.

7. CONSENT AGENDA

- A. Minutes for Regular Board Meeting April 5, 2017
- B. Warrants, Accounts Payable & Payroll thru April 20, 2017
- C. Financial Report

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

Voting was as follows:

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

Noes:

Absent:

Motion: Carried

**Motion to
Approve
Consent
Agenda**

Carried

8. NEW ITEMS – DISCUSSION/ACTION

A. Approval and Award of the Contract Agreement Between the District and West Coast Arborists, Inc. for Tree Trimming and Maintenance Services

Park Supervisor Matthew Parker stated that the District has used contractual support for tree maintenance along with in-house staff since 1998. In May 2016, the District was notified by West Coast Arborists, Inc. that they could no longer continue with the previous agreement because of prevailing wage increases mandated in August 2015. Staff initiated a Request for Proposal to which three firms replied. Staff is recommending the selection of West Coast Arborists, Inc. for a five year term for tree

maintenance services. Ernesto Macias, a WCA manager in Anaheim was on hand for questions. Discussion included the recommended not-to-exceed contract amount of \$40,000, the method for cost comparison between the competing contractors, grid pruning as a preferred method to request pruning, length of time (2 to 3 months) to complete a full tree inventory, addressing overhanging branches into neighboring properties, Charter Oak Park tree line maintenance, hotline emergency tree crew rental, the successful relationship with WCA over the years, need for tree inventory to determine actual costs, expense of large tree maintenance, grid pruning of about 500 trees per year at about \$75 per tree, a typical tree maintenance cycle of three years, use of a living tree inventory and GPS to maintain a tree database.

Chairman Dixon called for a motion. A motion was made by Director Magner and seconded by Director Malloy to authorize the General Manager to enter into an agreement with West Coast Arborists, Inc. for tree maintenance services for a five year term.

Motion to Approve WCA For Tree Maintenance

Voting was as follows:

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

Noes:

Absent:

Motion: Carried

Carried

B. Consideration and Approval of New Classification – Student Worker/Intern

Human Resources Specialist Kathryn Drewry presented a new classification and salary range for Student Worker/Intern. The District has been utilizing interns from California State University at Channel Islands (CSUCI) for the past year and would like to offer positions to students outside of CSUCI, so a job description was needed. It would be a limited term part time position of about 500 hours. Discussion included the need for the position, the mutual gain from the working relationship, the continued program with CSUCI which pays for its students to participate in internships, the opportunities that the District can provide for these students and the specific expertise that the District will be able to benefit from.

Chairman Dixon called for a motion. A motion was made by Director Magner and seconded by Director Malloy to approve a new classification and salary range for Student Worker/Intern.

Motion to Approve Student Worker/ Intern Position

Voting was as follows:

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

Noes:

Absent:

Motion: Carried

Carried

C. Consideration and Approval of 1% Cost of Living Adjustment (COLA) for Full-Time and Part-Time Year-Round Non-Represented Employees and the Updated Salary Schedules

Human Resources Specialist Kathryn Drewry presented a salary schedule with a 1% COLA for non-represented year-round employees. SEIU-represented year-round employees will be receiving a 1% COLA in accordance with the contract the employees have with SEIU. Discussion included the updated salary schedules and the added costs associated with the 1% adjustment.

Chairman Dixon called for a motion. A motion was made by Director Magner and seconded by Director Malloy to approve the updated salary schedules with a 1% COLA for non-represented year-round employees.

Motion to Approve 1% COLA for Non-Represented Year-Round

Voting was as follows:

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

Noes:

Absent:

Motion: Carried

Carried

D. Consideration and Adoption of Resolution No. 573, Declaring Intention to Levy Assessments for FY 2017-2018, Preliminarily Approving Engineer's Report, and Providing for Notice of Hearing for the Park Maintenance and Recreation Improvement District for the Pleasant Valley Recreation and Park District

Administrative Services Manager Leonore Young recommended that the Board adopt Resolution No. 573 accepting the Engineer's Report and schedule a public hearing. Discussion included an explanation of how assessments are calculated per zone or usage within the District map, the need to add the newest park – Mel Vincent Park to the list of District parks, an increase to \$38.75 per single-family equivalent benefit unit assessment, and Proposition 218 which limits the increase to no more than 3%.

Chairman Dixon called for a motion. A motion was made by Director Mishler and seconded by Director Magner to adopt Resolution No. 573 declaring intention to levy assessments for FY 2017-2018, approve the Engineer's Report and schedule the public hearing.

Motion to Adopt Reso 573 Approving Engineer's Report And Scheduling a Hearing

Voting was as follows:

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

Noes:

Absent:

Motion: Carried

Carried

E. Consideration and Approval of Bid Specifications for Parking Lot Repairs at Bob Kildee Park

Park Services Manager Bob Cerasuolo provided bid specifications for parking lot repairs at Bob Kildee Park. Also provided was an option to add up to 14 more parking stalls within the parking lot. Discussion included extra expense and time for the additional parking spaces, the need for extra parking, designing an area for compact cars, and the removal of the Monterey pine trees from the parking lot.

Chairman Dixon called for a motion. A motion was made by Director Malloy and seconded by Director Magner to approve the bid specifications for the asphalt replacement work needed at Bob Kildee Park without changing the parking configuration.

**Motion to
Approve
Bob Kildee
Parking Lot**

Voting was as follows:

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

Noes:

Absent:

Motion: Carried

Carried

F. LAFCo Vote

Administrative Analyst Mitchell Cameron presented the candidate selection for the 2nd Runoff Election for the Ventura LAFCo Special District Alternate Member. Discussion included preference for candidate Al Fox due to his regular attendance at the VCSDA meetings.

Chairman Dixon called for a motion. A motion was made by Director Malloy and seconded by Director Mishler to approve the selection of Al Fox as the Ventura Local Agency Formation Commission Special District Alternate Member.

**Motion to
Approve Al Fox
LAFCo Alternate**

Voting was as follows:

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

Noes:

Absent:

Motion: Carried

Carried

9. INFORMATIONAL ITEMS

- A. Chairman's Report – Chairman Dixon reported that Eggstravaganza was fantastic and thanked staff and also Journey the Church and Lincoln Military Housing for their financial sponsorships. Dr. Dixon also thanked Alma Via for sponsoring senior events and to Smashburger for sponsoring the National Trails Day event at the Camarillo Grove Nature Center.
- B. Ventura County Special District Association/California Special District Association- Director Magner travelled to Sacramento in April for CSDA. At a Professional Development Board meeting, Ms. Magner looked at redoing certifications and lining up a guest speaker for the Monterey showcase scheduled for the fall. Ms. Magner also attended the Leadership Academy in San Luis Obispo and will receive a Certificate of Distinction from CSDA.
- C. Santa Monica Mountains Conservancy – Director Mishler reported that the April 4th meeting was cancelled because there was not a quorum present.
- D. Standing Committees –Finance – Director Malloy stated that the District is comfortably under budget at this time. Personnel – Director Magner reported that they covered health benefit costs and will look at possibly increasing contributions to the employees in the budget.

- E. Foundation for Pleasant Valley Recreation and Parks – General Manager Mary Otten stated that the Foundation’s August 26 fundraiser is at Camarillo Grove Park. Recent hire Megan Hamlin has obtained about \$1300 in sponsorships so far.
- F. General Manager’s Report – General Manager Otten reported about the issues with the plumbing at Mission Oaks Park and Bob Kildee Park. The fountain should be back on at the dog park at Mission Oaks Park and the pumps at Los Altos will be up and running by the end of the week. Camarillo Grove Park has been closed for the parking lot renovation and weed abatement and rodent control is taking place while it is closed. The COP has been finalized and a net present value savings over 5% will help stabilize the COP going forward. Pole pads will be in place at PV Fields before the AYSO Strawberry Cup next weekend.

10. ORAL COMMUNICATIONS

Directors Mishler and Kelley thanked staff for all of their hard work. Director Kelley stated that the UCLA soccer game at PV Fields was very popular and free to everyone. Director Malloy thanked Journey the Church for helping at Eggstravaganza from manning the booths to hiding eggs. Mr. Malloy also thanked the VC Star for covering the community event. Directors Mishler, Magner and Malloy attended the 50+ Expo and commended Jane and Denise on a great job. The Friends of the Camarillo Dog Parks is holding a Yappy Hour on May 17 as a fundraiser with the group receiving 20% of your purchase.

11. ADJOURNMENT

Chairman Dixon adjourned the meeting at 8:11 p.m.

Respectfully submitted,

Approval,

**Karen Roberts
Recording Secretary**

**Neal Dixon
Chairman**

**Pleasant Valley Recreation and Park District
Minutes of Special Meeting
May 4, 2017**

1. CALL TO ORDER

Call to Order

The special meeting of the Board of Directors of the Pleasant Valley Recreation and Park District was called to order at 5:06 p.m. by Chairman Dixon.

2. PLEDGE of ALLEGIANCE

3. ROLL CALL

Roll Call

Ayes: Mishler, Magner, Malloy, Chairman Dixon

Absent: Kelley arrived at 5:30pm

Also present: General Manager Mary Otten, Administrative Services Manager Leonore Young, Recreation Services Manager Amy Stewart, Park Services Manager Bob Cerasuolo, Administrative Analyst/Clerk of the Board Mitchell Cameron, Customer Service Lead/Recording Board Secretary Karen Roberts, Recreation Supervisors Jane Raab and Lanny Binney, Park Supervisor Matthew Parker, and Bob Aaron.

4. ADOPTION OF AGENDA

Agenda accepted as presented.

5. OPEN COMMUNICATION/PUBLIC FORUM

Chairman Dixon accepted one speaker card from Administrative Analyst Mitchell Cameron. Bob Aaron of Camarillo requested handouts to follow along with the presentations. He questioned if the budget for water was broken down by each park and stated that he would follow up with General Manager Mary Otten.

6. FY 2017-2018 BUDGET WORKSHOP

A. Park Services Department

Park Services Manager Bob Cerasuolo presented the Park Services Department Budget for FY2017-2018.

The projected 2017-2018 Budget for the Parks Department:

Total Revenue	\$ 346,901
Total Expenditures	\$ 3,423,405

Discussion included increasing costs of water and electricity, decrease in cost of fuel, need for an additional park supervisor for special projects and facilities, no special district tax breaks with regards to solar power, development of a lighting/energy conservation plan, and a water conservation plan.

B. Capital Improvement

Park Services Manager Bob Cerasuolo presented the projected Capital Improvement Project list:

a. Bob Kildee Parking Lot (roll over from prior year)	\$150,000
b. Administration Building Roof	\$125,000

c. Auditorium Ducting Repair	\$30,000
d. Auditorium Restrooms	\$65,000
e. Bob Kildee Pavilion	\$38,000
f. Springville Dog Park	\$81,000
g. Camarillo Dog Park	\$20,000
h. Pool-Water Heater/Electric Outlets	\$35,000
i. Roof-Mission Oaks Snack Bar	\$30,000
j. Auditorium Patio	\$60,000
k. Bob Kildee Pour and Play	\$25,000
l. Design Plans for Freedom	\$10,000
m. Office Design/Carpet/Server	\$53,000
n. Shop Drive-way	\$35,000
o. Pleasant Valley Fields Parking Lot	\$15,000
q. Needs Assessment (roll over from prior year)	\$68,790
Total	\$840,790

Discussion included warranty of pour and play, Journey the Church labor assistance with auditorium restrooms, lowering budget for community center side patio courtyard, fencing and noise abatement at Springville Dog Park, the option of a tankless water heater at the Aquatic Center, plans to build four more baseball fields at Freedom Park, the possibility of procuring funds from the county for the repair of Freedom Park Drive, the current user groups at Freedom Park, the need to reconfigure office space, and fencing at Valle Lindo and Heritage Park.

The Board recessed for a ten minute break at 6:37 p.m.

C. Assessment District

Administrative Services Manager Leonore Young and General Manager Mary Otten presented the Assessment District – Fund 20 Budget.

The projected 2017-2018 Budget for the Assessment District – Fund 20:

Total Revenue	\$ 1,056,732
Total Expenditures	\$ 1,045,673

Discussion included adding \$10,000 to the tree maintenance budget to include Charter Oak Park's ongoing maintenance into capital budget, reassessment of tree trimming budget at mid-year after tree inventory, and the reassignment of the park services manager position to general funds.

D. Budget Follow Up Items

General Manager Mary Otten provided information on video surveillance, cell phones, volunteer recognition, healthcare and tax apportionment at the request of the Board. Cameras at Pleasant Valley Fields would run approximately \$25,000 to about \$32,000 and would need to include cable installation for internet. Discussion included motion lights, placement of cameras, quality of images, and user group contributions. Also discussed was the District's cell phone allowance policy, a luncheon for District

volunteers, the cost of possibly increasing District coverage of employee healthcare benefits, and difference in tax apportionment calculations.

7. ORAL COMMUNICATIONS

None.

8. ADJOURNMENT

Chairman Dixon adjourned the meeting at 8:03 p.m.

Respectfully submitted,

Karen Roberts
Recording Secretary

Approval,

Neal Dixon
Chairman

**Pleasant Valley Recreation and Park District
Minutes of Special Meeting
May 18, 2017**

1. CALL TO ORDER

Call to Order

The special meeting of the Board of Directors of the Pleasant Valley Recreation and Park District was called to order at 5:00 p.m. by Chairman Dixon.

2. PLEDGE of ALLEGIANCE

3. ROLL CALL

Ayes: Mishler, Kelley, Malloy, Chairman Dixon

Roll Call

Absent: Magner

Also present: General Manager Mary Otten, Administrative Services Manager Leonore Young, Recreation Services Manager Amy Stewart, Park Services Manager Bob Cerasuolo, Administrative Analyst/Clerk of the Board Mitchell Cameron, Customer Service Lead/Recording Board Secretary Karen Roberts, Park Supervisor Matthew Parker, Human Resource Specialist Kathryn Drewry, Recreation Supervisor Jane Raab and Bob Aaron.

4. ADOPTION OF AGENDA

Agenda accepted as presented.

5. OPEN COMMUNICATION/PUBLIC FORUM

Bob Aaron of Camarillo requested that he speak before Item 7. *Closed Session.*

6. FY 2017-2018 BUDGET WORKSHOP

General Manager Mary Otten reviewed the FY 2017-2018 Budget with the Board recommended changes presented. Follow-up information was presented on health insurance, office re-design, the Community Center patio, water heaters at the Aquatic Center, security cameras and Freedom Park reservations. Administrative Services Manager Leonore Young presented the revised FY 2017-2018 Budgets.

The projected 2017-2018 Budget for Fund 10 – General Fund:

Total Revenue	\$ 7,542,751
Total Expenditures	\$ 7,521,028
Capital Expenses	\$ 850,790

The projected 2017-2018 Budget for Fund 20 – Assessment District:

Total Revenue	\$ 1,072,690
Total Expenditures	\$ 1,055,213

Discussion included the parameters for increasing District coverage of healthcare benefits of currently enrolled employees, the breakdown of the office re-design costs, potential usage of the Community Center patio, Journey the Church's possible assistance with the patio work, reducing the extent of work and proposing a smaller budget of about \$12,000 for the patio repair, merits of tankless water heaters versus standard water

heaters at the Aquatic Center, extra lighting and/or security cameras at Pleasant Valley Fields, requests for more research on the tankless water units and motion sensor lights, user group input regarding security measures, CPBA readiness to build more originally planned fields at Freedom Park, predicting usage of additional baseball fields at Freedom without current data, expense of extra light usage at Freedom Park, relocation of current Freedom Park users and increasing need for lighted fields, instability in the control of baseball fields utilized on school property at the Los Altos fields, maximizing park field usage for the majority of the community, possible potential annexation options down the road, future Quimby developer fees, and updated budget expenses.

Bob Aaron of Camarillo stated that he researched the government codes on closed sessions and that salary discussions, etc. can be discussed in an open session if General Manager Mary Otten chooses to do so. Mr. Aaron asked the Board to take into consideration the goals the General Manager may or may not have accomplished so far and the fact that Ms. Otten is choosing that the discussions take place in a closed session rather than an open session where more people would be made aware if she has been doing her job.

7. CLOSED SESSION

A. Public Employee Performance Evaluation and Compensation – The Board held a closed session pursuant to Government Code Sections 54957 and 54957.6(a) to conduct an employee performance evaluation of the General Manager and to discuss the salary, compensation and fringe benefits provided to the General Manager.

8. RECONVENE INTO OPEN SESSION [Govt. Code Section 54957.1]

Disclosure of actions taken in closed session, as applicable.

9. REPORT ANY ACTION TAKEN IN CLOSED SESSION

No action taken.

10. ORAL COMMUNICATIONS

Director Malloy stated that the school district has fixed the water pump at Los Altos. Chairman Dixon reported that the water pumps affecting the water fountain at the Mission Oaks off leash dog area have been fixed also. Administrative Analyst Mitchell Cameron reported that the square footage in consideration for the administrative office carpeting is 2149 square feet.

11. ADJOURNMENT

Chairman Dixon adjourned the meeting at 6:56 p.m.

Respectfully submitted,

Karen Roberts
Recording Secretary

Approval,

Neal Dixon
Chairman

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

TO: BOARD OF DIRECTORS

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

DATE: June 7, 2017

SUBJECT: FINANCE REPORT APRIL 2017

RECOMMENDATION

It is recommended the Board review and approve the District's Financial Statements for April 30, 2017 for Fund 10 and Fund 20.

ANALYSIS OF COMPARATIVE FINANCIAL THROUGH MARCH 31, 2017

Attached you will find the District's Statements of Revenues and Expenditures for the period of July 1, 2016 through April 30, 2017 with a year-to-date comparison for the period of July 1, 2015 through April 30, 2016. The percentage rate used for the 2016-2017 fiscal year budget is 83.3% for Period 10 of the fiscal year.

REVENUES

Total revenue for the 10th month ending April 30, 2017 for Fund 10 (General Fund) has an overall increase of \$3,222,241. This increase is due to the following items: 1) Park dedication fee (\$3,123,562) and 2) Tax apportionment (\$112,904). There was also a decrease in Current Supplemental Pass Thru (\$18,778). Without including the park dedication fee, the actual revenue increase is \$98,679 over the same period as last fiscal year. This increase is made up primarily of the items listed above.

Total revenue for the 10th month ending April 30, 2017 for Fund 20 (Assessment District) is at 96.34% of budget which is \$1,009,185. The majority of tax apportionment revenues have been received for the fiscal year. Any changes will be minimal between now and June 30, 2017.

EXPENDITURES

Personnel Expenditures have increased by \$222,234 for FY 2016-2017 in comparison to personnel expense for the same time period. This increase is primarily due to an increase in full time wages of \$101,877 due to vacant positions being filled in comparison to last year along with merit increases which have been issued for the fiscal year 2016-2017. Other reasons for the increase are: the PERS Unfunded Liability of \$22,992 in comparison to prior year due to the annual increase from CalPERS, Retirement has increased \$49,436 including PERS, FICA and Medicare. Overall personnel is under budget by 11.1%.

Service and Supply Expenditures have increased \$41,120 in comparison to the same time period as last year. This increase is primarily due to the following items: 1) Reserve Designated Project \$25,000 and 2) Reserve Dry Period \$75,833, with a decrease of 3) RDA/Collection Fees \$60,313. Even though the Service and Supplies section is higher than prior year, overall the District is still under budget by 14.59%.

Capital projects are currently underway and some have been completed for FY 2016-2017. The District is at 36.1% of its total capital budget. Most projects will be completed by June 30, 2017 and those not completed will be rolled over to fiscal year 2017-2018.

Fund 20 is at 77.2% in Personnel and 59.1% in Service and Supplies. The Board should see an increase in expense line item 6709 as SCI Engineering has completed the Engineers Report and the District will receive a billing in the next few weeks. The Assessment District is staying within budget in all categories.

FISCAL IMPACT

Overall the District is under the approved budget for Fund 10 by 12.5% and Fund 20 by 17.3%. Staff is constantly reviewing ways to make the District run effectively and efficiently while staying within the approved budget along with negotiating with vendors for better pricing.

RECOMMENDATION

It is recommended the Board review and approve the Financial Statements for April 30, 2017 for Fund 10 and Fund 20.

ATTACHMENTS

- 1) Financial Statement of Revenues and Expenditures as of April 30, 2017 Fund 10
(3 pages)
- 2) Financial Statement of Revenue and Expenditures as of April 30, 2017 Fund 20
(1 page)
- 3) Employee Benefit Breakdown (1 page)

General Ledger
Statement of Revenues and Expenditures
Fund 10 General Fund
April 2017 83.3%

Description	Account	Period Amount	Prior Actual	Year to Date	Budget	Budget Remaining	% Budget Used
Revenue							
Tax Apport Cur Year Secured	5110	\$ 2,450,749.70	\$ 5,506,263.59	\$ 5,619,168.40	\$ 5,825,276.00	\$ 206,107.60	96.46%
Tax Apport Cur Year Unsec	5120	\$ -	\$ 135,266.71	\$ 132,002.25	\$ -	\$ 132,002.25	0.00%
Tax Apport Prior Year Sec	5130	\$ -	\$ 42,851.12	\$ 61,143.80	\$ -	\$ 61,143.80	0.00%
Tax Apport Prior Year Unsec	5140	\$ -	\$ 6,324.91	\$ 5,910.95	\$ -	\$ 5,910.95	0.00%
Tax Deeded Sales	5150	\$ -	\$ 51.99	\$ -	\$ -	\$ -	0.00%
Cur Supplemental Pass Thru	5210	\$ -	\$ 48,888.39	\$ 30,110.70	\$ -	\$ 30,110.70	0.00%
HOPTR	5230	\$ -	\$ 23,712.64	\$ 23,043.62	\$ -	\$ 23,043.62	0.00%
Supplemental Assessment Roll	5240	\$ -	\$ 192.50	\$ 200.83	\$ -	\$ 200.83	0.00%
Interest Apport Fund	5310	\$ 4,987.09	\$ 13,484.83	\$ 28,720.32	\$ 22,364.00	\$ 6,356.32	128.42%
Other Interest Income	5320	\$ -	\$ -	\$ 8,473.28	\$ -	\$ 8,473.28	0.00%
Loan Proceeds	5350	\$ -	\$ 66,130.00	\$ -	\$ -	\$ -	0.00%
Park Dedication Fees	5400	\$ -	\$ -	\$ 3,123,562.00	\$ -	\$ 3,123,562.00	0.00%
Dividends CAPRI Prior Years	5460	\$ -	\$ 11,477.00	\$ 10,594.50	\$ 10,000.00	\$ 594.50	105.95%
Park Patrol Citations	5506	\$ -	\$ 2,775.74	\$ 3,077.72	\$ 3,520.00	\$ 442.28	87.44%
Plan Check Fee	5507	\$ -	\$ -	\$ -	\$ 100.00	\$ 100.00	0.00%
Contract Classes Public Fees	5510	\$ 30,640.10	\$ 450,942.01	\$ 429,353.51	\$ 580,319.00	\$ 150,965.49	73.99%
Public Fees	5511	\$ 7,799.50	\$ -	\$ 7,799.50	\$ -	\$ 7,799.50	0.00%
Swim PassAdult Splash (20)	5513	\$ 561.00	\$ 8,201.33	\$ 3,672.00	\$ 7,344.00	\$ 3,672.00	50.00%
Swim PassSenior Splash (10)	5514	\$ 157.50	\$ 1,942.50	\$ 1,461.25	\$ 1,890.00	\$ 428.75	77.31%
Senior Services Revenue	5515	\$ -	\$ 1,860.00	\$ -	\$ -	\$ -	0.00%
Swim Pass Senior Splash (20)	5516	\$ 680.00	\$ 5,409.00	\$ 4,680.50	\$ 3,570.00	\$ 1,110.50	131.11%
Swim PassSenior Splash (10)	5517	\$ -	\$ 760.50	\$ 405.00	\$ 2,916.00	\$ 2,511.00	13.89%
Swim PassSenior Fitness (20)	5518	\$ 891.00	\$ 10,539.00	\$ 10,050.00	\$ 5,670.00	\$ 4,380.00	177.25%
Public Swim Fees	5520	\$ 1,373.50	\$ 16,648.45	\$ 15,395.50	\$ 26,529.00	\$ 11,133.50	58.03%
Swim PassAdult Splash (10)	5524	\$ 324.00	\$ 2,794.50	\$ 2,148.50	\$ 5,508.00	\$ 3,359.50	39.01%
Vending Concessions	5525	\$ 199.04	\$ 863.14	\$ 3,768.80	\$ 3,160.00	\$ 608.80	119.27%
Swim PassAdult Fitness (10)	5526	\$ -	\$ 838.00	\$ 250.00	\$ 3,240.00	\$ 2,990.00	7.72%
Swim PassAdult Fitness (20)	5527	\$ 7.00	\$ 3,169.00	\$ 1,195.00	\$ 5,400.00	\$ 4,205.00	22.13%
Swim PassStructrued Swim(10)	5528	\$ 10.00	\$ 1,060.00	\$ 440.00	\$ 960.00	\$ 520.00	45.83%
Swim PassStructured Swim(20)	5529	\$ 214.00	\$ 1,075.00	\$ 1,478.00	\$ 1,680.00	\$ 202.00	87.98%
Rental	5530	\$ 36,397.27	\$ 296,897.29	\$ 304,024.67	\$ 270,302.00	\$ 33,722.67	112.48%
Cell Tower Revenue	5535	\$ 4,226.62	\$ 85,100.50	\$ 61,714.53	\$ 66,398.00	\$ 4,683.47	92.95%
Annual Passes	5536	\$ 470.00	\$ -	\$ 2,027.30	\$ 3,000.00	\$ 972.70	67.58%
Parking Fees	5540	\$ 3,433.71	\$ -	\$ 14,242.21	\$ 17,602.00	\$ 3,359.79	80.91%
Dues	5550	\$ 169.00	\$ 1,739.87	\$ 1,255.00	\$ 2,240.00	\$ 985.00	56.03%
Activity Guide Revenue	5555	\$ 800.00	\$ 7,150.00	\$ 10,790.00	\$ 6,000.00	\$ 4,790.00	179.83%
Banner Income	5562	\$ -	\$ 1,075.00	\$ -	\$ -	\$ -	0.00%
Gain/(Loss) LAIF Investments	5565	\$ -	\$ 1,589.14	\$ 1,703.98	\$ -	\$ 1,703.98	0.00%
Donations	5570	\$ 4,546.88	\$ 86,541.74	\$ 97,774.88	\$ 79,220.00	\$ 18,554.88	123.42%
Grant HCF	5573	\$ 28,185.40	\$ -	\$ 28,223.15	\$ -	\$ 28,223.15	0.00%
Grant Greenfield Fitness Equ	5574	\$ -	\$ 10,015.00	\$ -	\$ -	\$ -	0.00%
Other/Purchase Discount Taken	5575	\$ 4,905.72	\$ 38,857.67	\$ 63,946.21	\$ 45,621.00	\$ 18,325.21	140.17%
Cash Over/Under	5580	\$ 10.00	\$ 18.47	\$ 45.00	\$ -	\$ 45.00	0.00%
Incentive Income	5585	\$ 143.47	\$ 19,208.01	\$ 1,657.28	\$ 1,600.00	\$ 57.28	103.58%
Reimbursement ROPS	5600	\$ -	\$ 146,963.98	\$ 165,408.89	\$ 90,000.00	\$ 75,408.89	183.79%
Revenue		\$ 2,581,881.50	\$ 7,058,678.52	\$ 10,280,919.03	\$ 7,091,429.00	\$ 3,982,766.19	144.98%
YTD Comparison				\$ 3,222,240.51			
Personnel							
Full Time Salaries	6100	\$ 164,715.57	\$ 1,577,924.88	\$ 1,679,801.62	\$ 2,185,057.00	\$ 505,255.38	76.88%
Overtime Salaries	6101	\$ 1,101.55	\$ 2,260.71	\$ 9,756.86	\$ 37,691.00	\$ 27,934.14	25.89%
Car Allowance	6105	\$ 462.70	\$ 1,094.16	\$ 6,655.58	\$ 9,600.00	\$ 2,944.42	69.33%
Cell Phone Allowance	6108	\$ 1,021.50	\$ 2,063.96	\$ 11,011.47	\$ 15,765.00	\$ 4,753.53	69.85%
PartTime Salaries	6110	\$ 35,778.91	\$ 472,419.09	\$ 397,480.15	\$ 669,296.00	\$ 271,815.85	59.39%
Retirement	6120	\$ 26,906.18	\$ 225,276.19	\$ 274,711.86	\$ 382,260.00	\$ 107,548.14	71.87%
457 Pension	6121	\$ 135.22	\$ 1,352.20	\$ 7,176.84	\$ 10,400.00	\$ 3,223.16	69.01%
Employee Insurance	6130	\$ 17,958.38	\$ 206,379.38	\$ 182,232.13	\$ 266,030.00	\$ 83,797.87	68.50%
Workers Compensation	6140	\$ 10,222.70	\$ 95,999.33	\$ 95,431.96	\$ 176,614.00	\$ 81,182.04	54.03%
Unemployment Insurance	6150	\$ -	\$ 8,961.75	\$ 3,348.33	\$ 9,000.00	\$ 5,651.67	37.20%
Loan Pension Obligation	6160	\$ 19,234.00	\$ 66,972.50	\$ 192,340.00	\$ 230,808.00	\$ 38,468.00	83.33%
PERS Unfunded Liability	6170	\$ 16,805.17	\$ 145,060.00	\$ 168,051.67	\$ 201,662.00	\$ 33,610.33	83.33%
Personnel		\$ 294,341.88	\$ 2,805,764.15	\$ 3,027,998.47	\$ 4,194,183.00	\$ 1,166,184.53	72.20%
YTD Comparison				\$ 222,234.32			
Service and Supplies							
Telephone	6210	\$ 866.35	\$ 13,535.76	\$ 9,636.50	\$ 12,732.00	\$ 3,095.50	75.69%
Internet Services	6220	\$ 961.14	\$ 4,720.00	\$ 20,721.13	\$ 34,136.00	\$ 13,414.87	60.70%
Pool Chemicals	6310	\$ 3,534.24	\$ 9,134.16	\$ 10,974.44	\$ 15,000.00	\$ 4,025.56	73.16%
Janitorial Supplies	6320	\$ 1,835.44	\$ 35,937.69	\$ 38,297.45	\$ 48,375.00	\$ 10,077.55	79.17%
Kitchen Supplies	6330	\$ 50.16	\$ 403.50	\$ 454.25	\$ 1,650.00	\$ 1,195.75	27.53%
Food Supplies	6340	\$ 163.58	\$ 5,166.89	\$ 4,130.73	\$ 8,636.00	\$ 4,505.27	47.83%
Water Maint & Service	6350	\$ 159.55	\$ 737.93	\$ 983.25	\$ 1,320.00	\$ 336.75	74.49%

General Ledger
Statement of Revenues and Expenditures
Fund 10 General Fund
April 2017 83.3%

Description	Account	Period Amount	Prior Actual	Year to Date	Budget	Budget Remaining	% Budget Used
Laundry/Wash Service	6360	\$ -	\$ -	\$ -	860.00	\$ 860.00	0.00%
Janitorial Services	6370	\$ -	\$ -	\$ -	1,800.00	\$ 1,800.00	0.00%
Medical Supplies	6380	\$ -	\$ 247.54	\$ -	-	\$ -	0.00%
Insurance Liability	6410	\$ -	\$ 96,475.94	\$ 87,921.00	105,790.00	\$ 17,869.00	83.11%
Fuel	6510	\$ 3,381.14	\$ 26,505.22	\$ 26,602.00	48,000.00	\$ 21,398.00	55.42%
Vehicle Maintenance	6520	\$ 4,321.02	\$ 20,751.39	\$ 25,966.74	34,200.00	\$ 8,233.26	75.93%
Office Equipment Maintenance	6530	\$ -	\$ 192.67	\$ 172.55	2,300.00	\$ 2,127.45	7.50%
Computer Equip Maintenance	6540	\$ 960.00	\$ 266.65	\$ 1,066.18	2,795.00	\$ 1,728.82	38.15%
Building Maintenance	6600	\$ -	\$ -	\$ 66.98	-	\$ 66.98	0.00%
Building Repair	6610	\$ 12,219.54	\$ 71,327.83	\$ 73,000.84	78,300.00	\$ 5,299.16	93.23%
Bldg Equip Maint/Repair	6620	\$ 1,416.28	\$ 8,195.94	\$ 13,410.17	27,300.00	\$ 13,889.83	49.12%
Improvements/Maintenance	6630	\$ -	\$ 16,112.86	\$ 16,794.05	22,500.00	\$ 5,705.95	74.64%
Grounds Maintenance	6710	\$ 8,075.18	\$ 59,335.47	\$ 71,215.73	93,980.00	\$ 22,764.27	75.78%
Contracted LS Services	6720	\$ -	\$ -	\$ 1,440.00	-	\$ 1,440.00	0.00%
Park Signage (Branding)	6725	\$ -	\$ -	\$ 5,866.64	-	\$ 5,866.64	0.00%
Contracted Pest Control	6730	\$ 325.00	\$ -	\$ 1,090.00	2,000.00	\$ 910.00	54.50%
Rubbish & Refuse	6740	\$ 4,937.29	\$ 46,368.68	\$ 42,804.27	56,800.00	\$ 13,995.73	75.36%
Vandalism/Theft	6750	\$ -	\$ 96.74	\$ 101.80	5,000.00	\$ 4,898.20	2.04%
Memberships	6810	\$ -	\$ 9,868.12	\$ 13,395.93	12,799.00	\$ 596.93	104.66%
Office Supplies	6910	\$ 6,039.57	\$ 14,486.69	\$ 16,233.69	27,996.00	\$ 11,762.31	57.99%
Postage Expense	6920	\$ 518.47	\$ 23,157.88	\$ 17,937.99	26,218.00	\$ 8,280.01	68.42%
Advertising Expense	6930	\$ 1,132.00	\$ 7,090.32	\$ 10,461.92	15,092.00	\$ 4,630.08	69.32%
Printing Charges	6940	\$ 2,208.21	\$ 9,220.33	\$ 9,118.05	20,213.00	\$ 11,094.95	45.11%
Bank & ActiveNet Charges	6950	\$ 4,659.92	\$ 35,879.43	\$ 39,869.11	50,410.00	\$ 10,540.89	79.09%
Approp Redev/Collection Fees	6960	\$ 162,953.46	\$ 386,218.51	\$ 325,906.93	373,394.00	\$ 47,487.07	87.28%
Minor Furn Fixture & Equip	6980	\$ 258.44	\$ 3,071.53	\$ 1,852.29	3,646.00	\$ 1,793.71	50.80%
Comp Hardware/Software Exp	6990	\$ 5,116.61	\$ 4,952.97	\$ 8,196.27	8,874.00	\$ 677.73	92.36%
Fingerprint Fees (HR)	7010	\$ 159.00	\$ 919.00	\$ 863.00	2,440.00	\$ 1,577.00	35.37%
Fire & Safety Insp Fees	7020	\$ -	\$ -	\$ 956.05	4,090.00	\$ 3,133.95	23.38%
Permit & Licensing Fees	7030	\$ -	\$ 2,690.61	\$ 2,721.34	2,700.00	\$ 21.34	100.79%
State License Fee	7040	\$ -	\$ 220.00	\$ -	-	\$ -	0.00%
Professional Services	7100	\$ -	\$ 264.00	\$ 400.00	900.00	\$ 500.00	44.44%
Legal Services	7110	\$ 7,382.50	\$ 38,176.67	\$ 25,183.35	69,150.00	\$ 43,966.65	36.42%
Typeset and Print Services	7115	\$ 7,350.67	\$ 25,871.19	\$ 43,022.34	50,204.00	\$ 7,181.66	85.70%
Instructor Services	7120	\$ 12,352.68	\$ 132,082.66	\$ 135,603.03	140,473.00	\$ 4,869.97	96.53%
PERS Admin Fees	7125	\$ 110.55	\$ 1,186.06	\$ 1,124.08	1,975.00	\$ 850.92	56.92%
Audit Services	7130	\$ -	\$ 1,310.00	\$ 12,240.00	16,300.00	\$ 4,060.00	75.09%
Medical & Health Svcs (HR)	7140	\$ 200.00	\$ 2,115.00	\$ 1,225.00	5,500.00	\$ 4,275.00	22.27%
Security Services	7150	\$ 508.50	\$ 3,906.78	\$ 4,546.02	4,740.00	\$ 193.98	95.91%
Entertainment Services	7160	\$ 599.00	\$ 1,650.00	\$ 1,686.09	2,450.00	\$ 763.91	68.82%
Business Services	7180	\$ 245.09	\$ 55,717.78	\$ 39,611.19	86,283.00	\$ 46,671.81	45.91%
Umpire/Referee Services	7190	\$ -	\$ 820.00	\$ 1,420.00	2,000.00	\$ 580.00	71.00%
Subscriptions	7210	\$ 318.47	\$ 3,331.16	\$ 1,662.98	3,604.00	\$ 1,941.02	46.14%
Rents & Leases Equip	7310	\$ 789.87	\$ 13,640.83	\$ 14,990.54	27,400.00	\$ 12,409.46	54.71%
Bldg/Field Leases & Rental	7320	\$ 8,756.00	\$ 68.00	\$ 8,796.00	10,938.00	\$ 2,142.00	80.42%
Event Supplies	7410	\$ 94.24	\$ 1,263.41	\$ 1,553.68	2,210.00	\$ 656.32	70.30%
Supplies	7420	\$ 156.03	\$ 4,607.35	\$ 3,581.39	7,016.00	\$ 3,434.61	51.05%
Bingo Supplies	7430	\$ 598.35	\$ 6,135.09	\$ 6,317.06	7,800.00	\$ 1,482.94	80.99%
Sporting Goods	7440	\$ 124.88	\$ 5,415.98	\$ 7,158.96	8,125.00	\$ 966.04	88.11%
Arts and Craft Supplies	7450	\$ 36.92	\$ 2,171.88	\$ 2,001.53	4,700.00	\$ 2,698.47	42.59%
Training Supplies	7460	\$ 404.77	\$ 402.97	\$ 903.77	3,420.00	\$ 2,516.23	26.43%
Camp Supplies	7470	\$ 863.69	\$ 447.51	\$ 1,523.21	1,080.00	\$ 443.21	141.04%
Small Tools	7500	\$ 1,412.26	\$ -	\$ 5,494.95	15,950.00	\$ 10,455.05	34.45%
Safety Supplies	7510	\$ 2.43	\$ 5,607.84	\$ 3,370.04	7,484.00	\$ 4,113.96	45.03%
Uniform Allowance	7610	\$ 295.18	\$ 5,447.03	\$ 9,189.36	12,688.00	\$ 3,498.64	72.43%
Safety Clothing	7620	\$ 273.01	\$ 4,767.08	\$ 2,391.04	3,150.00	\$ 758.96	75.91%
Conference&Seminar Staff	7710	\$ 941.89	\$ 5,632.37	\$ 4,189.55	12,790.00	\$ 8,600.45	32.76%
Conference&Seminar Board	7715	\$ -	\$ -	\$ 1,262.47	2,840.00	\$ 1,577.53	44.45%
Conference&Seminar Travel Exp	7720	\$ 251.39	\$ 5,630.93	\$ 3,628.05	9,758.00	\$ 6,129.95	37.18%
Out of Town Travel Board	7725	\$ -	\$ -	\$ 937.75	6,355.00	\$ 5,417.25	14.76%
Private Vehicle Mileage	7730	\$ 89.88	\$ 2,379.46	\$ 2,449.54	4,556.00	\$ 2,106.46	53.77%
Transportation Charges	7740	\$ -	\$ -	\$ -	1,750.00	\$ 1,750.00	0.00%
Buses/Excursions	7750	\$ -	\$ 13,069.72	\$ 6,955.85	15,966.00	\$ 9,010.15	43.57%
Tuition/Book Reimbursement	7760	\$ -	\$ 161.00	\$ -	-	\$ -	0.00%
Utilities Gas	7810	\$ 2,609.43	\$ 18,001.77	\$ 18,893.07	26,491.00	\$ 7,597.93	71.32%
Utilities Water	7820	\$ 19,745.73	\$ 454,740.71	\$ 431,957.14	742,489.00	\$ 310,531.86	58.18%
Utilities Electric	7830	\$ 16,452.29	\$ 170,076.12	\$ 135,564.94	231,245.00	\$ 95,680.06	58.62%
Awards and Certificates	7910	\$ 324.00	\$ 9,157.22	\$ 11,767.01	18,186.00	\$ 6,418.99	64.70%
Meals for Staff Training	7920	\$ 50.99	\$ 2,930.63	\$ 905.98	2,710.00	\$ 1,804.02	33.43%
Employee Morale	7930	\$ -	\$ 3,358.63	\$ 1,383.59	3,475.00	\$ 2,091.41	39.82%
Reserve Designated Project	7972	\$ 2,500.00	\$ -	\$ 25,000.00	30,000.00	\$ 5,000.00	83.3%
Reserve Dry Period	7973	\$ 7,583.33	\$ -	\$ 75,833.33	91,000.00	\$ 15,166.67	83.3%
Service and Supplies		\$ 319,675.61	\$ 1,914,833.08	\$ 1,955,953.15	\$ 2,846,497.00	\$ 907,414.05	68.71%

General Ledger
Statement of Revenues and Expenditures
Fund 10 - General Fund
April 2017 83.3%

Description YTD Comparison	Account	Period Amount	Prior Actual	Year to Date \$ 41,120.07	Budget	Budget Remaining	% Budget Used
Capital							
Capital	8400	\$ -	\$ 5,623.54	\$ -	\$ 502,790.00	\$ 502,790.00	0.00%
HCF Grant Trails	8403	\$ -	\$ 7,154.86	\$ 304.00	\$ -	\$ 304.00	0.00%
HCF Grant Wildlife Programs	8405	\$ 1,192.66	\$ 3,757.55	\$ 11,934.01	\$ -	\$ 11,934.01	0.00%
Springbrook Software	8407	\$ -	\$ 66,130.00	\$ -	\$ -	\$ -	0.00%
Eston Street Tree Removal	8408	\$ -	\$ -	\$ 13,500.00	\$ -	\$ 13,500.00	0.00%
Playground Equipment	8410	\$ 200.00	\$ -	\$ 190,437.74	\$ 190,000.00	\$ 437.74	100.23%
Equip/Facility Replacement	8420	\$ 23,597.32	\$ -	\$ 23,597.32	\$ 45,200.00	\$ 21,602.68	52.21%
Telephone System	8421	\$ -	\$ -	\$ 9,981.26	\$ -	\$ 9,981.26	0.00%
Needs Assessment FY 1617	8422	\$ -	\$ -	\$ 87.38	\$ -	\$ 87.38	0.00%
Bob Kildee Parking Lot FY1617	8423	\$ -	\$ -	\$ 236.44	\$ -	\$ 236.44	0.00%
PV Fields Parking Lot	8424	\$ -	\$ -	\$ 14,361.00	\$ -	\$ 14,361.00	0.00%
Hardwalls GM/HR Offices	8425	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	0.00%
Charter Oaks Windrow	8426	\$ 6,000.00	\$ -	\$ 6,000.00	\$ -	\$ 6,000.00	0.00%
Capital Expense		\$ 30,989.98	\$ 82,665.95	\$ 270,439.15	\$ 747,990.00	\$ 591,234.51	36.16%
Expense w/out Capital							
YTD Comparison		\$ 614,017.49	\$ 4,720,597.23	\$ 4,983,951.62	\$ 7,040,680.00	\$ 2,073,598.58	70.79%
				\$ 263,354.39			

General Ledger
Statement of Revenues and Expenditures
Fund 20 Assessment District
April 2017 83.3%

Description	Account	Period Amount	Prior Actual	Year to Date	Budget	Budget Remaining	% Budget Used
Revenue							
Interest Apport Fund	5310	\$ -	\$ 635.95	\$ 226.58	\$ 1,536.00	\$ 1,309.42	14.75%
Other Interest Income	5320	\$ -	\$ 740.70	\$ -	\$ -	\$ -	0.00%
Assessment Revenue	5500	\$ 426,432.58	\$ 990,683.76	\$ 1,008,958.21	\$ 1,046,037.00	\$ 37,078.79	96.46%
Other/Purchase Discount Taken	5575	\$ -	\$ 1.56	\$ -	\$ -	\$ -	0.00%
Revenue		\$ 426,432.58	\$ 992,061.97	\$ 1,009,184.79	\$ 1,047,573.00	\$ 38,388.21	96.34%
YTD Comparison				\$ 17,122.82			
Personnel							
Full Time Salaries	6100	\$ 7,399.40	\$ 78,998.72	\$ 72,905.70	\$ 96,247.00	\$ 23,341.30	75.75%
Car Allowance	6105	\$ 100.00	\$ 740.92	\$ 1,000.00	\$ 1,200.00	\$ 200.00	83.33%
Cell Phone Allowance	6108	\$ 81.22	\$ 120.40	\$ 812.20	\$ 975.00	\$ 162.80	83.30%
Retirement	6120	\$ 1,242.20	\$ 11,356.75	\$ 13,039.46	\$ 16,504.00	\$ 3,464.54	79.01%
Employee Insurance	6130	\$ 1,022.68	\$ 10,135.51	\$ 10,746.89	\$ 13,412.00	\$ 2,665.11	80.13%
Workers Compensation	6140	\$ 728.66	\$ 6,858.53	\$ 6,859.06	\$ 8,085.00	\$ 1,225.94	84.84%
Personnel		\$ 10,574.16	\$ 108,210.83	\$ 105,363.31	\$ 136,423.00	\$ 31,059.69	77.23%
YTD Comparison				\$ (2,847.52)			
Service and Supplies							
Incidental Costs Assess	6709	\$ -	\$ 15,348.25	\$ 15,610.13	\$ 27,500.00	\$ 11,889.87	56.76%
Contracted LS Services	6720	\$ 33,835.59	\$ 293,250.06	\$ 280,021.86	\$ 403,560.00	\$ 123,538.14	69.39%
Bank & ActiveNet Charges	6950	\$ -	\$ -	\$ 104.00	\$ -	\$ 104.00	0.00%
Approp Redev/Collection Fees	6960	\$ -	\$ 1,430.87	\$ -	\$ 2,625.00	\$ 2,625.00	0.00%
Business Services	7180	\$ -	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	0.00%
COP Debt PV Fields	7950	\$ -	\$ 404,660.02	\$ 400,212.12	\$ 751,865.00	\$ 351,652.88	53.23%
Service and Supplies		\$ 33,835.59	\$ 714,689.20	\$ 700,948.11	\$ 1,185,550.00	\$ 494,809.89	59.12%
YTD Comparison				\$ (13,741.09)			
Expense		\$ 44,409.75	\$ 822,900.03	\$ 806,311.42	\$ 1,321,973.00	\$ 525,869.58	60.99%
YTD Comparison				\$ (16,588.61)			

Employee Benefit Breakdown

Benefit	Percentage	Cost
Calpers	15.49%	\$694,405.30
2% @ 62 (PEPRA)	0.73%	\$32,824.50
2%@60	1.27%	\$57,103.36
2.5%@55	13.49%	\$604,477.44
Medical/Dental/Vision	6.59%	\$295,140.72
Dental	0.57%	\$25,695.64
Medical	5.88%	\$263,337.60
Vision	0.14%	\$6,107.48
Other	8.96%	\$401,377.06
457 Pension	0.18%	\$7,945.00
ADD	0.02%	\$774.36
EAP	0.00%	\$180.75
Emergency	0.11%	\$5,052.60
FICA	3.54%	\$158,789.24
Life	0.14%	\$6,388.56
LTD	0.13%	\$5,917.11
Medicare	1.00%	\$44,641.67
STD	0.18%	\$8,035.56
Unemployment	0.20%	\$9,000.00
Workers Comp	3.45%	\$154,652.21
Wages	68.96%	\$3,090,591.30
Grand Total	100.00%	\$4,481,514.38

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

TO: BOARD OF DIRECTORS

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

DATE: June 7, 2017

**SUBJECT: CONSIDERATION AND ADOPTION OF RESOLUTION
NO. 574 FOR APPROPRIATION AMOUNT SUBJECT
TO GANN LIMITATION, FY 2017-2018**

RECOMMENDATION

It is recommended that the Board adopt Resolution No. 574 setting the FY 2017-2018 appropriation amount subject to the Gann limits.

BACKGROUND

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

While the percent change in California per capita personal income used in setting the 2017-2018 appropriations limit is a statewide figure, the district population increase, is the percent change in population for the City of Camarillo. The City population and California per capita personal income changes are provided by the State Department of Finance.

In calculating the appropriation amount subject to limitation, fiscal year 1978-1979 was designated as the base year in the amount of \$1,769,843 with adjustments to be made in subsequent years according to the criteria as referenced above. Staff has computed the limitation amount of \$10,645,809 for fiscal year 2017-2018 as indicated in Attachment 2. Attachment 1 is a proposed resolution setting the amount.

FISCAL IMPACT

There is no fiscal impact.

RECOMMENDATION

It is recommended that the Board adopt Resolution No. 574 setting the FY 2017-2018 appropriation amount subject to the Gann limits.

ATTACHMENTS

- 1) Resolution No. 574 (1 page)
- 2) FY 2017-2018 Appropriation Limit (1 page)

RESOLUTION NO. 574
A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
PLEASANT VALLEY RECREATION AND PARK DISTRICT
ESTABLISHING THE ANNUAL APPROPRIATIONS SUBJECT
TO THE LIMITATION SET FORTH IN ARTICLE XIII B
OF THE CONSTITUTION OF THE STATE OF CALIFORNIA

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

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

WHEREAS, the Board of Directors of the Pleasant Valley Recreation and Park District wishes to establish the appropriations subject to limitation for the fiscal year 2017-2018,

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

1. The appropriations subject to limitation for the Pleasant Valley Recreation and Park District for the fiscal year 1978 -1979 was \$1,769,843.
2. The appropriations subject to limitation pursuant to Article XIII B of the California Constitution for the Pleasant Valley Recreation and Park District for the fiscal year 2017-2018 is \$10,645,809
3. Said appropriations subject to limitation include adjustments pursuant to Section 3 of Article XIII B of the California Constitution as of the date of this resolution.

PASSED AND ADOPTED this 7th day of June, 2017, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

NEAL DIXON, CHAIRMAN
PLEASANT VALLEY RECREATION AND PARK DISTRICT

ATTESTED:

ROBERT KELLEY, SECRETARY
PLEASANT VALLEY RECREATION AND PARK DISTRICT

**PLEASANT VALLEY RECREATION AND PARK DISTRICT
2017-2018 APPROPRIATION LIMIT**

California Per Capita Personal Income percentage change:	3.69%		
Converted to a ratio:	$\frac{3.69 + 100}{100}$	=	1.0369
PVRPD Estimated change in population:	0.85%		
Converted to a ratio:	$\frac{.85 + 100}{100}$	=	1.0085
Calculation: 2016-2017 ratio of change	1.0369×1.0085	=	1.0457
1978-1979 Appropriation Limitation			1,769,843
2016-2017 Appropriation Limitation			10,180,557
2017-2018 appropriation limit \$10,180,557 (2016-2017 limitation) X 1.0457 (2016-2017 ratio of change)		=	<u>10,645,809</u>

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

TO: BOARD OF DIRECTORS

FROM: MARY OTTEN, GENERAL MANAGER
By: Bob Cerasuolo, Park Services Manager

DATE: June 7, 2017

**SUBJECT: APPROVAL OF THE PURCHASE OF A
REPLACEMENT VEHICLE**

RECOMMENDATION

It is recommended that the Board approve the purchase of a new 2017 Ford XL Supercab from Vista Ford of Oxnard, not to exceed \$26,980.00

BACKGROUND

The District's annual budget allocated \$28,000 for the purchase of vehicles and large equipment. The funds are in the Parks Operating Budget account number 410-8420. The fund was designed as a mechanism to fund the ongoing replacement of fleet vehicles and equipment. Each year the funds are not expended, they are "rolled-over" for the next budget cycle. Currently the account balance is \$57,824.00.

ANALYSIS

After receiving approval of the equipment specification from the Board, staff solicited bids from 5 local providers and the District only received three bids (3) back. The following three vendors replied to the bid: Ford of Ventura, Vista Ford of Oxnard and Simi Valley Ford. All three companies match our specifications; each vehicle is maintained and operated until it is no longer cost effective to operate. This results in vehicles remaining in fleet operation until they are replaced and sent to auction for surplus. This operation generates minimal cash value for the surplus vehicles.

FISCAL IMPACT

This action will utilize funds currently allocated in the Vehicle Replacement Fund not to exceed the amount of \$26,980.00. Sufficient funding (\$30,844.00) remains in the Replacement Fund.

RECOMMENDATION

It is recommended that the Board approve the purchase of a new 2017 Ford XL Supercab model from Vista Ford of Oxnard not to exceed the amount of \$26,980.00.

ATTACHMENT

- 1) Quote (1 page)

**Pleasant Valley
Recreation and Park
District**

June 7, 2017
Bob Cerasuolo

2017 FORD XL SUPERCAB

		1	2	3	4
Company:	Vista Ford	Perry Ford	Simi Ford	Ford of Ventura	
Phone Number:	1 (855) 981- 6127	1(805) 682-2411	1 (805) 583-0333	1 (805) 856-4677	
Fax Number:	1 (805) 981-0779	1 (805) 563-0564		N/A	
City:	Oxnard	Santa Barbara	Simi Valley	Ventura	
Quoted By:	Lance Bryson	Pete Espindola	Loren DeLotell	Charlie Silverman	
FORD XL SUPERCAB					
2017 year	YES	N/A	YES	YES	YES
2wd/ 163.7" wheel base	YES	N/A	YES	YES	YES
2.7L V-6 Eco-boost	YES	N/A	YES	YES	YES
6 speed automatic transmission	YES	N/A	YES	YES	YES
Power disc brakes with ABS	YES	N/A	YES	YES	YES
Paint color white	YES	N/A	YES	YES	YES
Cloth bucket seats	YES	N/A	YES	YES	YES
Airbags for driver and passenger	YES	N/A	YES	YES	YES
23 gallon fuel tank	YES	N/A	YES	YES	YES
Trailer brake /tow package	YES	N/A	YES	YES	YES
Subtotal					
Labor					
Materials					
Permits/ Inspections					
Other:					
Total Cost Lump Sum Bid Amount	\$26,980.00		\$33,519.80		\$27,145

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

TO: BOARD OF DIRECTORS

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

DATE: June 7, 2017

**SUBJECT: CONSIDERATION AND ADOPTION OF RESOLUTION
NO. 575 APPROVING ENGINEER'S REPORT,
CONFIRMING DIAGRAM AND ASSESSMENT AND
ORDERING LEVY OF ASSESSMENT FOR FY 2017-
2018 FOR THE PARK MAINTENANCE AND
RECREATION IMPROVEMENT DISTRICT FOR THE
PLEASANT VALLEY RECREATION AND PARK
DISTRICT**

RECOMMENDATION

It is recommended that the Board adopt Resolution No. 575, accepting the Engineer's Report and ordering the levy of assessment at \$38.95.

BACKGROUND

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

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

On February 1 2017, the Board adopted Resolution No.569, directing the preparation of an Engineer's Report for the District and initiating the procedures for the continuation of the Assessment District for FY 2017-2018.

On May 3, 2017 the Board adopted Resolution No. 573, declaring intention to levy assessments for FY 2016-2017, preliminarily approving the Engineer's Report, and providing for Notice of Hearing for the Public Park Maintenance and Recreation Improvement District for the Pleasant Valley Recreation and Park District.

ANALYSIS

In order to continue to levy the assessments, the Board on February 1, 2017 directed SCI Group, Inc. the assessment engineer, to prepare an Engineer's Report for FY 2017-2018. This Engineer's Report, which includes the proposed budget and the updated proposed assessment for each parcel in the District, was completed and filed with the District's Legal Counsel on April 20, 2017.

FISCAL IMPACT

The Board has the authority to approve an annual adjustment to the assessment rate by an amount equal to the change in the Los Angeles Consumer Price Index (CPI), not to exceed 3%. The assessment rate for FY 2017-2018 is \$38.95 per single family equivalent benefit unit (\$0.75 increase from last fiscal year rate) which is an assessment rate increase of 1.96%. To achieve the recommended 1.96% increase, SCI staff utilized the CPI indicator as of December 31, 2016.

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

RECOMMENDATION

It is recommended that the Board adopt Resolution No. 575 accepting the Engineer's Report and ordering the levy of assessment at \$38.95.

ATTACHMENTS

- 1) Resolution No. 575 (4 pages)
- 2) Engineer's Report (39 pages)

RESOLUTION NO. 575

**A RESOLUTION APPROVING ENGINEER'S REPORT, CONFIRMING
DIAGRAM AND ASSESSMENT AND ORDERING LEVY OF ASSESSMENT
FOR FISCAL YEAR 2017-18 FOR THE
PARK MAINTENANCE AND RECREATION IMPROVEMENT DISTRICT
FOR THE
PLEASANT VALLEY RECREATION AND PARK DISTRICT**

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

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

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

WHEREAS, by its Resolution No. 569, A Resolution Directing Preparation of the Engineer's Report for the Pleasant Valley Recreation and Park District, Park Maintenance and Recreation Improvement District, this Board designated SCI Consulting Group as Engineer of Work and ordered said Engineer to make and file a report in writing in accordance with and pursuant to the Landscaping and Lighting Act of 1972 and Article XIID of the California Constitution; and

WHEREAS, the report was duly made and filed with the Clerk of the Board and duly considered by this Board and found to be sufficient in every particular, whereupon it was determined that the report should stand as the Engineer's Report for all subsequent proceedings under and pursuant to the aforesaid resolution, and that June 7, 2017 at the hour of 6:00 p.m. at the City of Camarillo, City Hall Council Chambers, 601 Carmen Dr., Camarillo, California, were appointed as the time and place for a hearing by this Board on the question of the levy of the proposed assessment, notice of which hearing was given as required by law; and

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

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

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

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

are finally approved and confirmed.

5. Final adoption and approval of the Engineer's Report as a whole, and of the plans and specifications, estimate of the costs and expenses, the diagram and the assessment, as contained in the report as hereinabove determined and ordered, is intended to and shall refer and apply to the report, or any portion thereof as amended, modified, or revised or corrected by, or pursuant to and in accordance with, any resolution or order, if any, heretofore duly adopted or made by this Board.
6. The assessment to pay the costs and expenses of the maintenance of the improvements for fiscal year 2017-18 is hereby levied. For further

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

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

PASSED AND ADOPTED this 7th day of June, 2017, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

NEAL DIXON, CHAIRMAN
PLEASANT VALLEY RECREATION AND PARK DISTRICT

ATTESTED:

ROBERT KELLEY, SECRETARY
PLEASANT VALLEY RECREATION AND PARK DISTRICT



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

FINAL ENGINEER'S REPORT

FISCAL YEAR 2017-18

MAY 2017

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

ENGINEER OF WORK:
SCI Consulting Group
4745 MANGELS BOULEVARD
FAIRFIELD, CALIFORNIA 94534
PHONE 707.430.4300
FAX 707.430.4319
www.sci-cg.com

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INTRODUCTION

OVERVIEW

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

The Park District's facilities are summarized as follows:

DISTRICT PARKS

- ❖ **ADOLFO PARK**, (3.0 acres), 3601 N. Adolfo.
- ❖ **ARNEILL RANCH PARK**, (5.0 acres), 1301 Sweetwater.
- ❖ **BIRCHVIEW PARK**, (0.7 acres), 5564 Laurel Ridge Lane, Birchview/Laurel Ridge.
- ❖ **CALLEGUAS CREEK PARK**, (3.0 acres), 675 Avenida Valencia.
- ❖ **CAMARILLO OAK GROVE PARK**, (24.55 acres), 6968 Camarillo Springs Road.
- ❖ **CARMENITA PARK**, (1.0 acres), 1506 Sevilla.
- ❖ **CHARTER OAK PARK**, (5.7 acres), 2500 Charter Oak Drive.
- ❖ **COMMUNITY CENTER PARK**, (12.9 acres), 1605 E. Burnley Street, Carmen/Burnley.
- ❖ **DOS CAMINOS PARK**, (4.4 acres), 2198 N. Ponderosa Road, Las Posas/Ponderosa.
- ❖ **ENCANTO PARK**, (3.0 acres), 5300 Encanto.
- ❖ **FOOTHILL PARK**, (2.3 acres), 1501 Cranbrook Street.
- ❖ **FREEDOM PARK**, (33.9 acres), 275 E. Pleasant Valley Road, Skyway/Eubanks.
- ❖ **HERITAGE PARK**, (9.0 acres), 1630 Heritage Trail, Joshua Trail/Heritage Trail.
- ❖ **LAS POSAS EQUESTRIAN PARK**, (2.0 acres), 2084 Via Veneto, El Tuaca/Via Veneto.
- ❖ **LAURELWOOD PARK**, (1.5 acres), 2127 Dexter, Mobil/Dexter.
- ❖ **LOKKER PARK**, (7.0 acres), 848 Vista Coto Verde, Calle Higuera/Avenida Sultura.
- ❖ **MEL VINCENT PARK**, (5.0 ACRES), 668 CALISTOGA ROAD.
- ❖ **MISSION OAKS PARK**, (20.2 acres), 5501 Mission Oaks Boulevard, Mission Oaks/Oak Canyon.
- ❖ **NANCY BUSH PARK**, (3.4 acres), 1150 Bradford.

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

ASSESSMENT PROCESS

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

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

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

ENGINEER'S REPORT AND CONTINUATION OF ASSESSMENTS

In each subsequent year for which the assessments will be continued, the Board must direct the preparation of an Engineer's Report, budgets and proposed assessments for the upcoming fiscal year. After the Engineer's Report is completed, the Board may preliminarily approve the Engineer's Report and proposed assessments and establish the date for a public hearing on the continuation of the assessments. This Report was prepared pursuant to the direction of the Board adopted on February 1, 2017.

This Engineer's Report ("Report") was prepared to establish the budget for the continued improvements and services ("Improvements") that would be funded by the proposed 2017-18 assessments, determine the benefits received by property from the improvements and services within the Park District and the method of assessment apportionment to lots and parcels within the Park District. This Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the *California Streets and Highways Code* (the "Act") and Article XIII D of the California Constitution (the "Article").

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

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for June 7, 2017. At this hearing, the Board would consider approval of a resolution confirming the continuation of the assessments for fiscal year 2017-18. If the assessments are so confirmed and approved, the levies would be submitted to the County Auditor/Controller by August 2017 for inclusion on the property tax roll for fiscal year 2017-18.

LEGISLATIVE ANALYSIS

PROPOSITION 218

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

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

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

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

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

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

DAHMS V. DOWNTOWN POMONA PROPERTY

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

BONANDER V. TOWN OF TIBURON

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

BEUTZ V. COUNTY OF RIVERSIDE

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

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

GOLDEN HILL NEIGHBORHOOD ASSOCIATION V. CITY OF SAN DIEGO

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

COMPLIANCE WITH CURRENT LAW

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

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

PLANS & SPECIFICATIONS

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

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

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

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

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

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

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

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

FISCAL YEAR 2017-18 ESTIMATE OF COST AND BUDGET

INTRODUCTION

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

Final Level of Improvements	=	Baseline Level of Improvements	+	Enhanced Level of Improvements
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SUMMARY OF DISTRICT'S IMPROVEMENT PLANS

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

TABLE 1 - ESTIMATE OF COST, FY 2017-18

	<i>Total Budget</i>	
Installation, Maintenance & Servicing Costs		
Capital Improvements	\$1,164,859	
Equipment and Facility Replacement	\$0	
Services and Supplies	\$1,990,350	
Maintenance and Operations of Improvements ¹	<u>\$2,058,705</u>	
Subtotal - Installation, Maintenance and Servicing	\$5,213,914	
Administrative Costs:		
Assessment Administration and County Charges	\$23,300	
Allowance for Uncollectible Assessments	<u>\$13,404</u>	
Subtotals - Incidentals	\$36,704	
Total for Installation, Maintenance, Servicing and Administration	\$5,250,618	
Total Benefit of Improvements	\$5,250,618	
Single Family Equivalent Units (SFE)	27,530	
Benefit Received per SFE Unit	\$190.72	
Less:		
District Contribution for General Benefits ²	(\$1,312,654.50)	
District Contribution for Special Benefits	(\$2,882,750.50)	
Beginning Fund Balance (July 1, 17)	(\$981,588)	
Contribution to Reserve Fund/Improvement Fund/Contingency ³	<u>\$998,677</u>	
	(\$4,178,317)	
Net Cost of Installation, Maintenance and Servicing (Net Amount to be Assessed)	\$1,072,301	
<hr/>		
Budget Allocation to Property		
Total Assessment Budget*	\$1,072,301	
	Unadjusted	Adjusted
	SFE	SFE
Single Family Equivalent Benefit Units - Zone A	26,520.60	26,520.60
Single Family Equivalent Benefit Units - Zone B	404.64	101.16
Single Family Equivalent Benefit Units - Zone C	1,816.89	908.45
Adjusted SFE Units		<u>27,530.21</u>
Assessment per Single Family Equivalent Unit		\$38.95

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

Notes to Estimate of Cost:

1. The item, Maintenance and Operation of Improvements provides funding for enhanced maintenance of all parks and recreation facilities on a daily basis, seven days per week. Improvements include mowing turf, trimming and caring for landscaping, fertilization and aeration of grounds and playfields, routine maintenance and safety inspections, painting, replacing/repairing broken or damaged equipment, trash removal and cleanup, irrigation and irrigation system maintenance, and other services as needed.
2. As determined in the following section, at least 25% of the cost of Improvements must be funded from sources other than the assessments to cover any general benefits from the Improvements. Therefore, out of the total cost of Improvements of \$5,250,618, the District must contribute at least \$1,312,655 from sources other than the assessments. The District will contribute much more than this amount, which more than covers any general benefits from the Improvements.
3. This amount is the projected ending fund balance as of June 30, 2018. The Fund Balance shown includes operating reserves and the Capital Improvement Reserve Fund.
4. The Act stipulates that proceeds from the assessments must be deposited into a special fund that has been set up for the revenues and expenditures of the Improvement District. Moreover, funds raised by the assessment shall be used only for the purposes stated within this Report. Any balance remaining at the end of the fiscal year, July 1, must be carried over to the next fiscal year. The funds shown under contribution to Reserve Fund / Improvement Fund / Contingency are primarily being accumulated for future capital improvement and capital renovation needs.

METHOD OF APPORTIONMENT

METHOD OF APPORTIONMENT

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

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

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

DISCUSSION OF BENEFIT

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

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

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

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

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

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

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

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

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

BENEFIT FACTORS

The special benefits from the Improvements are listed below:

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

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

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

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

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

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

PROXIMITY TO IMPROVED PARKS AND RECREATIONAL FACILITIES

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

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

ACCESS TO IMPROVED PARKS, OPEN SPACE AND RECREATIONAL AREAS

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

IMPROVED VIEWS

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

BENEFIT FINDING

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

GENERAL VERSUS SPECIAL BENEFIT

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

In other words:

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

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

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

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

A formula to estimate the general benefit is listed below:

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

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

CALCULATING GENERAL BENEFIT

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

BENEFIT TO PROPERTY OUTSIDE THE IMPROVEMENT DISTRICT

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

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

Assumptions:

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

25,370 parcels in the Improvement District.

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

Calculation of General Benefit to Property Outside the Improvement District

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

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

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

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

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

BENEFIT TO THE PUBLIC AT LARGE

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

TOTAL GENERAL BENEFITS

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

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

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

General Benefit Calculation

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

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

The Park District's total budget for maintenance and improvement of its parks and recreational facilities is \$5,250,618. Of this total budget amount, the Park District will contribute \$4,195,405 from sources other than the assessments for park maintenance and operation. This contribution by the Park District equates to approximately 80% of the total budget for maintenance and improvements and constitutes far more than the amount attributable to the general benefits from the Improvements.

ZONES OF BENEFIT

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

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

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

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

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

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

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

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

	<i>Zone of Benefit</i>			<i>Total</i>
	<i>A</i>	<i>B</i>	<i>C</i>	
Total Parcels	22,780	771	2,397	25,948
SFE Units (Unadjusted for Benefit Weighting)	26,520.60	404.64	1,816.89	28,742.13
Benefit Adjustment Factor	100%	25%	50%	
Assessment Rate per SFE	\$38.95	\$9.74	\$19.48	
Total Assessment	\$1,032,977.37	\$3,940.18	\$35,383.93	\$1,072,301.48

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

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

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

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

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

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

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

METHOD OF ASSESSMENT AND PROPORTIONALITY

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

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

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

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

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

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

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

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

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

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

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

This method is further described below.

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

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

EQUATION 1 – SPECIAL BENEFIT APPORTIONMENT FACTORS

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

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

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

EQUATION 2 – RELATIVE SPECIAL BENEFIT (SFE)

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

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

EQUATION 3 – ASSESSMENT APPORTIONMENT

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

METHOD OF APPORTIONMENT

RESIDENTIAL PROPERTIES

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

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

TABLE 3 - RESIDENTIAL DENSITY AND ASSESSMENT FACTORS

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

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

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

COMMERCIAL/INDUSTRIAL PROPERTIES

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

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

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

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

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

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

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

TABLE 4 - COMMERCIAL/INDUSTRIAL DENSITY AND ASSESSMENT FACTORS

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

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

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

VACANT PROPERTIES

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

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

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

OTHER PROPERTIES

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

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

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

DURATION OF ASSESSMENT

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

APPEALS AND INTERPRETATION

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

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

ASSESSMENT

WHEREAS, on February 1, 2017 the Pleasant Valley Recreation and Park District Board of Directors adopted its Resolution Designating Engineer of Work, and Directing Preparation of the Engineer's Report for the Pleasant Valley Recreation and Park District, County of Ventura, California;

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

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

The amount to be paid for the Improvements and the expense incidental thereto, to be paid by the Improvement District for the fiscal year 2017-18 is generally as follows:

TABLE 5 - SUMMARY COST ESTIMATE

Parks Maintenance	\$4,049,055
Parks Improvements	\$1,164,859
Contingency and Reserve	\$998,677
Incidental Expenses	<u>\$36,704</u>
TOTAL BUDGET	\$6,249,295
Less:	
Beginning Fund Balance (July 1, 17)	(\$981,588)
Park District Contribution	<u>(\$4,195,405)</u>
NET AMOUNT TO ASSESSMENTS	\$1,072,301

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

I do hereby assess and apportion said net amount of the cost and expenses of said improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said Improvement District, in accordance with the special benefits to be received by each parcel or lot, from the improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

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

The change in the CPI from December 2015 to December 2016 was 1.96%. Therefore, the maximum authorized assessment rate for fiscal year 2017-18 is increased by 1.96% which equates to \$38.95 per single family equivalent benefit unit. The estimate of cost and budget in this Engineer's Report proposes assessments for fiscal year 2017-18 at the rate of \$38.95.

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

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of Ventura for the fiscal year 2017-18. For a more particular description of the property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2017-18 for each parcel or lot of land within the Improvement District.

Dated: May 15, 2017

Engineer of Work



A handwritten signature in blue ink, appearing to read "John W. Bliss".

By _____
John Bliss, License No. C52091

ASSESSMENT DIAGRAM

The Improvement District includes all properties within the boundaries of the Pleasant Valley Recreation and Park District. The boundaries of the Improvement District are displayed on the following Assessment Diagram. The lines and dimensions of each lot or parcel within the Improvement District are those lines and dimensions as shown on the maps of the Assessor of the County of Ventura, for fiscal year 2017-18, and are incorporated herein by reference, and made a part of this Diagram and this Report.

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FILED IN THE OFFICE OF THE GENERAL MANAGER
OF THE PLEASANT VALLEY RECREATION AND
PARK DISTRICT, COUNTY OF VENTURA,
CALIFORNIA,
THIS _____ DAY OF _____ 2017.

GENERAL MANAGER _____

RECORDED IN THE OFFICE OF THE GENERAL
MANAGER OF THE PLEASANT VALLEY
RECREATION AND PARK DISTRICT,
COUNTY OF VENTURA, CALIFORNIA, THIS
_____ DAY OF _____
2017.

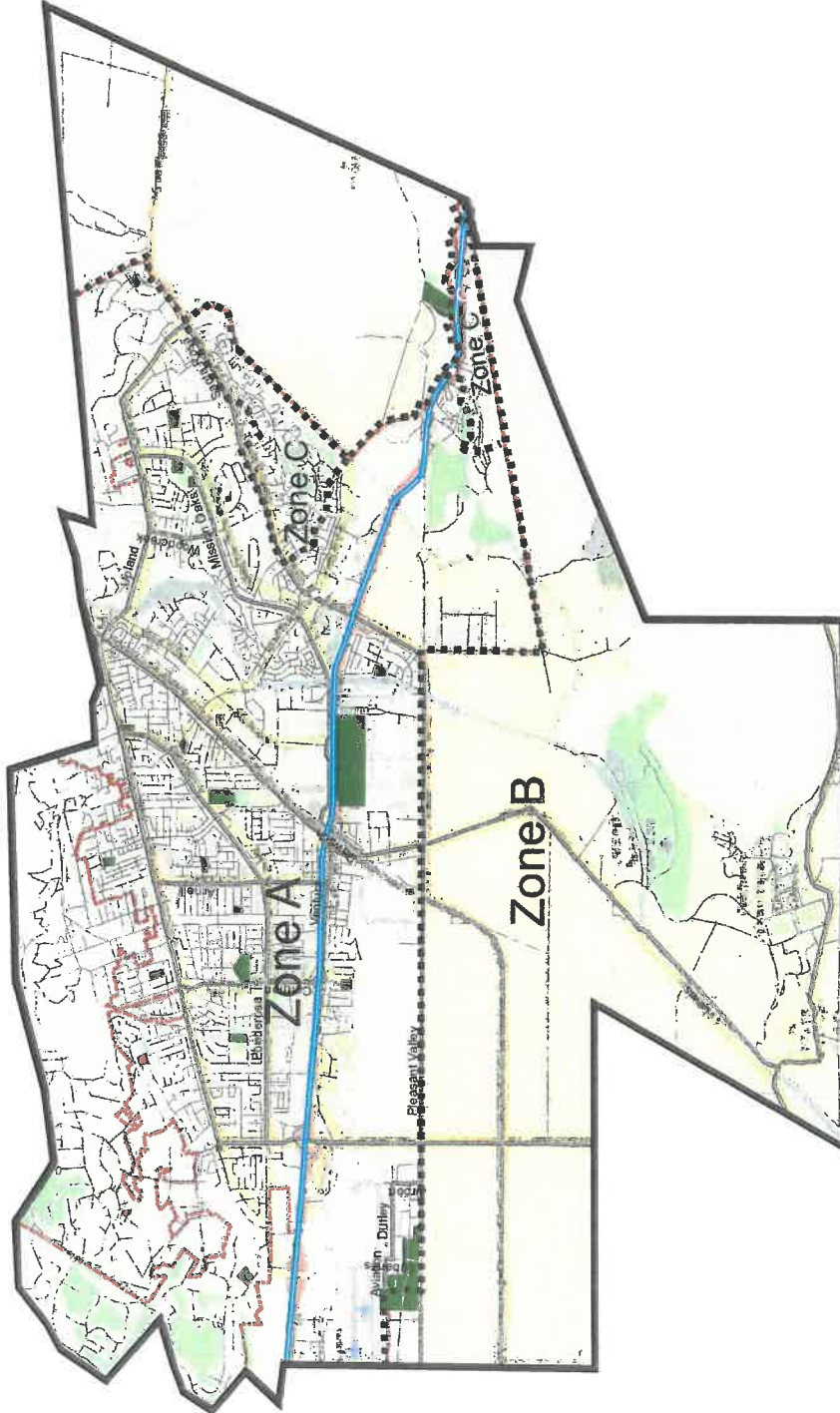
GENERAL MANAGER _____

AN ASSESSMENT WAS CONFIRMED AND
LEVIED BY THE BOARD OF DIRECTORS OF
THE PLEASANT VALLEY RECREATION AND PARK
DISTRICT ON THE LOTS, PIECES AND PARCELS
OF LAND ON THIS ASSESSMENT DIAGRAM ON THE
_____ DAY OF _____ 2017
FOR FISCAL YEAR 2017-18 AND SAID ASSESSMENT
DIAGRAM AND THE ASSESSMENT ROLL FOR SAID
FISCAL YEAR WERE FILED IN THE OFFICE OF THE
COUNTY AUDITOR OF THE COUNTY OF VENTURA
ON THE _____ DAY OF _____
2017. REFERENCE IS HEREBY MADE TO SAID
RECORDED ASSESSMENT ROLL FOR THE EXACT
AMOUNT OF EACH ASSESSMENT LEVIED AGAINST
EACH PARCEL OF LAND.

GENERAL MANAGER _____

FILED THIS _____ DAY OF _____
2017, AT THE HOUR OF _____ O'CLOCK
_____ M. IN THE OFFICE OF THE COUNTY
AUDITOR OF THE COUNTY OF VENTURA,
STATE OF CALIFORNIA, AT THE REQUEST OF
THE BOARD OF DIRECTORS OF THE PLEASANT
VALLEY RECREATION AND PARK DISTRICT.

COUNTY AUDITOR, COUNTY OF VENTURA



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

Legend

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

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

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

APPENDIX A - 2017-18 ASSESSMENT ROLL

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

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

TO: BOARD OF DIRECTORS

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

DATE: June 7, 2017

**SUBJECT: CONSIDERATION AND APPROVAL OF PRELIMINARY
FISCAL YEAR 2017-2018 BUDGETS FOR THE GENERAL
FUND AND THE ASSESSMENT DISTRICT**

RECOMMENDATION

It is recommended that the Board review and approve the Preliminary FY 2017-2018 Budgets.

BACKGROUND

On April 27th, May 4th, and May 18th, Pleasant Valley Recreation and Park District held public workshops on the Proposed Budgets totaling approximately \$7.5 million in expenses for the General Fund Budget and \$1.0 million in expenses for the Assessment District Budget. The public received notice of these workshops through the posting of agendas.

The proposed operating budgets for FY 2017-2018 strive to continue to move the Pleasant Valley Recreation and Park District along the path of fiscal sustainability. The general fund budget as presented is balanced with an excess of \$16,723 in general fund. The budget workshops provided the Board and staff the opportunity to address any concerns and questions from the public. The introduction of the preliminary budgets as well as the workshops has allowed the Board and the general public an opportunity to review and provide additional comments before adoption of the budgets on July 5, 2017.

The Assessment District budget is balanced at \$1,055,213 as it relates to revenues and operational expenses (*Personnel and Service & Supplies*) with revenue exceeding expenditures by a total of \$17,477.

Changes in budget expense line items:

Additional Park Supervisor
Part-Time Year Round Admin Analyst from Part-Time Restricted
Part-Time Year Round Program Specialist from Part-Time Restricted

Changes to the Administration/District Wide budget include the increase to: a) CalPERS Unfunded Liability (\$43,533), b) Reserve Vehicle Fleet (\$10,000), c) Reserve Information Technology (\$5,000), d) Reserve Designated Project (\$20,000), e) Conference/Training Staff (\$6,510), f)

Certificate of Participation (COP) (\$246,409) and g) a decrease in Workers Compensation (\$30,657). Workers Compensation decreased due to making sure that California Association for Park and Recreation Indemnity (CAPRI) rates coordinated with the rates that were input into Springbrook software. During fiscal year 2016-2017 the District refunded the 2008 COP and due to bond counsel recommendation, the debt service payment will be paid out of both the General Fund and the Assessment District Fund. The November payment will be paid from the Assessment District account and the April payment will be paid from the General Fund account (\$246,409).

The following personnel changes are being requested: 1) Additional Park Supervisor, 2) move Part-Time Restricted Admin Analyst to Part-Time Year Round, 3) move Part-Time Restricted position to a Program Specialist Part-Time Year Round.

ANALYSIS

The analysis is comparative from the Approved FY 2016-2017 Operating Budget. The following items should be noted when reviewing the budget:

1. The preliminary General Fund budget contains an overall increase in revenue of \$451,322 which reflects an increase in Tax Apportionment (\$301,730), Rental (\$77,425), Public Fees (\$68,402) and Activity Guide Revenue (\$2,800).
2. Total revenues available are \$7,542,751 and total operating expenditures are \$7,526,028 which equates to revenue exceeding expenditures by \$21,723.
3. Personnel expenditures have increased by \$190,730 in comparison to the FY 2016-2017 due to the following items: 1) Employee Insurance (\$64,037), the District increased the employer contribution for non-union employees by 15% for medical insurance, 2) Full-Time wages (\$50,724) due to 1% cost of living adjustment (COLA) for all full-time staff, merit increases and the increase in hours for two positions and the addition of the Park Supervisor position, 3) CalPERS unfunded liability of \$43,533, 4) Part-Time Wages (\$37,701) due to an increase in minimum wage, increase in hours of a part-time Admin Analyst and Program Specialist, and 5) a decrease in overtime expense (\$5,466).
4. Services and Supplies have increased \$294,618 from the original budget due to 1) the 2017 COP payment for Pleasant Valley Fields (\$246,409) 2) Instructor Services (\$29,452), 3) Water expense (\$15,311) and a decrease in Office Equipment Maintenance (\$1,400).

The analysis for the Assessment District is as follows:

1. Revenue has decreased \$354,054 due to the fiscal year 2017-2018 budget does not reflect the carry over amount as it has in the past. Personnel has decreased \$6,429 due to restructuring Parks personnel between the General Fund and the Assessment District. In the fiscal year 2017-2018 budget, the Park Services Manager position is no longer charged (25%) to the Assessment District and the new Park Supervisor is now charged to both General Fund (75%) and Assessment District (25%).
2. Services and Supplies decreased \$260,331 due to the restructuring of the 2017 COP debt service payment between the General Fund and the Assessment District.

Capital Improvement Program (CIP) Budget:

In 2013, the District also developed a 5-year Capital Improvement Plan (2013-2018). This plan included facilities and parks that would require modification, replacement and improvement over the next 5 years. The document was designed to provide the Board of Directors information regarding short and long term capital projects for improvements and future infrastructure needs. Quimby Funds, which are fees that are received from developers in lieu of land, may only be used for developing new parks/recreation facilities or rehabilitating existing neighborhood or Community Park/Recreational Facilities. The CIP budget which will derive its funds from Quimby monies and Capital funds will include 17 projects for FY 2017-2018 with a combined total of \$804,790.

The Capital Outlay projects are:

- a. Bob Kildee Parking Lot (roll over from prior year)
- b. Administration Building Roof
- c. Auditorium Ducting Repair
- d. Auditorium Restrooms
- e. Bob Kildee Pavilion
- f. Springville Dog Park
- g. Camarillo Dog Park
- h. Pool-Water Heater/Electric Outlets
- i. Roof-Mission Oaks Snack Bar
- j. Auditorium Patio
- k. Bob Kildee Pour and Play
- l. Design Plans for Freedom
- m. Office Design/Carpet/Server
- n. Shop Drive-way
- o. Pleasant Valley Fields Parking Lot
- p. Charter Oaks Trees
- q. Needs Assessment (roll over from prior year)

FISCAL IMPACT

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

RECOMMENDATION

It is recommended that the Board approve the Preliminary FY 2017-2018 Budgets.

ATTACHMENTS

- 1) FY 2017-2018 Preliminary Budgets Summary Sheets (20 pages)

General Ledger
District Wide Budget Summary Fund 10

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed	Approved
Revenue						
1500	Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -
5110	Tax Apport Cur Year Secured	\$ 5,506,263.59	\$ 5,825,276.00	\$ 6,067,785.00	\$ 6,126,646.00	\$ 6,126,646.00
5120	Tax Apport Cur Year Unsec	\$ 135,266.71	\$ -	\$ -	\$ -	\$ -
5130	Tax Apport Prior Year Sec	\$ 147,099.45	\$ -	\$ -	\$ -	\$ -
5140	Tax Apport Prior Year Unsec	\$ 6,324.91	\$ -	\$ -	\$ -	\$ -
5150	Tax Deeded Sales	\$ 128.80	\$ -	\$ -	\$ -	\$ -
5210	Cur Supplemental Pass Thru	\$ 92,771.12	\$ -	\$ -	\$ -	\$ -
5215	Supplemental Redemption	\$ 2,688.81	\$ -	\$ -	\$ -	\$ -
5230	HOPTR	\$ 47,425.29	\$ -	\$ -	\$ -	\$ -
5240	Supplemental Assessment Roll	\$ 385.00	\$ -	\$ -	\$ -	\$ -
5310	Interest Apport Fund	\$ 26,992.63	\$ 22,364.00	\$ 18,690.00	\$ 18,690.00	\$ 18,690.00
5320	Other Interest Income	\$ -	\$ -	\$ -	\$ -	\$ -
5350	Loan Proceeds	\$ 66,130.00	\$ -	\$ -	\$ -	\$ -
5460	Dividends CAPRI Prior Years	\$ 11,477.00	\$ 10,000.00	\$ -	\$ -	\$ -
5506	Park Patrol Citations	\$ 3,333.70	\$ 3,520.00	\$ 3,025.00	\$ 3,025.00	\$ 3,025.00
5507	Plan Check Fee	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
5510	Public Fees	\$ 668,828.67	\$ 580,319.00	\$ 235,111.00	\$ 235,111.00	\$ 235,111.00
5511	Public Fees	\$ -	\$ -	\$ 413,610.00	\$ 413,610.00	\$ 413,610.00
5512	Certificates	\$ 107.03	\$ -	\$ -	\$ -	\$ -
5513	Swim PassAdult Splash (20)	\$ 9,468.33	\$ 7,344.00	\$ 7,344.00	\$ 7,344.00	\$ 7,344.00
5514	Swim PassSenior Splash (10)	\$ 2,187.50	\$ 1,890.00	\$ 1,890.00	\$ 1,890.00	\$ 1,890.00
5515	Senior Services Revenue	\$ 2,575.00	\$ -	\$ -	\$ -	\$ -
5516	Swim Pass Senior Splash (20)	\$ 5,706.50	\$ 3,570.00	\$ 4,590.00	\$ 4,590.00	\$ 4,590.00
5517	Swim PassSenior Splash (20)	\$ 940.50	\$ 2,916.00	\$ 1,620.00	\$ 1,620.00	\$ 1,620.00
5518	Swim PassSenior Fitness (10)	\$ 13,275.00	\$ 5,670.00	\$ 10,692.00	\$ 10,692.00	\$ 10,692.00
5520	Swim PassSenior Fitness (20)	\$ 21,557.45	\$ 26,529.00	\$ 22,329.00	\$ 22,329.00	\$ 22,329.00
5524	Swim PassAdult Splash (10)	\$ 3,226.50	\$ 5,508.00	\$ 5,508.00	\$ 5,508.00	\$ 5,508.00
5525	Vending Concessions	\$ 1,077.01	\$ 3,160.00	\$ 3,312.00	\$ 3,312.00	\$ 3,312.00
5526	Swim PassAdult Fitness (10)	\$ 888.00	\$ 3,240.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
5527	Swim PassAdult Fitness (20)	\$ 3,681.00	\$ 5,400.00	\$ 4,320.00	\$ 4,320.00	\$ 4,320.00
5528	Swim Passes Summer Single	\$ 1,260.00	\$ 960.00	\$ 960.00	\$ 960.00	\$ 960.00
5529	Swim Passes Summer Family	\$ 1,365.00	\$ 1,680.00	\$ 1,680.00	\$ 1,680.00	\$ 1,680.00
5530	Rental	\$ 379,229.18	\$ 270,302.00	\$ 347,727.00	\$ 347,727.00	\$ 347,727.00
5535	Cell Tower Revenue	\$ 100,410.91	\$ 66,398.00	\$ 82,272.00	\$ 82,272.00	\$ 82,272.00
5536	Annual Passes	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -
5540	Parking Fees	\$ -	\$ 17,602.00	\$ 12,024.00	\$ 12,024.00	\$ 12,024.00
5550	Dues	\$ 2,582.28	\$ 2,240.00	\$ 2,208.00	\$ 2,208.00	\$ 2,208.00
5555	Activity Guide Revenue	\$ 13,050.00	\$ 6,000.00	\$ 8,800.00	\$ 8,800.00	\$ 8,800.00
5562	Banner Income	\$ 929.50	\$ -	\$ -	\$ -	\$ -
5565	Gain/(Loss) LAIF Investments	\$ 1,703.98	\$ -	\$ -	\$ -	\$ -
5569	General Donation	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -
5570	Donations	\$ 93,905.49	\$ 79,220.00	\$ 80,620.00	\$ 80,620.00	\$ 80,620.00
5574	Grant Greenfield Fitness Equ	\$ 10,015.00	\$ -	\$ -	\$ -	\$ -
5575	Other/Purchase Discount Taken	\$ 57,284.42	\$ 45,621.00	\$ 53,133.00	\$ 53,133.00	\$ 53,133.00
5580	Cash Over/Under	\$ 18.47	\$ -	\$ -	\$ -	\$ -
5585	Incentive Income	\$ 19,622.88	\$ 1,600.00	\$ 3,340.00	\$ 3,340.00	\$ 3,340.00
5600	Reimbursement ROPS	\$ 146,963.98	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00
	Revenue	\$ 7,618,146.59	\$ 7,091,429.00	\$ 7,483,890.00	\$ 7,542,751.00	\$ 7,542,751.00
Expense						
6100	Full Time Salaries	\$ 1,954,935.40	\$ 2,185,057.00	\$ 2,235,781.00	\$ 2,235,781.00	\$ 2,235,781.00
6101	Overtime Salaries	\$ 12,226.40	\$ 37,691.00	\$ 32,225.00	\$ 32,225.00	\$ 32,225.00
6105	Car Allowance	\$ 2,250.42	\$ 9,600.00	\$ 10,800.00	\$ 10,800.00	\$ 10,800.00
6108	Cell Phone Allowance	\$ 4,476.68	\$ 15,765.00	\$ 17,550.00	\$ 17,550.00	\$ 17,550.00
6110	PartTime Salaries	\$ 616,434.98	\$ 669,296.00	\$ 707,997.00	\$ 707,997.00	\$ 707,997.00
6120	Retirement	\$ 292,370.79	\$ 382,260.00	\$ 399,353.00	\$ 399,353.00	\$ 399,353.00
6121	457 Pension	\$ 6,196.29	\$ 10,400.00	\$ 7,945.00	\$ 7,945.00	\$ 7,945.00
6130	Employee Insurance	\$ 238,670.48	\$ 266,030.00	\$ 302,954.00	\$ 330,067.00	\$ 330,067.00
6140	Workers Compensation	\$ 140,796.26	\$ 176,614.00	\$ 145,957.00	\$ 145,957.00	\$ 145,957.00

General Ledger

District Wide Budget Summary Fund 10

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed	Approved
6150	Unemployment Insurance	\$ 8,961.75	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
6160	Loan Pension Obligation	\$ 73,786.72	\$ 230,808.00	\$ 238,043.00	\$ 238,043.00	\$ 238,043.00
6161	OPEB Expense	\$ 24,146.00	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
6170	PERS Unfunded Liability	\$ 174,072.00	\$ 201,662.00	\$ 245,195.00	\$ 245,195.00	\$ 245,195.00
	Personnel	\$ 3,549,324.17	\$ 4,194,183.00	\$ 4,357,800.00	\$ 4,384,913.00	\$ 4,384,913.00
6210	Telephone	\$ 16,227.59	\$ 12,732.00	\$ 11,556.00	\$ 11,556.00	\$ 11,556.00
6220	Internet Services	\$ 5,799.00	\$ 34,136.00	\$ 33,882.00	\$ 33,882.00	\$ 33,882.00
6310	Pool Chemicals	\$ 10,611.11	\$ 15,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
6320	Janitorial Supplies	\$ 53,901.16	\$ 48,375.00	\$ 48,325.00	\$ 48,325.00	\$ 48,325.00
6330	Kitchen Supplies	\$.668.38	\$ 1,650.00	\$ 1,510.00	\$ 1,510.00	\$ 1,510.00
6340	Food Supplies	\$ 5,772.92	\$ 8,636.00	\$ 8,811.00	\$ 8,811.00	\$ 8,811.00
6350	Water Maint & Service	\$ 1,218.63	\$ 1,320.00	\$ 1,380.00	\$ 1,380.00	\$ 1,380.00
6360	Laundry/Wash Service	\$ 280.90	\$ 860.00	\$ 680.00	\$ 680.00	\$ 680.00
6370	Janitorial Services	\$ -	\$ 1,800.00	\$ -	\$ -	\$ -
6380	Medical Supplies	\$ 748.30	\$ -	\$ -	\$ -	\$ -
6410	Insurance Liability	\$ 118,110.77	\$ 105,790.00	\$ 125,434.00	\$ 125,434.00	\$ 125,434.00
6510	Fuel	\$ 35,023.81	\$ 48,000.00	\$ 41,000.00	\$ 41,000.00	\$ 41,000.00
6520	Vehicle Maintenance	\$ 27,698.35	\$ 34,200.00	\$ 34,200.00	\$ 34,200.00	\$ 34,200.00
6530	Office Equipment Maintenance	\$ 192.67	\$ 2,300.00	\$ 900.00	\$ 900.00	\$ 900.00
6540	Computer Equip Maintenance	\$ 266.64	\$ 2,795.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00
6610	Building Repair	\$ 85,042.55	\$ 78,300.00	\$ 78,315.00	\$ 78,315.00	\$ 78,315.00
6620	Bldg Equip Maint/Repair	\$ 23,835.36	\$ 27,300.00	\$ 35,700.00	\$ 35,700.00	\$ 35,700.00
6630	Improvements/Maintenance	\$ 25,538.91	\$ 22,500.00	\$ 26,200.00	\$ 26,200.00	\$ 31,200.00
6710	Grounds Maintenance	\$ 91,285.61	\$ 93,980.00	\$ 88,980.00	\$ 88,980.00	\$ 88,980.00
6730	Contracted Pest Control	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
6740	Rubbish & Refuse	\$ 60,355.63	\$ 56,800.00	\$ 56,800.00	\$ 56,800.00	\$ 56,800.00
6750	Vandalism/Theft	\$ 6,729.52	\$ 5,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
6810	Memberships	\$ 10,824.01	\$ 12,799.00	\$ 14,310.00	\$ 14,310.00	\$ 14,310.00
6900	Office Expense	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ 100.00
6910	Office Supplies	\$ 21,372.18	\$ 27,996.00	\$ 23,314.00	\$ 23,314.00	\$ 23,314.00
6920	Postage Expense	\$ 23,828.49	\$ 26,218.00	\$ 26,100.00	\$ 26,100.00	\$ 26,100.00
6930	Advertising Expense	\$ 13,880.63	\$ 15,092.00	\$ 15,592.00	\$ 15,592.00	\$ 15,592.00
6940	Printing Charges	\$ 13,624.30	\$ 20,213.00	\$ 19,543.00	\$ 19,543.00	\$ 19,543.00
6950	Bank & ActiveNet Charges	\$ 55,958.72	\$ 50,410.00	\$ 45,990.00	\$ 45,990.00	\$ 45,990.00
6960	Approp Redev/Collection Fees	\$ 386,218.51	\$ 373,394.00	\$ 369,029.00	\$ 369,470.00	\$ 369,470.00
6980	Minor Furn Fixture & Equip	\$ 3,104.19	\$ 3,646.00	\$ 1,683.00	\$ 1,683.00	\$ 1,683.00
6990	Comp Hardware/Software Exp	\$ 6,762.75	\$ 8,874.00	\$ 13,564.00	\$ 13,564.00	\$ 13,564.00
7010	Fingerprint Fees (HR)	\$ 2,125.00	\$ 2,440.00	\$ 2,440.00	\$ 2,440.00	\$ 2,440.00
7020	Fire & Safety Insp Fees	\$ 665.00	\$ 4,090.00	\$ 3,140.00	\$ 3,140.00	\$ 3,140.00
7030	Permit & Licensing Fees	\$ 4,114.73	\$ 2,700.00	\$ 4,400.00	\$ 4,400.00	\$ 4,400.00
7040	State License Fee	\$ 220.00	\$ -	\$ -	\$ -	\$ -
7100	Professional Services	\$ 264.00	\$ 900.00	\$ 500.00	\$ 500.00	\$ 500.00
7110	Legal Services	\$ 45,743.67	\$ 69,150.00	\$ 69,150.00	\$ 69,150.00	\$ 69,150.00
7115	Typeset and Print Services	\$ 48,433.65	\$ 50,204.00	\$ 50,147.00	\$ 50,147.00	\$ 50,147.00
7120	Instructor Services	\$ 181,336.92	\$ 140,473.00	\$ 169,925.00	\$ 169,925.00	\$ 169,925.00
7125	PERS Admin Fees	\$ 1,186.06	\$ 1,975.00	\$ 1,550.00	\$ 1,550.00	\$ 1,550.00
7130	Audit Services	\$ 5,310.00	\$ 16,300.00	\$ 16,760.00	\$ 22,260.00	\$ 22,260.00
7140	Medical & Health Svcs (HR)	\$ 6,113.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00
7150	Security Services	\$ 4,155.60	\$ 4,740.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00
7160	Entertainment Services	\$ 1,800.00	\$ 2,450.00	\$ 3,450.00	\$ 3,450.00	\$ 3,450.00
7180	Business Services	\$ 72,060.43	\$ 86,283.00	\$ 67,375.00	\$ 67,375.00	\$ 67,375.00
7190	Umpire/Referee Services	\$ 1,340.00	\$ 2,000.00	\$ 1,640.00	\$ 1,640.00	\$ 1,640.00
7210	Subscriptions	\$ 3,544.21	\$ 3,604.00	\$ 4,322.00	\$ 4,322.00	\$ 4,322.00
7310	Rents & Leases Equip	\$ 18,184.94	\$ 27,400.00	\$ 27,610.00	\$ 27,610.00	\$ 27,610.00
7320	Bldg/Field Leases & Rental	\$ 9,940.00	\$ 10,938.00	\$ 11,466.00	\$ 11,466.00	\$ 11,466.00
7410	Event Supplies	\$ 1,927.17	\$ 2,210.00	\$ 2,310.00	\$ 2,310.00	\$ 2,310.00
7420	Supplies	\$ 7,189.83	\$ 7,016.00	\$ 7,175.00	\$ 7,175.00	\$ 7,175.00
7430	Bingo Supplies	\$ 7,290.78	\$ 7,800.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00

General Ledger
District Wide Budget Summary Fund 10

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed	Approved
7440	Sporting Goods	\$ 9,587.88	\$ 8,125.00	\$ 8,085.00	\$ 8,085.00	\$ 8,085.00
7450	Arts and Craft Supplies	\$ 3,538.09	\$ 4,700.00	\$ 4,820.00	\$ 4,820.00	\$ 4,820.00
7460	Training Supplies	\$ 1,578.01	\$ 3,420.00	\$ 3,095.00	\$ 3,095.00	\$ 3,095.00
7470	Camp Supplies	\$ 938.46	\$ 1,080.00	\$ 1,080.00	\$ 1,080.00	\$ 1,080.00
7500	Small Tools	\$ 3,195.61	\$ 15,950.00	\$ 6,400.00	\$ 6,400.00	\$ 6,400.00
7510	Safety Supplies	\$ 9,341.83	\$ 7,484.00	\$ 7,289.00	\$ 7,289.00	\$ 7,289.00
7610	Uniform Allowance	\$ 10,452.03	\$ 12,688.00	\$ 12,426.00	\$ 12,426.00	\$ 12,426.00
7620	Safety Clothing	\$ 7,618.94	\$ 3,150.00	\$ 3,150.00	\$ 3,150.00	\$ 3,150.00
7710	Conference&Seminar Staff	\$ 6,487.37	\$ 12,790.00	\$ 20,745.00	\$ 20,745.00	\$ 20,745.00
7715	Conference&Seminar Board	\$ -	\$ 2,840.00	\$ 2,240.00	\$ 2,240.00	\$ 2,240.00
7720	Conference&Seminar Travel Exp	\$ 8,821.39	\$ 9,758.00	\$ 13,573.00	\$ 13,573.00	\$ 13,573.00
7725	Out of Town Travel Board	\$ -	\$ 6,355.00	\$ 6,615.00	\$ 6,615.00	\$ 6,615.00
7730	Private Vehicle Mileage	\$ 3,135.47	\$ 4,556.00	\$ 4,190.00	\$ 4,190.00	\$ 4,190.00
7740	Transportation Charges	\$ -	\$ 1,750.00	\$ 750.00	\$ 750.00	\$ 750.00
7750	Buses/Excursions	\$ 22,584.72	\$ 15,966.00	\$ 22,870.00	\$ 22,870.00	\$ 22,870.00
7760	Tuition/Book Rcimbursement	\$ 161.00	\$ -	\$ -	\$ -	\$ -
7810	Utilities Gas	\$ 23,255.50	\$ 26,491.00	\$ 26,431.00	\$ 26,431.00	\$ 26,431.00
7820	Utilities Water	\$ 707,716.80	\$ 742,489.00	\$ 757,800.00	\$ 757,800.00	\$ 757,800.00
7830	Utilities Electric	\$ 224,887.34	\$ 231,245.00	\$ 226,374.00	\$ 226,374.00	\$ 226,374.00
7910	Awards and Certificates	\$ 16,396.17	\$ 18,186.00	\$ 16,490.00	\$ 16,490.00	\$ 16,490.00
7920	Meals for Staff Training	\$ 3,691.14	\$ 2,710.00	\$ 2,710.00	\$ 2,710.00	\$ 2,710.00
7930	Employee Morale	\$ 4,113.19	\$ 3,475.00	\$ 3,690.00	\$ 9,974.00	\$ 9,974.00
7950	COP Debt PV Fields	\$ 331.40	\$ -	\$ 246,409.00	\$ 246,409.00	\$ 246,409.00
7970	Reserve Vehicle Fleet	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
7971	Reserve Computer Fleet	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
7972	Reserve Designated Project	\$ -	\$ 30,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
7973	Reserve Dry Period	\$ -	\$ 91,000.00	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00
8200	Land Improvements	\$ 22.50	\$ -	\$ -	\$ -	\$ -
	Service and Supplies	\$ 2,595,681.42	\$ 2,846,497.00	\$ 3,123,890.00	\$ 3,136,115.00	\$ 3,141,115.00
8400	Capital	\$ 23,376.54	\$ 502,790.00	\$ 772,000.00	\$ 850,790.00	\$ 804,790.00
8403	HCF Grant Trails	\$ 149.22	\$ -	\$ -	\$ -	\$ -
8404	Greenfield Outdoor Fitness Equ	\$ 13,555.94	\$ -	\$ -	\$ -	\$ -
8405	HCF Grant Wildlife Programs	\$ 8,628.75	\$ -	\$ -	\$ -	\$ -
8410	Playground Equipment	\$ -	\$ 190,000.00	\$ -	\$ -	\$ -
8420	Equip/Facility Replacement	\$ -	\$ 45,200.00	\$ -	\$ -	\$ -
8425	Hardwall GM/HR Offices	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -
	Capital	\$ 45,710.45	\$ 747,990.00	\$ 772,000.00	\$ 850,790.00	\$ 804,790.00
Revenue Total		\$ 7,618,146.59	\$ 7,091,429.00	\$ 7,483,890.00	\$ 7,542,751.00	\$ 7,542,751.00
Expense Total		\$ 6,145,005.59	\$ 7,040,680.00	\$ 7,481,690.00	\$ 7,521,028.00	\$ 7,526,028.00
Grand Total		\$ 1,473,141.00	\$ 50,749.00	\$ 2,200.00	\$ 21,723.00	\$ 16,723.00

General Ledger
 District Wide Budget Summary Rec Department

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed	Approved
Revenue						
5510	Public Fees	\$ 642,031.90	\$ 580,319.00	\$ 235,111.00	\$ 235,111.00	\$ 235,111.00
5511	Public Fees	\$ -	\$ -	\$ 413,610.00	\$ 413,610.00	\$ 413,610.00
5513	Swim PassAdult Splash (20)	\$ 9,468.33	\$ 7,344.00	\$ 7,344.00	\$ 7,344.00	\$ 7,344.00
5514	Swim PassSenior Splash (10)	\$ 2,187.50	\$ 1,890.00	\$ 1,890.00	\$ 1,890.00	\$ 1,890.00
5515	Senior Services Revenue	\$ 2,575.00	\$ -	\$ -	\$ -	\$ -
5516	Swim Pass Senior Splash (20)	\$ 5,706.50	\$ 3,570.00	\$ 4,590.00	\$ 4,590.00	\$ 4,590.00
5517	Swim PassSenior Splash (20)	\$ 940.50	\$ 2,916.00	\$ 1,620.00	\$ 1,620.00	\$ 1,620.00
5518	Swim PassSenior Fitness (10)	\$ 13,275.00	\$ 5,670.00	\$ 10,692.00	\$ 10,692.00	\$ 10,692.00
5520	Swim PassSenior Fitness (20)	\$ 21,557.45	\$ 26,529.00	\$ 22,329.00	\$ 22,329.00	\$ 22,329.00
5524	Swim PassAdult Splash (10)	\$ 3,226.50	\$ 5,508.00	\$ 5,508.00	\$ 5,508.00	\$ 5,508.00
5525	Vending Concessions	\$ 1,077.01	\$ 3,160.00	\$ 3,312.00	\$ 3,312.00	\$ 3,312.00
5526	Swim PassAdult Fitness (10)	\$ 888.00	\$ 3,240.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
5527	Swim PassAdult Fitness (20)	\$ 3,681.00	\$ 5,400.00	\$ 4,320.00	\$ 4,320.00	\$ 4,320.00
5528	Swim Passes Summer Single	\$ 1,260.00	\$ 960.00	\$ 960.00	\$ 960.00	\$ 960.00
5529	Swim Passes Summer Family	\$ 1,365.00	\$ 1,680.00	\$ 1,680.00	\$ 1,680.00	\$ 1,680.00
5530	Rental	\$ 194,410.39	\$ 143,002.00	\$ 167,727.00	\$ 167,727.00	\$ 167,727.00
5536	Annual Passes	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -
5550	Dues	\$ 1,940.00	\$ 2,240.00	\$ 2,208.00	\$ 2,208.00	\$ 2,208.00
5555	Activity Guide Revenue	\$ 13,050.00	\$ 6,000.00	\$ 8,800.00	\$ 8,800.00	\$ 8,800.00
5562	Banner Income	\$ 325.00	\$ -	\$ -	\$ -	\$ -
5570	Donations	\$ 13,405.62	\$ 9,220.00	\$ 10,620.00	\$ 10,620.00	\$ 10,620.00
5575	Other/Purchase Discount Taken	\$ 5,941.51	\$ 1,921.00	\$ 1,953.00	\$ 1,953.00	\$ 1,953.00
5585	Incentive Income	\$ 2,631.22	\$ -	\$ -	\$ -	\$ -
	Revenue	\$ 940,943.43	\$ 813,569.00	\$ 905,474.00	\$ 905,474.00	\$ 905,474.00
Expense						
6100	Full Time Salaries	\$ 392,521.73	\$ 468,992.00	\$ 479,064.00	\$ 479,064.00	\$ 479,064.00
6101	Overtime Salaries	\$ -	\$ 4,136.00	\$ 4,196.00	\$ 4,196.00	\$ 4,196.00
6105	Car Allowance	\$ -	\$ -	\$ -	\$ -	\$ -
6108	Cell Phone Allowance	\$ 989.01	\$ 4,740.00	\$ 5,460.00	\$ 5,460.00	\$ 5,460.00
6110	PartTime Salaries	\$ 370,836.05	\$ 412,861.00	\$ 433,038.00	\$ 433,038.00	\$ 433,038.00
6120	Retirement	\$ 64,534.14	\$ 81,711.00	\$ 86,078.00	\$ 86,078.00	\$ 86,078.00
6121	457 Pension	\$ 576.60	\$ 3,100.00	\$ 6,900.00	\$ 6,900.00	\$ 6,900.00
6130	Employee Insurance	\$ 39,877.57	\$ 41,928.00	\$ 47,900.00	\$ 58,186.00	\$ 58,186.00
6140	Workers Compensation	\$ 15,087.49	\$ 16,201.00	\$ 20,106.00	\$ 20,106.00	\$ 20,106.00
6150	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
6160	Loan Pension Obligation	\$ 16,073.62	\$ -	\$ -	\$ -	\$ -
6161	OPEB Expense	\$ -	\$ -	\$ -	\$ -	\$ -
6170	PERS Unfunded Liability	\$ -	\$ -	\$ -	\$ -	\$ -
	Personnel	\$ 900,496.21	\$ 1,033,669.00	\$ 1,082,742.00	\$ 1,093,028.00	\$ 1,093,028.00
6210	Telephone	\$ 2,196.43	\$ 3,132.00	\$ 300.00	\$ 300.00	\$ 300.00
6220	Internet Services	\$ 1,308.00	\$ 1,308.00	\$ -	\$ -	\$ -
6310	Pool Chemicals	\$ 50.21	\$ -	\$ -	\$ -	\$ -
6320	Janitorial Supplies	\$ 69.61	\$ 375.00	\$ 325.00	\$ 325.00	\$ 325.00
6330	Kitchen Supplies	\$ 668.38	\$ 1,650.00	\$ 1,510.00	\$ 1,510.00	\$ 1,510.00
6340	Food Supplies	\$ 5,772.92	\$ 8,636.00	\$ 8,811.00	\$ 8,811.00	\$ 8,811.00
6360	Laundry/Wash Service	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
6380	Medical Supplies	\$ 537.65	\$ -	\$ -	\$ -	\$ -
6530	Office Equipment Maintenance	\$ 181.93	\$ 1,400.00	\$ 900.00	\$ 900.00	\$ 900.00
6540	Computer Equip Maintenance	\$ -	\$ 500.00	\$ 400.00	\$ 400.00	\$ 400.00
6610	Building Repair	\$ 481.06	\$ 2,300.00	\$ 2,315.00	\$ 2,315.00	\$ 2,315.00
6620	Bldg Equip Maint/Repair	\$ 379.78	\$ 2,000.00	\$ 200.00	\$ 200.00	\$ 200.00
6630	Improvements/Maintenance	\$ 1,484.51	\$ -	\$ -	\$ -	\$ -
6740	Rubbish & Refuse	\$ 1,236.76	\$ -	\$ -	\$ -	\$ -
6810	Memberships	\$ 745.00	\$ 1,570.00	\$ 1,695.00	\$ 1,695.00	\$ 1,695.00
6900	Office Expense	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ 100.00

General Ledger
District Wide Budget Summary Rec Department

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed	Approved
6910	Office Supplies	\$ 4,899.96	\$ 6,400.00	\$ 6,450.00	\$ 6,450.00	\$ 6,450.00
6920	Postage Expense	\$ 20,211.46	\$ 21,858.00	\$ 21,740.00	\$ 21,740.00	\$ 21,740.00
6930	Advertising Expense	\$ 13,285.43	\$ 13,352.00	\$ 13,852.00	\$ 13,852.00	\$ 13,852.00
6980	Minor Furn Fixture & Equip	\$ 2,505.32	\$ 500.00	\$ 450.00	\$ 450.00	\$ 450.00
6990	Comp Hardware/Software Exp	\$ 611.25	\$ 300.00	\$ 200.00	\$ 200.00	\$ 200.00
7020	Fire & Safety Insp Fees	\$ -	\$ 340.00	\$ 340.00	\$ 340.00	\$ 340.00
7030	Permit & Licensing Fees	\$ 1,324.34	\$ 2,550.00	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00
7100	Professional Services	\$ 264.00	\$ 900.00	\$ 500.00	\$ 500.00	\$ 500.00
7115	Typeset and Print Services	\$ 48,236.80	\$ 50,204.00	\$ 50,147.00	\$ 50,147.00	\$ 50,147.00
7120	Instructor Services	\$ 181,336.92	\$ 138,973.00	\$ 169,425.00	\$ 169,425.00	\$ 169,425.00
7125	PERS Admin Fees	\$ -	\$ 475.00	\$ -	\$ -	\$ -
7160	Entertainment Services	\$ 1,800.00	\$ 2,450.00	\$ 2,450.00	\$ 2,450.00	\$ 2,450.00
7180	Business Services	\$ 8,547.92	\$ 10,020.00	\$ 10,385.00	\$ 10,385.00	\$ 10,385.00
7190	Umpire/Referee Services	\$ 1,340.00	\$ 2,000.00	\$ 1,640.00	\$ 1,640.00	\$ 1,640.00
7210	Subscriptions	\$ 537.87	\$ 824.00	\$ 824.00	\$ 824.00	\$ 824.00
7310	Rents & Leases Equip	\$ 8,336.95	\$ 11,800.00	\$ 12,010.00	\$ 12,010.00	\$ 12,010.00
7320	Bldg/Field Leases & Rental	\$ 9,940.00	\$ 10,938.00	\$ 11,466.00	\$ 11,466.00	\$ 11,466.00
7410	Event Supplies	\$ 1,927.17	\$ 2,210.00	\$ 2,310.00	\$ 2,310.00	\$ 2,310.00
7420	Supplies	\$ 7,189.83	\$ 7,016.00	\$ 7,175.00	\$ 7,175.00	\$ 7,175.00
7430	Bingo Supplies	\$ 7,290.78	\$ 7,800.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
7440	Sporting Goods	\$ 8,472.12	\$ 6,125.00	\$ 6,085.00	\$ 6,085.00	\$ 6,085.00
7450	Arts and Craft Supplies	\$ 3,538.09	\$ 4,700.00	\$ 4,820.00	\$ 4,820.00	\$ 4,820.00
7460	Training Supplies	\$ 1,467.13	\$ 2,620.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00
7470	Camp Supplies	\$ 938.46	\$ 1,080.00	\$ 1,080.00	\$ 1,080.00	\$ 1,080.00
7500	Small Tools	\$ -	\$ 750.00	\$ 400.00	\$ 400.00	\$ 400.00
7510	Safety Supplies	\$ 182.68	\$ 3,685.00	\$ 3,485.00	\$ 3,485.00	\$ 3,485.00
7610	Uniform Allowance	\$ 4,267.96	\$ 5,508.00	\$ 5,046.00	\$ 5,046.00	\$ 5,046.00
7620	Safety Clothing	\$ 2,218.09	\$ -	\$ -	\$ -	\$ -
7710	Conference&Seminar Staff	\$ 2,933.16	\$ 3,540.00	\$ 5,605.00	\$ 5,605.00	\$ 5,605.00
7720	Conference&Seminar Travel Exp	\$ 2,934.37	\$ 3,962.00	\$ 7,062.00	\$ 7,062.00	\$ 7,062.00
7730	Private Vehicle Mileage	\$ 2,536.44	\$ 3,457.00	\$ 3,415.00	\$ 3,415.00	\$ 3,415.00
7740	Transportation Charges	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -
7750	Buses/Excursions	\$ 22,584.72	\$ 15,966.00	\$ 22,870.00	\$ 22,870.00	\$ 22,870.00
7810	Utilities Gas	\$ 440.02	\$ -	\$ 600.00	\$ 600.00	\$ 600.00
7820	Utilities Water	\$ 1,274.93	\$ -	\$ 600.00	\$ 600.00	\$ 600.00
7910	Awards and Certificates	\$ 14,526.61	\$ 17,486.00	\$ 15,580.00	\$ 15,580.00	\$ 15,580.00
7920	Meals for Staff Training	\$ 222.72	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00
7930	Employee Morale	\$ 369.13	\$ 675.00	\$ 690.00	\$ 6,974.00	\$ 6,974.00
	Service and Supplies	\$ 403,604.87	\$ 385,735.00	\$ 417,658.00	\$ 423,942.00	\$ 423,942.00
Capital						
8420	Equip/Facility Replacement	\$ -	\$ 5,200.00	\$ -	\$ -	\$ -
	Capital	\$ -	\$ 5,200.00	\$ -	\$ -	\$ -
Revenue Total		\$ 940,943.43	\$ 813,569.00	\$ 905,474.00	\$ 905,474.00	\$ 905,474.00
Expense Total		\$ 1,304,101.08	\$ 1,419,404.00	\$ 1,500,400.00	\$ 1,516,970.00	\$ 1,516,970.00
Grand Total		\$ (363,157.65)	\$ (605,835.00)	\$ (594,926.00)	\$ (611,496.00)	\$ (611,496.00)

General Ledger
 District Wide Budget Summary Division 301

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed	Approved
Revenue						
5510	Public Fees	\$ 155,197.29	\$ 131,776.00	\$ 7,172.00	\$ 7,172.00	\$ 7,172.00
5511	Public Fees	\$ -	\$ -	\$ 149,306.00	\$ 149,306.00	\$ 149,306.00
5513	Swim PassAdult Splash (20)	\$ 9,468.33	\$ 7,344.00	\$ 7,344.00	\$ 7,344.00	\$ 7,344.00
5514	Swim PassSenior Splash (10)	\$ 2,187.50	\$ 1,890.00	\$ 1,890.00	\$ 1,890.00	\$ 1,890.00
5516	Swim Pass Senior Splash (20)	\$ 5,706.50	\$ 3,570.00	\$ 4,590.00	\$ 4,590.00	\$ 4,590.00
5517	Swim PassSenior Splash (20)	\$ 940.50	\$ 2,916.00	\$ 1,620.00	\$ 1,620.00	\$ 1,620.00
5518	Swim PassSenior Fitness (10)	\$ 13,275.00	\$ 5,670.00	\$ 10,692.00	\$ 10,692.00	\$ 10,692.00
5520	Swim PassSenior Fitness (20)	\$ 21,557.45	\$ 26,529.00	\$ 22,329.00	\$ 22,329.00	\$ 22,329.00
5524	Swim PassAdult Splash (10)	\$ 3,226.50	\$ 5,508.00	\$ 5,508.00	\$ 5,508.00	\$ 5,508.00
5525	Vending Concessions	\$ 822.34	\$ 720.00	\$ 720.00	\$ 720.00	\$ 720.00
5526	Swim PassAdult Fitness (10)	\$ 888.00	\$ 3,240.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
5527	Swim PassAdult Fitness (20)	\$ 3,681.00	\$ 5,400.00	\$ 4,320.00	\$ 4,320.00	\$ 4,320.00
5528	Swim Passes Summer Single	\$ 1,260.00	\$ 960.00	\$ 960.00	\$ 960.00	\$ 960.00
5529	Swim Passes Summer Family	\$ 1,365.00	\$ 1,680.00	\$ 1,680.00	\$ 1,680.00	\$ 1,680.00
5530	Rental	\$ 32,813.75	\$ 17,875.00	\$ 16,875.00	\$ 16,875.00	\$ 16,875.00
5575	Other/Purchase Discount Taken	\$ 3,836.44	\$ -	\$ -	\$ -	\$ -
	Revenue	\$ 256,225.60	\$ 215,078.00	\$ 236,206.00	\$ 236,206.00	\$ 236,206.00
Expense						
6100	Full Time Salaries	\$ 44,292.55	\$ 66,648.00	\$ 68,239.00	\$ 68,239.00	\$ 68,239.00
6101	Overtime Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
6105	Car Allowance	\$ -	\$ -	\$ -	\$ -	\$ -
6108	Cell Phone Allowance	\$ 160.82	\$ 1,140.00	\$ 1,140.00	\$ 1,140.00	\$ 1,140.00
6110	PartTime Salaries	\$ 206,663.53	\$ 231,240.00	\$ 244,508.00	\$ 244,508.00	\$ 244,508.00
6120	Retirement	\$ 8,794.01	\$ 14,367.00	\$ 13,311.00	\$ 13,311.00	\$ 13,311.00
6121	457 Pension	\$ -	\$ 500.00	\$ -	\$ -	\$ -
6130	Employee Insurance	\$ 1,214.03	\$ 4,945.00	\$ 5,090.00	\$ 6,123.00	\$ 6,123.00
6140	Workers Compensation	\$ 5,424.01	\$ 5,511.00	\$ 6,880.00	\$ 6,880.00	\$ 6,880.00
6150	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
6160	Loan Pension Obligation	\$ 16,073.62	\$ -	\$ -	\$ -	\$ -
6161	OPEB Expense	\$ -	\$ -	\$ -	\$ -	\$ -
6170	PERS Unfunded Liability	\$ -	\$ -	\$ -	\$ -	\$ -
	Personnel	\$ 282,622.57	\$ 324,351.00	\$ 339,168.00	\$ 340,201.00	\$ 340,201.00
6210	Telephone	\$ 2,060.26	\$ 1,980.00	\$ -	\$ -	\$ -
6220	Internet Services	\$ 1,308.00	\$ 1,308.00	\$ -	\$ -	\$ -
6310	Pool Chemicals	\$ 50.21	\$ -	\$ -	\$ -	\$ -
6320	Janitorial Supplies	\$ 69.61	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00
6340	Food Supplies	\$ 574.40	\$ 625.00	\$ 625.00	\$ 625.00	\$ 625.00
6530	Office Equipment Maintenance	\$ -	\$ 450.00	\$ 400.00	\$ 400.00	\$ 400.00
6610	Building Repair	\$ 74.08	\$ 300.00	\$ 200.00	\$ 200.00	\$ 200.00
6620	Bldg Equip Maint/Repair	\$ 214.78	\$ 500.00	\$ 200.00	\$ 200.00	\$ 200.00
6810	Memberships	\$ 225.00	\$ 220.00	\$ 225.00	\$ 225.00	\$ 225.00
6910	Office Supplies	\$ 665.70	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
6930	Advertising Expense	\$ 1,412.23	\$ 2,000.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
6990	Comp Hardware/Software Exp	\$ -	\$ 300.00	\$ 200.00	\$ 200.00	\$ 200.00
7115	Typeset and Print Services	\$ 512.52	\$ 1,000.00	\$ 900.00	\$ 900.00	\$ 900.00
7120	Instructor Services	\$ 22,015.13	\$ 16,415.00	\$ 18,195.00	\$ 18,195.00	\$ 18,195.00
7410	Event Supplies	\$ 1,907.28	\$ 2,050.00	\$ 2,310.00	\$ 2,310.00	\$ 2,310.00
7460	Training Supplies	\$ 1,398.60	\$ 1,350.00	\$ 950.00	\$ 950.00	\$ 950.00
7500	Small Tools	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
7510	Safety Supplies	\$ -	\$ 1,910.00	\$ 1,660.00	\$ 1,660.00	\$ 1,660.00
7610	Uniform Allowance	\$ 1,389.16	\$ 1,325.00	\$ 1,260.00	\$ 1,260.00	\$ 1,260.00
7620	Safety Clothing	\$ 2,039.75	\$ -	\$ -	\$ -	\$ -
7710	Conference&Seminar Staff	\$ 473.00	\$ 1,465.00	\$ 805.00	\$ 805.00	\$ 805.00

General Ledger
 District Wide Budget Summary Division 301

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed	Approved
7720	Conference&Seminar Travel Exp	\$ 1,136.36	\$ 463.00	\$ 1,288.00	\$ 1,288.00	\$ 1,288.00
7730	Private Vehicle Mileage	\$ 258.92	\$ 389.00	\$ 389.00	\$ 389.00	\$ 389.00
7910	Awards and Certificates	\$ 2,256.48	\$ 2,050.00	\$ 810.00	\$ 810.00	\$ 810.00
7920	Meals for Staff Training	\$ 128.12	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00
	Service and Supplies	\$ 40,169.59	\$ 37,800.00	\$ 33,617.00	\$ 33,617.00	\$ 33,617.00
Revenue Total		\$ 256,225.60	\$ 215,078.00	\$ 236,206.00	\$ 236,206.00	\$ 236,206.00
Expense Total		\$ 322,792.16	\$ 362,151.00	\$ 372,785.00	\$ 373,818.00	\$ 373,818.00
Grand Total		\$ (66,566.56)	\$ (147,073.00)	\$ (136,579.00)	\$ (137,612.00)	\$ (137,612.00)

General Ledger
District Wide Budget Summary Divison 310

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed	Approved
	Revenue					
5510	Public Fees	\$ 73,192.00	\$ 93,086.00	\$ -	\$ -	\$ -
5511	Public Fees	\$ -	\$ -	\$ 83,850.00	\$ 83,850.00	\$ 83,850.00
5570	Donations	\$ 120.00	\$ 270.00	\$ 270.00	\$ 270.00	\$ 270.00
5575	Other/Purchase Discount Taken	\$ -	\$ -	\$ -	\$ -	\$ -
	Revenue	\$ 73,312.00	\$ 93,356.00	\$ 84,120.00	\$ 84,120.00	\$ 84,120.00
	Expense					
6100	Full Time Salaries	\$ 87,069.87	\$ 81,806.00	\$ 82,645.00	\$ 82,645.00	\$ 82,645.00
6101	Overtime Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
6105	Car Allowance	\$ -	\$ -	\$ -	\$ -	\$ -
6108	Cell Phone Allowance	\$ 270.82	\$ 780.00	\$ 780.00	\$ 780.00	\$ 780.00
6110	PartTime Salaries	\$ 15,869.21	\$ 21,536.00	\$ 20,026.00	\$ 20,026.00	\$ 20,026.00
6120	Retirement	\$ 13,513.31	\$ 14,226.00	\$ 14,556.00	\$ 14,556.00	\$ 14,556.00
6121	457 Pension	\$ -	\$ 500.00	\$ -	\$ -	\$ -
6130	Employee Insurance	\$ 1,216.24	\$ 620.00	\$ 734.00	\$ 734.00	\$ 734.00
6140	Workers Compensation	\$ 1,891.62	\$ 1,765.00	\$ 2,259.00	\$ 2,259.00	\$ 2,259.00
6150	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
6160	Loan Pension Obligation	\$ -	\$ -	\$ -	\$ -	\$ -
6161	OPEB Expense	\$ -	\$ -	\$ -	\$ -	\$ -
6170	PERS Unfunded Liability	\$ -	\$ -	\$ -	\$ -	\$ -
	Personnel	\$ 119,831.07	\$ 121,233.00	\$ 121,000.00	\$ 121,000.00	\$ 121,000.00
6380	Medical Supplies	\$ 177.66	\$ -	\$ -	\$ -	\$ -
6810	Memberships	\$ 220.00	\$ 220.00	\$ 220.00	\$ 220.00	\$ 220.00
6900	Office Expense	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ 100.00
6910	Office Supplies	\$ 136.39	\$ 400.00	\$ 500.00	\$ 500.00	\$ 500.00
6920	Postage Expense	\$ -	\$ 300.00	\$ 200.00	\$ 200.00	\$ 200.00
7120	Instructor Services	\$ 210.00	\$ -	\$ -	\$ -	\$ -
7180	Business Services	\$ 599.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
7190	Umpire/Referee Services	\$ 1,340.00	\$ 2,000.00	\$ 1,640.00	\$ 1,640.00	\$ 1,640.00
7440	Sporting Goods	\$ 6,533.33	\$ 5,265.00	\$ 5,265.00	\$ 5,265.00	\$ 5,265.00
7460	Training Supplies	\$ 53.72	\$ 270.00	\$ 200.00	\$ 200.00	\$ 200.00
7510	Safety Supplies	\$ -	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
7610	Uniform Allowance	\$ 87.34	\$ -	\$ -	\$ -	\$ -
7710	Conference&Seminar Staff	\$ 1,245.16	\$ -	\$ 1,490.00	\$ 1,490.00	\$ 1,490.00
7720	Conference&Seminar Travel Exp	\$ -	\$ -	\$ 130.00	\$ 130.00	\$ 130.00
7730	Private Vehicle Mileage	\$ 1,423.86	\$ 1,782.00	\$ 1,750.00	\$ 1,750.00	\$ 1,750.00
7910	Awards and Certificates	\$ 11,602.12	\$ 14,236.00	\$ 13,500.00	\$ 13,500.00	\$ 13,500.00
7920	Meals for Staff Training	\$ 26.60	\$ -	\$ -	\$ -	\$ -
	Expense	\$ 23,655.18	\$ 25,673.00	\$ 26,195.00	\$ 26,195.00	\$ 26,195.00
Revenue Total		\$ 73,312.00	\$ 93,356.00	\$ 84,120.00	\$ 84,120.00	\$ 84,120.00
Expense Total		\$ 143,486.25	\$ 146,906.00	\$ 147,195.00	\$ 147,195.00	\$ 147,195.00
Grand Total		\$ (70,174.25)	\$ (53,550.00)	\$ (63,075.00)	\$ (63,075.00)	\$ (63,075.00)

General Ledger
District Wide Budget Summary Division 315

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed	Approved
Revenue						
5510	Public Fees	\$ 90,544.88	\$ 62,862.00	\$ 84,168.00	\$ 84,168.00	\$ 84,168.00
5530	Rental	\$ 148,493.54	\$ 119,067.00	\$ 143,697.00	\$ 143,697.00	\$ 143,697.00
5536	Annual Passes	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -
5562	Banner Income	\$ 325.00	\$ -	\$ -	\$ -	\$ -
5575	Other/Purchase Discount Taken	\$ 140.00	\$ -	\$ -	\$ -	\$ -
	Revenue	\$ 239,503.42	\$ 184,929.00	\$ 227,865.00	\$ 227,865.00	\$ 227,865.00
Expense						
6100	Full Time Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
6101	Overtime Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
6105	Car Allowance	\$ -	\$ -	\$ -	\$ -	\$ -
6108	Cell Phone Allowance	\$ -	\$ -	\$ -	\$ -	\$ -
6110	PartTime Salaries	\$ 43,043.25	\$ 54,648.00	\$ 55,594.00	\$ 55,594.00	\$ 55,594.00
6120	Retirement	\$ 618.58	\$ 792.00	\$ 806.00	\$ 806.00	\$ 806.00
6121	457 Pension	\$ -	\$ 500.00	\$ -	\$ -	\$ -
6130	Employee Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
6140	Workers Compensation	\$ 846.48	\$ 1,011.00	\$ 1,223.00	\$ 1,223.00	\$ 1,223.00
6150	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
6160	Loan Pension Obligation	\$ -	\$ -	\$ -	\$ -	\$ -
6161	OPEB Expense	\$ -	\$ -	\$ -	\$ -	\$ -
6170	PERS Unfunded Liability	\$ -	\$ -	\$ -	\$ -	\$ -
	Personnel	\$ 44,508.31	\$ 56,951.00	\$ 57,623.00	\$ 57,623.00	\$ 57,623.00
6610	Building Repair	\$ 406.98	\$ 2,000.00	\$ 2,115.00	\$ 2,115.00	\$ 2,115.00
6620	Bldg Equip Maint/Repair	\$ 165.00	\$ -	\$ -	\$ -	\$ -
6630	Improvements/Maintenance	\$ 1,484.51	\$ -	\$ -	\$ -	\$ -
6910	Office Supplies	\$ -	\$ 700.00	\$ -	\$ -	\$ -
6930	Advertising Expense	\$ -	\$ 250.00	\$ -	\$ -	\$ -
7120	Instructor Services	\$ 55,146.27	\$ 41,130.00	\$ 57,746.00	\$ 57,746.00	\$ 57,746.00
7125	PERS Admin Fees	\$ -	\$ 475.00	\$ -	\$ -	\$ -
7160	Entertainment Services	\$ 150.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
7180	Business Services	\$ -	\$ -	\$ 425.00	\$ 425.00	\$ 425.00
7310	Rents & Leases Equip	\$ 574.54	\$ -	\$ -	\$ -	\$ -
7320	Bldg/Field Leases & Rental	\$ 9,857.00	\$ 10,863.00	\$ 11,391.00	\$ 11,391.00	\$ 11,391.00
7440	Sporting Goods	\$ 882.36	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00
7460	Training Supplies	\$ -	\$ 400.00	\$ -	\$ -	\$ -
7510	Safety Supplies	\$ -	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00
7610	Uniform Allowance	\$ 258.50	\$ 720.00	\$ 720.00	\$ 720.00	\$ 720.00
7730	Private Vehicle Mileage	\$ -	\$ 122.00	\$ 123.00	\$ 123.00	\$ 123.00
7810	Utilities Gas	\$ 440.02	\$ -	\$ 600.00	\$ 600.00	\$ 600.00
7820	Utilities Water	\$ 1,274.93	\$ -	\$ 600.00	\$ 600.00	\$ 600.00
	Expense	\$ 70,640.11	\$ 57,860.00	\$ 74,920.00	\$ 74,920.00	\$ 74,920.00
Revenue Total		\$ 239,503.42	\$ 184,929.00	\$ 227,865.00	\$ 227,865.00	\$ 227,865.00
Expense Total		\$ 115,148.42	\$ 114,811.00	\$ 132,543.00	\$ 132,543.00	\$ 132,543.00
Grand Total		\$ 124,355.00	\$ 70,118.00	\$ 95,322.00	\$ 95,322.00	\$ 95,322.00

General Ledger
 District Wide Budget Summary Division 320

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed	Approved
Revenue						
5510	Public Fees	\$ 198,787.44	\$ 184,077.00	\$ 111,082.00	\$ 111,082.00	\$ 111,082.00
5511	Public Fees	\$ -	\$ -	\$ 92,136.00	\$ 92,136.00	\$ 92,136.00
5530	Rental	\$ 4,762.10	\$ -	\$ -	\$ -	\$ -
5570	Donations	\$ 595.32	\$ -	\$ -	\$ -	\$ -
5575	Other/Purchase Discount Taken	\$ 302.01	\$ -	\$ -	\$ -	\$ -
	Revenue	\$ 204,446.87	\$ 184,077.00	\$ 203,218.00	\$ 203,218.00	\$ 203,218.00
Expense						
6100	Full Time Salaries	\$ 61,263.04	\$ 61,938.00	\$ 63,185.00	\$ 63,185.00	\$ 63,185.00
6101	Overtime Salaries	\$ -	\$ 1,787.00	\$ 1,823.00	\$ 1,823.00	\$ 1,823.00
6105	Car Allowance	\$ -	\$ -	\$ -	\$ -	\$ -
6108	Cell Phone Allowance	\$ 286.55	\$ 540.00	\$ 720.00	\$ 720.00	\$ 720.00
6110	PartTime Salaries	\$ 51,531.32	\$ 70,172.00	\$ 59,323.00	\$ 59,323.00	\$ 59,323.00
6120	Retirement	\$ 9,073.85	\$ 9,764.00	\$ 11,605.00	\$ 11,605.00	\$ 11,605.00
6121	457 Pension	\$ 576.60	\$ 500.00	\$ 6,400.00	\$ 6,400.00	\$ 6,400.00
6130	Employee Insurance	\$ 7,718.84	\$ 3,890.00	\$ 8,651.00	\$ 10,717.00	\$ 10,717.00
6140	Workers Compensation	\$ 2,385.03	\$ 2,477.00	\$ 2,735.00	\$ 2,735.00	\$ 2,735.00
6150	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
6160	Loan Pension Obligation	\$ -	\$ -	\$ -	\$ -	\$ -
6161	OPEB Expense	\$ -	\$ -	\$ -	\$ -	\$ -
6170	PERS Unfunded Liability	\$ -	\$ -	\$ -	\$ -	\$ -
	Personnel	\$ 132,835.23	\$ 151,068.00	\$ 154,442.00	\$ 156,508.00	\$ 156,508.00
6210	Telephone	\$ 136.17	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
6320	Janitorial Supplies	\$ -	\$ 50.00	\$ -	\$ -	\$ -
6330	Kitchen Supplies	\$ -	\$ 100.00	\$ -	\$ -	\$ -
6340	Food Supplies	\$ 540.15	\$ 845.00	\$ 720.00	\$ 720.00	\$ 720.00
6380	Medical Supplies	\$ 84.34	\$ -	\$ -	\$ -	\$ -
6810	Memberships	\$ 150.00	\$ 140.00	\$ 260.00	\$ 260.00	\$ 260.00
6910	Office Supplies	\$ 417.58	\$ -	\$ 300.00	\$ 300.00	\$ 300.00
6930	Advertising Expense	\$ 723.75	\$ 500.00	\$ 550.00	\$ 550.00	\$ 550.00
7120	Instructor Services	\$ 85,152.74	\$ 64,749.00	\$ 72,236.00	\$ 72,236.00	\$ 72,236.00
7160	Entertainment Services	\$ 300.00	\$ -	\$ -	\$ -	\$ -
7180	Business Services	\$ 2,816.58	\$ 3,960.00	\$ 3,960.00	\$ 3,960.00	\$ 3,960.00
7310	Rents & Leases Equip	\$ -	\$ 800.00	\$ 700.00	\$ 700.00	\$ 700.00
7320	Bldg/Field Leases & Rental	\$ 48.00	\$ -	\$ -	\$ -	\$ -
7420	Supplies	\$ 264.64	\$ 750.00	\$ 700.00	\$ 700.00	\$ 700.00
7440	Sporting Goods	\$ -	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
7450	Arts and Craft Supplies	\$ 1,459.66	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
7460	Training Supplies	\$ 14.81	\$ 300.00	\$ 200.00	\$ 200.00	\$ 200.00
7470	Camp Supplies	\$ 938.46	\$ 1,080.00	\$ 1,080.00	\$ 1,080.00	\$ 1,080.00
7500	Small Tools	\$ -	\$ 650.00	\$ 300.00	\$ 300.00	\$ 300.00
7510	Safety Supplies	\$ 182.68	\$ 200.00	\$ 250.00	\$ 250.00	\$ 250.00
7610	Uniform Allowance	\$ 1,029.14	\$ 650.00	\$ 780.00	\$ 780.00	\$ 780.00
7620	Safety Clothing	\$ 178.34	\$ -	\$ -	\$ -	\$ -
7710	Conference&Seminar Staff	\$ 425.00	\$ -	\$ 565.00	\$ 565.00	\$ 565.00
7720	Conference&Seminar Travel Exp	\$ 93.03	\$ 135.00	\$ 1,180.00	\$ 1,180.00	\$ 1,180.00
7730	Private Vehicle Mileage	\$ 415.60	\$ 270.00	\$ 270.00	\$ 270.00	\$ 270.00
7750	Buses/Excursions	\$ 4,515.72	\$ 4,950.00	\$ 5,170.00	\$ 5,170.00	\$ 5,170.00
7930	Employee Morale	\$ 159.94	\$ -	\$ -	\$ -	\$ -
	Expense	\$ 100,046.33	\$ 81,729.00	\$ 90,821.00	\$ 90,821.00	\$ 90,821.00
Revenue Total		\$ 204,446.87	\$ 184,077.00	\$ 203,218.00	\$ 203,218.00	\$ 203,218.00
Expense Total		\$ 232,881.56	\$ 232,797.00	\$ 245,263.00	\$ 247,329.00	\$ 247,329.00
Grand Total		\$ (28,434.69)	\$ (48,720.00)	\$ (42,045.00)	\$ (44,111.00)	\$ (44,111.00)

General Ledger
District Wide Budget Summary Division 350

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed	Approved
	Revenue					
5510	Public Fees	\$ 40,609.25	\$ 33,430.00	\$ -	\$ -	\$ -
5511	Public Fees	\$ -	\$ -	\$ 43,256.00	\$ 43,256.00	\$ 43,256.00
5570	Donations	\$ -	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00
	Revenue	\$ 40,609.25	\$ 33,580.00	\$ 43,406.00	\$ 43,406.00	\$ 43,406.00
	Expense					
6100	Full Time Salaries	\$ -	\$ 17,047.00	\$ 18,653.00	\$ 18,653.00	\$ 18,653.00
6101	Overtime Salaries	\$ -	\$ 533.00	\$ 538.00	\$ 538.00	\$ 538.00
6105	Car Allowance	\$ -	\$ -	\$ -	\$ -	\$ -
6108	Cell Phone Allowance	\$ -	\$ 360.00	\$ 360.00	\$ 360.00	\$ 360.00
6110	PartTime Salaries	\$ 2,059.68	\$ 2,553.00	\$ 2,669.00	\$ 2,669.00	\$ 2,669.00
6120	Retirement	\$ 141.87	\$ 2,528.00	\$ 2,712.00	\$ 2,712.00	\$ 2,712.00
6121	457 Pension	\$ -	\$ 100.00	\$ -	\$ -	\$ -
6130	Employee Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
6140	Workers Compensation	\$ 59.21	\$ 363.00	\$ 469.00	\$ 469.00	\$ 469.00
6150	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
6160	Loan Pension Obligation	\$ -	\$ -	\$ -	\$ -	\$ -
6161	OPEB Expense	\$ -	\$ -	\$ -	\$ -	\$ -
6170	PERS Unfunded Liability	\$ -	\$ -	\$ -	\$ -	\$ -
	Personnel	\$ 2,260.76	\$ 23,484.00	\$ 25,401.00	\$ 25,401.00	\$ 25,401.00
6330	Kitchen Supplies	\$ 263.67	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00
6340	Food Supplies	\$ 473.74	\$ 1,366.00	\$ 1,316.00	\$ 1,316.00	\$ 1,316.00
6910	Office Supplies	\$ -	\$ -	\$ 150.00	\$ 150.00	\$ 150.00
6930	Advertising Expense	\$ 965.40	\$ 1,260.00	\$ 1,260.00	\$ 1,260.00	\$ 1,260.00
7020	Fire & Safety Insp Fees	\$ -	\$ 340.00	\$ 340.00	\$ 340.00	\$ 340.00
7310	Rents & Leases Equip	\$ 1,609.55	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00
7410	Event Supplies	\$ 4.84	\$ 160.00	\$ -	\$ -	\$ -
7420	Supplies	\$ -	\$ 130.00	\$ 150.00	\$ 150.00	\$ 150.00
7450	Arts and Craft Supplies	\$ 133.52	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
7610	Uniform Allowance	\$ 46.25	\$ 125.00	\$ 150.00	\$ 150.00	\$ 150.00
7750	Buses/Excursions	\$ 18,069.00	\$ 11,016.00	\$ 17,700.00	\$ 17,700.00	\$ 17,700.00
	Expense	\$ 21,565.97	\$ 18,197.00	\$ 24,866.00	\$ 24,866.00	\$ 24,866.00
	Revenue Total	\$ 40,609.25	\$ 33,580.00	\$ 43,406.00	\$ 43,406.00	\$ 43,406.00
	Expense Total	\$ 23,826.73	\$ 41,681.00	\$ 50,267.00	\$ 50,267.00	\$ 50,267.00
	Grand Total	\$ 16,782.52	\$ (8,101.00)	\$ (6,861.00)	\$ (6,861.00)	\$ (6,861.00)

General Ledger
 District Wide Budget Summary Division 370

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed	Approved
Revenue						
5510	Public Fees	\$ 57,012.84	\$ 50,788.00	\$ 32,689.00	\$ 32,689.00	\$ 32,689.00
5511	Public Fees	\$ -	\$ -	\$ 20,212.00	\$ 20,212.00	\$ 20,212.00
5515	Senior Services Revenue	\$ 2,575.00	\$ -	\$ -	\$ -	\$ -
5525	Vending Concessions	\$ 254.67	\$ 2,440.00	\$ 2,592.00	\$ 2,592.00	\$ 2,592.00
5530	Rental	\$ 6,391.00	\$ 6,060.00	\$ 7,155.00	\$ 7,155.00	\$ 7,155.00
5550	Dues	\$ 1,940.00	\$ 2,240.00	\$ 2,208.00	\$ 2,208.00	\$ 2,208.00
5570	Donations	\$ 4,083.00	\$ 2,800.00	\$ 3,800.00	\$ 3,800.00	\$ 3,800.00
5575	Other/Purchase Discount Taken	\$ 1,663.06	\$ 1,921.00	\$ 1,953.00	\$ 1,953.00	\$ 1,953.00
5585	Incentive Income	\$ 2,631.22	\$ -	\$ -	\$ -	\$ -
	Revenue	\$ 76,550.79	\$ 66,249.00	\$ 70,609.00	\$ 70,609.00	\$ 70,609.00
Expense						
6100	Full Time Salaries	\$ 82,264.04	\$ 99,822.00	\$ 101,298.00	\$ 101,298.00	\$ 101,298.00
6101	Overtime Salaries	\$ -	\$ 532.00	\$ 538.00	\$ 538.00	\$ 538.00
6105	Car Allowance	\$ -	\$ -	\$ -	\$ -	\$ -
6108	Cell Phone Allowance	\$ -	\$ 780.00	\$ 1,140.00	\$ 1,140.00	\$ 1,140.00
6110	PartTime Salaries	\$ 43,159.29	\$ 22,440.00	\$ 28,683.00	\$ 28,683.00	\$ 28,683.00
6120	Retirement	\$ 15,897.61	\$ 16,929.00	\$ 17,396.00	\$ 17,396.00	\$ 17,396.00
6121	457 Pension	\$ -	\$ 500.00	\$ -	\$ -	\$ -
6130	Employee Insurance	\$ 15,287.21	\$ 16,890.00	\$ 16,845.00	\$ 20,590.00	\$ 20,590.00
6140	Workers Compensation	\$ 2,210.25	\$ 2,262.00	\$ 2,860.00	\$ 2,860.00	\$ 2,860.00
6150	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
6160	Loan Pension Obligation	\$ -	\$ -	\$ -	\$ -	\$ -
6161	OPEB Expense	\$ -	\$ -	\$ -	\$ -	\$ -
6170	PERS Unfunded Liability	\$ -	\$ -	\$ -	\$ -	\$ -
	Personnel	\$ 158,818.40	\$ 160,155.00	\$ 168,760.00	\$ 172,505.00	\$ 172,505.00
6210	Telephone	\$ -	\$ 852.00	\$ -	\$ -	\$ -
6320	Janitorial Supplies	\$ -	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00
6330	Kitchen Supplies	\$ 369.67	\$ 1,000.00	\$ 960.00	\$ 960.00	\$ 960.00
6340	Food Supplies	\$ 434.71	\$ 1,200.00	\$ 1,150.00	\$ 1,150.00	\$ 1,150.00
6380	Medical Supplies	\$ 275.65	\$ -	\$ -	\$ -	\$ -
6530	Office Equipment Maintenance	\$ 99.93	\$ 300.00	\$ 200.00	\$ 200.00	\$ 200.00
6540	Computer Equip Maintenance	\$ -	\$ 500.00	\$ 400.00	\$ 400.00	\$ 400.00
6620	Bldg Equip Maint/Repair	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -
6810	Memberships	\$ 150.00	\$ 390.00	\$ 390.00	\$ 390.00	\$ 390.00
6910	Office Supplies	\$ 890.62	\$ 1,400.00	\$ 1,400.00	\$ 1,400.00	\$ 1,400.00
6920	Postage Expense	\$ 623.14	\$ 990.00	\$ 990.00	\$ 990.00	\$ 990.00
6930	Advertising Expense	\$ -	\$ 350.00	\$ 350.00	\$ 350.00	\$ 350.00
6980	Minor Furn Fixture & Equip	\$ 2,505.32	\$ 500.00	\$ 450.00	\$ 450.00	\$ 450.00
7030	Permit & Licensing Fees	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
7120	Instructor Services	\$ 18,812.78	\$ 16,679.00	\$ 21,248.00	\$ 21,248.00	\$ 21,248.00
7180	Business Services	\$ 400.00	\$ 600.00	\$ 700.00	\$ 700.00	\$ 700.00
7190	Umpire/Referee Services	\$ -	\$ -	\$ -	\$ -	\$ -
7200	Publication/Legal Notices	\$ -	\$ -	\$ -	\$ -	\$ -
7210	Subscriptions	\$ 537.87	\$ 824.00	\$ 824.00	\$ 824.00	\$ 824.00
7410	Event Supplies	\$ 15.05	\$ -	\$ -	\$ -	\$ -
7420	Supplies	\$ 16.67	\$ 36.00	\$ 125.00	\$ 125.00	\$ 125.00
7430	Bingo Supplies	\$ 7,290.78	\$ 7,800.00	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
7440	Sporting Goods	\$ 1,056.43	\$ 160.00	\$ 120.00	\$ 120.00	\$ 120.00
7450	Arts and Craft Supplies	\$ 332.23	\$ 800.00	\$ 920.00	\$ 920.00	\$ 920.00
7460	Training Supplies	\$ -	\$ -	\$ 150.00	\$ 150.00	\$ 150.00
7510	Safety Supplies	\$ -	\$ 275.00	\$ 275.00	\$ 275.00	\$ 275.00
7600	Special Department Expense	\$ -	\$ -	\$ -	\$ -	\$ -
7610	Uniform Allowance	\$ 243.60	\$ 300.00	\$ 288.00	\$ 288.00	\$ 288.00

General Ledger

District Wide Budget Summary Division 370

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed	Approved
7710	Conference&Seminar Staff	\$ 395.00	\$ 150.00	\$ 415.00	\$ 415.00	\$ 415.00
7720	Conference&Seminar Travel Exp	\$ 760.23	\$ 68.00	\$ 1,113.00	\$ 1,113.00	\$ 1,113.00
7730	Private Vehicle Mileage	\$ 104.50	\$ 246.00	\$ 181.00	\$ 181.00	\$ 181.00
7910	Awards and Certificates	\$ -	\$ -	\$ 70.00	\$ 70.00	\$ 70.00
7930	Employee Morale	\$ 59.54	\$ 175.00	\$ 190.00	\$ 190.00	\$ 190.00
	Expense	\$ 35,423.72	\$ 37,220.00	\$ 40,534.00	\$ 40,534.00	\$ 40,534.00
Revenue Total		\$ 76,550.79	\$ 66,249.00	\$ 70,609.00	\$ 70,609.00	\$ 70,609.00
Expense Total		\$ 194,242.12	\$ 197,375.00	\$ 209,294.00	\$ 213,039.00	\$ 213,039.00
Grand Total		\$ (117,691.33)	\$ (131,126.00)	\$ (138,685.00)	\$ (142,430.00)	\$ (142,430.00)

General Ledger
District Wide Budget Summary Division 410

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed	Approved
Revenue						
5506	Park Patrol Citations	\$ 3,333.70	\$ 3,520.00	\$ 3,025.00	\$ 3,025.00	\$ 3,025.00
5507	Plan Check Fee	\$ -	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
5510	Public Fees	\$ 26,796.77	\$ -	\$ -	\$ -	\$ -
5512	Certificates	\$ 107.03	\$ -	\$ -	\$ -	\$ -
5530	Rental	\$ 184,818.79	\$ 127,300.00	\$ 170,000.00	\$ 170,000.00	\$ 170,000.00
5535	Cell Tower Revenue	\$ 100,410.91	\$ 66,398.00	\$ 82,272.00	\$ 82,272.00	\$ 82,272.00
5540	Parking Fees	\$ -	\$ 17,602.00	\$ 12,024.00	\$ 12,024.00	\$ 12,024.00
5550	Dues	\$ 642.28	\$ -	\$ -	\$ -	\$ -
5562	Banner Income	\$ 604.50	\$ -	\$ -	\$ -	\$ -
5569	General Donation	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -
5570	Donations	\$ 80,249.87	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00	\$ 70,000.00
5575	Other/Purchase Discount Taken	\$ 9,584.51	\$ 7,280.00	\$ 9,180.00	\$ 9,180.00	\$ 9,180.00
5585	Incentive Income	\$ 92.40	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
5600	Reimbursement ROPS	\$ 931.00	\$ -	\$ -	\$ -	\$ -
	Revenue	\$ 417,357.70	\$ 292,500.00	\$ 346,901.00	\$ 346,901.00	\$ 346,901.00
Expense						
6100	Full Time Salaries	\$ 1,067,424.83	\$ 1,175,945.00	\$ 1,197,089.00	\$ 1,197,089.00	\$ 1,197,089.00
6101	Overtime Salaries	\$ 11,553.81	\$ 33,055.00	\$ 27,279.00	\$ 27,279.00	\$ 27,279.00
6105	Car Allowance	\$ -	\$ 3,600.00	\$ 4,800.00	\$ 4,800.00	\$ 4,800.00
6108	Cell Phone Allowance	\$ 2,758.88	\$ 8,685.00	\$ 9,750.00	\$ 9,750.00	\$ 9,750.00
6110	PartTime Salaries	\$ 170,197.63	\$ 187,261.00	\$ 180,086.00	\$ 180,086.00	\$ 180,086.00
6120	Retirement	\$ 152,154.14	\$ 215,944.00	\$ 220,161.00	\$ 220,161.00	\$ 220,161.00
6121	457 Pension	\$ 5,619.69	\$ 900.00	\$ 1,045.00	\$ 1,045.00	\$ 1,045.00
6130	Employee Insurance	\$ 153,382.02	\$ 161,096.00	\$ 168,754.00	\$ 175,018.00	\$ 175,018.00
6140	Workers Compensation	\$ 122,270.00	\$ 98,664.00	\$ 119,747.00	\$ 119,747.00	\$ 119,747.00
	Personnel	\$ 1,685,361.00	\$ 1,885,150.00	\$ 1,928,711.00	\$ 1,934,975.00	\$ 1,934,975.00
6210	Telephone	\$ 5,469.59	\$ 3,100.00	\$ 1,320.00	\$ 1,320.00	\$ 1,320.00
6220	Internet Services	\$ 2,508.00	\$ 2,500.00	\$ -	\$ -	\$ -
6310	Pool Chemicals	\$ 10,560.90	\$ 15,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
6320	Janitorial Supplies	\$ 53,831.55	\$ 48,000.00	\$ 48,000.00	\$ 48,000.00	\$ 48,000.00
6350	Water Maint & Service	\$ 490.23	\$ 420.00	\$ 480.00	\$ 480.00	\$ 480.00
6360	Laundry/Wash Service	\$ 280.90	\$ 360.00	\$ 180.00	\$ 180.00	\$ 180.00
6370	Janitorial Services	\$ -	\$ 1,800.00	\$ -	\$ -	\$ -
6510	Fuel	\$ 35,023.81	\$ 48,000.00	\$ 41,000.00	\$ 41,000.00	\$ 41,000.00
6520	Vehicle Maintenance	\$ 27,698.35	\$ 34,200.00	\$ 34,200.00	\$ 34,200.00	\$ 34,200.00
6530	Office Equipment Maintenance	\$ 10.74	\$ -	\$ -	\$ -	\$ -
6610	Building Repair	\$ 84,561.49	\$ 76,000.00	\$ 76,000.00	\$ 76,000.00	\$ 76,000.00
6620	Bldg Equip Maint/Repair	\$ 23,455.58	\$ 25,300.00	\$ 35,500.00	\$ 35,500.00	\$ 35,500.00
6630	Improvements/Maintenance	\$ 24,054.40	\$ 22,500.00	\$ 26,200.00	\$ 26,200.00	\$ 31,200.00
6709	Incidental Costs Assess	\$ -	\$ -	\$ -	\$ -	\$ -
6710	Grounds Maintenance	\$ 91,285.61	\$ 93,980.00	\$ 88,980.00	\$ 88,980.00	\$ 88,980.00
6730	Contracted Pest Control	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
6740	Rubbish & Refuse	\$ 59,118.87	\$ 56,800.00	\$ 56,800.00	\$ 56,800.00	\$ 56,800.00
6750	Vandalism/Theft	\$ 6,729.52	\$ 5,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
6810	Memberships	\$ 450.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00
6910	Office Supplies	\$ 4,687.55	\$ 5,100.00	\$ 5,100.00	\$ 5,100.00	\$ 5,100.00
6940	Printing Charges	\$ 9.68	\$ 1,860.00	\$ 1,860.00	\$ 1,860.00	\$ 1,860.00
7020	Fire & Safety Insp Fees	\$ 665.00	\$ 3,750.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00
7030	Permit & Licensing Fees	\$ 2,790.39	\$ 150.00	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00
7040	State License Fee	\$ 220.00	\$ -	\$ -	\$ -	\$ -
7180	Business Services	\$ 3,147.82	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00	\$ 4,200.00
7210	Subscriptions	\$ 255.49	\$ 600.00	\$ 360.00	\$ 360.00	\$ 360.00
7310	Rents & Leases Equip	\$ 9,847.99	\$ 15,600.00	\$ 15,600.00	\$ 15,600.00	\$ 15,600.00
7440	Sporting Goods	\$ 1,115.76	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
7500	Small Tools	\$ 3,195.61	\$ 15,200.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00

General Ledger
 District Wide Budget Summary Division 410

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed	Approved
7510	Safety Supplies	\$ 9,159.15	\$ 2,604.00	\$ 2,604.00	\$ 2,604.00	\$ 2,604.00
7610	Uniform Allowance	\$ 5,757.98	\$ 6,880.00	\$ 6,880.00	\$ 6,880.00	\$ 6,880.00
7620	Safety Clothing	\$ 5,400.85	\$ 3,150.00	\$ 3,150.00	\$ 3,150.00	\$ 3,150.00
7710	Conference&Seminar Staff	\$ 795.00	\$ 4,450.00	\$ 3,830.00	\$ 3,830.00	\$ 3,830.00
7720	Conference&Seminar Travel Exp	\$ 180.21	\$ 1,381.00	\$ 2,321.00	\$ 2,321.00	\$ 2,321.00
7730	Private Vehicle Mileage	\$ -	\$ 324.00	\$ 324.00	\$ 324.00	\$ 324.00
7810	Utilities Gas	\$ 22,815.48	\$ 26,491.00	\$ 25,831.00	\$ 25,831.00	\$ 25,831.00
7820	Utilities Water	\$ 706,441.87	\$ 742,489.00	\$ 757,200.00	\$ 757,200.00	\$ 757,200.00
7830	Utilities Electric	\$ 224,887.34	\$ 231,245.00	\$ 226,374.00	\$ 226,374.00	\$ 226,374.00
7910	Awards and Certificates	\$ 1,789.56	\$ -	\$ -	\$ -	\$ -
7920	Meals for Staff Training	\$ 479.32	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
7930	Employee Morale	\$ 783.78	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
7950	COP Debt PV Fields	\$ 331.40	\$ -	\$ -	\$ -	\$ -
8200	Land Improvements	\$ 22.50	\$ -	\$ -	\$ -	\$ -
	Service and Supplies	\$ 1,430,309.27	\$ 1,503,834.00	\$ 1,494,694.00	\$ 1,494,694.00	\$ 1,499,694.00
8400	Capital	\$ 23,376.54	\$ 422,000.00	\$ 772,000.00	\$ 850,790.00	\$ 736,000.00
8404	Greenfield Outdoor Fitness Equ	\$ 13,555.94	\$ -	\$ -	\$ -	\$ -
8410	Playground Equipment	\$ -	\$ 190,000.00	\$ -	\$ -	\$ -
8420	Equip/Facility Replacement	\$ -	\$ 28,000.00	\$ -	\$ -	\$ -
8425		\$ -	\$ 10,000.00	\$ -	\$ -	\$ -
	Capital	\$ 36,932.48	\$ 650,000.00	\$ 772,000.00	\$ 850,790.00	\$ 736,000.00
Revenue Total		\$ 417,357.70	\$ 292,500.00	\$ 346,901.00	\$ 346,901.00	\$ 346,901.00
Expense Total		\$ 3,115,670.27	\$ 3,388,984.00	\$ 3,423,405.00	\$ 3,429,669.00	\$ 3,434,669.00
Grand Total		\$ (2,698,312.57)	\$ (3,096,484.00)	\$ (3,076,504.00)	\$ (3,082,768.00)	\$ (3,087,768.00)

General Ledger
District Wide Budget Summary Division 503

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed	Approved
	Revenue					
5510	Public Fees	\$ 26,688.20	\$ 24,300.00	\$ -	\$ -	\$ -
5511	Public Fees	\$ -	\$ -	\$ 24,850.00	\$ 24,850.00	\$ 24,850.00
5530	Rental	\$ 1,950.00	\$ -	\$ -	\$ -	\$ -
5555	Activity Guide Revenue	\$ 13,050.00	\$ 6,000.00	\$ 8,800.00	\$ 8,800.00	\$ 8,800.00
5570	Donations	\$ 8,607.30	\$ 6,000.00	\$ 6,400.00	\$ 6,400.00	\$ 6,400.00
	Revenue	\$ 50,295.50	\$ 36,300.00	\$ 40,050.00	\$ 40,050.00	\$ 40,050.00
	Expense					
6100	Full Time Salaries	\$ 117,632.23	\$ 141,731.00	\$ 145,044.00	\$ 145,044.00	\$ 145,044.00
6101	Overtime Salaries	\$ -	\$ 1,284.00	\$ 1,297.00	\$ 1,297.00	\$ 1,297.00
6105	Car Allowance	\$ -	\$ -	\$ -	\$ -	\$ -
6108	Cell Phone Allowance	\$ 270.82	\$ 1,140.00	\$ 1,320.00	\$ 1,320.00	\$ 1,320.00
6110	PartTime Salaries	\$ 8,509.77	\$ 10,272.00	\$ 22,235.00	\$ 22,235.00	\$ 22,235.00
6120	Retirement	\$ 16,494.91	\$ 23,105.00	\$ 25,692.00	\$ 25,692.00	\$ 25,692.00
6121	457 Pension	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
6130	Employee Insurance	\$ 14,441.25	\$ 15,583.00	\$ 16,580.00	\$ 20,022.00	\$ 20,022.00
6140	Workers Compensation	\$ 2,270.89	\$ 2,812.00	\$ 3,680.00	\$ 3,680.00	\$ 3,680.00
6150	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
6160	Loan Pension Obligation	\$ -	\$ -	\$ -	\$ -	\$ -
6161	OPEB Expense	\$ -	\$ -	\$ -	\$ -	\$ -
6170	PERS Unfunded Liability	\$ -	\$ -	\$ -	\$ -	\$ -
	Personnel	\$ 159,619.87	\$ 196,427.00	\$ 216,348.00	\$ 219,790.00	\$ 219,790.00
6320	Janitorial Supplies	\$ -	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
6330	Kitchen Supplies	\$ 35.04	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00
6340	Food Supplies	\$ 3,749.92	\$ 4,600.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
6360	Laundry/Wash Service	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
6530	Office Equipment Maintenance	\$ 82.00	\$ 650.00	\$ 300.00	\$ 300.00	\$ 300.00
6740	Rubbish & Refuse	\$ 1,236.76	\$ -	\$ -	\$ -	\$ -
6810	Memberships	\$ -	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
6910	Office Supplies	\$ 2,789.67	\$ 2,700.00	\$ 2,900.00	\$ 2,900.00	\$ 2,900.00
6920	Postage Expense	\$ 19,588.32	\$ 20,568.00	\$ 20,550.00	\$ 20,550.00	\$ 20,550.00
6930	Advertising Expense	\$ 10,184.05	\$ 8,992.00	\$ 10,192.00	\$ 10,192.00	\$ 10,192.00
6990	Comp Hardware/Software Exp	\$ 611.25	\$ -	\$ -	\$ -	\$ -
7030	Permit & Licensing Fees	\$ 1,274.34	\$ 2,500.00	\$ 2,150.00	\$ 2,150.00	\$ 2,150.00
7100	Professional Services	\$ 264.00	\$ 900.00	\$ 500.00	\$ 500.00	\$ 500.00
7115	Typeset and Print Services	\$ 47,724.28	\$ 49,204.00	\$ 49,247.00	\$ 49,247.00	\$ 49,247.00
7160	Entertainment Services	\$ 1,350.00	\$ 1,850.00	\$ 1,850.00	\$ 1,850.00	\$ 1,850.00
7180	Business Services	\$ 4,732.34	\$ 4,860.00	\$ 4,700.00	\$ 4,700.00	\$ 4,700.00
7310	Rents & Leases Equip	\$ 6,152.86	\$ 7,800.00	\$ 8,110.00	\$ 8,110.00	\$ 8,110.00
7320	Bldg/Field Leases & Rental	\$ 35.00	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00
7420	Supplies	\$ 6,908.52	\$ 6,100.00	\$ 6,200.00	\$ 6,200.00	\$ 6,200.00
7450	Arts and Craft Supplies	\$ 1,612.68	\$ 2,650.00	\$ 2,650.00	\$ 2,650.00	\$ 2,650.00
7460	Training Supplies	\$ -	\$ 300.00	\$ 300.00	\$ 300.00	\$ 300.00
7510	Safety Supplies	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
7610	Uniform Allowance	\$ 1,213.97	\$ 2,388.00	\$ 1,848.00	\$ 1,848.00	\$ 1,848.00
7710	Conference&Seminar Staff	\$ 395.00	\$ 1,925.00	\$ 2,330.00	\$ 2,330.00	\$ 2,330.00
7720	Conference&Seminar Travel Exp	\$ 944.75	\$ 3,296.00	\$ 3,351.00	\$ 3,351.00	\$ 3,351.00
7730	Private Vehicle Mileage	\$ 333.56	\$ 648.00	\$ 702.00	\$ 702.00	\$ 702.00
7740	Transportation Charges	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -
7910	Awards and Certificates	\$ 668.01	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
7920	Meals for Staff Training	\$ 68.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00
7930	Employee Morale	\$ 149.65	\$ 500.00	\$ 500.00	\$ 6,784.00	\$ 6,784.00
	Service and Supplies	\$ 112,103.97	\$ 127,256.00	\$ 126,705.00	\$ 132,989.00	\$ 132,989.00

General Ledger
 District Wide Budget Summary Division 503

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed	Approved
8420	Equip/Facility Replacement	\$ -	\$ 5,200.00	\$ -	\$ -	\$ -
	Capital	\$ -	\$ 5,200.00	\$ -	\$ -	\$ -
Revenue Total		\$ 50,295.50	\$ 36,300.00	\$ 40,050.00	\$ 40,050.00	\$ 40,050.00
Expense Total		\$ 271,723.84	\$ 323,683.00	\$ 343,053.00	\$ 352,779.00	\$ 352,779.00
Grand Total		\$ (221,428.34)	\$ (287,383.00)	\$ (303,003.00)	\$ (312,729.00)	\$ (312,729.00)

General Ledger
District Wide Budget Summary Division 505

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed	Approved
Revenue						
5530	Rental	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
5565	Gain/(Loss) LAIF Investments	\$ 1,703.98	\$ -	\$ -	\$ -	\$ -
5570	Donations	\$ 250.00	\$ -	\$ -	\$ -	\$ -
5575	Other/Purchase Discount Taken	\$ 45,752.68	\$ 36,420.00	\$ 42,000.00	\$ 42,000.00	\$ 42,000.00
5580	Cash Over/Under	\$ 18.47	\$ -	\$ -	\$ -	\$ -
5585	Incentive Income	\$ 16,899.26	\$ -	\$ 1,740.00	\$ 1,740.00	\$ 1,740.00
	Revenue	\$ 64,624.39	\$ 36,420.00	\$ 53,740.00	\$ 53,740.00	\$ 53,740.00
Expense						
6100	Full Time Salaries	\$ 494,988.84	\$ 540,120.00	\$ 559,628.00	\$ 559,628.00	\$ 559,628.00
6101	Overtime Salaries	\$ 672.59	\$ 500.00	\$ 750.00	\$ 750.00	\$ 750.00
6105	Car Allowance	\$ 2,250.42	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
6108	Cell Phone Allowance	\$ 728.79	\$ 2,340.00	\$ 2,340.00	\$ 2,340.00	\$ 2,340.00
6110	PartTime Salaries	\$ 66,948.34	\$ 69,174.00	\$ 94,873.00	\$ 94,873.00	\$ 94,873.00
6120	Retirement	\$ 75,682.51	\$ 84,605.00	\$ 93,114.00	\$ 93,114.00	\$ 93,114.00
6121	457 Pension	\$ -	\$ 6,400.00	\$ -	\$ -	\$ -
6130	Employee Insurance	\$ 45,410.89	\$ 63,006.00	\$ 86,300.00	\$ 96,863.00	\$ 96,863.00
6140	Workers Compensation	\$ 3,438.77	\$ 61,749.00	\$ 6,104.00	\$ 6,104.00	\$ 6,104.00
6150	Unemployment Insurance	\$ 8,961.75	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00
6160	Loan Pension Obligation	\$ 89,860.34	\$ 230,808.00	\$ 238,043.00	\$ 238,043.00	\$ 238,043.00
6161	OPEB Expense	\$ 24,146.00	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
6170	PERS Unfunded Liability	\$ 174,072.00	\$ 201,662.00	\$ 245,195.00	\$ 245,195.00	\$ 245,195.00
	Personnel	\$ 987,161.24	\$ 1,275,364.00	\$ 1,346,347.00	\$ 1,356,910.00	\$ 1,356,910.00
6210	Telephone	\$ 8,561.57	\$ 6,500.00	\$ 9,936.00	\$ 9,936.00	\$ 9,936.00
6220	Internet Services	\$ 1,983.00	\$ 30,328.00	\$ 33,882.00	\$ 33,882.00	\$ 33,882.00
6350	Water Maint & Service	\$ 728.40	\$ 900.00	\$ 900.00	\$ 900.00	\$ 900.00
6380	Medical Supplies	\$ 210.65	\$ -	\$ -	\$ -	\$ -
6410	Insurance Liability	\$ 118,110.77	\$ 105,790.00	\$ 125,434.00	\$ 125,434.00	\$ 125,434.00
6530	Office Equipment Maintenance	\$ -	\$ 900.00	\$ -	\$ -	\$ -
6540	Computer Equip Maintenance	\$ 266.64	\$ 2,295.00	\$ 2,400.00	\$ 2,400.00	\$ 2,400.00
6810	Memberships	\$ 9,629.01	\$ 10,829.00	\$ 12,215.00	\$ 12,215.00	\$ 12,215.00
6910	Office Supplies	\$ 11,784.67	\$ 16,496.00	\$ 11,764.00	\$ 11,764.00	\$ 11,764.00
6920	Postage Expense	\$ 3,617.03	\$ 4,360.00	\$ 4,360.00	\$ 4,360.00	\$ 4,360.00
6930	Advertising Expense	\$ 595.20	\$ 1,740.00	\$ 1,740.00	\$ 1,740.00	\$ 1,740.00
6940	Printing Charges	\$ 13,614.62	\$ 18,353.00	\$ 17,683.00	\$ 17,683.00	\$ 17,683.00
6950	Bank & ActiveNet Charges	\$ 55,958.72	\$ 50,410.00	\$ 45,990.00	\$ 45,990.00	\$ 45,990.00
6960	Approp Redev/Collection Fees	\$ 386,218.51	\$ 373,394.00	\$ 369,029.00	\$ 369,470.00	\$ 369,470.00
6980	Minor Furn Fixture & Equip	\$ 598.87	\$ 3,146.00	\$ 1,233.00	\$ 1,233.00	\$ 1,233.00
6990	Comp Hardware/Software Exp	\$ 6,151.50	\$ 8,574.00	\$ 13,364.00	\$ 13,364.00	\$ 13,364.00
7010	Fingerprint Fees (HR)	\$ 2,125.00	\$ 2,440.00	\$ 2,440.00	\$ 2,440.00	\$ 2,440.00
7110	Legal Services	\$ 45,743.67	\$ 69,150.00	\$ 69,150.00	\$ 69,150.00	\$ 69,150.00
7115	Typeset and Print Services	\$ 196.85	\$ -	\$ -	\$ -	\$ -
7120	Instructor Services	\$ -	\$ 1,500.00	\$ 500.00	\$ 500.00	\$ 500.00
7125	PERS Admin Fees	\$ 1,186.06	\$ 1,500.00	\$ 1,550.00	\$ 1,550.00	\$ 1,550.00
7130	Audit Services	\$ 5,310.00	\$ 16,300.00	\$ 16,760.00	\$ 22,260.00	\$ 22,260.00
7140	Medical & Health Svcs (HR)	\$ 6,113.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00
7150	Security Services	\$ 4,155.60	\$ 4,740.00	\$ 3,600.00	\$ 3,600.00	\$ 3,600.00
7160	Entertainment Services	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
7180	Business Services	\$ 60,364.69	\$ 72,063.00	\$ 52,790.00	\$ 52,790.00	\$ 52,790.00
7210	Subscriptions	\$ 2,750.85	\$ 2,180.00	\$ 3,138.00	\$ 3,138.00	\$ 3,138.00
7460	Training Supplies	\$ 110.88	\$ 800.00	\$ 1,295.00	\$ 1,295.00	\$ 1,295.00
7510	Safety Supplies	\$ -	\$ 1,195.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
7610	Uniform Allowance	\$ 426.09	\$ 300.00	\$ 500.00	\$ 500.00	\$ 500.00
7710	Conference&Seminar Staff	\$ 2,759.21	\$ 4,800.00	\$ 11,310.00	\$ 11,310.00	\$ 11,310.00
7715	Conference&Seminar Board	\$ -	\$ 2,840.00	\$ 2,240.00	\$ 2,240.00	\$ 2,240.00
7720	Conference&Seminar Travel Exp	\$ 5,706.81	\$ 4,415.00	\$ 4,190.00	\$ 4,190.00	\$ 4,190.00

General Ledger
 District Wide Budget Summary Division 505

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed	Approved
7725	Out of Town Travel Board	\$ -	\$ 6,355.00	\$ 6,615.00	\$ 6,615.00	\$ 6,615.00
7730	Private Vehicle Mileage	\$ 599.03	\$ 775.00	\$ 451.00	\$ 451.00	\$ 451.00
7740	Transportation Charges	\$ -	\$ 250.00	\$ 750.00	\$ 750.00	\$ 750.00
7760	Tuition/Book Reimbursement	\$ 161.00	\$ -	\$ -	\$ -	\$ -
7910	Awards and Certificates	\$ 80.00	\$ 700.00	\$ 910.00	\$ 910.00	\$ 910.00
7920	Meals for Staff Training	\$ 2,989.10	\$ 1,810.00	\$ 1,810.00	\$ 1,810.00	\$ 1,810.00
7930	Employee Morale	\$ 2,960.28	\$ 2,300.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
7970	Reserve Vehicle Fleet	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
7971	Reserve Computer Fleet	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
7972	Reserve Designated Project	\$ -	\$ 30,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
7973	Reserve Dry Period	\$ -	\$ 91,000.00	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00
	Service and Supplies	\$ 761,767.28	\$ 956,928.00	\$ 965,129.00	\$ 971,070.00	\$ 971,070.00
8400	Capital	\$ -	\$ 80,790.00	\$ -	\$ -	\$ 68,790.00
8420	Equip/Facility Replacement	\$ -	\$ 12,000.00	\$ -	\$ -	\$ -
	Capital	\$ -	\$ 92,790.00	\$ -	\$ -	\$ 68,790.00
Revenue Total		\$ 61,216.43	\$ 36,420.00	\$ 53,740.00	\$ 53,740.00	\$ 53,740.00
Expense Total		\$ 1,748,928.52	\$ 2,232,292.00	\$ 2,311,476.00	\$ 2,327,980.00	\$ 2,327,980.00
Grand Total		\$ (1,687,712.09)	\$ (2,195,872.00)	\$ (2,257,736.00)	\$ (2,274,240.00)	\$ (2,274,240.00)

General Ledger
District Wide Budget Summary Fund 20

Account	Description	Two Year Prior Actual	One Year Prior Budget	Requested	Proposed	Approved
Revenue						
5210	Cur Supplemental Pass Thru	\$ 13,236.57	\$ -	\$ -	\$ -	\$ -
5310	Interest Apport Fund	\$ 1,697.15	\$ 1,536.00	\$ 389.00	\$ 389.00	\$ 389.00
5500	Assessment Revenue	\$ 994,165.00	\$ 1,046,037.00	\$ 1,056,343.00	\$ 1,072,301.00	\$ 1,072,301.00
5502	Carryover Balance	\$ -	\$ 379,171.00	\$ -	\$ -	\$ -
5575	Other/Purchase Discount Taken	\$ 1.56	\$ -	\$ -	\$ -	\$ -
	Revenue	\$ 1,009,100.28	\$ 1,426,744.00	\$ 1,056,732.00	\$ 1,072,690.00	\$ 1,072,690.00
Expense						
6100	Full Time Salaries	\$ 106,685.43	\$ 96,247.00	\$ 91,142.00	\$ 91,142.00	\$ 91,142.00
6101	Overtime Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
6105	Car Allowance	\$ 1,666.21	\$ 1,200.00	\$ -	\$ -	\$ -
6108	Cell Phone Allowance	\$ 270.77	\$ 975.00	\$ -	\$ -	\$ -
6110	PartTime Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
6120	Retirement	\$ 15,291.81	\$ 16,504.00	\$ 15,247.00	\$ 15,247.00	\$ 15,247.00
6121	457 Pension	\$ -	\$ -	\$ -	\$ -	\$ -
6130	Employee Insurance	\$ 12,872.06	\$ 13,412.00	\$ 13,633.00	\$ 14,910.00	\$ 14,910.00
6140	Workers Compensation	\$ 8,434.02	\$ 8,085.00	\$ 8,695.00	\$ 8,695.00	\$ 8,695.00
6150	Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	\$ -
6160	Loan Pension Obligation	\$ -	\$ -	\$ -	\$ -	\$ -
6161	OPEB Expense	\$ -	\$ -	\$ -	\$ -	\$ -
6170	PERS Unfunded Liability	\$ -	\$ -	\$ -	\$ -	\$ -
	Personnel	\$ 145,220.30	\$ 136,423.00	\$ 128,717.00	\$ 129,994.00	\$ 129,994.00
6709	Incidental Costs Assess	\$ 15,348.25	\$ 27,500.00	\$ 25,800.00	\$ 29,204.00	\$ 29,204.00
6719	Tree Care Assess	\$ -	\$ -	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
6720	Contracted LS Services	\$ 380,104.62	\$ 403,560.00	\$ 415,596.00	\$ 415,596.00	\$ 415,596.00
6722	Park Amenities Assess	\$ 30.00	\$ -	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00
6910	Office Supplies	\$ 30.00	\$ -	\$ -	\$ -	\$ -
6950	Bank & ActiveNet Charges	\$ -	\$ -	\$ 60.00	\$ 60.00	\$ 60.00
6960	Approp Redev/Collection Fees	\$ 1,430.87	\$ 2,625.00	\$ 2,641.00	\$ 7,500.00	\$ 7,500.00
7950	COP Debt PV Fields	\$ 606,312.93	\$ 751,865.00	\$ 392,859.00	\$ 392,859.00	\$ 392,859.00
	Expense	\$ 1,003,256.67	\$ 1,185,550.00	\$ 916,956.00	\$ 925,219.00	\$ 925,219.00
	Revenue Total	\$ 1,009,100.28	\$ 1,426,744.00	\$ 1,056,732.00	\$ 1,072,690.00	\$ 1,072,690.00
	Expense Total	\$ 1,148,476.97	\$ 1,321,973.00	\$ 1,045,673.00	\$ 1,055,213.00	\$ 1,055,213.00
	Grand Total	\$ (139,376.69)	\$ 104,771.00	\$ 11,059.00	\$ 17,477.00	\$ 17,477.00

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

TO: BOARD OF DIRECTORS

FROM: MARY OTTEN, GENERAL MANAGER
By: Mitchell Cameron, Administrative Analyst

DATE: June 7, 2017

**SUBJECT: COOPERATIVE AGREEMENT BETWEEN THE
PLEASANT VALLEY RECREATION AND PARK
DISTRICT AND THE CITY OF CAMARILLO
REGARDING THE SENIOR AND COMMUNITY
RECREATION FACILITY NEEDS STUDY**

RECOMMENDATION

It is recommended that the Board review and approve the Cooperative Agreement between the Pleasant Valley Recreation and Park District (District) and the City of Camarillo (City) regarding the Senior and Community Recreation Facility Needs Study.

BACKGROUND

At the December 2016 District Board meeting, the Board directed staff to seek additional involvement from the City in the Development of a Community Needs Assessment. After the Board Meeting, District and City staff organized a meeting between the District's Ad Hoc Committee and the City's Liaison Committee to discuss a Community Needs Assessment. Both Committees agreed that gathering the communities input for recreation services is critical and agreed to discuss the topic in the respective agencies' annual goal setting meetings. On February 14th, 2017, after the goal setting meeting, the District's Liaison Committee met with the City's Liaison Committee to discuss implementation of a Community Needs Assessment. This initial meeting was to discuss a potential partnership and to examine the recreational facility needs of the community. The committees then directed staff to develop a formal agreement as well as a Request for Proposal (RFP) for the project. The committees met on April 6th, 2017 and May 18th, 2017 to review and provide feedback on the Cooperative Agreement and RFP.

ANALYSIS

The Cooperative Agreement outlines the responsibilities of the City as well the District in the performance of a Senior and Community Recreation Facility Needs Study. The agreement was developed in conjunction with City staff and vetted by both the District and City Liaison Committee. This Agreement outlines the RFP process, consultant selection process as well as obligates the City and the District to pay for half of the cost of the study while outlining the payment administration process.

COMMITTEE REVIEW

Staff reviewed the agreement in conjunction with the Liaison Committee. On May 18, 2017, the Liaison Committee recommended that District staff bring the agreement before the Board for review and approval.

FISCAL IMPACT

Entering into a Cooperative Agreement with the City will not have an immediate fiscal impact. Upon selection of consultants the District will be obligated to appropriate 120% of its half of the contract. The 2017-2018 proposed budget has allotted \$68,790 to facilitate this study.

RECOMMENDATION

It is recommended that the Board review and approve the Cooperative Agreement between the Pleasant Valley Recreation and Park District (District) and the City of Camarillo (City) regarding the Senior and Community Recreation Facility Needs Study.

ATTACHMENTS

- 1) Cooperative Agreement (4 pages)

**COOPERATIVE AGREEMENT BETWEEN THE PLEASANT VALLEY
RECREATION AND PARK DISTRICT AND THE CITY OF CAMARILLO
REGARDING SENIOR AND COMMUNITY RECREATION FACILITY
NEEDS STUDY**

This Cooperative Agreement Regarding Senior and Community Recreation Facility Needs Study ("Agreement") is entered into by and between the Pleasant Valley Recreation and Park District ("District") and the City of Camarillo ("City") and shall be effective on the date signed by the last party to sign the Agreement. The District and City are collectively referred to here as the "Parties".

RECITALS

- A. The District owns property at 1605 E. Burnley Street in Camarillo which houses the District's administrative offices and many of the District's indoor recreational and educational classes (known as the "Community Center"), including those used for senior citizen recreation and education. Additional facilities used by the community are located across the District.
- B. The community of Camarillo is experiencing a shortage of recreational and educational space. The District and the City are seeking to better understand the recreational and educational needs of the community with an emphasis on the senior population within the City Limits of Camarillo and within the District's service area.
- C. The City serves a growing and increasingly active senior population, and desires to assist the District in providing for the recreational and educational needs of this population.
- D. The Parties are entering into this Agreement for the purpose of jointly funding a Community Recreation Facility Needs Study ("Study") to provide recommendations to the District in regard to current District activities and any new proposed activities that would benefit Camarillo seniors and the community as a whole.

WHEREFORE, the Parties hereby agree to the following terms:

1. **RECITALS.** The foregoing Recitals are true and correct and are hereby incorporated by this reference.

2. **REQUEST FOR PROPOSALS.**
 - a. District staff and City staff will collaborate on the drafting of a Request for Proposals ("RFP") to select a Consultant ("Consultant") for the Study.

b. The draft RFP will be submitted for review to the Joint Needs Study Ad Hoc Committee ("Committee") which shall make a recommendation to the District Board regarding the issuance of the RFP. The "Committee" will consist of the Liaison Committees of the Parties.

c. The RFP will be issued by the District once the RFP has been approved by the District and the Committee.

d. The Committee will review all responses to the RFP, interview qualified firms, and recommend to the District Board: (1) the preferred Consultant to perform the Study; (2) any needed adjustments to the proposed Scope of Work; and (3) the not-to-exceed cost of the Consultant to provide the Scope of Work.

3. CONTRACT.

a. Upon selection of a Consultant, the contracting parties for the contract ("Contract") for the preparation of the Study will be the District and the Consultant.

b. The Contract will be administered by the District.

4. COST SHARING.

a. The Parties agree to pay, in equal amounts, the Consultant's not-to-exceed cost to prepare the Study.

b. The District will pay the Consultant and the City will reimburse the District for half of the Consultant's costs to prepare the Study within 30 days of the presentation of the Consultant's invoice to the City Manager. Invoices from the Consultant are expected monthly.

c. The District may only issue a Notice to Proceed to the Consultant to begin work on the Contract after such time as the City approves the expenditure of monies for its half of the not-to-exceed costs of the Contract.

d. The Parties recognize that additional work may be desired of the Consultant beyond the approved Scope of Work, leading to an additional cost to be equally borne by each Party, and Staff will therefore each request that each Party approve an initial project appropriation in an amount equal to 120% of that Party's half of the Contract. In such an event, the District Board, after consultation with the Committee, will approve an amendment to the Contract and any additional funding necessary. Prior to the commencement of such additional work the City must consent to the change in additional funding needed.

5. SUPPORT. The District staff and City staff will provide technical assistance as needed to support the Consultant's work, including the gathering of available data

necessary to support the Consultant as a part of the Contract, scheduling and advertising community outreach meetings, reviewing and commenting upon drafts of the Consultant's work, and generally supporting the effort to produce a senior needs study.

6. ACTION BY BOARD. The Committee will review the final draft of the Study and recommend that the District Board receive and file the Study. The City's Liaison Committee will then present the Study's recommendations to City Council. The Ad Hoc Committee will then discuss potential implementation strategies for District and City consideration and action.

7. ENTIRE AGREEMENT. This Agreement contains the entire Agreement of the parties hereto with respect to the matters contained herein, and supersedes any prior agreement or understanding, oral or written. This Agreement may not be amended except in writing and signed by both parties.

8. NOTICES.

All notices must be given in writing and transmitted by email and U.S. Mail addressed to the parties at the following addresses, unless changed by a written notice delivered to the other party.

Pleasant Valley Recreation and Park District
Attention: Mary Otten, General Manager
1605 E. Burnley Street
Camarillo, CA 93010
Email: motten@pvrsd.org

City of Camarillo
Attention: Dave Norman, City Manager
601 Carmen Drive
Camarillo, CA, 93010
Email: dnorman@cityofcamarillo.org

9. INTERPRETATION. This Agreement will be construed under the laws of the State of California, and will not be strictly construed for or against either party as a result of their joint preparation of this Agreement.

IN WITNESS WHEREOF, the undersigned authorized representatives of the Parties have executed this Agreement.

PLEASANT VALLEY RECREATION AND PARK DISTRICT

By: _____
Neal Dixon, Board President

Dated: _____

ATTEST:

APPROVED AS TO FORM:

Mitchell Cameron, Clerk of the Board

Tiffany J. Israel, District Counsel

CITY OF CAMARILLO

By: _____
Jeanette L. McDonald, Mayor

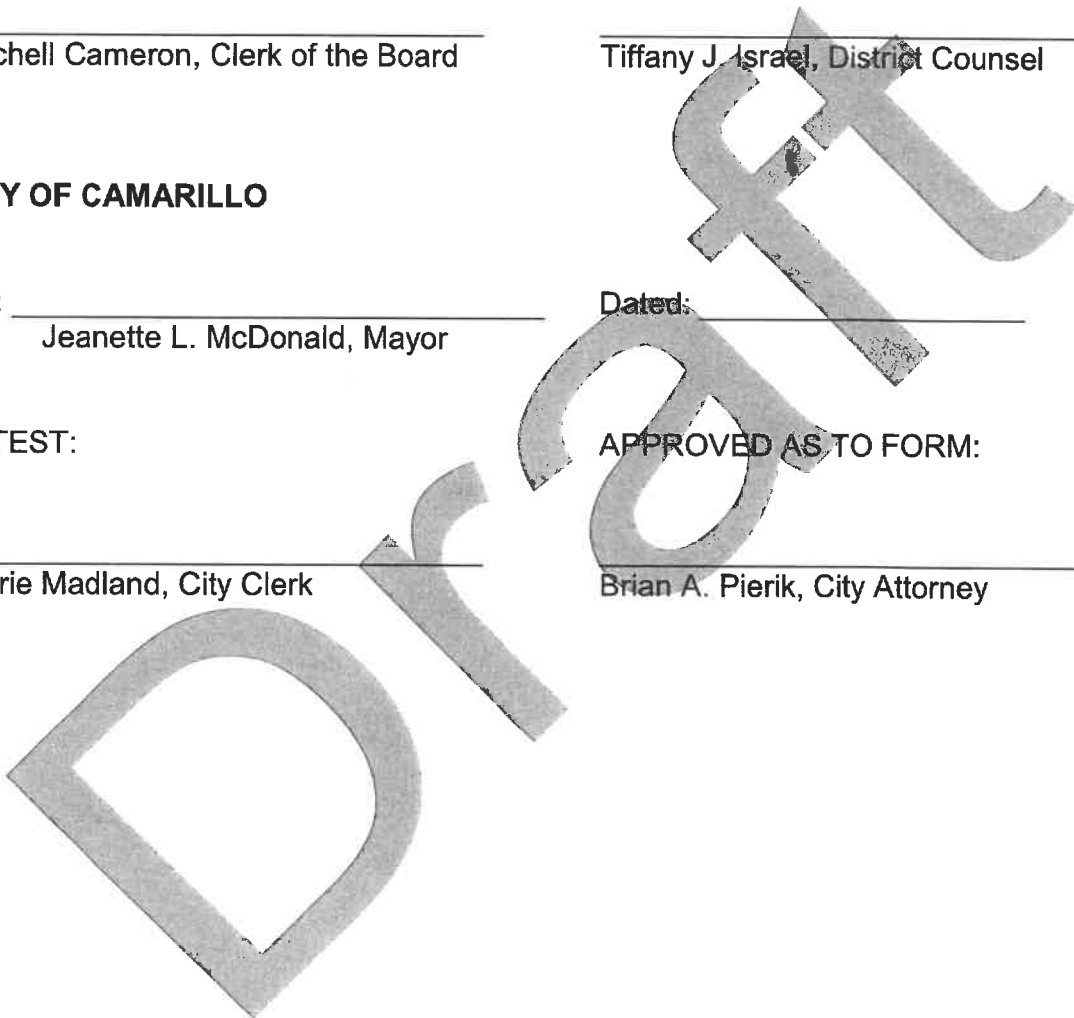
Dated: _____

ATTEST:

APPROVED AS TO FORM:

Jeffrie Madland, City Clerk

Brian A. Pierik, City Attorney



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

TO: BOARD OF DIRECTORS

FROM: MARY OTTEN, GENERAL MANAGER
By: Mitchell Cameron, Administrative Analyst

DATE: June 7, 2017

**SUBJECT: CONSIDERATION AND APPROVAL OF SENIOR AND
COMMUNITY RECREATION FACILITY NEEDS
STUDY REQUEST FOR PROPOSAL**

RECOMMENDATION

It is recommended that the Board of Directors approve the Request for Proposals (RFP) for the Senior Community Recreation Facility Needs Study required to further enhance the District's and City's understanding of the Community's facility needs contingent upon the approval of the cooperative agreement by the City of Camarillo.

BACKGROUND

In 2013, the District embarked on a Strategic Plan which was to serve as a framework to set direction for making decisions over a five-year period (2013-2018). This document was developed to focus on the following areas: 1) collaborations with strategic partners, 2) address the challenges of providing balance of programs and facilities, 3) address demographic changes, and 4) organizational health to meet the District's service goals. In 2013, the District also developed a 5-year Capital Improvement Plan (2013-2018); this plan included facilities and parks that would require modification, replacement and improvement over the next 5 years.

This Senior and Community Recreation Facility Needs Study will further the efforts that were identified three (3) years ago and will further outline mechanisms to meet the facility needs within the community.

ANALYSIS

The purpose of the Senior and Community Recreation Facility Needs Study is to evaluate the current indoor recreation facility needs of the District's/City's senior and community population so that the District and the City can plan for expansion of existing facilities and/or the construction of new facilities to accommodate the indoor recreation needs of the District's and City's constituents. The RFP includes six different tasks to develop a comprehensive recreation facility needs study that addresses current gaps in recreation and park facilities as well as project needs that will enable future planning efforts. The six different tasks staff identified to accomplish this goal include:

1. Evaluate Current Indoor Programming and Facilities
2. Determine Current and Future Indoor Recreation and Facility Needs
3. Perform a Gap Analysis
4. Identify Solutions to Meet the Recreation Needs of the Community
5. Identify Specific Funding Strategies to Implement and Maintain Proposed Solutions
6. Final Report Preparation and Presentation

The RFP will open on June 23rd, 2017 and close on July 24th, 2017 at 2:00pm only if the City approves the Cooperative Agreement.

FISCAL IMPACT

There is no fiscal impact associated with this action, upon selection of consultants the District will be obligated to appropriate 120% of its half of the contract. The 2017-2018 proposed budget has allotted \$68,790 to facilitate this study.

RECOMMENDATION

It is recommended that the Board of Directors approve the Request for Proposals (RFP) for the Senior Community Recreation Facility Needs Study required to further enhance the District's and City's understanding of the Community's facility needs contingent upon the approval of the Cooperative Agreement by the City of Camarillo.

ATTACHMENTS

- 1) RFP Needs Assessment (9 pages)

REQUEST FOR PROPOSAL

SENIOR AND COMMUNITY RECREATION FACILITY NEEDS STUDY



Submit Proposals to:
Pleasant Valley Recreation & Park District
Attn: Mitchell Cameron
1605 E. Burnley Street
Camarillo, CA 93010
(805) 482-1996 x110
Mcameron@pvrpd.org

RFP responses to be received until 2:00pm July 24th , 2017

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DRAFT

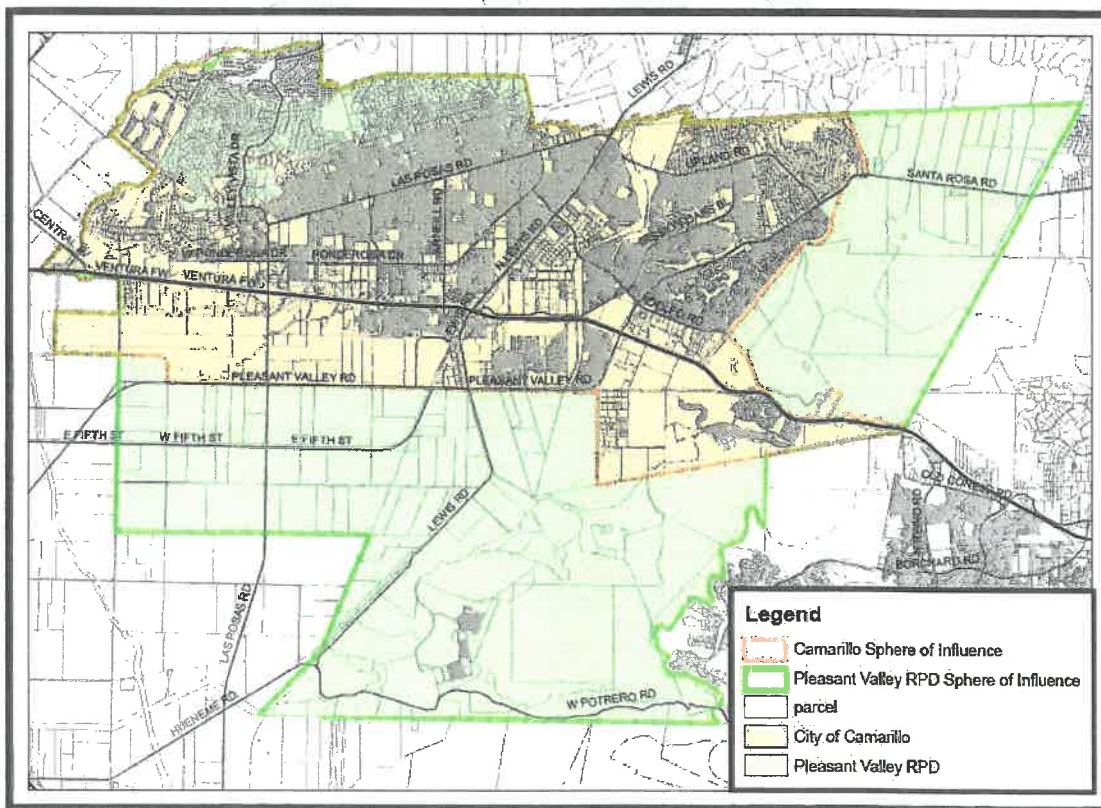
The Pleasant Valley Recreation and Park District in conjunction with the City of Camarillo is issuing this Request for Proposals (RFP). The District seeks to retain the services of a consultant firm, or firms working in partnership, to carry out a comprehensive senior recreation and facility needs assessment. This effort will require close coordination with the District, the City and other community recreation providers.

Introduction

The District, an independent special district, was formed in January 1962 under the State Public Resources Code of California. The birth of the District was approved by the voters in the Camarillo community to provide quality programs, parks and facilities that could be enjoyed by everyone. The District is located in and around the city of Camarillo, serves a population of over 70,000 and covers an area of approximately 45 square miles. It has grown from one park to 28 parks since its inception 55 years ago. Within the District, a variety of recreational facilities exist including: a senior center, an indoor aquatic center, a community center, dog parks, lighted ball fields, tennis courts, a running track, walking paths, premier soccer fields, hiking trails, picnic pavilions, children’s play equipment, and barbecue areas.

The City, incorporated in 1964, owns two small parks that it operates independently of the District. The City also owns and operates a full service library.

Below is a map that displays the District’s and the City’s Sphere of Influence:



Project Goal

The purpose of the study is to evaluate the current indoor recreation facility needs of the District's/City's senior and community population so that the District and the City can plan for expansion of existing facilities and/or the construction of new facilities to accommodate the indoor recreation needs of the District's and City's constituents.

In order to attain this purpose, the contractor will generally need to, at minimum: identify the types of indoor recreational activities currently performed by the community's senior and community populations; identify where and when these indoor recreational activities are currently performed; determine whether there is a surplus or deficit of indoor facility space available for the performance of these activities; quantify the amount of space needed to cure an identified deficit, taking into account the likely time of day such activity can reasonably be expected to be performed by the affected population (i.e., youth volleyball scheduled after-school on a school night versus late night on a weekend); provide reasonable estimates of the cost of expanded and/or new facilities to accommodate identified space needs; provide a limited number of case studies from similar efforts with an emphasis on financing the construction.

The District and City believe it is critical that a high level of public participation in the gathering of information be achieved to perform the tasks identified above. Special emphasis should be placed on gathering input from the senior community.

Project Scope

A key objective in this project is to stimulate public communication and facilitate community outreach in the completion of the following tasks:

1. Evaluate Current Indoor Programming and Facilities:

- I. An overview of the District and City offerings and standards
- II. Gather readily available government demographic data
- III. Indoor Asset inventory and analysis
- IV. Indoor Facility inventory and analysis
- V. Indoor Program inventory and analysis
- VI. Inventory of facilities and indoor programs offered by other government and private organizations

Task Deliverables: A complete inventory and level of service analysis of current indoor programming and facility use.

2. Determine Current and Future Indoor Recreation and Facility Needs of the Community:

- I. Perform at least 1 Community Wide Meeting
- II. Perform at least 1 formal community survey or questionnaire
- III. Perform at least 8 Stakeholder/User Group Interviews
- IV. Review and evaluate industry standards and trends

Task Deliverables: The consultant shall prepare summary reports and supporting data for all activities. These summary reports should include photographs, electronic searchable inventory of outreach materials and input provided at all meetings.

3. Perform a Gap Analysis

- I. Identify staffing requirements and budget necessary to fulfill current and future needs
- II. Identify program changes necessary to fulfill current and future needs
- III. Identify operational requirements necessary to fulfill current and future needs
- IV. Identify facility requirements necessary to fulfill current and future needs

Task Deliverables: Develop a summary report that summarizes all needs identified within the community.

4. Identify Solutions to Meet the Recreation Needs of the Community

- I. Identify staffing requirements and budget necessary to fulfill needs
- II. Identify program changes necessary to fulfill needs
- III. Identify operational requirements necessary to fulfill needs
- IV. Identify facility requirements necessary to fulfill needs

Task Deliverables: Develop a summary report, map, priority list with anticipated cost, and other visual aids that identify projects and programs that will meet current and future needs of the community. The Consultant shall provide 3 tiers of potential solutions including a "deluxe", "standard" and "economy" solution based upon Community input.

5. Identify Specific Funding Strategies to Implement and Maintain Proposed Solutions

- I. Private Funding including Donations, Volunteers and Foundations
- II. Provide case studies of funding mechanisms and construction of similar facilities within Southern California cities that have Special Districts.

Task Deliverables: Develop a comprehensive report including cost estimates, and provide recommendations for possible methods of short, medium and long term funding strategies for all solutions identified in task 4.

6. Final Report Preparation and Presentation

Administrative Draft Report

- I. The consultant shall prepare a Draft report for review and comment.

Task Deliverables: The consultant shall include 7 hardcopy Administrative Draft Reports and 1 electronic report for District/City Staff review and discuss refinements to the administrative draft.

Final Report and Presentation

- I. The consultant shall prepare a final report and present their findings to the District's and City's Liaison Committees
- II. The consultant shall also present their findings before a joint meeting between the District Board and City Council

Task Deliverables: The consultant shall submit one digital reproducible final report on a USB thumb drive, 16 hard copies of the final report, and all of the supporting data. In addition, the consultant will present the final report with a PowerPoint presentation and any other visual aids to the District Board.

District and City staff intends to work closely with the selected consultant throughout this process to refine the scope of work as is appropriate to complete the objectives of the assessment.

Submission Requirements

1. Questions: Inquiries concerning the RFP should be addressed before 2:00 pm July 24th , 2017:

Mitchell Cameron, Administrative Analyst at mcameron@pvprd.org

Proposal Submission: This Request for Proposals (RFP) cannot identify each specific task required to successfully implement this project. The District relies on the experience, competence, and professional judgement of the proposing firm. The firm is expected to be knowledgeable of the general areas identified in the project description and of professional expectations for this sort of work. This includes but is not limited to required tasks and subtasks, personnel commitments, work hours, direct and indirect costs, etc. to complete the tasks and subtasks.

Unnecessarily elaborate brochures or other presentations beyond those sufficient to present a complete and effective response to the solicitation are not desired and may be construed as an indication of the consultant's lack of cost consciousness. Elaborate art work, expensive paper, and expensive visual and other presentations are neither necessary nor desired.

2. Seven (7) copies of the proposal, plus an electronic version must be submitted containing the following elements:
 - o Cover letter
 - o Previous project history, including the firm's specific role in the project. Include key personnel that worked on each project listed for the firm. A firm must include in its proposal a complete disclosure of any alleged significant prior or ongoing contract failures, any civil or criminal litigation or investigation pending which involves the firm or in which the firm has been judged guilty or liable within the last five (5) years. If there is no negative history to disclose, the firm must affirmatively state in its proposal that there is no negative history to report.
 - o A brief narrative which indicates the management structure of the firm, tenure of management, and ownership of the firm.
 - o The resumes of professional personnel who will be working on this project and their specific responsibilities. The firm's project manager, who will be responsible for planning, coordinating and conducting the majority of the work, must

be identified and committed to the project. The District must approve changes to key personnel committed to work on the project subsequent to award of contract.

- A narrative briefly describing the proposed approach, using general descriptions for the activities and how this approach will ensure timely completion of the project. Also, supply a work flow diagram with performance milestones and relative time frames for completion.
- A summary and description of the methodologies that will be utilized to accomplish the overall goal of this project.
- A client reference list from previous projects of similar scope and magnitude. List should include key personnel, contact information and their position within the agency.
- A hyperlink or hardcopy of similar projects completed by the firm.
- An itemized cost proposal for each task and subtask with a schedule of the firm's hourly rate. This must be included in a separate sealed envelope.
- A disclosure of all personal, professional or financial relationships with any officer or employee of the District.

Failure to comply with the terms of this provision may disqualify any proposal. Late submissions after the deadline will not be accepted. The District reserves the right to reject any proposal based upon the firm's prior documented history with the District or with any other party, which documents, without limitation, unsatisfactory performance, adversarial or contentious demeanor, significant failures to meet contract milestones or other contractual failures.

Firm Selection

Each proposal will be reviewed to determine if it meets the submittal requirements contained within this RFP. Failure to meet the requirements for the RFP can be cause for rejection of the proposal. The District may reject any proposal if it is conditional, incomplete or contains irregularities. The District may waive an immaterial deviation in a proposal, but this shall in no way modify the proposal document or excuse the consultant from compliance with the contract requirements if the consultant is awarded a contract. The District will evaluate all proposals and may elect to set up interviews to help identify the most qualified firm. The proposals will be evaluated on a variety of factors including but not limited to:

Past Performance Record

Experience in work of similar complexity and scale. Efficiency and timeliness in completion of projects. Experience in projects completed for public entities.

Staffing Capabilities / Technical Competence

Familiarity with applicable codes and regulations. Training and proven expertise in the area of work required. Firms have available resources to complete work within expected time frame.

Approach to Work

Methodology to be implemented to address and coordinate the various elements within the project.

Quality Control

Demonstrated ability to provide professional level deliverables, accurate and qualified research and narrative writing style that meets professional and District standards.

Ease of Use

Final report shall contain enough technical detail to satisfy District staff, but also contain summaries and figures that will easily communicate its message to elected officials and the public.

Creativity

The District recognizes the complexity of this project and encourages the creativity in firms to accomplish the overall goal of this project.

References

The District will contact the references of the top proposals and will use that information in the evaluation and selection process.

Fee

Fees charged in the proposal will be considered along with other proposal evaluation factors.

The successful firm to whom work is awarded shall, within 30 days of Board approval, enter into a contract with the District for the work in accordance with the specifications and shall furnish all required documents necessary to enter into said contract.

Project Schedule

1. Request for Proposal Open- June 15th, 2017
2. **Deadline for Proposals-2:00 pm July 24th, 2017**
3. Consultants Selected for Interview -July 24th, 2017-July 28th, 2017
4. Interviews Conducted- August 7th, 2017- August 11th, 2017
5. Approval and Award of Project- September 7th, 2017
6. Completion of Preliminary Assessment- March 2018
7. Presentation of Final Report to District Board- April 2018

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

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