



COUNTY of VENTURA

GENERAL SERVICES AGENCY
Craig Clutts, P.E., CEM
Interim Agency Director

Dave Barley, CPP
Interim Chief Deputy Director
Facilities & Materials

Cliff Chroust, CPP
County Chief Procurement Officer
Deputy Director

Greg Bergman, CPA
Administrative Services Director

Christopher Melton, M.L.T.M.
Fleet Services Deputy Director

J. Colter Chisum, P.E.
Parks Department Deputy
Director

April 9, 2024

Board of Supervisors
County of Ventura
800 South Victoria Avenue
Ventura, CA 93009

SUBJECT: Receive and File the Special Tax Report for Fiscal Year 2022-23 for Community Facilities District No. 2015-01 – Nyeland Acres Community Center; Supervisorial District 3

RECOMMENDATION:

Receive and file the Special Tax Report (Exhibit 1) for Fiscal Year (FY) 2022-23 for Community Facilities District No. 2015-01 – Nyeland Acres Community Center.

FISCAL/MANDATES IMPACT:

Mandatory:	Yes
Source of Funding:	Community Facilities District No. 2015-01 – Nyeland Acres Community Center
Fund Matching Requirement:	None
Impact on Other Departments:	None

Summary of Revenues and Costs	<u>FY 2023-24</u>	<u>FY 2024-25</u>
Revenue:	\$ 57,975	\$ N/A
Costs:		
Direct	\$ 49,904	\$ N/A
Indirect-Agency/Dept.	\$ 7,658	\$ N/A
Indirect – CAP	\$ 413	\$ N/A
Total Costs	<u>\$ 57,975</u>	<u>\$ N/A</u>
Net Gain/(Loss):	\$ 0	\$ N/A

FY2023-24 Budget Projection				
GSA – Nyeland Acres Community Center (Budget Unit 4780)				
	Adopted Budget	Adjusted Budget	Projected Budget	Est. Savings/ (Deficit)
Appropriations	\$ 57,975	\$ 57,975	\$ 63,705	\$ (5,730)
Revenue	\$ 57,975	\$ 57,975	\$ 59,215	\$ 1,240
Operating Gain/(Loss)*	\$ 0	\$ 0	\$ (4,490)	\$ (4,490)

The table above includes interest earnings and contributions.

DISCUSSION:

On October 20, 2015, your Board adopted Resolution 15-111 to establish Ventura County Community Facilities District (CFD) No. 2015-01 (Nyeland Acres Community Center). The purpose of the CFD was to finance the acquisition of the Nyeland Acres Community Center and Park and recreation services and facilities for the Nyeland Acres Community Center, including ongoing maintenance, operations, administrative, and incidental expenses.

On January 26, 2016, a special election was conducted in the Nyeland Acres community to determine its willingness to fund the annual maintenance cost of the Nyeland Acres Community Center via a special tax, Measure O. On January 29, 2016, the County Clerk and Registrar of Voters certified the results of the election, stating that the measure passed with a 70.68% majority vote of votes cast. This certification of the election was approved by your Board on February 23, 2016.

On April 19, 2016, your Board adopted Ordinance No. 4490 to levy a special tax on parcels within the CFD, and on June 7, 2022, your Board adopted Resolution No. 22-108 ordering a levy of special taxes for FY 2022-23 for the CFD The Nyeland Acres Community Center and Park includes public meeting rooms, recreational facilities, sports fields, and playground facilities. The Boys and Girls Club of Greater Oxnard and Port Hueneme provides after-school programs for the children within the community.

On June 21, 2023, your Board approved a general fund contribution for the Nyeland Community Center as part of the FY 2023-24 Recommended Budget. As a result, the special taxes for Nyeland CFD were not levied for FY 2023-24.

The County is required to annually prepare and file a report, for review by and approval of your Board, detailing the amount of funds collected and expended, and the status of any projects authorized to be funded by the Special Tax. Exhibit 1 contains the Special Tax Report for FY 22-23 for the CFD, and illustrates the revenue and expenditures for FY 2022-23, as well as the anticipated expenditures for FY 2023-24. A map showing the boundary areas for the CFD is presented in the report on page 5, Exhibit A of the report.

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This item has been reviewed by the County Executive Office, the Auditor Controller's Office, and County Counsel.

If you have any questions regarding this letter, please contact J. Colter Chisum at (805) 654-3945.



Craig Clutts, P.E., CEM
Interim Agency Director

Exhibit 1 - Special Tax Report for FY 2022-23 for Ventura County Community Facilities District No. 2015-01 (Nyeland Acres Community Center)

ec: J. Colter Chisum, Deputy Director, Parks Department, General Services Agency
Greg Bergman, Administrative Services Director, General Services Agency