



COUNTY of VENTURA

GENERAL SERVICES AGENCY

David J. Sasek, P.E.

Agency Director

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County Chief Procurement Officer

Deputy Director

Greg Bergman, C.P.A.

Administrative Services Director

Christopher Melton, M.L.T.M.

Fleet Services Deputy Director

J. Colter Chisum, P.E.

Parks Department Deputy Director

June 27, 2023

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

SUBJECT: Public Hearing and Adoption of a Resolution Ordering No Levy of Special Taxes for Fiscal Year 2023-24 for Ventura County Community Facilities District No. 2015-01 (Nyeland Acres Community Center); and Authorization for the Auditor-Controller to Process the Necessary Accounting Transactions (Recommendation #3 requires 4/5ths vote); Supervisorial District No. 3

RECOMMENDATIONS:

1. Conduct a public hearing concerning the adoption of the attached resolution ordering no levy of special taxes for fiscal year (FY) 2023-24 for Ventura County Community Facilities District No. 2015-01 (Nyeland Acres Community Center); and
2. Adopt the attached resolution.
3. Authorize the Auditor-Controller's Office to process accounting transactions necessary to revise revenues for FY 2023-24 as follows (requires 4/5ths vote):

DECREASE 4780 GSA	Charges for Services	\$57,267
INCREASE 4780 GSA	Other Financing Sources	\$57,267

FISCAL/MANDATES IMPACT:

Mandatory:	Yes
Source of Funding:	General Fund
Fund Matching Requirement:	No
Impact on Other Departments:	County Executive Office

Summary of Revenues and Costs	<u>FY 2022-23</u>	<u>FY 2023-24</u>
Revenue:	\$ 0	\$ 57,267
Costs:		
Direct	\$ 0	\$ 57,267
Indirect-Agency/Dept.	\$ 0	\$ 0
Indirect – CAP	\$ 0	\$ 0
Total Costs	<u>\$ 0</u>	<u>\$ 0</u>
Net Gain/(Loss):	\$ 0	\$ 0

FY 2022-23 Budget Projection as of 03/31/2023				
GSA – Nyeland Acres Community Center – Budget Unit 4780				
	Adopted Budget	Adjusted Budget	Projected Budget	Estimated Savings/(Deficit)
Appropriations	\$ 55,869	\$55,869	\$55,869	\$ 0
Revenue	\$ 55,868	\$ 55,868	\$ 55,868	\$ 0
Operating Gain/(Loss)	(\$ 1)	(\$ 1)	(\$ 1)	\$ 0

The table above includes 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 is 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.

In 2016, your Board purchased the two-acre property located at 3334 Santa Clara Avenue, Oxnard, from the Rio School District. Improvements have been made inside the Community Center and outside in the park site.

The Nyeland Acres Community Center and Park includes public meeting rooms, recreational facilities, sports fields and playground facilities. The Boys & Girls Clubs of Greater Oxnard & Port Hueneme provide after-school programs for the children within the community.

Today your Board is asked to adopt the attached resolution ordering no levy of special taxes for FY 2023-24. As indicated in section 4 of Ordinance No. 4490, pursuant to Government Code section 53340, subdivision (b), your Board may provide, by resolution for the levy of special taxes each tax year.

Land Use Classification	FY 2023-24 Maximum Tax
Developed Single-Family Residential/Condominium	\$119.35 per Residential Unit
Developed Multi-Family Residential 2+ Units	\$73.99 per Residential Unit
Developed Mobile Home Park	\$71.61 per 1/5 Acre
Developed Retail/Commercial/Office/Industrial	\$59.67 per 1/5 Acre
Undeveloped Property	\$39.38 per parcel
Tax-Exempt Property	\$0.00 per parcel

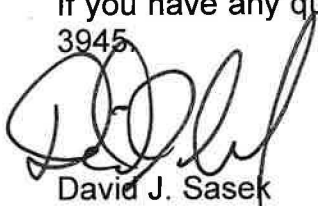
The recommended special tax is a 3.00% increase over the prior year tax amount. The percentage increase is based on changes in the Los Angeles/Riverside/Orange County consumer price index (CPI) and was authorized by the property owners when they approved the ballot measure in January 2016. The change in the CPI from December 2021 to December 2022 was 4.926%. Therefore, the authorized maximum annual adjustment for FY 2023-24 is 3.00%.

On, June 21, 2023 your board approved a general fund contribution of \$57,267 for the Nyeland Community Center as part of the adoption of the FY 2023-24 Recommended Budget. The purpose of this general fund contribution is to change the revenue source for the Nyeland Acres Community Center. Given the contribution approved by your board, no taxes will be levied for FY 2023-24.

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.



David J. Sasek
Director

Resolution – Ordering No Levy of Special Taxes for FY 2023-24 for Ventura County
Community Facilities District No. 2015-01

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