

3152 Shad Court  
Simi Valley, CA 93063  
May 9, 2025

Ventura County Consolidated Oversight Board  
Hall of Administration  
800 S. Victoria Avenue  
Ventura, CA 93009

Re: Agenda Item No. 6(Public Comments); City of Simi  
Valley, Taxing Entities, and Property Taxes.

Dear Members of the Board:

I am writing because I am alarmed by what I read in Mr. Brian Gabler's April 27, 2022 letter! On Page 1, under IMPACT ON TAXING ENTITIES, he stated "The Ventura County Consolidated Oversight Board will be relieved of the required meetings with the Agency to annually review the ROPS documents and review proposed administrative costs claimed by the Agency.", and "Approval of the ROPS will result in a great distribution of Redevelopment Property Tax Trust Fund(RPTTF) monies to Ventura County taxing entities through the reduction in administrative costs incurred by the Agency." (Resolutions, Simi Valley 2022-02(SV) Item 10 (Last & Final ROPS))! From my El Rancho Simi Cemetery District Property Tax Review research for the past 4 years, I have learned that the City costs paid by the District keep increasing!

Members of the Board, I began my research after former Trustee Greg Stratton(former Simi Valley Mayor) died on August 17, 2020. He was researching the Property Tax Review Agenda Item. At the August 12, 2020 District Board meeting he reported that "He spoke with Brian Gabler the city manager and was informed that the file for what the District is supposed to be receiving is missing. Trustee Stratton said he was going to look at the actual agreement that says if we raise our taxes, that the District should be receiving an amount based on the new tax rates. He also stated he should be able to send a letter to the county controller and say this is our tax rate; we need 80% of it as pass through. Trustee Stratton also stated that it is about \$10,000 to \$12,000 a year that is disappearing"(Page 2, Minutes, Agenda Item No. 9a)!

On April 10, 2024, District Board's Secured Levy - RDA Annual Tax Increment discussions revealed the "\$10,000 to \$12,000" Trustee Stratton reported on August 12, 2020 was "nearly fifteen grand" (Minutes, Page 2, Item No. 10a)! Due to Trustee/Treasurer Cammarata's June 12, 2024 meeting Board report "On an annual basis they take out for the RDA which is no longer there but there is still expenses for administration and things for the RDA that is still left over..." (Minutes, Page 2, Agenda Item No. 9a), I researched the Annual Tax Increment. I learned the District DOES NOT receive billing statements for those costs! NO detailed line items, and dollar amounts BREAKDOWN! Unable to compile lists of these District's "EXPENDITURES", as I had done for the "REVENUES", on November 9, 2024 I ended my research in order to focus on the North Canyon Ranch Project and Required Island Annexations. In preparation for the meeting of the Planning Commission, I reviewed my 3 May 2024 letters on the Draft Environmental Impact Report. Then I learned my May 28, 2024 letter on the DEIR's Section 4.16 Wildfire was excluded from the December 2024 Final Environmental Impact Report's Section 2! Palisades and Eaton wildfires made my pursuit of the CEQA violation (incomplete FEIR) urgent! I tracked Planning Commission's meetings, and submitted many comments! The public hearing is continued to June 4, 2025! Two Simi Valley Property Tax Agreements state the Ventura County Board of Supervisors determines the sharing of the property taxes among the taxing entities in jurisdictional changes (Ventura LAFCo website, under DOCUMENTS AND LINKS)!

I'm very familiar with the Community Development Agency, and Community Development Successor Agency after 30+ years of following City annual budgets. My property tax concerns keep multiplying! In 2024, I learned our City Council in 2011 approved the Commercial Community Development Project Merger to the existing Merged Tapo Canyon/West End Community Development Project with a 45-year term that impacts taxing entities' revenues; County Counsel opposed it! During our City's 2024 "Envision Simi Valley Specific Plan" review, I learned about Enhanced Infrastructure Financing Districts (EIFDs); a new form of redevelopment! Double dipping due to the Plan's boundaries being the same as the 2011 Merger to the Merged TC/WE Community Development Project! Also in 2024, I learned our City Council can issue bonds, and use other types of financing tools to build an amphitheater! On February 24, 2025, our City Council filled a vacancy; general vs charter cities came up! Charter = higher property taxes!

Members of the Board, the executed Last and Final ROPS "Agreement Termination" lists "12/31/2031". California Health and Safety Code Section 34179(i) states "Oversight boards shall have fiduciary responsibilities to holders of enforceable obligations and the taxing entities that benefit from distribution of property tax and other revenues pursuant to Section 34188." As a 49 years City resident, Cemetery District constituent, and taxpayer, I kindly request the VCCOB direct the City of Simi Valley to provide to the Cemetery District a detailed Secured Levy - RDA Annual Tax Increment breakdown(line items, and dollar amounts) for the funds that cover City administrative and other costs.

Members of the Board, please note that the El Rancho Simi Cemetery District is not the only County taxing entity with concerns over property taxes. In the January 29, 2022 Bardsdale Cemetery District Board meeting's Minutes, under PUBLIC COMMENTS, it was stated "There was also a discussion regarding the property tax assessment and Bill suggested we might want to audit the County on this to make sure we are receiving all the funds due us. He will check into the procedure for this." Thank you.

Sincerely,

Mrs. Teresa Jordan

**ATTACHMENTS:**

March 23, 2025, CITY OF SIMI VALLEY ANNUAL BUDGETS  
LIST Compiled by Teresa Jordan. (6 Pages)

October 19, 2022 Teresa Jordan Letter to Samantha  
Argabrite, Simi Valley Deputy City Manager.  
(4 Pages)

May 24, 2022, Letter from Carolyn Johnson, Simi  
Valley Administrative Services Director.

April 21, 2025, Teresa Jordan Letter to the Simi  
Valley City Council. (3 Pages)

CITY OF SIMI VALLEY ANNUAL BUDGETS LIST  
 Compiled by Teresa Jordan  
 March 23, 2025 - Corrected April 28, 2025

FY 2007-08 (Page 150) [NOTE]

COMMUNITY DEVELOPMENT AGENCY ADMINISTRATIVE FUND

REVENUES (same as Total - Revenues; NO \$) ACTUAL 2005-06

Transfer from Merged Tapo/WE . . . . . \$1,275,522

FY 2008-09 (Page 149) [NOTE]

COMMUNITY DEVELOPMENT AGENCY ADMINISTRATIVE FUND

REVENUES (same as Total - Revenues; NO \$) ACTUAL 2006-07

Transfer from Tax Increment . . . . . \$1,288,447

FY 2009-10 (Page 152) [NOTE]

COMMUNITY DEVELOPMENT AGENCY ADMINISTRATIVE FUND

REVENUES (same as Total - Revenues; NO \$) ACTUAL 2007-08

Transfer from Tax Increment . . . . . \$1,357,385

FY 2010-11 (Page 153) [NOTE]

COMMUNITY DEVELOPMENT AGENCY ADMINISTRATIVE FUND

REVENUES (same as Total - Revenues; NO \$) ACTUAL 2008-09

Transfer from Tax Increment . . . . . \$1,961,069

FY 2011-12 (Page 148) [NOTE]

COMMUNITY DEVELOPMENT AGENCY ADMINISTRATIVE FUND

REVENUES (same as Total - Revenues; NO \$) ACTUAL 2009-10

Transfer from Tax Increment . . . . . \$2,129,103

FY 2012-13 (Page 150) [NOTE]

COMMUNITY DEVELOPMENT AGENCY ADMINISTRATIVE FUND

REVENUES ACTUAL 2010-11

Transfer from General Fund . . . . . \$0

Transfer from Tax Increment . . . . . 6,090,246

Required Obligations Transfer . . . . . 0

Total - Revenues . . . . . 6,090,246

FY 2013-14 (Page 206) [NOTE]

COMMUNITY DEVELOPMENT SUCCESSOR AGENCY

REVENUES ACTUAL 2011-12

Transfer from General Fund . . . . . \$0

Transfer from Tax Increment . . . . . 1,064,810

Required Obligations Transfer . . . . . 1,189,810

Total - Revenues . . . . . \$2,254,620

FY 2014-15 (Page 236) [NOTE]

COMMUNITY DEVELOPMENT SUCCESSOR AGENCY Fund 200

<u>REVENUES</u>	<u>ACTUAL</u>	<u>2012-13</u>
Transfer from General Fund . . . . .	\$	236,053
Required Obligations Transfer . . . . .		250,000
Total - Revenues . . . . .	\$	486,053

FY 2015-16 (Page 246) [NOTE]

COMMUNITY DEVELOPMENT SUCCESSOR AGENCY Fund 200

<u>REVENUES</u>	<u>ACTUAL</u>	<u>2013-14</u>
Transfer from General Fund . . . . .	\$	151,506
Required Obligations Transfer . . . . .		250,000
Total - Revenues . . . . .	\$	401,506

FY 2016-17 (Page 254) [NOTE]

COMMUNITY DEVELOPMENT SUCCESSOR AGENCY Fund 200

<u>REVENUES</u>	<u>ACTUAL</u>	<u>2014-15</u>
Transfer from General Fund . . . . .	\$	9,712
Required Obligations Transfer . . . . .		250,411
Total - Revenues . . . . .	\$	260,123

FY 2017-18 (Page 197) - FY16 Actual [NOTE]

FUND 920(200): COMMUNITY DEVELOPMENT SUCCESSOR AGENCY

STARTING BALANCE . . . . .	\$	-
Interest on Investments . . . . .	\$	-
Transfer from General Fund . . . . .		-
Transfer from RORF . . . . .		250,000
TOTAL REVENUES . . . . .	\$	250,000
ENDING BALANCE . . . . .	\$	-

[NOTE: EXPENDITURES are not listed due to numerous entries in the budgets. EXPENDITURES from FY 2008-09 to FY 2017-18 were broken down into the following categories:

- \* PERSONNEL
- \* SUPPLIES AND MATERIALS
- \* SERVICES/REIMBURSEMENTS/TRANSFERS.

The FY 2007-08 budget stated "EXPENSES", and category breakdown was as follows:

- \* PERSONNEL
- \* SUPPLIES AND MATERIALS
- \* SERVICES.]

FY 2018-19(Page 199) - FY17 Actual [\*]

FUND 920-926: COMMUNITY DEVELOPMENT SUCCESSOR AGENCY FUNDS	
STARTING BALANCE . . . . .	\$ (22,543,516)
Property Taxes - RPTTF . . . . .	\$ 4,080,355
Interest on Investments . . . . .	22,179
Transfer from General Fund . . . . .	-
Transfer from RORF . . . . .	4,080,355
TOTAL REVENUES . . . . .	\$ 8,182,889
Leave Accrual . . . . .	\$ -
Professional/Special Services . . . . .	6,810
Debt Service - Interest . . . . .	1,413,493
Debt Service - Principal . . . . .	1,010,000
Debt Service - Reclass to LT DEBT . . . . .	(1,010,000)
Transfer to General Fund . . . . .	250,000
Transfer to Debt Service Funds . . . . .	2,107,254
Transfer to Agency - CDA Admin . . . . .	250,000
Transfer to Agency - MTCWE TIF . . . . .	1,723,101
Transfer to DS SA 2003 TARB . . . . .	-
TOTAL EXPENDITURES . . . . .	\$ 5,750,658
ENDING BALANCE . . . . .	\$ (20,111,285)

FY 2019-20(Page 211) - FY18 Actual [\*]

FUND 920-927: COMMUNITY DEVELOPMENT SUCCESSOR AGENCY FUNDS	
STARTING BALANCE . . . . .	\$ (20,123,461)
Property Taxes - RPTTF . . . . .	\$ 3,855,585
Interest on Investments . . . . .	52,610
Transfer from General Fund . . . . .	-
Transfer from Reserve . . . . .	8,288
Transfer from RORF . . . . .	631,454
Transfer from 2003 TARB . . . . .	(BLANK)
TOTAL REVENUES . . . . .	\$ 4,547,937
Leave Accrual . . . . .	\$ -
Professional/Special Service . . . . .	7,250
Debt Service - Interest . . . . .	1,007,064
Debt Service - Principal . . . . .	1,055,000
Debt Service - Reclass to LT Debt . . . . .	(1,055,000)
Transfer to General Fund . . . . .	125,000
Transfer to Debt Service Funds . . . . .	514,742
Transfer to Street and Roads . . . . .	1,957,766
Transfer to Agency - CDA Admin . . . . .	125,000
Transfer to Agency - MTCWE TIF . . . . .	-
Transfer to DS SA 2003 TARB . . . . .	-
TOTAL EXPENDITURES . . . . .	\$ 3,736,822
ENDING BALANCE Surplus/(deficit) . . . . .	\$ (19,312,346)

## FY 2020-21 (Page 222) - FY19 Actual

FUND 920-927: COMMUNITY DEVELOPMENT SUCCESSOR AGENCY FUNDS	
STARTING BALANCE . . . . .	\$ (19,312,346)
Property Taxes - RPTTF . . . . .	\$ 4,045,725
Interest on Investments . . . . .	42,620
Transfer from General Fund . . . . .	-
Transfer from Reserve . . . . .	-
Transfer from RORF . . . . .	3,726,385
Transfer from 2003 TARB . . . . .	31,894
TOTAL REVENUES . . . . .	\$ 7,846,624
Leave Accrual . . . . .	\$ -
Professional/Special Services . . . . .	7,250
Debt Service - Interest . . . . .	948,709
Debt Service - Principal . . . . .	1,100,000
Debt Service - Reclass to LT Debt . . . . .	(1,100,000)
Transfer to General Fund . . . . .	49,350
Transfer to Debt Service Funds . . . . .	-
Transfer to Street and Roads . . . . .	-
Transfer to Agency - CDA Admin . . . . .	49,350
Transfer to Agency - MTCWE TIF . . . . .	1,599,812
Transfer to DS SA 2003 TARB . . . . .	2,109,117
TOTAL EXPENDITURES . . . . .	\$ 4,763,587
ENDING BALANCE Surplus/(deficit) . . . . .	\$ (16,229,310)

## FY 2021-22 (Page 209) - FY20 Actual [\*]

FUND 920-927: COMMUNITY DEVELOPMWNT SUCCESSOR AGENCY FUNDS	
STARTING BALANCE . . . . .	\$ (16,229,310)
Property Taxes - RPTTF . . . . .	4,300,327
Interest on Investments . . . . .	20,047
Transfer from RORF . . . . .	4,018,703
Transfer from 2003 TARB . . . . .	29,933
TOTAL REVENUES . . . . .	\$ 8,369,010
Professional/Special Services . . . . .	7,250
Debt Service - Interest . . . . .	891,063
Debt Service - Principal . . . . .	1,160,000
Debt Service - Reclass to LT Debt . . . . .	-
Transfer to General Fund . . . . .	52,160
Transfer to Agency - CDA Admin . . . . .	52,160
Transfer to Agency - MTCWE TIF . . . . .	1,892,813
Transfer to DS SA 2003 TARB . . . . .	2,103,663
TOTAL EXPENDITURES . . . . .	\$ 6,159,109
ENDING BALANCE Surplus/(deficit) . . . . .	\$ (14,019,409)

FY 2022-23(Page 238) - FY21 Actual [\*]

FUND 920-927: COMMUNITY DEVELOPMENT SUCCESSOR AGENCY FUNDS	
STARTING BALANCE . . . . .	\$ (12,883,350)
Property Taxes - RPTTF . . . . .	2,796,299
Interest on Investments . . . . .	719
Transfer from RORF . . . . .	4,265,513
Transfer from 2003 TARB . . . . .	2,522
TOTAL REVENUES . . . . .	\$ 7,065,053
Professional/Special Services . . . . .	7,250
Debt Service - Interest . . . . .	827,554
Debt Service - Principal . . . . .	1,220,000
Debt Service - Reclass to LT Debt . . . . .	(1,220,000)
Transfer to General Fund . . . . .	51,484
Transfer to Agency - CDA Admin . . . . .	51,484
Transfer to Agency - MTCWE TIF . . . . .	2,149,618
Transfer to DS SA 2003 TARB . . . . .	2,066,933
TOTAL EXPENDITURES . . . . .	\$ 5,154,322
ENDING BALANCE Surplus/(deficit) . . . . .	\$ (10,972,620)

FY 2023-24(Page 233) [\*]

FUND 920-927: COMMUNITY DEVELOPMENT SUCCESSOR AGENCY FUNDS	
STARTING FUND BALANCE . . . . .	\$ (10,972,620)
	FY22 Actual
Property Taxes - RPTTF . . . . .	2,512,484
Interest on Investments . . . . .	10,813
Transfer from RORF . . . . .	2,179,949
Transfer from 2003 TARB . . . . .	320
TOTAL REVENUES . . . . .	\$ 4,703,567
Professional/Special Services . . . . .	7,250
Debt Service - Interest . . . . .	763,380
Debt Service - Principal . . . . .	1,285,000
Debt Service - Reclass to LT Debt . . . . .	(1,285,000)
Transfer to General Fund . . . . .	54,502
Transfer to Agency - CDA Admin . . . . .	54,502
Transfer to Agency - MTCWE TIF . . . . .	51,103
Transfer to DS SA 2003 TARB . . . . .	2,074,665
TOTAL EXPENDITURES . . . . .	\$ 3,005,402
ENDING FUND BALANCE Surplus/(deficit) . . . . .	\$ (9,274,455)

FY 2024-25) {Page 229) [\*]

FUND 920-927: COMMUNITY DEVELOPMENT SUCCESSOR AGENCY FUNDS		
STARTING FUND BALANCE . . . .	\$ (10,961,720)	\$ (9,263,555)
	FY22 Actual	FY23 Actual
Property Taxes - RPTTF . . . .	2,512,484	1,740,202
Interest on Investments . . . .	10,813	96,645
Transfer from RORF . . . .	2,179,949	2,079,899
Transfer from 2003 TARB . . . .	320	39,106
TOTAL REVENUES . . . . .	\$ 4,703,567	\$ 3,952,852
Professional/Spec Serv . . . .	7,250	7,250
Debt Service - Interest . . . .	763,380	689,520
Debt Service - Principal . . . .	1,285,000	1,350,000
Debt Svc - Reclass . . . .	(1,285,000)	(1,350,000)
Transfer to General Fund . . . .	54,502	9,469
Transfer to Sag - CDA Adm . . . .	54,502	9,469
Transfer to Sag - MTCWE TIF. . . .	51,103	-
Transfer to DS SA TARB . . . .	2,074,665	2,109,536
TOTAL EXPENDITURES . . . . .	\$ 3,005,402	\$ 2,825,244
ENDING FUND BALANCE . . . . .	\$ (9,263,555)	\$ (8,135,947)

[\* Dollar amount ERRORS exist between FY17 ENDING and FY18 STARTING BALANCES; FY20 ENDING and FY21 STARTING BALANCES; and FY22 STARTING and FY22 STARTING BALANCES!]

#### ABBREVIATIONS AND MEANINGS

CDA(Community Development Agency) .

DS SA(Debt Service Successor Agency?) .

MTCWE TIF(Merged Tapo Canyon West End Tax Increment Fund) .

RORF(Redevlopment Obligation Retirement Fund) .

RPTTF(Redevlopment Property Tax Trust Fund) .

Sagency(Community Development Successor Agency) .

TARB(Tax Allocation Refunding Bond) .

3152 Shad Court  
Simi Valley, CA 93063  
October 19, 2022

Ms. Samantha Argabrite  
Deputy City Manager  
Simi Valley City Hall  
2929 Tapo Canyon Road  
Simi Valley, CA 93063

Re: Postings on the City's Website.

Dear Ms. Argabrite:

On April 16, 2022, when I visited the City's website and searched for the Budget Advisory Committee's meetings, I came across the "STATE CONTROLLER'S REPORT ON REVENUES - 2016". The City of Simi Valley's data was listed as:

Total Revenues	Secured & Unsecured Property Tax	Property Transfer Tax Revenues
\$61,434,153	\$18,556,972	\$712,157!

On April 28, 2022, I visited the City's Access the Annual Budget Visualization Tool's Web Page, and compiled a list of the 2014-15 Actual to 2021-22 Actual posted data. On September 3, 2022, I visited the Tool's Web Page and the data was updated! On September 7, 2022, I compiled a list of the updated data. I am extremely concerned that the "Property Taxes/Secured" and the "> Taxes & Franchises" data in the City's Tool's 2015-16 updates do not match the posted STATE CONTROLLER'S REPORT ON REVENUES - 2016 data:

SCO 2016 Report 4/16/2022	City Tool 2015-16 4/28/2022	City Tool 2015-16 9/7/2022
\$18,556,972	\$27,582,924	\$29,835,624!

My concern grew when comparing my April 28, 2022 and September 7, 2022 compiled City's Tool's fiscal years 2014-15 Actual, and 2016-17 Actual to 2021-22 Actual updated data lists! The dollar amounts increased by millions:

2014-15 Actual went from \$26,927,248 to \$29,146,643!

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2016-17 Actual went from \$28,834,375 to \$31,120,875!

2017-18 Actual went from \$29,865,105 to \$32,197,405!

2018-19 Actual went from \$31,255,131 to \$33,680,098!

2019-20 Actual went from \$36,510,926 to \$38,736,680!

2020-21 Actual went from \$35,417,137 to \$37,709,663!

2021-22 Adopted went from \$35,962,298 to \$38,323,600!

2021-22 Actual went from \$11,554,049 to \$38,232,298!

Ms. Argabrite, the Tool's "> Taxes & Franchises" data also increased by millions between the two updates:

2014-15 Actual went from \$51,499,862 to \$57,993,099!

2015-16 Actual went from \$54,105,061 to \$59,541,269!

2016-17 Actual went from \$54,475,716 to \$61,133,757!

2017-18 Actual went from \$56,720,188 to \$63,133,062!

2018-19 Actual went from \$60,104,475 to \$66,906,113!

2019-20 Actual went from \$64,104,232 to \$70,908,226!

2020-21 Actual went from \$66,634,291 to \$72,004,246!

2021-22 Adopted went from \$65,434,417 to \$70,864,215!

2021-22 Actual went from \$22,926,000 to \$69,931,649!

Ms. Argabrite, by comparison, the State Controller's Office's website's City of Simi Valley's data broken down by Subcategory 1, and 2 is as follows for General Revenues:

2013 - Taxes \$52.73 Million	
Secured and Unsecured Property Taxes...	\$15,264,126!
2014 - Taxes \$57.07 Million	
Secured and Unsecured Property Taxes...	\$17,455,530!
2015 - Taxes \$60.74 Million	
Secured and Unsecured Property Taxes...	\$18,556,972!
2016 - Taxes \$61.43 Million	
Secured and Unsecured Property Taxes...	\$18,775,494!
2017 - Taxes \$61.62 Million	
Secured and Unsecured Property Taxes...	\$19,634,060!
2018 - Taxes \$63.87 Million	
Secured and Unsecured Property Taxes...	\$18,563,204!
2019 - Taxes \$67.89 Million	
Secured and Unsecured Property Taxes...	\$19,455,442!
2020 - Taxes \$70.83 Million	
Secured and Unsecured Property Taxes...	\$24,127,586!

#### QUESTIONS

1. Why were all of the fiscal years updated, and not just the 2021-22 Adopted and Actual budgets' posted data?
2. Why the huge differences for "Property Taxes/Secured" between the City posted SCO's REPORT ON REVENUES - 2016, and the City's Administrative Services Department's Budget's Access the Annual Budget Visualization Tool?
3. Why the huge differences for the "> Taxes & Franchises" dollar amounts?
4. Was the updated data posted after the City submitted its financial information to the State Controller's Office?

5. Was the updated data posted after the City submitted its financial information to the County of Ventura Auditor-Controller's Office?
6. When did the City first post the Access the Annual Budget Visualization Tool on the website?
7. Were the Budget Advisory Committee members informed about the posted "Tool" Budget data?
8. Why is only the STATE CONTROLLER'S REPORT ON REVENUES - 2016 data posted on the City's website?
9. Why are the 2014-15 to 2021-22 City's Tool's April 28, 2022 and September 7, 2022 posted updated data millions of dollars more than the data reported to the State Controller's Office?
10. What are the differences due to?

Ms. Argabrite, please note that while the City's website posted "Source" for the STATE CONTROLLER'S REPORT ON REVENUES" stated "2016" the data is actually for "2015" as far as the City of Simi Valley is concerned! I have not compared the data for other entities listed under "Source: <https://www.cityofventura.ca.gov/158/Financial-Transparency>"!

Ms. Argabrite, I recently found the City's posted STATE CONTROLLER'S REPORT ON REVENUES - 2016 by entering the words "property taxes reports" in the website's "Search". Please note that my evidentiary material that supports my letter is forwarded separately.

Ms, Argabrite, I would really appreciate a response to my letter. Thank you.

Sincerely,

Teresa Jordan



# CITY OF SIMI VALLEY

*Home of The Ronald Reagan Presidential Library*

May 24, 2022

Ms. Teresa Jordan  
3152 Shad Court  
Simi Valley, CA 93063

RE: Letters dated May 22, 2023 and October 19, 2022

Ms. Jordan:

I'm sorry for the delay in getting back to you with regards to your letter of October 19, 2022.

The dollar amount discrepancies you describe between the information in the City's budget visualization tool that you saw on 4/28/2022 and 9/7/2022 are due to the filtering options that were used in the searches. The 4/28/2022 numbers are the general fund revenue only and the 9/7/2022 numbers are for all funds. Property Tax is used to fund the Library operations and is a revenue source in the Library Fund (Fund 250) as well as the General Fund (Fund 100). Also, the FY 2021-22 numbers you received from your searches were not final numbers as that fiscal year had not been completed at the time of your searches.

The City upgraded the data servers which caused the budget visualization tool to not have the ability to keep updating data. We are working with our consultant to get this reprogrammed so the FY2021-22 and FY2022-23 numbers should be updated soon.

The State Controller's Report has a slightly different total revenue number on the Statement of General and Functional Revenues – Government Funds, Taxes than what came up in your search on the City's website because the information being requested for the State Report is slightly different than just a simple search by revenue category. For instance there is property tax that comes in for the Successor Agency to the Redevelopment Agency. That property tax is put into a trust fund for payment of enforceable obligations. This is not technically considered City of Simi Valley money, and therefore is not included on the Statement of General and Functional Revenues in the State Controllers Report.

The State Controllers Report does include Construction Development Taxes for New Dwelling Fees and Traffic Impact Fees. Both of these fees are considered "Service Charges" under the City's revenue structure, and will not come up in a sort of Taxes and Franchises. Also, Government funded grants to the City that go into our Local Transportation Fund (Fund 238) and Bicycle Lanes Fund (Fund 233) are included in the State Controllers Report, as they are considered Transportation Taxes by the State, but are categorized under "Other Governments" in the City's revenue structure, not under Taxes and Franchises.

I hope this information puts your concerns to rest. Please let me know if you have any other concerns.

Sincerely,

A handwritten signature in cursive script that reads "Carolyn Johnson".

Carolyn Johnson  
Administrative Services Director  
City of Simi Valley  
2929 Tapo Canyon Rd.  
Simi Valley, CA 93063  
805-583-6328

3152 Shad Court  
Simi Valley, CA 93063  
April 21, 2025

Simi Valley City Council  
Simi Valley City Hall  
2929 Tapo Canyon Road  
Simi Valley, CA 93063

Re: Agenda Item No. 5A(A PUBLIC HEARING TO ADOPT A  
RESOLUTION AUTHORIZING THE CITY OF SIMI VALLEY TO  
JOIN THE CALIFORNIA STATEWIDE COMMUNITIES DEVELOPMENT  
AUTHORITY AND PARTICIPATE IN THE STATEWIDE COMMUNITY  
INFRASTRUCTURE PROGRAM) .

Dear Members of the Council:

I am opposed to the adoption of Resolution No. 2025-09 that authorizes the City of Simi Valley(City) to join the California Statewide Communities Development Authority (CSCDA) and participate in the Statewide Community Infrastructure Program(SCIP). Even though there "is no cost to the City to become a member of CSCDA, nor is the City obligated to utilize their services", the "pooled special assessment districts program"(Page 1, Staff Report, under BACKGROUND AND OVERVIEW), will provide "the City and developers with additional financing tools to fund eligible infrastructure improvement projects and accelerate new development projects. The City would be reimbursed for any costs associated with the establishment of a CFD through SCIP, by the developer"! This will open the door to conflicts of interest situations! The mere mention of "assessments", "bonds", "acquisitions", and "fees", remind me of the fraud perpetrated on single-family residential homebuyers in the Griffin Homes "Greenbriar" development project by the City Council on December 17, 1990!!!!

The City Council voted 3:0 instead of the required 4/5ths State of California law! Fraudulent assessment fees to the tune of \$20,000+ were levied through the Royal Corto Assessment District No. 89-1 issued Series A Bonds for 20+ years(Acquisition Phase)! The 60+ Phase 1 homebuyers paid for existing infrastructure facilities(sewer, lighting, water, etc.) once they purchased the houses; mortgages!!!!

Veterans, young families, the disabled, people with health issues, senior citizens, low-income families, and others bought the houses because the project was touted as being affordable! When the Series B Bonds(Construction Phase) tract phases 2, 3, and 4 were to be built, the City Council did not issue these bonds! The developers instead offered incentives in the thousands of dollars to the potential new homebuyers! I asked the City Council time and again to rescind the fraudulent assessment fees, but my efforts were all in vain! Each time I made appointments to review the Series B Bonds(Construction) files in the City Clerk's vault, I would be provided with Series A Bonds (Acquisition) files! The FY17 Revised Budget and FY17 Est. Actual columns(FY 2017-2018 Adopted Budget, Page 43, General Fund Revenue Summary) show a \$98,200 transfer from the Royal Corto Assessment District)! The City Council had also violated the State's "majority protest" rule!

Besides the fraudulent Royal Corto Assessment District No. 89-1 fees, even though the \$1,000,000 Corriganville Park State of California grant application did not allow development agreements as compensation to the City, Griffin Homes' "Greenbriar" project nevertheless was approved by the City Council with a development agreement!

On March 23, 2025, I compiled a list of City Annual Budgets from FY 2007-08 to 2024-25 Community Development Agency Administrative Fund, and Community Development Successor Agency FUND 200, 920-926, and 920-27 entries. Shocking was the following information:

- \* FY 2021-22(Page 209) FY20 Actual
  - Starting Balance . . . . \$(16,229,310)
  - Ending Balance . . . . \$(14,019,409).
- \* FY 2022-23(Page 238) FY21 Actual
  - Starting Balance . . . . \$(12,883,350)
  - Ending Balance . . . . \$(10,972,620)
- \* FY 2023-24(Page 233) FY22 Actual
  - Starting Fund Balance . . \$(10,972,620)
  - Ending Fund Balance . . . \$ (9,274,455)
- \* FY 2024-25(Page 229) FY22 Actual
  - Starting Fund Balance . . \$(10,961,720)
  - Ending Fund Balance . . . \$ (9,263.555)

\* FY 2024-25 (Page 229) FY23 Actual  
 Starting Fund Balance . . \$ (9,263,555)  
 Ending Fund Balance . . . \$ (8,135,947)!

Members of the Council, in 2024-2025, after researching the El Rancho Simi Cemetery District's Secured Levy - RDA Annual Tax Increment Board Agenda Item, I learned that what the City does impacts taxing entities' revenues big time! With regards to the El Rancho Simi Cemetery District's FY 2023-24 "nearly fifteen grand", money that covers City administrative and other costs, are taken out in a lump sum; the Cemetery District DOES NOT receive a detailed BREAKDOWN (line items, and dollar amounts)! I also learned that our Successor Agency Oversight Board was disbanded in 2018 when the Ventura County Consolidated Oversight Board was established to oversee the successor agencies in our County! I kindly request that you direct City staff to submit a detailed breakdown of City costs to the El Rancho Simi Cemetery District for District's accounting purposes!

Members of the Council, for decades, I have opposed City Council, and Planning Commission agenda items because I will not be made a party to ill-advised or ill-conceived actions/decisions! Since December 2024, when the Final Environmental Impact Report for the North Canyon Ranch Project and Required Island Annexations was posted on the City's website, I learned that CEQA was violated due to the complete exclusion of my May 28, 2024 letter submitted for the Draft Environmental Impact Report public review period; Section 2.0 Response to Comments and Letters! I commented on Section 4.16 Wildfire! I GIVE THE CITY A VOTE OF NO CONFIDENCE; IT DOES NOT ACT IN "GOOD FAITH"!!!!

Members of the Council, please note Ginn Doose agrees with my comments, and is opposed to this Agenda Item!!!!

Sincerely,

Teresa Jordan