



## VENTURA LOCAL AGENCY FORMATION COMMISSION

801 S. VICTORIA AVENUE, SUITE 301 • VENTURA, CA 93003

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### MEMORANDUM

DATE: April 11, 2025

RE: Item No. 10 of April 16, 2025, LAFCo Meeting

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The following comment letter was distributed to the Commission on April 11, 2025.

3152 Shad Court  
Simi Valley, CA 93063  
April 11, 2025

Ventura LAFCo  
c/o Mr. Kai Luoma, Executive Officer  
801 S. Victoria Avenue, Ste. 301  
Ventura, CA 93003

Re: Agenda Item No. 10 (LAFCo Proposed Budget for Fiscal  
Year 2025-26).

Dear Members of the Commission:

Because it is stated in the Staff Report, the paragraph after the "Other Governmental Agency Revenues" (Page 3 of 3), that "Over time, the Commission and staff have continued to develop more accurate budgets that more closely reflect actual expenditures and revenues, I am addressing the City of Simi Valley (CITY, Page 15 Attachment 1 to Exhibit A), the El Rancho Simi Cemetery District (INDEPENDENT SPECIAL DISTRICT, Page 16 Attachment 2). and Page 17 (CITIES, and INDEPENDENT SPECIAL DISTRICTS, Attachment 3) once again!

For the past 4 years, my Cemetery District Board's Property Tax Review Agenda Item research resulted in many compiled lists covering the history, Directors/Trustees, and finances. Former Trustee Greg Stratton (former Simi Valley Mayor) reported on August 12, 2020 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" (Minutes, Page 2, Agenda Item No. 9a)!

On April 10, 2024, District Board's discussions revealed that the "\$10,000 to \$12,000" Trustee Stratton reported on August 12, 2020 was "nearly fifteen grand" (Minutes, Page 2, Agenda Item No. 10a (Secured Levy - RDA Annual Tax Increment))!

Due to the Treasurer'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, and learned the District DOES NOT receive billing statements for those City 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, I ended my research on November 9, 2024. My focus on the North Canyon Ranch Project and Required Island Annexations was vital because two Simi Valley Property Tax Agreements (LAFCo's DOCUMENTS AND LINKS web page) say the Ventura County Board of Supervisors determines the sharing of the property taxes among taxing entities when jurisdictional changes take place!

For 30+ years, I have followed City annual budgets. Property taxes have been a concern since I learned about the Community Development Agency, and then the Community Development Successor Agency! My concerns multiplied due to 2024 and 2025 City Council meetings' revelations:

- #1 - In 2011, our City Council approved the Commercial Community Development Project Merger to the Merged Tapo Canyon/West End Community Development Project with a 45-year term that impacts taxing entities' revenues; County Counsel opposed it!
- #2 - The "Envision Simi Valley Specific Plan" mentions Enhanced Infrastructure Financing District (EIFD); a new form of redevelopment! Double dipping due to the fact the Plan's boundaries are the same as the 2011 Merger to the Merged Tapo Canyon/West End Community Development Project!
- #3 - Our City Council can issue bonds, and use other types of financing tools to build an amphitheater!
- #4 - During the discussions when the City Council recently filled a vacancy, general versus charter cities came up. Charter = higher property taxes!

As far as the North Canyon Ranch Project and Required Island Annexations is concerned:

- #1 - The December 2024 Final Environmental Impact Report is incomplete! My May 28, 2024 public review comment letter on the Draft Environmental Impact Report was excluded; a CEQA violation!
- #2 - The Planning Commission January 8, 2025 meeting was canceled; NO QUORUM!
- #3 - Planning Commission January 22, 2025 meeting-- the public hearing Agenda Item was continued due to City(Lead Agency) issues--testimony was still allowed and the public hearing was continued to the April 9, 2025 meeting!
- #4 - The April 9, 2025 Planning Commission meeting was canceled!

Members of the Commission, from the November 3, 2024 email responses to the El Rancho Simi Cemetery District's Treasurer's email, I learned about the Ventura County Consolidated Oversight Board. For months, I have visited the VCCOB's web page to understand its role. I was alarmed by Mr. Brian Gabler's April 27, 2022 letter to the VCCOB:

"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." (Page 1, IMPACT ON TAXING ENTITIES)!

I am contacting the Ventura County Consolidated Oversight Board to ask if the City can be directed to provide a detailed breakdown(line items, and dollar amounts) to the Cemetery District for the "nearly fifteen grand" in City administrative and other costs paid from the District's Secured Levy - RDA Annual Tax Increment! Full transparency must prevail now that the North Canyon Ranch Project and Required Island Annexations are moving forward. In the meantime, because MSRs and SOIs, and WORK PLAN are part of the FY 2025-26 Proposed Budget, I kindly request that the City of Simi Valley loan to the El Rancho Simi Cemetery

District(formerly Simi Valley Public Cemetery District) be investigated when the City of Simi Valley's Municipal Service Review(MSR), or Sphere of Influence(SOI) review are agendized in the future! Thank you.

Sincerely,

Teresa Jordan

ATTACHMENT:

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

CITY OF SIMI VALLEY ANNUAL BUDGETS LIST  
 Compiled by Teresa Jordan  
 March 23, 2025

FY 2007-08 (Page 150) [NOTE]

COMMUNITY DEVELOPMENT AGENCY ADMINISTRATIVE FUND

<u>REVENUES</u> (same as Total - Revenues; NO \$)	ACTUAL	<u>2005-06</u>
Transfer from Merged Tapo/WE . . . . .		\$1,275,522

FY 2008-09 (Page 149) [NOTE]

COMMUNITY DEVELOPMENT AGENCY ADMINISTRATIVE FUND

<u>REVENUES</u> (same as Total - Revenues; NO \$)	ACTUAL	<u>2006-07</u>
Transfer from Tax Increment . . . . .		\$1,288,447

FY 2009-10 (Page 152) [NOTE]

COMMUNITY DEVELOPMENT AGENCY ADMINISTRATIVE FUND

<u>REVENUES</u> (same as Total - Revenues; NO \$)	ACTUAL	<u>2007-08</u>
Transfer from Tax Increment . . . . .		\$1,357,385

FY 2010-11 (Page 153) [NOTE]

COMMUNITY DEVELOPMENT AGENCY ADMINISTRATIVE FUND

<u>REVENUES</u> (same as Total - Revenues; NO \$)	ACTUAL	<u>2008-09</u>
Transfer from Tax Increment . . . . .		\$1,961,069

FY 2011-12 (Page 148) [NOTE]

COMMUNITY DEVELOPMENT AGENCY ADMINISTRATIVE FUND

<u>REVENUES</u> (same as Total - Revenues; NO \$)	ACTUAL	<u>2009-10</u>
Transfer from Tax Increment . . . . .		\$2,129,103

FY 2012-13 (Page 150) [NOTE]

COMMUNITY DEVELOPMENT AGENCY ADMINISTRATIVE FUND

<u>REVENUES</u>	ACTUAL	<u>2010-11</u>
Transfer from General Fund . . . . .		\$0
Transfer from Tax Increment . . . . .		6,090,246
Required Obligations Transfer . . . . .		0
Total - Revenues . . . . .		<u>6,090,246</u>

FY 2013-14 (Page 206) [NOTE]

COMMUNITY DEVELOPMENT SUCCESSOR AGENCY

<u>REVENUES</u>	ACTUAL	<u>2011-12</u>
Transfer from General Fund . . . . .		\$0
Transfer from Tax Increment . . . . .		1,064,810
Required Obligations Transfer . . . . .		1,189,810
Total - Revenues . . . . .		<u>\$2,254,620</u>

FY 2014-15 (Page 236) [NOTE]

COMMUNITY DEVELOPMENT SUCCESSOR AGENCY Fund 200

<u>REVENUES</u>	ACTUAL	2012-13
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>	ACTUAL	2013-14
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>	ACTUAL	2014-15
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 . . . . .	<u>\$ 8,182,889</u>
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 Sagency - CDA Admin . . . . .	250,000
Transfer to Sagency - MTCWE TIF . . . . .	1,723,101
Transfer to SA SA 2003 TARB . . . . .	-
TOTAL EXPENDITURES . . . . .	<u>\$ 5,750,658</u>
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 . . . . .	<u>\$ 4,547,937</u>
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 Sagency - CDA Admin . . . . .	125,000
Transfer to Sagency - MTCWE TIF . . . . .	-
Transfer to DS SA 2003 TARB . . . . .	-
TOTAL EXPENDITURES . . . . .	<u>\$ 3,736,822</u>
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 . . . . .	<u>\$ 7,846,624</u>
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 . . . . .	<u>\$ 4,763,587</u>
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 . . . . .	<u>\$ 8,369,010</u>
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 Sagemcu - CDA Admin . . . . .	52,160
Transfer to Agency - MTCWE TIF . . . . .	1,892,813
Transfer to DS SA 2003 TARB . . . . .	2,103,663
TOTAL EXPENDITURES . . . . .	<u>\$ 6,159,109</u>
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) .

