

FY 2013-14

City of Wildomar

MEASURE Z
OVERSIGHT AND ADVISORY COMMITTEE
ANNUAL REPORT

FEBRUARY 6, 2015

City of Wildomar

Measure Z Oversight and Advisory Committee

Scott Bradstreet, Chair
Dawn DeVolder, Vice-Chair
Kathleen A. Bundy, Member
Monty Goddard, Member
Jamie Johnson, Member

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Introduction

The purpose of this initial annual report is to provide the City Council of the City of Wildomar with the amount of funds collected and expended, the status of the community parks and community park facilities, programs and services funded by the tax proceeds raised by Measure Z, including the costs of staff, utilities, materials, contract services and other items related to the repair and maintenance of community parks and community park facilities as of June 30, 2014. The report addresses the City's three operational parks; Marna O'Brien, located at 20505 Palomar Street, Regency Heritage located at 20171 Autumn Oaks Place, and Windsong located at 35459 Prairie Road. This report satisfies the Committee's Measure Z reporting requirements to the City Council. Since it is an inaugural report, we have added information provided by City Staff including; Passage of Measure Z and follow-on actions culminating in this annual report, Wildomar Parks' history, a summary of significant park events, and synopses of the steps taken to rehabilitate each of the three parks or "Park Operations Summary". The Committee would like to thank City Staff for all their efforts which enabled the Committee to fulfill its Measure Z duties and responsibilities. We would like to acknowledge and thank the public for their input at our quarterly and special meetings. We believe the parks and the community benefited from this process and would benefit even more with additional community member involvement.

Establishment of The Measure Z Oversight and Advisory Committee

On November 6, 2012, Wildomar residents voted on a \$28 annual parcel tax (Measure Z) to assist in the funding of park operations and related park activities. The election results were certified by the Riverside County Register of Voters on November 26, 2012. Needing a 66.7% of yes votes, Measure Z was approved with 68.59%. By Statute, the passage of Measure Z triggered a number of tasks that need to be addressed prior to the July 1, 2013 (Fiscal Year 2013-14) start of the tax assessment. At the December 2012 City Council meeting, the Parks Subcommittee and Staff were provided direction to proceed with the recommendation of establishing the Parks Funding Measure Citizen's Oversight Advisory Committee roles, responsibilities, duties, and volunteer committee member description/criteria and to recommend residents interested in servicing on the committee.

The Parks Subcommittee conducted two public meetings (December 22, 2012 and January 23, 2013) and developed a draft resolution forming the Committee. Additionally, recruitment for committee members was started January 2, 2013 and closed at 5:00 p.m. January 23, 2013. At the close of the recruitment period, the City had received 18 applications. All applications were reviewed by the Parks Subcommittee and at the January 23, 2013 meeting with consensus to forward the applications for City Council review and committee appointment.

The City Council, at the meeting of February 13, 2013, revised and approved Resolution 2013-05 establishing the committee and defining the criteria for committee appointment. The City Council then reviewed all the applications and approved five of the applicants for appointment to the initial committee. Those five inaugural committee members, serving staggered 2 year terms were:

John Lloyd, Chair
Kristen West, Vice-Chair
Scott Bradstreet
Dawn DeVolder
Monty Goddard

Committee Meeting Dates for FY 2013-14 (July 1, 2013 through June 30, 2014), per section F-1 of Exhibit A of City Resolution No. 2013-05, *"The Committee shall conduct at least four meetings a year."* At the Parks Citizens Oversight Meeting of February 28, 2013, the committee, during discussion of item # 2.1, approved a schedule of meetings which would regularly occur on the fourth Thursday following the end of each quarter of the fiscal year. All meetings would be held at City Hall and start at 6:30 p.m. Specifically, the scheduled regular meeting dates for FY 2013-14 meetings were:

- July 25, 2013
- October 24, 2013
- January 23, 2014
- April 24, 2014

As three seats on the inaugural committee were termed out, the City Council thanked Scott Bradstreet, John Lloyd and Kristen West for their service on the committee and appointed Scott Bradstreet, Kathleen Bundy and Jamie Johnson for a full two year term.

Background of Parks in Wildomar

In 1948, the Ortega Trails, Recreation and Park District (park district), under the original name of Lake Elsinore Recreation, Parks and Parkway District, was formed as an independent special district in Riverside County (county). The purpose of the park district was to bring Lake Elsinore under public ownership, which it did in the 1950s, and to manage the lake. Ultimately, the focus of the park district changed from lake management to developing recreational opportunities and facilities available to the community around the lake. A board of directors, which consisted of five members elected at large who served four-year staggered terms, governed the park district. Although the county had no oversight authority or responsibility for the park district, the park district could direct the county to collect assessments it levied.

In July 1987, the county board of supervisors (supervisors) authorized the park district to use the powers of the State's Quimby Act. The Quimby Act requires developers to provide either land or fees to develop new parks or rehabilitate existing parks within the park district. The supervisors granted this authority to the park district and required by ordinance that it submit a Community Park and Recreation Plan (master plan) within one year. The park district met this requirement, and the supervisors approved the master plan in September 1988. During late 1989 and early 1990, the Wildomar area adjacent to the park district began to develop and show a need for parks and recreation. Consequently, the park district's board of directors (board) proposed annexing the Wildomar area. In 1991, the Local Agency Formation Commission (LAFCO) certified both the annexation of the Wildomar area and the detachment of the City of Lake Elsinore from the park district.

With the authority to approve or disapprove proposals for the formation of cities and special districts and for other changes in jurisdiction or organization of local governmental agencies, the LAFCO is responsible for coordinating logical and timely changes in local governmental boundaries. The annexation of the Wildomar area and the detachment of the City of Lake Elsinore resulted in a significant change in the park district's physical boundaries. In addition, according to the LAFCO analysis, the detachment eliminated 59 percent of the park district's primary source of revenue—the portion of property taxes related to the properties in the City of Lake Elsinore.

With the change in funding sources, the park district formed the Wildomar assessment district to cover the costs of the addition of the Wildomar area and later formed the Ortega Trails assessment district to assess all property in the park district. Through fiscal year 1996–97, the park district adopted resolutions and, according to the Resolutions, appropriately obtained engineers' reports and held public hearings—key procedures required by statute to form an assessment district and to renew an assessment.

However, the park district may have acted inappropriately when it did not seek voter approval of the Wildomar assessment following the passage of the proposition 218 in 1996. With some exceptions, such as when assessments are used to repay bonded indebtedness, the proposition requires that voters approve certain existing, new, or increased assessments. In response to the proposition, the park district discontinued levying its Ortega Trail assessment. However, it continued collecting the Wildomar assessment, believing that the assessment was exempt from the requirements of the proposition because the park district primarily used it to repay an outstanding debt. Unfortunately, the park district either did not obtain or did not retain a formal legal opinion substantiating its belief. Consequently, questions remain regarding whether the Wildomar assessment was exempt and, if not, what should be done with the roughly \$300,000 in Wildomar assessments collected after July 1, 1997, when the Proposition went into effect.

Although the park district did not seek voter approval of the Wildomar assessment when the proposition became effective in 1997, concerned residents obtained the necessary signatures to place it on the ballot. In March 2000—more than three years after the proposition passed—Wildomar area residents voted to discontinue this assessment.

With the loss of the funding source, the park district was dissolved in February 2000. The county, by law, became responsible for winding up its affairs and took custody of its assets and liabilities. The county board of supervisors directed the county to use park district assets, not county assets, to pay the district's debts.

On August 29, 2006, a public hearing was held to receive all testimony regarding the formation of Wildomar Landscape Maintenance District 2006-1. After closing the public hearing, the County Board directed the Executive Director of the Economic Development Agency or designee to tally the assessment ballots that had been received prior to the close of the hearing. The assessment ballots were tabulated on August 30, 2006, at 10:00 a.m. at the office of EDA Administration, 1157 Spruce Street, Riverside, CA 92507. The tabulation showed that votes representing 2,012 parcels out of a possible 6,858 parcels were cast, and that 1,121 votes (or 55.72%) were cast in favor of the formation of Wildomar Landscape Maintenance District 2006-1 and the levy and enrollment of the special assessment. The proposed budget for fiscal year 2006-07 for Wildomar LMD 2006-1 was \$192,415 based on an assessment for fiscal year 2006-07 within Wildomar LMD 2006-1 of \$28 per parcel or equivalent dwelling unit which would increase to \$45 per parcel or equivalent dwelling unit upon completion of Wildomar Park East, a planned new ten (10) acre park within the District. Adoption of County Resolution No. 2006-375 confirmed the assessment levy as indicated in the Engineer's Report for fiscal year 2006-07 for Wildomar Landscape Maintenance District 2006-1 and ordered the placement of the annual assessment on the County's Assessment Roll for fiscal year 2006-07. With the park funding in place, the County rebuilt the parks and re-opened them.

With the City of Wildomar incorporating July 1, 2008, the transition of the Parks from County operation and control to the City was completed July 1, 2009. Shortly after the parks revenues and costs of operation were transferred to the City, an appeal of an on-going lawsuit between the County and a resident of Wildomar regarding the \$28 per parcel assessment funding source of the parks was decided. On Wednesday, May 26, 2010, the California Court of Appeals ruled against the County of Riverside finding an improper establishment of the assessment district that pays for the operating and maintenance costs of Wildomar's parks.

With the loss of this funding source, the fiscal impacts of the Great Recession on the City's General Fund and the taking by Governor Brown of 100% of the City's Motor Vehicle License Fee revenues, there was no fiscal choice but to once again, close the parks. Community volunteer groups kept one of the parks somewhat operational but by the end of the year, those efforts receded.

The parks remained closed until April 12, 2014 when the fiscal effects of Measure Z were realized. Measure Z includes all parcels of the City, except those that are exempt from the assessment due to governmental or other property tax exempt ownership status, participating in the \$28 annual assessment. It is the primary source used to fund the operations, maintenance and services of the City parks. Given the current fiscal condition imposed on the City by the State of California, without Measure Z funding, the parks operations would not be possible.

Park Services Highlights

As this was the first year of funding for park maintenance and services in over 3 years, the focus was on rehabilitating the parks with a planned re-opening in the Spring of 2014. The amount of services will transition in future years from rebuilding the parks to conducting more recreational services for the community. The following are some of the public events and notable achievements from the first year of operations.

- **Great Day of Service;** Tom Pilkington of the local Methodist Church presented a concept program at the publicly noticed meeting of the Wildomar Parks Subcommittee on May 1, 2013. This program was designed to repair and rehabilitate the Wildomar City Parks which had been closed and un-kept for almost three years. The program for the Great Day of Service at the three Wildomar parks included over 450 volunteers, donations and contributions of materials from local suppliers estimated at over \$50,000 including \$27,330 cash which was used to rehabilitate the parks on Saturday October 26, 2013. Improvement projects included, repairing field turf, re-establishing shrubs and trees using drought tolerant materials, in compliance with redesigned planting plans designed to increase water conservation.
- **Breakfast with Santa** event was conducted at the Fire Station on Gruwell Street. Over 250 guests participated in the event. Total net revenues were \$1,109.63.
- **“Bark at the Park”** event was conducted at Marna O’Brien and Windsong Parks on a cool Saturday morning in January 2014. This rehab event was focused on spreading several types of ground cover bark in the shrub and playground areas of the two parks (Regency- Heritage Park was still undergoing pre-bark rehab efforts). Over 50 volunteers were on hand to help spread 510 cubic yards of bark that was delivered by Recycled Wood Products at a cost of \$10,530.00.
- During the week of March 18, 2014, the turf areas at **Windsong** and **Marna O’Brien** Parks started to become a little greener as the Creative Hydroseed Company sprayed the areas with a mixture of rye and Bermuda grass seeds (technically called OreGro Sports Mix 2i). Creative Hydroseed was the lowest most responsible bidder at 4.7 cents per square foot for spraying 226,106 square feet at the parks (\$10,626.99 total cost).
- Two Boy Scouts undertook Eagle Scout projects at the parks. At Regency- Heritage, Scout Michael Ames started the reconstruction of the **Dog Park** play area and at Marna O’Brien; Riley Olsen constructed the **Tile Wall** which is made up from tiles painted by Parks contributors.

- April 12, 2014 the City held a combination **Re-Opening of the Parks** ceremony and the annual **Egg Hunt** at Marna O'Brien Park. The events were well attended with over 1,000 participants. A total of 6,000 "eggs" were used in the events for children of all ages.
- On Saturday May 3, 2014 "**Star Gazing**" Night was held at Marna O'Brien park. Participants enjoyed viewing the stars through the telescopes provided by the local astronomy association. The event was attended with over 150 participants and provided staff with an experience of providing evening activities at the park.
- The annual **BBQ** was held at Marna O'Brien on Saturday May 24, 2014. This year's event was scaled down to four vendors in an effort to accommodate the BBQ professionals tour schedule and possible conflicts. The event was well attended with residents who enjoyed the musical entertainment, vendors and BBQ tastings. Experiences from this event will benefit next year's event as the scale of vendors will be increased and full park utilization will be needed.
- Park rehab activities at **Regency Heritage** park sustained significant damage to the new plantings during subsequent rain events. The park is part of the County flood control system and acts as a storm channel and was inundated with debris which has hampered the park's timely restoration.

Measure Z's Oversight and Advisory Committee Member Comments

Consistent with the requirements of City of Wildomar Municipal Code 3.18.040 – Annual Report, the following are comments from the Committee (presiding at 6-30-2014) regarding “(a) the amount of funds collected and expended, and (b) the status of the community park and community park facilities, programs and services funded by the tax proceeds raised pursuant to this chapter, including the costs of staff, utilities, materials, contract services and other items related to the repair and maintenance of community parks and community park facilities.”

1. WERE MEASURE Z FUNDS COLLECTED AND EXPENDED AS REQUIRED BY ORDINANCE 71 (Municipal Code 3.18)? IF YES EXPLAIN, IF NO EXPLAIN.

Committee Chair Scott Bradstreet;

“Yes”

Committee Vice-Chair Dawn DeVolder;

“Yes”

Committee Member Monty Goddard;

“Yes”

Committee Member Jamie Johnson;

Yes, I believe the fund have been used appropriately, as the parks have been improved and have been minimally maintained

2. STATUS OF COMMUNITY PARK AND COMMUNITY PARK FACILITIES:

Committee Chair Scott Bradstreet;

Community parks and their facilities have improved significantly over the past year. All three of the existing community parks have been renovated and are moving toward better quality to the City's residents. The overall condition of the parks is good. However, there are some improvements to be made. The following is the status and recommended improvements by park.

Windsong Park: Overall, the park is clean and well-kept, free of trash, debris, and graffiti. All shade structures, play equipments, and site furnishings are clean and in good repair. The turf is in good condition, but has some signs of gophers and needs additional weed eradication. Most of the trees in the park are pruned properly, staked where needed, and in a healthy condition. The Deer grass along the park frontage has established well, creating a nice park entry mixed with the boulders. An area of needed improvement is the shrubs and ground covers. There are several areas where the plants were not able to establish, possibly due installation timing, foot traffic, or just mortality. These areas need to be replanted. It would be best if they were replanted prior to Spring 2015. See Marna O'Brien Park below for Replanting Program recommendations.

Marna O'Brien Park: This park is also in a clean and well-kept state, free of trash, debris, and graffiti. All shade structures, play equipments, and site furnishings are clean and in good repair. The turf for this park at one time was overcome with broadleaf weeds to the point of having deep root structure under the turf.

The turf has recovered significantly and with some additional weed eradication over the next year should be back to a level it should be. There are some heavy wear areas where the turf has died. Irrigation should be checked and seeding done for these areas. Most of the trees in the park are pruned properly, staked where needed, and in a healthy condition. This park needs additional planting due to the loss of shrubs and groundcover. The perennial shrubs, particularly the Sage and the Rush grass have not survived well. The Crape Myrtles for this park have had inconsistent growth and mortality. The Acacia, Deer grass, Rockrose, Coyote Brush, and Chitalpa Trees have done well and should be used further. Many shrubs have not survived in perimeter planters, parking lot islands, and the street frontage swale. In addition, there are large areas where there is bark mulch only. It would be best if a Replanting Program was instituted to replace the dead material. For large flat areas of high traffic and parking finger islands, rock cobble could be installed. Flat planting areas should be replanted with Acacia redolens and Baccharis 'Pigeon Point' (Coyote Brush). Planters needing tall shrubs should be planted with Muhlenbergia rigens (Deergrass) and durable woody shrubs, not perennials. Each of these shrubs performs well and grow quickly when planted from one gallon

Regency Heritage Park: Overall, the park is clean and well-kept, free of trash, debris, and graffiti. All shade structures, play equipments, and site furnishings are clean and in good repair. The turf is not present. If turf is intended to be at this park, it needs to be reseeded. Some of the new trees in the park need to be properly staked with lodge pole pine stakes and have the nursery stakes removed. Established trees are pruned properly, staked where needed, and in a healthy condition. There are several areas where the plants were not able to establish, possibly due installation timing, foot traffic, or just mortality. There are also areas that appear to not have been planted during the renovations last year. It would be best if these areas were replanted prior to Spring 2015. See Marna O'Brien Park above for Replanting Program recommendations.

Committee Member Kathleen A. Bundy;

Great Day of Service was a huge success. Opening Day was enjoyed by the community. Plants are surviving and looking good. Play equipment is maintained.

Committee Vice-Chair Dawn DeVolder;

On July 24, 2014, I visited each of our three city parks: Heritage Park, Marna O'Brien Park and Windsong Park. During this visit I walked throughout each park, and noted the results of the expenditures of funds from Measure Z, and donated materials and labor through the Great Day of Service.

At Regency Heritage, I entered the park using the entrance off of Trailwood Ct., adjacent to William Collier Elementary. The entrance to the park was lined with weeds and overgrowth from the elementary school. Upon entering the park itself, I noted that many of the plants that had been planted during the great day of service were dead. The existing plants seemed dry and the soil appeared to be very dry, as though it was not being watered. There were two trash cans missing from the trash receptacles. The dog park had a number of tall weeds growing around the periphery. As I walked the length of the park, I noted that the park looked very similar to how it looked prior to the rehabilitation work generated through Measure Z. The play equipment was not in good condition, and I noted some breakage.

At Marna O'Brien I noted that the grass area, which had been covered with Hydro seed, had extensive weeds and dry spots. As I walked I observe sprinklers that needed adjustment, as they were watering the sidewalk rather than the grass area. There were tall weeds growing in the ball field dugouts. Some of the landscape in the back of the park appeared dry and in need of water.

The women's restroom had toilet tissue and what appeared to be human waste on the floor of two toilet stalls. My husband looked into the men's restroom and stated that all appeared in order.

At Windsong Park, I noted that the grass appeared green and in fairly good condition. I was able to access the park through the north gate, as the south gate was locked. The gate appeared to need adjustment. The landscape at the park appeared adequately healthy.

In the grassy area there were patched areas that crossed from the back of the park to the gazebo. New electrical outlets suggested that they had just been wired, and the patching was the result of burying the wire. The outlets did not appear to be weatherproof, exterior outlets. The tables were still missing from the gazebo area.

The expenditure of Measure Z funds in the fiscal year 2013-2014 has resulted in only a partial rehabilitation of all three parks. Heritage Regency will require extensive further repair and maintenance. The results of hydro seeding at Marna O'Brien was disappointing, and it appeared that no herbicide was used to control weed growth. Both of these parks showed signs of neglect.

Committee Member Monty Goddard:

Windsong Park is in the best shape of the three parks. It is 85% restored to its former peak condition. It needs replacement of dead/missing bedding plants and trees. It needs some weeding and reseeding of the turf, and some adjusting of irrigation coverage. It needs the replacement of the picnic tables at one of the two front gazebos. It needs used charcoal receptacles at the BBQs. It needs proper repairs to the fence at the rear of the park. It needs the "recycled" water signage and mounting posts repaired or replaced. It needs the weeds killed in the concrete joints at the rear gazebo and the missing "grout" replaced in the concrete joints through out the park. It needs "doggy bag" dispensers and leash law signage, similar to those existing at the other two parks, installed at both park entrances. It needs the hours of operation and park rules temporary signage replaced with permanent signage. It needs the playground area brought up to "code".

Marna O'Brien is restored to 65% of its former peak condition. It needs replacement of dead/missing bedding plants, trees including the ivy/vines along large sections of the parks perimeter block wall. About 50% of the turf is mass weeds or exposed soil. It needs major weeding and reseeding. It needs significant adjusting of irrigation coverage. The irrigation booster pump needs to be made operational to facilitate thorough irrigation coverage. It needs the ball field seating railing repaired. It needs replacement of the deteriorated or missing basketball nets. It needs a trash can placed in one of the trash can receptacles. It needs used charcoal receptacles at the BBQs. It needs the two homemade plastic pail light post bases replaced with the original equipment equivalent. It needs the hours of operation and park rules temporary signage replaced with permanent signage. It needs the playground area brought up to "code". The water fountain near the basketball courts needs to be made operational. The one at the snack bar/restroom complex needs maintenance/adjusting. The entire snack bar/restroom complex needs attention to include; painting of the buildings doors, repairing or replacing all four downspouts at the breezeway, repainting the exposed wood of the breezeway, replacing missing electric outlet covers, repairing the plastic light covers, painting or covering the mastic where the County had a plaque mounted, and repairing the community bulletin board. The entire area surrounding the water tank needs TLC. This is the "entrance" to Wildomar's "crown jewel". A little paint, some attractive plants and replacement of the rock under the tank, much of which ends up on the roof of the snack bar/restroom complex, with mulch are needed.

Regency-Heritage Park is in the worst shape of the three parks. It is 20% restored to its former peak condition. It needs nearly all new plants and trees. It has no turf. Its irrigation system is in need of major repair. It needs replacement of the deteriorated or missing basketball nets. It needs one of the basketball backboards repaired or replaced. It needs trash cans placed in two of the trash can receptacles at the dog park side of the park. It needs the two to three foot high weeds removed throughout the dog park. It needs one of the benches bolted down. It needs the holes in the fence at the park entrance repaired and adjacent graffiti removed. A little black paint needs to be applied to the gate and gate posts at the park entrance as well as at the entrance to the dog park.

Missing BBQ needs to be replaced or the mounting post removed. It needs used charcoal receptacles at the BBQs. It needs the hours of operation and park rules temporary signage replaced with permanent signage. It needs the playground area brought up to "code". It needs the bridge railing at the crossing of the cobblestone channel at the center entrance to the park repaired.

Committee Member Jamie Johnson;

I believe that the parks have been maintained minimally there is still some work to be done to keep the maintenance up and the parks cleaned

3. STATUS OF PROGRAMS AND SERVICES:

Committee Chair Scott Bradstreet;

Programs and services have continued to add value to life in Wildomar. Anticipating further expansion of programs and services as the City grows.

Committee Vice-Chair Dawn DeVolder;

The City has been adding new programs and services, and it is my hope that they will continue to do so. Residents of Wildomar deserve well run parks and recreation services.

Committee Member Kathleen A. Bundy;

Baseball and Soccer Fields and walking paths in Parks are maintained. Restrooms and Graffiti are cleaned up appropriately.

Committee Member Jamie Johnson;

I have seen many program and services for the parks since they have been opened

4. COMMENTS/CONCERNS:

Committee Chair Scott Bradstreet

The primary concern is whether the residents are getting the parks the Measure Z Funds are supporting. It is clear that the Measure Z Funds are being used properly for maintenance. Due to the amount of shrubs and groundcovers needed to bring the parks into the proper level of quality for the residents, it would appear that an additional source of funds will need to be considered. It's possible that the City could solicit a group of volunteers to replant one gallon shrubs to save cost. It is recommended that Council request staff to create a Replanting Program that could be executed over the next year.

Committee Vice-Chair Dawn DeVolder;

While I believe that all expenditures during this fiscal period are in accordance with Measure Z, I continue to have concerns about whether the costs of staff and temporary personnel are cost-effective. It is important to continually compare the cost of contracting outside landscaping services with the cost of using city staff and temporary staffing agencies. In addition, it is important to consider the condition of the parks, given the staffing costs, in order to determine if outsourcing might be a more effective option given the costs, and the potential for adequately maintained landscaping at each park location.

Committee Member Kathleen A. Bundy

I was sworn in for this committee on July 24, 2014.

Committee Member Monty Goddard;

The volunteer labor, material and plants reduced related expenditures of Measure Z funds. Inadequate monitoring, maintenance, and timely repair of the irrigation systems resulted in a high rate of mortality for the newly planted shrubs, groundcover, and hydro-seeded turf at the parks.

The parks' facilities need to be 100% before any significant funding is diverted to programs and services. Hire a professional to get the playgrounds, park turf, plantings, and irrigation systems up to snuff. Establish a checklist of the deficiencies identified above, establish a timeline, and monitor/inspect progress on their elimination. Regency-Heritage Park is a concern. Before any significant funding is expended on it, a long term plan/layout needs to be developed and approved. Because of the high electricity charges at Marna O'Brien a review of the cost to operate the ball field lights need to be conducted and the fees charged to those using the fields after dark should be adjusted accordingly. LAST THOUGHT: This report needs to be TIMELY! These four items (Committee Member's Comments) need to be answered and reported to the City Council at the August City Council meeting, with the caveat that Measure Z Committee Member's inputs on item 1 and 4 are subject to amendment once the reporting year's financials are finalized/audited.

Committee Member Jamie Johnson;

It is my hopes that the parks will be maintained on a daily basis, keeping them clean and safe for our community. I think that there should be more care for the grass, shrubs and trees. The parks should also be able to bring in money from Wildomar soccer, baseball and any other league sports. The dog parks must be maintained daily, there needs to be proper place to dispose of animal droppings.

Financial Information

Budgeting and Reviews

The City of Wildomar held a Budget Workshop on March 20, 2013, to give an overview of the City's finances and gather input from residents for use in preparing the City's first biennial budget. At the June 26, 2013 City Council Meeting, a public hearing was conducted in which the City Council reviewed, discussed and adopted by Resolution number 2013-26 the City budgets which included the Measure Z budgets (City Fund Number 255) for Fiscal Years 2013-14 and 2014-15. Consistent with City administrative practice, these budgets were reviewed, discussed and amended, as needed, during the quarterly City-wide Budget Review public hearings. Quarterly reviews were also conducted at the Oversight and Advisory Committee meetings and the quarterly financial reports are posted on the City's website under the Parks section (www.cityofwildomar.org.)

The budget documents were prepared with consideration to this being the initial year of Parks funding, the parks facility needs after over two years of minimal maintenance and potential recreation activities to be conducted at the facilities. As this was the City's first biennial budget and the first Measure Z budget for Parks, conservative estimates were used to provide for the anticipated park restoration the unknowns which may require immediate attention. Additionally, as the initial year of the Measure Z budget concluded, a review of the expenditures and revenues provided the needed history on which to base budget revisions and amend the second year Measure Z budget.

Annual Financial Summary

Total appropriations for FY 2013-14 were \$306,600 and actual expenditures were \$312,976. Total revenues for FY 2013-14 were initially budgeted at \$343,200 and then increased to \$371,200 due to Great Day of Service donations. This compares to the actual revenues of \$345,553 or 93 percent of the revised budget. The fund balance at June 30 2014 was budgeted at \$64,600 as compared to the actual fund balance of \$32,557 or 10% of expenditures.

Revenue Highlights

At the completion of the first year of activity in the Measure Z fund number 255, actual revenues were \$25,647.09 under the revised budget of \$371,200.00. This is primarily due to the Special Assessment revenue account (\$28.00 parcel assessment) as the budget was based on a higher number of parcels paying the assessment. Of the total 12,903 parcels in the City only 12,194 were eligible to participate in the program compared to a budgeted amount of 12,257 parcels. The difference is the number of parcels that are exempt from the assessment due to governmental or other property tax exempt ownership status.

Revenue Category	Budget	Actual	Variance Fav (Unfav)
255-3320 -Special Event	\$ 1,600.00	\$ 1,109.63	(\$ 490.37)
255-3550 - Special Assessment	343,200.00	317,112.82	(26,087.18)
255-3855 – GDS Park Rehab	26,400.00	27,330.46	930.46
Total	\$ 371,200.00	\$ 345,552.91	(\$ 25,647.09)

Additionally, of the 12,194 assessed parcels, 594 parcels (4.57%) were delinquent in the timely payment of this assessment. This rate of delinquency is reasonable given the current economic conditions of southwest Riverside County and these delinquencies will be recovered in the future. The Great Day of Service Park Rehab revenues of \$27,330 are due to one-time donations from the businesses and community partners who sponsored the rehab event at all three parks on October 26, 2014. The Special Event revenues reflect the Breakfast with Santa event wherein the City partnered with the Rotary Club. The total net revenues for the event were \$1,109.63.

Expenditure Highlights

Expenditure Activity	Budget	Actual	Variance Fav (Unfav)
255-410-4610 – Community Services - Admin.	\$ 117,100.00	\$ 102,745.00	\$ 14,355.00
255-410-4611 -- Marna O'Brien Park	114,700.00	140,412.00	(25,712.00)
255-410-4612 – Regency Heritage Park	42,500.00	45,301.00	(2,801.00)
255-410-4613 – Windsong Park	32,300.00	24,518.00	7,782.00
Total	\$ 306,600.00	\$ 312,976.00	\$ (6,376.00)

In accordance with the reporting requirements of Measure Z, the following are the expenditures by cost center within the Measure Z fund (number 255) as of June 30, 2014. During the first 12 months of this fund the majority of funds were spent on rehab and repair efforts and materials for the parks in comparison to funds spent on recreation programs and events. This mix of expenditures will change when the park facility conditions are up to acceptable levels of service.

The Wildomar Community Services Department oversees 15 acres of improved park land and operates 3 parks and recreation facilities. The Department is comprised of four areas: Community Services - Administration, Marna O'Brien Park, Regency Heritage Park and Windsong Park. The following provides further information on the fund balance sheet, each of the functional areas as well as their related expenses, in summary by account and in detail by type of vendor or service per account.

Measure Z FY 2013-14 Revenues and Expenditures

Revenues

	Budget	Actual	Variance	Percent
Special Events	\$ 1,600	\$ 1,110	\$ 490	69%
Special Assessment	343,200	317,113	26,087	92%
Great Day of Service	26,400	27,330	(930)	104%
Total Revenues	\$ 371,200	\$ 345,553	\$ 25,647	93%

Expenditures

Admin	\$ 117,100	\$ 102,745	\$ 14,355	88%
Marna	114,700	140,412	(25,712)	122%
Heritage	42,500	45,301	(2,801)	107%
Windsong	32,300	24,518	7,782	76%
Total Expenses	\$ 306,600	\$ 312,976	\$ (6,376)	102%

Fund Balance	\$ 64,600	\$ 32,577	\$ 32,023	50%
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Community Services- Administration

Park & Recreation Administration is provided by the Community Services Department which is located at City Hall. Administrative staff consists of the City Manager/Interim Parks & Recreation Manager, City Clerk/Public Information Specialist, Administrative Analyst/Event Coordinator, Office Assistant, Senior Accountant and Park Operations staff. Administrative staff provides customer service and information, issues facility reservations, and oversees all other department business activities. The public information specialist is responsible for communicating with the public and promoting departmental activities through the media. The overall administrative costs were significant this year as there were many one-time activities and expenses that were incurred due to the establishment of Parks and Recreation programs, Committees and planning for the Great Day of Service Volunteer Project which included 3 weed spraying weekends at the parks, a full week of weed and debris removal, ordering of plants and materials and planning the opening day ceremonies.

CITY OF WILDOMAR
Annual Expenditure Reporting-Summary
Fiscal Year July 1, 2013 - June 30, 2014

255 - Measure Z Park

EXPENDITURES	BUDGET	EXPENDITURES	VARIANCE FAV<UNFAV>	Prct Used
Community Services-ADMINISTRATION				
255-410-4610-51001 Salaries	29,500	29,682	(182)	101%
255-410-4610-51010 Overtime	6,000	3,874	2,126	65%
255-410-4610-51100 Auto Allowance	500	478	23	96%
255-410-4610-51105 Cell Phone Allowance	100	108	(8)	108%
255-410-4610-51107 Internet Allowance	100	108	(8)	108%
255-410-4610-51150 PERS Retirement	6,200	7,126	(926)	115%
255-410-4610-51160 Medicare	400	460	(60)	115%
255-410-4610-51164 SUI	200	130	70	65%
255-410-4610-51162 FUI	200	56	144	28%
255-410-4610-51200 Medical Ins.	3,500	3,703	(203)	106%
255-410-4610-51201 Dental Ins.	600	472	128	79%
255-410-4610-51202 Vision Ins.	600	90	510	15%
255-410-4610-51208 Other Ins Premium	-	-	-	0%
255-410-4610-52010 Office Supplies	1,000	400	600	40%
255-410-4610-52020 Legal Notices	-	183	(183)	0%
255-410-4610-52012 Departmental Supplies	3,000	5,388	(2,388)	180%
255-410-4610-52115 Contractual Services	49,200	37,935	11,265	77%
255-410-4610-52116 Professional Services	10,000	7,273	2,727	73%
255-410-4610-52117 Legal Services	6,000	5,279	721	88%
255-410-4610-53025 Electricity	-	-	-	0%
Total Community Services	117,100	102,745	14,355	88%

CITY OF WILDOMAR
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255 - Measure Z Park

ACCOUNT NUMBER	BUDGET	EXPENDITURE DETAIL	EXPENDITURES	BALANCE	Prct Used
255-410		General Government			
255-410-4610		Community Services			
255-410-4610-51001	Salaries	29,500.00	29,682.25	-182.25	101%
255-410-4610-51010	Overtime	6,000.00	3,874.19	2,125.81	65%
255-410-4610-51100	Auto Allowance	500.00	477.50	22.50	96%
255-410-4610-51105	Cell Phone Allowance	100.00	107.70	-7.70	108%
255-410-4610-51107	Internet Allowance	100.00	107.70	-7.70	108%
255-410-4610-51150	PERS Retirement	6,200.00	7,126.33	-926.33	115%
255-410-4610-51160	Medicare	400.00	459.88	-59.88	115%
255-410-4610-51162	FUI	200.00	55.64	144.36	28%
255-410-4610-51164	SUI	200.00	129.51	70.49	65%
255-410-4610-51200	Medical Ins.	3,500.00	3,703.49	-203.49	106%
255-410-4610-51201	Dental Ins.	600.00	472.33	127.67	79%
255-410-4610-51202	Vision Ins.	600.00	90.19	509.81	15%
255-410-4610-52010	Office Supplies	1,000.00	399.99	600.01	40%
		<i>Print Postal</i>	324.00		
		<i>Oriental Trading Company</i>	75.99		
		<i>Total</i>	<u>399.99</u>		
255-410-4610-52012	Departmental Supplies	3,000.00	5,388.54	-2,388.54	180%
		<i>4Imprints</i>	488.70		
		<i>Circle K</i>	69.76		
		<i>Eagle Rents & Supply</i>	1,001.25		
		<i>Galileoscope LLC</i>	349.00		
		<i>GDS - Stadium Pizza</i>	229.99		
		<i>GDS Supplies -Subway</i>	146.25		
		<i>GDS Supplies-Home Depot</i>	80.90		
		<i>Lowes</i>	51.74		
		<i>PetCo</i>	35.06		
		<i>Print Postal</i>	573.26		
		<i>USA Gasoline</i>	59.00		
		<i>Village Equipment Rental</i>	22.00		

ACCOUNT NUMBER	BUDGET	EXPENDITURE DETAIL	EXPENDITURES	BALANCE	Prct Used
		<i>Eagle's Mark, Eagle Graphic Creations(Brass Plaques)</i>	1,947.27		
		<i>Crop Production Services, Inc.</i>	184.39		
		<i>Petty Cash Replenishment</i>	23.19		
		<i>Big 5</i>	10.69		
		<i>Walmart</i>	116.09		
		Total	5,388.54		
255-410-4610-52020		Legal Notices	182.70	-182.70	0%
255-410-4610-52115	49,200.00	Contractual Services	37,935.15	11,264.85	77%
		<i>Interwest Consulting Services</i>	9,122.44		
		<i>MV Cheng & Associates</i>	27,741.70		
		<i>R. Johnson Accounting Services</i>	1,071.00		
			37,935.15		
255-410-4610-52116	10,000.00	Professional Services	7,272.79	2,727.21	73%
		<i>Albert Webb Consulting(Engineering Report)</i>	7,000.00		
		<i>Plimus Inc.</i>	249.17		
		<i>GODADDY.COM-WEB-Hosting</i>	23.62		
			7,272.79		
255-410-4610-52117	6,000.00	Legal Services	5,279.44	720.56	88%
		<i>Burke, Williams and Sorenson,LLP</i>	5,279.44		
			5,279.44		
Total Community Services \$ 117,100			\$ 102,745	\$ 102,745	\$ 14,355 88%

Marna O'Brien Park Operations Summary

20505 Palomar Street 9.6565 acres

The initial challenge was to make Marna O'Brien park presentable. After starting the process and assessing the immediate issues, the bigger problem became creating Marna to be functional. Not only was the park neglected from lack of any type of visible maintenance, the park lacked an overall up keep of its facility mechanics.

As the plans to refurbish Wildomar's three parks began to take motion the task of weed abatement was the first step. With the help members from of the Murrieta United Methodist Church, city staff and volunteers came together to remove the eye sore that had blemished the city for almost three years.

On August 10th 2013, Monsanto Corporation, in coordination with the Southwest Riverside County United Methodist Churches, assisted the city to take further action in controlling the weeds at all three park sites. The generous donation from the Monsanto Corporation provided the needed herbicidal agent to apply three times prior to hydro seeding the grounds.

Through the services of Laurie Levine, Landscape Architect, the Wildomar parks were taking a new look in order to address the current drought situation in southern California. Plans to remove unneeded grass areas and replace them with drought tolerant shrub gardens became the next to step towards refurbishment. With such a task on hand, temporary contract labor was needed to assist in removal of close to 900 sprinklers and replacing them with drip line that was donated by Hunter Industries.

Also with the assistance of temporary labor, the preparation for the placement of bark in the new shrub gardens was accomplished in a timely manner. Four inches of dirt were removed from all new converted garden areas in order for the bark to function as desired.

As a result of the lack of water usage at all three park locations, the valves to the irrigation system failed to operate properly. Through the donation of Hunter Industries and contract labor, 115 sprinkler valve diaphragms were replaced. In a similar manner, due to lack of scheduled maintenance, both the back flow device and irrigation booster pump failed to operate effectively. Unfortunately, the failure occurred on January 14, 2014, just a few months after the plantings occurred on the Great Day of Service (GDOS). The repair came rapidly thanks to the assistance of Morrow Plumbing. Later in the year, the irrigation booster pump also malfunctioned caused by lack of usage. The estimated \$6,000.00 pump system needed a new motor in order for the turf sprinklers to operate properly. The new \$2,300 motor (installed in October, 2014) allowed the correct pressure for the 90 newly installed Hunter turf sprinklers to function as designed. With that task completed, Marna O' Brien has the capability to effectively water all designated areas efficiently.

During the month of January the city ordered and installed the much needed bark for the newly designed shrub gardens. On Saturday January 11th, 2014, the city held the “Bark at the Parks” event. City staff, volunteers and The United Methodist Churches worked the entire Saturday spreading landscape bark in the planter areas at the parks. The monumental task of spreading 257 cubic yards could not be completed in one day by the volunteer crew and was completed shortly thereafter with the help of Inland Empire Landscape, temporary labor and the use of a bobcat from Eagle Equipment Rentals. Within that same time period, Inland Landscape and temporary labor installed the remainder of the plants left over from the GDOS.

Prior to the installation of the hydro seed that occurred in March, the dead and dry weeds needed to be scrapped off turf areas. The nearly 6 acres of turf area was drug using a six foot fence drag. Upon completion, the sprinkler system was tested for proper coverage. At that time the 90 Hunter sprinklers were installed.

Sanders Paving coordinated by PV Maintenance were able to reseal and stripe the Marna O'Brien parking lot prior to the scheduled April 12, 2014 reopening of the park. Although the park is still in need of some more rehabilitation, regular scheduled landscape and janitorial services started in April 2014.

CITY OF WILDOMAR
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255 - Measure Z Park

EXPENDITURES	BUDGET	EXPENDITURES	VARIANCE FAV<UNFAV>	Prct Used
Marna O'Brien Park				
255-410-4611-51010 Overtime	4,000	3,347	653	84%
255-410-4611-52010 Office Supplies	1,500	1,247	253	83%
255-410-4611-52012 Departmental Supplies	40,000	36,264	3,736	91%
255-410-4611-52020 Legal Notices	-	21	(21)	0%
255-410-4611-52115 Contractual Services	38,200	65,474	(27,274)	171%
255-410-4611-52116 Professional Services	-	-	-	0%
255-410-4611-53020 Telephone	500	246	254	49%
255-410-4611-53024 Solid Waste	4,000	3,638	362	91%
255-410-4611-53025 Electricity	10,500	10,241	259	98%
255-410-4611-53026 Water	16,000	19,934	(3,934)	125%
Total Marna O'Brien Park	114,700	140,412	(25,712)	122%

ACCOUNT NUMBER		BUDGET	EXPENDITURE DETAIL	EXPENDITURES	BALANCE	Prct Used
Marna O'Brien Park						
255-410-4611	O'Brien Park					
255-410-4611-51010	Overtime	4,000.00		3,347.00	653.00	84%
255-410-4611-52010	Office Supplies	1,500.00		1,246.79	253.21	83%
			<i>A&A Janitorial Services(Cleaning Supplies)</i>	1,046.27		
			<i>Lowes</i>	5.35		
			<i>Marathon Reprographics</i>	195.17		
				<u>1,246.79</u>		
255-410-4611-52012	Departmental Supplies	40,000.00		36,263.60	3,736.40	91%
			<i>GDS supplies -99 Cent Only Store</i>	31.32		
			<i>GDS supplies -Ace Hardware</i>	20.51		
			<i>Bamboo Pipeline-(Plants)</i>	3,117.45		
			<i>Chevron</i>	88.41		
			<i>County of Riverside-Environmental Health</i>	87.00		
			<i>GDS supplies purchase , Payee: Daniel Torres</i>	28.02		
			<i>GDS supplies-Dollar Tree, Inc.</i>	22.73		
			<i>Eagle Graphic Creations</i>	140.40		
			<i>GDS supplies, payee: Gary Nordquist</i>	108.62		
			<i>Green Meadows Growers LLC</i>	760.05		
			<i>L&M Fertilizer- (GDS)</i>	1,478.41		
			<i>Morrow Plumbing</i>	740.00		
			<i>Online Stores, Inc.</i>	42.95		
			<i>Paradise Garden Center(Plants)</i>	11,770.11		
			<i>Party City</i>	73.36		
			<i>Replenish Petty Cash</i>	37.22		
			<i>Print Postal</i>	81.71		
			<i>Recycled Wood Products(Playground Bark)</i>	5,431.86		
			<i>Smart&Final</i>	133.16		
			<i>Staples</i>	68.80		
			<i>SunnyBunnyEasterEggs.Com</i>	707.42		
			<i>Temecula Valley Pipe & Supply</i>	591.56		
			<i>Village Nurseries(Plants)</i>	10,702.53		
				<u>36,263.60</u>		
255-410-4611-52020	Legal Notices			20.50	-20.50	0%
			<i>County of Riverside Recorder' Office</i>	20.50		
				<u>20.50</u>		

ACCOUNT NUMBER	BUDGET	EXPENDITURE DETAIL	EXPENDITURES	BALANCE	Prct Used
Marna O'Brien Park - (Continued)					
255-410-4611-52115 Contractual Services	38,200.00		65,474.05	-27,274.05	171%
		<i>Creative Hydroseed, Inc.</i>	9,012.96		
		<i>Inland Empire Landscape Inc.(Weekly Maintenance)</i>	14,977.53		
		<i>Labor Finders</i>	988.24		
		<i>Labor Ready</i>	850.21		
		<i>Manpower Temp Services</i>	22,905.00		
		<i>Ochoa's Backflow Systems</i>	120.00		
		<i>Print Postal</i>	29.16		
		<i>Protection Rescue Security Services(Daily)</i>	585.00		
		<i>Regan Paving</i>	2,050.00		
		<i>A&A Janitorial Services(Daily Maintenance)</i>	8,744.02		
		<i>Able Tree Service</i>	400.00		
		<i>American Fence Company</i>	2,383.90		
		<i>Brian's Live Bee Removal, Service</i>	375.00		
		<i>Swank Motion Pictures</i>	822.00		
		<i>PV Maintenance, Inc.</i>	1,231.05		
			<u>65,474.07</u>		
255-410-4611-53020 Telephone	500.00		246.24	253.76	49%
		<i>Verizon</i>	246.24		
			<u>246.24</u>		
255-410-4611-53024 Solid Waste	4,000.00		3,638.34	361.66	91%
		<i>CR&R Inc.</i>	3,638.34		
			<u>3,638.34</u>		
255-410-4611-53025 Electricity	10,500.00		10,241.28	258.72	98%
		<i>Edison</i>	10,241.28		
			<u>10,241.28</u>		
255-410-4611-53026 Water	16,000.00		19,934.28	-3,934.28	125%
		<i>Elsinore Valley Municipal Water District</i>	19,934.28		
			<u>19,934.28</u>		
Total Marna O'Brien Park	114,700		140,412	-25,712	122%

Regency Heritage Park Operations Summary

20171 Autumn Oaks Place 3.26 improved acres

Having been mowed and sprayed in the same time period as the other two parks, the park unfortunately needed the removal of the dead vegetation. Its two north side slopes were difficult to address. With the use of two backhoes and two bobcats the park was cleared of all major debris.

PV Maintenance removed the shrubs that took over the dog park caused by excess of run off from a covered storm drain. With the use of temporary labor, the creek's coble stones were cleared from all settled dirt and were freed of weeds.

On the GDOS, 90% of all expected plants were installed in the park. After a storm hit Wildomar in February 2014, the majority of those plants were washed down the creek. The task of removing the large amount of dirt from the creek was again required.

In early April, the rehabilitation of the dog park was complete and replacement of the dog fence that was removed and placed at Windsong upon closure was re-installed. Also, the placement of the barn owl house on the tree trunk donated by Able Trees Service was installed. This park remains the City's greatest challenge in that it lies in a storm drain channel. The park condition is improving and it is functional, significant efforts and material is needed to restore the presentation qualities of this park. Prior to this investment, a review of this park's purpose should be made in light of the planned storm drain channel enhancements for this area as sought by Riverside County Flood Control.

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255 - Measure Z Park

EXPENDITURES	BUDGET	EXPENDITURES	VARIANCE FAV<UNFAV>	Prct Used
Regency Heritage Park				
255-410-4612-51010 Overtime	4,000	3,347	653	84%
255-410-4612-52010 Office Supplies	500	31	469	6%
255-410-4612-52012 Departmental Supplies	500	2,141	(1,641)	428%
255-410-4612-52015 Postage Mailing	-	4	(4)	0%
255-410-4612-52020 Legal Notices	100	70	31	70%
255-410-4612-52115 Contractual Services	22,900	32,017	(9,117)	140%
255-410-4612-52116 Professional Services	5,000	-	5,000	0%
255-410-4612-53024 Solid Waste	3,000	3,488	(488)	116%
255-410-4612-53025 Electricity	500	228	272	46%
255-410-4612-53026 Water	6,000	3,976	2,024	66%
Total Regency Heritage Park	42,500	45,301	(2,801)	107%

ACCOUNT NUMBER		BUDGET	EXPENDITURE DETAIL	EXPENDITURES	BALANCE	Prct Used
Regency Heritage Park						
255-410-4612-51010	Overtime	4,000.00		3,347.00	653.00	84%
255-410-4612-52010	Office Supplies	500.00		31.21	468.79	6%
			<i>Marathon Reprographics</i>	31.21		
				<u>31.21</u>		
255-410-4612-52012	Departmental Supplies	500.00		2,140.63	-1,640.63	428%
			<i>GDS cleaning supplies purchase, payee: Gary Nordquist</i>	21.95		
			<i>Temecula Valley Pipe & Supply</i>	194.18		
			<i>Print Postal</i>	93.67		
			<i>Tom Knight Trucking</i>	1,650.00		
			<i>Home Depot</i>	163.30		
			<i>Petty Cash Replenishment</i>	17.53		
				<u>2,140.63</u>		
255-410-4612-52015	Postage Mailing			3.59	-3.59	0%
255-410-4612-52020	Legal Notices	100.00	<i>Riverside County Records Office</i>	69.50	30.50	70%
				<u>69.50</u>		
255-410-4612-52115	Contractual Services	22,900.00		32,016.54	-9,116.54	140%
			<i>Inland Empire Landscape Inc.(Monthly Maintenance)</i>	3,852.00		
			<i>Labor Finders</i>	2,802.61		
			<i>Labor Ready</i>	850.22		
			<i>Ochoa's Backflow Systems</i>	40.00		
			<i>Print Postal</i>	9.72		
			<i>Protection Rescue Security, Services</i>	2,809.05		
			<i>PV Maintenance, Inc.</i>	10,753.74		
			<i>State Water Resource Control</i>	145.00		
			<i>American Fence Company, Inc.</i>	1,425.80		
			<i>A&A Janitorial Services(Daily Maintenance)</i>	560.00		
			<i>Moore Fencing Company (Dog Park)</i>	8,768.43		
				<u>32,016.54</u>		

ACCOUNT NUMBER	BUDGET	EXPENDITURE DETAIL	EXPENDITURES	BALANCE	Prct Used
Regency Heritage Park - (Continued)					
255-410-4612-52116 Professional Services	5,000.00			5,000.00	0%
255-410-4612-53024 Solid Waste	3,000.00		3,488.00	-488.00	116%
		<i>CR&R Inc.</i>	3,488.00		
			<u>3,488.00</u>		
255-410-4612-53025 Electricity	500.00		227.85	272.15	46%
		<i>Edison</i>	227.85		
			<u>227.85</u>		
255-410-4612-53026 Water	6,000.00		3,976.42	2,023.58	66%
		<i>Elsinore Valley Municipal Water District</i>	3,976.42		
			<u>3,976.42</u>	0.00	
Total Regency Heritage Park	42,500		45,301	45,301	-2,801 107%

Windsong Park Operations Summary

35459 Prairie Road 2.12 acres

Having been shut down for nearly three years, the dead vegetation and newly converted reclaimed water system became major hurdles in refurbishing Windsong Park. A clean up was scheduled with city staff and volunteers helped to remove the dead weeds and bushes from the park. The park was mowed prior to the application of an herbicidal agent. The park was sprayed twice by Monsanto in order to prep for grass installation. With the assistance of temporary labor, all trees on the park location were lifted and thinned, creating a better overall presentation to the park. Like Marna O'Brien, 4 inches of dirt were removed from former grass areas in preparation for the installation of bark.

In addition to the "Bark at the Park" event, the completion of placement of bark was provided by Inland Empire Landscape and temporary contract labor. With grass the areas free of bark piles, the future grass areas were prepared by using a backhoe to level and drag the surface.

With the installation of 60 new sprinklers donated by Hunter Industries, Elsinore Valley Municipal Water District performed a coverage test since the park has recently been converted to reclaimed water.

With the help of Inland Empire Landscape and temporary contract labor, the installation of the remaining plants from GDOS was completed. Not having any need for any additional construction/earth moving equipment at the park, the fences around the park were repaired and the park was re-opened for use on April 12, 2014. Although the park condition is improving and some minor rehabilitation is still in need, regular scheduled landscape and janitorial services started in April 2014.

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255 - Measure Z Park

EXPENDITURES	BUDGET	EXPENDITURES	VARIANCE FAV<UNFAV>	Prct Used
Windsong Park				
255-410-4613-51010 Overtime	2,000	1,673	327	84%
255-410-4613-52010 Office Supplies	1,000	31	969	3%
255-410-4613-52012 Departmental Supplies	7,500	5,291	2,209	71%
255-410-4613-52020 Legal Notices	-	21	(21)	0%
255-410-4613-52115 Contractual Services	11,800	11,168	632	95%
255-410-4613-52116 Professional Services	2,000	-	2,000	0%
255-410-4613-53024 Solid Waste	2,000	1,394	606	70%
255-410-4613-53025 Electricity	1,000	618	382	62%
255-410-4613-53026 Water	5,000	4,322	678	86%
Total Windsong Park	32,300	24,518	7,782	76%

ACCOUNT NUMBER		BUDGET	EXPENDITURE DETAIL	EXPENDITURES	BALANCE	Prct Used
Wingsong Park						
255-410-4613	Wingsong Park					
255-410-4613-51010	Overtime	2,000.00		1,673.48	326.52	84%
255-410-4613-52010	Office Supplies	1,000.00		31.22	968.78	3%
			<i>Marathon Reprographics</i>	31.22		
				<u>31.22</u>		
255-410-4613-52012	Departmental Supplies	7,500.00		5,290.74	2,209.26	71%
			<i>GDS cleaning supplies purchased, payee: Gary Nordquist</i>	21.94		
			<i>Recycled Wood Products</i>	5,098.14		
			<i>Print Postal</i>	54.66		
			<i>Amazon Market Place</i>	81.16		
			<i>Temecula Valley Pipe & Supply</i>	34.84		
				<u>5,290.74</u>		
255-410-4613-52020	Legal Notices			20.50	-20.50	0%
			<i>Riverside County Records Office</i>	20.50		
				<u>20.50</u>		
255-410-4613-52115	Contractual Services	11,800.00		11,168.22	631.78	95%
			<i>Creative Hydroseed, Inc.</i>	1,614.03		
			<i>Inland Empire Landscape, Inc.(Weekly Maintenance)</i>	4,140.00		
			<i>Labor Finders</i>	1,572.32		
			<i>Labor Ready</i>	946.15		
			<i>Print Postal</i>	29.16		
			<i>Protection Rescue Security, Services</i>	585.00		
			<i>PV Maintenance, Inc.</i>	1,881.56		
			<i>A&A Janitorial Services(Daily Maintenance)</i>	400.00		
				<u>11,168.22</u>		
255-410-4613-52116	Professional Services	2,000.00			2,000.00	0%
255-410-4613-53024	Solid Waste	2,000.00		1,393.65	606.35	70%
			<i>CR&R Inc.</i>	1,393.65		
				<u>1,393.65</u>		

ACCOUNT NUMBER	BUDGET	EXPENDITURE DETAIL	EXPENDITURES	BALANCE	Prct Used
Windsong Park - (Continued)					
255-410-4613-53025 Electricity	1,000.00		584.80	415.20	58%
		EDISON	617.92		
			<u>617.92</u>		
255-410-4613-53026 Water	5,000.00		4,321.97	678.03	86%
		Elsinore Valley Municipal Water District	4,321.97		
			<u>4,321.97</u>		
Total Windsong Park	32,300		24,518	7,815	76%

Appendices

Audited Fund Financial Statements..... Appendix A

Ordinance 71..... Appendix B

Resolution 2013-37..... Appendix C

Appendix A

Audited Fund Financial Statements

**WILDOMAR MEASURE Z PARK FUND
CITY OF WILDOMAR, CALIFORNIA**

FUND FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

WILDOMAR MEASURE Z PARK FUND
CITY OF WILDOMAR, CALIFORNIA

FUND FINANCIAL STATEMENTS

FOR THE FISCAL YEAR ENDED JUNE 30, 2014

Prepared By:
The City of Wildomar, California
Finance Department

WILDOMAR MEASURE Z PARK FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2014

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INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and Members of the City Council
City of Wildomar, California

Report on Financial Statements

We have audited the accompanying financial statements of the governmental activities and the Measure Z Park Fund, a special revenue fund of the City of Wildomar, California, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Measure Z Park Fund's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



To the Honorable Mayor and Members of the City Council
City of Wildomar, California

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the Measure Z Park Fund, as of June 30, 2014, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

As discussed in Note 1, the financial statements present only the Measure Z Park Special Revenue Fund and are not intended to present fairly the financial position and results of operations of the City of Wildomar in conformity with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 6, 2015, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance.

Brea, California
February 6, 2015

WILDOMAR MEASURE Z PARK FUND

STATEMENT OF NET POSITION
JUNE 30, 2014

	<u>Primary Government Governmental Activities</u>
Assets:	
Cash and investments	\$ 63,155
Receivables:	
Accounts	<u>8,508</u>
Total Assets	<u>71,663</u>
Liabilities:	
Accounts payable	29,991
Accrued liabilities	<u>1,411</u>
Total Liabilities	<u>31,402</u>
Net Position:	
Restricted for:	
Community development projects	<u>40,261</u>
Total Net Position	<u><u>\$ 40,261</u></u>

WILDOMAR MEASURE Z PARK FUND

STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2014

		Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Charges for Services	Operating Contributions and Grants	Capital Contributions and Grants	Governmental Activities
	Expenses				
Functions/Programs					
Primary Government:					
Governmental Activities:					
Community development	\$ 305,292	\$ -	\$ 344,443	\$ -	\$ 39,151
Total Governmental Activities	305,292	-	344,443	-	39,151
Total Primary Government	\$ 305,292	\$ -	\$ 344,443	\$ -	39,151
General Revenues:					
Other					1,110
Total General Revenues					1,110
Change in Net Position					40,261
Net Position at Beginning of Year					-
Net Position at End of Year					\$ 40,261

WILDOMAR MEASURE Z PARK FUND

BALANCE SHEET
JUNE 30, 2014

Assets:

Pooled cash and investments	\$	55,470
Receivables:		
Accounts		<u>8,508</u>
Total Assets	\$	<u>63,978</u>

Liabilities and Fund Balances:

Liabilities:

Accounts payable	\$	29,991
Accrued liabilities		<u>1,411</u>
Total Liabilities		<u>31,402</u>

Fund Balances:

Restricted for:

Community development projects		<u>32,576</u>
Total Fund Balances		<u>32,576</u>

Total Liabilities and Fund Balances	\$	<u>63,978</u>
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WILDOMAR MEASURE Z PARK FUND

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
JUNE 30, 2014

Fund balances of governmental funds	\$ 40,261
Net Position of governmental activities	\$ 40,261

WILDOMAR MEASURE Z PARK FUND

**STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
YEAR ENDED JUNE 30, 2014**

Revenues:

Intergovernmental	\$ 344,443
Miscellaneous	1,110

Total Revenues	345,553
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Expenditures:

Current:

Community development	312,977
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Total Expenditures	312,977
---------------------------	----------------

Excess (Deficiency) of Revenues Over (Under) Expenditures	32,576
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Fund Balances, Beginning of Year	-
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Fund Balances, End of Year	\$ 32,576
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WILDOMAR MEASURE Z PARK FUND

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2014**

Net change in fund balances - total governmental funds	<u>\$ 40,261</u>
Change in net position of governmental activities	<u><u>\$ 40,261</u></u>

WILDOMAR MEASURE Z PARK FUND

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2014

Note 1: Summary of Significant Accounting Policies

a. Description of the Reporting Entity

The Wildomar Measure Z Park Fund was established on November 6, 2012, pursuant to voter-approved annual parcel assessment to assist in the funding of park operations and related activities. On February 13, 2013, the City Council approved Resolution 2013-05 establishing the Measure Z Oversight and Advisory Committee and appointing 5 residents as committee members.

The Measure Z Park Fund is included as a special revenue fund of the City of Wildomar (City) and, accordingly, the accompanying fund financial statements are included as a special revenue fund of the basic financial statements prepared by the City. The accompanying financial statements are intended to reflect the financial position of operations for the Measure Z Park Fund only and do not purport to, and do not, present the financial position of the City of Wildomar, California. Separate financial statements are prepared for the City of Wildomar, and may be obtained from the City.

b. Government-Wide and Fund Financial Statements

The Measure Z Park Fund's financial statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Government Accounting Standards Board is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the United States of America.

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the fund. Governmental activities are normally supported by taxes and intergovernmental revenues.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include: 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

c. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2014

Note 1: Summary of Significant Accounting Policies (Continued)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose the government considers revenues to be available if they are collected within 90 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

d. Assets, Liabilities and Net Position or Equity

Cash and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. For financial statement presentation purposes, cash and cash equivalents are shown as both restricted and unrestricted cash and investments in the governmental funds.

Investments are reported at fair value. The City's policy is generally to hold investments until maturity or until fair values equal or exceed cost. The State Treasurer's Investment Pool operates in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All trade and property tax receivables are shown net of an allowance for uncollectibles.

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks and similar items), are reported in the governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of three years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2014

Note 1: Summary of Significant Accounting Policies (Continued)

In accordance with GASB Statement No. 34, the City has reported all general infrastructure assets.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, equipment, and infrastructure are depreciated using the straight-line, half-year convention method over the following estimated useful lives:

Assets	Years
Building and improvements	10-30
Equipment and furniture	3-20
Vehicles	5-10
Infrastructure	10-50
Software	5-10

Compensated Absences

Vacation pay is payable to employees at the time a vacation is taken or upon termination of employment. The maximum number of vacation days an employee can accrue is 40 days. A maximum of five vacation days per year may be converted to compensation.

Sick leave is payable when an employee is unable to work because of illness. Sick leave is convertible to vacation at the rate of ten (10) days of sick leave to one (1) day of vacation.

The liability for compensated absences will be paid in future years from the General Fund.

Fund Equity

In the fund financial statements, government funds report the following fund balance classification:

Nonspendable include amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted include amounts that are constrained on the use of resources by either (a) external creditors, grantors, contributors, or laws of regulations of other governments or (b) by law through constitutional provisions or enabling legislation. The Measure Z fund balance is recorded as restricted as of June 30, 2014.

Committed include amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest authority, the City Council. The formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution. There was no committed amount as of June 30, 2014.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)
JUNE 30, 2014

Note 1: Summary of Significant Accounting Policies (Continued)

Assigned include amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. The City Manager is authorized to assign amounts to a specific purpose, which was established by the governing body in Resolution No. 2011-32 approved on June 21, 2011. There was no assigned amount as of June 30, 2014.

Unassigned include the residual amounts that have not been restricted, committed, or assigned to specific purposes.

Net position flow assumption

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund balance flow assumption

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the City's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

Functional Classifications

Expenditures of the governmental funds are classified by function. Functional classifications are defined as General Government which includes legislative activities, City Clerk, City Attorney, City Manager as well as management or supportive services across more than one functional area.

Note 2: Cash and Investments

As of June 30, 2014, cash and investments were reported in the accompanying financial statements as follows:

Governmental Activities	<u>\$ 63,155</u>
-------------------------	------------------

The Measure Z Park Fund is pooled with the City of Wildomar's cash and investments in order to generate optimum interest income. The information required by GASB Statement No. 40 related to authorized investments, credit risk, etc. is available in the comprehensive annual financial report of the City.

WILDOMAR MEASURE Z PARK FUND

REQUIRED SUPPLEMENTARY INFORMATION JUNE 30, 2014

Budgetary Comparison Information

General Budget Policies

The City Council approves each year's budget prior to the beginning of the new fiscal year. Public hearings are conducted prior to its adoption by the Council. Supplemental appropriations, where required during the period, are also approved by the Council. In most cases, expenditures may not exceed appropriations at the function level. At fiscal year-end, all operating budget appropriations lapse.

Encumbrances

Encumbrances are estimations of costs related to unperformed contracts for goods and services. These commitments are recorded for budgetary control purposes in the fund. Encumbrances represent the estimated amount of the expenditure ultimately to result if unperformed contracts in process at year-end are completed. They do not constitute expenditures or estimated liabilities.

Budget Basis of Accounting

Budgets for governmental funds are adopted on a basis consistent with generally accepted accounting principles (GAAP).

WILDOMARY MEASURE Z PARK FUND FINANCIAL STATEMENTS

BUDGETARY COMPARISON SCHEDULE
YEAR ENDED JUNE 30, 2014

	Budget Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Budgetary Fund Balance, July 1	\$ -	\$ -	\$ -	\$ -
Resources (Inflows):				
Intergovernmental	343,200	369,600	344,443	(25,157)
Miscellaneous	-	1,600	1,110	(490)
Amounts Available for Appropriations	343,200	371,200	345,553	(25,647)
Charges to Appropriations (Outflow):				
Community services	306,600	306,600	312,977	(6,377)
Total Charges to Appropriations	306,600	306,600	312,977	(6,377)
Budgetary Fund Balance, June 30	\$ 36,600	\$ 64,600	\$ 32,576	\$ (32,024)

Appendix B

Ordinance 71

ORDINANCE NO. 71
AN ORDINANCE OF THE CITY OF WILDOMAR,
CALIFORNIA, ADDING A NEW CHAPTER 3.18 TO THE
WILDOMAR MUNICIPAL CODE AUTHORIZING A
SPECIAL TAX TO PROVIDE FUNDING FOR WILDOMAR
COMMUNITY PARKS AND COMMUNITY PARK RELATED
FACILITIES, PROGRAMS AND SERVICES

The people of the City of Wildomar do ordain as follows:

SECTION 1. ADDITION OF CHAPTER 3.18. A new chapter 3.18 entitled "Save Wildomar Community Parks Funding Measure" is hereby added to Title 3 "Revenue and Finance" of the Wildomar Municipal Code, and shall read as follows:

**"Chapter 3.18 – SAVE WILDOMAR COMMUNITY
PARKS FUNDING MEASURE**

3.18.010 – Authority to Adopt Measure. This chapter and the tax authorized herein are adopted pursuant to the provisions of the California Constitution, Articles XIII A §4 and XIII C §2, and pursuant to Sections 50075 *et seq.* and 53722 *et seq.* of the California Government Code.

3.18.020 – Purpose. The tax authorized by this chapter is solely for the purpose of raising revenue to pay for the availability of and the funding, repair, operating and maintenance of community parks and community park related facilities, programs and services within the City of Wildomar. The tax is not imposed as an *ad valorem* tax on real property, nor a transaction tax or sales tax on the sale of real property. The proceeds of the tax will be deposited in a special fund and shall be restricted for the purposes stated above. As such, the tax is a special tax.

3.18.030 – Use of Proceeds. Tax proceeds raised pursuant to this chapter may only be used for Wildomar community park purposes as specified in Section 3.18.020, including, but not limited to, maintaining clean public restrooms, maintaining safe playground equipment, restoring safety lighting, removing graffiti, maintaining sports fields, and maintaining landscaping and public structures situated in Wildomar community parks. Tax proceeds raised pursuant to this chapter may also be used for audit reports as set forth in this chapter.

3.18.040 – Annual Report. An annual report shall be prepared and filed with the City Council of the City as provided in Sections 50075.1 and 50075.3 of the California Government Code, and shall contain (a) the amount of funds collected and expended, and (b) the status of the community park and community park facilities, programs and services funded by the tax proceeds raised pursuant to this chapter, including the costs of staff, utilities, materials, contract services and other items related to the repair and maintenance of community parks and community park facilities.

3.18.050 – Annual Audit. The Director of Finance shall cause the City's independent auditor to perform an annual audit of the expenditure of the proceeds of the tax imposed by this chapter.

3.18.060 – Oversight Committee. By no later than March 1, 2013, the City Council shall establish a Wildomar Community Parks Funding Measure Citizen's Oversight Advisory Committee to advise the City Council regarding the collection and expenditure of tax revenues collected under the authority of this chapter. The Committee shall consist of at least five members, who shall be residents of the City. The terms of the Committee members and their specific duties shall be established by resolution of the City Council.

3.18.070 – Special Tax Fund. Tax proceeds raised pursuant to this chapter shall be deposited into a special fund in the City treasury, to be designated the "Wildomar Community Parks Special Tax Fund," and appropriated and expended only for the purposes authorized by this chapter.

3.18.080 – Special Tax. Commencing as of July 1, 2013 and continuing annually thereafter, there is imposed a tax on all parcels in the City for the privilege of using community park and community park related facilities, programs and services and the availability of such facilities, programs and services. The maximum tax rate imposed hereby shall not exceed Twenty-Eight Dollars (\$28.00) per parcel per year. For purposes of this chapter, "parcel" means a unit of real estate in the City as shown on the most current official assessment role of the Riverside County Assessor.

3.18.090 – Collection of Special Tax. The tax imposed by this chapter shall be due and payable on July 1 of each year, but it may be paid in two (2) installments due no later than the immediately following December 10 and April 10. The tax shall be delinquent if not received on or before the delinquency date set forth in the notice mailed to the address of the owner of the parcel as shown on the most current assessment roll of the Riverside County Tax Collector. The tax authorized under this chapter shall be collected by the Riverside County Tax Collector in accordance with applicable procedures, and the tax may only be included on the annual tax bill sent out by the Riverside County Tax Collector.

3.18.100 – Collection of Unpaid Special Taxes. The amount of any tax imposed on a parcel by this chapter, together with any penalties for nonpayment, shall be deemed a debt to the City. In the event of a delinquency in the payment of any such tax and penalties, the City may bring an action in its name against the owner of the parcel with respect to which the tax is delinquent for collection of the amounts owing. In any such action, the City shall also be entitled to recover its attorneys' fees and costs and administrative expenses.

3.18.110 – Penalty for Nonpayment. A penalty of Five Dollars (\$5.00) is hereby imposed on all taxpayers who fail to pay the tax imposed by this chapter when due. In addition, if the tax remains unpaid as of July 1 of the following year, an additional penalty of Five Dollars (\$5.00) shall be imposed on all amounts unpaid. Every penalty

imposed under the provisions of this chapter shall become a part of the tax herein required to be paid.

3.18.120 – Exemptions. The tax imposed by this chapter shall not apply to the owner of any parcel that is legally exempt therefrom.

3.18.130 – Regulations. The City Council is authorized to promulgate such regulations as it deems necessary in order to implement the provisions of this chapter.

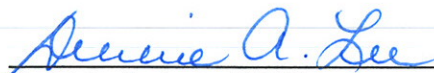
3.18.140 – Amendment. This chapter may not be amended by the City Council to increase the tax imposed hereunder without applicable voter approval. Subject to the foregoing, the City Council may amend this chapter without voter approval to clarify its provisions or to make technical corrections, including conforming the collection provisions of this chapter with applicable State law.

3.18.150 – Severability. If any provision, sentence, clause, section or part of this chapter is found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality, or invalidity shall affect only such provision, sentence, clause, section or part of this chapter and shall not affect or impair any of the remaining provisions, sentences, clauses, sections or parts of this chapter. It is hereby declared to be the intention of the people of the City of Wildomar, that this chapter would have been adopted had such unconstitutional, illegal or invalid provision, sentence, clause, section or part thereof not been included herein.

3.18.160 – Challenge. Any action to challenge the tax imposed by this chapter shall be brought pursuant to Government Code Section 50077.5 and Code of Civil Procedure Section 860 et seq.

Submitted to the voters at a General Municipal Election consolidated with the Statewide General Election on November 6, 2012, with results declared at a Regular Wildomar City Council Meeting on December 12, 2012 via Resolution No. 2012-44 incorporating certified results from the County of Riverside Registrar of Voters. Results show a majority of voters voted in favor of the Ordinance.

Certified this 12th day of December, 2012.


Debbie A. Lee, CMC
City Clerk

Appendix C

Resolution 2013-37

RESOLUTION NO. 2013 - 37

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA, REPEALING RESOLUTION 2013-05 AND ESTABLISHING THE ORGANIZATION, OBJECTIVES AND RESPONSIBILITIES OF A WILDOMAR COMMUNITY PARKS FUNDING MEASURE CITIZEN'S OVERSIGHT ADVISORY COMMITTEE AND COMMITTEE MEMBER VOLUNTEERS DESCRIPTION

WHEREAS, on November 6, 2012 Wildomar residents voted on a \$28 annual parcel tax (Measure Z) to assist in the funding of park operations and related park activities as noted in the measure; and

WHEREAS, the election results were certified by the Riverside County Register of Voters on November 26, 2012 and Measure Z, needing a 66.7% of the vote count, was approved with a Yes vote count of 68.59%; and

WHEREAS, the passage of Measure Z, by statute (Ordinance 71 added Chapter 3.18 to the City Municipal Code), triggers a number of tasks that need to be addressed prior to the July 1, 2013 (Fiscal Year 2013-14) start of the tax; and

WHEREAS, City Municipal Code Section 3.18.060 – Oversight Committee; *“By no later than March 1, 2013, the City Council shall establish a Wildomar Community Parks Funding Measure Citizen’s Oversight Advisory Committee to advise the City Council regarding the collection and expenditure of tax revenues collected under the authority of this chapter. The Committee shall consist of at least five members, who shall be residents of the City. The terms of the Committee members and their specific duties shall be established by resolution of the City Council.”*; and

WHEREAS, at a public meeting held on December 14, 2013 the City Council directed the Parks Subcommittee and Staff to proceed with preparing the necessary documents for committee formation and committee member volunteer description; and

WHEREAS, at a public meeting held on February 13, 2013 the City Council adopted Resolution No. 2013-05 establishing the committee, known as Measure Z Oversight and Advisory Committee and appointed 5 residents as committee members; and

WHEREAS, the Measure Z Oversight and Advisory Committee conducted the initial public meeting on February 28, 2013, followed by regularly scheduled meetings held on April 25, 2013 and July 25, 2013 wherein the Committee recommend that Resolution No. 2013-05 be revised to excluded references to budget responsibilities of committee members; and

NOW THEREFORE, the City Council of the City of Wildomar, California, does hereby resolve, determine and order as follows:

Section 1. Repeal of Resolution No. 2013-05.

Resolution No. 2013-05 of the City Council of the City of Wildomar is hereby repealed in its entirety.

Section 2. Establishment of Committee.

Pursuant to Section 13.18.060 of the Wildomar Municipal Code, there is hereby created a Wildomar Community Parks Funding Measure Citizen's Oversight Advisory Committee which shall be known as the Measure Z Oversight Advisory Committee.

Section 3. Duties of Committee.

The duties of the Committee are described in the Guidelines and Policies, Exhibit A.

Section 4. The City Committee Membership.

The Committee shall consist of five members to be appointed by majority vote of the City Council, per the Committee Member Volunteer Description, Exhibit B.

Section 5. Staff Assistance.

The City Manager shall ensure that adequate staff will be allocated to provide necessary technical and clerical assistance to the Committee.

Section 6. Time and Place of Meetings.

The Committee shall establish a regular date, time and place for Committee meetings, which shall be open to the public. Said meetings shall occur no less frequently than every 3 months.

PASSED, APPROVED AND ADOPTED this 11th day of September, 2013.




Timothy Walker
Mayor

APPROVED AS TO FORM:

ATTEST:



Thomas D. Jex
City Attorney

Debbie A. Lee, CMC
City Clerk

Exhibit A

City of Wildomar Measure Z Oversight Advisory Committee Guidelines and Policy

MISSION:

To ensure that all revenues received from the voter approved "Save Wildomar Community Parks Funding Measure" (Measure Z) are only spent on permissible uses as outlined in City of Wildomar Ordinance 71 and City Municipal Code Chapter 3.18.

GOVERNING AUTHORITY FOR COMMITTEE FORMATION

Section 3.18.060 of the City of Wildomar Municipal Code requires the establishment of a Citizen's Oversight Advisory Committee:

"3.18.060 – Oversight Committee. By no later than March 1, 2013, the City Council shall establish a Wildomar Community Parks Funding Measure Citizen's Oversight Advisory Committee to advise the City Council regarding the collection and expenditure of tax revenues collected under the authority of this chapter. The Committee shall consist of at least five members, who shall be residents of the City. The terms of the Committee members and their specific duties shall be established by resolution of the City Council."

ROLES, RESPONSIBILITIES AND DUTIES

A. The responsibilities and duties of the Committee shall be limited to:

1. Review expenditures of Measure Z revenues to ensure the monies have been expended in accordance with the authorized purposes of Measure Z.
2. Understand allowable expenses of Measure Z monies (as identified in Section 3.18 of the Municipal Code).
3. Understand municipal revenue collection and distribution from local, state and federal sources.
4. Prepare and submit to the Chief Fiscal Officer of the City an annual public report on the expenditures of Measure Z tax revenues for the previous fiscal year. (Committee Meeting anticipated in September/October.) The Chief Fiscal Officer will then submit the public report to the City Council per Government Code section 50075.3.

B. The Measure Z Oversight Advisory Committee shall not have any budgetary decision authority and shall not allocate financial resources.

C. The Committee shall have no authority to direct, nor shall it direct, City Staff or Officials.

COMMITTEE STRUCTURE:

A. Appointments

The City Council shall make appointments, by majority vote, to the Committee and shall be composed of five members.

B. Qualification Standards

Members of the Committee shall be at least 18 years of age and reside within the City limits. The Committee may not include any employee or official of the City, or any vendor, contractor or consultant doing business with the City.

C. Term

Committee members shall serve for a term of two years. Member's terms are to be staggered. At the Committee's first meeting, members will draw lots to select three members to serve a one-year term; the remaining members will serve a full two year term.

D. Chair and Vice-Chair

The Mayor shall appoint the initial Chair. The Chair shall appoint the initial Vice-Chair. Thereafter, the Committee shall annually (March) elect a Chair and a Vice-Chair, who shall act as Chair only when the Chair is absent.

E. Compensation

The Committee members shall serve without compensation.

F. Meetings

1. The Committee shall conduct at least four meetings a year.
2. Special meetings may be called by the Committee's chair. Special meetings may also be called by Committee members if three or more members petition the chair for a special meeting.
3. All meetings shall be noticed and shall be open to the public in accordance with the Ralph M. Brown Act, Government Code Section 54950 et seq. Each member of the Committee will be given a current copy of the Ralph M. Brown Act.
4. A majority of the Committee members shall constitute a quorum for the transaction of any business.

G. Vacancies and Removal

1. The City Council shall fill any vacancies on the Committee.
2. The City Council may remove any Committee member for any reason, including but not limited to, failure to attend two consecutive committee meetings without prior notification. Upon a member's removal, his or her seat shall be automatically deemed vacant.

COMMITTEE STRUCTURE:

H. *City Support*

The City shall provide to the Committee necessary technical and administrative assistance as follows:

1. Preparation, provision and posting of public notices as required by the Brown Act and in the same manner as noticing City Council meetings.
2. Provision of a meeting room, including any available City audio/visual equipment.
3. Provision of meeting materials, such as agendas, minutes and supporting reports.
4. Retention of Committee records.
5. Properly staff all Committee meetings.
6. Educate committee members on municipal finance.

I. *Termination of Committee*

The Committee shall automatically disband six months after the enabling ordinance is repealed, ruled invalid or terminates under the provisions of the ordinance.

Exhibit B

City of Wildomar

Measure Z Oversight Advisory Committee Committee Member Volunteer Information

GENERAL INFORMATION

68.5% of the Wildomar residents who voted on November 6, 2012 authorized a special tax to provide funding for Wildomar community parks and community park related facilities, programs and services. Resulting from this action, Ordinance number 71 was approved to add chapter 3.18 to the Wildomar municipal code. Within this chapter, Section 3.18.060 stipulates that an oversight and advisory committee be created, specially:

"3.18.060 – Oversight Committee. By no later than March 1, 2013, the City Council shall establish a Wildomar Community Parks Funding Measure Citizen's Oversight Advisory Committee to advise the City Council regarding the collection and expenditure of tax revenues collected under the authority of this chapter. The Committee shall consist of at least five members, who shall be residents of the City. The terms of the Committee members and their specific duties shall be established by resolution of the City Council".

SELECTION PROCESS

1. All applicants for appointment to the Committee must complete a *City Application for Volunteers* available online or at City Hall.
2. Applications will be screened by the Parks Subcommittee.
3. Qualified candidates may then be asked to meet with the Parks Subcommittee to discuss their application, interest, and experience.
4. The Parks Subcommittee will forward its recommendations to the City Council Members for consideration and appointment.

COMMITTEE MEMBER VOLUNTEER DESCRIPTION

Committee Members are appointed to two year terms by the City of Wildomar City Council and report to the City Manager or his/her designee.

The Committee Member should have the following characteristics to fulfill this volunteer role.

- Resident of the City of Wildomar.
- Demonstrated skills in successfully working with civic groups and residents.
- Have knowledge of and/or experience of the City Parks.
- Have knowledge of and/or experience in Non-Profit or Local Government Finance.
- Have knowledge of and/or experience in general and park maintenance and services.
- Ability to attend quarterly scheduled committee meetings

COMMITTEE MEMBER VOLUNTEER DESCRIPTION

The Committee Member's responsibilities could include:

- Review expenditures of Measure Z revenues to ensure the monies have been expended in accordance with the authorized purposes of Measure Z.
- Understand allowable expenses of Measure Z monies (as identified in Section 3.18 of the Municipal Code).
- Understand municipal revenue collection and distribution from local, state and federal sources.
- Prepare and submit to the Chief Fiscal Officer of the City an annual public report on the expenditures of Measure Z tax revenues for the previous fiscal year. (Committee Meeting anticipated in September/October.) The Chief Fiscal Officer will then submit the public report to the City Council per Government Code section 50075.3.
- Attending quarterly committee meetings.
- Completion of Form 700 following appointment.
- Ability to participate in AB 1234 Ethics training.

This is not a paid city employee position and no salary, stipends, benefits or other City resources or access to City facilities are provided. Expenses such as vehicle mileage are reimbursable at IRS rates and all expenses must be approved by City management prior to expenditure.

STATE OF CALIFORNIA)
COUNTY OF RIVERSIDE)
CITY OF WILDOMAR)

I, Debbie A. Lee, CMC, City Clerk of the City of Wildomar, California, do hereby certify that the foregoing Resolution No. 2013 – 37 was duly adopted at a regular meeting held on September 11, 2013, by the City Council of the City of Wildomar, California, by the following vote:

AYES: Mayor Walker, Mayor Pro Tem Swanson, Council Members Benoit, Cashman, Moore

NOES: None

ABSTAIN: None

ABSENT: None



Debbie A. Lee, CMC
City Clerk
City of Wildomar