

## General Districts Special Revenue Funds - Consolidated

### DESCRIPTION OF MAJOR SERVICES

**County Service Area (CSA) 40 Elephant Mountain** was established by an act of the County of San Bernardino Board of Supervisors on August 11, 1969 to provide ten channels of ultra-high frequency (UHF) television translator service broadcast from Elephant Mountain, and five channels of very high frequency (VHF) television translator service broadcast from Newberry Springs to the 100 square mile area encompassing Barstow, Daggett, Hinkley, Newberry Springs and Yermo. This CSA provides service to approximately 35,000 households and is funded by property taxes and rental income.

**Budget at a Glance**

|                                   |              |
|-----------------------------------|--------------|
| Requirements Less Reimbursements* | \$28,606,116 |
| Sources/Reimbursements            | \$19,293,373 |
| Fund Balance                      | \$9,312,743  |
| Use of Fund Balance               | \$2,579,097  |
| Total Staff                       | 97           |

\*Includes Contingencies

**CSA 70 Countywide** was established by an act of the County of San Bernardino Board of Supervisors on December 29, 1969 to provide a centralized mechanism for administration of personnel and operations which serve all board governed special districts. The employees are engaged in multi-district operations funded by the various sanitation, water, road, streetlights, and park and recreation districts. Staff provides centralized and regional management services, administration, engineering, fiscal, human resources, lien administration, park maintenance, payroll, information services, road maintenance and inspection services.

**CSA 70 D-1 Lake Arrowhead** was established by an act of the County of San Bernardino Board of Supervisors on August 26, 1974 to maintain a dam located on the east side of Lake Arrowhead known as Papoose Lake. The Improvement Zone is funded by property taxes and provides security, maintenance, replacement shrubbery, reforestation, and engineering services.

**CSA 70 DB-1 Bloomington** was established by the County of San Bernardino Board of Supervisors on February 10, 2004. On January 23, 2004, property owners approved an annual service charge per parcel with a 2.5% annual inflationary increase, currently \$633.20. The Improvement Zone is responsible for the maintenance of two detention basins and four landscaped intersections in the Bloomington area.

**CSA 70 EV-1 East Valley** was established by the San Bernardino County Board of Supervisors on April 23, 1996. The District is responsible for the maintenance of the Alabama Street storm drain in the Redlands Citrus Plaza area. Funding for this Improvement Zone's operation is generated through a developer buy-in charge, which was received in fiscal year 2008-09.

**CSA 70 DB-2 Big Bear** was established by an act of the County of San Bernardino Board of Supervisors on April 27, 2010. The Improvement Zone maintains a detention basin, open space and storm drain conveyances to the basin of a newly developed tract on Maple Drive in the Big Bear area. This Improvement Zone's operations are funded by an annual service charge levied on property owners within the District.

**CSA 120 North Etiwanda Preserve** was formed on July 1, 2009 as a result of Local Agency Formation Commission Resolution No. 3051. The resolution included the dissolution of CSA 70 OS-1 and OS-3. The CSA provides for the management, protection and operation of 1,202 acres of open space and mitigation property. Acreage is primarily composed of mitigated Riversidean Alluvial Fan Sage Habitat located north of Rancho Cucamonga and east of Day Creek Blvd. The CSA is primarily funded by interest income generated annually from a non-wasting endowment fund. Additional endowments are received when mitigation acreage and management responsibility is accepted by the CSA. The CSA also receives grants and other funding for operation of the open space district.

**CSA 70 TV-2 Morongo Valley** was established by an act of the County of San Bernardino Board of Supervisors on October 18, 1976 to provide nine channels of UHF television and one channel of VHF television translator service to the 38 square miles of the Morongo Valley area. This Improvement Zone provides service to approximately 2,000 households and is funded by property tax revenue.

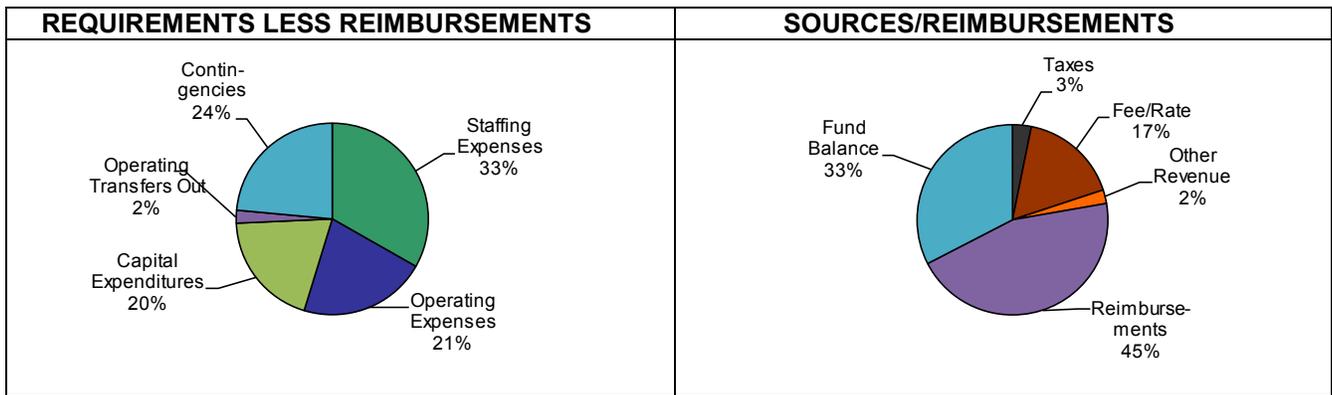


**CSA 70 TV-4 Wonder Valley** was established by an act of the County of San Bernardino Board of Supervisors on July 11, 1995 to provide eight channels of UHF television translator service broadcast from Pinto Mountain, for the direct benefit of Wonder Valley. This Improvement Zone is funded by a special tax of \$5 per parcel on 4,871 parcels and provides basic community television program services to approximately 2,000 households. The Improvement Zone also funds a part-time TV production assistant for community television, and.

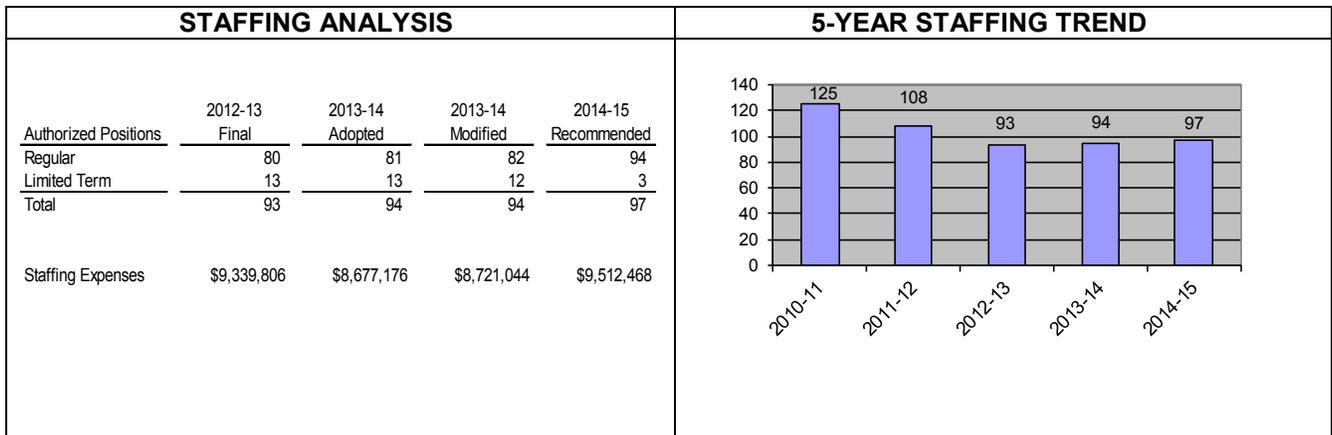
**CSA 70 TV-5 Mesa** was established by an act of the County of San Bernardino Board of Supervisors on July 11, 1995 to provide eight channels of UHF translator service broadcast from Pinto Mountain to the 100 square mile area encompassing Copper Mesa, Desert Heights, Flamingo Heights, Landers, and Yucca Mesa. This Improvement Zone provides service to approximately 18,000 households and is funded by a special tax of \$25 per improved parcel on 6,842 parcels that was approved by voters in 1995.

**Community Facilities District (CFD 2006-1) Lytle Creek** was established by the San Bernardino County Board of Supervisors on March 13, 2007. Also, on March 13, 2007, the Board adopted an ordinance authorizing the levying of special taxes to fund the maintenance of public infrastructure. 2009-10 was the first year of the special tax levy. The CFD is responsible for the maintenance of open space and storm drain protection services in the Glen Helen area.

**2014-15 RECOMMENDED BUDGET**



**BUDGETED STAFFING**



**ANALYSIS OF 2014-15 RECOMMENDED BUDGET**

GROUP: Special Districts  
 DEPARTMENT: Special Districts  
 FUND: General Districts - Consolidated

BUDGET UNIT: Various  
 FUNCTION: Operations  
 ACTIVITY: General

|                         | 2010-11<br>Actual | 2011-12<br>Actual | 2012-13<br>Actual | 2013-14<br>Estimate | 2013-14<br>Modified<br>Budget | 2014-15<br>Recommended<br>Budget | Change From<br>2013-14<br>Modified<br>Budget |
|-------------------------|-------------------|-------------------|-------------------|---------------------|-------------------------------|----------------------------------|--|
| <b>Requirements</b>     |                   |                   |                   |                     |                               |                                  |  |
| Staffing Expenses       | 8,044,915         | 7,637,383         | 7,265,992         | 7,564,597           | 8,721,044                     | 9,512,468                        | 791,424                                      |
| Operating Expenses      | 4,324,568         | 3,431,632         | 4,383,885         | 3,802,792           | 6,385,792                     | 6,146,181                        | (239,611)                                    |
| Capital Expenditures    | 580,290           | 930,475           | 1,140,264         | 1,073,000           | 9,252,077                     | 5,590,600                        | (3,661,477)                                  |
| Contingencies           | 0                 | 0                 | 0                 | 0                   | 5,793,687                     | 6,733,646                        | 939,959                                      |
| Total Exp Authority     | 12,949,773        | 11,999,490        | 12,790,141        | 12,440,389          | 30,152,600                    | 27,982,895                       | (2,169,705)                                  |
| Reimbursements          | (9,375,017)       | (8,611,660)       | (8,530,788)       | (8,087,825)         | (9,685,868)                   | (12,898,792)                     | (3,212,924)                                  |
| Total Appropriation     | 3,574,756         | 3,387,830         | 4,259,353         | 4,352,564           | 20,466,732                    | 15,084,103                       | (5,382,629)                                  |
| Operating Transfers Out | 258,048           | 53,000            | 515,600           | 868,963             | 1,835,300                     | 623,221                          | (1,212,079)                                  |
| Total Requirements      | 3,832,804         | 3,440,830         | 4,774,953         | 5,221,527           | 22,302,032                    | 15,707,324                       | (6,594,708)                                  |
| <b>Sources</b>          |                   |                   |                   |                     |                               |                                  |  |
| Taxes                   | 932,011           | 927,580           | 923,773           | 910,033             | 909,548                       | 907,307                          | (2,241)                                      |
| Realignment             | 0                 | 0                 | 0                 | 0                   | 0                             | 0                                | 0  |
| State, Fed or Gov't Aid | 39,570            | 18,996            | 220,131           | 20,901              | 36,805                        | 36,634                           | (171)  |
| Fee/Rate                | 3,112,983         | 1,705,841         | 2,173,503         | 3,415,124           | 4,964,026                     | 4,780,806                        | (183,220)                                    |
| Other Revenue           | 433,153           | 818,097           | 582,092           | 319,560             | 268,818                       | 449,398                          | 180,580                                      |
| Total Revenue           | 4,517,717         | 3,470,514         | 3,899,499         | 4,665,618           | 6,179,197                     | 6,174,145                        | (5,052)                                      |
| Operating Transfers In  | 0                 | 1,211,795         | 1,856,365         | 160,317             | 6,414,500                     | 220,436                          | (6,194,064)                                  |
| Total Financing Sources | 4,517,717         | 4,682,309         | 5,755,864         | 4,825,935           | 12,593,697                    | 6,394,581                        | (6,199,116)                                  |
| Fund Balance            |                   |                   |                   |                     | 9,708,335                     | 9,312,743                        | (395,592)                                    |
| Budgeted Staffing       |                   |                   |                   |                     | 94                            | 97                               | 3  |

**DETAIL OF 2014-15 RECOMMENDED BUDGET**

|  | 2014-15      |           |                 |          |
|--|--------------|-----------|-----------------|----------|
|  | Requirements | Sources   | Fund<br>Balance | Staffing |
| <b>Special Revenue Funds</b>               |              |           |                 |          |
| CSA 40 Elephant Mountain (Fund SIS)        | 1,317,655    | 360,095   | 957,560         | 1        |
| CSA 70 Countywide (Fund SKV)               | 9,814,494    | 5,032,026 | 4,782,468       | 96       |
| CSA 70 D-1 Lake Arrowhead (Fund SLA)       | 1,956,242    | 508,400   | 1,447,842       | 0        |
| CSA 70 DB-1 Bloomington (Fund SLB)         | 136,522      | 44,244    | 92,278          | 0        |
| CSA 70 EV-1 East Valley (Fund SFC)         | 214,821      | 251       | 214,570         | 0        |
| CSA 70 DB-2 Big Bear (Fund EIB)            | 76,491       | 16,748    | 59,743          | 0        |
| CSA 70 TV-2 Morongo Valley (Fund SLD)      | 897,688      | 146,066   | 751,622         | 0        |
| CSA 70 TV-4 Wonder Valley (Fund SLF)       | 152,291      | 24,540    | 127,751         | 0        |
| CSA 70 TV-5 Mesa (Fund SLE)                | 683,867      | 182,400   | 501,467         | 0        |
| CFD 2006-1 Lytle Creek (Fund CXI)          | 385,049      | 28,173    | 356,876         | 0        |
| CSA 120 North Etiwanda Preserve (Fund SOH) | 72,204       | 51,638    | 20,566          | 0        |
| Total Special Revenue Funds                | 15,707,324   | 6,394,581 | 9,312,743       | 97       |

**CSA 40 Elephant Mountain** – Requirements of \$1.3 million include salaries and benefits that fund 1 regular position; operating expenses for television translator services operations and maintenance; purchase of a digital transmitter and equipment upgrades; travel/training costs; transfers for indirect costs for salaries/benefits and service/supplies; operating transfers out for the Pinto Mountain roadway project; and contingencies. Sources of \$360,095 are primarily from property taxes and other revenue. Fund balance of \$957,560 funds budgeted contingencies and planned use for capital expenditures.



**CSA 70 Countywide** – Requirements of \$9.8 million include salaries and benefits that fund 96 positions including 93 regular and 3 limited-term positions; operating expenses for department-wide administrative support services; transfers for shared positions with other departments; vehicle costs; training costs; contingencies; and contract services for other County departments. Other County departments for which services are provided include Regional Parks, Sheriff/Coroner/Public Administrator (Sheriff), Behavioral Health, Airports, and department-wide service agreements with Architecture and Engineering, County Museum, and Arrowhead Regional Medical Center. Also included in requirements are capital expenditures for vehicle and equipment purchases, as well as capital improvement projects for Lake Gregory Dam, the Glen Helen Lift Station, and improvements at Mojave Narrows. Sources of \$5.0 million primarily include revenue from water and sanitation operations and maintenance for Regional Parks, Sheriff, and Airports; revenue for the capital improvement projects listed above; and countywide engineering and lien administration revenues. Fund balance of \$4.8 million funds budgeted contingencies, current capital expenditures, and future operations.

**CSA 70 D-1 Lake Arrowhead** – Requirements of \$2.0 million include operating and maintenance expenses for Lake Arrowhead Dam; transfers for allocated indirect operational cost reimbursements; operating transfers out for the Rouse Road slurry seal project; and contingencies. Sources of \$508,400 primarily include property taxes. Fund balance of \$1.4 million funds budgeted contingencies.

**CSA 70 DB-1 Bloomington** – Requirements of \$136,522 include operating and landscape maintenance expenses, transfers for allocated indirect operational cost reimbursements, and contingencies. Sources of \$44,244 are primarily from service charges. Fund balance of \$92,278 funds budgeted contingencies.

**CSA 70 EV-1 East Valley** – Requirements of \$214,821 include operating expenses for maintaining storm drain protection and contingencies. There are no anticipated sources from developers expected for 2014-15. Fund balance of \$214,570 funds budgeted contingencies and planned use to support future maintenance projects.

**CSA 70 DB-2 Big Bear** – Requirements of \$76,491 include operating and maintenance expenses for detention basin, open space, and storm drain as well as contingencies. Sources of \$16,748 are primarily from service charges. Fund balance of \$59,743 funds budgeted contingencies.

**CSA 70 TV-2 Morongo Valley** – Requirements of \$897,688 include operating and maintenance expenses for television translator services; transfers for allocated indirect operational cost reimbursements; acquisition of backup digital TV equipment; and contingencies. Sources of \$146,066 are primarily from property taxes. Fund balance of \$751,622 funds budgeted contingencies and planned use to fund capital expenditures.

**CSA 70 TV-4 Wonder Valley** – Requirements of \$152,291 include operating and maintenance expenses for television translator services, transfers for allocated indirect operational cost reimbursements, and contingencies. Sources of \$24,540 are primarily from a special tax. Fund balance of \$127,751 funds planned budgeted contingencies and planned use to fund capital expenditures and support operations.

**CSA 70 TV-5 Mesa** – Requirements of \$683,867 include operating and maintenance expenses for television translator services; transfers for allocated indirect operational cost reimbursements; capital improvement projects such as installation of power pole and insulators; acquisition of backup digital TV equipment; and contingencies. Sources of \$182,400 are primarily from special taxes. Fund balance of \$501,467 funds budgeted contingencies and planned use to fund future additional capital improvement projects.

**CFD 2006-1 Lytle Creek** – Requirements of \$385,049 include operating expenses for maintaining open spaces and storm drain protection, transfers for allocated indirect operational cost reimbursements, and contingencies. Sources of \$28,173 are primarily from special taxes. Fund balance of \$356,876 funds budgeted contingencies and future maintenance projects.

**CSA 120 North Etiwanda Preserve** – Requirements of \$72,204 include operating and maintenance expenses of the preserve; conservation studies; transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$51,638 are primarily from Proposition 117 Habitat Conservation Grant, operating transfers in from interest earned on the endowment trust fund, and mitigation acceptance fees. Fund balance of \$20,566 funds contingencies and future maintenance programs.



## BUDGET CHANGES AND OPERATIONAL IMPACT

Major changes in requirements include:

- An increase in staffing expenses of \$791,424 primarily due to the net increase of 3 regular positions to support operations;
- A decrease in capital expenditures of \$3.7 million due to fewer capital improvement projects as compared to 2013-14;
- An increase in reimbursements of \$3.2 million primarily due to an increase of fixed assets transfers as a result of the transfer of completed capital projects to the County; and
- A decrease in operating transfers out of \$1.2 million due to the cancellation of construction of an office building in CSA 70 D-1 Lake Arrowhead.

Major changes in sources include a decrease in operating transfers in of \$6.2 million due to the reclassification of revenue from completed capital improvement projects transferred to the County to reimbursements for fixed assets transfers in for 2014-15.

## STAFFING CHANGES AND OPERATIONAL IMPACT

Staffing expenses of \$9.5 million fund 97 budgeted positions of which 94 are regular positions and 3 are limited term positions and represent a net increase of 3 positions. The 2014-15 budget reflects a net increase of 12 regular positions and a decrease of 9 limited term positions. The budget includes the addition of the following 15 regular positions: 4 Maintenance Workers I, 2 Clerks II, 1 Treatment Plant Operator II, 1 Automated Systems Technician, 1 District Planner, 1 Management Analyst, 1 Deputy Director, 1 BG CSA 70 District Services Coordinator, 1 BG Water and Sanitation Supervisor, and 2 BG CSA 70 Customer Service Representatives. The addition of the positions as detailed above is the result of a departmental reorganization, increased workload, and to meet the requirements of the Affordable Care Act. The addition of 15 regular positions is offset by the decrease of 3 regular and 9 limited term positions due to the deletion of 1 Maintenance Worker II, 1 Maintenance Worker III, 1 Payroll Specialist, 8 Public Service Employees (1 in CSA 40 Elephant Mountain and 7 in CSA 70 Countywide Water and Sanitation Division), and 1 Public Service Employee – Equipment Operator.

The 2014-15 budget also includes the reclassification of 1 Administrative Secretary I to an Administrative Secretary II.

## 2014-15 POSITION SUMMARY

| <u>Division</u>             | <u>Regular</u> | <u>Limited Term</u> | <u>Total</u> | <u>Filled</u> | <u>Vacant</u> | <u>New</u> | <u>Total</u> |
|-----------------------------|----------------|---------------------|--------------|---------------|---------------|------------|--------------|
| Administration              | 22             | 3                   | 25           | 21            | 1             | 3          | 25           |
| Regional Operations         | 9              | 0                   | 9            | 8             | 0             | 1          | 9            |
| Water/Sanitation Operations | 63             | 0                   | 63           | 48            | 4             | 11         | 63           |
| Total                       | 94             | 3                   | 97           | 77            | 5             | 15         | 97           |



| Administration                   | Regional Operations              | Water/Sanitation Operations      |
|----------------------------------|----------------------------------|----------------------------------|
| <u>Classification</u>            | <u>Classification</u>            | <u>Classification</u>            |
| 1 Automated Systems Technician   | 2 Assistant Regional Manager     | 1 BG Administrative Supervisor I |
| 1 BG Communications Technician   | 1 BG CSA 18 District Coordinator | 1 BG Auto Systems Analyst II     |
| 3 BG CSA 70 Build Const Eng III  | 1 BG CSA 70 Dist Svcs Coordinat  | 1 BG Automated Systems Analyst I |
| 1 BG CSA 70 Construction Inspect | 1 BG District Coordinator        | 1 BG Buyer I                     |
| 1 BG CSA 70 Dir of Special Distr | 1 BG PSE-Equipment Operator      | 2 BG Clerk II                    |
| 1 BG CSA 70 Executive Assistant  | 2 BG Regional Manager            | 2 BG CSA 70 Accounts Rep         |
| 1 BG CSA Assessment Tech         | 1 BG CSA 70/Tv-5 Comm Engineer T | 1 BG CSA 70 Admin Secretary II   |
| 1 BG Deputy Director             | 9 Total                          | 5 BG CSA 70 Customer Service Rep |
| 2 BG District Planner            |                                  | 15 BG CSA 70 Maint Worker I      |
| 1 BG Engineering Technician 3    |                                  | 8 BG CSA 70 Maint Worker II      |
| 1 BG MIS Supervisor              |                                  | 6 BG CSA 70 Maint Worker III     |
| 2 BG Office Assistant II         |                                  | 1 BG CSA 70 Sampling Technician  |
| 1 BG Principal Budget Officer    |                                  | 1 BG Deputy Director             |
| 3 BG Public Service Employee     |                                  | 1 BG Electrical Technician       |
| 2 BG Staff Analyst II            |                                  | 1 BG Electrical Technician II    |
| 1 BG Supervising Fiscal Speciali |                                  | 1 BG Management Analyst          |
| 1 BGDiv Manager, Engineering     |                                  | 1 BG Regulatory Compliance Spec  |
| 1 Fiscal Specialist              |                                  | 2 BG Staff Analyst II            |
| 25 Total                         |                                  | 1 BG Storekeeper                 |
|                                  |                                  | 1 BG Supervising Office Asst. I  |
|                                  |                                  | 2 BG Treatment Plant Oper I      |
|                                  |                                  | 1 BG Treatment Plant Oper II     |
|                                  |                                  | 3 BG Water & Sanitation Supervsr |
|                                  |                                  | 1 BG Water&Sanitation Oprtns Mgr |
|                                  |                                  | 1 Fiscal Specialist              |
|                                  |                                  | 2 Treatment Plant Operator 4     |
|                                  |                                  | 63 Total                         |

