

Park Districts Special Revenue Funds - Consolidated

DESCRIPTION OF MAJOR SERVICES

Special Districts Department provides for the management, funding, and maintenance of parks throughout the County Service Areas (CSA). Revenue is received through property taxes, state aid, federal aid and service charges.

Budget at a Glance	
Requirements Less Reimbursements*	\$3,613,541
Sources/Reimbursements	\$2,268,914
Fund Balance	\$1,344,627
Use of Fund Balance	\$559,372
Total Staff	23
<small>*Includes Contingencies</small>	

CSA 20 Joshua Tree was established by an act of the County of San Bernardino Board of Supervisors on June 1, 1964. Resolution 1993-22 consolidated the services of fire with streetlighting, park and recreation. This park CSA provides funding for four parks, three ball fields, one recreation center building, a water playground, a skateboard park, and a 12,000 sq. ft. community center. This park CSA also provides maintenance for approximately 297 streetlights. Funding of this District is derived from property taxes and a \$30 improved parcel and \$10 unimproved parcel service charge. Currently there are approximately 4,468 improved parcels and 5,527 unimproved parcels.

CSA 29 Lucerne Valley was established by an act of the County of San Bernardino Board of Supervisors on December 30, 1964. The park CSA provides park and recreation services, a cemetery, television translators, and streetlighting to the community of Lucerne Valley. The park CSA serves approximately 3,000 residents and provides an equestrian center for local horse groups and for events. Services are funded primarily by property taxes.

CSA 42 Oro Grande was established by an act of the County of San Bernardino Board of Supervisors on December 27, 1965, to provide water, sewer, park, refuse collection, and streetlighting services to the community of Oro Grande. This park CSA serves approximately 123 residences. In 2009-10 the District consolidated park and streetlight services to increase operational efficiencies and reduce administrative activities. The park CSA funds the operation and maintenance of 40 streetlights. Services are funded by property taxes, park program fees, and other miscellaneous revenue.

CSA 56 Wrightwood was established by an act of the County of San Bernardino Board of Supervisors on September 19, 1966, to provide park and recreation services along with one community center and one senior center. The community of Wrightwood provides various park and recreation activities for approximately 3,000 users. Services are funded primarily by property taxes.

CSA 63 Oak Glen-Yucaipa was established by an act of the County of San Bernardino Board of Supervisors on December 18, 1967, to maintain a 19-acre park site which contains a historical schoolhouse, tennis court, playground, picnic area and paved parking lot for unincorporated areas in Yucaipa and Oak Glen. This park CSA is located 4 miles northeast of Yucaipa and serves approximately 10,000 park visitors annually. Services are funded primarily by property taxes.

CSA 70 M Wonder Valley is located ten miles east of Twenty-Nine Palms and was established by an act of the County of San Bernardino Board of Supervisors on July 1, 1991, to provide park services to the community of Wonder Valley. This park Improvement Zone is funded by a \$10 per parcel, per year service charge levied on 4,634 parcels.

CSA 70 P-6 El Mirage was established by an act of the County of San Bernardino Board of Supervisors on October 15, 1990. This Park Improvement Zone provides park and recreation services for approximately 3,710 users through a special tax of \$9.00 per parcel, per year billed on 3,549 parcels.

CSA 70 P-8 Fontana was established by an act of the County of San Bernardino Board of Supervisors and a service charge of \$394 per parcel for the first year was approved on July 13, 1993, to provide park maintenance and streetlighting services for Tract 15305 in an unincorporated area east of Fontana. The property that has been maintained has been sold and the maintenance and streetlighting costs will be minimal.



CSA 70 P-10 Mentone was established by an act of the County of San Bernardino Board of Supervisors on November 28, 1995, to provide park maintenance, landscaping, and streetlighting services. There are 28 streetlights in the District. The park Improvement Zone is funded by a service charge with a maximum charge of \$500 per parcel, per year. The 2014-15 service charge is \$375 per parcel and will be levied on 128 residential properties.

CSA 70 P-12 Montclair was established by an act of the County of San Bernardino Board of Supervisors on February 7, 2006, and voters approved a \$700 per parcel, per year service charge with a 1.5% inflationary increase to provide landscaping, graffiti removal, block wall maintenance, and streetlighting services to Tract 17509 in the Montclair area. The service charge for 2014-15 is \$731.98 per parcel and will be levied on 37 parcels.

CSA 70 P-13 El Rancho Verde was established by an act of the County of San Bernardino Board of Supervisors and on August 1, 2006, to provide landscape improvements to the Riverside Avenue median in the unincorporated area of El Rancho Verde. A \$142.65 per parcel, per year service charge for 509 parcels, approved by property owners in the improvement zone, covers ongoing maintenance costs associated with landscape improvements.

CSA 70 P-14 Mentone was established by an act of the County of San Bernardino Board of Supervisors on December 19, 2006, to provide landscape maintenance, streetlighting services and a detention basin to Tract 16602 in the Mentone area. A per parcel service charge with a 2.5% inflationary increase was approved on July 10, 2007. The 2014-15 service charge of \$350 will be levied on 108 parcels.

CSA 70 P-16 Eagle Crest was established by an act of the County of San Bernardino Board of Supervisors on January 23, 2007, to provide landscape maintenance and streetlighting services to Tract 16756 in the Mentone area. A per parcel service charge with a 2.5% inflationary increase was approved to fund the services provided by this District. The 2014-15 service charge of \$407.65 will be levied on 44 parcels.

CSA70 P-17 Bloomington was established to provide landscape maintenance services and a detention basin to Tract 17395. A per parcel service charge with a 2.5% inflationary increase was approved to fund the services provided to this District. No increase was required for 2014-15. The 2014-15 service charge of \$1,127.50 will be levied on 1 parcel.

CSA 70 P-18 Randall Crossings was established on July 9, 2013, by an act of the County of San Bernardino Board of Supervisors for the purpose of drainage and landscaping for Tract No. 18822 (Randall Crossings). This zone will be responsible for maintaining two catch basins, one 12" pipe and a drainage swale with landscaping. The 2014-15 property based charge will be \$615 per parcel per year with an annual 2.5% inflationary increase.

CSA 70 P-19 Gregory Crossings was established on September 24, 2013, by an act of The County of San Bernardino Board of Supervisors for the purpose of landscaping and detention basin maintenance for Tract No. 18659 (Gregory Crossings). This zone will be responsible for maintaining a 600 foot, 72 inch culvert pipe, drain and 14,579 square feet of landscaping. The 2014-15 property based charge will be \$1,353 per year with an annual 2.5% inflationary increase per parcel.

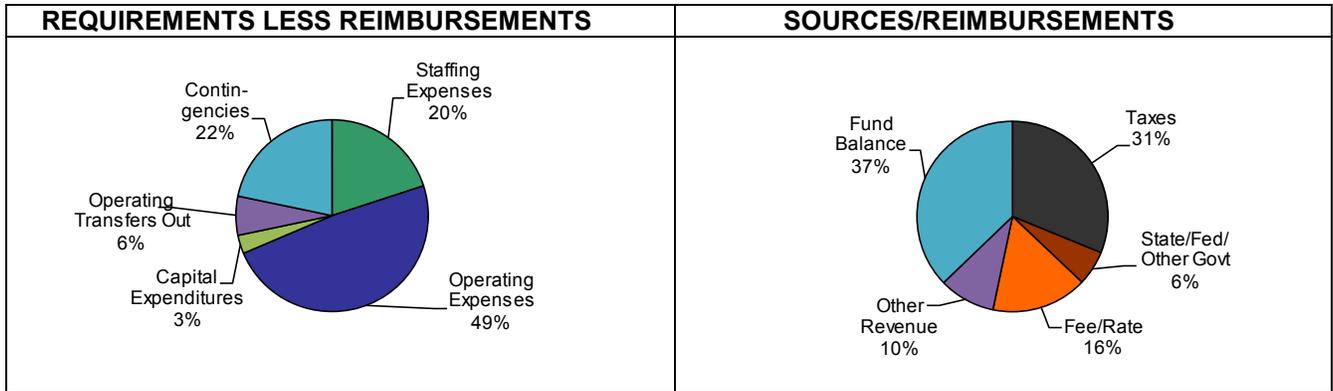
CSA 70 P-20 Mulberry Heights was established on January 14, 2014, by an act of The San Bernardino Board of Supervisors for the purpose of landscaping and drainage maintenance of Tract No. 16753 (Mulberry Heights) in the Fontana area. This zone will be responsible for maintaining 5,385 square feet of landscaping and one 72" corrugated metal perforated pipe. The 2014-15 property based rate will be \$107.25 with an annual inflationary increase of 2.5% per parcel.

CSA 70 W Hinkley was established by an act of the County of San Bernardino Board of Supervisors on April 30, 1973, to provide park services and a community center to the community of Hinkley. The park Improvement Zone serves approximately 5,000 community residents and is funded by property taxes.

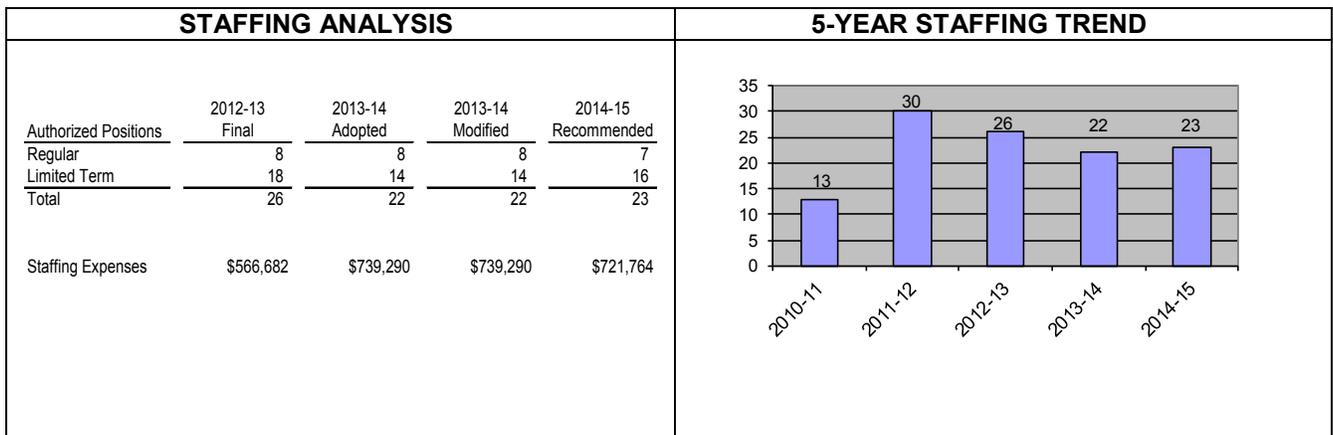


CSA 82 Searles Valley was established by an act of the County of San Bernardino Board of Supervisors on June 28, 1976. Located in the Northwest corner of the County, this budget represents maintenance costs for the roadside park in Searles Valley. This park CSA serves approximately 800 park users. The park CSA is primarily funded by revenues from CSA 82, Sanitation District (EFY-495).

2014-15 RECOMMENDED BUDGET



BUDGETED STAFFING



ANALYSIS OF 2014-15 RECOMMENDED BUDGET

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

BUDGET UNIT: Various
 FUNCTION: Operations
 ACTIVITY: Park

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Estimate	2013-14 Modified Budget	2014-15 Recommended Budget	Change From 2013-14 Modified Budget
Requirements							
Staffing Expenses	638,116	614,254	566,682	643,656	739,290	721,764	(17,526)
Operating Expenses	1,242,145	1,332,119	1,344,828	1,354,014	1,502,539	1,756,676	254,137
Capital Expenditures	35,773	31,141	3,882	60,000	108,175	112,240	4,065
Contingencies	0	0	0	0	1,103,664	785,255	(318,409)
Total Exp Authority	1,916,033	1,977,514	1,915,393	2,057,670	3,453,668	3,375,935	(77,733)
Reimbursements	(220,818)	0	(95,000)	0	0	0	0
Total Appropriation	1,695,215	1,977,514	1,820,393	2,057,670	3,453,668	3,375,935	(77,733)
Operating Transfers Out	390,555	412,491	122,563	400,399	704,281	237,606	(466,675)
Total Requirements	2,085,770	2,390,005	1,942,956	2,458,069	4,157,949	3,613,541	(544,408)
Sources							
Taxes	1,156,365	1,108,238	1,073,095	1,061,529	1,155,772	1,127,241	(28,531)
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	248,148	14,112	73,040	12,381	313,673	213,013	(100,660)
Fee/Rate	537,154	519,669	512,809	526,729	542,384	585,372	42,988
Other Revenue	172,679	237,429	214,508	400,119	344,182	235,242	(108,940)
Total Revenue	2,114,345	1,879,448	1,873,453	2,000,758	2,356,011	2,160,868	(195,143)
Operating Transfers In	25,046	69,146	80,046	40,046	40,046	108,046	68,000
Total Financing Sources	2,139,391	1,948,594	1,953,499	2,040,804	2,396,057	2,268,914	(127,143)
Fund Balance					1,761,892	1,344,627	(417,265)
Budgeted Staffing					22	23	1

DETAIL OF 2014-15 RECOMMENDED BUDGET

	2014-15			
	Requirements	Sources	Fund Balance	Staffing
Special Revenue Funds				
CSA 20 Joshua Tree (Fund SGD)	1,223,432	981,318	242,114	9
CSA 29 Lucerne Valley (Fund SGG)	614,855	573,239	41,616	5
CSA 42 Oro Grande (Fund SIV)	51,335	36,431	14,904	1
CSA 56 Wrightwood (Fund SKD)	266,671	163,884	102,787	3
CSA 63 Oak Glen-Yucaipa (Fund SKM)	440,491	107,170	333,321	3
CSA 70 M Wonder Valley (Fund SYR)	78,011	58,495	19,516	1
CSA 70 P-6 El Mirage (Fund SYP)	67,554	50,580	16,974	1
CSA 70 P-8 Fontana (Fund SMK)	26,451	221	26,230	0
CSA 70 P-10 Mentone (Fund RGT)	104,537	49,141	55,396	0
CSA 70 P-12 Montclair (Fund SLL)	106,675	28,956	77,719	0
CSA 70 P-13 El Rancho Verde (Fund SLU)	148,350	75,742	72,608	0
CSA 70 P-14 Mentone (Fund RCZ)	271,757	38,896	232,861	0
CSA 70 P-16 Eagle Crest (Fund RWZ)	71,735	16,339	55,396	0
CSA 70 P-18 Randall Crossings (Fund SMQ)	24,000	12,000	12,000	0
CSA 70 P-19 Gregory Crossings (Fund SMR)	29,217	19,800	9,417	0
CSA 70 P-20 Mulberry Heights (Fund SMT)	21,000	21,000	0	0
CSA 70 W Hinkley (Fund SLT)	24,482	10,555	13,927	0
CSA 82 Searles Valley (Fund SOZ)	42,988	25,147	17,841	0
Total Special Revenue Funds	3,613,541	2,268,914	1,344,627	23



CSA 20 Joshua Tree – Requirements of \$1.2 million include: staffing expenses to fund 9 positions of which 5 are regular and 4 are limited-term positions; expenses for park and streetlight operations and maintenance; transfers for allocated indirect operational cost reimbursements; capital expenditures for various park improvement projects, and operating transfers out to the Desert View Conservation project. Sources of \$981,318 are primarily from property taxes, special assessments, grant revenue, and other revenue for various park services and concessions. Fund balance of \$242,114 primarily funds budgeted contingencies.

CSA 29 Lucerne Valley – Requirements of \$614,855 include: staffing expenses to fund 5 positions of which 2 are regular and 3 are a limited-term positions; expenses for park operations and maintenance costs; and transfers for allocated indirect operational cost reimbursements. Sources of \$573,239 are primarily from property taxes, cemetery fees, and fees for park services. Fund balance of \$41,616 primarily funds budgeted contingencies.

CSA 42 Oro Grande – Requirements of \$51,335 includes: staffing expenses for 1 limited-term position; expenses for park operations; and transfers for allocated indirect operational cost reimbursements. Sources of \$36,431 are primarily from property taxes and operating transfers in from CSA 70 Countywide to support operations pending a Redevelopment Agency settlement for increased share of property taxes. Fund balance of \$14,904 primarily funds budgeted contingencies.

CSA 56 Wrightwood – Requirements of \$266,671 include: staffing expenses for 3 limited-term positions; expenses for park operations and maintenance; transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$163,884 include property taxes, rents, concessions, and interest. Fund balance of \$102,787 primarily funds budgeted contingencies.

CSA 63 Oak Glen-Yucaipa – Requirements of \$440,491 include: staffing expenses to fund 3 limited-term positions; expenses for park operations and maintenance; transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$107,170 are primarily from property taxes. Fund balance of \$333,321 primarily funds budgeted contingencies.

CSA 70 M Wonder Valley – Requirements of \$78,011 include: staffing expenses for 1 limited-term position; expenses for park operations and maintenance; transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$58,495 are primarily from special assessments, rents and concessions. Fund balance of \$19,516 primarily funds budgeted contingencies.

CSA 70 P-6 El Mirage – Requirements of \$67,554 include: staffing expenses for 1 limited-term position; expenses for park operations and maintenance; transfers for allocated indirect operational cost reimbursements; capital expenditures for light-emitting diode (LED) streetlights; and contingencies. Sources of \$50,580 are primarily from special taxes. Fund balance of \$16,974 primarily funds budgeted contingencies.

CSA 70 P-8 Fontana – Requirements of \$26,451 include expenses for park operations and maintenance; transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$221 are revenues from interest. Fund balance of \$26,230 primarily funds budgeted contingencies and planned use for operations. The property has been sold and the maintenance and streetlighting costs will be minimal. The service charge has been eliminated and any costs incurred will be funded by the fund balance.

CSA 70 P-10 Mentone – Requirements of \$104,537 include: expenses for park operations and maintenance; transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$49,141 are primarily from service charges. Fund balance of \$55,396 primarily funds budgeted contingencies and to support operations as the available fund balance exceeds the Department's required 25% reserve threshold.

CSA 70 P-12 Montclair – Requirements of \$106,675 include: operating expenses for park operations and maintenance; transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$28,956 are primarily from service charges. Fund balance of \$77,719 primarily funds budgeted contingencies.



CSA 70 P-13 El Rancho Verde – Requirements of \$148,350 include: operating expenses for maintenance; transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$75,742 are primarily from service charges. Fund balance of \$72,608 primarily funds budgeted contingencies and planned use to support operations as the available fund balance exceeds the Department's required 25% reserve threshold.

CSA 70 P-14 Mentone – Requirements of \$271,757 include: expenses for maintenance; transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$38,896 are primarily from service charges. Fund balance of \$232,861 primarily funds budgeted contingencies and planned use to support operations as the available fund balance exceeds the Department's required 25% reserve threshold.

CSA 70 P-16 Eagle Crest – Requirements of \$71,735 include: expenses for maintenance; transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$16,339 are primarily from service charges. Fund balance of \$55,396 primarily funds budgeted contingencies and planned use to support operations as the available fund balance exceeds the Department's required 25% reserve threshold.

CSA 70 P-18 Randall Crossings – Requirements of \$24,000 include: expenses for maintenance; transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$12,000 are primarily from service charges. Fund Balance of \$12,000 primarily funds budgeted contingencies.

CSA 70 P-19 Gregory Crossings – Requirements of \$29,217 include operating expenses, maintenance, transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$19,800 are primarily from service charges. Fund Balance of \$9,417 primarily funds budgeted contingencies and planned use to support operations.

CSA 70 P-20 Mulberry Heights – Requirements of \$21,000 include operating expenses, maintenance, transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$21,000 are primarily from service charges.

CSA 70 W Hinkley – Requirements of \$24,482 include operating expenses, maintenance, transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$10,555 are primarily from property taxes and an operating transfer in from CSA 70 Countywide to augment operations due to reduction in property taxes. Fund balance \$13,927 primarily funds budgeted contingencies and planned use to support operations.

CSA 82 Searles Valley – Requirements of \$42,988 include: expenses for park operations; transfers for allocated indirect operational cost reimbursements; and contingencies. Sources of \$25,147 are primarily from an annual operating transfer in from CSA 82 Searles Valley Sanitation District. Fund balance of \$17,841 primarily funds budgeted contingencies.

BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements are decreasing by \$544,408. Major changes in requirements include a net increase in operating expenses of \$254,137 primarily due to the addition of three newly formed CSAs, an increase in services and supplies, and an increase in allocated direct and indirect operational costs supporting salaries and benefits and services and supplies; a planned net decrease in contingencies of \$318,409 to support operations as the available fund balance of the CSAs exceed the department's required 25% reserve threshold; and a decrease in operating transfers out of \$466,675 due to a reduction in operating transfers out for capital improvement projects for 2014-15.

Sources are decreasing by \$127,143. Major changes in sources include a decrease in state, federal, or government aid of \$100,660 due to a decrease in expected grant revenue for 2014-15.



STAFFING CHANGES AND OPERATIONAL IMPACT

Staffing expenses of \$721,764 fund 23 budgeted positions of which 7 are regular positions and 16 are limited term positions and represent a net increase of 1 position. The budget reflects an increase of 2 limited term positions due to the addition of 2 BG CSA 29 Public Service Employees, offset by the decrease of 1 regular position due to the deletion of 1 BG Park Maintenance Work III.

2014-15 POSITION SUMMARY

Division	Regular	Limited Term	Total	Filled	Vacant	New	Total
Regional Operations	7	16	23	17	4	2	23
Total	7	16	23	17	4	2	23

Regional Operations	
<u>Classification</u>	
2 BG CSA 70 Dist Svcs Coordinat	
1 BG Joshua Tree PSE Attendant	
2 BG Park Maint Worker 2	
1 BG Park Maintenance Worker III	
1 BG PSE Park Maintenance Worker	
2 BG PSE Pre-School Aide	
1 BG PSE Teacher	
1 BG PSE-Equipment Operator	
9 BG Public Service Employee	
1 BG Recreation Assistant	
1 CSA 70 PSE Facilities Attendant	
1 Recreation Coordinator	
23 Total	

