

## Special Revenue Funds - Consolidated

### DESCRIPTION OF MAJOR SERVICES

**County Trails System** was established by the Board of Supervisors and assigned to the Regional Parks Department as the steward charged with the development, operation and maintenance of regional trails throughout the County. This budget unit was established to follow compliance requirements for federal and state grant funding used in the development and construction of the trail system. Currently, the Department has developed seven miles of the Santa Ana River Trail, linking to Riverside County and offering users over 22 miles of contiguous trail along the Santa Ana River.

Budget at a Glance	
Requirements Less Reimbursements	\$5,911,795
Sources/Reimbursements	\$3,521,080
Use of/ (Contribution to) Fund Balance	\$2,390,715
Total Staff	0

**San Manuel Amphitheater** was established to account for lease payments received annually from the operators of the San Manuel amphitheater at Glen Helen Regional Park. Each year, 70% of this revenue is transferred to the County General fund to fund the cost of the amphitheater’s debt service payment.

**Amphitheater Improvements at Glen Helen** was established to provide for improvements to the San Manuel Amphitheater at Glen Helen Regional Park. These improvements are designed to maintain the amphitheater and its facilities in their current condition in order to preserve a quality entertainment experience for its visitors. This budget unit is funded jointly by deposits from the County and the operators of the amphitheater.

**Park Maintenance/Development** was established to provide for the maintenance, development and emergency repairs at all regional parks. The costs associated with this budget unit are funded through camping reservation fees and an allocation of park admission fees.

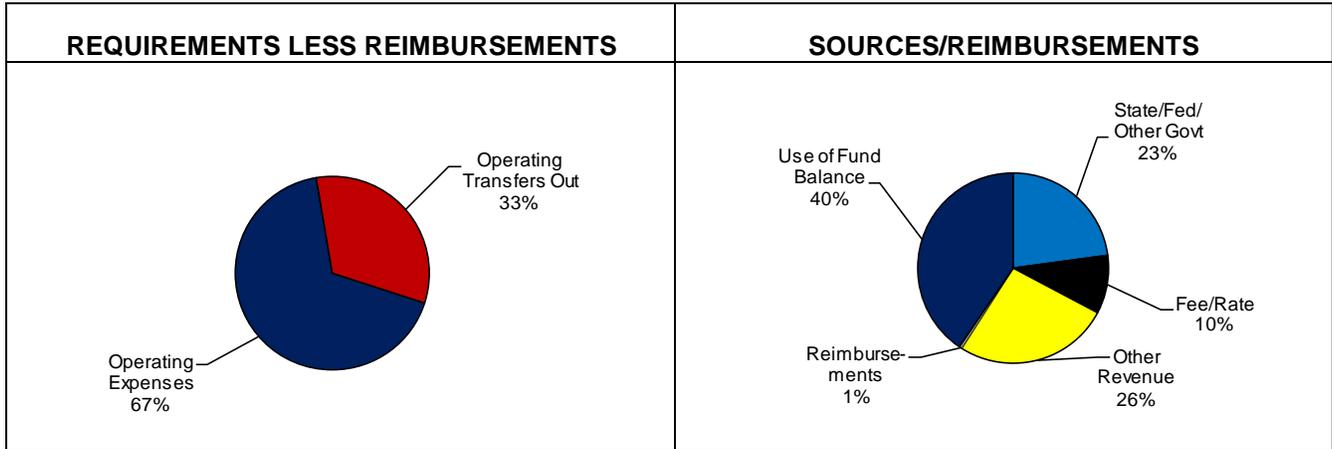
**Calico Ghost Town Marketing Services** was established to provide separate accountability and operations of marketing services for Calico Ghost Town Regional Park. A portion of revenues from Calico Ghost Town concessionaire operations and park admission fees are used to advertise and market several Park special events including Calico Days, Calico Ghost Haunt, Civil War, Bluegrass in the Spring and Wild West Days.

**Off-Highway Vehicle License Fee** was established by Off-Highway Vehicle (OHV) “in-lieu of taxes”. Fees are provided from the California State Controller’s Office based on the amount of OHV recreation in the County. The state collects these fees for each OHV identification plate sold by the Department of Motor Vehicles; four dollars from the fee of each plate goes into a pool for funds that are then distributed.

**Fish and Game Commission** was established to manage California’s diverse fish, wildlife, plant resources and habitats. Its primary function is to act as the liaison between the State Department of Fish and Game, the County Board of Supervisors (Board), and the public. This budget unit receives funding from fines imposed on hunting, fishing, and environmental infractions, as well as from the sale of hunting maps. These funds are used by the Commission to assist qualified organizations with projects that assist in enhancing wildlife and its propagation in San Bernardino County. On November 18, 2014, the Board approved a revision to the San Bernardino County Code that changed the County liaison department for the Commission from Special Districts to Regional Parks. Prior year actual revenues and expenditures of the Fish and Game Commission are not reflected in the following “Analysis of 2015-16 Recommended Budget”.



**2015-16 RECOMMENDED BUDGET**



**ANALYSIS OF 2015-16 RECOMMENDED BUDGET**

GROUP: Operations and Community Services  
 DEPARTMENT: Regional Parks  
 FUND: Special Revenue - Consolidated

BUDGET UNIT: Various  
 FUNCTION: Recreation and Cultural Services  
 ACTIVITY: Recreation Facilities

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Modified Budget	2015-16 Recommended Budget	Change From 2014-15 Modified Budget
<b>Requirements</b>							
Staffing Expenses	1,758	0	0	0	0	0	0
Operating Expenses	2,785,782	2,822,805	2,494,026	2,768,142	4,439,523	3,967,367	(472,156)
Capital Expenditures	6,717	16,775	0	214,886	241,250	20,000	(221,250)
<b>Total Exp Authority</b>	<u>2,794,257</u>	<u>2,839,580</u>	<u>2,494,026</u>	<u>2,983,028</u>	<u>4,680,773</u>	<u>3,987,367</u>	<u>(693,406)</u>
Reimbursements	(135,600)	(185,000)	(33,000)	(85,000)	(85,000)	(30,000)	55,000
<b>Total Appropriation</b>	<u>2,658,657</u>	<u>2,654,580</u>	<u>2,461,026</u>	<u>2,898,028</u>	<u>4,595,773</u>	<u>3,957,367</u>	<u>(638,406)</u>
Operating Transfers Out	549,655	3,378,115	393,024	371,761	1,306,653	1,924,428	617,775
<b>Total Requirements</b>	<u>3,208,312</u>	<u>6,032,695</u>	<u>2,854,050</u>	<u>3,269,789</u>	<u>5,902,426</u>	<u>5,881,795</u>	<u>(20,631)</u>
<b>Sources</b>							
Taxes	0	0	0	0	0	0	0
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	918,473	515,914	338,868	775,264	978,360	1,351,000	372,640
Fee/Rate	778,528	967,342	547,527	628,916	581,380	585,480	4,100
Other Revenue	1,726,511	1,568,204	1,686,937	1,814,018	1,696,773	1,554,600	(142,173)
<b>Total Revenue</b>	<u>3,423,512</u>	<u>3,051,460</u>	<u>2,573,332</u>	<u>3,218,198</u>	<u>3,256,513</u>	<u>3,491,080</u>	<u>234,567</u>
Operating Transfers In	791,612	5,403	286	0	0	0	0
<b>Total Financing Sources</b>	<u>4,215,124</u>	<u>3,056,863</u>	<u>2,573,618</u>	<u>3,218,198</u>	<u>3,256,513</u>	<u>3,491,080</u>	<u>234,567</u>
<b>Fund Balance</b>							
Use of / (Contribution to) Fund Balance	(1,006,812)	2,975,832	280,432	51,591	2,645,913	2,390,715	(255,198)
Available Reserves					1,150,833	1,354,440	203,607
<b>Total Fund Balance</b>					<u>3,796,746</u>	<u>3,745,155</u>	<u>(51,591)</u>
Budgeted Staffing*	0	0	0	0	0	0	0

\*Data represents modified budgeted staffing



## DETAIL OF 2015-16 RECOMMENDED BUDGET

	2015-16				
	Requirements	Sources	Use of / (Contribution to) Fund Balance	Available Reserves	Staffing
<b><u>Special Revenue Funds</u></b>					
County Trails System (Fund RTS)	1,193,112	900,000	293,112	606,660	0
San Manuel Amphitheater (Fund SGH)	1,447,326	1,462,000	(14,674)	43,886	0
Amphitheater Imp at Glen Helen (Fund SGR)	275,000	25,000	250,000	307,037	0
Park Maintenance/Development (Fund SPR)	800,305	401,000	399,305	277,758	0
Calico Ghost Town Marketing Svcs (Fund SPS)	560,514	394,600	165,914	41,272	0
Off-Highway Vehicle License Fee (Fund SBY)	1,598,348	303,000	1,295,348	75,000	0
Fish and Game Commission (Fund SBV)	7,190	5,480	1,710	2,827	0
Total Special Revenue Funds	5,881,795	3,491,080	2,390,715	1,354,440	0

**County Trails System:** Requirements of \$1.2 million include \$693,112 for finalizing design, environmental costs, and acquiring trail right-of-way for Phase III (Waterman Avenue to California Street) of the Santa Ana River Trail (SART) and \$500,000 for environmental/design for Reach "A" of Phase IV of the SART from California Street to Orange Street in Redlands (3.5 miles). Sources of \$900,000 include a \$500,000 allocation of Prop 84 grant funds from the Coastal Conservancy for SART-Phase IV initial funding. This grant revenue is contingent upon initially incurring project expenses, which may create cash flow challenges for this fund. The department is also budgeting revenue from various Federal grants totaling \$400,000. Use of fund balance of \$293,122 is to assist with the design and environmental costs of the SART.

**San Manuel Amphitheater:** Requirements of \$1.4 million include payment to the County general fund for the annual debt service cost on the amphitheater (\$1.0 million), transfers to the Regional Parks General Fund budget unit for upkeep and management of the amphitheater (\$417,284), and a transfer to the Amphitheater Improvements at Glen Helen fund (\$25,000) as required per the lease agreement with the operators of the amphitheater. Sources of \$1.5 million include rent revenue from the operators of the amphitheater (\$1.4 million) and naming rights (\$60,000). Contribution to fund balance of \$14,674 is to assist with future debt service payments.

**Amphitheater Improvements at Glen Helen:** Requirements of \$275,000 include \$300,000 for the provision of maintaining the amphitheater to preserve quality entertainment experiences for its visitors, partially offset by a \$25,000 reimbursement from the San Manuel Amphitheater Fund that represents the County's contribution towards improvements at the amphitheater per provisions of the lease. Sources of \$25,000 reflect a matching contribution from the operators for the amphitheater per the lease agreement. Use of fund balance of \$250,000 is for various improvements to the Amphitheater.

**Park Maintenance/Development:** Requirements of \$800,305 primarily represent the cost of various park repairs and upgrades, including implementation of a new point of sale and reservation system and a State grant project at Moabi Regional Park. Also included is \$20,000 for a Utility Vehicle at Yucaipa Regional Park. Sources of \$401,000 represent a portion of gate entrance fees collected throughout all regional parks and State grant funding. Use of fund balance of \$399,305 is for a number of projects including the department's new point of sale system (\$190,000) and boat station/road improvements at Moabi Regional Park (\$151,000).

**Calico Ghost Town Marketing Services:** Requirements of \$560,514 primarily include the cost of producing park special events and advertising of Calico Ghost Town. Also included in this amount are transfers of \$80,057 to the Regional Parks general fund budget unit for labor cost of park staff time (outside of regular duties) to produce and assist with the set-up of special events. Sources of \$394,600 primarily include special event gate revenue and



rent payments received from Calico concessionaires. Use of fund balance of \$165,914 is to assist with the cost of various special events at this regional park.

**Off-Highway Vehicle License Fee:** Requirements of \$1.6 million include operating transfers out of \$1.2 million to the County's Capital Improvement Fund for Calico Ghost Town Off-Highway Vehicle Campground "O" hook-ups and 6 new cabins. Also, \$390,242 is budgeted for enforcement, safety, trail signage, maintenance and administration of off-highway vehicle development at Moabi Regional Park and Calico Ghost Town. Sources of \$303,000 represent the amount anticipated from the state that is derived from vehicle registrations/licensing for use of off-highway operations in the County. California Public Resources Code 5090.50 specifies that these funds may be used for planning, acquisition, development, maintenance, administration, operation, enforcement, restoration, and conservation of trails, trailheads, areas and other facilities associated with the use of off-highway motor vehicles, and programs involving off-highway motor vehicle safety or education. Use of fund balance of \$1.3 million is primarily for additional campground hook-ups and cabins at Calico Ghost Town Regional Park.

**Fish and Game Commission:** Requirements of \$7,190 include administrative cost reimbursements, printing expenses for shooting maps, and equipment for Fish and Game Wardens. Sources of \$5,480 include revenue from fines imposed on hunting, fishing, and environmental infractions, as well as from the sale of hunting maps. Use of fund balance of \$1,710 is for costs that assist in enhancing wildlife in San Bernardino County.

## BUDGET CHANGES AND OPERATIONAL IMPACT

The significant budget changes for 2015-16 include the following:

- \$500,000 increase in requirements and sources for environmental and design of Phase IV of the Santa Ana River Trail.
- \$221,250 decrease in requirements for vehicle/equipment purchases.
- \$207,374 decrease in sources due to proceeds received from the sale of 7,906 acres of County-owned property at Prado Regional Park budgeted in the prior fiscal year.
- \$163,728 decrease in requirements for reduced maintenance of off-highway vehicle areas.
- \$140,000 decrease in requirements for work related to Phase III of the SART.

## ANALYSIS OF FUND BALANCE

The 2015-16 budget includes the use of fund balance of \$2.4 million. The vast majority of fund balance being used is for one-time projects. The most significant of these projects include \$1.3 million for additional campground hookups and cabins at Calico Ghost Town Regional Park, \$250,000 for improvements to the Amphitheater at Glen Helen, \$200,000 for signage of off-highway vehicle areas, \$190,000 for new point of sale system, \$151,000 for Moabi boat station and road improvements, and \$200,000 for a number of other park repair projects to enhance amenities.

## STAFFING CHANGES AND OPERATIONAL IMPACT

There is no staffing associated with these budget units.

