

## Regional Parks 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 on contiguous trail along the Santa Ana River.

**Budget at a Glance**

Total Requirements (Excl. Reimb.)	\$4,820,381
Total Sources (Incl. Reimb.)	\$3,689,840
Use of/ (Contribution to) Fund Balance	\$1,130,541
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.

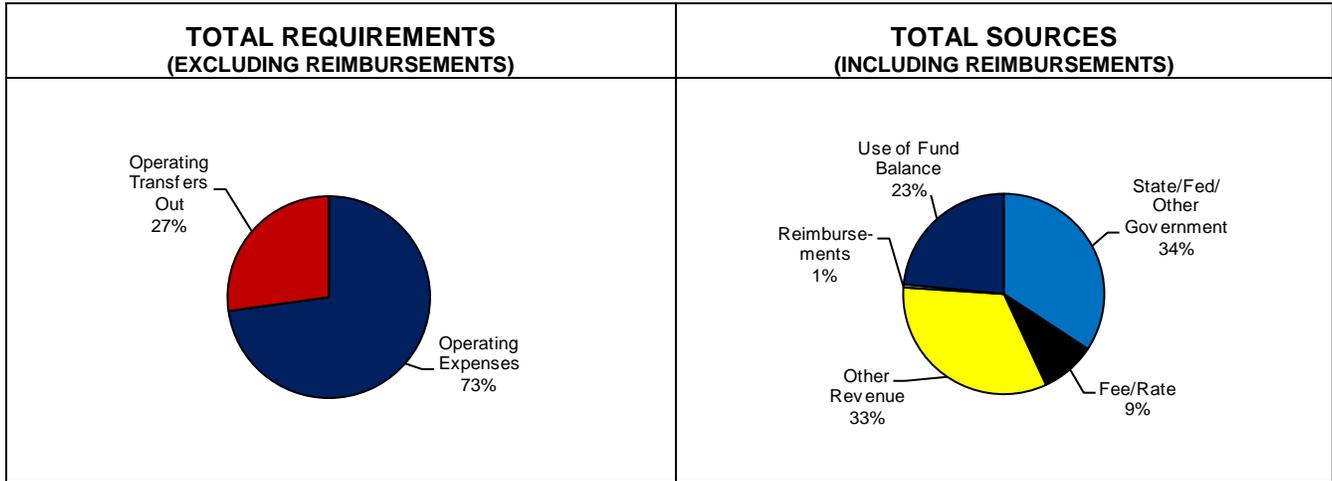
**Calico Ghost Town Marketing Services** was established to provide separate accountability and operations of marketing services for Calico Ghost Town Regional Park. A portion of revenues from Calico Ghost Town concessionaire operations and park admission fees are used to advertise and market several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

**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 of funds that are distributed statewide.

**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 Wildlife, 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 shooting 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.



### 2016-17 RECOMMENDED BUDGET



### ANALYSIS OF 2016-17 RECOMMENDED BUDGET

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

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

	2012-13	2013-14	2014-15	(A) 2015-16	2015-16	(B) 2016-17	(B-A)
	Actual	Actual	Actual	Modified Budget	Estimate	Recommended Budget	Change From Prior Year Modified Budget
<b>Requirements</b>							
Staffing Expenses	0	0	0	0	0	0	0
Operating Expenses	2,822,805	2,494,026	2,500,397	3,967,367	2,417,162	3,509,884	(457,483)
Capital Expenditures	16,775	0	78,698	20,000	0	0	(20,000)
Total Exp Authority	2,839,580	2,494,026	2,579,095	3,987,367	2,417,162	3,509,884	(477,483)
Reimbursements	(185,000)	(33,000)	(85,000)	(30,000)	(30,000)	(25,000)	5,000
Total Appropriation	2,654,580	2,461,026	2,494,095	3,957,367	2,387,162	3,484,884	(472,483)
Operating Transfers Out	3,378,115	393,024	320,331	2,413,364	1,490,786	1,310,497	(1,102,867)
Total Requirements	6,032,695	2,854,050	2,814,426	6,370,731	3,877,948	4,795,381	(1,575,350)
<b>Sources</b>							
Taxes	0	0	0	0	0	0	0
Realignment	0	0	0	0	0	0	0
State/Fed/Other Government	515,914	338,868	405,522	1,351,000	643,683	1,651,000	300,000
Fee/Rate	967,342	547,527	727,950	585,480	590,391	427,020	(158,460)
Other Revenue	1,568,204	1,686,937	1,853,769	2,149,619	2,084,978	1,586,820	(562,799)
Total Revenue	3,051,460	2,573,332	2,987,241	4,086,099	3,319,052	3,664,840	(421,259)
Operating Transfers In	5,403	286	8,839	0	0	0	0
Total Financing Sources	3,056,863	2,573,618	2,996,080	4,086,099	3,319,052	3,664,840	(421,259)
<b>Fund Balance</b>							
Use of / (Contribution to) Fund Balance	2,975,832	280,432	(181,654)	2,284,632	558,896	1,130,541	(1,154,091)
Available Reserves				1,694,459	3,420,195	2,289,654	595,195
Total Fund Balance				3,979,091	3,979,091	3,420,195	(558,896)
Budgeted Staffing*	0	0	0	0	0	0	0

\*Data represents modified budgeted staffing



## DETAIL OF 2016-17 RECOMMENDED BUDGET

	2016-17				
	Requirements	Sources	Use of / (Contribution to) Fund Balance	Available Reserves	Staffing
<b>Special Revenue Funds</b>					
County Trails System (RTS)	1,003,498	602,000	401,498	436,256	0
San Manuel Amphitheater (SGH)	1,425,042	1,463,000	(37,958)	125,501	0
Amphitheater Improvements at Glen Helen (SGR)	225,000	27,020	197,980	403,531	0
Park Maintenance / Development (SPR)	953,015	838,000	115,015	768,580	0
Calico Ghost Town Marketing Services (SPS)	480,511	423,800	56,711	210,371	0
Off-Highway Vehicle License Fee (SBY)	700,585	305,000	395,585	338,850	0
Fish and Game Commission (SBV)	7,730	6,020	1,710	6,565	0
Total Special Revenue Funds	4,795,381	3,664,840	1,130,541	2,289,654	0

**County Trails System:** Requirements of \$1.0 million include \$700,000 for finalizing the design, environmental costs, and acquiring trail right-of-way for Phase III (Waterman Avenue to California Street) of the Santa Ana River Trail (SART). An additional \$300,000 is 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 \$602,000 include an allocation of Proposition 84 grant funds from the Coastal Conservancy for SART-Phase III and IV funding and an allocation of Local Transportation Funds from SANBAG for Phase III. This grant revenue is contingent upon initially incurring project expenses, which may create cash flow challenges for this fund. Use of Fund Balance 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 (\$395,000), 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 \$1.4 million in rent from the operators of the amphitheater and \$60,000 for naming rights.

**Amphitheater Improvements at Glen Helen:** Requirements of \$225,000 include \$250,000 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 \$27,020 reflect a matching contribution from the operators of the amphitheater of \$25,000 per the lease agreement and \$2,020 in interest earned throughout the year. Use of Fund Balance is for various improvements to the Amphitheater.

**Park Maintenance/Development:** Requirements of \$953,015 primarily represent the cost of a state grant project for a boat wash and road repairs at Moabi Regional Park for \$834,309, and a new point of sale system at all parks for \$100,000. Sources of \$838,000 are primarily due to state aid in the amount of \$750,000 to pay for the boat wash at Moabi and \$85,000 in reservation fees collected from campers. Fund Balance is being used in 2016-17 due to the delay of full reimbursement from the state for boat wash expenses.

**Calico Ghost Town Marketing Services:** Requirements of \$480,511 include \$289,648 for the cost of producing park special events, \$100,000 in advertising expense and \$90,863 for salaries & benefits transfers for program manager labor. Sources of \$423,800 primarily include special event gate revenue of \$336,000 and a percentage of rent payments received from Calico concessionaires specifically for advertising totaling \$84,800.



**Off-Highway Vehicle License Fee:** Requirements of \$700,585 primarily consist of Operating Transfers Out totaling \$400,188 for new construction of cabins at the Calico OHV campground. Also, \$224,334 is budgeted as transfers for salaries and benefits related to enforcement, safety and administration of off-highway vehicle development at Calico Ghost Town and Moabi Regional Park. Sources of \$305,000 represent the amount anticipated to be received from the state for the County's portion of off-highway vehicle registrations/licensing fees. 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. One-time Use of Fund Balance is primarily for new construction of cabins at the Calico OHV campground.

**Fish and Game Commission:** Requirements of \$7,730 includes administrative costs and printing expenses for shooting maps. Sources of \$6,020 include revenue from fines imposed on hunting, fishing and environmental infractions in addition to sales of shooting maps. Use of Fund Balance of \$1,710 is for costs to print shooting maps in bulk to take advantage of quantity discounts. Fund Balance will be replenished over the next five years as maps are sold.

## **BUDGET CHANGES AND OPERATIONAL IMPACT**

Significant budget changes for 2016-17 include the following:

- \$457,483 decrease in Operating Expenses primarily due to budgeting all park maintenance expenses in the Regional Parks General Fund budget unit instead of the Park Maintenance/Development special revenue fund.
- \$1.1 million decrease in Operating Transfers Out primarily due to a decrease in transfers to Real Estate Services – Project Management Division related to the Calico Ghost Town Off-Highway Vehicle campground "O" hook ups and to Regional Parks General Fund budget unit related to one-time park expenses in the prior year.
- \$562,799 decrease in Other Revenue due to less rent revenue earned from special events held at the San Manuel Amphitheater.
- \$300,000 increase in State/Fed/Other Government primarily due to state aid to pay for the boat wash at Moabi Regional Park.

## **ANALYSIS OF FUND BALANCE**

The 2016-17 budget includes the Use of Fund Balance of \$1.1 million. The vast majority of fund balance being used is for one-time projects. The most significant of these projects include \$834,309 for the boat wash and road repairs at Moabi Regional Park and \$400,188 for the construction of new cabins at the Calico OHV campground.

## **STAFFING CHANGES AND OPERATIONAL IMPACT**

There is no staffing associated with these budget units.

