

Big Bear Valley Recreation and Park District Big Bear Alpine Zoo

DESCRIPTION OF MAJOR SERVICES

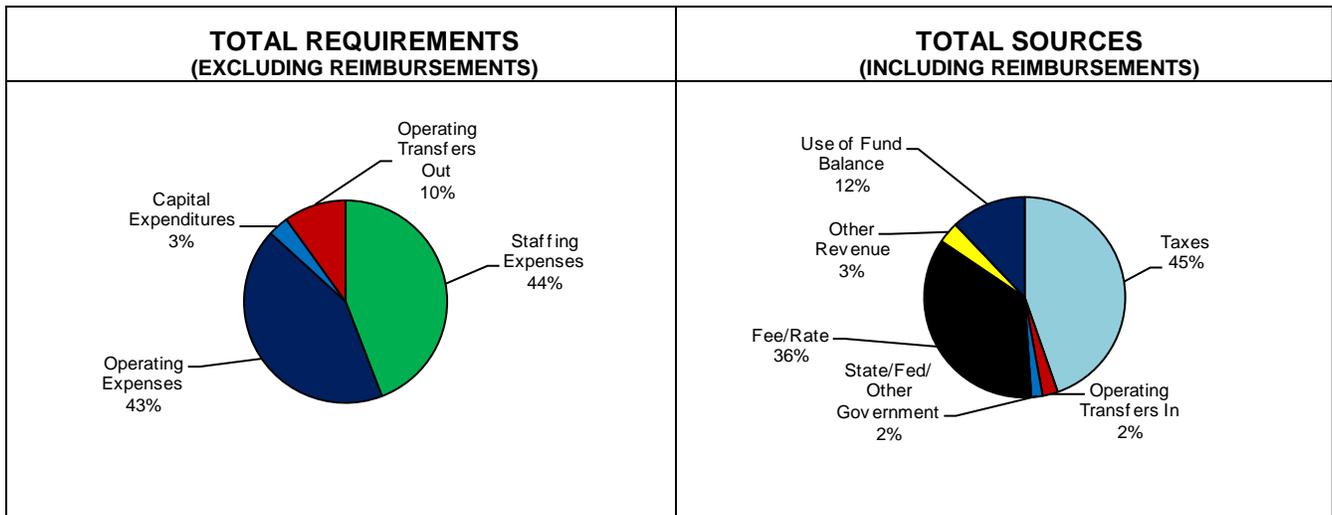
Special Districts Department provides for the management, funding, and maintenance of Big Bear Valley Recreation and Park District and Big Bear Alpine Zoo. Revenue is received through property taxes, state aid, federal aid, service charges, and fees for park services.

Budget at a Glance	
Total Requirements (Excl. Reimb.)	\$4,034,128
Total Sources (Incl. Reimb.)	\$3,546,136
Use of/ (Contribution to) Fund Balance	\$487,992
Total Staff	59

The Big Bear Valley Recreation and Park District was established by an act of the County of San Bernardino Board of Supervisors on April 23, 1934. The District currently maintains nine parks, several community buildings including the Big Bear Valley Senior Center, three ball fields, and a swim beach. The District serves approximately 80,000 park users and is funded by property taxes and park service fees.

The Big Bear Alpine Zoo is managed and funded by the Big Bear Valley Recreation and Park District and operates on 2.5 acres in the Moonridge area of Big Bear Valley. The zoo is open year round for visitors to see alpine species on exhibit. The zoo receives approximately 86,600 visitors annually.

2016-17 RECOMMENDED BUDGET



ANALYSIS OF 2016-17 RECOMMENDED BUDGET

GROUP: Special Districts
 DEPARTMENT: Special Districts
 FUND: Big Bear Recreation and Park District

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
Requirements							
Staffing Expenses	1,304,460	1,351,129	1,650,953	1,785,368	1,604,595	1,782,106	(3,262)
Operating Expenses	1,373,596	1,674,140	1,650,852	1,892,032	1,541,894	1,719,022	(173,010)
Capital Expenditures	(10,191)	40,418	102,414	120,000	77,925	133,000	13,000
Total Exp Authority	2,667,865	3,065,687	3,404,219	3,797,400	3,224,414	3,634,128	(163,272)
Reimbursements	(41,003)	(41,500)	(41,500)	0	(174,618)	0	0
Total Appropriation	2,626,862	3,024,187	3,362,719	3,797,400	3,049,796	3,634,128	(163,272)
Operating Transfers Out	545,412	100,000	224,800	193,902	122,027	400,000	206,098
Total Requirements	3,172,274	3,124,187	3,587,519	3,991,302	3,171,823	4,034,128	42,826
Sources							
Taxes	1,835,901	1,822,972	1,818,741	1,672,090	1,896,863	1,801,989	129,899
Realignment	0	0	0	0	0	0	0
State/Fed/Other Government	64,346	41,881	57,208	48,797	50,085	72,595	23,798
Fee/Rate	1,071,336	1,053,983	1,194,613	1,404,341	1,277,178	1,433,525	29,184
Other Revenue	395,571	258,525	101,808	129,612	119,643	138,027	8,415
Total Revenue	3,367,154	3,177,361	3,172,370	3,254,840	3,343,769	3,446,136	191,296
Operating Transfers In	208,000	175,532	222,187	100,000	100,000	100,000	0
Total Financing Sources	3,575,154	3,352,893	3,394,556	3,354,840	3,443,769	3,546,136	191,296
Fund Balance							
Use of / (Contribution to) Fund Balance**	(402,880)	(228,706)	192,963	636,462	(271,946)	487,992	(148,470)
Available Reserves				387,723	1,296,131	808,139	420,416
Total Fund Balance				1,024,185	1,024,185	1,296,131	271,946
Budgeted Staffing*	75	66	64	57	57	59	2

*Data represents modified budgeted staffing

**Contribution to Fund Balance appears as a negative number and increases Available Reserves.

DETAIL OF 2016-17 RECOMMENDED BUDGET

	2016-17				
	Requirements	Sources	Use of / (Contribution to) Fund Balance	Available Reserves	Staffing
Special Revenue Funds					
Big Bear Valley Recreation and Park District (SSA)	2,642,789	2,326,712	316,077	672,393	42
Big Bear Alpine Zoo (SSF)	1,391,339	1,219,424	171,915	135,746	17
Total Special Revenue Funds	4,034,128	3,546,136	487,992	808,139	59

Big Bear Valley Recreation and Park District – Requirements of \$2.6 million include Staffing Expenses to fund 42 positions of which 12 are regular positions and 30 are limited term, Operating Expenses for park and facility operations and maintenance, transfers for allocated indirect costs, Capital Expenditures for various park improvement projects including park improvements and the purchase of maintenance equipment, and Operating Transfers Out for the property tax allocation with Big Bear Alpine Zoo and to fund capital improvement projects for the zoo. Sources of \$2.3 million are primarily from property taxes, and fee/rate revenue from park programs, services, and concessions. Fund Balance of \$316,077 is being used for one-time capital asset purchases as well as to support the new zoo project. The department’s available Fund Balance exceeds the 25% reserve threshold.

Big Bear Alpine Zoo – Requirements of \$1.4 million includes Staffing Expenses that fund 17 positions of which include 11 regular positions and 6 limited term positions; Operating Expenses for park and facility operations,



maintenance, animal feed, property rental, and professional veterinary services; and transfers for allocated indirect costs. Sources of \$1.2 million are primarily from fee/rate revenue for park admissions, park services, and concessions; Operating Transfers In from Big Bear Valley Recreation and Park District for property tax allocation; and interest earned on the Big Bear Alpine Zoo capital improvement project funds to assist in property rental costs until the Zoo is able to move to its new location. Fund Balance of \$171,915 is being used for a one-time Operating Transfer Out for the new zoo project as well as to support ongoing operations. The department is reviewing operations in an effort to make adjustments to expenses and/or revenue in order to eliminate reliance on Fund Balance.

BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements are increasing by \$42,826 primarily due to an increase in Operating Transfers Out to fund capital improvement projects. Sources are increasing by \$191,296 primarily due to an increase in anticipated property tax revenue.

ANALYSIS OF FUND BALANCE

It has been the department’s practice that when available Fund Balance exceeds the 25% reserve threshold, it will use Fund Balance for operations. However, once reserves have been brought within the 25% reserve threshold, the department will review operations in an effort to make adjustments to expenses and/or revenue in order to eliminate reliance on Fund Balance for ongoing operations. Fund Balance may be allowed to build up over the 25% reserve threshold to fund significant, one-time expenditures. However, the department will then review operations in an effort to make adjustments to expenses and/or revenue in order to generally eliminate Fund Balance in excess of the reserve threshold. The Use of Fund Balance of \$487,992 is primarily for one-time capital asset purchases and capital projects.

2016-17 POSITION SUMMARY*

Division	2015-16				2016-17		
	Modified Staffing	Adds	Deletes	Re-Orgs	Recommended	Limited	Regular
Regional Operations	57	3	-1	0	59	36	23
Total	57	3	-1	0	59	36	23

*Detailed classification listing available in Appendix D.

STAFFING CHANGES AND OPERATIONAL IMPACT

Staffing Expenses of \$1.8 million fund 59 budgeted positions of which 23 are regular positions and 36 are limited-term positions. The budget includes a net increase of two positions. This includes a net increase of one regular position and one limited term position. These changes will better align positions with the duties being performed within the district.

Additions

- Assistant Regional Manager (1 regular, transfer in)
- BG Big Bear P&R Recreation Superintendent (1 regular)
- BG Public Service Employee (1 limited term)

Deletions

- BG General Manager (1 regular, transfer out)

