

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 financed by property taxes and rental income.

Budget at a Glance

Total Requirements (Excl. Reimb.)	\$19,613,199
Total Sources (Incl. Reimb.)	\$15,780,041
Use of/ (Contribution to) Fund Balance	\$3,833,158
Total Staff	99

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 Zone is financed by property taxes, which fund security, maintenance, replacement shrubbery, reforestation, and engineering services.

CSA 70 DB-1 Bloomington was established by an act of the County of San Bernardino Board of Supervisors on February 10, 2004. The Zone is responsible for the maintenance of two detention basins and four landscaped intersections. On January 23, 2004, property owners approved an annual service charge of \$520 per parcel with a 2.5% inflationary factor. The 2016-17 per parcel service charge is \$633.20.

CSA 70 EV-1 East Valley was established by an act of the County of San Bernardino Board of Supervisors on April 23, 1996. The Zone is responsible for the maintenance of the Alabama Street storm drain in the Redlands Citrus Plaza area. Funding for this Zone's operation is generated through a developer buy-in charge, which was received in 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 Zone maintains a detention basin, open space, and storm drain conveyances to the basin. This 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 financed 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 financed by property tax revenue.

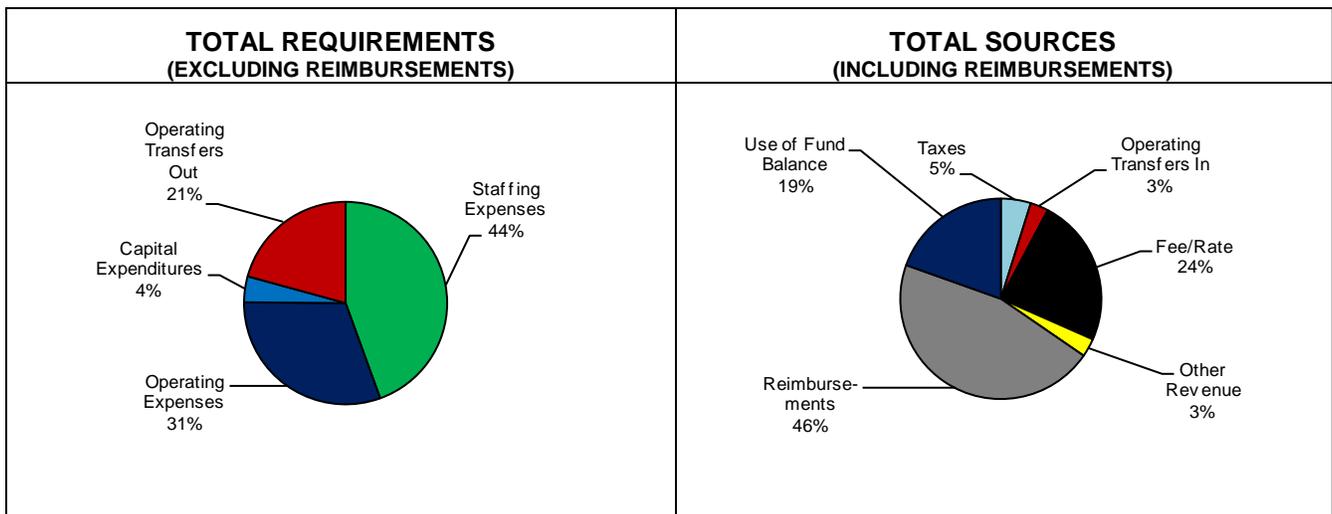


CSA 70 TV-4 Wonder Valley was established by an act of the County of San Bernardino Board of Supervisors on July 11, 1995 to provide eight channels of UHF television translator service broadcast from Pinto Mountain, for the direct benefit of Wonder Valley. This Zone provides service to approximately 2,000 households and is financed by a special tax of \$5 per parcel, per year on 4,839 parcels, which funds a part-time TV production assistant for community television, and a basic community television program service.

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 television translator service broadcast from Pinto Mountain to the 100-square-mile area encompassing Copper Mesa, Desert Heights, Flamingo Heights, Landers, and Yucca Mesa. This Zone provides service to approximately 18,000 households and is financed by a special tax of \$25 per year per improved parcel on 6,951 parcels.

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

2016-17 RECOMMENDED BUDGET



ANALYSIS OF 2016-17 RECOMMENDED BUDGET

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

BUDGET UNIT: Various
 FUNCTION: General
 ACTIVITY: Legislative and Admin

	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	7,265,992	7,607,690	7,593,998	8,885,538	8,316,556	8,721,038	(164,500)
Operating Expenses	4,383,885	4,113,579	4,389,823	6,780,696	4,597,405	6,013,697	(766,999)
Capital Expenditures	1,140,264	1,407,522	1,914,319	5,191,523	1,807,185	811,020	(4,380,503)
Total Exp Authority	12,790,141	13,128,791	13,898,140	20,857,757	14,721,146	15,545,755	(5,312,002)
Reimbursements	(8,530,788)	(8,289,864)	(8,655,996)	(10,007,623)	(9,518,814)	(8,992,631)	1,014,992
Total Appropriation	4,259,353	4,838,927	5,242,144	10,850,134	5,202,332	6,553,124	(4,297,010)
Operating Transfers Out	515,600	1,148,963	499,505	2,822,243	1,071,621	4,067,444	1,245,201
Total Requirements	4,774,953	5,987,890	5,741,649	13,672,377	6,273,953	10,620,568	(3,051,809)
Sources							
Taxes	923,773	949,017	965,845	929,191	949,623	944,900	15,709
Realignment	0	0	0	0	0	0	0
State/Fed/Other Government	220,131	20,690	39,996	45,379	47,322	48,163	2,784
Fee/Rate	2,173,503	2,143,433	2,346,394	3,935,721	2,664,296	4,637,737	702,016
Other Revenue	582,092	268,269	315,627	434,839	413,352	582,435	147,596
Total Revenue	3,899,499	3,381,409	3,667,862	5,345,130	4,074,593	6,213,235	868,105
Operating Transfers In	1,856,365	4,727,900	1,924,264	2,741,543	843,941	574,175	(2,167,368)
Total Financing Sources	5,755,864	8,109,309	5,592,126	8,086,673	4,918,534	6,787,410	(1,299,263)
Fund Balance							
Use of / (Contribution to) Fund Balance	(980,911)	(2,121,419)	149,523	5,585,704	1,355,419	3,833,158	(1,752,546)
Available Reserves				6,223,223	10,453,508	6,620,350	397,127
Total Fund Balance				11,808,927	11,808,927	10,453,508	(1,355,419)
Budgeted Staffing*	93	94	98	98	98	99	1

*Data represents modified budgeted staffing

DETAIL OF 2016-17 RECOMMENDED BUDGET

	2016-17				
	Requirements	Sources	Use of / (Contribution to) Fund Balance	Available Reserves	Staffing
Special Revenue Funds					
CSA 40 Elephant Mountain (Fund SIS)	357,791	336,075	21,716	1,180,491	2
CSA 70 Countywide (Fund SKV)	8,616,658	4,482,941	4,133,717	614,317	97
CSA 70 D-1 Lake Arrowhead (Fund SLA)	306,169	528,457	(222,288)	2,112,923	0
CSA 70 DB-1 Bloomington (Fund SLB)	57,512	45,956	11,556	99,754	0
CSA 70 EV-1 East Valley (Fund SFC)	27,579	645	26,934	171,787	0
CSA 70 DB-2 Big Bear (Fund RCU and EIB)	15,155	17,048	(1,893)	80,843	0
CSA 70 TV-2 Morongo Valley (Fund SLD)	85,920	152,058	(66,138)	1,026,466	0
CSA 70 TV-4 Wonder Valley (Fund SLF)	29,444	29,969	(525)	158,465	0
CSA 70 TV-5 Mesa (Fund SLE)	204,516	189,074	15,442	669,672	0
CFD 2006-1 Lytle Creek (Fund CXI)	32,538	45,569	(13,031)	425,216	0
CSA 120 North Etiwanda Preserve (Fund SOH)	887,286	959,618	(72,332)	80,416	0
Total Special Revenue Funds	10,620,568	6,787,410	3,833,158	6,620,350	99



CSA 40 Elephant Mountain includes \$357,791 in Requirements to fund one regular position and one limited-term position; television translator services operations and maintenance; and transfers for allocated indirect costs. Sources of \$336,075 are primarily from property taxes. Fund Balance of \$21,716 is used to support ongoing operations. It has been the department's practice that when available Fund Balance exceeds its 25% reserve threshold, as is the case with this fund, 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.

CSA 70 Countywide includes \$8.6 million in Requirements to fund 97 positions including 93 regular and 4 limited term positions; department-wide administrative support services; transfers for shared positions with other departments; vehicle costs; training costs; and contract services for other County departments. Other County departments for which services are provided include Regional Parks, Sheriff/Coroner/Public Administrator (Sheriff), Airports, and department-wide service agreements with Real Estate Services – Project Management Division, and Arrowhead Regional Medical Center. Also included in Requirements are Capital Expenditures for vehicle and equipment purchases, as well as improvements at Mojave Narrows. Sources of \$4.5 million are primarily from water and sanitation operations and maintenance for Regional Parks, Sheriff's Department, and Airports, and countywide engineering and lien administration revenues. Fund Balance of \$4.1 million will primarily be used as a transfer with the Lake Gregory Project to a capital improvement fund, and for a one-time loan for the Big Bear Alpine Zoo Relocation capital improvement project.

CSA 70 D-1 Lake Arrowhead includes \$306,169 in Requirements to fund operating and maintenance expenses for Lake Arrowhead Dam and transfers for allocated indirect costs. Sources of \$528,457 are primarily from property taxes. Contribution to Fund Balance of \$222,288 will support future operations. The department is reviewing operations in an effort to make adjustments to expenses and/or revenue in order to eliminate Fund Balance in excess of the reserve threshold.

CSA 70 DB-1 Bloomington includes \$57,512 in Requirements to fund operating and landscape maintenance expenses, and transfers for allocated indirect costs. Sources of \$45,956 are primarily from service charges. Fund Balance of \$11,556 is being used to support ongoing operations. It has been the department's practice that when available Fund Balance exceeds its 25% reserve threshold, as is the case with this fund, 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.

CSA 70 EV-1 East Valley includes \$27,579 in Requirements to fund maintenance for storm drain protection. Sources of \$645 is from interest revenue. Fund Balance of \$26,934 is being used to support ongoing operations. It has been the department's practice that when available Fund Balance exceeds its 25% reserve threshold, as is the case with this fund, 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.

CSA 70 DB-2 Big Bear includes \$15,155 in Requirements to fund operating and maintenance expenses for detention basin, open space, and storm drain services. Sources of \$17,048 are primarily from service charges. Contribution to Fund Balance of \$1,893 will support future operations. In 2016-17 a new fund (RCU) was created for this Zone to follow correct accounting principles and the old fund (EIB) will be inactivated.

CSA 70 TV-2 Morongo Valley includes \$85,920 in Requirements to fund operating and maintenance expenses for television translator services and transfers for allocated indirect costs. Sources of \$152,058 are primarily from property taxes. Contribution to Fund Balance of \$66,138 will support future operations. The department is reviewing operations in an effort to make adjustments to expenses and/or revenue in order to eliminate Fund Balance in excess of the reserve threshold.



CSA 70 TV-4 Wonder Valley includes \$29,444 in Requirements to fund operating and maintenance expenses for television translator services and transfers for allocated indirect costs. Sources of \$29,969 are primarily from a special tax. Contribution to Fund Balance of \$525 will support future operations. The department is reviewing operations in an effort to make adjustments to expenses and/or revenue in order to eliminate Fund Balance in excess of the reserve threshold.

CSA 70 TV-5 Mesa includes \$204,516 in Requirements to fund operating and maintenance expenses for television translator services, transfers for allocated indirect costs, and capital expenditures. Sources of \$189,074 are primarily from special taxes. Fund Balance of \$15,442 is being used to support ongoing operations. It has been the department's practice that when available Fund Balance exceeds its 25% reserve threshold, as is the case with this fund, 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.

CFD 2006-1 Lytle Creek includes \$32,538 in Requirements to fund operating expenses for maintaining open spaces and storm drain protection, and transfers for allocated indirect costs. Sources of \$45,569 are primarily from special taxes. Contribution to Fund Balance of \$13,031 will support future operations. The department is reviewing operations in an effort to make adjustments to expenses and/or revenue in order to eliminate Fund Balance in excess of the reserve threshold.

CSA 120 North Etiwanda Preserve includes \$887,286 in Requirements to fund operating and maintenance expenses of the preserve, conservation studies, transfers for allocated indirect costs, and Operating Transfers Out for capital improvement projects. Sources of \$959,618 are primarily from Discretionary General Funding in the amount of \$500,000 for a vegetation study as well as parking lot improvements, Operating Transfers In from interest earned on the endowment trust fund, and mitigation acceptance fees. Contribution to Fund Balance of \$72,332 will support future operations.

BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements are decreasing by \$3.1 million primarily as a result of moving the Lake Gregory Dam project from an operating fund to a capital improvement project fund. In addition, various projects that were included in the 2015-16 budget are now complete. Sources are decreasing by \$1.3 million primarily due to moving the Lake Gregory Dam project to a capital improvement fund.

Sources include a total of \$500,000 of Net County Cost from the County General Fund for parking improvements and a vegetation and wildlife study at the North Etiwanda Preserve (CSA120).

ANALYSIS OF FUND BALANCE

Six districts will use Fund Balance of \$4.3 million. The largest use of Fund Balance is in CSA 70 Countywide, which requires \$4.1 million, primarily as a result of moving the Lake Gregory Dam project from an operating fund to a capital improvement project fund. Additionally, 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.

Six districts will contribute a total of \$455,157 to Fund Balance. The majority of the increase in departmental Fund Balance is a result of inflationary increases exceeding current year expenditures. The department is reviewing operations in an effort to make adjustments to expenses and/or revenue in order to eliminate Fund Balance in excess of the reserve threshold.



2016-17 POSITION SUMMARY*

Division	2015-16				2016-17		
	Modified Staffing	Adds	Deletes	Re-Orgs	Recommended	Limited	Regular
Administration	26	1	-1	3	29	3	26
Regional Operations	9	2	-1	-2	8	1	7
Water/Sanitation Operations	63	2	-2	-1	62	1	61
Total	98	5	-4	0	99	5	94

*Detailed classification listing available in Appendix D.

STAFFING CHANGES AND OPERATIONAL IMPACT

Staffing Expenses of \$8.7 million fund 99 budgeted positions of which 94 are regular positions and five are limited term positions. The budget includes a net increase of one regular position. These changes will better align positions with the duties being performed within the districts.

Additions

Applications Specialist (one regular, technical error correction)
 BG CSA 70 Park Maintenance Worker I (one regular, transfer in)
 BG General Manager (one regular, transfer in)
 BG Public Service Employee (one limited-term)

Deletions

Assistant Regional Manager (one regular, transfer out)
 BG Public Service Employees two limited-term, vacant)

Re-Orgs

BG District Coordinator (1 regular)
 BG Staff Analyst II (1 regular)
 Division Manager, Operations (1 regular)

