

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) and Zones. Sources are received through property taxes, state aid, federal aid and service charges.

Budget at a Glance

Total Requirements (Excl. Reimb.)	\$2,157,214
Total Sources (Incl. Reimb.)	\$1,948,805
Use of/ (Contribution to) Fund Balance	\$208,409
Total Staff	22

CSA 20 Joshua Tree was established by an act of the County of San Bernardino Board of Supervisors on June 1, 1964 to provide park and recreation services. Resolution 1993-22 consolidated the services of fire with streetlighting, and park and recreation. This CSA provides funding for four parks, three ball fields, one recreation center building, a water playground, a skateboard park, a 12,000 sq. ft. community center, and approximately 297 streetlights. This park CSA receives property tax revenue and a service charge of \$30 per improved parcel, per year and \$10 per unimproved parcel, per year. Currently, there are 4,408 improved parcels and 5,618 unimproved parcels.

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

CSA 42 Oro Grande was established by an act of the County of San Bernardino Board of Supervisors on December 27, 1965 to provide park and streetlighting services. In 2009-10 the CSA consolidated park and streetlight services to increase operational efficiencies and reduce administrative activities. This CSA funds the operation of 40 streetlights and one community park. Services are provided to approximately 123 residences and 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. Park and recreation activities are provided for approximately 3,000 users and 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 a paved parking lot. This CSA serves approximately 10,000 park visitors annually and services are funded primarily by property taxes.

CSA 70 M Wonder Valley was established by an act of the County of San Bernardino Board of Supervisors on July 1, 1991 to provide park and recreation services. This park Zone is funded by a \$10 per parcel, per year service charge levied on 4,632 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 to provide park and recreation services. This park Zone is funded by a \$9 per parcel, per year special tax, which is levied on 3,539 parcels.

CSA 70 P-8 Fontana was established by an act of the County of San Bernardino Board of Supervisors on July 13, 1993 to provide park and recreation services as well as streetlighting services. Voters approved a service charge of \$394 per parcel for the first year. The property has been sold and the special taxes have been eliminated. The streetlight obligation is served by CSA SL-1 (Countywide) and minimal costs remain to provide decorative concrete paving in the small dirt areas. Once this project is complete the district will be dissolved.

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. This Zone is funded by



a service charge with a maximum charge of \$500 per parcel, per year. The 2016-17 per parcel service charge is \$500, which is currently levied on 128 residential properties. There are 28 streetlights in this Zone.

CSA 70 P-12 Montclair was established by an act of the County of San Bernardino Board of Supervisors on February 7, 2006 to provide landscaping, graffiti removal, block wall maintenance, and streetlighting services. Voters approved an annual service charge of \$700 per parcel with a 1.5% inflationary factor. The 2016-17 per parcel service charge is \$731.98, which is currently 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 on August 1, 2006 to provide ongoing maintenance costs associated with landscape improvements to the Riverside Avenue median in the unincorporated area of El Rancho Verde. Voters approved a service charge of \$146.22 per parcel, per year, which is currently levied on 509 parcels.

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. The 2016-17 per parcel service charge is \$358.75, which is currently 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. Voters approved an annual service charge of \$388 per parcel with a 2.5% inflationary factor. The 2016-17 per parcel service charge is \$417.84, which is currently levied on 44 parcels.

CSA 70 P-17 Bloomington was established by an act of the County of San Bernardino Board of Supervisors on December 18, 2007 to provide landscape maintenance services and a detention basin. Voters approved an annual service charge of \$1,100 per parcel with a 2.5% inflationary factor once development is completed. No service charge is being levied for 2016-17.

CSA 70 P-18 Randall Crossings was established by an act of the County of San Bernardino Board of Supervisors on July 9, 2013 for the purpose of drainage and landscaping. This Zone is responsible for maintaining two catch basins, one 12" pipe and a drainage swale with landscaping. Voters approved an annual service charge of \$600 per parcel with a 2.5% inflationary factor. The 2016-17 per parcel service charge is \$646.14, which is currently levied on 20 parcels.

CSA 70 P-19 Gregory Crossings was established by an act of the County of San Bernardino Board of Supervisors on September 24, 2013 for the purpose of landscaping and detention basin maintenance. This Zone is responsible for maintaining a 600 foot, 72-inch culvert pipe, drain and 14,579 square feet of landscaping. Voters approved an annual service charge of \$1,320 per parcel with a 2.5% inflationary factor. The 2016-17 service charge is \$1,353, which is currently levied on 15 parcels.

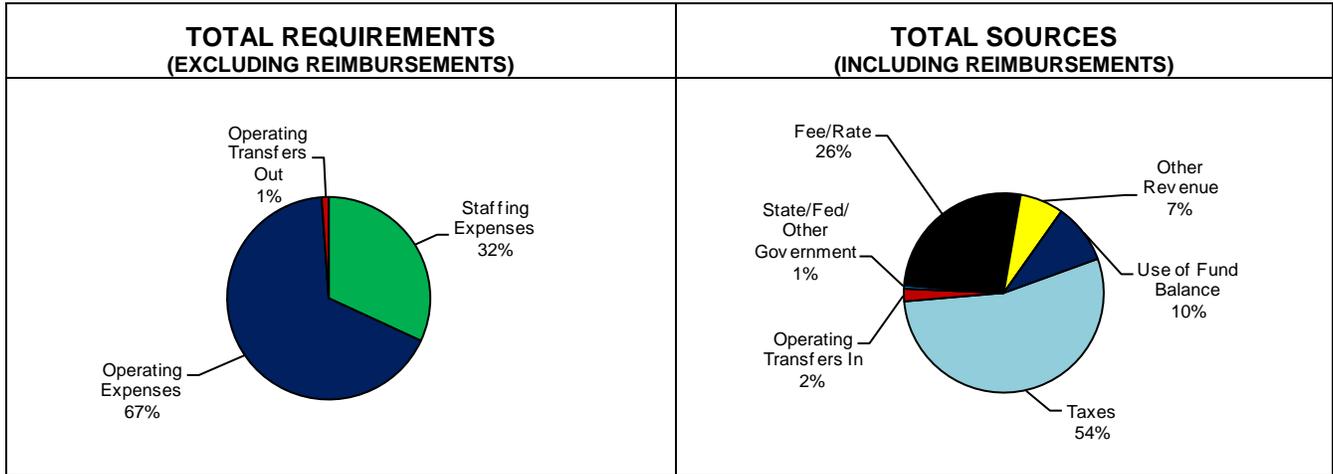
CSA 70 P-20 Mulberry Heights was established by an act of the County of San Bernardino Board of Supervisors on January 14, 2014 for the purpose of landscaping and drainage maintenance. This Zone is responsible for maintaining 5,385 square feet of landscaping and one 72" corrugated metal perforated pipe. Voters approved an annual service charge of \$1,050 per parcel with a 2.5% inflationary factor. The 2016-17 service charge is \$1,076.25, which is currently levied on 20 parcels.

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. This 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 to provide park maintenance for the roadside park in Searles Valley. This CSA serves approximately 800 park users and is primarily funded by tax revenues.



2016-17 RECOMMENDED BUDGET



ANALYSIS OF 2016-17 RECOMMENDED BUDGET

GROUP: Special Districts
 DEPARTMENT: Special Districts
 FUND: Park Districts - 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
Requirements							
Staffing Expenses	566,682	628,615	602,439	679,686	593,721	688,197	8,511
Operating Expenses	1,344,828	1,311,177	1,463,539	1,744,779	1,309,918	1,444,842	(299,937)
Capital Expenditures	3,882	0	43,838	7,500	25,000	0	(7,500)
Total Exp Authority	1,915,392	1,939,792	2,109,816	2,431,965	1,928,639	2,133,039	(298,926)
Reimbursements	(95,000)	0	(3,765)	0	0	0	0
Total Appropriation	1,820,392	1,939,792	2,106,051	2,431,965	1,928,639	2,133,039	(298,926)
Operating Transfers Out	122,563	394,569	100,000	173,536	70,000	24,175	(149,361)
Total Requirements	1,942,955	2,334,361	2,206,051	2,605,501	1,998,639	2,157,214	(448,287)
Sources							
Taxes	1,073,095	1,066,341	1,114,437	1,136,826	1,164,714	1,169,087	32,261
Realignment	0	0	0	0	0	0	0
State/Fed/Other Government	73,040	11,783	11,471	411,954	11,800	11,435	(400,519)
Fee/Rate	512,809	542,930	564,523	590,198	572,491	571,909	(18,289)
Other Revenue	214,508	390,419	166,298	242,468	216,610	152,380	(90,088)
Total Revenue	1,873,452	2,011,473	1,856,729	2,381,446	1,965,615	1,904,811	(476,635)
Operating Transfers In	80,046	25,046	127,386	62,013	43,595	43,994	(18,019)
Total Financing Sources	1,953,498	2,036,519	1,984,115	2,443,459	2,009,210	1,948,805	(494,654)
Fund Balance							
Use of / (Contribution to) Fund Balance**	(10,543)	297,841	221,936	162,042	(10,571)	208,409	46,367
Available Reserves				1,108,318	1,280,931	1,072,522	(35,796)
Total Fund Balance				1,270,360	1,270,360	1,280,931	10,571
Budgeted Staffing*	26	22	23	23	23	22	(1)

*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					
CSA 20 Joshua Tree (Fund SGD)	795,638	728,871	66,767	0	9
CSA 29 Lucerne Valley (Fund SGG)	444,104	532,140	(88,036)	156,653	4
CSA 42 Oro Grande (Fund SIV)	44,711	29,843	14,868	0	1
CSA 56 Wrightwood (Fund SKD)	183,957	137,887	46,070	0	3
CSA 63 Oak Glen-Yucaipa (Fund SKM)	135,771	108,943	26,828	319,976	3
CSA 70 M Wonder Valley (Fund SYR)	77,808	62,067	15,741	39,580	1
CSA 70 P-6 El Mirage (Fund SYP)	66,580	39,162	27,418	0	1
CSA 70 P-8 Fontana (Fund SMK)	15,846	243	15,603	36,340	0
CSA 70 P-10 Mentone (Fund RGT)	68,324	49,225	19,099	29,261	0
CSA 70 P-12 Montclair (Fund SLL)	32,175	27,869	4,306	85,766	0
CSA 70 P-13 El Rancho Verde (Fund SLU)	84,367	72,088	12,279	91,974	0
CSA 70 P-14 Mentone (Fund RCZ)	63,692	38,670	25,022	177,491	0
CSA 70 P-16 Eagle Crest (Fund RWZ)	25,802	18,560	7,242	50,198	0
CSA 70 P-17 Bloomington (Fund SML)	0	40	(40)	8,549	0
CSA 70 P-18 Randall Crossings (Fund SMQ)	13,993	12,356	1,637	19,804	0
CSA 70 P-19 Gregory Crossings (Fund SMR)	24,380	19,858	4,522	22,234	0
CSA 70 P-20 Mulberry Heights (Fund SMT)	23,223	20,045	3,178	23,723	0
CSA 70 W Hinkley (Fund SLT)	29,093	23,888	5,205	0	0
CSA 82 Searles Valley (Fund SOZ)	27,750	27,050	700	10,973	0
Total Special Revenue Funds	2,157,214	1,948,805	208,409	1,072,522	22

CSA 20 Joshua Tree includes \$795,638 in Requirements for nine positions of which five are regular and four are limited term positions, expenses for park and streetlight operations and maintenance, and transfers for allocated indirect costs. Sources of \$728,871 are primarily from property taxes, special assessments, and other revenue for various park services and concessions. Fund Balance of \$66,767 is being used 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.

CSA 29 Lucerne Valley includes \$444,104 in Requirements for four positions of which two are regular and two limited term positions, expenses for park operations and maintenance costs, and transfers for allocated indirect costs. Sources of \$532,140 are primarily from property taxes, cemetery fees, and fees for park services. Contribution to Fund Balance of \$88,036 will meet 25% reserve threshold and support future operations.

CSA 42 Oro Grande includes \$44,711 in Requirements for one limited term position, expenses for park operations, and transfers for allocated indirect costs. Sources of \$29,843 are primarily from property taxes. Fund Balance of \$14,868 is being used 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.

CSA 56 Wrightwood includes \$183,957 in Requirements for three limited term positions, expenses for park operations and maintenance, and transfers for allocated indirect costs. Sources of \$137,887 include property taxes, rents, concessions, and interest. Fund Balance of \$46,070 is being used 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.



CSA 63 Oak Glen-Yucaipa includes \$135,771 in Requirements for three limited term positions, expenses for park operations and maintenance, and transfers for allocated indirect costs. Sources of \$108,943 are primarily from property taxes. Fund Balance of \$26,828 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 M Wonder Valley includes \$77,808 in Requirements for one limited term position, expenses for park operations and maintenance, and transfers for allocated indirect costs. Sources of \$62,067 are primarily from special assessments, rents and concessions. Fund Balance of \$15,741 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 P-6 El Mirage includes \$66,580 in Requirements for one limited term position, expenses for park operations and maintenance, and transfers for allocated indirect costs. Sources of \$39,162 are primarily from special taxes. Fund Balance of \$27,418 is being used 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.

CSA 70 P-8 Fontana includes \$15,846 in Requirements for park operations and maintenance, and transfers for allocated indirect costs. Sources of \$243 are revenues from interest. Fund Balance of \$15,603 is being used to support ongoing operations. Minimal one-time costs remain to provide decorative concrete paving in the small dirt areas. Once this is complete the district will be dissolved.

CSA 70 P-10 Mentone includes \$68,324 in Requirements for park operations and maintenance, and transfers for allocated indirect costs. Sources of \$49,225 are primarily from service charges. Fund Balance of \$19,099 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 P-12 Montclair includes \$32,175 in Requirements for park operations and maintenance, and transfers for allocated indirect costs. Sources of \$27,869 are primarily from special assessments. Fund Balance of \$4,306 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 P-13 El Rancho Verde includes \$84,367 in Requirements for maintenance, and transfers for allocated indirect costs. Sources of \$72,088 are primarily from special assessments. Fund Balance of \$12,279 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 P-14 Mentone includes \$63,692 in Requirements for maintenance, and transfers for allocated indirect costs. Sources of \$38,670 are primarily from special assessments. Fund Balance of \$25,022 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 P-16 Eagle Crest includes \$25,802 in Requirements for maintenance, and transfers for allocated indirect costs. Sources of \$18,560 are primarily from service charges. Fund Balance of \$7,242 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 P-17 Bloomington does not include any Requirements. Sources of \$40 is from interest. Contribution to Fund Balance of \$40 will support future operations. No service charge is being levied for 2016-17 as this is on hold pending development of the property.

CSA 70 P-18 Randall Crossings includes \$13,993 in Requirements for maintenance, and transfers for allocated indirect costs. Sources of \$12,356 are primarily from special assessments. Fund Balance of \$1,637 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 P-19 Gregory Crossings includes \$24,380 in Requirements for maintenance, and transfers for allocated indirect costs. Sources of \$19,858 are primarily from special assessments. Fund Balance of \$4,522 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 P-20 Mulberry Heights includes \$23,223 in Requirements for maintenance, and transfers for allocated indirect costs. Sources of \$20,045 are primarily from service charges. Fund Balance of \$3,178 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 W Hinkley includes \$29,093 in Requirements for park operations and maintenance, and transfers for allocated indirect costs. Sources of \$23,888 are primarily from property taxes and an operating transfer in from CSA 70 Countywide to augment operations due to a reduction in property taxes. Fund Balance of \$5,205 is being used 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.

CSA 82 Searles Valley includes \$27,750 in Requirements for park operations and maintenance, and transfers for allocated indirect costs. Sources of \$27,050 are primarily from an annual operating transfer in from CSA 82 Searles Valley Sanitation District. Fund Balance of \$700 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.



BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements are decreasing by \$448,287 primarily due to a reduction of Operating Expenses in order to keep various budgets aligned with decreasing revenue. In addition, Operating Transfers Out are decreasing as projects were completed in 2015-16. Sources are decreasing by \$494,654 primarily due to the transfer of federal aid to fund conservation area improvements; this grant revenue is accounted for in a capital improvement project fund for 2016-17.

ANALYSIS OF FUND BALANCE

Fund Balance of \$296,485 will be used to support ongoing costs for 17 park districts. The department is reviewing operations in an effort to make adjustments to expenses and/or revenue in order to eliminate reliance on Fund Balance in future years. Two road districts will contribute a total of \$88,076 to Fund Balance. Fund Balance may be allowed to build up over the 25% reserve threshold to fund significant, one-time expenditures. However, the department is reviewing 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 majority of the increase from 2015-16 in departmental Fund Balance is a result of inflationary increases exceeding current year expenditures.

2016-17 POSITION SUMMARY*

Division	2015-16			2016-17			
	Modified Staffing	Adds	Deletes	Re-Orgs	Recommended	Limited	Regular
Regional Operations	23	1	-2	0	22	15	7
Total	23	1	-2	0	22	15	7

*Detailed classification listing available in Appendix D.

STAFFING CHANGES AND OPERATIONAL IMPACT

Staffing Expenses of \$688,197 fund 22 budgeted positions of which seven are regular positions and 15 are limited term positions. The budget includes a net decrease of one limited term position. County Service Area 29 (Lucerne Valley) no longer has sufficient revenue to support the expense of one BG CSA 29 Public Service Employee (vacant) position. However, there will be minimum operational impact as existing staff will continue to provide the necessary support to the district. The other changes will better align positions with the duties being performed within districts.

Additions

BG Public Service Employee (1 limited-term)

Deletions

BG CSA 29 Public Service Employee (1 limited-term, vacant)
 BG Public Service Employee (1 limited-term, transfer out)

