

Streetlight Districts Special Revenue Funds – Consolidated

DESCRIPTION OF MAJOR SERVICES

The Special Districts Department provides for the management and funding of streetlights within ten County Service Areas (CSA) and Improvement Zones throughout the County. Sources include property taxes or per parcel service charges.

Budget at a Glance	
Total Requirements (Excl. Reimb.)	\$914,879
Total Sources (Incl. Reimb.)	\$859,670
Use of/ (Contribution to) Fund Balance	\$55,209
Total Staff	0

CSA 30 Red Mountain was established by an act of the County of San Bernardino Board of Supervisors on December 30, 1964 to provide funding for the operation of 15 streetlights in the community of Red Mountain. This streetlight CSA is funded through property tax revenue.

CSA 54 Crest Forest was established by an act of the County of San Bernardino Board of Supervisors on September 19, 1966 to provide streetlight services to the community of Crest Forest. Beginning in 2014-15, CSA 53A Big Bear and CSA 73 Arrowbear Lake were consolidated into CSA 54 Crest Forest. This CSA receives property taxes to fund the operation of 210 streetlights.

CSA 70 EV-1 East Valley was established by an act of the County of San Bernardino Board of Supervisors on April 23, 1996. Community Facilities District 2010-1 was formed in 2010 to provide an ongoing funding mechanism for the streetlight energy charges of 215 streetlights in the unincorporated area of the County known as the “Donut Hole.” The rate and method of apportionment sets a special tax for each parcel to pay for the streetlighting energy charges. There are currently 77 parcels billed for this special tax.

CSA 70 GH Glen Helen was established by an act of the County of San Bernardino Board of Supervisors on August 24, 2004, to provide services for Tract 15900. Tract 15900 is an approved development of approximately 2,086 housing units in a development area known as “Lytle Creek North Development” project, which includes a provision for the installation of 283 streetlights in this area. On January 30, 2007, voters approved a service charge of \$41.71 per parcel, per year with an annual 2.5% inflationary increase to provide funding for the operation of the streetlights. The service charge for 2016-17 is \$50.82 per parcel and will be billed on 1,519 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 as a park district. On March 22, 2016 the County of San Bernardino Board of Supervisors approved funding in the amount of \$21,100 for the operation of four streetlights in the community of El Mirage. The approved funding is projected to support these streetlights for approximately 20 years.

CSA 70 SL-2 Chino was established by an act of the County of San Bernardino Board of Supervisors on November 16, 2004 when voters approved a service charge of \$122.00 per parcel, per year with an annual 1.5% inflationary increase to provide funding for the operation of eight streetlights. The service charge for 2016-17 is \$123.83 per parcel and will be billed on 26 parcels.

CSA 70 SL-3 Mentone was established by an act of the County of San Bernardino Board of Supervisors on February 15, 2005 when voters approved a service charge of \$40.00 per parcel, per year with an annual 1.5% inflationary increase for the operation of 12 streetlights in the community of Mentone. The service charge for 2016-17 is \$43.75 per parcel and will be billed on 69 parcels.

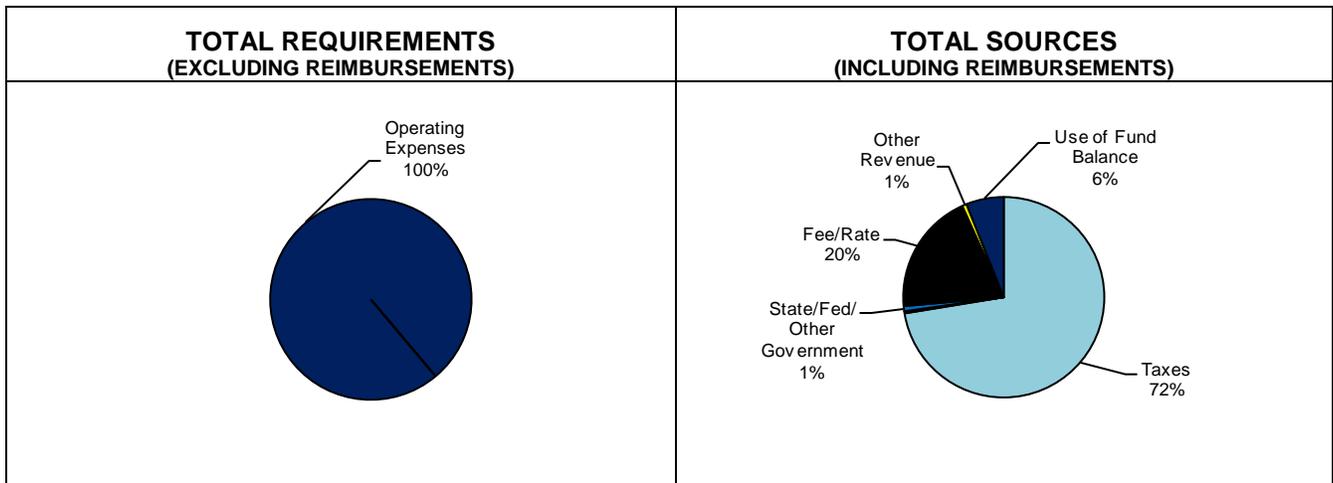
CSA 70 SL-4 Bloomington was established by an act of the County of San Bernardino Board of Supervisors on August 22, 2006 when voters approved a service charge of \$247.00 per parcel, per year with an annual 2.5% inflationary increase for the operation of five streetlights in the community of Bloomington. The service charge for 2016-17 is \$102.50 per parcel and will be billed on 31 parcels.



CSA 70 SL-5 Muscoy was established by an act of the County of San Bernardino Board of Supervisors on June 5, 2007 when voters approved a service charge of \$18.00 per parcel, per year with an annual 2.5% inflationary increase for the operation of 207 streetlights in the community of Muscoy. The service charge for 2016-17 is \$19.38 per parcel and will be billed on 2,155 parcels.

CSA SL-1 Countywide was established by an act of the County of San Bernardino Board of Supervisors on December 27, 1965. This streetlight CSA receives property taxes to fund the operation of 3,521 streetlights in communities throughout the County.

2016-17 RECOMMENDED BUDGET



ANALYSIS OF 2016-17 RECOMMENDED BUDGET

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

BUDGET UNIT: Various
 FUNCTION: Public Ways & Facilities
 ACTIVITY: Public Ways

	2012-13	2013-14	2014-15	(A) 2015-16	2015-16	(B) 2016-17	(B-A) Change From Prior Year Modified Budget
	Actual	Actual	Actual	Modified Budget	Estimate	Recommended Budget	
Requirements							
Staffing Expenses	0	0	0	0	0	0	0
Operating Expenses	818,576	723,411	760,966	867,697	786,111	914,879	47,182
Capital Expenditures	0	0	0	0	0	0	0
Total Exp Authority	818,576	723,411	760,966	867,697	786,111	914,879	47,182
Reimbursements	0	0	0	0	0	0	0
Total Appropriation	818,576	723,411	760,966	867,697	786,111	914,879	47,182
Operating Transfers Out	0	0	0	0	0	0	0
Total Requirements	818,576	723,411	760,966	867,697	786,111	914,879	47,182
Sources							
Taxes	696,790	754,116	755,147	645,259	659,730	662,541	17,282
Realignment	0	0	0	0	0	0	0
State/Fed/Other Government	7,906	7,746	7,593	7,779	7,348	7,445	(334)
Fee/Rate	125,635	166,871	149,585	142,142	159,180	179,798	37,656
Other Revenue	99,946	79,179	12,033	9,367	23,111	6,705	(2,662)
Total Revenue	930,277	1,007,912	924,357	804,547	849,369	856,489	51,942
Operating Transfers In	0	0	0	303	1,815	3,181	2,878
Total Financing Sources	930,277	1,007,912	924,357	804,850	851,184	859,670	54,820
Fund Balance							
Use of / (Contribution to) Fund Balance**	(111,701)	(284,501)	(163,391)	62,847	(65,073)	55,209	(7,638)
Available Reserves				1,103,554	1,231,474	1,176,265	72,711
Total Fund Balance				1,166,401	1,166,401	1,231,474	65,073
Budgeted Staffing*	0	0	0	0	0	0	0

*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 30 Red Mountain (Fund SGJ)	5,567	5,162	405	0	0
CSA 54 Crest Forest (Fund SJV)	56,012	34,347	21,665	23,405	0
CSA 70 EV-1 East Valley (Fund SQW)	43,158	43,761	(603)	78,151	0
CSA 70 GH Glen Helen (Fund RWX)	86,740	83,778	2,962	83,041	0
CSA 70 P-6 El Mirage (Fund SQU)	1,500	0	1,500	19,600	0
CSA 70 SL-2 Chino (Fund SQX)	4,724	3,225	1,499	404	0
CSA 70 SL-3 Mentone (Fund SQZ)	4,711	4,285	426	0	0
CSA 70 SL-4 Bloomington (Fund SMC)	3,980	3,283	697	30,125	0
CSA 70 SL-5 Muscoy (Fund SMJ)	39,144	46,225	(7,081)	73,051	0
CSA SL-1 Countywide (Fund SQV)	669,343	635,604	33,739	868,488	0
Total Special Revenue Funds	914,879	859,670	55,209	1,176,265	0



CSA 30 Red Mountain includes \$5,567 in Requirements to fund energy costs for streetlights and transfers for allocated indirect costs. Sources of \$5,162 are primarily from property taxes. Fund Balance of \$405 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 54 Crest Forest includes \$56,012 in Requirements to fund energy costs for streetlights and transfers for allocated indirect costs. Sources of \$34,347 are primarily from property taxes. Fund Balance of \$21,665 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 \$43,158 in Requirements to fund energy costs for streetlights and transfers for allocated indirect costs. Sources of \$43,761 are from per parcel special taxes. Contribution to Fund Balance of \$603 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 GH Glen Helen includes \$86,740 in Requirements to fund energy costs for streetlights and transfers for allocated indirect costs. Sources of \$83,778 are primarily from per parcel service charges. Fund Balance of \$2,962 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 \$1,500 in Requirements to fund energy costs for streetlights. Fund Balance of \$1,500 is being used to support ongoing operations. The department received one-time Board Discretionary funding in March, 2016 to support these streetlights for approximately 20 years.

CSA 70 SL-2 Chino includes \$4,724 in Requirements to fund energy costs for streetlights and transfers for allocated indirect costs. Sources of \$3,225 are primarily from per parcel service charges. Fund Balance of \$1,499 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 SL-3 Mentone includes \$4,711 in Requirements to fund energy costs for streetlights and transfers for allocated indirect costs. Sources of \$4,285 are primarily from per parcel service charges. Fund Balance of \$426 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 SL-4 Bloomington includes \$3,980 in Requirements to fund energy costs for streetlights and transfers for allocated indirect costs. Sources of \$3,283 are primarily from per parcel service charges. Fund Balance of \$697 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 SL-5 Muscoy includes \$39,144 in Requirements to fund energy costs for streetlights and transfers for allocated indirect costs. Sources of \$46,225 are primarily from per parcel service charges. Contribution to Fund Balance of \$7,081 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 SL-1 Countywide includes \$669,343 in Requirements to fund energy costs for streetlights and transfers for allocated indirect costs. Sources of \$635,604 are primarily from property taxes. Fund Balance of \$33,739 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 increasing by \$47,182. This is primarily due to an increase in administrative overhead charges. Sources are increasing by \$54,820 primarily due to annual inflationary increases for streetlight service charges.

ANALYSIS OF FUND BALANCE

Eight streetlight districts will use a total of \$62,893 of Fund Balance to support ongoing costs. 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.

Two streetlight districts will contribute a total of \$7,684 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 in departmental Fund Balance in prior years is a result of inflationary increases exceeding current year expenditures.

STAFFING CHANGES AND OPERATIONAL IMPACT

There is no staffing associated with these budget units.

