

SPECIAL DISTRICTS DEPARTMENT

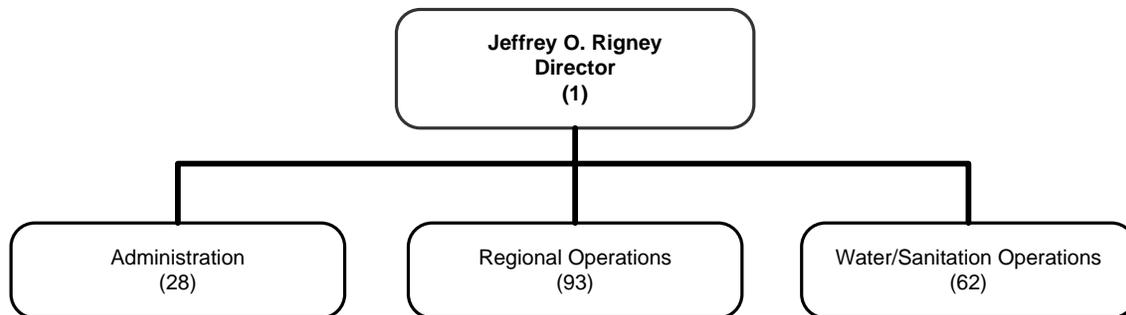
Jeffrey O. Rigney

DEPARTMENT MISSION STATEMENT

The Special Districts Department works to ensure safe, healthy, and enjoyable communities by providing customizable programs and municipal services for those who work, play, and stay in San Bernardino County.



ORGANIZATIONAL CHART



2016-17 SUMMARY OF BUDGET UNITS

	2016-17					
	Requirements	Sources	Net County Cost	Use of / (Contribution to) Fund Balance	Use of / (Contribution to) Net Position	Staffing
Special Revenue Funds						
General Districts - Consolidated	10,620,568	6,787,410		3,833,158		99
Big Bear Valley Recreation and Park District	4,034,128	3,546,136		487,992		59
Bloomington Recreation and Park District	294,359	311,120		(16,761)		3
Park Districts - Consolidated	2,157,214	1,948,805		208,409		22
Road Districts - Consolidated	2,526,596	1,998,253		528,343		1
Streetlight Districts - Consolidated	914,879	859,670		55,209		0
Total Special Revenue Funds	20,547,744	15,451,394	0	5,096,350	0	184
Enterprise Funds						
CSA 70 Havasu Lake	68,945	72,698			(3,753)	0
Sanitation Districts - Consolidated	8,304,318	7,785,276			519,042	0
Water Districts - Consolidated	6,905,523	5,940,811			964,712	0
Total Enterprise Funds	15,278,786	13,798,785	0	0	1,480,001	0
Total - All Funds	35,826,530	29,250,179	0	5,096,350	1,480,001	184



2015-16 MAJOR ACCOMPLISHMENTS

- Completed a six-month Leadership course for executive staff.
- Completed a rate study for all water and sanitation districts.
- Purchased a new billing system for the Water and Sanitation Division.
- Purchased a new road grader for CSA 70 M Wonder Valley.
- Received \$400,000 in grant funding for the Desert View Recreational Trails project.
- Received \$20,000 from First 5 for the Joshua Tree Literacy Lounge.
- Received approval for a \$3.0 million grant for the Pioneer Town water project.
- Completed the following projects:
 - Several paving projects throughout the County
 - Water pipeline replacement in CSA 42 Oro Grande
 - Raccoon exhibit at the Big Bear Alpine Zoo
- Renewed Operation and Maintenance water and sanitation agreements with County Sheriff, Arrowhead Regional Medical Center, Facilities Management, and Regional Parks Departments.
- Acquired and developed a park in Lucerne Valley.
- Completed a recruitment of Treatment Plant Operator positions to ensure long-term stability.
- Implemented a mandate from the state for water conservation within all Board-governed water districts.
- Released a CFD 2006-1 Bond Issuance in the amount of \$22.5 million.

DEPARTMENT PERFORMANCE MEASURES

COUNTY GOAL: IMPROVE COUNTY GOVERNMENT OPERATIONS		Measure	2014-15 Actual	2015-16 Target	2015-16 Est.	2016-17 Target
OBJECTIVE	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.	Percentage of customers (with cellular-read meters) notified of new leaks within one business day of detection	N/A	100%	100%	100%
STRATEGY	Utilize new automated water meter infrastructure (cellular-read meters) to provide timely notification of leak detection analysis to customers.					
COUNTY GOAL: OPERATE IN A FISCALLY-RESPONSIBLE AND BUSINESS-LIKE MANNER		Measure	2014-15 Actual	2015-16 Target	2015-16 Est.	2016-17 Target
OBJECTIVE	Implement information management best-practices that will fully utilize available technology, unify platforms and move toward a standardized enterprise approach.	Percentage of on-time water and sewer payments	78%	84%	84%	84%
STRATEGY	Use technology to facilitate on-time bill payments by promoting online bill payments via electronic payments.					
COUNTY GOAL: OPERATE IN A FISCALLY-RESPONSIBLE AND BUSINESS-LIKE MANNER		Measure	2014-15 Actual	2015-16 Target	2015-16 Est.	2016-17 Target
OBJECTIVE	Develop a long-term budget plan which brings County operations into both fiscal and programmatic balance, including full funding of reserves for infrastructure and operating system maintenance and replacement.	NEW	N/A	N/A	N/A	10%
STRATEGY	Assess financial stability for each District to ensure solvency and long-term operations.	Percentage of Districts with a service level masterplan				



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.

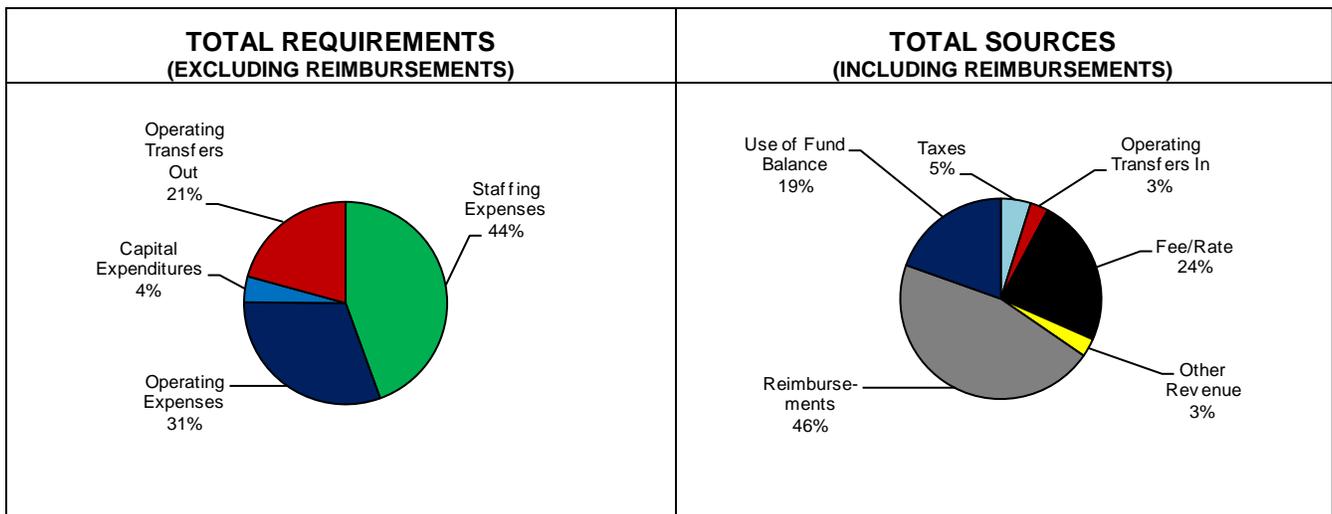


CSA 70 TV-4 Wonder Valley was established by an act of the County of San Bernardino Board of Supervisors on July 11, 1995 to provide eight channels of UHF television translator service broadcast from Pinto Mountain, for the direct benefit of Wonder Valley. This Zone provides service to approximately 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) Change From Prior Year Modified Budget
	Actual	Actual	Actual	Modified Budget	Estimate	Recommended 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)



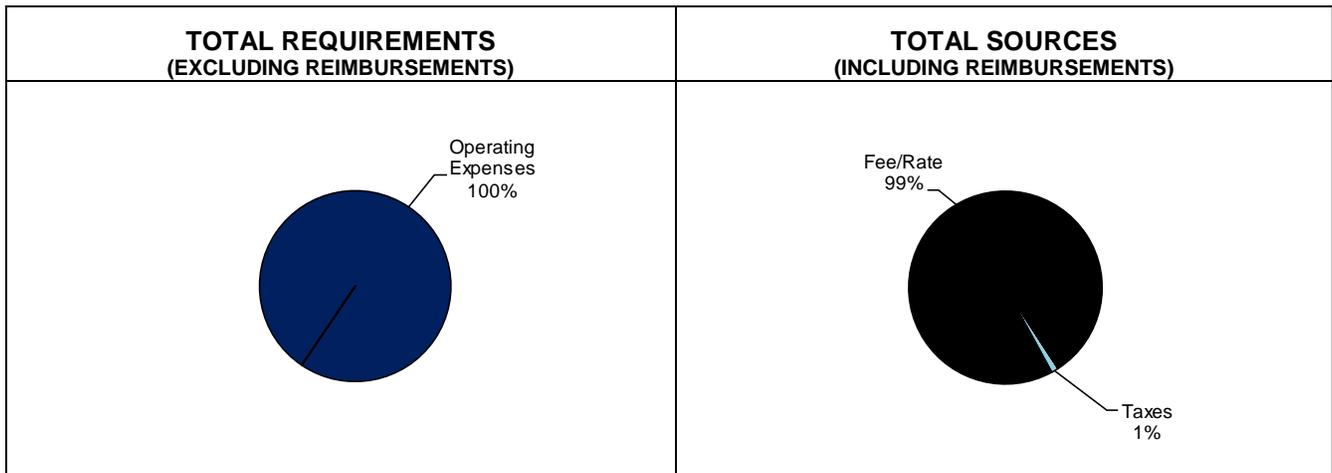
CSA 70 HL Havasu Lake Enterprise Fund

DESCRIPTION OF MAJOR SERVICES

County Service Area (CSA) 70, Zone HL was established by an act of the County of San Bernardino Board of Supervisors on April 1, 1990 to provide refuse collection services within the community of Havasu Lake. The CSA is funded by annual service charges assessed on property and collected through annual property taxes.

Budget at a Glance	
Total Requirements (Excl. Reimb.)	\$68,945
Total Sources (Incl. Reimb.)	\$72,698
Use of / (Contribution To) Net Position	(\$3,753)
Total Staff	0

2016-17 RECOMMENDED BUDGET



ANALYSIS OF 2016-17 RECOMMENDED BUDGET

GROUP: Special Districts
DEPARTMENT: Special Districts
FUND: Havasu Lake

BUDGET UNIT: EJA 487
FUNCTION: Public Ways & Facilities
ACTIVITY: Public Facilities

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	(A) <u>2015-16</u>	<u>2015-16</u>	(B) <u>2016-17</u>	(B-A)
	Actual	Actual	Actual	Modified Budget	Estimate	Recommended Budget	Change From Prior Year Modified Budget
Requirements							
Staffing Expenses	0	0	0	0	0	0	0
Operating Expenses	65,088	64,942	65,414	75,215	64,820	68,945	(6,270)
Capital Expenditures	0	0	0	0	0	0	0
Total Exp Authority	65,088	64,942	65,414	75,215	64,820	68,945	(6,270)
Reimbursements	0	0	0	0	0	0	0
Total Appropriation	65,088	64,942	65,414	75,215	64,820	68,945	(6,270)
Operating Transfers Out	0	0	0	0	0	0	0
Total Requirements	65,088	64,942	65,414	75,215	64,820	68,945	(6,270)
Sources							
Taxes	357	909	3,120	909	1,308	909	0
Realignment	0	0	0	0	0	0	0
State/Fed/Other Government	0	0	0	0	0	0	0
Fee/Rate	69,491	71,738	72,308	76,293	70,261	71,738	(4,555)
Other Revenue	144	51	94	0	67	51	51
Total Revenue	69,992	72,698	75,522	77,202	71,636	72,698	(4,504)
Operating Transfers In	750	0	0	0	0	0	0
Total Financing Sources	70,742	72,698	75,522	77,202	71,636	72,698	(4,504)
Net Position							
Use of/ (Contribution to) Net Position**	(5,654)	(7,756)	(10,108)	(1,987)	(6,816)	(3,753)	(1,766)
Est. Net Position Available						35,171	
Total Est. Unrestricted Net Position						31,418	
Budgeted Staffing*	0	0	0	0	0	0	0

*Data represents modified budgeted staffing

**Contribution to Net Position appears as a negative number and increases Estimated Net Position Available.

Note: Unlike governmental funds, the 2015-16 Modified Budget and Estimate columns do not include information on Estimated Net Position Available or Total Estimated Unrestricted Net Position because GAAP requires that internal service and enterprise funds include line items such as depreciation, which are not budgeted, in the Net Position calculation.

MAJOR REQUIREMENTS AND SOURCES IN 2016-17 RECOMMENDED BUDGET

Requirements of \$68,945 include Operating Expenses for refuse services. Sources of \$72,698 primarily include user service charges.

BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements are decreasing by \$6,270 due to changes in refuse service costs. Sources are decreasing by \$4,504 due to a reduction in current services.

ANALYSIS OF NET POSITION

Net position is increasing by \$3,753 in 2016-17 primarily due to a reduction in refuse service costs. This supports the department's effort of maintaining a minimum of 25% operating capital to support future operations.

STAFFING CHANGES AND OPERATIONAL IMPACT

There is no staffing associated with this budget unit.



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.

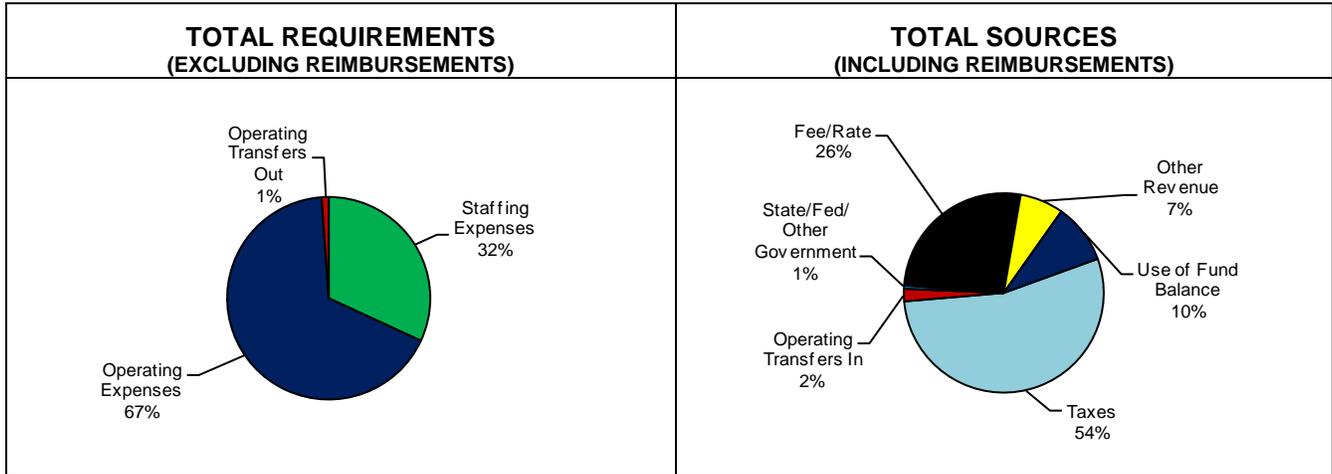
CSA 70 P-20 Mulberry Heights was established by an act of the County of San Bernardino Board of Supervisors on January 14, 2014 for the purpose of landscaping and drainage maintenance. This Zone is responsible for maintaining 5,385 square feet of landscaping and one 72" corrugated metal perforated pipe. 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)



Big Bear Valley Recreation and Park District Big Bear Alpine Zoo

DESCRIPTION OF MAJOR SERVICES

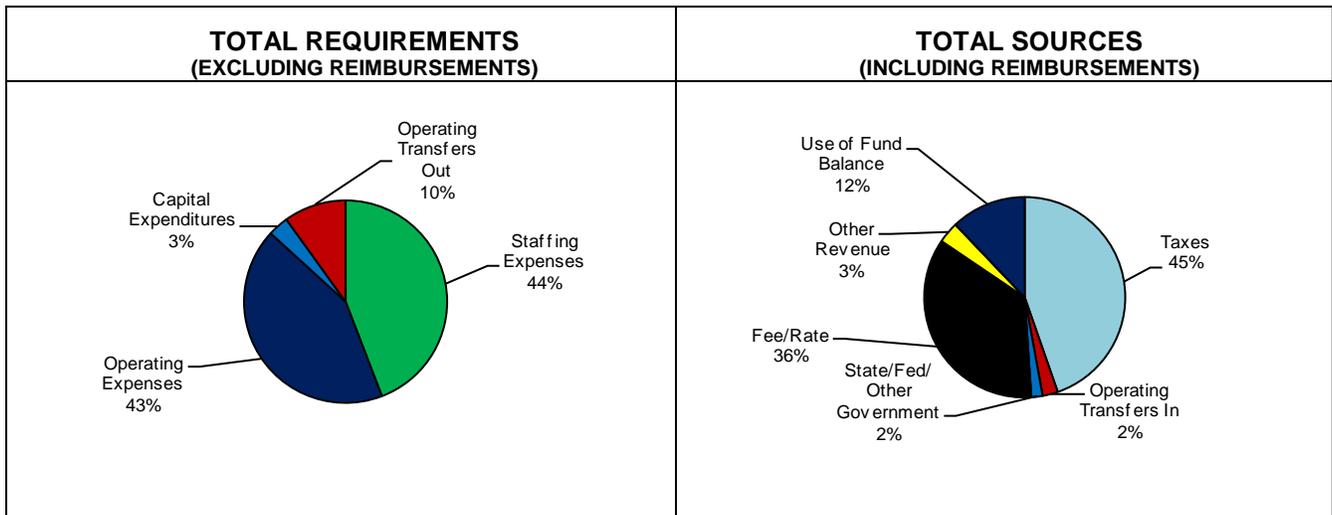
Special Districts Department provides for the management, funding, and maintenance of Big Bear Valley Recreation and Park District and Big Bear Alpine Zoo. Revenue is received through property taxes, state aid, federal aid, service charges, and fees for park services.

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) Change From Prior Year
	Actual	Actual	Actual	Modified Budget	Estimate	Recommended Budget	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)



Bloomington Recreation and Park District

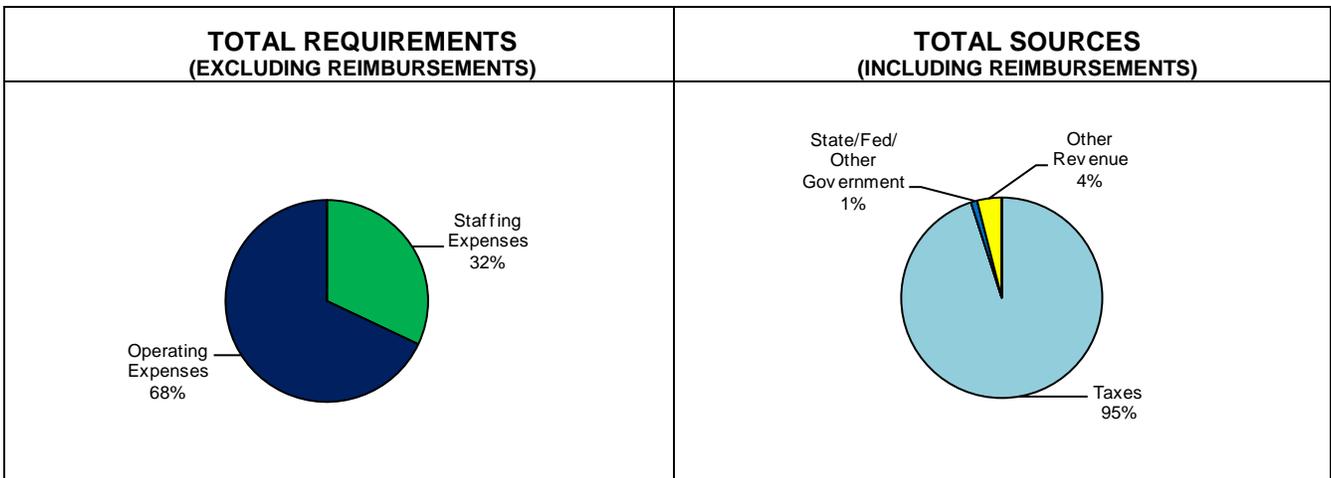
DESCRIPTION OF MAJOR SERVICES

The Special Districts Department provides for the management, funding, and maintenance of Bloomington Recreation and Park District (District). 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.)	\$294,359
Total Sources (Incl. Reimb.)	\$311,120
Use of/ (Contribution to) Fund Balance	(\$16,761)
Total Staff	3

The District was established by an act of the County of San Bernardino Board of Supervisors on July 19, 1972. The District maintains two community parks, an equestrian arena, sports fields, and a community center that are funded primarily by property taxes.

2016-17 RECOMMENDED BUDGET



ANALYSIS OF 2016-17 RECOMMENDED BUDGET

GROUP: Special Districts
 DEPARTMENT: Special Districts
 FUND: Bloomington Recreation and Park District

BUDGET UNIT: SSD 625
 FUNCTION: Recreation and Cultural
 ACTIVITY: Recreation Facilities

	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	116,807	126,055	139,167	123,050	101,281	94,326	(28,724)
Operating Expenses	218,840	237,029	230,520	214,947	203,051	200,033	(14,914)
Capital Expenditures	11,796	0	0	0	0	0	0
Total Exp Authority	347,443	363,084	369,687	337,997	304,332	294,359	(43,638)
Reimbursements	0	0	(3,474)	(9,284)	0	0	9,284
Total Appropriation	347,443	363,084	366,213	328,713	304,332	294,359	(34,354)
Operating Transfers Out	8,000	50,000	0	0	0	0	0
Total Requirements	355,443	413,084	366,213	328,713	304,332	294,359	(34,354)
Sources							
Taxes	264,109	274,192	302,105	279,402	294,171	295,696	16,294
Realignment	0	0	0	0	0	0	0
State/Fed/Other Government	3,227	3,175	3,172	3,175	3,138	3,172	(3)
Fee/Rate	(2,297)	(2,250)	(2,775)	2,500	430	0	(2,500)
Other Revenue	10,588	26,484	6,474	10,418	7,180	12,252	1,834
Total Revenue	275,627	301,601	308,975	295,495	304,919	311,120	15,625
Operating Transfers In	12,000	0	74,522	0	0	0	0
Total Financing Sources	287,627	301,601	383,497	295,495	304,919	311,120	15,625
Fund Balance							
Use of / (Contribution to) Fund Balance**	67,816	111,483	(17,284)	33,218	(587)	(16,761)	(49,979)
Available Reserves				19,383	53,188	69,949	50,566
Total Fund Balance				52,601	52,601	53,188	587
Budgeted Staffing*	2	2	2	2	2	3	1

*Data represents modified budgeted staffing

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

MAJOR REQUIREMENTS AND SOURCES IN 2016-17 RECOMMENDED BUDGET

Total Requirements of \$294,359 include Staffing Expenses of \$94,326, which fund one regular position and two limited term positions. Operating Expenses of \$200,033 include expenses for park operations and maintenance costs. Sources of \$311,120 primarily consist of tax revenue.

BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements are decreasing by \$34,354 primarily due to the reduction in Staffing Expenses resulting from replacement of a regular position with two limited-term positions. Sources are increasing by \$15,625 primarily due to an increase in tax revenue.

ANALYSIS OF FUND BALANCE

The budget reflects a Contribution to Fund Balance of \$16,761, which is primarily due to an increase in tax revenue as well as a reduction in Staffing Expenses. This will be used to fund future park operations and maintenance.



2016-17 POSITION SUMMARY

Division	2015-16				2016-17		
	Modified Staffing	Adds	Deletes	Re-Orgs	Recommended	Limited	Regular
Regional Operations	2	2	-1	0	3	2	1
Total	2	2	-1	0	3	2	1

*Detailed classification listing available in Appendix D.

STAFFING CHANGES AND OPERATIONAL IMPACT

Staffing Expenses of \$94,326 fund three budgeted positions of which one is a regular position and two are limited-term positions. The budget includes a net increase of one position. This includes a decrease of one regular position and an increase of two limited-term positions. Additional staff will allow for more hours for park operations and maintenance at a reduced cost.

Additions

BG Public Service Employee (2 limited-term: 1 new, 1 transfer in)

Deletions

BG CSA 70 Park Maintenance Worker I (1 regular, transfer out)



Road Districts Special Revenue Funds - Consolidated

DESCRIPTION OF MAJOR SERVICES

The Special Districts Department provides for the management, funding, and maintenance of road districts throughout the County, offering various services from snowplowing to basic road maintenance to 42 County Service Areas (CSA) and Zones. Sources include property taxes, specialty taxes and service charges.

Budget at a Glance	
Total Requirements (Excl. Reimb.)	\$2,526,596
Total Sources (Incl. Reimb.)	\$1,998,253
Use of/ (Contribution to) Fund Balance	\$528,343
Total Staff	1

CSA 18 Cedarpines was established by an act of the County of San Bernardino Board of Supervisors on July 17, 1967 to maintain 17.3 miles of paved and unpaved roads, one community center, and one five-acre park. This road CSA receives property tax revenue and a \$50 per parcel, per year service charge. This service charge augments the property tax revenue and is currently billed on 3,774 parcels for road maintenance.

CSA 59 Deer Lodge Park was established by an act of the County of San Bernardino Board of Supervisors on December 19, 1966 to maintain five miles of paved roads. This road CSA receives property tax revenue to fund road maintenance and snow removal services. On June 7, 2011, voters approved an annual special tax of \$220 per parcel with a 2.5% inflationary factor to augment the property tax revenue. The 2016-17 per parcel special tax is \$248.91, which is currently billed on 672 parcels.

CSA 68 Valley of the Moon was established by an act of the County of San Bernardino Board of Supervisors on December 1, 1969 to maintain four miles of paved roads. This road CSA receives property tax revenue to fund snow removal services on 755 parcels.

CSA 69 Lake Arrowhead Road was established by an act of the County of San Bernardino Board of Supervisors on December 22, 1969 to maintain four miles of paved roads. This road CSA receives property tax revenue and a \$100 per parcel, per year service charge. This service charge augments the property tax revenue and is currently billed on 390 parcels for road maintenance and snow removal services.

CSA 70 G Wrightwood Road was established by an act of the County of San Bernardino Board of Supervisors on November 29, 1971 to maintain 7.3 miles of paved and unpaved roads. This road Zone receives property tax revenue for road maintenance and snow removal services. On June 3, 2003, voters approved a special tax of \$375 per parcel, per year. This special tax augments the property tax revenue and is currently billed on 460 parcels for road maintenance.

CSA 70 M Wonder Valley was established by an act of the County of San Bernardino Board of Supervisors on August 14, 1972 to maintain 178.4 miles of unpaved roads. This road Zone receives a \$15 per parcel, per year service charge, which is currently billed on 4,632 parcels for road maintenance.

CSA 70 M Wonder Valley, Zone A was established by an act of the County of San Bernardino Board of Supervisors on September 23, 2014 to provide road grading and storm rehabilitation to 178 miles of roads. Voters approved a service charge of \$55 per parcel for 2015-16 and an annual \$30 special tax thereafter, with a 2.5% inflationary factor. Currently there are 4,059 parcels billed for the special tax.

CSA 70 Permanent Road Division (PRD) G-1 Wrightwood was established by an act of the County of San Bernardino Board of Supervisors on April 18, 2006 to provide financing for a road improvement project in CSA 70, Zone G (Wrightwood).

CSA 70 R-2 Twin Peaks was established by an act of the County of San Bernardino Board of Supervisors on November 4, 1974 to maintain 1.95 miles of paved roads. This road Zone receives property tax revenue for road maintenance and snow removal services. On June 3, 2008, voters approved an annual special tax of \$225 per parcel with a 2.5% inflationary factor to augment the property tax revenue. The 2016-17 per parcel special tax is \$274.15, which is currently billed on 292 parcels for road maintenance.



CSA 70 R-3 Erwin Lake was established by an act of the County of San Bernardino Board of Supervisors on November 4, 1974 to maintain nine miles of paved and unpaved roads. This road Zone receives property tax revenue and a \$12 per parcel, per year service charge. This service charge augments the property tax revenue and is currently billed on 1,104 parcels for road maintenance and snow removal services.

CSA 70 R-4 Cedar Glen was established by an act of the County of San Bernardino Board of Supervisors on September 26, 1977 to maintain 964 feet of paved roads. This road Zone receives a \$100 per parcel, per year service charge, which is currently billed on 26 parcels for road maintenance and snow removal services.

CSA 70 R-5 Sugarloaf was established by an act of the County of San Bernardino Board of Supervisors on March 5, 1980 to maintain 20.9 miles of paved and unpaved roads. On May 1, 2007 voters approved an annual special tax of \$60 per parcel with a 2.5% inflationary factor for road maintenance and snow removal services. The 2016-17 per parcel special tax is \$74.95, which is currently billed on 3,554 parcels.

CSA 70 R-7 Lake Arrowhead was established by an act of the County of San Bernardino Board of Supervisors on December 15, 1980 to maintain 965 feet of paved roads. This road Zone receives a \$700 per parcel, per year service charge, which is currently billed on nine parcels for road maintenance and snow removal services.

CSA 70 R-8 Riverside Terrace was established by an act of the County of San Bernardino Board of Supervisors on March 16, 1982 to maintain one mile of paved road. On June 5, 2007 voters approved an increase in the annual service charge from \$250 per parcel to \$350 per parcel with a 2.5% inflationary factor. The 2016-17 per parcel service charge is \$386.33, which is currently billed on 67 parcels.

CSA 70 R-9 Rim Forest was established by an act of the County of San Bernardino Board of Supervisors on May 9, 1983 to maintain one mile of paved road. This road Zone receives a \$60 per parcel, per year service charge, which is currently billed on 148 parcels for road maintenance and snow removal services.

CSA 70 R-12 Baldwin Lake was established by an act of the County of San Bernardino Board of Supervisors on July 9, 1984 to maintain 1.62 miles of unpaved roads. On August 19, 2008 voters approved an increase in the annual service charge from \$50 per parcel to \$288 per parcel with a 2.5% inflationary factor for road maintenance and snow removal services. The 2016-17 per parcel service charge is \$350.90, which is currently billed on 33 parcels.

CSA 70 R-13 Lake Arrowhead North Shore was established by an act of the County of San Bernardino Board of Supervisors on July 9, 1984 to maintain 1.39 miles of paved roads. This road Zone receives a \$100 per parcel, per year service charge, which is currently billed on 89 parcels for road maintenance and snow removal services.

CSA 70 R-15 Landers was established by an act of the County of San Bernardino Board of Supervisors on July 9, 1984 to maintain 162 miles of unpaved roads. This road Zone receives a \$20 per parcel, per year service charge, which is currently billed on 3,479 parcels for road grading and road maintenance services.

CSA 70 R-16 Running Springs was established by an act of the County of San Bernardino Board of Supervisors on May 14, 1984 to maintain 0.94 miles of paved roads. This road Zone receives a \$600 per parcel, per year special tax, which is currently billed on 25 parcels for road maintenance and snow removal services.

CSA 70 R-19 Copper Mountain was established by an act of the County of San Bernardino Board of Supervisors on May 19, 1986 to maintain 91.7 miles of unpaved roads. This road Zone receives a \$20 per parcel, per year service charge, which is currently billed on 2,052 parcels for road maintenance services.

CSA 70 R-20 Flamingo Heights was established by an act of the County of San Bernardino Board of Supervisors on April 7, 1986 to maintain 36.9 miles of unpaved roads. This road Zone receives a \$15 per parcel, per year service charge, which is currently billed on 762 parcels for road maintenance services.

CSA 70 R-21 Mountain View was established by an act of the County of San Bernardino Board of Supervisors on August 17, 1987 to maintain approximately 1,290 feet of paved roads. This road Zone receives a \$90 per parcel, per year service charge, which is currently billed on 24 parcels for road maintenance and snow removal services.



CSA 70 R-22 Twin Peaks was established by an act of the County of San Bernardino Board of Supervisors on August 21, 1989 to maintain two miles of paved roads. This road Zone receives a \$100 per parcel, per year service charge, which is currently billed on 184 parcels for road maintenance and snow removal services. In addition, on July 16, 2002, voters approved a special tax of \$100 per parcel, per year, which is billed on ten annexed parcels for road maintenance and snow removal services.

CSA 70 R-23 Mile High Park was established by an act of the County of San Bernardino Board of Supervisors on July 8, 1991 to maintain one mile of paved road. This road Zone receives a \$240 per parcel, per year service charge for each improved parcel and \$120 per parcel, per year for each unimproved parcel for road maintenance and snow removal services. Currently, there are 60 improved parcels and 22 unimproved parcels.

CSA 70 R-25 Lucerne Valley was established by an act of the County of San Bernardino Board of Supervisors on August 21, 1989 to maintain 0.56 miles of unpaved roads. This road Zone receives a \$60 per parcel, per year service charge, which is currently billed on 18 parcels to hold in reserve in case of emergency needs.

CSA 70 R-26 Yucca Mesa was established by an act of the County of San Bernardino Board of Supervisors on August 21, 1989 to maintain 8.8 miles of unpaved roads. This road Zone receives a \$35 per parcel, per year service charge, which is currently billed on 184 parcels for road maintenance and road grading services.

CSA 70 R-29 Yucca Mesa was established by an act of the County of San Bernardino Board of Supervisors on August 12, 1991 to maintain seven miles of unpaved roads. This road Zone receives a \$30 per parcel, per year service charge, which is currently billed on 213 parcels for road maintenance and road grading services.

CSA 70 R-30 Verdemont was established by an act of the County of San Bernardino Board of Supervisors on July 1, 1991 to maintain one mile of unpaved road. This road Zone receives a \$100 per parcel, per year service charge, which is currently billed on 23 parcels for road maintenance and road grading services.

CSA 70 R-31 Lytle Creek was established by an act of the County of San Bernardino Board of Supervisors on August 12, 1991 to maintain 1.14 miles of paved roads. This road Zone receives a \$30 per parcel, per year service charge, which is currently billed on 94 parcels for road maintenance services.

CSA 70 R-33 Big Bear City was established by an act of the County of San Bernardino Board of Supervisors on August 22, 1995 to maintain 0.76 miles of paved roads. This road Zone receives a \$100 per parcel, per year service charge, which is currently billed on 96 parcels to fund road maintenance and snow removal services.

CSA 70 R-34 Big Bear was established by an act of the County of San Bernardino Board of Supervisors on January 11, 1994 to maintain 1,026 feet of paved road. This road Zone receives a \$100 per parcel, per year service charge, which is currently billed on 26 parcels for road maintenance and snow removal services.

CSA 70 R-35 Cedar Glen was established by an act of the County of San Bernardino Board of Supervisors on July 12, 1994 to maintain 745 feet of paved road. This road Zone receives a \$150 per parcel, per year service charge, which is currently billed on 17 parcels for road maintenance and snow removal services.

CSA 70 R-36 Pan Springs was established by an act of the County of San Bernardino Board of Supervisors on July 12, 1994 to maintain 0.77 miles of paved roads. This road Zone receives a \$100 per parcel, per year service charge, which is currently billed on 90 parcels for road maintenance and snow removal services.

CSA 70 R-39 Highland Estates was established by an act of the County of San Bernardino Board of Supervisors on January 3, 2001 to maintain 3.7 miles of paved roads. This road Zone receives a \$405 per parcel, per year service charge, which is currently billed on 166 parcels for road maintenance services.

CSA 70 R-40 Upper No. Bay, Lake Arrowhead was established by an act of the County of San Bernardino Board of Supervisors on March 20, 2001 to maintain 0.5 miles of paved roads. This road Zone receives a \$500 per parcel, per year special tax, which is currently billed on 35 parcels for road maintenance and snow removal services.



CSA 70 R-41 Quail Summit was established by an act of the County of San Bernardino Board of Supervisors on January 29, 2002 to maintain 1.23 miles of paved roads and 11 streetlights. On March 26, 2002 voters approved an annual service charge of \$166 per parcel with a 1.5% inflationary factor for road maintenance and streetlight operations. The 2016-17 service charge is \$192.64, which is currently billed on 49 parcels.

CSA 70 R-42 Windy Pass was established by an act of the County of San Bernardino Board of Supervisors on September 11, 2002 to maintain 2.15 miles of paved roads. On July 16, 2002, voters approved a special tax of \$750 per parcel, per year for road paving and maintenance services. Currently, there are 60 parcels being billed for the special tax.

CSA 70 R-44 Saw Pit Canyon was established by an act of the County of San Bernardino Board of Supervisors on August 16, 2005 to maintain 1.14 miles of unpaved roads. This road Zone receives a \$1,000 per parcel, per year special tax, which is currently billed on 11 parcels for road improvement and maintenance, including several large culverts, headwall installations and maintenance, land slide restoration; snow removal, and road grading services.

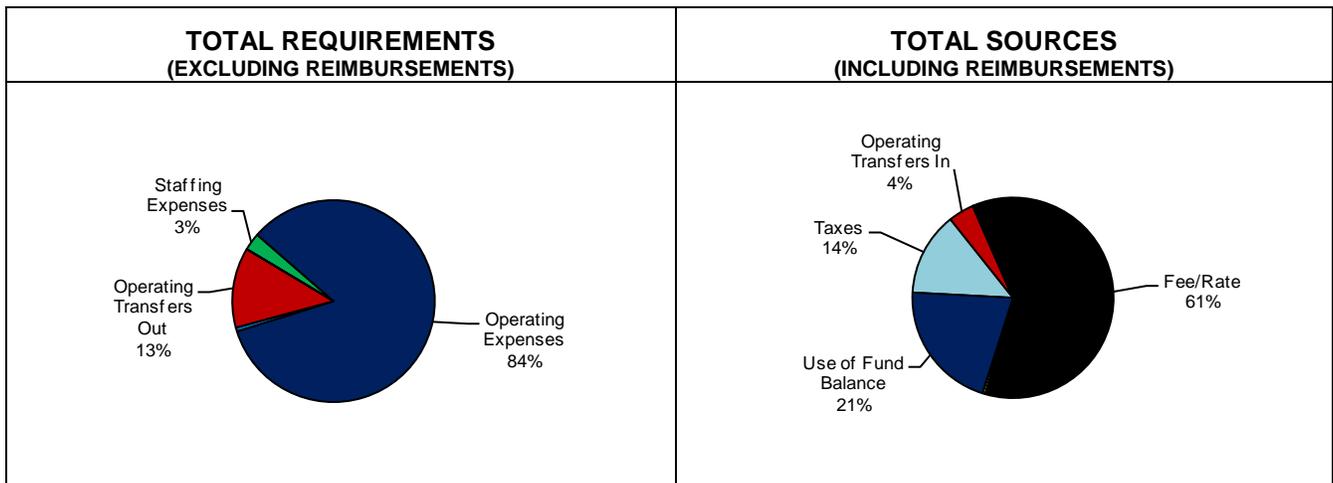
CSA 70 R-45 Erwin Lake was established by an act of the County of San Bernardino Board of Supervisors on August 18, 2009, to maintain 0.72 miles of unpaved roads. This road Zone receives a service charge of \$181.03 per parcel, per year, which is currently billed on 58 parcels for road maintenance and snow removal services.

CSA 70 R-46 South Fairway Drive was established by an act of the County of San Bernardino Board of Supervisors on August 10, 2010, to maintain 0.34 miles of paved roads. This road Zone receives an annual \$325 per parcel special tax with a 2.5% inflationary factor for road maintenance, snow removal and road grading services. The 2016-17 special tax is \$358.75, which is currently billed on 17 parcels.

CSA 70 R-47 Rocky Point was established by an act of the County of San Bernardino Board of Supervisors on September 10, 2013 to maintain 0.97 miles of paved roads. Voters approved a service charge of \$1,900 per parcel for 2013-14 and 2014-15 and an annual \$250 special tax thereafter, with a 2.5% inflationary factor. The 2016-17 service charge is \$256.25, which is currently billed on 84 parcels for road maintenance, road paving and snow removal services.

CSA 79 R-1 Green Valley Lake was established by an act of the County of San Bernardino Board of Supervisors on September 14, 1993 to maintain 0.65 miles of paved roads. On August 7, 2007, voters approved an annual \$352 per parcel special tax with a 2.5% inflationary factor for road maintenance, paving, and snow removal services. The 2016-17 special tax is \$439.61, which is currently billed on 64 parcels.

2016-17 RECOMMENDED BUDGET



ANALYSIS OF 2016-17 RECOMMENDED BUDGET

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

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

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	(A) <u>2015-16</u>	<u>2015-16</u>	(B) <u>2016-17</u>	(B-A)
	Actual	Actual	Actual	Modified Budget	Estimate	Recommended Budget	Change From Prior Year Modified Budget
Requirements							
Staffing Expenses	80,324	26,620	33,549	63,118	52,502	70,466	7,348
Operating Expenses	1,285,872	1,140,686	1,185,820	2,018,249	1,393,064	2,115,730	97,481
Capital Expenditures	<u>0</u>	<u>38,592</u>	<u>415,905</u>	<u>10,000</u>	<u>31,441</u>	<u>16,000</u>	<u>6,000</u>
Total Exp Authority	1,366,196	1,205,898	1,635,274	2,091,367	1,477,007	2,202,196	110,829
Reimbursements	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Appropriation	1,366,196	1,205,898	1,635,274	2,091,367	1,477,007	2,202,196	110,829
Operating Transfers Out	<u>408,880</u>	<u>1,100,427</u>	<u>991,774</u>	<u>186,308</u>	<u>177,170</u>	<u>324,400</u>	<u>138,092</u>
Total Requirements	1,775,076	2,306,325	2,627,048	2,277,675	1,654,177	2,526,596	248,921
Sources							
Taxes	318,892	334,302	349,783	314,668	331,543	340,633	25,965
Realignment	0	0	0	0	0	0	0
State/Fed/Other Government	3,493	3,328	3,162	3,359	3,134	3,139	(220)
Fee/Rate	1,326,145	1,521,844	1,590,721	1,728,865	1,830,894	1,539,413	(189,452)
Other Revenue	<u>178,129</u>	<u>361,364</u>	<u>278,498</u>	<u>100,939</u>	<u>114,327</u>	<u>10,510</u>	<u>(90,429)</u>
Total Revenue	1,826,659	2,220,838	2,222,164	2,147,831	2,279,898	1,893,695	(254,136)
Operating Transfers In	<u>599,380</u>	<u>99,388</u>	<u>99,400</u>	<u>101,544</u>	<u>101,544</u>	<u>104,558</u>	<u>3,014</u>
Total Financing Sources	2,426,039	2,320,226	2,321,564	2,249,375	2,381,442	1,998,253	(251,122)
Fund Balance							
Use of / (Contribution to) Fund Balance**	(650,963)	(13,901)	305,484	28,300	(727,265)	528,343	500,043
Available Reserves				<u>2,232,344</u>	<u>2,987,909</u>	<u>2,459,566</u>	<u>227,222</u>
Total Fund Balance				2,260,644	2,260,644	2,987,909	727,265
Budgeted Staffing*	2	1	1	2	2	1	(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 18 Cedarpines (Fund SFY)	299,436	279,206	20,230	294,381	0
CSA 59 Deer Lodge Park (Fund SKJ)	270,616	173,644	96,972	166,665	0
CSA 68 Valley of the Moon (Fund SKP)	36,761	41,932	(5,171)	105,850	0
CSA 69 Lake Arrowhead Road (Fund SKS)	87,181	70,080	17,101	101,311	0
CSA 70 G Wrightwood Road (Fund SLG)	348,524	166,642	181,882	40,783	0
CSA 70 M Wonder Valley (Fund SLP)	184,352	88,973	95,379	189,493	1
CSA 70 PRD G-1 Wrightwood (Fund SLK)	99,400	99,400	0	0	0
CSA 70 R-2 Twin Peaks (Fund SMA)	44,958	88,085	(43,127)	166,072	0
CSA 70 R-3 Erwin Lake (Fund SMD)	104,746	72,612	32,134	49,964	0
CSA 70 R-4 Cedar Glen (Fund SMG)	8,897	2,770	6,127	0	0
CSA 70 R-5 Sugarloaf (Fund SMP)	343,645	264,449	79,196	254,045	0
CSA 70 R-7 Lake Arrowhead (Fund SMS)	6,355	6,339	16	14,632	0
CSA 70 R-8 Riverside Terrace (Fund SMY)	36,746	26,526	10,220	193,316	0
CSA 70 R-9 Rim Forest (Fund SNG)	16,675	8,953	7,722	0	0
CSA 70 R-12 Baldwin Lake (Fund SOA)	19,040	11,656	7,384	12,836	0
CSA 70 R-13 Lake Arrowhead North Shore (Fund SOE)	21,512	9,015	12,497	12,480	0
CSA 70 R-15 Landers (Fund SOG)	94,389	70,825	23,564	0	0
CSA 70 R-16 Running Springs (Fund SOJ)	26,692	15,075	11,617	15,585	0
CSA 70 R-19 Copper Mountain (Fund SNA)	41,290	44,735	(3,445)	17,417	0
CSA 70 R-20 Flamingo Heights (Fund SNS)	22,912	11,900	11,012	0	0
CSA 70 R-21 Mountain View (Fund SNM)	3,505	3,335	170	0	0
CSA 70 R-22 Twin Peaks (Fund SOB)	29,269	18,925	10,344	9,820	0
CSA 70 R-23 Mile High Park (Fund RCA)	29,982	16,770	13,212	20,101	0
CSA 70 R-25 Lucerne Valley (Fund SOC)	3,032	2,797	235	0	0
CSA 70 R-26 Yucca Mesa (Fund SOD)	15,438	6,947	8,491	6,009	0
CSA 70 R-29 Yucca Mesa (Fund RCB)	13,543	7,512	6,031	2,732	0
CSA 70 R-30 Verdemont (Fund RCC)	4,678	2,693	1,985	0	0
CSA 70 R-31 Lytle Creek (Fund RCE)	5,607	5,122	485	0	0
CSA 70 R-33 Big Bear City (Fund RCN)	14,229	11,006	3,223	29,259	0
CSA 70 R-34 Big Bear (Fund RCM)	7,627	2,451	5,176	0	0
CSA 70 R-35 Cedar Glen (Fund RCQ)	3,960	2,261	1,699	0	0
CSA 70 R-36 Pan Springs (Fund RCR)	10,414	9,986	428	26,370	0
CSA 70 R-39 Highland Estates (Fund RCK)	59,152	72,279	(13,127)	127,026	0
CSA 70 R-40 Upper No. Bay, Lake Arrowhead (Fund RGW)	81,729	18,253	63,476	0	0
CSA 70 R-41 Quail Summit (Fund RGY)	26,138	8,575	17,563	0	0
CSA 70 R-42 Windy Pass (Fund RHL)	21,911	42,593	(20,682)	143,028	0
CSA 70 R-44 Saw Pit Canyon (Fund SYT)	12,920	11,047	1,873	15,329	0
CSA 70 R-45 Erwin Lake (Fund SMO)	16,786	10,593	6,193	22,881	0
CSA 70 R-46 South Fairway Drive (Fund SYX)	7,469	6,335	1,134	26,155	0
CSA 70 R-47 Rocky Point (Fund RIS)	22,903	160,425	(137,522)	302,246	0
CSA 79 R-1 Green Valley Lake (Fund RCP)	22,177	25,531	(3,354)	93,780	0
Total Special Revenue Funds	2,526,596	1,998,253	528,343	2,459,566	1

CSA 18 Cedarpines includes \$299,436 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$279,206 are primarily from property taxes and service charges. Fund Balance of \$20,230 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 59 Deer Lodge Park includes \$270,616 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$173,644 are from property taxes and special taxes. Fund Balance of \$96,972 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 68 Valley of the Moon includes \$36,761 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$41,932 are from property taxes. Contribution to Fund Balance of \$5,171 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 69 Lake Arrowhead Road includes \$87,181 in Requirements to fund road maintenance and snow removal services and transfers for allocated indirect costs. Sources of \$70,080 are from property taxes and service charges. Fund Balance of \$17,101 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 G Wrightwood Road includes \$348,524 in Requirements to fund road maintenance, snow removal services, and transfers for allocated indirect costs and Operating Transfers Out to the CSA 70 PRD G-1 loan payment fund. Sources of \$166,642 are from property taxes and special taxes. Fund Balance of \$181,882 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 M Wonder Valley includes \$184,352 in Requirements to fund Staffing Expenses for one regular position, as well as road maintenance and transfers for allocated indirect costs. Sources of \$88,973 are from service charges. Fund Balance of \$95,379 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 Permanent Road Division (PRD) G-1 Wrightwood includes \$99,400 in Requirements to fund the debt payment of a project loan. Sources of \$99,400 are from an Operating Transfer In from CSA 70 Zone G operating fund. The primary function of this fund is to provide the necessary funding for a road project in CSA 70 Zone G. There is no Fund Balance and no available reserves.

CSA 70 R-2 Twin Peaks includes \$44,958 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$88,085 are from property taxes and special taxes. Contribution to Fund Balance of \$43,127 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 R-3 Erwin Lake includes \$104,746 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$72,612 are from property taxes and service charges. Fund Balance of \$32,134 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 R-4 Cedar Glen includes \$8,897 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$2,770 are from service charges. Fund Balance of \$6,127 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 R-5 Sugarloaf includes \$343,645 in Requirements primarily to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$264,449 are from special taxes. Fund Balance of \$79,196 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 R-7 Lake Arrowhead includes \$6,355 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$6,339 are from service charges. Fund Balance of \$16 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 R-8 Riverside Terrace includes \$36,746 in Requirements to fund road maintenance and transfers for allocated indirect costs. Sources of \$26,526 are from service charges. Fund Balance of \$10,220 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 R-9 Rim Forest includes \$16,675 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$8,953 are from service charges. Fund Balance of \$7,722 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 R-12 Baldwin Lake includes \$19,040 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$11,656 are from service charges. Fund Balance of \$7,384 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 R-13 Lake Arrowhead North Shore includes \$21,512 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$9,015 are from service charges. Fund Balance of \$12,497 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 R-15 Landers includes \$94,389 in Requirements to fund road maintenance and transfers for allocated indirect costs. Sources of \$70,825 are from service charges. Fund Balance of \$23,564 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 R-16 Running Springs includes \$26,692 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$15,075 are from special taxes. Fund Balance of \$11,617 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 R-19 Copper Mountain includes \$41,290 in Requirements to fund road maintenance and transfers for allocated indirect costs. Sources of \$44,735 are from service charges. Contribution to Fund Balance of \$3,445 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 R-20 Flamingo Heights includes \$22,912 in Requirements to fund road maintenance and transfers for allocated indirect costs. Sources of \$11,900 are from service charges. Fund Balance of \$11,012 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 R-21 Mountain View includes \$3,505 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$3,335 are from service charges. Fund Balance of \$170 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 R-22 Twin Peaks includes \$29,269 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$18,925 are from service charges and special taxes. Fund Balance of \$10,344 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 R-23 Mile High Park includes \$29,982 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$16,770 are from service charges. Fund Balance of \$13,212 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 R-25 Lucerne Valley includes \$3,032 in Requirements to fund road maintenance and transfers for allocated indirect costs. Sources of \$2,797 are from service charges. Fund Balance of \$235 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 R-26 Yucca Mesa includes \$15,438 in Requirements to Fund road maintenance, grading services and transfers for allocated indirect costs. Sources of \$6,947 are from service charges. Fund Balance of \$8,491 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 R-29 Yucca Mesa includes \$13,543 in Requirements to fund road maintenance, grading services and transfers for allocated indirect costs. Sources of \$7,512 are from service charges. Fund Balance of \$6,031 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 R-30 Verdemont includes \$4,678 in Requirements to fund road maintenance, grading services and transfers for allocated indirect costs. Sources of \$2,693 are from service charges. Fund Balance of \$1,985 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 R-31 Lytle Creek includes \$5,607 in Requirements to fund road maintenance, grading services and transfers for allocated indirect costs. Sources of \$5,122 are from service charges. Fund Balance of \$485 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 R-33 Big Bear City includes \$14,229 in Requirements to fund road maintenance and snow removal and transfers for allocated indirect costs. Sources of \$11,006 are from service charges. Fund Balance of \$3,223 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 R-34 Big Bear includes \$7,627 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$2,451 are from service charges. Fund Balance of \$5,176 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 R-35 Cedar Glen includes \$3,960 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$2,261 are from service charges. Fund Balance of \$1,699 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 R-36 Pan Springs includes \$10,414 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$9,986 are from service charges. Fund Balance of \$428 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 R-39 Highland Estates includes \$59,152 in Requirements to fund road maintenance, debt service for a CSA Revolving Loan and transfers for allocated indirect costs. Sources of \$72,279 are from service charges and residual equity transfers in. Contribution to Fund Balance of \$13,127 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 R-40 Upper No. Bay, Lake Arrowhead includes \$81,729 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$18,253 are from special taxes. Fund Balance of \$63,476 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 R-41 Quail Summit includes \$26,138 in Requirements to fund road maintenance, streetlights and transfers for allocated indirect costs. Sources of \$8,575 are from service charges. Fund Balance of \$17,563 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 R-42 Windy Pass includes \$21,911 in Requirements to fund road maintenance, paving services and transfers for allocated indirect costs. Sources of \$42,593 are from special taxes. Contribution to Fund Balance of \$20,682 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 R-44 Saw Pit Canyon includes \$12,920 in Requirements to fund road maintenance and transfers for allocated indirect costs. Sources of \$11,047 are from special taxes. Fund Balance of \$1,873 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 R-45 Erwin Lake South includes \$16,786 in Requirements to fund road maintenance and transfers for allocated indirect costs. Sources of \$10,593 are from service charges. Fund Balance of \$6,193 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 R-46 South Fairway Drive includes \$7,469 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$6,335 are from service charges. Fund Balance of \$1,134 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.

CSA70 R-47 Rocky Point includes \$22,903 in Requirements to fund road maintenance and transfers for allocated indirect costs. Sources of \$160,425 are from service charges. Contribution to Fund Balance of \$137,552 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 79 R-1 Green Valley Lake includes \$22,177 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$25,531 are from special taxes. Contribution to Fund Balance of \$3,354 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.

BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements are increasing by \$248,921. This is primarily due to an increase in Operating Transfers Out to fund a road paving project in CSA 59 (Deer Lodge Park), as well as increased costs for road maintenance and an increase in administrative overhead charges. Sources are decreasing by \$251,122 primarily due to one-time revenue received in the prior year for an equipment purchase.



ANALYSIS OF FUND BALANCE

Thirty-four road districts will use a total of \$754,771 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.

Seven road districts will contribute a total of \$226,428 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.

2016-17 POSITION SUMMARY*

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

*Detailed classification listing available in Appendix D.

STAFFING CHANGES AND OPERATIONAL IMPACT

Staffing Expenses of \$70,466 fund one budgeted regular position. The budget includes a decrease of one position. The BG PSE-Equipment Operator limited-term position (vacant) is no longer needed.



Sanitation Districts Enterprise Funds – Consolidated

DESCRIPTION OF MAJOR SERVICES

The Special Districts Department provides for the management, funding, and maintenance of sanitation collection systems and wastewater treatment facilities throughout the County Service Areas (CSA) and Zones. Sources include property taxes, service charges and user fees.

Budget at a Glance	
Total Requirements (Excl. Reimb.)	\$8,304,318
Total Sources (Incl. Reimb.)	\$7,785,276
Use of / (Contribution To) Net Position	\$519,042
Total Staff	0

CSA 42 Oro Grande was established by an act of the County of San Bernardino Board of Supervisors on December 27, 1965, to provide sewer services. This sanitation CSA is funded by user fees and service charges 194 Equivalent Dwelling Units (EDU). The sewage collection system is operated by the Department and the Victor Valley Wastewater Reclamation Authority (VWRA) provides sewer services.

CSA 53B Fawnskin was established by an act of the County of San Bernardino Board of Supervisors on January 2, 1968, to provide sewer services. This sanitation Zone CSA is funded by user fees and service charges and provides sewer services to 1,258 EDUs. The sewage collection system is operated by the Department and includes an innovative vacuum system. Sewage treatment is provided by contract with Big Bear Area Regional Water Agency (BBARWA).

CSA 64 Spring Valley Lake was established by an act of the County of San Bernardino Board of Supervisors on December 30, 1968, to provide sewer services. This sanitation CSA is funded by property tax revenue, user fees, and service charges to 4,349 EDUs. The sewage collection system is operated by the Department and the VWRA provides sewer services and maintains three lift stations.

CSA 70 BL Bloomington was established by an act of the County of San Bernardino Board of Supervisors on November 19, 2013, to provide sewer services. This sanitation Zone will be funded by user fees and service charges. The sewer fees will be submitted in a mid-year fee Resolution establishing various fees for sewer services.

CSA 70 GH Glen Helen was established by an act of the County of San Bernardino Board of Supervisors on August 17, 2004, to provide park and recreation, sewer, and streetlight services to the Glen Helen area. This sanitation Zone is funded by developer contributions, user fees, and service charges to 1,143 EDUs. This Zone provides sanitation services to the San Bernardino Sheriff’s Department Detention facility as well as a Master Planned community currently in development.

CSA 70 S-3 Lytle Creek was established by an act of the County of San Bernardino Board of Supervisors on December 2, 1974, to provide sewer services. This sanitation Zone is funded by user fees and service charges to 797 EDUs. The Zone provides sanitation services to residents in the Lytle Creek Community and the U.S. Forest Service.

CSA 70 S-7 Lenwood was established by an act of the County of San Bernardino Board of Supervisors on December 19, 1977, to provide sewer services. This sanitation Zone completed construction of a new sewer system to replace individual septic systems within Lenwood but is limited to specific property owners who approved assessments to pay the debt service. The City of Barstow performs routine maintenance of the system. This sanitation Zone is responsible for non-routine repairs.

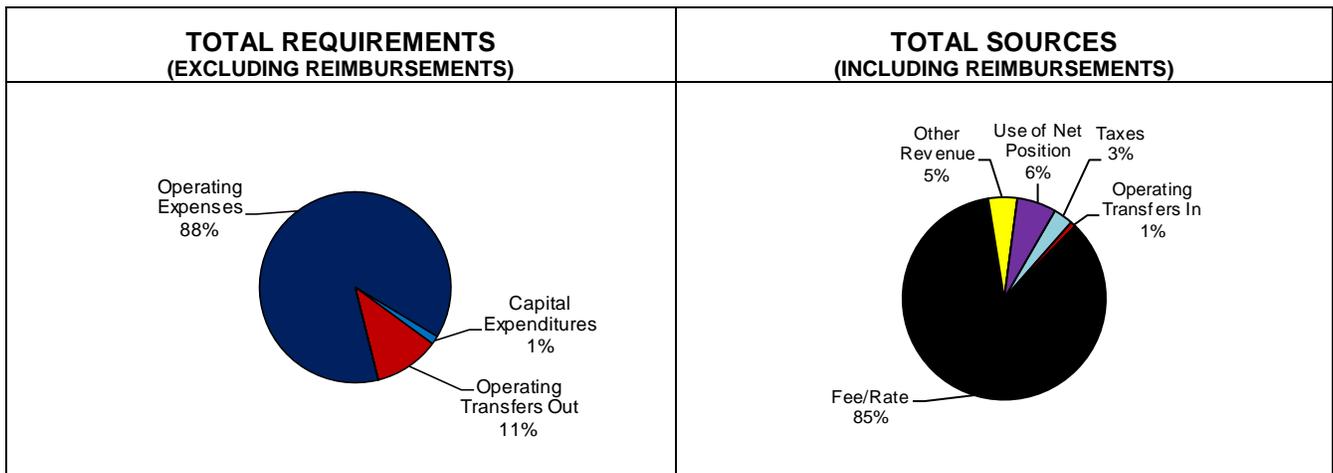
CSA 70 SP-2 High Country was established by an act of the County of San Bernardino Board of Supervisors on May 20, 1985, to provide sewer services. This sanitation Zone is funded by user fees and service charges to 231 EDUs in the High Country Development tract of homes. Through an out-of-area service agreement with the City of Hesperia, the Zone also provides service to 517 EDUs within city boundaries.



CSA 79 Green Valley Lake was established by an act of the County of San Bernardino Board of Supervisors on September 7, 1971, to provide sewer services. This sanitation CSA is funded by user fees and service charges to 1,222 EDUs. The sewage collection system and interceptor is operated by the Department, with sewage treatment provided through a contract with Running Springs Water District (RSWD).

CSA 82 Searles Valley was established by an act of the County of San Bernardino Board of Supervisors on June 28, 1976, to provide sewer services. On June 6, 2000, this sanitation CSA was combined and included Zones SV-3 (Trona) and SV-4 (Pioneer Point) through the Board of Supervisors Resolution No. 2000-132. The newly combined sanitation CSA 82 is funded by property tax revenue, user fees, and service charges to 755 EDUs as well as streetlight services.

2016-17 RECOMMENDED BUDGET



ANALYSIS OF 2016-17 RECOMMENDED BUDGET

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

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

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	(A) <u>2015-16</u>	<u>2015-16</u>	(B) <u>2016-17</u>	(B-A)
	Actual	Actual	Actual	Modified Budget	Estimate	Recommended Budget	Change From Prior Year Modified Budget
Requirements							
Staffing Expenses	0	0	0	0	0	0	0
Operating Expenses	5,050,388	5,174,923	5,845,313	7,701,933	7,187,622	7,268,125	(433,808)
Capital Expenditures	7,813	1,472,216	1,072,857	301,000	10,000	120,000	(181,000)
Total Exp Authority	5,058,201	6,647,139	6,918,170	8,002,933	7,197,622	7,388,125	(614,808)
Reimbursements	0	0	0	0	0	0	0
Total Appropriation	5,058,201	6,647,139	6,918,170	8,002,933	7,197,622	7,388,125	(614,808)
Operating Transfers Out	2,276,704	2,068,210	1,299,668	991,684	946,114	916,193	(75,491)
Total Requirements	7,334,905	8,715,349	8,217,838	8,994,617	8,143,736	8,304,318	(690,299)
Sources							
Taxes	233,224	269,211	242,845	289,010	283,317	259,533	(29,477)
Realignment	0	0	0	0	0	0	0
State/Fed/Other Government	615	597	538	597	543	538	(59)
Fee/Rate	4,779,164	8,029,289	6,434,005	6,843,257	6,109,901	7,069,484	226,227
Other Revenue	769,278	1,155,407	(40,636)	684,527	468,450	383,610	(300,917)
Total Revenue	5,782,281	9,454,504	6,636,753	7,817,391	6,862,211	7,713,165	(104,226)
Operating Transfers In	0	69,654	671,853	150,846	150,846	72,111	(78,735)
Total Financing Sources	5,782,281	9,524,158	7,308,606	7,968,237	7,013,057	7,785,276	(182,961)
Net Position							
Use of/ (Contribution to) Net Position	1,552,624	(808,809)	909,232	1,026,380	1,130,679	519,042	(507,338)
Est. Net Position Available						899,238	
Total Est. Unrestricted Net Position						1,418,280	
Budgeted Staffing*	0	0	0	0	0	0	0

*Data represents modified budgeted staffing

Note: Unlike governmental funds, the 2015-16 Modified Budget and Estimate columns do not include information on Estimated Net Position Available or Total Estimated Unrestricted Net Position because GAAP requires that internal service and enterprise funds include line items such as depreciation, which are not budgeted, in the Net Position calculation.



DETAIL OF 2016-17 RECOMMENDED BUDGET

	2016-17				
	Requirements	Sources	Use of / (Contribution to) Net Position	Estimated Net Position Available	Staffing
Enterprise Funds					
CSA 42 Oro Grande (Fund EAP)	226,622	231,312	(4,690)	15,253	0
CSA 53B Fawnskin (Fund EBA)	983,191	903,104	80,087	105,528	0
CSA 64 Spring Valley Lake (Fund EBM)	2,492,405	2,428,738	63,667	308,361	0
CSA 70 BL Bloomington (Fund EAR)	862,615	937,666	(75,051)	107,451	0
CSA 70 GH Glen Helen (Fund ELH)	998,246	994,157	4,089	77,288	0
CSA 70 S-3 Lytle Creek (Fund ECP)	551,980	470,405	81,575	62,134	0
CSA 70 S-7 Lenwood (Fund ECR)	88,091	81,989	6,102	0	0
CSA 70 SP-2 High Country (Fund EFA)	278,224	271,732	6,492	19,959	0
CSA 79 Green Valley Lake (Fund EFP)	1,271,980	1,055,691	216,289	97,317	0
CSA 82 Searles Valley (Fund EFY)	550,964	410,482	140,482	105,947	0
Total Enterprise Funds	8,304,318	7,785,276	519,042	899,238	0

CSA 42 Oro Grande includes \$226,622 in requirements to fund operations and maintenance costs, charges from VVWRA for waste processing, transfers for allocated indirect costs and Operating Transfers Out to a replacement reserve fund for future capital improvement projects. Sources of \$231,312 are primarily from user fees and service charges. Contribution to Net Position of \$4,690 will support future operations.

CSA 53B Fawnskin includes \$983,191 in requirements to fund operations and maintenance costs, charges from BBARWA for waste processing, transfers for allocated indirect costs and Operating Transfers Out to a replacement reserve fund for future capital improvement projects. Sources of \$903,104 are primarily from user fees and service charges. Net Position of \$80,087 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 Net Position.

CSA 64 Spring Valley Lake includes \$2.5 million in requirements to fund operations and maintenance costs, charges from VVWRA for waste processing, transfers for allocated indirect costs and Operating Transfers Out to a replacement reserve fund for future capital improvement projects. Sources of \$2.4 million are primarily from taxes, user fees, and service charges. Net Position of \$63,667 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 Net Position.

CSA 70 BL Bloomington includes \$862,615 in requirements to fund operations and maintenance costs and transfers for allocated indirect costs. Sources of \$937,666 are primarily from user fees. Contribution to Net Position of \$75,051 will support future operations.

CSA 70 GH Glen Helen includes \$998,246 in requirements to fund operations and maintenance costs, transfers for allocated indirect costs and Operating Transfers Out to a replacement reserve fund for future capital improvement projects. Sources of \$994,157 are primarily from user fees, service charges, and developer contributions. Net Position of \$4,089 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 Net Position.

CSA 70 S-3 Lytle Creek includes \$551,980 in requirements to fund operating and maintenance costs, transfers for allocated indirect costs and Operating Transfers Out to a replacement reserve fund for future capital improvement projects. Sources of \$470,405 are primarily from user fees and service charges. Net Position of



\$81,575 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 Net Position.

CSA 70 S-7 Lenwood includes \$88,091 in requirements to fund operating and maintenance costs and transfers for allocated indirect costs. Sources of \$81,989 are primarily from revenues from an out-of-area service agreement with the City of Barstow. Net Position of \$6,102 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 Net Position.

CSA 70 SP-2 High Country includes \$278,224 in requirements to fund operating and maintenance costs, professional services including an agreement with the City of Hesperia for waste processing, and transfers for allocated indirect costs. Sources of \$271,732 are primarily from user fees and service charges. Net Position of \$6,492 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 Net Position.

CSA 79 Green Valley Lake includes \$1.3 million in requirements to fund operating and maintenance costs, professional services including charges from RSWD for waste processing, transfers for allocated indirect costs and Operating Transfers Out to a replacement reserve fund for future capital improvement projects. Sources of \$1.1 million are primarily from user fees and service charges. Net Position of \$216,289 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 Net Position.

CSA 82 Searles Valley includes \$550,964 in requirements to fund operating and maintenance costs, transfers for allocated indirect costs, Operating Transfers Out to fund maintenance in the CSA 82 park/rest stop, and to the replacement reserve fund for future capital improvement projects. Sources of \$410,482 are primarily from taxes, user fees, and service charges. Net Position of \$140,482 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 Net Position.

BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements are decreasing by \$690,299 primarily as a result of one-time expenditures in 2015-16 for an emergency project in CSA 70 GH (Glen Helen). In addition, Capital Expenditures have decreased due to one-time purchases in the prior year. Sources are decreasing by \$182,961, primarily due to a reduction of charges for current services to better align with current revenue trends.

ANALYSIS OF NET POSITION

In 2016-17, eight sanitation districts will use Net Position of \$598,783 to support ongoing costs. The department is reviewing operations in an effort to make adjustments to expenses and/or revenue in order to eliminate reliance on Net Position in future years. However, two sanitation districts will contribute to Net Position of \$79,741, which will be used to support future operations. The majority of the decrease in net position is a result of ongoing operation costs exceeding sources.

STAFFING CHANGES AND OPERATIONAL IMPACT

There is no staffing associated with these budget units.



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.

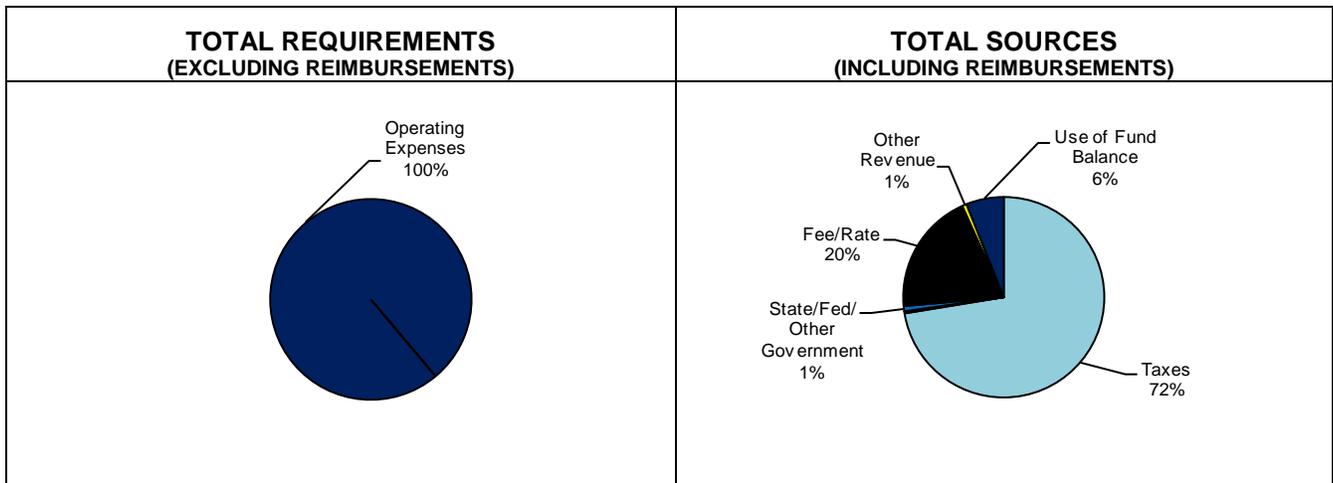
CSA 70 SL-4 Bloomington was established by an act of the County of San Bernardino Board of Supervisors on August 22, 2006 when voters approved a service charge of \$247.00 per parcel, per year with an annual 2.5% inflationary increase for the operation of five streetlights in the community of Bloomington. 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)
	Actual	Actual	Actual	Modified Budget	Estimate	Recommended Budget	Change From Prior Year Modified 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.



Water Districts Enterprise Funds – Consolidated

DESCRIPTION OF MAJOR SERVICES

Special Districts Department provides for the management, funding, and maintenance of water distribution systems throughout unincorporated areas of the County Service Areas (CSA) and Zones. Sources include property taxes, service charges and user fees.

Budget at a Glance

Total Requirements (Excl. Reimb.)	\$6,905,523
Total Sources (Incl. Reimb.)	\$5,940,811
Use of / (Contribution To) Net Position	\$964,712
Total Staff	0

CSA 42 Oro Grande was established by an act of the County of San Bernardino Board of Supervisors on December 27, 1965 to provide water services. This water CSA provides financing for the operation and maintenance of water connections for 136 customers.

CSA 64 Spring Valley Lake was established by an act of the County of San Bernardino Board of Supervisors on December 30, 1968 to provide water services. This water CSA provides financing for the operation and maintenance of water connections for 3,843 customers. This CSA maintains five wells, one booster station, and three water tanks.

CSA 70 CG Cedar Glen was established by an act of the County of San Bernardino Board of Supervisors on July 12, 2005 to provide water services. This water Zone provides for the operation and maintenance of water connections for 332 customers.

CSA 70 F Morongo Valley was established by an act of the County of San Bernardino Board of Supervisors on September 20, 1971 to provide water services. This water Zone provides for the operation and maintenance of water connections for 84 customers. This CSA maintains three wells, one booster station, and a reservoir that stores 260,000 gallons of water.

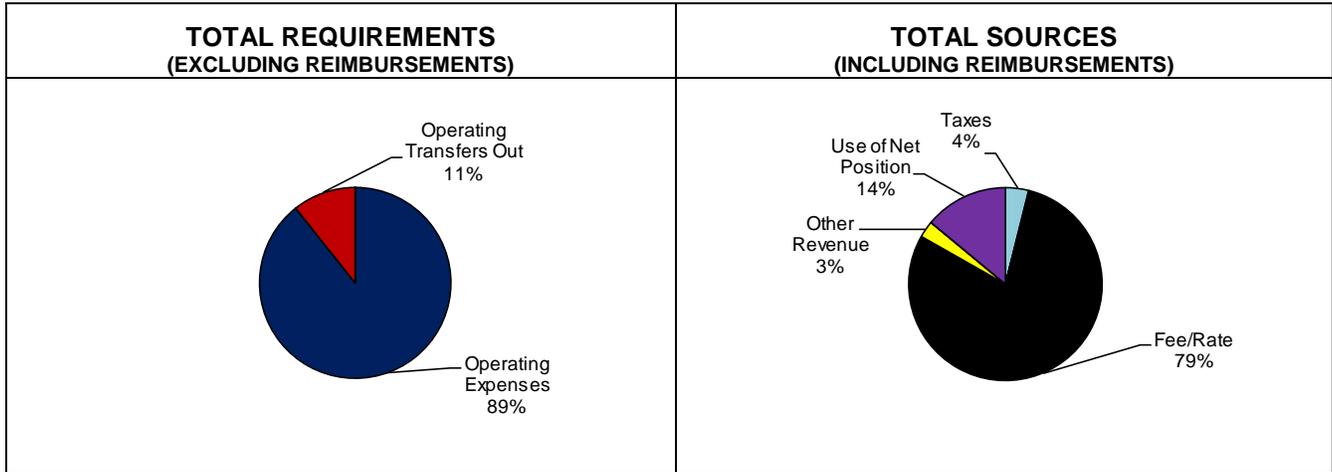
CSA 70 J Oak Hills was established by an act of the County of San Bernardino Board of Supervisors on December 28, 1971 to provide water services. This water Zone provides for the operation and maintenance of water connections for 3,209 customers. This Zone maintains five wells, five booster stations, nine water storage reservoirs, and 130 miles of water pipelines ranging from 6 inches to 16 inches in diameter.

CSA 70 W-3 Hacienda was established by an act of the County of San Bernardino Board of Supervisors on December 6, 1976 to provide water services. This water Zone provides financing for the operation and maintenance of water connections for 167 customers. This Zone maintains two wells, two booster stations, and two storage reservoirs.

CSA 70 W-4 Pioneertown was established by an act of the County of San Bernardino Board of Supervisors on January 14, 1980 for water services. This water Zone provides financing for the operation and maintenance of water connections for 120 customers. This Zone maintains five wells and two storage reservoirs.



2016-17 RECOMMENDED BUDGET



ANALYSIS OF 2016-17 RECOMMENDED BUDGET

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

BUDGET UNIT: Various
FUNCTION: Public Ways & Facilities
ACTIVITY: Public 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	0	0	0	0	0	0	0
Operating Expenses	6,042,513	5,309,720	5,754,210	9,059,979	7,039,520	6,167,902	(2,892,077)
Capital Expenditures	26,725	64,577	12,804	274,000	151,988	0	(274,000)
Total Exp Authority	6,069,238	5,374,297	5,767,014	9,333,979	7,191,508	6,167,902	(3,166,077)
Reimbursements	0	0	0	0	0	0	0
Total Appropriation	6,069,238	5,374,297	5,767,014	9,333,979	7,191,508	6,167,902	(3,166,077)
Operating Transfers Out	1,420,003	4,095,038	2,142,040	1,187,964	512,926	737,621	(450,343)
Total Requirements	7,489,241	9,469,334	7,909,054	10,521,943	7,704,434	6,905,523	(3,616,420)
Sources							
Taxes	201,461	205,816	308,779	206,362	212,131	267,487	61,125
Realignment	0	0	0	0	0	0	0
State/Fed/Other Government	4,524	4,488	4,951	4,488	4,764	4,024	(464)
Fee/Rate	6,750,128	7,013,712	6,641,516	6,393,250	5,485,681	5,464,040	(929,210)
Other Revenue	437,963	236,815	240,228	216,884	279,833	193,260	(23,624)
Total Revenue	7,394,076	7,460,831	7,195,474	6,820,984	5,982,409	5,928,811	(892,173)
Operating Transfers In	312,400	127,174	603,218	2,493,210	1,609,157	12,000	(2,481,210)
Total Financing Sources	7,706,476	7,588,005	7,798,692	9,314,194	7,591,566	5,940,811	(3,373,383)
Net Position							
Use of/ (Contribution to) Net Position	(217,235)	1,881,329	110,362	1,207,749	112,868	964,712	(243,037)
Est. Net Position Available						795,653	
Total Est. Unrestricted Net Position						1,760,365	
Budgeted Staffing*	0	0	0	0	0	0	0

*Data represents modified budgeted staffing

Note: Unlike governmental funds, the 2015-16 Modified Budget and Estimate columns do not include information on Estimated Net Position Available or Total Estimated Unrestricted Net Position because GAAP requires that internal service and enterprise funds include line items such as depreciation, which are not budgeted, in the Net Position calculation.



DETAIL OF 2016-17 RECOMMENDED BUDGET

	2016-17				
	Requirements	Sources	Use of / (Contribution to) Net Position	Estimated Net Position Available	Staffing
Enterprise Funds					
CSA 42 Oro Grande (Fund EAS)	147,178	217,732	(70,554)	282,301	0
CSA 64 Spring Valley Lake (Fund ECB)	2,682,053	2,137,653	544,400	85,160	0
CSA 70 CG Cedar Glen (Fund ELL)	544,929	447,771	97,158	136,126	0
CSA 70 F Morongo Valley (Fund EBY)	188,916	139,338	49,578	137,298	0
CSA 70 J Oak Hills (Fund ECA)	2,942,864	2,659,657	283,207	82,000	0
CSA 70 W-1 Goat Mountain (Fund ECS)	2,358	0	2,358	0	0
CSA 70 W-3 Hacienda (Fund ECY)	242,923	210,798	32,125	31,369	0
CSA 70 W-4 Pioneertown (Fund EDD)	154,302	127,862	26,440	41,399	0
Total Enterprise Funds	6,905,523	5,940,811	964,712	795,653	0

CSA 42 Oro Grande includes \$147,178 in requirements to fund operating and maintenance costs, transfers for allocated indirect costs and Operating Transfers Out to provide funding for capital improvement projects. Sources of \$217,732 are primarily from user fees, connection fees, and service charges. Contribution to Net Position of \$70,554 will support future operations. The department is reviewing operations in an effort to make adjustments to expenses and/or revenue in order to eliminate Net Position in excess of the reserve threshold.

CSA 64 Spring Valley Lake includes \$2.7 million in requirements to primarily fund operating and maintenance costs, transfers for allocated indirect costs and Operating Transfers Out to a replacement reserve fund for future capital improvement projects and depreciation for future replacement projects. Sources of \$2.1 million are primarily from property taxes, user fees, and service charges. Net Position of \$544,400 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 Net Position.

CSA 70 CG Cedar Glen includes \$544,929 in requirements to fund operating and maintenance costs, transfers for allocated indirect costs, Operating Transfers Out to a replacement reserve fund for future capital improvement projects and debt service. Sources of \$447,771 are primarily from user fees, service charges, and special assessments. Net Position of \$97,158 is being used to support ongoing operations. It has been the department's practice that when available Net Position exceeds its 25% reserve threshold, as is the case with this fund, it will use Net Position 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 Net Position.

CSA 70 F Morongo Valley includes \$188,916 in requirements to fund operating and maintenance costs and transfers for allocated indirect costs. Sources of \$139,338 are primarily from user fees, and service charges. Net Position of \$49,578 is being used to support ongoing operations. It has been the department's practice that when available Net Position exceeds its 25% reserve threshold, as is the case with this fund, it will use Net Position 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 Net Position.



CSA 70 J Oak Hills includes \$2.9 million in requirements to fund operating and maintenance costs, transfers for allocated indirect costs, Operating Transfers Out to a replacement reserve fund for future capital improvement projects and debt service. Sources of \$2.7 million are primarily from user fees, and service charges. Net Position of \$283,207 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 Net Position.

CSA 70 W-1 Goat Mountain was annexed to Bighorn Desert View Water Agency (Agency) effective July 1, 2015. This was a result of a Local Agency Formation Commission (LAFCO) of San Bernardino action. However, requirements of \$2,358 are to pay for the Countywide Cost Allocation Plan (COWCAP) charges that are charged two years in arrears.

CSA 70 W-3 Hacienda includes \$242,923 in requirements to fund operating and maintenance costs, transfers for allocated indirect costs, and Operating Transfers Out to a replacement reserve fund for future capital improvement projects. Sources of \$210,798 are primarily from user fees and service charges. Net Position of \$32,125 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 Net Position.

CSA 70 W-4 Pioneertown includes \$154,302 in requirements to fund operating and maintenance costs, transfers for allocated indirect costs and Operating Transfers Out to a replacement reserve fund for future capital improvement projects. Sources of \$127,862 are primarily from user fees and service charges. Net Position of \$26,440 is being used to support ongoing operations. It has been the department's practice that when available Net Position exceeds its 25% reserve threshold, as is the case with this fund, it will use Net Position 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 Net Position.

BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements are decreasing by \$3.6 million primarily due to a decrease in Operating Expenses for one-time project costs for meter installations in multiple districts. Sources are decreasing by \$3.4 million primarily due to the elimination of one-time operating transfers in from other funds for the meter projects in 2015-16.

ANALYSIS OF NET POSITION

In 2016-17, seven water districts will use a total of \$1.0 million of Net Position to support ongoing costs. It has been the department's practice that when available Net Position exceeds the 25% reserve threshold, it will use Net Position 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 Net Position for ongoing operations. The majority of the decrease in Net Position is a result of one-time meter projects that are approaching completion as well as a reduction in revenue due to water conservation efforts related to the drought.

One water district will contribute \$70,554 to Net Position. Net Position 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 Net Position in excess of the reserve threshold. The majority of the increase in departmental Net Position 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.

