

SAN BERNARDINO COUNTY

BOARD GOVERNED COUNTY SERVICE AREAS

2020-21 FISCAL YEAR

FIRST QUARTER BUDGET REPORT

SEPTEMBER 30, 2020



ATTACHMENT B

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Board Governed County Service Areas Special Revenue Funds - Budgets

Budget Group	<u>Requirements</u>			<u>Sources</u>			<u>Use of/ (Contribution to) Reserves</u>		
	Current	Adjusted	Modified	Current	Adjusted	Modified	Current	Adjusted	Modified
General Districts									
General Districts	\$5,114,509	\$15,000	\$5,129,509	\$4,947,606	\$0	\$4,947,606	\$166,903	\$15,000	\$181,903
General Reserve									
General Reserve	\$496,000	\$0	\$496,000	\$404,000	\$0	\$404,000	\$92,000	\$0	\$92,000
Park Districts									
Park Districts	\$2,015,366	\$100,000	\$2,115,366	\$2,045,545	\$0	\$2,045,545	(\$30,179)	\$100,000	\$69,821
Road Districts									
Road Districts	\$2,739,111	\$120,000	\$2,859,111	\$2,217,255	\$0	\$2,217,255	\$521,856	\$120,000	\$641,856
Streetlighting Districts									
Streetlighting Districts	\$989,208	\$0	\$989,208	\$1,231,597	\$0	\$1,231,597	(\$242,389)	\$0	(\$242,389)
Grand Total:	\$11,354,194	\$235,000	\$11,589,194	\$10,846,003	\$0	\$10,846,003	\$508,191	\$235,000	\$743,191

Board Governed County Service Areas Special Revenue Funds - Budget Adjustment Explanations

Fund Type: Special Revenue Fund

Budget Group: General Districts

General Districts

	<u>Current Budget</u>	<u>Budget Adjustments</u>	<u>Modified Budget</u>
Requirements:	\$5,114,509	\$15,000	\$5,129,509
Department Sources:	\$4,947,606	\$0	\$4,947,606
Use of/(Contribution to) Available Reserves:	\$166,903	\$15,000	\$181,903
Total:	\$5,114,509	\$15,000	\$5,129,509

Explanation

Requirements are increasing by \$15,000 to replace the A/C unit for CSA 70 TV-2 Morongo Valley. This increase is funded by the use of Available Reserves.

Budget Group: Park Districts

Park Districts

	<u>Current Budget</u>	<u>Budget Adjustments</u>	<u>Modified Budget</u>
Requirements:	\$2,015,366	\$100,000	\$2,115,366
Department Sources:	\$2,045,545	\$0	\$2,045,545
Use of/(Contribution to) Available Reserves:	(\$30,179)	\$100,000	\$69,821
Total:	\$2,015,366	\$100,000	\$2,115,366

Explanation

Requirements are increasing by \$100,000 for the demolition of a building within CSA 42 Oro Grande. The building has been abandoned for approximately ten years and has become a safety concern. Its current condition invites vandalism and trespassing. This project will be funded by the use of Available Reserves (\$100,000).

Board Governed County Service Areas Special Revenue Funds - Budget Adjustment Explanations

Fund Type: Special Revenue Fund

Budget Group: Road Districts

Road Districts

	<u>Current Budget</u>	<u>Budget Adjustments</u>	<u>Modified Budget</u>
Requirements:	\$2,739,111	\$120,000	\$2,859,111
Department Sources:	\$2,217,255	\$0	\$2,217,255
Use of/(Contribution to) Available Reserves:	\$521,856	\$120,000	\$641,856
Total:	\$2,739,111	\$120,000	\$2,859,111

Explanation

Requirements are increasing by \$120,000 for CSA 69 Lake Arrowhead. This increase, which is funded by the use of Available Reserves, is for an Operating Transfer Out to the CSA 69 Capital Improvement Program (CIP) Fund for the costs of a road paving project.

Board Governed County Service Areas Enterprise Funds - Budgets

Budget Group	<u>Requirements</u>			<u>Sources</u>			<u>Use of/ (Contribution to) Net Position</u>		
	Current	Adjusted	Modified	Current	Adjusted	Modified	Current	Adjusted	Modified
General Districts - Enterprise	\$10,095,002	\$0	\$10,095,002	\$6,499,928	\$0	\$6,499,928	\$3,595,074	\$0	\$3,595,074
Sanitation Districts	\$6,352,101	\$0	\$6,352,101	\$7,594,315	\$0	\$7,594,315	(\$1,242,214)	\$0	(\$1,242,214)
Sanitation Reserve	\$613,820	\$0	\$613,820	\$219,010	\$0	\$219,010	\$394,810	\$0	\$394,810
Water Districts	\$5,476,298	\$507,000	\$5,983,298	\$7,050,121	\$0	\$7,050,121	(\$1,573,823)	\$507,000	(\$1,066,823)
Water Reserve	\$1,878,142	\$0	\$1,878,142	\$374,005	\$0	\$374,005	\$1,504,137	\$0	\$1,504,137
Grand Total:	\$24,415,363	\$507,000	\$24,922,363	\$21,737,379	\$0	\$21,737,379	\$2,677,984	\$507,000	\$3,184,984

Board Governed County Service Areas Enterprise Funds - Budget Adjustment Explanations

Fund Type: Internal Service and Enterprise Fund

Budget Group: Water Districts

Water Districts

	<u>Current Budget</u>	<u>Budget Adjustments</u>	<u>Modified Budget</u>
Requirements:	\$5,476,298	\$507,000	\$5,983,298
Department Sources:	\$7,050,121	\$0	\$7,050,121
Use of/(Contribution to) Net Position:	(\$1,573,823)	\$507,000	(\$1,066,823)
Total:	<u>\$5,476,298</u>	<u>\$507,000</u>	<u>\$5,983,298</u>

Explanation

Requirements are increasing by \$507,000. Of this amount, \$500,000 is to complete water main line expectancy studies for the following districts:

- CSA 64 Spring Valley Lake (\$200,000)
- CSA 70 J Oak Hills (\$300,000)

(Note: Proceeding with the study for CSA 64 is contingent upon voters rejecting the formation of Spring Valley Lake Community Services District.)

The remaining increase in Requirements of \$7,000 is for an Operating Transfer Out from the CSA 70 Cedar Glen (CG) Operating Fund to the CSA 70 CG Capital Improvement Program (CIP) Fund for the cost of Variable Frequency Drive (VFD) at a tunnel in Cedar Glen.

These increases in Requirements are funded by the use of Available Unrestricted Net Position (\$507,000).

Board Governed County Service Areas Capital Improvement Project Funds - Budgets

Budget Group	<u>Requirements</u>			<u>Sources</u>			<u>Use of/ (Contribution to) Reserves/Net Position</u>		
	Current	Adjusted	Modified	Current	Adjusted	Modified	Current	Adjusted	Modified
General Districts - Construction	\$8,552,649	\$0	\$8,552,649	\$7,037,438	\$0	\$7,037,438	\$1,515,211	\$0	\$1,515,211
Park Districts - Construction	\$759,212	\$0	\$759,212	\$794,223	\$0	\$794,223	(\$35,011)	\$0	(\$35,011)
Road Districts - Construction	\$174,527	\$120,000	\$294,527	\$0	\$120,000	\$120,000	\$174,527	\$0	\$174,527
Sanitation Districts - Construction	\$3,974,304	\$0	\$3,974,304	\$1,264,552	\$0	\$1,264,552	\$2,709,752	\$0	\$2,709,752
Water Districts -Construction	\$7,301,142	\$7,000	\$7,308,142	\$2,651,747	\$7,000	\$2,658,747	\$4,649,395	\$0	\$4,649,395
Grand Total:	\$20,761,834	\$127,000	\$20,888,834	\$11,747,960	\$127,000	\$11,874,960	\$9,013,874	\$0	\$9,013,874

Board Governed County Service Areas

Capital Project Funds - Budget Adjustment Explanations

Fund Type: Capital Improvement Project Fund

Budget Group: Capital Improvement

Road Districts - Construction

	<u>Current Budget</u>	<u>Budget Adjustments</u>	<u>Modified Budget</u>	<u>Explanation</u>
Requirements:	\$174,527	\$120,000	\$294,527	Requirements are increasing by \$120,000 for the cost of a road paving project within CSA 69 Lake Arrowhead. Sources are also increasing by \$120,000 as this project is funded by an Operating Transfer In from the CSA 69 Operating Fund.
Department Sources:	\$0	\$120,000	\$120,000	
Use of/(Contribution to) Available Reserves:	\$174,527	\$0	\$174,527	
Total:	\$174,527	\$120,000	\$294,527	

Water Districts -Construction

	<u>Current Budget</u>	<u>Budget Adjustments</u>	<u>Modified Budget</u>	<u>Explanation</u>
Requirements:	\$7,301,142	\$7,000	\$7,308,142	Requirements are increasing by \$7,000 for the cost of Variable Frequency Drive (VFD) for CSA 70 CG Cedar Glen (CG). Sources are also increasing by \$7,000 as the cost of VFD is funded by an Operating Transfer In from the CSA 70 CG Operating Fund.
Department Sources:	\$2,651,747	\$7,000	\$2,658,747	
Use of/(Contribution to) Available Reserves:	\$4,649,395	\$0	\$4,649,395	
Total:	\$7,301,142	\$7,000	\$7,308,142	

Board Governed County Service Areas Fixed Asset Summary Adjustments

Fund Type <u>Budget_Group</u>	Capitalized Software	Land and Improvements to Land	Structures and Improvements to Structures	Total
Capital Improvement Project Fund				
Road Districts - Construction	0	\$120,000		\$120,000
Water Districts -Construction	0	\$7,000		\$7,000
Special Revenue Fund				
General Districts	0		\$15,000	\$15,000
Grand Total:	0	\$127,000	\$15,000	\$142,000

Board Governed County Service Area Fixed Asset Detail Recommended Adjustments

Fund Type

Budget Group

Department

FundCenter	GL Account	GL Account Description	Item Description	Qty	Unit Cost	Amount	Explanation
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Capital Improvement Project Fund

Capital Improvement

Road Districts - Construction

4450003590	54104010	IMPROVEMENTS TO LAND	Road Paving Project	1	\$120,000	\$120,000	Project is needed to maintain the integrity of roads within CSA 69 Lake Arrowhead.
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Water Districts -Construction

5630004618	54104010	IMPROVEMENTS TO LAND	Variable Frequency Drive (VFD) for CSA 70 CG (Cedar Glen)	1	\$7,000	\$7,000	VFD at a tunnel in Cedar Glen will allow for energy savings and reduced maintenance costs.
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Special Revenue Fund

General Districts

General Districts

3300001774	54304030	STRUCT & IMPROV TO STRU	A/C Unit for CSA 70 TV-2 Morongo Valley	1	\$15,000	\$15,000	Current A/C unit is in need of replacement.
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Grand Total:		\$142,000	
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Budgeted Staffing By Grouping

	2020-21 Current			Request Change			2020-21 Modified		
	Limited		Total	Limited		Total	Limited		Total
	Regular	Term		Regular	Term		Regular	Term	
Special Revenue Fund									
General Districts									
General Districts	82	14	96	-1	1	0	81	15	96
Total General Districts	82	14	96	-1	1	0	81	15	96
Park Districts									
Park Districts	6	9	15			0	6	9	15
Total Park Districts	6	9	15			0	6	9	15
Road Districts									
Road Districts	1	0	1			0	1	0	1
Total Road Districts	1	0	1			0	1	0	1

Position Actions

Department	Classification	Position Action	Position Type	Position #	Bargaining Unit	Range	Change	Annual Cost
Special Revenue Fund								
<u>General Districts</u>								
General Districts								
	Deputy Director	Delete	Regular	050750	EXS_EXC	67C	-1	(\$200,476)
	Public Service Employee	Transfer(+)	Extra Help	087564			1	\$4,883
							General Districts Subtotal	0 (\$195,593)

Reclassification Actions

<u>Position Number</u>	<u>Current Classification</u>	<u>Current Bargaining Unit</u>	<u>Current Range</u>	<u>Annual Cost (A)</u>	<u>Proposed Classification</u>	<u>Proposed Bargaining Unit</u>	<u>Prop. Range</u>	<u>Prop Annual Cost (B)</u>	<u>Annual Cost/ (Savings) (B-A)</u>
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Special Revenue Fund

General Districts

General Districts

088768	Special Districts Project Manager	Non-Represented Special Dist.	46	\$144,517	Special Districts Project Manager	Non-Represented Special Dist.	46	\$144,517	\$0
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Classification Actions

Delete Classification Upon Position Vacancy:

<u>Entity</u>	<u>Classification Title</u>	<u>Job code</u>	<u>Representation Unit</u>	<u>Current Range</u>
Board Governed County Service Areas	Special Districts Project Manager	40051	Non-Represented Special Dist.	46

County Quarterly Performance Measure Update

BUDGET GROUP: SPECIAL DISTRICTS

SPECIAL DISTRICTS

Measure Number of park visitors participating in recreational activities.

Goal OPERATE IN A FISCALLY-RESPONSIBLE AND BUSINESS-LIKE MANNER

2020-21 Target	Modified Target	Qtr1 Accomplished	Qtr1 Year End Est.	Qtr2 Accomplished	Qtr2 Year End Est.	Qtr3 Accomplished	Qtr3 Year End Est.	2020-21 Actual
28,000		52,605	200,000					

Explanation The actual number of park visitors participating in recreational activities through the first quarter of 2020-21 was 52,605. As a result of this activity, the year-end estimate of 28,000 has been revised to 200,000. This significant increase is primarily due to the following:

- Food bank and senior meal programs are experiencing considerable growth as the needy participant pool is expanding greatly because of COVID-19.

- Attendance at the Big Bear Alpine Zoo has increased when compared to the first quarter of the previous fiscal year. This is mostly because other entertainment options for the public have been limited during the pandemic.

Measure Percentage of total sewer collection system cleaned or inspected.

Goal OPERATE IN A FISCALLY-RESPONSIBLE AND BUSINESS-LIKE MANNER

2020-21 Target	Modified Target	Qtr1 Accomplished	Qtr1 Year End Est.	Qtr2 Accomplished	Qtr2 Year End Est.	Qtr3 Accomplished	Qtr3 Year End Est.	2020-21 Actual
20%		5.1%	20.0%					

Explanation The actual percentage of total sewer collection system cleaned or inspected through the first quarter of 2020-21 was 5.1%. The Department will continue with the cleanings/inspections and fully expects to achieve its 20% target by fiscal year-end.

Measure Percentage of customers (with cellular-read meters) notified of new leaks within one business day of detection.

Goal IMPROVE COUNTY GOVERNMENT OPERATIONS

2020-21 Target	Modified Target	Qtr1 Accomplished	Qtr1 Year End Est.	Qtr2 Accomplished	Qtr2 Year End Est.	Qtr3 Accomplished	Qtr3 Year End Est.	2020-21 Actual
100%		100%	100%					

Explanation Through the first quarter of 2020-21, all customers having cellular read water meters that indicated a new, continuous usage lasting more than 24 hours had been notified within one business day of detection. Since customers will continue to be notified of such continuous 24hr usage, the Department expects to meet its 100% target at fiscal year-end. These notifications result in less water loss and savings to customers.

Board Governed County Service Areas Budget Adjustments

Fund Type

Budget Group

Department	Entry Document No.	Funds Center	Commitment Item	Commitment Item Description	Amount
Capital Improvement Project Fund					
<u>Capital Improvement</u>					
Road Districts - Construction					
<input checked="" type="checkbox"/>	400002608	4450003590	40909975	OP TRANSFERS IN	\$120,000
<input checked="" type="checkbox"/>	400002608	4450003590	54104010	IMPROVEMENTS TO LAND	\$120,000
Water Districts -Construction					
<input checked="" type="checkbox"/>	400002600	5630004618	40909975	OP TRANSFERS IN	\$7,000
<input checked="" type="checkbox"/>	400002600	5630004618	54104010	IMPROVEMENTS TO LAND	\$7,000
Internal Service and Enterprise Fund					
<u>Water Districts</u>					
Water Districts					
<input checked="" type="checkbox"/>	400002568	4200004580	40909995	RESIDUAL EQUITY TRSF	\$200,000
<input checked="" type="checkbox"/>	400002568	4200004580	52002445	OTHER PROFESS & SPEC	\$200,000
<input checked="" type="checkbox"/>	400002569	1650004674	40909995	RESIDUAL EQUITY TRSF	\$300,000
<input checked="" type="checkbox"/>	400002569	1650004674	52002445	OTHER PROFESS & SPEC	\$300,000
<input checked="" type="checkbox"/>	400002600	5630004612	40909995	RESIDUAL EQUITY TRSF	\$7,000
<input checked="" type="checkbox"/>	400002600	5630004612	55305030	OPERATING TRSF OUT	\$7,000
Special Revenue Fund					
<u>General Districts</u>					
General Districts					
<input checked="" type="checkbox"/>	400002603	3300001774	54304030	STRUCT & IMPROV TO S	\$15,000
<u>Park Districts</u>					
Park Districts					
<input checked="" type="checkbox"/>	400002602	3100001336	52002445	OTHER PROFESS & SPEC	\$100,000

Board Governed County Service Areas Budget Adjustments

Fund Type					
<u>Budget Group</u>					
Department	Entry Document No.	Funds Center	Commitment Item	Commitment Item Description	Amount
<u>Road Districts</u>					
Road Districts					
<input checked="" type="checkbox"/>	400002608	4450001372	55305030	OPERATING TRSF OUT	\$120,000