

SAN BERNARDINO COUNTY

BOARD GOVERNED COUNTY SERVICE AREAS

2019-20 FISCAL YEAR
FIRST QUARTER BUDGET REPORT
SEPTEMBER 30, 2019



ATTACHMENT B

Table of Contents

Budget Section

Page

Board Governed County Service Areas Special Revenue Funds – Budgets	1
Board Governed County Service Areas Special Revenue Funds – Budget Adjustment Explanations	2
Board Governed County Service Areas Enterprise Funds – Budgets.....	5
Board Governed County Service Areas Enterprise Funds – Budget Adjustment Explanations.....	6
Board Governed County Service Areas Capital Improvement Project Funds – Budgets.....	7
Board Governed County Service Areas Capital Improvement Project Funds – Budget Adjustment Explanations.....	8
Board Governed County Service Areas Fixed Asset Summary Adjustments	10
Board Governed County Service Areas Fixed Asset Detail Recommended Adjustments	11

Budgeted Staffing and Personnel Actions Section

Board Governed County Service Areas Budgeted Staffing By Grouping	13
Board Governed County Service Areas Position Actions	14
Board Governed County Service Areas Classification Actions	15

Quarterly Performance Measure Update

Board Governed County Service Areas Quarterly Performance Measure Update	16
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Other Section

Board Governed County Service Areas Budget Adjustments.....	18
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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>			<u>Remaining Reserves</u>
Report Category	Current	Adjusted	Modified	Current	Adjusted	Modified	Current	Adjusted	Modified	
General Districts										
General Districts	\$7,440,635	\$200,000	\$7,640,635	\$7,017,937	\$0	\$7,017,937	\$422,698	\$200,000	\$622,698	\$13,499,653
General Reserve										
General Reserve	\$0	\$0	\$0	\$410,007	\$0	\$410,007	(\$410,007)	\$0	(\$410,007)	\$9,441,485
Park Districts										
Park Districts	\$2,067,730	\$340,000	\$2,407,730	\$2,030,579	\$325,000	\$2,355,579	\$37,151	\$15,000	\$52,151	\$1,800,334
Road Districts										
Road Districts	\$2,589,618	\$59,500	\$2,649,118	\$2,380,694	\$0	\$2,380,694	\$208,924	\$59,500	\$268,424	\$3,492,038
Streetlighting Districts										
Streetlighting Districts	\$845,145	\$0	\$845,145	\$1,267,238	\$0	\$1,267,238	(\$422,093)	\$0	(\$422,093)	\$3,120,049
Grand Total:	\$12,943,128	\$599,500	\$13,542,628	\$13,106,455	\$325,000	\$13,431,455	(\$163,327)	\$274,500	\$111,173	\$31,353,559

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:	\$7,440,635	\$200,000	\$7,640,635
Department Sources:	\$7,017,937	\$0	\$7,017,937
Use of/(Contribution to) Available Reserves:	\$422,698	\$200,000	\$622,698
Total:	\$7,440,635	\$200,000	\$7,640,635

Explanation

Requirements are increasing by \$200,000 pertaining to the following costs of CSA 40 Elephant Mountain.

-\$150,000 to the Capital Improvement Program for needed structural modifications to a television tower.

-\$50,000 for replacement/upgrade of a generator.

These costs are funded by the use of Available Reserves.

Also included are the following adjustments that result in no net impact to Requirements or Sources.

CSA 70 D-1 Lake Arrowhead, which provides security and maintenance for the dam located on the east side of Lake Arrowhead known as Papoose Lake, is increasing appropriation by \$15,000 for the purchase and installation of a metal beam guardrail. Since this cost will be offset by a projected savings in various professional services, there is no net increase in Requirements.

CSA 70 Countywide is adding a Deputy Director of Special Districts. Since the existing Director position is being deleted to fund the cost of this new position, there is no net increase in Requirements.

Board Governed County Service Areas

Special Revenue Funds - Budget Adjustment Explanations

Fund Type: Special Revenue Fund

Budget Group: Park Districts

Park Districts

	<u>Current Budget</u>	<u>Budget Adjustments</u>	<u>Modified Budget</u>
Requirements:	\$2,067,730	\$340,000	\$2,407,730
Department Sources:	\$2,030,579	\$325,000	\$2,355,579
Use of/(Contribution to) Available Reserves:	\$37,151	\$15,000	\$52,151
Total:	\$2,067,730	\$340,000	\$2,407,730

Explanation

Requirements and Department Sources are increasing by \$300,000 for temporarily transferring cash between the Operating Fund and Capital Improvement Program (CIP) Fund of CSA 20 Joshua Tree (District). The temporary transfer of cash is needed for the District to proceed with a project to develop trails and related amenities within the Desert View Conservation Area. The District will ultimately be reimbursed for all costs of this project through previously-awarded federal and state grants included in the 2019-20 budget.

In addition, CSA 82 Searles Valley is increasing Requirements and Department Sources by \$25,000 for an operating transfer in from the CSA 82 Searles Valley Sanitation District to fund the cost of renovating a Trona rest stop damaged by the July 4 and 5, 2019 Earthquake Swarm.

Also, CSA 42 Oro Grande is increasing Requirements by \$15,000 for playground improvements. This cost is funded by the use of Available Reserves.

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:	\$2,589,618	\$59,500	\$2,649,118
Department Sources:	\$2,380,694	\$0	\$2,380,694
Use of/(Contribution to) Available Reserves:	\$208,924	\$59,500	\$268,424
Total:	\$2,589,618	\$59,500	\$2,649,118

Explanation

Requirements are increasing by \$59,500 as follows:

CSA 68 Valley of the Moon - \$57,000 for debt service costs pertaining to a loan from the County Service Area Revolving Loan Fund. The debt service was budgeted in 2018-19, but actual payment was inadvertently delayed until July 2019.

CSA 70 R-29 Yucca Mesa - \$2,500 for the unbudgeted cost of storm cleanup.

These costs are funded by the use of Available Reserves.

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	\$5,796,595	\$0	\$5,796,595	\$4,432,304	\$0	\$4,432,304	\$1,364,291	\$0	\$1,364,291
Sanitation Districts	\$8,037,711	\$709,699	\$8,747,410	\$7,763,046	\$703,449	\$8,466,495	\$274,665	\$6,250	\$280,915
Sanitation Reserve	\$605,381	\$355,749	\$961,130	\$1,100,635	\$266,812	\$1,367,447	(\$495,254)	\$88,937	(\$406,317)
Water Districts	\$8,099,675	\$0	\$8,099,675	\$6,946,120	\$0	\$6,946,120	\$1,153,555	\$0	\$1,153,555
Water Reserve	\$640,000	\$0	\$640,000	\$647,927	\$0	\$647,927	(\$7,927)	\$0	(\$7,927)
Grand Total:	\$23,179,362	\$1,065,448	\$24,244,810	\$20,890,032	\$970,261	\$21,860,293	\$2,289,330	\$95,187	\$2,384,517

Board Governed County Service Areas

Enterprise Funds - Budget Adjustment Explanations

Fund Type: Internal Service and Enterprise Fund

Budget Group: Sanitation Districts

Sanitation Districts

	<u>Current Budget</u>	<u>Budget Adjustments</u>	<u>Modified Budget</u>
Requirements:	\$8,037,711	\$709,699	\$8,747,410
Department Sources:	\$7,763,046	\$703,449	\$8,466,495
Use of/(Contribution to) Net Position:	\$274,665	\$6,250	\$280,915
Total:	<u>\$8,037,711</u>	<u>\$709,699</u>	<u>\$8,747,410</u>

Requirements are increasing by \$684,699 for CSA 82 Searles Valley due to the cost of repairs resulting from the July 4 and 5, 2019 Earthquake Swarm. This increase is funded by operating transfers in totaling \$684,699 from CSA 82 Capital Replacement/Capital Expansion Reserve Funds (\$355,749) and CSA 82 Capital Improvement Program (\$328,950).

In addition, CSA 82 Searles Valley is increasing Requirements by \$25,000 for an operating transfer out to CSA 82 Searles Valley Park District to fund the cost of renovating a Trona rest stop damaged by the July 4 and 5, 2019 Earthquake Swarm. This cost is funded by an increase in Department Sources through projected funding from CalOES (\$18,750) and the use of Available Unrestricted Net Position (\$6,250).

Budget Group: Sanitation Reserve

Sanitation Reserve

	<u>Current Budget</u>	<u>Budget Adjustments</u>	<u>Modified Budget</u>
Requirements:	\$605,381	\$355,749	\$961,130
Department Sources:	\$1,100,635	\$266,812	\$1,367,447
Use of/(Contribution to) Net Position:	(\$495,254)	\$88,937	(\$406,317)
Total:	<u>\$605,381</u>	<u>\$355,749</u>	<u>\$961,130</u>

Requirements are increasing by \$355,749 for operating transfers out (from CSA 82 Capital Replacement/Capital Expansion Reserve Funds to CSA 82 Searles Valley Operating Fund) to assist with the cost of repairs resulting from the July 4 and 5, 2019 Earthquake Swarm. This amount is funded by an increase in Department Revenue through projected funding from CalOES (\$266,812) and the use of Available Unrestricted Net Position (\$88,937).

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
Park Construction - BRPD	\$45,934	\$0	\$45,934	\$0	\$0	\$0	\$45,934	\$0	\$45,934
General Districts - Construction	\$14,259,251	\$150,000	\$14,409,251	\$6,564,021	\$150,000	\$6,714,021	\$7,695,230	\$0	\$7,695,230
Park Districts - Construction	\$540,295	\$300,000	\$840,295	\$452,751	\$300,000	\$752,751	\$87,544	\$0	\$87,544
Road Districts - Construction	\$177,976	\$0	\$177,976	(\$20,146)	\$0	(\$20,146)	\$198,122	\$0	\$198,122
Sanitation Districts - Construction	\$3,784,858	\$246,712	\$4,031,570	\$1,486,442	\$246,712	\$1,733,154	\$2,298,416	\$0	\$2,298,416
Water Districts -Construction	\$11,128,047	\$0	\$11,128,047	\$7,220,777	\$0	\$7,220,777	\$3,907,270	\$0	\$3,907,270
Grand Total:	\$29,936,361	\$696,712	\$30,633,073	\$15,703,845	\$696,712	\$16,400,557	\$14,232,516	\$0	\$14,232,516

Board Governed County Service Areas Capital Project Funds - Budget Adjustment Explanations

Fund Type: Capital Improvement Project Fund

Budget Group: Capital Improvement

General Districts - Construction

	<u>Current Budget</u>	<u>Budget Adjustments</u>	<u>Modified Budget</u>	<u>Explanation</u>
Requirements:	\$14,259,251	\$150,000	\$14,409,251	The \$150,000 increase in Requirements and Sources reflects an operating transfer in from the CSA 40 Elephant Mountain Operating Fund for the cost of needed structural modifications to a television tower that services an area encompassing Barstow, Daggett, Hinkley, Newberry Springs, and Yermo.
Department Sources:	\$6,551,673	\$150,000	\$6,701,673	
Use of/(Contribution to) Available Reserves:	\$7,707,578	\$0	\$7,707,578	
Total:	\$14,259,251	\$150,000	\$14,409,251	

Park Districts - Construction

	<u>Current Budget</u>	<u>Budget Adjustments</u>	<u>Modified Budget</u>	<u>Explanation</u>
Requirements:	\$540,295	\$300,000	\$840,295	Requirements and Sources are increasing by \$300,000 for temporarily transferring cash between the Operating Fund and Capital Improvement Program (CIP) Fund of CSA 20 Joshua Tree (District). The temporary transfer of cash is needed for the District to proceed with a project to develop trails and related amenities within the Desert View Conservation Area. The District will ultimately be reimbursed for all costs of this project through previously-awarded federal and state grants included in the 2019-20 budget.
Department Sources:	\$452,751	\$300,000	\$752,751	
Use of/(Contribution to) Available Reserves:	\$87,544	\$0	\$87,544	
Total:	\$540,295	\$300,000	\$840,295	

Board Governed County Service Areas Capital Project Funds - Budget Adjustment Explanations

Fund Type: Capital Improvement Project Fund

Budget Group: Capital Improvement

Sanitation Districts - Construction

	<u>Current Budget</u>	<u>Budget Adjustments</u>	<u>Modified Budget</u>	<u>Explanation</u>
Requirements:	\$3,784,858	\$246,712	\$4,031,570	Requirements are increasing by \$328,950 for operating transfers out (from CSA 82 Searles Valley Capital Improvement Program to CSA 82 Searles Valley Operating Fund) to assist with the cost of repairs resulting from the July 4 and 5, 2019 Earthquake Swarm. This amount is funded by an increase in Sources (\$246,712) through projected funding from CalOES and a decrease in Requirements (\$82,238) due to accruing the cost of replacing five sewer manhole structures/lids in 2018-19 for CSA 82 Searles Valley.
Department Sources:	\$1,486,442	\$246,712	\$1,733,154	
Use of/(Contribution to) Available Reserves:	\$2,298,416	\$0	\$2,298,416	
Total:	\$3,784,858	\$246,712	\$4,031,570	

Board Governed County Service Areas

Fixed Asset Summary Adjustments

Fund Type	Capitalized	Land and	
<u>Budget_Group</u>	Software	Improvements	Total
		to Land	
Capital Improvement Project Fund			
General Districts - Construction	0		\$150,000
Sanitation Districts - Construction	0	(\$82,238)	(\$82,238)
Special Revenue Fund			
Park Districts - Bloomington Recreation and Park District	0	\$25,000	\$25,000
General Districts	0	\$15,000	\$65,000
Park Districts	0		\$25,000
Grand Total:	0	(\$42,238)	\$182,762

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
Capital Improvement Project Fund							
<u>Capital Improvement</u>							
General Districts - Construction							
3000003530	54304030	STRUCT & IMPROV TO STRU	Television Tower Modifications	1	\$150,000	\$150,000	Structural modifications are needed for a television tower within CSA 40 Elephant Mountain.
Sanitation Districts - Construction							
4950004868	54104010	IMPROVEMENTS TO LAND	Manhole Raising Project for CSA 82 Searles Valley	-1	\$82,238	(\$82,238)	Costs related to the replacement of five sewer manhole structures/lids for CSA 82 Searles Valley were accrued in 2018-19 and therefore do not need budgeting for 2019-20.
Special Revenue Fund							
<u>Bloomington Recreation and Park District</u>							
Park Districts - Bloomington Recreation and Park District							
6250002584	54104010	IMPROVEMENTS TO LAND	Equestrian Arena Signage	1	\$25,000	\$25,000	Purchase and installation of signage for the District's equestrian arena.
<u>General Districts</u>							
General Districts							
3000001330	54404040	EQUIPMENT	Replacement Generator	1	\$50,000	\$50,000	This acquisition is needed for the continued broadcast of television channels to households in Barstow, Daggett, Hinkley, Newberry Springs and Yermo.

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
1301301408	54104010	IMPROVEMENTS TO LAND	Metal Beam Guardrail	1	\$15,000	\$15,000	The purchase and installation of a guardrail will enhance security at Lake Arrowhead Dam.

Park Districts

Park Districts

4950001804	54304030	STRUCT & IMPROV TO STRU	Renovation of Trona rest stop	1	\$25,000	\$25,000	Trona rest stop was damaged during the July 4 and 5, 2019 Earthquake Swarm.
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Grand Total: **\$182,762**

Budgeted Staffing By Grouping

	2019-20 Current			Request Change			2019-20 Modified		
	Regular	Limited Term	Total	Regular	Limited Term	Total	Regular	Limited Term	Total
Special Revenue Fund									
General Districts									
General Districts	82	13	95	0		0	82	13	95
Total General Districts	82	13	95	0		0	82	13	95
Park Districts									
Park Districts	6	8	14			0	6	8	14
Total Park Districts	6	8	14			0	6	8	14
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	Add	Regular	New	EXS_EXB	67	1	\$234,816
	Director of Special Districts	Delete	Regular	070785	EXS_EXB	71A	-1	(\$226,477)
General Districts Subtotal							0	\$8,339

Classification Actions

Establish the Following Classifications:

<u>Entity</u>	<u>Classification Title</u>	<u>Representation Unit</u>	<u>Range</u>	<u>Conflict of Interest Code</u>
Board Governed County Service Areas	Deputy Director	Exempt Special Districts	67	2

Technical Title Change:

<u>Entity</u>	<u>Current Classification Title</u>	<u>Job code</u>	<u>New Classification Title</u>
Board Governed County Service Areas	Building Construction Engineer III	40027	Special Districts Senior Project Manager

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

Objective Invest County resources in ways which create more ongoing revenue to reinvest in maintaining and improving services.

Strategy Increase community participation by providing new recreational activities for visitors of the following park districts: Big Bear Valley Recreation and Park District, Bloomington Recreation and Park District, CSA 20 Joshua Tree, CSA 29 Lucerne Valley, and CSA 63 Oak Glen.

2019-20 Target	Modified Target	Qtr1 Accomplished	Qtr1 Year End Est.	Qtr2 Accomplished	Qtr2 Year End Est.	Qtr3 Accomplished	Qtr3 Year End Est.	2019-20 Actual
14,500		13,427	25,000					

Explanation The actual number of park visitors participating in recreational activities through the first quarter of 2019-20 was 13,427. The year-end estimate of 25,000 is significantly greater than the target of 14,500 due to additional recreational activities, primarily in the Big Bear Valley Recreation and Park District, that have been identified as not being previously reported in this performance measure.

Although the number of participants through the first quarter seems disproportionately high compared to the entire year, this is because there are significantly more recreational activities provided during the summer months as children are out of school. Participation is expected to decrease noticeably over the winter and spring quarters due to weather and school schedule.

Measure Percentage of total sewer collection system cleaned or inspected.

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

Objective Implement information management best-practices that will fully utilize available technology, unify platforms and move toward a standardized enterprise approach.

Strategy Comply with the State requirement by annually cleaning or inspecting 20% of the sewer collection system for the applicable Board Governed County Service Areas.

2019-20 Target	Modified Target	Qtr1 Accomplished	Qtr1 Year End Est.	Qtr2 Accomplished	Qtr2 Year End Est.	Qtr3 Accomplished	Qtr3 Year End Est.	2019-20 Actual
20%		8%	20%					

Explanation The actual percentage of total sewer collection system cleaned or inspected through the first quarter of 2019-20 was 8%. The Department will continue with the cleanings/inspections and fully expects to meet its 20% target by year-end.

County Quarterly Performance Measure Update

BUDGET GROUP: SPECIAL DISTRICTS

SPECIAL DISTRICTS

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

Goal IMPROVE COUNTY GOVERNMENT OPERATIONS

Objective Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness and collaboration.

Strategy Utilize automated water meter infrastructure (cellular read meters) to provide timely notification of leak detection analysis to customers.

2019-20 Target	Modified Target	Qtr1 Accomplished	Qtr1 Year End Est.	Qtr2 Accomplished	Qtr2 Year End Est.	Qtr3 Accomplished	Qtr3 Year End Est.	2019-20 Actual
100%		100%	100%					

Explanation Through the first quarter of 2019-20, all customers having cellular read water meters that indicated a new, continuous leak lasting more than 24 hours had been notified within one business day of detection. Since customers will continue to be notified of such leaks, the Department expects to meet its 100% target at 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>					
General Districts - Construction					
<input checked="" type="checkbox"/>	400002000	3000003530	40909975	OP TRANSFERS IN	\$150,000
<input checked="" type="checkbox"/>	400002000	3000003530	54304030	STRUCT & IMPROV TO S	\$150,000
Park Districts - Construction					
<input checked="" type="checkbox"/>	400001751	2000003512	40909975	OP TRANSFERS IN	\$300,000
<input checked="" type="checkbox"/>	400001751	2000003512	55305030	OPERATING TRSF OUT	\$300,000
Sanitation Districts - Construction					
<input checked="" type="checkbox"/>	400001931	4950004868	40509155	FEDERAL - PASS THROU	\$246,712
<input checked="" type="checkbox"/>	400001931	4950004868	54104010	IMPROVEMENTS TO LAND	(\$82,238)
<input checked="" type="checkbox"/>	400001931	4950004868	55305030	OPERATING TRSF OUT	\$328,950
Internal Service and Enterprise Fund					
<u>Sanitation Districts</u>					
Sanitation Districts					
<input checked="" type="checkbox"/>	400001798	4950004866	40509155	FEDERAL - PASS THROU	\$18,750
<input checked="" type="checkbox"/>	400001798	4950004866	40909995	RESIDUAL EQUITY TRSF	\$6,250
<input checked="" type="checkbox"/>	400001798	4950004866	55305030	OPERATING TRSF OUT	\$18,750
<input checked="" type="checkbox"/>	400001798	4950004866	55305030	OPERATING TRSF OUT	\$6,250
<input checked="" type="checkbox"/>	400001931	4950004866	40909975	OP TRANSFERS IN	\$684,699
<input checked="" type="checkbox"/>	400001931	4950004866	52002445	OTHER PROFESS & SPEC	\$672,699
<input checked="" type="checkbox"/>	400001931	4950004866	52942942	HOTEL - NON-TAXABLE	\$12,000

Board Governed County Service Areas Budget Adjustments

Fund Type

Budget Group

Department	Entry Document No.	Funds Center	Commitment Item	Commitment Item Description	Amount
<u>Sanitation Reserve</u>					
Sanitation Reserve					
<input checked="" type="checkbox"/>	400001931	4950004864	40509155	FEDERAL - PASS THROU	\$65,008
<input checked="" type="checkbox"/>	400001931	4950004870	40509155	FEDERAL - PASS THROU	\$201,804
<input checked="" type="checkbox"/>	400001931	4950004864	40909995	RESIDUAL EQUITY TRSF	\$21,669
<input checked="" type="checkbox"/>	400001931	4950004870	40909995	RESIDUAL EQUITY TRSF	\$67,268
<input checked="" type="checkbox"/>	400001931	4950004870	55305030	OPERATING TRSF OUT	\$269,072
<input checked="" type="checkbox"/>	400001931	4950004864	55305030	OPERATING TRSF OUT	\$86,677

Special Revenue Fund

General Districts

General Districts					
<input checked="" type="checkbox"/>	400001684	3000001330	54404040	EQUIPMENT	\$50,000
<input checked="" type="checkbox"/>	400001691	1301301408	52002445	OTHER PROFESS & SPEC	(\$15,000)
<input checked="" type="checkbox"/>	400001691	1301301408	54104010	IMPROVEMENTS TO LAND	\$15,000
<input checked="" type="checkbox"/>	400002000	3000001330	55305030	OPERATING TRSF OUT	\$150,000

Park Districts

Park Districts					
<input checked="" type="checkbox"/>	400001750	2000001312	40909975	OP TRANSFERS IN	\$300,000
<input checked="" type="checkbox"/>	400001750	2000001312	55305030	OPERATING TRSF OUT	\$300,000
<input checked="" type="checkbox"/>	400001752	3100001336	52002870	GEN MAINT-STRUCT,IM	\$15,000
<input checked="" type="checkbox"/>	400001798	4950001804	40909975	OP TRANSFERS IN	\$25,000
<input checked="" type="checkbox"/>	400001798	4950001804	54304030	STRUCT & IMPROV TO S	\$25,000

Board Governed County Service Areas Budget Adjustments

Fund Type

Budget Group

Department	Entry Document No.	Funds Center	Commitment Item	Commitment Item Description	Amount
<u>Road Districts</u>					
Road Districts					
<input checked="" type="checkbox"/>	400001681	5320001660	52002176	STREET MAINTENANCE	\$2,500
<input checked="" type="checkbox"/>	400001688	4400001366	53003325	DEBT SERVICE - PRINC	\$51,000
<input checked="" type="checkbox"/>	400001688	4400001366	53003330	DEBT SERVICE - INTER	\$6,000