

SAN BERNARDINO COUNTY
SPECIAL DISTRICTS DEPARTMENT – BIG BEAR VALLEY
RECREATION AND PARK DISTRICT

2020-21 FISCAL YEAR
FIRST QUARTER BUDGET REPORT
SEPTEMBER 30, 2020



ATTACHMENT E

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Big Bear Valley Recreation and Park District

All Funds - Budgets

Fund Type	<u>Requirements</u>			<u>Sources</u>			<u>Use of/ (Contribution to) Reserves</u>			
Budget Group	Current	Adjusted	Modified	Current	Adjusted	Modified	Current	Adjusted	Modified	
Capital Improvement Project Fund										
Park Construction - BBVRPD	\$2,874,066	\$42,000	\$2,916,066	\$1,263,000	\$42,000	\$1,305,000	\$1,611,066	\$0	\$1,611,066	
Special Revenue Fund										
Park Districts - Big Bear Valley Recreation and Park District	\$2,948,300	\$67,000	\$3,015,300	\$2,826,300	\$0	\$2,826,300	\$122,000	\$67,000	\$189,000	
Park Districts - Big Bear Valley Recreation and Park District Moonridge	\$2,442,586	\$1,650,000	\$4,092,586	\$2,442,586	\$0	\$2,442,586	\$0	\$1,650,000	\$1,650,000	
Grand Total:	\$8,264,952	\$1,759,000	\$10,023,952	\$6,531,886	\$42,000	\$6,573,886	\$1,733,066	\$1,717,000	\$3,450,066	

Big Bear Valley Recreation and Park District

All Funds - Budget Adjustment Explanations

Fund Type: Capital Improvement Project Fund

Budget Group: Big Bear Valley Parks and Recreation District

Park Construction - BBVRPD

	<u>Current Budget</u>	<u>Budget Adjustments</u>	<u>Modified Budget</u>
Requirements:	\$2,874,066	\$42,000	\$2,916,066
Department Sources:	\$1,263,000	\$42,000	\$1,305,000
Use of/(Contribution to) Available Reserves:	\$1,611,066	\$0	\$1,611,066
Total:	\$2,874,066	\$42,000	\$2,916,066

Explanation

Requirements are increasing by \$42,000 for swimming pool repairs (\$30,000) and window replacements (\$12,000). Sources are also increasing by \$42,000 as these costs are funded through an Operating Transfer In from the District's Operating Fund.

Fund Type: Special Revenue Fund

Budget Group: Big Bear Valley Parks and Recreation District

Park Districts - Big Bear Valley Recreation and Park District

	<u>Current Budget</u>	<u>Budget Adjustments</u>	<u>Modified Budget</u>
Requirements:	\$2,948,300	\$67,000	\$3,015,300
Department Sources:	\$2,826,300	\$0	\$2,826,300
Use of/(Contribution to) Available Reserves:	\$122,000	\$67,000	\$189,000
Total:	\$2,948,300	\$67,000	\$3,015,300

Explanation

Requirements are increasing by \$67,000 for the following:

- Operating Transfer Out to the District's Capital Improvement Program (CIP) Fund for two projects (\$42,000).
- Purchase of a John Deere Gator (\$15,000).
- Purchase of snow blower attachment for Bobcat (\$10,000).

These costs are funded by the use of Available Reserves (\$67,000).

Big Bear Valley Recreation and Park District

All Funds - Budget Adjustment Explanations

Fund Type: Special Revenue Fund

Budget Group: Big Bear Valley Parks and Recreation District

Park Districts - Big Bear Valley Recreation and Park District Moonridge

	<u>Current Budget</u>	<u>Budget Adjustments</u>	<u>Modified Budget</u>
Requirements:	\$2,442,586	\$1,650,000	\$4,092,586
Department Sources:	\$2,442,586	\$0	\$2,442,586
Use of/(Contribution to) Available Reserves:	\$0	\$1,650,000	\$1,650,000
Total:	\$2,442,586	\$1,650,000	\$4,092,586

Explanation

Requirements are increasing by \$1.7 million for repayment of a \$1.5 million loan, plus interest, received from County Service Area 70 (Countywide) to help fund construction costs of the Big Bear Alpine Zoo Relocation Project. This loan was approved by the Board on May 24, 2016 (Item No. 197).

The increase in Requirements is funded by the use of Available Reserves (\$1.7 million).

Big Bear Valley Recreation and Parks District

Fixed Asset Summary Adjustments

Fund Type			
<u>Budget Group</u>	Structures and Improvements to Structures	Equipment	Total
Department			
Capital Improvement Project Fund			
<u>Big Bear Valley Parks and Recreation District</u>			
Park Construction - BBVRPD	\$42,000		\$42,000
Special Revenue Fund			
<u>Big Bear Valley Parks and Recreation District</u>			
Park Districts - Big Bear Valley Recreation and Park District		\$25,000	\$25,000
Grand Total:	\$42,000	\$25,000	\$67,000

Big Bear Valley Recreation and Parks District

Fixed Asset Detail Recommended Adjustments

Fund Type

Budget Group

Department

FundCenter	GL Account	GL Account Description	Item Description	Qty	Unit Cost	Amount	Explanation
Capital Improve							
<u>Big Bear Valley Parks and Recreation District</u>							
Park Construction - BBVRPD							
6200003161	54304030	STRUCT & IMPROV TO STRU	Swimming Pool Repairs	1	\$30,000	\$30,000	Repairs are needed to maintain integrity and functionality of the District's swimming pool.
6200003161	54304030	STRUCT & IMPROV TO STRU	Window Replacements	1	\$12,000	\$12,000	Several windows at various District buildings are in need of replacement.
Special Revenue							
<u>Big Bear Valley Parks and Recreation District</u>							
Park Districts - Big Bear Valley Recreation and Park District							
6200002580	54404040	EQUIPMENT	John Deere Gator	1	\$15,000	\$15,000	This purchase is needed for maintenance and operation of the District's parks.
6200002580	54404040	EQUIPMENT	Snow Blower Attachment for Bobcat	1	\$10,000	\$10,000	Enhances the District's ability for snow removal.
Grand Total:						\$67,000	

Budgeted Staffing By Grouping

	2020-21 Current			Request Change			2020-21 Modified		
	Regular	Limited Term	Total	Regular	Limited Term	Total	Regular	Limited Term	Total
Special Revenue Fund									
Big Bear Valley Recreation and Park District									
Park Districts - Big Bear Valley Recreation and Park District	12	30	42		-1	-1	12	29	41
Park Districts - Big Bear Valley Recreation and Park District Moonridge	10	12	22			0	10	12	22
Total Big Bear Valley Recreation and Park District	22	42	64		-1	-1	22	41	63

Position Actions

Department	Classification	Position Action	Position Type	Position #	Bargaining Unit	Range	Change	Annual Cost
Special Revenue Fund								
<u>Big Bear Valley Parks and Recreation District</u>								
Park Districts - Big Bear Valley Recreation and Park District								
	Public Service Employee	Transfer(-)	Extra Help	087564			-1	(\$4,883)
Big Bear Valley Parks and Recreation District Subtotal							-1	(\$4,883)

Big Bear Valley Recreation and Park District Budget Adjustments

Fund Type

Budget Group

Department	Entry Document No.	Funds Center	Commitment Item	Commitment Item Description	Amount
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Capital Improvement Project Fund

Big Bear Valley Parks and Recreation District

Park Construction - BBVRPD

☑	400002606	6200003161	40909975	OP TRANSFERS IN	\$30,000
☑	400002606	6200003161	54304030	STRUCT & IMPROV TO S	\$30,000
☑	400002607	6200003161	40909975	OP TRANSFERS IN	\$12,000
☑	400002607	6200003161	54304030	STRUCT & IMPROV TO S	\$12,000

Special Revenue Fund

Big Bear Valley Parks and Recreation District

Park Districts - Big Bear Valley Recreation and Park District

☑	400002604	6200002580	54404040	EQUIPMENT	\$10,000
☑	400002605	6200002580	54404040	EQUIPMENT	\$15,000
☑	400002606	6200002580	55305030	OPERATING TRSF OUT	\$30,000
☑	400002607	6200002580	55305030	OPERATING TRSF OUT	\$12,000

Park Districts - Big Bear Valley Recreation and Park District Moonridge

☑	400002860	6200002582	53003325	DEBT SERVICE - PRINC	\$1,500,000
☑	400002860	6200002582	53003330	DEBT SERVICE - INTER	\$150,000