

**SUBMITTAL TO THE BOARD OF DIRECTORS
REGIONAL PARK AND OPEN-SPACE DISTRICT
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

113



FORM APPROVED COUNTY COUNSEL
DATE 7/13/15
BY: JAMES E. BROWN

FROM: Regional Park and Open-Space District

SUBMITTAL DATE:
July 9, 2015

SUBJECT: Approve Acceptance of Transfer of Fund 33200 from Economic Development Agency to Riverside County Regional Park and Open-Space District; District- 1; [\$264,000] Fund 33200

RECOMMENDED MOTION: That the Board of Directors:

1. Authorize and accept the transfer of General Ledger balances as shown in Attachment "A";
2. Approve and direct the Auditor-Controller to move the requested budget for FY15-16 as shown in Schedule A (Attachment "B"); and
3. Approve and direct the Auditor-Controller to amend the property tax allocation as shown in Attachment "C".

BACKGROUND:

Summary

On July 28, 1999, the Ortega Trail Recreation and Park District (OTRPD) submitted an application to the Local Agency Formation Commission [LAFCO 99-14-1] requesting the dissolution of OTRPD. On November 23, 1999, the County Board of Supervisors approved item 3.5 to dissolve OTRPD into the County, approving Resolution No. 99-433, which established the exchange of property tax revenue and assets from OTRPD to the County as the successor in interest.
(continued on page 2)

SCOTT BANGLE
Director / General Manager

2016-002D

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$ 264,000	\$ 0	\$ 264,000	\$ 0	Consent <input type="checkbox"/> Policy <input type="checkbox"/>
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0	
SOURCE OF FUNDS: Fund 33200				Budget Adjustment: YES	
				For Fiscal Year: 2015-16	

C.E.O. RECOMMENDATION:

APPROVE

BY:
Alex Gann

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

FISCAL PROCEDURES APPROVED
PAUL ANGULO, CPA, AUDITOR-CONTROLLER
BY: Susana Garcia-Bocanegra
7/13/15
Departmental Concurrence

- A-30
- Positions Added
- 4/5 Vote
- Change Order

Prev. Agn. Ref.: M.O. 13.1 6/17/14

District: 1

Agenda Number

DISTRICT
13-1D

SUBMITTAL TO THE BOARD OF SUPERVISORS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

FORM 11: Approve Acceptance of Transfer of Fund 33200 from Economic Development Agency to Riverside County Regional Park and Open-Space District; District- 1; [\$264,000] Fund 33200

DATE: July 9, 2015

PAGE: 2 of 2

Assets were distributed to County agencies, and property tax revenue was placed into Fund 33200, in support of managing former OTRPD sites.

On June 17, 2014, the Board of Supervisors approved item 3.18 to contract County Service Area park operations, which included Perret Park, from the County of Riverside/EDA to the District.

In March 2015, the Board of Supervisors approved Resolution No. 2015-042 authorizing purchase of the Butterfield Elementary School site in the Lakeland Village area, for the purpose of converting it into a community center, to fulfill the long-held desire for such a facility since the Village was part of the OTRPD. The property is currently under the control of the County Parks Department, who will work in conjunction with the 1st District Supervisor's office for future development, maintenance, and operations as the Butterfield Community Center. The County Parks Department properties are managed by the District.

In order to facilitate the development, future maintenance, and operation of Perret Park and Butterfield Community Center, since the District has already assumed by contract the responsibility for park and community center maintenance and operations in the Lakeland Village area, it was determined that full transfer of Fund 33200 to the District would best serve the citizens of the County and District.

Impact on Citizens and Businesses

This transfer will facilitate transfer of ownership of financial assets related to Perret Park and Butterfield Community Center and have no financial impact on residents.

Financial Information

The Total Cost expressed in Financial Data reflects the current budget of Fund 33200, as of July 9, 2015; see Schedule A for details.

The source of revenue for Fund 33200 is ad-valorem taxes from the now-defunct Ortega Trails Recreation and Park District (OTRPD). These taxes are still being allocated to Fund 33200 according to LAFCO action 99-14-1 wherein the District, and later EDA as assigned, acted as the successor agency for OTRPD.

ATTACHMENT A
TRANSFER GENERAL LEDGER BALANCES

	Lines	Account	Fund	DeptID	Amount
From:	1	101100	33200	915201	(807,354.24)
	2	321101	33200	915201	595,986.93
	3	322100	33200	915201	211,367.31
To:	7	101100	33200	931002	807,354.24
	8	321101	33200	931002	(595,986.93)
	9	322100	33200	931002	(211,367.31)

ATTACHMENT B

Schedule A

FY 2015/16

DECREASE REMAINING REVENUE BUDGET:

FUND	DEPT ID	ACCOUNT	ACCOUNT DESCRIPTION	AMOUNT
33200	915201	700020	Prop Tax Current Secured	\$ 220,156.04
33200	915201	701020	Prop Tax Current Unsecured	\$ 16,055.93
33200	915201	703000	Prop Tax Prior Unsecured	\$ 449.66
33200	915201	704000	Prop Tax Current Supplemental	\$ 1,569.10
33200	915201	705000	Prop Tax Prior Supplemental	\$ 1,815.73
33200	915201	740020	Interest-Invested Funds	\$ 2,007.02
33200	915201	752800	CA-Homeowner's Tax Relief	\$ 2,500.00
33200	915201	781000	Contractual Revenue- RDV	\$ 13,000.00
				<u>\$ 257,553.48</u>

DECREASE REMIANING APPROPRIATIONS:

33200	915201	520830	Laundry Services	\$ 750.00
33200	915201	523230	Miscellaneous Expense	\$ 11,947.00
33200	915201	527780	Special Program Expense	\$ 5,000.00
33200	915201	529540	Utilities	\$ 44,860.67
33200	915201	537080	Interfund Exp-Miscellaneous	\$ 44,454.00
33200	915201	537180	Interfund Exp-Salary Reimb	\$ 39,600.00
33200	915201	537280	Interfund Exp-Misc Project Exp	\$ 117,249.00
				<u>\$ 263,860.67</u>

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ATTACHMENT C

AMENDED PROPERTY TAX ALLOCATION

Source: District 04-4631 County Ortega Trail Recreation and Park

FROM:

33200	915201	770100	Special Assessments
		777170	Developer Mitigation
		700020	Prop Tax Current Secured
		701020	Prop Tax Current Unsecured
		703000	Prop Tax Current Secured
		704000	Prop Tax Current Supplemental
		705000	Prop Tax Prior Supplemental
		752800	CA-Homeowners Tax Relief

TO:

33200	931002	770100	Special Assessments
		777170	Developer Mitigation
		700020	Prop Tax Current Secured
		701020	Prop Tax Current Unsecured
		703000	Prop Tax Current Secured
		704000	Prop Tax Current Supplemental
		705000	Prop Tax Prior Supplemental
		752800	CA-Homeowners Tax Relief