



County Service Area 126 (Highgrove) Report on Sheriff Patrol Services

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County Service Area 126 Report on Sheriff Services

Objective

Second District Supervisor's office forwarded a request from the Highgrove Community Advisory Council for an audit of CSA 126 in order to determine the level of Sheriff Services being provided in County Service Area 126 (CSA 126) commonly known as the unincorporated area of Highgrove. The Executive Office's main objective is to provide the Supervisor's office with the status of Sheriff Patrol Services in Highgrove while also verifying how the CSA funds are being spent.

The main contacts in this study were:

| | |
|----------------------|--------------------------------------|
| Bill Brown | EDA Development Manager |
| Captain Jason Horton | Jurupa Valley Sheriff Station |
| Amber Jacobson | EDA Principal Development Specialist |
| Mary Golgosky | Administrative Services Supervisor |
| Rohini Dasika | Executive Office |
| Elizabeth Olson | Executive Office |

Background

CSA 126 was created to provide parks and recreation facilities, Sheriff Patrol services and landscaping services for the citizens in the community of Highgrove. On agenda item 3.40 of April 29, 1997, the Board adopted a resolution to conduct a special tax election to levy \$120 per year, per residence to finance operations, maintenance, construction and servicing of public parks, recreation services, and extended police protection in CSA 126. The tax was subsequently approved by voters. Currently, CSA 126 has approximately 4,000 residents and includes approximately 3¼ square miles of territory. The area is located in the Second District after the 2010 census redistricted the area from the Fifth District.

On July 1, 2002, the administration of the CSA's was moved to the Economic Development Agency (EDA). EDA administers the CSA with Bill Brown and Amber Jacobson managing the operation. In addition to the managers, the CSA has maintenance staff. Currently, the CSA maintenance staff consists of one Senior Development Specialist, two Senior CSA Facility Caretakers, and two CSA Facility Caretakers. Their primary responsibilities are landscape maintenance of orange groves at Highway 215 and Center Street, medians at Iowa and Center Street, graffiti removal and reporting street light outages. On May 21, 2013, the Board of Supervisors approved item 3.3 to shift CSA park operations from EDA to the Regional Park and Open Space District (Parks) and keep CSA park administration under EDA.

Findings and Conclusions

Item 1 - Financial Analysis

An analysis of the financial statements of the CSA was performed for the period covering the last three fiscal years. The revenues have been steadily increasing with the CSA receiving approximately \$250K in revenues annually. FY 14-15 had an anomaly as there was one-time revenue from a Utility Development of \$56K.

On the expenditure side, the expenditures for FY 12-13 and FY 13-14 were in the \$200K range, with FY 14-15 showing a dramatic increase to \$388K. This was primarily due to additional funds being spent for landscaping (\$100K more than normal) and an additional \$100K being spent on park maintenance. Parks was paid \$117,249 per year to have a private contractor provide landscape maintenance at Highgrove Park. A large amount of park maintenance and landscaping services began in FY 2013-14 and was 70 percent of FY 2014-15 expenditures. This level of expenditures for park and landscaping services should come down after the installation of drought tolerant landscaping is complete. Attachment A provides further details of the revenues and expenditures.

Each CSA is required to maintain at least a 6-month reserve due to the timing of receipts from tax apportionments twice a year in January and May. CSA 126 is able to meet that requirement. CSA administration states that the current budget status is stable with current revenue meeting current obligations. The current reserve levels cover an entire year of revenues.

Item 2 - Sheriff Patrol Services

In review of the financial activity of the CSA, it was discovered that CSA 126 discontinued payment for law enforcement services in FY 2009-10. In 2010, the CSA 126 fund balance was down to \$20,000 with revenue around \$250,000 per year and the cost of a sheriff deputy at approximately \$150,000 per year. The assessment could not keep up with the cost of maintaining the parks, landscape, and police services. At the time of the vote, the sheriff deputy cost approximately \$70,000 a year. The cost of the sheriff deputy increased 5 percent annually at the time, however the assessment has remained at \$120 per residence. In 2010, CSA administration and Supervisor Ashley worked with the captain from the Jurupa Valley Sheriff Station to authorize 24-hour coverage (3 deputies) to Highgrove out of the general fund budget. The 24-hour coverage is the current arrangement between the Sheriff and CSA 126. As a result of this arrangement, it has allowed the CSA to rebuild its reserves from \$20,000 to a balance of \$287,455 at the end of FY 14-15.

Starting this fiscal year, at the request of the community, Captain Horton and Mr. Brown confirmed that CSA administration has a verbal agreement to pay the Sheriff \$25,000 per year from the CSA 126 fund for focused extra duty in Highgrove starting in FY 2015-16. This payment augments the Sheriff's regular General Fund patrols in the

community. CSA administration requested the Sheriff's department to draft a formal agreement stating how the funds are to be used; however, no agreement has been brought before EDA as of the date of this report. CSA administration does not know in advance how the Sheriff will utilize the CSA funds or control the outcomes of those patrols. CSA administration finds out how the money was spent when they receive an invoice. In October 2015, CSA administration received their first invoice from the Sheriff for focused extra duty carried out in August.

Item 3 - Landscaping Services

As described earlier, one of the services of the CSA is landscaping and parks. Highgrove Park includes two baseball fields, two basketball courts, one tennis court, one small playground, one small parking lot, and one restroom building. CSA staff is primarily involved in this area. Over the last few years, CSA Administration has made some changes in the landscaping and parks maintenance area. Due to recent water conservation regulations, the CSA has replaced landscaping with drought tolerant plants and concrete which dramatically increased expenditures in FY 2014-15. These changes should reduce maintenance staff costs and water consumption in future years. Prior fiscal year expenditures were partially offset by one-time revenue of over \$55,000 from utility developments. Reserves were spent down over \$72,000 with last fiscal year's expenditures. The fund balance at the end of FY 2014-15 was approximately \$287,000.

Attachments:

- A. 3-Year Expenditure/Revenue History and Fund Balance History
- B. Detail map of CSA 126
- C. Current district boundary map

CSA126 (Highgrove)
Revenue, Expenditure, and Fund Balance History
FY 2007-08 to FY 2014-15

| Revenue Category | FY 07-08 | FY 08-09 | FY 09-10 | FY 10-11 | FY 11-12 | FY 12-13 | FY 13-14 | FY 14-15 | FY 14-15 % |
|----------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------|
| Special Assessments | 132,322 | 131,928 | 132,461 | 132,083 | 132,173 | 132,172 | 132,172 | 132,268 | 42% |
| Property Tax | 172,886 | 168,836 | 121,927 | 112,604 | 111,856 | 133,481 | 118,875 | 127,401 | 40% |
| Utility Development | - | - | - | - | - | - | - | 55,648 | 18% |
| Interest | 6,435 | 2,146 | 475 | 666 | 766 | 765 | 942 | 1,100 | 0% |
| Other | 5,988 | 5,486 | 2,568 | 2,789 | 4,386 | 27 | - | - | 0% |
| Revenue Total | 317,631 | 308,397 | 257,430 | 248,142 | 249,181 | 266,445 | 251,989 | 316,417 | 100% |

| Expenditure Category | FY 07-08 | FY 08-09 | FY 09-10 | FY 10-11 | FY 11-12 | FY 12-13 | FY 13-14 | FY 14-15 | FY 14-15 % |
|--------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-------------|
| Park Maintenance | 14,201 | 26,597 | 25,177 | 32,353 | 40,908 | 37,482 | 83,398 | 163,992 | 42% |
| Landscaping | 41,169 | 59,303 | 22,824 | 16,683 | 44,274 | 6,268 | 12,678 | 108,616 | 28% |
| Utilities | 66,648 | 71,077 | 72,715 | 71,786 | 66,851 | 82,718 | 72,669 | 72,324 | 19% |
| Administration | 52,220 | 41,065 | 40,621 | 35,230 | 42,735 | 45,822 | 36,983 | 39,848 | 10% |
| Insurance | 67 | 1,285 | 2,764 | 8,407 | 9,161 | 7,255 | 2,647 | 3,905 | 1% |
| Sheriff Services | 152,002 | 158,885 | 84,449 | - | - | - | - | - | 0% |
| Special Events | 11,138 | 13,979 | - | 835 | - | - | - | - | 0% |
| Expenditure Total | 337,446 | 372,190 | 248,549 | 165,294 | 203,929 | 179,545 | 208,375 | 388,685 | 100% |

| | | | | | | | | |
|------------------------------|----------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Year-End Fund Balance | 156,020 | 92,226 | 101,107 | 183,956 | 229,208 | 316,108 | 359,722 | 287,455 |
|------------------------------|----------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|

CSA 126 (Highgrove)
Fund Balance History
FY 2007-2008 to FY 2014-15

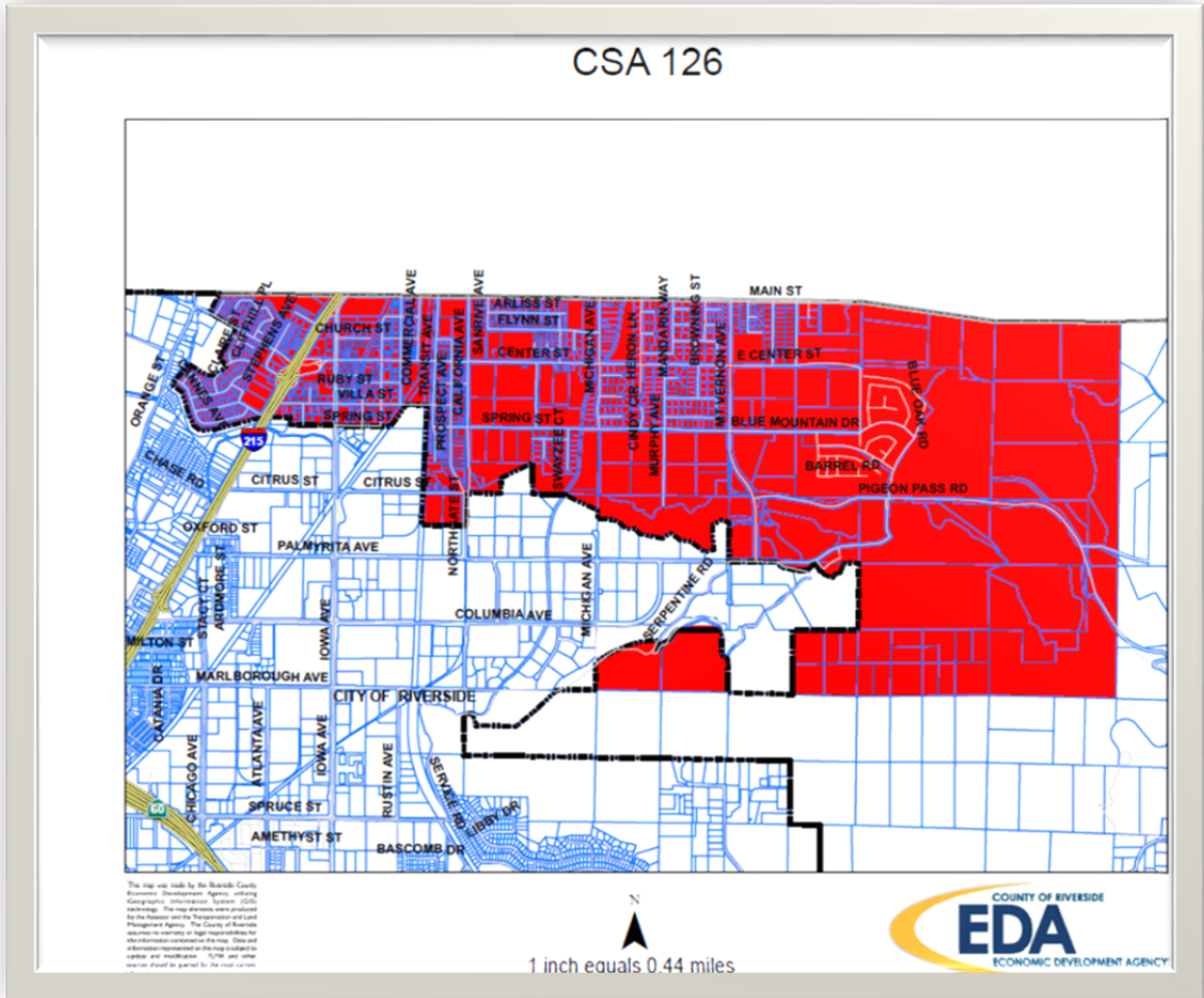
| Fiscal Year | Fund Balance |
|-------------|--------------|
| FY 2007-08 | 156,020 |
| FY 2008-09 | 92,226 |
| FY 2009-10 | 101,107 |
| FY 2010-11 | 183,956 |
| FY 2011-12 | 229,208 |
| FY 2012-13 | 316,108 |
| FY 2013-14 | 359,722 |
| FY 2014-15 | 287,455 |

CSA 126 (Highgrove)
Expenditure Detail History
FY 2007-08 to FY 2014-15

| Expenditure Accounts | FY 07-08 | FY 08-09 | FY 09-10 | FY 10-11 | FY 11-12 | FY 12-13 | FY 13-14 | FY 14-15 | Services Provided |
|--------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|--|
| Regular Salaries | 32,348 | 43,472 | 13,187 | 11,964 | 32,110 | 4,161 | 9,444 | 85,309 | Landscaping (replacing with drought tolerant plants) |
| Benefits | 8,820 | 15,746 | 8,550 | 3,176 | 7,752 | 902 | 2,405 | 20,436 | Landscaping (replacing with drought tolerant plants) |
| Uniforms-Replacement Clothing | - | - | - | 270 | 195 | - | - | - | share of cost for Prudential uniform rentals |
| Laundry Services | - | - | - | 164 | 702 | 970 | 829 | 582 | share of cost for Prudential uniform rentals |
| Insurance | 67 | 1,285 | 2,764 | 8,407 | 9,161 | 7,255 | 2,647 | 3,905 | per County |
| Maintenance | 11,445 | 24,840 | 23,913 | 27,365 | 33,186 | 36,136 | 54,876 | 43,523 | Repair Norton Younglove Comm Ctr kitchen and plumbing backup; Landscaping including tree trimming, plants, maintance of medians, parking lot and restrooms |
| Special Events | 11,138 | 13,979 | - | 835 | - | - | - | - | Miscellaneous special events |
| Office Expense | - | - | 90 | 228 | 222 | 285 | 126 | - | Share of cost for supply services for field office |
| Rent | - | - | - | 81 | 313 | 1,048 | 1,090 | 364 | Share of cost of rent of storage unit for supplies |
| Small Tools And Instruments | - | - | - | 313 | - | - | - | - | Maintenance Supplies |
| Operational Supplies | - | 85 | 35 | - | - | - | - | - | Maintenance Supplies |
| Recreation Supplies | - | - | - | 392 | - | - | - | - | Maintenance Supplies |
| Special Program Expense | 2,756 | 1,756 | 1,264 | 4,988 | 7,722 | 1,346 | 323 | 3,220 | Doggie bags for park |
| Car Pool Expense | - | - | 1,052 | 404 | 3,515 | 236 | - | 2,289 | Share of cost on rental of truck for FY14/15 |
| Street Lights | 42,557 | 51,954 | 55,414 | 55,393 | 54,264 | 60,051 | 53,483 | 51,326 | edison charges for streetlights |
| Utilities | 15,126 | 9,526 | 10,067 | 9,377 | 9,168 | 11,745 | 10,060 | 8,594 | Phone, electric and waste charges |
| Water | 8,966 | 9,598 | 7,234 | 7,016 | 3,419 | 10,922 | 9,126 | 12,404 | irrigation water |
| Interfnd Exp-Audit & Acctg Fee | - | - | 26 | 35 | - | - | - | - | Payroll services |
| Interfnd Exp-Co Support Svc | - | - | - | 303 | - | 178 | - | - | Reclass HRMS, HR and payroll costs for FY12-13 |
| Interfnd Exp-Law Enforcement | 152,002 | 158,885 | 84,449 | - | - | - | - | - | Sheriff services |
| Interfnd Exp-Legal Services | - | - | - | - | 186 | 29 | - | 212 | County Counsel invoices (Spring Mt Ranch) |
| Interfnd Exp-Miscellaneous | 4,041 | 6 | 169 | - | 6,789 | 6,200 | - | - | Share of cost for lease of field office for FY12/13 - moved to Franklin St |
| Interfnd Exp-Salary Reimb | 48,179 | 41,059 | 40,336 | 34,583 | 35,225 | 38,082 | 35,767 | 39,272 | annual administrative fee - 15% of current year revenue |
| Interfnd Exp-Misc Project Exp | - | - | - | - | - | - | 28,198 | 117,249 | Park Maintenance* (Per Sup. KJ) Item 3.3 5/21/13 |
| Total Expenditures | 357,778 | 414,061 | 283,866 | 204,551 | 254,563 | 225,172 | 269,519 | 456,912 | |

Attachment B

Detail Map of CSA 126 Highgrove



Attachment C

District boundaries and general location of CSA 126 Highgrove (green)

