

Road Districts Special Revenue Funds - Consolidated

DESCRIPTION OF MAJOR SERVICES

Special Districts Department provides for the management, funding, and maintenance of road districts throughout the County offering various services from snowplowing to basic road maintenance to 40 County Service Areas (CSA) and Improvement Zones. Sources include property taxes, specialty taxes and service charges.

Budget at a Glance

Total Requirements	\$4,264,616
Total Sources	\$1,715,825
Fund Balance	\$2,548,791
Use of Fund Balance	\$430,958
Total Staff	1

CSA 18 Cedarpines was established by an act of the County of San Bernardino Board of Supervisors on July 17, 1967 to maintain 17.3 miles of paved and dirt roadways, one community center and one five-acre park. This road CSA receives property tax revenue and a \$50 per parcel service charge on approximately 3,781 parcels. This road CSA does not utilize an Advisory Commission or Municipal Advisory Council (MAC). Community meetings are held as needed.

CSA 59 Deer Lodge Park was established by an act of the County of San Bernardino Board of Supervisors on December 19, 1966 to maintain 5 miles of paved roads. This road CSA receives property tax revenue to fund road maintenance and snow removal services. On June 7, 2011 voters approved an annual special tax of \$220 per parcel per year with a 2.5% inflationary factor for road paving and road maintenance services. The 2013-14 per parcel special tax is \$231.14. Currently, there are 706 parcels billed for the special tax. This road CSA does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 68 Valley of the Moon was established by an act of the County of San Bernardino Board of Supervisors on December 1, 1969 to maintain 4 miles of paved roads. This road CSA receives property tax revenue to fund road maintenance and snow removal services. This road CSA does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 69 Lake Arrowhead Road was established by an act of the County of San Bernardino Board of Supervisors on December 22, 1969 to maintain 4 miles of paved roads. This road CSA receives property tax revenue and a \$100 service charge levied on each of 394 parcels of land for the maintenance of roads and snow removal services. This road CSA does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 G Wrightwood Road was established by an act of the County of San Bernardino Board of Supervisors on November 29, 1971 to maintain 7.3 miles of paved and unpaved roads. This road Improvement Zone receives property tax revenue to fund road maintenance and snow removal services. On June 3, 2003, voters approved an annual special tax of \$375 per parcel. There are 464 parcels currently billed the special tax in this Improvement Zone. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 M Wonder Valley was established by an act of the County of San Bernardino Board of Supervisors on August 14, 1972 to provide road maintenance for 178.4 miles of road to the community of Wonder Valley. This road Improvement Zone is located 10 miles east of Twenty-Nine Palms and receives a \$15 service charge currently billed on 4,634 parcels of land to fund its maintenance service. This road Improvement Zone has a Board appointed Advisory Commission and utilizes the Wonder Valley Community Center for meetings.

Permanent Road Division (PRD) G-1 Wrightwood was established by an act of the County of San Bernardino Board of Supervisors on April 18, 2006 to provide financing for a road improvement project in CSA 70, Zone G (Wrightwood).

CSA 70 R-2 Twin Peaks was established by an act of the County of San Bernardino Board of Supervisors on November 4, 1974 to maintain 1.5 miles of paved roads. This road Improvement Zone receives property tax revenue to fund road maintenance and snow removal services. On June 3, 2008 voters approved a special tax of \$225 per parcel, per year with a 2.5% inflationary factor increase each year thereafter.

There are currently 303 parcels which will be billed the 2013-14 special tax of \$254.58 to fund road improvements and increased operating expenses. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.



CSA 70 R-3 Erwin Lake was established by an act of the County of San Bernardino Board of Supervisors on November 4, 1974 to maintain 9 miles of paved roads. This road Improvement Zone receives property tax revenue and a \$12 service charge currently billed on 1,114 parcels of land to fund road maintenance and snow removal services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-4 Cedar Glen was established by an act of the County of San Bernardino Board of Supervisors on September 26, 1977 to maintain 964 feet of paved roads. This road Improvement Zone receives a \$100 service charge on 26 parcels to fund road maintenance and snow removal services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-5 Sugarloaf was established by an act of the County of San Bernardino Board of Supervisors on March 5, 1980 to maintain 20.9 miles of paved and unpaved roads. On May 1, 2007 voters approved a special tax of \$60 per parcel, per year with a 2.5% inflationary factor. This road Improvement Zone receives a \$69.60 special tax for 2013-14 on 3,520 parcels to fund road maintenance and snow removal services. This road Improvement Zone has a board appointed MAC and utilizes the Sugarloaf Fire Station for meetings.

CSA 70 R-7 Lake Arrowhead was established by an act of the County of San Bernardino Board of Supervisors on December 15, 1980 to maintain 965 feet of paved roads. This road Improvement Zone receives a \$700 per parcel service charge on 9 parcels to fund road maintenance and snow removal services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-8 Riverside Terrace located in the Chino area was established by an act of the County of San Bernardino Board of Supervisors on March 16, 1982 to maintain 1 mile of paved road. On June 5, 2007 voters approved an increase in the annual service charge from \$250 per parcel to \$350 per parcel with a 2.5% inflationary factor. The 2013-14 service charge of \$376.91 will be billed on 67 parcels to fund the road maintenance services. No 2.5% annual inflationary increase is required for 2013-14. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-9 Rim Forest was established by an act of the County of San Bernardino Board of Supervisors on May 9, 1983 to maintain 1 mile of paved road. This road Improvement Zone receives a \$60 per parcel, per year service charge on 149 parcels to fund road maintenance and snow removal services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-12 Baldwin Lake was established by an act of the County of San Bernardino Board of Supervisors on July 9, 1984 to maintain 1.62 miles of unpaved road. On August 19, 2008 voters approved an increase in the service charge from \$50 per parcel, per year to \$288 per parcel, per year with an annual 2.5% inflation increase every year thereafter. There are currently 33 parcels which will be billed the \$325.84 service charge for 2013-14 to fund road maintenance and snow removal services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-13 Lake Arrowhead North Shore was established by an act of the County of San Bernardino Board of Supervisors on July 9, 1984 to maintain 1.39 miles of paved roads. This road Improvement Zone receives a \$100 per parcel annual service charge on 88 parcels to fund road maintenance and snow removal services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-15 Landers was established by an act of the County of San Bernardino Board of Supervisors on July 9, 1984 to maintain 162 miles of unpaved roads in the community of Landers. This road Improvement Zone receives a \$20 per parcel service charge on 3,497 parcels to fund road grading and road maintenance services. CSA 70 R-15 and CSA 70 M share the cost of 1 full-time Equipment Operator I position. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-16 Running Springs was established by an act of the County of San Bernardino Board of Supervisors on May 14, 1984 to maintain .94 miles of paved roads in the community of Running Springs. This road Improvement Zone receives a \$600 per parcel, per year special tax on 25 parcels to fund road maintenance and snow removal services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.



CSA 70 R-19 Copper Mountain in the vicinity of 29 Palms was established by an act of the County of San Bernardino Board of Supervisors on May 19, 1986 to maintain 91.7 miles of unpaved road. This road Improvement Zone receives a \$20 per parcel, per year service charge on 2,051 parcels to fund road maintenance services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-20 Flamingo Heights was established by an act of the County of San Bernardino Board of Supervisors on April 7, 1986 to maintain 36.9 miles of unpaved roads. This road Improvement Zone receives a \$15 per parcel, per year service charge on 762 parcels to fund road maintenance services. This road Improvement Zone has a board appointed Advisory Commission and utilizes the Flamingo Heights Community Center for meetings.

CSA 70 R-21 Mountain View was established by an act of the County of San Bernardino Board of Supervisors on August 17, 1987 to maintain approximately 1,290 feet of paved roads. This road Improvement Zone receives a \$90 per parcel, per year service charge on 24 parcels to fund road maintenance and snow removal services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-22 Twin Peaks was established by an act of the County of San Bernardino Board of Supervisors on August 21, 1989 to maintain 2 miles of paved road in the community of Twin Peaks. This road Improvement Zone receives a per parcel, per year service charge of \$100 on 187 parcels and a per parcel, per year special tax of \$100 on 10 annexed parcels which was approved by voters on July 16, 2002 to fund road maintenance and snow removal services. This road Improvement Zone utilizes an Advisory Commission. Community meetings are held as needed.

CSA 70 R-23 Mile High Park was established by an act of the County of San Bernardino Board of Supervisors on July 8, 1991 to maintain 1 mile of paved road. This road Improvement Zone receives an annual service charge of \$240 on each improved parcel of land and \$120 for each unimproved parcel. There are currently 58 improved parcels and 24 unimproved parcels billed to fund road maintenance and snow removal services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-25 Lucerne Valley was established by an act of the County of San Bernardino Board of Supervisors on August 21, 1989 to maintain .56 mile of unpaved road in the community of Lucerne Valley. This road Improvement Zone receives a \$60 per parcel, per year service charge on 18 parcels to hold in reserve in case of emergency needs. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-26 Yucca Mesa was established by an act of the County of San Bernardino Board of Supervisors on August 21, 1989 to maintain 8.8 miles of roads. This road Improvement Zone receives a \$35 per parcel, per year service charge on 184 parcels to fund road maintenance and road grading services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-29 Yucca Mesa was established by an act of the County of San Bernardino Board of Supervisors on August 12, 1991 to maintain 7 miles of road. This road Improvement Zone receives a \$30 per parcel, per year service charge on 209 parcels to fund road maintenance and road grading services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-30 Verdemont was established by an act of the County of San Bernardino Board of Supervisors on July 1, 1991 to maintain 1 mile of unpaved road in the Devore/Glen Helen area. This road Improvement Zone receives a \$100 per parcel, per year service charge on 23 parcels to fund road maintenance and road grading services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-31 Lytle Creek was established by an act of the County of San Bernardino Board of Supervisors on August 12, 1991 to maintain 1.14 miles of paved road in the community of Lytle Creek. This road Improvement Zone receives a \$30 per parcel, per year service charge on 94 parcels to fund road maintenance services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.



CSA 70 R-33 Big Bear City was established by an act of the County of San Bernardino Board of Supervisors on August 22, 1995 to maintain .76 mile of paved road on Fairway Blvd. in the City of Big Bear Lake. This road Improvement Zone receives a \$100 per parcel, per year service charge on 97 parcels to fund road maintenance and snow removal services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-34 Big Bear was established by an act of the County of San Bernardino Board of Supervisors on January 11, 1994 to maintain approximately 1,026 feet of unpaved road on Alley Way in the community of Big Bear. This road Improvement Zone receives a \$100 per parcel, per year service charge on 26 parcels to fund road maintenance and snow removal services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-35 Cedar Glen was established by an act of the County of San Bernardino Board of Supervisors on July 12, 1994 to maintain approximately 745 feet of paved road. This road Improvement Zone receives a \$150 per parcel, per year service charge on 17 parcels to fund road maintenance and snow removal services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-36 Pan Springs was established by an act of the County of San Bernardino Board of Supervisors on July 12, 1994 to maintain .77 mile of paved road near Big Bear Airport. This road Improvement Zone receives a \$100 per parcel, per year service charge on 90 parcels to fund road maintenance and snow removal services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-39 Highland Estates was established by the County of San Bernardino Board of Supervisors on January 03, 2001 to maintain 3.7 miles of paved roads. This road Improvement Zone receives a \$405 per parcel, per year service charge on 177 parcels of land to fund road maintenance services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-40 Upper No. Bay, Lake Arrowhead was approved by the County of San Bernardino Board of Supervisors on March 20, 2001 to maintain approximately 0.5 miles of the paved Upper North Bay access road for residents in the Blue Jay area of Lake Arrowhead. This road Improvement Zone receives a \$500 per parcel, per year special tax on 35 parcels to fund road maintenance and snow removal services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-41 Quail Summit was approved by the County of San Bernardino Board of Supervisors on January 29, 2002 to maintain approximately 1.23 miles of paved road and 11 streetlights in the Quail Summit tract in Oak Hills. On March 26, 2002 voters approved an annual service charge of \$166 per parcel, per year with an annual inflationary increase of 1.5% every year thereafter. The service charge for 2013-14 is \$184.23 which will be billed on 33 parcels to fund road maintenance and streetlight costs. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-42 Windy Pass was approved by the County of San Bernardino Board of Supervisors on September 11, 2002 to maintain approximately 2.15 miles of paved roadway in the Barstow Heights area. On July 16, 2002 voters approved a special tax, of \$750 per parcel, per year, currently billed on 60 parcels, to fund road paving and maintenance services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 70 R-44 Saw Pit Canyon was established through voter approval on August 16, 2005. This road Improvement Zone was formed to provide road improvement and maintenance, including: several large culverts; headwall installations and maintenance; land slide restoration; snow removal; and road grading services. This Improvement Zone receives a \$1,000 per parcel, per year special tax on 11 parcels. This road Improvement Zone consists of 1.14 miles of road which includes Ascension Road, Ascension Court, and Alder Glen Road in the Sawpit Canyon area of Cedar Pines Park. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

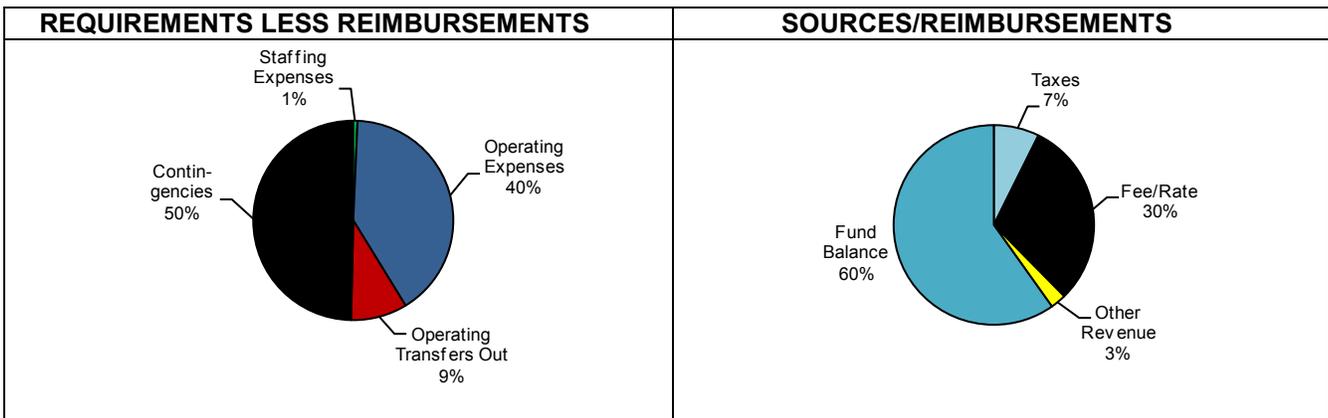
CSA 70 R-45 Erwin Lake South was approved by the County of San Bernardino Board of Supervisors on August 18, 2009, to maintain approximately .72 miles of dirt road in the Erwin Lake area on the east end of Big Bear Valley. The service charge for 2013-14 is \$172.30 which will be billed on 58 parcels to fund road maintenance and snow removal services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.



CSA 70 R-46 So. Fairway Drive was established through voter approval on August 10, 2010 to assess a \$325 per parcel per year special tax with a 2.5% inflationary factor each year thereafter. The 2013-14 special tax of \$341.46 on 17 parcels will fund road maintenance, snow removal, and road grading services. This road Improvement Zone will include South Fairway Drive in the unincorporated area of Lake Arrowhead. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

CSA 79 R-1 Green Valley Lake was established by an act of the County of San Bernardino Board of Supervisors on September 14, 1993 to maintain approximately .65 mile of paved road in "The Meadow" area of Green Valley Lake. On August 7, 2007, voters approved a \$325 per parcel, per year special tax with a 2.5% inflationary factor each year thereafter. The 2013-14 special tax of \$408.22 on 66 parcels will fund road maintenance, paving, and snow removal services. This road Improvement Zone does not utilize an Advisory Commission or MAC. Community meetings are held as needed.

2013-14 ADOPTED BUDGET



ANALYSIS OF 2013-14 ADOPTED BUDGET

GROUP: Special Districts
 DEPARTMENT: Special Districts
 FUND: Road Districts - Consolidated

BUDGET UNIT: Various
 FUNCTION: Operating
 ACTIVITY: Road

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2012-13 Final Budget	2013-14 Adopted Budget	Change From 2012-13 Final Budget
Requirements							
Staffing Expenses	176,587	62,090	78,794	80,324	114,331	29,394	(84,937)
Operating Expenses	1,488,206	1,589,095	1,454,628	1,285,872	1,474,953	1,729,393	254,440
Capital Expenditures	134,186	0	0	0	330,286	0	(330,286)
Contingencies	0	0	0	0	1,266,858	2,117,833	850,975
Total Exp Authority	1,798,979	1,651,185	1,533,422	1,366,196	3,186,428	3,876,620	690,192
Reimbursements	(55,547)	(10,000)	(4,089)	0	0	0	0
Total Appropriation	1,743,432	1,641,185	1,529,333	1,366,196	3,186,428	3,876,620	690,192
Operating Transfers Out	399,196	551,400	287,282	408,880	468,400	387,996	(80,404)
Total Requirements	2,142,628	2,192,585	1,816,615	1,775,076	3,654,828	4,264,616	609,788
Sources							
Taxes	1,445,037	322,429	303,969	318,892	308,889	312,829	3,940
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	4,485	0	151,965	3,493	3,768	3,612	(156)
Fee/Rate	15,078	1,225,364	1,314,472	1,326,145	1,315,780	1,291,254	(24,526)
Other Revenue	192,356	137,199	102,972	178,129	13,018	8,730	(4,288)
Total Revenue	1,656,956	1,684,992	1,873,378	1,826,659	1,641,455	1,616,425	(25,030)
Operating Transfers In	0	99,361	111,171	599,380	99,400	99,400	0
Total Sources	1,656,956	1,784,353	1,984,549	2,426,039	1,740,855	1,715,825	(25,030)
				Fund Balance	1,913,973	2,548,791	634,818
				Budgeted Staffing	2	1	(1)

SPECIAL DISTRICTS DEPARTMENT



DETAIL OF 2013-14 ADOPTED BUDGET

	2013-14			
	Requirements	Sources	Fund Balance	Staffing
<u>Special Revenue Funds</u>				
CSA 18 Cedarpines (Fund SFY)	459,026	262,493	196,533	0
CSA 59 Deer Lodge Park (Fund SKJ)	292,970	154,531	138,439	0
CSA 68 Valley of the Moon (Fund SKP)	72,113	41,920	30,193	0
CSA 69 Lake Arrowhead Road (Fund SKS)	618,057	63,352	554,705	0
CSA 70 G Wrightwood Road (Fund SLG)	363,288	159,672	203,616	0
CSA 70 M Wonder Valley (Fund SLP)	115,489	69,402	46,087	1
CSA 70 PRD G-1 Wrightwood (Fund SLK)	99,421	99,414	7	0
CSA 70 R-2 Twin Peaks (Fund SMA)	145,380	70,429	74,951	0
CSA 70 R-3 Erwin Lake (Fund SMD)	94,436	68,296	26,140	0
CSA 70 R-4 Cedar Glen (Fund SMG)	7,646	3,075	4,571	0
CSA 70 R-5 Sugarloaf (Fund SMP)	803,101	241,018	562,083	0
CSA 70 R-7 Lake Arrowhead (Fund SMS)	12,993	5,716	7,277	0
CSA 70 R-8 Riverside Terrace (Fund SMY)	192,354	25,775	166,579	0
CSA 70 R-9 Rim Forest (Fund SNG)	10,130	8,595	1,535	0
CSA 70 R-12 Baldwin Lake (Fund SOA)	28,964	9,869	19,095	0
CSA 70 R-13 Lake Arrowhead North Shore (Fund SOE)	30,816	8,711	22,105	0
CSA 70 R-15 Landers (Fund SOG)	136,943	68,988	67,955	0
CSA 70 R-16 Running Springs (Fund SOJ)	32,883	15,162	17,721	0
CSA 70 R-19 Copper Mountain (Fund SNA)	64,057	40,904	23,153	0
CSA 70 R-20 Flamingo Heights (Fund SNS)	21,765	11,745	10,020	0
CSA 70 R-21 Mountain View (Fund SNM)	10,952	2,834	8,118	0
CSA 70 R-22 Twin Peaks (Fund SOB)	28,024	19,714	8,310	0
CSA 70 R-23 Mile High Park (Fund RCA)	44,554	17,350	27,204	0
CSA 70 R-25 Lucerne Valley (Fund SOC)	2,585	1,424	1,161	0
CSA 70 R-26 Yucca Mesa (Fund SOD)	17,931	6,521	11,410	0
CSA 70 R-29 Yucca Mesa (Fund RCB)	12,323	6,553	5,770	0
CSA 70 R-30 Verdemont (Fund RCC)	4,210	2,711	1,499	0
CSA 70 R-31 Lytle Creek (Fund RCE)	5,603	3,023	2,580	0
CSA 70 R-33 Big Bear City (Fund RCN)	58,087	9,346	48,741	0
CSA 70 R-34 Big Bear (Fund RCM)	12,020	2,644	9,376	0
CSA 70 R-35 Cedar Glen (Fund RCQ)	5,022	2,361	2,661	0
CSA 70 R-36 Pan Springs (Fund RCR)	49,034	10,152	38,882	0
CSA 70 R-39 Highland Estates (Fund RCK)	76,791	65,982	10,809	0
CSA 70 R-40 Upper No. Bay, Lake Arrowhead (Fund RGW)	71,663	18,941	52,722	0
CSA 70 R-41 Quail Summit (Fund RGY)	23,858	8,691	15,167	0
CSA 70 R-42 Windy Pass (Fund RHL)	135,208	54,405	80,803	0
CSA 70 R-44 Saw Pit Canyon (Fund SYT)	13,036	11,503	1,533	0
CSA 70 R-45 Erwin Lake (Fund SMO)	27,300	10,722	16,578	0
CSA 70 R-46 South Fairway Drive (Fund SYX)	14,834	8,347	6,487	0
CSA 79 R-1 Green Valley Lake (Fund RCP)	49,749	23,534	26,215	0
Total Special Revenue Funds	4,264,616	1,715,825	2,548,791	1



CSA 18 Cedarpines – Requirements of \$459,026 primarily includes operating expenses for road maintenance, transfers for indirect costs, and contingencies. Sources of \$262,493 are primarily from special taxes and service charges. Fund balance of \$196,533 primarily funds budgeted contingencies and planned use to support operations for required road repairs.

CSA 59 Deer Lodge Park – Requirements of \$292,970 primarily includes operating expenses for road maintenance, transfers for indirect costs, and contingencies. Sources of \$154,531 are from special taxes and property taxes. Fund balance of \$138,439 primarily funds budgeted contingencies and planned use to fund a road improvement project.

CSA 68 Valley of the Moon – Requirements of \$72,113 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs. Sources of \$41,920 are from property taxes. Fund balance of \$30,193 funds operating expenses for required road repairs.

CSA 69 Lake Arrowhead Road – Requirements of \$618,057 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs and contingencies. Sources of \$63,352 are from property taxes. Fund balance of \$554,705 primarily funds budgeted contingencies.

CSA 70 G Wrightwood Road – Requirements of \$363,288 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs, contingencies, and operating transfers out to the CSA 70 PRD G-1 loan payment fund. Sources of \$159,672 are from property taxes and special taxes. Fund balance of \$203,616 funds budgeted contingencies.

CSA 70 M Wonder Valley – Requirements of \$115,489 primarily includes salaries and benefits for 1 extra help position, operating expenses for road maintenance, transfers for indirect costs and contingencies. Sources of \$69,402 are from service charges. Fund balance of \$46,087 funds budgeted contingencies and operating expenses for required road repairs.

CSA 70 Permanent Road Division (PRD) G-1 Wrightwood – Requirements of \$99,421 represents the debt payment of a project loan. Sources of \$99,414 are from an operating transfer in from CSA 70 Zone G operating fund. Fund balance of \$7 funds budgeted contingencies.

CSA 70 R-2 Twin Peaks – Requirements of \$145,380 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs, contingencies, and operating transfers out for a road paving project. Sources of \$70,429 are from property taxes and special taxes. Fund balance of \$74,951 funds budgeted contingencies.

CSA 70 R-3 Erwin Lake – Requirements of \$94,436 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs, contingencies, and operating transfers out for a road paving project. Sources of \$68,296 are from property taxes and service charges. Fund balance of \$26,140 funds budgeted contingencies.

CSA 70 R-4 Cedar Glen – Requirements of \$7,646 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs and contingencies. Sources of \$3,075 are from service charges. Fund balance of \$4,571 funds budgeted contingencies and operating expenses for required road repairs.

CSA 70 R-5 Sugarloaf – Requirements of \$803,101 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs, contingencies, and operating transfers out for a road paving project. Sources of \$241,018 are from special taxes. Fund balance of \$562,083 funds budgeted contingencies, operating expenses for required road repairs, and operating transfers out for a road paving project.

CSA 70 R-7 Lake Arrowhead – Requirements of \$12,993 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs, and contingencies. Sources of \$5,716 are from service charges. Fund balance of \$7,277 funds budgeted contingencies.



CSA 70 R-8 Riverside Terrace – Requirements of \$192,354 primarily includes operating expenses for road maintenance, transfers for indirect costs, and contingencies. Sources of \$25,775 are from service charges and other financing sources due to residual equity from completed capital improvement project. Fund balance of \$166,579 funds budgeted contingencies.

CSA 70 R-9 Rim Forest – Requirements of \$10,130 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs, and contingencies. Sources of \$8,595 are from service charges. Fund balance of \$1,535 funds operating expenses for required road repairs.

CSA 70 R-12 Baldwin Lake – Requirements of \$28,964 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs, and contingencies. Sources of \$9,869 are from service charges. Fund balance of \$19,095 funds budgeted contingencies and operating expenses for required road repairs.

CSA 70 R-13 Lake Arrowhead North Shore – Requirements of \$30,816 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs, and contingencies. Sources of \$8,711 are from service charges. Fund balance of \$22,105 funds budgeted contingencies and expenses for required road repairs.

CSA 70 R-15 Landers – Requirements of \$136,943 primarily includes operating expenses for road maintenance, transfers for indirect costs, and contingencies. Sources of \$68,988 are from service charges. Fund balance of \$67,955 funds budgeted contingencies and operating expenses for required road repairs.

CSA 70 R-16 Running Springs – Requirements of \$32,883 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs, and contingencies. Sources of \$15,162 are from special taxes. Fund balance of \$17,721 funds budgeted contingencies and expenses for required road repairs and operations.

CSA 70 R-19 Copper Mountain – Requirements of \$64,057 primarily includes operating expenses for road maintenance, transfers for indirect costs, and contingencies. Sources of \$40,904 are from service charges. Fund balance of \$23,153 funds budgeted contingencies and operating expenses for required road repairs.

CSA 70 R-20 Flamingo Heights – Requirements of \$21,765 primarily includes operating expenses for road maintenance and transfers for indirect costs. Sources of \$11,745 are from service charges. Fund balance of \$10,020 funds operating expenses for required road repairs.

CSA 70 R-21 Mountain View – Requirements of \$10,952 primarily includes operating expenses for road maintenance and snow removal, transfers for indirect costs, and contingencies. Sources of \$2,834 are from service charges. Fund balance of \$8,118 funds budgeted contingencies and operating expenses for required road repairs.

CSA 70 R-22 Twin Peaks – Requirements of \$28,024 primarily includes operating expenses for road maintenance and snow removal, transfers for indirect costs, and contingencies. Sources of \$19,714 are from service charges. Fund balance of \$8,310 funds budgeted contingencies and operating expenses for required road repairs.

CSA 70 R-23 Mile High Park – Requirements of \$44,554 primarily includes operating expenses for road maintenance and snow removal, transfers for indirect costs, and contingencies. Sources of \$17,350 are from service charges. Fund balance of \$27,204 funds budgeted contingencies and operating expenses for required road repairs.

CSA 70 R-25 Lucerne Valley – Requirements of \$2,585 primarily includes operating expenses for road maintenance and transfers for indirect costs. Sources of \$1,424 are from service charges. Fund balance of \$1,161 funds budgeted contingencies and operating expenses for required road repairs.



CSA 70 R-26 Yucca Mesa – Requirements of \$17,931 primarily includes expenses for road maintenance and grading services, transfers for indirect costs, and contingencies. Sources of \$6,521 are from service charges. Fund balance of \$11,410 funds budgeted contingencies.

CSA 70 R-29 Yucca Mesa – Requirements of \$12,323 primarily includes operating expenses for road maintenance and grading services, transfers for indirect costs, and contingencies. Sources of \$6,553 are from service charges. Fund balance of \$5,770 funds budgeted contingencies and operating expenses for required road repairs.

CSA 70 R-30 Verdemont – Requirements of \$4,210 primarily includes operating expenses for road maintenance and grading services, transfers for indirect costs, and contingencies. Sources of \$2,711 are from service charges. Fund balance of \$1,499 funds required road repairs and planned use to support operations.

CSA 70 R-31 Lytle Creek – Requirements of \$5,603 primarily includes operating expenses for road maintenance and grading services, and transfers for indirect costs. Sources of \$3,023 are from service charges. Fund balance of \$2,580 funds operating expenses for required road projects.

CSA 70 R-33 Big Bear City – Requirements of \$58,087 primarily includes operating expenses for road maintenance and snow removal, transfers for indirect costs, and contingencies. Sources of \$9,346 are from service charges. Fund balance of \$48,741 funds budgeted contingencies and operating expenses for required road repairs.

CSA 70 R-34 Big Bear – Requirements of \$12,020 primarily includes operating expenses for road maintenance and snow removal, transfers for indirect costs, and contingencies. Sources of \$2,644 are from service charges. Fund balance of \$9,376 funds budgeted contingencies and expenses for required road repairs and planned use to support operations.

CSA 70 R-35 Cedar Glen – Requirements of \$5,022 primarily includes operating expenses for road maintenance and snow removal, transfers for indirect costs, and contingencies. Sources of \$2,361 are from service charges. Fund balance of \$2,661 funds budgeted contingencies and planned use to support operations.

CSA 70 R-36 Pan Springs – Requirements of \$49,034 primarily includes operating expenses for road maintenance and snow removal, transfers for indirect costs, and contingencies. Sources of \$10,152 are from service charges. Fund balance of \$38,882 funds budgeted contingencies.

CSA 70 R-39 Highland Estates – Requirements of \$76,791 primarily includes operating expenses for road maintenance, debt service for a CSA Revolving Loan, transfers for indirect costs, and contingencies. Sources of \$65,982 are from service charges. Fund balance of \$10,809 funds planned use to support operations.

CSA 70 R-40 Upper No. Bay, Lake Arrowhead – Requirements of \$71,663 primarily includes operating expenses for road maintenance and snow removal, transfers for indirect costs, and contingencies. Sources of \$18,941 are from special taxes. Fund balance of \$52,722 funds budgeted contingencies.

CSA 70 R-41 Quail Summit – Requirements of \$23,858 primarily includes operating expenses for road maintenance and streetlighting, transfers for indirect costs, and contingencies. Sources of \$8,691 are from service charges. Fund balance of \$15,167 funds budgeted contingencies and operating expenses for required road repairs.

CSA 70 R-42 Windy Pass – Requirements of \$135,208 primarily includes operating expenses for road maintenance and paving services, transfers for indirect costs, and contingencies. Sources of \$54,405 are from special taxes. Fund balance of \$80,803 funds budgeted contingencies.

CSA 70 R-44 Saw Pit Canyon – Requirements of \$13,036 primarily includes operating expenses for road maintenance and transfers for indirect costs. Sources of \$11,503 are from special taxes. Fund balance of \$1,533 funds budgeted contingencies.



CSA 70 R-45 Erwin Lake South – Requirements of \$27,300 primarily includes operating expenses for road maintenance, transfers for indirect costs, and contingencies. Sources of \$10,722 are from service charges. Fund balance of \$16,578 funds budgeted contingencies.

CSA 70 R-46 So. Fairway Drive – Requirements of \$14,834 primarily includes operating expenses for road maintenance and snow removal, transfers for indirect costs, and contingencies. Sources of \$8,347 are from special taxes. Fund balance of \$6,487 funds operating expenses for required road repairs.

CSA 79 R-1 Green Valley Lake – Requirements of \$49,749 primarily includes operating expenses for road maintenance and snow removal, transfers for indirect costs, and contingencies. Sources of \$23,534 are from special taxes. Fund balance of \$26,215 funds budgeted contingencies.

BUDGET CHANGES AND OPERATIONAL IMPACT

Major changes in requirements include a decrease in capital expenditures of \$330,286 due to a reduction in road paving projects compared to prior year and an increase of contingencies of \$850,975 due to the lack of significant winter storm events which reduced snowplowing and road repair expenditures. There are no significant changes in sources.

STAFFING CHANGES AND OPERATIONAL IMPACT

Staffing expenses of \$29,394 fund 1 limited term position and are decreasing by \$84,937 primarily due to a reduction of 1 limited term Public Service Employee Equipment Operator position which was transferred to CSA 70 Countywide into a shared position, and the reduction of hours for the 1 remaining limited term position.

