

Road Districts Special Revenue Funds - Consolidated

DESCRIPTION OF MAJOR SERVICES

The 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 42 County Service Areas (CSA) and Zones. Sources include property taxes, specialty taxes and service charges.

Budget at a Glance	
Total Requirements (Excl. Reimb.)	\$2,526,596
Total Sources (Incl. Reimb.)	\$1,998,253
Use of/ (Contribution to) Fund Balance	\$528,343
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 unpaved roads, one community center, and one five-acre park. This road CSA receives property tax revenue and a \$50 per parcel, per year service charge. This service charge augments the property tax revenue and is currently billed on 3,774 parcels for road maintenance.

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 five 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 with a 2.5% inflationary factor to augment the property tax revenue. The 2016-17 per parcel special tax is \$248.91, which is currently billed on 672 parcels.

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 four miles of paved roads. This road CSA receives property tax revenue to fund snow removal services on 755 parcels.

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 four miles of paved roads. This road CSA receives property tax revenue and a \$100 per parcel, per year service charge. This service charge augments the property tax revenue and is currently billed on 390 parcels for road maintenance and snow removal services.

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 Zone receives property tax revenue for road maintenance and snow removal services. On June 3, 2003, voters approved a special tax of \$375 per parcel, per year. This special tax augments the property tax revenue and is currently billed on 460 parcels for road maintenance.

CSA 70 M Wonder Valley was established by an act of the County of San Bernardino Board of Supervisors on August 14, 1972 to maintain 178.4 miles of unpaved roads. This road Zone receives a \$15 per parcel, per year service charge, which is currently billed on 4,632 parcels for road maintenance.

CSA 70 M Wonder Valley, Zone A was established by an act of the County of San Bernardino Board of Supervisors on September 23, 2014 to provide road grading and storm rehabilitation to 178 miles of roads. Voters approved a service charge of \$55 per parcel for 2015-16 and an annual \$30 special tax thereafter, with a 2.5% inflationary factor. Currently there are 4,059 parcels billed for the special tax.

CSA 70 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 1.95 miles of paved roads. This road Zone receives property tax revenue for road maintenance and snow removal services. On June 3, 2008, voters approved an annual special tax of \$225 per parcel with a 2.5% inflationary factor to augment the property tax revenue. The 2016-17 per parcel special tax is \$274.15, which is currently billed on 292 parcels for road maintenance.



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 nine miles of paved and unpaved roads. This road Zone receives property tax revenue and a \$12 per parcel, per year service charge. This service charge augments the property tax revenue and is currently billed on 1,104 parcels for road maintenance and snow removal services.

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 Zone receives a \$100 per parcel, per year service charge, which is currently billed on 26 parcels for road maintenance and snow removal services.

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 an annual special tax of \$60 per parcel with a 2.5% inflationary factor for road maintenance and snow removal services. The 2016-17 per parcel special tax is \$74.95, which is currently billed on 3,554 parcels.

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 Zone receives a \$700 per parcel, per year service charge, which is currently billed on nine parcels for road maintenance and snow removal services.

CSA 70 R-8 Riverside Terrace was established by an act of the County of San Bernardino Board of Supervisors on March 16, 1982 to maintain one 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 2016-17 per parcel service charge is \$386.33, which is currently billed on 67 parcels.

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 one mile of paved road. This road Zone receives a \$60 per parcel, per year service charge, which is currently billed on 148 parcels for road maintenance and snow removal services.

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 roads. On August 19, 2008 voters approved an increase in the annual service charge from \$50 per parcel to \$288 per parcel with a 2.5% inflationary factor for road maintenance and snow removal services. The 2016-17 per parcel service charge is \$350.90, which is currently billed on 33 parcels.

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 Zone receives a \$100 per parcel, per year service charge, which is currently billed on 89 parcels for road maintenance and snow removal services.

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. This road Zone receives a \$20 per parcel, per year service charge, which is currently billed on 3,479 parcels for road grading and road maintenance services.

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 0.94 miles of paved roads. This road Zone receives a \$600 per parcel, per year special tax, which is currently billed on 25 parcels for road maintenance and snow removal services.

CSA 70 R-19 Copper Mountain 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 roads. This road Zone receives a \$20 per parcel, per year service charge, which is currently billed on 2,052 parcels for road maintenance services.

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 Zone receives a \$15 per parcel, per year service charge, which is currently billed on 762 parcels for road maintenance services.

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 Zone receives a \$90 per parcel, per year service charge, which is currently billed on 24 parcels for road maintenance and snow removal services.



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 two miles of paved roads. This road Zone receives a \$100 per parcel, per year service charge, which is currently billed on 184 parcels for road maintenance and snow removal services. In addition, on July 16, 2002, voters approved a special tax of \$100 per parcel, per year, which is billed on ten annexed parcels for road maintenance and snow removal services.

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 one mile of paved road. This road Zone receives a \$240 per parcel, per year service charge for each improved parcel and \$120 per parcel, per year for each unimproved parcel for road maintenance and snow removal services. Currently, there are 60 improved parcels and 22 unimproved parcels.

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 0.56 miles of unpaved roads. This road Zone receives a \$60 per parcel, per year service charge, which is currently billed on 18 parcels to hold in reserve in case of emergency needs.

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 unpaved roads. This road Zone receives a \$35 per parcel, per year service charge, which is currently billed on 184 parcels for road maintenance and road grading services.

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 seven miles of unpaved roads. This road Zone receives a \$30 per parcel, per year service charge, which is currently billed on 213 parcels for road maintenance and road grading services.

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 one mile of unpaved road. This road Zone receives a \$100 per parcel, per year service charge, which is currently billed on 23 parcels for road maintenance and road grading services.

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 roads. This road Zone receives a \$30 per parcel, per year service charge, which is currently billed on 94 parcels for road maintenance services.

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 0.76 miles of paved roads. This road Zone receives a \$100 per parcel, per year service charge, which is currently billed on 96 parcels to fund road maintenance and snow removal services.

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 1,026 feet of paved road. This road Zone receives a \$100 per parcel, per year service charge, which is currently billed on 26 parcels for road maintenance and snow removal services.

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 745 feet of paved road. This road Zone receives a \$150 per parcel, per year service charge, which is currently billed on 17 parcels for road maintenance and snow removal services.

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 0.77 miles of paved roads. This road Zone receives a \$100 per parcel, per year service charge, which is currently billed on 90 parcels for road maintenance and snow removal services.

CSA 70 R-39 Highland Estates was established by an act of the County of San Bernardino Board of Supervisors on January 3, 2001 to maintain 3.7 miles of paved roads. This road Zone receives a \$405 per parcel, per year service charge, which is currently billed on 166 parcels for road maintenance services.

CSA 70 R-40 Upper No. Bay, Lake Arrowhead was established by an act of the County of San Bernardino Board of Supervisors on March 20, 2001 to maintain 0.5 miles of paved roads. This road Zone receives a \$500 per parcel, per year special tax, which is currently billed on 35 parcels for road maintenance and snow removal services.



CSA 70 R-41 Quail Summit was established by an act of the County of San Bernardino Board of Supervisors on January 29, 2002 to maintain 1.23 miles of paved roads and 11 streetlights. On March 26, 2002 voters approved an annual service charge of \$166 per parcel with a 1.5% inflationary factor for road maintenance and streetlight operations. The 2016-17 service charge is \$192.64, which is currently billed on 49 parcels.

CSA 70 R-42 Windy Pass was established by an act of the County of San Bernardino Board of Supervisors on September 11, 2002 to maintain 2.15 miles of paved roads. On July 16, 2002, voters approved a special tax of \$750 per parcel, per year for road paving and maintenance services. Currently, there are 60 parcels being billed for the special tax.

CSA 70 R-44 Saw Pit Canyon was established by an act of the County of San Bernardino Board of Supervisors on August 16, 2005 to maintain 1.14 miles of unpaved roads. This road Zone receives a \$1,000 per parcel, per year special tax, which is currently billed on 11 parcels for road improvement and maintenance, including several large culverts, headwall installations and maintenance, land slide restoration; snow removal, and road grading services.

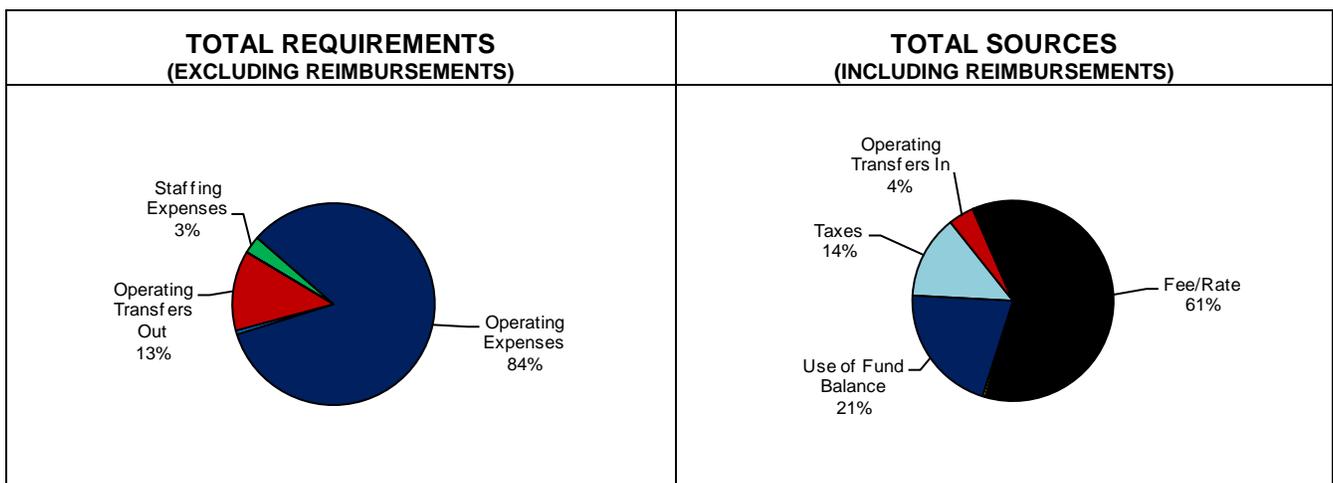
CSA 70 R-45 Erwin Lake was established by an act of the County of San Bernardino Board of Supervisors on August 18, 2009, to maintain 0.72 miles of unpaved roads. This road Zone receives a service charge of \$181.03 per parcel, per year, which is currently billed on 58 parcels for road maintenance and snow removal services.

CSA 70 R-46 South Fairway Drive was established by an act of the County of San Bernardino Board of Supervisors on August 10, 2010, to maintain 0.34 miles of paved roads. This road Zone receives an annual \$325 per parcel special tax with a 2.5% inflationary factor for road maintenance, snow removal and road grading services. The 2016-17 special tax is \$358.75, which is currently billed on 17 parcels.

CSA 70 R-47 Rocky Point was established by an act of the County of San Bernardino Board of Supervisors on September 10, 2013 to maintain 0.97 miles of paved roads. Voters approved a service charge of \$1,900 per parcel for 2013-14 and 2014-15 and an annual \$250 special tax thereafter, with a 2.5% inflationary factor. The 2016-17 service charge is \$256.25, which is currently billed on 84 parcels for road maintenance, road paving and snow removal services.

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 0.65 miles of paved roads. On August 7, 2007, voters approved an annual \$352 per parcel special tax with a 2.5% inflationary factor for road maintenance, paving, and snow removal services. The 2016-17 special tax is \$439.61, which is currently billed on 64 parcels.

2016-17 RECOMMENDED BUDGET



ANALYSIS OF 2016-17 RECOMMENDED BUDGET

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

BUDGET UNIT: Various
FUNCTION: Public Ways & Facilities
ACTIVITY: Public Ways

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	(A) <u>2015-16</u>	<u>2015-16</u>	(B) <u>2016-17</u>	(B-A)
	Actual	Actual	Actual	Modified Budget	Estimate	Recommended Budget	Change From Prior Year Modified Budget
Requirements							
Staffing Expenses	80,324	26,620	33,549	63,118	52,502	70,466	7,348
Operating Expenses	1,285,872	1,140,686	1,185,820	2,018,249	1,393,064	2,115,730	97,481
Capital Expenditures	<u>0</u>	<u>38,592</u>	<u>415,905</u>	<u>10,000</u>	<u>31,441</u>	<u>16,000</u>	<u>6,000</u>
Total Exp Authority	1,366,196	1,205,898	1,635,274	2,091,367	1,477,007	2,202,196	110,829
Reimbursements	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Appropriation	1,366,196	1,205,898	1,635,274	2,091,367	1,477,007	2,202,196	110,829
Operating Transfers Out	<u>408,880</u>	<u>1,100,427</u>	<u>991,774</u>	<u>186,308</u>	<u>177,170</u>	<u>324,400</u>	<u>138,092</u>
Total Requirements	1,775,076	2,306,325	2,627,048	2,277,675	1,654,177	2,526,596	248,921
Sources							
Taxes	318,892	334,302	349,783	314,668	331,543	340,633	25,965
Realignment	0	0	0	0	0	0	0
State/Fed/Other Government	3,493	3,328	3,162	3,359	3,134	3,139	(220)
Fee/Rate	1,326,145	1,521,844	1,590,721	1,728,865	1,830,894	1,539,413	(189,452)
Other Revenue	<u>178,129</u>	<u>361,364</u>	<u>278,498</u>	<u>100,939</u>	<u>114,327</u>	<u>10,510</u>	<u>(90,429)</u>
Total Revenue	1,826,659	2,220,838	2,222,164	2,147,831	2,279,898	1,893,695	(254,136)
Operating Transfers In	<u>599,380</u>	<u>99,388</u>	<u>99,400</u>	<u>101,544</u>	<u>101,544</u>	<u>104,558</u>	<u>3,014</u>
Total Financing Sources	2,426,039	2,320,226	2,321,564	2,249,375	2,381,442	1,998,253	(251,122)
Fund Balance							
Use of / (Contribution to) Fund Balance**	(650,963)	(13,901)	305,484	28,300	(727,265)	528,343	500,043
Available Reserves				<u>2,232,344</u>	<u>2,987,909</u>	<u>2,459,566</u>	<u>227,222</u>
Total Fund Balance				2,260,644	2,260,644	2,987,909	727,265
Budgeted Staffing*	2	1	1	2	2	1	(1)

*Data represents modified budgeted staffing

**Contribution to Fund Balance appears as a negative number and increases Available Reserves.



DETAIL OF 2016-17 RECOMMENDED BUDGET

	2016-17				
	Requirements	Sources	Use of / (Contribution to) Fund Balance	Available Reserves	Staffing
Special Revenue Funds					
CSA 18 Cedarpines (Fund SFY)	299,436	279,206	20,230	294,381	0
CSA 59 Deer Lodge Park (Fund SKJ)	270,616	173,644	96,972	166,665	0
CSA 68 Valley of the Moon (Fund SKP)	36,761	41,932	(5,171)	105,850	0
CSA 69 Lake Arrowhead Road (Fund SKS)	87,181	70,080	17,101	101,311	0
CSA 70 G Wrightwood Road (Fund SLG)	348,524	166,642	181,882	40,783	0
CSA 70 M Wonder Valley (Fund SLP)	184,352	88,973	95,379	189,493	1
CSA 70 PRD G-1 Wrightwood (Fund SLK)	99,400	99,400	0	0	0
CSA 70 R-2 Twin Peaks (Fund SMA)	44,958	88,085	(43,127)	166,072	0
CSA 70 R-3 Erwin Lake (Fund SMD)	104,746	72,612	32,134	49,964	0
CSA 70 R-4 Cedar Glen (Fund SMG)	8,897	2,770	6,127	0	0
CSA 70 R-5 Sugarloaf (Fund SMP)	343,645	264,449	79,196	254,045	0
CSA 70 R-7 Lake Arrowhead (Fund SMS)	6,355	6,339	16	14,632	0
CSA 70 R-8 Riverside Terrace (Fund SMY)	36,746	26,526	10,220	193,316	0
CSA 70 R-9 Rim Forest (Fund SNG)	16,675	8,953	7,722	0	0
CSA 70 R-12 Baldwin Lake (Fund SOA)	19,040	11,656	7,384	12,836	0
CSA 70 R-13 Lake Arrowhead North Shore (Fund SOE)	21,512	9,015	12,497	12,480	0
CSA 70 R-15 Landers (Fund SOG)	94,389	70,825	23,564	0	0
CSA 70 R-16 Running Springs (Fund SOJ)	26,692	15,075	11,617	15,585	0
CSA 70 R-19 Copper Mountain (Fund SNA)	41,290	44,735	(3,445)	17,417	0
CSA 70 R-20 Flamingo Heights (Fund SNS)	22,912	11,900	11,012	0	0
CSA 70 R-21 Mountain View (Fund SNM)	3,505	3,335	170	0	0
CSA 70 R-22 Twin Peaks (Fund SOB)	29,269	18,925	10,344	9,820	0
CSA 70 R-23 Mile High Park (Fund RCA)	29,982	16,770	13,212	20,101	0
CSA 70 R-25 Lucerne Valley (Fund SOC)	3,032	2,797	235	0	0
CSA 70 R-26 Yucca Mesa (Fund SOD)	15,438	6,947	8,491	6,009	0
CSA 70 R-29 Yucca Mesa (Fund RCB)	13,543	7,512	6,031	2,732	0
CSA 70 R-30 Verdemont (Fund RCC)	4,678	2,693	1,985	0	0
CSA 70 R-31 Lytle Creek (Fund RCE)	5,607	5,122	485	0	0
CSA 70 R-33 Big Bear City (Fund RCN)	14,229	11,006	3,223	29,259	0
CSA 70 R-34 Big Bear (Fund RCM)	7,627	2,451	5,176	0	0
CSA 70 R-35 Cedar Glen (Fund RCQ)	3,960	2,261	1,699	0	0
CSA 70 R-36 Pan Springs (Fund RCR)	10,414	9,986	428	26,370	0
CSA 70 R-39 Highland Estates (Fund RCK)	59,152	72,279	(13,127)	127,026	0
CSA 70 R-40 Upper No. Bay, Lake Arrowhead (Fund RGW)	81,729	18,253	63,476	0	0
CSA 70 R-41 Quail Summit (Fund RGY)	26,138	8,575	17,563	0	0
CSA 70 R-42 Windy Pass (Fund RHL)	21,911	42,593	(20,682)	143,028	0
CSA 70 R-44 Saw Pit Canyon (Fund SYT)	12,920	11,047	1,873	15,329	0
CSA 70 R-45 Erwin Lake (Fund SMO)	16,786	10,593	6,193	22,881	0
CSA 70 R-46 South Fairway Drive (Fund SYX)	7,469	6,335	1,134	26,155	0
CSA 70 R-47 Rocky Point (Fund RIS)	22,903	160,425	(137,522)	302,246	0
CSA 79 R-1 Green Valley Lake (Fund RCP)	22,177	25,531	(3,354)	93,780	0
Total Special Revenue Funds	2,526,596	1,998,253	528,343	2,459,566	1

CSA 18 Cedarpines includes \$299,436 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$279,206 are primarily from property taxes and service charges. Fund Balance of \$20,230 is being used to support ongoing operations. It has been the department's practice that when available Fund Balance exceeds its 25% reserve threshold, as is the case with this fund, it will use Fund



Balance for operations. However, once reserves have been brought within the 25% reserve threshold, the department will review operations in an effort to make adjustments to expenses and/or revenue in order to eliminate reliance on Fund Balance.

CSA 59 Deer Lodge Park includes \$270,616 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$173,644 are from property taxes and special taxes. Fund Balance of \$96,972 is being used to support ongoing operations. It has been the department's practice that when available Fund Balance exceeds its 25% reserve threshold, as is the case with this fund, it will use Fund Balance for operations. However, once reserves have been brought within the 25% reserve threshold, the department will review operations in an effort to make adjustments to expenses and/or revenue in order to eliminate reliance on Fund Balance.

CSA 68 Valley of the Moon includes \$36,761 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$41,932 are from property taxes. Contribution to Fund Balance of \$5,171 will support future operations. The department is reviewing operations in an effort to make adjustments to expenses and/or revenue in order to eliminate Fund Balance in excess of the reserve threshold.

CSA 69 Lake Arrowhead Road includes \$87,181 in Requirements to fund road maintenance and snow removal services and transfers for allocated indirect costs. Sources of \$70,080 are from property taxes and service charges. Fund Balance of \$17,101 is being used to support ongoing operations. It has been the department's practice that when available Fund Balance exceeds its 25% reserve threshold, as is the case with this fund, it will use Fund Balance for operations. However, once reserves have been brought within the 25% reserve threshold, the department will review operations in an effort to make adjustments to expenses and/or revenue in order to eliminate reliance on Fund Balance.

CSA 70 G Wrightwood Road includes \$348,524 in Requirements to fund road maintenance, snow removal services, and transfers for allocated indirect costs and Operating Transfers Out to the CSA 70 PRD G-1 loan payment fund. Sources of \$166,642 are from property taxes and special taxes. Fund Balance of \$181,882 is being used to support ongoing operations. The department is reviewing operations in an effort to make adjustments to expenses and/or revenue in order to eliminate reliance on Fund Balance.

CSA 70 M Wonder Valley includes \$184,352 in Requirements to fund Staffing Expenses for one regular position, as well as road maintenance and transfers for allocated indirect costs. Sources of \$88,973 are from service charges. Fund Balance of \$95,379 is being used to support ongoing operations. It has been the department's practice that when available Fund Balance exceeds its 25% reserve threshold, as is the case with this fund, it will use Fund Balance for operations. However, once reserves have been brought within the 25% reserve threshold, the department will review operations in an effort to make adjustments to expenses and/or revenue in order to eliminate reliance on Fund Balance.

CSA 70 Permanent Road Division (PRD) G-1 Wrightwood includes \$99,400 in Requirements to fund the debt payment of a project loan. Sources of \$99,400 are from an Operating Transfer In from CSA 70 Zone G operating fund. The primary function of this fund is to provide the necessary funding for a road project in CSA 70 Zone G. There is no Fund Balance and no available reserves.

CSA 70 R-2 Twin Peaks includes \$44,958 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$88,085 are from property taxes and special taxes. Contribution to Fund Balance of \$43,127 will support future operations. The department is reviewing operations in an effort to make adjustments to expenses and/or revenue in order to eliminate Fund Balance in excess of the reserve threshold.

CSA 70 R-3 Erwin Lake includes \$104,746 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$72,612 are from property taxes and service charges. Fund Balance of \$32,134 is being used to support ongoing operations. It has been the department's practice that when available Fund Balance exceeds its 25% reserve threshold, as is the case with this fund, it will use Fund Balance



for operations. However, once reserves have been brought within the 25% reserve threshold, the department will review operations in an effort to make adjustments to expenses and/or revenue in order to eliminate reliance on Fund Balance.

CSA 70 R-4 Cedar Glen includes \$8,897 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$2,770 are from service charges. Fund Balance of \$6,127 is being used to support ongoing operations. The department is reviewing operations in an effort to make adjustments to expenses and/or revenue in order to eliminate reliance on Fund Balance.

CSA 70 R-5 Sugarloaf includes \$343,645 in Requirements primarily to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$264,449 are from special taxes. Fund Balance of \$79,196 is being used to support ongoing operations. It has been the department's practice that when available Fund Balance exceeds its 25% reserve threshold, as is the case with this fund, it will use Fund Balance for operations. However, once reserves have been brought within the 25% reserve threshold, the department will review operations in an effort to make adjustments to expenses and/or revenue in order to eliminate reliance on Fund Balance.

CSA 70 R-7 Lake Arrowhead includes \$6,355 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$6,339 are from service charges. Fund Balance of \$16 is being used to support ongoing operations. It has been the department's practice that when available Fund Balance exceeds its 25% reserve threshold, as is the case with this fund, it will use Fund Balance for operations. However, once reserves have been brought within the 25% reserve threshold, the department will review operations in an effort to make adjustments to expenses and/or revenue in order to eliminate reliance on Fund Balance.

CSA 70 R-8 Riverside Terrace includes \$36,746 in Requirements to fund road maintenance and transfers for allocated indirect costs. Sources of \$26,526 are from service charges. Fund Balance of \$10,220 is being used to support ongoing operations. It has been the department's practice that when available Fund Balance exceeds its 25% reserve threshold, as is the case with this fund, it will use Fund Balance for operations. However, once reserves have been brought within the 25% reserve threshold, the department will review operations in an effort to make adjustments to expenses and/or revenue in order to eliminate reliance on Fund Balance.

CSA 70 R-9 Rim Forest includes \$16,675 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$8,953 are from service charges. Fund Balance of \$7,722 is being used to support ongoing operations. The department is reviewing operations in an effort to make adjustments to expenses and/or revenue in order to eliminate reliance on Fund Balance.

CSA 70 R-12 Baldwin Lake includes \$19,040 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$11,656 are from service charges. Fund Balance of \$7,384 is being used to support ongoing operations. It has been the department's practice that when available Fund Balance exceeds its 25% reserve threshold, as is the case with this fund, it will use Fund Balance for operations. However, once reserves have been brought within the 25% reserve threshold, the department will review operations in an effort to make adjustments to expenses and/or revenue in order to eliminate reliance on Fund Balance.

CSA 70 R-13 Lake Arrowhead North Shore includes \$21,512 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$9,015 are from service charges. Fund Balance of \$12,497 is being used to support ongoing operations. It has been the department's practice that when available Fund Balance exceeds its 25% reserve threshold, as is the case with this fund, it will use Fund Balance for operations. However, once reserves have been brought within the 25% reserve threshold, the department will review operations in an effort to make adjustments to expenses and/or revenue in order to eliminate reliance on Fund Balance.



CSA 70 R-15 Landers includes \$94,389 in Requirements to fund road maintenance and transfers for allocated indirect costs. Sources of \$70,825 are from service charges. Fund Balance of \$23,564 is being used to support ongoing operations. The department is reviewing operations in an effort to make adjustments to expenses and/or revenue in order to eliminate reliance on Fund Balance.

CSA 70 R-16 Running Springs includes \$26,692 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$15,075 are from special taxes. Fund Balance of \$11,617 is being used to support ongoing operations. It has been the department's practice that when available Fund Balance exceeds its 25% reserve threshold, as is the case with this fund, it will use Fund Balance for operations. However, once reserves have been brought within the 25% reserve threshold, the department will review operations in an effort to make adjustments to expenses and/or revenue in order to eliminate reliance on Fund Balance.

CSA 70 R-19 Copper Mountain includes \$41,290 in Requirements to fund road maintenance and transfers for allocated indirect costs. Sources of \$44,735 are from service charges. Contribution to Fund Balance of \$3,445 will support future operations. The department is reviewing operations in an effort to make adjustments to expenses and/or revenue in order to eliminate Fund Balance in excess of the reserve threshold.

CSA 70 R-20 Flamingo Heights includes \$22,912 in Requirements to fund road maintenance and transfers for allocated indirect costs. Sources of \$11,900 are from service charges. Fund Balance of \$11,012 is being used to support ongoing operations. The department is reviewing operations in an effort to make adjustments to expenses and/or revenue in order to eliminate reliance on Fund Balance.

CSA 70 R-21 Mountain View includes \$3,505 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$3,335 are from service charges. Fund Balance of \$170 is being used to support ongoing operations. The department is reviewing operations in an effort to make adjustments to expenses and/or revenue in order to eliminate reliance on Fund Balance.

CSA 70 R-22 Twin Peaks includes \$29,269 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$18,925 are from service charges and special taxes. Fund Balance of \$10,344 is being used to support ongoing operations. It has been the department's practice that when available Fund Balance exceeds its 25% reserve threshold, as is the case with this fund, it will use Fund Balance for operations. However, once reserves have been brought within the 25% reserve threshold, the department will review operations in an effort to make adjustments to expenses and/or revenue in order to eliminate reliance on Fund Balance.

CSA 70 R-23 Mile High Park includes \$29,982 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$16,770 are from service charges. Fund Balance of \$13,212 is being used to support ongoing operations. It has been the department's practice that when available Fund Balance exceeds its 25% reserve threshold, as is the case with this fund, it will use Fund Balance for operations. However, once reserves have been brought within the 25% reserve threshold, the department will review operations in an effort to make adjustments to expenses and/or revenue in order to eliminate reliance on Fund Balance.

CSA 70 R-25 Lucerne Valley includes \$3,032 in Requirements to fund road maintenance and transfers for allocated indirect costs. Sources of \$2,797 are from service charges. Fund Balance of \$235 is being used to support ongoing operations. The department is reviewing operations in an effort to make adjustments to expenses and/or revenue in order to eliminate reliance on Fund Balance.

CSA 70 R-26 Yucca Mesa includes \$15,438 in Requirements to Fund road maintenance, grading services and transfers for allocated indirect costs. Sources of \$6,947 are from service charges. Fund Balance of \$8,491 is being used to support ongoing operations. It has been the department's practice that when available Fund Balance exceeds its 25% reserve threshold, as is the case with this fund, it will use Fund Balance for operations. However, once reserves have been brought within the 25% reserve threshold, the department will review



operations in an effort to make adjustments to expenses and/or revenue in order to eliminate reliance on Fund Balance.

CSA 70 R-29 Yucca Mesa includes \$13,543 in Requirements to fund road maintenance, grading services and transfers for allocated indirect costs. Sources of \$7,512 are from service charges. Fund Balance of \$6,031 is being used to support ongoing operations. The department is reviewing operations in an effort to make adjustments to expenses and/or revenue in order to eliminate reliance on Fund Balance.

CSA 70 R-30 Verdemont includes \$4,678 in Requirements to fund road maintenance, grading services and transfers for allocated indirect costs. Sources of \$2,693 are from service charges. Fund Balance of \$1,985 is being used to support ongoing operations. The department is reviewing operations in an effort to make adjustments to expenses and/or revenue in order to eliminate reliance on Fund Balance.

CSA 70 R-31 Lytle Creek includes \$5,607 in Requirements to fund road maintenance, grading services and transfers for allocated indirect costs. Sources of \$5,122 are from service charges. Fund Balance of \$485 is being used to support ongoing operations. The department is reviewing operations in an effort to make adjustments to expenses and/or revenue in order to eliminate reliance on Fund Balance.

CSA 70 R-33 Big Bear City includes \$14,229 in Requirements to fund road maintenance and snow removal and transfers for allocated indirect costs. Sources of \$11,006 are from service charges. Fund Balance of \$3,223 is being used to support ongoing operations. It has been the department's practice that when available Fund Balance exceeds its 25% reserve threshold, as is the case with this fund, it will use Fund Balance for operations. However, once reserves have been brought within the 25% reserve threshold, the department will review operations in an effort to make adjustments to expenses and/or revenue in order to eliminate reliance on Fund Balance.

CSA 70 R-34 Big Bear includes \$7,627 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$2,451 are from service charges. Fund Balance of \$5,176 is being used to support ongoing operations. The department is reviewing operations in an effort to make adjustments to expenses and/or revenue in order to eliminate reliance on Fund Balance.

CSA 70 R-35 Cedar Glen includes \$3,960 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$2,261 are from service charges. Fund Balance of \$1,699 is being used to support ongoing operations. The department is reviewing operations in an effort to make adjustments to expenses and/or revenue in order to eliminate reliance on Fund Balance.

CSA 70 R-36 Pan Springs includes \$10,414 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$9,986 are from service charges. Fund Balance of \$428 is being used to support ongoing operations. It has been the department's practice that when available Fund Balance exceeds its 25% reserve threshold, as is the case with this fund, it will use Fund Balance for operations. However, once reserves have been brought within the 25% reserve threshold, the department will review operations in an effort to make adjustments to expenses and/or revenue in order to eliminate reliance on Fund Balance.

CSA 70 R-39 Highland Estates includes \$59,152 in Requirements to fund road maintenance, debt service for a CSA Revolving Loan and transfers for allocated indirect costs. Sources of \$72,279 are from service charges and residual equity transfers in. Contribution to Fund Balance of \$13,127 will support future operations. The department is reviewing operations in an effort to make adjustments to expenses and/or revenue in order to eliminate Fund Balance in excess of the reserve threshold.

CSA 70 R-40 Upper No. Bay, Lake Arrowhead includes \$81,729 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$18,253 are from special taxes. Fund Balance of \$63,476 is being used to support ongoing operations. The department is reviewing operations in an effort to make adjustments to expenses and/or revenue in order to eliminate reliance on Fund Balance.



CSA 70 R-41 Quail Summit includes \$26,138 in Requirements to fund road maintenance, streetlights and transfers for allocated indirect costs. Sources of \$8,575 are from service charges. Fund Balance of \$17,563 is being used to support ongoing operations. The department is reviewing operations in an effort to make adjustments to expenses and/or revenue in order to eliminate reliance on Fund Balance.

CSA 70 R-42 Windy Pass includes \$21,911 in Requirements to fund road maintenance, paving services and transfers for allocated indirect costs. Sources of \$42,593 are from special taxes. Contribution to Fund Balance of \$20,682 will support future operations. The department is reviewing operations in an effort to make adjustments to expenses and/or revenue in order to eliminate Fund Balance in excess of the reserve threshold.

CSA 70 R-44 Saw Pit Canyon includes \$12,920 in Requirements to fund road maintenance and transfers for allocated indirect costs. Sources of \$11,047 are from special taxes. Fund Balance of \$1,873 is being used to support ongoing operations. It has been the department's practice that when available Fund Balance exceeds its 25% reserve threshold, as is the case with this fund, it will use Fund Balance for operations. However, once reserves have been brought within the 25% reserve threshold, the department will review operations in an effort to make adjustments to expenses and/or revenue in order to eliminate reliance on Fund Balance.

CSA 70 R-45 Erwin Lake South includes \$16,786 in Requirements to fund road maintenance and transfers for allocated indirect costs. Sources of \$10,593 are from service charges. Fund Balance of \$6,193 is being used to support ongoing operations. It has been the department's practice that when available Fund Balance exceeds its 25% reserve threshold, as is the case with this fund, it will use Fund Balance for operations. However, once reserves have been brought within the 25% reserve threshold, the department will review operations in an effort to make adjustments to expenses and/or revenue in order to eliminate reliance on Fund Balance.

CSA 70 R-46 South Fairway Drive includes \$7,469 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$6,335 are from service charges. Fund Balance of \$1,134 is being used to support ongoing operations. It has been the department's practice that when available Fund Balance exceeds its 25% reserve threshold, as is the case with this fund, it will use Fund Balance for operations. However, once reserves have been brought within the 25% reserve threshold, the department will review operations in an effort to make adjustments to expenses and/or revenue in order to eliminate reliance on Fund Balance.

CSA70 R-47 Rocky Point includes \$22,903 in Requirements to fund road maintenance and transfers for allocated indirect costs. Sources of \$160,425 are from service charges. Contribution to Fund Balance of \$137,552 will support future operations. The department is reviewing operations in an effort to make adjustments to expenses and/or revenue in order to eliminate Fund Balance in excess of the reserve threshold.

CSA 79 R-1 Green Valley Lake includes \$22,177 in Requirements to fund road maintenance, snow removal services and transfers for allocated indirect costs. Sources of \$25,531 are from special taxes. Contribution to Fund Balance of \$3,354 will support future operations. The department is reviewing operations in an effort to make adjustments to expenses and/or revenue in order to eliminate Fund Balance in excess of the reserve threshold.

BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements are increasing by \$248,921. This is primarily due to an increase in Operating Transfers Out to fund a road paving project in CSA 59 (Deer Lodge Park), as well as increased costs for road maintenance and an increase in administrative overhead charges. Sources are decreasing by \$251,122 primarily due to one-time revenue received in the prior year for an equipment purchase.



ANALYSIS OF FUND BALANCE

Thirty-four road districts will use a total of \$754,771 of Fund Balance to support ongoing costs. It has been the department's practice that when available Fund Balance exceeds the 25% reserve threshold, it will use Fund Balance for operations. However, once reserves have been brought within the 25% reserve threshold, the department will review operations in an effort to make adjustments to expenses and/or revenue in order to eliminate reliance on Fund Balance for ongoing operations.

Seven road districts will contribute a total of \$226,428 to Fund Balance. Fund Balance may be allowed to build up over the 25% reserve threshold to fund significant, one-time expenditures. However, the department is reviewing operations in an effort to make adjustments to expenses and/or revenue in order to generally eliminate Fund Balance in excess of the reserve threshold. The majority of the increase in departmental Fund Balance in prior years is a result of inflationary increases exceeding current year expenditures.

2016-17 POSITION SUMMARY*

Division	2015-16				2016-17		
	Modified Staffing	Adds	Deletes	Re-Orgs	Recommended	Limited	Regular
Regional Operations	2	0	-1	0	1	0	1
Total	2	0	-1	0	1	0	1

*Detailed classification listing available in Appendix D.

STAFFING CHANGES AND OPERATIONAL IMPACT

Staffing Expenses of \$70,466 fund one budgeted regular position. The budget includes a decrease of one position. The BG PSE-Equipment Operator limited-term position (vacant) is no longer needed.

