

**Special Districts Department
Responses Dated November 16, 2012
and March 3, 2011**

Attachment 4

INTEROFFICE MEMO



DATE: November 16, 2012

PHONE: 387-5967

FROM: JEFFREY O. RIGNEY, Director
Special Districts Department

MAIL CODE: 0450

TO: KATHLEEN ROLLINGS-MCDONALD, Executive Director
LAFCo

SUBJECT: MOUNTAIN ROAD DISTRICT STUDY

Per our recent conversation, attached is the information for LAFCo so that you can finalize your study on the Mountain Road Districts. We have been told that the information that is the most critical is the results of elections within CSA 59 and CSA 68 to approve special taxes so that revenues will be sufficient to provide services in these areas. This makes sense as the LAFCo recommendation is a reorganization that centers on CSA 68 becoming the "parent" district for the other road CSAs and zones. If CSA 68 was not financially solvent or was in fact dissolved, the LAFCo recommendation would have to be modified.

As mentioned, if the elections are not successful, the CSAs may have to be dissolved as they will not have the revenues required to perform the services they were formed to provide. The CSA 59 election was conducted and an annual special tax in the amount of \$225 per parcel was approved increasing the annual revenue by \$138,000. The election for CSA 68 was conducted but due to an error, the election was voided. Since then, the procedures for these types of elections have been reviewed with counsel and the Registrar of Voters, and a procedure has been established for future elections. The election for CSA 68 is now being put together and it is estimated that the election will be conducted in January of 2013, with the results being known in late February of 2013.

However, the results of the election for CSA 68 will not alter the Department's disagreement with the LAFCo recommendation. Since 2010, the Special Districts Department has been providing information and commenting on the LAFCo recommendation to reorganize the mountain road districts by expanding County Service Area 68 and making the other road CSAs and zones, zones of CSA 68. The Department has responded to the LAFCo reports as well as attended meetings with LAFCo staff. In all cases, the Department's response has been that the LAFCo recommendation does not benefit the districts or the people they serve and as the managing department for the districts, our recommendation is to leave the districts' organization as they are. We believe that it is better for us to continue working with the individual CSA or zone to address their specific issues. Therefore, we believe that this matter can be concluded without waiting for the results of the CSA 68 election.

As always, we appreciate the LAFCo review, as it does provide the opportunity to review practices and make changes as appropriate.

Attachments

cc: Gregory C. Devereaux, Chief Executive Officer, County Administrative Office
Chad Mayes, Chief of Staff, Second District, Board of Supervisors
Michael Wildes, Principal Budget Officer, Special Districts
Pamela Vandervoort, Regional Manager, Special Districts

INTEROFFICE MEMO



DATE: November 14, 2012
FROM: **JEFFREY O. RIGNEY**, Director
Special Districts Department
TO: **KATHLEEN ROLLINGS-McDONALD**
Executive Director
Local Agency Formation Commission

PHONE: 387-5967

MAIL CODE: 0450

SUBJECT: Audit Fees for Mountain Road Districts and CSA 70 D-1

Attached are the FY 2013 audit charges for the mountain road districts and CSA 70 D-1. The current charges reflect higher cost for the 3 districts that have the most activity. For next year we have been told that there is a new auditing firm and the cost are estimated to be 20% lower.

We did not include audit charges in the overall overhead spread as it did not appropriately reflect the true cost for this service to the individual districts.

LAFCO Mountain Roads Audit Analysis

Fund	Name	Direct Audit Charge Currently 2013
RCA	CSA70 R-23 Mile High Park	857
RCM	CSA70 R-34 Big Bear Rd.	857
RCN	CSA70 R-33 Big Bear City	857
RCP	CSA79 R-1 Green Valley Lk	857
RCQ	CSA70 R-35 Cedar Glen	857
RCR	CSA70 R-36 Pan Springs	857
RGW	CSA70 R-40 Upper N. Bay Lk Arrowhead	857
SFY	CSA18 Cedar Pines	1,713
SKJ	CSA59 Deer Lodge Park	857
SKP	CSA68 Valley of the Moon	857
SKS	CSA69 Lk Arrowhead	857
SLA	CSA70-D1 Lk Arrowhead	2,142
SMA	CSA70 R-2 Twin Peaks	857
SMD	CSA70 R-3 Erwin Lk.	857
SMG	CSA70 R-4 Cedar Glen	857
SMO	CSA70 R-45 Erwin Lake	857
SMP	CSA70 R-5 Sugarloaf	2,142
SMS	CSA70 R-7 Lk Arrowhead	857
SNG	CSA70 R-9 Rim Forest	857
SNM	CSA70 R-21 Mountain View	857
SOA	CSA70 R-12 Baldwin Lk	857
SOB	CSA70 R-22 Twin Peaks	857
SOE	CSA70 R-13 Lk Arrowhead N	857
SOJ	CSA70 R-16 Running Springs	857
SYT	CSA70 R-44 Saw Pit Canyon	857
SYX	CSA70 R-46 S. Fairway Dr.	857
		25,708

AUDITOR-CONTROLLER/ TREASURER/TAX COLLECTOR



COUNTY OF SAN BERNARDINO

- 222 West Hospitality Lane, Fourth Floor
San Bernardino, CA 92415-0018 • (909) 387-8322 • Fax (909) 386-8830
- 172 West Third Street, First Floor
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LARRY WALKER
Auditor-Controller/
Treasurer/Tax Collector

January 30, 2012

RECEIVED
JAN 31 2012

LAFCO
San Bernardino County

Kathleen Rollings-McDonald, Executive Officer
Local Agency Formation Commission
215 North D Street, Suite 204
San Bernardino, CA 92415-0490

Subject: Re: Audit Fees and County Service Areas' Consolidation

Dear Ms. Rollings-McDonald:

Please accept our sincere apology for the delayed response, which is the result of an internal processing error. This office will continue to meet its obligations under California Government Code section 26909 and to provide special assessment accountability using the most economical means available to the County. Currently, that method is one audit contract awarded through the RFP process for most of the board governed special districts. No change in that methodology is anticipated at this time. In regards to the billing of audit fees, it is our understanding that Special Districts is revising their methodology to better reflect the audit services provided. Please find the text of our draft September 23, 2011 response below.

At our September 8, 2011 meeting, we agreed to reissue our letter of August 30, 2011 based upon additional clarifying information regarding the proposed consolidation of the mountain region's County Service Areas and Improvement Zones (CSA) on audit fees. Specifically, the proposed consolidation relates only to road services in the mountain region. Consolidating the road districts and improvement zones (CSA-Roads) is unlikely to reduce the aggregated audit fees and may increase the total audit fees.

We continue to recommend the implementation of a more rational audit billing method. Both Special Districts and your Commission have expressed concern that similarly sized districts have been charged significantly different audit fees. To alleviate that concern, a lump sum billing from the external audit firm could be requested. Special Districts could then allocate the fees to each CSA based on an equitable methodology based on administrative costs or some other mutually agreeable base that reflects the related activity.

Ltr/ Audit Fees and County Service Areas' Consolidation

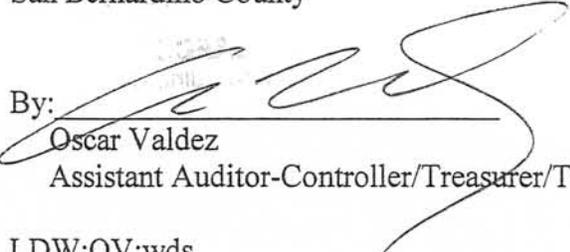
January 30, 2012

Page 2

If you have any questions or concerns, please contact me at 909-386-8818.

Sincerely,

Larry Walker
Auditor-Controller/Treasurer/Tax Collector
San Bernardino County

By: 

Oscar Valdez

Assistant Auditor-Controller/Treasurer/Tax Collector

LDW:OV:wds

cc: Randy Booker, Special Districts

INTEROFFICE MEMO

DATE November 9, 2012

PHONE (909) 387-5938



County of San Bernardino
Special Districts Department

FROM Michael Wildes,
Principal Budget Officer
TO Jeff Rigney,
Director, Special Districts

SUBJECT LAFCO Response on Indirect Costs Allocation (Admin Spread)

Part of the total operating costs for districts and zones is the indirect cost for administrative salaries/benefits and services/supplies. CSA 70 Countywide, fund SKV-105, provides for the administrative and management needs for these entities. These include, but are not limited to, fiscal services, payment documents, purchasing activities, secretarial and clerical, legal and management, contract administration, budget preparation and tracking, reporting requirements, Board Agenda Items, insurance costs, vehicle/equipment costs, information systems, telephone and communications costs, County services such as County Administrative Office costs, Auditor/Controller services, and other costs. In addition, there is an Assistant Regional Manager for Roads whose salary/benefits is allocated strictly to the road districts/zones. Therefore, there should be an equitable method for distributing the recovery of these costs to the districts and zones.

The first assumption is that the more activity that exists within a district/zone, the greater is the drain on administrative resources. This activity could be reflected and captured by two related methods. Firstly, would be that the number of transactions within a district would reflect the activity, thus, administrative costs. This was done by obtaining the total number of transactions for all districts/zones in aggregate, then calculating the percent of each district's transactions in relation to the total.

Secondly, would be by using the total dollar amount of appropriations for each district, minus nuances such as loan payments, transfers out to capital improvement projects, etc., in relation to the total appropriations for all districts/zones.

The next step in an effort to attain an equitable method of allocation and to again smooth out any abnormal elements in this calculation, is to use the average percent of the two methods above.

An example would be for CSA 70 R-5 Sugarloaf (Dept 240). The number of transactions for this entity is 79. The total number of transactions for all road districts/zones is 33,908. R-5's ratio is .00233. R-5's appropriations are \$146,844. Appropriations for all districts are \$10,907,392. This gives a ratio of .0135. The average of the two methods would be .0079. for a resultant \$28,806 in Salaries/Benefits and Services/Supplies indirect costs allocation.

Please see attachments for calculations for all Special Districts.

Fund	Org	Name	Group	FY13 Total Admin Approp	FY13 Total Admin Transact	FY13 Total Admin Average
CXI		306 CFD 2006-1 Lytle Creek-Db	General	64	3,987	2,026
EIB		570 CSA70-DB2 Big Bear	General	428	1,300	864
EJA		487 CSA70HL-Havasu Lk. Refuse	General	13,589	5,027	9,308
SIS		300 CSA40 Elephant Mtn	General	78,574	56,340	67,457
SLA		130 CSA70-D1 Lk Arrowhead	General	73,479	32,504	52,991
SLB		131 CSA70-DB1 Bloomington	General	4,099	5,114	4,606
SLD		330 CSA70-TV-2 Morongo Valley	General	36,251	15,862	26,056
SLE		331 CSA70-TV-5 Mesa	General	33,307	12,395	22,851
SLF		332 CSA70-TV-4 Wonder Valley	General	276	5,374	2,825
SOH		547 CSA120 N. Etiwanda(VFG)	General	1,158	3,727	2,443
RCZ		487 CSA70 P14 Mentone	Parks	9,949	4,681	7,315
RGT		208 CSA70 P10-Mentone	Parks	11,051	7,628	9,339
RWZ		565 CSA70 P16-Eagle Crest	Parks	2,477	5,114	3,796
SGD		200 CSA20-Joshua Tree	Parks	172,658	180,824	176,741
SGG		245 CSA29 Lucerne Valley	Parks	58,418	71,539	64,978
SIV		310 CSA42-Oro Grande	Parks	8,520	23,403	15,961
SKD		380 CSA56-Wrightwood	Parks	61,258	50,175	55,717
SKM		415 CSA63-Oak Glen/Yucaipa	Parks	9,003	34,757	21,880
SLL		132 CSA70 P12-Montclair	Parks	3,727	5,721	4,724
SLT		335 CSA70 W Hinkley	Parks	5,217	10,283	7,750
SLU		204 CSA70 P13 El Rancho Verde	Parks	16,879	6,154	11,517
SMK		214 CSA70 P 8-Fontana	Parks	1,284	2,080	1,682
SOZ		495 CSA82 Searles Valley	Parks	4,128	3,554	3,841
SSA		620 Big Bear Valley	Parks	251,036	235,212	243,124
SSD		625 Bloomington Park	Parks	71,162	82,602	76,882
SSF		620 Moonridge Animal Park	Parks	35,006	80,510	57,758
SYP		212 CSA70 P 8 El Mirage	Parks	10,311	11,960	11,135
SYR		205 CSA70 M Wonder Valley	Parks	4,394	26,176	15,285
RCA		531 CSA70 R-23 Mile High Park	Roads	6,429	4,980	5,705
RCB		532 CSA70 R-29 Yucca Mesa	Roads	1,206	5,212	3,209
RCC		533 CSA70 R-30 Verdemont	Roads	500	2,200	1,350
RCE		534 CSA70 R-31 Lytle Creek	Roads	420	3,590	2,005
RCK		527 CSA70 R-39 Highland Estates-Phelan	Roads	5,173	5,559	5,366
RCM		538 CSA70 R-34 Big Bear Rd.	Roads	451	2,316	1,384
RCN		537 CSA70 R-33 Big Bear City	Roads	419	3,706	2,063
RCP		485 CSA79 R-1 Green Valley Lk	Roads	1,996	3,590	2,793
RCQ		539 CSA70 R-35 Cedar Glen	Roads	407	2,316	1,361
RCR		541 CSA70 R-36 Pan Springs	Roads	500	2,895	1,698
RGW		553 CSA70 R-40 Upper N. Bay Lk Arrowhead	Roads	1,040	3,938	2,489
RGY		557 CSA70 R-41 Quail Summit	Roads	1,693	4,169	2,931
RHL		559 CSA70 R-42 Windy Pass	Roads	3,586	4,517	4,051
SFY		190 CSA18 Cedar Pines	Roads	55,632	48,757	52,195
SKJ		395 CSA59 Deer Lodge Park	Roads	7,439	15,982	11,711
SKP		440 CSA68 Valley of the Moon	Roads	22,275	17,372	19,823
SKS		445 CSA69 Lk Arrowhead	Roads	33,442	20,151	26,797
SLG		155 CSA70 G Wrightwood	Roads	41,749	20,035	30,892
SLP		180 CSA70 M Wonder Valley	Roads	8,653	21,541	15,097
SMA		225 CSA70 R-2 Twin Peaks	Roads	7,829	17,719	12,774

SMD	230 CSA70 R-3 Erwin Lk.	Roads	15,372	18,414	16,893
SMG	235 CSA70 R-4 Cedar Glen	Roads	423	2,548	1,485
SMO	584 CSA70 R-45 Erwin Lake	Roads	1,005	3,706	2,356
SMP	240 CSA70 R-5 Sugarloaf	Roads	48,464	9,149	28,807
SMS	465 CSA70 R-7 Lk Arrowhead	Roads	244	2,664	1,454
SMY	255 CSA70 R-8 Riverside Terrace	Roads	803	4,053	2,428
SNA	470 CSA70 R-19 Copper Mtn	Roads	11,732	8,454	10,083
SNG	260 CSA70 R-9 Rim Forest	Roads	1,201	3,938	2,569
SNM	480 CSA70 R-21 Mountain View	Roads	354	3,938	2,146
SNS	410 CSA70 R-20 Flamingo Heights	Roads	2,471	6,022	4,246
SOA	270 CSA70 R-12 Baldwin Lk	Roads	1,425	3,590	2,508
SOB	543 CSA70 R-22 Twin Peaks	Roads	4,819	4,748	4,784
SOC	544 CSA70 R-25 Lucerne Valley	Roads	178	2,200	1,189
SOD	542 CSA70 R-26 Yucca Mesa	Roads	1,228	5,875	3,451
SOE	275 CSA70 R-13 Lk Arrowhead N	Roads	3,037	4,401	3,719
SOG	280 CSA70 R-15 Landers	Roads	24,943	23,510	24,226
SOJ	285 CSA70 R-16 Running Springs	Roads	5,207	3,590	4,398
SYT	562 CSA70 R-44 Saw Pit Canyon	Roads	5,692	3,359	4,525
SYX	566 CSA70 R-46 S. Fairway Dr.	Roads	2,114	6,138	4,126
EAP	310 CSA42 Oro Grande	Sanitation	115,724	128,910	122,317
EBA	365 CSA53B Fawnskin	Sanitation	412,580	379,588	396,084
EBM	420 CSA64 Spring Valley Lk	Sanitation	1,163,508	603,841	883,674
ECP	305 CSA70 S-3 Lytle Creek	Sanitation	118,373	301,028	209,700
ECR	315 CSA70 S-7 Lenwood	Sanitation	12,699	16,783	14,741
EFA	490 CSA70 SP-2 High Country	Sanitation	140,340	222,825	181,583
EFP	485 CSA79 Green Valley Lk	Sanitation	613,226	381,730	497,478
EFY	495 CSA82 Searles Valley	Sanitation	102,799	301,028	201,913
ELH	306 CSA70 GH Glen Helen/Lytle Creek North	Sanitation	213,198	424,938	319,068
RWX	306 CSA70 GH Glen Helen	Streetlighti	10,579	4,160	7,370
SGJ	250 CSA30 Red Mountain	Streetlighti	692	11,181	5,936
SJP	365 CSA53A Big Bear	Streetlighti	1,149	10,835	5,992
SJV	370 CSA54 Crest Forest	Streetlighti	6,219	10,661	8,440
SMC	202 CSA70 SL-4 Bloomington	Streetlighti	372	2,514	1,443
SMJ	210 CSA70 SL-5 Muscoy	Streetlighti	7,246	5,027	6,137
SOP	460 CSA73 Arrowbear Lk	Streetlighti	801	10,401	5,601
SQV	575 CSA70 SL-1 Countywide	Streetlighti	143,064	42,298	92,681
SQW	103 CSA70 EV-1 Citrus Plaza	Streetlighti	6,449	4,074	5,261
SQX	577 CSA70 SL-2 Chino	Streetlighti	446	2,774	1,610
SQZ	578 CSA70 SL-3 Mentone	Streetlighti	618	2,947	1,783
EAS	310 CSA42 Oro Grande	Water	158,893	195,686	177,289
EBY	135 CSA70 F Morongo Valley	Water	52,147	210,326	131,237
ECA	165 CSA70 J Oak Hills	Water	1,353,508	814,524	1,084,016
ECB	420 CSA64 Spring Valley Lk	Water	1,117,694	792,027	954,861
ECS	345 CSA70 W1 Landers	Water	173,195	443,864	308,530
ECY	350 CSA70 W3 Hacienda	Water	76,174	256,391	166,283
EDD	360 CSA70 W4 Pioneertown	Water	32,487	159,977	96,232
ELL	563 CSA70 CG Cedar Glen	Water	70,512	356,734	213,623

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SYX		566 CSA70 R-46 S. Fairway Dr.	Roads	2,114	6,138	4,126
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EBA		365 CSA53B Fawnskin	Sanitation	412,580	379,588	396,084
EBM		420 CSA64 Spring Valley Lk	Sanitation	1,163,508	603,841	883,674
ECP		305 CSA70 S-3 Lytle Creek	Sanitation	118,373	301,028	209,700
ECR		315 CSA70 S-7 Lenwood	Sanitation	12,699	16,783	14,741
EFA		490 CSA70 SP-2 High Country	Sanitation	140,340	222,825	181,583
EFP		485 CSA79 Green Valley Lk	Sanitation	613,226	381,730	497,478
EFY		495 CSA82 Searles Valley	Sanitation	102,799	301,028	201,913
ELH		306 CSA70 GH Glen Helen/Lytle Creek North	Sanitation	213,198	424,938	319,068
RWX		306 CSA70 GH Glen Helen	Streetlighti	10,579	4,160	7,370
SGJ		250 CSA30 Red Mountain	Streetlighti	692	11,181	5,936
SJP		365 CSA53A Big Bear	Streetlighti	1,149	10,835	5,992
SJV		370 CSA54 Crest Forest	Streetlighti	6,219	10,661	8,440
SMC		202 CSA70 SL-4 Bloomington	Streetlighti	372	2,514	1,443
SMJ		210 CSA70 SL-5 Muscoy	Streetlighti	7,246	5,027	6,137
SOP		460 CSA73 Arrowbear Lk	Streetlighti	801	10,401	5,601
SQV		575 CSA70 SL-1 Countywide	Streetlighti	143,064	42,298	92,681
SQW		103 CSA70 EV-1 Citrus Plaza	Streetlighti	6,449	4,074	5,261
SQX		577 CSA70 SL-2 Chino	Streetlighti	446	2,774	1,610
SQZ		578 CSA70 SL-3 Mentone	Streetlighti	618	2,947	1,783
EAS		310 CSA42 Oro Grande	Water	158,893	195,686	177,289
EBY		135 CSA70 F Morongo Valley	Water	52,147	210,326	131,237
ECA		165 CSA70 J Oak Hills	Water	1,353,508	814,524	1,084,016
ECB		420 CSA64 Spring Valley Lk	Water	1,117,694	792,027	954,861
ECS		345 CSA70 W1 Landers	Water	173,195	443,864	308,530
ECY		350 CSA70 W3 Hacienda	Water	76,174	256,391	166,283
EDD		360 CSA70 W4 Pioneertown	Water	32,487	159,977	96,232
ELL		563 CSA70 CG Cedar Glen	Water	70,512	356,734	213,623

$$\left(\frac{A + B}{2} \right) + \left(\frac{C + D}{2} \right) = \text{District Fund Allocation}$$

A = Salaries & Benefits allocation for district in relation to total appropriations

B = Salaries & Benefits transactions for district in relation to total transactions

C = Services & Supplies allocation for district in relation to total appropriations

D = Services & Supplies transactions for district in relation to total transactions

SMP Example

$$\left(\frac{37,894 + 7,161}{2} \right) + \left(\frac{10,570 + 1,988}{2} \right) = \text{SMP Allocation}$$

$$22,527 + 6,279 = \boxed{\$28,806}$$

A = Salaries & Benefits allocation for district in relation to total appropriations

Org 100 + Org 120 + Org 180 + Bradford = **District Fund Allocation**

15,115 + 3,744 + 7,148 + 11,888 = **SMP Fund Allocation**

Org 100 = Total allocation x SDD Admin for Budget, Fiscal, Admin

$$= \left(\frac{\text{District approp}}{\text{Total approp}} \right) \times \text{SDD Admin for Budget, Fiscal, Admin}$$

$$15,115 = \left(\frac{146,844}{10,907,392} \right) \times 1,122,704 \quad \boxed{15,115} = 0.01346 \times 1,122,704$$

Org 120 = Total allocation x SDD Admin for IT $\boxed{3,744} = 0.01346 \times 278,096$

Org 180 = Ops allocation x SDD Admin for Tim & Pam

$$= \left(\frac{\text{District approp}}{\text{Ops total for approp (no water \& san)}} \right) \times \text{SDD Admin for Tim \& Pam}$$

$$7,148 = \left(\frac{146,844}{5,451,502} \right) \times 265,353 \quad \boxed{7,148} = 0.02693 \times 265,353$$

Bradford 5010 = Bradford Allocation x SDD Admin for Bradford

$$= \left(\frac{\text{District approp}}{\text{Road total for approp}} \right) \times \text{SDD Admin for Bradford}$$

$$11,888 = \frac{146,844}{1,520,911} \times 123,127 \quad \boxed{11,888} = 0.09655 \times 123,127$$

REPEAT METHODOLOGY FOR B, C, & D

INTEROFFICE MEMO



DATE: November 8, 2012

PHONE: 387-5940

FROM: Pamela Vandervoort, Regional Manager

MAIL CODE: 0450

TO: Jeffrey O. Rigney, Director

SUBJECT: Procedures for Forming a Zone in an Inhabited Area

FORMING A ZONE IN AN INHABITED AREA

I. Initiate Formation of the Zone either by Resolution of the Board of Supervisors or by Petition of the Registered Voters.

A. Formation by Resolution of the Board of Supervisors (Government Code Section 25217(b).)

Conduct a Public Hearing for the Board of Supervisors to adopt a Resolution of Intention which includes:

- 1) That the Zone is being formed by Article 8.
- 2) Description of boundaries to be included in the zone
- 3) Reasons for forming the Zone
- 4) The authorized services and facilities or revenue requirements
- 5) Method it will be financed
- 6) Name and number of the Zone

B. Formation by Petition of Registered Voters (Government Code Section 25217(c).)

At least 10% of the Registered Voters sign a Petition of Intent to Form which includes:

- 1) That the Zone is being formed by Government Code 25217 (c).
- 2) Description of boundaries to be included in the zone
- 3) Reasons for forming the Zone
- 4) Different authorized services and facilities or additional revenues
- 5) Method it will be financed
- 6) Name and number of the Zone

- II The Clerk of the Board shall (Government Code Section 25217(d).):**
- 1) Publish the notice of hearing for Step 9 in a newspaper of general circulation within area of the zone.
 - 2) Mail the notice at least 20 days prior to date of the hearing to all property owners within the proposed zone.
 - 3) Mail the notice at least 20 days prior to the hearing to all cities and special districts or spheres in the zone.
 - 4) Post the notice in at least three public places in the zone.

III. The Board of Supervisors authorizes the special tax election (Government Code section 25215.2) or property charge mailed ballot proceeding (Government Code section 25215.5) to be conducted by the Registrar of Voters or private election firm.

See Attached Procedures for Imposing or Increasing a Property Related Charge or Procedures for Imposing a Special Tax.

IV. Ballots are mailed, returned and the results are tallied.

V. Conduct a public hearing adopting a Resolution forming the Zone; Resolution Adopting the Special Tax or Charge; if applicable the Auditor-Controller/Recorder to place the tax or charge on the tax roll.

The Board hears and considers any protests. If more than 50% of the voters who reside in the area filed written protests the formation must be terminated (25217.1). If majority protest does not exist, the Zone can be formed.

INTEROFFICE MEMO



DATE: November 8, 2012

PHONE: 387-5940

FROM: Pamela Vandervoort, Regional Manager

MAIL CODE: 0450

TO: Jeffrey O. Rigney, Director

SUBJECT: PROCEDURES FOR IMPOSING A SPECIAL TAX

Procedures for Imposing a Special Tax

- 1) Contact the Registrar of Voters (ROV) and obtain an election date.
- 2) Provide ROV with a map or list of parcels to be subject to the special tax election.
- 3) Provide a memo to the ROV requesting assistance with the special tax election. The memo should include:
 - Name of election
 - Election Date (Must be on a Tuesday)
 - Date Ballots are to be mailed (29 days prior to election date)
 - Date ballot information and ballot will be provided to the ROV
 - Date of election
- 4) Provide the ROV with the ballot and special tax information.
- 5) BOS approval to conduct Special Tax election on the consent calendar. Please note, this is not required by government code, election code or CA Constitution.
- 6) The ROV mails the ballots to the Registered Voter.
- 7) ROV certifies election results via Statement of Votes.

- 8) Conduct a Public Hearing for the Board of Supervisors to adopt a Resolution Adopting Special Tax (Government Code section 50077 (a)). The Resolution must include:
 - Type and rate of tax
 - Method of collection
 - Date of election

- 9) The special tax may be included in the Special Tax fee package for the following fiscal year if sufficient timing allows. If not, adopt a Resolution authorizing the Auditor-Controller/Recorder to place special tax on tax roll.

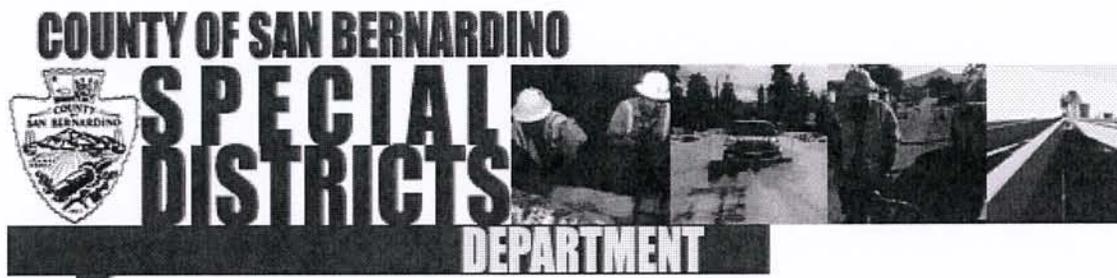
- 10) Auditor-Controller/Recorder places a GANN limit on the Special Tax.

Requirements for Imposing a Special Tax

Special Taxes may be imposed upon real property for the a specific purpose pursuant to California Constitution Article XIII A, Government Code 50075 and Government Code Section 25215.2.

The special tax shall not include any fee which does not exceed the reasonable cost of providing the service or regularity activity for any general revenue purpose. Gov't Code 50076.

Special tax may be conducted by mailed ballot Election Code 10502 (b).



Special Districts > Operations Division > Roads

ROADS

- Road District List
- Road Maintenance List
- Road Services
- Development Services
- Permits
- 2008 Snow Route Checklist
- 2010 Big Bear Lake Snow Removal Schedule
- 2010 Crestline Road District Snow Removal Schedule
- 2010 Lake Arrowhead Snow Removal Schedule
- 2010 Running Springs Snow Removal Schedule
- General Permit Conditions and Trench Specifications
- Slurry Seal Schedule July 2010 - Sugarloaf Road Closure Days



The Department of Public Works for the County of San Bernardino is responsible for maintaining over 3,000 miles of road within the County maintenance system. However, there is a program that brings together government and residents to provide a custom road maintenance program designed to provide only the level of service that is

desired by the residents. This is accomplished through the formation of a road maintenance district.

A road maintenance district is a Board of Supervisors-governed entity that provides specific services to the roads within a specified boundary established by the people in the area who request the road maintenance services. The level of service is determined by the needs and desires of the residents and what they are willing to pay on an annual basis. Unlike roads that are within the County Transportation Department's maintenance system, road maintenance districts do not receive any funds from gas tax revenue. All funding is generated from the parcels within the boundary of the area receiving benefit from the roads. In order to form a Road Improvement District please see the section on **road improvement district formations.**

Services that a district receives may include periodic road grading, snow plowing and road paving and on-going maintenance. The cost for providing services is placed on the property owners annual tax bill. In addition to the actual costs for services, Special Districts charges annual administration fees.

COUNTY OF SAN BERNARDINO



SPECIAL DISTRICTS



DEPARTMENT

Special Districts > Operations Division > Roads > Supervisorial District List

ROADS

1st District

- Wonder Valley (70M)
- Oak Springs (70G)
- Quail Summit (R-41)
- Highlands Estates(R-39)
- Windy Pass (R-42)

2nd District

- Valley of the Moon (CSA 68)
- Mile High Park (R-23)
- Lytle Creek (R-31)
- Strawberry Lodge (R-2)
- Cedarpines Park (CSA 18)
- Sawpit Canyon (R-44)

3rd District

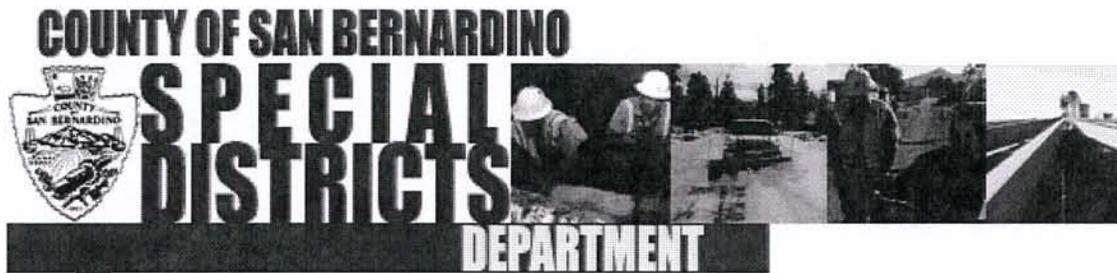
- Erwin Lake (R-3)
- Cedar Glen (R-4)
- Cedar Glen (R-35)
- Sugarloaf (R-5)
- Baldwin Lake (R-12)
- North Shore (R-13)
- Pan Springs (R-36)
- Green Valley Lake CSA 79 (R-1)
- Running Springs School House Road (R-16)
- Mountain View (R-21)
- Upper North Bay (R-40)
- Deer Lodge Park (CSA 59)
- Lake Arrowhead (CSA 69)
- Lake Arrowhead (R-7)
- Rim Forest (R-9)
- Landers (R-15)
- Copper Mountain (R-19)
- Flamingo Heights (R-20)
- Twin Peaks (R-22)
- Yucca Mesa (R-26)
- Yucca Mesa (R-29)
- Big Bear Road R-34
- Big Bear City (R-33)
- Erwin Lake South (R-45)

4th District

- Riverside Terrace Road (R-8)

5th District

- Verdemont (R-30)



Special Districts > Operations Division > Roads > Development Services

Road Maintenance Improvement Zone Formation Procedures

A road improvement zone is formed when a group of residents choose an area of the County to have improved or maintained roads. They must submit a request for an improvement zone to the Special Districts Department indicating 1) the type of services desired (grading, paving, snowplowing etc.); 2) the roads to be maintained; 3) a list of the parcels in the proposed area (if the information is available); and 4) a map of the proposed area. The Special Districts Department will provide the group with a cost estimate for the proposed project, the maximum cost per Assessor's Parcel Number and the funds required to conduct a feasibility study which must be paid in advance by the group. Additionally, a mailed ballot proceeding must be successful in order to place the charge on the property tax bill. A successful mailed ballot would consist of either 2/3 of the registered voters or a majority (50%+) of property owners returning yes ballots in favor of the proposed per parcel charge. Each step of the formation process is outlined below.

1) Proponents provide to the Special Districts Department:

- Petition from property owners requesting assistance from Special Districts
- Map of proposed boundaries
- Description of services or improvements desired
- Roads to be maintained, including length and width of road

2) Special Districts Department will then:

- Determine cost of services/improvements and request payment to process the formation. These costs include survey costs and project management costs.
- Map of proposed boundaries
- Description of services or improvements desired
- Roads to be maintained, including length and width of road

3a) If survey results are negative

- Inform proponents
- Take no further action

3b) If survey results are positive

- Inform proponents
- Determine if a mailed ballot proceeding will have a strong chance of passing
- Conduct a public hearing to form improvement zone and call for a mailed ballot proceeding for a service charge or special tax
- Conduct proceeding

4a) If mailed ballot proceeding fails

- Inform proponents
- Take no further action

4b) If mailed ballot proceeding passes

- Inform proponents
- At a public hearing, the Board of Supervisors recommends forming a district and imposing a special tax or service charge
- File all necessary papers and maps with County and State offices
- Auditor/Controller places the charge on the following year’s tax roll

The total time necessary to form an improvement zone is 5 months to 1 year depending on the complexity of the proposal and time of year the improvement zone is formed. The funds cannot be placed on the property tax bill unless the district is formed prior to the beginning of August each year.

The work within the newly formed road maintenance improvement zone will begin when property service charge/tax revenue is received – generally in December of each year.

Costs

Special Districts Deposit to be paid by the property owners*	\$1,000 in advance to conduct feasibility study and prepare cost estimates; \$250 additional if registered voter list required
Survey/Mailing Cost	\$1 per parcel
Mailed Ballot Proceeding Cost	varies
Environmental Fee	\$25 (more if road is not existing)
Maps & Legal Descriptions	Estimate is \$2,700 (a cost estimate may be obtained).
State Board of Equalization	varies based on acreage (minimum \$500- paid only if district is formed

A successful mailed ballot would consist of either 2/3 of the registered voters or a majority (50%+) of property owners returning yes ballots in favor of the proposed per parcel charge.

The work within the newly formed road maintenance improvement zone will begin when property service charge/tax revenue is received – generally in December of each year.

The deposit is required in order to proceed with the formation of the district. This deposit must cover the cost of conducting the survey and project management time to determine the cost and scope of project. If the survey indicates strong support for the project, the mailed ballot cost, environmental fee, maps & legal description as well as the State Board of Equalization fee may be repaid at the time the district is formed.

Please contact Pamela Vandervoort, Special Districts Department at (909) 387-6067 if you have any questions or require additional information.

Sample Petition

Road Permits for District Roads

Permits are required on all district roads in the following circumstances:

A new service for a utility is being connected ([click here for form](#)) *

A mainline for a utility is being extended ([click here for form](#)) *

An encroachment is being made onto a district road ([click here for form](#)). *

-The San Bernardino County General Permit and Trench Specifications must be followed whenever engaging in any of these activities. To view the trenching specifications, please [click here](#).

-There are application and inspection fees each time a permit is requested. To view the permit fees, please [click here](#).

To apply for a permit or if you have any questions, the permit coordinator for Special Districts is Pamela Vandervoort, Staff Analyst II. She can be reached at (909) 387-6067 or through email.

If you are a utility company you may qualify for an annual permit for new service connections. For further information, please contact Pamela Vandervoort at (909) 387-6067 or through email.

For additional requirements for franchise information, please contact through email.

*Requires Adobe Acrobat Reader



PROPERTY OWNER PETITION

I have read the Special Districts Improvement Zone Formation Procedures. I am interested in obtaining the project cost and the annual per parcel cost for the road improvement project for _____
_____Roads

1. Name: _____ Address: _____
Parcel No. _____ Phone No. _____
2. Name: _____ Address: _____
Parcel No. _____ Phone No. _____
3. Name: _____ Address: _____
Parcel No. _____ Phone No. _____
4. Name: _____ Address: _____
Parcel No. _____ Phone No. _____
5. Name: _____ Address: _____
Parcel No. _____ Phone No. _____
6. Name: _____ Address: _____
Parcel No. _____ Phone No. _____
7. Name: _____ Address: _____
Parcel No. _____ Phone No. _____
8. Name: _____ Address: _____
Parcel No. _____ Phone No. _____
9. Name: _____ Address: _____
Parcel No. _____ Phone No. _____
10. Name: _____ Address: _____
Parcel No. _____ Phone No. _____
11. Name: _____ Address: _____
Parcel No. _____ Phone No. _____
12. Name: _____ Address: _____
Parcel No. _____ Phone No. _____
13. Name: _____ Address: _____
Parcel No. _____ Phone No. _____
14. Name: _____ Address: _____
Parcel No. _____ Phone No. _____
15. Name: _____ Address: _____
Parcel No. _____ Phone No. _____

INTEROFFICE MEMO

RECEIVED

MAR 07 2011

LAFCO
San Bernardino County



DATE: March 3, 2011
FROM: Jeff Rigney, Director

PHONE: 387-6067

MAIL CODE: 0450

TO: Kathleen Rollings-McDonald,
Executive Officer

CC:

SUBJECT: Response to Mountain Region Road and Snow Removal Service Review Report

LAFCO RECOMMENDATION

Pursuant to your memo dated November 30, 2010, we have researched your recommendation for a one purpose road agency for the Mountain Region, more specifically to expand the CSA 68 Sphere of Influence to cover the Mountain Area from Crestline to Big Bear and maintain individual zones of CSA 68 for the existing mountain service areas and zones of CSA 70.

LAFCO indicated that they feel this would be beneficial for the following reasons:

- 1) A regional provider could provide for efficiencies, including a single audit report which would result in cost saving of \$13,000;
- 2) Standards of service to the Mountain region could be identified providing a better understanding of service needs for future development.

LAFCO opposes maintenance of the current structure because it feels it leads to inequitable administration payments to CSA 70 with larger agencies paying a larger percentage of administration costs as well as the potential for inequitable service and supply reimbursement to agencies that own the equipment.

SPECIAL DISTRICTS POSITION

A regional agency for roads will not provide for additional efficiencies and in fact will cause additional expense.

- 1) No Audit Savings. The Special Districts Department contacted Mary Barber at the Auditor's office for an estimate of the new Audit charge for the proposed reorganization. She indicated that since each Zone would have a separate budget we would not receive any savings on the Audit charges.
- 2) Significant LAFCO and State Board of Equalization fees for the reorganization. Sam Martinez provided Special Districts Department with a breakdown of the LAFCO and State Board of Equalization fees for the proposed reorganization. The minimum LAFCO fees would be \$27,750 and the maximum could be \$161,715. The State Board of Equalization

costs would be \$8,000. Therefore, the reorganization would cost at least \$35,750 (Please see attached Mountain Reorganization Cost Estimate provided by LAFCO).

- 3) Standards of service to the Mountain region could be identified through CSA 70 just as easily as CSA 68 needs for future development. Local and Advanced Planning sets the standards for road maintenance in the mountains. The current standard is that all tracts are required to improve the roads to the standards set by the County of San Bernardino and be added into the County Maintained system. Further each individual agency provides differing levels of road service contingent upon the service desired by the individual community and its ability to finance that service (See attached Mountain Area Road CSA and Zone list).
- 4) The Administrative charges will not change as a result of a reorganization of CSA 68. LAFCO states there is inequitable administration payments to CSA 70 with larger agencies paying a larger percentage of administration costs as well as the potential for inequitable service and supply reimbursement to agencies that own the equipment.

The Special Districts Department is supported by the agencies it administers through the administration charges. The administrative charges are apportioned to all agencies in SDD by a formula reviewed by the CEO's office and approved by the Board of Supervisors. Since the reorganization would include individual zones of CSA 68, the administrative charges would continue to be allocated at the same rate and under the same procedure as the other agencies in the Department.

Agencies that own equipment used by other agencies are reimbursed at an equipment hourly rate for the actual time they are used by the other agency. In order to ensure appropriate reimbursement to the agency owning the equipment, this practice would continue as well.

In conclusion, it is the position of Special Districts Department that the expense of the proposed reorganization is too cost prohibitive and does not offer the agencies any discernable benefit.

Mountain Road Reorganization

Fees	Actual	Reasonable Request for Reduction	Comments
LAFCO Fees			
Application Fees			
LAFCO Filing Fee (Reorganization)			
Annexation to CSA 68 (123,150 acres)	\$ 7,500.00	\$ 7,500.00	Flat fee + any additional cost
Additional Fee (\$1 per acre over 275)	\$ 122,875.00		
Dissolution of CSA 59	\$ 5,000.00		
Dissolution of CSA 69	\$ 5,000.00		
Formation of Zones (CSA 59, 68, & 69)	\$ -		
Dissolution/Formation of Zones	\$ -		
Legal Counsel Deposit	\$ 1,150.00	\$ 1,150.00	
Environmental Review Deposit	\$ 750.00	\$ 750.00	
Display Ad (Deposit)	\$ 1,000.00	\$ 1,000.00	
	\$ 143,275.00	\$ 10,400.00	
Completion Fees			
Protest Hearing Deposit	\$ 1,000.00	\$ 1,000.00	
GIMS Fee - Primary Change	\$ 1,100.00	\$ 1,100.00	
GIMS Fee - Additional Agency		\$ 1,250.00	Actual Cost per GIMS (\$50 x 25 districts)
0-100 acres (\$85 x 18 districts)	\$ 1,530.00		
101-640 acres (\$110 x 6 districts)	\$ 660.00		
641-2,560 acres (\$150 x 1 district)	\$ 150.00		
	\$ 4,440.00	\$ 3,350.00	
Potential Additional Costs			
Potential preparation of Negative Declaration by Tom Dodson and Associates	\$ 6,000.00	\$ 6,000.00	
	\$ 6,000.00	\$ 6,000.00	
Total Fees Required at Initiation	\$ 143,275.00	\$ 10,400.00	
Total Completion Fees (including SBE Fees)	\$ 12,440.00	\$ 11,350.00	
Potential Additional Costs (Negative Declaration)	\$ 6,000.00	\$ 6,000.00	
Total	\$ 161,715.00	\$ 27,750.00	

State Board of Equalization Fees	SBE Fee	Action	Comments
CSA 68	\$ 3,500.00	Annexation	
CSA 68 (121 acres)	\$ 2,000.00	Formation	
CSA 53		Removal of Power	
CSA 70 R-3 (Erwin Lake)	\$ -	Dissolution/Formation	
CSA 70 R-5 (Sugarloaf)	\$ -	Dissolution/Formation	
CSA 70 R-12 (Baldwin Lake)	\$ -	Dissolution/Formation	
CSA 70 R-21 (Mountain View, Big Bear)	\$ -	Dissolution/Formation	
CSA 70 R-33 (Fairway Blvd., Big Bear City)	\$ -	Dissolution/Formation	
CSA 70 R-34 (Big Bear)	\$ -	Dissolution/Formation	
CSA 70 R-36 (Pan Springs)	\$ -	Dissolution/Formation	
CSA 70 R-45 (South Irwin Lake)	\$ -	Dissolution/Formation	
CSA 18 (960 acres)	\$ 2,500.00	Formation	
CSA 70 R-2 (Twin Peaks)	\$ -	Dissolution/Formation	
CSA 70 R-9 (Rim Forest)	\$ -	Dissolution/Formation	
CSA 70 R-23 (Mile High Park, Crestline)	\$ -	Dissolution/Formation	
CSA 70 R-44 (Sawpit Canyon)	\$ -	Dissolution/Formation	
CSA 79		Removal of Power	
CSA 79 Zone R-1	\$ -	Dissolution/Formation	
CSA 70 R-11 (Running Springs/Preston)		N/A	District has been dissolved
CSA 70 R-16 (Running Springs)	\$ -	Dissolution/Formation	
CSA 59	\$ -	Dissolution/Formation	
CSA 69	\$ -	Dissolution/Formation	
CSA 70 CG (Cedar Glen)		Removal of Power	
CSA 70 R-4 (Cedar Glen)	\$ -	Dissolution/Formation	
CSA 70 R-7 (Winward Road, L. Arrowhead)	\$ -	Dissolution/Formation	
CSA 70 R-13 (North Shore, L. Arrowhead)	\$ -	Dissolution/Formation	
CSA 70 R-22 (Twin Peaks)	\$ -	Dissolution/Formation	
CSA 70 R-35 (Cedar Glen)	\$ -	Dissolution/Formation	
CSA 70 R-40 (Upper North Bay, L. Arrowhead)	\$ -	Dissolution/Formation	
CSA 70 R-46 (South Fairway Dr.)	\$ -	Dissolution/Formation	
Total SBE Fees	\$ 8,000.00		

Per LAFCO staff's discussion with SBE 1/4/2011, the Dissolution/Formation (which would simply be a name change) will have no charge.

Mountain Area Road Districts

Crestline Area

District	Revenue Source	Revenue		Miles	Parcels	Services Provided Varies see below
		Per Parcel	FY 09-10			
CSA 18	General Tax Levy Per Parcel Charge	\$100	\$ 302,545	17.5	3580	Berm Removal Snow Removal Cidering Culvert Maintenance Tree Trimming Roadway Edging Pothole Patching Road Grading Annual Road Paving Annual Slurry Seal Park Maintenance
CSA 68	General Tax Levy	n/a	\$28,945	4	n/a	Berm Removal Snow Removal Cidering Culvert Maintenance Tree Trimming Roadway Edging Pothole Patching
CSA 70, R-23	Per Parcel Charge Special tax	\$120 Unimproved \$240 Improved	\$16,884	1	82	Berm Removal Snow Removal Cidering Tree Trimming Pothole Patching
CSA 70, R-44	Special Tax	\$1,000	\$ 11,119	2580 ft	11	Snow Removal Culvert Maintenance Tree Trimming Road Grading Loan Financing

Lake Arrowhead Area

District	Revenue Source	Revenue		Miles	Parcels	Services Provided Varies see below
		Per Parcel	FY 09-10			
CSA 59	General Tax Levy	n/a	\$ 24,831	5	n/a	Snow Removal
CSA 69	General Tax Levy Per Parcel Charge	\$100	\$ 64,541	5	394	Snow Removal Cidnering Culvert Maintenance Tree Trimming Roadway Edging Erosion Control Pothole Patching Road Paving Every 3 yrs
CSA 70, R-2	General Tax Levy Special Tax	\$225	\$ 72,529	1.5	312	Snow Removal Cidnering Tree Trimming Pothole Patching Road Paving every 2 yrs
CSA 70, R-4	Per Parcel Charge	\$100	\$ 2,504	964 ft.	24	Berm Removal Snow Removal Tree Trimming Pothole Patching
CSA 70, R-7	Per Parcel Charge	\$700	\$ 6,420	960 ft.	9	Snow Removal Cidnering Pothole Patching Loan Financing
CSA 70, R-9	Per Parcel Charge	\$60	\$ 10,649		144	Snow Removal Cidnering Tree Trimming Pothole Patching
CSA 70, R-13	Per Parcel Charge	\$100	\$ 8,425		87	Berm Removal Snow Removal Cidnering Tree Trimming Roadway Edging Pothole Patching
CSA 70, R-22	Per Parcel Charge Special Tax	\$100	\$ 20,486		190	Snow Removal Cidnering Tree Trimming Pothole Patching
CSA 70, R-35	Per Parcel Charge	\$150	\$ 2,224	745 ft.		Berm Removal Snow Removal Cidnering Pothole Patching
CSA 70, R-40	Special Tax	\$500	\$17,694	0.5		Berm Removal Snow Removal Cidnering Culvert Maintenance Tree Trimming Roadway Edging Pothole Patching Slurry Seal Every 3 yrs

Running Springs Area

District	Revenue Source	Revenue		Miles	Parcels	Services Provided Varies see below
		Per Parcel	FY 09-10			
CSA 70, R-16	Special Tax	600	17016	1	25	Snow Removal Tree Trimming Pothole Patching
CSA 79, R-1	Special Tax	379.01	21698	3960 ft	67	Snow Removal Bridge Maintenance Pothole Patching

Big Bear Area

District	Revenue Source	Revenue		Miles	Parcels	Services Provided Varies see below
		Per Parcel	FY 09-10			
CSA 70, R-3	General Tax Levy Per Parcel Charge	\$12	\$75,541	8	1125	Snow Removal Tree Trimming Roadway Edging Pothole Patching Road Grading Class II Base Road Paving every 5 years
CSA 70, R-5	Special Tax	\$65	\$253,822	23	3604	Snow Removal Cindering Tree Trimming Pothole Patching Slurry Seal Every 3 yrs Stop Sign and Bar Maint.
CSA 70, R-12	Per Parcel Charge	\$303	\$9,573	1.75	42	Snow Removal Pothole Patching Road Grading
CSA 70, R-21	Per Parcel Charge	\$100	\$2,450	1290 ft.	24	Snow Removal Pothole Patching
CSA 70, R-33	Per Parcel Charge	\$100	\$9,936	3960 ft.	97	Snow Removal Pothole Patching Culvert Maintenance Slurry Seal Every 3 yrs
CSA 70, R-36	Per Parcel Charge	\$100	\$9,358	1	90	Snow Removal Pothole Patching Slurry Seal Every 3 yrs
CSA 70, R-45	Per Parcel Charge	160	9840	3960 ft	62	Snow Removal Road Grading Class II Base